

FY 2025 Low or No Emission Grant Program and the Grants for Buses and Bus Facilities Competitive Program

Applicant and Proposal Profile

Is this a resubmission due to an invalid/error message from FTA? ☐ Yes ☒ No

Is this application for: ☒ Low-No (FTA-2025-008-TPM-LWNO)
(If applying to both programs, please check both boxes) ☒ Buses and Bus Facilities (FTA-2025-007-TPM-BUS)

Note: If applying to both programs, applicants should enter information for both programs on this form but **must** submit the application package, including the Supplemental Form and attachments, to **each** respective Opportunity ID on Grants.gov for each program. That is, complete one form, but submit it to both programs in Grants.gov.

Section I. Applicant Information (NOFO Section 4)

Organization Legal Name:

FTA Recipient ID Number:

Organization Chief Executive Officer:
(name and direct phone number)

Applicant Eligibility: ☐ Direct or Designated Recipient
☐ State
☒ Local Governmental Authority
☐ Federally Recognized Indian Tribe

Is the Federal requested amount less than \$1 million? ☐ Yes ☐ No

Project Location (as of 2020 Census): ☒ Large Urbanized Area (200,000+ people)
☐ Small Urbanized Area (50,000-199,999 people)
☐ Rural (less than 50,000 people)

Description of Service Provided and Areas Served:

Fort Bend County is one of the fastest growing and most diverse counties in Texas comprised of 37% White, 24.7% Hispanic or Latino, 21.8% Asian, and 20.5% Black or African American, with a population exceeding 958,000 and projected to reach 1.3 million by 2040. Over 26.4% of residents are under 18, making it the youngest county in the region. This includes many working families, and economically disadvantaged individuals who rely on public transportation. As the county grows, so does the need for safe, efficient, and affordable transit to support access to jobs, education, healthcare, and community life.

Fort Bend Transit (FBT), established in 2005, connects communities with a smarter way to travel. Serving an 875-square-mile area, FBT operates as a rural district and covers parts of the Houston Urbanized Area. The agency runs a fleet of 64 revenue vehicles and employs 84 staff, including 45 operators and 39 non-operators. Its Administration and Operations Center is located at 3737 Bamore Road in Rosenberg, TX. FBT supplements its core fleet with contracted services as needed.

FBT provides two primary services: Demand Response and Commuter Service. These connect residents to major Houston employment centers—such as the Texas Medical Center, Greenway Plaza, and Downtown Houston—as well as local destinations like schools, clinics, and shopping areas. However, the current fleet includes aging gasoline and diesel vehicles that have reached or exceeded their useful life, are increasingly unreliable, costly to maintain, and environmentally harmful.

Demand Response Service*

This curb-to-curb, shared-ride service is open to the public and covers all of Fort Bend County. Riders must register in advance and can book trips 1 to 10 days ahead. Operating Monday through Friday from 8:00 AM to 5:00 PM (excluding county holidays), it provides flexible transportation for medical appointments, shopping, work, and other essential needs. Many riders are low-income or seniors with limited mobility options.

Commuter Service*

FBT’s commuter service links Fort Bend County to major Houston job centers, including the Texas Medical Center, Greenway Plaza, Downtown Houston, and the Uptown Transit Center (for METRO connections) . It operates from three Park & Ride locations: Fort Bend County Fairgrounds (Rosenberg), University of Houston–Sugar Land, and AMC First Colony (Sugar Land). Based on stakeholder and public input, FBT plans to expand service to the Houston Energy Corridor via the fourth Park & Ride located at Westpark in Richmond, TX. Additional routes to Downtown and the Medical Center are also under consideration. Commuter services run Monday through Friday, from 4:30 AM to 9:00 PM. Fares range from \$1.00 to \$4.00 per one-way trip, depending on the destination.

As Fort Bend County continues to grow, so does the demand for expanded transit options. Increasing traffic congestion along US-59, SH-99, and I-10 has led more residents to seek reliable, cost-effective alternatives to driving. Expanded commuter services reduce single-occupancy vehicles, ease congestion, and improve access to employment, supporting regional economic growth.

To enhance rider confidence, FBT offers a “Guaranteed Ride Home Program.” In emergencies—such as illness, family emergencies, or unscheduled overtime—FBT will transport riders from their workplace to their vehicle. This service is especially valuable for working parents and caregivers who need peace of mind during the workday.

*Please refer to Attachment 1 for additional details supporting the narrative.

Congressional Districts (Project Location)

Congressional District

TX-022

Section II. Project Information (NOFO Section 4)

About the Project

Project Title:
(descriptive title of this project)

Better Buses, Brighter Futures: Connecting Fort Bend Families to Opportunity

Project Executive Summary:

Fort Bend Transit’s “Better Buses, Brighter Futures” initiative supports a cleaner, more reliable transit system for families and underserved communities. Backed by the Houston-Galveston Area Council, County Judge K.P. George, Congressman Troy Nehls, and Congresswoman Lizzie Fletcher, FBT seeks \$13,747,776 of a \$15,743,361 project to: (1) build a CNG fueling station; (2) upgrade its maintenance facility for CNG servicing and staff development; and (3) replace 13 aging vehicles and add 11 new CNG buses. This investment expands access to

jobs, childcare, healthcare, and education while reducing emissions and supporting fiscal responsibility. It's more than a fleet upgrade—it's a commitment to sustainability and opportunity in Fort Bend County. The project supports the program's statutory goals, including increased access to employment, healthcare, education, and recreation as detailed in the following supplemental form and attachments 1 & 10.

If applicable, list any subrecipients included in this proposal:

Propulsion Type (note: for facility projects, please select the predominant propulsion type used at the facility):

- ☐ Battery Electric*
- ☒ CNG
- ☐ Diesel
- ☐ Diesel-Electric Hybrid
- ☐ Gasoline
- ☐ Gasoline-Electric Hybrid
- ☐ Hydrogen Fuel Cell*
- ☐ Propane
- ☐ Other

If other, specify:

*Battery-electric vehicles, hydrogen fuel cell vehicles, or facility projects for those types of vehicles are considered zero-emission projects; the applicant must address whether it is using 5% of the requested zero-emission Federal funding for workforce development in the Project Budget section and include a Zero-Emission Fleet Transition Plan.

Project Type: ☒ Bus Replacement

Number of buses to be replaced:

13

☐ Bus Rehabilitation

Number of buses to be rehabilitated:

☒ Bus Fleet Expansion

Number of buses to expand fleet:

11

☐ Bus Facility Replacement

☒ Bus Facility Rehabilitation

☐ Bus Facility Expansion or New Facility

☐ Battery-Electric Chargers

Number of chargers requested:

☐ Bus Equipment

☒ Other

If other, specify:

New bus fueling facility

Section III. Evaluation Criteria (NOFO Section 6)

*** Address each of the evaluation criteria as described in the Notice of Funding Opportunity.***

Demonstration of Need

Fort Bend Transit (FBT) serves one of Texas's fastest-growing counties, where demand for reliable, equitable, and sustainable public transportation is rising. The "Better Buses, Brighter Futures" initiative supports the FTA's Low or No Emission and Bus and Bus Facilities programs by replacing aging vehicles, expanding clean-fuel service, and modernizing infrastructure to improve safety, reliability, and environmental performance.

Vehicle Replacement*

FBT seeks to replace 13 gasoline and diesel vehicles that have met or exceeded their minimum useful life: 4 Ford Transit Van E350s (2018), 3 Ford El Dorado Aerotechs (2018), and 6 Champion Defender F550s (2019). These vehicles are increasingly unreliable, with Mean Distance Between Failures trending below our PTASP target of 17,341 miles. Maintenance costs and emissions are rising, negatively impacting air quality and public health. Replacing them with low-emission CNG buses will reduce greenhouse gas emissions, improve fuel efficiency, and support Fort Bend County's climate goals.

Fleet Expansion*

FBT will add 11 new CNG buses to expand service in underserved and high-growth areas. FY25 ridership is trending upward, with FY24 commuter ridership at 261,816 and demand response at 120,781. Current denial rates exceed 2,600 per month. Expansion is expected to reduce denials by 12% and increase ridership by 16%. New commuter service to the Houston Energy Corridor and expanded demand-response routes will improve access to jobs, healthcare, childcare, and education. This supports economic mobility and aligns with FTA's equity goals.

Spare Ratio Compliance

With this expansion, FBT will maintain a 20% spare ratio in compliance with FTA guidelines. Vehicles that have met their minimum useful life may be moved to the contingency fleet, which is excluded from the spare ratio calculation. FBT will coordinate with the FTA Regional Office if temporary flexibility is needed.

Facility Rehabilitation

FBT's maintenance facility, built in 2019, is in excellent condition but was not designed for CNG operations. To ensure safety and code compliance, upgrades are needed, including CNG-compliant ventilation, gas detection, and safety systems. Improvements will align with NFPA 52, NFPA 30A, and the International Fire Code, ensuring safe operations and supporting a growing low-emission fleet.

Facility Expansion

To support the expanded fleet, FBT will construct a new CNG fueling station strategically located to serve the entire service area. This will reduce fueling delays, improve operational efficiency, and support long-term clean energy goals. The station will enable further fleet transition to low-emission vehicles, reducing the system's carbon footprint.

Community and Environmental Impact

This project is a direct investment in the health, mobility, and opportunity of Fort Bend County residents. It will improve air quality, reduce transportation-related health risks, and expand equitable access to essential services. The benefits will be most significant for families with young children, seniors, and underserved communities.

"Better Buses, Brighter Futures" is a critical step toward a more sustainable, equitable, and connected Fort Bend County.

*Please refer to Attachment 2 for additional details supporting the narrative.

Demonstration of Benefits

Note: If applying to both programs, be sure to select "yes" and provide a response to both questions below.

Is this application for the Low-No Program?

☒ Yes ☐ No

Please describe how the proposed project will support the statutory requirements of the Low-No Program (See 49 U.S.C. 5339(c)(5)(A)):

Fort Bend Transit's (FBT) proposed transition to compressed natural gas (CNG) and renewable natural gas (RNG) buses and facilities directly supports the program's statutory objectives by significantly reducing energy consumption, harmful emissions, and direct carbon emissions, while offering measurable improvements over both standard diesel buses and other low- or no-emission alternatives.

Reducing Energy Consumption

FBT will replace 13 aging gasoline and diesel buses and add 11 new CNG buses, displacing over 300,000 gallons of fossil fuel annually. This estimate is based on 24 buses traveling 1.5 million miles per year at 5.5 mpg. CNG buses offer improved fuel efficiency and operational reliability, reducing the energy required to maintain transit services.

Reducing Harmful Emissions*

CNG buses fueled with Renewable Natural Gas (RNG) can reduce tailpipe emissions by up to 98% compared to diesel. This transition will significantly lower NOx and particulate matter emissions, improving air quality and public health. FBT's facility upgrades will include CNG-compatible ventilation and detection systems, ensuring safe and compliant operations.

Reducing Direct Carbon Emissions

The project will reduce Scope 1 greenhouse gas emissions by 3,018 metric tons of CO2e annually—the equivalent of removing 704 gasoline-powered vehicles from the road. Compared to standard diesel buses, RNG-powered CNG buses offer substantial carbon reductions. While battery-electric buses offer zero tailpipe emissions, CNG with RNG provides a cost-effective, immediately deployable solution with lower lifecycle emissions for small agencies like FBT.

Comparative Benefits Over Standard and Other Low/No Emission Buses

Compared to standard diesel buses, CNG and RNG buses offer immediate and proven emissions reductions without compromising service reliability. While some zero-emission technologies remain cost-prohibitive or operationally untested for smaller agencies, CNG is a mature, scalable solution already adopted by major transit systems nationwide. RNG further enhances environmental benefits by reducing methane emissions at the source—making it the only fuel with potential for negative carbon intensity depending on feedstock.

In summary, this project delivers a high-impact, fiscally responsible solution that reduces energy use, harmful pollutants, and carbon emissions—outperforming diesel and offering competitive advantages over other low-emission technologies.

*Please refer to Attachment 3 for additional details supporting the narrative.

Is this application for the Buses and Bus Facilities Program?

☒ Yes ☐ No

Please describe the benefits of the proposed project:

Fort Bend Transit (FBT) seeks funding under the Bus and Bus Facilities Program to purchase new compressed natural gas (CNG) buses, upgrade its maintenance facility to support CNG operations, and construct a new CNG fueling station. These investments will modernize infrastructure, improve safety, and expand access to clean, reliable transit across Fort Bend County.

Improve or Modernize System Condition*

FBT's maintenance facility, built in 2019, was not designed for CNG vehicle service. It lacks essential infrastructure such as gas detection, specialized ventilation, and CNG-compatible equipment. The proposed upgrades will bring the facility into compliance with safety regulations and enable in-house maintenance of the new CNG fleet. This will reduce breakdowns and service interruptions by ensuring vehicles are serviced by trained staff using appropriate tools.

The improvements will also enhance service performance through increased vehicle availability and reduced downtime.

Maintenance costs will decline due to streamlined operations, regulatory compliance, and the elimination of off-site servicing. All upgrades follow industry standards for CNG safety and maintenance.

Improve Safety*

Safety is a core value at FBT, which currently maintains a record of zero safety events. To preserve and strengthen this standard, the facility upgrades will include advanced gas detection, fire suppression, and ventilation systems to mitigate risks associated with CNG maintenance. These systems will create a safer environment for staff and ensure full compliance with safety regulations. FBT will also implement comprehensive training programs to ensure all technicians are proficient in CNG safety protocols and emergency response. These measures will reduce the likelihood of incidents and improve outcomes in the event of an emergency.

Enhance Access and Mobility

The new CNG fueling station is essential to expanding access and mobility in Fort Bend County. It will support a larger low-emission fleet and enable expanded commuter and demand-response services. These services are vital for families, especially those with young children, who rely on safe, reliable transportation to reach schools, healthcare, and childcare.

Strategically located to align with existing operations, the station will integrate seamlessly into daily service. CNG fueling offers similar range and refueling time to diesel, minimizing disruptions while reducing emissions. This supports FBT's environmental goals and commitment to cleaner air.

The station will also support expanded commuter service from the Westpark Park & Ride, offering new low-emission options to reach major destinations like the I-10 Energy Corridor, Downtown Houston, and the Texas Medical Center. Expanded demand-response routes will reduce trip denials and improve reliability, helping families better coordinate daily routines and access essential services.

These improvements will:

- Enhance route reliability and reduce wait times;
- Provide new mobility options for growing neighborhoods; and
- Support future fleet growth through scalable fueling infrastructure.

The station's design is based on operational analysis to optimize fleet coverage and minimize downtime. It will enable service expansion into underserved areas, creating new transportation options and closing gaps in the route network. Planning considers ridership demand, population density, and existing and planned affordable housing.

This project directly supports the goals of the Bus and Bus Facilities Program by modernizing infrastructure, enhancing safety, and expanding access to clean, reliable transit. It positions FBT to meet the evolving needs of the community while advancing sustainability and operational excellence.

*Please refer to Attachment 4 for additional details supporting the narrative.

Planning and Local/Regional Prioritization

Consistency with Local and Regional Planning Priorities

Fort Bend Transit's "Better Buses, Brighter Futures" initiative is fully aligned with local and regional long-range transportation and sustainability plans, as well as local government priorities focused on equity, environmental stewardship, and economic opportunity.

Alignment with Regional Transportation Plans*

The project supports the goals outlined in the Houston-Galveston Area Council's (H-GAC) Regional Transportation Plan (RTP), which emphasizes the need for cleaner, more efficient transit systems and expanded mobility options for underserved populations. The RTP prioritizes investments that reduce emissions, improve air quality, and enhance access to jobs, education, and healthcare—objectives directly addressed by Fort Bend Transit's proposed bus replacements and service expansion.

Support for Local Government Priorities

Fort Bend County's strategic priorities include improving public health, reducing environmental impacts, and expanding access to essential services. The transition to low-emission CNG buses will reduce harmful pollutants and greenhouse gas emissions, supporting the County's climate and public health goals. Additionally, the expansion of transit service will improve access to childcare, healthcare, and employment for families with young children, seniors, and individuals with disabilities—key populations identified in the County's equity and mobility initiatives.

Consistency with Local and Corridor-Level Planning

The project complements local land use and housing plans that promote transit-oriented development and affordable housing. Several of the areas targeted for service expansion are experiencing rapid population growth and include planned or existing affordable housing developments. By improving transit access in these corridors, the project supports local goals to reduce car dependency, increase transportation affordability, and promote inclusive economic development.

System and Asset Management Performance

The replacement of 13 aging vehicles and the modernization of maintenance infrastructure will improve Fort Bend Transit's asset management performance. These upgrades will reduce maintenance costs, improve vehicle reliability, and extend asset life, aligning with performance targets tracked through FBT's Transit Asset Management (TAM) Plan. The addition of a new CNG fueling station will further enhance operational efficiency and support long-term fleet sustainability.

Letters of Support and Documentation*

Fort Bend Transit has received letters of support from Fort Bend County Judge KP George, Congressman Troy Nehls, Congresswoman Lizzie Fletcher, and HGAC Chief Transportation Officer, Ron Papsdorf, all of which emphasize the project's alignment with shared goals for clean transportation, equitable access, and regional connectivity.

"Better Buses, Brighter Futures" is not only a transit improvement project—it is a strategic investment that advances the long-term goals of Fort Bend County and the greater Houston region. By aligning with regional transportation plans, local government priorities, and performance-based asset management strategies, this project will deliver measurable benefits in sustainability, equity, and mobility.

*Please refer to Attachments 5 & 10 for additional details supporting the narrative.

Local Financial Commitment

Matching Funds Amount:

1,995,585

Provide information and supporting documentation on the source and availability of the local match amount, other Federal funds, and other funds noted in the Project Budget:

Local Cost Share and Funding Commitment*

Fort Bend County will provide a local cost share of \$1,995,585 for the "Better Buses, Brighter Futures" project. This match will be funded through Certificates of Obligation Bonds issued under Texas Local Government Code 271. The County has committed to issuing these bonds upon award of the grant and, if necessary, will advance the required match through an advance funding resolution executed by the Commissioners Court. A formal letter of financial commitment has been submitted with this application, confirming the availability and timing of local funds.

Fort Bend Transit will not apply other federal funds toward this project.

Scalable Project Scope

The project is scalable and can be adjusted based on available funding. At a minimum, Fort Bend Transit could proceed with the replacement of 12 high-priority vehicles that are nearing the end of their useful life, the CNG fueling station and the maintenance facility modifications. This would maintain service reliability and reduce emissions. However, a reduced award would delay and limit the expansion of commuter and demand-response services. While a smaller scope would still deliver meaningful benefits, it would constrain the project's full potential to modernize infrastructure and expand access for families and growing communities

*Please refer to Attachment 6 for additional details supporting the narrative.

Project Budget

Description	QTY	Federal Amount	Local Match	Other Federal	Other	Total Cost	
		Requested	Amount	Funds			
Buses	24	294,902	52,042	0	0	8,326,656	X

Description	QTY	Federal Amount Requested	Local Match Amount	Other Federal Funds	Other	Total Cost	
CNG Fueling Station	1	4,794,397	532,700	0	0	5,327,097	X
Description	QTY	Federal Amount Requested	Local Match Amount	Other Federal Funds	Other	Total Cost	
Maintenance Facility Modifications	1	1,836,397	204,044	0	0	2,040,441	X
Description	QTY	Federal Amount Requested	Local Match Amount	Other Federal Funds	Other	Total Cost	
Training	1	39,333	9,833	0	0	49,166	X
Total:		13,747,775	1,995,585	0	0	15,743,360	

Does the project budget include funding for workforce development activities or training at the National Transit Institute (NTI)? **Note: if selecting "yes", please ensure a unique line item is listed in the project budget above for this activity.**

☒ Yes ☐ No

For any zero-emission project components (vehicle, facility, or equipment), is 5% of the Federal request budgeted for workforce development? **Note: if including any request for workforce development activities, please ensure a unique line item is listed in the project budget above.**

☐ Yes ☒ No

If no, an explanation must be provided for the project to be eligible:

This project is not a zero-emission project, therefore we are not required to utilize and will not utilize 5% of the federal request for training. FBT has elected to include a \$49,166 total budget as part of our project for training FBT's vehicle technicians.

Please refer to Attachment 7 for additional details supporting the narrative.

Project Scalability

Is project scope scalable? ☒ Yes ☐ No

If yes, specify minimum Federal funds necessary: 10,208,952

Provide explanation of scalability with specific references to the budget line items above:

The bus request is scalable. Our preferred project and federal request include 24 buses. If the FTA is unable to fund the entirety of our bus request, we can scale our request to 12 buses. Although FBT prefers to receive funding for the entire 24 buses as that will drive the most value for the community, we understand the competitive nature of the program and wish to make our application as competitive as possible. The requested funds for a CNG station are equipped to handle the fueling demand of the entire transit fleet. It's most cost effective to install a station with the capacity to fuel total anticipated demand as opposed to building a smaller station and redeploying construction later as our fleet grows. The facility modification request should not be scaled as we need to support safe working conditions for our staff and modifying the entire facility will best support their safe work environment.

Here is the proposed scalable request:

The total project cost for Fort Bend Transit's scalable project proposal is \$11,580,038.

This proposal includes the following components:

(12) Buses – The total acquisition cost is \$4,163,323.

FTA requested amount is \$3,538,825.

Fort Bend Transit local match amount is \$624,498.

CNG Fueling Station – This component is projected to cost \$5,327,108.

FTA requested amount is \$4,794,397.

Fort Bend Transit local match amount is \$532,711.

Maintenance Facility Modifications – These modifications are estimated at \$2,040,441.

FTA requested amount is \$1,836,397.

Fort Bend Transit local match amount is \$204,044.

Training – The training costs are estimated at \$49,166.

FTA requested amount is \$39,333.

Fort Bend Transit local match amount is \$9,833.

In total, Fort Bend Transit is requesting \$10,208,952 from FTA.

Fort Bend Transit is providing a local match of \$1,371,087.

Project Implementation Strategy

Can this project be obligated in a grant within 12 months? ☒ Yes ☐ No

Please describe the project implementation strategy:

Fort Bend Transit (FBT) has developed a project that is not only implementation-ready but also strategically aligned with the Federal Transit Administration's (FTA) goal of obligating grant funds within 12 months of the award. This alignment is the result of extensive planning, strategic partnerships, and a proven delivery model for compressed natural gas (CNG) infrastructure and fleet deployment.

Grant Obligation Timeline*

FBT is committed to obligating the grant within 12 months of the awards announcement, a timeline that aligns with the FTA's goal and demonstrates our efficiency. The project team has already completed the conceptual designs for the CNG fueling station and the modifications to the maintenance facility. Upon award, FBT will immediately issue a Notice to Proceed (NTP) and initiate contract negotiations with named partners, including Clean Energy and Model 1. These partners are pre-identified in the application to streamline procurement and accelerate implementation.

Design Readiness*

The conceptual design work for both the CNG station and facility modifications has been successfully completed, marking a significant milestone in the project's progress. Engineering design will commence immediately upon NTP, with 30% of design drawings scheduled for submission within 8 weeks. The design phase is expected to conclude within 5 months, enabling timely permitting and construction.

Procurement and Construction*

Model 1 has committed to a bus delivery timeline of under 12 months from the date of order, demonstrating their dedication to the project. The CNG station and facility modifications will be constructed concurrently, with both scheduled for completion within 51 weeks of the grant award. This turnkey approach ensures that the infrastructure will be operational ahead of bus delivery, allowing for seamless integration into FBT's fleet.

TIP/STIP Amendments

FBT will coordinate with regional planning agencies to ensure the project's inclusion in the Metropolitan Transportation Improvement Program (TIP) and the Statewide Transportation Improvement Program (STIP). Amendments will be submitted immediately following the award to align with implementation milestones.

Environmental Review

The project qualifies for a Categorical Exclusion (CE) under the National Environmental Policy Act (NEPA), based on the scope of work and precedent from similar CNG infrastructure projects. FBT's environmental compliance team, a dedicated group responsible for ensuring our environmental responsibility, will coordinate with FTA to ensure timely documentation and approval.

Partnerships and Capacity*

FBT's implementation strategy leverages the expertise of Clean Energy and Model 1. Clean Energy brings decades of experience in CNG station design and construction, while Model 1 has a proven track record in delivering low-emission buses. These partnerships provide the technical capacity and operational readiness to meet the aggressive project timeline.

*Please refer to Attachment 7 for additional details supporting the narrative.

Project Timeline

Note: Please be as specific as possible and include dates for notice to proceed and project close.

Timeline Item Description	Timeline Item Date
LOW-NO Grant Due Date	07/14/2025
LOW-NO Grant Award Announcement	09/26/2025
CNG Station and Facility Modifications Notice to Proceed Issued	10/08/2025
CNG Station and Facility Modification Equipment Ordered	10/22/2025
CNG Bus Purchase Order Issued	10/31/2025
CNG Station 30% Design Drawings	11/05/2025
Fort Bend County 30% CNG Station Design Drawing Review	11/19/2025
Facility Modifications 30% Design Drawings	12/03/2025
CNG Station Design Complete	12/10/2025
CNG Station Design Submitted for Permits	12/17/2025
Fort Bend County 30% Facility Modification Design Drawing Review	12/17/2025
Facility Modification Design Complete	01/28/2026
Facility Modifications Permits Submitted	01/30/2026
CNG Station Permits Received	04/08/2026

Facility Modifications Permits Received	04/24/2026
CNG Station and Facility Modifications Construction Begins	04/29/2026
CNG Station and Facility Modifications Construction Complete	09/16/2026
CNG Station and Facility Modification Testing, Commissioning, and Fort Bend Staff Training	09/23/2026
CNG Station and Facility Modifications Punch List Item Review and Project Closeout	09/30/2026
CNG Buses Delivered	09/30/2026
CNG Bus Testing and Wrap	11/30/2026
CNG Bus Full Implementation In Service	12/16/2026

Partnership Provision

Note: The partnership provision is only applicable to low- or no-emission projects that are applying to the Low-No Program or both the Low-No Program and Bus Program. Projects applying only to the Bus Program are not eligible to use the partnership provision. See NOFO Section 6, Project Implementation Strategy.

Does this application include a partnership between an eligible application and one or more partners? ☒ Yes ☐ No

If yes, please list project partners:

Project Partners

Clean Energy Fuels Corporation
Model 1

Provide a description of the partner(s) qualifications:

Fort Bend County does have partnerships that provide the support and collaboration necessary to make this project more viable.

Fort Bend County is partnering with Clean Energy to build a private CNG fueling station and provide maintenance facility modifications at the existing Transit Facility at 3737 Bamore Road, Rosenberg, TX 77471.

Clean Energy is the largest provider of CNG, LNG and RNG fuel for transportation in North America. Clean Energy currently serves 82 transit customers throughout the US and Canada, fueling approximately 10,000 transit buses. They are experts at designing, building, operating, maintaining, and supplying natural gas. This expertise is showcased through their extensive station network with over 600 stations (both private and public access in North America and Canada). Clean Energy has a robust list of transit agency customers including Kansas City Area Transportation Authority, Stark Area Regional Transit Authority, Loudoun County, Metropolitan Transit Authority of Harris County (METRO), LA Metro, New York MTA, Dallas Area Rapid Transit, Valley Metro, NICE Bus (Nassau County, New York), San Diego MTS, and Washington Metro Area Transportation Authority. Additionally, due to the turnkey nature of this project, Clean Energy can be hired for future station operations and maintenance and renewable natural gas supply, further enhancing the viability of FBT's CNG Program.

Model 1 – Formerly Creative Bus Sales, a leader in moving the industry toward alternative fuel vehicles in commercial applications. The nation's largest bus and transportation services dealer, operating 23 full-service locations, Model 1 is the largest bus dealership in the United States representing over 20 major vehicle manufacturers. The Company's team of vehicle sales representatives possess over 560 years of cumulative vehicles sales experience, resulting in 5,000+ vehicles sold nationwide every year.

Model 1 is the largest Ford Recognized Qualified Vehicle Modifier (QVM) Alternative Fuel Program Installer in North America, with multiple dedicated facilities that focus on the installation and up-fitting of Compressed Natural Gas (CNG) and Propane fuel conversion systems for fleet customers. Model 1 provides over 10,000 vehicles converted to alternative fuels and is Ford QVM's largest alternative fuel participant that provides propane, and natural gas. Model 1 delivers FTA Buy America compliant vehicles.

In addition, Model 1 is dedicated to servicing its customers at the highest possible level. Nationwide, the Company has in excess of 270 company operated service bays dedicated to pre-delivery inspections, warranty and service work. Green Alternative Systems (GAS), a division of Model 1, has performed over 10,000 alternative fuel conversions (CNG, Propane, and Electric). Additionally, the Company is the only dealership in the nation to possess multiple Ford-certified, Qualified Vehicle Modifier (QVM) dealership locations. In addition, Model 1 has excellent relations with all major component manufacturers. The company's service technicians and supervisory team are certified by John Deere, Cummins, A/C Carrier, MCC, Trans Air, Thermo King, Freedman Seating, Ricon, and Braun amongst many others.

Technical, Legal, and Financial Capacity

Technical, Legal, and Financial Capacity

Fort Bend Transit (FBT), a division of Fort Bend County, Texas, has the technical, legal, and financial capacity to successfully implement the "Better Buses, Brighter Futures" project. As a long-standing recipient of Federal Transit Administration (FTA) funding, FBT has a proven track record of managing federal grants, delivering capital projects on time and within budget, and maintaining compliance with all applicable federal requirements.

Technical Capacity*

FBT has the technical expertise and staffing necessary to carry out the proposed project. The agency employs experienced project managers, planners, procurement specialists, and maintenance personnel who have successfully delivered similar capital projects, including vehicle procurements, facility upgrades, and service expansions. FBT has previously managed the acquisition of buses and has experience coordinating with vendors, contractors, and regulatory agencies to ensure successful implementation of grant funded projects. The agency also maintains a Transit Asset Management (TAM) Plan and a Public Transportation Agency Safety Plan (PTASP), which guide its operational and capital planning.

Fort Bend Transit Key Personnel:

Perri D'Armond - Transit Director
 Thomas Kuczynski - Operations and Security Officer
 Tennille Jones - Community Relations and Civil Rights Officer
 Pamela LeBrane - Finance Officer
 James Knight - Facilities Director
 Oscar Estrada - Operations Manager

Legal Capacity

As a department of Fort Bend County, FBT operates under the legal authority of the County Commissioners Court and is supported by the County Attorney's Office. The agency has the legal authority to enter into contracts, receive and administer federal funds, and implement transportation projects. All procurement and contracting activities are conducted in accordance with federal, state, and local regulations, including FTA Circular 4220.1F and 2 CFR Part 200.

Financial Capacity*

FBT has a strong financial foundation and a history of sound fiscal management. The agency receives funding from a combination of federal, state, and local sources, including Section 5307, 5310, 5311, 5339 formula funds, Congestion Mitigation and Air Quality (CMAQ) funds, and local match contributions from Fort Bend County. The County's financial systems and internal controls ensure proper oversight of grant expenditures, and FBT's finance team is experienced in managing multi-year capital projects and preparing required financial reports.

Compliance History

FBT has undergone FTA Triennial Reviews and Single Audits with no outstanding legal, technical, or financial compliance issues. Any findings from past reviews have been promptly addressed with corrective actions, and the agency maintains a proactive approach to compliance through regular internal audits and staff training. There are currently no unresolved grant-related compliance issues that would impact the successful execution of this project.

Conclusion

Fort Bend Transit is fully prepared to implement the proposed project with the necessary technical expertise, legal authority, and financial stability. The agency's successful history of managing federal grants and delivering capital improvements demonstrates its readiness to carry out the "Better Buses, Brighter Futures" initiative and ensure its long-term success.

*Please refer to Attachment 8 for additional details supporting the narrative.

Section IV. Additional Considerations (NOFO Section 6)

Opportunity Zones

Is this project located in or does it serve one or more Opportunity Zones? ☒ Yes ☐ No

If yes, identify the Census Tract Number(s) of the Opportunity Zone(s):

The project supports public transportation in Qualified Opportunity Zones in Fort Bend County, including Census Tracts 48157672000, 48157671900, and 48157671800 (IRS Notice 2018-48). These zones include underserved areas where expanded low-emission transit will improve access to jobs, healthcare, recreational activities, commercial activities, and education, for families with young children and communities.

If yes, describe how the proposed project will impact the Opportunity Zone(s):

The "Better Buses, Brighter Futures" project benefits Fort Bend County Opportunity Zones by replacing aging buses and expanding service. It improves access to jobs, healthcare, childcare, and education. A new CNG fueling station and facility upgrades will support long-term service reliability and environmental health in these underserved areas.

Cost-Effective Vehicle Procurements

Will this project procure vehicles? ☒ Yes ☐ No

If yes, will this project use any of the following procurement methods:

State schedule without selecting customization options

☐ Yes ☒ No

Joint procurement with at least 3 total transit agencies for common specification

☐ Yes ☒ No

Standard model from a vehicle original equipment manufacturer without customization

☐ Yes ☒ No

Note: This option is only applicable to Low-No and joint Bus/Low-No applications.

If yes to any of the procurement methods above, please identify other partners if applicable, and how the procurement approach will reduce vehicle customization:

Strengthen U.S. Vehicle Manufacturing Industry

Will this project procure vehicles?

☒ Yes ☐ No

If yes, will the project use either of the following methods:

Advance payments

☐ Yes ☒ No

Progress payments

☒ Yes ☐ No

If yes to either method above, discuss the proposed approach and how the project's proposed contracting terms will expedite payments to vehicle original equipment manufacturers (OEMs):

To facilitate efficient vehicle procurement and deployment, Fort Bend Transit may use progress payments in its contracts with vehicle manufacturers. Payments are issued as production milestones are reached, with the final payment made upon vehicle acceptance. This structure improves vendor cash flow, minimizes production delays, and supports timely fleet modernization.

Benefits for Families and Communities

Will this project benefit families with young children?

☒ Yes ☐ No

If yes, describe how the project will improve access to jobs, healthcare facilities, recreational activities, and commercial activities:

Location of Families*

This project expands clean, reliable transit service in Fort Bend County, improving access to jobs, healthcare, parks, and commercial centers. Families will benefit from shorter travel times, more frequent service, and better connections to essential destinations, reducing transportation barriers for working parents and supporting access to education and recreation in underserved communities.

*Please refer to Attachment 9 for additional details supporting the narrative.

If yes, describe how the project will improve the quality of life, raise the standard of living, or enable fuller participation in the economy by families:

The project improves quality of life by expanding access to jobs, healthcare, education, and essential services. Families will experience reduced travel times, increased mobility, and more reliable transit, enabling them to participate more fully in the economy. By connecting communities to opportunity, the project raises the standard of living and supports long-term economic stability and well-being for families with children.

Buy America Waiver

Will this project require a waiver of any domestic preference standard? ☐ Yes ☒ No

If yes, identify any items that will need a waiver:

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OPPORTUNITY & PACKAGE DETAILS:

Opportunity Number:	FTA-2025-008-TPM-LWNO
Opportunity Title:	Fiscal Year 2025 Competitive Funding Opportunity: Low- or No-Emission Program
Opportunity Package ID:	PKG00290743
Assistance Listing Number:	20.526
Assistance Listing Title:	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs
Competition ID:	FTA-2025-008-TPM-LWNO
Competition Title:	Fiscal Year 2025 Competitive Funding Opportunity: Low- or No-Emission Program
Opening Date:	05/14/2025
Closing Date:	07/14/2025
Agency:	DOT/Federal Transit Administration
Contact Information:	Kirsten Wiard-Bauer Email: FTALowNoBusNOFO@dot.gov FTA Office of Program Management

APPLICANT & WORKSPACE DETAILS:

Workspace ID:	WS01546659
Application Filing Name:	FTA-2025-008-TPM-LWNO
UEI:	MJG8N8EPN2L3
Organization:	FORT BEND COUNTY
Form Name:	SF424 Mandatory Form
Form Version:	3.0
Requirement:	Mandatory
Download Date/Time:	Jul 14, 2025 01:13:56 PM EDT
Form State:	No Errors

FORM ACTIONS:

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

1.a. Type of Submission:

- ☒ Application
☐ Plan
☐ Funding Request
☐ Other

Other (specify):

1.b. Frequency:

- ☒ Annual
☐ Quarterly
☐ Other

Other (specify):

1.d. Version:

- ☒ Initial ☐ Resubmission ☐ Revision ☐ Update

2. Date Received:

Completed by Grants.gov upon submission.

STATE USE ONLY:

3. Applicant Identifier:

5. Date Received by State:

4a. Federal Entity Identifier:

6. State Application Identifier:

4b. Federal Award Identifier:

1.c. Consolidated Application/Plan/Funding Request?

Yes ☐ No ☒

Explanation

7. APPLICANT INFORMATION:

a. Legal Name:

Fort Bend County

b. Employer/Taxpayer Identification Number (EIN/TIN):

74-6001969

c. UEI:

MJG8N8EPN2L3

d. Address:

Street1:

301 Jackson Street

Street2:

City:

Richmond

County / Parish:

State:

TX: Texas

Province:

Country:

USA: UNITED STATES

Zip / Postal Code:

774694700

e. Organizational Unit:

Department Name:

Division Name:

f. Name and contact information of person to be contacted on matters involving this submission:

Prefix:

First Name:

Perri

Middle Name:

Last Name:

Darmond

Suffix:

Title: Transit Director

Organizational Affiliation:

Telephone Number:

281-243-6701

Fax Number:

Email:

perri.darmond@fortbendcountytexas.gov

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

8a. TYPE OF APPLICANT:

B: County Government

Other (specify):

b. Additional Description:

9. Name of Federal Agency:

DOT/Federal Transit Administration

10. Assistance Listing Number:

20.526

Assistance Listing Title:

Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs

11. Descriptive Title of Applicant's Project:

Fort Bend Transit FY2025 Low or No Emission Grant Program and the Grant for Buses and Bus Facility Competitive Program.

12. Areas Affected by Funding:

13. CONGRESSIONAL DISTRICTS OF:

a. Applicant:

TX-22

b. Program/Project:

Attach an additional list of Program/Project Congressional Districts if needed.

Add Attachment

Delete Attachment

View Attachment

14. FUNDING PERIOD:

a. Start Date:

09/29/2025

b. End Date:

09/29/2028

15. ESTIMATED FUNDING:

a. Federal (\$):

13,747,776.00

b. Match (\$):

1,995,585.00

16. IS SUBMISSION SUBJECT TO REVIEW BY STATE UNDER EXECUTIVE ORDER 12372 PROCESS?

☐ a. This submission was made available to the State under the Executive Order 12372 Process for review on:

☐ b. Program is subject to E.O. 12372 but has not been selected by State for review.

☒ c. Program is not covered by E.O. 12372.

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

17. Is The Applicant Delinquent On Any Federal Debt?

Yes ☐ No ☒

[Explanation](#)

18. By signing this application, I certify (1) to the statements contained in the list of certifications and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)**

** I Agree ☒

** This list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix:

First Name:

KP

Middle Name:

Last Name:

George

Suffix:

Title:

Fort Bend County Judge

Organizational Affiliation:

Telephone Number:

281-341-8608

Fax Number:

Email:

County.judge@fortbendcountytexas.gov

Signature of Authorized Representative:

Completed by Grants.gov upon submission.

Date Signed:

Completed by Grants.gov upon submission.

Attach supporting documents as specified in agency instructions.

[Add Attachments](#)

[Delete Attachments](#)

[View Attachments](#)

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

Consolidated Application/Plan/Funding Request Explanation:

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

Applicant Federal Debt Delinquency Explanation:

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OPPORTUNITY & PACKAGE DETAILS:

Opportunity Number:	FTA-2025-008-TPM-LWNO
Opportunity Title:	Fiscal Year 2025 Competitive Funding Opportunity: Low- or No-Emission Program
Opportunity Package ID:	PKG00290743
Assistance Listing Number:	20.526
Assistance Listing Title:	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs
Competition ID:	FTA-2025-008-TPM-LWNO
Competition Title:	Fiscal Year 2025 Competitive Funding Opportunity: Low- or No-Emission Program
Opening Date:	05/14/2025
Closing Date:	07/14/2025
Agency:	DOT/Federal Transit Administration
Contact Information:	Kirsten Wiard-Bauer Email: FTALowNoBusNOFO@dot.gov FTA Office of Program Management

APPLICANT & WORKSPACE DETAILS:

Workspace ID:	WS01546659
Application Filing Name:	FTA-2025-008-TPM-LWNO
UEI:	MJG8N8EPN2L3
Organization:	FORT BEND COUNTY
Form Name:	Grants.gov Lobbying Form
Form Version:	1.1
Requirement:	Mandatory
Download Date/Time:	Jul 14, 2025 01:15:01 PM EDT
Form State:	No Errors

FORM ACTIONS:

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Statement for Loan Guarantees and Loan Insurance

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions. Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

* APPLICANT'S ORGANIZATION

Fort Bend County

* PRINTED NAME AND TITLE OF AUTHORIZED REPRESENTATIVE

Prefix: * First Name: Middle Name:
* Last Name: Suffix:
* Title:

* SIGNATURE:

* DATE:

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Assistance Listing Title:	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs
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Opening Date:	05/14/2025
Closing Date:	07/14/2025
Agency:	DOT/Federal Transit Administration
Contact Information:	Kirsten Wiard-Bauer Email: FTALowNoBusNOFO@dot.gov FTA Office of Program Management

APPLICANT & WORKSPACE DETAILS:

Workspace ID:	WS01546659
Application Filing Name:	FTA-2025-008-TPM-LWNO
UEI:	MJG8N8EPN2L3
Organization:	FORT BEND COUNTY
Form Name:	Attachments
Form Version:	1.2
Requirement:	Mandatory
Download Date/Time:	Jul 14, 2025 11:13:17 AM EDT
Form State:	No Errors

FORM ACTIONS:

ATTACHMENTS FORM

Instructions: On this form, you will attach the various files that make up your grant application. Please consult with the appropriate Agency Guidelines for more information about each needed file. Please remember that any files you attach must be in the document format and named as specified in the Guidelines.

Important: Please attach your files in the proper sequence. See the appropriate Agency Guidelines for details.

1) Please attach Attachment 1	Attachment 1 - Description of	Add Attachment	Delete Attachment	View Attachment
2) Please attach Attachment 2	Attachment 2 - Demonstration	Add Attachment	Delete Attachment	View Attachment
3) Please attach Attachment 3	Attachment 3 - Demonstration of	Add Attachment	Delete Attachment	View Attachment
4) Please attach Attachment 4	Attachment 4 - Demonstration	Add Attachment	Delete Attachment	View Attachment
5) Please attach Attachment 5	Attachment 5 - Planning, Local	Add Attachment	Delete Attachment	View Attachment
6) Please attach Attachment 6	Attachment 6 - Local Financial	Add Attachment	Delete Attachment	View Attachment
7) Please attach Attachment 7	Attachment 7 - Project Implementation	Add Attachment	Delete Attachment	View Attachment
8) Please attach Attachment 8	Attachment 8 - Technical Legal	Add Attachment	Delete Attachment	View Attachment
9) Please attach Attachment 9	Attachment 9 - Benefits for Local	Add Attachment	Delete Attachment	View Attachment
10) Please attach Attachment 10	Attachment 10 - Letters of Support	Add Attachment	Delete Attachment	View Attachment
11) Please attach Attachment 11	Supplemental Form.pdf	Add Attachment	Delete Attachment	View Attachment
12) Please attach Attachment 12		Add Attachment	Delete Attachment	View Attachment
13) Please attach Attachment 13		Add Attachment	Delete Attachment	View Attachment
14) Please attach Attachment 14		Add Attachment	Delete Attachment	View Attachment
15) Please attach Attachment 15		Add Attachment	Delete Attachment	View Attachment

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OPPORTUNITY & PACKAGE DETAILS:

Opportunity Number:	FTA-2025-007-TPM-BUS
Opportunity Title:	Fiscal Year 2025 Competitive Funding Opportunity: Buses and Bus Facilities Program
Opportunity Package ID:	PKG00290742
Assistance Listing Number:	20.526
Assistance Listing Title:	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs
Competition ID:	FTA-2025-007-TPM-BUS
Competition Title:	Fiscal Year 2025 Competitive Funding Opportunity: Buses and Bus Facilities Program
Opening Date:	05/14/2025
Closing Date:	07/14/2025
Agency:	DOT/Federal Transit Administration
Contact Information:	Kirsten Wiard-Bauer Email: FTALowNoBusNOFO@dot.gov FTA Office of Program Management

APPLICANT & WORKSPACE DETAILS:

Workspace ID:	WS01546657
Application Filing Name:	FTA-2025-007-TPM-BUS
UEI:	MJG8N8EPN2L3
Organization:	FORT BEND COUNTY
Form Name:	SF424 Mandatory Form
Form Version:	3.0
Requirement:	Mandatory
Download Date/Time:	Jul 14, 2025 10:48:06 AM EDT
Form State:	No Errors

FORM ACTIONS:

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

1.a. Type of Submission:

- ☒ Application
☐ Plan
☐ Funding Request
☐ Other

Other (specify):

1.b. Frequency:

- ☒ Annual
☐ Quarterly
☐ Other

Other (specify):

1.d. Version:

- ☒ Initial ☐ Resubmission ☐ Revision ☐ Update

2. Date Received:

Completed by Grants.gov upon submission.

STATE USE ONLY:

3. Applicant Identifier:

5. Date Received by State:

4a. Federal Entity Identifier:

6. State Application Identifier:

4b. Federal Award Identifier:

1.c. Consolidated Application/Plan/Funding Request?

Yes ☐ No ☒

Explanation

7. APPLICANT INFORMATION:

a. Legal Name:

Fort Bend County

b. Employer/Taxpayer Identification Number (EIN/TIN):

74-6001969

c. UEI:

MJG8N8EPN2L3

d. Address:

Street1:

301 Jackson Street

Street2:

City:

Richmond

County / Parish:

State:

TX: Texas

Province:

Country:

USA: UNITED STATES

Zip / Postal Code:

774694700

e. Organizational Unit:

Department Name:

Division Name:

f. Name and contact information of person to be contacted on matters involving this submission:

Prefix:

First Name:

Perri

Middle Name:

Last Name:

Darmond

Suffix:

Title: Transit Director

Organizational Affiliation:

Telephone Number:

281-243-6701

Fax Number:

Email:

perri.darmond@fortbendcountytexas.gov

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

8a. TYPE OF APPLICANT:

B: County Government

Other (specify):

b. Additional Description:

9. Name of Federal Agency:

DOT/Federal Transit Administration

10. Assistance Listing Number:

20.526

Assistance Listing Title:

Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs

11. Descriptive Title of Applicant's Project:

Fort Bend Transit FY2025 Low or No Emission Grant Program and the Grant for Buses and Bus Facility Competitive Program.

12. Areas Affected by Funding:

13. CONGRESSIONAL DISTRICTS OF:

a. Applicant:

TX-22

b. Program/Project:

Attach an additional list of Program/Project Congressional Districts if needed.

Add Attachment

Delete Attachment

View Attachment

14. FUNDING PERIOD:

a. Start Date:

09/29/2025

b. End Date:

09/29/2028

15. ESTIMATED FUNDING:

a. Federal (\$):

13,747,776.00

b. Match (\$):

1,995,585.00

16. IS SUBMISSION SUBJECT TO REVIEW BY STATE UNDER EXECUTIVE ORDER 12372 PROCESS?

☐ a. This submission was made available to the State under the Executive Order 12372 Process for review on:

☐ b. Program is subject to E.O. 12372 but has not been selected by State for review.

☒ c. Program is not covered by E.O. 12372.

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

17. Is The Applicant Delinquent On Any Federal Debt?

Yes ☐ No ☒

[Explanation](#)

18. By signing this application, I certify (1) to the statements contained in the list of certifications and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)**

** I Agree ☒

** This list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix:

First Name:

KP

Middle Name:

Last Name:

George

Suffix:

Title:

Fort Bend County Judge

Organizational Affiliation:

Telephone Number:

281-341-8608

Fax Number:

Email:

County.judge@fortbendcountytexas.gov

Signature of Authorized Representative:

Completed by Grants.gov upon submission.

Date Signed:

Completed by Grants.gov upon submission.

Attach supporting documents as specified in agency instructions.

[Add Attachments](#)

[Delete Attachments](#)

[View Attachments](#)

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

Consolidated Application/Plan/Funding Request Explanation:

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

Applicant Federal Debt Delinquency Explanation:

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Opportunity Package ID:	PKG00290742
Assistance Listing Number:	20.526
Assistance Listing Title:	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs
Competition ID:	FTA-2025-007-TPM-BUS
Competition Title:	Fiscal Year 2025 Competitive Funding Opportunity: Buses and Bus Facilities Program
Opening Date:	05/14/2025
Closing Date:	07/14/2025
Agency:	DOT/Federal Transit Administration
Contact Information:	Kirsten Wiard-Bauer Email: FTALowNoBusNOFO@dot.gov FTA Office of Program Management

APPLICANT & WORKSPACE DETAILS:

Workspace ID:	WS01546657
Application Filing Name:	FTA-2025-007-TPM-BUS
UEI:	MJG8N8EPN2L3
Organization:	FORT BEND COUNTY
Form Name:	Grants.gov Lobbying Form
Form Version:	1.1
Requirement:	Mandatory
Download Date/Time:	Jul 14, 2025 09:01:38 AM EDT
Form State:	No Errors

FORM ACTIONS:

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Statement for Loan Guarantees and Loan Insurance

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions. Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

* APPLICANT'S ORGANIZATION

* PRINTED NAME AND TITLE OF AUTHORIZED REPRESENTATIVE

Prefix: * First Name: Middle Name:
* Last Name: Suffix:
* Title:

* SIGNATURE:

* DATE:

This Workspace form is one of the forms you need to complete prior to submitting your Application Package. This form can be completed in its entirety offline using Adobe Reader. You can save your form by clicking the "Save" button and see any errors by clicking the "Check For Errors" button. In-progress and completed forms can be uploaded at any time to Grants.gov using the Workspace feature.

When you open a form, required fields are highlighted in yellow with a red border. Optional fields and completed fields are displayed in white. If you enter invalid or incomplete information in a field, you will receive an error message. Additional instructions and FAQs about the Application Package can be found in the Grants.gov Applicants tab.

OPPORTUNITY & PACKAGE DETAILS:

Opportunity Number:	FTA-2025-007-TPM-BUS
Opportunity Title:	Fiscal Year 2025 Competitive Funding Opportunity: Buses and Bus Facilities Program
Opportunity Package ID:	PKG00290742
Assistance Listing Number:	20.526
Assistance Listing Title:	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs
Competition ID:	FTA-2025-007-TPM-BUS
Competition Title:	Fiscal Year 2025 Competitive Funding Opportunity: Buses and Bus Facilities Program
Opening Date:	05/14/2025
Closing Date:	07/14/2025
Agency:	DOT/Federal Transit Administration
Contact Information:	Kirsten Wiard-Bauer Email: FTALowNoBusNOFO@dot.gov FTA Office of Program Management

APPLICANT & WORKSPACE DETAILS:

Workspace ID:	WS01546657
Application Filing Name:	FTA-2025-007-TPM-BUS
UEI:	MJG8N8EPN2L3
Organization:	FORT BEND COUNTY
Form Name:	Attachments
Form Version:	1.2
Requirement:	Mandatory
Download Date/Time:	Jul 14, 2025 09:11:42 AM EDT
Form State:	No Errors

FORM ACTIONS:

ATTACHMENTS FORM

Instructions: On this form, you will attach the various files that make up your grant application. Please consult with the appropriate Agency Guidelines for more information about each needed file. Please remember that any files you attach must be in the document format and named as specified in the Guidelines.

Important: Please attach your files in the proper sequence. See the appropriate Agency Guidelines for details.

1) Please attach Attachment 1	Attachment 1 - Description of	Add Attachment	Delete Attachment	View Attachment
2) Please attach Attachment 2	Attachment 2 - Demonstration	Add Attachment	Delete Attachment	View Attachment
3) Please attach Attachment 3	Attachment 3 - Demonstration of	Add Attachment	Delete Attachment	View Attachment
4) Please attach Attachment 4	Attachment 4 - Demonstration	Add Attachment	Delete Attachment	View Attachment
5) Please attach Attachment 5	Attachment 5 - Planning, Local	Add Attachment	Delete Attachment	View Attachment
6) Please attach Attachment 6	Attachment 6 - Local Financial	Add Attachment	Delete Attachment	View Attachment
7) Please attach Attachment 7	Attachment 7 - Project Implementation	Add Attachment	Delete Attachment	View Attachment
8) Please attach Attachment 8	Attachment 8 - Technical Legal	Add Attachment	Delete Attachment	View Attachment
9) Please attach Attachment 9	Attachment 9 - Benefits for Local	Add Attachment	Delete Attachment	View Attachment
10) Please attach Attachment 10	Attachment 10 - Letters of Support	Add Attachment	Delete Attachment	View Attachment
11) Please attach Attachment 11	Supplemental Form.pdf	Add Attachment	Delete Attachment	View Attachment
12) Please attach Attachment 12		Add Attachment	Delete Attachment	View Attachment
13) Please attach Attachment 13		Add Attachment	Delete Attachment	View Attachment
14) Please attach Attachment 14		Add Attachment	Delete Attachment	View Attachment
15) Please attach Attachment 15		Add Attachment	Delete Attachment	View Attachment



COMMUTER PARK & RIDE DEMAND RESPONSE

Visit www.FBCTransit.org to learn more

FORT BEND TRANSIT

ATTACHMENT 1

DESCRIPTION OF SERVICES

Table of Contents

Fort Bend County US Census Data	Tab 1
Demand Response Service Area Map	Tab 2
Commuter Service Maps and Schedules	Tab 3

TAB 1

 An official website of the United States government [Here's how you know](#)



QuickFacts
Fort Bend County, Texas

QuickFacts provides statistics for all states and counties. Also for cities and towns with a *population of 5,000 or more*.

Enter state, county, city, town, or zip code

-- Select a fact --



Table

All Topics

Fort Bend County, Texas

Population estimates, July 1, 2024, (V2024)

958,434

PEOPLE

Population

Population estimates, July 1, 2024, (V2024)

958,434

Population estimates base, April 1, 2020, (V2024)

822,989

Population, percent change - April 1, 2020 (estimates base) to July 1, 2024, (V2024)

16.5%

Population, Census, April 1, 2020

822,779

Population, Census, April 1, 2010

585,375

Age and Sex

Persons under 5 years, percent

5.9%

Persons under 18 years, percent

26.4%

Persons 65 years and over, percent

13.0%

Female persons, percent

50.8%

Race and Hispanic Origin

White alone, percent

51.4%

Black alone, percent (a)

(a)

22.7%

American Indian and Alaska Native alone, percent (a)

(a)

0.6%

Asian alone, percent (a)

(a)

22.7%

Native Hawaiian and Other Pacific Islander alone, percent (a)

(a)

0.1%

Two or More Races, percent

2.5%

Hispanic or Latino, percent (b)

(b)

24.7%

White alone, not Hispanic or Latino, percent

28.9%

Population Characteristics

Veterans, 2019-2023

27,862

Foreign-born persons, percent, 2019-2023

30.0%

Housing

Housing Units, July 1, 2024, (V2024)

329,393

Owner-occupied housing unit rate, 2019-2023

77.5%

Median value of owner-occupied housing units, 2019-2023

\$350,300

Median selected monthly owner costs - with a mortgage, 2019-2023

\$2,558

Median selected monthly owner costs -without a mortgage, 2019-2023

\$962

Median gross rent, 2019-2023

\$1,770

Building Permits, 2024

12,017

Families & Living Arrangements

Households, 2019-2023

281,259

Persons per household, 2019-2023

3.04

Living in the same house 1 year ago, percent of persons age 1 year+ , 2019-2023

88.9%

Language other than English spoken at home, percent of persons age 5 years+, 2019-2023

40.7%

Computer and Internet Use

Households with a computer, percent, 2019-2023

97.6%










































Households with a broadband Internet subscription, percent, 2019-2023

94.9%

Education


High school graduate or higher, percent of persons age 25 years+, 2019-2023


91.9%

 Bachelor's degree or higher, percent of persons age 25 years+, 2019-2023	49.3%
Health	
 With a disability, under age 65 years, percent, 2019-2023	4.9%
 Persons without health insurance, under age 65 years, percent	 12.4%
Economy	
 In civilian labor force, total, percent of population age 16 years+, 2019-2023	66.7%
 In civilian labor force, female, percent of population age 16 years+, 2019-2023	60.5%
 Total accommodation and food services sales, 2022 (\$1,000) 	2,109,155
 Total health care and social assistance receipts/revenue, 2022 (\$1,000) 	4,376,199
 Total transportation and warehousing receipts/revenue, 2022 (\$1,000) 	1,089,119
 Total retail sales, 2022 (\$1,000) 	14,651,612
 Total retail sales per capita, 2022 	\$16,483
Transportation	
 Mean travel time to work (minutes), workers age 16 years+, 2019-2023	33.0
Income & Poverty	
 Median households income (in 2023 dollars), 2019-2023	\$113,409
 Per capita income in past 12 months (in 2023 dollars), 2019-2023	\$46,693
 Persons in poverty, percent	 8.5%
 BUSINESSES	
Businesses	
 Total employer establishments, 2022	17,654
 Total employment, 2022	205,759
 Total annual payroll, 2022 (\$1,000)	10,409,932
 Total employment, percent change, 2021-2022	11.0%
 Total nonemployer establishments, 2023	110,936
 All employer firms, Reference year 2022	14,276
 Men-owned employer firms, Reference year 2022	8,178
 Women-owned employer firms, Reference year 2022	3,494
 Minority-owned employer firms, Reference year 2022	7,575
 Nonminority-owned employer firms, Reference year 2022	5,622
 Veteran-owned employer firms, Reference year 2022	
 Nonveteran-owned employer firms, Reference year 2022	12,689
 GEOGRAPHY	
Geography	
 Population per square mile, 2020	954.8
 Population per square mile, 2010	679.5
 Land area in square miles, 2020	861.72
 Land area in square miles, 2010	861.48
 FIPS Code	48157

[About datasets used in this table](#)

Value Notes

 Methodology differences may exist between data sources, and so estimates from different sources are not comparable.

Some estimates presented here come from sample data, and thus have sampling errors that may render some apparent differences between geographies statistically indistinguishable. Click the Quick Info  icon to the left of each learn about sampling error.

The vintage year (e.g., V2024) refers to the final year of the series (2020 thru 2024). Different vintage years of estimates are not comparable.

Users should exercise caution when comparing 2019-2023 ACS 5-year estimates to other ACS estimates. For more information, please visit the [2023 5-year ACS Comparison Guidance](#) page.

Fact Notes

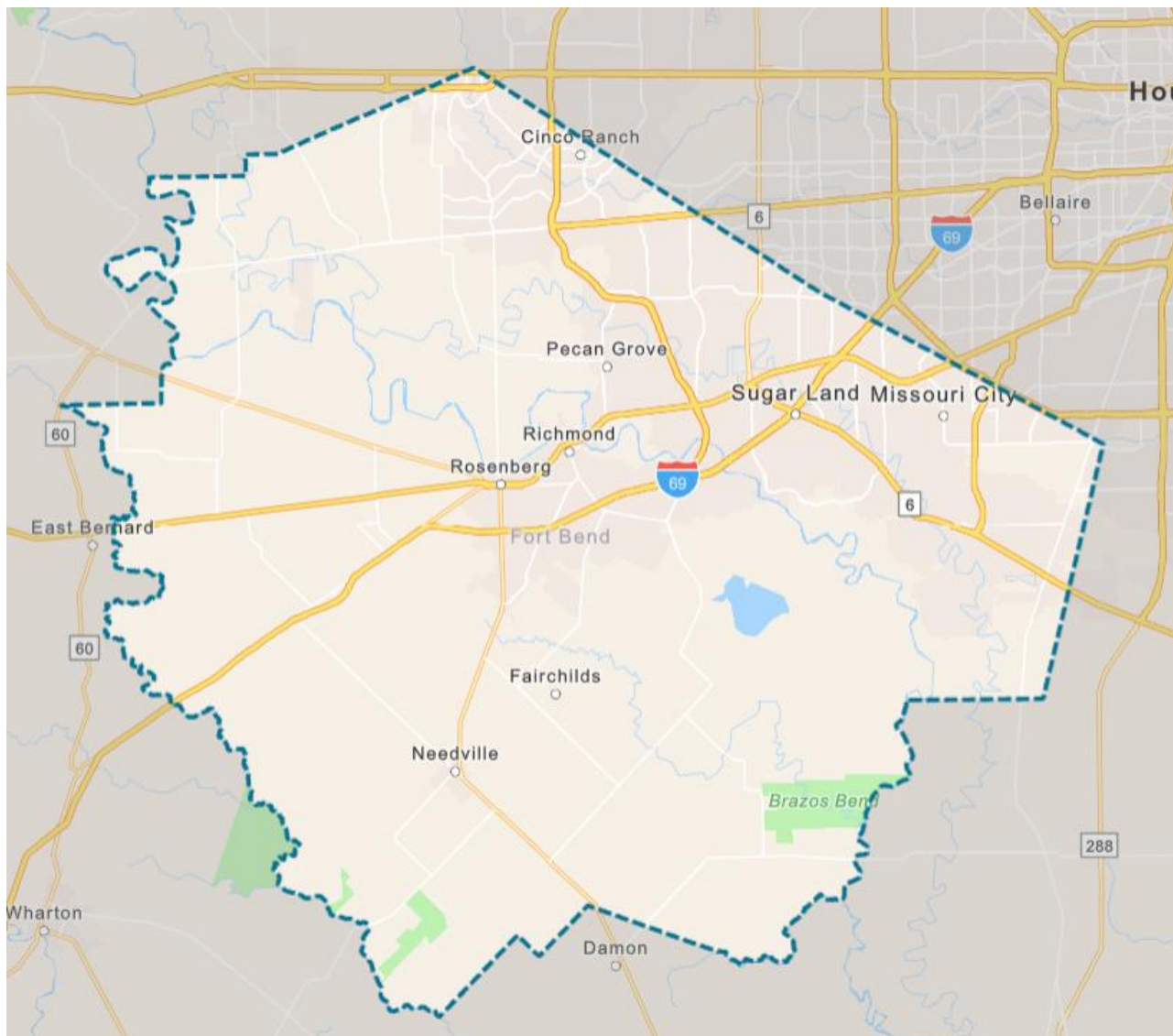
- (a) Includes persons reporting only one race
- (b) Hispanics may be of any race, so also are included in applicable race categories
- (c) Economic Census - Puerto Rico data are not comparable to U.S. Economic Census data

Value Flags

- D Suppressed to avoid disclosure of confidential information
- F Fewer than 25 firms
- FN Footnote on this item in place of data
- NA Not available
- S Suppressed; does not meet publication standards
- X Not applicable
- Z Value greater than zero but less than half unit of measure shown
- Either no or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest or upper interval of a
- N Data for this geographic area cannot be displayed because the number of sample cases is too small.

TAB 2

Fort Bend Transit Demand Response Service Area



TAB 3

Downtown Commuter Park and Ride Service Map

● Indicates FBT Service Stops



Heading Downtown? We are.



DOWNTOWN COMMUTER SERVICE												
Downtown AM Route	Route Name		AMC	Louisiana @ Jefferson	Louisiana @ Clay	Louisiana @ McKinney	Louisiana @ Walker	Louisiana @ Texas	Louisiana @ Congress	Franklin @ Main	Franklin @ Austin	UH Main Campus
	AM 1		5:30 AM	6:05 AM	6:07 AM	6:09 AM	6:12 AM	6:13 AM	6:15 AM	6:19 AM	6:23 AM	
	AM 2		5:45 AM	6:20 AM	6:22 AM	6:25 AM	6:27 AM	6:28 AM	6:30 AM	6:34 AM	6:38 AM	
	AM 3		6:00 AM	6:35 AM	6:37 AM	6:40 AM	6:41 AM	6:42 AM	6:45 AM	6:49 AM	6:53 AM	
	AM 4		6:15 AM	6:50 AM	6:52 AM	6:55 AM	6:56 AM	6:57 AM	7:00 AM	7:04 AM	7:08 AM	
	AM 5		6:25 AM	7:00 AM	7:02 AM	7:05 AM	7:06 AM	7:07 AM	7:10 AM	7:14 AM	7:18 AM	
	AM 6		6:35 AM	7:10 AM	7:12 AM	7:15 AM	7:16 AM	7:17 AM	7:20 AM	7:24 AM	7:28 AM	
	UH/AMC Shuttle		AM 7	6:50 AM	7:25 AM	7:27 AM	7:30 AM	7:31 AM	7:32 AM	7:35 AM	7:39 AM	7:43 AM
	Depart	Arrive	AM 8	7:05 AM	7:40 AM	7:42 AM	7:45 AM	7:46 AM	7:47 AM	7:50 AM	7:54 AM	7:58 AM
	U of H SGL	AMC	AM 9	7:15 AM	7:50 AM	7:52 AM	7:55 AM	7:56 AM	7:57 AM	8:00 AM	8:04 AM	8:08 AM
	6:33 AM	6:43 AM	AM 1	6:58 AM	7:33 AM	7:35 AM	7:38 AM	7:39 AM	7:40 AM	7:43 AM	7:47 AM	8:11 AM*
	6:55 AM	7:05 AM	AM 2	7:10 AM	7:45 AM	7:47 AM	7:50 AM	7:51 AM	7:52 AM	7:55 AM	7:59 AM	8:23 AM*
	7:17 AM	7:27 AM	AM 3	7:30 AM	8:05 AM	8:07 AM	8:10 AM	8:11 AM	8:12 AM	8:15 AM	8:19 AM	8:43 AM*
			AM 4	7:43 AM	8:18 AM	8:20 AM	8:23 AM	8:24 AM	8:25 AM	8:28 AM	8:32 AM	8:36 AM
			AM 5	7:53 AM	8:28 AM	8:30 AM	8:33 AM	8:34 AM	8:35 AM	8:38 AM	8:42 AM	8:46 AM
			AM 6	8:03 AM	8:38 AM	8:40 AM	8:43 AM	8:44 AM	8:45 AM	8:48 AM	8:52 AM	8:56 AM
			AM 7	8:18 AM	8:53 AM	8:55 AM	8:58 AM	8:59 AM	9:00 AM	9:03 AM	9:07 AM	9:11 AM
			AM 8	8:33 AM	9:08 AM	9:10 AM	9:13 AM	9:14 AM	9:15 AM	9:18 AM	9:22 AM	9:26 AM
			AM 9	8:43 AM	9:18 AM	9:20 AM	9:23 AM	9:24 AM	9:25 AM	9:28 AM	9:32 AM	9:36 AM
Midday	Route Name		AMC	Louisiana @ Jefferson	Louisiana @ Clay	Louisiana @ McKinney	Louisiana @ Walker	Louisiana @ Texas	Louisiana @ Congress	Franklin @ Main	Franklin @ Austin	
	MD 1		11:27 AM	12:00 PM	12:02 PM	12:04 PM	12:05:00 PM	12:06 PM	12:08 PM	12:12 PM	12:15 PM	
			Congress @ Caroline	Congress @ Main	Congress @ Milam	Smith @ Prairie	Smith @ Walker	Smith @ Polk	Smith @ Pease	AMC		
			12:20 PM	12:21 PM	12:23 PM	12:27 PM	12:29 PM	12:31 PM	12:33 PM	1:08 PM		
Downtown PM Route	Run	UH Main Campus	Congress @ Caroline	Congress @ Main	Congress @ Milam	Smith @ Prairie	Smith @ Walker	Smith @ Polk	Smith @ Pease	AMC	UH/AMC/TMC Transfer	
	PM 1		3:15 PM	3:17 PM	3:19 PM	3:22 PM	3:24 PM	3:26 PM	3:29 PM	4:04 PM	Depart	Arrive
	PM 2		3:30 PM	3:32 PM	3:34 PM	3:37 PM	3:39 PM	3:41 PM	3:44 PM	4:19 PM		
	PM 3		3:45 PM	3:47 PM	3:49 PM	3:52 PM	3:54 PM	3:56 PM	3:59 PM	4:34 PM		
	PM 4		3:55 PM	3:57 PM	3:59 PM	4:02 PM	4:04 PM	4:06 PM	4:09 PM	4:44 PM	AMC/TMC Tent	U of H SGL
	PM 5	3:48 PM	4:05 PM	4:07 PM	4:09 PM	4:12 PM	4:14 PM	4:16 PM	4:19 PM	4:54 PM	5:07 PM	5:15 PM
	PM 6		4:15 PM	4:17 PM	4:19 PM	4:22 PM	4:24 PM	4:26 PM	4:29 PM	5:04 PM		
	PM 7	4:13 PM	4:30 PM	4:32 PM	4:34 PM	4:37 PM	4:39 PM	4:41 PM	4:44 PM	5:19 PM	5:35 PM	5:44 PM
	PM 8		4:40 PM	4:42 PM	4:44 PM	4:47 PM	4:49 PM	4:51 PM	4:54 PM	5:29 PM		
	PM 9	4:31 PM	4:48 PM	4:50 PM	4:52 PM	4:55 PM	4:57 PM	4:59 PM	5:02 PM	5:37 PM	5:55 PM	6:04 PM
	PM 1		4:55 PM	4:57 PM	4:59 PM	5:02 PM	5:04 PM	5:06 PM	5:09 PM	5:44 PM		
	PM 2		5:03 PM	5:05 PM	5:07 PM	5:10 PM	5:12 PM	5:14 PM	5:17 PM	5:52 PM		
	PM 3		5:18 PM	5:20 PM	5:22 PM	5:25 PM	5:27 PM	5:29 PM	5:32 PM	6:07 PM		
	PM 4		5:28 PM	5:30 PM	5:32 PM	5:35 PM	5:37 PM	5:39 PM	5:42 PM	6:17 PM		
	PM 5		5:38 PM	5:40 PM	5:42 PM	5:45 PM	5:47 PM	5:49 PM	5:52 PM	6:27 PM		
	PM 6		5:48 PM	5:50 PM	5:52 PM	5:55 PM	5:57 PM	5:59 PM	6:02 PM	6:37 PM		
	PM 7		6:03 PM	6:05 PM	6:07 PM	6:10 PM	6:12 PM	6:14 PM	6:17 PM	6:52 PM		
	PM 8		6:13 PM	6:15 PM	6:17 PM	6:20 PM	6:22 PM	6:24 PM	6:27 PM	7:02 PM		
	PM 9		6:28 PM	6:30 PM	6:32 PM	6:35 PM	6:37 PM	6:39 PM	6:42 PM	7:17 PM		

**These stops are only performed if there are passengers on board going to that destination. For more information please contact Fort Bend Transit @ 281 633 RIDE (7433).*

DOWNTOWN REVERSE COMMUTE										
AM Route	Route Name	Louisiana @ Jefferson	Louisiana @ Clay	Louisiana @ McKinney	Louisiana @ Walker	Louisiana @ Texas	Louisiana @ Congress	Franklin @ Main	Franklin @ Austin	AMC
	DT1-AM	6:05 AM	6:07 AM	6:09 AM	6:12 AM	6:13 AM	6:15 AM	6:19 AM	6:23 AM	6:58 AM
	DT2-AM	6:20 AM	6:22 AM	6:25 AM	6:27 AM	6:28 AM	6:30 AM	6:34 AM	6:38 AM	7:10 AM
	DT3-AM	6:35 AM	6:37 AM	6:40 AM	6:41 AM	6:42 AM	6:45 AM	6:49 AM	6:53 AM	7:30 AM
	DT4-AM	6:50 AM	6:52 AM	6:55 AM	6:56 AM	6:57 AM	7:00 AM	7:04 AM	7:08 AM	7:43 AM
	DT5-AM	7:00 AM	7:02 AM	7:05 AM	7:06 AM	7:07 AM	7:10 AM	7:14 AM	7:18 AM	7:53 AM
	DT6-AM	7:10 AM	7:12 AM	7:15 AM	7:16 AM	7:17 AM	7:20 AM	7:24 AM	7:28 AM	8:03 AM
	DT7-AM	7:25 AM	7:27 AM	7:30 AM	7:31 AM	7:32 AM	7:35 AM	7:39 AM	7:43 AM	8:18 AM
	DT8-AM	7:40 AM	7:42 AM	7:45 AM	7:46 AM	7:47 AM	7:50 AM	7:54 AM	7:58 AM	8:33 AM
	DT9-AM	7:50 AM	7:52 AM	7:55 AM	7:56 AM	7:57 AM	8:00 AM	8:04 AM	8:08 AM	8:43 AM
PM Route	Route Name	AMC	Congress @ Caroline	Congress @ Main	Congress @ Milam	Smith @ Prairie	Smith @ Walker	Smith @ Polk	Smith @ Pease	
	DT1-PM	4:04 PM	4:55 PM	4:57 PM	4:59 PM	5:02 PM	5:04 PM	5:06 PM	5:09 PM	
	DT2-PM	4:19 PM	5:03 PM	5:05 PM	5:07 PM	5:10 PM	5:12 PM	5:14 PM	5:17 PM	
	DT3-PM	4:34 PM	5:18 PM	5:20 PM	5:22 PM	5:25 PM	5:27 PM	5:29 PM	5:32 PM	
	DT4-PM	4:44 PM	5:28 PM	5:30 PM	5:32 PM	5:35 PM	5:37 PM	5:39 PM	5:42 PM	
	DT5-PM	4:54 PM	5:38 PM	5:40 PM	5:42 PM	5:45 PM	5:47 PM	5:49 PM	5:52 PM	
	DT6-PM	5:04 PM	5:48 PM	5:50 PM	5:52 PM	5:55 PM	5:57 PM	5:59 PM	6:02 PM	
	DT7-PM	5:19 PM	6:03 PM	6:05 PM	6:07 PM	6:10 PM	6:12 PM	6:14 PM	6:17 PM	
	DT8-PM	5:29 PM	6:13 PM	6:15 PM	6:17 PM	6:20 PM	6:22 PM	6:24 PM	6:27 PM	
	DT9-PM	5:37 PM	6:28 PM	6:30 PM	6:32 PM	6:35 PM	6:37 PM	6:39 PM	6:42 PM	



Greenway/Galleria Transfer Park & Ride Service Map

● Indicates FBT Service Stops



GREENWAY/GALLERIA TRANSFER									
AM Route		Hwy 36 P&R	UH P&R	AMC P&R	West Bellfort P&R	Up Town Transit Center	GRNWAY Transit Center	GRNWAY 9/11	GRNWAY 20 GWP
	GRNWAY 1-AM	5:45 AM	6:05 AM	6:13 AM	6:23 AM	6:40 AM	6:48 AM	6:54 AM	7:03 AM
	GRNWAY 2-AM	6:35 AM	6:55 AM	7:03 AM	7:13 AM	7:30 AM	7:38 AM	7:44 AM	7:53 AM
	GRNWAY 1-AM		7:48 AM	7:57 AM	8:11 AM	8:28 AM	8:36 AM	8:42 AM	8:51 AM*
	GRNWAY 2-AM		8:38 AM	8:47 AM	9:01 AM	9:18 AM	9:26 AM	9:32 AM	9:41 AM*
PM Route		GRNWAY 20 GWP	GRNWAY 9/11	GRNWAY Transit Center	Up Town Transit Center	West Bellfort P&R	AMC	UH P&R	Hwy 36 P&R
	GRNWAY 1-PM	3:40 PM	3:45 PM	3:49 PM	3:58 PM	4:15 PM	4:30 PM	4:39 PM	
	GRNWAY 2-PM	4:40 PM	4:45 PM	4:49 PM	4:58 PM	5:15 PM	5:30 PM	5:39 PM	
	GRNWAY 1-PM	5:19 PM	5:24 PM	5:28 PM	5:37 PM	5:54 PM	6:09 PM	6:18 PM	6:38 PM*
	GRNWAY 2-PM	6:19 PM	6:24 PM	6:28 PM	6:37 PM	6:54 PM	7:09 PM	7:18 PM	7:38 PM*

AM Route	TMC REVERSE COMMUTE											
	Route Name	Main @ Cambridge	Main @ Univ	UT Health Ctr @ Pressler	Pressler Garage	Bertner @ Bates	Bertner @ Moursund	John Freeman	Hwy 36	UH		AMC
	TMCS1-AM	---	5:40 AM	---	---	5:46 AM	---	5:48 AM	6:58 AM	---		7:18 AM
	TMC1-AM	---	6:14 AM	---	6:19 AM	6:22 AM	---	6:26 AM	---	7:18 AM		7:27 AM
	TMC2-AM	6:31 AM	6:33 AM	6:36 AM	6:38 AM	6:41 AM	---	6:45 AM	---	7:36 AM		7:45 AM
	TMC3-AM	6:47 AM	6:49 AM	6:52 AM	6:54 AM	6:57 AM	6:59 AM	7:02 AM	---	7:49 AM		7:58 AM
	TMC4-AM	7:04 AM	7:06 AM	7:09 AM	7:11 AM	7:14 AM	7:17 AM	7:20 AM	---	8:06 AM		8:16 AM
	TMC5-AM	7:21 AM	7:23 AM	7:26 AM	7:28 AM	7:31 AM	7:33 AM	7:35 AM	---	8:18 AM		8:28 AM
	TMC6-AM	7:32 AM	7:34 AM	7:37 AM	7:39 AM	7:42 AM	7:44 AM	7:46 AM	---	8:30 AM		8:40 AM
	TMC7-AM	7:41 AM	7:43 AM	7:46 AM	7:48 AM	7:51 AM	7:53 AM	7:55 AM	---	8:42 AM		8:52 AM
PM Route												
	Route Name	AMC	UH	Main @ Cambridge	Main @ Univ	UT Health Ctr @ Pressler	Pressler Garage	Bertner @ Bates	Bertner @ Moursund	John Freeman		
	TMC1-PM	3:54 PM	4:04 PM	4:57 PM	5:00 PM	5:04 PM	5:08 PM	5:11 PM	5:13 PM	5:16 PM		
	TMC2-PM	4:09 PM	4:19 PM	5:05 PM	5:08 PM	5:12 PM	5:16 PM	5:19 PM	5:21 PM	5:24 PM		
	TMC3-PM	4:24 PM	4:34 PM	5:24 PM	5:26 PM	5:30 PM	5:32 PM	5:35 PM	5:37 PM	5:39 PM		
	TMC4-PM	4:40 PM	4:51 PM	5:39 PM	5:42 PM	5:46 PM	5:50 PM	5:53 PM	5:55 PM	5:57 PM		
	TMC5-PM	5:07 PM	5:15 PM	6:00 PM	6:02 PM	6:05 PM	6:07 PM	6:10 PM	6:12 PM	6:14 PM		
	TMC6-PM	5:35 PM	5:44 PM	6:28 PM	6:30 PM	6:33 PM	6:35 PM	6:38 PM	6:40 PM	6:42 PM		
	TMC7-PM	6:18 PM	6:28 PM	7:15 PM	7:17 PM	7:20 PM	7:22 PM	7:25 PM	7:27 PM	7:29 PM		



TMC Commuter Park & Ride Service Map

● Indicates FBT Service Stops



AM Route	TMC REVERSE COMMUTE										
	Route Name	Main @ Cambridge	Main @ Univ	UT Health Ctr @ Pressler	Pressler Garage	Bertner @ Bates	Bertner @ Moursund	John Freeman	Hwy 36	UH	AMC
	TMCS1-AM	---	5:40 AM	---	---	5:46 AM	---	5:48 AM	6:58 AM	---	7:18 AM
	TMC1-AM	---	6:14 AM	---	6:19 AM	6:22 AM	---	6:26 AM	---	7:18 AM	7:27 AM
	TMC2-AM	6:31 AM	6:33 AM	6:36 AM	6:38 AM	6:41 AM	---	6:45 AM	---	7:36 AM	7:45 AM
	TMC3-AM	6:47 AM	6:49 AM	6:52 AM	6:54 AM	6:57 AM	6:59 AM	7:02 AM	---	7:49 AM	7:58 AM
	TMC4-AM	7:04 AM	7:06 AM	7:09 AM	7:11 AM	7:14 AM	7:17 AM	7:20 AM	---	8:06 AM	8:16 AM
	TMC5-AM	7:21 AM	7:23 AM	7:26 AM	7:28 AM	7:31 AM	7:33 AM	7:35 AM	---	8:18 AM	8:28 AM
	TMC6-AM	7:32 AM	7:34 AM	7:37 AM	7:39 AM	7:42 AM	7:44 AM	7:46 AM	---	8:30 AM	8:40 AM
	TMC7-AM	7:41 AM	7:43 AM	7:46 AM	7:48 AM	7:51 AM	7:53 AM	7:55 AM	---	8:42 AM	8:52 AM
PM Route											
	Route Name	AMC	UH	Main @ Cambridge	Main @ Univ	UT Health Ctr @ Pressler	Pressler Garage	Bertner @ Bates	Bertner @ Moursund	John Freeman	
	TMC1-PM	3:54 PM	4:04 PM	4:57 PM	5:00 PM	5:04 PM	5:08 PM	5:11 PM	5:13 PM	5:16 PM	
	TMC2-PM	4:09 PM	4:19 PM	5:05 PM	5:08 PM	5:12 PM	5:16 PM	5:19 PM	5:21 PM	5:24 PM	
	TMC3-PM	4:24 PM	4:34 PM	5:24 PM	5:26 PM	5:30 PM	5:32 PM	5:35 PM	5:37 PM	5:39 PM	
	TMC4-PM	4:40 PM	4:51 PM	5:39 PM	5:42 PM	5:46 PM	5:50 PM	5:53 PM	5:55 PM	5:57 PM	
	TMC5-PM	5:07 PM	5:15 PM	6:00 PM	6:02 PM	6:05 PM	6:07 PM	6:10 PM	6:12 PM	6:14 PM	
	TMC6-PM	5:35 PM	5:44 PM	6:28 PM	6:30 PM	6:33 PM	6:35 PM	6:38 PM	6:40 PM	6:42 PM	
TMC7-PM	6:18 PM	6:28 PM	7:15 PM	7:17 PM	7:20 PM	7:22 PM	7:25 PM	7:27 PM	7:29 PM		



COMMUTER PARK & RIDE DEMAND RESPONSE

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FORT BEND TRANSIT

ATTACHMENT 2

DEMONSTRATION OF NEED

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Fleet Reliability Rates	Tab 3

TAB 1

VEHICLE PROJECTS - AGE AND SPECIFICATIONS OF FLEET REQUESTED FOR REPLACEMENT

Model	Year	Useful Life	Mileage	VIN	Estimated Mileage at Retirement
CHAMPION DEFENDER	2019	7/200,000	218,885	4UZADRFC1KCKU1058	255,365
CHAMPION DEFENDER	2019	7/200,000	221,320	4UZADRFCXKCKU1057	258,206
CHAMPION DEFENDER	2019	7/200,000	259,011	4UZADRFC3KCKU1059	302,179
CHAMPION DEFENDER	2019	7/200,000	211,542	4UZADRFCXKCKU1060	246,799
CHAMPION DEFENDER	2019	7/200,000	215,243	4UZADRFC1KCKU1061	251,116
CHAMPION DEFENDER	2019	7/200,000	226,170	R7ZADRFC3KCKU1062	263,865
FORD ELDORADO AEROTECH	2018	5/150,000	243,740	1FDFE4FS1JDC29773	284,363
FORD ELDORADO AEROTECH	2018	5/150,000	257,790	1FDFE4FS7JDC29776	300,755
FORD ELDORADO AEROTECH	2018	5/150,000	240,935	1FDFE4FS0JDC29778	281,090
FORD ELDORADO AEROTECH	2018	5/150,000	197,849	1FDFE4FS9JDC36244	230,823
FORD TRANSIT 350 VAN	2018	5/150,000	171,996	1FBVU4XM3JKB31542	200,662
FORD TRANSIT 350 VAN	2018	5/150,000	157,856	1FBVU4XM1JKB31541	184,165
FORD TRANSIT 350 VAN	2018	5/150,000	155,745	1FBVU4XM1JKB31538	181,702
FORD TRANSIT 350 VAN	2018	5/150,000	155,625	1FBVU4XM6JKB3154	181,562

TAB 2

VEHICLE PROJECTS – DENIAL RATES SUPPORTING FLEET EXPANSION REQUEST

Monthly Ride Request Denials					
Jan'25	Feb'25	Mar'25	Apr' 25	May'25	June'25
2473	2375	2242	2529	2543	1972

TAB 3

Fort Bend Transit

2025 PTASP Reliability & Safety Targets

Fort Bend County Public Transportation Agency Safety Plan					
Target Performance - 2025					Target
MODE - DR (demand response)					
Month	Jan-25	Feb-25	Mar-25	Apr-25	
Rate of Fatalities *	0	0	0	0	0
Rate of Injuries *	0	0	0	0	0.0000028
Rate of Safety Events *	0	0	0	0	0.0000032
Mean Distance Between Major Mechanical Failure	13,647	12,354	10,022	16,851	17,341





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ATTACHMENT 3

DEMONSTRATION OF BENEFITS

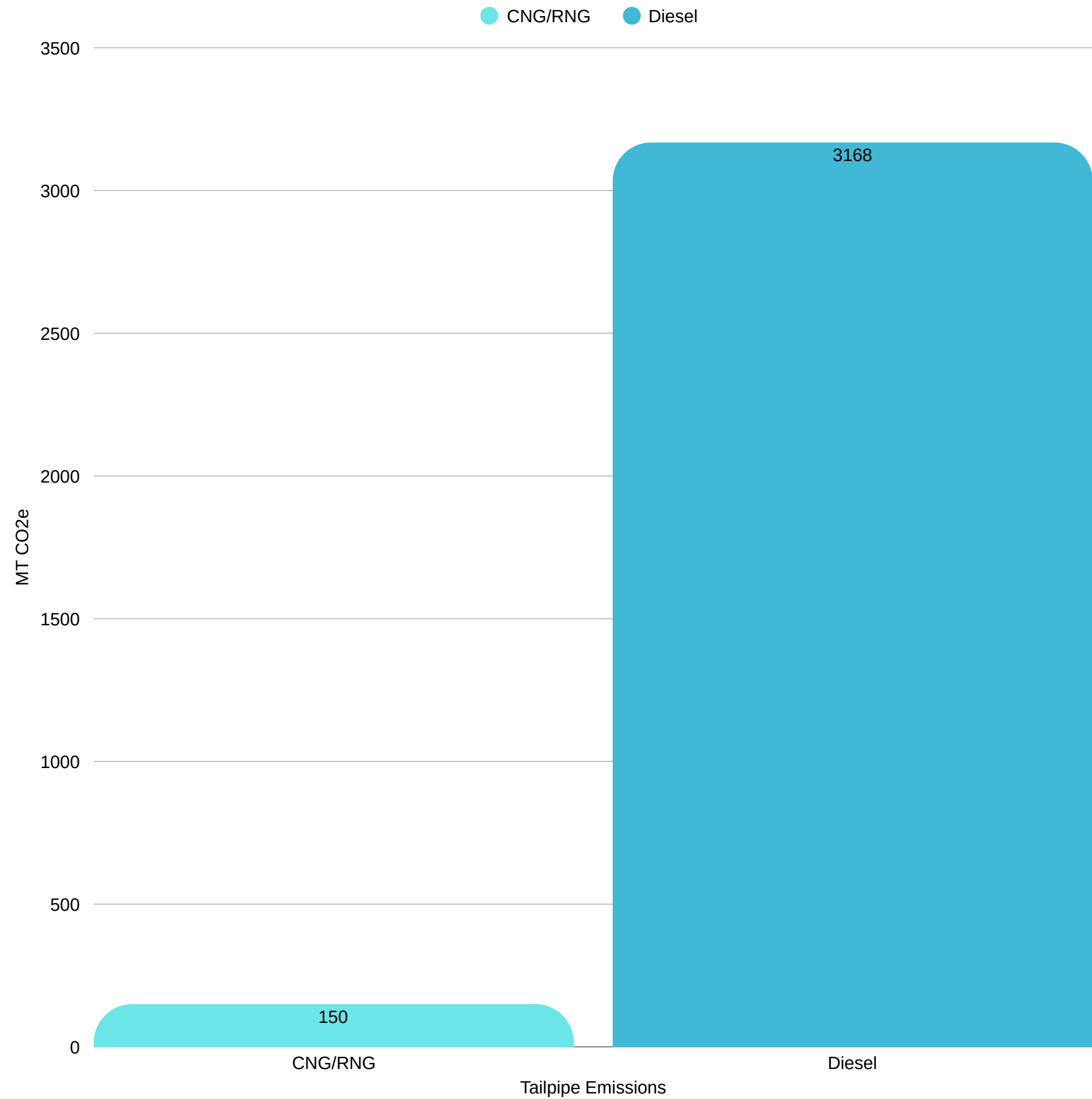
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TAB 1

Tailpipe Emissions Analysis - CNG vs. Diesel



TAB 2

Fuel Source	# of Buses	DGE's	GGE's	RNG Tailpipe Emissions (MT CO2e)	Diesel/Gasoline Tailpipe Emissions (MT CO2e)	Reduction (MT CO2e)	% Reduction	MT Biogenic CO2
CNG	11	152,570	169,522	68.83	1,451.19	(1,382)	95%	1252
Diesel	4	55,480	61,644	25.03	528.33	(503)	95%	455
Diesel	3	41,610	46,233	18.77	396.34	(378)	95%	342
Diesel	6	83,220	92,467	38.00	792.69	(755)	95%	683
Totals	24	332,880	369,867	150.64	3,168.56	(3,018)	95%	2,732

Estimated Daily Use
24 Buses
38 DGE/bus
912 DGE/day

CIDI Heavy-Duty Pick-Up Trucks and Vans: Conventional and LS Diesel

Item	Btu/mile or Gallon/mile or g/mile				Btu/mmBtu or Gallon/mmBtu or g/mmBtu			
	Feedstock	Fuel	Vehicle Operation	Total	Feedstock	Fuel	Vehicle Operation	Total
CO2 (w/ C	42	64	663	769	5,063	7,605	79,066	91,734
CH4	1	0	0	0.917	90.726	16.413	2.219	109.358
N2O	0	0	0	0.005	0.081	0.152	0.388	0.621
NOx: Total	0.094	0.059	0.432	0.585	11.206	7.038	51.571	69.815
PM10: Total	0.005	0.006	0.042	0.053	0.537	0.737	5.069	6.343
PM2.5: Total	0.004	0.005	0.007	0.016	0.453	0.626	0.886	1.965
SOx: Total	0.021	0.018	0.005	0.043	2.465	2.161	0.545	5.170

CIDI Light Heavy-Duty Vocational Vehicles: Conventional and LS Diesel

Item	Btu/mile or Gallon/mile or g/mile				Btu/mmBtu or Gallon/mmBtu or g/mmBtu			
	Feedstock	Fuel	Vehicle Operation	Total	Feedstock	Fuel	Vehicle Operation	Total
CO2 (w/ C	69	103	1,076	1,248	5,063	7,605	79,064	91,732
CH4	1	0	0	1.498	90.726	16.413	2.929	110.067
N2O	0	0	0	0.008	0.081	0.152	0.391	0.624
NOx: Total	0.152	0.096	0.572	0.821	11.206	7.038	42.063	60.307
PM10: Total	0.007	0.010	0.072	0.089	0.537	0.737	5.272	6.545
PM2.5: Total	0.006	0.009	0.012	0.026	0.453	0.626	0.855	1.934
SOx: Total	0.034	0.029	0.007	0.070	2.465	2.161	0.545	5.170

TAB 3



Sean Wine

Vice President, Renewables Distribution

July 10, 2025

Perri D'Armond
Director, Public Transportation
Fort Bend County
3737 Bamore Road
Rosenberg, Texas 77471

Re: Letter of Intent to Supply Renewable Natural Gas (RNG)

Dear Ms. D'Armond:

I hope this letter finds you well. We commend Fort Bend County Transit for its interest in sustainable transportation. Pursuing low NOx compressed natural gas (CNG) buses and a CNG fueling station through the FTA Low No or Bus and Bus Facility Grant Programs demonstrates your dedication to cleaner, more efficient transit solutions.

