

BUDGET PROCESS

DEFINITION AND AUTHORITY

The budget is a financial plan for a fiscal year of operations that matches all planned revenues and expenditures with the services provided the citizens of Fort Bend County based on the established budget policy. Fort Bend County has a fiscal year of October 1, through September 30. The Budget Officer must file a copy of the proposed budget with the County Clerk and the Auditor. Upon receipt of the proposed budget, the Commissioners Court is required to set a date and place for a public hearing “*within 10 calendar days after the date the proposed budget is filed but before the last day of the first month of the fiscal year*” (LGC Sec. 111.067b) to discuss the budget. According to the Texas Local Government Code:

Sec. 111.067. Public Hearing on Proposed Budget

“The Commissioners Court shall publish notice that it will consider the proposed budget on the date of the budget hearing. The notice must be published once in a newspaper of general circulation in the County and must state the date, time, and location of the hearing.”

At the hearing, the Commissioners Court give all interested taxpayers of the county an opportunity to be heard for, or against, any expenditure account or revenue estimate. At the conclusion of the public hearing the Commissioners Court shall take action on the proposed budget. The Commissioners Court may approve the tax rate for the coming fiscal year prior to adopting the budget, but approving the tax rate fixes the revenue. Once the budget is approved and adopted by Commissioners Court, the Budget Office shall file a copy of the budget with the County Clerk and the County Auditor.

BUDGET AMENDMENT PROCESS

Amendments to the budget can be made after adoption. According to Section 111.070. of the Texas Local Government Code:

(b) The Commissioners Court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the court amends the original budget to meet an emergency, the Court shall file a copy of its order amending the budget with the County Clerk and the clerk shall attach the copy to the original budget.

According to local government code, the Commissioners Court is authorized to make inter-department and inter-fund transfers during the fiscal year, if necessary. Section 111.070c says, “*the Commissioners Court may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure.*”

In a case where the County receives grant or aid money, the budget may be amended to show receipt of the grant funds Texas Local Government Code Section 111.0706 states:

The County Auditor shall certify to the Commissioners Court the receipt of all public or private grant or aid money 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 grant or aid money for its intended purpose.

The same holds true for any revenues received from intergovernmental contracts such as contract deputy agreements the County has with some master planned communities. In the event that a contract is formed with the County after the budget has been adopted, the budget may be amended to reflect the special revenues. Section 111.0707 of the Texas Local Government Code states:

The County Auditor shall certify to the Commissioners Court the receipt of all revenue from intergovernmental contract 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.

BUDGET PREPARATION

The Budget Office is responsible for analyzing financial needs and preparing the 2013 budget of Fort Bend County. The budget process was initiated on January, 24 2012 when the Commissioners Court adopted the County's Budget Policy for 2013. Lawson Budgeting & Planning (LBP) training was held February 20 through February 22, 2012 to teach end users how to enter budget requests using the new software. In April, each department submitted 2013 budgets, including New Program Requests and Capital Projects, if applicable. All departments and offices were asked to reduce their operating accounts by eight percent. The Budget Officer scheduled and conducted preliminary workshops with the Elected Officials, Department Heads and Commissioners Court in May. These workshops were held to discuss each department's requests and to provide better justification for their requests if the Commissioners Court needed it. During the months of May and June, the Budget Office prepared a budget considering all levels of service discussed during the preliminary budget workshops. A Capital Improvement Projects workshop was held separately in late May to discuss all projects. The Budget Office distributed the recommended budgets to departments July 5, 2012 and held meetings with Department Heads and Elected Officials regarding their recommended budgets. On July 16-20, 2012 additional workshops were held to discuss the recommended budget prepared by the Budget Office. These workshops were held with the Commissioners Court and were for departments and elected offices to discuss their recommended budget if an agreement had not been made during the budget meetings held earlier in the month. Department Heads and Elected Officials were encouraged to provide additional justification and explanations about their programs during these workshops.

PUBLIC HEARING AND BUDGET ADOPTION

On August 14, 2012 the Commissioners Court proposed a tax rate for Fort Bend County and Fort Bend County Drainage District. They also set public hearings for the evening of September 10, 2012 and the afternoon of September 11, 2012 on the proposed budgets for Fort Bend County and Fort Bend County Drainage District. This year Fort Bend County's Proposed Tax Rate was lower than the effective rate which negated public hearings on the tax rates. Also on August 14, 2012, the Commissioners Court proposed salaries for Elected Officials. The Proposed Budget was filed with the County Clerk and the County Auditor on September 4, 2012. A Public Hearing for the proposed budgets was held on both dates, September 10th and 11th, and after the second public hearing on September 11, 2012 the Commissioners Court voted on and approved the 2013 Budget for Fort Bend County and Fort Bend County Drainage District. Also on September 11th, the Court adopted a tax rate for Fort Bend County and Fort Bend County Drainage District the same as the 2011 tax rate.

**BUDGET CALENDAR
FOR FISCAL YEAR 2013**

Month	Stage	Budget Office	Departments	Commissioners Court
January	PRELIMINARY	Jan 1 - 13: Review and Amend Budget Policy		Jan. 24: 2013 Budget Policy adopted
		Feb. 20-22: Lawson Budgeting & Planning (LBP) Training	Feb. 20-22: Lawson Budgeting & Planning (LBP) Training	
February		Feb. 23-24: Budget Kick-off Meetings	Feb. 23-24: Budget Kick-off Meetings	
March	REQUEST	Feb. 27: Budget Office Releases LBP for users to begin 2013 budget requisitions	Feb. 27: Departments begin entering budget requests into LBP	
April		April 13: Budget Office closes LBP (Budget Requests Due)	April 13: Budget Requests Due	
		April 19: Budget Office distributes budget requests to Commissioners	April 18: Capital Improvement Project Requests are due	April 19: Budget Office distributes budget requests to Commissioners
May		April 26: Budget Office meets with Building & Space Committee to review CIP		
		May 9-11: Preliminary Budget Hearings	May 9-11: Preliminary Budget Hearings	May 9-11: Preliminary Budget Hearings
		May 23-25: CIP Workshops	May 23-25: CIP Workshops	May 23-25: CIP Workshops
June	RECOMMENDED	June: Budget Office analyzes budget requests and prepares a recommended budget		
July		July 5: Recommended Budgets are distributed to Offices and Departments	July 5: Recommended Budgets are distributed to Offices and Departments	
		July 10-13: Budget Meetings	July 10-13: Budget Meetings	
		July 16-20: Final Budget Hearings	July 16-20: Final Budget Hearings	July 16-20: Final Budget Hearings
		July 25: Last day for chief appraiser to certify appraisal roll to each taxing unit (Tax Code sec. 26.01)		

BUDGET SUMMARY

Month	Stage	Budget Office	Departments	Commissioners Court
August	PROPOSED	Aug. Budget Office finalizes the Budget for Proposal		Aug. 14: Commissioners Court 1. Propose a Tax Rate (Court must take record vote) 2. Set Public Hearings on a tax increase. Aug. 23 @ 5:30 p.m. and Aug. 28 @ 1:00 p.m. 3. Set Public Hearing on the Proposed Budget for Fort Bend County and Fort Bend County Drainage District. Sept. 10 @ 5:30 p.m. and Sept. 11 @ 1:00 p.m. 4. Propose Salaries for Elected Officials 5. Propose positions and salaries for Fort Bend County and Fort Bend County Drainage District.
		Aug. 8: Effective Tax Rate for Fort Bend County and Fort Bend County Drainage District published in local paper		
		Aug. 8: Submit Agenda Request for Aug. 14 Court		
		Aug. 14: Submit legal notices for the Public Hearing on Tax Increase, Public Hearing on Proposed Budgets, and Elected Officials Proposed Salaries to Sherry Fisk in the County Clerk's Office.		
		Aug. 15: Send out Salary Notification Letters to Elected Officials		
Sept.	PROPOSED	Aug. 16: Legal Notices published in local newspaper		
				Aug. 23: 1st Public Hearing on Proposed Tax Increase for FBC and FBC Drainage @ 5:30 p.m.
				Aug. 28: 2nd Public Hearing on Proposed Tax Increase for FBC and FBC Drainage @ 1:00 p.m.
		Aug. 29-Sept. 4: Notice of Tax Revenue Increase is Published in local newspaper (Tax Office)		
		Sept. 4: Proposed Budget is filed with County Clerk and County Auditor.		

Month	Stage	Budget Office	Departments	Commissioners Court
	ADOPTED	Sept. 5: Submit Agenda request for Sept. 11 Court		
				Sept. 10: 1st Public Hearing on Proposed FBC 2013 Budget and FBC Drainage District 2013 Budget @ 5:30 p.m.
				<p>Sept. 11: Commissioners:</p> <ol style="list-style-type: none"> 1. Hold 2nd Public Hearing on Proposed FBC 2013 Budget and FBC Drainage District 2013 Budget 2. Adopt Proposed Positions for FBC and FBC Drainage District. 3. Adopt Salaries for FBC Elected Officials 4. Adopt the 2013 Budgets for FBC and FBC Drainage District 5. Adopt the 2013 Tax Rate for FBC and FBC Drainage District

FORT BEND COUNTY BUDGET POLICY FOR FY 2013

The Fort Bend County Budget appropriates the funds for the operations of each department in the county according to the financial policy of the Commissioners Court. The budget must be prepared and administered according to the laws of the State of Texas. The Commissioners Court of Fort Bend County (the Court) adopts this official budget policy in preparation of the FY 2013 Budget with the expectation that defining and announcing that policy will inevitably lead to better, more realistic budget requests, and that the public and the county departments should know and have access to the policy,

1.0 General Information

- 1.0 The first duty of the Court is to govern the County in compliance with the *laws of the State of Texas and of the United States*. The Commissioners Court recognizes its duty to the citizens of Fort Bend County to operate the County in a fiscally responsible manner. It is the *duty and responsibility* of each elected official and department head to operate their office or department frugally and efficiently. Costs for services mandated by the State and Federal Government have increased, and the County continues to grow. Therefore, it is especially important to eliminate all unnecessary expenditures.
- 1.1 Every department should make every effort to reduce expenditures or hold the line on expenditures by increasing efficiency within the office in order to meet this goal without reducing the required level of services. All programs should be examined periodically as needed to ensure they are still viable and still provide the best method of serving an identified duty of the office or department. The use of technology to increase efficiency and effectiveness and to reduce costs and manpower should be adopted when fiscally dictated.
- 1.2 Fort Bend County is one of the fastest growing counties in the United States of America. As such, we experience increasing requirements for additional services and facilities continually. Given this factor, the Departments and Offices of the County must plan and execute needed new programs to best mitigate the cost to the County, while still meeting the needs of the citizens. New programs that address a mandated or identified need by providing new services should, if possible, be proposed during budget hearings so that they may be prioritized in light of the total county budget. County government has a responsibility to its citizens to set the standard of efficiency and care by reducing costs whenever and wherever possible.
- 1.3 The Court will continue to be aware of the cost of government that is borne by taxpayers. Costs of capital projects planned for the near future may impact the financial needs of the county in the current budget. While the county's tax base had expanded at an average annual rate of almost 10% over the past eleven years, the tax base decreased by one percent for the 2010 tax year. This may strain the taxing capacity of the County. It is the County's objective to adequately provide funds for prudently managed county services without an increase in taxes. Legislation that limits the growth of property tax revenues to less than the growth of the County without consideration of programs or services mandated by the state or Federal Government will negatively impact the ability of the County to provide those services.
- 1.4 It is a major priority of the Court to advance the economic development efforts in the county. The Court will support efforts to advance economic prosperity of the county when it finds that such efforts are in the best interest of the county and its citizens. The Court will provide funds only when it can legally do so, and in the amount that represents a fair share of the efforts considering all parties that stand to benefit and all entities covered.

