



MINUTES

APRIL 1, 2025

BRAZOS COUNTY COMMISSIONERS COURT

REGULAR MEETING

A regular meeting of the Commissioners' Court of Brazos County, Texas was held in the Brazos County Commissioners Courtroom in the Administration Building, 200 South Texas Avenue, in Bryan, Brazos County, Texas, beginning at 10:00 a.m. on Tuesday, April 1, 2025 with the following members of the Court present:

Duane Peters, County Judge, Presiding;
Bentley Nettles, Commissioner of Precinct 1;
Chuck Konderla, Commissioner of Precinct 2;
Fred Brown, Commissioner of Precinct 3;
Wanda J. Watson, Commissioner of Precinct 4;
Karen McQueen, County Clerk;

The attached sheets contain the names of the citizens and officials that were in attendance.

1. Invocation and Pledge of Allegiance

- U.S. and Texas Flag - Commissioner Nettles

2. Call for Citizen input and/or concerns

Cathie Viens commended the Court for having a workshop to work toward increasing efficiency and transparency. Ms. Viens expressed continued concerns with a lack of information being provided to the public regarding County projects.

Chris Barnes expressed continued opposition to the East Loop Project. He stated that he did not want Brazos County to become urbanized and would prefer that it remain rural with small town values. Mr. Barnes shared that he would be back next week to continue his discussion.

3. Presentations and/or Discussions

- Presentation by Alan Day, General Manager, Brazos Valley GCD on the Annual Report of the Brazos Valley Groundwater Conservation District

Brazos Valley Groundwater Conservation District (BVGCD) General Manager Alan Day presented the 2024 annual report. Mr. Day stated there are 7,376 registered or permitted wells with the BVCGD. He discussed the impacts of the additional pumping on the Simsboro Aquifer in relation to the Desired Future Conditions. Commissioner Watson shared that she has heard concern from numerous citizens regarding population growth and water needs for the future. Mr. Day explained that it is the job of their Board to make sure there is water to meet the community's present and future needs. He then discussed the measures that the Board would take to ensure there is sufficient water supply for the future. The presentation and Report summary is attached.

Consider and take action on agenda items: 4 - 20

4. Proclamation 25-017 proclaiming the month of April as Child Abuse Awareness and Prevention Month.

The County Judge read aloud Proclamation 25-017 designating the month of April as Child Abuse Awareness and Prevention Month in Brazos County. The Court urges all citizens to work together to help reduce child abuse and neglect significantly in years to come. Alison Prince, Director of Development for Scotty's House thanked The Court for honoring child abuse awareness and prevention month. Ms. Prince invited the Court and the community to attend the Child Abuse Awareness Ceremony on April 2, 2025 at 12:00 p.m., at the Blinn Administration Building.

Motion: Approve, Moved by Commissioner Bentley Nettles, Seconded by Commissioner Fred Brown. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

5. Approval requested from the Veterans Service Officer for acceptance of four (4) \$25.00 Wal-Mart gift cards to be distributed to veterans in need of assistance.

A copy of the donation form is attached.

Motion: Approve, Moved by Commissioner Wanda J. Watson, Seconded by Commissioner Chuck Konderla. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

6. Approval requested from Constable Pct. 3 to accept the 25TXE056 NRA Foundation grant of \$2,988.45 for training ammunition.

The Grant Award summary is attached.

Motion: Approve, Moved by Commissioner Chuck Konderla, Seconded by Commissioner Bentley Nettles. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

7. Approval of the following items as they relate to the reserved spaces at the Roy Kelly Parking Garage:
 - a. Reserved Space Lease
 - b. Payment due in advance on the 1st of each month
 - c. Leased Rates will be \$50.00 per month for daytime parking and \$70.00 for 24-hour access
 - d. Month to Month terms will be billed at a rate of \$70.00 per month

Commissioner Brown expressed his concerns about the rates for reserved parking spaces being too low and requested that the Court consider raising the rates when the lease is up.

Judge Peters acknowledged his concerns and stated that could be discussed by the Court when it is time to re-negotiate the lease terms.

A copy of the contract is attached.

Motion: Approve, Moved by Commissioner Chuck Konderla, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

8. Approval of Contract #25-110 Classification Software for Brazos County Detention Center with Equivant.

A copy of the contract is attached

Motion: Approve, Moved by Commissioner Wanda J. Watson, Seconded by Commissioner Chuck Konderla. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

9. Approval of Amendment #1 to Contract #25-113R for the Psychological Evaluations of Applicants for the Brazos County Sheriff's Office with Dr. Roy Luepnitz Ph.D. The increase in fees is the result of additional requirements imposed by the Texas Commission on Law Enforcement.

A copy of the amendment is attached.

Motion: Approve, Moved by Commissioner Bentley Nettles, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

10. Approval of acceptance of the Winding Creek Estates Phase 4 subdivision roads and roadway drainage structures into the Brazos County road maintenance system; structures are in compliance with the Brazos County Subdivision Regulations. Site is located in Precinct 1.

Motion: Approve, Moved by Commissioner Bentley Nettles, Seconded by Commissioner Chuck Konderla. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

11. Approval of acceptance of the Winding Creek Estates Phase 5 roads and roadway

drainage structures into the Brazos County road maintenance system; structures are in compliance with the Brazos County Subdivision Regulations. Site is located in Precinct 1.

Motion: Approve, Moved by Commissioner Bentley Nettles, Seconded by Commissioner Chuck Konderla. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

12. Consider and take action on the College Station Utilities permit to construct road bore and 400 feet of trenching on North Dowling Road. Project will also attach fiber optic cable to existing power poles on North Dowling Road and Walnut Road with aerial crossings of Ashley Lane and Walnut Road to improve communication with lift station. Site is located in Precinct 1.

Motion: Approve, Moved by Commissioner Bentley Nettles, Seconded by Commissioner Chuck Konderla. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

13. Approval of the Treasurer's Report for January 2025.

The Court voted unanimously to receive, approve and order filed as submitted the Treasurer's report for January 2025. A copy is attached and made a part of these minutes.

Motion: Approve, Moved by Commissioner Chuck Konderla, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

14. Tax Refund Applications for the following:

Overpayments

- a. Ester B Williams - \$64.02
- b. Aggieland Title Company - \$6,388.47
- c. Frontier Title Company - \$35.02
- d. Carolyn Goar Riley - \$88.50
- e. Revez Grand LP - \$10.00
- f. Mehta Anup - \$135.00
- g. Katie Johnson - \$220.00

15. Commissioners Court minutes for the following dates:

- a. March 04, 2025 - Regular Meeting
- b. March 04, 2025 - Public Hearing
- c. March 11, 2025 - Regular Meeting
- d. March 18, 2025 - Regular Meeting
- e. March 25, 2025 - Workshop Session

- f. March 25, 2025 - Regular Meeting

Motion: Approve, Moved by Commissioner Chuck Konderla, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

16. Budget Amendments.

- FY 24/25 Budget Amendments 24.01 - 24.04

24.01 - To recognize revenue to the Brazos County Grant Fund - TJJJ.

24.02 -Special budget for revenue from Intergovernmental Contracts - 2025 Inauguration

24.03 - Reallocate funds for Election Services.

24.04 -Reallocate funds for Juvenile Services.

Motion: Approve, Moved by Commissioner Chuck Konderla, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

17. Personnel Change of Status.

- Approval of Personnel Change of Status

A copy of the Personnel Change of Status is attached.

Motion: Approve, Moved by Commissioner Chuck Konderla, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

18. Payment of Claims.

Approval of Payment of Claims:

- a. 8208750 - 8208923
- b. 9203875 - 9203923

Motion: Approve, Moved by Commissioner Bentley Nettles, Seconded by Commissioner Chuck Konderla. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

19. Convene into Executive Session pursuant to the following:

- a. Texas Government Code §551.071 to consult with attorney about pending or contemplated litigation and/or a settlement offer.
- b. Texas Government Code §551.0725 to deliberate business and financial issues related to a contract being negotiated.

At this point, the County Judge announced the Court would consider items 22 through 26 and then return to convene into Executive Session.

Having considered the previously noted agenda items, General Counsel Bruce Erratt submitted a written determination that deliberation in an open meeting would have a detrimental effect on the position of the Court in negotiations with a third party. A motion was offered by Commissioner Konderla to meet in closed Executive Session as per Mr. Erratt's recommendation. The motion was seconded by Commissioner Nettles and motion passed unanimously. At 11:01 a.m. the County Judge announced the meeting closed to the public, so the Court could convene into Executive Session as stated above:

a. Texas Government Code §551.071 to consult with attorney about pending or contemplated litigation and/or a settlement offer.

The following individuals were asked to stay for each session:

Aubrey Leggett, Executive Assistant
Ed Bull, Chief of Staff/Civil Counsel
Bruce Erratt, General Counsel
Allison Lindblade, Assistant General Counsel
Nina Payne, Budget Officer
Trevor Lansdown, Project Manager
Amy Emerson, Allensworth Law
Amanda Bratton, Allensworth Law

b. Texas Government Code §551.0725 to deliberate business and financial issues related to a contract being negotiated.

The following individuals were asked to stay for each session:

Aubrey Leggett, Executive Assistant
Ed Bull, Chief of Staff/Civil Counsel
Bruce Erratt, General Counsel
Allison Lindblade, Assistant General Counsel
Katie Connor, Auditor
Marci Turner, First Assistant Auditor
Charles Wendt, Purchasing Agent

Motion: Approve, Moved by Commissioner Chuck Konderla, Seconded by Commissioner Bentley Nettles. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

20. Consider and possible action on Executive Sessions.

At 11:50 a.m. the County Judge announced the meeting open to the public and announced that no action would be taken on the Closed Executive Session.

21. Acknowledgement of Judge Dana Zachary as the recipient of the Judges Award at the 2025 Annual Texas Association of Specialty Courts Conference.

At this point, the County Judge announced that the Court would acknowledge item 21 before moving back up to item 4.

The Court acknowledged Judge Dana Zachary as the recipient of the Judge Award at the 2025 Annual Texas Association of Specialty Courts Conference.

Judge Peters thanked Judge Zachary for her years of service, hard work and dedication. And congratulated her on receiving the well deserved award.

Judge Zachary thanked the Court for the acknowledgement and thanked her team for nominating her. She also shared her gratitude for the support and hard work of her team, she stated she could not do it with out them.

22. Acknowledgement of the Brazos County Independent Auditor's Report and Annual Comprehensive Financial Report for the year ended September 30, 2024.

The Court acknowledged receipt of the Brazos County Independent Auditor's report and Annual Comprehensive Financial Report for the year ending September 30,2024.

23. Acknowledgement of the FY 2024-2025 Budget to Actuals by Fund as of March 26, 2025.

Acknowledgement of the FY 2024-2025 Contingency Budget to Actuals by Fund as of March 26, 2025.

The Court acknowledged receipt of the 2024-2025 Budget to Actuals by Fund and Contingency Fund Budget to Actuals as of March 26, 2025.

24. Juvenile director's report on detention population.

Judge Peters expressed condolences to the family and friends of Juvenile Services Deputy Director Joel Hein, who passed away unexpectedly on March 29, 2025. He stated Mr. Hein was a beloved member of the Brazos County Juvenile Services family for 33 years and will be greatly missed. Judge Peters asked that the community keep Mr. Hein's family and the Juvenile Services staff in their prayers.

There is no report on detention population this week.

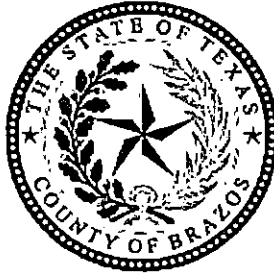
25. Sheriff's report on inmate population.

Sheriff Wayne Dicky reported there were 713 inmates in jail, 629 inmates are male, 84 are female, and 43 have electronic monitors.

26. Announcement of interest items and possible future agenda topics.

Commissioner Brown shared his excitement about an event the Chamber of Commerce will be hosting to help inform local businesses on regulations and requirements for bidding on County and City projects. He stated that the event will be held on May 1, 2025 and as more information becomes available, we will share it with the community.

27. Adjourn.



FILED FOR RECORD

DATE 3-28-2025

AT 2:09 O'CLOCK P. M

KAREN MCQUEEN
BRAZOS COUNTY CLERK

By Karen McQueen

FILED

**BRAZOS COUNTY
BRYAN, TEXAS**

NOTICE OF MEETING AND AGENDA

BRAZOS COUNTY COMMISSIONERS COURT

**THE COMMISSIONERS COURT OF BRAZOS COUNTY WILL MEET
IN REGULAR SESSION ON APRIL 1, 2025 AT 10:00 AM IN THE
COMMISSIONERS COURTROOM OF THE BRAZOS COUNTY
ADMINISTRATION BUILDING, 200 S. TEXAS AVENUE, SUITE 106,
BRYAN, TX 77803**

**THE PUBLIC MAY WATCH THE MEETING LIVE ON THE BRAZOS
COUNTY COMMISSIONERS COURT YOUTUBE CHANNEL AT:
[HTTPS://WWW.YOUTUBE.COM/@BRAZOSCOUNTY3227](https://www.youtube.com/@BRAZOSCOUNTY3227).**

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1. Invocation and Pledge of Allegiance
 - U.S. and Texas Flag - Commissioner Nettles
 2. Call for Citizen input and/or concerns
 3. Presentations and/or Discussions
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- Approval of Personnel Change of Status

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24. Juvenile director's report on detention population.

25. Sheriff's report on inmate population.

26. Announcement of interest items and possible future agenda topics.

27. Adjourn.

PUBLIC COMMENTS

Public Comment during the Commission Meeting may be for all matters, both on and off the agenda, and be limited to four minutes per person. Public participation sign-up sheets must be submitted at least five (5) minutes prior to the start of the posted meeting time. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment at the Commission meeting. Members of the public are reminded that the Brazos County Commissioners Court is a Constitutional Court, with both judicial and legislative powers, created under Article V, Section 1 and Section 18 of the Texas Constitution. As a Constitutional Court, the Brazos County Commissioners Court also possesses the power to issue a Contempt of Court Citation under Section 81.023 of the Texas Local Government Code. Accordingly, members of the public in attendance at any Regular, Special and/or Emergency meeting of the Court shall conduct themselves with proper respect and decorum in speaking to, and/or addressing the Court; in participating in public discussions before the Court; and in all actions in the presence of the Court. Those members of the public who are inappropriately attired and/or who do not conduct themselves in an orderly and appropriate manner will be ordered to leave the meeting. Refusal to abide by the Court's Order and/or continued disruption of the meeting may result in a Contempt of Court Citation.

It is not the intention of the Brazos County Commissioners Court to provide a public forum for the demeaning of any individual or group. Neither is it the intention of the Court to allow a member (or members) of the public to insult the honesty and/or integrity of the Court, as a body, or any member or members of the Court, or County employees, individually or collectively. Accordingly, profane, insulting or threatening language directed toward the Court and/or any person in the Court's presence and/or racial, ethnic or gender slurs or epithets will not be tolerated. Violation of these rules may result in the following sanctions:

1. cancellation of a speaker's time;
2. removal from the Commissioners Court;
3. a Contempt Citation; and/or
4. such other and/or criminal sanctions as may be authorized under the Constitution, Statutes and Codes of the State of Texas.

The County Commissioners Court can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. During the public comment period, speakers may address matters not listed on the published agenda. The Open Meeting Law does not expressly prohibit responses to public comments by the Commissioners Court. However, responses from the County Judge or Commissioners to unlisted public comment topics could become deliberation on a matter without notice to the public. To ensure the public has notice of all matters the Commissioners Court will consider, the County Judge and/or Commissioners may choose not to respond to public comments, except to correct factual inaccuracies, recite existing policy in response to an inquiry or to ask that a matter be listed on a future agenda. See Texas Open Meetings Act Section 551.042.

INVOCATION

Any invocation that may be offered before the official start of the Court meeting shall be to and for the benefit of the Court. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Court and do not necessarily represent the religious beliefs or views of the Court in part or as a whole. No member of the community is required to attend or participate in the invocation and such decision will have no impact on their right to actively participate in the business of the Court.

The Commissioners Courtroom of the Brazos County Administration Building, 200 S. Texas Avenue, Suite 106, Bryan, TX 77803 is wheelchair accessible. Handicap parking spaces are available. Any request for sign interpretive services must be made two working days before the meeting. To make arrangements, please call (979) 361-4102.

BRAZOS COUNTY COMMISSIONER'S COURT

1st DAY OF April, 2025
10:00 AM/PM, Regular

Name

(PLEASE PRINT)

Aubrey Leggett

Sharyl Lowe

Delia Sandoval

Nina Payne

Nancy Coppock

Mark Coppock

VICTORIA SALIN

Charlotte Stivers

Victoria L McC

Charles Coats

Spencer Mays

Bruce Erratt

Marsha Anderson

Ashlie Bowman-Peters

Trevor Lawson

Organization

(PLEASE PRINT)

Comm. Court

Comm. Court

Comm. Court

Budget

citizen

citizen

citizen

citizen

Co. Clerk

BCSNFA

Budget.

Co. Judge

Comm. Court

Co. Clerk

BC PM

BRAZOS COUNTY COMMISSIONER'S COURT

1st DAY OF April, 2025
10:00 (AM/PM), Regular

Name

(PLEASE PRINT)

Organization

(PLEASE PRINT)

<u>Cathy Viens</u>	<u>taxpayer</u>
<u>Paul Martinez</u>	<u>SO</u>
<u>Wayne Dickey</u>	<u>SO</u>
<u>Barbara Smith</u>	<u>Co Judge</u>
<u>Katie Corner</u>	<u>Budget</u>
<u>Allison Lindler</u>	<u>Co Judge</u>
<u>Bob Lamkin</u>	<u>Proj. Mgmt</u>
<u>Tanner Stovall</u>	<u>Taxpayer</u>
<u>Wm. Charles Wendt</u>	<u>Purchasing</u>
<u>Kaitlyn Battles</u>	<u>↓</u>
<u>Summer Dubec</u>	
<u>Donald Lampo</u>	<u>Const. lot 2</u>
<u>MIKE SYBEE</u>	<u>Taxpayer</u>
<u>Beverly Greenwood</u>	<u>No Est. Corp</u>
<u>Jennifer Salazar</u>	<u>HR</u>

BRAZOS COUNTY COMMISSIONER'S COURT

1st DAY OF April, 2025
10:00 AM/PM, Regular

Name

(PLEASE PRINT)

Organization

(PLEASE PRINT)

Raiana McConathy

HR

Leslie Contreras

Risk

marci turner

MEP

KYLE GREENWOOD

NO BAST LOOP

Allen Hemmick

NO E h

Jacquelin Foster

EXPO

Ed Bill

Comm Com

Jayson Barfknecht

City of Bryan

JODY QUIMBY

SELF

Cristian Villarreal

Treas

WYLLYS COOPER

SELF

Jeresa A. White

SELF

Prarthana Banerji

Brazos County R4^B

Gary White

self

nick white

self

BRAZOS COUNTY COMMISSIONER'S COURT

1st DAY OF April, 2025
10:00 AM/PM, Regular

Name

(PLEASE PRINT)

Alan M. Day
Jeff Reeves
Alison Prince
Keith Ballay
Lillian Kosh
SUSAN LUCAS
Karen Simpson
Ann Toney
ERIC CALDWELL
Chadd Caperton
Ben Holmes
Summer Dubec
Tanya Shum
JOE SAWATO
Chris Bandy

Organization

(PLEASE PRINT)

Brazos Valley GCD
Constable Pat 1
Scotty's House
self
KBTX
self
self
NAAAP
BCIT
Extension
VSO
Purchasing
Collections
RTB
Self

BRAZOS COUNTY COMMISSIONER'S COURT

1st DAY OF April, 2025
10:00 (AM/PM), Regular

Name

(PLEASE PRINT)

Trudy Hancock

Amy Emerson

Amanda Brutton

Kevin Stuart

Judge Nunn

TJ Solether

Esmeralda Granados

Granados

William Brown

Wayland Van Nys 1-

Dana Zachary

Use Paradis

Miguel Cantu

Karen McQueen

Bobby Baker

Organization

(PLEASE PRINT)

Elections

Self

Self

BCSO

Pct. 2

B+A

Self

self

BC CSCD

BC Associate Court 1 / Specialty Court

BCSC

ASSOC CRT

BCSC

Co Clerk

CSCD



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING: 4/1/2025

ITEM:

- Presentation by Alan Day, General Manager, Brazos Valley GCD on the Annual Report of the Brazos Valley Groundwater Conservation District

TO: Commissioners Court

DATE: 03/24/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

Description

Type

[County Commissioners Courts - April 1 2025.pptx](#)

Brazos Valley Groundwater Conservation District 2024
Annual Report

Cover Memo

BRAZOS VALLEY GROUNDWATER CONSERVATION DISTRICT

Brazos County Commissioner's Court 2024 Annual Report

April 1, 2025

2024 – Permitted Wells

8 Non-exempts wells permitted

- Agricultural – 4 (2,000 ac-ft)
- Industrial – 3 (450 ac-ft)
- Multi-Use (Agricultural, Industrial) – 1 (310 ac-ft)

Total New Non-exempt permitted (ac-ft) – 2,760 ac-ft

2024 – Permitted by Aquifer

- **Brazos River Alluvium – 2,060.00 ac-ft**
- **Hooper – 0.00 ac-ft**
- **Simsboro – 0.00 ac-ft**
- **Calvert Bluff – 310.00 ac-ft**
- **Carrizo – 0.00 ac-ft**
- **Queen City – 0.00 ac-ft**
- **Sparta – 350.00 ac-ft**
- **Yegua-Jackson – 40.00 ac-ft**



Brazos Valley

GROUNDWATER CONSERVATION DISTRICT

2024 – Metered Production by Aquifer

- **Brazos River Alluvium – 12.75 ac-ft**
- **Hooper – 1,078.64 ac-ft**
- **Simsboro – 51,750.52 ac-ft**
- **Calvert Bluff – 200.88 ac-ft**
- **Carrizo – 1,045.97 ac-ft**
- **Queen City – 91.19 ac-ft**
- **Sparta – 3,168.50 ac-ft**
- **Yegua-Jackson – 1,087.59 ac-ft**



2024 – Metered Production by Category

- **Agricultural – 2,111.24 ac-ft**
- **Municipal – 43,677.55 ac-ft**
- **RPWS – 4,958.08 ac-ft**
- **Industrial/Commercial – 2,579.85 ac-ft**
- **Steam Electric – 5,109.22 ac-ft**



Brazos Valley

GROUNDWATER CONSERVATION DISTRICT

2024 – Fees Generated by Category

- **Agricultural (permit annual) – \$19,139.97**
- **Agricultural (metered) – \$416.99**
- **Municipal – \$693,828.28**
- **RPWS – \$78,760.25**
- **Industrial/Commercial – \$40,981.45**
- **Steam Electric – \$1,583.65**
- **Transport - \$0.00**

Total Fees to be Collected for 2024 – \$834,710.59



2024 – Exempt Wells Registered

Exempt Wells

- Domestic/Livestock (Brazos) – 81
- Domestic/Livestock (Robertson) – 163
- Oil/Gas (Rig Supply) – 25

Total Exempt Wells Registered in 2024 - 269

All Wells by Category (as of 12-31-24)

- Exempt (Domestic, Livestock, Other) – 4,945
- Oil/Gas (Rig Supply) – 1,338
- Historic Use – 611
- Drilling/Operating – 482

Total – All Wells Registered or Permitted – 7,376

GMA DFC Planning Process

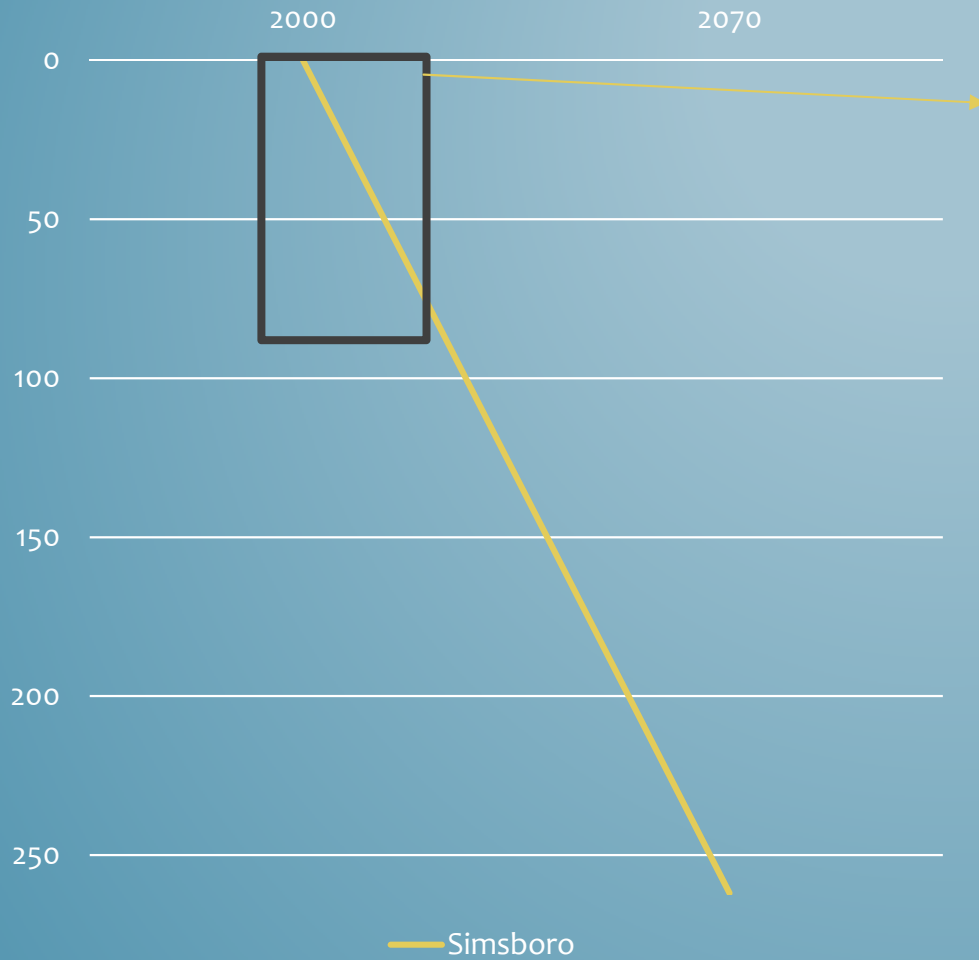
- **Currently deep into Round 4 of DFC planning**
- **Proposed DFCs must be approved by GMA 12 members by May 1, 2026**
- **Public hearing within the District will be held in a 90-day window following GMA 12 approval**

Compliance with Desired Future Conditions -2024

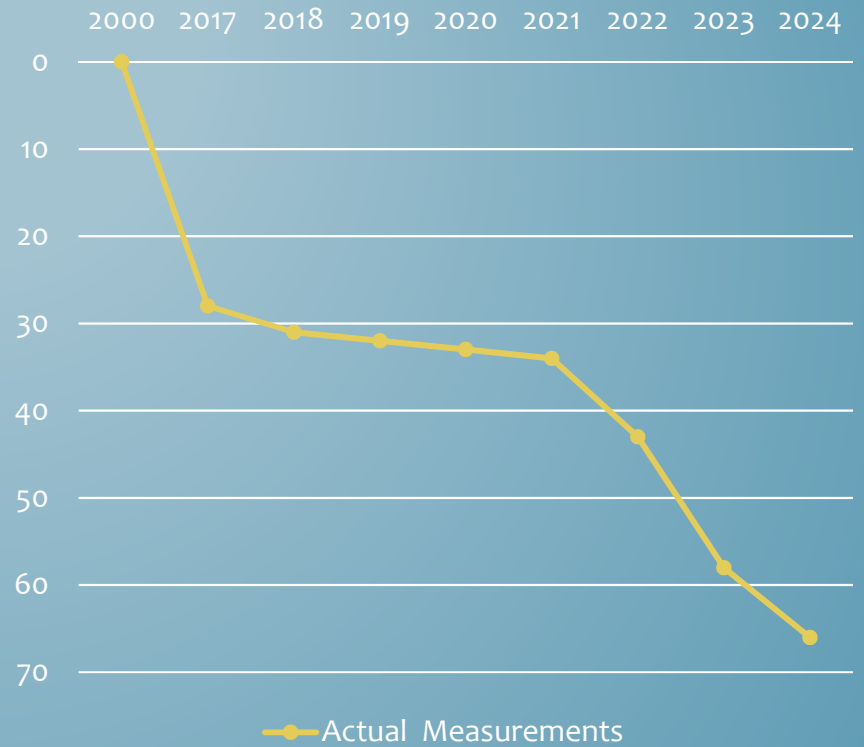
Aquifer	DFCs ft drawdown (2000-2070)	Artesian Head Decline (2000-2024)
HOOPER	167'	11'
SIMSBORO	262'	66'
CALVERT BLUFF	111'	No Change
CARRIZO	84'	13'
QUEEN CITY	44'	No Change
SPARTA	53'	17'
YEGUA- JACKSON	67'	+7'
BRAZOS RIVER ALLUVIUM	≥ 30% - N of Hwy 21 ≥ 40% - S of Hwy 21	64%



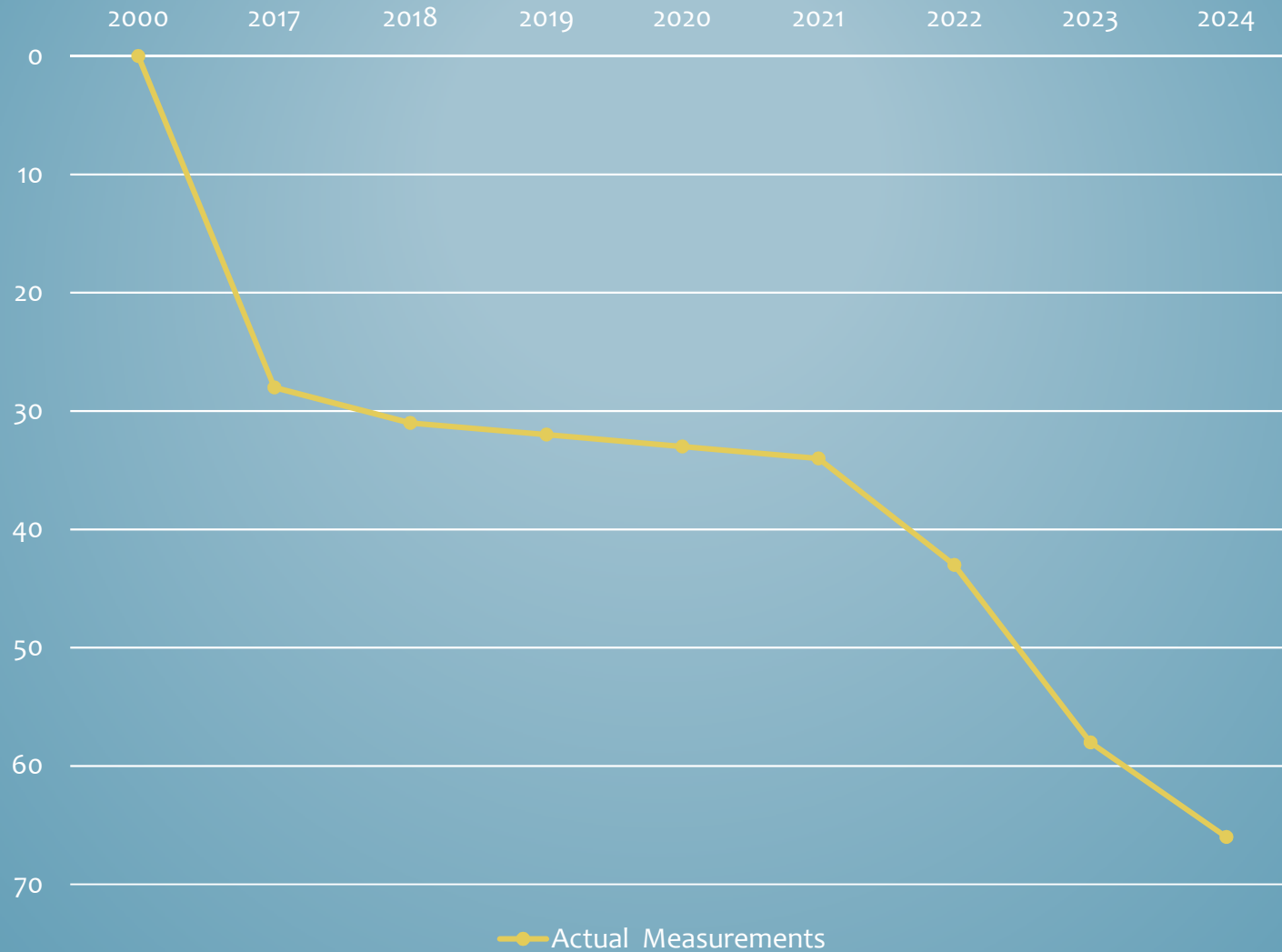
DFC Modeled



Actual Measurements



Actual Measurements



Monitoring Well Network

- 223 monitoring wells
- Wells by Aquifer
- BRAA – 23
- Hooper – 19
- Simsboro – 81
- Calvert Bluff – 28
- Carrizo – 21
- Queen City – 17
- Sparta – 24
- Yegua – Jackson – 10

Measurements Collected during 2024 – 542

Fee Structure – 2024

- **Public Water Supply – \$0.04875/1000 gallons produced**
- **Agricultural Use – \$0.1975/ac-ft produced or permitted**
- **Industrial/Commercial – \$0.04875/1000 gallons produced**
- **Steam Electric – \$0.31/ac-ft produced**
- **Export – \$0.20/1000 gallons transported**



Brazos Valley

GROUNDWATER CONSERVATION DISTRICT

Education

- Taught in-person (Throughout 2024)
- 6,161 students exposed to the District water presentations/water quality labs
- Robertson Co. Water Field Day – September 24, 2024 (235)
- Brazos Co. Water Field Day – October 8, 2024 (300)
- Tri-County Crops Meeting – February 13, 2024 (60)
- “Bringing the Brazos Together” Workshop & Stakeholder Meeting – December 9, 2024 (94)



District Management Plan

- A complete update of the plan including the current District DFCs was sent to the Texas Water Development Board for approval November 17, 2023. Final approval was made December 20, 2023.

Legal Affairs

- **TAMUS v. BVGCD (Writ of Mandamus to set Contested Case Hearing on 32 Production Permits & 1 Transport Permit) – Set for Trial – April 30 – May 2**
- **SOAH tentatively set for October 20-23, 2025 on 7 transport permit applications from Robertson County landowners**
- **Fazzino Investments LP v. BVGCD (Federal takings suit challenging the amendment of District spacing rules between wells)**



Questions??????



Brazos Valley
GROUNDWATER CONSERVATION DISTRICT

2024 Annual Report – Summarized

Regional Planning:

- The 2026 State Water Plan process began in April 2022 and began its trek forward during 2024. Much of the “nuts & bolts” work on the plan began during 2023 and will conclude with an adopted plan in 2024.
- GMA-12 met during 2024 with work continuing the fourth round of Desired Future Conditions planning. The five Districts involved are:
 - Brazos Valley GCD (Brazos, Robertson)
 - Mid-East Texas GCD (Madison, Leon, Freestone)
 - Post Oak Savannah GCD (Burleson, Milam)
 - Fayette County GCD
 - Lost Pines GCD (Lee, Bastrop)
- Adopted final DFCs – November 30, 2021
- Developed DFC Explanatory Report – Dec. & Jan. 2021
- Adopt Explanatory Report – January 28, 2022
- Received Letter of Administrative Completeness from Texas Water Development Board – July 1, 2022
- BVGCD Board of Directors adopted DFCs relevant to the District – August 10, 2022
- GMA 12 Planning Group was in the middle stages of Round 4 of DFC planning throughout 2024.
- Adopted Proposed DFC deadline – May 1, 2026

Monitoring Well Network:

- 223 wells are currently in the network from which 542 water level measurements were obtained in 2024 covering all eight aquifers.
- Water level measurements are the basis upon which the aquifers are managed. The average of the measurements across the District determines the rate we are approaching the DFC.
- The adopted DFC for the Simsboro Aquifer is 262'. This simply means that the District desires the artesian head (static level) to be no more than an average of 262' lower (average across the District) in 2070 than it was in 1999. This measurement is achieved by averaging well measurements, up dip and down, and comparing that to the modeled amount for 2070. In April 2024 the District measurement was 66', remaining well above our DFC. There has been a 25% reduction in artesian head pressure over the 24-year period.

Fees:

- 2024 fees were as follows:
 - Public water supply production fees were assessed at \$0.04875/1000 gallons produced
 - Agricultural rate was \$0.1975/acre foot
 - Steam electric rate was \$0.31/acre foot
 - Industrial rates were \$0.04875/1000 gallons produced

Fees to be collected on 2024 production - \$834,710.59

Grant Program:

- Implemented in 2014.
- Anyone can apply for grant funds with a project that will demonstrably produce water conservation.
- BVWaterSmart Lawn Irrigation Network rolled out in February 2015. Involves a weather station/wireless rain gauge network that covers approximately 186 square miles in Brazos County. Entities involved include

College Station, Bryan, Wellborn SUD, and Wickson Creek SUD. Bryan is a partner in the project but opted to self-fund their portion without using grant money.

- Grant funds were used to establish a website/webmaster program to alert, via email push, homeowners as to the amount of water for lawn irrigation weekly throughout the year. This is also viewable over the internet.
 - KBTX Conservation Tips aired from year-round to promote water conservation and promote the Irrigation Network. \$31,000 was dedicated to this effort in 2018.
 - During the March 15th to September 1st, 2023 time period, the website received 339,888 visits from 24,432 individual users driven almost exclusively by the promotional advertisements.
- Cost share grant funding for newly installed Agricultural Pivot Irrigation remote control systems was initiated in FY2020. Cost-sharing is at a rate of 50% of the total cost of equipment and installation with a maximum of \$1,000.00/unit. There were no contracts during FY 2023.

Rules:

Following are rule changes directly related to conservation of aquifer resources:

- Spacing for wells in all aquifers will be 2'/aagpm of production
- No overlapping of "footprints" of prospective permitted wells
- Definition of a "new well"
- Calibration and certification of all production meters (based on permitted amount)
- Definitive end date for drilling a well on an issued permit
- Effect of pumping by an applied for permit on the Desired Future Condition of the related aquifer
- Hydrogeologic impact of pumping by an applied for permit out to a 10-mile radius from the well(s)
- One (1) day notice to contest a permit
- 20-day notice for production permit applications of 800 ac-ft or more
- Well assistance program structure
- Adoption of \$0.20/1000 gallon export fee allowed by TWC Chapter 36
- System to petition the District for rulemaking purposes
- Allowing General Manager to issue permits based on three (3) criteria
- Extend General Manager authority to issue permits without a hearing for the period between January 1, 2021 and July 1, 2024

A total of twenty-four (25) rules were revised or added to the District Rules September 12, 2024 retroactive to September 14, 2023.

Well Plugging:

- A well plugging protocol was adopted by the Board in August, 2015 and extended in February, 2019 that mirrors the plugging rules established by the Texas Department of Licensing and Regulation (TDLR) except for:
 - Brazos River Alluvium wells must be plugged under a more stringent protocol to avoid contamination of the aquifer.

This is a blanket well plugging variance for all Brazos River Alluvium Aquifer wells in both Brazos and Robertson counties. No variances fees are charged by the TDLR to drillers due to our establishment of a District variance. The variance will remain in effect as long as the TDLR rules relating to well plugging does not change.

- A more robust well plugging program was put in place to incentivize the plugging of abandoned or deteriorated water wells. The District now pays 75% of the cost of plugging up to a \$1000 reimbursement.

- 6 wells were plugged during 2023 under grant contracts totaling \$5,250.84.

Education:

- Taught approximately 6,161 4th, 5th, and 7th grade students about water conservation, protection of the aquifers, how to avoid contamination, the water cycle, and water quality during 2023.
- Distributed “Major Rivers” water curriculum packets for use in the 4th grade classrooms. The distributed number reflects the curriculum being readily available online.
- The annual “Water Field Day” at the Robertson County Fairgrounds solely for all Robertson County 5th grade students was conducted September 24, 2024. 235 5th grade students and their teachers from all Robertson County schools were in attendance.
- The Brazos County “Water Field Day” for 5th grade students at Pecan Trail Intermediate School conducted October 8, 2024. 300 5th grade students and their teachers were in attendance.
- The District was present and educating 650 4th grade students about water conservation during the annual Pizza Ranch event sponsored by the Brazos County AgriLife Extension on October 10, 2024.
- Adult educational presentations by the District included Tri-County Winter Crop Meeting (BRAA water levels) for agricultural producers and “Bring the Brazos Together Workshop.”

District Management Plan Update:

- A complete update of the plan including the current District DFCs was sent to the Texas Water Development Board for approval November 17, 2023. Final approval was made December 20, 2023.

Other Information:

- 8 non-exempt permits were issued in 2023 (Ag – 4; Multi-use – 1; Industrial – 3)
- 2,760.00 ac-ft were permitted (Ag – 2,000.00; Multi-use – 310; Industrial – 450.00)
- **Acre feet permitted to metered non-exempt wells by aquifer:**
 - Brazos River Alluvium – 2,060.00 ac-ft
 - Hooper – 0.00 ac-ft
 - Simsboro – 0.00 ac-ft
 - Calvert Bluff – 310.00 ac-ft
 - Carrizo – 0.00 ac-ft
 - Queen City – 0.00 ac-ft
 - Sparta – 350.00 ac-ft
 - Yegua-Jackson – 40.00 ac-ft
- **Acre feet produced from metered non-exempt wells by aquifer:**
 - Brazos River Alluvium – 12.75 ac-ft
 - Hooper – 1,078.64 ac-ft
 - Simsboro – 51,750.52 ac-ft
 - Calvert Bluff – 200.88 ac-ft
 - Carrizo – 1,045.97 ac-ft
 - Queen City – 91.19 ac-ft
 - Sparta – 3,168.50 ac-ft
 - Yegua-Jackson – 1,087.59 ac-ft
- 269 exempt well registered (Robertson – 163; Brazos – 81; Oil/Gas supply wells – 25)

Total number of wells by category (as of 12/31/2024):

- Domestic/Livestock (Exempt) – 4,945
- Gas & Oil (Exempt) – 1,338
- Historic Use (Permitted) – 611
- Operating (Permitted) – 482



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING: 4/1/2025

ITEM: Proclamation 25-017 proclaiming the month of April as Child Abuse Awareness and Prevention Month.

TO: Commissioners Court

DATE: 03/25/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
Child Abuse Awareness and Prevention Month 2025 - Proclamation.pdf	Proclamation - Child Abuse Awareness and Prevention 2025	Backup Material



Proclamation

Child Abuse Awareness and Prevention Month

WHEREAS, Thousands of cases of child abuse and neglect are confirmed in Texas; and

WHEREAS, Child Abuse Prevention is a community responsibility and finding solutions depends on involvement among people; and

WHEREAS, Communities must make every effort to promote programs that benefit children and their families;

WHEREAS, Effective child abuse prevention programs succeed because of partnerships among agencies, schools, religious organizations, law enforcement agencies, and the business community.

NOW, THEREFORE, we do hereby proclaim the month of APRIL 2025 as Child Abuse Awareness and Prevention Month in Brazos County, and urge all citizens to work together to help reduce child abuse and neglect significantly in years to come.

Proclaimed this 1st day of April 2025.

A large, stylized handwritten signature in black ink, appearing to read "Duane Peters".

Duane Peters
County Judge

A large, stylized handwritten signature in black ink, appearing to read "Bentley Nettles".

Bentley Nettles
County Commissioner, Precinct 1

A large, stylized handwritten signature in black ink, appearing to read "Chuck Konderla".

Chuck Konderla
County Commissioner, Precinct 2

A large, stylized handwritten signature in black ink, appearing to read "Fred Brown".

Fred Brown
County Commissioner, Precinct 3

A large, stylized handwritten signature in black ink, appearing to read "Wanda J. Watson".

Wanda J. Watson
County Commissioner, Precinct 4



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Veteran Service NUMBER:
DATE OF COURT MEETING: 4/1/2025
ITEM: Approval requested from the Veterans Service Officer for acceptance of four (4) \$25.00 Wal-Mart gift cards to be distributed to veterans in need of assistance.
TO: Commissioners Court
FROM: Pamela Robertson
DATE: 03/20/2025
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00
SOURCE OF FUNDS: Donated by Veteran Spouse Terry Church
ACTION REQUESTED OR ALTERNATIVES: to be given to Veterans in need of assistance

ATTACHMENTS:

File Name

[Donation_Form.pdf](#)

Description

Donation Form

Type

Backup Material



**BRAZOS COUNTY, TEXAS
ACCEPTANCE OF DONATED/AWARDED PROPERTY
DONATION OF COUNTY PROPERTY**

Date: 03/27/2025

Acceptance of Donated/Awarded Property
(Awarded property requires signed court documentation)

Donation of County Property

Acceptance of Donated Inmate Property
(Requires signed inmate documentation – NO VALUE ASSESSED)

Item Description: 4 X \$25.00 WalMart Gift Cards

Please provide all information requested below as applicable to the property being accepted or donated. Forms containing any blank fields will be returned for completion.

Make: _____ Model: _____ Year: _____ SN/VIN #: _____

Functional Non-Functional. Explain if Non-Functional _____

Additional Description/Information: Donated by Veteran Spouse (Terry Church) to be given to Veterans in need.

Estimated Value: \$ 100.00

Check box if the donated property is in possession of the County department.

Acceptance of Donated Property	Donation of County Property
Check the appropriate account based on estimated value of property being accepted:	Check the appropriate entity property being donated to:
<input type="checkbox"/> 61235000 (Donation - Other)*	Government Entity: _____ Organization Name
<input checked="" type="checkbox"/> 60010000 (Minor Property - \$1 - \$4999)	Other (Due to Statutory requirements prior approval is required by Purchasing: _____ Organization Name
<input type="checkbox"/> 80010000 (Capital Property - Over \$5000)	
<i>For Budget use only</i>	

*Donation – Other account 61235000 is to be used ONLY for cash/check funds donated to Brazos County.

I certify that the above-mentioned item has been donated or awarded to Brazos County. This item has been received in good faith and upon approval by Commissioner’s Court will become a part of the General Fixed Asset Account of Brazos County. The determination to accept or reject the donation will be made at the sole discretion of Commissioners Court based upon such things as usefulness, projected operating, maintenance, and insurance costs.

Requesting Department: 10002000
Division

Veteran Service Office
Department Name

Authorized Signature

Organization Receiving Donated Property: _____
Authorized Signature

Approved by Commissioners Court on this 1 day of April 2025.

Commissioners Court Approval

<i>For Treasurer's Use Only</i>	
Division:	<u>10002000</u>
Account:	<u>46023000</u>



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Constable Pct. 3 NUMBER:

DATE OF COURT MEETING: 4/1/2025

ITEM: Approval requested from Constable Pct. 3 to accept the 25TXE056 NRA Foundation grant of \$2,988.45 for training Ammunition.

TO: Commissioners Court

FROM: J.P. Ingram

DATE: 03/25/2025

FISCAL IMPACT: False

BUDGETED: False


DOLLAR AMOUNT: \$0.00

NOTES/EXCEPTIONS: Commissioners Court granted approval to Constable Precinct 3 to apply for the NRA Foundation grant on October 15, 2024.

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
NRA_GRANT_EMAIL_WITH_FUNDS_AWARDED.pdf	NRA EMAIL WITH FUNDS AWARDED	Cover Memo
NRA_GRANT_AWARD.pdf	NRA AWARD	Cover Memo

APPROVED



4/1/25
Date

Duane Peters
County Judge

Calder R. Lively

From: Grant Program <grantprogram@nrahq.org>
Sent: Thursday, February 13, 2025 7:26 PM
To: Calder R. Lively
Subject: NRA Foundation Grant Award - Ammo Question

Brazos County Disclaimer

***** This is an email from an EXTERNAL source. DO NOT click links or open attachments unless you recognize the sender and have verified that the content is safe. Never enter USERNAME, PASSWORD or sensitive information on pages linked from this email.*****

Good afternoon,

Your NRA Foundation grant was recently recommended for funding. We have a question regarding your training ammunition award. Would your group prefer receiving the physical ammo from us or a check for the total to purchase the ammunition (any brand) yourself?

Grant #	Item Description	Award QTY	Total
25TXE056	Winchester Service Grade 9MM 115 Grain (500 Count)	3	\$
25TXE056	Winchester Service Grade 45 ACP 230 Grain (500 Count)	3	\$
25TXE056	Winchester Service Grade 40 S&W 165 Grain FMJ (500 Count)	2	\$
25TXE056	Hornady 6.5 Creedmoor, 140 Grain (200 Count)	1	\$
25TXE056	Winchester USA .223 Rem 55 Grain FMJ (1,000 Count)	1	\$

Please let us know, as either option works for us. We know that law enforcement often has their own ammo purchasing program that they prefer.

Best regards,
The NRA Foundation Grant Program

Grant #	Item Description	Award QTY	Total
25TXE056	Winchester Service Grade 9MM 115 Grain (500 Count)	3	\$ 874.50
25TXE056	Winchester Service Grade 45 ACP 230 Grain (500 Count)	3	\$ 741.45
25TXE056	Winchester Service Grade 40 S&W 165 Grain FMJ (500 Count)	2	\$ 434.00
25TXE056	Hornady 6.5 Creedmoor, 140 Grain (200 Count)	1	\$ 343.50
25TXE056	Winchester USA .223 Rem 55 Grain FMJ (1,000 Count)	1	\$ 595.00

Please let us know, as either option works for us. We know that law enforcement often has their own ammo purchasing program that they prefer.

Best regards,
The NRA Foundation Grant Program



HELP

Award Summary

Organization: Brazos County Constable Pct. 3

Grant Reference Number: 25TXE056

Below you will see all the items you asked for in the grant application. Item descriptions, priority ranking, quantity requested, quantity recommended and the status of that item are listed. The status tells you if you were awarded all quantities of that item (Fully Awarded), some of the quantity requested (Partially Awarded) or none of that item (Not Awarded). You are able to print this list using the print icon at the bottom of this page.

Please review and print the information below. Click "Proceed to Next Step" once you are ready to move on.

Product Award

ITEM DESC.	QTY REQUESTED	QTY AWARDED	STATUS
Winchester Service Grade 9MM 115 Grain (500 Count)	6	3	Partially Awarded
Winchester Service Grade 45 ACP 230 Grain (500 Count)	6	3	Partially Awarded
Winchester Service Grade 40 S&W 165 Grain FMJ (500 Count)	3	2	Partially Awarded
Hornady 6.5 Creedmoor, 140 Grain (200 Count)	1	1	Fully Awarded

ITEM DESC.	QTY REQUESTED	QTY AWARDED	STATUS
Winchester USA .223 Rem 55 Grain FMJ (1,000 Count)	2	1	Partially Awarded

[GO BACK](#)[PRINT](#)[PROCEED TO NEXT STEP](#)

Progress

- 1 Award Summary
- 2 Monetary Award
Monetary Award (Cont'd)
- 3 Merchandise Award
Shipping Information
Review Shipping
Shipping Payment
- 4 Recognition

⑤ Reminder

⑥ Finished

For questions contact the grant department at 1-800-554-9498 or grantprogram@nrahq.org.

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11250 Waples Mill Road, Fairfax, VA 22030



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING: 4/1/2025

ITEM: Approval of the following items as they relate to the reserved spaces at the Roy Kelly Parking Garage:

- a. Reserved Space Lease
- b. Payment due in advance on the 1st of each month
- c. Leased Rates will be \$50.00 per month for daytime parking and \$70.00 for 24-hour access
- d. Month to Month terms will be billed at a rate of \$70.00 per month

TO: Commissioners Court

DATE: 03/20/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

[Parking Contract - BC 2025.pdf](#)

Description

Parking Contract - BC 2025

Type

Backup Material



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING: 4/1/2025

ITEM: Approval of the following items as they relate to the reserved spaces at the Roy Kelly Parking Garage:

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- d. Month to Month terms will be billed at a rate of \$70.00 per month

TO: Commissioners Court

DATE: 03/20/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

Parking_Contract - BC_2025.pdf

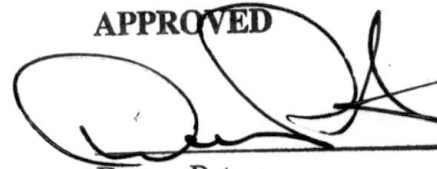
Description

Parking Contract - BC 2025

Type

Backup Material

APPROVED



4/1/25

Duane Peters
County Judge

Date



**BRAZOS COUNTY
RESERVED PARKING SPACE CONTRACT
ROY KELLY MULTI-MODAL TERMINAL & PARKING GARAGE**

Name or Business:

Office phone:

Cell phone:

Address:

Vehicle Information:

Email:

Year/Make:

Model/Color:

This reserved parking contract (the "Agreement") is made and entered into this _____ day of _____, 2025 by and between Brazos County (the "County"), a political subdivision of the State of Texas, and the above listed individual or business (the "Contractor"), to use the Roy Kelly Multi-Modal Terminal & Parking Garage (the "Garage") under the terms and conditions as set forth herein.

TERMS AND CONDITIONS

Subject to the terms and conditions of this Agreement, the County grants Contractor authorization to occupy one (1) reserved parking space in the Garage on the selected dates at the selected times for the rental rates stated below. Parking is for normal passenger vehicles only provided they meet the height restrictions of the Garage and no other purpose. **No refunds or credits on the purchase of this Agreement are issued due to variations in Garage operations during the selected dates, unless otherwise noted herein.**

1. **TERM OPTIONS:** This Agreement shall conform with the terms and dates shown here. Contractor is authorized to park in the Garage as noted below: (INITIAL TYPE BELOW)

Annual Contract

(1) _____ **Daytime Parking:** Valid Monday through Friday, anytime between 6:00 AM and 7:00 PM. Cost \$50/month. Payment is due on the 1st of each month.

(2) _____ **24-hour Parking:** Valid seven (7) days per week, twenty-four (24) hours per day with no general time restrictions. Cost \$70/month. Payment is due on the 1st of each month.

(3) Term: _____ to _____.

2. **ACCESS CARD:** Access cards will not be issued until all information required by this Agreement is first obtained and reviewed by the County. **Contractor shall pay a \$30 fee per Access Card upon execution of this Agreement.** Contractor is responsible for the access card issued by the County and will be assessed a fee of \$30 for replacement of lost, stolen, or damaged cards. If Contractor has a previously-paid access card from a prior contract agreement, the access card fee will be waived for the subsequent agreement and the existing access card reactivated. Access card(s) will be deactivated upon the expiration or termination of this Agreement.
3. **ARTICLES LEFT IN VEHICLES ARE AT THE VEHICLE OWNER'S RISK / NO SECURITY PROVIDED:** Contractor understands and expressly agrees that the County will not accept the vehicle in bailment or for safekeeping; nor shall the County be responsible for loss or damage to any vehicle or its contents by fire, vandalism, theft or any other cause, nor for loss, damage or injury by or to other customers or any other individual or personal injury of any nature. Contractor expressly acknowledges that the County shall have no duty to provide security and does not assume any obligation to provide for the security of the Garage or to protect individuals who use the Garage, or vehicles or property in the Garage.
4. **DAMAGED PROPERTY:** If Contractor, their guests or agents, damage any personal property in the Garage, or damage any Garage equipment or any other County property, the Contractor shall pay the County the full cost of repairs to the Garage and/or the County's property. In addition to any liability Contractor may have for any claims, losses or costs arising out of such damage, the County may terminate this Agreement and render ineffective any access cards issued under this Agreement.
5. **RIGHT TO EJECT:** The County reserves the right to eject or cause to be ejected from the Garage any person engaging in or behaving in a manner disruptive, abusive or offensive to other patrons at or in the Garage. Neither the County nor any of its officers, agents, volunteers, or employees, shall be liable to Contractor for any damages that may be sustained by Contractor through the County's exercise of such right.
6. **CLOSURE OF GARAGE:** The County reserves the right to close the Parking Facility for repairs and maintenance. When closing the Parking Facility, the County shall use reasonable efforts to notify Contractors and to avoid any inconveniences as far as such is within the County's control. No refunds or credits on the purchase of the Agreement will be issued due to variations in Garage operations, unless otherwise noted herein.
7. **MATTERS NOT COVERED:** Any decision concerning a matter not specifically covered by this Agreement, or subject matter reasonably inferable from the terms of this Agreement, shall rest solely within the reasonable discretion of the County.
8. **INVALIDITY:** Should any clause, paragraph, sentence or section of this Agreement be determined to be void, illegal or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions of the Agreement shall not be rendered void and unenforceable as a result, but rather shall remain in full force and effect.
9. **NO ASSIGNMENT:** The rights, obligations or duties granted to the Contractor under this Agreement may only be assigned upon the prior written consent of the County. Such consent will not be unreasonably

withheld.

10. **INDEMNIFICATION**: CONTRACTOR SHALL DEFEND, INDEMNIFY AND HOLD HARMLESS THE COUNTY AND ITS OFFICERS , EMPLOYEES, VOLUNTEERS, AND AGENTS AGAINST ANY CLAIMS, CAUSES OF ACTION, LIABILITY, OR DAMAGES, INCLUDING REASONABLE ATTORNEYS' FEES, FOR BODILY INJURY OR DEATH TO ANY PERSON, AND DAMAGE TO PROPERTY OF ANY PERSON, INCLUDING, BUT NOT LIMITED TO THAT OF THE COUNTY'S OR CONTRACTOR'S AGENTS, VOLUNTEERS, OR EMPLOYEES, ARISING OUT OF, IN CONNECTION WITH, RESULTING FROM, OR CAUSED BY THE CONTRACTOR OR THE CONTRACTOR'S GUESTS OR INVITEES, AGENTS, EMPLOYEES, VOLUNTEERS, OR CARD HOLDERS.
11. **NON-WAIVER**: The County's acceptance of payment or failure to complain of any action, non-action or default of Contractor, whether singular or repetitive, shall not constitute a waiver of any of the County's rights. If Contractor's payment of any sum due the County is accompanied by written conditions or is represented by Contractor to be a settlement or satisfaction of any obligation, the County may accept and deposit such moneys without being bound by such conditions or representations unless the County expressly agrees to such conditions or representations in a separate written instrument. The County's waiver of any right of the County, or any default of Contractor, shall not constitute a waiver of any other right or constitute waiver of any other default or any subsequent default.
12. **ATTORNEY'S FEES**: If the County is required to file suit to collect any amount owed the County by Contractor under this Agreement, County shall be entitled to collect reasonable attorney's fees for its prosecution of the suit.
13. **ENTIRE AGREEMENT / AMENDMENTS**: This Agreement constitutes the entire Agreement between the parties and supersedes any and all previous written or oral agreements or representations between the parties. This agreement may only be amended in writing and executed by both parties.
14. **JURISDICTION / VENUE**: This Agreement is made under the laws of the State of Texas, and any disputes that arise under or related to this Agreement shall be governed by the laws of Texas, without regard to conflicts of law principles. Venue for any legal action involving this Agreement shall be in Brazos County, Texas.
15. **NOTICES**: Any notice under this Agreement shall be given by certified mail, overnight mail, or by personal delivery, and shall be effective upon receipt. Notice shall be sent to the address for the receiving party as designated herein: *For Contractor*: As listed on page one of this Agreement. *For County*:
_____.
16. **AGENTS AUTHORIZATION**: The persons executing this Agreement represent and warrant that they have full authority to execute this Agreement on behalf of his or her respective party.
17. This Agreement is effective the date the last party signs.

CONTRACTOR:

Signature: _____

Printed Name: _____

Date: _____

BRAZOS COUNTY:

By: _____

Date: _____

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**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Purchasing NUMBER:
DATE OF COURT MEETING: 4/1/2025
ITEM: Approval of Contract #25-110 Classification Software for Brazos County Detention Center with Equivant.
TO: Commissioners Court
FROM: Celina Nava
DATE: 03/27/2025
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00

The Brazos County Sheriff's Office originally entered into a contract with Northpointe, Inc. d/b/a equivalent effective in 2022, to license the Northpointe Suite for Classification and Supervision, including API access and hosted services on AWS GovCloud. The software enables objective inmate classification in accordance with Texas Commission on Jail Standards (TCJS) requirements and supports strategic inmate management, aligning with the agency's operational philosophy. Initial Contract Cost: \$24,200 annually, plus \$78,531 in professional services for implementation. Renewal Cost for 2025–2026: \$26,444. The contract is necessary to maintain access to critical classification and supervision tools. Support data collection for identifying re-entry needs and planning individualized re-entry strategies. Comply with TCJS objective classification standards. The software is also hosted and maintained by equivalent, which is the sole source provider for the licensed products.

NOTES/EXCEPTIONS:

This contract allows the Sheriff's Office to continue using the Northpointe Suite for inmate risk and needs assessments. Meet regulatory requirements through objective classification protocols. Collect and analyze inmate data to shape re-entry strategies, improving community reintegration outcomes. Use a secure, hosted environment (AWS GovCloud) for software access and data storage.

The support renewal is effective from June 1, 2025, to May 31, 2026. Equivant will issue an invoice within 60 days of the renewal notice (dated March 1, 2025). To avoid service interruptions: Contract approval should ideally be completed by mid-May 2025. Department(s) Benefit from the Contract are Jail Division (for inmate classification and supervision), Re-entry or Programs Division (for strategic planning based on assessment data), Administrative/IT Support (for data reporting and coordination with equivalent). Any delay in approval could result in loss of software access and support, including inmate classification tools. Non-compliance with TCJS requirements for objective classification. A break in continuity of inmate data collection critical for re-entry planning. Potential operational disruptions in managing housing and security levels. The Contract Fully Budgeted and the renewal cost of \$26,444 is fully funded through inmate commissary revenues, as with the original and prior renewals

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
Fully_Executed_Contract_-_Equivant.pdf	Contract	Backup Material
BRAZOSSOTX_Brazos_County_Sheriff_s_Office_Support_Renewal_060125_to_053126_135.335.pdf	Renewal Proposal	Backup Material

SOFTWARE LICENSE & MAINTENANCE AGREEMENT

This Agreement is made and entered into as of June 1, 2022 (the "Effective Date") by and between **Northpointe, Inc. d/b/a equivant**, a Delaware Corporation, having its principal place of business at 1764 Forest Ridge Drive, Suite A, Traverse City, MI 49686 ("equivant") and **Brazos County Sheriff's Office**, herein referred to as "CUSTOMER" having its principal place of business at 1835 Sandy Point Road, Bryan, Texas 77803.

Pursuant to this Agreement, equivant is licensing its Northpointe Suite Software (hereafter "Software") and providing related services to the CUSTOMER under the terms and conditions of this Agreement;

1. LICENSE AND USE

1.1 **License.** Subject to the terms and conditions of this Agreement, including without limitation the CUSTOMER's payment of all applicable annual License Fees (as defined below), equivant hereby grants to the CUSTOMER and the CUSTOMER hereby accepts from equivant a nonexclusive, nontransferable license, without the right to grant sublicenses, to use the Software, in executable code form only, for the number of users for which the CUSTOMER has paid the applicable annual License Fees, in accordance with this Agreement, the user manuals provided to the CUSTOMER with the Software in either electronic, online help files or hard copy format ("Documentation") and with the limitations set forth in *Exhibit A*, if any, solely for the CUSTOMER's internal business purposes.

1.2 **Restrictions.** The CUSTOMER acknowledges that the Software and the structure, organization, and source code thereof constitute valuable trade secrets of equivant. Accordingly, except as expressly permitted in Section 1.1 or as otherwise authorized by equivant in writing, the CUSTOMER will not, and will not permit any third party to (a) modify, adapt, alter, translate, or create derivative works from the Software; (b) sublicense, lease, rent, loan, sell, distribute, make available or otherwise transfer the Software to any third party, (c) reverse engineer, decompile, disassemble, or otherwise attempt to derive the source code for the Software; or (d) otherwise use or copy the Software except as expressly allowed under Section 1.1 above. The CUSTOMER may make one (1) copy of the Software solely as necessary for archival or backup purposes.

1.3 **Additional Materials.** Unless otherwise expressly agreed to by the parties, the CUSTOMER shall provide and obtain for itself all hardware, software, services and technology necessary to operate the Software not owned or provided by equivant.

2. DELIVERY, ACCEPTANCE AND INSTALLATION

2.1 **Delivery and Acceptance.** If equivant is not hosting the Software for the CUSTOMER as provided in Section 3.4, equivant will deliver the Software to the CUSTOMER in accordance with the CUSTOMER's reasonable instructions. The Software will be deemed accepted upon delivery.

3. MAINTENANCE AND SUPPORT; TRAINING; ADDITIONAL SERVICES

3.1 **Maintenance and Support.** equivant will provide the CUSTOMER with those maintenance and support services described on *Exhibit B* ("Maintenance and Support Services").

3.2 **Training.** equivant will provide the CUSTOMER with training services related to the Software as described in the Statement of Work. Trained personnel from the Customer agency are authorized to train others within the CUSTOMER agency on the use of the Software, but are not authorized to train personnel from other agencies on the use of the software or the Decision Tree.

4. FEES AND PAYMENT SCHEDULE

4.1 **Fees.** The CUSTOMER will pay equivant the fees set forth on *Exhibit A*, **after receipt by CUSTOMER of complete access to all licenses specified in Exhibit A**. All Fees are non-refundable. Fees are due within thirty (30) calendar days of the Effective Date of this Agreement.

4.2 **Payment.** The CUSTOMER agrees to pay equivant within thirty (30) calendar days after the date of any invoice from equivant. Fees for any Services will be billed as set forth on *Exhibit A*. Fees exclude, and the CUSTOMER will make all payments of fees to equivant free and clear of, all applicable sales, use, and other taxes and all applicable export and import fees, customs duties and similar charges. equivant may charge interest on all late payments equal to one and one-half percent (1½%) per month or the maximum rate permitted by applicable law, whichever is less, from the due date until paid.

4.3 **Audit Rights.** Upon ten (10) days written prior notice, equivant will have the right to have an independent audit firm inspect the CUSTOMER's records relating to the CUSTOMER's use of the Software, and access and query the CUSTOMER's equipment on which the Software is operating, in order to verify the CUSTOMER's compliance with the terms and conditions of this Agreement. The audit will be performed during the CUSTOMER's normal business hours. The costs of the audit will be paid by equivant, unless the audit reveals that the CUSTOMER has (i) failed to strictly comply with the restrictions set forth in Section 1 or (ii) underpaid the amounts owed to equivant by five percent (5%) or more, in which case the CUSTOMER will reimburse equivant for all reasonable costs and expenses incurred by equivant in connection with such audit. The CUSTOMER will promptly pay to equivant any amounts shown by any such audit to be owing plus interest as provided in Section 4.2. Such audits will be conducted no more than once in any period of six (6) consecutive months.

5. TERM AND TERMINATION

5.1 **Term.** The initial term of this Agreement is for twelve months ("Initial Term"). After the Initial term, this Agreement will automatically renew for one year periods unless terminated, in writing, in accordance with this Agreement. EITHER PARTY MAY

CHOOSE TO TERMINATE THE AGREEMENT FOR ANY REASON AT THE END OF A CONTRACT YEAR BY GIVING SIXTY DAYS PRIOR NOTICE OF SUCH INTENT. equivant shall provide CUSTOMER with forty-five (45) days written notice of renewal price prior to the end of the contract year, provided however that such renewal price for license and maintenance, for the modules licensed in this agreement, shall not be increased by more than 3% over the prior year's price. Further, parties may mutually agree on Additional Services at the time of renewal or such other times as mutually agreed. The obligations of Brazos County are expressly contingent upon the availability of funding for the obligations contained herein for the term of this contract and any extensions and renewals.

5.2 Termination. Either party shall have the right to terminate this Agreement if the other party is in material default hereunder, which default cannot be cured, or which being capable of cure has not been cured within sixty (60) calendar days of the non-breaching party's written notice of such default or such additional cure period as the non-breaching party may authorize.

5.3 Effects of Termination. Upon termination or expiration of this Agreement for any reason, any amounts owed to equivant under this Agreement before such termination or expiration will be immediately due and payable, all licensed rights granted in this Agreement will immediately cease to exist, and the CUSTOMER must promptly discontinue all use of the Software, erase all copies of the Software from the CUSTOMER's computers, and return to equivant or destroy all copies of the Software, Documentation and other equivant Confidential Information in the CUSTOMER's possession or control. Sections 1.2, 3.2, 4.2, 4.3, 5.3, 6, 7.2, 8, 9, 10 and 11, together with any accrued payment obligations, will survive expiration or termination of this Agreement for any reason.

6. PROPRIETARY RIGHTS

6.1 equivant's Rights. The CUSTOMER acknowledges and agrees that the Software, Documentation and any Customization of the Software, and all worldwide copyrights, trademarks, service marks, trade secrets, patents, patent applications, know-how, moral rights, contract rights, and other proprietary rights therein, are the exclusive property of equivant and its suppliers and that this Agreement grants the CUSTOMER no title or right of ownership in the Software, Documentation and any Customization of the Software. All rights in and to the Software, Documentation and any Customization of the Software not expressly granted to the CUSTOMER in this Agreement are reserved by equivant and its suppliers. The CUSTOMER agrees not to remove or destroy any proprietary markings or proprietary legends placed upon or contained within the Software, Documentation, any Customization of the Software, or any related materials.

6.2 CUSTOMER's Rights. The CUSTOMER retains all right, title and interest in and to the CUSTOMER Data, and equivant acknowledges and agrees that it neither owns nor acquires any additional rights in and to the CUSTOMER Data not expressly granted by this Agreement. "CUSTOMER Data" means the data and content provided by the

CUSTOMER in the course of the CUSTOMER's use of the Software in accordance with this Agreement.

7. WARRANTY

7.1 **Limited Warranty.** equivant warrants for a period of ninety (90) days following the date of delivery of the Software to CUSTOMER that the Software will substantially operate according to the specifications set forth in the Documentation. If it is determined by CUSTOMER that the Software does not substantially operate according to such specifications, equivant may, at its option and expense, apply commercially reasonable efforts to designing, coding and implementing programming changes to the source code to correct reproducible errors or correcting misstatements and omissions in the User Guide documentation. Licensee shall report all errors or other defects in the Software to equivant immediately upon their discovery. It is acknowledged that the Software is inherently complex and may contain errors and equivant cannot and does not guarantee to correct all such errors. The remedies set forth in this Section 7 constitutes CUSTOMER's sole and exclusive remedy for breach of this Warranty. The Software contains third party assessments for use by the CUSTOMER. equivant has no proprietary claim on these assessments and therefore disclaims any and all liability, including any express or implied warranties, whether oral or written, for such third party assessments. The customer acknowledges that no representations have been made.

7.2 **No other Warranties.** equivant makes no other warranties, whether express, implied, or statutory regarding or relating to the software or the documentation, or any materials or services furnished or provided to customer under this agreement, including maintenance and support. equivant specifically disclaims all implied warranties of merchantability and fitness for a particular purpose with respect to the software, documentation and said other materials and services, and with respect to the use of any of the foregoing.

8. LIMITATION OF LIABILITY

IN NO EVENT WILL EQUIVANT BE LIABLE FOR ANY CONSEQUENTIAL, INDIRECT, EXEMPLARY, SPECIAL, OR INCIDENTAL DAMAGES, OR FOR ANY LOST DATA, LOST PROFITS OR COSTS OF PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES, ARISING FROM OR RELATING TO THIS AGREEMENT, HOWEVER CAUSED AND UNDER ANY THEORY OF LIABILITY (INCLUDING NEGLIGENCE), EVEN IF EQUIVANT HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. EQUIVANT'S TOTAL CUMULATIVE LIABILITY IN CONNECTION WITH THIS AGREEMENT AND THE COMPAS SYSTEM, WHETHER IN CONTRACT OR TORT OR OTHERWISE, WILL NOT EXCEED THE AMOUNT OF FEES PAID TO EQUIVANT DURING THE TWELVE (12) MONTH PERIOD PRECEDING THE EVENTS GIVING RISE TO SUCH LIABILITY. The CUSTOMER acknowledges that these limitations reflect the allocation of risk set forth in this Agreement and that equivant would not enter into this Agreement without these limitations on its liability, and the CUSTOMER agrees that these limitations shall apply notwithstanding any failure of essential purpose of any limited remedy. In addition, equivant disclaims all liability of any kind of equivant's licensors and suppliers.

9. INDEMNIFICATION

9.1 **Indemnity by equivant.** Equivant will defend at its own expense any action against the CUSTOMER brought by a third party to the extent that the action is based upon a claim that the Software infringes any U.S. patents or any copyrights or misappropriates any trade secrets of a third party, and equivant will pay those costs and damages finally awarded against the CUSTOMER in any such action that are specifically attributable to such claim or those costs and damages agreed to in a monetary settlement of such action. The foregoing obligations are conditioned on the CUSTOMER (a) notifying equivant promptly in writing of such action, (b) giving equivant sole control of the defense thereof and any related settlement negotiations, and (c) cooperating and, at equivant's request and expense, assisting in such defense. If the Software becomes, or in equivant's opinion is likely to become, the subject of an infringement claim, equivant may, at its option and expense, either (i) procure for the CUSTOMER the right to continue using the Software, (ii) replace or modify the Software so that it becomes non-infringing, or (iii) accept return of the Software, terminate this Agreement upon written notice to the CUSTOMER and refund the CUSTOMER the License Fees paid for the Software upon such termination, computed according to a thirty-six (36) month straight-line amortization schedule beginning on the Effective Date. Notwithstanding the foregoing, equivant will have no obligation under this Section or otherwise with respect to any infringement claim based upon (a) any use of the Software not in accordance with this Agreement or for purposes not intended by equivant, (b) any use of the Software in combination with other products, equipment, software, or data not intended by equivant to be used with the Software (c) any use of any release of the Software other than the most current release made available to the CUSTOMER, or (d) any modification of the Software by any person other than equivant or its authorized agents or subcontractors. THIS SECTION STATES EQUIVANT'S ENTIRE LIABILITY AND THE CUSTOMER'S EXCLUSIVE REMEDY FOR INFRINGEMENT CLAIMS AND ACTIONS.

9.2 **Indemnity by the CUSTOMER.** The CUSTOMER agrees to indemnify, defend and hold harmless equivant and its employees, directors, stockholders, officers and other affiliates, agents, representatives, successors and assigns, from and against any and all liabilities, losses, damages, costs, and other expenses (including attorneys' fees) arising from the CUSTOMER's use of the Software, or any information obtained thereby, any breach of this Agreement or any intentional misconduct or negligence of the CUSTOMER, its employees, officers, affiliates, agents, and representatives.

10. CONFIDENTIALITY

10.1 **Confidential Information.** Each party (the "Disclosing Party") may from time to time disclose to the other party (the "Receiving Party") certain information regarding the business of the Disclosing Party and its suppliers, including technical, marketing, financial, employee, planning, and other confidential or proprietary information ("Confidential Information"). Any information that the Receiving Party knew or should

have known, under the circumstances, was considered confidential or proprietary by the Disclosing Party will be considered Confidential Information of the Disclosing Party. The Software, including without limitation any routines, subroutines, directories, tools, programs, or any other technology included therein, shall be considered equivant's Confidential Information.

- 10.2 Protection of Confidential Information.** The Receiving Party will not use any Confidential Information of the Disclosing Party for any purpose not expressly permitted by this Agreement, and will disclose the Confidential Information of the Disclosing Party only to the employees or contractors of the Receiving Party who have a need to know such Confidential Information for purposes of this Agreement and who are under a duty of confidentiality no less restrictive than the Receiving Party's duty hereunder. The Receiving Party will protect the Disclosing Party's Confidential Information from unauthorized use, access, or disclosure in the same manner as the Receiving Party protects its own confidential or proprietary information of a similar nature and with no less than reasonable care.
- 10.3 Exceptions.** The Receiving Party's obligations under Section 10.2 with respect to any Confidential Information of the Disclosing Party will terminate if such information: (a) was already known to the Receiving Party at the time of disclosure by the Disclosing Party; (b) was disclosed to the Receiving Party by a third party who had the right to make such disclosure without any confidentiality restrictions; (c) is, or through no fault of the Receiving Party has become, generally available to the public; or (d) was independently developed by the Receiving Party without access to, or use of, the Disclosing Party's Confidential Information. In addition, the Receiving Party will be allowed to disclose Confidential Information of the Disclosing Party to the extent that such disclosure is (i) approved in writing by the Disclosing Party, (ii) necessary for the Receiving Party to enforce its rights under this Agreement in connection with a legal proceeding; or (iii) required by law or by the order of a court of similar judicial or administrative body, provided that the Receiving Party notifies the Disclosing Party of such required disclosure promptly and in writing and cooperates with the Disclosing Party, at the Disclosing Party's request and expense, in any lawful action to contest or limit the scope of such required disclosure.
- 10.4 Return of Confidential Information.** The Receiving Party will return to the Disclosing Party or destroy all Confidential Information of the Disclosing Party in the Receiving Party's possession or control and permanently erase all electronic copies of such Confidential Information promptly upon the written request of the Disclosing Party upon the expiration or termination of this Agreement. Upon request from the Disclosing Party, the Receiving Party will certify in writing signed by an officer of the Receiving Party that it has fully complied with its obligations under this Section 10.4.
- 10.5 Confidentiality of Agreement.** Neither party will disclose any terms of this Agreement to anyone other than its attorneys, accountants, and other professional advisors except (a) as required by law or (b) pursuant to a mutually agreeable press release or (c) in connection with a contemplated transfer of such party's business permitted by Section 11.2 (provided that any third party to whom the terms of this Agreement is to be disclosed signs a confidentiality agreement reasonably satisfactory to the other party).

11. GENERAL PROVISIONS

- 11.1 **Notices.** All notices, requests, demands, or other communications required or permitted to be given hereunder shall be in writing and shall be deemed to have been duly given when mailed by certified mail, return receipt requested, or delivered in person to whom it is to be given at the addresses set forth above or to such other addresses as a party may designate pursuant to this notice provision. Any notice given shall be deemed to have been received on the date on which it is delivered personally or if mailed, on the third business day following the mailing thereof.
- 11.2 **Assignment.** Neither the CUSTOMER nor equivant may assign or transfer, by operation of law or otherwise, any of its rights under this Agreement (including the license rights granted to the CUSTOMER to the Software), in whole or in part, to any third party, without prior written approval of the other party, which shall not unreasonably be withheld or delayed; except that equivant may assign this Agreement, without consent, to any successor to all or substantially all its business or assets to which this Agreement relates, whether by merger, sale of assets, sale of stock, reorganization or otherwise. Any attempted assignment or transfer in violation of the foregoing will be null and void.
- 11.3 **Entire Agreement.** This Agreement and the exhibits and schedules attached hereto constitute the entire agreement of the parties with respect to the subject matter hereof, and this Agreement supersedes all previous agreements, whether written or oral and all negotiations as well as any previous agreements presently in effect between the Provider and the Customer relating to the subject matter hereof. There shall be no modification, rescission, waiver, release or amendment of any provision of this Agreement, except by an express written amendment to this Agreement signed by authorized representatives of each of the parties hereto, and for the CUSTOMER by same person or persons, or their successors and/or expressly authorized designee(s), who signs the original Agreement. The terms of any purchase order or similar document submitted by the CUSTOMER to equivant will have no effect.
- 11.4 **Jurisdiction and Venue.** This Agreement shall be governed by the laws of the State of Texas without regard to its principles of conflicts of law.
- 11.5 **Dispute Resolution.** The parties will seek a fair and prompt negotiated resolution within ten (10) days of the initial notice of the dispute ("Dispute"). If the Dispute has not been resolved after such time, the parties will escalate the issue to more senior levels. If the parties are unable to resolve any dispute at the senior management level, then any controversy, claim, or Dispute arising out of or relating to this Agreement shall be resolved by binding arbitration in accordance with the Commercial Arbitration Rules of the American Arbitration Association then in effect. Before commencing any such arbitration, the parties agree to enter into negotiations to resolve the Dispute. If the parties are unable to resolve the Dispute by good faith negotiation, either party may refer the matter to arbitration. The arbitrator(s) shall be bound to follow the provisions of this Agreement in resolving the Dispute, and may not award any damages excluded by this Agreement. The decision of the arbitrator(s) shall be final and binding on the parties, and any award of the arbitrator(s) may be

entered or enforced in any court of competent jurisdiction. The prevailing party will be entitled to recover its reasonable attorneys' fees and costs, in addition to any other relief ordered by the arbitrator(s). Such fees and costs will include those incurred in connection with the enforcement of any resulting judgment or order, and any post judgment order will provide for the right to receive such attorneys' fees and costs. Any request for arbitration of a claim by either party against the other relating to this Agreement must be filed no later than six (6) months after the date on which equivant concludes performance under this Agreement.

Nothing herein shall prevent either party from seeking a preliminary or permanent injunction to preserve the status quo or prevent irreparable harm during the arbitration process.

- 11.6 **Compliance with Laws.** The CUSTOMER shall comply with all applicable export and import control laws and regulations concerning its use of the Software and, in particular, the CUSTOMER will not export or re-export the Software without all required government licenses and the CUSTOMER agrees to comply with the export laws, restrictions, national security controls and regulations of all applicable foreign agencies or authorities. The CUSTOMER and equivant agree to defend, indemnify, and hold harmless the other party from and against any violation of any applicable laws or regulations by the CUSTOMER or equivant or any of their agents, officers, directors, or employees.
- 11.7 **Force Majeure.** Except for any payment obligations, neither party shall be liable hereunder by reason of any failure or delay in the performance of its obligations hereunder for any cause which is beyond the reasonable control of such party.
- 11.8 **U.S. Government End Users.** If the CUSTOMER is a branch or Customer of the United States Government, the following provision applies. The Software is comprised of "commercial computer software" and "commercial computer software documentation" as such terms are used in 48 C.F.R. 12.212 and are provided to the Government (a) for acquisition by or on behalf of civilian agencies, consistent with the policy set forth in 48 C.F.R. 12.212; or (b) for acquisition by or on behalf of units of the Department of Defense, consistent with the policies set forth in 48 C.F.R. 227.7202-1 and 227.7202-3.
- 11.9 **Remedies.** Except as provided in Section 9.1, the parties' rights and remedies under this Agreement are cumulative. The CUSTOMER acknowledges that the Software contains valuable trade secrets and proprietary information of equivant, that any actual or threatened breach of Section 1 will constitute immediate, irreparable harm to equivant for which monetary damages would be an inadequate remedy, and that injunctive relief is an appropriate remedy for such breach. If any legal action is brought by equivant to enforce this Agreement, the prevailing party will be entitled to receive its attorneys' fees, court costs, and other collection expenses, in addition to any other relief it may receive.
- 11.10 **Waivers.** All waivers must be in writing. Any waiver or failure to enforce any provision of this Agreement on one occasion will not be deemed a waiver of any other provision or of such provision on any other occasion.

11.11 **Severability.** If any provision of this Agreement is unenforceable, such provision will be changed and interpreted to accomplish the objectives of such provision to the greatest extent possible under applicable law and the remaining provisions will continue in full force and effect.

11.12 **Construction.** The headings of Sections of this Agreement are for convenience and are not to be used in interpreting this Agreement. As used in this Agreement, the word "including" means "including but not limited to."

[Signatures Appear On Following Page]



IN WITNESS WHEREOF, the equivant designated agent whose signature appears below, hereby warrants that he has been authorized to execute this Agreement on behalf of equivant and hereby accepts and binds equivant to the terms and conditions as of the Effective Date.

ēquivant

CUSTOMER

Name: Greg Eash

Name: DUANE PETERS

Title: Chief Operating Officer

Title: COUNTY JUDGE

Signature: Gregory A. Eash

Signature: [Handwritten Signature]

Date: May 11, 2022

Date: MAY 24, 2022

Please list the appropriate **Billing** contact information if different from above:

Contact Name: _____ Title: _____

Address: _____

Phone: _____ Email: _____

Please list the correct **Project Lead** contact information if different from above:

Contact Name: _____ Title: _____

Address: _____

Phone: _____ Email: _____

EXHIBIT A

Software—License, Maintenance and Support Fees

Software: The CUSTOMER shall be entitled to use the Software set forth below in accordance with the terms and conditions of the Agreement, including, without limitation, the restrictions indicated in this Exhibit.

License Fees: The License Fees for the Software are annual fees that are payable per section 4.1 of the software license & maintenance agreement for each contract year and are listed below. The License Fees will be negotiated each year based on the number of users and the package of product modules provided, but shall not exceed 3% over the previous year's price per section 5.1 of the software license & maintenance agreement.

Maintenance and Support Fees: The Maintenance and Support Fees are annual fees that are payable in advance for each contract year in which Maintenance and Support Services are to be provided. The Maintenance and Support Fees will be negotiated each year based on the number of users and the package of product modules provided, but shall not exceed 3% over the previous year's price per section 5.1 of the software license & maintenance agreement.

Additional Services: Additional Services are billed as delivered unless otherwise agreed. Expenses are billed at actual cost as incurred.

CONTRACT TERM: June 1, 2022 – May 31, 2023

ANNUAL SUBSCRIPTION & HOSTING FEES			
Northpointe Classification Management (1 bundle of 5 use licenses)	6	\$1,700	\$10,200
Northpointe Suite Supervision (1 bundle of 5 use licenses)	2	\$2,750	\$5,500
Hosting - Amazon GovCloud	1	\$6,000	\$6,000
Northpointe Classification API	1	\$2,500	\$2,500
Subtotal, Annual Software Subscription and Hosting			\$24,200

**EXHIBIT B
Support Services**

1.1 equivant, or its agents, shall provide support services as described in this **Exhibit B** ("Support Services") for the Software. The COUNTY will have access to equivant's support services during normal business hours (8:00 A.M. - 5:00 P.M., E.S.T.), Monday through Friday, excluding published holidays ("Support Hours"). The initial term for the provision of Support Services will be concurrent with the term of the equivant license as set forth on **Exhibit A**, unless the Agreement is terminated in accordance with its terms. Upon expiration of the initial term, and COUNTY agreement to negotiated Software Fees for the new term, the provision of Support Services will automatically renew for additional one (1) year renewal terms, unless the COUNTY provides equivant with written notice of the COUNTY'S intent not to renew the Support Services no later than sixty (60) days prior to the next anniversary of the Effective Date.

1.2 equivant will provide the following Support Services to the COUNTY:

- 1.2.1 Correction of confirmed defects in the Software, based upon deviations from documented software functionality;
- 1.2.2 Documentation updates via published Release Notes;
- 1.2.3 Assistance in resolving issues with Software.

1.3 **Response Times and Availability.**
The Customer Care Department is the primary means of communication between the COUNTY and equivant regarding all equivant software issues. Customer Care provides the most efficient means to track, manage, and resolve all equivant software issues. The following table provides information on equivant's categorization of issues.

Priority	Criteria
<p><u>Urgent</u> Extremely Severe Business Impact</p>	<p>Issue results in broad disruption or degradation of production environment services (not caused by the County's hardware or environment) causing a severe business impact to the County, and for which no acceptable workaround exists, including where:</p> <ul style="list-style-type: none"> • A core business function is prevented from being carried out; or • An issue results in a disruption or degradation for multiple core business functions that affect one or more of the County's business groups.

Priority	Criteria
High Serious Business Impact	An error or Software issue related to a core system or business function that causes a serious business impact to the County by impeding the normal intended use of the software but allowing processing to continue in a restricted manner, and for which there is no known system workaround.
Normal Moderate Business Impact	A software operational error related to a core system or business function that causes a moderate to low business impact to the County but does not cause a serious impediment to the normal intended use of the software, and for which a system workaround may exist, or questions about how to use the application.
Low Little or No Business Impact	System functionality is largely correct except for minor, display or cosmetic errors with non-core functions of the software that causes little or no business impact to the County. Includes requests for documentation changes or corrections.

