

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 2012 budget of Fort Bend County. The budget process was initiated on January, 25 2011 when the Commissioners Court adopted the County's Budget Policy for 2012. Lawson Budgeting & Planning (LBP) training was held February 21 through February 23, 2011 to teach end users how to enter budget requests using the new software. In April, each department submitted 2012 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 7, 2011 and held meetings with Department Heads and Elected Officials regarding their recommended budgets. On July 18-22, 2011 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 23, 2011 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 19, 2011 and the afternoon of September 20, 2011 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 23, 2011, the Commissioners Court proposed salaries for Elected Officials to be the same as the fiscal year 2011 salaries. The Proposed Budget was filed with the County Clerk and the County Auditor on September 12, 2011. A Public Hearing for the proposed budgets was held on both dates, September 19th and 20th, and after the second public hearing on September 20, 2011 the Commissioners Court voted on and approved the 2012 Budget for Fort Bend County and Fort Bend County Drainage District. Also on September 20th, the Court adopted a tax rate for Fort Bend County and Fort Bend County Drainage District the same as the 2010 tax rate.

**FORT BEND COUNTY
BUDGET CALENDAR
FOR FISCAL YEAR 2012**

Month	Stage	Budget Office	Departments	Commissioners Court
January	PRELIMINARY	Jan 1 - 14: Review and Amend Budget Policy		Jan. 25: 2012 Budget Policy adopted
February		Feb. 21-23: Lawson Budgeting & Planning (LBP) Training	Feb. 21-23: Lawson Budgeting & Planning (LBP) Training	
		Feb. 24-25: Budget Kick-off Meetings	Feb. 24-25: Budget Kick-off Meetings	
March	REQUEST	Feb. 28: Budget Office Releases LBP for users to begin 2012 budget requisitions	Feb. 28: Departments begin entering budget requests into LBP	
April		April 15: Budget Office closes LBP (Budget Requests Due)	April 15: Budget Requests Due	
		April 21: Budget Office distributes budget requests to Commissioners	April 18-21: Capital Improvement Project Requests are due	April 21: Budget Office distributes budget requests to Commissioners
		April 28: Budget Office meets with Building & Space Committee to review CIP		
May		May 11-13: Preliminary Budget Hearings	May 11-13: Preliminary Budget Hearings	May 11-13: Preliminary Budget Hearings
		May 25-27: CIP Workshops	May 25-27: CIP Workshops	May 25-27: CIP Workshops
June	RECOMMENDED	June: Budget Office analyzes budget requests and prepares a recommended budget		
July		July 7: Recommended Budgets are distributed to Offices and Departments	July 7: Recommended Budgets are distributed to Offices and Departments	
		July 12-15: Budget Meetings	July 12-15: Budget Meetings	
		July 18-22: Final Budget Hearings	July 18-22: Final Budget Hearings	July 18-22: Final Budget Hearings
		July 23: Last day for chief appraiser to certify appraisal roll to each taxing unit (Tax Code sec. 26.01)		

Month	Stage	Budget Office	Departments	Commissioners Court
August	PROPOSED	Aug. Budget Office finalizes the Budget for Proposal		Aug. 23: Commissioners Court
		Aug. 17: Effective Tax Rate for Fort Bend County and Fort Bend County Drainage District published in local paper		1. Propose a Tax Rate (Court must take record vote)
		Aug. 17: Submit Agenda Request for Aug. 23 Court		2. Set Public Hearings on a tax increase. Sept. 1 @ 5:30 p.m. and Sept. 6 @ 1:00 p.m.
		Aug. 23: 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.		3. Set Public Hearing on the Proposed Budget for Fort Bend
		Aug. 24: Send out Salary Notification Letters to Elected Officials		County and Fort Bend County Drainage District. Sept. 19 @ 5:30 p.m. and Sept. 20 @ 1:00 p.m.
September	PROPOSED	Aug. 25: Legal Notices published in local newspaper		4. Propose Salaries for Elected Officials
				5. Propose positions and salaries for Fort Bend County and Fort Bend County Drainage District.
				Sept. 1: 1st Public Hearing on Proposed Tax Increase for FBC and FBC Drainage @ 5:30 p.m.
				Sept. 6: 2nd Public Hearing on Proposed Tax Increase for FBC and FBC Drainage @ 1:00 p.m.
		Sept. 7: Notice of Tax Revenue Increase is Published in local newspaper (Tax Office)		
		Sept. 12: Proposed Budget is filed with County Clerk and County Auditor.		

Month	Stage	Budget Office	Departments	Commissioners Court
	ADOPTED	Sept. 14: Submit Agenda request for Sept. 20 Court		
				Sept. 19: 1st Public Hearing on Proposed FBC 2012 Budget and FBC Drainage District 2012 Budget @ 5:30 p.m.
				Sept. 20: Commissioners: 1. Hold 2nd Public Hearing on Proposed FBC 2012 Budget and FBC Drainage District 2012 Budget 2. Adopt Proposed Positions for FBC and FBC Drainage District. 3. Adopt Salaries for FBC Elected Officials 4. Adopt the 2012 Budgets for FBC and FBC Drainage District 5. Adopt the 2011 Tax Rate for FBC and FBC Drainage District

FORT BEND COUNTY BUDGET POLICY FOR FY 2012

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 2012 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 has expanded at an average annual rate of almost 10% over the past eleven years, the tax base only grew 1.5 percent for 2011 tax year. This may strain the taxing capacity of the County. However, prudently managed county services will likely be adequately provided for by the added funds from growth in the tax base without any 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.
- 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 that are requesting a vehicle are required to fill out and submit a vehicle installation request form with your budget. Funds for all new vehicles and equipment to outfit the new vehicles will be allocated in the requesting department's budget. These funds will subsequently be transferred to Vehicle Maintenance at the start of the new fiscal year. This will allow Vehicle Maintenance in conjunction with the County Purchasing Agent to standardize vehicles and equipment and purchase in bulk if discounts are available.

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 Counties 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, 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.

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 performance. These performance measures will reflect the goals of the Department 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.

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 costs.

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.

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: Library Permanent Improvement Bonds Series 1997, Fair Arena Certificate of Obligation Series 1991, Permanent Improvement Bonds 1992, Permanent Improvement Refunding Bonds 1993, Fort Bend General Obligation Bonds Series 2001, Fort Bend Flood Control Water Supply Corporation (FBFCWSC) Revenue Bonds Series 1995, FBFCWSC Refunding Bonds Series 1999, and the FBFCWSC Revenue Bonds Series 2001.

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 Management 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 2012 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
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

FUND	FUNCTION	DEPARTMENT/OFFICE
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 October 6, 2009 and received a rating of AA+ from S&P and Aa2 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, 2010, and for the last twenty two consecutive years. It is expected that the County will again receive this award for the fiscal year ended September 30, 2011.

The GFOA also awarded the Distinguished Budget Presentation Award to Fort Bend County for the fiscal year beginning October 1, 2010. This was the eighth 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, 2011.

ALL OPERATING FUNDS SUMMARY

The following table represents revenues by sources for all county funds. The amounts listed for 2010 are the actual amounts of revenue that was received for each category. The second data column shows the amount adopted for 2011. The third data column shows an estimated amount to be received in 2011, and finally the fourth data column shows the amount budgeted for 2012.

REVENUES BY TYPE

ALL FUNDS	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012	Percent Change 2012 vs. 2011 estimate
Taxes	(\$199,311,663)	(\$196,839,560)	(\$196,839,560)	(\$199,285,067)	1.24%
Fees, Fines and Forfeitures	(\$25,606,065)	(\$24,588,992)	(\$24,588,992)	(\$25,337,350)	3.04%
Intergovernmental Revenues	(\$3,878,766)	(\$3,740,000)	(\$3,740,000)	(\$4,127,100)	10.35%
Interest	(\$2,008,669)	(\$2,153,105)	(\$2,153,105)	(\$2,039,030)	-5.30%
Miscellaneous	(\$3,051,982)	(\$2,886,000)	(\$2,886,000)	(\$3,700,300)	28.22%
Total	(\$233,857,145)	(\$230,207,657)	(\$230,207,657)	(\$234,488,847)	1.86%

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.

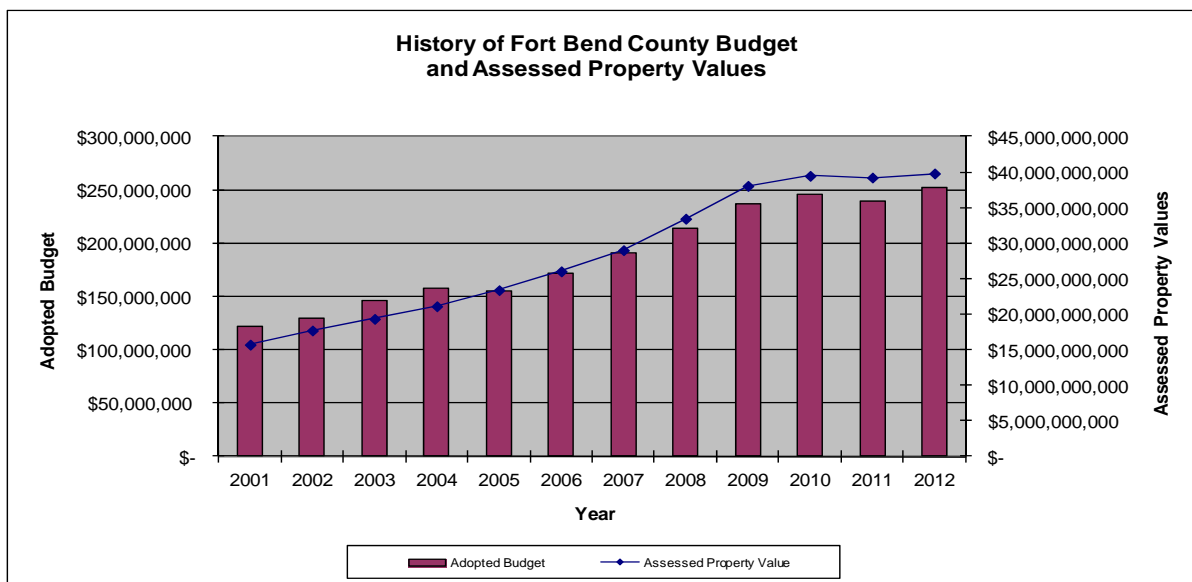
General Fund Revenues

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 10.81 percent per year over the last nine years; however, this year the County saw an increase of 1.5% in property values. This year's General Fund property tax revenue was decreased by \$2.5 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 \$0.43014. The current tax rate is \$0.38184.