FORT BEND COUNTY BUDGET POLICY FOR FY 2013 (cont.)

- 1.5 All internal services should operate efficiently. The Commissioners Court will examine internal services to see if they can be better performed by the private sector. The county will continue to perform those services that it is best suited to perform. The county will adopt the policy of allocating the costs of internal services to the user departments and will initiate the allocation of those costs as rapidly as is economically feasible.
- 1.6 The cost of operations of all automobiles and light trucks will be allocated to each using department. Each department requiring a replacement car or light truck, will be allocated an amount for the replacement vehicle, and will be required to return the vehicle being replaced. Replaced vehicles will be returned to Vehicle Maintenance for sale or redistribution to other departments. Each department requesting an additional car or light truck will be required to justify the need for the additional car or light truck. If the court allows the additional vehicle, it will be an addition to the authorized list of vehicles for that department. All Departments and Offices shall be allocated a fleet of automobiles which at no time shall increase above the number approved by Commissioners Court. Funds for all new vehicles and equipment to outfit the new vehicles will be allocated in the requesting department's budget.
- 1.7 Elected Officials and Department Heads may set guidelines for the issuance and wear of uniforms as needed in their respective office or department. Employees must follow the specific uniform guidelines of their office/department. Uniform guidelines as set forth in Section 616 of the Employee Manual must be followed. All uniforms must be approved by Commissioners Court through the Budget process.

2.0 Fund Balance

- 2.1 The financial integrity of the County depends on having good financial policies. In order to maintain an excellent bond rating by the rating agencies, the County must maintain an adequate fund balance to account for emergencies. To this end, the County will budget a fund balance for the General Fund of at least fifteen percent (15%) of the total operating budget for the General Fund. Additionally, the overall total of all fund balances for all the County's funds will be no less than fifteen percent (15%) of the total County budget.

3.0 Capital Improvement Projects

- 3.1 Each department or office should present their capital projects for the next five years to the Facilities Management and Planning Director so that he may assist the County Budget Officer in consolidating them into a five-year Capital Improvements Plan and budget. Departments in a common functional area (e.g., courts or law enforcement) are encouraged to cooperate in planning for capital projects that affect the whole functional area. Budgeting and allocation of funds for capital projects will be made on the basis of long term planning. Capital projects include major equipment and software purchases (with capitalized costs of implementation) as well as construction and remodeling. Minor remodeling will be reviewed by the Building and Space Committee who will make recommendations to Commissioners Court, and, if approved, be budgeted within the department.
- 3.2 Capital improvement projects may be paid from current revenues or bonds. Bonds or other forms of debt will normally be used for capital projects when appropriate, but only when the capital asset created will have a useful life equal to or longer than the debt repayment period. All Capital Projects, whether funded with bonds or other indebtedness, or from current funds, will be managed by a multiyear budget if the construction period extends over more than one fiscal year.

FORT BEND COUNTY BUDGET POLICY FOR FY 2013 (cont.)

4.0 Performance Measures

4.1 Properly designed performance measures measure the effectiveness of the operating unit being measured. As such, they will encourage operating units to increase efficiency and effectiveness in order to improve the measures. Each department will prepare and submit to the Budget Office measures of the Department's or Office's performance. These performance measures will reflect the goals of the Department or Office as stated in their long-term plan, and will, as accurately as possible, measure attainment of an operational aspect of the goal. Departments should submit from 4 to 7 performance measures. Each Department will be responsible for maintaining data to measure attainment of these goals as set out in the performance measures, and will submit the annual results at the time the budget is submitted. The Budget Office will recommend projects of highly performing departments before those of departments whose measures indicate low performance, or which do not submit performance measures or data to support the measures.

5.0 Staffing / Training

- 5.1 It is the priority of the Court to provide adequate, qualified staffing for offices and departments, while ensuring that organizational structures are efficient. Requests for increases in staff should be made only for new programs and/or upon demonstrated increases in service requirement that cannot more efficiently be met with improved technology or changes in procedures. New staffing required by approved grants will be limited to the duration of the grant. Needs should be documented by comparisons to recognized performance standards whenever possible, by comparisons with other similarly situated counties, or by other verifiable documentation. Positions will only be approved when a verifiable need exists. Excessive overtime usage will be investigated to determine if new positions are warranted, or if the overtime is caused by a temporary situation.
- 5.2 All requested new positions will be scrutinized very closely. Highly performing departments will be recommended above those whose performance measures are sub-par or which do not submit performance measures.
- 5.3 The Court anticipates that employee compensation will be competitive with those of other comparable employers in the area. Salaries and other benefits of local governments and private sector employers in the area have been surveyed to provide a logical basis for comparison. Positions that perform nearly identical functions, or that can be classified as requiring the same skill and experience sets will be compensated equally.
- 5.4 The Court will appropriate adequate funds to ensure that the county's work force is properly trained. Every effort should be made to find or organize training in the area to minimize travel costs. Offices and Departments are encouraged to join together in training efforts within the county when common training requirements exist. Training should be coordinated through Human Resources whenever possible.
- 5.5 In order to minimize training costs while maximizing effectiveness, it shall be a policy of the County to conduct as much training as possible within the State of Texas. Out-of State travel shall not be used when acceptable alternatives exist within the State. Similarly, travel for conferences will only be approved when the educational content is applicable to the individual's duties and of a high quality so that the benefit to the County can be clearly demonstrated.

FORT BEND COUNTY BUDGET POLICY FOR FY 2013 (cont.)

6.0 Fee Schedules / Collections

- 6.1 Each county office or department should examine their fee schedule at least annually to ensure that fees are set in accordance with applicable statutes and that an appropriate amount of the cost of service is being borne by the actual user of the service. When a fee is allowed by statute, but has not been adopted by the county, this fact should be brought to the attention of the Budget Officer who will notify the Commissioners Court.
- 6.2 Every fee office will make a bona fide effort to collect all revenues rightly due the county. When collections are below standard, the county will adopt other compliance efforts (outsourcing collections or developing in-house compliance efforts), if justified by potential returns, or required by law.
- 6.3 Each annual operating fund maintained by the county shall be budgeted, including special revenue funds that are for the use of only a single department or a single purpose. All such budgets will be submitted to the Commissioners Court for consideration during the budget adoption process.

7.0 Transfer of Funds

- 7.1 Transfers within a department's budget, or within the same fund, may be made from available, budgeted money with Commissioners Court's permission. To minimize the need for excessive court actions, the budget will be prepared and managed at the account level, but adopted at a major category level, so that Departments may utilize operating funds as needed. All department heads are expected to manage their budgets to maximize efficiency and achieve the goals of the department.
- 7.2 Departments may move moneys from account to account within the major category area (except salaries, which are managed by the Budget Office). A major exception is that any movement of funds to pay for items or programs that have been discussed and disallowed during the budget process may only be made with the approval of the Commissioners Court.
- 7.3 The detail level of the adopted budget will be as follows:
- Salaries and Personnel Costs** – Includes all Salary and benefit accounts.
 - Operating and Training Costs** – Includes all day-to-day costs of operations.
 - Information Technology Costs** – Includes all Information Technology costs, including acquisition, leasing, and software costs except those items which are capitalized as over \$5,000.
 - Capital Acquisitions** – Includes all capital items with a cost over \$5,000, including Information Technology and software.
- 7.4 The Budget Office shall verify all departmental requests for budget transfers by an analysis of all previously approved budget transfers for the requesting department. All transfers of funds from the Contingency account shall be accompanied by a detailed report prepared by the Budget Office of all contingency transfers for the fiscal year and showing the current Contingency Balance.
- 7.5 Items budgeted for the purchase of specific items shall be budgeted for an adequate amount to make the purchase. Excess amounts are not available for other uses, and may be transferred by the Budget Office. For example, automobiles that are anticipated to cost a certain amount, and actually are purchased for less will result in unintended excess in the departmental budget. The Budget Office may transfer this excess to the contingency account. The Commissioners Court may, at its sole discretion, allow the money to be used for another purpose in the department's budget upon proper application by the department.

FORT BEND COUNTY BUDGET POLICY FOR FY 2013 (cont.)

8.0 Amendments to the Budget

- 8.1 Amendments to the budget (increases in the total amount of the budget for a given fund) will only occur in case of a bona fide emergency. An emergency is defined as a circumstance that will adversely impact the health or safety of citizens of the county, or severely impair the operation of the county, and that could not reasonably have been foreseen during the preparation of the budget.
- 8.2 Amendments may be made under the provisions of Local Government Code §111.0705 when the county receives the proceeds of bonds or other obligations. Upon receipt of the proceeds, the Commissioners Court may make expenditures from the proceeds in the manner provided in Chapter 111, Subchapter C for expenditures for general purposes.
- 8.3 Amendments may be made under the provisions of Local Government Code §111.0706 when the county receives a public or private grant that will make money available during the budget year, and that was not known during the budget process, if the County Auditor certifies the availability of the funds for disbursement. Upon certification, the Commissioners Court shall make a special budget for the expenditure of the funds for the purposes of the grant.
- 8.4 Amendments may be made under the provisions of Local Government Code §111.0707 when the county enters into an interlocal contract that will make money available during the budget year, and that was not known during the budget process if the County Auditor certifies the availability of the funds for disbursement. Upon certification, the Commissioners Court shall make a special budget for the expenditure of the funds for the purposes of the contract.
- 8.5 Amendments may be made under the provisions of Local Government Code §111.07075 for the purpose of spending revenues received after the start of the fiscal year from a new source not anticipated before the adoption of the budget. The Commissioners Court may adopt a special budget for the purpose of spending the revenue for general purposes or its intended purpose.

9.0 Interdepartmental Construction

- 9.1 Offices and Departments may utilize the Interdepartmental Construction department for carpentry needs or minor remodeling upon availability. However, to ensure reimbursement to the Interdepartmental Construction Department for materials, departments must allocate funds into their department's account 63700- Repairs & Maintenance before work is begun. If a department does not have the funds available in their budget, the Officer or Department Head must obtain these funds through a transfer prior to work beginning. All invoices for materials will be charged to the department's 63700 account as the project progresses so that the department can monitor the balance. Monies in this account will be restricted to reimbursing Interdepartmental Construction for material costs until the project is complete.

FINANCIAL PLAN

Purpose of Financial Plan

The main purpose of a financial plan is to guide the County in financing cost-effective services, programs and capital needs, while striving for a stable tax rate and appropriate levels for fees and service charges as prescribed by approved financial objectives. The annual audit, internal audits and review of periodic financial reports assure the accomplishment of financial objectives.

Fund Accounting

All County accounts are organized on the basis of funds (account groups), and each is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. Using these accounts, the revenues and expenditures/expenses are approved before the beginning of each fiscal year by a budget adopted by the Commissioners' Court. Currently, all county funds are grouped by two types, general governmental and special revenue fund types. Examples of general governmental funds include the general fund, debt service fund and capital projects fund. Examples of special revenue funds are the road and bridge and county records management fund. Additionally, the County includes the budget of the Drainage District as if it were a county department, since the Commissioners' Court is its governing body. It is listed as a separate fund, but it should be viewed as a general fund type. If bonds were issued for the Drainage District, it would have a separate debt service fund.