1.3.1 **Response Time.** equivant will respond as quickly as possible to each request, but uses the response time targets for Average First Reply Time, during the defined hours of operation, provided in the table below. First Reply Time is defined as the time it takes an equivant Customer Care Agent to respond to COUNTY'S request for assistance.

	Average First Reply Time Target	Average Resolution Time Target
Urgent	1 hour	As soon as possible, but no more than 24 hours
High	8 business hours	48 hours (not including development or release time)
Normal	2 business days	5 business days (not including development or release time)
Low	2 business days	Mutually agreed time or Scheduled for future release

1.3.2 **Resolution Time.** Resolution time will vary depending on the severity and complexity of the reported problem. Resolution time is defined as the time it takes equivant to sufficiently remedy the problem or return the system to operational status. Resolution may mean that a temporary fix has been provided to correct a problem until a permanent solution can be delivered. Average Resolution Time targets are provided in the table above. Elapsed time for development effort is not included in Resolution time.

1.4 **Exceptions.**

- 1.4.1 Inquiries related to interpretation of results or configuration decisions based on COUNTY policies and/or procedures are NOT included in the Support Services.
- 1.4.2 equivant will provide the Support Services only for the most current release and the immediately preceding major release of the Software. equivant may elect to cease supporting a platform upon twelve (12) months' notice to the COUNTY. equivant shall have no responsibility under this Agreement to fix any errors in the Software arising out of or related to the following causes: (a) the COUNTY'S modification or combination of the Software (in whole or in part), (b) use of the Software in an environment other than any hardware and operating system platform which equivant supports for use with the Software ("Supported Environment"); or (c) County owned hardware problems.
- 1.5 equivant will provide updates for the Software as and when developed for general release at equivant's sole discretion.
 - 1.5.1 equivant hosted COUNTIES will request the software update to be performed and will approve the modifications necessary to the active Test/Production environments when an update is required. equivant will perform the software update within its hosted environment upon approval. Documentation (Northpointe Suite Release Notes) will be made available to inform the COUNTY of software modifications.
 - 1.5.2 On-premise hosted COUNTIES will request the software update to be performed. equivant will build the software installation package necessary to update the COUNTY'S active Test/Production environments. Each update will consist of a set of files made available electronically and will be accompanied by Documentation (Northpointe Suite Release Notes) adequate to inform the COUNTY of software modifications. The COUNTY will be responsible for performing all on-premise software updates.
- 1.6 The COUNTY is responsible for undertaking the proper supervision, control and management of its use of the Software.

EXHIBIT C

Northpointe, Inc. (d/b/a equivant) Hosting Services

equivant utilizes the AWS GovCloud platform for all hosted services. The general scope of services addressed by this Agreement includes the operation, maintenance, and support of the:

- Application and Database hosted under this agreement
- Database security
- Database Backup services, with retention
- Data Center server operation.

Amazon Web Services Service Level Agreement

Amazon Web Services (AWS) is the hosting provider for equivant's hosting services. AWS provides secured data centers within the United States, server hardware, scheduled maintenance services, replication options, back-up utilities and service utilities needed for monitoring and penetration testing.

AWS will use commercially reasonable efforts to make the services available for each AWS region with a Monthly Uptime Percentage of at least 99.99%. This Service Commitment stipulates that major routing devices within the AWS operated data center and internal network are reachable from the United States internet 99.99% of the time. AWS's hosting SLA includes exclusions for scheduled maintenance, malicious attacks, and legal actions that may impact network uptime.

Amazon SLA Exclusions

The Service Commitment does not apply to any unavailability, suspension or termination an included service, or any other service performance issues: (i) caused by factors outside of Amazon's reasonable control, including any force majeure event or Internet access or related problems beyond the demarcation point of the applicable Included service; (ii) that result from any actions or inactions of COUNTY or any third party, including failure to acknowledge a recovery volume; (iii) that result from COUNTY'S equipment, software or other technology and/or third party equipment, software or other technology (other than third party equipment within Amazon's direct control); or (iv) arising from our suspension or termination of COUNTY'S right to use the applicable service in accordance with this Agreement. If availability is impacted by factors other than those used in Amazon's Monthly Uptime Percentage calculation, then Amazon may issue a service credit considering such factors at their discretion.

equivant Scope of Services

All of the services, functions, processes, and activities described below will be collectively described as the "Hosting Services" for purposes of this Agreement.

I. Application

Application refers to the COUNTY'S software licensed from equivant pursuant to the Software License Agreement. The Application is hosted by equivant pursuant to this Agreement.

II. Support Software

Support Software includes the operating system, utilities, database software, monitoring services and necessary licenses required to operate the Application and is provided by equivant as part of the scope.

- Monitoring includes Maintenance and Performance monitors on bandwidth access (connectivity), server up time and processing stability, unauthorized access, and back door attacks.

III. Backups

The Production Database will be backed up two times per day:

- Full back-up of Production and Test database files executed each Sunday: 10:00 PM EST
- Differential back-up of Production and Test database files executed nightly at 10:00PM EST
- Transaction log back-up of Production database files executed every 5 minutes. (Test databases are not configured for full transaction logs.)
- Backups are physically stored in the assigned AWS data center.
- Backup files are retained for 14 calendar days.
- An image of all data and backup drives are securely transferred daily at 6:00AM EST to an encrypted storage volume located in a second storage location within the assigned data center.
- All backup files are stored electronically, on approved servers. No other media is used to backup, store, or secure offsite backups.

IV. Maintenance Schedule

Maintenance is scheduled and delivered by equivant technical engineers. Maintenance refers to the maintaining all equivant host servers that house application software and databases. Hosted servers may not be available to the COUNTY during regularly scheduled maintenance windows; maintenance activities are mandatory. The equivant maintenance schedule is set as follows:

- The first Sunday of every month from 9PM to 12PM EST (*Windows and Security Updates*).

Hours of System Operations

The Application will be accessible and available to the COUNTY and capable of normal operating functions 24 hours a day, seven days a week, except for periods of Scheduled Maintenance and previously approved outages communicated by the hosting provider. equivant will not be responsible for inaccessibility arising from communications problems occurring anywhere beyond the equivant production server side of the router resident at the AWS Data Center.

Compliance Status

AWS GovCloud (US) allows customers at the state, local and federal level to adhere to ITAR, FedRamp/FISMA High and DoD SRG impact levels 2, 4 and 5. All AWS published compliancy certifications can be referenced directly at:

<https://aws.amazon.com/compliance/programs/>

Customer Responsibilities

The COUNTY is responsible for:

- Assigning a primary and alternate COUNTY representative to coordinate all communications and activities related to equivant hosting services. These representatives should be authorized decision-makers with appropriate technical capabilities.
- Providing user identification data and determining the appropriate security profile for each user account within the software application. COUNTY will control security at the Application level within all hosted environments.
- All printing activities. No print job will print at the Data Center and all physical printing requirements will be handled by the COUNTY. This includes the purchase and installation of printers at COUNTY'S sites for the Application being utilized as defined in the Scope of Services.
- Installing, operating and maintaining all workstation software (and COUNTY'S LAN, existing data communications configuration, hardware, or software required at the COUNTY'S site) except as otherwise stipulated in the Scope of Services. equivant network and network responsibility includes the data center hardware configuration (servers, routers) to the boundary of the COUNTY network. Internet bandwidth and uptime from the COUNTY'S entry point (physical location/s) is the responsibility of the COUNTY.
- Requesting and scheduling all software release upgrades with equivant technical staff. This must be performed a minimum of once per contract year in order to maintain compliance with equivant's End of Life Software Policy.
- Testing application upgrades and/or application fixes applied by equivant to Applications used by COUNTY. COUNTY will test all software release updates and fixes prior to their introduction to the COUNTY's Production environment within a mutually agreed upon time frame. Approval to alter the hosted test and production environments is required by the COUNTY.

The following pertains to all COUNTY systems hosted by equivant:

1. Confidentiality, Integrity, Availability (CIA)

- equivant shall protect the Confidentiality, Integrity, and Availability (CIA) of all COUNTY Data ensuring extra levels of security. All COUNTY information must remain private and permit redaction of protected information before publication. Audit trails cannot be altered.

2. Breach Notification

- equivant agrees that upon discovery of unauthorized access to COUNTY Data, equivant shall notify COUNTY both orally and in writing. In no event shall the notification be made more than forty-eight (48) hours after equivant knows or reasonably suspects unauthorized access has or may have occurred. In the event of a suspected unauthorized access, equivant agrees to reasonably coordinate with COUNTY to investigate the occurrence.

3. Data

- All COUNTY data will remain in the 48 contiguous states at all times.

PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and entered into as of June 1, 2022 (the "Effective Date") by and between **Northpointe, Inc. d/b/a equivant**, a Delaware Corporation, having its principal place of business at 1764 Forest Ridge Drive, Suite A, Traverse City, MI 49686 ("equivant") and **Brazos County Sheriff's Office**, having its principal place of business at 1835 Sandy Point Road, Bryan, Texas 77803 (Customer).

1. SERVICES.

This Agreement shall apply each time Customer engages equivant to provide services. All services provided will be described in an equivant quotation or a mutually agreed upon "**Statement of Work**" ("**SOW**") as applicable (hereinafter referred to as "**Services**").

2. TERMS

- 2.1 **Requests for Service, Quotes, and Orders.** Customer shall sign and return this agreement for the initial order for Services. All subsequent orders for Services must specify equivant's quotation (if any), and reference the Services requested and invoice address. All orders are subject to acceptance by equivant.
- 2.2 **Prices.** The prices charged for Services purchased under this Agreement will be equivant's then current charges for such services or as quoted by equivant. If the Services are being performed on a time and materials basis, any estimates provided by equivant are for planning purposes only.
- 2.3 **Additional Fees; Taxes.** Prices are exclusive of all country, provincial, state and local sales, use, value added, excise, privilege, franchise and similar taxes. Taxes imposed on equivant (other than taxes related to equivant's income) in connection with the Services purchased under this Agreement will be paid by Customer, unless tax exempt, and will appear as separate items on equivant's invoices.
- 2.4 **Invoicing and Payment.** Customer's payment terms will be net thirty (30) days from the date of invoice.
- 2.5 **Term.** This Agreement will begin on the effective date stated above and will continue until terminated in accordance with its terms. Each SOW will continue for the term stated therein, unless otherwise terminated pursuant to this Agreement.
- 2.6 **Termination.** Either party may terminate this Agreement by providing at least thirty (30) days prior written notice to the other. Termination of the Agreement will not terminate any outstanding SOWs and the terms of this Agreement will survive such termination to the extent that such terms are incorporated into any outstanding SOWs. Either party may terminate an individual SOW if the other party commits a material breach of such an agreement and the breach is not cured within thirty (30) days of receipt of written notice from the injured party. Termination of one or more SOW will not terminate this Agreement. Upon termination, all rights and obligations of the parties under this Agreement will automatically terminate except for rights of action accruing

prior to termination, payment obligations and any obligations that expressly or by implication are intended to survive termination.

3. PROPRIETARY RIGHTS

equivant will retain exclusive ownership in all deliverables created by equivant hereunder and will own all intellectual property rights, title and interest in any ideas, concepts, know how, documentation or techniques developed by equivant under this Agreement. equivant will also retain all intellectual property rights with respect to the tools and/or software that equivant uses to deliver the Services. Subject to payment in full for the applicable Services, equivant grants Customer a perpetual, non-exclusive, non-transferable, royalty-free right to use the deliverables solely for Customer's internal use.

4. EXPORT; REGULATORY REQUIREMENTS

Customer acknowledges that the Services sold under this Agreement, which may include technology and software, are subject to the customs and export control laws and regulations of the United States ("U.S.") and may also be subject to the customs and export laws and regulations of the country in which the Services are rendered and/or received. Customer agrees to abide by those laws and regulations. Customer further represents that any software provided by Customer and used as part of the Services contains no encryption or, to the extent that it contains encryption, such software is approved for export without a license. If Customer cannot make the preceding representation, Customer agrees to provide equivant with all of the information needed for equivant to obtain export licenses from the United States government and to provide equivant with such additional assistance as may be necessary to obtain such licenses. Notwithstanding the foregoing, Customer is solely responsible for obtaining any specific licenses relating to the export of software if a license is needed. equivant may also require export certifications from Customer for Customer provided software. equivant's acceptance of any order for Services is contingent upon the issuance of any applicable export license required by the United States Government; equivant is not liable for delays or failure to deliver Services or a product resulting from Customer's failure to obtain such license or to provide such certification.

5. CUSTOMER RESPONSIBILITIES

EQUIVANT WILL NOT BE RESPONSIBLE FOR LOSS OF OR DAMAGE TO DATA OR LOSS OF USE OF ANY COMPUTER OR NETWORK SYSTEMS. Customer acknowledges that equivant's performance and delivery of the Services are contingent upon: (i) Customer providing safe and hazard-free access to its personnel, facilities, equipment, hardware, software, network and information and (ii) Customer's timely decision-making, notification of relevant issues or information and granting of approvals and/or permission. Customer will promptly obtain and provide to equivant any required licenses, approvals or consents necessary for equivant's performance of the Services. Information disclosed by Customer pursuant to a separate Nondisclosure Agreement ("NDA") signed by both parties will be protected under the terms of the NDA. Customer acknowledges that any information or data disclosed or sent to equivant that is not protected under a separate NDA is not confidential or proprietary to Customer.

6. LIMITED WARRANTY & LIMITATION OF LIABILITY

6.1 Limited Warranty. EQUIVANT WARRANTS THAT SERVICES WILL BE PERFORMED IN A GOOD AND WORKMANLIKE MANNER. EXCEPT AS EXPRESSLY STATED IN THE PRECEDING SENTENCE, EQUIVANT MAKES NO EXPRESS OR IMPLIED WARRANTIES WITH RESPECT TO THE SERVICES, INCLUDING BUT NOT LIMITED TO, ANY WARRANTY RELATING TO THIRD PARTY PRODUCTS OR THIRD PARTY SERVICES; ANY WARRANTY WITH RESPECT TO THE PERFORMANCE OF ANY HARDWARE OR SOFTWARE USED IN CONDUCTING SERVICES; ANY WARRANTY CONCERNING THE RESULTS TO BE OBTAINED FROM THE SERVICES OR THE RESULTS OF ANY RECOMMENDATION EQUIVANT MAY MAKE; AND, ANY IMPLIED WARRANTIES CONCERNING THE PERFORMANCE, MERCHANTABILITY, SUITABILITY, NON-INFRINGEMENT OR FITNESS FOR A PARTICULAR PURPOSE OF ANY OF THE DELIVERABLES OR OF ANY SYSTEM THAT MAY RESULT FROM THE IMPLEMENTATION OF ANY RECOMMENDATION EQUIVANT MAY PROVIDE.

6.2 Limitation of Liability. NEITHER CUSTOMER, EQUIVANT NOR EQUIVANT'S SUBCONTRACTORS WILL BE LIABLE FOR ANY INCIDENTAL, INDIRECT, SPECIAL OR CONSEQUENTIAL DAMAGES ARISING OUT OF OR IN CONNECTION WITH THE SERVICES PROVIDED BY EQUIVANT EVEN IF A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. EQUIVANT SHALL NOT HAVE LIABILITY FOR (I) LOSS OF INCOME, PROFIT, OR SAVINGS, WHETHER DIRECT OR INDIRECT, (II) LOST OR CORRUPTED DATA OR SOFTWARE, OR (III) PRODUCTS NOT BEING AVAILABLE FOR USE. EXCEPT FOR CLAIMS THAT THE SERVICES (EXCLUDING THIRD PARTY PRODUCTS) CAUSED BODILY INJURY (INCLUDING DEATH) DUE TO EQUIVANT'S NEGLIGENCE OR WILLFUL MISCONDUCT, EQUIVANT'S TOTAL LIABILITY ARISING OUT OF, OR IN CONNECTION WITH, ANY SERVICES PURCHASED PURSUANT TO THIS AGREEMENT SHALL NOT EXCEED THE AMOUNTS PAID BY CUSTOMER FOR THE SPECIFIC SERVICE(S) GIVING RISE TO SUCH CLAIM DURING THE PRIOR TWELVE MONTH PERIOD.

7. INDEMNIFICATION

Customer accepts responsibility for, and agrees to indemnify and hold equivant harmless from, any and all liability, damages, claims or proceedings arising out of (i) the failure of Customer to obtain the appropriate license, intellectual property rights, or any other permissions, regulatory certifications or approvals required to support any SOW or equivant's performance of the Services; or (ii) any inaccurate representations regarding the existence of an export license.

8. MISCELLANEOUS ITEMS

8.1 Assignment; Subcontracting. Unless otherwise provided in the SOW, Customer may not assign this Agreement without the prior written consent of equivant. equivant has the right to hire subcontractors to perform the Services provided that equivant shall remain

responsible for the performance of Services under this Agreement, or to assign Services to its affiliates.

- 8.2 Entire Agreement; Severability.** This Agreement (with attachments) is the entire agreement between equivant and Customer with respect to its subject matter and supersedes all prior oral and written understandings, communications or agreements between equivant and Customer. No amendment to or modification of this Agreement, in whole or in part, will be valid or binding unless it is in writing and executed by authorized representatives of both parties. If any provision of this Agreement is void or unenforceable, the remainder of this Agreement will remain in full force and will not be terminated.
- 8.3 Independent Contractor.** The parties are independent contractors. Neither party will have any rights, power or authority to act or create an obligation, express or implied, on behalf of another party except as specified in this Agreement.
- 8.4 Force Majeure.** Neither party shall be liable hereunder by reason of any failure or delay in the performance of its obligations hereunder (except for the payment of money) on account of strikes, shortages, riots, insurrection, fires, flood, storm, explosions, earthquakes, acts of God, war, governmental action, labor conditions, material shortages or any other cause which is beyond the reasonable control of such party.
- 8.5 Dispute Resolution.** The parties will seek a fair and prompt negotiated resolution within ten (10) days of the initial notice of the dispute. If the dispute has not been resolved after such time, the parties will escalate the issue to more senior levels. Nothing herein shall prevent either party from seeking a preliminary or permanent injunction to preserve the status quo or prevent irreparable harm during the negotiation process or diminish the respective rights of the parties to pursue any and all remedies available in law and/or equity at any time.
- 8.6 Notices.** To give notice under this Agreement, the notice must be in writing and sent by postage prepaid first-class mail, receipted courier service, facsimile telecommunication or electronic mail to the address which appears below each party's signature below or to such other address as any party shall specify by notice in writing to the other party and will be effective upon receipt.
- 8.7 Section Headings.** The section headings contained in this Agreement are inserted for reference purposes only and shall not affect the meaning or interpretation of this Agreement.
- 8.8 Governing Law, Jurisdiction and Language.** The laws of the State of Texas will govern this Agreement.
- 8.9 Limitation Period.** Neither party may institute any action in any form arising out of this Agreement more than two (2) years after the cause of action has arisen, or in the case of nonpayment, more than two (2) years from the date of last payment.

8.10 Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all such counterparts shall together constitute one and the same instrument.

8.11 Additional Services and Expenses. If the Customer requests additional Services, these services will be on a chargeable basis to the Customer for actual time, plus travel expenses.

9. SERVICE AGREEMENT PRICING

PROFESSIONAL SERVICES - FIXED FEE			
Implementation Package * includes Travel Fees			\$78,531
Subtotal, Professional Services			\$78,531

equivant

CUSTOMER

Name: Greg Eash

Title: Chief Operating Officer

Signature: Gregory A. Eash

Date: May 11, 2022

Name: DWANE PETERS

Title: COUNTY JUDGE

Signature: [Handwritten Signature]

Date: MAY 24, 2022



Statement of Work

Brazos County Sheriff's Office

June 1, 2022





SECTION 1: Getting Started

equivant is pleased to partner with the Brazos County Sheriff's Office (Customer). This Statement of Work (SOW) identifies the tasks required to implement this project based on the software and services in the approved Price Proposal and equivalent's understanding of all requirements.

equivalent will utilize the total number of hours listed within this Statement of Work as needed for any of the estimated activities included herein. Identified hours in the *Work Breakdown Structure* may be moved between tasks as necessary to complete service delivery.

equivalent Responsibilities

Upon execution of the contract, an equivalent Project Manager will be assigned. The equivalent Operations Division will process the contract and prepare for project launch within two weeks of contract execution, dependent upon equivalent service team availability. The equivalent Project Manager will coordinate kick-off tasks and assign the equivalent project team. Circumstances may necessitate changes to the tasks and/or time estimates, at which time equivalent and the Customer will, in good faith, discuss these changes and any potential adjustments in tasks, time or costs per the approved change management process outlined herein.

Customer Responsibilities

The Customer will identify their internal stakeholders and include all management, end user and IT resources necessary to complete the software installation, configuration and training as outlined in this Statement of Work.

The Customer will also be responsible for contacting and/or securing any third party resources required to build/test/implement interfaces to systems beyond the boundary of the Northpointe Suite application; equivalent does not schedule or manage third party resources as part of this project scope. This includes all Customer technical personnel that may be assigned to interface development efforts, including the required JMS vendor efforts needed to complete this project. equivalent will work directly with the Customer's appointed Project Manager for resource coordination when necessary.

Upon contract execution, the Customer will prepare for project launch by coordinating all stakeholders, scheduling the project kick-off call with the equivalent Project Manager and reviewing the scope in detail.

The Customer will be responsible for contacting and/or securing all third party resources required to build/test/implement interfaces to systems beyond the boundary of the Northpointe Suite software application; equivalent does not schedule or manage third party resources as part of this project scope.



SECTION 2: Work Breakdown Structure

WBS 1.0 Professional Services - Project Management

equivant will provide project management services and oversight to execute a project schedule for the project's requirements, including the management of applicable resources. These services will be delivered incrementally over the life of the project.

equivant will provide the following project management services:

- Host a kickoff conference call between the equivalent team and the Customer to review the Services within the Statement of Work and discuss the project timeline.
- Coordination of internal and external project resources and activities to ensure milestones are achieved as planned within the project schedule.
- Coordinate project tasks to minimize implementation time and costs, while taking into consideration resource and time constraints.
- Serve as the main point of contact for the Customer's Project Manager.
- Provide project status updates.

equivant requires that the Customer appoint a Project Manager and identify all required resources that will be assigned on the Customer's Project Team, *including the JMS vendor contact*. The Customer's Project Manager will be responsible for the Customer's personnel resources and deliverables within the project. This team must have the authority to make decisions regarding the scope and details of the project for design and implementation purposes.

Change Management Process

Any change or modification to this SOW and to the functionality or response of the software application will result in a Change Control and will be managed through the Change Management Process. The scope of a project is defined by this Statement of Work. Requests to change the scope of the project by adding or editing requirements will be represented within a specific *Change Control Request* form, regardless of the size or impact of the requested change. Although either party may request a change, documenting the change will be overseen by the equivalent project lead. Joint approval of the *Change Control Request* form is required before work on the change can be scheduled and initiated.

Changes to this contract or scope of work may only be approved on behalf of Brazos County, by the Brazos County Commissioners' Court.

Deliverables for Project Management Services

- Up to 92 hours of Project Management services



WBS 2.0 Professional Services - Software Installation

For hosted solutions, equivalent will install the software agreed to within the Software License and Maintenance Agreement. The Customer will ensure that all client machines meet the *Minimum Client Requirements* needed to access and work in the hosted web application. equivalent requires that the Customer configure their network to allow all necessary client machines to communicate with the equivalent Hosted web application over standard internet protocols (HTTP and HTTPS).

equivalent will perform the software installation on the equivalent hosted **UAT** and **Production** servers accordingly:

- The *UAT* application will be installed first, upon acceptance of this Statement of Work. Building and utilizing a UAT server is a project requirement. This test environment will be used by the project teams for *all* service delivery tasks outlined within this Statement of Work.
 - When involved, any third-party vendor must provide access to their own UAT environment as required for testing purposes related to data exchanges of any kind. equivalent will ensure that third party vendors working for the Customer can access the equivalent UAT server as needed for system testing and full interface testing as defined within this Statement of Work.
 - equivalent is not responsible for the setup or configuration of any third-party vendors' systems or network access.
- equivalent will duplicate the UAT environment, which will include the Customer's final software configuration setup, in order to create the *Production* application/database in a production environment. This will be accomplished prior to *Go Live* approval from the Customer.

The Customer will provide the required operating software - including licenses, media, and documentation - for all client machines. equivalent will not be responsible for Customer network infrastructure or client machine management.

Minimum Client Requirements: Windows 7; Internet Explorer 11 or Chrome; Adobe Reader 9.

Client Hardware Suggestions: System hardware should meet or exceed Microsoft minimums for the operating system installed; Graphics card and monitor that will support 1024 by 768 pixels screen resolution.

equivalent Hosted System Testing

Within each of the hosted environments, equivalent will conduct a test to validate that the software is installed and will verify:

- The application is accessible via approved browser connection
- The ADMIN user can login successfully
- The creation of: (1) a scale set; and (2) a case plan
- The ability to create and print: (1) an assessment and (2) an Alternative Screening
- The ability to access the Ad Hoc Report Generator module.

Deliverable for Software Installation

- Up to 12 hours for Software Installation:
 - Delivery and Installation of contracted Software Subscription in the UAT environment.



Manual Data Import

equivant will provide assistance for one custom manual import to the Customer's production database in order to populate criminal and misconduct codes used by the Customer. This import will be performed using only Customer provided data (via equivalent approved format: flat files or Excel files) and will be limited to one import total.

Additional import needs will be estimated for a Change Control, and all budget proposals will be submitted to the Customer for review/approval.

Deliverables for Software Installation and Testing

- Up to 12 hours for Software Installation and Testing:
 - 1 manual database import of criminal and misconduct codes (data file to be supplied by Customer)
 - Delivery and Installation of Software License in UAT environment.

WBS 3.0 Professional Services – Analysis

Workflow analysis is included in the scope of this project. This activity focuses on the Customer's business processes and the existing design of daily operations. equivalent will review process design and the impact on the *Northpointe Suite* setup and implementation. In addition, equivalent will review existing secondary screening tools within the software, and how they can be incorporated into daily work flow.

equivalent will meet with the Customer to discuss and define the Customer's internal work processes. The Customer will be required to define organization structure, staff and security rules and detail policy related to decision making. This workflow analysis session will inform the software configuration efforts, and allow the team to identify and find solutions to specific problem areas noted by the Customer.

Deliverables for Analysis Services

- Up to 32 hours analysis:
 - 16 of Core (Assessments) process analysis: to be delivered on two consecutive days onsite
 - 16 hours of Classification process analysis: to be delivered in a one-day session onsite

WBS 4.0 Professional Services - Software Configuration

The Northpointe Suite comes with many of the configurable fields pre-populated with common criminal justice default values. The configuration support work included in this Statement of Work provides the Customer with an overview of the configuration options and assists with the key decisions required for Go Live. This includes data elements needed for the set-up of the system such as Customer ID/Location and User Security Groups. Application and security settings are the foundation for the implementation.

Software configuration is primarily the Customer's responsibility.

System administrators will be the audience for this software configuration support, as it addresses system setup, configuration and system management. In addition, Customer personnel that will be responsible for the ongoing maintenance of the system should be included in all configuration planning.

Deliverables for Software Configuration

- Up to 56 hours of software configuration:
 - 28 hours of Supervision (Assessments) software configuration -



- 16 hours delivered onsite on two consecutive days
- Remaining 12 hours to be delivered remotely. Sessions scheduled by Project Manager.
- 28 hours of Classification software configuration -
 - 16 hours delivered onsite on two consecutive days
 - Remaining 12 hours to be delivered remotely. Sessions scheduled by Project Manager.

WBS 5.0 Professional Services - Training

This project will include deliverables that focus on user training for the following software modules:

- Classification
- Supervision

The Software Navigation and *Ad Hoc Report training* provides hands on software navigation and use training. Each training participant must have access to a computer with internet access in order to access the Customer's UAT site for hands on training exercises.

Software training services will not be provided by equivalent until the Customer's consulting and software configuration activities are complete per this Statement of Work.

The equivalent training will:

- Provide standard electronic training materials to the Customer for distribution as needed for participants.
- Provide trainees with the basic navigation skills in the Northpointe Suite Classification module.
- Provide trainees with the ability to complete the automated Classification and Reclassification process.
- Guide interpretation of the classification and assessment outcomes.
- Guide users in navigating the Ad Hoc Report Generator module:
 - Includes building a new report
 - Includes review of the "My Saved Reports" versus software standard reports.

equivalent training materials assume all users are familiar with a Windows environment – the equivalent training will not include any Windows or remedial computer training.

Deliverables for Training

- Up to 48 hours of Training:
 - Up to 16 hours of training preparation (remote delivery):
 - Up to 16 hours of Classification Software Navigation Training (delivered on two consecutive days; onsite)
 - Up to 8 hours of Basic Risk & Needs Software Training (delivered in one session, onsite)
 - Up to 8 hours of System Administrator training (delivered onsite with another scheduled training)

WBS 6.0 Professional Services – Software Development and Quality Assurance

equivalent will develop a new broker service to receive a one-way data push from the Agency's JMS vendor, Tyler. Northpointe will receive a flat file in DES Broker service. This flat file will contain the following columns related to an inmate:



BOOKING_NO
ARREST_AGENCY
LAST_NAME
FIRST_NAME
MIDDLE_NAME
ID_NO
RACE
SEX
DATE_OF_BIRTH
ARREST_DATE
BOOK_DATE
BOOK_TIME
CHARGE
MISD_FEL
CHARGE_DESC

No data will be sent from the Northpointe Suite system to the Tyler jail management system.

If additional columns are required by the Agency to capture additional data elements, equivalent may issue a *Change Control Request* form outlining the additional time and cost associated with the requested change. equivalent reserves the right to accept or deny any requested change/s to the existing Northpointe Suite data exchanges.

The equivalent Project Manager will schedule a Team Review meeting with the Agency/ JMS vendor to review the final specification, and define the data exchange frequency.

- All outstanding questions or issues will be submitted by the Agency to the equivalent Project Manager in writing for review.
- If issues require changes to the broker service, equivalent will review the requested scope change. No changes will be made to the broker without an approved *Change Control Request* allocating additional time and budget for the work.

DEVELOP

equivalent will develop and test code within its system to receive one flat file from Tyler. Upon receipt of this file, the Northpointe Suite system will parse the data, and create a unique Person record within the system.

The JMS vendor will commence development of the flat file as required for the Jail Management System to create and send the flat file. Development will be done based on the approved data element list from above.

The Agency will work to define and build the test datasets that are required in order to fully initiate system testing once development is complete.

Deliverables for Software Development and Quality Assurance

- Up to 82 hours of software development and QA:
 - equivalent to facilitate one planning meeting with Agency and JMS vendor to finalize broker development
 - equivalent to finalize Broker Specification document
 - equivalent to develop the broker to receive flat file from JMS vendor
 - equivalent to perform a maximum of three tests of data file from JMS vendor:



1. data field parsing is correct in the Northpointe Suite
 2. Person record successfully created in the Northpointe Suite upon receipt of flat file
 3. Error handling logs are activated.
- Customer will validate results of successful inputs and outputs based on the approved API Technical documentation.

WBS 7.0 Professional Services – User Acceptance Testing

The Northpointe Suite application is a COTS solution (commercial off the shelf). In order to ensure that the installed application meets the functional scope as defined by equivalent in its software documentation, the Customer will perform user acceptance testing.

equivalent assumes that the Customer will schedule and complete this testing within two (2) consecutive business days. equivalent will provide one (1) staff to support the UAT during this period.

equivalent will assist the Customer during the UAT period by answering questions regarding functionality or operation, and by investigating reported software application issues and by remediating any validated software defects. The Customer will be responsible for managing and conducting the UAT, including the coordination of any third parties other than equivalent if needed.

The Customer will develop a user acceptance test plan that will delineate the use cases to be tested, the data to be used in testing each use case, the expected outcome of each test and the pass/fail criterion for each test.

The means by which the test cases will be tracked and the outcomes reported will be in a mutually agreeable format.

The fully completed user acceptance test plan must be provided to equivalent prior to the start of user acceptance testing. equivalent will review the test plan and provide feedback to the Customer regarding the scope and sufficiency of the test plan.

During the UAT period, daily stand-up calls will be scheduled at a mutually agreeable time each business day to review the progress of the testing and the status of any open items.

Once The Customer has successfully completed the User Acceptance Test the Software may be deployed to the production environment for production use.

Deliverables for UAT

- Up to 24 hours of user acceptance testing support (remote)
 - Attendance at Daily Stand-up Call

WBS 8.0 Professional Services – Go Live Support

As part of planning and preparing for go-live, equivalent will conduct a planning meeting with the Customer to assess readiness, and discuss go-live and any cut-over activities. The Customer will also receive Customer Care support information and all Customer information will be set up in the equivalent online Support Portal prior to Go Live.

When the Customer commences live operations, equivalent will schedule one (1) staff to provide remote “go live” assistance for the first three business days of production use of the Software.

Deliverables for Go Live Support



- Up to 16 hours of go live support (remote)

Travel Expenses

All equivalent travel expenses are included in the Fixed Fee project pricing. Travel charges include all related charges for airfare, lodging and transportation, meals and automobile expenses related to onsite Customer trips. If last minute travel change requests are made by the Customer, the Customer will be responsible for reimbursing equivalent for any related change fees or related expenses.

6 onsite trips are included in the scope of this project:

Trip Summary	
Classification Analysis (2 days)	Trip 1
Supervision Analysis (2 days)	Trip 2
Classification Configuration, Navigation Training (4 days)	Trip 3
Supervision Configuration, UAT (3 days)	Trip 4
Supervision Navigation Training (1 day)	Trip 5
Classification Configuration, UAT (2 days)	Trip 6

All on-site trips must be scheduled at least three weeks in advance

SECTION 3: Project Pricing

Pricing Summary

The following table summarizes the Professional Services pricing for this engagement:

PROFESSIONAL SERVICES - FIXED FEE				
Implementation Package <i>* includes Travel Fees</i>				\$78,531
Subtotal, Professional Services				\$78,531

1. All pricing excludes applicable taxes, which are the responsibility of the Customer, unless tax exempt.
2. If project is cancelled prior to completion, all effort and travel-related costs expenses through the date of cancellation will be due and payable.

Payment Milestones

This project is a **fixed fee engagement**. All invoices for services delivered will be issued based upon pre-defined milestones outlined in this section.



Upon milestone completion, equivalent will issue an invoice in the amount assigned for the completed milestone. Invoices will be sent to the Customer per equivalent's monthly billing cycle. Note that one to many milestones may be billed in one billing cycle.

This project will use the following milestone payment schedule:

ID	Milestone Description	Payment Due
1.0	Project Kick-Off Complete	\$12,000
2.0	Software Install Complete - UAT	\$10,643
3.0	Onsite Classification Analysis Completed	\$7,808
4.0	Onsite Supervision Analysis Completed	\$5,308
5.0	Software Configuration Completed	\$9,828
6.0	Software Navigation Training Completed	\$9,212
7.0	System Administrator Training Completed	\$6,712
8.0	UAT Launched	\$14,212
9.0	Go Live Complete	\$2,808
Grand Total		78,531

SECTION 4: Assumptions

General Assumptions

1. These services are priced on a fixed fee basis. Travel expenses are included as outlined herein.
2. equivalent's scope of work does not include installation and/or configuration of any computer hardware or peripheral equipment housed within the Customer's environment. The end user will be responsible for installing and configuring computer hardware and peripheral equipment and following all system requirement specifications.
3. Customer will purchase all hardware and software required for implementation based upon equivalent's 'Minimum Client Requirements', including any and all hardware and software needed for client machines and hosting environment.
4. Customer will have all of the necessary and appropriate personnel at the project meetings for the purpose of defining and approving the requirements of the project.
5. Customer is responsible for TCP/IP connectivity from all client workstations to the necessary servers.
6. Customer will appoint a single point of contact for the duration of the project. This person should have project management responsibilities and decision-making authority for the Customer. This person will be the primary point of contact for equivalent's Project Manager.
7. Customer will make appropriate technical resources available to equivalent, including but not limited to Customer administrators, supervisors, IT administrators/engineers and end users as needed.
8. equivalent will provide on-site training to Customer in a classroom environment suitable for training. Customer will be responsible for providing and preparing the training facility to include a computer terminal with internet access for every participant and the presenter, a projector and screen, flip charts and a white board.
9. The training noted in the Scope of Work does NOT certify participants as trainers unless explicitly noted in this SOW. equivalent is the only entity that can certify trainers to train others.
10. For professional services or customizations not expressly included within this Statement of Work, equivalent will issue a Change Control including work/budget estimates to accommodate the additional requirements.



11. This Statement of Work does not include any costs associated with 3rd party vendors or software that may require development to complete the implementation of the work described herein.
12. Customer is responsible for all manual data entry and/or data scrubbing related to production data sets.
13. This Statement of Work is valid for 120 days.

Project Management and Risk Factor Assumptions

14. The Customer project manager will be responsible for obtaining all required approvals and/or signoffs by Customer related to project deliverables and project progression in a timeframe that is in alignment with the Project Schedule. Delays to this process, as well as any Customer tasks not completed within the Project Schedule timeframe, may be subject to the Change Order Management process. Delays will adversely impact targeted deadlines, and may include increased project fees required to maintain baseline Project Schedule activities.
15. Any scheduled equivalent resource that is unable to proceed with assigned tasks due to an Customer initiated delay (i.e. Lack of approvals, failure to engage Jail Management System vendor, interface development delays, etc.) will be reassigned to other work within the equivalent queue. If equivalent resources are reassigned to other projects, the Customer project will be placed *on hold* until additional resources become available.
16. Customer is fully responsible for all data exchange efforts not described within this Statement of Work.
17. If Customer approvals are delayed for more than 10 business days for no defined reason, equivalent will consider the project *on hold* and will invoice for services rendered to that time.

Infrastructure Assumptions

18. Access to all working environments must be made available to the project team throughout the project, including technical UAT and production environments.
19. Acquisition, installation, testing, support, and tuning of any additional required application software, hardware, DBMS, other software, peripherals and communications infrastructure will be the responsibility of Customer.
20. Customer will be responsible for deploying access to the system and for providing all supporting software, hardware, and connectivity to the servers.



Renewal Notice

Dayana Borges
Brazos County Sheriff's Office
1835 Sandy Point Road
Bryan TX 77807

Date: March 1, 2025
Client ID: BRAZOSSOTX

Software Renewal

Support Period: June 1, 2025 through May 31, 2026

<u>Software</u>	<u>Annual Amount</u>
Northpointe Classification Management 6 bundles	\$11,146.00
Northpointe Suite Supervision 2 bundles	\$6,010.00
Northpointe Classification API	\$2,732.00
Hosting	\$6,556.00

Includes updates & enhancements, unlimited email & phone support for the 1 year commitment

equivant will issue an invoice within 60 days

Subtotal Maintenance \$26,444.00

This annual renewal is pursuant to the agreement between the parties.
Notice of termination is required if either party does not wish to renew.
Northpointe software is proprietary property of Northpointe, Inc. d/b/a equivant and protected by law.
Another party cannot alter, modify, change, manipulate or provide maintenance for this product without infringing upon equivant's ownership rights.
equivant is the sole source for software maintenance and services for its products.

If you have questions regarding this renewal notice, please contact Joli Shumpert at 803-730-9619 or joli.shumpert@equivant.com.

Accepted by: _____
Name: Duane Peters Title: County Judge
Signature: [Handwritten Signature] Date: 4/1/25



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Purchasing

NUMBER:

DATE OF COURT MEETING: 4/1/2025

ITEM: Approval of Amendment #1 to Contract #25-113R for the Psychological Evaluations of Applicants for the Brazos County Sheriff's Office with Dr. Roy Luepnitz Ph.D. The increase in fees is the result of additional requirements imposed by the Texas Commission on Law Enforcement.

TO: Commissioners Court

FROM: Beth Martinez

DATE: 03/27/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

NOTES/EXCEPTIONS: The contract is renewing for an additional year with a price increase from \$300 to \$400 per evaluation. The increase is to comply with updated government requirements which include longer and more intensive psychological evaluations. The contract is past the renewal date and requires immediate approval. The Sheriff's Office uses this contract for on boarding new employees as part of their hiring process. The contract services are included in the departments annual operating budget.

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
Fully Executed Contract - Dr Roy R Luepnitz.pdf	Original Contract	Backup Material
Partially Executed Renewal Amendment Psychological Evaluations.pdf	Amendment/Renewal	Backup Material
Dr Luepnitz Correspondence.pdf	Dr Luepnitz Correspondence	Backup Material
Department Correspondence.pdf	Sheriff's Office Correspondence	Backup Material

**PROFESSIONAL SERVICES CONTRACT # 22-116 - PSYCHOLOGICAL
EVALUATIONS OF APPLICANTS**

AGREEMENT BETWEEN BRAZOS COUNTY AND DR. ROY R. LUEPNITZ, Ph.D.

THIS AGREEMENT is between the Brazos COUNTY, Texas, ("the COUNTY") and Dr. Roy Luepnitz (the "vendor"), whereby the VENDOR agrees to provide the COUNTY with certain professional services as described herein and the COUNTY agrees to pay the VENDOR for those services. The term of this contract shall be for a two (2) year period starting March 26, 2022 through March 25, 2024 with the option to renew three (3) additional one (1) year periods.

Between the **COUNTY:** BRAZOS COUNTY, TEXAS
c/o Brazos County Commissioners' Court
Attention: Purchasing
200 South Texas Ave., Ste. 352
Bryan, Texas 77803

and the **VENDOR:** Roy R. Luepnitz, Ph.D.
4444 Carter Creek Parkway, Suite 202
Bryan, TX 77802

for the following **SERVICES:** Evaluate potential candidates for employment, and promotions.

The COUNTY and VENDOR agree as set forth below.

ARTICLE I
VENDOR'S RESPONSIBILITY

- 1.1 VENDOR'S SERVICE
- 1.2 The VENDOR shall furnish psychological evaluations, in accordance with regulations set forth in the Texas Commission on Law Enforcement (TCOLE), for peace officer, jailer and communications officer applications and other employees as referred by COUNTY. The VENDOR will maintain the appropriate current licenses and/or certifications required by Federal and State and local jurisdictions, to complete the work provided by the Agreement.
- 1.3 Each evaluation will include (1) a thorough clinical interview (2) an appropriate global measure of personality/psychosocial functioning, and (3) additional specific measure(s) of behavioral style or cognitive functioning as indicated by other evaluation measures or referral questions posed by COUNTY.
- 1.4 VENDOR shall schedule evaluations within 10 working days after receiving written or verbal phone request from COUNTY to conduct such evaluations.
- 1.5 VENDOR agrees to provide verbal feedback to COUNTY and make available, for mailing or personal pick-up, the TCOLE L-3 (LICENSEE PSYCHOLOGICAL AND

EMOTIONAL HEALTH DECLARATION) form within 3 working days of completion of testing.

- 1.6 VENDOR shall make available the psychological evaluation report generated on persons served under the Agreement for mailing to, or personal pick-up by, COUNTY within 14 working days after the scheduled evaluation.
- 1.7 VENDOR agrees to discuss via phone or email with COUNTY situations that alter these scheduling-testing report expectations as soon as either party becomes aware of the need to change expectation for a given referral.
- 1.8 VENDOR agrees that payment will be based on the timely submission of evaluation reports as stated above.
- 1.9 VENDOR shall provide COUNTY with an invoice by the 10th of each month for services rendered during the previous month.
- 1.10 VENDOR shall accept, as full compensation, the sum of \$250.00 per psychological evaluation.
- 1.11 Upon request by the COUNTY, VENDOR shall accept, as full compensation, the sum of \$250.00 per psychological re-evaluation. VENDOR understands and agrees that the COUNTY will not be liable for the payment of any re-evaluation fee. VENDOR further understands that the applicant is liable for the re-evaluation fee.
- 1.12 Upon request by the COUNTY, VENDOR shall provide a copy of the current professional credentials of all individuals involved with the evaluation. VENDOR shall also provide a current certificate of insurance, reflecting the contractually required insurance coverage.
- 1.13 VENDOR ACKNOWLEDGES THAT ALL INFORMATION AND RECORDS RELATED TO THIS AGREEMENT ARE CONFIDENTIAL. VENDOR SHOULD RELEASE INFORMATION AND RECORDS ONLY TO THE COUNTY. VENDOR ACKNOWLEDGES THAT NO INFORMATION OR RECORDS MAY BE RELEASED TO APPLICANTS.

ARTICLE II COUNTY'S RESPONSIBILITY

- 2.1 COUNTY shall assign a liaison per department requiring services to VENDOR for purposes of communication.
- 2.2 COUNTY shall provide VENDOR a written request for evaluation.
- 2.3 COUNTY shall provide VENDOR with a completed Release of Information signed by each person being evaluated prior to the scheduled evaluation.
- 2.4 COUNTY agrees to discuss via phone or email with VENDOR situations that alter the scheduling-testing-report timeline expectations, as stated in the VENDOR RESPONSIBILITIES section above, as soon as either party becomes aware of the need to

change expectations for a given referral.

- 2.5 COUNTY shall pay, as full compensation, the sum \$250.00 per psychological evaluation. COUNTY shall provide payment upon timely submission of evaluation reports as agreed to above.
- 2.6 COUNTY shall pay as full compensation, the sum of \$250.00 per psychological re-evaluation. COUNTY shall provide payment upon timely submission of evaluation reports as agreed to above.
- 2.7 COUNTY shall pay VENDOR for services in full within 30 days after satisfactory receipt of services, evaluations and reports unless otherwise specified or mutually agreed upon before orders are placed. COUNTY will not be liable for payment of invoices received six (6) months after order completion. Invoices must be submitted by VENDOR to the COUNTY department requesting service, to that department's accounts payable contact.
- 2.8 Other Direct Costs: The COUNTY will only pay the amount per completed evaluation or re-evaluation as specified in previous section. The number of evaluations will vary over the months in which this contract is in effect. The cost of each evaluation or re-evaluation includes other direct costs which could be used by vendor for supplies: photo-reproductions, books, journals, recordings, software, equipment, professional dues, travel expenses, and other directly related costs. This Agreement is a fixed-cost contract.

ARTICLE III

TERMINATION, SUSPENSION OR ABANDONMENT

- 3.1 This Agreement may be terminated by either party upon not less than thirty (30) days written notice should the other party fail to substantially perform in accordance with the terms of this Agreement through no fault of the party initiating the termination. In the event that a notice of termination is provided by either party, any COUNTY candidates scheduled for evaluations, prior to the termination date will be allowed to complete their evaluation, provided that the cancellation was requested by VENDOR. In the event this agreement is canceled, VENDOR will be paid only for the evaluation completed, provided the required evaluation reports are presented to COUNTY within three weeks of the cancellation of this Agreement.
- 3.2 VENDOR acknowledges that COUNTY is the client and all privity of contract exists between VENDOR and COUNTY, and no third parties.

ARTICLE IV

MISCELLANEOUS PROVISIONS

- 4.1 Governing Law: The terms and conditions of this Agreement and performance hereunder shall be construed in accordance with the laws of the State of Texas. Venue shall be in a court of competent jurisdiction in Brazos County, Texas.
- 4.2 Neither the COUNTY nor the VENDOR shall assign this Agreement without the express written consent of the other party.

- 4.3 This Agreement represents the entire integrated agreement between the COUNTY and the VENDOR and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the COUNTY and the VENDOR.
- 4.4 Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the COUNTY or the VENDOR.
- 4.5 COMPLIANCE AND STANDARDS. The VENDOR agrees to perform the work hereunder in accordance with generally accepted professional standards applicable thereto and shall use that degree of care and skill commensurate with the profession to comply with all applicable state, federal and local laws, ordinances, rules and regulations relating to the work to be performed hereunder and the VENDOR'S performance.
- 4.6 INDEMNIFICATION: VENDOR shall save and hold harmless the COUNTY from and against any and all claims and liability due to activities of the VENDOR, its agents or employees, performed under this Agreement and which result from any negligent act, error, or omission of the VENDOR, or of any person employed by the VENDOR. The VENDOR shall also save harmless the COUNTY from and against any and all expenses, including attorney's fees which might be incurred by the COUNTY in litigation, or otherwise, resisting said claims or liabilities which might be imposed on the COUNTY as the result of such activities by the VENDOR, its agents or employees.
- 4.7 Nothing in this Agreement shall be construed as a waiver of the COUNTY'S Governmental Immunity.
- 4.8 SEVERABILITY: In the event that any provisions or portion of this Agreement is held to be unenforceable or invalid, the validity and enforceability of the remaining provisions or portions shall not be affected.

ARTICLE V
OTHER CONDITIONS OR SERVICES

- 5.1 INSURANCE: The VENDOR shall instruct his insurance agent or carrier to furnish to the County a Certificate of Insurance attesting to the issuance of the following parts of this section. The Certificate of Insurance must be approved by Risk Management before any services are rendered.

The Bidder shall furnish and keep in full force the following insurance during the term of this Contract:

- a. Professional Liability Insurance: VENDOR shall obtain and maintain at all times during the performance of the work under this Agreement professional liability insurance. Limits of liability shall be \$1,000,000.00 per claim, \$2,000,000.00 aggregate.

Failure to maintain the required insurance shall be deemed to be a material breach of this Agreement.

AUTHORITY TO CONTRACT:

The undersigned officers and/or agents of the parties hereto are the properly authorized officials and have the necessary authority to execute this Agreement on behalf of the parties hereto, and each party hereby certifies to the other that any necessary resolution extending said authority have been duly passed and are now in force and effect.

BRAZOS COUNTY, TEXAS




Duane Peters, County Judge

VENDOR



by: Dr. Roy R. Luepnitz, Ph.D.

Acting by and through the authority of
the Brazos County Commissioners Court

Attest:


County Clerk

Approved as to Form:


Assistant County Attorney

AMENDMENT #1 TO 25-113R PSYCHOLOGICAL EVALUATIONS OF APPLICANTS FOR BRAZOS COUNTY

THIS AMENDMENT TO 25-113R also known as 22-116 Psychological Evaluations Of Applicants for Brazos County ("Amendment") is entered into and effective this 26th day of March, 2025 ("Effective Date") through March 25, 2025 ("Expiration Date") by and between **Brazos County** ("Customer"), and Dr. Roy Luepnitz Ph.D. ("Provider") each of which may alternatively be referred to herein as a "Party" and collectively as the "Parties". All capitalized terms in this Amendment shall have the same meaning as in the Agreement (as defined below) unless otherwise stated herein.

RECITALS

WHEREAS, the Parties entered into that certain original contract # 22-116 ("Agreement") for purposes of Dr. Roy Luepnitz Ph.D. to provide of the service for Psychological Evaluations Of Applicants; and

WHEREAS, the Parties desire to amend the pricing as set forth in original contract # 22-116.


AGREEMENT

NOW THEREFORE, in consideration of the above premises, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto agree to amend the Agreement as follows:

1. Increase pricing from \$300 to \$400 per psychological evaluation and re-evaluation of applicants.
2. Exercising the option to renew an additional one (1) year period starting March 26, 2025 through March 25, 2026.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be signed by their authorized representatives as of the Effective Date. This Amendment may be executed in counterparts, all of which taken together shall constitute one instrument. Electronic or facsimile signatures are acceptable forms of execution of this Amendment and shall be binding on all Parties hereto.

BRAZOS COUNTY



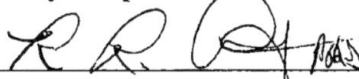
Signature
Duane Peters

Name
County Judge

Title
4/1/25

Date

Dr. Roy Luepnitz Ph.D.



Signature
Roy L. Luepnitz, Ph.D.

Name
Owner

Title
03/26/2025

Date

Roy R. Luepnitz, Ph.D.

PSYCHOLOGIST

March 13, 2025

It is my desire to renew my contract with Brazos County with one change:

The price of each Psychological Evaluation would increase to \$400.00 from the current \$300.00

The reasoning for the price increase: TCOLE changed the requirements, starting 09/01/2024, for the L-3 psychological evaluations. The new L-3 form is longer and more time intensive; they now require two psychological tests instead of one (increases cost of test and time to score, analyze, and integrate results into the final report, they require a review of each applicant's Personal History Statement, a Clinical/Diagnostic Interview, and Feedback to the examinee on their performance on the psychological evaluation).



Roy R. Luepnitz, Ph.D.
Psychologist Tx Lic#23467

Beth Martinez

From: Jenifer Brandhuber
Sent: Thursday, March 13, 2025 9:19 AM
To: Beth Martinez
Subject: Dr. Luepnitz/TCOLE rule

Beth,

Below is the rule from Texas Administrative Code for psychological evaluations. Dr. Luepnitz is very well versed when it comes to TCOLE rules and the expectations and needs of law enforcement because his primary focus is with law enforcement. I know that TEEX uses Dr. Luepnitz for their academy cadets and I believe either Bryan PD and/or College Station PD use him as well for their new hires. TCOLE requires that he review job descriptions, PHS's, and background investigations prior to the psychological evaluation. If you need anything else or have any questions, please let me know.

Texas Administrative Code, Chapter 217

(12) examined by a psychologist, selected by the appointing, employing agency, or the academy, who is licensed by the Texas State Board of Examiners of Psychologists. This examination may also be conducted by a psychiatrist licensed by the Texas Medical Board. The psychologist or psychiatrist must be familiar with the duties appropriate to the type of license sought. The individual must be declared by that professional, on a form prescribed by the commission, to be in satisfactory psychological and emotional health to serve as the type of officer for which the license is sought. The examination must be conducted pursuant to professionally recognized standards and methods. The examination process must consist of a review of a job description for the position sought; review of any personal history statements; review of any background documents; at least two instruments, one which measures personality traits and one which measures psychopathology; and a face to face interview conducted after the instruments have been scored. The appointee must be declared by that professional, on a form prescribed by the commission, within 180 days before the date of the appointment by the agency.

Respectfully,

Jenifer Brandhuber

Administrative Support Manager
Brazos County Sheriff's Office
1700 State Highway 21 W.
Bryan, TX 77803
979-361-4976 (Office)
979-361-4999 (Fax)
jbrandhuber@brazoscountytexas.gov



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**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Road and Bridge NUMBER: CC2025 Winding Creek Estates Ph
4 Road Maintenance Acceptance

DATE OF COURT MEETING: 4/1/2025

ITEM: Approval of acceptance of the Winding Creek Estates Phase 4 subdivision roads and roadway drainage structures into the Brazos County road maintenance system; structures are in compliance with the Brazos County Subdivision Regulations. Site is located in Precinct 1.

TO: Commissioners Court

FROM: Karen Tyler

DATE: 03/25/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

1. **Department requesting Agenda Item: Road and Bridge**
2. **Department impacted by Agenda Item: Road and Bridge**
3. **Brief explanation of Agenda Item and whether, or not it is in the current year's budget: Additional roads have been inspected and approved by Road and Bridge personnel for roadway maintenance acceptance and will be added to the current county road maintenance system; a value will be assessed to the new road mileage added to the county infrastructure inventory; it is not anticipated there will be any roadway maintenance expenses this budget year.**
4. **Consequences for failing to approve Agenda Item:**
5. **Deadline for Item Approval: 4/1/2025**
6. **Site of work being performed, if applicable:**

NOTES/EXCEPTIONS:

- Brazos County will not assume maintenance responsibility behind the curb; or for streetlights; or for esplanades or median strips, etc.
- Brazos County will not assume maintenance responsibility for drainage ways or easements other than those that directly drain the roadway.
- Private drainage ways, access easements or other easements will be maintained by the individual property owners or the Homeowners Association (HOA).
- Brazos County will maintain the roadway, shoulders as needed and drainage facilities which directly drain the roadway.
- The property owners/HOA will be responsible for mowing and landscape maintenance of all rights of ways and easements.

ATTACHMENTS:

File Name

Description

Type

No Attachments Available



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Road and Bridge NUMBER: CC2025 Winding Creek Estates Ph
4 Road Maintenance Acceptance

DATE OF COURT MEETING: 4/1/2025

ITEM: Approval of acceptance of the Winding Creek Estates Phase 4 subdivision roads and roadway drainage structures into the Brazos County road maintenance system; structures are in compliance with the Brazos County Subdivision Regulations. Site is located in Precinct 1.

TO: Commissioners Court

FROM: Karen Tyler

DATE: 03/25/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

- NOTES/EXCEPTIONS:
1. Department requesting Agenda Item: Road and Bridge
 2. Department impacted by Agenda Item: Road and Bridge
 3. Brief explanation of Agenda Item and whether, or not it is in the current year's budget: Additional roads have been inspected and approved by Road and Bridge personnel for roadway maintenance acceptance and will be added to the current county road maintenance system; a value will be assessed to the new road mileage added to the county infrastructure inventory; it is not anticipated there will be any roadway maintenance expenses this budget year.
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 - Private drainage ways, access easements or other easements will be maintained by the individual property owners or the Homeowners Association (HOA).
 - Brazos County will maintain the roadway, shoulders as needed and drainage facilities which directly drain the roadway.
 - The property owners/HOA will be responsible for mowing and landscape maintenance of all rights of ways and easements.

ATTACHMENTS:

File Name

No Attachments Available

Description

Type

APPROVED

Duane Peters
County Judge

Date



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Road and Bridge NUMBER: CC2025

DATE OF COURT MEETING: 4/1/2025

ITEM: Approval of acceptance of the Winding Creek Estates Phase 5 roads and roadway drainage structures into the Brazos County road maintenance system; structures are in compliance with the Brazos County Subdivision Regulations. Site is located in Precinct 1.

TO: Commissioners Court

FROM: Karen Tyler

DATE: 03/25/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

- NOTES/EXCEPTIONS:
1. Department requesting Agenda Item: Road and Bridge
 2. Department impacted by Agenda Item: Road and Bridge
 3. Brief explanation of Agenda Item and whether, or not it is in the current year's budget: **Additional roads have been inspected and approved by Road and Bridge personnel for roadway maintenance acceptance and will be added to the current county road maintenance system; a value will be assessed to the new road mileage added to the county infrastructure inventory; it is not anticipated there will be any roadway maintenance expenses this budget year.**
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 5. Deadline for Item Approval: 4/1/2025
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- Private drainage ways, access easements or other easements will be maintained by the individual property owners or the Homeowners Association (HOA).
- Brazos County will maintain the roadway, shoulders as needed and drainage facilities which directly drain the roadway.
- The property owners/HOA will be responsible for mowing and landscape maintenance of all rights of ways and easements.

ATTACHMENTS:

File Name

Description

Type

No Attachments Available



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Road and Bridge NUMBER: CC2025

DATE OF COURT MEETING: 4/1/2025

ITEM: Approval of acceptance of the Winding Creek Estates Phase 5 roads and roadway drainage structures into the Brazos County road maintenance system; structures are in compliance with the Brazos County Subdivision Regulations. Site is located in Precinct 1.

TO: Commissioners Court

FROM: Karen Tyler

DATE: 03/25/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

- NOTES/EXCEPTIONS:
1. Department requesting Agenda Item: Road and Bridge
 2. Department impacted by Agenda Item: Road and Bridge
 3. Brief explanation of Agenda Item and whether, or not it is in the current year's budget: Additional roads have been inspected and approved by Road and Bridge personnel for roadway maintenance acceptance and will be added to the current county road maintenance system; a value will be assessed to the new road mileage added to the county infrastructure inventory; it is not anticipated there will be any roadway maintenance expenses this budget year.
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- Brazos County will not assume maintenance responsibility for drainage ways or easements other than those that directly drain the roadway.
- Private drainage ways, access easements or other easements will be maintained by the individual property owners or the Homeowners Association (HOA).
- Brazos County will maintain the roadway, shoulders as needed and drainage facilities which directly drain the roadway.
- The property owners/HOA will be responsible for mowing and landscape maintenance of all rights of ways and easements.

ATTACHMENTS:


File Name

No Attachments Available

Description

Type

APPROVED



Duane Peters
County Judge

4/1/25
Date



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Road and Bridge NUMBER: CC-2025-College Station Utilities-Fiber-Aggie Acres Lift

DATE OF COURT MEETING: 4/1/2025

ITEM: Consider and take action on the College Station Utilities permit to construct road bore and 400 feet of trenching on North Dowling Road. Project will also attach fiber optic cable to existing power poles on North Dowling Road and Walnut Road with aerial crossings of Ashley Lane and Walnut Road to improve communication with lift station. Site is located in Precinct 1.

TO: Commissioners Court

FROM: Joe Salvato

DATE: 03/20/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

NOTES/EXCEPTIONS: Department requesting agenda item: Road and Bridge
Department impacted by agenda item: Road and Bridge
Brief explanation of agenda item and if in current year budget: College Station Utilities wants better communications with the Aggie Acres subdivision lift station so will be installing fiber optic cable on existing power poles along North Dowling and Walnut with aerial crossings of Ashley Lane and Walnut. Project will also bore North Dowling and install 400 feet of cable by trenching.
Brazos County has NO financial responsibility in project.
Consequences for failing to approve agenda item: No communication with lift station
Deadline for agenda item approval: As soon as possible
Site of work being performed: Aggie Acres subdivision lift station, North Dowling Road, Ashley Lane and Walnut Road

ATTACHMENTS:

File Name

[Utility Permit-College Station Utilities-Fiber-Aggie Acres.pdf](#)

Description

Utility Permit - College Station Utilities - Fiber-Aggie Acres Lift

Type

Backup Material



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Road and Bridge NUMBER: CC-2025-College Station Utilities-Fiber-Aggie Acres Lift

DATE OF COURT MEETING: 4/1/2025

ITEM: Consider and take action on the College Station Utilities permit to construct road bore and 400 feet of trenching on North Dowling Road. Project will also attach fiber optic cable to existing power poles on North Dowling Road and Walnut Road with aerial crossings of Ashley Lane and Walnut Road to improve communication with lift station. Site is located in Precinct 1.

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DATE: 03/20/2025

FISCAL IMPACT: False

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DOLLAR AMOUNT: \$0.00

NOTES/EXCEPTIONS: Department requesting agenda item: Road and Bridge
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 Brief explanation of agenda item and if in current year budget: College Station Utilities wants better communications with the Aggie Acres subdivision lift station so will be installing fiber optic cable on existing power poles along North Dowling and Walnut with aerial crossings of Ashley Lane and Walnut. Project will also bore North Dowling and install 400 feet of cable by trenching.
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 Deadline for agenda item approval: As soon as possible
 Site of work being performed: Aggie Acres subdivision lift station, North Dowling Road, Ashley Lane and Walnut Road

ATTACHMENTS:

File Name

Utility_Permit-College_Station_Utilities-Fiber-Aggie_Acres.pdf


Description

Utility Permit - College Station Utilities - Fiber-Aggie Acres Lift

Type

Backup Material

APPROVED



Duane Peters
County Judge

4/1/25
Date

**NOTIFICATION OF PROPOSED INSTALLATION AND/OR REPAIRS
OF TELEPHONE FACILITIES AND DESIGNATING
PLACEMENT OF UTILITY IN COUNTY RIGHT OF WAY
TO: THE COUNTY ENGINEER OF BRAZOS COUNTY, TEXAS**

Comes now College Station Utilites [company name], hereinafter referred to as "Company" a Texas [state] Corporation, with authority to transact business in Texas, acting by and through its duly authorized representative, and hereby notifies the County Engineer of its intent to lay, construct, maintain, repair and/or operate a telephone facility under, over, across and/or along certain County Roads as shown on drawings and diagrams attached hereto and said location described as follows:

Overhead fiber installation on existing poles beginning on the east side of N Dowling Rd at the interesection of N Dowling Rd and Quail Run. Risers down at pole 19 on page 6 to continue Underground via directional bore and open trench before exiting ROW to go back Overhead on poles inside the PUE. Overhead road crossings over Dan Williams Ln, Ashley Ln and Walnut Rd. Continuing Overhead on WalnutR Rd concluding on pole 23.

The location and description of the proposed installation and appurtenances must be fully shown on detailed drawings attached to this Notification.

The Company shall commence actual construction/work in good faith within 60 days from the date of said permit and shall complete said construction /work within 60 working days. (COMPANY MUST FILL IN). If such construction is not begun by the 60th day, Company will be required to provide a new notice.

Company declares that prior to filing this application, it has ascertained the location of all existing utilities, both aerial and underground, and the filing of this application is prima facie evidence that the proposed installation will not conflict with any existing utility.

A copy of this notice shall be kept at the job site any time work is being performed.

In the event of deviation from this notice, the Brazos County Engineer's Office or its designated representative will be notified as soon as practicable.

Approval of County Engineer's Office may take as long as two weeks after complete application is received.

Failure to notify the County Engineer's Office within 24 hours of beginning construction shall constitute grounds for job shutdown.

By signing below, I certify that I am authorized to represent the Company listed below, and that the Company agrees to the conditions/provisions included in this notification.

College Station Utilites (Owner)
Entrust Solutions Group (Applicant)

Company Name

Marcus Jimenez

By:

Marcus Jimenez

Signature

Telecom Planner

Title

1922 Dry Creek Way, Suite 116
San Antonio, TX 78259

Address

College Station Utilites Representative: Mark Phillips

Phone Number 361-876-5112

Email: mphillips@cstx.gov

ACCEPTANCE OF NOTIFICATION

Brazos County offers no objection to the proposed location of the utility in the County right of way as shown by accompanying drawings and notice dated March 24, 2025 except as noted below:

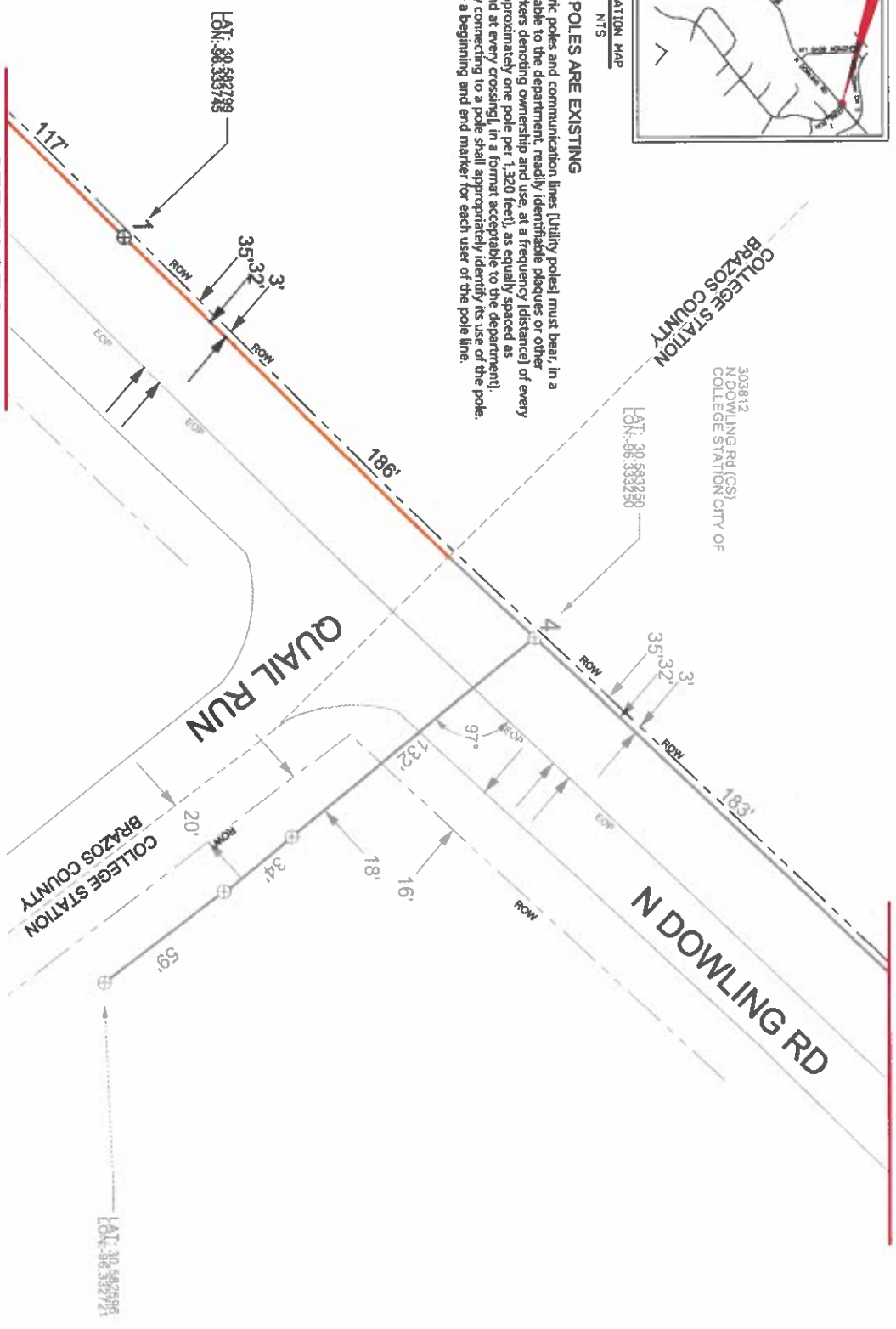
EXCEPTIONS: None

For  _____
Brazos County Engineer



LOCATION MAP
NTS

NOTE: ALL POLES ARE EXISTING
 Markers. Electric poles and communication lines (Utility poles) must bear, in a format acceptable to the department, readily identifiable plaques or other approved markers denoting ownership and use, at a frequency (distance) of every other pole (approximately one pole per 1,320 feet), as equally spaced as practicable, and at every crossing. In a format acceptable to the department, each company connecting to a pole shall appropriately identify its use of the pole. There shall be a beginning and end marker for each user of the pole line.



College Station Utilities
 Available, Affordable, Community Owned

PROJECT: AGGIE ACRES LIFT STATION

LOCATION	N/A	SCALE	1" = 100' DESIGN
DATE	02-26-2025	DATE	02-26-2025
COUNTY	BRAZOS	PROJECT NO.	1
PROJECT NO.	25301178-00	DESIGNER	MONDRIAN SKINNER

<ul style="list-style-type: none"> ● NEW POLE ○ PROPOSED CANTY POLE ⊙ STEEL POLE ⊕ TRANSFORMER POLE ⊖ POWER POLE 	<ul style="list-style-type: none"> -W- WATER UTILITY -G- GAS UTILITY -OR- OIL UTILITY -T- TELEPHONE UTILITY -E- ELECTRIC UTILITY 	<ul style="list-style-type: none"> -S- SMART STRIP UTIL. -UC- EX. SPECTRUM CONDUIT -R.D.R- RIGHT OF WAY LINE -E.C- EXISTING CURB -P- EDGE OF PAVEMENT
<ul style="list-style-type: none"> → DOWN CUT & ANCHOR → RISER → NEW BUILD OVERLAP → NEW UC TRENCH → NEW UC BORE 		

DATE	REVISIONS	COMMENTS

ENTRUST SOLUTIONS GROUP

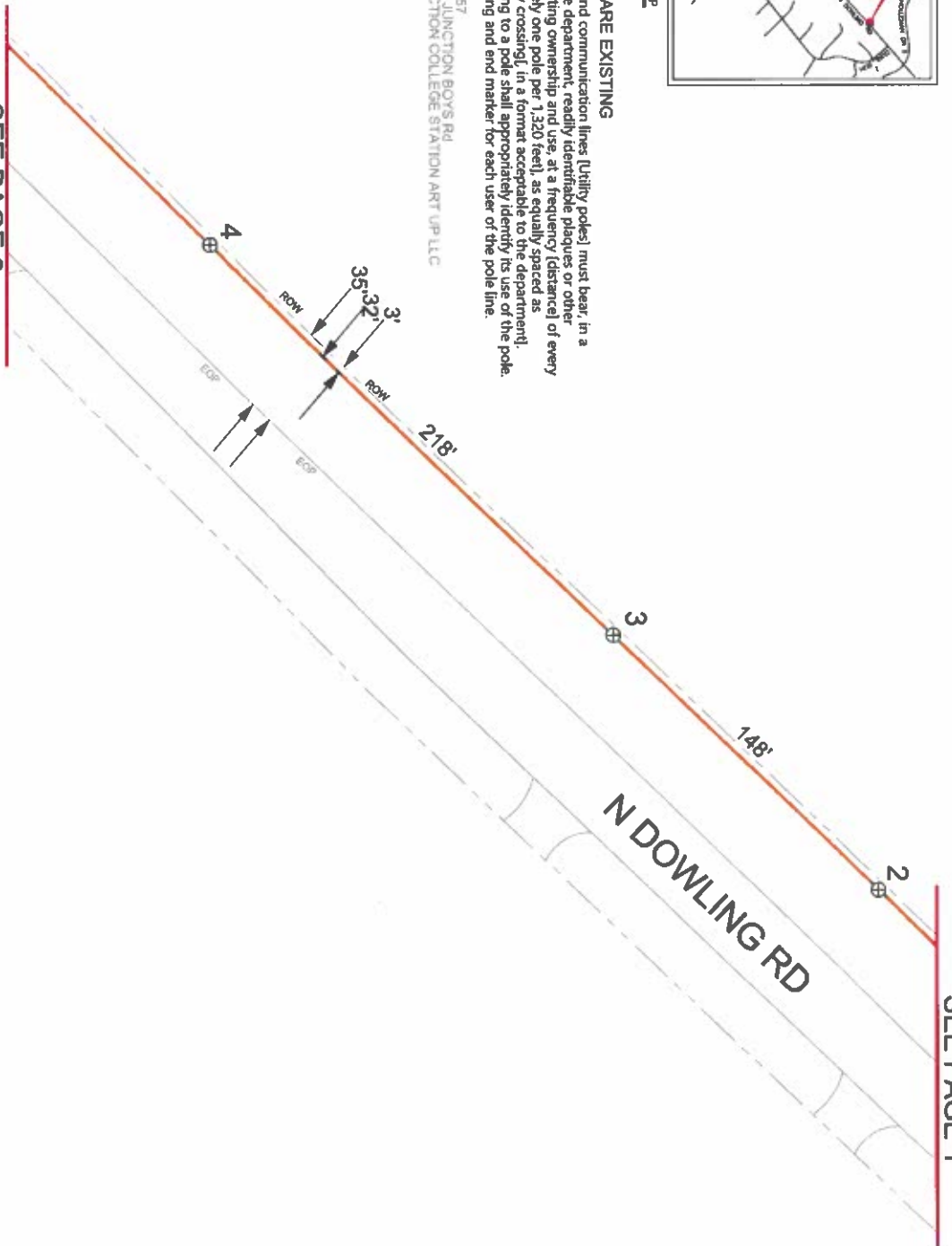
PREPARED BY: []



LOCATION MAP
NTS

NOTE: ALL POLES ARE EXISTING
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407157
 2415 JUNCTION BOYS RD
 JUNCTION COLLEGE STATION ART UP LLC



SEE PAGE 1

SEE PAGE 3



PROJECT		AGGIE ACRES LIFT STATION	
LOCATION	N/A	SCALE	1" = 150'
DATE	02-28-2025	DATE	04/15/2025
PROJECT NO.	24201178-00	DESIGNED BY	IONOTHAN SPINNER
CLIENT	BRAZOS	PREPARED BY	IONOTHAN SPINNER
PAGE	2		

- NEW POLE
- PROPOSED CITY POLE
- STEEL POLE
- TRANSFORMER POLE
- POWER POLE

- W- WATER UTILITY
- G- GAS UTILITY
- OR- OIL UTILITY
- T- TELEPHONE UTILITY
- E- ELECTRIC UTILITY

- SS- SANITARY SEWER UTILITY
- SC- ELECTRIC CONDUIT
- UD- UNDERGROUND
- R- ROAD OR HWY LINE
- C- CRESTING CURB
- E- EASEMENT

- > DOWN GUY & ANCHOR
- > RISER
- > NEW BUILD
- > OVERLAP
- > NEW US TRENCH
- > NEW US DOME

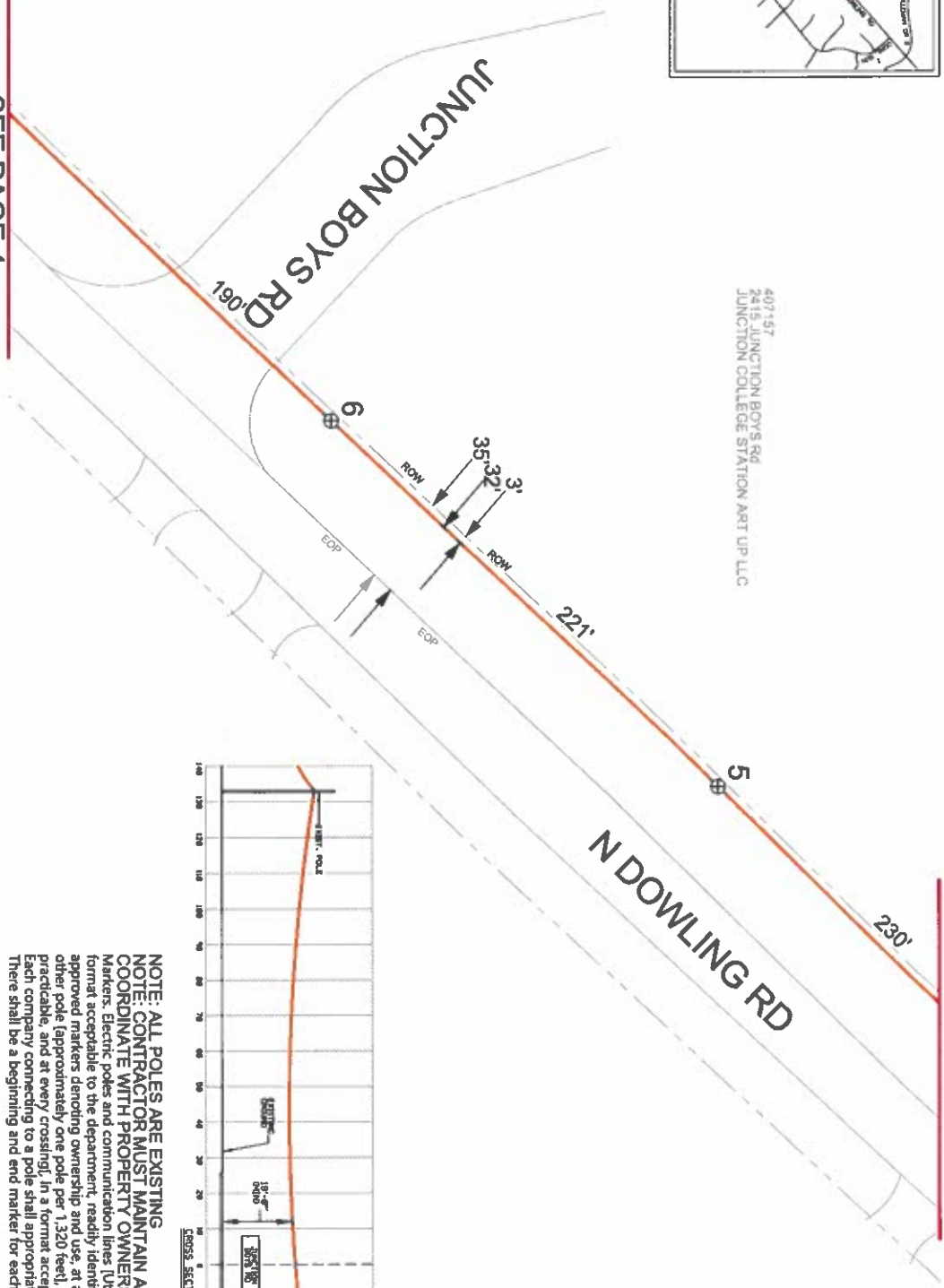
DATE	REVISIONS	COMMENTS





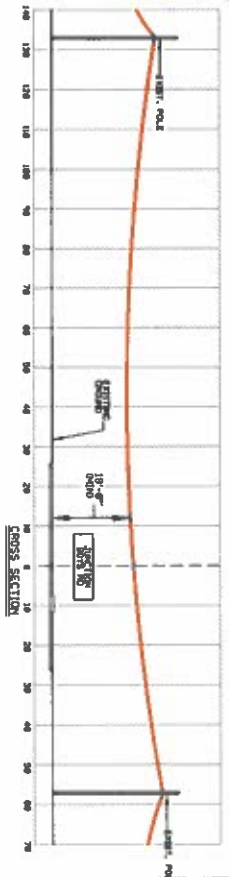
LOCATION MAP
N.T.S.

407157
2415 JUNCTION BOYS RD
JUNCTION COLLEGE STATION ART UP LLC



SEE PAGE 2

SEE PAGE 4



NOTE: ALL POLES ARE EXISTING
NOTE: CONTRACTOR MUST MAINTAIN ACCESS TO ALL DRIVEWAYS.
COORDINATE WITH PROPERTY OWNERS WHEN NECESSARY.
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College Station Utilities
 14110th St, College Station, TX 77840
 409-852-2222

PROJECT AGGIE ACRES LIFT STATION

LOCATION	N/A	SCALE	AS SHOWN
DRAWN	02-28-2025	DATE	04/28/2025
MOB	BRACOS	DESIGNER	IONOTHAN SPINNER
PROJECT NO.	2500178-01	DATE	02/28/2025

<ul style="list-style-type: none"> <input checked="" type="checkbox"/> NEW POLE <input checked="" type="checkbox"/> PROPOSED DIRT POLE <input checked="" type="checkbox"/> STEEL POLE <input checked="" type="checkbox"/> TRANSFORMER POLE <input checked="" type="checkbox"/> POWER POLE 	<ul style="list-style-type: none"> -W- WATER UTILITY -G- NATURAL GAS UTILITY -GR- GRADE UTILITY -T- TELEPHONE UTILITY -E- ELECTRIC UTILITY 	<ul style="list-style-type: none"> -SS- SANITARY SEWER UTILITY -SC- E.C. SPECTRUM CONDUIT UNDERGROUND -RIV- RIVER -RST- RAILROAD RIGHT OF WAY LINE -RST- RAILROAD RIGHT OF WAY LINE -RST- RAILROAD RIGHT OF WAY LINE
<ul style="list-style-type: none"> → DOWN GUY & ANCHOR RESER NEW BUILD OVERLASH NEW UP TRENCH NEW UP POLE 		

DATE	REVISIONS	COMMENTS

PREPARED BY:

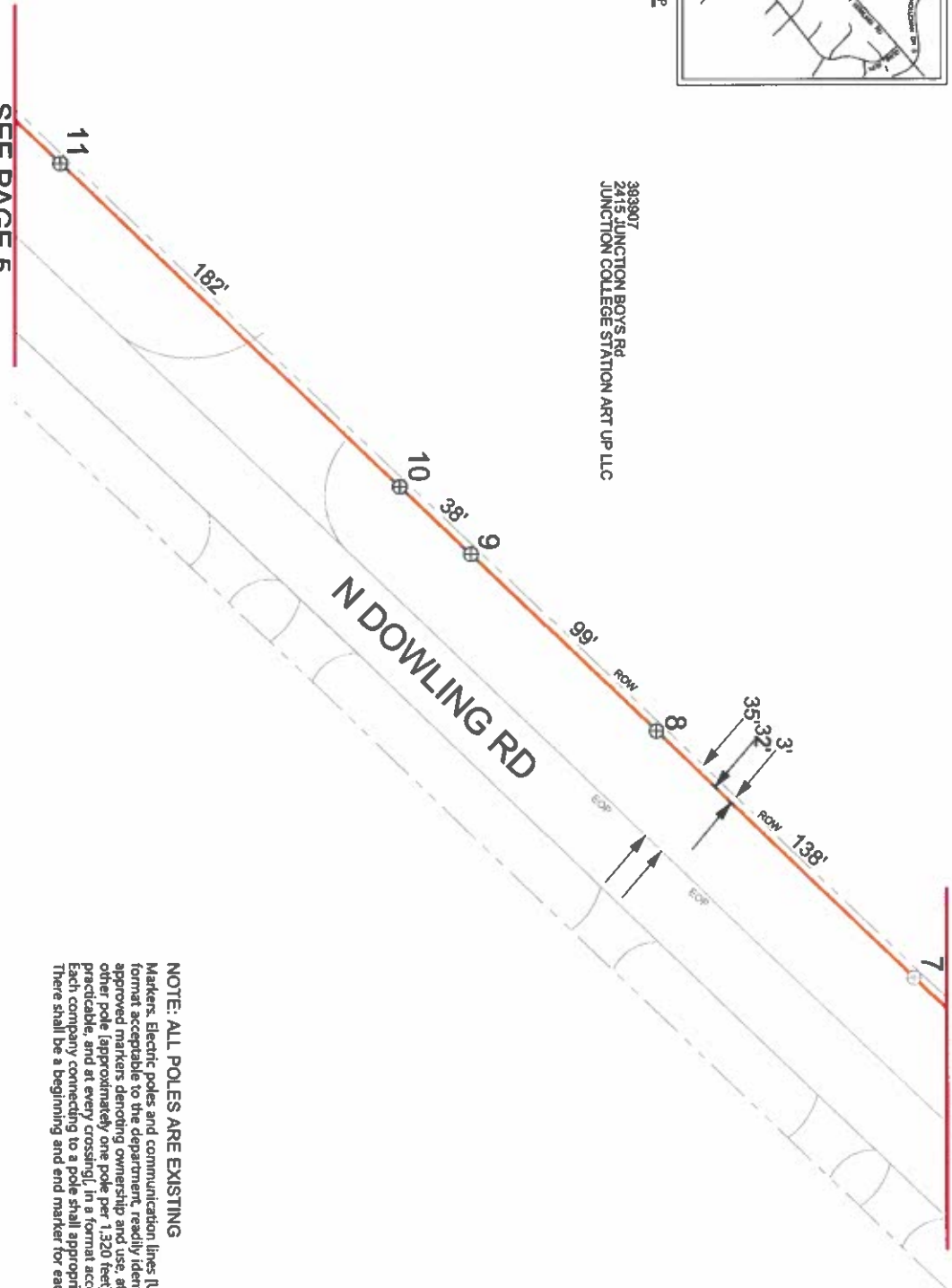


LOCATION MAP
NTS

3939907
2415 JUNCTION BOYS RD
JUNCTION COLLEGE STATION ART UP LLC

SEE PAGE 3

SEE PAGE 5



NOTE: ALL POLES ARE EXISTING
Markers. Electric poles and communication lines [Utility poles] must bear, in a format acceptable to the department, readily identifiable plaques or other approved markers denoting ownership and use, at a frequency [distance] of every other pole [approximately one pole per 1,320 feet], as equally spaced as practicable, and at every crossing]. In a format acceptable to the department]. Each company connecting to a pole shall appropriately identify its use of the pole. There shall be a beginning and end marker for each user of the pole line.



