



Perri D'Armond
Transit Director

PUBLIC TRANSPORTATION

Fort Bend County, Texas

(281)633-7433
Fax (832)471-1843

August 13, 2019

Mr. Albert Lyne, CPA, PMP
Director Grant Programs
Houston METRO
Via Email Application Submittal

RE: Call for Projects

FY18 Section 5310 Enhanced Mobility of Seniors & Individuals with Disabilities Grant Program for the Houston Urbanized Area

Dear Mr. Lyne,

Fort Bend County is pleased to submit the attached response to the Call for Projects for the FY18 5310 Call for Projects. Please know we appreciate the efforts of METRO to provide funding for these much-needed services in our region.

With this application, Fort Bend County is requesting continued funding for its Ambassador Services Program. As you know, changes in federal statute resulting from the passage of MAP21 have placed continuance of transportation programs operated by smaller systems in this region in jeopardy. Funding for this application will assist us in mitigating the impacts of these processes.

If you have any questions regarding this application or need any additional information, please contact Yvette R. Maldonado at 281-243-6722, email Yvette.Maldonado@fortbendcountytx.gov. We look forward to working with you.

Sincerely,

A handwritten signature in blue ink that reads "Perri D'Armond".

Perri D'Armond
Transit Director

2018 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA

PROGRAM OVERVIEW

Congress establishes the funding for FTA programs through authorizing legislation that amends Chapter 53 of Title 49 of the U.S. Code. On December 4, 2015, President Obama signed the Fixing America's Surface Transportation (FAST) Act, reauthorizing surface transportation programs through Fiscal Year 2020. The FAST Act continued the 5310 Enhanced Mobility of Seniors and Individuals with Disabilities formula program established in MAP-21.

Eligible applicant may include private, non-profit organizations, which are corporations or associations determined by the Secretary of the Treasury to be an organization described by 26 U.S.C. 501(c); public bodies that certify to the governor that no non-profit corporations or associations are readily available in an area to provide the service; and public bodies approved by the state to coordinate services for seniors and persons with disabilities.

Eligible Activities - At least 55 percent of funds must be used for those public transportation capital projects that are planned, designed, and carried out to meet the special needs of seniors and individuals with disabilities when public transportation is insufficient, inappropriate, or unavailable.

In addition to the above required capital projects, no more than 45% of funds may be used for public transportation projects that exceed the requirements of the Americans with Disabilities (ADA), improve access to fixed-route service and decrease reliance by individuals with disabilities on ADA complementary paratransit service or provide alternatives to public transportation that assist seniors and individuals with disabilities with transportation. For detailed list of eligible projects refer to FTA Circular 9070.1G.

Match Requirements For capital project, the federal share of eligible costs may not exceed 80 percent of the net cost of the activity, leaving the local share at no less than 20 percent. For operating costs, the local share may not exceed 50 percent.

Items classified as administrative activities are funded at 100%, requiring no local match. All of the local match must be provided from sources other than Federal DOT funds. Examples of sources of local match that may be used include the following:

- State or local appropriations
- Other non-DOT Federal funds
- Dedicated tax revenues
- Private donations
- Revenue from human service contracts
- Net income generated from advertising and concessions

**2018 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA**

FUNDING AVAILABILITY

The funding available for the Houston UZA is based on the FY2018. The 2018 apportionment is net of the allocation to METRO, Ft. Bend County and Harris County.

Funding Availability

	FY2018	Total
Houston UZA	\$824,381	\$824,381

PROGRAM DATES

July 13 and 14, 2019 Advertisement in the Houston Chronicle	July 26, 2019 Deadline for written responses to questions
July 15, 2019 e-mail notification	August 16, 2019 Electronic Applications due by 4 pm
July 22, 2019 Pre Application Workshop	August/September 2019 Project Evaluation Team Finalizes selection
August 2, 2019 Deadline for written questions	September/October 2019 project funding presented to METRO Board of Directors for approval and H-GAC Transportation Policy Council for inclusion in the regional Transportation Improvement Program, State Transportation Improvement Program and Regional Coordination Plan.

**2018 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA**

GRANT APPLICATION GUIDELINES

Instructions: Please click on each shaded area to enter your application information. As you type in each field, the field will expand. Enter information in the shaded fields only.

PART I- APPLICANT INFORMATION

a) Project Sponsor and Contact Information:

Legal Name:
Fort Bend County

Otherwise Known As:
Fort Bend Transit

Federal Identification Number, DUNS Number:
1746001969231 08-149-7075

Primary Contact Person:

Yvette R. Maldonado

Title:
Finance & Administration Manager

Department:
Public Transportation

Organization:
Fort Bend County

Telephone Number:
281-633-7433

Fax No.:
832-471-1843

Email Address:
Yvette.Maldonado@fortbendcountytexas.gov

Secondary Contact Person (optional):

Perri D'Armond

Title:
Transit Director

**2018 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA**

Department:
Public Transportation

Organization:
Fort Bend County

Telephone Number:
281-633-7433

Fax No.:
832-471-1843

Email Address:
Perri.DArmond@fortbendcountytexas.gov

Main Office

Address:
301 Jackson

City/ State/ Zip
Richmond, TX 77469

b) Agency Type

Please identify your agency as the following:

- ☒ State or local governmental entity/authority
- ☐ Operator of public transportation services (privately owned)
- ☐ Operator of public transportation services (publicly owned)
- ☐ Private, non-profit organization (Please attach appropriate documentation certifying non-profit status to this application.)

c) Agency Profile

Please provide key descriptive information about your agency:

Years in business 14 years
The Fort Bend County Public Transportation Department was
created in June 2005

Annual budget \$10 mil
County Fiscal Year FY2019

**2018 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA**

Title:
County Judge

Name:

Title:

f) Project Partners

Organization #1:

Contact Name:

Address:

City/ State/ Zip

Phone Number:

Fax No.:

Email Address:

Organization #2:

Contact Name:

Address:

**2018 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA**

City/ State/ Zip

Phone Number:

Fax No.:

Email Address:

PART II – PROJECT INFORMATION

a) Project Title/Name (Limit: 2 lines)

Ambassadors Program

b) Brief Description (Limit: one-half Page)

Fort Bend County is requesting continuation of funds to support its Ambassador Program. Fort Bend County Public Transportation, also known as Fort Bend Transit (FBT), was created in June 2005, Ambassadors services were launched and established in 2009 through a New Freedom grant. This grant supported new public transportation services and public transportation alternatives beyond those required by the Americans with Disabilities Act (ADA). FBT introduced Ambassador services, which were developed to assist seniors and individuals with disabilities who have difficulty traversing the public transportation system due to physical or cognitive disabilities.

Federal legislation, known as MAP21, eliminated designated programming for New Freedom programs and allowed funding for these types of projects to be eligible under the Section 5310 Program. FBT has exhausted its New Freedom operating programming and needs to move Ambassador Program services to Section 5310. FBT is requesting federal funds in the amount of \$342,500. FBT's preference would be to use \$171,250 in TDC's in lieu of local match, but if TDC's are unavailable FBT will provide up to \$171,250 in cash local match. As the services are contracted, federal regulations allow a portion of the operating expenses to be reimbursed under Operating Assistance (50% reimbursement from the net project cost). The budget attached to this application reflects this allowance.

c) Project Type

Please mark all that apply:

☐ Capital (including Mobility Management & Purchase of Service)

☒ Operating

**2018 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA**

☐ Both

d) Matching Funds

Please indicate the source and the amount of local funds your agency has secured toward the local match requirement:

Source: Transportation Development Credits*

Amount: \$ 171,250

**Fort Bend Transit will be submitting a Transportation Development Credit (TDC) Application to the Houston Galveston Area Council (HGAC) for TDC's for this grant application ([Attachment A](#)).*

Source: County Local Match**

Amount: \$ 171,250

**Fort Bend Transit will provide local cash match up to \$171,250 if HGAC does not award TDC's and reduce the request to \$171,250 in Federal funds.*

Source:

Amount: \$

e) Project Timeline

Start Date: September 1, 2019

End Date: August 31, 2020

f) Service Area

Congressional District(s) (by number):

9 and 22

Briefly describe the service area:

Urbanized areas of Fort Bend County.

City or Cities Served:

All cities in Fort Bend County: Arcola, Beasley, Village of Fairchild, Fulshear, portions of Houston within the County, Katy, Kendleton, Meadows Place, Missouri City, Needville, Orchard, Pearland, Pleak, Richmond, Rosenberg, Simonton, Stafford, Sugar Land, and Thompsons. Including Commuter Service into the Texas Medical Center, Greenway Plaza and Galleria areas of Houston in Harris County. Connections are provided to Houston

2018 REVIEW CYCLE APPLICATION

SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS WITH DISABILITIES GRANT PROGRAM FOR THE HOUSTON URBANIZED AREA

METRO's service for passengers wishing to access other areas of Houston.

Geographic Area Served by the project (neighborhoods, census tracts, etc.):

Ambassador services are provided throughout Fort Bend County, Fort Bend Transit's Demand Response service area.

g) Estimated number of individuals to be served by your project annually. (All projects)

Per FTA Circular, provide the total number of passengers currently served by your agency's transportation program	Per FTA Circular, provide the percent of national origins currently served by your program. (Total 100%)
Number of seniors <u>8%</u>	American Indian & Alaska Native .3%
Number of persons w/disabilities <u>0 %</u>	Asian 19.3%
Number of elderly w/disabilities <u>0%</u>	Caucasian 31%
General Public Transportation <u>92%</u>	Black or African American 20.6%
	Hispanic or Latino 17.6%
Total must be 100 <u>100%</u>	Native Hawaiian & Other 0%
	All Other 11.2%
	Total must be 100 100%

Note: Census information may be obtained at <http://factfinder.census.gov/home/saff/main.html>

*Job access, non-senior, non-disabled

Describe and attach supporting documents for the above estimate of target market(s):

The target population for this program is seniors and individuals with cognitive disabilities. According to the American Community Survey conducted by the US Census Bureau, the overall percentage of those with a disability in the US population increased from 11.9% in 2010 to 12.8% in 2016. In Texas alone, the percentage of individuals with a disability is 11.6% and 8% of the population within Fort Bend County.

Census information may be obtained at:

https://disabilitycompendium.org/sites/default/files/user-uploads/2017_AnnualReport_2017_FINAL.pdf

<https://www.disabled-world.com/disability/statistics/scc.php#county>

Describe and attach surveys, needs assessment(s), letters, etc. that document development of project need:

Before the *Ambassadors Program* was implemented in 2009, informal meetings were held between Fort Bend Transit and various social service and senior center agencies. Information

**2018 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA**

provided in these meetings indicated that individuals with cognitive disabilities needed assistance traversing the public transportation system and seniors needed physical assistance boarding and alighting vehicles as well as assistance carrying bags, walkers, canes, etc. *Ambassadors Program* project was developed to meet those needs.

h) Proposed Service is:

- ☐ New
☐ Expansion
☒ Continuation

i) Service Characteristics for Operating Projects

Current One-way Trips Annually (existing projects)
FY18 23,652 Elderly & Disabled trips

Projected One-way Trips Annually, proposed
FY19 Projected 24,835 Elderly & Disabled trips

PART III – PROJECT BUDGET NOTES

Budget Worksheet

An Excel File template has been developed to use for the project budget. You should enter your project budget into that file, **save the file with your project name**, and submit it along with the completed application form. See [Attachment B](#)

Applicants should attach audited financial statements for the two (2) most recent fiscal years including the audit firm's certification and management letter with response (as applicable). ***Please note that this is an application requirement.***

The FY18 report is not yet available, but the links below are for our FY17, and FY16 Comprehensive Annual Financial Reports (CAFR) and a copy can also be found in [Attachment F](#):

FY17: <https://www.fortbendcountytexas.gov/home/showdocument?id=43461>

FY16: <https://www.fortbendcountytexas.gov/home/showdocument?id=40406>

Letters of Commitment from Stakeholders

Please attach all letters of commitment for match and project support.

Letter of Commitment from Fort Bend County and Project Support from Fort Bend Seniors are included in [Attachment C](#).

PART IV – CONSISTENCY WITH SELECTION CRITERIA

2018 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA

In addition to the project description required in the previous section, answers to the following questions will be used to evaluate proposals. All questions must be answered or noted as “Not Applicable.” You may attach pages if necessary, not to exceed three (3) additional pages.

Section 1 – Project Benefits

1. In detail, describe how the proposed project is important to seniors and individuals with disabilities and describe how the project provides new services beyond those mandated by the American with Disabilities Act (ADA). Explain how the project will:

- Improve Service Integration

Transportation is essential for people of all ages and backgrounds to live a fulfilling and satisfying life. It plays a vital role in many aspects of daily life, including access to employment, health care, shopping, and social occasions. Despite the apparent importance, many people do not have access to the assistance needed to use a public transportation system.

The *Ambassadors Program* lays the foundation for continued service integration between FBT and its’ elderly and disabled passengers. Representatives of senior centers, indicating that seniors need physical assistance boarding and disembarking vehicles, carrying bags, walkers, etc., initially identified the need. Caregivers and caregiver associates for individuals with cognitive disabilities indicated the inability to travel without an attendant prevents caregivers from being employed and prevents those they care for from interacting with others independently. FBT is providing Ambassador assistance to more than 100 passengers per day. In FY2018, our Ambassador Service provided over 29,000 accommodations to individuals requiring additional assistance during transit. Continuation of funding under the 5310 program allows FBT to continue to ensure the needs of passengers are addressed.

- Improve Accessibility

While going to the doctor or picking up groceries might be an easy and simple task for many it can be a huge order for elderly individuals or those with a disability. Individuals with cognitive disabilities might not be able to independently traverse a public transportation system at all or without prior training. Ambassadors work directly with passengers assisting at the rider’s door to the vehicle and from the vehicle to the final destination. Ambassadors’ aid consists of gentle support, such as opening doors and providing verbal guidance. At times, they may provide physical support such as assisting passengers with balance problems, climbing steps, handling packages or providing directions, prompting individuals to be aware of safety issues (securing seatbelts, not stepping out into traffic, etc.). Ambassadors may also give a “hand to hand” service. Hand to hand service encompasses the escort of a rider from one hand of a caregiver or representative to another caregiver or representative. This personalized assistance is to aid in the safe passage for those unable to travel unescorted or alone. Ambassadors may also be assigned to bus stop locations and/or transit vehicles. Ambassadors act in a training capacity by assisting passengers in traveling independently.

2018 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA

- Improve Productivity

Drivers are not able to assist individuals with disabilities. The driver's responsibility is the safe conveyance of the vehicle and its passengers. Their focus is on traffic, the operation of the wheelchair lift, monitoring bicycle attachment, and removal to bike racks, etc. Drivers cannot safely leave buses unattended while assisting passengers to and from buildings or at bus stops. Ambassadors provide a safe segway into public transportation services. The Ambassadors must complete passenger assistance training as well as other training related to their duties ensuring our passengers are getting the best service and the number of accidents or incidents related to passengers needing assistance is kept to a minimum. The assistance from the Ambassadors also ensures passengers can board and alight within the given scheduling timeframe.

- Provide Flexible Transit Services

The *Ambassadors Program* allows FBT to enhance service by providing an additional amenity to elderly and disabled passengers. By offering this flexibility, it encourages comfortability of the elderly and disabled population to use public transportation. The Ambassadors offer a sense of comfort and calm the passengers with their presence and support, and this is especially important to our senior center and adult day care passengers. It allows these individuals to live their lives independently.

- Enhance Mobility for Seniors and People with Disabilities

The Ambassadors services allow the elderly and disabled passengers a sense of independence to take control of their lives that they might not have without this service. The service encourages passengers to make more trips by way of public transportation. Also, the Ambassadors services allow the family members to return to work or other responsibilities as the Ambassador accompanying the passenger while using public transportation might alleviate the need for a caretaker to do so.

Section 2 - Goals and Objectives

1. Is this project included in the 2011 Updated Coordination Plan?

☒ Yes

Page Number in Plan where project is listed:

This project can be found on page 47 of the 2011 Updated Coordination Plan.

Identify the project included in the Plan:

The project included in the plan is identified as G.A.P.S

If not, is the project eligible for inclusion in the Plan by meeting a need identified in the Plan?

☐ Yes

Page Number in Plan where need is identified:

Not Applicable.

**2018 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA**

2. Does the project support the goals of the Enhanced Mobility of Seniors and Individuals with Disabilities program?

☒ Yes

Explain how this project meets the program goals:

The program goals for Section 5310 funding are to “improve mobility for seniors and individuals with disabilities by removing barriers to transportation services and expanding the transportation mobility options available.” Individuals with physical or cognitive disabilities might not be able to independently traverse the public transportation systems available at all or without prior training. The Ambassadors provide on route or bus stop assistance to passengers needing assistance when boarding or disembarking the vehicles or to and from building entrances. They might also assist the passenger with their bags, cane, or walker. They also provide a sense of safety for those with cognitive disabilities by identifying the correct bus for boarding or ensuring that an individual is accompanied to and from caretaker locations.

This project addresses the need to provide a service customized to alleviate the barriers to independent travel identified by seniors and individuals with disabilities over and beyond what is typically offered in a public transportation system. Those who utilize the service have commented that the service allows them to gain a sense of independence and gives the family members more independence and comfort.

Section 3 – Project Plan/Coordination Plan/Implementation Plan

1. Describe how the project is being coordinated with public and/or private transportation and/or social service agencies.

In 2007, Fort Bend County entered into an agreement with Fort Bend Seniors (FBS) Meals on Wheels - and Much, Much More to provide transportation services. Before that, the agency was directly providing transportation services for seniors. Our collaboration has prevented duplicative use of funding sources. FBS continues to determine eligibility for the program utilizing the Houston Galveston Area Agency on Aging requirements and refers the applicants to FBT for their transportation needs.

The seniors enjoy daily activities of living and being able to participate in the various programs offered by FBS; they especially appreciate the enhanced services by way of an Ambassador.

2. Describe how the specific coordination activities are expected to result in better utilization of access to resources.

Riding public transportation is not always an option for those who need additional assistance. In 2009, the community indicated individuals could not always find attendants to ride with them and attendants that did ride often had to be absent from work themselves or could not

2018 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA

work at all. Caregivers indicated that individuals with cognitive disabilities could not utilize bus stops due to safety concerns. Implementation of the Ambassador program eliminated these issues and reduced incidents and accidents both onboard vehicles and near vehicles. Ambassadors work directly with passengers and are individuals providing physical assistance, monitoring activities at bus stops, escorting to and from buses, in and out of buildings and monitoring activities on buses.

In FY17, FBT continued its coordination activities with Texana, Fort Bend County's Intellectual and Development Disability Authority (LIDDA) and the local Mental Health Authority, by entering into an interlocal agreement to provide buses for transportation services provided by Texana to their clients. FBT continues to provide trips for Texana clients whose trips are best suited for public transportation. Many of these trips can be performed because of the ambassador services available. The additional coordination activities allow Texana the equipment necessary to perform trips needed outside of FBT's operating hours or during FBT's peak hours.

The *Ambassadors Program* will allow FBT to utilize its funding resources. The Ambassadors services were to fold into our urban area-funding stream; however, with the inception of MAP 21, we are faced with a funding challenge. MAP 21 places a cap on operating expenses in Section 5307 funding stream, making it challenging to sustain and expand services. As such, FBT has developed a multifaceted approach to mitigate these issues. FBT's mitigation activities have included:

- ☐ Reprogramming grant balances in pre-MAP 21 grants to operating.
- ☐ Revised budget requests to maximize the amount of funding programmed to the operating expense budget.
- ☐ Reprogramming capital and planning expenses to post-MAP 21 grants.
- ☐ Requesting extensions or additional funding under the JARC and New Freedom programs.
- ☐ Identifying and seeing other local funding sources to allow reprogramming of existing local funds.
- ☐ Researching, identifying, and pursuing local and state legislative options and processes for mitigation.

The overall goal is to complete the Federal legislative process aimed at removing the operating cap.

Upon approval of this application, FBT can reduce the amount of funding under Section 5307 relative to the amount awarded, allowing a lower operating expense counted under the MAP21 operating cap. Continuation of this project will complement the efforts needed to ensure the continuation of services performed by Fort Bend County due to the threat of their continuance evident in the MAP21 legislation.

3. If proposing new service, provide an operating plan for implementing the project.

2018 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA

The *Ambassadors Program* is not a new project but a continuation of services previously funded under a New Freedom grant.

4. Describe how the project will be marketed to the target population and provide your organization Limited English Proficiency Plan.

FBT's Reservationists are trained to ask if the passenger needs assistance while taking reservations and if so, then the Scheduler ensures that an Ambassador is available either on the route or at the bus stop to accommodate the need. Our various social service agencies also work with the Mobility Manager to ensure if a need is present that an Ambassador is assigned. The Mobility Manager also provides service information along with Ambassador information during monthly outreach events and meetings with various social service agencies and senior centers. FBT also ensures it provides all of its vital documents in both English and Spanish; including, but not limited to outreach and transit service brochures or pamphlets. Clients also have the option to call our office in which they can speak with a department employee who can verbally communicate with them in Spanish.

Our Limited English Proficiency Plan is incorporated in the Title VI Program starting on page 47 of [Attachment E](#).

The ARC, Texana and Fort Bend Seniors all continue to coordinate transportation programming with Fort Bend County. They also refer their clients to our transportation services. In addition, the ARC supports our Ambassadors Program by providing referrals and job coaching services to individuals interested in becoming an Ambassador or Passenger Attendant.

Section 4 – Project Financial Status /Monitoring /Sustainability

1. Indicate whether the project has a full funding plan, if not, describe any potential long-term efforts or funding sources that could sustain the project beyond the Section 5310 grant period.

If funding is not approved, Fort Bend County will fund the Ambassadors Program from Section 5307, Section 5311, and local county funds. Fort Bend County plans to include the costs to continue to provide these services in its annual 5310 requests to METRO.

2. Describe how you plan to monitor your project.

FBT Operations team meets weekly to assess the operation's needs, growth areas, strategic planning, and program implementation. Quarterly Staff Meetings are also held where

2018 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA

customer input is reviewed, along with financial and operational data. If goals are not being met, route and/or schedules are reviewed to determine if changes are warranted. To date, all of our programs have been successful.

3. Describe how you will measure the success of the project. Include any performance measures for the project.

Project success is measured by both customer satisfaction and performance. Incidents, accidents, customer complaints, and compliments are monitored every month, along with other operational data. Data from these indicators are tracked across the year and fiscal years and watched for trends.

**2018 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA**

APPLICATION AUTHORITY

(Please print and sign this page. Include a scanned copy of this signed page with your Application Package.)

By signing the application, I certify to the best of my knowledge that: 1) the information in this application is true and accurate and that this organization has the necessary fiscal, data collection, and managerial capability to implement and manage the projects associated with this application, and that I have authority to submit this Application Package; and 2) is prepared to abide by all applicable federal requirements specified in 49 U.S.C. Section 5310, FTA Circular C 9070.1G.

Further, I understand that selection of this project for Enhanced Mobility of Seniors and Individuals with Disabilities grant funding will require compliance with all applicable federal laws and regulations and that an Interagency Agreement with the Metropolitan Transit Authority of Harris County (METRO) will be required.

For

Applicant:

Fort Bend County

Project Title:

Ambassadors Program

Name and Title of Signatory:

KP George, Fort Bend County Judge

Authorized Signature:



Date:

8-13-19

Please Note: Your application must be signed by someone authorized to sign contracts on behalf of your agency/organization, such as the Board Chair or Chief Executive Officer. Unsigned applications will not be accepted.

Attachment A
HGAC TDC Application Form



Date Received :

Transportation Development Credit Application (Rev. 10-25-17)

Agency Information:

Date: 8/05/2019

Name: Houston-Galveston Area Council

Address: 3555 Timmons Lane, Houston, Texas 77027

Contact Person:

Name: Yvette R. Maldonado

Phone: 281-633-7433

Email: Yvette.Maldonado@fortbendcountytexas.gov

Projects that will not typically be considered for TDCs because they individually lack regionally significant benefit include, but not limited to:

- Transportation enhancement projects,
- "Stand Alone" sidewalk and on-street bicycle projects,
- Roadway projects on collector or local streets,
- Roadway maintenance, repaving or reconstruction projects without regionally significant added capacity components,
- Access management projects, and
- Livable centers projects.

MPO ID:

Project Description: Federal cost: \$ 342,500 TDC Request: \$ 171,250

Fort Bend County Public Transportation is requesting \$171,250 in TDC's as local match for our **Federal FY2018 Section 5310 Call for Projects** application. Funding will be assigned as follows:

Ambassadors Services (50/50) \$342,500 Federal \$171,250 TDC

Project Status:

Regional Transportation Plan ☒ Yes ☐ No

TIP Year 2018 ☒ Yes ☐ No

Project Type (Priority Use of TDCs) - Choose 1 (one) and Explain:

☐ Regionally Significant Roadway Capacity Project

☒ *Support of Federal Transit Funding*

Fort Bend County will use TDC's as match for operating the Ambassador services.

☐ *Other Regionally Significant Project*

Maintenance of Local Investment:

Roadways Projects:

Explain and document how state or local matching funds will be reinvested in transportation projects within the 8-county MPO region and are consistent with the RTP.

Transit Projects:

Explain and document the effect the TDC's will have on local and non-federal funding support for existing transit services.

With FAST Act apportionments, Fort Bend County is using TDC's to match operating to allow local funds, generally allocated to these projects, to be used instead for additional operating costs in excess of the operating cap. The federal operating cap imposed by the FAST Act is well below the amount which would have typically been eligible for federal reimbursement; consequently, Fort Bend County will use local cash match for the resulting deficit in federal reimbursement.

Fort Bend County provides local match cash in support of public transportation services and has a local funding budget of \$2,574,357 for FY2019.

H-GAC use only:

TPC approval: _____

Agency Notification: _____

Notes:

Attachment B
Budget Worksheet

FY2018: 5310 SENIORS AND INDIVIDUALS WITH DISABILITIES BUDGET: FORT BEND COUNTY

Category	Qty (a)		Unit	Price (b)	Year 1	Year 2	Year 3	Total \$\$	FTA \$\$	Local \$\$	FTA %	Comments
	Units	#										
Public transportation capital projects planned, designed, and carried out to meet the specific needs of seniors and individuals with disabilities when public transportation is insufficient, unavailable or inappropriate. Notably, this 55 percent is a floor, not a ceiling												
CAPITAL												
								\$0	\$0	\$0	85%	
								\$0	\$0	\$0	85%	
								\$0	\$0	\$0	85%	
								\$0	\$0	\$0	80%	
TOTAL CAPITAL				\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Up to 45 percent of a rural, small urbanized area, or large urbanized area’s annual apportionment may be utilized for: (1) public transportation projects (capital and operating) planned, designed, and carried out to meet the special needs of seniors and individuals with disabilities when public transportation is insufficient, inappropriate or unavailable, (2) public transportation projects that exceed the requirements of the ADA, (3) public transportation projects that improve access to fixed route service and decrease reliance by individuals with disabilities on ADA complementary paratransit service, or (4) alternatives to public transportation that assist seniors and individuals with disabilities with transportation.												
CAPITAL												
								\$0	\$0	\$0	85%	
								\$0	\$0	\$0	85%	
								\$0	\$0	\$0	85%	
								\$0	\$0	\$0	80%	
								\$0	\$0	\$0	80%	
SUBTOTAL CAPITAL				\$0	\$0	\$0	\$0	\$0	\$0	\$0		
OPERATING (C), (D), (E))												
Ambassador Services (Contracted)												
Attendants				\$318,750	\$337,875	\$358,148	\$1,014,773	\$1,014,773	\$0	100%	If TDC's are unavailable FBC will provide the 50% cash match.	
Manager				\$23,750	\$25,175	\$26,686	\$75,611	\$75,611	\$0	100%	If TDC's are unavailable FBC will provide the 50% cash match.	
SUBTOTAL OPERATING				\$342,500	\$363,050	\$384,834	\$1,090,384	\$1,090,384	\$0			
TOTAL				\$342,500	\$363,050	\$384,834	\$1,090,384	\$1,090,384	\$0			

NOTES:

Capital cost of contracting amounts shown must be net of fare revenue.

(a) Quantity = number of vehicles to be purchased, number of hours to be worked, etc.

(b) Unit Price = price for single item in the "quantity" column, i.e., price of one new vehicle.

(c) Labor = on a separate schedule, identify position type, expected hours to be worked annually, cost per hour

(d) Program administration = rent, utilities, telephones, supplies, printing, etc. Provide details on separate schedule

(e) Other miscellaneous = identify other expenses in either Comments column or on a separate schedule

FORT BEND COUNTY

**FY2018 SENIORS AND INDIVIDUALS WITH DISABILITIES :
SCHEDULE FOR SERVICE DETAILS**

	Statistic	Year 1	Year 2	Year 3	Total
1	Estimated daily trips (all vehicles)	100	105	110	
2	# Days operated (all vehicles)	249	249	249	
3	Estimated total annual ridership	24,900	26,145	27,390	78,435
4	# Service hours / day (each vehicle)	4	4	4	
5	Number vehicles operated	20	20	20	
6	Number days operated	249	249	249	
7	Cost per hour	\$50.32	\$51.29	\$52.64	
8	Estimated total service cost	\$1,002,374	\$1,021,697	\$1,048,589	\$0
9	Fare per trip	\$1.00	\$1.00	\$1.00	
10	Estimated daily trips (all vehicles)	100	105	110	
11	Number days operated	249	249	249	
12	Estimated fare revenue per year	\$24,900	\$26,145	\$27,390	\$0
13	Total estimated net cost	\$977,474	\$995,552	\$1,021,199	\$0

FORT BEND COUNTY
TDC Budget Sheet

**FY2018 SENIORS AND INDIVIDUALS WITH DISABILITIES :
SOURCES OF LOCAL MATCH**

CATEGORY	AMOUNT	CASH	IN-KIND	SOURCE
CAPITAL				
SUBTOTAL CAPITAL	\$0	\$0	\$0	
OPERATING				
Attendants	\$159,375		\$159,375	TDC's*
Manager	\$11,875		\$11,875	TDC's*
SUBTOTAL OPERATING	\$171,250	\$0	\$171,250	
PLANNING				
SUBTOTAL PLANNING	\$0	\$0	\$0	
TOTAL LOCAL MATCH	\$171,250	\$0	\$171,250	

NOTE: If TDC's are unavailable FBT will provide the 50% cash match as shown in Version 2.

FORT BEND COUNTY
Local Cash Match Budget Sheet

**FY2018 SENIORS AND INDIVIDUALS WITH DISABILITIES :
SOURCES OF LOCAL MATCH**

CATEGORY	AMOUNT	CASH	IN-KIND	SOURCE
CAPITAL				
SUBTOTAL CAPITAL	\$0	\$0	\$0	
OPERATING				
Attendants	\$159,375	\$159,375		Annual County Budget*
Manager	\$11,875	\$11,875		Annual County Budget*
SUBTOTAL OPERATING	\$171,250	\$171,250	\$0	
PLANNING				
SUBTOTAL PLANNING	\$0	\$0	\$0	
TOTAL LOCAL MATCH	\$171,250	\$171,250	\$0	

NOTE: If TDC's are unavailable FBT will provide the 50% cash match.

Attachment C
Letters of Support



COUNTY JUDGE
Fort Bend County, Texas

The Honorable KP George
County Judge

(281) 341-8608
Fax (281) 341-8609

August 13, 2019

Mr. Albert Lyne, CPA, PMP
Director Grant Programs
Houston METRO
Via Email Application Submittal

RE: Local Match Support Letter for the FY 18 Section 5310 Enhanced Mobility of Seniors & Individuals with Disabilities Grant Program for the Houston Urbanized Area

Dear Mr. Lyne,

Please accept this letter as assurance that the local match funds necessary to support the attached request for federal funding under the FY18 Section 5310 Enhanced Mobility of Seniors & Individuals with Disabilities Grant Program for the Houston Urbanized Area will be provided from Fort Bend County General Revenue funds should the application be awarded, and TDC's be unavailable. As proposed, the County will use \$171,250 for the local cash match if TDC's are unavailable.

As always, we appreciate the efforts of the METRO to provide funding and helping us serve and meet the transportation needs of our county's seniors and individuals with disabilities. If you have any questions regarding this application or need any additional information, please contact Ms. Yvette R. Maldonado at 281-633-7433, or via email at Yvette.Maldonado@fortbendcountytexas.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "KP George", written in a cursive style.

KP George
Fort Bend County Judge



Committed to helping seniors remain independent by enhancing their quality of life through services and resources, since 1974.

Chairman

Ray Aguilar

Vice Chairman

Robert Gracia

Treasurer

Jim Coppedge

Secretary

Rick Forlano

Board Members

Farida Abjani

Joe Gurecky

David Howard

John C. Kennedy

Courtney Mason

Sandra McNeil

Christy Medlin

Coretta Middleton

Eric Robins

Jonathan White

Interim Chief Executive Officer

Robert E. Hebert

August 6, 2019

Re: Letter of support, Fort Bend County Transportation, Ambassador Services

Dear Grants Committee:

I'm writing to express my support of the Ambassador Service provided by Fort Bend County Transportation to Fort Bend Seniors Meals on Wheels (FBS).

Fort Bend Seniors Meals on Wheels is a non-profit serving Fort Bend and Waller Counties. We have been serving this community since 1974. With the support of the local communities, we have been able to deliver hot nutritious meals to seniors for the past 45 years, and now serve nearly 1,100 seniors each day. We provide these much-needed daily meals in addition to recreation activities, socialization, referral services and more to the seniors visiting our 12 congregate centers each day. The FBS mission is to enhance seniors' quality of life and allow them to remain independent and stay an integral part of the fabric of the Fort Bend community.

To that end, Fort Bend County Transportation is an integral part of this mission. Fort Bend County Transportation, and specifically the Ambassador Service, allows FBS to offer these services by providing seniors with a helping hand with their daily transportation to our centers. Ambassadors provide assistance from the passenger's door to the vehicle, and from the vehicle to one of our 12 congregate centers in Fort Bend County. This personalized service provides an extra level of safety that our seniors and their families can take comfort in. Ambassadors provide gentle support, assist with balance, hold doors open, assist with steps, and ensure seniors get on and off at the correct locations. The Ambassador Program offers comfort to both the senior and their family knowing they have a helping hand allowing them to remain safe and independent as long as possible.

In closing, Fort Bend Transportation Ambassador Services serves fills a gap in our community that no other organization could easily provide: ensuring seniors travel safely from the comfort of home to a local congregate center daily. Without this added safety check, FBS would not be able to serve as many seniors and would not be able to keep seniors independent and fully involved in the Fort Bend community. We therefore offer our full support of Fort Bend County Transportation's grant application.

Sincerely,

Robert Hebert, Interim CEO
Fort Bend Seniors Meals on Wheels



Attachment D
Risk Assessment Form

5310 Enhanced Mobility for Seniors and Individuals with Disabilities Grant Program

Agency: Fort Bend County Date: 8/5/2019	If yes, please give details including awarding agency.
1. Have you had a grant closed due to material noncompliance in the last 5 years?	No
2. Have you failed to make substantial progress on past grants?	No
3. Do you have no experience with a similar Grant Program?	Yes
4. Do you have qualified auditor's opinion on a financial statement in the past five years? If so provide details.	No
5. Do you have questioned costs on single audits in the last five years? If so, provide details.	No
6. Have you had an audit finding relating to cash management in the last five years? If so provide details.	NO

Attachment E
Title VI Program and Compliance Report

Title VI Program and Compliance Report

Public Transportation Department Fort Bend County, Texas

December 2009

Revised March 2010

Revised March 2013

Revised March 2016

Revised March 2019

**Draft
Submitted for approval by
Commissioner's Court on
March 26, 2019**

Prepared by Fort Bend County Public Transportation Department with data research assistance
by Texas A&M Transportation Institute

DISCLAIMER

This report was prepared with funds provided from the Federal Transit Administration (FTA) and the Texas Department of Transportation (TxDOT). The contents of this report reflect the views of the authors, who are responsible for the facts and the accuracy of the data presented herein. The contents do not necessarily reflect the official view or policies of the FTA or TxDOT.

TABLE OF CONTENTS

	Page
TABLE OF CONTENTS.....	v
List of Figures.....	vii
List of Tables	viii
Introduction.....	1
Section 1. FTA Guidance and Instructions	4
Objectives.....	4
General Requirements.....	4
Specific Requirements for Large Urbanized Areas.....	5
Requirements for Construction Projects	7
Section 2. Overview of Fort Bend County	9
Population Demographics in Fort Bend County	9
Fort Bend County Public Transportation Department	12
Section 3. Assessment of Transit Services	17
Home Locations for Transit Users	17
Demographic Information	19
Section 4. Access to Transit for Persons with Limited English Proficiency	28
Language Spoken at Home	28
Section 5. Title VI Policies and Procedures.....	35
Title VI Statement of Policy for Public Transportation	35
Filing a Discrimination Complaint.....	36
Tracking and Investigating Title VI Complaints.....	37
Public Notice.....	38
Section 6. Public Information About Transit Services and LEP Plan	40
Summary of Current Public Outreach and Involvement.....	40
Enhancements for Public Outreach to Title VI Populations	41
Four Factor Analysis.....	42
LEP Plan	43
Triennial Reports.....	45
Section 7. Services Standards and Policies for Transit in Large Urban Areas	47
Service Standards and Service Policies.....	47
Review of System-Wide Service Changes and Fare Increases	51
Review for Title VI Compliance.....	52
References.....	55

APPENDICES

Appendix A – O&M Facility Advance Planning Report	56
Appendix B – Title VI Demographic Analysis	87
Appendix C – Language Spoken at Home in Fort Bend County.....	90
Appendix D – Title VI Complaint Procedures and Complaint Form	94
Title VI Statement of Policy for Public Transportation	94
Title VI Complaint Procedures	95
Title VI Complaint Form	97
Título VI Declaración de Política para el Transporte Público	99
Título VI Formulario de Denuncia.....	101
Appendix E – Letter of No Complaints.....	104
Appendix F – Presentations and Outreach.....	106
Appendix G – Advisory Committee Membership	129
Appendix H – Fort Bend County Public Transportation Subrecipients.....	130
Title VI and Subrecipients	130
Appendix I – Commissioner's Court Minutes Adopting Program.....	132

LIST OF FIGURES

Figure 1. Houston Urbanized Area (UZA) in Fort Bend County.....	6
Figure 2. Fort Bend County Point-Deviation Routes	14
Figure 3. Fort Bend County Public Transportation Regional Transit Destination.....	15
Figure 4. Transit Rider Home Addresses Compared to Houston UZA.....	18
Figure 5. Census Tracts in Fort Bend County.....	21
Figure 6. Fort Bend County Minority Population.	22
Figure 7. Fort Bend County Households below Poverty Level	23
Figure 8. Fort Bend County LEP Population.	24
Figure 9. Fort Bend County Population 65 Years and Older	25
Figure 10. Fort Bend County Persons with Disabilities.	26
Figure 11. Limited English Households that Speak Spanish.	30
Figure 12. Limited English Households that Speak Other Indo-European Languages.....	31
Figure 13. Limited English Households that Speak Asian and Pacific Island Languages.....	32
Figure 14. Transit Rider Home Addresses and Population that Speaks Other Languages.	33

LIST OF TABLES

Table 1. Population in Fort Bend County.	9
Table 2. Population of Fort Bend County by Race and Ethnicity.....	10
Table 3. Incorporated Cities in Fort Bend County.....	11
Table 4. Languages Other than English Spoken at Home.....	28
Table 5. Limited English Households.....	29

INTRODUCTION

Title VI of the Civil Rights Act of 1964 is the federal law that protects individuals and groups from discrimination on the basis of race, color, and national origin in programs and activities that receive federal financial assistance. Title VI established a standard that outlawed discrimination in the conduct of all federal activities. Another concern was that high and adverse environmental impacts of private or governmental actions might fall disproportionately on populations protected by Title VI. With this concern in mind, Executive Order 12898 was issued in 1994 to establish requirements for *environmental justice* to ensure that everyone within the U.S. receives equal protection under the law. Executive Order 12898 directed each federal agency to review its procedures and to make environmental justice part of its mission by identifying and addressing the effect of all programs, policies, and activities on minority populations.

All programs and activities of entities that receive federal financial assistance must also comply with Executive Order 13166 “Improving Access to Services for Persons with Limited English Proficiency.” All recipients of federal funds must take reasonable steps to ensure that limited English proficient (LEP) persons have meaningful access to its programs, services, and information provided. Persons who do not speak English as their primary language and have a limited ability to read, speak, write, or understand English may be considered LEP.

The U.S. Department of Transportation (DOT) issued Title VI Regulations (49 CFR part 21) to ensure that no person is excluded from or denied the benefits of, or otherwise subjected to discrimination, on the grounds of race, color, or national origin, under any program or activity receiving federal financial assistance from the DOT. The Federal Transit Administration (FTA) is an agency within the DOT that provides financial and technical assistance to state and local public transit systems. FTA Circular 4702.1B provides recipients of FTA financial assistance with guidance and instructions necessary to carry out the DOT Title VI Regulations and to integrate into their programs and activities principles of environmental justice and access to services for persons with limited English proficiency.

The Fort Bend County Public Transportation Department is a recipient of federal funds from the FTA and must follow the guidance included in FTA Circular 4702.1B. This report serves two purposes:

- 1) to provide an assessment of current compliance by Fort Bend County with the requirements of Title VI pursuant to FTA Circular 4702.1B; and
- 2) to establish procedures for future Title VI compliance.

This document is organized into seven sections following this introduction. The material covered in each section is described as follows:

- **Section 1** provides an overview for the guidance and instructions in FTA Circular 4702.1B.
- **Section 2** includes information about the population demographics for Fort Bend County and highlights the transit services and programs sponsored by the Fort Bend County Public Transportation Department.

- **Section 3** discusses the sources and types of data used in assessing compliance with Title VI. Maps illustrating the outcomes of the assessment are also presented.
- **Section 4** looks more specifically at what languages other than English are spoken at home by Fort Bend County residents and gages the extent to which these populations access transit services.
- **Section 5** presents a statement of policy for compliance with Title VI, instructions for how a member of the public may file a discrimination complaint, and procedures for tracking and investigating Title VI complaints.
- **Section 6** documents the types of public information about transit services currently provided by the Public Transportation Department and summarizes public outreach and involvement activities. The LEP Plan is included in Section 6.
- **Section 7** provides system-wide service standards and policies in compliance with the FTA Circular 4702.1B program-specific guidance for recipients that provide transit service in a large urban area.

Appendices include demographic data by census tracts in Fort Bend County, summaries of public outreach activities, a copy of the Title VI Complaint Form (in English and Spanish), and other relevant documentation.

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SECTION 1. FTA GUIDANCE AND INSTRUCTIONS

The purpose of this section is to provide an overview for the guidance and instructions in FTA Circular 4702.1B. The circular applies to all recipients of FTA financial assistance. Compliance with the guidance and instructions is addressed in Sections 3 through 7 of this document.

OBJECTIVES

Consistent with DOT Title VI Regulations and the principles of environmental justice and access to services for persons with limited English proficiency, the FTA Circular 4702.1B sets forth the following objectives:

- Ensure that the level and quality of transportation service is provided without regard to race, color, or national origin;
- Identify and address, as appropriate, disproportionately high and adverse human health and environmental effects, including social and economic effects of programs and activities on minority populations and low-income populations;
- Promote the full and fair participation of all affected populations in transportation decision making;
- Prevent the denial, reduction, or delay in benefits related to programs and activities that benefit minority populations or low-income populations; and
- Ensure meaningful access to programs and activities by persons with limited English proficiency.

GENERAL REQUIREMENTS

The Fort Bend County Public Transportation Department must follow FTA Circular 4702.1B general requirements to ensure that programs, policies, and activities comply with DOT Title VI Regulations. These requirements include:

- Submit an annual Title VI assurance as part of the annual Certification and Assurance to FTA;
- Notify beneficiaries of protection under Title VI;
- Develop Title VI complaint procedures for investigating and tracking Title VI complaints and make procedures for filing a complaint available to members of the public;
- Prepare and maintain a list of any active Title VI investigations, complaints, and lawsuits conducted by entities other than FTA; and
- Ensure meaningful access to LEP persons by developing and carrying out a language implementation plan.

FTA requires the Fort Bend County Public Transportation Department to prepare and submit a Title VI Program to FTA every three years. The program is required to include the following information:

- Evidence of notice to the public that the Public Transportation Department complies with Title VI and instructions to the public on how to file a discrimination complaint;

- Procedures for tracking and investigating Title VI complaints;
- List of any Title VI investigations, complaints, or lawsuits;
- Summary of public outreach and involvement activities and steps undertaken to ensure that minority and low-income people have meaningful access to these activities; and
- Plan for providing language assistance for persons with limited English proficiency.

SPECIFIC REQUIREMENTS FOR LARGE URBANIZED AREAS

The FTA Circular 4702.1B has program-specific guidance for recipients that, “operate 50 or more fixed route vehicles in peak service and are located in an Urbanized Area (UZA) of 200,000 or more people.” While Fort Bend County Public Transportation does not operate 50 or more fixed route vehicles at peak service hours or any other time, service is provided within the Houston urbanized area (population 4,944,332 in 2010). Because of its operating environment, Fort Bend County Public Transportation chooses to adhere to the following guidance for monitoring the population it serves:

- Collect demographic data and produce maps showing the extent to which members of minority groups and low-income populations are beneficiaries of transit services;
- Monitor transit service throughout the county through analysis of demographic data;
- Adopt quantitative system-wide service standards to guard against discriminatory service design or operations decisions;
- Adopt system-wide service policies necessary to guard against service design and operational policies that have disparate impacts; and
- Evaluate significant system wide service and fare changes and proposed improvements at the planning and programming stages to determine whether those changes have discriminatory impact and submit results of service and/or fare equity analyses conducted since the last Title VI Program submission, including evidence that the board or other governing entity or official(s) considered, was aware of, and approved the results of the analysis.

Figure 1 displays a map of Fort Bend County and shows the areas that are included in the Houston urbanized area as well as city boundaries and county census tracts.

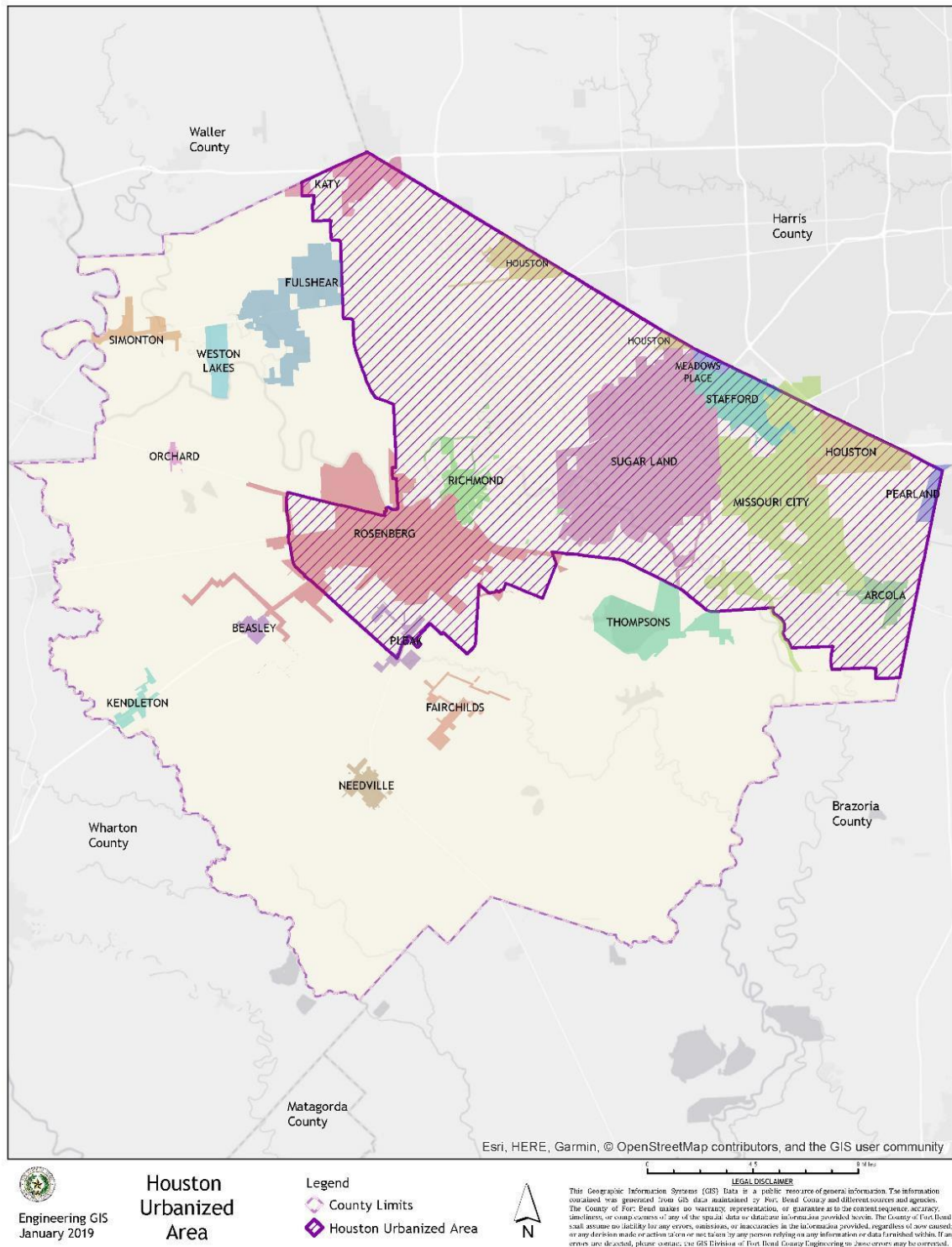


Figure 1. Houston Urbanized Area (UZA) in Fort Bend County.

REQUIREMENTS FOR CONSTRUCTION PROJECTS

Recipients of Federal Transit Administration financial assistance are required to conduct a Title VI equity analysis during the planning phase of all construction projects (i.e. vehicle storage, operations and maintenance) and during the analysis required by the National Environmental Policy Act analysis. Since Fort Bend County Public Transportation's last Title VI update (March 2016) Fort Bend County initiated construction on an operations and maintenance (O&M) facility. Appendix A presents this facility's Advanced Planning Report including Title VI relevant considerations.

National Environmental Protection Act Background

The primary law governing the FTA environmental protection process is the National Environmental Policy Act (NEPA) of 1969 (42 U.S.C. 4321 et seq.), as amended. Many different federal laws, rules, and regulations govern environmental review of federally assisted mass transportation projects. NEPA establishes protection of the environment as a national priority and mandates that environmental impacts must be considered before any federal action likely to significantly affect the environment is undertaken. Other special purpose statutes and procedures may apply as well, depending on specific circumstances, e.g., protective measures for historic properties, wetlands, floodplains, etc. If related environmental review requirements apply, they are to be undertaken as part of the NEPA compliance process.

The process for complying with NEPA and federal surface transportation statutes is defined in the joint Federal Highway Administration/ FTA Environmental Impact and Related Procedures (23 C.F.R 771). The regulation sets forth the agencies' policy of combining all environmental analyses and reviews into a single process. It defines the roles and responsibilities of FTA and its grant applicants in preparing documents, and in managing the environmental process within the various project development phases.

Applicants intending to apply for federal transit funding should notify FTA at the time a project concept is identified. Once the applicant has furnished sufficient information and documentation, FTA will advise the applicant of the probable class of action and the related level of documentation required in the NEPA process. Recipients and sub-recipients of federal funding for construction projects should integrate an environmental justice analysis into the NEPA documentation. Recipients are not required to conduct environmental justice analyses of projects where NEPA documentation is not required.

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SECTION 2. OVERVIEW OF FORT BEND COUNTY

The purpose of this section is to provide an overview of the population demographics for Fort Bend County and to highlight the transit services provided by the Fort Bend County Public Transportation Department.

POPULATION DEMOGRAPHICS IN FORT BEND COUNTY

Fort Bend County is located along the Gulf Coast region of Texas, within the Houston-Sugar Land-Baytown metropolitan area, the sixth-largest metropolitan area in the United States with a population of approximately 6.1 million as of the 2010 U.S. Census estimate. In 2010, Fort Bend County represented just over 9.5 percent of the total population in the metropolitan area.

Population Growth

The population of Fort Bend County has grown significantly since 1990, as shown in Table 1. The county's population in 2017, according to the American Communities Survey (ACS) 5-year estimate, was 711,421—12 percent greater than the 2014 ACS 5-year estimate as presented in the previous Fort Bend County Title VI Program Update. The Houston-Galveston Area Council (H-GAC) estimates that Fort Bend County's population will continue to grow, adding just over 200,000 people by the year 2025. The growth from 1990 to 2017 represents a 216 percent increase and the growth from 1990 to 2025, assuming the H-GAC forecast is realized, represents a 305 percent increase.

Table 1. Population in Fort Bend County.

Year	Population	Percent Growth
1990 ^A	225,421	-
2000 ^A	354,452	57%
2010 ^A	585,375	65%
2014 ^B	632,946	8%
2017 ^C	711,421	12%
2020 ^D	821,169	15%
2025 ^D	912,572	11%

Sources:

^A U.S. Census

^B 2014 American Communities Survey (ACS) 5-Year Estimates

^C 2017 American Communities Survey (ACS) 5-Year Estimates

^D H-GAC Regional Growth Forecast (published in 2017)

Urban and Rural Fort Bend County

Most of the population of Fort Bend County falls within the Houston urbanized area. In 2010, the Fort Bend County population was 585,375 and 547,198 or 93.5 percent was in the urbanized area. The remaining population 38,177 or 6.5 percent was in rural Fort Bend County. According to 2017 ACS estimates, 689,175 residents (96.8 percent) of Fort Bend County reside within the Houston urbanized area.

According to the U.S. Census Bureau, the county has a total area of 861.5 square miles. The average population density was 679.5 persons per square mile as of the 2010 Census and approximately 826 persons per square mile in 2017, according to the 2017 ACS 5-Year estimates. Rural areas of the county average approximately 65 persons per square mile. Geographically, large portions of the county are rural; however, cities are growing rapidly.

Diversity

Fort Bend County is diverse as reflected in racial and ethnic population demographics. Table 2 identifies the population in Fort Bend County by race and ethnicity. The data for 2010 are based on the U.S. Census decennial survey. The data for 2017 are from the U.S. Census American Community Survey (ACS) 5-Year Estimates for 2017. The ACS data are published for selected geographic areas with populations of 65,000 or greater, and represent the results for a sample of data. With the exception of the “Native Hawaiian or Other Pacific Islander alone” category, every racial or ethnic group identified by the U.S. Census in Fort Bend County has grown since the 2010 decennial census.

Table 2. Population of Fort Bend County by Race and Ethnicity.

<i>Race and Ethnic Group</i>	<i>2010</i>		<i>2017</i>	
	<i>Population</i>	<i>Percent</i>	<i>Population</i>	<i>Percent</i>
Total Population	585,375		711,421	
Hispanic or Latino	138,967	23.74%	171,949	24.17%
Not Hispanic or Latino	446,408	76.26%	539,472	75.83%
White alone	211,680	36.16%	244,432	34.36%
Black or African American alone	123,267	21.06%	143,866	20.22%
Asian alone	98,762	16.87%	136,748	19.22%
Two or more races, not Hispanic or Latino	10,025	1.71%	11,867	1.67%
American Indian and Alaska Native alone	1,159	0.20%	1,351	0.19%
Some Other Race alone	1,341	0.23%	1,091	0.15%
Native Hawaiian and Other Pacific Islander alone	174	0.03%	117	0.02%

Source: 2010 U.S. Census, 2017 ACS 5-Year Estimate

Incorporated Cities

Seventeen incorporated cities fall within the boundaries of Fort Bend County.¹ Table 3 identifies the cities and presents the population and growth from 2010 to 2017. The remaining population in Fort Bend County resides in unincorporated areas of the county or in the small segments of the City of Houston that exist within Fort Bend County.

¹ A small portion of the City of Houston falls within Fort Bend County, however this data is not included in Table 3.

Table 3. Incorporated Cities in Fort Bend County.

City	2010 Population	2017 Population	Percent Growth
Arcola	1,642	2,719	66%
Beasley	641	667	4%
Fairchilds	763	888	16%
Fulshear	1,134	6,203	447%
Katy ^A	14,102	17,265	22%
Kendleton	380	396	4%
Meadows Place	4,660	4,685	1%
Missouri City ^B	67,358	72,688	8%
Needville	2,823	3,048	8%
Orchard	352	348	-1%
Pearland ^C	91,252	113,693	25%
Pleak	1,044	1,395	34%
Richmond	11,679	12,063	3%
Rosenberg	30,618	35,867	17%
Simonton	814	719	-12%
Stafford	17,693	18,092	2%
Sugar Land	78,817	86,886	10%

Source: 2010 U.S. Census, 2017 ACS 5-Year Estimate

^A Katy is incorporated in Harris County, with portions in Fort Bend County and Waller County.

^B Missouri City is incorporated in Fort Bend County, with portions in Harris County.

^C Pearland is incorporated in Brazoria County, with portions in Fort Bend and Harris County.

Poverty

Under the federal guidelines for environmental justice, low-income population means a person whose median household income is at or below the poverty guidelines. In 2010, according to the ACS 5-year Estimate, about 12,000 households in Fort Bend County (7.2 percent of the total population) were living below the poverty level. The poverty level in Fort Bend County is below the state of Texas (14.67 percent) and Harris County (14.90 percent). In 2017, 7.38 percent of Fort Bend County households (about 16,400) were living below the poverty level, according to the 2017 ACS 5-year estimate.

Older Adults and Persons with a Disability

The focus of federal Title VI regulations is not on demographics of age and disability. However, the Fort Bend County Public Transportation Department does develop services that are responsive to the needs of older adults (persons age 65 and over) and persons with a disability.

Approximately 7.3 percent of all persons residing in Fort Bend County in 2010 were 65 years of age or older. According to the 2017 ACS 5-Year Estimate, approximately 9.7 percent of Fort Bend County's population is 65 years of age or older. This compares with the senior population for the state of Texas at approximately 11.7 percent and Harris County at approximately 9.6 percent.

According to 2010 ACS 3-Year Estimates², approximately 7.3 percent of civilian, non-institutionalized persons over age five reported a disability. In 2017, ACS 5-year estimates show that 8.3 percent of Fort Bend County's non-institutionalized population over age 5 reported a disability. The 2017 statistic compares to 12.4 percent for the state of Texas and 9.9 percent for Harris County.

FORT BEND COUNTY PUBLIC TRANSPORTATION DEPARTMENT

The Fort Bend County Public Transportation Department is the public transit provider within Fort Bend County. The Public Transportation Department provides five transit services/programs: demand response transit service; point-deviation transit service in Richmond and Rosenberg, Texas; commuter express bus; Job Access and Reverse Commute (JARC); and services for older adults and persons with a disability.

Fort Bend County offers demand response transit services to all citizens of Fort Bend County. Demand response transit service only serves origins/destinations in Fort Bend County. In order to schedule or cancel a ride, a rider may call 866-751-TRIP between the hours of 8:00 a.m. and 5:00 p.m. Monday thru Friday (excluding Fort Bend County holidays) and ask for the "Fort Bend County Reservations." Reservations can be made 30 days or up to one (1) business day in advance of the appointment time. Rides are typically scheduled for first destination drop-off by 8:00 a.m. and the last pick-up will be no later than 5:00 p.m. Repeat rides may be scheduled in advance. Rides will be accepted on a "time and space" available basis. Trip fares are \$1.00 per person each way. Passengers must be ready 15 minutes before scheduled pick up time. This is a curb-to-curb service; however, persons with disabilities can request door-to-door service.

In July 2015, Fort Bend County introduced point-deviation transportation service in Richmond and Rosenberg Texas. This service operates on three fixed routes throughout Richmond and Rosenberg and will deviate (up to 3/4 of a mile) from the prescribed routes to pick up passengers upon request. Point Deviation Route Service operates along a fixed route and keeps to a timetable, but the bus or van can deviate from the route if a reservation is scheduled in advance to go to a specific location, such as a house, childcare center, or employment site. Once the pick-up or drop-off is made, the vehicle returns to the fixed route. Fort Bend County provides point-deviation service Monday through Friday (excluding Fort Bend County holidays) from 6:40 AM until 5:15 PM.

Fort Bend County operates the Fort Bend Express, a peak period commuter bus service to three major employment centers in Harris County. The service consists of three bus routes, one to Greenway Plaza, one to Uptown/Galleria, and one to the TMC. Park-and-rides are located at the University of Houston Sugar Land campus at University Boulevard and US 59, the AMC Movie Theatre on Town Center Boulevard near First Colony Mall, and the Fort Bend County Fairgrounds near State Highway 36 and Fairgrounds Road. The Greenway Plaza route offers a

² The 2010 ACS 3-year estimate dataset is used in place of decennial census data because the 2010 U.S. Census did not include this metric and ACS did not publish a 2010 5-year estimate.

connection to the Metropolitan Transit Authority (METRO) West Bellfort Park & Ride. At this location, riders are able to transfer to METRO routes to downtown Houston and the TMC. Fort Bend Express service runs Monday through Friday (excluding Fort Bend County holidays) during peak commuter periods. Buses leave the park and ride lots between 5:20 a.m. and 10:00 a.m. and return from the activity centers between 3:15 p.m. and 8:40 p.m. at 15 to 20 minute intervals. A midday service is also available for our TMC service from 11:05 a.m. through 1:40 p.m. fare varies from \$1.00 to \$3.50 each way depending on the origin and destination.

Fort Bend County also participates in two transportation programs for specialized populations: Job Access and Reverse Commute (JARC) and services for older adults and persons with disabilities. Job Access and Reverse Commute provides transportation to individuals on welfare and other people with low-income in the urban area to and from jobs and activities related to employment. This is considered the “job access” portion of JARC. The service also takes individuals from urbanized areas to non-urbanized (rural) areas where suburban employers are located, and this accounts for the “reverse commute” portion of JARC.

Fort Bend County provides transportation services to assist private nonprofit groups in meeting the transportation needs of older adults and persons with disabilities. The county also assists human service agencies to provide transportation for older adults to congregate meal programs and other activities at senior centers in Fort Bend County.

Figure 2 presents Fort Bend County’s point-deviation routes and stops in Richmond and Rosenberg Texas.

Figure 3 presents the locations for regional public transportation services from Fort Bend County to destinations in Harris County. The regional destinations include Greenway Plaza, Uptown/Galleria, the TMC, and METRO West Bellfort Park & Ride for Fort Bend Express, and the TMC for demand response public transportation.

Richmond – Rosenberg Point Deviation Map

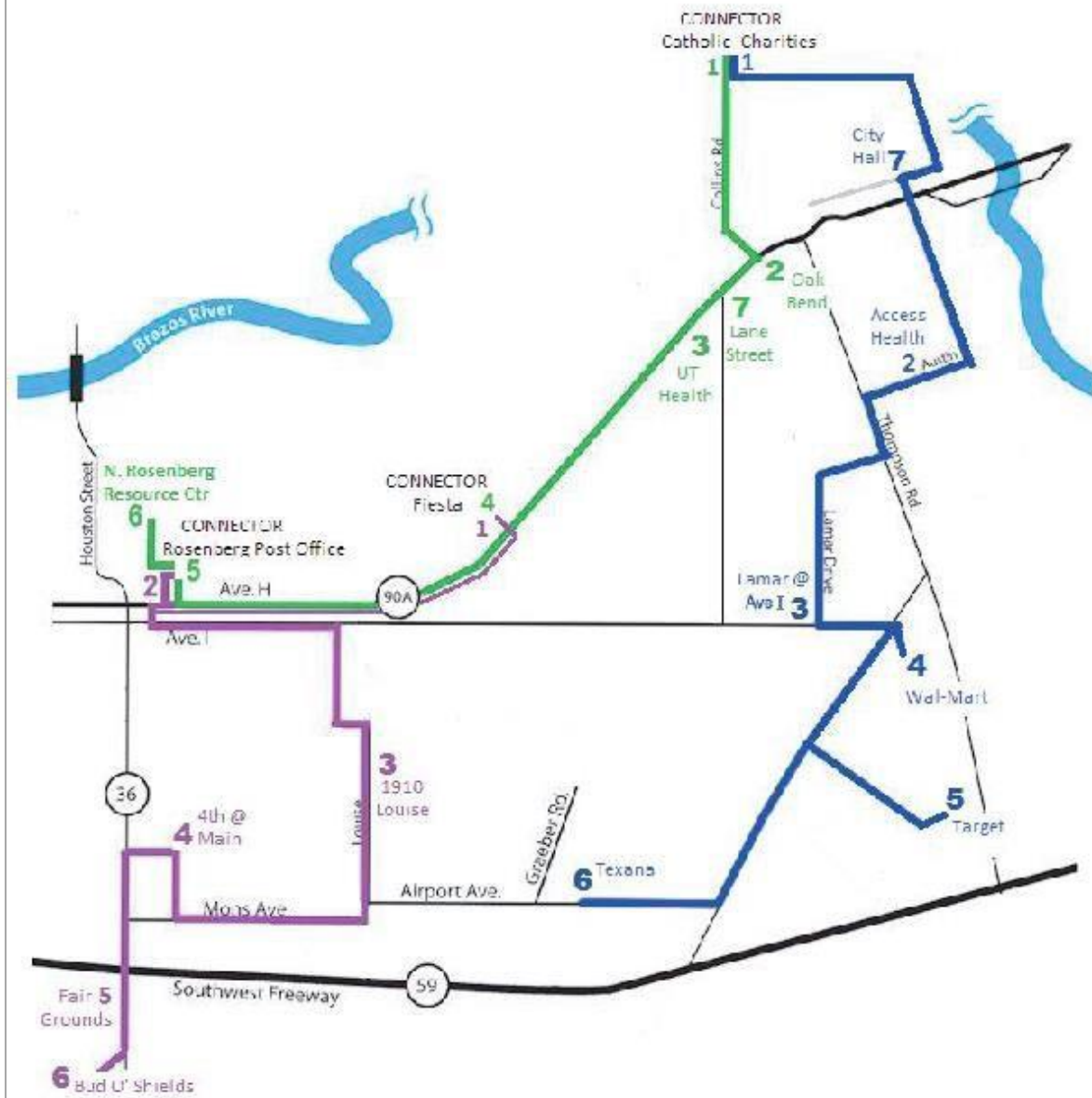


Figure 2. Fort Bend County Point-Deviation Routes

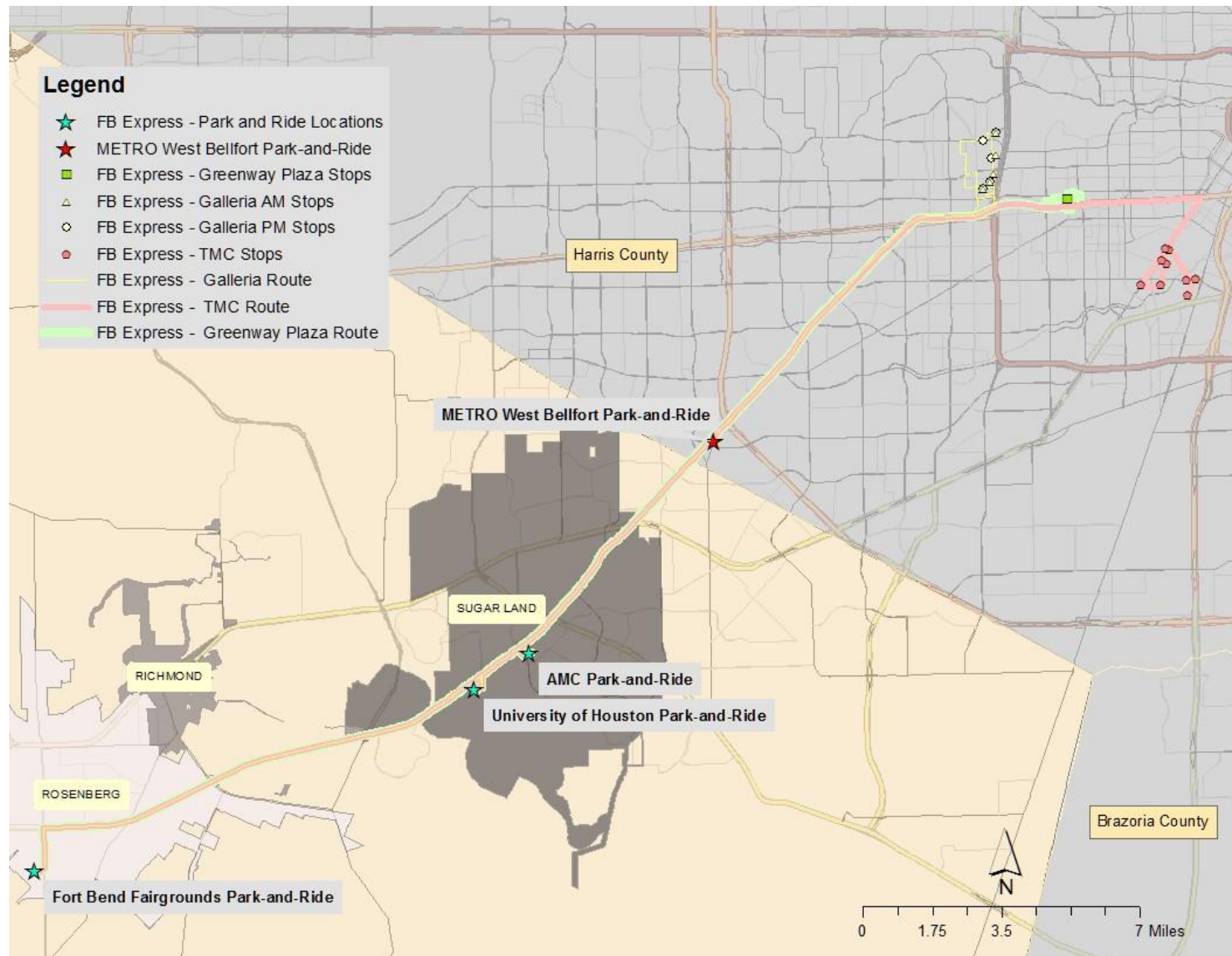


Figure 3. Fort Bend County Public Transportation Regional Transit Destination

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SECTION 3. ASSESSMENT OF TRANSIT SERVICES

The Fort Bend County Public Transportation Department collected demographic data and produced maps showing the extent to which areas of concentration of minority groups, low-income populations, and persons with limited English-proficiency have access to public transportation services.

HOME LOCATIONS FOR TRANSIT USERS

The Fort Bend County Public Transportation Department maintains a database of riders and home location for all demand response transit services (shared ride public transportation for the general public, JARC, and service for older adults and persons with disabilities).

Figure 4, on the following page, illustrates the locations of transit user home addresses as compared to Fort Bend County's jurisdiction and the Houston UZA within Fort Bend County (97.58 percent of these addresses was geocoded with a high confidence score). Approximately 92 percent of demand response transit rider's home locations exist within the Houston UZA.

The purpose of Figure 4 is twofold:

- 1) to demonstrate that the majority of transit riders originate from the most densely populated urban areas; and
- 2) to provide a snapshot of transit demand as it compares to the following demographic maps showing minority, low-income, and limited English populations.

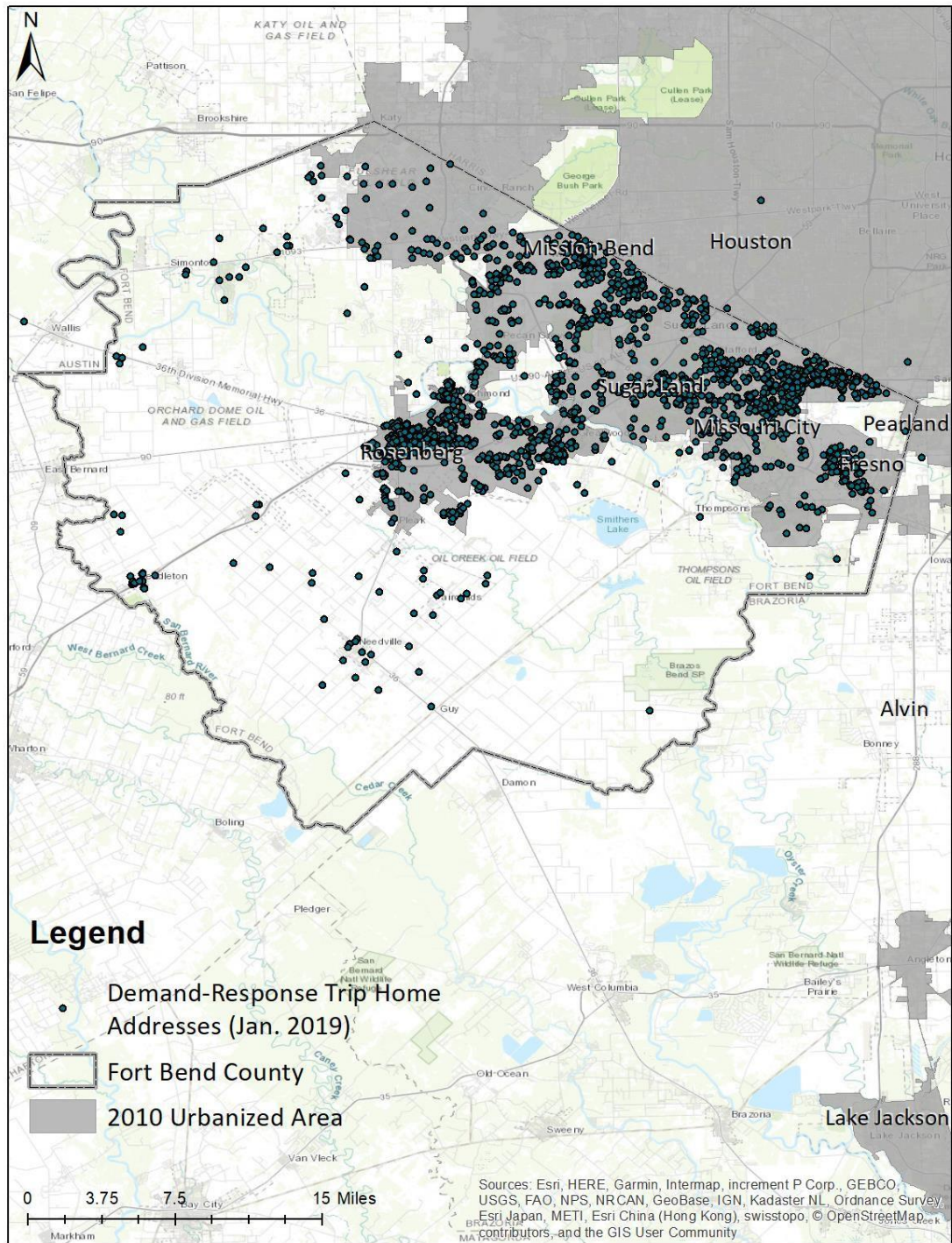


Figure 4. Transit Rider Home Addresses Compared to Houston UZA.

DEMOGRAPHIC INFORMATION

Demographic information from 2017 ACS 5-Year Estimates provides the data to determine if members of minority groups, low-income populations, and persons with limited English-proficiency have access to public transportation services in compliance with Title VI. The assessment also includes two demographic groups not required by the Title VI guidelines: older adults and persons with disabilities. These are important target populations for transit service in Fort Bend County.

Demographic Data

2017 ACS 5-Year Estimate data are used as available. ACS 5-Year Estimate data products for smaller geographic areas (i.e., census tracts and census block groups) were released beginning in 2010 and will be used, as appropriate and available, by Fort Bend County Public Transportation Department for all non-decennial year Title VI assessments. Below is a list of the data used for the assessment of transit service with a short description.

- **Minority Population** – For the purposes of this assessment, minority population is defined as race or ethnicity other than non-Hispanic white. The data are reported by census block group as a percent of Fort Bend County’s total population that is minority. *Source: 2017 ACS 5-Year Estimates. Census Block Group Level.*
- **Households Below Poverty Level** – Low-income population is defined by the number of households with income below poverty level. The data are reported by census block group as a percent of households with incomes below poverty. *Source: 2017 ACS 5-Year Estimates. Census Block Group Level.*
- **Limited English Proficient (LEP) Population** – LEP are those persons who speak English “not well” or not at all. The data are reported by census block group as a percent of households with Limited English Proficiency by language category. *Source: 2017 ACS 5-Year Estimates. Census Tract Level.*
- **Senior Population** – Senior population is defined as persons 65 years of age or older. The data are reported by census block group as a percent of population that is 65 years of age or older. *Source: 2017 ACS 5-Year Estimates. Census Block Group Level.*
- **Persons with a Disability** – The data for persons with a disability are reported by census block group as a percent of the civilian, non-institutionalized population at least 5 years of age as of 2017 ACS 5-Year Estimates. A person with a disability has any of the following three conditions:
 1. Five years old and over and reported a long-lasting sensory, physical, mental or self-care disability;
 2. Sixteen years old and over and reported difficulty going outside the home because of a physical, mental, or emotional condition lasting six months or more; or
 3. Sixteen to 64 years old and reported difficulty working at a job or business because of a physical, mental, or emotional condition lasting six months or more.*Source: 2017 ACS 5-Year Estimates. Census Tract Level.*

Statistical Analysis

The analysis presented in the sections below identifies where the percent of the total target population residing in a geographic area (defined in the following section) exceeds the average of the target population for Fort Bend County as a whole (*Minority Population, Households Below Poverty Level, LEP Population, Population 65 Years and Older, and Population with Disabilities*).

Appendix B presents a table that summarizes the total population/households and percentages for each Title VI target population by census tract. Those areas where the target population percent exceeds the average for Fort Bend County are highlighted in the table.

Geographic Areas

Census data are available at two categories of geographic area: census tracts and census block groups. Census tracts are small, relatively permanent statistical subdivisions of a county. The primary purpose of census tracts is to provide a stable set of geographic units for the presentation of decennial census data. Census tracts generally have between 1,500 and 8,000 people, with an optimum size of 4,000 people. The spatial size of census tracts varies widely depending on the density of settlement. Census tracts are identified by a four-digit basic number.

Figure 5 presents a map of Fort Bend County showing the locations of major highways and incorporated cities. The numbers indicate census tracts.

A census block group is a cluster of census blocks having the same first digit of their four-digit identifying numbers within a census tract. For example, block group 3 within a census tract includes all blocks numbered from 3000 to 3999. Block groups generally contain between 600 and 3,000 people, with an optimum size of 1,500 people.

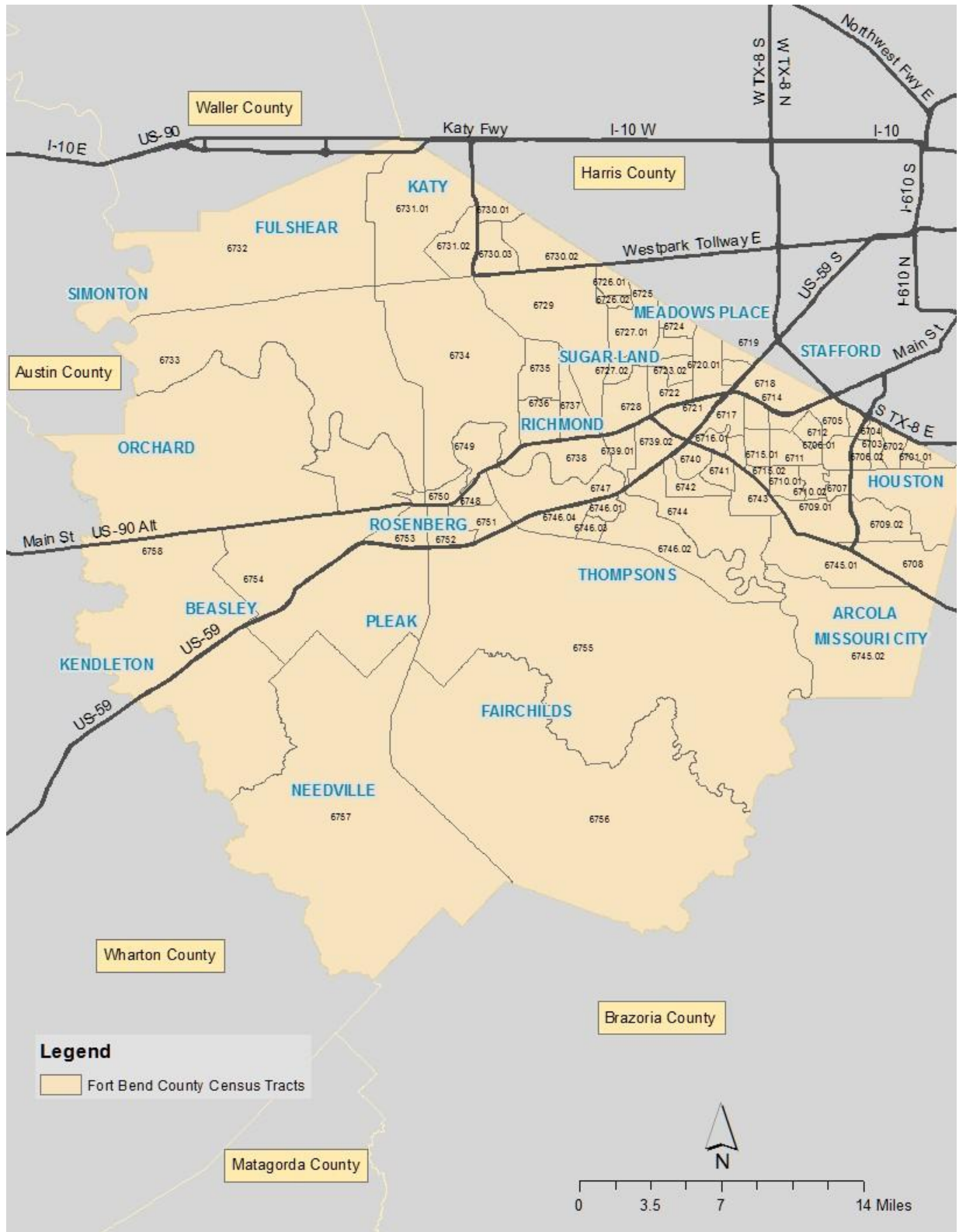


Figure 5. Census Tracts in Fort Bend County.

Minority Population

Figure 6 shows the census block groups where the percent of the population that identifies as minority is greater than the county average of 65.6 percent.

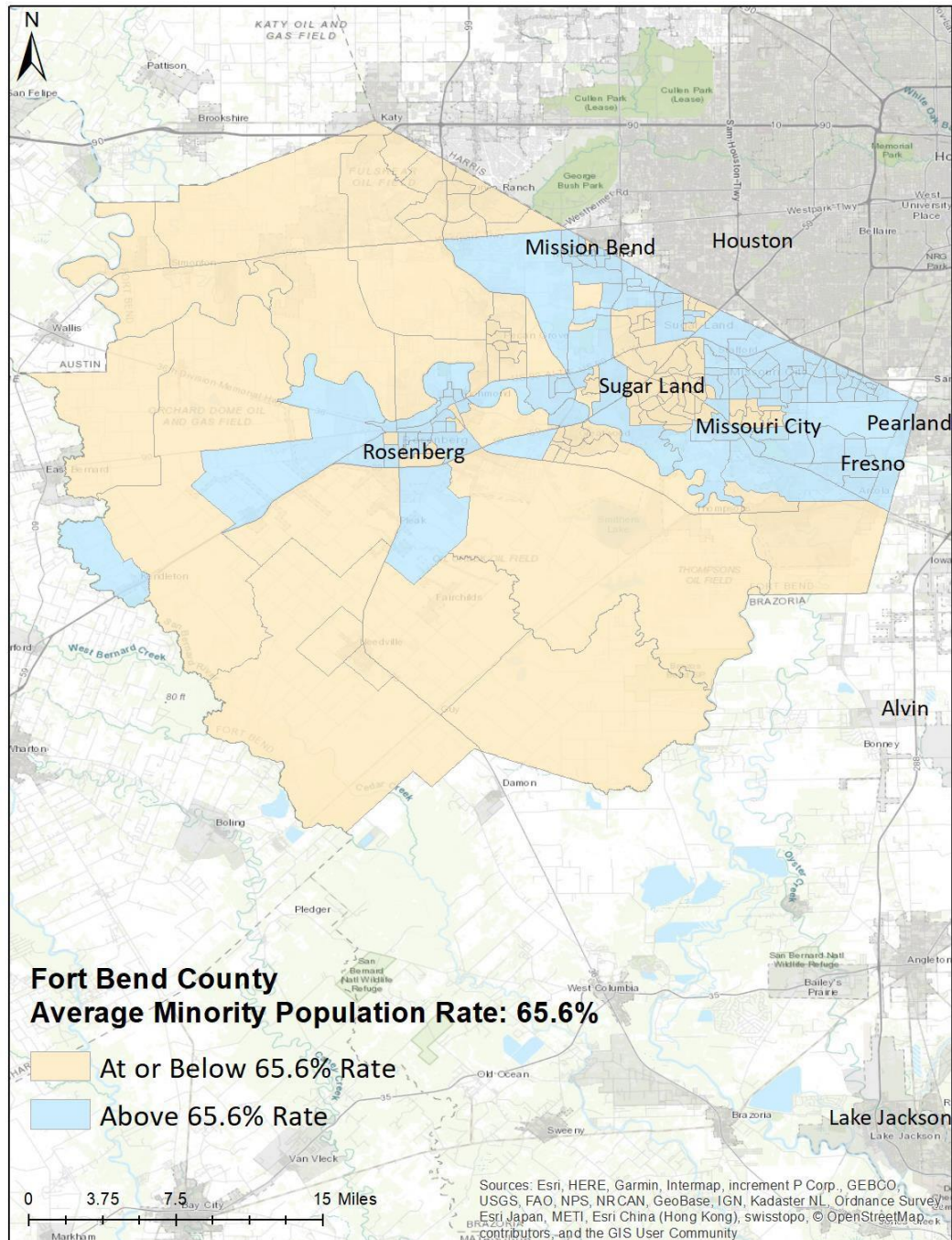


Figure 6. Fort Bend County Minority Population.

Figure 7 shows the census block groups where the percent of the population that identifies as below the poverty level is greater than the county average of 7.4 percent.



LEP Population

Figure 8 shows the census block groups where the percent of the population that identifies as LEP is greater than the county average of 6 percent.

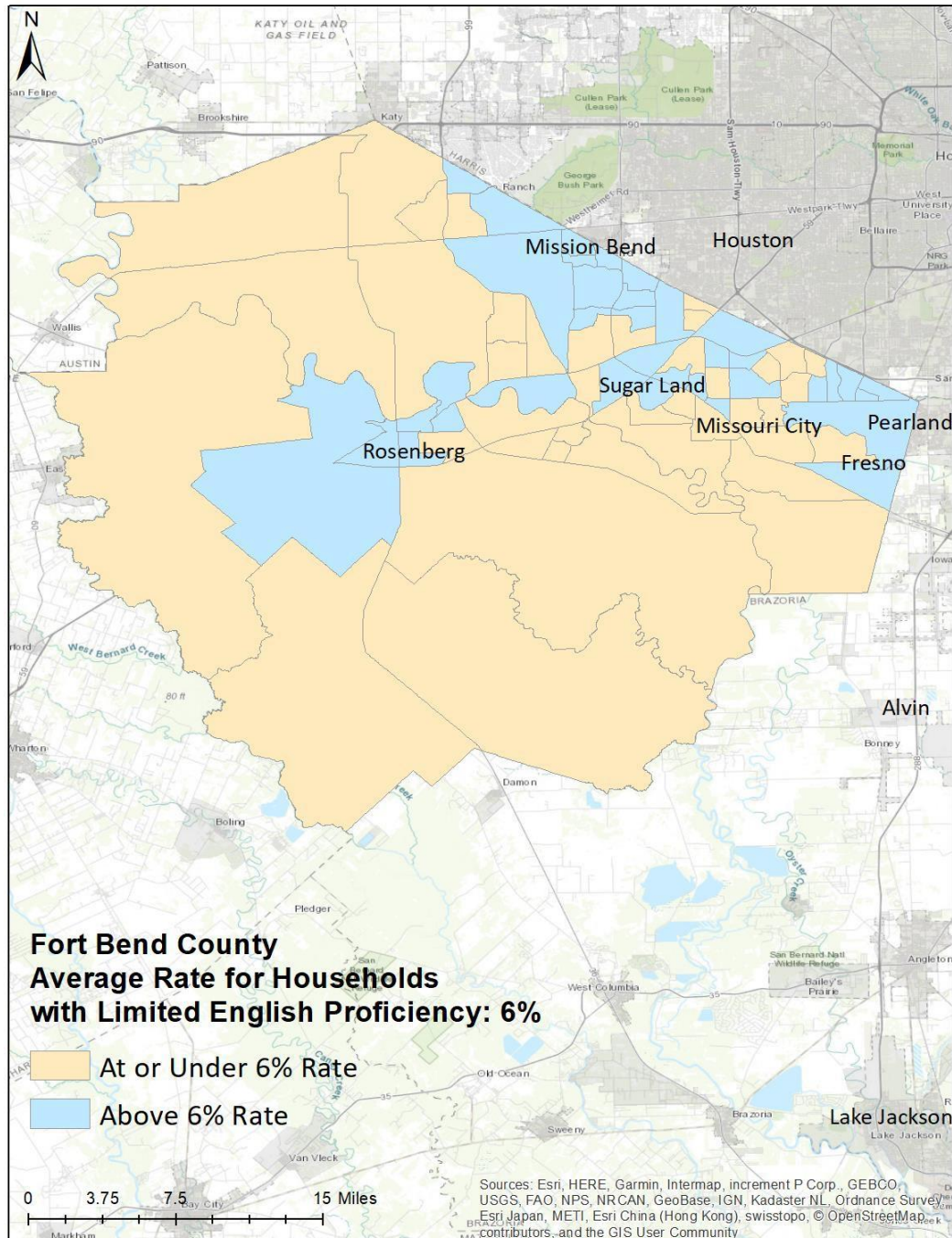


Figure 8. Fort Bend County LEP Population.

Figure 9 shows the census block groups where the percent of the population that identifies as age 65 or older is greater than the county average of 9.7 percent.



Population with Disabilities

Figure 10 shows the census tracts where the percent of the population with a disability (as defined previously) is greater than the county average of 8.3 percent. The public transportation services provided by the Fort Bend County Public Transportation Department emphasize demand response services with specific programs for persons with disabilities.