General Governmental Fund Section

- General Fund** – The General Fund is the County's primary operating fund. It is used to account for all financial transactions not properly included in other funds. The principal source of revenue is local property taxes. Expenditures include all costs associated with the daily operations of the County.
- Debt Service Fund** – This fund is used to account for the debt service transactions related to the following bond issues: Unlimited Tax & Subordinate Lien Toll Road Revenue Bonds 2003, Unlimited Tax & Subordinate Lien Toll Road Revenue Bonds 2004, Unlimited Tax Road Bonds 2006, Unlimited Tax Road Bonds 2007, Unlimited Tax Road Bonds 2009, Unlimited Tax Road Refunding Bonds 2009, Limited Tax Bonds 2007, Justice Center Limited Tax & Refunding Bonds 2009, Unlimited Tax Road Bonds 2012, Fort Bend Flood Control and Water Supply Corporation 2012, Senior Lien Toll Road 2012, Unlimited Tax & Subordinate Lien Toll Road Revenue Refunding Bond 2012.
- Capital Projects Funds** – These funds are used to account for the receipts and disbursements related to the construction or purchase of a property or facility of the County.

Special Revenue Fund Section

- Road and Bridge Fund –** The Road & Bridge Fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes, intergovernmental revenues, and fees and fines.
- Law Library Fund –** The Law Library fund was created by Commissioners Court pursuant to Article 1702h, Revised Texas Civil Statutes, for the establishment and maintenance of the County Law Library. Revenues are derived from law library fees assessed against each civil case filed in the County Court, County Court at Law, and the District Courts, except tax law suits.
- Gus George Law Academy Fund –** This fund is used to account for the transactions of the school operations of the County Law Enforcement Academy. The program is mainly funded from reimbursements from the State via the Houston-Galveston Area Council.
- County Clerk Records Mgmt Fund -** This fund is used to account for the fees collected by the County Clerk after filing and recording a document in the records of the Clerk's Office, which are to be used for records management and preservation.
- County Records Management Fund –** This fund is used to account for fees assessed and collected in criminal cases to fund records management and preservation services performed by the County.
- Courthouse Security Fund –** This fund is used to account for receipts and expenditures related to financing items for the purpose of providing security for buildings housing a District or County Court.
- Child Support Title IV-D –** This fund is used to account for monies received for processing child support payments. The amount of receipts depends on the number of child support payments processed. Expenditures from this fund are used for salaries, equipment, and other costs related to the processing of child support payments.
- SIT Interest –** This fund is used to account for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector to defray the costs of administration.

Drainage District Fund Section

- Drainage District Fund –** This fund is used to account for the receipts and disbursements related to the reclamation and drainage of lands located within the County. Revenues are derived mainly from ad-valorem taxes and impact fees assessed against the taxable properties.

Budgetary Accounting Basis

The budget is maintained on the modified accrual basis. The budget and all transactions affecting the acquisition, custodianship and disposition of anything of value by the County are recorded in detail in the accounting system adopted by the Fort Bend County Auditor. They are reported to the Commissioners' Court and to the public, as necessary, to show the full effect of transactions upon the finances of the County. The County's accounting records for general governmental operations are maintained on the modified accrual basis according to Generally Accepted Governmental Accounting Principles (GAGAP). The revenues are recorded when actually received, and expenditures are recorded when the liability is incurred (for example, when purchase orders are issued). Encumbrance accounting is used for all funds. Encumbrance accounting means that an estimated cost is recorded on the books at the time of an order of goods or services so that all obligations are booked. When the actual cost is known, it is booked, and the encumbrance is reversed.

Balanced Budget Definition

A balanced budget is determined by the positive or negative results of the Unreserved-Undesignated Fund Balance. The expenditures associated with Major Funds operating activities are supported by the revenues and accumulated resources of this category of Fund Balance. Increases or decreases in this Fund Balance category are indicative of the Major Fund's ability to support continuing operations by maintaining a balance of 15% of the current year's expense budget.

Budget Type

For each operational fund, the 2013 budget is prepared on the basis of major operating groups. The four groups are:

- Salary and Personnel Costs
- Operating and Training Costs
- Information Technology Costs
- Capital Acquisition Costs

The underlying budget is still listed by accounts (line item budget). The comprehensive budgetary process requires line item justification by departments each year, but the budget was adopted at the broader level to allow departments more flexibility within their major operating groups. Changes to line items within any group are made on authorization of the Department Head, through the Budget Office. Changes from group to group require Commissioners' Court approval. The adopted budgets are included in the Comprehensive Annual Financial Report (CAFR) for comparison purposes.

Operational Structure

Each operational fund is comprised of departments or offices, which are major organizational units of the County. Departments are generally defined as those under the operational control of the Commissioners' Court (although some departments are under the control of other boards); while offices are under the operational control of a separate Elected Official.

Examples of departments under the control of the Commissioners' Court are the Budget Office, the Information Technology Department and the Human Resources Department. Departments under the control of other boards are the County Auditor's Office, which is controlled by a board of all the District Judges; and the Purchasing Department, which is under the control of a Purchasing Board composed of three District Judges and two members of the Commissioners' Court.

For a listing of elected offices, see the organizational chart on Page 22. For a listing of all departments and offices under the Commissioners' Court or a board, consult the organizational chart on Page 23. The operational units by function are listed below.

BUDGET SUMMARY

FUND	FUNCTION	DEPARTMENT/OFFICE
General Fund	General Administration	County Judge Commissioners (Precincts 1 to 4) Special Projects Facilities Management & Planning County Clerk Human Resources Vehicle Maintenance Records Management/Grants Information Technology Public Transportation Purchasing Risk Management/Insurance Employee Health Clinic Elections Administrator Central Mail Room Fleet Management
General Fund	Financial Administration	County Tax Assessor/Collector County Treasurer County Auditor Budget Office
General Fund	Administration of Justice	District Clerk District Courts (6) Courts Administration District Attorney County Courts at Law (4) Associate County Court at Law County Attorney Child Support Juvenile Detention and Probation Juvenile Truancy Court Community Supervision and Corrections Justices of the Peace (5) Bail Bond Board
General Fund	Road and Bridge Maintenance	Road and Bridge Engineering
General Fund	Health and Welfare	Health and Human Services Social Services Health Department Indigent Health Care

		Emergency Medical Services Animal Control Seniors Center
General Fund	Cooperative Services	Extension Service Veteran's Service
General Fund	Public Safety	Constables (Precincts 1 to 4) Sheriff Emergency Management Fire Marshal Department of Public Safety
General Fund	Parks and Recreation	Parks Fairgrounds
General Fund	Libraries and Education	Library
Road and Bridge Fund	Road and Bridge Maintenance	Road and Bridge Department
Drainage District	Flood Control	Drainage District
Law Library Fund	Administration of Justice	County Law Library
Law Academy Fund	Public Safety	Gus George Law Academy
Co. Clerk Records Management Fund	General Administration	Records Management – County Clerk
Co. Records Management Fund	Administration of Justice	Records Management – County
Courthouse Security Fund	Public Safety	Courthouse Security
Debt Service Fund	Principal Retirement Interest and Fiscal Charges	Debt Service Accounts Debt Service Accounts
Child Support Title IV-D	Administration of Justice	Child Support

Bond Rating Information

The County last issued bonds on April 3, 2012 and received a rating of AA+ from S&P and Aa1 from Moody's.

Certificates of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a certificate of achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for fiscal year ended September 30, 2011, and for the last twenty three consecutive years. It is expected that the County will again receive this award for the fiscal year ended September 30, 2012.

The GFOA also awarded the Distinguished Budget Presentation Award to Fort Bend County for the fiscal year beginning October 1, 2011. This was the ninth year for the County to receive this award for budget presentation. It is expected that the County will again receive this award for the fiscal year beginning October 1, 2012.

ALL OPERATING FUNDS SUMMARY

The following table represents revenues by sources for all county funds. The amounts listed for 2011 are the actual amounts of revenue that was received for each category. The second data column shows the amount adopted for 2012. The third data column shows an estimated amount to be received in 2012, and finally the fourth data column shows the amount budgeted for 2013.

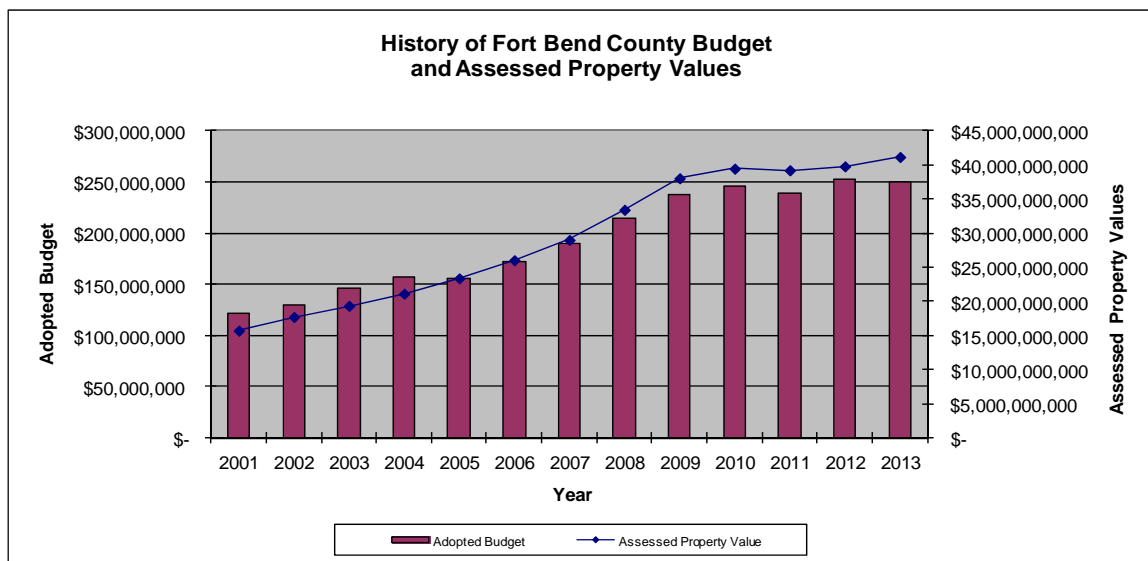
REVENUES BY TYPE

ALL FUNDS	Actuals-2011	Adopted-2012	Estimated-2012	Adopted -2013	Percent Change 2012 vs 2013 estimate
FEES & FINES	\$ 26,474,274	\$ 25,337,350	\$ 25,337,350	\$ 27,062,350	6.81%
INTEREST	\$ 2,207,546	\$ 2,039,030	\$ 2,039,030	\$ 1,249,630	-38.71%
INTERGOVERNMENTAL REVENUE	\$ 4,325,879	\$ 4,127,100	\$ 4,127,100	\$ 3,930,000	-4.78%
MISCELLANEOUS REVENUE	\$ 45,557,327	\$ 3,700,300	\$ 3,700,300	\$ 3,940,300	6.49%
TAXES	\$ 197,515,958	\$ 199,285,067	\$ 199,285,067	\$ 206,146,990	3.44%
Total	\$ 276,080,984	\$ 234,488,847	\$ 234,488,847	\$ 242,329,270	3.34%

Revenues by sources are presented for the General Fund, the Road and Bridge Fund, the Drainage District Fund, and the Debt Service Fund. The four main cost centers are general fund expenditures, road and bridge expenditures, drainage district expenditures and the payment of debt service. Expenditures are broken down by function, and presented in a chart following the revenue summary.

General Fund Revenues

The County's revenue sources remain sound. Property taxes, when assessed at the same tax rate as now, will expand from the growth in the tax base. The tax base was growing at an average rate of about 7.83 percent per year over the last nine years; however, this year the County saw an increase of 3.6% in property values. This year's General Fund property tax revenue was increased by \$3.4 million. The graph on the following page shows Fort Bend County's property tax values as they correspond to the County budget.



Other revenues continue to grow at a similar pace. The descriptions of the various categories of General Fund Revenue are below.