College Station Utilities
Electric, Gas, Water, Sewer, Community Owned

PROJECT AGGIE ACRES LIFT STATION

LOCATION	N/A	SCALE	NTS
DRAWN	DATE	BY	APP'D BY
MOB	02-26-2025	NTS	CH DESIGN
PROJECT #	COUNTY	PROJ #	APPROVED BY
25201176401	BRAZOS	4	IONOTHAN SPINNER

<ul style="list-style-type: none"> ● NEW POLE ○ PROPOSED CARRY POLE ⊙ STEEL POLE ⊕ TRANSFORMER POLE ⊙ POWER POLE 	<ul style="list-style-type: none"> -W- WATER UTILITY -G- GAS UTILITY -GR- GAS UTILITY -T- TELEPHONE UTILITY -E- ELECTRIC UTILITY 	<ul style="list-style-type: none"> -SS- SPLITTER BOX UTILITY -SC- ELECTRIC CONDUIT -U- UNDERGROUND -S.O.V- ABOVE GROUND -E.O.V- EXISTING OVERHEAD -E.O.V- EXISTING OVERHEAD
<ul style="list-style-type: none"> → DOWN CUT & ANCHOR → RISE → NEW BUILD → OVERLAP → NEW UT TRENCH → NEW UT DIVE 		

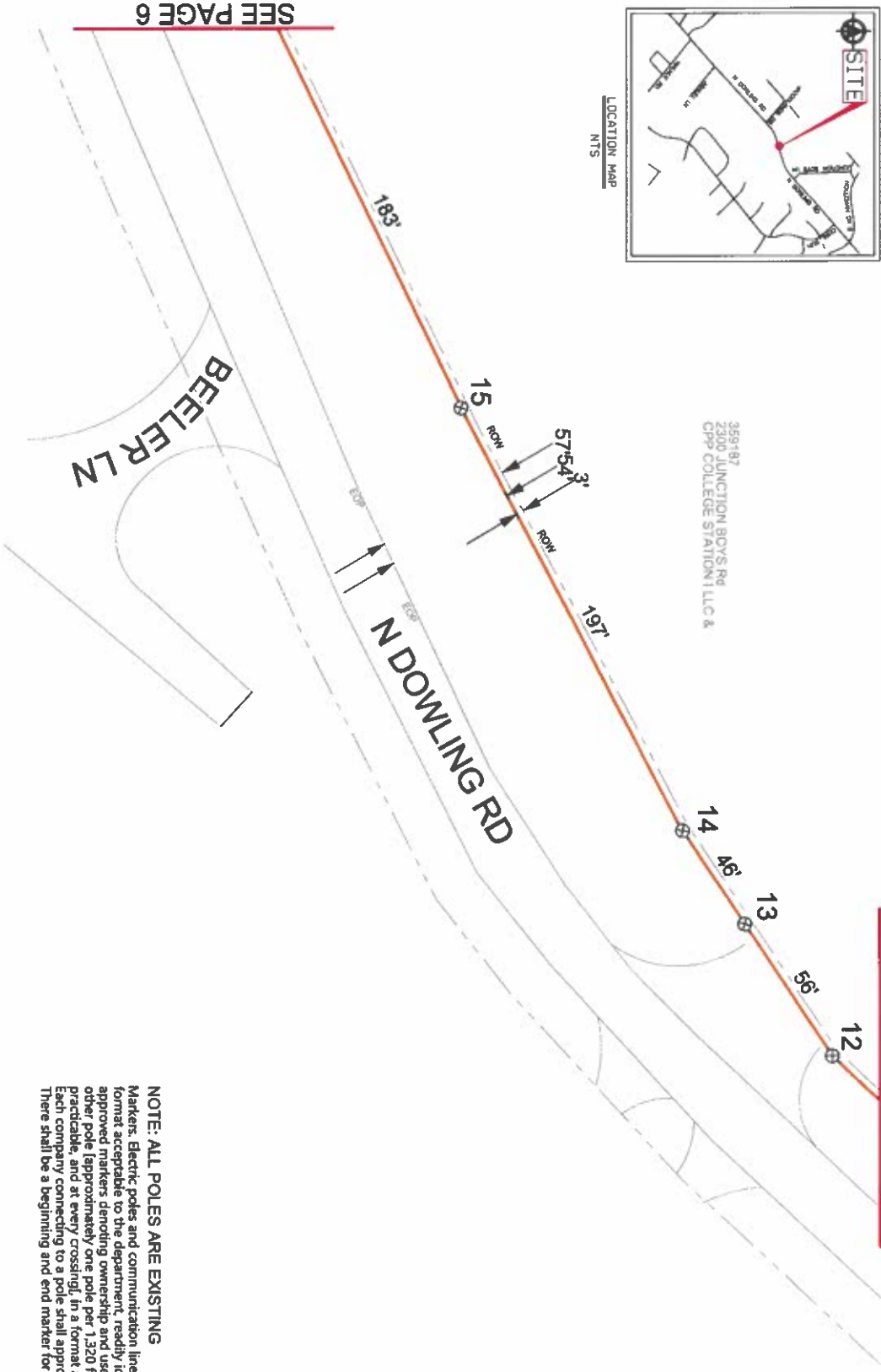
DATE	REVISIONS	COMMENTS

PREPARED BY: 



359187
2300 JUNCTION BOYS RD
CPP COLLEGE STATION, LLC &

SEE PAGE 4



SEE PAGE 6

NOTE: ALL POLES ARE EXISTING
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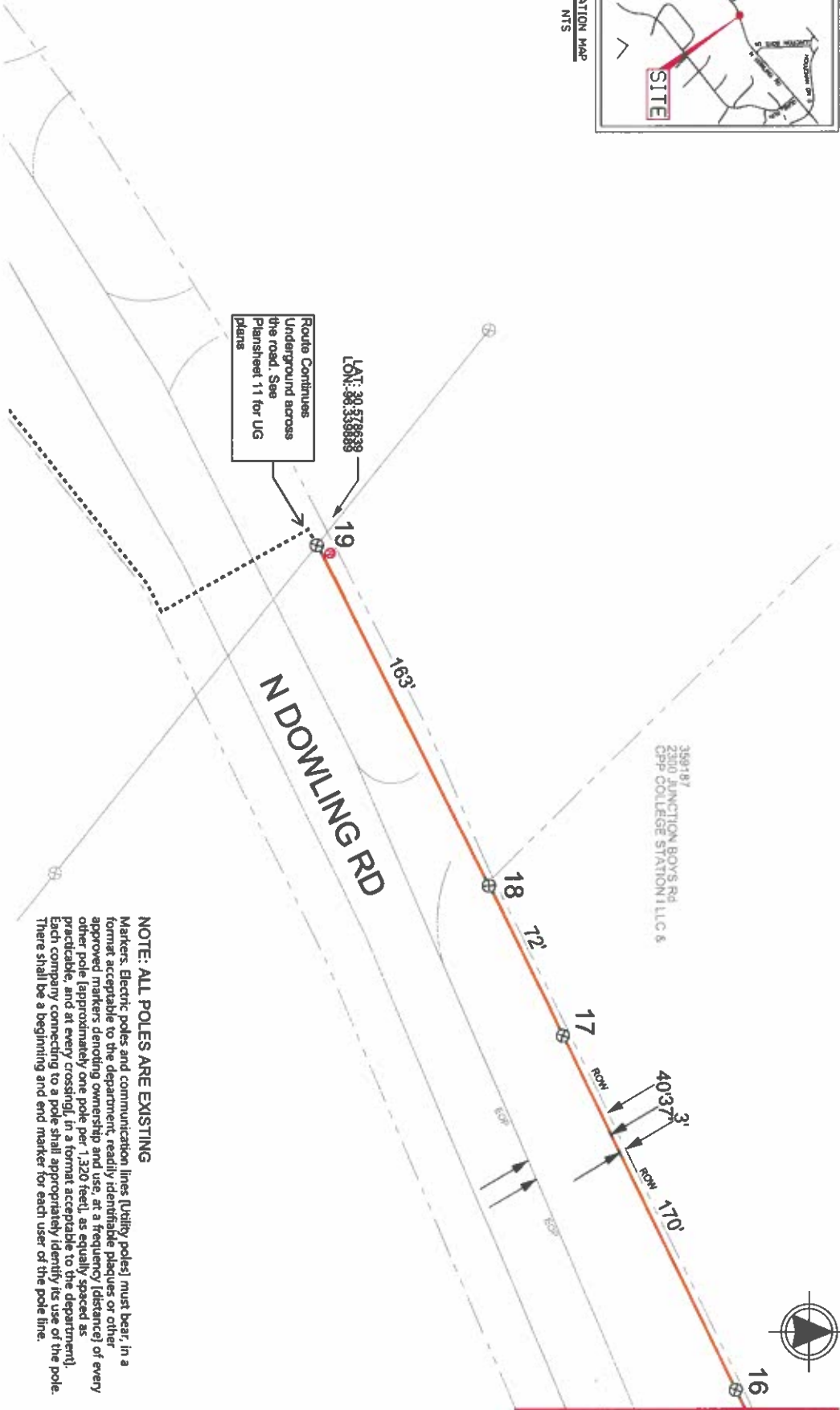
PROJECT	AGGIE ACRES LIFT STATION	
LOCATION	N/A	
DATE	02-26-2025	
DESIGNER	CH DESIGN	
SCALE	NTS	MONITORIAN SPINNER
NO. OF PAGES	5	

NEW POLE	PROPOSED CWTY POLE	STEEL POLE	TRANSFER POLE	POWER POLE
WATER UTILITY	NATURAL GAS UTILITY	PHONE UTILITY	TELEPHONE UTILITY	ELECTRIC UTILITY
SMARTWAY STREET UTIL.	EX. SPECTRUM CABLE	UNDERGROUND	NEW OR W/ WAY LINE	EXISTING DWS
DOWN CWTY & ANCHOR	NEW GROUND	OVERLASH	NEW UT TRENCH	NEW UT DONE

REVISIONS

NO.	DATE	DESCRIPTION

PREPARED BY:



SEE PAGE 5

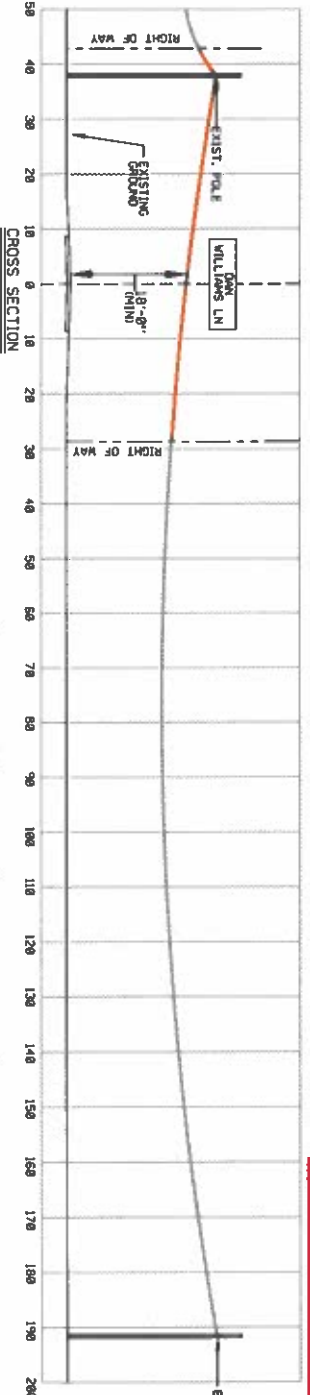
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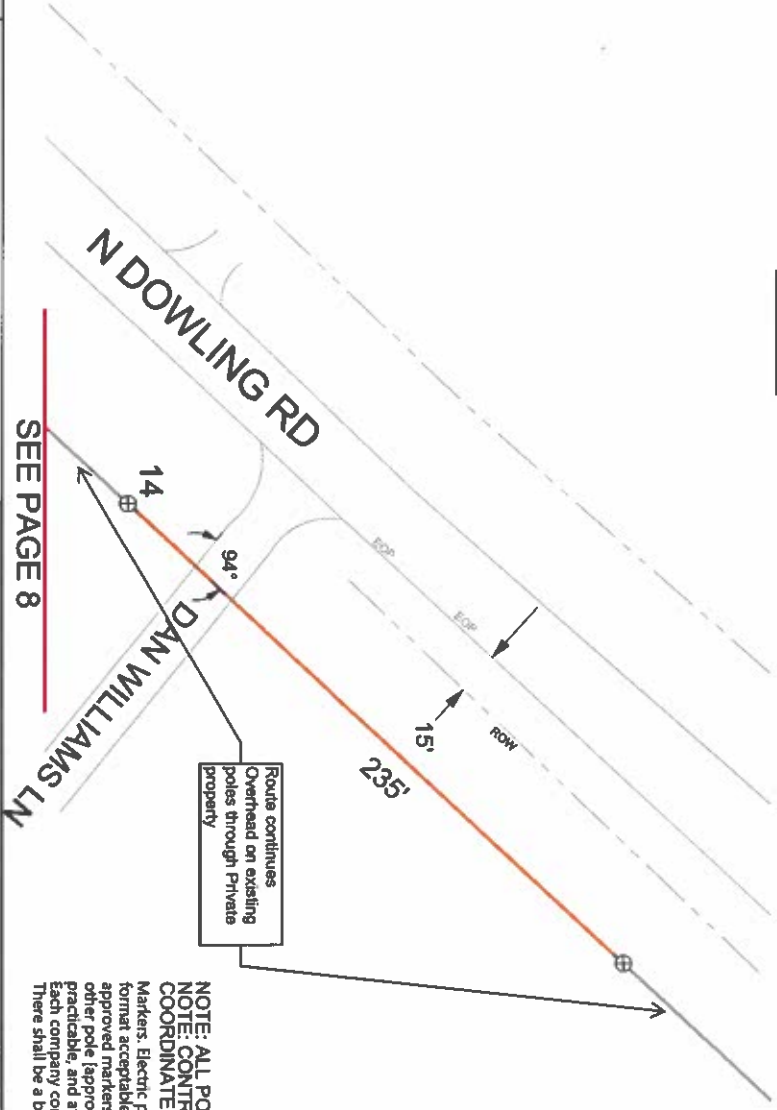
PROJECT		AGGIE ACRES LIFT STATION	
LOCATION	N/A	DATE	02-28-2025
PROJECT NO.	20251128-00	DESIGNER	IONOTHIAN SPINNER
CLIENT	BRAZOS	SCALE	NTS
PROJECT	5	PROJECT	5

●	NEW POLE	—S—	SMART METER UTIL.	→	DOWN CURT & ANCHOR
○	PROPOSED CMTY POLE	—SC—	ELECTRICAL CABINET	→	ASBR
⊙	STEEL POLE	—UG—	UNDERGROUND	→	NEW ROAD
⊕	TRANSFORMER POLE	—R.O.V.	RIGHT OF WAY LINE	→	OVERLASH
⊗	POWER POLE	—E—	EXISTING CURB	→	NEW US TRENCH
		—E—	EDGE OF PAVEMENT	→	NEW US BORE
		—W—	WATER UTILITY		
		—G—	NATURAL GAS UTILITY		
		—OR—	ORANGE UTILITY		
		—T—	TELEPHONE UTILITY		
		—E—	ELECTRIC UTILITY		





SEE PAGE 6



SEE PAGE 8

15116
11195 DAN WILLIAMS (PART) LN
LYNE RENTAL PROPERTIES LLC

**NOTE: ALL POLES ARE EXISTING
NOTE: CONTRACTOR MUST MAINTAIN ACCESS TO ALL DRIVEWAYS.
COORDINATE WITH PROPERTY OWNERS WHEN NECESSARY.**

Markers: Electric poles and communication lines (Utility poles) must bear, in a format acceptable to the department, readily identifiable labels; or other approved markers denoting ownership and use, at a frequency (distance) of every other pole (approximately one pole per 1,320 feet), as equally spaced as practicable, and at every crossing, in a format acceptable to the department. Each company connecting to a pole shall appropriately identify its use of the pole. There shall be a beginning and end marker for each user of the pole line.



PROJECT		AGGIE ACRES LIFT STATION	
LOCATION	N/A	DESIGN DATE	02-28-2025
OWNER	MDR	DESIGN FIRM	OH DESIGN
PROJECT NO.	250011728-00	PROJECT	BRAZOS
SCALE	NTS	DESIGNED BY	IONOTHAN SINNER
DATE	7	CHECKED BY	

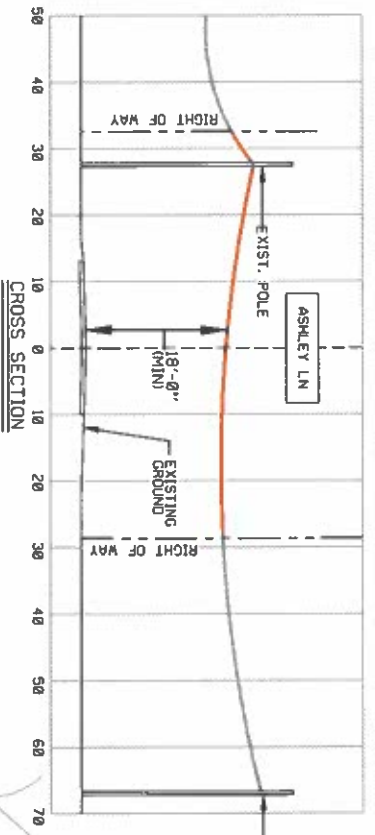
- NEW POLE
- PROPOSED DIRT POLE
- ⊗ STEEL POLE
- ⊕ TRANSFORMER POLE
- ⊙ POWER POLE

- W- WATER UTILITY
- G- GAS UTILITY
- OR- OIL UTILITY
- T- TELEPHONE UTILITY
- E- ELECTRIC UTILITY

- S- SANITARY SEWER UTILITY
- E- EXISTING CONDUIT
- R- R.O.W.
- L- EXISTING DRIVE
- P- EXISTING PAVEMENT

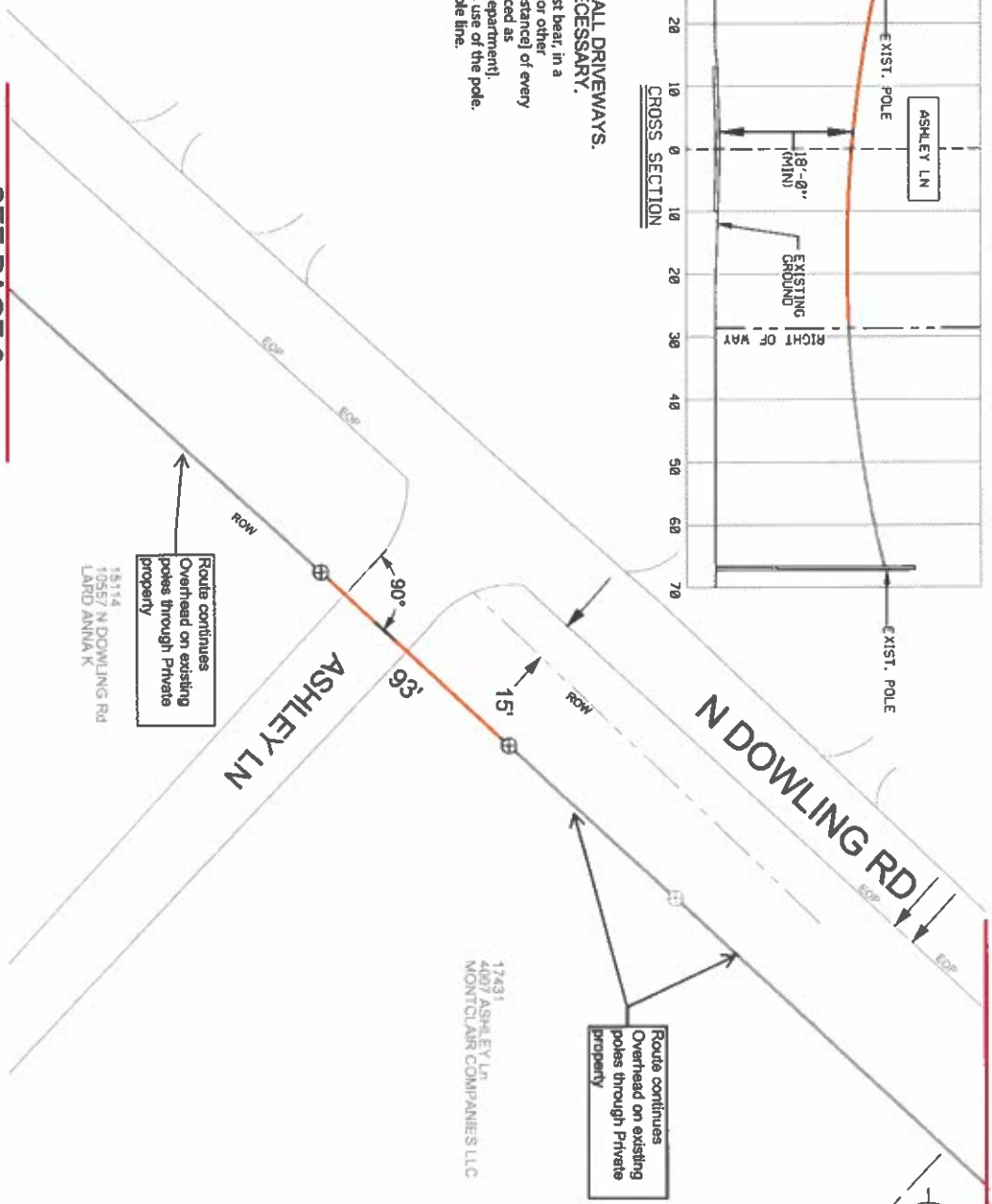
REVISIONS	DATE	COMMENTS





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NOTE: CONTRACTOR MUST MAINTAIN ACCESS TO ALL DRIVEWAYS.
COORDINATE WITH PROPERTY OWNERS WHEN NECESSARY.

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SEE PAGE 9

SEE PAGE 7



PROJECT		AGGIE AGRICULTURE LIFT STATION	
CONTRACTOR	N/A	SCALE	AS SHOWN
DATE	02-29-2025	DESIGNER	MONTOHAN SPRINGER
CITY	BRAZOS	PROJECT NO.	25201128-00

●	NEW POLE	○	PROPOSED CITY POLE
○	STEEL POLE	○	TRANSFORMER POLE
○	POWER POLE	—	WATER UTILITY
—	WATER UTILITY	—	NATURAL GAS UTILITY
—	NATURAL GAS UTILITY	—	TELEPHONE UTILITY
—	TELEPHONE UTILITY	—	ELECTRIC UTILITY
—	ELECTRIC UTILITY	—	SAFETY SERRA UTILITY
—	SAFETY SERRA UTILITY	—	EX-SPECTRUM CONDUIT
—	EX-SPECTRUM CONDUIT	—	UNDERGROUND
—	UNDERGROUND	—	RIGHT OF WAY
—	RIGHT OF WAY	—	EDGE OF WALK LINE
—	EDGE OF WALK LINE	—	EXISTING CURB
—	EXISTING CURB	—	EDGE OF PAVEMENT
—	EDGE OF PAVEMENT	—	DOWN CUT & ANCHOR
—	DOWN CUT & ANCHOR	—	RISER
—	RISER	—	NEW BUILD OVERLAP
—	NEW BUILD OVERLAP	—	NEW UC TRENCH
—	NEW UC TRENCH	—	NEW UC BORE

DATE	REVISIONS

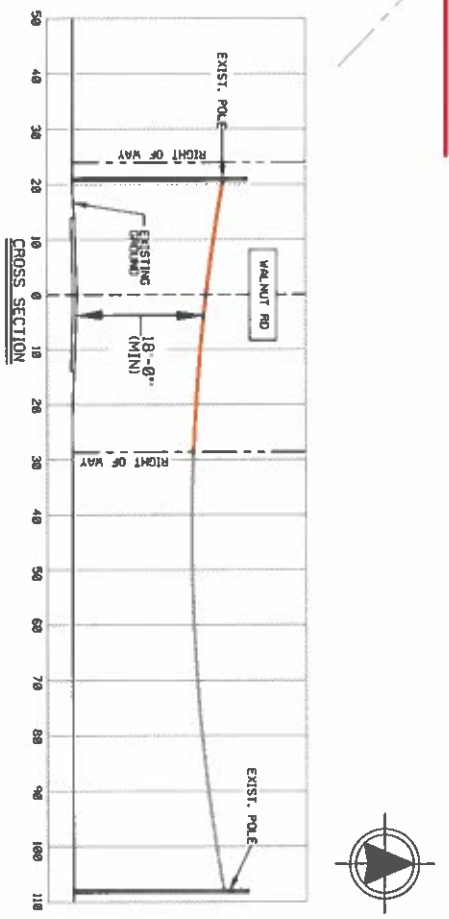
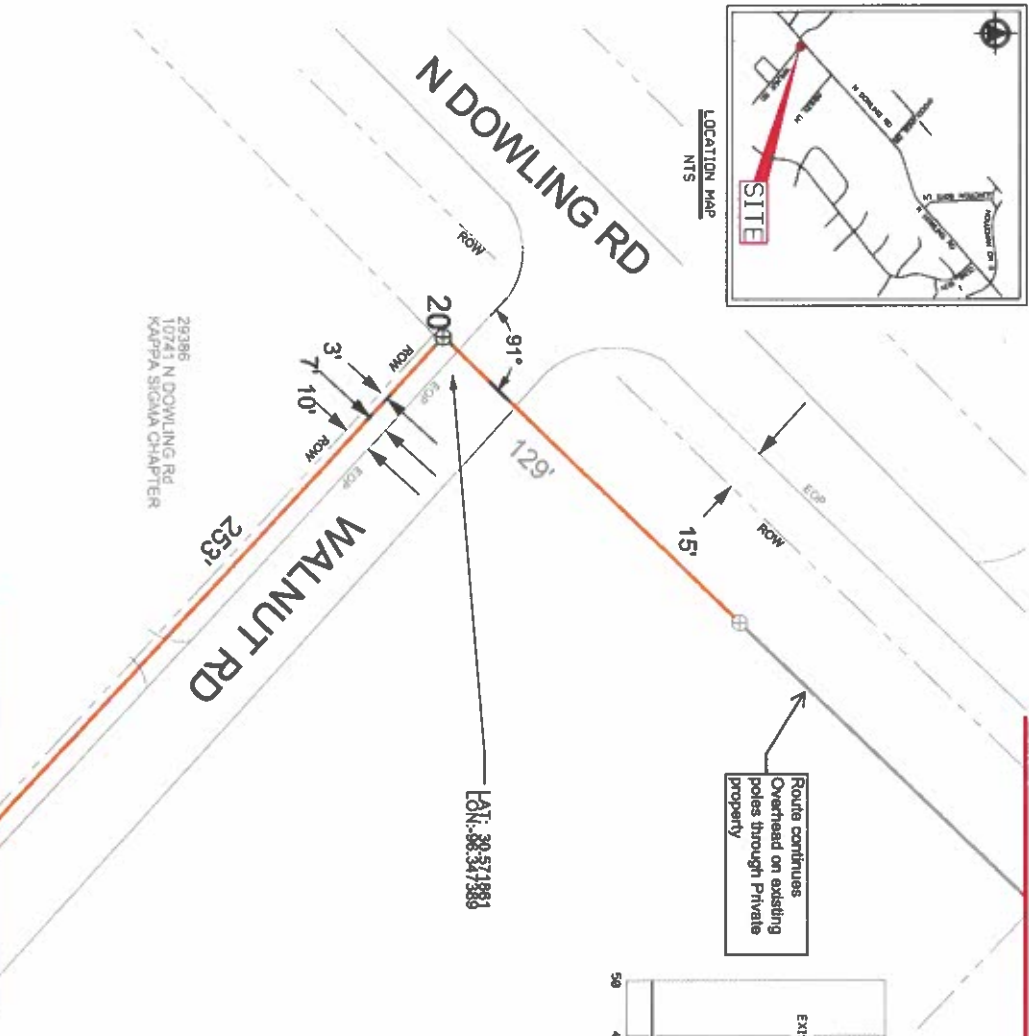
PREPARED BY: **ENTRUST SOLUTIONS GROUP**



College Station Utilities
 Public Utility Commission of Texas
 22501128-00

PROJECT	AGGIE ACRES LIFT STATION
LOCATION	N/A
DATE	02-28-2025
SCALE	NTS
DESIGNER	OH DESIGN
APPROVED BY	MONDRIAN SKINNER

<input type="radio"/> NEW POLE <input type="radio"/> PROPOSED DIRT POLE <input type="radio"/> STEEL POLE <input checked="" type="radio"/> TOWER-OWN POLE <input type="radio"/> POWER POLE	<input type="checkbox"/> WATER UTILITY <input type="checkbox"/> NATURAL GAS UTILITY <input type="checkbox"/> GROUND UTILITY <input type="checkbox"/> TELEPHONE UTILITY <input type="checkbox"/> ELECTRIC UTILITY	<input type="checkbox"/> SMART METER UTILITY <input type="checkbox"/> EX. SPECTRUM CONDUIT <input type="checkbox"/> UNDERGROUND R.O.W. <input type="checkbox"/> EXISTING DMS <input type="checkbox"/> EDGE OF PARKWAY	<input type="checkbox"/> DOWN DIRT & ANCHOR <input type="checkbox"/> RESSR <input type="checkbox"/> NEW BUILD OVERLAP <input type="checkbox"/> NEW UT TRENCH <input type="checkbox"/> NEW UT BURIE	DATE COMMENTS REVISIONS PREPARED BY:
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------



SEE PAGE 10

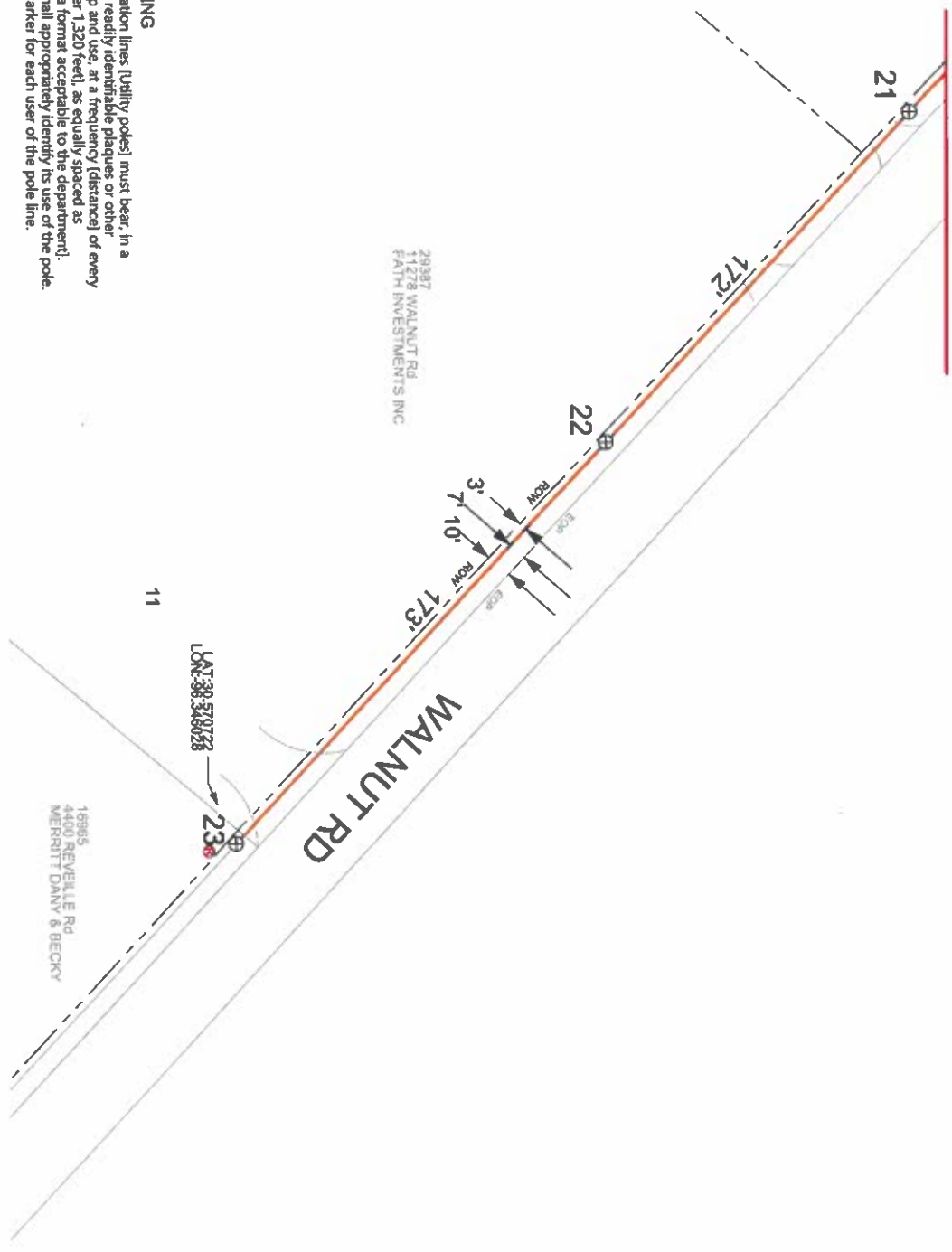
SEE PAGE 8

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SEE PAGE 9



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PROJECT	AGGIE ACRES LIFT STATION
CONNECTION	N/A
ISSUE DATE	02-26-2025
SCALE	NTS
DESIGNED BY	IONOTHAN SPINNER
CHECKED BY	IONOTHAN SPINNER
PROJECT NO.	25201126-00
BRANCH	BRAZOS
DATE	10

●	NEW POLE
○	PROPOSED EXIST POLE
⊕	STEEL POLE
⊗	TRANSFORMER POLE
⊙	POWER POLE
-W-	WATER UTILITY
-C-	CABLE TV UTILITY
-OR-	OPTICAL UTILITY
-T-	TELEPHONE UTILITY
-E-	ELECTRIC UTILITY
-S-	SAFARI SEWER UTILITY
-SC-	ELECTRICAL CONDUIT
-R.O.W.	RIGHT OF WAY LINE
-L.V.L.	EXISTING CURB
-E.P.	EDGE OF PAVEMENT
→	DOWN CUT & ANCHOR
⊕	RESER
⊗	NEW BUILD OVERLASH
⊙	NEW UTILITY TRENCH
⊙	NEW UTILITY BORE

DATE	REVISIONS	COMMENTS

PREPARED BY: ENTRUST SOLUTIONS GROUP

PROJECT	AGGIE ACRES LIFT STATION
LOCATION	NA
DATE	02-27-25
BY	NTS
CHECKED BY	JOHN OTTAVIAN SHUMIER
SCALE	11
DESIGNER	UG DESIGN
APPROVED BY	
PRODUCT #	22301128-00
PROJECT #	BRAZOS COUNTY TX

BORE PIT	WATER UTILITY	SS SANITARY SEWER UTIL.	DOWN GUY & ANCHOR
POLE RISER	NATURAL GAS UTILITY	SC EX. SPECTRUM CONDUIT	RENEWAL GUY & ANCH.
STEEL POLE	GR- GRANITE UTILITY	UG UNDERGROUND	NEW BLIND
TRANSFORMER POLE	T TELEPHONE UTILITY	RST RIGHT OF WAY LINE	OVERLASH
POWER POLE	E ELECTRIC UTILITY	EGP EDGE OF PAVEMENT	NEW UG TRENCH
			NEW UG BORE

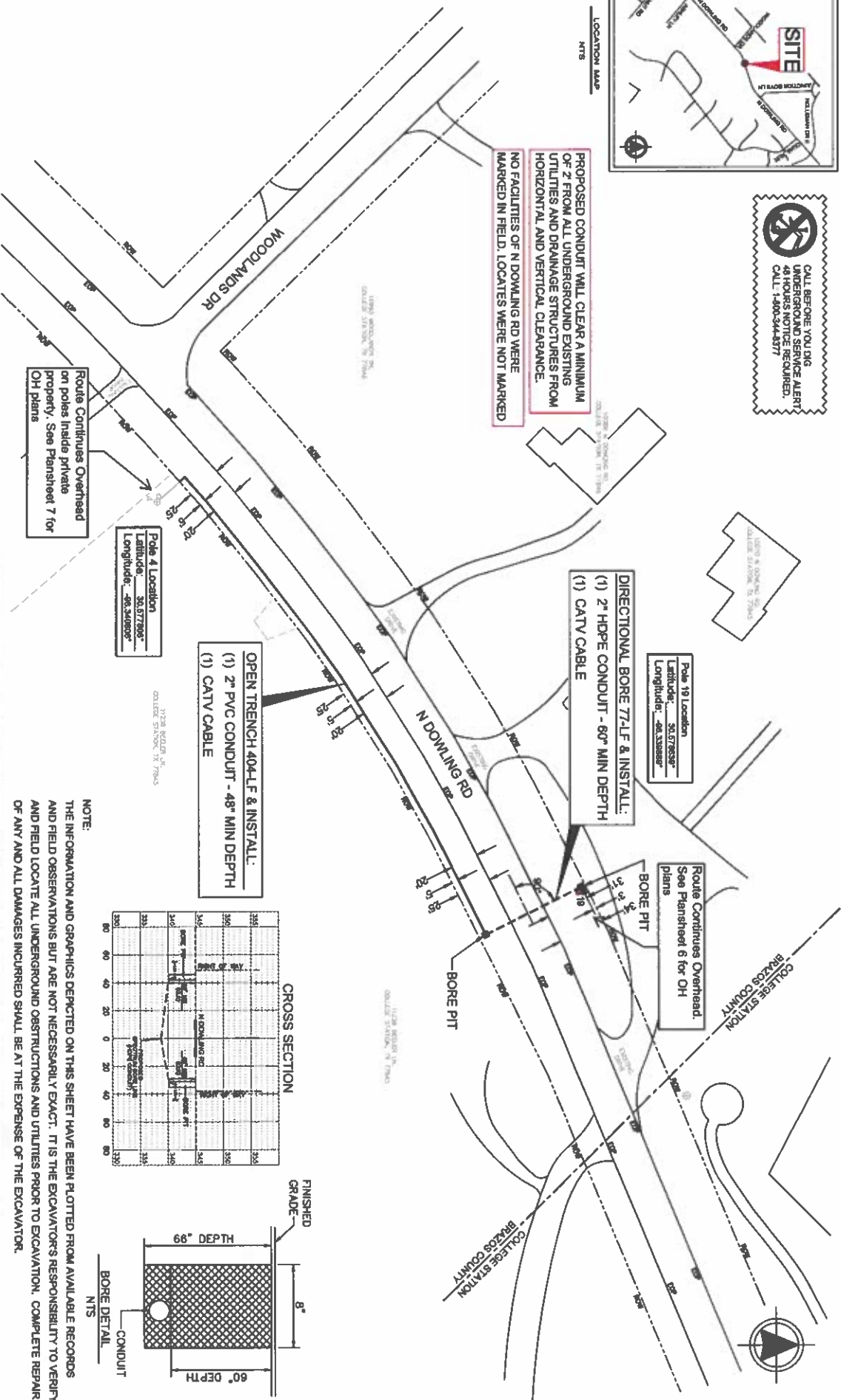
DATE	COMMENTS

ENTRUST SOLUTION GROUP



CALL BEFORE YOU DIG
 UNDERGROUND SERVICE ALERT
 48 HOURS NOTICE REQUIRED.
 CALL 1-800-344-4377

PROPOSED CONDUIT WILL CLEAR A MINIMUM OF 2' FROM ALL UNDERGROUND EXISTING UTILITIES AND DRAINAGE STRUCTURES FROM HORIZONTAL AND VERTICAL CLEARANCE.
 NO FACILITIES OF N DOWLING RD WERE MARKED IN FIELD. LOCATES WERE NOT MARKED



Route Continues Overhead on poles inside private property. See Plansheet 7 for OH plans

Pole 4 Location
 Latitude: 30.577000°
 Longitude: -98.340800°

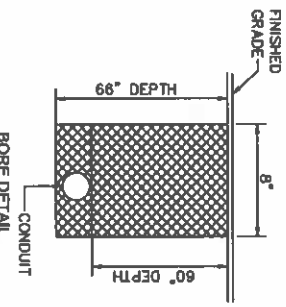
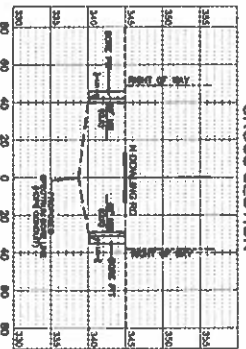
OPEN TRENCH 400-LF & INSTALL:
 (1) 2" PVC CONDUIT - 48" MIN DEPTH
 (1) CATV CABLE

DIRECTIONAL BORE 77-LF & INSTALL:
 (1) 2" HDPE CONDUIT - 60" MIN DEPTH
 (1) CATV CABLE

Pole 19 Location
 Latitude: 30.578830°
 Longitude: -98.338880°

Route Continues Overhead. See Plansheet 6 for OH plans

NOTE:
 THE INFORMATION AND GRAPHICS DEPICTED ON THIS SHEET HAVE BEEN PLOTTED FROM AVAILABLE RECORDS AND FIELD OBSERVATIONS BUT ARE NOT NECESSARILY EXACT. IT IS THE EXCAVATOR'S RESPONSIBILITY TO VERIFY AND FIELD LOCATE ALL UNDERGROUND OBSTRUCTIONS AND UTILITIES PRIOR TO EXCAVATION. COMPLETE REPAIR OF ANY AND ALL DAMAGES INCURRED SHALL BE AT THE EXPENSE OF THE EXCAVATOR.



**BRAZOS COUNTY ROADWAY SAFETY AND ROAD
PRESERVATION STANDARDS FOR WORK CONDUCTED IN
BRAZOS COUNTY RIGHTS OF WAY**

A. General Requirements

1. Adequate drainage shall be maintained in ditches at all times.
2. Permittee will use best management practices (“BMP”) (EPA and TCEQ both provide lists of examples of BMPs) to minimize erosion and sedimentation resulting from the proposed installation.
3. The permittee shall take precautions to avoid damage to property. All County Right of Way and property shall be restored to its original condition, as far as practical, in the opinion of the County Engineer or appointed representative.
4. The construction and maintenance of such utility shall not interfere with the property or rights of a prior occupant.
5. Permittee shall not interfere with other utilities located in the right of way. In the event damages occur, permittee will be liable to the County or other utilities running through the right of way.
6. County Engineer shall determine whether or not permittee’s plans shall inconvenience the public. If it is determined that inconvenience to the public exists, then the County Engineer will decide whether such project will be allowed or if an alternative exists so as not to inconvenience the public.

B. Safety Requirements

1. Proper traffic control measures must be put in place prior to beginning work and remain in place during the duration of the job. All traffic control measures must follow the Texas Manual of Uniform Traffic Control Devices (TMUTCD). See Traffic Control Requirements below.
2. During construction, all safety regulations of the Texas Department of Transportation shall be observed.
3. Permittee must take such precautions and measures, including placing and displaying safety devices, as may be necessary, in order to safely conduct the public through the project area. Company shall provide flagmen, signs, signals or devices necessary to provide complete safety to the public.
4. Adequate provisions must be made to cause minimum inconveniences to traffic and adjacent property owners.
5. No cable, conduit and/or pole line shall be laid, constructed, maintained and/or repaired so as to constitute a danger or hazard of any kind to persons or vehicles using such road. Any poles placed in the Right of Way for future installation shall be placed at the back of the Right of Way. Exceptions may be approved by the County Engineer.

C. Traffic Control Plan

1. A traffic control plan, pursuant to the TMUTCD or Engineered Traffic Control Plan must be provided for the following:
 - a. Any construction (i.e. pit, excavation, hole) left open over night, requires specific nighttime traffic control measures pursuant to the TMUTCD;
 - b. If construction is within ten (10) feet of the roadway; or
 - c. Any work performed in the road right-of-way;

2. Plan must be attached to the permit and kept at the job site any time work is being performed.
3. Plan must set forth the time of completion for the job.

D. Design Standards

1. All overhead installations shall conform to clearance standards of the Texas Department of Transportation and the pole be placed in the designated area for power specified as set forth in the *Texas Utilities Code, Section 181.045*.
2. All pole installation (including lighting) shall be placed at the backside of the Right of Way to ensure safety to the public. Any pole placed in violation of this requirement will be required to be moved to the appropriate location at the company's expense. Exceptions may be approved by the County Engineer.
3. All underground installations shall (these are minimum depths— utility may place deeper):
 - a. be placed at a minimum depth of forty-eight (48) inches below the top of the pavement;
 - b. be at least thirty-six (36) inches below ditch flow line when installation is within the area measured from top of bank to top of bank;
 - c. be at least forty-eight (48) inches below ditch flow line if low pressure gas or petroleum lines. For high pressure gas and petroleum lines, see High Pressure Pipelines requirements listed below;
 - d. not be closer than ten (10) feet from the edge of pavement. Exceptions may apply in rights of way of less than 60'.
4. Water Lines: All water lines must be a minimum 36-inches below the ditch flow line and cased. Waterlines shall be cased if crossing under the roadway.
5. Utilities in all new developments that have 60 feet or greater of right of way shall be installed within designated locations based upon the type of utility. The locations shall be as follows: (measured from back of right-of-way).
 - Power – 0-2 feet, nominally 1'
 - Phone – 2-4 feet, nominally 3'
 - Gas – 4-6 feet, nominally 5'
 - Cable – 6-8 feet, nominally 7'
6. Utilities with less than 60 feet right-of-way in all new developments shall install the utility in a similar manner as referenced in No. 3 above, however, the County Engineer or its designated representative will provide final approval of each utility location.
7. The length of any trench to be opened in advance of the pipe, conduit or ducts may not be longer than 400' if left open over night or unattended.
8. Crossings under a county road shall:
 - a. be bored or jacked. **ABSOLUTELY NO OPEN CUTS WITHIN COUNTY ROAD PAVEMENT;**
 - b. be pressure grouted for the full length of the crossing *if* the annular space between pipe and casing and soil exceeds one (1) inch. Brazos County must be given 24 hours notice of pressure grouting operations and have the opportunity to have an inspector on site to observe pressure grouting operations;
 - c. TxDOT Standard Specification Item 476 shall be followed for all boring, jacking, tunneling and joints.
9. Bore Pits
 - a. no pits shall remain open longer than 2 days;

- b. all pits shall have proper traffic control measures in place. See Traffic Control Plan listed above.
 - c. pits shall NOT be located within ten (10) feet from the edge of pavement without prior approval from the County Engineer or his representative;
 - d. when pits are to remain open for more than 8 hours, due diligence will be used in protecting the spoil pile to prevent drainage problems;
 - e. based upon soil conditions, the County Engineer or his representative may require shoring to protect pavement integrity;
 - f. based upon soil conditions, the County Engineer or his representative may require pits be placed further from the edge of road.
10. Any installation within ten (10) feet of edge of pavement shall meet the following:
- a. location must be approved by the County Engineer or his representative
 - b. backfilled with cement stabilized material.
 - c. based upon soil conditions, the County Engineer or his representative may require shoring to protect pavement integrity.
 - d. All excess water and mud shall be removed from the trench prior to backfilling. Any backfill placed during a rainy period or at other times where excess water cannot be prevented from entering the trench will be considered TEMPORARY and shall be replaced with PERMANENT cement stabilized material as soon as weather permits;
 - e. All disturbed base and pavement materials shall be removed and restored to the satisfaction of the County Engineer or his representatives.
 - f. No side or lateral tamping to fill voids under the base and pavement materials is allowed.
11. Company must be careful to not jeopardize the slope or integrity of the shoulder of the road. In the event Company damages the slope, shoulder or any other portion of the right-of-way, Company will be responsible for repairing the damage and replacing the right-of-way to the condition it was prior to commencing construction.
12. Operation of construction and/or maintenance equipment on the traveled surface of any improved County road will not be permitted, except in an instance whereby the laying, construction, maintenance and/or repair of cables, conduits and/or pole lines cannot be accomplished by any other method and in this event all such equipment shall be of the rubber tire variety. Appropriate traffic control shall be provided meeting TMUTCD requirements.
13. In the event said construction and/or maintenance and/or repair requires Company to remove, cut or jeopardize any section of the road (asphalt, cement, road base, etc), Company will be required to provide a performance bond or letter of credit securing necessary repairs. Said bond amount will be determined by the County Engineer.
14. The applicant shall submit a letter of "No Objection" from the Army Corps of Engineers for all designated wetlands and environmentally sensitive lands.

E. Emergency work

- 1. In the event Company is required to perform emergency services, that requires excavation in a County Right of Way, and unable to notify the County Engineer prior to conducting emergency repairs, Company shall notify County Engineer within 24 hours of beginning construction/repairs. This will allow the County Engineer and Road & Bridge Office an opportunity to inspect the site to ensure the integrity of the County Right of Way and traffic safety controls used.

F. Repairs to existing facilities

- 1. Maintenance and/or repair to existing cables, conduits, and/or pole lines which require disturbance of the soil, shall not be performed until plans describing such maintenance and/or repair have been approved by the County Engineer or designated representative and a permit has been obtained.

G. Relocation of utilities:

- 1. When and if the County Engineer determines that it is necessary for the construction, repair, improvement, alteration or relocation of all or any portion of said road, any or all poles, wires, pipes, cables or other facilities and appurtenances authorized hereunder, shall be removed from said road, or reset or relocated thereon, as required by the County Engineer within a reasonable time as determined by the County Engineer and Utility Company, and at the expense of the Utility Company.

H. High Pressure Pipelines

- 1. All utility Permits for high pressure pipelines (generally 60 PSI or greater), whether pertaining to controlled access or non-controlled access installations, should contain the following additional information in the description of the permit.
 - diameter
 - wall thickness
 - material specification
 - minimum yield strength
 - maximum operation pressure of the pipeline
- 2. With the exception of the maximum operation pressure of the pipeline, this information is to be supplied for both the carrier pipe and the casing.
- 3. Assurance must also be given that the installation material and design meet the minimum Federal Safety Standards for Liquid and Gas Pipe Lines. Assurance must be provided on company letterhead and signed by an authorized representative of the company.

4. Petroleum Pipelines:

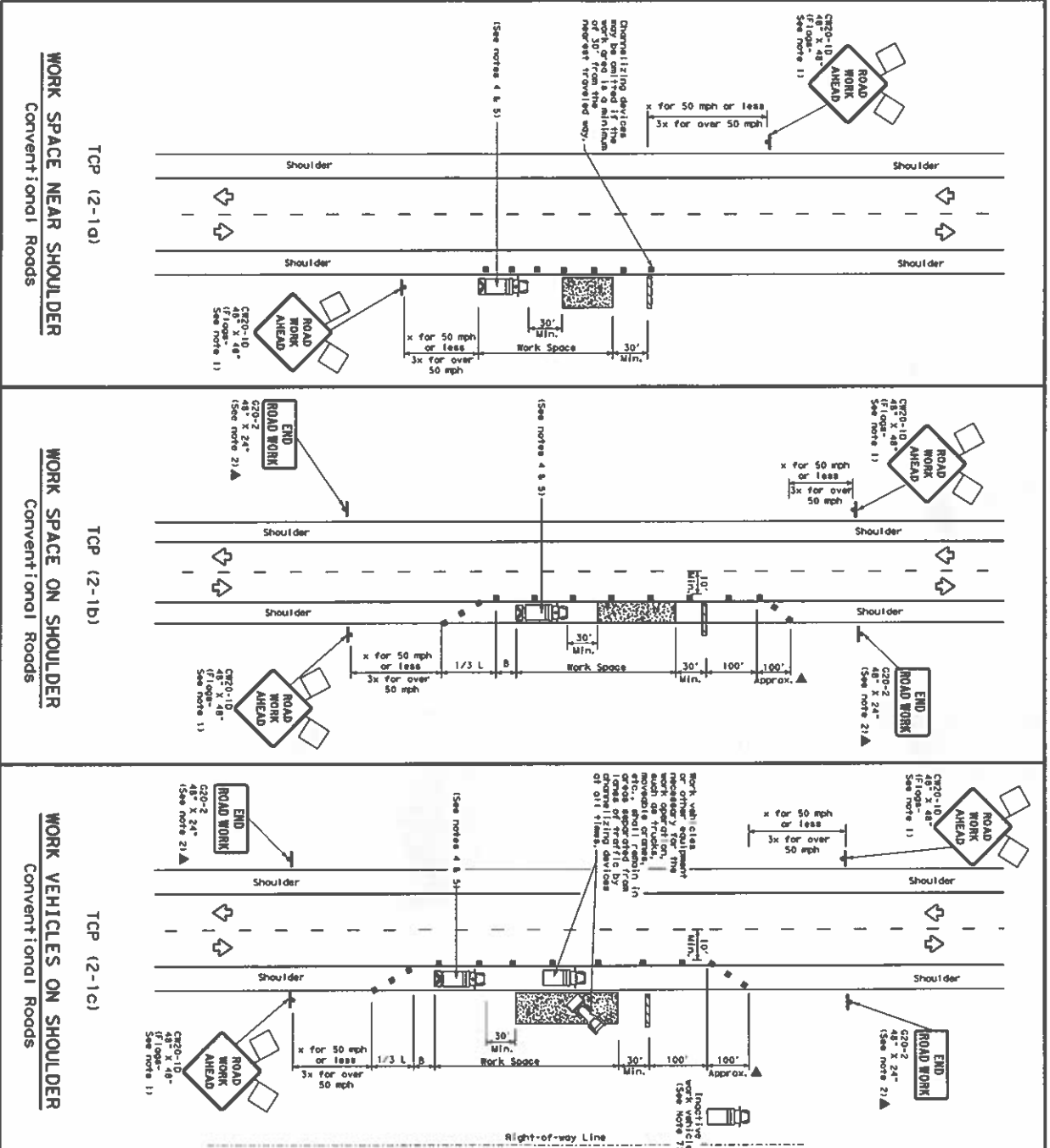
<u>Type of Pipeline</u>	<u>Depth (below deepest ditch grade)</u>	<u>Special Requirements</u>
Encased Pipe	Less than 10'	Must be covered with concrete pad at least 36" deep
Encased Pipe	Greater than 10'	No concrete pad required
Non-Cased Pipe	Less than 10'	Must be covered with concrete pad at least 48" deep
Non-Cased Pipe	Greater than 10'	No concrete pad required

The Concrete pad shall be minimum of 3" thick and width shall be pipe diameter plus 18" minimum.

- 5. Under no circumstances will a pipeline be installed parallel to a County Road within the Right-of-Way. Transmission lines have been determined to be petroleum pipelines (which includes natural gas lines) and shall not be parallel to a County Road.
- 6. Natural Gas Distribution is a line that serves the final customer.

DISCLAIMER: The use of this standard is governed by the "Texas Engineering Practice Act". No warranty of any kind is made by TABOT for any purpose whatsoever. TABOT assumes no responsibility for the conversion of this standard to other formats or for incorrect results or damages resulting from its use.

DATE: FILE:



TRAFFIC CONTROL PLAN CONVENTIONAL ROAD SHOULDER WORK

TCP (2-1)-18

Texas Department of Transportation
Traffic Operations Division

DATE: 5-24-18	DESIGNED BY: [Signature]	CHECKED BY: [Signature]	DATE: 5-24-18
FILE: 18-118	PROJECT: [Blank]	LOCATION: [Blank]	SECTION: [Blank]

LEGEND

	Type 3 Barricade		Channelizing Device
	Heavy Work Vehicle		Traffic Mattered Attention (TAM)
	Trailer Mounted Flashing Arrow Board		Perforated Conspicuous Material Sign (P-CMS)
	Sign		Traffic Flow
	Flag		Flagpole

GENERAL NOTES

- Flare placed to signs where shown, are REQUIRED.
- All traffic control devices (TL) listed are REQUIRED, except those denoted with the triangle symbol may be omitted when stated in the notes.
- Signs, flares, and other equipment may be omitted when stated in the notes.
- Signs, flares, and other equipment should be placed a minimum of 30 feet from the work area.
- Shoulder vehicle with TAM and high intensity flashing, lighting, and/or strobe light. A shoulder vehicle with a TAM should be used only if it can be positioned to the rear of the work area or the rear of the work area is not fully offsetting the work area.
- Performance or quality of the work, if workers are no longer present but road or work control devices require the traffic control to remain in place, Type 3 Barricades or other channelizing devices may be used.
- Additional signs, flares, and other equipment should be positioned at the front, rear, and sides of the work area.
- See TDP (5-1) for shoulder work on divided highways, expressways and freeways.
- Signs, flares, and other equipment should be placed near the work area.
- Flare may be used on the paved shoulder.
- CR1-5 "SHOULDER" signs may be used in place of CR1-10 "ROAD WORK AHEAD" signs for shoulder work on conventional roadways.

TYPICAL USAGE

MOBILE	SHORT TERM STATIONARY	INTERMEDIATE TERM STATIONARY	LONG TERM STATIONARY
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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Posted Speed (mph)	Minimum Traffic Control Device Length (ft)	Minimum Sign Spacing (ft)	Minimum Sign Spacing (ft) - Barrier	Minimum Sign Spacing (ft) - Open
10	10	10	10	10
15	15	15	15	15
20	20	20	20	20
25	25	25	25	25
30	30	30	30	30
35	35	35	35	35
40	40	40	40	40
45	45	45	45	45
50	50	50	50	50
55	55	55	55	55
60	60	60	60	60
65	65	65	65	65
70	70	70	70	70
75	75	75	75	75



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING:

4/1/2025

ITEM:

Approval of the Treasurer's Report for January 2025.

TO:

Commissioners Court

DATE:

03/27/2025

FISCAL IMPACT:

False

BUDGETED:

False

DOLLAR AMOUNT:

\$0.00

ACTION REQUESTED OR
ALTERNATIVES:

Approval

ATTACHMENTS:

File Name

Description

Type

[Treasurer s Report Approval Jan 2025.pdf](#)

Treasurer Report Approval

Backup Material

[Treasurer_Report_Jan_2025.PDF](#)

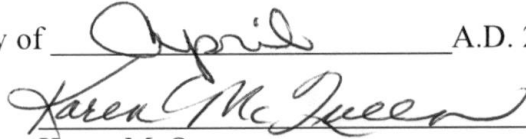
Treasurer Report for January 2025

Backup Material

The State of Texas, County of **BRAZOS**

We, the undersigned, as County Commissioners within and for Brazos County, and the Honorable Duane Peters, County Judge of Brazos County, constituting the entire Commissioners' Court of Brazos County, during a regular meeting of said Court have examined the foregoing report and have caused an order to be entered upon the Minutes of the Commissioners' Court of Brazos County approving said Report as presented and submitted as true and correct by Cristian Villarreal, Treasurer of Brazos County, as provided for in the Revised Statutes of the State of Texas. (*Texas Local Government Code, 114.026*)

Witness my hand this 1 day of April A.D. 2025



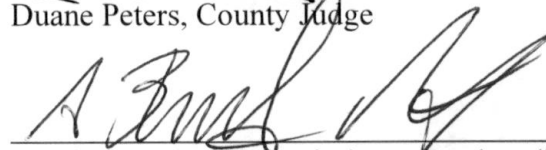
Karen McQueen
County Clerk, County of BRAZOS, State of Texas

Examined and approved in open Commissioners' Court this 1 day of

April 2025.



Duane Peters, County Judge



Bentley Nettles, Commissioner Precinct #1



Chuck Konderla, Commissioner Precinct #2



Fred Brown, Commissioner Precinct #3



Wanda J. Watson, Commissioner Precinct #4

Treasurer's Report for the **MONTH JANUARY 2025**

JANUARY 2025 TREASURER'S REPORT

	CASH BALANCE 12/31/2024	INCOMING	INVESTED INTEREST	SUB-TOTAL	DISBURSED	CASH BALANCE 1/31/2025	INVESTED	CK.ACCT.BAL. 1/31/2025
0100 - GENERAL FUND	166,661,666.73	63,259,249.48	517,015.43	230,437,931.64	12,221,002.59	218,216,929.05	146,238,502.77	71,978,426.28
1100 - HOTEL OCCUPANCY TAX	7,532,163.77	317,051.03		7,849,214.80	81,859.33	7,767,355.47		7,767,355.47
1200 - STATE LATERAL ROAD	131,478.97	714.52		132,193.49	-	132,193.49		132,193.49
1300 - UNCLAIMED FUNDS	512,023.91	3,015.47		515,039.38	876.18	514,163.20		514,163.20
1500 - LAW LIBRARY	192,608.15	9,367.92		201,976.07	3,824.89	198,151.18		198,151.18
1800 - LEOSE FUND	79,549.54	-		79,549.54	-	79,549.54		79,549.54
1900 - COUNTY RECORDS MANAGEMENT	709,679.02	3,856.76		713,535.78	-	713,535.78		713,535.78
2000 - COUNTY CLERK MGMT.FUND	1,333,766.48	29,013.37		1,362,779.85	21,252.55	1,341,527.30		1,341,527.30
2001 - COUNTY CLERK ARCHIVAL FUND	1,569,997.67	29,477.18		1,599,474.85	66.63	1,599,408.22		1,599,408.22
2200 - COURTHOUSE SECURITY FUND	183,271.35	8,377.34		191,648.69	489.35	191,159.34		191,159.34
2201 - JUSTICE COURT SECURITY FUND	269,191.38	4,366.71		273,558.09	-	273,558.09		273,558.09
2300 - DISTRICT CLERK MANAGEMENT FUND	326,677.13	13,085.67		339,762.80	6,659.83	333,102.97		333,102.97
2301 - DISTRICT CLERK ARCHIVAL FUND	1,625.14	8.83		1,633.97	-	1,633.97		1,633.97
2400 - JUSTICE @ PEACE - TECHNOLOGY FUND	78,204.47	2,875.92		81,080.39	-	81,080.39		81,080.39
2401 - CO.& DIST.COURT TECHNOLOGY FUND	137,951.90	1,495.09		139,446.99	-	139,446.99		139,446.99
2500 - SPECIAL FORFEITURE FUND	79,441.26	431.72		79,872.98	-	79,872.98		79,872.98
2600 - D/A HOT CHECK COLLECT FEES	5,472.53	29.74		5,502.27	-	5,502.27		5,502.27
2700 - BAIL BOND BOARD FEES	116,046.99	630.66		116,677.65	-	116,677.65		116,677.65
2900 - VIT INTEREST FUND	401,785.50	5,285.37		407,070.87	-	407,070.87		407,070.87
3000 - COUNTY GRANTS	(266,303.94)	222,534.71		(43,769.23)	385,382.20	(429,151.43)		(429,151.43)
3100 - AMERICAN RESCUE PLAN ACT	20,423,439.32	-	71,014.13	20,494,453.45	149,077.00	20,345,376.45	19,566,950.54	778,425.91
3200 - SB 22 2023 RURAL	961,825.99	5,227.06		967,053.05	42,241.55	924,811.50		924,811.50
3400 - D/A CRIME FUND	204,312.25	1,110.34		205,422.59	8,678.51	196,744.08		196,744.08
3500 - PRIMARY ELECTION SERVICES	47,867.53	260.14		48,127.67	211.48	47,916.19		47,916.19
3901 - BC HOUSING FINANCE CORP	519,870.80	2,825.25		522,696.05	-	522,696.05		522,696.05
4320 - CO 2020	4,984,259.05	4,143.72	15,421.39	5,003,824.16	231,385.68	4,772,438.48	4,004,056.14	768,382.34
4323 - ON SYSTEM ROAD BOND-TXDOT	14,433,776.62	7,206.54	50,678.81	14,491,661.97	350,807.65	14,140,854.32	13,158,386.35	982,467.97
43231 - OFF SYSTEM ROAD BOND	7,015,244.33	1,208.01	26,015.71	7,042,468.05	900,686.56	6,141,781.49	4,818,975.08	1,322,806.41
43232 - 2023 CERTIFICATES OF OBLIGATIONS	10,636,919.82	6,364.56	36,597.90	10,679,882.28	-	10,679,882.28	9,502,381.13	1,177,501.15
4500 - GEN.PERMANENT IMPV.	17,357,687.57	-		17,357,687.57	32,397.34	17,325,290.23		17,325,290.23
5000 - HEALTH & LIFE INSURANCE	14,759,644.98	1,961,385.66		16,721,030.64	1,859,566.52	14,861,464.12		14,861,464.12
5800 - COUNTY ATTORNEY OPERATING FUND	69,559.35	368.12		69,927.47	308.12	69,619.35		69,619.35
6000 - PAYROLL	1,897,765.38	6,571,674.30		8,469,439.68	6,587,618.04	1,881,821.64		1,881,821.64
9100 - HEALTH DEPARTMENT	3,186,682.74	699,783.74		3,886,466.48	340,351.45	3,546,115.03		3,546,115.03
9300 - REGIONAL MOBILITY AUTHORITY	48,097.45	261.39		48,358.84	-	48,358.84		48,358.84
9700 - COMMUNITY SUPERVISION	1,370,861.12	212,267.19		1,583,128.31	344,759.23	1,238,369.08		1,238,369.08
TTL.OF ACCTS.IN POOL	277,974,112.25	73,384,953.51	716,743.37	352,075,809.13	23,569,502.68	328,506,306.45	197,289,252.01	131,217,054.44
1600 - LOCAL PROVIDER PARTICIPATION	32,898,738.76	250,141.69		33,148,880.45	911,277.14	32,237,603.31		32,237,603.31
4100 - GEN.OBLIG.DEBT SVC.	7,825,006.29	5,853,593.81	15,538.51	13,694,138.61	-	13,694,138.61	4,034,462.36	9,659,676.25
TOTAL	318,697,857.30	79,488,689.01	732,281.88	398,918,828.19	24,480,779.82	374,438,048.37	201,323,714.37	173,114,334.00

This report is submitted as true and correct to Commissioners Court by Cristian T. Villarreal, Brazos County Treasurer, on April 1, 2025.



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING:

4/1/2025

ITEM:

Overpayments

- a. Ester B Williams - \$64.02
- b. Aggieland Title Company - \$6,388.47
- c. Frontier Title Company - \$35.02
- d. Carolyn Goar Riley - \$88.50
- e. Revez Grand LP - \$10.00
- f. Mehta Anup - \$135.00
- g. Katie Johnson - \$220.00

TO:

Commissioners Court

DATE:

03/26/2025

FISCAL IMPACT:

False

BUDGETED:

False

DOLLAR AMOUNT:

\$0.00

Overpayments or Erroneous Payments (Tax Code Section 31.11)

If a taxpayer applies for a refund, the collector must determine whether the payment was erroneous or excessive. If the collector determines the payment was erroneous or excessive and the auditor agrees, the collector refunds the payment from available current tax collections or from funds appropriated for making refunds.

NOTES/EXCEPTIONS:

Governing Body Approval (Tax Code Section 31.11(a)(1) and (a)(2))

Certain refunds require approval from the taxing unit's governing body. If a collector collects taxes for a single taxing unit, refunds exceeding \$500 must receive approval from the taxing unit's governing body. If a collector collects taxes for more than one taxing unit, refunds exceeding \$2,500 must receive approval from the taxing unit's governing body.

As general practice the County Auditor has chosen to present all tax refunds to the Commissioner's Court , even those that do not require approval from the Court.

ATTACHMENTS:

File Name

[CC_Refunds_03_25_25_\(002\).pdf](#)

Description

Tax Refund Applications

Type

Backup Material

Melissa Leonard, PCAC
Brazos County Tax Assessor/Collector
 4151 County Park Ct
 Bryan TX 77802
 979-775-9930
 979-775-9938 Fax

REFUNDS PENDING 03/25/2025

REQUESTOR	ESTER B WILLIAMS
ADDRESS	736 E AVENUE J4 LANCASTER CA 93535-3820
OWNER NAME	CD & MRYTLE MAXEY
PROP ID #	38043
REFUND AMOUNT	\$ 64.02

REQUESTOR	AGGIELAND TITLE COMPANY
ADDRESS	4438 STATE HWY 6 STE 101 COLLEGE STATION TX 77845
OWNER NAME	UNDETERMINED
PROP ID#	357506
REFUND AMOUNT	\$ 6388.47

REQUESTOR	FRONTIER TITLE COMPANY
ADDRESS	1101 UNIVERSITY DR E STE 106 COLLEGE STATION TX 77840
OWNER NAME	77 CAPITAL GROUP LLC
PROP ID#	38662
REFUND AMOUNT	\$ 35.02

REQUESTOR	KATIE JOHNSON
ADDRESS	PO BOX 925 PRAIRIE VIEW TX 77446
OWNER NAME	JAMES E JOHNSON
PROP ID#	20294
REFUND AMOUNT	\$ 220.00

REQUESTOR	CAROLYN GOAR RILEY
ADDRESS	PO BOX 6616 BRYAN TX 77805
OWNER NAME	CAROLYN GOAR RILEY
PROP ID#	436383
REFUND AMOUNT	\$ 88.50

REQUESTOR	REVEZ GRAND LP
ADDRESS	5729 KRAUSE LN, APT 15 AUSTIN TX 78738-6065
OWNER NAME	REVEZ GRAND LP
PROP ID#	100049
REFUND AMOUNT	\$ 10.00

REQUESTOR	MEHTA ANUP
ADDRESS	45138 RUTHERFORD TER FREMONT CA 94539-6067
OWNER NAME	METHA LIVING TRUST
PROP ID#	405638
REFUND AMOUNT	\$ 135.00

REQUESTOR	
ADDRESS	
OWNER NAME	
PROP ID#	
REFUND AMOUNT	

APPLICATION FOR TAX REFUND

Collecting Office Name
Brazos County Tax Office
4151 County Park Court
Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)
Brazos County, City of Bryan, City of College Station
Bryan ISD, College Station ISD, F1, F2, F3, F4,
City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

MAXEY C D & MYRTLE
157 MARATHON RD
ALTADENA CA 91001-4453

PROPERTY DESCRIPTION

Legal: PRAIRIE VIEW HEIGHTS, BLOCK 1, LOT 2
Address: 618 COLUMBUS ST (CS) ,
Account # 38043

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2023	06/30/2024	\$4000.00	\$64.02

Taxpayer's reason for refund: OP-Overpayment

REFUND TO:

WILLIAMS ESTER B
736 E AVENUE J4
LANCASTER CA 93535-3820

Sign below and return form to the Brazos County Tax Office.

"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."

Ester B Williams
Signature

03-18-25
Date

626-497-5238
Phone #

Email Address

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is Approved Disapproved

[Signature]
Authorized Officer Signature

4/1/25
Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

07/08/2024 09:49AM

KRISTEEN ROE, CTA PH# (979) 775-9930
 BRAZOS COUNTY TAX ASSESSOR COLLECTOR
 4151 COUNTY PARK CT
 BRYAN, TX 77802

Receipt Number	
3362594	
Date Posted	06/30/2024
Payment Type	P
Payment Code	Over/Refund
Total Paid	\$4,000.00

PAID BY:

WILLIAMS ESTER
 157 E MARATHON RD
 ALTADENA, CA 91001

Property ID	Geo	Legal Acres	Owner Name and Address
38043	516500-0001-0020	0.0000	MAXEY C D & MYRTLE 157 MARATHON RD ALTADENA, CA 91001-4453
Legal Description			
PRAIRIE VIEW HEIGHTS, BLOCK 1, LOT 2			
Situs	DBA Name		
618 COLUMBUS ST (CS)			

Entity	Year	Rate	Taxable Value	Stmt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd
Z REFUND ENTITY	2023	0.00000	0	149282	N	64.02	0.00	0.00	0.00	0.00	64.02
BRAZOS COUNTY CITY OF COLL.	2023	0.40970	181,571	84715	N	743.89	0.00	111.59	0.00	0.00	855.48
STAT. COLLEGE STATION	2023	0.51309	181,571	84715	N	931.62	0.00	139.75	0.00	0.00	1,071.37
ISD	2023	0.96220	181,571	84715	N	1,747.07	0.00	262.06	0.00	0.00	2,009.13
											4,000.00

Balance Due As Of 06/30/2024: -64.02

Tender	Details	Description	Amount
Check	1948		4000.00
			4000.00

Operator	Batch	Total Paid
tmooore	52156 (07/08/2024TM)	4,000.00

APPLICATION FOR TAX REFUND

Collecting Office Name
Brazos County Tax Office
4151 County Park Court
Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)
Brazos County, City of Bryan, City of College Station
Bryan ISD, College Station ISD, F1, F2, F3, F4,
City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

UNDETERMINED OWNER
UNKNOWN ADDR

PROPERTY DESCRIPTION

Legal: PASLER, BLOCK 2, LOT 33 & 34
Address: TURNER ST ,
Account # 357506

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2024	11/22/2024	\$10161.16	\$6388.47

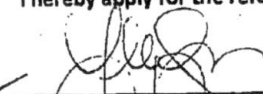
Taxpayer's reason for refund: OP-Overpayment

REFUND TO:

AGGIELAND TITLE COMPANY
4438 STATE HIGHWAY 6 STE 101
COLLEGE STATION TX 77845

Sign below and return form to the Brazos County Tax Office.

"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."



Signature
979-731-8400

Phone #

11/23/2024

Date

allison.strope@aggielandtitle.com

Email Address

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is Approved Disapproved



Authorized Officer Signature

4/1/25

Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

11/22/2024 02:02PM

MELISSA LEONARD, PCAC PH# (979) 775-9930
 BRAZOS COUNTY TAX ASSESSOR COLLECTOR
 4151 COUNTY PARK CT
 BRYAN, TX 77802

Receipt Number	
3379193	
Date Posted	11/22/2024
Payment Type	P
Payment Code	Over/Refund
Total Paid	\$10,161.16

PAID BY:

AGGIELAND TITLE COMPANY
 4438 STATE HIGHWAY 6 STE 101
 COLLEGE STATION, TX 77845

Property ID	Geo	Legal Acres	Owner Name and Address
357506	496500-0002-0330	0.0000	UNDETERMINED OWNER UNKNOWN ADDR
Legal Description			
PASLER, BLOCK 2, LOT 33 & 34			
Situs		DBA Name	
TURNER ST ,			

Entity	Year	Rate	Taxable Value	Stmt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd
Z REFUND ENTITY	2024	0.00000	0	149995	N	6,388.47	0.00	0.00	0.00	0.00	6,388.47
BRAZOS COUNTY CITY OF COLL.	2024	0.41970	197,970	136035	N	830.88	0.00	0.00	0.00	0.00	830.88
STAT. COLLEGE STATION	2024	0.51309	197,970	136035	N	1,015.76	0.00	0.00	0.00	0.00	1,015.76
ISD	2024	0.97290	197,970	136035	N	1,926.05	0.00	0.00	0.00	0.00	1,926.05
											10,161.16

Balance Due As Of 11/22/2024: -6388.47

Tender	Details	Description	Amount
Check	520001708		10161.16
			10161.16

Operator	Batch		Total Paid
tmoore	53940 (11/22/2024TM)		10,161.16

APPLICATION FOR TAX REFUND

Collecting Office Name

Brazos County Tax Office

4151 County Park Court

Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)

Brazos County, City of Bryan, City of College Station

Bryan ISD, College Station ISD, F1, F2, F3, F4,

City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

77 CAPITAL GROUP LLC

2061 CHIEF ST

BRYAN TX 77807-1576

PROPERTY DESCRIPTION

Legal: NORTH RAMPARTS CONDOS, BLDG F, UNIT 600

Address: 400 NAGLE ST 600 ,

Account # 38662

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2024	03/07/2025	\$535.27	\$35.02

Taxpayer's reason for refund: OP-Overpayment

REFUND TO:

FRONTIER TITLE COMPANY

WH LLC -- ESCROW

1101 UNIVERSITY DR EASE STE 106

COLLEGE STATION, TX 77840

Sign below and return form to the Brazos County Tax Office.

"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."

M. Chyba - Frontier Title
Signature

3/19/2025
Date

979-977-0123
Phone #

mbrasve@frontiertitletxas.com
Email Address

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is Approved [] Disapproved

[Signature]
Authorized Officer Signature

4/1/25
Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

03/13/2025 01:12PM

MELISSA LEONARD, PCAC PH# (979) 775-9930
 BRAZOS COUNTY TAX ASSESSOR COLLECTOR
 4151 COUNTY PARK CT
 BRYAN, TX 77802

Receipt Number	
3452195	
Date Posted	03/07/2025
Payment Type	P
Payment Code	Over/Refund
Total Paid	\$535.27

PAID BY:

FRONTIER TITLE COMPANY
 WH LLC - ESCROW
 1101 UNIVERSITY DR EAST STE 106
 COLLEGE STATION, TX 77840

Property ID	Geo	Legal Acres	Owner Name and Address
38662	532100-0006-6000	0.0000	77 CAPITAL GROUP LLC 2061 CHIEF ST BRYAN, TX 77807-1576
Legal Description			
NORTH RAMPARTS CONDOS, BLDG F, UNIT 600			
Situs	DBA Name		
400 NAGLE ST 600			

Entity	Year	Rate	Taxable Value	Stmnt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd
Z REFUND ENTITY	2024	0.00000	0	150719	N	35.02	0.00	0.00	0.00	0.00	35.02
BRAZOS COUNTY CITY OF COLL.	2024	0.41970	52,500	733	N	110.17	0.00	0.00	0.00	0.00	110.17
STAT. COLLEGE STATION	2024	0.51309	52,500	733	N	134.69	0.00	0.00	0.00	0.00	134.69
ISD	2024	0.97290	52,500	733	N	255.39	0.00	0.00	0.00	0.00	255.39
											535.27

Balance Due As Of 03/07/2025: -35.02

Tender	Details	Description	Amount
Check	43001	repost	535.27
			535.27

Operator	Batch	Total Paid
lemerson	55830 (Correction Batch_PID 38662_03132025)	535.27

APPLICATION FOR TAX REFUND

Collecting Office Name

Brazos County Tax Office

4151 County Park Court

Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)

Brazos County, City of Bryan, City of College Station

Bryan ISD, College Station ISD, F1, F2, F3, F4,

City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

JOHNSON JAMES E

PO BOX 925

PRAIRIE VIEW TX 77446-0925

PROPERTY DESCRIPTION

Legal: BRYAN'S 1ST, BLOCK 5, LOT 8

Address: 706 E MARTIN LUTHER KING JR ST ,

Account # 20294

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2024	01/17/2025	\$220.00	\$220.00

Taxpayer's reason for refund: OP-Overpayment

REFUND TO:

JOHNSON KATIE

PO BOX 925

PRAIRIE VIEW TX 77446-0925

Sign below and return form to the Brazos County Tax Office.

"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."

Katie F. Johnson
Signature

2-25-25
Date

Phone # _____

Email Address _____

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is Approved Disapproved

[Signature]
Authorized Officer Signature

4/1/25
Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

01/17/2025 09:34AM

MELISSA LEONARD, PCAC PH# (979) 775-9930
BRAZOS COUNTY TAX ASSESSOR COLLECTOR
4151 COUNTY PARK CT
BRYAN, TX 77802

Receipt Number

3433050

Date Posted	01/17/2025
Payment Type	P
Payment Code	Over/Refund
Total Paid	\$220.00

PAID BY:

JOHNSON KATIE F
PO BOX 925
PRAIRIE VIEW, TX 77446-0925

Property ID	Geo	Legal Acres	Owner Name and Address								
20294	167000-0105-0080	0.0000	JOHNSON JAMES E PO BOX 925 PRAIRIE VIEW, TX 77446-0925								
Legal Description			DBA Name								
BRYAN'S 1ST, BLOCK 5, LOT 8											
Entity	Year	Rate	Taxable Value	Stmt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd
Z REFUND ENTITY	2024	0.00000	0	150518	N	220.00	0.00	0.00	0.00	0.00	220.00
Balance Due As Of 01/17/2025: -220.00											

Tender	Details	Description	Amount
Check	5392588		220.00
			220.00

Operator Batch
tmoore 54842 (01/17/2025TM)

Total Paid
220.00

APPLICATION FOR TAX REFUND

Collecting Office Name
Brazos County Tax Office
4151 County Park Court
Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)
Brazos County, City of Bryan, City of College Station
Bryan ISD, College Station ISD, F1, F2, F3, F4,
City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

RILEY CAROLYN GOAR
PO BOX 6616
BRYAN TX 77805-6616

PROPERTY DESCRIPTION

Legal: WILSON ODOM (ALLOCATION) 30027623-000 WILDFIRE ENER/MADISONVILLE, W. (WOOD AB
103 /DAVIS, J K SUR .0025767100 R
Address:
Account # 436383

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2024	01/31/2025	\$137.16	\$88.50

Taxpayer's reason for refund: OP-Overpayment

REFUND TO:

RILEY CAROLYN GOAR
PO BOX 6616
BRYAN TX 77805-6616

Sign below and return form to the Brazos County Tax Office.
"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."

Carolyn Goar Riley
Signature

3-21-25
Date

218-910-8822
Phone #

Email Address

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is Approved Disapproved

[Signature]
Authorized Officer Signature

4/1/25
Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

02/14/2025 03:55PM

MELISSA LEONARD, PCAC PH# (979) 775-9930
 BRAZOS COUNTY TAX ASSESSOR COLLECTOR
 4151 COUNTY PARK CT
 BRYAN, TX 77802

Receipt Number	
3449486	
Date Posted	01/31/2025
Payment Type	P
Payment Code	Over/Refund
Total Paid	\$137.16

PAID BY:

RILEY CAROLYN GOAR
 PO BOX 6616
 BRYAN, TX 77805-6616

Property ID	Geo	Legal Acres	Owner Name and Address
436383	30-027623-000-R-030027623000R001001	0.0000	RILEY CAROLYN GOAR PO BOX 6616 BRYAN, TX 77805-6616
Legal Description			
WILSON ODOM (ALLOCATION) 30027623-000 WILDFIRE ENER/MADISONVILLE, W. (WOOD AB 103 /DAVIS, J K SUR .0025767100 R			
Situs	DBA Name		

Entity	Year	Rate	Taxable Value	Stmt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd
Z REFUND ENTITY	2024	0.00000	0	150877	N	88.50	0.00	0.00	0.00	0.00	88.50
EMG SVCS DIST #3	2024	0.02300	9,870	111541	N	0.81	0.00	0.00	0.00	0.00	0.81
BRYAN ISD	2024	0.94690	9,870	111541	N	33.15	0.00	0.00	0.00	0.00	33.15
BRAZOS COUNTY	2024	0.41970	9,870	111541	N	14.70	0.00	0.00	0.00	0.00	14.70
Balance Due As Of 01/31/2025: -88.50											137.16

Tender	Details	Description	Amount
Check	1373		137.16
			137.16

Operator	Batch	Total Paid
lemerson	55390 (02142025_LE)	137.16

APPLICATION FOR TAX REFUND

Collecting Office Name

Brazos County Tax Office

4151 County Park Court

Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)

Brazos County, City of Bryan, City of College Station

Bryan ISD, College Station ISD, F1, F2, F3, F4,

City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

REVEZ GRAND LP

5729 KRAUSE LN

APT 15

AUSTIN TX 78738-6065

PROPERTY DESCRIPTION

Legal: A005901, T J WOOTEN (ICL), TRACT 37.03, 3.28 ACRES

Address: FOSTER RD (COB) ,

Account # 100049

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2024	01/17/2025	\$7689.09	\$10.00

Taxpayer's reason for refund: OP-Overpayment

REFUND TO:

REVEZ GRAND LP

5729 KRAUSE LN

APT 15

AUSTIN TX 78738-6065

Sign below and return form to the Brazos County Tax Office.

"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."

Sandra Cohen ^{Member}
Revez Grand LP

Signature

Date

979-676-1537

Phone #

3/16/25
Sandra-cohen@mac.com

Email Address

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is Approved Disapproved

[Signature]
Authorized Officer Signature

4/1/25
Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

01/17/2025 10:47AM

MELISSA LEONARD, PCAC PH# (979) 775-9930
 BRAZOS COUNTY TAX ASSESSOR COLLECTOR
 4151 COUNTY PARK CT
 BRYAN, TX 77802

Receipt Number
3433097

Date Posted 01/17/2025
 Payment Type P
 Payment Code Over/Refund
 Total Paid **\$7,689.09**

PAID BY:

REVEZ GRAND LP
 5729 KRAUSE LN
 APT 15
 AUSTIN, TX 78738-6065

Property ID	Geo	Legal Acres	Owner Name and Address
100049	005901-0037-0003	3.2800	REVEZ GRAND LP 5729 KRAUSE LN APT 15 AUSTIN, TX 78738-6065
Legal Description			
A005901, T J WOOTEN (ICL), TRACT 37.03, 3.28 ACRES			
Situs		DBA Name	
FOSTER RD (COB)			

Entity	Year	Rate	Taxable Value	Stmt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd
Z REFUND ENTITY	2024	0.00000	0	150527	N	10.00	0.00	0.00	0.00	0.00	10.00
BRAZOS COUNTY	2024	0.41970	385,768	110415	N	1,619.06	0.00	0.00	0.00	0.00	1,619.06
CITY OF BRYAN	2024	0.62400	385,768	110415	N	2,407.20	0.00	0.00	0.00	0.00	2,407.20
BRYAN ISD	2024	0.94690	385,768	110415	N	3,652.83	0.00	0.00	0.00	0.00	3,652.83
											7,689.09

Balance Due As Of 01/17/2025: -10.00

Tender	Details	Description	Amount
Check	1074		7689.09
			7689.09

Operator	Batch		Total Paid
imoore	54842 (01/17/2025TM)		7,689.09

APPLICATION FOR TAX REFUND

Collecting Office Name

Brazos County Tax Office

4151 County Park Court

Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)

Brazos County, City of Bryan, City of College Station

Bryan ISD, College Station ISD, F1, F2, F3, F4,

City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

MEHTA LIVING TRUST

% MEHTA ANUP S & BENITA

45138 RUTHERFORD TER

FREMONT CA 94539-6067

PROPERTY DESCRIPTION

Legal: LAKERIDGE TOWNHOMES CONDOS PH 3C, BLDG 30, UNIT 3013

Address: 1198 JONES-BUTLER RD #3013 ,

Account # 405638

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2024	03/12/2025	\$135.00	\$135.00

Taxpayer's reason for refund: OP-Overpayment

REFUND TO:

MEHTA ANUP

45138 RUTHERFORD TER

FREMONT CA 94539-6067

Sign below and return form to the Brazos County Tax Office.

"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."

AS mehta
Signature

3/20/2025
Date

510-931-9707
Phone #

anup.s.mehta@ymcdil.com
Email Address

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is Approved Disapproved

[Signature]
Authorized Officer Signature

4/1/25
Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

03/12/2025 08:32AM

MELISSA LEONARD, PCAC PH# (979) 775-9930
 BRAZOS COUNTY TAX ASSESSOR COLLECTOR
 4151 COUNTY PARK CT
 BRYAN, TX 77802

Receipt Number

3452035

Date Posted	03/12/2025
Payment Type	P
Payment Code	Over/Refund
Total Paid	\$135.00

PAID BY:

MEHTA ANUP
 45138 RUTHERFORD TER
 FREMONT, CA 94539-6067

Property ID	Geo	Legal Acres	Owner Name and Address								
405638	378680-0330-3013	0.0000	MEHTA LIVING TRUST % MEHTA ANUP S & BENITA 45138 RUTHERFORD TER FREMONT, CA 94539-6067								
Legal Description											
LAKERIDGE TOWNHOMES CONDOS PH 3C, BLDG 30, UNIT 3013											
Situs			DBA Name								
1198 JONES-BUTLER RD #3013,			LAKERIDGE LIVING								
Entity	Year	Rate	Taxable Value	Stmnt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd
CITY OF COLL.											
STAT.	2024	0.51309	273,738	88561	N	0.00	0.00	0.00	0.00	0.00	0.00
BRAZOS COUNTY COLLEGE STATION	2024	0.41970	273,738	88561	N	0.00	0.00	0.00	0.00	0.00	0.00
ISD	2024	0.97290	273,738	88561	N	0.00	0.00	0.00	0.00	0.00	0.00
Z REFUND ENTITY	2024	0.00000	0	150718	N	135.00	0.00	0.00	0.00	0.00	135.00

Balance Due As Of 03/12/2025: -135.00

Tender	Details	Description	Amount
Check	27603807		135.00
			135.00

Operator Batch
 tmoore 55801 (03/12/2025TM)

Total Paid
135.00



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Budget Office NUMBER:
DATE OF COURT MEETING: 4/1/2025
ITEM: • FY 24/25 Budget Amendments 24.01 - 24.04
TO: Commissioners Court
FROM: Nina Payne
DATE: 03/27/2025
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00
ACTION REQUESTED OR ALTERNATIVES: Request approval.