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 did not exceed the effective tax rate, therefore the County was not 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.

REVENUES BY TYPE

ALL FUNDS	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012	Percent Change 2012 vs. 2011 estimate
Taxes	(\$154,230,382)	(\$150,181,924)	(\$150,181,924)	(\$152,382,345)	1.47%
Fees, Fines and Forfeitures	(\$19,275,937)	(\$19,109,992)	(\$19,109,992)	(\$20,983,350)	9.80%
Intergovernmental Revenues	(\$2,161,662)	(\$1,350,000)	(\$1,350,000)	(\$2,232,100)	65.34%
Interest	(\$1,440,982)	(\$1,553,530)	(\$1,553,530)	(\$1,503,530)	-3.22%
Miscellaneous	(\$1,869,817)	(\$1,877,500)	(\$1,877,500)	(\$2,646,100)	40.94%
Total	(\$178,978,780)	(\$174,072,946)	(\$174,072,946)	(\$179,747,425)	3.26%

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 \$0.03032.
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	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012	Percent Change 2012 vs. 2011 estimate
Taxes	(\$12,370,729)	(\$10,987,498)	(\$10,987,498)	(\$12,113,848)	10.25%
Fees, Fines and Forfeitures	(\$5,162,218)	(\$4,340,000)	(\$4,340,000)	(\$4,025,000)	-7.26%
Intergovernmen tal Revenues	(\$1,540,213)	(\$1,875,000)	(\$1,875,000)	(\$1,305,000)	-30.40%
Interest	(\$186,576)	(\$175,000)	(\$175,000)	(\$175,000)	0.00%
Miscellaneous	(\$295,076)	(\$278,500)	(\$278,500)	(\$450,000)	61.58%
Total	(\$19,554,812)	(\$17,655,998)	(\$17,655,998)	(\$18,068,848)	2.34%

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 \$0.02407, while the current tax rate is \$0.01880.
 2. **Interest** - Interest earnings have declined in the past few years. They have averaged around \$176,699 over the past eight years, with a high of \$370,460 and a low of \$42,064. For the past three years, the earnings have had a median of \$115,000, and it is projected that they will be \$100,000 for 2012.
2. **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	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012	Percent Change 2012 vs. 2011 estimate
Taxes	(\$8,054,060)	(\$7,607,584)	(\$7,607,584)	(\$7,419,983)	-2.47%
Fees, Fines and Forfeitures	\$0	\$0	\$0	\$0	
Intergovernmen tal Revenues	\$0	\$0	\$0	\$0	
Interest	(\$106,619)	(\$100,000)	(\$100,000)	(\$100,000)	0.00%
Miscellaneous	(\$70,565)	(\$245,000)	(\$245,000)	(\$90,000)	-63.27%
Total	(\$8,231,245)	(\$7,952,584)	(\$7,952,584)	(\$7,609,983)	-4.31%

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

ALL FUNDS	Actual 2010	Adopted 2011	Estimated 2011	Adopted 2012	Percent Change 2012 vs. 2011 estimate
Taxes	(\$24,656,493)	(\$28,062,554)	(\$28,062,554)	(\$27,368,891)	-2.47%
Fees, Fines and Forfeitures	\$0	\$0	\$0	\$0	
Intergovernmen tal Revenues	\$0	\$0	\$0	\$0	
Interest	(\$142,132)	(\$150,000)	(\$150,000)	(\$145,000)	-3.33%
Miscellaneous	(\$229,611)	\$0	\$0	(\$100,000)	#DIV/0!
Total	(\$25,028,236)	(\$28,212,554)	(\$28,212,554)	(\$27,613,891)	-2.12%

Individual Debt Service Funds are shown in the Debt Service Fund area (Pages 379 - 396).

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 2011 to 2012 are expected to increase 5.2 percent.

General Administration costs have increased by 10.86 percent for 2012 as compared to the adopted budget in 2012 while costs in Financial Administration have decreased by 0.20 percent.

The activity of Administration of Justice increased their budgets by 5.7 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	2010 Actual Expenditures	2011 Adopted Budget	2012 Adopted Budget	Percent Change 2011 vs. 2010
General Administration	\$ 32,699,142	\$ 39,047,331	\$ 43,289,275	10.86%
Financial Administration	\$ 6,725,826	\$ 7,366,239	\$ 7,351,300	-0.20%
Administration of Justice***	\$ 40,696,797	\$ 33,995,768	\$ 35,934,387	5.70%
Construction and Maintenance*	\$ 29,066,058	\$ 31,900,267	\$ 31,585,209	-0.99%
Health and Welfare	\$ 16,700,113	\$ 17,853,771	\$ 18,107,768	1.42%
Cooperative Services	\$ 932,744	\$ 1,085,828	\$ 1,014,449	-6.57%
Public Safety	\$ 61,494,676	\$ 63,809,252	\$ 66,609,329	4.39%
Parks and Recreation	\$ 1,572,499	\$ 1,878,720	\$ 1,946,816	3.62%
Libraries and Education ***	\$ 11,321,294	\$ 12,371,052	\$ 13,149,633	6.29%
Capital Outlay**	\$ -	\$ 2,159,000	\$ 4,952,857	129.41%
Debt Service	\$ 23,885,671	\$ 28,157,181	\$ 28,138,461	-0.07%
Total	\$ 225,094,819	\$ 239,624,410	\$ 252,079,482	5.20%

*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 increased by 1.88 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	\$ 79,606,797	\$ 52,965,968	\$ 6,736,539
Revenues			
Taxes	\$ 199,285,067	\$ 152,382,345	\$ 12,113,848
Fees, Fines, and Forfeitures	\$ 25,337,350	\$ 20,983,350	\$ 4,025,000
Intergovernmental Revenues	\$ 4,127,100	\$ 2,232,100	\$ 1,305,000
Interest	\$ 2,039,030	\$ 1,503,530	\$ 175,000
Miscellaneous	\$ 3,700,300	\$ 2,646,100	\$ 450,000
Total Revenues	\$ 234,488,847	\$ 179,747,425	\$ 18,068,848
Expenditures			
General Administration	\$ 43,289,276	\$ 42,017,439	\$ -
Financial Administration	\$ 7,351,300	\$ 7,351,299	\$ -
Administration of Justice	\$ 35,828,169	\$ 32,959,323	\$ -
Construction & Maintenance	\$ 31,585,209	\$ 3,081,682	\$ 20,209,842
Health and Welfare	\$ 18,213,987	\$ 18,213,986	\$ -
Cooperative Services	\$ 1,014,449	\$ 1,014,448	\$ -
Public Safety	\$ 66,609,329	\$ 64,993,514	\$ -
Parks and Recreation	\$ 1,946,816	\$ 1,946,815	\$ -
Libraries and Education	\$ 13,149,633	\$ 13,024,633	\$ -
Capital Outlay	\$ 4,952,857	\$ 4,952,857	\$ -
Debt Service	\$ 28,138,461	\$ -	\$ -
Total Expenditures	\$ 252,079,483	\$ 189,556,00	\$ 20,209,842
Change in Fund Balance	\$ (17,549,591)	\$ (9,808,581)	\$ (2,140,994)
Estimated Ending Balance	\$ 44,466,564	\$ 31,268,892	\$ 2,591,056
EB as a Percentage of 2012 Budget	17.6%	16.5%	12.8%

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	<u>Drainage District (160)</u>	<u>Law (195)</u>	<u>Library</u>	<u>Gus George Academy (200)</u>	<u>Law</u>
Estimated Beginning Balance	\$ 5,670,409	\$ 976,751		\$ 757,177	
Revenues					
Taxes	\$ 7,419,983	\$ -		\$ -	
Fees, Fines, and Forfeitures	\$ -	\$ 294,000		\$ -	
Intergovernmental Revenues	\$ -	\$ -		\$ 225,000	
Interest	\$ 100,000	\$ 8,000		\$ 15,000	
Miscellaneous	\$ 90,000	\$ -		\$ 165,000	
Total Revenues	\$ 7,609,983	\$ 302,000		\$ 405,000	
Expenditures					
General Administration	\$ -	\$ -		\$ -	
Financial Administration	\$ -	\$ -		\$ -	
Administration of Justice	\$ -	\$ 247,145		\$ -	
Construction & Maintenance	\$ 8,293,684	\$ -		\$ -	
Health and Welfare	\$ -	\$ -		\$ -	
Cooperative Services	\$ -	\$ -		\$ -	
Public Safety	\$ -	\$ -		\$ 204,164	
Parks and Recreation	\$ -	\$ -		\$ -	
Libraries and Education	\$ -	\$ -		\$ -	
Capital Outlay	\$ -	\$ -		\$ -	
Debt Service	\$ -	\$ -		\$ -	
Total Expenditures	\$ 8,293,684	\$ 247,145		\$ 204,164	
Change in Fund Balance	\$ (683,701)	\$ 54,855		\$ (28,336)	
Estimated Ending Balance	\$ 3,600,000	\$ 1,031,606		\$ 785,513	
EB as a Percentage of 2012 Budget	16.7%	417.4%		384.7%	