Clean Energy, as the largest supplier of renewable natural gas (RNG) for transportation markets in North America, is fully committed to supporting Fort Bend Transit's vision. Allow me to confirm our intent to supply RNG for the entire useful life of these and additional CNG buses. Our commercially reasonable efforts will ensure a consistent and reliable fuel supply, contributing to the environmental benefits associated with RNG. RNG significantly reduces greenhouse gas emissions compared to traditional fossil fuels - a win for both our planet and our local air quality.

We appreciate the opportunity to be your partner on this grant application. If you have any questions regarding this letter, please contact me or Eme Torlai at (713) 725-8869.

Best,

Sean Wine
Vice President, Renewables Distribution

Clean Energy

4675 MacArthur Court, Suite 800
Newport Beach, CA 92660
949.437.1000

CleanEnergyFuels.com



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FORT BEND TRANSIT

ATTACHMENT 4

DEMONSTRATION OF BENEFITS

BUSES AND BUS FACILITIES PROGRAM

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CNG Fuel Training Program Scope of Work	Tab 3

TAB 1

Fort Bend Transit – Maintenance Facility Modifications - Scope of Work

Maintenance Facility Specifications

- 9 service bays, garage dimensions are 112' x 130'
- Height is 20' at doors, 26' at top of low roof side, 35' at top of high roof side Total Volume is about 321,000 cubic feet
- Electric conduits are all below the 18" hazardous zone
- Lights appear to be compliant already

Equipment

- Emergency venting requires 1 cfm for every 12 cubic feet or 26,750 cfm – install qty 5 – 6,000 cfm fans to meet the requirement
- Replace 3 existing exhaust fans exiting on vertical wall between the 26' ceiling and the 35' ceiling with new 6000 cfm fans
- Install 2 new 6000 cfm fans on ceiling
- Install new breaker panel
- Install Methane Detection control panel
- Tie Methane Control Panel into existing Fire Panel
- Install 12 Methane detectors
- Install 7 audible/visual alarms, 4 interior and 3 exterior
- Tie existing door opener motors for 5 Garage into Methane control panel
- Install shunt trip for grinders/welders
- Replace 6 small heaters (4 down center of garage – 2 in the side areas adjacent to garage)
- Install valve on gas inlet
- Install one (1) plastic strip curtain between garage and tool room which has no doors, 7' wide x 8' high
- Install 7 door automatic closers and sweeps for inside offices (2 double wide doors and 3 single wide)

- Add panic hardware to or replace 5 exterior doors

Pricing Instructions

- Include prevailing wages and meet Build America Buy America requirements.

TAB 2

Fort Bend Transit – CNG Fueling Station – Fueling Specification

CNG Fueling Specifications

- Fast Fill Dispensers
- Capable of filling a bus in under 5 minutes

Flow Rate

- Flow rate from new compressors: 458 scfm
- Total flow rate available after completion: 1374scfm
- Number of compressors running simultaneously: 3

TAB 3

Fort Bend Transit – CNG Training - Scope of Work

Level One: NGV Essentials and Safety Practices– this training course is available as an e-learning course (approximately 3 hours for completion), or as an onsite session when paired with a higher level training course (one full training day) that offers a clear understanding of natural gas, its properties and characteristics, the differences between that and diesel/gasoline, fuel system components, the safety considerations in the facility, etc. This course is offered as a pre-requisite to our higher level training courses, or as a stand-alone course through our e-learning program..

Level Two: CNG Fuel System Inspector Training – this training course is available as an e-learning course (approximately 7-8 hours for completion), as an onsite session (two full days of training) or as a virtual delivery (two 6-hour sessions live online) that prepares technicians to adequately and safely conduct the fuel system inspections that are required every 3 years, 36,000 miles, at the time of any onboard fire or accident. This course also helps prepare the technicians to sit for the certification exam to become certified fuel system inspectors.

CNG Fuel System Inspector Certification Program – this exam is conducted on the day after the inspector training is complete if we deliver the training onsite or can be taken as an online option at any time. Each student will have up to 2 hours to complete the exam and will receive their results within two weeks via email. If the student successfully passes the exam, their certification packet will be mailed out right away. The exam fee includes one re-take, if necessary.

Level Three: Heavy-Duty NGV Maintenance and Diagnostics Training – this training course is available as an onsite session (two full days of training) or as a virtual delivery (two 6-hour sessions live online), or as an on-demand e-learning courses, and includes operational theory and diagnostics, with more than a dozen hands-on exercises, that equip technicians to safely and cost-effectively maintain and diagnose the components of all CNG fuel systems, as well as the Cummins NG engines.



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FORT BEND TRANSIT

ATTACHMENT 5

PLANNING AND LOCAL/REGIONAL PRIORITIZATION

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TAB 1



Houston-Galveston
Area Council

2045 RTP UPDATE

2045 Regional Transportation Plan Update

For the Houston-Galveston Transportation Management Area



2045 Regional Transportation Plan Update

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1 Introduction



Map 1 - Eight County MPO Planning Area

INTRODUCTION

The Houston-Galveston Area Council (H-GAC) is the designated Metropolitan Planning Organization (MPO) for a diverse eight-county Houston-Galveston Transportation Management Area (TMA). This area of 7.2 million people includes the eight counties of Brazoria, Chambers, Fort Bend, Galveston, Harris, Liberty, Montgomery, and Waller and the 134 cities within them (Map 1).

Updated every four years, H-GAC's Regional Transportation Plan (RTP) guides major transportation investments year by year through the year 2045. The recommended investments total approximately \$109 billion dollars and includes more than 750 unique projects that are sponsored locally by 63 different public entities.

This federally-required and fiscally-constrained strategic planning document describes the MPO's current transportation vision, goals, and planning strategies. It also describes the current conditions and desired future transportation system. The current and forecasted population and jobs that use the system are presented, followed by summaries of analysis completed to determine compliance with regulatory areas: incorporating the needs of a diverse population, fiscal constraint, and conformity with national air quality standards. The recommendations are summarized by corridor and by regional investment program where applicable. Lastly, the implementation of this plan is analyzed to better understand the future investments.





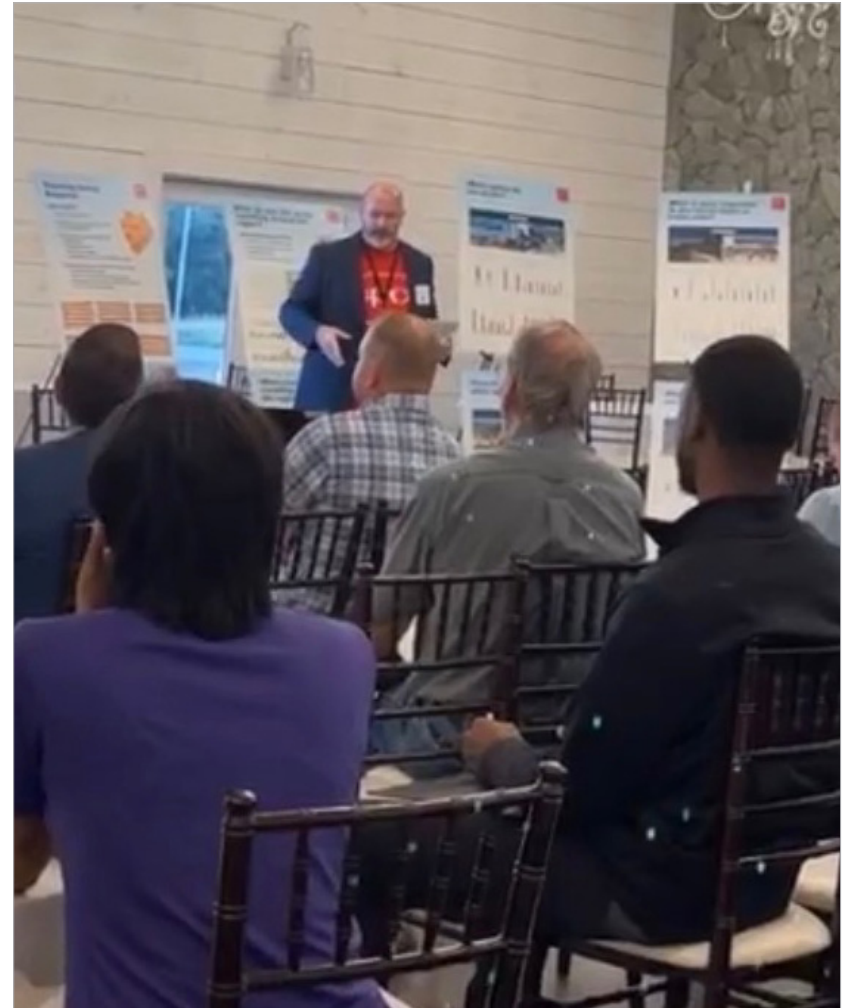
2045 RTP UPDATE PROCESS

This Regional Transportation Plan (RTP) Update has been shaped by the public through three phases of outreach – Visioning, Prioritization, and Review. The overall outreach included hosting 17 public meetings (in person and virtual), receiving over 2,000 responses to the regional Visioning survey, and maintaining a public engagement website with project updates for the duration of the project. Please see *Appendix I* for more information on public outreach.

The Visioning Phase was conducted from April 20, 2022 through July 31, 2022. Based on the over 2,000 responses to the Visioning Survey, we heard that respondents wanted to travel safer, not necessarily faster. Respondents inside of Beltway 8 wanted better quality roads and a variety of travel options. Outside of Beltway 8, respondents wanted shorter commutes (either in time or distance) and did not have convenient access to public transportation. Congestion, or reliable travel times, was a primary concern. And we heard that there was a preference for proximity to affordable living near work, shopping, and other services.

The Prioritization Phase initiated October 13, 2022 and concluded on December 1, 2022. This phase summarized the Visioning survey responses and comments, and then proposed various investment strategies to address feedback and other planning requirements.

This 2045 RTP Update is approved and adopted by the Transportation Policy Council (TPC) of H-GAC on April 28, 2023 following a public review period during a Plan Review Phase, which was conducted from March 15 to April 17, 2023. The TPC is advised by the Transportation Advisory Committee (TAC), which formed the Regional Transportation Plan Subcommittee to direct the content and craft the message of this RTP Update. The draft plan and appendices were provided for the public to review and comment on the plan's website prior to approval by the TPC. Public comments that were provided through written communication (email, website posting) include a response from staff and are provided in *Appendix J*.





Vision, Goals, Performance Measures, and Strategies

VISION, GOALS, PERFORMANCE MEASURES, AND STRATEGIES

This RTP Update is a long-range plan centered around a shared regional Vision defining the desired future transportation system for the Houston-Galveston region. Five goals with associated desired outcomes, along with an array of Performance Measures, which align with the Vision, will be used to understand the rate of progress towards each goal. This RTP Update also uses Planning Strategies for planning activities developed through the Visioning and Prioritization public outreach to undertake efforts that will make the vision a reality. These Planning Strategies will also help local sponsors and decision-makers understand how their projects will need to fit within the regional planning process, throughout the life of the plan.

VISION

A safe, resilient, equitable, and reliable multimodal transportation system that contributes to a livable region.

GOALS

In order to achieve this Vision, the regional investments through the year 2045 will be directed by five goals. For more information on each goal, refer to Appendix O.

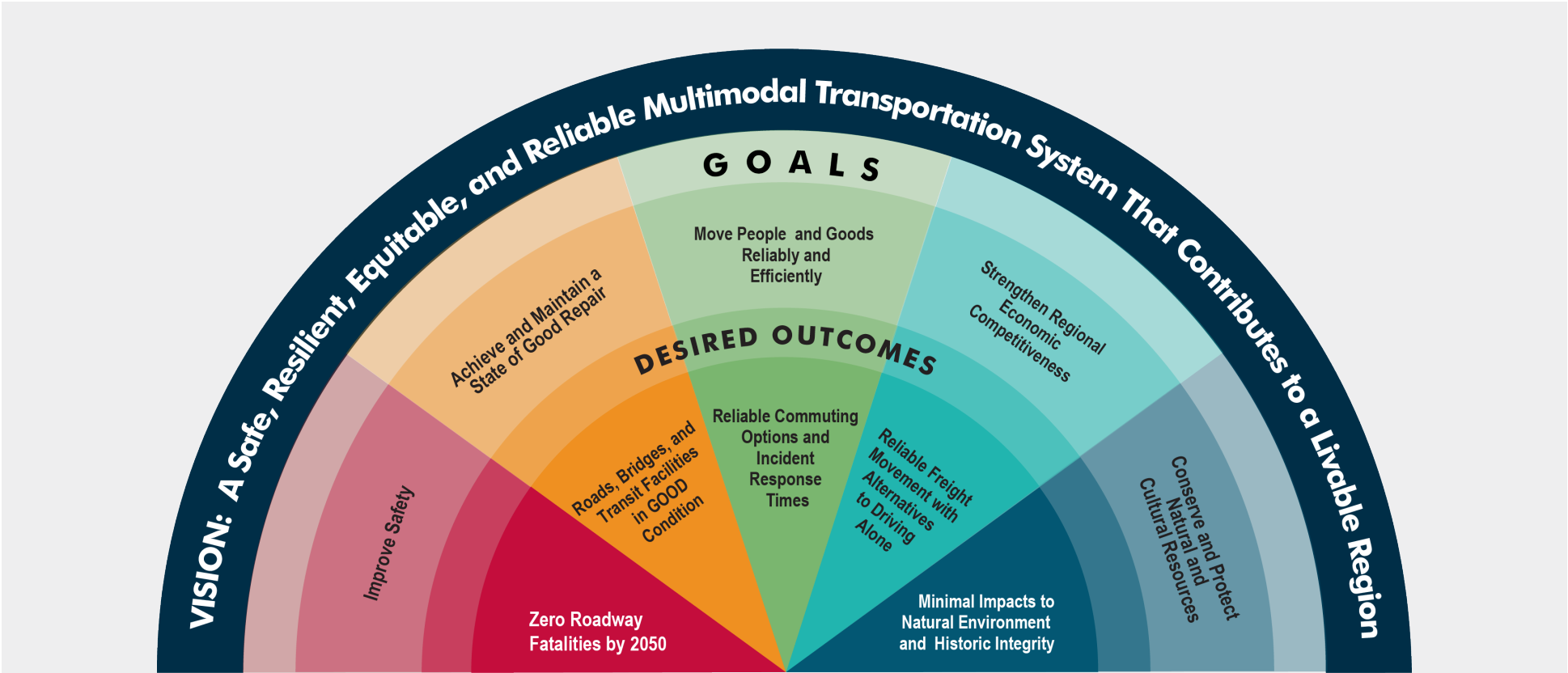


Figure 1 - RTP Vision, Goals, and Desired Outcomes

PERFORMANCE MEASURES

Each goal of this RTP Update has a corresponding performance measure, which are quantifiable, required as part of this plan's development, and can provide clear indicators of the region's progress in realization of the Vision. H-GAC has adopted several targets for the federally required performance measures and applied them to guide the goals, strategies, and ultimately the investment decisions for the 2045 RTP Update. The performance measures and targets cover a wide range of metrics that include highway and transit safety, pavement and bridge condition, system reliability, congestion, air quality and transit asset management. The performance measures, recent trends, and their targets are available in *Appendix O*.

PLANNING STRATEGIES

The alignment of projects and programs with this RTP Update's vision and goals is essential at the early stages of project and program development. H-GAC staff will be developing a long-range planning workflow that will employ seven planning strategies to ensure alignment with the Vision and Goals of the Transportation Policy Council and this RTP Update. The following Strategies for planning activities are described in *Project Selection and Investment Categories* in this RTP Update's Action Plan section:

1. **Safety** – Incorporate a safe system approach.
2. **Reliability** – Create a dependable system for all users and abilities.
3. **Resiliency** – Anticipate, prepare for, and adapt to changing conditions; and withstand or recover rapidly from disruptions.
4. **Equity** – Provide the investment types in areas where they are needed.
5. **Livability** – Ensure transportation investments align with land use and housing vision.
6. **Analytics** – Use a data-driven and performance-based approach.
7. **Public Outreach and Participation** – Provide a dynamic opportunity to participate.

Table 1 - Regional Performance Measures

RTP Goal	Performance Area	Performance Measure
Improve Safety	Roadway Safety	Fatalities Serious Injuries Non-motorized fatalities and serious injuries
	Public Transportation Safety	Fatalities Injuries Safety Events Bus mechanical reliability
Achieve and Maintain a State of Good Repair	Pavement and Bridge Condition	Interstate Pavements in good condition Interstate Pavements in poor condition Non-Interstate NHS Pavements in good condition Non-Interstate NHS Pavements in poor condition NHS bridges in good condition NHS bridges in poor condition
	Transit Asset Management	Rolling Stock Equipment Facilities Rail Infrastructure
Move People and Goods Efficiently	System Performance	NEW: Expand multimodal network NEW: Incident Response Reliable person-miles traveled on the interstate Reliable person-miles traveled on the non-Interstate NHS Annual hours of peak hour excessive delay
Strengthen Regional Economic Competitiveness	Freight Movement	Truck travel reliability index
	Traffic Congestion	Non-single occupancy vehicle travel
Conserve and Protect Natural and Cultural Resources	On-Road Mobile Source Emissions	Emission reductions for NOx and VOC NEW: Impacts that require mitigation NEW: Proposed GHG measure

TRANSPORTATION IMPROVEMENT PROGRAM PROJECT SELECTION PROCESS

The scheduling of projects for implementation depends on two factors – project scoring and readiness. For the project scoring, H-GAC utilizes a combination of the investment categories, planning factors, and a cost-benefit analysis. The investment categories and planning factors link the long-range vision to the anticipated performance of projects selected for the Transportation Improvement Program (TIP). The TIP programs projects listed in the RTP to include a short-term four-year window for construction that is updated every two years, and currently contains approximately \$8.7 billion in expenditures for the Highway Program and \$1.1 billion in expenditures for the Transit Program in the eight counties. By incorporating the RTP Update goals into short-range programming activities, the performance measures have achieved a strong coordination between the region’s vision for the future and the investments made today.

The following Investment Categories are used in the Project Selection Process as defined in more detail on page 27 of the Action Plan and include the following Investment Categories summarized in Table 2.


The assessment of a project’s readiness, or status within the project development process, is an essential step in a project’s evaluation. The project development screening outcomes identified in Figure 2 highlight the various paths that a project can take along the way to completion. Each project will be reviewed and categorized into one of the planning stages described in Figure 2.

Table 2 -H-GAC Transportation Project Investment Categories

Investment Category	Description
Regional Goods Movement	Roadway projects that are located on highways classified as Urban Critical Freight Corridor (UCFC) or Rural Critical Freight Corridor (RCFC) or intermodal connectors; Projects proposed on roadways that provide connectivity to large warehouses, big box stores etc.; Projects located on facilities with high truck volumes.
Operational Improvements & Congestion Management	Projects that reduce congestion and reduce travel delay (Including HOV expansions and BRT projects).
High-Growth Area Needs	Development of facilities that will avoid future congestion in high growth areas; Projects that address safety, congestion, or multimodalism in high growth areas; Projects that promote coordinated planning in high growth areas and support continued economic development.
Active Transportation	On and off-road Bicycle & Pedestrian projects that facilitate essential trip taking including universal accessibility projects for transit.
Transit	All Transit projects (except HOV expansions and BRT).
Major Projects	All projects with an estimated cost of \$50 million or more.
Resiliency & State of Good Repair	Projects focused on resiliency improvements and extending useful life of the facility (Details TBD pending full PROTECT guidance).
Safety	Projects focused solely on safety improvements in high crash areas (details TBD pending recommendations of Safety Task Force).



Figure 2 - Project Selection Process Outcomes



The Current Transportation System

THE CURRENT TRANSPORTATION SYSTEM

The regional transportation system is composed of roadways, transit, pedestrian/bicycle (or active transportation) facilities, freight-focused facilities, aviation, ferry operations, and parking. This section will briefly describe the existing regional transportation system to provide an orientation for the recommendations that follow. The description of each facility is accompanied by challenges that this RTP Update takes into consideration.

ROADWAYS

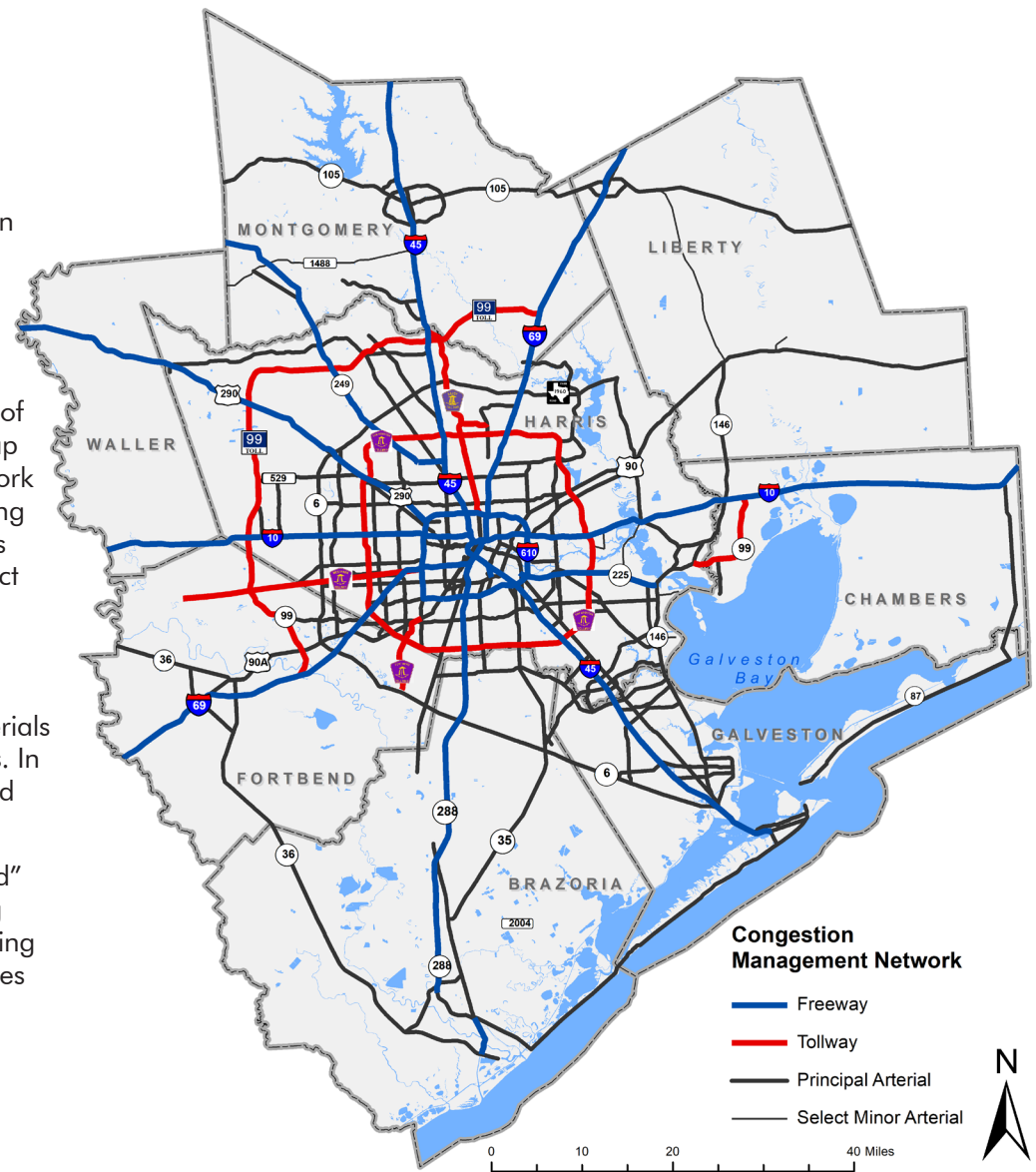
The 2020 regional roadway network contains over 28,300 total lane-miles of highways, tollways, HOV/HOT lanes, arterial streets, and collectors (see Map 2), which supports about 179 million miles of travel per weekday. This network is used for the Performance Measures discussed in Chapter 2 and monitoring the level of vehicle and truck delay for the Congestion Management Process (see Appendix N). It is also the same network used for calculating the impact of transportation investments on conformity with air quality standards (see Appendix L).

Arterial streets and collectors make up 83% of the network (lane-miles) and account for 55% of the daily vehicle miles travelled in the region. These arterials and collectors bring local traffic to more regional destinations and freeways. In comparison, freeways represent about 17% of road network (lane-miles) and convey as much as 45% of the daily vehicle miles travelled.

To promote transit and high occupancy vehicle travel, designated “managed” lanes provide travel priority for transit buses, carpools, and vanpools during peak travel periods, and offer tolled access for single occupant vehicles during periods of lower traffic. Managed lanes are an operational strategy that uses congestion pricing to encourage a more efficient use of highway capacity.

Disaster Preparedness

Evacuation routes rely on the roadway network during natural or man-made emergencies or other threats to public safety (see Map 3). These are designated by the Texas Department of Public Safety (DPS) in coordination with the Texas Department of Transportation (TxDOT), local counties, and municipalities to evacuate part or all of the region in the event of an emergency. The Houston-Galveston region has 24 signed state roadways designated as evacuation routes. Houston TranStar serves as the regional emergency center and houses multi-agency operations that manage traffic incidents and respond to regional emergencies such as hurricanes and floods.



Map 2 – Conformity Network / Congestion Management Process Network

Each year, H-GAC updates any changes to the Hurricane Evacuation Zip Zone Map (“Zip-Zone Map”) in March or April after meeting with State and Local Agencies for distribution to the public. The Zip-Zone Map is a public information tool which shows the parts of the region that are most at risk for hurricane-related storm surges over a base map of postal zip codes.

The Zip-Zone Map also indicates designated evacuation corridors and evacuation connections in the Region. Designation as an evacuation route is one criterion used in the RTP for prioritizing capital improvement projects. It is a critical safety issue that regional evacuation routes have adequate capacity to handle the high levels of traffic that often ensue in a regional emergency. The Zip-Zone map can be used by elected officials and emergency management personnel to conduct a phased evacuation of coastal regions based on the zip codes of the residents.

Challenges and Opportunities

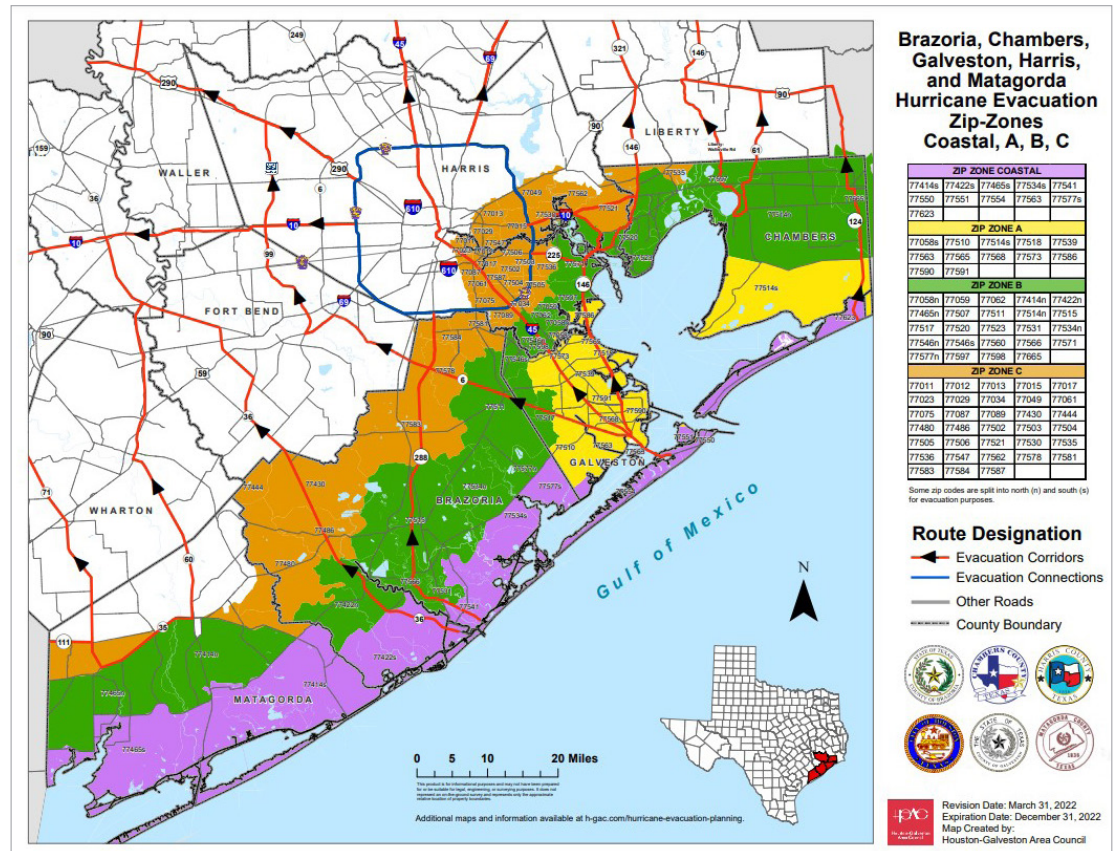
Safety

Safety is a serious concern for roadway travel in the region and is one of the top goals of the 2045 RTP Update. H-GAC's regional traffic fatalities and serious injuries have continued to rise since 2018. In 2021, the region had 849 Fatalities, a 40% increase from 2018, while overall crashes only increased 4% during this same time period. Speeding and Intersection-Related Crashes were the two highest type of Crash types in 2021. Young drivers between 15-20 years old were involved in 17% of all crashes. Impaired Driving was involved in 25% of the region's Traffic Fatalities and Pedestrians also made up 25% of the region's Fatal Injuries. In 2020, the Transportation Policy Council (TPC) approved a Vision Zero policy by resolution (Resolution 2020-26) on October 23, 2020, committing to support transportation projects and programs to eliminate traffic fatalities in the region by the year 2050.

H-GAC along with eleven Joint Applicants applied for a Safe Streets and Roads for All (SS4A) planning grant in Fall 2022 and have been awarded \$4,000,000 to develop a regional Safety Action Plan for the TMA along with Local Safety Action Plans for the jurisdictions of the Joint Applicants.

Congestion

According to some of the region's Performance Measures, highways in the region perform well. The Performance Targets have been met for evaluating reliability of the total network. There are some significant bottlenecks along the IH-610 West Loop that experience the most delay of any highway segment



Map 3 - H-GAC Hurricane Evacuation Zip Zone Map

in the state, and 10 of the top 20 worst segments in the state are within the eight-county region.

Regarding truck traffic and freight congestion, this performance measure is currently not met. Just one of five of the performance measures for congestion are met. The portions of the highway network that have significant bottlenecks to movement of goods are similar to the network as a whole – the West Loop experiences the most delay regionally, third worst statewide. Ten of the top 28 most congested roadway segments for freight statewide are located in our eight-county region.

To address these bottlenecks, and ensure the region continues to grow while minimizing impacts to highway operations, commuting times, and movement of freight, a Congestion Management Plan has been developed to evaluate improvement alternatives that reduce the dependency on the highway network and amount of vehicle travel during peak periods. Projects and programs identified in this plan could be prioritized and reduce congestion and increase job access opportunities as the region grows.

Connectivity

Connectivity across the region is an important but sometimes overlooked issue. Continuous routes that link the suburban population to the regional employment centers are an important mobility need and can aid orderly development. Area waterways constitute significant obstacles to roadway connectivity in several counties and directly impede north to south or east to west travel. Insightful Regional Thoroughfare planning is needed to enhance regional accessibility and provide convenient alternative routes that relieve traffic on congested corridors.

Bridge and Pavement Conditions

Ensuring the preservation of pavements and bridges is critical to safety, the movement of goods, people, and economic development. The quality of pavement and bridges is a challenge for the region. Bridges on the National Highway System in the region are generally in good condition. The Performance Measures for the amount of both Interstate and non-Interstate pavement that is in good condition are currently not met. Further, responses to the Visioning Survey suggest that there is a preference for better quality roads, primarily in Harris County, over adding road capacity to improve congestion.

PUBLIC TRANSPORTATION

Existing Services

The regional transit system consists of nine public transit providers (Map 4) that serve seven of the eight counties in the MPO region (Chambers County has no public transit service). The principal transit modes in the region include local bus, bus rapid transit, light rail, commuter bus or park and ride, demand response, and flexible route service. Urban transit service is concentrated in Harris County and is provided predominantly by the Metropolitan Transit Authority of Harris County (METRO). METRO provides 86% of all commuter express bus service. METRO also provides 23.1 miles of high-capacity light rail service on three routes within Loop 610.



In calendar year 2022, there were about 59.4 million total boardings on the region's fixed-route transit network; METRO accounted for 58.2 million boardings, or almost 98%. The Woodlands Township carried almost 382 thousand boardings in 2022, while the Gulf Coast Transit District, which serves Brazoria and mainland Galveston County, accounted for 342 thousand boardings in 2022. Fort Bend County Transit and Harris County Transit carried 238 thousand and 192 thousand boardings, respectively.

Transit ridership in the region was greatly affected by the COVID-19 pandemic, as the region's transit agencies saw ridership drop between 2019 and 2020. Ridership has slowly recovered since 2020 but has yet to return to 2019 levels. Bus vehicle reliability, which measures the average distance between mechanical breakdowns, was approximately 7,500 miles in 2021 for providers who offer rail service.

Flex zone service offered by METRO, Harris County Transit and Fort Bend Transit is a relatively new transit mode designed for areas of medium population density. METRO, Fort Bend County Transit, Harris County Transit, Colorado Valley Transit, Brazos Transit District, Conroe Connection and the Gulf Coast Transit District provide demand response service for disabled persons. Expanding these services within and outside of Harris County could create a more robust and better-connected regional transit system.

METRO services will be expanding over the next two decades following voter approval of \$3.5 billion in bonding authority towards the \$7.5 billion

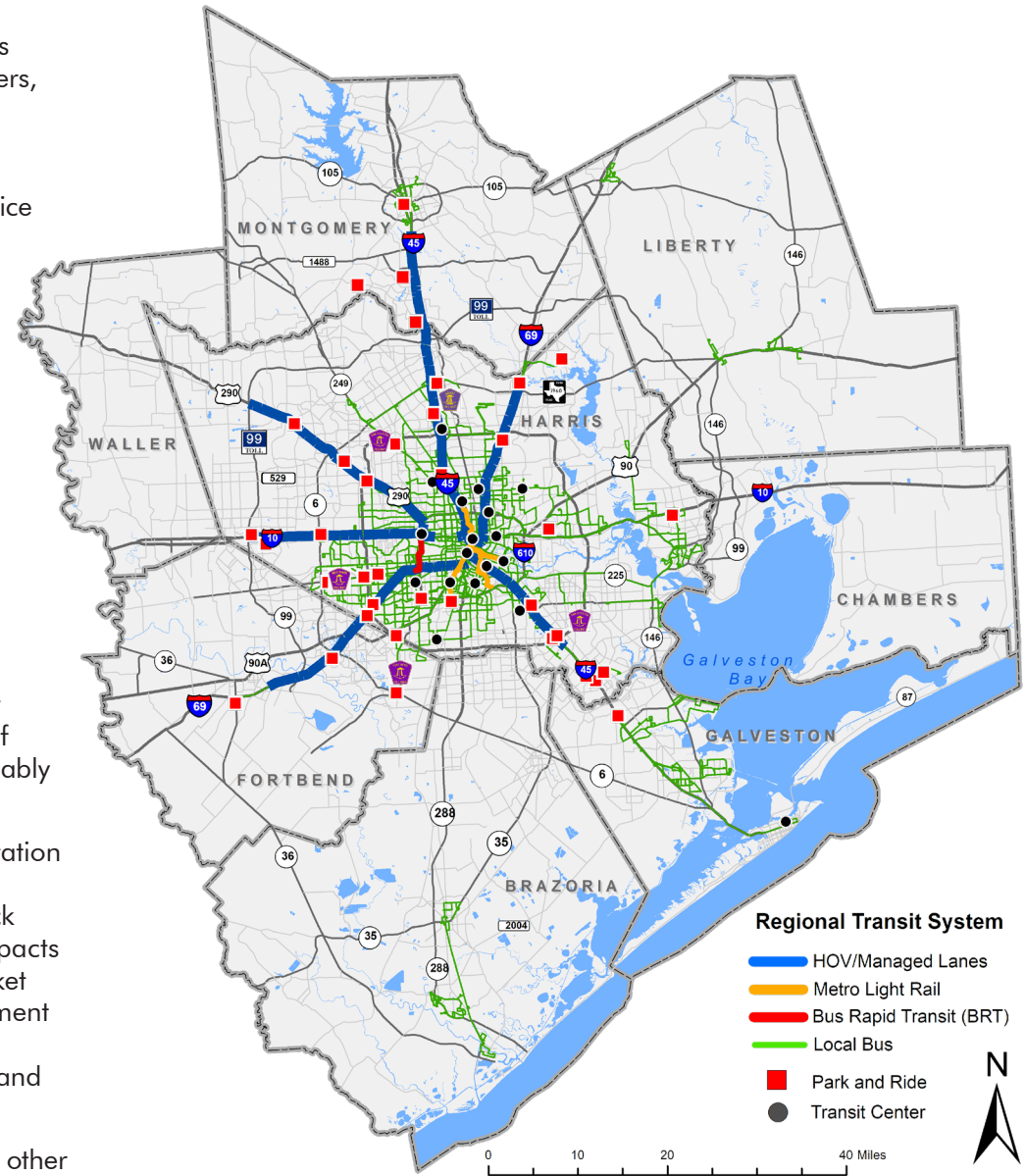
METRONext Moving Forward Plan. The plan creates 500 miles of travel improvements, including 290 miles of route enhancements, 75 miles of Bus Rapid Transit (BRT) Service, 21 new or improved Park and Ride transit centers, 16 miles of new light rail to Hobby Airport, and accessibility improvements at various locations. BRT Service began in 2020 in the Uptown Galleria area between the Northwest Transit Center and Westpark / Lower Uptown Transit Center along Post Oak Boulevard and IH 610. Additional BRT Service investments are progressing along the Inner Katy Corridor between the Northwest Transit Center and Downtown Houston, and along the 25-mile-long University Corridor through multiple communities, Texas Southern University, University of Houston, and University of St. Thomas between the Westchase Park and Ride and Tidwell Transit Center.

Challenges and Opportunities

Service area, expansion, and ridership are prominent concerns among policy makers and transit providers. Beyond the improvements funded by METRO's Moving Forward Plan, funding for transit services is a challenge throughout the region. Commuter Rail Service has long been envisioned for the region but has been slow to expand over several issues – including funding. For the other regional transit agencies that depend largely on federal and/or state revenue to cover their operating and capital costs, these funds have historically grown slower than operating and other transit costs. The lack of funding impacts the ability to provide a desirable level of service across the board for the transit supportive population and will probably continue to be a challenge in future years.

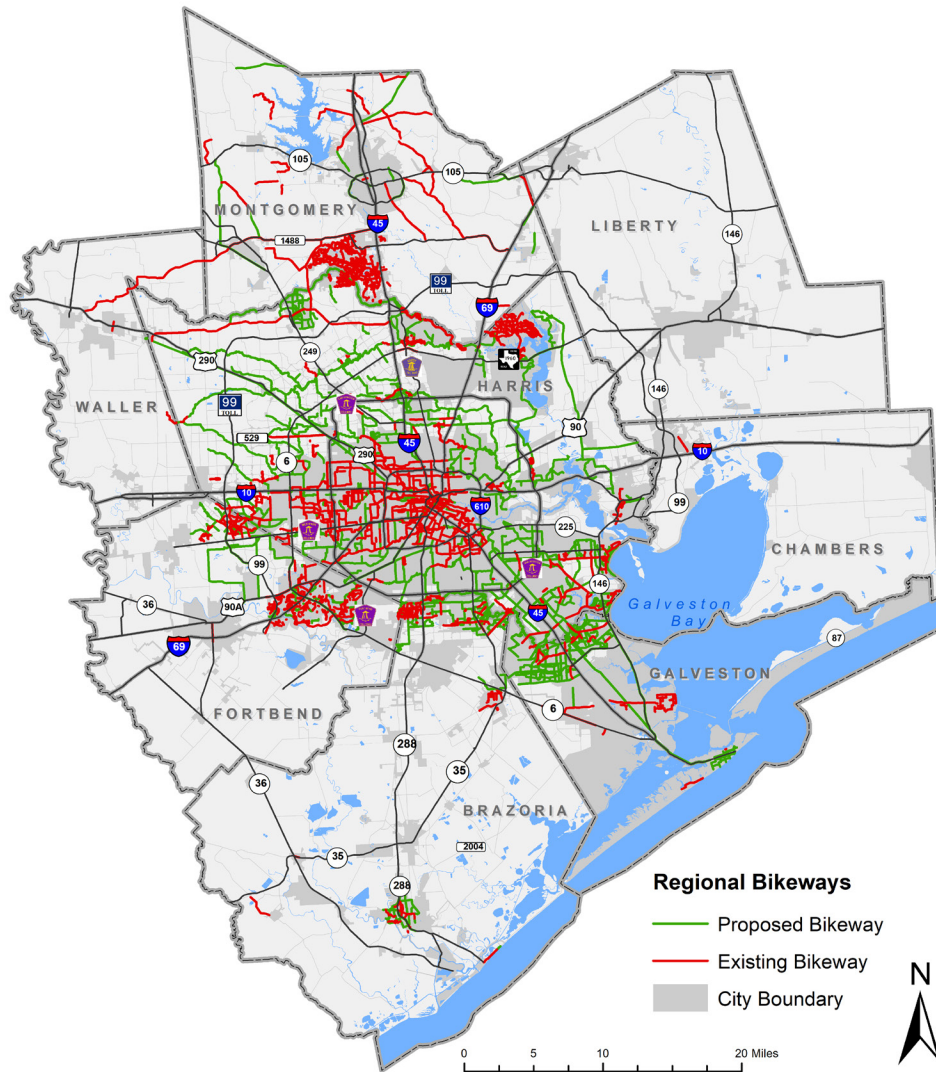
Traveling around the region by transit is very difficult due to the fragmentation of available service. The lack of coordinated service, scheduling, and interoperability between the different regional providers means riders lack access to a high-quality, seamless regional network. This particularly impacts the ease of travel between counties. An opportunity to increase the market share for transit exists with better regional coordination and the development of seamless transit operations among regional providers. This would, however, require substantial commitment of fiscal and human resources and community vision.

The Regionally Coordinated Transportation Plan (see Appendix U) includes other chronic and emerging transit service gaps that affect vulnerable populations. Gaps include the lack of pedestrian-friendly infrastructure, such as accessible sidewalks, crosswalks, and pedestrian ramps at transit stops. Gaps also include the list of transit routes, inadequate service frequencies, difficulties transferring between providers, and difficulties finding and using transit information.



Map 4 - Transit Service in the Region

Additional recommendations are included in H-GAC's High-Capacity Transit Task Force (HCTTF) Priority Network (see Appendix V). The HCTTF was created by the Transportation Policy Council in the spring of 2017 to research the need and opportunity for high-capacity transit in the Houston-Galveston region. The resulting HCTTF Priority Network is mode, technology, and alignment neutral, and recommendations are conceptual and subject to further analysis and design.



Map 5 - Regional Bikeway Network



ACTIVE TRANSPORTATION

Safe and well-connected active transportation infrastructure is an important component of the regional transportation system. Walking and biking as a mode of travel reduces roadway congestion and can contribute to community health and the quality of life of area residents. Over 120,000 people walk, bike, or take transit on their daily commute. The H-GAC region currently has about 19,300 linear miles of sidewalks and 1,443 miles of bikeways (Map 5).

Infrastructure Density

Sidewalk density is highest inside the Loop 610 area and in a few suburban communities. Map 5 shows local concentrations of bikeways in the Woodlands, Sugar Land, Kingwood, and a growing network in parts of Houston, Texas City, and Pearland. While more than 263 miles of bikeways have recently been constructed in various parts of the region, additional active transportation infrastructure is needed especially in and around communities identified as sensitive for environmental justice. The 2045 Regional Active Transportation Plan provides more details on the existing conditions of our regional walkways and bikeways, identifies the places with a higher need for active transportation infrastructure, and outlines recommendations for improving the existing active transportation network (See Appendix T).

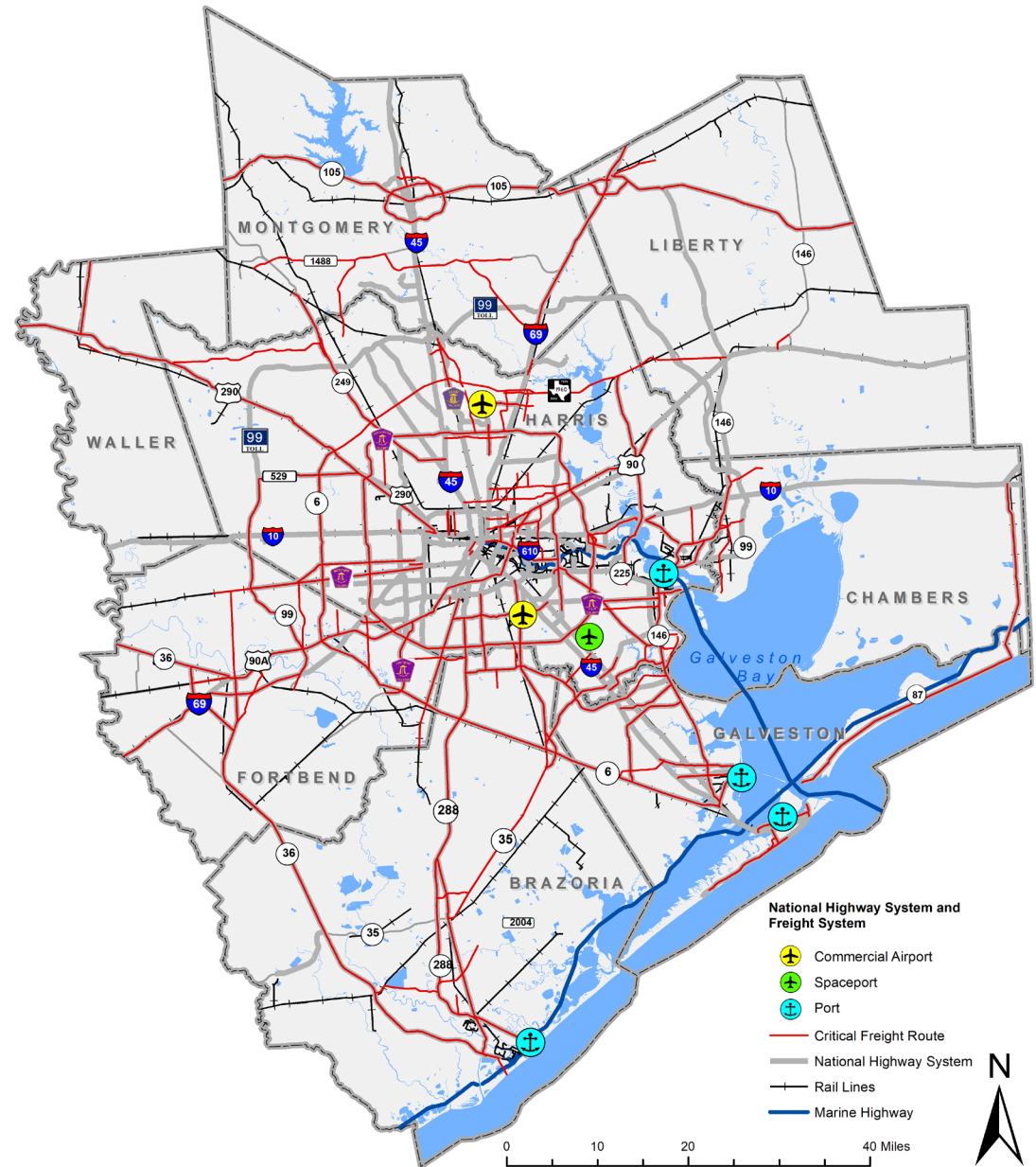
Challenges and Opportunities

Intermodal connectivity is vital to the success and further development of the bicycle/pedestrian network. Although local governments are building more walkways and bikeways each year, many residents still lack safe infrastructure to walk or bike within and around their neighborhoods. Where interaction takes place, it should be done safely and effectively, both for the sake of the bicyclist/pedestrian and other system users. Through the incorporation of a Safe System Approach and adoption of a regional Complete Streets Policy to accommodate all system users and abilities, the region could ensure that bicyclists and pedestrians are accommodated with all transportation investments, where appropriate.

Dedicated funding sources for regional investments in Active Transportation historically were Transportation Alternatives Set-Asides (TASA) and Congestion Mitigation/Air Quality (CMAQ) funding. Maximizing and expanding historical funding sources to include additional dedicated sources, such as the Safe Streets and Roads for All grant program, are proposed for the region's RTP Update and TIP to expand the existing network and encourage area residents to walk and bike for more of their daily trips.

FREIGHT

The Houston-Galveston region is served by an intermodal network of road, rail, water, air, and pipeline facilities through which imported goods are transported to regional distribution centers, raw materials are supplied to local manufacturers, petroleum products are shipped from the region's refineries to statewide, national, and global markets, and consumer goods are carried to local and regional markets. Hosting three (3) Class 1 railroads, four (4) deep-water ports (Houston, Freeport, Galveston and Texas City), two (2) major air cargo facilities and 21,500+ miles of pipelines, the region is ranked 1st in U.S. for pipeline volumes, 2nd in U.S. for port volumes and 5th in U.S. for truck volumes. The H-GAC regional multimodal freight network is described in Map 6.



Map 6 - Regional Freight Network

Freight System Summary

Commercial trucks account for most of the freight movement in the region, conveying small volume loads and container shipments making them ideal for first mile-last mile trips. It is projected that by 2045, commercial trucking will handle 54% of all freight shipment by weight and 88% of the shipment by volume.¹ Over long distances, railroads are the most efficient form of land transportation. Houston is a hub for three Class I Railroads that link the Louisiana gulf coast, the west coast, the upper mid-west and Mexico. Energy pipelines provide a cost-effective and safe means of transporting large volumes of freight kept off the highway and rail network. Pipelines are the predominant mode for moving crude oil, natural gas, and refined oil products from the oilfields to the refineries and on to regional markets or export terminals.

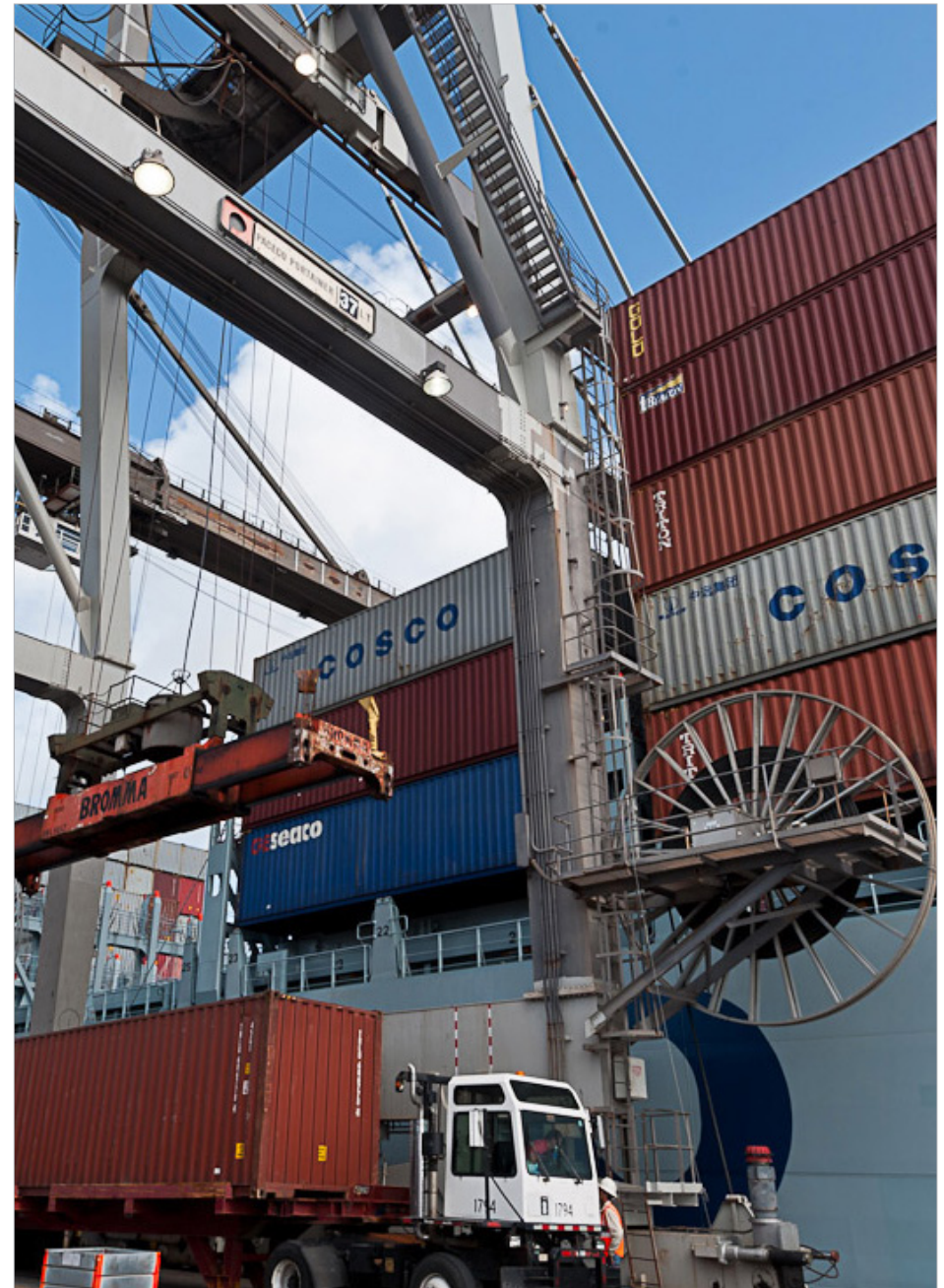
Air and maritime services provide national and international freight distribution. While there are three major airports in the region, the George Bush Intercontinental Airport (IAH) handles 98% of freight transported by the Houston Airport System. Maritime freight is serviced by the region's four deep-water ports, of which the Port of Houston is one of the largest ports in the world. While the ports of Houston, Freeport, and Galveston all handle a variety of bulk and break-bulk commodities, container cargo, and cruise travel, the Port of Texas City almost exclusively handles liquid products related to the petrochemical industry which makes up 85%² of all trade flow in the region's ports and is projected to grow. The widening of the Panama Canal has prompted modernization of regional ports by deepening and widening the ship channels and ports, expanding ship berths, and installing larger handling cranes.

Challenges and Opportunities

Increasing demand on the transportation freight network will contribute to increasing bottlenecks, safety concerns, and cost of delivery issues for freight providers. Sustaining access to ports, airports and manufacturing sectors within and through our region will be critical in ensuring economic competitiveness. Ten of the 100 most congested freight corridor locations in the nation are within Beltway 8 of the H-GAC region, and the conflict between the roadway network and freight rail is a growing challenge as more than 300 trains representing 14 different railroad corridors traverse the region daily representing 1,619 at-grade rail crossings.

¹Transearch data procured from TxDOT, RGMP existing conditions, 2023

²Ports Area Mobility Study, Executive Summary.



The Ports Area Mobility Study (2020) recognized the need to improve supply chain connections between the ports without having to traverse Houston's dense urban core, and identified infrastructure and multimodal improvements, operational strategies and policy-level changes. In partnership with the Gulf Coast Rail District (GCRD), the Houston-Area Rail Transportation (HART) working group was convened to tackle pressing issues related to at-grade rail crossings. The Regional Goods Movement Plan (2013, 2021) is anticipated for republication in 2023 and provides a long-range plan for the goods movement system in the region. The plan is designed to address freight issues and challenges while meeting regional economic goals, addressing critical mobility challenges, mitigating impacts on the environment, and contributing to community livability and quality of life (See Appendix P). The Greater Houston Freight Committee was established as part of this effort and works to ensure full incorporation of freight into the transportation planning process and establish an on-going conversation between the private and public sector.

AVIATION FACILITIES

The Houston Airport System (HAS) is an independent department of the City of Houston, Texas that owns and operates George Bush Intercontinental Airport (IAH), William P. Hobby Airport (HOU), and Ellington Airport (EFD)/Houston Spaceport under a financially self-sufficient Enterprise Fund. Air travel in the region is primarily at the region's two commercial airports - George Bush Intercontinental Airport (IAH) and William P. Hobby Airport (HOU). Houston Airports rank at the top of multiple categories at the Skytrax 2021 World Airport Awards, and Houston remains the only U.S. city to have two commercial airports – IAH and HOU – in the Best Airport in North America and Cleanest Airports categories. The two Houston Airports are also designated by the Airports Council International as safe and secure airports for the traveling public and were the first to be given this international accreditation in 2020.

Prior to the COVID-19 pandemic, Houston Airports served over 50 million passengers annually, which dropped to about 25 million passengers in 2020. The 2022 passenger totals show a rebound and are now at pre-pandemic levels. On average, the two airports serve 3.5 to 4.5 million passengers each month, with July and December being the busiest months typically serving about 5 million passengers.

A third airport, Ellington Airport (EFD)/Houston Spaceport, has three active runways accommodating more than 75,000 flight operations, and supports more than 13,000 local jobs and contributes \$3.3 billion to the local economy



(2019). The property also serves a broader research and development purpose and currently accommodates three anchor tenants that plan to build mega-campuses for Aerospace research and development.

Space Port

In June 2015, Houston Spaceport, which uses a third of the EFD property, became the nation's 10th licensed commercial spaceport, and one of 14 FAA-licensed spaceport sites in the United States, supporting the operations of the United States military, NASA, and other general aviation tenants. No other commercial spaceport is located in a city larger than Houston. The mission of the Houston Spaceport is to create a focal point for aerospace innovation with a collection of aerospace companies that will lead the U.S. in a transition from a government-driven to a commercially driven space program. Phase 1 of the Spaceport's development was completed in early 2021 with 2.5 miles of streets and other supporting infrastructure built on the 150-acre site to support development of three mega-campuses for the three anchor tenants.

Urban Air Mobility and Advanced Air Mobility

Future air travel is anticipated to expand to other modes, such as Urban Air Mobility (UAM) for short-range passenger and cargo transport, and at Spaceport for launching and/or receiving FAA-licensed urban commercial spacecraft. UAM is a subset of Advanced Air Mobility (AAM), which is an initiative to develop an aviation transportation system that will use highly

automated aircraft that operate and transport passengers or cargo at lower altitudes within urban and suburban areas. The UAM concept of operations will focus on the urban and suburban environments and is currently being introduced and incorporated into the National Airspace System (NAS). The goal of the current initiative is to provide a common frame of reference to support the FAA, NASA, industry, and other stakeholder discussions and decision-making with a shared understanding of the challenges, technologies, their potential, and examples of areas of applicability to the NAS (Concept of Operations for Urban Air Mobility, 2020).

Challenges and Opportunities

The COVID-19 pandemic did impact passenger traffic at both commercial airports, which is now rebounding to passenger totals pre-pandemic. Although this plan does not include the funding sources for improvements at the three HAS properties, it does include improvements for the general public and employees to access these properties using roadways and public transportation. For IAH, planned roadway improvements along FM 1960 would improve freight access to Lee Road and improvements along Greens Road would improve passenger access to IAH terminals along JFK Boulevard. The METRONext Moving Forward Plan includes a Bus Rapid Transit (BRT) line between downtown Houston and IAH as part of a new 75-mile METRORapid bus service.

Planned improvements to access to Hobby Airport include extension of both the METRORail light rail Green and Purple lines to connect Hobby Airport to Downtown. There is also a High-Capacity Transit Task Force recommendation to provide BRT service along Spencer Highway and College Avenue between San Jacinto Community College and Hobby Airport.

The Texas Transportation Commission's Urban Air Mobility Committee established four working groups (Technology, Airspace and Infrastructure, Safety and Security, and Commerce and Community Integration) to provide recommendations to support the UAM ecosystem development for the State of Texas. Recommendations for the UAM/AAM industry include encouraging the preparation of a feasibility study and integration strategy within the Texas Airport Systems Plan, development of a testing facility, and working with the UAM/AAM industry to develop additional standards for communication, technology, and environmental awareness systems. Other recommendations include providing local technical assistance for integrating UAM/AAM in communities.



FERRY OPERATIONS

Ferry services in the region enhance connectivity to emergency services, and to recreational and economic opportunities. There are two ferry operators in the region for passengers and vehicles – the Texas Department of Transportation (TxDOT) and the Harris County Toll Road Authority (HCTRA). These operations provide shorter travel distances than road-only approaches between Galveston and Port Bolivar and between the North and South segments of Independence Parkway and San Jacinto Battleground Monument.

TxDOT operates the Galveston Ferry, which provides the only direct connection between Galveston Island and the Bolivar Peninsula, connecting two segments of SH 87 in a small fraction of the two or more hours required by the land route. The fleet consists of six ferryboats with a total capacity for 500 passengers and 70 vehicles. This operation typically carries about 5 million passengers and 1.5 million vehicles annually.

The Lynchburg Ferry has been operated by Harris County free of charge since 1888, crossing the Houston Ship Channel to connect both segments of Independence Parkway. The crossing takes about 5-10 minutes depending on wind, currents, and traffic. The M/V William P. Hobby and M/V Ross S. Sterling ferryboats were both built in 1964 with a capacity for 10 vehicles.

Challenges and Opportunities

The Galveston Ferry operations are funded through the State Highway Fund. TxDOT supplements state funding by pursuing federal grants through the Construction of Ferry Boats and Ferry Terminal Facilities Formula Program. Improvements anticipated to the Galveston Ferry include construction of a new ferryboat and renovations and various site improvements to the terminal building.

The Lynchburg Ferry operations are funded through the Harris County Toll Road Authority (HCTRA). HCTRA does seek supplemental state and federal grant funding and anticipates construction of an additional ferryboat, rehabilitation of existing ferry and berthing facilities, and rebuilding the North landing approach.

PARKING

As a region heavily dependent on motor vehicle transportation, public parking facilities are a vital component of the region's transportation system. These facilities can serve to generate revenue for parking and other modes of transportation, provide a transition between modes of transportation, and safely accommodate commercial freight traffic.

Parking Summary

The region's transit agencies provide park and ride facilities along the region's freeway corridors that are typically spaced five to ten miles apart to accommodate commuters. This service uses parking lots or transit centers as an origin and delivers workers to major employment centers using larger-capacity vehicles. This service provides longer-distance commuting services from 34 sites, saving regional congestion from an estimated 6,500 cars on a typical weekday. These services helped lower the rate of commuters driving alone to work in the region to 77% in 2021.

TxDOT completed an assessment of Commercial Vehicle, or Truck, Parking demand in April 2020. The Houston-Galveston region has a number of locations considered to be high priority for Truck Parking along the

Interstate-10 corridor, Interstate-45, Interstate-69, SH 225, and SH 290. A result of not accommodating this demand has been crashes involving parked trucks. From 2013-2017, SH 225 experienced the highest rate of crashes in the State with 1.33 crashes/mile involving a parked truck.

Challenges and Opportunities

The region, through the Subregional Planning studies and program, should consider the array of Parking Management Strategies and tools to encourage economic development and traffic calming enhancements where appropriate that enhance parking supply for area services, encourage parking turnover, create pedestrian-friendly streetscape, and/or create a revenue source for other area enhancements. Enhanced Transit Centers and Park and Ride facilities placement and configuration should also be studied to best leverage higher density housing and potentially expanding land uses within these facilities.

In coordination with TxDOT and other transportation stakeholders, truck and commercial parking facilities should be identified and studied. The TxDOT IH-10 corridor is anticipated to begin in 2023.



POPULATION AND JOBS FORECAST

The Houston-Galveston area consistently ranks as one of the fastest growing metropolitan regions in the nation; fueled by a positive net migration and a relatively high rate of natural increase. The region's population grew about 2% annually from about 4.6 million residents in 2000 to over 7 million residents in 2020 – a 50% increase in 20 years. Since 1980, the region has grown on average by an additional one million residents per decade. The strong population growth trend is expected to slow slightly over the next 20-plus years to an annual growth rate of 1.7% with an estimated 10.6 million residents living in the region by the year 2045 (Map 7).

The Houston-Galveston region is one of the largest employment hubs in the nation. From 2000 to 2020, jobs in the region increased about 2% annually from about 2.3 million to over 3.5 million jobs. Over the next 20-plus years, employment is projected to slow to an annual increase of about 1.2%, adding about 4.7 million jobs by 2045 (Map 8).

Population and employment trends inform the planning process with what could be expected regarding future travel demand, mode choice, and impact on service areas. In 2020, most of the population is located in the western part of the region and concentrated between I-10 and I-69 inside of SH-99. This area accounts for 12% of the region's population in 2% of the region's land area. By 2045, this pattern is projected to continue. While residents should continue to move into the rejuvenated inner city, the region will continue to experience 75% of the regional growth outside the Beltway, particularly in the northwestern and southwestern areas of the region (Map 7).

In 2020, the urban core inside of Loop 610 accounted for 20% of the jobs in the region. The projected job growth is expected to be greatest outside the urban core and beltway region, accounting for about 66% of the added jobs in the region (Map 8).