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
24_Coversheet.pdf	FY 25 Budget Amendments 24.01 - 24.04	Cover Memo
24.01 - 24.04.pdf	FY 25 Budget Amendments 24.01 - 24.04	Budget Amendment

BRAZOS COUNTY, TEXAS

BUDGET AMENDMENT(S) FOR THE 2024-2025 BUDGET YEAR

NO. 24/25 24.01 – 24.04

On this the 1st day of April 2025 at a regular meeting of the Commissioners' Court, the following members were present:

- A. Duane Peters, County Judge, Presiding
- B. Bentley Nettles, Commissioner, Precinct 1
- C. Chuck Konderla, Commissioner, Precinct 2
- D. Fred Brown, Commissioner, Precinct 3
- E. Wanda Watson, Commissioner, Precinct 4
- F. Karen McQueen, County Clerk

The following proceedings were held:

THAT WHEREAS, on the 1st day of April 2025 the Court heard and approved a budget amendment(s) for the 2024-2025 budget year for Brazos County, Texas; and

WHEREAS, expenditure is necessary due to the necessity to meet unusual and unforeseen conditions which could not be reasonably included in the original budget adopted 10 September 2024, the following amendment(s) to the original budget are hereby authorized, as described on the attached page(s).

ADOPTED AND APPROVED this the 1st day of April 2025.

THE COMMISSIONERS COURT OF BRAZOS COUNTY, TEXAS.

By: _____



Duane Peters, County Judge

Original: County Clerk's Office and
Attached to the original budget

TEXAS IDENTIFICATION NUMBER: 17460004330

=====

MAIL CODE: 014
BRAZOS COUNTY
200 S TEXAS AVE STE 240
BRYAN, TX, 77803-3999

=====

AGENCY: 644 - TEXAS JUVENILE JUSTICE DEPARTMENT
PAYMENT ISSUE DATE: 2025-03-24
PAYMENT NUMBER: 2810041
PAYMENT TYPE: DD
CONSOLIDATED PAYMENT AMOUNT: 122570.00
CONSOLIDATED PAYMENT INTEREST: 0.00

INVOICE NUMBER: FEB2025 MONTHLY GRANT PMT(A-I)
INVOICE DESCRIPTION: FEB2025 MONTHLY GRANT PMT(A-I)
DOCUMENT NUMBER: 90231397
INVOICE AMOUNT: 31,822.00
INVOICE INTEREST: 0.00

INVOICE NUMBER: FEB2025 MONTHLY GRANT PMT(A-I)
INVOICE DESCRIPTION: FEB2025 MONTHLY GRANT PMT(A-I)
DOCUMENT NUMBER: 90231397
INVOICE AMOUNT: 49,362.00
INVOICE INTEREST: 0.00

INVOICE NUMBER: FEB2025 MONTHLY GRANT PMT(A-I)
INVOICE DESCRIPTION: FEB2025 MONTHLY GRANT PMT(A-I)
DOCUMENT NUMBER: 90231397
INVOICE AMOUNT: 25,672.00
INVOICE INTEREST: 0.00

INVOICE NUMBER: FEB2025 MONTHLY GRANT PMT(A-I)
INVOICE DESCRIPTION: FEB2025 MONTHLY GRANT PMT(A-I)
DOCUMENT NUMBER: 90231397
INVOICE AMOUNT: 12,564.00
INVOICE INTEREST: 0.00

INVOICE NUMBER: FEB2025 MONTHLY GRANT PMT(A-I)
INVOICE DESCRIPTION: FEB2025 MONTHLY GRANT PMT(A-I)
DOCUMENT NUMBER: 90231397
INVOICE AMOUNT: 3,150.00
INVOICE INTEREST: 0.00



BRAZOS COUNTY, TEXAS
GRANT APPLICATION APPROVAL FORM

Date: 02/04/2025

Requesting Department: Juvenile Services

Grant Title: State Aid for Southeast Texas Juvenile Chief's Association

Granting Agency: Texas Juvenile Justice Department

Amount Requested: \$ 3,150.00

Grant Term (Beg/End): One time request

Project Description: Juvenile Services is requesting to use state aid grant funds for window tinting on the pod entry doors in the Juvenile Detention Center as a safety measure to prevent youth from observing movement in certain areas.

Will this grant fund salary & benefits? Yes No

Is there County Match requirement? Yes No

Are there financial reporting requirements? Yes No

Who will do financial reporting? N/A

Are there programmatic reporting requirements? Yes No

Who will do programmatic reporting? N/A

*Please include all available backup documentation with the approval form. All grants are contracts between Brazos County and the granting agency and should be approved by Commissioners Court prior to the application submission.

Linda Ricketson
Authorized Signature

Approved by Commissioners Court on this 4 day of February 2025

[Signature]
Commissioners Court Approval



BRAZOS COUNTY JUVENILE SERVICES DEPARTMENT

Linda Ricketson, Director
Melissa White, Assistant Director

To: Brazos County Commissioners Court

From: Linda Ricketson, Executive Director
Brazos County Juvenile Services

Date: January 29, 2025

RE: Southeast Texas Juvenile Chief's Association Supplemental and
Emergent Funds for Juvenile Services in the amount of \$3,150.00.

The Brazos County Juvenile Services Department is requesting approval to accept supplemental and emergent funds distributed by the Southeast Texas Juvenile Chief's Association. These funds are available to departments in our region to provide services, supplies or other needs for the department. Juvenile Services is requesting to use these funds for window tinting on the pod entry doors in the detention center. Currently the youth can see movement in certain areas of the detention center, which is a safety concern for various reasons.

These funds will be deposited with the Brazos County Treasurer, indicating the appropriate account and an explanation of how the funds will be used by the donor.

The Juvenile Services Department is not requesting Brazos County for any additional funds to support this initiative.

AG SOLAR GUARD INC

P O BOX 2343
COLLEGE STATION TX
77841

Estimate

Date	Estimate #
1/20/2025	89

Name / Address
braves county

			Project
Description	Qty	Rate	Total
estimate to provide materials and labor for installation at juvenile facility estimate number one 40 panes of glass with window tinting - reflective on one side for a one way effect 10 YEAR WARRANTY PRODUCT		3,150.00	3,150.00
		Total	\$3,150.00

**BRAZOS COUNTY, TEXAS
REQUEST FOR BUDGET AMENDMENT**

REQUESTING DEPARTMENT: 28007000 - Inauguration
Division Description

PLEASE ADJUST THE FOLLOWING:

TO		DOLLAR AMOUNT
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	
<u>51660000</u>	<u>Inauguration Salary</u>	\$ <u>\$55,772.17</u>
<u>53660000</u>	<u>Inauguration Benefits</u>	\$ <u>\$13,748.28</u>
<u>61802000</u>	<u>Inauguration Travel</u>	\$ <u>\$16,060.00</u>
<u>46055000</u>	<u>Misc Other Revenue</u>	\$ <u>(\$85,580.45)</u>
_____	_____	\$ _____
_____	_____	\$ _____
	TOTAL (A)	\$ <u>\$0.00</u>
 FROM		
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
	TOTAL (B)	\$ _____

Total (A) should equal Total (B)

Explanation: _____ To reclassify budget to proper accounts.

To account for the expense of County employee's & reserves working the 2025 Inauguration and the reimbursement request to Washington DC for the cost of the employees and reserves working the 2025 Inauguration. This doesn't increase the budget for the County.

Kadi Com
 ELECTED OFFICIAL OR DEPARTMENT
 HEAD SIGNATURE

3-25-2025
 DATE

Sec. 111.0107. SPECIAL BUDGET FOR REVENUE FROM INTERGOVERNMENTAL CONTRACTS. The county auditor or the county judge in a county that does not have a county auditor shall certify to the commissioners court the receipt of all revenue from intergovernmental contracts that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the revenue from intergovernmental contracts for its intended purpose.

Metropolitan Police Department
 Homeland Security Bureau
 2025 INAUGURATION PLANNING COMMITTEE

Final Expense Summary

AGENCY NAME: Brazos County

01/18/25 Total Salary	01/19/25 Total Salary	01/20/25 Total Salary	01/21/25 Total Salary	Total Salary	Total Per Diem	Total Ground Transportation	Total Air Transportation	Total Reimbursement Request
\$13,815.76	\$13,815.76	\$28,073.17	\$13,815.76	\$69,520.45	\$16,060.00	\$0.00	\$0.00	\$85,580.45
Use Form 4 (Daily Time Sheet) totals for the above boxes.				Boxes in yellow will autocalculate once the other tabs are completed. The "total reimbursement request" amount should match the amount on the reimbursement cover letter.				

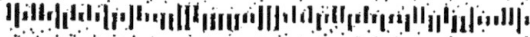
GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
1101 4TH STREET, S.W. SUITE W890
WASHINGTON, DC 20024



Date: 03/21/2025
Check #: 007141728
Payment Amount: 85,580.45
Vendor #: PSJC-SB0-J



015163 R3K6T1A
BRAZOS COUNTY
P O BOX 914
BRAZOS CNTY TREASURER
BRYAN TX 77806



Remittance Advice

Invoice Date	Invoice #	Related PO #	Invoice Gross Amt	Discount Amount	Invoice Net Amt
03/17/2025	INAUG25-BRAZOS		85,580.45	0.00	85,580.45
BRAZOS COUNTY PSJC-SB0-FY25-IN					

PLEASE DETACH BEFORE DEPOSITING CHECK

THIS CHECK CONTAINS MULTIPLE FRAUD DETERRENT SECURITY FEATURES

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
1101 4TH STREET, S.W. SUITE W890
WASHINGTON, DC 20024



#5-156/531

Date: 03/21/2025
Check #: 007141728

Pay Exactly **Eighty-Five Thousand Five Hundred Eighty and 45/100 US Dollars**

Amount

\$***85,580.45

TO THE ORDER OF
BRAZOS COUNTY
P O BOX 914
BRAZOS CNTY TREASURER
BRYAN TX 77806

VOID AFTER 180 DAYS

Authorized Signer

WELLS FARGO BANK, N.A.

⑈0007141728⑈ ⑆053101561⑆ 2079900624078⑈



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING:

9/24/2024

ITEM:

Approval requested of MOU between the United States Attorney's Office for the District of Columbia, the Metropolitan Police Department of Washington, D.C. (MPD) and the Brazos County Sheriff's Office. This will allow members of the Brazos County Law Enforcement agencies to participate in the Inaugural activities of the President of the United States.

TO:

Commissioners Court

DATE:

09/20/2024

FISCAL IMPACT:

False

BUDGETED:

False

DOLLAR AMOUNT:

\$0.00

ATTACHMENTS:

File Name

Description

Type

2025_Brazos_County_Sheriff-

s_Office_MOU_1Y8W1US2Ry0zZL.pdf

MOU - US Attorney's Office, MPD, and Brazos County
Sheriff's Office

Backup Material

Sheriff_s_Officers_for_2017_Inauguration.pdf

Sheriff's Officers for 2017 Inauguration

Backup Material

APPROVED

Duane Peters
County Judge

Date

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (MOU) is executed by the United States Attorney's Office for the District of Columbia, the Metropolitan Police Department of Washington, D.C. (MPD) and the BRAZOS COUNTY SHERIFF'S OFFICE.

I. PURPOSE

The purpose of the MOU is to outline the mission of the Presidential Inauguration Task Force (PITF) in the Washington, D.C. area from Friday, January 17, 2025, to Tuesday, January 21, 2025. Additionally, this MOU defines relationships between the U.S. Marshals Service, MPD and the BRAZOS COUNTY SHERIFF'S OFFICE, as well as other participating agencies with regard to policy, guidance, utilization of resources, planning, training, public relations and media in order to maximize interagency cooperation.

II. MISSION

The mission of the PITF is to achieve maximum coordination and cooperation in bringing to bear combined resources to effectively implement measures to promote the safety of the President of the United States, inaugural participants, the public, visitors and residents while allowing individuals and groups to exercise their legal rights.

Additionally, all units that are participating agencies will coordinate their activities and be considered a member of the PITF, sharing information and coordinating investigative and law enforcement efforts which may result from any apprehensions originating from the PITF.

III. ORGANIZATIONAL STRUCTURE

A. Direction

The BRAZOS COUNTY SHERIFF'S OFFICE acknowledges that the PITF is a joint operation in which all agencies, including the MPD, the United States Attorney's Office for the District of Columbia, United States Marshals Service, United States Secret Service, United States Federal Bureau of Investigation, National Park Service, the BRAZOS COUNTY SHERIFF'S OFFICE and other agencies, act as partners in the operation of the PITF. The Command Center for the operations will be located at the MPD Headquarters and will be staffed by officers from the United States Marshals Service, MPD, U.S. Park Police, and the Federal Bureau of Investigation. These officers will serve as the Executive Council for this operation.

B. Supervision

The day-to-day operation and administrative control of the PITF will be the responsibility of MPD's Inaugural Planning Committee Commanding Officer. The Inaugural Planning Committee Commanding Officer will coordinate with supervisory personnel of the United States Secret Service as the sponsoring agency for Special Deputation (federal) and with MPD as the lead agency for the operation. The daily management of the PITF will be closely monitored by the MPD.

Responsibility for the conduct of the PITF members, both personally and professionally, shall remain with the respective agency directors subject to the provisions in Section IX (Liability).

C. Unilateral Law Enforcement Action

There shall be no unilateral action taken on the part of any participating non-federal or non-MPD law enforcement agency relating to PITF activities. All law enforcement action by participating non-federal and non-MPD law enforcement agencies must be coordinated and conducted in a cooperative manner under the direction of the Executive Council and the MPD.

IV. PROCEDURES

A. Personnel

Continued assignment of personnel to the PITF will be based upon performance and will be at the discretion of the respective agency. Each participating agency will be provided with reports as necessary regarding the program, direction, and accomplishment of the PITF.

B. Deputation

All local and state law enforcement personnel designated to the PITF will be subject to background inquiry and will be federally deputized, with the United States Marshals Service securing the required deputation authorization. These deputations will remain in effect throughout the tenure of each officer's assignment to the PITF or until termination of the PITF, whichever occurs first. Each individual deputized as a Special Deputy U.S. Marshal will have all necessary law enforcement authority as provided by 28 U.S.C. § 566(c) and (d); 28 U.S.C. § 564; 18 U.S.C. § 3053; 28 C.F.R. § 0.112, and the deputation authority of the Deputy Attorney General. The Special Deputy U.S. Marshals will be responsible for: 1) performing necessary law enforcement steps to keep the peace of the United States; 2) enforcing federal law (*e.g.*, 18 U.S.C. §§ 112, 1116, and 878, as well as other provisions of that title); 3) protecting visiting foreign officials, official guests, and internationally protected persons; 4) taking necessary law enforcement steps to prevent violations of federal law, and; 5) enforcing District of Columbia law as a result of the deputation (see D.C. Official Code § 23-581 and 28 U.S.C. § 564).

Individuals deputized as Special Deputy U.S. Marshals pursuant to this MOU who suffer a disability or die as a result of personal injury sustained while acting within the course and scope of their official duties and assignments pursuant to this MOU shall be treated as a federal employee as defined by Title 5 U.S.C. § 8101. Any such individuals who apply to the U.S. Department of Labor for federal workers' compensation under Section 3374 must submit a copy of this MOU with his or her application. All applicants will be processed by the U.S. Department of Labor on a case-by-case basis in accordance with applicable law and regulation.

C. Law Enforcement Activities

Since it is anticipated that almost all cases originating from any PITF arrests will be prosecuted at the state or local level, the law enforcement methods employed by all participating law enforcement agencies shall conform to the requirements of the relevant state or local statutory or common law pending a decision as to a change of venue for prosecution.

D. Prosecution

The criteria for determining whether to prosecute a particular violation in federal or state court will focus upon achieving the greatest overall benefit to law enforcement and the community. Any question which arises pertaining to prosecutorial jurisdiction will be resolved through the Executive Council. The U.S. Attorney's Office for the District of Columbia has agreed to formally participate in the PITF and will adopt policies and seek sentences that meet the needs of justice.

V. ADMINISTRATIVE

A. Records and Reports

All records and reports generated by PITF members shall be routed through MPD's Inaugural Planning Committee Commanding Officer who shall be responsible for maintaining custody and proper dissemination of said records and reports as he or she deems appropriate.

B. Staff Briefings

Periodic briefings on PITF law enforcement actions will be provided to the directors of the participating agencies or their designees. Statistics regarding accomplishments will also be provided to the participating agencies as available.

VI. MEDIA

All media releases pertaining to PITF law enforcement activity and/or arrests will be coordinated by the Executive Council. No unilateral press releases will be made by any participating agency without the prior approval of the Executive Council. No information pertaining to the PITF itself will be released to the media without Executive Council approval.

VII. EQUIPMENT

A. PITF Vehicles

Each participating agency, subject to availability and individual agency policy, agrees and authorizes PITF members to use vehicles, when available, owned or leased by those participating agencies, in connection with PITF law enforcement operations. Each participating agency agrees to be responsible for any negligent act or omission on the part of its agency or its employees, and for any liability resulting from the misuse of said vehicles, as well as any damage incurred to those vehicles as a result of any such negligent act or omission on the part of the participating agency or its employees, subject to the provisions of Section IX (Liability).

Participating agency vehicles assigned to the PITF are subject to funding availability, are provided at the discretion of the supervisor of the providing agency, and will be used only by PITF members. Vehicles provided by participating agencies will be used only during working hours and will not be used for transportation to and from work by task force members or used for any other purpose. Participating agencies will provide maintenance and upkeep of their vehicles consistent with each agency's policy. Vehicles provided as pool vehicles for PITF use will be parked at the end of each shift at a location determined by MPD's Inaugural Planning Committee Commanding Officer or his/her designee.

B. Other Equipment

Other equipment furnished by any agency for use by other agencies' participating personnel shall be returned to the originating agency upon termination of the PITF or this MOU.

VIII. FUNDING

The BRAZOS COUNTY SHERIFF'S OFFICE agrees to provide the full-time services of its respective personnel for the duration of this operation, and to assume all personnel costs for their PITF representatives, including salaries, overtime payments, and fringe benefits consistent with their respective agency policies and procedures. Reimbursement for the cost of such personnel will be made by the District of Columbia, with funds provided by the United States and from general revenue.

IX. LIABILITY

Unless specifically addressed by the terms of this MOU, the parties agree to be responsible for the negligent or wrongful acts or omissions of their respective employees. Liability for PITF employees' acts or omissions undertaken outside the terms of this MOU are the sole responsibility of the respective employee or agency involved.

For the limited purpose of defending tort claims arising out of PITF activity, state or local law enforcement officers who are specially deputized as Deputy U.S. Marshals may request that the Attorney General or his designee certify under 28 U.S.C. § 2679(d) that the officer was an employee of the U.S. government acting in the scope of office or employment at the time of the incident out of which the claim arose. Upon certification, the United States is substituted as the defendant under the Federal Tort Claims Act and the case proceeds against the United States. This procedure does not apply to claims for violations of federal constitutional or statutory rights. *See* 28 U.S.C. 2679(b)(2). Decisions regarding certification under § 2679 are made on a case-by-case basis and no guarantee is made that any PITF personnel will be certified under this provision.

PITF-deputized officers may request representation by the U.S. Department of Justice for individual-capacity civil claims arising from actions taken within the scope of deputation under this MOU. *See* 28 C.F.R. § 50.15. The Department of Justice determines whether to provide individual-capacity representation on a case-by-case basis applying the criteria in § 50.15. Legal representation by the Department of Justice is discretionary and not guaranteed.

To request certification of scope of employment under 28 U.S.C. § 2679(d) or legal representation under 28 C.F.R. § 50.15, a PITF-deputized officer should submit a written request to the Civil Division of the U.S. Attorney's Office for the District of Columbia. The United States Attorney's Office for the District of Columbia will forward the request to the Civil Division of the United States Department of Justice together with a recommendation concerning scope of employment as a deputized federal officer and Department representation. 28 C.F.R. § 50.15(a)(3).

A PITF-deputized officer may request indemnification for an adverse judgment under the circumstances set forth in 28 C.F.R. § 50.15(c). Indemnification decisions are discretionary and made on a case-by-case basis. Indemnification is not guaranteed.

PITF officers from participating agencies covered by the provisions of § 7302 of the National Intelligence Reform and Terrorism Prevention Act of 2004, PL 108-458, 118 Stat. 3538, as amended, and PL 110-250, 122 Stat. 2318 ("the Act"), also have the liability protection afforded by the Act

X. DURATION


This MOU shall remain in effect until the conclusion of the PITF as specified in Part I (Purpose) above, unless that date is modified as set forth in Section XI, and subject to the availability of necessary funding. The United States Attorney's Office for the District of Columbia or the Metropolitan Police Department may terminate this agreement at any time. The BRAZOS COUNTY SHERIFF'S OFFICE may withdraw from this MOU at any time by providing a seven-day written notice of its intent to withdraw to the MPD. Upon the termination of the MOU, all equipment will be returned to the supplying agencies.

XI. MODIFICATIONS

The terms of this MOU may be modified at any time by written consent of all parties. Modifications to this MOU shall have no force and effect unless such modifications are reduced to writing and signed by an authorized representative of each participating agency.

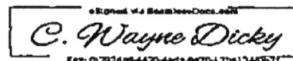
XII. LIMITATION

Nothing in this MOU is intended to, or shall be construed to create enforceable rights in third parties.



MURIEL BOWSER
MAYOR
DISTRICT OF COLUMBIA

MATTHEW M. GRAVES
UNITED STATES ATTORNEY
DISTRICT OF COLUMBIA



WAYNE DICKY
SHERIFF
BRAZOS COUNTY SHERIFF'S OFFICE
BRYAN, TEXAS

3



BRAZOS COUNTY OFFICE OF THE SHERIFF CHRISTOPHER C. KIRK

W JAMES STEWART, CHIEF DEPUTY
WAYNE DICKY, JAIL ADMINISTRATOR

1700 WEST STATE HIGHWAY 21
BRYAN, TEXAS 77803-1300

August 4, 2016

The Honorable Judge Duane Peters
The Honorable Commissioner Lloyd Wassermann, Precinct One
The Honorable Commissioner Sammy Catalena, Precinct Two
The Honorable Commissioner Kenny Mallard, Precinct Three
The Honorable Commissioner Irma Cauley Precinct Four

Re Recognition of Public Benefit

Dear Members of the Court

By way of this agenda item, we are requesting the Court recognize the public benefit of Brazos County peace officers participating in, and providing support to, the inauguration of the 45th President of the United States in January of 2017

The Metropolitan Police Department of Washington, DC has again requested the support of multiple police agencies, from throughout the United States to assist it with providing security for next year s presidential inauguration proceedings This is the fifth iteration of such a request to our region, a fact which reflects highly on the past performance of our deputies

Brazos County Deputies will benefit significantly from working side by side with other local state and federal agencies These other officers, much like ours will be the best of the best and their high standards will further enhance our own Further the esteem which will accrue to Brazos County, although difficult to quantify in a traditional sense, will be significant These benefits will accrue without any cost to the county, since Metropolitan PD is underwriting the expenses of our employees travel lodging and meals

We request that the Commissioners Court approve this action

Sincerely,

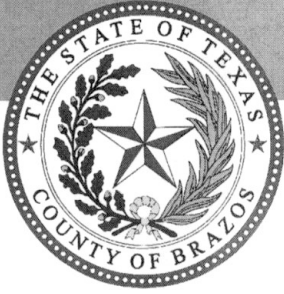
Jim

W James Stewart
Chief Deputy Sheriff

APPROVED

Duane Peters
County Judge
8/9/16
Date





BRAZOS COUNTY
REQUEST FOR BUDGET AMENDMENT

**Budget
Amendment
Number**

Budget Amendment Number

24.03

Agenda Date

4/1/2025

Fiscal Year

October 1 - September 30 2025

Requesting Department

ELECTIONS ADMINISTRATION

Requestors Name

Trudy R. Hancock

DECREASE EXPENDITURE(S):

35000 Primary Election Services

From: Fund Number

DECREASE EXPENDITURE(S):

21130000 Election Services

From: Division Name

DECREASE EXPENDITURE(S):

61130000 Contingency

From: Account Number

From: Amount

\$

6,400.00

AMOUNT OF DECREASE

Total

\$ 6,400.00

TOTAL AMOUNT OF DECREASE

INCREASE EXPENDITURE(S):

35000 Primary Election Services

To: Fund Number

INCREASE EXPENDITURE(S):

21130000 Election Services

To: Division Name

INCREASE EXPENDITURE(S):

65320000 Equipment Maintenanc

To: Account Number

To: Amount

\$

6,400.00

AMOUNT OF INCREASE

Total

\$ 6,400.00

TOTAL AMOUNT OF INCREASE

TO EXPLANATION AND SIGNATURE

Explanation

Explanation to reclassify budget to proper accounts:

\$10,000 was budgeted in the regular operating account for equipment repairs. Repairs have exceeded the expected amount for the year. I am requesting to transfer funds from contingency to equipment repair from funds received for contracting with local entities. Repairs to 9 Verity DUO voting stations and 2 Verity Controllers.

File and Documentation

File Upload

Upload
V042997_Brazos_Repair quote.pdf

29.82KB

Signature

Initiator

Trudy Hancock

Department (?)

ELECTION ADMINISTRATION ▾

Signature

Elected Official/Dept Head

Trudy Hancock

Comments

Elected Official/Dept Head Comments

Signature

Budget Officer Signature

Spencer A Mays

Budget Officer Comments

CC Approval Oracle Posted

Sign

Completion Date

Date will be captured on form submission

Comments

Commissioners Court Decision Comments



RMA Pricing Quote

Date March 20, 2025

Customer Brazos County Elections

Customer PO (if applicable) _____

System Version _____

Additional Notes

V042997

Requested Delivery date _____

Item	Description	Qty.	Unit Price	Ext. Price
1	out of warranty Duo repair	9	\$572.22	\$5,149.98
	Serial Numbers: B1801753107 B1801932512,B1801954312 B1801796309,B1801947812 B1801968412,B1801754807 B1801787509,B1801932212			
2	out of warranty Controller repair	2	\$625.00	\$1,250.00
	Serial Numbers: C1801746907 C1801761808			
Subtotal				\$6,399.98
Total				\$6,399.98

Terms and Conditions:

- Prices are effective for 30 days from date of quote. Quote does not includes applicable sales tax. Sales tax will be added to your total as required.
- There is a minimum diagnostic fee of \$225 per unit plus any applicable shipping fees if the customer decides not to have repairs performed.
- Customer is responsible for shipping fees for all equipment shipped to Hart for repair. Hart will pay return shipping fees based on a normal 5 business day transit time from Hart to Customer.

Billing Address and Phone

Trudy Hancock
300 E. 24th Street
Bryan, TX 77803
979-361-5775
thancock@brazoscountytexas.gov

Shipping Address and Phone

Trudy Hancock
300 E. 26th Street, #120
Bryan, TX 77803

Billing Instructions

Shipping Instructions

Hart Management Approval: _____

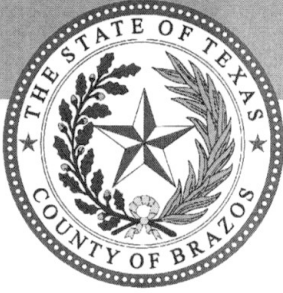
Name: Daryl Awbrey

Title: RMA Coordinator

Customer Approval: _____

Name: _____

Title: _____



BRAZOS COUNTY
REQUEST FOR BUDGET AMENDMENT

**Budget
Amendment
Number**

Budget Amendment Number

24.04

Agenda Date

4/1/2025

Fiscal Year

October 1 - September 30 2025

Requesting Department

JUVENILE SERVICES

Requestors Name

Stacey Kasberg

DECREASE EXPENDITURE(S):

1000 General Fund

From: Fund Number

DECREASE EXPENDITURE(S):

31000100 Juvenile Services - Ac

From: Division Name

DECREASE EXPENDITURE(S):

72670000 Psychological Service

From: Account Number

From: Amount

\$

4,300.00

AMOUNT OF DECREASE

Total

\$ 4,300.00

TOTAL AMOUNT OF DECREASE

INCREASE EXPENDITURE(S):

1000 General Fund

To: Fund Number

INCREASE EXPENDITURE(S):

31000110 Juvenile Services - Ac

To: Division Name

INCREASE EXPENDITURE(S):

61740000 Telephone

To: Account Number

To: Amount

\$

4,300.00

AMOUNT OF INCREASE

Total

\$ 4,300.00

TOTAL AMOUNT OF INCREASE

TO EXPLANATION AND SIGNATURE

Explanation

Explanation to reclassify budget to proper accounts:

To balance out estimated phone expense shortage due to increased monthly tariff rates for this fiscal year

File and Documentation

File Upload

Upload
DOC.pdf

36.31KB

Signature

Initiator

Stacey Kasberg

Department (?)

JUVENILE SERVICES



Signature

Elected Official/Dept Head

Linda Ricketson

Comments

Elected Official/Dept Head Comments

Signature

Budget Officer Signature

Spencer A Mays

Budget Officer Comments

CC Approval Oracle Posted

Sign

Completion Date

Date will be captured on form submission

Comments

Commissioners Court Decision Comments

Stacey Kasberg

From: Cheryl I. Rushing
Sent: Wednesday, March 26, 2025 2:42 PM
To: Diana B. Talley
Cc: Linda F. Ricketson; Melissa White; Stacey Kasberg
Subject: RE: Juvenile - increase phone budget

Stacey,

Please see the information below. Please let us know what account you would like this change in amount to come from.

Thanks,

Cheryl Rushing
Brazos County
Asst. Auditor
979-361-4466
crushing@brazoscountytexas.gov

From: Diana B. Talley <DTalley@brazoscountytexas.gov>
Sent: Wednesday, March 26, 2025 2:39 PM
To: Cheryl I. Rushing <CRushing@brazoscountytexas.gov>
Subject: Juvenile - increase phone budget

Cheryl,

Juvenile had an increase in charges this month to phone number 979-361-1800 in the amount of \$190.00. The additional listings fee for 19 listings went from \$24 a month to \$34 a month due to increased tariff rates.

There are not enough funds in account 31000110-61740000 to cover the increased expenses for the rest of the fiscal year.

Beginning budget was	\$13,000
<u>Invoices paid to date</u>	<u>\$8162.65</u>
Balance	\$4837.35

Estimated phone expenses for April through September 2025 are \$9,120 leaving a shortage of \$4282.65. We need to transfer approximately \$4300 into this account, it might be easier to transfer funds now versus waiting a few months.

Please let me know if you have any questions. Thank you.

Diana Talley
Assistant County Auditor
Brazos County
979-361-4356
dtalley@brazoscountytexas.gov



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Human Resources NUMBER:
DATE OF COURT MEETING: 4/1/2025
ITEM: • Approval of Personnel Change of Status
TO: Commissioners Court
DATE: 03/27/2025
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00

NOTES/EXCEPTIONS: Human Resources is requesting the approval of the following Personnel Action Forms (PAFs). A list of departments is included on the attached coversheet. All positions have been reviewed and verified that they fall within budget guidelines. Consequence of non-approval would be to the employee pay and/or position.

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
Employee_and_Separations_-_04.1.25.pdf	Cover Sheet	Cover Memo

Personnel Change of Status

(Mar 27, 2025)

Commissioners' Court Date: 04-01-2025
Department Submitting Information: Human Resources
Purpose of Submissions: Consider and Take Action on Change

Employment

Department Name	Employee Name
County Attorney - Administration	Grisham, John
District Clerk - Administration	Garcia, Harli
District Clerk - Administration	Watson, Mikayla
Information Technology - Administration	Schaatt, Jesse

Separations

Department Name	Employee Name
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Personnel Action Forms

Department Name	Employee Name
District Clerk - Administration	Velasquez, Emily

Approved in Commissioners' Court: 04-01-2025
County Judge's or Commissioner's Signature: _____





**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING:

4/1/2025

ITEM:

Approval of Payment of Claims:

- a. 8208750 - 8208923
- b. 9203875 - 9203923

TO:

Commissioners Court

DATE:

02/18/2025

FISCAL IMPACT:

False

BUDGETED:

False

DOLLAR AMOUNT:

\$0.00

ATTACHMENTS:

File Name

Description

Type

[Bill_List-Public_04.01.25.pdf](#)

Payment of Claims

Backup Material




**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: NUMBER:
DATE OF COURT MEETING: 4/1/2025
ITEM: Approval of Payment of Claims:
• a. 8208750 - 8208923
• b. 9203875 - 9203923
TO: Commissioners Court
DATE: 02/18/2025
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00


ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
Bill_List-Public_04.01.25.pdf	Payment of Claims	Backup Material
Bill_List-Internal_04.01.25.pdf	Payment of Claims - Internal	Backup Material

ATTEST:



Karen, McQueen/
County Clerk

APPROVED


Duane Peters
County Judge
4/1/25
Date

Bill List Commissioners Court

Time run: 3/28/2025 10:12:10 AM

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount						
01000-00000000-20000100-00000-0000-000000	General Fund-No Value-Cash Advance \- Subledger Total-No Value-No Value-No Value	Employee	Ashle*****s		TRVL000300668848	(275.80)						
					TRVL000300668856	(30.00)						
					TRVL000301902421	(195.00)						
			Brian*****		ADV000304654376	130.98						
			Caleb*****		TRVL000304623907	(1,829.16)						
			Chris*****dano		ADV000303596091	739.40						
			Chris*****r		TRVL000301902565	(773.15)						
			Debra*****		TRVL000299746269	(311.60)						
			Deyan*****		ADV000302572088	400.00						
			John *****		ADV000293016226	713.59						
01000-00000000-27140000-00000-0000-000000	General Fund-No Value-Dyed Diesel-No Value-No Value	97508	Fikes*****	250000502	INV-061468	2,373.93						
			01000-00000000-27150000-00000-0000-000000	General Fund-No Value-Diesel-No Value-No Value-No Value	97508	Fikes*****	250000502	INV-063077	2,508.72			
						01000-00000000-27210000-00000-0000-000000	General Fund-No Value-Gasoline-No Value-No Value-No Value	97508	Fikes*****	250000502	INV-061468	16,415.01
									INV-063077	17,143.78		
						01000-00000000-30341000-00000-0000-000000	General Fund-No Value-Deposits Payable \- Expo Center-No Value-No Value-No Value	102770	Brzo*****Club - Refund		R27692	500.00
								102771	Ward,*****		R28362	1,000.00
						01000-11000100-61010000-00000-0000-000000	General Fund-Commissioners Court \- Administration-Advertising \- Legal Notices-No Value-No Value-No Value	96357	Eagle*****	250002896	10000808490-0201	1,511.42
						01000-11000500-61740000-00000-0000-000000	General Fund-Non\ -Departmental-Telephone-No Value-No Value-No Value	96844	Front*****ns of Texas	250001115	210-188-0806-111695- 0325	2,213.42
						01000-11000500-71025000-00000-0000-000000	General Fund-Non\ -Departmental-Contract Services-No Value-No Value-No Value	95229	Park *****Owners Association	250002906	3175	2,918.42
						01000-11000500-72590000-00000-0000-000000	General Fund-Non\ -Departmental-Professional Fees \- Other-No Value-No Value-No Value	92352	PFM A*****LLC	250002928	14699007	3,000.00
01000-11002000-73120000-00000-0000-000000	General Fund-Community Support-Brazos Animal Shelter-No Value-No Value-No Value	938				Aggie*****ety	250000780	FY25 0425	17,416.66			
01000-11002000-73420000-00000-0000-000000	General Fund-Community Support-Brazos Valley Economic Development Cor-No Value-No Value-No Value	7130	Brzo*****c Development Corporation	250000564	FY25 0325	29,166.66						
01000-11010000-72201000-00000-1104-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- County Court at Law #1-No Value-Adult Misdemeanor-No Value	102584	The M*****		2102214	900.00						
					2500258	975.00						
		95611	Law O*****helps, PC, The		2404510	650.00						

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount
01000-11010000-72202000-00000-1104-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- County Court at Law #2-No Value-Adult Misdemeanor-No Value	801423	Davis*****		2402856	650.00
		802239	Gimbe*****		2403282	650.00
		95611	Law O*****helps, PC, The		2402196	650.00
		96520	Thoma*****		2500161	600.00
01000-11010000-72203000-00000-1102-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- Preindictment/Dismissal-No Value-Adult Felony No Value	96520	Thoma*****		Thomas Refused Felony 32125	1,000.00
01000-11010000-72203000-00000-1104-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- Preindictment/Dismissal-No Value-Adult Misdemeanor-No Value	95611	Law O*****helps, PC, The		Garrett Refused Morales 32525	650.00
					Garrett Refused Salam 32525	650.00
		96520	Thoma*****		Thomas Refused Mis 32125	125.00
01000-11010000-72204000-00000-1005-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 472nd-No Value-Children-No Value	102621	Law O*****Medina PLLC		085-J-23 32525	0.00
					15-J-24 32525	0.00
01000-11010000-72204000-00000-1100-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 472nd-No Value-Juvenile-No Value	102621	Law O*****Medina PLLC		085-J-23 32525	53.00
					15-J-24 32525	49.00
					238-J-24	48.00
					250-J-24 32425	150.00
					419-J-22 32425 150	150.00
					419-J-22 32425 450	450.00
		801423	Davis*****		165-J-23	150.00
					172-J-24 32425	150.00
					254-J-22	70.00
					286-J-23 31925	401.00
					288-J-23 31925	399.00
					70-J-24 32425	800.00
					71-J-25	80.00
					91-J-25 32525	150.00
		96520	Thoma*****		016-J-2025 32425	254.00
					118-J-2024 32425	300.00
					234-J-2023 32425	255.00
	339-J-2024 32425			575.00		
	371-J-2023			256.00		
	77-J-2025 32425			260.00		
01000-11010000-72204000-00000-1102-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 472nd-No Value-Adult Felony-No Value	95611	Law O*****helps, PC, The		2500102	0.00
01000-11010000-72205000-00000-1102-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 85th-No Value-Adult Felony-No Value	100000	Law O*****Andreski, PC		2404687	0.00
		102455	Law O*****mit		2404281	1,000.00
		102828	Sarah*****LLC		2404426	1,000.00

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount
		800568	Lewis*****y		2101192	1,000.00
01000-11010000-72206000-00000-1102-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 272nd-No Value-Adult Felony-No Value	100000	Law O*****Andreski, PC		2404687	1,000.00
		102621	Law O*****Medina PLLC		2304455	1,500.00
		800568	Lewis*****y		2301148	1,000.00
		801423	Davis*****	2401810		650.00
				2500543		550.00
95611	Law O*****helps, PC, The		2404430	1,000.00		
01000-11010000-72206000-00000-1104-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 272nd-No Value-Adult Misdemeanor-No Value	102621	Law O*****Medina PLLC		2304409	150.00
		800568	Lewis*****y	2203908		650.00
				2401463		75.00
		801423	Davis*****	2402862		375.00
				2500305		225.00
		95611	Law O*****helps, PC, The	2103063		217.00
				2300413		218.00
				2401240		224.00
2500271				216.00		
01000-11010000-72207000-00000-1102-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 361st-No Value-Adult Felony-No Value	100000	Law O*****Andreski, PC		2500955	1,000.00
		102621	Law O*****Medina PLLC		2500277	1,000.00
		102828	Sarah*****LLC	1600845		375.00
				1603311		333.00
				2102891		330.00
				2102892		331.00
				2102893		332.00
				2202752		299.00
				2203424*		1,500.00
		800568	Lewis*****y		2101192	0.00
		800687	Shime*****		2303424*	1,000.00
		801423	Davis*****		2500427	1,000.00
		805046	Gusti*****orney PLLC		2401659	2,000.00
		95611	Law O*****helps, PC, The	2200337*		450.00
				2302184		600.00
				2404716		500.00
				2404717		450.00
				2500102		600.00
		96520	Thoma*****	2402775		1,003.00
2403394				999.00		
2403397				998.00		
01000-11010000-72207000-00000-1104-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 361st-No Value-Adult	102828	Sarah*****LLC		1400398	310.00

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount					
	Appointed Attorneys \- 361st-No Value-Adult Misdemeanor-No Value				1500598	308.00					
					1502697	307.00					
					805046	Gusti*****orney PLLC		2304401	625.00		
					95611	Law O*****helps, PC, The				2102606*	183.00
										2302184	0.00
										2402336	185.00
										2404235	525.00
										2500484	182.00
					96520	Thoma*****				2302737	210.00
										2304672	201.00
										2400058	202.50
										2402474	199.00
										2500937	200.00
					01000-11010000-72207100-00000-1102-000000	General Fund-Court Support \- Criminal- Investigator Fees \- 361st-No Value-Adult Felony-No Value	102828	Sarah*****LLC		1600845	62.00
1603311	61.00										
2102891	58.00										
2102892	59.00										
2102893	60.00										
2202752	57.00										
802239	Gimbe*****		2401022*	1,075.50							
805046	Gusti*****orney PLLC		2401659	465.00							
95611	Law O*****helps, PC, The									2200337*	182.00
										2404716	285.00
										2404717	183.00
01000-11010000-72207100-00000-1104-000000	General Fund-Court Support \- Criminal- Investigator Fees \- 361st-No Value-Adult Misdemeanor-No Value	102828	Sarah*****LLC		1400398	93.50					
					1500598	64.00					
					1502697	63.00					
					805046	Gusti*****orney PLLC		2304401	457.50		
					95611	Law O*****helps, PC, The				2102606*	200.00
										2402336	250.00
										2500484	150.00
					01000-11010000-72208000-00000-0000-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- Juvenile-No Value-No Value-No Value	102636	Gendr*****	250000573	FY25 0325	28,125.00
01000-11010000-72209000-00000-0000-000000	General Fund-Court Support \- Criminal-Court Appointed Interpreter-No Value-No Value-No Value	92425	Zaval*****		25-0300	170.00					
					25-0301-1	498.40					
01000-11010000-72660000-00000-0000-000000	General Fund-Court Support \- Criminal-Psychiatric Services-No Value-No Value-No Value	92512	Sam H*****iversity		21313	550.00					
01000-11020000-61020000-00000-0000-000000	General Fund-Court Support \- Civil-Autopsy-	90303	Hilli*****		9231	500.00					

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount
	No value-No value-No value				9232	500.00
					9233	500.00
					9234	500.00
					9235	500.00
					9236	500.00
					9237	500.00
					9238	500.00
					9239*	500.00
					9240	500.00
01000-11020000-72193000-00000-0000-000000	General Fund-Court Support \- Civil-Attorney Ad – Litem Tax Suits-No Value-No Value-No Value	103136	Benn *****		22002350 tax suit	450.00
01000-11023610-72110000-00000-1001-000000	General Fund-Court Support \- Child Protective Svc \- 361st-Attorney Fees-No Value-Custodial Parents-No Value	102621	Law O*****Medina PLLC		2400589 31925 100	100.00
01000-11023610-72110000-00000-1002-000000	General Fund-Court Support \- Child Protective Svc \- 361st-Attorney Fees-No Value-Non Custodial Parents-No Value	102621	Law O*****Medina PLLC		23002129 31925 20	20.00
01000-11023610-72110000-00000-1005-000000	General Fund-Court Support \- Child Protective Svc \- 361st-Attorney Fees-No Value-Children-No Value	101964	Angel*****LLC		23001106 31925 1350	1,350.00
		102621	Law O*****Medina PLLC		24003010 31925 350	350.00
		97403	Naeem*****		24003574 31925 510	510.00
01000-11024720-72110000-00000-1005-000000	General Fund-Court Support Child Protective Svc \- 472nd-Attorney Fees-No Value-Children-No Value	95968	Forem*****LC		22002756 31925 160	160.00
01000-11100000-60500000-00000-0000-000000	General Fund-Fleet Shop \- Light Equipment \- Administration-Equipment & I.T. Enhancement-No Value-No Value-No Value	94874	GovCo*****	250002764	24003593 31825 140	140.00
01000-11100000-65720000-00000-0000-000000	General Fund-Fleet Shop \- Light Equipment \- Administration-Shop Supplies-No Value-No Value-No Value	3354	O'Rei*****	250000006	76263990	930.93
					2016-314722	7.82
					2016-316846	33.98
					2016-318589	75.57
01000-11100000-65850000-00000-0000-000000	General Fund-Fleet Shop \- Light Equipment \- Administration-Tires-No Value-No Value-No Value	10804	The G*****ubber Company	250002897	2016-318814	43.96
					224-1032612	3,880.00
01000-11100000-65950000-00000-0000-000000	General Fund-Fleet Shop \- Light Equipment \- Administration-Vehicle Maintenance-No Value-No Value-No Value	11682	Napa *****	250000020	378832	158.34
					379369	128.04
		3354	O'Rei*****	250002055	2016-314173	(19.00)
					2016-316125	58.26
					2016-316327	35.99
					2016-316686	222.18

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount
					2016-316687	(22.00)
					2016-316697	198.14
					2016-317067	19.11
					2016-318427	227.60
					2016-318482	209.97
					2016-318916	21.59
					2016-318918	3.91
					2016-318940-2	9.41
		96665	Colle*****Lincoln LLC	250002595	418129	86.94
					418158	42.52
					418215	64.58
01000-11100000-71512000-00000-0000-000000	General Fund-Fleet Shop \- Light Equipment \- Administration-Rental \- Uniforms-No Value-No Value-No Value	19837	Unifi*****	250000101	2960124578	23.22
					2960125500	23.22
01000-11210020-61500000-00000-0000-000000	General Fund-Elections Administrator-Printing-No Value-No Value-No Value	11714	Hart *****	250002784	INV002272	12,275.00
01000-11210020-61740000-00000-0000-000000	General Fund-Elections Administrator-Telephone-No Value-No Value-No Value	96844	Front*****ns of Texas	250001115	210-188-0806-111695- 0325	169.24
01000-12500100-61280000-00000-0000-000000	General Fund-Risk Management \- Administration-Dues-No Value-No Value-No Value	10870	Texas*****nvironmental Quality	250002894	T2E0008705	50.00
01000-13000100-60360000-00000-0000-000000	General Fund-Tax Assessor \- Collector \- Administration-Furniture Expense-No Value-No Value-No Value	9728	Wilto*****Ltd	250002551	155054	3,248.65
01000-13000100-60600000-00000-0000-000000	General Fund-Tax Assessor \- Collector \- Administration-Office Supplies-No Value-No Value-No Value	94806	Perry	250002904	IN-1576100	117.98
01000-13000100-61880000-00000-0000-000000	General Fund-Tax Assessor \- Collector \- Administration-Utilities Expenditure-No Value-No Value-No Value	20	Bryan*****	250000600	2337093 0325	1,994.31
01000-13000100-71025000-00000-0000-000000	General Fund-Tax Assessor \- Collector \- Administration-Contract Services-No Value-No Value-No Value	95078	Matri*****	250000120	250403	111.00
01000-14000006-61880000-00000-0000-000000	General Fund-Information Technology \- Non Capital-Utilities Expenditure-No Value-No Value-No Value	97206	Optim*****	250000147	07707-146117-01-1 MAR 25	256.74
01000-14000006-65440000-00000-0000-000000	General Fund-Information Technology \- Non Capital-Network Maintenance-No Value-No Value-No Value	11869	Lowes*****	250000078	995057	75.98
01000-14000006-71020000-00000-0000-000000	General Fund-Information Technology \- Non Capital-Computer Contracts-No Value-No Value-No Value	100587	Munis*****	250000353	INV-2123	549.00
		95956	Diner*****	250002568	INV298594598	6,157.20
				250002807	KXC7DS3L2FMF	1,260.00
01000-14000100-60500000-00000-0000-000000	General Fund-Information Technology \- Administration-Equipment & I.T. Enhancement-No Value-No Value-No Value	94874	GovCo*****	250002459	76259276	62.93

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount
01000-14000100-60600000-00000-0000-000000	General Fund-Information Technology \- Administration-Office Supplies-No Value-No Value	94806	Perry	250002877	IN-1575812	65.38
01000-14000100-61801000-00000-0000-000000	General Fund-Information Technology \- Administration-Travel-No Value-No Value-No Value	Employee	Caleb*****		TRVL000304623907	1,829.16
01000-15000100-60170000-00000-0000-000000	General Fund-Human Resources \- Administration-Copier/Printer/Fax Supplies-No Value-No Value-No Value	9728	WILTO*****Ltd	250002716	373551.1	248.19
01000-15000100-61010000-00000-0000-000000	General Fund-Human Resources \- Administration-Advertising \- Legal Notices-No Value-No Value-No Value	100120	YourM*****c	250002867	R71296791	699.00
01000-15000100-61280000-00000-0000-000000	General Fund-Human Resources \- Administration-Dues-No Value-No Value-No Value	100639	SALGB*****	250002902	995717-784753	200.00
01000-15000100-61520000-00000-0000-000000	General Fund-Human Resources \- Administration-Recruiting-No Value-No Value-No Value	8441	Hobby*****Centers	250002817	T0779	233.87
01000-16000100-61280000-00000-0000-000000	General Fund-County Auditor \- Administration-Dues-No Value-No Value-No Value	9302	Gover*****ficers Association	250002873	00024143	910.00
01000-16000100-71025000-00000-0000-000000	General Fund-County Auditor \- Administration-Contract Services-No Value-No Value-No Value	101724	The G*****	250000837	000123	4,000.00
01000-16500100-61110000-00000-0000-000000	General Fund-Purchasing \- Administration-Conference & Seminar Fees-No Value-No Value-No Value	93630	Texas*****ng Association	250002736	385	1,350.00
01000-17000006-71206000-00000-0000-000000	General Fund-Facility Services \- Non Capital-Maintenance-No Value-No Value-No Value	91287	Hunto*****	250001752	JC93632-JC93460	38,477.20
01000-17000006-72030000-00000-0000-000000	General Fund-Facility Services \- Non Capital-Architectural Services-No Value-No Value-No Value	101555	Goodw*****	250001032	4247	1,500.00
01000-17000100-60600000-00000-0000-000000	General Fund-Facilities Services \- Administration-Office Supplies-No Value-No Value-No Value	94806	Perry	250001597	IN-1575811	8.84
01000-17000100-61740000-00000-0000-000000	General Fund-Facilities Services \- Administration-Telephone-No Value-No Value-No Value	96844	Front*****ns of Texas	250001115	210-188-0806-111695- 0325	84.62
01000-17000100-65050000-00000-0000-000000	General Fund-Facilities Services \- Administration-Building Maintenance-No Value-No Value-No Value	11807	Grain*****	250000183	9447223760	77.89
		11869	Lowe*****	250002220	985498	74.82
					990137	21.81
		12272	McMas*****Company Inc	250000095	42840710	245.48
		21638	Home *****	250002604	855836995	166.41
		288	Griff*****ardware	250000150	211317	336.00
		93186	Batte*****	250000128	P81165266	155.04
		95486	Actio*****LP	250000125	BCS0002472351-001	61.42
01000-17000100-65051000-00000-0000-000000	General Fund-Facilities Services \- Administration-Air Conditioning-Maintenance	11807	Grain*****	250000154	9445874390	176.76

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount
	Administration-Air Conditioning/Heating Maintenance-No Value-No Value-No Value				9445874408	176.76
		321	Johns*****	250000077	10437767	12.17
					10437860	51.13
				250002276	10437989	173.36
		7141	Baker*****mpany LLC	250002572	FQ45714	819.72
01000-17000100-65053000-00000-0000-000000	General Fund-Facilities Services \- Administration-Electrical System Maintenance-No Value-No Value-No Value	262	Deale*****pply	250002603	S101490324.001	106.76
					S101521977.001	280.00
					S101533595.001	120.00
					S101534699.001	57.85
01000-17000100-65055000-00000-0000-000000	General Fund-Facilities Services \- Administration-Surveillance & Security Maintenance-No Value-No Value-No Value	96176	Oak S*****C	250002676	78786	2,389.44
01000-17000100-65056000-00000-0000-000000	General Fund-Facilities Services \- Administration-Plumbing Maintenance-No Value-No Value-No Value	11869	Lowe*****	250000112	984652	78.33
		93501	Marks*****	250002856	INV002207549	3,270.05
01000-17000100-71206000-00000-0000-000000	General Fund-Facilities Services \- Administration-Maintenance-No Value-No Value	103143	Easle*****e	250002903	16591	2,101.00
		5645	Texas*****icensing & Regulation	250002064	10188437.	420.00
					10189014.	70.00
01000-17000100-71512000-00000-0000-000000	General Fund-Facilities Services \- Administration-Rental \- Uniforms-No Value-No Value-No Value	19837	Unifi*****	250000036	2960124581	14.28
					2960124596	103.42
					2960124599	10.96
					2960124601	9.67
					2960125503	14.28
					2960125513	140.06
					2960125518	10.96
					2960125520	9.67
01000-17000200-60500000-00000-0000-000000	General Fund-Landscaping-Equipment & I.T. Enhancement-No Value-No Value-No Value	93681	Ikes *****C	250002858	592945	302.39
01000-17000200-65400000-00000-0000-000000	General Fund-Landscaping-Grounds Maintenance-No Value-No Value-No Value	11807	Grain*****	250000920	9449138933	68.10
		392	Produ***** Association	250000303	2888978	46.95
		494	Valle*****upply Co Inc	250000045	410437	71.10
		95228	SiteO*****ply Holding	250000919	150903061-001	279.30
					150951980-001	361.19
		95240	Circl*****	250002820	50702	787.25
01000-17000200-71512000-00000-0000-000000	General Fund-Landscaping-Rental \- Uniforms-No Value-No Value-No Value	19837	Unifi*****	250000036	2960124596	2.86
					2960125513	2.86
01000-19000100-60600000-00000-0000-000000	General Fund-District Attorney \- Administration-Office Supplies-No Value-No Value-No Value	1229	Alpha*****	250002728	68952	58.00

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount
01000-19000100-61210000-00000-0000-000000	General Fund-District Attorney \- Administration-Court Costs-No Value-No Value-No Value	801791	Frede*****	250002769	45	266.50
01000-19000100-61330000-00000-0000-000000	General Fund-District Attorney \- Administration-Grand Jury Expense-No Value-No Value-No Value	16490	Wal-M*****c	250001136	03631	13.96
01000-19000100-61890000-00000-0000-000000	General Fund-District Attorney \- Administration-Victim Assistance-No Value-No Value-No Value	16490	Wal-M*****c	250001136	03631	13.96
01000-20010000-60620000-00000-0000-000000	General Fund-District Clerk \- Jury Services-Postage & Shipping-No Value-No Value-No Value	102352	Xpedi*****	250002883	21197	4,139.61
01000-22000100-61490000-00000-0000-000000	General Fund-85th District Court \- Administration-Petit Jury Expense-No Value-No Value-No Value	16490	Wal-M*****c	250002407	TR# 04343	137.45
		95512	Longh*****house Inc	250002406	Check #29	192.55
01000-22000100-61620000-00000-0000-000000	General Fund-85th District Court \- Administration-Subscriptions & Publications-No Value-No Value-No Value	93590	Advan*****c	250002920	So-03269	299.00
01000-22000100-71025000-00000-0000-000000	General Fund-85th District Court \- Administration-Contract Services-No Value-No Value-No Value	102136	Minne*****	250002499	132	2,380.00
01000-22700100-61801000-00000-0000-000000	General Fund-County Specialty Court Program-Travel-No Value-No Value-No Value	Employee	Wayla*****		TRVL000304622545	725.54
01000-23000100-61500000-00000-0000-000000	General Fund-County Court at Law #1 \- Administration-Printing-No Value-No Value-No Value	1229	Alpha*****	250002831	69021	55.00
01000-23100100-61110000-00000-0000-000000	General Fund-County Court at Law #2 \- Administration-Conference & Seminar Fees-No Value-No Value-No Value	97572	Every*****me Inc	250002888	EVET-032025-0431	50.00
				250002889	EVET-012025-0009	80.00
01000-24101100-61880000-00000-0000-000000	General Fund-Justice of Peace \- Precinct 1 \- Administration-Utilities Expenditure-No Value-No Value-No Value	7490	Colle*****ties	250000610	5613977515 0325	631.92
01000-24301100-61740000-00000-0000-000000	General Fund-Justice of Peace \- Precinct 3 \- Administration-Telephone-No Value-No Value-No Value	96844	Front*****ns of Texas	250001115	210-188-0806-111695- 0325	110.69
01000-24301100-61801000-00000-0000-000000	General Fund-Justice of Peace \- Precinct 3 \- Administration-Travel-No Value-No Value-No Value	Employee	Debra*****		TRVL000299746269	311.60
			Juaqu*****		TRVL000300668918	311.60
01000-24401100-61801000-00000-0000-000000	General Fund-Justice of Peace \- Precinct 4 \- Administration-Travel-No Value-No Value-No Value	Employee	Denis*****		TRVL000302836588	375.00
01000-26001000-60500000-00000-0000-000000	General Fund-Community Supervision \- Support-Equipment & I.T. Enhancement-No Value-No Value-No Value	11497	South*****ehouse	250002474	INV00832769	164.14
01000-26001000-61740000-00000-0000-000000	General Fund-Community Supervision \- Support-Telephone-No Value-No Value-No Value	96844	Front*****ns of Texas	250001115	210-188-0806-111695- 0325	176.24

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount		
01000-26002000-61730000-00000-0000-000000	General Fund-Health Department \- Support-Telephone \- Long Distance-No Value-No Value-No Value	16011	Depar*****tion Resources		25020869N	4.21		
01000-26002000-61740000-00000-0000-000000	General Fund-Health Department \- Support-Telephone-No Value-No Value-No Value	96844	Front*****ns of Texas	250001115	210-188-0806-111695- 0325	103.12		
01000-28000100-60080000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Clothing/Uniforms-No Value-No Value-No Value	93357	Galls*****	250001938	030796643	192.83		
				250002714	030808007	451.03		
01000-28000100-60440000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Janitorial Supplies-No Value-No Value-No Value	91161	Prost*****	250002875	51230933.001	75.00		
01000-28000100-60600000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Office Supplies-No Value-No Value-No Value	9728	Wilto*****Ltd	250002869	373692	79.74		
01000-28000100-61110000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Conference & Seminar Fees-No Value-No Value-No Value	103168	Force*****	250002781	FSI-33533	1,695.00		
				95956	Diner*****	250002880	12048645763	300.00
				97572	Every*****me Inc	250002818	EVET-032025-0494	80.00
	EVET-032025-0497	80.00						
01000-28000100-61740000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Telephone-No Value-No Value-No Value	96844	Front*****ns of Texas	250001115	210-188-0806-111695- 0325	249.86		
01000-28000100-61801000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Travel-No Value-No Value-No Value	Employee	Chris*****r		TRVL000301902565	220.00		
01000-28000100-65320000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Equipment Maintenance-No Value-No Value-No Value	95956	Diner*****	250002681	CAS-20843082-F9M5Z4	100.00		
01000-28000100-71020000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Computer Contracts-No Value-No Value-No Value	3187	West *****ration	250000423	851571047	1,658.10		
01000-28002000-60240000-00000-0000-000000	General Fund-Sheriff Office \- Jail Administration-Detention Supplies-No Value-No Value-No Value	91296	CMI I*****	250002842	8071951	288.00		
01000-28002000-60350000-00000-0000-000000	General Fund-Sheriff Office \- Jail Administration-Food and Food Supplements-No Value-No Value-No Value	101511	UTZ Q*****	250002816	814103121	3,255.00		
		101854	Hilan*****mpany LLC	250002292	0540310259070223	2,340.00		
				250002837	0540317259075722	2,340.00		
				10500	US Fo*****	250002815	4131448	4,050.97
		3691	Flowe*****y	250002868	3844284	1,031.21		
				250002549	4038749800	1,616.37		
					4038749870	1,616.37		
		6151	Perfo*****ce Temple	250002812	2631901	3,854.80		
		91168	Ruffi*****Service	250002638	1729298	4,161.46		
250002813	1731653			1,872.54				
96957	Sysco*****	250002814	867546070	7,197.00				

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount
01000-28002000-60440000-00000-0000-000000	General Fund-Sheriff Office \- Jail Administration-Janitorial Supplies-No Value-No Value-No Value	91161	Prost*****	250002801	51230862.001	595.33
01000-28002000-61801000-00000-0000-000000	General Fund-Sheriff Office \- Jail Administration-Travel-No Value-No Value-No Value	Employee	Ashle*****js		TRVL000300668848	275.80
					TRVL000300668856	30.00
					TRVL000301902421	195.00
01000-28002000-61806000-00000-0000-000000	General Fund-Sheriff Office \- Jail Administration-Travel \- Inmate Transport-No Value-No Value-No Value	95956	Diner*****	250002850	521271	47.65
					712859	48.72
01000-30101100-61880000-00000-0000-000000	General Fund-Constable Precinct 1 \- Administration-Utilities Expenditure-No Value-No Value	7490	Colle*****ties	250000610	5613977515 0325	631.93
01000-30101100-65350000-00000-0000-000000	General Fund-Constable Precinct 1 \- Administration-Gasoline Expenditure-No Value-No Value	7176	Colle*****	250000275	2025016	626.70
01000-30301100-60080000-00000-0000-000000	General Fund-Constable Precinct 3 \- Administration-Clothing/Uniforms-No Value-No Value	3486	GT Dj*****	250002384	UNIV0067014	138.99
01000-31000100-60080000-00000-0000-000000	General Fund-Juvenile Services \- Administration Probation-Clothing/Uniforms-No Value-No Value-No Value	93357	Galls*****	250002378	030729330	42.99
01000-31000100-61470000-00000-0000-000000	General Fund-Juvenile Services \- Administration Probation-Prescriptions-No Value-No Value-No Value	103175	Youth*****estments LLC		19726-1	104.55
					19727-1	1.99
					19728-1	147.50
					19729-1	64.45
					19730-1	14.79
					19731-1	44.21
01000-31000100-61500000-00000-0000-000000	General Fund-Juvenile Services \- Administration Probation-Printing-No Value-No Value	1229	Alpha*****	250002833	69026	240.00
01000-31000100-61801000-00000-0000-000000	General Fund-Juvenile Services \- Administration Probation-Travel-No Value-No Value	97494	RMA T*****		100100949832	7.68
01000-31000100-72270000-00000-0000-000000	General Fund-Juvenile Services \- Administration Probation-Dental Services-No Value-No Value-No Value	805027	Svajd*****	250000177	18494	60.00
					18501	60.00
					18522	60.00
01000-31000100-72540000-00000-0000-000000	General Fund-Juvenile Services \- Administration Probation-Physician Services-No Value-No Value-No Value	103175	Youth*****estments LLC		19727-1	125.00
01000-31000100-72660000-00000-0000-000000	General Fund-Juvenile Services \- Administration Probation-Psychiatric Services-No Value-No Value-No Value	91765	Camer*****		Feb2025Medical2	174.07
01000-31000110-61740000-00000-0000-000000	General Fund-Juvenile Services \- Administration Court-Telephone-No Value-No Value	96844	Front*****ns of Texas	250001115	210-188-0806-111695- 0325	1,518.83

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount
01000-31000140-61110000-00000-0000-000000	General Fund-Juvenile Services \- Administration Community Based Mental Health-Conference & Seminar Fees-No Value-No Value-No Value	Employee	Melba*****		TRVL000300673744	480.00
01000-31000140-61500000-00000-0000-000000	General Fund-Juvenile Services \- Administration Community Based Mental Health-Printing-No Value-No Value-No Value	1229	Alpha*****	250002833	69026	105.00
01000-31000140-61801000-00000-0000-000000	General Fund-Juvenile Services \- Administration Community Based Mental Health-Travel-No Value-No Value-No Value	Employee	Melba*****		TRVL000300673744	722.35
01000-31000220-60240000-00000-0000-000000	General Fund-Juvenile Services \- Detention-Detention Supplies-No Value-No Value-No Value	4792	ICS J*****	250002827	INV807333	171.90
01000-31000220-60350000-00000-0000-000000	General Fund-Juvenile Services \- Detention-Food and Food Supplements-No Value-No Value-No Value	101854	Hilan*****mpany LLC	250000018	0540324259032991	289.50
		102244	Broth*****	250001963	00072373	372.20
		96917	Gordo*****nc	250002136	9020602796	1,557.07
01000-31000220-61500000-00000-0000-000000	General Fund-Juvenile Services \- Detention-Printing-No Value-No Value-No Value	1229	Alpha*****	250002833	69026	40.00
01000-34000100-72540900-00000-0000-000000	General Fund-Indigent Health Care \- Administration-Physician Services \- Jail-No Value-No Value-No Value	102992	Healt*****		13125	1,681.65
01000-35500100-71025000-00000-0000-000000	General Fund-Emergency Management \- Administration-Contract Services-No Value-No Value-No Value	10231	Brazo***** of Government	250000405	09162	4,196.04
01000-36000100-60440000-00000-0000-000000	General Fund-Exposition Center \- Administration-Janitorial Supplies-No Value-No Value-No Value	94806	Perry	250002773	IN-1575698	831.24
01000-36000100-61500000-00000-0000-000000	General Fund-Exposition Center \- Administration-Printing-No Value-No Value-No Value	1229	Alpha*****	250002797	68990	574.00
01000-36000100-65250000-00000-0000-000000	General Fund-Exposition Center \- Administration-Diesel Expenditure-No Value-No Value-No Value	97508	Fikes*****	250000501	INV-060870	975.54
01000-36500100-60170000-00000-0000-000000	General Fund-Brazos Center \- Administration-Copier/Printer/Fax Supplies-No Value-No Value-No Value	94806	Perry	250002843	IN-1575705	258.38
01000-36500100-60360000-00000-0000-000000	General Fund-Brazos Center \- Administration-Furniture Expense-No Value-No Value-No Value	9728	Wilto*****Ltd	250001913	154956	4,477.42
01000-36500100-60500000-00000-0000-000000	General Fund-Brazos Center \- Administration-Equipment & I.T. Enhancement-No Value-No Value-No Value	94806	Perry	250002843	IN-1575705	63.73
01000-36500100-60600000-00000-0000-000000	General Fund-Brazos Center \- Administration-Office Supplies-No Value-No Value-No Value	94806	Perry	250002843	IN-1575705	10.65
				250002870	IN-1575706	112.46

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount
01000-36500100-61740000-00000-0000-000000	General Fund-Brazos Center \- Administration-Telephone-No Value-No Value-No Value	96844	Front*****ns of Texas	250001115	210-188-0806-111695- 0325	84.62
01000-37000100-60170000-00000-0000-000000	General Fund-County Agriculture Extension \- Administration-Copier/Printer/Fax Supplies-No Value-No Value-No Value	9728	Wilto*****Ltd	250002838	373664	110.91
01000-37000100-60600000-00000-0000-000000	General Fund-County Agriculture Extension \- Administration-Office Supplies-No Value-No Value-No Value	9728	Wilto*****Ltd	250002838	373664	32.97
01000-37000100-61880000-00000-0000-000000	General Fund-County Agriculture Extension \- Administration-Utilities Expenditure-No Value-No Value-No Value	20	Bryan*****	250000636	2222726 0325	1,196.03
01000-38000100-61010000-00000-0000-000000	General Fund-Child Protective Services \- Administration-Advertising \- Legal Notices-No Value-No Value-No Value	3272	Wakef*****e	250002753	102138-2	580.09
01000-56001000-60170000-00000-0000-000000	General Fund-Road & Bridge \- Administration-Copier/Printer/Fax Supplies-No Value-No Value-No Value	94806	Perry	250002695	1575203	227.36
01000-56001000-60500000-00000-0000-000000	General Fund-Road & Bridge \- Administration-Equipment & I.T. Enhancement-No Value-No Value-No Value	11497	South*****ehouse	250002450	00834963	2,254.83
01000-56001000-60600000-00000-0000-000000	General Fund-Road & Bridge \- Administration-Office Supplies-No Value-No Value-No Value	9728	Wilto*****Ltd	250002795	373628	28.84
01000-56001000-61740000-00000-0000-000000	General Fund-Road & Bridge \- Administration-Telephone-No Value-No Value-No Value	96844	Front*****ns of Texas	250001115	210-188-0806-111695- 0325	0.31
01000-56001000-61880000-00000-0000-000000	General Fund-Road & Bridge \- Administration-Utilities Expenditure-No Value-No Value-No Value	20	Bryan*****	250000638	2042814 0325	27.30
01000-56001000-65670000-00000-0000-000000	General Fund-Road & Bridge \- Administration-Road and Bridge \- Maintenance\General-No Value-No Value-No Value	100554	BWI C*****	250002640	18985179	1,066.76
		102838	The U*****LC	250002575	34816	36,900.00
		103111	Willo*****il Inc	250002381	1001-1433	13,815.00
		96237	Core *****	250002525	W550597	21,057.60
					W582689	19,012.20
		96264	Brazo*****	250002234	0325-66	8,271.25
				250002235	0325-65	1,031.18
01000-56001000-71512000-00000-0000-000000	General Fund-Road & Bridge \- Administration-Rental \- Uniforms-No Value-No Value-No Value	19837	Unifi*****	250000135	2960125490	181.36
01000-56002000-65320000-00000-0000-000000	General Fund-Fleet Shop \- Heavy Equipment-Equipment Maintenance-No Value-No Value-No Value	102949	Holt ***** Texas LLC	250001846	X303048454:01	439.80
					X303048469:01	152.00
		11682	Napa *****	250002122	377760	29.54
					377827	(49.99)

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount
					378013	143.72
					378075	92.56
					378077	70.92
					379030	(92.56)
		21268	Brazo*****	250000055	012585-25	7.50
					054101-25	7.50
					055445-25	7.50
					096264-25	7.50
					119248-25	7.50
					458000-25	7.50
					499433-25	7.50
		2236	R B E*****	250002586	CM09768	(226.34)
					SI136637	226.34
		73	Musta*****	250002765	PART6882286	38.18
01000-56002000-65720000-00000-0000-000000	General Fund-Fleet Shop \- Heavy Equipment-Shop Supplies-No Value-No Value-No Value	11869	Lowes*****	250002872	976326	42.56
		1639	Bryan*****nc	250000087	204159	15.00
		91900	Linde***** Inc	250000085	48704472	112.48
01000-56002000-65850000-00000-0000-000000	General Fund-Fleet Shop \- Heavy Equipment-Tires-No Value-No Value-No Value	94243	South*****C	250002848	4590152960	17,670.68
01000-56002000-65950000-00000-0000-000000	General Fund-Fleet Shop \- Heavy Equipment-Vehicle Maintenance-No Value-No Value-No Value	11682	Napa *****	250002334	378072	30.44
					378181	154.78
					378758	13.18
					379030.	(154.78)
					379205	18.84
		96665	Colle*****Lincoln LLC	250002823	418232	212.94
01000-56005000-61740000-00000-0000-000000	General Fund-Environmental Protection-Telephone-No Value-No Value-No Value	96844	Front*****ns of Texas	250001115	210-188-0806-111695- 0325	411.88
01000-56005000-61880000-00000-0000-000000	General Fund-Environmental Protection-Utilities Expenditure-No Value-No Value-No Value	4582	Wellb*****ity District	250000335	306-0720-00 0325	38.13
20000-21005000-60600000-00000-0000-000000	County Clerk Records Management Fund-County Clerk Management Fund-Office Supplies-No Value-No Value-No Value	11098	Scott*****	250002704	075251	1,780.00
25000-28010000-61801000-00000-0000-000000	Forfeiture Fund-Sheriff Forfeiture Fund-Travel-No Value-No Value-No Value	Employee	Chris*****r		TRVL000301902565	553.15
30000-227100-71025000-00000-0000-000000	Brazos County Grant Fund-Specialty Court (Drug Court) Grant-Contract Services-No Value-No Value-No Value	96167	Recov*****orp	250000973	10069625	2,064.00
30000-272300-61401000-00000-0000-000000	Brazos County Grant Fund-Texas Indigent Defense Commission Grant\ 212\25\C03-Interpreters-No Value-No Value-No Value	95313	USA C*****eters	250002885	2883	384.00
					2885	384.00

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount
43230-63432305-71025000-00000-0000-000000	On System road Bond \- TXDOT-RELLIS-Contract Services-No Value-No Value-No Value	102436	Binkl*****c	240001532	71266-14	142,928.05
50000-64005000-71110000-00000-0000-000000	Health and Life Insurance Fund-Group Insurance \- Administration-Administrative Fee \- County-No Value-No Value-No Value	6313	Texas*****Counties		2177252025031501	3,126.24
50000-64005000-71111000-00000-0000-000000	Health and Life Insurance Fund-Group Insurance \- Administration-Prescription Claims \- County-No Value-No Value-No Value	6313	Texas*****Counties		2177252025031501	221,681.75
50000-64005000-71112000-00000-0000-000000	Health and Life Insurance Fund-Group Insurance \- Administration-Medical Claims \- County-No Value-No Value-No Value	6313	Texas*****Counties		2177252025032100	206,646.45
50000-64005000-71113000-00000-0000-000000	Health and Life Insurance Fund-Group Insurance \- Administration-Dental Claims \- County-No Value-No Value-No Value	6313	Texas*****Counties		2177252025032100	9,863.63
50000-64005100-61740000-00000-0000-000000	Health and Life Insurance Fund-Health & Wellness Clinic-Telephone-No Value-No Value-No Value	96844	Front*****ns of Texas	250001115	210-188-0806-111695- 0325	84.62
58000-18006000-60360000-00000-0000-000000	County Attorney Operating Fund-County Attorney \- Operating Fund-Furniture Expense-No Value-No Value-No Value	9728	Wilton*****Ltd	250002355	155028	4,978.27
60000-00000000-31120000-00000-0000-000000	Payroll Agency Fund-No Value-Deferred Compensation \- Nationwide-No Value-No Value-No Value	3382	Nation***** Solutions		03.21.25	8,060.18
60000-00000000-31125000-00000-0000-000000	Payroll Agency Fund-No Value-Deferred Compensation \- Secur Benefit-No Value-No Value-No Value	6165	Secur***** Insurance Co		03.21.25	1,175.00
60000-00000000-31128000-00000-0000-000000	Payroll Agency Fund-No Value-Deferred Compensation \- VALIC-No Value-No Value-No Value	10789	Varia***** Insurance Co Inc		03.21.25	4,236.35
60000-00000000-31150000-00000-0000-000000	Payroll Agency Fund-No Value-County Property Tax Payable-No Value-No Value-No Value	21268	Brazo*****		03.21.25	100.00
60000-00000000-31204200-00000-0000-000000	Payroll Agency Fund-No Value-Withholding \- Unreimb. Medical-No Value-No Value-No Value	103184	Baile*****		FSA 03.21.2025 XX	82.98
60000-00000000-31244000-00000-0000-000000	Payroll Agency Fund-No Value-Withholding \- Levy\Bankruptcy-No Value-No Value-No Value	94674	Peake*****		03.21.25	618.47
60000-00000000-31600000-00000-0000-000000	Payroll Agency Fund-No Value-Withholding \- United Way-No Value-No Value-No Value	3395	Unite*****zos Valley		03.21.25	29.77
91000-53000100-60350000-00000-0000-000000	Health \- County Health District-Health Department \- Administration-Food and Food Supplements-No Value-No Value-No Value	95956	Diner*****	250002711	032025	86.73

Account	Account Description	Supplier Number	Party Name	PO	Invoice Number	Invoice Line Amount
91000-53000100-71025000-00000-0000-000000	Health \- County Health District-Health Department \- Administration-Contract Services-No Value-No Value-No Value	94324	Audio*****Inc	250000394	78366	35.00
91000-53001000-60500000-00000-0000-000000	Health \- County Health District-Environmental Services Administration-Equipment & I.T. Enhancement-No Value-No Value-No Value	11497	South*****ehouse	250002803	00835144	109.37
					00835145	10.00
91000-53001000-61500000-00000-0000-000000	Health \- County Health District-Environmental Services Administration-Printing-No Value-No Value-No Value	1229	Alpha*****	250002768	69006	60.00
91000-53001000-61680000-00000-0000-000000	Health \- County Health District-Environmental Services Administration-Training-No Value-No Value-No Value	95956	Diner*****	250002635	0011946364	60.00
					0011952716	60.00
					0011952722	60.00
91000-53003000-60380000-00000-0000-000000	Health \- County Health District-Lab Administration-Health Supplies-No Value-No Value-No Value	92898	Fishe*****pany LLC	250002579	9554210	225.64
					250002804	9654183
91000-532300-61010000-00000-0000-000000	Health \- County Health District-Maternal, Child & Adolescent Health Grant-Advertising \- Legal Notices-No Value-No Value-No Value	8493	KBTX	250002750	3798640A-1	1,835.00
97000-551100-69209000-00000-0000-000000	CSCD \- Community Supervision-Basic Supervision-Urinalysis/Drug Testing-No Value-No Value-No Value	96167	Recov*****orp	250000973	10069625	624.00
97000-551100-69303000-00000-0000-000000	CSCD \- Community Supervision-Basic Supervision-Insurance \- Bonds-No Value-No Value-No Value	92858	Merch*****pany Mutual Inc		TX821688 - 2025-2026	50.00
97000-551100-69306000-00000-0000-000000	CSCD \- Community Supervision-Basic Supervision-Computer Contracts\CSCD-No Value-No Value-No Value	94170	Corre*****Solutions LP	240004859	57427	6,897.00
					57428	520.00
97000-551100-69601000-00000-0000-000000	CSCD \- Community Supervision-Basic Supervision-Telephone \- Cellular-No Value-No Value-No Value	11846	AT&T *****	240004835	287310416812X03082025	197.94
		97548	Veriz*****	250000571	6106738152	137.01
97000-556300-53330000-00000-0000-000000	CSCD \- Community Supervision-Specialty Court Program \- Administration-CSCD Medical Health Benefit-No Value-No Value-No Value	10022	Texas*****riminal Justice		030125-033125	1,249.64
Grand Total						1,091,283.79



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING:

4/1/2025

ITEM:

Convene into Executive Session pursuant to the following:

- a. Texas Government Code §551.071 to consult with attorney about pending or contemplated litigation and/or a settlement offer.
- b. Texas Government Code §551.0725 to deliberate business and financial issues related to a contract being negotiated.

TO:

Commissioners Court

DATE:

03/06/2025

FISCAL IMPACT:

False

BUDGETED:

False

DOLLAR AMOUNT:

\$0.00

ATTACHMENTS:

File Name

Description

Type

No Attachments Available

§ COUNTY OF BRAZOS

§ STATE OF TEXAS

COMMISSIONERS COURTS: DELIBERATION REGARDING A CONTRACT BEING NEGOTIATED;
CLOSED MEETING.

The Commissioners Court ("Court") has proposed to deliberate the negotiation of a contract in closed session. The Court wishes to deliberate the business and financial issues of the proposed contract.

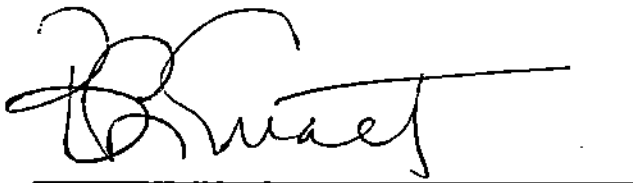
Texas Government Code §551.0725 provides that the Court may deliberate the business and financial issues of this contract in closed session if, before conducting the closed meeting:

(1) The Court votes unanimously that deliberation in an open meeting would have a detrimental effect on the position of the Court in negotiations with a third person; and

(2) The attorney advising the Commissioners Court issues a written determination that deliberation in an open meeting would have a detrimental effect on the position of the Commissioners Court in negotiations with a third person.

(3) Notwithstanding Section 551.103(a), Government Code, the Commissioners Court must make a tape recording of the proceedings of a closed meeting to deliberate the information.

It is my determination that deliberation in an open meeting would have a detrimental effect on the position of the Court in negotiations with a third person.

A handwritten signature in black ink, appearing to read "Bruce L. Erratt", written over a horizontal line.

Bruce L. Erratt
Brazos County General Counsel
Date: 04/01/2025



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING: 4/1/2025

ITEM: Acknowledgement of the Brazos County Independent Auditor's Report and Annual Comprehensive Financial Report for the year ended September 30, 2024.

TO: Commissioners Court

DATE: 03/24/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

Description

Type

[Brazos County ACFR 2024 - Final Optimized.pdf](#) Annual Comprehensive Financial Report

Cover Memo

BRAZOS COUNTY, TEXAS
Annual Comprehensive Financial Report
For The Year Ended September 30, 2024



Prepared by:

Katie Conner, C. P. A.
County Auditor



BRAZOS COUNTY, TEXAS

Annual Comprehensive Financial Report

For The Year Ended September 30, 2024

Prepared by:

Katie Conner, C. P. A.
County Auditor



BRAZOS COUNTY, TEXAS
Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2024

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**Office of the Brazos County Auditor
Brazos County Administration Building**

200 East S. Texas Avenue – Suite 218

Bryan, Texas 77803

(979) 361-4350

Email: kconner@brazoscountytexas.gov

March 10, 2025

The Citizens of Brazos County, Texas
The Honorable Board of District Judges
The Honorable Commissioners' Court

Citizens, Honorable Judges and Commissioners of Brazos County, Texas:

In compliance with Section 114.025 of the Texas Local Government Code, the Annual Comprehensive Financial Report of Brazos County, Texas (the "County") for the fiscal year ended September 30, 2024, is hereby submitted.

This report consists of management's representation concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the basic financial statements in conformity with generally accepted accounting principles. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the basic financial statements will be free from material misstatement. The responsibility for internal controls is shared by the Commissioners' Court, which is the governing body, the County Auditor, who is appointed by the District Judges, and the County Treasurer. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's basic financial statements have been audited by Ingram, Wallis & Company, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County for the fiscal year ended September 30, 2024, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements, assessing the accounting principles used, and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the basic financial statements of Brazos County was part of a broader, federal and state mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent

auditor to report not only on the fair presentation of the basic financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. These reports are contained in the section titled "Independent Auditors' Reports on Compliance and on Internal Control over Financial Reporting".

Generally accepted accounting principles require a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The introduction includes this transmittal letter, the County's organizational chart and a list of principal officials. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Brazos County's MD&A can be found immediately following the report of the independent auditors. The financial section includes government-wide financial statements, fund financial statements, notes to the basic financial statements, required supplementary information and combining and individual fund financial statements and schedules in addition to the report of the independent auditors. The statistical section of this report includes selected financial and demographic information, which is generally presented on a multi-year basis.

PROFILE OF BRAZOS COUNTY

Geographic Information

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. They have a combined population of approximately 215,000.

The County lies in what is often referred to as the "Post Oak Belt," where fields, valleys and rolling green hills have an abundance of trees including post oak, live oak, red oak, elm and hickory. It comprises 588 square miles of rolling prairie and woodland with elevations that range from 200 to 350 feet above sea level.

County Structure and Services

The County is a public corporation and a political subdivision of the State of Texas. The general governing body of the County is the elected five-member Commissioners' Court in accordance with Article 5 Paragraph 18 of the Texas Constitution. Commissioners serve four-year staggered terms, with two members elected every two years. The County Judge is elected at large to serve a four-year term.

The Commissioners' Court sets the tax rates, establishes policies for County operations, approves contracts for the County and develops and adopts the County budget within the resources as estimated by the County Auditor. The Commissioners' Court is also responsible for development of policies and procedures, approving financial commitments and appointment of various department heads. The management and leadership provided by members of the Commissioners' Court and the elected and appointed officials of other key County offices is crucial to the success of the County in financial management and growth.

The County Auditor has responsibility for prescribing the systems and procedures for handling the finances of the County and "examining, auditing and approving" all disbursements from County funds prior to their submission to the Commissioners' Court for approval. The County provides a

full range of services as authorized by the Constitution and Statutes of the State of Texas. The primary functions include general government, justice system, law enforcement, juvenile services, public transportation, public health, human services, and debt service.

Budget Process

The annual budget serves as the foundation of the County's planning and control. Budget hearings are posted annually in July with the final budget approved by the Commissioners' Court in August or September. Appropriations for total budget cannot exceed total resources that will be available for the year as forecasted by the County Auditor. This is a legal level of control for the County budget. After adoption of the budget by the Commissioners' Court, the County Auditor is responsible for ensuring expenditures are made in compliance with budgeted appropriations. The final budget includes contingency and emergency reserves line items. Most appropriated budgets are prepared by fund, function, department and classification. Capital expenditures are approved on a line item basis. All budget transfers between departments must follow special approval processes. Budget to actual comparisons are provided in this report for each individual government fund for which an appropriated annual budget has been adopted. Encumbrances are utilized to ensure effective budgetary control and accountability, and all outstanding encumbrances lapse at fiscal year-end.

Primary Government and Related Organizations

The Governmental Accounting Standards Board defines the reporting entity as the primary government and its component units. Brazos County is a primary governmental unit, and the financial statements include all funds, agencies, boards, commissions and authorities for which the elected officials of the County are financially accountable. The statements include all items that, by the nature and significance of the relationship between the entity and the County, are such that their exclusion from the financial reporting format would render the financial statements misleading or incomplete.

The Brazos County Juvenile Services functions under the umbrella and control of the Commissioners' Court, for which the Commissioners' Court has fiscal responsibility. It has an independent board that provides operational control. This entity is not legally separate from the County and is included in the operations and activities of the County's General Fund. The Commissioners' Court approves the operating budgets and the expenditures of this entity. Operational funding is derived from state, federal, and local funds.

The Brazos County Health Facilities Development Corporation and the Brazos County Housing Finance Corporation are related organizations to the County. These corporations were created by resolutions of the Commissioners' Court to enable the various third party organizations the ability to issue tax-exempt bonds to provide low cost funding to promote and improve the health and welfare of the public. The tax-exempt bonds issued by these corporations do not constitute a debt or a pledge of faith or credit of the corporation or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. Each corporation is governed by a Board of Directors made up of members of the Commissioners' Court. None of the corporations are reported in the County's financial statements.

The Brazos Valley Fair & Exposition (the "Fair") is another related organization to the County. This 501(c)3 organization was established for educational, scientific and charitable purposes in 2010 and is currently governed by a nine member Executive Committee of which seven members were appointed by the Brazos County Commissioners' Court. The Fair is not reported in the County's

financial statements, but the County’s financial support to the Fair is included in the operations and activities of the County’s General Fund and the Hotel Occupancy Tax (“HOT”) Fund.

During the 2019 State of Texas Legislative Session, Brazos County received authorization to create a Regional Mobility Authority (RMA). The purpose of the RMA is to finance, acquire, design, construct, operate, maintain, expand or extend transportation projects. Contributions were received from the City of Bryan, City of College Station, Texas A&M University, the Twin City Endowment, the Brazos Valley Economic Development Corporation and Brazos County. The RMA is not reported in the County’s financial statements.

FACTORS AFFECTING FINANCIAL CONDITION

The official census for 2020 established the population of the County at 233,849, which is up from 194,851 in 2010. The 20% increase is larger than the overall growth of Texas (14%) in the past decade.

In September 2024, Brazos County had an unemployment rate of 3.1% compared to a Texas statewide unemployment rate of 4.1% for the same month. The unemployment rate at September 2023 was 3%. As of September 2024, the labor force figures for the County, as established by the Texas Workforce Commission, are 138,539 of which 134,234 are currently employed. The following schedule is an estimate of the number of employees and the corresponding percentage per industry as of September 2024.