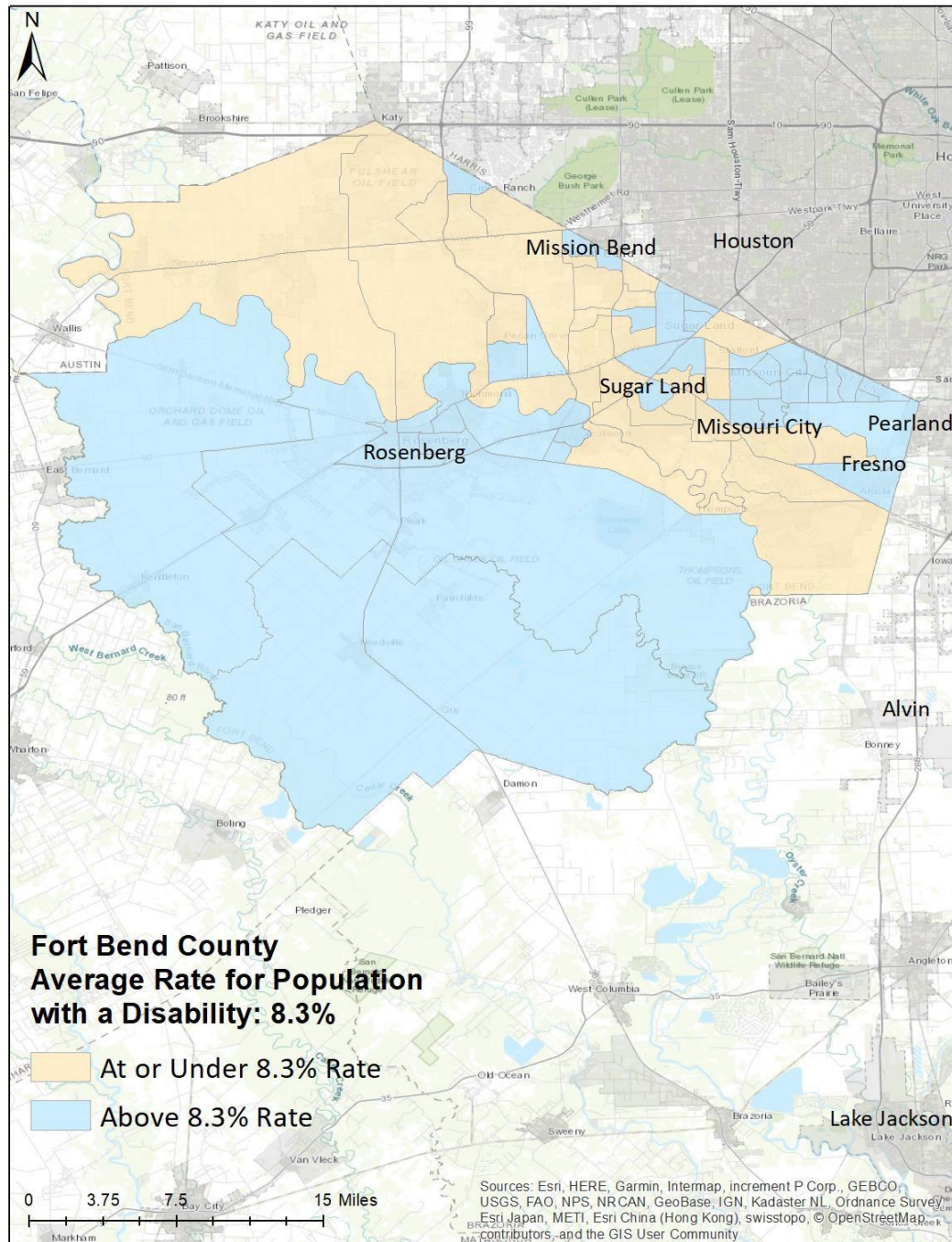


Figure 10. Fort Bend County Persons with Disabilities.

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SECTION 4. ACCESS TO TRANSIT FOR PERSONS WITH LIMITED ENGLISH PROFICIENCY

In previous statistical analyses of demographic characteristics, Fort Bend County identified the concentrations of population that have limited English proficiency.

The purpose of this section is to look more specifically at what languages other than English are spoken at home by Fort Bend County residents and to gauge the extent to which these populations may access transit services. The analysis will help the Fort Bend County Public Transportation Department to develop and carry out a language implementation plan.

LANGUAGE SPOKEN AT HOME

To determine the current language/translation needs of the Fort Bend County population at the countywide level, 2017 ACS 1-Year Estimate data are used. This data is reported by census tract as households in which a language other than English is spoken at home. A benefit of looking at languages spoken at home is to identify the languages that are most familiar to a person whose nation of origin is not the United States. This information will serve as guidance for Fort Bend County to provide language assistance for growing segments of the population.

The 2017 ACS 1-Year Estimates documents 13 language categories at the household level to present data on the number of households that speak a language and the number of those households that identify as a limited English speaking household. Table 4 presents each language category and the number of households identified for each. As shown in Table 4, Spanish is the language spoken at home by the largest percent of households—nearly 19 percent—after English.

Table 4. Languages Other than English Spoken at Home.

Language	Households	% of Total Households
<i>Fort Bend County Total</i>	235,783	100%
English only	136,585	57.93%
Spanish	44,750	18.98%
Other Indo-European languages	17,385	7.37%
Chinese (incl. Mandarin, Cantonese)	9,422	4.00%
Other Asian and Pacific Island languages	6,591	2.80%
Vietnamese	5,078	2.15%
Other and unspecified languages	4,747	2.01%
Tagalog (incl. Filipino)	3,267	1.39%
Arabic	2,524	1.07%
French, Haitian, or Cajun	1,548	0.66%
Korean	1,544	0.65%
Russian, Polish, or other Slavic languages	1,483	0.63%
German or other West Germanic languages	859	0.36%

Limited English Proficiency

Of the language categories identified in Table 4, nine categories include households that identify as limited English speaking households at a rate greater than one percent of the total households in that category, as presented in Table 5.

Table 5. Limited English Households.

Language Category	Total Households	Limited English	
		Households	% of Total Households
Chinese (incl. Mandarin, Cantonese)	9,422	3,025	32.11%
Korean	1,544	471	30.51%
Vietnamese	5,078	1,324	26.07%
Russian, Polish, or other Slavic languages	1,483	288	19.42%
Spanish	44,750	5,597	12.51%
Other Asian and Pacific Island languages	6,591	616	9.35%
French, Haitian, or Cajun	1,548	100	6.46%
Other Indo-European languages	17,385	496	2.85%
Tagalog (incl. Filipino)	3,267	58	1.78%

To further investigate Fort Bend County's limited English population, data at the census tract or block group level is required. However, these data sets include only four household language categories for households with limited English—Spanish, Other Indo-European languages, Asian and Pacific Island languages, and Other languages³. The following sections present the spatial relationship of Fort Bend County's populations within each of these four categories. Appendix C presents this data for each census tract in Fort Bend County.

³ The Other languages category includes the following languages or narrow categories of languages: Navajo; Other Native languages of North America; Arabic; Hebrew; Amharic, Somali, or other Afro-Asiatic languages; Yoruba, Twi, Igbo, or other languages of Western Africa; Swahili or other languages of Central, Eastern, and Southern Africa; and Other and unspecified languages.

Spanish Spoken at Home

Figure 11 shows the census tracts where the percent of limited English households that speak Spanish at home is greater than the county average of 15.5 percent⁴.

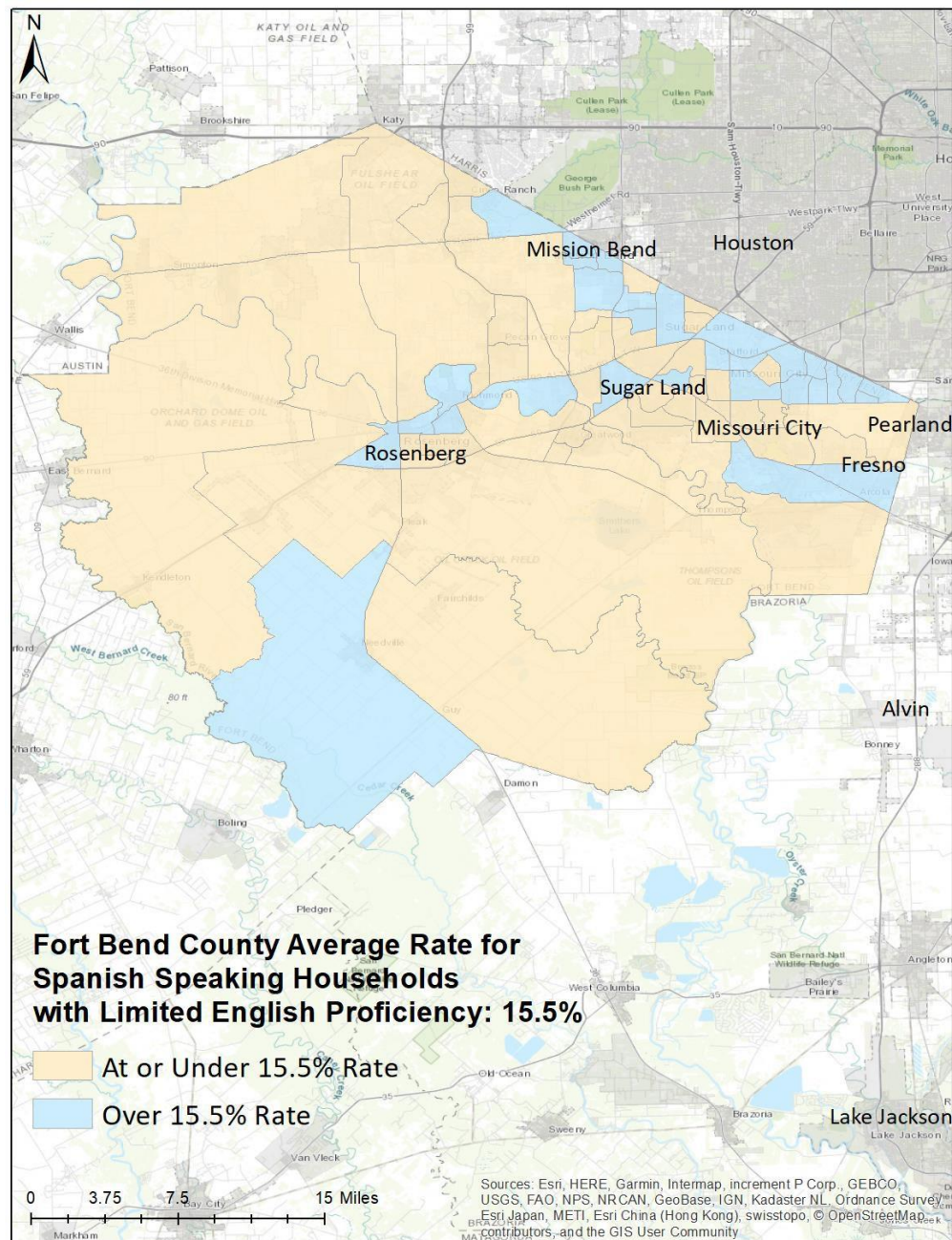


Figure 11. Limited English Households that Speak Spanish.

⁴ In a previous section, this metric is presented as 12.51 percent, while this section presents 15.5 percent. The difference is due to different estimation methodologies between ACS 1-year and 5-year estimates.

Other Indo-European Languages Spoken at Home

Figure 12 shows the areas where the percent of the limited English households that speak Other Indo-European languages at home is greater than the county average of eight percent.

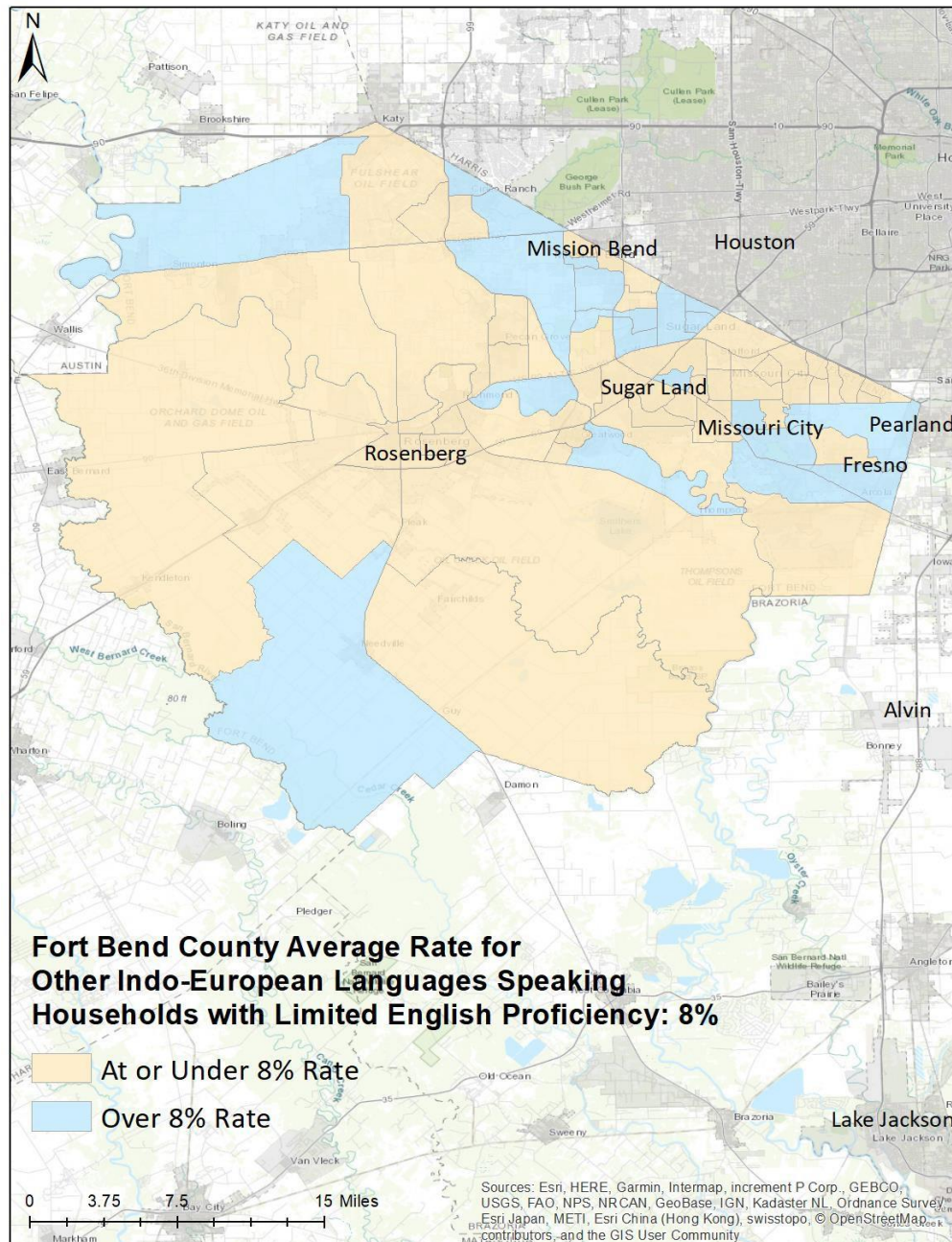


Figure 12. Limited English Households that Speak Other Indo-European Languages.

Asian and Pacific Island Languages Spoken at Home

Figure 13 shows the census tracts where the percent of limited English households that speak Asian and Pacific Island languages at home is greater than the county average of 21.4 percent.

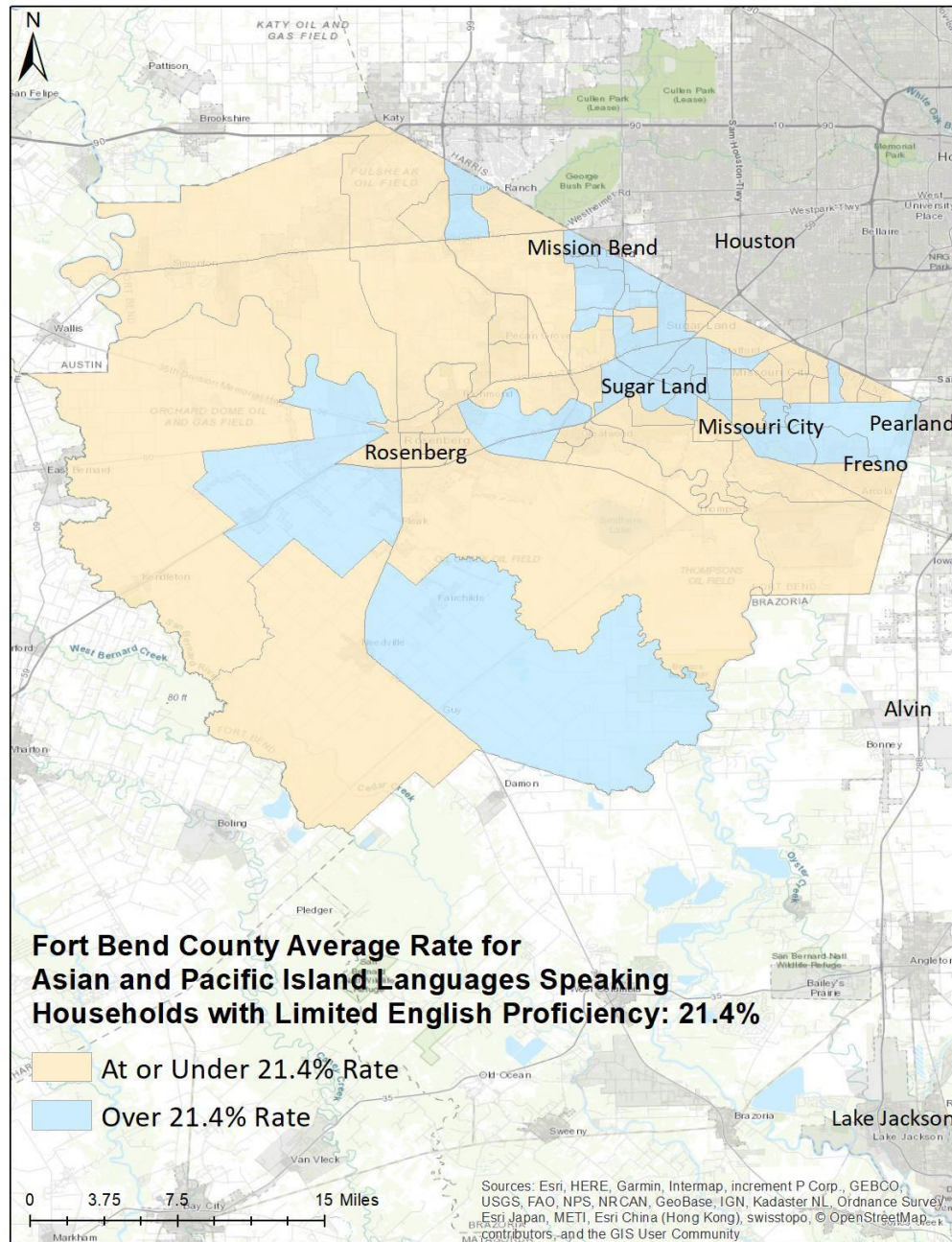


Figure 13. Limited English Households that Speak Asian and Pacific Island Languages.

Other Languages Spoken at Home

Figure 14 shows the census tracts where the percent limited English households that speak Other languages at home is greater than the county average of 5.3 percent.

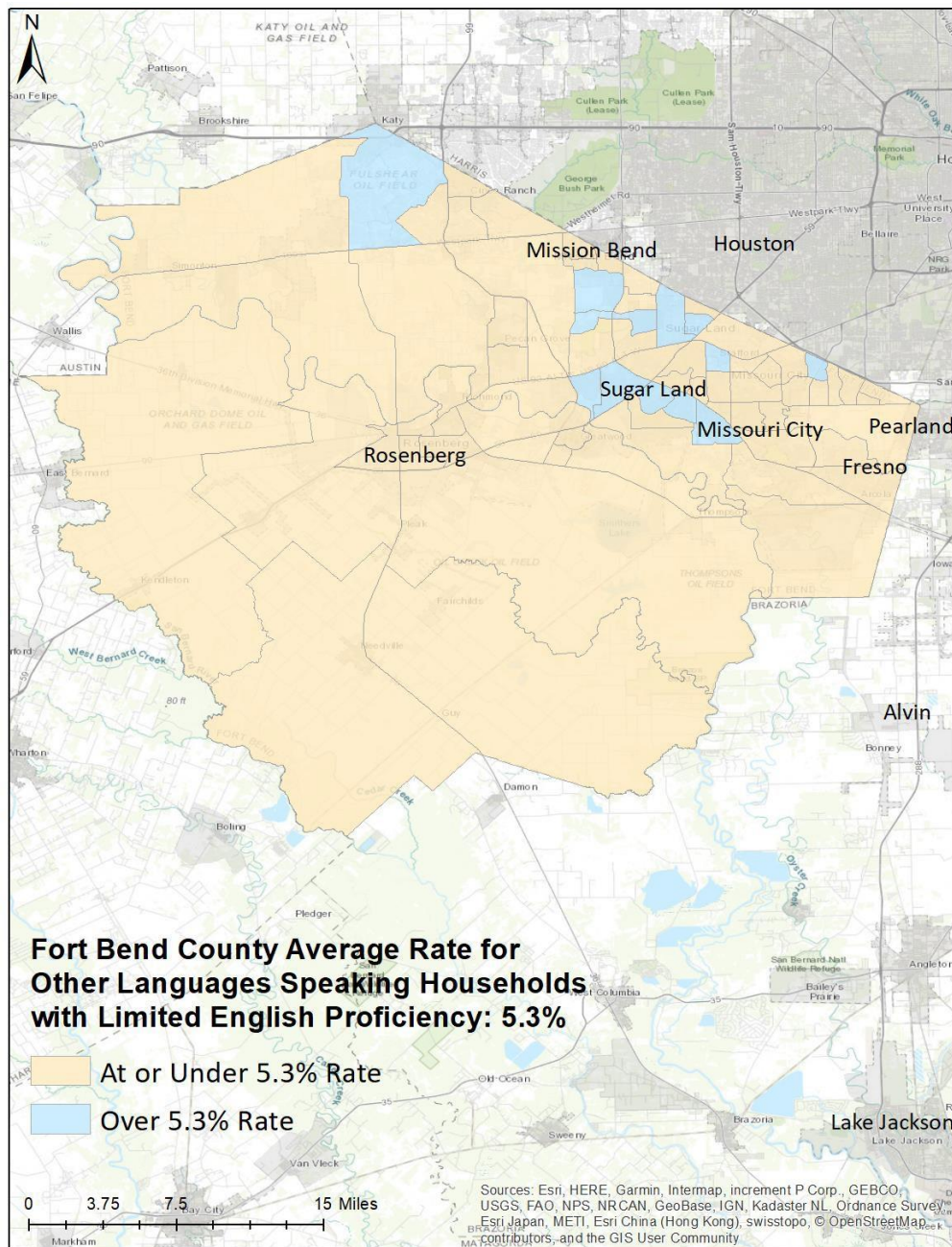


Figure 14. Transit Rider Home Addresses and Population that Speaks Other Languages.

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SECTION 5. TITLE VI POLICIES AND PROCEDURES

According to the guidance provided by FTA Circular 4702.1B, the Fort Bend County Public Transportation Department must ensure that programs, policies, and activities comply with DOT Title VI Regulations.

The purpose of this section is to present a statement of policy for compliance with Title VI, instructions for how a member of the public may file a discrimination complaint, and procedures for tracking and investigating Title VI complaints. The Public Transportation Department has a responsibility to provide public notice to the beneficiaries of its public transportation services of protection under Title VI.

TITLE VI STATEMENT OF POLICY FOR PUBLIC TRANSPORTATION

Fort Bend County is committed to a policy of non-discrimination in the conduct of its business, including the Title VI responsibility to deliver equitable and accessible transportation services. Fort Bend County officially formed the Public Transportation Department in June 2005 to provide residents with safe and efficient public transportation services while maintaining service quality and customer satisfaction.

The Public Transportation Department recognizes its responsibility to the Fort Bend County community in which it operates and to the society it serves. The Public Transportation Department will utilize its best efforts to assure that no person shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under the Fort Bend County program of transit service delivery and related benefits. Further, the Public Transportation Department will utilize best efforts to provide equitable and accessible public transportation services to persons of low income and persons with limited English proficiency.

In order to comply with the Title VI requirements, the Public Transportation Department strives to accomplish the following objectives:

- Ensure that the level and quality of transportation service is provided without regard to race, color or national origin;
- Identify and address, as appropriate, disproportionately high and adverse human health and environmental effects, including social and economic effects of programs and activities on minority populations and low-income populations;
- Promote the full and fair participation of all affected populations in transportation decision making;
- Prevent the denial, reduction or delay in benefits related to programs and activities that benefit minority populations or low-income populations; and
- Ensure meaningful access to programs and activities by persons with limited English proficiency.

The responsibility for carrying out Fort Bend County's commitment to Title VI responsibilities rests with the Director of the Public Transportation Department. All managers, supervisors, and

employees in the Public Transportation Department share in the responsibility for making the Title VI Program a success.

Fort Bend County is committed to safeguarding against discrimination in its provision of public transportation services. Any person who feels he or she may have been discriminated against is encouraged to report in writing such a violation to the Fort Bend County within 180 days of the alleged discrimination. Additional information concerning the Fort Bend County Title VI obligations and the complaint procedure can be found by calling (281) 633-7433 or on the county's web site www.FBCTransit.org.

FILING A DISCRIMINATION COMPLAINT

The responsibility for carrying out Fort Bend County's commitment to Title VI responsibilities rests with the Director of the Public Transportation Department. All managers, supervisors, and employees in the Public Transportation Department share in the responsibility for making the Title VI Program a success.

Any person who feels he or she may have been discriminated against is encouraged to report in writing such a violation to the Fort Bend County Public Transportation Department within 180 days of the alleged discrimination. If the individual believes that he/she has been excluded from participation in, denied the benefits of, or subjected to discrimination based on race, color, national origin, language, or income level under Fort Bend County's Public Transportation Department programs for transit service delivery or related benefits, the individual may file a complaint with the Fort Bend County Public Transportation Department:

- Mail to the Fort Bend County Public Transportation Department, Civil Rights Officer, 12550 Emily Court, Suite 400, Sugar Land, TX 77478;
- Telephone (281) 633-7433;
- Fax (832) 471-1843; or
- Email at FBCTransit.org

Complaints may also be filed with the following organization no later than 180 days after the date of the alleged discrimination:

Federal Transit Administration's Office of Civil Rights
Attention: Title VI Program Coordinator
East Building, 5th Floor - TCR
1200 New Jersey Ave., SE
Washington, DC 20590
202-366-4018
http://www.fta.dot.gov/civilrights/title6/civil_rights_5104.html

Appendix D of this report provides a copy of the recommended complaint form. Comments can be submitted in a format other than the complaint form. If the complaint is filed verbally, the information will be documented in writing by the Public Transportation Department.

TRACKING AND INVESTIGATING TITLE VI COMPLAINTS

The Civil Rights Officer will review and investigate every complaint promptly. Reasonable measures will be undertaken to preserve any information that is confidential. At a minimum, the Civil Rights Officer will:

- Identify and review all relevant documents, practices and procedures;
- Identify and interview persons with knowledge of the Title VI violation, i.e., the person making the complaint; witnesses or anyone identified by the Complainant; anyone who may have been subject to similar activity, or anyone with relevant information;

Once the investigation has been completed, the Civil Rights Officer will decide the validity of the complaint and what, if any, remedial actions will be taken to address the complainant's concerns. If a Title VI violation is found to exist, remedial steps as appropriate and necessary will be taken immediately. The complainant will also receive a final report together with any remedial steps. The investigation process and final report should take no longer than twenty-five (25) business days. If no violation is found and the complainant wishes to appeal the decision, he or she may appeal directly to the Director of Public Transportation, 12550 Emily Court, Suite 400, Sugar Land, TX 77478.

The Civil Rights Officer will maintain a log of Title VI complaints received from this process which shall include the date the complaint was filed; a summary of the allegations; the status of the complaint; and actions taken by the Department of Public Transportation in response to the complaint. Should Fort Bend County receive a Title VI complaint in the form of a formal charge or lawsuit, the complaint will be forwarded to the Fort Bend County Attorney. The Civil Rights Officer's log of Title VI complaints will be included in each Title VI program update. If no complaints were received, a letter stating this fact will be included in place of the complaint log. See Appendix E for Fort Bend County's 2019 Letter of No Complaints.

Complaints may also be filed with the following organization no later than 180 days after the date of the alleged discrimination:

Federal Transit Administration's Office of Civil Rights
Attention: Title VI Program Coordinator
East Building, 5th Floor - TCR
1200 New Jersey Ave., SE
Washington, DC 20590
202-366-4018
http://www.fta.dot.gov/civilrights/title6/civil_rights_5104.html

The Civil Rights Officer will prepare and maintain a list of any active Title VI investigations, complaints, and lawsuits conducted by entities other than FTA.

PUBLIC NOTICE

The Fort Bend County Public Transportation Department is responsible for notifying the public and beneficiaries of public transportation services of protection under Title VI and providing instructions on how to file a discrimination complaint.

To notify the public and beneficiaries of public transportation services of protection under Title VI, the Public Transportation Department will do the following:

- Post the Title VI policy statement, instructions on how to file a complaint, and access to the complaint form on the departmental website.
- Post the Title VI policy statement and instructions on how to file a complaint in the office of the Public Transportation Department.
- Post the Title VI policy statement and instructions on how to file a complaint in all buses of the Public Transportation Department.
- Fort Bend County Public Transportation posts Title VI notices in the following locations/documents:
 - Buses
 - Website
 - Bulletins
 - Passenger Guidelines
 - Route Schedules
 - Brochures
 - Customer Handouts
 - Public Transportation Department Office and areas accessible to riders

All vital documents will be provided in the languages identified by FBC's Four Factor Analysis as languages spoken by at least one percent of the County's population.

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SECTION 6. PUBLIC INFORMATION ABOUT TRANSIT SERVICES AND LEP PLAN

The Fort Bend County Public Transportation Department is committed to ensuring meaningful access to programs and activities by persons with limited English proficiency, as required by FTA Circular 4702.1B.

This section has two purposes. The first purpose is to document the types of public information about transit services currently provided by the Public Transportation Department and to summarize public outreach and involvement activities to reach out to target markets including minority and low-income people, older adults, and persons with disabilities. The second purpose is to document a proposed approach to ensure meaningful access to persons with limited English proficiency by providing more bilingual information.

SUMMARY OF CURRENT PUBLIC OUTREACH AND INVOLVEMENT

The Fort Bend County Public Transportation Department provides public outreach pamphlets in both English and Spanish. The Public Transportation Department also provides public information about transit services in English via the following media.

Internet Website: www.FBCTransit.org
Telephone: 281-633-7433
Toll Free: 866-751-8747
Fax: 832-471-1843
Email: transit@fortbendcountytexas.gov

Individuals with hearing impairments can make a reservation utilizing the Telecommunications Relay Service (TRS). The individual would dial 711 which would connect him/her to TRS. Individuals with vision impairments may request printed materials in larger fonts upon request.

Fort Bend Express commuter transit services—public information is available in English from the following website or by telephone or email:

Internet Website: www.FBCTransit.org
Telephone: 281-633-7433
Fax: 832-471-1843
Email: transit@fortbendcountytexas.gov

All Fort Bend County websites, including the Public Transportation website, can be translated into 80 languages by selecting a language from a dropdown menus of Google Translate® options.

The Fort Bend County Public Transportation Department engages in public outreach in order to attract ridership and inform others of transit services. Outreach takes the form of presentations, open houses, information tables, group discussions, posters, and pamphlets. Pamphlets are available in Spanish. Public involvement activities occur at churches, schools, community centers, governmental agencies, chambers of commerce, and agencies that provide human and social services for older adults and persons with disabilities. The Public Transportation Department keeps a record of the locations and events. The language used for all verbal presentations and group discussions is English. Sign language interpreters are available upon request.

Appendix F includes documentation of public presentations and public outreach initiatives by the Fort Bend County Public Transportation Department. Many of the collaboration meetings are with advocates for minority and low-income people – for example:

- Fort Bend County Meals on Wheels
- Texas Workforce Solutions
- Catholic Charities
- Literacy Council of Fort Bend County
- Experience Works Employment, Training Director
- Fort Bend Independent School District, Vocational Adjustment Coordinator
- Fort Bend County Indigent Health Care Manager
- Parkwest Staffing, Branch Manager
- Texana, Supported Employment Coordinator
- The Association for Retarded Citizens of Fort Bend County

Public outreach also includes a concerted effort to reach out to health and human service agencies that support persons with disabilities and older adults.

ENHANCEMENTS FOR PUBLIC OUTREACH TO TITLE VI POPULATIONS

In order to ensure that minority, low-income, and LEP persons have meaningful access to public outreach activities, the Fort Bend County Public Transportation Department will enhance the current public involvement program in the following ways:

- All public outreach efforts will continue to be descriptively documented and the following information about each outreach effort will be noted:
 - Date of the outreach;
 - Name, address, and phone number of location of the public outreach;
 - Names of Fort Bend County Public Transportation staff that were present;
 - Name of partner staff that were present;
 - Notes about the outreach effort describing the reason for the outreach and the format of the outreach (presentation, open house, information table, group discussion, meeting, or other);
 - Number of individuals in attendance.

- The Public Transportation Department has developed a language implementation plan to ensure meaningful access to LEP persons (see LEP Plan below).

FOUR FACTOR ANALYSIS

In developing the language implementation plan, the Fort Bend County Public Transportation Department undertook a U.S. DOT “four factor” LEP analysis. A brief description of each factor and pertinent considerations are provided in the following discussion.

1. The number or proportion of LEP persons eligible in the Fort Bend County service area who maybe served or likely to encounter a Public Transportation Department program, activity, or service.

As documented in Sections 4 and 5 of this report, Spanish is the language other than English most often used by residents of Fort Bend County. Nearly 19 percent of the Fort Bend County households speaks Spanish at home. There are eight other languages or language categories spoken at home by at least one percent of Fort Bend County’s households, including: Other Indo-European languages (7.37 percent), Chinese including Mandarin and Cantonese (3.7 percent), Other Asian and Pacific Island languages (2.8 percent), Vietnamese (2.2 percent), Other Unspecified languages (2.0 percent), Tagalog including Filipino (1.4 percent), and Arabic (1.1 percent).

2. The frequency with which LEP individuals come in contact with a Public Transportation Department program, activity, or service.

The Fort Bend County Public Transportation Department assesses the frequency with which staff and drivers have or could possibly have contact with LEP persons. This includes documenting phone inquiries and verbally surveying drivers. The occasions when information is requested in another language are infrequent; however, when a request is made, the request is for information in Spanish.

3. The nature and importance of the program, activity, or service provided by the Public Transportation Department.

Public transportation is the means of travel to work, getting to medical appointments or to attend school and achieve general mobility for many LEP persons. The Public Transportation Department partners with numerous community organizations and social and human service agencies to provide transit services. The Fort Bend County Public Transportation Department will collaborate with all organizations and agencies in the service area to seek public input, hold public meetings, and assist in advising all LEP persons of the types of language assistance and public transportation services that can be provided.

4. The resources available to the Public Transportation Department and overall costs.

The Public Transportation Department continuously assesses its available resources that could be used for providing LEP assistance. This includes determining the ability of

members of the staff and drivers to speak another language (specifically, Spanish), identifying how much a professional interpreter and translation would cost on an as needed basis, which documents would be most valuable to be translated if and when warranted, taking an inventory of available organizations that the Public Transportation Department could partner with for outreach and translation efforts, and what level of staff training is needed.

Based on these four factors, the Fort Bend County Public Transportation Department developed a plan to assist LEP persons who speak Spanish as a native language.

LEP PLAN

Consistent with guidance provided by FTA Circular 4702.1B, the Fort Bend County Public Transportation Department will provide language assistance in Spanish for persons with limited English proficiency. In addition, the department will monitor available information to anticipate the need for languages other than English and Spanish every three years.

Language Assistance Measures

In order to ensure meaningful access by LEP persons who speak Spanish, the Fort Bend County Public Transportation Department will enhance current public information about transit services in the following ways:

- The statement of policy for compliance with Title VI, instructions for how to file a discrimination complaint, and the complaint form will be provided in both English and Spanish.
- Public information materials will be provided with a bilingual option for Spanish:
 - Fort Bend County Public Transportation Department website will have critical information posted in English and Spanish;
 - The recorded information for the telephone number for general information will have a bilingual option in Spanish;
 - Printed publications will be printed in an English/Spanish format.
- When an interpreter is needed to respond to a telephone call to reserve a demand response transit trip, the person will be referred to a bilingual Public Transportation Department employee, or, if necessary, a bilingual employee in another Fort Bend County department will be called in to assist the customer. The individual's reserved trip will be noted as Spanish-speaking on the driver's manifest to alert the driver to a LEP passenger who may need additional assistance.
- A member of the Fort Bend County staff who speaks Spanish or an interpreter will be available to facilitate public outreach efforts involving the general public in areas of the county where there are concentrations of population that speak Spanish at home (to be determined based on census data, ESL data from school districts, or other reliable sources of information).

- The Public Transportation Department will make available an English/Spanish interpreter for public meetings. The English/Spanish announcement for the public meeting will state that translation services will be provided if requested in advance.

Monitor Trends in Languages Other than English

The Fort Bend Public Transportation Department will use the following tools to identify who may need language assistance:

- Examine records for language assistance from past meetings and events to anticipate the possible need for assistance at upcoming meetings.
- When the Public Transportation Department sponsors workshops or conferences, the responsible staff member will set up a sign-in sheet and then assign someone to personally greet and briefly speak to each attendee. To informally gauge the attendee's ability to speak and understand English, the greeter will ask a question that requires a full sentence reply.
- Ask reservation clerks and receptionists to document each time a call is received from a person who does not speak proficiently in English. Keep a log of experiences to establish a trend line.

Training for Staff

The Fort Bend County Public Transportation Department will provide staff with a copy of the LEP Plan and provide training for all employees including new hires. Training topics will include:

- Understanding the Title VI policy and LEP responsibilities;
- What language assistance services the Public Transportation Department offers;
- Instructions on how to document language assistance requests; and
- How to handle complaints.

Monitoring and Updating the LEP Plan

The Fort Bend County Public Transportation Department will monitor and evaluate changes in LEP population through available demographic information to determine the growing incidence of other languages and potential need for language accommodation.

The LEP plan is designed to be flexible and can be easily updated. Each triennial update should examine components such as the following:

- Was the need for language assistance provided? If not, why not? If yes, how was the assistance was provided?
- Were any complaints received?
- Has there been any change in the types of languages where translation services are needed?
- What is the current LEP population in the service area?
- Is there still a need for continued language assistance for previously identified programs or services? Are there other programs or services that should be included?
- Have the goals of the LEP Plan been accomplished?

TRIENNIAL REPORTS

The Fort Bend County Public Transportation Department will prepare and submit a Title VI Program to FTA every three years beginning in 2009. The program will include the following information at a minimum:

- Evidence of notice to the public that the Fort Bend County Public Transportation Department complies with Title VI and instructions to the public on how to file a discrimination complaint;
- Procedures for tracking and investigating Title VI complaints;
- List of any Title VI investigations, complaints, or lawsuits;
- Summary of public outreach and involvement activities and steps undertaken to ensure that minority and low-income people have meaningful access to these activities; and
- Plan for providing language assistance for persons with limited English proficiency.

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SECTION 7. SERVICES STANDARDS AND POLICIES FOR TRANSIT IN LARGE URBAN AREAS

According to the FTA Circular 4702.1B program-specific guidance for recipients that provide transit service in a large urban area, the Fort Bend County Public Transportation Department should adopt quantitative system-wide service standards and policies to guard against service design and operational policies that have disparate impacts. The department is also required to monitor transit service throughout the county to ensure that minority groups and low-income populations are beneficiaries of transit services. Every three years, the Fort Bend County Public Transportation Department is required to document compliance.

The purpose of this section is to document Fort Bend County compliance with the FTA Circular 4702.1B program-specific guidance for recipients that provide transit service in a large urban area.

SERVICE STANDARDS AND SERVICE POLICIES

Fort Bend County public transportation services are either demand response or commuter express bus. As a result, the service standards and policies have specific requirements, different from traditional service standards that include local fixed-route service. The following paragraphs include the service standards and service policies for the Fort Bend County Public Transportation Department.

Service Coverage

Coverage refers to the geographic area where transit services are provided.

Demand Response	Point Deviation Service	Commuter Express Bus
Standard: Origins and destinations in Fort Bend County. The service area includes a buffer service area within one-mile of the county limit. Trips may be scheduled for origins and destinations within the buffer service area.	Service is provided along three fixed routes in Richmond, TX and Rosenberg, TX. Deviations from the fixed routes are accommodated upon request, up to 3/4 of a mile from the main route.	Standard: Service from park and ride lots in Fort Bend County to activity centers in the Harris County metropolitan area based on demand and resources. Intermediate stops may include METRO transit facilities to provide opportunity for regional connections by transfer.

Service Availability

Availability refers to how passengers may access transit service.

Demand Response	Point Deviation Service	Commuter Express Bus
Standard: Service is available curb-to-curb; however, persons with disabilities can request door-to-door service. All passengers must wear seat restraints. Seat restraints must be provided for children 40 lbs. or less. Passengers 12 years or younger must be accompanied by another person 18 years or older	Standard: Service is available to anyone who can access transit service at the designated transit stops by driving, walking, biking or by transfer from demand response transit service. Service is also available to those individuals that request to be picked up by the transit vehicle at a location within 3/4 mile of the route.	Standard: Service is available to anyone who can access transit service at the park and ride lot, by driving, walking, biking or by transfer from demand response transit service.

Span of Service

Span of service refers to the days of the week and the hours that service is available.

Demand Response	Point Deviation Service	Commuter Express Bus
Standard: Days - Monday through Friday (excluding Fort Bend County holidays). Service may be provided on Saturday for the JARC and New Freedom programs and other services as funding becomes available. Hours -Service is typically scheduled for first destination drop-off by 8:00 a.m. and last pick-up for service from activity centers. up no later than 5:00 p.m.	Standard: Service is available Monday through Friday (excluding Fort Bend County holidays) from 6:25AM until 5:45 PM.	Standard: Days - Monday through Friday (excluding Fort Bend County holidays) and Hours. Generally between 5:20 a.m. and 10:00 a.m. for service to activity centers and afternoon service between 3:30 p.m. and 8:35 p.m. for service from activity centers – some routes offer midday service between 11:00 a.m. and 2:00 p.m.

Service Frequency

Vehicle headway refers to the time interval between vehicles travelling the same direction on the same route.

Demand Response	Point Deviation Service	Commuter Express Bus
Standard: Not Applicable	Standard: 60 minute intervals. More frequent service (smaller intervals) may be provided as demand warrants and subject to available resources (funding and vehicle availability).	Standard: 15-30 minute intervals during peak periods in the peak direction of travel. More frequent service (smaller intervals) may be provided as demand warrants and subject to available resources (funding and vehicle availability).

Load Factor

The “load factor” reflects the number of passengers divided by the seated capacity of the bus, reflected as a percentage.

Demand Response	Point Deviation Service	Commuter Express Bus
Standard: Not to exceed 100% The demand response service, while serving members of the general public, also serves many older adults and persons with disabilities. This makes it important for 100% of riders to have a seat or wheelchair option. Fort Bend County Transit does not allow riders to stand while onboard the transit agency’s vehicles. Reservations for rides will be accepted on a “time and space” available basis.	Standard: Not to exceed 100%. Fort Bend County Transit does not allow riders to stand while onboard the transit agency’s vehicles, therefore each rider must have a seat (or a location to secure their wheelchair).	Standard: Not to exceed 100% The express service is designed for riders to commute long distances to activity centers, making it necessary that riders have a seat. Fort Bend County Transit does not allow riders to stand while onboard the transit agency’s vehicles.

Service Reliability (On-Time Performance)

On-time performance is a measure of service reliability.

Demand Response	Point Deviation Service	Commuter Express Bus
Standard: Service is considered on-time within 15 minutes before and 15 minutes after the scheduled pick-up time.	Standard: Service is considered on-time if the bus departs a designated time point no more than 5 minutes later than scheduled. Operators should never depart a time point early (ahead of the published schedule). On-time performance should meet or exceed 90% at end of line locations.	Standard: Service is considered on-time if the bus departs a designated time point no more than 5 minutes later than scheduled. Operators should never depart a time point early (ahead of the published schedule). On-time performance should meet or exceed 90% at end of line locations.

Vehicle Assignment

Vehicle assignment refers to the process by which transit vehicles are placed into service throughout the system.

Standard: Buses are assigned to ensure the best match of vehicle specifications to the types of transit service to be provided. Vehicles will be assigned on the basis of safety, efficiency, and performance. Vehicle will not be assigned with the intent to provide preference or benefit to any geographic service area or any passenger.

Passenger Amenities

Passenger amenities include bus stops, benches, and shelters for the convenience of passengers who must wait for fixed route buses on schedule.

Demand Response	Point Deviation Service	Commuter Express Bus
Standard: A bus stop and/or a sign containing pertinent information may be posted at destinations that are frequent stops for demand response passengers, such as a medical facility.	Standard: A bus stop and/or a sign containing route information will be posted at stops.	Standard: A bus stop and/or a sign containing route information will be posted at stops. Passenger amenities such as benches and shelters will be incorporated in permanent park and ride lots, but may not be provided at temporary and/or leased park and ride lots because of tenant agreements.

REVIEW OF SYSTEM-WIDE SERVICE CHANGES AND FARE INCREASES

In order to comply with Title VI requirements, the Fort Bend County Public Transportation Department will evaluate significant system-wide service and fare changes and proposed service improvements at the planning and programming stages to determine whether those changes have a discriminatory impact on minority and low-income populations.

The Public Transportation Department will take the following steps to evaluate significant system-wide service and fare changes and proposed service improvements:

- Assess the effects of the proposed fare or service change on minority and low-income populations.

Service Changes: Analyze demographic information and maps of the service area to determine how services changes will impact minority and low-income populations in the county.

Span of Service: For reducing or increasing the span of service, the Public Transportation Department will analyze data obtained from ridership surveys or other data to determine days and times of the day when low-income and minority riders might be negatively affected by a service span alteration.

Fare Changes: For any reduction or increase in service fares, the Public Transportation Department will analyze any available information from surveys or other data indicating whether minority or low-income riders are more likely to use the mode of service, payment type, or payment media that would be affected by the fare change.

- Assess the alternatives available for people affected by the major service or fare change.

Service Changes: For proposed service changes, the Public Transportation Department will analyze what, if any, modes of transit or transit services are available for people affected by the service expansion or reduction. This analysis will compare the travel time and cost of the current route with the travel time and cost to the rider of the alternatives.

Fare Changes: For proposed fare changes, the Public Transportation Department will analyze what, if any, alternative transit modes, fare payment types, or fare payment media are available for people affected by the fare change. This analysis will compare the fares paid under the change with fares that would be paid through available alternatives.

- Determine which, if any, of the proposals under consideration would have a disproportionately high and adverse effect on minority and low-income riders.

Under FTA guidelines, Fort Bend County can implement a fare increase or major service change that would have disproportionately high and adverse effects on minority and low-income riders provided the Public Transportation Department demonstrates that the action meets a substantial need that is in the public interest and that alternatives would have more severe adverse effects than the preferred alternative.

- Identify plans to minimize, mitigate, or offset any adverse effects of proposed fare and service changes on minority and low-income populations.

REVIEW FOR TITLE VI COMPLIANCE

As a way to ensure Title VI compliance, the Fort Bend County Public Transportation Department will monitor Title VI related service factors. The review will include the following steps:

- **Record of Complaints:** The Public Transportation Department will investigate and track Title VI complaints according to the adopted procedures. Fort Bend County Public Transportation Department will maintain a list of any active investigations conducted by entities other than FTA, which includes lawsuits and complaints.
- **Ridership Data:** The Public Transportation Department will monitor the location of riders of transit services and compare to the most current demographic data to ensure no discriminatory service. The department will include questions to ascertain rider characteristics for Title VI demographics in periodic surveys of transit riders.
- **Changes in Service:** The Public Transportation Department will evaluate and modify any change in service in order to eliminate or mitigate adverse effects or discrimination that could occur as a result of the change. Changes in service include changes in routes, hours of operation, frequency of service, reduction of service, or elimination of service.
- **LEP Plan:** The Public Transportation Department will provide language assistance in Spanish for persons with limited English proficiency according to the LEP Plan. In addition, the department will monitor available information to anticipate the need for languages other than English and Spanish. Information on LEP populations will be obtained from ACS data and other relevant sources as available. This will help track growth of specific languages in the county and provide insight into what languages people in the general public may need assistance.
- **Public Outreach:** The Public Transportation Department will maintain a list of all public outreach initiatives and presentation. Records will be reviewed periodically to ensure that minority, low-income, and LEP persons have meaningful access to public outreach activities.

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APPENDIX A – O&M FACILITY ADVANCE PLANNING REPORT

Advanced Planning Report

Fort Bend County Transit Facility

2/11/2015



Table of Contents

Advanced Planning Report.....	0
Chapter 1- Introduction	3
Fort Bend County Transit Plan	3
Existing Executive/Administrative Staff	4
Contracted Operations and Maintenance Staff (First Transit)	5
Contracted Ambassador Services	5
Space Use of Existing Transit Facilities.....	5
Chapter 2- Demand Analysis.....	7
Background	7
Future Transit Service	8
General Findings of the Long-Range Plan	8
Future Staffing Levels.....	9
Chapter 3- Site Selection Analysis.....	10
Candidate Sites	10
Evaluation Criteria.....	11
Evaluation Findings & Rankings	12
Nominated Sites.....	12
Site 1- Bamore Extension NE, Rosenberg (Fairgrounds)	13
Description of Site.....	13
Observations	14
Site 2- 14000 University, Sugar Land (U of H; Admin Only)	16
Description of Site.....	16
Observations	17
Concerns	17
Flood Plain.....	18
Site 3 – SW Corner of Hwy-90 and Hwy-6, Sugar Land	19
Description of Site.....	19
Observations	20
Access.....	22
Concerns	22
Site 4- SE Corner, Bamore and Hwy 59	23
Description of Site.....	23

Fort Bend County Transit Facility – Advanced Planning Report

Observations	24
Concerns	25
Chapter- 4 Site Layout.....	26
Chapter 5-Operating Plan	27
Current Operations	27
Savings For Unified Location of Operations.....	28
Implementation Plan/Timeline	28
Chapter 6 – Financial Plan.....	29
Operating and Maintenance Costs	29
Chapter 7 – Public Outreach	29
Public Meeting and Comment	29
Conclusion.....	30

Fort Bend County Transit Facility – Advanced Planning Report

Chapter 1- Introduction

Fort Bend County Transit Plan

Fort Bend County, Texas is located southwest of the City of Houston and Harris County and is comprised of 562,560 acres. Fort Bend County is one of the fastest growing counties in the United States and is transitioning from being more rural to being a mix of rural and urban development. It is recognized as a county with a strong economic base, experiencing significant growth in the residential, commercial, and industrial sectors. An increase in traffic congestion in Fort Bend County has been a result of the extensive growth and development. This growth has created intra-county and inter-county mobility challenges. In an effort to respond to the growing demand for improved mobility and connectivity, Fort Bend County formed the Public Transportation Department in June 2005 to provide residents with safe and efficient public transportation services. Fort Bend County currently provides demand response and commuter routes. In 2014, demand response services are utilizing 19 buses performing 515 trips per day within Fort Bend County. Commuter park and ride services are utilizing 15 buses performing 1,100 trips per day into major business districts in Harris County Texas. Commuter service originates from 3 park and ride lots, 1 in Rosenberg and 2 in Sugar Land. Services operate Monday through Friday excluding county holidays. Buses leave the depots between 4:30 and 8:15 a.m. and return between 3:15 p.m. and 8:00 p.m. Under the New Freedom program Fort Bend County provides ambassador services to compliment bus services for elderly passengers or passengers who need special assistance due to cognitive or physical challenges. Ambassador services include assistance with boarding and alighting vehicles and hand to hand transfers for individuals with cognitive concerns.

Fort Bend County does not provide any bus service directly. Bus operations, including dispatching and maintenance are provided by a contracted private sector provider. The service contractor employs drivers, route supervisors, dispatchers, and mechanics. Ambassador services are also contracted to the private sector. This service provider provides the ambassadors and related supervision services. County staff provide reservation, scheduling and administrative activities.

Transportation related activities are performed from 4 locations in Sugar Land, Texas. Reservations, scheduling, and administrative staff are housed at 12550 Emily Court (Administrative Facility). The parking lot at this location is used in the evening for overflow bus parking and during the day for overflow employee parking. The building is a County owned office building also housing the County's Tax Office and Juvenile Courts. Reservations and scheduling staff are located on one side of the building while administrative staff are on the other.

Dispatchers and Drivers are located at a second facility on Eldridge Road (Operations Facility). This building is also owned by the County and serves as the primary depot for transit operations. The majority of the revenue fleet (62 buses) is stored at this location and approximately 75 people report to this facility on a daily basis. Ambassadors utilize this facility as well and on any given day there are at least 8 employees going in and out of the facility for these services.

Vehicle maintenance is performed at a leased site also on Eldridge Road (Maintenance Facility). The leased space has 2 bays and four staff are permanently assigned to this facility. The majority of bus fueling is done at a County owned fuel site on Dairy Ashford Road. Buses can use County owned fuel sites in other areas of the County however this rarely occurs because of operational policies prohibiting fueling while passengers are on board. Buses owned by our bus service contractor are fueled at regular retail locations.

Fort Bend County Transit Facility – Advanced Planning Report

Cash fares are counted at the Eldridge Operations Facility while Ticket book sales are done from the Administrative offices.

Existing Executive/Administrative Staff

Currently, the Executive/Administrative/Operating staff located at the Administrative Building totals 17 individuals. Staff members utilize individual offices that have adequate space or cubicles that are located on opposite sides of the building, with other County offices in-between. Access into the transit sections of the building is in or near the main entry. There is limited room for the addition of new staff members and no dedicated space for ITS repairs or storage.

Existing positions in this building include: :

- **Executive Office;**
 - Transit Director;
 - Deputy Director;
 - Director's Assistant;
- **Planning;**
 - Compliance Manager, DBELO;
 - Project Coordinator;
- **Administration/Support;**
 - Receptionist;
- **Finance;**
 - Finance Manager;
 - Budget and Grants Manager
 - Administrative Assistant – Accounts Payable;
 - Administrative Assistant/Accounts Receivable
 - Administrative Assistant – Grants;
- **Operations;**
 - Operations Manager;
 - Operations Assistant;
 - Scheduler;
 - Reservationist (2);
 - Trip Coordinator;
 - Software/Data Specialist (vacant);
- **Temporary Staff;**
 - Two positions that assist as needed on a temporary basis.

Fort Bend County Transit Facility – Advanced Planning Report

Contracted Operations and Maintenance Staff (First Transit)

Currently, the bus service Contractor employs 78 Operations and Maintenance staff. Contract staff related to bus operations are located at 1809 Eldridge Parkway and Maintenance staff are located at 1723 B Eldridge Parkway.

Existing positions for contracted bus operations staff are:

- 60 bus operators;
- 5 technicians;
- 2 bus cleaners;
- 4 dispatchers;
- 2 trip editors;
- 1 lead dispatcher;
- 1 maintenance manager;
- 1 office manager;
- 1 assistant general manager; and
- 1 general manager.



The cost of the 78 positions described above is built into the hourly rate that is charged to Fort Bend County for each hour of service operated on the street each day.

Contracted Ambassador Services

Ambassadors provide mobility assistance with boarding and alighting vehicles and hand to hand transfers for individuals with cognitive concerns. Currently the ambassador service provider employs 1 supervisor and 8 ambassadors. Because of parking constraints at the Eldridge depot the ambassadors park at the administration facility on Emily Court and buses travel from the Eldridge depot each day to pick up and drop off the ambassadors. The supervisor is officed at the administration facility.

Space Use of Existing Transit Facilities

Currently there are four facilities in use by Fort Bend County Transit. They are used to house the Executive /Administrative staff, Operations and Maintenance Staff and to store revenue and non-revenue vehicles. The four facilities and their locations are:

- **12550 Emily Court** – this facility is used to house the Executive and Administrative staff and the Operations Manager and staff. Supervisors for the contracted Ambassador program are located at this facility while ambassadors report in and out of the Operations Facility on Eldridge. This facility is also used as an overflow facility for the parking of transit buses. The administrative and operations staff are located on opposite sides of the building with other county offices in-between. The Administrative side has a small conference room (accommodates 10 people) and the Operations side has a larger conference room (accommodates approximately 20 people). Approximately 5600 sq ft of space is used in this facility to accommodate all administrative activities, reservations, route scheduling, ambassador

Fort Bend County Transit Facility – Advanced Planning Report

program supervision, and ITS equipment storage and maintenance. As a general rule, on the Administrative side of the building, Executive staff are housed in separate office spaces with administrative assistants sharing a larger common area. There is a small storage room that houses the copy machine and files with the small conference room doubling as the employee lunch area.

- **1809 Eldridge Parkway** – this facility is used to house the bus service contractors. The Site Manager and related staff which includes 60 bus operators, fleet maintenance personnel and ambassador contractor staff report in and out of this location. This facility serves as the depot for bus operations and the majority of the bus fleet is stored here in the evening. The office building is made up of approximately 2530 square feet of office space containing separate areas for supervisors, dispatchers, drivers and fare counting. The building has only 1 single stall men's and 1 single stall women's restroom and a small kitchen area. Vehicle storage is so inadequate that buses parked nose to tail in the evenings take up the entire bus parking area, with no room for expansion. Employee parking is as inadequate as the bus parking with several employees needing to double park vehicles in order to accommodate visitor parking and buses passing through the employee parking area.
- **1723B Eldridge Parkway** – this facility is used to house maintenance and repair operations for the Fort Bend County Transit bus fleet and is a leased space provided by the bus service operator. There is no office space at this site to accommodate a maintenance supervisor and only 2 bays are available for bus repairs.
- **12919 Dairy Ashford Road** – This is a County owned fueling facility located approximately 3 miles from the bus depot on Eldridge road. All County owned buses are fueled at this facility. This site includes other county offices that are secured behind a security fence which is only open between the hours of 7:30 a.m. and 4:30 p.m. Due to security policies only one access key is provided to the bus service contractor. After hours fueling requires someone on site to open and close the security gates as buses come in or leave for routes.

The first three facilities described above are currently operating beyond the maximum capacity of their design and considerable time and money must be spent each year to make these facilities "work". Examples of the difficulties associated with operating a transit operation between four facilities are:

- Considerable time and money are consumed each year transferring buses between each of the four facilities. For example, buses that cannot be stored at the Eldridge facilities must be driven to the Emily road office to be stored in their parking lot. If all of the vehicles needed to operate bus service were stored in one central secured facility, considerable savings could be realized;
- The costs of fueling vehicles at a location over 2-1/2 miles from the depot are significant. The bus service contract provides payment to the contractor for all service hours. Considerable savings could be realized eliminating travel to and from the fueling station by fueling the vehicles on the same site as the depot. The three County facilities that park revenue vehicles are not designed to provide that service. Entrances, exits and parking lots were designed to accommodate vehicle and not bus movement. These facilities have no extra capacity to park existing or future bus fleets.

The leased maintenance facility was not designed for transit bus repairs. The facility has no built in lift, parts storage or parking lot for employees or buses awaiting repairs. There is no bus wash facility and bus washing is currently done by hand.

Chapter 2- Demand Analysis

Background

Fort Bend County is the fastest growing county in the state of Texas and is one of the fastest growing counties in the nation. Fort Bend County's rapid population and employment growth have contributed to considerable increases in traffic congestion. Major roadways and highways in the urbanized portion of the county currently experience significant congestion during peak periods, resulting in declining transportation mobility and impacts to the air quality. Travel demand continues to outpace the region's ability to add vehicle capacity to the highway system. With the extensive amount of growth, it has become increasingly important to provide alternatives to the use of single-occupancy vehicles. Fort Bend County Public Transportation Department addresses some of the demand for improved mobility with existing and new Park and Ride/commuter service.

Fort Bend County has experienced tremendous growth during the past decade with continued growth projected for the next decade.

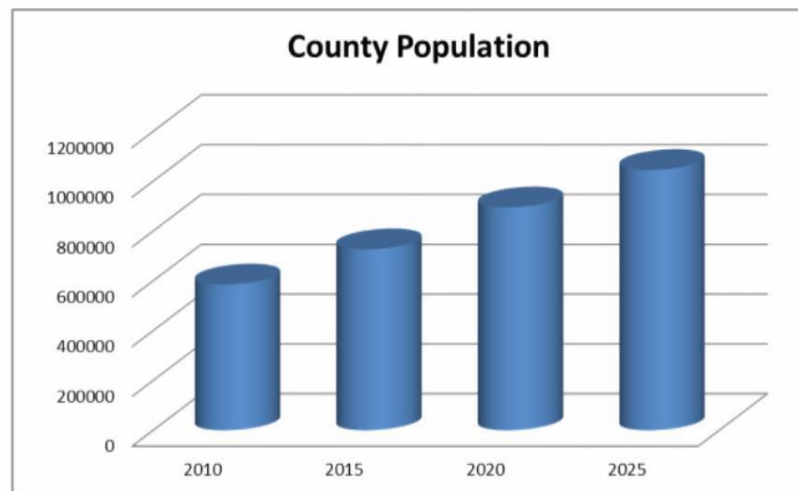


Figure 1 – Projected County Population Growth¹

The employment base in Fort Bend County also increased over the past ten years. The Bureau of Economic Analysis (US Department of Commerce) develops employment estimates for counties and states. The Bureau estimated that total nonfarm employment in Fort Bend County grew from 141,476 full-time and part-time jobs

¹ Texas State Data Center, Texas Population Estimates Program

Fort Bend County Transit Facility – Advanced Planning Report

in 2000 to 227,343 jobs by 2008. This represents an increase of approximately 61 percent over the eight-year period.

The population in Fort Bend County is expected to continue to grow at a stable rate over the next 25 years. Substantial population growth is anticipated through 2035, with Fort Bend County's total population nearly doubling in the 25 years between 2010 and 2035. It is projected that Fort Bend County will continue to attract new residential development and it can be assumed that improvements in area infrastructure and amenities will also grow with the increased development.

Future Transit Service

In January 2011, Fort Bend County Transit completed a **Long Range Transit Plan 2011 – 2035**. In that plan, **Section 4** discusses the County's development and transit development as the basis for future discussion. Various groups within Fort Bend County and the Cities of Sugar Land and Rosenberg and other municipalities either have conducted or are conducting transportation planning studies. Across every study the overall message conveyed by the public and elected officials is that expanding the transit system is important and that an integrated transportation system with multiple options for travel within the County and the region is important to develop.

The vision developed and reported in The County's Long Range Transit Plan contains the following proposed future plans:

- Continuation and expansion of demand-response bus and van service throughout the lower density portions of the County. These services are expected to become feeder routes to future fixed route transit;
- Development of fixed route local service in urban areas;
- The expansion of commuter bus service to major employment centers in Harris County. This will include the expansion of County-owned park and ride facilities;
- The introduction of Bus Rapid Transit (BRT) along certain corridors that can accommodate higher speed travel;
- Local circulator service within the municipalities that may or may not intersect with other regional providers;
- Development of Suburban Light Rail; and
- Development of Commuter Rail.
- As the transit system grows, FBCT will need to purchase larger transit vehicles in the range of a 50' transit bus. These buses when purchased will not be able to be serviced at the facilities currently utilized. A larger facility will be needed to service these newer vehicles.

General Findings of the Long-Range Plan

- Fort Bend County's need for transit services is projected to grow over the next 25 years. This growth will be based on several factors including increased population, increased density of jobs, growth in employment centers adjacent to Fort Bend County and a growth in the overall transit need. Increased

Fort Bend County Transit Facility – Advanced Planning Report

travel times will shorten the timeframe for future development as citizens will demand more transit the longer travel times become;

- The growth in demand for service is expected to be local/intra-county trips and commuter trips to urban centers outside of Fort Bend County.
- The demand for service within the cities of Sugar Land, Stafford, Missouri City, Richmond and Rosenberg will grow as well as demand for new service between these cities.

Although some of the proposals described above are still in discussion stages and firm dates of implementation have not been set, it is important to realize that any sustained level of expansion will require the pre-existence of a Command Center/Bus Operating Facility that will be able to service a near future bus need of approximately 100 revenue vehicles. It is recommended that a bus operating facility be in place that will capture the benefits (including cost savings) of having that type of County facility before any sustained increase in bus operations begins.

Future Staffing Levels

To efficiently and effectively accommodate a future bus fleet of approximately 100 to 125 vehicles, it will be necessary to have the capacity to add to the existing staff in all functional areas and to consolidate all of the activities currently provided in separate locations. It is estimated that a number of positions will need to be added in every department to accommodate growth in the system.



9

Fort Bend County Transit Facility – Advanced Planning Report

Evaluation Criteria

To evaluate the sites the county assembled a team comprised of:

- Director of Transit
- Transit Operations Manager
- County Engineering
- Facility Consultant
- County Judges Office
- Precinct Representatives
- General Public Representative
- Passenger Representative
- Elderly/Disabled Representative

An initial focus group consisting of the director, operations manager, engineering and the consultant defined the criteria for evaluation and generated a first pass scoring sheet for all of the sites listed above. The sites were evaluated against a list of criteria and scored to provide suitable candidates for further investigation. The criteria used for each site are listed below. Once the initial evaluation was completed, the county assembled the entire team to receive the focus groups findings and to review and comment on the evaluations and to provide any new information. At the conclusion of this activity the county had identified the highest scoring four (4) sites. These four sites are evaluated in this report.

- **Physical**
 - Size – 20 Acres +/- 5%
 - Shape – Rectangular, 3:1 Aspect Ratio
 - Cost - \$/Acre
 - Availability – Ease of acquisition, on the market
 - Adjacent Property Available – Potential for future expansion
 - Topography/Terrain - Cost to mitigate hills, ponds & other features
 - Zoning – Appropriately zoned
- **Amenities**
 - Utilities – Proximity of required utilities
 - Environmental Justice
 - Rural/Urban/Other – Good Neighbors, Employee Commute, etc.
- **Environmental**
 - Hazardous Materials
 - Wetlands/Neighborhood/Other
 - Native Trees
- **Operations**
 - Location - Proximity to Thoroughfare
 - Operational Cost Impact

Fort Bend County Transit Facility – Advanced Planning Report

- Other
 - Public/Private Partnership (PPP) Potential
 - Marketing Potential
 - Additional Costs for Split Site

Evaluation Findings & Rankings

Nominated Sites

The sites scored from 71 to 130 points, out of a possible 150, with the average being 103. The median score was 115. The seven sites scoring 120 points or more were presented to the entire team for vetting and discussion. Figure 2 shows the scores for all sites.

2000 Preston Richmond, Texas	71.00
Highway 36 Park & Ride	121.00
George Foundation 762 East of 2977	116.00
NE Corner Hwy 6 & R. Band Drive	118.13
NW Corner Hwy 6 & R. Band Drive	97.91
5th Corner Hwy 6 & Hwy 30 Sugar Land, TX	125.57
SE Corner Owens & 99 Richmond	112.08
1205 Highway Road Richmond, Texas	110.90
14000 University Blvd Sugar Land, Texas	127.00
Barrow Extension NW Houston, TX 77471	123.00
Barrow Extension - NE Houston, TX 77471	130.00
Stella Road Curve - South Houston, TX 77471	120.00
Burns Rd. Houston, TX 77471	110.00
Marlin Rd. Houston, Texas	115.18
2006 Carwood/School Road Houston, Texas 77471	115.35
SE Corner Barrow & 59 Houston, Texas	122.62
Pink Taylor Bus, Kenderton, Texas 77621	92.90

Figure 3 – Vetted Scoring; Top 4 Sites Highlighted

The top four scoring sites are discussed in more detail as follows.

Fort Bend County Transit Facility – Advanced Planning Report

Site 1- Bamore Extension NE, Rosenberg (Fairgrounds)

Description of Site

This site is located south of Highway 59 and west of Highway 36 in Rosenberg. The site is part of a rural, 50 acre tract currently owned by the county. Requiring only 20 acres the transit facility could comfortably occupy a portion of the land furthest away from the nearby subdivisions. The site is adjacent a County fuel depot as well as bulk fuel storage.



Figure 4 – Site Plan

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Figure 5 – Site Aerial Image

Observations

The property is currently owned by the county so acquisition and purchasing activities would not be necessary. The current access to the property from I-69 will improve greatly as the Bamore Road extension project completes the expansion of Bamore road to the southwest under I-69. This new connection will provide an additional route to I-69. The I-69 upgrade project will also improve access by adding entrance and exit ramps near the intersection of Cottonwood School Road and highway 59 (I-69). Both of these projects are expected to be completed within the next 5 years.

Fort Bend County Transit Facility – Advanced Planning Report

Electric utilities exist on the site. A line of poles follows the the drainage ditch on the southwest side of the property. The property resides in Ft. Bend MUD #148 which provides water and sewer through the City of Rosenberg.

The map below shows the site lies outside of any currently defined flood zone. Flood zones are defined as either light blue or dark blue areas depending on the level of flood exposure.



Fort Bend County Transit Facility – Advanced Planning Report

Site 2- 14000 University, Sugar Land (U of H; Admin Only)

Description of Site

The site is located near the intersection of Highway 59 and University Blvd. in Sugar Land. This site is currently home to the University of Houston's Sugar Land campus. The university owns approximately 245 acres at this location. The exact location for the facility has yet to be determined. The caveat for this location is the restriction that this be the administrative arm only. The maintenance facility will be required to be located elsewhere due to zoning and land-use restrictions by both the city of Sugar Land and the University of Houston System.



Figure 6 – Site Map

Fort Bend County Transit Facility – Advanced Planning Report

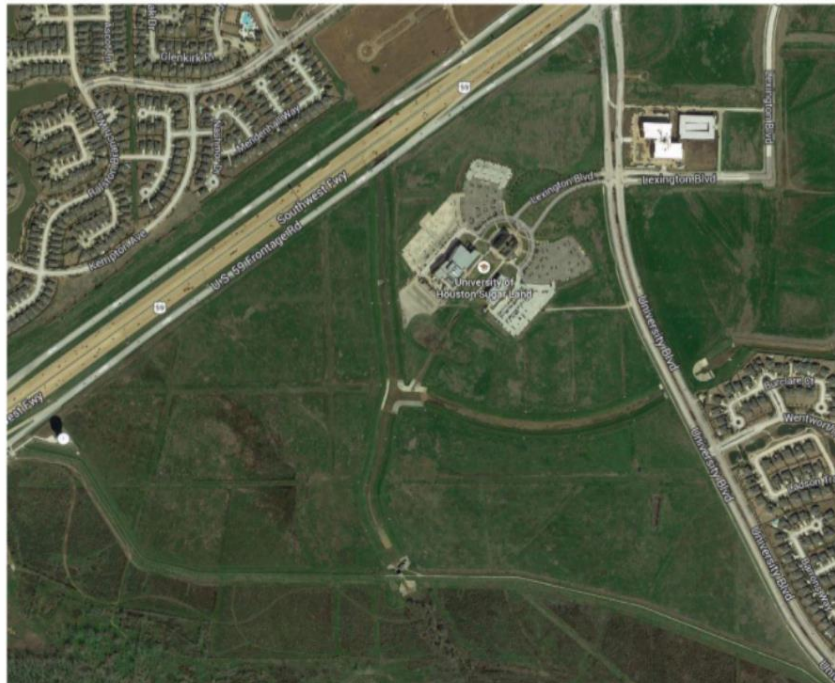


Figure 7 – Site Aerial Image

Observations

Although large, the site is split into three parts by a pair of drainage ditches shown in figure 7. This leaves the parcels likely to be provided for this facility largely undeveloped and in need of infrastructure. Connector roads would be needed to either the I-69 frontage road or University Blvd. TxDOT is currently planning additional entrance and exit ramps from I-69 in this area. Final placement of these ramps would affect the location of the connector roads to maximize efficiency. This site also offers advantages by being located near an existing park and ride lot providing added convenience to passengers. This site, and the partnership with the University of Houston offer some unique opportunities in joint training, internships and college programs in transportation and urban planning.

The site lies in Ft. Bend County MUD #139 serviced by the City of Sugar Land. Electrical utilities are also nearby.

Concerns

The restrictions placed on the use of this site will require the county to construct the maintenance facility elsewhere. This split-site configuration carries additional costs of construction as well as preventing the transit department from being co-located in a single facility.

Flood Plain

The site lies in an area protected by a levee system as shown by the gray shaded area.

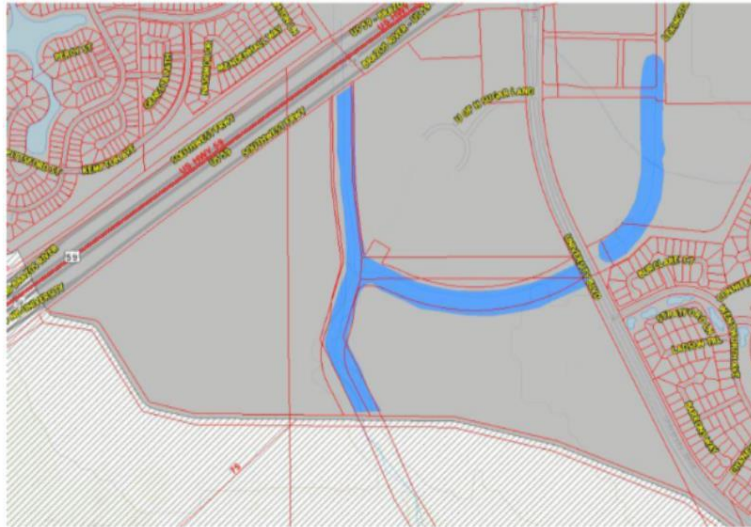


Figure 8 – Flood Plain Map

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Site 3 – SW Corner of Hwy-90 and Hwy-6, Sugar Land

Description of Site

This site is located south of Highway 90 and west of Highway 6 in Sugar Land. The site is part of an area of vacant land, part of which is underneath the aviation zone of runway 35 of the Sugar Land Regional airport. Requiring only 20 acres the transit facility could comfortably occupy the eastern portion of the area avoiding all of the airport zoning issues. The area highlighted in 'pink' encompasses approximately 27 acres.



Figure 9 - Site Plan



Figure 10 - Site Aerial Image

Observations

The property is currently not up for sale and the current parcel layout may not exactly match the county requirements. The county may have to acquire additional land in the direct avigation area that would be difficult to develop in the future.

The location does offer intermodal opportunities due to the proximity with the Sugar Land Regional airport.

There is currently no direct access from the site to either Hwy 6 or Hwy 90. The county would need to petition TxDOT for direct access, or create surface street infrastructure to access one or both of these thoroughfares.

Electric utilities exist on the site. A line of poles follows the contoured edge adjacent to the state owned parcel. Water and sewer utilities are nearby on both sides currently serving adjacent developed properties. This site is a greenfield site and would require development of a complete installation including a fuel depot.

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The map below shows the flood zones in the area, shaded in blue, and the site lies outside of any currently defined flood zone.



Figure 11 - Flood Plain Map

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Access

TxDOT defines the minimum distance from the intersection the county would be allowed to create a driveway. The distances available at this site allow for full compliance with these requirements. In fact the driveway could be as much as 1000' away from Hwy 90 on the Hwy 6 frontage road and as much as 3000' away from Hwy 6 on Hwy 90 providing ample room for vehicles to enter and exit the highways.

Concerns

- The property is likely to be expensive to obtain.
- Even with driveways being allowed on both Hwy 90 and Hwy 6, the available directions of travel are limited. In order to go northbound on Hwy 6 a bus will have to travel southbound, approximately 0.4 miles to University Dr. to U-Turn and head north. Buses wishing to travel westbound on Hwy 90 will have similar issues but without the benefit of a U-Turn lane they will be subjected to as many as four traffic lights to make the U-Turn. TxDOT would have to approve a connection between the east and westbound lanes of Hwy 90 to mitigate this condition. The county would likely bear this cost.
- Buses travelling north on Hwy 6 are subject to delays and inherent safety issues from train traffic.

Fort Bend County Transit Facility – Advanced Planning Report

Site 4- SE Corner, Bamore and Hwy 59

Description of Site

This site is located south of Highway 59 and west of Highway 36 in Rosenberg. The site is part of a 50 acre tract currently owned by the county. Requiring only 20 acres the transit facility could comfortably occupy a portion of the land closest to Highway 59 for ease of access. The site is near the County's fuel depot which includes distribution facilities as well as bulk fuel storage.



Figure 12 – Site Map

Fort Bend County Transit Facility – Advanced Planning Report



Figure 13 – Site Aerial Image

Observations

The property is currently owned by the county so acquisition and purchase would be trivial. The current access to the property from I-69 will improve greatly as the Bamore Road extension project completes along with the I-69 upgrade project.

Electric utilities exist on the site. A line of poles follows the the drainage ditch on the southwest side of the property. The property resides in Ft. Bend MUD #148 which provides water and sewer through the City of Rosenberg.

Fort Bend County Transit Facility – Advanced Planning Report

Concerns

The site abuts the residential area and the residents on Enchanted Springs Dr. may be averse to having a bus facility literally in their back yard.

The map below shows the site lies outside of any currently defined flood zone, areas shaded in blue.



Figure 14 – Flood Plain Map

Chapter 5-Operating Plan

Current Operations

Fort Bend County Transit currently operates from three locations, two on County owned properties and one leased warehouse space being used for vehicle maintenance. There is also a fourth location that our transit vehicles drive to for refueling before returning to the yard at the end of the routes. Transit operations from these multiple locations present several factors that affect daily costs of operations and prevent efficient use of equipment and staff.

Buses are stored and pull out from our County facility located at 1809 Eldridge Rd., Sugar Land. That property is too small to handle parking for the current fleet, drivers and operations staff. Several staff members are dedicated each evening and morning to the task of moving buses around to make room to get all buses on the lot at the end of the day and to make scheduled pullouts each morning. Some drivers are required to pull their bus out and park their personal vehicle in the bus space. Mechanics coming from the shop are frequently required to move other buses to get to the vehicle they need for maintenance work and to relocate other buses when a vehicle is returned to the lot after maintenance work is performed.

The building does not lend itself to efficient use with drivers having to pass thru the Dispatch area to get to managers or to pick up or deliver route paperwork. Temporary walls separating supervisory personnel and other functions challenge productivity, confidentiality and efficiency. The building has two small, single-stall restrooms for a staff of over 60 employees.

Fort Bend County also operates an Ambassador Program to provide assistance for elderly and disabled passengers. Due to the lack of room for employee parking at the Eldridge Rd. location, the ambassador employees park at our Emily Court offices and a bus pulling out from 1809 Eldridge must drive 2 miles to Emily Court at the beginning and end of each route to pick up and drop off the ambassador assigned to the route.

Bus maintenance is currently being performed in two rented warehouse bays located at 1723 Eldridge Rd., Sugar Land. This property is adjacent to the Bus storage facility but requires street travel to get from one location to the other. Buses being returned to the parking lot must be driven a distance of one mile through a residential neighborhood behind the bus facility. Combined with the need to shuffle buses to get in and out of the parking lot additional mechanics time is spent moving buses between the facilities instead of performing repairs

Bus fueling operations occur at a location on Dairy Ashford Rd. , 2.5 miles from where the buses are housed. That location contains other County equipment and is secured behind a closed gate after regular business hours. A transit supervisor is assigned to monitor, open and close the gate for buses to refuel at the end of their route. This adds unnecessary miles and hours to the operations.

Fort Bend County Transit Facility – Advanced Planning Report

Savings For Unified Location of Operations

Placing all transit operations in a unified location would alleviate all the operational issues noted above. Some savings are easy to “quantify”. Others are a bit more subjective.

Removing the need for staff to relocate buses for parking would save approximately 10 employee hours per day. Onsite fueling would remove the need for a supervisor at the fuel site, saving approximately 3 hours per day. Buses parked adjacent to and having direct access to the maintenance bays would save approximately 4 hours per day for maintenance staff.

The current operations agreement pays for contracted service based on “Service Hour” which is gate-to-gate. With fueling being done offsite re-fueling time is part of the billed hours of service. Having on-site fueling would reduce that cost of contracted operations. With 38 routes, estimating 15 minutes per bus to drive to the fuel site and fill up, with 252 annual service days, on-site fueling would save approximately \$120,000 per year in non-revenue Service Hour costs.

Currently 6 routes scheduled for Ambassadors operate an additional 20 minutes per day picking up and dropping off the employee at our Emily Court location. A unified site with sufficient space for these employees would save approximately \$25,000 per year in non-revenue Service Hour costs.

These savings are related to a unified transit operations site versus current operations. These savings can be realized without regard to the transit facility site location. Bringing these portions of the daily operations into one shared location will enhance efficiency, improve overall operations and cut non-revenue related costs.

Implementation Plan/Timeline

The current implementation plan shows facility design completing in the summer of 2015. Construction could potentially start in the late fall with approval of federal funding or a letter of no prejudice, LONP, from FTA. The project is included in the transportation improvement program, TIP, and the environmental recommendation for a categorical exclusion is provided as a supplement to this document. Both of these are required for a LONP approval. With an environmental concurrence and LONP approval the county could consider phasing the construction using bond funds already committed to the projects local match requirement. Phase 1 could address bus storage and maintenance concerns with immediate construction of those facilities. Phase 2 which would include the administrative facilities could then be completed once federal resources were secured.

Fort Bend County Transit Facility – Advanced Planning Report

Chapter 6 – Financial Plan

Operating and Maintenance Costs

Fort Bend County utilizes a Contracted Bus service that is paid a turn key rate by the “Service Hour”. Fort Bend County operates and maintains the Emily Court and Dairy Ashford facilities. The contract service provider is responsible for operating and maintaining the Eldridge Depot and leases the maintenance facility on Eldridge.

The turn-key rate includes routine costs to maintain the county-owned depot. Major structural, utility or other concerns are borne by the county. The county expects to continue this operating model at the new site.

Chapter 7 – Public Outreach

Public Meeting and Comment

In keeping with guidelines suggested by FTA, FHWA and NEPA, the county advertised a meeting to solicit public comment. The advertising period began in early December 2014 and ran through mid-January of 2015. Flyers were distributed to the businesses and residences surrounding the selected site as well as placed on all transit buses. Advertisements in both English and Spanish were published in local newspapers.

A public meeting was held on January 15, 2015 at the Fort Bend County Fairgrounds Site to provide additional public awareness and collect any comments.

The meeting was lightly attended and no comments were received on this project.

Two local papers published follow up articles on the project.

Fort Bend County Transit Facility – Advanced Planning Report

Conclusion

The county recognizes the need to consolidate the transit services into a single, streamlined and efficient operational facility. The site selection analysis allowed the commissioners to select the fairgrounds, site #1, as the preferred site to develop for this facility. The environmental assessment, provided as appendices to this document, also support this location. Moving forward with this project allows the county to achieve key elements of the long range transit plan:

- Continuation and expansion of demand-response bus and van service throughout the lower density portions of the County. These services are expected to become feeder routes to future fixed route transit;
- Development of fixed route local service in urban areas;
- The expansion of commuter bus service to major employment centers in Harris County.
- The introduction of Bus Rapid Transit (BRT) along certain corridors that can accommodate higher speed travel;
- Local circulator service within the municipalities that may or may not intersect with other regional providers;
- Support for larger transit vehicles i.e. a 50' transit bus.