Figure 3 - Regional Population Growth Forecast

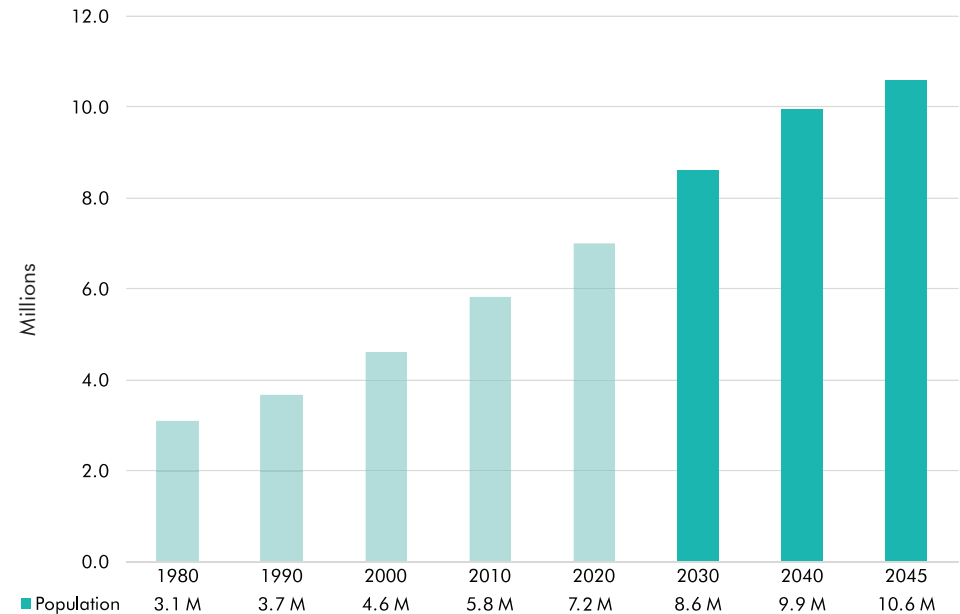
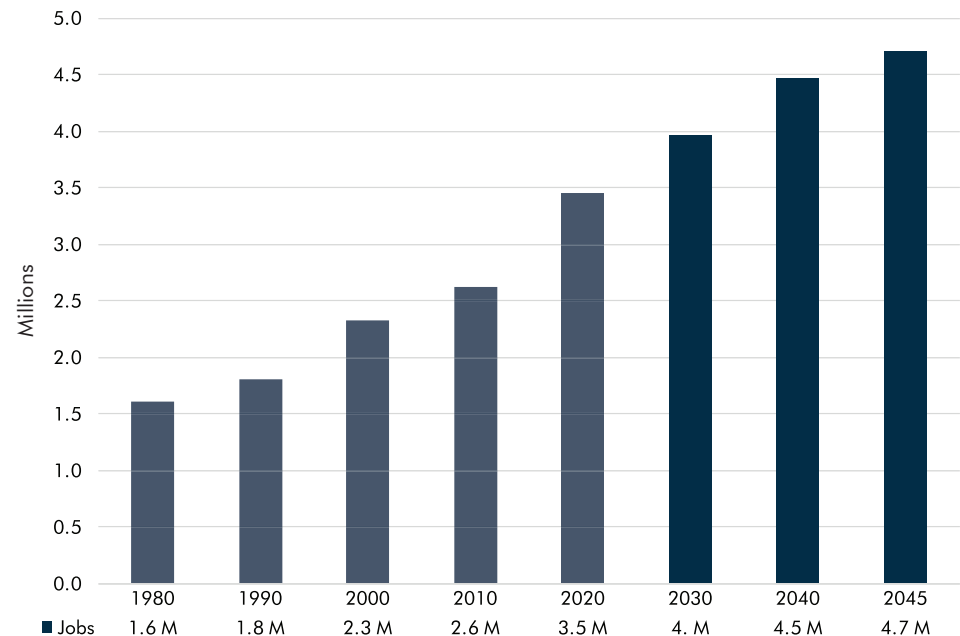
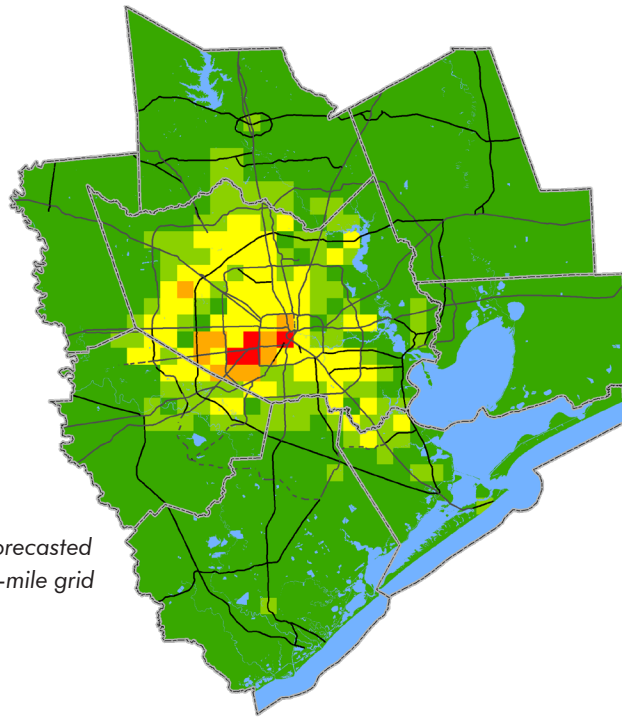


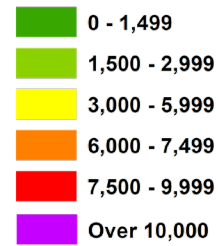
Figure 4 - Regional Job Growth Forecast



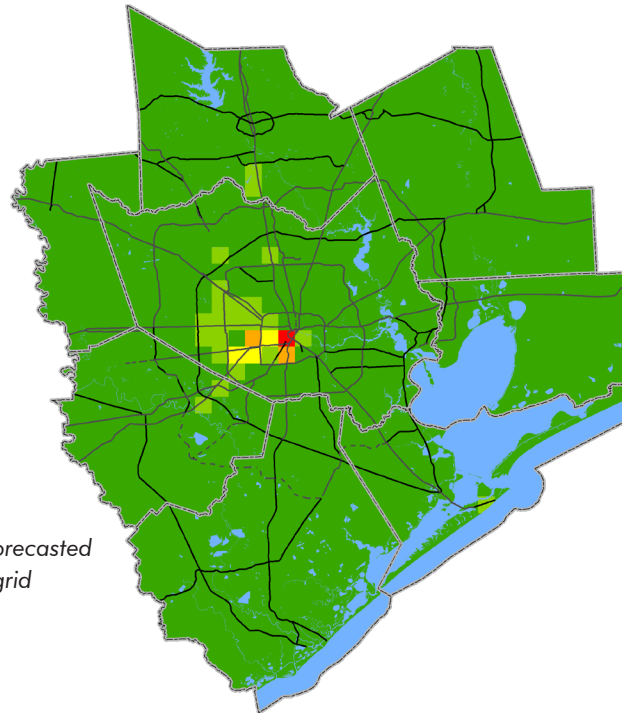
Map 7 - 2020 and Forecasted
2045 Population in 3-mile grid



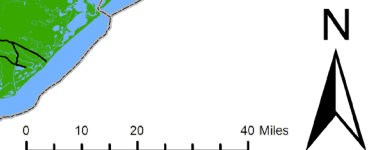
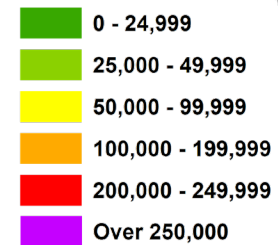
Population



Map 8 - 2020 and Forecasted
2045 Jobs in 3-mile grid



Employment





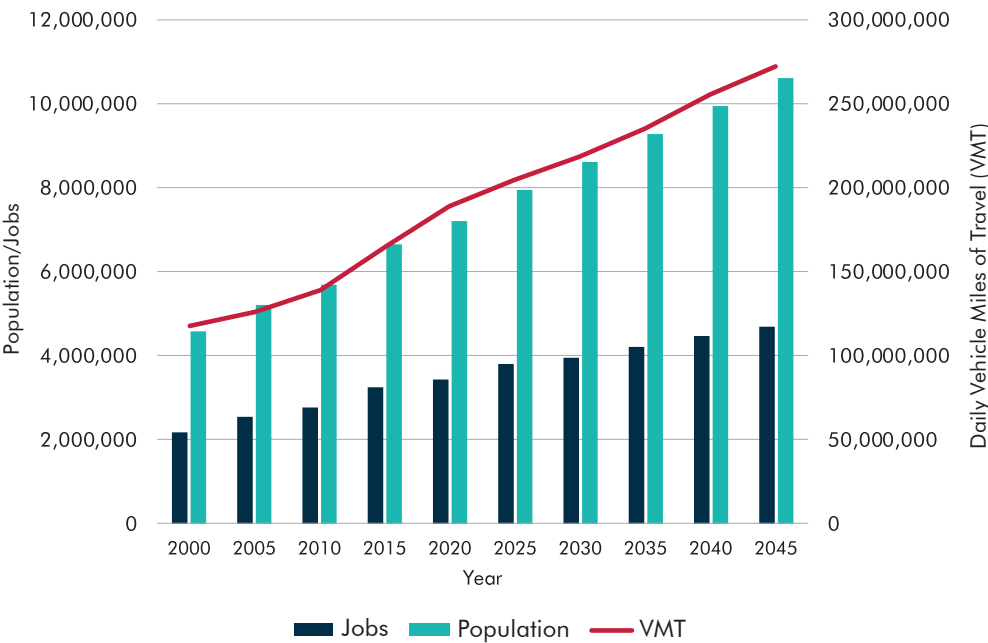
TRAVEL FORECAST

The transportation system exists to serve the mobility needs of the people who live and work in the eight-county region. Forecasting future travel patterns helps to reveal the adequacy of planned investments for meeting future needs. As discussed earlier in this document, the H-GAC region is expected to experience a significant growth in its population and in the number of local jobs through the year 2045. These increases are expected to lead to a considerable rise in travel within the region (Figure 5). Regional vehicular travel is measured by the total miles traveled by all the residents in the region daily—also known as vehicle miles traveled (VMT).

All areas of the H-GAC region will experience increased travel over the next 20-plus years. Driven by the location of jobs and residents, vehicular travel will increase from nearly 179 million VMT each day in 2020 to 273 million in 2045, an increase of almost 53 percent. Travel patterns will also continue to change during the plan horizon. As growth in suburban Harris County and adjacent counties continues, the VMT outside Beltway 8 will represent 70% of the total VMT in the region. The largest increase in travel will be trips that both begin and have their destination in the area outside the Grand Parkway, forecasted to double by 2045.

The RTP Update is the vehicle through which solutions, and the vision they represent, become a reality. Regionally significant, added capacity highway and transit projects programmed in the RTP Update must meet both air quality and fiscal constraints. Discussion regarding the reasonably available resources for implementation of the RTP Update and its support of the attainment of federal air quality standards is described in the Action Plan in the next chapter.

Figure 5 - Impact of Forecast Growth on Amount of Daily Regional Travel



TRAVEL AND TOURISM

Travel and tourism is a growing industry in the Houston metropolitan area and a major source of employment and revenue for the regional economy. As many as 22.3 million people visited Houston in 2018, up from 21.9 million visitors recorded in the previous year.¹ The 22.3 million visitor total includes leisure and business travelers, both from within the United States and from abroad. In 2018, the tourism and hospitality industry generated about \$513 million in local and sales tax revenue for the City of Houston and employed about 80,000 workers.² More recently, in 2022, the tourism and hospitality industry accounted for almost 11% of all the non-agricultural employment within the Houston MSA, and was the fifth leading employer for the region behind education and health services and just ahead of mining and construction.³

In 2014, the Houston-Galveston Area Council (H-GAC) participated in a broad-based consortium convened to develop a plan for the growth and prosperity of the H-GAC planning region, and aimed at making it one



of the greatest places to live, work and succeed, dubbed “Our Great Region 2040.”⁴ Strategies proposed by Our Great Region 2040 related to enhancing travel and tourism in the H-GAC region through transportation planning include:

- Optimize existing transportation network through a “Fix It First” strategy, and by using technology and improved incident management to maximize system capacity.
- Create a regional framework for expanding transit across the Region.
- Develop and implement policies to improve transit, pedestrian, and bicycle access between and within activity centers, connecting residents to job centers.
- Include economic, safety, and quality of life costs and benefits of transportation projects in funding prioritizations.

¹www.houston.org/news/223-million-visitors-came-houston-18.

²www.houston.org/news/223-million-visitors-came-houston-18.

³www.houston.org/houston-data/talking-points

⁴www.h-gac.com/our-great-region-2040#



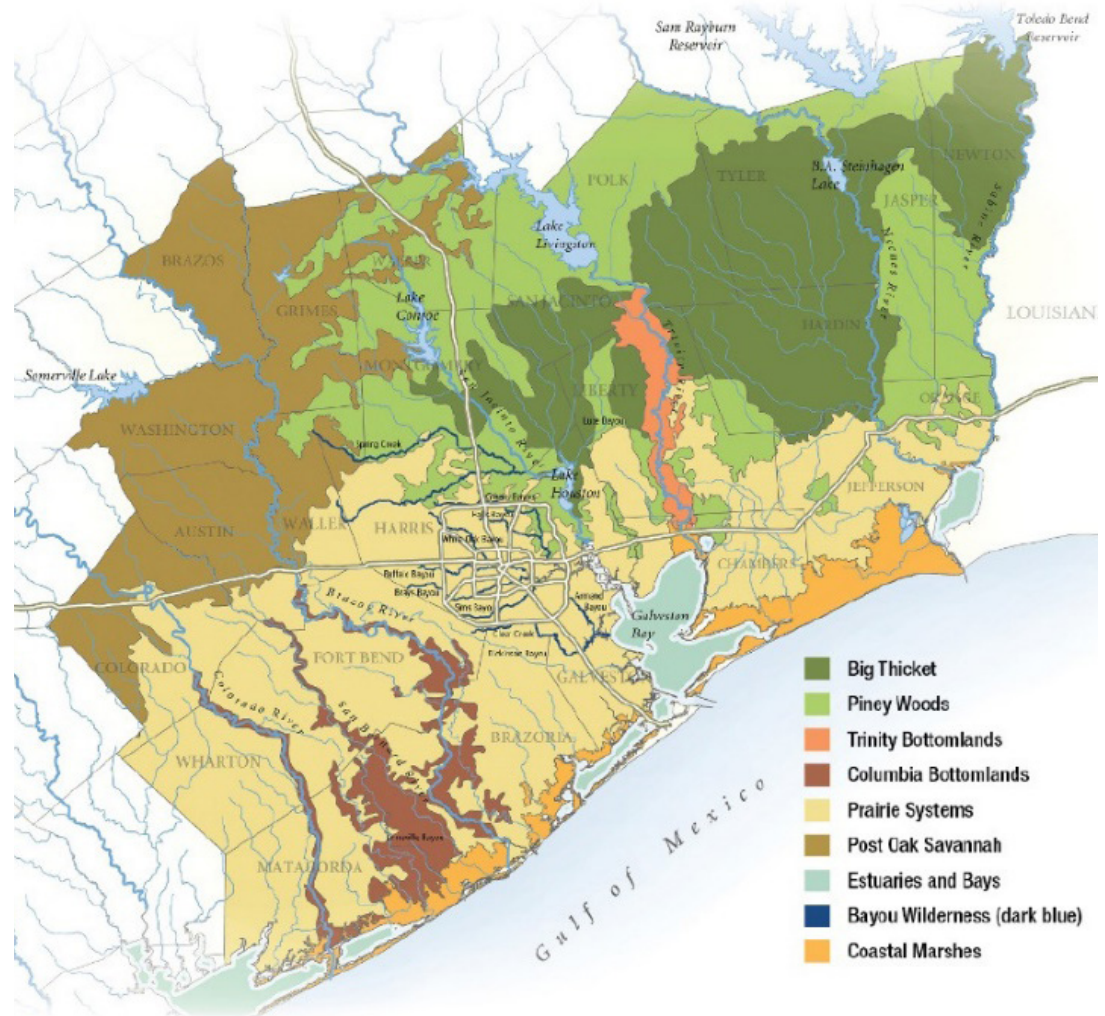
LAND USE AND NATURAL/CULTURAL RESOURCES

One of the goals of the RTP Update is to conserve and protect the region's natural and cultural resources. Transportation regulations require the MPOs to consult with environmental resource agencies, and to incorporate environmental stewardship in the long-range transportation planning process. In a rapidly growing region like the Houston-Galveston metropolitan area, there is a need for a workable and sustainable program to conserve and protect the region's high value natural resources. The parks, open spaces, natural areas, farmlands, and waterways are an indispensable complement to the built environment and contribute to the regional economy, health, and quality of life of area residents. Almost 40% of the region's land cover is categorized as forest, wetland, or grassland (Map 9). However, many of these resources are threatened by development.

As the Houston metropolitan region continues to grow, there will be a demand for additional housing and employment, and a need to expand the transportation network. It is projected that up to 71% of the 2045 population will be located outside the Beltway, which has much of the region's remaining undisturbed forest and grassland resources and limited mobility options other than utilizing a vehicle that contributes to harmful emissions.

Challenges and Opportunities

The challenge is how to organize development strategies and plan for the projected urban growth and increased mobility while conserving our high priority natural resources and preserving the ecological diversity of our region. This can be achieved through greater integration of resource conservation and evaluation of levels of emission for improvement alternatives in the transportation planning process. It can also be achieved through use of best practices in scenario planning to better align outcomes of various land use development patterns and outcomes of various investment strategies in the region's transportation infrastructure with the Vision of this RTP Update.



Map 9 - Ecoregions in the Houston-Galveston Region (Houston Wilderness)

Eco-Logical Tool: Eco-Logical is an interactive mapping application that identifies where transportation and other infrastructure projects coincide with valuable environmental resources within the Houston-Galveston metropolitan planning region. The tool was created to assist efforts to preserve wildlife habitats and ecological diversity as the metropolitan area expands and plans are made to accommodate the population growth and increased mobility in the region. See: <https://datalab.h-gac.com/EcologicalGIS>.

4 Action Plan

ACTION PLAN

2045 RTP UPDATE IMPLEMENTATION STRATEGY

A cost-feasible set of prioritized transportation improvements is essential to satisfy the Houston metropolitan region’s growing travel demand and to provide a reliable transportation network for all road users. The 2045 RTP Update was developed to guide transportation investments for the region through the next 20-plus years.

H-GAC incorporates federal performance measures and planning factors into its programming activities by integrating them into the five foundational goals of the Regional Transportation Plan. Based on the performance measures, the 2045 RTP Update goals provide a context for guiding transportation project development and investments.

H-GAC will implement the 2045 Regional Transportation Plan Update with the following activities:

- Conducting studies and developing plans that identify solutions – projects, programs, or policies – that, when implemented, will advance the goals and vision of the RTP Update;
- Continuing to evaluate conditions, trends, and outcomes so projects and programs can be improved or emerging needs and gaps can be identified and addressed; and
- Implementing or supporting programs throughout the region that will achieve improvements in the desired performance measures.

PROJECT SELECTION AND INVESTMENT CATEGORIES

H-GAC conducts a “Project Selection Process” that assesses projects and how well they align with the goals from the 2045 RTP Update, federal requirements, and guidance from the H-GAC’s Transportation Policy Council. H-GAC has developed eight investment categories described in Table 4 that translate the diverse goals, priorities, and requirements into discrete groupings of projects so that the strongest projects for achieving desired outcomes can be identified and selected to receive funding.

Table 3 - 2045 RTP Update Goals and Performance Measures

Vision					
A Safe, Resilient, Equitable, and Reliable Multimodal Transportation System That Contributes to a Livable Region					
Goals	Improve Safety	Achieve and Maintain a State of Good Repair	Move People and Goods Reliably and Efficiently	Strengthen Regional Economic Competitiveness	Conserve and Protect Natural and Cultural Resources
Performance Measure Area	Reduce Fatalities and Serious Injuries for All Modes (PM1)	Pavement and Bridge Condition Transit Asset Management (PM2)	Increase Reliability Expand Multimodal Network Incident Response (PM3)	Increase Truck Travel Time Reliability Increase Non-Single Occupancy Vehicle Travel (PM3)	Emission Reductions Reduce Impacts Requiring Mitigation (PM3)

Table 4 - H-GAC Transportation Project Investment Categories

Investment Category	Description
Regional Goods Movement	The Regional Goods Movement Investment Category was established to identify, develop, and fund projects that most effectively enhance or improve safe and reliable freight mobility throughout the region.
Operational Improvements & Congestion Management	The Operational Improvements and Congestion Management Investment Category was established to identify, develop, and fund projects that most effectively deliver traffic management and other operational improvements, as well as mitigate current congestion.
High-Growth Area Needs	The High-Growth Area Needs Investment Category was established to identify, develop, and fund projects that most effectively address mobility, accessibility, and congestion mitigation needs in areas experiencing rapid or significant growth in population or other demographic measures, economic development, travel demand, or other indicators identified by local agencies.
Active Transportation	The Active Transportation Investment Category was established to identify, develop, and fund projects that most effectively enhance or improve walking and bicycling for essential trip-making in the region.
Transit	The Transit Investment Category was established to identify, develop, and fund projects that most effectively provide, expand, or enhance transit infrastructure throughout the region.
Major Projects	The Major Projects Investment Category was established to identify, develop, and fund projects that are regional in scope, most effectively address goals and priorities of the Transportation Policy Council or identified in the Regional Transportation Plan, and exceed \$100 million in total estimated costs.
Resiliency & State of Good Repair	The Resiliency and State of Good Repair Investment Category was established to identify, develop, and fund projects that most effectively help the transportation system avoid or recover quickly from events that create delays, closures, or other impacts, and projects that provide maintenance of current transportation facilities and services.
Safety	The Safety Investment Category was established to identify, develop and fund projects that most effectively will reduce or eliminate crashes that result in fatalities and serious injuries.

Example Project Elements:

The following list of examples shows the types of project elements (i.e., construction activities, programs, etc.) that could be included as part of projects selected in each of the eight Investment Categories. This list of project elements is not intended to be exhaustive or restrictive.

A large variety of projects can be developed across these investment categories such as:

- Facility rehabilitation/reconstruction,
- Highway/Street added capacity projects (road widenings),
- Roadway extension or new road construction,
- Intersection improvements, interchange reconfiguration, roundabouts, highway railroad grade separation,
- Signal coordination, Intelligent Transportation Systems (ITS) expansion,
- Safety projects,
- Road diets, complete streets, traffic calming,
- Sidewalks, bike lanes, trails, shared use paths, multi-use trails, and
- Transit centers, transfer stations, multimodal centers, park & ride facilities, bus shelters, High Occupancy Vehicle (HOV/HOT) lanes.

These investment categories were developed in consultation with regional partners and are utilized to evaluate candidate projects. Evaluation criteria for the investment categories consists of a safety, delay and emissions cost-benefit analysis and an assessment of the investment category focused benefits, potential benefits provided to other investment categories and planning factors.

Individual projects for capital investments exceeding \$100 million are considered under the Major Investments strategy. These projects enhance regional economic competitiveness by improving the transportation network—especially the region’s freight network— through the construction of new roadways and/or the large-scale expansion of existing critical facilities. They improve safety and enhance roadway network efficiency through design and operational improvements, incident management programs, and new or expanded facilities. Additionally, major investment projects are required to support all RTP Update goals to be eligible for funding.

2045 RTP Update Revenue by Source
Total: \$141 Billion

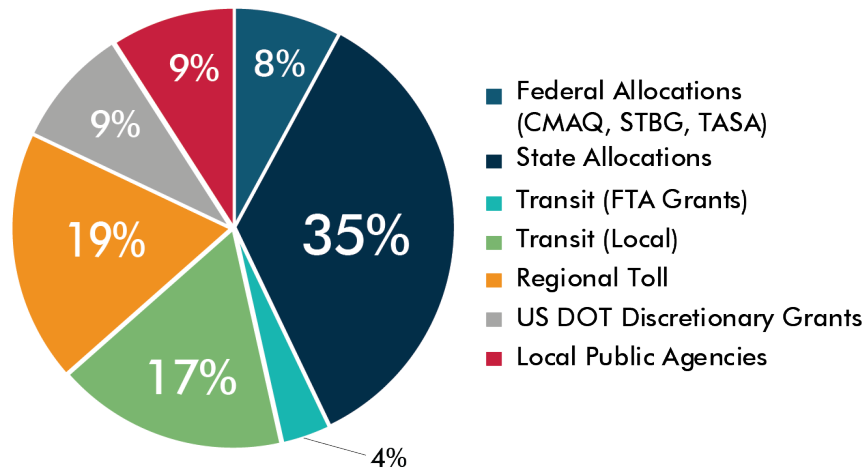


Figure 6 - Revenue by Source

2045 RTP Update Expenditures by Type
Total: \$109 Billion

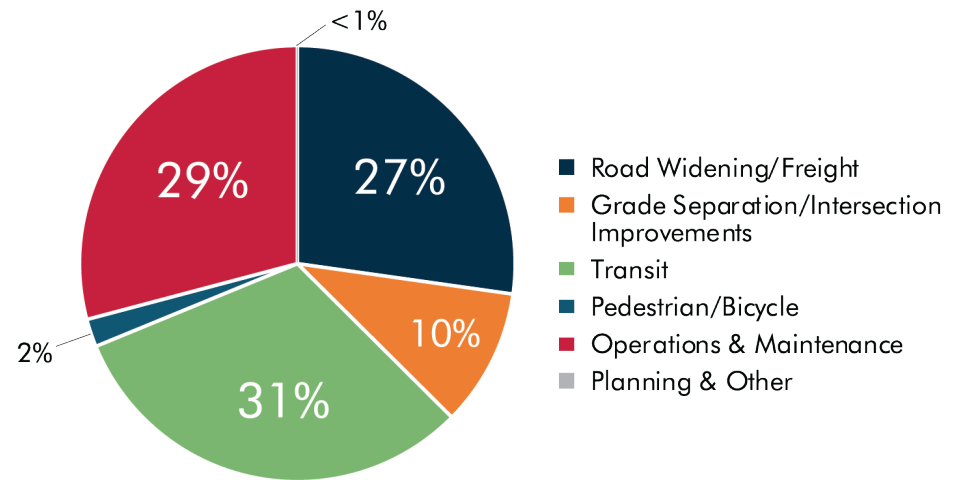


Figure 7 - Expenditures by Type

FISCAL CONSTRAINT

Fiscal constraint analysis is performed to exercise caution in planning for the future transportation network. Revenues for future investments are not limitless and proper governance requires a conservative fiscal approach when considering which improvements are necessary and in what timeframe. Federal and state regulations require every RTP to be fiscally constrained. H-GAC estimated revenues and expenditures through the year 2045, including federal, state, and local revenue sources.

Estimating Revenue and Expenditure

Reasonably available revenue is estimated by transportation related funds contained in adopted annual budgets from local agencies, relevant TxDOT data, and regional toll revenues projecting at a 2% annual rate for the life of the plan (2023-2045). Federally, the main source of funding is provided by the Highway Trust Fund—supported primarily by the federal gas tax, currently set at fixed rate of 18.4 cents per gallon of gasoline and diesel fuel

sold. At the state level, revenues are derived from the State Highway Fund supported by a fixed-rate tax of 20 cents per gallon, and two voter-approved constitutional amendments—Proposition 1 and Proposition 7. Locally, revenues are estimated based on forecasted budgets of local municipalities, counties, transit agencies, toll road authorities, and other qualified public entities to invest in regional transportation by providing a local match, or share thereof, in sponsorship of the recommended projects and transportation programs presented in the 2045 RTP Update.

Over the time frame of the 2045 RTP Update, the total estimated revenues are forecasted to be \$141 billion, as expressed in year of expenditure dollars (Figure 6). In terms of transportation investment expenditures, the 2045 RTP Update recommends \$109 billion in year of expenditure dollars (Figure 7). The anticipated revenues are more than is needed to cover the expenditures of the 2045 RTP Update. Year-of-expenditure dollars are included in *Appendix B* to conform to more official expectations and certain regulatory requirements.

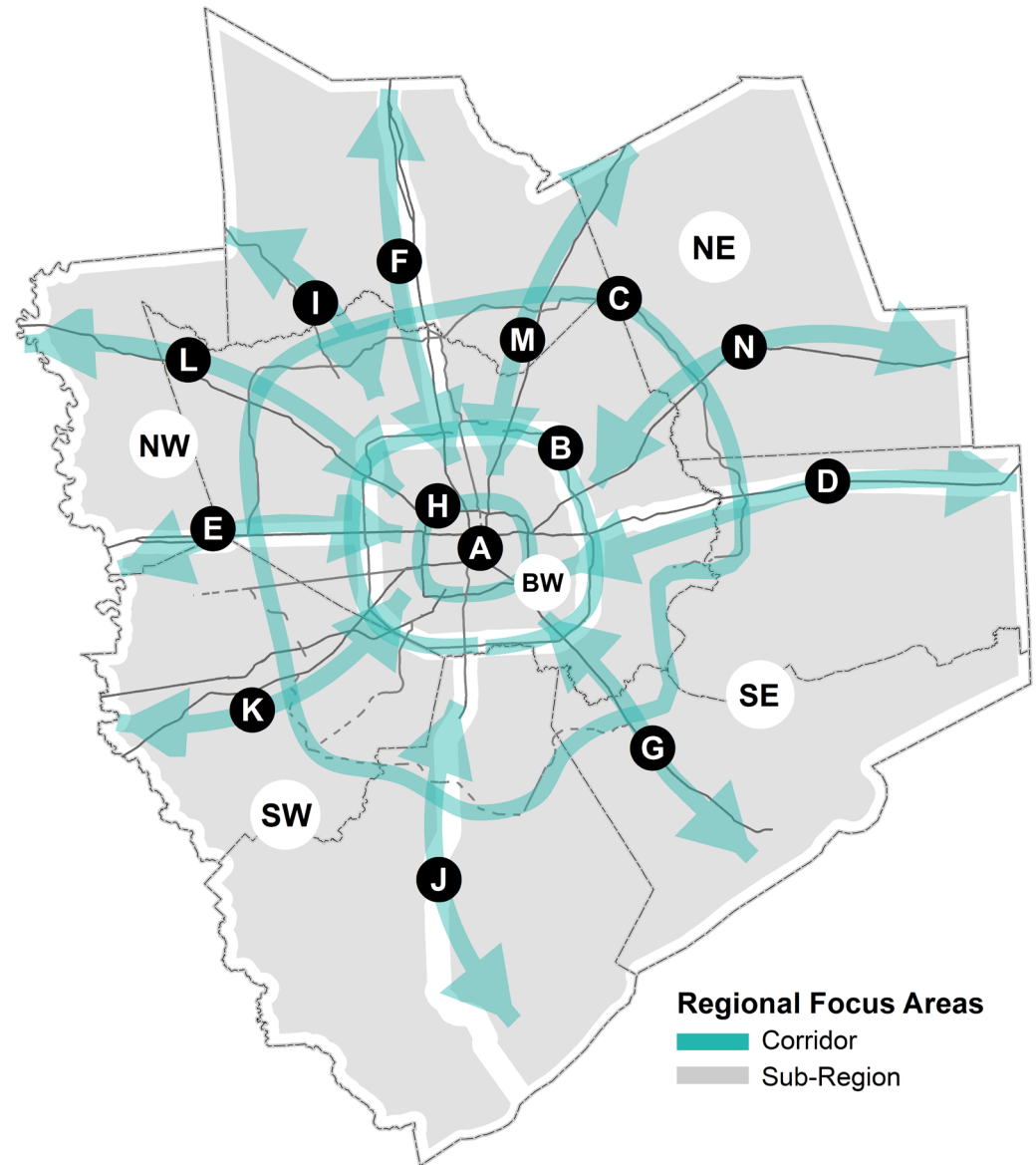
SUMMARY OF RECOMMENDATIONS

The recommendations in this section are organized by Corridor- and Subregion-based investments in facilities using the funding available in the eight investment categories discussed in *Project Selection and Investment Categories*. These recommendations are subject to a future project selection process to align potential projects with an appropriate investment category and then schedule the implementation of prioritized projects using anticipated funding to ensure expenditures are fiscally-constrained within the 2045 planning horizon. The remainder of the recommendations include the other transportation planning and land use coordination programs funded by the region that align with the Vision Statement discussed in Chapter 2.

Summary of Corridor-based and Subregional Investments

The projects shown in Map 10 and Table 5 show the investments based on the region's chief transportation corridors, subregions, and regional programs. Investments in these corridors, subregions, and regional programs amount to approximately 48%, 17% and 35% of the total \$109 billion through 2045 respectively.

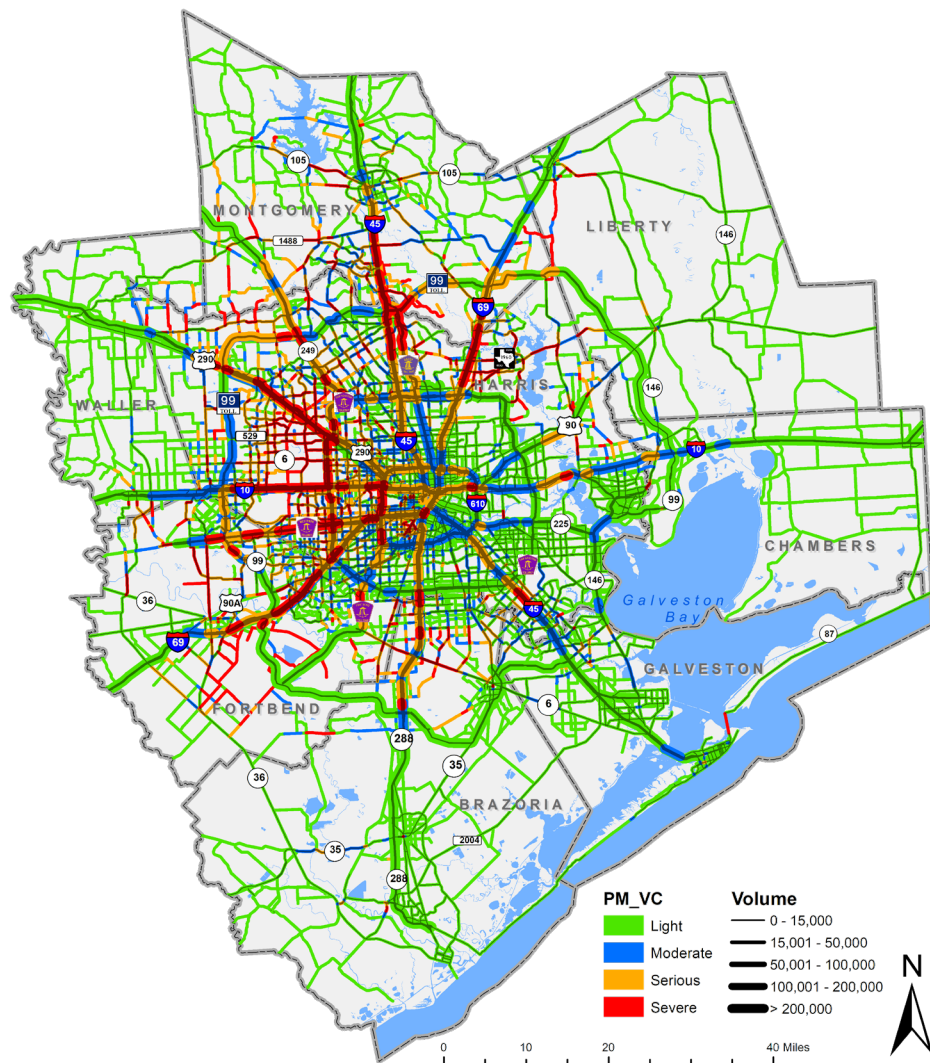
The investments on the region's chief transportation corridors listed in Table 5 amount to approximately \$52 billion in year of expenditure. These improvements will be among the most impactful the region undertakes in the next few decades.



Map 10 - Corridor-based and Subregional Investments

Table 5 - Corridor-Based Major Investments and Regional Investment Programs

Investment Corridor	Total Investment in Millions	INVESTMENT CATEGORIES									
		Regional Goods Movement	Operational Improvements & Congestion Mitigation	High Growth Area Needs	Active Transportation	Transit	Major Projects	Resiliency & State of Good Repair	Safety	Air Quality	Planning/ Study
A. Downtown Houston	\$6,942	■	■	■	■	■	■	■	■		
B. BW 8	\$1,858	■	■	■		■	■	■	■		
C. Grand Parkway	\$3,937	■	■	■			■	■	■		
D. IH 10 E Corridor	\$2,301	■	■	■		■	■	■	■		
E. IH 10 W Corridor	\$7,139	■	■	■		■	■	■	■		
F. IH 45 N Corridor	\$4,230	■	■	■	■	■	■	■	■		
G. IH 45 S Corridor	\$1,455	■	■			■	■	■	■		
H. IH 610 Loop	\$641	■	■	■			■	■	■		
I. SH 249 Corridor	\$487	■	■	■		■	■	■	■		
J. SH 288 Corridor	\$1,534	■	■	■			■	■	■		
K. IH 69 S Corridor	\$12,780	■	■	■	■	■	■	■	■		
L. US 290 Corridor	\$8,468	■	■	■		■	■	■	■		
M. IH 69 N Corridor	\$211	■	■	■		■	■	■			
N. US 90	\$200	■	■	■				■	■		
SUBREGIONS AND REGIONAL PROGRAMS											
BW. Inside BW 8	\$6,635	■	■	■		■	■	■	■		
NE. Northeast Subregion	\$1,387	■	■	■	■	■	■	■	■		
NW. Northwest Subregion	\$3,597	■	■	■	■	■	■	■	■		
SE. Southeast Subregion	\$3,496	■	■	■	■	■	■	■	■		
SW. Southwest Subregion	\$3,709	■	■	■	■	■	■	■	■		
Air Quality	\$290									■	
Transit	\$6,144		■		■	■	■	■		■	■
Regional Other	\$177		■		■	■	■	■	■		■
Regional Highway, Transit Operations & Maintenance	\$31,639		■			■	■	■	■		
TOTAL INVESTMENT:	\$109,257										



Map 11 - 2045 Congestion Levels with RTP Improvements

Map 11 provides a spatial representation of the predicted levels of congestion discussed in *Travel Forecast* with the implementation of anticipated Corridor-based and Subregional improvements. Current demand on the region's transportation network already results in major corridors becoming seriously or severely congested during peak hours. Under the growth forecasts for population and employment (see *Population and Jobs Forecast*), the congestion levels on the existing transportation network intensify and spread

through most of the core of the region. If the projects recommended in this RTP Update are implemented, the impact of the growth expected in congestion is somewhat reduced and still noticeably worse than current levels. This underscores the importance of recommended strategies to invest in transit, active transportation, and intelligent transportation systems that better utilize the existing roadway infrastructure to manage the impacts of this region's growth on congestion.

Planning strategies were introduced in Chapter 2 as implementation tools to ensure alignment with the vision and goals of the Transportation Policy Council and include: safety, reliability, resiliency, equity, livability, analytics, and public outreach and participation.

Safety

Our challenges with safety are that fatalities and serious injuries are trending in the wrong direction, occur at intersections, and involve pedestrians. We heard from survey respondents during the Visioning Phase of this plan's development that there is an overwhelming preference for safer travel, not faster travel. To address this need, the region can prioritize the following:

- Update the Regional Safety Action Plan to realize the region's Vision Zero policy, which essentially states our support for transportation investments that strive to reduce traffic fatalities in the region to zero by the year 2050.
- Utilize a "Safe System Approach" to design and implement facilities that incorporate all mobility needs and reduce risk and severity of injuries.
- Coordinate with the region's public safety officials to ensure these "Safe System Approach" principles and strategies are utilized.

Reliability

Congestion and delay along the highway network are a challenge discussed in *Population and Jobs Forecast* and will be addressed by this strategy to ensure a resilient system that operates as expected. Our challenge is improving freight reliability and addressing some portions of the system that experience bottlenecks and flooding. The region is also concerned with traveling in and around the region in a timeframe that is as expected. To address this need, the region will prioritize the following:

- Develop, adopt, and implement a Congestion Management Plan.
- Identifying and developing projects that can reduce the number of miles people need to drive.

- Improve options to access jobs.
- Prioritize projects and programs that specifically reduce congestion and increase access to jobs in areas that experience significant bottlenecks and delays.

Resiliency

According to the FHWA's definition, "Resilience is the ability to anticipate, prepare for, and adapt to changing conditions and withstand, respond to, and recover rapidly from disruptions." Due to its low-lying coastal geography and semi-tropical climate, the Houston-Galveston region is vulnerable to extreme weather events like heat, drought, tropical storms, and flooding. The risk of these extreme events impacting the region's population, economy, and transportation infrastructure is expected to worsen because of the amplification of related stressors — land use changes, population growth, congested transportation systems, and climate change.

The RTP Update's recommendations to focus on resiliency include:

The region could develop a Regional Resilience Improvement Plan using a federal grant to identify and prioritize specific improvement projects and areas of the system that are critical and currently disproportionately vulnerable to natural hazard events.

- Develop a Regional Resiliency Improvement Plan.
- Incorporate Resilience and Durability to Extreme Weather Pilot Program findings into H-GAC processes.
- Form a transportation resiliency working group to develop a multi-year strategy.
- Actively participate in and contribute to the Texas MPO Resiliency Working Group.

Equity

Equity is an important topic. The region has a challenge of understanding the impacts of underinvestment in vulnerable and underserved populations. Through the outreach conducted in development of this RTP Update, residents commented that inside the Beltway and within lower income groups there is an overwhelming preference for more travel options and shorter work commutes. To prioritize underserved and vulnerable communities, the region can prioritize the following:

- Develop, adopt, and implement a Regional Equity Policy.



- Ensure regional investments align with identified needs in all local communities.
- Evaluate alternative investment scenarios as part of the transportation planning process.

Livability

Livability is a term referring to having access to a variety of housing options, recreation, reliable commuting options, and adequate health care. Connecting investments to these amenities is a challenge. We heard that affordability is important, as are access and proximity to jobs, services, and health care.

Transportation investments can also contribute to access to various housing types through development around transit (known as Transit-Oriented Development) and other mobility options. It can also be done by implementing a Complete Streets policy, which prioritizes safety, comfort, and accessibility for all needed modes of travel through safer and more resilient design standards. Improving and expanding mode options and offering convenient access to these options can be done by prioritizing the following:

- Develop, adopt, and implement a Regional Complete Streets Policy to ensure all appropriate modes of travel are accommodated with regional transportation investments.

- Identify priority residential and commercial development opportunities around existing and future Transit Centers and Park and Ride locations through Transit-Oriented Development Planning.
- Ensure regional transportation investments align with high-growth areas in the region.

Analytics

The region has a challenge of understanding the full array of existing and future conditions, evaluating multiple investment scenarios, and developing new region-specific performance measures. To improve how transportation is planned, operated, and experienced, and to ensure that the Vision and Goals of this RTP Update are on track to being achieved, the following can be prioritized:

- Utilize a performance-based and data-informed approach to scenario planning.
- Utilize best-practices in Scenario Planning to evaluate various development scenarios to inform regional land use decisions.
- Utilize best-practices in Scenario Planning to evaluate various investment scenarios in the transportation infrastructure to prioritize projects and programs that will realize the Vision of this RTP Update.

Public Outreach and Participation

Providing a dynamic opportunity for the public and key stakeholders to participate in the transportation planning process is critical to ensuring understanding and support for the RTP Update's Vision. Through the robust outreach undertaken for the development of this RTP Update, the public overwhelmingly supported both virtual and in-person opportunities for participation. Additionally, various vulnerable populations were underrepresented in our analysis, and future efforts need to be explored to ensure everyone has an opportunity to participate in the process. We can provide this opportunity by updating the federally-required Public Participation Plan to include the following:

- Best practices for both virtual and in-person public participation.
- Identify methods of outreach to provide better awareness and opportunities in vulnerable populations.



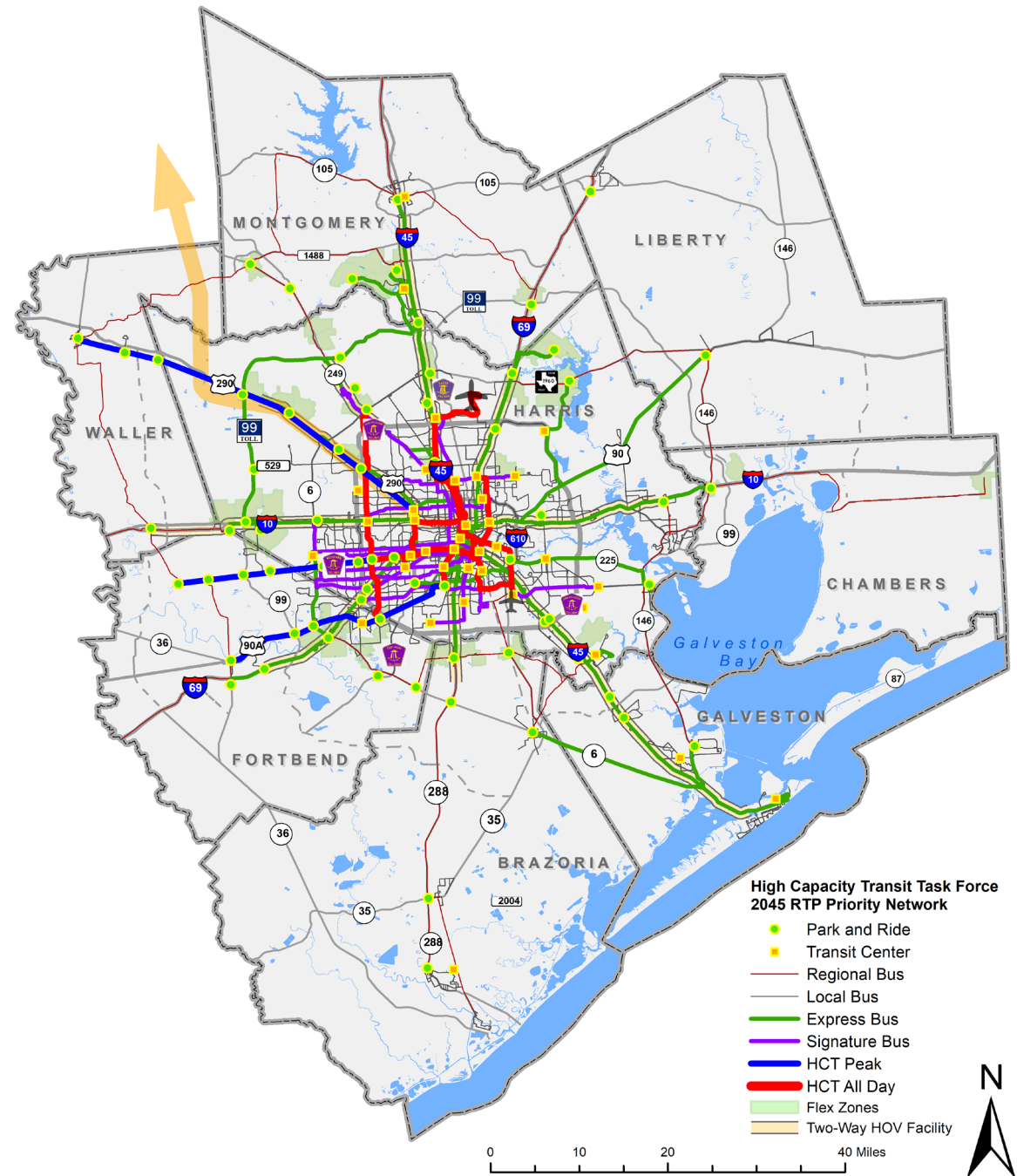
Public Transportation: High–Capacity Transit

The construction of new and ever-wider highways cannot by itself support the expected growth of a geographically, economically, demographically and culturally diverse region. A solution that can move large numbers of people within relatively limited rights-of-way is required.

High-Capacity Transit (HCT) is any form of public transportation that can move large volumes of people through a combination of larger vehicles, shorter frequencies and higher speeds. HCT can be any technology (bus or rail) or alignment (at-grade, elevated or underground), but it generally has an exclusive guideway, such as a rail line, busway, or high-occupancy vehicle lane that is separated from other traffic, thereby allowing it to operate unimpeded by normal traffic congestion. High-capacity transit currently exists in the form of METRO's light rail network, the Silver Line Bus Rapid Transit (BRT) route, and the suburban park and ride network which uses express buses in High Occupancy Vehicle (HOV) or managed lanes.

The High-Capacity Transit Task Force report identifies the need and opportunity for HCT in the region. To create a financially-constrained transit network for inclusion in the 2045 RTP Update, the HCT Priority Network was developed. Significant features of the Priority Network include service to all eight counties in the H-GAC transportation planning region with new local, high-capacity, and express bus transit services, particularly those that will expand access to suburban employment centers. The Priority Network also encourages concepts and policies that support the increased use of transit, such as a Regional Seamless Fare System, Universal Accessibility, Transit-Oriented Development, and First Mile/Last Mile connections.

- Implement the recommendations from the High Capacity Transit Task Force Summary Report, including a Regional Bus Network.
- Explore concepts for increased transit use in the region, including regional fare, universal accessibility, first mile/last mile services and transit-friendly design.



Map 12 - High-Capacity Transit Task Force Priority Network

Active Transportation

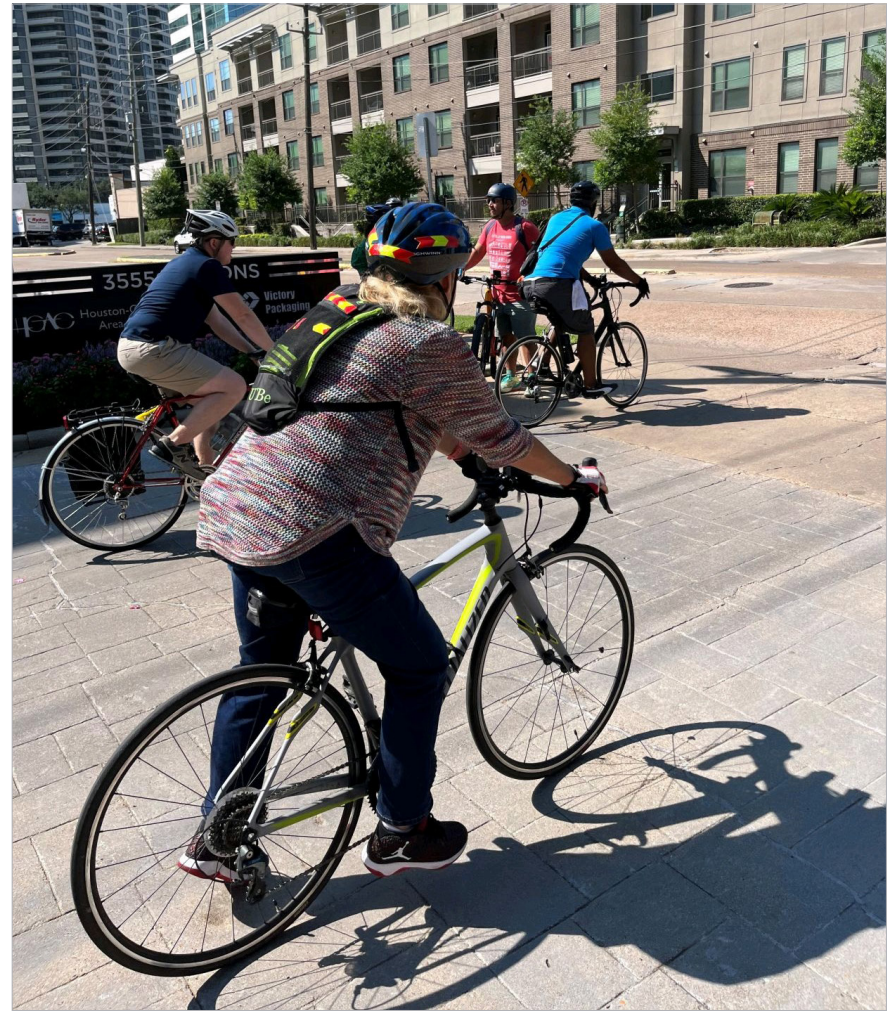
The Active Transportation vision is that “Pedestrians and bicyclists of all ages and abilities can travel conveniently and comfortably in all communities using connected and well-maintained networks of walkways and bikeways.”

Recommendations from the 2045 Regional Active Transportation Plan focus on pathways to address identified issues or concerns such as increasing safety, connectivity, and functionality as discussed in *Active Transportation* in Chapter 3. The five guiding recommendations from the plan are:

- Improve safety for people walking, biking, and rolling.
- Ensure that all people – regardless of age, ability, or location within the region – have access to walkways and bikeways that are safe, convenient, and comfortable.
- Build interconnected networks of walkways and bikeways in Focus Areas and between regional hubs like employment and population centers and tourist destinations.
- Maintain and improve the existing network of walkways and bikeways in the region and coordinate regional data collection for active transportation infrastructure.
- Encourage and incentivize the use of walkways and bikeways to mitigate congestion, improve air quality, and increase physical activity.

The 2045 Regional Active Transportation Plan lists 20 performance measures and over 50 strategies that function as a roadmap to meeting each of the five recommendations. The performance measures and strategies cover a myriad of mechanisms that improve the regional active transportation system. These range from:

- Conducting safety audits,
- Reducing serious and fatal crashes,
- General education to highlight best practices,
- Ensuring the network grows to improve inter-modal connectivity,
- Leveraging innovative technologies to increase infrastructure use and safety, and
- Encouraging community designation of walk friendly and bike friendly places.



Active transportation is undergoing rapid growth and development. As such, further exploration of policies, goals, performance measures, and strategies to strengthen and embolden the discipline and regional assets should progress using a continuous improvement process. For example, the next update to the Regional Active Transportation Plan should include a prioritized list of projects. This will position the region as an active transportation innovator and incubator.

Freight

The Houston-Galveston region is served by an intermodal network of road, rail, water, air, and pipeline facilities. Ports are major generators of freight, thus requiring a reliable roadway and rail network with capacity to handle this traffic. The growing economy, population, and freight capacity of the region's ports will only increase the demand placed on the regional transportation network.

Recommendations to address the freight needs of the region include:

- Collaborate with regional partners to mitigate short-term deficiencies on the freight-significant network, including at-grade railroad crossings.
- Develop a concept of operations for a freight ITS program.
- Improve flow of containers through a virtual container yard to reduce truck trips.
- Provide access to growing economic centers outside the urban core.

Future System Considerations

The RTP Update is intended to serve the MPO's eight-county region adjusting and responding to regional demand. Table 6 outlines Future System Considerations that are pending future development and maturation. They are listed here to reserve the importance of these topics to the region as new funding opportunities and partnerships develop.

Table 6 - Future System Considerations

Future System Considerations	Appendix	Status
Aviation	Appendix Z: Aviation Facilities	Future coordination needs recognized as demonstrated by incorporation of Appendix Z.
Ferry Operations	Appendix AA: Ferry Operations	Future coordination needs recognized as demonstrated by incorporation of Appendix AA.
Parking	Appendix BB: Parking Management	Existing coordination in process and future coordination needs recognized as demonstrated by incorporation of Appendix BB.
Travel and Tourism	Appendix GG: Enhance Travel and Tourism	Future coordination needs recognized as demonstrated by incorporation of Appendix GG.
Land Use/Cultural Resources	Appendix EE: Natural and Cultural Resources	Future coordination needs recognized as demonstrated by incorporation of Appendix EE.

EMERGING TRANSPORTATION TECHNOLOGIES

As the region's transportation system nears capacity limits and new and more alternative fuel vehicles enter the market, the region's transportation system must evolve as well. With traffic congestion levels remaining high despite billions of dollars of investments in new or expanded highways, new convenient and accessible options for travel must be developed. Emerging technologies like autonomous and connected vehicles (AV/CV) have great potential to improve safety and efficiency of the region's transportation system. The emergence of private on-demand providers, such as Uber and Lyft, has fostered the development of new technologies and opportunities for the expansion of AV/CV vehicles. Owners of electric vehicles (EVs) will have increasing demands for convenient opportunities to charge their vehicles, much like gasoline- and diesel-powered vehicles utilize gas stations. How these and other emerging technologies will be deployed and impact the region is still being evaluated.

Electric Vehicle Infrastructure

In early 2022, H-GAC worked with the Texas Department of Transportation and other state agencies and regional governments to develop a multi-year framework to enable drivers of passenger electric vehicles (EVs) to travel across the state. To enact this plan, the state will work with the private sector, metropolitan planning organizations, including H-GAC, and small rural areas across Texas to expend \$407.7 million dollars on the purchase and installation of privately-owned EV charging stations over a five-year program. More information about the statewide National Electric Vehicle Infrastructure (NEVI) plan can be found at the [Texas Electric Vehicle Planning Website](#).

Within our region, H-GAC is in the early stages of developing planning efforts to support the deployment of NEVI funding as well as other, anticipated, funding that can be used for EV charging and other low-carbon or alternative fueling infrastructure. It is expected that these efforts will culminate in a regional zero emission infrastructure plan to provide a blueprint for the deployment of infrastructure within the H-GAC region for programs like NEVI as well as the development of other new funding programs with the potential to expand the regional fueling and charging networks.

Autonomous and Connected Vehicles

Among emerging transportation technologies, two concepts that have gained prominence are "Autonomous Vehicles" (AVs) and "Connected Vehicles" (CVs). Connected and Autonomous Vehicles (CAVs) employ both technologies simultaneously; the concurrent development of both technologies is anticipated to provide reinforcing and synergistic benefits.

H-GAC's Vision for autonomous and connected vehicles is to lead local governments and stakeholders in maximizing the benefits of automated and connected vehicle technology to improve quality of life across our region. H-GAC supports its partners in planning for sustainable integration of Connected and Automated Vehicles that move people and goods with greater safety, reliability and efficiency. Benefits will be achieved through the following action steps:

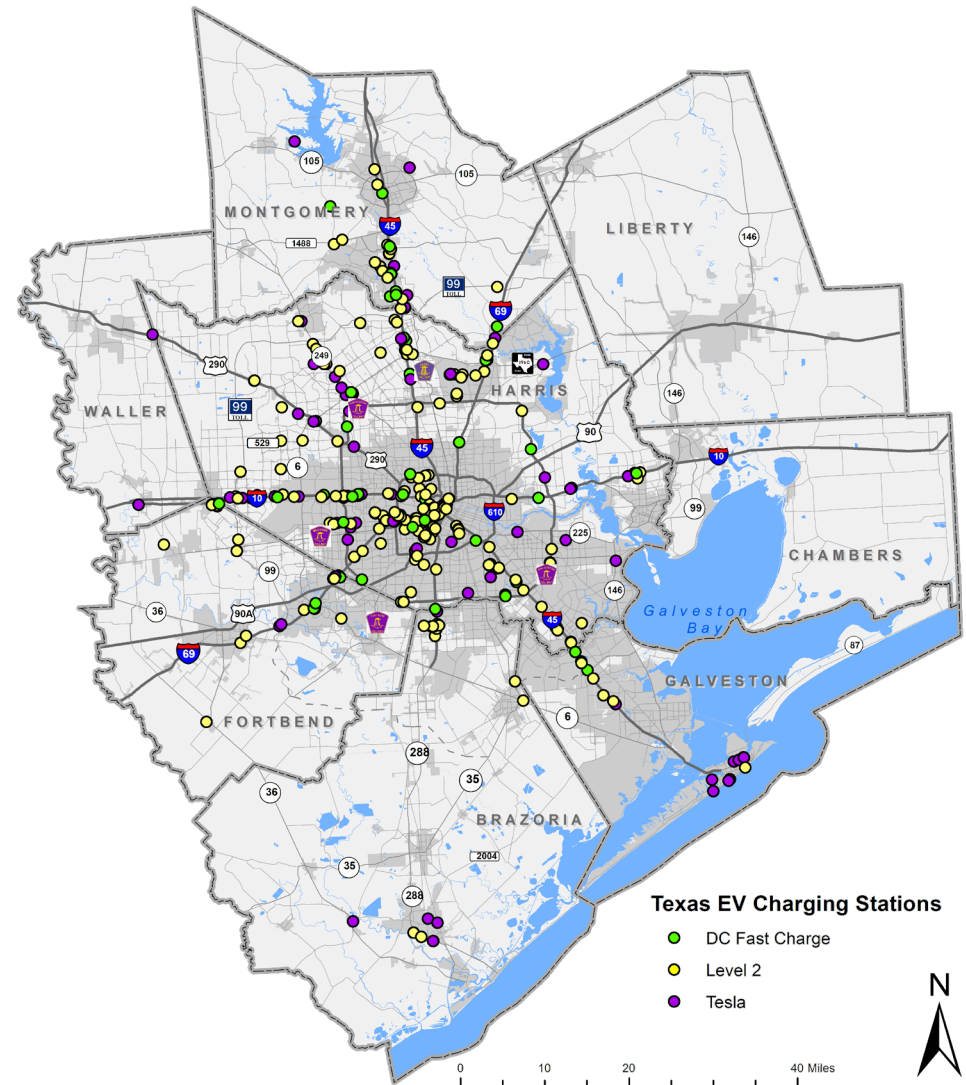
- Develop an integrated multimodal transit system with focus on first-last mile connections which makes maximum application of Connected and Automated Vehicle technology, especially with a combination of Connected and Automated Vehicle Microtransit connecting to Connected and Automated Vehicle high-capacity transit, thereby expanding traveling mode choice options,
- Educate government officials and the public about Connected and Automated Vehicle deployment benefits,
- Develop and promote a strategic plan by engaging public and private partners,
- Identify opportunities to leverage investment in existing services and infrastructure for early deployment of Connected and Automated Vehicles,
- Identify public/private opportunities to reduce operating costs for all transportation modes, particularly those delivering freight and demand-response transit, and
- Seek public/private partnerships which open new economic development opportunities along or near Connected and Automated Vehicle routes.

Challenges and Opportunities

While there is much discussion about these emerging technologies, there is also much uncertainty as to when the technology will be widely manufactured and deployed. Key challenges that could potentially slow down widespread use of autonomous vehicles include: testing and approval; development of a regulatory framework; affirmative demonstrations of reliability, security and safety; affordability; and public acceptance. AVs also stand to disrupt the norms of both transportation and land use planning, including parking minimums, street design, right-of-way, signage and signalization, access management and integration and accommodation of bicycle and pedestrian infrastructure.

Another key challenge is financing the maintenance and improvement of the transportation system as more vehicles are powered with fuels other than liquefied petroleum. Since much of the transportation infrastructure is

financed through a federal tax on liquefied petroleum, other sources of revenue and financing mechanisms must be identified as the market transitions to other energy sources. Please see *Appendix Y* for more information on these technologies.



Map 13 - Regional Charging Stations and Alternative Fuel Corridors

AIR QUALITY

Current State of Regional Air Quality

The U.S. Environmental Protection Agency (EPA) has established national air quality standards for several pollutants known to harm human health and the environment. Under these rules, our region does not meet the federal standard for ground-level ozone. Ground level ozone is produced through a photochemical reaction between nitrogen oxides (NOx) and volatile organic compounds (VOCs). Over half of the NOx produced in the region is emitted by mobile source vehicles and equipment.

For decades, H-GAC and regional stakeholders have worked to develop projects to improve regional air quality, resulting in significant reductions of ozone. Current efforts to reduce regional ozone concentrations focus on cutting the NOx emissions from on-road mobile sources by applying two broad strategies: (1) replacing or retrofitting older vehicles and engines; and (2) reducing the vehicle miles traveled within the region by expanding commute alternatives. It is imperative that H-GAC continue to fund these programs for the foreseeable future and continue to reach for new ways to reduce emissions and improve air quality for the health of all our region's residents.

Existing H-GAC Air Quality improvement programs include:

Vehicle Retrofit and Replacement Programs

H-GAC has developed and implemented several voluntary programs aimed at reducing mobile source emissions by retrofitting and replacing high-emitting heavy-duty diesel vehicles or engines with newer or alternative fueled models. These programs work to improve the region's air quality while helping local governments, businesses, and school districts save money through improved fuel economy and lower maintenance costs. These programs include the Clean Vehicles Program, Regional Heavy-Duty Diesel Replacement Program and the Clean School Bus Program. Through these projects, H-GAC has worked with regional stakeholders to replace many types of vehicles, including heavy-duty trucks and school buses. See www.hgac.com/clean-vehicles.

Commute Alternatives

To reduce traffic and improve air quality in the Houston-Galveston region, H-GAC promotes travel alternatives through the Commute Solutions program. Alternatives to driving alone such as carpooling, transit, walking, biking, teleworking, and working a compressed workweek not only reduces emissions



and improves air quality, but also makes the region more livable, accessible, and economically competitive. See www.yourcommutesolution.org.

Commuter and Transit Services Pilot Program

While our region has an extensive transit network that serves millions of riders annually, many transit service gaps still exist in areas where services are needed and are potentially feasible, but not tested. H-GAC developed the Commuter and Transit Services Pilot Program to support the development of new and innovative transit services within the region. Projects eligible for funding through the program include first mile/last mile shuttles, microtransit services, transit supportive solutions like carshare and bikeshare, express bus and more. Local sponsors are invited to submit applications through an ongoing call for partners.

See www.h-gac.com/procurement/solicitations/trn18-06.

Houston-Galveston Clean Cities Coalition

This program works to connect regional stakeholders and businesses with innovative technologies, manufacturers of alternative fuels, and refueling sources as well as providing stakeholders with information about funding availability, case studies, and success stories to assist fleets to better understand the benefits of alternative fuels. The regional Clean Cities coalition is supported by the Department of Energy's national Clean Cities program. See www.houston-cleancities.org.

TRANSPORTATION CONFORMITY

The U.S. EPA has established health-based standards for six criteria pollutants – referred to as the National Ambient Air Quality Standards (NAAQS). The Houston-Galveston-Brazoria (HGB) region does not meet the standard for ground level Ozone. The Clean Air Act requires the Houston-Galveston-Brazoria region to demonstrate that transportation projects contained in the TIP and the RTP Update conform to the Motor Vehicle Emission Budgets (MVEBs) established in the air quality State Implementation Plan (SIP). This process is called transportation air quality conformity (conformity).

Conformity is the way to ensure that federal funding and approval is only given to those projects and activities that are consistent with air quality goals. Under the Clean Air Act, proposed transportation projects and air quality modeling must be coordinated to ensure the TIP and RTP Update are consistent with or conform to the targets set by the SIP. This integration of transportation planning and air quality review is designed to ensure that transportation plans, programs, and projects do not aggravate an existing NAAQS violation, cause a new violation, or delay the attainment of designated regional milestones.

Air quality conformity analysis is performed at the regional level, calculating regional analysis inventories for criteria pollutants. The analysis, therefore, does not evaluate the localized positive or negative impacts on air quality within communities that are near major transportation projects.

Milestone and Background

On November 4, 2022, the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA) certified that the Houston-Brazoria-Galveston (HGB) region's amended 2045 Regional Transportation Plan (RTP) and the amended 2021-2024 Transportation Improvement Program (TIP) met all the requirements for a joint conformity determination to the Air Quality State Implementation Plan (SIP) for the HGB ozone nonattainment area.

This new conformity determination is being prepared to support the 2045 RTP Update and the amendments to the 2023-2026 TIP. Although the HGB region has been reclassified on November 7, 2022 as "moderate" and "severe" for the 2015 and 2008 8-hr ozone standards, with attainment years 2023 and 2026 respectively, the state has not yet submitted new emission budgets to the Environmental Protection Agency (EPA) for consideration. Consequently, this conformity will demonstrate compliance to the latest EPA-approved emission budgets based on the revision to the air quality SIP for the 2008 8-hr Ozone

Standard due to the reclassification from moderate to serious with attainment year 2020. The Reasonable Further Progress (RFP) SIP budget was found adequate by the EPA with an effective approval date of June 9, 2021.

In accordance with 23 CFR Part 450, all projects are constrained by the financial resources estimated to be reasonably available within the RTP timeframe. A complete listing of the projects in the RTP Update and TIP that affect this conformity analysis will be included in Appendix 3 of the conformity report.

Conformity Requirements

The Clean Air Act Amendments of 1990 (CAAA) require transportation plans, programs, and projects in nonattainment and maintenance areas, funded or approved by the FHWA or the FTA, to conform to the motor vehicle emission budgets (MVEBs) established in the SIP. This ensures that transportation plans, programs, and projects do not produce new air quality violations, worsen existing violations, or delay timely attainment to National Ambient Air Quality Standards (NAAQS). Conformity analysis requirements include:

- The latest planning assumptions,
- Analysis based on the latest emission estimation model available,
- Interagency consultation, and a public involvement process, must be conducted during the analysis,
- Timely implementation of Transportation Control Measures (TCMs),
- An RTP Update and TIP that are consistent with the MVEBs established in the applicable SIP (if there is an adequate or approved SIP budget), and
- Inclusion of all regionally significant projects expected in the nonattainment and maintenance area in the RTP and TIP.

Regional Inventory

This conformity analysis was developed using air quality regional inventories of the HGB nonattainment area. It accounts for average ozone season (summer) weekday emissions resulting from the nonattainment area's transportation plans, including all regionally significant projects and the effects of emission control programs, such as the inspection and maintenance programs.

Motor Vehicle Emission Budgets

The budgets established in the RFP SIP are shown in Table 7 below.

Table 7 - HGB RFP 2020 MVEBs Serious Classification for 2008 8-hr ozone standard

RFP Demonstration Budgets (tpd)		
Year	NO _x	VOC
2020	87.69	57.7

Source: HGB serious RFP SIP, TCEQ

Emissions Tests

As specified by the Code of Federal Regulations (40 CFR 93.109[c], as amended by 62 FR 43807, Aug. 18, 1997) all ozone nonattainment areas designated moderate and above must pass a MVEB test if an approved SIP budget exists. At the time of this conformity determination, the HGB region is classified as “severe” for the 2008 8-hr ozone standard and “moderate” for the 2015 8-hr ozone standard, with an attainment year of 2023 and 2026 respectively. Since the state has not yet submitted emission budgets for these classifications, this conformity will demonstrate compliance to the latest EPA-approved emission budgets based on the revision to the air quality SIP for the 2008 8-hr ozone standard due to the reclassification from moderate to serious with attainment year 2020. The RFP SIP budget was found adequate by the EPA with an effective approval date of June 9, 2021.

In this case, the budget test must be satisfied using the MVEBs established in the RFP SIP mentioned above. Specifically, this test is satisfied when ozone precursor (VOC and NO_x) average summer weekday emissions for each analysis year are less than or equal to the MVEBs established in the SIP. For the test, the regional emission analysis should be performed for any years selected according to the conformity rule. The table and graphs on the right show the results of this conformity analysis.

Conformity Analysis Results

The results of this conformity determination demonstrate that the 2045 RTP Update and the 2019-2022 TIP for the HGB TMA meet the requirements of the air quality SIPs for the HGB ozone nonattainment area and are in accordance with the Clean Air Act (42 U.S.C. 7504, 7506 (c) and (d)), as amended on November 15, 1990, and the final conformity rule (40 CFR Parts 51 and 93). This conformity determination involved a pre-analysis review discussion with the review agencies, and a public comment period.

Table 8 - Conformity Analysis Results

Year	NO _x Emissions (tpd)	NO _x Budget (tpd)	VOC Emissions (tpd)	VOC Budget (tpd)	VMT
2023	59.17	87.69	33.39	57.7	207,127,974
2026	48.85	87.69	28.73	57.7	218,020,232
2030	43.14	87.69	25.32	57.7	237,879,429
2040	42.24	87.69	22.51	57.7	279,828,518
2045	44.57	87.69	22.75	57.7	298,902,646

Figure 8- NO_x Emissions Summary

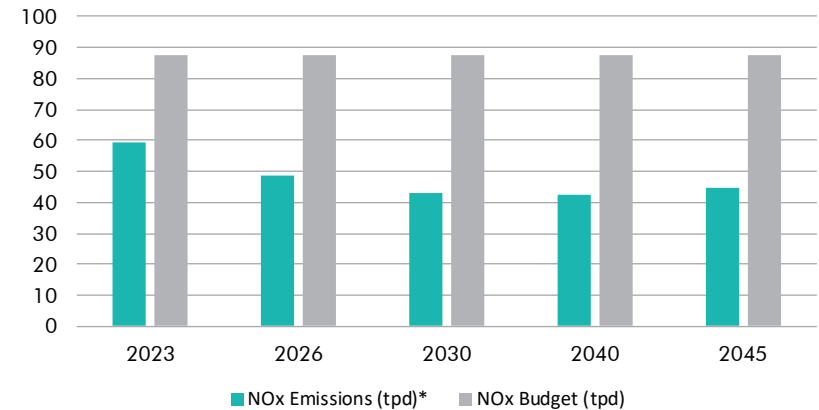
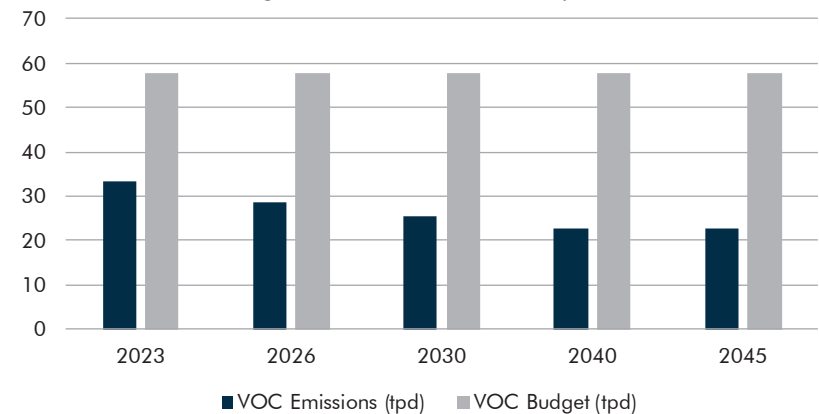


Figure 9- VOC Emissions Summary



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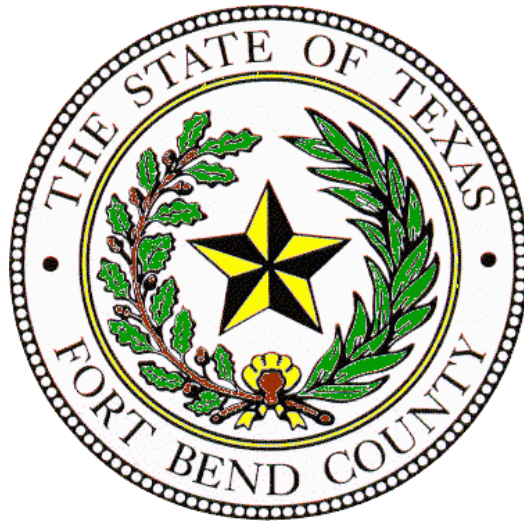


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TAB 2

Fort Bend County Public Safety Community Plan 2022-2023



Priority #6	
<i>Problem Identified</i>	<i>Data</i>
Lack of transportation for child victims and families	<ul style="list-style-type: none"> • Texas Department of Family and Protective Services • Child Advocates of Fort Bend • Texas Forensic Nursing Services (TxFNE)
<i>Problem Details</i>	
<p>When Child Protective Services (CPS) is involved with a family due to findings of abuse and/or neglect in the home, the courts order parents to utilize community resources and services to attempt to address and resolve the issues present when the child came into the care of the state. The community service providers are located across the Fort Bend County. It is frequently an issue in CPS cases that the parents have limited or no transportation to complete these court-ordered services. There are few community resources to help families obtain transportation. Although the county has a transportation service, either parents cannot afford the cost (albeit minimal) or the providers are located outside the transportation service zones.</p> <p>It is imperative that transportation be accessible to families and children in Fort Bend County. The services that are provided to parents trying to make positive changes and to children who are victims of abuse are the keys to making progress towards eradicating child abuse and neglect in Fort Bend County.</p> <p>In addition to children in the foster care system, there is a largely separate group of children who are victims of sexual abuse and serious physical abuse. Many of these children continue to live at home with non-offending family members. They bear the burden of the trauma of the abuse itself, coupled with remaining in an environment that gave rise to the trauma in the first place. These children often need transportation to get to and from therapy services provided by the Children's Advocacy Center. They are often in home environments that lack transportation and have limited resources.</p>	
<i>Potential Response to Problem</i>	
<p>Fort Bend Transit receives federal, state, and local dollars and provides public transportation within Fort Bend County as well as commuter services to and from several stops in Harris County. Fort Bend Transit is currently exploring possible partnerships with other counties to provide evening and weekend transit utilizing cabs and/or private operators.</p> <p>Texas Forensic Nursing Services (TxFNE) offers Lyft services for families that struggle with transportation issues to/from a medical forensic exam. TxFNE staff will assist with coordination of this service when needed. AccessHealth offers clients a limited number of</p>	

Priority #2	
<i>Problem Identified</i>	<i>Data</i>
Limited public transportation within Fort Bend County	<ul style="list-style-type: none"> • Fort Bend County Public Transportation Department, 2020
<i>Problem Details</i>	
<p>Although public transportation services are available in Fort Bend County, there are still gaps in the types of transportation services and hours needed. Fort Bend Transit currently offers Demand Response service, which is a shared ride, curb-to-curb service that requires advance reservations. Reservations can be made one day in advance and up to 30 day in advance. Fort Bend County residents wishing to access services outside of Fort Bend County have difficulty finding affordable, reliable service into adjoining counties. Providers within other counties often do not provide services for non-residents and/or do not offer services when the person needs them.</p> <p>Some local Fort Bend County services (i.e. parenting classes, therapy, forensic nursing exams, etc.) are beyond the immediate access to children and families due to limited availability and Fort Bend Transit operating hours, Monday through Friday from 8:00 a.m. – 5:00 p.m.</p> <p>Lack of transportation is a continued hindrance for individuals seeking community services. This includes seniors, medical patients, Fort Bend County Women’s Center clients and other low-income individuals.</p>	
<i>Potential Response to Problem</i>	
<p>Fort Bend County officially formed a Public Transportation Department in June 2005 to provide residents with safe and efficient public transportation services while maintaining service quality and customer satisfaction at a low cost. Fort Bend Transit receives federal, state, and local dollars to provide shared rider service within Fort Bend County.</p> <p>Demand Response</p> <p>Fort Bend County currently offers countywide, shared bus ride services to the residents and guests of Fort Bend County. The trips must begin and end within Fort Bend County. Reservations must be made at least one day in advance. To connect to neighboring counties, Fort Bend Transit has a Mobility Coordinator on staff to assist those in need.</p> <p>Commuter Service</p> <p>Fort Bend County also offers commuter services known as Fort Bend Express. Services are available from three park and ride locations: near the Fort Bend County Fairgrounds in Rosenberg, the AMC Theater in Sugar Land, and University of Houston in Sugar Land. These routes provide service to the Texas Medical Center, Greenway Plaza and the Galleria in Houston. In 2020, Fort Bend Transit will expand service to include Downtown Houston as well as an additional Park and Ride lot located off the West Park toll road.</p> <p>Fort Bend Transit is currently exploring possible partnerships with other counties to provide evening and weekend service via taxicabs and private operators.</p>	



COMMUTER PARK & RIDE DEMAND RESPONSE

Visit www.FBCTransit.org to learn more

FORT BEND TRANSIT

ATTACHMENT 6

LOCAL FINANCIAL COMMITMENT

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Match Commitment Letter – Fort Bend County Commissioners Court



COUNTY AUDITOR
Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

281-341-3769, 281-341-3774 (fax)
ed.sturdivant@fortbendcountytexas.gov

July 10, 2025

The Honorable Tariq Bokhari
Office of the Administrator
Federal Transit Administration
1200 New Jersey Avenue, SE
Washington, DC 20590

RE: Funding Commitment for Fort Bend Transit's Application for FY 2025 FTA's Low or No Emission Grant Program and/or Buses and Bus Facilities Program - Better Buses, Brighter Futures

Dear Administrator Bokhari:

The Commissioners Court will fund the local match of \$1,995,585.00 for this award with Certificates of Obligation Bonds pursuant to Local Government Code 271. The County will issue these bonds once the project award is received. The County will also advance the required match before receipt of the bond proceeds if needed through an advance funding resolution executed by Commissioners Court.

Please let me know if you need any additional information.

Sincerely,

A handwritten signature in blue ink, appearing to read "Robert E. Sturdivant", is written over a printed name and title.

Robert E. Sturdivant
Fort Bend County Auditor



COMMUTER PARK & RIDE DEMAND RESPONSE

Visit www.FBCTransit.org to learn more

FORT BEND TRANSIT

ATTACHMENT 7

PROJECT IMPLEMENTATION STRATEGY

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CenterPoint Letter of Support	Tab 2
Maintenance Facility Modifications Project Charter & Conceptual Plan	Tab 3
Project Schedules	Tab 4
Pricing and Quotations	Tab 5

TAB 1



PROJECT CHARTER

PROJECT NAME: Fort Bend Transit Private CNG Station

CUSTOMER NAME: Fort Bend Transit

PROJECT SITE ADDRESS – 3737 Bamore Road, Rosenberg, TX 77471

STATION: New CNG Station

1. PROJECT GENERAL INFORMATION

1.1. OVERVIEW

We are proposing the construction of a private fast-fill CNG station to service the Fort Bend County Transit buses. The proposal includes three ANGI NG 300 compressors (300 HP each) and two fast-fill dispensers. Additionally, modifications to the garage building will be included to ensure full compliance with all applicable codes and regulations.

1.2. PROJECT TYPE

1.2.1. Station access: Private

1.3. PROJECT FINANCIALS

Sales Tax: No, exempt

Prevailing Wages: Yes

2. FUELING REQUIREMENTS, PERFORMANCE AND FUELING METHODOLOGY

2.1. FUELING REQUIREMENTS

2.1.1. Type of vehicles: 40' Buses and Paratransit buses

2.1.2. Fast Fill: Yes

Number of fueling lanes: 1 Total number of fueling hoses: 4

Number of hoses fueling simultaneously: 2 (for sizing)

Total number of vehicles: 24 up to 40 GGE per vehicle: 40 GGE

Number of vehicles fueling during busiest hour: 10

#2 Fast fill hourly flow required: 833 scfm

Desired fueling time: 7 minutes

2.2. PERFORMANCE - design flow rate after upgrade is completed

2.2.1. Flow rate from new compressors: 458 scfm



PROJECT CHARTER

2.2.2. Total flow rate available after completion: 1374scfm

2.2.3. # of compressors running simultaneously: 3

2.3. FUELING METHODOLOGY

2.3.1. Priority panel type

☒ Direct Fill

2.3.2. Direct fill with 3x3 panel. Panel can assign any compressor to any dispenser.

3. DESIGN CONSIDERATIONS

3.1. SURVEY: New

3.2. GEOTECH REPORT: New

3.3. PHOTOMETRIC STUDY: Not required

4. UTILITIES

4.1. GAS

4.1.1. Comments: A new gas service will need to be established at the site by the local gas utility provider.

4.2. ELECTRIC

4.2.1. New service: Transformer

4.2.2. Comments: A new transformer needs to be installed by the utility and connected to the station switchgear.

5. CONSTRUCTION

5.1. EXTERNAL SPECIFICATIONS – None

5.2. PROJECT CONSTRAINTS – None

5.3. EXISTING SITE

5.3.1. Existing station? No



PROJECT CHARTER

5.3.2. Existing stormwater collection: Yes

5.3.3. Overhead electric lines: No

5.3.4. UG utilities: No

5.4. COMPOUND CONSTRUCTION DETAILS

5.4.1. Fence: Yes Height: 6 ' Chain Link and Wrought Iron Fence

5.4.2. Compound base: Gravel

5.4.3. Crash protection: Bollards, New sides to protect: 4

5.4.4. Lighting: Yes, number of lights in compound:1

5.4.5. Special requirements: The general contractor will be responsible for constructing three sides of the compound with a 6-foot-high wrought iron fence, while the fourth side will be built using chain link fencing, as shown in the CP. Additionally, will remove approximately 90 feet of the existing wrought iron fence and replace it with the new chain link fence.

5.5. CIVIL

5.5.1. Demo required: Fence, will be responsible for removing of 90' wrought iron fence and replace with chain link.

5.5.2. Subgrade work assumptions: ☒Type 1- Std. excavation per drawings

5.5.3. New Concrete pads: ☒MSA ☒Dryer ☒Compressor- quantity 3
☒Storage ☒Priority panel
☒Transformer ☒Switchgear ☒MCCs

5.5.4. Stormwater: No

5.5.5. Comments: No paving work is required at the site, as it has already been constructed and is currently in operation.

5.6. FAST FILL AREA: Yes, Islands – qty.2 # of dispensers: 2

☒6" bollards

Gas lines to fast fill: Size: 1 " # of lines per dispenser: 1

☒Vent in compound ☒Remote card reader

Canopy: ☒No

Canopy Branding: ☒No

Cameras: ☒No



PROJECT CHARTER

Lighting (lighting for driveways and approached): ☒ No

Comments: Responsible for installing five new passive vents on the existing canopy.

5.7. Additional requirements

Facility modifications must be made to the garage area to ensure compliance with all applicable NFPA standards and other Authority Having Jurisdiction (AHJ) regulations.

5.8. Alternates

5.8.1. Alternate #1

CE will provide the installation of a new gas pipeline, approximately 100 feet in length, beneath the existing canopy to supply gas to 12 new time-fill (TF) hoses. These hoses will be suspended from the underside of the canopy using retractors, as shown in the CP. Additionally, CE will install emergency shutdown (ESD) buttons under the canopy, dedicated specifically to the TF system.

6. EXCLUSIONS AND ASSUMPTIONS

1. No parking lot painting, striping, paving, or sealing is included in our GC SOW.
2. Clean Energy Estimate excludes electrical utility upgrades. CE assumes that the electrical utilities will be located within 20 feet of the equipment compound or as indicated in the CP.
3. Clean Energy is not responsible for any underground obstructions.
4. Clean Energy assumes soil is suitable for building and does not require contamination remediation. No cost for soil contamination or remediation efforts are included in our budget or scope of work.
5. CE assumes all obstructions will be removed prior to our GC arriving to the site for construction activities.
6. Clean Energy's budget does not include any stormwater plans or drainage modifications to the existing surface conditions.
7. Tariffs are not included in the budget, and if tariffs are enacted additional cost will apply.