The employment base of the area by industry classification is as follows:

<u>Employer Group</u>	<u>Number of Employees</u>	<u>Percentage</u>
State, Local, Federal Government	100,400	46%
Trade, Transportation and Utilities	18,900	10%
Wholesale/Retail Trade	16,600	8%
Leisure and Hospitality	20,800	10%
Education and Health Services	16,400	8%
Professional and Business Services	13,400	6%
Mining, Logging and Construction	7,900	4%
Manufacturing	6,200	3%
Financial Activities	4,900	2%
Other Services	4,100	2%
Information	1,500	1%
TOTAL	<u><u>211,100</u></u>	<u><u>100%</u></u>

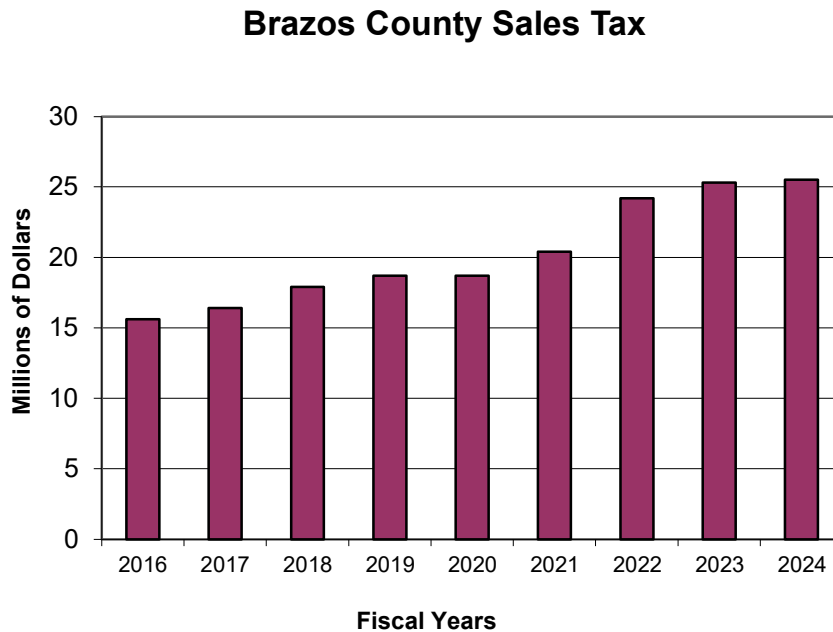
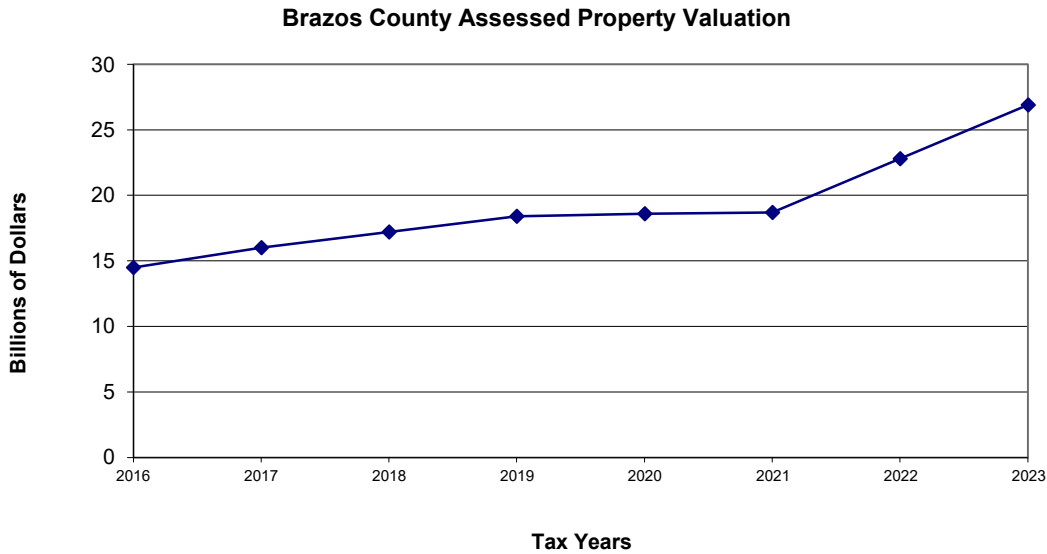
Source: Texas Workforce Commission

Recent employment statistics show the labor market conditions are improving. As of September 2024, the Texas Workforce Commission reflected an increase in non-farm and private sector jobs of 5,800, reflecting this trend locally.

According to the Real Estate Center at Texas A&M University, the real estate market in the Bryan-College Station area decreased in 2024. The number of home sales decreased 1.48%, the average

sales price increased by 5.98%, and the average month's inventory increased less than 1% in 2024 compared to 2023.

The County's assessed property valuation for tax year 2023 increased 18.45% compared to tax year 2022. Sales tax receipts for fiscal year 2024 increased 0.97% compared to fiscal year 2023. The following charts show the changes in the two categories:



Brazos County is the home of Texas A&M University which continues to rank as a top university in enrollment in the United States with a total enrollment for Fall 2024 of 79,105, a 2.1% increase from the previous fall. Opened in 1876 as Texas' first public institution of higher learning, Texas

A&M University is a research-intensive flagship university with students studying in over 140 undergraduate and 270 graduate degree programs in 17 colleges and schools. Texas A&M University is the nation's largest public university in Texas and has provided an increased economic influence on the State of Texas. Texas A&M's spending on operations, research, and construction, along with entrepreneurial activities have surged to \$20.8 billion. The presence of Texas A&M has consistently provided incentive for residential development and growth and offered the area some insulation from adverse economic effects.

The University's main campus is one of the largest in America, spanning 5,200 acres and has the distinction of providing space for the George Bush Presidential Library Center and the Bush School of Government and Public Service. The Library provides a tremendous research center. This facility, along with the 324-acre University Research Park, provides an attraction for both national and international visitors.

Founded in 2016, the 2,000-acre RELLIS Campus is one of the Texas A&M University System's private-public partnerships. Located in Bryan, the RELLIS Campus serves as an ecosystem that fosters cutting-edge research, technology development, higher education and workforce training. The Texas A&M Transportation Institute (TTI) and the Texas A&M Engineering Experiment Station (TEES), along with academic, corporate and private partners, conduct valuable research for world-changing technologies, processes and products with state-of-the-art research laboratories, testing and proving grounds. At the RELLIS campus, post-secondary degree education and training are offered with programs through Blinn College, multiple universities within the Texas A&M System and the Texas A&M Engineering Extension Service (TEEX). Academic courses began in fall 2018.

In addition to the four-year program Texas A&M offers, Blinn College offers a two-year program at six campuses: the main campus in Brenham, Bryan Campus, Schulenburg Campus, Sealy, RELLIS, and Waller. Campus. All campuses offer various technical certificates and associates degrees in arts and sciences. The Bryan Campus offers the same programs and degrees as the main campus, but also takes part in a joint collaborative effort with Texas A&M University. The Blinn's Bryan campus maintained the largest student enrollment at 5,095 and the RELLIS campus was next at 4,306 students enrolled for fall 2024.

A comprehensive community college committed to educational excellence and to individual and community enhancement, Blinn College has served its 13-county Central Texas region since 1883. Blinn ranks among the nation's leaders in transferring students to leading four-year universities and has received national recognition for affordable educational excellence. Based on a study released in fall 2020, Blinn College campuses provide an economic impact of \$370.1 million or 6,010 supported regional jobs.

Brazos County is a member of the Brazos Valley Economic Development Corporation (<http://brazosvalleyedc.org>), a private, non-profit economic development corporation dedicated to promoting the seven county area surrounding Brazos County and the cities of Bryan and College Station. The Corporation focuses its efforts on creating jobs and new investments primarily in the industry sectors of technology transfer/research development, information technology, life sciences and biotechnology, corporate and regional headquarters operation, value-added agricultural processing, customer support, manufacturing and logistics.

One of the key factors in the progress of the Corporation has been its ability to utilize and market the large skilled workforce in the areas surrounding Texas A&M University which includes

students, faculty, researchers and technological innovators and entrepreneurs. The development of the BioCorridor area has been a focus under the leadership of the Corporation. A unique vision has emerged for biotechnology, encompassing research, preclinical studies, clinical studies and manufacturing all in one corridor. The momentum and vision for the BioCorridor continues to grow.

Brazos County partnered with the City of Bryan to create the City of Bryan and Brazos County Economic Development Foundation, Inc. The County is looking forward to drawing quality businesses, encouraging and maintaining employment, and expanding both entities' tax base through Foundation activities. The industrial site, formed by the 1,000-acre tract of land and outfitted with infrastructure and utilities, is marketed as the Texas Triangle Park, named for its excellent geographic location. Currently, three companies, Axis Pipe and Tube, Kristen Distributing Company, and Federal Express are in operation in the park.

CAPITAL IMPROVEMENT PROGRAM

In 2024, the Commissioners' Court of Brazos County continued the strategic planning program concerning capital improvements and expansion that began in 1996. This program focuses on meeting current and future needs of the County.

During 2024, the County continued the construction of County roads to connect major thoroughfares and continues to provide adequate funding to enable the road and bridge improvement program to upgrade and widen rural County roads. The program has been in place since 1996 and the Commissioners' Court appropriated a public transportation budget for fiscal year 2024 that included \$18.1 million (includes personnel services, supplies and other charges, contingencies, repairs and maintenance, minor acquisitions, contract services, and professional services) for routine maintenance and \$18.6 million for improvements and upgrades. The County expended approximately \$16.7 million dollars in maintaining the roads and upgraded and reconstructed roads at a cost of over \$7.2 million dollars during the year.

FINANCIAL POLICIES AND LONG-TERM FINANCIAL PLANNING

The County has adopted an investment policy as required by state law and in conformity with state investment statutes. The investment policy as adopted by the County employs the prudent person concept, in that priorities were established as to the investment vehicles the County would use. Safety was established as the first priority, followed by liquidity, low risk and diversification. The County Treasurer is responsible for administering the investment of idle funds in the County. At September 30, 2024, the County had cash and cash equivalents of \$125.7 million in governmental and business-type activities, the majority of which was invested in the County's depository. At September 30, 2024, the County also had \$192.4 million invested in three state wide investment pools and a money market account. During the fiscal year, the County earned approximately \$17.8 million in interest.

Debt administration is monitored through the Debt Service Fund. The County has never defaulted on the payment of principal or interest on its bonds or certificates of obligation. At September 30, 2024, the County had been assigned a bond rating of AA+ by Standard & Poor's Rating Service. In compliance with the requirements of the bond order and certificates of obligation agreements, the County maintains separate accountability. The tax rate set each year is calculated to provide sufficient funding to meet current year obligations. At September 30, 2024, the County had \$5.69 million reserved in the Debt Service Fund to meet future obligations.

The County is responsible for establishing its tax rate. For the fiscal year ended September 30, 2024, the tax rate to finance general governmental services was \$0.3690 per \$100 valuation and the tax rate for the payment of principal and interest on long-term debt was \$0.0407 per \$100 of valuation. For the fiscal year ended September 30, 2025, the tax rate to finance general government services is \$0.3818 per \$100 valuation and the tax rate for the payment of principal and interest on long-term debt is \$0.0379 per \$100 of valuation.

The County entered a new tax abatement with America's Foundry Bryan LLC in May 2024. The company is considering entering a long-term land lease with Texas A&M University System to lease approximately 221 acres of land located on the Texas A&M University System RELLIS Campus with intentions to develop and operate a high technology manufacturing. The County finds that this construction and operation will provide value for the economic development in the county by attracting new businesses and an increase in ad valorem taxes.

In addition, the County also has the following financial policies:

- The Commissioners' Court of the County shall review and formally adopt the annual budget prepared by the Budget and Auditor's Office.
- Expenditures are controlled to not exceed available resources. All elected officials and department heads are required to keep expenditures within allocated budgets.
- Balanced financial operations will be maintained. Adequate internal accounting controls are developed and maintained to safeguard assets and provide reasonable assurance of the proper recording of financial transactions.
- Technological solutions are used to improve operations.
- Delivery of service to the constituents.
- Take advantage of the low market price on construction work to satisfy the County's needs on capital improvements and expansion.
- Restrain the debt issuance to keep the tax rate low.
- Maintain full disclosure and open lines of communication with the rating agencies and seek to maintain a high debt rating with a stable outlook.

Significant budget initiatives in fiscal year 2024 included:

- The County finalized the construction contract for the future Medical Examiner's office. The projected cost of the project is \$33.8 million with construction estimated to begin fiscal year 2025.
- The County purchased land to build a warehouse with office suites. The projected cost of the project is \$5 million.
- The County purchased property with an existing building that was demolished in FY 2024. A new building is planned to be constructed at an estimated project cost of \$61 million. This building is to be occupied by Justice of the Peace and Constable Precinct 4, Public Defender, Community Supervision and Corrections Department, and other judicial court offices.

CERTIFICATE OF ACHIEVEMENT

This report has been prepared following the guidelines recommended by the Government Finance Officers Association (GFOA) of the United States and Canada. The GFOA awards a certificate of achievement to those governments whose annual financial reports are judged to conform

substantially to high standards of public financial reporting, including generally accepted accounting principles promulgated by the Governmental Accounting Standards Board. The County has been awarded the Certificate of Achievement for its annual financial report since 1988. The report has historically presented the financial information of the County in an easily readable and efficient manner. A Certificate of Achievement is valid for one year. This office believes that the current year report continues to meet the program standards, and it will be submitted to the GFOA to determine County eligibility for another certificate.

We wish to express our thanks to the Commissioners' Court and the District Judges for their support and interest in planning and conducting the financial affairs of the County in a responsible and professional manner. This report could not have been completed in a timely manner without the dedicated efforts of all County elected officials, the Commissioners' Court, the County Auditor's staff, and the independent auditors, Ingram, Wallis & Company, P. C.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Katie Conner", written in dark ink on a light-colored background.

Katie Conner
County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Brazos County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morill

Executive Director/CEO

**BRAZOS COUNTY, TEXAS
PRINCIPAL OFFICIALS**

September 30, 2024

Commissioners' Court:

Duane Peters	County Judge
Steven Aldrich	Commissioner, Precinct 1
Chuck Konderla	Commissioner, Precinct 2
Nancy Berry	Commissioner, Precinct 3
Wanda Watson	Commissioner, Precinct 4

District Court:

Kyle Hawthorne	Judge, 85th Judicial District
John Brick	Judge, 272nd Judicial District
David Hilburn	Judge, 361st Judicial District
George J. Wise	Judge, 472 nd Judicial District

County Court-at-Law:

Amanda Matzke	Judge, County Court-at-Law No. 1
Roy Brantley	Judge, County Court-at-Law No. 2

Law Enforcement and Correction:

Wayne Dicky	Sheriff
Earl Gray	County Attorney
Jarvis Parsons	District Attorney
Linda Ricketson *	Chief Juvenile Probation Officer
Jennifer Goerig *	Chief Adult Probation Officer

Financial Administration:

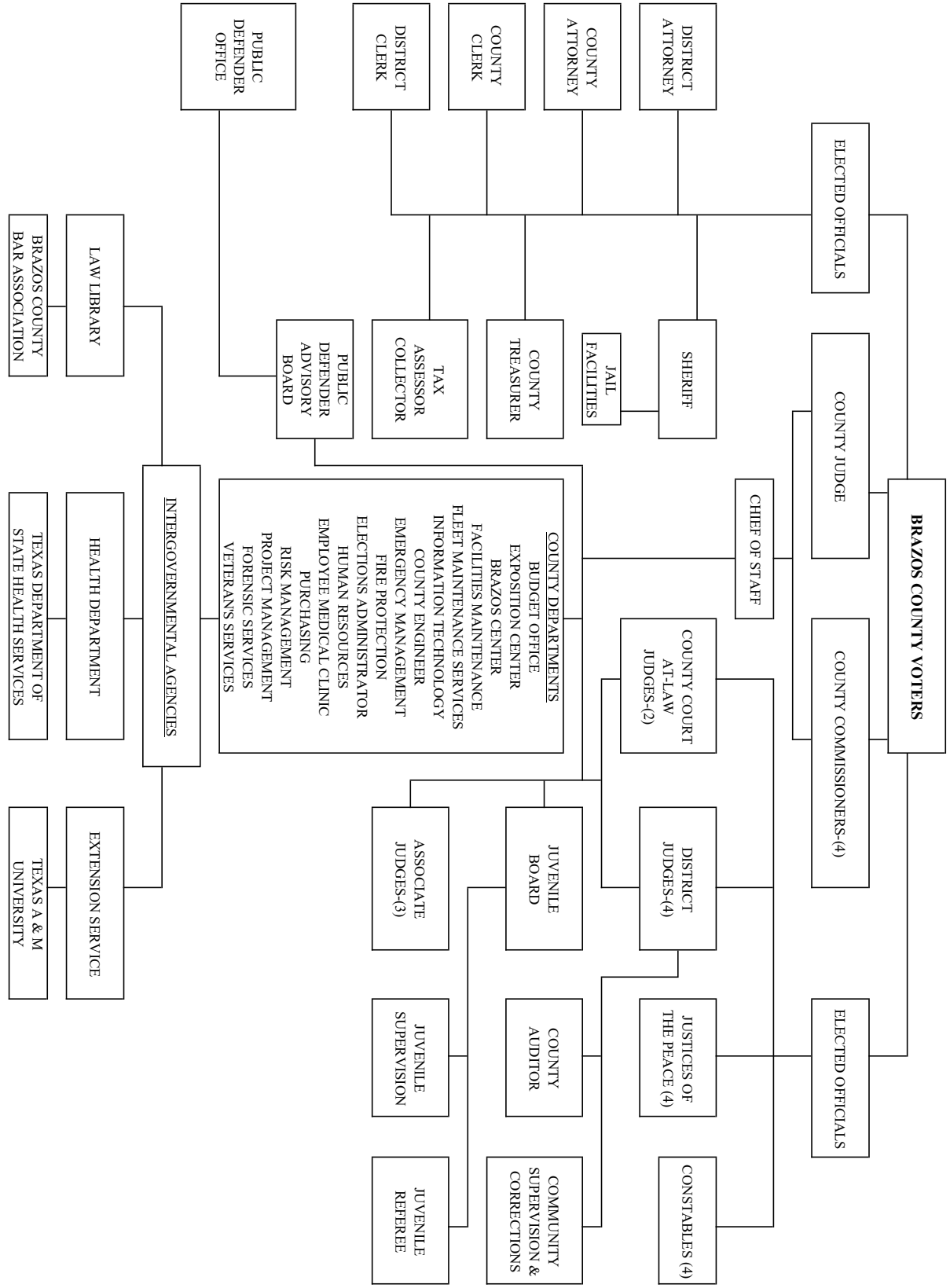
Cristian Villarreal	Treasurer
Melissa Leonard	Tax Assessor-Collector
Katie Conner*	Auditor

Recording Offices:

Karen McQueen	County Clerk
Gabriel Garcia	District Clerk

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

BRAZOS COUNTY ORGANIZATIONAL CHART



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Ingram, Wallis & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Duane Peters, County Judge
and the Honorable County Commissioners
of Brazos County, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Brazos County, Texas (the "County"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a

material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension plan information, other post-employment benefits information, infrastructure condition data, and budgetary comparison information on pages 16-27 and 82-105 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and *Texas Grant Management Standards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial

statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Angram, Wallis + Company, P.C.

Bryan, Texas
March 10, 2025

MANAGEMENT’S DISCUSSION AND ANALYSIS (Unaudited)

For the Year Ending September 30, 2024

This section of the Brazos County annual comprehensive financial report presents management’s discussion and analysis (“MD&A”) of the financial performance of the primary government during the fiscal year ended September 30, 2024. Please read the MD&A in conjunction with the transmittal letter at the front of this report and the County’s basic financial statements following this section.

FINANCIAL HIGHLIGHTS

Government-Wide Financial Statements

- The total government-wide assets (and deferred outflows of resources) of the County exceeded the liabilities (and deferred inflows of resources) by \$454,657,726 at September 30, 2024 and are reported as the total net position of the primary government. The total net position was \$410,189,158 at September 30, 2023.
- The government-wide total net position increased \$44,468,568 during the fiscal year ending September 30, 2024. The net position from the governmental activities increased \$44,450,915 while the net position from business-type activities increased \$17,653. The increase is due to interest and various tax revenues offsetting the change in net position for 2024.
- Total net position of the primary government is comprised of the following:

<u>Net Position by Category</u>	<u>September 30, 2024</u>	<u>September 30, 2023</u>
Net Investment in Capital Assets	\$ 291,675,081	\$ 280,569,914
Restricted	44,518,670	40,678,020
Unrestricted	118,463,975	88,941,224
Total Net Position	<u>\$ 454,657,726</u>	<u>\$ 410,189,158</u>

Fund Financial Statements

- As of September 30, 2024, the County governmental funds reported combined fund balances of \$272,885,456. This reflects an increase of \$15,679,499 from the previous fiscal year, primarily related to an increase in tax revenue due to appraised property values increasing and a tax rate increase for Local Provider Participation fund. Increased interest rates continued to generate more revenues in FY 2024. \$132,789,834 or 49% of the combined fund balances at September 30, 2024, are available to meet the County’s current and future needs (unassigned fund balances).
- At the end of the fiscal year, the unassigned fund balance of the County’s General Fund was \$132,807,823 or 97% of the General Fund’s total expenditures and 83% of the revenues.
- The total fund balance for the nonmajor governmental funds was \$69,313,000 at September 30, 2024. Of this amount, \$12,787,393 is restricted by the legislature, \$1,283,017 is committed to approved projects, and \$55,237,919 is assigned for the capital improvement projects.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the basic financial statements. The required supplementary information is included in addition to the basic financial statements. The report also contains other supplementary information and statistical data.

Government-Wide Financial Statements – These are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business. They include a Statement of Net Position and a Statement of Activities. Both statements are presented using the accrual method of accounting; therefore, revenues and expenses are taken into account regardless of when cash is received or paid.

The statement of net position presents information on all County assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. However, other non-financial factors, such as changes in the County's property tax base and the condition of the County's roads, should be considered to assess the overall health of the County.

The statement of activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses reported in this statement may result in cash flows in future fiscal periods.

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or in part a portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, justice system, law enforcement, juvenile services, public transportation, public health and human services. The business-type activities of the County include the business-type operations of the Jail Commissary.

Fund Financial Statements – Funds are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Because the focus of governmental funds is narrower than the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 30 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General, Debt Service, Local Provider Participation, and Grant Fund, which are considered to be major funds. Data from other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining schedules elsewhere in this report.

Proprietary Funds are maintained two ways. An enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for the jail commissary activities. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its administration of the County's self-insurance programs for health services. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Fiduciary Funds are used to report assets held in a trustee or custodial capacity for others and therefore cannot be used to support the government's own programs. One trust fund and four custodial funds are presented under this category. Custodial funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 43-81 of this report.

Required Supplementary Information is presented concerning the County's General Fund and Local Provider Participation Fund budgetary schedules. The schedules, which include the original and final amended budget and actual figures, have been provided to demonstrate compliance with these budgets. Also presented in this section are the pension related schedules required by GASB 68 and the OPEB related schedules required by GASB 74 and 75. The condition assessment information for county roads and bridges can also be found in this section. Required supplementary information can be found on pages 82-105 of this report.

Combining and Individual Fund Schedules provide information for nonmajor governmental funds, internal service funds and custodial funds and are presented immediately following the required supplementary information. The combining/individual fund statements and schedules including budgetary comparisons can be found on pages 106-156 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, over time, net position may serve as a useful indicator of a government's financial position. The total net position of the County was \$454,657,726 for fiscal year 2024 and \$410,189,158 fiscal year 2023.

Condensed Statement of Net Position

September 30, 2024

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
Current and other assets	\$ 335,824,200	\$ 1,274,018	\$ 337,098,218
Capital assets, net	357,922,126	17,820	357,939,946
Total assets	693,746,326	1,291,838	695,038,164
Deferred outflows of resources	24,794,331	81,858	24,876,189
Current and other liabilities	43,378,925	46,410	43,425,335
Long-term liabilities	214,593,424	198,711	214,792,135
Total liabilities	257,972,349	245,121	258,217,470
Deferred inflows of resources	7,013,984	25,173	7,039,157
Net position:			
Net investment in capital assets	291,657,261	17,820	291,675,081
Restricted	44,518,670	-	44,518,670
Unrestricted	117,378,393	1,085,582	118,463,975
Total net position	\$ 453,554,324	\$ 1,103,402	\$ 454,657,726

Condensed Statement of Net Position

September 30, 2023

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
Current and other assets	\$ 318,264,236	\$ 1,325,896	\$ 319,590,132
Capital assets, net	341,427,190	20,832	341,448,022
Total assets	659,691,426	1,346,728	661,038,154
Deferred outflows of resources	23,979,898	50,697	24,030,595
Current and other liabilities	45,125,095	100,734	45,225,829
Long-term liabilities	220,105,912	186,832	220,292,744
Total liabilities	265,231,007	287,566	265,518,573
Deferred inflows of resources	9,336,908	24,110	9,361,018
Net position:			
Net investment in capital assets	280,549,082	20,832	280,569,914
Restricted	40,678,020	-	40,678,020
Unrestricted	87,876,307	1,064,917	88,941,224
Total net position	\$ 409,103,409	\$ 1,085,749	\$ 410,189,158

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The largest portion of the County's current fiscal year net position reflects its investment of \$291,675,081 capital assets (e.g., land, buildings, equipment, and infrastructure, net of accumulated depreciation), less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated for these liabilities.

The restricted net position of \$44,518,670 represents resources that are subject to external restrictions on how they may be used. The remaining balance of the unrestricted net position, \$118,463,975 (26%) may be used to meet the County's ongoing obligations to citizens and creditors. The County's net position increased by \$44,468,568 a result of its fiscal year 2024 operations. It is primarily attributable to the increase in various tax collections.

The following table indicates changes in net position for governmental and business-type activities:

	Governmental Activities	Business-Type Activities	Total
Condensed Statement of Activities			
For the Year Ended September 30, 2024			
Revenues:			
Program revenues:			
Charges for services	\$ 23,007,831	\$ 2,045,760	\$ 25,053,591
Operating grants and contributions	7,820,396	-	7,820,396
Capital grants and contributions	29,508	-	29,508
General revenues:			
Property taxes	116,050,905	-	116,050,905
Local health care provider assessments	40,008,694	-	40,008,694
Sales taxes	25,534,197	-	25,534,197
Motor vehicle taxes	2,112,764	-	2,112,764
Mixed drink taxes	1,493,323	-	1,493,323
Hotel occupancy taxes	4,084,152	-	4,084,152
Unrestricted investment earnings	17,834,015	54,814	17,888,829
Total revenues	<u>237,975,785</u>	<u>2,100,574</u>	<u>240,076,359</u>
Expenses:			
General Government	45,135,535	-	45,135,535
Justice System	28,396,387	-	28,396,387
Law Enforcement	35,830,742	2,082,921	37,913,663
Juvenile Services	9,689,431	-	9,689,431
Public Transportation	22,939,255	-	22,939,255
Public Health	39,453,099	-	39,453,099
Human Services	8,511,346	-	8,511,346
Debt Service	3,569,075	-	3,569,075
Total expenses	<u>193,524,870</u>	<u>2,082,921</u>	<u>195,607,791</u>
Change in net position	44,450,915	17,653	44,468,568
Net position - beginning	409,103,409	1,085,749	410,189,158
Net position - ending	<u>\$ 453,554,324</u>	<u>\$ 1,103,402</u>	<u>\$ 454,657,726</u>

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Condensed Statement of Activities For the Year Ended September 30, 2023

	Governmental Activities	Business-Type Activities	Total
Revenues:			
Program revenues:			
Charges for services	\$ 23,456,811	\$ 1,712,624	\$ 25,169,435
Operating grants and contributions	18,349,128	-	18,349,128
Capital grants and contributions	30,347	-	30,347
General revenues:			
Property taxes	102,942,086	-	102,942,086
Local health care provider assessments	32,125,447	-	32,125,447
Sales taxes	25,288,623	-	25,288,623
Motor vehicle taxes	2,002,070	-	2,002,070
Mixed drink taxes	1,339,501	-	1,339,501
Hotel occupancy taxes	3,689,821	-	3,689,821
Unrestricted investment earnings	10,304,521	21,944	10,326,465
Total revenues	219,528,355	1,734,568	221,262,923
Expenses:			
General Government	52,155,497	-	52,155,497
Justice System	28,839,949	-	28,839,949
Law Enforcement	35,822,510	1,876,659	37,699,169
Juvenile Services	9,405,475	-	9,405,475
Public Transportation	11,940,954	-	11,940,954
Public Health	28,350,767	-	28,350,767
Human Services	8,066,363	-	8,066,363
Debt Service	1,536,703	-	1,536,703
Total expenses	176,118,218	1,876,659	177,994,877
Change in net position	43,410,137	(142,091)	43,268,046
Net position - beginning	365,693,272	1,227,840	366,921,112
Net position - ending	\$ 409,103,409	\$ 1,085,749	\$ 410,189,158

Revenue Analysis

For fiscal year ended September 30, 2024, revenues for the primary government totaled \$240,076,359. The revenues are categorized by activity type: governmental activities totaled \$237,975,785 and business-type activities totaled \$2,100,574.

Program revenues are derived from the program itself and thereby reduce the cost of the function to the County. Total program revenues were \$32,903,495 and 14% of total revenues. Of that \$30,857,735 is from governmental activities, which represents the fees collected by the tax collector, the clerks of the courts and other departments. The business-type charges for services were \$2,045,760 which represents primarily commissary sales to the inmates held in County jail. The largest portions of program revenues are charges for service of \$25,053,591 (10% of the total revenues) and operating grants and contributions of \$7,820,396 (3.3% of total revenues). The other portions of program revenues are \$29,508 in capital contributions from various federal, state, and local agencies, which in total are .01% of the total revenues.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Revenue Analysis (Continued)

General revenues are revenues that do not qualify as program revenue. Property taxes of \$116,050,905 were the largest revenue source for governmental activities and 48% of total revenues. Besides property taxes, the general revenues also consist of local health care provider assessments, sales taxes, motor vehicle taxes, mixed drink taxes, hotel occupancy taxes, and investment earnings, which in total are \$91,121,959 or 38% of the total revenues.

	<u>Year Ended</u> <u>September 30, 2024</u>		<u>Year Ended</u> <u>September 30, 2023</u>	
<u>Program Revenues</u>				
Charges for services - governmental	\$ 23,007,831	9.58%	\$ 23,456,811	10.60%
Charges for services - business-type	2,045,760	0.85%	1,712,624	0.77%
Operating grants and contributions	7,820,396	3.27%	18,349,128	8.30%
Capital grants and contributions	29,508	0.01%	30,347	0.01%
<u>General Revenues</u>				
Property taxes	116,050,905	48.34%	102,942,086	46.52%
Local health care provider assessments	40,008,694	16.66%	32,125,447	14.52%
Sales taxes	25,534,197	10.64%	25,288,623	11.43%
Motor vehicle taxes	2,112,764	0.88%	2,002,070	0.90%
Mixed drink taxes	1,493,323	0.62%	1,339,501	0.61%
Hotel occupancy taxes	4,084,152	1.70%	3,689,821	1.67%
Unrestricted investment earnings	17,888,829	7.45%	10,326,465	4.67%
Total Revenues	<u>\$ 240,076,359</u>	<u>100.00%</u>	<u>\$ 221,262,923</u>	<u>100.0%</u>

In fiscal year 2024, the County’s revenues increased by \$18,813,436 a 9% increase as a net result of the increase in appraised property values being taxed and changes in local health care provider assessments collected. The County received about \$25.5 million in sales tax in 2024. Revenue generated by the local health care provider assessments was \$40 million during 2024. The property tax revenue for fiscal year 2024 increased \$13.1 million from fiscal year 2023.

Expense Analysis

For the year ended September 30, 2024, the function and program expenses for the primary government were \$193,524,870 for the governmental activities and \$2,082,921 for the business-type activities. A comparative overview of expenses for the County’s primary government for the current and previous year is as follows:

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Expense Analysis (Continued)

<u>Function</u>	<u>Year Ended</u>		<u>Year Ended</u>	
	<u>September 30, 2024</u>		<u>September 30, 2023</u>	
General Government	\$ 45,135,535	23.3%	\$ 52,155,497	29.6%
Justice System	28,396,387	14.7%	28,839,949	16.4%
Law Enforcement	35,830,742	18.5%	35,822,510	20.3%
Juvenile Services	9,689,431	5.0%	9,405,475	5.3%
Public Transportation	22,939,255	11.9%	11,940,954	6.8%
Public Health	39,453,099	20.4%	28,350,767	16.1%
Human Services	8,511,346	4.4%	8,066,363	4.6%
Debt Service	3,569,075	1.8%	1,536,703	0.9%
Total Governmental Activities	\$ 193,524,870	100.0%	\$ 176,118,218	100.0%
<u>Business-Type Activities</u>				
Jail Commissary Fund	2,082,921	100.0%	1,876,659	100.0%
Total Business-Type Activities	\$ 2,082,921	100.0%	\$ 1,876,659	100.0%

In fiscal year 2024, the County’s expenses increased \$17,612,914, 9% more than the prior year. The key element of the change is as follows:

- The County gave a cost-of-living increase of 4.5% which increased salary and benefit expenditures for FY 2024.
- The number of hospitals eligible to be paid increased, due to affiliation agreements being dissolved by the Health & Human Services Commission, which increased the Local Provider Participation expenditures for FY 2024.

FINANCIAL ANALYSIS OF MAJOR FUNDS

The County’s major general governmental functions are contained in the General, Special Revenue, Debt Service, and Capital Project Funds. At September 30, 2024, the County’s governmental funds reported combined fund balances of \$272,885,456 an increase of \$15,679,499 or 6.1% in comparison with the prior year. The change represents the net result of the increase in tax collection and the increase in the collection and remittance of local health care assessments. Of the combined fund balance, \$2,972,808 (1%) were nonspendable for prepaids and inventory, \$44,518,669 (16%) were restricted to various purposes by external restrictions imposed, \$37,366,226 (14%) were committed to an emergency fund balance and various capital projects through execution of contracts by the Commissioner’s Court, \$55,237,919 (20%) were assigned to the County’s capital improvement plans and other programs as directed by the Commissioners’ Court, and \$132,789,834 (49%) constituted unassigned fund balance, which is available to meet the County’s current and future needs without any restrictions.

FINANCIAL ANALYSIS OF MAJOR FUNDS (Continued)

General Fund

The General Fund is the chief operating fund of the County. At September 30, 2024, the General Fund reported a net fund balance of \$173,002,435 an increase of \$23,782,353 from fiscal year 2023. The fund experienced an excess of revenues over expenditures of \$22,469,177. This increase is attributed to an increase in various tax revenues collected in 2024.

Debt Service Fund

The Debt Service Fund is used to account for receipts and disbursements of funds relating to the County's long-term bonded debt obligations. At the end of fiscal year 2024, the fund balance increased \$1,699,745, or 42.6% from fiscal year 2023. This increase was attributed to increased interest revenue and a increase in the debt principal and interest payments due to new debt obligations in FY 2023.

For fiscal year 2025, the County's debt service requirements for the governmental activities are \$8,245,000 in principal and \$3,548,759 in interest. Additional information is available to the readers in Note 10 (Long-Term Debt) to the Financial Statements.

Local Provider Participation Fund

The Local Provider Participation Fund has been established to account for the mandatory assessments to local institutional health care providers in support of the State Medicaid program. By taking part in paying the State share of Medicaid expansion through the new provider assessments, the local health care providers will be able to benefit from the federal financial match. The fund reported a fund balance of \$24,884,333 at September 30, 2024. This is an increase of \$4.5 million and is due to expenditures not increasing in proportion to the tax and interest revenues.

Grant Fund

The Grant Fund has been established to account for the revenues and expenditures related to grant activities. The county match recorded for grants in prior years reduced the match requirement need for fiscal year 2024. At September 30, 2024, the Grant Fund reported a zero net fund balance, expending all the available grant funds.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County adopts an annual budget for the General Fund. Budget amounts represent the original budget for 2024 as subsequently amended by the Commissioners' Court. Budgets are adopted on a basis consistent with GAAP (modified accrual basis). Budget variances are not expected to impact future services or liquidity.

GENERAL FUND BUDGETARY HIGHLIGHTS (Continued)

The following table summarizes General Fund budgeted and actual amounts for fiscal year 2024:

Brazos County, Texas			
FY 2024 General Fund Budget Vs. Actual Amounts - GAAP Basis			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<u>Revenues and Other Financing Sources</u>			
Taxes	\$ 134,330,000	\$ 134,330,000	\$ 131,167,122
Charges for Services	11,221,037	12,046,000	14,009,561
Intergovernmental	836,002	836,002	862,739
Interest	5,780,000	5,780,000	12,656,049
Other	861,750	879,207	1,306,304
Transfers In	20,000	29,000	29,000
Sale of Capital Assets	190,000	190,000	161,452
Insurance Recoveries	100,000	100,000	1,601,362
Total	<u>153,338,789</u>	<u>154,190,209</u>	<u>161,793,589</u>
<u>Expenditures and Other Financing Uses</u>			
Expenditures	176,564,103	176,156,268	137,532,598
Transfers Out	21,634,274	22,414,627	478,638
Total	<u>198,198,377</u>	<u>198,570,895</u>	<u>138,011,236</u>
Net Change in Fund Balance	<u>\$ (44,859,588)</u>	<u>\$ (44,380,686)</u>	<u>\$ 23,782,353</u>

Differences between the original budget and the final amended budget reflected an increase of \$851,420 in available resources and the same amount of increase in appropriations.

Actual revenues and transfers increased by \$7,603,380 (4.9%) from the final budget due to an increase in interest revenue and an increase in the estimated insurance recoveries received. Actual expenditures and transfers out were \$60,559,659 (31%) under the final budget as a result of the restrained spending of the County.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The capital assets of the County are those assets (land, right-of-way, buildings, improvements, roads, bridges, machinery, and equipment) which are used by the County in performance of the County's functions. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2024, amounted to \$357,939,946 (net of accumulated depreciation) and at September 30, 2023, it was \$341,448,022. Depreciation on capital assets is recognized in the government-wide financial statements. Depreciation provided for the current fiscal period was \$8,367,058 compared to \$9,711,992 for the year ended September 30, 2023.

Major capital asset events during the current fiscal year included the following:

- The County purchased land for a Central Receiving facility. The total amount spent was \$876,000 during fiscal year 2024.
- The County purchased property with a structure at a cost of \$2.4 million in fiscal year 2024.

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Capital Assets (Continued)

- The County acquired approximately \$1.9 million and disposed of \$1 million in machinery and equipment in fiscal year 2024.

The County has elected to use the “Modified Approach” as defined by GASB 34 for reporting infrastructure assets, which include 479 miles of roads and 72 bridges. The County has adopted a minimum condition level of 80% for all County roads. In fiscal year 2024 approximately 91% of the County roads meet the targeted condition level. For the year ended September 30, 2024, the actual amounts of expense incurred for the annual maintenance and preservation of the roads and bridges at the targeted condition level was \$16.8 million and the amount estimated to be necessary for the purpose was \$18.1 million. The \$1.3 million variance was mainly due to the Department’s contingency budget, employee turnover, and the delays in road preparation and weather conditions.

The following table provides a comparative overview of the County’s capital assets for the current and previous year. For further information regarding capital assets, see Note 6 to the financial statements.

	Balance	Balance
	September 30, 2024	September 30, 2023
<u>Governmental Activities:</u>		
Land	\$ 46,805,676	\$ 44,564,891
Construction in progress	14,452,577	7,795,874
Infrastructure	156,654,717	146,974,927
Buildings	161,689,677	163,162,068
Improvements other than buildings	37,611,797	36,405,570
Leases	71,766	-
Machinery and equipment	32,687,853	30,628,190
Intangible assets - computer software	6,937,191	6,939,675
Subscription-Based Information Technology Arrangements activities	11,587,031	7,165,096
	<u>468,498,285</u>	<u>443,636,291</u>
Less: Accumulated depreciation	(110,576,159)	(102,209,101)
Governmental activities capital assets, net	<u>\$ 357,922,126</u>	<u>\$ 341,427,190</u>
<u>Business-type activities:</u>		
Machinery and equipment	\$ 73,701	\$ 73,701
	<u>73,701</u>	<u>73,701</u>
Less: Accumulated depreciation	(55,881)	(52,869)
Business-type activities capital assets, net	<u>\$ 17,820</u>	<u>\$ 20,832</u>

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Debt Administration

At September 30, 2024, the County had total long-term debt outstanding of \$89,480,000 as compared to \$97,045,000 in the prior year. \$7,565,000 debt principal was paid during 2024.

Refer to Note 10 in the Notes to the Basic Financial Statements for a detailed breakdown of long-term debt owed by the County. County officials, citizens and investors will find the ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita as useful indicators of the County's debt position. These are shown in the statistical section of this report.

ECONOMIC FACTORS

The Commissioners' Court adopted the fiscal year 2024 budget on September 19, 2023. The fiscal year 2024 budget was prepared in a conservative manner with an emphasis on maintaining current service levels and building reserves. The budget was adopted based on anticipated resources and estimated uses in fiscal year 2024. The total resources of the County's General Fund are estimated to be \$198,198,377 including the appropriated fund balance of \$44,859,588.

The property tax rate for fiscal year 2024 is \$0.4097 per \$100 valuation compared to \$0.4294 in fiscal year 2023. For the past four years, the County has been using an estimated collection rate of 98% on property taxes for budgeting purposes.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor's Office, 200 S. Texas Avenue, Suite 218, Bryan, Texas, 77803.



BASIC FINANCIAL STATEMENTS

BRAZOS COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2024

	Governmental Activities	Business-Type Activities	TOTAL
ASSETS			
Cash and Cash Equivalents	\$ 124,651,445	\$ 1,044,037	\$ 125,695,482
Investments	188,393,089	-	188,393,089
Prepaid Expenses	1,694,917	-	1,694,917
Receivables, net of allowance for uncollectible amounts of \$20,867,108			
Taxes	3,438,782	-	3,438,782
Accounts and Other	6,839,189	113,194	6,952,383
Inventories	1,287,892	116,787	1,404,679
Restricted Assets			
Investments	3,969,826	-	3,969,826
Receivables, net of allowance for uncollectible amounts of \$132,283			
Taxes	354,051	-	354,051
Joint Venture	5,195,009	-	5,195,009
Capital Assets (net of accumulated depreciation)			
Land	46,805,676	-	46,805,676
Buildings	97,501,110	-	97,501,110
Improvements Other than Buildings	21,368,930	-	21,368,930
Intangible Assets - Computer Software	25,341	-	25,341
Subscription Based Information Technology Subscriptions	5,608,969	-	5,608,969
Leases	70,912	-	70,912
Machinery and Equipment	15,433,894	17,820	15,451,714
Infrastructure	156,654,717	-	156,654,717
Construction in Progress	14,452,577	-	14,452,577
TOTAL ASSETS	693,746,326	1,291,838	695,038,164
DEFERRED OUTFLOWS OF RESOURCES			
Change in Pension Assumptions or Inputs	32,092	3,096	35,188
Differences Between Projected and Actual Earnings on Pension Plan	1,263,706	-	1,263,706
Change in Pension Allocated Share	51	-	51
Differences Between Expected and Actual Pension Experience	1,372,641	2,937	1,375,578
Pension Contributions After the Measurement Date	7,872,593	11,241	7,883,834
Change in OPEB Allocated Share	1,140,384	6,836	1,147,220
Difference Between Expected and Actual OPEB Experience	1,104,395	13,027	1,117,422
Difference Between Projected and Actual OPEB Earnings	468,388	3,771	472,159
OPEB Contributions After the Measurement Date	2,917,385	4,847	2,922,232
Change in OPEB Assumptions or Inputs	8,107,215	36,103	8,143,318
Deferred Charges - Refunding	515,481	-	515,481
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 24,794,331	\$ 81,858	\$ 24,876,189

The accompanying notes to the financial statements are an integral part of this statement.

BRAZOS COUNTY, TEXAS
STATEMENT OF NET POSITION - Continued
September 30, 2024

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>TOTAL</u>
LIABILITIES			
Accounts Payable and Accrued Liabilities	\$ 15,119,001	\$ 39,623	\$ 15,158,624
Accrued Salaries and Wages	3,388,775	4,412	3,393,187
Accrued Interest Payable	321,326	-	321,326
Unclaimed Funds	409,901	-	409,901
Unearned Revenue	22,181,941	-	22,181,941
Liabilities for Compensated Absences	1,957,981	2,375	1,960,356
Noncurrent Liabilities			
Due within one year	9,782,145	-	9,782,145
Due in more than one year	204,811,279	198,711	205,009,990
TOTAL LIABILITIES	<u>257,972,349</u>	<u>245,121</u>	<u>258,217,470</u>
DEFERRED INFLOWS OF RESOURCES			
Difference Between Projected and Actual Earnings on Pension Plan	-	3,614	3,614
Differences Between Expected and Actual Pension Experience	1,066,062	2,937	1,068,999
Change in Pension Allocated Shares	-	53	53
Change in OPEB Allocated Share	13,849	2,107	15,956
Differences Between Expected and Actual OPEB Experience	4,296,352	10,597	4,306,949
Change in OPEB Assumptions or Inputs	1,637,721	5,865	1,643,586
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>7,013,984</u>	<u>25,173</u>	<u>7,039,157</u>
NET POSITION			
Net Investment in Capital Assets	291,657,261	17,820	291,675,081
Restricted for:			
Debt Service	5,684,938	-	5,684,938
Legislative	38,833,732	-	38,833,732
Unrestricted	117,378,393	1,085,582	118,463,975
TOTAL NET POSITION	<u>\$ 453,554,324</u>	<u>\$ 1,103,402</u>	<u>\$ 454,657,726</u>

BRAZOS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Governmental Activities:			
General Government	\$ 45,135,535	\$ 6,221,408	\$ 1,164,150
Justice System	28,396,387	5,916,952	2,879,677
Law Enforcement	35,830,742	2,453,885	1,055,185
Juvenile Services	9,689,431	154,906	1,958,503
Public Transportation	22,939,255	5,765,329	650,873
Public Health	39,453,099	582,276	88,258
Human Services	8,511,346	1,913,075	23,750
Debt Service	3,569,075	-	-
Total Governmental Activities	<u>193,524,870</u>	<u>23,007,831</u>	<u>7,820,396</u>
Business-Type Activities:			
Jail Commissary Fund	2,082,921	2,045,760	-
Total Business-Type Activities	<u>2,082,921</u>	<u>2,045,760</u>	<u>-</u>
Total Government	<u>\$ 195,607,791</u>	<u>\$ 25,053,591</u>	<u>\$ 7,820,396</u>

General revenues:

Taxes:

Property taxes
Local health care provider assessments
Sales taxes
Motor vehicle taxes
Mixed drink taxes
Hotel occupancy taxes
Unrestricted investment earnings
Total general revenues

Change in net position

Net position - beginning

Net position - ending

The accompanying notes to the financial statements are an integral part of this statement.

<u>Program Revenues</u> <u>Capital</u> <u>Grants and</u> <u>Contributions</u>	<u>Net (Expense) Revenue and</u> <u>Changes in Net Position</u>		
	<u>Governmental</u> <u>Activities</u>	<u>Business - Type</u> <u>Activities</u>	<u>Total</u>
\$ -	\$ (37,749,977)	\$ -	\$ (37,749,977)
-	(19,599,758)	-	(19,599,758)
-	(32,321,672)	-	(32,321,672)
-	(7,576,022)	-	(7,576,022)
29,508	(16,493,545)	-	(16,493,545)
-	(38,782,565)	-	(38,782,565)
-	(6,574,521)	-	(6,574,521)
-	(3,569,075)	-	(3,569,075)
<u>29,508</u>	<u>(162,667,135)</u>	<u>-</u>	<u>(162,667,135)</u>
-	-	(37,161)	(37,161)
<u>-</u>	<u>-</u>	<u>(37,161)</u>	<u>(37,161)</u>
<u>\$ 29,508</u>	<u>(162,667,135)</u>	<u>(37,161)</u>	<u>(162,704,296)</u>
	116,050,905	-	116,050,905
	40,008,694	-	40,008,694
	25,534,197	-	25,534,197
	2,112,764	-	2,112,764
	1,493,323	-	1,493,323
	4,084,152	-	4,084,152
	17,834,015	54,814	17,888,829
	207,118,050	54,814	207,172,864
	44,450,915	17,653	44,468,568
	409,103,409	1,085,749	410,189,158
<u>\$</u>	<u>453,554,324</u>	<u>\$ 1,103,402</u>	<u>\$ 454,657,726</u>

**BRAZOS COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2024**

	Major Funds	
	General	Debt Service
ASSETS		
Cash and Cash Equivalents	\$ 47,215,028	\$ 1,696,358
Investments	134,038,500	3,969,826
Prepaid Expenses	1,661,506	750
Receivables		
Taxes, net	2,949,537	354,051
Officials	182,701	2,373
Interest	398,846	9,881
Accounts, net	2,047,281	-
State	2,695,982	-
Inventories	1,287,892	-
TOTAL ASSETS	\$ 192,477,273	\$ 6,033,239
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES		
Liabilities		
Accounts Payable	\$ 10,466,451	\$ -
Accrued Expenditures Payable	166,277	-
Accrued Salaries and Wages	3,210,953	-
Unclaimed Funds	-	-
Unearned Revenues	1,693,015	-
Total Liabilities	15,536,696	-
Deferred Inflows of Resources		
Unavailable Revenues	3,938,142	347,551
Total Deferred Inflows of Resources	3,938,142	347,551
Fund Balances		
Nonspendable	2,949,398	750
Restricted	1,162,006	5,684,938
Committed	36,083,209	-
Assigned	-	-
Unassigned	132,807,822	-
Total Fund Balances	173,002,435	5,685,688
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 192,477,273	\$ 6,033,239

The accompanying notes to the financial statements are an integral part of this statement.

<u>Local Provider Participation</u>	<u>Grants</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 24,772,621	\$ 1,892,730	\$ 36,032,251	\$ 111,608,988
-	19,422,423	34,932,165	192,362,914
-	17,989	4,671	1,684,916
-	-	489,245	3,792,833
-	-	-	185,074
111,712	888	96,537	617,864
-	-	6,060	2,053,341
-	860,505	-	3,556,487
-	-	-	1,287,892
<u>\$ 24,884,333</u>	<u>\$ 22,194,535</u>	<u>\$ 71,560,929</u>	<u>\$ 317,150,309</u>
\$ -	\$ 1,560,966	\$ 1,822,222	\$ 13,849,639
-	-	-	166,277
-	144,643	15,806	3,371,402
-	-	409,901	409,901
-	20,488,926	-	22,181,941
-	<u>22,194,535</u>	<u>2,247,929</u>	<u>39,979,160</u>
-	-	-	4,285,693
-	-	-	<u>4,285,693</u>
-	17,989	4,671	2,972,808
24,884,333	-	12,787,393	44,518,670
-	-	1,283,017	37,366,226
-	-	55,237,919	55,237,919
-	(17,989)	-	132,789,833
<u>24,884,333</u>	<u>-</u>	<u>69,313,000</u>	<u>272,885,456</u>
<u>\$ 24,884,333</u>	<u>\$ 22,194,535</u>	<u>\$ 71,560,929</u>	<u>\$ 317,150,309</u>

BRAZOS COUNTY, TEXAS
RECONCILIATION OF BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
September 30, 2024

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds **\$ 272,885,456**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. 357,922,126

Deferred outflows of resources and the net pension asset represent a consumption of net assets that applies to future periods and therefore will not be recognized as an outflow of resources until then. Deferred outflows of resources and the net pension asset are not reported in the governmental funds:

Change in Pension Assumptions or Inputs	32,092	
Change in Pension Allocated Share	51	
Differences Between Expected and Actual Pension Experience	1,372,641	
Pension Contributions After the Measurement Date	7,872,593	
Differences Between Projected and Actual Earnings on Pension Plan	1,263,706	
Change in OPEB Allocated Share	1,140,384	
Change in OPEB Assumptions or Inputs	8,107,215	
Difference Between Expected and Actual OPEB Experience	1,104,395	
Difference Between Projected and Actual OPEB Earnings	468,388	
OPEB Contributions After the Measurement Date	2,917,385	
Deferred Charges - Refunding	515,481	
		24,794,331

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenues in the funds. 4,285,693

Internal service funds are used by the County's management for self insurance. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the funds are included in governmental activities in the Statement of Net Position but are not included at the fund level. 12,358,425

The County's equity interest in a joint venture is included in the Statement of Net Position but is not included at the fund level. 5,195,009

Liabilities for compensated absences are considered current but are not reported as liabilities in the funds. (1,957,981)

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds:

Bonds Payable	(99,263,116)	
Accrued Interest Payable	(321,326)	
Subscription Based Information Technology Liability	(5,536,246)	
Leases	(44,072)	
Net OPEB Liability	(86,503,978)	
Net Pension Liability	(23,246,013)	
		(214,914,751)

Deferred inflows of resources represent an acquisition of net assets that applies to future periods and therefore will not be recognized as an inflow of resources until then. Deferred inflows of resources are not reported in the governmental funds:

Differences Between Expected and Actual Pension Experience	(1,066,062)	
Change in OPEB Allocated Shares	(13,849)	
Differences Between Expected and Actual OPEB Experience	(4,296,352)	
Change in OPEB Assumptions or Inputs	(1,637,721)	
		(7,013,984)

Total net position - governmental activities **\$ 453,554,324**

The accompanying notes to the financial statements are an integral part of this statement.



BRAZOS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For The Year Ended September 30, 2024

	Major Funds	
	General	Debt Service
REVENUES		
Taxes	\$ 131,167,122	\$ 11,772,533
Charges for Services	14,009,561	-
Intergovernmental	862,739	-
Interest	12,656,049	541,787
Other Revenue	1,306,304	-
TOTAL REVENUES	160,001,775	12,314,320
EXPENDITURES		
Current		
General Government	36,447,548	-
Justice System	27,292,396	-
Law Enforcement	35,080,408	-
Juvenile Services	7,281,335	-
Public Transportation	16,764,214	-
Public Health	2,088,852	-
Human Services	5,357,328	-
Capital Outlay	7,220,517	-
Debt Service		
Principal Retirement	-	7,565,000
Interest and Other Fees	-	4,297,726
Agent Fees	-	1,849
TOTAL EXPENDITURES	137,532,598	11,864,575
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	22,469,177	449,745
OTHER FINANCING SOURCES (USES)		
Subscription-Based Information Technology Arrangement	-	-
Leases	-	-
Transfers In	29,000	1,250,000
Transfers Out	(478,638)	-
Sale of Capital Assets	161,452	-
Insurance Recoveries	1,601,362	-
TOTAL OTHER FINANCING SOURCES (USES)	1,313,176	1,250,000
Net Change in Fund Balances	23,782,353	1,699,745
FUND BALANCES, OCTOBER 1	149,220,082	3,985,943
FUND BALANCES, SEPTEMBER 30	\$ 173,002,435	\$ 5,685,688

The accompanying notes to the financial statements are an integral part of this statement.

Local Provider Participation	Grants	Nonmajor Governmental Funds	Total Governmental Funds
\$ 40,496,188	\$ -	\$ 4,089,980	\$ 187,525,823
-	-	1,008,146	15,017,707
-	7,347,006	67,092	8,276,837
1,392,213	22,969	3,220,995	17,834,013
-	-	(32,115)	1,274,189
<u>41,888,401</u>	<u>7,369,975</u>	<u>8,354,098</u>	<u>229,928,569</u>
-	819,898	892,955	38,160,401
-	1,738,347	759,543	29,790,286
-	465,145	238,509	35,784,062
-	2,355,853	444,590	10,081,778
-	710,873	5,875,005	23,350,092
37,357,270	-	-	39,446,122
-	11,826	2,191,452	7,560,606
-	1,904,322	15,307,061	24,431,900
-	-	-	7,565,000
-	-	-	4,297,726
-	-	-	1,849
<u>37,357,270</u>	<u>8,006,264</u>	<u>25,709,115</u>	<u>220,469,822</u>
4,531,131	(636,289)	(17,355,017)	9,458,747
-	-	4,419,485	4,419,485
-	-	38,453	38,453
-	478,638	-	1,757,638
(20,000)	-	(1,259,000)	(1,757,638)
-	-	-	161,452
-	-	-	1,601,362
<u>(20,000)</u>	<u>478,638</u>	<u>3,198,938</u>	<u>6,220,752</u>
4,511,131	(157,651)	(14,156,079)	15,679,499
20,373,202	157,651	83,469,079	257,205,957
<u>\$ 24,884,333</u>	<u>\$ -</u>	<u>\$ 69,313,000</u>	<u>\$ 272,885,456</u>

BRAZOS COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	15,679,499
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount that expenditures for capital outlay exceeded depreciation expense.</p>		
Capital outlay	24,431,900	
Depreciation expense	(8,367,058)	16,064,842
<p>Revenues and contributed assets in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
		68,758
<p>The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, road annexations, and donations) is to affect net position.</p>		
		(2,951,047)
<p>The County's investment in a joint venture is reported at the government-wide level but not at the fund level. This amount represents the current year change.</p>		
		(240,252)
<p>The liabilities for compensated absences are accrued at the government-wide level but not at the fund level. This is the current year change in those liabilities, reported as expense in the statement of activities.</p>		
		96,199
<p>The net OPEB liability per GASB 75 is accrued at the government-wide level but not at the fund level. This is the current year change in those liabilities, reported as expense in the statement of activities.</p>		
		(739,602)
<p>The net pension liability/(asset) per GASB 68 is accrued at the government-wide level but not at the fund level. This is the current year change in those liabilities/(assets), reported as expense in the statement of activities.</p>		
		4,545,194
<p>The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premium, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
		8,295,500
<p>Internal service funds are used by management to charge the costs of certain activities, such as insurance and fleet maintenance, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.</p>		
		3,631,824
Change in net position of governmental activities	\$	44,450,915

The accompanying notes to the financial statements are an integral part of this statement.

BRAZOS COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2024

	Business - Type Activities - Enterprise Fund	Governmental Activities
	Jail Commissary	Internal Service Fund
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 1,044,037	\$ 13,695,560
Prepaid Expenses	-	10,000
Accounts Receivable	113,194	426,423
Inventories	116,787	-
Total Current Assets	<u>1,274,018</u>	<u>14,131,983</u>
Noncurrent Assets		
Property, Plant and Equipment	73,702	-
Less: Accumulated Depreciation	(55,882)	-
Total Noncurrent Assets	<u>17,820</u>	<u>-</u>
TOTAL ASSETS	<u>1,291,838</u>	<u>14,131,983</u>
DEFERRED OUTFLOWS OF RESOURCES		
Change in Pension Assumptions or Inputs	3,096	-
Pension Contributions After the Measurement Date	11,241	-
Difference Between Expected and Actual Pension Experience	2,937	-
Change in OPEB Allocated Share	6,836	-
Differences Between Expected and Actual OPEB Experience	13,027	-
Differences Between Projected and Actual OPEB Earnings	3,771	-
OPEB Contributions After the Measurement Date	4,847	-
Change in OPEB Assumptions or Inputs	36,103	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>81,858</u>	<u>-</u>
LIABILITIES		
Current Liabilities		
Accounts Payable	39,623	1,756,185
Accrued Salaries and Wages	4,412	17,373
Compensated Absences	2,375	-
Total Current Liabilities	<u>46,410</u>	<u>1,773,558</u>
Noncurrent Liabilities		
Net Pension Liability	33,902	-
Net OPEB Liability	164,809	-
Total Noncurrent Liabilities	<u>198,711</u>	<u>-</u>
TOTAL LIABILITIES	<u>245,121</u>	<u>1,773,558</u>
DEFERRED INFLOWS OF RESOURCES		
Change in Pension Allocated Share	53	-
Differences Between Expected and Actual Pension Experience	2,937	-
Differences Between Projected and Actual Earnings on Pension Plan	3,614	-
Change in OPEB Allocated Share	2,107	-
Change in OPEB Assumptions or Inputs	5,865	-
Differences Between Expected and Actual OPEB Experience	10,597	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>25,173</u>	<u>-</u>
NET POSITION		
Net Investment in Capital Assets	17,820	-
Unrestricted	1,085,582	12,358,425
TOTAL NET POSITION	<u>\$ 1,103,402</u>	<u>\$ 12,358,425</u>

The accompanying notes to the financial statements are an integral part of this statement.

BRAZOS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION
PROPRIETARY FUNDS
For The Year Ended September 30, 2024

	Business - Type Activities - Enterprise Fund	Governmental Activities
	Jail Commissary	Internal Service Fund
OPERATING REVENUES		
Commissary Sales	\$ 1,861,581	\$ -
Employee Dependents	-	2,803,793
Self Pays	-	288
Excess Risk Benefits	-	5,257,361
Brazos County	-	17,695,036
Retirees	-	592,598
Other Revenue	184,179	1,218,487
TOTAL OPERATING REVENUES	2,045,760	27,567,563
OPERATING EXPENSES		
Personnel Services	104,669	328,342
Supplies and Other Charges	484,672	58,937
Cost of Goods Sold	1,425,771	-
Repairs and Maintenance	18,663	65
Stop Loss Premiums	-	629,584
Benefit Claims	-	20,469,369
Administrative Fees	-	2,060,526
Contract Services	-	16,718
Professional Services	46,134	372,198
Depreciation	3,012	-
TOTAL OPERATING EXPENSES	2,082,921	23,935,739
OPERATING INCOME	(37,161)	3,631,824
NONOPERATING REVENUES		
Interest	54,814	-
TOTAL NONOPERATING REVENUES	54,814	-
CHANGE IN NET POSITION	17,653	3,631,824
TOTAL NET POSITION - OCTOBER 1	1,085,749	8,726,601
TOTAL NET POSITION - SEPTEMBER 30	\$ 1,103,402	\$ 12,358,425

The accompanying notes to the financial statements are an integral part of this statement.

BRAZOS COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Year Ended September 30, 2024

	Business - Type Activities - Enterprise Fund	Governmental Activities
	Jail Commissary	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 2,061,888	\$ 3,396,679
Receipts from interfund services provided	-	17,695,036
Payments to contractors and vendors	(2,012,493)	(1,907,827)
Claims paid	-	(15,174,131)
Payments to employees for services	(107,473)	(338,474)
NET CASH PROVIDED BY (used in) OPERATING ACTIVITIES	(58,078)	3,671,283
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	51,672	-
NET CASH PROVIDED BY INVESTING ACTIVITIES	51,672	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	(6,406)	3,671,283
CASH AND CASH EQUIVALENTS, OCTOBER 1	1,050,443	10,024,277
CASH AND CASH EQUIVALENTS, SEPTEMBER 30	\$ 1,044,037	\$ 13,695,560
Reconciliation of operating income to net cash provided by (used in) operating activities:		
Operating income	\$ (37,161)	\$ 3,631,824
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:		
Depreciation Expense	3,012	-
Change in accounts receivable	16,129	433,009
Change in inventory	16,569	-
Change in pension/OPEB related deferred outflows of resources	(47,284)	-
Change in accounts payable	(53,824)	(383,418)
Change in accrued salaries and compensated absences	(502)	(10,132)
Change in noncurrent liabilities	27,796	-
Change in pension/OPEB related deferred inflows of resources	17,187	-
Total adjustments	(20,917)	39,459
Net cash provided by (used in) operating activities	\$ (58,078)	\$ 3,671,283

The accompanying notes to the financial statements are an integral part of this statement.

BRAZOS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2024

	OPEB Trust Fund	Custodial Funds
ASSETS		
Cash and Cash Equivalents	\$ 35,945	\$ 10,701,947
Accounts Receivable	106	274
Investments		
Fixed Income	3,215,868	-
Domestic Equities	7,963,635	-
TOTAL ASSETS	11,215,554	10,702,221
LIABILITIES		
Accounts Payable	-	113,614
TOTAL LIABILITIES	-	113,614
NET POSITION		
Restricted for:		
OPEB	11,215,554	-
Individuals, Organizations and Other		
Governments	-	10,588,607
TOTAL NET POSITION	\$ 11,215,554	\$ 10,588,607

The accompanying notes to the financial statements are an integral part of this statement.

BRAZOS COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended September 30, 2024

	OPEB Trust Fund	Custodial Funds
ADDITIONS		
Contributions:		
Members	\$ 1,000,000	\$ 7,125,329
Investment Earnings:		
Interest and Dividends	277,624	85,462
Net Appreciation in the Fair Valuation of Investments	1,821,945	-
Total Additions	3,099,569	7,210,791
DEDUCTIONS		
Payments to Individuals or Organizations	-	5,151,864
Administrative Expenses	46,373	4,333
Total Deductions	46,373	5,156,197
NET INCREASE IN FIDUCIARY NET POSITION	3,053,196	2,054,594
NET POSITION - OCTOBER 1	8,162,358	8,534,013
NET POSITION - SEPTEMBER 30	\$ 11,215,554	\$ 10,588,607

The accompanying notes to the financial statements are an integral part of this statement.

BRAZOS COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Brazos County, Texas (“County”) have been developed to be in conformity with accounting principles generally accepted in the United States of America (“GAAP”) for local government units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Reporting Entity

The Brazos County Government (the “County”) was created in 1841. The County is a public corporation and a political subdivision of the State of Texas. It performs governmental functions as required or authorized by the Texas Constitution and the Laws of the State. A Commissioners’ Court composed of an elected County Judge and four elected Commissioners governs the County. The combined financial statements include all departments, funds or accounts for the County, the primary government.

The concept underlying the definition of the reporting entity is that elected officials are accountable to their constituents for their actions. The financial statements should allow users to distinguish between the primary government (the County) and its component units. GASB Statement 14, as amended by GASB Statement 61, defines the reporting entity as the primary government and its component units. Brazos County is the primary governmental unit. The financial statements include all funds, agencies, boards, commissions, and authorities for which the elected officials of the County are financially accountable. The financial statements include those entities for which the nature and significance of the relationship between the entity and the County are such that to exclude the entity from the financial reporting entity would render the financial statements misleading or incomplete.

B. Related Organizations

Related organizations provide services within the County that are administered by separate boards or commissions, but the County is not financially accountable, and such organizations are therefore not component units of the County, even though the Commissioners’ Court may appoint a voting majority of an organization’s board. Consequently, financial information for the following entities is not included within the scope of these financial statements.

Brazos County Health Facilities Development Corporation

The Brazos County Health Facilities Development Corporation (“BCHFDC”) is a Texas public, non-profit corporation created in accordance with the Texas Health Facilities Development Act of 1981. The BCHFDC’s purpose is to acquire, construct, provide, improve, finance and refinance health facilities to assist in the maintenance of the public health. The tax-exempt bonds issued by the BCHFDC do not constitute a debt or a pledge of faith or credit of the BCHFDC or the County but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. Interest received on the bonds is generally exempt from federal income tax under Section 103 of the Internal Revenue Code.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Related Organizations (Continued)

The BCHFDC is governed by a five-member Board of Directors which is comprised of the members of the Brazos County Commissioners' Court. Information relating to conduit debt issued by this related party can be found in Note 10 to the financial statements.

Brazos County Housing Finance Corporation

The Brazos County Housing Finance Corporation ("BCHFC") is a Texas public, non-profit corporation created in accordance with the Texas Housing Finance Corporations Act in 1980. This Act authorizes the BCHFC to finance residential housing by issuing tax-exempt revenue bonds to acquire mortgage loans made to low- or moderate-income persons, and to pledge such mortgage loans as security for the payment of the principal and interest of such revenue bonds. The tax-exempt bonds issued by the BCHFC do not constitute a debt or a pledge of faith or credit of the BCHFC or Brazos County but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. Interest received on the bonds is generally exempt from federal income tax under Section 103 of the Internal Revenue Code. The BCHFC is governed by a five-member Board of Directors, three of which are members of the Brazos County Commissioners' Court. Information relating to conduit debt issued by this related party can be found in Note 10 to the financial statements.

Brazos Valley Fair & Exposition

The Brazos Valley Fair & Exposition (the "Fair") is a non-profit, 501(c)3 corporation that was organized in 2010 for educational, scientific and charitable purposes to encourage, promote and maintain agricultural science, research, and education. It is a mid-major or regional fair whose reach or scope encompasses the entire state of Texas and surrounding states. Initially, the Executive Committee of the Fair consisted of seven members, all of which were appointed by the Brazos County Commissioners' Court. Currently, the Executive Committee consists of nine members, the last two added by the Committee in 2015. Future additions and replacements to the Board of Directors will be determined by the Executive Committee at the time the changes are made.

The start-up funding for the Fair came from the Hotel Occupancy Tax ("HOT") Fund, a special revenue fund of the County. The amount of annual funding is approved by the Brazos County Commissioners' Court. The HOT Fund has funded the Fair \$590,000 cumulatively from fiscal year 2011 to fiscal year 2016 with no additional funding to fiscal year 2024. In addition, the County pays the salaries and wages of the three primary employees of the Fair and provides various resources to the Fair at no charge, such as office space, utilities, telephone services, internet services, periodic use of a county vehicle, etc.

The annual fair generated enough revenue to pay all its direct expenses and the facility rental fees for the Exposition Complex. It is the general policy of the Fair that the majority of the excess of its revenue over expenses will be used for the furtherance of its exempt purpose, including the granting of scholarships and the funding of related capital additions and improvements at the Brazos County Exposition Center.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Related Organizations (Continued)

Brazos County Regional Mobility Authority

During the 2019 State of Texas Legislative Session, Brazos County received authorization to create a Regional Mobility Authority (RMA). The purpose of the RMA is to finance, acquire, design, construct, operate, maintain, expand, or extend transportation projects. The Board of Directors consists of 6 members. The Chairman is appointed by the Governor of the State of Texas and the other 5 members are appointed by the Commissioners Court of Brazos County.

The RMA will continue operations with reduced expenditures and funding from partner agencies.

C. Government-Wide Financial Statements

Government-wide financial statements consist of the Statement of Net Position and the Statement of Activities. These statements report information on all the non-fiduciary activities of the primary government and its component units, if any. Governmental activities are supported by taxes and intergovernmental revenues and are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the expenses of a given function are offset by program revenues. Expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

D. Fund Level Financial Statements

All governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. If accrued revenue is not yet available, the related receivable is matched by a deferred inflow of resources for unavailable revenue and revenue recognition occurs only when the revenue eventually does become available. Debt service expenditures as well as expenditures related to compensated absences and claims

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Level Financial Statements (Continued)

and judgments are recorded only when payment is due.

Property tax revenues, the County's primary revenue source, are susceptible to accrual and are considered available to the extent of delinquent taxes collected within sixty (60) days of the fiscal year end. Grant and entitlement revenues are also susceptible to accrual. Encumbrances are used during the year and all outstanding encumbrances lapse at the end of each fiscal year.

The fund level financial statements are reported using the current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

For proprietary funds, all revenues and expenses are classified as operating revenues and expenses except for taxes, investment income and interest expense, which are classified as non-operating revenues and expenses.

All proprietary funds, including the enterprise funds and internal service fund, are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses when they are incurred. Claims incurred but not reported are included in the payables and expenses. These funds are accounted for using the economic resources measurement focus. This means that all assets and liabilities (whether current or non-current) associated with their activity are included in the funds' statement of net position.

The fiduciary funds are used to account for assets held by a governmental entity for other parties (either as a trustee or as a custodian) and cannot be used to finance the governmental entity's own operating programs. They are accounted for using the accrual basis of accounting. These funds are not included in the government-wide financial statements.

The County's accounts are organized based on funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which are comprised of each fund's assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures or expenses.

Funds are classified into three categories: Governmental, Proprietary and Fiduciary. The major funds of the County are noted within each category.

Governmental Funds

Governmental funds are used to account for all or most of a government's general activity. The County has reported four major funds under this category for the year ended September 30, 2024:

General Fund - The General Fund is the principal operating fund of the County. It is used

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Level Financial Statements (Continued)

Governmental Funds (Continued)

to account for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund. The fund accumulates reserves for future capital improvements and unforeseen catastrophic events.

Debt Service Fund – The Debt Service Fund accounts for the financial resources that are restricted, committed, or assigned to expenditure for the payment of principal and interest on long-term debt paid primarily from taxes levied by the County. Financial resources that are being accumulated for principal and interest in future years are also reported in the Debt Service Fund.

Local Provider Participation Fund – The Local Provider Participation Fund was established to account for the mandatory assessments collected from institutional health care providers located in the County that may be used to fund intergovernmental transfers, indigent programs, or other activities as allowed by State statute.

Grant Fund – A fund established to account for the revenues and expenditures related to grant activities.

The County reports the following nonmajor governmental funds:

Special Revenue Funds – Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The phrase “proceeds of specific revenue sources” establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund.

Capital Improvement Fund – The Capital Improvement Fund is used to account for expenditures for new construction and acquisition of capital assets to support the County’s various functions.

2020 Certificates of Obligation – This fund is used to account for various building construction projects throughout the County including the Jail Kitchen, Ag Extension building, and the Justice of the Peace and Constable Precinct 1 building and land. The expenditures are financed through the issuance of \$24,020,000 of Certificates of Obligation, Series 2020 in October 2020.

2023 Certificates of Obligations – This fund is used to account for expenditures for the existing County Administrative Building, the County Courthouse, the existing County BISD building for public defender offices and other administrative services, the Brazos County Dispatch and Emergency Operations Center, the County Sheriff Department facilities including a central receiving and storage facility. The expenditures are financed through the issuance of \$9,290,000 of Certificates of Obligations, Series 2023 in June 2023.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Level Financial Statements (Continued)

Governmental Funds (Continued)

2023 General Obligation Bonds – This fund is used to account for expenditures for improvements for permanent public improvements, including roads, bridges, and highways within the County, including the acquisition of land and rights-of way. The expenditures are financed through the issuance of \$27,110,000 of General Obligation Bonds, Series 2023 in June 2023.

Proprietary Funds

Proprietary funds are used to account for operations that are financed in a manner similar to those in the private sector, where the determination of net income is appropriate for sound financial administration. The County reports one internal service fund and one enterprise fund. The internal service fund is used to account for the provision of health, dental and life insurance to the departments of the County as well as to outside entities that have contracted with the County for this service. The enterprise fund is classified as major fund. The account is used for the business-type operations of the Commissary.

Fiduciary Funds

The County reports one Other Postemployment Benefit (OPEB) trust fund and five custodial funds as fiduciary funds. The OPEB trust fund is used to account for resources held in trust for employees and their beneficiaries based on other postemployment benefit arrangements. Custodial funds are used to account for situations where the government's role is purely custodial, such as the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Assets have been held in these funds on behalf of individuals involving certain legal processes, bail bondsmen, and other governmental units.

E. Implementation of New Standards

In fiscal year 2024, the County evaluated and/or implemented the following new standards:

GASB Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangement" issued in March 2020. This Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset for a period of time in exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). An APA is an arrangement in which a government compensates an operator for service that may include designing, constructing, financing, maintaining, or

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Implementation of New Standards (Continued)

operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The implementation of GASB 94 had no effect on the County's financial statements.

GASB Statement No. 99, "Omnibus 2022", issued in April 2022 provides enhanced comparability in accounting and financial reporting and to improve the consistency of authoritative literature addressing practice issues that have been identified during implementation and application of certain GASB Statements and accounting and financial reporting for financial guarantees. The implementation of GASB 99 had no effect on the County's financial statements.

GASB Statement No. 100, "Accounting Changes and Error Corrections" issued in June 2022 enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The Statement defines changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements, addresses disclosures in the notes, and how the information could affect and need to be presented in the required supplementary information. The implementation of GASB 100 had no effect on the County's financial statements.

F. Cash, Cash Equivalents and Investments

The County defines all cash, money market accounts, and certificates of deposit that have an original maturity date of ninety days or less as cash or cash equivalents. Cash and cash equivalents related to restricted assets are also included. Cash and cash equivalents are short term, highly liquid investments, which may be converted to cash (see Note 3). The County maintains a cash and investment pool that is available for use by all funds. Equity in cash and cash equivalents and interest income from the cash pool is allocated to the participating funds on a monthly basis. The amount of the allocation is determined by calculating a ratio of each fund's equity in the pool to the total pool.

All County funds must be on deposit with the County depository unless the Commissioners' Court directs the County Treasurer to invest funds as otherwise provided by law. State statutes authorize the County to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements. Investments are stated at fair value or amortized cost (see Note 3B).

G. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1 of a given year. Taxes levied on October 1 are payable by January 31 of the following year, and by statute become delinquent on February 1, at which time they begin accruing penalty and interest. The enforceable legal claim date for property taxes is the assessment date and therefore the County did not record a receivable for taxes assessed after September 30. Accordingly, there are no current taxes receivable reported. On July 1, unpaid taxes are subject to additional penalties and collection expenses.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Property Taxes (Continued)

Taxes have been reported in the government-wide financial statements net of the allowance for uncollectible taxes. At the governmental fund level, taxes are recognized as revenue when they become available and the amount not yet available (not collectible within sixty days) has been reported as unavailable revenue. For the year ended September 30, 2024, the tax rate to finance general governmental services was \$0.368986 per \$100.00 valuation. The tax rate for the payment of principal and interest on long-term debt was \$0.040714 per \$100.00 valuation. Under provisions adopted by the State, the maximum rate that can be set to service governmental services is \$0.80 per \$100 of assessed value.

The Brazos County Appraisal District is responsible for the appraisal and recording of property for all taxing units in the County. The Appraisal District is required to assess property at 100% of its appraised value. Real property is subject to reappraisal on a four-year cycle.

The County's Tax Assessor-Collector acts as agent in the billing and collecting of taxes for the City of Bryan, the City of College Station, the City of Kurten, the City of Navasota, the Bryan Independent School District, the College Station Independent School District, the Navasota Independent School District, and Brazos County Emergency Services Districts 1, 2, 3, and 4. These transactions are recorded in the general property checking account of the Tax Assessor-Collector and transferred to the appropriate entity.

H. Interfund Transactions

The County has many transactions between funds during its normal course of operations. The accompanying fund level financial statements reflect such transactions as transfers, interfund receivables and payables. The effect of interfund activity has been eliminated in the government-wide financial statements, except for transactions between governmental and business-type activities, which are presented as internal balances.

I. Inventory

Inventory is valued at cost using the first-in, first-out method and is accounted for under the consumption method. Inventories of paper, pellets and shavings, and road maintenance materials are maintained within the General Fund. Inventories of consumable food and personal items are maintained within the Jail Commissary Enterprise Fund.

J. Prepaids

Certain payments to vendors for services that will benefit future accounting periods are reported as prepaid items in both the government-wide and fund level financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

K. Restricted Assets

The Debt Service Fund's current assets are classified as restricted assets because their use is completely restricted for debt service on bonds in accordance with applicable bond covenants.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Investment in Joint Venture

The County's investment in a joint venture, the City of Bryan and Brazos County Economic Development Foundation, Inc., is reported in the government-wide financial statements using the equity method of accounting. Required disclosures concerning the joint venture are presented in Note 11.

M. Capital Assets

Capital assets include land, land improvements, right-of-way land, infrastructure, buildings, building improvements, site improvements, leasehold improvements, vehicles, machinery, furniture, equipment, other systems, works of art and intangible assets that are used in operations and benefit more than a single fiscal period. Infrastructure assets are long-lived assets that normally are stationary in nature and typically can be preserved for a significantly greater number of years than most capital assets, such as roads, bridges, and sewer systems.

The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of three years. Buildings and building improvements with an estimated cost to exceed \$25,000 are capitalized while infrastructure assets with an estimated cost to exceed \$50,000 are capitalized. Computer Software with an estimated cost to exceed \$75,000 are capitalized and classified as a Subscription-Based Information Technology Arrangement.

When capital assets are purchased, they are recorded as expenditures of the current period in the governmental fund financial statements. Capital assets are valued at cost where historical records are available and at an estimated historical cost where no records exist. Donated capital assets are reported at acquisition value. Capital assets are capitalized and depreciated in the government-wide financial statements and the proprietary fund statements.

Improvements to capital assets that materially extend the life of the asset or add to the value are capitalized. Other repairs and normal maintenance are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during construction is not capitalized. Capital assets, except for land and infrastructure, are depreciated over the useful lives of the assets or classes of assets on a straight-line basis as follows:

Buildings and improvements	20 - 40 years
Machinery and equipment	3 - 10 years
Intangible assets – computer software	2.5 - 5 years

The County uses the modified approach to report its infrastructure assets in the government-wide statement of net position. Infrastructure assets are listed at historical costs but they are not depreciated. Rather, under the modified approach allowed by GASB Statement No. 34, the County reports annual expenses for maintaining roads and bridges and the estimated costs for preserving them at 80% condition level out of a 100% scale.

N. Deferred Inflows/Outflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Deferred Inflows/Outflows of Resources (Continued)

element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for reporting in this category.

- Change in pension assumptions about future economic or demographic factors or of other inputs – This difference is deferred and amortized over a closed 5 year period.
- Difference between projected and actual earnings on pension plan – This difference is deferred and amortized over a closed 5 year period.
- Change in pension allocated share – This change results from the disaggregation of the aggregated County results. It is deferred and recognized over a closed 5 year period.
- Difference between expected and actual pension experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Pension contributions after the measurement date – These contributions are deferred and recognized in the following fiscal year.
- Change in OPEB allocated share – This change results from the disaggregation of the aggregated County results. It is deferred and recognized over a closed 6.9746 year period.
- Difference between expected and actual OPEB experience – This difference is deferred and recognized over a closed 6.9746 year period.
- Difference between projected and actual earnings on OPEB benefit plan – This difference is deferred and amortized over a closed 5 year period.
- OPEB contributions after the measurement date – These contributions are deferred and recognized in the following fiscal year.
- Deferred charges on refunding – A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has the following items that qualify for reporting in this category.

- Unavailable revenues – The unavailable revenues which arise only under the modified accrual basis of accounting qualify for reporting in this category in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and court-assessed fines and costs.
- Difference between projected and actual earnings on pension plan – This difference is deferred and amortized over a closed 5 year period.
- Difference between expected and actual pension experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Change in pension allocated share – This change results from the disaggregation of the aggregated County results. It is deferred and recognized over a closed 5 year period.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Deferred Inflows/Outflows of Resources (Continued)

- Difference between projected and actual earnings on OPEB benefit plan – This difference is deferred and amortized over a closed 5 year period.
- Change in OPEB allocated share – This change results from the disaggregation of the aggregated County results. It is deferred and recognized over a closed 6.9746 year period.
- Difference between expected and actual OPEB experience – This difference is deferred and recognized over a closed 6.9746 year period.
- Change in OPEB assumptions or inputs – Changes of assumptions reflects updates to the health care trend and participation. This difference results from the change in service lives of all active employees at a varying rate.

O. Compensated Absences

All non-exempt employees except temporary employees may earn compensatory time based on Fair Labor Standards Act regulations. Compensatory time earned during the year must be used by the last pay period in December of each calendar. At termination, all compensatory time is paid at the wage rate in place at termination.

All employees except temporary employees of the County are granted vacation benefits in varying annual amounts up to a maximum allowable accumulation of 240 hours per year. Sick leave benefits are earned by all employees except temporary employees at a rate up to twelve days per year and may be accumulated without limit. Sick leave benefits are recognized as they are used by the employees. In the event of termination, an employee is entitled to receive accumulated vacation pay but not the accumulated sick leave pay.

The County's policy provides that only half of the vacation hours earned from the previous year can be carried over but must be used first in the current year. The liability of the County's vacation pay is calculated at the end of each fiscal year and reported as "Liabilities for Compensated Absences", a current liability item in the County's government-wide statements due to the fact that the accumulated vacation pay has an average maturity of less than one year.

P. Debt Related to Governmental Activities

In the government-wide financial statements, long-term debt is reported as noncurrent liabilities. Bonds payable are reported net of the applicable bond premium or discount. On new bond issues, bond premiums and discounts are amortized on a straight-line basis over the life of the bonds. On refunding bond issues, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense on a straight-line basis over the remaining life of the old debt or the life of the new debt, whichever is shorter.

Q. Pensions

For purposes of measuring 1) the net pension liability, 2) pension related deferred inflows/outflows of resources, and 3) pension expense, County specific information about its fiduciary net position in the Texas County and District Retirement System ("TCDRS") and

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Pensions (Continued)

additions to/deductions from the County's fiduciary net position have been determined on the same basis as they are reported by TCDRS, administrator of the statewide agent multiple-employer pension plan system. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the County's total pension liability can be obtained from TCDRS through a report prepared for the County by TCDRS consulting actuary, Milliman, Inc., in compliance with Governmental Accounting Standards Board (GASB) Statement No. 67, Accounting and Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25. The General Fund has been used to liquidate the pension liabilities in prior years.

R. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Brazos County Retiree Health Care Plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Information regarding the County's net OPEB liability can be obtained from GRS Retirement Consulting Company, who prepared a report in compliance with Governmental Accounting Standards Board (GASB) Statement No. 74 and Statement No. 75. The address is 5605 North MacArthur Boulevard, Suite 870, Irving, Texas 75038-2631 and the telephone number is (469)524-0000. The Internal Service Fund has been used to liquidate the OPEB liabilities in prior years.

S. Fund Balances and Net Position

Fund Balance Classifications

The County's Commissioners' Court meets on a regular basis to manage and review cash financial activities and to ensure compliance with established policies. It is the County's policy to fund current expenditures with current revenues and the County's mission is to strive to maintain a diversified and stable revenue stream to protect the government from problematic fluctuations in any single revenue source and provide stability to ongoing services.

Under GASB 54, fund balances are required to be reported according to the following classifications in descending order, from most constraining to least constraining:

Nonspendable Fund Balance – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, long-term receivables, the principal of an endowment or a revolving loan fund, etc.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Fund Balances and Net Position (Continued)

Fund Balance Classifications (Continued)

Restricted Fund Balance – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed Fund Balance – Amounts that can only be used for specific purposes imposed by a formal resolution approved by Commissioner’s Court, the government’s highest level of decision-making authority. The constraints imposed by the resolution of the Commissioners’ Court remain binding unless removed or changed in the same manner employed to previously commit those resources.

Assigned Fund Balance – Amounts that are constrained by the County’s intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. According to the County’s policy, the Commissioners’ Court, which is the governing body of the County, authorizes the County’s Budget Officer by Texas Statute, to assign amounts for particular purposes during the budget process or throughout the year in the normal course of business.

Unassigned Fund Balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification as a result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

For the classification of fund balance in the governmental funds, the County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used. The County’s unassigned fund balances are maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.

Net Position Classifications

The government-wide and business-type activities financial statements utilize a net position presentation. Net position represents the difference between all other elements in a statement of financial position and should be displayed by its components: net investment in capital assets, restricted, and unrestricted.

Net Investment in Capital Assets – This component represents capital assets, net of accumulated depreciation, adjusted by the capital-related deferred outflows of resources and deferred inflows of resources, and reduced by outstanding balances for bonds and other debt that is attributed to the acquisition, construction, or improvement of those assets.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Fund Balances and Net Position (Continued)

Restricted - The restricted net position represents the difference between (1) non-capital assets whose use is restricted and (2) related liabilities and deferred inflows of resources. The use of noncapital assets is considered to be restricted only if the limitation is externally enforceable. Externally enforceable limitations result from constraints imposed by:

- Parties outside the government (grantors, donors, other governments);
- Constitutional provisions; or
- Enabling legislation (legislation that raises resources from external parties subject to a legally enforceable requirement that those resources “be used only for the specific purpose stipulated in the legislation”).

The amount that represents the County’s net position restricted by enabling legislation was \$38,833,732 as reported in the Statement of Net Position.

Unrestricted - Any portion of net position not already classified as either net investment in capital assets or restricted is automatically classified as unrestricted.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Policy and Procedures

Annual budgets are legally adopted for general, special revenue, debt service, and capital project funds. Budgets are adopted on a basis consistent with GAAP (modified accrual basis). The County employs an encumbrance accounting system as a method of accomplishing budgetary control. At year-end, open encumbrances are closed. The department is required to re-appropriate the funds within the following year’s budget.