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	JUVENILE (150)	County Records Management (285)	Courthouse Security (295)
Estimated Beginning Balance	\$ 1,839,881	\$ -	\$ -
Revenues			
Taxes	\$ -	\$ -	\$ -
Fees, Fines, and Forfeitures	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 150,000	\$ -	\$ -
Interest	\$ 70,000	\$ -	\$ -
Miscellaneous	\$ 31,200	\$ -	\$ -
Total Revenues	\$ 251,200	\$ -	\$ -
Expenditures			
General Administration	\$ -	\$ -	\$ -
Financial Administration	\$ -	\$ -	\$ -
Administration of Justice	\$ 2,091,181	\$ -	\$ -
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	\$ 2,091,181	\$ -	\$ -
Change in Fund Balance	\$ 1,839,881	\$ -	\$ -
Estimated Ending Balance	\$ -	\$ -	\$ -

**EB as a Percentage of 2012
Budget**

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	\$ 311,459	\$ 5,447,396	\$ 4,844,609
Revenues			
Taxes	\$ -	\$ 27,368,891	\$ -
Fees, Fines, and Forfeitures	\$ -	\$ -	\$ 35,000
Intergovernmental Revenues	\$ 300,000	\$ -	\$ 15,000
Interest	\$ 1,500	\$ 145,000	\$ 28,500
Miscellaneous	\$ -	\$ 100,000	\$ 283,000
Total Revenues	\$ 301,500	\$ 27,613,891	\$ 361,500
Expenditures			
General Administration	\$ -	\$ -	\$ 1,271,836
Financial Administration	\$ -	\$ -	\$ -
Administration of Justice	\$ 9,000	\$ -	\$ 515,555
Road and Bridge Maintenance	\$ -	\$ -	\$ -
Health and Welfare	\$ -	\$ -	\$ -
Cooperative Services	\$ -	\$ -	\$ -
Public Safety	\$ -	\$ -	\$ 1,411,650
Parks and Recreation	\$ -	\$ -	\$ -
Libraries and Education	\$ -	\$ -	\$ 125,000
Capital Outlay	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ 28,138,461	\$ -
Total Expenditures	\$ 15,064	\$ 28,138,461	\$ 3,324,041
Change in Fund Balance	\$ 286,436	\$ (524,570)	\$ (2,962,541)
Estimated Ending Balance	\$ 597,895	\$ 4,922,826	\$ 1,882,068
EB as a Percentage of 2012 Budget	3,969%	17.5%	56.62%

*Other Funds include funds 150, 165, 170, 205, 220, 230, 235, 240, 245, 250, 260, 265, 280, 305, 310, 315, 320, 335, 355, 385, 390 and 850

COMPARISON OF BUDGETS

Acct Unit	Department/Organization	2010 Actual Exp.	2011 Adopted	2012 Adopted	% Increase over 2011
ALLCNTY	ALL COUNTY ORGS	\$ 225,094,355	\$ 239,624,410	\$ 252,079,489	5.18%
100400100	COUNTY JUDGE	\$ 410,232	\$ 516,782	\$ 516,700	-0.02%
100401100	COMMISSIONER PRECINCT 1	\$ 360,106	\$ 378,429	\$ 379,300	0.23%
100401200	COMMISSIONERS PRECINCT 2	\$ 493,395	\$ 507,341	\$ 508,667	0.26%
100401300	COMMISSIONER PRECINCT 3	\$ 380,362	\$ 394,453	\$ 391,479	-0.75%
100401400	COMMISSIONER PRECINCT 4	\$ 333,031	\$ 354,174	\$ 348,338	-1.65%
100403100	COUNTY CLERK	\$ 2,925,525	\$ 3,184,192	\$ 3,182,893	-0.04%
100409100	NON-DEPARTMENTAL	\$ 6,670,275	\$ 8,655,975	\$ 11,368,776	31.34%
100410100	RISK MANAGEMENT/INSURANCE	\$ 669,719	\$ 868,514	\$ 834,614	-3.90%
100410101	PROPERTY/CASUALTY/LIABILITY	\$ 2,029,882	\$ 2,643,800	\$ 2,700,000	2.13%
100411100	ELECTIONS ADMINISTRATION	\$ 641,349	\$ 658,199	\$ 707,890	7.55%
100411102	ELECTIONS SERVICES	\$ 422,834	\$ 569,321	\$ 555,123	-2.49%
100412100	HUMAN RESOURCES	\$ 737,145	\$ 848,570	\$ 845,985	-0.30%
100414100	VEHICLE MAINTENANCE	\$ 14,975	\$ 280,764	\$ 10,631	-96.21%
100416100	RECORDS MANAGEMENT	\$ 331,687	\$ 369,427	\$ 370,236	0.22%
100417100	CENTRAL MAILROOM	\$ 658,594	\$ 667,293	\$ 683,501	2.43%
100418100	FACILITIES & PLANNING	\$ 444,247	\$ 533,269	\$ 493,053	-7.54%
100418101	FACILITIES MAINTENANCE	\$ 762,326	\$ 1,012,723	\$ 1,152,597	13.81%
100418102	FACILITIES OPERATIONS	\$ 6,173,375	\$ 6,478,120	\$ 7,691,128	18.72%
100418103	JANITORIAL	\$ 636,081	\$ 871,903	\$ 932,315	6.93%
100419100	SPECIAL PROJECTS	\$ 121,744	\$ -	\$ -	0.00%
100426100	COUNTY COURT AT LAW #1	\$ 725,433	\$ 701,961	\$ 669,709	-4.59%
100426200	COUNTY COURT AT LAW #2	\$ 825,832	\$ 683,192	\$ 691,082	1.15%
100426300	COUNTY COURT AT LAW #3	\$ 860,266	\$ 663,256	\$ 686,940	3.57%
100426400	COUNTY COURT AT LAW #4	\$ 1,093,890	\$ 664,808	\$ 687,164	3.36%
100426500	ASSOCIATE COUNTY COURT AT LAW	\$ 144,838	\$ 195,977	\$ 196,794	0.42%
100435100	240TH DISTRICT COURT	\$ 665,638	\$ 454,450	\$ 449,701	-1.05%
100435200	268TH DISTRICT COURT	\$ 689,409	\$ 495,474	\$ 465,128	-6.12%
100435300	328TH DISTRICT COURT	\$ 772,617	\$ 557,551	\$ 592,528	6.27%
100435400	387TH DISTRICT COURT	\$ 524,258	\$ 497,726	\$ 520,221	4.52%
100435500	400TH DISTRICT COURT	\$ 619,781	\$ 555,214	\$ 447,701	-19.36%
100435600	434TH DISTRICT COURT	\$ 996,770	\$ 466,259	\$ 456,682	-2.05%
100440100	CHILD SUPPORT	\$ 402,755	\$ 419,805	\$ 418,027	-0.42%
100450100	DISTRICT CLERK	\$ 3,147,003	\$ 3,513,050	\$ 3,476,252	-1.05%
100450101	DISTRICT CLERK - JURY PAYMENTS	\$ 244,327	\$ 250,000	\$ 325,000	30.00%
100455100	JUSTICE OF THE PEACE PCT1 PL1	\$ 429,401	\$ 467,576	\$ 444,415	-4.95%
100455200	JUSTICE OF THE PEACE PCT1 PL2	\$ 553,047	\$ 566,370	\$ 578,677	2.17%
100455300	JUSTICE OF THE PEACE #2	\$ 454,579	\$ 511,732	\$ 549,202	7.32%
100455400	JUSTICE OF THE PEACE #3	\$ 452,948	\$ 489,782	\$ 496,063	1.28%
100455500	JUSTICE OF THE PEACE #4	\$ 384,406	\$ 419,078	\$ 416,360	-0.65%
100460100	BAIL BOND BOARD	\$ 65,821	\$ 69,854	\$ 71,820	2.81%