7. WARRANTY – one Year Standard

8. REFERENCE DOCUMENTS

- CP – 2.0 07/02/25

9. EQUIPMENT

PROJECT CHARTER

1.1.1. Proposed Additional Equipment

Table 1. Proposed Equipment

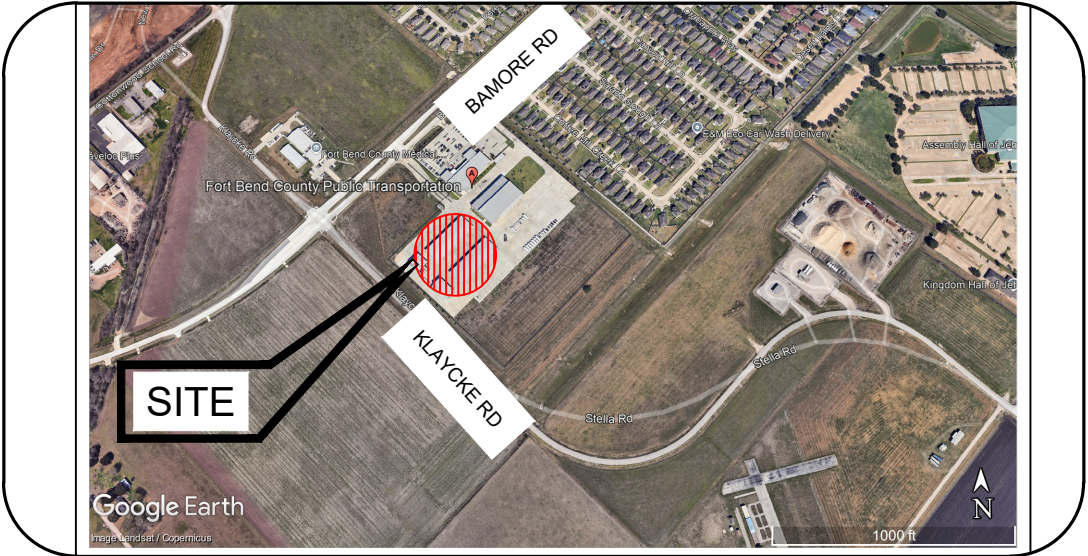
Item Description	Further Item Details	Quantity
Compressor	Make: ANGI Model: NG 300 200 HP Simplex Compressor Inlet Pressure Range: 45- 60 PSIG Design Flow Rate Range: 389 - 493 SCFM Electrical Specifications: 200 HP, 480 VAC, 60 Hz Prime Mover: Electric Motor Cold Weather Package: No Arrangement: Single/Simplex Valve control: Pilot gas (CNG)	3
Inlet Kit	Size: 3" Flange Rating: 150#	3
MCH & MCCs	Hazardous Area Classification: Non-Hazardous Short Circuiting Current Rating (SCCR): 65kA PLC & HMI: Siemens Starter: soft starter (Standard) Heating/Cooling: A/C Dryer Breaker: Included	3
Priority Panel	Make: ANGI Type: Direct fill/Matrix Tubing Size: 1" Compressor Inlet Connections: 3 FF Dispenser Connections: 3 Time Fill Connection: 0 Storage Connections: 1 PLC: Siemens	1
Gas Dryer	Dryer Make: PSB Dryer Model: 21-6 MAWP: 200 PSIG Inlet Piping Size: 6" Number of Vessels: 1 Regeneration Type: Manual	1
Storage Vessel(s)	Make: CPI Model: 20" x 37' vessel MAWP: 5000 PSIG	1
Filter Rack Assy.	Make: Cryogenics Type: Single Include gauges: No	5
FF Dispenser	Make: ANGI Model: ANGI NZ4 CNG Dispenser	2

PROJECT CHARTER

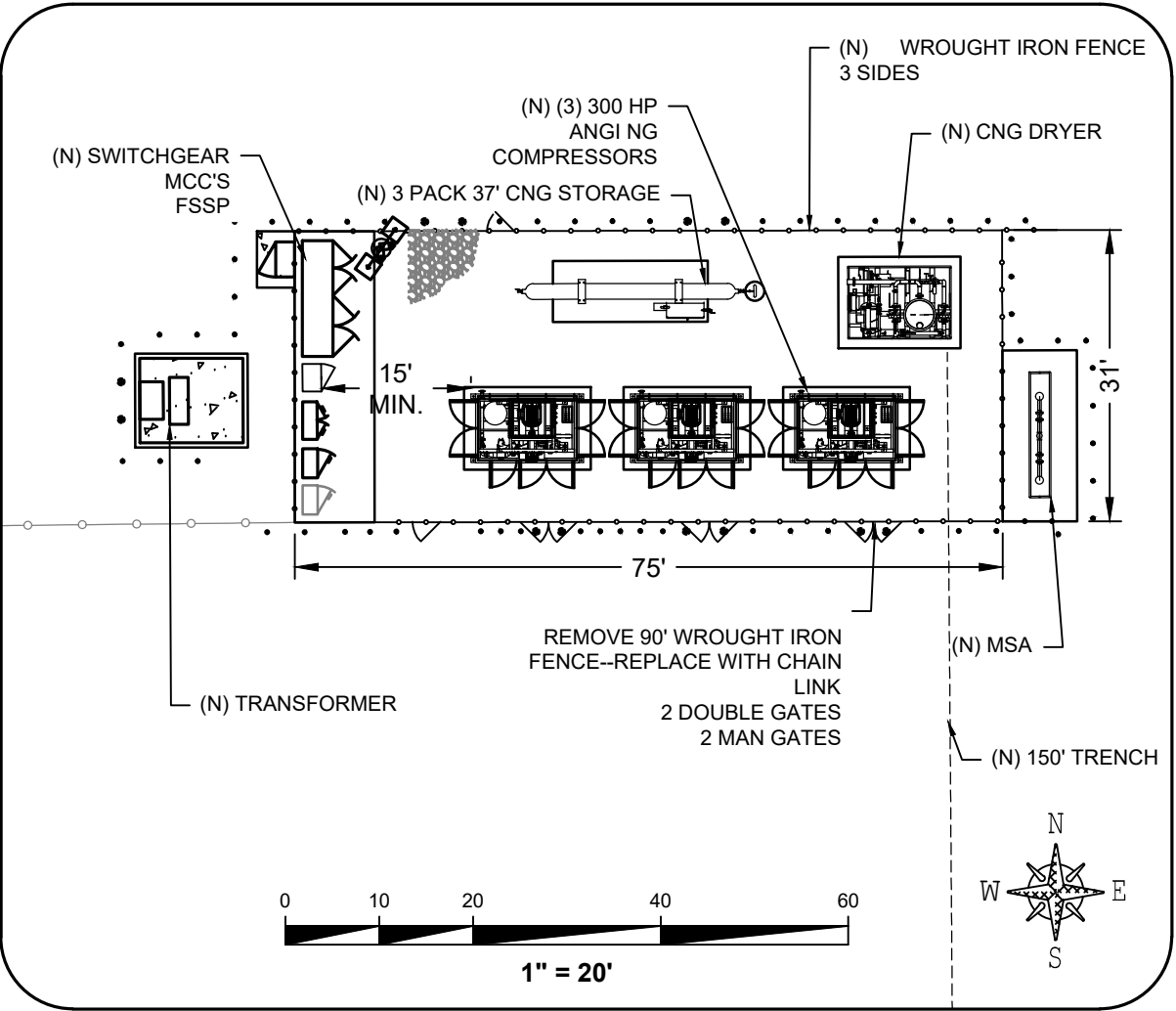
	Type: Fleet Tube Size: 1" No. Gas Inlets: 1 No. Hoses: 2 Nozzle Type(s): <input checked="" type="checkbox"/> CT-1000, qty1 <input checked="" type="checkbox"/> CT-5000, qty. 1 Weights & Measures Req'd? Yes Special Requirements? Non CRIND Version	
Remote Card Reader	Make: Fuelmaster	1
Communication Panel	Make: CE Type: FSSP No. dispenser relays: 2 POS Type: Comdata Comm. Type: Wireless Moxa Required? Yes A/C Required? Yes	1
Electrical Switchboard	Rating: 1600 Amps KAIC Rating: 65	1
Piping and Tubing sizes and distance	MSA to Dryer: 4", 10' Dryer to compressors: 4", 25' Compressor to valve panel: Comp #1 3/4" 15' Comp #2 3/4" 25' Comp #3 3/4" 35' Valve panel to FF dispenser 1: 1 line, 1", 150' Valve panel to dispenser 2: 1 line, 1", 160' Dispenser Vent location at the compound	NA




CONCEPTUAL SITE PLAN (1"=80')



VICINITY MAP



CNG COMPOUND (1"=40')

COMPRESSED NATURAL GAS FUELING FACILITY		3737 BAMORE ROAD, ROSENBURG, TX 77471	
CONCEPTUAL LAYOUT FOR FORT BEND COUNTY TRANSPORTATION		SCALE: 1" = 20'	
 Attachment 7 - Fort Bend County Transportation	CUSTOMER APPROVAL:		CP-2.0
	BUSINESS DEVELOPMENT APPROVAL:		
	DESIGNER: PANTEHA	DATE: 7/2/2025	

TAB 2



1111 Louisiana St

Houston, Texas 77002

713-207-8139

July 10, 2025

Perri D'Armond
Director, Public Transportation
Fort Bend Transit
3737 Bamore
Rosenberg, Texas 77471

RE: Partnership with the Fort Bend Transit of Fort Bend County in its FY 2025 Low or No Emission Grant Application

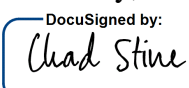
Dear Ms. D'Armond:

On behalf of CenterPoint Energy, I am pleased to submit this letter of support for the Fort Bend Transit of Fort Bend County for its FY 2025 Low or No Emissions Grant application. As the natural gas provider for this project, CenterPoint Energy is proud to serve as a committed partner in providing safe, clean natural gas for FBT's proposed expansion of CNG buses at its Bus Operating Facility.

This initiative to purchase compressed natural gas (CNG) buses, construct a state-of-the-art CNG refueling facility, and retrofit existing maintenance bays at FBT's Facility aligns with our mutual goal of advancing sustainable, reliable low-emissions fuel for the transit buses serviced from this facility. CenterPoint Energy is prepared to provide the necessary gas delivery infrastructure and to ensure the long-term success of this initiative and future planned growth of FBT's CNG-fueled bus fleet.

We strongly support FBT's vision for a more sustainable transit future and urge favorable consideration by the Federal Transit Administration of this grant request. CenterPoint Energy is proud to stand alongside FBT in this effort to provide cleaner, safer, and more efficient public transportation for the Houston region.

Sincerely,

DocuSigned by:

8B9885401703474...
Chad Stine

Director
CenterPoint Energy
Strategic Business Growth & Engagement

TAB 3

Fort Bend Transit – Maintenance Facility Modifications - Scope of Work

Maintenance Facility Specifications

- 9 service bays, garage dimensions are 112' x 130'
- Height is 20' at doors, 26' at top of low roof side, 35' at top of high roof side Total Volume is about 321,000 cubic feet
- Electric conduits are all below the 18" hazardous zone
- Lights appear to be compliant already

Equipment

- Emergency venting requires 1 cfm for every 12 cubic feet or 26,750 cfm – install qty 5 – 6,000 cfm fans to meet the requirement
- Replace 3 existing exhaust fans exiting on vertical wall between the 26' ceiling and the 35' ceiling with new 6000 cfm fans
- Install 2 new 6000 cfm fans on ceiling
- Install new breaker panel
- Install Methane Detection control panel
- Tie Methane Control Panel into existing Fire Panel
- Install 12 Methane detectors
- Install 7 audible/visual alarms, 4 interior and 3 exterior
- Tie existing door opener motors for 5 Garage into Methane control panel
- Install shunt trip for grinders/welders
- Replace 6 small heaters (4 down center of garage – 2 in the side areas adjacent to garage)
- Install valve on gas inlet
- Install one (1) plastic strip curtain between garage and tool room which has no doors, 7' wide x 8' high
- Install 7 door automatic closers and sweeps for inside offices (2 double wide doors and 3 single wide)

- Add panic hardware to or replace 5 exterior doors

Pricing Instructions

- Include prevailing wages and meet Build America Buy America requirements.

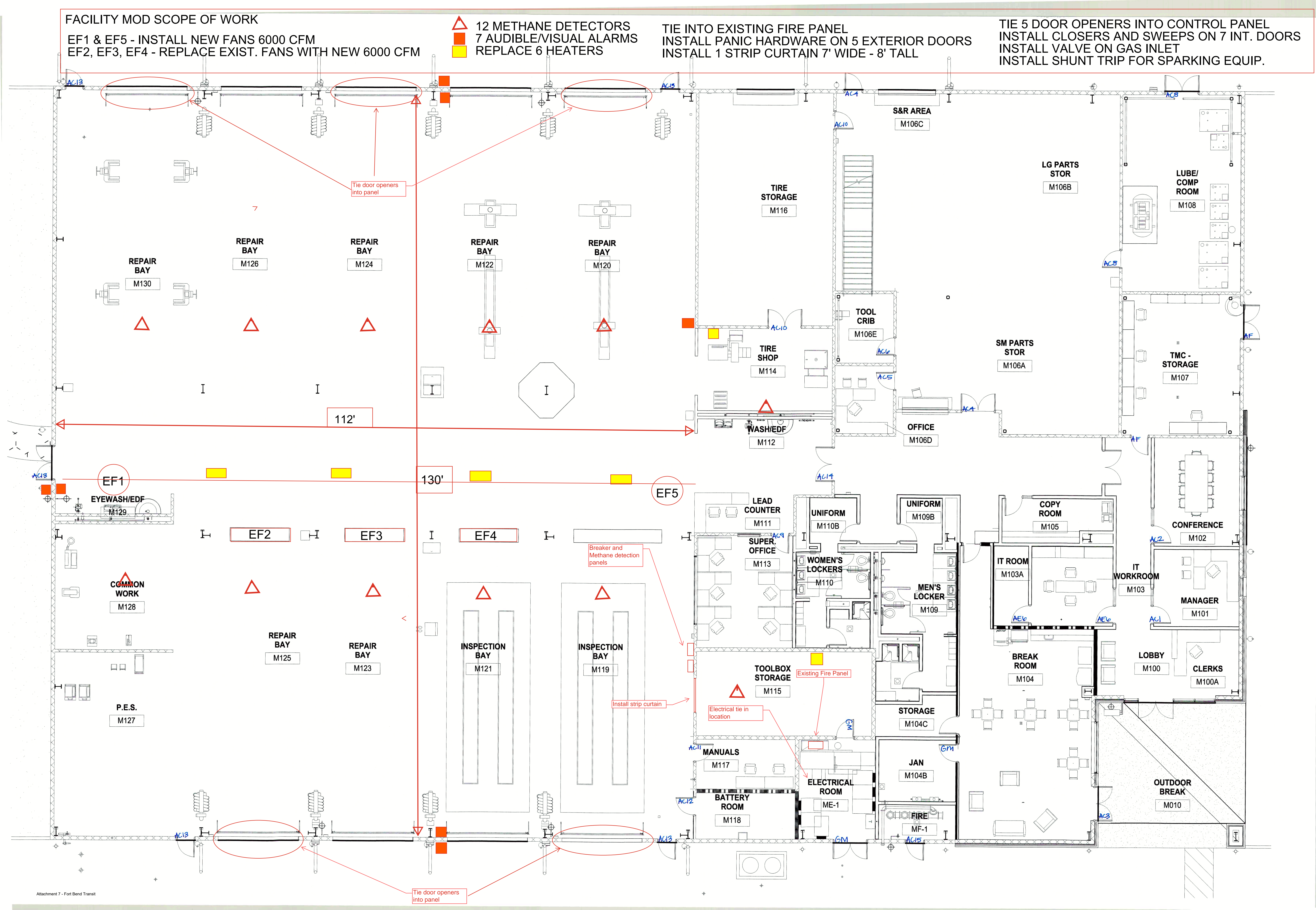
FACILITY MOD SCOPE OF WORK

EF1 & EF5 - INSTALL NEW FANS 6000 CFM
EF2, EF3, EF4 - REPLACE EXIST. FANS WITH NEW 6000 CFM

- 12 METHANE DETECTORS
- 7 AUDIBLE/VISUAL ALARMS
- REPLACE 6 HEATERS

TIE INTO EXISTING FIRE PANEL
INSTALL PANIC HARDWARE ON 5 EXTERIOR DOORS
INSTALL 1 STRIP CURTAIN 7' WIDE - 8' TALL

TIE 5 DOOR OPENERS INTO CONTROL PANEL
INSTALL CLOSERS AND SWEEPS ON 7 INT. DOORS
INSTALL VALVE ON GAS INLET
INSTALL SHUNT TRIP FOR SPARKING EQUIP.



TAB 4

All Schedules assume Low-No Grant due date – 7/14/2025 and Low-No Grant Award Announcements 9/26/2025. If the award announcements shift, the schedule will shift in alignment with the change.

Project Schedule – CNG Fueling Station	
Timeline Item Description	Timeline Item Date
Low-No Grant Award Announcements	9/26/2025
Notice to Proceed Issued	10/8/2025
Equipment Ordered	10/22/2025
30% Design Completion	11/5/2025
Fort Bend County 30% Design Drawing Review	11/19/2025
Engineering Design Complete	12/10/2025
Permits Submitted	12/17/2025
Permits Received	4/8/2026
Construction Begins	4/29/2026
Construction Complete	9/16/2026
Testing, Commissioning, and Fort Bend Staff Training	9/23/2026
Punch list review and Project Close	9/30/2026
Total Project Timeline	51 weeks

Project Schedule – Facility Modifications	
Timeline Item Description	Timeline Item Date
Low-No Grant Award Announcements	9/26/2025
Notice to Proceed	10/8/2025
Equipment Ordered	10/22/2025
30% Design Completion	12/3/2025
Fort Bend County 30% Design Drawing Review	12/17/2025
Engineering Design Complete	1/28/2026
Permits Submitted	1/30/2026
Permits Received	4/24/2026
Construction Begins	4/29/2026
Construction Complete	9/16/2026
Testing, Commissioning, and Training	9/23/2026
Punch list review and Project Close	9/30/2026
Total Project Timeline	51 weeks

Bus Delivery	
Timeline Item Description	Timeline Item Date
Low-No Grant Award Announcements	9/26/2025
Purchase Order issued	10/31/2025
Delivery	9/30/2026
Testing and Wrap	11/30/2026
Implementation in Fleet	12/16/2026
Total Project Timeline	63 weeks, 5 days

TAB 5

January 16, 2025



FY 2025

Preparer: Jeffrey E. Johnson

Base Model (Upgraded to F650 Gaseous Prep CNG Chassis- unpublished opt) **Base Model Price:** \$ 132,076.00

Options: \$ 52,121.00

Other Available Options: \$ 126,330.00

Unpublished Options: \$ 67,484.00

2024 Per Vehicle Price: \$ **378,011.00**

2026 Increase 6% \$ 22,680.66

2025 Per Vehicle Price \$ 400,691.66

Vehicle Length	Lift Position	WC Positions	Total # Passengers	CDL Required
30	Rear	2	30	Yes

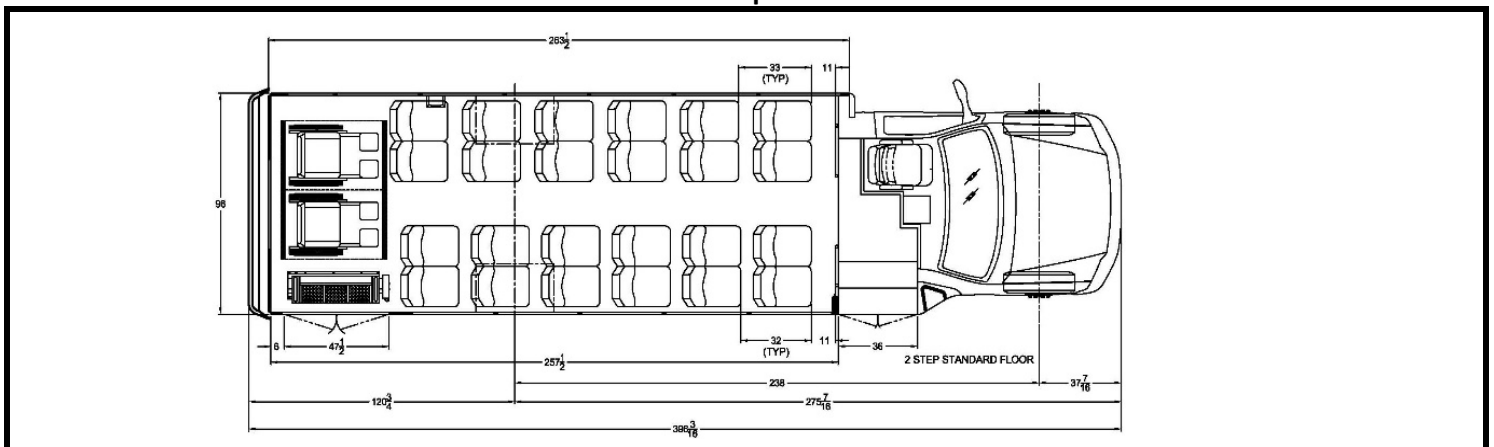
QTY Vehicles: **12**

Total Contract Price: **\$ 4,808,299.92**

Customer Info

Customer:	Fort Bend County
Address:	3737 Bamore Rd, Rosenberg, TX 77471
Contact:	Thomas Kuzinski
Office Phone:	
Mobile Phone:	832-449-2052
E-Mail:	Thomas.Kuzinski@fortbendcountytexas.gov

Floorplan



Options

Qty	Description	FY 2023 List Price	QTY Total
1	CNG Conversion Chassis	\$ 33,831.00	\$ 33,831.00
1	Back-Up Monitor System	\$ 712.00	\$ 712.00
1	Painted Lower Skirts	\$ 876.00	\$ 876.00
1	Outside Passenger Door Switch- Keyed	\$ 123.00	\$ 123.00
1	Bus Camera System	\$ 3,450.00	\$ 3,450.00
1	Street Side Exhaust	\$ 246.00	\$ 246.00
1	Public Address System	\$ 485.00	\$ 485.00
1	Passenger Signal System Pull Cord	\$ 1,103.00	\$ 1,103.00
1	Destination Signs	\$ 6,245.00	\$ 6,245.00
1	Bicycle Racks	\$ 3,992.00	\$ 3,992.00
1	Side Door Slide Out Battery Box	\$ 315.00	\$ 315.00
1	Memo/Pamphlet Rack	\$ 498.00	\$ 498.00
1	Freedman Seating TDSS (or equivalent) Fold Away Seat	\$ 189.00	\$ 189.00
2	Extra Seat Belt Extension	\$ 28.00	\$ 56.00
-	Subtotal Manufacturer Options:		\$ 52,121.00

Other Available Options

Qty	Description	FY 2023 List Price	QTY Total
1	Amerex SafetyNet Fire Suppression & Gas Detection System	\$ 7,529.00	\$ 7,529.00
2	Upgrade rooftop AC-75KBTU	\$ 8,316.00	\$ 16,632.00
1	Clever Devices system - hardware only	\$ 28,350.00	\$ 28,350.00
1	8-Channel camera system with 8 cameras -	\$ 5,850.00	\$ 5,850.00
1	Upgrade to International TC chassis w/Cummins Diesel in lieu of E450	\$ 67,969.00	\$ 67,969.00
-	Subttotal Manufacturer Options:		\$ 126,330.00

CBS Unpublished Options

Qty	Description	FY 2023 List Price	QTY Total
1	Infotainment System	\$ 6,201.00	\$ 6,201.00
1	Cellular Wifi-Cradle Point	\$ 4,680.00	\$ 4,680.00
1	Hand Sanitizer Dispenser	\$ 486.00	\$ 486.00
1	Driver Barrier	\$ 2,790.00	\$ 2,790.00
1	Voice Annunciation System Credit to Luminator Voice Annunciation System	\$ (14,503.00)	\$ (14,503.00)
1	Upgrade basic camera system to the Seon System	\$ 6,891.00	\$ 6,891.00
1	Upgrade basic destination Signs to the Luminator Horizon Signs	\$ 6,850.00	\$ 6,850.00
1	Transportation to Fort Bend County	\$ 1,463.00	\$ 1,463.00
1	Face Mask Dispenser	\$ 575.00	\$ 575.00
1	Upgrade Chassis to 30K GVWR, Air Brakes and Air Suspension	\$ 13,774.00	\$ 13,774.00
1	As Built Parts Manual-Provided on a Thumbdrive	\$ 325.00	\$ 325.00
1	AS Built Electric Schematics-Provided on a Thumbdrive	\$ 325.00	\$ 325.00
1	Romeo Rear Bumper for IC	\$ 2,153.00	\$ 2,153.00
1	Upgrade Body to a 2025, 40' Body with the additional Seats	\$ 18,268.00	\$ 18,268.00
1	Metal Locking Fuel door-No Charge	\$ -	\$ -
1	On/Off Switch for Passenger Area Speakers-No Charge	\$ 3,496.00	\$ 3,496.00
1	Manual Farebox		\$ -
1	Model1 Option for F550 or F650 Gaseous Prep Chassis	\$ 4,800.00	\$ 4,800.00
1	Option for Larger 52 GGE CNG System	\$ 8,910.00	\$ 8,910.00
-	Subtotal CBS Unpublished Options:		\$ 67,484.00

June 19, 2025
Quote Valid for 180 Days



SW0797C
FY 2025

Preparer: Jeffrey E. Johnson

Base Model Price: \$ 132,076.00

Options: \$ 52,310.00

Other Available Options: \$ 44,195.00

Unpublished Options: \$ 48,018.55

Total	\$ 276,599.55
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Price Increase for a 2026 Year Model 6%	\$ 16,595.97
Total Price Per Bus	\$ 293,195.52

Please note that Tarrif increases may apply

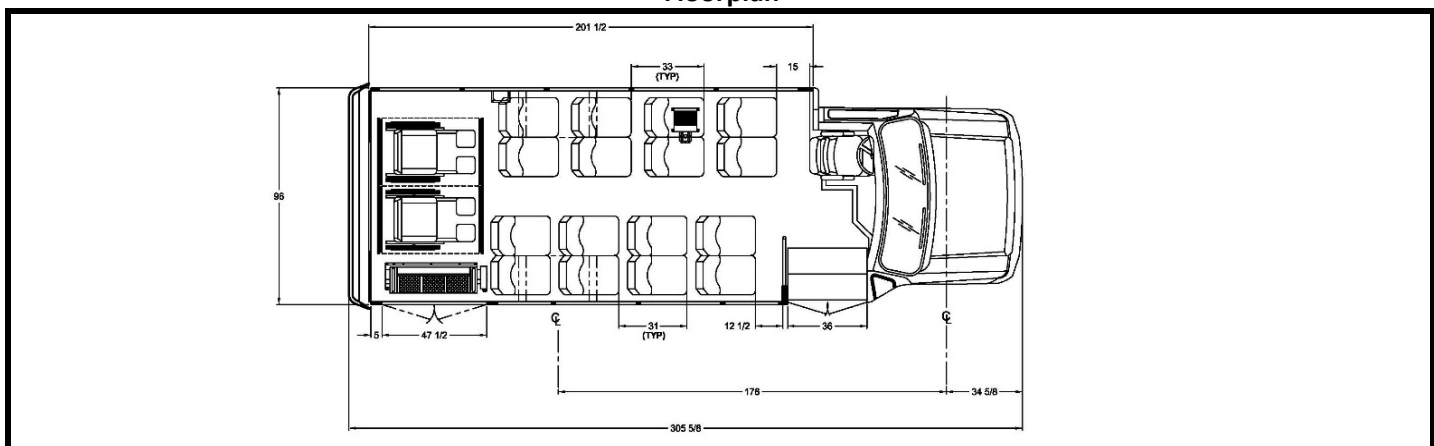
Vehicle Length	Lift Position	WC Positions	Total # Passengers	CDL Required
Approximately 25'	Rear	2	16	Yes

QTY Vehicles: **12** Total Contract Price: **\$ 3,518,346.28**

Customer Info

Customer:	Fort Bend County
Address:	3737 Bamore Rd, Rosenberg, TX 77471
Contact:	Thomas Kuzinski
Office Phone:	
Mobile Phone:	832-449-2052
E-Mail:	Thomas.Kuzinski@fortbendcountytexas.gov

Floorplan



OPTIONS

Qty	Description	FY 2023 List Price	QTY Total
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1	Bus Camera System	\$ 3,450.00	\$ 3,450.00
1	Street Side Exhaust	\$ 246.00	\$ 246.00
1	Public Address System	\$ 485.00	\$ 485.00
1	Passenger Signal System Pull Cord	\$ 1,103.00	\$ 1,103.00
1	Base Destination Signs	\$ 6,245.00	\$ 6,245.00
1	Bicycle Racks	\$ 3,992.00	\$ 3,992.00
1	Side Door Slide Out Battery Box	\$ 315.00	\$ 315.00
1	Memo/Pamphlet Rack	\$ 498.00	\$ 498.00
2	Freedman Seating TDSS (or equivalent) Fold Away Seat	\$ 189.00	\$ 378.00
2	Extra Seat Belt Extension	\$ 28.00	\$ 56.00
-	Subtotal Manufacturer Options:		\$ 52,310.00

OTHER AVAILABLE OPTIONS

Qty	Description	FY 2024 List Price	QTY Total
1	Amerex SafetyNet Fire Suppression & Gas Detection System	\$ 7,529.00	\$ 7,529.00
1	Upgrade rooftop AC-75KBTU	\$ 8,316.00	\$ 8,316.00
1	Clever Devices system - hardware only	\$ 28,350.00	\$ 28,350.00
-	Subttotal Manufacturer Options:		\$ 44,195.00

CBS UNPUBLISHED OPTIONS

Qty	Description	FY 2025 List Price	QTY Total
1	Infotainment System	\$ 6,511.05	\$ 6,511.05
1	Cellular Wifi-Cradle Point	\$ 4,914.00	\$ 4,914.00
1	Hand Sanitizer Dispenser	\$ 510.30	\$ 510.30
1	Driver Barrier	\$ 2,929.50	\$ 2,929.50
1	Voice Annunciation System Credit to Luminator Voice Annunciation System	\$ (12,315.00)	\$ (12,315.00)
1	Upgrade basic camera system to the Seon System	\$ 7,235.55	\$ 7,235.55
1	Upgrade basic destination Signs to the Luminator Horizon Signs	\$ 7,192.50	\$ 7,192.50
1	Transportation to Fort Bend County	\$ 1,536.15	\$ 1,536.15
1	Face Mask Dispenser	\$ 603.75	\$ 603.75
1	As Built Parts Manual-Provided on a Thumbdrive	\$ 341.25	\$ 341.25
1	AS Built Electric Schematics-Provided on a Thumbdrive	\$ 341.25	\$ 341.25
1	Manual Farebox	\$ 3,432.45	\$ 3,432.45
2	Credit for removing flrp seats to achieve 16 passengers versus 20 passengers	\$ (895.00)	\$ (1,790.00)
1	Overhead Storage	\$ 997.50	\$ 997.50
1	Stainless Steel Wheel Inserts	\$ 509.25	\$ 509.25
1	Upgrade CNG to Larger CNG Capacity	\$ 8,940.00	\$ 8,940.00
16	Upgrade the standard seats to the 3 Point Passenger Seats/Seatbelts	\$ 803.25	\$ 12,852.00
1	Ram Mount Tablet Holder	\$ 421.05	\$ 421.05
1	Increase to a 2026 Gaseous Prep Chassis	\$ 2,856.00	\$ 2,856.00
-	Subtotal CBS Unpublished Options:		\$ 48,018.55



July 7, 2025

Thomas,

Please find below the quote for various options for training your team members:

On-Demand E-Learning (Per Student)	
NGV Essentials and Safety Practices E-Learning	\$ 595

In-Person Group Training (Minimum of 10)	
NGV Essentials and Safety Practices E-Learning, Heavy-Duty NGV Maintenance and Diagnostics Training, CNG Fuel System Inspector Training and CNG Fuel System Inspector Certification for up to (10)	\$ 43,150
Additional per student rate \$	\$ -
Total	\$ 43,150

To proceed with any of these options, we will need to prepare a proposal to send over for signature, at which time we will be able to lock in any on-site training date, and register any students for the on-demand e-learning courses.

Sincerely,



Sabrina Dodd

Key Accounts Director

Alternative Fuel Vehicle Institute

(702) 254-4180 (702) 712-6748 afvi.com


7201 W. Lake Mead Blvd. STE 230, Las Vegas, NV 89128



Accredited Training Provider



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PROJECT SUMMARY		
Date:	7/7/2025	
Project:	Fort Bend County Transit	
Address:	3737 Bamore Road, Rosenberg, TX 77471	
FUELING SPECIFICATIONS		
Pressure at MSA	60 PSIG	
Pressure at Compressor	55 PSIG	
No. of vehicles	24	
DGE/day/vehicle	40	
Fueling window (hours)	8	
DGE required in fueling window	960	
PROPOSED SYSTEM CAPABILITIES		
DGE/hr each compressor	198	
DGE/hr combined compressors	593	
SCFM each compressor	458	
SCFM combined	1374	
BUDGET		
CONSTRUCTION	\$	1,995,014.00
EQUIPMENT & FREIGHT	\$	2,302,714.37
ENGINEERING & PROJECT MGMT	\$	976,636.00
BASE ESTIMATE	\$	5,274,364.37
Insurance	\$	-
Bonding	\$	52,743.64
Capital Interest & ARO	\$	-
Tariff	\$	-
Est. TAXES	\$	-
TOTAL PROJECT PRICE (excluding alternates)	\$	5,327,108.02
ALTERNATE 1 - Time Fill Posts		
CONSTRUCTION	\$	182,499.49
EQUIPMENT & FREIGHT	\$	28,283.14
ENGINEERING & PROJECT MGMT	\$	-
BASE ESTIMATE	\$	210,782.63
Estimated CapX & OH Fees & TAXES	\$	5,700.80
TOTAL PROJECT PRICE	\$	216,483.43



BDM Budget - Facility Modifications

PROJECT SUMMARY

Date: July 08, 2025
 Project: Fort Bend Transit
 Address: 3737 Bamore Road, Rosenberg, TX 77471

Scope/ Notes

Facility Modification project : Upgrade Facility to allow service of CNG vehicles per site visit and sketch

Specs

MAU	0
New Tube Heaters:	0
Exhaust Fan: (6000 scfm)	5
Gas Detectors:	12
Gas Detector Controller/HMI:	1
Tri Color Beacon + Horn:	7 (also 3 single light/horn for offices)
Misc Sensor	N/A
E Start: 2	2
Lighting	0, existing lighting meets code
Shunt Trip:	4
Battery Backup/Autodialer: 1	1
Existing Heaters:	Replace 6 units
Door Sweeps/Auto Closer	7
Automate Roll Up Doors:	5 - tie into existing motors
Prevailing Wages Included:	Yes

BUDGET

Construction Costs		Price
Site Supervision and General Conditions		\$ 327,250.00
Conduit Relocation Allowance		\$ 27,250.00
Doors, Windows, Partition Walls and Vapor Proofing		\$ 196,625.00
Roof Modifications and Structural Supports		\$ 28,875.00
Fire Extinguishers, Safety Signage and Specialties		\$ 8,250.00
Rigging, Man-lifts, Scaffolding and Safety Equipment		\$ 94,875.00
HVAC and Ventilation Upgrades		\$ 316,250.00
Gas Detection and Electrical Work		\$ 457,875.00
Construction Total		\$ 1,457,250
Engineering & Permitting Costs		
Engineering Consultant M&E	Includes - 2 site visits	\$ 85,800.00
Engineering Consultant Structural		\$ 28,600.00
Engineering Electrical		\$ -
Permit Fees		\$ 26,000.00
Engineering & Permitting Total		\$ 140,400
FMS Equipment		Quantity
Gas Detection Equipmnet	includes connection drawings	LS
Breakers		2
Breaker Panel	Panel PP4 and transformer per drawings	Lot
Equipment Total		\$ 112,757
Freight Charges:		
		\$ 2,600.00
Freight Total		\$ 2,600
Project Administration		
Engineering Internal Hours		\$ 18,330.00
Construction Project Management Hours		\$ 36,400.00
Utility Fees		\$ -
Travel & Living Expenses		\$ 4,200.00
Startup and Commissioning	(4) 8-hour days	\$ 14,000.00
Project Administration Costs Total		\$ 72,930
Contingency		
Engineering Contingency		\$ 10,000.00
Construction Contingency		\$ 212,000.00
Equipment Contingency		\$ 12,300.00
Project Administration Costs Total		\$ 234,300
Base Estimate Total		
		\$ 2,020,237
Insurance/ Bonding		
Taxes	excluded	\$ 20,202
		\$ 20,202
Total Project Cost		
		\$ 2,040,439



COMMUTER PARK & RIDE DEMAND RESPONSE

Visit www.FBCTransit.org to learn more

FORT BEND TRANSIT

ATTACHMENT 8

TECHNICAL, LEGAL AND FINANCIAL CAPABILITY

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Key Personnel Qualifications	Tab 1
Fort Bend County, Annual Comprehensive Financial Report, 2024	Tab 2

TAB 1

1. Perri D'Armond

Perri D'Armond, Transit Director

Biography

With over 35 years of experience in federal, state, and local government relations, economic development, and county infrastructure, Perri D'Armond brings a unique perspective to her position as the Director of Public Transportation for Fort Bend County, Texas. She joined Fort Bend County Public Transportation as Assistant Director in 2018 and was appointed Director in 2019.

Prior to joining Fort Bend County, Ms. D'Armond worked as Legislative Aide for the U.S. House of Representatives Committee on Agriculture under Chairman Kika de la Garza from 1989–1994. Relocating to Houston, Ms. D'Armond assisted with the creation and establishment of the Westchase Management District and its Transportation Management Organization (TMO) from 1994-1998. Ms. D'Armond then joined the Greater Fort Bend Economic Development Council as Vice President for 16 years, focusing on mobility and congestion relief, air quality, education, and other environmental issues.

Responsibilities

Currently, Perri D'Armond serves as the Transit Director for the Fort Bend County Public Transportation Department, where she is responsible for the development, implementation, and oversight of new and existing transit programs to meet the evolving needs of the community. Ms. D'Armond is responsible for the administration of over \$13 million in grant funding while ensuring compliance with all federal and state requirements and actively pursuing new revenue sources to support transit growth.

In addition to preparing technical reports, developing policies, and advising the Commissioners Court, Perri maintains strong professional relationships with key stakeholders to facilitate project coordination. She plays a critical role in transit-related procurements and possesses extensive knowledge of federal procurement processes, further contributing to the department's success in delivering reliable, compliant, and forward-thinking public transportation solutions for Fort Bend County.

Ms. D'Armond represents Fort Bend County's transportation priorities at the regional, state, and national levels, collaborating with transit agencies, municipalities, metropolitan planning organizations, and state and federal authorities. Perri currently serves as the 1st Vice Chair of the Houston-Galveston Area Council Transportation Advisory Council and is a Board member of the Texas Transit Association.

Education

Texas A&M University

Master of Agriculture in Agricultural Development 1989

Bachelor of Science in Agricultural Education 1988

Certified Agricultural Science Instructor 1988

2. Thomas Kuczynski

Operations & Safety and Security Officer

Biography

Tom Kuczynski is the Safety and Operations Officer for Fort Bend County Public Transportation with over 30 years of professional experience. Mr. Kuczynski is a public administration professional with a broad range of experience in public transportation across the Greater Houston region and maintains fiscal responsibility for all Fort Bend County Public Transportation operations, information technology, and assets. Prior to his role with Fort Bend County, Mr. Kuczynski spent 9 years in the oil & gas sector as the Regional Director of Quality and HSSE as well as 21 years in the aerospace industry.

Responsibilities

As the Safety and Operations Officer, Tom has responsibility for the health and safety of Transit employees and the riding public, with extensive knowledge in compliance, safety, operations, project management, contracts, finance, and contracted services. Mr. Kuczynski is responsible for management and upper-level supervision of all programs and services offered within Operations, ITS, Asset Management, and Safety and Security Responsible for overseeing daily public transportation operations. Responsible for building relationships with contractors supporting Operations, ITS, Asset Management, and Safety. Works with the Operations Manager to analyze and implement the development of improved transit systems and operations. Serves as project manager for contractors and vendors, ensuring funds are spent appropriately, projects stay within budget and timeline, and the scope of work is strictly followed. Represents Fort Bend Transit on the following committees and organizations: Transportation Safety Committee; Houston- Galveston Area Council Transportation Policy Committee; Houston- Galveston Area Council Regulation Sub-Committee; Houston- Galveston Area Council Transportation Air Quality Sub-Committee; Texas Transit Association; Legislative Sub-Committee; Southwest Transit Association; American Public Transportation Association; American Planning Association.

Education

Master of Public Administration – Texas A&M University

Achievements

Project Manager for the construction of the Westpark Park & Ride completed under budget.

3. Tennille Jones

Community Relations & Civil Rights Officer

Biography

Tennille is the Community & Civil Rights Officer for Fort Bend County Public Transportation. She is an accomplished public sector professional with over 20 years of experience in public transportation, civil rights compliance, community relations, leadership, organizational management, and strategic planning. Proven ability to navigate complex regulatory environments, foster meaningful community engagement, and ensure organizational compliance with local, state, and federal guidelines. Tennille is proficient at building relationships with internal and external stakeholders, managing personnel, and implementing effective communication, public relations, and strategic initiatives that support long-term organizational success.

Responsibilities

As the department's Civil Rights Officer, Tennille Jones ensures full compliance with Title VI, EEO, ADA, and LEP requirements, investigates civil rights complaints, and implements corrective actions to uphold the department's commitment to equity and accessibility. She also identifies and addresses cross-departmental civil rights challenges through strategic recommendations that promote organizational accountability and compliance.

In addition to her civil rights responsibilities, Tennille oversees the management of interlocal agreements and revenue contracts, ensuring they are properly maintained and renewed in a timely manner. She serves as a primary representative of the department to stakeholders, partner organizations, and the public, providing clear, consistent communication and required reporting.

Tennille also leads the department's marketing and communications efforts, managing the annual marketing budget, collaborating with contractors, and implementing strategies that promote the department's brand across digital, print, and traditional media platforms. Through outreach initiatives, surveys, and coordination with other transit agencies, she works to raise community awareness and encourage ridership. Her role includes media relations, content development, and oversight of the department website, public notices, and information displays.

Internally, Tennille supports departmental operations by managing internal communications, employee handbooks, and employee appreciation programs. She also oversees recruitment, onboarding, employee records, performance evaluations, and training programs, ensuring compliance with county policies, federal regulations, and departmental standards while fostering a positive and informed work environment.

Education

Sam Houston State University; Bachelor of Science
Alternative Teacher Certification

Achievements

SWTA Spotlight Award – Spotlight Campaign, 2024

4. Pamela LeBrane

Finance Officer

Biography

Mrs. Pamela LeBrane has over 30 years of accounting, auditing, and project management experience in the Oil and Gas industry with Fortune 500 companies and over five (5) years of experience in grants management with local government. Throughout her career, she assisted organizations in identifying and implementing solutions to enhance and improve business operations. Mrs. LeBrane evaluated compliance with various operational, financial, environmental, safety, and regulatory standards. She successfully implemented ERP systems and a data warehouse to streamline reporting processes for companies generating revenues exceeding \$100 million. Additionally, Mrs. LeBrane has overseen the establishment of back-office operations in both Canadian and European countries, supervised accounting functions, internal audits, and effectively led project teams. Mrs. LeBrane currently manages a portfolio of federal and state grants that collectively exceed \$69 million and an annual operating and capital budget of over \$26 million for the Fort Bend County Public Transportation Department. Mrs. LeBrane actively served as an alternate for the Transit Director on the Houston-Galveston Area Council Transportation Advisory Committee and Transportation Improvement Program subcommittee in 2022-2023, 2023-2024, and 2025-2026.

Responsibilities

As Finance Officer for the department, Pamela oversees the effective management of all administrative and financial activities, ensuring that policies and procedures are in place to protect financial integrity, support daily operations, and safeguard capital assets. She leads the development, implementation, and ongoing compliance of the Department's Fare Policy and plays a key role in the oversight of the Automated Fare Collection (AFC) and Mobile Ticketing systems.

Pamela also manages and maintains the Department's Administrative Policy and Procedure Manual, including grant and procurement guidelines, ensuring alignment with regulatory requirements. She provides strategic financial guidance to the Director and actively participates in both short- and long-term financial planning. In collaboration with the Budget & Grants Manager, she coordinates the department's annual budget, leading efforts in budget development, financial forecasting, scenario planning, and capital planning.

With a strong focus on financial sustainability, Pamela prepares financial projections, analyzes trends, and identifies funding partnerships that support community needs while

reducing reliance on County funds. She also directs the development of the department's annual Cost Allocation Plan and ensures all related documentation is updated and accurate.

In addition, Pamela oversees the financial and programmatic management of grant programs, assists in securing new funding opportunities, and supports the preparation of both formula-based and competitive grant applications. She actively monitors legislative changes affecting transit funding and provides strategic recommendations to ensure the department remains compliant, competitive, and financially resilient.

Education

Mrs. LeBrane has a Bachelor of Science in Accounting from Southern University, Baton Rouge, LA and a Master's Certificate in Project Management from George Washington University, Washington DC. She is a Certified Public Accountant licensed in Texas, a Certified Internal Auditor, and a Project Management Professional.

5. Jamie Knight

Facilities Management/Planning Director

Biography

Jamie Knight has over three decades of experience in project planning and management. From 1989 to 2006, he worked in the private sector, leading a variety of project types with a primary focus on project planning and management. In 2006, he joined Fort Bend County's newly established Facilities Management and Planning Department as Senior Project Manager and was promoted to Director of the department in 2014, where he continues to oversee county-wide facilities planning and management initiatives.

Responsibilities

As Facility Director, Jamie plays a key role in leading the Facility team's involvement throughout the design and development of the facility, ensuring that both functionality and long-term maintenance needs are prioritized from the beginning. Our team continues to serve as the primary point of contact for all day-to-day facility maintenance and operational concerns, working closely with staff and contractors to address issues promptly and efficiently. Beyond daily operations, we also serve in an advisory capacity, providing guidance and expertise on campus modifications, infrastructure upgrades, and future planning initiatives. Our goal is to ensure that the facility remains functional, safe, and adaptable to meet the evolving needs of the campus and its users for years to come.

Education

Texas Tech University, Bachelor of Architecture 1989
Licensed Texas Architect

Achievements

Texas Historical Commission – Courthouse Steward for Fort Bend County

6. Oscar Estrada

Operations Manager

Biography

Oscar Estrada began his career in public transportation in 1987 with Metro Los Angeles, where he gained foundational experience as a bus operator. Demonstrating a strong aptitude for transit operations, he advanced to become a light rail operator and later a heavy rail operator, gaining comprehensive, multimodal experience in urban transit systems. In 2005, Oscar relocated to the Houston area, continuing his career with Coach USA before joining Metro Houston. In 2007, he brought his expertise to Fort Bend County Public Transportation, where he began as a bus driver. Through his commitment to operational excellence and leadership, he quickly advanced within the department, ultimately being appointed as Operations Manager in 2024. In his current role, Oscar oversees the daily operations of complex transit projects and ensures the reliable, efficient delivery of public transportation services throughout the community. His decades of hands-on experience and dedication to service have significantly contributed to the growth and quality of transit in Fort Bend County.

Responsibilities

As Operations Manager for Fort Bend Transit, Oscar oversees all aspects of daily public transportation operations to ensure safe, reliable, and efficient service delivery. His responsibilities include managing transit schedules, monitoring performance, coordinating incident response, and overseeing contractor performance to ensure operational objectives are consistently met. Serving as the primary liaison with service contractors, Oscar ensures full compliance with contract terms, operational standards, and departmental policies.

He reviews service reports and addresses performance issues to maintain service quality. Oscar oversees the investigation and resolution of service complaints and supports procurement processes to ensure regulatory compliance.

In addition, Oscar directly supervises assigned staff, providing training, performance evaluations, and corrective action as needed. He also makes recommendations regarding staffing changes and promotions to support operational efficiency and strengthen the department's workforce.

Education

Associate's Degree in Fire Technology
EMT certification and numerous transportation certifications.

TAB 2

FORT BEND COUNTY, TEXAS ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended September 30, 2024



**Robert Ed Sturdivant, CPA
County Auditor**

ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Year Ended September 30, 2024



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS

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COUNTY AUDITOR Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

281-341-3769, 281-341-3744 (fax)
Ed.Sturdivant@fortbendcountytexas.gov

March 20, 2025

To the Honorable District Judges,
Members of the Commissioners Court,
and Citizens of Fort Bend County (the "County"), Texas:

According to Section 114.025 of the Local Government Code of the State of Texas, the County Auditor is required to submit an annual report to the Commissioners Court and District Judges of the County. This report is published to fulfill that requirement for the fiscal year ended September 30, 2024.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Whitley Penn, LLP has issued an unmodified ("clean") opinion on Fort Bend County's financial statements for the year ended September 30, 2024. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis ("MD&A") immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

Fort Bend County is located in the Houston metropolitan area of southeast Texas. It encompasses a total of 775.0 square miles (562,560 acres). The terrain varies from level to gently rolling with elevations from 46 to 127 feet above sea level, with an average elevation of 75 feet. US 59 traverses the center of the County from northeast to southwest, while US 90A crosses from east to west. State Highways (SH) 6, 36 and 99 provide important north-south routes. Neighboring counties are Austin, Brazoria, Harris, Waller and Wharton.

Fort Bend County has approximately 11 square miles of surface water in rivers, creeks and small lakes. The County is drained by the Brazos and San Bernard Rivers as well as Oyster Creek. The Brazos River formed a broad alluvial valley, up to ten miles wide in places. The resulting fertile soils have been a major contributing factor to the agricultural industry in the County. The three permanently floatable waterways in Fort Bend County are the Brazos River, the San Bernard River (south of Farm to Market Road 442), and Oyster Creek (south of State Highway 6). The section of the San Bernard River south of Interstate Highway 10 is a seasonally floatable waterway, shared on the west with adjacent counties. Soils vary from the rich alluvial soils in the Brazos River Valley to sandy loam and clay on the prairies. Native trees include pecan, oak, ash and cottonwood, with some old bottomland forests remaining along waterways.

The Commissioners Court, which is composed of the County Judge and four County Commissioners, is the governing body of the County. It has certain powers granted to it by the state legislature. Its duties include the approval of the budget, determination of the tax rates, approval of contracts, calling of elections, issuance of bonds, appointment of certain county officials, and the oversight responsibility of all the funds included in this report.

The County provides a full range of services to the citizens of the area. Among these services are public safety (sheriff, jail facilities, constables and fire marshal), road and bridge maintenance, drainage and flood control, health and welfare (ambulance paramedics, health and sanitation, indigent care, animal control, landfill, etc.), an eleven-branch library system, county/district judicial systems, and other state-supported programs. In accordance with standards established by the Governmental Accounting Standards Board ("GASB"), the County reports all activities for which the County, as the primary government, is financially accountable and are considered to meet the criteria of component units. The Fort Bend County Drainage District, and the Fort Bend County Assistance Districts ("CADs"), District have been included in the combining statements in other supplementary information, as they are reported as blended component units. The Fort Bend County Toll Road Authority, Fort Bend Grand Parkway Toll Road Authority, Fort Bend County Surface Water Supply Corporation, Fort Bend County Housing Finance Corporation, Fort Bend County Industrial Development Corporation and East Fort Bend Development Authority have been included in the report as discretely presented component units.

Additional information about the County is available on the Fort Bend County website: <http://www.fortbendcountytexas.gov>.

Local Economy

Fort Bend County continued to experience an improving local economy for fiscal year 2024. The demand for services regarding the governmental functions performed by the County continues to increase as the population grows. The Commissioners Court continues to use a conservative approach to the allocation of resources to serve the County's needs to ensure that Fort Bend County is prepared as the local economy improves. This ongoing conservative approach will allow the County to meet the service demands of the residents in Fort Bend. The County has had no material impact to taxable values or operations as a result of the COVID-19 pandemic, therefore revenues are expected to continue at projected growth rates and expenditures continue to perform as forecasted.

Long-Term Financial Planning and Relevant Financial Policies

Budget

The County adopts a one-year budget through its fully coordinated financial planning process. The budget implements strategies, both financial and operational, identified through the strategic and long-range planning process to meet existing challenges and to effectively plan for future needs. 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. Decisions are not based solely on current conditions but on the long-term welfare of the community. The budget is developed, and resources allocated based on the vision, mission, and goals of the County.

The County adopts annual appropriated budgets for the General Fund, Debt Service Fund, the Drainage District Fund and the Road and Bridge Fund. The budgets legal level of budgetary control is at the category level within each fund or department.

Long-Term Comprehensive Plan

The County's Long-Term Comprehensive Plan outlines goals to be accomplished by the County through its various departments. Many of the specific goals have been met, but since all are long-term, many are still in the future. The County's departments are working hard to realize these goals on a continuing basis. We intend to achieve all the goals and objectives in the plan over time. These goals are as follows:

- Assure that the County is a safe and attractive place to live, work and play.
- Utilize state-of-the-art equipment and methods appropriately in the provision and timely delivery of authorized and allowed services.
- Provide the necessary support for mobility and transportation needs in the County.
- Promote a favorable environment for retaining and expanding existing businesses while attracting a wide variety of new businesses to provide employment opportunities.
- Support environmental concerns for preservation of natural and historic resources balanced with sensitivity to the needs of development and recreation.
- Encourage cultural development and ethnic diversity.
- Develop a quality, consumer sensitive, holistic approach to health and human services that keeps pace with the County's growth.
- Actively seek to increase and coordinate volunteerism and active citizen participation that strives for the good of the County as a whole.
- Work cooperatively with other governmental entities to complement their efforts.
- Operate the County government in the most fiscally responsible manner.
- Reorganize and consolidate departments under the direction of competent, trained senior managers who report to Commissioners Court.
- Regularly consider the decisions on behalf of the County with respect to the goals set forth in the plan. Review, update, and amend the plan on an annual basis.

Capital Improvement Program

The County maintains a multi-year Capital Projects Plan that includes two primary elements: facilities construction or remodeling and mobility projects. Mobility projects include all road projects fully or partially funded by the County and encompass county, municipal, and state roads.

Under the facilities construction plan for projects to be funded from the annual operating budget, all requested and anticipated construction projects are documented with annual costs of new personnel, furnishings, utilities, and other operating costs attached. Annually, the Commissioners Court selects projects from this list to be accomplished during the current fiscal year and determines the capital outlay associated with those projects. These capital costs are budgeted within Capital Outlay and moved to individual project budgets within the parent fund as the projects develop, and current year operating costs are budgeted in the applicable departmental budget.

County Voters have authorized bonds of \$1.4 billion in mobility, parks and recreation and flood control projects in elections spanning from 2017 to the most recent in November of 2023. Approximately 1.25 billion of these authorizations remain unissued as of the date of this report.

Debt Policy

The purpose of Fort Bend County's Debt Policy is to establish guidelines for the utilization of debt instruments issued by the County whether payable from County taxes or payable from certain revenues of the County. Debt instruments may include general obligation tax bonds, revenue bonds, subordinate-lien bonds, commercial paper, variable rate demand notes, variable rate auction notes, bond anticipation notes, revenue anticipation notes, tax anticipation notes and leases, as well as combinations of the foregoing. These debt instruments shall only be used to fund the lease, purchase or construction costs of capital assets; to fund infrastructure improvements and additions; to refund or defease existing debt; to fund capitalized interest; to fund costs of issuance; or to make deposits to reserve funds and other funds required or provided for in debt instruments. Debt instruments will not be used to fund operating expenses except in extreme circumstances for very short terms. This policy will apply to all debt issued by the County or any district or authority where the Commissioners Court acts as the governing body. It also may apply to those entities over which the Commissioners Court has oversight authority if the entity's governing body approves a recommendation of the Commissioners Court to adopt this policy. This debt policy does not apply to debt issued by the Housing Finance Corporation, Industrial Development Corporation, or similar agencies operating in Fort Bend County but are responsible to another entity.

The County will ensure all uses of debt instruments are in compliance with all statutory requirements, and in accordance with the guidelines contained herein, outstanding ordinances, insurance covenants, and existing agreements. Further, the County will ensure that the utilization of any debt instrument provides the most prudent and cost-effective funding possible, taking all material matters into account.

Tax Abatements

Fort Bend County provides property tax abatements for economic development pursuant to Chapter 312 of the Texas Property Tax Code in order to facilitate the creation and retention of job opportunities to the County. Under the terms of the County's tax abatement guidelines, an abatement may only be granted for the additional value of eligible improvements made subsequent to and specified in an abatement agreement between the County and the property owner or lessee, subject to such limitations as the County may require. An abatement may be granted for new facilities and improvements to existing facilities for purposes of modernization or expansion.

Major Initiatives

Continued recovery from the COVID 19 Pandemic has been the top priority of the County since March 2020. The funds provided by the US Treasury to accomplish this task total \$333.9 million. Public assistance projects have received the greatest allocation of these federal funds by the Commissioners Court to ensure the residents and businesses within the County have the resources they need to endure the impact of the Pandemic and recover to pre-Pandemic status. Mobility and parks remain as two of the top capital priorities as the County continues to grow and develop. The heavy use of our parks system has resulted in an increased demand for expansion. The County's major roadways are already heavily congested. Therefore, mobility continues to be a primary concern. Continued residential and commercial expansion has increased the use of County roads. Right-of-way acquisitions for future roads have required more focus on future planning to prevent project delays. Completed road projects have proven to be effective in reducing congestion and enhancing safety within the County.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to Fort Bend County, Texas, for its Annual Comprehensive Financial Report ("ACFR") for the year ended September 30, 2023. This was the thirty ninth consecutive year that the County has received this prestigious award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the year ended September 30, 2023. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document must be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this report could not be achieved without the efficient and dedicated services of the staff of the County Auditor's Office and Whitley Penn, LLP, our independent auditor.

Respectfully submitted,



Robert E. Sturdivant, CPA
County Auditor
Fort Bend County, Texas

FORT BEND COUNTY MISSION STATEMENT

Fort Bend County strives to be the most family friendly community in Texas by providing a high quality, enriching and safe environment. Each department and elective office provide fast, friendly service to its customers and continually strives to be number one in efficiency and effectiveness. The Commissioners Court fulfills its leadership role by providing necessary resources to the offices and departments to accomplish their duties and goals, by establishing budgets, policies and procedures to make the most efficient uses of the resources and by actively pursuing quality businesses to locate in Fort Bend County.



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Fort Bend County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morill

Executive Director/CEO

FORT BEND COUNTY, TEXAS

LIST OF PRINCIPAL OFFICIALS

September 30, 2024

COMMISSIONERS COURT:

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

KP George
Vincent Morales
Grady Prestage
Andy Meyers
Dexter McCoy

OTHER COUNTY OFFICIALS:

Tax Assessor-Collector
County Clerk
District Clerk
County Treasurer
County Auditor
County Sheriff
Purchasing Agent
Director of Finance & Investments

Carmen P. Turner
Laura Richard
Beverly McGrew Walker
Bill Rickert
Robert Ed Sturdivant
Eric Fagan
Jaime Kovar
Pamela Gubbels

DISTRICT COURTS:

Judge, 240th District Court
Judge, 268th District Court
Judge, 328th District Court
Judge, 387th District Court
Judge, 400th District Court
Judge, 434th District Court
Judge, 458th District Court
Judge, 505th District Court
District Attorney

Frank J. Fraley
R. O'Neil Williams
Walter Armatys
Janet B. Heppard
Tameika Carter
J. Christian Becerra
Robert L. Rolnick
Kali Morgan
Brian Middleton

COUNTY COURT-AT-LAW:

Judge, County Court-at-Law #1
Judge, County Court-at-Law #2
Judge, County Court-at-Law #3
Judge, County Court-at-Law #4
Judge, County Court-at-Law #5
Judge, County Court-at-Law #6
County Attorney

Christopher G. Morales
Jeffrey A. McMeans
Juli Mathew
Toni Wallace
Teana V. Watson
Sherman Hatton Jr.
Bridgette Smith-Lawson

JUSTICES OF THE PEACE:

Justice of the Peace, Precinct #1-1
Justice of the Peace, Precinct #1-2
Justice of the Peace, Precinct #2
Justice of the Peace, Precinct #3
Justice of the Peace, Precinct #4

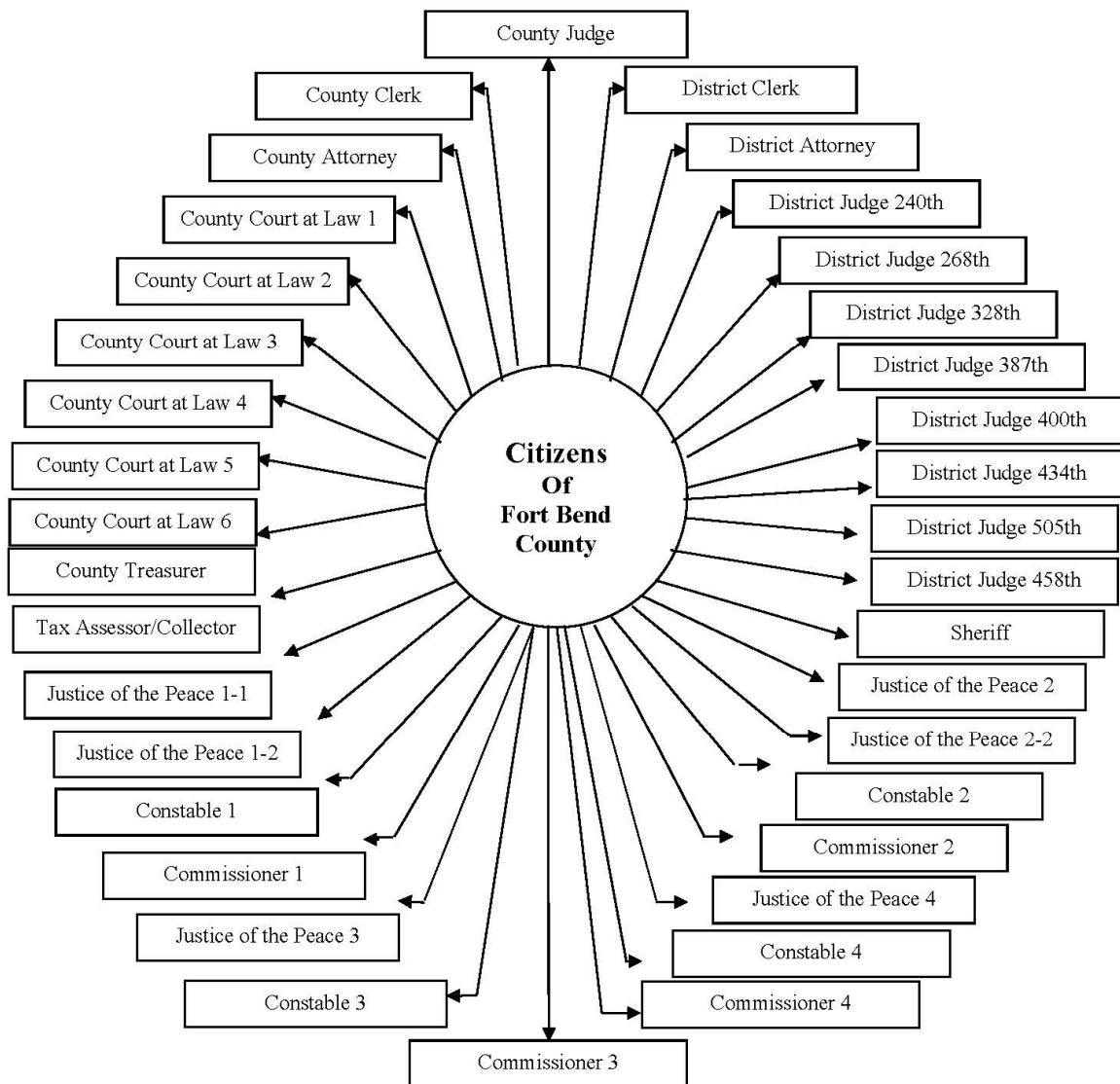
Kelly Crow
Mary S. Ward
Mark Gibson
Justin M. Joyce
Gary D. Janssen

CONSTABLES:

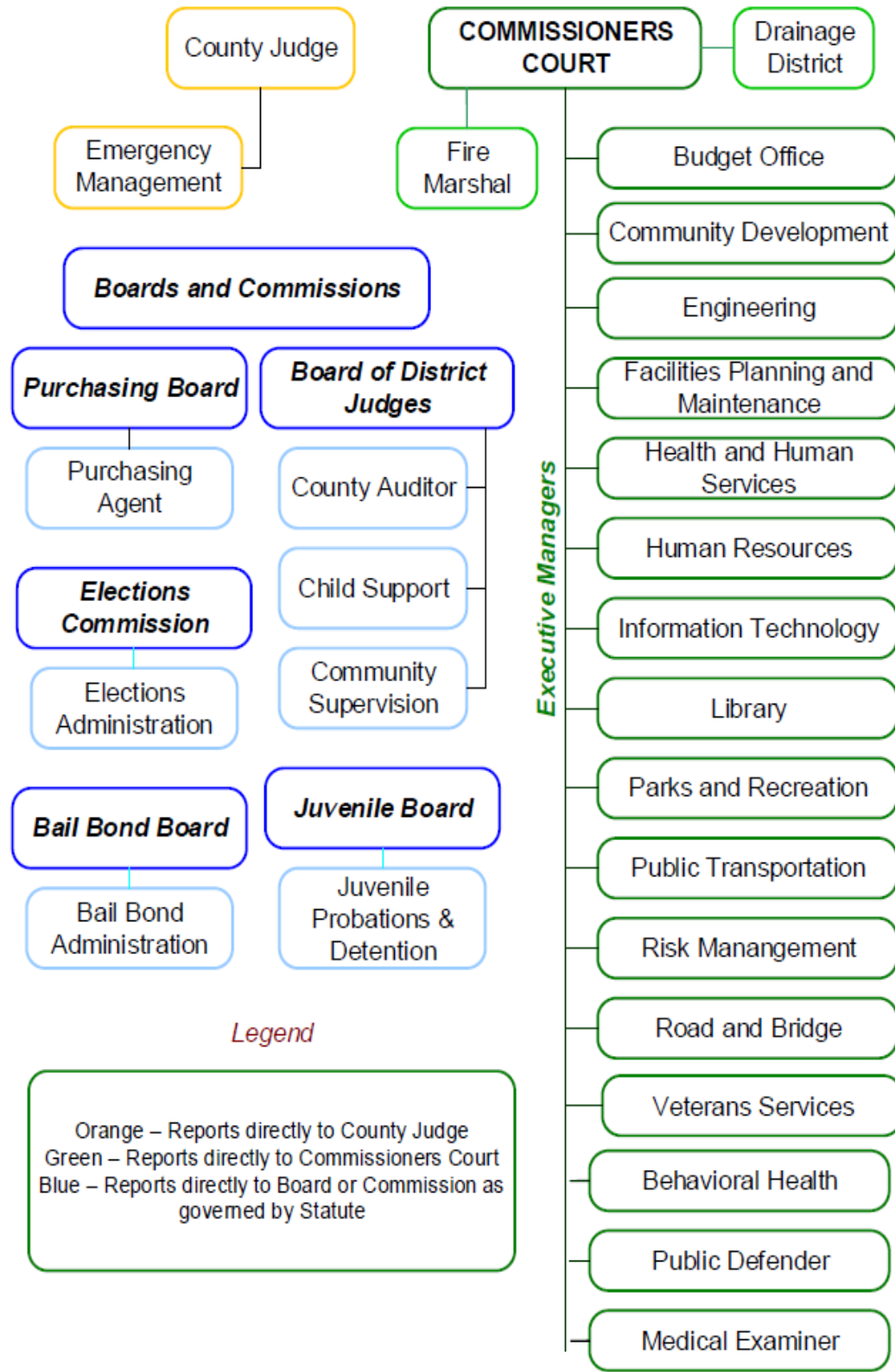
Constable, Precinct #1
Constable, Precinct #2
Constable, Precinct #3
Constable, Precinct #4

Chad Norvell
Daryl L. Smith, Sr.
Nabil Shike
Mike Beard

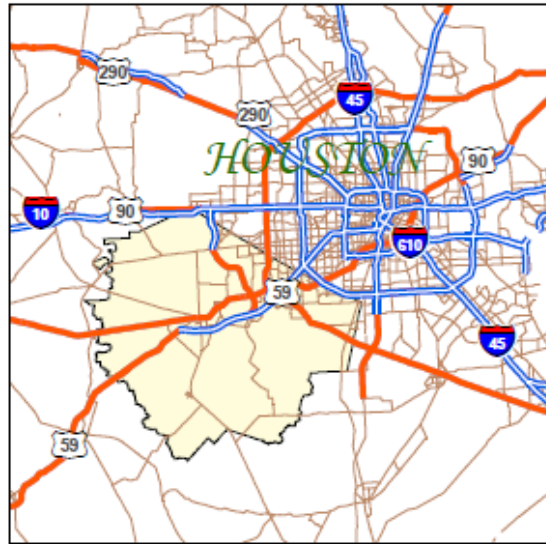
FORT BEND COUNTY, TEXAS
ORGANIZATIONAL CHART OF ELECTED OFFICIALS



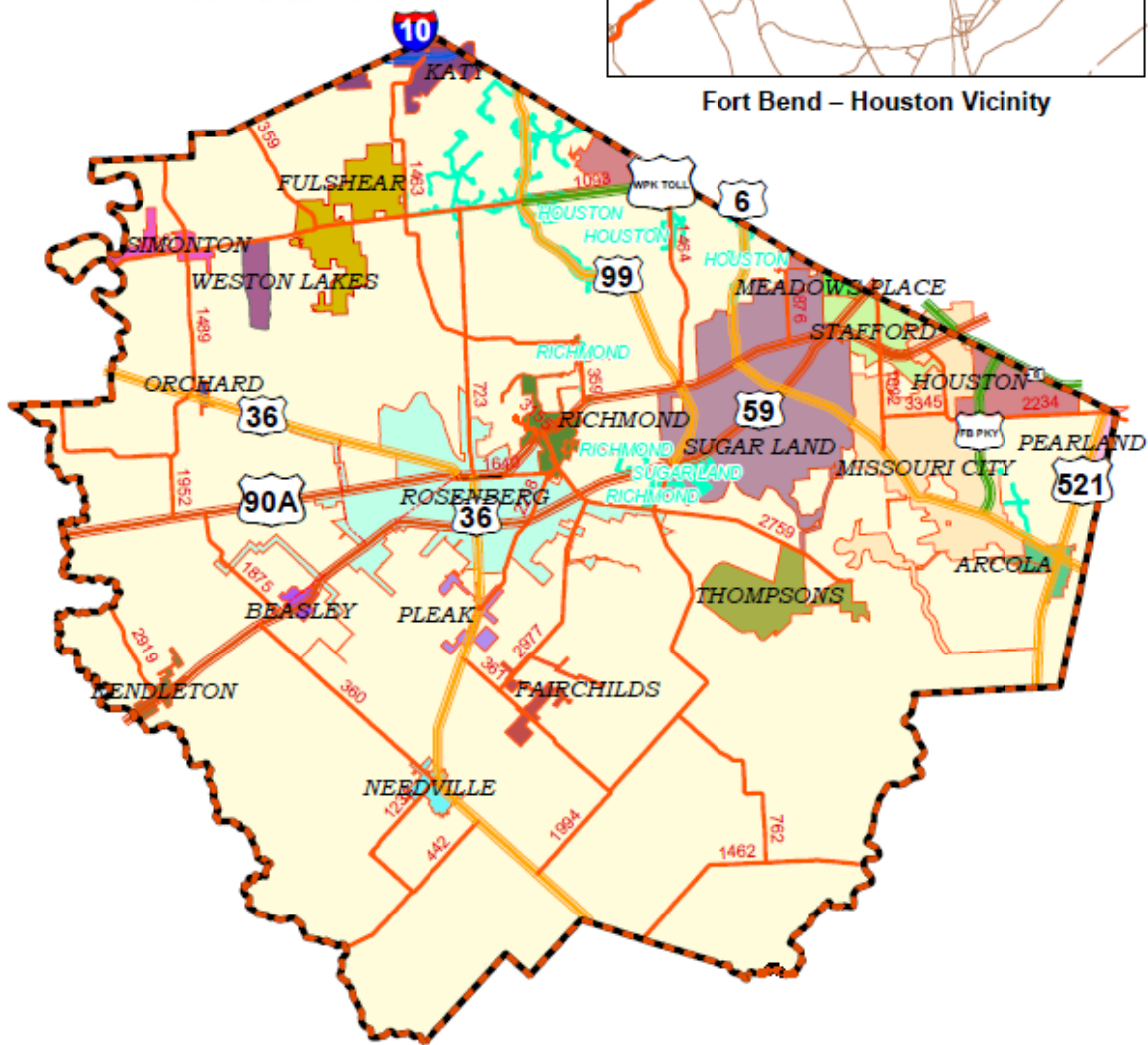
FORT BEND COUNTY, TEXAS
ORGANIZATIONAL CHART OF DEPARTMENT OFFICIALS



Fort Bend County



Fort Bend – Houston Vicinity



INDEPENDENT AUDITORS' REPORT

To the Honorable KP George, County Judge,
and Members of Commissioners Court
Fort Bend County, Texas

Report on the Audit of the Financial Statements

Opinions

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

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

We did not audit the financial statements of East Fort Bend County Development Authority (the "Authority"), a discretely presented component unit of the County, which represents 1.98%, 0.23%, and 2.21%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Authority, is based solely on the report of the other auditors. The financial statements of East Fort Bend County Development Authority were not audited in accordance with *Government Auditing Standards*.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design,

To the Honorable KP George, County Judge,
and Members of Commissioners Court
Fort Bend County, Texas

implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information, pension information, and other-post employment benefit information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our

To the Honorable KP George, County Judge,
and Members of Commissioners Court
Fort Bend County, Texas

inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Whitley Penn LLP

Houston, Texas
March 20, 2025



FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Fort Bend County, Texas (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, located at the beginning this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$3.0 billion ("net position"). Of this amount, there is a deficit of \$353.9 million in unrestricted net position primarily due to other post-employment benefits ("OPEB") liabilities recognized in the government-wide financial statements.
- During fiscal year 2024, the County's total net position increased by \$606.6 million.
- The County's total assets and deferred outflow of resources increased by \$860.5 million and total liabilities and deferred inflows of resources increased by \$253.9 million during the current fiscal year.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$531.2 million, an increase of \$230.8 million from the prior year.
- At the end of the current fiscal year approximately \$113.9 million is available for spending at the government's discretion in the General Fund (unassigned fund balance). This unassigned fund balance amounts to 26.8% of total General Fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. As noted above this narrative includes approximate values and percentages in the wording to summarize the schedules and financials in this report that include the exact values. This report also contains other supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net position presents financial information on all of the County's assets, liabilities, and deferred inflows/outflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Both government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general administration, financial administration, administration of justice, construction and maintenance, health and welfare, cooperative services, public safety, parks and recreation, libraries and education, and interest on long-term debt. The business-type activities of the County include the operations of the Epicenter, the newly opened multi-purpose event center.

The government-wide financial statements include not only the County itself (known as the primary government), but also legally separate entities for which the County is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The County's six discretely presented component units consist of the following:

- East Fort Bend County Development Authority
- Fort Bend County Toll Road Authority
- Fort Bend Grand Parkway Toll Road Authority
- Fort Bend County Surface Water Supply Corporation
- Fort Bend County Housing Finance Corporation
- Fort Bend County Industrial Development Corporation

The government-wide financial statements can be found on pages 17 and 18 of this report.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 38 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the major governmental funds. Data from the other governmental funds are combined into a single,

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this Annual Comprehensive Financial Report.

The basic governmental fund financial statements can be found on pages 20 through 26 of this report.

Proprietary funds

The County uses an enterprise fund to report the activities of the operations of the Fort Bend Epicenter multipurpose event center as a business-type activity.

The County uses internal service funds to report activities that provide services for the County's other programs and activities. The Employee Benefits Fund and Other Self-Funded Insurance Fund are the County's internal service funds. Their purpose is to provide for the accumulation of money for insurance and employee benefits used in County operations. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

All internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this Annual Comprehensive Financial Report.

The proprietary funds financial statements can be found on pages 27 through 29 of this report.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County maintains the following types of fiduciary funds:

- Other Post-Employment Benefit (OPEB) Trust Fund - used to report fiduciary activities relating to the County's retiree health OPEB plans administered through a trust that meets the criteria in paragraph 3 of Statement 74.
- Custodial funds - used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

The fiduciary fund financial statements can be found on pages 30 and 31 of this report.

Combining component unit financial statements

The County's six discretely presented component units shown in aggregate on the face of the government-wide financial statements have individual information for each of the major discretely presented component units presented in the form of combining statements immediately following the fund financial statements of the primary government.

The combining component unit financial statements can be found on pages 32 through 35 of this report.

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found beginning on page 36 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget. This required supplementary information can be found on pages 84 through 102 of this report. The County provides budget comparisons for its Debt Service and certain special revenue funds that adopt an annual appropriated budget as well as combining operating statements and statements of net position / balance sheets for the County's Non-major funds starting on page 109.

Government-Wide Financial Analysis

The following table provides a summary of the County's net position at September 30, 2024 and 2023:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 811,785,031	\$ 547,296,728	\$ (4,372,391)	\$ (2,932,718)	\$ 807,412,640	\$ 544,364,010
Capital assets, net	4,204,511,149	3,564,175,107	3,502,720	3,596,126	4,208,013,869	3,567,771,233
Total Assets	5,016,296,180	4,111,471,835	(869,671)	663,408	5,015,426,509	4,112,135,243
Deferred outflows of resources	117,561,272	160,361,158	-	-	117,561,272	160,361,158
Current liabilities	151,934,606	126,141,778	1,358,103	1,021,976	153,292,709	127,163,754
Long-term liabilities						
Other long-term liabilities	1,278,833,069	952,544,941	-	-	1,278,833,069	952,544,941
Net pension liability	46,198,071	79,861,478	-	-	46,198,071	79,861,478
Net OPEB liability	303,244,117	330,375,529	-	-	303,244,117	330,375,529
Total Liabilities	1,780,209,863	1,488,923,726	1,358,103	1,021,976	1,781,567,966	1,489,945,702
Deferred inflows of resources	322,072,984	359,793,610	-	-	322,072,984	359,793,610
Net Position:						
Net investment in capital assets	3,160,458,730	2,660,192,085	3,502,720	3,427,156	3,163,961,450	2,663,619,241
Restricted	219,286,501	198,966,862	-	-	219,286,501	198,966,862
Unrestricted	(348,170,626)	(436,043,290)	(5,730,494)	(3,785,724)	(353,901,120)	(439,829,014)
Total Net Position (Deficit)	\$ 3,031,574,605	\$ 2,423,115,657	\$ (2,227,774)	\$ (358,568)	\$ 3,029,346,831	\$ 2,422,757,089

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by almost \$3.0 billion at the close of the most recent fiscal year. This positive balance in net position for the government as a whole was similar to the prior fiscal year.

The County's Net Investment in Capital Assets, to include land, buildings, vehicles, machinery and equipment, office furniture and equipment, infrastructure, and construction in progress, less any related debt used to acquire those assets that is still outstanding, total \$3.2 billion. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

The deficit balance for unrestricted net position of \$353.9 million was primarily a result of the net effect of the County's net OPEB liability, net pension liability and their related deferred outflows and inflows producing a \$555.3 million negative effect on unrestricted net position.

The County's net position increased \$606.6 million from the prior year. Changes in net position components are as follows:

- Increases in net capital assets of \$640.2 million were primarily due to infrastructure contributions and the continuing acquisition/construction of new assets.
- Decreases in deferred outflows and inflows of \$42.8 million and \$37.7 million respectively were offset by a combined decrease in Net Pension and OPEB Liabilities of \$60.8 million. These changes were fueled by an increase in investment earnings in the pension and OPEB plan fiduciary net positions resulting in a slight increase in government-wide net position of \$56.0 million.
- Increases in other long-term liabilities of \$326.3 million were caused primarily by the issuance of debt in the form of general obligation bonds, notes, lease financing and Subscription Based Information Technology Arrangements (SBITAs) to fund infrastructure and other capital needs of the County.