APPENDIX B – TITLE VI DEMOGRAPHIC ANALYSIS

Fort Bend County Demographic Data – Minority, Age 65 and Older, Disability Status, and Low-Income

Source: 2017 ACS 5-Year Estimates

Highlighted cell indicates census block group is above the county average for the data category

**Minority is defined as non-white persons inclusive of non-white Hispanic/Latino population*

Location	Total Pop.	Total Minority*	% Minority	Hispanic or Latino	% Hispanic or Latino	Pop. Aged 65+	% Aged 65+	Total Pop. Aged 5+	Pop. 5+ with Disability	% w/ Disability	Total Households (HH)	HHs w/Income Below Poverty	% HHs w/Income Below Poverty
Fort Bend County Total	711,421	466,989	65.64%	171,949	24.17%	69,049	9.71%	661,564	54,444	8.30%	222,331	16,400	7.38%
Census Tract 6701.01	7,215	7,122	98.71%	4,868	67.47%	581	8.05%	6,786	574	8.46%	1,813	399	22.01%
Census Tract 6701.02	3,337	3,299	98.86%	1,289	38.63%	162	4.85%	2,998	433	14.44%	1,041	220	21.13%
Census Tract 6702	8,028	7,887	98.24%	3,256	40.56%	815	10.15%	7,417	739	9.96%	2,461	261	10.61%
Census Tract 6703	3,751	3,621	96.53%	980	26.13%	502	13.38%	3,469	542	15.62%	1,209	127	10.50%
Census Tract 6704	5,279	5,119	96.97%	796	15.08%	538	10.19%	4,851	619	12.82%	1,674	137	8.18%
Census Tract 6705	4,478	4,261	95.15%	977	21.82%	467	10.43%	4,194	510	12.20%	1,683	178	10.58%
Census Tract 6706.01	9,661	9,507	98.41%	1,419	14.69%	845	8.75%	9,076	795	8.76%	3,101	152	4.90%
Census Tract 6706.02	1,968	1,942	98.68%	654	33.23%	160	8.13%	1,785	188	10.53%	572	74	12.94%
Census Tract 6707	5,460	4,695	85.99%	778	14.25%	561	10.27%	4,973	529	10.68%	1,815	83	4.57%
Census Tract 6708	17,818	17,334	97.28%	7,067	39.66%	703	3.95%	16,512	1,476	8.94%	4,816	593	12.31%
Census Tract 6709.01	12,254	9,587	78.24%	710	5.79%	1,267	10.34%	11,777	949	8.06%	3,654	53	1.45%
Census Tract 6709.02	7,652	7,379	96.43%	2,428	31.73%	454	5.93%	6,890	556	8.08%	2,150	211	9.81%
Census Tract 6710.01	5,294	2,340	44.20%	689	13.01%	1,389	26.24%	4,958	860	17.35%	2,333	87	3.73%
Census Tract 6710.02	6,374	3,881	60.89%	1,782	27.96%	986	15.47%	5,865	678	11.56%	2,324	167	7.19%
Census Tract 6711	8,659	7,562	87.33%	3,469	40.06%	801	9.25%	8,039	953	11.90%	2,668	426	15.97%
Census Tract 6712	6,314	5,702	90.31%	1,642	26.01%	523	8.28%	6,048	912	15.08%	1,975	162	8.20%
Census Tract 6713	4,432	3,791	85.54%	1,642	37.05%	300	6.77%	4,231	385	9.10%	1,326	207	15.61%
Census Tract 6714	8,569	7,371	86.02%	1,808	21.10%	674	7.87%	8,153	441	5.41%	3,204	451	14.08%
Census Tract 6715.01	7,711	5,650	73.27%	897	11.63%	889	11.53%	7,197	453	6.40%	2,449	134	5.47%
Census Tract 6715.02	1,669	1,372	82.20%	61	3.65%	165	9.89%	1,589	149	9.38%	479	18	3.76%
Census Tract 6716.01	7,083	3,480	49.13%	822	11.61%	854	12.06%	6,442	489	7.59%	2,791	121	4.34%
Census Tract 6716.02	3,633	1,843	50.73%	409	11.26%	502	13.82%	3,442	257	7.47%	1,238	54	4.36%

Location	Total Pop.	Total Minority*	% Minority	Hispanic or Latino	% Hispanic or Latino	Pop. Aged 65+	% Aged 65+	Total Pop. Aged 5+	Pop. 5+ with Disability	% w/ Disability	Total Households (HH)	HHs w/Income Below Poverty	% HHs w/Income Below Poverty
Fort Bend County Total	711,421	466,989	65.64%	171,949	24.17%	69,049	9.71%	661,564	54,444	8.30%	222,331	16,400	7.38%
Census Tract 6717	5,013	1,556	31.04%	455	9.08%	1,657	33.05%	4,779	537	11.30%	2,003	159	7.94%
Census Tract 6718	3,354	2,575	76.77%	848	25.28%	307	9.15%	3,170	231	7.29%	1,248	75	6.01%
Census Tract 6719	4,105	2,053	50.01%	906	22.07%	765	18.64%	3,893	381	9.79%	1,312	47	3.58%
Census Tract 6720.01	8,116	6,775	83.48%	1,071	13.20%	1,079	13.29%	7,755	865	11.24%	2,533	310	12.24%
Census Tract 6720.02	6,660	4,978	74.74%	1,058	15.89%	630	9.46%	6,334	578	9.13%	2,923	336	11.50%
Census Tract 6721	3,938	1,607	40.81%	334	8.48%	1,258	31.95%	3,870	448	11.78%	1,643	68	4.14%
Census Tract 6722	3,142	1,233	39.24%	604	19.22%	563	17.92%	3,014	249	8.26%	1,360	50	3.68%
Census Tract 6723.01	7,911	6,732	85.10%	2,012	25.43%	701	8.86%	7,368	514	6.98%	2,416	242	10.02%
Census Tract 6723.02	9,040	4,475	49.50%	1,596	17.65%	1,244	13.76%	8,703	946	10.88%	2,994	187	6.25%
Census Tract 6724	9,136	7,278	79.66%	3,292	36.03%	891	9.75%	8,656	685	7.91%	2,646	340	12.85%
Census Tract 6725	7,686	6,807	88.56%	3,217	41.86%	900	11.71%	7,238	627	8.66%	2,317	177	7.64%
Census Tract 6726.01	10,240	8,718	85.14%	5,510	53.81%	708	6.91%	9,581	871	9.09%	2,955	542	18.34%
Census Tract 6726.02	7,239	6,845	94.56%	2,354	32.52%	630	8.70%	6,854	438	6.40%	1,858	138	7.43%
Census Tract 6727.01	14,824	13,292	89.67%	4,882	32.93%	1,138	7.68%	13,991	1,097	7.84%	3,898	575	14.75%
Census Tract 6727.02	7,226	4,820	66.70%	1,376	19.04%	481	6.66%	6,654	397	5.97%	2,172	259	11.92%
Census Tract 6728	7,937	5,899	74.32%	1,206	15.19%	738	9.30%	7,543	508	6.95%	2,284	96	4.20%
Census Tract 6729	47,744	33,550	70.27%	7,414	15.53%	2,804	5.87%	42,067	3,000	7.16%	14,046	797	5.67%
Census Tract 6730.01	8,144	2,604	31.97%	940	11.54%	1,001	12.29%	7,780	691	8.88%	2,703	127	4.70%
Census Tract 6730.02	9,563	4,685	48.99%	2,173	22.72%	794	8.30%	8,916	589	6.61%	3,097	280	9.04%
Census Tract 6730.03	12,831	6,148	47.92%	1,950	15.20%	520	4.05%	12,062	255	2.11%	3,924	62	1.58%
Census Tract 6731.01	65,528	34,703	52.96%	15,051	22.97%	3,574	5.45%	59,714	3,085	5.18%	18,670	502	2.69%
Census Tract 6731.02	17,950	9,281	51.70%	3,500	19.50%	2,116	11.79%	17,112	1,152	6.73%	5,974	472	7.90%
Census Tract 6732	14,373	4,570	31.80%	2,223	15.47%	877	6.10%	12,833	642	5.00%	4,421	143	3.23%
Census Tract 6733	6,162	1,348	21.88%	708	11.49%	1,394	22.62%	5,889	488	8.29%	2,316	155	6.69%
Census Tract 6734	22,998	10,531	45.79%	4,859	21.13%	1,975	8.59%	20,631	1,203	5.84%	7,462	125	1.68%
Census Tract 6735	7,925	2,654	33.49%	1,371	17.30%	986	12.44%	7,678	519	6.77%	3,007	178	5.92%
Census Tract 6736	7,492	1,843	24.60%	1,489	19.87%	1,133	15.12%	7,104	644	9.07%	2,669	120	4.50%
Census Tract 6737	2,550	1,610	63.14%	811	31.80%	185	7.25%	2,550	6	27.27%	4	0	0.00%
Census Tract 6738	9,805	7,517	76.66%	1,732	17.66%	848	8.65%	9,339	764	8.18%	2,631	208	7.91%
Census Tract 6739.01	8,633	4,941	57.23%	766	8.87%	876	10.15%	8,491	451	5.31%	2,586	46	1.78%

Location	Total Pop.	Total Minority*	% Minority	Hispanic or Latino	% Hispanic or Latino	Pop. Aged 65+	% Aged 65+	Total Pop. Aged 5+	Pop. 5+ with Disability	% w/ Disability	Total Households (HH)	HHs w/Income Below Poverty	% HHs w/Income Below Poverty
Fort Bend County Total	711,421	466,989	65.64%	171,949	24.17%	69,049	9.71%	661,564	54,444	8.30%	222,331	16,400	7.38%
Census Tract 6739.02	11,792	9,184	77.88%	584	4.95%	825	7.00%	10,921	461	4.22%	3,435	183	5.33%
Census Tract 6740	8,239	4,505	54.68%	567	6.88%	1,424	17.28%	7,895	733	9.28%	3,033	297	9.79%
Census Tract 6741	7,472	3,287	43.99%	904	12.10%	1,028	13.76%	7,037	340	4.83%	2,636	160	6.07%
Census Tract 6742	5,286	2,391	45.23%	381	7.21%	745	14.09%	5,037	177	3.51%	1,783	44	2.47%
Census Tract 6743	8,603	5,734	66.65%	502	5.84%	909	10.57%	8,073	351	4.35%	2,564	40	1.56%
Census Tract 6744	17,567	12,910	73.49%	976	5.56%	1,550	8.82%	16,483	810	4.91%	4,823	186	3.86%
Census Tract 6745.01	11,895	8,533	71.74%	1,152	9.68%	987	8.30%	10,929	388	3.55%	3,737	22	0.59%
Census Tract 6745.02	19,750	9,720	49.22%	3,725	18.86%	1,432	7.25%	18,511	1,039	5.61%	5,696	391	6.86%
Census Tract 6746.01	3,609	1,006	27.87%	243	6.73%	759	21.03%	3,408	399	11.71%	1,326	33	2.49%
Census Tract 6746.02	8,329	2,970	35.66%	1,338	16.06%	832	9.99%	7,665	506	6.60%	2,544	49	1.93%
Census Tract 6746.03	5,871	2,836	48.31%	1,970	33.55%	648	11.04%	5,634	652	11.57%	2,004	167	8.33%
Census Tract 6746.04	5,195	4,236	81.54%	722	13.90%	504	9.70%	4,888	437	8.94%	1,399	44	3.15%
Census Tract 6747	15,115	10,296	68.12%	3,344	22.12%	1,879	12.43%	14,031	1,216	9.43%	4,660	229	4.91%
Census Tract 6748	5,338	3,920	73.44%	2,959	55.43%	510	9.55%	5,031	505	10.04%	1,941	325	16.74%
Census Tract 6749	6,269	5,469	87.24%	4,611	73.55%	733	11.69%	5,719	1,418	26.17%	1,779	468	26.31%
Census Tract 6750	3,075	2,748	89.37%	2,117	68.85%	320	10.41%	2,812	564	20.06%	997	231	23.17%
Census Tract 6751	10,261	7,354	71.67%	5,551	54.10%	1,268	12.36%	9,690	1,367	14.24%	3,533	446	12.62%
Census Tract 6752	5,834	4,694	80.46%	4,392	75.28%	579	9.92%	5,389	829	15.38%	1,866	259	13.88%
Census Tract 6753	6,699	5,352	79.89%	4,808	71.77%	905	13.51%	6,024	933	15.64%	2,073	487	23.49%
Census Tract 6754	8,196	5,756	70.23%	4,948	60.37%	748	9.13%	7,233	679	9.41%	2,407	355	14.75%
Census Tract 6755	16,473	10,391	63.08%	6,187	37.56%	1,151	6.99%	15,123	1,627	10.76%	5,292	187	3.53%
Census Tract 6756	6,699	2,467	36.83%	2,366	35.32%	705	10.52%	6,270	984	15.74%	2,197	45	2.05%
Census Tract 6757	6,479	2,688	41.49%	2,071	31.96%	956	14.76%	6,146	951	15.65%	2,465	330	13.39%
Census Tract 6758	3,471	2,169	62.49%	1,380	39.76%	741	21.35%	3,354	730	21.77%	1,293	291	22.51%

APPENDIX C – LANGUAGE SPOKEN AT HOME IN FORT BEND COUNTY

Fort Bend County Demographic Data – Limited Language Households by Language Spoken at Home

Source: 2017 ACS 5-Year Estimates

Highlighted cell indicates census tract is above the county average for the data category

Location	Total Households (HH)	Spanish		Other Indo-European Languages		Asian and Pacific Island Languages		Other Languages		ALL Non-English Languages	
		HH w/Limited English	% of Total HH	HH w/Limited English	% of Total HH	HH w/Limited English	% of Total HH	HH w/Limited English	% of Total HH	HH w/Limited English	% of Total HH
Fort Bend County Total	222,331	34,297	15.43%	1,410	0.63%	5,334	2.40%	326	0.15%	41,367	18.61%
Census Tract 6701.01	1,813	680	37.51%	0	0.00%	0	0.00%	0	0.00%	680	37.51%
Census Tract 6701.02	1,041	198	19.02%	0	0.00%	0	0.00%	0	0.00%	198	19.02%
Census Tract 6702	2,461	539	21.90%	0	0.00%	0	0.00%	0	0.00%	539	21.90%
Census Tract 6703	1,209	186	15.38%	0	0.00%	19	1.57%	0	0.00%	205	16.96%
Census Tract 6704	1,674	147	8.78%	0	0.00%	0	0.00%	27	1.61%	174	10.39%
Census Tract 6705	1,683	244	14.50%	0	0.00%	6	0.36%	0	0.00%	250	14.85%
Census Tract 6706.01	3,101	291	9.38%	0	0.00%	0	0.00%	0	0.00%	291	9.38%
Census Tract 6706.02	572	95	16.61%	0	0.00%	0	0.00%	0	0.00%	95	16.61%
Census Tract 6707	1,815	183	10.08%	18	0.99%	69	3.80%	0	0.00%	270	14.88%
Census Tract 6708	4,816	899	18.67%	20	0.42%	0	0.00%	0	0.00%	919	19.08%
Census Tract 6709.01	3,654	214	5.86%	16	0.44%	202	5.53%	0	0.00%	432	11.82%
Census Tract 6709.02	2,150	453	21.07%	0	0.00%	10	0.47%	0	0.00%	463	21.53%
Census Tract 6710.01	2,333	199	8.53%	50	2.14%	0	0.00%	0	0.00%	249	10.67%
Census Tract 6710.02	2,324	393	16.91%	0	0.00%	15	0.65%	0	0.00%	408	17.56%
Census Tract 6711	2,668	624	23.39%	0	0.00%	0	0.00%	0	0.00%	624	23.39%
Census Tract 6712	1,975	490	24.81%	0	0.00%	18	0.91%	0	0.00%	508	25.72%
Census Tract 6713	1,326	236	17.80%	0	0.00%	31	2.34%	0	0.00%	267	20.14%
Census Tract 6714	3,204	283	8.83%	17	0.53%	188	5.87%	16	0.50%	504	15.73%
Census Tract 6715.01	2,449	230	9.39%	0	0.00%	130	5.31%	0	0.00%	360	14.70%
Census Tract 6715.02	479	25	5.22%	0	0.00%	35	7.31%	0	0.00%	60	12.53%
Census Tract 6716.01	2,791	129	4.62%	44	1.58%	218	7.81%	0	0.00%	391	14.01%
Census Tract 6716.02	1,238	138	11.15%	0	0.00%	80	6.46%	0	0.00%	218	17.61%

Location	Total Households (HH)	Spanish		Other Indo-European Languages		Asian and Pacific Island Languages		Other Languages		ALL Non-English Languages	
		HH w/Limited English	% of Total HH	HH w/Limited English	% of Total HH	HH w/Limited English	% of Total HH	HH w/Limited English	% of Total HH	HH w/Limited English	% of Total HH
Fort Bend County Total	222,331	34,297	15.43%	1,410	0.63%	5,334	2.40%	326	0.15%	41,367	18.61%
Census Tract 6717	2,003	151	7.54%	0	0.00%	50	2.50%	0	0.00%	201	10.03%
Census Tract 6718	1,248	221	17.71%	0	0.00%	25	2.00%	0	0.00%	246	19.71%
Census Tract 6719	1,312	217	16.54%	9	0.69%	20	1.52%	0	0.00%	246	18.75%
Census Tract 6720.01	2,533	258	10.19%	85	3.36%	285	11.25%	17	0.67%	645	25.46%
Census Tract 6720.02	2,923	275	9.41%	60	2.05%	53	1.81%	24	0.82%	412	14.10%
Census Tract 6721	1,643	100	6.09%	5	0.30%	114	6.94%	0	0.00%	219	13.33%
Census Tract 6722	1,360	176	12.94%	15	1.10%	31	2.28%	0	0.00%	222	16.32%
Census Tract 6723.01	2,416	302	12.50%	22	0.91%	212	8.77%	0	0.00%	536	22.19%
Census Tract 6723.02	2,994	310	10.35%	13	0.43%	75	2.51%	25	0.84%	423	14.13%
Census Tract 6724	2,646	656	24.79%	0	0.00%	137	5.18%	0	0.00%	793	29.97%
Census Tract 6725	2,317	603	26.03%	0	0.00%	117	5.05%	0	0.00%	720	31.07%
Census Tract 6726.01	2,955	1,091	36.92%	0	0.00%	67	2.27%	0	0.00%	1,158	39.19%
Census Tract 6726.02	1,858	494	26.59%	23	1.24%	52	2.80%	0	0.00%	569	30.62%
Census Tract 6727.01	3,898	826	21.19%	80	2.05%	204	5.23%	34	0.87%	1,144	29.35%
Census Tract 6727.02	2,172	304	14.00%	16	0.74%	73	3.36%	52	2.39%	445	20.49%
Census Tract 6728	2,284	169	7.40%	0	0.00%	63	2.76%	0	0.00%	232	10.16%
Census Tract 6729	14,046	1,975	14.06%	303	2.16%	468	3.33%	0	0.00%	2,746	19.55%
Census Tract 6730.01	2,703	214	7.92%	101	3.74%	88	3.26%	0	0.00%	403	14.91%
Census Tract 6730.02	3,097	506	16.34%	98	3.16%	24	0.77%	0	0.00%	628	20.28%
Census Tract 6730.03	3,924	546	13.91%	0	0.00%	234	5.96%	0	0.00%	780	19.88%
Census Tract 6731.01	18,670	3,220	17.25%	37	0.20%	466	2.50%	44	0.24%	3,767	20.18%
Census Tract 6731.02	5,974	897	15.02%	0	0.00%	180	3.01%	0	0.00%	1,077	18.03%
Census Tract 6732	4,421	478	10.81%	40	0.90%	12	0.27%	0	0.00%	530	11.99%
Census Tract 6733	2,316	235	10.15%	0	0.00%	6	0.26%	0	0.00%	241	10.41%
Census Tract 6734	7,462	1,124	15.06%	0	0.00%	26	0.35%	0	0.00%	1,150	15.41%
Census Tract 6735	3,007	282	9.38%	0	0.00%	0	0.00%	0	0.00%	282	9.38%
Census Tract 6736	2,669	399	14.95%	0	0.00%	0	0.00%	0	0.00%	399	14.95%
Census Tract 6737	4	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Census Tract 6738	2,631	282	10.72%	104	3.95%	54	2.05%	0	0.00%	440	16.72%
Census Tract 6739.01	2,586	231	8.93%	25	0.97%	86	3.33%	20	0.77%	362	14.00%

Location	Total Households (HH)	Spanish		Other Indo-European Languages		Asian and Pacific Island Languages		Other Languages		ALL Non-English Languages	
		HH w/Limited English	% of Total HH	HH w/Limited English	% of Total HH	HH w/Limited English	% of Total HH	HH w/Limited English	% of Total HH	HH w/Limited English	% of Total HH
Fort Bend County Total	222,331	34,297	15.43%	1,410	0.63%	5,334	2.40%	326	0.15%	41,367	18.61%
Census Tract 6739.02	3,435	151	4.40%	86	2.50%	220	6.40%	27	0.79%	484	14.09%
Census Tract 6740	3,033	225	7.42%	0	0.00%	185	6.10%	14	0.46%	424	13.98%
Census Tract 6741	2,636	159	6.03%	0	0.00%	113	4.29%	14	0.53%	286	10.85%
Census Tract 6742	1,783	85	4.77%	17	0.95%	35	1.96%	0	0.00%	137	7.68%
Census Tract 6743	2,564	141	5.50%	15	0.59%	102	3.98%	12	0.47%	270	10.53%
Census Tract 6744	4,823	250	5.18%	0	0.00%	141	2.92%	0	0.00%	391	8.11%
Census Tract 6745.01	3,737	172	4.60%	48	1.28%	101	2.70%	0	0.00%	321	8.59%
Census Tract 6745.02	5,696	795	13.96%	0	0.00%	0	0.00%	0	0.00%	795	13.96%
Census Tract 6746.01	1,326	66	4.98%	0	0.00%	0	0.00%	0	0.00%	66	4.98%
Census Tract 6746.02	2,544	267	10.50%	20	0.79%	22	0.86%	0	0.00%	309	12.15%
Census Tract 6746.03	2,004	362	18.06%	0	0.00%	17	0.85%	0	0.00%	379	18.91%
Census Tract 6746.04	1,399	150	10.72%	9	0.64%	46	3.29%	0	0.00%	205	14.65%
Census Tract 6747	4,660	505	10.84%	0	0.00%	92	1.97%	0	0.00%	597	12.81%
Census Tract 6748	1,941	457	23.54%	0	0.00%	0	0.00%	0	0.00%	457	23.54%
Census Tract 6749	1,779	866	48.68%	0	0.00%	0	0.00%	0	0.00%	866	48.68%
Census Tract 6750	997	445	44.63%	0	0.00%	0	0.00%	0	0.00%	445	44.63%
Census Tract 6751	3,533	1,012	28.64%	0	0.00%	0	0.00%	0	0.00%	1,012	28.64%
Census Tract 6752	1,866	789	42.28%	0	0.00%	0	0.00%	0	0.00%	789	42.28%
Census Tract 6753	2,073	841	40.57%	0	0.00%	0	0.00%	0	0.00%	841	40.57%
Census Tract 6754	2,407	841	34.94%	0	0.00%	14	0.58%	0	0.00%	855	35.52%
Census Tract 6755	5,292	1,126	21.28%	0	0.00%	0	0.00%	0	0.00%	1,126	21.28%
Census Tract 6756	2,197	346	15.75%	0	0.00%	3	0.14%	0	0.00%	349	15.89%
Census Tract 6757	2,465	478	19.39%	14	0.57%	0	0.00%	0	0.00%	492	19.96%
Census Tract 6758	1,293	350	27.07%	0	0.00%	0	0.00%	0	0.00%	350	27.07%

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APPENDIX D – TITLE VI COMPLAINT PROCEDURES AND COMPLAINT FORM

TITLE VI STATEMENT OF POLICY FOR PUBLIC TRANSPORTATION

Fort Bend County is committed to a policy of non-discrimination in the conduct of its business, including the Title VI responsibility to deliver equitable and accessible transportation services. Fort Bend County officially formed the Public Transportation Department in June 2005 to provide residents with safe and efficient public transportation services while maintaining service quality and customer satisfaction.

The Public Transportation Department recognizes its responsibility to the Fort Bend County community in which it operates and to the society it serves. The Public Transportation Department will utilize its best efforts to assure that no person shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under the Fort Bend County program of transit service delivery and related benefits. Further, the Public Transportation Department will utilize best efforts to provide equitable and accessible public transportation services to persons of low income and persons with limited English proficiency.

In order to comply with the Title VI requirements, the Public Transportation Department strives to accomplish the following objectives:

- Ensure that the level and quality of transportation service is provided without regard to race, color or national origin;
- Identify and address, as appropriate, disproportionately high and adverse human health and environmental effects, including social and economic effects of programs and activities on minority populations and low-income populations;
- Promote the full and fair participation of all affected populations in transportation decision making;
- Prevent the denial, reduction or delay in benefits related to programs and activities that benefit minority populations or low-income populations; and
- Ensure meaningful access to programs and activities by persons with limited English proficiency.

The responsibility for carrying out Fort Bend County's commitment to Title VI responsibilities rests with the Director of Public Transportation. All managers, supervisors, and employees in the Public Transportation Department share in the responsibility for making the Title VI Program a success.

Fort Bend County is committed to safeguarding against discrimination in its provision of public transportation services. Any person who feels he or she may have been discriminated against is encouraged to report such a violation to the Fort Bend County within 180 days of the alleged discrimination. Additional information concerning the Fort Bend County Title VI obligations and the complaint procedure can be found by calling (281) 633-7433 or on the county's web site www.FBCTransit.org.

TITLE VI COMPLAINT PROCEDURES

Fort Bend County is committed to a policy of non-discrimination in the conduct of its business, including the Title VI responsibility to deliver equitable and accessible public transportation services. The Public Transportation Department recognizes its responsibilities to the Fort Bend County community in which it operates and to the society it serves. The Public Transportation Department will utilize its best efforts to assure that no person shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under the Fort Bend County program of transit service delivery and related benefits. Further, the Public Transportation Department will utilize best efforts to provide equitable and accessible public transportation services to persons of low income or limited English proficiency. For a complete copy of the Fort Bend County Title VI Statement of Policy for Public Transportation, please visit “[Fort Bend County Title VI - Statement of Policy](#).”

The responsibility for carrying out Fort Bend County’s commitment to Title VI responsibilities rests with the Director of Public Transportation. All managers, supervisors, and employees in the Public Transportation Department share in the responsibility for making the Title VI Program a success.

Any person who feels he or she may have been discriminated against is encouraged to report such a violation to the Fort Bend County Public Transportation Department within 180 days of the alleged discrimination. If you believe that you have been excluded from participation in, denied the benefits of, or subjected to discrimination based on race, color, national origin, language, or income level under Fort Bend County’s Public Transportation Department programs for transit service delivery or related benefits, you may file a complaint with the Fort Bend County Public Transportation Department, Attention Assistant Director of Public Transportation, 12550 Emily Court, Suite 400, Sugar Land, TX 77478; by telephone (281) 633-7433; by fax (281) 243-6710; or by email at transit@fortbendcountytexas.gov. For a form to file a complaint, please see “[Fort Bend County Title VI Complaint Form](#).” We encourage you to make your complaint in writing; however, comments can also be submitted verbally.

The Civil Rights Officer will review and investigate every complaint promptly. Reasonable measures will be undertaken to preserve any information that is confidential. At a minimum the Civil Rights Office will:

- Identify and review all relevant documents, practices and procedures;
- Identify and interview persons with knowledge of the Title VI violation, i.e., the person making the complaint; witnesses or anyone identified by the Complainant; anyone who may have been subject to similar activity, or anyone with relevant information.

Once the investigation has been completed, the Civil Rights Officer will decide the validity of the complaint and what, if any, remedial actions will be taken to address the complainant’s concerns. If a Title VI violation is found to exist, remedial steps as appropriate and necessary will be taken immediately. The Complainant will also receive a final report together with any remedial steps. The investigation process and final report should take no longer than twenty-five (25) business days. If no violation is found and the complainant wishes to appeal the decision, he or she may appeal directly to the Director of Public Transportation, 12550 Emily Court, Suite 400, Sugar Land, TX 77478.

The Civil Rights Officer shall maintain a log of Title VI complaints received from this process which shall include the date the complaint was filed; a summary of the allegations; the status of the complaint; and actions taken by the Fort Bend County Department of Public Transportation in response to the complaint. Should Fort Bend County receive a Title VI complaint in the form of a formal charge or lawsuit, the complaint will be forwarded to the County Attorney.

Complaints may also be filed with the following organization no later than 180 days after the date of the alleged discrimination:

Federal Transit Administration's Office of Civil Rights

Attention: Title VI Program Coordinator

East Building, 5th Floor - TCR

1200 New Jersey Ave., SE

Washington, DC 20590

202-366-4018

<https://www.transit.dot.gov/regulations-and-guidance/civil-rights-ada/file-complaint-fta>

The above link provide specific information about the FTA complaint process and the appropriate forms for submission directly to FTA.

TITLE VI COMPLAINT FORM

Title VI of the 1964 Civil Rights Act requires that “No person in the United States shall, on the ground of race, color or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.” The Fort Bend County Public Transportation Department is committed to a policy of non-discrimination in the conduct of its business, including the responsibility to deliver equitable and accessible public transportation services.

Any person who feels he or she may have been discriminated against is encouraged to report such a violation to the Fort Bend County Public Transportation Department within 180 days of the alleged discrimination.

The following information is necessary to assist us in processing your complaint. Should you require any assistance in completing this form, please let us know by telephone (281) 633-7433 or by email at Transit@fortbendcountytexas.gov. Complete and return this form to Fort Bend County Public Transportation Department, Attention Civil Rights Officer, 12550 Emily Court, Suite 400, Sugar Land, TX 77478 by fax at (281) 832-243-6710.471-1843.

1. Complainant's Name _____
2. Address _____
3. City, State and Zip Code _____
4. Telephone Number _____ (alternate) _____
5. Email Address _____
6. Person discriminated against (if someone other than the complainant)
Name _____
Address _____
City, State _____ and _____ Zip _____ Code _____
Please explain your relationship to this person _____
7. Which of the following best describes the reason you believe the discrimination took place? Was it because of your:
 - a. Race/Color/Ethnicity _____
 - b. National Origin _____
8. What date did the alleged discrimination take place? _____

9. In your own words, describe the alleged discrimination. Explain what happened and whom you believe was responsible. Please use the back of this form if additional space is required.

10. Have you filed this complaint with any other federal, state, or local agency; or with any federal or state court? _____ Yes _____ No

If yes, check all that apply:

_____ Federal agency Federal court

_____ State agency State court

_____ Local agency

11. Please provide information about a contact person at the agency/court where the complaint was filed.

Name _____

Address _____

City, State, _____ and _____ Zip _____ Code _____

Telephone Number _____

12. Please sign below. You may attach any written materials or other information that you think is relevant to your complaint.

Complainant's Signature

Date

TÍTULO VI DECLARACIÓN DE POLÍTICA PARA EL TRANSPORTE PÚBLICO

El Condado de Fort Bend está comprometido con una política de no discriminación en la conducción de su negocio, incluida la responsabilidad del Título VI de brindar servicios de transporte público equitativos y accesibles. El Departamento de Transporte Público reconoce sus responsabilidades para con la comunidad del Condado de Fort Bend en la que opera y para la sociedad a la que sirve. El Departamento de Transporte Público utilizará sus mejores esfuerzos para garantizar que ninguna persona, por motivos de raza, color u origen nacional, pueda ser excluida de participar, negarse a recibir los beneficios o ser objeto de discriminación en el Condado de Fort Bend. Programa de prestación de servicios de tránsito y prestaciones relacionadas. Además, el Departamento de Transporte Público hará todo lo posible para proporcionar servicios de transporte público equitativos y accesibles a personas de bajos ingresos o con dominio limitado del inglés. Para obtener una copia completa de la Declaración de la política del Título VI del Condado de Fort Bend para el transporte público, visite "Título VI del Condado de Fort Bend - Declaración de la Política".

La responsabilidad de llevar a cabo el compromiso del Condado de Fort Bend con las responsabilidades del Título VI recae en el Director de Transporte Público. Todos los gerentes, supervisores y empleados del Departamento de Transporte Público comparten la responsabilidad de hacer que el Programa del Título VI sea un éxito.

Se alienta a cualquier persona que considere que él o ella ha sido discriminada a denunciar dicha violación al Departamento de Transporte Público del Condado de Fort Bend dentro de los 180 días posteriores a la presunta discriminación. Si cree que ha sido excluido de participar, negado los beneficios o sujeto a discriminación por raza, color, origen nacional, idioma o nivel de ingresos según los programas del Departamento de Transporte Público del Condado de Fort Bend para la prestación de servicios de tránsito o beneficios relacionados, puede presentar una queja ante el Departamento de Transporte Público del Condado de Fort Bend, Oficial de Atención de Derechos Civiles, Transporte Público, 12550 Emily Court, Suite 400, Sugar Land, TX 77478; por teléfono (281) 633-7433; por fax (832) 471-1843; o por correo electrónico a transit@fortbendcountytexas.gov. Para obtener un formulario para presentar una queja, consulte "Formulario de quejas del Título VI del Condado de Fort Bend". Le recomendamos que presente su queja por escrito; sin embargo, los comentarios también pueden ser enviados verbalmente.

El Oficial de Derechos Civiles revisará e investigará cada queja rápidamente. Se tomarán medidas razonables para preservar cualquier información que sea confidencial. Como mínimo, el Oficial de Derechos Civiles:

- Identificar y revisar todos los documentos, prácticas y procedimientos relevantes
- Identificar y entrevistar a personas con conocimiento de la violación del Título VI, es decir, la persona que presenta la queja; testigos o cualquier persona identificada por el recurrente; cualquier persona que pueda haber estado sujeta a una actividad similar, o cualquier persona con información relevante.

Una vez que se haya completado la investigación, el Oficial de Derechos Civiles decidirá la validez de la queja y las medidas correctivas, si las hubiera, se tomarán para abordar las inquietudes del demandante. Si se determina que existe una violación del Título VI, se tomarán

de inmediato los pasos correctivos que sean apropiados y necesarios. El demandante también recibirá un informe final junto con los pasos correctivos. El proceso de investigación y el informe final no deben tomar más de veinticinco (25) días hábiles. Si no se encuentra una violación y el demandante

El Oficial de Derechos Civiles mantendrá un registro de las quejas del Título VI recibidas de este proceso que incluirán la fecha en que se presentó la queja; un resumen de los alegatos; el estado de la queja; y las medidas tomadas por el Departamento de Transporte Público del Condado de Fort Bend en respuesta a la queja. Si el condado de Fort Bend recibe una queja del Título VI en forma de un cargo formal o una demanda, la queja se enviará al Fiscal del Condado.

Las quejas también pueden presentarse ante la siguiente organización a más tardar 180 días después de la fecha de la supuesta discriminación.

Federal Transit Administration's Office of Civil Rights

Attention: Title VI Program Coordinator

East Building, 5th Floor - TCR

1200 New Jersey Ave., SE

Washington, DC 20590

202-366-4018

Para más información (en inglés) diríjase a: <https://www.transit.dot.gov/regulations-and-guidance/civil-rights-ada/file-complaint-fta>

TÍTULO VI FORMULARIO DE DENUNCIA

El Título VI de la ley de los Derechos Civiles de 1964 requiere que "ninguna persona en los Estados Unidos, por motivos de raza, color u nacionalidad, podrá ser excluido de la participación, se le niegue los beneficios o sea sujeto a discriminación en virtud de ningún programa o actividad que reciba ayuda económica federal." El Departamento de Transporte Público del Condado de Fort Bend está comprometido a una política de no discriminación en el ejercicio de sus actividades, incluyendo la responsabilidad de ofrecer servicios de transporte público, equitativo y accesible.

A cualquier persona que sienta que haya sido discriminada en su contra, se le recomienda denunciar tal violación al Departamento de Transporte Público del Condado de Fort Bend dentro de los siguientes 180 días de la presunta discriminación.

La siguiente información es necesaria para ayudarnos en el procesamiento de su queja. En caso de que requiera cualquier asistencia para llenar este formulario, por favor háganoslo saber por teléfono al (281) 633-7433 o por correo electrónico a Transit@fortbendcountytexas.gov. Llene y envíe el presente formulario a: *Fort Bend County Public Transportation Department, Attention Civil Rights Officer, 12550 Emily Court, Suite 400, Sugar Land, TX 77478*, o por fax al (832) 471-1843.

1. Nombre del denunciante _____
2. Dirección _____
3. Ciudad, Estado & Código Postal _____
4. Número de Teléfono _____ (Alternativo) _____
5. Correo electrónico _____
6. Persona que fue discriminada (si fue alguien diferente al denunciante)
Nombre _____
Dirección _____
Ciudad, Estado & Código Postal _____
Por favor explique su relación con esta persona _____
7. ¿Cuál de los siguientes motivos describe mejor la razón por la cual usted cree que la discriminación se llevó a cabo? Fue a causa de:
 - a. Raza / Color / Etnicidad _____
 - b. Nacionalidad _____
8. ¿En qué fecha sucedió la supuesta discriminación? _____

9. En sus propias palabras, describa la presunta discriminación. Explique lo que ocurrió y quien cree usted que fue responsable. Por favor utilice la parte posterior de este formulario si necesita espacio adicional.

10. ¿Ha presentado esta denuncia ante cualquier otra agencia federal, estatal o local; o en cualquier tribunal federal o estatal? _____ Si _____ No

Si es así, marque todo lo que aplica:

____ Agencia Federal Corte Federal

____ Agencia Estatal Corte Estatal

____ Agencia Local

11. Por favor proporcione información acerca de una persona de contacto en la agencia/corte donde se presentó la denuncia.

Nombre _____

Dirección _____

Ciudad, Estado & Código Postal _____

Número de teléfono _____

12. Por favor firme abajo. Usted puede agregar cualquier material escrito u otra información que considere que es pertinente a su denuncia.

Firma del Denunciante

Fecha

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APPENDIX E – LETTER OF NO COMPLAINTS



FORT BEND COUNTY PUBLIC TRANSPORTATION DEPARTMENT

PAULETTE SHELTON
Director

January 24, 2019

U.S. Department of Transportation
Federal Transit Administration
1200 New Jersey Avenue, SE
Washington, DC 20590

RE: Title VI Complaints

Dear Sir/Madam,

The Fort Bend County Transportation Department has not received any Title VI complaints during the years of 2016 to current.

Sincerely,

A handwritten signature in black ink, appearing to read "Tennille M. Jones", is written over a horizontal line.

Tennille M. Jones
Community Relations Manager
Public Transportation

12550 Emily Court • Suite 400 • Sugar Land, Texas 77478
(281) 633-RIDE (7433) • Fax (281) 243-6715

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APPENDIX F – PRESENTATIONS AND OUTREACH

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
2016						
8-Jan-16	102	Fort Bend CONNECT Meeting "Parenting Education"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
19-Jan-16	12	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
20-Jan-16	3	Fort Bend Center for Independent Living	FBCIL 12946 Dairy Ashford Rd. Ste.110 Sugar Land, TX 77478	281-980-2219	Presentation to a group of consumers w/ disabilities regarding our services and client responsibilities.	Melanie
16-Feb-16	14	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
18-Feb-16	20	Rosenberg Fort Bend Seniors Meals-On-Wheels	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Rosenberg seniors asked me to come out to answer service questions. Addressed comments and concerns.	Melanie
24-Feb-16	6	Fort Bend Center for Independent Living	FBCIL 12946 Dairy Ashford Rd. Ste.110 Sugar Land, TX 77478	281-980-2219	Presentation to a group of consumers w/ disabilities regarding our services and client responsibilities.	Melanie
11-Mar-16	85	Fort Bend CONNECT Meeting "Homelessness in FBC"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
7-Apr-16	50+	United Way - Fort Bend THRIVE Career & Resource Fair	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2304	Handed out promotional items and information. Answered questions regarding our services.	Melanie
8-Apr-16	80	Fort Bend CONNECT Meeting "Language Services in FBC"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
15-Apr-16	200+	Meyer Elementary "Careers on Wheels"	Meyer Elementary 1930 J. Meyer Rd. Rosenberg, TX 77469	832-223-2005	Presentation to groups of elementary students regarding public transportation service. Staged bus at event for children to explore.	Tennille
16-Apr-16	35	Sugar Land Earth Day Event	Sugar Land Town Square 15958 City Walk Sugar Land, TX 77479	713-965-1711	Handed out promotional items and information. Answered questions regarding our services.	Melanie & Donna A.
22-Apr-16	9	Texana - Sugar Land Clinic	Texana - S.L. 2535 Cordes Dr. Sugar Land, TX 77479	281-276-4410	Brief presentation to clinic staff regarding our services, and client responsibilities.	Melanie
26-Apr-16	20	Greenway Plaza Commute Solutions Workshop	Conference Center 3 Greenway Plaza Houston, TX 77046	713-993-2487	Commute Solutions workshop. Handed out promotional items and information to Greenway Plaza H.R. reps.	Melanie
27-Apr-16	25	Fort Bend Center for Independent Living	FBCIL 12946 Dairy Ashford Rd. Ste.110 Sugar Land, TX 77478	281-980-2219	Spring Social event. Presentation to a group of consumers w/ disabilities regarding our services and client responsibilities.	Melanie
27-Apr-16	50	Richmond-Rosenberg Town Hall Meeting	Rosenberg Civic & Rec.Center 3825 Highway 36 South Rosenberg, TX 77471	832-595-3310	Brief presentation about new PD routes during town hall meeting for Richmond/Rosenberg area. Handed out information.	Melanie & Donna

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
11-May-16	150+	Fort Bend Seniors Meals-On-Wheels "Seniors' Senior Prom"	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after event field trip as efficiently as possible.	Melanie
13-May-16	105	Fort Bend CONNECT Meeting "After the Flood"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties, including being the volunteer coordinator for May.	Melanie
14-May-16	75	Veterans' Benefits Fair	VFW Post 3903 1903 1st Street Rosenberg, TX 77471	281-238-3585	Handed out promotional items and information to Veterans and their families. Addressed comments & concerns.	Melanie
17-May-16	12	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
19-May-16	150+	Fort Bend Seniors Meals-On-Wheels "NRG Picnic"	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after field trip as efficiently as possible.	Melanie
6-Jun-16	35	St Lukes Oreintation	Houston Community College Downtown Campus	832-355-8516	Handed out information regarding TMC Service	Donna A.
9-Jun-16	200+	"My Solution Is...." Transportation Fair	Transportation Fair 3 Greenway Plaza Houston, TX 77046	713-993-2487	Handed out promotional items and information to Greenway Plaza commuters.	Melanie & Donna A.
10-Jun-16	65	Fort Bend CONNECT Meeting "Synthetic Drugs"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
16-Jun-16	150+	Fort Bend Seniors Meals-On-Wheels "Seniors' Health Fair"	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after event field trip as efficiently as possible.	Melanie
20-Jun-16	80	St Lukes Orientation	Houston Community College Downtown Campus	832-355-8516	Handed out information regarding TMC Service	Donna A.
21-Jun-16	6	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
23-Jun-16	20+	Mini Transit Fair - Investco	Investco Offices	713-215-2934	Handed out promotional items and information to Greenway Plaza commuters.	Kellie W. (TREK)
29-Jun-16	10	Fort Bend Center for Independent Living	FBCIL 12946 Dairy Ashford Rd. Ste.110 Sugar Land, TX 77478	281-980-2219	Presentation to a group of consumers w/ disabilities regarding our services and client responsibilities.	Melanie
8-Jul-16	86	Fort Bend CONNECT Meeting "Crime Victim Services"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
19-Jul-16	6	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
27-Jul-16	20	Fort Bend Center for Independent Living	FBCIL 12946 Dairy Ashford Rd. Ste.110 Sugar Land, TX 77478	281-980-2219	Presentation to a group of consumers w/ disabilities regarding our services and client responsibilities. Annual ADA Celebration!	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
28-Jul-16	60	AARP Meeting	Rosenberg Civic & Rec.Center 3825 Highway 36 South Rosenberg, TX 77471	281-633-7552	Brief presentation about services, and new PD routes during AARP meeting for Richmond/Rosenberg area. Handed out information.	Melanie
28-Jul-16	40	Main Street Program Downtown 'After Hours' Reception	Another Time Soda Fountain 800 3rd Street Rosenberg, TX 77471	832-595-3337	Commissioner Morrison devoted the first portion of his presentation to our services, the PD routes, and the work we did during the flooding and the flood recovery route.	James Hoss
4-Aug-16	150	H-GAC Communte Solutions Re-Launch Festival	Houston City Hall 901 Bagby St. Houston, TX 77002	713-993-4573	Handed out promotional items and information to festival participants.	Melanie, Tennille, & Donna A.
6-Aug-16	500+	Access Health Back-To-School Health Fair	Access Health 400 Austin Street Richmond, TX 77469	281-633-3144	Handed out promotional items and information, including PD routes, to festival participants.	Melanie
6-Aug-16	20	FBC Libraries - MC Branch Service & Volunteer Fair	M.C. Branch Library 1530 Texas Pkwy Missouri City, TX 77489	281-238-2100	Handed out promotional items and information to fair participants.	Melanie
12-Aug-16	80	Fort Bend CONNECT Meeting "Elderly Services"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
13-Aug-16	500+	Access Health Back-To-School Health Fair	Access Health 307 Texas Pkwy. Missouri City, TX 77489	281-633-3144	Handed out promotional items and information to festival participants.	Melanie
16-Aug-16	4	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
30-Aug-16	22	Project SEARCH Program	United Healthcare Bldg. 14141 Southwest Frwy. Sugar Land, TX 77478	979-268-1695	Brief presentation to students/staff of program for youth with special needs. Addressed comments and concerns.	Melanie
8-Sep-16	200+	Fort Bend Seniors Meals-On-Wheels "Labor Day Celebration"	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after event field trip as efficiently as possible.	Melanie
9-Sep-16	80	Fort Bend CONNECT Meeting "Medicare/Medicaid"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
16-Sep-16	20	Coalition for the Homeless	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	713-297-1718	Meeting to find out the needs of the homeless and services provided within FBC.	Melanie
19-Sep-16	200+	Fort Bend Seniors Meals-On-Wheels "Seniors Fair Day"	Fort Bend County Fairgrounds 4110 SH 36 Rosenberg, TX 77489	281-633-7058	Assisted in making certain all the seniors got on correct buses after event field trip as efficiently as possible.	Melanie
23-Sep-16	1000+	Fort Bend County Fair Fair Day Parade	Fort Bend County Courthouse 401 Jackson St. Richmond, TX 77469	281-633-7433	Had a bus in the parade! Handed out PD Route flyers and candy to the spectators.	Maria, Dalia, & Donna A.
29-Sep-16	250+	Fort Bend County Employee Fair	FBC Rosenberg Annex 4520 Reading Road Rosenberg, TX 77471	281-238-3336	Employee Fair - Handed out promotional items and information	Melanie & Donna S.
12-Oct-16	250+	Senior EXPO 2016	Stafford Centre 10505 Cash Rd. Stafford, TX 77477	281-633-7433	Handed out information regarding our services to seniors at the event. Answered service questions.	Melanie & Donna A.
14-Oct-16	85	Fort Bend CONNECT Meeting "Medicare/Medicaid"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
15-Oct-16	20	Cars & Crafts in Richmond	Richmond City Hall 402 Morton St. Richmond, TX 77469	832-945-0954	Handed out information regarding our services to attendees at the event. Answered service questions.	Melanie & Donna A.
18-Oct-16	6	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
28-Oct-16	10	Sugar Land Town Square Haute Halloween	S.L. Town Square 2700 Town Center Blvd. N Sugar land, TX 77479	281-276-6000	Handed out information regarding our services to attendees at the event. Answered service questions.	Dalia & Maria
3-Nov-16	12	Clements H.S. Adult Transition Program	Clements H.S. 4200 Elkins Rd. Sugar Land, TX 77478	281-327-7736	Brief presentation to a group of special education high school students regarding our services. Addressed comments and concerns.	Melanie
8-Nov-16	9	Hightower H.S. Adult Transition Program	Hightower H.S. 3333 Hurricane Ln. Missouri City, TX 77459	281-634-9388	Brief presentation to a group of special education high school students regarding our services. Addressed comments and concerns.	Melanie
9-Nov-16	40	Adult Transition Program LCISD/All High Schools	LCISD Adult Transition Campus 710 Houston St. Richmond, TX 77469	832-757-0065	Brief presentation to a group of special education high school students regarding our services. Addressed comments and concerns.	Melanie
10-Nov-16	300+	Jackson Elementary Vehicle Career Day	Jackson Elementary 301 Third St. Rosenberg, TX 77471	832-223-1805	Presentation to groups of elementary students regarding public transportation service. Staged bus at event for children to explore.	First Transit Rep
16-Nov-16	150+	Fort Bend Seniors Meals-On-Wheels Thanksgiving Luncheon	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after field trip as efficiently as possible.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
18-Nov-16	70	Fort Bend CONNECT Meeting "Holiday Celebration"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
30-Nov-16	20	Transportation Meeting @ MGCC	Catholic Charities Mamie George Center 1111 Collins Rd. Richmond, TX 77469	281-202-6200	Brief presentation to a group of consumers regarding our services and Rich-Rose PD routes. Handed out information and answered service questions.	Melanie
9-Dec-16	200+	Fort Bend Seniors Meals-On-Wheels Christmas Luncheon	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after field trip as efficiently as possible.	Melanie
10-Dec-16	25	Miracle on Morton Street Event	Richmond City Hall 402 Morton St. Richmond, TX 77469	832-945-0954	Handed out information regarding our services to attendees at the event. Answered service questions.	Melanie & Dalia
2017						
5-Jan-17	10	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
10-Jan-17	12	Fort Bend Gardens Apts.	Apts- FB Gardens 313 Lane Dr. Rosenberg, TX 77471	281-342-3596	Brief presentation to a group of consumers regarding our services and Rich-Rose PD routes. Handed out information and answered service questions.	Melanie
13-Jan-17	70	Fort Bend CONNECT Meeting "You're Hired! Employment in FBC"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
17-Jan-17	6	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
27-Jan-17	400+	Sartartia Middle School Career Day	Sartartia Middle School 8125 Homeward Way Sugar Land, TX 77479	281-634-6310	Presentation to groups of middle school students regarding careers with public transportation and our services.	Melanie
7-Feb-17	65	St. Theresa's Catholic Church The Gathering Place Seniors Meeting	St. Theresa's Catholic Church 705 St. Theresa Blvd. Sugar Land, TX 77498	281.451.3446	Brief presentation to a group of seniors regarding our services. Addressed comments and concerns.	Melanie
10-Feb-17	70	Fort Bend CONNECT Meeting "Care for the Cargiver"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
21-Feb-17	10	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
10-Mar-17	113	Fort Bend CONNECT Meeting "Mental Health"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
21-Mar-17	8	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
1-Apr-17	50	Keep Sugar Land Beautiful Sugar Land Earth Day Event	Sugar Land Town Square 15958 City Walk Sugar Land, TX 77479	281-313-5752	Handed out promotional items and information. Answered questions regarding our services.	Melanie
4-Apr-17	13	Networking Meeting	La Madeleine 2675 Town Center Blvd. N Sugar Land, TX 77479	281-265-6941	Brief presentation to meeting participants regarding our services. Addressed comments and concerns.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
11-Apr-17	15	Austin H.S. Adult Transition Program	Austin H.S. 3434 Pheasant Creek Dr. Sugar Land, TX 77498	281-634-9770	Brief presentation to a group of special education high school students regarding our services. Addressed comments and concerns.	Melanie
13-Apr-17	65	Fort Bend CONNECT Meeting "Special Ed. Rights & Resources"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
18-Apr-17	7	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
20-Apr-17	75+	Four Oaks Earth Day Event	Four Oaks 1330 Post Oak Blvd. Houston, TX 77056	713-965-1711	Handed out promotional items and information. Answered questions regarding our Galleria service.	Melanie
25-Apr-17	50	Project SEARCH Disability Awareness Program	FBISD Annex Auditorium 3119 Sweetwater Blvd. Sugar Land, TX 77479	832-939-4086	Presentation to participants regarding public transportation service. Answered service questions.	Melanie
28-Apr-17	200+	Meyer Elementary "Careers on Wheels"	Meyer Elementary 1930 J. Meyer Rd. Rosenberg, TX 77469	832-223-2005	Presentation to groups of elementary students regarding public transportation service. Staged bus at event for children to explore.	Melanie
3-May-17	75+	Fort Bend Seniors Meals-On-Wheels Seniors Health & Safety Fair	Fort Bend County Fairgrounds 4110 SH 36 Rosenberg, TX 77489	281-633-7058	Assisted in making certain all the seniors got on correct buses after event field trip as efficiently as possible.	Melanie
9-May-17	15	Bush H.S. Adult Transition Program	Bush H.S., 6707 FM 1464 Richmond, TX 77469	281-634-3837	Brief presentation to a group of special education high school students regarding our services. Addressed comments and concerns.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
10-May-17	150+	Fort Bend Seniors Meals on Wheels Seniors' Senior Prom	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after field trip as efficiently as possible.	Melanie
12-May-17	60	Fort Bend CONNECT Meeting "Summer Youth Employment"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties, which included being the volunteer coordinator for May.	Melanie
16-May-17	8	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
23-May-17	50	Outreach @ Del Webb Sweetgrass	Del Webb Lake House 707 Del Webb Blvd. Richmond, TX 77469	281-382-8123	Presentation to participants regarding public transportation service. Answered service questions.	Melanie
24-May-17	200+	Jackson Elementary Vehicle Career Day	Jackson Elementary 301 Third St. Rosenberg, TX 77471	832-223-1805	Presentation to groups of elementary students regarding public transportation service. Staged bus at event for children to explore.	Melanie
24-May-17	150+	Fort Bend County Meals on Wheels NRG Picnic	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after field trip as efficiently as possible.	Melanie
9-Jun-17	80	Fort Bend CONNECT Meeting "Benefits of a Community Health Worker"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
10-Jun-17	20	Veterans Health/Benefits Fair	VA Clinic 22001 Southwest Frwy Richmond, TX 77469	281-238-3585	Handed out promotional items and information to Veterans and their families. Addressed comments & concerns.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
16-Jun-17	150+	Fort Bend Seniors Meals on Wheels Father's Day Celebration	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after field trip as efficiently as possible.	Melanie
20-Jun-17	11	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
14-Jul-17	80	Fort Bend CONNECT Meeting "Children's Health"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties, including being the program coordinator for July.	Melanie
18-Jul-17	10	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
21-Jul-17	130	Federal Probation Re-Entry Resource Fair	Federal Courthouse 515 Rusk Ave. Houston, TX 77002	713-250-5810	Handed out promotional items and information to attendees and their families. Addressed comments & concerns.	Melanie
5-Aug-17	500+	Access Health Back-To-School Health Fair	Access Health 400 Austin Street Richmond, TX 77469	281-633-3144	Handed out promotional items and information, including PD routes, to festival participants.	Melanie
11-Aug-17	75	Fort Bend CONNECT Meeting "Marketing & Fundraising for Non-Profits"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
12-Aug-17	500+	Access Health Back-To-School Health Fair	Access Health 307 Texas Pkwy. Missouri City, TX 77489	281-633-3144	Handed out promotional items and information to festival participants.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
15-Aug-17	9	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
8-Sep-17	85	Fort Bend CONNECT Meeting "Relief & Recovery After the Storm"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
16-Sep-17	15	Fort Bend Recovers FBC Community Event	YMCA 911 Thompson Rd. Richmond, TX 77469	281-342-6185	Handed out promotional items and information to fair participants. Answered service questions.	Donna A.
19-Sep-17	4	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
21-Sep-17	400+	Fort Bend County Employee Fair	FBC Rosenberg Annex 4520 Reading Road Rosenberg, TX 77471	281-238-3336	Employee Fair - Handed out promotional items and information, including PD Route flyers. Answered service questions.	Melanie
22-Sep-17	8	George Memorial Library Disability Fair	George Memorial Library 1001 Golfview Dr. Richmond, TX 77469	281-342-4455	Handed out promotional items and information to fair participants. Answered service questions.	Melanie
25-Sep-17	150+	Fort Bend Seniors Meals-On-Wheels "Seniors Fair Day"	Fort Bend County Fairgrounds 4110 SH 36 Rosenberg, TX 77489	281-633-7058	Assisted in making certain all the seniors got on correct buses after event field trip as efficiently as possible.	Melanie
25-Sep-17	150+	Fort Bend Seniors Meals-On-Wheels "Seniors Fair Day"	Fort Bend County Fairgrounds 4110 SH 36 Rosenberg, TX 77489	281-633-7058	Assisted in making certain all the seniors got on correct buses after event field trip as efficiently as possible.	Melanie
29-Sep-16	1000+	Fort Bend County Fair Fair Day Parade	Fort Bend County Courthouse 401 Jackson St. Richmond, TX 77469	281-633-7433	Had a bus in the parade! Handed out PD Route flyers and candy to the spectators.	Donna A &

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
30-Sep-17	91	Fort Bend Recovers FBC Community Event	Arcola Community Center 13222 SH 6 Arcola, TX 77583	281-342-6185	Handed out promotional items and information to fair participants. Answered service questions.	Dalia
7-Oct-17	10	Fort Bend Recovers FBC Community Event	Irene Stern Community Center 6920 Katy-Fulshear Rd. Fulshear, TX 77441	281-342-6185	Handed out promotional items and information to fair participants. Answered service questions.	Melanie
13-Oct-17	75	Fort Bend CONNECT Meeting "Housing Issues Update"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
19-Oct-17	11	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
27-Oct-17	25	Austin H.S. Adult Transition Program	Austin H.S. 3434 Pheasant Creek Dr. Sugar Land, TX 77498	281-634-9770	Brief presentation to a group of special education high school students regarding our services. Addressed comments and concerns.	Melanie
8-Nov-17	100+	Baker Ripley Communities in Action Resource Fair	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	713-273-3223	Handed out promotional items and information to event participants. Answered service questions.	Melanie
9-Nov-17	150+	Fort Bend Seniors Meals-On-Wheels SRS Veterans Day	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after field trip as efficiently as possible.	Melanie
9-Nov-17	80	Fort Bend CONNECT Meeting "Red, White, & Blue Holidays"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
15-Nov-17	300+	Jackson Elementary Vehicle Career Day	Jackson Elementary 301 Third St. Rosenberg, TX 77471	832-223-1805	Presentation to groups of elementary students regarding public transportation service. Staged bus at event for children to explore.	Melanie
15-Nov-17	150+	Fort Bend Seniors Meals-On-Wheels Thanksgiving Luncheon	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after field trip as efficiently as possible.	Melanie
17-Nov-17	200+	Taylor Ray Elementary "Careers on Wheels Day"	Taylor Ray Elementary 2611 Ave N Rosenberg, TX 77471	832-223-2405	Presentation to groups of elementary students regarding public transportation service. Staged bus at event for children to explore.	Melanie
8-Dec-17	12	Fort Bend CONNECT Steering Committee Meeting	The Egg & I Restaurant 9920 US 90A Ste. 150C Sugar Land, TX 77478	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
13-Dec-17	15	HGAC/TWC Job Candidate & Employee Transportation (JET) - Pilot Training	TWC Workforce Solutions 28000 Southwest Frwy Rosenberg, TX 77471	713-993-2409	Brief presentation for Workforce & United Way staff regarding transportation options for jobs in the area. Answered service questions and handed out brochures.	Melanie
19-Dec-17	150+	Fort Bend Seniors Meals-On-Wheels Christmas Luncheon	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after field trip as efficiently as possible.	First Transit Rep
2018						
12-Jan-18	63	Fort Bend CONNECT Meeting "Animal Welfare & Recovery"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
18-Jan-18	6	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
19-Jan-18	400+	Sartartia Middle School Career Day	Sartartia Middle School 8125 Homeward Way Sugar Land, TX 77479	281-793-4651	Presentation to groups of middle school students regarding careers with public transportation and our services.	Melanie
9-Feb-18	75	Fort Bend CONNECT Meeting "Fort Bend Collaborative"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
15-Feb-18	30	LCISD Adult Transition Program Transition Resource Fair	LCISD Adult Transition Campus 710 Houston St. Richmond, TX 77469	832-223-0481	Handed out promotional items and information to parents of students with special needs. Answered service questions.	Melanie
3-Mar-18	50	FBISD/LCISD/Stafford MSD Summer Resource Fair	Clements H.S. 4200 Elkins Rd. Sugar Land, TX 77478	281-327-8025	Handed out promotional items and information to parents of students with special needs. Answered service questions.	Melanie
9-Mar-18	95	Fort Bend CONNECT Meeting "Transportation in FBC"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Presented at meeting, and was Program Coordinator for March. Handed out promotional items and information to various social service agencies. Performed Steering Committee member duties.	Melanie
24-Mar-18	60	Cinco Ranch Library Volunteer Service Fair	Cinco Ranch Library 2620 Commercial Center Blvd. Katy, TX 77494	281-395-1311	Handed out promotional items and information. Answered questions regarding our services.	Melanie
28-Mar-18	200	Federal Probation Resource Fair	HCC 5601 W. Loop S Houston, TX 77081	713-250-5810	Handed out promotional items and information. Answered questions regarding our services.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
28-Mar-18	30	H-GAC 2045 RTP Public Meeting - Sugar Land	Sugar Land City Hall 2700 Town Center Blvd. N Sugar Land, TX 77479	713-993-4537	Handed out promotional items and information. Answered questions regarding our services.	Melanie
31-Mar-18	60	Metro/Sunnyside Civic Association Transportation Resource Fair	Sunnyside Community Center 3502 Belfort St. Houston, TX 77051	713-615-6136	Handed out promotional items and information. Answered questions regarding our services.	Melanie
5-Apr-18	30	328th Court Transportation Meeting	Justice Center 1422 Eugene Heimann Cir. Richmond, TX 77469	281-238-3078	Presentation to infant and toddler court team staff regarding our regular services and contract services for 1115 Waiver clients.	Paulette & Melanie
14-Apr-18	200	Keep Sugar Land Beautiful Sugar Land Earth Day Event	Sugar Land Town Square 15958 City Walk Sugar Land, TX 77479	281-313-5752	Had a commuter bus at event for people to explore. Handed out promotional items and information. Answered questions regarding our services.	Melanie & Donna A.
18-Apr-18	40	Marathon Tower Earth Day Event	Marathon Tower 5555 San Felipe St. Houston, TX 77056		Handed out promotional items and information. Answered questions regarding our Galleria services.	Donna Alexander
19-Apr-18	8	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
19-Apr-18	70	Four Oaks Earth Day Event	Four Oaks 1330 Post Oak Blvd. Houston, TX 77056	713-407-8760	Handed out promotional items and information. Answered questions regarding our Galleria service.	Donna Alexander
25-Apr-18	500+	TWC -- Vocational Rehabilitation Services Transition Hiring/Resource Event	Bayou City Event Center 9401 Knight Rd. Houston, TX 77045	979-299-5306	Handed out promotional items and information. Answered questions regarding our services.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
27-Apr-18	40	Ridge Point H.S. Adult Transition Program	Ridge Point H.S. 500 Waters Lake Blvd. Missouri City, TX 77459	281-327-5200	Brief presentation to a group of special education high school students/parents/teachers regarding our services. Addressed comments and concerns.	Melanie
9-May-18	150+	Fort Bend Seniors Meals on Wheels NRG Picnic	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after event as efficiently as possible.	Melanie
11-May-18	75	Fort Bend CONNECT Meeting "Disaster Mental Health"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
17-May-18	150+	Fort Bend Seniors Meals on Wheels Seniors' Senior Prom	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after event as efficiently as possible.	Melanie
23-May-18	8	Fort Bend Center for Independent Living Transportation Fair	FBCIL 12946 Dairy Ashford Rd. Ste.110 Sugar Land, TX 77478	281-980-2219	Presentation to a group of consumers w/ disabilities regarding our services and client responsibilities. Handed out brochures and answered service questions.	Melanie
24-May-18	9	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
29-May-18	75	Brookdale Senior Living Service Fair	Brookdale First Colony 16900 Lexington Blvd. Sugar Land, TX 77479	281-903-2000	Handed out promotional items and information to residents at event. Answered questions regarding our services.	Melanie
30-May-18	200+	Texas A&M AgriLife Extension Office Senior Health & Safety Fair	FBC Fairgrounds 4310 SH 36 Rosenberg, TX 77471	281-342-3034	Handed out promotional items and information. Answered questions regarding our services.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
30-May-18	150+	Fort Bend Seniors Meals on Wheels Senior Health & Safety Fair	FBC Fairgrounds 4310 SH 36 Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after event as efficiently as possible.	Melanie
8-Jun-18	80	Fort Bend CONNECT Meeting "Point In Time Homelessness Count/HUD"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
14-Jun-18	85	Development Corporation of Richmond Second Chance Job Fair	Mamie George Center 1111 Collins Rd. Richmond, TX 77469	281-342-5456	Handed out promotional items and information. Answered questions regarding our services.	Melanie
21-Jun-18	10	Development Corporation of Richmond North Richmond "Game Night"	Friends of North Richmond 1305 Clay St. Richmond, TX 77469	281-342-5456	Handed out promotional items and information. Answered questions regarding our services. Had a DR bus staged at event.	Melanie & Oscar
3-Jul-18	150+	Fort Bend Seniors Meals on Wheels Independence Day Talent Show	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after event as efficiently as possible.	Melanie
13-Jul-18	75	Fort Bend CONNECT Meeting "Hunger & Food Resources in FBC"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties, including being volunteer coordinator for program.	Melanie
2-Aug-18	150+	Fort Bend Seniors Meals on Wheels Domino Tournament	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after event as efficiently as possible.	Melanie
4-Aug-18	750+	Access Health Back-To-School Health Fair	Access Health 400 Austin Street Richmond, TX 77469	281-633-3144	Handed out promotional items and information, including PD routes, to festival participants.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
10-Aug-18	75	Fort Bend CONNECT Meeting "Employment & Vocational Training"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
11-Aug-18	750+	Access Health Back-To-School Health Fair	Access Health 307 Texas Pkwy. Missouri City, TX 77489	281-633-3144	Handed out promotional items and information to festival participants.	Melanie
16-Aug-18	11	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
6-Sep-18	20	Access Health Staff Presentation	Access Health 400 Austin St. Richmond, TX 77469	281-633-3161	Brief presentation to staff regarding our services and client responsibilities. Answered service questions.	Melanie
7-Sep-18	150+	Fort Bend Seniors Meals on Wheels Grandparents Day	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after event as efficiently as possible.	Melanie
14-Sep-18	20	George Memorial Library Disability Fair	George Memorial Library 1001 Golfview Dr. Richmond, TX 77469	281-342-4455	Handed out promotional items and information to fair participants. Answered service questions.	Melanie
19-Sep-18	50	TSTC Community Resource Fair	TSTC Campus 26706 Southwest Frwy Rosenberg, TX 77471	346-239-3394	Handed out promotional items and information to fair participants. Answered service questions.	Melanie
20-Sep-18	500+	Fort Bend County Employee Fair	FBC Rosenberg Annex 4520 Reading Road Rosenberg, TX 77471	281-238-3336	Employee Fair - Handed out promotional items and information, including PD Route flyers. Answered service questions.	Melanie
21-Sep-18	11	Thurgood Marshall H.S. Adult Transition Program	Marshall H.S. 1220 Buffalo Run Missouri City, TX 77489	281-634-2669	Brief presentation to a group of special education high school students regarding our services. Addressed comments and concerns.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
24-Sep-18	150+	Fort Bend Seniors Meals-On-Wheels "Seniors Fair Day"	Fort Bend County Fairgrounds 4110 SH 36 Rosenberg, TX 77489	281-633-7058	Assisted in making certain all the seniors got on correct buses after event as efficiently as possible.	Melanie
27-Sep-18	8	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
3-Oct-18	200	Federal Probation Resource Fair	HCC 5601 W. Loop S Houston, TX 77081	713-250-5810	Handed out promotional items and information. Answered questions regarding our services.	Melanie
28-Sep-18 through 6-Oct-18	100+	Fort Bend County Fair	Fort Bend County Fairgrounds 4110 SH 36 Rosenberg, TX 77489	281-633-7433	Had a booth at the fair. Handed out promotional items and information. Answered questions regarding our services.	Various Staff
10-Oct-18	50	Senior EXPO 2018	Stafford Centre 10505 Cash Rd. Stafford, TX 77477	281-633-7058	Assisted in making certain all the seniors got on correct buses after field trip as efficiently as possible.	Melanie
12-Oct-18	94	Fort Bend CONNECT Meeting "Leadership in Non-Profits"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie
18-Oct-18	11	Fort Bend CONNECT Steering Committee Meeting	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Participated in Steering Committee Meeting for Monthly Fort Bend CONNECT Meetings.	Melanie
7-Nov-18	150+	Fort Bend Seniors Meals-On-Wheels Veterans Day Event	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after field trip as efficiently as possible.	Melanie
9-Nov-18	75	Fort Bend CONNECT Meeting "Tex-Mex Decompress"	United Way - Fort Bend 12300 Parc Crest Dr. Stafford, TX 77477	281-207-2300	Handed out promotional items and information to various social service agencies. Participated in Steering Committee duties.	Melanie

Date of Presentation	Attendance Number	Organization Name	Location	Contact Number	Notes	Employee
14-Nov-18	180+	Jackson Elementary Vehicle Career Day	Jackson Elementary 301 Third St. Rosenberg, TX 77471	832-223-1805	Presentation to groups of elementary students regarding public transportation service. Staged bus at event for children to explore.	Tennille
16-Nov-18	160+	Taylor Ray Elementary "Careers on Wheels Day"	Taylor Ray Elementary 2611 Ave N Rosenberg, TX 77471	832-223-2400	Presentation to groups of elementary students regarding public transportation service. Staged bus at event for children to explore.	Tennille
4-Dec-18	150+	Fort Bend Seniors Meals-On-Wheels HEB Holiday Event	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after field trip as efficiently as possible.	Melanie
15-Dec-18	75+	FBISD Transition & Disability Resource Fair	Clements H.S. 4200 Elkins Rd. Sugar Land, TX 77478	281-634-9770	Handed out promotional items and information. Answered questions regarding our services.	Melanie
18-Dec-18	150+	Fort Bend Seniors Meals-On-Wheels Holiday Event	Bud O'Sheiles Center 1330 Band Rd. Rosenberg, TX 77471	281-633-7058	Assisted in making certain all the seniors got on correct buses after field trip as efficiently as possible.	Melanie
2019						
18-Jan-19		Sartartia Middle School Career Day	Sartartia Middle School 8125 Homeward Way Sugar Land, TX 77479	281-793-4651	Presentation to groups of middle school students regarding careers with public transportation and our services.	Melanie

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APPENDIX G – ADVISORY COMMITTEE MEMBERSHIP

The Fort Bend County Public Transportation Department select their Advisory Committee based on the representation of the entire county. Each elected Commissioner and County Judge have a representative on the committee. Additionally, there is a representative from the Transportation Department as well as representatives from the community. The purpose is to challenge the Department to be more sensitive to the consumers and become more aware of service improvements the department may want to consider.

<u>Area Represented</u>	<u>Name</u>	<u>Ethnicity/Gender</u>
Fort Bend County Public Transportation	Kevin Thompson	Anglo-American/Male
County Judge	Jenetha Jones	African-American/Female
Commissioner Precinct 1	Mandi Bronsell	Anglo-American/Female
Commissioner Precinct 2	Katie Herrington	African-American/Female
Commissioner Precinct 3	Robert Pechukas	Anglo-American/Male
Commissioner Precinct 4	Danielle Garrison	Hispanic/Female
Disabled Community Representative	Laura Lavigne	Anglo-American/Female
General Public Community Representative	Pat Davis	African-American/Female
Older Adults Community Representative	Lila Smith	Anglo-American/Female
Public at Large Community Representative	Jeremy Heath	Anglo-American/Male

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APPENDIX H – FORT BEND COUNTY PUBLIC TRANSPORTATION SUBRECIPIENTS

TITLE VI AND SUBRECIPIENTS

Subrecipients will adopt the Fort Bend County's Title VI Program, including the notice to beneficiaries, complaint procedures and complaint forms, public participation plan and the language assistance plan if it is required according to their operations.

Subrecipients will be required to submit the attached Statement of Certification along with approval of minutes from their governing body that the entity has adopted the Fort Bend County Title VI Program and Procedures every year by January 30.

Annually, by January 30, subrecipient will be required to submit on their letterhead, a list of board members and committee members for the upcoming year. If board/committee positions are transit-related non-elected positions, then a breakdown of race membership is required along with a description of the process the entity used to encourage participation. Additionally, subrecipients will be required to list complaints, investigations or any lawsuits for the previous year on the same scheduled date.

Fort Bend County's Title VI Coordinator will provide blank copies of complaint forms and logs to be used by subrecipients should they have any complaints to report to the Title VI Coordinator throughout the year, who will also be available to assist.

Annually, by January 30 subrecipient is also required to submit to Fort Bend County's Title VI Coordinator a Title VI Notice to the Public, including a list of locations where the notice is posted.

Schedule of Sub recipient Title VI Program Submissions

January 30, 2020 - Subrecipients adoption of the FBC Title VI Program along with entities attachments are stored electronically by FBC Title VI Coordinator.

January 30, 2021-Subrecipients adoption of the FBC Title VI Program along with entities attachments are stored electronically by FBC Title VI Coordinator.

January 30, 2022-Subrecipients adoption of the FBC Title VI Program along with entities attachments are stored electronically by FBC Title VI Coordinator.

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**APPENDIX I – COMMISSIONER'S COURT MINUTES ADOPTING
PROGRAM**

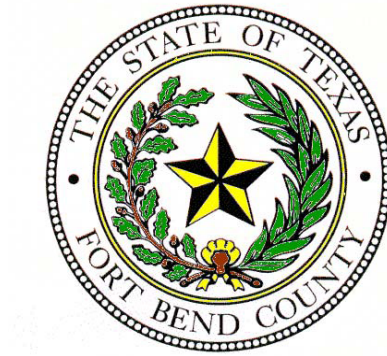
(DATE - Court Approval)

Pending Approval by
Commissioners Court
March 26, 2019

Attachment F
Financial Reports

FORT BEND COUNTY, TEXAS COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended September 30, 2016



Fort Bend County Public Transportation
Established 2005
Provided 391,372 trips in 2016

Robert Ed Sturdivant, CPA
County Auditor

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended September 30, 2016



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS

TABLE OF CONTENTS

	<u>Page(s)</u>
 <u>INTRODUCTORY SECTION</u>	
Letter of Transmittal	i-v
GFOA Certificate of Achievement	vi
List of Principal Officials	vii
Organizational Charts	viii-ix
Location Map	x
 <u>FINANCIAL SECTION</u>	
Independent Auditors' Report	1-3
Management's Discussion and Analysis	5-16
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	19
Statement of Activities	20-21
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet Governmental Funds	22
Reconciliation of the Balance Sheet to the Statement of Net Position	23
Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances (Governmental Funds) to the Statement of Activities	25
Proprietary Funds Financial Statements	
Statement of Net Position	26
Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit)	27
Statement of Cash Flows	28
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position	29
Component Unit Financial Statements	
Statement of Net Position (Deficit)	31
Statement of Revenues, Expenses, and Changes in Net Position (Deficit)	32-33
Notes to Financial Statements	34-68
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - General Fund - Budgetary Basis	70-79
Notes to Budgetary Required Supplementary Information	80-81
Schedule of Funding Progress - Texas County and District Retirement System	82-83
Notes to Pension Required Supplementary Information	84
Schedule of Funding Progress - Fort Bend County Employee Benefit Plan	85

FORT BEND COUNTY, TEXAS**TABLE OF CONTENTS****Page(s)****Other Supplementary Information**

Combining and Individual Fund Statements and Schedules	
Non-Major Fund Descriptions	91-95
Combining Balance Sheet - Non-Major Special Revenue Funds	96-103
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Special Revenue Funds	104-111
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Budgetary Basis	
Road and Bridge Special Revenue Fund	112
Drainage District Special Revenue Fund	113
Debt Service Fund	114
Combining Statement of Net Position - Internal Service Funds	115
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit) - Internal Service Funds	116
Combining Statement of Cash Flows - Internal Service Funds	117
Statement of Changes in Assets and Liabilities - Agency Funds	118

UNAUDITED STATISTICAL SECTION

Net Position by Component	120-121
Changes in Net Position	122-125
Fund Balances of Governmental Funds	126-127
Changes in Fund Balances, Governmental Funds	128-129
Assessed Value of Taxable Property	130-131
Assessed and Estimated Actual Value of Real and Personal Property	133
Property Tax Rates - Direct and Overlapping Governments	134-143
Principal Property Taxpayers	145
Property Tax Levies and Collections	146-147
Ratio of Net Long-Term Debt to Assessed Value Personal Income, and Net Long-Term Debt Per Capita	148-149
Direct and Overlapping Debt	150-153
Computation of Legal Debt Margin	154-155
Demographic and Economic Statistics	156
Largest Employers	157
Capital Assets Used in the Operation of Governmental Funds Schedule by Activity	158-159
Full-Time Equivalent County Government Employees by Function	160-161
Operating Indicators by Function	162-167





COUNTY AUDITOR
Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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

March 31, 2017

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, 2016.

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, 2016. 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 875.0 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 85 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.), a 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 funds for which the County, as the primary government, is financially accountable. The Fort Bend County Drainage District, Fort Bend County Assistance Districts (“CADs”), 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, and Fort Bend County Industrial Development Corporation are considered to meet the criteria of component units. The Toll Road Authorities, Surface Water Supply Corporation, Housing Finance Corporation, and Industrial Development Corporation have been included in the report as discretely presented component units. The Drainage District and the CADs have been included in the combining statements in other supplementary information, as they are reported as blended component units.

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

Local Economy

Fort Bend County continues to experience growth in the local economy for fiscal year 2016. This is evident by the continued increases in new home sales, labor force, and employment rate. The demand for services regarding the governmental functions performed by the County increased again in 2016. The Commissioners Court remains conservative in its 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 County.

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.

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.

The Commissioners Court presented a referendum to the voters in November 2015 to construct a judicial administration building, parking garage adjacent to the justice center, medical examiner's office, Sheriff's Office administration building, county-wide parks improvements, parks land acquisitions, Emergency Medical Services facility improvements, fairgrounds facilities, 5th Street community center expansion, Houston Community College Sienna campus acquisition, Missouri City branch library expansion/renovation, Sheriff's Office Katy area sub-station, and a new branch library west of Katy . The referendum was presented for a total of \$93.4 million and each proposition was passed by the voters as follows: Proposition 1 (parks and community centers) – 68.99%; proposition 2 (fairgrounds buildings,

parking and improvements) – 60.82%; proposition 3 (library facilities) – 69.92%; and proposition 4 (justice and public safety facilities) – 59.62%. These projects will be funded from the authorized referendum with a phased plan to meet the needs of the governmental functions. The first issuance of this authorization is planned in the summer of fiscal year 2017 as the initial projects reach construction phases.

Mobility Projects involve projects accomplished in cooperation with other entities, including the Texas Department of Transportation and other entities within Fort Bend County. The County's portion of these projects is being funded by bond authorizations approved in fiscal years 2007 and 2013. The County issued the remaining \$41 million of the 2007 authorization in May 2015 and plans to issue \$50 million of the 2013 authorization in fiscal year 2018. The County has issued a total of \$242 million in unlimited tax road bonds since fiscal year 2001. Individual projects have been completed at a total cost of approximately \$276.1 million with the aid of additional resources from other entities. The 2013 mobility bond authorization for \$184.9 million was approved by the voters in November 2013 by 73.26%. The remaining projects will be completed over the next eight years.

The Fort Bend County Toll Road Authority and the County began phase one of the Westpark Tollway extension in February 2016. The Authority issued \$64.4 million in first lien revenue bonds for the tolled lanes of phase one and preliminary construction of phase two in fiscal year 2016. The County will fund and finance the non-tolled lanes for phase one and phase two for an estimated amount of \$81.8 million from sources other than the general property tax levy.

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 capitalized 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.

Major Initiatives

Mobility remains one of the top priorities as the County continues to grow and develop. With the major roadways already heavily congested, mobility has been, and 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. As noted above in “Capital Improvement Programs” on pages iii-iv, the County is continuing with its mobility project initiatives as well as the extension of the Westpark Tollway in cooperation with the Fort Bend County Toll Road Authority.

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 Comprehensive Annual Financial Report (“CAFR”) for the year ended September 30, 2015. This was the thirtieth 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 CAFR. 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 CAFR 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 dated September 30, 2015. 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 provides 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 Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2015

Executive Director/CEO

FORT BEND COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
September 30, 2016

COMMISSIONERS COURT:

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

Robert Hebert
Richard Morrison
Grady Prestage
Andy Meyers
James Patterson

OTHER COUNTY OFFICIALS:

Tax Collector
County Clerk
District Clerk
County Treasurer
County Auditor
County Sheriff
Purchasing Agent
Budget Officer

Patsy Shultz
Laura Richard
Annie Rebecca Elliot
Jeff Council
Ed Sturdivant
Troy Nehls
Gilbert Jalomo
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, 505th District Court
District Attorney

Chad Bridges
Brady Elliott
Ronald Pope
Brenda Mullinix
Maggie Perez-Jaramillo
James Shoemake
David Perwin
John Healey

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
County Attorney

Christopher Morales
Jeff McMeans
Susan Lowery
R.H. "Sandy" Bielstein
Toni Wallace
Roy Cordes, Jr.

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

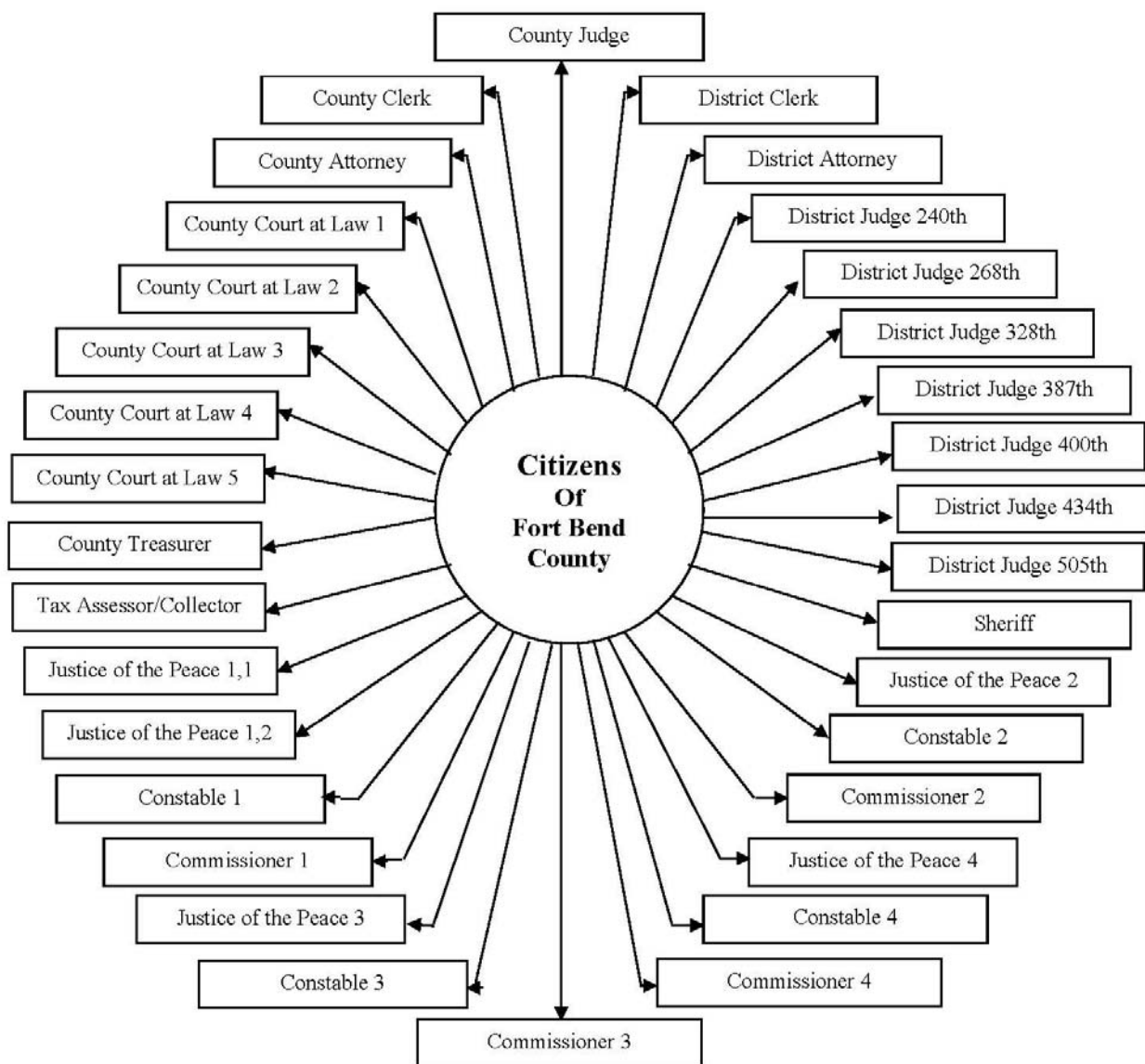
Gary Janssen
Mary Ward
Joel Clouser
Ken Cannata
Justin Joyce

CONSTABLES:

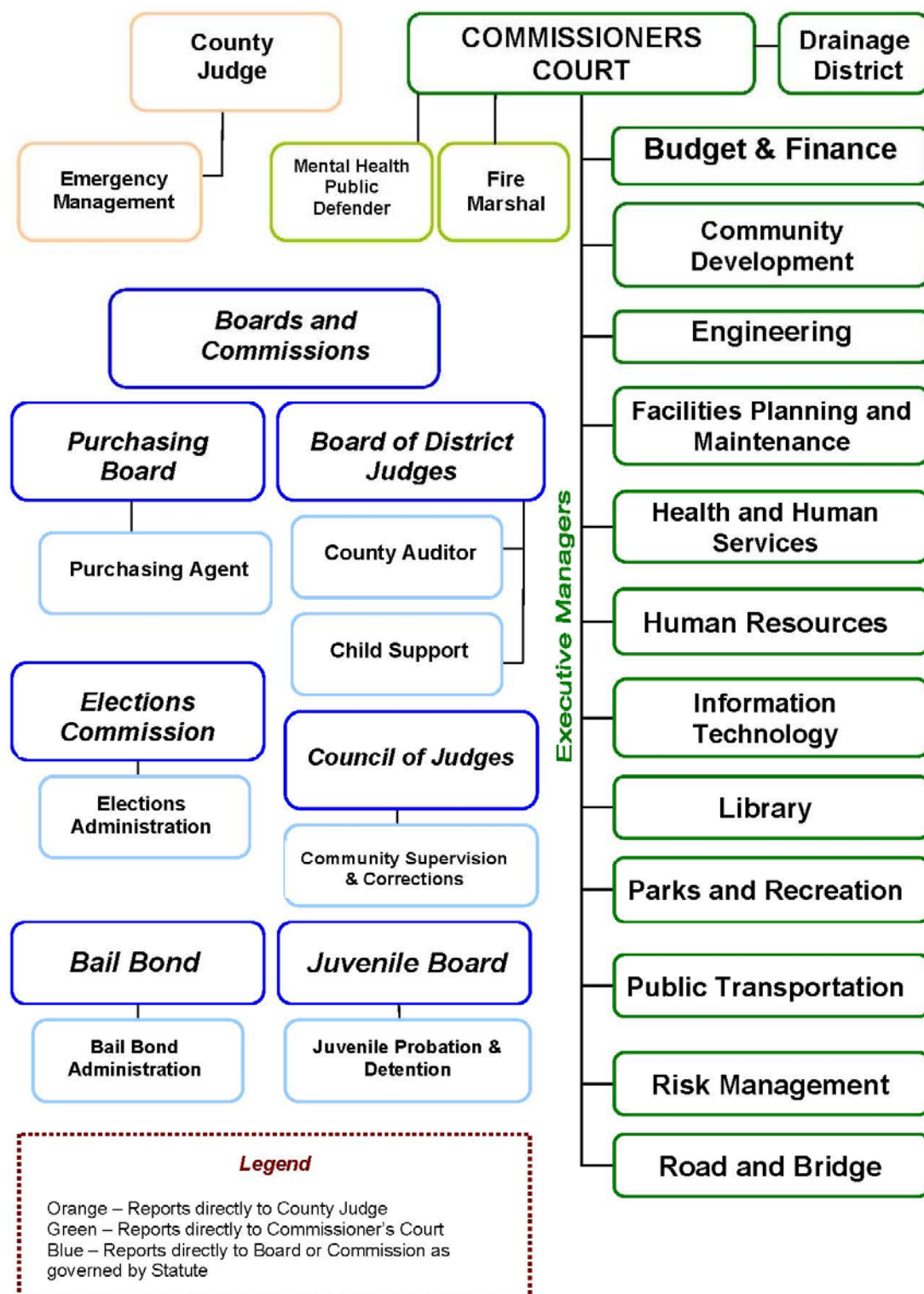
Constable, Precinct #1
Constable, Precinct #2
Constable, Precinct #3
Constable, Precinct #4

Ramon Ramirez
Ruben Davis
Rob Cook
Trevor Nehls

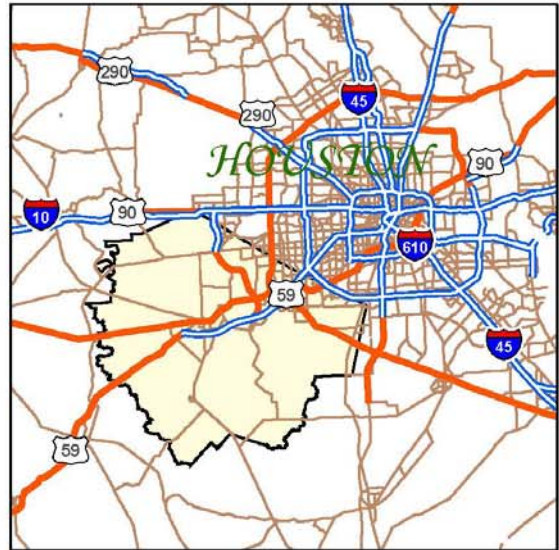
FORT BEND COUNTY, TEXAS
ORGANIZATIONAL CHART OF ELECTED OFFICIALS



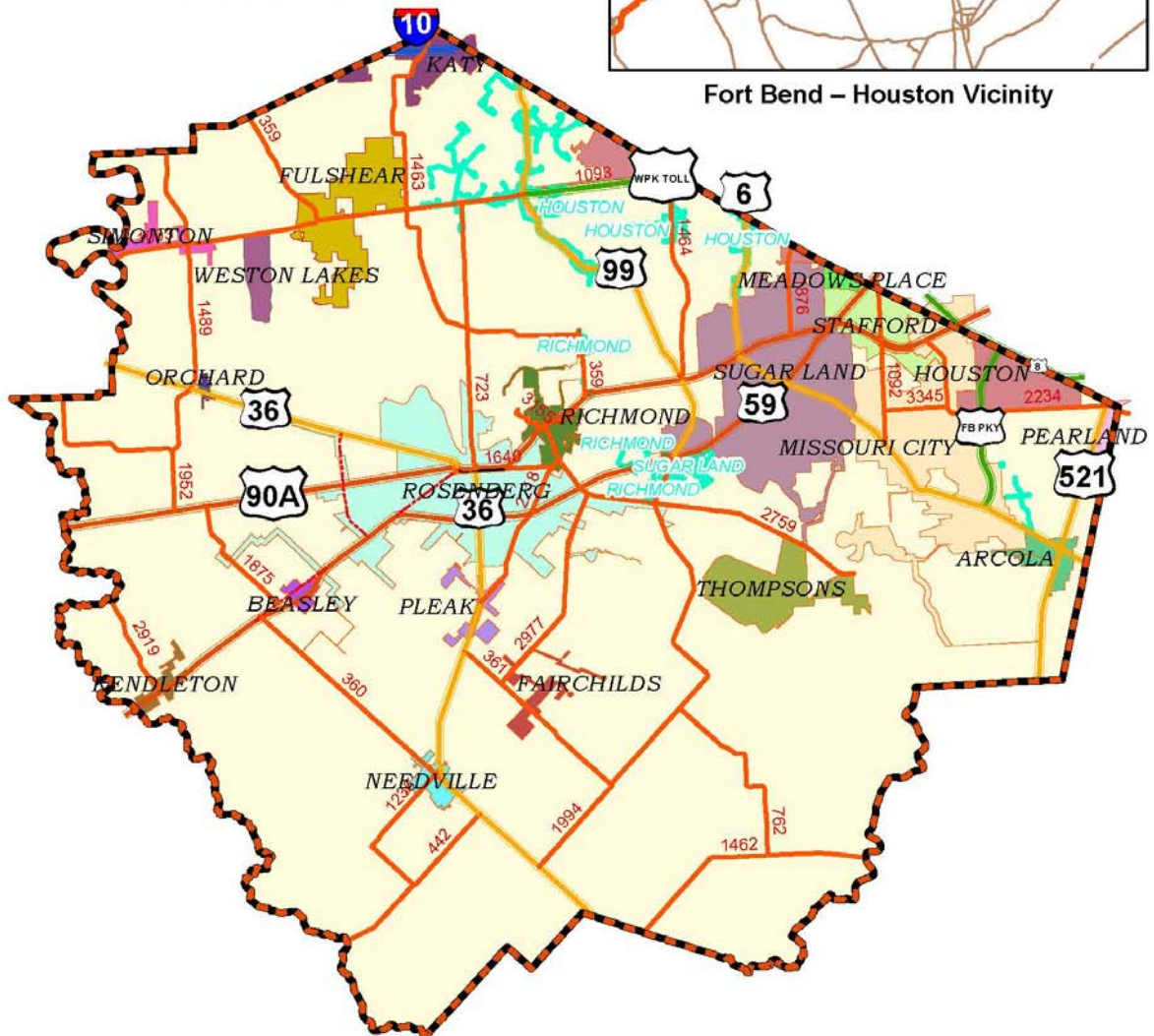
FORT BEND COUNTY, TEXAS
ORGANIZATIONAL CHART OF COUNTY DEPARTMENTS



Fort Bend County



Fort Bend – Houston Vicinity



INDEPENDENT AUDITOR'S REPORT

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental 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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility 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, 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2016, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 16 and other required supplementary information, as listed in the table of contents, on pages 70 through 85 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the budgetary comparison 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 nonmajor fund financial statements and the budgetary comparison schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2017 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.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas
March 31, 2017

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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, 2016. The following narrative includes approximate values and percentages in the wording to summarize the schedules and financials in this report that include the exact values. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v of 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 \$1.2 billion ("net position"). Of this amount, there is a deficit of \$147.8 million in unrestricted net position due to the continued increase in pension and other post-employment benefits ("OPEB") liabilities.
- The County's total net position increased by \$99.7 million.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$188.9 million, an increase of \$84.5 million from the prior year.
- At the end of the current fiscal year approximately \$37.9 million is available for spending at the government's discretion in the General Fund (unassigned fund balance). This unassigned fund balance amounts to 14.2% of total General Fund expenditures.
- The County's total assets and deferred outflow of resources increased by \$279.6 million and total liabilities and deferred inflows of resources increased by \$179.9 million during the current fiscal year.

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).

The government-wide financial statements present functions of the County that are principally supported by taxes (governmental 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 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 five discretely presented component units consist of the following:

- 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 19 through 21 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 68 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, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this comprehensive annual financial report.

The basic governmental fund financial statements can be found on pages 22 through 25 of this report.

Proprietary funds

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 fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this comprehensive annual financial report.

The basic proprietary fund financial statements can be found on pages 26 through 28 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 basic fiduciary fund financial statement can be found on page 29 of this report.

Combining component unit financial statements

The County's five 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 31 through 33 of this report.

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 on pages 34 through 68 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. The County adopts an annual appropriated budget for its General, Debt Service and certain special revenue funds. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget. Required supplementary information can be found on pages 70 through 85 of this report.

Government-Wide Financial Analysis

The following table provides a summary of the County's net position at September 30, 2016 and 2015:

CONDENSED SCHEDULE OF NET POSITION

September 30, 2016 and 2015

	Primary Government Governmental Activities	
	2016	2015*
Current and other assets	\$ 281,703,650	\$ 181,965,423
Capital assets, net	1,734,291,246	1,595,376,676
Total Assets	2,015,994,896	1,777,342,099
Deferred outflows of resources	64,146,670	23,194,398
Long-term liabilities	807,687,216	639,298,197
Other liabilities	56,211,771	48,692,455
Total Liabilities	863,898,987	687,990,652
Deferred inflows of resources	4,233,692	264,230
Net Position:		
Net investment in capital assets	1,359,840,462	1,236,758,942
Restricted		1,852,069
Unrestricted	(147,831,575)	(126,329,396)
Total Net Position	\$ 1,212,008,887	\$ 1,112,281,615

*Net Position as of October 1, 2015 was increased by \$479.5 million due to the restatement of the carrying value of its capital assets. Restated prior year capital asset values have been presented in this schedule for comparative purposes. Refer to Note 17 for more detail about the restatement.

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 \$1.2 billion at the close of the most recent fiscal year.

The County's capital assets (e.g., 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 \$1.4 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.

The deficit balance for unrestricted net position of \$147.8 million was primarily due to the growing OPEB and net pension liabilities.

The County's net position increased \$99.7 million from the prior year. This increase is primarily due to the following: increase in cash and investments of \$89.7 million due to the issuance of bonds for road and facilities projects; increase in due from component units of \$4.0 million due to an increase of accounts payable transactions at the end of September; increase in receivables of \$6.2 million; increase in capital assets of \$138.9 million due to construction of new facilities and construction and contribution of

new roads; an increase in OPEB liability of \$35.6 million, an increase of \$4.3 million due to the ambulance service overpayment liability; an increase of \$96.7 million in bonds payable and related premiums; and an increase in unearned revenue of \$2.9 million primarily due to reimbursement agreements with other jurisdictions to fund current debt service related to a specific project.

The following table provides a summary of the County's operations for the years ended September 30, 2016 and 2015:

SCHEDULE OF CHANGES IN NET POSITION

For the years ended September 30, 2016 and 2015

	Primary Government Governmental Activities	
	2016	2015**
Revenues		
Program revenues:		
Charges for services	\$ 51,970,902	\$ 47,638,105
Operating grants and contributions	38,115,985	36,841,200
Capital grants and contributions	126,855,630	32,984,374
General revenues:		
Property taxes	270,349,769	264,741,926
Sales taxes	6,958,956	5,789,362
Earnings on investments	1,761,994	904,359
Other	7,520,474	7,138,231
Total Revenues	503,533,710	396,037,557
Expenses		
General administration	61,923,654	49,953,700
Financial administration	10,668,228	9,923,190
Administration of justice	106,035,587	97,317,659
Construction and maintenance	78,151,431	80,574,657
Health and human services	43,153,506	36,721,273
Cooperative services	1,215,874	1,150,926
Public safety	64,704,958	63,537,941
Parks and recreation	4,545,562	4,133,419
Libraries and education	18,446,773	17,638,589
Interest on long-term debt	14,960,865	14,108,075
Total Expenses	403,806,438	375,059,429
Change in net position for the year	99,727,272	20,978,128
Net Position, Beginning - as originally presented	632,734,387	611,756,259
Change in capital assets **	479,547,228	479,547,228
Net Position, Ending	\$1,212,008,887	\$1,112,281,615

**During the fiscal year ended September 30, 2016, the County restated the carrying value of its capital assets. The restatement of prior year capital assets has increased the ending net position balance but the related activities have not been presented in this schedule. See Note 17 for more information on the restatement.