COMPARISON OF BUDGETS

Acct Unit	Department/Organization	2010 Actual Exp.	2011 Adopted	2012 Adopted	% Increase over 2011
100475100	COUNTY ATTORNEY	\$ 1,842,866	\$ 1,948,191	\$ 1,960,065	0.61%
100480100	DISTRICT ATTORNEY	\$ 6,241,222	\$ 6,736,090	\$ 6,950,148	3.18%
100485100	PUBLIC DEFENDER MENTAL HEALTH	\$ -	\$ 127,161	\$ 295,816	132.63%
100495100	COUNTY AUDITOR	\$ 1,563,901	\$ 1,760,955	\$ 1,797,333	2.07%
100495101	DISTRICT JUDGES ATTORNEY FEES	\$ -	\$ 1,300,000	\$ 1,615,000	24.23%
100497100	COUNTY TREASURER	\$ 839,904	\$ 887,987	\$ 897,926	1.12%
100497101	COURT COLLECTIONS	\$ 104,911	\$ 121,947	\$ 120,973	-0.80%
100497102	EMS COLLECTIONS	\$ 414,033	\$ 445,200	\$ 441,971	-0.73%
100499100	TAX COLLECTOR/ASSESSOR	\$ 3,368,985	\$ 3,631,222	\$ 3,651,361	0.55%
100501100	BUDGET OFFICE	\$ 411,002	\$ 440,640	\$ 441,736	0.25%
100501101	COPY CENTER	\$ 7,049	\$ 8,287	\$ -	-100.00%
100503100	INFORMATION TECHNOLOGY	\$ 4,440,662	\$ 5,188,957	\$ 5,238,117	-0.97%
100505100	PURCHASING	\$ 694,659	\$ 732,189	\$ 716,591	-1.57%
100512100	SHERIFF DETENTION OPERATING	\$ 26,133,978	\$ 25,714,124	\$ 26,735,563	3.97%
100512101	SHERIFF - BAILIFFS	\$ -	\$ 1,309,600	\$ 1,314,247	0.35%
100512102	COURTHOUSE SECURITY	\$ -	\$ 439,092	\$ 444,810	1.30%
100540100	AMBULANCE-EMS	\$ 7,725,452	\$ 8,339,480	\$ 8,599,756	3.12%
100543100	FIRE MARSHAL	\$ 2,277,473	\$ 2,302,654	\$ 2,291,080	-0.50%
100545100	DEPT OF PUBLIC SAFETY	\$ 68,893	\$ 102,136	\$ 108,845	6.57%
100545101	DPS - LICENSE AND WEIGHT	\$ 3,118	\$ 3,466	\$ 3,466	0.00%
100550100	CONSTABLE PCT 1	\$ 1,418,507	\$ 1,507,954	\$ 1,473,789	-2.27%
100550200	CONSTABLE PCT 2	\$ 1,079,778	\$ 1,161,975	\$ 1,172,670	1.10%
100550300	CONSTABLE PCT 3	\$ 948,588	\$ 998,479	\$ 962,638	-3.59%
100550400	CONSTABLE PCT 4	\$ 853,250	\$ 935,651	\$ 862,370	-7.83%
100555100	COURTS ADMINISTRATION	\$ 167,036	\$ 175,380	\$ 166,222	-5.22%
100555101	INDIGENT DEFENSE PROGRAM	\$ 228,791	\$ 232,312	\$ 237,205	2.11%
100555102	BEHAVIORAL HEALTH SERVICES	\$ -	\$ -	\$ 106,219	0.00%
100560100	SHERIFF ENFORCEMENT OPERATING	\$ 26,540,827	\$ 27,850,191	\$ 28,911,434	3.81%
100560112	COMMISSARY ADMINISTRATION	\$ 129,512	\$ -	\$ 140,995	0.00%
100565100	CHOICES & CONSEQUENCES	\$ 59,793	\$ 62,090	\$ 61,840	-0.40%
100565101	DEATH INVESTIGATOR	\$ 23,910	\$ 24,350	\$ 24,350	0.00%
100570100	ADULT PROBATION OPERATING	\$ 136,541	\$ 216,779	\$ 234,442	8.15%
100570102	CSR PROGRAM	\$ 247,599	\$ 274,127	\$ 270,537	-1.31%
100570103	DRUG COURT - COUNTY	\$ 73,279	\$ 55,000	\$ 55,000	0.00%
100575105	JUVENILE PROBATION OPERATING	\$ 8,401,172	\$ 8,831,717	\$ 8,114,002	-10.79%
100575107	JUVENILE TRUANCY COURT	\$ -	\$ -	\$ 335,231	0.00%
100580100	EMERGENCY MANAGEMENT-COUNTY	\$ 516,185	\$ 547,473	\$ 571,613	4.41%
100610100	PUBLIC TRANSPORTATION	\$ 618,079	\$ 2,389,463	\$ 2,389,504	0.00%
100611101	CARPENTER SHOP (Interdepartmental)	\$ 801,569	\$ 917,675	\$ 930,261	1.37%
100622100	ENGINEERING	\$ 1,591,217	\$ 1,737,816	\$ 1,695,283	-2.45%
100622101	LANDFILL	\$ 117,777	\$ 184,375	\$ 180,040	-2.35%

COMPARISON OF BUDGETS

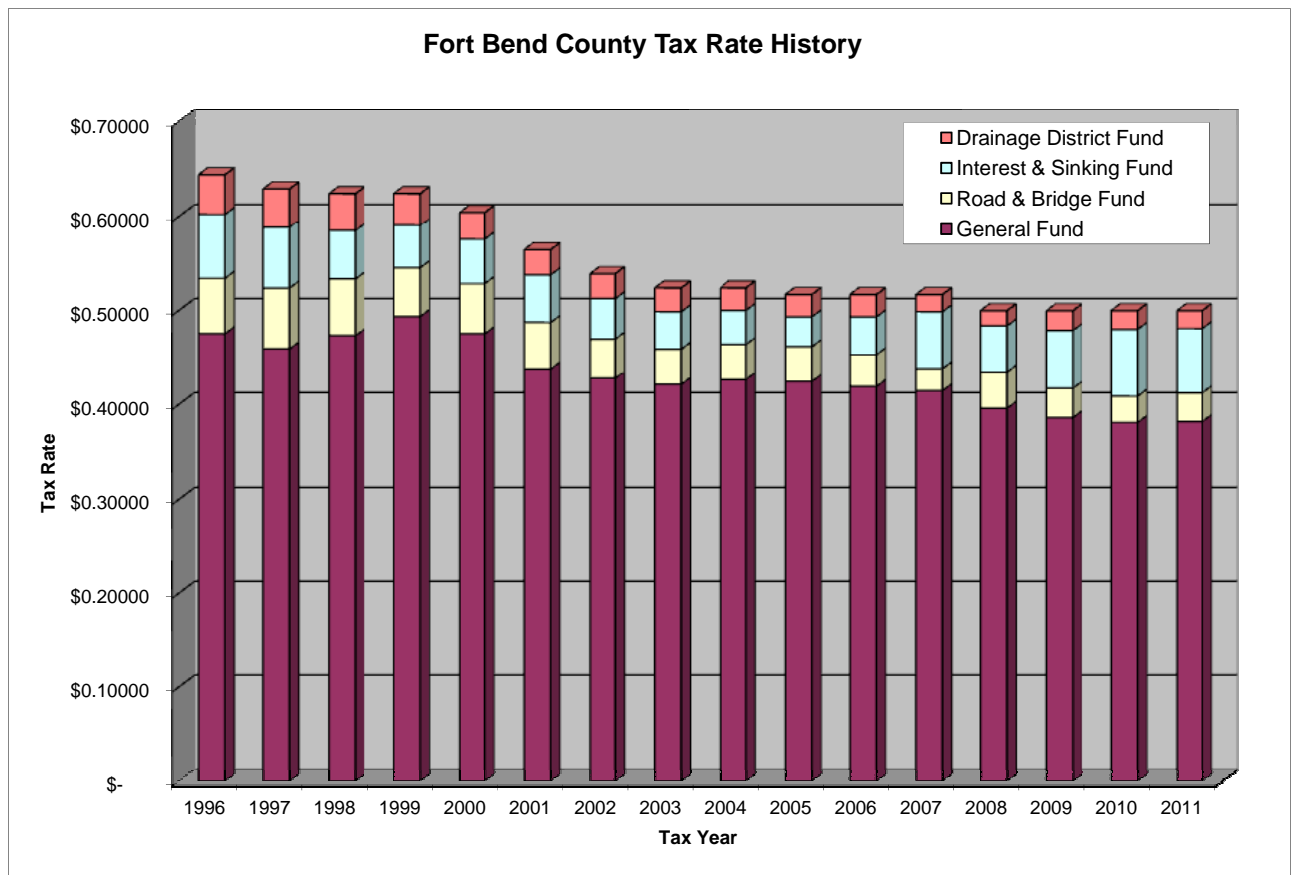
Acct Unit	Department/Organization	2010 Actual Exp.	2011 Adopted	2012 Adopted	% Increase over 2011
100622102	RECYCLING CENTER	\$ 160,184	\$ 284,319	\$ 155,780	-45.21%
100622103	HOUSEHOLD/AG WASTE PROGRAM	\$ 122,327	\$ 120,823	\$ 120,320	-0.42%
100630100	HEALTH DEPT-COUNTY	\$ 664,039	\$ 827,285	\$ 831,572	0.52%
100633100	ANIMAL SERVICES	\$ 593,532	\$ 665,169	\$ 700,565	5.32%
100635100	HEALTH & HUMAN SERVICES	\$ 376,229	\$ 393,312	\$ 381,768	-2.93%
100638100	ENVIRONMENTAL HEALTH	\$ 1,184,070	\$ 1,288,675	\$ 1,276,781	-0.92%
100640100	CIHC COORDINATOR-COUNTY	\$ 4,578,318	\$ 4,955,829	\$ 4,882,435	-1.48%
100640101	INDIGENT INMATE MEDICAL	\$ 481,471	\$ -	\$ -	0.00%
100645100	SOCIAL SERVICES	\$ 1,096,998	\$ 1,200,172	\$ 1,250,621	4.20%
100647101	CHILD PROTECTIVE SVCS - COUNTY	\$ -	\$ 183,850	\$ 184,270	0.23%
100650100	COUNTY LIBRARY OPERATING	\$ 11,264,409	\$ 12,248,052	\$ 13,024,633	6.34%
100655100	FAIRGROUNDS	\$ 363,840	\$ 400,714	\$ 391,072	-2.41%
100660100	PARKS DEPARTMENT	\$ 1,208,659	\$ 1,478,006	\$ 1,555,742	5.26%
100665100	EXTENSION SERVICE	\$ 747,764	\$ 845,129	\$ 825,662	-2.30%
100667100	VETERANS SERVICE	\$ 184,980	\$ 240,699	\$ 188,787	-21.57%
100685100	CAPITAL OUTLAY	\$ -	\$ 2,159,000	\$ 4,952,857	129.41%
150575100	JUVENILE PROBATION OPERATING	\$ 4,765,457	\$ 500,000	\$ (0)	-100.00%
150575101	JUVENILE DETENTION OPERATING	\$ 4,003,752	\$ -	\$ 2,091,081	0.00%
155611100	ROAD & BRIDGE	\$ 19,640,576	\$ 20,514,799	\$ 20,209,843	-1.49%
160620100	DRAINAGE DISTRICT-COUNTY	\$ 6,632,406	\$ 8,140,461	\$ 8,293,684	1.88%
195585100	COUNTY LAW LIBRARY	\$ 203,561	\$ 257,052	\$ 247,145	-3.85%
200560111	GUS GEORGE LAW ENF ACADEMY	\$ 66,792	\$ 202,678	\$ 204,164	0.73%
215650101	LIBRARY DONATION	\$ 56,885	\$ 123,000	\$ 125,000	1.63%
225560112	FORFEITED ASSETS TASK (STATE)	\$ 806,007	\$ 216,150	\$ 166,650	-22.90%
240455101	JP 1-1 TECHNOLOGY FUND	\$ -	\$ -	\$ -	0.00%
255480101	D.A. ASSETT FORFEITURE	\$ 68	\$ -	\$ 20,000	0.00%
260480102	D.A. BAD CHECKS	\$ 36,916	\$ 95,835	\$ 109,835	14.61%
270403101	RECORDS MANAGEMENT - CO.CLERK	\$ 1,182,647	\$ -	\$ -	0.00%
285400101	RECORDS MANAGEMENT - FBC	\$ 83,126	\$ 83,588	\$ -	-100.00%
285403102	RECORDS MANAGEMENT - CO.CLERK	\$ 32,029	\$ 672,306	\$ -	-100.00%
285450101	RECORDS MANAGEMENT-DIST CLERK	\$ 26,766	\$ 140,802	\$ -	-100.00%
290499101	VIT INTEREST (TAX)	\$ 16,042	\$ 70,000	\$ -	-100.00%
295400102	COURTHOUSE SECURITY	\$ 435,263	\$ -	\$ -	0.00%
300411101	ELECTIONS CONTRACT	\$ 431,055	\$ 187,579	\$ 497,333	165.13%
310560115	SHERIFF F/ASSETS (STATE)	\$ 1,365	\$ 185,000	\$ 407,600	77400.00%
315560116	SHERIFF F/ASSETS (FEDERAL)	\$ 183,465	\$ 300,000	\$ 757,400	126.67%
335480104	D.A. STATE ASSETT FORFEITURE	\$ 182,338	\$ 366,767	\$ 385,720	5.17%
305560114	FORFEITED ASSETS TASK (FEDERAL)	\$ 27,773	\$ 30,000	\$ 80,000	166.67%
320550204	CONST PCT 2-ASSET FORF. STATE	\$ -	\$ 2,500	\$ -	-100.00%
325550403	CONST PCT 4-ASSET FORF. STATE	\$ -	\$ 129	\$ -	-100.00%
332543102	FIRE MARSHALL STATE FORFEITURE	\$ 3,439	\$ -	\$ -	0.00%
410440101	CHILD SUPPORT TITLE IV-D REIMB	\$ 2,712	\$ 9,000	\$ 15,064	67.38%