The Budget Officer for the County is responsible for the preparation of the proposed budget. The proposed expenditures may not exceed the revenue estimates prepared by the County Auditor. The County, in the preparation of the budget, adheres to the following procedures:

- Departmental annual budget requests are submitted by the department head to the budget officer during the third quarter of the current fiscal year for the fiscal year beginning October 1.
- The County Auditor prepares an estimate of available resources for the coming fiscal year and presents the estimates to the budget officer by July 25 each year.
- Departmental hearings are held with the budget officer.
- The budget officer prepares the proposed annual operating budget to be presented to the Commissioners’ Court for consideration. The budget represents the financial plan for the new fiscal year.
- Formal public hearings are held on the proposed budget.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Policy and Procedures (Continued)

- The adopted budget must be balanced; i.e., available resources must be sufficient to support annual appropriations. The adopted budget must be approved by a majority of the Commissioners’ Court on or before November 1 each year.
- The budget is adopted using classifications within each department.
- The budget may not be increased through the use of supplemental appropriations each year unless the County Auditor certifies to the Commissioners’ Court that supplemental receipts have been realized and are available to support disbursements that were not included in the budget for the fiscal year.
- Transfer of appropriations for all funds between departments requires the expressed permission of the Commissioners’ Court, and all appropriations lapse at year-end.

Appropriations for total budget cannot exceed total resources that will be available for the year as forecasted by the County Auditor. This is a legal level of control for the County budget. Expenditures may not exceed budgeted appropriations at the fund level except for the General Fund, which is appropriated at the classification level. Administrative control is maintained through the establishment of more detailed line-item budgets.

Amendments increasing budget appropriations are restricted to those for “emergency expenditures, in case of grave public necessity, to meet unusual and unforeseen conditions that could not, by reasonably diligent thought and attention, have been included in the original budget.” The Commissioners’ Court must approve the original budget appropriations and subsequent amendments. The County Auditor is required to monitor the expenditures of all the funds in comparison to that which has been appropriated. The following schedule of changes in the original budget appropriations includes those funds for which the Commissioners’ Court has legally adopted a budget, as well as funds with managerial budgets:

	Original Budgeted Expenditures and Other Financing Uses	Supplemental Appropriations	Original As Amended
General Fund	\$ 198,198,377	\$ 372,518	\$ 198,570,895
Special Revenue	69,231,732	397,992	69,629,724
Grants	25,521,171	1,297,586	26,818,757
Debt Service	12,830,000	-	12,830,000
Capital Projects	92,056,840	5,508,047	97,564,887
Totals	<u>\$ 397,838,120</u>	<u>\$ 7,576,143</u>	<u>\$ 405,414,263</u>

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

A. Cash and Cash Equivalents

Chapter 2257 of the Texas Government Code, also known as the Public Funds Collateral Act, provides guidelines for the amount of collateral that is required to secure the deposit of public funds. It requires that the deposit of public funds be collateralized in an amount not less than the total deposit, reduced by the amount of Federal Depository insurance (FDIC) available. At September 30, 2024, the carrying amounts of the County's deposits were \$125,695,482 reported as "Cash and Cash Equivalents" on the balance sheet of the governmental funds and the statement of net position of the proprietary funds. The County had \$132,351,481 on deposit with Truist Bank at September 30, 2024. The County's depository agreement with Truist Bank requires collateralization with a fair value of at least 110 percent of County funds in excess of the FDIC coverage of \$250,000. The collateralized fair value of the County's deposits at September 30, 2024, was \$152,423,659. The collateral includes pledged securities issued by Truist Bank in favor of Brazos County.

B. Investments

The County is authorized to invest its funds in accordance with the Texas Public Funds Act, Government Code Chapter 2256 and its subsequent amendments. The County's investment policy is strictly based on State law. During the year ended September 30, 2024, the County's investments consisted of \$46,231,784 in TexPool valued at amortized cost, \$125,532,573 in Texas Cooperative Liquid Assets Securities System (Texas CLASS) valued at net asset value, and \$20,598,558 in Texas Range valued at amortized cost.

Interest-Rate Risk

TexPool is a local government investment pool under the oversight of the State Comptroller of Public Accounts of Texas. TexPool's portfolio has low interest rate risk due to restrictions on weighted average maturity and maximum maturity of any one investment. It maintains the weighted average maturity at sixty (60) days or less and no security will exceed thirteen (13) months in maturity.

Texas CLASS is a local government investment pool that emphasizes safety, liquidity, convenience, and competitive yield and invests only in securities allowed by the Texas Public Funds Investment Act. It is subject to the general supervision of the Board of Trustees and its Advisory Board, both of which are elected by the participants. The portfolio's weighted average maturity to reset (WAM(R)) is kept under 60 days to enhance liquidity and limit market price exposure. The investment pools do not have any limitations or restrictions on withdrawals and do not impose any liquidity fees or redemption gates.

Texas RANGE is a local government investment pool established under the authority of the Texas Public Funds Investment Act and is administered by PFM Asset Management. Texas Range is directed by an Advisory board made up of local government finance directors and treasurers. Brazos County utilizes two funds that Texas Range operates:

- Texas Range DAILY is an investment option that utilizes investments that are backed or collateralized with U.S. Treasury or U.S. Government Agency obligations. The Portfolio is designed to maintain a weighted average maturity at sixty (60) days or less.
- Texas Range TERM is an investment option with maturities from 60 days to one year with fixed-rate, fixed-term options that invests in the full range of investments permitted under the Public Funds Investment Act.

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

B. Investments (Continued)

In accordance with its investment policy, the County manages its exposure to interest rate risk by limiting maturities of individual securities to two years maximum and maintaining a weighted average maturity of 180 days or less. The County also follows a policy of holding investments to maturity, thereby avoiding the need to sell on the secondary market.

Custodial Credit Risk

Investments are exposed to custodial risk if the investments are uninsured, are not registered in the County's name and are held by the counterparty.

Credit Risk

State law limits investment in the investment pool to at least an AAA or AAAM rating or an equivalent rating by at least one nationally recognized rating service. Both TexPool and Texas CLASS are rated AAAM by Standard & Poor's, the highest rating a local government investment pool can achieve. The pools seek to maintain a \$1.00 value per share as required by the Texas Public Funds Investment Act.

C. Investments of Other Postemployment Benefits Trust Fund

At the end of fiscal year 2016, the County Commissioners' Court approved the establishment of its Other Postemployment Benefits Trust Fund to partially fund the County's OPEB plan. A board of trustees comprised of the current members of the Brazos County's Commissioners' Court was created. The County also appointed an OPEB Investment Plan Committee to oversee certain policies and procedures related to the operation and administration of the Trust. All Other Postemployment Benefits Trust investments are held by its trustee, US Bank. The trustee is contracted to manage the portfolio in accordance with the trust documents as approved by the Commissioners' Court. The investment policy mandates a diversified portfolio in growth assets and income assets.

NOTE 4 – TAXES AND OTHER RECEIVABLES

Below is the detail of receivables for the major and nonmajor governmental funds in the aggregate, including the applicable allowances for uncollectible amounts:

	General	Debt Service	Local Provider Participation	Grants	Nonmajor	Total
Property Taxes	\$ 2,498,094	\$ 299,806	\$ -	\$ -	\$ -	\$ 2,797,900
Property Tax Penalties & Interest	1,553,468	186,528	-	-	-	1,739,996
Hotel & Motel Taxes	-	-	-	-	489,245	489,245
Sales Taxes	2,213,234	-	-	-	-	2,213,234
Officials	182,701	2,373	-	-	-	185,074
Interest	398,846	9,881	111,712	888	96,537	617,864
Court Fines	21,262,893	-	-	-	-	21,262,893
Accounts	549,470	-	-	-	6,060	555,530
State	482,748	-	-	860,505	-	1,343,253
Gross Receivables	29,141,454	498,588	111,712	861,393	591,842	31,204,989
Less: Allowance for Uncollectibles	(20,867,107)	(132,283)	-	-	-	(20,999,390)
Net Receivables	\$ 8,274,347	\$ 366,305	\$ 111,712	\$ 861,393	\$ 591,842	\$ 10,205,599

NOTE 5 – INTERFUND TRANSFERS

In the fund financial statements, transfer balances are the result of transactions between funds. The summary of the County’s transfers for the year ended September 30, 2024, is as follows:

	General Fund	Debt Service Fund	Grant Fund	Total
<u>Transfer Out:</u>				
General Fund	\$ -	\$ -	\$ 478,638	\$ 478,638
Local Provider Participation Fund	20,000	-	-	20,000
Nonmajor Governmental Funds	9,000	1,250,000	-	1,259,000
	<u>\$ 29,000</u>	<u>\$1,250,000</u>	<u>\$ 478,638</u>	<u>\$ 1,757,638</u>

The General Fund transferred \$478,638 to the grant fund for grant matching requirements. The Local Provider Participation Fund transferred \$20,000 to the General Fund for the program support costs incurred. The Nonmajor Funds transferred \$9,000 to the General Fund for salary increases and \$1,250,000 to Debt Service Fund for payments on long-term debt.

NOTE 6 – CAPITAL ASSETS

Depreciation expense for fiscal year 2024 was charged to functions as follows:

Governmental Activities:	
General Government	\$ 1,032,158
Justice System	1,155,922
Law Enforcement	3,707,891
Juvenile Services	708,688
Public Transportation	502,160
Public Health	6,174
Human Services	1,254,065
Total depreciation expense - governmental activities	<u>\$ 8,367,058</u>

NOTE 6 – CAPITAL ASSETS (Continued)

Capital Asset activity for the year ended September 30, 2024, was as follows:

	Balance at September 30, 2023	Additions	Deletions & Adjustments	Balance at September 30, 2024
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 44,564,891	\$ 2,240,785	\$ -	\$ 46,805,676
Construction in progress	7,795,874	19,130,738	(12,474,035)	14,452,577
Infrastructure	146,974,927	9,679,790	-	156,654,717
Total capital assets, not being depreciated	199,335,692	31,051,313	(12,474,035)	217,912,970
Capital assets, being depreciated:				
Buildings	163,162,068	479,984	(1,952,375)	161,689,677
Improvements other than buildings	36,405,570	1,206,227	-	37,611,797
Leases	-	71,766	-	71,766
Machinery and equipment	30,628,190	3,186,660	(1,126,997)	32,687,853
Intangible assets - computer software	6,939,675	-	(2,484)	6,937,191
Subscription-Based Information Technology Arrangements activities	7,165,096	4,421,935	-	11,587,031
Total capital assets, being depreciated	244,300,599	9,366,572	(3,081,856)	250,585,315
Less accumulated depreciation for:				
Buildings	(60,510,885)	(3,799,705)	122,023	(64,188,567)
Improvements other than buildings	(14,576,691)	(1,666,176)	-	(16,242,867)
Leases	-	(854)	-	(854)
Machinery and equipment	(16,212,510)	(2,132,960)	1,091,510	(17,253,960)
Intangible assets - computer software	(6,430,605)	(481,244)	-	(6,911,849)
Subscription-Based Information Technology Arrangements activities	(4,478,410)	(1,499,652)	-	(5,978,062)
Total accumulated depreciation	(102,209,101)	(9,580,591)	1,213,533	(110,576,159)
Total capital assets, being depreciated, net	142,091,498	(214,019)	(1,868,323)	140,009,156
Governmental activities capital assets, net	\$ 341,427,190	\$ 30,837,294	\$ (14,342,358)	\$ 357,922,126
Business-type activities:				
Capital assets, being depreciated:				
Machinery and equipment	\$ 73,701	\$ -	\$ -	\$ 73,701
Total capital assets, being depreciated	73,701	-	-	73,701
Less accumulated depreciation for:				
Machinery and equipment	(52,869)	(3,012)	-	(55,881)
Total accumulated depreciation	(52,869)	(3,012)	-	(55,881)
Total capital assets, being depreciated, net	20,832	(3,012)	-	17,820
Business-type activities capital assets, net	\$ 20,832	\$ (3,012)	\$ -	\$ 17,820

NOTE 7 – COMPENSATED ABSENCES

The cost of the County's liability for compensated absences is calculated at the end of the fiscal year based on the employee's pay rate and the accumulated vacation hours earned but not taken. It is reported as a current liability in the County's government-wide financial statements due to the fact the average maturity of the liability is less than one year. The general fund and some special revenue funds have been used in prior years to liquidate the liability for compensated absences in governmental funds.

NOTE 7 – COMPENSATED ABSENCES (Continued)

The amount of compensated absences due within one year of the date of the Statement of Net Position of fiscal year 2024 is \$1,960,356. Changes in compensated absences for the year were as follows:

	<u>October 1, 2023</u>	<u>Earned</u>	<u>Taken/Paid</u>	<u>September 30, 2024</u>
Governmental Activities	\$ 2,054,150	\$ 3,037,075	\$ (3,133,244)	\$ 1,957,981
Business-type Activities	2,427	3,711	(3,763)	2,375
Total	<u>\$ 2,056,577</u>	<u>\$ 3,040,786</u>	<u>\$ (3,137,007)</u>	<u>\$ 1,960,356</u>

NOTE 8 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The County entered into two new “cloud” or subscription-based integrated software contracts. The new contracts range from three to five years. The implementation of these projects was completed in fiscal year 2024. There were two contracts that were previously in place that the amount of the contracts increased due to additional licenses being added to the contract. In accordance with GASB Statement 96 “Subscription-Based Information Technology Arrangements”, the County has added the initial cost of the software plus expected future payments as a capital asset and recorded a liability for the future principal payments on the government-wide statements. The table below reflects the twelve completed subscription-based integrated software contracts the County has in fiscal year 2024 and the expected payment and amortization schedule for the term of the contracts.

Year Ended September 30,	Scheduled Payment	Principal	Interest
2025	\$ 1,604,415	\$ 1,528,987	\$ 75,428
2026	1,596,182	1,478,180	118,002
2027	1,464,929	1,389,267	75,662
2028	919,185	883,187	35,998
2029	88,510	84,082	4,428
2030-2031	177,020	172,542	4,478
Total	<u>\$ 5,850,241</u>	<u>\$ 5,536,245</u>	<u>\$ 313,996</u>

Changes in the subscription-based information technology arrangements for the year were as follows:

	<u>October 1, 2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>September 30, 2024</u>
SBITA	\$ 2,227,377	\$ 4,419,485	\$ (1,110,617)	\$ 5,536,245

The total cost for all contracts was \$11,587,031 and accumulated amortization was \$5,978,062 as of September 30, 2024.

NOTE 9 – LEASES

The County entered into a lease agreement in fiscal year 2021 for 10 years. An amendment to the lease agreement along with implementation costs for the amendment was completed in fiscal year 2024. The total cost of the amended agreement, including implementation costs put the lease over the threshold amount for leases. In accordance with GASB Statement 87 “Leases”, the County has added the remaining cost of the lease as a capital asset and recorded a liability for the future principal payments on the government-wide statements. The table below reflects the lease agreement the County has in fiscal year 2024 and the expected payment and amortization schedule for the term of the agreement.

Year Ended September 30,	Scheduled Payment	Principal	Interest
2025	\$ 8,159	\$ 8,159	\$ -
2026	8,159	6,781	1,378
2027	8,159	7,036	1,123
2028	8,159	7,302	857
2029	8,159	7,577	582
2030	8,159	7,862	297
Total	<u>\$ 48,954</u>	<u>\$ 44,717</u>	<u>\$ 4,237</u>

The total cost for the lease was \$71,766 and accumulated amortization was \$854 as of September 30, 2024.

NOTE 10 – LONG-TERM DEBT

A. Bonded Debt

Bonded debt of the County consists of various issues of General Obligation Bonds and Certificates of Obligation. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County’s full faith and credit pledged towards the payment of these obligations. General Obligation Bonds are issued upon approval by the public at an election. Certifications of Obligation are issued by the vote of the Commissioners’ Court as allowed under the Certificates of Obligation Act. Debt service is primarily paid from ad valorem taxes. The following are debt issues with activity or outstanding balances at September 30, 2024:

Description	Original Amount	Interest Rates (%)	Year of Issue	Year of Maturity	Outstanding at 9/30/24
<u>Certificates of Obligation</u>					
Series 2012 - Various	\$ 9,700,000	2.0 - 5.0	2012	2032	\$ 2,970,000
Series 2017 - Juvenile Expansion	11,650,000	2.0 - 4.0	2017	2037	8,450,000
Series 2020 - Various	24,020,000	1.375 - 4.00	2020	2040	21,135,000
Series 2023 - Various	9,290,000	2.60-4.00	2023	2043	9,105,000
<u>Limited Tax Refunding Bonds</u>					
Series 2017 - Debt Refunding	39,895,000	2.25 - 5.0	2017	2034	20,145,000
<u>General Obligation Bond</u>					
Series 2023 - Road Improvements	27,110,000	2.47-4.00	2023	2043	26,585,000
<u>Notes from Direct Placements</u>					
Certificates of Obligation, Series 2015 - Courthouse Renovation & Expo Expansion	9,100,000	1.92	2015	2025	1,090,000
Total					<u>\$ 89,480,000</u>

NOTE 10 – LONG-TERM DEBT (Continued)

A. Bonded Debt (Continued)

Activity for long-term debt of the County for the year ended September 30, 2024, was as follows:

Description	Balance Outstanding 10/1/2023	Additions	Reductions	Balance Outstanding 9/30/2024	Amount Due Within One Year
<u>Certificates of Obligation</u>					
Series 2012 - Various	\$ 3,515,000	\$ -	\$ 545,000	\$ 2,970,000	\$ 560,000
Series 2017 - Juvenile Expansion	8,955,000	-	505,000	8,450,000	525,000
Series 2020 - Various	22,135,000	-	1,000,000	21,135,000	1,040,000
Series 2023 - Various	9,290,000	-	185,000	9,105,000	300,000
<u>Limited Tax Refunding Bonds</u>					
Series 2017 - Debt Refunding	23,880,000	-	3,735,000	20,145,000	3,855,000
<u>General Obligation Bond</u>					
Series 2023 - Road Improvements	27,110,000	-	525,000	26,585,000	875,000
<u>Notes from Direct Placements</u>					
Certificates of Obligation, Series 2015 - Courthouse Renovation & Expo Expansion	2,160,000	-	1,070,000	1,090,000	1,090,000
Premium	10,524,127		741,005	9,783,122	-
Total	\$ 107,569,127	\$ -	\$ 8,306,005	\$ 99,263,122	\$ 8,245,000

Annual debt service requirements as of September 30, 2024, are as follows:

Fiscal Year	Governmental Activities				
	Bonds		Notes from Direct Placements		Total
	Principal	Interest	Principal	Interest	
2025	\$ 7,155,000	\$ 3,527,831	\$ 1,090,000	\$ 20,928	\$ 11,793,759
2026	7,500,000	3,196,931	-	-	10,696,931
2027	7,830,000	2,849,731	-	-	10,679,731
2028	8,185,000	2,487,031	-	-	10,672,031
2029	4,425,000	2,106,819	-	-	6,531,819
2030-2034	21,270,000	8,197,564	-	-	29,467,564
2035-2039	20,105,000	4,498,499	-	-	24,603,499
2040-2043	11,920,000	1,109,287	-	-	13,029,287
Totals	\$ 88,390,000	\$ 27,973,693	\$ 1,090,000	\$ 20,928	\$ 117,474,621

The County’s outstanding notes from direct placements related to governmental activities of \$1,090,000 contain a provision that in the event of default, outstanding amounts will bear interest at the default rate which is the base rate plus 4.00% per annum.

NOTE 10 – LONG-TERM DEBT (Continued)

B. Related Organizations' Conduit Debt Obligations (Continued)

The Brazos County Health Facilities Development Corporation and Brazos County Housing Finance Corporation have no other financial activity that would materially affect the County's financial statements and are not required to issue separate audited financial statements, and as a result are not included in the disclosure within the accompanying notes to the financial statements. A summary of the debt issued by each entity follows.

Brazos County Health Facilities Development Corporation

As of September 30, 2024 there were two CD's with an estimated total balance of \$28,618. These amounts will be repaid from sources defined in the various underlying agreements between the Health Facilities Development Corporation and the entities for whose benefit the debt was issued.

Brazos County Housing Finance Corporation

As of September 30, 2024 there is a total of \$17,100,000 payable. One tax-exempt loan payable to Freddie Mac and one tax-exempt seller note. The amounts due will be repaid from sources defined in the various underlying financing agreements between the Housing Finance Corporation and the entities for whose benefit the debts were issued.

C. Arbitrage Rebate Liability

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local governmental bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County has not incurred such a liability in the fiscal year 2024.

NOTE 11 – INVESTMENT IN JOINT VENTURE

The City of Bryan and Brazos County Economic Development Foundation, Inc. (the "Foundation") is a Texas Transportation Code local government corporation formed by the City of Bryan, Texas (the "City"), and Brazos County, Texas (the "County"), to promote, develop, encourage and maintain employment, commerce, and economic development in the City and the County.

The Foundation was formed pursuant to the provisions of Subchapter D, Chapter 431 of the Texas Transportation Code, as amended. The funding sources of the Foundation have come from contributions from Brazos County and the City of Bryan, a grant from the Twin Cities Endowment, Inc., cash contributions from Research Valley Partnership (RVP) and cash from the sale of land acquired by the Foundation. The affairs of the Foundation are managed by a Board of Directors which is composed of nine persons including the County Judge of Brazos County and three other persons appointed by the Commissioners' Court of Brazos County, the Mayor of the City of Bryan and three other persons appointed by the City Council of the City of Bryan, and one individual appointed by the Board of Directors of Twin Cities Endowment, Inc. However, the director appointed by the Board of Directors of Twin Cities Endowment, Inc. has no voting rights except in the case of a deadlock in votes by the other directors.

NOTE 11 – INVESTMENT IN JOINT VENTURE (Continued)

The Foundation is reported as a joint venture in the County’s government-wide financial statements, as defined by Governmental Accounting Standards Board (GASB) Statement No.14, *The Financial Reporting Entity*, GASB Statement No. 39 and GASB Statement No. 61. The Foundation’s statement of net position and statement of activities for fiscal year 2024 are presented as follows:

**CITY OF BRYAN AND BRAZOS COUNTY
ECONOMIC DEVELOPMENT FOUNDATION, INC.
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Assets		
Cash and cash equivalents	\$	5,425,571
Capital assets		
Land and land improvements		3,825,206
Total Assets		9,250,777
Liabilities		
Accounts payable and accrued expenses		2,428
Total Liabilities		2,428
Net Position		
Net investment in capital assets		3,825,206
Unrestricted		5,423,143
Total Net Position	\$	9,248,349

**CITY OF BRYAN AND BRAZOS COUNTY
ECONOMIC DEVELOPMENT FOUNDATION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2024**

Program Activities	Expenses	Program Revenues			Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position
		Fees, Fines and Charges for Services	Operating Grants and Contributions		Governmental Activities	
Governmental activities						
General government and administration	\$ 484,522	\$ -	\$ -	\$ -	\$ (484,522)	
Total primary government	\$ 484,522	\$ -	\$ -	\$ -	(484,522)	
General Revenues						
Unrestricted investment earnings					3,826	
Lease revenue					193	
Total general revenues					4,019	
Change in net position					(480,503)	
Net position - beginning of year					9,728,852	
Net position - end of year					\$ 9,248,349	

NOTE 11 – INVESTMENT IN JOINT VENTURE (Continued)

Besides the entity’s investment in the Foundation, each entity also reports a 50% ownership in the residual net position of the Foundation. The County reports \$5,195,009 as its share of the Foundation’s net position for fiscal year 2024. A copy of the Foundation’s financial statements may be obtained from the Foundation at 200 S. Texas Avenue, Suite 332, Bryan, TX 77803.

NOTE 12 – RISK MANAGEMENT

The County participates in a workers’ compensation pool administered by the Texas Association of Counties. The Texas Association of Counties handles claims adjusting and related administrative services for the program. Premiums are evaluated annually by position class code at actuarially determined rates. The County workers’ compensation program provides medical and indemnity payments as required by law for on-the-job related injuries and is accounted for by the use of departmental expenditures based on a percentage of payroll.

The pool that the County participates in has provided for reinsurance coverage for excess workers’ compensation and employer’s liability. The County does not recognize any liability for outstanding losses for incurred but not reported claims. The Texas Association of Counties assumes this responsibility.

The County currently provides medical insurance for its employees with basic prescription and life benefits attached. The group insurance plan is self-insured. The plan pays the full cost of the claims for its members.

The County has established a Health and Life Insurance Internal Service Fund to account for the costs associated with various health-related insurance programs. The Internal Service Fund collects the premium payments from the County, the employees, and the retirees. All funds are available to pay claims and administrative fees and have been reserved for such purposes. The County has purchased reinsurance that provides a \$200,000 per individual specific stop loss deductible. After the \$200,000 per individual deductible has been met, the County is reimbursed by the reinsurer for claims over the deductibles. There is also aggregate protection included in the policy which means if the County exceeds the aggregate attachment point, the County will be reimbursed up to a maximum of \$1,000,000. The minimum aggregate attachment point is \$20,687,643. The County experienced claims of \$15,174,131 and \$16,057,527 for fiscal year 2024 and 2023 respectively. At September 30, 2024, the County had accrued \$750,021 for anticipated claims that had not been filed at year-end. The estimated amount is based on prior claims paid. This amount is classified as a current liability in the Statement of Net Position of the Internal Service Fund and is due within one year of September 30, 2024.

Changes in the balance of unpaid medical claims during fiscal years 2023 and 2024 were as follows:

	Beginning of Fiscal Year <u>Liability</u>	Current Year Claims and Estimated <u>Changes</u>	Claims <u>Paid</u>	Balance at Fiscal <u>Year End</u>	Amount Due Within <u>One Year</u>
2023	\$ 1,376,575	\$ 16,060,583	\$(16,057,527)	\$ 1,379,631	\$ 1,379,631
2024	1,379,631	14,544,521	(15,174,131)	750,021	750,021

NOTE 12 – RISK MANAGEMENT (Continued)

The Commissioners' Court of Brazos County is aware that the County has risk of loss exposure to liability and accidental loss of real and personal property as well as human resources. County operations involve a variety of high-risk activities including, but not limited to, cash collections, road and bridge maintenance, law enforcement, and construction. The Commissioners' Court has created the office of Risk Management, whose responsibility is to identify, evaluate, and manage risk in an effort to reduce the liability and accidental loss of property and human services. In the management process, the Risk Manager is assigned the responsibility of ensuring that all County employees are properly trained in safety. Brazos County employs risk-financing activities to include the purchase of insurance for general liability, vehicle liability, and liability from property damage claims. In addition, the County purchases property insurance, errors and omission coverage, professional liability insurance, as well as crime and fidelity coverage. Any liability that arises from the operation of motorized equipment will be considered to fall within the confines of the Texas Tort Claims Act, and thereby limit the County's exposure. At September 30, 2024, all claims against the County had been paid or accrued for payment, or the County's underwriter had accepted responsibility for the claim.

The County has not made any significant reductions in insurance coverage from coverage in the previous fiscal year. No settlements exceeded insurance coverage for the past three fiscal years.

NOTE 13 – PENSION PLAN

A. General Information about the Pension Plan

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the Texas County and District Retirement System ("TCDRS" or "System"). The Board of Trustees of the System is responsible for the administration of the statewide agent multiple-employer system consisting of over 500 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a annual comprehensive financial report (ACFR) on a calendar year basis. To obtain a copy send a written request for the ACFR to the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034.

Benefits Provided

The Commissioners' Court of Brazos County adopts the plan provisions within the options available in the Texas State statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years of service regardless of age or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but accumulated contributions must be left in the plan. Retirement benefits are based on the members' final account balance and is matched by an employer set percentage which is currently 225%. Members who withdraw their personal contributions in a lump sum are not entitled to any employer matching. Disability retirement benefits are determined in the same manner as retirement benefits. Death benefits are available to the beneficiaries of the members with four or more years of service. Cost-of-living adjustments to each employee's retirement allowance subsequent to the employee's retirement date are at the discretion of the County Commissioners' Court.

NOTE 13 – PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

Benefit amounts are determined by the sum of the employee’s contributions to the plan, with interest, and County-financed monetary credits. The governing body of Brazos County, within the actuarial constraints imposed by the TCDRS Act, adopts the level of these monetary credits. Therefore, the resulting benefits can be expected to be adequately financed by the County’s commitment to contribute. At retirement, death, or disability the benefit is calculated by converting the sum of the employee’s accumulated contributions and the County-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS.

Employees Covered by Benefit Terms

At December 31, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	512
Inactive employees entitled to but not yet receiving benefits	838
Active employees	860
	<u>2,210</u>

Contributions

Brazos County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Brazos County’s contribution rate was 17% for calendar year 2024 and will remain the same for calendar year 2025. The employee’s member contribution rate remained at 7% for 2024 and will remain the same for 2025. Contributions to the pension plan from the County were \$10,034,272 for the year ended September 30, 2024.

B. Net Pension Liability/(Asset)

The County’s net pension liability/(asset) was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Payroll growth	3.00 percent, including inflation
Investment rate of return	7.50 percent

NOTE 13 - PENSION PLAN (Continued)

B. Net Pension Liability/(Asset) (Continued)

The mortality assumptions in the actuarial valuation are 135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010.

All other actuarial assumptions used in the December 31, 2023, valuation were based on the results of an actuarial experience investigation over the years of 2017-2020 except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The building-block method allows the development of the best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimate of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Geometric Real Rate of Return (Expected - Inflation) (2)</u>
US Equities	11.50%	4.75%
Private Equity	25.00%	7.75%
Global Equities	2.50%	4.75%
International Equities - Developed Markets	5.00%	4.75%
International Equities - Emerging Markets	6.00%	4.75%
Investment-Grade Bonds	3.00%	2.35%
Strategic Credit	9.00%	3.65%
Direct Lending	16.00%	7.25%
Distressed Debt	4.00%	6.90%
REIT Equities	2.00%	4.10%
Master Limited Partnerships (MLPs)	2.00%	5.20%
Private Real Estate Partnerships	6.00%	5.70%
Hedge Funds	6.00%	3.25%
Cash Equivalents	2.00%	0.60%
	100.00%	

(1) Target asset allocation adopted at the March 2024 TCDRS Board meeting

(2) Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.2%, per Cliffwater's 2024 capital market assumptions.

Discount Rate

The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee

NOTE 13 - PENSION PLAN (Continued)

B. Net Pension Liability/(Asset) (Continued)

rate. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

	Changes in Net Pension Liability / (Asset)		
		Increase (Decrease)	
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) – (b)
Balances as of December 31, 2022	\$295,234,436	\$262,026,806	\$33,207,630
Changes for the year:			
Service cost	7,110,824	-	7,110,824
Interest on total pension liability	22,602,595	-	22,602,595
Effect of economic/demographic gains or losses	1,834,106	-	1,834,106
Refund of contributions	(568,725)	(568,725)	-
Benefit payments	(13,091,860)	(13,091,860)	-
Administrative expenses	-	(152,265)	152,265
Member contributions	-	3,712,208	(3,712,208)
Net investment income	-	28,980,181	(28,980,181)
Employer contributions	-	8,882,808	(8,882,808)
Other	-	52,308	(52,308)
Net Changes	17,886,940	27,814,655	(9,927,715)
Balances as of December 31, 2023	\$313,121,376	\$289,841,461	\$23,279,915

C. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Sensitivity of the Net Pension Liability/(Asset) to Changes in the Discount Rate

The following presents the net pension liability/(asset) of the County, calculated using the discount rate of 7.60 percent, as well as what the County’s net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60 percent) or 1-percentage-point higher (8.60 percent) than the current rate:

	6.60%	Rate 7.60%	8.60%
County's net pension liability/(asset)	\$ 66,222,520	\$ 23,279,915	\$(12,534,829)

For the year ended September 30, 2024, the County recognized pension expense of \$5,605,519. At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

NOTE 13 - PENSION PLAN (Continued)

C. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Change in assumptions or inputs	\$ 35,188	\$ -
Change in pension allocated share	51	53
Differences between expected and actual pension experience	1,375,578	1,068,999
Difference between projected and actual earnings on pension plan	1,263,706	3,614
Pension contributions made after the measurement date	7,883,834	-
Total	<u>\$ 10,558,357</u>	<u>\$ 1,072,666</u>

Deferred outflows of resources related to pensions resulting from pension contributions made after the measurement date of \$7,883,834 will be recognized as a decrease in the net pension liability in the County’s financial statements for the fiscal year ending September 30, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding pension contributions made after the measurement date, will be recognized in pension expense as follows:

Year ended September 30,	
2024	\$ (1,943,737)
2025	(869,670)
2026	6,210,399
2027	(1,795,134)
Thereafter	-

D. Payable to the Pension Plan

As of September 30, 2024, the County reported a short-term payable of \$881,223 for the outstanding pension contributions to TCDRS. The amount represents the legally required contributions outstanding from the employer as of September 30, 2024, which was due by October 15, 2024.

NOTE 14 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. COBRA

The County provides health care benefits as required by the Federal government under the Consolidated Omnibus Budget Reconciliation Act of 1985 (“COBRA”). COBRA requires employers that sponsor group health plans to provide continuation of group coverage to terminated employees and their dependents in circumstances where coverage would normally end. The election to be covered is at the request of the employee. The employee is then required to pay the premium costs for themselves and their dependents. Expenditures are recognized as claims are submitted. The benefit levels of the COBRA participants are the same as those afforded to active employees. The County uses the Health and Life Insurance Internal Service fund to liquidate the benefit obligation for COBRA participants. At September 30, 2024, the County had been fully reimbursed for costs related to COBRA participants.

NOTE 14 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

B. Post-Retirement Benefits

General Information about the OPEB Plan

Plan Description

Texas Local Government Code Section 157.101 assigns the authority to establish and amend group health benefit provisions to the Commissioners' Court. Brazos County has elected to offer post-retirement healthcare benefits to certain retirees through the Brazos County Retiree Health Care Plan. County policy allows full-time employees to become eligible for post-retirement healthcare benefits after meeting the service and retirement age requirements of the TCDRS retirement plan. The County's post-retirement benefit plan is a single employer defined benefit plan. It includes medical, dental and drug care benefits, all of which are provided through the County's self-insured healthcare plan. The benefit levels are the same as those afforded to active employees. The County's post-retirement benefit plan does not issue a stand-alone financial report. The plan is administered through an OPEB trust. See pages 41 and 42 for the OPEB trust financial statements as of and for the year ended September 30, 2024.

As of December 31, 2023, the membership of the County's self-insured plan consists of:

Inactive Employees or Beneficiaries Currently Receiving OPEB Benefit Payments	226
Inactive Employees Entitled to but not yet Receiving OPEB Benefit Payments	-
Active Employees	864
Total	<u>1,090</u>

Funding Policy

The County uses the Health and Life Insurance Internal Service fund to liquidate the OPEB liabilities. The County evaluates and establishes the plan premium amounts, which includes the employee portion and the County's subsidy, under Texas Local Government Code Section 157.102 on an annual basis. The eligible retirees who retired prior to January 1, 2000 may pay a fixed premium amount to maintain coverage through the County's healthcare plan. Eligible retirees who were hired before August 30, 2011, and with eight or more years of cumulative services with Brazos County upon retirement are entitled to the County's subsidy and may pay the employee portion of the premium only to maintain coverage. Eligible retirees who were hired before August 30, 2011 but have less than eight years of cumulative service with Brazos County at retirement must pay the full premium to maintain coverage. Employees hired on or after August 30, 2011, must pay the full premiums to maintain coverage regardless of the years of service. Upon a retiree reaching 65 years of age, the County's healthcare plan becomes secondary to Medicare automatically.

The County established an OPEB Trust Fund to partially fund its OPEB Plan in 2016. The County contributed \$5,941,251 total toward its OPEB obligation for the calendar year ended December 31, 2023, including \$1,000,000 to the OPEB Trust.

NOTE 14 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

B. Post-Retirement Benefits (Continued)

Net OPEB Liability

The County's net OPEB liability and the total OPEB liability calculated for fiscal year ending September 30, 2024 was determined by an actuarial valuation using a measurement date of December 31, 2023.

Actuarial Methods and Assumptions

The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation Rate	2.50 percent
Salary Increases	0.40 to 5.25 percent, not including wage inflation of 3.00 percent
Investment Rate of Return	6.50 percent
Healthcare Cost Trend Rate	initial rate of 7.20 percent declining to an ultimate rate of 4.25 percent after 15 years.

For healthy retirees, the gender-distinct Pub-2010 Healthy Retiree tables are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on fully generational mortality projections based on 100% of the ultimate rates of mortality improvement scale MP-2021.

For disabled retirees, the gender-distinct Pub-2010 Disabled Retiree tables are used with male rates multiplied by 160% and female rates multiplied by 125%. Those rates are projected on fully generational mortality projections based on 100% of the ultimate rates of mortality improvement scale MP-2021.

For active employees, the gender-distinct Pub-2010 Employee tables are used for male rates multiplied by 135% and females multiplied by 120%. Those rates are projected on fully generational mortality projections based on 100% of the ultimate rates of mortality improvement scale MP-2021.

The demographic assumptions were based on the assumptions that were developed for the defined benefit plan in which the County participates. The assumptions were based on the experience study covering the four-year period ending December 31, 2020 as conducted for the Texas County and District Retirement System (TCDRS).

NOTE 14 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

B. Post-Retirement Benefits (Continued)

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) and developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Classes</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Growth Assets		
Domestic Equity	39%	5.00%
International Equity	21%	4.60%
Income Assets		
Fixed Income	40%	2.20%
Total	<u>100%</u>	

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.50%; the municipal bond rate is 3.77% (based on the daily rate closest to but not later than the measurement date of the Fidelity “20-Year Municipal GO AA Index”); and the resulting single discount rate is 6.50%. The County’s current funding policy is to pay the benefits using its own assets and to contribute \$1,000,000 per year into the OPEB trust. Based on this funding policy, the plan’s projected assets are never depleted in the projection required to determine the single discount rate. Under this policy, the County does not calculate an actuarially determined contribution. In addition, the contribution requirements are not established statutorily or contractually.

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan’s fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the year ended December 31, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 12.79%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTE 14 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

B. Post-Retirement Benefits (Continued)

Changes in the Net OPEB Liability

	Changes in Net OPEB Liability / (Asset)		
	Total OPEB Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net OPEB Liability / (Asset) (a) – (b)
Balances as of December 31, 2022	\$85,078,428	\$7,805,733	\$77,272,695
Changes for the year:			
Service cost	1,051,609	-	1,051,609
Interest on total OPEB liability	5,405,244	-	5,405,244
Difference between expected and actual experience	508,025	-	508,025
Changes of assumptions	9,449,844	-	9,449,844
Benefit payments	(4,893,258)	(4,893,258)	-
Administrative expenses	-	(39,928)	39,928
Employer contributions	-	5,912,458	(5,912,458)
Net investment income	-	1,146,104	(1,146,104)
Net Changes	<u>11,521,464</u>	<u>2,125,376</u>	<u>9,396,088</u>
Balances as of December 31, 2023	<u>\$96,599,892</u>	<u>\$9,931,109</u>	<u>\$86,668,783</u>

The percentage for calculating OPEB is split between Brazos County and the Brazos County Health District. The Changes in Net OPEB liability schedule for fiscal year ending September 30, 2024, reflect ending balances as of the measurement date of December 31, 2023. The total Fiduciary Net Position is 10.28 percent of the total OPEB liability.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates

The following presents the net OPEB liability of the County, calculated using the discount rate of 6.50 percent, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percent lower (5.50 percent) or 1-percent higher (7.50 percent) than the current rate:

	1% Decrease 5.50%	Current Discount Rate 6.50%	1% Increase 7.50%
County's net OPEB liability	\$ 100,846,525	\$ 86,668,783	\$ 75,039,209

The following presents the net OPEB liability of the County, calculated using the assumed trend rates as well as what the County's net OPEB liability would be if it were calculated using a trend rate that is 1-percent lower or 1-percent higher than the current rates:

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
County's net OPEB liability	\$ 74,271,240	\$ 86,668,783	\$ 101,935,880

NOTE 14 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

B. Post-Retirement Benefits (Continued)

Additional Disclosure

Texas Local Government Code, Chapter 175 requires counties to make available continued health benefits coverage under certain circumstances to retirees and their dependents beyond the end of an individual's employment with the County ("Continuation Coverage") by permitting covered employees to purchase continued health benefits coverage in retirement. Texas law does not require counties to fund all or any portion of such coverage.

Because the County is given the authority to pay OPEB for its retired employees, it may incur a debt obligation to pay for OPEB as long as the County follows the constitutional requirement that it has sufficient taxing authority available at the time such debt is incurred to provide for the payment of the debt and has in fact levied a tax for such purpose concurrently with the incurrence of the debt. Any debt incurred in contravention of this constitutional requirement is considered void and payment will not be due. Brazos County has not incurred a legal debt obligation for OPEB and has not levied a tax for the same.

GAAP requires governmental organizations to recognize an actuarially calculated net liability for OPEB, even though it may not have a legally enforceable obligation to pay OPEB benefits. Information and amounts presented in the County's Annual Comprehensive Financial Report relative to OPEB expenses, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles (GASB 75) and does not constitute or imply that the County is legally obligated to provide OPEB benefits.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2024, the County recognized OPEB expense of \$5,803,692. At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Change in OPEB plan allocated share	\$ 1,147,220	\$ 15,956
Difference between projected and actual earnings on OPEB plan	472,159	
Differences between expected and actual OPEB experience	1,117,422	4,306,949
Changes in Assumptions	8,143,318	1,643,586
OPEB contributions made after the measurement date	2,922,232	-
Total	<u>\$ 13,802,351</u>	<u>\$ 5,966,491</u>

Deferred outflows of resources related to OPEB resulting from OPEB contributions made after the measurement date of \$2,922,232 will be recognized as a reduction of the net OPEB liability in the County's financial statements for the fiscal year ending September 30, 2024.

NOTE 14 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

B. Post-Retirement Benefits (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB, excluding OPEB contributions made after the measurement date, will be recognized in OPEB expense as follows:

Year ended September 30,	
2025	\$ 1,072,451
2026	48,345
2027	105,108
2028	863,761
2029	1,126,687
Thereafter	1,697,275

C. Deferred Compensation

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, as amended, is available to all employees, and permits them to defer a portion of their salary until future years. The plan funds are not available to employees until termination, retirement, death, or emergency. Brazos County is not the plan administrator nor the trustee, therefore the assets of the plan are not a reportable fund within the County's financial statements.

NOTE 15 - COMMITMENTS AND CONTINGENCIES

A. Construction Contracts

The County has budgeted \$101.1 million for various contracts in connection with the construction and renovation of County facilities, buildings, and the rehabilitation of County roads for fiscal year 2025. They are allocated as follows:

- \$6 million for the rehabilitation of County roads.
- \$61 million for the renovations of the BISD building for additional office space.
- \$17.5 million for renovations to the sanctuary, north wing, and structure of the Administration building.
- \$9.6 million for engineering costs and professional services for the Inner Loop
- \$7 million for central receiving building and unforeseen expenditures

B. Tax Increment Financing Zones (TIFZ's)

As of September 30, 2024, the County had entered into several inter-local agreements with the City of Bryan for the creation of Tax Increment Financing Zones as allowed by Chapter 311 of the Texas Tax Code.

NOTE 15 - COMMITMENTS AND CONTINGENCIES (Continued)

B. Tax Increment Financing Zones (TIFZ's) (Continued)

Tax Increment Financing Zones (TIFZ) are statutory tools available to municipalities in Texas to promote development or redevelopment in an area that would not occur in the foreseeable future solely through private investment. TIFZ are also means to allow a community, both city and county, to enhance their ability to attract economic development or to allow businesses currently located within their area to expand.

Once a city has designated a TIFZ, the Commissioners' Court must decide whether the County will participate in the TIFZ and to what extent. After the County has elected to participate, a base value for the property located within the TIFZ is established. At the date of creation, the appraised value is normally accepted as the base value. As the property within the TIFZ develops, the County collects taxes based on the appreciated appraised values at the rate established annually by the 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. Project plans normally include the creation of infrastructure such as roads, street improvements, light systems, sewer systems, landscaping, parks, etc. A TIFZ can be terminated either on the date designated in the ordinance creating the zone, or the date on which all project costs, tax increment bonds, and interest on the bonds have been paid.

Brazos County has entered into two inter-local agreements with the City of Bryan to create Reinvestment Zone Number Ten – “Traditions” and Reinvestment Zone Number Twenty-Two – “Bryan Towne Center”. The Traditions zone is approximately 790 acres on the west side of the City of Bryan and was originally scheduled for 15 years of County participation. It was extended to 24 years ending May 2025. The Bryan Towne Center on the east side of the City is scheduled for 20 years of County participation ending April 2027. During fiscal year 2024 (for the tax year ended 12/31/2023), the County reimbursed \$1,818,795 to the City of Bryan on the TIFZ's.

C. Tax Rebates

As of September 30, 2024, the County had entered into nine inter-local agreements with various entities to stimulate business and commercial activity in the County as allowed by Chapter 381 of the Texas Local Government Code. The entities are entitled to the ad valorem tax rebates under different terms. During fiscal year 2024, the County rebated \$758,560 to local business entities.

D. Tax Abatements

Chapter 312 of the Texas Tax Code authorizes the County to provide property tax abatements for limited time periods to encourage development or expansion of property. The terms of each agreement are limited by the guidelines and criteria established by the Commissioners' Court. The County may recapture the abated taxes in case the property owner is in default of the agreement. For the fiscal year ended September 30, 2024, the County established an abatement agreement with America's Foundry Bryan LLC in May 2024. The company is considering a long-term land lease, but has not finalized, with Texas A&M University System to lease land located on Texas A&M University System RELLIS Campus with intentions to develop and operate high technology manufacturing.

NOTE 15 - COMMITMENTS AND CONTINGENCIES (Continued)

E. Contingent Liabilities

The County is a defendant in various lawsuits. All are matters that are pending and have arisen in the normal course of the County's operations. Although the outcome of these lawsuits is not presently determinable, the County's various legal counsels are of the opinion that the settlement of these claims and pending litigation will not have a material effect on the County's financial statements. Consequently, there has been no current provision to reserve funds for such claims.

The County receives various grant monies that are subject to audit and adjustment by the grantor agencies. Any disallowed expenditure will become a liability of the County. The amount cannot be determined at this time, but the County expects such amounts, if any, to be immaterial.

NOTE 16 – FUND BALANCES

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned as described in Note 1-S. The following is a detail of fund balances for all the major and nonmajor governmental funds at September 30, 2024:

	General Fund	Debt Service Fund	Local Provider Participation Fund	Grant Fund	Nonmajor Funds	Total
Fund Balances:						
Nonspendable:						
Prepays	\$ 1,661,506	\$ 750	\$ -	\$ 17,989	\$ 4,671	\$ 1,684,916
Inventories	1,287,892	-	-	-	-	1,287,892
Total Nonspendable	2,949,398	750	-	17,989	4,671	2,972,808
Restricted for:						
Debt Service	-	5,684,938	-	-	-	5,684,938
Juvenile Services	31,028	-	-	-	-	31,028
Election Services	-	-	-	-	51,477	51,477
Human Services	-	-	-	-	6,763,542	6,763,542
State Lateral Road Fund	-	-	-	-	264,791	264,791
Unclaimed Property	-	-	-	-	97,436	97,436
Administration of Justice	558,139	-	-	-	373,528	931,667
Health Care Provider Part.	-	-	24,884,333	-	-	24,884,333
Revenue Replacement	500,000	-	-	-	-	500,000
Records Management	-	-	-	-	3,790,375	3,790,375
Court Facility	72,839	-	-	-	-	72,839
Special Forfeitures	-	-	-	-	38,112	38,112
Law Enforcement	-	-	-	-	497,927	497,927
DA Hot Check Collection	-	-	-	-	5,344	5,344
Bail Bond Board Fees	-	-	-	-	115,575	115,575
Admin. of Tax Office	-	-	-	-	393,227	393,227
SO Crime Fund	-	-	-	-	115,090	115,090
DA Crime Fund	-	-	-	-	211,395	211,395
CA Operating	-	-	-	-	69,574	69,574
Total Restricted	1,162,006	5,684,938	24,884,333	-	12,787,393	44,518,670
Committed:						
Emergency Fund	36,083,209	-	-	-	-	36,083,209
Capital Projects	-	-	-	-	1,283,017	1,283,017
Total Committed	36,083,209	-	-	-	1,283,017	37,366,226
Assigned to:						
Capital Improvements	-	-	-	-	55,237,919	55,237,919
Total Assigned	-	-	-	-	55,237,919	55,237,919
Unassigned	132,807,822	-	-	(17,989)	-	132,789,833
Total Fund Balances	\$ 173,002,435	\$ 5,685,688	\$ 24,884,333	\$ -	\$ 69,313,000	\$ 272,885,456

NOTE 17 - NEW ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standard Board (GASB) has issued the following Statements which are not yet effective:

The GASB issued Statement No. 101, “Compensated Absences”, in June 2022. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. The Statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. This Statement requires a liability for certain types of compensated absences not to be recognized until the leave commences and a liability for specific types of compensated absences not be recognized until the leave is used. Expenditures would be recognized for the amount that normally would be liquidated with expendable available financial resources. The requirements of this Statement are effective for all fiscal years beginning after December 31, 2024, and earlier application is encouraged.

The GASB issued Statement No. 102, “Certain Risk Disclosures”, in December 2023. This statement’s objective is to provide users of the government financial statements with essential information about risks related to a government’s vulnerabilities due to certain concentrations and constraints. The Statement requires a government to assess whether a concentration or constraint makes a primary government reporting unit(s) that report a liability for revenue debt at risk of a substantial impact. The requirements of this Statement are effective for all fiscal years beginning after June 15, 2024, and earlier application is encouraged.

The GASB issued Statement No. 103, “Financial Reporting Model Improvements”, in April 2024. Improving key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accounting is the Statement’s objective. This Statement addresses required supplementary information in the MD&A, unusual and infrequent items, presentation of the Proprietary Fund Statements, major component unit information, and budgetary comparison information as its reported in the financial statements. The requirements of this Statement are effective for all fiscal years beginning after June 15, 2025, and earlier application is encouraged.

The GASB issued Statement No. 104, “Disclosure of Certain Capital Assets”, in September 2024. This Statement is providing users of government financial statements with essential information about certain types of capital assets and disclosing additional information regarding capital assets held for sale. The requirements of this Statement are effective for all fiscal years beginning after June 15, 2025, and earlier application is encouraged.

Management has not determined the effects these new GASB Statements may have on prospective financial statements.

REQUIRED SUPPLEMENTARY INFORMATION



BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
For The Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes				
Current Ad Valorem Taxes	\$ 107,464,000	\$ 107,464,000	\$ 103,090,862	\$ (4,373,138)
Delinquent Ad Valorem Taxes	375,000	375,000	477,253	102,253
Penalties & Interest - Taxes	400,000	400,000	571,488	171,488
Mixed Drink Taxes	1,100,000	1,100,000	1,493,323	393,323
County Sales Taxes	24,991,000	24,991,000	25,534,196	543,196
Total Taxes	134,330,000	134,330,000	131,167,122	(3,162,878)
Charges For Services				
Contracted Detention Services	1,000	1,000	65,451	64,451
JJAEP Service Fee	40,000	40,000	51,808	11,808
Contracted Jail Services	130,000	130,000	164,460	34,460
Arrest/Warrant Fees	124,250	124,250	158,356	34,106
Brazos Center	-	128,560	228,385	99,825
Exposition Center	-	696,403	1,674,116	977,713
Bond Service/Forfeitures	300,000	300,000	237,610	(62,390)
County Clerk	1,000,000	1,000,000	959,055	(40,945)
Vital Statistics Preservation	6,000	6,000	6,285	285
County Attorney	30,000	30,000	28,661	(1,339)
Hot Check Fees	3,000	3,000	6,025	3,025
Collections	30,250	30,250	35,486	5,236
Constables	240,000	240,000	355,310	115,310
Court Reporter	50,000	50,000	75,950	25,950
Magistrate	500	500	81	(419)
Specialty Court Fees	42,500	42,500	43,373	873
District Clerk	255,250	255,250	323,984	68,734
District Attorney	20,500	20,500	41,339	20,839
Family Protection	22,200	22,200	25,957	3,757
Election Services	120,000	120,000	140,877	20,877
Motor Carrier Weight	50,000	50,000	58,421	8,421
Inmate Medical Fees	25,000	25,000	29,423	4,423
Jail Record Services	1,000	1,000	55	(945)
Justice of the Peace	1,220,300	1,220,300	1,365,180	144,880
Juvenile Probation Fees	5,000	5,000	1,390	(3,610)
License and Weights	1,000	1,000	-	(1,000)
Omnibus Crime Control Fees	93,125	93,125	115,801	22,676
Judicial Support Fees	150	150	65	(85)
Optional License Fees	1,500,000	1,500,000	1,726,684	226,684
Probate Fees	5,000	5,000	7,353	2,353
Road & Bridge Fees	77,000	77,000	118,797	41,797
School Crossing Fees	25,000	25,000	31,285	6,285
Sheriff	1,413,012	1,413,012	1,266,445	(146,567)
Solid Waste Fees	27,000	27,000	34,782	7,782
Tax Assessor-Collector	650,000	650,000	663,243	13,243
Vehicle Registration Fees	350,000	350,000	351,950	1,950
Motor Vehicle Sales Taxes	2,000,000	2,000,000	2,110,300	110,300
Licenses and Permits	50,000	50,000	36,240	(13,760)
Pretrial Bond Supervision	156,000	156,000	161,977	5,977
Pretrial Intervention	10,000	10,000	21,171	11,171
Court Fines	1,065,000	1,065,000	1,185,927	120,927
Court Facility Fund	50,000	50,000	61,548	11,548
Language Access Fees	20,000	20,000	22,013	2,013
Guardianship	12,000	12,000	16,942	4,942
Total Charges For Services	\$ 11,221,037	\$ 12,046,000	\$ 14,009,561	\$ 1,963,561

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES (continued)				
Intergovernmental - Federal				
Department of Justice	\$ 50,000	\$ 50,000	\$ 126,716	\$ 76,716
Department of Agriculture	53,500	53,500	119,474	65,974
Department of Health & Human Services	15,000	15,000	75,080	60,080
Total Intergovernmental - Federal	<u>118,500</u>	<u>118,500</u>	<u>321,270</u>	<u>202,770</u>
Intergovernmental - State & Local				
Attorney General	45,000	45,000	90,752	45,752
Department of Criminal Justice	318,000	318,000	328,636	10,636
D. A. Salary Supplement	30,000	30,000	22,500	(7,500)
Office of the Court Administrator	140,000	140,000	244,126	104,126
Texas Juvenile Justice Department	5,000	5,000	44,385	39,385
Juror Reimbursement	75,000	75,000	180,454	105,454
Tobacco Settlement	80,000	80,000	88,258	8,258
Secretary of State	24,502	24,502	21,261	(3,241)
Revenue Replacement Funds	-	-	(478,903)	(478,903)
Total Intergovernmental - State	<u>717,502</u>	<u>717,502</u>	<u>541,469</u>	<u>(176,033)</u>
Total Intergovernmental	<u>836,002</u>	<u>836,002</u>	<u>862,739</u>	<u>26,737</u>
Interest	<u>5,780,000</u>	<u>5,780,000</u>	<u>12,656,049</u>	<u>6,876,049</u>
Other Revenue				
Donations	30,000	47,457	66,136	18,679
State Traffic Fee	7,450	7,450	8,388	938
Reimbursements	368,000	368,000	466,171	98,171
Leases and Rentals	3,300	3,300	2,548	(752)
Other	166,500	166,500	331,069	164,569
Jail Workcrew	-	-	39,480	39,480
Inmate Phone/Video Visitation System	264,000	264,000	342,781	78,781
Oil and Gas Lease	17,500	17,500	47,654	30,154
Informal Adjudication Probation	5,000	5,000	2,077	(2,923)
Total Other Revenue	<u>861,750</u>	<u>879,207</u>	<u>1,306,304</u>	<u>427,097</u>
TOTAL REVENUES	<u>\$ 153,028,789</u>	<u>\$ 153,871,209</u>	<u>\$ 160,001,775</u>	<u>\$ 6,130,566</u>

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES				
General Government				
County Judge				
Personnel Services	\$ 1,942,918	\$ 1,942,918	\$ 1,585,162	\$ 357,756
Supplies and Other Charges	61,480	63,845	40,722	23,123
Repairs and Maintenance	410	410	330	80
Contract Services	44,050	60,050	45,398	14,652
	<u>2,048,858</u>	<u>2,067,223</u>	<u>1,671,612</u>	<u>395,611</u>
Budget Office				
Personnel Services	199,496	268,159	221,168	46,991
Supplies and Other Charges	12,230	13,229	5,047	8,182
Contract Services	60,000	60,000	-	60,000
	<u>271,726</u>	<u>341,388</u>	<u>226,215</u>	<u>115,173</u>
Commissioners' Court				
Personnel Services	4,772,395	4,772,395	4,658,211	114,184
Supplies and Other Charges	51,745	51,745	24,306	27,439
Repairs and Maintenance	1,163	1,163	785	378
Contract Services	-	55,889	-	55,889
	<u>4,825,303</u>	<u>4,881,192</u>	<u>4,683,302</u>	<u>197,890</u>
Non-Departmental				
Personnel Services	-	1,138,534	1,081,230	57,304
Discretionary Funding	1,138,534	-	-	-
Supplies and Other Charges	1,770,000	1,770,000	1,508,504	261,496
Repairs and Maintenance	1,440	1,440	614	826
Contract Services	150,000	150,000	48,988	101,012
Professional Services	1,115,000	1,115,000	126,738	988,262
	<u>4,174,974</u>	<u>4,174,974</u>	<u>2,766,074</u>	<u>1,408,900</u>
Community Support				
Community Support	4,119,902	4,498,738	4,496,928	1,810
	<u>4,119,902</u>	<u>4,498,738</u>	<u>4,496,928</u>	<u>1,810</u>
Fleet Maintenance				
Personnel Services	752,644	752,644	723,576	29,068
Supplies and Other Charges	14,950	18,769	16,709	2,060
Repairs and Maintenance	179,030	179,030	165,880	13,150
Contract Services	2,520	2,520	1,698	822
	<u>\$ 949,144</u>	<u>\$ 952,963</u>	<u>\$ 907,863</u>	<u>\$ 45,100</u>

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
General Government (continued)				
Elections				
Personnel Services	\$ 841,653	\$ 841,653	\$ 818,466	\$ 23,187
Outside Labor Costs	163,000	185,740	177,763	7,977
Supplies and Other Charges	153,167	275,431	198,371	77,060
Repairs and Maintenance	12,000	12,000	7,976	4,024
Contract Services	149,350	152,350	138,772	13,578
Professional Services	200	900	716	184
	<u>1,319,370</u>	<u>1,468,074</u>	<u>1,342,064</u>	<u>126,010</u>
County Treasurer				
Personnel Services	723,909	723,909	640,656	83,253
Supplies and Other Charges	25,440	30,079	18,125	11,954
Repairs and Maintenance	875	875	767	108
Contract Services	4,500	4,500	3,395	1,105
Professional Services	50,000	50,000	-	50,000
	<u>804,724</u>	<u>809,363</u>	<u>662,943</u>	<u>146,420</u>
Risk Management				
Personnel Services	310,433	310,433	301,773	8,660
Supplies and Other Charges	30,065	34,800	22,796	12,004
Repairs and Maintenance	126,500	166,500	155,158	11,342
Contract Services	35,000	35,000	3,018	31,982
	<u>501,998</u>	<u>546,733</u>	<u>482,745</u>	<u>63,988</u>
Tax Assessor-Collector				
Personnel Services	2,949,323	2,949,323	2,539,889	409,434
Supplies and Other Charges	114,460	131,374	98,445	32,929
Repairs and Maintenance	1,100	1,100	1,060	40
Contract Services	12,500	12,500	11,546	954
	<u>3,077,383</u>	<u>3,094,297</u>	<u>2,650,940</u>	<u>443,357</u>
Information Technology				
Personnel Services	4,191,491	4,191,491	3,616,287	575,204
Supplies and Other Charges	592,625	356,984	257,973	99,011
Repairs and Maintenance	78,920	92,530	87,276	5,254
Contract Services	4,496,327	3,006,326	2,852,040	154,286
Community Support	1,948	1,948	1,948	-
	<u>9,361,311</u>	<u>7,649,279</u>	<u>6,815,524</u>	<u>833,755</u>
Human Resources				
Personnel Services	956,942	956,942	774,245	182,697
Supplies and Other Charges	160,730	178,227	98,427	79,800
Repairs and Maintenance	1,300	1,300	610	690
Contract Services	91,000	91,000	-	91,000
	<u>\$ 1,209,972</u>	<u>\$ 1,227,469</u>	<u>\$ 873,282</u>	<u>\$ 354,187</u>

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
General Government (continued)				
County Auditor				
Personnel Services	\$ 1,731,080	\$ 1,662,417	\$ 1,481,411	\$ 181,006
Supplies and Other Charges	12,555	25,935	25,095	840
Repairs and Maintenance	375	375	250	125
Contract Services	661,697	660,697	438,302	222,395
	<u>2,405,707</u>	<u>2,349,424</u>	<u>1,945,058</u>	<u>404,366</u>
Purchasing				
Personnel Services	851,174	851,174	711,674	139,500
Supplies and Other Charges	122,750	32,750	14,301	18,449
Repairs and Maintenance	15,250	15,250	2,226	13,024
Contract Services	659,200	702,343	532,801	169,542
	<u>1,648,374</u>	<u>1,601,517</u>	<u>1,261,002</u>	<u>340,515</u>
Facilities Services				
Personnel Services	3,047,250	3,045,108	2,939,345	105,763
Supplies and Other Charges	159,740	214,573	206,585	7,988
Repairs and Maintenance	612,070	654,897	566,127	88,770
Contract Services	1,203,500	1,677,887	898,061	779,826
Professional Services	-	34,492	15,240	19,252
	<u>5,022,560</u>	<u>5,626,957</u>	<u>4,625,358</u>	<u>1,001,599</u>
Landscaping				
Personnel Services	527,472	529,614	473,429	56,185
Supplies and Other Charges	5,400	5,400	5,193	207
Repairs and Maintenance	80,250	80,250	59,036	21,214
Contract Services	110,000	110,000	66,012	43,988
	<u>723,122</u>	<u>725,264</u>	<u>603,670</u>	<u>121,594</u>
County Records Management				
Personnel Services	445,199	445,199	401,964	43,235
Supplies and Other Charges	33,450	38,408	10,601	27,807
Repairs and Maintenance	100	100	40	60
Contract Services	8,500	8,500	4,949	3,551
	<u>487,249</u>	<u>492,207</u>	<u>417,554</u>	<u>74,653</u>
American Rescue Plan Revenue Replacement - General				
Discretionary Funding	1,821,590	842,687	-	842,687
Community Support	15,414	515,414	15,414	500,000
	<u>1,837,004</u>	<u>1,358,101</u>	<u>15,414</u>	<u>1,342,687</u>
Total General Government	<u>44,788,681</u>	<u>43,865,163</u>	<u>36,447,548</u>	<u>7,417,615</u>
Justice System				
Pre-Trial Bond Supervision				
Personnel Services	198,064	198,064	191,190	6,874
Supplies and Other Charges	12,000	12,000	-	12,000
	<u>210,064</u>	<u>210,064</u>	<u>191,190</u>	<u>18,874</u>
County Attorney				
Personnel Services	3,642,398	3,642,398	3,326,644	315,754
Supplies and Other Charges	116,650	128,196	65,559	62,637
Repairs and Maintenance	8,500	8,500	5,940	2,560
Contract Services	850	19,125	19,062	63
Community Support	2,303	2,303	2,302	1
	<u>\$ 3,770,701</u>	<u>\$ 3,800,522</u>	<u>\$ 3,419,507</u>	<u>\$ 381,015</u>

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (continued)				
Justice System (continued)				
District Attorney				
Personnel Services	\$ 5,837,955	\$ 5,846,955	\$ 5,394,481	\$ 452,474
Supplies and Other Charges	186,373	196,484	155,088	41,396
Repairs and Maintenance	11,100	11,100	9,864	1,236
Contract Services	-	88,510	88,510	-
Community Support	1,594	1,594	1,594	-
	<u>6,037,022</u>	<u>6,144,643</u>	<u>5,649,537</u>	<u>495,106</u>
D.A. - Child Protective Services				
Personnel Services	417,614	417,614	390,613	27,001
Supplies and Other Charges	9,750	9,750	1,036	8,714
	<u>427,364</u>	<u>427,364</u>	<u>391,649</u>	<u>35,715</u>
District Clerk				
Personnel Services	1,457,120	1,457,120	1,292,537	164,583
Supplies and Other Charges	47,255	55,282	28,053	27,229
Repairs and Maintenance	3,100	3,180	3,030	150
	<u>1,507,475</u>	<u>1,515,582</u>	<u>1,323,620</u>	<u>191,962</u>
Public Defender				
Personnel Services	17,058	17,058	-	17,058
	<u>17,058</u>	<u>17,058</u>	<u>-</u>	<u>17,058</u>
Court and Jury Services				
Personnel Services	172,783	172,783	170,626	2,157
Supplies and Other Charges	181,400	440,862	277,634	163,228
Repairs and Maintenance	110	110	88	22
Contract Services	12,700	700	-	700
	<u>366,993</u>	<u>614,455</u>	<u>448,348</u>	<u>166,107</u>
Collections				
Personnel Services	537,885	537,885	530,087	7,798
Supplies and Other Charges	18,530	20,386	15,054	5,332
Repairs and Maintenance	500	500	136	364
	<u>556,915</u>	<u>558,771</u>	<u>545,277</u>	<u>13,494</u>
County Clerk				
Personnel Services	1,318,761	1,318,761	1,291,795	26,966
Supplies and Other Charges	25,050	27,833	18,218	9,615
Repairs and Maintenance	1,650	1,650	995	655
Contract Services	95,965	95,965	44,817	51,148
	<u>1,441,426</u>	<u>1,444,209</u>	<u>1,355,825</u>	<u>88,384</u>
Vital Statistics Preservation				
Supplies and Other Charges	16,700	16,700	709	15,991
	<u>\$ 16,700</u>	<u>\$ 16,700</u>	<u>\$ 709</u>	<u>\$ 15,991</u>

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Justice System (continued)				
85th District Court				
Personnel Services	\$ 506,845	\$ 506,845	\$ 498,497	\$ 8,348
Supplies and Other Charges	37,240	41,325	25,339	15,986
Repairs and Maintenance	1,200	1,200	285	915
Contract Services	-	3,397	3,397	-
	<u>545,285</u>	<u>552,767</u>	<u>527,518</u>	<u>25,249</u>
272nd District Court				
Personnel Services	513,185	513,185	501,053	12,132
Supplies and Other Charges	15,140	24,580	23,231	1,349
Repairs and Maintenance	305	305	242	63
Contract Services	-	3,397	3,397	-
	<u>528,630</u>	<u>541,467</u>	<u>527,923</u>	<u>13,544</u>
361st District Court				
Personnel Services	495,727	495,727	485,045	10,682
Supplies and Other Charges	43,965	49,851	35,055	14,796
Repairs and Maintenance	175	175	43	132
Contract Services	-	3,397	3,397	-
	<u>539,867</u>	<u>549,150</u>	<u>523,540</u>	<u>25,610</u>
472nd District Court				
Personnel Services	107,838	389,717	367,037	22,680
Supplies and Other Charges	-	58,286	58,235	51
Repairs and Maintenance	-	525	426	99
Contract Services	-	3,953	3,953	-
	<u>107,838</u>	<u>452,481</u>	<u>429,651</u>	<u>22,830</u>
Juvenile Court Referee				
Personnel Services	231,733	231,733	227,603	4,130
Supplies and Other Charges	4,120	6,655	6,642	13
Contract Services	-	4,217	4,217	-
	<u>235,853</u>	<u>242,605</u>	<u>238,462</u>	<u>4,143</u>
Misdemeanor Associate Court				
Personnel Services	513,747	513,747	484,575	29,172
Supplies and Other Charges	18,407	29,755	26,019	3,736
Repairs and Maintenance	667	667	263	404
Contracts Services	420	3,817	3,397	420
	<u>533,241</u>	<u>547,986</u>	<u>514,254</u>	<u>33,732</u>
Specialty Court Program				
Personnel Services	28,707	28,707	22,044	6,663
Supplies and Other Charges	63,680	63,680	33,848	29,832
Contracts Services	175,000	175,000	175,000	-
Professional Services	2,000	2,000	-	2,000
	<u>269,387</u>	<u>269,387</u>	<u>230,892</u>	<u>38,495</u>
Felony/Family Law Associate Court				
Personnel Services	647,743	647,743	620,445	27,298
Supplies and Other Charges	11,595	11,920	9,108	2,812
Repairs and Maintenance	314	314	88	226
	<u>\$ 659,652</u>	<u>\$ 659,977</u>	<u>\$ 629,641</u>	<u>\$ 30,336</u>

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Justice System (continued)				
County Court At Law #1				
Personnel Services	\$ 911,419	\$ 911,419	\$ 886,783	\$ 24,636
Supplies and Other Charges	17,730	20,584	20,010	574
Repairs and Maintenance	447	447	65	382
Contracts Services	-	3,397	3,397	-
	<u>929,596</u>	<u>935,847</u>	<u>910,255</u>	<u>25,592</u>
County Court At Law #2				
Personnel Services	837,950	837,950	796,654	41,296
Supplies and Other Charges	30,495	39,164	23,251	15,913
Repairs and Maintenance	131	131	43	88
Contract Services	70,000	73,397	13,773	59,624
	<u>938,576</u>	<u>950,642</u>	<u>833,721</u>	<u>116,921</u>
Justice of the Peace Precinct 1				
Personnel Services	461,486	461,486	422,218	39,268
Supplies and Other Charges	26,310	34,768	24,458	10,310
Repairs and Maintenance	841	841	68	773
Contract Services	4,200	4,200	2,990	1,210
	<u>492,837</u>	<u>501,295</u>	<u>449,734</u>	<u>51,561</u>
Justice of the Peace Precinct 2				
Personnel Services	443,939	443,939	410,316	33,623
Supplies and Other Charges	12,050	17,008	14,079	2,929
Repairs and Maintenance	300	300	98	202
Contract Services	450	450	-	450
Professional Services	150	150	4	146
	<u>456,889</u>	<u>461,847</u>	<u>424,497</u>	<u>37,350</u>
Justice of the Peace Precinct 3				
Personnel Services	602,315	602,315	553,845	48,470
Supplies and Other Charges	16,350	21,308	18,709	2,599
Repairs and Maintenance	650	650	174	476
Contract Services	2,500	2,500	2,300	200
	<u>621,815</u>	<u>626,773</u>	<u>575,028</u>	<u>51,745</u>
Justice of the Peace Precinct 4				
Personnel Services	365,158	365,158	339,568	25,590
Supplies and Other Charges	12,870	12,840	7,498	5,342
Repairs and Maintenance	300	330	270	60
	<u>\$ 378,328</u>	<u>\$ 378,328</u>	<u>\$ 347,336</u>	<u>\$ 30,992</u>

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Justice System (continued)				
Community Supervision Support				
Supplies and Other Charges	\$ 77,150	\$ 88,055	\$ 85,701	\$ 2,354
Repairs and Maintenance	5,500	5,500	1,800	3,700
Contract Services	35,000	35,000	-	35,000
Community Support	709	709	708	1
	<u>118,359</u>	<u>129,264</u>	<u>88,209</u>	<u>41,055</u>
Judicial Court Support				
Personnel Services	1,088	34,136	11,568	22,568
Supplies and Other Charges	829,600	831,960	650,080	181,880
Contract Services	850,000	1,176,000	894,541	281,459
Professional Services	5,756,250	5,876,250	5,109,884	766,366
	<u>7,436,938</u>	<u>7,918,346</u>	<u>6,666,073</u>	<u>1,252,273</u>
Alternative Dispute Resolution				
Professional Services	50,000	50,000	50,000	-
	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total Justice System	<u>29,194,809</u>	<u>30,517,530</u>	<u>27,292,396</u>	<u>3,225,134</u>
Law Enforcement				
Sheriff Administration				
Personnel Services	8,947,634	9,040,008	9,026,240	13,768
Supplies and Other Charges	487,795	555,042	515,440	39,602
Repairs and Maintenance	236,550	264,041	247,763	16,278
Contract Services	171,240	449,213	479,605	(30,392)
Professional Services	14,800	14,800	11,880	2,920
Community Support	29,041	29,041	29,041	-
	<u>9,887,060</u>	<u>10,352,145</u>	<u>10,309,969</u>	<u>42,176</u>
Sheriff Jail Administration				
Personnel Services	15,356,410	15,869,862	15,756,792	113,070
Supplies and Other Charges	2,352,895	2,330,322	2,153,155	177,167
Repairs and Maintenance	254,038	253,918	251,551	2,367
Contract Services	1,022,060	1,049,008	194,387	854,621
Professional Services	25,350	114,572	46,860	67,712
Community Support	9,740	9,740	9,739	1
	<u>19,020,493</u>	<u>19,627,422</u>	<u>18,412,484</u>	<u>1,214,938</u>
Jail Medical Services				
Personnel Services	1,286,067	1,365,292	1,364,480	812
Supplies and Other Charges	49,810	49,210	45,706	3,504
Repairs and Maintenance	624	744	685	59
Contract Services	3,780	3,780	2,570	1,210
Professional Services	35,375	30,975	28,670	2,305
	<u>1,375,656</u>	<u>1,450,001</u>	<u>1,442,111</u>	<u>7,890</u>
SO-CSISD School Security				
Personnel Services	1,263,757	1,263,757	1,100,121	163,636
Supplies and Other Charges	73,820	73,820	26,738	47,082
Repairs and Maintenance	2,300	2,300	-	2,300
Contract Services	-	35,426	35,426	-
Professional Services	520	520	-	520
Community Support	7,615	7,615	7,614	1
	<u>\$ 1,348,012</u>	<u>\$ 1,383,438</u>	<u>\$ 1,169,899</u>	<u>\$ 213,539</u>

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Law Enforcement (continued)				
Constable Precinct 1				
Personnel Services	\$ 700,070	\$ 700,070	\$ 694,789	\$ 5,281
Supplies and Other Charges	38,690	43,562	31,522	12,040
Repairs and Maintenance	18,200	18,200	11,333	6,867
Contract Services	4,310	39,784	39,784	-
Community Support	2,480	2,480	2,479	1
	<u>763,750</u>	<u>804,096</u>	<u>779,907</u>	<u>24,189</u>
Constable Precinct 2				
Personnel Services	1,042,234	1,042,234	974,551	67,683
Supplies and Other Charges	42,350	49,777	35,114	14,663
Repairs and Maintenance	30,818	30,818	23,535	7,283
Contract Services	1,500	47,258	46,235	1,023
Community Support	3,365	3,365	3,365	-
	<u>1,120,267</u>	<u>1,173,452</u>	<u>1,082,800</u>	<u>90,652</u>
Constable Precinct 3				
Personnel Services	700,034	700,034	694,673	5,361
Supplies and Other Charges	31,120	37,111	28,941	8,170
Repairs and Maintenance	12,415	12,415	8,663	3,752
Contract Services	2,700	38,150	37,750	400
Community Support	2,125	2,125	2,125	-
	<u>748,394</u>	<u>789,835</u>	<u>772,152</u>	<u>17,683</u>
Constable Precinct 4				
Personnel Services	1,041,318	1,041,318	996,355	44,963
Supplies and Other Charges	27,235	49,773	37,793	11,980
Repairs and Maintenance	29,820	29,820	22,747	7,073
Contract Services	3,450	52,034	51,004	1,030
Community Support	3,188	3,188	3,187	1
	<u>1,105,011</u>	<u>1,176,133</u>	<u>1,111,086</u>	<u>65,047</u>
Total Law Enforcement	<u>35,368,643</u>	<u>36,756,522</u>	<u>35,080,408</u>	<u>1,676,114</u>
Juvenile Services				
Juvenile Services				
Personnel Services	7,129,597	7,119,597	6,239,061	880,536
Supplies and Other Charges	575,657	576,371	508,544	67,827
Repairs and Maintenance	20,005	20,005	12,997	7,008
Contract Services	77,086	77,612	60,872	16,740
Professional Services	107,800	128,800	102,636	26,164
Community Support	532	532	531	1
	<u>\$ 7,910,677</u>	<u>\$ 7,922,917</u>	<u>\$ 6,924,641</u>	<u>\$ 998,276</u>

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Juvenile Services (continued)				
Juvenile Justice Alternative Education				
Personnel Services	\$ 332,468	\$ 342,468	\$ 340,360	\$ 2,108
Supplies and Other Charges	810	810	-	810
	<u>333,278</u>	<u>343,278</u>	<u>340,360</u>	<u>2,918</u>
TDHS - Commodities				
Supplies and Other Charges	3,500	16,632	16,334	298
	<u>3,500</u>	<u>16,632</u>	<u>16,334</u>	<u>298</u>
Total Juvenile Services	<u>8,247,455</u>	<u>8,282,827</u>	<u>7,281,335</u>	<u>1,001,492</u>
Public Transportation				
Road and Bridge Administration				
Personnel Services	7,298,255	7,298,255	6,208,006	1,090,249
Supplies and Other Charges	1,360,990	115,161	97,444	17,717
Repairs and Maintenance	5,608,000	8,337,085	8,067,597	269,488
Contract Services	1,286,800	991,438	992,583	(1,145)
Professional Services	120,000	1,407,720	1,398,584	9,136
	<u>15,674,045</u>	<u>18,149,659</u>	<u>16,764,214</u>	<u>1,385,445</u>
Total Public Transportation	<u>15,674,045</u>	<u>18,149,659</u>	<u>16,764,214</u>	<u>1,385,445</u>
Public Health				
Environmental Protection				
Supplies and Other Charges	10,000	16,658	16,168	490
Repairs and Maintenance	1,000	1,000	-	1,000
Contract Services	345,557	337,957	322,501	15,456
	<u>356,557</u>	<u>355,615</u>	<u>338,669</u>	<u>16,946</u>
Indigent Health Care				
Supplies and Other Charges	2,098,900	2,098,900	733,477	1,365,423
Professional Services	5,800,000	5,800,000	792,244	5,007,756
Community Support	896,700	896,700	93,700	803,000
	<u>\$ 8,795,600</u>	<u>\$ 8,795,600</u>	<u>\$ 1,619,421</u>	<u>\$ 7,176,179</u>

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Public Health (Continued)				
Health Department Support				
Supplies and Other Charges	\$ 55,775	\$ 55,775	\$ 51,680	\$ 4,095
Contract Services	-	33,502	33,502	-
Professional Services	23,000	23,000	18,430	4,570
	<u>78,775</u>	<u>112,277</u>	<u>103,612</u>	<u>8,665</u>
American Rescue Plan Revenue Replacment - R U OK				
Personnel Services	27,331	27,331	26,532	799
Supplies and Other Charges	2,125	2,125	618	1,507
Contract Services	1,500	1,500	-	1,500
	<u>30,956</u>	<u>30,956</u>	<u>27,150</u>	<u>3,806</u>
Total Public Health	<u>9,261,888</u>	<u>9,294,448</u>	<u>2,088,852</u>	<u>7,205,596</u>
Human Services				
Veteran Services				
Personnel Services	145,039	145,039	136,621	8,418
Supplies and Other Charges	9,150	10,078	5,826	4,252
Repairs and Maintenance	500	500	250	250
	<u>154,689</u>	<u>155,617</u>	<u>142,697</u>	<u>12,920</u>
County Fire Protection				
Community Support	1,116,000	1,116,000	775,955	340,045
	<u>1,116,000</u>	<u>1,116,000</u>	<u>775,955</u>	<u>340,045</u>
County Welfare				
Supplies and Other Charges	5,000	5,000	1,500	3,500
	<u>5,000</u>	<u>5,000</u>	<u>1,500</u>	<u>3,500</u>
Emergency Management				
Personnel Services	362,458	362,458	309,732	52,726
Supplies and Other Charges	13,240	20,882	14,402	6,480
Repairs and Maintenance	11,350	11,350	4,324	7,026
Contract Services	122,600	129,344	128,059	1,285
Community Support	39,314	39,314	39,311	3
	<u>548,962</u>	<u>563,348</u>	<u>495,828</u>	<u>67,520</u>
Brazos Center				
Personnel Services	717,709	717,709	650,228	67,481
Supplies and Other Charges	163,787	171,605	152,112	19,493
Repairs and Maintenance	16,850	19,170	7,225	11,945
Contract Services	18,820	17,880	15,436	2,444
	<u>917,166</u>	<u>926,364</u>	<u>825,001</u>	<u>101,363</u>
Exposition Center				
Personnel Services	2,635,212	2,620,212	1,573,725	1,046,487
Supplies and Other Charges	655,554	673,383	656,376	17,007
Repairs and Maintenance	68,850	68,850	60,269	8,581
Contract Services	111,000	147,915	141,899	6,016
Professional Services	-	41,000	39,192	1,808
	<u>\$ 3,470,616</u>	<u>\$ 3,551,360</u>	<u>\$ 2,471,461</u>	<u>\$ 1,079,899</u>

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Human Services (continued)				
Agricultural Extension				
Personnel Services	\$ 529,639	\$ 529,639	\$ 414,124	\$ 115,515
Supplies and Other Charges	56,010	65,825	62,849	2,976
Repairs and Maintenance	6,000	3,937	3,600	337
Contract Services	38,500	38,500	31,133	7,367
	<u>630,149</u>	<u>637,901</u>	<u>511,706</u>	<u>126,195</u>
Boonville Heritage Park				
Supplies and Other Charges	3,000	3,000	2,232	768
Repairs and Maintenance	13,600	13,000	-	13,000
Contract Services	5,000	1,000	420	580
Professional Services	-	4,600	4,600	-
	<u>21,600</u>	<u>21,600</u>	<u>7,252</u>	<u>14,348</u>
Child Protective Services				
Supplies and Other Charges	50,000	50,000	45,028	4,972
	<u>50,000</u>	<u>50,000</u>	<u>45,028</u>	<u>4,972</u>
Family Protection Services				
Community Support	80,900	80,900	80,900	-
	<u>80,900</u>	<u>80,900</u>	<u>80,900</u>	<u>-</u>
Total Human Services	<u>6,995,082</u>	<u>7,108,090</u>	<u>5,357,328</u>	<u>1,750,762</u>
Contingency	6,000,000	3,609,449	-	3,609,449
Capital Outlay	<u>21,033,500</u>	<u>18,572,580</u>	<u>7,220,517</u>	<u>11,352,063</u>
TOTAL EXPENDITURES	<u>176,564,103</u>	<u>176,156,268</u>	<u>137,532,598</u>	<u>38,623,670</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,535,314)	(22,285,059)	22,469,177	44,754,236
OTHER FINANCING SOURCES (USES)				
Transfers In	20,000	29,000	29,000	-
Transfers Out	(21,634,274)	(22,414,627)	(478,638)	21,935,989
Sale of Capital Assets	190,000	190,000	161,452	(28,548)
Insurance Recoveries	100,000	100,000	1,601,362	1,501,362
TOTAL OTHER FINANCING SOURCES (USES)	<u>(21,324,274)</u>	<u>(22,095,627)</u>	<u>1,313,176</u>	<u>23,408,803</u>
Net Change in Fund Balances	(44,859,588)	(44,380,686)	23,782,353	68,163,039
FUND BALANCE, OCTOBER 1	<u>149,220,082</u>	<u>149,220,082</u>	<u>149,220,082</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 104,360,494</u>	<u>\$ 104,839,396</u>	<u>\$ 173,002,435</u>	<u>\$ 68,163,039</u>

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
LOCAL PROVIDER PARTICIPATION
For the Year Ended September 30, 2024**

	Original and Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes	\$ 39,664,372	\$ 40,496,188	\$ 831,816
Interest	200,000	1,392,213	1,192,213
TOTAL REVENUES	<u>39,864,372</u>	<u>41,888,401</u>	<u>2,024,029</u>
EXPENDITURES			
Public Health			
Community Support	58,844,372	37,357,270	21,487,102
TOTAL EXPENDITURES	<u>58,844,372</u>	<u>37,357,270</u>	<u>21,487,102</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,980,000)	4,531,131	23,511,131
OTHER FINANCING USES			
Transfers Out	(20,000)	(20,000)	-
TOTAL OTHER FINANCING USES	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Net Change in Fund Balance	(19,000,000)	4,511,131	23,511,131
FUND BALANCE, OCTOBER 1	<u>20,373,202</u>	<u>20,373,202</u>	<u>20,373,202</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 1,373,202</u>	<u>\$ 24,884,333</u>	<u>\$ 43,884,333</u>



BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GRANT FUND
For the Year Ended September 30, 2024

	Budgeted Amounts		Actual
	Original	Final	
REVENUES			
Intergovernmental - Federal			
Department of Justice	\$ 450,930	\$ 457,760	\$ 327,905
Department of Transportation	673,271	673,271	440,873
Department of Treasury	20,000,000	20,000,000	1,988,725
Federal Highway Administration	210,000	210,000	210,000
Total Intergovernmental - Federal	21,334,201	21,341,031	2,967,503
Intergovernmental - State			
Texas Indigent Defense Commission	1,308,060	1,308,060	1,124,864
Texas Juvenile Justice Department	1,676,211	1,725,758	1,719,564
Texas Office of the Attorney General	30,285	30,285	30,285
Texas Office of the Governor	401,144	561,798	410,356
Texas Comptroller of Public Accounts	-	1,050,000	1,026,255
Total Intergovernmental - State	3,415,700	4,675,901	4,311,324
Intergovernmental - Other			
City of Bryan	20,000	20,000	20,000
City of College Station	20,000	20,000	20,000
Brazos County	20,000	20,000	20,000
National Rifle Association	-	8,422	8,179
Total Intergovernmental - Other	60,000	68,422	68,179
Interest	-	22,132	22,969
TOTAL REVENUES	24,809,901	26,107,486	7,369,975
EXPENDITURES			
General Government			
Supplies and Other Charges	6	6	-
Contract Services	1,800,000	1,800,000	819,898
	1,800,006	1,800,006	819,898
Justice System			
Personnel Services	1,212,502	1,775,199	1,624,361
Supplies and Other Charges	97,079	100,988	60,231
Repairs and Maintenance	1,300	1,300	786
Contract Services	37,737	195,532	52,969
Professional Services	-	2,000	-
	1,348,618	2,075,019	1,738,347
Law Enforcement			
Personnel Services	223,857	223,857	214,048
Discretionary Spending	-	10,777	-
Supplies and Other Charges	308,975	321,047	210,334
Repairs and Maintenance	-	42,500	40,763
Professional Services	-	12,675	-
	\$ 532,832	\$ 610,856	\$ 465,145

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
GRANT FUND
For the Year Ended September 30, 2024

	Budgeted Amounts		Actual
	Original	Final	
EXPENDITURES (Continued)			
Juvenile Services			
Personnel Services	\$ 2,358,298	\$ 2,406,002	\$ 2,335,106
Repairs and Maintenance	-	1,844	1,843
Contract Services	18,904	18,904	18,904
	<u>2,377,202</u>	<u>2,426,750</u>	<u>2,355,853</u>
Public Transportation			
Personnel Services	394,601	417,289	389,580
Supplies and Other Charges	30,085	30,085	11,159
Repairs and Maintenance	1,850	1,850	245
Contract Services	316,735	314,235	307,389
Professional Services	200,000	179,812	2,500
	<u>943,271</u>	<u>943,271</u>	<u>710,873</u>
Human Services			
Supplies and Other Charges	-	-	(5,180)
Contract Services	23,750	23,750	17,006
	<u>23,750</u>	<u>23,750</u>	<u>11,826</u>
Capital Outlay	<u>18,495,492</u>	<u>18,939,106</u>	<u>1,904,322</u>
TOTAL EXPENDITURES	<u>25,521,171</u>	<u>26,818,758</u>	<u>8,006,264</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(711,270)	(711,272)	(636,289)
OTHER FINANCING SOURCES (USES)			
Transfers In	711,264	711,264	478,638
TOTAL OTHER FINANCING SOURCES (USES)	<u>711,264</u>	<u>711,264</u>	<u>478,638</u>
Net Change in Fund Balance	(6)	(8)	(157,651)
FUND BALANCE, OCTOBER 1	<u>157,651</u>	<u>157,651</u>	<u>157,651</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 157,645</u>	<u>\$ 157,643</u>	<u>\$ -</u>

BRAZOS COUNTY, TEXAS

Required Supplementary Information

Schedule of Changes in the County's Net Pension Liability and Related Ratios

September 30, 2024

	Year Ended December 31, 2023	Year Ended December 31, 2022	Year Ended December 31, 2021	Year Ended December 31, 2020
Total pension liability				
Service cost	\$ 7,110,824	\$ 6,872,345	\$ 7,217,305	\$ 6,285,745
Interest on total pension liability	22,602,595	21,022,207	19,914,547	18,592,028
Effect of plan changes	-	7,321,700	-	-
Effect of economic/demographic gains or losses	1,834,106	(1,777,096)	(721,801)	1,588,690
Effect of assumptions changes or inputs	-	-	140,758	15,550,836
Benefit payments/refunds of contributions	(13,660,585)	(12,133,504)	(11,147,319)	(9,759,883)
Net change in total pension liability	17,886,940	21,305,652	15,403,490	32,257,416
Total pension liability - beginning	295,234,436	273,928,784	258,525,294	226,267,878
Total pension liability - ending (a)	<u>\$ 313,121,376</u>	<u>\$ 295,234,436</u>	<u>\$ 273,928,784</u>	<u>\$ 258,525,294</u>
Plan fiduciary net position				
Contributions - employer	\$ 8,882,808	\$ 7,932,142	\$ 7,064,436	\$ 7,199,215
Contributions - employee	3,712,208	3,318,057	3,139,868	3,304,274
Net investment income	28,980,181	(16,404,418)	50,729,634	21,615,125
Benefit payments/refunds of contributions	(13,660,585)	(12,133,504)	(11,147,319)	(9,759,883)
Administrative expenses	(152,265)	(154,585)	(152,089)	(169,356)
Effect of change in proportion	-	-	-	-
Other	52,308	110,575	37,569	41,736
Net change in plan fiduciary net position	27,814,655	(17,331,733)	49,672,099	22,231,111
Plan fiduciary net position - beginning	262,026,806	279,358,539	229,686,440	207,455,329
Plan fiduciary net position - ending (b)	<u>\$ 289,841,461</u>	<u>\$ 262,026,806</u>	<u>\$ 279,358,539</u>	<u>\$ 229,686,440</u>
County's net pension liability/(asset) - ending (a) - (b)	\$ 23,279,915	\$ 33,207,630	\$ (5,429,755)	\$ 28,838,854
Plan fiduciary net position as a percentage of the total pension liability	92.57%	88.75%	101.98%	88.84%
Covered payroll	\$ 53,031,538	\$ 47,353,154	\$ 44,855,245	\$ 47,203,911
County's net pension liability as a percentage of covered payroll	43.90%	70.13%	-12.11%	61.09%

NOTE: The schedule represents only the years for which the new GASB statements have been implemented.