The following table provides a summary of the County's operations for the years ended September 30, 2024 and 2023:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Revenues						
Program revenues:						
Charges for services	\$ 80,408,718	\$ 78,969,612	\$ 3,385,006	\$ 2,020,818	\$ 83,793,724	\$ 80,990,430
Operating grants and contributions	78,782,751	76,536,134	-	-	78,782,751	76,536,134
Capital grants and contributions	590,569,239	360,710,297	-	-	590,569,239	360,710,297
General revenues:						
Property taxes	479,264,362	435,123,788	-	-	479,264,362	435,123,788
Sales taxes	21,014,795	19,460,860	-	-	21,014,795	19,460,860
Earnings on investments	32,663,095	22,563,183	-	-	32,663,095	22,563,183
Other	10,574,308	8,715,651	-	-	10,574,308	8,715,651
Total Revenues	1,293,277,268	1,002,079,525	3,385,006	2,020,818	1,296,662,274	1,004,100,343
Expenses						
General administration	108,036,731	92,703,084	-	-	108,036,731	92,703,084
Financial administration	14,590,145	13,322,169	-	-	14,590,145	13,322,169
Administration of justice	151,898,807	143,165,185	-	-	151,898,807	143,165,185
Construction and maintenance	173,807,642	159,409,277	-	-	173,807,642	159,409,277
Health and human services	70,961,608	88,780,179	-	-	70,961,608	88,780,179
Cooperative services	1,515,877	1,393,846	-	-	1,515,877	1,393,846
Public safety	91,793,504	88,101,760	-	-	91,793,504	88,101,760
Parks and recreation	13,768,608	13,550,239	-	-	13,768,608	13,550,239
Libraries and education	23,115,720	21,904,826	-	-	23,115,720	21,904,826
Interest on long-term debt	35,329,678	17,481,883	-	-	35,329,678	17,481,883
Epicenter operations	-	-	5,254,212	2,379,385	5,254,212	2,379,385
Total Expenses	684,818,320	639,812,448	5,254,212	2,379,385	690,072,532	642,191,833
Change in Net Position	608,458,948	362,267,077	(1,869,206)	(358,567)	606,589,742	361,908,510
Net Position (Deficit), Beginning	2,423,115,657	2,060,848,580	(358,567)	-	2,422,757,090	2,060,848,580
Net Position (Deficit), Ending	\$ 3,031,574,605	\$ 2,423,115,657	\$ (2,227,773)	\$ (358,567)	\$ 3,029,346,832	\$ 2,422,757,090

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Governmental Activities

Overall, the increase in the County's net position is due to capital contributions of \$590.6 million including contributed capital assets, primarily road infrastructure.

Other changes in revenues from fiscal year 2023 to fiscal year 2024 include:

- A 10% increase in property tax revenues despite a decreased property tax rate due to increases in property values throughout the County reflecting improving economic conditions.
- Investment earnings grew by \$10.1 million as the result of the heightened interest rate environment year over year as well as a proactive approach to investing adopted by the County.

Major changes in governmental activity expenses relate to the following:

- General Administration increase of \$15.3 million was the result of the funding of County's OPEB Trust established to fund retiree health care benefits and increased incremental tax payments to Tax Increment Reinvestment Zones the County participates in because of increased taxable value across the County.
- Construction and Maintenance expenses increased by \$14.4 million or 9% due to increased maintenance and design activities needed to meet the needs of the County's expanding infrastructure program.
- Health and Human Services expenses decreased by \$17.8 million or 20% as a result of the winding down of COVID and post-COVID public assistance programs.
- Interest on long-term debt increased \$17.8 million or 102% due to increased bond sales for capital improvements.

Business-type Activities

The County opened the Fort Bend EpiCenter, a multi-purpose event center in Rosenberg in summer of 2023 and reflected a net loss from operations for the fiscal year 2024 of around \$1.9 million. These losses in the early years of operations were projected in proforma financial statements as the center, which doubles as an emergency shelter ramps up operations.

Financial Analysis of the County's Funds

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds - The focus of the County's governmental funds is to provide information of near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

The combined governmental fund balance reached \$531.2 million. Of this, \$113.9 million is unassigned fund balance and available for day-to-day operations within the General Fund. \$27.2 million is committed fund balance for various purposes within the General Fund and \$391.4 million is restricted for various purposes in the governmental funds as listed in Note 11 to the financial statements.

Total General fund balance increased by \$20.1 million due to the following factors:

- Revenues increased by \$45.9 million over the prior year as a result of \$18.9 million more in property tax collections resulting from increased assessed values, a \$20.4 million increase in federal funding related to

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

the American Recovery Plan Act (ARPA) revenue replacement program and \$3.6 million increase in investment earnings reflective of an improved overall investment environment.

-
- Expenditure increased at a slightly higher pace with a \$49.7 million increase primarily in the following functions
 - As discussed in the government-wide analysis, General Administration expenditures increased by \$13.8 million or 16% due to larger incremental tax payments made to tax increment zones because of rising property values and collections.
 - Administration of Justice expenditures increased by \$12.1 million or 11% due to an increase in full-time equivalents to handle the increased court loads.
 - Health and Human Services expenditures increased \$7.4 million or 14 percent from the prior year primarily due to an increase in personnel costs associated with the movement of personnel from grant related to local (property tax) funding with the winding down of COVID and post-COVID funding.
- The Debt Service fund balance increased by \$8.8 million to a balance of \$43.6 million arising primarily from an increased debt service tax rate and increased assessed values County-wide. The fund balance in this fund represents a balance of approximately 32 percent of annual debt service expenditures including anticipated payments of short-term working capital debt to be retired in March of the following fiscal year.
- The COVID Response Fund continued to see expenditure driven grant revenues drop year over year by 68 percent or \$20.9 million as the pressures of the pandemic subside and the County uses the remaining available balances to meet the public's needs.
- The Capital Projects Fund spending increased by 41 percent to \$209.8 million in mostly infrastructure spending offset by \$381.5 million in new bond proceeds principal and premium issued during fiscal year 2024. This activity increased the ending fund balance to \$196.5 million, up from \$14.1 million from the year before.
- The Fort Bend County Assistance Districts Fund sales tax and investment earnings increased by a total of \$3.1 million or 14 percent over the prior year as a result of the buildout of commercial enterprises in the Districts and a concentrated approach to investing idle cash undertaken in fiscal year 2024. Spending levels decreased by \$895,000 because of the completion of previously approved projects in the Districts leaving an increase in total fund balance of \$20 million.

General Fund Budgetary Highlights

Commissioners Court made no significant changes from original to final budget during the 2024 fiscal year, keeping on track with the original plan laid out in the budget process.

General Fund revenues exceeded the amended budget by \$26.4 million primarily due to higher than anticipated intergovernmental revenues representing the recognition of revenue replacement funds from the American Recovery Plan Act ("ARPA") and increased investment earnings noted earlier. This variance, accompanied by a similar positive variance in general fund expenditures of \$17.1 million, resulted in an ending fund balance which was \$19.6 million higher than expected resulting in an ending fund balance of \$150.9 million.

FORT BEND COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Capital Assets and Debt Administration

Capital Assets - At the end of fiscal year 2024, the County's governmental activities had invested \$4.2 billion in a variety of capital assets and infrastructure, as reflected in the following schedule. This represents an increase of approximately \$640.3 million over the previous fiscal year.

	Governmental Activities		Business-Type Activities		Primary Government	
	2024	2023	2024	2023	2024	2023
Non-Depreciable Capital Assets						
Land	\$ 640,934,467	\$ 584,687,333	\$ -	\$ -	\$ 640,934,467	\$ 584,687,333
Construction in progress	143,191,996	99,814,877	-	-	143,191,996	99,814,877
					-	-
Depreciable Capital Assets, Net						
Vehicles	33,772,377	22,075,014	-	-	33,772,377	22,075,014
Office furniture and equipment	30,205,760	30,015,800	-	-	30,205,760	30,015,800
Leased assets	52,719	94,894			52,719	94,894
Subscriptions	9,799,709	8,432,562			9,799,709	8,432,562
Machinery and equipment	18,724,688	16,610,973	-	-	18,724,688	16,610,973
Buildings, facilities and improvements	472,172,010	432,567,333	3,502,720	3,596,126	475,674,730	436,163,459
Leased assets	84,504	719,223			84,504	719,223
Infrastructure	2,855,572,919	2,369,157,098	-	-	2,855,572,919	2,369,157,098
Totals	\$ 4,204,511,149	\$ 3,564,175,107	\$ 3,502,720	\$ 3,596,126	\$ 4,208,013,869	\$ 3,567,771,233

Construction in progress at year-end represents: Road construction (\$63.3 million); facility and parks construction and improvements (\$55.7 million); drainage (\$7.4 million) and various projects under \$1 million each (\$16.8 million) as illustrated in Note 12 to the financial statements.

Infrastructure net of related depreciation increased by \$486.4 million primarily due to bond funded mobility improvements of \$57.1 million and donated roads of \$520.4 million offset by \$91.1 million in depreciation expenses.

Long-Term Debt - The County had total bonds, notes, leases, capital and information technology financing or subscriptions, as well as unamortized premiums outstanding of \$1.3 billion at fiscal year-end. This is an increase of \$335.7 million from the prior year due to issuance of the series 2024 Certificates of Obligation Bonds, Unlimited Tax Road Bonds, and Tax Anticipation Notes as well as capital financings and subscriptions payable offset by scheduled debt service payments made during fiscal year 2024.

	Governmental Activities	
	2024	2023
General obligation bonds	\$ 979,059,190	\$ 678,062,725
Tax notes	66,067,978	61,077,978
Premiums on bonds	97,086,812	70,119,799
Capital financings	124,028,957	122,276,303
Leases	147,007	364,030
Subscriptions payable	9,009,283	7,817,018
Totals	\$ 1,275,399,227	\$ 939,717,853

The County's general obligation bonds received ratings of AAA from Fitch and Aa1 from Moody's rating services.

Additional information on capital assets and long-term debt is available in Notes 6 and 7, respectively.

Economic Factors and Next Year's Budgets and Rates

The County continues to enjoy growth in various demographic areas as the economy improves.

The population of the County is estimated at 944,637 in 2024 and is expected to grow to over 1 million by the end of 2026.

In 2024 of the estimated 270,136 households, approximately 78 percent were owner occupied with an educational achievement for adults over 25 years of age with at least some college of 74 percent.

The Commissioners Court approved a \$436.6 million general fund budget for the 2025 fiscal year. This is a \$38.8 million or 9.75% increase over the adopted 2024 fiscal year budget. A large portion of that increase is due to an average 20% increase in compensation for law enforcement personnel, an increase in general administrative costs related to reimbursements for Tax Increment Reinvestment Zones. Other significant increases relate to Emergency Medical Services and Information Technology investments. The overall tax rate decreased from \$0.4389 per \$100 of assessed valuation for 2024 to \$0.4220 per \$100 valuation for fiscal year 2025.

Requests for Information

This financial report is designed to provide a general overview of Fort Bend County, Texas finances for all of those with an interest in the County's finances. Questions concerning this report or requests for additional financial information should be directed to Ed Sturdivant, County Auditor, 301 Jackson, Suite 701, Richmond, TX 77469, telephone (281) 341-3760.



BASIC FINANCIAL STATEMENTS



FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2024

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 398,478,858	\$ 803,319	\$ 399,282,177	\$ 151,482,274
Investments	284,567,450	-	284,567,450	240,215,508
Receivables:				
Taxes, net	16,985,173	-	16,985,173	-
Grants	12,522,394	-	12,522,394	-
Fines and fees	47,917,190	-	47,917,190	-
Other	34,081,614	312,744	34,394,358	9,838,623
Internal Balances	5,605,075	(5,605,075)	-	-
Prepaid items	2,685,888	116,621	2,802,509	-
Due from component units	8,941,389	-	8,941,389	-
Capital assets, not being depreciated	784,126,463	-	784,126,463	126,459,006
Capital assets, net of accumulated depreciation	3,420,384,686	3,502,720	3,423,887,406	418,303,816
Total Assets	<u>5,016,296,180</u>	<u>(869,671)</u>	<u>5,015,426,509</u>	<u>946,299,227</u>
Deferred Outflows of Resources				
Deferred outflows - debt refunding	1,343,498	-	1,343,498	1,262,257
Deferred outflows related to post-employment benefits	116,217,774	-	116,217,774	-
Total Deferred Outflows of Resources	<u>117,561,272</u>	<u>-</u>	<u>117,561,272</u>	<u>1,262,257</u>
Liabilities				
Accounts payable and accrued expenses	86,450,294	1,001,282	87,451,576	649,693
Retainage payable	9,754,800	-	9,754,800	2,891,983
Accrued interest payable	5,002,196	-	5,002,196	1,662,494
Unearned revenues	42,684,314	356,821	43,041,135	-
Due to component units	-	-	-	125,000.00
Due to primary government	-	-	-	8,941,389
Due to other governments	8,043,003	-	8,043,003	-
Long-term Liabilities:				
Long-term liabilities due within one-year	98,272,317	-	98,272,317	13,085,000
Long-term liabilities due in more than one-year				
Other long-term liabilities	1,180,560,751	-	1,180,560,751	536,266,821
Net pension liability	46,198,071	-	46,198,071	-
Net OPEB liability	303,244,117	-	303,244,117	-
Total Liabilities	<u>1,780,209,863</u>	<u>1,358,103</u>	<u>1,781,567,966</u>	<u>563,622,380</u>
Deferred Inflows of Resources				
Deferred inflows - debt refunding	-	-	-	9,119,044
Deferred inflows - leases				12,815,016
Deferred inflows related to post-employment benefits	322,072,984	-	322,072,984	-
Total Deferred Inflows of Resources	<u>322,072,984</u>	<u>-</u>	<u>322,072,984</u>	<u>21,934,060</u>
Net Position (Deficit)				
Net investment in capital assets	3,160,458,730	3,502,720	3,163,961,450	78,863,144
Restricted for:			-	
Debt service	68,081,026	-	68,081,026	39,171,945
Construction and maintenance	125,554,235	-	125,554,235	-
Administration of justice	8,611,410	-	8,611,410	-
General administration	7,525,631	-	7,525,631	-
Public safety	5,669,834	-	5,669,834	-
Other programs	3,844,365	-	3,844,365	-
Unrestricted	(348,170,626)	(5,730,494)	(353,901,120)	243,969,955
Total Net Position (Deficit)	<u>\$ 3,031,574,605</u>	<u>\$ (2,227,774)</u>	<u>\$ 3,029,346,831</u>	<u>\$ 362,005,044</u>

The accompanying notes are an integral part of these financial statements

Fiscal Year 2024 Annual Report

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Page 1 of 2

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 108,036,731	\$ 12,845,874	\$ 12,368,616	\$ 2,500,000
Financial administration	14,590,145	9,014,184	-	-
Administration of justice	151,898,807	11,619,868	11,448,754	-
Construction and maintenance	173,807,642	8,187,605	-	588,069,239
Health and human services	70,961,608	22,328,377	48,193,278	-
Cooperative services	1,515,877	-	-	-
Public safety	91,793,504	16,015,266	4,712,075	-
Parks and recreation	13,768,608	254,087	288,200	-
Libraries and education	23,115,720	143,457	85,741	-
Interest on long-term debt	35,329,678	-	1,686,087	-
Total governmental activities	684,818,320	80,408,718	78,782,751	590,569,239
Business-Type Activities				
EpiCenter Operations	5,254,212	3,385,006	-	-
Total Primary Government	\$ 690,072,532	\$ 83,793,724	\$ 78,782,751	\$ 590,569,239
Component Units:				
East FBC Development Authority	\$ 1,445,846	\$ -	\$ -	\$ 886,992
FBC Surface Water Supply Corporation	-	-	-	-
FBC Toll Road Authority	33,588,182	61,134,201	-	-
FB Grand Parkway Toll Road Authority	18,291,038	42,528,049	-	-
FBC Housing Finance Corporation	15,371	260,768	-	-
FBC Industrial Development Corporation	-	-	-	-
Total Component Units	\$ 53,340,437	\$ 103,923,018	\$ -	\$ 886,992

The accompanying notes are an integral part of these financial statements

Fiscal Year 2024 Annual Report

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Page 2 of 2

Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Primary Government				
Governmental Activities:				
General administration	\$ (80,322,241)		\$ (80,322,241)	
Financial administration	(5,575,961)		(5,575,961)	
Administration of justice	(128,830,185)		(128,830,185)	
Construction and maintenance	422,449,202		422,449,202	
Health and human services	(439,953)		(439,953)	
Cooperative services	(1,515,877)		(1,515,877)	
Public safety	(71,066,163)		(71,066,163)	
Parks and recreation	(13,226,321)		(13,226,321)	
Libraries and education	(22,886,522)		(22,886,522)	
Interest on long-term debt	(33,643,591)		(33,643,591)	
Total governmental activities	<u>64,942,388</u>		<u>64,942,388</u>	
Business-Type Activities				
EpiCenter Operations		\$ (1,869,206)	(1,869,206)	
Total Primary Government	<u>64,942,388</u>	<u>(1,869,206)</u>	<u>63,073,182</u>	
Component Units:				
East FBC Development Authority				\$ (558,854)
FBC Surface Water Supply Corporation				-
FBC Toll Road Authority				27,546,019
FB Grand Parkway Toll Road Authority				24,237,011
FBC Housing Finance Corporation				245,397
FBC Industrial Development Corporation				-
Total Component Units				<u>51,469,573</u>
General Revenues:				
Property taxes, penalties, and interest	479,264,362	-	479,264,362	1,632,088
Sales taxes	21,014,795	-	21,014,795	-
Earnings on investments	32,663,095	-	32,663,095	17,534,650
Miscellaneous	10,574,308	-	10,574,308	-
Total General Revenues	<u>543,516,560</u>	<u>-</u>	<u>543,516,560</u>	<u>19,166,738</u>
Changes in Net Position	608,458,948	(1,869,206)	606,589,742	70,636,311
Net Position, Beginning of Year, as previously reported	2,423,115,657	(358,568)	2,422,757,089	278,338,919
Correction of an error	-	-	-	13,029,814
Net Position, Beginning of Year, as restated	<u>2,423,115,657</u>	<u>(358,568)</u>	<u>2,422,757,089</u>	<u>291,368,733</u>
Net Position (Deficit), Ending	<u>\$ 3,031,574,605</u>	<u>\$ (2,227,774)</u>	<u>\$ 3,029,346,831</u>	<u>\$ 362,005,044</u>

The accompanying notes are an integral part of these financial statements

Fiscal Year 2024 Annual Report

FORT BEND COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2024

Page 1 of 2

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Assets				
Cash and cash equivalents	\$ 107,187,606	\$ 10,541,841	\$ 177,162,340	\$ 27,921
Investments	65,714,252	31,860,482	83,313,680	31,261,810
Taxes receivable, net	9,278,433	2,592,028	-	-
Grants receivable	7,765,583	-	-	-
Fines and fees receivable	47,917,190	-	-	-
Other receivables	3,433,682	26,784,720	55,004	500,000
Due from other funds	71,557,209	1,304,151	-	-
Due from component units	8,941,389	-	-	-
Prepaid items	76,875	-	-	-
Total Assets	\$ 321,872,219	\$ 73,083,222	\$ 260,531,024	\$ 31,789,731
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 64,004,502	\$ -	\$ 618,824	\$ -
Accrued payroll	11,332,119	-	-	-
Retainage payable	1,303,521	-	8,370,178	69,718
Due to other funds	1,695,673	-	55,018,170	1,560,595
Due to other governments	4,017,149	-	-	-
Notes payable	24,925,000	-	-	-
Unearned revenues	5,866,619	-	-	30,159,418
Total Liabilities	113,144,583	-	64,007,172	31,789,731
Deferred Inflows of Resources				
Unavailable revenue-property taxes	9,278,433	2,592,028	-	-
Unavailable revenue-other	48,534,417	26,848,002	-	-
Total Deferred Inflows of Resources	57,812,850	29,440,030	-	-
Fund Balances				
Nonspendable	76,875	-	-	-
Restricted	9,769,310	43,643,192	196,523,852	-
Committed	27,207,078	-	-	-
Unassigned	113,861,523	-	-	-
Total Fund Balances	150,914,786	43,643,192	196,523,852	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 321,872,219	\$ 73,083,222	\$ 260,531,024	\$ 31,789,731

The accompanying notes are an integral part of these financial statements

Fiscal Year 2024 Annual Report

FORT BEND COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2024

Page 2 of 2

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Assets			
Cash and cash equivalents	\$ 31,974,419	\$ 49,507,854	\$ 376,401,981
Investments	45,230,526	27,186,700	284,567,450
Taxes receivable, net	3,716,094	1,398,618	16,985,173
Grants receivable	-	4,756,812	12,522,395
Fines and fees receivable	-	-	47,917,190
Other receivables	16,880	2,813,079	33,603,365
Due from other funds	-	403,429	73,264,789
Due from component units	-	-	8,941,389
Prepaid items	-	23,644	100,519
Total Assets	\$ 80,937,919	\$ 86,090,136	\$ 854,304,251
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ 496,679	\$ 65,120,005
Accrued payroll	-	-	11,332,119
Retainage payable	11,383	-	9,754,800
Due to other funds	1,906,345	12,928,981	73,109,764
Due to other governments	-	4,025,854	8,043,003
Notes payable	-	-	24,925,000
Unearned revenues	-	6,658,276	42,684,313
Total Liabilities	1,917,728	24,109,790	234,969,004
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	881,247	12,751,708
Unavailable revenue-other	-	-	75,382,419
Total Deferred Inflows of Resources	-	881,247	88,134,127
Fund Balances			
Nonspendable	-	23,644	100,519
Restricted	79,020,191	62,395,590	391,352,135
Committed	-	-	27,207,078
Unassigned	-	(1,320,135)	112,541,388
Total Fund Balances	79,020,191	61,099,099	531,201,120
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 80,937,919	\$ 86,090,136	\$ 854,304,251

The accompanying notes are an integral part of these financial statements

Fiscal Year 2024 Annual Report



FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT
OF NET POSITION
September 30, 2024

Total fund balances, governmental funds	\$ 531,201,120
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	4,204,034,623
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	88,134,118
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Some liabilities are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	
Bonds, note, leases, capital financing and subscriptions payable	(1,143,529,436)
Deferred charges on debt refunding	1,343,498
Compensated absences	(13,291,819)
Premiums on issuance of debt	(97,086,812)
Accrued interest payable on bonds	(5,002,196)

Post-employment liabilities (pension and other) and related deferred outflows and inflows do not represent assets or liabilities in the current period and are not recognized in the governmental fund financial statements.	
Net pension liability	(46,198,071)
Net Other post-employment benefits ("OPEB") liability	(303,244,117)
Deferred outflows related to post-employment activities	116,217,774
Deferred inflows related to post-employment activities	(322,072,984)

Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.	21,068,907
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Net Position of Governmental Activities	<u>\$ 3,031,574,605</u>
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FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2024

Page 1 of 2

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Revenues				
Property taxes	\$ 331,290,826	\$ 115,046,688	\$ -	\$ -
Sales taxes	-	-	-	-
Fines and fees	49,601,553	-	-	114,620
Intergovernmental	54,973,394	4,571,204	4,323,089	7,206,984
Earnings on investments	13,723,184	3,344,036	6,188,058	2,747,427
Miscellaneous	16,263,470	1,968,602	168,647	-
Total Revenues	465,852,427	124,930,530	10,679,794	10,069,031
Expenditures				
Current:				
General administration	97,468,855	-	1,975,280	-
Financial administration	15,505,671	-	10,288	-
Administration of justice	120,479,181	-	454,560	-
Construction and maintenance	4,728,060	-	38,140,193	-
Health and human services	59,862,633	-	480,219	7,093,016
Cooperative services	1,414,065	-	-	-
Public safety	85,632,483	-	1,450,780	-
Parks and recreation	5,905,270	-	2,088,446	-
Libraries and education	22,274,001	-	157,314	-
Capital Outlay	11,072,894	9,444,464	162,050,650	2,976,015
Debt Service:				
Principal	-	56,599,405	-	-
Interest and fiscal charges	-	40,792,309	-	-
Debt issuance costs	-	172,276	3,025,898	-
Total Expenditures	424,343,113	107,008,454	209,833,628	10,069,031
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	41,509,314	17,922,076	(199,153,834)	-
Other Financing Sources (Uses)				
Transfers in	21,103,150	1,047,048	-	-
Transfers (out)	(42,537,454)	(19,935,000)	-	-
General obligation bonds and notes issued	-	-	343,895,000	-
Premium on general obligation bonds issued	-	250,496	37,637,694	-
Lease and capital financing initiation	-	9,444,465	-	-
Total Other Financing Sources (Uses)	(21,434,304)	(9,192,991)	381,532,694	-
Net Change in Fund Balances	20,075,010	8,729,085	182,378,860	-
Fund Balances, Beginning of Year	130,839,776	34,914,107	14,144,992	-
Fund Balances, End of Period	\$ 150,914,786	\$ 43,643,192	\$ 196,523,852	\$ -

The accompanying notes are an integral part of these financial statements

Fiscal Year 2024 Annual Report

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2024

Page 2 of 2

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Revenues			
Property taxes	\$ -	\$ 31,705,684	\$ 478,043,198
Sales taxes	21,014,795	-	21,014,795
Fines and fees	-	11,879,467	61,595,640
Intergovernmental	-	16,311,493	87,386,164
Earnings on investments	3,750,376	2,904,273	32,657,354
Miscellaneous	-	7,083,231	25,483,950
Total Revenues	<u>24,765,171</u>	<u>69,884,148</u>	<u>706,181,101</u>
Expenditures			
Current:			
General administration	-	3,033,623	102,477,758
Financial administration	-	50	15,516,009
Administration of justice	-	32,209,912	153,143,653
Construction and maintenance	3,472,963	37,887,991	84,229,207
Health and human services	-	2,086,038	69,521,906
Cooperative services	-	-	1,414,065
Public safety	-	5,030,812	92,114,075
Parks and recreation	-	-	7,993,716
Libraries and education	-	72,507	22,503,822
Capital Outlay	<u>185,145</u>	<u>3,403,495</u>	<u>189,132,663</u>
Debt Service:			
Principal	-	2,777,000	59,376,405
Interest and fiscal charges	-	239,617	41,031,926
Debt issuance costs	-	-	3,198,174
Total Expenditures	<u>3,658,108</u>	<u>86,741,045</u>	<u>841,653,379</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	<u>21,107,063</u>	<u>(16,856,897)</u>	<u>(135,472,278)</u>
Other Financing Sources (Uses)			
Transfers in	-	17,537,454	39,687,652
Transfers (out)	(1,047,048)	(1,168,150)	(64,687,652)
General obligation bonds and notes issued	-	-	343,895,000
Premium on general obligation bonds issued	-	-	37,888,190
Lease and capital financing initiation	-	-	9,444,465
Total Other Financing Sources (Uses)	<u>(1,047,048)</u>	<u>16,369,304</u>	<u>366,227,655</u>
 Net Change in Fund Balances	 20,060,015	 (487,593)	 230,755,377
Fund Balances, Beginning of Year	<u>58,960,176</u>	<u>61,586,692</u>	<u>300,445,743</u>
Fund Balances, End of Period	<u>\$ 79,020,191</u>	<u>\$ 61,099,099</u>	<u>\$ 531,201,120</u>

The accompanying notes are an integral part of these financial statements

Fiscal Year 2024 Annual Report

FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (GOVERNMENTAL FUNDS) TO THE
STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2024

Net change in fund balances - total governmental funds \$ 230,755,377

Adjustments for the Statement of Activities:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

This is the amount by which current year capital outlay of \$189,710,717 was exceeded by depreciation \$133,855,031 in the current period. 55,855,675

Capital contributions of infrastructure are reported in the government-wide financial statements but not in the fund financial statements. 585,219,005

Governmental funds report the entire net sales prices (proceeds) from the sales of capital assets as revenue because they provide current financial resources. The change in net position differs from the change in fund balance by the cost of capital assets removed from service. (601,529)

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental current financial resources funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Debt issued:

General obligation and refunding bonds (343,895,000)

Premium on bonds issued (37,888,190)

Subscriptions and capital financing (9,444,465)

Repayments:

Principal repayments 59,376,405

Contributions for post employment benefits made during the year, are treated as expenditures in the governmental funds but are treated as a reduction in net pension liability in government wide financial statements.

Pension 30,855,079

Other post-employment benefit ("OPEB") 38,875,317

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.

Compensated absences (464,731)

Accrued interest (1,290,461)

Pension expense for the pension plan measurement year (16,963,475)

Other post-employment benefit ("OPEB") expense 3,277,450

Amortization of bond premiums 10,921,176

Amortization of deferred charge on refunding (328,812)

Revenues that do not provide current financial resources are not reported as revenues in the governmental funds. This adjustment reflects the net change in receivables on the accrual basis of accounting. 1,987,823

Internal service funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenues (expenses) are reported with governmental activities. 2,212,304

Change in net position of governmental activities \$ 608,458,948

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION (DEFICIT)
PROPRIETARY FUNDS
September 30, 2024

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 803,319	\$ 22,076,880
Due from other funds	-	5,896,585
Other receivables	312,744	478,251
Prepaid expenses	116,621	2,585,370
Total Current Assets	<u>1,232,684</u>	<u>31,037,086</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>3,502,720</u>	<u>476,526</u>
Total Noncurrent Assets	<u>3,502,720</u>	<u>476,526</u>
Total Assets	<u>4,735,404</u>	<u>31,513,612</u>
Liabilities		
Current Liabilities:		
Accounts payable	1,001,282	-
Benefits payable	-	4,334,976
Due to other funds	5,605,075	446,535
Unearned revenues	356,821	-
Total Current Liabilities	<u>6,963,178</u>	<u>4,781,511</u>
Noncurrent Liabilities:		
Benefits payable, long-term portion	<u>-</u>	<u>5,663,194</u>
Total Noncurrent Liabilities	<u>-</u>	<u>5,663,194</u>
Total Liabilities	<u>6,963,178</u>	<u>10,444,705</u>
Net Position (Deficit)		
Investment in capital assets	3,502,720	476,526
Unrestricted	<u>(5,730,494)</u>	<u>20,592,381</u>
Total Net Position (Deficit)	<u>\$ (2,227,774)</u>	<u>\$ 21,068,907</u>

The accompanying notes are an integral part of these financial statements

Fiscal Year 2024 Annual Report

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND
NET POSITION (DEFICIT)
PROPRIETARY FUNDS
For the Year Ended September 30, 2024

	Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
Operating Revenues		
Charges for services	\$ 3,385,006	\$ 79,102,730
Total Operating Revenues	<u>3,385,006</u>	<u>79,102,730</u>
Operating Expenses		
Contractual services	2,421,476	11,060,217
Supplies	298,679	-
Benefits provided	-	90,795,510
Other	2,440,651	-
Depreciation	93,406	40,444
Total Operating Expenses	<u>5,254,212</u>	<u>101,896,171</u>
Operating Income (Loss)	(1,869,206)	(22,793,441)
Non-Operating Revenues		
Earnings on investments	-	5,744
Total Non-Operating Revenues	<u>-</u>	<u>5,744</u>
(Loss) before transfers	(1,869,206)	(22,787,697)
Transfers in		<u>25,000,000</u>
Change in Net Position	(1,869,206)	2,212,303
Total Net Position (Deficit), Beginning of Year	<u>(358,568)</u>	<u>18,856,604</u>
Total Net Position (Deficit), End of Period	<u>\$ (2,227,774)</u>	<u>\$ 21,068,907</u>

The accompanying notes are an integral part of these financial statements

Fiscal Year 2024 Annual Report

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2024

	Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ 3,084,650	\$ 79,985,202
Payment of benefits	-	(90,585,049)
Payments for services	(2,816,480)	(11,215,600)
Net Cash Provided (Used) by Operating Activities	<u>268,170</u>	<u>(21,815,447)</u>
Cash Flows from Investing Activities:		
Interest earned on investments	-	5,744
Net Cash Provided by Investing Activities	<u>-</u>	<u>5,744</u>
Cash Flows from Non-Capital Financing Activities:		
Transfer from general fund	-	25,000,000
Net Cash Provided by Non-Capital Financing Activities	<u>-</u>	<u>25,000,000</u>
Net Cash Flows from Capital Related Financing Activities		
Purchase of capital assets	(169,000)	-
Net Cash (Used) by Capital and Related Financing Activities	<u>(169,000)</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	99,170	3,190,297
Cash and Cash Equivalents, Beginning of Year	<u>\$ 704,149</u>	<u>18,886,583</u>
Cash and Cash Equivalents, End of Period	<u>\$ 803,319</u>	<u>\$ 22,076,880</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ (1,869,206)	\$ (22,793,441)
Adjustments to operations:		
Depreciation	93,406	40,444
Change in assets and liabilities:		
Decrease (Increase) in prepaid expenses	(40,913)	(148,505)
Decrease (Increase) in due from other funds	-	1,175,672
Decrease (Increase) in other receivables	(48,795)	(293,200)
Increase (Decrease) in due to other funds	1,628,551	(6,878)
Increase (Decrease) in benefits payable	-	210,461
Increase (Decrease) in accounts payable	756,688	-
Increase (Decrease) in unearned revenue	(251,561)	-
Total Adjustments	<u>2,137,376</u>	<u>977,994</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 268,170</u>	<u>\$ (21,815,447)</u>

The accompanying notes are an integral part of these financial statements

Fiscal Year 2024 Annual Report

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2024

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ 206,533	\$ 43,936,644
Investments:		
Fixed Income Fund	21,882,366	-
Domestic Equity Fund	22,534,592	-
International Equity Fund	12,118,374	-
Total Assets	<u>56,741,865</u>	<u>43,936,644</u>
Liabilities		
Due to other governments	-	9,566,175
Due to others	-	2,246,694
Total Liabilities	<u>-</u>	<u>11,812,869</u>
Net Position		
Restricted for court activities	-	31,122,732
Restricted for tax collection	-	1,001,043
Restricted for benefits	56,741,865	-
Total Net Position	<u>\$ 56,741,865</u>	<u>\$ 32,123,775</u>

The accompanying notes are an integral part of these financial statements

Fiscal Year 2024 Annual Report

FORT BEND COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended September 30, 2024

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 19,251,992
Property tax collections	-	1,485,924,975
Employer contributions	38,875,317	-
Earnings (Loss) on investments	6,691,704	1,435,115
Total Additions	<u>45,567,021</u>	<u>1,506,612,082</u>
Deductions		
Court activities	-	23,016,674
Property tax disbursements	-	1,485,331,133
Benefit payments	13,875,317	-
Total Deductions	<u>13,875,317</u>	<u>1,508,347,807</u>
Change in fiduciary net position	31,691,704	(1,735,725)
Net Position - Beginning of Year	<u>25,050,161</u>	<u>33,859,500</u>
Net Position - End of Period	<u>\$ 56,741,865</u>	<u>\$ 32,123,775</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION
COMPONENT UNITS
September 30, 2024

Page 1 of 2

	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority
Assets				
Cash and cash equivalents	\$ 3,099,963	\$ 8,401	\$ 135,037,966	\$ 12,053,348
Investments	-	-	147,448,953	92,766,555
Due from primary government	-	-	-	-
Miscellaneous receivables	8,028	-	5,743,982	4,085,388
Capital assets, not being depreciated	2,637,058	-	93,163,843	30,658,105
Capital assets, net of accumulated depreciation	12,957,114	-	237,003,998	155,524,227
Total Assets	18,702,163	8,401	618,398,742	295,087,623
Deferred Outflows of Resources				
Deferred outflows-debt refunding	-	-	1,262,257	-
Total Deferred Outflows of Resources	-	-	1,262,257	-
Liabilities				
Accounts payable and accrued expenses	65,764	-	583,929	-
Retainage payable	-	-	109,544	2,782,439
Unearned revenue	-	-	-	-
Due to primary government	-	-	6,428,689	2,512,700
Accrued interest payable	-	-	1,192,387	470,107
Long-term liabilities:				
Due within one year	550,000	-	10,075,000	2,460,000
Due in more than one year	17,243,619	-	344,169,038	174,854,164
Total Liabilities	17,859,383	-	362,558,587	183,079,410
Deferred Inflows of Resources				
Deferred inflows-debt refunding	-	-	1,407,264	7,711,780
Deferred inflows-leases	-	-	-	-
Total Deferred Inflows of Resources	-	-	1,407,264	7,711,780
Net Position				
Net investment in capital assets	(883,536)	-	81,372,731	(1,626,051)
Debt service	1,321,323	-	27,221,194	10,629,428
Unrestricted	404,993	8,401	147,101,223	95,293,056
Total Net Position	\$ 842,780	\$ 8,401	\$ 255,695,148	\$ 104,296,433

The accompanying notes are an integral part of these financial statements

Fiscal Year 2024 Annual Report

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION
COMPONENT UNITS
September 30, 2024

Page 2 of 2

	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	Totals
Assets			
Cash and cash equivalents	\$ 1,281,794	\$ 802	\$ 151,482,274
Investments	-	-	240,215,508
Due from primary government	-	-	-
Miscellaneous receivables	1,225	-	9,838,623
Capital assets, not being depreciated	-	-	126,459,006
Capital assets, net of accumulated depreciation	12,818,477	-	418,303,816
Total Assets	14,101,496	802	946,299,227
Deferred Outflows of Resources			
Deferred outflows-debt refunding	-	-	1,262,257
Total Deferred Outflows of Resources	-	-	1,262,257
Liabilities			
Accounts payable and accrued expenses	-	-	649,693
Retainage payable	-	-	2,891,983
Unearned revenue	125,000		125,000
Due to primary government	-	-	8,941,389
Accrued interest payable	-	-	1,662,494
Long-term liabilities:			
Due within one year	-	-	13,085,000
Due in more than one year	-	-	536,266,821
Total Liabilities	125,000	-	563,622,380
Deferred Inflows of Resources			
Deferred inflows-debt refunding	-	-	9,119,044
Deferred inflows-leases	12,815,016	-	12,815,016
Total Deferred Inflows of Resources	12,815,016	-	21,934,060
Net Position			
Net investment in capital assets	-	-	78,863,144
Debt service	-	-	39,171,945
Unrestricted	1,161,480	802	243,969,955
Total Net Position	\$ 1,161,480	\$ 802	\$ 362,005,044

The accompanying notes are an integral part of these financial statements

Fiscal Year 2024 Annual Report

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Year Ended September 30, 2024

Page 1 of 2

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation
East Fort Bend County Development Authority					
Economic development	\$ 695,005	\$ -	\$ 886,992	\$ 191,987	\$ -
Interest on long-term debt	750,841	-	-	(750,841)	-
Total East Fort Bend County Development Authority	<u>1,445,846</u>	<u>-</u>	<u>886,992</u>	<u>(558,854)</u>	<u>-</u>
Fort Bend County Surface Water Supply Corporation					
Health and welfare	-	-	-	-	-
Total Fort Bend County Surface Water Supply Corporation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Toll Road Authority					
Toll road operations	22,652,660	61,134,201	-	-	-
Interest on long-term debt	9,100,228	-	-	-	-
Debt service fees	1,835,294	-	-	-	-
Total Fort Bend County Toll Road Authority	<u>33,588,182</u>	<u>61,134,201</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	15,401,013	42,528,049	-	-	-
Interest on long-term debt	2,890,025	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	<u>18,291,038</u>	<u>42,528,049</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Housing Finance Corporation	<u>15,371</u>	<u>260,768</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Industrial Development Corporation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals Component Units	<u>\$ 53,340,437</u>	<u>\$ 103,923,018</u>	<u>\$ 886,992</u>	<u>(558,854)</u>	<u>-</u>
General Revenues:					
Property Taxes				1,632,088	-
Earnings on investments				214,649	21
Total General Revenues				<u>1,846,737</u>	<u>21</u>
Changes in Net Position (Deficit)				1,287,883	21
Net Position (Deficit), Beginning of Year, as previously reported				(13,474,917)	8,380
Correction of an error				13,029,814	-
Net Position (Deficit), Beginning of Year, as restated				<u>(445,103)</u>	<u>8,380</u>
Net Position, End of Period				<u>\$ 842,780</u>	<u>\$ 8,401</u>

The accompanying notes are an integral part of these financial statements

Fiscal Year 2024 Annual Report

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Year Ended September 30, 2024

Page 2 of 2

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	
East Fort Bend County Development Authority					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ 191,987
Interest on long-term debt	-	-	-	-	(750,841)
Total East Fort Bend County Development Authority	-	-	-	-	(558,854)
Fort Bend County Surface Water Supply Corporation					
Health and welfare	-	-	-	-	-
Total Fort Bend County Surface Water Supply Corporation	-	-	-	-	-
Fort Bend County Toll Road Authority					
Toll road operations	38,481,541	-	-	-	38,481,541
Interest on long-term debt	(9,100,228)	-	-	-	(9,100,228)
Debt service fees	(1,835,294)	-	-	-	(1,835,294)
Total Fort Bend County Toll Road Authority	27,546,019	-	-	-	27,546,019
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	27,127,036	-	-	27,127,036
Interest on long-term debt	-	(2,890,025)	-	-	(2,890,025)
Total Fort Bend Grand Parkway Toll Road Authority	-	24,237,011	-	-	24,237,011
Total Fort Bend County Housing Finance Corporation	-	-	245,397	-	245,397
Total Fort Bend County Industrial Development Corporation	-	-	-	-	-
Totals Component Units	27,546,019	24,237,011	245,397	-	51,469,573
General Revenues:					
Property Taxes	-	-	-	-	1,632,088
Earnings on investments	11,598,440	5,685,364	36,174	2	17,534,650
Total General Revenues	11,598,440	5,685,364	36,174	2	19,166,738
Changes in Net Position (Deficit)	39,144,459	29,922,375	281,571	2	70,636,311
Net Position (Deficit), Beginning of Year, as previously reported	216,550,689	74,374,058	879,909	800	278,338,919
Correction of an error	-	-	-	-	13,029,814
Net Position (Deficit), Beginning of Year, as restated	216,550,689	74,374,058	879,909	800	291,368,733
Net Position, End of Period	\$ 255,695,148	\$ 104,296,433	\$ 1,161,480	\$ 802	\$ 362,005,044

The accompanying notes are an integral part of these financial statements

Fiscal Year 2024 Annual Report

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

Fort Bend County, Texas, (the "County") is a public corporation and a political subdivision of the State of Texas. The Commissioners Court, composed of four County Commissioners and the County Judge, all of whom are elected officials, govern the County.

The County is considered an independent entity for financial reporting purposes and is considered a primary government. As required by generally accepted accounting principles, these financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the County's financial reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the County's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable; and considerations pertaining to other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Blended Component Units

Blended component units, although legally separate entities, are, in substance, part of the County's operations and so data of these units are combined with data of the County. Each of the County's blended component units has a September 30 year-end. The following component units have been identified and are presented in a blended format in the government-wide financial statements:

Fort Bend County Assistance Districts ("CADs")

The CADs are special districts authorized for creation by counties under chapter 387 of the Texas Local Government Code. CADs have the power to impose a sales and use tax for the following purposes: (1) the construction or maintenance of roads and highways; (2) provision of law enforcement and detention services; (3) maintenance or improvement of libraries, museums, parks or other recreational facilities; (4) provision of services that benefit the public health and welfare, including fire-fighting services; and (5) promotion of economic development and tourism. Currently there are eighteen CADs within Fort Bend County. CADs are political subdivisions of the state and each CAD has its own governing body, which is a five member Board of Directors. Each CADs' governing body is the same as the County's and there is a financial benefit relationship between the County and the CAD. Financial information is available at the Fort Bend County Auditor's Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Financial Reporting Entity (continued)

Blended Component Units (continued)

Fort Bend County Drainage District ("District")

Established under Section 59 of Article XVI of the Constitution of Texas, the District includes all of the property within Fort Bend County. The District was created for the purpose of reclamation and drainage of its lands. The District's governing body is the same as the County's and there is a financial benefit relationship between the County and the District. Financial information for the District is available at the Fort Bend County Auditor's Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

Fort Bend County, Texas Public Facility Corporation (the "Corporation")

On May 9, 2023, the Commissioners Court authorized the creation of the Fort Bend County, Texas Public Facility Corporation (the "Corporation"), with the Board of Directors of the Corporation comprised of members of Commissioners Court. The purpose of the Corporation is to assist the County in financing, refinancing, or otherwise assisting in the acquisition of public facilities under the authority of the Public Facility Corporation Act (the "Act") as defined by Chapter 303, Texas Local Government Code. The Corporation is presented as a blended component unit of the County. The Activities of the Corporation to date consist of the issuance of bonds and the costs of the construction of the new Sheriff's Office Training Facility captured in the County's capital projects fund.

Fort Bend Tax Improvement Zone No.1

On September 27, 2022, pursuant to Chapter 311 of the Texas Tax Code, the County designated a contiguous geographic area within the County as a Fort Bend Tax Improvement Zone No.1 (the "Zone"). The Zone commenced on January 1, 2023, and will terminate operations on January 1, 2053, or at an earlier time designated by subsequent resolution, or at such time that all project costs, notes, and other obligations of the Zone, and the interest thereon, have been paid in full. The County Commissioners' Court appointed a five-member Board of Directors for the Zone that will make recommendations to the Court concerning the administration of the Zone.

The total appraised value of taxable real property in the Zone as of January 1, 2022 was approximately \$219,794,466. A portion (75%) of taxes levied by the County's General Fund on the incremental value increases on the taxable real value within the Zone will be dedicated to funding the approved project plan and reinvestment zone financing plan as described in Section 311.011, Texas Tax Code calling for an estimated \$118,000,000 in future project costs.

Discretely Presented Component Units

Discretely presented component units are presented in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County. Each of the County's discretely presented component units has a September 30 year-end. The following component units have been identified and are presented in a discrete format in the County's government-wide financial statements:

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Financial Reporting Entity (continued)

Discretely Presented Component Units (continued)
Fort Bend County Toll Road Authority (“FBCTRA”)

The FBCTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBCTRA is to assist in the building and operation of the Fort Bend Toll Road system that will extend from Sam Houston Parkway in Harris County to the Brazos River and the City of Fulshear in Fort Bend County. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. Financial information is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

Fort Bend Grand Parkway Toll Road Authority (“FBGPTRA”)

The FBGPTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBGPTRA is to assist in the building and operation of the Fort Bend Grand Parkway Toll Road that will extend from the Westpark Tollway along State Highway 99 to US 59. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. Financial information is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

Fort Bend County Surface Water Supply Corporation (“FBCSWSC”)

The FBCSWSC was established for the purpose of conducting a feasibility study of a surface water facility in the area. Currently, its revenue sources are primarily from special districts, private corporations, and other entities interested in the study. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. Financial information is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

Fort Bend County Housing Finance Corporation (“FBCHFC”)

The FBCHFC was established under the Texas Housing Finance Corporation Act. It provides down payment assistance programs for individuals meeting certain income guidelines and serves as a conduit for activity related to bond issues for affordable housing in Fort Bend County. The tax-exempt bonds issued by the FBCHFC do not constitute a debt or a pledge of faith by the FBCHFC, but are payable by the user pursuant to terms defined in the loan agreements underlying each issue. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. Financial information is available by contacting the Fort Bend County Housing Finance Corporation, Thomas Shirley – President, 2214 Avenue H, Rosenberg, Texas 77471.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Financial Reporting Entity (continued)

Discretely Presented Component Units (continued)

Fort Bend County Industrial Development Corporation (“FBCIDC”)

The FBCIDC was established under the Development Corporation Act of 1979 (“Act”). It facilitates the issuance of obligations in the form of bonds to finance all or part of the cost of one or more projects as defined by the Act. The bonds issued by the FBCIDC do not constitute a debt or a pledge of faith by the FBCIDC, but are payable by the user pursuant to terms defined in the loan agreements underlying each issue. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. Financial information is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

East Fort Bend County Development Authority (“Authority”)

The Authority is a non-profit local government corporation acting on behalf of the County. The Authority was created by the County on August 29, 2015, pursuant to Subchapter D of Chapter 431, Texas Transportation Code, and Article 1396-1.01 of the Texas Non-Profit Corporation Act, to aid and assist the County in the administration, financing, and implementation of the development and construction of a development Project consisting of approximately 192 acres of land (the “Land”) being developed as the GRID, a commercial, multi-family, and retail development on the site of the former campus of Texas Instruments. It is located approximately 15 miles southwest of the central business district of the City of Houston, east of State Highway 59 between Kirkwood Road and West Airport Boulevard. The Project lies wholly within the corporate limits of the City of Stafford, Texas (the “City”).

In accordance with a Defined Area Financing Agreement, the Authority is implementing on behalf of the County an economic development program pursuant to Article XVI, Section 52 of the Texas Constitution and is implementing on behalf of WCID2 projects within the defined area pursuant to chapters 49 and 51 of the Texas Water Code. The Authority is required to observe certain requirements of the County which limit the purposes for which the Authority may sell bonds; require approval by the County of Authority construction plans; and permit connections only to platted lots and reserves which have been approved by the Planning Commission of the City. Construction and operation of the Authority’s system are subject to the regulatory jurisdiction of additional government agencies. Financial information is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Government-wide and Fund Accounting

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements focusing on either the County as a whole or on major individual funds (within the fund financial statements). Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. In the government-wide Statement of Net Position, governmental and business – type activities are presented on an accrual, economic resource basis, which incorporates long-term assets and receivables, as well as long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (general administration, financial administration, public safety, etc.), which are otherwise being supported by general government revenues (property taxes, earnings on investments, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues. The program revenues must be directly associated with the function (general administration, financial administration, public safety, etc.).

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile fund-based financial statements with the governmental column of the government-wide presentation.

Proprietary fund financial statements (including financial data for enterprise and internal service funds) and fiduciary fund financial statements (including financial data for fiduciary funds and similar component units) are prepared using the economic resources measurement focus and the accrual basis of accounting.

The County reports the following major governmental funds:

General Fund

The General Fund is the County's primary operating fund. It is used to account for all financial transactions not properly includable 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 relating to non-revenue bonds. Revenues in this fund are comprised of property taxes levied against property located in the County. These funds are restricted for the payment of debt service obligations.

Capital Projects Fund

This fund is used to account for bond sale proceeds and other revenues, which are being used to finance the construction and/or expansion of numerous roads in the County or the construction or improvement of County facilities. This fund is restricted pursuant to bond covenant.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Government-wide and Fund Accounting (continued)

COVID Response Special Revenue Fund

This fund accounts for revenues received and expended by the county through the various federal programs such as the Coronavirus Aid, Relief and Economic Security Act (CARES) and the American Rescue Plan Act of 2021 (ARPA). These funds are used for providing economic assistance for County residents, families, small businesses and jurisdictions.

Fort Bend County Assistance Districts

This fund is used to account for the receipts and disbursements of the Fort Bend County Assistance Districts. Revenues are derived mainly from sales tax. Although portions of the Districts' revenues are used for capital purchases, these funds are best categorized as special revenue funds. These funds are restricted by state statute.

The County also reports the following nonmajor fund types:

Special Revenue Funds

These funds are used to account for resources restricted or committed for specific purposes.

Enterprise Fund

The Epicenter Operations Fund is a business-type activity which tracks event and sponsorship revenues and related operational expenses related to the running of the County's multipurpose event center opened in August 2023.

Internal Service Funds

These funds are used to account for the County's employee benefits for employees, retirees, and their dependents, including medical and dental; and self-insurance programs, including workers' compensation, personal injury and property damage. The principal source of revenue is contributions paid by individual funds.

OPEB Trust Fund

The OPEB (Other Post-Employment Benefits) Trust fund is used to accumulate resources to be used solely to fund future healthcare benefits payments for retirees and beneficiaries in accordance with the s Fort Bend County Employee Benefit Plan.

Custodial Funds

These funds are used to account for resources that a government holds as an agent on behalf of an outside party that cannot be used to support the County's own programs such as property taxes billed and collected on behalf of neighboring governments and deposits held in District and County Court registries for the benefit of other parties.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund-types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing resources) and decreases (i.e., expenditures and other financing uses) in fund balance.

The government-wide statements of net position and statements of activities and all proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these activities are included on the balance sheet. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

The accounts of the Governmental Fund Types (the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund) and certain component units are maintained, and the financial statements have been prepared, on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become susceptible to accrual (i.e., both measurable and available). Available means collectible within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Substantially all revenues, except property taxes, are considered to be susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as expenditures when due.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements. An exception to this general rule is that interfund services provided and used within the County are not eliminated in the process of consolidation. Elimination of these services would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: (1) charges to customers for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Revenues that are generated internally are reported as general revenues, including property taxes.

Proprietary funds present operating revenues and expenses as well as non-operating revenues and expenses. Operating revenues and expenses are generally derived from providing services and producing goods as part of ongoing operations. The principal operating revenues of the County's internal service funds are charges to users for services. The operating expenses for the County's internal service funds include administrative expenses and all costs associated with providing services. All other revenue and expenses are reported as non-operating revenue.

The financial statements of the proprietary fund types and certain component units are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses in the accounting period in which they are incurred.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is used as an extension of formal budgetary control. Significant encumbrances outstanding at year-end are represented in aggregate within the respective fund balance category (restricted or committed) on the face of the balance sheet. Additional information regarding significant encumbrances is included in Note 11 to the financial statements in the section entitled “Committed to”. Unencumbered appropriations lapse at the end of the fiscal year.

E. Cash and Cash Equivalents

The County’s cash and cash equivalents are considered to be cash on hand, demand deposits, balances in privately managed local government investment pools and short-term investments with original maturities of three months or less from the date of acquisition. The County’s local government investment pools are recorded at amortized cost, which approximates fair value, as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturities of three months or less when purchased to be cash equivalents.

F. Investments

The County's investments, when held, are comprised of holdings of U.S. Government Securities and commercial papers. All investments are generally held to maturity. The County reports investments at fair value.

The County categorizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset’s fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

G. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Capital Assets

Capital assets to include the right to use certain assets under lease or subscription based information used in governmental and proprietary fund types of the government are recorded as expenditures of the General, Special Revenue, Capital Projects, Enterprise and Internal Service Funds and as capital assets in the government-wide financial statements to the extent the County’s capitalization threshold (currently \$10,000 on new assets) is met. Betterments to existing assets are capitalized if they meet the \$10,000 threshold. Depreciation is recorded on capital assets on a government-wide basis. Major outlays for capital assets and improvements are capitalized as projects are constructed and subsequently depreciated over their estimated useful lives on a straight-line basis at the government-wide levels. All capital assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend assets' lives are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

The County applies a half-year convention for depreciation on all capital assets. Therefore, one half of a year of depreciation is charged to operations the first and last year that an asset is in service. Depreciation has been provided for plant and equipment using the straight-line method over the estimated useful life for the type of assets as follows:

Asset Description	Estimated Useful Life
Vehicles	5 to 7 years
Office furniture and equipment	5 to 7 years
Machinery and equipment	7 to 15 years
Buildings, facilities and improvements	5 to 39 years
Infrastructure	20 to 45 years

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County has two items that qualify for reporting in this category:

- Deferred charges on refunding - Reported in the government-wide statement of net position, this deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt using the interest method.
- Deferred outflows of resources for post-employment items - Reported in the government-wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of differences between expected and actual actuarial experiences and changes in assumptions. The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The other post-employment related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan which is currently 6 years for the County plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category:

- Deferred inflows of resources for unavailable revenues - Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Deferred inflows of resources for post-employment items – Reported by the County in the government-wide financial statement of net position, these deferred inflows are the results of differences between expected and actual actuarial experiences for the pension plan and changes in assumptions for the other post-employment benefits (“OPEB”) plan. These amounts will be amortized over a closed 6- and 8-year period, respectively.
- Deferred inflows of resources for pension – Reported by the County in the government-wide financial statement of net position, these deferred inflows result primarily from differences between projected and actual earnings on pension plan investments. These amounts will be amortized over a closed five-year period.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Due To and Due From Other Funds

During the course of operations, transactions occur between individual funds for specified purposes, such as lending/borrowing arrangements or amounts. Therefore, a receivable and payable are recorded in the proper funds. These receivables and payables are classified as "due from other funds" or "due to other funds" (or "due from component unit/primary government" or "due to component unit/primary government" if the transactions are between the primary government and a component unit).

L. Accrued Compensated Absences

All full-time employees accumulate vacation benefits in varying annual number of days up to a maximum of twenty days a year. Accumulated vacation exceeding twenty days lapses on December 31 of each year. Compensatory time exceeding 80 hours is paid to nonexempt employees. In the event of termination, an employee is paid for all maximum allowable accumulation of vacation and compensatory time.

Sick leave benefits are earned by all full-time employees at a rate of eight days per year and may be accumulated without limit. Upon retirement, an employee may be eligible to receive a payment for up to one-half of their unused sick leave balance, not to exceed a maximum of \$5,000. In the event of any termination other than retirement, an employee is not paid for any unused sick leave. A liability for accrued compensated absences is recorded in the government-wide financial statements.

M. Amortization of Bond Premiums

Effective for fiscal year 2022, the County amortizes bond premiums over the life of the bonds issued using the interest method.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's defined benefit pension plan (the "Plan") administered by the statewide Texas County and District Retirement System ("TCDRS") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. Other Post-employment Benefits ("OPEB")

For purposes of measuring the net OPEB liability, deferred inflows of resources related to OPEB, and OPEB expenses, the amounts have been determined by an actuary under GASB Statements No.75. In fiscal year 2023, the County established an OPEB Trust Fund accumulate resources based on actuarially determined contribution rates to pre-fund benefits. The net OPEB liability is the portion of actuarial present value of projected benefit payments that is attributable to past periods of member service using the Entry Age Normal cost method. The deferred inflows and outflows of resources represent the portion of changes in net OPEB liability that is not immediately recognized in OPEB expense, which can include differences between expected and actual experience, changes in assumptions, and differences between expected and actual earnings on plan investments.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

P. Net Position and Fund Balance

Fund Balance Classifications

Governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances are reported according to the following classifications:

Nonspendable Fund Balance – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

Restricted Fund Balance - includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers. When restricted and unrestricted fund balance exists for the same purpose, restricted fund balance will be used first.

Committed Fund Balance – includes amounts that can only be used for the specific purposes determined by Commissioners Court (the “Court”). The commitment of fund balance requires the highest level action of the Court to constitute a binding constraint on fund balance. This can only be achieved by majority vote of approval of the Court to transfer an amount from fund balance for a specific purpose. This order requires the County Auditor to establish a special project account to manage the use of the committed fund balance over the period for which the purpose is achieved or served. These allocations are primarily made for capital purposes that extend beyond the fiscal year of the County. Commitments may only be changed or lifted by majority vote of approval of the Court. The proposed action of the Court with regard to creation or modification of a commitment must also be clearly posted on the Court’s agenda in advance of taking any action.

Unassigned Fund Balance – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance.

When various unrestricted fund balances are available for the same purpose, the County will use committed fund balance first, assigned fund balance next and unassigned fund balance last.

The County’s budget policy is to budget to maintain a minimum fund balance of 15% of the County’s General Fund annual operating expenditures. If the actual fund balance drops below 15%, it shall be budgeted for recovery the following year. This policy is reviewed annually.

Net Position Classifications

Net position in government-wide and proprietary fund financial statements are classified in three categories: 1) Net investment in capital assets, 2) Restricted net position, and 3) Unrestricted net position. Net position is shown as restricted if constraints placed on use are either (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation. It is the County’s policy to consider restricted – net position to have been depleted before unrestricted net position is applied.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Q. Interfund Transfers

The County maintains numerous special revenue and capital project funds to account separately for monies that have been set aside for particular purposes. Often, these monies are initially budgeted in the General Fund during the annual budget process and are then transferred to various funds during the course of the fiscal year. In addition, when these projects are complete, these same funds often transfer residual monies back to the General Fund or some other fund, as determined by where the monies should be returned. These interfund transfers are classified as "transfers in" and "transfers out" within the primary government.

R. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual amounts could differ from those estimates.

S. Implementation of New Standards

The Governmental Accounting Standards Board (GASB) has issued the following pronouncements effective for the 2024 fiscal year, all of which have been implemented by the County with no material impact on the current year financial statements.

- GASB Statement No. 99, Omnibus 2022, with requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.
- GASB Statement No. 100, Accounting Changes and Error Corrections with the requirements effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.
- GASB Implementation Guide 2021-1, Implementation Guidance Update – 2021 with requirements for governments to capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant which are effective for reporting periods beginning after June 15, 2023.
- GASB Implementation Guide 2023-1, Implementation Guidance Update – 2023 provides guidance that clarifies, explains, or elaborates on GASB Statements related to leases.

T. Reclassifications

Certain reclassifications to prior year balances have been made to conform to current year presentation. Such reclassifications have had no effect on the excess of revenues over expenditures.

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS

A. Authorization for Deposits and Investments

The Texas Public Funds Investment Act (“PFIA”), as prescribed in Chapter 2256 of the Texas Government Code, regulates deposits and investment transactions of the County.

In accordance with applicable statutes, the County has a depository contract with an area bank (depository) providing for interest rates to be earned on deposited funds and for banking charges the County incurs for banking services received. The County may place funds with the depository in interest and non-interest-bearing accounts. State law provides that collateral pledged as security for bank deposits must have a market value of not less than the amount of the deposits and must consist of: (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Texas; and/or (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent. County policy requires the collateralization level to be at least 110% of market value of principal and accrued interest.

Commissioners Court has adopted a written investment policy regarding the investment of its funds as defined by the PFIA. The investments of the County are in compliance with this policy. State statutes authorize the County to invest in fully collateralized or insured time deposits, direct debt obligations of the United States, and certain repurchase agreements. Investments in security repurchase agreements are authorized when the investment has a defined termination date, is secured by obligations described in the PFIA, is pledged to the County, is deposited with a third party selected and approved by the entity and is placed through a primary government securities dealer or national bank domiciled in the State of Texas. The County did not invest in repurchase agreements for the year ended September 30, 2024.

B. Deposit and Investment Amounts

The County's cash and investments are classified as: cash and cash equivalents, and investments. Cash and cash equivalents include cash on hand, deposits with financial institutions, and short-term investments in privately managed public funds investment pool accounts.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

B. Deposit and Investment Amounts (continued)

As of September 30, 2024, the County's cash deposits are either insured by FDIC or covered by collateral held by the County's agent in the County's name. The following schedule shows the County's recorded cash and cash equivalents, and investments as of year-end.

			Total		
Cash and Investments	Governmental Funds	Internal Service Funds	Governmental Activities	Business-Type Activities	Total Primary Government
Cash deposits	\$ 102,109,615	\$ 22,076,880	\$ 124,186,495	\$ 803,319	\$ 124,989,814
Investment pools:					
LOGIC	8,364,059	-	8,364,059	-	8,364,059
Texas CLASS	196,123,356	-	196,123,356	-	196,123,356
Texas Range	2,774	-	2,774	-	2,774
Texas Connect	50,231,584	-	50,231,584	-	50,231,584
Money market funds	19,570,593	-	19,570,593	-	19,570,593
Totals cash and cash equivalents	376,401,981	22,076,880	398,478,861	803,319	399,282,180
Investments					
Government Securities					
US Agency Notes	65,009,168	-	65,009,168	-	65,009,168
US Treasury Notes	122,129,977	-	122,129,977	-	122,129,977
Commercial Paper	97,428,305	-	97,428,305	-	97,428,305
Total Cash and Investments	\$ 660,969,431	\$ 22,076,880	\$ 683,046,311	\$ 803,319	\$ 683,849,630

The following schedule shows the cash, cash equivalents, and investments recorded in the County's fiduciary funds as of year-end.

	Fiduciary Funds	
Cash and Investments	Custodial Funds	OPEB Trust Fund
Cash deposits	\$ 19,172,290	-
Investment pools:		
Texas CLASS	24,764,354	-
Money market funds	-	\$ 206,533
Totals cash and cash equivalents	43,936,644	206,533
Investments		
Government Securities		
US Treasury Notes	-	-
US Agency Notes	-	-
Federal Home Loan Bank	-	-
Commercial Paper	-	-
Fixed Income Fund	-	21,882,366
Domestic Equity Fund	-	22,534,592
International Equity Fund	-	12,118,374
Total Cash and Investments	\$ 43,936,644	\$ 56,741,865

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

B. Deposit and Investment Amounts (continued)

Local Government Investment Cooperative (“LOGIC”) and Texas Cooperative Liquid Assets Securities System Trust (“Texas CLASS”) are local government investment pool organized under the authority of the Interlocal Cooperation Act, chapter 791, Texas Government Code, and the PFIA. Both pools maintain a Net Asset Value of approximately \$1 per share.

The Texas Range Local Government Investment Pool (“Texas Range”) and Texas Connect Local Government Investment Pool are organized in conformity with the PFIA. Both maintain a Net Asset Value of approximately \$1 per share.

These local government investment pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts and do not impose any liquidity fees or redemption gates.

C. Interest Rate Risk

As of year-end, the County had the following investments subject to interest rate risk disclosure, under U.S. generally accepted accounting principles:

Primary Government	Fair Value/ Amortized Cost	Weighted Average Maturity (days)	Percentage of Total Portfolio	Ratings
Cash deposits	\$ 124,989,814	1	18.3%	N/A
Investment pools:				
LOGIC	8,364,059	19	1.2%	AAAm
Texas CLASS	196,123,356	31	28.7%	AAAm
Texas Range	2,774	21	0.00%	AAAmmf
Texas Connect	50,231,584	31	7.35%	AAAm
Money market funds	19,570,593	38	2.86%	AAAm
Investments				
Government Securities				
US Agency Notes	65,009,168	13	9.51%	
US Treasury Notes	122,129,977	359	17.86%	Aaa Moody's
Commercial Paper	97,428,305	30	14.25%	A-1
Total Fair Value/Amortized Cost	<u>\$ 683,849,630</u>			
Portfolio weighted average maturity		<u>82</u>		

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

C. Interest Rate Risk (continued)

Custodial Funds	Fair Value/ Amortized Cost	Weighted Average Maturity (days)	Percentage of Total Portfolio	Ratings
Cash deposits	\$ 19,172,290	1	43.6%	N/A
Investment pools:				
Texas CLASS	24,764,354	31	56.4%	AAAmmf
Money market funds	-			
Totals cash and cash equivalents	43,936,644			
Portfolio weighted average maturity		18		

It is the County’s policy to select any individual investment with a maximum stated maturity of thirty-six (36) months. Portfolio maturities will be structured to meet the obligations of the County first and then to achieve the highest rate of return of interest. When the County has funds not required to meet current year obligations, maturity restraints will be imposed based upon the investment strategy for the group of funds.

Investments in commercial paper held by the County as well as funds held by the County’s OPEB Trust are valued using Level 2 inputs. Where appropriate, maturities for these investments, in years, are as follows:

	Less than 1	1 to 5	6 to 10	11 +	Not Classified
Commercial Paper	100%	-	-	-	-
Fixed Income Fund	3.50%	26.80%	23.70%	45.70%	0.30%

D. Credit Risk

The County’s investment policy, which includes the Authority, does not require investments to hold certain credit ratings issued by nationally recognized statistical rating organizations. As of September 30, 2024, S&P Global Ratings rated both Texas CLASS, LOGIC and Texas Connect “AAAm”. Fitch Ratings rated Texas Range “AAAmf”.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

E. Concentration of Credit Risk

It is the County's policy to diversify its portfolio to eliminate the risk of loss resulting from a concentration of assets in a specific maturity (save and except zero duration funds), a specific issuer or a specific class of investments. To achieve this diversification, the County will limit investments in specific types of securities to the following percentages of the total investment portfolio, to include demand deposits:

Investment Type	Maximum Investment %
Repurchase Agreements	up to 80%
Certificates of Deposit	up to 50%
U.S. Treasury Bills/Notes	up to 100%
Other U.S. Government Securities	up to 100%
Authorized Local Government Investment Pools	up to 100%
No Load Money Market Mutual Funds	up to 80%
Municipal Bonds	up to 50%
Commercial Paper	up to 50%
Bankers Acceptances	up to 15%

It is the County's policy to select investments in order to provide stability of income and reasonable liquidity. As of and for the year ended September 30, 2024, the County's cash and investment holdings were in compliance with the County's investment policy.

NOTE 3 – RECEIVABLES

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2024, were as follows:

	Governmental Activities							
	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	FBC Assistance Districts	Non-major Governmental	Internal Service	Totals
Receivables:								
Property taxes	\$ 11,347,888	\$ 2,972,212	\$ -	\$ -	\$ -	\$ 1,137,301	\$ -	\$ 15,457,401
Sales taxes	-	-	-	-	3,716,094	517,370	-	4,233,464
Grants	7,765,583	-	-	-	-	4,756,812	-	12,522,395
Fines and fees	201,039,451	-	-	-	-	-	-	201,039,451
Other	3,433,680	26,784,720	55,004	500,000	16,880	2,813,079	478,251	34,081,614
Gross receivables	223,586,602	29,756,932	55,004	500,000	3,732,974	9,224,562	478,251	267,334,325
Less: allowance for uncollectibles	(155,191,714)	(380,184)	-	-	-	(256,053)	-	(155,827,951)
Totals	\$ 68,394,888	\$ 29,376,748	\$ 55,004	\$ 500,000	\$ 3,732,974	\$ 8,968,509	\$ 478,251	\$ 111,506,374

Receivables reflected in the EpiCenter Operating Fund of \$312,744 are all short-term amounts due for center rentals and no allowance for doubtful accounts has been made or deemed appropriate.

NOTE 4 – PROPERTY TAXES

The County's tax year covers the period October 1st through September 30th. The County's property taxes are levied annually in October on the basis of the Fort Bend Central Appraisal District's ("CAD") assessed values as of January 1st of that calendar year. Such taxes become delinquent on February 1st of the subsequent calendar year. The CAD establishes appraised values at 100% of market value less exemptions. The County's property taxes are billed and collected by the County's Tax Assessor/Collector.

A. 2023 Tax Year

Property taxes are prorated between the General, certain Special Revenue, and Debt Service Funds based on rates adopted for the year of the levy. For the 2024 fiscal year (2023 tax year), the County levied property taxes of \$0.4389 per \$100 of assessed valuation. The 2023 rates resulted in total adjusted tax levies of approximately \$482.6 million based on a total adjusted valuation of approximately \$109.9 billion. The total tax rate in the 2023 tax year was prorated as follows:

	<u>2023 Rate</u>	<u>2023 Limit</u>
General, certain Special Revenue and Debt Service Funds	\$ 0.426500	\$ 0.80000
Fort Bend County Drainage District	0.012400	0.25000
Total Tax Rate	<u>\$ 0.438900</u>	<u>\$ 1.05000</u>

B. Fort Bend Central Appraisal District

The Fort Bend Central Appraisal District ("CAD"), a separate governmental entity, is responsible for the recording and appraisal of property for all taxing units in the County.

The CAD is required by state law to assess property at 100% of its appraised value. Further, real property must be appraised at least every four years. Under certain circumstances, the taxpayers and taxing units, including the County, may challenge orders of the CAD's Appraisal Review Board through various appeals and, if necessary, legal action may be taken.

The Commissioners Court will continue to set the tax rates on the property. State law also provides that, if approved by the qualified voters in the County collection functions may be assigned to the CAD.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 5 – INTERFUND ACTIVITY

During the year, funds advance cash for various projects and situations, which create receivables and payables between these funds. All of these interfund balances are expected to be paid within one year. As of September 30, 2024, the interfund receivables and payables were as follows:

Payable Funds	Receivable Funds				Totals
	General	Debt Service	Non-major Governmental	Internal Service	
General	\$ -	\$ 1,298,189	\$ 397,484	\$ -	\$ 1,695,673
Capital Projects	54,947,123	-	-	71,047	55,018,170
COVID Response	1,327,487	-	-	233,108	1,560,595
County Assistance Districts	1,906,345	-	-	-	1,906,345
Non-major	7,342,589	-	5,945	5,580,447	12,928,981
Internal Service	428,590	5,962	-	11,983	446,535
Enterprise	5,605,075	-	-	-	5,605,075
Total Governmental Activities	<u>\$ 71,557,209</u>	<u>\$ 1,304,151</u>	<u>\$ 403,429</u>	<u>\$ 5,896,585</u>	<u>\$ 79,161,374</u>

Transfers totaling approximately \$64.7 million were made during the year primarily for the purpose of moving unrestricted fund revenues to finance various programs that the government must account for in other funds in accordance with the budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs. The Transfer from the Debt Service Fund to the General Fund represents the principal payment of a property tax secured note payable, which due to the short-term nature of the instrument is required to be reported in the General Fund.

Transfers Out	Transfers In				Totals
	General	Debt Service	Non-major Governmental	Internal Service	
General	\$ -	\$ -	\$ 17,537,454	\$ 25,000,000	\$ 42,537,454
Debt Service	19,935,000	-	-	-	19,935,000
County Assistance Districts	-	1,047,048	-	-	1,047,048
Non-major Governmental	1,168,150	-	-	-	1,168,150
Total Governmental Activities	<u>\$ 21,103,150</u>	<u>\$ 1,047,048</u>	<u>\$ 17,537,454</u>	<u>\$ 25,000,000</u>	<u>\$ 64,687,652</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 6 – CAPITAL ASSETS

A summary of changes in the primary government's capital assets for the year ended September 30, 2024, is as follows for Governmental Activities:

	Governmental Activities		
	Balances 10/1/23	Additions	Retirements/ Transfers
			Balances 9/30/24
Capital assets not being depreciated:			
Land	\$ 584,687,333	\$ 56,269,845	\$ (22,711)
Construction in progress	99,814,877	138,900,290	(95,523,171)
Total capital assets not being depreciated	684,502,210	195,170,135	(95,545,882)
Depreciable and amortizable capital assets:			
Vehicles	59,693,418	18,792,573	(3,417,406)
Office furniture and equipment	72,094,599	7,826,878	(1,395,108)
Leased assets	210,298		
Subscription assets	9,443,341	4,599,392	
Machinery and equipment	40,913,522	4,868,841	(1,199,066)
Buildings, facilities and improvements	643,107,932	61,700,753	(109,683)
Leased assets	1,676,635		(239,041)
Infrastructure	2,931,372,060	577,488,891	-
Total depreciable and amortizable capital assets	3,758,511,805	675,277,328	(6,360,304)
Accumulated depreciation and amortization for:			
Vehicles	(37,618,404)	(6,951,485)	3,273,681
Office furniture and equipment	(42,078,799)	(7,540,774)	1,298,964
Leased assets	(115,404)	(42,175)	
Subscription assets	(1,010,779)	(3,232,245)	
Machinery and equipment	(24,302,549)	(2,544,871)	988,811
Buildings, facilities and improvements	(210,540,599)	(22,158,903)	172,510
Leased assets	(957,412)	(420,518)	24,840
Infrastructure	(562,214,962)	(91,097,910)	-
Total accumulated depreciation and amortization	(878,838,908)	(133,895,476)	5,758,806
Depreciable and amortizable capital assets, net	2,879,672,897	541,381,852	(601,498)
Total governmental activities capital assets, net	\$ 3,564,175,107	\$ 736,551,987	\$ (96,147,380)

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 6 – CAPITAL ASSETS (continued)

Depreciation and amortization expenses were charged to the following functions in the statement of activities:

General administration	\$ 9,573,675
Financial administration	366,397
Administration of justice	8,821,809
Construction and maintenance	90,542,210
Drainage District	3,914,832
Health and welfare	5,054,903
Cooperative services	118,259
Public safety	6,718,988
Parks and recreation	6,450,545
Library	2,293,414
Capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	<u>40,444</u>
Total Depreciation and Amotization Expense	<u>\$ 133,895,476</u>

A summary of changes in the primary government's capital assets for the year ended September 30, 2024, is as follows for Business-Type Activities:

	Business-Type Activities		
	Balances 10/1/23	Additions	Retirements/ Transfers
	Balances 9/30/24		
Depreciable capital assets:			
Building improvements	\$ 3,642,829	\$ -	\$ -
Total other capital assets	<u>3,642,829</u>	<u>-</u>	<u>-</u>
Accumulated depreciation for:			
Building improvements	(46,703)	(93,406)	-
Total accumulated depreciation	<u>(46,703)</u>	<u>(93,406)</u>	<u>-</u>
Depreciable capital assets, net	<u>3,596,126</u>	<u>(93,406)</u>	<u>-</u>
Total Governmental Activities capital assets, net	<u>\$ 3,596,126</u>	<u>\$ (93,406)</u>	<u>\$ -</u>

Depreciation Expense as reported in Business-Type Activities

\$93,406

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 6 – CAPITAL ASSETS (continued)

Net Investment in Capital Assets

	6	Governmental Activities	Business- Type Activities
Capital Assets	\$	4,204,511,149	\$ 3,502,720
Less capital related debt:			
General obligation bonds		(979,059,190)	-
Tax notes		(31,285,000)	-
Capital financings		(124,028,957)	-
Leases		(147,007)	-
Subscriptions payable		(9,009,283)	-
Deferred Charges on Debt Refunding		1,343,498	-
Premiums on issuance of debt		(97,086,812)	-
Retainage payable (non capital projects)		(9,754,800)	-
less unspent bond proceeds		204,975,131	-
Net Investment in Capital Assets	\$	<u>3,160,458,729</u>	<u>\$ 3,502,720</u>

NOTE 7 – LONG-TERM DEBT

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Bonded debt along with capital financings, leases and Subscription Based Information Technology Arrangements or SBITA's are funded primarily by property taxes from the Debt Service Fund. Accrued compensated absences are payable by the fund in which the individual positions are budgeted with the majority of the liability arising from the General Fund.

A summary of long-term liability transactions of the County for the year ended September 30, 2024, follows:

	Balance 10/1/23	Additions	Retirements	Balance 9/30/24	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 678,062,725	\$ 343,895,000	\$ (42,898,535)	\$ 979,059,190	\$ 57,059,801
Notes payable	61,077,978	24,925,000	(29,792,978)	56,210,000	31,590,000
Premiums on bonds	70,119,799	37,888,190	(10,921,177)	97,086,812	-
Total bonds payable	<u>809,260,502</u>	<u>406,708,190</u>	<u>(83,612,690)</u>	<u>1,132,356,002</u>	<u>88,649,801</u>
Capital financing payable	122,276,303	5,625,836	(3,873,182)	124,028,957	4,322,733
Lease payable	364,030	-	(217,023)	147,007	135,822
SBITAs payable	7,817,018	3,818,629	(2,626,364)	9,009,283	1,841,006
Accrued compensated absences	12,827,089	10,465,724	(10,000,994)	13,291,819	3,322,955
Total Long-Term Liabilities	<u>\$ 952,544,942</u>	<u>\$ 426,618,379</u>	<u>\$ (100,330,253)</u>	<u>\$ 1,278,833,068</u>	<u>\$ 98,272,317</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 7 – LONG-TERM DEBT (continued)

A. General Obligation Bonds

B.

The County issues general obligation bonds primarily for the purpose of funding construction projects. The Facilities and Justice Center Limited Tax Bonds were issued to provide funds for the construction of major County facilities. The Unlimited Tax Road Bonds have been issued to fund the acquisition of right-of-way and the construction of roads and bridges that are within the County's major thoroughfare plan. During the current fiscal year, the County issued the following bonds and certificates of obligation:

Long-term bonded debt as of September 30, 2024, is as follows:

Original Issue	Description	Interest Rate %	Matures	Debt Outstanding
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	\$ 4,115,000
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	29,495,000
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	54,705,000
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	48,410,000
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	60,765,000
47,550,000	* Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	23,360,000
4,952,549	* Tax and Revenue Certificates of Obligation Taxable, Series 2017B (QECB)	3.594	2030	3,054,190
17,000,000	* Certificates of Obligation, Series 2017	2.36	2033	11,365,000
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	42,475,000
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	28,815,000
21,620,000	Certificates of Obligation, Series 2020A	3.00 - 5.00	2045	19,910,000
25,405,000	Permanent Improvement Bonds - Drainage, Series 2020	3.00 - 5.00	2040	22,655,000
31,455,000	Certificates of Obligation, Series 2020	5.00	2040	21,190,000
36,540,000	General Obligation Refunding Bonds, Series 2020	4.00 - 5.00	2032	27,950,000
54,235,000	Unlimited Tax Road Bonds, Series 2020	5.00	2045	49,415,000
33,650,000	Certificates of Obligation, Series 2022	3.00 - 5.00	2042	31,570,000
43,655,000	Unlimited Tax Road Bonds, Series 2022	4.00 - 5.00	2052	42,220,000
33,775,000	Certificates of Obligation, Series 2023	5.00	2043	32,770,000
82,130,000	Unlimited Tax Road Bonds, Series 2023	5.00 - 5.25	2053	80,925,000
103,880,000	Lease Revenue Bonds, Series 2023	5.00	2053	103,880,000
111,810,000	Unlimited Tax Road Bonds, Series 2024	5.00	2044	111,810,000
34,365,000	Limited Tax Facility Bonds, Series 2024	5.00	2044	34,365,000
93,840,000	Certificates of Obligation, Series 2024	5.00	2044	93,840,000
Total General Obligation Bonds				<u>\$ 979,059,190</u>

* The certificate of obligation (2017 & 2017A) and tax note series bond issues are supported by a tax-backed pledge from the County and were privately placed. An annual budget allocation is made from sales tax collections from County Assistance Districts and a Management District to fund the debt service requirements for the fiscal year. The 2017B certificate of obligation series is also supported by a tax-backed pledge from the County. The annual budget for this issue is funded from energy savings within the county jail facility as reported by the consultant who managed the improvements funded from the bond proceeds of this issue.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 7 – LONG-TERM DEBT (continued)

A. General Obligation Bonds (continued)

Unlimited Tax Road Bonds, Series 2023 for \$111.8 million were issued August 29, 2024, the proceeds of which will be used for the purposes of (i) constructing and improving transportation projects within Fort Bend County, Texas, including state highways, County roads, bridges, and related drainage, and specifically the construction and improvement of roads, bridges and related drainage that constitute connecting links and integral parts of County roads and state highways located both within the County and also within the corporate limits of the cities in the County, including but not limited to, Sugar Land, Rosenberg, Richmond, Missouri City, Stafford, and Houston, (ii) construction, maintenance and operation of macadamized, graveled or paved roads and turnpikes, including roads and turnpikes that are integral parts or connecting links with county roads or state highways, or in aid thereof, within the cities of Kendleton, Rosenberg, Fairchilds, Needville, Richmond, Stafford, Missouri City, Meadows Place, Fulshear and Sugar Land, and (iii) paying the costs of issuance of the Road Bonds.