COMPARISON OF BUDGETS

Acct Unit	Department/Organization	2010 Actual Exp.	2011 Adopted	2012 Adopted	% Increase over 2011
605680210	2003 PERM. IMPROVE. REFUNDING	\$ 4,201,375	\$ 3,934,250	\$ -	100.00%
605680220	2006 UNLIMITED TAX ROAD	\$ 2,361,456	\$ 2,359,356	\$ 2,363,031	-0.16%
605680225	2007 UNLIMITED TAX ROAD	\$ 1,912,679	\$ 1,915,979	\$ 1,911,279	0.25%
605680230	2007 FACILITIES BOND	\$ 6,182,525	\$ 6,604,925	\$ 9,885,425	-49.67%
605680235	2009 JUSTICE CENTER BONDS	\$ 3,812,488	\$ 6,026,388	\$ 6,029,838	-0.06%
605680240	2009 UNLIMITED TAX ROAD	\$ 3,774,975	\$ 3,774,025	\$ 3,776,025	-0.05%
605680245	2009 UNLMTD TAX ROAD REFUNDING	\$ 957,735	\$ 2,865,600	\$ 2,760,425	3.67%
605680310	2001 FBFCWSC	\$ 682,439	\$ 676,658	\$ 1,412,438	-108.74%
850410104	EMPLOYEE HEALTH CLINIC	\$ -	\$ -	\$ 774,503	0.00%

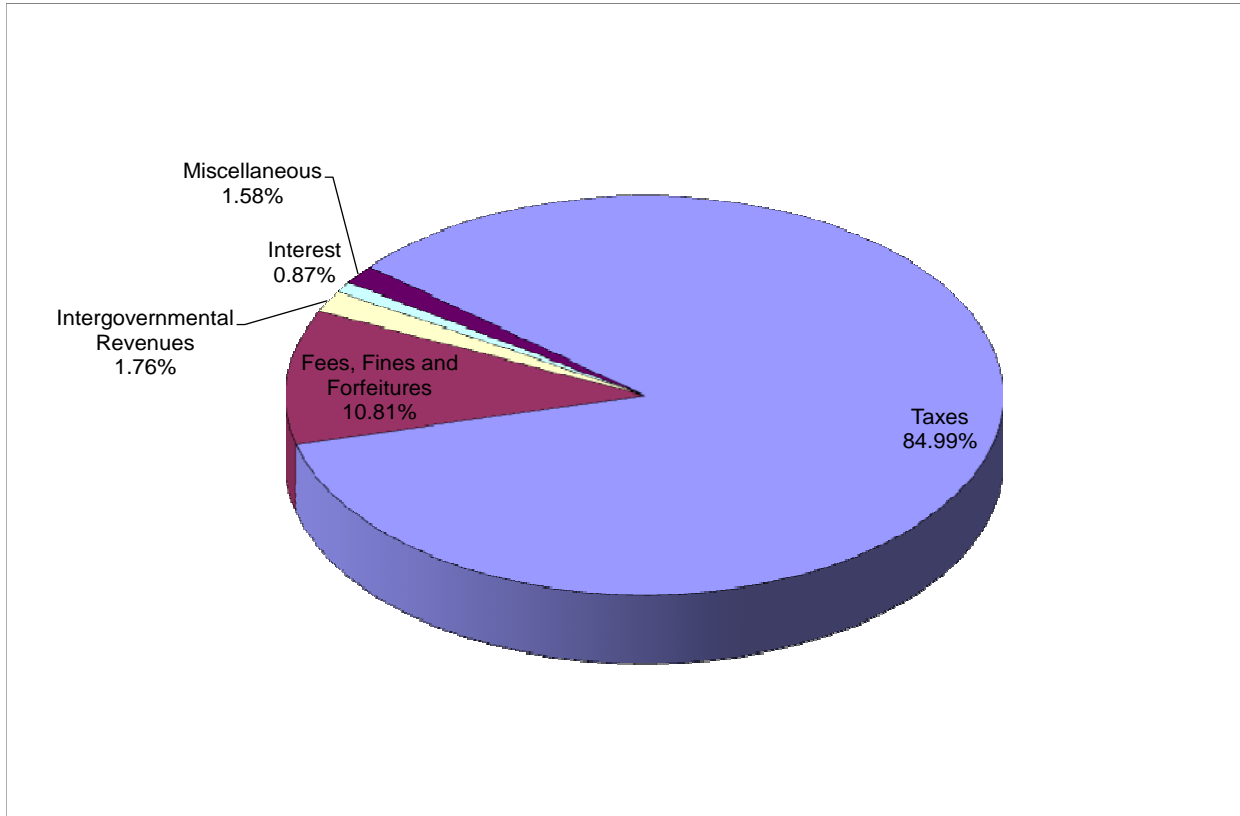
TAX RATE SUMMARY

		TAX YEAR		
		2011	2010	2009
Net Assessed Value	\$39,811,932,139			
General Fund		\$0.38184	\$0.38100	\$0.38620
Road and Bridge Fund		\$0.03032	\$0.02770	\$0.03100
Interest and Sinking Fund		\$0.06880	\$0.07146	\$0.06180
Total County Rate		\$0.48096	\$0.48016	\$0.4790
Net Assessed Value	\$39,372,574,322			
Lateral Road/Flood Control		\$0.00000	\$0.00000	\$0.00000
Drainage District Maint. Fund		\$0.01880	\$0.01960	\$0.02076
TOTAL TAX RATE		\$0.49976	\$0.49976	\$0.49976



“WHERE THE MONEY COMES FROM”

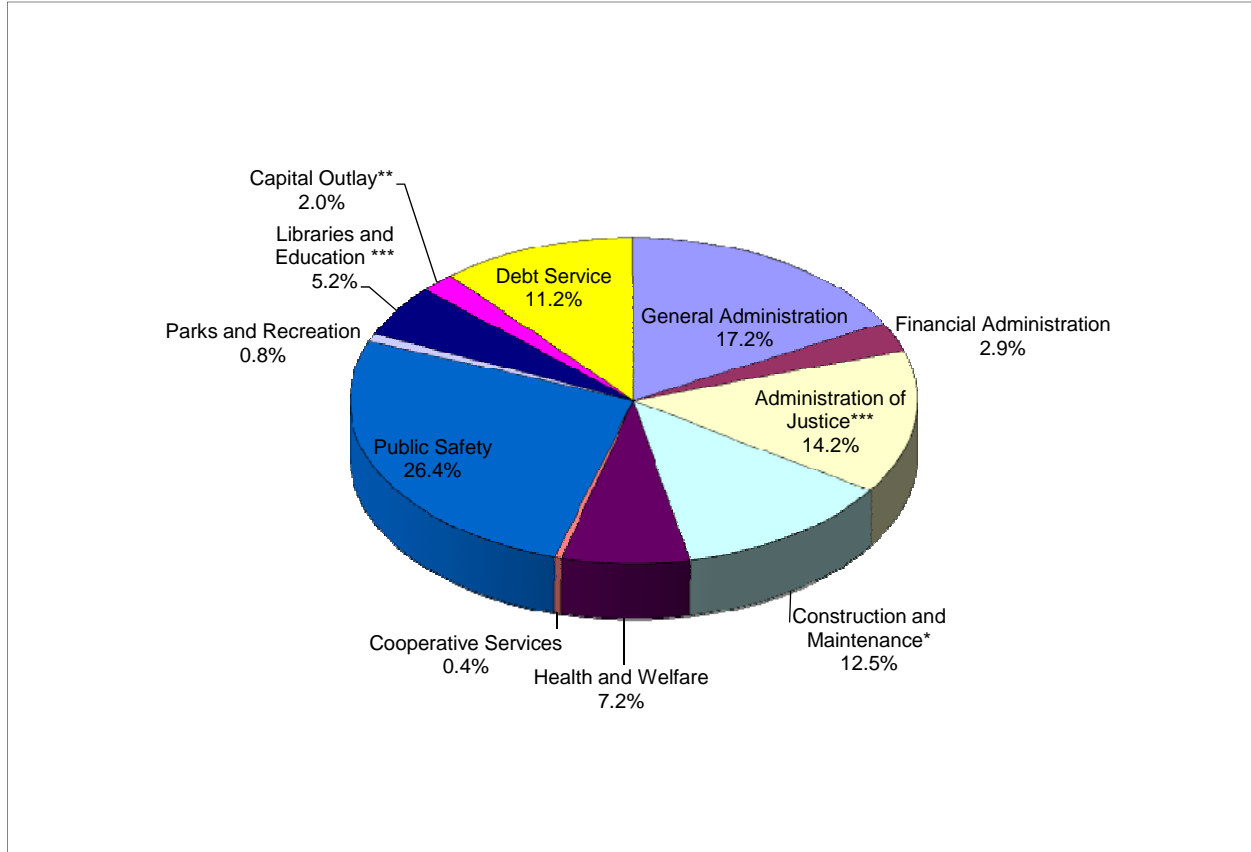
The following pie chart shows the projected general governmental revenues from all Governmental Fund Types in relation to each other for the 2012 fiscal year.