Year Ended December 31, 2019	Year Ended December 31, 2018	Year Ended December 31, 2017	Year Ended December 31, 2016	Year Ended December 31, 2015	Year Ended December 31, 2014
\$ 5,876,104	\$ 5,790,537	\$ 5,538,125	\$ 5,458,140	\$ 4,924,972	\$ 4,799,043
17,376,903	16,311,051	15,239,878	13,990,940	13,101,037	12,180,043
-	-	-	-	(994,692)	-
756,777	(381,713)	(206,958)	435,824	(1,634,734)	(509,172)
-	-	463,166	-	1,777,888	-
<u>(9,088,943)</u>	<u>(8,221,490)</u>	<u>(7,909,136)</u>	<u>(6,769,254)</u>	<u>(6,136,013)</u>	<u>(5,502,073)</u>
14,920,841	13,498,385	13,125,075	13,115,650	11,038,458	10,967,841
<u>211,347,037</u>	<u>197,848,652</u>	<u>184,723,577</u>	<u>171,607,927</u>	<u>160,569,469</u>	<u>149,601,628</u>
<u>\$ 226,267,878</u>	<u>\$ 211,347,037</u>	<u>\$ 197,848,652</u>	<u>\$ 184,723,577</u>	<u>\$ 171,607,927</u>	<u>\$ 160,569,469</u>
\$ 6,428,974	\$ 5,955,352	\$ 5,483,953	\$ 6,048,390	\$ 4,795,371	\$ 4,525,390
3,103,640	2,925,433	2,741,978	2,582,026	2,426,133	2,262,096
29,464,650	(3,388,097)	23,193,898	10,801,592	(1,901,404)	9,163,233
(9,088,943)	(8,221,490)	(7,909,136)	(6,769,254)	(6,136,013)	(5,502,073)
(159,432)	(144,115)	(121,208)	(117,506)	(105,209)	(108,831)
-	-	-	(60,030)	(25,413)	-
44,335	37,950	4,910	261,584	93,156	(232,905)
<u>29,793,224</u>	<u>(2,834,967)</u>	<u>23,394,395</u>	<u>12,746,802</u>	<u>(853,379)</u>	<u>10,106,910</u>
<u>177,662,105</u>	<u>180,497,072</u>	<u>157,102,677</u>	<u>144,355,875</u>	<u>145,209,254</u>	<u>135,102,344</u>
<u>\$ 207,455,329</u>	<u>\$ 177,662,105</u>	<u>\$ 180,497,072</u>	<u>\$ 157,102,677</u>	<u>\$ 144,355,875</u>	<u>\$ 145,209,254</u>
\$ 18,812,549	\$ 33,684,932	\$ 17,351,580	\$ 27,620,900	\$ 27,252,052	\$ 15,360,215
91.69%	84.06%	91.23%	85.05%	84.12%	90.43%
\$ 44,337,703	\$ 41,791,912	\$ 39,171,115	\$ 36,702,824	\$ 34,252,648	\$ 32,321,377
42.43%	80.60%	44.30%	75.26%	79.56%	47.52%

BRAZOS COUNTY, TEXAS
Required Supplementary Information
Schedule of Pension Contributions
September 30, 2024

Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2014	\$ 4,053,792	\$ 4,357,815	\$ (304,023)	\$ 31,127,250	14.0%
2015	4,389,243	4,692,679	(303,436)	33,519,136	14.0%
2016	4,586,430	5,254,156	(667,726)	37,529,686	14.0%
2017	4,863,125	6,378,368	(1,515,243)	38,656,776	16.5%
2018	5,346,857	5,902,627	(555,770)	42,161,621	14.0%
2019	5,909,376	6,371,671	(462,295)	44,557,140	14.3%
2020	6,096,431	6,897,733	(801,302)	47,570,572	14.5%
2021	6,806,804	7,083,113	(276,309)	46,294,856	15.3%
2022	6,306,648	7,064,436	(757,788)	44,855,245	15.7%
2023	7,202,415	7,932,142	(729,727)	47,353,154	16.8%
2024	\$ 8,596,413	\$ 8,882,808	\$ (286,395)	\$ 53,031,538	16.8%

Notes to Schedule

Valuation timing: Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age (level percentage of pay)
Amortization method	Level percentage of payroll, closed
Remaining amortization period	11.9 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.7% average over career including inflation
Investment rate of return	7.50%, net of administrative and investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Changes in assumptions and methods reflected in the schedule of employer contributions

2015: New inflation, mortality and other assumptions were reflected.
2017: New mortality assumptions were reflected.
2019: New inflation, mortality and other assumptions were reflected.
2022: New investment return and inflation assumptions were reflected.

Changes in plan provisions reflected in the schedule of employer contributions

2015: No changes in plan provisions were reflected in the Schedule.
2016: No changes in plan provisions were reflected in the Schedule.
2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.
2018: No changes in plan provisions were reflected in the Schedule.
2019: No changes in plan provisions were reflected in the Schedule.
2020: No changes in plan provisions were reflected in the Schedule.
2021: No changes in plan provisions were reflected in the Schedule.
2022: No changes in plan provisions were reflected in the Schedule.
2023: Employer contributions reflect that a 7% flat COLA was adopted.

BRAZOS COUNTY, TEXAS
Required Supplementary Information
Schedule of Changes in the County's Net OPEB Liability and Related Ratios
September 30, 2024

	Year Ended December 31, 2023	Year Ended December 31, 2022	Year Ended December 31, 2021	Year Ended December 31, 2020	Year Ended December 31, 2019	Year Ended December 31, 2018	Year Ended December 31, 2017
Total OPEB liability							
Service cost	\$ 1,051,609	\$ 1,273,069	\$ 1,233,131	\$ 1,449,609	\$ 1,576,408	\$ 1,759,902	\$ 1,708,643
Interest on total OPEB liability	5,405,244	5,235,201	5,284,975	4,955,442	5,334,589	5,057,106	4,772,561
Changes of benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	508,025	554,790	(1,756,550)	493,124	(8,343,147)	119,825	-
Changes of assumptions	9,449,844	-	(1,797,599)	-	(1,405,321)	-	-
Benefit payments	(4,893,258)	(3,779,318)	(3,720,023)	(3,089,792)	(2,774,536)	(2,377,704)	(1,880,728)
Net change in total OPEB liability	<u>11,521,464</u>	<u>3,283,742</u>	<u>(756,066)</u>	<u>3,808,383</u>	<u>(5,612,007)</u>	<u>4,559,129</u>	<u>4,600,476</u>
Total OPEB liability - beginning	<u>85,078,428</u>	<u>81,794,686</u>	<u>82,550,752</u>	<u>77,057,659</u>	<u>82,669,666</u>	<u>78,110,537</u>	<u>73,510,061</u>
Total OPEB liability - ending (a)	<u>\$ 96,599,892</u>	<u>\$ 85,078,428</u>	<u>\$ 81,794,686</u>	<u>\$ 80,866,042</u>	<u>\$ 77,057,659</u>	<u>\$ 82,669,666</u>	<u>\$ 78,110,537</u>
Plan fiduciary net position							
Employer contributions	\$ 5,912,458	\$ 4,759,318	\$ 4,719,623	\$ 3,588,992	\$ 3,753,737	\$ 3,356,904	\$ 3,839,128
Net investment income	1,146,104	(1,443,987)	814,735	869,814	716,251	(180,132)	152,228
Benefit payments	(4,893,258)	(3,779,318)	(3,720,023)	(3,089,792)	(2,774,536)	(2,377,704)	(1,880,728)
Administrative expense	(39,928)	(37,241)	(34,180)	(26,335)	(19,342)	(14,021)	(6,482)
Other	-	-	-	-	-	-	-
Net change in plan fiduciary net position	<u>2,125,376</u>	<u>(501,228)</u>	<u>1,780,155</u>	<u>1,342,679</u>	<u>1,676,110</u>	<u>785,047</u>	<u>2,104,146</u>
Plan fiduciary net position - beginning	<u>7,805,733</u>	<u>8,306,961</u>	<u>6,526,806</u>	<u>5,050,928</u>	<u>3,374,818</u>	<u>2,589,771</u>	<u>485,625</u>
Plan fiduciary net position - ending (b)	<u>\$ 9,931,109</u>	<u>\$ 7,805,733</u>	<u>\$ 8,306,961</u>	<u>\$ 6,393,607</u>	<u>\$ 5,050,928</u>	<u>\$ 3,374,818</u>	<u>\$ 2,589,771</u>
County's net OPEB liability - ending (a) - (b)	\$ 86,668,783	\$ 77,272,695	\$ 73,487,725	\$ 74,472,435	\$ 72,006,731	\$ 79,294,848	\$ 75,520,766
Plan fiduciary net position as a percentage of the total OPEB liability	10.28%	9.17%	10.16%	7.91%	6.55%	4.08%	3.32%
Covered-employee payroll	\$ 52,094,462	\$ 46,098,130	\$ 46,623,568	\$ 44,801,592	\$ 42,581,075	\$ 39,461,997	\$ 37,138,215
County's net OPEB liability as a percentage of covered-employee payroll	166.37%	167.63%	157.62%	166.23%	169.11%	200.94%	203.35%

Note 1: The schedule represents only the years for which the new GASB statements have been implemented.

Note 2: The contributions to the OPEB plan are based on covered-employee payroll as the measure of payroll.

Note 3: The County does not calculate an actuarially determined contribution. Contribution requirements are not established statutorily or contractually.

Note 4: The beginning balances for the year ending December 31, 2021 have been adjusted to reflect the increased percentage change of the total OPEB liability for the County from 96% to 98%.

BRAZOS COUNTY, TEXAS
 Required Supplementary Information
 Schedule of Investment Returns on OPEB Trust
 September 30, 2024

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expenses
2024	12.79%
2023	11.61%
2022	-19.85%
2021	17.86%
2020	11.68%
2019	5.40%
2018	6.97%

NOTE: The schedule represents only the years for which the new GASB statements have been implemented.

BRAZOS COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2024

BUDGET

Annual budgets are legally adopted for general, special revenue, debt service, capital project, and internal service funds. Budget amounts represent the original budget for 2024 as subsequently amended by the Commissioners’ Court. Budgets are adopted on a basis consistent with GAAP (modified accrual basis). The County employs an encumbrance accounting system as a method of accomplishing budgetary control. At year-end, open encumbrances are closed. The departments are required to re-appropriate those funds within the following year’s budget.

INFRASTRUCTURE ASSETS UNDER MODIFIED APPROACH

As permitted by Governmental Accounting Standards Board Statement Number 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, Brazos County has adopted the modified approach for reporting its road and bridge system. Under the modified approach, depreciation is not reported and certain preservation and maintenance costs are expensed.

The modified approach requires that Brazos County maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets, perform condition assessments of the eligible infrastructure assets and summarize the results using a measurement scale in order to document that the eligible infrastructure assets are being preserved approximately at or above the condition level established and disclosed by the government, and estimate each year the annual amount needed to maintain and preserve the eligible infrastructure assets at the condition level established and disclosed by the government.

For the year ended September 30, 2024, annual maintenance and preservation costs of \$16,764,214 for both roads and bridges were less than the estimated amount needed of \$18,149,659. This variance is mainly due to a contingency budget (roll-over of prior years’ positive variance), employee turnover, and the delays in road preparation and weather conditions.

For the Fiscal Year Ended:	Estimated Dollars to Maintain Roads and Bridges at Required Condition Level	Actual Dollars Spent to Maintain Roads and Bridges at Required Condition Level
September 30, 2017	\$12,102,201	\$9,542,395
September 30, 2018	\$12,443,584	\$9,406,932
September 30, 2019	\$11,498,435	\$10,111,474
September 30, 2020	\$13,996,410	\$11,221,097
September 30, 2021	\$11,680,545	\$9,479,803
September 30, 2022	\$13,464,963	\$10,705,642
September 30, 2023	\$14,882,428	\$11,460,385
September 30, 2024	\$18,149,659	\$16,764,214

INFRASTRUCTURE ASSETS UNDER MODIFIED APPROACH (Continued)

Roads

The Brazos County Road and Bridge department performs condition assessments of County roads continually throughout the year and evaluates and prioritizes the results annually. The condition assessment team consists of the County Engineer (Registered Professional Engineer), a planning and development supervisor, a general superintendent, an assistant general superintendent and three road supervisors, one for each precinct in the County. This team utilizes various criteria for evaluating the condition of the roads including the traffic volume of the road, the number of man hours used to maintain the road in the last year, the potential traffic on the road based on observed development of properties accessing the road, the number of traffic accidents and the type of accidents, and a visual inspection of the road for settlement spots, rough pavement, areas requiring patching, and the frequency of repair activities on the road. Each road is assessed on a scale of zero to 100 with 100 representing a road in perfect condition. The County has adopted a minimum condition level of 80% for all County roads. The results of the condition assessment are as follows:

<u>Precinct</u>	<u>Fiscal Year</u>	<u>Percentage of Miles at 80% or greater condition level</u>	<u>Percentage of Miles at 70% or greater condition level</u>	<u>Percentage of Miles at 60% or greater condition level</u>
1	2021	89%	10%	1%
2	2021	91%	7%	2%
4	2021	95%	3%	2%
1	2022	89%	8%	3%
2	2022	91%	8%	1%
4	2022	93%	7%	0%
1	2023	90%	6%	4%
2	2023	91%	7%	2%
4	2023	93%	7%	0%
1	2024	90%	6%	4%
2	2024	89%	5%	6%
3	2024	86%	14%	0%
4	2024	91%	9%	0%

All roads with 60% to 80% of condition level are scheduled for upgrade or reconstruction within the next 2 year period.

Bridges

The condition of the County’s bridges is determined using the State of Texas Bridge Inventory Inspection System (BRINSAP). The bridges are inspected by the State every two years. A numerical condition range 0.0 (beyond repair) to 9.0 (excellent condition) is used to assess each of seven elements of the structure. These include deck, superstructure, substructure, channel, culvert, approaches and miscellaneous items. The BRINSAP summary shows 70 bridges in the County were rated. Brazos County policy requires that bridges be maintained at a minimum of good condition. The chart below shows that the County’s bridges are well maintained and in very good condition.

INFRASTRUCTURE ASSETS UNDER MODIFIED APPROACH (Continued)

<u>Year of Inspection</u>	<u>Condition</u>	<u>Rating</u>	<u>Number</u>	<u>%</u>
2017	Very Good	6.0 - 9.0	69	100%
2017	Good	4.0 - 5.9	0	0%
2017	Fair	3.0 - 3.9	0	0%
2017	Poor	0.0 - 2.9	0	0%
		Total	<u>69</u>	<u>100%</u>
2019	Very Good	6.0 - 9.0	70	100%
2019	Good	4.0 - 5.9	0	0%
2019	Fair	3.0 - 3.9	0	0%
2019	Poor	0.0 - 2.9	0	0%
		Total	<u>70</u>	<u>100%</u>
2022	Very Good	6.0 - 9.0	73	100%
2022	Good	4.0 - 5.9	0	0%
2022	Fair	3.0 - 3.9	0	0%
2022	Poor	0.0 - 2.9	0	0%
		Total	<u>73</u>	<u>100%</u>
2024	Very Good	6.0 - 9.0	71	99%
2024	Good	4.0 - 5.9	1	1%
2024	Fair	3.0 - 3.9	0	0%
2024	Poor	0.0 - 2.9	0	0%
		Total	<u>72</u>	<u>100%</u>



SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

**BRAZOS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
September 30, 2024**

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
ASSETS			
Cash and Cash Equivalents	\$ 12,977,007	\$ 23,055,244	\$ 36,032,251
Investments	-	34,932,165	34,932,165
Receivables			
Taxes	489,245	-	489,245
Interest	72,673	23,864	96,537
Accounts	6,060	-	6,060
Prepaid Expenses	4,671	-	4,671
TOTAL ASSETS	\$ 13,549,656	\$ 58,011,273	\$ 71,560,929
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 331,885	\$ 1,490,337	\$ 1,822,222
Accrued Salaries and Wages	15,806	-	15,806
Unclaimed Funds	409,901	-	409,901
Total Liabilities	757,592	1,490,337	2,247,929
Fund Balances			
Nonspendable	4,671	-	4,671
Restricted	12,787,393	-	12,787,393
Committed	-	1,283,017	1,283,017
Assigned	-	55,237,919	55,237,919
Total Fund Balances	12,792,064	56,520,936	69,313,000
TOTAL LIABILITIES AND FUND BALANCES	\$ 13,549,656	\$ 58,011,273	\$ 71,560,929

BRAZOS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
For The Year Ended September 30, 2024

	Special Revenue	Capital Project	Total Nonmajor Governmental Funds
REVENUES			
Taxes	\$ 4,089,980	\$ -	\$ 4,089,980
Charges for Services	1,008,146	-	1,008,146
Intergovernmental	67,092	-	67,092
Interest	677,600	2,543,395	3,220,995
Other Revenue	5,385	(37,500)	(32,115)
TOTAL REVENUES	5,848,203	2,505,895	8,354,098
EXPENDITURES			
General Government	29,145	863,810	892,955
Justice System	759,543	-	759,543
Law Enforcement	38,014	200,495	238,509
Juvenile Services	-	444,590	444,590
Public Transportation	-	5,875,005	5,875,005
Human Services	1,436,219	755,233	2,191,452
Capital Outlay	741,596	14,565,465	15,307,061
TOTAL EXPENDITURES	3,004,517	22,704,598	25,709,115
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,843,686	(20,198,703)	(17,355,017)
OTHER FINANCING SOURCES (USES)			
Subscription-Based Information Technology Agreement	46,708	4,372,777	4,419,485
Leases	-	38,453	38,453
Transfers Out	(1,259,000)	-	(1,259,000)
TOTAL OTHER FINANCING SOURCES (USES)	(1,212,292)	4,411,230	3,198,938
Net Change in Fund Balances	1,631,394	(15,787,473)	(14,156,079)
FUND BALANCES, OCTOBER 1	11,160,670	72,308,409	83,469,079
FUND BALANCES, SEPTEMBER 30	\$ 12,792,064	\$ 56,520,936	\$ 69,313,000

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to be expended for specified purposes:

NONMAJOR GOVERNMENTAL FUNDS

Hotel Occupancy Tax Fund - A fund established to account for hotel occupancy taxes received under Chapter 352, Texas Tax Code.

State Lateral Road Fund - A fund established to account for the funds received from the State for maintenance of County roads that join State highways under Section 256.002, Texas Transportation Code.

Unclaimed Property Fund - A fund established to account for property with a value of \$100 or less that is presumed to be abandoned under Section 76.601, Texas Property Code. Expenditures of this fund are limited to the costs associated with publishing and posting of notices to the owners.

Law Library Fund - A fund established to account for fees (assessed and collected by various District and County Courts) that are used to maintain the County Law Library that is available to the public under Section 323.023, Texas Local Government Code.

Law Enforcement Education Fund - A fund created to account for funding received by the County from the State. The funds received are used to supplement the continuing education and training needs of those employees licensed under Chapter 415 of the Government Code, primarily law enforcement personnel.

County Records Management and Preservation Fund - A fund established to account for fees assessed and collected by the County and District Courts for the express purpose of records management and preservation or automation purposes in the County under Section 203.003, Texas Local Government Code.

County Clerk Records Management and Preservation Fund - A fund established to account for fees assessed for recording of documents in the County Clerk's office under Article 102.005 (f), Texas Code of Criminal Procedure and Section 118.0216, Texas Local Government Code. Filings for real estate transactions, criminal, probate, assumed names and civil court actions are included. Monies are used for records management and preservation services performed by the County Clerk's office.

County Clerk Archival Fund - A fund established to account for fees assessed for the preservation and restoration services performed by the County Clerk in connection with maintaining a county clerk's records archive under Section 118.025, Texas Local Government Code.

Courthouse Security Fund - A fund created to account for the collection of fees charged as part of court costs to provide security services for buildings that house a District or County Court under Article 102.017, Texas code of Criminal Procedure.

SPECIAL REVENUE FUNDS (continued)

Justice Court Security Fund - A fund created to account for the collection of fees charged as part of court costs to provide security services for buildings that house the justice courts which are located outside of the County Courthouse under Article 102.017, Code of Criminal Procedure.

District Clerk Records Management and Preservation Fund - A fund established to account for fees assessed for recording of documents in the District Clerk's office under Article 102.005 (f), Texas Code of Criminal Procedure and Section 51.317, Texas Government Code. Monies are used for records management and preservation services performed by the District Clerk's office.

District Clerk Archival Fund - A fund established to account for fees assessed for supporting preservation and restoration in connection with a district court records archive under Section 51.305, 51.317, Texas Government Code.

Justice of the Peace Technology Fund - A fund created to account for the collection of fees charged as part of court costs to fund the technological needs of the Justices' of the Peace under Article 102.0173, Texas Code of Criminal Procedure.

County & District Court Technology Fund - A fund created to account for the collection of fees charged as part of court costs to fund the technological needs of the county and district courts under Article 102.0169, Texas Code of Criminal Procedure.

Special Forfeitures Fund - A fund established to account for forfeited property receipts as prescribed by Article 59 of the Code of Criminal Procedure. These funds can only be used to support law enforcement activities.

District Attorney Hot Check Collection Fund - A fund established to account for fees collected by the District Attorney for the administration, processing and prosecution of returned checks under Section 118.142, Texas Local Government Code.

Bail Bond Board Fees Fund - A fund established to account for funds received for licensing and expenditures related to monitoring the bond activities of the local bail bondsmen under Section 1704.160, Texas Occupations Code.

Voter Registration Fund - A fund established to account for funds received from the State (before 1991), which represents a fee earned for each voter registered. Funds received can only be used for voter registration activity and are governed by the Elections Administrator of the County.

Vehicle Inventory Tax Interest Fund - A fund established to account for the interest earned on the Vehicle Inventory Tax collected monthly by the Tax Assessor-Collector under Section 23.122 (c), Texas Tax Code. The Tax Assessor-Collector is allowed to collect the tax from vehicle dealers before the October 1 assessment date. The interest earned on the funds held by the Tax Assessor-Collector can only be used to support the Vehicle Inventory Tax collections and payments.

Sheriff Department Crime Fund - A fund established to account for funds received from the City of Bryan, the City of College Station, and Brazos County restrictively in support of the law enforcement grant activities administered by the Sheriff.

SPECIAL REVENUE FUNDS (continued)

District Attorney Crime Fund - A fund established to account for funds received from the City of Bryan, the City of College Station, and Brazos County in accordance with an inter-local agreement restrictively for the litigation of seizures incurred in law enforcement activities.

Primary Election Service Fund - A fund established to account for the revenues and expenditures related to the election services the County provides for both Democratic and Republican Elections (including Primary and Run-off Elections) under Section 31.100, Texas Election Code.

County Attorney Operating Fund - A fund established to account for Hot Check fees collected from the cases prosecuted by the County Attorney's Office.

BRAZOS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
September 30, 2024

	Hotel Occupancy Tax	State Lateral Road	Unclaimed Property	Law Library
ASSETS				
Cash and Cash Equivalents	\$ 6,547,360	\$ 263,367	\$ 501,638	\$ 172,604
Receivables				
Taxes	489,245	-	-	-
Interest	35,402	1,424	2,712	933
Accounts	4,523	-	-	-
Prepaid Expenses	-	-	-	-
TOTAL ASSETS	<u>\$ 7,076,530</u>	<u>\$ 264,791</u>	<u>\$ 504,350</u>	<u>\$ 173,537</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$ 309,049	\$ -	\$ -	\$ 5,500
Accrued Salaries and Wages	3,939	-	-	-
Unclaimed Funds	-	-	406,914	-
Total Liabilities	<u>312,988</u>	<u>-</u>	<u>406,914</u>	<u>5,500</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	6,763,542	264,791	97,436	168,037
Total Fund Balances	<u>6,763,542</u>	<u>264,791</u>	<u>97,436</u>	<u>168,037</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,076,530</u>	<u>\$ 264,791</u>	<u>\$ 504,350</u>	<u>\$ 173,537</u>

Law Enforcement Education	County Records Management and Preservation	County Clerk Records Management and Preservation	County Clerk Archival
\$ 81,233	\$ 698,946	\$ 1,302,820	\$ 1,475,665
-	-	-	-
-	3,779	7,045	7,979
-	-	-	-
-	-	-	-
<u>\$ 81,233</u>	<u>\$ 702,725</u>	<u>\$ 1,309,865</u>	<u>\$ 1,483,644</u>
\$ -	\$ -	\$ 4,912	\$ 223
-	-	6,583	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>11,495</u>	<u>223</u>
-	-	-	-
81,233	702,725	1,298,370	1,483,421
<u>81,233</u>	<u>702,725</u>	<u>1,298,370</u>	<u>1,483,421</u>
<u>\$ 81,233</u>	<u>\$ 702,725</u>	<u>\$ 1,309,865</u>	<u>\$ 1,483,644</u>

(continued)

BRAZOS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS (Continued)
September 30, 2024

	Courthouse Security	Justice Court Security	District Clerk Records Management and Preservation
ASSETS			
Cash and Cash Equivalents	\$ 158,836	\$ 257,061	\$ 305,616
Receivables			
Taxes	-	-	-
Interest	859	1,390	1,652
Accounts	200	-	-
Prepaid Expenses	-	-	-
TOTAL ASSETS	\$ 159,895	\$ 258,451	\$ 307,268
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 1,653	\$ -	\$ -
Accrued Salaries and Wages	-	-	3,012
Unclaimed Funds	-	-	-
Total Liabilities	1,653	-	3,012
Fund Balances			
Nonspendable	-	-	-
Restricted	158,242	258,451	304,256
Total Fund Balances	158,242	258,451	304,256
TOTAL LIABILITIES AND FUND BALANCES	\$ 159,895	\$ 258,451	\$ 307,268

District Clerk Archival	Justice of the Peace Technology	County & District Court Technology	Special Forfeitures	District Attorney Hot Check Collection
\$ 1,596	\$ 70,418	\$ 134,010	\$ 37,605	\$ 5,315
-	-	-	-	-
8	381	725	203	29
-	-	-	304	-
-	-	-	-	-
<u>\$ 1,604</u>	<u>\$ 70,799</u>	<u>\$ 134,735</u>	<u>\$ 38,112</u>	<u>\$ 5,344</u>
\$ -	\$ 43	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>43</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
1,604	70,756	134,735	38,112	5,344
<u>1,604</u>	<u>70,756</u>	<u>134,735</u>	<u>38,112</u>	<u>5,344</u>
<u>\$ 1,604</u>	<u>\$ 70,799</u>	<u>\$ 134,735</u>	<u>\$ 38,112</u>	<u>\$ 5,344</u>

(continued)

BRAZOS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS (Continued)
September 30, 2024

	Bail Bond Board Fees	Vehicle Inventory Tax Interest	Sheriff Department Crime
ASSETS			
Cash and Cash Equivalents	\$ 114,953	\$ 387,639	\$ 117,660
Receivables			
Taxes	-	-	-
Interest	622	5,588	417
Accounts	-	-	-
Prepaid Expenses	-	-	-
TOTAL ASSETS	\$ 115,575	\$ 393,227	\$ 118,077
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ -	\$ -	\$ -
Accrued Salaries and Wages	-	-	-
Unclaimed Funds	-	-	2,987
Total Liabilities	-	-	2,987
Fund Balances			
Nonspendable	-	-	-
Restricted	115,575	393,227	115,090
Total Fund Balances	115,575	393,227	115,090
TOTAL LIABILITIES AND FUND BALANCES	\$ 115,575	\$ 393,227	\$ 118,077

District Attorney Crime	Primary Election Service	County Attorney Operating	Totals
\$ 212,880	\$ 60,211	\$ 69,574	\$ 12,977,007
-	-	-	489,245
1,200	325	-	72,673
-	1,033	-	6,060
-	4,671	-	4,671
<u>\$ 214,080</u>	<u>\$ 66,240</u>	<u>\$ 69,574</u>	<u>\$ 13,549,656</u>
\$ 413	\$ 10,092	\$ -	\$ 331,885
2,272	-	-	15,806
-	-	-	409,901
<u>2,685</u>	<u>10,092</u>	<u>-</u>	<u>757,592</u>
-	4,671	-	4,671
211,395	51,477	69,574	12,787,393
<u>211,395</u>	<u>56,148</u>	<u>69,574</u>	<u>12,792,064</u>
<u>\$ 214,080</u>	<u>\$ 66,240</u>	<u>\$ 69,574</u>	<u>\$ 13,549,656</u>

BRAZOS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
For The Year Ended September 30, 2024

	Hotel Occupancy Tax	State Lateral Road	Unclaimed Property	Law Library
REVENUES				
Taxes	\$ 4,087,515	\$ -	\$ -	\$ -
Charges for Services	-	-	-	105,074
Intergovernmental	-	29,508	-	-
Interest	318,887	13,764	23,062	8,101
Other Revenue	2,750	-	-	-
TOTAL REVENUES	4,409,152	43,272	23,062	113,175
EXPENDITURES				
General Government	-	-	-	-
Justice System	-	-	-	65,385
Law Enforcement	-	-	-	-
Human Services	1,436,219	-	-	-
Capital Outlay	563,572	-	-	-
TOTAL EXPENDITURES	1,999,791	-	-	65,385
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,409,361	43,272	23,062	47,790
OTHER FINANCING SOURCES (USES)				
Subscription-Based Information Technology Arrangement	46,708	-	-	-
Transfers In	-	-	-	-
Transfers Out	(1,250,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,203,292)	-	-	-
Net Change in Fund Balances	1,206,069	43,272	23,062	47,790
FUND BALANCES, OCTOBER 1	5,557,473	221,519	74,374	120,247
FUND BALANCES, SEPTEMBER 30	\$ 6,763,542	\$ 264,791	\$ 97,436	\$ 168,037

Law Enforcement Education	County Records Management and Preservation	County Clerk Records Management and Preservation	County Clerk Archival
\$ -	\$ -	\$ -	\$ -
-	410	305,258	280,855
37,584	-	-	-
-	36,546	69,629	74,393
-	-	-	-
<u>37,584</u>	<u>36,956</u>	<u>374,887</u>	<u>355,248</u>
-	-	-	-
-	-	337,490	220,953
25,911	-	-	-
-	-	-	-
-	-	22,822	-
<u>25,911</u>	<u>-</u>	<u>360,312</u>	<u>220,953</u>
11,673	36,956	14,575	134,295
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
11,673	36,956	14,575	134,295
<u>69,560</u>	<u>665,769</u>	<u>1,283,795</u>	<u>1,349,126</u>
<u>\$ 81,233</u>	<u>\$ 702,725</u>	<u>\$ 1,298,370</u>	<u>\$ 1,483,421</u>

(continued)

BRAZOS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS (Continued)
For The Year Ended September 30, 2024

	<u>Courthouse Security</u>	<u>Justice Court Security</u>	<u>District Clerk Records Management and Preservation</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Charges for Services	89,005	35,819	126,480
Intergovernmental	-	-	-
Interest	6,601	12,673	14,173
Other Revenue	-	-	-
TOTAL REVENUES	<u>95,606</u>	<u>48,492</u>	<u>140,653</u>
EXPENDITURES			
General Government	-	-	-
Justice System	-	-	64,913
Law Enforcement	8,631	-	-
Human Services	-	-	-
Capital Outlay	6,264	-	-
TOTAL EXPENDITURES	<u>14,895</u>	<u>-</u>	<u>64,913</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	80,711	48,492	75,740
OTHER FINANCING SOURCES (USES)			
Subscription-Based Information Technology Arrangement	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	80,711	48,492	75,740
FUND BALANCES, OCTOBER 1	<u>77,531</u>	<u>209,959</u>	<u>228,516</u>
FUND BALANCES, SEPTEMBER 30	<u>\$ 158,242</u>	<u>\$ 258,451</u>	<u>\$ 304,256</u>

District Clerk Archival	Justice of the Peace Technology	County & District Court Technology	Special Forfeitures	District Attorney Hot Check Collection
\$ -	\$ -	\$ -	\$ -	\$ -
320	30,069	8,304	304	-
-	-	-	-	-
75	10,515	6,831	1,965	277
-	-	-	-	75
<u>395</u>	<u>40,584</u>	<u>15,135</u>	<u>2,269</u>	<u>352</u>
-	-	-	-	-
-	13,388	-	-	-
-	-	-	235	-
-	-	-	-	-
-	148,938	-	-	-
<u>-</u>	<u>162,326</u>	<u>-</u>	<u>235</u>	<u>-</u>
395	(121,742)	15,135	2,034	352
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
395	(121,742)	15,135	2,034	352
<u>1,209</u>	<u>192,498</u>	<u>119,600</u>	<u>36,078</u>	<u>4,992</u>
<u>\$ 1,604</u>	<u>\$ 70,756</u>	<u>\$ 134,735</u>	<u>\$ 38,112</u>	<u>\$ 5,344</u>

(continued)

BRAZOS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS (Continued)
For The Year Ended September 30, 2024

	Bail Bond Board Fees	Vehicle Inventory Tax Interest	Sheriff Department Crime
REVENUES			
Taxes	\$ -	\$ 2,465	\$ -
Charges for Services	-	-	-
Intergovernmental	-	-	-
Interest	5,975	53,643	4,597
Other Revenue	2,500	-	60
TOTAL REVENUES	8,475	56,108	4,657
EXPENDITURES			
General Government	-	2,196	-
Justice System	419	-	-
Law Enforcement	-	-	3,237
Human Services	-	-	-
Capital Outlay	-	-	-
TOTAL EXPENDITURES	419	2,196	3,237
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,056	53,912	1,420
OTHER FINANCING SOURCES (USES)			
Subscription-Based Information Technology Arrangement	-	-	-
Transfers Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
Net Change in Fund Balances	8,056	53,912	1,420
FUND BALANCES, OCTOBER 1	107,519	339,315	113,670
FUND BALANCES, SEPTEMBER 30	\$ 115,575	\$ 393,227	\$ 115,090

District Attorney Crime	Primary Election Service	County Attorney Operating	Totals
\$ -	\$ -	\$ -	\$ 4,089,980
11,247	14,088	913	1,008,146
-	-	-	67,092
12,302	3,591	-	677,600
-	-	-	5,385
<u>23,549</u>	<u>17,679</u>	<u>913</u>	<u>5,848,203</u>
-	26,949	-	29,145
56,995	-	-	759,543
-	-	-	38,014
-	-	-	1,436,219
-	-	-	741,596
<u>56,995</u>	<u>26,949</u>	<u>-</u>	<u>3,004,517</u>
(33,446)	(9,270)	913	2,843,686
-	-	-	46,708
<u>(9,000)</u>	<u>-</u>	<u>-</u>	<u>(1,259,000)</u>
<u>(9,000)</u>	<u>-</u>	<u>-</u>	<u>(1,212,292)</u>
(42,446)	(9,270)	913	1,631,394
<u>253,841</u>	<u>65,418</u>	<u>68,661</u>	<u>11,160,670</u>
<u>\$ 211,395</u>	<u>\$ 56,148</u>	<u>\$ 69,574</u>	<u>\$ 12,792,064</u>

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
HOTEL OCCUPANCY TAX
For the Year Ended September 30, 2024**

	Budgeted Amounts		Actual
	Original	Final	
REVENUES			
Taxes	\$ 3,250,000	\$ 3,378,000	\$ 4,087,515
Interest	50,000	250,000	318,887
Other Revenue	-	-	2,750
TOTAL REVENUES	3,300,000	3,628,000	4,409,152
EXPENDITURES			
Human Services			
Personnel Services	239,148	239,148	111,355
Supplies and Other Charges	572,049	572,049	32,748
Repairs and Maintenance	500,000	500,000	-
Contract Services	185,490	185,490	175,950
Professional Services	5,300	5,300	5,300
Community Support	910,000	1,238,000	1,110,866
Capital Outlay	638,013	684,721	563,572
TOTAL EXPENDITURES	3,050,000	3,424,708	1,999,791
Excess of Revenues Under Expenditures	250,000	203,292	2,409,361
OTHER FINANCING USES			
Transfers Out	(1,250,000)	(1,250,000)	(1,250,000)
Subscription-Based Information Technology Arrangement	-	46,708	46,708
TOTAL OTHER FINANCING USES	(1,250,000)	(1,203,292)	(1,203,292)
Net Change in Fund Balance	(1,000,000)	(1,000,000)	1,206,069
FUND BALANCE, OCTOBER 1	5,557,473	5,557,473	5,557,473
FUND BALANCE, SEPTEMBER 30	\$ 4,557,473	\$ 4,557,473	\$ 6,763,542

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
STATE LATERAL ROAD
For the Year Ended September 30, 2024**

	<u>Original and Final Budget</u>	<u>Actual</u>
REVENUES		
Intergovernmental	\$ 30,000	\$ 29,508
Interest	3,000	13,764
TOTAL REVENUES	<u>33,000</u>	<u>43,272</u>
EXPENDITURES		
Capital Outlay	251,000	-
TOTAL EXPENDITURES	<u>251,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(218,000)	43,272
FUND BALANCE, OCTOBER 1	<u>221,519</u>	<u>221,519</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 3,519</u>	<u>\$ 264,791</u>

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
UNCLAIMED PROPERTY
For the Year Ended September 30, 2024**

	<u>Original and Final Budget</u>	<u>Actual</u>
REVENUES		
Interest	\$ 3,000	\$ 23,062
TOTAL REVENUES	<u>3,000</u>	<u>23,062</u>
EXPENDITURES		
General Government		
Supplies and Other Charges	<u>71,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>71,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,000)	23,062
FUND BALANCE, OCTOBER 1	<u>74,374</u>	<u>74,374</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 6,374</u>	<u>\$ 97,436</u>

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
LAW LIBRARY
For the Year Ended September 30, 2024

	Original and Final Budget	Actual
REVENUES		
Charges for Services	\$ 67,500	\$ 105,074
Interest	-	8,101
TOTAL REVENUES	67,500	113,175
EXPENDITURES		
Justice System		
Supplies and Other Charges	77,500	65,385
TOTAL EXPENDITURES	77,500	65,385
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	47,790
FUND BALANCE, OCTOBER 1	120,247	120,247
FUND BALANCE, SEPTEMBER 30	\$ 110,247	\$ 168,037

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
LAW ENFORCEMENT EDUCATION
For the Year Ended September 30, 2024**

	Budgeted Amounts		Actual
	Original	Final	
REVENUES			
Intergovernmental	\$ 14,500	\$ 37,784	\$ 37,584
TOTAL REVENUES	<u>14,500</u>	<u>37,784</u>	<u>37,584</u>
EXPENDITURES			
Law Enforcement			
Supplies and Other Charges	83,860	107,144	25,911
TOTAL EXPENDITURES	<u>83,860</u>	<u>107,144</u>	<u>25,911</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(69,360)	(69,360)	11,673
FUND BALANCE, OCTOBER 1	<u>69,560</u>	<u>69,560</u>	<u>69,560</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 81,233</u>

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY RECORDS MANAGEMENT AND PRESERVATION
For the Year Ended September 30, 2024**

	<u>Original and Final Budget</u>	<u>Actual</u>
REVENUES		
Charges for Services	\$ 500	\$ 410
Interest	-	36,546
TOTAL REVENUES	<u>500</u>	<u>36,956</u>
EXPENDITURES		
General Government		
Supplies and Other Charges	<u>300,500</u>	-
TOTAL EXPENDITURES	<u>300,500</u>	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(300,000)	36,956
FUND BALANCE, OCTOBER 1	<u>665,769</u>	<u>665,769</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 365,769</u>	<u>\$ 702,725</u>

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION
For the Year Ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES			
Charges for Services	\$ 350,000	\$ 350,000	\$ 305,258
Interest	20,000	20,000	69,629
TOTAL REVENUES	<u>370,000</u>	<u>370,000</u>	<u>374,887</u>
EXPENDITURES			
Justice System			
Personnel Services	211,596	211,596	187,022
Supplies and Other Charges	1,263,064	1,121,242	17,345
Contract Services	125,340	244,340	133,123
Capital Outlay	<u>-</u>	<u>22,822</u>	<u>22,822</u>
TOTAL EXPENDITURES	<u>1,600,000</u>	<u>1,600,000</u>	<u>360,312</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,230,000)	(1,230,000)	14,575
FUND BALANCE, OCTOBER 1	<u>1,283,795</u>	<u>1,283,795</u>	<u>1,283,795</u>
FUND BALANCE, SEPTEMBER 30	<u><u>\$ 53,795</u></u>	<u><u>\$ 53,795</u></u>	<u><u>\$ 1,298,370</u></u>

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY CLERK ARCHIVAL
For the Year Ended September 30, 2024**

	Budgeted Amounts		Actual
	Original	Final	
REVENUES			
Charges for Services	\$ 315,000	\$ 315,000	\$ 280,855
Interest	10,000	10,000	74,393
TOTAL REVENUES	<u>325,000</u>	<u>325,000</u>	<u>355,248</u>
EXPENDITURES			
Justice System			
Supplies and Other Charges	1,118,000	1,043,000	-
Contract Services	500,000	575,000	220,953
TOTAL EXPENDITURES	<u>1,618,000</u>	<u>1,618,000</u>	<u>220,953</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,293,000)	(1,293,000)	134,295
FUND BALANCE, OCTOBER 1	<u>1,349,126</u>	<u>1,349,126</u>	<u>1,349,126</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 56,126</u>	<u>\$ 56,126</u>	<u>\$ 1,483,421</u>

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COURTHOUSE SECURITY
For the Year Ended September 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES			
Charges for Services	\$ 106,050	\$ 106,050	\$ 89,005
Interest	-	-	6,601
TOTAL REVENUES	<u>106,050</u>	<u>106,050</u>	<u>95,606</u>
EXPENDITURES			
Law Enforcement			
Supplies and Other Charges	56,987	50,723	2,936
Repairs and Maintenance	62,000	62,000	4,633
Contract Services	50,000	50,000	-
Community Support	1,063	1,063	1,062
Capital Outlay	-	6,264	6,264
TOTAL EXPENDITURES	<u>170,050</u>	<u>170,050</u>	<u>14,895</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(64,000)	(64,000)	80,711
FUND BALANCE, OCTOBER 1	<u>77,531</u>	<u>77,531</u>	<u>77,531</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 13,531</u>	<u>\$ 13,531</u>	<u>\$ 158,242</u>

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
JUSTICE COURT SECURITY
For the Year Ended September 30, 2024**

	Original and Final Budget	Actual
REVENUES		
Charges for Services	\$ 31,500	\$ 35,819
Interest	2,500	12,673
TOTAL REVENUES	34,000	48,492
EXPENDITURES		
Justice System		
Repairs and Maintenance	30,000	-
Contract Services	30,000	-
Professional Services	57,000	-
Capital Outlay	125,000	-
TOTAL EXPENDITURES	242,000	-
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	(208,000)	48,492
FUND BALANCE, OCTOBER 1	209,959	209,959
FUND BALANCE, SEPTEMBER 30	\$ 1,959	\$ 258,451

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
DISTRICT CLERK RECORDS MANAGEMENT AND PRESERVATION
For the Year Ended September 30, 2024

	Original and Final Budget	Actual
REVENUES		
Charges for Services	\$ 60,000	\$ 126,480
Interest	4,000	14,173
TOTAL REVENUES	64,000	140,653
EXPENDITURES		
Justice System		
Personnel Services	79,364	64,913
Contract Services	173,000	-
Professional Services	11,636	-
TOTAL EXPENDITURES	264,000	64,913
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	(200,000)	75,740
FUND BALANCE, OCTOBER 1	228,516	228,516
FUND BALANCE, SEPTEMBER 30	\$ 28,516	\$ 304,256

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
DISTRICT CLERK ARCHIVAL
For the Year Ended September 30, 2024**

	Original and Final Budget	Actual
REVENUES		
Charges for Services	\$ -	\$ 320
Interest	-	75
TOTAL REVENUES	-	395
EXPENDITURES		
Justice System	-	-
TOTAL EXPENDITURES	-	-
Excess of Revenues Over Expenditures	-	395
FUND BALANCE, OCTOBER 1	1,209	1,209
FUND BALANCE, SEPTEMBER 30	\$ 1,209	\$ 1,604

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
JUSTICE OF THE PEACE TECHNOLOGY
For the Year Ended September 30, 2024**

	Original and Final Budget	Actual
REVENUES		
Charges for Services	\$ 26,000	\$ 30,069
Interest	2,000	10,515
TOTAL REVENUES	28,000	40,584
EXPENDITURES		
Justice System		
Supplies and Other Charges	67,061	13,388
Contract Services	5,000	-
Capital Outlay	148,939	148,938
TOTAL EXPENDITURES	221,000	162,326
Deficiency of Revenues Under Expenditures	(193,000)	(121,742)
FUND BALANCE, OCTOBER 1	192,498	192,498
FUND BALANCE, SEPTEMBER 30	\$ (502)	\$ 70,756

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY & DISTRICT COURT TECHNOLOGY
For the Year Ended September 30, 2024**

	Original and Final Budget	Actual
REVENUES		
Charges for Services	\$ 10,000	\$ 8,304
Interest	-	6,831
TOTAL REVENUES	10,000	15,135
EXPENDITURES		
Justice System		
Supplies and Other Charges	129,000	-
TOTAL EXPENDITURES	129,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(119,000)	15,135
FUND BALANCE, OCTOBER 1	119,600	119,600
FUND BALANCE, SEPTEMBER 30	\$ 600	\$ 134,735

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL FORFEITURES
For the Year Ended September 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES			
Charges for Services	\$ -	\$ -	\$ 304
Interest	-	-	1,965
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>2,269</u>
EXPENDITURES			
Law Enforcement			
Supplies and Other Charges	33,000	30,970	235
Repairs and Maintenance	-	2,030	-
TOTAL EXPENDITURES	<u>33,000</u>	<u>33,000</u>	<u>235</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,000)	(33,000)	2,034
FUND BALANCE, OCTOBER 1	<u>36,078</u>	<u>37,527</u>	<u>36,078</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 3,078</u>	<u>\$ 4,527</u>	<u>\$ 38,112</u>

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
DISTRICT ATTORNEY HOT CHECK COLLECTION
For the Year Ended September 30, 2024**

	Original and Final Budget	Actual
REVENUES		
Interest	\$ 50	\$ 277
Other	-	75
TOTAL REVENUES	50	352
EXPENDITURES		
Justice System		
Supplies and Other Charges	4,950	-
TOTAL EXPENDITURES	4,950	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,900)	352
FUND BALANCE, OCTOBER 1	4,992	4,992
FUND BALANCE, SEPTEMBER 30	\$ 92	\$ 5,344

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
BAIL BOND BOARD FEES
For the Year Ended September 30, 2024**

	Original and Final Budget	Actual
REVENUES		
Interest	\$ 1,500	\$ 5,975
Other	2,000	2,500
TOTAL REVENUES	3,500	8,475
EXPENDITURES		
Justice System		
Personnel Services	5,012	-
Supplies and Other Charges	103,488	419
TOTAL EXPENDITURES	108,500	419
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	(105,000)	8,056
FUND BALANCE, OCTOBER 1	107,519	107,519
FUND BALANCE, SEPTEMBER 30	\$ 2,519	\$ 115,575

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
VEHICLE INVENTORY TAX INTEREST
For the Year Ended September 30, 2024**

	Original and Final Budget	Actual
REVENUES		
Taxes	\$ 2,500	\$ 2,465
Interest	15,000	53,643
TOTAL REVENUES	17,500	56,108
EXPENDITURES		
General Government		
Personnel Services	13,905	-
Supplies and Other Charges	304,095	2,196
Repairs and Maintenance	1,000	-
Contract Services	2,000	-
Professional Services	7,500	-
Capital Outlay	20,000	-
TOTAL EXPENDITURES	348,500	2,196
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	(331,000)	53,912
FUND BALANCE, OCTOBER 1	339,315	339,315
FUND BALANCE, SEPTEMBER 30	\$ 8,315	\$ 393,227

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
SHERIFF DEPARTMENT CRIME
For the Year Ended September 30, 2024

	Original and Final Budget	Actual
REVENUES		
Interest	\$ 500	\$ 4,597
Other Revenue	-	60
TOTAL REVENUES	500	4,657
EXPENDITURES		
Law Enforcement		
Supplies and Other Charges	79,500	3,237
Repairs and Maintenance	4,000	-
Capital Outlay	30,000	-
TOTAL EXPENDITURES	113,500	3,237
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	(113,000)	1,420
FUND BALANCE, OCTOBER 1	113,670	113,670
FUND BALANCE, SEPTEMBER 30	\$ 670	\$ 115,090

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
DISTRICT ATTORNEY CRIME
For the Year Ended September 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES			
Charges for Services	\$ 20,000	\$ 20,000	\$ 11,247
Interest	2,000	2,000	12,302
TOTAL REVENUES	<u>22,000</u>	<u>22,000</u>	<u>23,549</u>
EXPENDITURES			
Justice System			
Personnel Services	95,062	95,062	37,649
Supplies and Other Charges	155,938	146,938	18,986
Contract Services	20,000	20,000	360
TOTAL EXPENDITURES	<u>271,000</u>	<u>262,000</u>	<u>56,995</u>
Deficiency of Revenues Under Expenditures	(249,000)	(240,000)	(33,446)
OTHER FINANCING USES			
Transfers Out	-	(9,000)	(9,000)
TOTAL OTHER FINANCING USES	<u>-</u>	<u>(9,000)</u>	<u>(9,000)</u>
Net Change in Fund Balance	(249,000)	(249,000)	(42,446)
FUND BALANCE, OCTOBER 1	<u>253,841</u>	<u>253,841</u>	<u>253,841</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 4,841</u>	<u>\$ 4,841</u>	<u>\$ 211,395</u>

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
PRIMARY ELECTION SERVICE
For the Year Ended September 30, 2024**

	Original and Final Budget	Actual
REVENUES		
Charges for Services	\$ 25,000	\$ 14,088
Interest	-	3,591
TOTAL REVENUES	25,000	17,679
EXPENDITURES		
General Government		
Supplies and Other Charges	79,100	7,163
Repairs and Maintenance	1,000	5,620
Contract Services	9,900	14,166
TOTAL EXPENDITURES	90,000	26,949
Deficiency of Revenues Under Expenditures	(65,000)	(9,270)
FUND BALANCE, OCTOBER 1	65,418	65,418
FUND BALANCE, SEPTEMBER 30	\$ 418	\$ 56,148

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY ATTORNEY OPERATING
For the Year Ended September 30, 2024**

	Original and Final Budget	Actual
REVENUES		
Charges for Services	\$ 2,000	\$ 913
TOTAL REVENUES	2,000	913
EXPENDITURES		
General Government		
Supplies and Other Charges	65,000	-
Contract Services	5,000	-
TOTAL EXPENDITURES	70,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,000)	913
FUND BALANCE, OCTOBER 1	68,661	68,661
FUND BALANCE, SEPTEMBER 30	\$ 661	\$ 69,574



DEBT SERVICE FUND

Debt Service Fund – A fund used to account for the accumulation of resources for the payment of general long-term debt principal and interest related to general obligation bonds, certificates of obligation, and refunding bonds.

BRAZOS COUNTY, TEXAS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
For The Year Ended September 30, 2024

	Budgeted Amounts		Actual
	Original	Final	
REVENUES			
Taxes	\$ 10,910,000	\$ 10,910,000	\$ 11,772,533
Interest	170,000	170,000	541,787
TOTAL REVENUES	<u>11,080,000</u>	<u>11,080,000</u>	<u>12,314,320</u>
EXPENDITURES			
Debt Service			
Principal	7,565,000	7,565,000	7,565,000
Interest	5,122,500	5,122,500	4,297,726
Bond Issuance Costs	120,000	120,000	-
Agent Fees	22,500	22,500	1,849
TOTAL EXPENDITURES	<u>12,830,000</u>	<u>12,830,000</u>	<u>11,864,575</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,750,000)	(1,750,000)	449,745
OTHER FINANCING SOURCES			
Transfers In	1,250,000	1,250,000	1,250,000
TOTAL OTHER FINANCING SOURCES	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,250,000</u>
Net Change in Fund Balance	(500,000)	(500,000)	1,699,745
FUND BALANCE, OCTOBER 1	<u>3,985,943</u>	<u>3,985,943</u>	<u>3,985,943</u>
FUND BALANCE, SEPTEMBER 30	<u><u>\$ 3,485,943</u></u>	<u><u>\$ 3,485,943</u></u>	<u><u>\$ 5,685,688</u></u>

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for the use of bond proceeds and other financial resources that have been aggregated for the acquisition of major capital facilities and/or improvements of the County.

NONMAJOR GOVERNMENTAL FUNDS

Capital Improvement Fund - This fund was established to provide funding for the construction and acquisition of capital assets to support the County's general governmental, judicial, law enforcement, juvenile, public transportation, and human services functions. Resources for the fund have been provided by transfers from the General Fund.

2020 Certificates of Obligation - This fund was established to be used for the Jail Kitchen, Ag Extension building, the Justice of the Peace and Constable Precinct 1 building, land and/or property for County facilities including Facility Services and Road and Bridge Department, equipment for various County departments, roof replacement of County owned buildings, County wide road improvements, and payment of contractual obligations for professional services in connection with County projects. The funding source is to come from the issuance of \$24,020,000 of Certificates of Obligation, Series 2020.

2023 Certificates of Obligation - This fund is used to account for expenditures for the existing County Administrative Building, the County Courthouse, the existing County BIRD building for public defender offices and other administrative services, the Brazos County Dispatch and Emergency Operations Center, the County Sheriff Department facilities including a central receiving and storage facility. The expenditures are financed through the issuance of \$9,290,000 of Certificates of Obligations, Series 2023 in June 2023.

2023 On System Road Bond – TXDOT - This fund is used to account for environmental assessments, engineering, surveying, public engagement, and other necessary consultants to assist and facilitate the Texas Department of Transportation upgrades and renovations to state roads in Brazos County. The expenditures are financed through the issuance of \$27,110,000 of General Obligation Bonds, Series 2023 in June 2023.

2023 Off System Road Bond - This fund is used to account for expenditures to County roads for improvements for permanent public improvements, including roads, bridges, and highways within the County, including the acquisition of land and rights-of way not monitored by or in the TXDOT system. The expenditures are financed through the issuance of \$27,110,000 of General Obligation Bonds, Series 2023 in June 2023.

**BRAZOS COUNTY, TEXAS
BALANCE SHEET
CAPITAL PROJECT FUNDS
September 30,2024**

	Nonmajor Funds		
	Capital Improvement	2020 Certificates of Obligation	2023 On System Road Bond - TXDOT
ASSETS			
Cash and Cash Equivalents	\$ 18,654,559	\$ 1,734,175	\$ 1,023,464
Investments	-	3,939,907	14,932,143
Receivables			
Interest	-	9,446	5,534
TOTAL ASSETS	<u>\$ 18,654,559</u>	<u>\$ 5,683,528</u>	<u>\$ 15,961,141</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 390,037	\$ 87,543	\$ 614,082
Total Liabilities	<u>390,037</u>	<u>87,543</u>	<u>614,082</u>
Fund Balances			
Committed	1,283,017	-	-
Assigned	16,981,505	5,595,985	15,347,059
Total Fund Balances	<u>18,264,522</u>	<u>5,595,985</u>	<u>15,347,059</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,654,559</u>	<u>\$ 5,683,528</u>	<u>\$ 15,961,141</u>

**BRAZOS COUNTY, TEXAS
BALANCE SHEET
CAPITAL PROJECT FUNDS
September 30,2024**

	Nonmajor Funds		
	2023 Off System Road Bond	2023 Certificates of Obligation	Total Nonmajor Funds
ASSETS			
Cash and Cash Equivalents	\$ 489,589	\$ 1,153,457	\$ 23,055,244
Investments	6,709,972	9,350,143	34,932,165
Receivables			
Interest	2,647	6,237	23,864
TOTAL ASSETS	\$ 7,202,208	\$ 10,509,837	\$ 58,011,273
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 398,675	\$ -	\$ 1,490,337
Total Liabilities	398,675	-	1,490,337
Fund Balances			
Committed	-	-	1,283,017
Assigned	6,803,533	10,509,837	55,237,919
Total Fund Balances	6,803,533	10,509,837	56,520,936
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,202,208	\$ 10,509,837	\$ 58,011,273

BRAZOS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
CAPITAL PROJECT FUNDS
For The Year Ended September 30, 2024

	Nonmajor Funds		
	Capital Improvement	2020 Certificates of Obligation	2023 On System Road Bond - TXDOT
REVENUES			
Interest	\$ -	\$ 411,956	\$ 1,070,010
Other	(37,500)	-	-
TOTAL REVENUES	<u>(37,500)</u>	<u>411,956</u>	<u>1,070,010</u>
EXPENDITURES			
General Government	-	863,810	-
Law Enforcement	-	200,495	-
Juvenile Services	-	444,590	-
Public Transportation	-	133,880	5,741,125
Human Services	-	755,233	-
Capital Outlay	9,905,434	632,061	-
TOTAL EXPENDITURES	<u>9,905,434</u>	<u>3,030,069</u>	<u>5,741,125</u>
Deficiency of Revenues Under Expenditures	(9,942,934)	(2,618,113)	(4,671,115)
OTHER FINANCING SOURCES (USES)			
Subscription-Based Information Technology Arrangement	4,372,777	-	-
Leases	38,453	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,411,230</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(5,531,704)	(2,618,113)	(4,671,115)
FUND BALANCES, OCTOBER 1	<u>23,796,226</u>	<u>8,214,098</u>	<u>20,018,174</u>
FUND BALANCES, SEPTEMBER 30	<u>\$ 18,264,522</u>	<u>\$ 5,595,985</u>	<u>\$ 15,347,059</u>

BRAZOS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
CAPITAL PROJECT FUNDS
For The Year Ended September 30, 2024

	Nonmajor Funds		
	2023 Off System Road Bond	2023 Certificates of Obligation	Total Nonmajor Funds
REVENUES			
Interest	\$ 500,363	\$ 561,066	\$ 2,543,395
Other	-	-	(37,500)
TOTAL REVENUES	500,363	561,066	2,505,895
EXPENDITURES			
General Government	-	-	863,810
Law Enforcement	-	-	200,495
Juvenile Services	-	-	444,590
Public Transportation	-	-	5,875,005
Human Services	-	-	755,233
Capital Outlay	3,929,511	98,459	14,565,465
TOTAL EXPENDITURES	3,929,511	98,459	22,704,598
Deficiency of Revenues Under Expenditures	(3,429,148)	462,607	(20,198,703)
OTHER FINANCING SOURCES (USES)			
Subscription-Based Information Technology Arrangement	-	-	4,372,777
Leases	-	-	38,453
TOTAL OTHER FINANCING SOURCES (USES)	-	-	4,411,230
Net Change in Fund Balances	(3,429,148)	462,607	(15,787,473)
FUND BALANCES, OCTOBER 1	10,232,681	10,047,230	72,308,409
FUND BALANCES, SEPTEMBER 30	\$ 6,803,533	\$ 10,509,837	\$ 56,520,936

**BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
CAPITAL IMPROVEMENT
For The Year Ended September 30, 2024**

	Budgeted Amounts		Actual
	Original	Final	
REVENUES			
Other	\$ -	\$ -	\$ (37,500)
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>(37,500)</u>
EXPENDITURES			
Supplies and Other Charges	3,988,000	1,180,716	-
Discretionary Funding	6,162,654	5,700,227	-
Capital Outlay	33,611,479	41,871,639	9,905,434
TOTAL EXPENDITURES	<u>43,762,133</u>	<u>48,752,582</u>	<u>9,905,434</u>
Deficiency of Revenues Under Expenditures	(43,762,133)	(48,752,582)	(9,942,934)
OTHER FINANCING SOURCES (USES)			
Subscription-Based Information Technology Arrangement	-	4,210,098	4,372,777
Leases	-	-	38,453
Transfers In	19,923,010	20,703,362	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>19,923,010</u>	<u>24,913,460</u>	<u>4,411,230</u>
Net Change in Fund Balance	(23,839,123)	(23,839,122)	(5,531,704)
FUND BALANCE, OCTOBER 1	<u>23,796,226</u>	<u>23,796,226</u>	<u>23,796,226</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ (42,897)</u>	<u>\$ (42,896)</u>	<u>\$ 18,264,522</u>

**BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
2020 CERTIFICATES OF OBLIGATION
For The Year Ended September 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES			
Interest	\$ 120,000	\$ 120,000	\$ 411,956
TOTAL REVENUES	<u>120,000</u>	<u>120,000</u>	<u>411,956</u>
EXPENDITURES			
General Government			
Supplies and Other Charges	3,038,134	305,902	-
Contract Services	256,597	865,260	863,810
Law Enforcement			
Contract Services	272,000	203,103	200,495
Juvenile Services			
Contract Services	749,160	522,181	444,590
Public Transportation			
Contract Services	57,800	133,880	133,880
Human Services			
Contract Services	-	755,233	755,233
Capital Outlay	<u>4,113,016</u>	<u>5,734,441</u>	<u>632,061</u>
TOTAL EXPENDITURES	<u>8,486,707</u>	<u>8,520,000</u>	<u>3,030,069</u>
Deficiency of Revenues Under Expenditures	(8,366,707)	(8,400,000)	(2,618,113)
FUND BALANCE, OCTOBER 1	<u>8,214,098</u>	<u>8,214,098</u>	<u>8,214,098</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ (152,609)</u>	<u>\$ (185,902)</u>	<u>\$ 5,595,985</u>

**BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
2023 ON SYSTEM ROAD BOND - TXDOT
For The Year Ended September 30, 2024**

	Original and Final Budget	Actual
REVENUES		
Interest	\$ -	\$ 1,070,010
TOTAL REVENUES	-	1,070,010
EXPENDITURES		
Public Transportation		
Contract Services	19,800,000	5,741,125
TOTAL EXPENDITURES	19,800,000	5,741,125
Deficiency of Revenues Under Expenditures	(19,800,000)	(4,671,115)
FUND BALANCE, OCTOBER 1	20,018,174	20,018,174
FUND BALANCE, SEPTEMBER 30	\$ 218,174	\$ 15,347,059

**BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
2023 OFF SYSTEM ROAD BOND
For The Year Ended September 30, 2024**

	Original and Final Budget	Actual
REVENUES		
Interest	\$ -	\$ 500,363
TOTAL REVENUES	-	500,363
EXPENDITURES		
Public Transportation		
Capital Outlay	10,100,000	3,929,511
TOTAL EXPENDITURES	10,100,000	3,929,511
Deficiency of Revenues Under Expenditures	(10,100,000)	(3,429,148)
FUND BALANCE, OCTOBER 1	10,232,681	10,232,681
FUND BALANCE, SEPTEMBER 30	\$ 132,681	\$ 6,803,533

**BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
2023 CERTIFICATES OF OBLIGATION
For The Year Ended September 30, 2024**

	Original and Final Budget	Actual
REVENUES		
Interest	\$ -	\$ 561,066
TOTAL REVENUES	-	561,066
EXPENDITURES		
General Government		
Capital Outlay	9,908,000	98,459
TOTAL EXPENDITURES	9,908,000	98,459
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,908,000)	462,607
FUND BALANCE, OCTOBER 1	10,047,230	10,047,230
FUND BALANCE, SEPTEMBER 30	\$ 139,230	\$ 10,509,837

PROPRIETARY FUND TYPE

Internal Service Fund – A fund established to account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

**BRAZOS COUNTY, TEXAS
INTERNAL SERVICE FUND
HEALTH AND LIFE INSURANCE
STATEMENT OF NET POSITION
September 30, 2024**

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 13,695,560
Prepaid Expenditures	10,000
Accounts Receivable	426,423

Total Current Assets	14,131,983
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TOTAL ASSETS	14,131,983
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LIABILITIES

Current Liabilities

Accounts Payable and Accrued Expenses	1,756,185
Accrued Salaries and Wages	17,373

Total Current Liabilities	1,773,558
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TOTAL LIABILITIES	1,773,558
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NET POSITION

Unrestricted	12,358,425
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TOTAL NET POSITION	\$ 12,358,425
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**BRAZOS COUNTY, TEXAS
INTERNAL SERVICE FUND
HEALTH AND LIFE INSURANCE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION
For The Year Ended September 30, 2024**

OPERATING REVENUES	
Employee Dependents	\$ 2,803,793
Self Pays	288
Excess Risk Benefits	5,257,361
Brazos County	17,695,036
Retirees	592,598
Other Revenue	1,218,487
TOTAL OPERATING REVENUES	27,567,563
OPERATING EXPENSES	
Personnel Services	328,342
Supplies and Other Charges	58,937
Repairs and Maintenance	65
Stop Loss Premiums	629,584
Benefit Claims	20,469,369
Administrative Fees	2,060,526
Contract Services	16,718
Professional Services	372,198
TOTAL OPERATING EXPENSES	23,935,739
OPERATING GAIN	3,631,824
CHANGE IN NET POSITION	3,631,824
TOTAL NET POSITION - BEGINNING	8,726,601
TOTAL NET POSITION - ENDING	\$ 12,358,425

**BRAZOS COUNTY, TEXAS
INTERNAL SERVICE FUND
HEALTH AND LIFE INSURANCE
STATEMENT OF CASH FLOWS
For The Year Ended September 30, 2024**

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 3,396,679
Receipts from interfund services provided	17,695,036
Payments to contractors	(1,907,827)
Claims paid	(15,174,131)
Payments to employees for services	<u>(338,474)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>3,671,283</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	 3,671,283
 CASH AND CASH EQUIVALENTS, OCTOBER 1	 <u>10,024,277</u>
CASH AND CASH EQUIVALENTS, SEPTEMBER 30	<u><u>\$ 13,695,560</u></u>
 Reconciliation of operating gain to net cash provided by operating activities:	
Operating gain	<u>\$ 3,631,824</u>
Adjustments to reconcile operating gain to net cash provided by operating activities:	
Change in accounts receivable	433,009
Change in accounts payable	(383,418)
Change in accrued salaries and compensated absences	<u>(10,132)</u>
Total adjustments	<u>39,459</u>
 Net cash provided by operating activities	 <u><u>\$ 3,671,283</u></u>

FIDUCIARY FUNDS

CUSTODIAL FUNDS

Narcotics Seizure - A fund used to account for monies and materials that are seized during narcotics interdiction activities. The District Attorney's office evaluates each case and files a civil case to have the seized funds forfeited. Upon receipt of a court judgment, the seized funds are disbursed.

District Clerk Trust - A statutory fund used to account for monies placed with the District Clerk by the District Court(s) and to be held until the Court(s) direct the distribution of the funds under Chapter 117, Texas Local Government Code.

County Clerk Trust - A statutory fund used to account for monies placed with the County Clerk by the County Courts-at-Law and the Probate Court under Chapter 117, Texas Local Government Code. These funds are to be held until the Court(s) direct distribution of the funds.

Bail Bond Board Trust - A fund used to account for property and investments of bail bondsmen doing business in Brazos County. The property and investments act as collateral for bond contracts between the bondsmen and the County.

Inmate Trust – A fund used to account for the funds received on behalf of inmates housed in the County Jail. Funds are returned to the inmate upon leaving the County Jail. Funds are used to support inmate purchases through the Commissary.

**BRAZOS COUNTY, TEXAS
CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
September 30, 2024**

	<u>Narcotics Seizure</u>	<u>District Clerk Trust</u>	<u>County Clerk Trust</u>	<u>Bail Bond Board Trust</u>	<u>Inmate Trust</u>	<u>Total</u>
ASSETS						
Cash and cash equivalents	\$ 502,681	\$ 4,184,956	\$ 1,733,443	\$ 4,089,706	\$ 191,161	\$ 10,701,947
Accounts receivable	-	-	-	-	274	274
Total Assets	<u>502,681</u>	<u>4,184,956</u>	<u>1,733,443</u>	<u>4,089,706</u>	<u>191,435</u>	<u>10,702,221</u>
LIABILITIES						
Accounts payable	-	-	-	-	113,614	113,614
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,614</u>	<u>113,614</u>
NET POSITION						
Restricted for:						
Individuals, organizations, and other governments	502,681	4,184,956	1,733,443	4,089,706	77,821	10,588,607
TOTAL NET POSITION	<u>\$ 502,681</u>	<u>\$ 4,184,956</u>	<u>\$ 1,733,443</u>	<u>\$ 4,089,706</u>	<u>\$ 77,821</u>	<u>\$ 10,588,607</u>

BRAZOS COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For The Year Ended September 30, 2024

	<u>Narcotics Seizures</u>	<u>District Clerk Trust</u>	<u>County Clerk Trust</u>	<u>Bail Bond Board Trust</u>	<u>Inmate Trust</u>	<u>Total</u>
ADDITIONS						
Contributions						
Members	\$ 125,490	\$ 1,827,708	\$ 1,855,980	\$ 1,093,421	\$ 2,222,730	\$ 7,125,329
Total contributions	<u>125,490</u>	<u>1,827,708</u>	<u>1,855,980</u>	<u>1,093,421</u>	<u>2,222,730</u>	<u>7,125,329</u>
Investment Earnings						
Interest, dividends, and other	-	15,277	70,185	-	-	85,462
Net Investment Earnings	<u>-</u>	<u>15,277</u>	<u>70,185</u>	<u>-</u>	<u>-</u>	<u>85,462</u>
Total Additions	<u>125,490</u>	<u>1,842,985</u>	<u>1,926,165</u>	<u>1,093,421</u>	<u>2,222,730</u>	<u>7,210,791</u>
DEDUCTIONS						
Payments to individuals or organizations	72,022	1,013,099	1,549,943	319,840	2,196,960	5,151,864
Administrative expenses	-	565	3,768	-	-	4,333
Total deductions	<u>72,022</u>	<u>1,013,664</u>	<u>1,553,711</u>	<u>319,840</u>	<u>2,196,960</u>	<u>5,156,197</u>
Net increase (decrease) in fiduciary net position	53,468	829,321	372,454	773,581	25,770	2,054,594
Net Position - Beginning	449,213	3,355,635	1,360,989	3,316,125	52,051	8,534,013
Net position - Ending	<u>\$ 502,681</u>	<u>\$ 4,184,956</u>	<u>\$ 1,733,443</u>	<u>\$ 4,089,706</u>	<u>\$ 77,821</u>	<u>\$10,588,607</u>



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Statistical Section

This part of Brazos County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Table No.

Financial Trends	I-IV
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	V-VIII
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	
Debt Capacity	IX-XIII
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	XIV-XV
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	XVI-XVIII
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
Debt Service	XIX-XXI
These schedules contain the County's outstanding debt information to help the reader understand how much outstanding debt the County has and how much is paid toward debt each fiscal year.	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

FINANCIAL TRENDS

Brazos County, Texas
Net Position by Component,
Last Ten Fiscal Years
(Unaudited and Accrual Basis of Accounting)

Page 1 of 2

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Governmental activities				
Net Investment in Capital Assets	\$ 148,523,220	\$ 165,688,494	\$ 177,668,707	\$ 195,488,585
Restricted	11,485,488	18,520,831	27,162,985	42,355,459
Unrestricted	3,716,212	529,860	2,602,233	(12,182,340)
Total governmental activities net position	<u>\$ 163,724,920</u>	<u>\$ 184,739,185</u>	<u>\$ 207,433,925</u>	<u>\$ 225,661,704</u>
Business-type activities				
Net Investment in Capital Assets	\$ 27,547	\$ 17,535	\$ 10,417	\$ 7,444
Unrestricted	517,221	631,977	834,634	802,253
Total business-type activities net position	<u>\$ 544,768</u>	<u>\$ 649,512</u>	<u>\$ 845,051</u>	<u>\$ 809,697</u>
Primary government				
Net Investment in Capital Assets	\$ 148,550,767	\$ 165,706,029	\$ 177,679,124	\$ 195,496,029
Restricted	11,485,488	18,520,831	27,162,985	42,355,459
Unrestricted	4,233,433	1,161,837	3,436,867	(11,380,087)
Total primary government net position	<u>\$ 164,269,688</u>	<u>\$ 185,388,697</u>	<u>\$ 208,278,976</u>	<u>\$ 226,471,401</u>

Note 1: The County implemented GASB Statement 74 and 75 in fiscal year 2018. The amounts for all prior fiscal years have not been restated for the effects of this standard.

Table I

Page 2 of 2

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 212,180,120	\$ 240,510,726	\$ 245,438,566	\$ 267,273,880	\$ 280,549,082	\$ 291,657,261
21,308,954	36,543,941	35,680,114	54,407,471	40,678,020	44,518,670
(1,342,706)	(6,206,056)	18,871,506	44,011,921	87,876,307	117,378,393
<u>\$ 232,146,368</u>	<u>\$ 270,848,611</u>	<u>\$ 299,990,186</u>	<u>\$ 365,693,272</u>	<u>\$ 409,103,409</u>	<u>\$ 453,554,324</u>
\$ 4,471	\$ 1,401	\$ -	\$ 23,844	\$ 20,832	\$ 17,820
1,019,813	1,127,286	1,379,108	1,203,996	1,064,917	1,085,582
<u>\$ 1,024,284</u>	<u>\$ 1,128,687</u>	<u>\$ 1,379,108</u>	<u>\$ 1,227,840</u>	<u>\$ 1,085,749</u>	<u>\$ 1,103,402</u>
\$ 212,184,591	\$ 240,512,127	\$ 245,438,566	\$ 267,297,724	\$ 280,569,914	\$ 291,675,081
21,308,954	36,543,941	35,680,114	54,407,471	40,678,020	44,518,670
(322,893)	(5,078,770)	20,250,614	45,215,917	88,941,224	118,463,975
<u>\$ 233,170,652</u>	<u>\$ 271,977,298</u>	<u>\$ 301,369,294</u>	<u>\$ 366,921,112</u>	<u>\$ 410,189,158</u>	<u>\$ 454,657,726</u>

Brazos County, Texas
Changes in Net Position, Ten Fiscal Years
(Unaudited and Accrual Basis of Accounting)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenses				
Governmental activities:				
General Government	\$ 23,815,316	\$ 25,910,488	\$ 31,100,282	\$ 31,382,269
Justice System	18,957,600	21,043,405	21,535,081	22,416,788
Law Enforcement	23,565,577	24,660,534	25,749,013	26,720,546
Juvenile Services	6,776,468	7,085,119	7,514,809	7,728,384
Public Transportation	9,063,760	10,296,317	9,639,763	9,056,792
Public Health	1,501,080	30,955,550	17,085,298	30,341,381
Human Services	6,018,603	6,387,498	6,751,237	7,401,506
Debt Service	3,564,033	3,583,015	3,299,310	3,175,056
Total governmental activities expenses	<u>93,262,437</u>	<u>129,921,926</u>	<u>122,674,793</u>	<u>138,222,722</u>
Business-type activities:				
County Attorney	8,391	5,216	4,796	3,827
Jail Commissary	622,769	767,630	878,921	862,596
Total business-type activities expenses	<u>631,160</u>	<u>772,846</u>	<u>883,717</u>	<u>866,423</u>
Total primary government expenses	<u>\$ 93,893,597</u>	<u>\$ 130,694,772</u>	<u>\$ 123,558,510</u>	<u>\$ 139,089,145</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General Government	\$ 4,625,773	\$ 5,063,446	\$ 6,332,205	\$ 6,323,078
Justice System	6,861,890	6,905,882	6,406,160	6,491,017
Law Enforcement	1,055,354	936,249	945,191	1,391,040
Juvenile Services	50,739	75,180	72,876	151,935
Public Transportation	1,507,870	1,650,541	1,541,481	1,691,230
Public Health	36,554	38,291	32,629	35,590
Human Services	1,371,538	1,220,405	1,203,763	1,500,725
Operating grants and contributions:				
General Government	6,080	40,670	33,514	77,168
Justice System	548,180	913,365	897,496	917,211
Law Enforcement	118,864	127,472	70,552	272,935
Juvenile Services	1,345,059	1,288,901	1,583,410	1,525,457
Public Transportation	340,822	265,606	542,273	338,726
Public Health	67,357	52,454	62,087	72,171
Human Services	384,422	305,062	373,572	520,103
Capital grants and contributions:				
General Government	-	-	-	-
Law Enforcement	-	-	-	-
Juvenile Services	-	-	-	-
Public Transportation	2,516,041	9,357,573	3,011,592	7,833,843
Public Health	-	-	-	-
Human Services	-	361,000	-	-
Total governmental activities program revenue	<u>\$ 20,836,543</u>	<u>\$ 28,602,097</u>	<u>\$ 23,108,801</u>	<u>\$ 29,142,229</u>

Table II

Page 2 of 4

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$	35,105,309	\$ 32,539,892	\$ 39,739,274	\$ 45,471,272	\$ 52,155,497	\$ 45,135,535
	24,129,983	24,650,028	22,758,014	21,913,723	28,839,949	28,396,387
	29,550,237	30,484,022	27,022,685	25,492,123	35,822,510	35,830,742
	8,812,093	9,257,618	7,536,082	7,021,682	9,405,475	9,689,431
	10,243,150	12,040,411	10,510,675	9,690,078	11,940,954	22,939,255
	48,533,336	20,613,743	29,743,911	28,481,580	28,350,767	39,453,099
	7,341,531	8,575,728	10,745,294	9,465,360	8,066,363	8,511,346
	2,803,623	2,521,867	2,726,657	2,609,116	1,536,703	3,569,075
	<u>166,519,262</u>	<u>140,683,309</u>	<u>150,782,592</u>	<u>150,144,934</u>	<u>176,118,218</u>	<u>193,524,870</u>
	6,300	5,197	698	-	-	-
	932,583	1,080,952	1,076,375	1,388,675	1,876,659	2,082,921
	<u>938,883</u>	<u>1,086,149</u>	<u>1,077,073</u>	<u>1,388,675</u>	<u>1,876,659</u>	<u>2,082,921</u>
\$	<u>167,458,145</u>	<u>141,769,458</u>	<u>151,859,665</u>	<u>151,533,609</u>	<u>177,994,877</u>	<u>195,607,791</u>
\$	6,523,322	\$ 12,913,652	\$ 9,430,161	\$ 6,931,792	\$ 7,228,214	\$ 6,221,408
	6,476,522	5,831,907	6,563,895	7,434,533	6,425,410	5,916,952
	1,657,781	1,381,414	1,441,482	2,074,157	2,199,173	2,453,885
	106,614	126,653	81,586	81,903	295,033	154,906
	1,681,369	1,959,847	2,680,527	3,016,352	5,265,022	5,765,329
	30,570	29,250	27,414	30,558	431,644	582,276
	1,690,249	1,101,285	1,482,677	1,960,192	2,009,546	1,913,075
	4,724	46,740	13,048,719	18,256,521	14,811,808	1,164,150
	960,349	1,097,301	1,024,747	991,741	1,374,263	2,879,677
	152,412	265,120	170,058	125,476	271,918	1,055,185
	1,593,336	1,358,578	1,293,782	1,282,624	1,365,882	1,958,503
	328,175	366,556	344,161	368,464	393,078	650,873
	77,332	73,461	86,174	101,339	109,444	88,258
	258,934	636,515	3,182,136	1,989,134	22,735	23,750
	-	-	-	-	-	-
	15,000	-	-	-	-	-
	-	-	-	-	-	-
	5,816,759	420,372	886,245	30,417	30,347	29,508
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	<u>27,373,448</u>	<u>27,608,651</u>	<u>41,743,764</u>	<u>44,675,203</u>	<u>42,233,517</u>	<u>30,857,735</u>

Brazos County, Texas
Changes in Net Position, Ten Fiscal Years
(Unaudited and Accrual Basis of Accounting)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Business-type activities:				
Charges for services:				
County Attorney	\$ 11,217	\$ 8,649	\$ 8,484	\$ 10,055
Jail Commissary	720,953	867,491	1,068,218	1,076,756
Total business-type activities program revenue	<u>732,170</u>	<u>876,140</u>	<u>1,076,702</u>	<u>1,086,811</u>
Total primary government program revenues	<u>\$ 21,568,713</u>	<u>\$ 29,478,237</u>	<u>\$ 24,185,503</u>	<u>\$ 30,229,040</u>
Net (Expense)/Revenue				
Governmental activities	\$ (72,425,894)	\$ (101,319,829)	\$ (99,565,992)	\$ (109,080,493)
Business-type activities	101,010	103,294	192,985	220,388
Total primary government net expense	<u>\$ (72,324,884)</u>	<u>\$ (101,216,535)</u>	<u>\$ (99,373,007)</u>	<u>\$ (108,860,105)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes	\$ 65,242,899	\$ 68,183,460	\$ 74,085,095	\$ 81,748,351
Local Health Care Provider Assessments	-	33,156,574	26,168,492	32,586,142
Sales taxes	15,351,017	15,615,643	16,375,071	17,936,733
Motor vehicle taxes	1,644,229	1,660,890	1,660,706	1,652,081
Mixed drink taxes	966,894	812,216	809,516	907,029
Hotel occupancy taxes	2,612,474	2,505,617	2,681,077	2,915,850
Unrestricted investment earnings	204,186	243,769	347,258	1,162,968
Gain (loss) on disposal of assets	-	155,925	133,517	76,388
Transfers	-	-	-	236,000
Total governmental activities	<u>86,021,699</u>	<u>122,334,094</u>	<u>122,260,732</u>	<u>139,221,542</u>
Business-type activities:				
Unrestricted investment earnings	1,120	1,450	2,554	6,022
Gain on disposal of assets	-	-	-	-
Transfers	-	-	-	(236,000)
Total business-type activities	<u>1,120</u>	<u>1,450</u>	<u>2,554</u>	<u>(229,978)</u>
Total primary government	<u>\$ 86,022,819</u>	<u>\$ 122,335,544</u>	<u>\$ 122,263,286</u>	<u>\$ 138,991,564</u>
Change in Net Position				
Governmental activities	\$ 13,595,805	\$ 21,014,265	\$ 22,694,740	\$ 30,141,049
Business-type activities	102,130	104,744	195,539	(9,590)
Total primary government	<u>\$ 13,697,935</u>	<u>\$ 21,119,009</u>	<u>\$ 22,890,279</u>	<u>\$ 30,131,459</u>

Note 1: The County implemented GASB Statement 75 in fiscal year 2018. The amounts for all prior fiscal years have not been restated for the effects of this standard.