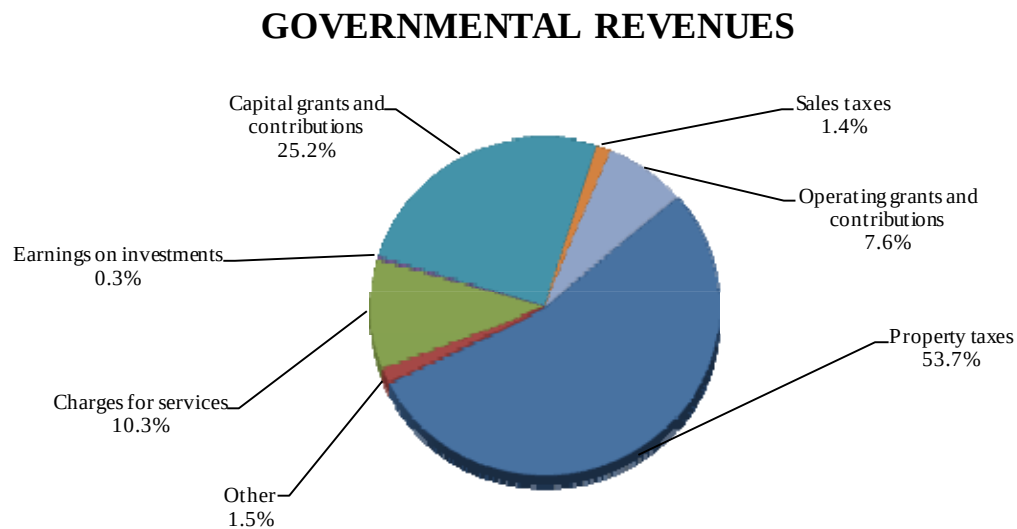
At the end of the current fiscal year, the County was able to report a positive balance in net position for the government as a whole. The same situation held true for the prior fiscal year.

Governmental activities increased the County's net position by \$99.7 million. This increase is up from last year's increase of \$21.0 million. The key elements of this change in net position are as follows:

- Increase in charges for services of \$4.3 million due to an increase in services from all the governmental functions.
- Increase in operating grants and contributions of \$1.3 million due to an increase of \$3.4 million in federal and state grant payments and reimbursements offset by a decrease of \$1.9 million in local funding on projects and grants.
- Increase in capital grants and contributions of \$93.9 million primarily due to an increase in infrastructure donated to the County.
- Increase in property taxes of \$5.6 million due to an increase in property valuations.
- Increase in sales taxes of \$1.2 million due to an increase in sales from current and new businesses located in the County Assistance Districts.
- Increase in earnings on investments of \$0.9 million due to an increase in investable cash and more aggressive investing.
- Increase in other revenue of \$0.4 million primarily due to facilities reimbursements received.
- General administration expenses increased by \$12.0 million primarily due to the following:
 - Increase of \$3.4 million in payroll and related costs.
 - Increase of \$0.7 million due to TIRZ payments made in the current year.
 - Decrease of \$0.8 million in allocation of the net operational activity of the Internal Service Funds.
 - Increase of \$1.1 million in pension and retirement costs.
 - Increase of \$3.4 million in operating expenses.
 - Increase of \$4.5 million in County Attorney fees due to a reimbursement of EMS Ambulance Services overpayments received from Medicare and other federal providers caused by incorrect billing in prior years.
- Financial administration expenses increased by \$0.7 million primarily due to the following:
 - Increase of \$0.6 million in payroll and related costs.
 - Decrease of \$0.3 million in allocation of the net operational activity of the Internal Service Funds.
 - Increase of \$0.4 million in pension and retirement costs.
- Administration of justice expenses increased by \$8.7 million primarily due to the following:
 - Increase of \$6.1 million in payroll and related costs.
 - Decrease of \$2.4 million in allocation of the net operational activity of the Internal Service Funds.
 - Increase of \$3.4 million in pension and retirement costs.
 - Increase of \$1.5 million in operating expenses.
- Construction and maintenance expenses decreased by \$2.4 million primarily due to the following:
 - Increase of \$1.1 million in payroll and related costs.
 - Increase of \$0.6 million in pension and retirement costs.
 - Decrease of \$0.5 million in allocation of the net operational activity of the Internal Service Funds.
 - Increase of \$2.7 million in fees paid by the County Assistance Districts.
 - Decrease of \$21.7 million in fees due to a decrease in payments made to other jurisdictions for contributions for infrastructure.
 - Decrease of \$1.3 million in assets donated to component unit.
 - Increase of \$15.3 million in depreciation due to the correction of infrastructure assets undervalued in prior years.
 - Increase of \$1.3 million in operating expenses.
- Health and human services expenses increased by \$6.4 million due to:
 - Increase of \$3.3 million in payroll and related costs.
 - Decrease of \$0.6 million in allocation of the net operational activity of the Internal Service Funds.
 - Increase of \$1.1 million in pension and retirement costs.

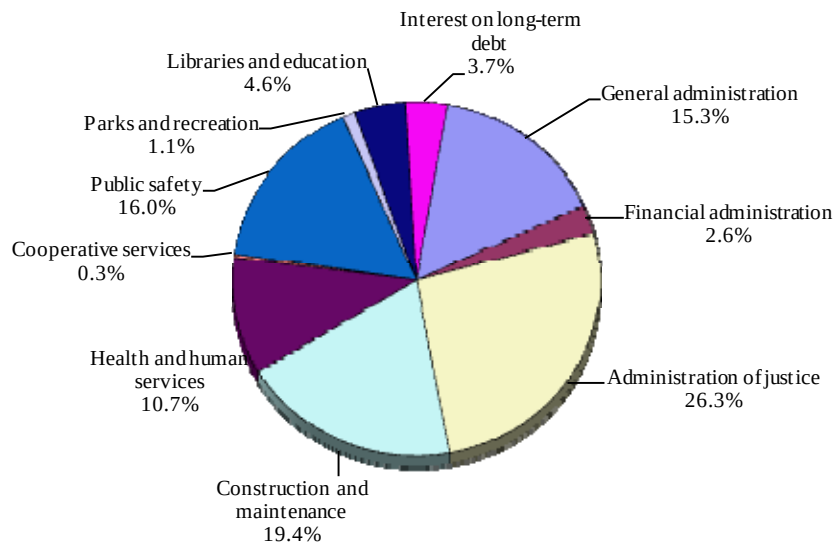
- Increase of \$2.6 million in operating expenses.
- Public safety expenses increased by \$1.2 million primarily due to the following:
 - Increase of \$3.3 million in payroll and related costs.
 - Decrease of \$1.4 million in allocation of the net operational activity of the Internal Service Funds.
 - Increase of \$1.9 million in pension and retirement.
 - Absence of \$2.7 million in radio replacements for the Sheriff's Office from the prior year.
- Parks and recreation expenses increased by \$0.4 million primarily due to the following:
 - Increase of \$0.2 million in payroll and related costs.
 - Increase of \$0.1 million in pension and retirement costs.
 - Increase of \$0.1 million in depreciation.
- Libraries and education expenses increased by \$0.8 million primarily due to the following:
 - Increase of \$0.6 million in payroll and related costs.
 - Increase of \$0.4 million in pension and retirement costs.
 - Decrease of \$0.3 million in allocation of the net operational activity of the Internal Service Funds.
 - Increase of \$0.1 million in operating expenses.
- Interest on long-term debt increased by \$0.9 million due to an increase in total debt.

Governmental revenues for fiscal year 2016 are graphically displayed as follows:



Governmental functional expenses for fiscal year 2016 are graphically displayed as follows:

GOVERNMENTAL FUNCTIONAL EXPENSES



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 \$188.9 million. Of this, \$37.9 million is unassigned fund balance and available for day-to-day operations within the General Fund. \$8.3 million is committed fund balance for capital projects within the General Fund. \$142.5 million is restricted fund balance for General (\$0.3 million), Debt Service (\$1.1 million), Capital Projects (\$89.5 million), and the non-major special revenue funds (\$51.6 million). \$0.3 million is non-spendable fund balance for the General Fund (\$0.3 million) and the non-major special revenue funds (\$28.0 thousand).

There was an increase in the combined fund balance of \$84.5 million from the prior year for the governmental funds. This overall increase was made up of an increase in the Capital Projects Funds of \$77.4 million, a decrease in the Debt Service Fund of \$1.7 million, an increase in Non-major Special Revenue Funds of \$8.0 million, and an increase in General Fund balance of \$0.8 million, which is down from the previous year's increase of \$8.4 million. This net decrease in change in fund balance for General Fund of \$7.6 million is primarily due to the following factors:

- Increase in General Fund property tax allocation of \$22.6 million due to increased property valuations.
- Increase in fees of office collections of \$2.1 million due to increase in services from all the governmental functions.
- Increase in intergovernmental revenues of \$1.5 million primarily due to an increase in grant funding of \$2.6 million, offset by a \$1.0 million decrease in funding of projects from local jurisdictions.

- Increase in earnings on investments of \$0.4 million due to an increase in investable cash and more aggressive investing.
- Increase in miscellaneous revenues of \$1.1 million primarily due to a \$1.3 million reimbursement from County Assistance District #2 and \$1.4 million in facilities reimbursements received in the current year, offset by a decrease of \$1.7 million in sales proceeds.
- General administration expenditures increased by \$10.8 million primarily due to:
 - Increase in payroll and related costs of \$2.3 million due to added positions, cost-of-living adjustments, and an increase in insurance funding.
 - Increase of \$0.7 million in TIRZ payments.
 - Increase of \$1.0 million due to costs related to flooding events.
 - Increase of \$1.5 million in grant payments on the AirCheck Texas program.
 - Increase of \$4.5 million due to a reimbursement of ambulance services payments.
- Financial administration expenditures increased by \$0.7 million primarily due to an increase in payroll and related costs due to added positions, cost-of-living adjustments, and an increase in insurance funding.
- Administration of justice expenditures increase by \$7.0 million primarily due:
 - Increase in payroll and related costs of \$4.8 million due to added positions, cost-of-living adjustments, and an increase in insurance funding.
 - Increase of \$1.1 million for additional courts added during the current year.
 - Increase of \$0.8 million in costs of Public Defender grant.
- Health and welfare expenditures increased by \$5.0 million primarily due to:
 - Increase in payroll and related costs of \$3.2 million due to added positions, cost-of-living adjustments, and an increase in insurance funding.
 - Increase in 1115 Waiver project expenses of \$0.8 million.
 - Increase in Indigent Healthcare costs of \$0.5 million.
- Public safety expenditures increased by \$1.2 million primarily due to:
 - Increase in payroll and related costs of \$3.1 million due to added positions, cost-of-living adjustments, and an increase in insurance.
 - Decrease of \$1.6 million in non-capital project costs.
- Parks and recreation expenditures increased by \$0.2 million primarily due to an increase in payroll and related costs due to added positions, cost-of-living adjustments, and an increase in insurance funding.
- Libraries and education increased by \$0.8 million primarily due to:
 - Increase in payroll and related costs of \$0.5 million due to added positions, cost-of-living adjustments, and an increase in insurance funding.
 - Increase in maintenance costs of the Library facilities of \$0.2 million.
- Capital outlay increased by \$8.7 million primarily due to an increase in right of way acquisitions.
- Transfers out increased by \$0.6 million primarily due to:
 - Increase in funding of the Juvenile Probation fund of \$1.1 million.
 - Decrease in funding contribution to the Mobility Projects funds of \$0.4 million.

The Debt Service Fund balance decreased by \$1.7 million which is \$1.7 million less than the previous year's increase of \$25 thousand primarily due to a budgeted decrease in fund balance. The Debt Service Fund balance was budgeted for the current year to decrease by \$1.2 million; however, there was an actual decrease in fund balance of \$1.7 million. This variance was caused primarily by an increase of \$251 thousand in tax revenues collected over budgeted amount, and an increase in other financing uses of \$684 thousand attributable to debt refunding, which was unbudgeted.

Proprietary Funds - The County's proprietary funds consist of insurance related internal service funds.

The Employee Benefits Fund had a net position balance at fiscal year-end of \$4.4 million, which is an improvement of \$4.6 million over the prior year's deficit net position of \$0.2 million. This increase was primarily caused by an increase in county allocations to the Employee Benefits Fund.

The Other Self-Funded Insurance Fund has a net position balance of \$0.5 million at fiscal year-end, which is an improvement of \$2.0 million over the prior year's deficit net position balance of \$1.5 million. This increase was primarily to an increase in allocation for the Other Self-Funded Insurance Fund and a decrease in general administrative cost.

General Fund Budgetary Highlights

During the year there was a net decrease of \$12.8 million in expenditure appropriations between the original and final amended budget. The main components of this decrease were based on the following: \$8.2 million decrease for general administration; \$1.8 million decrease for health and welfare; \$0.4 million decrease in construction and maintenance; and \$2.0 million decrease for public safety.

General Fund revenues exceeded the amended budget by \$3.1 million for the year. The reasons for this surplus are detailed as follows:

- Property taxes resulted in a \$1.9 million excess over budget due to increased collection rate.
- Fees and fines resulted in \$1.2 million in excess revenues due to continued increased collections of fines, fees and court costs.

General Fund expenditures exceeded the amended budget by \$3.7 million for the year. This was primarily due to a major budgetary shortfall of \$4,487,147 for the County Attorney, caused by an unbudgeted reimbursement of ambulance service overpayments. There were also minor budgetary shortfalls within budget categories of some departments. These minor shortfalls were not covered by budget transfers at the end of the year due to materiality and that the overall departmental expenditure budget had a surplus. The individual governmental function's budgetary performance for significant negative variances is detailed as follows:

- In addition to the major budget shortfall for the County Attorney, general administration had one minor budget shortfall within individual budget categories for Facilities Management and Planning of \$4,272. These combined shortfalls did cause an overall budget deficit within general administration. Procedures have been put in place to prevent this in the future.
- Administration of justice had one budget shortfall within individual budget categories for County Court-at-Law #3 of \$235,258. This shortfall did not cause an overall budget deficit within administration of justice, however, procedures have been put in place to prevent this in the future.
- Health and welfare had one budget shortfall within individual budget categories for Ambulance-EMS of \$419. This shortfall did not cause an overall budget deficit within health and welfare, however, procedures have been put in place to prevent this in the future.
- Cooperative Services had one budget shortfall within budget categories for Extension Service of \$4,579. This shortfall did not cause an overall budget deficit with cooperative services, however, procedures have been put in place to prevent this in the future.

Capital Assets and Debt Administration

Capital Assets - At the end of fiscal year 2016, the County's governmental activities had invested \$1.7 billion in a variety of capital assets and infrastructure, as reflected in the following schedule. This represents an increase of approximately \$138.9 million over the previous fiscal year.

	Governmental Activities	
	2016	2015*
Non-Depreciable Capital Assets		
Land	\$ 417,808,330	\$ 383,866,412
Construction in progress	48,223,387	39,528,860
Depreciable Capital Assets, Net		
Vehicles	14,564,064	14,484,339
Office furniture and equipment	5,510,222	6,290,410
Machinery and equipment	11,054,002	10,443,148
Buildings, facilities and improvements	262,624,295	259,833,336
Infrastructure	974,506,946	880,930,171
Totals	\$ 1,734,291,246	\$ 1,595,376,676

*as restated. See Note 17 for more information.

Construction in progress at year-end represents: Road construction (\$38.4 million); facility construction and improvements (\$5.2 million); library construction (\$0.3 million); parks and fairgrounds improvements (\$1.9 million); software initiatives (\$1.3 million); transportation facility (\$0.8 million); and helicopter retrofit (\$0.4 million).

Long-Term Debt - The County had total bonds outstanding of \$410.6 million at fiscal year-end. This is an increase of \$68.9 million from the prior year due to the issuance of the 2016 Unlimited Tax Road and Refunding Bonds and the 2016 Facilities Limited Tax Road and Refunding Bonds, offset by scheduled debt service payments made during fiscal year 2016. OPEB liability increased by \$35.6 million based on the actuarial valuation dated September 30, 2016, to a total balance of \$256.9 million. Net pension liability increased by \$49.2 million based on the actuarial valuation dated December 31, 2015, to a total balance of \$70.6 million

	Governmental Activities	
	2016	2015
General obligation bonds	\$ 410,560,000	\$ 341,640,000
Premiums on bonds	62,444,495	34,625,782
Accrued compensated absences	7,195,732	6,948,338
Other post-employment benefits ("OPEB") obligation	256,897,972	221,281,360
Net pension liability	70,589,017	21,429,052
Totals	\$ 807,687,216	\$ 625,924,532

The County received an insured rating of Aaa from Moody's and Standard and Poors on issuances prior to 2009. Subsequent County issuances were not insured and therefore retained the uninsured ratings. The uninsured ratings were Aa1 from Moody's and AA+ from Fitch.

The Fort Bend County Housing Finance Corporation ("FBCHFC"), a component unit of the County, issues conduit debt in the form of tax-exempt bonds for the purpose of providing below-market interest rate financing to qualified homebuyers and developers of affordable rental housing, and sponsorship of the federal low-income housing tax credit program. The tax-exempt bonds issued by FBCHFC do not constitute a debt or pledge of faith by FBCHFC, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. As of September 30, 2016, approximately \$8.8 million of total bonds were outstanding.

The Fort Bend County Industrial Development Corporation (“FBCIDC”), a component unit of the County, issues conduit debt in the form of bonds to finance all or part of the cost of one or more projects as defined in the Development Corporation Act of 1979, Article 5190.6, Vernon’s Annotated Texas Civil Statutes, as amended. The bonds issued by the Corporation do not constitute a debt or pledge of faith by FBCIDC, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. As of September 30, 2016, approximately \$129.6 million of total bonds were outstanding.

Additional information on capital assets and long-term debt is available in Notes 6 and 8, 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 716,087 in 2016 and is expected to grow to 807,660 by 2020.

The number of households has increased to 229,900 in 2016 and is expected to grow to 258,820 by 2020. Mean household income for 2016 is \$187,460 and is estimated to rise to \$205,547 by 2020. Income per capita is currently \$59,793 and is expected to grow to \$66,199 by 2020.

The Commissioners Court approved a \$346.3 million total budget for the 2017 fiscal year. This is a 8.77% increase over the adopted 2016 fiscal year budget. The increase in the budget is primarily due to payroll costs of \$30.3 million as a result of a county-wide cost of living increase along with 82 new positions. There was also a scheduled increase in debt service of \$1.9 million. These increases were offset by a decrease in capital outlay of \$ 4.0 million. The overall tax rate decreased from \$0.489 per \$100 of assessed valuation for 2016 to \$0.474 per \$100 valuation for 2017.

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, 2016*

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 190,603,783	\$ 116,797,263
Investments	22,047,766	31,103,441
Receivables:		
Property taxes, net	6,158,766	
Sales taxes	1,179,353	
Grants	11,388,599	
Fines and fees	27,703,056	
Other	10,276,404	4,814,638
Prepaid items	298,067	
Due from component units	12,047,856	
Capital assets, not being depreciated	466,031,717	102,602,160
Capital assets, net of accumulated depreciation	1,268,259,529	282,213,600
Total Assets	2,015,994,896	537,531,102
Deferred Outflows of Resources		
Deferred charges-debt refunding	9,171,473	9,630,508
Deferred outflows related to pension activities	54,975,197	
Total Deferred Outflows of Resources	64,146,670	9,630,508
Liabilities		
Accounts payable and accrued expenses	46,207,991	3,900
Retainage payable	842,685	1,435,067
Accrued interest payable	1,605,345	1,579,856
Unearned revenues	6,928,612	
Due to primary government		12,047,856
Due to other governments	627,138	
Long-term Liabilities:		
Long-term liabilities due within one-year	23,218,933	5,390,000
Long-term liabilities due in more than one-year	713,879,266	447,507,481
Net pension liability	70,589,017	
Total Liabilities	863,898,987	467,964,160
Deferred Inflows of Resources		
Deferred inflows related to pension activities	4,233,692	
Total Deferred Inflows of Resources	4,233,692	
Net Position (Deficit)		
Net investment in capital assets	1,359,840,462	(868,707)
Restricted for:		
Debt service		19,944,002
Unrestricted	(147,831,575)	60,122,155
Total Net Position	\$ 1,212,008,887	\$ 79,197,450

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS**STATEMENT OF ACTIVITIES***For the Year Ended September 30, 2016*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 61,923,654	\$ 8,561,186	\$ 4,380,173	\$ 89,000
Financial administration	10,668,228	8,143,353		
Administration of justice	106,035,587	8,700,278	10,823,506	
Construction and maintenance	78,151,431	7,121,643	390,265	125,334,640
Health and human services	43,153,506	10,263,992	18,361,326	
Cooperative services	1,215,874		21,586	
Public safety	64,704,958	8,733,631	3,994,478	28,000
Parks and recreation	4,545,562	158,626	98,583	1,403,990
Libraries and education	18,446,773	288,193	46,068	
Interest on long-term debt	14,960,865			
Total Primary Government	\$ 403,806,438	\$ 51,970,902	\$ 38,115,985	\$ 126,855,630
Component Units:				
FBC Surface Water Supply Corporation	\$	\$	\$	\$
FBC Toll Road Authority	23,319,629	29,480,671		95,000
FB Grand Parkway Toll Road Authority	18,152,184	24,172,876		
FBC Housing Finance Corporation	23,516	151,953		
FBC Industrial Development Corporation	71,453			
Total Component Units	\$ 41,566,782	\$ 53,805,500	\$	\$ 95,000

General Revenues:

Property taxes, penalties, and interest

Sales taxes

Earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Position

Net Position, Beginning of Year

Prior period adjustments

Net Position, End of Year*The accompanying notes are an integral part of these financial statements.*

Net (Expense) Revenue and Changes in Net Position	
Primary Government	Component Units
Governmental Activities	
\$ (48,893,295)	\$
(2,524,875)	
(86,511,803)	
54,695,117	
(14,528,188)	
(1,194,288)	
(51,948,849)	
(2,884,363)	
(18,112,512)	
(14,960,865)	
<u>(186,863,921)</u>	
	6,256,042
	6,020,692
	128,437
	<u>(71,453)</u>
	<u>12,333,718</u>
270,349,769	
6,958,956	
1,761,994	825,349
7,520,474	103,081
<u>286,591,193</u>	<u>928,430</u>
99,727,272	13,262,148
632,734,387	65,935,302
479,547,228	
<u>\$1,212,008,887</u>	<u>\$ 79,197,450</u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS****September 30, 2016**

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals Governmental Funds
Assets					
Cash and cash equivalents	\$ 47,937,531	\$ 1,074,764	76,540,402	\$ 53,974,947	\$ 179,527,644
Investments			22,047,766		22,047,766
Taxes receivable, net	4,913,128	331,085		2,093,906	7,338,119
Grants receivable	10,567,490			821,109	11,388,599
Fines and fees receivable	27,703,056				27,703,056
Other receivables	3,844,944	3,775,612	56,285	2,297,864	9,974,705
Due from other funds	13,100,151			112,444	13,212,595
Due from component units	12,047,856				12,047,856
Prepaid items	270,023			28,044	298,067
Total Assets	\$ 120,384,179	\$ 5,181,461	\$ 98,644,453	\$ 59,328,314	\$ 283,538,407
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 36,764,139	\$	\$	\$ 32,780	\$ 36,796,919
Accrued payroll	2,932,166				2,932,166
Retainage payable	61,832		626,833	154,020	842,685
Due to other funds			8,535,383	4,097,223	12,632,606
Due to other governments	627,138				627,138
Unearned revenues	694,246	3,763,978		2,470,388	6,928,612
Total Liabilities	41,079,521	3,763,978	9,162,216	6,754,411	60,760,126
Deferred Inflows of Resources					
Unavailable revenue-property taxes	4,913,128	331,085		914,553	6,158,766
Unavailable revenue-other	27,703,056				27,703,056
Total Deferred Inflows of Resources	32,616,184	331,085		914,553	33,861,822
Fund Balances					
Nonspendable	270,023			28,044	298,067
Restricted	257,923	1,086,398	89,482,237	51,643,816	142,470,374
Committed	8,278,285				8,278,285
Unassigned	37,882,243			(12,510)	37,869,733
Total Fund Balances	46,688,474	1,086,398	89,482,237	51,659,350	188,916,459
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 120,384,179	\$ 5,181,461	\$ 98,644,453	\$ 59,328,314	\$ 283,538,407

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET TO
THE STATEMENT OF NET POSITION
September 30, 2016

Total fund balances, governmental funds	\$ 188,916,459

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.	1,733,644,115

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	33,861,822

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.	4,966,074

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 payable	(410,560,000)
Deferred charges on debt refunding	9,171,473
Compensated absences	(7,195,732)
Other post-employment benefits ("OPEB") obligation	(256,897,972)
Premiums on issuance of debt	(62,444,495)

Net pension liability 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.	(19,847,512)

Accrued interest is not due and payable in the current period and therefore not reported in the funds.	<u>(1,605,345)</u>

Net Position of Governmental Activities	<u><u>\$ 1,212,008,887</u></u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the Year Ended September 30, 2016*

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals Governmental Funds
Revenues					
Property taxes	\$ 208,164,429	\$ 33,485,251	\$	\$ 29,322,721	\$ 270,972,401
Sales taxes				6,958,956	6,958,956
Fines and fees	38,492,838			11,739,125	50,231,963
Intergovernmental	27,416,195		1,633,247	10,623,655	39,673,097
Earnings on investments	1,098,322	56,403	225,910	369,996	1,750,631
Miscellaneous	6,463,232			1,450,450	7,913,682
Total Revenues	281,635,016	33,541,654	1,859,157	60,464,903	377,500,730
Expenditures					
Current:					
General administration	54,297,274		145,552	1,651,152	56,093,978
Financial administration	9,056,117			7,470	9,063,587
Administration of justice	67,198,866		1,000	22,516,051	89,715,917
Construction and maintenance	2,737,885		8,904,192	31,633,515	43,275,592
Health and human services	35,534,009			2,780,618	38,314,627
Cooperative services	1,050,282				1,050,282
Public safety	53,789,913			603,676	54,393,589
Parks and recreation	3,297,608		7,200	2,730	3,307,538
Libraries and education	15,159,262			56,615	15,215,877
Capital Outlay	25,237,168		29,681,709	6,692,486	61,611,363
Debt Service:					
Principal		18,480,000			18,480,000
Interest and fiscal charges		15,506,610			15,506,610
Bond issuance costs		563,745	752,493		1,316,238
Total Expenditures	267,358,384	34,550,355	39,492,146	65,944,313	407,345,198
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,276,632	(1,008,701)	(37,632,989)	(5,479,410)	(29,844,468)
Other Financing Sources (Uses)					
Transfers in	17,200			13,763,470	13,780,670
Transfers (out)	(13,539,414)			(241,256)	(13,780,670)
General obligation bonds issued			96,640,000		96,640,000
Premium on general obligation bonds issued			18,416,480		18,416,480
Refunding bonds issued		73,120,000			73,120,000
Payment to refunded bond escrow agent		(89,544,194)			(89,544,194)
Premium on refunding bonds issued		15,739,791			15,739,791
Total Other Financing Sources (Uses)	(13,522,214)	(684,403)	115,056,480	13,522,214	114,372,077
Net Change in Fund Balances	754,418	(1,693,104)	77,423,491	8,042,804	84,527,609
Fund Balances, Beginning of Year	45,934,056	2,779,502	12,058,746	43,616,546	104,388,850
Fund Balances, End of Year	\$ 46,688,474	\$ 1,086,398	\$ 89,482,237	\$ 51,659,350	\$ 188,916,459

The accompanying notes are an integral part of these financial statements.

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, 2016**

Net change in fund balances - total governmental funds \$ 84,527,609

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 (\$61,611,363) exceeded depreciation (\$47,302,167) in the current period. 14,309,196

Capital contributions of infrastructure are reported in the government-wide financial statements but not in the fund financial statements. 124,838,215

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 sold. (270,496)

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 (169,760,000)
Premium on bonds issued (34,156,271)

Repayments:

Principal repayments 18,480,000
Payment to escrow agent for refunding 89,544,194

Pension contributions made during the year, are treated as expenditures in the governmental funds but are treated as a reduction in pension liability in government wide financial statements. 16,282,151

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 (247,394)
Accrued interest (269,297)
Pension expense for the pension plan measurement year (18,063,557)
Other post-employment benefit ("OPEB") obligation (35,616,612)
Amortization of bond premiums 2,795,782
Amortization of deferred charge on refunding (664,502)

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. 1,377,194

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. 6,621,060

Change in net position of governmental activities \$ 99,727,272

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS**STATEMENT OF NET POSITION****PROPRIETARY FUNDS***September 30, 2016*

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 11,076,139
Due from other funds	36,090
Other receivables	301,698
Total Current Assets	<u>11,413,927</u>
Noncurrent Assets:	
Capital assets, net of accumulated depreciation	<u>647,132</u>
Total Noncurrent Assets	<u>647,132</u>
Total Assets	<u>12,061,059</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,478,906
Due to other funds	616,079
Total Current Liabilities	<u>7,094,985</u>
Total Liabilities	<u>7,094,985</u>
Net Position	
Net investment in capital assets	647,132
Unrestricted	<u>4,318,942</u>
Total Net Position	<u>\$ 4,966,074</u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION (DEFICIT)
PROPRIETARY FUNDS
For the Year Ended September 30, 2016

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 46,984,196
Total Operating Revenues	<u>46,984,196</u>
Operating Expenses	
Current operations - general administration	2,369,490
Benefits provided	38,005,007
Total Operating Expenses	<u>40,374,497</u>
Operating Income	6,609,699
Non-Operating Revenues	
Earnings on investments	11,361
Total Non-Operating Revenues	<u>11,361</u>
Change in Net Position (Deficit)	6,621,060
Total Net (Deficit), Beginning of Year	<u>(1,654,986)</u>
Total Net Position, End of Year	<u><u>\$ 4,966,074</u></u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2016

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 46,794,699
Payment of benefits	(37,972,464)
Payment of general administration expenses	(2,327,821)
Net Cash Provided by Operating Activities	<u>6,494,414</u>
Cash Flows from Investing Activities	
Interest earned on investments	11,361
Net Cash Provided by Investing Activities	<u>11,361</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(76,145)
Net Cash (Used) by Capital and Related Financing Activities	<u>(76,145)</u>
Net Increase in Cash and Cash Equivalents	6,429,630
Cash and Cash Equivalents, Beginning of Year	<u>4,646,509</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 11,076,139</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income	\$ 6,609,699
Adjustments to operations:	
Depreciation	38,491
Change in assets and liabilities:	
Decrease in prepaid expenses	3,178
Decrease in other receivables	40,851
Decrease in due from other funds	74,198
(Decrease) in due to other funds	(304,546)
Increase in benefits payable	32,543
Total Adjustments	<u>(115,285)</u>
Net Cash Provided by Operating Activities	<u><u>\$ 6,494,414</u></u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2016

	Agency Funds
Assets	
Cash and cash equivalents	\$ 40,588,013
Investments	1,002,295
Miscellaneous receivables	<u>1,008,260</u>
Total Assets	<u><u>\$ 42,598,568</u></u>
Liabilities	
Due to other governments	<u>\$ 42,598,568</u>
Total Liabilities	<u><u>\$ 42,598,568</u></u>

The accompanying notes are an integral part of these financial statements.



FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
September 30, 2016

	Fort Bend County Surface Water Supply Corporation	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	Totals
Assets						
Cash and cash equivalents	\$ 7,795	\$ 94,093,647	\$ 22,428,406	\$ 107,519	\$ 159,896	\$ 116,797,263
Investments		30,203,441		900,000		31,103,441
Miscellaneous receivables		2,614,069	2,200,543	26		4,814,638
Capital assets, not being depreciated		90,209,977	12,392,183			102,602,160
Capital assets, net of accumulated depreciation		149,134,863	133,078,737			282,213,600
Total Assets	<u>7,795</u>	<u>366,255,997</u>	<u>170,099,869</u>	<u>1,007,545</u>	<u>159,896</u>	<u>537,531,102</u>
Deferred Outflows of Resources						
Deferred charges-debt refunding		9,630,508				9,630,508
Total Deferred Outflows of Resources		<u>9,630,508</u>				<u>9,630,508</u>
Liabilities						
Accounts payable and accrued expenses				3,900		3,900
Retainage payable		1,242,883	192,184			1,435,067
Due to primary government		7,239,603	4,803,922		4,331	12,047,856
Accrued interest payable		981,506	598,350			1,579,856
Long-term liabilities:						
Due within one year		5,390,000				5,390,000
Due in more than one year		275,879,148	171,628,333			447,507,481
Total Liabilities		<u>290,733,140</u>	<u>177,222,789</u>	<u>3,900</u>	<u>4,331</u>	<u>467,964,160</u>
Net Position (Deficit)						
Net investment in capital assets		19,805,959	(20,674,666)			(868,707)
Restricted for:						
Debt service		19,944,002				19,944,002
Unrestricted	7,795	45,403,404	13,551,746	1,003,645	155,565	60,122,155
Total Net Position (Deficit)	<u>\$ 7,795</u>	<u>\$ 85,153,365</u>	<u>\$ (7,122,920)</u>	<u>\$ 1,003,645</u>	<u>\$ 155,565</u>	<u>\$ 79,197,450</u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)
COMPONENT UNITS
For the Year Ended September 30, 2016

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Capital Grants and Contributions
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	12,498,371	29,480,671	95,000
Interest on long-term debt	10,821,258		
Total Fort Bend County Toll Road Authority	<u>23,319,629</u>	<u>29,480,671</u>	<u>95,000</u>
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	11,519,465	24,172,876	
Interest on long-term debt	6,632,719		
Total Fort Bend Grand Parkway Toll Road Authority	<u>18,152,184</u>	<u>24,172,876</u>	
Fort Bend County Housing Finance Corporation			
General administration	23,516	151,953	
Total Fort Bend County Housing Finance Corporation	<u>23,516</u>	<u>151,953</u>	
Fort Bend County Industrial Development Corporation			
General administration	71,453		
Total Fort Bend County Industrial Development Corporation	<u>71,453</u>		
Totals Component Units	<u>\$ 41,566,782</u>	<u>\$ 53,805,500</u>	<u>\$ 95,000</u>

General Revenues:

Earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Position (Deficit)

Net Position (Deficit), Beginning of Year

Net Position (Deficit), End of Year

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position					
Fort Bend County Surface Water Supply Corporation	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	Totals
\$	\$	\$	\$	\$	\$
	17,077,300				17,077,300
	(10,821,258)				(10,821,258)
	6,256,042				6,256,042
		12,653,411			12,653,411
		(6,632,719)			(6,632,719)
		6,020,692			6,020,692
			128,437		128,437
			128,437		128,437
				(71,453)	(71,453)
				(71,453)	(71,453)
	6,256,042	6,020,692	128,437	(71,453)	12,333,718
41	694,415	113,113	16,781	999	825,349
	3,759	99,322			103,081
41	698,174	212,435	16,781	999	928,430
41	6,954,216	6,233,127	145,218	(70,454)	13,262,148
7,754	78,199,149	(13,356,047)	858,427	226,019	65,935,302
\$ 7,795	\$ 85,153,365	\$ (7,122,920)	\$ 1,003,645	\$ 155,565	\$ 79,197,450

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

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 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 Flood Control Water Supply Corporation ("FBFCWSC")

The FBFCWSC is a non-profit corporation organized for the benefit of the County to provide for the acquisition, construction and financing of flood control and drainage projects for the County. Upon completion, these projects are maintained by the Fort Bend County Drainage District. Commissioners Court appoints the Board of Directors and approves all budgets and expenditures. The Corporation provides services entirely to the County and the debt service of the Corporation is repaid entirely by the County. FBFCWSC was dissolved on October 28, 2015 and was shut down during the 2016 fiscal year. Financial information for the FBFCWSC is available at the Fort Bend County Auditor's Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

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 five CADs (#1, #2, #4, #5, and #6) 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.

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:

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.

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.

B. Implementation of New Standards

During the current fiscal year, the County implemented the following new standards:

- *GASB Statement No. 72, Fair Value Measurement and Application*, addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.
- *GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, clarifies the application of certain provisions of Statement No. 68 with regard to information that is required to be presented as notes to the 10-year schedules of required supplementary information about investment-related factors that significantly affect trends in the amounts reported.
- *GASB Statement No. 79, Certain External Investment Pools and Pool Participants*, address accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. This Statement establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investment at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures include information about any limitations or restrictions on participant withdrawals.

C. Government-wide and Fund Accounting

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements. While the previous reporting model emphasized fund types (the total of all funds of a particular type), the GASB 34 reporting model focuses on either the County as a whole or on major individual funds (within the fund financial statements). Typically, both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. All primary activities of the County are considered to be governmental activities; therefore no business-type activities are presented within the basic financial statements. In the government-wide Statement of Net Position, governmental activities are presented on a full 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.

The County's fiduciary funds are presented in the fund financial statements by type. Since, by definition, these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. Since the County only reports agency funds, a statement of changes in fiduciary net position is not presented. All assets reported in agency funds should be offset by a corresponding liability, resulting in zero net position.

In the fund financial statements, the accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Following is a description of the various funds:

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 the following bond issues: Unlimited Tax Road Bonds Series 2007, Fort Bend Flood Control Water Supply Corporation Refunding Bonds Series 2010, Facilities Limited Tax Bonds Series 2007, Unlimited Tax Road Bonds Series 2009, Justice Center Limited Tax Bonds Series 2009, Unlimited Tax Road Refunding Bonds Series 2009, Unlimited Tax Road Bonds Series 2012, Unlimited Tax Road Refunding Bonds Series 2014, Unlimited Tax Road and Refunding Bonds Series 2015, Facilities Refunding Bonds Series 2015 , Unlimited Tax Road and Refunding Bonds Series 2016, and Facilities and Justice Center Refunding Bonds Series 2016. 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 Funds

These funds are 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. These funds are restricted pursuant to bond covenant.

The County also reports the following fund types:

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.

Agency Funds

These funds are custodial in nature and do not report operating results. They are used to account for assets held by the County as an agent for various local governments and individuals.

D. 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 equity consists of net position. 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 Funds) 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.

As a general rule 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.

E. 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 13 on page 66 in the section entitled "Committed to". Unencumbered appropriations lapse at the end of the fiscal year.

F. 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.

G. Investments

The County's investments, when held, are comprised primarily of U.S. Government Securities. The investments in U.S. Government Securities 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.

H. Receivables

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

I. 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.

J. Capital Assets

Capital assets used in governmental and proprietary fund types of the government are recorded as expenditures of the General, Special Revenue, Capital Projects, 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 valued at their estimated fair value on 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

K. 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 position 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 - A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred outflows of resources for pension items - 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. 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 pension 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 position 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 only two items that qualifies 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 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.

L. 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).

M. 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.

N. 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.

O. Net Position and Fund Balance

Net Position Classifications

Net position in government-wide 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.

Fund Balance Classifications

As prescribed by GASB Statement No. 54, 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 required to be 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 the County’s Board. The commitment of fund balance requires the highest level action of the Board to constitute a binding constraint on fund balance. This can only be achieved by majority vote of approval of the County’s Board 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 County’s Board. The proposed action of the Board with regard to creation or modification of a commitment must also be clearly posted on the Board’s agenda in advance of taking any action.

Assigned Fund Balance – comprises amounts intended to be used by the County for specific purposes that are neither restricted nor committed. *Intent* is expressed by (a) the County’s Board or (b) a body (for example: a budget or finance committee) or official to which the County’s Board has delegated the authority to assign amounts to be used for specific purposes. As of the date of this report, the County’s Board has not authorized any other official to have the authority to assign fund balance; therefore the assignment of fund balance must be made by approval of the Board.

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.

GASB 54 requires disclosure of any formally adopted minimum fund balance policies. The County’s 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.

P. 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.

Q. 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.

R. 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.

S. Date of Managements' Review

In preparing the financial statements, the County has evaluated events and transactions for potential recognition or disclosure through March 31, 2017, the date that the financial statements were available to be issued.

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, 2016.

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.

As of September 30, 2016, 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 investment pools as of year-end, excluding agency funds:

Investments	Governmental Funds	Internal Service Funds	Totals Governmental Activities	Component Units	Totals
Cash deposits	\$ 90,175,449	\$ 11,076,139	\$ 101,251,588	\$ 93,224,705	\$194,476,293
Investment pools:					
Texas CLASS	89,346,796		89,346,796	16,803,192	106,149,988
TexasTERM	2,358		2,358	1,012	3,370
LOGIC	3,041		3,041	1,020	4,061
Wells Fargo Government Money Market Fund				6,767,334	6,767,334
Totals cash and cash equivalents	179,527,644	11,076,139	190,603,783	116,797,263	307,401,046
Certificates of deposit				900,000	900,000
Governmental securities:					
FHLMC	22,047,766		22,047,766		22,047,766
FHLMC				19,287,844	19,287,844
FNMA				2,895,003	2,895,003
FFCB				8,020,594	8,020,594
Totals Cash and Investments	\$ 201,575,410	\$ 11,076,139	\$ 212,651,549	\$ 147,900,704	\$360,552,253

Investment's fair value measurements are as follows as of September 30, 2016:

Investments	Fair Value/ Amortized Cost
Cash deposits	\$ 194,476,293
Investment pools:	
Texas CLASS	106,149,988
TexasTERM	3,370
LOGIC	4,061
Wells Fargo Government Money Market Fund	6,767,334
Totals cash and cash equivalents	307,401,046
Certificates of deposit	900,000
Governmental securities:	
FHLMC	22,047,766
FHLMC	19,287,844
FNMA	2,895,003
FFCB	8,020,594
Totals Cash and Investments	\$ 360,552,253

The fair values for all governmental securities are determined using Level 1 inputs.

Texas Cooperative Liquid Assets Securities System Trust ("Texas CLASS") is a local government investment pool organized under the authority of the Interlocal Cooperation Act, chapter 791, Texas Government Code, and the PFIA. Texas CLASS was established in 1996. Pursuant to the Trust Agreement, Texas CLASS is supervised by a Board of Trustees who are elected by the Participants. The Board of Trustees supervises the Trust and its affairs and acts as the liaison between the Participants, the Custodian and the Program Administrator. Cutwater Investor Services Corp. serves as Program Administrator. Cutwater Investor Services Corp. is a subsidiary of Cutwater Asset Management. Texas CLASS is considered a '2a-7 like pool' under Governmental Accounting Standards Statement No. 31; it

will operate the pool consistent with the SEC's Rule 2a7. It maintains a Net Asset Value of approximately \$1 per share.

The TexasTERM Local Government Investment Pool ("TexasTERM") is organized in conformity with the PFIA. It provides for a fixed-rate, fixed-term investment for a period of 60 days to one year and includes TexasDAILY, a portfolio of the Local Government Pool, providing daily access to funds. An Advisory Board composed of participants in TexasTERM and other parties who do not participate in the Pool, has responsibility for the overall management of the Pool, including formulation and implementation of its investment and operating policies. PFM Asset Management LLC, a leading national financial and investment advisory firm, is the investment advisor to the pool. TexasTERM's TexasDAILY portfolio is considered a '2a-7 like pool' under Governmental Accounting Standards Statement No. 31; it will operate the pool consistent with the SEC's Rule 2a7. It maintains a Net Asset Value of approximately \$1 per share.

Local Government Investment Cooperative ("LOGIC") is a local government investment pool organized under the authority of the Interlocal Cooperation Act, chapter 791, Texas Government Code, and the PFIA. The Pool was created in April, 1994 through a contract among its participating governmental units, and is governed by a board of directors, to provide for the joint investment of participant's public funds and funds under their control. LOGIC is considered a '2a-7 like pool' under Governmental Accounting Standards Statement No. 31; it will operate the pool consistent with the SEC's Rule 2a7. It maintains a Net Asset Value of approximately \$1 per share.

Wells Fargo Government Money Market Fund seeks current income, while preserving capital and liquidity. It invests in high-quality, short-term money market instruments that consist of U.S. Government obligation and repurchase agreements collateralized by U.S. Government obligations.

In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the local government investment pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. These pools 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:

	Fair Value	Weighted Average Maturity (days)	Percentage of Total Portfolio
Certificates of deposit	\$ 900,000	211	0.5%
Investment pools:			
Texas CLASS	106,149,988	56	64.0%
TexasTERM	3,370	55	0.0%
LOGIC	4,061	39	0.0%
Wells Fargo Government Money Market Fund	6,767,334	42	4.1%
Governmental securities:			
FHLMC	22,047,766	532	13.3%
FHLMC	19,287,844	349	11.6%
FNMA	2,895,003	879	1.7%
FFCB	8,020,594	1,008	4.8%
Total Fair Value	<u>\$ 166,075,960</u>		
Portfolio weighted average maturity		<u>214</u>	

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.

D. Credit Risk

The County's investment policy does not require investments to hold certain credit ratings issued by nationally recognized statistical rating organizations. As of September 30, 2016, the County's investments in Texas CLASS, TexasTERM, and LOGIC were rated "AAAm" by Standard and Poor's. The County's investments in the Wells Fargo Money Market Fund was rated "AAAm" and "Aaa-mf" by Standards and Poor's and Moody's Investments, respectively.

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 portfolio:

Investment Type	Maximum Investment %
Repurchase Agreements	up to 35%
Certificates of Deposit	up to 50%
U.S. Treasury Bills/Notes	up to 100%
Other U.S. Government Securities	up to 80%
Authorized Local Government Investment Pools	up to 80%
No Load Money Market Mutual Funds	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.

NOTE 3 - RECEIVABLES

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2016, were as follows:

	Governmental Activities			
	General Fund	Debt Service Fund	Capital Projects Funds	Non-major Special Revenue Funds
Receivables:				
Property taxes	\$ 5,459,031	\$ 367,872	\$	\$ 1,016,170
Sales taxes				1,179,353
Grants	10,567,490			821,109
Fines and fees	85,102,510			
Other	3,844,944	3,775,612	56,285	2,297,864
Gross receivables	104,973,975	4,143,484	56,285	5,314,496
Less: allowance for uncollectibles	(57,945,357)	(36,787)		(101,617)
Totals	\$ 47,028,618	\$ 4,106,697	\$ 56,285	\$ 5,212,879

Governmental funds report unavailable revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also postpone revenue recognition in connection with resources that have been received, but not yet earned. As of September 30, 2016, the various components of unavailable revenue reported in the governmental funds are as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent property taxes (General Fund)	\$ 4,913,128	\$
Delinquent property taxes (Road and Bridge Fund)	659,443	
Delinquent property taxes (Drainage District Fund)	255,110	
Delinquent property taxes (Debt Service Fund)	331,085	
Fines and fees (General Fund)	27,703,056	
Grant funds received prior to meeting all eligibility requirements		6,928,612
Total unavailable/unearned revenue for governmental funds	<u><u>\$ 33,861,822</u></u>	<u><u>\$ 6,928,612</u></u>

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. 2015 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 2016 fiscal year (2015 tax year), the County levied property taxes of \$0.48600 per \$100 of assessed valuation. The 2015 rates resulted in total adjusted tax levies of approximately \$261.6 million based on a total adjusted valuation of approximately \$53.4 billion. The total tax rate in the 2015 tax year was prorated as follows:

	<u>2015 Rate</u>	<u>2015 Limit</u>
General, certain Special Revenue and Debt Service Funds	\$ 0.46500	\$ 0.80000
Fort Bend County Drainage District	\$ 0.02100	\$ 0.25000
Total Tax Rate	<u><u>\$ 0.48600</u></u>	<u><u>\$ 1.05000</u></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.

NOTE 5 – INTERFUND ACTIVITY

During the year, cash advances are occasionally made between funds 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, 2016, the interfund receivables and payables were as follows:

	Interfund Receivable	Interfund Payable
General Fund	\$ 13,100,151	\$
Capital Project Funds		8,535,383
Non-major Special Revenue Funds	112,444	4,097,223
	<u>13,212,595</u>	<u>12,632,606</u>
Internal Service Funds	36,090	616,079
Total Governmental Activities	<u>\$ 13,248,685</u>	<u>\$ 13,248,685</u>

Transfers totaling approximately \$13.8 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.

	Transfers In	Transfers (Out)
General Fund	\$ 17,200	\$ 13,539,414
Non-major Special Revenue Funds	13,763,470	241,256
Total Governmental Activities	<u>\$ 13,780,670</u>	<u>\$ 13,780,670</u>

NOTE 6 – CAPITAL ASSETS

A summary of changes in the primary government's capital assets for the year ended September 30, 2016, is as follows:

	Primary Government		
	Balances 10/1/15 *	Increases	Decreases
Governmental activities:			
Capital assets not being depreciated:			
Land	\$ 383,866,412	\$ 33,941,918	\$
Construction in progress	39,528,860	35,356,976	(26,662,449)
Total capital assets not being depreciated	423,395,272	69,298,894	(26,662,449)
Depreciable capital assets:			
Vehicles	37,107,219	4,335,146	(3,216,957)
Office furniture and equipment	30,314,736	1,613,741	(410,783)
Machinery and equipment	27,425,635	2,285,997	(368,197)
Buildings, facilities and improvements	352,302,778	12,270,936	
Infrastructure	1,105,191,461	123,434,790	
Total other capital assets	1,552,341,829	143,940,610	(3,995,937)
Accumulated depreciation for:			
Vehicles	(22,622,880)	(3,979,743)	2,941,279
Office furniture and equipment	(24,024,326)	(2,392,578)	409,432
Machinery and equipment	(16,982,487)	(1,630,345)	323,399
Buildings, facilities and improvements	(92,469,442)	(9,479,977)	
Infrastructure	(224,261,290)	(29,858,015)	
Total accumulated depreciation	(380,360,425)	(47,340,658)	3,674,110
Depreciable capital assets, net	1,171,981,404	96,599,952	(321,827)
Total governmental activities capital assets, net	\$1,595,376,676	\$ 165,898,846	\$ (26,984,276)

*as restated. See Note 17 for more information.

Depreciation expenses were charged to the following functions in the statement of activities:

Fiscal Year 2016 Depreciation Expense

General administration	\$ 2,092,147
Financial administration	311,301
Administration of justice	5,040,638
Construction and maintenance	32,046,503
Health and welfare	1,979,944
Cooperative services	74,637
Public safety	3,153,129
Parks and recreation	936,783
Library	1,667,085
Capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	38,491
Total Depreciation Expense	\$ 47,340,658

Construction in progress and remaining commitments under related construction contracts for general government construction projects as of September 30, 2016, is as follows:

2016 CONSTRUCTION COSTS					
Project	Balances 10/1/15 *	Increases- Retainage Included	Decreases Capitalizations	Balances 9/30/16	Remaining Commitments
Mobility Projects - Bonds	\$ 29,705,353	\$ 12,636,595	\$ (12,884,399)	\$ 29,457,549	\$ 10,481,522
Wespark B Frontage Roads	4,964,807	419,897		5,384,704	1,750
Congestion Mitigation		1,568,583		1,568,583	
Utility Relocation - Greenbusch	1,496,929			1,496,929	
Justice Center Expansion		1,190,718		1,190,718	
Jail Energy Efficiency Project		1,049,540		1,049,540	
Justice Center Finish Out		973,377		973,377	
Crabb River Road Expansion	926,777	38,843		965,620	
2011 Public Transportation Grant	245,900	516,378		762,278	
Parks Infrastructure 2016		632,670		632,670	
Justice Center Structured Parking		587,920		587,920	
Lawson Upgrade		506,040		506,040	122,092
2015 County-wide Parks Projects		487,354		487,354	
Sheriff Txwarn Tower Software		434,145		434,145	
Sheriff Helicopter Project		424,911		424,911	58,857
Sheriff Vocational Building #2		312,708		312,708	
FM762 Landscaping	221,754			221,754	
Document Management Steer Team		211,950		211,950	686,525
LJ Parkway		208,702		208,702	
Four Corners Community Service Center	25,976	152,253		178,229	
Justice Center Security Upgrade	26,310	141,107		167,417	57,138
Justice Center Courtrooms Buildout	9,360	144,707		154,067	
Fairgrounds Livestock Building		152,606		152,606	
Missouri City Library Expansion		147,287		147,287	
Mission Bend Library		143,597		143,597	
CSI Redaction Software		124,798		124,798	
5th Street Community Center Expansion		82,794		82,794	
Enotices Software		45,000		45,000	4,228
Kitty Hollow Improvements		40,700		40,700	
West Bellfort Extention		31,706		31,706	
Courthouse Renovation Project		29,550		29,550	
Precinct 4 Renovations		26,972		26,972	
Mission Bend Community Center		14,657		14,657	
Sheriff Administratin Building		6,555		6,555	
Fort Bend Senior Meals on Wheels	1,084,565	527,530	(1,612,095)		40,072
Gordon Ranch	413,120	706	(413,826)		7,700
Juvenile Probation Gym Renovation	94,875	30,281	(125,156)		8,500
Odyssey Judges Sessions Software	62,447		(62,447)		9,342
Big Creek		190,486	(190,486)		367,155
Tiburon Upgrades		197,639	(197,639)		82,621
2015 Ebola Grant		67,056	(67,056)		14,580
Sienna Parkway Project					11,180
Facilities Tracking Software					6,950
Drainage Facility Carpet Replacement					3,976
IT Hardware Infrastructure					2,878
Stafford Run Project		179,215	(179,215)		1,080
Projects Completed in FY2016	250,687	10,679,443	(10,930,130)		
Totals	\$ 39,528,860	\$ 35,356,976	\$ (26,662,449)	\$ 48,223,387	\$ 11,968,146

*as restated. See Note 17 for more information.

A summary of changes in the discretely presented component units (Fort Bend County Toll Road Authority and Fort Bend Grand Parkway Toll Road Authority) capital assets for the year ended September 30, 2016, is as follows:

	Discretely Presented Component Units			
	Balances 10/1/15	Increases	Decreases	Balances 9/30/16
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 26,505,127	\$ 4,925,442	\$	\$ 31,430,569
Construction in progress	28,373,977	53,952,936	(11,155,322)	71,171,591
Total capital assets not being depreciated	<u>54,879,104</u>	<u>58,878,378</u>	<u>(11,155,322)</u>	<u>102,602,160</u>
Depreciable capital assets:				
Office furniture and equipment	29,902			29,902
Infrastructure	327,351,968	10,001,430		337,353,398
Total other capital assets	<u>327,381,870</u>	<u>10,001,430</u>		<u>337,383,300</u>
Accumulated depreciation for:				
Office furniture and equipment	(2,990)	(5,980)		(8,970)
Infrastructure	(46,949,414)	(8,211,316)		(55,160,730)
Total accumulated depreciation	<u>(46,952,404)</u>	<u>(8,217,296)</u>		<u>(55,169,700)</u>
Depreciable capital assets, net	<u>280,429,466</u>	<u>1,784,134</u>		<u>282,213,600</u>
Total Governmental Activities capital assets, net	\$ 335,308,570	\$ 60,662,512	\$ (11,155,322)	\$ 384,815,760

Depreciation expense for the Fort Bend County Toll Road Authority and the Fort Bend Grand Parkway Toll Road Authority totaled \$8,217,296 for fiscal year 2016.

Construction in progress and remaining commitments under related construction contracts for the Fort Bend County Toll Road Authority and the Fort Bend Grand Parkway Toll Road Authority construction projects as of September 30, 2016, are as follows:

2016 CONSTRUCTION COSTS					
Project	Balances 10/1/15	Increases- Retainage Included	Decreases Capitalizations	Balances 9/30/16	Remaining Commitments
Fort Bend County Toll Road Authority	\$ 23,112,190	\$ 46,057,092	\$ (5,676,593)	\$ 63,492,689	\$ 48,704,098
Fort Bend Grand Parkway Toll Road Authority	5,261,787	7,895,844	(5,478,729)	7,678,902	3,890,602
Totals	<u>\$ 28,373,977</u>	<u>\$ 53,952,936</u>	<u>\$ (11,155,322)</u>	<u>\$ 71,171,591</u>	<u>\$ 52,594,700</u>

NOTE 7 – AMBULANCE SERVICES OVERPAYMENT LIABILITY

Fort Bend County identified a technical compliance deficiency regarding billing of ambulance services to Center for Medicare and Medicaid Services (“CMS”) and other federal payers. This was confirmed with a statistically valid random-sample audit performed in August of 2016. The variance rate was calculated at 26.6%. Based on this error rate, Fort Bend County was overpaid by CMS and other federal payers by approximately \$3 million over a period of six years. With the additional penalty, the County will be required to reimburse approximately \$4.5 million. The technical deficiency was corrected as of January 31, 2016 and controls have been implemented to ensure full compliance with regard to all requirements of all funding entities of ambulance services provided by Fort Bend County. This liability is included in accounts payable and accrued expenses in the financial statements.

NOTE 8 - LONG-TERM DEBT

A. General Obligation Bonds and Long-Term Liabilities

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. Long-term bonded debt as of September 30, 2016, is as follows:

Primary Government				
Original Issue	Description	Interest Rate %	Matures	Debt Outstanding
General Obligation Bonds				
\$ 126,675,000	Facilities Limited Tax Bonds, Series 2007	4.00 - 5.00	2031	\$ 4,845,000
48,940,000	Unlimited Tax Road Bonds, Series 2009	3.00 - 5.00	2029	4,245,000
73,430,000	Justice Center Limited Tax Bonds, Series 2009	3.00 - 5.25	2030	5,800,000
20,780,000	Unlimited Tax Road Refunding Bonds, Series 2009	3.00 - 5.00	2021	9,115,000
9,675,000	Fort Bend Flood Control Water Supply Refunding Bonds, Series 2010	2.50 - 4.00	2021	4,655,000
58,220,000	Unlimited Tax Road Bonds, Series 2012	2.00 - 5.00	2032	50,275,000
18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	17,445,000
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	51,050,000
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	93,370,000
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	75,340,000
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	94,420,000
Total General Obligation Bonds				<u><u>\$ 410,560,000</u></u>

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. The Fort Bend Flood Control Water Supply Refunding Bonds were issued to refund and defease the FBFCWSC’s outstanding Revenue Bonds, Series 2001, which were originally issued to fund the improvement of Big Creek as a component of the Drainage District infrastructure.

On June 6, 2016, Fort Bend County issued \$75,340,000 of Unlimited Tax Road and Refunding Bonds, of which \$28,070,000 was to refund and defease a material portion of the Unlimited Tax Road Bonds, Series 2009 of \$32,045,000. This advance refunding was undertaken to reduce total debt service payments over the next 13 years by \$5,763,175, and resulted in an economic gain of \$5,332,325. The remaining \$47,270,000 of this issue was new funding for County mobility projects. The deferred gain on this refunding was \$1,687,277.

On June 6, 2016, Fort Bend County issued \$94,420,000 of Limited Tax and Refunding Bonds, of which \$45,050,000 was to refund and defease a material portion of the Justice Center Limited Tax Bonds, Series 2009 of \$50,315,000. This advance refunding was undertaken to reduce total debt service payments over the next 14 years by \$10,364,450, and resulted in an economic gain of \$9,606,494. The remaining \$49,370,000 of this issue was new funding for various County facilities projects. The deferred gain on this refunding was \$1,955,142.

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.

A summary of long-term liability transactions of the County for the year ended September 30, 2016, follows:

	Balance 10/1/15	Additions	Retirements	Balance 9/30/16	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 341,640,000	\$ 169,760,000	\$(100,840,000)	\$ 410,560,000	\$ 21,420,000
Premiums on bonds	<u>34,625,782</u>	<u>34,156,270</u>	<u>(6,337,557)</u>	<u>62,444,495</u>	
Total bonds payable	376,265,782	203,916,270	(107,177,557)	473,004,495	21,420,000
Accrued compensated absences	6,948,338	8,125,216	(7,877,822)	7,195,732	1,798,933
Other post-employment benefits ("OPEB") obligation	<u>221,281,360</u>	<u>42,570,952</u>	<u>(6,954,340)</u>	<u>256,897,972</u>	
Total Long-Term Liabilities	<u><u>\$ 604,495,480</u></u>	<u><u>\$ 254,612,438</u></u>	<u><u>\$(122,009,719)</u></u>	<u><u>\$ 737,098,199</u></u>	<u><u>\$ 23,218,933</u></u>

Bonded debt is 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. General Fund and the Drainage District Fund have been used to fund current OPEB costs. As of the date of this report, the long-term portion of the OPEB liability is not funded.

Annual debt service requirements to maturity for the general obligation bonds are summarized as follows:

	Principal	Interest	Totals
2017	\$ 21,420,000	\$ 18,828,362	\$ 40,248,362
2018	21,840,000	17,908,919	39,748,919
2019	22,110,000	16,888,950	38,998,950
2020	23,045,000	15,794,125	38,839,125
2021	24,020,000	14,660,800	38,680,800
2022-2026	124,070,000	55,650,775	179,720,775
2027-2031	126,160,000	24,255,500	150,415,500
2032-2036	<u>47,895,000</u>	<u>4,935,550</u>	<u>52,830,550</u>
Totals	<u><u>\$ 410,560,000</u></u>	<u><u>\$ 168,922,981</u></u>	<u><u>\$ 579,482,981</u></u>

Discretely presented component units long-term bonded debt as of September 30, 2016, is listed below:

Discretely Presented Component Units				
Original Issue	Description	Interest Rate %	Matures	Debt Outstanding
<u>Fort Bend County Toll Road Authority:</u>				
Revenue Bonds				
\$ 30,775,000	Senior Lien Toll Road Revenue Bonds, Series 2012	2.00 - 4.125	2040	\$ 30,280,000
116,940,000	Unlimited Tax and Subordinate Lien Toll Road Revenue Refunding Bonds Series 2012	3.125 - 5.00	2032	112,635,000
45,000,000	Senior Lien Toll Road Revenue Bonds, Series 2014	2.00 - 5.00	2042	44,100,000
64,440,000	Senior Lien Toll Road Revenue Bonds, Series 2016	2.00 - 5.00	2045	64,440,000
Total Revenue Bonds				<u>\$ 251,455,000</u>
<u>Fort Bend Grand Parkway Toll Road Authority:</u>				
Revenue Bonds				
\$ 155,085,000	Limited Contract Tax and Subordinate Lien Toll Road Revenue Bonds, Series 2012	3.00 - 5.00	2046	\$ 155,085,000
Total Revenue Bonds				<u>\$ 155,085,000</u>

A summary of long-term liability transactions of the discretely presented component units for the year ended September 30, 2016, follows:

<u>Fort Bend County Toll Road Authority:</u>					
	Balance 10/1/15	Additions	Retirements	Balance 9/30/16	Amounts Due Within One Year
Revenue bonds	\$ 191,660,000	\$ 64,440,000	\$ (4,645,000)	\$ 251,455,000	\$ 5,390,000
Premiums on bonds	21,074,427	10,335,412	(1,319,824)	30,090,015	
Discounts on bonds	(287,523)		11,656	(275,867)	
Total Long-Term Liabilities	<u>\$ 212,446,904</u>	<u>\$ 74,775,412</u>	<u>\$ (5,953,168)</u>	<u>\$ 281,269,148</u>	<u>\$ 5,390,000</u>
<u>Fort Bend Grand Parkway Toll Road Authority:</u>					
	Balance 10/1/15	Additions	Retirements	Balance 9/30/16	Amounts Due Within One Year
Revenue bonds	\$ 155,085,000	\$	\$	\$ 155,085,000	\$
Premiums on bonds	17,096,314		(552,981)	16,543,333	
Total Long-Term Liabilities	<u>\$ 172,181,314</u>	<u>\$</u>	<u>\$ (552,981)</u>	<u>\$ 171,628,333</u>	<u>\$</u>

Annual debt service requirements to maturity for the revenue bonds are summarized as follows:

Fort Bend County Toll Road Authority:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ 5,390,000	\$ 11,685,175	\$ 17,075,175
2018	6,260,000	11,453,288	17,713,288
2019	7,070,000	11,185,688	18,255,688
2020	7,845,000	10,881,575	18,726,575
2021	8,530,000	10,518,375	19,048,375
2022-2026	52,260,000	45,680,028	97,940,028
2027-2031	67,625,000	31,190,181	98,815,181
2032-2036	40,645,000	16,884,306	57,529,306
2037-2041	36,370,000	8,786,347	45,156,347
2042-2045	19,460,000	1,772,150	21,232,150
Totals	\$ 251,455,000	\$ 160,037,113	\$ 411,492,113

Fort Bend Grand Parkway Toll Road Authority:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$	\$ 7,180,200	\$ 7,180,200
2018		7,180,200	7,180,200
2019		7,180,200	7,180,200
2020		7,180,200	7,180,200
2021	14,945,000	34,367,375	49,312,375
2022-2026	22,585,000	29,578,675	52,163,675
2027-2031	27,785,000	24,101,075	51,886,075
2032-2036	35,270,000	16,312,500	51,582,500
2037-2041	44,490,000	6,768,375	51,258,375
2042-2046	10,010,000	200,200	10,210,200
Totals	\$ 155,085,000	\$ 140,049,000	\$ 295,134,000

B. Conduit Debt – Component Units

The Fort Bend County Housing Finance Corporation is authorized to finance residential housing by issuing tax-exempt revenue bonds to acquire mortgage loans as security for the payment of the principal and interest of such revenue bonds. The tax-exempt bonds issued by the Corporation do not constitute a debt or pledge of faith of the Corporation, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. As of September 30, 2016, \$8,829,000 of total bonds are outstanding.

The Fort Bend County Industrial Development Corporation is authorized to finance industrial development projects as defined by the Development Act of 1979 by issuing bonds. The bonds issued by the Corporation do not constitute a debt or pledge of faith of the Corporation, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. As of September 30, 2016, \$129,640,071 of total bonds are outstanding.

C. Defeasance of Debt

In fiscal year 2015, the County defeased a large portion of the Facilities Limited Tax Bonds, Series 2007 by placing the proceeds of the refunding bonds in an irrevocable trust to provide for all future debt service on the refunded bonds. The trust account assets and the liability for the defeased bonds are not included in the County's basic financial statements. As of September 30, 2016, the outstanding balance of the Facilities Limited Tax Bonds, Series 2007 was \$100,470,000.

In fiscal year 2016, the County defeased a large portion of the Unlimited Tax Road Bonds, Series 2009 and a large portion of the Justice Center Limited Tax Bonds, Series 2009 by placing the proceeds of the refunding bonds in an irrevocable trust to provide for all future debt service on the refunded bonds. The trust account assets and the liability for the defeased bonds are not included in the County's basic financial statements. As of September 30, 2016, the outstanding balance of the Unlimited Tax Road Bonds, Series 2009 was \$32,045,000, and the outstanding balance of the Justice Center Limited Tax Bonds, Series 2009 was \$50,315,000.

NOTE 9 – 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 a comprehensive annual financial report ("CAFR") on a calendar year basis. The CAFR 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 governing body of the employer, 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 employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer'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 employer-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 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.

C. Employees Covered by Benefit Terms

As of September 30, 2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	824
Inactive employees entitled to but not yet receiving benefits	1,734
Active employees	<u>2,752</u>
Total	<u><u>5,310</u></u>

D. Contributions

The employer has elected the annually determined contribution rate ("ADCR") plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 12.14% for calendar year 2015 and 11.79% for calendar year 2016. 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 2016 was \$138.4 million and the County's contributions were based on a payroll of \$137.2 million. Contributions made by employees totaled \$9.6 million, and the County made contributions of \$16.3 million during the fiscal year ended September 30, 2016.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2015, 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 in the December 31, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Actuarial Cost Method	
Recognition of economic/demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3.00%
Salary Increases	3.50%
Investment Rate of Return	8.10%
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Fort Bend County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Mortality	
Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both projected to 2014 with a scale AA, and then projected with a 110% of the MP-2014 Ultimate scale after that.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table projected to 2014 with scale AA, and then projected with 110% of the MP-2014 Ultimate scale after that, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with no age adjustment for males and a two-year set-forward for females.

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.

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 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 8.10%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

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 2016 information for a 7-10 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 30-year time horizon; the most recent analysis was performed in 2013.

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected minus Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.50%	5.75%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	5.45%
International Equities - Emerging	MSCI World Ex USA (net)	8.00%	6.45%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	1.00%
High Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.10%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Master Limited Partnerships ("MLPs")	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	5.00%	6.90%
Hedge Funds	Hedge Fund Research, Inc. ("HFRI") Fund of Funds Composite Index	25.00%	5.25%

(1) Target asset allocation adopted at the April 2016 TCDRS Board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 1.6%, per Cliffwater's 2016 capital market assumptions.

(3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

D. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) – (b)
Balances as of December 31, 2014	\$ 508,779,484	\$ 473,976,767	\$ 34,802,717
Changes for the year:			
Service cost	17,634,188		17,634,188
Interest on total pension liability	41,231,027		41,231,027
Effect of plan changes	(3,757,840)		(3,757,840)
Effect of economic/demographic gains or losses	(4,826,769)		(4,826,769)
Effect of assumptions changes or inputs	5,221,392		5,221,392
Refund of contributions	(1,116,367)	(1,116,367)	
Benefit payments	(17,480,536)	(17,480,536)	
Administrative expenses		(341,868)	341,868
Member contributions		8,950,888	(8,950,888)
Net investment income		(3,695,830)	3,695,830
Employer contributions		15,499,968	(15,499,968)
Other		(697,460)	697,460
Balances as of December 31, 2015	<u>\$ 545,684,579</u>	<u>\$ 475,095,562</u>	<u>\$ 70,589,017</u>

E. Sensitivity Analysis

The following presents the net pension liability of the county/district, calculated using the discount rate of 8.10%, 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 (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 621,773,657	\$ 545,684,579	\$ 482,713,228
Fiduciary net position	475,095,562	475,095,562	475,095,562
Net pension liability / (asset)	<u>\$ 146,678,095</u>	<u>\$ 70,589,017</u>	<u>\$ 7,617,666</u>

F. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2016, the County recognized pension expense of \$18,063,556 as follows:

Pension Expense	January 1, 2015 to December 31, 2015
Service cost	\$ 17,634,188
Interest on total pension liability	41,231,027
Effect of plan changes	(3,757,840)
Administrative expenses	341,868
Member contributions	(8,950,888)
Expected investment return net of investment expenses	(38,925,182)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(857,308)
Recognition of assumption changes or inputs	870,232
Recognition of investment gains or losses	9,779,999
Other	697,460
Pension expense	<u><u>\$ 18,063,556</u></u>

Deferred Inflows / Outflows of Resources

As of the measurement date of December 31, 2015, the deferred inflows and outflows of resources are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	\$ 4,233,692
Changes of assumptions	4,351,160	
Net difference between projected and actual earnings	37,864,200	
Contributions made subsequent to measurement date	12,759,837	
	<u><u>\$ 54,975,197</u></u>	<u><u>\$ 4,233,692</u></u>

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:

Year ended December 31:	
2016	\$ 9,792,924
2017	9,792,924
2018	9,792,924
2019	8,537,127
2020	65,769
Total	<u><u>\$ 37,981,668</u></u>

NOTE 10 – 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 11 – 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.

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.

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.

The County recognizes its share of the costs of providing these benefits when paid, on a “pay-as-you-go” basis. These payments are budgeted annually. As of September 30, 2016, there were 824 retirees receiving benefits and approximately 2,752 active members not yet receiving benefits. Commencing in fiscal 2008, the County implemented GASB Statement No. 45 “Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.” The County has performed an actuarial valuation of its post-retirement benefit liability. The financial statement disclosures for 2016 are as follows:

C. Annual OPEB Costs and Net OPEB Obligation

For fiscal year 2016, the County's annual OPEB cost for the Plan was \$42,570,952. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for the year ended September 30, 2016, were as follows:

	Fiscal Year Ending 9/30/16
Determination of Annual Required Contribution	
Normal Cost at Fiscal Year End	\$ 23,303,760
Amortization of Unfunded Actuarial Accrued Liability	22,720,479
Annual Required Contribution ("ARC")	<u>46,024,239</u>
Determination of Net OPEB Obligation	
Annual Required Contribution	46,024,239
Interest on prior-year Net OPEB Obligation	8,851,254
Adjustment to ARC	(12,304,541)
Annual OPEB Cost	<u>42,570,952</u>
Less Assumed Contributions Made	<u>(6,954,340)</u>
Estimated Increase in Net OPEB Obligation	35,616,612
Net OPEB Obligation - Beginning of Year	<u>221,281,360</u>
Net OPEB Obligation - End of Year	<u><u>\$ 256,897,972</u></u>
Percentage of OPEB Cost Contributed	16.3%

D. Trend Information

The following table shows the estimated annual OPEB cost and net OPEB obligation for the prior three years assuming the plan is not prefunded (4% discount):

Fiscal Year Ended	Discount Rate	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2014	4%	\$ 35,741,230	13.3%	\$ 189,759,358
2015	4%	\$ 36,980,392	14.8%	\$ 221,281,360
2016	4%	\$ 42,570,952	16.3%	\$ 256,897,972

E. Funded Status and Funding Progress

A schedule of funded status as of the most recent actuarial valuation is as follows:

Actuarial valuation date	October 1, 2015
Actuarial value of plan assets (a)	\$ 0
Actuarial accrued liability ("AAL") (b)	\$ 350,708,226
Unfunded/(Overfunded) actuarial accrued liability ("UAAL" or "OAAL") (b-a)	\$ 350,708,226
Funded Ratio (a/b)	0.0%
Annual Covered Payroll (c)	\$ 127,676,972
UAAL or OAAL as % of covered payroll ((b-a)/c)	274.7%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability.

F. Actuarial Methods and Assumptions

The actuarial cost method used for determining the benefit obligations is a Projected Unit Credit Cost Method. Under this method, the actuarial present value of projected benefits is the value of benefits expected to be paid for current actives and retirees and is calculated based on certain assumptions and census data. The amortization period and method utilized was a 30 year level dollar closed period. The Actuarial Accrued Liability (“AAL”) is the actuarial present value of benefits attributed to employee service rendered prior to the valuation date. The AAL equals the present value of benefits multiplied by a fraction equal to service to date over service at expected retirement. The Normal Cost is the actuarial present value of benefits attributed to one year of service. This equals the present value of benefits divided by service at expected retirement. Since retirees are not accruing any more service, their normal cost is zero. In determining the Annual Required Contribution, The Unfunded AAL is amortized as a level dollar over 30 years. The actuarial assumptions included a 4% per annum discount rate for valuing liabilities. Employees eligible for retiree medical benefits assumed to elect continued medical coverage in retirement for themselves and their spouses is 100% and 40% respectively. The valuation assumes the following:

- Healthcare cost trend rates:
 - o Pre-65 trend begins at 6.2% in fiscal year 2011 and falls to 4.7% in 2089.
 - o Post-65 trend begins at 6.2% in fiscal year 2011 and falls to 4.8% in 2099.
 - o Dental trend begins at 5.86% in fiscal year 2011 and falls to 3.95% in 2024.
- 4% per annum discount rate for valuing liabilities.
- Employees eligible for retiree medical benefits assumed to elect continued medical coverage in retirement for themselves and their spouses is 100% and 40% respectively.
- 2.75% inflation rate.
- No projected salary increases.

NOTE 12 – NET PENSION OBLIGATION AND OTHER POST-EMPLOYMENT BENEFITS FUNDING IN PRIOR YEARS

The governmental funds that have been used to fund the net pension obligation and other post-employment benefit obligations in prior years have been the General Fund and the Drainage District Fund. The Drainage District Fund has only funded these obligations for retirees that worked for that department through the date of their retirement. All other obligations for retirees have been funded within the General Fund.

NOTE 13 – FUND BALANCES

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, 2016, were distributed as follows:

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals
Nonspendable:					
Prepaid items	\$ 270,023	\$	\$	\$ 28,044	\$ 298,067
Subtotal	270,023			28,044	298,067
Restricted for:					
General administration	1,889			3,390,451	3,392,340
Financial administration				973	973
Administration of justice	245,276			3,452,656	3,697,932
Construction and maintenance			89,482,237	42,680,860	132,163,097
Health and welfare	10,758			136,997	147,755
Public safety				1,355,862	1,355,862
Library				626,017	626,017
Debt service		1,086,398			1,086,398
Subtotal	257,923	1,086,398	89,482,237	51,643,816	142,470,374
Committed to:					
Facility construction/renovation	625,957				625,957
Mobility road projects	1,906,590				1,906,590
Contract Management	165,200				165,200
Parks and Fairgrounds renovations	91,369				91,369
Highway 36 Rail Corridor	50,000				50,000
IT Infrastructure	176,459				176,459
Wetlands Mitigation	436,500				436,500
Willow Fork Drainage Project	34,381				34,381
Special Projects-Commissioners Court	603,032				603,032
Software projects	2,632,561				2,632,561
Right-of-way acquisitions	1,556,236				1,556,236
Subtotal	8,278,285				8,278,285
Unassigned	37,882,243			(12,510)	37,869,733
Total Fund Balances	\$ 46,688,474	\$ 1,086,398	\$ 89,482,237	\$ 51,659,350	\$ 188,916,459

NOTE 14 – CONTINGENCIES AND COMMITMENTS

A. Construction Contract Commitments

The County had several capital improvement commitments as of September 30, 2016. 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. These commitments and their related construction in progress are summarized in Note 6.

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, 2016.

NOTE 15 - 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 have not exceeded insurance coverage in any of the previous three fiscal years. 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, 2016 and 2015 is as follows:

Employee Benefits:

	Year ended 9/30/16	Year ended 9/30/15
Unpaid claims, beginning of year	\$ 2,970,451	\$ 3,653,931
Incurred claims (including IBNRs)	29,534,115	34,888,587
Claim payments	(29,577,387)	(35,572,067)
Unpaid claims, end of year	<u>\$ 2,927,179</u>	<u>\$ 2,970,451</u>

Other Insurance:

	Year ended 9/30/16	Year ended 9/30/15
Unpaid claims, beginning of year	\$ 3,475,912	\$ 3,449,991
Incurred claims (including IBNRs)	436,046	2,884,017
Claim payments	(360,231)	(2,858,096)
Unpaid claims, end of year	<u>\$ 3,551,727</u>	<u>\$ 3,475,912</u>

NOTE 16 – DEFICIT NET POSITION

As of September 30, 2016, the Fort Bend Grand Parkway Toll Road Authority has a deficit net position of \$7,122,920. This is caused by the issuance of bonds for the construction of the tolled overpasses along State Highway 99. Operating revenues from toll collections began in February 2014. Therefore, sufficient assets have not yet been generated to offset the liabilities, resulting in a deficit net position.

NOTE 17 – RESTATEMENT OF BEGINNING NET POSITION

Restatement of Capital Assets

During the 2016 fiscal year, it was discovered that in prior years, the County had understated the capitalized value of infrastructure donated to the County by other municipalities within the County, and understated the value of the construction in progress and capitalized value of roads built by the County. Therefore, during the 2016 fiscal year, the County made adjustments to its capital asset records to correct for these understatements, as well as minor adjustments to other capital assets due to misclassifications.

As a result of these adjustments, the County has restated its beginning capital asset amounts and accumulated depreciation, increasing beginning net position by \$479,547,228. The detail of this restatement is as follows:

Capital Assets:	
Construction in progress	\$ 12,945,789
Vehicles	18,000
Machinery and equipment	14,584
Infrastructure	<u>522,749,930</u>
	535,728,303
Accumulated Depreciation:	
Vehicles	18,000
Machinery and equipment	731
Infrastructure	<u>56,162,344</u>
	<u>56,181,075</u>
Net restatement due to capital assets	<u><u>\$ 479,547,228</u></u>

NOTE 18 – SUBSEQUENT EVENTS

Fort Bend County issued approximately \$3.8 million in tax notes in January 2017 to fund the construction of West Bellfort Road from Binion Lane to Harlem Road. The debt service on these notes will be paid from a Joint Participation agreement with the Municipal Utility District and a sales tax allocation from the Management District which the new road is located within.

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, 2016

page 1 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 206,218,766	\$ 206,218,766	\$ 208,164,429	\$ 1,945,663
Fines and fees	28,548,350	28,548,350	29,733,212	1,184,862
Intergovernmental	6,321,616	6,321,616	5,627,816	(693,800)
Earnings on investments	552,000	552,000	861,601	309,601
Miscellaneous	2,898,350	2,898,350	3,272,137	373,787
Total Revenues	244,539,082	244,539,082	247,659,195	3,120,113
Expenditures				
General Administration				
County Judge:				
Salaries and personnel costs	663,806	658,806	658,613	193
Operating costs	16,648	14,197	14,108	89
Information technology costs	250	401	371	30
Commissioner Precinct 1:				
Salaries and personnel costs	451,960	452,109	452,109	
Operating costs	12,660	8,670	8,661	9
Commissioner Precinct 2:				
Salaries and personnel costs	587,193	589,008	587,367	1,641
Operating costs	33,218	33,166	31,816	1,350
Information technology costs		52	52	
Commissioner Precinct 3:				
Salaries and personnel costs	589,098	526,645	526,597	48
Operating costs	34,169	25,149	23,928	1,221
Information technology costs		750	592	158
Commissioner Precinct 4:				
Salaries and personnel costs	427,057	421,857	421,837	20
Operating costs	11,857	8,511	8,299	212
Information technology costs		546	473	73
County Clerk:				
Salaries and personnel costs	3,872,577	3,820,579	3,820,306	273
Operating costs	97,744	95,144	94,851	293
Information technology costs	27,138	27,138	26,330	808
Non-Departmental:				
Salaries and personnel costs	4,748,401	5,098,565	5,098,401	164
Operating costs	9,853,042	8,217,564	8,070,732	146,832
Information technology costs		1,230		1,230
Capital acquisitions		2,071,361	2,070,361	1,000
Risk Management/Insurance:				
Salaries and personnel costs	809,121	779,785	779,761	24
Operating costs	176,516	164,116	139,983	24,133
Information technology costs	601	601	551	50
Capital acquisitions	10,000	7,200	7,185	15

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, 2016

page 2 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Elections Administrator:				
Salaries and personnel costs	693,105	680,199	680,159	40
Operating costs	205,465	205,465	203,850	1,615
Elections Services:				
Salaries and personnel costs	292,556	321,336	321,295	41
Operating costs	272,800	278,500	263,675	14,825
Information technology costs	9,400	9,400	9,357	43
Human Resources:				
Salaries and personnel costs	829,590	822,636	822,614	22
Operating costs	193,550	157,780	157,567	213
Information technology costs		1,450	1,402	48
Capital acquisitions		5,320	5,320	
Vehicle Maintenance:				
Salaries and personnel costs	850,329	755,589	755,506	83
Operating costs	(1,111,708)	(933,587)	(948,673)	15,086
Information technology costs		45	30	15
Capital acquisitions	276,746	203,631	203,563	68
Records Management:				
Salaries and personnel costs	384,233	368,753	368,707	46
Operating costs	18,482	19,519	19,031	488
Information technology costs	14,186	7,579	7,579	
Capital acquisitions		5,570	5,431	139
Central Mailroom:				
Salaries and personnel costs	217,566	217,566	215,730	1,836
Operating costs	555,313	600,313	599,196	1,117
Capital acquisitions	24,650	24,650	24,650	
Facilities Management and Planning:				
Salaries and personnel costs	608,609	601,098	605,370	(4,272)
Operating costs	38,600	33,969	32,605	1,364
Information technology costs		2,030	1,664	366
Capital acquisitions	16,550	24,151	24,150	1
Facilities Maintenance:				
Salaries and personnel costs	902,461	881,587	881,587	
Operating costs	954,207	887,257	886,768	489
Information technology costs	11,500	13,700	13,669	31
Capital acquisitions	24,070	32,720	32,720	
Facilities Operations:				
Salaries and personnel costs	216,201	196,772	196,697	75
Operating costs	4,423,282	4,119,982	4,111,227	8,755
Janitorial:				
Salaries and personnel costs	579,701	565,980	565,976	4
Operating costs	622,215	612,515	611,751	764
Jail Maintenance:				
Salaries and personnel costs	725,481	654,527	654,480	47
Operating costs	750,828	479,028	478,992	36
Information technology costs	21,000	10,300	10,269	31

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, 2016

page 3 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Interdepartmental Construction:				
Salaries and personnel costs	1,136,204	1,140,133	1,140,133	
Operating costs	62,456	38,434	37,666	768
Capital acquisitions	67,440	55,440	55,325	115
County Attorney:				
Salaries and personnel costs	2,457,856	2,432,583	2,431,196	1,387
Operating costs	138,714	131,529	4,606,643	(4,475,114)
Information technology costs	6,999	8,567	7,165	1,402
Capital acquisitions		12,617	24,650	(12,033)
Information Technology:				
Salaries and personnel costs	4,857,886	4,776,959	4,776,696	263
Operating costs	2,882,188	2,635,600	2,598,176	37,424
Information technology costs	292,500	358,871	358,664	207
Capital acquisitions		82,185	81,986	199
Purchasing:				
Salaries and personnel costs	893,865	877,007	876,979	28
Operating costs	28,866	28,620	26,290	2,330
Information technology costs		2,862	2,742	120
Capital Outlay-General Fund:				
Capital acquisitions	7,768,118			
Total General Administration	56,637,116	48,471,887	52,691,509	(4,219,622)
Financial Administration				
County Auditor:				
Salaries and personnel costs	2,122,741	2,083,431	2,083,343	88
Operating costs	23,735	56,935	56,597	338
Information technology costs	500	500	186	314
County Treasurer:				
Salaries and personnel costs	770,899	764,467	764,437	30
Operating costs	182,716	179,661	174,946	4,715
Information technology costs	4,000	400	207	193
Court Collections:				
Salaries and personnel costs	122,277	122,277	121,870	407
Operating costs	15,255	15,255	14,575	680
Information technology costs	375	375	163	212
EMS Collections:				
Salaries and personnel costs	439,124	415,424	415,413	11
Operating costs	152,629	178,142	143,126	35,016
Information technology costs	100	100	37	63
Tax Assessor/Collector:				
Salaries and personnel costs	4,420,658	4,399,641	4,399,545	96
Operating costs	287,487	271,975	271,917	58
Information technology costs	1,000	27,672	27,080	592
Capital acquisitions	9,160			

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, 2016

page 4 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Budget Office:				
Salaries and personnel costs	572,486	562,038	562,010	28
Operating costs	13,547	7,847	6,910	937
Information technology costs		300	267	33
Total Financial Administration	9,138,689	9,086,440	9,042,629	43,811
Administration of Justice				
County Court-at-Law #1:				
Salaries and personnel costs	578,981	573,781	573,772	9
Operating costs	241,784	460,156	460,123	33
Information technology costs	910	920	918	2
County Court-at-Law #2:				
Salaries and personnel costs	571,999	566,999	566,397	602
Operating costs	239,680	397,322	397,286	36
Information technology costs	910	119	119	
County Court-at-Law #3:				
Salaries and personnel costs	577,010	550,519	550,512	7
Operating costs	239,402	321,604	556,862	(235,258)
Information technology costs	910	910		910
County Court-at-Law #4:				
Salaries and personnel costs	574,490	543,394	543,375	19
Operating costs	237,450	1,108,258	1,107,888	370
Information technology costs	910	885		885
Associate County Court-at-Law:				
Salaries and personnel costs	246,366	244,266	244,251	15
Operating costs	16,130	16,130	13,831	2,299
County Court-at-Law #5:				
Salaries and personnel costs	440,510	412,763	412,694	69
Operating costs	185,338	373,334	372,718	616
Information technology costs	906	15,702	14,995	707
Capital acquisitions		5,846	5,846	
240th District Court:				
Salaries and personnel costs	268,324	243,690	243,641	49
Operating costs	232,401	695,675	695,675	
Information technology costs		3,616	3,494	122
268th District Court:				
Salaries and personnel costs	267,597	270,838	270,838	
Operating costs	252,076	586,032	585,989	43
Information technology costs	5,320			
328th District Court:				
Salaries and personnel costs	439,490	441,971	441,970	1
Operating costs	230,704	447,752	447,335	417
Information technology costs	5,320	120	118	2
Capital acquisitions		5,320	5,320	
387th District Court:				
Salaries and personnel costs	436,705	439,667	439,666	1
Operating costs	159,265	193,810	192,670	1,140

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, 2016

page 5 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
400th District Court:				
Salaries and personnel costs	268,588	269,494	269,493	1
Operating costs	212,550	930,915	929,834	1,081
Information technology costs		2,760	2,757	3
434th District Court:				
Salaries and personnel costs	273,315	274,449	274,448	1
Operating costs	239,050	1,163,413	1,138,919	24,494
Information technology costs		2,760	2,760	
Capital acquisitions		520		520
505th District Court:				
Salaries and personnel costs	261,434	268,168	268,168	
Operating costs	242,370	59,370	58,400	970
Information technology costs	800	3,560	2,987	573
Child Support:				
Salaries and personnel costs	465,232	446,492	446,417	75
Operating costs	17,544	17,544	16,377	1,167
District Clerk:				
Salaries and personnel costs	4,211,365	4,062,157	4,062,141	16
Operating costs	232,977	163,508	163,468	40
Information technology costs	24,957	15,626	15,619	7
District Clerk Jury Payments:				
Operating costs	300,000	203,500	203,277	223
Justice of the Peace Precinct #1, Place 1:				
Salaries and personnel costs	506,365	501,965	501,874	91
Operating costs	13,800	13,800	13,423	377
Justice of the Peace Precinct #1, Place 2:				
Salaries and personnel costs	656,999	642,216	642,174	42
Operating costs	19,125	19,125	17,814	1,311
Information technology costs	7,869	2,549	2,549	
Capital acquisitions		5,320	5,320	
Justice of the Peace Precinct #2:				
Salaries and personnel costs	520,328	512,648	512,632	16
Operating costs	30,950	30,950	29,284	1,666
Justice of the Peace Precinct #3:				
Salaries and personnel costs	616,055	616,055	615,811	244
Operating costs	13,700	13,700	11,317	2,383
Justice of the Peace Precinct #4:				
Salaries and personnel costs	529,384	528,106	526,352	1,754
Operating costs	12,136	12,136	11,258	878
Bail Bond Board:				
Salaries and personnel costs	90,651	90,676	90,676	
Operating costs	2,781	2,781	1,887	894
Information technology costs	25	25		25

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, 2016

page 6 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
District Attorney:				
Salaries and personnel costs	9,880,263	9,678,653	9,678,639	14
Operating costs	604,815	335,338	325,718	9,620
Information technology costs	22,450	34,650	34,210	440
Capital acquisitions	87,700	66,225	66,200	25
Public Defender - Mental Health:				
Salaries and personnel costs	822,619	724,671	724,600	71
Operating costs	227,782	33,598	33,584	14
Information technology costs	4,120	4,720	3,904	816
Capital acquisitions	16,550	17,076	16,550	526
District Judges Fees/Services:				
Operating costs	3,000,000			
Sheriff Detention Operating:				
Salaries and personnel costs	23,698,585	23,593,484	23,593,432	52
Operating costs	5,809,269	6,362,708	6,207,537	155,171
Information technology costs	23,075	23,075	19,672	3,403
Capital acquisitions	207,755	207,492	203,030	4,462
Sheriff - Bailiffs:				
Salaries and personnel costs	2,900,216	2,858,583	2,858,576	7
Operating costs	59,998	38,998	36,884	2,114
Information technology costs	6,723	6,723	4,928	1,795
240th,400th Dist Ct Assoc Jdg:				
Salaries and personnel costs	254,752	254,056	254,056	
Operating costs	22,003	10,584	10,386	198
Information technology costs	600	769	769	
Indigent Defense Program:				
Salaries and personnel costs	229,771	217,723	217,641	82
Operating costs	47,176	72,430	72,193	237
Behavioral Health Services:				
Salaries and personnel costs	323,719	300,469	299,622	847
Operating costs	15,873	18,339	18,211	128
Information technology costs	886	4,642	4,057	585
268th,434th Dist Ct Assoc Jdg:				
Salaries and personnel costs	169,768	170,423	170,423	
Operating costs	10,303	10,545	10,214	331
Death Investigators:				
Operating costs	24,350	24,350	21,906	2,444
Adult Probation Operating:				
Salaries and personnel costs	78,588	80,189	78,998	1,191
Operating costs	85,904	64,104	64,037	67
CSR Program:				
Salaries and personnel costs	319,639	306,139	306,112	27
Operating costs	24,804	24,804	23,967	837
Drug Court - County:				
Operating costs	100,000	92,100	80,655	11,445

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, 2016

page 7 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Juvenile Truancy Court:				
Salaries and personnel costs	324,378	301,578	301,493	85
Operating costs	10,375	2,875	2,805	70
Information technology costs	150	150	55	95
Total Administration of Justice	65,636,197	65,739,950	65,730,803	9,147
Construction and Maintenance				
Engineering:				
Salaries and personnel costs	2,187,149	2,096,252	2,096,052	200
Operating costs	518,568	262,468	220,412	42,056
Information technology costs	15,846	19,215	17,746	1,469
Capital acquisitions	86,504	93,135	93,134	1
Landfill:				
Salaries and personnel costs	41,326	27,926	27,870	56
Operating costs	85,635	58,635	55,630	3,005
Recycling Center:				
Salaries and personnel costs	138,938	134,038	133,967	71
Operating costs	47,647	56,138	55,529	609
Capital acquisitions	90,000	80,234	80,234	
Household/Ag Waste Program:				
Salaries and personnel costs	37,569	29,169	29,107	62
Operating costs	58,906	64,506	63,968	538
Information technology costs		300	124	176
Capital acquisitions		5,932	5,932	
Total Construction and Maintenance	3,308,088	2,927,948	2,879,705	48,243
Health and Human Services:				
Ambulance - EMS:				
Salaries and personnel costs	10,760,338	11,146,120	11,146,120	
Operating costs	1,328,777	1,214,070	1,210,694	3,376
Information technology costs	6,000	6,000	5,851	149
Capital acquisitions	796,580	792,780	793,199	(419)
Public Transportation:				
Operating costs	2,511,497	23,339	22,900	439
Health Department - County:				
Salaries and personnel costs	486,397	465,784	464,062	1,722
Operating costs	41,448	44,203	43,130	1,073
Information technology costs	100	845	845	
Clinical Health Immunization:				
Salaries and personnel costs	365,041	356,941	356,843	98
Operating costs	20,975	20,975	19,223	1,752
Animal Control:				
Salaries and personnel costs	895,763	846,239	846,159	80
Operating costs	193,424	170,292	147,501	22,791
Information technology costs	1,946	1,946		1,946
Capital acquisitions	58,620	58,620	58,614	6

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, 2016

page 8 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Health and Human Services:				
Salaries and personnel costs	506,271	502,671	502,626	45
Operating costs	629,227	777,476	672,438	105,038
Information technology costs	5,000	3,651	3,651	
Senior Center:				
Salaries and personnel costs	271,744	252,313	251,912	401
Operating costs	19,245	18,990	18,184	806
Information technology costs		755	755	
Environmental Services:				
Salaries and personnel costs	1,380,837	1,321,313	1,321,228	85
Operating costs	143,668	110,688	110,510	178
Information technology costs	1,500	1,500	1,496	4
Capital acquisitions	41,200	46,520	46,520	
CIHC Coordinator - County:				
Salaries and personnel costs	597,512	599,709	599,705	4
Operating costs	1,526,374	1,955,599	1,933,310	22,289
Information technology costs	75	75		75
Social Services:				
Salaries and personnel costs	822,374	820,087	787,044	33,043
Operating costs	326,686	333,780	333,232	548
Information technology costs	1,986	1,792	1,791	1
Total Health and Welfare	23,740,605	21,895,073	21,699,543	195,530
Cooperative Services				
Extension Service:				
Salaries and personnel costs	501,271	477,108	477,016	92
Operating costs	338,007	350,957	347,174	3,783
Information technology costs	100	350	257	93
Capital acquisitions		11,971	16,550	(4,579)
Veterans Service:				
Salaries and personnel costs	214,004	210,404	210,334	70
Operating costs	10,817	6,967	5,365	1,602
Information technology costs	50	500	315	185
Total Cooperative Services	1,064,249	1,058,257	1,057,011	1,246
Public Safety				
Civil Service Commission:				
Salaries and personnel costs	85,188	85,188	85,178	10
Operating costs	10,428	10,428	8,012	2,416
Information technology costs	50	50		50
Fire Marshal:				
Salaries and personnel costs	1,074,408	1,081,378	1,081,378	
Operating costs	1,672,218	1,634,416	1,633,227	1,189
Information technology costs	7,775	7,775	7,409	366
Capital acquisitions	85,332	74,300	74,300	

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, 2016

page 9 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Department of Public Safety:				
Salaries and personnel costs	126,244	120,344	120,329	15
Operating costs	20,802	20,802	17,155	3,647
Information technology costs	3,700	3,700	3,609	91
DPS - License and Weight:				
Operating costs	5,673	5,673	4,272	1,401
Information technology costs	500	500	461	39
Constable Precinct #1:				
Salaries and personnel costs	1,598,405	1,560,356	1,560,288	68
Operating costs	180,805	112,581	110,954	1,627
Information technology costs	886	886	37	849
Capital acquisitions	49,245	40,873	40,873	
Constable Precinct #2:				
Salaries and personnel costs	1,590,424	1,609,828	1,609,827	1
Operating costs	175,981	126,262	121,715	4,547
Information technology costs		1,000	874	126
Capital acquisitions	124,583	102,258	101,700	558
Constable Precinct #3:				
Salaries and personnel costs	1,117,472	984,614	984,598	16
Operating costs	163,851	123,362	122,246	1,116
Information technology costs	751	1,051	932	119
Capital acquisitions	28,975	26,100	26,097	3
Constable Precinct #4:				
Salaries and personnel costs	1,078,546	1,112,887	1,112,887	
Operating costs	152,255	110,911	110,873	38
Information technology costs	2,525	6,496	6,495	1
Capital acquisitions	82,679	106,701	106,588	113
Sheriff Enforcement Operating:				
Salaries and personnel costs	29,672,154	29,576,904	29,576,904	
Operating costs	4,679,117	3,410,259	3,314,033	96,226
Information technology costs	46,779	106,925	101,813	5,112
Capital acquisitions	1,588,265	1,118,958	1,118,957	1
Commissary Administration:				
Operating costs		94,307	19,399	74,908
Emergency Management - County:				
Salaries and personnel costs	510,292	532,528	532,527	1
Operating costs	115,790	91,534	88,725	2,809
Information technology costs	100	12,084	11,493	591
Capital acquisitions		5,972	5,972	
Total Public Safety	46,052,198	44,020,191	43,822,137	198,054

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, 2016

page 10 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Parks and Recreation				
Fairgrounds:				
Salaries and personnel costs	499,755	475,331	475,259	72
Operating costs	84,704	123,312	121,194	2,118
Information technology costs		192	191	1
Capital acquisitions	22,850	22,850	22,850	
Jones Creek Ranch:				
Salaries and personnel costs	420,848	393,054	392,716	338
Operating costs	105,365	102,765	99,347	3,418
Information technology costs	5,842	5,842	5,350	492
Capital acquisitions	95,000	89,500	88,789	711
Parks Department:				
Salaries and personnel costs	1,320,872	1,246,770	1,246,509	261
Operating costs	680,808	600,808	576,445	24,363
Information technology costs	886	7,886	6,295	1,591
Capital acquisitions	143,940	141,940	141,723	217
Total Parks and Recreation	3,380,870	3,210,250	3,176,668	33,582
Libraries and Education				
County Library Operating:				
Salaries and personnel costs	11,756,006	11,528,115	11,527,836	279
Operating costs	3,341,668	3,385,583	3,385,074	509
Information technology costs	221,941	197,421	197,360	61
Capital acquisitions	218,397	171,002	170,488	514
Total Libraries and Education	15,538,012	15,282,121	15,280,758	1,363
Total Expenditures	224,496,024	211,692,117	215,380,763	(3,688,646)
Excess of Revenues Over Expenditures	20,043,058	32,846,965	32,278,432	(568,533)
Other Financing (Uses)				
Transfers (out)	(14,831,864)	(14,765,514)	(13,539,414)	1,226,100
Total Other Financing (Uses)	(14,831,864)	(14,765,514)	(13,539,414)	1,226,100
Net Change in Fund Balance- Budgetary Basis	5,211,194	18,081,451	18,739,018	657,567
Net Adjustment to Reflect Operations in Accordance with GAAP (a)			(17,984,600)	
Fund Balance, Beginning of Year	45,934,056	45,934,056	45,934,056	
Fund Balance, End of Year	\$ 51,145,250	\$ 64,015,507	\$ 46,688,474	\$ 657,567

(a) See reconciliation on page 81.