This chart indicates that the largest source of revenue comes from Taxes at 84.99%. Estimated assessed values of real and personal property in the County increased by 1.47% to approximately \$39.8 billion for the 2011 tax year (2012 fiscal year). The second largest source of revenue comes from Fees and Fines with a projected \$25,337,350 to be collected. Other sources of revenue for the County are Interest Earned with a projected collection of \$2,039,030, Intergovernmental Revenues with a projected collection of \$4,127,100, and Miscellaneous items with a projected collection on \$3,700,300.

“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 2012 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 \$57,547,046 of the \$66,609,329 allocated to the Public Safety departments. The second largest activity is General Administration with a \$43 million dollar budget. In the 2012 budget \$4.9 million dollars was allocated for Capital Improvement Projects.

BUDGET EXPENDITURES BY FUNCTION

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

	<u>2010 Actuals</u>	<u>2011 Adopted</u>	<u>2012 Adopted</u>
<i>General Administration w/o Capital</i>			
Salary & Personnel Costs	\$ 15,123,842	\$ 16,613,771	\$ 19,256,975
Operating & Training Costs	\$ 17,044,255	\$ 21,366,974	\$ 23,564,986
Information Technology Costs	\$ 301,797	\$ 318,266	\$ 103,925
Capital Acquisition Costs	\$ 229,247	\$ 748,320	\$ 363,390
Total Costs	\$ 32,699,142	\$ 39,047,331	\$ 43,289,275
<i>Financial Administration</i>			
Salary & Personnel Costs	\$ 6,102,988	\$ 6,655,768	\$ 6,730,732
Operating & Training Costs	\$ 597,300	\$ 696,764	\$ 609,036
Information Technology Costs	\$ 25,538	\$ 6,807	\$ 11,532
Capital Acquisition Costs	\$ -	\$ 6,900	\$ -
Total Costs	\$ 6,725,826	\$ 7,366,239	\$ 7,351,300
<i>Administration of Justice</i>			
Salary & Personnel Costs	\$ 25,384,418	\$ 27,351,739	\$ 28,916,072
Operating & Training Costs	\$ 15,122,099	\$ 6,484,948	\$ 6,899,555
Information Technology Costs	\$ 60,948	\$ 78,481	\$ 72,761
Capital Acquisition Costs	\$ 129,332	\$ 80,600	\$ 46,000
Total Costs	\$ 40,696,797	\$ 33,995,768	\$ 35,934,387
<i>Construction & Maintenance</i>			
Salary & Personnel Costs	\$ 14,903,570	\$ 16,786,435	\$ 16,719,239
Operating & Training Costs	\$ 11,455,709	\$ 12,389,599	\$ 12,895,620
Information Technology Costs	\$ 14,495	\$ 21,214	\$ 13,190
Capital Acquisition Costs	\$ 2,692,283	\$ 2,703,019	\$ 1,957,160
Total Costs	\$ 29,066,058	\$ 31,900,267	\$ 31,585,209
<i>Health & Welfare</i>			
Salary & Personnel Costs	\$ 10,167,723	\$ 11,307,654	\$ 11,432,599
Operating & Training Costs	\$ 6,108,938	\$ 6,266,525	\$ 6,383,818
Information Technology Costs	\$ 61,378	\$ 39,392	\$ 1,042
Capital Acquisition Costs	\$ 362,077	\$ 240,200	\$ 290,309
Total Costs	\$ 16,700,113	\$ 17,853,771	\$ 18,107,768
<i>Public Safety</i>			
Salary & Personnel Costs	\$ 48,870,419	\$ 49,829,012	\$ 51,755,810
Operating & Training Costs	\$ 11,013,159	\$ 12,632,197	\$ 13,281,306
Information Technology Costs	\$ 223,528	\$ 201,063	\$ 142,426
Capital Acquisition Costs	\$ 1,387,107	\$ 1,146,980	\$ 1,429,786
Total Costs	\$ 61,494,213	\$ 3,809,252	\$ 66,609,329

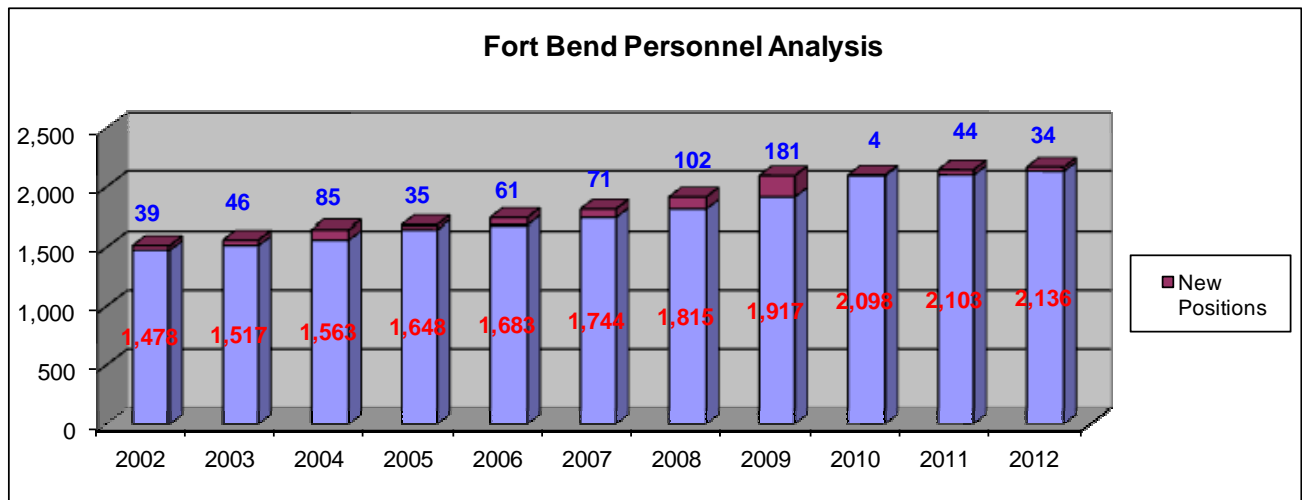
BUDGET EXPENDITURES BY FUNCTION

	<u>2010 Actuals</u>	<u>2011 Adopted</u>	<u>2012 Adopted</u>
<i>Cooperative Services</i>			
Salary & Personnel Costs	\$ 651,579	\$ 738,129	\$ 677,153
Operating & Training Costs	\$ 276,836	\$ 319,140	\$ 303,795
Information Technology Costs	\$ 4,329	\$ 10,059	\$ -
Capital Acquisition Costs	\$ -	\$ 18,500	\$ 33,500
Total Costs	\$ 932,744	\$ 1,085,828	\$ 1,014,449
<i>Parks & Recreation</i>			
Salary & Personnel Costs	\$ 1,174,955	\$ 1,268,576	\$ 1,330,830
Operating & Training Costs	\$ 376,857	\$ 599,544	\$ 576,581
Information Technology Costs	\$ 1,100	\$ 10,600	\$ 5,405
Capital Acquisition Costs	\$ 19,587	\$ -	\$ 34,000
Total Costs	\$ 1,572,499	\$ 1,878,720	\$ 1,946,816
<i>Libraries & Education</i>			
Salary & Personnel Costs	\$ 8,030,627	\$ 9,308,260	\$ 10,242,909
Operating & Training Costs	\$ 3,016,556	\$ 2,807,457	\$ 2,811,724
Information Technology Costs	\$ 216,344	\$ 172,535	\$ 65,000
Capital Acquisition Costs	\$ 57,768	\$ 82,800	\$ 30,000
Total Costs	\$ 11,321,294	\$ 12,371,052	\$ 13,149,633
<i>Capital Outlay (General Fund)</i>			
Capital Acquisition Costs	\$ -	\$ 2,159,000	\$ 4,952,857
Total Costs	\$ -	\$ 2,159,000	\$ 4,952,857
<i>Debt Service</i>			
Salary & Personnel Costs	\$ -	\$ -	\$ -
Operating & Training Costs	\$ 23,885,671	\$ 28,157,181	\$ 28,138,461
Information Technology Costs	\$ -	\$ -	\$ -
Capital Acquisition Costs	\$ -	\$ -	\$ -
Total Costs	\$ 23,885,671	\$ 28,157,181	\$ 28,138,461
TOTAL FOR ALL FUNCTIONS	\$ 225,094,355	\$ 239,624,410	\$ 252,079,489

*Transfers Out 70000 - Included

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%



The graph and table above illustrates the personnel growth of Fort Bend County over the last ten years. From 2002 thru 2012, Fort Bend County added 702 new positions. In the last 2 years the county has added 78 positions. This year was unique in regards to personnel. The Budget Office at the direction of the Commissioner’s Court removed all position that was vacant for a significant amount of time. If a position was vacant for longer than a year, we removed and if a position was vacant for longer than 6 months, we made the departments justify retaining the position in their budgets. The 34 added positions reflected in 2012 is the net of positions added. 48 New positions were approved while 14 existing positions were deleted.