Limited Tax Facility bonds, Series 2024 for \$34.4 million were issued August 29, 2024, will be used for the purposes of (i) constructing, improving, renovating, equipping and acquiring land, buildings and facilities for park and recreational purposes, and (ii) paying the costs of issuance of the Limited Tax Bonds.

Certificates of Obligation, Series 2024 for \$ 93.8 million issued August 29, 2024, the proceeds of which will be used for the purposes of (i) constructing and improving County roads and related drainage, detention, parking and traffic signals; (ii) constructing, equipping and renovating County buildings and facilities, including the Precinct 3 Annex, IT building, elections building and the County Mosquito Control Unit; (iii) acquisition of County and drainage-related vehicles and equipment; (iv) constructing and improving County parks; (v) paying the cost of professional services incurred in connection therewith; and (vi) paying the costs of issuance of the Certificates.

Fort Bend County, Texas Public Facility Corporation Lease Revenue Bonds Series 2023-

On December 21, 2023, The corporation issued \$103.9 million in Fort Bend County, Texas Public Facility Corporation Lease Revenue Bonds Series 2023 (the “Bonds”), the proceeds of which were loaned to CFC SO Training Facility (the “Company”) to develop the new Sheriff’s Office Training Facility (the “Project”). on a certain 30.703 acres property (the “Property”) in Rosenberg, Texas and, and to pay a portion of the costs of issuance of the Bonds. The Property, previously transferred to the Corporation by the County was then leased to the Company pursuant to a ground lease. The Company agreed to lease the Property and the Project back to the County pursuant to a facilities lease.

The Fort Bend County Toll Road Authority and Fort Bend Grand Parkway Toll Road Authority have two outstanding subordinate lien toll road revenue issues (FBCTRA 2020 general obligation refunding series, and FBGPTRA 2021 & 2021A series) that are supported by a tax backed pledge from the County. These series are not shown in the table above but are illustrated in the annual reports for each of the Authorities. The debt service for these issues are funded annually from toll revenue from each of the Authorities.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 7 – LONG-TERM DEBT (continued)

A. General Obligation Bonds (continued)

Annual debt service requirements to maturity for the general obligation bonds are summarized as follows:

Year Ending September 30	Publicly Sold			Direct Borrowings and Direct Placements		
	Principal	Interest	Totals	Principal	Interest	Totals
2025	\$ 55,650,000	\$ 44,633,497	\$ 100,283,497	\$ 1,409,801	\$ 362,692	\$ 1,772,493
2026	56,835,000	41,771,476	98,606,476	1,461,655	323,122	1,784,777
2027	57,540,000	38,922,626	96,462,626	1,519,121	282,055	1,801,176
2028	58,620,000	36,039,176	94,659,176	1,582,222	239,353	1,821,575
2029	61,585,000	33,101,976	94,686,976	1,640,977	194,991	1,835,968
2030-2034	228,035,000	131,016,325	359,051,325	6,805,414	363,824	7,169,238
2035-2039	181,025,000	84,198,213	265,223,213	-	-	-
2040-2044	155,395,000	45,344,588	200,739,588	-	-	-
2045-2049	58,860,000	19,610,375	78,470,375	-	-	-
2050-2054	51,095,000	5,071,631	56,166,631	-	-	-
Total	<u>\$ 964,640,000</u>	<u>\$ 479,709,884</u>	<u>\$ 1,444,349,884</u>	<u>\$ 14,419,190</u>	<u>\$ 1,766,035</u>	<u>\$ 16,185,225</u>

All of the County's outstanding bond issues are subject to federal arbitrage regulations. The County complies with the five-year reporting requirements to the Internal Revenue Service for rebate calculation. As of the date of this report, the County has no contingent rebatable arbitrage.

Bond Election November 2023

On November 7, 2023, county voters approved the \$712 million Mobility and the \$153 million Parks and Recreation Bond propositions by margins of 64% and 52%, respectively. After this election, the County's authorized but unissued bonds are as follows:

Purpose	Date	Amount	Issued to Date	Unissued Balance
	Authorized	Authorized		
Mobility Projects	11/7/2023	\$ 712,630,000	\$ -	\$ 712,630,000
Parks and Recreation	11/7/2023	153,000,000	-	153,000,000
Mobility Projects	11/3/2020	218,185,000	-	218,185,000
Parks and Recreation	11/3/2020	38,400,000	-	38,400,000
Mobility Projects	11/1/2017	218,580,000	140,000,000	78,580,000
Flood Control (Fort Bend County Drainage District)	11/5/2019	83,000,000	30,000,000	53,000,000
		<u>\$ 1,423,795,000</u>	<u>\$ 170,000,000</u>	<u>\$ 1,253,795,000</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

B. Notes Payable

The County issues Tax Notes and other notes payable to fund various capital projects and working capital needs.

On August 29, 2024, the County issued the "Fort Bend County, Texas Tax Anticipation Note, Series 2024" for \$24,925,000, the proceeds of which were used for the purposes of (i) working capital to address the County's cumulative cash flow deficit relating to OPEB Trust contributions and (ii) paying the costs of issuance of the Note. These Notes will mature on March 1, 2025, and will be retired with tax proceeds from the Debt Service Fund.

Notes Payable as of September 30, 2024, are as follows:

<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate %</u>	<u>Matures</u>	<u>Debt Outstanding</u>
Notes Payable				
\$13,000,000	Tax Note Series 2020	1.06	2027	\$ 5,860,000
30,000,000	Tax Note Series 2022	3.50	2029	25,425,000
24,925,000	Tax Anticipation Notes, Series 2024	5.00	2025	24,925,000
	Total Tax Notes			<u>\$ 56,210,000</u>

Annual debt service requirements to maturity for notes payables are summarized as follows:

<u>Year Ending September 30</u>	<u>Publicly Sold</u>			<u>Direct Borrowings and Direct Placements</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2025	\$ 24,925,000	\$ 630,049	\$ 25,555,049	\$ 6,665,000	\$ 869,129	\$ 7,534,129
2026	-	-	-	6,860,000	679,971	7,539,971
2027	-	-	-	7,055,000	484,510	7,539,510
2028	-	-	-	5,260,000	282,625	5,542,625
2029	-	-	-	5,445,000	95,288	5,540,288
Total	<u>\$ 24,925,000</u>	<u>\$ 630,049</u>	<u>\$ 25,555,049</u>	<u>\$ 31,285,000</u>	<u>\$ 2,411,522</u>	<u>\$ 33,696,522</u>

NOTE 7 – LONG-TERM DEBT (continued)

C. Leases

On 02/01/2021, Fort Bend County, TX entered into a 60-month lease as Lessee for the use of Mailing Equipment. An initial lease liability was recorded in the amount of \$210,298. As of 09/30/2024, the value of the lease liability is \$55,108 Fort Bend County, TX is required to make quarterly fixed payments of \$11,268. The lease has an interest rate of 2.9600%. The Equipment estimated useful life was 60 months as of the contract commencement. The value of the right to use asset as of 09/30/2024 of \$210,298 with accumulated amortization of \$157,579 is included with Equipment on the Lease Class activities table found below.

On 01/01/2020, Fort Bend County, TX entered into a 60-month lease as Lessee for the use of 700 Industrial, Elections. An initial lease liability was recorded in the amount of \$608,838 As of 09/30/2024, the value of the lease liability is \$91,899. Fort Bend County, TX is required to make monthly fixed payments of \$30,784. The lease has an interest rate of 2.9600%. The buildings estimated useful life was 360 months as of the contract commencement. The value of the right to use asset as of 09/30/2024 of \$1,213,035 with accumulated amortization of \$1,128,530 is included with Buildings on the Lease Class activities table found below. Fort Bend County, TX has 1 extension option(s), each for 12 months.

A summary of leases outstanding at September 30, 2024 follows:

Original Issue	Description	Interest Rate %	Matures	Debt Outstanding
Leases				
\$1,213,035	Elections Warehouse	2.467	2025	\$ 91,899
210,298	Mailing Equipment	2.467	2026	55,108
				<u>\$ 147,007</u>

The future required payments for the leases through maturity are as follows:

Fiscal Year Ending Sept. 30,	Leases		
	Principal	Interest	Total
2025	135,822	1,600	137,422
2026	11,185	83	11,268
Totals	<u>\$ 147,007</u>	<u>\$ 1,683</u>	<u>\$ 148,690</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 7 – LONG-TERM DEBT (continued)

B. Capital Financings

The details of the County's direct placements capital financing as of September 30, 2024, are as follows:

Original Issue	Description	Interest Rate %	Matures	Debt Outstanding
Capital Financing				
\$ 4,861,625	Network Refresh	5.00	2026	\$ 2,030,117
19,689,775	Axon Tasers and Cameras financing	5.00	2031	15,272,469
100,140,000	EPICenter Financing	4.00 - 5.00	2050	100,140,000
2,050,832	Axon Tasers and Cameras financing#2	5.00	2031	1,331,450
2,263,306	Isilon Storage	3.31	2028	2,263,306
1,850,935	VxRail Servers	3.31	2028	1,850,935
1,140,680	Axon Tasers and Cameras financing #3	3.31	2030	1,140,680
				<u>\$ 124,028,957</u>

The future required payments for the capital financings through maturity are as follows:

Fiscal Year Ending Sept. 30,	Capital Financings		
	Principal	Interest	Total
2025	4,322,733	4,893,585	\$ 9,216,318
2026	6,635,216	4,722,884	11,358,100
2027	5,816,185	4,490,987	10,307,172
2028	6,030,089	4,281,023	10,311,112
2029	5,142,261	4,062,148	9,204,409
2030-2034	20,232,473	17,462,375	37,694,848
2035-2039	18,720,000	13,376,775	32,096,775
2040-2044	22,885,000	9,210,500	32,095,500
2045-2049	27,950,000	4,143,400	32,093,400
2050-2054	6,295,000	125,900	6,420,900
Totals	<u>\$ 124,028,957</u>	<u>\$ 66,769,578</u>	<u>\$ 190,798,535</u>

NOTE 7 – LONG-TERM DEBT (continued)

E. Subscription Based Information Technology Arrangements (SBITAs)

For the year ended September 30, 2023, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

On 07/31/2023, Fort Bend County, TX entered into a 120 month subscription for the use of Workday Learning Software Subscription-605801000. An initial subscription liability was recorded in the amount of \$6,137,359. As of 09/30/2024, the value of the subscription liability is \$5,544,167 Fort Bend County, TX is required to make annual payments ranging from \$201,454 to \$ 825,514 throughout the subscription term. The subscription has an interest rate of 2.4500%. The value of the right to use asset as of 09/30/2024 of \$6,402,240 with accumulated amortization of \$794,337 is included with Software on the Subscription Class activities table found below. Fort Bend County, TX had a termination period of 1 month as of the subscription commencement.

On 11/01/2023, Fort Bend County, TX entered into a 60 month subscription for the use of Apollo Cyber Defense Software Subscription-605801045. An initial subscription liability was recorded in the amount of \$2,356,701.95. As of 09/30/2024, the value of the subscription liability is \$1,765,994. Fort Bend County, TX is required to make annual payments ranging from \$478,312 to \$ 478,662 throughout the subscription term. The subscription has an interest rate of 3.3050%. The value of the right to use asset as of 09/30/2024 of \$2,356,702 with accumulated amortization of \$432,062 is included with Software on the Subscription Class activities table found below.

On 10/01/2022, Fort Bend County, TX entered into a 36 month subscription for the use of eCivics License-605801020. An initial subscription liability was recorded in the amount of \$286,329. As of 09/30/2024, the value of the subscription liability is \$95,411 Fort Bend County, TX is required to make annual fixed payments of \$98,500.00. The subscription has an interest rate of 3.2380%. The value of the right to use asset as of 09/30/2024 of \$286,329 with accumulated amortization of \$190,886 is included with Software on the Subscription Class activities table found below.

On 10/01/2023, Fort Bend County, TX entered into a 36 month subscription for the use of ESRI, GIS Enterprise-605801030. An initial subscription liability was recorded in the amount of \$642,101. As of 09/30/2024, the value of the subscription liability is \$353,323. Fort Bend County, TX is required to make annual payments ranging from \$310,000 to \$ 365,000 throughout the subscription term. The subscription has an interest rate of 3.3050%. The value of the right to use asset as of 09/30/2024 of \$843,711 with accumulated amortization of \$281,237 is included with Software on the Subscription Class activities table found below.

On 11/13/2023, Fort Bend County, TX entered into a 36 month subscription for the use of Infor Lawson-605801040. An initial subscription liability was recorded in the amount of \$961,609.83. As of 09/30/2024, the value of the subscription liability is \$961,610. Fort Bend County, TX is required to make annual payments ranging from \$481,106 to \$ 529,216 throughout the subscription term. The subscription has an interest rate of 3.3050%. The value of the right to use asset as of 09/30/2024 of \$1,398,979 with accumulated amortization of \$427,466 is included with Software on the Subscription Class activities table found below.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 7 – LONG-TERM DEBT (continued)

B. Subscription Based Information Technology Arrangements (SBITAs)(continued)

SBITAs payable at September 30, 2024, consist of the following:

<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate %</u>	<u>Matures</u>	<u>Debt Outstanding</u>
Technology Financing (SBITA)				
\$6,137,359	Workday Learning Software	2.297	2032	\$ 5,544,167
2,356,702	Apollo Cyber Defense	3.305	2028	1,765,994
286,329	eCivis	2.297	2025	95,411
642,101	ESRI GIS Enterprise	3.305	2025	642,101
961,610	Infor, Lawson	3.305	2025	961,610
	Total SBITAs Payable			<u>\$ 9,009,283</u>

The future required payments for the subscription-based information technology through maturity are as follows:

Fiscal Year	SBITAs		
Ending Sept. 30,	Principal	Interest	Total
2025	\$ 1,841,006	\$ 250,290	\$ 2,091,296
2026	1,915,462	194,532	2,109,994
2027	1,093,301	136,490	1,229,791
2028	1,138,214	105,870	1,244,084
2029	705,979	74,022	780,001
2030-2032	2,315,321	115,108	2,430,429
Totals	<u>\$ 9,009,283</u>	<u>\$ 876,312</u>	<u>\$ 9,885,595</u>

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM

General Information about the Pension Plan

A. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (“TCDRS”). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS in the aggregate issues an Annual Comprehensive Financial Report (“ACFR”) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

B. Benefits Provided

The plan provisions are adopted by the County’s Commissioners Court, within the options available in the Texas state statutes governing TCDRS (“TCDRS Act”). Members can retire with eight or more years of service at age 60 and above, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any County financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee’s contributions to the plan, with interest, and County financed monetary credits. The level of these monetary credits is adopted by the County’s Commissioners Court within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County’s commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the County financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

All employees are eligible for non-duty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits equal two times the employee’s final full-year salary. An employee who leaves County service may withdraw his or her contributions, plus any accumulated interest.

Benefit terms provide for annual cost-of-living adjustments to each employee’s retirement allowance subsequent to the employee’s retirement date. The annual adjustments are one-half of the change in the Consumer Price Index, limited to a maximum increase in retirement allowance of 2 percent for general employees and 3 percent for public safety employees. The County’s Commissioners Court considers providing an additional cost-of-living adjustment after the employee’s retirement date beyond the terms of the plan during the budget process if sufficient funds are available.

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

C. Employees Covered by Benefit Terms

As of September 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1,403
Inactive employees entitled to but not yet receiving benefits	2,920
Active employees	<u>3,312</u>
Total	<u><u>7,635</u></u>

D. Contributions

The County has elected the annually determined contribution rate (“ADCR”) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 13.07% for calendar year 2023 and 13.10% for calendar year 2024. The contribution rate payable by the employee members is 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

The County’s total payroll in fiscal year 2024 was \$240.3 million and the County’s contributions were based on a payroll of \$236.1 million. Contributions made by employees totaled \$16.5 million, and the County made contributions of \$30.8 million during the fiscal year ended September 30, 2024.

Net Pension Liability

The County’s net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

A. Actuarial Assumptions

The total pension liability on the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<u>Actuarial Information</u>	<u>12/31/2023</u>
Actuarial cost method	Entry age
Amortization method	level percentage
Amortization period	of payroll, closed
	17.1 years
Asset valuation method	5-year smoothed
	fair value
Assumptions:	
Investment return	7.6%
Projected salary increases	4.7%
Inflation	2.5%
Cost-of-living adjustments	0.0%

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

A. Actuarial Assumptions (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

B. Discount rate

The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

B. Discount rate (continued)

In order to determine the discount rate to be used by the employer we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. Our alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability ("UAAL") shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the factors above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 7.6%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.5%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

C. Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2024 information for a 10-year time horizon. Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon; the most recent analysis was performed in 2021.

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
Int'l Equities - Developed Markets	MSCI World Ex USA (net)	5.00%	4.75%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FTSE Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.70%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U. S. Treasury	2.00%	0.60%

(1) Target asset allocation adopted at the March 2024 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.20%, per Cliffwater's 2024 capital market assumptions.

(3) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

(5) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

D. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) – (b)
Balances as of December 31, 2022	\$ 960,174,762	\$ 880,313,283	\$ 79,861,479
Changes for the year:			
Service cost	28,990,447	-	28,990,447
Interest on total pension liability	73,589,867	-	73,589,867
Effect of economic/demographic gains or losses	4,657,859	-	4,657,859
Refund of contributions	(2,429,662)	(2,429,662)	-
Benefit payments	(40,104,118)	(40,104,118)	-
Member contributions	-	15,422,697	(15,422,697)
Employer contributions	-	28,799,066	(28,799,066)
Net investment income	-	96,763,964	(96,763,964)
Administrative expenses	-	(511,033)	511,033
Other	-	426,887	(426,887)
Balances as of December 31, 2023	<u>\$ 1,024,879,155</u>	<u>\$ 978,681,084</u>	<u>\$ 46,198,071</u>

Although the General Fund is the primary fund to liquidate pension liabilities through contributions, other funds with eligible employees make proportional contributions as well.

E. Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, as well as what the Fort Bend County net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 1,168,196,946	\$ 1,024,879,155	\$ 905,417,177
Fiduciary net position	978,681,084	978,681,084	978,681,084
Net pension liability / (asset)	<u>\$ 189,515,862</u>	<u>\$ 46,198,071</u>	<u>\$ (73,263,907)</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

F. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2024, the County recognized pension expense as follows:

Pension Expense	Measurement Year 2023
Service cost	\$ 28,990,447
Interest on total pension liability	73,589,867
Administrative expenses	511,033
Member contributions	(15,422,697)
Expected investment return net of investment expenses	(66,963,639)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	1,920,447
Recognition of assumption changes or inputs	10,456,548
Recognition of investment gains or losses	(15,691,644)
Other	(426,887)
Pension expense	<u>\$ 16,963,475</u>

Deferred Inflows / Outflows of Resources

The County's government-wide financial statements as of September 30, 2024 reflect pension related deferred inflows and outflows of resources are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,429,125	\$ 666,286
Changes of assumptions	10,688,918	-
Net difference between projected and actual earnings	4,558,167	-
Contributions made subsequent to measurement date	22,945,167	-
	<u>\$ 43,621,377</u>	<u>\$ 666,286</u>

Contributions made subsequent to the measurement date of the net pension liability but before the end of the County's year-end will be recognized as a reduction of the net pension liability in the subsequent fiscal period.

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

F. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the December 31 measurement date, will be recognized in pension expense as follows:

Measurement Year ended December 31:	Deferred Inflows of Resources
2024	\$ 6,406,452
2025	(1,748,136)
2026	20,380,102
2027	(5,028,494)
Total	\$ 20,009,924

NOTE 9 – DEFERRED COMPENSATION PLAN

The County offers all of its full-time employees a deferred compensation plan created in accordance with Section 457 of the Internal Revenue Code. Nationwide Retirement Solutions, Security Benefit Life, and Edward Jones have been appointed as plan administrators. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to the employees until termination, retirement, death, or emergency. Amounts of compensation deferred by employees under the plan provisions are disbursed to the plan administrators after each pay period. The plan administrators hold all funds invested in the plan and disburse funds to employees in accordance with plan provisions. The County does not maintain significant oversight of the plan administrators’ activities.

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”)

A. Plan Description

In addition to providing pension benefits through the Texas County and District Retirement System, the County sponsors and administers a single employer defined benefit health care plan titled “Fort Bend County Employee Benefit Plan” (“Plan”). The Plan was established and approved by Fort Bend County Commissioners Court and Chapter 175 of the Local Government Code which provides eligible employees, retirees, and their eligible dependents with the following post-employment benefits:

- Eligible retirees have a portion of their medical and dental insurance premiums paid by the County for participation with the County’s healthcare provider; and at the County’s cost to cover current employees.
- Eligible dependents of retirees have a portion of their medical and dental insurance premiums paid by the County for participation with the County’s healthcare provider; and at the County’s cost to cover current employees.

The Plan does not issue a separate, publicly available report.

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)

B. Funding Policy and Contribution Rates

The contribution requirements of the County and plan members are established and may be amended by Commissioners Court. These contributions are neither guaranteed nor mandatory. The County has retained the right to unilaterally modify its payments toward retiree healthcare benefits. The Plan provides for the payment of a portion of the health and dental insurance premiums for eligible retired employees and their dependents. Plan members receiving benefits contribute a percentage of the monthly insurance premium. Currently, the Plan pays a portion of the retiree’s premiums, as well as his or her dependent coverage. The retiree contributes the premium cost each month, less the Plan subsidy. Although the General Fund is the primary fund to liquidate OPEB liabilities through contributions, other funds with eligible employees make proportional contributions as well.

The County is statutorily required to permit retiree participation in the health insurance program on a pooled non-differentiated basis. The County, therefore, charges both groups an equal, blended rate premium. Although both groups are charged the same rate, GAAP requires the actuarial figures to be calculated using age adjusted premiums approximating claim costs for retirees separately from active employees. The use of age adjusted premiums results in the addition of an implicit rate subsidy into the actuarial accrued liability. However, the County has elected to contribute to the Plan at a rate that is based on an actuarial valuation prepared using the blended rate premium that is actually charged to the Plan.

In addition to providing pension benefits through the Texas County and District Retirement System, the County has opted to provide eligible retired employees with the following post-employment benefits:

- Eligible retirees receive the same healthcare benefits as current eligible County employees.
- Eligible retirees may purchase healthcare coverage for eligible dependents at the same subsidized cost to current eligible County employees.

The County is statutorily required to permit retiree participation in the health insurance program on a pooled non-differentiated basis. For budgetary purposes, the County recognizes its share of the costs of providing these benefits when paid, on a “pay-as-you-go” basis. The County has had an actuarial valuation of its post-retirement benefit liability performed as of October 1, 2023. At that date, there were 803 retirees and 383 spouses of retirees receiving benefits and 2,765 active members not yet receiving benefits.

C. Changes in Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances as of September 30, 2023	\$ 355,425,690	\$ 25,050,161	\$ 330,375,529
Changes for the year:			
Service cost	13,065,881	-	13,065,881
Interest on total OPEB liability	25,316,987	-	25,316,987
Effect of economic/demographic gains or losses	(19,947,259)	-	(19,947,259)
Benefit payments	(13,875,317)	(13,875,317)	-
Net investment income	-	6,691,704	(6,691,704)
Employer contributions	-	38,875,317	(38,875,317)
Balances as of September 30, 2023	<u>\$ 359,985,982</u>	<u>\$ 56,741,865</u>	<u>\$ 303,244,117</u>

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)

D. Sensitivity Analysis

The following presents the net OPEB liability of the County, calculated using the discount rate of 7.00%, as well as what the County’s net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate.

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Net OPEB liability	\$ 354,969,385	\$ 303,244,117	\$ 260,619,714

The following presents the net OPEB liability of the County, calculated using the current healthcare cost trends as well as what the County's net OPEB liability would be if it were calculated using trend rates that are 1-percentage-point lower or 1-percentage-higher than the current rate:

	1% Decrease	Current Trend Rate	1% Increase
Net OPEB liability	\$ 252,640,562	\$ 303,244,117	\$ 366,547,531

E. OPEB Expense and Deferred Inflows of Resources

For the year ended September 30, 2024, the County recognized OPEB expense as follows:

OPEB Expense	Measurement Year 2024
Service cost	\$ 13,065,881
Interest on total OPEB liability	25,316,987
Expected investment return net of investment expenses	(2,613,712)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(7,342,498)
Recognition of assumption changes or inputs	(31,166,902)
Recognition of investment gains or losses	(537,206)
OPEB expense	<u>\$ (3,277,450)</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)

E. OPEB Expense and Deferred Inflows of Resources (continued)

As of the measurement date of September 30, 2024, the County reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 14,812,049	\$ 48,120,726
Change in assumptions	57,784,348	270,858,752
Net difference between projected and actual earnings	-	2,427,220
Total	<u>\$ 72,596,397</u>	<u>\$ 321,406,698</u>

Amounts currently reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Measurement Year ending September 30,	Deferred Inflows of Resources
2025	\$ (39,046,606)
2026	(39,046,606)
2027	(39,849,995)
2028	(50,121,394)
2029	(46,332,286)
thereafter	(34,413,414)
	<u>\$ (248,810,301)</u>

F. Key Actuarial Methods and Assumptions

Valuation Date	October 1, 2023
Measurement Date	September 30, 2024
Discount Rate	7.00%
Actuarial cost method	Entry Age Normal
Inflation	2.31%
Medical Trend Rate	7.20% - 3.70% Pre-65 year medical 5.30 - 3.70% Post-65 year prescription
Salary increases including inflation	4.75%-0.60%

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 11 – FUND BALANCE / NET POSITION

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned, as described in Note 1. Fund balances for all the major and non-major governmental funds as of September 30, 2024, were distributed as follows:

	General Fund	Debt Service Fund	Capital Project Funds	FBC Assistance Districts	Non-major Governmental Funds	Totals
Nonspendable:						
Prepaid items	\$ 76,875	\$ -	\$ -	\$ -	\$ 23,644	\$ 100,519
Subtotal	76,875	-	-	-	23,644	100,519
Restricted for:						
General administration	997,419	-	-	-	7,525,631	8,523,050
Financial administration		-	-	-	101,383	101,383
Administration of justice	3,016,570	-	-	-	5,594,840	8,611,410
Construction and maintenance	3,290,380	-	196,523,852	79,020,191	43,223,280	322,057,703
Health and human services	1,964,003	-	-	-	181,321	2,145,324
Cooperative services	1,638	-	-	-	5,669,834	5,671,472
Public safety	52,104	-	-	-	-	52,104
Parks and recreation	441,925	-	-	-	-	441,925
Libraries and education	5,271	-	-	-	99,301	104,572
Debt service		43,643,192			-	43,643,192
Subtotal	9,769,310	43,643,192	196,523,852	79,020,191	62,395,590	391,352,135
Committed to:						
General administration	24,697,827	-	-	-	-	24,697,827
Construction and maintenance	2,247,001	-	-	-	-	2,247,001
Health and human services	262,250	-	-	-	-	262,250
Subtotal	27,207,078	-	-	-	-	27,207,078
Unassigned	113,861,523	-	-	-	(1,320,135)	112,541,388
Total Fund Balances	<u>\$ 150,914,786</u>	<u>\$ 43,643,192</u>	<u>\$ 196,523,852</u>	<u>\$ 79,020,191</u>	<u>\$ 61,099,099</u>	<u>\$ 531,201,120</u>

The County has a policy to maintain a fund balance level of 15% of operating expenditures for the General Fund. The total General Fund balance at the end of 2024 totaled \$150.9 million representing 35.6% of operating expenditures. The unassigned balance totaled \$113.9 million representing 26.8% of operating expenditures.

The County's EpiCenter Operations proprietary fund reported a deficit net position at year end. Management believes future activity will fully fund this deficit.

The Juvenile Operations Special Revenue Fund had a deficit fund balance of \$1.3 million at year end which will be funded through periodic transfers in the 2025 fiscal year.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 12 – CONTINGENCIES AND COMMITMENTS

A. Construction Contract Commitments

The County had several capital improvement commitments as of September 30, 2024. A contract between two parties does not result immediately in the recognition of a liability. Instead, a liability is incurred when performance has occurred under the contract. Until such time as performance takes place, these contracts represent a commitment rather than a liability. Construction in progress and remaining commitments under related construction contracts for general government construction projects as of September 30, 2024, is as follows:

Projects	Balances 10/1/2023	Increase and Adjustments - Retainage Included	Decreases Capitalizations and Adjustments	Balances 9/30/2024	Remaining Commitments
Mobility Projects - Bonds	\$ 39,920,875	\$ 48,463,088	\$ (35,794,504)	\$ 52,589,459	\$ 74,336,250
PFC SO Training Facility	-	33,524,637	-	33,524,637	-
Facilities Improvement Project	3,394,505	8,668,003	-	12,062,508	5,418,173
Westpark P&R	113,880	5,219,808	-	5,333,688	31,690
New Elections Admin. Office	-	4,105,440	-	4,105,440	944,969
2023 Oyster CRK LK OL #23004x	-	3,376,977	-	3,376,977	-
Brazos River Erosion	-	2,875,704	-	2,875,704	8,682,420
Arcola-Fresno Tipping Fees	1,450,274	427,243	-	1,877,517	-
Road Construction Project	1,800,371	474,205	-	2,274,576	-
Memorial Park and Learning Center	311,992	1,778,578	-	2,090,570	25,733
2024RB Traffic Signal Upgrades	-	1,938,495	-	1,938,495	94,670
ARPA Public Infrastructure	6,338	1,550,813	-	1,557,151	914,546
Video Surveillance Upgrade	1,405,755	518	-	1,406,273	76,768
Sundial Park 2023 Parks Bond	-	1,235,373	-	1,235,373	948
ARPA CIP/Special Purchases	13,545	1,162,600	-	1,176,145	148,151
Texas Heritage Parkway	-	1,153,604	-	1,153,604	267,898
Big Creek Expansion Project	1,137,790	8,967	-	1,146,757	782,245
New IT Facility	357,000	785,400	-	1,142,400	774,121
PCT2 Boys & Girls Club	180,890	846,485	-	1,027,375	4,774,114
Post Oak Fields	5,936,795	376,387	(6,313,182)	-	-
New North Library	15,366,943	492,218	(15,859,161)	-	-
1979 Linear Jail Renovation	4,122,403	30,955	(4,153,358)	-	-
PCT2 South Post Oak Baseball	5,543,813	430,437	(5,974,250)	-	-
Precinct 4 Annex	2,917,185	6,763,877	(9,681,062)	-	-
Rosenberg Area Youth Center	4,890,717	637,799	(5,528,516)	-	-
Library Access Road 20318x	1,331,703	1,371,695	(2,703,398)	-	-
Projects under \$1 million	9,612,103	11,200,984	(9,515,740)	11,297,347	11,049,075
Totals	\$ 99,814,877	\$ 138,900,290	\$ (95,523,171)	\$ 143,191,996	\$ 108,321,771

B. Litigation and Other Contingencies

The County is contingently liable with respect to lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would not materially affect the financial position of the County as of September 30, 2024.

NOTE 13- RISK MANAGEMENT

The County is exposed to various risks related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County's risk management program encompasses various means of protecting the County against loss through self-insurance and obtaining property, casualty, and liability coverage through commercial insurance carriers. Settled claims for employee benefits have not exceeded insurance coverage in any of the previous three fiscal years. The settled claims for other insurance did not exceed insurance coverage in fiscal year 2024. There has not been any significant reduction in insurance coverage from that of the previous year.

Liabilities have been recorded for workers' compensation, auto liability, general liability, and employee benefits. These liabilities are recorded when it is probable that a loss has occurred, and the amount can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported ("IBNR"). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends, and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses regardless of whether allocated to specific claims. Non-incremental claim adjustment expenses have not been included as part of the liability for claims and judgments. However, estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate.

A summary of the changes in the balances of claims liabilities for the years ended September 30, 2024 and 2023 is as follows:

Employee Benefits:	Year ended 9/30/24	Year ended 9/30/23
Unpaid claims, beginning of year	\$ 6,077,438	\$ 5,978,653
Incurred claims (including IBNRs)	84,252,993	76,619,139
Claim payments	(84,667,237)	(76,520,354)
Unpaid claims, end of year	<u>\$ 5,663,194</u>	<u>\$ 6,077,438</u>
 Other Insurance:	 Year ended 9/30/24	 Year ended 9/30/23
Unpaid claims, beginning of year	\$ 3,710,271	\$ 3,333,792
Incurred claims (including IBNRs)	6,542,517	7,065,752
Claim payments	(5,917,812)	(6,689,273)
Unpaid claims, end of year	<u>\$ 4,334,976</u>	<u>\$ 3,710,271</u>
Amounts Due Within One Year	<u>\$ 4,334,976</u>	<u>\$ 3,710,271</u>

NOTE 14 – TAX ABATEMENTS

Fort Bend County provides property tax abatements for economic development pursuant to Chapter 312 of the Texas Property Tax Code in order to facilitate the creation and retention of job opportunities to the County. Under the terms of the County's tax abatement guidelines, an abatement may only be granted for the additional value of eligible improvements made subsequent to and specified in an abatement agreement between the County and the property owner or lessee, subject to such limitations as the County may require. An abatement may be granted for new facilities and improvements to existing facilities for purposes of modernization or expansion.

Economic Qualifications: In order to be eligible for designation as a reinvestment zone and receive tax abatement the planned improvement:

1. Must be expected to have an increased appraised ad valorem tax value of at least \$1,000,000 based upon the Fort Bend Central Appraisal District's assessment of the eligible property; and
2. Must be expected to prevent the loss of payroll or retain, increase or create payroll on a permanent basis in the County.
3. Must not have the effect of transferring employment from one part of the County to another, unless there is a substantial threat of economic loss to the County.

Recapture: Any abatement agreement may be terminated and all taxes previously abated by virtue of the agreement will be recaptured and paid within thirty (30) days of the termination in the event that the company or individual:

1. Allows its ad valorem taxes owed the County to become delinquent and fails to timely and properly follow the legal procedures for their protest and /or contest;
2. Violates any of the terms and conditions of the abatement agreement; or
3. Vacates any of the improvements subject to the agreement before the term of the abatement; and fails to cure during the cure period.

Should the County determine that the company or individual is in default according to the terms and conditions of its agreement, the County shall notify the company or individual of such default in writing at the address stated in the agreement; and if such is not cured within thirty (30) days from the date of such notice ("Cure Period"), then the agreement may be terminated.

Taxes Abated: During the 2024 fiscal year the County tax abatement program resulted in the abatement of approximately \$5.0 million in property taxes as a result of lowered assessed values on qualified projects.



REQUIRED SUPPLEMENTARY INFORMATION

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2024

Page 1 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Budget
Revenues				
Property taxes	\$ 333,934,306	\$ 333,934,306	\$ 331,290,826	\$ (2,643,480)
Fines and fees	48,408,705	48,408,705	49,440,044	1,031,339
Intergovernmental	3,826,509	3,826,509	25,999,988	22,173,479
Earnings on investments	8,505,383	9,523,964	13,692,316	4,168,352
Miscellaneous	2,550,503	2,576,792	4,211,982	1,635,190
Total Revenues	397,225,406	398,270,276	424,635,156	26,364,880
Expenditures				
General Administration				
County Judge:				
Salaries and personnel costs	1,422,920	1,422,920	1,310,994	111,926
Operating costs	86,877	86,877	63,977	22,900
Information technology costs	5,200	5,082	2,842	2,240
Commissioner Precinct 1:				
Salaries and personnel costs	732,981	747,241	747,240	1
Operating costs	35,773	35,773	34,080	1,693
Information technology costs	2,234	2,234	1,715	519
Commissioner Precinct 2:				
Salaries and personnel costs	827,648	828,106	828,106	-
Operating costs	72,480	74,447	73,829	618
Information technology costs	-	139	130	9
Commissioner Precinct 3:				
Salaries and personnel costs	724,897	724,897	694,482	30,415
Operating costs	47,586	97,586	50,188	47,398
Information technology costs	1,200	1,200	50	1,150
Commissioner Precinct 4:				
Salaries and personnel costs	892,169	872,169	810,138	62,031
Operating costs	56,375	72,527	65,916	6,611
Information technology costs	6,810	9,464	5,753	3,711
County Clerk:				
Salaries and personnel costs	6,564,666	6,564,666	6,412,097	152,569
Operating costs	246,589	246,589	243,619	2,970
Information technology costs	46,301	44,295	43,680	615
Non-Departmental:				
Salaries and personnel costs	(450,000)	-	(2,839)	2,839
Operating costs	20,334,210	18,809,647	18,526,697	282,950
Information technology costs	8,000	8,000	1,393	6,607
Risk Management/Insurance:				
Salaries and personnel costs	1,444,180	1,444,180	1,433,550	10,630
Operating costs	180,428	180,428	143,279	37,149
Information technology costs	5,400	5,400	4,109	1,291
Elections Administrator:				
Salaries and personnel costs	1,181,071	1,185,693	1,185,693	-
Operating costs	274,274	276,192	265,029	11,163
Elections Services:				
Salaries and personnel costs	1,311,425	1,311,425	916,410	395,015
Operating costs	649,705	729,705	618,215	111,490
Information technology costs	94,430	94,430	47,371	47,059
Human Resources:				
Salaries and personnel costs	1,850,232	1,759,032	1,687,359	71,673
Operating costs	235,411	238,237	156,310	81,927
Information technology costs	-	13,882	12,463	1,419

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2024

Page 2 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Budget
Vehicle Maintenance:				
Salaries and personnel costs	1,251,489	1,251,489	1,197,740	53,749
Operating costs	(1,198,752)	(911,058)	(1,166,912)	255,854
Information technology costs	2,580	2,580	1,692	888
Records Management:				
Salaries and personnel costs	501,995	501,995	496,877	5,118
Operating costs	21,039	20,921	17,394	3,527
Information technology costs	109	109	103	6
Central Mailroom:				
Salaries and personnel costs	376,895	376,895	358,669	18,226
Operating costs	637,292	703,292	702,500	792
Facilities Management and Planning:				
Salaries and personnel costs	943,821	943,821	939,257	4,564
Operating costs	340,951	423,419	396,896	26,523
Information technology costs	-	200	144	56
Capital acquisitions	-	33,323	-	33,323
Facilities Maintenance:				
Salaries and personnel costs	1,922,810	1,922,810	1,741,248	181,562
Operating costs	1,842,969	2,255,059	2,089,344	165,715
Information technology costs	8,480	7,663	6,810	853
Capital acquisitions	259,584	-	-	-
Facilities Operations:				
Salaries and personnel costs	279,743	279,743	279,961	(218)
Operating costs	5,874,241	5,537,435	5,283,482	253,953
Janitorial:				
Salaries and personnel costs	928,373	928,373	856,968	71,405
Operating costs	1,264,332	1,263,032	1,237,012	26,020
Information technology costs	-	1,300	1,144	156
Jail Maintenance:				
Salaries and personnel costs	915,856	915,856	848,198	67,658
Operating costs	995,455	995,455	768,476	226,979
Information technology costs	13,781	13,781	7,056	6,725
Capital acquisitions	152,506	-	-	-
Interdepartmental Construction:				
Salaries and personnel costs	1,443,556	1,443,556	1,319,755	123,801
Operating costs	130,332	131,982	116,577	15,405
County Attorney:				
Salaries and personnel costs	10,007,307	4,965,388	4,872,182	93,206
Operating costs	286,514	542,948	344,967	197,981
Information technology costs	12,857	12,857	11,901	956
Information Technology:				
Salaries and personnel costs	11,479,124	11,094,794	11,052,583	42,211
Operating costs	12,507,824	10,643,800	10,290,983	352,817
Information technology costs	764,474	561,099	419,463	141,636
Capital acquisitions	-	648,824	648,824	-
Purchasing:				
Salaries and personnel costs	1,401,351	1,401,351	1,378,655	22,696
Operating costs	58,406	58,406	57,153	1,253
Economic Development				
Salaries and personnel costs	651,676	651,676	475,854	175,822
Operating costs	127,952	251,352	114,160	137,192
Information technology costs	2,700	2,700	2,622	78
Capital acquisitions	1,380	2,980	2,725	255
Total General Administration	95,102,474	87,773,669	83,556,338	4,217,331

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	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Budget
Financial Administration				
County Auditor:				
Salaries and personnel costs	3,774,110	3,768,110	3,677,847	90,263
Operating costs	101,106	107,106	90,127	16,979
Information technology costs	3,205	3,087	2,217	870
County Treasurer:				
Salaries and personnel costs	1,447,247	1,447,247	1,435,537	11,710
Operating costs	749,970	1,718,551	1,030,562	687,989
Information technology costs	14,000	14,000	13,889	111
Tax Assessor/Collector:				
Salaries and personnel costs	6,983,441	6,983,441	6,973,660	9,781
Operating costs	1,259,860	1,236,341	1,111,326	125,015
Information technology costs	21,300	25,000	16,234	8,766
Budget Office:				
Salaries and personnel costs	951,247	954,359	954,359	-
Operating costs	203,642	253,642	199,273	54,369
Information technology costs	1,482	1,482	639	843
Total Financial Administration	15,510,610	16,512,366	15,505,670	1,006,696
Administration of Justice				
County Court-at-Law #1:				
Salaries and personnel costs	715,237	715,237	704,623	10,614
Operating costs	292,864	813,705	812,915	790
County Court-at-Law #2:				
Salaries and personnel costs	680,923	680,923	666,868	14,055
Operating costs	270,228	663,319	662,076	1,243
County Court-at-Law #3:				
Salaries and personnel costs	705,237	705,237	693,143	12,094
Operating costs	280,072	741,488	738,851	2,637
Information technology costs	6,197	6,226	6,225	1
County Court-at-Law #4:				
Salaries and personnel costs	709,484	709,736	709,736	-
Operating costs	300,295	682,313	677,643	4,670
Information technology costs	-	575	558	17
County Court-at-Law #5:				
Salaries and personnel costs	704,332	704,332	703,470	862
Operating costs	274,933	690,744	689,742	1,002
Information technology costs	150	5,920	5,676	244
County Court-at-Law #6:				
Salaries and personnel costs	669,344	669,344	650,276	19,068
Operating costs	303,931	554,246	554,094	152
Information technology costs	-	648	648	-
240th District Court:				
Salaries and personnel costs	331,787	331,787	330,295	1,492
Operating costs	363,627	1,036,735	1,024,982	11,753
Information technology costs	-	5,320	5,320	-
268th District Court:				
Salaries and personnel costs	336,306	337,184	337,183	1
Operating costs	611,945	1,451,361	1,449,061	2,300
Information technology costs	500	500	-	500
328th District Court:				
Salaries and personnel costs	556,364	558,208	558,208	-
Operating costs	242,929	242,929	160,616	82,313
Information technology costs	-	5,320	5,320	-

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	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Budget
387th District Court:				
Salaries and personnel costs	549,922	550,974	550,974	-
Operating costs	166,513	390,731	389,712	1,019
400th District Court:				
Salaries and personnel costs	338,112	338,112	336,771	1,341
Operating costs	373,149	716,619	716,167	452
Information technology costs	-	132	132	-
434th District Court:				
Salaries and personnel costs	336,891	336,891	332,597	4,294
Operating costs	455,360	1,297,269	1,296,821	448
Information technology costs	-	898	764	134
505th District Court:				
Salaries and personnel costs	553,737	553,737	551,349	2,388
Operating costs	264,196	310,018	309,959	59
Information technology costs	500	5,820	5,344	476
458th District Court:				
Salaries and personnel costs	336,950	336,950	317,213	19,737
Operating costs	317,630	798,272	796,110	2,162
Child Support:				
Salaries and personnel costs	538,225	538,225	521,079	17,146
Operating costs	20,096	20,096	19,106	990
District Clerk:				
Salaries and personnel costs	6,796,257	6,796,257	6,640,681	155,576
Operating costs	361,253	337,245	327,696	9,549
Information technology costs	-	19,900	19,366	534
District Clerk Jury Payments:				
Operating costs	1,032,500	1,026,250	785,690	240,560
Justice of the Peace Precinct #1, Place 1:				
Salaries and personnel costs	1,025,049	1,025,049	983,513	41,536
Operating costs	43,698	47,198	43,745	3,453
Justice of the Peace Precinct #1, Place 2:				
Salaries and personnel costs	862,968	862,968	802,148	60,820
Operating costs	36,200	36,200	32,119	4,081
Information technology costs	355	355	352	3
Justice of the Peace Precinct #2, Place 1:				
Salaries and personnel costs	971,237	974,282	953,022	21,260
Operating costs	46,830	38,085	30,090	7,995
Information technology costs	-	5,700	4,955	745
Justice of the Peace Precinct #2, Place 2:				
Salaries and personnel costs	537,510	537,510	534,052	3,458
Operating costs	26,727	26,727	21,027	5,700
Information technology costs	7,783	7,783	49	7,734
Justice of the Peace Precinct #3:				
Salaries and personnel costs	837,493	837,493	834,002	3,491
Operating costs	30,111	30,111	23,951	6,160

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	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Budget
Justice of the Peace Precinct #4:				
Salaries and personnel costs	862,759	862,759	828,453	34,306
Operating costs	36,853	36,853	31,168	5,685
Bail Bond Board:				
Salaries and personnel costs	174,829	175,008	175,007	1
Operating costs	18,296	18,296	16,054	2,242
District Attorney:				
Salaries and personnel costs	20,338,372	20,201,474	19,546,307	655,167
Operating costs	1,599,249	1,097,768	1,042,472	55,296
Information technology costs	32,580	32,688	30,836	1,852
Public Defender - Mental Health:				
Salaries and personnel costs	3,279,441	3,277,917	3,021,383	256,534
Operating costs	127,877	125,621	98,265	27,356
Information technology costs	6,115	16,027	15,135	892
District Judges Fees/Services:				
Operating costs	3,630,162	-	-	-
Sheriff Detention Operating:				
Salaries and personnel costs	33,416,898	33,807,771	33,504,705	303,066
Operating costs	12,764,086	12,941,331	12,755,238	186,093
Information technology costs	16,967	16,967	15,890	1,077
Capital acquisitions	-	21,694	21,694	-
Sheriff - Bailiffs:				
Salaries and personnel costs	5,121,324	5,121,324	5,026,163	95,161
Operating costs	188,093	188,093	159,120	28,973
Information technology costs	4,000	4,000	2,692	1,308
240th,400th District Court Associate Judge				
Salaries and personnel costs	343,837	343,837	342,926	911
Operating costs	19,709	21,608	18,704	2,904
Information technology costs	-	130	130	-
Indigent Defense Program:				
Salaries and personnel costs	346,774	346,774	342,192	4,582
Operating costs	54,838	54,335	23,387	30,948
Information technology costs	-	503	537	(34)
Behavioral Health Services:				
Salaries and personnel costs	1,848,762	2,237,408	1,460,116	777,292
Operating costs	68,870	68,870	61,464	7,406
Information technology costs	1,680	1,028	732	296
Capital acquisitions	521	521	500	21
268th,434th District Court Associate Judge:				
Salaries and personnel costs	343,026	343,026	341,370	1,656
Operating costs	21,255	20,995	17,519	3,476
Information technology costs	-	260	260	-
Courts Administration:				
Salaries and personnel costs:	502,816	437,758	418,702	19,056
Operating costs	238,120	301,692	292,817	8,875
Information technology costs	3,184	4,434	3,532	902
Associate County Court-at-Law B:				
Salaries and personnel costs	364,351	364,351	363,366	985
Operating costs	20,916	20,798	16,155	4,643
Information technology costs	-	2,549	2,549	-

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	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Budget
268th District Court Associate Judge:				
Salaries and personnel costs	350,019	351,068	351,067	1
Operating costs	11,314	11,314	5,315	5,999
Information technology costs	500	500	11	489
END Program				
Salaries and personnel costs	21,608	21,608	15,486	6,122
Operating costs	997	997	601	396
Medical Examiner:				
Salaries and personnel costs	4,112,297	4,086,372	4,082,514	3,858
Operating costs	836,921	852,579	841,035	11,544
Information technology costs	23,895	25,319	25,142	177
Adult Probation Operating:				
Salaries and personnel costs	100,958	100,958	68,853	32,105
Operating costs	98,041	99,691	88,183	11,508
Information technology costs	444	444	-	444
CSR Program:				
Salaries and personnel costs	358,339	358,339	335,093	23,246
Operating costs	35,074	35,074	22,824	12,250
Drug Court - County:				
Operating costs	112,573	112,573	112,573	-
Pre-trial Bond Program:				
Salaries and personnel costs	1,761,899	1,761,899	1,463,047	298,852
Operating costs	433,861	433,861	391,605	42,256
Child Protective Services				
Operating costs	-	26,191	26,190	1
Total Administration of Justice	119,279,237	121,913,654	118,155,164	3,758,490
Construction and Maintenance				
Engineering:				
Salaries and personnel costs	3,605,879	3,605,879	3,441,156	164,723
Operating costs	464,865	464,511	391,524	72,987
Information technology costs	10,835	10,835	10,847	(12)
Landfill:				
Salaries and personnel costs	57,503	57,503	52,665	4,838
Operating costs	129,614	129,614	100,200	29,414
Recycling Center:				
Salaries and personnel costs	359,075	359,575	343,372	16,203
Operating costs	220,772	250,272	206,339	43,933
Total Construction and Maintenance	4,848,543	4,878,189	4,546,103	332,086

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	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Budget
Health and Welfare:				
Ambulance - EMS:				
Salaries and personnel costs	22,119,078	22,806,123	22,806,123	-
Operating costs	3,329,616	3,454,697	3,365,871	88,826
Information technology costs	10,998	2,165	1,934	231
Capital acquisitions	717,400	600,000	-	600,000
Public Transportation:				
Operating costs	2,584,581	445,299	377,731	67,568
Information technology costs	5,614	10,614	9,015	1,599
Health Department - County:				
Salaries and personnel costs	1,568,676	1,568,676	1,517,059	51,617
Operating costs	216,922	216,672	212,383	4,289
Information technology costs	10,261	10,511	8,294	2,217
Clinical Health Immunization:				
Salaries and personnel costs	739,469	739,469	604,124	135,345
Operating costs	46,905	45,287	41,716	3,571
Information technology costs	100	1,600	1,480	120
Animal Control:				
Salaries and personnel costs	2,024,961	2,024,961	1,887,131	137,830
Operating costs	357,580	525,330	301,004	224,326
Information technology costs	1,680	1,680	-	1,680
Capital acquisitions	49,500	19,500	18,875	625
Health and Human Services:				
Salaries and personnel costs	2,393,294	2,393,294	2,177,841	215,453
Operating costs	92,513	103,713	99,205	4,508
Information technology costs	3,685	3,106	1,776	1,330
Senior Center:				
Salaries and personnel costs	483,138	486,380	486,380	-
Operating costs	133,970	132,347	91,900	40,447
Information technology costs	-	1,623	1,611	12
Environmental Services:				
Salaries and personnel costs	205,452	205,452	188,512	16,940
Operating costs	102,341	106,523	102,507	4,016
Information technology costs	1,500	1,382	1,374	8
Environmental Services:				
Salaries and personnel costs	569,412	569,412	496,543	72,869
Operating costs	292,748	288,662	266,053	22,609
Information technology costs	100	453	352	101
Capital acquisitions	500	4,115	3,852	263
Environmental Services:				
Salaries and personnel costs	2,527,969	2,527,969	2,286,300	241,669
Operating costs	276,265	276,265	233,425	42,840
Information technology costs	28,739	28,739	29,999	(1,260)
CIHC Coordinator - County:				
Salaries and personnel costs	833,104	833,104	803,597	29,507
Operating costs	1,335,091	1,335,071	880,391	454,680
Information technology costs	-	20	(19)	39
Social Services:				
Salaries and personnel costs	1,788,493	1,788,493	1,627,684	160,809
Operating costs	1,098,312	1,092,165	654,266	437,899
Information technology costs	1,200	7,347	7,177	170
Community Development				
Salaries and personnel costs	76,039	76,039	75,017	1,022
Operating costs	53,936	93,213	22,426	70,787
Mosquito Control				
Salaries and personnel costs	93,109	93,109	86,340	6,769
Operating costs	385,172	368,992	170,251	198,741
Information technology costs	10,944	12,324	11,268	1,056
Capital acquisitions	41,023	55,823	46,179	9,644
Total Health and Welfare	46,611,390	45,357,719	42,004,947	3,352,772

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	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Budget
Cooperative Services				
Extension Service:				
Salaries and personnel costs	673,626	666,226	658,798	7,428
Operating costs	411,380	418,780	405,928	12,852
Information technology costs	200	200	68	132
Veterans Service:				
Salaries and personnel costs	308,241	310,961	310,961	-
Operating costs	18,280	18,280	11,303	6,977
Total Cooperative Services	1,411,727	1,414,447	1,387,058	27,389
Public Safety				
Civil Service Commission:				
Salaries and personnel costs	110,668	110,668	110,658	10
Operating costs	92,469	92,469	28,664	63,805
Fire Marshal:				
Salaries and personnel costs	5,135,598	5,135,598	4,930,942	204,656
Operating costs	1,302,259	1,622,727	1,579,884	42,843
Information technology costs	27,200	30,200	23,724	6,476
Capital acquisitions	-	22,200	21,784	416
Department of Public Safety:				
Salaries and personnel costs	165,625	167,454	167,453	1
Operating costs	36,602	36,602	29,125	7,477
Information technology costs	1,040	1,040	585	455
DPS - License and Weight:				
Salaries and personnel costs	19,829	19,829	18,853	976
Operating costs	4,812	5,937	5,568	369
Information technology costs	2,970	2,970	2,928	42
Constable Precinct #1:				
Salaries and personnel costs	2,857,518	2,959,752	2,959,751	1
Operating costs	244,043	244,478	236,984	7,494
Information technology costs	4,400	11,490	11,446	44
Constable Precinct #2:				
Salaries and personnel costs	2,601,291	2,601,291	2,400,493	200,798
Operating costs	272,366	271,658	230,410	41,248
Information technology costs	11,384	11,384	268	11,116
Constable Precinct #3:				
Salaries and personnel costs	2,299,256	2,299,256	2,291,435	7,821
Operating costs	356,326	348,605	331,353	17,252
Information technology costs	-	1,319	1,318	1
Constable Precinct #4:				
Salaries and personnel costs	1,771,835	1,771,835	1,635,794	136,041
Operating costs	286,355	276,953	242,873	34,080
Information technology costs	3,194	2,840	670	2,170
Sheriff Enforcement Operating:				
Salaries and personnel costs	47,654,386	47,073,513	45,606,817	1,466,696
Operating costs	6,111,317	5,989,520	5,371,583	617,937
Information technology costs	167,236	167,236	108,565	58,671
Capital acquisitions	-	18,261	-	18,261
Commissary Administration:				
Operating costs	-	14,268	14,268	-
Information technology costs	-	2,386	2,385	1
Emergency Management - County:				
Salaries and personnel costs	1,009,282	1,031,904	1,031,903	1
Operating costs	175,163	203,995	193,866	10,129
Information technology costs	15,000	25,948	21,450	4,498
Total Public Safety	72,739,424	72,575,586	69,613,800	2,961,786

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Parks and Recreation				
Fairgrounds:				
Salaries and personnel costs	821,362	821,362	807,719	13,643
Operating costs	218,542	218,542	218,048	494
Jones Creek Ranch:				
Salaries and personnel costs	48,680	48,680	33,410	15,270
Parks Department:				
Salaries and personnel costs	3,239,117	3,207,617	3,053,572	154,045
Operating costs	1,815,143	1,870,727	1,790,450	80,277
Information technology costs	10,680	9,443	2,070	7,373
Total Parks and Recreation	6,153,524	6,176,371	5,905,269	271,102
Libraries and Education				
County Library Operating:				
Salaries and personnel costs	19,008,990	19,008,990	18,313,837	695,153
Operating costs	4,349,626	4,294,293	3,835,041	459,252
Information technology costs	79,075	128,599	124,220	4,379
Total Libraries and Education	23,437,691	23,431,882	22,273,098	1,158,784
Total Expenditures	385,094,620	380,033,883	362,947,447	17,086,436
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Excess of Revenues Over Expenditures	12,130,786	18,236,393	61,687,709	43,451,316
Other Financing (Uses)				
Transfers in	-	-	21,103,150	21,103,150
Transfers (out)	(17,725,399)	(42,862,024)	(42,537,454)	324,570
Bond Issues	-	25,138,163	24,925,000	(213,163)
Total Other Financing (Uses)	(17,725,399)	(17,723,861)	3,490,696	21,214,557
Net Change in Fund Balance- Budgetary Basis	(5,594,613)	512,532	65,178,405	64,665,873
Net Adjustment to Reflect Operations in Accordance with GAAP (a)	-	-	(45,103,365)	(45,103,365)
Fund Balance, Beginning of Year	130,839,776	130,839,776	130,839,776	-
Fund Balance, End of Period	\$ 125,245,163	\$ 131,352,308	\$ 150,914,816	\$ 19,562,508

(a) See reconciliation in notes to budgetary required supplementary information.

FORT BEND COUNTY, TEXAS
NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION
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Budgets

Formal budgets are legally adopted for the General Fund, certain Special Revenue Funds and all Debt Service Funds. The County has not adopted an annual appropriations style budget for the major Special Revenue Fund – COVID Response Fund for the year ended September 30, 2024. Instead, the county has adopted project-length program budgets within the fund to control spending. As such, no annual budget presentation is presented in these financial statements.

Formal budgets (annualized budgeting) are not adopted in the Capital Projects Funds. Effective budgetary control in those funds is achieved through individual project budgeting in conformance with the provisions of bond orders and other sources.

The County Budget Officer prepares the proposed budget and submits the data to the Commissioners Court. A public hearing is held on the budget before finalizing it. The Court may increase or decrease the amounts requested by the departments. In the final budget, which is usually adopted in the last quarter of the year, appropriations of the budgeted funds cannot exceed the available fund balances in such funds at October 1, plus the estimated revenues for the ensuing year. During the year, the Court may increase budgeted revenues and expenditures for unexpected revenues or beginning fund balances in excess of budget estimates, provided the Court rules that a state of emergency exists. The legal level of budgetary control takes place at the major operating group level within each department. The four major operating groups are: salary and personnel costs, operating and training costs, information technology costs, and capital acquisition costs. Budgetary transfers between major operating groups within each department require Commissioners Court approval. The following departments' expenditures exceed the amended budget in one of the four main operating groups noted above and are displayed in the budgetary schedule presented as follows:

Facilities Operations:	\$	218
Indigent Defense Program		34
Engineering		12

Amounts reported in the accompanying financial statements represent the original budgeted amount plus all supplemental appropriations.

FORT BEND COUNTY, TEXAS
NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION (continued)
For the Year Ended September 30, 2024

Budgetary Basis

Fort Bend County budgets for operational and capital activity through the fiscal year budget process for the General Fund, Road & Bridge, Drainage, and Debt Service Fund. The General Fund includes a multi-year budget that is not confined to the fiscal year ending September 30. This multi-year budget is used to account for capital projects, grants, and other activity expanding beyond the fiscal year. The funding for these projects and grants originates from a prior or current fiscal year budget allocation that is then transferred to the multi-year project budget. The following schedule shows a reconciliation of the actual activity in the General Fund in the fiscal year from a budgetary to GAAP basis.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 424,635,156	\$ 41,217,273	\$ 465,852,426
Expenditures	362,947,475	61,395,638	424,343,113
Excess (Deficiency) of Revenues Over (Under) Expenditures	61,687,681	(20,178,365)	41,509,313
Other Financing Sources (Uses)			
Transfers in	21,103,150	-	21,103,150
Transfers (out)	(42,537,454)	-	(42,537,454)
Proceeds from debt issuance	24,925,000	(24,925,000)	-
Other Financing Sources (Uses)	3,490,696	(24,925,000)	(21,434,304)
Net Change in Fund Balance	65,178,377	(45,103,365)	20,075,010
Fund Balance, Beginning of Year			130,839,776
Fund Balance, End of Period			<u>\$ 150,914,786</u>

FORT BEND COUNTY, TEXAS
REQUIRED PENSION SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)
Schedule of Changes in Net Pension Liability and Related Ratios
Last Ten Measurement Years

Page 1 of 2

	2023	2022	2021	2020	2019
Total pension liability:					
Service cost	\$ 28,990,447	\$ 27,180,666	\$ 27,629,697	\$ 23,184,026	\$ 21,673,040
Interest on total pension liability	73,589,867	69,147,120	65,044,102	60,538,396	56,332,038
Effect of plan changes	-	-	-	-	-
Effect of economic/demographic gains or losses	4,657,859	-	1,161,853	2,968,906	2,352,654
Effect of assumptions changes or inputs	-	1,194,913	(1,665,715)	51,120,886	-
Benefit payments, including refunds of employee contributions	(42,533,779)	(39,276,420)	(36,246,709)	(31,409,557)	(28,523,390)
Net change in total pension liability	64,704,394	58,246,279	55,923,228	106,402,657	51,834,342
Total pension liability - Beginning of Year	960,174,762	901,928,483	846,005,255	739,602,598	687,768,256
Total pension liability - End of Year (a)	<u>\$ 1,024,879,156</u>	<u>\$ 960,174,762</u>	<u>\$ 901,928,483</u>	<u>\$ 846,005,255</u>	<u>\$ 739,602,598</u>
Plan fiduciary net position:					
Employer contributions	28,799,066	26,197,926	22,478,108	22,951,795	20,092,442
Member contributions	15,422,697	13,634,612	12,761,153	12,863,134	11,859,935
Net investment income	96,763,964	(54,813,250)	168,392,017	71,462,219	97,120,399
Benefit payments, including refunds of employee contributions	(42,533,779)	(39,276,420)	(36,246,709)	(31,409,557)	(28,523,390)
Administrative expenses	(511,033)	(515,881)	(505,427)	(561,343)	(527,072)
Other	426,889	859,102	189,266	191,446	213,118
Net change in plan fiduciary net position	98,367,804	(53,913,911)	167,068,408	75,497,694	100,235,432
Plan fiduciary net position - Beginning of Year	880,313,283	934,227,194	767,158,786	691,661,092	591,425,660
Plan fiduciary net position - End of Year (b)	<u>978,681,087</u>	<u>880,313,283</u>	<u>934,227,194</u>	<u>767,158,786</u>	<u>691,661,092</u>
Net pension liability (asset) - End of Year (a) - (b)	<u>\$ 46,198,069</u>	<u>\$ 79,861,479</u>	<u>\$ (32,298,711)</u>	<u>\$ 78,846,469</u>	<u>\$ 47,941,506</u>
Plan fiduciary net position as a percentage of total pension liability	95.49%	91.68%	103.58%	90.68%	93.52%
Covered payroll (measurement year)	\$ 220,324,238	\$ 194,780,166	\$ 182,302,179	\$ 183,759,053	\$ 169,413,556
Net pension liability (asset) as a percentage of covered payroll	20.97%	41.00%	-17.72%	42.91%	28.30%

FORT BEND COUNTY, TEXAS
REQUIRED PENSION SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)
Schedule of Changes in Net Pension Liability and Related Ratios
Last Ten Measurement Years

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	2018	2017	2016	2015	2014
Total pension liability:					
Service cost	\$ 21,333,544	\$ 20,191,736	\$ 19,342,565	\$ 17,634,188	\$ 16,523,133
Interest on total pension liability	52,419,993	48,371,860	44,158,326	41,231,027	38,158,329
Effect of plan changes	-	-	-	(3,757,840)	-
Effect of economic/demographic gains or losses	582,860	2,563,971	(838,894)	(4,826,769)	(317,076)
Effect of assumptions changes or inputs	-	1,015,574	-	5,221,392	-
Benefit payments, including refunds of employee contributions	(24,316,575)	(22,337,946)	(20,403,337)	(18,596,903)	(16,821,825)
Net change in total pension liability	50,019,822	49,805,195	42,258,660	36,905,095	37,542,561
Total pension liability - Beginning of Year	637,748,434	587,943,239	545,684,579	508,779,484	471,236,923
Total pension liability - End of Year (a)	<u>\$ 687,768,256</u>	<u>\$ 637,748,434</u>	<u>\$ 587,943,239</u>	<u>\$ 545,684,579</u>	<u>\$ 508,779,484</u>
Plan fiduciary net position:					
Employer contributions	19,381,467	18,270,569	16,407,504	15,499,968	14,592,621
Member contributions	11,248,997	10,725,864	9,752,784	8,950,888	8,374,898
Net investment income	(11,039,840)	75,247,421	35,146,589	(3,695,830)	29,818,164
Benefit payments, including refunds of employee contributions	(24,316,575)	(22,337,946)	(20,403,337)	(18,596,903)	(16,821,825)
Administrative expenses	(475,036)	(396,609)	(382,614)	(341,868)	(351,781)
Other	250,019	84,406	(833,565)	(697,460)	(187,536)
Net change in plan fiduciary net position	(4,950,968)	81,593,705	39,687,361	1,118,795	35,424,541
Plan fiduciary net position - Beginning of Year	596,376,628	514,782,923	475,095,562	473,976,767	438,552,226
Plan fiduciary net position - End of Year (b)	<u>591,425,660</u>	<u>596,376,628</u>	<u>514,782,923</u>	<u>475,095,562</u>	<u>473,976,767</u>
Net pension liability (asset) - End of Year (a) - (b)	<u>\$ 96,342,596</u>	<u>\$ 41,371,806</u>	<u>\$ 73,160,316</u>	<u>\$ 70,589,017</u>	<u>\$ 34,802,717</u>
Plan fiduciary net position as a percentage of total pension liability	85.99%	93.51%	87.56%	87.06%	93.16%
Covered payroll (measurement year)	\$ 159,913,179	\$ 152,891,842	\$ 139,138,120	\$ 127,676,972	\$ 119,513,775
Net pension liability (asset) as a percentage of covered payroll	60.25%	27.06%	52.58%	55.29%	29.12%

FORT BEND COUNTY, TEXAS
REQUIRED PENSION SUPPLEMENTARY INFORMATION (continued)
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)
Schedule of Contributions
Last Ten Fiscal Years

Year ended September 30	Actuarially determined contribution	Actual contributions	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
2024	\$ 30,913,703	\$ 30,913,703	\$ -	\$ 236,121,192	13.1%
2023	28,083,158	28,083,158	-	213,264,970	13.2%
2022	25,001,895	25,001,895	-	190,086,146	13.2%
2021	22,299,622	22,299,622	-	180,229,300	12.4%
2020	21,859,935	21,859,935	-	175,597,338	12.4%
2019	20,083,743	20,083,743	-	167,943,599	12.0%
2018	19,079,463	19,079,463	-	158,864,576	12.0%
2017	18,004,101	18,004,101	-	148,617,583	12.1%
2016	16,282,073	16,282,073	-	141,373,051	11.5%
2015	15,237,042	15,237,042	-	125,320,314	12.2%
2014	14,139,360	14,139,360	-	117,481,100	12.0%

FORT BEND COUNTY, TEXAS
NOTES TO PENSION REQUIRED SUPPLEMENTARY INFORMATION

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	17.1 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment rate of Return	7.50%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the RP-2010 Healthy Annuitant Mortality Table for males and 120% of the RP-2010 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New inflation and investment rate of return were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015 -2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018 - 2023: No changes in plan provisions were reflected in the Schedule.

FORT BEND COUNTY, TEXAS
REQUIRED OTHER POST EMPLOYMENT BENEFIT SUPPLEMENTARY INFORMATION
FORT BEND COUNTY EMPLOYEE BENEFIT PLAN
Schedule of Changes in Net OPEB Liability and Related Ratios and Funding Progress
Last Seven Measurement Years

Page 1 of 2

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total OPEB liability:					
Service cost	\$ 13,065,881	\$ 24,933,412	\$ 38,784,122	\$ 38,341,775	\$ 33,441,558
Interest on total OPEB liability	25,316,987	20,623,190	15,094,998	13,923,861	16,444,674
Effect of assumptions changes or inputs	-	(190,371,845)	(179,613,388)	(3,281,342)	32,636,913
Effect of economic/demographic gains or losses	(19,947,259)	19,590,129	(2,187,174)	-	(64,136,897)
Benefit payments	(13,875,317)	(14,715,930)	(11,630,982)	(11,462,029)	(11,462,029)
Net change in total OPEB liability	4,560,292	(139,941,044)	(139,552,424)	37,522,265	6,924,219
Total OPEB liability - Beginning of Year	355,425,690	495,366,734	634,919,158	597,396,893	590,472,674
Total OPEB liability - End of Year (a)	<u>\$ 359,985,982</u>	<u>\$ 355,425,690</u>	<u>\$ 495,366,734</u>	<u>\$ 634,919,158</u>	<u>\$ 597,396,893</u>
Plan fiduciary net position:					
Employer contributions	\$ 38,875,317	\$ 40,278,491	\$ -	\$ -	\$ -
Net investment income (loss)	6,691,704	(528,262)	-	-	-
Benefit payments	(13,875,317)	(14,715,930)	-	-	-
Net change in plan fiduciary net position	31,691,704	25,034,299	-	-	-
Plan fiduciary net position - Beginning of Year	25,034,299	-	-	-	-
Plan fiduciary net position - End of Year (b)	<u>56,726,003</u>	<u>25,034,299</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB liability (asset) - End of Year (a) - (b)	<u>\$ 303,259,979</u>	<u>\$ 330,391,391</u>	<u>\$ 495,366,734</u>	<u>\$ 634,919,158</u>	<u>\$ 597,396,893</u>
Plan fiduciary net position as a percentage of total OPEB liability	15.8%	7.0%	-	-	-
Covered employee payroll	\$ 236,121,192	\$ 198,093,100	\$ 192,323,000	\$ 176,491,400	\$ 176,491,400
Total OPEB liability as a percentage of covered employee payroll	152.46%	179.42%	257.57%	359.75%	338.48%
Net OPEB liability as a percentage of covered employee payroll	128.43%	166.79%	257.57%	359.75%	338.48%

In fiscal Year 2023, the County established and began funding an OPEB Trust to accumulate resource to fund future benefits.

FORT BEND COUNTY, TEXAS
REQUIRED OTHER POST EMPLOYMENT BENEFIT SUPPLEMENTARY INFORMATION
FORT BEND COUNTY EMPLOYEE BENEFIT PLAN
Schedule of Changes in Net OPEB Liability and Related Ratios and Funding Progress
Last Seven Measurement Years

Page 2 of 2

	<u>2019</u>	<u>2018</u>
Total OPEB liability:		
Service cost	\$ 23,158,173	\$ 26,026,355
Interest on total OPEB liability	18,450,312	16,485,782
Effect of assumptions changes or inputs	134,781,088	(42,936,568)
Effect of economic/demographic gains or losses	-	-
Benefit payments	<u>(8,223,283)</u>	<u>(8,224,386)</u>
Net change in total OPEB liability	<u>168,166,290</u>	<u>(8,648,817)</u>
Total OPEB liability - Beginning of Year	<u>422,306,384</u>	<u>430,955,201</u>
Total OPEB liability - End of Year (a)	<u>\$ 590,472,674</u>	<u>\$ 422,306,384</u>
Plan fiduciary net position:		
Employer contributions	\$ -	\$ -
Net investment income (loss)	-	-
	<u>-</u>	<u>-</u>
Net change in plan fiduciary net	-	-
Plan fiduciary net position - Beginning	<u>-</u>	<u>-</u>
Plan fiduciary net position - End of	<u>-</u>	<u>-</u>
Net pension liability (asset) - End of Year (a) - (b)	<u>\$ 590,472,674</u>	<u>\$ 422,306,384</u>
Plan fiduciary net position as a percentage of total OPEB liability	-	-
Covered employee payroll	\$ 145,538,474	\$ 139,138,120
Total OPEB liability as a percentage of covered employee payroll	405.72%	303.52%
Net OPEB liability as a percentage of covered employee payroll	405.72%	303.52%

FORT BEND COUNTY, TEXAS
REQUIRED OTHER POST EMPLOYMENT BENEFIT SUPPLEMENTARY INFORMATION
FORT BEND COUNTY EMPLOYEE BENEFIT PLAN
Schedule of Contributions
Last Seven Measurement Years

<u>Year ended September 30</u>	<u>Actuarially determined contribution</u>	<u>Actual contributions</u>	<u>Contribution deficiency (excess)</u>	<u>Covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
2024	\$ 39,101,953	\$ 38,875,317	\$ 226,636	\$ 236,121,192	16.5%
2023	37,628,726	40,278,491	(2,649,765)	198,093,100	20.3%
2022	N/A	11,630,982	N/A	192,323,000	6.0%
2021	N/A	11,462,029	N/A	176,491,400	6.5%
2020	N/A	11,462,029	N/A	176,491,400	6.5%
2019	N/A	8,223,283	N/A	145,538,474	5.7%
2018	N/A	8,224,386	N/A	139,138,120	0.0%

In
fiscal Year 2023, the County established and began funding an OPEB Trust to accumulate resource to fund future
benefits.

Key Actuarial Methods and Assumptions

Valuation Date	October 1, 2024
Discount Rate	7.0%
Actuarial cost method	Entry Age Normal
Inflation	2.31%
Medical Trend Rate	7.20% - 3.70% Pre-65 year medical 5.30% - 3.70% Post-65 year prescription
Salary increases including inflation	4.70% - 0.60%

An OPEB trust was created for the fiscal year ending September 30, 2023 to begin funding plan benefits.

CHANGES IN ACTUARIAL ASSUMPTIONS SINCE PRIOR VALUATION

None.

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

Special Revenue Funds

Fort Bend County ESD 100 Agreement

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Fort Bend County Emergency Services District 100; the term of the agreement is 15 years beginning with Calendar 2010 and extending through Calendar 2025. The District is a political subdivision of Texas that is entrusted with providing emergency medical and fire services to within its District boundaries. These funds are restricted by the interlocal agreement for capital mobility improvements along FM 1093 within the District, to promote efficient traffic flow and enhanced safety of the citizens traveling through the District. This includes Fund 145.

Aliana Management District Agreement

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Aliana Management District for sharing sales tax receipts within the District. These funds are restricted by the interlocal agreement for capital mobility improvements within the District, to promote efficient traffic flow and enhanced safety of the citizens traveling through the District. This includes Fund 146.

Juvenile Operations

This fund is used to account for the receipts and disbursements of the Fort Bend County Juvenile Probation Department. Monies deposited into this fund are received from the Fort Bend County General Fund as well as various state and federal agencies. These funds are restricted for the support of juvenile probation pursuant to state statutes and granting agencies with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 150.

Road and Bridge

This 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. These funds are restricted pursuant to state. This includes Fund 155.

Drainage District

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. These funds are restricted pursuant to state statute. This includes Fund 160.

Utility Assistance

This fund is used to account for the receipts and disbursements related to private and public donations made to Fort Bend County. The monies are restricted for assisting Fort Bend County residents that demonstrate an inability to pay their various utility bills. These funds are restricted pursuant to grant and donor requirements. This includes Funds 175, 185, and 190.

County Law Library

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 lawsuits. These funds are restricted pursuant to state statute. This includes Fund 195.

Special Revenue Funds (continued)

Gus George Law Enforcement Academy

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. These funds are restricted pursuant to grant requirements. This includes Fund 200.

Fort Bend County Historical Commission

This fund is used to account for funds donated for the purpose of encouraging and assisting historical awareness and appreciation within Fort Bend County. The commission maintains a survey of the county's historical buildings, sites, cemeteries, archeological sites and other historic features within the county and assists and advises in the application process for Texas historical markers. This includes Fund 207.

Library Donations

This fund is used to account for donations by private citizens, which are used for the purchase of books and equipment for the County library system. These funds are restricted pursuant to donor requirements. This includes Fund 215.

Probate Court Training

This fund is used to account for the collection of certain probate fees, which are restricted for the use of continuing education of the probate staff pursuant to state statute. This includes Fund 235.

Juvenile Alert Program

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who participates in the alternative rehabilitation program administered by Juvenile Probation. These funds are restricted pursuant to state statute. This includes Fund 245.

Juvenile Probation Special

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who by order of a court, is required to pay the fee. The fees collected may only be used for juvenile probation or correction services or facilities. These funds are restricted pursuant to state statute. This includes Fund 250.

District Attorney Bad Check Collection Fee

This fund is used to account for the fees earned by the District Attorney for the collection of bad checks issued in the County. The District Attorney has the sole discretion to dispose of the fees. These funds are restricted pursuant to state statute. This includes Fund 260.

District Attorney Special Fun Run

This fund is used to account for receipts and disbursements from proceeds of an annual fun run sponsored by local merchants through the District Attorney's office. The money is disbursed to Crime Victims Alliance Corporation with Commissioners Court approval. These funds are restricted pursuant to donor requirements. This includes Fund 275.

County Attorney Salary Supplement

This fund is used to account for funds received from the State to supplement the salary of the County Attorney and staff. These funds are restricted pursuant to state statute. This includes Fund 280.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

Records Management - County

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. These funds are restricted pursuant to state statute. This includes Fund 285.

VIT 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 and the interest is used by the Tax Collector to defray the costs of administration. These funds are restricted pursuant to state statute. This includes Fund 290.

Elections Contract

This fund is used to account for receipts and expenditures related to money paid to the County Election Officer under an election services contract. As per Section 31.093, Texas Election Code the fund is administered by the Elections Administrator and audited by the County Auditor. These funds are restricted pursuant to state statute. This includes Fund 300.

Asset Forfeitures

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are restricted for expenditures to deter drug trafficking activities in the County. These funds are restricted pursuant to state statute. This includes Funds 225, 255, 305, 310, 315, 320, 332, and 335.

County Child Abuse Prevention

This fund is used to account for fees collected by the County which are used to fund child abuse prevention programs in the County where the court is located. These funds are restricted pursuant to donor requirements. This includes Fund 355.

Law Enforcement Officer's Standards Education Grant

This fund is used to account for funds provided to law enforcement officers for Texas Certified Law Enforcement Officers Standard Education certification that are restricted to be used for education and training. These funds are restricted pursuant to grant requirements with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 360.

Juvenile Title IV-E Foster Care

This fund is used to account for federal funds received for eligible juvenile probation children and for administrative costs related to administering the Title IV-E program. These funds are restricted pursuant to grant requirements. This includes Fund 385.

Child Protective Services

This fund is used to account for all monies received by Children's Protective Services ("CPS"). CPS receives money from the County, the State, and from other miscellaneous sources. These funds are restricted pursuant to donor and grant requirements. This includes Fund 390.

Special Revenue Funds (continued)

Community Development Combined Funds

This fund is used to account for monies received from various housing programs. The majority of monies is received from the U.S. Department of Housing and Urban Development ("HUD") and is to be used for housing rehabilitation projects. This includes Fund 400.

Child Support Title IV-D Reimbursement

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. These funds are restricted pursuant to grant requirements. This includes Fund 410.

Local Law Enforcement Block Grants

These funds are used to account for federal funds that are to be used by county law enforcement agencies for the purpose of purchasing technological equipment and to assist the agencies in their overall operations. These funds are restricted pursuant to grant requirements. This includes Fund 415.

Juvenile Justice Alternative Education

This fund is used to account for the costs incurred in operating a juvenile justice alternative education program. These funds are restricted pursuant to state statute. This includes Fund 425.

Juvenile Probation - State Funds

This fund is used to account for revenues received from the Texas Juvenile Justice Department ("TJJD"). The funds must be disbursed and restricted for use in accordance with TJJD regulations. This includes Fund 430.

CSCD – Pre-trial Bond

This fund is used to account for fees collected by the County from defendants participating in the pre-trial bond supervision program. The collected fees are used for costs associated with administering the program. These funds are restricted pursuant to state statute. This includes Fund 452.

Adult Probation - State Funds

This fund is used to account for revenues received from the Texas Department of Criminal Justice - Criminal Justice Assistance Division ("TDCJ-CJAD"), as well as probation fees collected by the Fort Bend County Community Supervision & Corrections Department ("CSCD"). The funds are disbursed and restricted in accordance with TDCJ-CJAD regulations. This includes Funds 440, 441, 442, 443, 444, 445, 447, 448, 450, 451, 453 and 454.

Sheriff's Commissary Fund

This fund is used to account for the proceeds of jail commissary commissions received by the County to be used for the benefit of the inmates and the facilities. Prior to fiscal year 2021, this fund was reported as an agency fund. This includes Fund 892.