FORT BEND COUNTY, TEXAS
NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2015

Budgets

Formal budgets are legally adopted on a GAAP basis for the General Fund, certain Special Revenue Funds and all Debt Service Funds except for the Fort Bend Parkway Road District Unlimited Tax Bonds Debt Service Fund. The debt service requirements relating to the Parkway bonds are funded solely from property taxes levied on property within the Road District. The County does not present any major Special Revenue Funds as of September 30, 2016, regardless of whether there is a legally adopted budget.

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.

Amounts reported in the accompanying financial statements represent the original budgeted amount plus all supplemental appropriations.

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	\$ 247,659,195	\$ 33,975,821	\$ 281,635,016
Expenditures	215,380,763	51,977,621	267,358,384
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,278,432	(18,001,800)	14,276,632
Other Financing Sources (Uses)			
Transfers in		17,200	17,200
Transfers (out)	(13,539,414)		(13,539,414)
Total Other Financing Sources (Uses)	(13,539,414)	17,200	(13,522,214)
Net Change in Fund Balance	18,739,018	(17,984,600)	754,418
Fund Balance, Beginning of Year			45,934,056
Fund Balance, End of Year			<u>\$ 46,688,474</u>

Excess of Expenditures over Appropriations

For the year ended September 30, 2016, significant variances where expenditures exceeded appropriations in the following budget categories are detailed below:

General Fund:

General Administration:

Facilities Management and Planning - Salaries and personnel costs	\$ 4,272
County Attorney - Operating costs	4,475,114
County Attorney - Capital acquisitions	12,033

Administration of Justice:

County Court-at-Law #3 - Operating costs	235,258

Health and Welfare:

Ambulance - EMS - Capital acquisitions	419

Cooperative Services:

Extension Service - Capital acquisitions	4,579

Debt Service Fund:

Total expenditures	112,391

The excess expenditures in the General Fund for County Court-at-Law #3, Ambulance – EMS, and Extension Service were funded from other available budgets within each governmental function. The excess expenditures for County Attorney caused an overall budget deficit in general administration, which was unable to be funded by the other governmental functions within General Fund, but did not cause a deficit for the General Fund overall. Procedures have been put in place to prevent these excess expenditures over budget in the future.

FORT BEND COUNTY, TEXAS
REQUIRED PENSION SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
September 30, 2016

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)
Schedule of Changes in Net Pension Liability and Related Ratios

	Measurement Year 2015	Measurement Year 2014
Total pension liability:		
Service cost	\$ 17,634,188	\$ 16,523,133
Interest on total pension liability	41,231,027	38,158,329
Effect of plan changes	(3,757,840)	
Effect of assumptions changes or inputs	5,221,392	
Effect of economic/demographic gains or losses	(4,826,769)	(317,076)
Benefit payments, including refunds of employee contributions	(18,596,903)	(16,821,825)
Net change in total pension liability	36,905,095	37,542,561
Total pension liability - Beginning of Year	508,779,484	471,236,923
Total pension liability - End of Year (a)	<u>\$ 545,684,579</u>	<u>\$ 508,779,484</u>
Plan fiduciary net position:		
Member contributions	\$ 8,950,888	\$ 8,374,898
Employer contributions	15,499,968	14,592,621
Net investment income	(3,695,830)	29,818,164
Benefit payments, including refunds of employee contributions	(18,596,903)	(16,821,825)
Administrative expenses	(341,868)	(351,781)
Other	(697,460)	(187,536)
Net change in plan fiduciary net position	1,118,795	35,424,541
Plan fiduciary net position - Beginning of Year	473,976,767	438,552,226
Plan fiduciary net position - End of Year (b)	475,095,562	473,976,767
Net pension liability - End of Year (a) - (b)	<u>\$ 70,589,017</u>	<u>\$ 34,802,717</u>
Plan fiduciary net position as a percentage of total pension liability	87.06%	93.16%
Covered employee payroll (measurement year)	\$ 127,676,972	\$ 119,513,775
Net pension liability as a percentage of covered employee payroll	55.29%	29.12%

Note: GASB 68 requires 10 years of net pension liability and related ratios information. This information is not available and has not been calculated prior to the first measurement year ended December 31, 2014. In the future, such information will be used to populate this schedule as it becomes available.

FORT BEND COUNTY, TEXAS
REQUIRED PENSION SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
September 30, 2016

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)
Schedule of Contributions
Last Ten Fiscal Years

<u>Year ending September 30</u>	<u>Actuarially determined contribution</u>	<u>Actual contributions</u>	<u>Contribution deficiency (excess)</u>	<u>Covered employee payroll</u>	<u>Contributions as a percentage of covered employee payroll</u>
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%
2013	12,681,672	12,681,672		110,913,229	11.4%
2012	12,127,523	12,127,523		110,352,543	11.0%
2011	11,418,711	11,418,711		106,734,729	10.7%
2010	11,235,138	11,235,138		105,310,643	10.7%
2009	10,187,718	10,187,718		99,913,522	10.2%
2008	9,110,858	9,110,858		89,502,142	10.2%
2007	8,097,682	8,097,682		78,967,489	10.3%

FORT BEND COUNTY, TEXAS
NOTES TO PENSION REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2016

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Actuarial Cost Method	
Recognition of economic/demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3.00%
Salary Increases	3.50%
Investment Rate of Return	8.10%
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Fort Bend County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Mortality	
Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both projected to 2014 with a scale AA, and then projected with a 110% of the MP-2014 Ultimate scale after that.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table projected to 2014 with scale AA, and then projected with 110% of the MP-2014 Ultimate scale after that, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with no age adjustment for males and a two-year set-forward for females.

FORT BEND COUNTY, TEXAS
REQUIRED OTHER POST EMPLOYMENT BENEFIT SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
FORT BEND COUNTY EMPLOYEE BENEFIT PLAN
September 30, 2016

Actuarial Valuation Date	Actuarial Value of Assets (a)	Discount Rate	Actuarial Accrued Liability ("AAL") (b)	Unfunded Actuarial Accrued Liability ("UAAL") (b-a)	Funded Ratio (a/b)	Covered Payroll	UAAL as % of Covered Payroll
10/1/2007	\$ 0	4.0%	\$ 207,157,655	\$ 207,157,655	0.0%	\$ 92,096,921	224.9%
10/1/2009	\$ 0	4.0%	\$ 240,282,297	\$ 240,282,297	0.0%	\$ 104,983,019	228.9%
10/1/2011	\$ 0	4.0%	\$ 255,897,447	\$ 255,897,447	0.0%	\$ 108,712,740	235.4%
10/1/2013	\$ 0	4.0%	\$ 283,630,840	\$ 283,630,840	0.0%	\$ 112,043,745	253.1%
10/1/2015	\$ 0	4.0%	\$ 350,708,226	\$ 350,708,226	0.0%	\$ 127,676,972	274.7%

Note: Actuarial information is only available for Fort Bend County back to fiscal year 2008, the year that the County implemented GASB 45.



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**



FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

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. These funds are restricted by state statute. This includes Funds 130, 131, 133, 134, and 135.

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 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 mobility improvements along FM 1093 within the District. This includes Fund 145.

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 statute with the exception of the nonspendable portion of fund balance which is due to prepaid items. 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 with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 160.

Lateral Road

This fund is used to account for the receipts and disbursements of funds received from the State that are restricted for constructing new County roads and maintaining existing ones. These funds are restricted pursuant to state statute. This includes Fund 165.

County Historical Commission

This fund is used to account for funds donated to the County by private citizens and is restricted for spending on Texas historical markers. These funds are restricted pursuant to donor requirements. This includes Fund 170.

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 with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 195.

Gus George Law 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 with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 200.

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.

Gus George Memorial

This fund is used to account for the receipts and disbursements of funds that were donated to the County in memory of the late Gus George, former County Sheriff. The funds are restricted for law enforcement activities of the Sheriff's department pursuant to donor requirements. This includes Fund 265.

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.

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. 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.

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. The nonspendable portion of fund balance is due to prepaid items. This includes Fund 400.

HOPE 3 Implementation and Program Sales

These funds are used to account for the Hope 3 Planning Grant money received from the U.S. Department of Housing and Urban Development ("HUD") to develop a home ownership program for low and moderate income families. These funds are restricted pursuant to grant requirements. This includes Fund 402.

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 amounts received to be used as start-up costs for a juvenile justice alternative education program. If funding exceeds start-up costs, the excess may be used for other costs incurred in operating the 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.

East Fort Bend County Development Authority

This fund is used to account for the operating activity of the Authority. These funds are restricted pursuant to state statute with the exception of the nonspendable portion of fund balance which is due to prepaid items.

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

Agency 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.

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2016

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 16,894,936	\$ 3,919,100	\$ 680,922	\$ 10,825,565
Taxes receivable, net	1,179,353			659,443
Grants receivable			6,372	
Other receivables		363,414	5,122	1,190,570
Due from other funds			97,620	14,824
Prepaid items			6,540	2,037
Total Assets	\$ 18,074,289	\$ 4,282,514	\$ 796,576	\$ 12,692,439
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Retainage payable		154,020		
Due to other funds	165,417	351,439	421,849	1,229,412
Unearned revenues				
Total Liabilities	165,417	505,459	421,849	1,229,412
Deferred Inflows of Resources				
Unavailable revenue-property taxes				659,443
Unavailable revenue-other				
Total Deferred Inflows of Resources				659,443
Fund Balances:				
Nonspendable			6,540	2,037
Restricted	17,908,872	3,777,055	368,187	10,801,547
Unassigned				
Total Fund Balances	17,908,872	3,777,055	374,727	10,803,584
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 18,074,289	\$ 4,282,514	\$ 796,576	\$ 12,692,439

Special Revenue Funds

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 9,930,195 255,110	\$ 741,809	\$ 4,313	\$ 48,906	\$ 1,180,559	\$ 522,572
64,802			3,638	30,838	
10,454				1,044	640
<u>\$ 10,260,561</u>	<u>\$ 741,809</u>	<u>\$ 4,313</u>	<u>\$ 52,544</u>	<u>\$ 1,212,441</u>	<u>\$ 523,212</u>
\$	\$	\$	\$	\$	\$
543,420			12,287	15,343	48,675
<u>543,420</u>	<u></u>	<u></u>	<u>12,287</u>	<u>15,343</u>	<u>48,675</u>
255,110					
<u>255,110</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
10,454				1,044	640
9,451,577	741,809	4,313	40,257	1,196,054	473,897
<u>9,462,031</u>	<u>741,809</u>	<u>4,313</u>	<u>40,257</u>	<u>1,197,098</u>	<u>474,537</u>
<u>\$ 10,260,561</u>	<u>\$ 741,809</u>	<u>\$ 4,313</u>	<u>\$ 52,544</u>	<u>\$ 1,212,441</u>	<u>\$ 523,212</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2016

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 121,432	\$ 91,246	\$ 51,016	\$ 125,570
Taxes receivable, net				
Grants receivable				
Other receivables		520		145
Due from other funds				
Prepaid items				
Total Assets	\$ 121,432	\$ 91,766	\$ 51,016	\$ 125,715
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Retainage payable				
Due to other funds	1,881			
Unearned revenues				
Total Liabilities	1,881			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Unavailable revenue-other				
Total Deferred Inflows of Resources				
Fund Balances:				
Nonspendable				
Restricted	119,551	91,766	51,016	125,715
Unassigned				
Total Fund Balances	119,551	91,766	51,016	125,715
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 121,432	\$ 91,766	\$ 51,016	\$ 125,715

Special Revenue Funds

<u>District Attorney Bad Check Collection Fee</u>	<u>Gus George Memorial</u>	<u>District Attorney Special Fun Run</u>	<u>County Attorney Salary Supplement</u>	<u>Records Management- County</u>	<u>VIT Interest</u>
\$ 55,083	\$ 4,701	\$ 17,910	\$ 229,486	\$ 2,391,414	\$ 6,244
550				82,188	
<u>\$ 55,633</u>	<u>\$ 4,701</u>	<u>\$ 17,910</u>	<u>\$ 229,486</u>	<u>\$ 2,473,602</u>	<u>\$ 6,244</u>
\$	\$	\$	\$	\$	\$
8,534			200	167,901	5,271
<u>8,534</u>	<u></u>	<u></u>	<u>200</u>	<u>167,901</u>	<u>5,271</u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
47,099	4,701	17,910	229,286	2,305,701	973
<u>47,099</u>	<u>4,701</u>	<u>17,910</u>	<u>229,286</u>	<u>2,305,701</u>	<u>973</u>
<u>\$ 55,633</u>	<u>\$ 4,701</u>	<u>\$ 17,910</u>	<u>\$ 229,486</u>	<u>\$ 2,473,602</u>	<u>\$ 6,244</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2016

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 789,037	\$ 1,869,341	\$ 14,211	\$ 147,419
Taxes receivable, net				
Grants receivable				
Other receivables	73,079	10,105	117	
Due from other funds				
Prepaid items				
Total Assets	<u>\$ 862,116</u>	<u>\$ 1,879,446</u>	<u>\$ 14,328</u>	<u>\$ 147,419</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Retainage payable				
Due to other funds	10,965	38,354		
Unearned revenues				
Total Liabilities	<u>10,965</u>	<u>38,354</u>		
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Unavailable revenue-other				
Total Deferred Inflows of Resources				
Fund Balances:				
Nonspendable				
Restricted	851,151	1,841,092	14,328	147,419
Unassigned				
Total Fund Balances	<u>851,151</u>	<u>1,841,092</u>	<u>14,328</u>	<u>147,419</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 862,116</u>	<u>\$ 1,879,446</u>	<u>\$ 14,328</u>	<u>\$ 147,419</u>

Special Revenue Funds

Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
\$ 434,309	\$ 131,298	\$	\$ 5,479	\$ 244,403	\$ 12,698
	11,049	545,382		2,103	
		1,167			
<u>\$ 434,309</u>	<u>\$ 142,347</u>	<u>\$ 546,549</u>	<u>\$ 5,479</u>	<u>\$ 246,506</u>	<u>\$ 12,698</u>
\$	\$	\$	\$	\$	\$
24,962	19,678	546,549			749
409,347			5,479	246,506	11,949
<u>434,309</u>	<u>19,678</u>	<u>546,549</u>	<u>5,479</u>	<u>246,506</u>	<u>12,698</u>
		1,167			
	122,669	(1,167)			
	<u>122,669</u>				
<u>\$ 434,309</u>	<u>\$ 142,347</u>	<u>\$ 546,549</u>	<u>\$ 5,479</u>	<u>\$ 246,506</u>	<u>\$ 12,698</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2016

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ 122,534	\$	\$ 858,440	\$ 1,481,362
Taxes receivable, net				
Grants receivable		258,306		
Other receivables			68,909	401,764
Due from other funds				
Prepaid items				
Total Assets	<u>\$ 122,534</u>	<u>\$ 258,306</u>	<u>\$ 927,349</u>	<u>\$ 1,883,126</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Retainage payable				
Due to other funds	24,026	258,306	17,478	184,527
Unearned revenues	98,508			1,698,599
Total Liabilities	<u>122,534</u>	<u>258,306</u>	<u>17,478</u>	<u>1,883,126</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Unavailable revenue-other				
Total Deferred Inflows of Resources				
Fund Balances:				
Nonspendable				
Restricted			909,871	
Unassigned				
Total Fund Balances			<u>909,871</u>	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 122,534</u>	<u>\$ 258,306</u>	<u>\$ 927,349</u>	<u>\$ 1,883,126</u>

Special Revenue Funds		
East Fort Bend County Development Authority		Totals Non- major Special Revenue Funds
\$	21,437	\$ 53,974,947
		2,093,906
		821,109
		2,297,864
		112,444
	6,162	28,044
<u>\$</u>	<u>27,599</u>	<u>\$ 59,328,314</u>
\$	32,780	\$ 32,780
		154,020
		4,097,223
		2,470,388
<u></u>	<u>32,780</u>	<u>6,754,411</u>
		914,553
<u></u>	<u></u>	<u>914,553</u>
	6,162	28,044
		51,643,816
<u>(11,343)</u>	<u>(11,343)</u>	<u>(12,510)</u>
<u>(5,181)</u>	<u>(5,181)</u>	<u>51,659,350</u>
<u>\$</u>	<u>27,599</u>	<u>\$ 59,328,314</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2016

	Special Revenue Funds			
	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Property taxes	\$	\$	\$	\$ 17,860,816
Sales taxes	6,958,956			
Fines and fees				7,199,621
Intergovernmental		1,360,203	278,123	241,684
Earnings on investments	84,539	23,025	40,256	101,766
Miscellaneous			21,931	236,692
Total Revenues	7,043,495	1,383,228	340,310	25,640,579
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			13,445,391	
Construction and maintenance	2,923,838			20,769,335
Health and human services				
Public safety				
Parks and recreation	2,730			
Libraries and education				
Capital Outlay	178,229	1,774,551	397,592	2,453,331
Total Expenditures	3,104,797	1,774,551	13,842,983	23,222,666
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,938,698	(391,323)	(13,502,673)	2,417,913
Other Financing Sources (Uses)				
Transfers in			13,373,064	
Transfers (out)				
Total Other Financing Sources (Uses)			13,373,064	
Net Change in Fund Balances	3,938,698	(391,323)	(129,609)	2,417,913
Fund Balances, Beginning of Year	13,970,174	4,168,378	504,336	8,385,671
Fund Balances, End of Year	\$ 17,908,872	\$ 3,777,055	\$ 374,727	\$ 10,803,584

Special Revenue Funds

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 11,461,905	\$	\$	\$	\$	\$
108,334				343,884	45,715
	62,635				25,515
66,935	3,905	23	221	6,269	3,018
111,261			50,602		
<u>11,748,435</u>	<u>66,540</u>	<u>23</u>	<u>50,823</u>	<u>350,153</u>	<u>74,248</u>
				342,007	
7,940,342			65,091		180,103
<u>1,642,182</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>16,550</u>
<u>9,582,524</u>	<u></u>	<u></u>	<u>65,091</u>	<u>342,007</u>	<u>196,653</u>
2,165,911	66,540	23	(14,268)	8,146	(122,405)
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
2,165,911	66,540	23	(14,268)	8,146	(122,405)
7,296,120	675,269	4,290	54,525	1,188,952	596,942
<u>\$ 9,462,031</u>	<u>\$ 741,809</u>	<u>\$ 4,313</u>	<u>\$ 40,257</u>	<u>\$ 1,197,098</u>	<u>\$ 474,537</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Year Ended September 30, 2016

	Special Revenue Funds			
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Property taxes	\$	\$	\$	\$
Sales taxes				
Fines and fees		6,030		
Intergovernmental				
Earnings on investments	662	467	269	
Miscellaneous	58,784		220	22,656
Total Revenues	59,446	6,497	489	22,656
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				678
Construction and maintenance				
Health and human services				
Public safety				
Parks and recreation				
Libraries and education	56,615			
Capital Outlay				
Total Expenditures	56,615			678
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,831	6,497	489	21,978
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	2,831	6,497	489	21,978
Fund Balances, Beginning of Year	116,720	85,269	50,527	103,737
Fund Balances, End of Year	\$ 119,551	\$ 91,766	\$ 51,016	\$ 125,715

Special Revenue Funds

District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$	\$	\$	\$	\$	\$
13,263				917,466	
3,918			70,000		
	20	94	1,010		6,470
8,448	2,725				
25,629	2,745	94	71,010	917,466	6,470
			61,338	917,639	
42,340					7,470
				13,370	
42,340			61,338	931,009	7,470
(16,711)	2,745	94	9,672	(13,543)	(1,000)
(16,711)	2,745	94	9,672	(13,543)	(1,000)
63,810	1,956	17,816	219,614	2,319,244	1,973
\$ 47,099	\$ 4,701	\$ 17,910	\$ 229,286	\$ 2,305,701	\$ 973

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Year Ended September 30, 2016

	Special Revenue Funds			
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Property taxes	\$	\$	\$	\$
Sales taxes				
Fines and fees			1,254	
Intergovernmental		88,983		52,688
Earnings on investments	4,513	9,754		715
Miscellaneous	398,749	520,402		
Total Revenues	403,262	619,139	1,254	53,403
Expenditures				
Current:				
General administration	551,987			
Financial administration				
Administration of justice		54,347		1,200
Construction and maintenance				
Health and human services				
Public safety		324,693		15,574
Parks and recreation				
Libraries and education				
Capital Outlay	47,557	169,124		
Total Expenditures	599,544	548,164		16,774
Excess (Deficiency) of Revenues Over (Under) Expenditures	(196,282)	70,975	1,254	36,629
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	(196,282)	70,975	1,254	36,629
Fund Balances, Beginning of Year	1,047,433	1,770,117	13,074	110,790
Fund Balances, End of Year	\$ 851,151	\$ 1,841,092	\$ 14,328	\$ 147,419

Special Revenue Funds

Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
\$	\$	\$	\$	\$	\$
24,962	12,482	2,542,710			83,102
	293			1,194	204
	111	173			
24,962	12,886	2,542,883		1,194	83,306
24,962				1,194	
	172,644	2,542,883			83,306
24,962	172,644	2,542,883		1,194	83,306
	(159,758)				
	166,350				
	166,350				
	6,592				
	116,077				
\$	\$ 122,669	\$	\$	\$	\$

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Year Ended September 30, 2016

	Special Revenue Funds			
	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
Revenues				
Property taxes	\$	\$	\$	\$
Sales taxes				
Fines and fees			691,239	2,297,319
Intergovernmental	267,331	2,402,670		3,106,649
Earnings on investments				14,367
Miscellaneous			8,000	9,696
Total Revenues	<u>267,331</u>	<u>2,402,670</u>	<u>699,239</u>	<u>5,428,031</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	267,331	2,402,670	523,100	5,410,831
Construction and maintenance				
Health and human services				
Public safety				
Parks and recreation				
Libraries and education				
Capital Outlay				
Total Expenditures	<u>267,331</u>	<u>2,402,670</u>	<u>523,100</u>	<u>5,410,831</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures			176,139	17,200
Other Financing Sources (Uses)				
Transfers in				224,056
Transfers (out)				(241,256)
Total Other Financing Sources (Uses)				<u>(17,200)</u>
Net Change in Fund Balances			176,139	
Fund Balances, Beginning of Year			733,732	
Fund Balances, End of Year	<u>\$</u>	<u>\$</u>	<u>\$ 909,871</u>	<u>\$</u>

Special Revenue Funds	
East Fort Bend County Development Authority	Totals Non- major Special Revenue Funds
\$	\$ 29,322,721
	6,958,956
115,000	11,739,125
	10,623,655
7	369,996
	1,450,450
115,007	60,464,903
120,188	1,651,152
	7,470
	22,516,051
	31,633,515
	2,780,618
	603,676
	2,730
	56,615
	6,692,486
120,188	65,944,313
(5,181)	(5,479,410)
	13,763,470
	(241,256)
	13,522,214
(5,181)	8,042,804
	43,616,546
\$ (5,181)	\$ 51,659,350

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, 2016

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 17,660,570	\$ 17,660,570	\$ 17,860,816	\$ 200,246
Fines and fees	6,075,000	6,075,000	7,199,621	1,124,621
Intergovernmental	250,000	250,000	241,684	(8,316)
Earnings on investments	35,000	35,000	101,766	66,766
Miscellaneous	345,000	345,000	236,692	(108,308)
Total Revenues	<u>24,365,570</u>	<u>24,365,570</u>	<u>25,640,579</u>	<u>1,275,009</u>
Expenditures				
Current:				
Salaries and personnel costs	10,282,593	9,666,492	9,666,412	80
Operating costs	13,265,038	11,446,881	10,390,322	1,056,559
Information technology costs	1,590	1,590	1,574	16
Capital acquisitions	926,480	972,988	970,998	1,990
Total Expenditures	<u>24,475,701</u>	<u>22,087,951</u>	<u>21,029,306</u>	<u>1,058,645</u>
Net Change in Fund Balance- Budgetary Basis	(110,131)	2,277,619	4,611,273	2,333,654
Net Adjustment to Reflect Operations in Accordance with GAAP (a)			(2,193,360)	
Fund Balance, Beginning of Year	<u>8,385,671</u>	<u>8,385,671</u>	<u>8,385,671</u>	
Fund Balance, End of Year	<u>\$ 8,275,540</u>	<u>\$ 10,663,290</u>	<u>\$ 10,803,584</u>	<u>\$ 2,333,654</u>

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 25,640,579	\$	\$ 25,640,579
Expenditures	21,029,306	2,193,360	23,222,666
Net Change in Fund Balance	4,611,273	(2,193,360)	2,417,913
Fund Balance, Beginning of Year			8,385,671
Fund Balance, End of Year			<u>\$ 10,803,584</u>

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, 2016

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 11,435,816	\$ 11,435,816	\$ 11,461,905	\$ 26,089
Fines and fees	25,000	25,000	108,334	83,334
Earnings on investments	20,000	20,000	66,935	46,935
Miscellaneous	65,000	65,000	111,261	46,261
Total Revenues	11,545,816	11,545,816	11,748,435	202,619
Expenditures				
Current:				
Salaries and personnel costs	5,951,996	5,656,418	5,656,281	137
Operating costs	2,555,289	2,172,702	2,052,917	119,785
Information technology costs	2,116	6,116	5,731	385
Capital acquisitions	952,600	1,212,765	1,212,264	501
Total Expenditures	9,462,001	9,048,001	8,927,193	120,808
Excess of Revenues Over Expenditures	2,083,815	2,497,815	2,821,242	323,427
Other Financing (Uses)				
Transfers (out)	(1,151,391)	(121,391)		121,391
Total Other Financing (Uses)	(1,151,391)	(121,391)		121,391
Net Change in Fund Balance- Budgetary Basis	932,424	2,376,424	2,821,242	444,818
Net Adjustment to Reflect Operations in Accordance with GAAP (a)			(655,331)	
Fund Balance, Beginning of Year	7,296,120	7,296,120	7,296,120	
Fund Balance, End of Year	\$ 8,228,544	\$ 9,672,544	\$ 9,462,031	\$ 444,818

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 11,748,435	\$	\$ 11,748,435
Expenditures	8,927,193	655,331	9,582,524
Net Change in Fund Balance	2,821,242	(655,331)	2,165,911
Fund Balance, Beginning of Year			7,296,120
Fund Balance, End of Year			\$ 9,462,031

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, 2016

	Original Budget	Budget as Amended	Actual Amounts Budgetary Basis	Variance from Amended Positive (Negative)
Revenues				
Property taxes	\$ 33,233,568	\$ 33,233,568	\$ 33,485,251	\$ 251,683
Earnings on investments	30,000	30,000	56,403	26,403
Total Revenues	<u>33,263,568</u>	<u>33,263,568</u>	<u>33,541,654</u>	<u>278,086</u>
Expenditures				
Debt Service - Non-specific	375,000	375,000	10,000	365,000
2007 Unlimited Tax Road Bonds	1,215,800	1,215,800	1,214,550	1,250
2007 Facilities Bonds	4,848,375	4,848,375	4,968,000	(119,625)
2009 Justice Center Bonds	6,039,313	6,039,313	4,740,281	1,299,032
2009 Unlimited Tax Road Bonds	3,777,913	3,777,913	2,994,688	783,225
2009 Unlimited Tax Road Bonds Refunding	2,356,850	2,356,850	2,355,350	1,500
2010 Fort Bend Flood Control Water Supply Corporation Refunding	1,184,100	1,184,100	1,183,600	500
2012 Unlimited Tax Road Bonds	4,498,725	4,498,725	4,497,275	1,450
2014 Unlimited Tax Road Bonds Refunding	2,146,588	2,146,588	2,144,587	2,001
2015A Unlimited Tax Road and Refunding Bonds	3,499,900	3,499,900	3,498,900	1,000
2015B Facilities Refunding Bonds	4,495,400	4,495,400	4,494,400	1,000
2016A Unlimited Tax Road and Refunding Bonds			1,084,247	(1,084,247)
2016B Facilities and Justice Center Refunding Bonds			1,364,477	(1,364,477)
Total Expenditures	<u>34,437,964</u>	<u>34,437,964</u>	<u>34,550,355</u>	<u>(112,391)</u>
Excess (Deficit) of Revenues Over (Under) Expenditures	<u>(1,174,396)</u>	<u>(1,174,396)</u>	<u>(1,008,701)</u>	<u>165,695</u>
Other Financing Sources (Uses)				
Refunding bonds issued			73,120,000	73,120,000
Payment to refunded bond escrow agent			(89,544,194)	(89,544,194)
Premium on refunding bonds issued			15,739,791	15,739,791
Total Other Financing Sources (Uses)			<u>(684,403)</u>	<u>(684,403)</u>
Net Change in Fund Balance- budgetary basis	<u>(1,174,396)</u>	<u>(1,174,396)</u>	<u>(1,693,104)</u>	<u>(518,708)</u>
Fund Balance, Beginning of Year	<u>2,779,502</u>	<u>2,779,502</u>	<u>2,779,502</u>	
Fund Balance, End of Year	<u>\$ 1,605,106</u>	<u>\$ 1,605,106</u>	<u>\$ 1,086,398</u>	<u>\$ (518,708)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
September 30, 2016

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 6,578,017	\$ 4,498,122	\$ 11,076,139
Due from other funds	30,826	5,264	36,090
Other receivables	291,469	10,229	301,698
Total Current Assets	<u>6,900,312</u>	<u>4,513,615</u>	<u>11,413,927</u>
Noncurrent Assets:			
Capital assets, not being depreciated			
Capital assets, net of accumulated depreciation	647,132		647,132
Total Noncurrent Assets	<u>647,132</u>		<u>647,132</u>
Total Assets	<u>7,547,444</u>	<u>4,513,615</u>	<u>12,061,059</u>
Liabilities			
Current Liabilities:			
Benefits payable	2,927,179	3,551,727	6,478,906
Due to other funds	192,153	423,926	616,079
Total Current Liabilities	<u>3,119,332</u>	<u>3,975,653</u>	<u>7,094,985</u>
Total Liabilities	<u>3,119,332</u>	<u>3,975,653</u>	<u>7,094,985</u>
Net Position			
Net investment in capital assets	647,132		647,132
Unrestricted	<u>3,780,980</u>	<u>537,962</u>	<u>4,318,942</u>
Total Net Position	<u>\$ 4,428,112</u>	<u>\$ 537,962</u>	<u>\$ 4,966,074</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, 2016

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 41,373,245	\$ 5,610,951	\$ 46,984,196
Total Operating Revenues	<u>41,373,245</u>	<u>5,610,951</u>	<u>46,984,196</u>
Operating Expenses			
Current operations - general administration	1,717,192	652,298	2,369,490
Benefits provided	35,083,700	2,921,307	38,005,007
Total Operating Expenses	<u>36,800,892</u>	<u>3,573,605</u>	<u>40,374,497</u>
Operating Income (Loss)	4,572,353	2,037,346	6,609,699
Non-Operating Revenues			
Earnings on investments	11,361		11,361
Total Non-Operating Revenues	<u>11,361</u>		<u>11,361</u>
Change in Net Position (Deficit)	4,583,714	2,037,346	6,621,060
Total Net (Deficit), Beginning of Year	<u>(155,602)</u>	<u>(1,499,384)</u>	<u>(1,654,986)</u>
Total Net Position, End of Year	<u>\$ 4,428,112</u>	<u>\$ 537,962</u>	<u>\$ 4,966,074</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2016

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 40,976,902	\$ 5,817,797	\$ 46,794,699
Payment of benefits	(35,126,972)	(2,845,492)	(37,972,464)
Payment of general administration expenses	(1,678,701)	(649,120)	(2,327,821)
Net Cash Provided by Operating Activities	<u>4,171,229</u>	<u>2,323,185</u>	<u>6,494,414</u>
Cash Flows from Investing Activities:			
Interest earned on investments	11,361		11,361
Net Cash Provided by Investing Activities	<u>11,361</u>	<u></u>	<u>11,361</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(76,145)		(76,145)
Net Cash (Used) by Capital and Related Financing Activities	<u>(76,145)</u>	<u></u>	<u>(76,145)</u>
Net Increase in Cash and Cash Equivalents	4,106,445	2,323,185	6,429,630
Cash and Cash Equivalents, Beginning of Year	<u>2,471,572</u>	<u>2,174,937</u>	<u>4,646,509</u>
Cash and Cash Equivalents, End of Year	<u>\$ 6,578,017</u>	<u>\$ 4,498,122</u>	<u>\$ 11,076,139</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 4,572,353	\$ 2,037,346	\$ 6,609,699
Adjustments to operations:			
Depreciation	38,491		38,491
Change in assets and liabilities:			
Decrease in prepaid expenses		3,178	3,178
Decrease (Increase) in other receivables	41,553	(702)	40,851
Decrease in due from other funds	62,481	11,717	74,198
Increase (Decrease) in due to other funds	(500,377)	195,831	(304,546)
Increase (Decrease) in benefits payable	(43,272)	75,815	32,543
Total Adjustments	<u>(401,124)</u>	<u>285,839</u>	<u>(115,285)</u>
Net Cash Provided by Operating Activities	<u>\$ 4,171,229</u>	<u>\$ 2,323,185</u>	<u>\$ 6,494,414</u>

FORT BEND COUNTY, TEXAS**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS***For the Year Ended September 30, 2016*

	Balances 10/1/15	Increases	Decreases	Balances 9/30/16
Assets				
Cash and cash equivalents	\$ 35,717,386	\$ 1,714,564,478	\$ 1,709,693,851	\$ 40,588,013
Investments		1,002,295		1,002,295
Miscellaneous receivables	1,127,420	1,582,796	1,701,956	1,008,260
Total Assets	<u>\$ 36,844,806</u>	<u>\$ 1,717,149,569</u>	<u>\$ 1,711,395,807</u>	<u>\$ 42,598,568</u>
Liabilities				
Due to other governments	\$ 36,844,806	\$ 1,750,689,118	\$ 1,744,935,356	\$ 42,598,568
Total Liabilities	<u>\$ 36,844,806</u>	<u>\$ 1,750,689,118</u>	<u>\$ 1,744,935,356</u>	<u>\$ 42,598,568</u>

UNAUDITED STATISTICAL SECTION

This part of the County's comprehensive annual 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	Pages
Financial Trends <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>	120-129
Revenue Capacity <i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	130-147
Debt Capacity <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>	148-155
Demographic and Economic Information <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>	156-157
Operating Information <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>	158-167

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

FORT BEND COUNTY, TEXAS
NET POSITION BY COMPONENT -
ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2007	2008	2009	2010
Governmental Activities				
Net investment in capital				
assets	\$ 571,604,116	\$ 617,510,081	\$ 679,586,901	\$ 714,396,078
Restricted	2,712,985	4,034,606	5,363,740	4,168,945
Unrestricted	67,881,987	42,289,889	23,075,239	(2,719,935)
Total Governmental				
 Activities Net Position	<u>\$ 642,199,088</u>	<u>\$ 663,834,576</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>
Primary Government:				
Total Primary Government				
 Net Position	<u>\$ 642,199,088</u>	<u>\$ 663,834,576</u>	<u>\$ 708,025,880</u>	<u>\$ 715,845,088</u>

Notes:

GASB 65 was implemented in fiscal year 2013, and only fiscal year 2013 has been restated.

GASB 68 was implemented in fiscal year 2015, and only fiscal year 2014 ending balances have been restated.

The beginning carrying value of capital assets were restated in fiscal year 2016, and only fiscal year 2016 ending balances have been restated.

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 750,965,320	\$ 776,642,051	\$ 811,299,625	\$ 839,830,725	\$ 757,211,714	\$ 1,359,840,462
4,477,906	2,977,051	1,414,427	1,753,831	1,852,069	
<u>(37,092,502)</u>	<u>(64,023,524)</u>	<u>(96,828,987)</u>	<u>(119,662,250)</u>	<u>(126,329,396)</u>	<u>(147,831,575)</u>
<u>\$ 718,350,724</u>	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>	<u>\$ 721,922,306</u>	<u>\$ 632,734,387</u>	<u>\$ 1,212,008,887</u>
<u>\$ 718,350,724</u>	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>	<u>\$ 721,922,306</u>	<u>\$ 632,734,387</u>	<u>\$ 1,212,008,887</u>

FORT BEND COUNTY, TEXAS
CHANGES IN NET POSITION - ACCRUAL
BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2007	2008	2009	2010
Expenses				
Governmental Activities:				
General administration	\$ 38,058,905	\$ 35,066,142	\$ 42,900,684	\$ 40,543,784
Financial administration	5,655,962	7,581,878	8,841,189	8,059,389
Administration of justice	31,881,523	63,851,167	73,811,398	76,268,255
Construction and maintenance	25,197,262	47,535,293	47,188,776	46,946,163
Health and welfare	19,465,407	21,592,759	25,623,533	28,566,454
Cooperative services	826,741	1,143,390	1,188,580	1,123,951
Public safety	49,422,796	50,016,288	61,126,911	55,269,509
Parks and recreation	1,699,999	2,128,502	1,879,525	2,263,280
Libraries and education	10,474,327	12,325,097	12,956,363	13,468,700
Interest on long-term debt	9,190,051	10,621,067	12,338,352	15,494,994
Total Governmental Activities Expenses	\$191,872,973	\$251,861,583	\$287,855,311	\$288,004,479
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 1,630,304	\$ 6,962,663	\$ 6,991,778	\$ 7,023,114
Financial administration	1,760,789	1,976,033	2,451,191	3,273,137
Administration of justice	11,948,143	6,692,111	6,828,228	7,032,374
Construction and maintenance	7,690,682	8,305,998	8,442,746	6,737,542
Health and human services	5,240,602	4,036,821	5,057,246	5,652,201
Public safety	3,493,999	3,946,125	4,887,245	5,060,714
Parks and recreation	86,733	189,273	187,724	136,864
Libraries and education	240,363	262,957	256,730	240,719
Operating grants and contributions:				
General administration	1,767,550	6,457,536	6,274,615	2,161,046
Administration of justice	4,810,498	5,924,346	7,225,796	6,679,626
Construction and maintenance	368,058	1,137,555	1,509,761	356,447
Health and human services	5,042,570	4,663,836	4,982,855	8,188,534
Cooperative services	10,648	1,936		13,136
Public safety	4,895,654	5,754,025	13,784,334	4,464,349
Parks and recreation	112,464	102,738	61,023	1,255,743
Libraries and education	88,948	141,938	97,403	194,400
Capital grants and contributions:				
General administration				2,934
Administration of justice				
Construction and maintenance	101,241,210	33,540,586	62,012,765	30,355,407
Health and human services			45,000	
Public safety				
Parks and recreation				
Libraries and education			1,917,000	
Total Governmental Activities				
Program Revenues	\$150,429,215	\$ 90,096,477	\$133,013,440	\$ 88,828,287

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 42,795,907	\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654
9,441,048	8,344,714	8,849,251	9,809,215	9,923,190	10,668,228
84,507,797	88,819,892	94,210,925	96,510,853	97,317,659	106,035,587
45,632,055	46,468,925	50,078,091	57,430,317	80,574,657	78,151,431
30,104,991	30,677,345	34,630,163	34,976,018	36,721,273	43,153,506
1,177,426	1,118,341	1,067,104	1,152,222	1,150,926	1,215,874
55,315,591	54,954,201	55,866,404	58,412,120	63,537,941	64,704,958
2,917,574	2,578,555	2,069,935	3,379,366	4,133,419	4,545,562
14,800,838	15,708,114	16,156,200	17,170,818	17,638,589	18,446,773
14,887,908	15,037,346	15,536,759	14,836,824	14,108,075	14,960,865
<u>\$ 301,581,135</u>	<u>\$ 305,409,687</u>	<u>\$ 320,498,872</u>	<u>\$ 340,856,331</u>	<u>\$ 375,059,429</u>	<u>\$ 403,806,438</u>
\$ 7,054,198	\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186
3,988,371	4,695,710	5,762,439	6,497,643	7,541,956	8,143,353
7,222,932	7,522,930	8,918,247	8,400,556	8,485,619	8,700,278
6,679,429	7,466,798	7,562,523	6,759,102	7,078,136	7,121,643
6,396,645	6,138,679	7,047,993	7,371,859	7,762,002	10,263,992
5,621,993	5,642,978	6,140,083	7,125,686	7,721,948	8,733,631
141,893	183,406	175,619	193,631	188,437	158,626
246,699	269,015	279,570	276,635	280,973	288,193
5,420,407	4,428,089	3,597,784	3,626,019	3,849,997	4,380,173
7,556,661	6,560,970	8,311,676	10,213,349	10,292,737	10,823,506
1,381,572	949,663	293,441	372,129	1,713,376	390,265
12,506,581	10,899,781	16,191,142	14,782,021	16,106,462	18,361,326
		1,000	200	350	21,586
8,623,225	6,252,054	4,758,606	3,932,646	4,427,337	3,994,478
157,468	104,002	86,260	100,286	346,283	98,583
174,204	438,841	64,483	69,806	104,658	46,068
		2,052,920	3,500,000		89,000
	27,234				
25,214,312	23,872,205	28,068,322	32,683,107	32,920,374	125,334,640
		10,965	357,373	64,000	28,000
					1,403,990
<u>\$ 98,386,590</u>	<u>\$ 93,011,110</u>	<u>\$ 107,504,624</u>	<u>\$ 114,585,696</u>	<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>

FORT BEND COUNTY, TEXAS
CHANGES IN NET POSITION - ACCRUAL
BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2007	2008	2009	2010
Net (Expense)/Revenue				
Governmental Activities	\$ (41,443,758)	\$ (161,765,106)	\$(154,841,871)	\$(199,176,192)
Total Primary Government Net (Expense)/Revenue	<u>\$ (41,443,758)</u>	<u>\$ (161,765,106)</u>	<u>\$(154,841,871)</u>	<u>\$(199,176,192)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 151,404,502	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176
Sales taxes				
Earnings on investments	12,009,284	8,082,178	3,664,184	3,870,155
Miscellaneous	875,137	3,486,452	3,901,588	4,237,069
Total Governmental Activities	<u>164,288,923</u>	<u>183,401,310</u>	<u>199,033,175</u>	<u>206,995,400</u>
Total Primary Government	<u>\$ 164,288,923</u>	<u>\$ 183,401,310</u>	<u>\$ 199,033,175</u>	<u>\$ 206,995,400</u>
Change in Net Position				
Governmental Activities	<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,819,208</u>
Total Primary Government	<u>\$ 122,845,165</u>	<u>\$ 21,636,204</u>	<u>\$ 44,191,304</u>	<u>\$ 7,819,208</u>

Note: GASB 65 was implemented in fiscal year 2013, and only fiscal year 2013 has been restated.

Fiscal Year					
2011	2012	2013	2014	2015	2016
<u>\$(203,194,545)</u>	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>
<u><u>\$(203,194,545)</u></u>	<u><u>\$ (212,398,577)</u></u>	<u><u>\$ (212,994,248)</u></u>	<u><u>\$ (226,270,635)</u></u>	<u><u>\$ (257,595,750)</u></u>	<u><u>\$ (186,863,921)</u></u>
\$ 196,820,339	\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769
	1,099,103	2,956,560	4,214,553	5,789,362	6,958,956
2,925,202	2,584,776	963,652	880,712	904,359	1,761,994
5,954,640	6,745,855	5,537,404	4,373,699	7,138,231	7,520,474
<u>205,700,181</u>	<u>209,643,431</u>	<u>216,916,288</u>	<u>232,307,606</u>	<u>278,573,878</u>	<u>286,591,193</u>
<u><u>\$ 205,700,181</u></u>	<u><u>\$ 209,643,431</u></u>	<u><u>\$ 216,916,288</u></u>	<u><u>\$ 232,307,606</u></u>	<u><u>\$ 278,573,878</u></u>	<u><u>\$ 286,591,193</u></u>
<u>\$ 2,505,636</u>	<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>	<u>\$ 99,727,272</u>
<u><u>\$ 2,505,636</u></u>	<u><u>\$ (2,755,146)</u></u>	<u><u>\$ 3,922,040</u></u>	<u><u>\$ 6,036,971</u></u>	<u><u>\$ 20,978,128</u></u>	<u><u>\$ 99,727,272</u></u>

FORT BEND COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2007	2008	2009	2010
General Fund				
Reserved:				
Prepaid Items	\$ 326,402	\$ 197,806	\$ 100,233	\$ 111,184
Unreserved	35,375,155	38,547,536	34,463,474	43,269,189
Total General Fund	<u>\$ 35,701,557</u>	<u>\$ 38,745,342</u>	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>
All Other Governmental Funds				
Reserved:				
Debt service	\$ 4,031,923	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712
Prepaid items		7,879	11,224	4,305
Capital projects	171,246,482	106,937,644	154,475,649	76,694,711
Unreserved, reported in:				
Special revenue funds	16,787,185	15,585,100	23,120,456	22,906,854
Capital project funds	4,381,036	4,857,926		
Total All Other Governmental Funds	<u>\$ 196,446,626</u>	<u>\$ 131,759,048</u>	<u>\$ 183,664,811</u>	<u>\$ 104,455,582</u>

	Fiscal Year			
	2011	2012	2013	2014
General Fund				
Nonspendable	\$ 136,007	\$ 36,826	\$ 1,233,591	\$ 386,965
Restricted		246,021	277,783	209,080
Committed	33,106,759	24,179,874	22,857,602	22,676,941
Unassigned	10,816,215	11,563,846	13,037,646	14,251,514
Total General Fund	<u>\$ 44,058,981</u>	<u>\$ 36,026,567</u>	<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>
All Other Governmental Funds				
Nonspendable	\$ 69,379	\$ 54,201	\$ 10,963	\$ 45,408
Restricted	39,683,423	78,702,294	55,371,174	41,583,667
Unassigned	(4,419,144)		(1,663)	(3,169)
Total All Other Governmental Funds	<u>\$ 35,333,658</u>	<u>\$ 78,756,495</u>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>

Note:

In 2011, the County implemented GASB 54, under which governmental fund balances are reported as nonspendable, restricted, committed, assigned, and unassigned, compared to reserved and unreserved. The County has not restated prior years.

Fiscal Year	
2015	2016
\$ 359,792	\$ 270,023
217,488	257,923
14,766,773	8,278,285
30,590,003	37,882,243
<u>\$ 45,934,056</u>	<u>\$ 46,688,474</u>
<u><u>\$ 45,934,056</u></u>	<u><u>\$ 46,688,474</u></u>
\$ 44,468	\$ 28,044
584,412,209	142,212,451
(1,883)	(12,510)
<u>\$ 584,454,794</u>	<u>\$ 142,227,985</u>
<u><u>\$ 584,454,794</u></u>	<u><u>\$ 142,227,985</u></u>

FORT BEND COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2007	2008	2009	2010
Revenues				
Property taxes	\$ 151,296,278	\$ 173,947,606	\$ 190,558,904	\$ 199,229,197
Sales taxes (a)				
Fees and fines	26,999,560	28,948,356	34,591,324	35,306,339
Intergovernmental	18,948,719	27,189,804	35,910,436	28,400,145
Earnings on investments	11,724,807	7,875,929	3,509,046	3,744,027
Miscellaneous	7,377,537	5,397,431	8,396,202	7,256,967
Total Revenues	216,346,901	243,359,126	272,965,912	273,936,675
Expenditures				
Current:				
General administration	28,215,570	37,890,706	40,284,501	42,633,073
Financial administration	5,666,739	6,330,272	7,162,814	6,725,826
Administration of justice	31,713,297	37,064,764	66,125,857	65,405,264
Construction and maintenance	27,314,125	28,584,504	30,896,400	26,775,517
Health and human services	18,227,500	20,369,042	22,539,945	21,124,782
Cooperative services	934,276	975,720	1,049,985	933,519
Public safety	51,014,580	63,081,120	44,578,722	40,895,974
Parks and recreation	1,822,404	1,739,346	1,815,986	2,231,528
Libraries and education	10,694,749	10,422,032	11,398,561	11,354,804
Capital Outlay	30,205,800	78,040,663	102,627,536	99,931,347
Debt Service:				
Principal	7,125,000	8,220,000	8,305,000	8,100,000
Interest and fiscal charges	4,600,363	12,266,435	12,149,302	16,341,773
Bond issuance costs (b)	2,010,266		1,176,319	225,979
Total Expenditures	219,544,669	304,984,604	350,110,928	342,679,386
(Deficiency) of Revenues				
(Under) Expenditures	(3,197,768)	(61,625,478)	(77,145,016)	(68,742,711)
Other Financing Sources (Uses)				
Transfers in	9,165,382	9,569,698	23,578,390	15,248,368
Transfers (out)	(9,165,382)	(9,569,698)	(23,578,390)	(15,248,368)
Bonds issued	152,675,000		119,910,000	
Refunding bonds issued			2,460,000	20,780,000
Premium on bonds issued	4,877,984		5,241,474	
Premium on refunding bonds issued			122,676	2,170,147
Payments to current refunding bond agent			(2,865,000)	(24,600,000)
Total Other Financing Sources (Uses)	157,552,984		124,869,150	(1,649,853)
Net Change in Fund Balances	\$ 154,355,216	\$ (61,625,478)	\$ 47,724,134	\$ (70,392,564)
Debt Service as a Percentage of				
Noncapital Expenditures	6.19%	9.03%	8.26%	10.07%

(a) No sales taxes were collected prior to fiscal year 2012.

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 197,406,898	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401
	1,099,103	2,956,559	4,214,553	5,789,362	6,958,956
37,371,124	39,598,440	44,177,263	45,106,533	47,803,283	50,231,963
36,971,987	29,377,233	42,565,592	36,899,095	39,904,787	39,673,097
2,798,039	2,451,577	930,273	848,534	878,980	1,750,631
6,635,261	7,175,498	5,988,682	8,243,270	7,545,715	7,913,682
281,183,309	279,758,358	304,760,708	318,304,292	344,366,239	377,500,730
44,312,741	37,792,578	37,437,702	41,478,910	44,698,720	56,093,978
7,176,186	7,221,313	7,180,608	7,891,034	8,369,921	9,063,587
69,878,942	73,198,325	73,839,598	77,242,153	81,411,531	89,715,917
29,542,425	28,214,027	27,403,229	35,374,943	59,785,401	43,275,592
22,067,744	27,835,260	30,403,209	30,267,231	32,436,431	38,314,627
986,392	960,392	883,324	944,039	973,026	1,050,282
44,156,502	45,463,593	44,991,489	46,688,895	53,652,220	54,393,589
2,263,590	1,957,044	1,979,888	2,411,558	3,051,927	3,307,538
12,176,637	13,012,700	13,034,163	13,613,875	14,460,419	15,215,877
88,927,796	44,845,671	57,223,885	40,964,586	28,911,628	61,611,363
12,590,000	13,300,000	15,630,000	16,250,000	16,750,000	18,480,000
15,528,257	15,571,727	16,749,579	15,893,399	14,391,964	15,506,610
249,266	541,944		234,472	1,207,260	1,316,238
349,856,478	309,914,574	326,756,674	329,255,095	360,100,448	407,345,198
(68,673,169)	(30,156,216)	(21,995,966)	(10,950,803)	(15,734,209)	(29,844,468)
14,402,786	13,258,127	11,521,941	11,771,144	13,517,505	13,780,670
(14,402,786)	(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)
	58,220,000			37,365,000	96,640,000
9,675,000			18,900,000	108,225,000	73,120,000
				3,944,496	18,416,480
784,853	7,326,639		2,202,026	18,114,658	15,739,791
(10,230,000)			(21,065,913)	(126,676,501)	(89,544,194)
229,853	65,546,639		(2,685,887)	40,972,653	114,372,077
\$ (68,443,316)	\$ 35,390,423	\$ (21,995,966)	\$ (13,636,690)	\$ 25,238,444	\$ 84,527,609
10.78%	10.89%	12.01%	11.15%	9.40%	9.83%

FORT BEND COUNTY, TEXAS
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS
(UNAUDITED)

Category	2006	2007	2008	2009
Real, Residential, Single-family	\$ 23,347,791,025	\$ 26,097,453,310	\$ 29,960,281,188	\$ 29,649,115,219
Real, Residential, Multi-family	624,746,015	724,480,330	1,036,720,280	953,747,851
Real, Vacant Lots/Tracts	735,283,478	906,501,540	1,128,365,928	1,129,570,008
Qualified Ag Land	1,396,938,636	1,619,246,573	2,622,322,905	
Non-Qualified Ag Land	115,815,172	149,627,110	197,166,064	
Real, Acreage (Land only)				2,745,455,296
Real, Farm and Ranch Improvement	277,749,409	298,618,116	348,641,070	330,298,802
Commercial Real Property	3,418,004,025	3,606,646,451	6,042,412,301	
Industrial Real Property	1,546,854,160	2,431,755,890	2,512,976,750	
Real, Commercial and Industrial				7,798,910,271
Oil and Gas	493,944,860	488,114,480	483,549,300	
Real, Oil, Gas, and Other Mineral Reserves				288,530,290
Real & Intangible Personal, Utilities	679,232,435	689,009,066	721,569,810	710,328,240
Commercial Personal Property	1,268,271,001	1,523,192,050	1,519,692,659	
Industrial Personal Property	1,246,210,863	1,810,785,110	1,888,201,580	
Tangible Personal, Business				3,955,067,370
Tangible Other Personal, Mobile Homes	69,123,485	75,153,055	68,619,455	
Tangible Other Personal, Other				65,665,620
Intangible Personal				9,736,015
Real, Inventory	822,890,210	1,125,116,437	1,279,793,460	1,001,220,160
Special Inventory	59,368,540	70,754,490	72,837,620	61,578,930
Total Exempt Property	80,080	1,876,101,450	2,349,880,727	2,559,873,420
Unidentified Category/Error		19,389,929	11,877,010	
Total Assessed Value per Tax Year	\$ 36,102,303,394	\$ 43,511,945,387	\$ 52,244,908,107	\$ 51,259,097,492

Source of data: Fort Bend County Central Appraisal District Certified Comptrollers Audit Report.

2010	2011	2012	2013	2014	2015
\$ 29,993,796,370	\$ 31,039,400,739	\$ 32,696,769,609	\$ 34,939,222,040	\$ 38,197,156,012	\$ 48,210,660,622
970,309,935	985,883,440	1,038,540,000	1,223,124,193	1,492,817,879	1,825,084,868
1,027,648,723	982,287,088	961,783,939	910,690,568	854,963,794	846,058,635
2,629,194,720	2,536,288,590	2,535,052,048	2,405,933,092	2,455,020,886	2,375,050,069
327,283,766	331,068,370	348,241,112	368,553,330	380,697,030	403,688,459
7,178,698,624	7,050,117,340	7,134,533,264	7,241,630,477	7,759,852,998	8,082,106,852
319,839,370	273,529,460	333,441,300	262,592,210	256,495,180	129,149,800
689,401,553	661,509,515	615,750,037	627,521,930	754,452,129	808,967,279
3,544,368,206	3,611,035,498	3,599,878,815	3,979,309,449	4,181,424,859	4,239,563,234
56,722,635	55,860,570	55,486,280	60,883,115	62,049,925	66,002,285
10,051,655	10,398,285	10,398,285	11,233,017	13,398,220	16,435,550
788,688,120	729,776,091	730,016,310	793,911,390	999,071,390	1,082,771,520
60,319,760	74,140,120	84,571,490	102,899,736	109,766,186	127,126,210
2,751,636,029	2,782,972,308	3,243,813,982	3,558,753,941	3,677,487,845	3,808,991,325
8,860					
\$ 50,347,968,326	\$ 51,124,267,414	\$ 53,388,276,471	\$ 56,486,258,488	\$ 61,194,654,333	\$ 72,021,656,708



FORT BEND COUNTY, TEXAS
ASSESSED AND ESTIMATED ACTUAL VALUE OF REAL AND
PERSONAL PROPERTY
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

Tax Year	Fiscal Year	Estimated Actual Value	Less Exemptions	Net Assessed Value	Assessment Ratio	Total Direct Tax Rate
2006	2007	\$ 34,898,864,755	\$ 5,874,692,725	\$ 29,024,172,030	83.2%	\$ 0.51674
2007	2008	40,030,188,967	6,548,855,518	33,481,333,449	83.6%	0.51674
2008	2009	45,414,424,927	7,350,144,660	38,064,280,267	83.8%	0.49976
2009	2010	46,004,789,281	7,599,334,136	38,405,455,145	83.5%	0.49976
2010	2011	45,090,492,561	7,722,448,765	37,368,043,796	82.9%	0.49976
2011	2012	45,964,582,256	7,930,095,144	38,034,487,112	82.7%	0.49976
2012	2013	47,665,443,449	8,225,496,395	39,439,947,054	82.7%	0.49976
2013	2014	50,586,160,527	8,608,492,257	41,977,668,270	83.0%	0.48476
2014	2015	54,808,002,219	9,231,100,402	45,576,901,817	83.2%	0.47276
2015	2016	64,167,624,512	10,809,541,312	53,358,083,200	83.2%	0.46500

Source of data: Fort Bend County Central Appraisal District.

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2006	2007	2008	2009
Fort Bend County	\$ 0.49334	\$ 0.49874	\$ 0.48376	\$ 0.47900
Fort Bend County Drainage District	0.02340	0.01800	0.01600	0.02076
Political Subdivision:				
Arcola, City of	0.73000	0.73000	0.95258	0.96500
Beasley, City of	0.41687	0.41687	0.44828	0.44828
Big Oaks MUD	0.73000	0.73000	0.73000	0.79000
Blue Ridge West MUD	0.43000	0.43000	0.42000	0.41500
Brazoria-Fort Bend MUD 1	**N/A	0.85000	0.85000	0.85000
Brazos ISD	**N/A	**N/A	1.22000	1.36890
Burney Road MUD	0.30000	0.30000	0.30000	0.24250
Chelford City MUD	**N/A	**N/A	0.43000	0.43000
Cimarron MUD	**N/A	**N/A	0.58000	0.57000
Cinco MUD 1	0.88000	0.88000	0.88000	0.67500
Cinco MUD 2	0.52000	0.52000	0.50000	0.47500
Cinco MUD 3	0.51000	0.51000	0.51000	0.47000
Cinco MUD 5	0.57500	0.57500	0.57500	0.50000
Cinco MUD 6	0.59000	0.59000	0.59000	0.48000
Cinco MUD 7	0.57500	0.57500	0.57500	0.52500
Cinco MUD 8	0.89000	0.89000	0.89000	0.84000
Cinco MUD 9	0.65000	0.65000	0.37000	0.61000
Cinco MUD 10	0.65000	0.65000	0.65000	0.60000
Cinco MUD 12	0.53000	0.53000	0.53000	0.47000
Cinco MUD 14	0.79000	0.79000	0.79000	0.66000
Cinco Southwest MUD 1	**N/A	0.90000	1.50000	1.50000
Cinco Southwest MUD 2	**N/A	1.50000	1.50000	1.50000
Cinco Southwest MUD 3	**N/A	**N/A	1.50000	1.50000
Cinco Southwest MUD 4	**N/A	**N/A	1.50000	1.50000
Cornerstone MUD	**N/A	**N/A	0.38000	0.37000
Eldridge Road MUD	0.32000	0.32000	0.25000	0.22000
First Colony LID	0.19460	0.19460	0.19460	0.19460
First Colony LID 2	0.31500	0.31500	0.29500	0.28500
First Colony MUD 9	0.30000	0.30000	0.29500	0.29500
First Colony MUD 10	**N/A	0.75000	0.75000	0.75000
Fort Bend County LID 2	0.16500	0.16500	0.14500	0.13400
Fort Bend County LID 6	**N/A	**N/A	0.50000	0.50000
Fort Bend County LID 7	0.21500	0.21500	0.21500	0.21500
Fort Bend County LID 10	0.46000	0.46000	0.47500	0.47500
Fort Bend County LID 11	0.27000	0.27000	0.27000	0.27000
Fort Bend County LID 12	0.25000	0.25000	0.19000	0.15000
Fort Bend County LID 14	0.19000	0.19000	0.19000	0.20000
Fort Bend County LID 15	0.70000	0.70000	0.70000	0.70000
Fort Bend County LID 17	0.57000	0.57000	0.58000	0.63000
Fort Bend County LID 19	**N/A	0.70000	0.70000	0.70000
Fort Bend County LID 20	**N/A	**N/A	0.45000	0.45000
Fort Bend County MUD 1	0.65000	0.65000	0.65000	0.53000
Fort Bend County MUD 2	0.46000	0.46000	0.44000	0.50000

2010	2011	2012	2013	2014	2015
\$ 0.48016	\$ 0.48096	\$ 0.48076	\$ 0.48476	\$ 0.47276	\$ 0.46500
0.01960	0.01880	0.01900	0.01500	0.02200	0.02100
0.99000	0.95426	0.95426	0.95426	0.91000	0.91000
0.44828	0.49314	0.49913	0.49913	0.49913	0.49913
0.79000	0.79000	0.85000	0.85000	0.85000	0.79000
0.41000	0.41000	0.41000	0.41000	0.41000	0.42500
0.85000	0.90000	0.85000	0.85000	0.85000	0.85000
1.39510	1.43285	1.40115	1.39966	1.42172	1.42410
0.26750	0.26750	0.26750	0.26000	0.26000	0.25500
0.43000	0.43000	0.43000	0.43000	0.42500	0.42500
0.57000	0.57000	0.57000	0.57000	0.57000	0.42000
0.64500	0.59500	0.55000	0.50000	0.48000	0.44000
0.47500	0.47500	0.47500	0.47500	0.47000	0.45000
0.47000	0.48000	0.45000	0.42000	0.42000	0.40000
0.49500	0.49500	0.47500	0.44500	0.41500	0.38000
0.48000	0.48000	0.48000	0.41000	0.39500	0.35500
0.52000	0.49000	0.48500	0.48500	0.48000	0.46500
0.85000	0.59500	0.82000	0.76000	0.71000	0.64000
0.59500	0.59500	0.59500	0.57000	0.53000	0.43000
0.61000	0.59000	0.59000	0.58000	0.58000	0.53000
0.43000	0.43000	0.36000	0.36000	0.30000	0.27000
0.63500	0.59500	0.55500	0.54500	0.53500	0.52000
1.50000	1.50000	1.50000	1.29000	1.01000	0.90500
1.50000	1.50000	1.44500	1.34500	1.20000	1.04000
1.50000	1.50000	1.50000	1.50000	1.44000	1.03000
1.50000	1.50000	1.48000	1.40000	1.20000	1.03000
0.37000	0.36000	0.36000	0.36000	0.34000	0.33000
0.08000	**N/A	**N/A	**N/A	**N/A	**N/A
0.19460	0.19460	0.19460	0.15500	0.15500	0.15250
0.27500	0.27500	0.27500	0.27500	0.25000	0.25000
0.30500	0.32000	0.32000	0.31500	0.30000	0.28000
0.49000	0.49000	0.49000	0.47000	0.41000	0.25000
0.13400	0.13400	0.12900	0.12900	0.12000	0.11000
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.21500	0.21000	0.20500	0.20500	0.23500	0.23500
0.47500	0.47500	0.62000	0.62000	0.64300	0.64300
0.28000	0.28000	0.26000	0.25000	0.22500	0.20500
0.14000	0.13000	0.12500	0.12500	0.11500	0.10000
0.20000	0.20500	0.20500	0.20500	0.20000	0.19500
0.80000	0.80000	0.80000	0.80000	0.80000	0.75000
0.63000	0.63000	0.65000	0.65000	0.63000	0.61000
0.80000	0.80000	0.80000	0.80000	0.80000	0.72000
0.45000	0.45000	0.45000	0.55000	0.55000	0.55000
0.65000	0.65000	**N/A	**N/A	**N/A	**N/A
0.54000	0.65000	0.63000	0.65000	0.68000	0.66000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2006	2007	2008	2009
Political Subdivision: (continued)				
Fort Bend County MUD 5	**N/A	**N/A	**N/A	1.50000
Fort Bend County MUD 19	1.20000	1.20000	1.20000	1.24000
Fort Bend County MUD 21	0.39000	0.39000	0.39000	0.27000
Fort Bend County MUD 23	0.95000	0.95000	0.91000	1.00000
Fort Bend County MUD 24	**N/A	1.29000	1.29000	1.29000
Fort Bend County MUD 25	0.82000	0.82000	0.82000	0.82000
Fort Bend County MUD 26	0.72000	0.72000	0.67000	0.70000
Fort Bend County MUD 30	0.88000	0.88000	0.87000	0.95000
Fort Bend County MUD 34	0.72000	0.72000	0.71000	0.71000
Fort Bend County MUD 35	1.05000	1.05000	0.89000	0.74000
Fort Bend County MUD 37	0.59000	0.59000	0.59000	0.56000
Fort Bend County MUD 41	0.58000	0.58000	0.55000	0.55000
Fort Bend County MUD 42	0.43000	0.43000	0.42000	0.42000
Fort Bend County MUD 46	0.90000	0.90000	0.90000	0.88000
Fort Bend County MUD 47	1.09000	1.09000	1.04000	1.04000
Fort Bend County MUD 48	0.89000	0.89000	0.88000	0.88000
Fort Bend County MUD 49	0.80000	0.80000	0.95000	0.95000
Fort Bend County MUD 50	0.90000	0.90000	0.90000	0.90000
Fort Bend County MUD 57	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 58	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 66	**N/A	1.35000	1.35000	1.35000
Fort Bend County MUD 67	0.45000	0.45000	0.47500	0.47500
Fort Bend County MUD 68	0.40500	0.40500	0.40500	0.40000
Fort Bend County MUD 69	0.33000	0.33000	0.40000	0.40000
Fort Bend County MUD 81	0.42500	0.42500	0.42500	0.38000
Fort Bend County MUD 94	0.71000	0.71000	0.71000	0.71000
Fort Bend County MUD 106	0.47000	0.47000	0.45000	0.45000
Fort Bend County MUD 108	0.40000	0.40000	0.39000	0.39000
Fort Bend County MUD 109	0.51000	0.51000	0.50700	0.58000
Fort Bend County MUD 111	0.30000	0.30000	0.30000	0.30000
Fort Bend County MUD 112	0.39000	0.39000	0.39000	0.38000
Fort Bend County MUD 115	0.59000	0.59000	0.53000	0.50000
Fort Bend County MUD 116	1.13000	1.13000	1.13000	1.22000
Fort Bend County MUD 117	0.67000	0.67000	0.66000	0.66000
Fort Bend County MUD 118	0.89000	0.89000	0.84000	0.81000
Fort Bend County MUD 119	0.75000	0.75000	0.75000	0.71000
Fort Bend County MUD 121	1.25000	1.25000	1.20000	1.20000
Fort Bend County MUD 122	1.00000	1.00000	1.00000	1.00000
Fort Bend County MUD 123	1.00000	1.00000	1.00000	1.08000
Fort Bend County MUD 124	0.99000	0.99000	0.92000	0.92000
Fort Bend County MUD 128	**N/A	0.80000	0.80000	0.80000
Fort Bend County MUD 129	0.80000	0.80000	0.80000	0.80000
Fort Bend County MUD 130	0.79000	0.79000	0.77000	0.76000
Fort Bend County MUD 131	0.90000	0.90000	1.01000	1.01000
Fort Bend County MUD 133	**N/A	1.50000	1.50000	1.50000
Fort Bend County MUD 134 B	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 134 C	**N/A	**N/A	1.25000	1.25000

2010	2011	2012	2013	2014	2015
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
1.38000	1.38000	1.89940	1.51500	1.40000	1.40000
0.26000	0.26000	0.24000	**N/A	**N/A	**N/A
1.03000	1.03000	1.07000	1.05000	1.05000	0.95000
1.29000	1.35000	1.43000	1.36000	1.35000	1.30000
0.82000	0.82000	0.85000	0.86000	0.86500	0.84500
0.71000	0.86250	0.86250	0.90850	0.87500	0.84000
0.98000	1.02000	1.00000	1.00000	0.97000	0.92000
0.69000	0.68000	0.68000	0.68000	0.68000	0.63000
0.69000	0.63000	0.63000	0.62000	0.57000	0.51500
0.52000	0.52000	0.52000	0.52000	0.52000	0.50000
0.55000	0.55000	0.55000	0.55000	0.55000	0.54000
0.43000	0.43000	0.43000	0.43000	0.43000	0.42000
0.88000	0.88000	0.89500	0.89500	0.89500	0.90250
1.04000	1.04000	1.17000	1.12000	1.07000	0.95000
0.88000	0.88000	0.88000	0.88000	0.98000	0.98000
0.95000	0.95000	0.95000	0.95000	0.95000	0.94000
0.90000	0.90000	0.91000	0.91000	0.91000	0.91000
1.50000	1.45000	1.45000	1.40000	1.27000	1.05000
1.50000	1.50000	1.50000	1.45000	1.28000	1.16000
1.35000	1.50000	1.50000	1.47000	1.39000	1.25000
0.47500	0.46500	0.44500	0.41000	0.36000	0.22250
0.40000	0.40000	0.40000	0.40000	0.40000	0.39345
0.40000	0.40000	0.40000	0.38500	0.38500	0.35500
0.37000	0.37000	0.35000	0.33000	0.33000	0.32000
0.77000	0.77000	0.77000	0.71000	0.66000	0.58000
0.49000	0.52000	0.50000	0.49000	0.46000	0.34500
0.42000	0.44000	0.44000	0.44000	0.41000	0.29000
0.63000	0.66000	0.65000	0.65000	0.62000	0.44000
0.30000	0.30000	0.30000	0.30000	0.30000	0.30000
0.38000	0.38000	0.38000	0.37000	0.34000	0.34000
0.50000	0.50000	0.50000	0.50000	0.48000	0.46000
1.22000	1.22000	1.21000	1.18000	1.14000	1.08000
0.66000	0.69000	0.68000	0.68000	0.65000	0.48000
0.78000	0.77000	0.77000	0.77000	0.75000	0.70000
0.71000	0.71000	0.71000	0.71000	0.70000	0.64000
1.20000	1.20000	1.20000	1.20000	1.17000	1.12000
1.00000	1.00000	1.04000	1.04000	1.01500	0.99000
1.14000	1.15000	1.15500	1.15500	1.15500	1.10000
0.92000	0.99000	0.99000	0.99000	0.95000	0.95000
0.70000	0.70000	0.70000	0.70000	0.70000	0.70000
0.70000	0.67000	0.67000	0.65000	0.57000	0.42000
0.76000	0.75000	0.74000	0.73000	0.72000	0.66000
1.01000	1.01000	1.01000	1.01000	1.01000	1.01000
1.50000	1.50000	1.50000	1.50000	1.50000	1.43000
**N/A	**N/A	**N/A	**N/A	1.45000	1.45000
1.30000	1.30000	1.35000	1.35000	1.35000	1.30000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2006	2007	2008	2009
Political Subdivision: (continued)				
Fort Bend County MUD 136	0.63000	0.63000	0.62000	0.62000
Fort Bend County MUD 137	0.63000	0.63000	0.62000	0.57000
Fort Bend County MUD 138	0.63000	0.63000	0.62000	0.57000
Fort Bend County MUD 139	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 140	1.25000	1.25000	1.25000	1.25000
Fort Bend County MUD 141	1.39000	1.39000	**N/A	**N/A
Fort Bend County MUD 142	1.32000	1.32000	1.32000	1.32000
Fort Bend County MUD 143	1.25000	1.25000	1.31000	1.35000
Fort Bend County MUD 144	0.80000	0.80000	0.80000	0.80000
Fort Bend County MUD 145	**N/A	1.25000	1.25000	1.25000
Fort Bend County MUD 146	1.20000	1.20000	1.20000	1.15000
Fort Bend County MUD 147	0.95000	0.95000	0.95000	0.95000
Fort Bend County MUD 148	0.90000	0.90000	0.90000	0.90000
Fort Bend County MUD 149	**N/A	0.80000	0.80000	0.80000
Fort Bend County MUD 151	1.30000	1.30000	1.30000	1.30000
Fort Bend County MUD 152	1.45000	1.45000	1.45000	1.45000
Fort Bend County MUD 155	1.39000	1.39000	1.39000	1.39000
Fort Bend County MUD 156	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 158	1.45000	1.45000	1.45000	1.45000
Fort Bend County MUD 159	**N/A	0.84000	0.84000	0.84000
Fort Bend County MUD 161	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 162	**N/A	0.55000	0.70000	0.74000
Fort Bend County MUD 163	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 165	**N/A	1.25000	1.31000	1.35000
Fort Bend County MUD 167	**N/A	0.85000	0.85000	0.85000
Fort Bend County MUD 168	**N/A	1.03000	**N/A	**N/A
Fort Bend County MUD 169	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 170	**N/A	**N/A	**N/A	1.29400
Fort Bend County MUD 171	**N/A	**N/A	1.29400	1.29400
Fort Bend County MUD 172	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 173	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 176	**N/A	0.70000	0.65000	0.65000
Fort Bend County MUD 182	**N/A	0.91000	**N/A	**N/A
Fort Bend County MUD 184	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 185	**N/A	**N/A	1.25000	1.25000
Fort Bend County MUD 187	**N/A	**N/A	1.00000	1.00000
Fort Bend County MUD 192	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 194	**N/A	**N/A	**N/A	1.25000
Fort Bend County MUD 199	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 206	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 207	**N/A	**N/A	**N/A	**N/A
Fort Bend County WC&ID 2	0.18000	0.18000	0.18000	0.18000
Fort Bend County WC&ID 3	0.50000	0.50000	0.48000	0.48000
Fort Bend County WC&ID 8	**N/A	0.95000	0.95000	0.95000
Fort Bend ESD 1	0.06250	0.06250	0.06250	0.07500
Fort Bend ESD 2	0.09200	0.09200	0.08830	0.09600

2010	2011	2012	2013	2014	2015
0.57000	0.57000	0.54000	0.54000	0.50000	0.43000
0.57000	0.57000	0.54000	0.48000	0.43000	0.42000
0.57000	0.57000	0.54000	0.48000	0.44500	0.43500
0.57000	0.57000	0.54000	0.54000	0.44000	0.41000
1.25000	1.25000	1.34000	1.34000	1.34000	1.25000
**N/A	**N/A	**N/A	**N/A	1.15000	1.15000
1.32000	1.32000	1.27000	1.17000	0.95000	0.85000
1.35000	1.36000	1.34000	1.30000	1.26000	1.26000
0.80000	0.80000	0.80000	0.80000	0.80000	0.80000
1.25000	1.25000	1.25000	1.25000	1.25000	1.23000
1.15000	1.15000	1.10000	1.02000	1.01000	0.94000
0.95000	0.95000	0.95000	0.95000	0.95000	0.95000
0.90000	0.90000	0.90000	0.90000	0.90000	0.88000
0.70000	0.70000	0.70000	0.70000	0.70000	0.65000
1.27000	1.26000	1.26000	1.26000	1.22000	1.11000
1.45000	1.45000	1.45000	1.45000	1.45000	1.37000
1.39000	1.39000	1.39000	1.39000	1.29000	1.14000
**N/A	**N/A	**N/A	1.50000	1.45000	1.25000
1.45000	1.45000	1.45000	1.45000	1.39000	1.25000
0.84000	0.84000	0.84000	0.84000	0.78000	0.72000
**N/A	**N/A	**N/A	0.90620	0.90620	0.90000
0.80000	1.00000	1.12000	1.12000	1.12000	1.09000
**N/A	**N/A	**N/A	0.90000	0.90000	0.90000
1.36000	1.37000	1.37000	1.37000	1.37000	1.32000
0.89000	0.89000	0.87000	0.89000	0.89000	0.85000
**N/A	**N/A	**N/A	**N/A	**N/A	**N/A
1.29500	1.29500	1.29727	1.30380	1.32260	1.33926
1.29500	1.29500	1.29727	1.30380	1.32260	1.33926
1.29500	1.29500	1.28328	1.26500	1.22000	1.16000
1.29500	1.29500	1.29727	1.30380	1.32260	1.28180
1.29500	1.29500	1.29727	1.30380	1.32260	1.33926
0.65000	0.65000	0.65000	0.55000	0.55000	0.55000
**N/A	**N/A	**N/A	**N/A	1.50000	1.50000
**N/A	**N/A	**N/A	**N/A	1.40000	1.50000
1.25000	1.25000	1.25000	1.20000	1.17000	1.04000
1.00000	1.00000	1.00000	1.00000	1.00000	0.97000
**N/A	**N/A	**N/A	**N/A	1.50000	1.50000
1.25000	1.25000	1.25000	1.25000	1.25000	1.25000
0.60000	0.60000	0.60000	0.60000	0.60000	0.60000
**N/A	**N/A	**N/A	**N/A	1.40000	1.40000
**N/A	**N/A	**N/A	**N/A	1.00000	1.00000
0.18000	0.18000	0.18000	0.18000	0.18000	0.18000
0.45000	0.45000	0.45000	0.45000	0.45000	0.44000
0.95000	0.95000	1.05000	1.18000	1.10000	1.07000
0.07500	0.07500	0.07500	0.07500	0.07500	0.07500
0.09800	0.09800	0.09800	0.09800	0.09800	0.09800

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2006	2007	2008	2009
Political Subdivision: (continued)				
Fort Bend ESD 3	0.06750	0.06750	0.06750	0.07900
Fort Bend ESD 4	0.08897	0.08897	0.08502	0.08234
Fort Bend ESD 5	**N/A	**N/A	0.08000	0.07997
Fort Bend ESD 6	**N/A	**N/A	**N/A	**N/A
Fort Bend ESD 8	**N/A	**N/A	**N/A	**N/A
Fort Bend Fresh Water Supply 1	1.00000	1.00000	1.00000	1.00000
Fort Bend Fresh Water Supply 2	0.50000	0.50000	0.50000	0.49900
Fort Bend-Harris ESD 100	**N/A	0.10000	0.09473	0.09697
Fort Bend-Waller MUD 2	**N/A	**N/A	**N/A	**N/A
Fort Bend-Waller MUD 3	**N/A	**N/A	**N/A	**N/A
Fort Bend Independent School District	1.25000	1.25000	1.27000	1.30500
Fort Bend Parkway Road District	**N/A	0.05443	0.05443	0.01483
Fulshear, City of	0.20592	0.20592	0.20592	0.20592
Fulshear MUD 1	**N/A	**N/A	1.19000	1.19000
Fulshear MUD 2	**N/A	**N/A	**N/A	**N/A
Fulshear MUD 3A	**N/A	**N/A	**N/A	**N/A
Grand Mission MUD 1	1.05000	1.05000	1.10000	1.10000
Grand Mission MUD 2	1.25000	1.25000	1.31000	1.31000
Grand Lakes MUD 1	0.79000	0.79000	0.79000	0.65000
Grand Lakes MUD 2	0.70000	0.70000	0.70000	0.46500
Grand Lakes MUD 4	0.82000	0.82000	0.82000	0.79000
Grand Lakes WCID	0.09500	0.09500	0.09500	0.08750
Harris County MUD 393	**N/A	**N/A	**N/A	**N/A
Harris-Fort Bend EMS District	0.10000	**N/A	**N/A	**N/A
Harris-Fort Bend MUD 1	0.88000	0.88000	0.88000	0.77000
Harris-Fort Bend MUD 3	1.25000	1.25000	1.25000	1.25000
Harris-Fort Bend MUD 4	0.96000	0.96000	0.96000	0.96000
Harris-Fort Bend MUD 5	0.82000	0.82000	0.82000	0.75000
Houston, City of	**N/A	**N/A	0.64375	0.63875
HCC Stafford	0.09518	0.09518	0.09243	0.09222
HCC Missouri City	**N/A	0.09518	0.09243	0.09222
Imperial Redevelopment District	**N/A	**N/A	1.00000	**N/A
Katy, City of	**N/A	**N/A	0.60540	0.59372
Katy ISD	1.52660	1.52660	1.52660	1.52660
Kendleton, City of	0.76503	0.76503	0.76632	0.89100
Kendleton ISD	1.23170	1.23170	1.20500	1.20830
Kingsbridge MUD	0.80000	0.80000	0.78000	0.78000
Lamar Consolidated I.S.D.	1.29765	1.29765	1.29765	1.29765
Meadowcreek MUD	0.10000	0.10000	0.10000	0.10000
Meadows Place, City of	0.79000	0.79000	0.79000	0.83000
Memorial MUD	**N/A	**N/A	0.52000	0.54000
Mission Bend MUD 1	0.28000	0.28000	0.25000	0.25000
Missouri City, City of	0.49926	0.49926	0.51724	0.52840
Needville, City of	0.42284	0.42284	0.39169	0.39153
Needville Independent School District	1.27929	1.27929	1.45600	1.48400
North Mission Glen MUD	0.52000	0.52000	0.52000	0.54400

2010	2011	2012	2013	2014	2015
0.08460	0.09100	0.09100	0.09100	0.09100	0.10000
0.07804	0.07827	0.08103	0.07964	0.09000	0.10000
0.07997	0.08298	0.08553	0.08341	0.07904	0.07135
**N/A	**N/A	**N/A	**N/A	**N/A	0.10000
**N/A	**N/A	**N/A	**N/A	**N/A	0.10000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.50000	0.51000	0.54000	0.54000	0.56000	0.55700
0.09000	0.09000	0.09000	0.08840	0.08840	0.07951
**N/A	**N/A	**N/A	0.80000	0.80000	0.80000
**N/A	**N/A	**N/A	**N/A	**N/A	0.93000
1.34000	1.34000	1.34000	1.34000	1.34000	1.34000
**N/A	**N/A	**N/A	**N/A	**N/A	**N/A
0.20592	0.20592	0.20366	0.19713	0.17829	0.16163
1.19000	1.19000	1.19000	1.19000	1.19000	1.19000
**N/A	**N/A	**N/A	**N/A	**N/A	1.20000
**N/A	**N/A	**N/A	**N/A	**N/A	1.50000
1.10000	1.10000	1.15000	1.12000	1.02000	0.90000
1.31000	1.31000	1.31000	1.31000	1.30000	1.25000
0.63000	0.54000	0.54000	0.54000	0.54000	0.51500
0.45500	0.44500	0.43750	0.36950	0.35000	0.32000
0.79000	0.77000	0.76000	0.73000	0.68000	0.60000
0.08250	0.08250	0.08250	0.07850	0.07300	0.06650
**N/A	**N/A	**N/A	1.02000	0.91000	0.86000
**N/A	**N/A	**N/A	**N/A	**N/A	**N/A
0.75000	0.73000	0.70000	0.68500	0.68500	0.65500
1.25000	1.25000	1.24000	1.19000	1.07000	0.97000
0.95000	0.95000	0.88000	0.82000	0.82000	0.82000
0.73000	0.71000	0.71000	0.70000	0.65000	0.59000
0.63875	0.63875	0.63875	0.63875	0.63108	0.60112
0.09222	0.09722	0.09717	0.09717	0.10689	0.10194
0.09222	0.09722	0.09717	0.09717	0.10689	0.10194
**N/A	**N/A	**N/A	1.10000	1.10000	1.10000
0.59372	0.59372	0.58672	0.56672	0.54672	0.52672
1.52660	1.52660	1.52660	1.52660	1.52660	1.51660
0.70627	0.69923	0.63933	0.66908	0.69771	0.78500
**N/A	1.20830	**N/A	**N/A	**N/A	**N/A
0.78000	0.78000	0.78000	0.78000	0.78000	0.71000
1.36455	1.39005	1.39005	1.39005	1.39005	1.39005
0.10000	0.10000	0.10000	0.10000	0.10000	0.10000
0.89500	0.89869	0.89500	0.89500	0.89500	0.86800
0.55500	0.55000	0.54000	0.54000	0.51000	0.48000
0.25000	0.25000	0.25000	0.28000	0.28000	0.27750
0.52840	0.52840	0.54480	0.57375	0.56500	0.54468
0.38151	0.39779	0.40121	0.38551	0.37359	0.38117
1.51999	1.57958	1.64958	1.64958	1.59995	1.57300
0.57100	0.64110	0.65110	0.65110	0.60000	0.55000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2006	2007	2008	2009
Political Subdivision: (continued)				
Orchard, City of	0.30750	0.30750	0.33123	0.39601
Palmer Plantation MUD 1	0.68000	0.68000	0.68000	0.69000
Palmer Plantation MUD 2	0.49000	0.49000	0.49000	0.49800
Pearland, City of	**N/A	0.65260	0.65260	0.65260
Pecan Grove MUD	0.47000	0.47000	0.46800	0.46800
Plantation MUD	0.63000	0.63000	0.63000	0.66000
Renn Road MUD	**N/A	**N/A	0.63000	0.63000
Richmond, City of	0.79000	0.79000	0.79000	0.78650
Rosenberg, City of	0.54500	0.54500	0.52020	0.50000
Sienna Plantation LID	0.58000	0.58000	0.49000	0.49000
Sienna Plantation Management	**N/A	0.92000	1.01000	1.01000
Sienna Plantation MUD 2	0.72000	0.72000	0.71000	0.71000
Sienna Plantation MUD 3	0.75000	0.75000	0.75000	0.73000
Sienna Plantation MUD 4	**N/A	**N/A	**N/A	**N/A
Sienna Plantation MUD 10	0.90000	0.90000	0.94000	0.94000
Sienna Plantation MUD 12	0.90000	0.90000	0.94000	0.94000
Simonton, City of	0.27000	0.27000	0.27000	0.27000
Stafford Municipal School District	1.25000	1.25000	1.23500	1.23000
Sugar Land, City of	0.30000	0.30000	0.30000	0.30000
West Keegans Bayou I.D.	0.12100	0.12100	0.12100	0.12100
West Harris County MUD 4	**N/A	**N/A	0.90000	0.95000
Wharton County Junior College	0.13485	0.13485	0.13797	0.14666
Willow Creek Farms MUD	**N/A	**N/A	1.25000	1.25000
Willow Fork Drainage District	0.20000	0.20000	0.19000	0.19000
Willow Point MUD	**N/A	**N/A	**N/A	**N/A
Woodcreek Reserve MUD	0.60000	0.60000	0.60000	0.60000

Source of data: Fort Bend County Central Appraisal District.