1. **Taxes** – Includes Current and Delinquent Property Taxes and Penalty and Interest on Property Taxes. Property tax revenues have increased at a steady rate, averaging an increase of about ten percent per year in the past ten years. The property tax amount is conditional on two factors, the taxable value of property and the tax rate. The average general fund tax rate for the past ten years is \$0.40064. The current tax rate is \$0.37776.

Property Taxes are generated by an assessment on the value of real property and some personal property. By law, the increase in valuation of real property is limited to 10 percent per year. The increase in tax rates, year over year, is also limited by several mechanisms, such as requiring hearings and allowing rollback petitions and, if successful, rollback elections. The effective tax rate is determined by calculation, on the

same tax roll with the new assessments, the tax rate that would result in the same amount of tax revenues as the previous year's tax rate produced. If this effective tax rate is exceeded by 3 percent, public hearings must be held before the new rate is adopted. If the effective rate is exceeded by 8 percent, a rollback petition is allowed. A successful petition will result in an election on whether to allow the new tax rate or not. If it is denied, the tax rate will be reduced to the effective tax rate. This year, the proposed tax rate exceeded the effective tax rate, therefore the County was required to hold public hearings before adopting the tax rate.

2. **Fees, Fines and Forfeitures** – Includes all departmental fees and all court fines and forfeitures. This category includes beer and wine licenses and automobile registration fees. Fees are set by law or by the order of the Commissioners Court. Fines and forfeitures depend on the provisions of state law, and are usually mandatory, but occasionally are optional with the Commissioners Court. This county has instituted all the optional court costs, and receives the maximum amount from these sources. Revenues from this source depend on collections by departments, the actions of the courts, incidence of offenses and various other external factors.
3. **Intergovernmental Revenues** - Intergovernmental Revenues are revenues from the state, federal or other governmental sources. They include state-shared revenues, interlocal contracts and federal grants. By their nature, this revenue source can be subject to substantial fluctuation. The County has adopted some measures in the past three years to optimize federal and state reimbursements.
4. **Interest** - Interest earnings are a function of the rate of return and amount available for investment. The amount available for investment depends on a variety of factors, the largest of which is the cash balance available for investment. This amount is not being spent for current operations, and can be invested until it is needed. Other important factors are control of cash flow and the management of the investment portfolio. Proper planning can nearly always result in a greater amount available for investment and will increase the earnings relative to the current rate of return on investments.
5. **Miscellaneous** – The miscellaneous category includes all other sources of revenue, such as contributions, reimbursements for prisoner housing and similar revenues.

The chart below represents the variations in General Fund Revenues over the past three years.

ALL FUNDS	Actuals-2011	Adopted-2012	Estimated-2012	Adopted -2013	Percent Change 2012 vs 2013 estimate
FEES & FINES	\$ 20,442,780	\$ 20,983,350	\$ 20,983,350	\$ 22,863,350	8.96%
INTEREST	\$ 1,457,487	\$ 1,503,530	\$ 1,503,530	\$ 753,530	-49.88%
INTERGOVERNMENTAL REVENUE	\$ 1,803,071	\$ 2,232,100	\$ 2,232,100	\$ 2,135,000	-4.35%
MISCELLANEOUS REVENUE	\$ 2,798,378	\$ 2,646,100	\$ 2,646,100	\$ 2,916,100	10.20%
TAXES	\$ 150,720,189	\$ 152,382,345	\$ 152,382,345	\$ 155,808,711	2.25%
Total	\$ 177,221,904	\$ 179,747,425	\$ 179,747,425	\$ 184,476,691	2.63%

REVENUES BY TYPE

Road and Bridge Fund Revenues

The Road and Bridge Fund receive revenues from three main sources, plus a small amount from miscellaneous sources. The primary source of money is from a special road tax, which is dedicated to county roads and bridges. The County has another road tax, the Farm to Market/Flood Control Tax, but the Commissioners Court has not levied this tax in the past 15 years.

1. **Taxes** – The Special Road Property tax revenue, the Farm-to-Market/Flood Control Tax (when collected), as well as all the other property tax revenues, are dependent on two factors, the taxable value of property and the tax rate. The current tax rate is \$0.028.
2. **Fees and Fines** – This category includes only the Road & Bridge portion of fees and fines. Primarily, these are the County’s share of motor vehicle registration fees, and traffic fines. Law allocates the majority of all fines and forfeitures collected by the County to the Road and Bridge Fund, with some going to law enforcement.
3. **Intergovernmental Revenues** - Intergovernmental Revenues are revenues from the state, federal or other governmental sources. They include state-shared revenues, interlocal contracts and federal grants. By their nature, this revenue source can be subject to substantial fluctuation.
4. **Interest** – This category includes only interest earnings.
5. **Miscellaneous** – This category includes sources of revenue such as intergovernmental revenues and miscellaneous revenues. Intergovernmental revenues for R&B include state shared revenues such as the Lateral Road funds, which must be used for Road and Bridge Projects. The miscellaneous revenues are contributions, reimbursements for culverts and similar revenues.

The chart below represents the variations in Road and Bridge Fund Revenues over the past three years.

REVENUES BY SOURCES

ALL FUNDS	Actuals-2011	Adopted-2012	Estimated-2012	Adopted -2013	Percent Change 2012 vs 2013 estimate
FEES & FINES	\$ 5,416,539	\$ 4,025,000	\$ 4,025,000	\$ 3,875,000	-3.73%
INTEREST	\$ 182,976	\$ 175,000	\$ 175,000	\$ 150,000	-14.29%
INTERGOVERNMENTAL REVENUE	\$ 1,399,711	\$ 1,305,000	\$ 1,305,000	\$ 1,205,000	-7.66%
MISCELLANEOUS REVENUE	\$ 934,494	\$ 450,000	\$ 450,000	\$ 450,000	0.00%
TAXES	\$ 10,955,211	\$ 12,113,848	\$ 12,113,848	\$ 11,647,969	-3.85%
Total	\$ 18,888,930	\$ 18,068,848	\$ 18,068,848	\$ 17,327,969	-4.10%

Drainage District Fund Revenues

The Drainage District Fund receives revenues from two main sources, plus a small amount from miscellaneous sources. The primary source of money is from the Drainage District Property Tax, which is dedicated to County Drainage Projects. The Drainage District is actually a separate political entity, but the Commissioners' Court is the governing body, and it is budgeted and accounted for by the County.

- 1. Property Taxes** – Drainage District Property tax revenues are dependent on the same two factors as other property taxes: the taxable value of property and the tax rate. The District has been able to operate on a relatively flat budget, and has not required additional money, so the tax rate has actually fallen for the last several years. The average tax rate for the past ten years has been \$0.02088, while the current tax rate is \$0.0190.
- 2. Interest** - Interest earnings have declined in the past few years. They have averaged around \$93,333 over the past six years, with a high of \$115,000 and a low of \$30,000. For the past three years, the earnings have had a median of \$100,000, and it is projected that they will be \$100,000 for 2013.
- 3. Miscellaneous** – The miscellaneous revenue category for the drainage district includes all other sources of revenue, such as auction sales.

The chart below represents the variations in Drainage District Fund Revenues over the past three years.

REVENUES BY SOURCES

ALL FUNDS	Actuals-2011	Adopted- 2012	Estimated- 2012	Adopted - 2013	Percent Change 2012 vs 2013 estimate
INTEREST	\$ 106,925	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
MISCELLANEOUS REVENUE	\$ 103,187	\$ 90,000	\$ 90,000	\$ 65,000	-27.78%
TAXES	\$ 7,589,103	\$ 7,419,983	\$ 7,419,983	\$ 7,775,215	4.79%
Total	\$ 7,799,216	\$ 7,609,983	\$ 7,609,983	\$ 7,940,215	4.34%

Combined Debt Service Fund Revenues

1. **Property Taxes** - Property taxes are the primary source of Debt Service money. The Debt Service Fund must, according to the Constitution, be fully covered by the property tax.
2. **Interest** - Interest earnings result from the earnings on the property taxes before they are used to pay the principal and interest on county indebtedness. It is usually a relatively small amount.
3. **Miscellaneous** – The Miscellaneous Revenue category for Debt Service includes only reimbursements.

The chart below represents the variations in Debt Service Fund Revenues over the past three years.

REVENUES BY SOURCES

	Actuals-2011	Adopted-2012	Estimated-2012	Adopted -2013	Percent Change 2012 vs 2013 estimate
ALL FUNDS					
INTEREST	\$ 141,533	\$ 145,000	\$ 145,000	\$ 145,000	0.00%
MISCELLANEOUS REVENUE	\$ 141,533	\$ 145,000	\$ 100,000	\$ 100,000	0.00%
TAXES	\$ 28,245,227	\$ 27,368,891	\$ 27,368,891	\$ 30,915,095	12.96%
Total	\$ 28,528,292	\$ 27,658,891	\$ 27,613,891	\$ 31,160,095	12.84%

Individual Debt Service Funds are shown in the Debt Service Fund area (Pages 381 - 402).

County Expenditures by Function

The County’s expenditures are presented here by function. The defined functions are General Administration, Financial Administration, Administration of Justice, Public Safety, Construction & Maintenance, Health and Welfare, Libraries and Education, Parks and Recreation, Cooperative Services, Capital Outlay and Debt Service. The County expenditures from 2012 to 2013 are expected to decrease .71 percent.

General Administration costs have decreased by -8.15 percent for 2013 as compared to the adopted budget in 2012 while costs in Financial Administration have increased by 0.06 percent.

The activity of Administration of Justice increased their budgets by 2.26 percent this year.

The chart below presents a side-by-side comparison of the expenditures by function for the past three years.

EXPENDITURES BY FUNCTION

EXPENDITURES BY FUNCTION	Actuals Expenditures- 2011	2012 Adopted Budget	2013 Adopted Budget	Percent Change 2013 vs. 2012
Public Safety	\$ 65,247,304	\$ 66,609,329	\$ 65,157,025	-2.18%
General Administration	\$ 63,636,555	\$ 43,289,276	\$ 39,759,599	-8.15%
Administration of Justice	\$ 43,100,243	\$ 35,934,388	\$ 36,746,873	2.26%
Debt Service	\$ 41,426,726	\$ 28,138,461	\$ 32,391,429	15.11%
Construction & Maintenance	\$ 29,426,147	\$ 31,585,209	\$ 30,940,530	-2.04%
Health & Welfare	\$ 15,936,332	\$ 18,107,768	\$ 17,182,225	-5.11%
Libraries & Education	\$ 12,153,550	\$ 13,149,633	\$ 13,401,244	1.91%
Financial Administration	\$ 7,182,032	\$ 7,351,300	\$ 7,355,759	0.06%
Capital Outlay	\$ -	\$ 4,952,857	\$ 4,209,995	-15.00%
Parks and Recreation	\$ 1,769,521	\$ 1,946,816	\$ 2,113,528	8.56%
Cooperative Services	\$ 996,530	\$ 1,014,449	\$ 1,019,148	0.46%
Total	\$ 280,874,940	\$ 252,079,483	\$ 250,277,355	-0.71%

*Construction & Maintenance includes the Engineering Department, Road & Bridge Department and Drainage District which use to be under Flood Control above but are broken down because they are in different funds in the breakdown of departments.

**Capital Outlay is listed separately above but is included under General Administration in the breakdown of departments.

***Transfers out taken removed. Includes Library Donations but listed in other Funds in the breakdown of departments.

Road and Bridge costs have ceased growing. In prior years it was necessary to add some funds to put Roads and Bridges into top condition. That need still exists; however, because of decreased revenues, we have also decreased the Road and Bridge budget.