Full Time Equivalent History

	FY2010					FY2011					FY2012				
	Full-time Approved Positions	Part-time FTEs	Total FTEs	Salaries & Personnel Costs		Full-time Approved Positions	Part-time FTEs	Total FTEs	Salaries & Personnel Costs		Full-time Approved Positions	Part-time FTEs	Total FTEs	Salaries & Personnel Costs	
General Administration															
100400100 County Judge	5.00	0.00	5.00	\$ 426,088		6.00	0.00	6.00	\$ 500,515		6.00	0.00	6.00	\$ 499,924	
100401100 Commissioner, Pct. 1	4.00	0.00	4.00	\$ 366,570		4.00	0.02	4.02	\$ 362,945		4.00	0.00	4.00	\$ 365,920	
100401200 Commissioner, Pct. 2	5.00	0.46	5.46	\$ 484,746		5.00	0.46	5.46	\$ 482,796		5.00	0.45	5.45	\$ 486,239	
100401300 Commissioner, Pct. 3	4.00	0.00	4.00	\$ 355,303		4.00	0.00	4.00	\$ 351,667		4.00	0.00	4.00	\$ 354,510	
100401400 Commissioner, Pct. 4	4.00	0.00	4.00	\$ 342,408		4.00	0.00	4.00	\$ 340,332		4.00	0.00	4.00	\$ 334,188	
100403100 County Clerk	56.00	0.27	56.27	\$ 3,019,525		57.00	3.13	60.13	\$ 3,062,225		57.00	2.85	59.85	\$ 3,101,434	
100409100 Non-Departmental *	0.00	0.00	0.00	\$ 1,790,000		0.00	0.00	0.00	\$ 1,875,000		0.00	0.00	0.00	\$ 4,310,316	
100412100 Human Resources	9.00	0.75	9.75	\$ 704,698		9.00	0.87	9.87	\$ 692,802		9.00	0.75	9.75	\$ 695,230	
100418100 Facilities Management & Planning	6.00	0.00	6.00	\$ 470,350		6.00	0.62	6.62	\$ 487,085		5.00	0.62	5.62	\$ 444,783	
100418101 Facilities Maintenance	7.00	0.00	7.00	\$ 475,243		8.00	0.00	8.00	\$ 529,136		9.00	0.00	9.00	\$ 581,926	
100418102 Facilities Operations	5.00	0.59	5.59	\$ 265,858		5.00	0.59	5.59	\$ 256,524		5.00	0.00	5.00	\$ 259,706	
100418103 Custodial	11.00	2.15	13.15	\$ 483,221		17.00	0.72	17.72	\$ 586,473		11.00	0.62	11.62	\$ 474,466	
100414100 Vehicle Maintenance	9.00	0.29	9.29	\$ 565,160		9.00	0.00	9.00	\$ 552,718		10.00	0.00	10.00	\$ 609,050	
100503100 Information Technology	48.00	0.00	48.00	\$ 3,626,364		50.00	0.00	50.00	\$ 3,702,489		50.00	0.00	50.00	\$ 3,781,502	
100505100 Purchasing	12.00	0.00	12.00	\$ 750,748		11.00	0.00	11.00	\$ 702,793		11.00	0.00	11.00	\$ 688,983	
100410100 Risk Management/ Insurance	8.00	0.75	8.75	\$ 555,442		8.00	0.48	8.48	\$ 565,015		9.00	0.00	9.00	\$ 602,553	
100411100 Elections Administration	9.00	1.03	10.03	\$ 546,229		9.00	0.00	9.00	\$ 539,759		9.00	0.20	9.20	\$ 548,748	
100411102 Elections Services	0.00	0.44	0.44	\$ 473,062		0.00	0.00	0.00	\$ 281,923		0.00	0.00	0.00	\$ 281,923	
100417100 Central Mail Room	2.00	1.99	3.99	\$ 139,095		2.00	4.00	6.00	\$ 162,103		3.00	1.82	4.82	\$ 176,557	
100416100 Records Management/Grants	6.00	0.57	6.57	\$ 345,720		6.00	0.00	6.00	\$ 347,809		6.00	0.00	6.00	\$ 351,784	
300411101 Elections Contract	0.00	0.87	0.87	\$ -		0.00	0.87	0.87	\$ -		0.00	0.00	0.00	\$ 307,233	
General Administration Total	211.00	11.89	222.89	\$ 16,263,787		220.00	17.35	237.35	\$ 16,393,337		217.00	7.31	224.31	\$ 19,256,975	
* Note: Salaries & Personnel Costs in Non Departmental are for Retiree Group Insurance															
Financial Administration															
100499100 Tax Assessor/Collector	65.00	2.38	67.38	\$ 3,321,393		66.00	2.38	68.38	\$ 3,327,752		66.00	0.00	66.00	\$ 3,361,649	
100495100 County Auditor	22.00	1.20	23.20	\$ 1,623,155		24.00	1.20	25.20	\$ 1,739,491		24.00	0.75	24.75	\$ 1,777,022	
100497100 County Treasurer	21.00	0.00	21.00	\$ 1,204,389		11.00	0.00	11.00	\$ 707,203		10.00	0.00	10.00	\$ 714,476	
100497101 Court Collections						2.00	0.00	2.00	\$ 102,903		2.00	0.00	2.00	\$ 104,177	
100497102 EMS Collections						7.00	0.00	7.00	\$ 360,766		7.00	0.00	7.00	\$ 358,262	
100501100 Budget Office	6.00	0.00	6.00	\$ 463,094		5.00	0.00	5.00	\$ 417,653		5.00	0.00	5.00	\$ 415,146	
100501101 Copy Center	0.00	0.00	0.00	\$ -		0.00	0.00	0.00	\$ -		0.00	0.00	0.00	\$ -	
100501102 Collections Department	0.00	0.00	0.00	\$ -		0.00	0.00	0.00	\$ -		0.00	0.00	0.00	\$ -	
Financial Administration Total	114.00	3.58	117.58	\$ 6,612,031		115.00	3.58	118.58	\$ 6,655,769		114.00	0.75	114.75	\$ 6,730,732	
Administration of Justice															
100450100 District Clerk	65.00	1.49	66.49	\$ 3,412,833		65.00	1.49	66.49	\$ 3,378,270		64.00	1.49	65.49	\$ 3,343,924	
285450101 Records Management - District Clerk (Fund 147)			0.00	\$ -				0.00	\$ -				0.00	\$ -	
100435100 240th District Court	3.00	0.08	3.08	\$ 229,191		3.00	0.00	3.00	\$ 225,981		3.00	0.00	3.00	\$ 228,105	
100435200 268th District Court	3.00	0.06	3.06	\$ 230,752		3.00	0.00	3.00	\$ 230,281		3.00	0.00	3.00	\$ 230,377	
100435300 328th District Court	4.00	0.10	4.10	\$ 366,139		4.00	0.10	4.10	\$ 362,367		4.00	0.10	4.10	\$ 366,101	
100435400 387th District Court	4.00	0.10	4.10	\$ 375,569		4.00	0.00	4.00	\$ 361,197		4.00	0.00	4.00	\$ 364,271	
100435500 400th District Court	3.00	0.10	3.10	\$ 228,911		3.00	0.00	3.00	\$ 226,018		3.00	0.00	3.00	\$ 228,126	
100435600 434th District Court	3.00	0.10	3.10	\$ 228,833		3.00	0.00	3.00	\$ 225,922		3.00	0.00	3.00	\$ 228,682	
100485100 Public Defender - Mental Health	0.00	0.00	0.00	\$ -		0.00	0.00	0.00	\$ -		0.00	0.00	0.00	\$ 191,612	
100555100 Courts Administration	1.00	0.00	1.00	\$ 141,702		1.00	0.00	1.00	\$ 147,266		1.00	0.00	1.00	\$ 147,272	
100555101 Indigent Defense Program	3.00	0.00	3.00	\$ 169,357		3.00	0.00	3.00	\$ 167,740		3.00	0.00	3.00	\$ 187,142	
100555102 Behavioral Health Services	0.00	0.00	0.00	\$ -		0.00	0.00	0.00	\$ -		1.00	0.00	1.00	\$ 101,729	
100480100 District Attorney	79.00	0.00	79.00	\$ 6,248,119		79.00	0.00	79.00	\$ 6,351,189		82.00	0.00	82.00	\$ 6,674,582	