All tax rates are shown per \$100 assessed value at 100% assessment ratio.

**N/A - Political entity not in existence at this time or taxes not yet levied. Data provided by the Fort Bend Economic Development Council.

2010	2011	2012	2013	2014	2015
0.39267	0.42380	0.39475	0.37887	0.37887	0.37153
0.73500	0.73500	0.73500	0.75500	0.75500	0.56000
0.51500	0.51500	0.54000	0.54000	0.53000	0.49000
0.66510	0.68510	0.70500	0.70510	0.71210	0.70530
0.55000	0.55000	0.56000	0.65500	0.65500	0.64000
0.66000	0.74000	0.74000	0.74000	0.74000	0.68500
0.66500	0.69000	0.76000	0.76000	0.75000	0.75000
0.78650	0.78650	0.78650	0.78000	0.77000	0.75500
0.50000	0.50000	0.51000	0.50000	0.49000	0.47000
0.49000	0.49000	0.49000	0.49000	0.49000	0.47000
1.01000	1.01000	1.01000	1.01000	1.01000	1.03000
0.71000	0.71000	0.71000	0.71000	0.71000	0.65000
0.72000	0.72000	0.72000	0.71000	0.71000	0.63000
**N/A	**N/A	**N/A	**N/A	1.01000	1.03000
0.94000	0.94000	0.94000	0.94000	0.94000	0.94000
0.94000	0.94000	0.94000	0.94000	0.94000	0.94000
0.27000	0.27000	0.27000	0.26000	0.26000	0.24000
1.11000	1.22000	1.25000	1.25000	1.24005	1.23005
0.30000	0.30245	0.30895	0.30895	0.31595	0.31595
1.05000	0.11100	0.10000	0.10000	0.10000	0.09500
0.11100	1.06000	1.09000	1.09000	1.09000	1.08000
0.14448	0.14414	0.13821	0.13419	0.12656	0.13028
1.25000	1.25000	1.25000	1.25000	1.25000	1.15000
0.19000	0.19000	0.19000	0.19000	0.19000	0.18500
**N/A	**N/A	**N/A	1.50000	1.50000	1.50000
0.60000	0.60000	0.60000	0.60000	0.60000	0.60000



FORT BEND COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago
(UNAUDITED)

Taxpayer	Fiscal Year 2016			Fiscal Year 2007		
	Assessed Value	Rank	Percentage of Total Net Assessed Valuation	Assessed Value	Rank	Percentage of Total Net Assessed Valuation
NRG Texas LP	\$ 929,570,820	1	1.742	\$ 1,799,052,080	1	6.637
Centerpoint Energy Inc.	277,880,600	2	0.521	221,152,430	2	0.816
Katy Mills Mall LTD Partnership	121,548,330	3	0.228	148,319,680	5	0.547
Niagara Bottling LLC	119,341,870	4	0.224			
AmerisourceBergen Drug Corporation	98,619,650	5	0.185			
Tramontina USA Inc.	91,571,580	6	0.172	98,752,240	7	0.364
Lakepointe Assets LLC	89,467,110	7	0.168	89,443,550	8	0.330
Fairfield Industries	87,673,520	8	0.164			
Schlumberger Technology Corp	87,450,440	9	0.164	101,650,560	6	0.375
Brazos Valley Energy	87,212,170	10	0.163			
Texas Instruments, Inc.				157,258,290	3	0.580
Conocophillips Company				148,455,640	4	0.548
Texas Genco LP				87,398,320	9	0.322
Jetta Operating Company Inc.				71,518,610	10	0.264
Subtotal	1,990,336,090		3.73 %	2,923,001,400		10.78 %
Other taxpayers	<u>51,367,747,110</u>		<u>96.27</u>	<u>24,184,132,183</u>		<u>89.22</u>
Total	<u><u>\$53,358,083,200</u></u>		<u><u>100.00 %</u></u>	<u><u>\$27,107,133,583</u></u>		<u><u>100.00 %</u></u>

FORT BEND COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

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
2006	2007	\$ 150,171,810	\$ (1,278,281)	\$148,893,529	\$ 146,154,761	98.16%
2007	2008	173,203,701	(1,083,633)	172,120,068	169,011,211	98.19%
2008	2009	190,430,794	(1,533,970)	188,896,824	186,012,685	98.47%
2009	2010	191,862,995	5,402,334	197,265,329	194,801,626	98.75%
2010	2011	193,704,140	2,075,024	195,779,164	193,251,014	98.71%
2011	2012	197,913,656	261,751	198,175,407	196,106,467	98.96%
2012	2013	198,853,734	7,185,873	206,039,607	204,426,149	99.22%
2013	2014	220,732,237	(56,070)	220,676,167	219,405,724	99.42%
2014	2015	231,440,796	9,248,755	240,689,551	239,321,688	99.43%
2015	2016	261,554,958	7,494,595	269,049,553	267,472,379	99.41%

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
\$ 2,674,131	\$ 148,828,892	99.96%	\$ 64,637	0.04%
2,809,610	171,820,821	99.83%	299,247	0.17%
2,663,773	188,676,458	99.88%	220,366	0.12%
2,246,966	197,048,592	99.89%	216,737	0.11%
2,286,563	195,537,577	99.88%	241,587	0.12%
1,784,868	197,891,335	99.86%	284,072	0.14%
1,298,278	205,724,427	99.85%	315,180	0.15%
872,988	220,278,712	99.82%	397,455	0.18%
768,422	240,090,110	99.75%	599,441	0.25%
	267,472,379	99.41%	1,577,174	0.59%

FORT BEND COUNTY, TEXAS
RATIO OF NET LONG-TERM DEBT TO ASSESSED VALUE
PERSONAL INCOME, AND LONG-TERM DEBT PER CAPITA
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

Tax Year	Fiscal Year	Population (1)	Net Assessed Value	General Obligation Bonds (2)	Total Long-Term Debt (2)	Amounts Available in Debt Service Fund (2)
2006	2007	507,110	\$ 29,024,172,030	\$ 246,563,943	\$ 246,563,943	\$ 3,965,968
2007	2008	531,660	33,481,333,449	238,044,854	238,044,854	4,290,890
2008	2009	547,876	38,064,280,267	350,787,773	350,787,773	5,956,061
2009	2010	581,830	38,405,455,145	343,448,573	343,448,573	4,844,023
2010	2011	606,786	37,368,043,796	330,308,251	330,308,251	5,169,725
2011	2012	639,969	38,034,487,112	381,602,454	381,602,454	3,977,092
2012	2013	643,408	39,439,947,054	364,812,865	364,812,865	2,461,472
2013	2014	652,365	41,977,668,270	347,708,537	347,708,537	2,739,786
2014	2015	685,345	45,576,901,817	376,265,782	376,265,782	2,764,772
2015	2016	716,087	53,358,083,200	473,004,495	473,004,495	1,071,278

- (1) Source of data: Fort Bend Economic Development Council.
- (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.

Net Long-Term Debt	Personal Income	Percent of Personal Income	Long-Term Debt to Assessed Value	Long-Term Debt Per Capita
\$ 242,597,975	\$ 15,364,670,000	1.60%	0.84%	\$ 486
233,753,964	20,218,050,000	1.18%	0.70%	448
344,831,712	22,319,780,000	1.57%	0.91%	640
338,604,550	20,455,780,000	1.68%	0.88%	590
325,138,526	22,444,080,000	1.47%	0.87%	544
377,625,362	27,002,708,000	1.41%	0.99%	596
362,351,393	29,242,120,000	1.25%	0.92%	567
344,968,751	30,215,817,000	1.15%	0.82%	533
373,501,010	32,349,654,690	1.16%	0.82%	549
471,933,217	40,162,314,000	1.18%	0.88%	661

FORT BEND COUNTY, TEXAS**DIRECT AND OVERLAPPING DEBT****Fiscal Year 2016****(UNAUDITED)**

page 1 of 4

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend County	\$ 473,004,495 ⁽¹⁾	100.00%	\$ 473,004,495 ⁽¹⁾
<u>Special Districts:</u>			
Big Oaks MUD	18,170,000	100.00%	18,170,000
Burney Road MUD	8,575,000	100.00%	8,575,000
Cinco MUD # 1	6,250,600	100.00%	6,250,600
Cinco MUD # 2	10,941,840	100.00%	10,941,840
Cinco MUD # 5	7,910,960	100.00%	7,910,960
Cinco MUD # 7	12,511,600	100.00%	12,511,600
Cinco MUD # 8	13,295,280	100.00%	13,295,280
Cinco MUD # 10	10,532,920	100.00%	10,532,920
Cinco MUD # 12	6,370,000	100.00%	6,370,000
Cinco MUD # 14	21,518,640	100.00%	21,518,640
Cinco Southwest MUD # 1	1,296,592	100.00%	1,296,592
Cinco Southwest MUD # 2	77,063,738	100.00%	77,063,738
Cinco Southwest MUD # 3	66,706,094	100.00%	66,706,094
Cinco Southwest MUD # 4	76,058,842	100.00%	76,058,842
First Colony MUD # 9	12,200,000	100.00%	12,200,000
First Colony MUD # 10	13,905,000	100.00%	13,905,000
Fort Bend Co FWSD # 1	28,880,000	100.00%	28,880,000
Fort Bend Co LID # 2	12,875,000	100.00%	12,875,000
Fort Bend Co LID # 6	10,430,000	100.00%	10,430,000
Fort Bend Co LID # 7	26,530,000	100.00%	26,530,000
Fort Bend Co LID # 10	11,520,000	100.00%	11,520,000
Fort Bend Co LID # 11	17,710,000	100.00%	17,710,000
Fort Bend Co LID # 12	13,035,000	100.00%	13,035,000
Fort Bend Co LID # 14	3,465,000	100.00%	3,465,000
Fort Bend Co LID # 15	73,030,000	100.00%	73,030,000
Fort Bend Co LID # 17	57,395,000	100.00%	57,395,000
Fort Bend Co LID # 19	36,060,000	100.00%	36,060,000
Fort Bend Co LID # 20	2,525,000	100.00%	2,525,000
Fort Bend Co Municipal Mgmt # 1	4,570,000	100.00%	4,570,000
Fort Bend Co MUD # 2	15,380,000	100.00%	15,380,000
Fort Bend Co MUD # 5	7,450,000	100.00%	7,450,000
Fort Bend Co MUD # 19	1,205,000	100.00%	1,205,000
Fort Bend Co MUD # 23	60,535,000	100.00%	60,535,000
Fort Bend Co MUD # 24	8,775,000	100.00%	8,775,000
Fort Bend Co MUD # 25	95,030,000	100.00%	95,030,000
Fort Bend Co MUD # 26	11,635,000	100.00%	11,635,000
Fort Bend Co MUD # 30	60,640,000	99.96%	60,615,744
Fort Bend Co MUD # 34	17,700,000	100.00%	17,700,000
Fort Bend Co MUD # 35	35,460,000	100.00%	35,460,000
Fort Bend Co MUD # 41	2,115,000	100.00%	2,115,000
Fort Bend Co MUD # 42	9,095,000	100.00%	9,095,000
Fort Bend Co MUD # 46	12,780,000	100.00%	12,780,000
Fort Bend Co MUD # 47	6,780,000	100.00%	6,780,000
Fort Bend Co MUD # 48	14,615,000	100.00%	14,615,000
Fort Bend Co MUD # 49	1,265,000	100.00%	1,265,000
Fort Bend Co MUD # 50	43,700,000	100.00%	43,700,000
Fort Bend Co MUD # 57	51,730,000	100.00%	51,730,000
Fort Bend Co MUD # 58	101,860,000	100.00%	101,860,000
Fort Bend Co MUD # 66	1,705,000	100.00%	1,705,000
Fort Bend Co MUD # 68	750,000	100.00%	750,000

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
Fiscal Year 2016
(UNAUDITED)

page 2 of 4

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend Co MUD # 81	4,170,000	100.00%	4,170,000
Fort Bend Co MUD # 94	5,255,000	100.00%	5,255,000
Fort Bend Co MUD # 106	6,080,000	100.00%	6,080,000
Fort Bend Co MUD # 108	1,090,000	100.00%	1,090,000
Fort Bend Co MUD # 109	8,320,000	100.00%	8,320,000
Fort Bend Co MUD # 111	4,720,000	100.00%	4,720,000
Fort Bend Co MUD # 112	4,390,000	100.00%	4,390,000
Fort Bend Co MUD # 115	10,375,000	100.00%	10,375,000
Fort Bend Co MUD # 116	26,340,000	100.00%	26,340,000
Fort Bend Co MUD # 117	16,125,000	100.00%	16,125,000
Fort Bend Co MUD # 118	30,540,000	100.00%	30,540,000
Fort Bend Co MUD # 119	17,035,000	100.00%	17,035,000
Fort Bend Co MUD # 121	34,280,000	100.00%	34,280,000
Fort Bend Co MUD # 122	17,330,000	100.00%	17,330,000
Fort Bend Co MUD # 123	31,125,000	100.00%	31,125,000
Fort Bend Co MUD # 124	10,470,000	100.00%	10,470,000
Fort Bend Co MUD # 128	67,465,000	100.00%	67,465,000
Fort Bend Co MUD # 129	20,835,000	100.00%	20,835,000
Fort Bend Co MUD # 130	10,670,000	100.00%	10,670,000
Fort Bend Co MUD # 131	2,395,000	100.00%	2,395,000
Fort Bend Co MUD # 133	45,650,000	100.00%	45,650,000
Fort Bend Co MUD # 134B	4,000,000	100.00%	4,000,000
Fort Bend Co MUD # 134C	67,255,000	100.00%	67,255,000
Fort Bend Co MUD # 136	4,385,000	100.00%	4,385,000
Fort Bend Co MUD # 137	28,570,000	100.00%	28,570,000
Fort Bend Co MUD # 138	43,410,000	100.00%	43,410,000
Fort Bend Co MUD # 139	14,085,000	100.00%	14,085,000
Fort Bend Co MUD # 140	10,990,000	100.00%	10,990,000
Fort Bend Co MUD # 142	64,665,000	100.00%	64,665,000
Fort Bend Co MUD # 143	17,925,000	100.00%	17,925,000
Fort Bend Co MUD # 144	15,905,000	100.00%	15,905,000
Fort Bend Co MUD # 145	4,425,000	100.00%	4,425,000
Fort Bend Co MUD # 146	44,745,000	100.00%	44,745,000
Fort Bend Co MUD # 148	4,845,000	100.00%	4,845,000
Fort Bend Co MUD # 149	26,800,000	100.00%	26,800,000
Fort Bend Co MUD # 151	77,065,000	100.00%	77,065,000
Fort Bend Co MUD # 152	8,400,000	100.00%	8,400,000
Fort Bend Co MUD # 155	25,825,000	100.00%	25,825,000
Fort Bend Co MUD # 156	18,295,000	100.00%	18,295,000
Fort Bend Co MUD # 158	10,655,000	100.00%	10,655,000
Fort Bend Co MUD # 159	4,845,000	100.00%	4,845,000
Fort Bend Co MUD # 161	5,100,000	100.00%	5,100,000
Fort Bend Co MUD # 162	8,500,000	100.00%	8,500,000
Fort Bend Co MUD # 163	5,500,000	100.00%	5,500,000
Fort Bend Co MUD # 165	23,175,000	100.00%	23,175,000
Fort Bend Co MUD # 167	24,505,000	100.00%	24,505,000
Fort Bend Co MUD # 169	520,320	100.00%	520,320
Fort Bend Co MUD # 170	12,951,528	100.00%	12,951,528
Fort Bend Co MUD # 171	44,415,976	100.00%	44,415,976
Fort Bend Co MUD #172	61,274,488	100.00%	61,274,488
Fort Bend Co MUD #173	7,622,688	100.00%	7,622,688

FORT BEND COUNTY, TEXAS**DIRECT AND OVERLAPPING DEBT****Fiscal Year 2016****(UNAUDITED)**

page 3 of 4

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend Co MUD # 176	2,440,000	100.00%	2,440,000
Fort Bend Co MUD # 182	15,970,000	100.00%	15,970,000
Fort Bend Co MUD # 185	21,190,000	100.00%	21,190,000
Fort Bend Co MUD # 187	22,990,000	100.00%	22,990,000
Fort Bend Co MUD # 194	24,110,000	100.00%	24,110,000
Fort Bend Co MUD # 199	1,905,000	100.00%	1,905,000
Fort Bend Co WC&ID # 3	2,985,000	100.00%	2,985,000
Fort Bend Co WC&ID # 8	1,840,000	100.00%	1,840,000
Fulshear MUD # 1	8,535,000	100.00%	8,535,000
Grand Lakes MUD # 1	11,030,000	100.00%	11,030,000
Grand Lakes MUD # 2	7,165,000	100.00%	7,165,000
Grand Lakes MUD # 4	15,145,000	100.00%	15,145,000
Grand Lakes WC&ID	3,980,000	100.00%	3,980,000
Grand Mission MUD # 1	34,420,000	100.00%	34,420,000
Grand Mission MUD # 2	20,005,000	100.00%	20,005,000
Palmer Plantation MUD # 2	6,255,000	100.00%	6,255,000
Pecan Grove MUD	53,335,000	100.00%	53,335,000
Plantation MUD	6,055,000	100.00%	6,055,000
Sienna Plantation Levee Improvement Dist	91,920,000	100.00%	91,920,000
Sienna Plantation Management District	31,610,000	100.00%	31,610,000
Sienna Plantation MUD # 2	19,585,000	100.00%	19,585,000
Sienna Plantation MUD # 3	37,150,000	100.00%	37,150,000
Sienna Plantation MUD # 10	61,165,000	100.00%	61,165,000
Sienna Plantation MUD # 12	58,320,000	100.00%	58,320,000
Woodcreek Reserve MUD	14,915,000	100.00%	14,915,000
<u>County Line Special Districts:</u>			
Brazoria-Fort Bend Co MUD # 1	75,605,000	44.32%	33,508,136
Brazoria County MUD # 22	4,915,000	6.81%	334,712
Chelford City MUD	8,275,000	56.38%	4,665,445
Cimarron MUD	29,910,000	4.97%	1,486,527
Cinco MUD # 3	6,209,720	85.53%	5,311,174
Cinco MUD # 6	7,756,200	62.68%	4,861,586
Cinco MUD # 9	6,777,680	59.07%	4,003,576
Cornerstones MUD	2,535,000	16.37%	414,980
Fort Bend Co WC&ID # 2	71,065,000	99.16%	70,468,054
Fort Bend-Waller Cty MUD #2	6,900,000	2.66%	183,540
Harris-Fort Bend Cos MUD # 1	13,265,000	86.04%	11,413,206
Harris-Fort Bend Cos MUD # 3	37,985,000	0.79%	300,082
Harris-Fort Bend Cos MUD # 5	20,945,000	94.83%	19,862,144
Katy Management District	9,370,000	70.26%	6,583,362
Kingsbridge MUD	22,415,000	96.80%	21,697,720
Mission Bend MUD #1	2,340,000	50.70%	1,186,380
North Mission Glen MUD	23,940,000	99.14%	23,734,116
Renn Road MUD	7,985,000	31.55%	2,519,268
West Harris Co MUD # 4	2,895,000	16.80%	486,360
Willow Creek Farms MUD	23,715,000	0.76%	180,234
Willow Fork Drainage District	35,485,000	92.81%	32,933,629
Willow Point MUD	5,520,000	64.32%	3,550,464
Total Special District Debt (2)			<u>\$ 3,110,532,545</u>

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
Fiscal Year 2016
(UNAUDITED)

page 4 of 4

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
<u>Cities:</u>			
Arcola, City of	3,370,000	100.00%	\$ 3,370,000
Meadows Place, City of	1,660,000	100.00%	1,660,000
Needville, City of	1,550,000	100.00%	1,550,000
Richmond, City of	32,330,000	100.00%	32,330,000
<u>County Line Cities:</u>			
Rosenberg, City of	67,588,000	100.00%	67,588,000
Sugar Land, City of	294,569,881	100.00%	294,569,881
Houston, City of	2,924,340,000	0.45%	13,159,530
Katy, City of	18,540,000	37.21%	6,898,734
Missouri City, City of	140,440,000	95.56%	134,204,464
Pearland, City of	322,710,000	3.92%	12,650,232
Total Cities			\$ 567,980,841
<u>School Districts:</u>			
Fort Bend ISD	841,418,767	100.00%	\$ 841,418,767
Lamar CISD	719,995,000	100.00%	719,995,000
Needville ISD	60,185,000	100.00%	60,185,000
<u>County Line School Districts:</u>			
Brazos ISD	14,839,987	60.83%	9,027,164
Katy ISD	1,449,414,330	38.68%	560,633,463
Stafford MSD	57,295,000	99.60%	57,065,820
Total School Districts			\$ 2,248,325,214
<u>Other:</u>			
Houston Community College System	618,155,000	3.84%	23,737,152
Total Other			\$ 23,737,152
<u>Summary of Total Estimated Overlapping Debt:</u>			
Special Districts			\$ 3,110,532,545
Cities			567,980,841
School Districts			2,248,325,214
Other			23,737,152
Estimated Overlapping Debt			\$ 5,950,575,752
<u>Fort Bend County</u>			
Fort Bend County - Direct Obligations			473,004,495 ⁽¹⁾
Total Direct and Estimated Overlapping Debt			\$ 6,423,580,247

(1) County debt outstanding as of September 30, 2016. Includes the Fort Bend Flood Control Water Supply Corporation debt.

(2) Total Special District Debt includes numerous special districts with varying amounts of debt applicable to the County.

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)

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Assessed value of real property	\$ 25,226,420,176	\$ 28,931,048,114	\$ 33,294,278,049	\$ 33,574,551,064
Assessed value of personal and other property	<u>3,797,751,854</u>	<u>4,550,285,335</u>	<u>4,770,002,218</u>	<u>4,830,904,081</u>
Total assessed value	<u>\$ 29,024,172,030</u>	<u>\$ 33,481,333,449</u>	<u>\$ 38,064,280,267</u>	<u>\$ 38,405,455,145</u>
Debt Limit, 25% of real property	\$ 6,306,605,044	\$ 7,232,762,029	\$ 8,323,569,512	\$ 8,393,637,766
Amount of debt applicable to debt limit	246,563,943	238,044,854	350,787,773	343,448,573
Less: Assets available in Debt Service Funds for payment of principal	<u>3,965,968</u>	<u>4,290,890</u>	<u>5,956,061</u>	<u>4,844,023</u>
Total amount of debt applicable to debt limit	<u>242,597,975</u>	<u>233,753,964</u>	<u>344,831,712</u>	<u>338,604,550</u>
Legal Debt Margin	<u>\$ 6,064,007,069</u>	<u>\$ 6,999,008,065</u>	<u>\$ 7,978,737,800</u>	<u>\$ 8,055,033,216</u>
Total net debt applicable to to the limit as a percentage of debt limit	3.85%	3.23%	4.14%	4.03%

Source of data: Fort Bend County Central Appraisal District and County Tax Assessor/Collector.

<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
\$ 32,877,992,163	\$ 33,530,169,247	\$ 34,906,683,521	\$ 36,962,606,903	\$ 40,220,320,218	\$ 47,990,163,282
<u>4,490,051,633</u>	<u>4,504,317,865</u>	<u>4,533,263,533</u>	<u>5,015,061,367</u>	<u>5,356,581,599</u>	<u>5,367,919,918</u>
<u>\$ 37,368,043,796</u>	<u>\$ 38,034,487,112</u>	<u>\$ 39,439,947,054</u>	<u>\$ 41,977,668,270</u>	<u>\$ 45,576,901,817</u>	<u>\$ 53,358,083,200</u>
\$ 8,219,498,041	\$ 8,382,542,312	\$ 8,726,670,880	\$ 9,240,651,726	\$ 10,055,080,055	\$ 11,997,540,821
330,308,251	381,602,454	364,812,865	347,708,537	376,265,782	473,004,495
<u>5,169,725</u>	<u>3,977,092</u>	<u>2,461,472</u>	<u>2,739,786</u>	<u>2,764,772</u>	<u>1,086,398</u>
<u>325,138,526</u>	<u>377,625,362</u>	<u>362,351,393</u>	<u>344,968,751</u>	<u>373,501,010</u>	<u>471,918,097</u>
<u>\$ 7,894,359,515</u>	<u>\$ 8,004,916,950</u>	<u>\$ 8,364,319,487</u>	<u>\$ 8,895,682,975</u>	<u>\$ 9,681,579,045</u>	<u>\$11,525,622,724</u>
3.96%	4.50%	4.15%	3.73%	3.71%	3.93%

FORT BEND COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2007	507,110	\$ 15,364,670,000	\$ 30,298	4.1%
2008	531,660	20,218,050,000	38,028	4.8%
2009	547,876	22,319,780,000	40,739	7.2%
2010	581,830	20,455,780,000	35,158	8.2%
2011	606,786	22,444,080,000	36,988	7.7%
2012	639,969	27,002,708,000	42,194	6.1%
2013	643,408	29,242,120,000	45,449	5.7%
2014	652,365	30,215,817,000	46,317	5.1%
2015	685,345	32,349,654,690 ⁽¹⁾	47,202	4.4%
2016	716,087	40,162,314,000	56,086	4.9%

Source of data: Fort Bend Economic Development Council

(1) Estimated using 2014 per capita rate of increase

FORT BEND COUNTY, TEXAS**LARGEST EMPLOYERS***Current Year and Nine Years Ago***(UNAUDITED)**

<u>Employer</u>	<u>Fiscal Year 2016</u>		<u>Fiscal Year 2007</u>	
	<u>Local Employees</u>	<u>Rank</u>	<u>Local Employees</u>	<u>Rank</u>
Fort Bend ISD	10,579	1	8,563	1
Lamar CISD	3,188	2	2,650	3
Fort Bend County	2,438	3	1,889	5
Fluor Corporation	2,430	4	3,000	2
Methodist Sugar Land Hospital	2,200	5	744	9
Schlumberger Technology Corp.	1,750	6	2,100	4
Richmond State School	1,300	7	1,370	7
United Parcel Service	1,200	8	1,092	8
Oak Bend Medical Center	1,164	9		
Nalco Company Energy Services	1,100	10		
Texas Instruments			1,700	6
Suntron Corporation			742	10
	<u>27,349</u>		<u>23,850</u>	

Source of data: Fort Bend Economic Development Council

FORT BEND COUNTY***CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS******SCHEDULE BY ACTIVITY******LAST TEN FISCAL YEARS******(UNAUDITED)***

<u>Function</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General administration	\$ 24,886,374	\$ 25,143,119	\$ 21,386,052	\$ 27,725,376
Financial administration	1,951,989	1,889,426	6,375,329	8,103,759
Administration of justice	28,459,912	35,161,552	147,292,804	189,617,993
Construction and maintenance	647,221,647	703,697,692	791,157,372	850,839,272
Health and human services	4,160,584	4,908,808	12,995,437	16,185,268
Cooperative services	2,287,024	2,287,024	2,256,940	2,300,936
Public safety	50,123,838	97,267,937	26,227,701	29,744,390
Parks and recreation	15,882,914	17,342,600	17,436,639	18,276,965
Libraries and education	28,047,190	29,238,712	37,076,054	41,604,572
Health and wellness clinic				
Total	<u>\$803,021,472</u>	<u>\$916,936,870</u>	<u>\$1,062,204,328</u>	<u>\$1,184,398,531</u>

Note: In fiscal year 2011, Fort Bend County opened an Employee Health and Wellness Clinic. The capital assets of the Clinic are recorded in the Employee Benefits Fund, an internal service fund. These capital assets are shown separately above.

The beginning carrying value of capital assets were restated in fiscal year 2016, and only fiscal year 2016 ending balances have been restated.

2011	2012	2013	2014	2015	2016
\$ 30,424,429	\$ 31,053,685	\$ 38,511,978	\$ 47,788,376	\$ 47,712,406	\$ 62,504,936
7,551,132	8,049,094	8,071,200	8,062,148	8,006,260	7,998,874
213,531,972	211,029,100	212,162,704	210,533,760	211,691,340	216,307,886
919,567,377	973,992,987	1,028,923,374	1,072,802,682	1,017,211,011	1,707,617,590
20,751,252	22,661,709	23,996,133	24,798,446	26,937,313	31,860,971
2,312,616	2,342,593	2,349,882	2,349,882	2,331,532	2,346,000
30,849,243	33,796,158	35,412,137	37,482,448	37,753,040	40,167,926
18,871,156	19,754,283	23,483,574	28,995,973	30,901,307	31,434,794
48,525,974	49,423,344	52,890,523	56,294,393	56,737,602	57,276,109
88,810	677,097	721,184	721,184	726,989	803,133
<u>\$ 1,292,473,961</u>	<u>\$1,352,780,050</u>	<u>\$1,426,522,689</u>	<u>\$1,489,829,292</u>	<u>\$1,440,008,800</u>	<u>\$2,158,318,219</u>

FORT BEND COUNTY, TEXAS**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION****LAST TEN FISCAL YEARS****(UNAUDITED)**

Function	Full-Time Equivalent Employees as of September 30				
	2007	2008	2009	2010	2011
General administration	208.35	211.43	217.06	222.89	237.35
Financial administration	93.76	108.78	117.63	117.58	118.58
Administration of justice *	232.94	251.04	256.35	261.90	266.60
Construction and maintenance	253.41	263.08	273.49	275.21	276.06
Health and human services	151.98	168.85	157.90	160.42	160.52
Cooperative services	11.07	13.00	14.00	14.00	13.00
Public safety	637.04	626.35	790.63	782.07	785.87
Parks and recreation	22.13	21.87	22.43	22.25	22.67
Libraries and education	180.00	182.00	170.00	172.00	218.00
Total Full-Time Equivalents	1,790.68	1,846.40	2,019.49	2,028.32	2,098.65

Source of data: County employment records.

* Note: Prior to fiscal year 2012, the employees of the Juvenile Probation fund were not part of the budget process, and therefore, were not included in the full-time equivalent count.

Full-Time Equivalent Employees as of September 30				
2012	2013	2014	2015	2016
224.31	225.71	237.51	242.50	253.27
114.75	114.75	120.00	121.00	127.14
412.41	414.80	429.09	445.02	485.44
266.59	267.71	273.60	269.87	275.19
160.25	163.61	165.84	174.64	199.81
12.00	12.00	12.00	12.00	11.70
785.13	791.98	802.95	805.50	821.01
23.20	23.00	27.34	35.81	36.98
224.00	232.74	232.19	234.86	227.28
<u>2,222.64</u>	<u>2,246.30</u>	<u>2,300.52</u>	<u>2,341.20</u>	<u>2,437.82</u>

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General Administration				
Full-time equivalent count	208.35	210.43	218.45	222.89
Documents filed with County Clerk	459,328	423,350	339,335	326,919
Copies issued by County Clerk	197,005	163,492	72,120	72,300
Technical support calls to IT	29,028	36,770	22,396	18,394
County web-site visits (avg/day)	N/A	5,950	6,605	6,960
Medical claims filed with Risk Management	41,444	45,019	51,121	57,433
On the job accident claims to Risk Management	155	181	156	177
Voter registrations	31,420	36,900	29,026	20,579
Early voting as a percentage of turnout	N/A	42.5%	70.6%	61.2%
Job openings	263	308	213	317
Employee service awards				
5 years	N/A	95	95	97
10 years	N/A	54	81	60
15 years	N/A	52	42	38
20 years	N/A	26	33	17
25 years	N/A	26	10	15
30 years	N/A	5	3	2
35 years	N/A	0	1	0
Responses to posted job openings	7,984	7,763	12,244	15,266
Pieces of mail processed	1,240,000	1,400,000	1,600,000	1,800,000
Facilities service requests (avg/month)	N/A	256	306	306
Bids, RFP's, & SOQ's solicited	N/A	98	107	124
Purchase orders issued	N/A	13,077	15,360	13,469
Public Transportation trips	N/A	118,189	193,095	180,409
Records Management				
On site storage (cubic footage)	536	536	211	276
Off site storage (cubic footage)	12,052	13,279	13,856	12,704
Financial Administration				
Full-time equivalent count	93.66	108.78	111.01	116.58
Cash receipts processed (count)	10,500	10,040	8,250	7,800
Checks processed (count)	31,556	108,500	120,000	120,000
Expenditures to budget ratio	-10.80%	-9.00%	-8.00%	-9.00%
Earned GFOA Certificate of Excellence for CAFR	Yes	Yes	Yes	Yes
Earned GFOA Certificate for Distinguished				
Budget Presentation	N/A	Yes	Yes	Yes
Invoice payment processing (days)	10	8	10	10
Journal entry count (estimated)	5,000	2,500	2,000	1,000

Source of data: various County departments

2011	2012	2013	2014	2015	2016
239.80	229.55	225.71	237.51	242.50	253.27
260,017	325,059	184,074	142,784	147,236	144,327
66,852	N/A	N/A	11,689	16,394	17,148
26,020	21,350	N/A	N/A	N/A	N/A
7,519	8,175	8,740	7,960	8,794	9,979
56,734	68,234	54,698	55,301	59,264	55,375
149	178	168	184	181	166
20,579	30,381	36,715	25,976	32,265	43,285
60.0%	36.0%	73.0%	45.0%	55.4%	N/A
317	310	403	398	391	397
104	157	173	188	120	103
101	76	74	71	78	71
36	54	44	62	54	75
31	36	36	33	40	30
19	20	19	20	22	22
7	12	11	8	14	15
1	4	2	0	0	2
15,266	10,564	8,972	18,976	21,732	22,438
1,800,000	1,800,000	1,800,000	1,719,770	1,498,773	1,465,761
330	370	343	418	402	467
90	62	85	71	N/A	N/A
12,830	12,023	11,324	11,240	N/A	N/A
247,324	320,642	373,685	389,272	382,742	391,372
421	857	968	695	N/A	N/A
8,219	10,842	10,235	10,239	N/A	N/A
118.58	114.75	114.75	120.00	121.00	127.14
7,656	8,210	9,470	9,171	9,731	8,922
120,000	51,384	52,242	32,081	30,713	61,811
1.00%	N/A	-5.00%	-5.00%	1.01%	1.16%
Yes	Yes	Yes	Yes	Yes	TBD
Yes	Yes	Yes	Yes	Yes	TBD
10	10	10	12	12	10
1,000	1,056	925	937	896	955

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Administration of Justice				
Full-time equivalent count	231.80	250.04	256.35	261.90
Child Support case inquiries	N/A	N/A	50,758	49,635
Passport applications (count)	3,783	8,835	3,500	2,792
Passport fees collected	\$ 113,490	\$ 265,050	\$ 87,500	\$ 69,805
Worthless check clearance rate	65.00%	74.40%	83.60%	97.80%
Felony case disposition rate	87.00%	87.40%	87.70%	101.20%
Misdemeanor case disposition rate	85.00%	89.10%	99.50%	N/A
Misdemeanor case dispositions	N/A	N/A	104.3	96.6
Community Service rehabilitation hours	70,207	73,578	75,652	77,578
Justice Court case filings - Precinct 1 Place 1	4,909	5,569	5,341	5,592
Justice Court case filings - Precinct 1 Place 2	15,996	11,908	11,771	9,377
Justice Court case filings - Precinct 2	3,611	6,102	6,102	7,577
Justice Court case filings - Precinct 3	9,976	15,109	23,409	19,952
Justice Court case filings - Precinct 4	4,557	5,825	8,959	8,517
Justice Court cases disposed - Precinct 1 Place 1	3,984	4,558	4,537	6,262
Justice Court cases disposed - Precinct 1 Place 2	14,472	9,762	11,713	8,537
Justice Court cases disposed - Precinct 2	4,495	4,789	4,789	5,275
Justice Court cases disposed - Precinct 3	10,339	11,517	16,015	16,215
Justice Court cases disposed - Precinct 4	3,756	4,623	6,973	7,502
Construction and Maintenance				
Full-time equivalent count	254.93	263.08	272.49	275.21
Building & right-of-way permits issued	6,892	5,500	4,500	4,826
Tonnage of recyclable diverted from landfills	343	699	732	676
Pounds of hazardous materials collected	150,000	145,238	171,109	160,450
Mileage of drainage channel maintained	1,800	2,206	1,988	2,150
Mileage of county roads - unincorporated areas	1,213	1,263	1,404	1,600
New County road miles constructed - unincorporated areas	50	50	35	N/A
Health and Human Services				
Full-time equivalent count	151.98	168.85	157.90	160.42
Number of clients receiving Social Service assistance annually	6,609	5,094	8,888	6,012
Number of child immunizations annually	12,577	10,791	14,398	11,776
Number of reportable diseases documented	2,836	3,473	1,893	3,175
Number of food establishments inspected	1,030	1,424	825	787
Number of septic system applications submitted	547	471	330	361
Number of licensed aerobic systems	4,715	5,302	5,896	6,203
Number of citations issued for aerobic system non-compliance	2,500	3,604	2,521	3,500
Number of EMS incident responses	25,204	26,242	28,603	26,677
Number of stray animals impounded	4,058	3,613	3,615	4,323
Number of stray animals euthanized	3,768	3,204	2,798	3,599
Number of stray animals adopted	290	409	817	727
Indigent healthcare clients - annual	2,659	1,710	1,314	2,996

2011	2012	2013	2014	2015	2016
266.60	266.41	267.20	281.09	298.02	328.44
52,100	50,150	36,328	33,908	34,971	36,468
2,144	2,909	4,562	6,061	6,638	8,821
\$ 53,600	\$ 72,725	\$ 114,050	\$ 151,525	\$ 165,950	\$ 220,525
84.40%	91.20%	79.00%	95.00%	98.00%	95.00%
93.50%	91.90%	100.00%	84.00%	84.00%	99.00%
N/A	N/A	N/A	N/A	N/A	N/A
116.6	111.0	102.2	93.0	103.0	107.0
73,456	70,270	70,605	89,853	85,296	85,586
5,170	5,582	4,646	3,772	4,234	3,916
9,905	11,513	11,581	10,955	10,365	11,306
7,000	6,851	6,616	5,548	5,583	7,115
20,739	19,895	18,744	13,463	15,968	12,361
7,195	5,041	6,064	3,473	4,607	6,993
4,724	4,615	4,913	3,651	4,184	3,808
10,441	10,274	11,938	10,564	9,828	10,098
5,100	7,239	5,429	4,902	9,702	5,989
15,821	16,647	16,656	15,425	18,775	11,798
7,744	4,414	8,338	3,745	4,494	5,302
276.06	266.59	267.71	273.60	269.87	275.19
4,260	5,032	6,400	7,368	8,961	5,212
676	702	687	N/A	N/A	N/A
160,500	184,943	176,840	N/A	N/A	N/A
1,850	2,100	2,200	2,200	2,000	2,500
1,664	1,655	1,703	1,762	1,815	1,837
20	85	80	60	75	75
160.52	160.25	163.61	165.84	174.64	199.81
5,924	7,074	N/A	N/A	N/A	N/A
11,367	8,316	5,417	5,000	10,330	10,924
1,360	1,181	1,142	1,250	1,250	1,598
986	1,192	1,301	1,403	1,584	2,799
360	373	438	470	471	498
6,588	6,915	7,364	6,776	7,068	7,686
3,535	6,695	6,224	3,523	4,889	4,372
26,850	29,774	31,426	29,414	N/A	24,750
4,141	4,854	4,586	3,867	3,580	3,757
3,408	3,930	3,252	2,498	895	811
733	604	1,154	935	1,336	1,771
2,622	2,325	2,153	1,997	1,699	2,228

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Cooperative Services				
Full-time equivalent count	11.07	13.00	14.00	14.00
Veterans' Services clients	N/A	234	458	645
Veterans' Services claims submitted	N/A	126	228	348
Public Safety				
Full-time equivalent count	637.04	620.35	784.63	776.07
Number of civil processes received annually				
Constable Precinct 1	13,400	14,000	15,000	16,093
Constable Precinct 2	8,232	N/A	8,827	5,550
Constable Precinct 3	7,147	N/A	7,635	8,963
Civil Process 24 hour success rate				
Constable Precinct 4	N/A	N/A	86%	78%
TCLEOSE training hours held per officer	864	853	974	1,014
Homeland security grant funds expended	\$ 1,764,000	\$ 1,724,700	\$ 3,917,747	\$ 5,004,054
Fire calls responded to annually	6,508	6,278	6,927	5,584
Parks and Recreation				
Full-time equivalent count	22.13	21.87	22.43	22.25
Number of facility rentals annually	650	700	845	651
Number of park reservations annually	655	808	955	955
Libraries and Education				
Full-time equivalent count	180.00	182.00	170.00	172.00
Number of library transactions annually	4,456,882	4,188,249	4,385,041	4,732,773
Library circulation items per capita	1.78	1.64	1.61	1.65

<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
13.00	12.00	12.00	12.00	12.00	11.70
619	479	503	471	448	668
225	249	337	376	N/A	N/A
779.87	785.13	791.98	802.95	805.50	821.01
16,434	15,070	14,510	13,906	13,684	15,603
6,921	7,660	6,606	6,861	7,135	N/A
8,963	6,927	5,475	3,264	2,867	N/A
75%	84%	85%	85%	N/A	N/A
1,203	1,196	1,361	1,246	1,258	1,249
\$ 355,927	\$ 3,586,852	\$ 2,692,134	\$ 2,790,449	\$ 2,146,261	\$ 2,454,267
7,901	7,842	7,388	N/A	N/A	N/A
22.67	23.20	23.00	27.34	35.81	36.98
818	908	990	1,939	3,126	3,766
918	1,010	1,111	1,222	1,688	2,410
218.00	224.00	232.74	230.13	232.26	224.68
4,890,834	5,094,324	7,098,423	7,108,212	7,253,708	7,426,609
1.51	1.58	1.65	1.68	1.59	1.43

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FORT BEND COUNTY, TEXAS COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended September 30, 2017



**Fort Bend County Justice Center and Annex
Annex completed April 2018
District Attorney, District Clerk, and County Clerk
Now located in new annex**

**Robert Ed Sturdivant, CPA
County Auditor**

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2017



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS

TABLE OF CONTENTS

	<u>Page(s)</u>
<u>INTRODUCTORY SECTION</u>	
Letter of Transmittal	i-v
GFOA Certificate of Achievement	vi
List of Principal Officials	vii
Organizational Charts	viii-ix
Location Map	x
<u>FINANCIAL SECTION</u>	
Independent Auditors' Report	1-3
Management's Discussion and Analysis	5-12
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	15
Statement of Activities	16-17
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet Governmental Funds	18
Reconciliation of the Balance Sheet to the Statement of Net Position	19
Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds	20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances (Governmental Funds) to the Statement of Activities	21
Proprietary Funds Financial Statements	
Statement of Net Position	22
Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit)	23
Statement of Cash Flows	24
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position	25
Component Unit Financial Statements	
Statement of Net Position (Deficit)	27
Statement of Revenues, Expenses, and Changes in Net Position (Deficit)	28-29
Notes to Financial Statements	30-66
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - General Fund - Budgetary Basis	68-77
Notes to Budgetary Required Supplementary Information	78-79
Schedule of Funding Progress - Texas County and District Retirement System	80-81
Notes to Pension Required Supplementary Information	82
Schedule of Funding Progress - Fort Bend County Employee Benefit Plan	83

FORT BEND COUNTY, TEXAS

TABLE OF CONTENTS

	<u>Page(s)</u>
 Other Supplementary Information	
Combining and Individual Fund Statements and Schedules	
Non-Major Fund Descriptions	89-93
Combining Balance Sheet - Non-Major Special Revenue Funds	94-101
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Special Revenue Funds	102-109
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Budgetary Basis	
Road and Bridge Special Revenue Fund	110
Drainage District Special Revenue Fund	111
Debt Service Fund	112
Combining Statement of Net Position - Internal Service Funds	113
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit) - Internal Service Funds	114
Combining Statement of Cash Flows - Internal Service Funds	115
Statement of Changes in Assets and Liabilities - Agency Funds	116
 <u>UNAUDITED STATISTICAL SECTION</u>	
Net Position by Component	118-119
Changes in Net Position	120-123
Fund Balances of Governmental Funds	124-125
Changes in Fund Balances, Governmental Funds	126-127
Assessed Value of Taxable Property	128-129
Assessed and Estimated Actual Value of Real and Personal Property	131
Property Tax Rates - Direct and Overlapping Governments	132-141
Principal Property Taxpayers	143
Property Tax Levies and Collections	144-145
Ratio of Net Long-Term Debt to Assessed Value Personal Income, and Net Long-Term Debt Per Capita	146-147
Direct and Overlapping Debt	148-151
Computation of Legal Debt Margin	152-153
Demographic and Economic Statistics	154
Largest Employers	155
Full-Time Equivalent County Government Employees by Function	156-157
Operating Indicators by Function	158-163
Capital Assets Used in the Operation of Governmental Funds Schedule by Activity	164-165





COUNTY AUDITOR
Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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

March 31, 2018

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, 2017.

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, 2017. 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 875.0 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 85 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.), a 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 funds for which the County, as the primary government, is financially accountable. The Fort Bend County Drainage District, Fort Bend County Assistance Districts (“CADs”), 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, and Fort Bend County Industrial Development Corporation are considered to meet the criteria of component units. The Toll Road Authorities, Surface Water Supply Corporation, Housing Finance Corporation, and Industrial Development Corporation have been included in the report as discretely presented component units. The Drainage District and the CADs have been included in the combining statements in other supplementary information, as they are reported as blended component units.

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

Local Economy

Fort Bend County continues to experience growth in the local economy for fiscal year 2017. This is evident by the continued increases in new home sales, labor force, and employment rate. The demand for services regarding the governmental functions performed by the County increased again in 2017. The Commissioners Court remains conservative in its 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 County.

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.

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.

The Commissioners Court presented a referendum to the voters in November 2015 to construct a judicial administration building, parking garage adjacent to the justice center, medical examiner's office, Sheriff's Office administration building, county-wide parks improvements, parks land acquisitions, Emergency Medical Services facility improvements, fairgrounds facilities, 5th Street community center expansion, Houston Community College Sienna campus acquisition, Missouri City branch library expansion/renovation, Sheriff's Office Katy area sub-station, and a new branch library west of Katy. The referendum was presented for a total of \$93.4 million and each proposition was passed by the voters as follows: Proposition 1 (parks and community centers) – 68.99%; proposition 2 (fairgrounds buildings, parking and improvements) – 60.82%; proposition 3 (library facilities) – 69.92%; and proposition 4 (justice and public safety facilities) – 59.62%. These projects will be funded from the authorized referendum with a phased plan to meet the needs of the governmental functions. The County issued \$57.2 million of this

authorization in June 2016. The remaining \$41.4 million will be issued during the summer of 2019.

Mobility Projects involve projects accomplished in cooperation with other entities, including the Texas Department of Transportation and other entities within Fort Bend County. The County's portion of these projects is being funded by bond authorizations approved in fiscal years 2013 and 2017. The County issued the \$57.1 million of the 2013 authorization in June 2016 and an additional \$60 million in January 2018 leaving an unissued balance of \$67.8 million. This balance is expected to be issued in 2020. The County presented a Mobility Bond referendum to the voters in November 2017 in the amount of \$218.5 million and was approved by 70% of the vote. The County has issued a total of \$359.1 million in unlimited tax road bonds since fiscal year 2001 as of the date of this report. Individual projects have been completed at a total cost of approximately \$316.3 million with the aid of additional resources from other entities. The remaining projects will be completed over the next ten years.

The Fort Bend County Toll Road Authority and the County began phase one of the Westpark Tollway extension in February 2017. The Authority issued \$64.4 million in first lien revenue bonds for the tolled lanes of phase one and preliminary construction of phase two in February 2016. The County issued \$47.5 million in combination tax and revenue bonds in August 2017 to fund the non-tolled lanes for phase one and phase two of the project. The debt service for this issue will be paid from a \$40 million commitment from Texas Department of Transportation with the balance paid from sales tax revenue from County Assistance District One.

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 capitalized 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.

Major Initiatives

Mobility remains one of the top priorities as the County continues to grow and develop. With the major roadways already heavily congested, mobility has been, and 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. As

noted above in “Capital Improvement Programs” on pages iii-iv, the County is continuing with its mobility project initiatives as well as the extension of the Westpark Tollway in cooperation with the Fort Bend County Toll Road Authority.

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 Comprehensive Annual Financial Report (“CAFR”) for the year ended September 30, 2016. This was the thirty first 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 CAFR. 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 CAFR 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 dated September 30, 2016. 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 provides 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 Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2016

Christopher P. Morill

Executive Director/CEO

FORT BEND COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
September 30, 2017

COMMISSIONERS COURT:

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

Robert Hebert
Vincent Morales
Grady Prestage
Andy Meyers
James Patterson

OTHER COUNTY OFFICIALS:

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

Patsy Shultz
Laura Richard
Annie Rebecca Elliot
Jeff Council
Robert Ed Sturdivant
Troy E. Nehls
Debbie Kaminski
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

Chad Bridges
Brady G. Elliott
Ronald R. Pope
Brenda G. Mullinix
Maggie Perez-Jaramillo
James H. Shoemaker
Kenneth S. Cannata
David S. Perwin
John F. Healey, Jr.

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
County Attorney

Christopher G. Morales
Jeffrey A. McMeans
Susan G. Lowery
Jerry W. Bussell
Ronald Cohen
Roy L. Cordes, Jr.

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

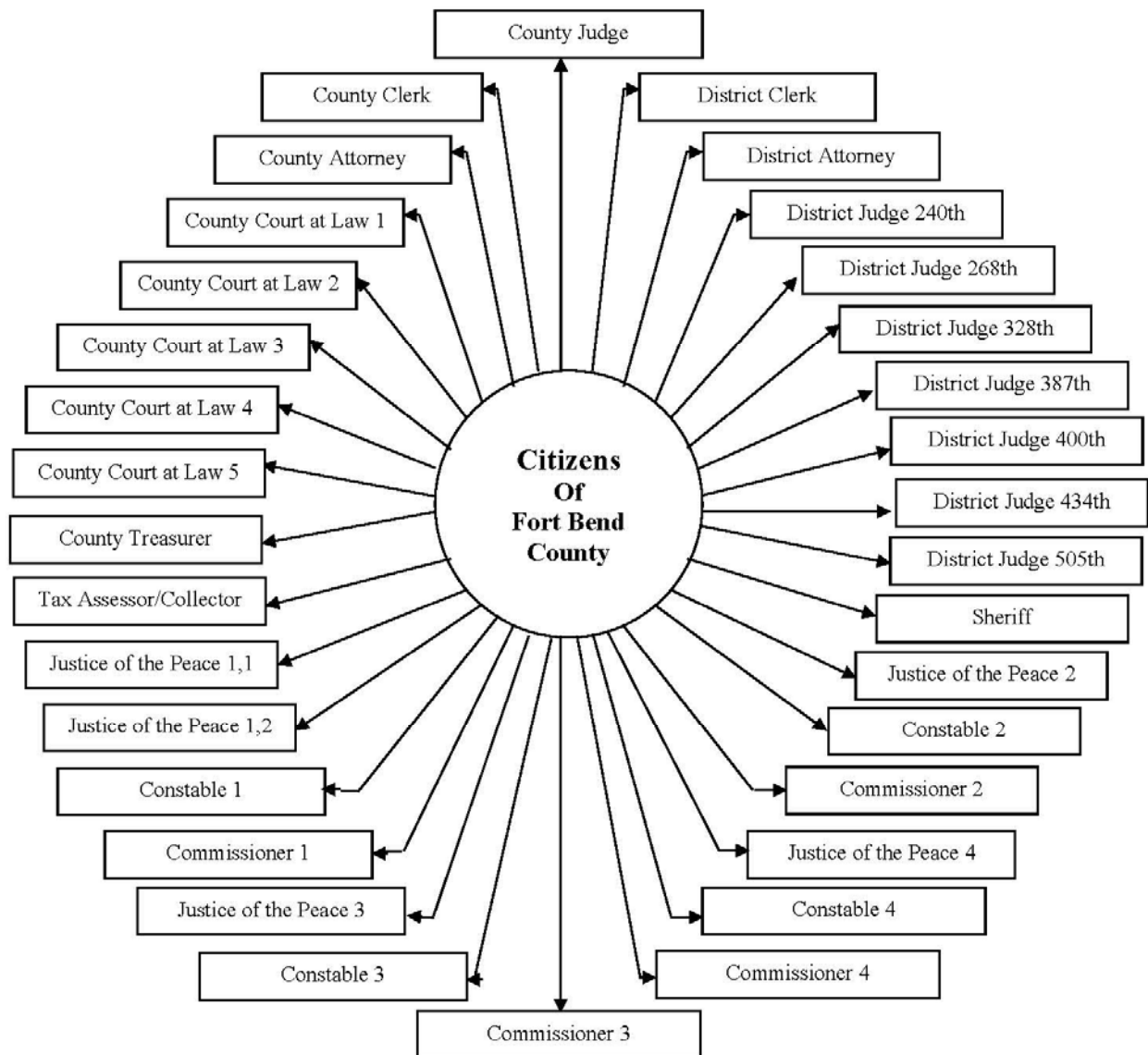
Gary Janssen
Mary S. Ward
Joel C. Clouser, Sr.
George Lawrence
Justin M. Joyce

CONSTABLES:

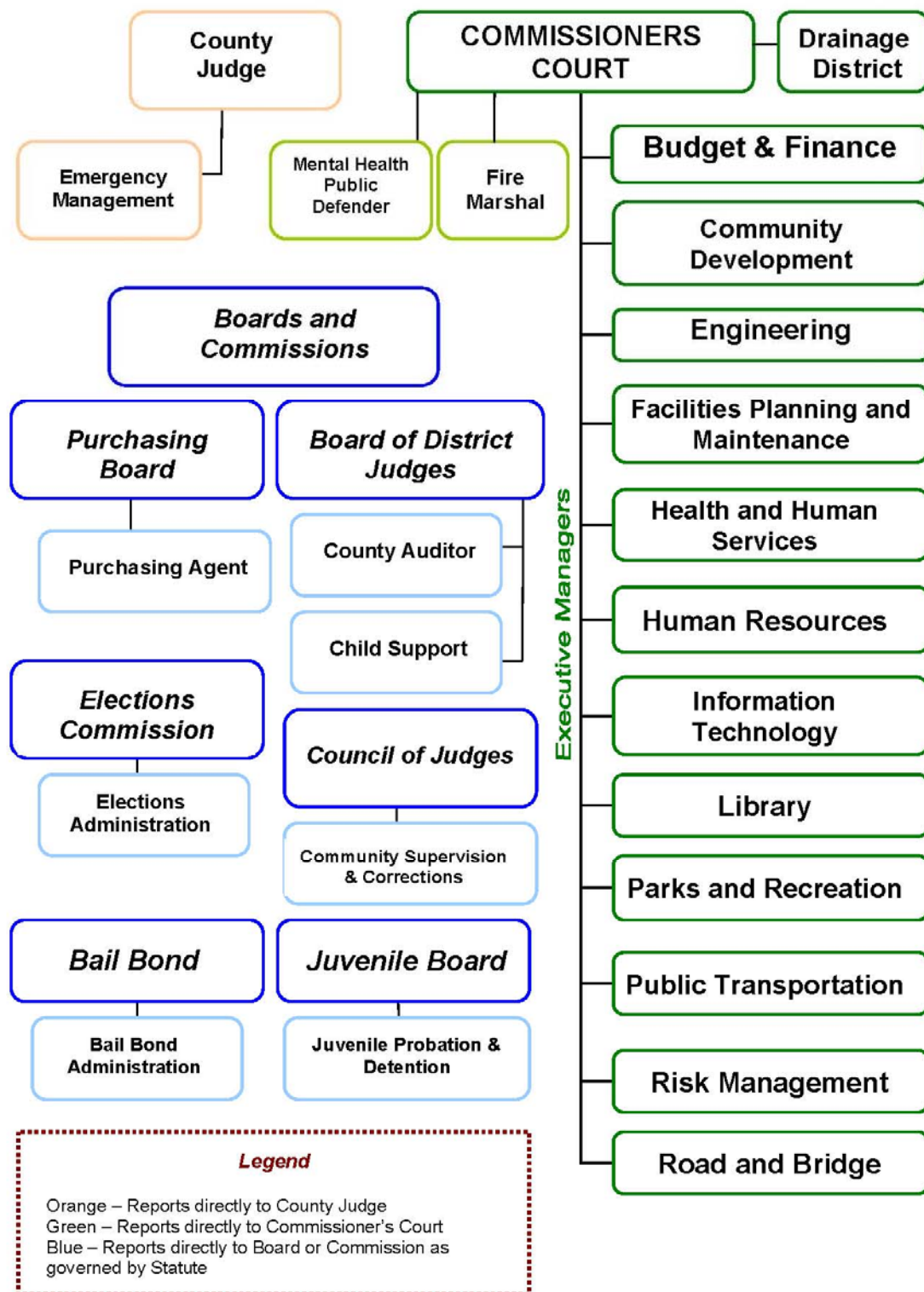
Constable, Precinct #1
Constable, Precinct #2
Constable, Precinct #3
Constable, Precinct #4

Mike Beard
Gary Majors
Wayne Thompson
Trevor J. Nehls

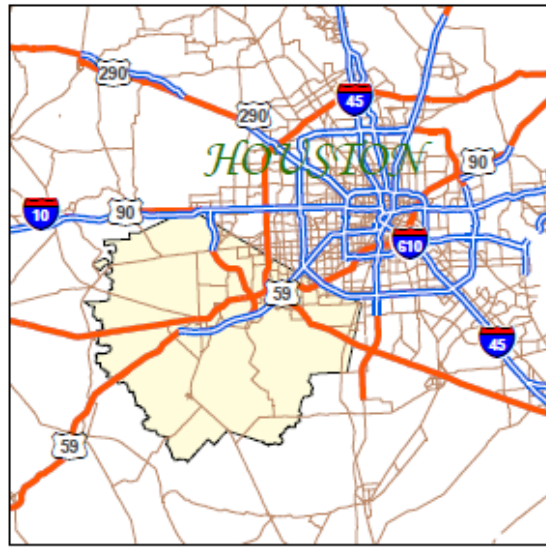
FORT BEND COUNTY, TEXAS
ORGANIZATIONAL CHART OF ELECTED OFFICIALS



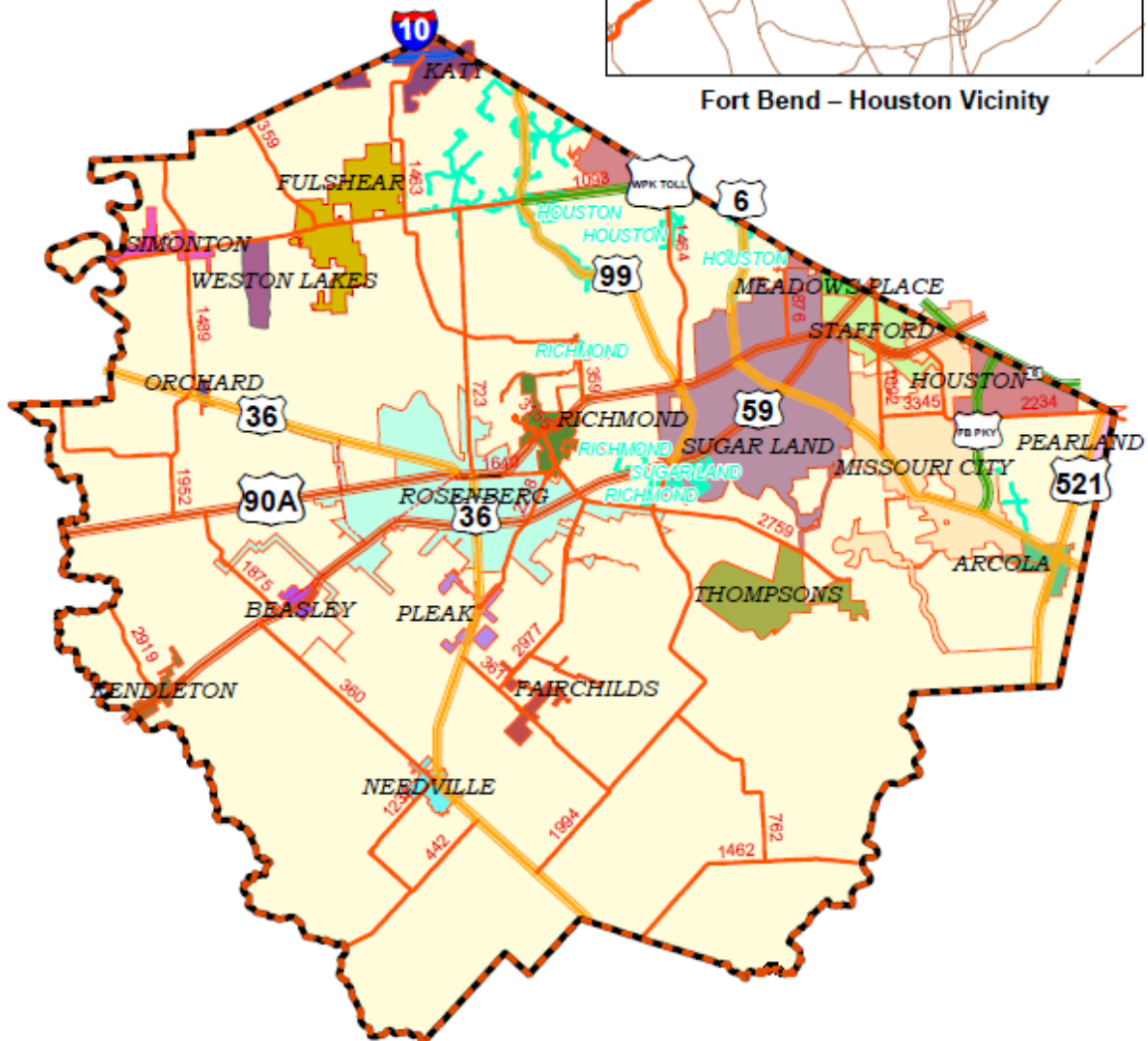
FORT BEND COUNTY, TEXAS
ORGANIZATIONAL CHART OF COUNTY DEPARTMENTS



Fort Bend County



Fort Bend – Houston Vicinity



INDEPENDENT AUDITORS' REPORT

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental 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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility 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, 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2017, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 12 and other required supplementary information, as listed in the table of contents, on pages 68 through 83 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the budgetary comparison 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 nonmajor fund financial statements and the budgetary comparison schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2018 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.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas
March 31, 2018

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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, 2017. The following narrative includes approximate values and percentages in the wording to summarize the schedules and financials in this report that include the exact values. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v of 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 \$1.3 billion ("net position"). Of this amount, there is a deficit of \$227.2 million in unrestricted net position due to the continued increase in pension and other post-employment benefits ("OPEB") liabilities.
- The County's total net position increased by \$44.9 million.
- The County's total assets and deferred outflow of resources increased by \$166.8 million and total liabilities and deferred inflows of resources increased by \$121.9 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 \$204 million, an increase of \$15.1 million from the prior year.
- At the end of the current fiscal year approximately \$44.7 million is available for spending at the government's discretion in the General Fund (unassigned fund balance). This unassigned fund balance amounts to 16.3% 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)

The government-wide financial statements present functions of the County that are principally supported by taxes (governmental 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 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 five discretely presented component units consist of the following:

- 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 15 through 17 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 40 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, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this comprehensive annual financial report.

The basic governmental fund financial statements can be found on pages 18 through 21 of this report.

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

Proprietary funds

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 fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this comprehensive annual financial report.

The proprietary fund financial statements can be found on pages 22 through 24 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 fiduciary fund financial statement can be found on page 25 of this report.

Combining component unit financial statements

The County's five 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 27 through 29 of this report.

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 on pages 30 through 66 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. The County adopts an annual appropriated budget for its General, Debt Service and certain special revenue funds. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget. Required supplementary information can be found on pages 68 through 83 of this report.

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

Government-Wide Financial Analysis

The following table provides a summary of the County's net position at September 30, 2017 and 2016:

CONDENSED SCHEDULE OF NET POSITION
September 30, 2017 and 2016

	Primary Government Governmental Activities	
	2017	2016
Current and other assets	\$ 336,918,315	\$ 281,703,650
Capital assets, net	1,853,284,174	1,734,291,246
Total Assets	2,190,202,489	2,015,994,896
Deferred outflows of resources	56,736,501	64,146,670
Current liabilities	86,558,084	56,211,771
Long-term liabilities	826,198,743	737,098,199
Net pension liability	73,160,316	70,589,017
Total Liabilities	985,917,143	863,898,987
Deferred inflows of resources	4,075,462	4,233,692
Net Position:		
Net investment in capital assets	1,414,937,836	1,359,940,461
Restricted	69,185,967	51,713,877
Unrestricted	(227,177,418)	(199,645,451)
Total Net Position	\$ 1,256,946,385	\$ 1,212,008,887

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 \$1.3 billion at the close of the most recent fiscal year.

The County's capital assets (e.g., 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 \$1.4 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.

The deficit balance for unrestricted net position of \$227.2 million was primarily due to the growing OPEB and net pension liabilities.

The County's net position increased \$44.9 million from the prior year. This increase is primarily due to the following: increase in cash and investments of \$55 million primarily due to the issuance of bonds for road projects; increase in capital assets of \$119 million due to construction of new facilities and construction

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

and contribution of new roads; an increase in OPEB liability of \$36.2 million, and an increase of \$84 million in bonds payable.

The following table provides a summary of the County's operations for the years ended September 30, 2017 and 2016:

SCHEDULE OF CHANGES IN NET POSITION

For the years ended September 30, 2017 and 2016

	Primary Government Governmental Activities	
	2017	2016
Revenues		
Program revenues:		
Charges for services	\$ 51,501,215	\$ 51,970,902
Operating grants and contributions	43,581,664	38,115,985
Capital grants and contributions	120,393,977	126,855,630
General revenues:		
Property taxes	288,588,806	270,349,769
Sales taxes	6,858,009	6,958,956
Earnings on investments	3,460,544	1,761,994
Other	8,503,412	7,520,474
Total Revenues	522,887,627	503,533,710
Expenses		
General administration	\$ 67,508,837	\$ 61,923,654
Financial administration	11,263,933	10,668,228
Administration of justice	115,538,871	106,035,587
Construction and maintenance	124,089,221	78,151,431
Health and human services	47,679,907	43,153,506
Cooperative services	1,210,100	1,215,874
Public safety	69,963,634	64,704,958
Parks and recreation	5,217,764	4,545,562
Libraries and education	19,285,563	18,446,773
Interest on long-term debt	16,192,299	14,960,865
Total Expenses	477,950,129	403,806,438
Change in Net Position	44,937,498	99,727,272
Net Position, Beginning	1,212,008,887	1,112,281,615
Net Position, Ending	\$ 1,256,946,385	\$ 1,212,008,887

At the end of the current fiscal year, the County was able to report a positive balance in net position for the government as a whole. The same situation held true for the prior fiscal year.

Governmental activities increased the County's net position by \$44.9 million primarily due to an increase in property taxes of \$18.2 million due to an increase in property valuations, offset by an increase in Construction and maintenance expenses of \$45.9 million due primarily to county expenses to construct state roads that were not capitalized, other increases were due to position and payroll related costs for a total of \$28 million. This increase is down from last year's increase of \$99.7 million.

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

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 \$204 million. Of this, \$44.7 million is unassigned fund balance and available for day-to-day operations within the General Fund. \$11.8 million is committed fund balance for various purposes within the General Fund as listed in Note 13 of the financial statements. Fund balance of \$147.5 million is restricted for General (\$3.7 million), Debt Service (\$9.9 million), Capital Projects (\$76.9 million), and the non-major special revenue funds (\$57 million). \$174.2 thousand is non-spendable fund balance for the General Fund (\$152.9 thousand) and the non-major special revenue funds (\$21.3 thousand).

There was an increase in the combined fund balance of \$15.1 million from the prior year for the governmental funds. This overall increase was made up of a decrease in the Capital Projects Funds of \$12.6 million, an increase in the Debt Service Fund of \$8.8 million, an increase in Non-major Special Revenue Funds of \$5.2 million, and an increase in General Fund balance of \$13.7 million. This increase in fund balance for the General Fund is primarily due to the following factors:

- Increase in General Fund property tax allocation of \$10.6 million due to increased property valuations.
- Increase in fees of office collections of \$1.9 million due to increase in services from all the governmental functions.
- Increase in intergovernmental revenues of \$4.5 million primarily due to an increase in grant funding
- Increase in earnings on investments of \$0.4 million due to an increase in investable cash and more aggressive investing.
- The decrease of 11.1 million in capital outlay due to reduction in capital expenses funded from the County budget.
- The factors above were offset by an increase of 28.4 million is due to increase in positions, Cost of living adjustment, and increase in operating expenses

The Debt Service Fund balance increased by \$8.8 million as budgeted to increase to prepare for bond issues planned during the 2017 fiscal year.

Proprietary Funds - The County's proprietary funds consist of insurance related internal service funds.

The Employee Benefits Fund had a net position balance at fiscal year-end of \$11 million, which is an increase of \$6.6 million over the prior year's net position of \$4.4 million. This increase was primarily caused by a decrease in benefit claims paid during the fiscal year.

The Other Self-Funded Insurance Fund has a net position balance of \$3.4 million at fiscal year-end, which is an increase of \$2.8 million over the prior year's net position balance of \$0.5 million. This increase was primarily due to an increase in allocation for the Other Self-Funded Insurance Fund and a decrease in general administrative cost.

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

General Fund Budgetary Highlights

During the year there was a net decrease of \$20 million in expenditure appropriations between the original and final amended budget. The main components of this decrease were based on the following: \$13.8 million decrease for general administration primarily due to allocation for multi-year Capital projects that were transferred to multi-year funds budgeted for fiscal year 2017 along with residual personnel budgets allocated for projects to be initiated by Commissioners Court after fiscal year 2017; \$2.4 million decrease for health and welfare; \$0.4 million decrease in construction and maintenance; and \$3.0 million decrease for public safety. The decreases in health and welfare, construction and maintenance and public safety are primarily due to residual personnel budgets allocated to projects to be initiated by Commissioners Court after fiscal year 2017.

General Fund revenues exceeded the amended budget by \$7.5 million for the year. The primary reasons for this surplus are detailed as follows:

- Property taxes resulted in a \$5.5 million excess over budget due to increased collection rate and increased recover of delinquent taxes.
- Fees and fines resulted in \$1.1 million in excess revenues due to continued increased collections of fines, fees and court costs.

Capital Assets and Debt Administration

Capital Assets - At the end of fiscal year 2017, the County's governmental activities had invested \$1.9 billion in a variety of capital assets and infrastructure, as reflected in the following schedule. This represents an increase of approximately \$119 million over the previous fiscal year.

	Governmental Activities	
	2017	2016
Non-Depreciable Capital Assets		
Land	\$ 429,217,807	\$ 417,808,330
Construction in progress	69,903,094	48,223,387
Depreciable Capital Assets, Net		
Vehicles	14,883,581	14,564,064
Office furniture and equipment	4,569,040	5,510,222
Machinery and equipment	11,678,544	11,054,002
Buildings, facilities and improvements	275,610,916	262,624,295
Infrastructure	1,047,421,192	974,506,946
Totals	\$ 1,853,284,174	\$ 1,734,291,246

Construction in progress at year-end represents: Road & parking construction (\$46.7 million); facility and parks construction and improvements (\$21.7 million), and software projects (\$1.5 million).

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

Long-Term Debt - The County had total bonds and notes outstanding of \$523.8 million at fiscal year-end. This is an increase of \$43.1 million from the prior year due to the issuance of the 2017 Unlimited Tax Road and Refunding Bonds and the 2017 Facilities Limited Tax Road and Refunding Bonds, offset by scheduled debt service payments made during fiscal year 2017. OPEB liability increased by \$36.2 million based on the latest actuarial valuation to a total balance of \$293.1 million.

	Governmental Activities	
	2017	2016
General obligation bonds	\$ 453,690,000	\$ 410,560,000
Tax notes	3,808,978	
Premiums on bonds	66,343,007	62,444,495
Accrued compensated absences	9,220,843	7,195,732
Other post-employment benefits ("OPEB") obligation	293,135,915	256,897,972
Totals	\$ 826,198,743	\$ 737,098,199

The County received an insured rating of Aaa from Moody's and Standard and Poors on issuances prior to 2009. Subsequent County issuances were not insured and therefore retained the uninsured ratings. The uninsured ratings were Aa1 from Moody's and AA+ from Fitch.

Additional information on capital assets and long-term debt is available in Notes 6 and 8, 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 741,237 in 2017 and is expected to grow to 824,340 by 2020.

The number of households has increased to 236,315 in 2017 and is expected to grow to 259,760 by 2020. Mean household income for 2016 is \$191,862 and is estimated to rise to \$204,735 by 2020. Income per capita is currently at \$60,117 and is expected to grow to \$64,840 by 2020.

The Commissioners Court approved a \$365.5 million total budget for the 2018 fiscal year. This is a 5.54% increase over the adopted 2017 fiscal year budget. The increase in the budget is primarily due to increased payroll costs and increased debt service. The overall tax rate decreased from \$0.474 per \$100 of assessed valuation for 2017 to \$0.469 per \$100 valuation for 2018.

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, 2017

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 249,083,043	\$ 61,752,855
Investments	22,053,841	35,504,279
Receivables:		
Taxes, net	7,972,596	
Grants	13,736,977	
Fines and fees	27,563,627	
Other	11,432,355	7,719,118
Prepaid items	174,234	
Due from component units	4,901,642	
Due from primary government		15,423,326
Capital assets, not being depreciated	499,120,901	94,774,576
Capital assets, net of accumulated depreciation	1,354,163,273	319,658,278
Total Assets	2,190,202,489	534,832,432
Deferred Outflows of Resources		
Deferred charges-debt refunding	8,587,949	9,020,661
Deferred outflows related to pension activities	48,148,552	
Total Deferred Outflows of Resources	56,736,501	9,020,661
Liabilities		
Accounts payable and accrued expenses	59,768,211	8,702
Retainage payable	2,171,509	278,801
Accrued interest payable	1,818,239	1,564,374
Unearned revenues	6,646,667	
Due to component units	15,423,326	
Due to primary government		4,901,642
Due to other governments	730,132	
Long-term Liabilities:		
Long-term liabilities due within one-year	28,236,211	6,260,000
Long-term liabilities due in more than one-year	797,962,532	439,163,587
Net pension liability	73,160,316	
Total Liabilities	985,917,143	452,177,106
Deferred Inflows of Resources		
Deferred inflows related to pension activities	4,075,462	
Total Deferred Inflows of Resources	4,075,462	
Net Position (Deficit)		
Net investment in capital assets	1,414,937,836	5,432,140
Restricted for:		
Debt service	8,464,715	
Other	60,721,252	23,846,676
Unrestricted	(227,177,418)	62,397,171
Total Net Position	\$ 1,256,946,385	\$ 91,675,987

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2017

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 67,508,837	\$ 8,851,604	\$ 5,450,961	\$ 175,000
Financial administration	11,263,933	7,975,576		
Administration of justice	115,538,871	8,566,204	10,566,287	
Construction and maintenance	124,089,221	6,547,329	4,678,766	120,203,650
Health and human services	47,679,907	9,615,495	18,966,638	
Cooperative services	1,210,100			15,327
Public safety	69,963,634	9,538,600	3,760,913	
Parks and recreation	5,217,764	145,150	95,821	
Libraries and education	19,285,563	261,257	62,278	
Interest on long-term debt	16,192,299			
Total Primary Government	\$ 477,950,129	\$ 51,501,215	\$ 43,581,664	\$ 120,393,977
Component Units:				
FBC Toll Road Authority	\$ 24,279,031	\$ 27,059,416	\$	\$ 492,509
FB Grand Parkway Toll Road Authority	17,801,584	24,499,686		1,362,346
FBC Housing Finance Corporation	30,680	31,805		
FBC Industrial Development Corporation	35,982			
Total Component Units	\$ 42,147,277	\$ 51,590,907	\$	\$ 1,854,855

General Revenues:

Property taxes, penalties, and interest

Sales taxes

Earnings on investments

Miscellaneous

Total General Revenues

Changes in Net Position

Net Position, Beginning of Year

Net Position, End of Year

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position	
Primary Government	Component Units
Governmental Activities	
\$ (53,031,272)	\$
(3,288,357)	
(96,406,380)	
7,340,524	
(19,097,774)	
(1,194,773)	
(56,664,121)	
(4,976,793)	
(18,962,028)	
(16,192,299)	
<u>(262,473,273)</u>	
	\$ 3,272,894
	8,060,448
	1,125
	<u>(35,982)</u>
	<u>11,298,485</u>
288,588,806	
6,858,009	
3,460,544	1,180,052
8,503,412	
<u>307,410,771</u>	<u>1,180,052</u>
44,937,498	12,478,537
<u>1,212,008,887</u>	<u>79,197,450</u>
<u>\$ 1,256,946,385</u>	<u>\$ 91,675,987</u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2017

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals Governmental Funds
Assets					
Cash and cash equivalents	\$ 54,677,568	\$ 7,720,007	\$ 106,986,918	\$ 65,426,991	\$ 234,811,484
Investments			22,053,841		22,053,841
Taxes receivable, net	5,383,137	430,199		2,159,260	7,972,596
Grants receivable	13,008,367			728,610	13,736,977
Fines and fees receivable	27,563,627				27,563,627
Other receivables	4,772,548	3,153,540	7,100	2,404,628	10,337,816
Due from other funds	53,839,817	2,094,096			55,933,913
Due from component units	4,887,642			14,000	4,901,642
Prepaid items	152,920			21,314	174,234
Total Assets	\$ 164,285,626	\$ 13,397,842	\$ 129,047,859	\$ 70,754,803	\$ 377,486,130
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 47,513,762	\$	\$	\$ 130,256	\$ 47,644,018
Accrued payroll	5,525,678				5,525,678
Retainage payable	133,837		2,037,672		2,171,509
Due to other funds	2,094,096		48,697,796	10,187,047	60,978,939
Due to component units	14,018,633		1,404,693		15,423,326
Due to other governments	638,793			91,339	730,132
Unearned revenues	1,015,444	3,114,888		2,516,124	6,646,456
Total Liabilities	70,940,243	3,114,888	52,140,161	12,924,766	139,120,058
Deferred Inflows of Resources					
Unavailable revenue-property taxes	5,383,137	430,199		951,204	6,764,540
Unavailable revenue-other	27,563,627				27,563,627
Total Deferred Inflows of Resources	32,946,764	430,199		951,204	34,328,167
Fund Balances					
Nonspendable	152,920			21,314	174,234
Restricted	3,736,150	9,852,755	76,907,698	56,985,102	147,481,705
Committed	11,792,299				11,792,299
Unassigned	44,717,250			(127,583)	44,589,667
Total Fund Balances	60,398,619	9,852,755	76,907,698	56,878,833	204,037,905
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 164,285,626	\$ 13,397,842	\$ 129,047,859	\$ 70,754,803	\$ 377,486,130

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET TO
THE STATEMENT OF NET POSITION
September 30, 2017

Total fund balances, governmental funds \$ 204,037,905

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. 1,852,670,759

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds. 34,328,166

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 and Notes payable	(457,498,978)
Deferred charges on debt refunding	8,587,949
Compensated absences	(9,220,843)
Other post-employment benefits ("OPEB") obligation	(293,135,915)
Premiums on issuance of debt	(66,343,007)
Accrued interest payable on bonds	(1,818,239)

Net pension liability 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	(73,160,316)
Deferred outflows related to pension activities	48,148,552
Deferred inflows related to pension activities	(4,075,462)

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. 14,425,814

Net Position of Governmental Activities	<u>\$ 1,256,946,385</u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the Year Ended September 30, 2017*

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals Governmental Funds
Revenues					
Property taxes	\$ 218,853,835	\$ 46,202,479	\$	\$ 22,926,718	\$ 287,983,032
Sales taxes				6,858,009	6,858,009
Fines and fees	40,359,184			11,377,320	51,736,504
Intergovernmental	32,049,215	649,091	3,987,578	11,048,799	47,734,683
Earnings on investments	1,584,578	155,115	916,211	778,993	3,434,897
Miscellaneous	4,665,143	2,094,096	25	2,464,010	9,223,274
Total Revenues	<u>297,511,955</u>	<u>49,100,781</u>	<u>4,903,814</u>	<u>55,453,849</u>	<u>406,970,399</u>
Expenditures					
Current:					
General administration	59,307,844		125,437	1,235,773	60,669,054
Financial administration	9,446,341			5,084	9,451,425
Administration of justice	72,802,991			23,254,181	96,057,172
Construction and maintenance	3,020,767		37,903,438	33,000,015	73,924,220
Health and human services	38,931,008			2,874,236	41,805,244
Cooperative services	1,048,609				1,048,609
Public safety	56,557,861			1,594,772	58,152,633
Parks and recreation	3,701,092				3,701,092
Libraries and education	15,822,200			67,747	15,889,947
Capital Outlay	14,115,424		49,744,143	2,680,632	66,540,199
Debt Service:					
Principal		21,420,000			21,420,000
Interest and fiscal charges		18,914,424			18,914,424
Debt issuance costs			599,813		599,813
Total Expenditures	<u>274,754,137</u>	<u>40,334,424</u>	<u>88,372,831</u>	<u>64,712,440</u>	<u>468,173,832</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>22,757,818</u>	<u>8,766,357</u>	<u>(83,469,017)</u>	<u>(9,258,591)</u>	<u>(61,203,433)</u>
Other Financing Sources (Uses)					
Transfers in	5,234,785			14,499,843	19,734,628
Transfers (out)	(14,282,458)		(5,430,401)	(21,769)	(19,734,628)
General obligation bonds issued			64,550,000		64,550,000
Premium on general obligation bonds issued			7,965,901		7,965,901
Tax Notes issued			3,808,978		3,808,978
Total Other Financing Sources (Uses)	<u>(9,047,673)</u>		<u>70,894,478</u>	<u>14,478,074</u>	<u>76,324,879</u>
Net Change in Fund Balances	13,710,145	8,766,357	(12,574,539)	5,219,483	15,121,446
Fund Balances, Beginning of Year	<u>46,688,474</u>	<u>1,086,398</u>	<u>89,482,237</u>	<u>51,659,350</u>	<u>188,916,459</u>
Fund Balances, End of Year	<u>\$ 60,398,619</u>	<u>\$ 9,852,755</u>	<u>\$ 76,907,698</u>	<u>\$ 56,878,833</u>	<u>\$ 204,037,905</u>

The accompanying notes are an integral part of these financial statements.

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, 2017**

Net change in fund balances - total governmental funds \$ 15,121,446

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 (\$54,604,753) exceeded depreciation (\$50,949,369) in the current period. 3,655,384

Capital contributions of infrastructure are reported in the government-wide financial statements but not in the fund financial statements. 115,715,269

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 sold. (344,009)

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 bonds (64,550,000)

Premium on bonds issued (7,965,901)

Tax Notes (3,808,978)

Repayments:

Principal repayments 21,420,000

Pension contributions 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. 17,417,913

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 (2,025,111)

Accrued interest (212,894)

Pension expense for the pension plan measurement year (26,657,627)

Other post-employment benefit ("OPEB") obligation (36,237,943)

Amortization of bond premiums 4,067,389

Amortization of deferred charge on refunding (583,523)

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. 466,343

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. 9,459,740

Change in net position of governmental activities \$ 44,937,498

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2017

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 14,271,559
Due from other funds	6,209,873
Other receivables	1,094,539
Total Current Assets	<u>21,575,971</u>
Noncurrent Assets:	
Capital assets, net of accumulated depreciation	<u>613,415</u>
Total Noncurrent Assets	<u>613,415</u>
Total Assets	<u>22,189,386</u>
Liabilities	
Current Liabilities:	
Benefits payable	6,598,725
Due to other funds	1,164,847
Total Current Liabilities	<u>7,763,572</u>
Total Liabilities	<u>7,763,572</u>
Net Position	
Net investment in capital assets	613,415
Unrestricted	<u>13,812,399</u>
Total Net Position	<u>\$ 14,425,814</u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION (DEFICIT)
PROPRIETARY FUNDS
For the Year Ended September 30, 2017

	<u>Governmental Activities</u>
	<u>Internal Service Funds</u>
Operating Revenues	
Charges for services	\$ 50,802,481
Total Operating Revenues	<u>50,802,481</u>
Operating Expenses	
Contactual services	2,410,490
Benefits provided	38,924,181
Depreciation	33,717
Total Operating Expenses	<u>41,368,388</u>
Operating Income	9,434,093
Non-Operating Revenues	
Earnings on investments	25,647
Total Non-Operating Revenues	<u>25,647</u>
Change in Net Position	9,459,740
Total Net Position, Beginning of Year	<u>4,966,074</u>
Total Net Position, End of Year	<u>\$ 14,425,814</u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2017

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 43,835,857
Payment of benefits	(38,804,362)
Payment of general administration expenses	(1,861,722)
Net Cash Provided by Operating Activities	<u>3,169,773</u>
Cash Flows from Investing Activities	
Interest earned on investments	<u>25,647</u>
Net Cash Provided by Investing Activities	<u>25,647</u>
Net Increase in Cash and Cash Equivalents	3,195,420
Cash and Cash Equivalents, Beginning of Year	<u>11,076,139</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 14,271,559</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income	\$ 9,434,093
Adjustments to operations:	
Depreciation	33,717
Change in assets and liabilities:	
Decrease in other receivables	(792,841)
Decrease in due from other funds	(6,173,783)
Increase in due to other funds	548,768
Increase in benefits payable	119,819
Total Adjustments	<u>(6,264,320)</u>
Net Cash Provided by Operating Activities	<u><u>\$ 3,169,773</u></u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2017

	<u>Agency Funds</u>
Assets	
Cash and cash equivalents	\$ 39,345,418
Investments	1,002,307
Miscellaneous receivables	<u>437,990</u>
Total Assets	<u><u>\$ 40,785,715</u></u>
Liabilities	
Due to others	<u>\$ 40,785,715</u>
Total Liabilities	<u><u>\$ 40,785,715</u></u>

The accompanying notes are an integral part of these financial statements.



FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
September 30, 2017

	Fort Bend County Surface Water Supply Corporation	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	Totals
Assets						
Cash and cash equivalents	\$ 7,873	\$ 45,873,638	\$ 15,632,494	\$ 113,469	\$ 125,381	\$ 61,752,855
Investments		31,005,272	3,595,287	903,720		35,504,279
Due from primary government		15,423,326				15,423,326
Miscellaneous receivables		3,344,082	4,371,973	3,063		7,719,118
Capital assets, not being depreciated		80,874,474	13,900,102			94,774,576
Capital assets, net of accumulated depreciation		179,152,666	140,505,612			319,658,278
Total Assets	<u>7,873</u>	<u>355,673,458</u>	<u>178,005,468</u>	<u>1,020,252</u>	<u>125,381</u>	<u>534,832,432</u>
Deferred Outflows of Resources						
Deferred charges-debt refunding		9,020,661				9,020,661
Total Deferred Outflows of Resources		<u>9,020,661</u>				<u>9,020,661</u>
Liabilities						
Accounts payable and accrued expenses				8,702		8,702
Retainage payable			278,801			278,801
Due to primary government			4,897,142		4,500	4,901,642
Accrued interest payable		966,024	598,350			1,564,374
Long-term liabilities:						
Due within one year		6,260,000				6,260,000
Due in more than one year		268,088,234	171,075,353			439,163,587
Total Liabilities		<u>275,314,258</u>	<u>176,849,646</u>	<u>8,702</u>	<u>4,500</u>	<u>452,177,106</u>
Net Position (Deficit)						
Net investment in capital assets		19,141,803	(13,709,663)			5,432,140
Debt service		20,822,525	3,024,151			23,846,676
Unrestricted	7,873	49,415,533	11,841,334	1,011,550	120,881	62,397,171
Total Net Position (Deficit)	<u>\$ 7,873</u>	<u>\$ 89,379,861</u>	<u>\$ 1,155,822</u>	<u>\$ 1,011,550</u>	<u>\$ 120,881</u>	<u>\$ 91,675,987</u>

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)****COMPONENT UNITS***For the Year Ended September 30, 2017*

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Capital Grants and Contributions
Fort Bend County Toll Road Authority			
Toll road operations	\$ 13,504,405	\$ 27,059,416	\$ 492,509
Interest on long-term debt	10,748,626		
Debt service fees	26,000		
Total Fort Bend County Toll Road Authority	24,279,031	27,059,416	492,509
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	11,168,865	24,499,686	1,362,346
Interest on long-term debt	6,627,219		
Debt service fees	5,500		
Total Fort Bend Grand Parkway Toll Road Authority	17,801,584	24,499,686	1,362,346
Fort Bend County Housing Finance Corporation			
General administration	30,680	31,805	
Total Fort Bend County Housing Finance Corporation	30,680	31,805	
Fort Bend County Industrial Development Corporation			
General administration	35,982		
Total Fort Bend County Industrial Development Corporation	35,982		
Totals Component Units	\$ 42,147,277	\$ 51,590,907	\$ 1,854,855

General Revenues:

Earnings on investments

Total General Revenues

Changes in Net Position (Deficit)

Net Position (Deficit), Beginning of Year**Net Position (Deficit), End of Year***The accompanying notes are an integral part of these financial statements.*

Net (Expense) Revenue and Changes in Net Position					
Fort Bend County Surface Water Supply Corporation	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	Totals
\$	\$ 14,047,520 (10,748,626) (26,000)	\$	\$		\$ 14,047,520.0 (10,748,626) (26,000)
	3,272,894				3,272,894
		14,693,167 (6,627,219) (5,500)			14,693,167 (6,627,219) (5,500)
		8,060,448			8,060,448
			1,125		1,125
			1,125		1,125
				(35,982)	(35,982)
				(35,982)	(35,982)
	3,272,894	8,060,448	1,125	(35,982)	11,298,485
78	953,602	218,294	6,780	1,298	1,180,052
78	953,602	218,294	6,780	1,298	1,180,052
78	4,226,496	8,278,742	7,905	(34,684)	12,478,537
7,795	85,153,365	(7,122,920)	1,003,645	155,565	79,197,450
\$ 7,873	\$ 89,379,861	\$ 1,155,822	\$ 1,011,550	\$ 120,881	\$ 91,675,987

The accompanying notes are an integral part of these financial statements.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

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 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
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Financial Reporting Entity (continued)

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 ten CADs (#1, #2, #4, #5, #6, #7, #8, #9, #10 and #11) 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.

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:

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, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Financial Reporting Entity (continued)

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.

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.

B. Implementation of New Standards

In the current fiscal year, the County implemented the following new standard. The applicable provisions of these new standards are summarized here. Implementation is reflected in the financial statements and the notes to the financial statements.

GASB Statement No. 77, *Tax Abatement Disclosures*, requires disclosure of tax abatement information about a reporting government’s own tax abatement agreements and those that are entered into by other governments and that reduce the reporting government’s tax revenues.

GASB Statement 82, *Pension Issues-An amendment of GASB Statements No. 67, No. 68 and No. 73*, addresses the presentation of payroll-related measures in required supplementary information, selection of assumptions and the treatment of deviations from the guidance in an actuarial standard of practice for financial reporting purposes, and the classification of payments made by employers to satisfy employee contribution requirements.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Government-wide and Fund Accounting

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements. While the previous reporting model emphasized fund types (the total of all funds of a particular type), the GASB 34 reporting model focuses on either the County as a whole or on major individual funds (within the fund financial statements). Typically, both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. All primary activities of the County are considered to be governmental activities; therefore no business-type activities are presented within the basic financial statements. In the government-wide Statement of Net Position, governmental activities are presented on a full 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.

The County's fiduciary funds are presented in the fund financial statements by type. Since, by definition, these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. Since the County only reports agency funds, a statement of changes in fiduciary net position is not presented. All assets reported in agency funds should be offset by a corresponding liability, resulting in zero net position.

In the fund financial statements, the accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Following is a description of the various funds:

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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Government-wide and Fund Accounting (continued)

Debt Service Fund

This fund is used to account for the debt service transactions relating to the following bond issues: Unlimited Tax Road Bonds Series 2007, Fort Bend Flood Control Water Supply Corporation Refunding Bonds Series 2010, Facilities Limited Tax Bonds Series 2007, Unlimited Tax Road Bonds Series 2009, Justice Center Limited Tax Bonds Series 2009, Unlimited Tax Road Refunding Bonds Series 2009, Unlimited Tax Road Bonds Series 2012, Unlimited Tax Road Refunding Bonds Series 2014, Unlimited Tax Road and Refunding Bonds Series 2015, Facilities Refunding Bonds Series 2015, Unlimited Tax Road and Refunding Bonds Series 2016, and Facilities and Justice Center Refunding Bonds Series 2016. 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 Funds

These funds are 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. These funds are restricted pursuant to bond covenant.

The County also reports the following nonmajor fund types:

Special Revenue Funds

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

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.

Agency Funds

These funds are custodial in nature and do not report operating results. They are used to account for assets held by the County as an agent for various local governments and individuals.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. 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 equity consists of net position. 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 Funds) 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.

As a general rule 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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. 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 13 on page 63 in the section entitled “Committed to”. Unencumbered appropriations lapse at the end of the fiscal year.

F. 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.

G. Investments

The County's investments, when held, are comprised primarily of U.S. Government Securities. The investments in U.S. Government Securities 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.

H. Receivables

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

I. 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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Capital Assets

Capital assets used in governmental and proprietary fund types of the government are recorded as expenditures of the General, Special Revenue, Capital Projects, 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:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
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

K. 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 position 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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Deferred Outflows/Inflows of Resources (continued)

- Deferred outflows of resources for pension 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. 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 pension 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 position 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 only two items that qualifies 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 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.

L. 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).

M. 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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

N. 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.

O. Net Position and Fund Balance

Net Position Classifications

Net position in government-wide 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.

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 required to be 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 the County's Board. The commitment of fund balance requires the highest level action of the Board to constitute a binding constraint on fund balance. This can only be achieved by majority vote of approval of the County's Board 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 County's Board. The proposed action of the Board with regard to creation or modification of a commitment must also be clearly posted on the Board's agenda in advance of taking any action.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Net Position and Fund Balance (continued)

Assigned Fund Balance – comprises amounts intended to be used by the County for specific purposes that are neither restricted nor committed. *Intent* is expressed by (a) the County’s Board or (b) a body (for example: a budget or finance committee) or official to which the County’s Board has delegated the authority to assign amounts to be used for specific purposes. As of the date of this report, the County’s Board has not authorized any other official to have the authority to assign fund balance; therefore the assignment of fund balance must be made by approval of the Board.

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.

GASB 54 requires disclosure of any formally adopted minimum fund balance policies. The County’s 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.

P. 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.

Q. 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.

R. 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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

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, 2017.

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.

As of September 30, 2017, 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.

Investments	Governmental Funds	Internal Service Funds	Totals Governmental Activities	Agency Fund
Cash deposits	\$ 205,445,249	\$ 14,271,559	\$ 219,716,808	\$ 24,492,300
Investment pools:				
LOGIC	20,346,947		20,346,947	
Texas CLASS	9,017,250		9,017,250	14,853,118
TexasTERM	2,038		2,038	
Totals cash and cash equivalents	234,811,484	14,271,559	249,083,043	39,345,418
Governmental securities:				
FHLMC	22,053,841		22,053,841	502,307
FFCB				500,000
Totals cash and Investments	\$ 256,865,325	\$ 14,271,559	\$ 271,136,884	\$ 40,347,725

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

B. Deposit and Investment Amounts (continued)

Investment's fair value measurements are as follows as of September 30, 2017:

Governmental Activities	
Investments	Fair Value/ Amortized Cost
Cash deposits	\$ 219,716,808
Investment pools:	
LOGIC	20,346,947
Texas CLASS	9,017,250
Texas TERM	2,038
Totals cash and cash equivalents	249,083,043
FHLMC	22,053,841
Totals cash and Investments	\$ 271,136,884

Agency Funds	
Investments	Fair Value/ Amortized Cost
Cash deposits	\$ 24,492,300
Investment pools:	
Texas CLASS	14,853,118
Totals cash and cash equivalents	39,345,418
FHLMC	502,307
FFCB	500,000
Totals cash and Investments	\$ 40,347,725

The fair values for all governmental securities are determined using Level 1 inputs.

Local Government Investment Cooperative (“LOGIC”) is a local government investment pool organized under the authority of the Interlocal Cooperation Act, chapter 791, Texas Government Code, and the PFIA. The Pool was created in April, 1994 through a contract among its participating governmental units, and is governed by a board of directors, to provide for the joint investment of participant's public funds and funds under their control. It maintains a Net Asset Value of approximately \$1 per share.

Texas Cooperative Liquid Assets Securities System Trust (“Texas CLASS”) is a local government investment pool organized under the authority of the Interlocal Cooperation Act, chapter 791, Texas Government Code, and the PFIA. Texas CLASS was established in 1996. Pursuant to the Trust Agreement, Texas CLASS is supervised by a Board of Trustees who are elected by the Participants. The Board of Trustees supervises the Trust and its affairs and acts as the liaison between the Participants, the Custodian and the Program Administrator. Cutwater Investor Services Corp. serves as Program Administrator. Cutwater Investor Services Corp. is a subsidiary of Cutwater Asset Management. It maintains a Net Asset Value of approximately \$1 per share.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

B. Deposit and Investment Amounts (continued)

The TexasTERM Local Government Investment Pool (“TexasTERM”) is organized in conformity with the PFIA. It provides for a fixed-rate, fixed-term investment for a period of 60 days to one year and includes TexasDAILY, a portfolio of the Local Government Pool, providing daily access to funds. An Advisory Board composed of participants in TexasTERM and other parties who do not participate in the Pool, has responsibility for the overall management of the Pool, including formulation and implementation of its investment and operating policies. PFM Asset Management LLC, a leading national financial and investment advisory firm, is the investment advisor to the pool. It maintains a Net Asset Value of approximately \$1 per share.

In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the local government investment pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. These pools 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:

Governmental Activities	Fair Value/ Amortized Cost	Weighted Average Maturity (days)	Percentage of Total Portfolio
Investment pools:			
LOGIC	\$ 20,346,947	39	39.6%
Texas CLASS	9,017,250	56	17.5%
TexasTERM	2,038	55	0.00%
Governmental securities:			
FHLMC	22,053,841	167	42.9%
Total Fair Value/Amortized Cost	<u>\$ 51,420,076</u>		
Portfolio weighted average maturity		<u>97</u>	
 Agency Funds			
	Fair Value/ Amortized Cost	Weighted Average Maturity (days)	Percentage of Total Portfolio
Investment pools:			
Texas CLASS	\$ 14,853,118	56	93.7%
Governmental securities:			
FHLMC	502,307	272	3.2%
FFCB	500,000	643	3.2%
Total Fair Value/Amortized Cost	<u>\$ 15,855,425</u>		
Portfolio weighted average maturity		<u>81</u>	

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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

D. Credit Risk

The County's investment policy does not require investments to hold certain credit ratings issued by nationally recognized statistical rating organizations. As of September 30, 2017, the County's investments in Texas CLASS, TexasTERM, and LOGIC were rated "AAAm" by Standard and Poor's. The County's investments in the Wells Fargo Money Market Fund was rated "AAAm" and "Aaa-mf" by Standards and Poor's and Moody's Investments, respectively.

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 portfolio:

Investment Type	Maximum Investment %
Repurchase Agreements	up to 35%
Certificates of Deposit	up to 50%
U.S. Treasury Bills/Notes	up to 100%
Other U.S. Government Securities	up to 80%
Authorized Local Government Investment Pools	up to 80%
No Load Money Market Mutual Funds	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.

NOTE 3 - RECEIVABLES

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2017, were as follows:

	Governmental Activities				
	General Fund	Debt Service Fund	Capital Projects Funds	Non-major Funds	Totals
Receivables:					
Property taxes	\$ 5,981,263	\$ 477,999	\$	\$ 1,056,893	\$ 7,516,155
Sales taxes				1,208,056	1,208,056
Grants	13,008,682			728,610	13,737,292
Fines and fees	89,965,317				89,965,317
Other	4,772,548	3,153,540	7,100	2,404,628	10,337,816
Gross receivables	113,727,810	3,631,539	7,100	5,398,187	122,764,636
Less: allowance for uncollectibles	(63,000,131)	(47,800)		(105,689)	(63,153,620)
Totals	\$ 50,727,679	\$ 3,583,739	\$ 7,100	\$ 5,292,498	\$ 59,611,016

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

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. 2016 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 2017 fiscal year (2016 tax year), the County levied property taxes of \$0.47400 per \$100 of assessed valuation. The 2016 rates resulted in total adjusted tax levies of approximately \$286.6 million based on a total adjusted valuation of approximately \$60.5 billion. The total tax rate in the 2016 tax year was prorated as follows:

	<u>2016 Rate</u>	<u>2016 Limit</u>
General, certain Special Revenue and Debt Service Funds	\$ 0.45800	\$ 0.80000
Fort Bend County Drainage District	<u>\$ 0.01600</u>	<u>\$ 0.25000</u>
Total Tax Rate	<u><u>\$ 0.47400</u></u>	<u><u>\$ 1.05000</u></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, cash advances are occasionally made between funds 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, 2017, the interfund receivables and payables were as follows:

Receivable Funds	Payable Funds			
	General	Capital Projects	Non-major	Totals
General	\$	\$ 48,697,796	\$ 5,142,021	\$ 53,839,817
Debt Service	2,094,096			2,094,096
Non-major			5,045,026	5,045,026
Total Governmental Activities	<u>\$ 2,094,096</u>	<u>\$ 48,697,796</u>	<u>\$ 10,187,047</u>	<u>\$ 60,978,939</u>

Transfers totaling approximately \$19.73 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.

Transfers In	Transfers Out			
	General	Capital Projects	Non-major	Totals
General	\$	\$ 5,234,785	\$	\$ 5,234,785
Non-major	14,282,458	195,616	21,769	14,499,843
	<u>\$ 14,282,458</u>	<u>\$ 5,430,401</u>	<u>\$ 21,769</u>	<u>\$ 19,734,628</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, 2017, is as follows:

	Primary Government		
	Balances 10/1/16	Additions	Retirements/ Transfers
			Balances 9/30/17
Governmental activities:			
Capital assets not being depreciated:			
Land	\$ 417,808,330	\$ 11,409,477	\$ 429,217,807
Construction in progress	48,223,387	21,679,707	69,903,094
Total capital assets not being depreciated	<u>466,031,717</u>	<u>33,089,184</u>	<u>499,120,901</u>
Depreciable capital assets:			
Vehicles	38,225,408	4,399,180	(2,746,160)
Office furniture and equipment	31,517,694	1,247,837	(1,060,637)
Machinery and equipment	29,343,435	2,409,915	(443,232)
Buildings, facilities and improvements	364,573,714	23,553,862	(637,595)
Infrastructure	1,228,626,251	105,620,045	1,334,246,296
Total other capital assets	<u>1,692,286,502</u>	<u>137,230,839</u>	<u>(4,887,624)</u>
Accumulated depreciation for:			
Vehicles	(23,661,344)	(3,976,782)	2,643,279
Office furniture and equipment	(26,007,472)	(2,112,184)	983,802
Machinery and equipment	(18,289,433)	(1,759,373)	417,232
Buildings, facilities and improvements	(101,949,419)	(10,428,948)	499,302
Infrastructure	(254,119,305)	(32,705,799)	(286,825,104)
Total accumulated depreciation	<u>(424,026,973)</u>	<u>(50,983,086)</u>	<u>4,543,615</u>
Depreciable capital assets, net	<u>1,268,259,529</u>	<u>86,247,753</u>	<u>(344,009)</u>
Total governmental activities capital assets, net	<u>\$ 1,734,291,246</u>	<u>\$ 119,336,937</u>	<u>\$ (344,009)</u>
			<u>\$ 1,853,284,174</u>

Depreciation expenses were charged to the following functions in the statement of activities:

General administration	\$ 2,128,869
Financial administration	339,130
Administration of justice	5,535,456
Construction and maintenance	33,148,769
Drainage District	1,885,196
Health and welfare	1,916,790
Cooperative services	74,784
Public safety	3,112,238
Parks and recreation	1,171,552
Library	1,636,585
Capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	<u>33,717</u>
Total Depreciation Expense	<u>\$ 50,983,086</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 6 – CAPITAL ASSETS (continued)

Construction in progress and remaining commitments under related construction contracts for general government construction projects as of September 30, 2017, is as follows:

2017 CONSTRUCTION COSTS					
Project	Balances 10/1/16	Increases- Retainage Included	Decreases Capitalizations and Adjustments	Balances 9/30/17	Remaining Commitments
Mobility Projects - Bonds	\$ 29,457,549	\$ 14,109,305	\$	\$ 43,566,854	44,288,696
Wespark B Frontage Roads	5,384,704		(5,384,704)		1,750
Congestion Mitigation	1,568,583	93,877	(1,662,460)		
Utility Relocation - Greenbusch	1,496,929		(1,496,929)		
Justice Center Expansion	1,190,718	12,364,235		13,554,953	3,390,984
Jail Energy Efficiency Project	1,049,540	4,701,845	(5,751,385)		
Justice Center Finish Out	973,377	1,776,777	(2,750,154)		6,437
Crabb River Road Expansion	965,620		(965,620)		
2011 Public Transportation Grant	762,278	512,791		1,275,069	
Parks Infrastructure 2016	632,670	87,170	(704,425)	15,415	37,440
Justice Center Structured Parking	587,920	4,226,281	(4,814,201)		7,299
Lawson Upgrade	506,040	1,691	(507,731)		83,915
2015 County-wide Parks Projects	487,354	800,000	(487,354)	800,000	737,088
Sheriff Txwam Tower Software	434,145			434,145	
Sheriff Helicopter Project	424,911		(424,911)		
Sheriff Vocational Building #2	312,708	524	(313,232)		74,000
FM762 Landscaping	221,754			221,754	
Document Management Steer Team	211,950	595,387		807,337	551,049
LJ Parkway	208,702			208,702	1
Four Corners Community Service Center	178,229	2,076,468		2,254,697	
Justice Center Security Upgrade	167,417	42,859		210,276	46,896
Justice Center Courtrooms Buildout	154,067	14,065	(168,132)		
Fairgrounds Livestock Building	152,606	4,364,399	(4,517,005)		11,036
Missouri City Library Expansion	147,287	215,165		362,452	114,756
Mission Bend Library	143,597	311,384		454,981	4,421,688
CSI Redaction Software	124,798	225		125,023	113
5th Street Community Center Expansion	82,794	541,822		624,616	275,590
Enotices Software	45,000	1,200	(46,200)		
Kitty Hollow Improvements	40,700	198,950		239,650	
West Bellfort Extension	31,706	1,351,369		1,383,075	155,089
Courthouse Renovation Project	29,550		(29,550)		
Precinct 4 Renovations	26,972			26,972	
Mission Bend Community Center	14,657	188,955		203,612	53,605
Sheriff Administratin Building	6,555	604,530		611,085	116,738
NIBRS Software		30,100		30,100	33,840
2016 EOC Technology		11,250	(11,250)		
Fulshear Bldg Repairs		10,304	(10,304)		162,721
Cash Receipt Software		90,924		90,924	243,262
HVAC Replacement Pct 4 Building		23,559	(23,559)		
Sienna Annex Buildout 2017		346,284	(346,284)		373
Video Surveillance Upgrade		261,298		261,298	7,625
Old Jail Re-Roof		195,917	(195,917)		1,065
Juv Det Schemat.Design Pkg		395,284	(395,284)		2,216
Old Jail Re-Roof 2017		225,000	(225,000)		
Juv Youth Ed Hvac Replace		14,335		14,335	
Jail Kitchen Floor Replcmt		258,198	(258,198)		
So Patrol Bldg Reroof 2017		41,875	(41,875)		
So Emerg. Medical Dispatch		95,481		95,481	16,777
Fair Renovations 2016		24,564		24,564	
Jc Park Admin & Dining Fac		484,084	(484,084)		
Fairgrounds Renov. 2017		305,058		305,058	
Jc Park Renovations		24,986		24,986	
Parks Restroom Renovations		326,829		326,829	6,692
2015 Mo City Gym Rehab		279,589		279,589	106,330
Cty Wide Parks Land/Impr.		817,819	(601,438)	216,381	737,088
Fg Park./Drain.Livest.Area		1,141,016	(1,141,016)		5,350
So Jail Upgrade Design Ser		78,760		78,760	8,240
Juvenile Gym Renovation		8,500	(8,500)		
Detention Fence Repair & R		53,866	(53,866)		
Traff Sig Spring Gm & Roe		39,718		39,718	68,870
Traff Sig Wst Bf & Mason R		39,718		39,718	5,826
Traff Sig Wst Bf & Old Ric		39,837		39,837	5,843
Big Creek		102,098	(102,098)		147,653
Upper Oyster Creek		160,797	(160,797)		99,206
Harlem U-Turn Lanes At Sh9		609,033		609,033	
Gml Renovations		92,981	(92,981)		
Sienna Annex		45,815		45,815	127
Gordon Ranch		7,700	(7,700)		
Fort Bend Senior Meals on Wheels		14,472	(14,472)		
Totals	\$ 48,223,387	\$ 55,878,323	\$ (34,198,616)	\$ 69,903,094	\$ 56,033,274

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 7 – AMBULANCE SERVICES OVERPAYMENT LIABILITY

Fort Bend County identified a technical compliance deficiency regarding billing of ambulance services to Center for Medicare and Medicaid Services (“CMS”) and other federal payers. This was confirmed with a statistically valid random-sample audit performed in August of 2016. The variance rate was calculated at 26.6%. Based on this error rate, Fort Bend County was overpaid by CMS and other federal payers by approximately \$3 million over a period of six years. With the additional penalty, the County will be required to reimburse approximately \$4.5 million. The technical deficiency was corrected as of January 31, 2016 and controls have been implemented to ensure full compliance with regard to all requirements of all funding entities of ambulance services provided by Fort Bend County. This liability is included in accounts payable and accrued expenses in the financial statements; the amount is still outstanding as of September 30, 2017.

NOTE 8 - LONG-TERM DEBT

A. General Obligation Bonds and Long-Term Liabilities

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. Long-term bonded debt as of September 30, 2017, is as follows:

<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate</u> <u>%</u>	<u>Matures</u>	<u>Debt</u> <u>Outstanding</u>
\$ 48,940,000	Unlimited Tax Road Bonds, Series 2009	3.00 - 5.00	2029	\$ 2,165,000
73,430,000	Justice Center Limited Tax Bonds, Series 2009	3.00 - 5.25	2030	2,970,000
20,780,000	Unlimited Tax Road Refunding Bonds, Series 2009	3.00 - 5.00	2021	7,265,000
9,675,000	Fort Bend Flood Control Water Supply Refunding Bonds, Series 2010	2.50 - 4.00	2021	3,685,000
58,220,000	Unlimited Tax Road Bonds, Series 2012	2.00 - 5.00	2032	48,120,000
18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	15,965,000
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	48,790,000
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	93,370,000
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	73,915,000
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	92,895,000
17,000,000	Certificates of Obligation, Series 2017	2.36	2033	17,000,000
47,550,000	Combination Tax and Revenue Certificates of Obligation, Series 2017A	5	2029	47,550,000
Total General Obligation Bonds				<u><u>\$ 453,690,000</u></u>
Tax Notes				
3,808,978	Mobility Tax Note Series 2017	2.36	2023	<u>3,808,978</u>
Total Tax Notes				<u><u>\$ 3,808,978</u></u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 8 - LONG-TERM DEBT (continued)

A. General Obligation Bonds and Long-Term Liabilities (continued)

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. The Fort Bend Flood Control Water Supply Refunding Bonds were issued to refund and defease the FBFCWSC's outstanding Revenue Bonds, Series 2001, which were originally issued to fund the improvement of Big Creek as a component of the Drainage District infrastructure.

In August 2017, the County issued \$47,550,000 in Combination Tax and Revenue Certificates of Obligation, Series 2017A. The proceeds of this bond issue will fund the frontage road improvements to the Westpark B extension that will widen FM1093 eastbound and westbound lanes from SH99 to just east of Fulshear.

In July 2017, the County issued \$17,000,000 in Certificates of Obligation, Series 2017. The proceeds of this bond issue will fund the construction of a new Library along with two community centers in the Mission Bend/Four Corners area.

In January 2017, the County issued approximately \$3.8 million in tax notes to fund the construction of West Bellfort Road from Binion Lane to Harlem Road. The debt service on these notes will be paid from a Joint Participation agreement with the Municipal Utility District and a sales tax allocation from the Management District which the new road is located within.

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.

A summary of long-term liability transactions of the County for the year ended September 30, 2017, follows:

	Balance 10/1/16	Additions	Retirements	Balance 9/30/17	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 410,560,000	\$ 64,550,000	\$ (21,420,000)	\$ 453,690,000	\$ 25,425,000
Tax Notes		3,808,978		3,808,978	506,000
Premiums on bonds	62,444,495	7,965,901	(4,067,389)	66,343,007	
Total bonds payable	473,004,495	76,324,879	(25,487,389)	523,841,985	25,931,000
Accrued compensated absences	7,195,732	10,107,509	(8,082,398)	9,220,843	2,305,211
Other post-employment benefits ("OPEB") obligation	256,897,972	43,995,616	(7,757,673)	293,135,915	
Total Long-Term Liabilities	\$ 737,098,199	\$ 130,428,004	\$ (41,327,460)	\$ 826,198,743	\$ 28,236,211

Bonded debt is 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. General Fund and the Drainage District Fund have been used to fund current OPEB costs. As of the date of this report, the long-term portion of the OPEB liability is not funded.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 8 - LONG-TERM DEBT (continued)

A. General Obligation Bonds and Long-Term Liabilities (continued)

Annual debt service requirements to maturity for the general obligation bonds are summarized as follows:

General Obligation Bonds			
	Principal	Interest	Totals
2018	\$ 25,425,000	\$ 20,596,304	\$ 46,021,304
2019	25,975,000	19,420,287	45,395,287
2020	27,100,000	18,147,394	45,247,394
2021	28,275,000	16,827,109	45,102,109
2022	26,880,000	15,504,332	42,384,332
2023-2027	154,035,000	55,924,940	209,959,940
2028-2032	128,295,000	20,026,388	148,321,388
2033-2037	37,705,000	3,101,379	40,806,379
Totals	\$ 453,690,000	\$ 169,548,133	\$ 623,238,133

Tax Notes			
	Principal	Interest	Totals
2018	\$ 506,000	\$ 83,921	\$ 589,921
2019	516,000	71,861	587,861
2020	527,000	59,554	586,554
2021	537,000	46,999	583,999
2022	548,000	34,196	582,196
2023-2027	1,174,978	27,930	1,202,908
Totals	\$ 3,808,978	\$ 324,461	\$ 4,133,439

B. Defeasance of Debt

In fiscal year 2015, the County defeased a large portion of the Facilities Limited Tax Bonds, Series 2007 by placing the proceeds of the refunding bonds in an irrevocable trust to provide for all future debt service on the refunded bonds. The trust account assets and the liability for the defeased bonds are not included in the County's basic financial statements. As of September 30, 2017, there is no remaining outstanding balance of the Facilities Limited Tax Bonds, Series 2007.

In fiscal year 2016, the County defeased a large portion of the Unlimited Tax Road Bonds, Series 2009 and a large portion of the Justice Center Limited Tax Bonds, Series 2009 by placing the proceeds of the refunding bonds in an irrevocable trust to provide for all future debt service on the refunded bonds. The trust account assets and the liability for the defeased bonds are not included in the County's basic financial statements. As of September 30, 2017, the outstanding balance of the Unlimited Tax Road Bonds, Series 2009 was \$32,045,000, and the outstanding balance of the Justice Center Limited Tax Bonds, Series 2009 was \$50,315,000.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 9 – 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 a comprehensive annual financial report (“CAFR”) on a calendar year basis. The CAFR 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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 9 – EMPLOYEE RETIREMENT SYSTEM (continued)

General Information about the Pension Plan (continued)

C. Employees Covered by Benefit Terms

As of September 30, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	861
Inactive employees entitled to but not yet receiving benefits	1,776
Active employees	<u>2,778</u>
Total	<u><u>5,415</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 11.79% for calendar year 2016 and 11.95% for calendar year 2017. 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 2017 was \$148.6 million and the County’s contributions were based on a payroll of \$139.1 million. Contributions made by employees totaled \$10.4 million, and the County made contributions of \$17.7 million during the fiscal year ended September 30, 2017.

Net Pension Liability

The County’s net pension liability was measured as of December 31, 2016, 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 in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<u>Actuarial Information</u>	<u>12/31/2016</u>
Actuarial cost method	Entry age
Amortization method	level percentage of payroll, closed
Amortization period	13.9 years
Asset valuation method	5-year smoothed market
Assumptions:	
Investment return	8.0%
Projected salary increases	4.9%
Inflation	3.0%
Cost-of-living adjustments	0.0%

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 9 – 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.

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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 9 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

B. Discount Rate (continued)

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 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 8.10%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

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 2016 information for a 7-10 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 30-year time horizon; the most recent analysis was performed in 2013.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 9 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

C. Long-Term Expected Rate of Return (continued)

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected minus Inflation)
U.S. Equities	Dow Jones U.S. Total Stock Market Index	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Ven	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
Int'l Equities - Developed Markets	MSCI World Ex USA (net)	10.00%	4.70%
Int'l Equities - Emerging Markets	MSCI EM Standard (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.15%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FI EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds (	20.00%	3.85%

(1) Target asset allocation adopted at the April 2017 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.0%, per Cliffwater's 2017 capital market assumptions.

(3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

(5) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 9 – 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 (a) – (b)
Balances as of December 31, 2015	\$ 545,684,579	\$ 475,095,562	\$ 70,589,017
Changes for the year:			
Service cost	19,342,565		19,342,565
Interest on total pension liability	44,158,326		44,158,326
Effect of plan changes	-		-
Effect of economic/demographic gains or losses	(838,894)		(838,894)
Effect of assumptions changes or inputs	-		-
Refund of contributions	(1,037,730)	(1,037,730)	
Benefit payments	(19,365,607)	(19,365,607)	
Administrative expenses		(382,614)	382,614
Member contributions		9,752,784	(9,752,784)
Net investment income		35,146,589	(35,146,589)
Employer contributions		16,407,504	(16,407,504)
Other		(833,565)	833,565
Balances as of December 31, 2016	<u>\$ 587,943,239</u>	<u>\$ 514,782,923</u>	<u>\$ 73,160,316</u>

E. Sensitivity Analysis

The following presents the net pension liability of the county/district, calculated using the discount rate of 8.10%, 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 (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 669,011,314	\$ 587,943,239	\$ 520,772,483
Fiduciary net position	514,782,923	514,782,923	514,782,923
Net pension liability / (asset)	<u>\$ 154,228,391</u>	<u>\$ 73,160,316</u>	<u>\$ 5,989,560</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 9 – 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, 2017, the County recognized pension expense of \$26,657,627 as follows:

Pension Expense	Measurement Year 2016
Service cost	\$ 19,342,565
Interest on total pension liability	44,158,326
Effect of plan changes	-
Administrative expenses	382,614
Member contributions	(9,752,784)
Expected investment return net of investment expenses	(38,663,061)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(997,123)
Recognition of assumption changes or inputs	870,232
Recognition of investment gains or losses	10,483,293
Other	833,565
Pension expense	<u><u>\$ 26,657,627</u></u>

Deferred Inflows / Outflows of Resources

As of the measurement date of December 31, 2016, the deferred inflows and outflows of resources are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	\$ 4,075,462
Changes of assumptions	3,480,928	
Net difference between projected and actual earnings	30,897,379	
Contributions made subsequent to measurement date	13,770,245	
	<u><u>\$ 48,148,552</u></u>	<u><u>\$ 4,075,462</u></u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 9 – 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:

Year ended December 31:	
2017	\$ 10,356,403
2018	10,356,403
2019	9,100,606
2020	629,249
2021	(139,816)
Total	<u>\$ 30,302,845</u>

NOTE 10 – 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 11 – 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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 11 – 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.

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.

The County recognizes its share of the costs of providing these benefits when paid, on a “pay-as-you-go” basis. These payments are budgeted annually. As of September 30, 2017, there were 801 retirees receiving benefits and approximately 2,122 active members not yet receiving benefits. Commencing in fiscal 2008, the County implemented GASB Statement No. 45 “Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.” The County has performed an actuarial valuation of its post-retirement benefit liability. The financial statement disclosures for 2017 are as follows:

C. Annual OPEB Costs and Net OPEB Obligation

For fiscal year 2017, the County’s annual OPEB cost for the Plan was \$43,995,616. The County’s annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for the year ended September 30, 2017, were as follows:

	Fiscal Year Ending 9/30/17
Determination of Annual Required Contribution	
Normal Cost at Fiscal Year End	\$ 23,303,760
Amortization of Unfunded Actuarial Accrued Liability	24,700,971
Annual Required Contribution ("ARC")	<u>48,004,731</u>
Determination of Net OPEB Obligation	
Annual Required Contribution	48,004,731
Interest on prior-year Net OPEB Obligation	10,275,919
Adjustment to ARC	<u>(14,285,034)</u>
Annual OPEB Cost	43,995,616
Less Assumed Contributions Made	<u>(7,757,673)</u>
Estimated Increase in Net OPEB Obligation	36,237,943
Net OPEB Obligation - Beginning of Year	<u>256,897,972</u>
Net OPEB Obligation - End of Year	<u><u>\$ 293,135,915</u></u>
Percentage of OPEB Cost Contributed	17.63%

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)

D. Trend Information

The following table shows the estimated annual OPEB cost and net OPEB obligation for the prior three years assuming the plan is not prefunded (4% discount):

Fiscal Year Ended	Discount Rate	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2015	4%	\$ 36,980,392	14.76%	\$ 221,281,360
2016	4%	42,570,952	16.34%	256,897,972
2017	4%	43,995,616	17.63%	293,135,915

E. Funded Status and Funding Progress

A schedule of funded status as of the most recent actuarial valuation is as follows:

Actuarial valuation date	October 1, 2015
Actuarial value of plan assets (a)	\$ -
Actuarial accrued liability ("AAL") (b)	\$ 350,708,226
Unfunded/(Overfunded) actuarial accrued liability ("UAAL" or "OAAL") (b-a)	\$ 350,708,226
Funded Ratio (a/b)	0.0%
Annual Covered Payroll (c)	\$ 139,138,120
UAAL or OAAL as % of covered payroll ((b-a)/c)	252.06%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)

F. Actuarial Methods and Assumptions

The actuarial cost method used for determining the benefit obligations is a Projected Unit Credit Cost Method. Under this method, the actuarial present value of projected benefits is the value of benefits expected to be paid for current actives and retirees and is calculated based on certain assumptions and census data. The amortization period and method utilized was a 30 year level dollar closed period. The Actuarial Accrued Liability (“AAL”) is the actuarial present value of benefits attributed to employee service rendered prior to the valuation date. The AAL equals the present value of benefits multiplied by a fraction equal to service to date over service at expected retirement. The Normal Cost is the actuarial present value of benefits attributed to one year of service. This equals the present value of benefits divided by service at expected retirement. Since retirees are not accruing any more service, their normal cost is zero. In determining the Annual Required Contribution, The Unfunded AAL is amortized as a level dollar over 30 years. The actuarial assumptions included a 4% per annum discount rate for valuing liabilities. Employees eligible for retiree medical benefits assumed to elect continued medical coverage in retirement for themselves and their spouses is 100% and 40% respectively. The valuation assumes the following:

- Healthcare cost trend rates:
 - o Pre-65 trend begins at 6.2% in fiscal year 2011 and falls to 4.7% in 2089.
 - o Post-65 trend begins at 6.2% in fiscal year 2011 and falls to 4.8% in 2099.
 - o Dental trend begins at 5.86% in fiscal year 2011 and falls to 3.95% in 2024.
- 4% per annum discount rate for valuing liabilities.
- Employees eligible for retiree medical benefits assumed to elect continued medical coverage in retirement for themselves and their spouses is 100% and 40% respectively.
- 2.75% inflation rate.
- No projected salary increases.

NOTE 12 – NET PENSION OBLIGATION AND OTHER POST-EMPLOYMENT BENEFITS FUNDING IN PRIOR YEARS

The governmental funds that have been used to fund the net pension obligation and other post-employment benefit obligations in prior years have been the General Fund and the Drainage District Fund. The Drainage District Fund has only funded these obligations for retirees that worked for that department through the date of their retirement. All other obligations for retirees have been funded within the General Fund.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 13 – FUND BALANCES

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, 2017, were distributed as follows:

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals
Nonspendable:					
Prepaid items	\$ 152,920	\$	\$	\$ 21,314	\$ 174,234
Subtotal	<u>152,920</u>			<u>21,314</u>	<u>174,234</u>
Restricted for:					
General administration	2,085,160			3,520,676	5,605,836
Financial administration				22,260	22,260
Administration of justice	1,185,430			2,241,655	3,427,085
Construction and maintenance			76,907,698	47,282,458	124,190,156
Health and welfare	420,580			212,769	633,349
Public safety	44,980			2,366,321	2,411,301
Library				1,338,963	1,338,963
Debt service		9,852,755			9,852,755
Subtotal	<u>3,736,150</u>	<u>9,852,755</u>	<u>76,907,698</u>	<u>56,985,102</u>	<u>147,481,705</u>
Committed to:					
Facilities and Equipment	2,034,685				2,034,685
Construction & Maintenance	1,152,647				1,152,647
OPEB Liability Funding	2,549,200				2,549,200
IT Infrastructure and Software	4,878,434				4,878,434
Special Projects-Commissioners Court	296,103				296,103
Right-of-way acquisitions	881,230				881,230
Subtotal	<u>11,792,299</u>				<u>11,792,299</u>
Unassigned	<u>44,717,250</u>			<u>(127,583)</u>	<u>44,589,667</u>
Total Fund Balances	<u>\$ 60,398,619</u>	<u>\$ 9,852,755</u>	<u>\$ 76,907,698</u>	<u>\$ 56,878,833</u>	<u>\$ 204,037,905</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 14 – CONTINGENCIES AND COMMITMENTS

A. Construction Contract Commitments

The County had several capital improvement commitments as of September 30, 2017. 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. These commitments and their related construction in progress are summarized in Note 6.

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, 2017.

NOTE 15 - 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 have not exceeded insurance coverage in any of the previous three fiscal years. 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, 2017 and 2016 is as follows:

	Year ended 9/30/17	Year ended 9/30/16
Unpaid claims, beginning of year	\$ 2,927,179	\$ 2,970,451
Incurred claims (including IBNRs)	30,476,536	29,534,115
Claim payments	(29,726,245)	(29,577,387)
Unpaid claims, end of year	<u>\$ 3,677,470</u>	<u>\$ 2,927,179</u>
Other Insurance:		
	Year ended 9/30/17	Year ended 9/30/16
Unpaid claims, beginning of year	\$ 3,551,727	\$ 3,475,912
Incurred claims (including IBNRs)	(278,265)	436,046
Claim payments	(352,207)	(360,231)
Unpaid claims, end of year	<u>\$ 2,921,255</u>	<u>\$ 3,551,727</u>
Amounts Due Within One Year	<u>\$ 2,921,255</u>	<u>\$ 3,551,727</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 16 – DEFICIT FUND BALANCE AND NET POSITION

As of September 30, 2017 the County reported a deficit in fund balance of \$130,256 in the East Fort Bend Development Authority Special Revenue Fund. The County plans to clear these deficits once the Authority initiates its capital program to begin the construction of infrastructure within its jurisdiction. This will allow the Authority to fully fund the amounts advanced by the County.

NOTE 17 – 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 2017 fiscal year the County tax abatement program resulted in the abatement of approximately \$1.6 million in property taxes as a result of lowered assessed values on qualified projects.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 18 – SUBSEQUENT EVENTS

In October 2017 the County issued \$4,952,549 Tax and Revenue Certificates of Obligation, Taxable Series 2017B (QECB). The proceeds of this bond issue will fund the energy efficiency improvements to the County Jail. In February 2018 the County issued \$60,000,000 Unlimited Tax Road Bonds, Series 2018 to continue construction of the scheduled road improvements throughout the County over the next 2 years.

Hurricane Harvey resulted in the County incurring expenses of over \$15 million as of the date of this report. Capital repairs are expected to cost approximately \$40 million over the next 3 years. The County expects to recover 90% of these costs from FEMA under four programs.

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, 2017

page 1 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	213,301,442	\$ 213,301,442	\$ 218,853,835	\$ 5,552,393
Fines and fees	29,907,300	29,990,774	31,068,899	1,078,125
Intergovernmental	6,822,360	6,828,355	6,984,748	156,393
Earnings on investments	901,500	901,500	1,442,145	540,645
Miscellaneous	2,715,600	2,851,166	3,057,811	206,645
Total Revenues	253,648,202	253,873,237	261,407,438	7,534,201
Expenditures				
General Administration				
County Judge:				
Salaries and personnel costs	748,283	708,796	708,736	60
Operating costs	24,180	30,212	29,852	360
Information technology costs	1,252	1,427	1,172	255
Commissioner Precinct 1:				
Salaries and personnel costs	465,845	513,642	513,533	109
Operating costs	12,092	31,071	31,061	10
Information technology costs		1,656	802	854
Commissioner Precinct 2:				
Salaries and personnel costs	607,541	594,834	592,910	1,924
Operating costs	32,083	44,335	43,600	735
Information technology costs		275	273	2
Commissioner Precinct 3:				
Salaries and personnel costs	605,218	587,614	587,520	94
Operating costs	39,877	37,851	36,902	949
Information technology costs		2,500	2,275	225
Commissioner Precinct 4:				
Salaries and personnel costs	475,481	460,286	459,656	630
Operating costs	11,964	16,699	15,859	840
Information technology costs		60	60	
County Clerk:				
Salaries and personnel costs	4,529,873	4,268,895	4,268,456	439
Operating costs	113,816	197,482	196,112	1,370
Information technology costs	41,926	41,926	41,867	59
Non-Departmental:				
Salaries and personnel costs	5,588,305	5,866,545	5,865,806	739
Operating costs	11,096,653	9,074,398	8,987,961	86,437
Information technology costs		1,230		1,230
Capital acquisitions				
Risk Management/Insurance:				
Salaries and personnel costs	855,207	828,353	827,538	815
Operating costs	183,297	149,901	144,792	5,109
Information technology costs		2,250	2,004	246

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, 2017

page 2 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Elections Administrator:				
Salaries and personnel costs	726,756	668,956	668,538	418
Operating costs	137,315	144,945	144,528	417
Elections Services:				
Salaries and personnel costs	245,663	271,103	271,102	1
Operating costs	318,368	282,368	277,260	5,108
Information technology costs	8,400	8,400	7,340	1,060
Human Resources:				
Salaries and personnel costs	859,587	840,370	839,591	779
Operating costs	126,557	120,574	119,207	1,367
Information technology costs		2,200	580	1,620
Capital acquisitions				
Vehicle Maintenance:				
Salaries and personnel costs	906,993	884,749	884,628	121
Operating costs	(911,278)	(890,285)	(903,835)	13,550
Information technology costs		395	395	
Capital acquisitions	36,600	31,797	31,796	1
Records Management:				
Salaries and personnel costs	399,993	392,459	391,292	1,167
Operating costs	16,243	23,546	22,837	709
Information technology costs		231	195	36
Capital acquisitions				
Central Mailroom:				
Salaries and personnel costs	225,994	221,594	220,876	718
Operating costs	568,938	570,097	569,929	168
Information technology costs				
Capital acquisitions				
Facilities Management and Planning:				
Salaries and personnel costs	628,301	619,128	619,052	76
Operating costs	39,391	47,103	46,350	753
Information technology costs		761		761
Facilities Maintenance:				
Salaries and personnel costs	1,086,612	1,047,562	1,047,560	2
Operating costs	979,307	925,617	922,147	3,470
Information technology costs	14,056	5,056	4,861	195
Capital acquisitions	131,790	100,690	66,000	34,690
Facilities Operations:				
Salaries and personnel costs	220,809	216,568	215,920	648
Operating costs	4,529,269	4,098,510	4,086,876	11,634
Janitorial:				
Salaries and personnel costs	601,456	567,050	566,127	923
Operating costs	676,112	678,728	678,478	250
Jail Maintenance:				
Salaries and personnel costs	723,824	701,964	701,584	380
Operating costs	779,596	674,976	673,217	1,759
Information technology costs	12,315	2,315	2,183	132

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, 2017

page 3 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Interdepartmental Construction:				
Salaries and personnel costs	1,162,345	1,131,067	1,130,484	583
Operating costs	74,312	75,375	74,593	782
Capital acquisitions	24,500	24,975	24,975	
County Attorney:				
Salaries and personnel costs	2,553,020	2,386,754	2,386,358	396
Operating costs	146,879	191,850	141,238	50,612
Information technology costs	10,223	17,098	14,385	2,713
Capital acquisitions				
Information Technology:				
Salaries and personnel costs	5,370,584	5,107,047	5,106,728	319
Operating costs	3,452,345	3,385,606	3,369,448	16,158
Information technology costs	355,038	463,939	454,731	9,208
Capital acquisitions	58,583	43,769	32,215	11,554
Purchasing:				
Salaries and personnel costs	921,032	927,422	926,568	854
Operating costs	26,993	52,676	50,488	2,188
Information technology costs		2,500	1,825	675
Capital acquisitions		29,799	29,620	179
Capital Outlay-General Fund:				
Capital acquisitions	10,665,085			
Total General Administration	64,468,084	50,653,057	50,285,395	367,662
Financial Administration				
County Auditor:				
Salaries and personnel costs	2,276,025	2,218,246	2,217,211	1,035
Operating costs	27,120	98,478	97,980	498
Information technology costs	1,706	2,263	2,237	26
County Treasurer:				
Salaries and personnel costs	802,289	765,791	765,615	176
Operating costs	185,925	221,343	214,055	7,288
Information technology costs	2,523	9,468	8,536	932
Court Collections:				
Salaries and personnel costs	126,828	121,956	121,934	22
Operating costs	15,714	17,838	17,009	829
Information technology costs	381	631	627	4
EMS Collections:				
Salaries and personnel costs	442,020	141,374	141,370	4
Operating costs	164,618	40,882	40,879	3
Information technology costs				
Tax Assessor/Collector:				
Salaries and personnel costs	4,971,373	4,754,542	4,754,094	448
Operating costs	291,334	385,359	385,050	309
Information technology costs	11,350	13,183	13,083	100

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, 2017

page 4 of 10

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>
Budget Office:				
Salaries and personnel costs	613,482	599,083	598,825	258
Operating costs	13,852	19,248	19,230	18
Information technology costs	100	303	239	64
Total Financial Administration	9,946,640	9,409,988	9,397,974	12,014
Administration of Justice				
County Court-at-Law #1:				
Salaries and personnel costs	592,676	576,484	575,951	533
Operating costs	245,891	398,708	398,703	5
Information technology costs		400	236	164
County Court-at-Law #2:				
Salaries and personnel costs	587,467	581,110	580,204	906
Operating costs	243,671	408,573	403,152	5,421
County Court-at-Law #3:				
Salaries and personnel costs	592,403	553,096	552,356	740
Operating costs	243,281	531,893	531,892	1
County Court-at-Law #4:				
Salaries and personnel costs	597,668	550,254	549,637	617
Operating costs	243,574	769,148	769,041	107
County Court-at-Law #5:				
Salaries and personnel costs	575,085	588,092	587,742	350
Operating costs	248,653	595,091	594,617	474
Information technology costs		3,054	286	2,768
240th District Court:				
Salaries and personnel costs	259,864	263,747	263,413	334
Operating costs	235,373	825,218	824,942	276
Information technology costs		4,810	4,770	40
268th District Court:				
Salaries and personnel costs	279,121	274,041	274,040	1
Operating costs	249,546	589,346	589,344	2
Information technology costs		3,054	2,756	298
328th District Court:				
Salaries and personnel costs	455,600	446,264	445,318	946
Operating costs	234,025	416,112	416,111	1
387th District Court:				
Salaries and personnel costs	453,617	448,264	448,263	1
Operating costs	158,965	168,258	165,018	3,240

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, 2017

page 5 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
400th District Court:				
Salaries and personnel costs	259,911	265,064	265,061	3
Operating costs	213,127	1,033,559	1,033,254	305
Information technology costs				
434th District Court:				
Salaries and personnel costs	285,515	270,997	270,026	971
Operating costs	239,862	1,343,194	1,341,732	1,462
Information technology costs				
Capital acquisitions				
505th District Court:				
Salaries and personnel costs	455,733	438,667	437,100	1,567
Operating costs	252,836	142,589	138,527	4,062
Information technology costs	1,799	4,853	4,178	675
458th District Court:				
Salaries and personnel costs		13,522	12,588	934
Operating costs		41,575	41,318	257
Information technology costs		4,513	4,480	33
Child Support:				
Salaries and personnel costs	487,665	441,746	441,673	73
Operating costs	17,571	22,840	18,445	4,395
District Clerk:				
Salaries and personnel costs	4,415,572	4,347,453	4,346,533	920
Operating costs	234,021	279,552	276,951	2,601
Information technology costs	3,333	46,374	41,632	4,742
District Clerk Jury Payments:				
Operating costs	275,000	268,000	267,525	475
Justice of the Peace Precinct #1, Place 1:				
Salaries and personnel costs	530,729	520,479	518,476	2,003
Operating costs	11,800	22,050	21,809	241
Justice of the Peace Precinct #1, Place 2:				
Salaries and personnel costs	674,345	629,749	628,966	783
Operating costs	22,476	31,772	31,423	349
Information technology costs				
Capital acquisitions				
Justice of the Peace Precinct #2:				
Salaries and personnel costs	552,434	550,700	550,337	363
Operating costs	19,969	31,658	31,658	
Justice of the Peace Precinct #3:				
Salaries and personnel costs	645,553	633,213	631,493	1,720
Operating costs	11,790	24,130	23,023	1,107
Justice of the Peace Precinct #4:				
Salaries and personnel costs	556,515	540,977	540,935	42
Operating costs	12,649	23,487	23,000	487
Bail Bond Board:				
Salaries and personnel costs	93,018	91,675	90,625	1,050
Operating costs	3,551	5,669	5,596	73
Information technology costs	70	70	55	15

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, 2017

page 6 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
District Attorney:				
Salaries and personnel costs	10,831,240	10,571,321	10,570,574	747
Operating costs	663,697	635,505	631,902	3,603
Information technology costs	17,418	17,418	16,764	654
Capital acquisitions	17,900	17,900	16,550	1,350
Public Defender - Mental Health:				
Salaries and personnel costs	815,296	791,213	790,295	918
Operating costs	409,854	38,568	38,536	32
Information technology costs	750	1,100	993	107
District Judges Fees/Services:				
Operating costs	2,915,104			
Sheriff Detention Operating:				
Salaries and personnel costs	24,653,489	24,233,428	24,230,149	3,279
Operating costs	6,615,276	7,362,457	7,361,702	755
Information technology costs	53,060	50,060	49,953	107
Capital acquisitions	159,121	88,121	87,605	516
Sheriff - Bailiffs:				
Salaries and personnel costs	3,153,716	3,133,314	3,133,312	2
Operating costs	60,914	117,506	116,961	545
Information technology costs	10,941	10,941	10,447	494
240th,400th Dist Ct Assoc Jdg:				
Salaries and personnel costs	256,315	263,187	260,576	2,611
Operating costs	11,784	17,388	14,790	2,598
Information technology costs	264	264	9	255
Indigent Defense Program:				
Salaries and personnel costs	230,032	224,866	224,379	487
Operating costs	60,592	56,022	55,535	487
Information technology costs		805	802	3
Behavioral Health Services:				
Salaries and personnel costs	506,601	490,527	490,462	65
Operating costs	12,256	22,220	21,660	560
Information technology costs	1,415	1,415	1,274	141
268th,434th Dist Ct Assoc Jdg:				
Salaries and personnel costs	256,457	267,028	265,755	1,273
Operating costs	18,699	21,351	20,510	841
Information technology costs	1,601	1,643	1,635	8
Courts Administration				
Salaries and personnel costs	160,506	55,035	54,826	209
Operating costs	12,910	14,041	13,509	532
Information technology costs	2,412	2,412	1,721	691
Associate County Court at Law A				
Salaries and personnel costs	250,453	258,438	258,435	3
Operating costs	15,615	16,184	14,511	1,673
Associate County Court at Law A				
Salaries and personnel costs	246,925	219,035	216,892	2,143
Operating costs	16,818	17,918	17,700	218
Information technology costs	2,799	5,853	5,162	691
Death Investigators:				
Salaries and personnel costs		15,536	15,535	1
Operating costs	70,100	54,070	53,210	860
Information technology costs		30	12	18
Adult Probation Operating:				
Salaries and personnel costs	81,984	81,718	80,108	1,610
Operating costs	79,430	64,696	64,220	476
CSR Program:				
Salaries and personnel costs	319,804	317,206	315,628	1,578
Operating costs	28,640	31,238	30,517	721
Drug Court - County:				
Operating costs	103,000	105,183	105,182	1

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, 2017

page 7 of 10

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>
Juvenile Truancy Court:				
Salaries and personnel costs	310,430	126,699	126,699	
Operating costs	10,400	6,420	6,069	351
Total Administration of Justice	<u>70,219,342</u>	<u>70,892,424</u>	<u>70,809,277</u>	<u>83,147</u>
Construction and Maintenance				
Engineering:				
Salaries and personnel costs	2,231,628	2,076,148	2,075,415	733
Operating costs	398,606	299,631	283,208	16,423
Information technology costs	20,315	9,315	8,930	385
Capital acquisitions	58,000	50,200	50,198	2
Landfill:				
Salaries and personnel costs	40,761	26,832	26,674	158
Operating costs	81,044	81,973	95,400	(13,427)
Capital acquisitions	60,000	60,000	59,396	604
Recycling Center:				
Salaries and personnel costs	142,765	170,288	169,348	940
Operating costs	55,179	101,639	100,769	870
Capital acquisitions	20,000	20,000	19,244	756
Household/Ag Waste Program:				
Salaries and personnel costs	36,072			
Operating costs	54,911			
Information technology costs				
Capital acquisitions				
Total Construction and Maintenance	<u>3,199,281</u>	<u>2,896,026</u>	<u>2,888,582</u>	<u>7,444</u>
Health and Human Services:				
Ambulance - EMS:				
Salaries and personnel costs	12,397,269	12,545,091	12,543,854	1,237
Operating costs	1,617,449	1,843,890	1,840,240	3,650
Information technology costs	30,560	77,445	77,407	38
Capital acquisitions	1,106,700	1,070,660	1,070,659	1
Public Transportation:				
Operating costs	2,586,842	24,363	24,243	120
Health Department - County:				
Salaries and personnel costs	515,256	528,003	527,882	121
Operating costs	44,576	108,882	108,881	1
Information technology costs				
Clinical Health Immunization:				
Salaries and personnel costs	498,968	477,139	477,092	47
Operating costs	14,766	15,683	15,670	13
Animal Control:				
Salaries and personnel costs	1,113,167	1,006,413	1,005,468	945
Operating costs	188,579	178,761	160,000	18,761
Information technology costs	1,078	1,078	984	94
Capital acquisitions	38,600	27,100	27,073	27

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, 2017

page 8 of 10

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>
Health and Human Services:				
Salaries and personnel costs	524,499	509,701	509,656	45
Operating costs	742,707	769,815	759,372	10,443
Information technology costs		5,960	5,960	
Senior Center:				
Salaries and personnel costs	281,490	263,489	262,953	536
Operating costs	19,468	24,829	22,851	1,978
Information technology costs				
Environmental Services:				
Salaries and personnel costs	1,437,313	1,353,969	1,353,005	964
Operating costs	126,959	133,680	132,834	846
Information technology costs	1,483	1,483	1,471	12
Capital acquisitions	82,500	75,000	74,945	55
CIHC Coordinator - County:				
Salaries and personnel costs	625,646	586,358	585,639	719
Operating costs	1,570,482	1,519,187	1,513,326	5,861
Information technology costs				
Social Services:				
Salaries and personnel costs	841,780	826,098	826,096	2
Operating costs	376,011	362,057	361,263	794
Information technology costs		2,682	2,026	656
Total Health and Welfare	<u>26,785,200</u>	<u>24,341,140</u>	<u>24,303,498</u>	<u>37,642</u>
Cooperative Services				
Extension Service:				
Salaries and personnel costs	512,609	476,295	475,631	664
Operating costs	363,743	355,124	352,456	2,668
Information technology costs	400	400	384	16
Capital acquisitions				
Veterans Service:				
Salaries and personnel costs	221,958	209,358	209,330	28
Operating costs	10,958	14,082	10,510	3,572
Information technology costs		1,200	297	903
Total Cooperative Services	<u>1,109,668</u>	<u>1,056,459</u>	<u>1,048,608</u>	<u>7,851</u>
Public Safety				
Civil Service Commission:				
Salaries and personnel costs	87,831	86,093	85,790	303
Operating costs	10,695	8,559	8,202	357
Information technology costs		374	374	
Fire Marshal:				
Salaries and personnel costs	1,264,673	1,164,016	1,163,781	235
Operating costs	1,722,316	1,657,366	1,657,145	221
Information technology costs	5,476	14,623	14,010	613
Capital acquisitions	146,400	182,400	182,176	224

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, 2017

page 9 of 10

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>
Department of Public Safety:				
Salaries and personnel costs	124,518	132,237	132,124	113
Operating costs	18,503	17,964	16,980	984
Information technology costs	10,693	11,193	9,338	1,855
DPS - License and Weight:				
Operating costs	5,673	5,673	3,597	2,076
Information technology costs	954	954	695	259
Constable Precinct #1:				
Salaries and personnel costs	1,661,527	1,692,210	1,691,726	484
Operating costs	274,587	152,545	150,906	1,639
Information technology costs		400	288	112
Capital acquisitions	219,600	203,400	203,400	
Constable Precinct #2:				
Salaries and personnel costs	1,664,051	1,631,602	1,631,602	
Operating costs	224,223	182,098	176,062	6,036
Information technology costs		900	396	504
Capital acquisitions	73,200	67,900	67,645	255
Constable Precinct #3:				
Salaries and personnel costs	1,128,621	1,095,887	1,095,881	6
Operating costs	155,021	137,246	136,840	406
Information technology costs	930	1,254	1,223	31
Capital acquisitions	26,097	31,797	31,576	221
Constable Precinct #4:				
Salaries and personnel costs	1,169,565	1,144,990	1,144,986	4
Operating costs	174,925	128,967	128,138	829
Information technology costs		1,100	523	577
Capital acquisitions	73,200	67,800	67,800	
Sheriff Enforcement Operating:				
Salaries and personnel costs	32,081,642	30,872,554	30,871,954	600
Operating costs	4,517,511	3,742,730	3,716,062	26,668
Information technology costs	232,075	130,660	127,948	2,712
Capital acquisitions	2,217,412	1,698,380	1,729,856	(31,476)
Commissary Administration:				
Operating costs		6,391	6,390	1
Emergency Management - County:				
Salaries and personnel costs	618,177	593,354	593,006	348
Operating costs	115,298	106,057	103,220	2,837
Information technology costs	300	4,830	2,392	2,438
Capital acquisitions				
Total Public Safety	<u>50,025,694</u>	<u>46,976,504</u>	<u>46,954,032</u>	<u>22,472</u>

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, 2017

page 10 of 10

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Parks and Recreation				
Fairgrounds:				
Salaries and personnel costs	557,699	530,270	530,149	121
Operating costs	127,385	122,834	120,870	1,964
Information technology costs				
Capital acquisitions	77,000	167,450	167,450	
Jones Creek Ranch:				
Salaries and personnel costs	439,164	402,392	402,198	194
Operating costs	107,910	95,267	93,211	2,056
Information technology costs	5,930	5,930	3,074	2,856
Capital acquisitions	24,500	44,675	57,321	(12,646)
Parks Department:				
Salaries and personnel costs	1,358,342	1,282,015	1,279,595	2,420
Operating costs	656,639	612,737	608,027	4,710
Information technology costs				
Capital acquisitions	52,700	52,700	51,999	701
Total Parks and Recreation	3,407,269	3,316,270	3,313,894	2,376
Libraries and Education				
County Library Operating:				
Salaries and personnel costs	12,363,632	11,734,726	11,728,872	5,854
Operating costs	3,521,292	3,784,853	3,784,499	354
Information technology costs	221,941	310,352	306,901	3,451
Capital acquisitions	211,184	125,603	254,495	(128,892)
Total Libraries and Education	16,318,049	15,955,534	16,074,767	(119,233)
Total Expenditures	245,479,227	225,497,402	225,076,044	421,375
Excess of Revenues Over Expenditures	8,168,975	28,375,835	36,331,394	7,955,559
Other Financing (Uses)				
Transfers (out)	(15,677,684)	(14,436,628)	(14,282,458)	154,170
Total Other Financing (Uses)	(15,677,684)	(14,436,628)	(14,282,458)	154,170
Net Change in Fund Balance- Budgetary Basis	(7,508,709)	13,939,207	22,048,936	8,109,729
Net Adjustment to Reflect Operations in Accordance with GAAP (a)			(8,338,791)	
Fund Balance, Beginning of Year	46,688,474	46,688,474	46,688,474	
Fund Balance, End of Year	\$ 39,179,765	\$ 60,627,681	\$ 60,398,619	\$ 8,109,729

(a) See reconciliation on page 81.

FORT BEND COUNTY, TEXAS
NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2017

Budgets

Formal budgets are legally adopted on a GAAP basis for the General Fund, certain Special Revenue Funds and all Debt Service Funds except for the Fort Bend Parkway Road District Unlimited Tax Bonds Debt Service Fund. The debt service requirements relating to the Parkway bonds are funded solely from property taxes levied on property within the Road District. The County does not present any major Special Revenue Funds as of September 30, 2017, regardless of whether there is a legally adopted budget.

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.

Amounts reported in the accompanying financial statements represent the original budgeted amount plus all supplemental appropriations.

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.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION (continued)****For the Year Ended September 30, 2017**

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 261,407,438	\$ 36,104,517	\$ 297,511,955
Expenditures	225,076,044	49,678,093	274,754,137
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,331,394	(13,573,576)	22,757,818
Other Financing Sources (Uses)			
Transfers in		5,234,785	5,234,785
Transfers (out)	(14,282,458)		(14,282,458)
Total Other Financing Sources (Uses)	(14,282,458)	5,234,785	(9,047,673)
Net Change in Fund Balance	22,048,936	(8,338,791)	13,710,145
Fund Balance, Beginning of Year			46,688,474
Fund Balance, End of Year			<u>\$ 60,398,619</u>

Excess of Expenditures over Appropriations

For the year ended September 30, 2017, significant variances where expenditures exceeded appropriations in the following budget categories are detailed below:

General Fund:**Construction and Maintenance**

Operating Costs	\$ 13,427

Parks and Recreation

Capital acquisition	12,646

Libraries and Education

Capital acquisition	128,892

Landfill Operating expenditures exceeded appropriations due to unplanned landfill maintenance. Jones Creek Ranch Park and County Library capital acquisitions exceeded appropriations due to reclassification of capital expenditures that should have been capitalized. Procedures have been put in place to prevent these occurrences in the future.

FORT BEND COUNTY, TEXAS
REQUIRED PENSION SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
September 30, 2017

FORT BEND COUNTY, TEXAS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)
Schedule of Changes in Net Pension Liability and Related Ratios
Last Three Measurement Years

	2016	2015	2014
Total pension liability:			
Service cost	\$ 19,342,565	\$ 17,634,188	\$ 16,523,133
Interest on total pension liability	44,158,326	41,231,027	38,158,329
Effect of plan changes		(3,757,840)	
Effect of assumptions changes or inputs		5,221,392	
Effect of economic/demographic gains or losses	(838,894)	(4,826,769)	(317,076)
Benefit payments, including refunds of employee contributions	(20,403,337)	(18,596,903)	(16,821,825)
Net change in total pension liability	42,258,660	36,905,095	37,542,561
Total pension liability - Beginning of Year	545,684,579	508,779,484	471,236,923
Total pension liability - End of Year (a)	<u>\$ 587,943,239</u>	<u>\$ 545,684,579</u>	<u>\$ 508,779,484</u>
Plan fiduciary net position:			
Member contributions	\$ 9,752,784	\$ 8,950,888	\$ 8,374,898
Employer contributions	16,407,504	15,499,968	14,592,621
Net investment income	35,146,589	(3,695,830)	29,818,164
Benefit payments, including refunds of employee contributions	(20,403,337)	(18,596,903)	(16,821,825)
Administrative expenses	(382,614)	(341,868)	(351,781)
Other	(833,565)	(697,460)	(187,536)
Net change in plan fiduciary net position	39,687,361	1,118,795	35,424,541
Plan fiduciary net position - Beginning of Year	475,095,562	473,976,767	438,552,226
Plan fiduciary net position - End of Year (b)	<u>514,782,923</u>	<u>475,095,562</u>	<u>473,976,767</u>
Net pension liability - End of Year (a) - (b)	<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	87.56%	87.06%	93.16%
Covered employee payroll (measurement year)	\$ 139,138,120	\$ 127,676,972	\$ 119,513,775
Net pension liability as a percentage of covered employee payroll	52.58%	55.29%	29.12%

Note: GASB 68 requires 10 years of net pension liability and related ratios information. This information is not available and has not been calculated prior to the first measurement year ended December 31, 2014. In the future, such information will be used to populate this schedule as it becomes available.

FORT BEND COUNTY, TEXAS
REQUIRED PENSION SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
September 30, 2017

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)
Schedule of Contributions
Last Ten Fiscal Years

Year ending September 30	Actuarially determined contribution	Actual contributions	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
2017	\$ 17,706,379	\$ 17,706,379		\$ 148,617,583	11.9%
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%
2013	12,681,672	12,681,672		110,913,229	11.4%
2012	12,127,523	12,127,523		110,352,543	11.0%
2011	11,418,711	11,418,711		106,734,729	10.7%
2010	11,235,138	11,235,138		105,310,643	10.7%
2009	10,187,718	10,187,718		99,913,522	10.2%
2008	9,110,858	9,110,858		89,502,142	10.2%

FORT BEND COUNTY, TEXAS
NOTES TO PENSION REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2017

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	13.9 years (based on contribution rate calculated in 12/31/2016 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	3.00%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of Return	8.00%, 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	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions. 2016: No changes in plan provisions.

FORT BEND COUNTY, TEXAS
REQUIRED OTHER POST EMPLOYMENT BENEFIT SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
FORT BEND COUNTY EMPLOYEE BENEFIT PLAN
September 30, 2017

Actuarial Valuation Date	Actuarial Value of Assets (a)	Discount Rate	Actuarial Accrued Liability ("AAL") (b)	Unfunded Actuarial Accrued Liability ("UAAL") (b-a)	Funded Ratio (a/b)	Covered Payroll	UAAL as % of Covered Payroll
10/1/2007	\$ 0	4.0%	\$ 207,157,655	\$ 207,157,655	0.0%	\$ 92,096,921	224.9%
10/1/2009	\$ 0	4.0%	\$ 240,282,297	\$ 240,282,297	0.0%	\$ 104,983,019	228.9%
10/1/2011	\$ 0	4.0%	\$ 255,897,447	\$ 255,897,447	0.0%	\$ 108,712,740	235.4%
10/1/2013	\$ 0	4.0%	\$ 283,630,840	\$ 283,630,840	0.0%	\$ 112,043,745	253.1%
10/1/2015	\$ 0	4.0%	\$ 350,708,226	\$ 350,708,226	0.0%	\$ 127,676,972	274.7%

Note: Actuarial information is only available for Fort Bend County back to fiscal year 2008, the year that the County implemented GASB 45.



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**



FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

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. These funds are restricted by state statute. This includes Funds 130, 131, 133, 134, 135, 136, 137, 138, 139 and 140.

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.

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 statute with the exception of the nonspendable portion of fund balance which is due to prepaid items. 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 with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 160.

Lateral Road

This fund is used to account for the receipts and disbursements of funds received from the State that are restricted for constructing new County roads and maintaining existing ones. These funds are restricted pursuant to state statute. This includes Fund 165.

County Historical Commission

This fund is used to account for funds donated to the County by private citizens and is restricted for spending on Texas historical markers. These funds are restricted pursuant to donor requirements. This includes Fund 170.

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.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

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 with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 195.

Gus George Law 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 with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 200.

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.

Gus George Memorial

This fund is used to account for the receipts and disbursements of funds that were donated to the County in memory of the late Gus George, former County Sheriff. The funds are restricted for law enforcement activities of the Sheriff's department pursuant to donor requirements. This includes Fund 265.

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.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

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.

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. 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.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

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. The nonspendable portion of fund balance is due to prepaid items. This includes Fund 400.

HOPE 3 Implementation and Program Sales

These funds are used to account for the Hope 3 Planning Grant money received from the U.S. Department of Housing and Urban Development (“HUD”) to develop a home ownership program for low and moderate income families. These funds are restricted pursuant to grant requirements. This includes Fund 402.

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 amounts received to be used as start-up costs for a juvenile justice alternative education program. If funding exceeds start-up costs, the excess may be used for other costs incurred in operating the 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.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

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 fund includes Fund 207.

East Fort Bend County Development Authority

This fund is used to account for the operating activity of the Authority. These funds are restricted pursuant to state statute with the exception of the nonspendable portion of fund balance which is due to prepaid items.

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

Agency 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.

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
September 30, 2017

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 20,783,996	\$ 4,819,750	\$ 4,039,195	\$ 10,606,519
Taxes receivable, net	1,208,056			687,953
Grants receivable			14,156	
Other receivables		375,471	10,972	1,592,898
Due from component units				14,000
Prepaid items			725	
Total Assets	\$ 21,992,052	\$ 5,195,221	\$ 4,065,048	\$ 12,901,370
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Due to other funds			3,141,044	3,222,225
Due to other governments				
Unearned revenues				
Total Liabilities			3,141,044	3,222,225
Deferred Inflows of Resources				
Unavailable revenue-property taxes				687,953
Total Deferred Inflows of Resources				687,953
Fund Balances:				
Nonspendable			725	
Restricted	21,992,052	5,195,221	923,279	8,991,192
Unassigned				
Total Fund Balances	21,992,052	5,195,221	924,004	8,991,192
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 21,992,052	\$ 5,195,221	\$ 4,065,048	\$ 12,901,370

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 12,696,515 263,251	\$ 812,494	\$ 4,356	\$ 142,151	\$ 1,251,957	\$ 504,412
8,615				31,567	17,930
7,300					3,640
<u>\$ 12,975,681</u>	<u>\$ 812,494</u>	<u>\$ 4,356</u>	<u>\$ 142,151</u>	<u>\$ 1,283,524</u>	<u>\$ 525,982</u>
\$ 2,413,631	\$	\$	\$ 8,631	\$ 53,935	\$ 14,454
<u>2,413,631</u>			<u>8,631</u>	<u>53,935</u>	<u>14,454</u>
<u>263,251</u> <u>263,251</u>					
7,300 10,291,499	812,494	4,356	133,520	1,229,589	3,640 507,888
<u>10,298,799</u>	<u>812,494</u>	<u>4,356</u>	<u>133,520</u>	<u>1,229,589</u>	<u>511,528</u>
<u>\$ 12,975,681</u>	<u>\$ 812,494</u>	<u>\$ 4,356</u>	<u>\$ 142,151</u>	<u>\$ 1,283,524</u>	<u>\$ 525,982</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2017

	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 111,019	\$ 101,556	\$ 52,193	\$ 140,241
Taxes receivable, net				
Grants receivable				
Other receivables	41	880		428
Due from component units				
Prepaid items				
Total Assets	<u>\$ 111,060</u>	<u>\$ 102,436</u>	<u>\$ 52,193</u>	<u>\$ 140,669</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Due to other funds	1,686			
Due to other governments				
Unearned revenues				
Total Liabilities	<u>1,686</u>			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Nonspendable				
Restricted	109,374	102,436	52,193	140,669
Unassigned				
Total Fund Balances	<u>109,374</u>	<u>102,436</u>	<u>52,193</u>	<u>140,669</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 111,060</u>	<u>\$ 102,436</u>	<u>\$ 52,193</u>	<u>\$ 140,669</u>

District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$ 52,637	\$ 4,748	\$ 18,090	\$ 173,535	\$ 2,714,215	\$ 16,837
86				70,376	5,423
<u>\$ 52,723</u>	<u>\$ 4,748</u>	<u>\$ 18,090</u>	<u>\$ 173,535</u>	<u>\$ 2,784,591</u>	<u>\$ 22,260</u>
\$ 1,703	\$	\$	\$ 3,319	\$ 41,194	\$
<u>1,703</u>			<u>3,319</u>	<u>41,194</u>	
51,020	4,748	18,090	170,216	2,743,397	22,260
<u>51,020</u>	<u>4,748</u>	<u>18,090</u>	<u>170,216</u>	<u>2,743,397</u>	<u>22,260</u>
<u>\$ 52,723</u>	<u>\$ 4,748</u>	<u>\$ 18,090</u>	<u>\$ 173,535</u>	<u>\$ 2,784,591</u>	<u>\$ 22,260</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2017

	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 616,233	\$ 1,708,814	\$ 16,165	\$ 175,143
Taxes receivable, net				
Grants receivable				
Other receivables	4,822	10,975		
Due from component units				
Prepaid items		9,200		
Total Assets	\$ 621,055	\$ 1,728,989	\$ 16,165	\$ 175,143
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 18,348	\$ 41,247	\$	\$
Due to other funds				
Due to other governments				
Unearned revenues				
Total Liabilities	18,348	41,247		
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Nonspendable		9,200		
Restricted	602,707	1,678,542	16,165	175,143
Unassigned				
Total Fund Balances	602,707	1,687,742	16,165	175,143
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 621,055	\$ 1,728,989	\$ 16,165	\$ 175,143

Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
\$ 409,347	\$ 55,596	\$	\$ 5,534	\$ 261,204	\$ 15,844
	22,347	213,970			
	367	18,138		1,538	
		449			
<u>\$ 409,347</u>	<u>\$ 78,310</u>	<u>\$ 232,557</u>	<u>\$ 5,534</u>	<u>\$ 262,742</u>	<u>\$ 15,844</u>
\$	\$ 15,226	\$ 232,557	\$	\$	\$ 1,176
409,347			5,534	262,742	14,668
<u>409,347</u>	<u>15,226</u>	<u>232,557</u>	<u>5,534</u>	<u>262,742</u>	<u>15,844</u>
		449			
	63,084				
		(449)			
	<u>63,084</u>				
<u>\$ 409,347</u>	<u>\$ 78,310</u>	<u>\$ 232,557</u>	<u>\$ 5,534</u>	<u>\$ 262,742</u>	<u>\$ 15,844</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2017

	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$	\$ 300,525	\$ 960,910	\$ 1,851,040
Taxes receivable, net				
Grants receivable	64,523	413,614		
Other receivables			54,549	199,552
Due from component units				
Prepaid items				
Total Assets	<u>\$ 64,523</u>	<u>\$ 714,139</u>	<u>\$ 1,015,459</u>	<u>\$ 2,050,592</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Due to other funds	64,523	487,828	61,491	361,731
Due to other governments				91,339
Unearned revenues		226,311		1,597,522
Total Liabilities	<u>64,523</u>	<u>714,139</u>	<u>61,491</u>	<u>2,050,592</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Nonspendable				
Restricted			953,968	
Unassigned				
Total Fund Balances			<u>953,968</u>	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 64,523</u>	<u>\$ 714,139</u>	<u>\$ 1,015,459</u>	<u>\$ 2,050,592</u>

FBC Historical Commission	East Fort Bend County Development Authority	Totals Non- major Special Revenue Funds
\$ 4,220	\$	\$ 65,426,991
		2,159,260
		728,610
		2,404,628
		14,000
		21,314
<u>\$ 4,220</u>	<u>\$</u>	<u>\$ 70,754,803</u>
\$ 1,098	\$ 130,256	\$ 130,256
		10,187,047
		91,339
		2,516,124
<u>1,098</u>	<u>130,256</u>	<u>12,924,766</u>
		951,204
		951,204
		21,314
		56,985,102
<u>3,122</u>	<u>(130,256)</u>	<u>(127,583)</u>
<u>3,122</u>	<u>(130,256)</u>	<u>56,878,833</u>
<u>\$ 4,220</u>	<u>\$</u>	<u>\$ 70,754,803</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2017

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Property taxes	\$	\$	\$	\$ 13,374,578
Sales taxes	6,858,009			
Fines and fees				6,919,984
Intergovernmental		1,465,871	248,396	255,765
Earnings on investments	204,057	46,172	89,736	186,628
Miscellaneous			15,319	534,843
Total Revenues	<u>7,062,066</u>	<u>1,512,043</u>	<u>353,451</u>	<u>21,271,798</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			13,946,699	
Construction and maintenance	3,159,845			21,962,743
Health and human services				
Public safety				
Libraries and education				
Capital Outlay		93,877	76,359	1,121,447
Total Expenditures	<u>3,159,845</u>	<u>93,877</u>	<u>14,023,058</u>	<u>23,084,190</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,902,221	1,418,166	(13,669,607)	(1,812,392)
Other Financing Sources (Uses)				
Transfers in	180,959		14,218,884	
Transfers (out)				
Total Other Financing Sources (Uses)	<u>180,959</u>		<u>14,218,884</u>	
Net Change in Fund Balances	4,083,180	1,418,166	549,277	(1,812,392)
Fund Balances, Beginning of Year	<u>17,908,872</u>	<u>3,777,055</u>	<u>374,727</u>	<u>10,803,584</u>
Fund Balances, End of Year	<u>\$ 21,992,052</u>	<u>\$ 5,195,221</u>	<u>\$ 924,004</u>	<u>\$ 8,991,192</u>

<u>Drainage District</u>	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
\$ 9,552,140	\$	\$	\$	\$	\$
93,603				382,305	68,400
	62,635				144,802
142,310	8,050	43	946	12,112	4,784
184,960			123,855		
<u>9,973,013</u>	<u>70,685</u>	<u>43</u>	<u>124,801</u>	<u>394,417</u>	<u>217,986</u>
				361,926	
7,877,427			31,538		164,445
<u>1,258,818</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>16,550</u>
<u>9,136,245</u>	<u></u>	<u></u>	<u>31,538</u>	<u>361,926</u>	<u>180,995</u>
836,768	70,685	43	93,263	32,491	36,991
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
836,768	70,685	43	93,263	32,491	36,991
9,462,031	741,809	4,313	40,257	1,197,098	474,537
<u>\$ 10,298,799</u>	<u>\$ 812,494</u>	<u>\$ 4,356</u>	<u>\$ 133,520</u>	<u>\$ 1,229,589</u>	<u>\$ 511,528</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Year Ended September 30, 2017

	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Property taxes	\$	\$	\$	\$
Sales taxes				
Fines and fees		9,705		
Intergovernmental				
Earnings on investments	1,287	965	517	
Miscellaneous	56,283		660	14,954
Total Revenues	<u>57,570</u>	<u>10,670</u>	<u>1,177</u>	<u>14,954</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education	67,747			
Capital Outlay				
Total Expenditures	<u>67,747</u>			
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,177)	10,670	1,177	14,954
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	(10,177)	10,670	1,177	14,954
Fund Balances, Beginning of Year	<u>119,551</u>	<u>91,766</u>	<u>51,016</u>	<u>125,715</u>
Fund Balances, End of Year	<u>\$ 109,374</u>	<u>\$ 102,436</u>	<u>\$ 52,193</u>	<u>\$ 140,669</u>

District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$	\$	\$	\$	\$	\$
13,044				926,585	
17,546					
	47	180	1,963		18,335
					8,036
<u>30,590</u>	<u>47</u>	<u>180</u>	<u>1,963</u>	<u>926,585</u>	<u>26,371</u>
			61,033	484,689	
					5,084
26,669				4,200	
<u>26,669</u>	<u></u>	<u></u>	<u>61,033</u>	<u>488,889</u>	<u>5,084</u>
3,921	47	180	(59,070)	437,696	21,287
3,921	47	180	(59,070)	437,696	21,287
47,099	4,701	17,910	229,286	2,305,701	973
<u>\$ 51,020</u>	<u>\$ 4,748</u>	<u>\$ 18,090</u>	<u>\$ 170,216</u>	<u>\$ 2,743,397</u>	<u>\$ 22,260</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Year Ended September 30, 2017

	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Property taxes	\$	\$	\$	\$
Sales taxes				
Fines and fees			1,837	
Intergovernmental		155,491		53,345
Earnings on investments	8,082	17,845		1,677
Miscellaneous	196,373	1,167,919		
Total Revenues	<u>204,455</u>	<u>1,341,255</u>	<u>1,837</u>	<u>55,022</u>
Expenditures				
Current:				
General administration	452,899			
Financial administration				
Administration of justice		77,038		
Construction and maintenance				
Health and human services				
Public safety		1,350,146		27,298
Libraries and education				
Capital Outlay		67,421		
Total Expenditures	<u>452,899</u>	<u>1,494,605</u>		<u>27,298</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(248,444)	(153,350)	1,837	27,724
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	(248,444)	(153,350)	1,837	27,724
Fund Balances, Beginning of Year	<u>851,151</u>	<u>1,841,092</u>	<u>14,328</u>	<u>147,419</u>
Fund Balances, End of Year	<u>\$ 602,707</u>	<u>\$ 1,687,742</u>	<u>\$ 16,165</u>	<u>\$ 175,143</u>

Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementatio n and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
\$	\$	\$	\$	\$	\$
	17,131	2,639,976		3,891	65,535
	703			2,575	408
	1,900	23,403			
	19,734	2,663,379		6,466	65,943
				6,466	
	179,319	2,663,379			52,883
					13,060
	179,319	2,663,379		6,466	65,943
	(159,585)				
	100,000				
	100,000				
	(59,585)				
	122,669				
\$	\$ 63,084	\$	\$	\$	\$

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
For the Year Ended September 30, 2017

	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds
Revenues				
Property taxes	\$	\$	\$	\$
Sales taxes				
Fines and fees			760,254	2,201,603
Intergovernmental	223,940	2,412,589		3,281,886
Earnings on investments				29,538
Miscellaneous			7,998	12,341
Total Revenues	<u>223,940</u>	<u>2,412,589</u>	<u>768,252</u>	<u>5,525,368</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	223,940	2,412,589	724,155	5,470,499
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				33,100
Total Expenditures	<u>223,940</u>	<u>2,412,589</u>	<u>724,155</u>	<u>5,503,599</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures			44,097	21,769
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				(21,769)
Total Other Financing Sources (Uses)				(21,769)
Net Change in Fund Balances			44,097	
Fund Balances, Beginning of Year			909,871	
Fund Balances, End of Year	<u>\$</u>	<u>\$</u>	<u>\$ 953,968</u>	<u>\$</u>

FBC Historical Commission	East Fort Bend County Development Authority	Totals Non- major Special Revenue Funds
\$	\$	\$ 22,926,718
		6,858,009
		11,377,320
		11,048,799
8	25	778,993
15,166	100,000	2,464,010
15,174	100,025	55,453,849
12,052	225,100	1,235,773
		5,084
		23,254,181
		33,000,015
		2,874,236
		1,594,772
		67,747
		2,680,632
12,052	225,100	64,712,440
3,122	(125,075)	(9,258,591)
		14,499,843
		(21,769)
		14,478,074
3,122	(125,075)	5,219,483
	(5,181)	51,659,350
\$ 3,122	\$ (130,256)	\$ 56,878,833

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, 2017

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 13,098,421	\$ 13,098,421	\$ 13,374,578	\$ 276,157
Fines and fees	6,235,000	6,235,000	6,919,984	684,984
Intergovernmental	300,000	300,000	241,765	(58,235)
Earnings on investments	50,000	50,000	186,628	136,628
Miscellaneous	310,000	310,000	534,843	224,843
Total Revenues	19,993,421	19,993,421	21,257,798	1,264,377
Expenditures				
Current:				
Salaries and personnel costs	4,024,093	9,655,489	9,649,117	6,372
Operating costs	13,247,654	12,164,773	11,915,448	249,325
Information technology costs	5,700	11,350	11,315	35
Capital acquisitions	1,006,677	986,677	985,174	1,503
Total Expenditures	18,284,124	22,818,289	22,561,054	257,235
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,709,297	(2,824,868)	(1,303,256)	1,521,612
Other Financing Sources (Uses)				
Transfers (out)			(14,000)	(14,000)
Total Other Financing Sources (Uses)			(14,000)	(14,000)
Net Change in Fund Balances - Budgetary Basis	1,709,297	(2,824,868)	(1,317,256)	1,507,612
Net Adjustment to Reflect Operations in Accordance with GAAP (a)			(495,136)	
Fund Balances, Beginning of Year	10,803,584	10,803,584	10,803,584	
Fund Balances, End of Year	\$ 12,512,881	\$ 7,978,716	\$ 8,991,192	\$ 1,012,476

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 21,257,798	\$ 14,000	\$ 21,271,798
Expenditures	22,561,054	523,136	23,084,190
Excess of Revenues Over Expenditures	(1,303,256)	(509,136)	(1,812,392)
Other Financing Sources			
Transfers (out)	(14,000)	14,000	
Total Other Financing Sources	(14,000)	14,000	
Net Change in Fund Balance	(1,317,256)	(495,136)	(1,812,392)
Fund Balance, Beginning of Year			10,803,584
Fund Balance, End of Year			\$ 8,991,192

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, 2017

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 9,428,642	\$ 9,428,642	\$ 9,552,140	\$ 123,498
Fines and fees	100,000	100,000	93,603	(6,397)
Earnings on investments	50,000	50,000	142,310	92,310
Miscellaneous	85,000	85,000	184,960	99,960
Total Revenues	9,663,642	9,663,642	9,973,013	309,371
Expenditures				
Current:				
Salaries and personnel costs	6,228,441	5,974,995	5,774,419	200,576
Operating costs	2,518,226	2,781,672	2,008,447	773,225
Information technology costs	21,150	21,150	14,043	7,107
Capital acquisitions	1,041,000	1,031,000	995,923	35,077
Total Expenditures	9,808,817	9,808,817	8,792,832	1,015,985
Excess (Deficiency) of Revenues Over (Under) Expenditures	(145,175)	(145,175)	1,180,181	1,325,356
Other Financing Sources (Uses)				
Transfers (out)	(1,255,000)			
Total Other Financing Sources (Uses)	(1,255,000)			
Net Change in Fund Balances - Budgetary Basis	(1,400,175)	(145,175)	1,180,181	1,325,356
Net Adjustment to Reflect Operations in Accordance with GAAP (a)			(343,413)	
Fund Balances, Beginning of Year	9,462,031	9,462,031	9,462,031	
Fund Balances, End of Year	\$ 8,061,856	\$ 9,316,856	\$ 10,298,799	\$ 981,943

(a) See reconciliation below

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 9,973,013	\$	\$ 9,973,013
Expenditures	8,792,832	343,413	9,136,245
Net Change in Fund Balance	1,180,181	(343,413)	836,768
Fund Balance, Beginning of Year			9,462,031
Fund Balance, End of Year			\$ 10,298,799

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, 2017

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 44,948,638	\$ 44,948,638	\$ 46,202,479	\$ 1,253,841
Intergovernmental			649,091	649,091
Earnings on investments	30,000	30,000	155,115	125,115
Miscellaneous			2,094,096	2,094,096
Total Revenues	<u>44,978,638</u>	<u>44,978,638</u>	<u>49,100,781</u>	<u>4,122,143</u>
Expenditures				
Debt Service:				
Principal	21,920,000	21,920,000	21,420,000	500,000
Interest and fiscal charges	18,850,363	18,850,363	18,914,424	(64,061)
Total Expenditures	<u>40,770,363</u>	<u>40,770,363</u>	<u>40,334,424</u>	<u>435,939</u>
Net Change in Fund Balances -				
Budgetary Basis	4,208,275	4,208,275	8,766,357	4,558,082
Fund Balances, Beginning of Year	<u>1,086,398</u>	<u>1,086,398</u>	<u>1,086,398</u>	
Fund Balances, End of Year	<u>\$ 5,294,673</u>	<u>\$ 5,294,673</u>	<u>\$ 9,852,755</u>	<u>\$ 4,558,082</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
September 30, 2017

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 8,574,735	\$ 5,696,824	\$ 14,271,559
Due from other funds	5,380,282	829,591	6,209,873
Other receivables	<u>1,072,679</u>	<u>21,860</u>	<u>1,094,539</u>
Total Current Assets	<u>15,027,696</u>	<u>6,548,275</u>	<u>21,575,971</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	<u>613,415</u>	<u></u>	<u>613,415</u>
Total Noncurrent Assets	<u>613,415</u>	<u></u>	<u>613,415</u>
Total Assets	<u>15,641,111</u>	<u>6,548,275</u>	<u>22,189,386</u>
Liabilities			
Current Liabilities:			
Benefits payable	3,677,470	2,921,255	6,598,725
Due to other funds	<u>913,751</u>	<u>251,096</u>	<u>1,164,847</u>
Total Current Liabilities	<u>4,591,221</u>	<u>3,172,351</u>	<u>7,763,572</u>
Total Liabilities	<u>4,591,221</u>	<u>3,172,351</u>	<u>7,763,572</u>
Net Position			
Net investment in capital assets	613,415		613,415
Unrestricted	<u>10,436,475</u>	<u>3,375,924</u>	<u>13,812,399</u>
Total Net Position	<u>\$ 11,049,890</u>	<u>\$ 3,375,924</u>	<u>\$ 14,425,814</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, 2017

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 44,700,210	\$ 6,102,271	\$ 50,802,481
Total Operating Revenues	<u>44,700,210</u>	<u>6,102,271</u>	<u>50,802,481</u>
Operating Expenses			
Contactual services	1,292,453	1,118,037	2,410,490
Benefits provided	36,777,909	2,146,272	38,924,181
Depreciation	33,717		33,717
Total Operating Expenses	<u>38,104,079</u>	<u>3,264,309</u>	<u>41,368,388</u>
Operating Income (Loss)	6,596,131	2,837,962	9,434,093
Non-Operating Revenues			
Earnings on investments	25,647		25,647
Total Non-Operating Revenues	<u>25,647</u>		<u>25,647</u>
Change in Net Position	6,621,778	2,837,962	9,459,740
Total Net (Deficit), Beginning of Year	<u>4,428,112</u>	<u>537,962</u>	<u>4,966,074</u>
Total Net Position, End of Year	<u><u>\$ 11,049,890</u></u>	<u><u>\$ 3,375,924</u></u>	<u><u>\$ 14,425,814</u></u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2017

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 38,569,544	\$ 5,266,313	\$ 43,835,857
Payment of benefits	(36,027,618)	(2,776,744)	(38,804,362)
Payments for services	(570,855)	(1,290,867)	(1,861,722)
Net Cash Provided by Operating Activities	<u>1,971,071</u>	<u>1,198,702</u>	<u>3,169,773</u>
Cash Flows from Investing Activities:			
Interest earned on investments	25,647		25,647
Net Cash Provided by Investing Activities	<u>25,647</u>		<u>25,647</u>
Net Increase in Cash and Cash Equivalents	1,996,718	1,198,702	3,195,420
Cash and Cash Equivalents, Beginning of Year	<u>6,578,017</u>	<u>4,498,122</u>	<u>11,076,139</u>
Cash and Cash Equivalents, End of Year	<u>\$ 8,574,735</u>	<u>\$ 5,696,824</u>	<u>\$ 14,271,559</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 6,596,131	\$ 2,837,962	\$ 9,434,093
Adjustments to operations:			
Depreciation	33,717		33,717
Change in assets and liabilities:			
Decrease (Increase) in other receivables	(781,210)	(11,631)	(792,841)
Decrease in due from other funds	(5,349,456)	(824,327)	(6,173,783)
Increase (Decrease) in due to other funds	721,598	(172,830)	548,768
Increase (Decrease) in benefits payable	750,291	(630,472)	119,819
Total Adjustments	<u>(4,625,060)</u>	<u>(1,639,260)</u>	<u>(6,264,320)</u>
Net Cash Provided by Operating Activities	<u>\$ 1,971,071</u>	<u>\$ 1,198,702</u>	<u>\$ 3,169,773</u>

FORT BEND COUNTY, TEXAS**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS****For the Year Ended September 30, 2017**

	Balances 10/1/16	Increases	Decreases	Balances 9/30/17
Assets				
Cash and cash equivalents	\$ 40,588,013	\$ 1,704,454,693	\$ 1,705,697,288	\$ 39,345,418
Investments	1,002,295	12		1,002,307
Miscellaneous receivables	1,008,260	1,220,839	1,791,109	437,990
Total Assets	\$ 42,598,568	\$ 1,705,675,544	\$ 1,707,488,397	\$ 40,785,715
Liabilities				
Due to others	42,598,568	\$ 1,705,675,544	\$ 1,707,488,397	40,785,715
Total Liabilities	\$ 42,598,568	\$ 1,705,675,544	\$ 1,707,488,397	\$ 40,785,715

UNAUDITED STATISTICAL SECTION

This part of the County's comprehensive annual 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	Pages
Financial Trends <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>	118-127
Revenue Capacity <i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	128-145
Debt Capacity <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>	146-153
Demographic and Economic Information <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>	154-157
Operating Information <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>	158-165

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

FORT BEND COUNTY, TEXAS
NET POSITION BY COMPONENT -
ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2008	2009	2010	2011
Governmental Activities				
Net investment in capital assets	\$617,510,083	\$679,586,900	\$714,396,078	\$742,381,602
Restricted	19,619,706	28,484,196	27,075,799	34,045,913
Unrestricted	26,704,786	(45,217)	(25,626,789)	(58,294,310)
Total Governmental Activities Net Position	<u>\$663,834,575</u>	<u>\$708,025,879</u>	<u>\$715,845,088</u>	<u>\$718,133,205</u>
Primary Government:				
Total Primary Government Net Position	<u>\$663,834,575</u>	<u>\$708,025,879</u>	<u>\$715,845,088</u>	<u>\$718,133,205</u>

Notes:

GASB 65 was implemented in fiscal year 2013, and only fiscal year 2013 has been restated.