FORT BEND COUNTY, TEXAS

NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

Fort Bend County TIRZ 1

This fund is used to account for incremental taxes collected on properties within the prescribed zone located in the ETJ's of Pleak and Rosenberg, Texas. The Zone was formed in accordance with Section 311.005(a) of the Tax Increment Finance Act, Texas Tax Code, Chapter 311, as amended (the "Act"). The County has entered an interlocal agreement with Fort Bend County MUD 162 to implement the Project and Financing Plan of the Zone. This includes Fund 501.

Internal Service Funds

Employee Benefits

This fund is used to account for allocations from various County budgets and employee contributions to administer the self-funded medical/dental benefits plan. This includes Fund 850.

Other Self-Funded Insurance

This fund is used to account for allocations from various County budgets to administer the self-funded pool for the administration of workers' compensation, property and casualty insurance, and unemployment insurance. Unemployment insurance is administered through Texas Association of Counties' self-funded consortium. This includes Fund 855.

Fiduciary Funds

Custodial Funds

These funds are used to account for collections and disbursements of court costs, fees, fines, and other funds due to other entities for which the County serves as the fiscal agent. These include Funds 886, 888 and 890.

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2024

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	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 4,393,925	\$ 1,244,494	\$ 1,467,810	\$ 8,124,986	\$ 6,725,544
Investments	10,524,631	-	-	4,816,597	10,793,009
Taxes receivable, net	237,425	279,945	-	540,823	340,425
Grants receivable	-	-	35,002	-	-
Other receivables	-	-	16,741	1,393,734	1,281,194
Due from other funds	-	-	-	22,733	-
Prepaid items	-	-	3,260	10,148	7,828
Total Assets	\$ 15,155,981	\$ 1,524,439	\$ 1,522,813	\$ 14,909,021	\$ 19,148,000
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 6,500	\$ 475,340
Due to other funds	-	35,591	2,839,688	3,194,762	2,900,337
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	35,591	2,839,688	3,201,262	3,375,677
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	540,822	340,425
Total Deferred Inflows of Resources	-	-	-	540,822	340,425
Fund Balances:					
Nonspendable	-	-	3,260	10,148	7,828
Restricted	15,155,981	1,488,848		11,156,789	15,424,070
Unassigned	-	-	(1,320,135)	-	-
Total Fund Balances	15,155,981	1,488,848	(1,316,875)	11,166,937	15,431,898
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 15,155,981	\$ 1,524,439	\$ 1,522,813	\$ 14,909,021	\$ 19,148,000

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2024

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	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Assets					
Cash and cash equivalents	\$ 29,580	\$ 181,901	\$ 513,199	\$ 9,015	\$ 101,557
Investments	-	1,052,463	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	188	641	-	-	100
Due from other funds	-	52,039	1,176	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 29,768</u>	<u>\$ 1,287,044</u>	<u>\$ 514,375</u>	<u>\$ 9,015</u>	<u>\$ 101,657</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	63,508	4,886	-	2,356
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>63,508</u>	<u>4,886</u>	<u>-</u>	<u>2,356</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	29,768	1,223,536	509,489	9,015	99,301
Unassigned	-	-	-	-	-
Total Fund Balances	<u>29,768</u>	<u>1,223,536</u>	<u>509,489</u>	<u>9,015</u>	<u>99,301</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 29,768</u>	<u>\$ 1,287,044</u>	<u>\$ 514,375</u>	<u>\$ 9,015</u>	<u>\$ 101,657</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2024

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	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
Assets					
Cash and cash equivalents	\$ 194,442	\$ 56,159	\$ 250,950	\$ 80,051	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	100	3,528	-
Due from other funds	1,125	-	-	5	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 195,567</u>	<u>\$ 56,159</u>	<u>\$ 251,050</u>	<u>\$ 83,584</u>	<u>\$ -</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	195,567	56,159	251,050	83,584	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>195,567</u>	<u>56,159</u>	<u>251,050</u>	<u>83,584</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 195,567</u>	<u>\$ 56,159</u>	<u>\$ 251,050</u>	<u>\$ 83,584</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2024

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	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Assets					
Cash and cash equivalents	\$ 84,118	\$ 5,959,670	\$ 93,637	\$ 1,169,290	\$ 8,709,374
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	7,746	106,520	-
Due from other funds	-	160,364	-	-	-
Prepaid items	-	1,128	-	-	350
Total Assets	<u>\$ 84,118</u>	<u>\$ 6,121,162</u>	<u>\$ 101,383</u>	<u>\$ 1,275,810</u>	<u>\$ 8,709,724</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	5,632	94,051	-	60,358	139,444
Due to other governments	-	-	-	-	3,563,954
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>5,632</u>	<u>94,051</u>	<u>-</u>	<u>60,358</u>	<u>3,703,398</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	1,128	-	-	350
Restricted	78,486	6,025,983	101,383	1,215,452	5,005,976
Unassigned	-	-	-	-	-
Total Fund Balances	<u>78,486</u>	<u>6,027,111</u>	<u>101,383</u>	<u>1,215,452</u>	<u>5,006,326</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 84,118</u>	<u>\$ 6,121,162</u>	<u>\$ 101,383</u>	<u>\$ 1,275,810</u>	<u>\$ 8,709,724</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2024

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	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds
Assets					
Cash and cash equivalents	\$ 23,661	\$ 156,169	\$ 94	\$ 171,711	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	44,567	2,991,961
Other receivables	-	-	-	-	-
Due from other funds	78	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 23,739</u>	<u>\$ 156,169</u>	<u>\$ 94</u>	<u>\$ 216,278</u>	<u>\$ 2,991,961</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	2,232	-	88,464	1,593,624
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	94	-	1,398,337
Total Liabilities	<u>-</u>	<u>2,232</u>	<u>94</u>	<u>88,464</u>	<u>2,991,961</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	23,739	153,937	-	127,814	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>23,739</u>	<u>153,937</u>	<u>-</u>	<u>127,814</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 23,739</u>	<u>\$ 156,169</u>	<u>\$ 94</u>	<u>\$ 216,278</u>	<u>\$ 2,991,961</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2024

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	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
Assets					
Cash and cash equivalents	\$ 221,359	\$ 19,704	\$ 196,772	\$ 1,282,035	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	29,422	1,655,860	-
Other receivables	1,587	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	930	-	-
Total Assets	\$ 222,946	\$ 19,704	\$ 227,124	\$ 2,937,895	\$ 827,079
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	30	2,480	9,545	1,438,885	-
Due to other governments	-	-	-	-	-
Unearned revenues	222,916	17,224	-	1,499,010	-
Total Liabilities	222,946	19,704	9,545	2,937,895	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	930	-	-
Restricted	-	-	216,649	-	827,079
Unassigned	-	-	-	-	-
Total Fund Balances	-	-	217,579	-	827,079
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 222,946	\$ 19,704	\$ 227,124	\$ 2,937,895	\$ 827,079

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2024

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	Adult Probation - State Funds	Sheriff Commissary Fund	TIRZ No. 1	Totals Non-major Special Revenue Funds
Assets				
Cash and cash equivalents	\$ 3,793,472	\$ 3,426,014	\$ 82	\$ 49,507,854
Investments	-	-	-	27,186,700
Taxes receivable, net	-	-	-	1,398,618
Grants receivable	-	-	-	4,756,812
Other receivables	1,000	-	-	2,813,079
Due from other funds	165,909	-	-	403,429
Prepaid items	-	-	-	23,644
Total Assets	\$ 3,960,381	\$ 3,426,014	\$ 82	\$ 86,090,136
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 14,839	\$ -	\$ -	\$ 496,679
Due to other funds	424,847	28,261	-	12,928,981
Due to other governments	-	461,900	-	4,025,854
Unearned revenues	3,520,695	-	-	6,658,276
Total Liabilities	3,960,381	490,161	-	24,109,790
Deferred Inflows of Resources				
Unavailable revenue-property taxes	-	-	-	881,247
Total Deferred Inflows of Resources	-	-	-	881,247
Fund Balances:				
Nonspendable	-	-	-	23,644
Restricted	-	2,935,853	82	62,395,590
Unassigned	-	-	-	(1,320,135)
Total Fund Balances	-	2,935,853	82	61,099,099
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,960,381	\$ 3,426,014	\$ 82	\$ 86,090,136

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2024**

	FBC ESD 100 Agreement	Alana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 20,160,806	\$ 11,544,878
Fines and fees	-	-	-	7,335,318	-
Intergovernmental	718,877	999,626	413,705	386,365	46,533
Earnings on investments	821,168	39,745	75,808	970,909	594,536
Miscellaneous	-	-	3,652	287,863	46,125
Total Revenues	1,540,045	1,039,371	493,165	29,141,261	12,232,072
Expenditures					
Current:					
General administration	-	-	-	-	116,442
Financial administration	-	-	-	-	-
Administration of justice	-	-	20,572,705	-	-
Construction and maintenance	-	173,914	-	27,579,056	10,110,572
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	160,792	18,374	3,058,586
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	-	173,914	20,733,497	27,597,430	13,285,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,540,045	865,457	(20,240,332)	1,543,831	(1,053,528)
Other Financing Sources (Uses)					
Transfers in	-	-	17,450,861	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	17,450,861	-	-
Net Change in Fund Balances	1,540,045	865,457	(2,789,471)	1,543,831	(1,053,528)
Fund Balances, Beginning of Year	13,615,936	623,391	1,472,596	9,623,106	16,485,426
Fund Balances, End of Period	\$ 15,155,981	\$ 1,488,848	\$ (1,316,875)	\$ 11,166,937	\$ 15,431,898

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2024**

	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	561,120	61,080	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	62	69,836	1,392	27	267
Miscellaneous	30,104	-	-	-	79,092
Total Revenues	30,166	630,956	62,472	27	79,359
Expenditures					
Current:					
General administration	-	-	-	4,470	-
Financial administration	-	-	-	-	-
Administration of justice	-	633,124	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	29,710	-	-	-	-
Public safety	-	-	140,184	-	-
Libraries and education	-	-	-	-	72,507
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	29,710	633,124	140,184	4,470	72,507
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	456	(2,168)	(77,712)	(4,443)	6,852
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	456	(2,168)	(77,712)	(4,443)	6,852
Fund Balances, Beginning of Year	29,312	1,225,704	587,201	13,458	92,449
Fund Balances, End of Period	\$ 29,768	\$ 1,223,536	\$ 509,489	\$ 9,015	\$ 99,301

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2024**

	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	14,792	-	-	1,280	-
Intergovernmental	-	-	-	37,810	-
Earnings on investments	467	140	-	-	-
Miscellaneous	-	-	3,990	-	-
Total Revenues	15,259	140	3,990	39,090	-
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,259	140	3,990	39,090	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	15,259	140	3,990	39,090	-
Fund Balances, Beginning of Year	180,308	56,019	247,060	44,494	-
Fund Balances, End of Period	\$ 195,567	\$ 56,159	\$ 251,050	\$ 83,584	\$ -

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2024**

	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	1,816,838	-	-	-
Intergovernmental	70,000	-	-	-	98,156
Earnings on investments	397	-	5,550	2,115	111,631
Miscellaneous	-	-	15,563	1,653,146	2,917,900
Total Revenues	70,397	1,816,838	21,113	1,655,261	3,127,687
Expenditures					
Current:					
General administration	159,135	1,720,756	-	1,032,820	-
Financial administration	-	-	50	-	-
Administration of justice	-	456,510	-	-	148,942
Construction and maintenance	-	-	-	-	24,449
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,819,293
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	16,500
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	159,135	2,177,266	50	1,032,820	3,009,184
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,738)	(360,428)	21,063	622,441	118,503
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(88,738)	(360,428)	21,063	622,441	118,503
Fund Balances, Beginning of Year	167,224	6,387,539	80,320	593,011	4,887,823
Fund Balances, End of Period	\$ 78,486	\$ 6,027,111	\$ 101,383	\$ 1,215,452	\$ 5,006,326

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2024**

	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care	Child Protective Services	Community Development Combined Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	560	-	-	-	-
Intergovernmental	-	108,000	-	10,539	5,271,999
Earnings on investments	-	313	-	496	228
Miscellaneous	-	-	-	-	-
Total Revenues	<u>560</u>	<u>108,313</u>	<u>-</u>	<u>11,035</u>	<u>5,272,227</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	164,348	1,891,980
Public safety	-	63,133	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	132,978
Debt Service:					
Principal	-	-	-	-	2,777,000
Interest and fiscal charges	-	-	-	-	239,617
Total Expenditures	<u>-</u>	<u>63,133</u>	<u>-</u>	<u>164,348</u>	<u>5,041,575</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	560	45,180	-	(153,313)	230,652
Other Financing Sources (Uses)					
Transfers in	-	-	-	86,593	-
Transfers (out)	-	-	-	-	(230,927)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,593</u>	<u>(230,927)</u>
Net Change in Fund Balances	560	45,180	-	(66,720)	(275)
Fund Balances, Beginning of Year	<u>23,179</u>	<u>108,757</u>	<u>-</u>	<u>194,534</u>	<u>275</u>
Fund Balances, End of Period	<u>\$ 23,739</u>	<u>\$ 153,937</u>	<u>\$ -</u>	<u>\$ 127,814</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2024**

	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	40,638	153,004	4,202,849	-
Earnings on investments	-	64	-	-	2
Miscellaneous	-	-	-	-	-
Total Revenues	<u>-</u>	<u>40,702</u>	<u>153,004</u>	<u>4,202,849</u>	<u>2</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	126,928	4,202,849	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	24,437	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	16,265	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>40,702</u>	<u>126,928</u>	<u>4,202,849</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	26,076	-	2
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(937,223)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(937,223)</u>
Net Change in Fund Balances	-	-	26,076	-	(937,221)
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>191,503</u>	<u>-</u>	<u>1,764,300</u>
Fund Balances, End of Period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 217,579</u>	<u>\$ -</u>	<u>\$ 827,079</u>

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2024**

	Adult Probation - State Funds	Sheriff Commissary Fund	TIRZ No. 1	Totals Non-major Special Revenue Funds
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 31,705,684
Fines and fees	2,088,479	-	-	11,879,467
Intergovernmental	3,753,392	-	-	16,311,493
Earnings on investments	209,038	-	82	2,904,273
Miscellaneous	17,945	2,027,851	-	7,083,231
Total Revenues	6,068,854	2,027,851	82	69,884,148
Expenditures				
Current:				
General administration	-	-	-	3,033,623
Financial administration	-	-	-	50
Administration of justice	6,068,854	-	-	32,209,912
Construction and maintenance	-	-	-	37,887,991
Health and human services	-	-	-	2,086,038
Public safety	-	1,983,765	-	5,030,812
Libraries and education	-	-	-	72,507
Capital Outlay	-	-	-	3,403,495
Debt Service:				
Principal	-	-	-	2,777,000
Interest and fiscal charges	-	-	-	239,617
Total Expenditures	6,068,854	1,983,765	-	86,741,045
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	44,086	82	(16,856,897)
Other Financing Sources (Uses)				
Transfers in	-	-	-	17,537,454
Transfers (out)	-	-	-	(1,168,150)
Total Other Financing Sources (Uses)	-	-	-	16,369,304
Net Change in Fund Balances	-	44,086	82	(487,593)
Fund Balances, Beginning of Year	-	2,891,767	-	61,586,692
Fund Balances, End of Period	\$ -	\$ 2,935,853	\$ 82	\$ 61,099,099

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Year Ended September 30, 2024

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 20,360,079	\$ 20,360,079	\$ 20,160,806	\$ (199,273)
Fines and fees	7,898,039	7,898,039	7,335,318	(562,721)
Intergovernmental	296,496	296,496	318,400	21,904
Earnings on investments	395,000	395,000	946,307	551,307
Miscellaneous	255,114	255,114	287,863	32,749
Total Revenues	29,204,728	29,204,728	29,048,694	(156,034)
Expenditures				
Current:				
Salaries and personnel costs	12,924,112	12,979,112	11,618,308	1,360,804
Operating costs	17,618,211	17,540,837	15,744,093	1,796,744
Information technology costs	16,600	20,600	18,150	2,450
Capital acquisitions	205,350	223,724	216,879	6,845
Total Expenditures	30,764,273	30,764,273	27,597,430	3,166,843
Net Change in Fund Balances - Budgetary Basis	(1,559,545)	(1,559,545)	1,451,264	3,010,809
Net Adjustment to Reflect Operations in Accordance with GAAP^(a)	-	-	92,567	-
Fund Balances, Beginning of Year	9,220,507	9,623,106	9,623,106	-
Fund Balances, End of Period	\$ 7,660,962	\$ 8,063,561	\$ 11,166,937	\$ 3,103,376

^(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 29,048,694	\$ 92,567	\$ 29,141,261
Expenditures	27,597,430	-	27,597,430
Net Change in Fund Balance	1,451,264	92,567	1,543,831
Fund Balance, Beginning of Year			9,623,106
Fund Balance, End of Period			\$ 11,166,937

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Year Ended September 30, 2024

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 11,760,844	\$ 11,760,844	\$ 11,544,878	\$ (215,966)
Earnings on investments	750,000	750,000	594,535	(155,465)
Miscellaneous	159,084	159,084	46,125	(112,959)
Total Revenues	<u>12,669,928</u>	<u>12,669,928</u>	<u>12,185,538</u>	<u>(484,390)</u>
Expenditures				
Current:				
Salaries and personnel costs	7,810,059	7,810,059	7,214,247	595,812
Operating costs	4,095,951	3,898,520	2,839,841	1,058,679
Information technology costs	4,200	18,748	15,727	3,021
Capital acquisitions	59,680	242,563	223,640	18,923
Total Expenditures	<u>11,969,890</u>	<u>11,969,890</u>	<u>10,293,455</u>	<u>1,676,435</u>
Net Change in Fund Balances - Budgetary Basis	700,038	700,038	1,892,083	1,192,045
Net Adjustment to Reflect Operations in Accordance with GAAP ^(a)	-	-	(2,945,611)	(2,945,611)
Fund Balances, Beginning of Year	<u>15,394,569</u>	<u>16,485,426</u>	<u>16,485,426</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ 16,094,607</u>	<u>\$ 17,185,464</u>	<u>\$ 15,431,898</u>	<u>\$ (1,753,566)</u>

^(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 12,185,538	\$ 46,534	\$ 12,232,072
Expenditures	<u>10,293,455</u>	<u>2,992,145</u>	<u>13,285,600</u>
Net Change in Fund Balance	1,892,083	(2,945,611)	(1,053,528)
Fund Balance, Beginning of Year			<u>16,485,426</u>
Fund Balance, End of Period			<u>\$ 15,431,898</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Year Ended September 30, 2024

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 115,980,240	\$ 115,980,240	\$ 115,046,688	\$ (933,552)
Intergovernmental	4,130,000	4,130,000	4,571,204	441,204
Earnings on investments	1,000,000	1,000,000	3,344,036	2,344,036
Miscellaneous	1,547,048	1,547,048	1,968,602	421,554
Total Revenues	122,657,288	122,657,288	124,930,530	2,273,242
Expenditures				
Capital Outlay	-	-		-
Debt Service:				
Principal	106,360,618	106,360,618	76,534,405	29,826,213
Interest and fiscal charges	41,432,934	41,432,934	40,792,309	640,625
Debt issuance costs	-	-	172,276	(172,276)
Total Expenditures	147,793,552	147,793,552	117,498,990	30,294,562
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,136,264)	(25,136,264)	7,431,540	32,567,804
Other Financing Sources (Uses)				
Transfers in	-	-	1,047,048	1,047,048
Premium on general obligation bonds iss	-	-	250,497	250,497
Total Other Financing Sources (Uses)	-	-	1,297,545	1,297,545
Net Change in Fund Balances - Budgetary Basis	(25,136,264)	(25,136,264)	8,729,085	33,865,349
Net Adjustment to Reflect Operations in Accordance with GAAP ^(a)	-	-	-	-
Fund Balances, Beginning of Year	13,742,581	34,914,107	34,914,107	-
Fund Balances, End of Period	\$ (11,393,683)	\$ 9,777,843	\$ 43,643,192	\$ 33,865,349

^(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Lease initiation	Retirement of Tax Note	Actual Amounts GAAP Basis
Revenues	\$ 124,930,530	\$ -	\$ -	\$ 124,930,530
Expenditures	117,498,990	9,444,464	(19,935,000)	107,008,454
Excess of Revenues Over Expenditures	7,431,540	(9,444,464)	19,935,000	17,922,076
Other Financing Sources (uses)	1,297,545	9,444,464	(19,935,000)	(9,192,991)
Net Change in Fund Balance	8,729,085	-	-	8,729,085
Fund Balance, Beginning of Year				34,914,107
Fund Balance, End of Period				\$ 43,643,192

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
September 30, 2024

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 6,892,826	\$ 15,184,054	\$ 22,076,880
Due from other funds	4,627,060	1,269,525	5,896,585
Other receivables	447,178	31,073	478,251
Prepaid expenses	-	2,585,370	2,585,370
Total Current Assets	<u>11,967,064</u>	<u>19,070,022</u>	<u>31,037,086</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	<u>476,526</u>	<u>-</u>	<u>476,526</u>
Total Noncurrent Assets	<u>476,526</u>	<u>-</u>	<u>476,526</u>
Total Assets	<u>12,443,590</u>	<u>19,070,022</u>	<u>31,513,612</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	4,334,976	4,334,976
Due to other funds	<u>266,735</u>	<u>179,800</u>	<u>446,535</u>
Total Current Liabilities	<u>266,735</u>	<u>4,514,776</u>	<u>4,781,511</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	<u>5,663,194</u>	<u>-</u>	<u>5,663,194</u>
Total Noncurrent Liabilities	<u>5,663,194</u>	<u>-</u>	<u>5,663,194</u>
Total Liabilities	<u>5,929,929</u>	<u>4,514,776</u>	<u>10,444,705</u>
Net Position			
Investment in capital assets	476,526	-	476,526
Unrestricted	<u>6,037,135</u>	<u>14,555,246</u>	<u>20,592,381</u>
Total Net Position	<u>\$ 6,513,661</u>	<u>\$ 14,555,246</u>	<u>\$ 21,068,907</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2024

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 69,736,342	\$ 9,366,388	\$ 79,102,730
Total Operating Revenues	<u>69,736,342</u>	<u>9,366,388</u>	<u>79,102,730</u>
Operating Expenses			
Contractual services	9,760,614	1,299,603	11,060,217
Benefits provided	84,252,993	6,542,517	90,795,510
Depreciation	40,444	-	40,444
Total Operating Expenses	<u>94,054,051</u>	<u>7,842,120</u>	<u>101,896,171</u>
Operating Income (Loss)	(24,317,709)	1,524,268	(22,793,441)
Non-Operating Revenues			
Earnings on investments	5,744	-	5,744
Total Non-Operating Revenues	<u>5,744</u>	<u>-</u>	<u>5,744</u>
Loss before transfers	(24,311,965)	1,524,268	(22,787,697)
Transfers in	<u>25,000,000</u>	<u>-</u>	<u>25,000,000</u>
Change in Net Position	688,035	1,524,268	2,212,303
Total Net Position, Beginning of Year	<u>5,825,626</u>	<u>13,030,978</u>	<u>18,856,604</u>
Total Net Position, End of Period	<u>\$ 6,513,661</u>	<u>\$ 14,555,246</u>	<u>\$ 21,068,907</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2024

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 70,467,926	\$ 9,517,276	\$ 79,985,202
Payment of benefits	(84,667,237)	(5,917,812)	(90,585,049)
Payments for services	(9,730,840)	(1,484,760)	(11,215,600)
Net Cash Provided (Used) by Operating Activities	<u>(23,930,151)</u>	<u>2,114,704</u>	<u>(21,815,447)</u>
Cash Flows from Investing Activities:			
Interest earned on investments	5,744	-	5,744
Net Cash Provided by Investing Activities	<u>5,744</u>	<u>-</u>	<u>5,744</u>
Cash Flows from Non-Capital Financing Activities:			
Transfers from other funds	25,000,000	-	25,000,000
Net Cash Provided by Non-Capital Financing Activities	<u>25,000,000</u>	<u>-</u>	<u>25,000,000</u>
 Net Increase (Decrease) in Cash and Cash Equivalents	 1,075,593	 2,114,704	 3,190,297
 Cash and Cash Equivalents, Beginning of Year	 <u>5,817,234</u>	 <u>13,069,349</u>	 <u>18,886,583</u>
 Cash and Cash Equivalents, End of Period	 <u>\$ 6,892,827</u>	 <u>\$ 15,184,053</u>	 <u>\$ 22,076,880</u>
 Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	\$ (24,317,709)	\$ 1,524,268	\$ (22,793,441)
Adjustments to operations:			
Depreciation	40,444	-	40,444
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	(148,505)	(148,505)
Decrease (Increase) in due from other funds	1,026,556	149,116	1,175,672
Decrease (Increase) in other receivables	(294,972)	1,772	(293,200)
Increase (Decrease) in due to other funds	29,774	(36,652)	(6,878)
Increase (Decrease) in benefits payable	(414,244)	624,705	210,461
Total Adjustments	<u>387,558</u>	<u>590,436</u>	<u>977,994</u>
 Net Cash Provided (Used) by Operating Activities	 <u>\$ (23,930,151)</u>	 <u>\$ 2,114,704</u>	 <u>\$ (21,815,447)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2024

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 17,655,138	\$ 13,872,074	\$ 12,409,432	\$ 43,936,644
Total Assets	<u>17,655,138</u>	<u>13,872,074</u>	<u>12,409,432</u>	<u>43,936,644</u>
Liabilities				
Due to other governments	-	-	9,566,175	9,566,175
Due to others	207,033	197,447	1,842,214	2,246,694
Total Liabilities	<u>207,033</u>	<u>197,447</u>	<u>11,408,389</u>	<u>11,812,869</u>
Net Position				
Restricted for court activities	17,448,105	13,674,627	-	31,122,732
Restricted for tax collection activities	-	-	1,001,043	1,001,043
Total Net Position	<u>\$ 17,448,105</u>	<u>\$ 13,674,627</u>	<u>\$ 1,001,043</u>	<u>\$ 32,123,775</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Year Ended September 30, 2024

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 6,138,568	\$ 13,113,424	\$ -	\$ 19,251,992
Property tax collections	-	-	1,485,924,975	1,485,924,975
Earnings of investments	921,148	513,967	-	1,435,115
Total Additions	<u>7,059,716</u>	<u>13,627,391</u>	<u>1,485,924,975</u>	<u>1,506,612,082</u>
Deductions				
Court activities	10,067,836	12,948,838	-	23,016,674
Property tax disbursements	-	-	1,485,331,133	1,485,331,133
Total Deductions	<u>10,067,836</u>	<u>12,948,838</u>	<u>1,485,331,133</u>	<u>1,508,347,807</u>
Change in fiduciary net position	(3,008,120)	678,553	593,842	(1,735,725)
Net Position - Beginning of Year	<u>20,456,225</u>	<u>12,996,074</u>	<u>407,201</u>	<u>33,859,500</u>
Net Position - End of Period	<u>\$ 17,448,105</u>	<u>\$ 13,674,627</u>	<u>\$ 1,001,043</u>	<u>\$ 32,123,775</u>

FORT BEND COUNTY, TEXAS

UNAUDITED STATISTICAL SECTION

This part of the County's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
Financial Trends	132
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	142
<i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	
Debt Capacity	162
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	172
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	
Operating Information	174
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

FORT BEND COUNTY, TEXAS
NET POSITION BY COMPONENT - ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

Page 1 of 2

	Fiscal Year				
	2015	2016	2017	2018	2019
Governmental Activities					
Net investment in capital assets	\$ 1,237,335,552	\$ 1,359,940,461	\$ 1,414,937,836	\$ 1,429,202,714	\$ 1,501,290,567
Restricted	45,671,162	51,713,877	69,185,967	75,145,128	69,197,307
Unrestricted	(170,725,099)	(199,645,451)	(364,996,703)	(383,995,977)	(432,982,709)
Total Governmental Activities Net Position	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,119,127,100</u>	<u>\$ 1,120,351,865</u>	<u>\$ 1,137,505,165</u>
Business -Type Activities					
Net investment in capital assets					
Unrestricted					
Total Governmental Activities Net Position					
Primary Government:					
Total Primary Government Net Position	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,119,127,100</u>	<u>\$ 1,120,351,865</u>	<u>\$ 1,137,505,165</u>

Notes:

GASB 75 was implemented in fiscal year 2018, and only fiscal year 2017 ending balances have been restated.

A change in the amortization of debt related premiums and deferred charges was implemented in fiscal year 2022, and only fiscal years 2020 and 2021 ending balances have been restated.

FORT BEND COUNTY, TEXAS
NET POSITION BY COMPONENT - ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

Page 2 of 2

	Fiscal Year				
	2020	2021	2022	2023	2024
Governmental Activities					
Net investment in capital assets	\$ 1,676,161,442	\$ 2,169,058,670	\$ 2,391,706,460	\$ 2,660,192,085	\$ 3,160,458,730
Restricted	103,899,575	120,300,758	187,973,129	198,966,862	219,286,501
Unrestricted	<u>(482,225,147)</u>	<u>(482,729,453)</u>	<u>(518,831,009)</u>	<u>(436,043,290)</u>	<u>(348,170,626)</u>
Total Governmental Activities Net Position	<u>\$ 1,297,835,870</u>	<u>\$ 1,806,629,975</u>	<u>\$ 2,060,848,580</u>	<u>\$ 2,423,115,657</u>	<u>\$ 3,031,574,605</u>
Business -Type Activities					
Net investment in capital assets				\$ 3,427,156	\$ 3,502,720
Unrestricted				<u>(3,785,724)</u>	<u>(5,730,494)</u>
Total Governmental Activities Net Position				<u>\$ (358,568)</u>	<u>\$ (2,227,774)</u>
Primary Government:					
Total Primary Government Net Position	<u>\$ 1,297,835,870</u>	<u>\$ 1,806,629,975</u>	<u>\$ 2,060,848,580</u>	<u>\$ 2,422,757,089</u>	<u>\$ 3,029,346,831</u>

Notes:

GASB 75 was implemented in fiscal year 2018, and only fiscal year 2017 ending balances have been restated.

A change in the amortization of debt related premiums and deferred charges was implemented in fiscal year 2022, and only fiscal years 2020 and 2021 ending balances have been restated.

FORT BEND COUNTY, TEXAS
CHANGES IN NET POSITION - ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

Page 1 of 4

	Fiscal Year				
	2015	2016	2017	2018	2019
Expenses					
Governmental Activities:					
General administration	\$ 49,953,700	\$ 61,923,654	\$ 67,517,810	\$ 73,299,757	\$ 71,942,719
Financial administration	9,923,190	10,668,228	11,263,933	10,834,176	12,209,863
Administration of justice	97,317,659	106,035,587	115,538,871	117,331,362	135,251,870
Construction and maintenance	80,574,657	78,151,431	124,080,248	158,535,405	126,659,106
Health and human services	36,721,273	43,153,506	47,679,907	49,429,132	55,242,816
Cooperative services	1,150,926	1,215,874	1,210,100	1,182,279	1,256,722
Public safety	63,537,941	64,704,958	69,963,634	71,090,108	79,077,588
Parks and recreation	4,133,419	4,545,562	5,217,764	4,116,418	6,236,212
Libraries and education	17,638,589	18,446,773	19,285,563	19,954,027	23,395,545
Interest on long-term debt	14,108,075	14,960,865	16,192,299	18,187,015	18,036,750
Total Governmental Activities Expenses	375,059,429	403,806,438	477,950,129	523,959,679	529,309,191
Business-Type Activity					
EpiCenter Operations	-	-	-	-	-
Total Business-Type Activity Expenses	-	-	-	-	-
Total Expenses	\$ 375,059,429	\$ 403,806,438	\$ 477,950,129	\$ 523,959,679	\$ 529,309,191
Program Revenues					
Governmental Activities:					
Charges for services:	\$ 47,638,105	\$ 51,970,902	\$ 51,401,215	\$ 60,781,429	\$ 60,466,321
Operating grants and contributions:	36,841,200	38,115,985	43,681,664	43,860,295	71,706,180
Capital grants and contributions:	32,984,374	126,855,630	120,393,977	97,674,810	86,276,517
Total Governmental Activities Program Revenues	117,463,679	216,942,517	215,476,856	202,316,534	218,449,018
Business-Type Activity:					
EpiCenter Operations					
Charges for services:	-	-	-	-	-
Total Business-Type Activity Program Revenues	-	-	-	-	-
Total Program Revenues	\$ 117,463,679	\$ 216,942,517	\$ 215,476,856	\$ 202,316,534	\$ 218,449,018
Net (Expense) / Revenue					
Governmental Activities	(257,595,750)	(186,863,921)	(262,473,273)	(321,643,145)	(310,860,173)
Business-Type Activity	-	-	-	-	-
Total Net Expenses	\$ (257,595,750)	\$ (186,863,921)	\$ (262,473,273)	\$ (321,643,145)	\$ (310,860,173)

FORT BEND COUNTY, TEXAS
CHANGES IN NET POSITION - ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

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	Fiscal Year				
	2020	2021	2022	2023	2024
Expenses					
Governmental Activities:					
General administration	\$ 69,096,762	\$ 70,057,779	\$ 76,359,270	\$ 92,703,084	\$ 108,036,731
Financial administration	12,695,398	12,423,350	12,790,164	13,322,169	14,590,145
Administration of justice	143,100,096	132,767,775	131,691,045	143,165,185	151,898,807
Construction and maintenance	123,763,856	117,041,221	126,241,567	159,409,277	173,807,642
Health and welfare	119,266,442	199,711,786	131,784,515	88,780,179	70,961,608
Cooperative services	1,219,305	1,251,596	1,325,807	1,393,846	1,515,877
Public safety	87,238,983	80,189,884	85,884,258	88,101,760	91,793,504
Parks and recreation	6,021,435	8,412,436	11,245,512	13,550,239	13,768,608
Libraries and education	22,954,100	22,405,966	21,481,975	21,904,826	23,115,720
Interest on long-term debt	18,702,517	24,261,801	23,332,220	17,481,883	35,329,678
Total Governmental Activities Expenses	604,058,894	668,523,594	622,136,333	639,812,448	684,818,320
Business-Type Activity					
EpiCenter Operations	-	-	-	2,379,385	5,254,212
Total Business-Type Activity Expenses	-	-	-	2,379,385	5,254,212
Total Expenses	\$ 604,058,894	\$ 668,523,594	\$ 622,136,333	\$ 642,191,833	\$ 690,072,532
Program Revenues					
Governmental Activities:					
Charges for services:	\$ 57,318,426	\$ 72,614,032	\$ 59,812,421	\$ 78,969,612	\$ 80,408,717
Operating grants and contributions:	96,213,885	174,631,816	133,869,090	76,536,134	78,782,752
Capital grants and contributions:	258,608,324	553,025,285	282,338,555	360,710,297	590,569,239
Total Governmental Activities Program Revenues	412,140,635	800,271,133	476,020,066	516,216,043	749,760,708
Business-Type Activity:					
EpiCenter Operations					
Charges for services:	-	-	-	2,020,818	3,385,006
Total Business-Type Activity Program Revenues	-	-	-	2,020,818	3,385,006
Total Program Revenues	\$ 412,140,635	\$ 800,271,133	\$ 476,020,066	\$ 518,236,861	\$ 753,145,714
Net (Expense) / Revenue					
Governmental Activities	(191,918,259)	131,747,539	(146,116,267)	(123,596,405)	64,942,388
Business-Type Activity	-	-	-	(358,567)	(1,869,206)
Total Net Expenses	\$ (191,918,259)	\$ 131,747,539	\$ (146,116,267)	\$ (123,954,972)	\$ 63,073,182

FORT BEND COUNTY, TEXAS
CHANGES IN NET POSITION - ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

Page 3 of 4

	Fiscal Year				Fiscal Year
	2015	2016	2017	2018	2019
General Revenues and Other					
Changes in Net Position					
Governmental Activities:					
Property taxes, penalties, and interest	\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 309,640,069
Sales taxes	5,789,362	6,958,956	6,858,009	8,681,101	10,053,417
Earnings on investments	904,359	1,761,994	3,460,544	7,033,371	8,005,860
Miscellaneous	7,138,231	7,520,474	8,503,412	8,301,082	7,626,561
Special Item - Conveyance of property	-	-	-	-	(7,312,434)
Total Governmental Activities	278,573,878	286,591,193	307,410,771	322,867,910	328,013,473
 Total Primary Government	 \$ 278,573,878	 \$ 286,591,193	 \$ 307,410,771	 \$ 322,867,910	 \$ 328,013,473
 Change in Net Position					
Governmental Activities	\$ 20,978,128	\$ 99,727,272	\$ 44,937,498	\$ 1,224,765	\$ 17,153,300
Business-Type Activity	-	-	-	-	-
Total Change in Net Position	\$ 20,978,128	\$ 99,727,272	\$ 44,937,498	\$ 1,224,765	\$ 17,153,300

GASB 84 was implemented beginning in fiscal year 2021, and no previous fiscal year activity has been restated.

A change in the amortization of debt related premiums and deferred charges was implemented in fiscal year 2022, and only fiscal year 2021 activity has been restated.

FORT BEND COUNTY, TEXAS
CHANGES IN NET POSITION - ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

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	2020	2021	2022	2023	2024
General Revenues and Other					
Changes in Net Position					
Governmental Activities:					
Property taxes, penalties, and interest	\$ 325,665,828	\$ 341,559,278	\$ 363,678,634	\$ 435,123,788	\$ 479,264,362
Sales taxes	11,311,261	15,548,188	20,798,649	19,460,860	21,014,795
Earnings on investments	4,497,484	1,344,997	4,397,851	22,563,183	32,663,095
Miscellaneous	6,247,640	7,841,977	8,615,868	8,439,616	10,574,308
Special Item - Conveyance of property	-	-	-	-	-
Total Governmental Activities	347,722,213	366,294,440	397,491,002	485,587,447	543,516,560
 Total Primary Government	 \$ 347,722,213	 \$ 366,294,440	 \$ 397,491,002	 \$ 485,587,447	 \$ 543,516,560
Change in Net Position					
Governmental Activities	\$ 155,803,954	\$ 498,041,979	\$ 251,374,735	\$ 361,991,042	\$ 608,458,948
Business-Type Activity	-	-	-	(358,567)	(1,869,206)
Total Change in Net Position	\$ 155,803,954	\$ 498,041,979	\$ 251,374,735	\$ 361,632,475	\$ 606,589,742

GASB 84 was implemented beginning in fiscal year 2021, and no previous fiscal year activity has been restated.

A change in the amortization of debt related premiums and deferred charges was implemented in fiscal year 2022, and only fiscal year 2021 activity has been restated.

FORT BEND COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS - MODIFIED ACCRUAL
BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

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	Fiscal Year				
	2015	2016	2017	2018	2019
General Fund					
Nondisposable	\$ 359,792	\$ 270,023	\$ 152,920	\$ 39,310	\$ 101,361
Restricted	217,488	257,923	3,736,150	3,887,613	4,348,628
Committed	14,766,773	8,278,285	11,792,299	32,390,827	5,297,450
Unassigned	30,590,003	37,882,243	44,717,250	26,972,412	55,333,762
Total General Fund	<u>\$ 45,934,056</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>\$ 63,290,162</u>	<u>\$ 65,081,201</u>
All Other Governmental Funds					
Nondisposable	\$ 44,468	\$ 28,044	\$ 21,314	\$ 45,409	\$ 5,879
Restricted	58,412,209	142,212,451	143,745,555	111,570,900	89,579,724
Unassigned	(1,883)	(12,510)	(127,583)	(201,790)	(26,515)
Total All Other Governmental Funds	<u>\$ 58,454,794</u>	<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>	<u>\$ 111,414,519</u>	<u>\$ 89,559,088</u>

FORT BEND COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS - MODIFIED ACCRUAL
BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

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	Fiscal Year				
	2020	2021	2022	2023	2024
General Fund					
Nondisposable	\$ 23,812	\$ 59,699	\$ 57,926	\$ 1,044,376	\$ 76,875
Restricted	5,682,684	302,846	9,672,002	13,939,969	9,769,310
Committed	14,516,854	23,585,773	15,893,407	6,727,787	27,207,078
Unassigned	64,374,205	68,429,769	98,569,923	109,127,644	113,861,523
Total General Fund	\$ 84,597,555	\$ 92,378,087	\$ 124,193,258	\$ 130,839,776	\$ 150,914,786
All Other Governmental Funds					
Nondisposable	\$ 145	\$ 2,034	\$ 5,954	\$ 2,348	\$ 23,644
Restricted	117,116,844	107,155,199	113,176,564	169,603,619	381,582,825
Unassigned	-	-	(587,823)	-	(1,320,135)
Total All Other Governmental Funds	\$ 117,116,989	\$ 107,157,233	\$ 112,594,695	\$ 169,605,967	\$ 380,286,334

FORT BEND COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS - MODIFIED
ACCURAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

Page 1 of 2

	Fiscal Year				
	2015	2016	2017	2018	2019
Revenues					
Property taxes	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090
Sales taxes	5,789,362	6,958,956	6,858,009	8,681,101	10,053,417
Fees and fines	47,803,283	50,231,963	51,736,504	54,687,700	56,771,556
Intergovernmental	39,904,787	39,673,097	47,734,683	46,630,942	73,767,851
Earnings on investments	878,980	1,750,631	3,434,897	6,977,865	7,928,027
Miscellaneous	7,545,715	7,913,682	9,223,274	9,275,553	8,688,396
Total Revenues	344,366,239	377,500,730	406,970,399	424,523,269	466,602,337
Expenditures					
Current:					
General administration	44,698,720	56,093,978	60,669,054	67,799,061	64,552,332
Financial administration	8,369,921	9,063,587	9,451,425	9,306,005	9,710,496
Administration of justice	81,411,531	89,715,917	96,057,172	99,960,008	108,300,831
Construction and maintenance	59,785,401	43,275,592	73,924,220	88,168,071	80,471,847
Health and human services	32,436,431	38,314,627	41,805,244	43,628,300	46,203,981
Cooperative services	973,026	1,050,282	1,048,609	1,113,328	1,179,033
Public safety	53,652,220	54,393,589	58,152,633	61,416,316	63,721,924
Parks and recreation	3,051,927	3,307,538	3,701,092	3,576,272	4,304,281
Libraries and education	14,460,419	15,215,877	15,889,947	16,989,644	18,626,830
Capital Outlay	28,911,628	61,611,363	66,540,199	78,787,370	80,497,157
Debt Service:					
Principal	16,750,000	18,480,000	21,420,000	25,931,000	28,071,000
Interest and fiscal charges	14,391,964	15,506,610	18,914,424	22,108,123	22,225,013
Bond issuance costs	1,207,260	1,316,238	599,813	558,469	355,887
Total Expenditures	360,100,448	407,345,198	468,173,832	519,341,967	528,220,612
(Deficiency) of Revenues					
(Under) Expenditures	(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)	(61,618,275)
Other Financing Sources (Uses)					
Transfers in	13,517,505	13,780,670	19,734,628	14,559,002	16,290,672
Transfers (out)	(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)	(16,290,672)
Bonds issued	37,365,000	96,640,000	64,550,000	58,467,549	34,655,000
Refunding bonds issued	108,225,000	73,120,000	-	-	-
Premium on bonds issued	3,944,496	18,416,480	7,965,901	7,313,675	6,899,883
Premium on refunding bonds issued	18,114,658	15,739,791	-	-	-
Payments to current refunding bond agent	(126,676,501)	(89,544,194)	-	-	-
Tax Notes/ Capital Leases issued	-	-	3,808,978	-	-
Total Other Financing Sources (Uses)	40,972,653	114,372,077	76,324,879	65,781,224	41,554,883
Net Change in Fund Balances	\$ 25,238,444	\$ 84,527,609	\$ 15,121,446	\$ (29,037,474)	\$ (20,063,392)
Debt Service as a Percentage of					
Noncapital Expenditures	9.40%	9.83%	9.75%	10.94%	11.05%

FORT BEND COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS - MODIFIED
ACCURAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

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	Fiscal Year				
	2020	2021	2022	2023	2024
Revenues					
Property taxes	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 478,043,198
Sales taxes	11,311,261	15,548,188	20,798,649	19,460,860	21,014,795
Fees and fines	54,616,040	62,746,442	58,437,797	58,226,381	61,595,640
Intergovernmental	117,990,600	211,214,727	141,312,802	85,081,396	87,386,164
Earnings on investments	4,465,242	1,340,447	4,394,399	22,556,078	32,657,354
Miscellaneous	33,493,967	11,515,646	25,357,069	25,929,895	25,483,950
Total Revenues	546,692,991	643,321,928	613,680,076	643,622,653	706,181,101
Expenditures					
Current:					
General administration	94,150,791	61,077,477	74,181,321	87,847,590	102,477,758
Financial administration	9,750,632	10,609,737	12,273,874	13,706,582	15,516,009
Administration of justice	100,575,084	112,256,330	122,037,405	139,974,374	153,143,653
Construction and maintenance	70,286,117	61,002,603	71,853,587	93,297,427	84,229,207
Health and human services	98,986,030	190,368,247	124,595,962	83,818,867	69,521,906
Cooperative services	1,127,235	1,179,974	1,233,514	1,275,283	1,414,065
Public safety	49,965,530	69,554,154	77,451,762	85,412,037	92,114,075
Parks and recreation	3,588,017	4,446,139	5,272,880	7,442,597	7,993,716
Libraries and education	17,822,524	18,510,542	19,236,943	20,813,192	22,503,822
Capital Outlay	101,302,683	232,434,131	112,403,997	112,165,159	189,132,663
Debt Service:					
Principal	43,197,215	39,125,428	40,193,430	47,993,388	59,376,405
Interest and fiscal charges	23,505,432	26,669,690	31,100,501	33,449,335	41,031,926
Bond issuance costs	1,094,531	397,559	777,633	1,358,104	3,198,174
Total Expenditures	615,351,821	827,632,011	692,612,809	728,553,935	841,653,379
(Deficiency) of Revenues					
(Under) Expenditures	(68,658,830)	(184,310,083)	(78,932,733)	(84,931,282)	(135,472,278)
Other Financing Sources (Uses)					
Transfers in	23,637,372	23,747,768	17,275,591	28,260,452	39,687,652
Transfers (out)	(23,637,372)	(23,747,768)	(17,275,591)	(48,195,452)	(64,687,652)
Bonds issued	85,690,000	71,615,000	80,689,000	145,905,000	343,895,000
Refunding bonds issued	36,540,000	-	-	-	-
Premium on bonds issued	24,507,932	8,483,750	13,478,268	12,577,192	37,888,190
Premium on refunding bonds issued	-	-	-	-	-
Payments to current refunding bond agent	(40,355,628)	-	-	-	-
Tax Notes/ Capital Leases issued	9,349,781	100,349,229	22,018,098	10,041,880	9,444,465
Total Other Financing Sources (Uses)	115,732,085	180,447,979	116,185,366	148,589,072	366,227,655
Net Change in Fund Balances	\$ 47,073,255	\$ (3,862,104)	\$ 37,252,633	\$ 63,657,790	\$ 230,755,377
Debt Service as a Percentage of					
Noncapital Expenditures	12.92%	11.05%	12.28%	13.28%	15.40%

FORT BEND COUNTY, TEXAS
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS
(UNAUDITED)

Page 1 of 2

Category	2014	2015	2016	2017	2018
Real, Residential, Single-family	\$ 38,197,156,012	\$ 48,210,660,622	\$ 52,803,517,963	\$ 56,744,548,871	\$ 61,052,068,133
Real, Residential, Multi-family	1,492,817,879	1,825,084,868	1,905,243,783	2,061,490,102	2,161,153,828
Real, Vacant Lots/Tracts	854,963,794	846,058,635	893,236,838	1,166,585,882	1,181,705,109
Real, Acreage (Land only)	2,455,020,886	2,375,050,069	2,807,243,913	2,917,674,336	2,885,267,161
Real, Farm and Ranch Improvement	380,697,030	403,688,459	417,241,559	466,616,885	737,288,887
Real, Commercial and Industrial	7,759,852,998	8,082,106,852	8,843,529,264	9,135,287,545	9,611,337,549
Real, Oil, Gas, and Other Mineral Reserves	256,495,180	129,149,800	41,228,090	23,652,310	66,100
Real & Intangible Personal, Utilities	754,452,129	808,967,279	781,178,457	912,595,475	937,354,013
Tangible Personal, Business	4,181,424,859	4,239,563,234	3,934,401,978	5,021,803,377	4,575,077,759
Tangible Other Personal, Other	62,049,925	66,002,285	66,519,420	68,478,157	69,792,956
Intangible Personal	13,398,220	16,435,550	19,162,420	11,011,480	22,702,041
Real, Inventory	999,071,390	1,082,771,520	1,221,511,856	1,158,981,351	890,083,194
Special Inventory	109,766,186	127,126,210	136,751,320	162,447,425	143,609,170
Total Exempt Property	3,677,487,845	3,808,991,325	4,471,859,455	5,118,700,572	5,369,442,831
Total Assessed Value per Tax Year	\$ 61,194,654,333	\$ 72,021,656,708	\$ 78,342,626,316	\$ 84,969,873,768	\$ 89,636,948,731

Source of data: Fort Bend Central Appraisal District Certified Comptrollers Audit Report.

FORT BEND COUNTY, TEXAS
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS
(UNAUDITED)

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Category	2019	2020	2021	2022	2023
Real, Residential, Single-family	\$ 64,593,052,239	\$ 68,205,916,028	\$ 74,297,249,003	\$ 96,157,042,896	\$ 113,345,199,502
Real, Residential, Multi-family	2,369,759,669	2,663,791,124	2,826,904,682	3,226,381,756	4,748,727,859
Real, Vacant Lots/Tracts	1,292,780,802	1,201,429,498	1,169,022,347	1,167,548,804	1,300,367,865
Real, Acreage (Land only)	2,898,697,080	2,981,204,271	2,902,170,749	2,671,235,598	3,292,684,175
Real, Farm and Ranch Improvement	748,246,866	757,288,250	569,164,884	587,679,265	776,268,765
Real, Commercial and Industrial	10,255,498,292	11,555,208,518	13,049,604,496	14,916,717,441	15,757,965,617
Real, Oil, Gas, and Other Mineral Reserves	71,313,620	55,943,430	41,908,370	79,317,590	59,864,000
Real & Intangible Personal, Utilities	1,079,493,946	1,158,374,833	1,290,307,087	1,342,103,999	2,121,258,136
Tangible Personal, Business	5,405,481,004	4,667,473,503	5,293,927,589	6,026,200,916	7,943,399,911
Tangible Other Personal, Other	74,389,823	81,681,685	76,120,225	181,734,556	227,857,483
Intangible Personal	8,818,540	11,741,543	-	-	-
Real, Inventory	1,166,017,250	1,287,588,429	861,836,067	837,956,480	851,896,937
Special Inventory	154,599,961	177,426,270	192,128,800	308,083,740	176,534,703
Total Exempt Property	5,648,260,887	6,396,807,390	7,263,605,128	8,047,929,876	9,288,166,055
Total Assessed Value per Tax Year	\$ 95,766,409,979	\$ 101,201,874,772	\$ 109,833,949,427	\$ 135,549,932,917	\$ 159,890,191,008

Source of data: Fort Bend Central Appraisal District Certified Comptrollers Audit Report.



FORT BEND COUNTY, TEXAS
ASSESSED AND ESTIMATED ACTUAL VALUE OF REAL AND PERSONAL PROPERTY
LAST TEN FISCAL YEARS
(UNAUDITED)

Tax Year	Fiscal Year	Estimated Actual Value	Less Exemptions	Net Assessed Value	Assessment Ratio	Total Direct County Tax Rate
2014	2015	\$ 54,808,002,219	\$ 9,231,100,402	\$ 45,576,901,817	83.2%	\$ 0.472760
2015	2016	64,167,624,512	10,809,541,312	53,358,083,200	83.2%	0.465000
2016	2017	70,300,373,324	12,053,160,901	58,247,212,423	82.9%	0.458000
2017	2018	78,482,251,532	15,180,651,983	63,301,599,549	80.7%	0.453000
2018	2019	81,977,824,544	15,611,667,035	66,366,157,509	81.0%	0.445000
2019	2020	87,083,494,821	16,564,606,746	70,518,888,075	81.0%	0.444700
2020	2021	93,091,240,531	17,764,433,204	75,326,807,327	80.9%	0.435876
2021	2022	98,912,714,319	17,941,150,367	80,971,563,952	81.9%	0.438300
2022	2023	117,945,906,987	21,741,571,022	96,204,335,965	81.6%	0.438300
2023	2024	134,890,897,082	24,978,304,632	109,912,592,450	81.5%	0.426500

Source of data: Fort Bend Central Appraisal District.

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX YEARS
(UNAUDITED)

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	2014	2015	2016	2017	2018
Fort Bend County	\$ 0.47276	\$ 0.46500	\$ 0.45800	\$ 0.45300	\$ 0.44500
Fort Bend County Drainage District	0.02200	0.02100	0.01600	0.01600	0.01900
Political Subdivision:					
Arcola, City of	0.91000	0.91000	0.86710	0.84000	0.87700
Beasley, City of	0.49913	0.49913	0.46714	0.36526	0.40280
Fulshear, City of	0.17829	0.16163	0.15690	0.15869	0.16251
Houston, City of	0.63108	0.60112	0.58642	0.58421	0.58831
Katy, City of	0.54672	0.52672	0.50672	0.48672	0.48672
Kendleton, City of	0.69771	0.78500	0.78500	0.79442	0.84569
Meadows Place, City of	0.89500	0.86800	0.83200	0.83200	0.83200
Missouri City, City of	0.56500	0.54468	0.56010	0.60000	0.63000
Needville, City of	0.37359	0.38117	0.40000	0.39751	0.41809
Orchard, City of	0.37887	0.37153	0.34788	0.35668	0.39534
Pearland, City of	0.71210	0.70530	0.70530	0.68506	0.70916
Richmond, City of	0.77000	0.75500	0.73500	0.71000	0.69990
Rosenberg, City of	0.49000	0.47000	0.47000	0.46200	0.43000
Simonton, City of	0.26000	0.24000	0.23000	0.22000	0.24000
Sugar Land, City of	0.31595	0.31595	0.31595	0.31762	0.31762
Village Of Pleak	-	-	-	-	-
HCC Missouri City	0.10689	0.10194	0.10026	0.10026	0.10026
HCC Stafford	0.10689	0.10194	0.10026	0.10026	0.10026
Wharton County Junior College	0.12656	0.13028	0.13706	0.13550	0.14346
Austin Point MUD 2	-	-	-	-	-
Big Oaks MUD	0.85000	0.79000	0.75000	0.75000	0.81000
Blue Ridge West MUD	0.41000	0.42500	0.41600	0.40500	0.39500
Brazoria MUD 22	-	1.40000	1.40000	1.40000	1.40000
Brazoria-Fort Bend MUD 1	0.85000	0.85000	0.84800	0.84800	0.84800
Brazoria-Fort Bend MUD 3	-	-	-	-	-
Brazoria-Ft Bend MUD 3	-	-	-	-	-
Burney Road MUD	0.26000	0.25500	0.25000	0.23000	0.22000
Charleson MUD	-	-	-	-	-
Chelford City MUD	0.42500	0.42500	0.40000	0.39000	0.37000
Cimarron MUD	0.57000	0.42000	0.38500	0.36500	0.36500
Cinco MUD 1	0.48000	0.44000	0.44000	0.43000	0.42780
Cinco MUD 10	0.58000	0.53000	0.49500	0.49500	0.50500
Cinco MUD 12	0.30000	0.27000	0.25000	0.25000	0.25000
Cinco MUD 14	0.53500	0.52000	0.50000	0.49000	0.49000
Cinco MUD 2	0.47000	0.45000	0.34000	0.28000	0.31000
Cinco MUD 3	0.42000	0.40000	0.37000	0.35500	0.35500
Cinco MUD 5	0.41500	0.38000	0.37000	0.37000	0.49000
Cinco MUD 6	0.39500	0.35500	0.33000	0.33000	0.38500

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX YEARS
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	2019	2020	2021	2022	2023
Fort Bend County	\$ 0.44470	\$ 0.43588	\$ 0.43830	\$ 0.43830	\$ 0.42650
Fort Bend County Drainage District	0.01530	0.01733	0.01450	0.01290	0.01240
Political Subdivision:					
Arcola, City of	0.84700	0.77338	0.68015	0.68015	0.64962
Beasley, City of	0.38287	0.37990	0.37975	0.39975	0.31075
Fulshear, City of	0.21851	0.20707	0.20305	0.18057	0.16186
Houston, City of	0.56792	0.56184	0.55083	0.53364	0.51919
Katy, City of	0.48000	0.36494	0.44717	0.44000	0.42500
Kendleton, City of	0.66014	0.82950	0.82950	0.82950	0.82950
Meadows Place, City of	0.83200	0.83200	0.83200	0.80600	0.83872
Missouri City, City of	0.63000	0.59804	0.57804	0.57375	0.57083
Needville, City of	0.39552	0.35864	0.35864	0.35864	0.40000
Orchard, City of	0.39475	0.35273	0.35201	0.40000	0.37170
Pearland, City of	0.74121	0.72000	0.70142	0.70142	0.63500
Richmond, City of	0.69990	0.68777	0.68000	0.66000	0.64000
Rosenberg, City of	0.41500	0.40000	0.38000	0.35500	0.32000
Simonton, City of	0.23002	0.22000	0.21919	0.44395	0.21000
Sugar Land, City of	0.33200	0.33650	0.34650	0.34650	0.35321
Village Of Pleak	-	-	-	-	0.25000
HCC Missouri City	0.10026	0.10026	0.09909	0.09557	0.09618
HCC Stafford	0.10026	0.10026	0.09909	0.09557	0.09618
Wharton County Junior College	0.13934	0.13684	0.13177	0.12985	0.13280
Austin Point MUD 2	-	-	-	-	1.50000
Big Oaks MUD	0.77000	0.75000	0.73900	0.69000	0.60000
Blue Ridge West MUD	0.39500	0.37500	0.35300	0.33100	0.40250
Brazoria MUD 22	1.40000	1.30000	1.25000	1.15000	0.95000
Brazoria-Fort Bend MUD 1	0.84800	0.84800	0.84800	0.84800	0.42000
Brazoria-Fort Bend MUD 3	-	1.50000	1.50000	1.50000	1.35000
Brazoria-Ft Bend MUD 3	-	-	-	-	1.35000
Burney Road MUD	0.22000	0.22000	0.22000	0.20000	0.17500
Charleson MUD	-	1.50000	1.50000	1.50000	1.50000
Chelford City MUD	0.36500	0.35000	0.33500	0.33500	0.31300
Cimarron MUD	0.36500	0.36500	0.35000	0.35000	0.30000
Cinco MUD 1	0.44500	0.44500	0.44140	0.40977	0.35500
Cinco MUD 10	0.53000	0.55000	0.55900	0.52000	0.45000
Cinco MUD 12	0.25000	0.25000	0.25000	0.24000	0.20500
Cinco MUD 14	0.52500	0.53500	0.53500	0.49000	0.42380
Cinco MUD 2	0.37000	0.36000	0.35000	0.32000	0.25000
Cinco MUD 3	0.34500	0.34500	0.34500	0.34000	0.25000
Cinco MUD 5	0.44000	0.42000	0.42000	0.39500	0.31000
Cinco MUD 6	0.33000	0.33000	0.32000	0.30070	0.28000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX YEARS
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	2014	2015	2016	2017	2018
Cinco MUD 8	\$ 0.71000	\$ 0.64000	\$ 0.59000	\$ 0.58000	\$ 0.96000
Cinco MUD 9	0.53000	0.43000	0.40500	0.39500	0.39500
Cinco Southwest MUD 1	1.01000	0.90500	0.85000	0.76000	0.68000
Cinco Southwest MUD 2	1.44000	1.20000	1.12000	1.00000	0.93500
Cinco Southwest MUD 3	1.20000	1.04000	0.98500	0.94000	0.91000
Cinco Southwest MUD 4	1.20000	1.03000	0.96000	0.91000	0.83000
Cornerstone MUD	0.34000	0.33000	0.30000	0.30000	0.30000
First Colony MUD 10	0.41000	0.25000	0.20000	0.19000	0.17000
First Colony MUD 9	0.30000	0.28000	0.25500	0.24000	0.22000
Fort Bend County MUD 106	0.46000	0.34500	0.30000	0.30000	-
Fort Bend County MUD 108	0.41000	0.29000	0.19000	0.17500	-
Fort Bend County MUD 109	0.62000	0.44000	0.34000	0.30000	-
Fort Bend County MUD 111	0.30000	0.30000	0.29000	0.14500	-
Fort Bend County MUD 112	0.34000	0.34000	0.29000	-	-
Fort Bend County MUD 115	0.48000	0.46000	0.44000	0.44000	0.44000
Fort Bend County MUD 116	1.14000	1.08000	1.07000	1.05000	1.03000
Fort Bend County MUD 117	0.65000	0.48000	0.43000	0.31595	-
Fort Bend County MUD 118	0.75000	0.70000	0.70000	0.68000	0.68000
Fort Bend County MUD 119	0.70000	0.64000	0.60000	0.57000	0.55000
Fort Bend County MUD 121	1.17000	1.12000	1.12000	1.14500	1.17000
Fort Bend County MUD 122	1.01500	0.99000	0.97500	0.97500	0.97500
Fort Bend County MUD 123	1.15500	1.10000	1.09900	1.09000	1.08000
Fort Bend County MUD 124	0.95000	0.86000	0.86000	0.86000	0.86000
Fort Bend County MUD 128	0.70000	0.70000	0.70000	0.65000	0.60000
Fort Bend County MUD 129	0.57000	0.42000	0.34000	0.34000	0.33000
Fort Bend County MUD 130	0.72000	0.66000	0.63000	0.63000	0.63000
Fort Bend County MUD 130 defined area	-	-	-	-	0.87000
Fort Bend County MUD 131	1.01000	1.01000	1.03000	1.05000	1.05000
Fort Bend County MUD 132	-	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 133	1.50000	1.43000	1.43000	1.41000	1.39000
Fort Bend County MUD 134 B	1.45000	1.45000	1.45000	1.45000	1.45000
Fort Bend County MUD 134 C	1.35000	1.30000	1.30000	1.29000	1.28000
Fort Bend County MUD 134 D	-	1.00000	1.00000	1.00000	1.00000
Fort Bend County MUD 134 E	-	-	-	-	1.00000
Fort Bend County MUD 134F	-	-	-	-	-
Fort Bend County MUD 136	0.50000	0.43000	0.42000	0.42000	0.42000
Fort Bend County MUD 138	0.43000	0.42000	0.41500	0.41500	0.41000
Fort Bend County MUD 139	0.44000	0.41000	0.41000	0.41000	0.41000
Fort Bend County MUD 140	1.34000	1.25000	1.25000	1.25000	1.25000
Fort Bend County MUD 141	1.15000	1.15000	1.35000	1.35000	1.35000
Fort Bend County MUD 142	0.95000	0.85000	0.77000	0.75000	0.75000
Fort Bend County MUD 143	1.26000	1.26000	1.24000	1.24000	1.24000
Fort Bend County MUD 144	0.80000	0.80000	0.80000	0.80000	0.79000

FORT BEND COUNTY, TEXAS
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	2019	2020	2021	2022	2023
Cinco MUD 8	\$ 0.62000	\$ 0.61500	\$ 0.61000	\$ 0.61000	\$ 0.37000
Cinco MUD 9	0.39500	0.39500	0.39000	0.37000	0.30401
Cinco Southwest MUD 1	0.66000	0.64000	0.58000	0.58000	0.41610
Cinco Southwest MUD 2	0.93000	0.92000	0.86500	0.86500	0.65000
Cinco Southwest MUD 3	0.93000	0.90000	0.88000	0.90000	0.65500
Cinco Southwest MUD 4	0.83790	0.82500	0.80000	0.80000	0.60000
Cornerstone MUD	0.30000	0.30000	0.30000	0.30000	0.25750
First Colony MUD 10	0.16000	0.15000	0.15000	0.15000	0.12500
First Colony MUD 9	0.22000	0.22000	0.22000	0.18000	0.12490
Fort Bend County MUD 106	-	-	-	-	-
Fort Bend County MUD 108	-	-	-	-	-
Fort Bend County MUD 109	-	-	-	-	-
Fort Bend County MUD 111	-	-	-	-	-
Fort Bend County MUD 112	-	-	-	-	-
Fort Bend County MUD 115	0.43000	0.41000	0.40000	0.37000	0.32000
Fort Bend County MUD 116	1.01000	0.99000	0.95000	0.82000	0.72000
Fort Bend County MUD 117	-	-	-	-	-
Fort Bend County MUD 118	0.68000	0.65000	0.63000	0.62000	0.59000
Fort Bend County MUD 119	0.55000	0.53000	0.53000	0.49500	0.38500
Fort Bend County MUD 121	1.19000	1.18000	1.18000	1.07000	1.04000
Fort Bend County MUD 122	0.97500	0.97000	0.97000	0.97000	0.88500
Fort Bend County MUD 123	1.08000	1.08000	1.07500	1.02500	0.90000
Fort Bend County MUD 124	0.86000	0.86000	0.86000	0.81000	0.75200
Fort Bend County MUD 128	0.49000	0.43000	0.38500	0.32000	0.26500
Fort Bend County MUD 129	0.32000	0.29250	0.28750	0.24750	0.19000
Fort Bend County MUD 130	0.63000	0.53000	0.52000	0.45000	0.40000
Fort Bend County MUD 130 defined area	0.87000	0.87000	0.87000	0.72000	0.68500
Fort Bend County MUD 131	1.05000	1.02000	0.92000	0.86000	0.85000
Fort Bend County MUD 132	1.50000	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 133	1.36000	1.29000	1.29000	1.29000	1.20000
Fort Bend County MUD 134 B	1.45000	1.38500	1.27000	1.01000	0.97000
Fort Bend County MUD 134 C	1.28000	1.23500	1.17000	1.13000	0.95000
Fort Bend County MUD 134 D	1.00000	1.00000	1.00000	1.00000	0.92000
Fort Bend County MUD 134 E	1.00000	1.00000	1.00000	0.91000	0.87000
Fort Bend County MUD 134F	-	-	-	-	1.45000
Fort Bend County MUD 136	0.42000	0.42000	0.42000	0.40000	0.38000
Fort Bend County MUD 138	0.41000	0.37500	0.36000	0.33000	0.23000
Fort Bend County MUD 139	0.41000	0.40500	0.40000	0.36000	0.29000
Fort Bend County MUD 140	1.22000	1.21000	1.20000	1.20000	0.84000
Fort Bend County MUD 141	1.35000	1.35000	1.35000	1.35000	1.01000
Fort Bend County MUD 142	0.75000	0.75000	0.73000	0.70000	0.61800
Fort Bend County MUD 143	1.21000	1.17000	1.16000	1.08000	1.06000
Fort Bend County MUD 144	0.79000	0.79000	0.77000	0.69000	0.54000

FORT BEND COUNTY, TEXAS
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	2014	2015	2016	2017	2018
Fort Bend County MUD 145	\$ 1.25000	\$ 1.23000	\$ 1.21500	\$ 1.21500	\$ 1.25000
Fort Bend County MUD 146	1.01000	0.94000	0.87000	0.85000	0.85000
Fort Bend County MUD 147	0.95000	0.95000	0.95000	0.95000	0.95000
Fort Bend County MUD 148	0.90000	0.88000	0.83000	0.76000	0.66000
Fort Bend County MUD 149	0.70000	0.65000	0.50000	0.50000	0.50000
Fort Bend County MUD 151	1.22000	1.11000	1.00000	0.97000	0.95000
Fort Bend County MUD 152	1.45000	1.37000	1.28000	1.28000	1.28000
Fort Bend County MUD 155	1.29000	1.14000	1.04000	1.02000	1.00000
Fort Bend County MUD 156	1.45000	1.25000	1.05000	1.05000	1.05000
Fort Bend County MUD 158	1.39000	1.25000	1.12000	1.09000	1.05000
Fort Bend County MUD 159	0.78000	0.72000	0.72000	0.72000	0.72000
Fort Bend County MUD 161	0.90620	0.90000	0.90000	0.90000	0.90000
Fort Bend County MUD 162	1.12000	1.09000	1.09000	1.09000	1.09000
Fort Bend County MUD 163	0.90000	0.90000	0.90000	0.90000	0.90000
Fort Bend County MUD 165	1.37000	1.32000	1.25000	1.25000	1.19000
Fort Bend County MUD 167	0.89000	0.85000	0.85000	0.85000	0.85000
Fort Bend County MUD 168	-	-	-	-	-
Fort Bend County MUD 169	1.32260	1.33926	1.34399	1.34220	1.33838
Fort Bend County MUD 170	1.32260	1.33926	1.34399	1.34220	1.33838
Fort Bend County MUD 171	1.22000	1.16000	1.12000	1.11750	1.10650
Fort Bend County MUD 172	1.32260	1.28180	1.21500	1.18500	1.16000
Fort Bend County MUD 173	1.32260	1.33926	1.34399	1.34220	1.33838
Fort Bend County MUD 174	-	-	-	-	1.07000
Fort Bend County MUD 175	-	-	-	-	-
Fort Bend County MUD 176	0.55000	0.55000	0.55000	0.55000	0.55000
Fort Bend County MUD 182	1.50000	1.50000	1.50000	1.50000	1.35000
Fort Bend County MUD 184	1.50000	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 185	1.17000	1.04000	1.03000	1.02000	1.00000
Fort Bend County MUD 187	1.00000	0.97000	0.93000	0.91000	0.88000
Fort Bend County MUD 188	-	-	-	-	-
Fort Bend County MUD 189	-	-	-	-	1.50000
Fort Bend County MUD 19	1.40000	1.40000	1.27000	1.25000	1.20000
Fort Bend County MUD 190	-	-	-	1.35000	1.35000
Fort Bend County MUD 192	1.50000	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 194	1.25000	1.25000	1.25000	1.25000	1.25000
Fort Bend County MUD 195	-	-	-	-	-
Fort Bend County MUD 198	-	-	-	-	-
Fort Bend County MUD 199	0.60000	0.60000	0.60000	0.60000	0.60000
Fort Bend County MUD 2	0.68000	0.66000	0.59000	0.56000	0.56000
Fort Bend County MUD 5	1.50000	1.50000	1.48000	1.48000	1.43000
Fort Bend County MUD 200	-	-	-	-	-

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
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	2019	2020	2021	2022	2023
Fort Bend County MUD 145	\$ 1.25000	\$ 1.25000	\$ 1.25000	\$ 1.25000	\$ 1.03664
Fort Bend County MUD 146	0.85000	0.81500	0.83000	0.79000	0.67000
Fort Bend County MUD 147	0.95000	0.95000	0.95000	0.95000	0.87180
Fort Bend County MUD 148	0.66000	0.63000	0.60000	0.60000	0.44000
Fort Bend County MUD 149	0.50000	0.45000	0.45000	0.43000	0.33500
Fort Bend County MUD 151	0.93000	0.89000	0.89000	0.85000	0.78000
Fort Bend County MUD 152	1.28000	1.28000	0.89000	1.17000	1.13000
Fort Bend County MUD 155	1.00000	1.00000	1.00000	0.96000	0.87000
Fort Bend County MUD 156	1.01000	0.99000	0.97000	0.93000	0.79000
Fort Bend County MUD 158	1.05000	1.04500	1.02000	0.97000	0.93000
Fort Bend County MUD 159	0.72000	0.71000	0.70000	0.70000	0.65000
Fort Bend County MUD 161	0.90000	0.90000	0.88000	0.83000	0.78000
Fort Bend County MUD 162	1.09000	1.10000	1.12000	1.12000	1.12000
Fort Bend County MUD 163	0.90000	0.90000	0.90000	0.82000	0.66250
Fort Bend County MUD 165	1.18500	1.14000	1.11000	1.03000	0.94000
Fort Bend County MUD 167	0.82000	0.75000	0.64000	0.64000	0.50000
Fort Bend County MUD 168	-	-	-	-	1.50000
Fort Bend County MUD 169	1.33838	1.33838	1.33838	1.33838	1.33838
Fort Bend County MUD 170	1.33838	1.33838	1.33838	1.23000	0.94000
Fort Bend County MUD 171	1.07420	1.07000	1.05000	1.05000	0.84000
Fort Bend County MUD 172	1.13500	1.09000	1.03000	1.03000	0.80000
Fort Bend County MUD 173	1.33838	1.27000	1.23500	1.23500	0.97000
Fort Bend County MUD 174	1.28000	1.28000	1.28000	1.11000	1.04000
Fort Bend County MUD 175	-	-	-	-	1.15000
Fort Bend County MUD 176	0.55000	0.60000	0.60000	0.60000	0.54500
Fort Bend County MUD 182	1.30000	1.27000	1.27000	1.17000	1.07000
Fort Bend County MUD 184	1.50000	1.50000	1.50000	1.50000	1.46000
Fort Bend County MUD 185	0.96000	0.93000	0.89000	0.85000	0.81500
Fort Bend County MUD 187	0.86000	0.81500	0.77500	0.77500	0.58000
Fort Bend County MUD 188	-	-	-	1.27000	1.17000
Fort Bend County MUD 189	1.50000	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 19	1.20000	0.95000	0.80000	0.72000	0.65000
Fort Bend County MUD 190	1.35000	1.35000	1.32000	1.22000	1.07000
Fort Bend County MUD 192	1.50000	1.50000	1.50000	1.45000	1.38000
Fort Bend County MUD 194	1.25000	1.21000	1.21000	1.18000	1.06000
Fort Bend County MUD 195	-	-	-	1.50000	1.50000
Fort Bend County MUD 198	-	-	-	1.50000	1.50000
Fort Bend County MUD 199	0.60000	0.60000	0.60000	0.60000	0.70000
Fort Bend County MUD 2	0.63000	0.60000	0.57000	0.55000	0.53300
Fort Bend County MUD 5	1.41000	1.41000	1.41000	1.33000	1.25000
Fort Bend County MUD 200	-	-	1.10000	1.10000	1.07000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
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	2014	2015	2016	2017	2018
Fort Bend County MUD 206	\$ 1.40000	\$ 1.40000	\$ 1.50000	\$ 1.50000	\$ 1.50000
Fort Bend County MUD 207	1.00000	1.00000	1.00000	1.00000	1.00000
Fort Bend County MUD 213	-	-	-	-	-
Fort Bend County MUD 216	-	-	-	-	-
Fort Bend County MUD 218	-	-	-	-	1.28000
Fort Bend County MUD 220	-	-	-	1.50000	1.50000
Fort Bend County MUD 222	-	-	-	-	-
Fort Bend County MUD 225	-	-	-	-	-
Fort Bend County MUD 229	-	-	-	-	-
Fort Bend County MUD 23	1.05000	0.95000	0.89000	0.82000	0.80000
Fort Bend County MUD 232	-	-	-	-	-
Fort Bend County MUD 233	-	-	-	-	-
Fort Bend County MUD 24	1.35000	1.30000	1.26000	1.26000	1.26000
Fort Bend County MUD 245	-	-	-	-	-
Fort Bend County MUD 246	-	-	-	-	-
Fort Bend County MUD 25	0.86500	0.84500	0.84000	0.84000	0.84000
Fort Bend County MUD 250 A	-	-	-	-	-
Fort Bend County MUD 251	-	-	-	-	-
Fort Bend County MUD 252	-	-	-	-	-
Fort Bend County MUD 253	-	-	-	-	-
Fort Bend County MUD 254	-	-	-	-	-
Fort Bend County MUD 255	-	-	-	-	-
Fort Bend County MUD 256	-	-	-	-	-
Fort Bend County MUD 258	-	-	-	-	-
Fort Bend County MUD 26	0.87500	0.84000	0.82250	0.80250	0.78320
Fort Bend County MUD 30	0.97000	0.92000	0.84000	0.80000	0.76000
Fort Bend County MUD 34	0.68000	0.63000	0.62000	0.61000	0.61000
Fort Bend County MUD 35	0.57000	0.51500	0.44000	0.43000	0.42500
Fort Bend County MUD 37	0.52000	0.50000	0.49000	0.49000	0.49000
Fort Bend County MUD 41	0.55000	0.54000	0.52000	0.49000	0.49000
Fort Bend County MUD 42	0.43000	0.42000	0.40000	0.38000	0.38000
Fort Bend County MUD 46	0.89500	0.90250	0.90000	0.90000	0.90000
Fort Bend County MUD 47	1.07000	0.95000	0.94500	0.92300	0.92300
Fort Bend County MUD 48	0.98000	0.98000	0.96000	0.96000	0.95000
Fort Bend County MUD 50	0.91000	0.91000	0.91000	0.91000	0.91000
Fort Bend County MUD 57	1.27000	1.05000	0.94000	0.92000	0.90000
Fort Bend County MUD 58	1.28000	1.16000	1.07000	1.02000	0.95000
Fort Bend County MUD 66	1.39000	1.25000	1.21000	1.19000	1.19000
Fort Bend County MUD 67	0.36000	0.22250	0.10000	-	-
Fort Bend County MUD 68	0.40000	0.39345	0.39000	-	-
Fort Bend County MUD 69	0.38500	0.35500	0.08000	-	-

FORT BEND COUNTY, TEXAS
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	2019	2020	2021	2022	2023
Fort Bend County MUD 206	\$ 1.50000	\$ 1.50000	\$ 1.50000	\$ 1.46000	\$ 1.27000
Fort Bend County MUD 207	1.00000	1.00000	1.00000	1.00000	1.00000
Fort Bend County MUD 213	-	-	-	-	-
Fort Bend County MUD 216	-	-	-	1.45000	1.35000
Fort Bend County MUD 218	1.28000	1.28000	1.28000	1.24000	1.17750
Fort Bend County MUD 220	1.50000	1.50000	1.50000	1.39000	1.39000
Fort Bend County MUD 222	-	-	-	1.27000	1.17000
Fort Bend County MUD 225	1.08500	1.08500	1.08500	1.08500	1.08500
Fort Bend County MUD 229	-	1.35000	1.35000	1.35000	1.35000
Fort Bend County MUD 23	0.78000	0.75000	0.72000	0.66000	0.56000
Fort Bend County MUD 232	-	-	-	-	0.88000
Fort Bend County MUD 233	0.88500	0.90000	0.90000	0.90000	0.90000
Fort Bend County MUD 24	1.26000	1.26000	1.26000	0.50000	1.16000
Fort Bend County MUD 245	-	-	-	1.32000	1.32000
Fort Bend County MUD 246	-	-	-	1.30000	1.30000
Fort Bend County MUD 25	0.84000	0.84000	0.87000	0.87000	0.83000
Fort Bend County MUD 250 A	-	-	-	-	1.50000
Fort Bend County MUD 251	-	-	-	-	1.50000
Fort Bend County MUD 252	-	-	-	-	1.10000
Fort Bend County MUD 253	-	-	-	-	1.50000
Fort Bend County MUD 254	-	-	-	-	1.10000
Fort Bend County MUD 255	-	-	-	-	1.25000
Fort Bend County MUD 256	-	-	-	-	1.50000
Fort Bend County MUD 258	-	-	-	-	1.50000
Fort Bend County MUD 26	0.78320	0.78320	0.77740	0.75315	0.72115
Fort Bend County MUD 30	0.74000	0.70000	0.68000	0.68000	0.43500
Fort Bend County MUD 34	0.61000	0.61000	0.61000	0.59000	0.55000
Fort Bend County MUD 35	0.42500	0.42500	0.41000	0.38000	0.33500
Fort Bend County MUD 37	0.49000	0.49000	0.50980	0.48050	0.44505
Fort Bend County MUD 41	0.49000	0.49000	0.49000	0.45500	0.43000
Fort Bend County MUD 42	0.38000	0.38000	0.37000	0.34000	0.29000
Fort Bend County MUD 46	0.91000	0.86000	0.82000	0.61000	0.36000
Fort Bend County MUD 47	0.85400	0.84800	0.84000	0.76300	0.69100
Fort Bend County MUD 48	0.90000	0.86000	0.79000	0.79000	0.72000
Fort Bend County MUD 50	0.91000	0.91000	0.91000	0.91000	0.85000
Fort Bend County MUD 57	0.90000	0.89000	0.88000	0.82000	0.72600
Fort Bend County MUD 58	0.95000	0.90000	0.85000	0.82000	0.73000
Fort Bend County MUD 66	1.19000	1.17000	1.14000	1.14000	0.95000
Fort Bend County MUD 67	-	-	-	-	-
Fort Bend County MUD 68	-	-	-	-	-
Fort Bend County MUD 69	-	-	-	-	-