Full Time Equivalent History

	FY2010				FY2011				FY2012			
	Full-time Approved Positions	Part-time FTEs	Total FTEs	Salaries & Personnel Costs	Full-time Approved Positions	Part-time FTEs	Total FTEs	Salaries & Personnel Costs	Full-time Approved Positions	Part-time FTEs	Total FTEs	Salaries & Personnel Costs
100440100 Child Support	7.00	0.00	7.00	\$ 402,822	7.00	0.00	7.00	\$ 396,235	7.00	0.00	7.00	\$ 400,835
4100440101 Child Support - Title IV-D Reimb. (Fund 860)	0.00	0.00	0.00	\$ -	0.00	0.00	0.00	\$ -	0.00	0.00	0.00	\$ -
100426100 County Court at Law #1	4.00	0.10	4.10	\$ 456,499	4.00	0.00	4.00	\$ 437,466	4.00	0.00	4.00	\$ 438,709
100426200 County Court at Law #2	4.00	0.10	4.10	\$ 463,225	4.00	0.00	4.00	\$ 458,315	4.00	0.00	4.00	\$ 456,681
100426300 County Court at Law #3	4.00	0.10	4.10	\$ 455,731	4.00	0.00	4.00	\$ 452,316	4.00	0.00	4.00	\$ 452,754
100426400 County Court at Law #4	4.00	0.10	4.10	\$ 457,158	4.00	0.00	4.00	\$ 454,218	4.00	0.00	4.00	\$ 457,664
100426500 Associate County Court at Law	1.00	0.00	1.00	\$ 136,656	2.00	0.00	2.00	\$ 183,345	2.00	0.00	2.00	\$ 185,152
100475100 County Attorney	20.00	0.22	20.22	\$ 1,815,314	20.00	0.22	20.22	\$ 1,800,397	20.00	0.00	20.00	\$ 1,827,313
718475103 Right-of-Way Attorney	0.00	0.00	0.00	\$ -	0.00	0.00	0.00	\$ -	0.00	0.00	0.00	\$ -
100575107 Juvenile Truancy Court	0.00	0.00	0.00	\$ -	0.00	0.00	0.00	\$ -	0.00	0.00	0.00	\$ -
150575100 Juvenile Probation Operating	0.00	0.00	0.00	\$ -	0.00	0.00	0.00	\$ -	63.00	0.00	63.00	\$ 4,525,004
150575101 Juvenile Detention Operating	0.00	0.00	0.00	\$ -	0.00	0.00	0.00	\$ -	77.00	0.00	77.00	\$ 4,521,367
150575108 Juvenile Truancy Officers	0.00	0.00	0.00	\$ -	0.00	0.00	0.00	\$ -	6.00	0.00	6.00	\$ 252,815
100570100 Community Supervision & Corrections	1.00	3.63	4.63	\$ 78,162	1.00	3.63	4.63	\$ 81,660	1.00	0.00	1.00	\$ 82,049
100570102 CSR Program	4.00	0.00	4.00	\$ 261,945	4.00	0.00	4.00	\$ 274,127	4.00	0.00	4.00	\$ 270,537
100455100 Justice of the Peace, Pct. 1, Pl. 1	6.00	0.62	6.62	\$ 428,556	7.00	0.23	7.23	\$ 453,733	7.00	0.00	7.00	\$ 431,593
100455200 Justice of the Peace, Pct. 1, Pl. 2	9.00	0.00	9.00	\$ 548,420	9.00	0.00	9.00	\$ 549,241	9.00	0.00	9.00	\$ 556,737
100455300 Justice of the Peace, Pct. 2	8.00	0.00	8.00	\$ 467,488	8.00	1.42	9.42	\$ 491,782	8.00	1.42	9.42	\$ 528,220
100455400 Justice of the Peace, Pct. 3	8.00	0.00	8.00	\$ 473,032	8.00	0.45	8.45	\$ 476,712	8.00	0.40	8.40	\$ 485,133
100455500 Justice of the Peace, Pct. 4	6.00	0.00	6.00	\$ 409,290	6.00	0.00	6.00	\$ 403,708	6.00	0.00	6.00	\$ 402,410
100460100 Bail Bond Board	1.00	0.00	1.00	\$ 65,737	1.00	0.00	1.00	\$ 64,804	1.00	0.00	1.00	\$ 65,493
Administration of Justice Total	255.00	6.90	261.90	\$ 18,551,439	257.00	9.60	266.60	\$ 18,654,289	409.00	3.41	412.41	\$ 28,957,620
Construction & Maintenance												
100622100 Engineering - Landfill	20.00	0.00	20.00	\$ 1,562,778	20.00	0.00	20.00	\$ 1,544,299	19.00	0.00	19.00	\$ 1,454,380
100622101 Engineering - Recycling Center	0.00	0.93	0.93	\$ 24,654	0.00	0.93	0.93	\$ 44,015	0.00	1.73	1.73	\$ 43,161
100622102 Engineering - Household Hazardous Waste	2.00	0.96	2.96	\$ 126,524	2.00	0.96	2.96	\$ 124,854	2.00	1.06	3.06	\$ 126,214
155611100 Road & Bridge (Fund 155)	0.00	0.79	0.79	\$ 49,749	0.00	0.79	0.79	\$ 49,903	0.00	0.80	0.80	\$ 50,099
160620100 Drainage District (Fund 160)	153.00	6.15	159.15	\$ 9,379,231	153.00	5.00	158.00	\$ 9,140,137	148.00	4.00	152.00	\$ 9,070,983
100611101 Carpenter Shop	75.00	1.99	76.99	\$ 5,100,420	76.00	1.99	77.99	\$ 4,991,894	75.00	0.00	75.00	\$ 5,067,263
Construction & Maintenance Total	264.00	11.21	275.21	\$ 17,091,522	266.00	10.06	276.06	\$ 16,786,435	259.00	7.59	266.59	\$ 16,719,239
Health and Welfare												
100635100 Health & Human Services Administration	3.00	0.00	3.00	\$ 339,421	3.00	0.45	3.45	\$ 350,240	3.00	0.45	3.45	\$ 342,897
100645100 Social Services	12.00	0.52	12.52	\$ 668,709	12.00	0.00	12.00	\$ 649,339	12.00	0.00	12.00	\$ 661,859
100630100 Clinical Health	12.00	0.00	12.00	\$ 754,247	12.00	0.00	12.00	\$ 743,018	12.00	0.00	12.00	\$ 754,521
100638100 Environmental Health	18.00	0.00	18.00	\$ 1,134,558	18.00	0.00	18.00	\$ 1,118,497	18.00	0.00	18.00	\$ 1,129,153
100540100 Emergency Medical Services	88.00	6.90	94.90	\$ 7,352,637	89.00	4.07	93.07	\$ 7,332,699	89.00	2.80	91.80	\$ 7,421,613
100633100 Animal Control	11.00	0.00	11.00	\$ 539,259	12.00	0.00	12.00	\$ 578,379	13.00	0.00	13.00	\$ 588,863
100640100 County Indigent Health Care	9.00	0.00	9.00	\$ 494,045	10.00	0.00	10.00	\$ 535,482	10.00	0.00	10.00	\$ 533,693
Health and Welfare Total	153.00	7.42	160.42	\$ 11,282,875	156.00	4.52	160.52	\$ 11,307,654	157.00	3.25	160.25	\$ 11,432,599
Cooperative Services												
100665100 Extension Services	10.00	0.00	10.00	\$ 566,464	9.00	0.00	9.00	\$ 512,628	9.00	0.00	9.00	\$ 498,327
100667100 Veterans Services	4.00	0.00	4.00	\$ 229,338	4.00	0.00	4.00	\$ 225,501	3.00	0.00	3.00	\$ 178,826
Cooperative Services Total	14.00	0.00	14.00	\$ 795,802	13.00	0.00	13.00	\$ 738,129	12.00	0.00	12.00	\$ 677,153

Full Time Equivalent History

	FY2010				FY2011				FY2012			
	Full-time Approved Positions	Part-time FTEs	Total FTEs	Salaries & Personnel Costs	Full-time Approved Positions	Part-time FTEs	Total FTEs	Salaries & Personnel Costs	Full-time Approved Positions	Part-time FTEs	Total FTEs	Salaries & Personnel Costs
Public Safety												
100550100 Constable, Pct. 1	18.00	0.00	18.00	\$ 1,358,453	18.00	0.00	18.00	\$ 1,322,083	18.00	0.00	18.00	\$ 1,336,071
100550200 Constable, Pct. 2	14.00	2.71	16.71	\$ 1,042,442	14.00	3.51	17.51	\$ 1,056,723	14.00	4.01	18.01	\$ 1,077,001
100550300 Constable, Pct. 3	12.00	0.00	12.00	\$ 850,159	12.00	0.00	12.00	\$ 829,148	12.00	0.00	12.00	\$ 837,192
100550400 Constable, Pct. 4	10.00	0.00	10.00	\$ 789,767	10.00	0.00	10.00	\$ 781,288	10.00	0.00	10.00	\$ 788,442
100560100 Sheriff - Enforcement	326.00	1.36	327.36	\$ 22,848,299	335.00	1.36	336.36	\$ 23,516,540	342.00	1.12	343.12	\$ 24,390,856
100560112 Commissary Administration									2.00	0.00	2.00	\$ 140,995
100512100 Sheriff - Detention	374.00	0.00	374.00	\$ 21,462,572	342.00	0.00	342.00	\$ 19,397,836	338.00	0.00	338.00	\$ 20,224,186
100512101 Sheriff - Bailiffs					20.00	0.00	20.00	\$ 1,309,600	20.00	0.00	20.00	\$ 1,290,864
100512102 Sheriff - Courthouse Security					6.00	0.00	6.00	\$ 410,067	6.00	0.00	6.00	\$ 415,853
100543100 Fire Marshal	10.00	0.00	10.00	\$ 690,800	10.00	0.00	10.00	\$ 688,820	10.00	0.00	10.00	\$ 696,489
100580100 Emergency Management	6.00	0.00	6.00	\$ 429,152	6.00	0.00	6.00	\$ 422,328	6.00	0.00	6.00	\$ 453,915
100545100 Dept. of Public Safety	2.00	0.00	2.00	\$ 105,021	2.00	0.00	2.00	\$ 94,579	2.00	0.00	2.00	\$ 103,945
Public Safety Total	778.00	4.07	782.07	\$ 50,012,316	781.00	4.87	785.87	\$ 49,829,012	780.00	5.13	785.13	\$ 51,755,810
Parks and Recreation												
100655100 Fairgrounds	6.00	0.00	6.00	\$ 346,814	6.00	0.27	6.27	\$ 342,493	6.00	0.00	6.00	\$ 341,919
100660100 Parks Department	15.00	1.25	16.25	\$ 931,213	15.00	1.40	16.40	\$ 926,082	16.00	1.20	17.20	\$ 988,911
Parks and Recreation Total	21.00	1.25	22.25	\$ 1,278,027	21.00	1.67	22.67	\$ 1,268,576	22.00	1.20	23.20	\$ 1,330,830
Libraries and Education												
100650100 Library	144.00	28.00	172.00	\$ 8,493,724	148.00	70.00	218.00	\$ 9,308,260	165.00	59.00	224.00	\$ 10,242,909
Libraries and Education Total	144.00	28.00	172.00	\$ 8,493,724	148.00	70.00	218.00	\$ 9,308,260	165.00	59.00	224.00	\$ 10,242,909
GRAND TOTAL	1954	74	2028	\$130,381,523	1977	122	2099	\$130,941,461	2135	88	2223	\$147,103,868