Drainage District costs have decreased by 0.09 percent. The Big Creek Drainage project is now being implemented, but will be funded from other sources. The continuing operational costs for the district are well controlled and not likely to rise above the inflation rate.

The County's ability to absorb additional debt remains excellent. The bond-rating agencies have rated the County as an excellent credit risk. Moody's Investors Services improved their rating of the County from Aa3 to Aa2, while Standard and Poor's rating service also improved their rating of the County from AA- to AA+. Both ratings are considered just under the highest possible ratings.

In summary, the County remains in excellent financial health. The growth in population and economic strength continues, and shows no sign of abatement. We are continuing to strengthen financial controls in the County, and this will enhance our financial strength. All County departments continue to work toward achievement of the long-term comprehensive plan goals.

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	<u>All Funds</u>	<u>General (100)</u>	<u>Road & Bridge (155)</u>
Estimated Beginning Balance	\$ 49,672,736	\$ 31,565,967	\$ 5,195,262
Revenues			
Taxes	\$ 206,146,990	\$ 155,808,711	\$ 11,647,969
Fees, Fines, and Forfeitures	\$ 27,062,350	\$ 22,863,350	\$ 3,875,000
Intergovernmental Revenues	\$ 3,930,000	\$ 2,135,000	\$ 1,205,000
Interest	\$ 1,249,630	\$ 753,530	\$ 150,000
Miscellaneous	\$ 3,940,300	\$ 2,916,100	\$ 450,000
Total Revenues	\$ 242,329,270	\$ 184,476,691	\$ 17,327,969
Expenditures			
General Administration	\$ 39,759,599	\$ 38,723,398	\$ -
Financial Administration	\$ 7,355,759	\$ 7,355,759	\$ -
Administration of Justice	\$ 36,746,873	\$ 35,613,638	\$ -
Construction & Maintenance	\$ 30,940,530	\$ 3,063,893	\$ 19,590,522
Health and Welfare	\$ 17,182,225	\$ 17,182,225	\$ -
Cooperative Services	\$ 1,019,148	\$ 1,019,148	\$ -
Public Safety	\$ 65,157,025	\$ 64,098,105	\$ -
Parks and Recreation	\$ 2,113,528	\$ 2,113,528	\$ -
Libraries and Education	\$ 13,401,244	\$ 13,276,244	\$ -
Capital Outlay	\$ 4,209,995	\$ 4,209,995	\$ -
Debt Service	\$ 32,391,429	\$ -	\$ -
Total Expenditures	\$ 250,277,355	\$ 186,655,934	\$ 19,590,522
Change in Fund Balance	\$ (7,948,069)	\$ (2,179,229)	\$ (2,262,553)
CIP funds to be used in next 3 years	\$ 19,388,930	\$ 12,990,596	\$ 2,546,766
Estimated Ending Balance	\$ 41,724,666	\$ 29,386,737	\$ 2,932,709
EB as a Percentage of 2013 Budget	16.7%	15.7%	15.0%

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	<u>Drainage District (160)</u>	<u>Law (195)</u>	<u>Library</u>	<u>Gus George Law Academy (200)</u>
Estimated Beginning Balance	\$ 5,670,409	\$ 1,052,970		\$ 775,600
Revenues				
Taxes	\$ 7,775,215	\$ -		\$ -
Fees, Fines, and Forfeitures	\$ -	\$ 294,000		\$ -
Intergovernmental Revenues	\$ -	\$ -		\$ 125,000
Interest	\$ 100,000	\$ 8,000		\$ 7,500
Miscellaneous	\$ 65,000	\$ -		\$ 100,000
Total Revenues	\$ 7,940,215	\$ 302,000		\$ 232,500
Expenditures				
General Administration	\$ -	\$ -		\$ -
Financial Administration	\$ -	\$ -		\$ -
Administration of Justice	\$ -	\$ 265,615		\$ -
Construction & Maintenance	\$ 8,286,113	\$ -		\$ -
Health and Welfare	\$ -	\$ -		\$ -
Cooperative Services	\$ -	\$ -		\$ -
Public Safety	\$ -	\$ -		\$ 176,714
Parks and Recreation	\$ -	\$ -		\$ -
Libraries and Education	\$ -	\$ -		\$ -
Capital Outlay	\$ -	\$ -		\$ -
Debt Service	\$ -	\$ -		\$ -
Total Expenditures	\$ 8,286,113	\$ 265,615		\$ 176,714
Change in Fund Balance	\$ (345,898)	\$ 36,385		\$ 55,786
CIP funds to be used in next 3 years	\$ 3,851,568	\$ -		\$ -
Estimated Ending Balance	\$ 1,542,435	\$ 1,089,355		\$ 831,386
EB as a Percentage of 2013 Budget	18.6%	410.1%		470.5%

Updated February 13, 2012

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	JUVENILE (150)	County Records Management (285)	Courthouse Security (295)
Estimated Beginning Balance	\$ 178,474	\$ -	\$ -
Revenues			
Taxes	\$ -	\$ -	\$ -
Fees, Fines, and Forfeitures	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 150,000	\$ -	\$ -
Interest	\$ 55,000	\$ -	\$ -
Miscellaneous	\$ 31,200	\$ -	\$ -
Total Revenues	\$ 236,200	\$ -	\$ -
Expenditures			
General Administration	\$ -	\$ -	\$ -
Financial Administration	\$ -	\$ -	\$ -
Administration of Justice	\$ 400,000	\$ -	\$ -
Road and Bridge Maintenance	\$ -	\$ -	\$ -
Health and Welfare	\$ -	\$ -	\$ -
Cooperative Services	\$ -	\$ -	\$ -
Public Safety	\$ -	\$ -	\$ -
Parks and Recreation	\$ -	\$ -	\$ -
Flood Control Projects	\$ -	\$ -	\$ -
Libraries and Education	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Total Expenditures	\$ 400,000	\$ -	\$ -
Change in Fund Balance	\$ (163,800)	\$ -	\$ -
CIP funds to be used in next 3 years	\$ 14,674	\$ -	\$ -
Estimated Ending Balance	\$ -	\$ -	\$ -

**EB as a Percentage of 2013
Budget**

Updated February 13, 2012

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	<u>Child Support Title IV-D (410)</u>	<u>Debt Service (605)</u>	<u>Other Funds *</u>
Estimated Beginning Balance	\$ 276,676	\$ 4,171,422	\$ 4,568,032
Revenues			
Taxes	\$ -	\$ 30,915,095	\$ -
Fees, Fines, and Forfeitures	\$ -	\$ -	\$ 30,000
Intergovernmental Revenues	\$ 300,000	\$ -	\$ 15,000
Interest	\$ 1,500	\$ 145,000	\$ 29,100
Miscellaneous	\$ -	\$ 100,000	\$ 278,000
Total Revenues	\$ 301,500	\$ 31,160,095	\$ 352,100
Expenditures			
General Administration	\$ -	\$ -	\$ 1,036,201
Financial Administration	\$ -	\$ -	\$ -
Administration of Justice	\$ 12,954	\$ -	\$ 454,665
Road and Bridge Maintenance	\$ -	\$ -	\$ -
Health and Welfare	\$ -	\$ -	\$ -
Cooperative Services	\$ -	\$ -	\$ -
Public Safety	\$ -	\$ -	\$ 882,206
Parks and Recreation	\$ -	\$ -	\$ -
Libraries and Education	\$ -	\$ -	\$ 125,000
Capital Outlay	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ 32,391,429	\$ -
Total Expenditures	\$ 12,954	\$ 32,391,429	\$ 2,498,072
Change in Fund Balance	\$ 288,546	\$ (1,231,334)	\$ (2,145,972)
Estimated Ending Balance	\$ 565,222	\$ 2,940,088	\$ 2,422,060
EB as a Percentage of 2013 Budget	4,363%	9.1%	97.0%

*Other Funds include funds 165, 170, 205, 220, 230, 235, 240, 245, 250, 260, 265, 280, 305, 310, 315, 320, 335, 355, 385, 390 and 850

Updated February 13, 2012

COMPARISON OF BUDGETS

Acct Unit	Department/Organization	2011 Actual Exp.	2012 Adopted	2013 Adopted	% Increase over 2012
ALLCNTY	ALL COUNTY ORGS	\$ 243,471,221	\$ 252,079,490	\$ 250,277,339	-0.71%
100400100	COUNTY JUDGE	\$ 479,998	\$ 516,700	\$ 523,943	1.40%
100401100	COMMISSIONER PRECINCT 1	\$ 369,248	\$ 379,300	\$ 386,108	1.80%
100401200	COMMISSIONERS PRECINCT 2	\$ 503,875	\$ 508,667	\$ 521,309	2.49%
100401300	COMMISSIONER PRECINCT 3	\$ 366,145	\$ 391,479	\$ 425,358	8.65%
100401400	COMMISSIONER PRECINCT 4	\$ 341,295	\$ 348,338	\$ 352,735	1.26%
100403100	COUNTY CLERK	\$ 3,096,878	\$ 3,182,893	\$ 3,298,798	3.64%
100409100	NON-DEPARTMENTAL	\$ 7,078,909	\$ 11,368,776	\$ 9,859,580	-15.91%
100410100	RISK MANAGEMENT/INSURANCE	\$ 705,623	\$ 834,614	\$ 784,452	-6.01%
100410101	PROPERTY/CASUALTY/LIABILITY	\$ 1,945,831	\$ 2,700,000	\$ 2,660,000	-1.48%
100411100	ELECTIONS ADMINISTRATION	\$ 627,161	\$ 707,890	\$ 680,259	-3.90%
100411102	ELECTIONS SERVICES	\$ 437,480	\$ 555,123	\$ 546,123	-1.62%
100412100	HUMAN RESOURCES	\$ 765,448	\$ 845,985	\$ 840,935	-0.60%
100414100	VEHICLE MAINTENANCE	\$ 14,414	\$ 10,631	\$ 19,278	81.34%
100415100	FLEET MANAGEMENT	\$ -	\$ -	\$ -	#DIV/0!
100416100	RECORDS MANAGEMENT	\$ 359,938	\$ 370,236	\$ 375,708	1.48%
100417100	CENTRAL MAILROOM	\$ 657,443	\$ 683,501	\$ 686,090	0.38%
100418100	FACILITIES & PLANNING	\$ 485,582	\$ 493,053	\$ 502,624	1.94%
100418101	FACILITIES MAINTENANCE	\$ 866,658	\$ 1,152,597	\$ 1,169,843	1.50%
100418102	FACILITIES OPERATIONS	\$ 5,804,248	\$ 7,691,128	\$ 5,673,768	-26.23%
100418103	JANITORIAL	\$ 821,131	\$ 932,315	\$ 920,392	-1.28%
100426100	COUNTY COURT AT LAW #1	\$ 723,254	\$ 669,709	\$ 680,335	1.59%
100426200	COUNTY COURT AT LAW #2	\$ 851,045	\$ 691,082	\$ 684,411	-0.97%
100426300	COUNTY COURT AT LAW #3	\$ 895,833	\$ 686,940	\$ 700,198	1.93%
100426400	COUNTY COURT AT LAW #4	\$ 1,188,325	\$ 687,164	\$ 694,638	1.09%
100426500	ASSOCIATE COUNTY COURT AT LAW	\$ 190,441	\$ 196,794	\$ 205,794	4.57%
100435100	240TH DISTRICT COURT	\$ 716,729	\$ 449,701	\$ 454,568	1.08%
100435200	268TH DISTRICT COURT	\$ 930,390	\$ 465,128	\$ 467,641	0.54%
100435300	328TH DISTRICT COURT	\$ 712,888	\$ 592,528	\$ 599,832	1.23%
100435400	387TH DISTRICT COURT	\$ 601,244	\$ 520,221	\$ 528,945	1.68%
100435500	400TH DISTRICT COURT	\$ 697,216	\$ 447,701	\$ 458,779	2.47%
100435600	434TH DISTRICT COURT	\$ 1,066,762	\$ 456,682	\$ 461,488	1.05%
100440100	CHILD SUPPORT	\$ 415,528	\$ 418,027	\$ 401,924	-3.85%
100450100	DISTRICT CLERK	\$ 3,382,864	\$ 3,476,252	\$ 3,539,607	1.82%
100450101	DISTRICT CLERK - JURY PAYMENTS	\$ 312,692	\$ 325,000	\$ 275,000	-15.38%
100455100	JUSTICE OF THE PEACE PCT1 PL1	\$ 439,084	\$ 444,415	\$ 447,051	0.59%
100455200	JUSTICE OF THE PEACE PCT1 PL2	\$ 573,678	\$ 578,677	\$ 589,008	1.79%
100455300	JUSTICE OF THE PEACE #2	\$ 521,838	\$ 549,202	\$ 488,483	-11.06%
100455400	JUSTICE OF THE PEACE #3	\$ 480,014	\$ 496,063	\$ 505,024	1.81%