FORT BEND COUNTY, TEXAS
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	2014	2015	2016	2017	2018
Fort Bend County MUD 81	\$ 0.33000	\$ 0.32000	\$ 0.32930	\$ 0.33000	\$ 0.34500
Fort Bend County MUD 94	0.66000	0.58000	0.50000	0.47000	0.44000
Fort Bend-Waller MUD 3	-	0.93000	0.93000	0.93000	0.93000
Fulshear MUD 1	1.19000	1.19000	1.17000	1.17000	1.16000
Fulshear MUD 2	-	1.20000	1.20000	1.20000	1.20000
Fulshear MUD 3A	-	1.50000	1.50000	1.50000	1.50000
Grand Lakes MUD 1	0.54000	0.51500	0.49500	0.49500	0.57000
Grand Lakes MUD 2	0.35000	0.32000	0.30750	0.30000	0.26500
Grand Lakes MUD 4	0.68000	0.60000	0.57250	0.55250	0.50000
Grand Mission MUD 1	1.02000	0.90000	0.82000	0.77000	0.77000
Grand Mission MUD 2	1.30000	1.25000	1.20000	1.15000	1.15000
Harris County MUD 393	0.91000	0.86000	0.75000	0.70000	0.70000
Harris-Fort Bend MUD 1	0.68500	0.65500	0.61000	0.62000	0.62000
Harris-Fort Bend MUD 3	1.07000	0.97000	0.92000	0.82000	0.81000
Harris-Fort Bend MUD 5	0.65000	0.59000	0.54000	0.51500	0.50500
Imperial Redevelopment District	1.10000	1.10000	1.10000	1.10000	1.10000
Katy Management Dist 1	0.82000	0.82000	0.80000	0.80000	0.80000
Katy West MUD	-	-	-	-	-
Kingsbridge MUD	0.78000	0.71000	0.66000	0.60000	0.56000
Meadowcreek MUD	0.10000	0.10000	0.10000	0.10000	0.10000
Memorial MUD	0.51000	0.48000	0.44000	0.41500	0.41500
Mission Bend MUD 1	0.28000	0.27750	0.26000	0.25800	0.24000
North Mission Glen MUD	0.60000	0.55000	0.52000	0.52000	0.52000
Palmer Plantation MUD 1	0.75500	0.56000	0.48000	0.48000	0.48000
Palmer Plantation MUD 2	0.53000	0.49000	0.46000	0.45000	0.45000
Pecan Grove MUD	0.65500	0.64000	0.62500	0.61500	0.61500
Plantation MUD	0.74000	0.68500	0.64500	0.61500	0.61000
Puail Valley MUD	-	-	-	-	-
Renn Road MUD	0.75000	0.75000	0.72000	0.70000	0.70000
Sienna MUD 6	-	-	-	-	1.05000
Sienna MUD 7	-	-	-	-	-
Sienna Plantation MUD 10	0.94000	0.94000	0.84000	0.80000	0.75000
Sienna Plantation MUD 12	0.94000	0.94000	0.88000	0.87000	0.77000
Sienna Plantation MUD 2	0.71000	0.65000	0.59000	0.51000	0.46000
Sienna Plantation MUD 3	0.71000	0.63000	0.59000	0.56000	0.51000
Sienna Plantation MUD 4	1.01000	1.03000	1.05000	1.05000	1.05000
Thunderbird U.D.	-	-	-	-	-
Village at Katy Development	-	-	-	-	-
West Harris County MUD 4	1.09000	1.08000	1.08000	1.00000	1.00000
Williams Ranch MUD No 1	-	-	1.00000	1.00000	1.00000
Willow Creek Farms MUD	1.25000	1.15000	1.09500	1.01000	1.04000

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	2019	2020	2021	2022	2023
Fort Bend County MUD 81	\$ 0.34500	\$ 0.36000	\$ 0.37500	\$ 0.37500	\$ 0.36300
Fort Bend County MUD 94	0.43000	0.42265	0.41426	0.41426	0.34000
Fort Bend-Waller MUD 3	0.93000	0.93000	0.93000	0.93000	0.85000
Fulshear MUD 1	1.12000	1.09000	1.00000	1.00000	0.82000
Fulshear MUD 2	1.20000	1.20000	1.20000	1.20000	1.14000
Fulshear MUD 3A	1.50000	1.45000	1.40000	1.40000	1.15000
Grand Lakes MUD 1	0.54000	0.54000	0.54500	0.51400	0.45287
Grand Lakes MUD 2	0.24000	0.18000	0.15000	0.13000	0.13454
Grand Lakes MUD 4	0.50000	0.50000	0.50000	0.47000	0.42500
Grand Mission MUD 1	0.76000	0.72000	0.69000	0.64500	0.56900
Grand Mission MUD 2	1.10000	1.05000	1.02000	0.87000	0.75000
Harris County MUD 393	0.68000	0.64000	0.60000	0.60000	0.37000
Harris-Fort Bend MUD 1	0.64000	0.64000	0.64000	0.64000	0.53000
Harris-Fort Bend MUD 3	0.73000	0.70000	0.67000	0.62000	0.54500
Harris-Fort Bend MUD 5	0.48000	0.46000	0.45000	0.45000	0.35000
Imperial Redevelopment District	1.10000	1.10000	1.10000	1.10000	1.00000
Katy Management Dist 1	0.80000	0.80000	0.80000	0.80000	0.80000
Katy West MUD	-	-	-	-	0.80000
Kingsbridge MUD	0.55000	0.51000	0.49000	0.49000	0.42000
Meadowcreek MUD	0.25000	0.24900	0.24390	0.22922	0.23090
Memorial MUD	0.40500	0.40000	0.38000	0.38000	0.32500
Mission Bend MUD 1	0.23800	0.23000	0.22500	0.22500	0.21700
North Mission Glen MUD	0.51000	0.47000	0.45000	0.45000	0.36000
Palmer Plantation MUD 1	0.47000	0.47000	0.47000	0.45000	0.40000
Palmer Plantation MUD 2	0.45000	0.45000	0.45000	0.44000	0.36600
Pecan Grove MUD	0.63500	0.63500	0.63500	0.61500	0.60500
Plantation MUD	0.61000	0.61000	0.59750	0.55500	0.49389
Puail Valley MUD	-	#N/A	0.15000	0.15000	0.12700
Renn Road MUD	0.71000	0.71000	0.69000	0.69000	0.54000
Sienna MUD 6	1.05000	1.05000	1.05000	1.05000	1.05000
Sienna MUD 7	-	-	-	-	1.05000
Sienna Plantation MUD 10	0.73000	0.72000	0.70000	0.68000	0.61500
Sienna Plantation MUD 12	0.74000	0.72000	0.70000	0.65000	0.54000
Sienna Plantation MUD 2	0.46000	0.46000	0.46000	0.46000	-
Sienna Plantation MUD 3	0.51000	0.51000	0.49500	0.46250	0.40750
Sienna Plantation MUD 4	1.05000	1.05000	1.05000	1.02000	0.93500
Thunderbird U.D.	-	-	0.15000	0.14180	0.12670
Village at Katy Development	1.00000	1.00000	1.00000	1.00000	1.00000
West Harris County MUD 4	1.00000	1.00000	0.96000	0.96000	0.85400
Williams Ranch MUD No 1	1.00000	1.00000	1.00000	0.97000	0.95000
Willow Creek Farms MUD	1.14000	1.14000	1.14000	1.14000	1.15000

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	2014	2015	2016	2017	2018
Willow Point MUD	\$ 1.50000	\$ 1.50000	\$ 1.50000	\$ 1.50000	\$ 1.48000
Woodcreek Reserve MUD	0.60000	0.60000	0.60000	0.60000	0.60000
Fort Bend ESD 1	0.07500	0.07500	0.07500	0.07551	0.08988
Fort Bend ESD 2	0.09800	0.09800	0.09800	0.09800	0.10000
Fort Bend ESD 3	0.09100	0.10000	0.10000	0.10000	0.10000
Fort Bend ESD 4	0.09000	0.10000	0.10000	0.10000	0.10000
Fort Bend ESD 5	0.07904	0.07135	0.07900	0.07900	0.07906
Fort Bend ESD 6	-	0.10000	0.10000	0.10000	0.10000
Fort Bend ESD 8	-	0.10000	0.10000	0.10000	0.10000
Fort Bend ESD 9	-	-	-	-	-
Fort Bend ESD 10	-	-	-	-	-
Fort Bend-Harris ESD 100	0.08840	0.07951	0.07321	0.07058	0.06800
Arcola Municipal Mgmt Dist 1	-	-	-	-	-
Brazos ISD	1.42172	1.42172	1.49980	1.43000	1.44000
Fort Bend Co Management District 1	-	0.45000	0.45000	0.45000	0.45000
Fort Bend Independent School District	1.34000	1.34000	1.34000	1.32000	1.32000
Katy ISD	1.52660	1.51660	1.51660	1.51660	1.51660
Lamar Consolidated I.S.D.	1.39005	1.39005	1.39005	1.39005	1.39000
Missouri City MGMT DST 1	-	-	-	-	0.90000
Missouri City MGMT DST 2	-	-	-	-	-
Needville Independent School District	1.59995	1.57300	1.54000	1.54000	1.53952
Sienna Plantation Management	1.01000	1.03000	1.05000	1.05000	1.05000
Stafford Municipal School District	1.24005	1.23005	1.23000	1.23005	1.32505
First Colony LID	0.15500	0.15250	0.15000	0.14620	0.14620
First Colony LID 2	0.25000	0.25000	0.20000	0.20000	0.20000
Fort Bend County LID 10	0.64300	0.64300	0.64300	0.69000	0.69000
Fort Bend County LID 11	0.22500	0.20500	0.20000	0.20500	0.23850
Fort Bend County LID 12	0.11500	0.10000	0.09000	0.09000	0.08500
Fort Bend County LID 14	0.20000	0.19500	0.19500	0.19500	0.20950
Fort Bend County LID 15	0.80000	0.75000	0.73000	0.69000	0.62000
Fort Bend County LID 17	0.63000	0.61000	0.57000	0.57000	0.57000
Fort Bend County LID 19	0.80000	0.72000	0.68000	0.68000	0.68000
Fort Bend County LID 2	0.12000	0.11000	0.10670	0.11100	0.14500
Fort Bend County LID 20	0.55000	0.55000	0.55000	0.55000	0.55000
Fort Bend County LID 6	0.50000	0.50000	0.50000	0.50000	0.50000
Fort Bend County LID 7	0.23500	0.22500	0.22500	0.32000	0.32000
Fort Bend County WC&ID 2	0.18000	0.18000	0.21250	0.21250	0.21250
Fort Bend County WC&ID 2 Area 1	-	-	-	0.51500	0.51500
Fort Bend County WC&ID 3	0.45000	0.44000	0.44000	0.46000	0.46000
Fort Bend County WC&ID 8	1.10000	1.07000	1.07000	1.05000	1.05000
Fort Bend Fresh Water Supply 1	1.00000	1.00000	1.00000	1.00000	1.00000
Fort Bend Fresh Water Supply 2	0.56000	0.55700	0.55210	0.55210	0.55210
Fort Bend Improvement District 24	1.45000	1.45000	-	1.45000	1.45000
Grand Lakes WCID	0.07300	0.06650	0.06500	0.06500	0.06500
Sienna Plantation LID	0.49000	0.47000	0.45000	0.45000	0.45000
West Keegans Bayou I.D.	0.10000	0.09500	0.09400	0.09400	0.09400
Willow Fork Drainage District	0.19000	0.18500	0.18500	0.18500	0.18500

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	2019	2020	2021	2022	2023
Willow Point MUD	\$ 1.46000	\$ 1.43000	\$ 1.38000	\$ 1.38000	\$ 1.27000
Woodcreek Reserve MUD	0.59000	0.58500	0.58000	0.53000	0.40000
Fort Bend ESD 1	0.08988	0.08725	0.08555	0.07638	0.06291
Fort Bend ESD 2	0.10000	0.10000	0.10000	0.09452	0.09278
Fort Bend ESD 3	0.10000	0.10000	0.10000	0.10000	0.10000
Fort Bend ESD 4	0.10000	0.10000	0.10000	0.09696	0.09869
Fort Bend ESD 5	0.10000	0.10000	0.10000	0.09102	0.10000
Fort Bend ESD 6	0.10000	0.10000	0.10000	0.10000	0.10000
Fort Bend ESD 8	0.10000	0.10000	0.10000	0.10000	0.10000
Fort Bend ESD 9	-	-	-	0.10000	0.09457
Fort Bend ESD 10	-	-	-	-	0.10000
Fort Bend-Harris ESD 100	0.10000	0.08500	0.08675	0.08108	0.08613
Arcola Municipal Mgmt Dist 1	-	-	0.81000	0.81000	0.84000
Brazos ISD	1.34000	1.21582	1.17850	1.17850	0.95920
Fort Bend Co Management District 1	0.45000	0.45000	0.45000	0.45000	0.41000
Fort Bend Independent School District	1.27000	1.24020	1.21010	1.21010	0.98690
Katy ISD	1.44310	1.38880	1.35170	1.30480	1.11710
Lamar Consolidated I.S.D.	1.32000	1.26910	1.24200	1.24200	1.14690
Missouri City MGMT DST 1	0.90000	0.90000	0.90000	0.90000	0.90000
Missouri City MGMT DST 2	-	-	0.50000	0.50000	0.50000
Needville Independent School District	1.46626	1.46300	1.31117	1.29289	1.28690
Sienna Plantation Management	1.05000	1.05000	1.05000	1.02000	0.98000
Stafford Municipal School District	1.25005	1.22231	1.16980	1.09930	1.00212
First Colony LID	0.15000	0.15000	0.15000	0.15000	0.11000
First Colony LID 2	0.20000	0.20000	0.20000	0.18600	0.16000
Fort Bend County LID 10	0.69000	0.68240	0.65640	0.61000	0.53500
Fort Bend County LID 11	0.26500	0.26500	0.26000	0.24378	0.21000
Fort Bend County LID 12	0.08000	0.07500	0.07000	0.06500	0.04500
Fort Bend County LID 14	0.15000	0.11850	0.11500	0.10800	0.10600
Fort Bend County LID 15	0.53000	0.44000	0.40500	0.34000	0.26000
Fort Bend County LID 17	0.56000	0.56000	0.54500	0.49500	0.43000
Fort Bend County LID 19	0.68000	0.56000	0.56000	0.52000	0.42500
Fort Bend County LID 2	0.14900	0.14900	0.14900	0.14000	0.11800
Fort Bend County LID 20	0.55000	0.50000	0.50000	0.50000	0.49500
Fort Bend County LID 6	0.50000	0.50000	0.48500	0.45000	0.33000
Fort Bend County LID 7	0.43000	0.43000	0.43000	0.43000	0.32274
Fort Bend County WC&ID 2	0.21250	0.21250	0.21250	0.21250	0.21250
Fort Bend County WC&ID 2 Area 1	0.51500	0.51500	0.51500	0.51500	0.51500
Fort Bend County WC&ID 3	0.46000	0.47000	0.47000	0.59000	0.55000
Fort Bend County WC&ID 8	1.05000	1.05000	1.05000	1.05000	0.95000
Fort Bend Fresh Water Supply 1	1.00000	1.00000	1.00000	1.00000	1.00000
Fort Bend Fresh Water Supply 2	0.53000	0.53000	0.53000	0.52240	0.51450
Fort Bend Improvement District 24	1.45000	-	1.45000	1.45000	1.45000
Grand Lakes WCID	0.07000	0.07000	0.07000	0.07000	0.05250
Sienna Plantation LID	0.45000	0.45000	0.45000	0.43250	0.41250
West Keegans Bayou I.D.	0.09400	0.09100	0.08600	0.08600	0.07689
Willow Fork Drainage District	0.18500	0.18500	0.18500	0.17200	0.15000



FORT BEND COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

Taxpayer	Fiscal Year 2024			Fiscal Year 2015		
	Assessed Value	Rank	Percentage of Total Net Assessed Valuation	Assessed Value	Rank	Percentage of Total Net Assessed Valuation
Amazon.com Services, LLC	\$ 882,024,006	1	0.80%			
Centerpoint Energy Electric	551,689,900	2	0.50%	\$ 281,831,250	2	0.62%
NRG Texas Power LLC	307,580,197	3	0.28%	1,027,570,020	1	2.25%
Frito-Lay, INC	262,630,528	4	0.24%			
Mall at Katy Mills LP	209,928,412	5	0.19%	126,799,160	3	0.28%
LCFRE Sugar Land Town Square LLC	204,844,982	6	0.19%	92,988,258	4	
Comcast of Houston LLC	165,624,303	7	0.15%			
Cardinal Health 110LLC	151,316,541	8	0.14%			
Kroger Texas LP	149,455,100	9	0.14%			
Exxon Mobile Pipeline Co	134,859,590	10	0.12%			
Brazos Valley Energy LLC				91,711,140	5	0.20%
First Colony Mall LLC				88,847,240	6	0.19%
Lakepointe Assets LLC				81,000,000	7	0.18%
AmerisourceBergen Drug Dorporation				76,040,360	8	0.17%
Fountains Dunhill, LLC				75,441,390	9	0.17%
Brazos TC-Partnership A LP				72,169,570	10	0.16%
Subtotal	3,019,953,559		2.75%	2,014,398,388		4.22%
Other taxpayers	106,892,638,891		97.25%	43,562,503,429		95.78%
Total	\$ 109,912,592,450		100.00%	\$ 45,576,901,817		100.00%

Source of data: Fort Bend County Central Appraisal District.

FORT BEND COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)

Page 1 of 2

Tax Year	Fiscal Year	Total Original Levy	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy	
					Amount	Percentage of Adjusted Levy Collected
2014	2015	\$ 225,403,274	\$ 15,962,141	\$ 241,365,415	\$ 239,321,688	99.15%
2015	2016	259,194,305	9,842,435	269,036,740	267,472,379	99.42%
2016	2017	276,051,133	10,343,650	286,394,783	284,725,066	99.42%
2017	2018	293,391,101	2,763,725	296,154,826	295,032,028	99.62%
2018	2019	307,093,744	56,082	307,149,826	305,956,939	99.61%
2019	2020	324,863,790	(1,456,070)	323,407,720	322,089,232	99.59%
2020	2021	340,296,412	(779,579)	339,516,833	338,683,994	99.75%
2021	2022	366,755,717	(6,899,870)	359,855,847	359,952,769	100.03%
2022	2023	431,554,485	(2,261,309)	429,293,176	430,580,539	100.30%
2023	2024	483,718,868	(1,138,829)	482,580,039	478,021,394	99.06%

FORT BEND COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)

Page 2 of 2

Tax Year	Fiscal Year	Collections in Subsequent Years	Total Tax Collections	Total Tax Collections as a Percentage of Adjusted Levy	Outstanding Delinquent Taxes	Delinquent Taxes as a Percentage of Adjusted Levy
2014	2015	\$ 1,891,413	\$ 241,213,101	99.94%	\$ 152,314	0.06%
2015	2016	1,389,799	268,862,178	99.94%	174,562	0.06%
2016	2017	1,404,793	286,129,859	99.91%	264,924	0.09%
2017	2018	796,585	295,828,613	99.89%	326,213	0.11%
2018	2019	758,212	306,715,151	99.86%	434,675	0.14%
2019	2020	666,105	322,755,337	99.80%	652,383	0.20%
2020	2021	59,371	338,743,365	99.77%	773,468	0.23%
2021	2022	(1,010,703)	358,942,066	99.75%	913,781	0.25%
2022	2023	(3,025,257)	427,555,282	99.60%	1,737,894	0.40%
2022	2023	-	478,021,394	99.06%	4,558,645	0.94%

RATIO OF NET LONG-TERM DEBT TO ASSESSED VALUE

PERSONAL INCOME AND NET LONG-TERM DEBT PER CAPITA

LAST TEN FISCAL YEARS

(UNAUDITED)

Tax Year	Fiscal Year	Population ⁽¹⁾	Net Assessed Value	Notes Payable	General Obligation Bonds ⁽²⁾	SBITA Obligations	Leases and Capital Financing	Total Long-Term Debt ⁽²⁾
2014	2015	715,260	\$ 45,576,901,817	\$ -	\$ 376,265,782	\$ -	\$ -	\$ 376,265,782
2015	2016	744,489	53,358,083,200	-	473,004,495	-	-	473,004,495
2016	2017	768,258	58,247,212,423	3,808,978	520,033,007	-	-	523,841,985
2017	2018	789,269	63,301,599,549	3,302,978	554,929,006	-	-	558,231,984
2018	2019	812,737	66,366,157,509	2,786,978	563,797,101	-	-	566,584,079
2019	2020	829,036	70,518,888,075	2,259,978	620,942,114	-	8,315,783	631,517,875
2020	2021	860,124	75,326,807,327	24,842,978	618,608,672	-	107,679,659	751,131,309
2021	2022	889,146	80,971,563,952	14,093,978	676,392,228	-	126,900,020	817,386,226
2022	2023	918,168	96,204,335,965	61,077,978	748,182,524	7,817,018	122,640,333	939,717,853
2023	2024	944,637	109,912,592,450	56,210,000	1,076,146,002	9,009,283	124,175,964	1,265,541,249

⁽¹⁾ Based on US Census Bureau estimates combined with trend information. With each new release of annual estimates, the entire time series of estimates is revised for all years back to the last census.

⁽²⁾ The figures do not include both long-term debt principal and amounts available for debt service for the Fort Bend Parkway Road District Unlimited Tax bonds. The levy for those bonds is not calculated on the assessed value of the County properties presented in this table. Fiscal years 2020 and 2021 balances have been restated for a change to the interest method of amortizing bond premiums.

RATIO OF NET LONG-TERM DEBT TO ASSESSED VALUE

PERSONAL INCOME, AND NET LONG-TERM DEBT PER CAPITA

LAST TEN FISCAL YEARS

(UNAUDITED)

Tax Year	Fiscal Year	Amounts Available in Debt Service Fund ⁽²⁾	Net Long-Term Debt	Personal Income ⁽³⁾ (\$Millions)	Percent of Personal Income	Net Long-Term Debt to Assessed Value	Net Long-Term Debt Per Capita
2014	2015	\$ 2,764,772	\$ 373,501,010	\$ 44,626	0.08%	0.82%	\$ 526
2015	2016	1,071,278	471,933,217	41,078	0.12%	0.88%	635
2016	2017	9,837,541	514,004,444	43,651	0.12%	0.88%	682
2017	2018	10,968,849	547,263,135	46,624	0.12%	0.86%	707
2018	2019	10,503,321	556,080,758	50,800	0.11%	0.84%	697
2019	2020	5,915,626	625,602,249	52,071	0.12%	0.89%	762
2019	2020	14,486,224	736,645,085	57,604	0.13%	0.98%	873
2020	2021	15,049,125	802,337,101	61,115	0.13%	0.99%	919
2021	2022	34,914,107	904,803,746	67,708	0.14%	0.94%	1,023
2022	2023	43,643,192	1,221,898,057	69,660	0.18%	1.11%	1,340

⁽²⁾ The figures do not include both long-term debt principal and amounts available for debt service for the Fort Bend Parkway Road District Unlimited Tax bonds. The levy for those bonds is not calculated on the assessed value of the County properties presented in this table. Fiscal years 2020 and 2021 balances have been restated for a change to the interest method of amortizing bond premiums.

⁽³⁾ Woods & Poole 2023 State Profile income per capita.



FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
FISCAL YEAR 2024
(UNAUDITED)

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Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Special Districts			
Arcola Municipal Management District # 1	12,875,000	100.00%	\$ 12,875,000
Big Oaks MUD	23,855,000	100.00%	23,855,000
Blue Ridge West MUD	17,970,000	100.00%	17,970,000
Burney Road MUD	2,820,000	100.00%	2,820,000
Charleston MUD	3,000,000	100.00%	3,000,000
Cinco MUD # 1	3,459,474	100.00%	3,459,474
Cinco MUD # 2	9,061,959	100.00%	9,061,959
Cinco MUD # 5	5,259,959	100.00%	5,259,959
Cinco MUD # 7	7,634,840	100.00%	7,634,840
Cinco MUD # 8	9,432,994	100.00%	9,432,994
Cinco MUD # 10	7,311,084	100.00%	7,311,084
Cinco MUD # 12	6,512,198	100.00%	6,512,198
Cinco MUD # 14	13,834,594	100.00%	13,834,594
Cinco Southwest MUD #1	1,002,300	100.00%	1,002,300
Cinco Southwest MUD #2	53,065,983	100.00%	53,065,983
Cinco Southwest MUD #3	43,531,838	100.00%	43,531,838
Cinco Southwest MUD #4	51,415,500	100.00%	51,415,500
First Colony MUD # 9	6,090,000	100.00%	6,090,000
First Colony MUD # 10	7,845,000	100.00%	7,845,000
Fort Bend Co FWSD # 1	31,795,000	100.00%	31,795,000
Fort Bend Co ID # 24	12,980,000	100.00%	12,980,000
Fort Bend Co LID # 2	79,725,000	100.00%	79,725,000
Fort Bend Co LID # 7	112,237,000	100.00%	112,237,000
Fort Bend Co LID # 10	9,990,000	100.00%	9,990,000
Fort Bend Co LID # 11	21,370,000	100.00%	21,370,000
Fort Bend Co LID # 12	8,165,000	100.00%	8,165,000
Fort Bend Co LID # 14	1,829,000	100.00%	1,829,000
Fort Bend Co LID # 15	82,980,000	100.00%	82,980,000
Fort Bend Co LID # 17	48,935,000	100.00%	48,935,000
Fort Bend Co LID # 20	8,850,000	100.00%	8,850,000
Fort Bend Co LID # 19	44,355,000	100.00%	44,355,000
Fort Bend Co LID # 6	37,005,000	100.00%	37,005,000
Fort Bend Co MUD # 2	18,745,000	100.00%	18,745,000
Fort Bend Co MUD # 5	49,490,000	100.00%	49,490,000
Fort Bend Co MUD # 19	8,645,000	100.00%	8,645,000
Fort Bend Co MUD # 23	51,400,000	100.00%	51,400,000
Fort Bend Co MUD # 24	21,835,000	100.00%	21,835,000
Fort Bend Co MUD # 26	34,230,000	100.00%	34,230,000
Fort Bend Co MUD # 35	20,125,000	100.00%	20,125,000
Fort Bend Co MUD # 57	38,405,000	100.00%	38,405,000
Fort Bend Co MUD # 58	126,665,000	100.00%	126,665,000
Fort Bend Co MUD # 66	1,100,000	100.00%	1,100,000
Fort Bend Co MUD # 122	20,220,000	100.00%	20,220,000
Fort Bend Co MUD # 123	33,910,000	100.00%	33,910,000
Fort Bend Co MUD # 129	12,080,000	100.00%	12,080,000
Fort Bend Co MUD # 130 Defined Area	12,025,000	100.00%	12,025,000
Fort Bend Co MUD # 131	17,385,000	100.00%	17,385,000

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
FISCAL YEAR 2024
(UNAUDITED)

Page 2 of 5

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend Co MUD # 132	37,780,000	100.00%	37,780,000
Fort Bend Co MUD # 133	83,450,000	100.00%	83,450,000
Fort Bend Co MUD # 134B	137,440,000	100.00%	137,440,000
Fort Bend Co MUD # 134C	90,385,000	100.00%	90,385,000
Fort Bend Co MUD # 137	12,055,000	100.00%	12,055,000
Fort Bend Co MUD # 138	22,905,000	100.00%	22,905,000
Fort Bend Co MUD # 144	31,650,000	100.00%	31,650,000
Fort Bend Co MUD # 145	5,640,000	100.00%	5,640,000
Fort Bend Co MUD # 147	15,805,000	100.00%	15,805,000
Fort Bend Co MUD # 148	4,910,000	100.00%	4,910,000
Fort Bend Co MUD # 149	27,080,000	100.00%	27,080,000
Fort Bend Co MUD # 151	53,455,000	100.00%	53,455,000
Fort Bend Co MUD # 152	38,985,000	100.00%	38,985,000
Fort Bend Co MUD # 155	35,500,000	100.00%	35,500,000
Fort Bend Co MUD # 156	15,975,000	100.00%	15,975,000
Fort Bend Co MUD # 159	5,090,000	100.00%	5,090,000
Fort Bend Co MUD # 161	26,075,000	100.00%	26,075,000
Fort Bend Co MUD # 162	45,600,000	100.00%	45,600,000
Fort Bend Co MUD # 163	11,795,000	100.00%	11,795,000
Fort Bend Co MUD # 165	24,945,000	100.00%	24,945,000
Fort Bend Co MUD # 167	22,755,000	100.00%	22,755,000
Fort Bend Co MUD # 168 (Defined Area A)	3,600,000	100.00%	3,600,000
Fort Bend Co MUD # 169	23,422,544	100.00%	23,422,544
Fort Bend Co MUD # 170	79,314,617	100.00%	79,314,617
Fort Bend Co MUD # 171	43,501,714	100.00%	43,501,714
Fort Bend Co MUD # 172	93,250,969	100.00%	93,250,969
Fort Bend Co MUD # 173	61,565,335	100.00%	61,565,335
Fort Bend Co MUD # 174	32,430,000	100.00%	32,430,000
Fort Bend Co MUD # 175	13,190,000	100.00%	13,190,000
Fort Bend Co MUD # 176	6,985,000	100.00%	6,985,000
Fort Bend Co MUD # 182	175,075,000	100.00%	175,075,000
Fort Bend Co MUD # 184	31,965,000	100.00%	31,965,000
Fort Bend Co MUD # 185	28,645,000	100.00%	28,645,000
Fort Bend Co MUD # 187	33,575,000	100.00%	33,575,000
Fort Bend Co MUD # 188	14,750,000	100.00%	14,750,000
Fort Bend Co MUD # 189	5,935,000	100.00%	5,935,000
Fort Bend Co MUD # 190	55,215,000	100.00%	55,215,000
Fort Bend Co MUD # 192	13,295,000	100.00%	13,295,000
Fort Bend Co MUD # 194	58,475,000	100.00%	58,475,000
Fort Bend Co MUD # 198	22,427,139	100.00%	22,427,139
Fort Bend Co MUD # 199	4,935,000	100.00%	4,935,000
Fort Bend Co MUD # 200	9,635,000	100.00%	9,635,000

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
FISCAL YEAR 2024
(UNAUDITED)

Page 3 of 5

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend Co MUD # 206	\$ 20,970,000	100.00%	\$ 20,970,000
Fort Bend Co MUD # 215	68,250,000	100.00%	68,250,000
Fort Bend Co MUD # 216	7,100,000	100.00%	7,100,000
Fort Bend Co MUD # 218	27,050,000	100.00%	27,050,000
Fort Bend Co MUD # 220	30,885,000	100.00%	30,885,000
Fort Bend Co MUD # 222	26,745,000	100.00%	26,745,000
Fort Bend Co MUD # 229	26,865,000	100.00%	26,865,000
Fort Bend Co MUD # 232	3,250,000	100.00%	3,250,000
Fort Bend Co MUD # 233	24,610,000	100.00%	24,610,000
Fort Bend Co MUD # 245	2,940,000	100.00%	2,940,000
Fort Bend Co MUD # 246	2,500,000	100.00%	2,500,000
Fort Bend Co MUD # 34	15,020,000	100.00%	15,020,000
Fort Bend Co MUD # 41	5,720,000	100.00%	5,720,000
Fort Bend Co MUD # 42	1,755,000	100.00%	1,755,000
Fort Bend Co MUD # 46	5,055,000	100.00%	5,055,000
Fort Bend Co MUD # 47	11,520,000	100.00%	11,520,000
Fort Bend Co MUD # 48	24,425,000	100.00%	24,425,000
Fort Bend Co MUD # 49	285,000	100.00%	285,000
Fort Bend Co MUD # 50	82,435,000	100.00%	82,435,000
Fort Bend Co MUD # 81	14,485,000	100.00%	14,485,000
Fort Bend Co MUD # 94	2,375,000	100.00%	2,375,000
Fort Bend Co MUD #115	2,320,000	100.00%	2,320,000
Fort Bend Co MUD #116	12,100,000	100.00%	12,100,000
Fort Bend Co MUD #118	27,150,000	100.00%	27,150,000
Fort Bend Co MUD #119	5,300,000	100.00%	5,300,000
Fort Bend Co MUD #121	30,685,000	100.00%	30,685,000
Fort Bend Co MUD #124	5,350,000	100.00%	5,350,000
Fort Bend Co MUD #130	6,775,000	100.00%	6,775,000
Fort Bend Co MUD #158	11,210,000	100.00%	11,210,000
Fort Bend Co MUD #225	10,405,000	100.00%	10,405,000
Fort Bend Co Municipal Mgmt. Dist. No. 1	63,380,000	100.00%	63,380,000
Fort Bend Co WC&ID # 8	1,340,000	100.00%	1,340,000
Fort Bend Co WC&ID #3	7,105,000	100.00%	7,105,000
Fulshear MUD # 1	66,615,000	100.00%	66,615,000
Fulshear MUD # 2	17,520,000	100.00%	17,520,000
Grand Lakes MUD # 1	3,500,000	100.00%	3,500,000
Grand Lakes MUD # 4	4,145,000	100.00%	4,145,000
Grand Lakes WC&ID	2,770,000	100.00%	2,770,000
Grand Mission MUD # 1	31,930,000	100.00%	31,930,000
Grand Mission MUD # 2	51,555,000	100.00%	51,555,000
Imperial Redev. Dist	56,615,000	100.00%	56,615,000
Missouri City Management District # 2	7,500,000	100.00%	7,500,000
Missouri City MD #1	25,090,000	100.00%	25,090,000
Palmer Plantation MUD #1	4,125,000	100.00%	4,125,000
Palmer Plantation MUD #2	1,120,000	100.00%	1,120,000
Pecan Grove MUD	52,045,000	100.00%	52,045,000
Plantation MUD	1,920,000	100.00%	1,920,000
Sienna Mgnt Dist	52,963,839	100.00%	52,963,839

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
FISCAL YEAR 2024
(UNAUDITED)

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Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Sienna MUD # 3	\$ 21,450,000	100.00%	\$ 21,450,000
Sienna MUD # 4	134,739,714	100.00%	134,739,714
Sienna MUD # 6	78,741,470	100.00%	78,741,470
Sienna MUD # 7	628,817	100.00%	628,817
Sienna MUD # 10	53,122,095	100.00%	53,122,095
Sienna MUD # 12	59,228,582	100.00%	59,228,582
Sienna Parks & LID	195,725,000	100.00%	195,725,000
Williams Ranch MUD # 1	5,950,000	100.00%	5,950,000
Woodcreek Reserve MUD	14,415,000	100.00%	14,415,000
County Line Special Districts			
Brazoria Co MUD # 22	58,860,000	16.36%	9,629,496
Brazoria-Fort Bend MUD 1	32,785,000	42.26%	13,854,941
Brazoria-Fort Bend MUD 3	46,065,000	99.89%	46,014,329
Chelford City MUD	7,085,000	54.21%	3,840,779
Cimarron MUD	21,490,000	3.80%	816,620
Cinco MUD # 3	4,218,268	87.40%	3,686,766
Cinco MUD # 6	5,349,144	62.73%	3,355,518
Cinco MUD # 9	6,125,423	56.11%	3,436,975
Cornerstones MUD	1,230,000	15.11%	185,853
Fort Bend Co MUD # 30	100,685,000	99.96%	100,644,726
Fort Bend Co WC&ID #2	131,520,000	97.07%	127,666,464
Ft Bd-Waller Cos MUD #3	50,170,000	96.08%	48,203,336
Fulshear MUD # 3A	121,070,000	98.55%	119,314,485
Harris Co MUD #393	7,955,000	8.11%	645,151
Harris-Ft Bend Cos MUD #3	47,155,000	1.58%	745,049
Harris-Ft Bend Cos MUD #5	15,040,000	97.92%	14,727,168
Harris-Ft Bend MUD #1	15,490,000	86.45%	13,391,105
Katy West MUD	37,320,000	9.20%	3,433,440
Kingsbridge MUD	10,180,000	96.78%	9,852,204
Mission Bend MUD # 1	5,090,000	56.06%	2,853,454
N Mission Glen MUD	14,565,000	99.26%	14,457,219
Renn Rd MUD	7,800,000	29.29%	2,284,620
Village at Katy Development District	10,600,000	84.69%	8,977,140
Willow Creek Farms MUD	27,745,000	16.35%	4,536,308
Willow Fork DD	21,575,000	92.78%	20,017,285
Willow Point MUD	36,640,000	92.87%	34,027,568
Total Special Districts			\$ 5,507,998,550
Cities:			
Arcola, City of	2,595,000	100.00%	\$ 2,595,000
Beasley, City of	-	100.00%	-
Fulshear, Town of	-	100.00%	-
Kendleton, City of	1,410,000	100.00%	1,410,000
Needville, City of	1,935,000	100.00%	1,935,000
Richmond, City of	47,520,000	100.00%	47,520,000
Rosenberg, City of	79,030,000	100.00%	79,030,000
Sugar Land, City of	340,755,000	100.00%	340,755,000

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
FISCAL YEAR 2024
(UNAUDITED)

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Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
County Line Cities			
Houston, City of	\$ 3,660,980,000	0.63%	\$ 23,064,174
Katy, City of	25,095,000	35.26%	8,848,497
Missouri City, City of	187,565,000	94.03%	176,367,370
Stafford, City of	-	99.74%	-
Total Cities			<u>\$ 707,771,384</u>
School Districts			
Fort Bend ISD	1,670,170,000	100.00%	1,670,170,000
Lamar CISD	3,112,195,000	100.00%	3,112,195,000
Needville ISD	133,165,000	100.00%	133,165,000
County Line School Districts			
Brazos ISD	9,044,987	77.55%	7,014,388
Katy ISD	2,379,055,000	36.80%	875,492,240
Stafford MSD	94,305,000	99.74%	94,059,807
Total School Districts			<u>\$ 6,331,072,768</u>
Community Colleges			
Houston Comm College	422,215,000	4.98%	<u>\$ 21,026,307</u>
Summary of Total Estimated Overlapping Debt:			
Special Districts			\$ 5,507,998,550
Cities			707,771,384
School Districts			6,331,072,768
Other			21,026,307
Estimated Overlapping Debt			<u>\$ 12,567,869,008</u>
Fort Bend County			
Fort Bend County - Direct Obligations			1,265,541,249
Total Direct and Estimated Overlapping Debt			<u>\$ 13,833,410,257</u>

NOTES:

⁽¹⁾ The allocation of the county-line jurisdictions is calculated by determining the ratio of the assessed valuation of taxable property that is within Fort Bend County. This rate is then applied to the outstanding debt of the county-line jurisdiction to calculate the overlapping debt amount.

Source of data: Texas Municipal Reports published by the Municipal Advisory Council of Texas.

FORT BEND COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS
(UNAUDITED)

Page 1 of 2

	2015	2016	2017	2018	2019
Assessed value of real property	\$ 40,220,320,218	\$ 47,990,163,282	\$ 53,266,960,793	\$ 56,833,812,604	\$ 59,638,384,151
Assessed value of personal and other property	5,356,581,599	5,367,919,918	4,980,251,630	6,467,786,945	6,727,773,358
Total assessed value	<u>\$ 45,576,901,817</u>	<u>\$ 53,358,083,200</u>	<u>\$ 58,247,212,423</u>	<u>\$ 63,301,599,549</u>	<u>\$ 66,366,157,509</u>
Debt Limit, 25% of real property	\$ 10,055,080,055	\$ 11,997,540,821	\$ 13,316,740,198	\$ 14,208,453,151	\$ 14,909,596,038
Amount of debt applicable to debt limit	376,265,782	473,004,495	523,841,985	558,231,984	566,584,079
Less: Assets available in Debt Service Funds for payment of principal	<u>2,764,772</u>	<u>1,071,278</u>	<u>9,837,541</u>	<u>10,968,849</u>	<u>10,503,321</u>
Total amount of debt applicable to debt limit	<u>373,501,010</u>	<u>471,933,217</u>	<u>514,004,444</u>	<u>547,263,135</u>	<u>556,080,758</u>
Legal Debt Margin	<u>\$ 9,681,579,045</u>	<u>\$ 11,525,607,604</u>	<u>\$ 12,802,735,754</u>	<u>\$ 13,661,190,016</u>	<u>\$ 14,353,515,280</u>
Total net debt applicable to to the limit as a percentage of debt limit	3.71%	3.93%	3.86%	3.85%	3.73%

Source of data: Fort Bend Central Appraisal District and County Tax Assessor/Collector.

FORT BEND COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS
(UNAUDITED)

Page 2 of 2

	2020	2021	2022	2023	2024
Assessed value of real property	\$ 63,287,003,766	\$ 67,837,545,400	\$ 74,100,845,558	\$ 88,850,360,273	\$ 100,712,903,416
Assessed value of personal and other property	<u>7,231,884,309</u>	<u>7,489,261,927</u>	<u>6,870,718,394</u>	<u>7,353,975,692</u>	<u>9,199,689,034</u>
Total assessed value	<u>\$ 70,518,888,075</u>	<u>\$ 75,326,807,327</u>	<u>\$ 80,971,563,952</u>	<u>\$ 96,204,335,965</u>	<u>\$ 109,912,592,450</u>
Debt Limit, 25% of real property	\$ 15,821,750,942	\$ 16,959,386,350	\$ 18,525,211,390	\$ 22,212,590,068	\$ 25,178,225,854
Amount of debt applicable to debt limit	631,517,875	751,131,309	817,386,226	939,717,853	1,265,541,249
Less: Assets available in Debt Service Funds for payment of principal	<u>5,915,626</u>	<u>14,486,224</u>	<u>15,049,125</u>	<u>34,914,107</u>	<u>43,643,192</u>
Total amount of debt applicable to debt limit	<u>625,602,249</u>	<u>736,645,085</u>	<u>802,337,101</u>	<u>904,803,746</u>	<u>1,221,898,057</u>
Legal Debt Margin	<u>\$ 15,196,148,693</u>	<u>\$ 16,222,741,265</u>	<u>\$ 17,722,874,289</u>	<u>\$ 21,307,786,322</u>	<u>\$ 23,956,327,797</u>
Total net debt applicable to to the limit as a percentage of debt limit	3.95%	4.34%	4.33%	4.07%	4.85%

Source of data: Fort Bend Central Appraisal District and County Tax Assessor/Collector.

FORT BEND COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Estimated Population ⁽¹⁾	Personal Income (\$Millions) ⁽²⁾	Per Capita Personal Income	Estimate of Median Household Income ⁽⁴⁾	Zillow Home Value Index ⁽⁵⁾	Unemployment Rate at Year-End ⁽⁶⁾
2015	715,260	\$ 44,626	\$ 62,391	\$ 95,117	\$ 247,937	4.4%
2016	744,489	41,078	55,176	90,972	253,367	5.1%
2017	768,258	43,651	56,818	91,661	255,940	4.1%
2018	789,269	46,624	59,072	92,310	261,896	3.7%
2019	812,737	50,800	62,504	101,361	264,128	3.3%
2020	829,036	52,071	62,809	97,210	270,606	6.9%
2021	860,124	57,604	66,972	98,070	320,557	4.9%
2022	889,146	61,115	68,735	105,583	379,897	3.9%
2023	918,168	67,708	73,743	106,213	378,281	3.8%
2024	944,637	69,660 ⁽³⁾	73,743 *	106,213 *	382,698	4.3%

Source of data:

⁽¹⁾ Based on US Census Bureau estimates combined with trend information. With each new release of annual estimates, the entire time series of estimates is revised for all years back to the last census.

⁽²⁾ U.S. Bureau of Economic Analysis, Personal Income in Fort Bend County, TX [PI48157], retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/PI48157>, March 3, 2025.

⁽³⁾ Calculated using 2023 per capital income (latest information available) x Estimated Population. 2023 period is the latest information available

⁽⁴⁾ U.S. Census Bureau, Estimate of Median Household Income for Fort Bend County, TX [MHITX48157A052NCEN], retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/MHITX48157A052NCEN>, March 3, 2025.

⁽⁵⁾ Zillow Home Value Index is a measure of the typical home value and market changes across a given region and housing type. It reflects the typical value for homes in the 35th to 65th percentile range, smoothed and seasonally adjusted.

⁽⁶⁾ U.S. Bureau of Labor Statistics, Unemployment Rate in Fort Bend County, TX [TXFORT5URN], retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/TXFORT5URN>, March 3, 2025.

FORT BEND COUNTY, TEXAS
LARGEST EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

<u>Employer</u>	<u>Fiscal Year 2024</u>		<u>Fiscal Year 2015</u>	
	<u>Local Employees</u>	<u>Rank</u>	<u>Local Employees</u>	<u>Rank</u>
Fort Bend ISD	10,182	1	8,627	1
Lamar CISD	4,802	2	2,995	2
Fort Bend County	3,562	3	2,438	4
Methodist Sugar Land Hospital	2,811	4	2,200	5
SLB (previously known as Schlumberger)	2,000	5	2,100	6
Richmond State Supported Living Center	1,314	6	1,241	8
United Parcel Service	1,200	7	1,078	10
Oak Bend Medical Center	1,164	8	1,100	9
ChampionX	1,000	9		
Amazon	1,000	10		
Fluor Corporation			2,812	3
Nalco Company			1,400	7
	<u>29,035</u>		<u>25,991</u>	

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Function	Full-Time Equivalent Employees as of September 30				
	2015	2016	2017	2018	2019
General administration	242.50	253.27	271.57	288.74	297.53
Financial administration	121.00	127.14	135.14	130.71	132.43
Administration of justice	445.02	485.44	506.31	679.20	707.50
Construction and maintenance	269.87	275.19	280.78	281.05	291.41
Health and human services	174.64	199.81	209.40	249.08	261.64
Cooperative services	12.00	11.70	11.70	11.70	11.00
Public safety	805.50	821.01	846.67	991.26	1,008.78
Parks and recreation	35.81	36.98	39.06	44.04	43.68
Libraries and education	234.86	227.28	235.97	260.12	255.00
Total Full-Time Equivalents	2,341.20	2,437.82	2,536.60	2,935.90	3,008.97
Full-Time Equivalents per 1,000 population	3.27	3.27	3.30	3.72	3.70

Source of data: County employment records.

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Function	Full-Time Equivalent Employees as of September 30				
	2020	2021	2022	2023	2024
General administration	306.32	340.68	366.73	390.06	423.42
Financial administration	131.74	137.66	137.66	142.63	145.51
Administration of justice	729.98	746.24	796.00	831.56	859.27
Construction and maintenance	292.85	292.86	289.98	274.92	275.60
Health and human services	274.21	295.36	321.42	406.41	397.94
Cooperative services	11.00	11.00	11.00	11.00	11.72
Public safety	1,030.32	1,026.53	1,069.57	1,099.83	1,122.66
Parks and recreation	45.76	56.40	57.10	58.04	59.04
Libraries and education	253.02	251.50	254.21	269.19	266.50
Total Full-Time Equivalents	3,075.20	3,158.23	3,303.67	3,483.64	3,561.66
Full-Time Equivalents per 1,000 population	3.71	3.67	3.72	3.79	3.77

Source of data: County employment records.

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Page 1 of 6

<u>Function</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Administration					
Full-time equivalent count	242.50	253.27	271.57	288.74	297.53
Documents filed with County Clerk	147,236	144,327	144,172	143,692	145,614
Copies issued by County Clerk	16,394	17,148	N/A	19,317	21,100
Technical service requests to IT	N/A	N/A	N/A	19,689	18,048
County web-site visits (avg/day)	8,794	9,979	13,332	12,136	10,857
Medical claims filed with Risk Management	59,264	55,375	N/A	56,004	N/A
On the job accident claims to Risk Management	181	166	167	154	206
New voter registrations	32,265	43,285	N/A	33,768	42,423
Percentage of November vote cast early	55.4%	N/A	N/A	44%	78%
Total elections conducted	N/A	N/A	N/A	45%	63%
Job openings	391	397	327	305	570
Employee service awards					
5 years	120	103	121	129	185
10 years	78	71	100	112	123
15 years	54	75	56	56	56
20 years	40	30	36	36	51
25 years	22	22	20	19	22
30 years	14	15	11	15	10
35 years	-	2	7	5	3
40 years	-	2	7	5	3
Responses to posted job openings	21,732	22,438	40,217	33,000	36,926
Pieces of mail processed	1,498,773	1,465,761	1,345,878	1,365,902	1,311,081
Facilities service requests (avg/month)	402	467	625	627	883
Bids, RFP's, & RFQ's solicited	N/A	N/A	N/A	101	92
Purchase orders issued	N/A	N/A	N/A	11,774	11,818
Public Transportation trips	382,742	391,372	381,388	392,615	407,257
Records Management					
On site storage (cubic footage)	N/A	N/A	N/A	N/A	N/A
Off site storage (cubic footage)	N/A	N/A	N/A	17,188	18,497
Financial Administration					
Full-time equivalent count	121.00	127.14	133.00	130.71	132.43
Cash receipts processed (count)	9,731	8,922	9,243	10,935	11,298
Checks processed (count)	30,713	61,811	65,000	93,299	67,313
Expenditures to budget ratio	1.01%	1.16%	1.00%	0.98%	97.60%
Earned GFOA Certificate of Excellence for ACFR	Yes	Yes	Yes	Yes	Yes
Earned GFOA Certificate for Distinguished					
Budget Presentation	Yes	Yes	Yes	Yes	Yes
Invoice payment processing (days)	12	10	10	10	10
Journal entry count (estimated)	969	1,067	1,089	1,124	1,062

Source of data: various County departments

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

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<u>Function</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Administration					
Full-time equivalent count	333.44	340.68	383.73	390.06	423.42
Documents filed with County Clerk	174,135	216,635	175,919	124,680	125,219
Copies issued by County Clerk	19,784	28,333	24,769	25,697	23,685
Technical service requests to IT	19,862	25,151	32,171	33,819	30,728
County web-site visits (avg/day)	14,243	21,417	11,099	29,040	31,634
Medical claims filed with Risk Management	N/A	N/A	5554	5216	5491
On the job accident claims to Risk Management	184	219	376	421	297
New voter registrations	45,406	52,775	39,239	17,054	52,101
Percentage of November vote cast early	46%	84%	41%	58%	82%
Total elections conducted	21%	51%	6500%	300%	800%
Job openings	420	493	570	410	412
Employee service awards					
5 years	162	181	180	137	179
10 years	85	74	82	85	131
15 years	55	55	70	84	87
20 years	40	58	34	44	42
25 years	32	23	21	26	37
30 years	13	15	6	8	10
35 years	2	1	2	5	5
40 years	2	1	4	-	-
Responses to posted job openings	31,163	35,962	43,396	32,975	18,539
Pieces of mail processed	600,425	752,270	736,309	667,786	681,317
Facilities service requests (avg/month)	950	954	1,033	1,129	1,140
Bids, RFP's, & RFQ's solicited	110	102	104	98	80
Purchase orders issued	10,885	10,761	10,362	10,490	10,036
Public Transportation trips	233,542	144,038	228,771	265,210	329,619
Records Management					
On site storage (cubic footage)	N/A	N/A	N/A	N/A	N/A
Off site storage (cubic footage)	19,023	20,201	20,836	21,722	21,953
Financial Administration					
Full-time equivalent count	131.74	131.89	138	143	146
Cash receipts processed (count)	10,350	14,580	16,790	17,511	17,762
Checks processed (count)	76,261	57,411	80,942	95,533	98,821
Expenditures to budget ratio	95.90%	101.29%	106.1%	108.4%	102.6%
Earned GFOA Certificate of Excellence for ACFR	Yes	Yes	Yes	Yes	Yes
Earned GFOA Certificate for Distinguished Budget Presentation	Yes	Yes	Yes	Yes	Yes
Invoice payment processing (days)	10	10-12	8-10	8-10	10-12
Journal entry count (estimated)	1,038	1,198	1,310	1,245	1,449

Source of data: various County departments

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

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<u>Function</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Administration of Justice					
Full-time equivalent count	298	328	346	476	500
Child Support case inquiries	34,971	36,468	40,130	38,540	45,182
Passport applications (count)	6,638	8,821	9,162	7,952	10,860
Passport fees collected	\$ 165,950	\$ 220,525	\$ 229,050	\$ 241,210	\$ 412,214
Worthless check clearance rate	98%	95%	77%	118%	78%
Felony case disposition rate	84%	99%	90%	93%	90%
Felony case dispositions	N/A	N/A	N/A	N/A	N/A
Misdemeanor case dispositions	103	107	105	86	90
Community Service rehabilitation hours	85,296	85,586	78,000	91,184	83,071
Justice Court case filings - Precinct 1 Place 1	4,234	3,916	3,976	3,975	3,963
Justice Court case filings - Precinct 1 Place 2	10,365	11,306	12,433	13,797	11,323
Justice Court case filings - Precinct 2 Place 1	5,583	7,115	6,839	6,776	17,164
Justice Court case filings - Precinct 2 Place 2					
Justice Court case filings - Precinct 3	15,968	12,361	13,131	15,474	15,834
Justice Court case filings - Precinct 4	4,607	6,993	7,067	9,569	10,063
Justice Court cases disposed - Precinct 1 Place 1	4,184	3,808	4,064	3,647	3,618
Justice Court cases disposed - Precinct 1 Place 2	9,828	10,098	10,597	12,024	10,311
Justice Court cases disposed - Precinct 2	9,702	5,989	6,009	5,310	5,083
Justice Court case filings - Precinct 2 Place 2					
Justice Court cases disposed - Precinct 3	18,775	11,798	12,454	12,502	13,804
Justice Court cases disposed - Precinct 4	4,494	5,302	5,083	6,984	8,199
Construction and Maintenance					
Full-time equivalent count	270	275	281	281	291
Building & right-of-way permits issued	8,961	5,212	5,477	6,671	6,020
Mileage of drainage channel maintained	2,000	2,500	2,000	2,200	200
Mileage of county roads - unincorporated areas	1,815	1,837	1,882	1,914	1,941
New County road miles constructed - unincorporated areas	75	75	20	30	28
Health and Human Services					
Full-time equivalent count	174.64	199.81	209.40	227.08	261.64
Number of clients receiving Social Service assistance annually	N/A	N/A	N/A	N/A	N/A
Number of child immunizations annually	10,330	10,924	12,520	10,350	9,694
Number of reportable diseases documented	1,250	1,598	2,013	1,900	1,802
Number of food establishments inspected	1,584	2,799	3,312	3,709	3,441
Number of septic system applications submitted	471	498	467	490	424
Number of licensed aerobic systems	7,068	7,686	8,086	8,318	8,735
Number of citations issued for aerobic system non-compliance	4,889	4,372	4,631	4,188	4,333
Number of EMS incident responses	N/A	24,750	N/A	30,631	N/A
Number of stray animals impounded	3,580	3,757	3,386	3,658	4,217
Number of stray animals euthanized	895	811	773	644	190
Number of stray animals adopted	1,336	1,771	1,784	1,845	1,710
Transferred To Rescue Group	N/A	N/A	N/A	688	832
Other Live Outcomes Included TNR/SNR	N/A	N/A	N/A	252	1143
Indigent healthcare clients - annual	1,699	2,228	2,024	1,447	2,078

Source of data: various County departments

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

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Function	2020	2021	2022	2023	2024
Administration of Justice					
Full-time equivalent count	733	746	796	832	859
Child Support case inquiries	37,248	41,600	42,200	42,369	42,584
Passport applications (count)	6,701	7,608	20,520	24,420	22,832
Passport fees collected	\$ 288,533	\$ 327,055	\$ 851,995	\$ 1,037,913	\$ 996,785
Worthless check clearance rate	119%	90%	115%	81%	47%
Felony case disposition rate	N/A	N/A	N/A	N/A	N/A
Felony case dispositions	80	109	115	140	123
Misdemeanor case dispositions	84	123	116	131	115
Community Service rehabilitation hours	54,197	80,436	89,952	74,524	72,699
Justice Court case filings - Precinct 1 Place 1	3,226	4,428	11,366	12,303	13,574
Justice Court case filings - Precinct 1 Place 2	8,381	8,215	4,389	2,743	3,829
Justice Court case filings - Precinct 2 Place 1	4,872	5,337	7,131	7,366	7,495
Justice Court case filings - Precinct 2 Place 2			N/A	1,662	1,705
Justice Court case filings - Precinct 3	11,127	10,896	5,886	5,816	5,540
Justice Court case filings - Precinct 4	6,701	6,038	10,002	12,462	13,457
Justice Court cases disposed - Precinct 1 Place 1	3,099	4,017	9,646	11,942	12,988
Justice Court cases disposed - Precinct 1 Place 2	8,510	6,995	4,978	5,060	4,261
Justice Court case filings - Precinct 2 Place 1	5,539	4,635	5,035	6,808	6,479
Justice Court case filings - Precinct 2 Place 2			N/A	1,011	1,371
Justice Court cases disposed - Precinct 3	11,615	11,530	5,735	5,592	4,687
Justice Court cases disposed - Precinct 4	6,098	6,195	6,248	9,732	10,005
Construction and Maintenance					
Full-time equivalent count	293	293	273	275	276
Building & right-of-way permits issued	8,159	8,664	7,829	6,472	7,542
Mileage of drainage channel maintained	2,000	2,000	2,000	2,000	2,000
Mileage of county roads - unincorporated areas	1,999	2,084	2,122	2,173	2,173
New County road miles constructed - unincorporated areas	58	15	15	26	32
Health and Human Services					
Full-time equivalent count	274.21	295.36	315	406	398
Number of clients receiving Social Service assistance annually	1,608	1,422	1,387	1,178	1,151
Number of child immunizations annually	6,900	5,699	N/A	N/A	N/A
Number of reportable diseases documented	1,862	N/A	N/A	N/A	N/A
Number of food establishments inspected	3,333	3,321	2,672	3,723	4,401
Number of septic system applications submitted	508	652	567	494	482
Number of licensed aerobic systems	8,959	9,341	9,880	9,880	10,657
Number of citations issued for aerobic system non-compliance	5,211	4,762	5,373	3,587	3,890
Number of EMS incident responses	N/A	43,448	37,439	39,556	42,276
Number of stray animals impounded	4,200	4,764	N/A	N/A	N/A
Number of stray animals euthanized	175	133	N/A	N/A	N/A
Number of stray animals adopted	2,000	1,279	N/A	N/A	N/A
Transferred To Rescue Group	899	1,121	N/A	N/A	N/A
Other Live Outcomes Included TNR/SNR	1,464	1,913	N/A	N/A	N/A
Indigent healthcare clients - annual	1,608	1,422	1,387	1,178	1,151

Source of data: various County departments

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

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<u>Function</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Cooperative Services					
Full-time equivalent count	12.00	11.70	11.70	11.70	11.00
Veterans' Services clients	448	668	671	772	756
Public Safety					
Full-time equivalent count	806	821	847	991	1,009
Number of civil processes served annually					
Constable Precinct 1	12,823	14,429	16,196	16,976	15,007
Constable Precinct 2	6,748	8,494	9,699	8,526	7,559
Constable Precinct 3	6,450	6,864	7,470	6,658	6,280
Constable Precinct 4	4,821	6,039	6,861	7,845	6,659
TCLEOSE training hours held per officer	1,258	1,249	1,318	1,309	1,427
Homeland security grant funds expended	\$ 2,146,261	\$ 2,454,267	\$ 2,774,702	\$ 2,511,198	\$ 2,511,198
Parks and Recreation					
Full-time equivalent count	35.81	36.98	39.06	44.04	43.68
Number of facility rentals annually	3,126	3,766	3,850	4,160	5,233
Number of park reservations annually	1,688	2,410	2,550	2,255	2,781
Libraries and Education					
Full-time equivalent count	232.26	224.68	233.37	257.40	251.92
Number of library transactions annually	7,253,708	7,426,609	7,070,627	6,886,695	6,796,560
Library circulation items per capita	1.59	1.43	1.40	1.50	1.50

Source of data: various County departments

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Page 6 of 6

<u>Function</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Cooperative Services					
Full-time equivalent count	11.00	11.00	11.00	11.00	11.72
Veterans' Services clients	391	350	455	412	460
Public Safety					
Full-time equivalent count	1,030	1,027	1,070	1,100	1,123
Number of civil processes served annually					
Constable Precinct 1	8,852	9,003	1,659	4,555	4,595
Constable Precinct 2	4,567	3,507	1,213	4,731	4,688
Constable Precinct 3	4,680	4,684	1,441	4,635	4,245
Constable Precinct 4	3,266	3,005	1,246	7,986	8,148
TCLEOSE training hours held per officer	1,450	N/A	N/A	N/A	
Homeland security grant funds expended	\$ 2,337,383	\$ 2,586,719	\$ 3,000,000	\$ 2,700,453	\$ 2,020,264
Parks and Recreation					
Full-time equivalent count	45.76	50.40	51.08	58.04	59.04
Number of facility rentals annually	2,500	1,074	2,050	2,784	997
Number of park reservations annually	1,579	N/A	N/A	N/A	N/A
Libraries and Education					
Full-time equivalent count	253.02	251.50	254.21	269.19	266.50
Number of library transactions annually	3,843,037	3,416,271	3,843,037	5,755,488	5,890,174
Library circulation items per capita	1.30	2.00	1.30	2.00	1.20

Source of data: various County departments

FORT BEND COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY ACTIVITY
LAST TEN FISCAL YEARS
(UNAUDITED)

Page 1 of 2

Function	2015	2016	2017	2018	2019
General administration	\$ 47,712,406	\$ 62,504,936	\$ 66,298,660	\$ 77,409,065	\$ 69,789,897
Financial administration	8,006,260	7,998,874	8,552,805	8,538,368	8,615,141
Administration of justice	211,691,340	216,307,886	240,771,460	252,419,868	265,253,690
Construction and maintenance	1,017,211,011	1,707,617,590	1,828,669,535	1,906,136,981	2,016,947,599
Health and human services	26,937,313	31,860,971	35,246,582	41,380,338	66,123,236
Cooperative services	2,331,532	2,346,000	2,361,327	2,349,327	2,400,410
Public safety	37,753,040	40,167,926	41,802,931	43,451,235	43,931,680
Parks and recreation	30,901,307	31,434,794	40,870,259	45,837,292	49,168,896
Libraries and education	56,737,602	57,276,109	58,373,926	67,565,457	70,991,872
Health and wellness clinic	726,989	803,133	803,133	803,133	803,133
EpiCenter improvements	-	-	-	-	-
Total	\$ 1,440,008,800	\$ 2,158,318,219	\$ 2,323,750,618	\$ 2,445,891,064	\$ 2,594,025,554

The beginning carrying value of capital assets were restated in fiscal year 2016, and only fiscal year 2016 ending balances have been restated.

FORT BEND COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY ACTIVITY
LAST TEN FISCAL YEARS
(UNAUDITED)

Page 2 of 2

Function	2020	2021	2022	2023	2024
General administration	\$ 81,991,903	\$ 100,379,986	\$ 105,302,151	\$ 134,404,483	\$ 175,791,551
Financial administration	8,609,246	8,752,043	9,546,699	9,559,717	9,553,205
Administration of justice	266,537,037	273,285,785	279,850,587	282,931,366	287,896,586
Construction and maintenance	2,246,490,681	2,845,983,959	3,171,090,287	3,574,379,287	4,232,709,887
Health and human services	71,989,206	65,815,023	68,497,370	73,993,386	89,068,967
Cooperative services	2,407,910	2,391,966	2,913,739	2,922,751	2,904,373
Public safety	44,003,977	46,727,484	77,789,647	82,240,526	120,383,062
Parks and recreation	61,453,882	175,564,255	180,488,681	192,928,063	204,606,426
Libraries and education	71,648,408	75,869,054	85,267,106	88,840,034	87,826,832
Health and wellness clinic	782,829	782,829	812,982	814,402	814,402
EpiCenter improvements	-	-	-	3,642,829	3,642,829
Total	\$ 2,855,915,079	\$ 3,595,552,384	\$ 3,981,559,248	\$ 4,446,656,844	\$ 5,215,198,121

The beginning carrying value of capital assets were restated in fiscal year 2016, and only fiscal year 2016 ending balances have been restated.

5,215,198,121
\$ (0)





COMMUTER PARK & RIDE DEMAND RESPONSE

Visit www.FBCTransit.org to learn more

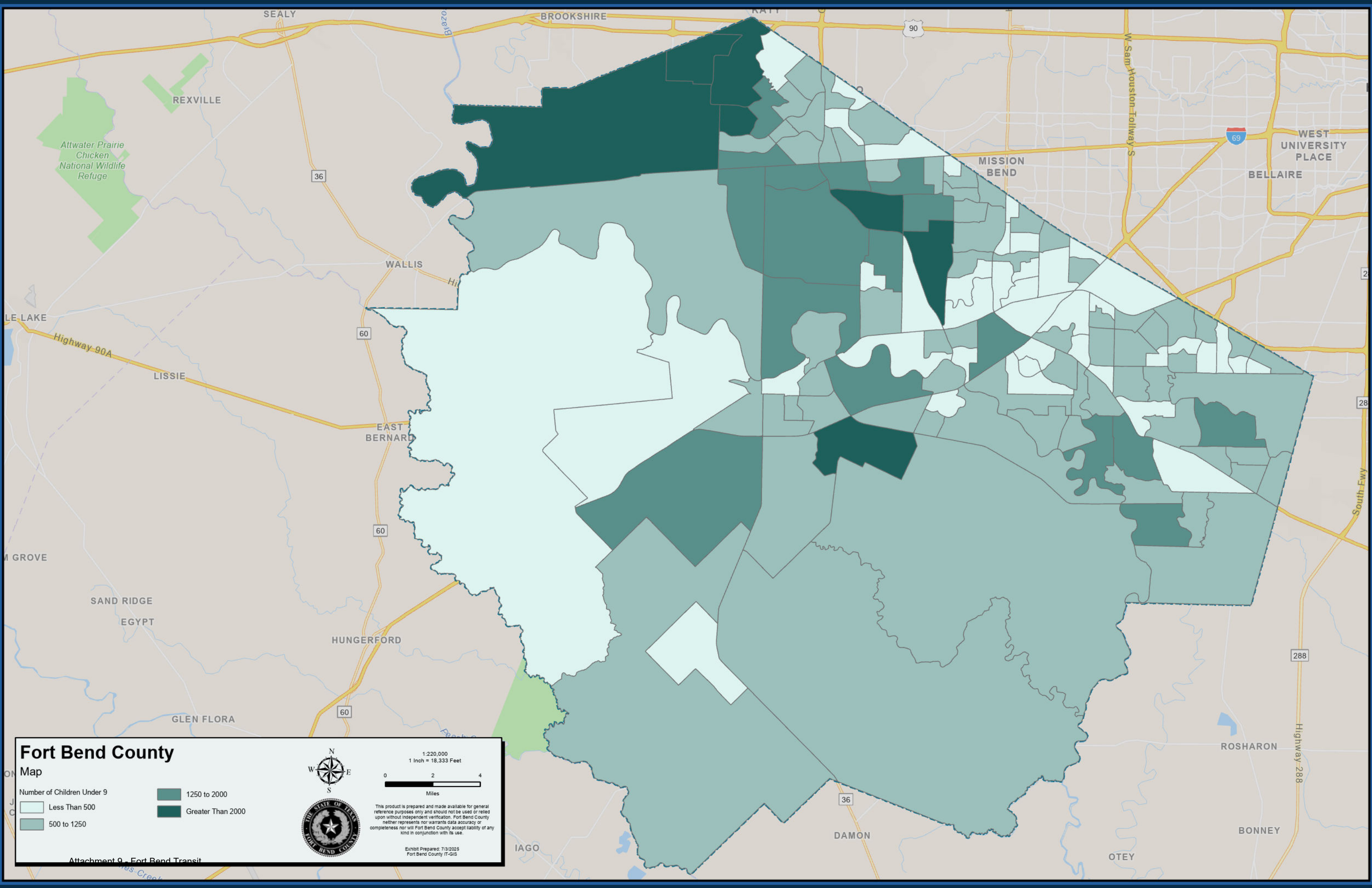
FORT BEND TRANSIT

ATTACHMENT 9

BENEFITS FOR FAMILIES AND COMMUNITIES

TABLE OF CONTENTS

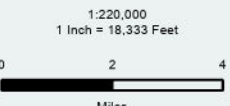
Map of Children Under 9 in Service Area



Fort Bend County

Map

- Number of Children Under 9
- Less Than 500
 - 500 to 1250
 - 1250 to 2000
 - Greater Than 2000



This product is prepared and made available for general reference purposes only and should not be used or relied upon without independent verification. Fort Bend County neither represents nor warrants data accuracy or completeness nor will Fort Bend County accept liability of any kind in conjunction with its use.

Exhibit Prepared: 7/3/2025
Fort Bend County IT-GIS



COMMUTER PARK & RIDE DEMAND RESPONSE

Visit www.FBCTransit.org to learn more

FORT BEND TRANSIT

ATTACHMENT 10

LETTERS OF SUPPORT

TABLE OF CONTENTS

Letter of Support – Fort Bend County Judge, KP George

Letter of Support – Congresswoman Lizzie Fletcher

Letter of Support – HGAC, Chief Transportation Officer, Ron Papsdorf

Letter of Support - Congressman Troy Nehls



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

(281) 341-8608
Fax (832) 471-1858

July 2, 2025

The Honorable Tariq Bokhari
Office of the Administrator
Federal Transit Administration
1200 New Jersey Avenue, SE
Washington, DC 20590

RE: Support for Fort Bend Transit's Application for FY 2025 FTA's Low or No Emission Grant Program and/or Buses and Bus Facilities Program – Better Buses, Brighter Futures

Dear Administrator Bokhari:

I am pleased to write this letter in support of Fort Bend Transit for its Low or No Emissions and Buses and Bus Facilities Program grant submission to the FTA.

Twenty years ago, Fort Bend Transit was created, since then, they have provided essential transit service to a rural area connecting the community to the metropolis and job center in Houston, TX. The first 20 years focus have been focused on serving, sustaining and growing a strong customer base. The popularity of the service now demands growth and Fort Bend Transit has the foresight to look at low emissions vehicles to fuel the fleet's expansion.

Fort Bend Transit looks to implement a complete CNG program including a design, build CNG fueling infrastructure, modifications to the maintenance facility to be code compliant and bus acquisition.

I not only applaud Fort Bend Transit's dedication to implementing the cleanest technologies available but endorse this project which will allow them to retire their old fleet and construct infrastructure to support their CNG fleet well into the future. I urge you to give this project your utmost consideration.

Please do not hesitate to contact me should you wish to discuss my interest in this project further at 281-341-8608 or fbc.judge@fortbendcountytexas.gov.

Sincerely,

A handwritten signature in blue ink that reads "KP George".

KP George
Fort Bend County Judge

LIZZIE FLETCHER
7TH DISTRICT, TEXAS

HOUSE COMMITTEE ON ENERGY AND COMMERCE
VICE RANKING MEMBER
SUBCOMMITTEE ON ENERGY
SUBCOMMITTEE ON HEALTH
SUBCOMMITTEE ON OVERSIGHT
AND INVESTIGATIONS

CHAIR, TEXAS DEMOCRATIC DELEGATION

STEERING & POLICY COMMITTEE

DEPUTY WHIP



CONGRESS OF THE UNITED STATES
HOUSE OF REPRESENTATIVES
WASHINGTON, D.C. 20515

WASHINGTON OFFICE
2004 RAYBURN HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
(202) 225-2571

HOUSTON OFFICE
3700 BUFFALO SPEEDWAY, SUITE 610
HOUSTON, TX 77098
(713) 353-8680

FLETCHER.HOUSE.GOV

July 7, 2025

Tariq Bokhari
Acting Administrator
Federal Transit Administration
1200 New Jersey Avenue, SE
Washington, DC 20590

RE: Fort Bend Transit Application for the Buses and Bus Facilities Grant Program

Dear Acting Administrator Bokhari,

I write regarding the Buses and Bus Facility grant application that Fort Bend Transit submitted to the Federal Transit Administration for its FY2025 fleet modernization and improvement project.

Fort Bend County is one of the fastest growing counties in Texas, with a population exceeding 800,000 and projected to reach 1.3 million by 2040. The population includes a significant number of working families, seniors, and individuals who rely on public transportation for daily mobility. For more than 20 years, Fort Bend Transit has provided essential transit services, connecting the rural community to the Houston metropolitan area. The first two decades focused on serving, sustaining, and growing a strong customer base, with ridership reaching 382,597 in 2024. With growing demand, Fort Bend Transit is seeking to expand both their commercial and demand response fleets.

Fort Bend Transit is requesting funding to replace its aging gasoline and diesel buses with 24 new Compressed Natural Gas (CNG) buses, to design and build CNG fueling infrastructure, and modify the existing maintenance facility to be CNG code compliant. The investment in this CNG program will modernize its fleet, enhance working conditions for employees, and help meet the county's growing transportation needs.

The Buses and Bus Facilities Grant will allow Fort Bend Transit to address the transportation needs of rural residents and facilitate investments in its infrastructure. I hope this request is given all due consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Lizzie Fletcher".

Lizzie Fletcher
Member of Congress



HOUSTON- GALVESTON AREA COUNCIL
SERVING TODAY ■ PLANNING FOR TOMORROW

July 3, 2025

The Honorable Tariq Bokhari
Office of the Administrator
Federal Transit Administration
1200 New Jersey Avenue, SE
Washington, DC 20590

Re: Support for Fort Bend Transit's Application for FY 2025 FTA's Low or No Emission Grant Program and/or Buses and Bus Facilities Program

Dear Administrator Bokhari,

The Houston-Galveston Area Council (H-GAC) is the designated metropolitan planning organization for the greater Houston area. Our metropolitan planning area covers eight counties (Harris, Montgomery, Liberty, Chambers, Galveston, Brazoria, Fort Bend, and Waller).


For over 20 years, Fort Bend Transit has provided essential transit service to a rural area connecting the residents of Fort Bend County to the metropolis and job centers in Houston, Texas. Fort Bend Transit is seeking funding through FTA's Low or No Emission Grant Program to replace their old and aging gasoline and diesel buses with new Compressed Natural Gas (CNG) buses, design and build CNG fueling infrastructure, and modify the existing maintenance facility to be CNG code compliant.

H-GAC is pleased to support Fort Bend Transit's application for CNG bus fueling infrastructure, maintenance facility modifications, and bus replacements. Awarding this grant will allow Fort Bend Transit to lower their carbon footprint and initiate their commitment to provide the cleanest alternative fuel buses to the region. The project aligns with the vision and goals of the 2045 Regional Transportation Plan Update by reducing emissions and improving air quality.

Should the project be selected for a grant award, H-GAC will collaborate with Fort Bend Transit to complete the process for including this project in the Transportation Improvement Program, and the Statewide Transportation Improvement Program, as quickly as possible.

Please do not hesitate to contact me should you wish to discuss my support of this project further at ron.papsdorf@h-gac.com.

Sincerely,


Ron Papsdorf (Jul 3, 2025 12:28 CDT)
Ron Papsdorf
Chief Transportation Officer

RP/vl

cc: Perri D'Armond, Fort Bend Transit
Vishu Lingala, H-GAC

TROY E. NEHLS

22ND DISTRICT, TEXAS
NEHLS.HOUSE.GOV



WASHINGTON, D.C.
1104 LONGWORTH HOB
WASHINGTON, DC 20515
PHONE: (202) 225-5951

Congress of the United States
House of Representatives
Washington, DC 20515

July 10, 2025

The Honorable Tariq Bokhari
Office of the Administrator
Federal Transit Administration
1200 New Jersey Avenue, SE
Washington, DC 20590

RE: Support for Fort Bend Transit's Application for FY 2025 FTA's Low or No Emission Grant Program and/or Buses and Bus Facilities Program – CNG Fueling Infrastructure, Maintenance Facility Modifications and Bus Acquisition

Dear Administrator Bokhari:

I am writing in strong support of Fort Bend Transit and their application to the FTA Low or No Emissions and Buses and Bus Facilities Program grant submission.

For over 20 years, Fort Bend Transit has provided essential transit service to a rural area connecting the community to the metropolis and job center in Houston, TX. The first 20 years have focused on serving, sustaining and growing a strong customer base. The popularity of the service now demands growth and Fort Bend Transit has the foresight to look at low emissions vehicles to fuel the fleet's expansion.

Fort Bend Transit is seeking funding through the Low or No program to replace their old and aging gasoline and diesel buses with new CNG buses, design, build CNG fueling infrastructure and modify the existing maintenance facility to be CNG code compliant. The investment in and implementation of this CNG program will modernize Fort Bend Transit's fleet, improve the work environment for Fort Bend Transit's many employees and create Fort Bend Transit's low emissions fleet program.

I support Fort Bend Transit's request for a modernized bus infrastructure and wholeheartedly endorse this viable, community focused, and fiscally responsible project.

Please do not hesitate to contact my staff should you wish to discuss my support of this project further at cole.gibson@mail.house.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "T. Nehls", written over a horizontal line.

Troy E. Nehls
Member of Congress

This Workspace form is one of the forms you need to complete prior to submitting your Application Package. This form can be completed in its entirety offline using Adobe Reader. You can save your form by clicking the "Save" button and see any errors by clicking the "Check For Errors" button. In-progress and completed forms can be uploaded at any time to Grants.gov using the Workspace feature.

When you open a form, required fields are highlighted in yellow with a red border. Optional fields and completed fields are displayed in white. If you enter invalid or incomplete information in a field, you will receive an error message. Additional instructions and FAQs about the Application Package can be found in the Grants.gov Applicants tab.

OPPORTUNITY & PACKAGE DETAILS:

Opportunity Number:	FTA-2025-007-TPM-BUS
Opportunity Title:	Fiscal Year 2025 Competitive Funding Opportunity: Buses and Bus Facilities Program
Opportunity Package ID:	PKG00290742
Assistance Listing Number:	20.526
Assistance Listing Title:	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs
Competition ID:	FTA-2025-007-TPM-BUS
Competition Title:	Fiscal Year 2025 Competitive Funding Opportunity: Buses and Bus Facilities Program
Opening Date:	05/14/2025
Closing Date:	07/14/2025
Agency:	DOT/Federal Transit Administration
Contact Information:	Kirsten Wiard-Bauer Email: FTALowNoBusNOFO@dot.gov FTA Office of Program Management

APPLICANT & WORKSPACE DETAILS:

Workspace ID:	WS01546657
Application Filing Name:	FTA-2025-007-TPM-BUS
UEI:	MJG8N8EPN2L3
Organization:	FORT BEND COUNTY
Form Name:	Grants.gov Lobbying Form
Form Version:	1.1
Requirement:	Mandatory
Download Date/Time:	Jul 14, 2025 09:01:38 AM EDT
Form State:	No Errors

FORM ACTIONS:

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Statement for Loan Guarantees and Loan Insurance

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions. Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

* APPLICANT'S ORGANIZATION

* PRINTED NAME AND TITLE OF AUTHORIZED REPRESENTATIVE

Prefix: * First Name: Middle Name:
* Last Name: Suffix:
* Title:

* SIGNATURE:

* DATE:

This Workspace form is one of the forms you need to complete prior to submitting your Application Package. This form can be completed in its entirety offline using Adobe Reader. You can save your form by clicking the "Save" button and see any errors by clicking the "Check For Errors" button. In-progress and completed forms can be uploaded at any time to Grants.gov using the Workspace feature.

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Contact Information:	Kirsten Wiard-Bauer Email: FTALowNoBusNOFO@dot.gov FTA Office of Program Management

APPLICANT & WORKSPACE DETAILS:

Workspace ID:	WS01546657
Application Filing Name:	FTA-2025-007-TPM-BUS
UEI:	MJG8N8EPN2L3
Organization:	FORT BEND COUNTY
Form Name:	Attachments
Form Version:	1.2
Requirement:	Mandatory
Download Date/Time:	Jul 14, 2025 09:11:42 AM EDT
Form State:	No Errors

FORM ACTIONS:

ATTACHMENTS FORM

Instructions: On this form, you will attach the various files that make up your grant application. Please consult with the appropriate Agency Guidelines for more information about each needed file. Please remember that any files you attach must be in the document format and named as specified in the Guidelines.

Important: Please attach your files in the proper sequence. See the appropriate Agency Guidelines for details.

1) Please attach Attachment 1	Attachment 1 - Description of	Add Attachment	Delete Attachment	View Attachment
2) Please attach Attachment 2	Attachment 2 - Demonstration	Add Attachment	Delete Attachment	View Attachment
3) Please attach Attachment 3	Attachment 3 - Demonstration of	Add Attachment	Delete Attachment	View Attachment
4) Please attach Attachment 4	Attachment 4 - Demonstration	Add Attachment	Delete Attachment	View Attachment
5) Please attach Attachment 5	Attachment 5 - Planning, Local	Add Attachment	Delete Attachment	View Attachment
6) Please attach Attachment 6	Attachment 6 - Local Financial	Add Attachment	Delete Attachment	View Attachment
7) Please attach Attachment 7	Attachment 7 - Project Implementation	Add Attachment	Delete Attachment	View Attachment
8) Please attach Attachment 8	Attachment 8 - Technical Legal	Add Attachment	Delete Attachment	View Attachment
9) Please attach Attachment 9	Attachment 9 - Benefits for Local	Add Attachment	Delete Attachment	View Attachment
10) Please attach Attachment 10	Attachment 10 - Letters of Support	Add Attachment	Delete Attachment	View Attachment
11) Please attach Attachment 11	Supplemental Form.pdf	Add Attachment	Delete Attachment	View Attachment
12) Please attach Attachment 12		Add Attachment	Delete Attachment	View Attachment
13) Please attach Attachment 13		Add Attachment	Delete Attachment	View Attachment
14) Please attach Attachment 14		Add Attachment	Delete Attachment	View Attachment
15) Please attach Attachment 15		Add Attachment	Delete Attachment	View Attachment