Table II

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<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 6,995	\$ 4,624	\$ 2,562	\$ -	\$ -	\$ -
1,138,503	1,176,418	1,313,488	1,294,249	1,712,624	2,045,760
<u>1,145,498</u>	<u>1,181,042</u>	<u>1,316,050</u>	<u>1,294,249</u>	<u>1,712,624</u>	<u>2,045,760</u>
<u>\$ 28,518,946</u>	<u>\$ 28,789,693</u>	<u>\$ 43,059,814</u>	<u>\$ 45,969,452</u>	<u>\$ 43,946,141</u>	<u>\$ 32,903,495</u>
\$ (139,145,814)	\$ (113,074,658)	\$ (109,038,828)	\$ (105,469,731)	\$ (133,884,701)	\$ (162,667,135)
206,615	94,893	238,977	(94,426)	(164,035)	(37,161)
<u>\$ (138,939,199)</u>	<u>\$ (112,979,765)</u>	<u>\$ (108,799,851)</u>	<u>\$ (105,564,157)</u>	<u>\$ (134,048,736)</u>	<u>\$ (162,704,296)</u>
\$ 86,847,341	\$ 94,755,314	\$ 99,006,741	\$ 101,651,835	\$ 102,942,086	\$ 116,050,905
32,653,795	32,672,057	12,557,045	37,254,069	31,728,216	40,008,694
18,724,660	18,747,703	20,443,754	24,244,744	25,288,623	25,534,197
1,616,508	1,520,039	1,505,657	1,847,748	2,002,070	2,112,764
976,149	733,928	914,545	1,229,711	1,339,501	1,493,323
2,954,182	1,812,599	2,261,435	3,360,758	3,689,821	4,084,152
1,857,843	1,535,261	1,491,226	1,522,614	10,304,521	17,834,015
-	-	-	-	-	-
-	-	-	-	-	-
<u>145,630,478</u>	<u>151,776,901</u>	<u>138,180,403</u>	<u>171,111,479</u>	<u>177,294,838</u>	<u>207,118,050</u>
7,972	9,510	11,444	4,496	21,944	54,814
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,972</u>	<u>9,510</u>	<u>11,444</u>	<u>4,496</u>	<u>21,944</u>	<u>54,814</u>
<u>\$ 145,638,450</u>	<u>\$ 151,786,411</u>	<u>\$ 138,191,847</u>	<u>\$ 171,115,975</u>	<u>\$ 177,316,782</u>	<u>\$ 207,172,864</u>
\$ 6,484,664	\$ 38,702,243	\$ 29,141,575	\$ 65,641,748	\$ 43,410,137	\$ 44,450,915
214,587	104,403	250,421	(89,930)	(142,091)	17,653
<u>\$ 6,699,251</u>	<u>\$ 38,806,646</u>	<u>\$ 29,391,996</u>	<u>\$ 65,551,818</u>	<u>\$ 43,268,046</u>	<u>\$ 44,468,568</u>

Brazos County, Texas
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Unaudited and Modified Accrual Basis of Accounting)

Page 1 of 2

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Fund					
Nonspendable	\$ 1,432,240	\$ 1,544,658	\$ 1,431,335	\$ 2,051,550	\$ 2,205,606
Restricted	360,140	404,289	455,784	480,199	551,525
Committed	469,028	522,705	586,470	663,526	733,671
Assigned	1,023,141	1,023,141	1,023,141	1,023,141	1,023,141
Unassigned	39,747,932	41,766,524	43,410,257	44,008,132	62,649,458
Total General Fund	<u>\$ 43,032,481</u>	<u>\$ 45,261,317</u>	<u>\$ 46,906,987</u>	<u>\$ 48,226,548</u>	<u>\$ 67,163,401</u>
All Other Governmental Funds					
Nonspendable	\$ 14,508	\$ 6,870	\$ 21,354	\$ 26,200	\$ 14,937
Restricted	11,125,348	21,771,899	26,685,847	41,875,260	20,757,429
Committed	-	-	-	-	-
Assigned	13,703,250	12,262,289	16,935,055	25,582,458	16,661,157
Unassigned	-	-	-	-	-
Total All Other Governmental Funds	<u>\$ 24,843,106</u>	<u>\$ 34,041,058</u>	<u>\$ 43,642,256</u>	<u>\$ 67,483,918</u>	<u>\$ 37,433,523</u>

Table III

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<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 1,982,812	\$ 2,592,655	\$ 3,514,680	\$ 3,179,278	\$ 2,949,398
621,629	7,165,477	15,571,360	5,033,052	1,162,005
-	-	-	-	36,083,209
1,023,141	-	-	-	-
68,051,027	93,524,241	117,068,184	141,007,752	132,807,823
<u>\$ 71,678,609</u>	<u>\$ 103,282,373</u>	<u>\$ 136,154,224</u>	<u>\$ 149,220,082</u>	<u>\$ 173,002,435</u>
\$ 30,288	\$ 11,775	\$ 12,410	\$ 32,498	\$ 23,410
35,922,312	19,626,626	26,538,160	35,644,968	43,356,664
-	-	-	-	1,283,017
13,316,892	29,805,328	20,571,099	72,308,409	55,237,919
(6,953)	-	-	-	(17,989)
<u>\$ 49,262,539</u>	<u>\$ 49,443,729</u>	<u>\$ 47,121,669</u>	<u>\$ 107,985,875</u>	<u>\$ 99,883,021</u>

Brazos County, Texas
Changes in Fund Balance, Governmental Funds
Last Ten Fiscal Years
(Unaudited and Modified Accrual Basis of Accounting)

	2015	2016	2017	2018	2019
Revenues					
Taxes	\$ 84,089,178	\$ 121,184,515	\$ 120,033,611	\$ 135,871,778	\$ 142,695,825
Charges for Services	12,643,739	12,955,942	12,547,042	13,252,955	13,476,626
Intergovernmental	4,292,557	3,651,076	3,929,985	3,753,909	3,405,362
Interest	204,186	243,768	335,455	1,162,968	1,857,842
Other Revenue	949,034	1,191,392	1,063,129	928,402	1,233,946
Total Revenue	<u>102,178,694</u>	<u>139,226,693</u>	<u>137,909,222</u>	<u>154,970,012</u>	<u>162,669,601</u>
Expenditures					
Current					
General Government	17,323,019	23,060,957	23,158,034	22,567,837	25,028,680
Justice System	17,655,201	19,094,481	18,959,585	20,978,881	21,365,903
Law Enforcement	19,559,520	20,368,720	21,375,987	23,529,055	24,637,066
Juvenile Services	5,978,401	6,250,884	6,627,267	7,244,328	7,810,670
Public Transportation	9,825,736	10,786,197	10,084,667	9,745,658	10,439,648
Public Health	1,493,183	30,948,673	17,078,556	30,334,639	48,526,594
Human Services	4,729,399	5,014,680	5,416,677	5,945,021	5,960,893
Capital Outlay	13,367,750	10,509,004	14,124,621	10,294,276	20,045,925
Debt Service					
Principal Retirement	5,938,365	6,379,974	6,658,957	7,452,027	7,010,000
Interest and Other Fees	3,680,854	3,695,506	3,437,849	3,566,824	3,213,777
Bond Issuance Costs	-	-	-	-	-
Agent Fees	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	<u>99,551,428</u>	<u>136,109,076</u>	<u>126,922,200</u>	<u>141,658,546</u>	<u>174,039,156</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,627,266	3,117,617	10,987,022	13,311,466	(11,369,555)
Other Financing Sources (Uses)					
Transfers In	15,634,687	8,595,961	15,927,327	24,729,412	6,238,527
Transfers Out	(15,634,687)	(9,595,961)	(15,944,522)	(25,450,731)	(6,438,527)
Premium on Debt Issuance	-	-	-	7,389,899	-
Debt Issuance	-	-	-	39,895,000	-
Sale of Capital Assets	148,560	209,171	348,171	78,997	456,013
Payments to Refunded Bonds					
Escrow Agent	-	-	-	(46,442,820)	-
Debt Issuance	-	9,100,000	-	11,650,000	-
Capital Leases	475,100	-	-	-	-
Subscription-Based Information					
Technology Arrangement	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>623,660</u>	<u>8,309,171</u>	<u>330,976</u>	<u>11,849,757</u>	<u>256,013</u>
Net Change in Fund Balances	<u>\$ 3,250,926</u>	<u>\$ 11,426,788</u>	<u>\$ 11,317,998</u>	<u>\$ 25,161,223</u>	<u>\$ (11,113,542)</u>
Debt service as a percentage of noncapital expenditures	11.16%	8.02%	8.95%	8.39%	6.64%

Table IV

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2020	2021	2022	2023	2024
\$ 148,768,830	\$ 135,130,261	\$ 167,501,927	\$ 165,230,957	\$ 187,525,823
12,310,845	13,567,299	15,284,690	15,586,097	15,017,707
3,868,769	20,033,382	23,147,542	18,379,506	8,276,837
1,481,628	1,433,470	1,511,167	10,304,521	17,834,013
1,979,750	998,772	1,266,637	1,229,019	1,274,189
<u>168,409,822</u>	<u>171,163,184</u>	<u>208,711,963</u>	<u>210,730,100</u>	<u>229,928,569</u>
25,694,292	32,050,179	39,375,664	39,153,312	38,160,401
22,271,948	21,942,080	22,789,233	26,874,771	29,790,286
26,179,548	25,352,758	27,512,436	31,716,983	35,784,062
8,447,408	7,545,582	7,276,220	8,505,827	10,081,778
11,587,653	9,823,965	11,074,107	12,533,882	23,350,092
20,604,546	31,208,246	28,679,745	28,344,205	39,446,122
7,263,012	8,339,542	8,070,570	6,762,349	7,560,606
22,744,167	20,340,350	19,412,314	15,556,217	24,431,900
7,270,000	7,575,000	14,045,000	6,610,000	7,565,000
2,933,303	3,171,860	2,954,947	2,417,373	4,297,726
-	700	-	-	-
-	1,000	9,500	800	1,849
-	126,034	-	-	-
<u>154,995,877</u>	<u>167,477,296</u>	<u>181,199,736</u>	<u>178,475,719</u>	<u>220,469,822</u>
13,413,945	3,685,888	27,512,227	32,254,381	9,458,747
21,047,591	13,665,497	6,940,929	-	1,757,638
(21,047,591)	(13,665,497)	(6,940,929)	-	(1,757,638)
-	1,780,928	-	4,082,681	-
-	-	-	36,400,000	-
31,802	198,536	218,649	195,777	161,452
-	-	-	-	-
-	24,020,000	-	-	-
-	-	-	-	38,453
-	778,761	1,830,658	852,907	4,419,485
2,898,477	1,320,841	926,919	144,318	1,601,362
<u>2,930,279</u>	<u>28,099,066</u>	<u>2,976,226</u>	<u>41,675,683</u>	<u>6,220,752</u>
<u>\$ 16,344,224</u>	<u>\$ 31,784,954</u>	<u>\$ 30,488,453</u>	<u>\$ 73,930,064</u>	<u>\$ 15,679,499</u>
7.72%	7.39%	10.51%	5.54%	6.05%

REVENUE CAPACITY INFORMATION

Table V

Brazos County, Texas
Assessed Value and Actual Value of Taxable Property
Last Ten Tax Years
(Unaudited)

Tax Year	Residential Property	Commercial Property	Industrial Property	Personal Property	Minerals	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2014	\$ 7,671,541,666	\$ 6,703,964,362	\$ 1,081,705,297	\$ 1,467,186,020	\$ 803,117,541	\$ (3,979,622,909)	\$ 13,747,891,977	0.4850
2015	8,255,450,446	7,148,091,112	1,282,416,713	1,689,484,380	684,601,480	(5,485,679,819)	13,574,364,312	0.4850
2016	9,176,837,735	7,814,664,721	1,272,513,322	1,722,905,634	480,000,679	(5,986,800,803)	14,480,121,288	0.4850
2017	10,058,916,917	8,773,265,063	1,379,733,675	1,715,761,612	523,739,529	(6,488,266,420)	15,963,150,376	0.4850
2018	11,077,052,946	9,510,033,438	1,521,049,323	1,896,392,835	508,528,760	(7,254,065,968)	17,258,991,334	0.4850
2019	11,795,900,248	10,070,242,294	1,600,743,019	1,941,938,931	690,952,457	(7,664,759,291)	18,435,017,658	0.4975
2020	12,094,585,391	9,934,521,013	1,646,565,833	1,964,842,806	852,193,802	(7,891,551,687)	18,601,157,158	0.4950
2021	12,952,387,545	9,790,684,182	1,754,068,361	2,044,050,453	600,666,644	(8,349,072,186)	18,792,784,999	0.4935
2022	15,819,242,309	11,619,623,472	1,830,435,638	2,441,843,803	906,173,865	(9,830,440,898)	22,786,878,189	0.4294
2023	\$ 19,570,004,290	\$ 13,469,106,157	\$ 1,997,221,065	\$ 2,696,299,359	\$ 956,056,983	\$ (11,696,724,382)	\$ 26,991,963,472	0.4097

Source: Brazos County Appraisal District for Tax Years 2010-2012. Brazos County Tax Assessor Collector for Tax Year 2013-2023.

Note:

- (1) Property in the County is assessed each tax year based on calendar year.
- (2) Property is assessed at actual value; therefore, the assessed values are equal to actual values. Tax rates are per \$100 of assessed value.
- (3) The taxes to be levied and collected in the succeeding fiscal year are included in the estimate of funds available to cover the proposed budget.

Brazos County, Texas
Direct and Overlapping Property Tax Rates
(per \$100 of Assessed Value)
Last Ten Years
(Unaudited)

Page 1 of 2

Name of Government	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
County Direct Rate:					
Debt Service	\$ 0.0624	\$ 0.0603	\$ 0.0592	\$ 0.0560	\$ 0.0533
Basic Rate	<u>0.4226</u>	<u>0.4247</u>	<u>0.4258</u>	<u>0.4290</u>	<u>0.4317</u>
Total Direct Rate:	<u>0.4850</u>	<u>0.4850</u>	<u>0.4850</u>	<u>0.4850</u>	<u>0.4850</u>
Overlapping Rates:					
City and Town Rate:					
City of Bryan	0.6299	0.6299	0.6299	0.6299	0.6299
City of College Station	0.4525	0.4525	0.4725	0.4975	0.5058
City of Kurten	0.1200	0.1200	0.1179	0.1065	0.1023
City of Navasota	0.5400	0.5500	0.5542	0.5542	0.5542
School District Rates:					
Bryan I. S. D.	1.2900	1.3500	1.3500	1.3400	1.3400
College Station I. S. D.	1.3800	1.3629	1.3960	1.3980	1.3720
Navasota I.S.D.	1.1799	1.1634	1.1634	1.1840	1.4152
Emergency Service Districts Rates:					
ESD #1	0.0279	0.0262	0.0263	0.0300	0.0300
ESD #2	0.0186	0.0238	0.0270	0.0259	0.0300
ESD #3	0.0290	0.0288	0.0297	0.0290	0.0290
ESD #4	<u>0.0300</u>	<u>0.0300</u>	<u>0.0300</u>	<u>0.0578</u>	<u>0.0553</u>
Total Overlapping Rate:	<u>5.6978</u>	<u>5.7375</u>	<u>5.7969</u>	<u>5.8528</u>	<u>6.0637</u>
Total Property Tax Rate -					
Direct and Overlapping					
Governments:	<u>\$ 6.1828</u>	<u>\$ 6.2225</u>	<u>\$ 6.2819</u>	<u>\$ 6.3378</u>	<u>\$ 6.5487</u>

Source: Brazos County Central Appraisal District

Table VI

Page 2 of 2

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 0.0500	\$ 0.0543	\$ 0.0512	\$ 0.0401	\$ 0.0407
<u>0.4475</u>	<u>0.4407</u>	<u>0.4423</u>	<u>0.3893</u>	<u>0.3690</u>
<u>0.4975</u>	<u>0.4950</u>	<u>0.4935</u>	<u>0.4294</u>	<u>0.4097</u>
0.6299	0.6290	0.6290	0.6240	0.6240
0.5346	0.5346	0.5346	0.5246	0.5131
0.1017	0.0876	0.0898	0.0808	0.0807
0.5693	0.5693	0.5693	0.5560	0.5221
1.2700	1.2325	1.2268	1.1396	0.9492
1.2390	1.2290	1.2152	1.1781	0.9622
1.3219	1.2909	1.2480	1.1781	0.9853
0.0300	0.0300	0.0257	0.0226	0.0207
0.0300	0.0270	0.0276	0.0224	0.0210
0.0280	0.0264	0.0285	0.0255	0.0240
<u>0.0473</u>	<u>0.0478</u>	<u>0.0673</u>	<u>0.0550</u>	<u>0.0521</u>
<u>5.8017</u>	<u>5.7041</u>	<u>5.6618</u>	<u>5.4067</u>	<u>4.7544</u>
<u>\$ 6.2992</u>	<u>\$ 6.1991</u>	<u>\$ 6.1553</u>	<u>\$ 5.8361</u>	<u>\$ 5.1641</u>

Table VII

**Brazos County, Texas
Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)**

Taxpayer	2024			2015		
	Taxable Assessed	Rank	% of Assessed Value to Total Assessed	Taxable Assessed	Rank	% of Assessed Value to Total Assessed
	Values (1)		Values (2)	Values (1)		Values (3)
Wildfire Energy Operating LLC	523,169,510	1	1.94%	-		0.00%
Fujifilm Diosynth Biotech Tx LLC	365,342,577	2	1.35%	-		0.00%
Axis Pipe and Tube Inc	290,222,776	3	1.08%	-		0.00%
SHP - The Callaway House L.P.	137,940,227	4	0.51%	67,227,115	6	0.49%
SZ College Station Cottages LLC	93,652,194	5	0.35%	-		0.00%
SW Meadows Point LP	93,640,000	6	0.35%	69,820,917	5	0.51%
Sanderson Farms	91,533,799	7	0.34%	-		0.00%
CPP College Station I LLC	82,241,332	9	0.30%	-		0.00%
Weinberg, Israel, et al.	84,274,800	8	0.31%	-		0.00%
Sterling-A&M High Rise LLC	81,700,000	10	0.30%	-		0.00%
Halcon Energy Properties Inc			0.00%	215,361,102	1	1.57%
Jamespoint Management Co			0.00%	70,525,924	4	0.51%
VOC Brazos Energy Partners LP			0.00%	89,240,366	2	0.65%
Wal-Mart Real Estate Business Trust			0.00%	62,304,350	7	0.45%
College Station Properties L.P.			0.00%	56,622,230	9	0.41%
POM - College Station LLC			0.00%	57,206,360	8	0.42%
College Station Hospital L.P.			0.00%	56,154,920	10	0.41%
Andarko Petroleum Corp.			0.00%	84,874,900	3	0.62%
	<u>\$ 1,843,717,215</u>		<u>6.83%</u>	<u>\$ 829,338,184</u>		<u>6.04%</u>

Source: Brazos County Appraisal District

NOTE:

- (1) Brazos County Appraisal District
- (2) Total adjusted assessed valuation net of exempt properties as certified by the Appraisal Review Board - \$26,991,963,472
- (3) Total adjusted assessed valuation net of exempt properties as certified by the Appraisal Review Board - \$13,747,891,977

Table VIII

**Brazos County
Property Tax Levies and Collections
Last Ten Years
(Unaudited)**

Tax Year/ Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Delinquent Tax Changes & Collections in Subsequent Years (1)	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014 / 2015	\$ 65,620,648	\$ 65,063,971	99.15%	\$ 467,159	\$ 65,531,130	99.86%
2015 / 2016	69,877,152	69,053,277	98.82%	726,703	69,779,980	99.86%
2016 / 2017	74,655,201	73,926,719	99.02%	625,545	74,552,264	99.86%
2017 / 2018	82,575,035	81,678,518	98.91%	773,476	82,451,994	99.85%
2018 / 2019	88,993,418	87,989,150	98.87%	865,905	88,855,055	99.84%
2019 / 2020	97,452,205	96,188,990	98.70%	1,083,945	97,272,935	99.82%
2020 / 2021	100,639,379	99,800,188	99.17%	594,554	100,394,742	99.76%
2021 / 2022	103,669,051	102,738,050	99.10%	583,976	103,322,026	99.67%
2022 / 2023	105,100,593	103,985,852	98.94%	256,037	104,241,889	99.18%
2023 / 2024	\$ 118,866,333	\$ 117,251,436	98.64%	\$ 678,323	\$ 117,929,759	99.21%

NOTE: (1) Changes in tax since issued.

Source: Brazos County Auditor's Office



DEBT CAPACITY INFORMATION

Brazos County, Texas
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

Governmental Activities

Fiscal Year	Certificates of Obligation	General Obligation Bonds	Notes from Direct Placements	Premium (2)	Leases
2015	\$ 18,915,000	\$ 64,075,000	\$ -	\$ 2,519,312	\$ 710,958
2016	27,190,000	58,785,000	-	2,295,477	445,984
2017	25,395,000	54,070,000	-	2,073,703	297,027
2018	26,850,000	52,285,000	-	8,416,193	-
2019	18,300,000	47,585,000	6,240,000	7,814,439	-
2020	17,395,000	42,210,000	5,250,000	7,212,685	-
2021	40,480,000	36,580,000	4,240,000	8,302,813	-
2022	36,575,000	27,470,000	3,210,000	7,624,311	-
2023	67,775,000	27,110,000	2,160,000	10,524,127	-
2024	\$ 61,805,000	\$ 26,585,000	\$ 1,090,000	\$ 9,783,122	\$ 44,717

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See Table XIV for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

(2) Premium was added in FY 2014.

Table IX

Page 2 of 2

Subscription Based Information Technology Arrangements	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ -	\$ 86,220,270	2.46%	409
-	88,716,461	2.95%	413
-	81,835,730	2.13%	373
-	87,551,193	2.17%	390
-	79,939,439	1.87%	349
100,737	72,168,422	1.62%	316
878,414	90,481,227	1.92%	383
2,226,960	77,106,271	1.58%	325
2,227,377	109,796,504	1.93%	454
\$ 5,536,245	\$ 104,844,084	1.60%	428

Table X

Brazos County, Texas
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	General Bonded Debt Outstanding				Assessed Value	Percentage of Actual Taxable Value	Population	Per Capita (1)
	General Obligation Bonded Debt	Debt Service Funds Available	Net Bonded Debt					
2015	\$ 66,594,312 (2)	\$ 5,840,178	\$ 60,754,134	\$ 13,747,891,977	0.44%	214,672	\$ 283.01	
2016	61,080,477 (2)	5,778,404	55,302,073	13,574,364,312	0.41%	219,410	252.05	
2017	56,143,703 (2)	6,234,940	49,908,763	14,480,121,288	0.34%	224,255	222.55	
2018	60,701,193 (2)	6,865,053	53,836,140	15,963,150,376	0.34%	229,259	234.83	
2019	55,399,439 (2)	7,755,770	47,643,669	17,258,991,334	0.28%	228,292	208.70	
2020	49,422,685 (2)	7,438,108	41,984,577	18,435,017,658	0.23%	233,071	180.14	
2021	44,882,813 (2)	7,120,446	37,762,367	18,601,157,158	0.20%	233,849	161.48	
2022	35,094,311 (2)	2,869,589	32,224,722	18,792,784,999	0.17%	237,032	135.95	
2023	37,634,127 (2)	3,985,943	33,648,184	22,786,878,189	0.15%	242,014	139.03	
2024	\$ 36,368,122 (2)	\$ 5,685,687	\$ 30,682,435	\$ 26,991,963,472	0.11%	244,703	\$ 125.39	

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) Population data can be found in Table XIV.

(2) Includes premium

Table XI

Brazos County, Texas
Direct and Overlapping Governmental Activities Debt
As of September 30, 2024
(Unaudited)

<u>Direct Debt</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Brazos County	\$ 103,336,522	100%	\$ 103,336,522
<u>Overlapping Debt</u>			
Cities:			
Bryan	251,875,000	100%	251,875,000
College Station	451,795,000	100%	451,795,000
Navasota	23,100,000.00	0.04%	9,240
Independent School Districts:			
College Station School District	393,685,000	100%	393,685,000
Bryan Independent School District	272,730,000	91.83%	250,447,959
Navasota Independent School District	98,731,776	12.77%	12,608,048
Special Districts:			
Brazos County MUD #1	15,980,000.00	100%	15,980,000
Brazos County MUD #2	2,980,000.00	100%	2,980,000
Rock Prairie MD #2	8,095,000.00	100%	8,095,000
Total Overlapping Debt:			<u>1,387,475,247</u>
Total Direct and Overlapping Debt:			<u>\$ 1,490,811,769</u>
Percentage of Direct Debt to Total Direct and Overlapping Debt:			6.93%
Assessed Value:			<u>\$ 26,991,963,472</u>
			<u>\$ 1,870,964,320</u>

Sources: Debt outstanding provided by Municipal Advisory Council of Texas.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Brazos County. This process recognizes that, when considering the county's ability to issue and repay long-term debt, the entire burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Brazos County, Texas
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Debt Limit	\$ 2,869,397,104	\$ 2,800,069,613	\$ 3,069,303,744	\$ 3,430,912,309
Total net debt applicable to limit	58,234,822	53,006,596	49,908,763	53,836,140
Legal debt margin	<u>\$ 2,927,631,926</u>	<u>\$ 2,853,076,209</u>	<u>\$ 3,119,212,507</u>	<u>\$ 3,484,748,449</u>
Total net debt applicable to the limit as a percentage of debt limit	2.03%	1.89%	1.63%	1.57%

- NOTE: (1) Total assessed valuation of real property as certified by the Appraisal Review Board.
(2) Debt Limit 25% of assessed value of real property - \$23,339,607,130 Article 3, Section 52, of the Texas Constitution.
(3) Includes only general obligation bonds.

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed Value (1)	\$ 23,339,607,130
Debt limit (25% of assessed value) (2)	5,834,901,783
Debt applicable to limit:	
Gross bonded debt (3)	36,368,116
Less: Amount available from Debt Service Fund	5,685,687
Total net debt applicable to limit	30,682,429
Legal debt margin	\$ 5,865,584,212

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 3,713,517,435	\$ 3,950,531,568	\$ 3,946,030,138	\$ 4,037,016,976	\$ 4,859,715,130	\$ 5,834,901,783
47,643,669	34,771,893	37,762,367	32,224,722	33,648,184	30,682,429
\$ 3,761,161,104	\$ 3,985,303,461	\$ 3,983,792,505	\$ 4,069,241,698	\$ 4,893,363,314	\$ 5,865,584,212
1.28%	0.88%	0.96%	0.80%	0.69%	0.53%

Table XIII

Brazos County, Texas
Pledged-Revenue Coverage
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Certificates of Obligation						Leases			
	Property Tax Revenue	Interest	Less: Agent Fees & Issuance Cost	Debt Service		Coverage	Property Tax Revenue	Debt Service		Coverage
				Principal	Interest			Principal	Interest	
2015	\$ 1,792,681	\$ 5,004	\$ 1,800	\$ 920,000	\$ 755,908	1.07	\$ 118,330	\$ 106,903	\$ 11,280	1.00
2016	3,303,001	8,775	2,766	825,000	875,994	1.95	346,238	264,974	18,267	1.22
2017	2,948,051	10,210	1,500	1,795,000	867,378	1.11	253,531	148,957	11,431	1.58
2018	9,793,918 (1)	190,648	1,830	2,235,000	789,957	3.30	309,423	297,027	7,613	1.02
2019	3,328,015	58,487	2,250	2,310,000	795,030	1.09	-	-	-	-
2020	3,859,441	58,831	900	1,895,000	731,506	1.49	-	-	-	-
2021	4,488,594	45,893	2,250	1,945,000	1,235,162	1.43	-	-	-	-
2022	10,314,888	85,848	9,500	4,935,000	1,280,249	1.67	-	-	-	-
2023	4,547,733	160,342	800	3,020,000	1,118,186	1.14	-	-	-	-
2024	\$ 5,000,972	\$ 230,151	\$ 1,849	\$ 3,305,000	\$ 1,557,976	1.08	\$ -	\$ 5,419	\$ 1,661	-

(1) Revenue for 2018 includes fund balance in anticipation of October 2018 debt issuance.

DEMOGRAPHIC AND ECONOMIC INFORMATION

**Brazos County, Texas
Demographic and Economic Statistics
Last Ten Calendar Years
(Unaudited)**

Year	Population (1)	Personal Income (2)	Per Capita Personal Income	Public School Enrollment (3)	Texas A & M Enrollment (4)	Blinn College Enrollment (5)	Unemployment Rate (6)
2015	214,672	\$ 3,011,585,876	\$ 14,029	29,598	61,279	13,207	3.30%
2016	219,410	3,829,254,965	17,453	29,976	60,438	12,338	3.60%
2017	224,255	4,031,205,612	17,976	30,130	63,293	11,955	2.80%
2018	229,259	4,273,935,364	18,642	30,680	64,126	10,321	2.80%
2019	228,292	4,454,045,355	19,510	30,476	64,300	9,375	2.60%
2020	233,071	4,668,762,827	20,032	31,143	65,684	9,528	5.30%
2021	233,849	4,876,576,890	20,854	30,443	70,458	8,893	3.70%
2022	237,032	5,674,382,893	23,939	31,161	71,871	9,674	3.00%
2023	242,014	6,178,437,750	25,529	31,400	77,491	9,905	3.10%
2024	244,703	\$ 6,534,217,929	\$ 26,703	31,149	79,114	9,401	3.10%

- Sources:**
- (1) For 2012-2013, the projected population came from Texas Department of State Health Services. 2012 population has been corrected to match the Texas Department of State Health Services projected population for the County. Projection for 2014 - 2019 is from the Texas Department of State Health Services. 2020 population has been corrected to match the 2020 Census. Projection for 2021 the same as the 2020 Census.
 - (2) Personal Income and unemployment rate information provided by the Texas Workforce Commission.
 - (3) Public School Enrollment information is for Bryan ISD, College Station ISD, Arrow Academy and Brazos School for Inquiry and Creativity. Enrollment information is from the Texas Academic Performance Report on TEA's website.
 - (4) For years 2007 to current, enrollment is based on TAMU Enrollment profile.
 - (5) Previous Annual Comprehensive Financial Reports reflected enrollment for Blinn Campuses based on all campuses. The information now reflects just the enrollment for the campus in Brazos County and is based on the Fall semester.
 - (6) Source: Texas Workforce Commission

Table XV

**Brazos County, Texas
Principal Employers
Current Year and Nine Years Ago
(Unaudited)**

<u>2024</u>	<u>2015</u>
<u>Employer (1)</u>	<u>Employer (2)</u>
Baylor Scott & White Health	Baylor Scott & White Health
Brazos County	Blinn College
Bryan Independent School District	Brazos County
CHI St. Joseph Health System	Bryan Independent School District
City of Bryan	City of Bryan
City of College Station	City of College Station
College Station Independent School District	College Station Independent School District
FUJIFILM Diosynth Biotechnologies	College Station Medical Center
Kent Moore Cabinets	Ply Gem Windows
Ply Gem Windows	Reynolds & Reynolds
Reynolds & Reynolds	Sanderson Farms
Sanderson Farms	St. Joseph Health System
Texas A&M University System	Texas A&M University System

NOTE: Data reflects principal employers in Brazos County and are listed in alphabetical order and do not reflect any ranking. The data of TWC ranking and number of employees is confidential.

Source: (1) Brazos Valley Economic Development Corporation
(2) Brazos County Comprehensive Annual Financial Report

OPERATING INFORMATION

Table XVI

**Brazos County, Texas
County Employees by Function
Last Ten Fiscal Years
(Unaudited)**

Function	Employees as of September 30,									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government	146	164	162	169	177	183	191	200	204	210
Justice System	181	175	178	183	185	191	188	185	196	207
Law Enforcement	266	269	282	295	301	307	307	308	312	317
Juvenile Services	93	94	101	104	104	105	105	105	105	106
Public Health	-	-	-	-	-	-	-	-	-	1
Human Services	59	68	69	70	70	73	73	78	77	78
Public Transportation	76	75	79	82	87	87	86	88	88	88
Total	<u>821</u>	<u>845</u>	<u>871</u>	<u>903</u>	<u>924</u>	<u>946</u>	<u>950</u>	<u>964</u>	<u>982</u>	<u>1007</u>

Source: County Auditor's Office

Note: Information compiled from Brazos County Budget Ten Year Trend Report.

Table XVII

Brazos County, Texas
Operating Indicators by Function/Program
Last Ten Fiscal Years
(Unaudited)

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Justice System										
Birth Certificates Filed (1)	3,211	3,247	3,537	3,394	3,418	2,275	2,482	2,304	2,448	2,027
Marriage License Applications (1)	1,377	1,478	1,405	1,324	1,333	1,241	1,407	1,446	1,381	1,471
Death Certificates Issued (1)	563	580	648	704	648	459	361	415	458	231
Registered Voters (1)	91,751	102,000	104,091	107,458	114,542	121,023	121,402	123,898	125,823	132,148
Court Activity: (2)										
District Court:										
Cases Added	5,675	6,189	5,247	5,316	5,754	4,952	5,188	5,256	6,311	6,073
Cases Disposed	5,791	6,242	4,999	4,869	5,613	4,766	4,500	5,177	5,883	6,436
Cases Pending	4,704	5,825	6,111	6,955	7,708	8,039	9,051	9,653	10,566	11,026
County Court at Law Courts:										
Cases Added	5,818	6,122	5,075	5,390	5,328	4,555	4,488	4,341	4,373	3,797
Cases Disposed	5,558	5,466	3,608	4,393	4,946	3,380	3,467	4,336	4,185	3,204
Cases Pending	4,051	4,409	5,193	5,522	5,056	5,760	5,887	4,926	4,392	3,946
Justice of the Peace Courts:										
Cases Added	14,107	17,831	17,180	16,462	14,805	10,907	11,119	12,896	12,339	13,064
Cases Disposed	16,019	19,324	16,846	16,732	14,445	12,713	10,668	12,342	12,511	13,369
Law Enforcement										
Sheriff's Department:										
Average Daily Inmate Population (3)	604	605	675	656	653	580	575	642	714	800
Arrest Totals (3)	13,673	12,960	11,838	11,602	11,284	9,185	8,328	10,684	11,040	11,016
Human Services										
Cooperative Agricultural Extension Office: (4)										
Number of Educational Programs Conducted	719	903	1,050	980	1,005	582	299	351	339	311
Number of Participants in Educational Programs	317,850	359,003	390,165	219,252	233,440	93,416	44,663	46,480	26,770	13,219
Brazos Center:										
No. of Events held: (5)	990	748	764	656	700	290	1,190	411	494	486
Exposition Center:										
No. of Events held: (6)	163	175	167	197	195	138	220	199	168	161
No. of Events Days: (6)	342	373	367	453	402	293	456	508	534	502
Public Transportation										
Miles of Roads:										
Paved	371	376	384	387	382	382	382	383	386	389
Unpaved	101	108	97	97	97	97	97	96	94	94

(1) Source: Brazos County Clerk, Brazos County Treasurer and Brazos County Elections Office.

(2) Source: Office of Court Administration

(3) Source: Sheriff's Office. This number represents all arrests made by all entities that bring prisoners to the Jail.

(4) Source: Texas Cooperative Agriculture Extension Contact Summary

(5) Source: Brazos Center - Events reported are held in the Assembly Rooms 1 and 2. Smaller functions were not recorded.

(6) Source: Exposition Center -Each event is counted as a day. For example, if there are 3 events in one day, the count would be 3 days.

Table XVIII

Brazos County, Texas
Capital Asset and Infrastructure Statistics by Function
Last Ten Fiscal Years
(Unaudited)

<u>Function</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Government										
Office Buildings / Courthouse	6	6	7	6	7	8	7	8	8	9
Commissioner's Court:										
Vehicles	0	2	2	2	2	2	2	2	2	1
Risk Management Vehicle	0	0	0	0	0	0	0	1	1	1
Facility Services:										
Vehicles	19	22	23	17	23	24	24	25	25	25
Equipment	1	1	1	1	1	2	2	2	2	2
IT Vehicles	2	2	2	2	2	2	2	2	3	2
Fleet:										
Vehicles (1)	0	0	9	22	21	37	6	11	14	17
Equipment	0	0	0	0	0	0	0	1	0	0
Purchasing (Surplus) Vehicle	0	0	2	2	0	1	0	6	11	5
Justice System										
Office Buildings / Courthouse	2	2	3	4	3	3	3	3	3	3
County Attorney Vehicles	8	8	8	8	8	8	7	8	8	8
District Attorney Vehicles	4	4	4	4	4	3	2	5	5	5
Public Defender	0	0	0	0	0	0	0	0	1	1
Law Enforcement										
Sheriff's Administration Facility	1	1	1	1	1	1	1	1	1	1
Sheriff's Detention Facility	1	1	1	1	1	1	1	1	1	1
Vehicles:										
Sheriff's	62	55	55	51	57	57	56	66	63	67
Sheriff's - Jail Division	28	24	21	21	22	25	21	19	18	19
Constable	26	27	26	27	30	29	31	31	30	30
Equipment:										
Sheriff's	2	2	2	2	2	2	0	9	9	11
Sheriff's - Jail Division	1	1	1	1	1	1	1	1	1	1
Juvenile Services										
Juvenile Facilities	1	1	1	1	1	1	1	1	1	1
Juvenile Dept. Vehicles	7	7	7	7	7	7	7	7	7	7
Human Services										
Buildings	5	6	6	5	6	6	6	5	6	6
Brazos Center:										
Equipment	0	0	0	1	1	1	0	1	1	1
Exposition Center:										
Vehicles	4	4	4	4	4	5	5	4	4	5
Equipment	13	13	14	15	16	15	10	21	20	26
Collection Citizen Sites	8	8	8	8	8	9	6	6	6	6
Public Transportation										
Road and Bridge Building	1	1	2	2	2	2	2	2	2	3
Road and Bridge Vehicles	54	54	53	58	61	58	58	62	58	61
Road and Bridge Heavy Equipment	77	82	84	84	94	92	96	84	87	36
County Roads (miles)	472	484	481	484	479	479	479	479	480	483
Bridges	69	69	69	69	70	70	70	72	73	72

(1) All vehicles pass through Fleet Services while having equipment installed or removed prior to being transferred to the department or sent to auction.



DEBT SERVICE

Brazos County, Texas
General Long Term Debt Payable by Issue
September 30, 2024
(Unaudited)

Debt Issue	Interest Rates (%) And Dates	Final Issue Date	Debt Maturity Date	Debt Authorized And Issued
Certificates of Obligation				
2012 Series, Issued For: Courthouse Renovation, Tax Office, Fleet Maintenance Building, Renovations of Brazos Center and Juvenile Detention Center	2.00 - 5.00 3/1 and 9/1	9/1/2012	9/1/2032	\$ 9,700,000
2017 Series, Issued For: Remodel and Juvenile Expansion	2.00 - 4.00 3/1 and 9/1	11/1/2017	9/1/2037	11,650,000
2020 Series Issued For: County Jail Kitchen, Ag Extension Building, Justice of the Peace and Constable Pct 1 building, Land and/or Property for County Facilities including Facilities Services and Road and Bridge Dept., Equipment and vehicles for various County departments, Roof replacement and repair for County owned buildings, County wide road improvements and rehabilitation, and Payment of contractual obligations for professional services in connection with such projects	1.375 -4.00 3/1 and 9/1	10/6/2020	9/1/2040	24,020,000
2023 Series, Issued For: County Admin Building, County Courthouse, County BISD Building including parking lot, Brazos County Dispatch & Emergency Operations Center, Sheriff Department facilities including central receiving, and Payment of contractual obligations for professional services in connection with such projects	2.60 - 4.00 3/1 and 9/1	6/1/2023	9/1/2043	9,290,000
Limited Tax Refunding Bonds				
2017 Series, Issued For: Refund portions of the outstanding debt payable from ad valorem taxes	2.25 - 5.00 3/1 and 9/1	11/1/2017	9/1/2034	39,895,000
General Obligation Bond				
2023 Series, Issued For: Improvements to public roads, bridges, and highways within the County, including acquisition of land and right-of-way, and Payment of contractual obligations for professional services in connection with such projects.	2.47 - 4.00 3/1 and 9/1	6/1/2023	9/1/2043	27,110,000
Notes from Direct Placements				
Certificates of Obligation, 2015 Series, Issued For: Courthouse Renovation & Exposition Center Expansion	1.92 3/1 and 9/1	10/13/2015	9/1/2025	9,100,000
Total Long Term Debt				<u>\$ 130,765,000</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.
- (2) The County has the right to call the CO's at any time as long as they "make-whole" the holders of the CO's.

Table XIX

Page 2 of 2

	Debt Outstanding			Debt Service Requirements For Fiscal Year 2023-2024		
	Principal	Interest	Totals	Principal	Interest	Totals
\$ 2,970,000	\$ 279,538	\$ 3,249,538	\$ 545,000	\$ 105,910	\$ 650,910	
8,450,000	1,944,000	10,394,000	505,000	295,950	800,950	
21,135,000	4,178,169	25,313,169	1,000,000	581,144	1,581,144	
9,105,000	4,554,450	13,659,450	185,000	533,500	718,500	
20,145,000	2,901,187	23,046,187	3,735,000	1,119,688	4,854,688	
26,585,000	14,116,350	40,701,350	525,000	1,620,062	2,145,062	
1,090,000	20,928	1,110,928	1,070,000	41,472	1,111,472	
<u>\$ 89,480,000</u>	<u>\$ 27,994,622</u>	<u>\$ 117,474,622</u>	<u>\$ 7,565,000</u>	<u>\$ 4,297,726</u>	<u>\$ 11,862,726</u>	

**Brazos County, Texas
Debt Retirement by Years
September 30, 2024
(Unaudited)**

<u>Fiscal Year</u>	<u>Total Required Principal</u>	<u>Total Required Interest</u>	<u>Total Required</u>
2025	\$ 8,245,000	\$ 3,548,759	\$ 11,793,759
2026	7,500,000	3,196,931	10,696,931
2027	7,830,000	2,849,731	10,679,731
2028	8,185,000	2,487,031	10,672,031
2029	4,425,000	2,106,819	6,531,819
2030-2034	21,270,000	8,197,564	29,467,564
2035-2039	20,105,000	4,498,499	24,603,499
2040-2043	11,920,000	1,109,287	13,029,287
	<u>\$ 89,480,000</u>	<u>\$ 27,994,621</u>	<u>\$ 117,474,621</u>

**Brazos County, Texas
Debt Retirement by Years (Continued)
September 30, 2024
(Unaudited)**

Fiscal Year	Certificates of Obligation					General Obligation Bonds	Limited Tax Refunding Bonds	Total
	Principal					Principal	Principal	
	2012 Issue	2015 Issue (1)	2017 Issue	2020 Issue	2023 Issue	2023 Issue	2017 Issue	
2025	\$ 560,000	\$ 1,090,000	\$ 525,000	\$ 1,040,000	\$ 300,000	\$ 875,000	\$ 3,855,000	\$ 8,245,000
2026	575,000	-	545,000	1,085,000	315,000	915,000	4,065,000	7,500,000
2027	595,000	-	565,000	1,125,000	330,000	960,000	4,255,000	7,830,000
2028	610,000	-	590,000	1,170,000	350,000	1,010,000	4,455,000	8,185,000
2029	630,000	-	615,000	1,220,000	365,000	1,060,000	535,000	4,425,000
2030-2034	-	-	3,350,000	6,650,000	2,130,000	6,160,000	2,980,000	21,270,000
2035-2039	-	-	2,260,000	7,295,000	2,705,000	7,845,000	-	20,105,000
2040-2043	-	-	-	1,550,000	2,610,000	7,760,000	-	11,920,000
	<u>\$2,970,000</u>	<u>\$ 1,090,000</u>	<u>\$8,450,000</u>	<u>\$21,135,000</u>	<u>\$ 9,105,000</u>	<u>\$ 26,585,000</u>	<u>\$ 20,145,000</u>	<u>\$89,480,000</u>

(1) The County has one Note from Direct Placement.

**Brazos County, Texas
Debt Retirement by Years (Continued)
September 30, 2024
(Unaudited)**

Fiscal Year	Certificates of Obligation Interest					General Obligation Bonds Interest	Limited Tax Refunding Bonds Interest	Total
	2012 Issue	2015 Issue (1)	2017 Issue	2020 Issue	2023 Issue	2023 Issue	2017 Issue	
2025	\$ 90,650	\$ 20,928	\$ 275,750	\$ 541,144	\$ 417,550	\$ 1,269,800	\$ 932,937	\$ 3,548,759
2026	73,850	-	254,750	499,544	402,550	1,226,050	740,187	3,196,931
2027	56,600	-	232,950	456,144	386,800	1,180,300	536,937	2,849,731
2028	38,750	-	210,350	411,144	370,300	1,132,300	324,187	2,487,031
2029	19,688	-	186,750	364,343	352,800	1,081,800	101,438	2,106,819
2030-2034	-	-	646,500	1,257,313	1,470,250	4,558,000	265,501	8,197,564
2035-2039	-	-	136,950	615,599	888,200	2,857,750	-	4,498,499
2040-2043	-	-	-	32,937	266,000	810,350	-	1,109,287
	<u>\$279,538</u>	<u>\$ 20,928</u>	<u>\$1,944,000</u>	<u>\$4,178,168</u>	<u>\$ 4,554,450</u>	<u>\$ 14,116,350</u>	<u>\$ 2,901,187</u>	<u>\$27,994,621</u>

Table XXI

Brazos County, Texas
Debt Service Fund
Revenues, Expenditures, Restricted Fund Balance
and Respective Debt Service Tax Rates
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Revenues & Other Financing Sources	Expenditures & Other Financing Uses	Restricted Fund Balance	I&S Tax Rates (1)
2015	\$ 9,079,564	\$ 9,399,574	\$ 5,840,178	\$ 0.0624
2016	9,668,302	9,730,076	5,778,404	0.0603
2017	10,392,954	9,936,418	6,234,940	0.0592
2018	57,652,786	57,022,673	6,865,053	0.0560
2019	11,114,494	10,223,777	7,755,770	0.0533
2020	9,885,641	10,203,303	7,438,108	0.0500
2021	11,167,587	10,748,560	7,857,135	0.0495
2022	12,021,901	17,009,447	2,869,589	0.0512
2023	10,144,527	9,028,173	3,985,943	0.0401
2024	\$ 13,564,320	\$ 11,864,575	\$ 5,685,688	\$ 0.0407

(1) I&S tax rates are presented as cents per \$100 of assessed value.



COMPLIANCE SECTION





Ingram, Wallis & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Duane Peters, County Judge
and the Honorable County Commissioners
Brazos County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Brazos County, Texas (the "County") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 10, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Engram, Wallis + Company, P.C.

Bryan, Texas
March 10, 2025



Ingram, Wallis & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE AND THE STATE OF TEXAS GRANT MANAGEMENT STANDARDS

To the Honorable Duane Peters, County Judge
and the Honorable County Commissioners
Brazos County, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Brazos County, Texas' (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the State of Texas *Grant Management Standards* (TxGMS), which includes the State of Texas *Single Audit Circular*, that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2024. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and TxGMS. Our responsibilities under those standards, the Uniform Guidance, and TxGMS are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and TxGMS we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2024-01. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-01 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and TxGMS. Accordingly, this report is not suitable for any other purpose.

Ingram, Wallis + Company, P.C.

Bryan, Texas
March 10, 2025

BRAZOS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2024

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Program/Award Amount	Accounts Receivable (Payable) October 1, 2023	Receipts	Expenditures	Amount Provided to Subrecipients	Grant Funds Refunded in 2024	Accounts Receivable (Payable) September 30, 2024
<u>U. S. Department of Justice</u>									
16.606	State Criminal Alien Assistance Program	FY23	44,945	\$ 44,945	\$ -	\$ -	\$ -	\$ -	\$ -
16.606	State Criminal Alien Assistance Program	FY24	126,716	-	126,716	126,716	-	-	126,716
	Total Federal Assistance Listing Number - 16.606			44,945	44,945	126,716	-	-	126,716
16.320	OVC FY 2022 Enhanced Collaborative Model Task Force to Combat Human Trafficking	15POVC-22-GK-03684-HT	750,000	48,634	239,715	320,019	-	-	128,938
	Total Federal Assistance Listing Number - 16.320			48,634	239,715	320,019	-	-	128,938
<u>Passed through City of College Station</u>									
16.738	Edward Byrne Memorial Justice Assistance Grant	15PBJA-22-GG-02427-JAGX	7,408	7,408	-	-	-	-	-
16.738	Edward Byrne Memorial Justice Assistance Grant	15PBJA-23-GG-03826-JAGX	7,886	-	7,886	7,886	-	-	-
	Total Federal Assistance Listing Number - 16.738			7,408	15,294	7,886	-	-	-
	Total U.S. Department of Justice			100,987	299,954	454,621	-	-	255,654
<u>U. S. Department of Treasury</u>									
21.027	Coronavirus State and Local Fiscal Recovery Funds		44,521,550	(21,998,748)	1,509,822	-	-	-	(20,488,926)
<u>Passed through Texas Indigent Defense Commission</u>									
21.027	Public Defenders Office		1,859,900	475,720	1,262,317	1,124,864	-	-	338,267
	Total Federal Assistance Listing Number - 21.027			(21,523,028)	1,262,317	2,634,686	-	-	(20,150,659)
	Total U.S. Department of Treasury			(21,523,028)	1,262,317	2,634,686	-	-	(20,150,659)
<u>U. S. Department of Transportation</u>									
<u>Passed through State Department of Highways and Public Transportation</u>									
20.205	Metropolitan Planning Organization	50-23XF0024	445,534	98,636	98,636	-	-	-	-
20.205	Metropolitan Planning Organization	50-24XF0024	673,271	-	327,283	440,873	-	-	113,590
	Total Federal Assistance Listing Number - 20.205			98,636	425,919	440,873	-	-	113,590
<u>Passed through Federal Highway Administration</u>									
20.939	Safe Streets and Roads for All	693JJ32340208	210,000	-	128,800	210,000	-	-	81,200
	Total Federal Assistance Listing Number - 20.939			-	128,800	210,000	-	-	81,200
	Total U.S. Department of Transportation			\$ 98,636	\$ 554,719	\$ 650,873	\$ -	\$ -	\$ 194,790

BRAZOS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2024

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Program/Award Amount	Accounts Receivable (Payable) October 1, 2023	Receipts	Expenditures	Amount Provided to Subrecipients	Grant Funds Refunded in 2024	Accounts Receivable (Payable) September 30, 2024
	<u>Department of Homeland Security</u>								
	<u>Passed through Office of the Governor</u>								
97.067	WEBEOC	2957607	22,735	\$ -	\$ 23,750	\$ 23,750	\$ -	\$ -	\$ -
97.067	DVE - Real Time Crim Center Infrastructure Project	4438601	388,789	22,172	386,094	363,922	-	-	-
	Total Federal Assistance Listing Number - 97.067			22,172	409,844	387,672	-	-	-
	Total Department of Homeland Security			22,172	409,844	387,672	-	-	-
	<u>U. S. Department of Health and Human Services</u>								
	<u>Passed through the Texas Department of Family and Protective Services</u>								
93.658	Title IV-E-Legal (CPS)	HHS000285100040	23,716	22,751	22,751	-	-	-	-
		10/1/22-9/30/23							
93.658	Title IV-E-Legal (CPS)	HHS000285100040	52,881	-	28,343	70,683	-	-	42,340
		10/1/23-9/30/24							
93.658	Title IV-E-Foster Care Maintenance	HHS000285000041	14,514	2,574	2,475	(99)	-	-	-
		10/1/22-9/30/23							
93.658	Title IV-E-Foster Care Maintenance	HHS000285000041	15,888	-	1,990	4,497	-	-	2,507
		10/1/23-9/30/24							
	Total Federal Assistance Listing Number - 93.658			25,325	55,559	75,081	-	-	44,847
	Total U.S Department of Health and Human Services			25,325	55,559	75,081	-	-	44,847
	<u>U.S Department of Agriculture</u>								
	<u>Passed through the Texas Department of Agriculture</u>								
10.555	National School Lunch Program	07/01/23-06/30/24	9,765	9,765	54,944	45,179	-	-	-
10.555	National School Lunch Program	07/01/24-06/30/25	-	-	8,717	17,852	-	-	9,135
10.555	Food Services Division Commodities	07/01/23-06/30/24	-	-	16,334	16,334	-	-	-
	Total Federal Assistance Listing Number - 10.555			9,765	79,995	79,365	-	-	9,135
10.553	School Breakfast Program	07/01/23-06/30/24	6,263	6,263	35,067	28,804	-	-	-
10.553	School Breakfast Program	07/01/24-06/30/25	-	-	5,452	11,305	-	-	5,853
	Total Federal Assistance Listing Number - 10.553			6,263	40,519	40,109	-	-	5,853
	Total U.S Department of Agriculture			16,028	120,514	119,474	-	-	14,988
	Total Federal Assistance			\$ (21,259,880)	\$ 2,702,907	\$4,322,407	\$ -	\$ -	\$ (19,640,380)

BRAZOS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2024

State Grant or Program Title	Federal Assistance Listing Number	Grant Number	Program/Award Amount	Accounts Receivable (Payable)		Receipts	Expenditures	Amount Provided to Subrecipients	Grant Funds Refunded in 2024	Accounts Receivable (Payable)	
				October 1, 2023	September 30, 2024					September 30, 2024	September 30, 2024
<u>Texas Juvenile Justice Department</u>											
State Aid	N/A	TJJD-A-2024-021 09/01/23-08/31/24	1,433,083	\$ 119,421	\$ 1,433,063	\$ 1,313,642	\$ -	\$ -	\$ -	\$ -	\$ -
State Aid	N/A	TJJD-A-2025-021 09/01/24-08/31/25	1,433,083	-	-	119,421	-	-	-	-	119,421
State Aid - Salary Supplemental	N/A	TJJD-SS-2024-021 09/01/23-08/31/24	246,041	21,548	246,041	224,493	-	-	-	-	-
State Aid - Salary Supplemental	N/A	TJJD-SS-2025-021 09/01/24-08/31/25	495,143	-	-	41,262	-	-	-	-	41,262
State Aid - Grant R Regionalization	N/A	TJJD-RR-2024-021 09/01/23-08/31/24	18,904	-	18,904	18,904	-	-	-	-	-
State Aid - Supplemental & Emergent	N/A	TJJD-SE-2024-021 09/01/23-08/31/24	1,843	-	1,843	1,843	-	-	-	-	-
JJAEP	N/A	TJJD-P-2023-021 09/01/22-08/31/23	29,326	1,634	1,634	-	-	-	-	-	-
JJAEP	N/A	TJJD-P-2024-021 09/01/23-08/31/24	61,400	-	21,500	29,250	-	-	-	-	7,750
Regional Diversion Alternatives Program	N/A	TJJD-R-2024-021 09/01/23-08/31/24	-	-	-	7,966	-	-	-	-	7,966
Regional Diversion Alternatives Program	N/A	TJJD-RR-2025-021 09/01/24-08/31/25	-	-	-	-	-	-	-	-	-
<u>Office of the Attorney General</u>											
SAVNS Program	N/A	C-00020	29,404	7,351	7,351	-	-	-	-	-	-
SAVNS Program	N/A	C-01008	30,285	-	15,142	30,285	-	-	-	-	15,143
				7,351	22,493	30,285	-	-	-	-	15,143
<u>Office of the Governor, Criminal Justice Division</u>											
Brazos County Specialty Court	NA	4692001	158,004	-	-	19,494	-	-	-	-	19,494
Brazos County Specialty Court	NA	4692002	160,654	-	-	3,190	-	-	-	-	3,190
				-	-	22,684	-	-	-	-	22,684
<u>Texas Comptroller of Public Accounts</u>											
SB22 Rural Law Enforcement - Sheriff's Office	N/A	IA-0000000100	500,000	-	500,000	491,759	-	-	-	-	(8,241)
SB22 Rural Law Enforcement - County Attorney	N/A	IA-0000000470	275,000	-	275,000	275,000	-	-	-	-	-
SB22 Rural Law Enforcement - District Attorney	N/A	IA-0000000167	275,000	-	275,000	275,000	-	-	-	-	-
				-	1,050,000	1,041,759	-	-	-	-	(8,241)
Total State Assistance				149,954	2,802,647	2,858,678	-	-	-	-	205,985
Total Federal and State Assistance				\$ (21,109,926)	\$ 5,505,554	\$ 7,181,085	\$ -	\$ -	\$ -	\$ -	(19,434,395)

BRAZOS COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General - The accompanying Schedule of Expenditures of Federal and State Awards presents all federal and state expenditures of Brazos County, Texas (the "County").

Basis of Accounting - The expenditures on the accompanying Schedule of Expenditures of Federal and State Awards are presented on the accrual basis.

Relationship to Financial Statements - Expenditures of federal and state awards are reported in the County's basic financial statements on the accrual basis.

Relationship to Federal and State Financial Reports - Amounts reported in the accompanying Schedule of Expenditures of Federal and State Awards agree with the amounts reported in the related federal and state financial reports in all significant respects.

Indirect Cost Rate – The County has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

SUMMARY OF NON-CASH ASSISTANCE

The County regularly receives non-cash assistance in the form of commodities from the U.S. Department of Health and Human Services passed through the Texas Department of Agriculture. However, in fiscal year ended September 30, 2024, the County received \$0 in commodities.

SUMMARY OF INSURANCE RELATED TO GRANT FUNDS

County employees responsible for or with authority to expend or disburse grant funds are covered by various insurance policies. The amounts of these policies vary from \$5,000 to \$10,000.

SUMMARY OF FEDERAL LOANS OR LOAN GUARANTEES

The County had no Federal loans or loan guarantees during this fiscal year.

SUMMARY OF COVID-19 EXPENDITURES

The County expended the following related to its COVID-19 funding:

- Federal Assistance Listing No. 21.027: Coronavirus State and Local Fiscal Recovery Funds - \$2,634,686

BRAZOS COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditor's report issued: *unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? ___ yes X no
- Significant deficiency(s) identified that are not considered to be material weaknesses? ___ yes X no
- Noncompliance material to financial statements noted? ___ yes X no

Federal and State Awards

Internal control over major programs:

- Material weakness(es) identified? ___ yes X no
- Significant deficiency(s) identified that are not considered to be material weaknesses? X yes ___ no

Type of auditor's report issued on compliance for major programs: *unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) and section 510(a) of the *State of Texas Single Audit Circular*? X yes ___ no

Identification of major programs:

<i>Assistance Listing Number(s)</i>	<i>Name of Federal or State Program or Cluster</i>
21.027	Coronavirus State and Local Fiscal Recovery Funds (Major Federal Program)
N/A	State Aid-Grant A (Major State of Texas Program)
N/A	SB22 Rural Law Enforcement Grant (Major State of Texas Program)

Dollar threshold used to distinguish between type A and type B federal programs: \$750,000

Dollar threshold used to distinguish between type A and type B state programs: \$750,000

Auditee qualified as low-risk auditee for Federal Single Audit? ___ yes X no

Auditee qualified as low-risk auditee for State of Texas Single Audit? ___ yes X no

BRAZOS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no findings related to the financial statements which are required to be reported in accordance with *Government Auditing Standards*.

SECTION III – FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

2024-01 Non-Compliance with Requirements of Suspension & Debarment

Program Title: Rural Law Enforcement Salary Assistance Program
Agency: Texas Comptroller of Public Accounts
Contract No.: IA-0000000100
Contract Period: 2/26/24-9/30/24

Criteria: The Rural Law Enforcement Sheriff's Office Salary Assistance funding agreement states that the Texas Grant Management standards (TxGMS) apply to this grant. In accordance with TxGMS (page 70), the County must check all recipients for suspension and debarment before payments are made to the recipients

Condition: During review of this compliance requirement, twelve instances of noncompliance were noted. There were seven recipients of funding for which County could not provide documentation showing the check for suspension and debarment was performed.

Cause: This appears to have been an oversight by Brazos County personnel. Brazos County did not save documentation of the searches that were performed.

Effect: The requirements of the funding agreement were not fully adhered to.

Questioned Costs: This finding did not result in any questioned costs.

Context: We tested 22 expenditures made under the Rural Law Enforcement Sheriff's Office Salary Assistance Program.

Recommendation: IWC recommends that County staff remain diligent in its procedures for maintaining a documentation trail for the suspension and debarment checks that are performed.

Management's Response: The County Auditor's Office agrees with the comment and the recommendation. The finding was due to an oversight when a purchase order was being approved, and the Purchasing department did not realize it was grant funds or the debarment check was not saved in error. The vendors in question did have debarment checks prior to and after dates of service being reviewed showing the vendor was in good standing.

Corrective Action Planned: The County will implement a new procedure requiring debarment check documentation attached to all invoices that are submitted and paid from grant funds. This procedure will ensure that all vendors being paid with grant funds are in good status prior to any payment being issued.

BRAZOS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no findings related to the financial statements which are required to be reported in accordance with *Government Auditing Standards*.

SECTION III – FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

2023-01 Non-Compliance with Requirements of Activities Allowed

U.S. Department of Treasury

CFDA No. 21.027 – Coronavirus State and Local Fiscal Recovery Funds

Grant Period – 3/3/21-12/31/26

Criteria: The 2023 Compliance Supplement states that recipients may use payments from the Coronavirus State and Local Fiscal Recovery funding to replace lost public sector revenue to provide government services. Recipients can calculate lost revenue based on the formula provided in the Final Rule to determine the amount of State and Local Fiscal Recovery funds that can be used for the provision of government services.

Condition: During review of this compliance requirement, it was noted that actual revenue amounts for calendar year 2022 that were used for the revenue loss calculation were understated by \$478,903. In turn, the revenue loss calculation was overstated by \$478,903.

Cause: The noncompliance appears to have been caused by the fact that the County posted a large adjusting journal entry to the trial balance for interest income after the income totals had already been pulled for the revenue replacement calculation.

Effect: The requirements of the funding agreement were not fully adhered to.

Questioned Costs: This finding did not result in any questioned costs.

Context: We tested the revenue replacement calculator provided in the Final Rule as completed by the County.

Recommendation: We recommend the County staff ensure all interest income entries are made before the revenue totals are obtained for the revenue replacement calculation.

Management's Response: The County Auditor's Office agrees with the comment and the recommendation. This finding was an oversight due to the revenue replacement calculation being completed prior to the monthly interest being posted. An adjustment was made in fiscal year 2024 to the general ledger to move the amount of revenue replacement back to the grant.

BRAZOS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Corrective Action Planned: The County will continue to monitor accounts to ensure all required amounts are posted and included in future calculations as applicable.

Status: Corrective action was taken during fiscal year 2024.





**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Budget Office

NUMBER:

DATE OF COURT MEETING: 4/1/2025

ITEM: Acknowledgement of the FY 2024-2025 Budget to Actuals by Fund as of March 26, 2025.
Acknowledgement of the FY 2024-2025 Contingency Budget to Actuals by Fund as of March 26, 2025.

TO: Commissioners Court

FROM: Nina Payne

DATE: 03/26/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

Description

Type

[Budget to Actuals FY 2025.pdf](#)

FY 2024-2025 Budget to Actuals by Fund as of 3/26/2025

Backup Material

[FY 25 Contingency Budget to Actuals Fund.pdf](#)

FY 2024-2025 Contingency Budget to Actuals by Fund as of 3/26/2025

Backup Material

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 01000 General Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Taxes	119,608,263	131,167,122	139,852,629	114,794,532	82%
Charges for Services	14,373,002	13,985,011	13,624,275	5,028,934	37%
Interest Income	8,311,341	12,656,049	10,275,000	4,240,111	41%
Other Revenue	1,265,902	2,820,246	1,086,700	612,640	56%
Reserves	-	0	101,741,160	-	-
Intergovernmental	8,218,468	968,398	857,002	448,004	52%
Other Financing Sources	215,777	190,452	210,000	110,207	52%
Total Revenue	\$151,992,753	\$161,787,279	\$267,646,766	\$125,234,428	47%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	49,486,058	57,114,903	65,886,023	28,827,910	44%
Outside Labor Costs	104,348	177,763	163,000	108,141	66%
Benefits	27,183,091	31,575,201	37,844,757	16,598,230	44%
Supplies and Other Charges	9,058,121	9,412,807	12,861,535	5,326,289	41%
Contingency	-	-	7,173,793	-	-
Repairs and Maintenance	4,532,190	9,794,592	21,788,638	3,274,270	15%
Contractual Services	9,372,616	8,872,895	10,745,147	5,182,570	48%
Professional Services	6,379,393	7,516,511	14,152,695	2,881,940	20%
Community Contracts	4,716,979	5,616,842	7,570,308	3,358,613	44%
Capital Outlay	7,260,102	7,220,517	12,168,102	1,575,726	13%
Other Financing Uses	20,917,731	478,638	77,292,768	15,843,920	20%
Total Expense	\$139,010,628	\$137,780,669	\$267,646,766	\$82,977,610	31%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 11000 Hotel Occupancy Tax Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Taxes	3,689,821	4,087,515	3,780,000	1,471,630	39%
Interest Income	119,177	318,887	250,000	136,345	55%
Other Revenue	1,500	2,750	-	-	-
Reserves	-	-	2,340,838	-	-
Other Financing Sources	246,080	46,707	-	-	-
Total Revenue	\$4,056,579	\$4,455,859	\$6,370,838	\$1,607,974	25%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	84,744	75,019	170,364	44,525	26%
Benefits	41,481	36,337	76,620	19,493	25%
Supplies and Other Charges	30,866	32,748	139,175	55,812	40%
Contingency	-	-	548,989	-	-
Repairs and Maintenance	-	-	2,502,500	-	-
Contractual Services	347,894	175,950	187,690	82,250	44%
Professional Services	24,960	5,300	5,500	5,300	96%
Community Contracts	1,370,205	1,110,866	1,050,000	340,567	32%
Capital Outlay	554,303	563,572	440,000	40,428	9%
Other Financing Uses	-	1,250,000	1,250,000	-	-
Total Expense	\$2,454,451	\$3,249,791	\$6,370,838	\$588,375	9%

**Brazos County, Texas
 FY 2024-2025 Budget to Actuals -
 Revenue and Expenditure
 Categories Report by Fund
 (Unaudited)**

Fund: 12000 State Lateral Road Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	5,056	13,763	11,000	3,368	31%
Reserves	-	-	244,000	-	-
Intergovernmental	30,347	29,508	29,000	29,502	102%
Total Revenue	\$35,403	\$43,271	\$284,000	\$32,870	12%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Repairs and Maintenance	-	-	284,000	165,000	58%
Total Expense	-	-	\$284,000	\$165,000	58%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 13000 Unclaimed Property Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	9,140	23,062	15,000	9,583	64%
Reserves	-	-	94,000	-	-
Total Revenue	\$9,140	\$23,062	\$109,000	\$9,583	9%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Supplies and Other Charges	-	-	21,800	-
Contingency	-	-	87,200	-
Total Expense	-	-	\$109,000	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 15000 Law Library Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	164,116	105,074	95,000	45,443	48%
Interest Income	1,942	8,101	5,000	3,467	69%
Reserves	-	-	167,500	-	-
Total Revenue	\$166,057	\$113,175	\$267,500	\$48,909	18%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	62,593	65,385	267,500	18,641	7%
Total Expense	\$62,593	\$65,385	\$267,500	\$18,641	7%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 16000 Local Provider Participation
Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Taxes	31,728,216	40,008,694	38,000,000	32,809,747	86%
Interest Income	433,637	1,392,213	1,000,000	456,723	46%
Other Revenue	397,231	487,494	480,000	318,276	66%
Reserves	-	-	23,000,000	-	-
Total Revenue	\$32,559,083	\$41,888,401	\$62,480,000	\$33,584,746	54%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	134,246	-	-	-	-
Community Contracts	26,044,743	37,357,270	62,460,000	16,946,210	27%
Other Financing Uses	20,000	20,000	20,000	20,000	100%
Total Expense	\$26,198,989	\$37,377,270	\$62,480,000	\$16,966,210	27%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 18000 Law Enforcement Education
Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Reserves	-	-	82,738	-	-
Intergovernmental	14,872	37,584	36,900	42,779	116%
Total Revenue	\$14,872	\$37,584	\$119,638	\$42,779	36%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	12,741	25,911	119,638	1,684	1%
Total Expense	\$12,741	\$25,911	\$119,638	\$1,684	1%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 19000 Court Records Preservation
Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	623	410	400	50	13%
Interest Income	15,192	36,545	30,000	13,313	44%
Reserves	-	-	699,000	-	-
Total Revenue	\$15,815	\$36,955	\$729,400	\$13,363	2%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Supplies and Other Charges	-	-	30,400	-
Contractual Services	-	-	699,000	-
Total Expense	-	-	\$729,400	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 20000 County Clerk Records
Management Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	364,311	305,258	300,000	126,010	42%
Interest Income	31,036	69,629	60,000	24,967	42%
Reserves	-	-	1,268,000	-	-
Total Revenue	\$395,347	\$374,888	\$1,628,000	\$150,977	9%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	104,059	124,374	134,033	61,919	46%
Benefits	56,889	62,648	84,743	32,022	38%
Supplies and Other Charges	725	17,345	8,500	938	11%
Contingency	-	-	1,074,884	-	-
Repairs and Maintenance	-	-	500	-	-
Contractual Services	327,291	133,123	325,340	25,387	8%
Capital Outlay	-	22,822	-	-	-
Total Expense	\$488,964	\$360,313	\$1,628,000	\$120,266	7%

**Brazos County, Texas
 FY 2024-2025 Budget to Actuals -
 Revenue and Expenditure
 Categories Report by Fund
 (Unaudited)**

Fund: 20010 County Clerk Archival Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	290,550	280,855	275,000	115,370	42%
Interest Income	30,786	74,394	66,000	29,163	44%
Reserves	-	-	1,440,000	-	-
Total Revenue	\$321,336	\$355,249	\$1,781,000	\$144,533	8%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Contingency	-	-	1,206,000	-	-
Contractual Services	253,734	220,953	575,000	358	0%
Total Expense	\$253,734	\$220,953	\$1,781,000	\$358	0%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 22000 Courthouse Security Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	115,046	89,005	90,800	39,108	43%
Interest Income	5,325	6,601	-	3,308	-
Reserves	-	-	161,000	-	-
Other Financing Sources	294,951	-	-	-	-
Total Revenue	\$415,322	\$95,606	\$251,800	\$42,417	17%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	375,202	-	-	-	-
Benefits	155,455	0	-	-	-
Supplies and Other Charges	4,033	2,936	2,510	638	25%
Contingency	-	-	168,131	-	-
Repairs and Maintenance	13,633	4,633	20,000	-	-
Contractual Services	-	-	50,000	450	1%
Community Contracts	1,011	1,062	1,159	645	56%
Capital Outlay	-	6,263	10,000	-	-
Total Expense	\$549,334	\$14,895	\$251,800	\$1,734	1%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 22010 Justice Court Security Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	33,424	35,820	34,800	13,801	40%
Interest Income	4,523	12,673	11,000	5,023	46%
Reserves	-	-	256,000	-	-
Total Revenue	\$37,947	\$48,492	\$301,800	\$18,824	6%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Repairs and Maintenance	-	-	64,800	-
Contractual Services	-	-	30,000	-
Professional Services	-	-	57,000	-
Capital Outlay	-	-	150,000	-
Total Expense	-	-	\$301,800	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 23000 District Clerk Records
Management Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	84,461	126,480	120,000	59,403	50%
Interest Income	5,326	14,174	12,000	5,988	50%
Reserves	-	-	297,000	-	-
Total Revenue	\$89,788	\$140,653	\$429,000	\$65,391	15%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	19,979	60,195	77,300	29,571	38%
Benefits	1,553	4,718	19,304	7,328	38%
Contractual Services	149,231	-	312,396	-	-
Professional Services	-	-	20,000	-	-
Total Expense	\$170,763	\$64,914	\$429,000	\$36,899	9%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 23010 District Clerk Archival Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	595	320	200	35	18%
Interest Income	131	75	65	30	47%
Reserves	-	-	1,500	-	-
Total Revenue	\$726	\$395	\$1,765	\$65	4%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Salaries and Wages	18,345	-	-	-
Benefits	1,426	-	-	-
Professional Services	-	-	1,765	-
Total Expense	\$19,771	-	\$1,765	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 24000 Justice of the Peace
 Technology Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	28,209	30,068	29,200	11,601	40%
Interest Income	4,324	10,515	10,000	1,446	14%
Reserves	-	-	82,000	-	-
Total Revenue	\$32,534	\$40,584	\$121,200	\$13,047	11%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	10,166	13,388	17,800	173	1%
Contingency	-	-	97,200	-	-
Contractual Services	889	-	6,200	-	-
Capital Outlay	-	148,938	-	-	-
Total Expense	\$11,055	\$162,326	\$121,200	\$173	0%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 24010 County and District Court
 Technology Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	10,059	8,304	8,400	3,316	39%
Interest Income	2,647	6,831	6,000	2,582	43%
Reserves	-	-	134,000	-	-
Total Revenue	\$12,706	\$15,135	\$148,400	\$5,898	4%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Supplies and Other Charges	-	-	148,400	-
Total Expense	-	-	\$148,400	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 25000 Forfeiture Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	5,329	304	-	43,175	-
Interest Income	918	1,965	-	1,288	-
Reserves	-	-	37,827	-	-
Total Revenue	\$6,247	\$2,269	\$37,827	\$44,463	118%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	2,563	235	17,636	3,526	20%
Contingency	-	-	20,191	-	-
Capital Outlay	5,133	-	-	-	-
Total Expense	\$7,696	\$235	\$37,827	\$3,526	9%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 26000 District Attorney Hot Check
 Collections Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	113	277	100	103	103%
Other Revenue	150	75	150	75	50%
Reserves	-	-	5,300	-	-
Total Revenue	\$263	\$352	\$5,550	\$178	3%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Contingency	-	-	5,550	-
Total Expense	-	-	\$5,550	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 27000 Bail Bond Board Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	2,428	5,975	5,000	2,181	44%
Other Revenue	2,500	2,500	2,500	-	-
Reserves	-	-	114,000	-	-
Total Revenue	\$4,928	\$8,475	\$121,500	\$2,181	2%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	321	-	4,001	-	-
Benefits	113	-	1,011	-	-
Supplies and Other Charges	-	419	6,660	665	10%
Contingency	-	-	109,828	-	-
Total Expense	\$433	\$419	\$121,500	\$665	1%

**Brazos County, Texas
 FY 2024-2025 Budget to Actuals -
 Revenue and Expenditure
 Categories Report by Fund
 (Unaudited)**

Fund: 28000 Voter Registration Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date
Intergovernmental	16,804	-	-	-
Total Revenue	\$16,804	-	-	-

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Supplies and Other Charges	1,071	-	-	-
Contractual Services	15,733	-	-	-
Total Expense	\$16,804	-	-	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 29000 Vehicle Inventory Interest
Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Taxes	8,389	2,465	2,500	2,335	93%
Interest Income	23,620	53,643	48,000	18,926	39%
Reserves	-	-	378,266	-	-
Total Revenue	\$32,009	\$56,108	\$428,766	\$21,261	5%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	-	-	11,100	-	-
Benefits	-	-	2,805	-	-
Supplies and Other Charges	5,117	2,196	26,750	1,604	6%
Contingency	-	-	357,611	-	-
Repairs and Maintenance	240	-	1,000	-	-
Contractual Services	-	-	2,000	-	-
Professional Services	-	-	7,500	-	-
Capital Outlay	-	-	20,000	-	-
Total Expense	\$5,357	\$2,196	\$428,766	\$1,604	0%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 30000 Brazos County Grant Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Public Health Revenue	0	60,000	-	-	-
Other Revenue	32	-	-	-	-
Intergovernmental	2,603,804	4,272,026	4,261,239	2,388,121	56%
Other Financing Sources	336,489	478,638	1,148,482	-	-
Total Revenue	\$2,940,325	\$4,810,663	\$5,409,721	\$2,388,121	44%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	1,748,464	2,794,329	3,394,634	1,511,805	45%
Benefits	813,685	1,211,302	1,461,116	640,223	44%
Supplies and Other Charges	106,792	176,139	115,324	41,568	36%
Contingency	-	-	303,192	-	-
Repairs and Maintenance	5,186	3,637	4,900	736	15%
Contractual Services	116,713	403,012	110,055	133,088	121%
Professional Services	-	2,500	2,500	3,600	144%
Capital Outlay	158,206	377,396	18,000	51,788	288%
Total Expense	\$2,949,047	\$4,968,314	\$5,409,721	\$2,382,808	44%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 31000 American Rescue Plan Act

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Intergovernmental	7,495,180	1,509,822	20,884,000	-	-
Other Financing Sources	-	-	15,784,000	15,610,777	99%
Total Revenue	\$7,495,180	\$1,509,822	\$36,668,000	\$15,610,777	43%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Expenditures Budgeted in Excess of Actual	7,299,824	(478,903)	-	-	-
Supplies and Other Charges	-	(5,180)	-	-	-
Contractual Services	132,000	813,154	1,668,000	-	-
Capital Outlay	63,356	1,180,752	35,000,000	3,131,784	9%
Total Expense	\$7,495,180	\$1,509,822	\$36,668,000	\$3,131,784	9%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 32000 SB 22 2023 Rural Law
 Enforcement Salary Assistance Program

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	-	22,969	-	18,628	-
Intergovernmental	-	1,026,255	1,050,000	1,050,000	100%
Total Revenue	-	\$1,049,224	\$1,050,000	\$1,068,628	102%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	-	446,978	439,118	197,572	45%
Benefits	-	110,487	110,880	48,563	44%
Supplies and Other Charges	-	105,586	67,000	-	-
Contingency	-	-	2	-	-
Repairs and Maintenance	-	40,000	-	-	-
Contractual Services	-	-	100,000	-	-
Capital Outlay	-	346,174	333,000	-	-
Total Expense	-	\$1,049,224	\$1,050,000	\$246,135	23%

**Brazos County, Texas
 FY 2024-2025 Budget to Actuals -
 Revenue and Expenditure
 Categories Report by Fund
 (Unaudited)**

Fund: 33000 Sheriff's Office Crime Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	1,599	4,597	4,300	1,443	34%
Other Revenue	8,000	60	-	-	-
Reserves	-	-	116,311	-	-
Total Revenue	\$9,599	\$4,657	\$120,611	\$1,443	1%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	4,796	3,237	63,100	1,397	2%
Contingency	-	-	23,511	-	-
Repairs and Maintenance	1,369	-	4,000	-	-
Capital Outlay	7,608	-	30,000	-	-
Total Expense	\$13,773	\$3,237	\$120,611	\$1,397	1%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 34000 District Attorney Crime
Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	32,611	11,242	20,000	36,351	182%
Interest Income	5,816	12,302	11,000	3,805	35%
Reserves	-	-	215,900	-	-
Total Revenue	\$38,427	\$23,544	\$246,900	\$40,156	16%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	20,383	27,105	84,512	39,790	47%
Benefits	9,588	10,539	39,520	18,778	48%
Supplies and Other Charges	11,007	18,986	20,649	17,466	85%
Contingency	-	-	82,219	-	-
Contractual Services	360	360	20,000	180	1%
Other Financing Uses	-	9,000	-	-	-
Total Expense	\$41,339	\$65,990	\$246,900	\$76,214	31%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 35000 Primary Election Services
Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	70,904	14,088	25,000	11,368	45%
Interest Income	1,264	3,591	2,500	932	37%
Reserves	-	-	64,000	-	-
Total Revenue	\$72,167	\$17,679	\$91,500	\$12,300	13%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	5,479	7,163	11,700	4,827	41%
Contingency	-	-	53,800	-	-
Repairs and Maintenance	-	5,620	10,000	-	-
Contractual Services	13,414	14,166	16,000	24,986	156%
Total Expense	\$18,893	\$26,949	\$91,500	\$29,813	33%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 39010 Brazos County Housing
 Finance Corporation

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	402,125	5,334	5,000	-	-
Interest Income	5,259	27,592	0	9,820	-
Reserves	-	-	104,000	-	-
Total Revenue	\$407,384	\$32,926	\$109,000	\$9,820	9%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	-	174	4,735	-	-
Professional Services	-	-	104,265	6,500	6%
Total Expense	-	\$174	\$109,000	\$6,500	6%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 93000 Regional Mobility Authority

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	494	497	500	655	131%
Other Revenue	-	30,000	10,000	10,000	100%
Reserves	-	-	37,436	-	-
Total Revenue	\$494	\$30,497	\$47,936	\$10,655	22%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	12,120	-	-	-	-
Benefits	2,949	-	-	-	-
Supplies and Other Charges	557	-	-	-	-
Contingency	-	-	40,436	-	-
Contractual Services	25	-	-	-	-
Professional Services	7,875	7,500	7,500	3,744	50%
Total Expense	\$23,527	\$7,500	\$47,936	\$3,744	8%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 41000 General Obligation Debt
 Service Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Taxes	9,799,037	11,772,533	10,607,305	10,441,958	98%
Interest Income	345,490	541,787	450,000	118,504	26%
Reserves	-	-	2,500,000	-	-
Other Financing Sources	-	1,250,000	1,250,000	-	-
Total Revenue	\$10,144,527	\$13,564,320	\$14,807,305	\$10,560,461	71%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Debt Service	9,028,173	11,864,575	14,807,305	1,775,930	12%
Total Expense	\$9,028,173	\$11,864,575	\$14,807,305	\$1,775,930	12%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 43200 2020 Certificates of
Obligation

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	515,615	411,956	482,000	98,340	20%
Other Revenue	2,929	-	-	-	-
Reserves	-	-	5,600,000	-	-
Other Financing Sources	-	-	-	233,143	-
Total Revenue	\$518,544	\$411,956	\$6,082,000	\$331,483	5%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	54,447	0	-	-	-
Contingency	-	-	782,000	-	-
Contractual Services	2,656,302	2,398,009	-	-	-
Capital Outlay	1,891,648	632,060	5,300,000	1,702,736	32%
Total Expense	\$4,602,397	\$3,030,069	\$6,082,000	\$1,702,736	28%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 43230 On System Road Bond -
TXDOT

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	212,288	1,070,010	1,040,000	292,940	28%
Reserves	-	-	16,298,000	-	-
Other Financing Sources	20,009,102	-	-	-	-
Total Revenue	\$20,221,390	\$1,070,010	\$17,338,000	\$292,940	2%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Contractual Services	-	5,741,125	17,338,000	2,206,233	13%
Debt Service	203,216	-	-	-	-
Total Expense	\$203,216	\$5,741,125	\$17,338,000	\$2,206,233	13%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 43231 Off System Road Bond

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	109,492	500,363	263,000	134,118	51%
Reserves	-	-	5,788,000	-	-
Other Financing Sources	10,307,719	-	-	-	-
Total Revenue	\$10,417,211	\$500,363	\$6,051,000	\$134,118	2%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Capital Outlay	81,700	3,929,511	6,051,000	1,840,533	30%
Debt Service	102,830	-	-	-	-
Total Expense	\$184,530	\$3,929,511	\$6,051,000	\$1,840,533	30%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 43232 2023 Certificates of
Obligation

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	106,296	561,066	540,000	207,022	38%
Reserves	-	-	10,420,000	-	-
Other Financing Sources	10,165,860	-	50,040,000	-	-
Total Revenue	\$10,272,156	\$561,066	\$61,000,000	\$207,022	0%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Capital Outlay	61,762	98,459	61,000,000	-
Debt Service	163,164	-	-	-
Total Expense	\$224,926	\$98,459	\$61,000,000	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 45000 Capital Improvement Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date
Other Revenue	102,356	(37,500)	-	-
Reserves	-	0	18,090,000	-
Other Financing Sources	20,893,118	4,180,663	10,320,286	-
Total Revenue	\$20,995,474	\$4,143,163	\$28,410,286	-

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Contingency	-	-	1,945,000	-	-
Capital Outlay	5,391,415	9,905,434	26,465,286	1,208,668	5%
Total Expense	\$5,391,415	\$9,905,434	\$28,410,286	\$1,208,668	4%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 50000 Health and Life Insurance
Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Other Revenue	23,006,476	27,567,563	23,136,458	12,064,299	52%
Reserves	-	-	10,500,000	-	-
Total Revenue	\$23,006,476	\$27,567,563	\$33,636,458	\$12,064,299	36%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	227,069	221,846	613,622	109,388	18%
Benefits	133,569	106,496	255,837	59,662	23%
Supplies and Other Charges	53,669	58,937	124,895	35,713	29%
Contingency	-	-	5,524,827	-	-
Repairs and Maintenance	75	65	125	10	8%
Contractual Services	21,346,651	23,176,197	26,691,952	10,002,489	37%
Professional Services	379,176	372,198	425,200	169,744	40%
Total Expense	\$22,140,208	\$23,935,739	\$33,636,458	\$10,377,007	31%

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 01000 General Fund - Contingency

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Pre-Trial Bond Supervision Contingency - 10003000 *	10,000.00	-	10,000.00
Commissioner's Court Contingency - 11001500	7,093,741.00	(2,015,145.49)	5,078,595.51
Voter Registration - 13005000 *	3,152.00	(1,000.00)	2,152.00
District Attorney - Child Protective Services Contingency - 19010000 *	1,900.00	-	1,900.00
Vital Statistics/Preservation - 21010000 *	5,000.00	-	5,000.00
County Specialty Court Program Contingency - 22700100 *	20,000.00	-	20,000.00
Court Facility - Administration - 54001410 *	40,000.00	-	40,000.00
Total General Fund Contingency	7,173,793.00	(2,016,145.49)	5,157,647.51

* Can only be used for that program or division

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 11000 HOT Fund Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
HOT Fund Contingency - 11002500	548,989.00	-	548,989.00
Total HOT Fund Contingency	548,989.00	-	548,989.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 13000 Unclaimed Property Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 12005000	87,200.00	-	87,200.00
Total Unclaimed Property Fund Contingency	87,200.00	-	87,200.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 20000 County Clerk Records Management Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 21005000	1,074,884.00	-	1,074,884.00
Total Count Clerk Records Management Fund Contingency	1,074,884.00	-	1,074,884.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 20010 County Clerk Archival Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 21006000	1,206,000.00	(2,200.00)	1,203,800.00
Total Count Clerk Archival Fund Contingency	1,206,000.00	(2,200.00)	1,203,800.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 22000 Courthouse Security Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 51000100	168,131.00	-	168,131.00
Total Courthouse Security Fund Contingency	168,131.00	-	168,131.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 24000 Justice of the Peace Technology Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
JP Technology Administration - 24005000	77,200.00	-	77,200.00
JP Technology - JP #1 - 24005100	5,000.00	-	5,000.00
JP Technology - JP #2 - 24005200	5,000.00	-	5,000.00
JP Technology - JP #3 - 24005300	5,000.00	-	5,000.00
JP Technology - JP #4 - 24005400	5,000.00	-	5,000.00
Total Justice of the Peace Technology Fund Contingency	97,200.00	-	97,200.00

* Can only be used for this fund and specific divisions

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 25000 Forfeiture Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Sheriff Forfeiture Fund - 2801000	20,191.00	-	20,191.00
Total Forfeiture Fund Contingency	20,191.00	-	20,191.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 26000 District Attorney Hot Check Collections Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 19006000	5,550.00	-	5,550.00
Total District Attorney Hot Check Collections Fund - Contingency	5,550.00	-	5,550.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 27000 Bail Bond Board Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 12006000	109,828.00	-	109,828.00
Total Bail Bond Board Fund - Contingency	109,828.00	-	109,828.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 29000 Vehicle Inventory Interest Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 13006000	357,611.00	-	357,611.00
Total Vehicle Inventory Interest Fund - Contingency	357,611.00	-	357,611.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 30000 Grant Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Texas Indigent Defense Commission - 272200	191,075.00	(191,075.00)	-
BV Human Trafficking Task Force Development - 283700	93,101.00	(79,783.76)	13,317.24
Metropolitan Planning - 424100	19,016.00	-	19,016.00
Total Grant Fund Contingency	303,192.00	(270,858.76)	32,333.24

* Can only be used for this fund and specific divisions

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 33000 Sheriff's Office Crime Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 28050000	23,511.00	-	23,511.00
Total Sheriff's Office Crime Fund Contingency	23,511.00	-	23,511.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 34000 District Attorney Crime Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 19200100	82,219.00	-	82,219.00
Total District Attorney Crime Fund Contingency	82,219.00	-	82,219.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 35000 Primary Election Services Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 21130000	53,800.00	(24,500.00)	29,300.00
Total Primary Election Services Fund Contingency	53,800.00	(24,500.00)	29,300.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 43200 2020 Certificates of Obligation - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Commissioner's Court Contingency - 11001500	782,000.00	(782,000.00)	-
Total 43200 2020 Certificates of Obligation Contingency	782,000.00	(782,000.00)	-

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 45000 General Permanent Improvement Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Commissioner's Court Contingency - 63110001	1,945,000.00	(1,945,000.00)	-
Total General Permanent Improvement Fund Contingency	1,945,000.00	(1,945,000.00)	-

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 50000 Health and Life Insurance Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Group Insurance - Admiration - 64005000	5,504,827.00	-	5,504,827.00
Health and Wellness Clinic - 64005100	20,000.00	-	20,000.00
Total Health and Life Insurance Fund Contingency	5,524,827.00	-	5,524,827.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 55000 Jail Commissary Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Jail Commissary - 28006000	346,688.00	-	346,688.00
Total Jail Commissary Fund Contingency	346,688.00	-	346,688.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 58000 County Attorney Operating Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 18006000	64,000.00	(4,978.27)	59,021.73
Total County Attorney Operating Fund Contingency	64,000.00	(4,978.27)	59,021.73

* Can only be used for this fund