COMPARISON OF BUDGETS

Acct Unit	Department/Organization	2011 Actual Exp.	2012 Adopted	2013 Adopted	% Increase over 2012
100455500	JUSTICE OF THE PEACE #4	\$ 402,174	\$ 416,360	\$ 424,893	2.05%
100460100	BAIL BOND BOARD	\$ 68,460	\$ 71,820	\$ 75,002	4.43%
100475100	COUNTY ATTORNEY	\$ 1,933,244	\$ 1,960,065	\$ 1,977,223	0.88%
100480100	DISTRICT ATTORNEY	\$ 6,597,807	\$ 6,950,148	\$ 7,166,498	3.11%
100485100	PUBLIC DEFENDER MENTAL HEALTH	\$ -	\$ 295,816	\$ 386,802	30.76%
100495100	COUNTY AUDITOR	\$ 1,721,878	\$ 1,797,333	\$ 1,829,348	1.78%
100495101	DISTRICT JUDGES ATTORNEY FEES	\$ -	\$ 1,615,000	\$ 2,000,000	23.84%
100497100	COUNTY TREASURER	\$ 874,475	\$ 897,926	\$ 831,828	-7.36%
100497101	COURT COLLECTIONS	\$ 114,045	\$ 120,973	\$ 122,935	1.62%
100497102	EMS COLLECTIONS	\$ 430,195	\$ 441,971	\$ 444,737	0.63%
100499100	TAX COLLECTOR/ASSESSOR	\$ 3,611,990	\$ 3,651,361	\$ 3,683,590	0.88%
100501100	BUDGET OFFICE	\$ 405,059	\$ 441,736	\$ 443,320	0.36%
100501101	COPY CENTER	\$ 7,134	\$ -	\$ -	#DIV/0!
100503100	INFORMATION TECHNOLOGY	\$ 4,879,751	\$ 5,238,117	\$ 5,190,609	-0.91%
100505100	PURCHASING	\$ 712,748	\$ 716,591	\$ 729,954	1.86%
100512100	SHERIFF DETENTION OPERATING	\$ 26,989,569	\$ 26,735,563	\$ 25,810,819	-3.46%
100512101	SHERIFF – BAILIFFS	\$ 1,064,136	\$ 1,314,247	\$ 2,142,351	63.01%
100512102	COURTHOUSE SECURITY	\$ 425,384	\$ 444,810	\$ -	-100.00%
100540100	AMBULANCE-EMS	\$ 8,119,583	\$ 8,599,756	\$ 8,589,506	-0.12%
100543100	FIRE MARSHAL	\$ 2,303,712	\$ 2,291,080	\$ 2,299,813	0.38%
100545100	DEPT OF PUBLIC SAFETY	\$ 88,485	\$ 108,845	\$ 112,256	3.13%
100545101	DPS - LICENSE AND WEIGHT	\$ 3,508	\$ 3,466	\$ 3,466	0.00%
100550100	CONSTABLE PCT 1	\$ 1,539,851	\$ 1,473,789	\$ 1,497,849	1.63%
100550200	CONSTABLE PCT 2	\$ 1,159,486	\$ 1,172,670	\$ 1,391,655	18.67%
100550300	CONSTABLE PCT 3	\$ 985,209	\$ 962,638	\$ 969,490	0.71%
100550400	CONSTABLE PCT 4	\$ 967,236	\$ 862,370	\$ 880,522	2.10%
100555100	COURTS ADMINISTRATION	\$ 176,884	\$ 166,222	\$ 169,608	2.04%
100555101	INDIGENT DEFENSE PROGRAM	\$ 214,168	\$ 237,205	\$ 233,973	-1.36%
100555102	BEHAVIORAL HEALTH SERVICES	\$ 41,164	\$ 106,219	\$ 109,903	3.47%
100560100	SHERIFF ENFORCEMENT OPERATING	\$ 28,522,309	\$ 28,911,434	\$ 28,203,110	-2.45%
100560112	COMMISSARY ADMINISTRATION	\$ (273,011)	\$ 140,995	\$ 134,411	-4.67%
100535100	CIVIL SERVICE COMMISSION	\$ -	\$ -	\$ 76,885	#DIV/0!
100565100	CHOICES & CONSEQUENCES	\$ 60,031	\$ 61,840	\$ 61,790	-0.08%
100565101	DEATH INVESTIGATOR	\$ 22,115	\$ 24,350	\$ 24,350	0.00%
100570100	ADULT PROBATION OPERATING	\$ 151,901	\$ 234,442	\$ 146,314	-37.59%
100570102	CSR PROGRAM	\$ 253,542	\$ 270,537	\$ 274,912	1.62%
100570103	DRUG COURT - COUNTY	\$ 14,221	\$ 55,000	\$ 55,000	0.00%
100575105	JUVENILE PROBATION OPERATING	\$ 8,831,717	\$ 8,114,002	\$ 10,020,438	23.50%
100575107	JUVENILE TRUANCY COURT	\$ 48	\$ 335,231	\$ 304,205	-9.26%

COMPARISON OF BUDGETS

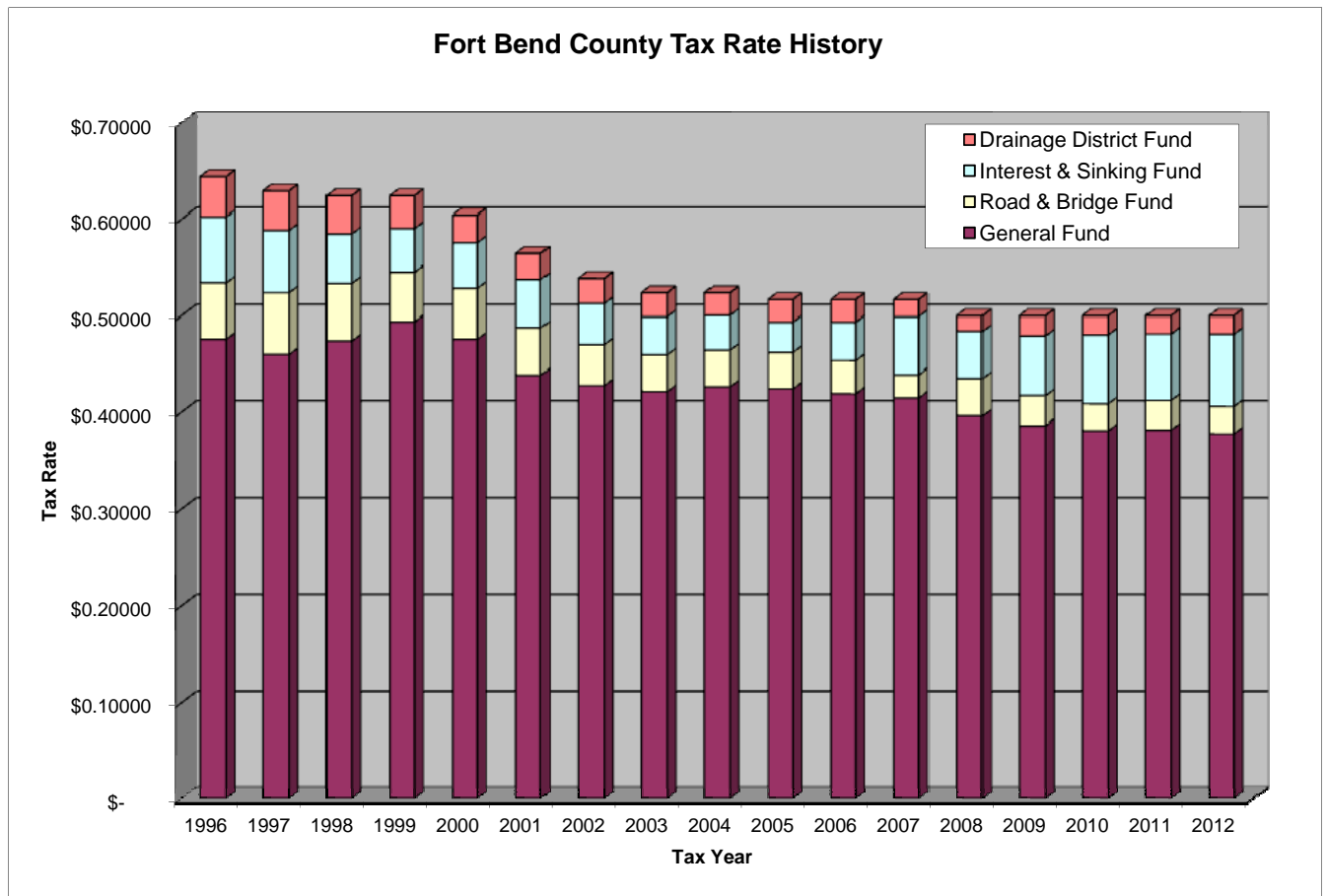
Acct Unit	Department/Organization	2011 Actual Exp.	2012 Adopted	2013 Adopted	% Increase over 2012
100580100	EMERGENCY MANAGEMENT-COUNTY	\$ 589,544	\$ 571,613	\$ 575,474	0.68%
100610100	PUBLIC TRANSPORTATION	\$ 504,286	\$ 2,389,504	\$ 2,575,529	7.79%
100611101	CARPENTER SHOP (Interdepartmental)	\$ 854,978	\$ 930,261	\$ 935,883	0.60%
100622100	ENGINEERING	\$ 1,609,295	\$ 1,695,283	\$ 1,735,840	2.39%
100622101	LANDFILL	\$ 108,669	\$ 180,040	\$ 141,256	-21.54%
100622102	RECYCLING CENTER	\$ 160,632	\$ 155,780	\$ 147,506	-5.31%
100622103	HOUSEHOLD/AG WASTE PROGRAM	\$ 85,744	\$ 120,320	\$ 103,408	-14.06%
100630100	HEALTH DEPT-COUNTY	\$ 674,137	\$ 831,572	\$ 552,077	-33.61%
100630101	CLINICAL HEALTH IMMUNIZATIONS	\$ 14,282	\$ -	\$ 287,764	#DIV/0!
100633100	ANIMAL SERVICES	\$ 588,061	\$ 700,565	\$ 712,271	1.67%
100635100	HEALTH & HUMAN SERVICES	\$ 312,071	\$ 381,768	\$ 489,462	28.21%
100635101	SENIORS CENTER	\$ -	\$ -	\$ 168,511	#DIV/0!
100638100	ENVIRONMENTAL HEALTH	\$ 1,269,104	\$ 1,276,781	\$ 1,298,529	1.70%
100640100	CIHC COORDINATOR-COUNTY	\$ 3,559,539	\$ 4,882,435	\$ 3,647,324	-25.30%
100640101	INDIGENT INMATE MEDICAL	\$ (1)	\$ -	\$ -	#DIV/0!
100645100	SOCIAL SERVICES	\$ 1,315,708	\$ 1,250,621	\$ 1,252,581	0.16%
100647101	CHILD PROTECTIVE SVCS - COUNTY	\$ 83,850	\$ 184,270	\$ 184,200	-0.04%
100650100	COUNTY LIBRARY OPERATING	\$ 12,090,766	\$ 13,024,633	\$ 13,276,244	1.93%
100655100	FAIRGROUNDS	\$ 376,126	\$ 391,072	\$ 388,644	-0.62%
100660100	PARKS DEPARTMENT	\$ 1,393,394	\$ 1,555,742	\$ 1,724,884	10.87%
100665100	EXTENSION SERVICE	\$ 804,285	\$ 825,662	\$ 823,691	-0.24%
100667100	VETERANS SERVICE	\$ 192,245	\$ 188,787	\$ 195,456	3.53%
100685100	CAPITAL OUTLAY	\$ -	\$ 4,952,857	\$ 4,209,995	-15.00%
150575100	JUVENILE PROBATION OPERATING	\$ 4,909,536.08	\$ 0.80	\$ -	-100.00%
150575101	JUVENILE DETENTION OPERATING	\$ 4,140,727.88	\$ 2,091,081.00	\$ -	-100.00%
150575108	JUVENILE TRUANCY OFFICERS	\$ -	\$ (0.42)	\$ 400,000	
155611100	ROAD & BRIDGE	\$ 19,337,557	\$ 20,209,843	\$ 19,590,522	-3.06%
160620100	DRAINAGE DISTRICT-COUNTY	\$ 7,269,272	\$ 8,293,684	\$ 8,286,113	-0.09%
195585100	COUNTY LAW LIBRARY	\$ 229,260	\$ 247,145	\$ 265,615	7.47%
200560111	GUS GEORGE LAW ENF ACADEMY	\$ 132,216	\$ 204,164	\$ 176,714	-13.45%
270403101	RECORDS MANAGEMENT - CO.CLERK	\$ -	\$ -	\$ -	#DIV/0!
285400101	RECORDS MANAGEMENT - FBC	\$ 338,218	\$ -	\$ -	#DIV/0!
285403102	RECORDS MANAGEMENT - CO.CLERK	\$ 626,176	\$ -	\$ -	#DIV/0!
285450101	RECORDS MANAGEMENT-DIST CLERK	\$ 17,335	\$ -	\$ -	#DIV/0!
295400102	COURTHOUSE SECURITY	\$ -	\$ -	\$ -	#DIV/0!
410440101	CHILD SUPPORT TITLE IV-D REIMB	\$ 7,904	\$ 15,064	\$ 12,954	-14.01%

COMPARISON OF BUDGETS

Acct Unit	Department/Organization	2011 Actual Exp.	2012 Adopted	2013 Adopted	% Increase over 2012
605680210	2003 PERM. IMPROVE. REFUNDING	\$ 3,934,250	\$ -	\$ -	0.00%
605680220	2006 UNLIMITED TAX ROAD	\$ 2,359,356	\$ 2,363,031	\$ 2,358,406	-0.20%
605680225	2007 UNLIMITED TAX ROAD	\$ 1,915,979	\$ 1,911,279	\$ 1,914,979	0.19%
605680230	2007 FACILITIES BOND	\$ 6,604,925	\$ 9,885,425	\$ 9,885,275	0.00%
605680235	2009 JUSTICE CENTER BONDS	\$ 6,026,388	\$ 6,029,838	\$ 6,030,925	0.02%
605680240	2009 UNLIMITED TAX ROAD	\$ 3,774,025	\$ 3,776,025	\$ 3,775,225	-0.02%
605680245	2009 UNLMTD TAX ROAD REFUNDING	\$ 2,865,600	\$ 2,760,425	\$ 2,656,650	-3.91%
605680250	2012 UNLIMITED TAX ROAD	\$ 676,658	\$ 1,412,438	\$ 4,497,850	68.60%
605680315	2010 FBFCWSC REFUNDING	\$ 638,412	\$ -	\$ 1,272,119	100.00%
850410104	EMPLOYEE HEALTH CLINIC	\$ -	\$ 774,503	\$ 774,503	0.00%

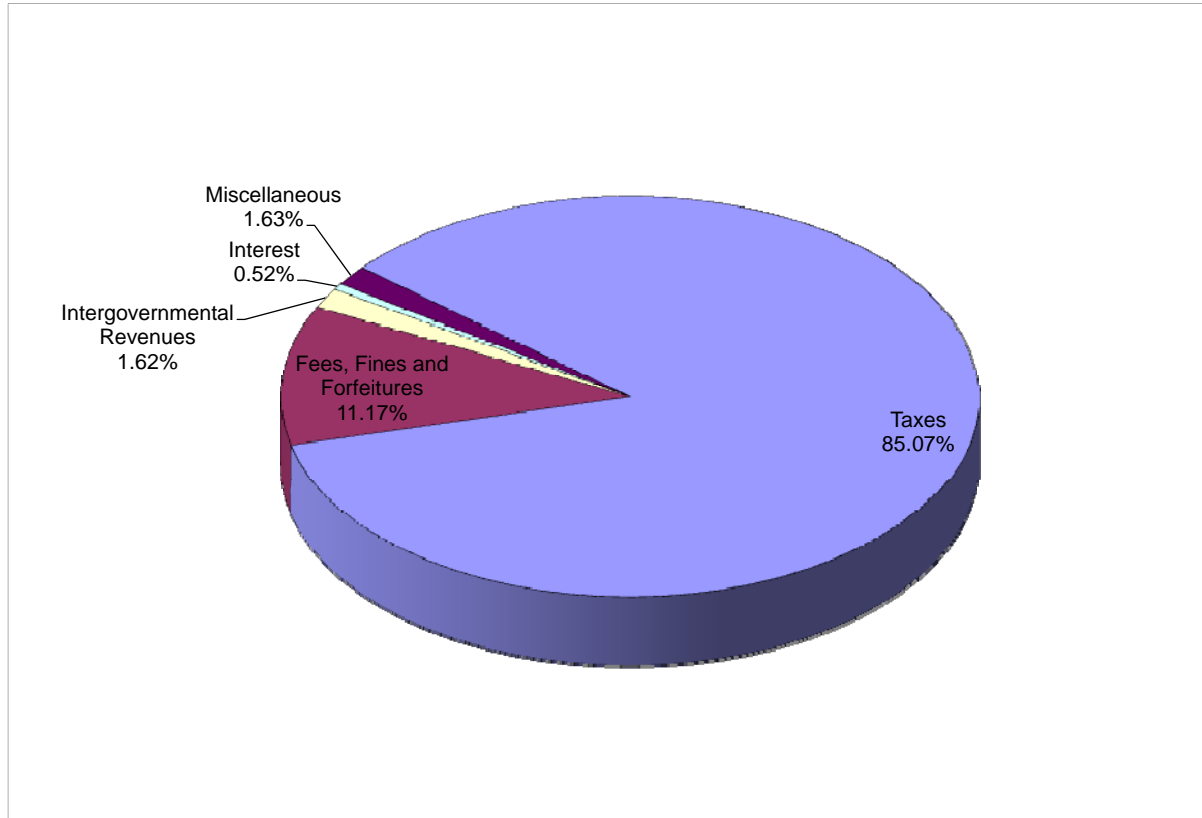
TAX RATE SUMMARY

		TAX YEAR		
		2012	2011	2010
Net Assessed Value	\$41,183,036,007			
	General Fund	\$0.37776	\$0.38184	\$0.38100
	Road and Bridge Fund	\$0.02800	\$0.03032	\$0.02770
	Interest and Sinking Fund	\$0.07500	\$0.06880	\$0.07146
	Total County Rate	\$0.48076	\$0.48096	\$0.48016
Net Assessed Value	\$40,675,924,546			
	Lateral Road/Flood Control	\$0.00000	\$0.00000	\$0.00000
	Drainage District Maint. Fund	\$0.01900	\$0.01880	\$0.01960
	TOTAL TAX RATE	\$0.49976	\$0.49976	\$0.49976



“WHERE THE MONEY COMES FROM”

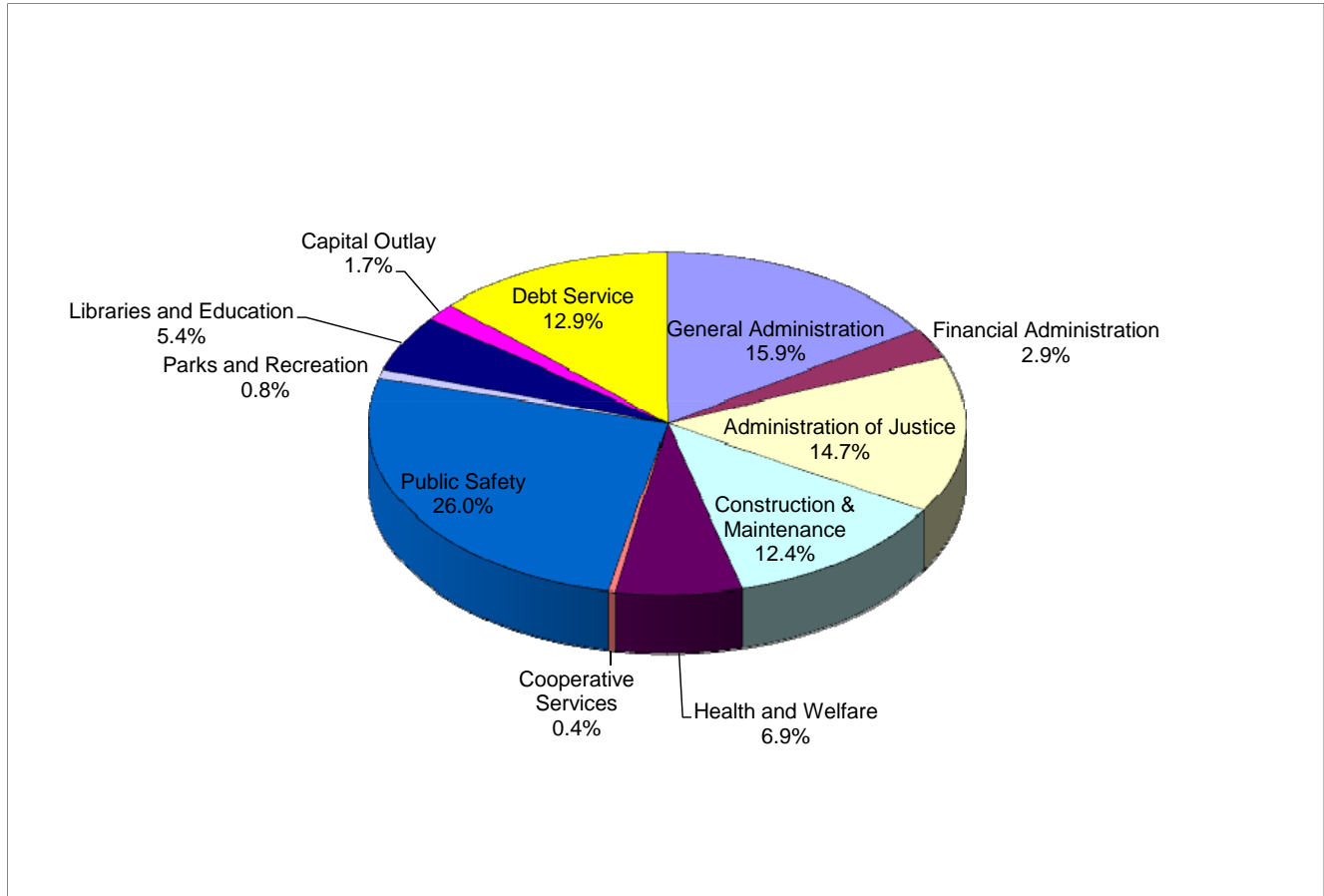
The following pie chart shows the projected general governmental revenues from all Governmental Fund Types in relation to each other for the 2013 fiscal year.



This chart indicates that the largest source of revenue comes from Taxes at 85.07%. Estimated assessed values of real and personal property in the County increased for the 2012 tax year (2013 fiscal year). The second largest source of revenue comes from Fees and Fines with a projected \$27,062,350 to be collected. Other sources of revenue for the County are Interest Earned with a projected collection of \$1,249,630, Intergovernmental Revenues with a projected collection of \$3,930,000, and Miscellaneous items with a projected collection on \$3,940,300.

“WHERE THE MONEY GOES”

The following pie chart shows the budgeted expenditures by function for all Governmental Fund Types in relationship to each other for the 2013 fiscal year.



This chart indicates that the largest percentage of the budget funds the Public Safety departments in the County in which the Sheriff’s Department accounts for \$54,013,930 of the \$65,157,025 allocated to the Public Safety departments. The second largest activity is General Administration with a \$40 million dollar budget. In the 2013 budget \$2.1 million dollars was allocated for Capital Improvement Projects.

BUDGET EXPENDITURES BY FUNCTION

The chart below shows the County's budgeted expenditures by function.

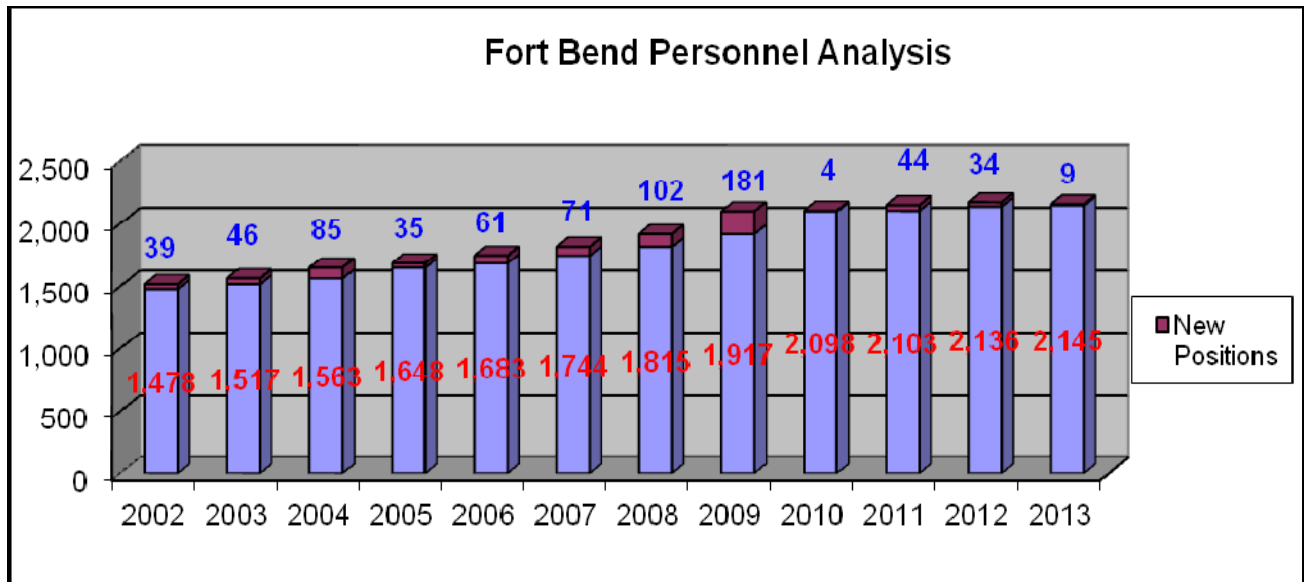
	2011 Actuals	2012 Adopted	2013 Adopted
Administration of Justice			
CAPA-CAPITAL ACQUISITIONS	\$82,740.07	\$46,000.00	\$10,320.00
IATC-INFORMATION AND TECHNOLOGY COST	\$65,587.41	\$72,760.89	\$65,960.14
OATC-OPERATING AND TRAINING COST	\$16,125,790.47	\$6,646,740.77	\$6,861,652.61
SAPC-SALARIES AND PERSONNEL COST	\$27,315,160.76	\$29,168,885.93	\$29,808,939.86
Total Cost	\$43,589,278.71	\$35,934,387.59	\$36,746,872.61
Capital Outlay			
CAPA-CAPITAL ACQUISITIONS		\$4,952,857.00	\$4,209,995.00
Total Cost		\$4,952,857.00	\$4,209,995.00
Construction & Maintenance			
CAPA-CAPITAL ACQUISITIONS	\$2,778,158.53	\$1,957,160.00	\$447,720.00
IATC-INFORMATION AND TECHNOLOGY COST	\$17,773.94	\$13,189.98	\$17,335.00
OATC-OPERATING AND TRAINING COST	\$10,842,459.79	\$12,895,619.63	\$13,674,170.90
SAPC-SALARIES AND PERSONNEL COST	\$15,807,559.55	\$16,719,238.91	\$16,801,303.94
Total Cost	\$29,445,951.81	\$31,585,208.52	\$30,940,529.84
Cooperative Services			
CAPA-CAPITAL ACQUISITIONS	\$17,100.00	\$33,500.00	
IATC-INFORMATION AND TECHNOLOGY COST	\$10,713.39		
OATC-OPERATING AND TRAINING COST	\$303,155.44	\$303,795.22	\$337,115.78
SAPC-SALARIES AND PERSONNEL COST	\$665,561.21	\$677,153.29	\$682,032.66
Total Cost	\$996,530.04	\$1,014,448.51	\$1,019,148.44
Debt Service			
OATC-OPERATING AND TRAINING COST	\$41,177,459.38	\$28,138,461.00	\$32,391,429.00
Total Cost	\$41,177,459.38	\$28,138,461.00	\$32,391,429.00
Financial Administration			
CAPA-CAPITAL ACQUISITIONS	\$5,846.00		\$6,750.00
IATC-INFORMATION AND TECHNOLOGY COST	\$23,769.91	\$11,532.26	\$3,047.00
OATC-OPERATING AND TRAINING COST	\$603,992.08	\$609,035.66	\$617,344.10
SAPC-SALARIES AND PERSONNEL COST	\$6,548,383.02	\$6,730,731.80	\$6,728,618.23
Total Cost	\$7,181,991.01	\$7,351,299.72	\$7,355,759.33

BUDGET EXPENDITURES BY FUNCTION

	2011 Actuals	2012 Adopted	2013 Adopted
General Administration			
CAPA-CAPITAL ACQUISITIONS	\$224,195.00	\$363,390.00	\$1,701,336.00
IATC-INFORMATION AND TECHNOLOGY COST	\$305,962.90	\$103,924.79	\$73,579.00
OATC-OPERATING AND TRAINING COST	\$46,060,175.29	\$23,564,985.71	\$19,838,918.10
SAPC-SALARIES AND PERSONNEL COST	\$16,337,090.70	\$19,256,975.21	\$18,145,765.74
Total Cost	\$62,927,423.89	\$43,289,275.71	\$39,759,598.84
Health & Welfare			
CAPA-CAPITAL ACQUISITIONS	\$630,218.04	\$290,309.00	\$66,450.00
IATC-INFORMATION AND TECHNOLOGY COST	\$81,586.65	\$1,042.36	\$21,937.00
OATC-OPERATING AND TRAINING COST	\$5,603,581.18	\$6,383,817.52	\$5,547,985.50
SAPC-SALARIES AND PERSONNEL COST	\$11,521,657.26	\$11,432,598.89	\$11,545,852.89
Total Cost	\$17,837,043.13	\$18,107,767.77	\$17,182,225.39
Libraries & Education			
CAPA-CAPITAL ACQUISITIONS	\$69,309.90	\$30,000.00	\$20,860.00
IATC-INFORMATION AND TECHNOLOGY COST	\$188,955.76	\$65,000.00	\$90,000.00
OATC-OPERATING AND TRAINING COST	\$2,790,099.57	\$2,811,723.70	\$2,975,886.90
SAPC-SALARIES AND PERSONNEL COST	\$9,054,927.83	\$10,242,909.41	\$10,314,497.09
Total Cost	\$12,103,293.06	\$13,149,633.11	\$13,401,243.99
Parks and Recreation			
CAPA-CAPITAL ACQUISITIONS	\$6,979.79	\$34,000.00	
IATC-INFORMATION AND TECHNOLOGY COST	\$376.69	\$5,405.00	\$480.00
OATC-OPERATING AND TRAINING COST	\$540,049.44	\$576,580.91	\$701,252.80
SAPC-SALARIES AND PERSONNEL COST	\$1,223,039.59	\$1,330,829.88	\$1,411,794.86
Total Cost	\$1,770,445.51	\$1,946,815.79	\$2,113,527.66
Public Safety			
CAPA-CAPITAL ACQUISITIONS	\$1,406,944.57	\$1,429,786.00	\$209,779.80
IATC-INFORMATION AND TECHNOLOGY COST	\$232,221.86	\$142,426.14	\$80,453.80
OATC-OPERATING AND TRAINING COST	\$13,665,241.22	\$13,281,306.05	\$14,164,962.61
SAPC-SALARIES AND PERSONNEL COST	\$53,166,026.05	\$51,755,810.47	\$50,701,828.65
Total Cost	\$68,470,433.70	\$66,609,328.65	\$65,157,024.86

NEW POSITION TREND

FY	Adopted Budget	New Position Cost	New Positions	Total Positions	%of New Positons to Budgets	%of New Salary to Budget
2001	\$ 121,373,358					
2002	\$ 130,172,843	\$ 1,267,413	39	1,478	2.64%	0.97%
2003	\$ 146,344,630	\$ 1,443,967	46	1,517	3.03%	0.99%
2004	\$ 157,426,258	\$ 2,628,937	85	1,563	5.44%	1.67%
2005	\$ 155,128,468	\$ 1,175,095	35	1,648	2.12%	0.76%
2006	\$ 172,294,030	\$ 1,792,078	61	1,683	3.62%	1.04%
2007	\$ 190,567,876	\$ 1,946,542	71	1,744	4.07%	1.02%
2008	\$ 214,362,881	\$ 2,863,227	102	1,815	5.62%	1.34%
2009	\$ 237,378,737	\$ 4,578,096	181	1,917	9.44%	1.93%
2010	\$ 245,398,140	\$ 123,387	4	2,098	0.19%	0.05%
2011	\$ 239,624,407	\$ 942,504	44	2,103	2.09%	0.39%
2012	\$ 252,079,483	\$ 1,741,048	34	2,136	1.59%	0.69%
2013	\$ 250,277,339	\$ 543,147	9	2,145	0.42%	0.22%



The graph and table above illustrates the personnel growth of Fort Bend County over the last ten years. From 2002 thru 2013, Fort Bend County added 711 new positions. In the last 2 years the county has added 45 positions. In 2012, after the budget was adopted, 6 additional positions were added throughout the year.