GASB 68 was implemented in fiscal year 2015, and only fiscal year 2014 ending balances have been restated.

The beginning carrying value of capital assets were restated in fiscal year 2016, and only fiscal year 2016 ending balances have been restated.

Fiscal Year					
2012	2013	2014	2015	2016	2017
\$ 778,060,953	\$ 808,054,656	\$ 751,094,000	\$ 1,237,335,552	\$ 1,359,940,461	\$ 1,414,937,836
25,297,612	26,557,346	33,701,957	45,671,162	51,713,877	69,185,967
<u>(87,762,987)</u>	<u>(118,726,937)</u>	<u>(173,039,698)</u>	<u>(170,725,099)</u>	<u>(199,645,451)</u>	<u>(227,177,418)</u>
<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>	<u>\$ 611,756,259</u>	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,256,946,385</u>
<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>	<u>\$ 611,756,259</u>	<u>\$ 1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,256,946,385</u>

FORT BEND COUNTY, TEXAS
CHANGES IN NET POSITION - ACCRUAL
BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2008	2009	2010	2011
Expenses				
Governmental Activities:				
General administration	\$ 35,066,142	\$ 42,900,684	\$ 40,543,784	\$ 42,795,907
Financial administration	7,581,878	8,841,189	8,059,389	9,441,048
Administration of justice	63,851,167	73,811,398	76,268,255	84,507,797
Construction and maintenance	47,535,293	47,188,776	46,946,163	45,632,055
Health and welfare	21,592,759	25,623,533	28,566,454	30,104,991
Cooperative services	1,143,390	1,188,580	1,123,951	1,177,426
Public safety	50,016,288	61,126,911	55,269,509	55,315,591
Parks and recreation	2,128,502	1,879,525	2,263,280	2,917,574
Libraries and education	12,325,097	12,956,363	13,468,700	14,800,838
Interest on long-term debt	10,621,067	12,338,352	15,494,994	14,887,908
Total Governmental Activities Expenses	\$ 251,861,583	\$ 287,855,311	\$ 288,004,479	\$ 301,581,135
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 6,962,663	\$ 6,991,778	\$ 7,023,114	\$ 7,054,198
Financial administration	1,976,033	2,451,191	3,273,137	3,988,371
Administration of justice	6,692,111	6,828,228	7,032,374	7,222,932
Construction and maintenance	8,305,998	8,442,746	6,737,542	6,679,429
Health and human services	4,036,821	5,057,246	5,652,201	6,396,645
Public safety	3,946,125	4,887,245	5,060,714	5,621,993
Parks and recreation	189,273	187,724	136,864	141,893
Libraries and education	262,957	256,730	240,719	246,699
Operating grants and contributions:				
General administration	6,457,536	6,274,615	2,161,046	5,420,407
Administration of justice	5,924,346	7,225,796	6,679,626	7,556,661
Construction and maintenance	1,137,555	1,509,761	356,447	1,381,572
Health and human services	4,663,836	4,982,855	8,188,534	12,506,581
Cooperative services	1,936		13,136	
Public safety	5,754,025	13,784,334	4,464,349	8,623,225
Parks and recreation	102,738	61,023	1,255,743	157,468
Libraries and education	141,938	97,403	194,400	174,204
Capital grants and contributions:				
General administration				
Administration of justice			2,934	
Construction and maintenance	33,540,586	62,012,765	30,355,407	25,214,312
Health and human services		45,000		
Cooperative services				
Public safety				
Parks and recreation				
Libraries and education		1,917,000		
Total Governmental Activities				
Program Revenues	\$ 90,096,477	\$ 133,013,440	\$ 88,828,287	\$ 98,386,590

Fiscal Year					
2012	2013	2014	2015	2016	2017
\$ 41,702,254	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 67,508,837
8,344,714	8,849,251	9,809,215	9,923,190	10,668,228	11,263,933
88,819,892	94,210,925	96,510,853	97,317,659	106,035,587	115,538,871
46,468,925	50,078,091	57,430,317	80,574,657	78,151,431	124,089,221
30,677,345	34,630,163	34,976,018	36,721,273	43,153,506	47,679,907
1,118,341	1,067,104	1,152,222	1,150,926	1,215,874	1,210,100
54,954,201	55,866,404	58,412,120	63,537,941	64,704,958	69,963,634
2,578,555	2,069,935	3,379,366	4,133,419	4,545,562	5,217,764
15,708,114	16,156,200	17,170,818	17,638,589	18,446,773	19,285,563
15,037,346	15,536,759	14,836,824	14,108,075	14,960,865	16,192,299
<u>\$ 305,409,687</u>	<u>\$ 320,498,872</u>	<u>\$ 340,856,331</u>	<u>\$ 375,059,429</u>	<u>\$ 403,806,438</u>	<u>\$ 477,950,129</u>
\$ 7,558,755	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 8,851,604
4,695,710	5,762,439	6,497,643	7,541,956	8,143,353	7,975,576
7,522,930	8,918,247	8,400,556	8,485,619	8,700,278	8,566,204
7,466,798	7,562,523	6,759,102	7,078,136	7,121,643	6,547,329
6,138,679	7,047,993	7,371,859	7,762,002	10,263,992	9,615,495
5,642,978	6,140,083	7,125,686	7,721,948	8,733,631	9,538,600
183,406	175,619	193,631	188,437	158,626	145,150
269,015	279,570	276,635	280,973	288,193	261,257
4,428,089	3,597,784	3,626,019	3,849,997	4,380,173	\$ 5,450,961
6,560,970	8,311,676	10,213,349	10,292,737	10,823,506	10,566,287
949,663	293,441	372,129	1,713,376	390,265	4,678,766
10,899,781	16,191,142	14,782,021	16,106,462	18,361,326	18,966,638
	1,000	200	350	21,586	
6,252,054	4,758,606	3,932,646	4,427,337	3,994,478	3,760,913
104,002	86,260	100,286	346,283	98,583	95,821
438,841	64,483	69,806	104,658	46,068	62,278
	2,052,920	3,500,000		89,000	\$ 175,000
27,234					
23,872,205	28,068,322	32,683,107	32,920,374	125,334,640	120,203,650
					15,327
	10,965	357,373	64,000	28,000	
				1,403,990	
<u>\$ 93,011,110</u>	<u>\$ 107,504,624</u>	<u>\$ 114,585,696</u>	<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>	<u>\$ 215,476,856</u>

FORT BEND COUNTY, TEXAS
CHANGES IN NET POSITION - ACCRUAL
BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2008	2009	2010	2011
Net (Expense)/Revenue				
Governmental Activities	<u>\$ (161,765,106)</u>	<u>\$ (154,841,871)</u>	<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>
Total Primary Government Net (Expense)/Revenue	<u><u>\$ (161,765,106)</u></u>	<u><u>\$ (154,841,871)</u></u>	<u><u>\$ (199,176,192)</u></u>	<u><u>\$ (203,194,545)</u></u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 171,832,680	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339
Sales taxes				
Earnings on investments	8,082,178	3,664,184	3,870,155	2,925,202
Miscellaneous	<u>3,486,452</u>	<u>3,901,588</u>	<u>4,237,069</u>	<u>5,954,640</u>
Total Governmental Activities/Primary Government	<u><u>\$ 183,401,310</u></u>	<u><u>\$ 199,033,175</u></u>	<u><u>\$ 206,995,400</u></u>	<u><u>\$ 205,700,181</u></u>
Change in Net Position				
Total Governmental Activities/Primary Government	<u><u>\$ 21,636,204</u></u>	<u><u>\$ 44,191,304</u></u>	<u><u>\$ 7,819,208</u></u>	<u><u>\$ 2,505,636</u></u>

Note: GASB 65 was implemented in fiscal year 2013, and only fiscal year 2013 has been restated.

Fiscal Year					
2012	2013	2014	2015	2016	2017
<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>	<u>\$ (262,473,273)</u>
<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>	<u>\$ (262,473,273)</u>
\$ 199,213,697	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	288,588,806
1,099,103	2,956,560	4,214,553	5,789,362	6,958,956	6,858,009
2,584,776	963,652	880,712	904,359	1,761,994	3,460,544
<u>6,745,855</u>	<u>5,537,404</u>	<u>4,373,699</u>	<u>7,138,231</u>	<u>7,520,474</u>	<u>8,503,412</u>
<u>\$ 209,643,431</u>	<u>\$ 216,916,288</u>	<u>\$ 232,307,606</u>	<u>\$ 278,573,878</u>	<u>\$ 286,591,193</u>	<u>\$ 307,410,771</u>
<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>	<u>\$ 99,727,272</u>	<u>\$ 44,937,498</u>

FORT BEND COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year		
	2008	2009	2010
General Fund			
Reserved:			
Prepaid Items	\$ 197,806	\$ 100,233	\$ 111,184
Unreserved	38,547,536	34,463,474	43,269,189
Total General Fund	\$ 38,745,342	\$ 34,563,707	\$ 43,380,373

All Other Governmental Funds			
Reserved:			
Debt service	\$ 4,370,499	\$ 6,057,482	\$ 4,849,712
Prepaid items	7,879	11,224	4,305
Capital projects	106,937,644	154,475,649	76,694,711
Unreserved, reported in:			
Special revenue funds	15,585,100	23,120,456	22,906,854
Capital project funds	4,857,926		
Total All Other Governmental Funds	\$ 131,759,048	\$ 183,664,811	\$ 104,455,582

	Fiscal Year			
	2011	2012	2013	2014
General Fund				
Nonspendable	\$ 136,007	\$ 36,826	\$ 1,233,591	\$ 386,965
Restricted		246,021	277,783	209,080
Committed	33,106,759	24,179,874	22,857,602	22,676,941
Unassigned	10,816,215	11,563,846	13,037,646	14,251,514
Total General Fund	\$ 44,058,981	\$ 36,026,567	\$ 37,406,622	\$ 37,524,500
All Other Governmental Funds				
Nonspendable	\$ 69,379	\$ 54,201	\$ 10,963	\$ 45,408
Restricted	39,683,423	78,702,294	55,371,174	41,583,667
Unassigned	(4,419,144)		(1,663)	(3,169)
Total All Other Governmental Funds	\$ 35,333,658	\$ 78,756,495	\$ 55,380,474	\$ 41,625,906

Note:

In 2011, the County implemented GASB 54, under which governmental fund balances are reported as nonspendable, restricted, committed, assigned, and unassigned, compared to reserved and unreserved. The County has not restated prior years.

Fiscal Year		
2015	2016	2017
\$ 359,792	\$ 270,023	\$ 152,920
217,488	257,923	3,736,150
14,766,773	8,278,285	11,792,299
30,590,003	37,882,243	44,717,250
<u>\$ 45,934,056</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>
\$ 44,468	\$ 28,044	\$ 21,314
584,412,209	142,212,451	143,745,555
(1,883)	(12,510)	(127,583)
<u>\$584,454,794</u>	<u>\$142,227,985</u>	<u>\$ 143,639,286</u>

FORT BEND COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2008	2009	2010	2011
Revenues				
Property taxes	\$173,947,606	\$190,558,904	\$199,229,197	\$197,406,898
Sales taxes (a)				
Fees and fines	28,948,356	34,591,324	35,306,339	37,371,124
Intergovernmental	27,189,804	35,910,436	28,400,145	36,971,987
Earnings on investments	7,875,929	3,509,046	3,744,027	2,798,039
Miscellaneous	5,397,431	8,396,202	7,256,967	6,635,261
Total Revenues	<u>243,359,126</u>	<u>272,965,912</u>	<u>273,936,675</u>	<u>281,183,309</u>
Expenditures				
Current:				
General administration	37,890,706	40,284,501	42,633,073	44,312,741
Financial administration	6,330,272	7,162,814	6,725,826	7,176,186
Administration of justice	37,064,764	66,125,857	65,405,264	69,878,942
Construction and maintenance	28,584,504	30,896,400	26,775,517	29,542,425
Health and human services	20,369,042	22,539,945	21,124,782	22,067,744
Cooperative services	975,720	1,049,985	933,519	986,392
Public safety	63,081,120	44,578,722	40,895,974	44,156,502
Parks and recreation	1,739,346	1,815,986	2,231,528	2,263,590
Libraries and education	10,422,032	11,398,561	11,354,804	12,176,637
Capital Outlay	78,040,663	102,627,536	99,931,347	88,927,796
Debt Service:				
Principal	8,220,000	8,305,000	8,100,000	12,590,000
Interest and fiscal charges	12,266,435	12,149,302	16,341,773	15,528,257
Bond issuance costs (b)		1,176,319	225,979	249,266
Total Expenditures	<u>304,984,604</u>	<u>350,110,928</u>	<u>342,679,386</u>	<u>349,856,478</u>
(Deficiency) of Revenues				
(Under) Expenditures	(61,625,478)	(77,145,016)	(68,742,711)	(68,673,169)
Other Financing Sources (Uses)				
Transfers in	9,569,698	23,578,390	15,248,368	14,402,786
Transfers (out)	(9,569,698)	(23,578,390)	(15,248,368)	(14,402,786)
Bonds issued		119,910,000		
Refunding bonds issued		2,460,000	20,780,000	9,675,000
Premium on bonds issued		5,241,474		
Premium on refunding bonds issued		122,676	2,170,147	784,853
Payments to current refunding bond agent		(2,865,000)	(24,600,000)	(10,230,000)
Tax Notes issued				
Total Other Financing Sources (Uses)		<u>124,869,150</u>	<u>(1,649,853)</u>	<u>229,853</u>
Net Change in Fund Balances	<u>\$ (61,625,478)</u>	<u>\$ 47,724,134</u>	<u>\$ (70,392,564)</u>	<u>\$ (68,443,316)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	9.03%	8.26%	10.07%	10.78%

(a) No sales taxes were collected prior to fiscal year 2012.

Fiscal Year					
2012	2013	2014	2015	2016	2017
\$200,056,507	\$208,142,339	\$222,992,307	\$242,444,112	\$270,972,401	\$287,983,032
1,099,103	2,956,559	4,214,553	5,789,362	6,958,956	6,858,009
39,598,440	44,177,263	45,106,533	47,803,283	50,231,963	51,736,504
29,377,233	42,565,592	36,899,095	39,904,787	39,673,097	47,734,683
2,451,577	930,273	848,534	878,980	1,750,631	3,434,897
7,175,498	5,988,682	8,243,270	7,545,715	7,913,682	9,223,274
279,758,358	304,760,708	318,304,292	344,366,239	377,500,730	406,970,399
37,792,578	37,437,702	41,478,910	44,698,720	56,093,978	60,669,054
7,221,313	7,180,608	7,891,034	8,369,921	9,063,587	9,451,425
73,198,325	73,839,598	77,242,153	81,411,531	89,715,917	96,057,172
28,214,027	27,403,229	35,374,943	59,785,401	43,275,592	73,924,220
27,835,260	30,403,209	30,267,231	32,436,431	38,314,627	41,805,244
960,392	883,324	944,039	973,026	1,050,282	1,048,609
45,463,593	44,991,489	46,688,895	53,652,220	54,393,589	58,152,633
1,957,044	1,979,888	2,411,558	3,051,927	3,307,538	3,701,092
13,012,700	13,034,163	13,613,875	14,460,419	15,215,877	15,889,947
44,845,671	57,223,885	40,964,586	28,911,628	61,611,363	66,540,199
13,300,000	15,630,000	16,250,000	16,750,000	18,480,000	21,420,000
15,571,727	16,749,579	15,893,399	14,391,964	15,506,610	18,914,424
541,944		234,472	1,207,260	1,316,238	599,813
309,914,574	326,756,674	329,255,095	360,100,448	407,345,198	468,173,832
(30,156,216)	(21,995,966)	(10,950,803)	(15,734,209)	(29,844,468)	(61,203,433)
13,258,127	11,521,941	11,771,144	13,517,505	13,780,670	19,734,628
(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)
58,220,000			37,365,000	96,640,000	64,550,000
		18,900,000	108,225,000	73,120,000	
			3,944,496	18,416,480	7,965,901
7,326,639		2,202,026	18,114,658	15,739,791	
		(21,065,913)	(126,676,501)	(89,544,194)	
					3,808,978
65,546,639		(2,685,887)	40,972,653	114,372,077	76,324,879
\$ 35,390,423	\$ (21,995,966)	\$ (13,636,690)	\$ 25,238,444	\$ 84,527,609	\$ 15,121,446
10.89%	12.01%	11.15%	9.40%	9.83%	10.04%

FORT BEND COUNTY, TEXAS
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS
(UNAUDITED)

Category	2007	2008	2009	2010
Real, Residential, Single-family	\$ 26,097,453,310	\$ 29,960,281,188	\$ 29,649,115,219	\$ 29,993,796,370
Real, Residential, Multi-family	724,480,330	1,036,720,280	953,747,851	970,309,935
Real, Vacant Lots/Tracts	906,501,540	1,128,365,928	1,129,570,008	1,027,648,723
Qualified Ag Land	1,619,246,573	2,622,322,905		
Non-Qualified Ag Land	149,627,110	197,166,064		
Real, Acreage (Land only)			2,745,455,296	2,629,194,720
Real, Farm and Ranch Improvement	298,618,116	348,641,070	330,298,802	327,283,766
Commercial Real Property	3,606,646,451	6,042,412,301		
Industrial Real Property	2,431,755,890	2,512,976,750		
Real, Commercial and Industrial			7,798,910,271	7,178,698,624
Oil and Gas	488,114,480	483,549,300		
Real, Oil, Gas, and Other Mineral Reserves			288,530,290	319,839,370
Real & Intangible Personal, Utilities	689,009,066	721,569,810	710,328,240	689,401,553
Commercial Personal Property	1,523,192,050	1,519,692,659		
Industrial Personal Property	1,810,785,110	1,888,201,580		
Tangible Personal, Business			3,955,067,370	3,544,368,206
Tangible Other Personal, Mobile Homes	75,153,055	68,619,455		
Tangible Other Personal, Other			65,665,620	56,722,635
Intangible Personal			9,736,015	10,051,655
Real, Inventory	1,125,116,437	1,279,793,460	1,001,220,160	788,688,120
Special Inventory	70,754,490	72,837,620	61,578,930	60,319,760
Total Exempt Property	1,876,101,450	2,349,880,727	2,559,873,420	2,751,636,029
Unidentified Category/Error	19,389,929	11,877,010		8,860
Total Assessed Value per Tax Year	\$ 43,511,945,387	\$ 52,244,908,107	\$ 51,259,097,492	\$ 50,347,968,326

Source of data: Fort Bend County Central Appraisal District Certified Comptrollers Audit Report.

2011	2012	2013	2014	2015	2016
\$ 31,039,400,739	\$ 32,696,769,609	\$ 34,939,222,040	\$ 38,197,156,012	\$ 48,210,660,622	\$ 52,803,517,963
985,883,440	1,038,540,000	1,223,124,193	1,492,817,879	1,825,084,868	1,905,243,783
982,287,088	961,783,939	910,690,568	854,963,794	846,058,635	893,236,838
2,536,288,590	2,535,052,048	2,405,933,092	2,455,020,886	2,375,050,069	2,807,243,913
331,068,370	348,241,112	368,553,330	380,697,030	403,688,459	417,241,559
7,050,117,340	7,134,533,264	7,241,630,477	7,759,852,998	8,082,106,852	8,843,529,264
273,529,460	333,441,300	262,592,210	256,495,180	129,149,800	41,228,090
661,509,515	615,750,037	627,521,930	754,452,129	808,967,279	781,178,457
3,611,035,498	3,599,878,815	3,979,309,449	4,181,424,859	4,239,563,234	3,934,401,978
55,860,570	55,486,280	60,883,115	62,049,925	66,002,285	66,519,420
10,398,285	10,398,285	11,233,017	13,398,220	16,435,550	19,162,420
729,776,091	730,016,310	793,911,390	999,071,390	1,082,771,520	1,221,511,856
74,140,120	84,571,490	102,899,736	109,766,186	127,126,210	136,751,320
2,782,972,308	3,243,813,982	3,558,753,941	3,677,487,845	3,808,991,325	4,471,760,395
					99,060
<u>\$ 51,124,267,414</u>	<u>\$ 53,388,276,471</u>	<u>\$ 56,486,258,488</u>	<u>\$ 61,194,654,333</u>	<u>\$ 72,021,656,708</u>	<u>\$ 78,342,626,316</u>



FORT BEND COUNTY, TEXAS
ASSESSED AND ESTIMATED ACTUAL VALUE OF REAL AND
PERSONAL PROPERTY
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

Tax Year	Fiscal Year	Estimated Actual Value	Less Exemptions	Net Assessed Value	Assessment Ratio	Total Direct Tax Rate
2007	2008	\$ 40,030,188,967	\$ 6,548,855,518	\$ 33,481,333,449	83.6%	\$ 0.51674
2008	2009	45,414,424,927	7,350,144,660	38,064,280,267	83.8%	0.49976
2009	2010	46,004,789,281	7,599,334,136	38,405,455,145	83.5%	0.49976
2010	2011	45,090,492,561	7,722,448,765	37,368,043,796	82.9%	0.49976
2011	2012	45,964,582,256	7,930,095,144	38,034,487,112	82.7%	0.49976
2012	2013	47,665,443,449	8,225,496,395	39,439,947,054	82.7%	0.49976
2013	2014	50,586,160,527	8,608,492,257	41,977,668,270	83.0%	0.48476
2014	2015	54,808,002,219	9,231,100,402	45,576,901,817	83.2%	0.47276
2015	2016	64,167,624,512	10,809,541,312	53,358,083,200	83.2%	0.46500
2016	2017	78,066,394,263	19,819,181,840	58,247,212,423	74.6%	0.46500

Source of data: Fort Bend County Central Appraisal District.

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2007	2008	2009	2010
Fort Bend County	\$ 0.49874	\$ 0.48376	\$ 0.47900	\$ 0.48016
Fort Bend County Drainage District	0.01800	0.01600	0.02076	0.01960
Political Subdivision:				
Arcola, City of	0.73000	0.95258	0.96500	0.99000
Beasley, City of	0.41687	0.44828	0.44828	0.44828
Big Oaks MUD	0.73000	0.73000	0.79000	0.79000
Blue Ridge West MUD	0.43000	0.42000	0.41500	0.41000
Brazoria-Fort Bend MUD 1	0.85000	0.85000	0.85000	0.85000
Brazos ISD	**N/A	1.22000	1.36890	1.39510
Burney Road MUD	0.30000	0.30000	0.24250	0.26750
Chelford City MUD	**N/A	0.43000	0.43000	0.43000
Cimarron MUD	**N/A	0.58000	0.57000	0.57000
Cinco MUD 1	0.88000	0.88000	0.67500	0.64500
Cinco MUD 2	0.52000	0.50000	0.47500	0.47500
Cinco MUD 3	0.51000	0.51000	0.47000	0.47000
Cinco MUD 5	0.57500	0.57500	0.50000	0.49500
Cinco MUD 6	0.59000	0.59000	0.48000	0.48000
Cinco MUD 7	0.57500	0.57500	0.52500	0.52000
Cinco MUD 8	0.89000	0.89000	0.84000	0.85000
Cinco MUD 9	0.65000	0.37000	0.61000	0.59500
Cinco MUD 10	0.65000	0.65000	0.60000	0.61000
Cinco MUD 12	0.53000	0.53000	0.47000	0.43000
Cinco MUD 14	0.79000	0.79000	0.66000	0.63500
Cinco Southwest MUD 1	0.90000	1.50000	1.50000	1.50000
Cinco Southwest MUD 2	1.50000	1.50000	1.50000	1.50000
Cinco Southwest MUD 3	**N/A	1.50000	1.50000	1.50000
Cinco Southwest MUD 4	**N/A	1.50000	1.50000	1.50000
Cornerstone MUD	**N/A	0.38000	0.37000	0.37000
Eldridge Road MUD	0.32000	0.25000	0.22000	0.08000
First Colony LID	0.19460	0.19460	0.19460	0.19460
First Colony LID 2	0.31500	0.29500	0.28500	0.27500
First Colony MUD 9	0.30000	0.29500	0.29500	0.30500
First Colony MUD 10	0.75000	0.75000	0.75000	0.49000
Fort Bend County LID 2	0.16500	0.14500	0.13400	0.13400
Fort Bend County LID 6	**N/A	0.50000	0.50000	0.50000
Fort Bend County LID 7	0.21500	0.21500	0.21500	0.21500
Fort Bend County LID 10	0.46000	0.47500	0.47500	0.47500
Fort Bend County LID 11	0.27000	0.27000	0.27000	0.28000
Fort Bend County LID 12	0.25000	0.19000	0.15000	0.14000
Fort Bend County LID 14	0.19000	0.19000	0.20000	0.20000
Fort Bend County LID 15	0.70000	0.70000	0.70000	0.80000
Fort Bend County LID 17	0.57000	0.58000	0.63000	0.63000
Fort Bend County LID 19	0.70000	0.70000	0.70000	0.80000
Fort Bend County LID 20	**N/A	0.45000	0.45000	0.45000
Fort Bend Co Management District 1	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 1	0.65000	0.65000	0.53000	0.65000
Fort Bend County MUD 2	0.46000	0.44000	0.50000	0.54000

2011	2012	2013	2014	2015	2016
\$ 0.48096	\$ 0.48076	\$ 0.48476	\$ 0.47276	\$ 0.46500	\$ 0.46500
0.01880	0.01900	0.01500	0.02200	0.02100	0.01600
0.95426	0.95426	0.95426	0.91000	0.91000	0.86710
0.49314	0.49913	0.49913	0.49913	0.49913	0.46714
0.79000	0.85000	0.85000	0.85000	0.79000	0.75000
0.41000	0.41000	0.41000	0.41000	0.42500	0.41600
0.90000	0.85000	0.85000	0.85000	0.85000	0.84800
1.43285	1.40115	1.39966	1.42172	1.42410	1.49980
0.26750	0.26750	0.26000	0.26000	0.25500	0.25000
0.43000	0.43000	0.43000	0.42500	0.42500	0.40000
0.57000	0.57000	0.57000	0.57000	0.42000	0.38500
0.59500	0.55000	0.50000	0.48000	0.44000	0.44000
0.47500	0.47500	0.47500	0.47000	0.45000	0.34000
0.48000	0.45000	0.42000	0.42000	0.40000	0.37000
0.49500	0.47500	0.44500	0.41500	0.38000	0.37000
0.48000	0.48000	0.41000	0.39500	0.35500	0.33000
0.49000	0.48500	0.48500	0.48000	0.46500	0.44000
0.59500	0.82000	0.76000	0.71000	0.64000	0.59000
0.59500	0.59500	0.57000	0.53000	0.43000	0.40500
0.59000	0.59000	0.58000	0.58000	0.53000	0.49500
0.43000	0.36000	0.36000	0.30000	0.27000	0.25000
0.59500	0.55500	0.54500	0.53500	0.52000	0.50000
1.50000	1.50000	1.29000	1.01000	0.90500	0.85000
1.50000	1.44500	1.34500	1.20000	1.04000	0.98500
1.50000	1.50000	1.50000	1.44000	1.03000	1.12000
1.50000	1.48000	1.40000	1.20000	1.03000	0.96000
0.36000	0.36000	0.36000	0.34000	0.33000	0.34000
**N/A	**N/A	**N/A	**N/A	**N/A	**N/A
0.19460	0.19460	0.15500	0.15500	0.15250	0.15000
0.27500	0.27500	0.27500	0.25000	0.25000	0.20000
0.32000	0.32000	0.31500	0.30000	0.28000	0.25500
0.49000	0.49000	0.47000	0.41000	0.25000	0.20000
0.13400	0.12900	0.12900	0.12000	0.11000	0.10670
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.21000	0.20500	0.20500	0.23500	0.23500	0.22500
0.47500	0.62000	0.62000	0.64300	0.64300	0.64300
0.28000	0.26000	0.25000	0.22500	0.20500	0.20000
0.13000	0.12500	0.12500	0.11500	0.10000	0.09000
0.20500	0.20500	0.20500	0.20000	0.19500	0.19500
0.80000	0.80000	0.80000	0.80000	0.75000	0.73000
0.63000	0.65000	0.65000	0.63000	0.61000	0.57000
0.80000	0.80000	0.80000	0.80000	0.72000	0.68000
0.45000	0.45000	0.55000	0.55000	0.55000	0.55000
**N/A	**N/A	**N/A	**N/A	**N/A	0.45000
0.65000	**N/A	**N/A	**N/A	**N/A	**N/A
0.65000	0.63000	0.65000	0.68000	0.66000	0.59000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2007	2008	2009	2010
Political Subdivision: (continued)				
Fort Bend County MUD 5	**N/A	**N/A	1.50000	1.50000
Fort Bend County MUD 19	1.20000	1.20000	1.24000	1.38000
Fort Bend County MUD 21	0.39000	0.39000	0.27000	0.26000
Fort Bend County MUD 23	0.95000	0.91000	1.00000	1.03000
Fort Bend County MUD 24	1.29000	1.29000	1.29000	1.29000
Fort Bend County MUD 25	0.82000	0.82000	0.82000	0.82000
Fort Bend County MUD 26	0.72000	0.67000	0.70000	0.71000
Fort Bend County MUD 30	0.88000	0.87000	0.95000	0.98000
Fort Bend County MUD 34	0.72000	0.71000	0.71000	0.69000
Fort Bend County MUD 35	1.05000	0.89000	0.74000	0.69000
Fort Bend County MUD 37	0.59000	0.59000	0.56000	0.52000
Fort Bend County MUD 41	0.58000	0.55000	0.55000	0.55000
Fort Bend County MUD 42	0.43000	0.42000	0.42000	0.43000
Fort Bend County MUD 46	0.90000	0.90000	0.88000	0.88000
Fort Bend County MUD 47	1.09000	1.04000	1.04000	1.04000
Fort Bend County MUD 48	0.89000	0.88000	0.88000	0.88000
Fort Bend County MUD 49	0.80000	0.95000	0.95000	0.95000
Fort Bend County MUD 50	0.90000	0.90000	0.90000	0.90000
Fort Bend County MUD 57	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 58	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 66	1.35000	1.35000	1.35000	1.35000
Fort Bend County MUD 67	0.45000	0.47500	0.47500	0.47500
Fort Bend County MUD 68	0.40500	0.40500	0.40000	0.40000
Fort Bend County MUD 69	0.33000	0.40000	0.40000	0.40000
Fort Bend County MUD 81	0.42500	0.42500	0.38000	0.37000
Fort Bend County MUD 94	0.71000	0.71000	0.71000	0.77000
Fort Bend County MUD 106	0.47000	0.45000	0.45000	0.49000
Fort Bend County MUD 108	0.40000	0.39000	0.39000	0.42000
Fort Bend County MUD 109	0.51000	0.50700	0.58000	0.63000
Fort Bend County MUD 111	0.30000	0.30000	0.30000	0.30000
Fort Bend County MUD 112	0.39000	0.39000	0.38000	0.38000
Fort Bend County MUD 115	0.59000	0.53000	0.50000	0.50000
Fort Bend County MUD 116	1.13000	1.13000	1.22000	1.22000
Fort Bend County MUD 117	0.67000	0.66000	0.66000	0.66000
Fort Bend County MUD 118	0.89000	0.84000	0.81000	0.78000
Fort Bend County MUD 119	0.75000	0.75000	0.71000	0.71000
Fort Bend County MUD 121	1.25000	1.20000	1.20000	1.20000
Fort Bend County MUD 122	1.00000	1.00000	1.00000	1.00000
Fort Bend County MUD 123	1.00000	1.00000	1.08000	1.14000
Fort Bend County MUD 124	0.99000	0.92000	0.92000	0.92000
Fort Bend County MUD 128	0.80000	0.80000	0.80000	0.70000
Fort Bend County MUD 129	0.80000	0.80000	0.80000	0.70000
Fort Bend County MUD 130	0.79000	0.77000	0.76000	0.76000
Fort Bend County MUD 131	0.90000	1.01000	1.01000	1.01000
Fort Bend County MUD 133	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 134 B	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 134 C	**N/A	1.25000	1.25000	1.30000
Fort Bend County MUD 134 D	**N/A	**N/A	**N/A	**N/A

2011	2012	2013	2014	2015	2016
1.50000	1.50000	1.50000	1.50000	1.50000	1.48000
1.38000	1.89940	1.51500	1.40000	1.40000	1.27000
0.26000	0.24000	**N/A	**N/A	**N/A	**N/A
1.03000	1.07000	1.05000	1.05000	0.95000	0.89000
1.35000	1.43000	1.36000	1.35000	1.30000	1.26000
0.82000	0.85000	0.86000	0.86500	0.84500	0.84000
0.86250	0.86250	0.90850	0.87500	0.84000	0.82250
1.02000	1.00000	1.00000	0.97000	0.92000	0.84000
0.68000	0.68000	0.68000	0.68000	0.63000	0.62000
0.63000	0.63000	0.62000	0.57000	0.51500	0.44000
0.52000	0.52000	0.52000	0.52000	0.50000	0.49000
0.55000	0.55000	0.55000	0.55000	0.54000	0.49000
0.43000	0.43000	0.43000	0.43000	0.42000	0.40000
0.88000	0.89500	0.89500	0.89500	0.90250	0.90000
1.04000	1.17000	1.12000	1.07000	0.95000	0.94500
0.88000	0.88000	0.88000	0.98000	0.98000	0.96000
0.95000	0.95000	0.95000	0.95000	0.94000	0.84000
0.90000	0.91000	0.91000	0.91000	0.91000	0.91000
1.45000	1.45000	1.40000	1.27000	1.05000	0.94000
1.50000	1.50000	1.45000	1.28000	1.16000	1.07000
1.50000	1.50000	1.47000	1.39000	1.25000	1.21000
0.46500	0.44500	0.41000	0.36000	0.22250	0.10000
0.40000	0.40000	0.40000	0.40000	0.39345	0.39000
0.40000	0.40000	0.38500	0.38500	0.35500	0.08000
0.37000	0.35000	0.33000	0.33000	0.32000	0.32930
0.77000	0.77000	0.71000	0.66000	0.58000	0.50000
0.52000	0.50000	0.49000	0.46000	0.34500	0.30000
0.44000	0.44000	0.44000	0.41000	0.29000	0.19000
0.66000	0.65000	0.65000	0.62000	0.44000	0.34000
0.30000	0.30000	0.30000	0.30000	0.30000	0.29000
0.38000	0.38000	0.37000	0.34000	0.34000	0.29000
0.50000	0.50000	0.50000	0.48000	0.46000	0.44000
1.22000	1.21000	1.18000	1.14000	1.08000	1.07000
0.69000	0.68000	0.68000	0.65000	0.48000	0.43000
0.77000	0.77000	0.77000	0.75000	0.70000	0.70000
0.71000	0.71000	0.71000	0.70000	0.64000	0.60000
1.20000	1.20000	1.20000	1.17000	1.12000	1.12000
1.00000	1.04000	1.04000	1.01500	0.99000	0.97500
1.15000	1.15500	1.15500	1.15500	1.10000	1.09900
0.99000	0.99000	0.99000	0.95000	0.95000	0.86000
0.70000	0.70000	0.70000	0.70000	0.70000	0.70000
0.67000	0.67000	0.65000	0.57000	0.42000	0.34000
0.75000	0.74000	0.73000	0.72000	0.66000	0.63000
1.01000	1.01000	1.01000	1.01000	1.01000	1.03000
1.50000	1.50000	1.50000	1.50000	1.43000	1.43000
**N/A	**N/A	**N/A	1.45000	1.45000	1.45000
1.30000	1.35000	1.35000	1.35000	1.30000	1.30000
**N/A	**N/A	**N/A	**N/A	**N/A	1.00000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2007	2008	2009	2010
Political Subdivision: (continued)				
Fort Bend County MUD 136	0.63000	0.62000	0.62000	0.57000
Fort Bend County MUD 137	0.63000	0.62000	0.57000	0.57000
Fort Bend County MUD 138	0.63000	0.62000	0.57000	0.57000
Fort Bend County MUD 139	**N/A	**N/A	**N/A	0.57000
Fort Bend County MUD 140	1.25000	1.25000	1.25000	1.25000
Fort Bend County MUD 141	1.39000	**N/A	**N/A	**N/A
Fort Bend County MUD 142	1.32000	1.32000	1.32000	1.32000
Fort Bend County MUD 143	1.25000	1.31000	1.35000	1.35000
Fort Bend County MUD 144	0.80000	0.80000	0.80000	0.80000
Fort Bend County MUD 145	1.25000	1.25000	1.25000	1.25000
Fort Bend County MUD 146	1.20000	1.20000	1.15000	1.15000
Fort Bend County MUD 147	0.95000	0.95000	0.95000	0.95000
Fort Bend County MUD 148	0.90000	0.90000	0.90000	0.90000
Fort Bend County MUD 149	0.80000	0.80000	0.80000	0.70000
Fort Bend County MUD 151	1.30000	1.30000	1.30000	1.27000
Fort Bend County MUD 152	1.45000	1.45000	1.45000	1.45000
Fort Bend County MUD 155	1.39000	1.39000	1.39000	1.39000
Fort Bend County MUD 156	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 158	1.45000	1.45000	1.45000	1.45000
Fort Bend County MUD 159	0.84000	0.84000	0.84000	0.84000
Fort Bend County MUD 161	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 162	0.55000	0.70000	0.74000	0.80000
Fort Bend County MUD 163	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 165	1.25000	1.31000	1.35000	1.36000
Fort Bend County MUD 167	0.85000	0.85000	0.85000	0.89000
Fort Bend County MUD 168	1.03000	**N/A	**N/A	**N/A
Fort Bend County MUD 169	**N/A	**N/A	**N/A	1.29500
Fort Bend County MUD 170	**N/A	**N/A	1.29400	1.29500
Fort Bend County MUD 171	**N/A	1.29400	1.29400	1.29500
Fort Bend County MUD 172	**N/A	**N/A	**N/A	1.29500
Fort Bend County MUD 173	**N/A	**N/A	**N/A	1.29500
Fort Bend County MUD 176	0.70000	0.65000	0.65000	0.65000
Fort Bend County MUD 182	0.91000	**N/A	**N/A	**N/A
Fort Bend County MUD 184	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 185	**N/A	1.25000	1.25000	1.25000
Fort Bend County MUD 187	**N/A	1.00000	1.00000	1.00000
Fort Bend County MUD 192	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 194	**N/A	**N/A	1.25000	1.25000
Fort Bend County MUD 199	**N/A	**N/A	**N/A	0.60000
Fort Bend County MUD 206	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 207	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 215	**N/A	**N/A	**N/A	**N/A
Fort Bend County WC&ID 2	0.18000	0.18000	0.18000	0.18000
Fort Bend County WC&ID 3	0.50000	0.48000	0.48000	0.45000
Fort Bend County WC&ID 8	0.95000	0.95000	0.95000	0.95000
Fort Bend County WID 24	**N/A	**N/A	**N/A	**N/A

2011	2012	2013	2014	2015	2016
0.57000	0.54000	0.54000	0.50000	0.43000	0.42000
0.57000	0.54000	0.48000	0.43000	0.42000	0.41500
0.57000	0.54000	0.48000	0.44500	0.43500	0.41500
0.57000	0.54000	0.54000	0.44000	0.41000	0.41000
1.25000	1.34000	1.34000	1.34000	1.25000	1.25000
**N/A	**N/A	**N/A	1.15000	1.15000	1.35000
1.32000	1.27000	1.17000	0.95000	0.85000	0.77000
1.36000	1.34000	1.30000	1.26000	1.26000	1.24000
0.80000	0.80000	0.80000	0.80000	0.80000	0.80000
1.25000	1.25000	1.25000	1.25000	1.23000	1.21500
1.15000	1.10000	1.02000	1.01000	0.94000	0.87000
0.95000	0.95000	0.95000	0.95000	0.95000	0.95000
0.90000	0.90000	0.90000	0.90000	0.88000	0.83000
0.70000	0.70000	0.70000	0.70000	0.65000	0.50000
1.26000	1.26000	1.26000	1.22000	1.11000	1.00000
1.45000	1.45000	1.45000	1.45000	1.37000	1.28000
1.39000	1.39000	1.39000	1.29000	1.14000	1.04000
**N/A	**N/A	1.50000	1.45000	1.25000	1.05000
1.45000	1.45000	1.45000	1.39000	1.25000	1.12000
0.84000	0.84000	0.84000	0.78000	0.72000	0.72000
**N/A	**N/A	0.90620	0.90620	0.90000	0.90000
1.00000	1.12000	1.12000	1.12000	1.09000	1.09000
**N/A	**N/A	0.90000	0.90000	0.90000	0.90000
1.37000	1.37000	1.37000	1.37000	1.32000	1.25000
0.89000	0.87000	0.89000	0.89000	0.85000	0.85000
**N/A	**N/A	**N/A	**N/A	**N/A	**N/A
1.29500	1.29727	1.30380	1.32260	1.33926	1.34399
1.29500	1.29727	1.30380	1.32260	1.33926	1.34399
1.29500	1.28328	1.26500	1.22000	1.16000	1.12000
1.29500	1.29727	1.30380	1.32260	1.28180	1.21500
1.29500	1.29727	1.30380	1.32260	1.33926	1.34220
0.65000	0.65000	0.55000	0.55000	0.55000	0.55000
**N/A	**N/A	**N/A	1.50000	1.50000	1.50000
**N/A	**N/A	**N/A	1.40000	1.50000	1.50000
1.25000	1.25000	1.20000	1.17000	1.04000	1.03000
1.00000	1.00000	1.00000	1.00000	0.97000	0.93000
**N/A	**N/A	**N/A	1.50000	1.50000	1.50000
1.25000	1.25000	1.25000	1.25000	1.25000	1.25000
0.60000	0.60000	0.60000	0.60000	0.60000	0.60000
**N/A	**N/A	**N/A	1.40000	1.40000	1.50000
**N/A	**N/A	**N/A	1.00000	1.00000	1.00000
**N/A	**N/A	**N/A	**N/A	**N/A	1.00000
0.18000	0.18000	0.18000	0.18000	0.18000	0.21250
0.45000	0.45000	0.45000	0.45000	0.44000	0.44000
0.95000	1.05000	1.18000	1.10000	1.07000	1.07000
**N/A	**N/A	1.45000	1.45000	**N/A	**N/A

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2007	2008	2009	2010
Political Subdivision: (continued)				
Fort Bend ESD 1	0.06250	0.06250	0.07500	0.07500
Fort Bend ESD 2	0.09200	0.08830	0.09600	0.09800
Fort Bend ESD 3	0.06750	0.06750	0.07900	0.08460
Fort Bend ESD 4	0.08897	0.08502	0.08234	0.07804
Fort Bend ESD 5	**N/A	0.08000	0.07997	0.07997
Fort Bend ESD 6	**N/A	**N/A	**N/A	**N/A
Fort Bend ESD 8	**N/A	**N/A	**N/A	**N/A
Fort Bend Fresh Water Supply 1	1.00000	1.00000	1.00000	1.00000
Fort Bend Fresh Water Supply 2	0.50000	0.50000	0.49900	0.50000
Fort Bend-Harris ESD 100	0.10000	0.09473	0.09697	0.09000
Fort Bend-Waller MUD 2	**N/A	**N/A	**N/A	**N/A
Fort Bend-Waller MUD 3	**N/A	**N/A	**N/A	**N/A
Fort Bend Independent School District	1.25000	1.27000	1.30500	1.34000
Fort Bend Parkway Road District	0.05443	0.05443	0.01483	**N/A
Fulshear, City of	0.20592	0.20592	0.20592	0.20592
Fulshear MUD 1	**N/A	1.19000	1.19000	1.19000
Fulshear MUD 2	**N/A	**N/A	**N/A	**N/A
Fulshear MUD 3A	**N/A	**N/A	**N/A	**N/A
Grand Mission MUD 1	1.05000	1.10000	1.10000	1.10000
Grand Mission MUD 2	1.25000	1.31000	1.31000	1.31000
Grand Lakes MUD 1	0.79000	0.79000	0.65000	0.63000
Grand Lakes MUD 2	0.70000	0.70000	0.46500	0.45500
Grand Lakes MUD 4	0.82000	0.82000	0.79000	0.79000
Grand Lakes WCID	0.09500	0.09500	0.08750	0.08250
Harris County MUD 393	**N/A	**N/A	**N/A	**N/A
Harris-Fort Bend EMS District	**N/A	**N/A	**N/A	**N/A
Harris-Fort Bend MUD 1	0.88000	0.88000	0.77000	0.75000
Harris-Fort Bend MUD 3	1.25000	1.25000	1.25000	1.25000
Harris-Fort Bend MUD 4	0.96000	0.96000	0.96000	0.95000
Harris-Fort Bend MUD 5	0.82000	0.82000	0.75000	0.73000
Houston, City of	**N/A	0.64375	0.63875	0.63875
HCC Stafford	0.09518	0.09243	0.09222	0.09222
HCC Missouri City	0.09518	0.09243	0.09222	0.09222
Imperial Redevelopment District	**N/A	1.00000	**N/A	**N/A
Katy, City of	**N/A	0.60540	0.59372	0.59372
Katy ISD	1.52660	1.52660	1.52660	1.52660
Kendleton, City of	0.76503	0.76632	0.89100	0.70627
Kendleton ISD	1.23170	1.20500	1.20830	**N/A
Kingsbridge MUD	0.80000	0.78000	0.78000	0.78000
Lamar Consolidated I.S.D.	1.29765	1.29765	1.29765	1.36455
Meadowcreek MUD	0.10000	0.10000	0.10000	0.10000
Meadows Place, City of	0.79000	0.79000	0.83000	0.89500
Memorial MUD	**N/A	0.52000	0.54000	0.55500
Mission Bend MUD 1	0.28000	0.25000	0.25000	0.25000
Missouri City, City of	0.49926	0.51724	0.52840	0.52840
Needville, City of	0.42284	0.39169	0.39153	0.38151
Needville Independent School District	1.27929	1.45600	1.48400	1.51999
North Mission Glen MUD	0.52000	0.52000	0.54400	0.57100

2011	2012	2013	2014	2015	2016
0.07500	0.07500	0.07500	0.07500	0.07500	0.07500
0.09800	0.09800	0.09800	0.09800	0.09800	0.09800
0.09100	0.09100	0.09100	0.09100	0.10000	0.10000
0.07827	0.08103	0.07964	0.09000	0.10000	0.10000
0.08298	0.08553	0.08341	0.07904	0.07135	0.07900
**N/A	**N/A	**N/A	**N/A	0.10000	0.10000
**N/A	**N/A	**N/A	**N/A	0.10000	0.10000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.51000	0.54000	0.54000	0.56000	0.55700	0.55210
0.09000	0.09000	0.08840	0.08840	0.07951	0.07321
**N/A	**N/A	0.80000	0.80000	0.80000	0.80000
**N/A	**N/A	**N/A	**N/A	0.93000	0.93000
1.34000	1.34000	1.34000	1.34000	1.34000	1.34000
**N/A	**N/A	**N/A	**N/A	**N/A	**N/A
0.20592	0.20366	0.19713	0.17829	0.16163	0.15690
1.19000	1.19000	1.19000	1.19000	1.19000	1.17000
**N/A	**N/A	**N/A	**N/A	1.20000	1.20000
**N/A	**N/A	**N/A	**N/A	1.50000	1.50000
1.10000	1.15000	1.12000	1.02000	0.90000	0.82000
1.31000	1.31000	1.31000	1.30000	1.25000	1.20000
0.54000	0.54000	0.54000	0.54000	0.51500	0.49500
0.44500	0.43750	0.36950	0.35000	0.32000	0.30750
0.77000	0.76000	0.73000	0.68000	0.60000	0.57250
0.08250	0.08250	0.07850	0.07300	0.06650	**N/A
**N/A	**N/A	1.02000	0.91000	0.86000	**N/A
**N/A	**N/A	**N/A	**N/A	**N/A	**N/A
0.73000	0.70000	0.68500	0.68500	0.65500	0.61000
1.25000	1.24000	1.19000	1.07000	0.97000	0.92000
0.95000	0.88000	0.82000	0.82000	0.82000	0.80000
0.71000	0.71000	0.70000	0.65000	0.59000	0.54000
0.63875	0.63875	0.63875	0.63108	0.60112	0.58642
0.09722	0.09717	0.09717	0.10689	0.10194	0.10026
0.09722	0.09717	0.09717	0.10689	0.10194	0.10026
**N/A	**N/A	1.10000	1.10000	1.10000	1.10000
0.59372	0.58672	0.56672	0.54672	0.52672	0.50672
1.52660	1.52660	1.52660	1.52660	1.51660	1.51660
0.69923	0.63933	0.66908	0.69771	0.78500	0.78500
1.20830	**N/A	**N/A	**N/A	**N/A	**N/A
0.78000	0.78000	0.78000	0.78000	0.71000	0.66000
1.39005	1.39005	1.39005	1.39005	1.39005	1.39005
0.10000	0.10000	0.10000	0.10000	0.10000	0.10000
0.89869	0.89500	0.89500	0.89500	0.86800	0.83200
0.55000	0.54000	0.54000	0.51000	0.48000	0.44000
0.25000	0.25000	0.28000	0.28000	0.27750	0.26000
0.52840	0.54480	0.57375	0.56500	0.54468	0.56010
0.39779	0.40121	0.38551	0.37359	0.38117	0.39999
1.57958	1.64958	1.64958	1.59995	1.57300	1.54000
0.64110	0.65110	0.65110	0.60000	0.55000	0.52000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2007	2008	2009	2010
Political Subdivision: (continued)				
Orchard, City of	0.30750	0.33123	0.39601	0.39267
Palmer Plantation MUD 1	0.68000	0.68000	0.69000	0.73500
Palmer Plantation MUD 2	0.49000	0.49000	0.49800	0.51500
Pearland, City of	0.65260	0.65260	0.65260	0.66510
Pecan Grove MUD	0.47000	0.46800	0.46800	0.55000
Plantation MUD	0.63000	0.63000	0.66000	0.66000
Renn Road MUD	**N/A	0.63000	0.63000	0.66500
Richmond, City of	0.79000	0.79000	0.78650	0.78650
Rosenberg, City of	0.54500	0.52020	0.50000	0.50000
Sienna Plantation LID	0.58000	0.49000	0.49000	0.49000
Sienna Plantation Management	0.92000	1.01000	1.01000	1.01000
Sienna Plantation MUD 2	0.72000	0.71000	0.71000	0.71000
Sienna Plantation MUD 3	0.75000	0.75000	0.73000	0.72000
Sienna Plantation MUD 4	**N/A	**N/A	**N/A	**N/A
Sienna Plantation MUD 10	0.90000	0.94000	0.94000	0.94000
Sienna Plantation MUD 12	0.90000	0.94000	0.94000	0.94000
Simonton, City of	0.27000	0.27000	0.27000	0.27000
Stafford Municipal School District	1.25000	1.23500	1.23000	1.11000
Sugar Land, City of	0.30000	0.30000	0.30000	0.30000
West Keegans Bayou I.D.	0.12100	0.12100	0.12100	1.05000
West Harris County MUD 4	**N/A	0.90000	0.95000	0.11100
Wharton County Junior College	0.13485	0.13797	0.14666	0.14448
Willow Creek Farms MUD	**N/A	1.25000	1.25000	1.25000
Willow Fork Drainage District	0.20000	0.19000	0.19000	0.19000
Willow Point MUD	**N/A	**N/A	**N/A	**N/A
Woodcreek Reserve MUD	0.60000	0.60000	0.60000	0.60000

Source of data: Fort Bend County Central Appraisal District.

All tax rates are shown per \$100 assessed value at 100% assessment ratio.

**N/A - Political entity not in existence at this time or taxes not yet levied. Data provided by the Fort Bend Economic Development Council.

2011	2012	2013	2014	2015	2016
0.42380	0.39475	0.37887	0.37887	0.37153	0.34788
0.73500	0.73500	0.75500	0.75500	0.56000	0.48000
0.51500	0.54000	0.54000	0.53000	0.49000	0.46000
0.68510	0.70500	0.70510	0.71210	0.70530	0.68120
0.55000	0.56000	0.65500	0.65500	0.64000	0.62500
0.74000	0.74000	0.74000	0.74000	0.68500	0.64500
0.69000	0.76000	0.76000	0.75000	0.75000	0.72000
0.78650	0.78650	0.78000	0.77000	0.75500	0.73500
0.50000	0.51000	0.50000	0.49000	0.47000	0.47000
0.49000	0.49000	0.49000	0.49000	0.47000	0.45000
1.01000	1.01000	1.01000	1.01000	1.03000	1.05000
0.71000	0.71000	0.71000	0.71000	0.65000	0.59000
0.72000	0.72000	0.71000	0.71000	0.63000	0.59000
**N/A	**N/A	**N/A	1.01000	1.03000	1.05000
0.94000	0.94000	0.94000	0.94000	0.94000	0.84000
0.94000	0.94000	0.94000	0.94000	0.94000	0.88000
0.27000	0.27000	0.26000	0.26000	0.24000	0.23000
1.22000	1.25000	1.25000	1.24005	1.23005	1.23005
0.30245	0.30895	0.30895	0.31595	0.31595	0.31595
0.11100	0.10000	0.10000	0.10000	0.09500	0.09400
1.06000	1.09000	1.09000	1.09000	1.08000	1.00000
0.14414	0.13821	0.13419	0.12656	0.13028	0.13706
1.25000	1.25000	1.25000	1.25000	1.15000	1.09500
0.19000	0.19000	0.19000	0.19000	0.18500	0.18500
**N/A	**N/A	1.50000	1.50000	1.50000	1.50000
0.60000	0.60000	0.60000	0.60000	0.60000	0.60000



FORT BEND COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago
(UNAUDITED)

Taxpayer	Fiscal Year 2017			Fiscal Year 2008		
	Assessed Value	Rank	Percentage of Total Net Assessed Valuation	Assessed Value	Rank	Percentage of Total Net Assessed Valuation
NRG Texas LP	\$ 690,238,490	1	1.185	\$ 1,799,052,080	1	5.373
Centerpoint Energy Inc.	294,520,410	2	0.506	221,152,430	2	0.661
Katy Mills Mall LTD Partnership	123,078,450	3	0.211	148,319,680	5	0.443
Tramontina USA Inc.	96,475,390	4	0.166	98,752,240	7	
Fairfield Industries	95,618,640	5	0.164			
LCFRE Sugar Land Town Square LLC	88,627,390	6	0.152			
AmerisourceBergen Drug Corporation	81,268,740	7	0.140			
First Colony Mall LLC	81,007,090	8	0.139			
Brazos Valley Energy	80,960,490	9	0.139			
Schlumberger Technology Corp	79,235,660	10	0.136			
Texas Instruments, Inc.				157,258,290	3	0.47
Conocophillips Company				148,455,640	4	0.44
STC Manufacturing Group				101,650,560	6	0.30
Lakepointe Assets LLC				89,443,550	8	0.27
Texas Genco LP				87,398,320	9	
Jetta Operating Company Inc.				71,518,610	10	
Subtotal	1,711,030,750		2.94 %	2,923,001,400		7.96 %
Other taxpayers	<u>56,536,181,673</u>		<u>97.06</u>	<u>30,558,332,049</u>		<u>92.04</u>
Total	<u><u>\$ 58,247,212,423</u></u>		<u><u>100.00 %</u></u>	<u><u>\$ 33,481,333,449</u></u>		<u><u>100.00 %</u></u>

Source of data: Fort Bend County Central Appraisal District.

FORT BEND COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

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
2007	2008	\$ 173,203,701	\$ (1,085,458)	\$ 172,118,243	\$ 169,011,211	98.19%
2008	2009	190,430,794	(1,534,628)	188,896,166	186,012,685	98.47%
2009	2010	191,862,995	5,401,838	197,264,833	194,801,626	98.75%
2010	2011	193,704,140	2,110,159	195,814,299	193,251,014	98.69%
2011	2012	197,913,656	413,902	198,327,558	196,106,467	98.88%
2012	2013	198,853,734	7,359,083	206,212,818	204,426,149	99.13%
2013	2014	220,732,237	65,763	220,798,001	219,405,724	99.37%
2014	2015	231,440,796	9,398,486	240,839,282	239,321,688	99.37%
2015	2016	261,554,958	7,193,106	268,748,065	267,472,379	99.53%
2016	2017	289,365,323	(2,778,140)	286,587,183	284,725,066	99.35%

Collections in Subsequent Years	Total Tax Collections	Total Tax Collections as a Percentage of Adjusted Levy
\$ 2,814,521	\$ 171,825,733	99.83%
2,669,991	188,682,676	99.89%
2,259,122	197,060,747	99.90%
2,354,214	195,605,228	99.89%
1,999,323	198,105,790	99.89%
1,543,279	205,969,428	99.88%
1,102,884	220,508,608	99.87%
1,118,083	240,439,771	99.83%
646,130	268,118,509	99.77%
	284,725,066	99.35%

FORT BEND COUNTY, TEXAS
RATIO OF NET LONG-TERM DEBT TO ASSESSED VALUE
PERSONAL INCOME, AND LONG-TERM DEBT PER CAPITA
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

Tax Year	Fiscal Year	Population (1)	Net Assessed Value	General Obligation Bonds (2)	Tax Notes	Total Long-Term Debt (2)
2007	2008	531,660	\$ 33,481,333,449	\$ 238,044,854	\$	\$ 238,044,854
2008	2009	547,876	38,064,280,267	350,787,773		350,787,773
2009	2010	581,830	38,405,455,145	343,448,573		343,448,573
2010	2011	606,786	37,368,043,796	330,308,251		330,308,251
2011	2012	639,969	38,034,487,112	381,602,454		381,602,454
2012	2013	643,408	39,439,947,054	364,812,865		364,812,865
2013	2014	652,365	41,977,668,270	347,708,537		347,708,537
2014	2015	685,345	45,576,901,817	376,265,782		376,265,782
2015	2016	716,087	53,358,083,200	473,004,495		473,004,495
2016	2017	741,237	58,247,212,423	520,033,007	3,808,978	523,841,985

(1) Source of data: Fort Bend Economic Development Council.

(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.

Amounts Available in Debt Service Fund (2)	Net Long-Term Debt	Personal Income	Percent of Personal Income	Long-Term Debt to Assessed Value	Long-Term Debt Per Capita
\$ 4,290,890	\$ 233,753,964	\$ 20,218,050,000	1.18%	0.70%	\$ 448
5,956,061	344,831,712	22,319,780,000	1.57%	0.91%	640
4,844,023	338,604,550	20,455,780,000	1.68%	0.88%	590
5,169,725	325,138,526	22,444,080,000	1.47%	0.87%	544
3,977,092	377,625,362	27,002,708,000	1.41%	0.99%	596
2,461,472	362,351,393	29,242,120,000	1.25%	0.92%	567
2,739,786	344,968,751	30,215,817,000	1.15%	0.82%	533
2,764,772	373,501,010	32,349,654,690	1.16%	0.82%	549
1,071,278	471,933,217	40,162,314,000	1.18%	0.88%	661
9,852,755	513,989,230	43,394,237,691	1.21%	0.88%	707

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
Fiscal Year 2017
(UNAUDITED)

page 1 of 4

<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Applicable Percentage</u>	<u>Overlapping Debt</u>
Fort Bend County	\$ 523,841,985 ⁽¹⁾	100.00%	\$ 523,841,985
<u>Special Districts:</u>			
Big Oaks MUD	16,776,108	100.00%	16,776,108
Blue Ridge West MUD	2,380,000	100.00%	2,380,000
Burney Road MUD	9,565,090	100.00%	9,565,090
Cinco MUD # 1	5,851,250	100.00%	5,851,250
Cinco MUD # 2	9,839,938	100.00%	9,839,938
Cinco MUD # 5	7,213,048	100.00%	7,213,048
Cinco MUD # 7	10,911,224	100.00%	10,911,224
Cinco MUD # 8	12,728,584	100.00%	12,728,584
Cinco MUD # 10	9,569,812	100.00%	9,569,812
Cinco MUD # 12	6,278,108	100.00%	6,278,108
Cinco MUD # 14	20,671,238	100.00%	20,671,238
Cinco Southwest MUD # 1	1,155,995	100.00%	1,155,995
Cinco Southwest MUD # 2	74,486,355	100.00%	74,486,355
Cinco Southwest MUD # 3	66,095,663	100.00%	66,095,663
Cinco Southwest MUD # 4	73,242,890	100.00%	73,242,890
First Colony MUD # 9	10,174,065	100.00%	10,174,065
First Colony MUD # 10	13,158,630	100.00%	13,158,630
Fort Bend Co FWSD # 1	23,498,650	100.00%	23,498,650
Fort Bend Co LID # 2	12,290,000	100.00%	12,290,000
Fort Bend Co LID # 6	10,430,000	100.00%	10,430,000
Fort Bend Co LID # 7	24,915,000	100.00%	24,915,000
Fort Bend Co LID # 10	12,598,137	100.00%	12,598,137
Fort Bend Co LID # 11	16,439,242	100.00%	16,439,242
Fort Bend Co LID # 12	12,505,000	100.00%	12,505,000
Fort Bend Co LID # 14	3,465,000	100.00%	3,465,000
Fort Bend Co LID # 15	89,620,414	100.00%	89,620,414
Fort Bend Co LID # 17	56,411,628	100.00%	56,411,628
Fort Bend Co LID # 19	33,356,998	100.00%	33,356,998
Fort Bend Co LID # 20	2,355,526	100.00%	2,355,526
Fort Bend Co Municipal Mgmt # 1	4,570,000	100.00%	4,570,000
Fort Bend Co MUD # 2	13,832,326	100.00%	13,832,326
Fort Bend Co MUD # 5	11,725,840	100.00%	11,725,840
Fort Bend Co MUD # 19	648,959	100.00%	648,959
Fort Bend Co MUD # 23	56,152,589	100.00%	56,152,589
Fort Bend Co MUD # 24	8,203,188	100.00%	8,203,188
Fort Bend Co MUD # 25	95,167,714	100.00%	95,167,714
Fort Bend Co MUD # 26	10,725,000	100.00%	10,725,000
Fort Bend Co MUD # 30	70,291,989	99.97%	70,270,901
Fort Bend Co MUD # 34	16,423,519	100.00%	16,423,519
Fort Bend Co MUD # 35	32,194,242	100.00%	32,194,242
Fort Bend Co MUD # 41	1,982,591	100.00%	1,982,591
Fort Bend Co MUD # 42	9,095,000	100.00%	9,095,000
Fort Bend Co MUD # 46	11,134,808	100.00%	11,134,808
Fort Bend Co MUD # 47	6,051,558	100.00%	6,051,558
Fort Bend Co MUD # 48	15,863,159	100.00%	15,863,159
Fort Bend Co MUD # 49	685,539	100.00%	685,539
Fort Bend Co MUD # 50	53,623,360	100.00%	53,623,360
Fort Bend Co MUD # 57	50,448,113	100.00%	50,448,113
Fort Bend Co MUD # 58	100,333,552	100.00%	100,333,552
Fort Bend Co MUD # 66	1,644,311	100.00%	1,644,311

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
Fiscal Year 2017
(UNAUDITED)

page 2 of 4

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend Co MUD # 81	4,170,000	100.00%	4,170,000
Fort Bend Co MUD # 94	4,392,308	100.00%	4,392,308
Fort Bend Co MUD # 106	6,080,000	100.00%	6,080,000
Fort Bend Co MUD # 108	1,090,000	100.00%	1,090,000
Fort Bend Co MUD # 109	8,320,000	100.00%	8,320,000
Fort Bend Co MUD # 111	3,324,792	100.00%	3,324,792
Fort Bend Co MUD # 112	3,752,826	100.00%	3,752,826
Fort Bend Co MUD # 115	9,872,491	100.00%	9,872,491
Fort Bend Co MUD # 116	24,580,005	100.00%	24,580,005
Fort Bend Co MUD # 117	14,020,162	100.00%	14,020,162
Fort Bend Co MUD # 118	26,015,780	100.00%	26,015,780
Fort Bend Co MUD # 119	17,035,000	100.00%	17,035,000
Fort Bend Co MUD # 121	31,976,467	100.00%	31,976,467
Fort Bend Co MUD # 122	17,044,820	100.00%	17,044,820
Fort Bend Co MUD # 123	27,757,727	100.00%	27,757,727
Fort Bend Co MUD # 124	9,910,000	100.00%	9,910,000
Fort Bend Co MUD # 128	63,750,439	100.00%	63,750,439
Fort Bend Co MUD # 129	19,405,980	100.00%	19,405,980
Fort Bend Co MUD # 130	9,801,859	100.00%	9,801,859
Fort Bend Co MUD # 131	2,257,628	100.00%	2,257,628
Fort Bend Co MUD # 133	54,703,108	100.00%	54,703,108
Fort Bend Co MUD # 134B	19,287,584	100.00%	19,287,584
Fort Bend Co MUD # 134C	82,498,059	100.00%	82,498,059
Fort Bend Co MUD # 134	10,485,000	100.00%	10,485,000
Fort Bend Co MUD # 136	4,225,623	100.00%	4,225,623
Fort Bend Co MUD # 137	27,737,898	100.00%	27,737,898
Fort Bend Co MUD # 138	38,629,553	100.00%	38,629,553
Fort Bend Co MUD # 139	13,105,925	100.00%	13,105,925
Fort Bend Co MUD # 140	17,686,732	100.00%	17,686,732
Fort Bend Co MUD # 142	65,050,000	100.00%	65,050,000
Fort Bend Co MUD # 143	28,622,427	100.00%	28,622,427
Fort Bend Co MUD # 144	14,777,753	100.00%	14,777,753
Fort Bend Co MUD # 145	4,053,151	100.00%	4,053,151
Fort Bend Co MUD # 146	42,084,401	100.00%	42,084,401
Fort Bend Co MUD # 148	4,610,973	100.00%	4,610,973
Fort Bend Co MUD # 149	25,022,050	100.00%	25,022,050
Fort Bend Co MUD # 151	66,568,405	100.00%	66,568,405
Fort Bend Co MUD # 152	7,954,421	100.00%	7,954,421
Fort Bend Co MUD # 155	23,931,280	100.00%	23,931,280
Fort Bend Co MUD # 156	17,455,622	100.00%	17,455,622
Fort Bend Co MUD # 158	13,318,179	100.00%	13,318,179
Fort Bend Co MUD # 159	4,547,483	100.00%	4,547,483
Fort Bend Co MUD # 161	12,241,321	100.00%	12,241,321
Fort Bend Co MUD # 162	8,452,627	100.00%	8,452,627
Fort Bend Co MUD # 163	5,500,000	100.00%	5,500,000
Fort Bend Co MUD # 165	30,138,471	100.00%	30,138,471
Fort Bend Co MUD # 167	24,505,000	100.00%	24,505,000
Fort Bend Co MUD # 169	595,230	100.00%	595,230
Fort Bend Co MUD # 170	16,914,414	100.00%	16,914,414
Fort Bend Co MUD # 171	47,194,858	100.00%	47,194,858
Fort Bend Co MUD #172	65,755,308	100.00%	65,755,308
Fort Bend Co MUD # 173	12,422,688	100.00%	12,422,688

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
Fiscal Year 2017
(UNAUDITED)

page 3 of 4

<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Applicable Percentage</u>	<u>Overlapping Debt</u>
Fort Bend Co MUD # 176	3,682,497	100.00%	3,682,497
Fort Bend Co MUD # 182	15,970,000	100.00%	15,970,000
Fort Bend Co MUD # 185	25,130,313	100.00%	25,130,313
Fort Bend Co MUD # 187	29,370,895	100.00%	29,370,895
Fort Bend Co MUD # 194	27,612,909	100.00%	27,612,909
Fort Bend Co MUD # 199	1,797,016	100.00%	1,797,016
Fort Bend Co WC&ID # 3	2,717,893	100.00%	2,717,893
Fort Bend Co WC&ID # 8	1,745,122	100.00%	1,745,122
Fulshear MUD # 1	12,209,401	100.00%	12,209,401
Grand Lakes MUD # 1	9,766,343	100.00%	9,766,343
Grand Lakes MUD # 2	6,305,592	100.00%	6,305,592
Grand Lakes MUD # 4	13,149,995	100.00%	13,149,995
Grand Lakes WC&ID	3,630,000	100.00%	3,630,000
Grand Mission MUD # 1	32,479,319	100.00%	32,479,319
Grand Mission MUD # 2	18,844,975	100.00%	18,844,975
Imperial Redevelopment Dist	12,135,000	100.00%	12,135,000
Palmer Plantation MUD # 2	5,965,578	100.00%	5,965,578
Pecan Grove MUD	50,376,150	100.00%	50,376,150
Plantation MUD	5,480,000	100.00%	5,480,000
Sienna Plantation Levee Improvement Dist	93,971,018	100.00%	93,971,018
Sienna Plantation Management District	30,924,519	100.00%	30,924,519
Sienna Plantation MUD # 2	15,835,047	100.00%	15,835,047
Sienna Plantation MUD # 3	35,364,534	100.00%	35,364,534
Sienna Plantation MUD # 4	20,769,566	100.00%	20,769,566
Sienna Plantation MUD # 10	57,369,338	100.00%	57,369,338
Sienna Plantation MUD # 12	56,290,701	100.00%	56,290,701
Woodcreek Reserve MUD	17,393,756	100.00%	17,393,756
<u>County Line Special Districts:</u>			
Brazoria-Fort Bend Co MUD # 1	75,827,612	43.16%	32,727,197
Brazoria County MUD # 22	10,214,925	0.68%	69,461
Chelford City MUD	7,904,263	55.83%	4,412,950
Cimarron MUD	28,089,571	3.85%	1,081,448
Cinco MUD # 3	5,752,553	86.55%	4,978,835
Cinco MUD # 6	7,089,323	61.24%	4,341,501
Cinco MUD # 9	6,345,833	57.42%	3,643,777
Cornerstones MUD	2,125,000	17.62%	374,425
Fort Bend Co WC&ID # 2	68,671,803	98.88%	67,902,679
Fort Bend-Waller Cty MUD #2	6,895,787	1.39%	95,851
Harris-Fort Bend Cos MUD # 1	12,245,000	86.11%	10,544,170
Harris-Fort Bend Cos MUD # 3	36,705,689	1.14%	418,445
Harris-Fort Bend Cos MUD # 5	19,183,363	94.69%	18,164,726
Harris County MUD # 393	9,625,249	9.78%	941,349
Katy Management District	6,625,000	71.07%	4,708,388
Kingsbridge MUD	21,085,000	96.88%	20,427,148
Mission Bend MUD #1	2,232,635	97.33%	2,173,024
North Mission Glen MUD	22,626,059	99.22%	22,449,576
Renn Road MUD	7,400,000	31.72%	2,347,280
West Harris Co MUD # 4	2,895,000	15.88%	459,726
Willow Creek Farms MUD	22,087,705	0.63%	139,153
Willow Fork Drainage District	41,379,660	92.90%	38,441,704
Willow Point MUD	8,332,649	85.63%	7,135,247
Total Special District Debt (2)			<u>\$ 3,187,659,228</u>

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
Fiscal Year 2017
(UNAUDITED)

page 4 of 4

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
<u>Cities:</u>			
Arcola, City of	\$ 3,280,000	100.00%	\$ 3,280,000
Beasley, City of	233,000	100.00%	233,000
Kendleton, City of	1,625,000	100.00%	1,625,000
Meadows Place, City of	1,310,000	100.00%	1,310,000
Needville, City of	1,550,000	100.00%	1,550,000
Richmond, City of	20,893,113	100.00%	20,893,113
<u>County Line Cities:</u>			
Rosenberg, City of	40,487,000	100.00%	40,487,000
Sugar Land, City of	211,997,242	100.00%	211,997,242
Houston, City of	2,680,470,846	0.48%	12,866,260
Katy, City of	17,115,000	37.24%	6,373,626
Missouri City, City of	79,628,339	95.50%	76,045,064
Pearland, City of	302,680,000	4.20%	12,712,560
Total Cities			<u>\$ 389,372,865</u>
<u>School Districts:</u>			
Fort Bend ISD	831,729,368	100.00%	\$ 831,729,368
Lamar CISD	791,650,000	100.00%	791,650,000
Needville ISD	55,723,285	100.00%	55,723,285
<u>County Line School Districts:</u>			
Brazos ISD	14,214,987	60.83%	8,646,977
Katy ISD	1,638,667,744	38.80%	635,803,085
Stafford MSD	55,267,615	99.60%	55,046,545
Total School Districts			<u>\$ 2,378,599,259</u>
<u>Other:</u>			
Houston Community College System	599,540,000	28.18%	168,950,372
Total Other			<u>\$ 168,950,372</u>
<u>Summary of Total Estimated Overlapping Debt:</u>			
Special Districts			\$ 3,187,659,228
Cities			389,372,865
School Districts			2,378,599,259
Other			168,950,372
Estimated Overlapping Debt			<u>\$ 6,124,581,724</u>
<u>Fort Bend County</u>			
Fort Bend County - Direct Obligations			523,841,985
Total Direct and Estimated Overlapping Debt			<u>\$ 6,648,423,709</u>

(1) County debt outstanding as of September 30, 2017. Includes the Fort Bend Flood Control Water Supply Corporation debt.

(2) Total Special District Debt includes numerous special districts with varying amounts of debt applicable to the County.

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)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Assessed value of real property	\$ 28,931,048,114	\$ 33,294,278,049	\$ 33,574,551,064	\$ 32,877,992,163
Assessed value of personal and other property	<u>4,550,285,335</u>	<u>4,770,002,218</u>	<u>4,830,904,081</u>	<u>4,490,051,633</u>
Total assessed value	<u>\$ 33,481,333,449</u>	<u>\$ 38,064,280,267</u>	<u>\$ 38,405,455,145</u>	<u>\$ 37,368,043,796</u>
Debt Limit, 25% of real property	\$ 7,232,762,029	\$ 8,323,569,512	\$ 8,393,637,766	\$ 8,219,498,041
Amount of debt applicable to debt limit	238,044,854	350,787,773	343,448,573	330,308,251
Less: Assets available in Debt Service Funds for payment of principal	<u>4,290,890</u>	<u>5,956,061</u>	<u>4,844,023</u>	<u>5,169,725</u>
Total amount of debt applicable to debt limit	<u>233,753,964</u>	<u>344,831,712</u>	<u>338,604,550</u>	<u>325,138,526</u>
Legal Debt Margin	<u>\$ 6,999,008,065</u>	<u>\$ 7,978,737,800</u>	<u>\$ 8,055,033,216</u>	<u>\$ 7,894,359,515</u>
Total net debt applicable to to the limit as a percentage of debt limit	3.23%	4.14%	4.03%	3.96%

Source of data: Fort Bend County Central Appraisal District and County Tax Assessor/Collector.

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$ 33,530,169,247	\$ 34,906,683,521	\$ 36,962,606,903	\$ 40,220,320,218	\$ 47,990,163,282	\$ 53,266,960,793
<u>4,504,317,865</u>	<u>4,533,263,533</u>	<u>5,015,061,367</u>	<u>5,356,581,599</u>	<u>5,367,919,918</u>	<u>4,980,251,630</u>
<u>\$ 38,034,487,112</u>	<u>\$ 39,439,947,054</u>	<u>\$ 41,977,668,270</u>	<u>\$ 45,576,901,817</u>	<u>\$ 53,358,083,200</u>	<u>\$ 58,247,212,423</u>
\$ 8,382,542,312	\$ 8,726,670,880	\$ 9,240,651,726	\$ 10,055,080,055	\$ 11,997,540,821	\$ 13,316,740,198
381,602,454	364,812,865	347,708,537	376,265,782	473,004,495	523,841,985
<u>3,977,092</u>	<u>2,461,472</u>	<u>2,739,786</u>	<u>2,764,772</u>	<u>1,086,398</u>	<u>9,852,755</u>
<u>377,625,362</u>	<u>362,351,393</u>	<u>344,968,751</u>	<u>373,501,010</u>	<u>471,918,097</u>	<u>513,989,230</u>
<u>\$ 8,004,916,950</u>	<u>\$ 8,364,319,487</u>	<u>\$ 8,895,682,975</u>	<u>\$ 9,681,579,045</u>	<u>\$ 11,525,622,724</u>	<u>\$ 12,802,750,968</u>
4.50%	4.15%	3.73%	3.71%	3.93%	3.86%

FORT BEND COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2008	531,660	\$ 20,218,050,000	\$ 38,028	4.8%
2009	547,876	22,319,780,000	40,739	7.2%
2010	581,830	20,455,780,000	35,158	8.2%
2011	606,786	22,444,080,000	36,988	7.7%
2012	639,969	27,002,708,000	42,194	6.1%
2013	643,408	29,242,120,000	45,449	5.7%
2014	652,365	30,215,817,000	46,317	5.1%
2015	685,345	32,349,654,690 ⁽¹⁾	47,202	4.4%
2016	716,087	40,162,314,000	56,086	4.9%
2017	741,237	43,394,237,691	58,543	4.6%

Source of data: Fort Bend Economic Development Council

(1) Estimated using 2014 per capita rate of increase

FORT BEND COUNTY, TEXAS**LARGEST EMPLOYERS***Current Year and Nine Years Ago**(UNAUDITED)*

<u>Employer</u>	<u>Fiscal Year 2017</u>		<u>Fiscal Year 2008</u>	
	<u>Local Employees</u>	<u>Rank</u>	<u>Local Employees</u>	<u>Rank</u>
Fort Bend ISD	10,579	1	9,500	1
Lamar CISD	3,188	2	3,016	3
Fort Bend County	2,537	3	1,912	5
Fluor Corporation	2,430	4	4,000	2
Methodist Sugar Land Hospital	2,200	5		
Schlumberger Technology Corp.	1,750	6	2,200	4
Richmond State School	1,300	7	1,396	7
United Parcel Service	1,200	8	1,100	9
Oak Bend Medical Center	1,164	9		
Nalco Company Energy Services	1,100	10		
Texas Instruments			1,400	6
SouthWest Water			1,332	8
Houston Community College			815	10
	<u>27,448</u>		<u>26,671</u>	

Source of data: Fort Bend Economic Development Council

FORT BEND COUNTY, TEXAS**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION****LAST TEN FISCAL YEARS****(UNAUDITED)**

<u>Function</u>	Full-Time Equivalent Employees as of September 30				
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General administration	211.43	217.06	222.89	237.35	224.31
Financial administration	108.78	117.63	117.58	118.58	114.75
Administration of justice *	251.04	256.35	261.90	266.60	412.41
Construction and maintenance	263.08	273.49	275.21	276.06	266.59
Health and human services	168.85	157.90	160.42	160.52	160.25
Cooperative services	13.00	14.00	14.00	13.00	12.00
Public safety	626.35	790.63	782.07	785.87	785.13
Parks and recreation	21.87	22.43	22.25	22.67	23.20
Libraries and education	182.00	170.00	172.00	218.00	224.00
Total Full-Time Equivalents	<u>1,846.40</u>	<u>2,019.49</u>	<u>2,028.32</u>	<u>2,098.65</u>	<u>2,222.64</u>

Source of data: County employment records.

* Note: Prior to fiscal year 2012, the employees of the Juvenile Probation fund were not part of the budget process, and therefore, were not included in the full-time equivalent count.

Full-Time Equivalent Employees as of September 30				
2013	2014	2015	2016	2017
225.71	237.51	242.50	253.27	271.57
114.75	120.00	121.00	127.14	135.14
414.80	429.09	445.02	485.44	506.31
267.71	273.60	269.87	275.19	280.78
163.61	165.84	174.64	199.81	209.40
12.00	12.00	12.00	11.70	11.70
791.98	802.95	805.50	821.01	846.67
23.00	27.34	35.81	36.98	39.06
232.74	232.19	234.86	227.28	235.97
<u>2,246.30</u>	<u>2,300.52</u>	<u>2,341.20</u>	<u>2,437.82</u>	<u>2,536.60</u>

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Administration				
Full-time equivalent count	210.43	218.45	222.89	239.80
Documents filed with County Clerk	423,350	339,335	326,919	260,017
Copies issued by County Clerk	163,492	72,120	72,300	66,852
Technical support calls to IT	36,770	22,396	18,394	26,020
County web-site visits (avg/day)	5,950	6,605	6,960	7,519
Medical claims filed with Risk Management	45,019	51,121	57,433	56,734
On the job accident claims to Risk Management	181	156	177	149
Voter registrations	36,900	29,026	20,579	20,579
Early voting as a percentage of turnout	42.5%	70.6%	61.2%	60.0%
Job openings	308	213	317	317
Employee service awards				
5 years	95	95	97	104
10 years	54	81	60	101
15 years	52	42	38	36
20 years	26	33	17	31
25 years	26	10	15	19
30 years	5	3	2	7
35 years	0	1	0	1
Responses to posted job openings	7,763	12,244	15,266	15,266
Pieces of mail processed	1,400,000	1,600,000	1,800,000	1,800,000
Facilities service requests (avg/month)	256	306	306	330
Bids, RFP's, & SOQ's solicited	98	107	124	90
Purchase orders issued	13,077	15,360	13,469	12,830
Public Transportation trips	118,189	193,095	180,409	247,324
Records Management				
On site storage (cubic footage)	536	211	276	421
Off site storage (cubic footage)	13,279	13,856	12,704	8,219
Financial Administration				
Full-time equivalent count	108.78	111.01	116.58	118.58
Cash receipts processed (count)	10,040	8,250	7,800	7,656
Checks processed (count)	108,500	120,000	120,000	120,000
Expenditures to budget ratio	-9.00%	-8.00%	-9.00%	1.00%
Earned GFOA Certificate of Excellence for CAFR	Yes	Yes	Yes	Yes
Earned GFOA Certificate for Distinguished				
Budget Presentation	Yes	Yes	Yes	Yes
Invoice payment processing (days)	8	10	10	10
Journal entry count (estimated)	2,500	2,000	1,000	1,000

Source of data: various County departments

2012	2013	2014	2015	2016	2017
229.55	225.71	237.51	242.50	253.27	271.57
325,059	184,074	142,784	147,236	144,327	144,172
N/A	N/A	11,689	16,394	17,148	N/A
21,350	N/A	N/A	N/A	N/A	N/A
8,175	8,740	7,960	8,794	9,979	13,332
68,234	54,698	55,301	59,264	55,375	N/A
178	168	184	181	166	167
30,381	36,715	25,976	32,265	43,285	N/A
36.0%	73.0%	45.0%	55.4%	N/A	N/A
310	403	398	391	397	327
157	173	188	120	103	121
76	74	71	78	71	100
54	44	62	54	75	56
36	36	33	40	30	36
20	19	20	22	22	20
12	11	8	14	15	11
4	2	0	0	2	7
10,564	8,972	18,976	21,732	22,438	40,217
1,800,000	1,800,000	1,719,770	1,498,773	1,465,761	1,345,878
370	343	418	402	467	625
62	85	71	N/A	N/A	N/A
12,023	11,324	11,240	N/A	N/A	N/A
320,642	373,685	389,272	382,742	391,372	381,388
857	968	695	N/A	N/A	N/A
10,842	10,235	10,239	N/A	N/A	N/A
114.75	114.75	120.00	121.00	127.14	133.00
8,210	9,470	9,171	9,731	8,922	9,243
51,384	52,242	32,081	30,713	61,811	65,000
N/A	-5.00%	-5.00%	1.01%	1.16%	1.00%
Yes	Yes	Yes	Yes	TBD	TBD
Yes	Yes	Yes	Yes	Yes	TBD
10	10	12	12	10	10
1,056	925	937	969	1,067	1,089

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Administration of Justice				
Full-time equivalent count	250.04	256.35	261.90	266.60
Child Support case inquiries	N/A	50,758	49,635	52,100
Passport applications (count)	8,835	3,500	2,792	2,144
Passport fees collected	\$ 265,050	\$ 87,500	\$ 69,805	\$ 53,600
Worthless check clearance rate	74.40%	83.60%	97.80%	84.40%
Felony case disposition rate	87.40%	87.70%	101.20%	93.50%
Misdemeanor case disposition rate	89.10%	99.50%	N/A	N/A
Misdemeanor case dispositions	N/A	104.3	96.6	116.6
Community Service rehabilitation hours	73,578	75,652	77,578	73,456
Justice Court case filings - Precinct 1 Place 1	5,569	5,341	5,592	5,170
Justice Court case filings - Precinct 1 Place 2	11,908	11,771	9,377	9,905
Justice Court case filings - Precinct 2	6,102	6,102	7,577	7,000
Justice Court case filings - Precinct 3	15,109	23,409	19,952	20,739
Justice Court case filings - Precinct 4	5,825	8,959	8,517	7,195
Justice Court cases disposed - Precinct 1 Place 1	4,558	4,537	6,262	4,724
Justice Court cases disposed - Precinct 1 Place 2	9,762	11,713	8,537	10,441
Justice Court cases disposed - Precinct 2	4,789	4,789	5,275	5,100
Justice Court cases disposed - Precinct 3	11,517	16,015	16,215	15,821
Justice Court cases disposed - Precinct 4	4,623	6,973	7,502	7,744
Construction and Maintenance				
Full-time equivalent count	263.08	272.49	275.21	276.06
Building & right-of-way permits issued	5,500	4,500	4,826	4,260
Tonnage of recyclable diverted from landfills	699	732	676	676
Pounds of hazardous materials collected	145,238	171,109	160,450	160,500
Mileage of drainage channel maintained	2,206	1,988	2,150	1,850
Mileage of county roads - unincorporated areas	1,263	1,404	1,600	1,664
New County road miles constructed - unincorporated areas	50	35	N/A	20
Health and Human Services				
Full-time equivalent count	168.85	157.90	160.42	160.52
Number of clients receiving Social Service assistance annually	5,094	8,888	6,012	5,924
Number of child immunizations annually	10,791	14,398	11,776	11,367
Number of reportable diseases documented	3,473	1,893	3,175	1,360
Number of food establishments inspected	1,424	825	787	986
Number of septic system applications submitted	471	330	361	360
Number of licensed aerobic systems	5,302	5,896	6,203	6,588
Number of citations issued for aerobic system non-compliance	3,604	2,521	3,500	3,535
Number of EMS incident responses	26,242	28,603	26,677	26,850
Number of stray animals impounded	3,613	3,615	4,323	4,141
Number of stray animals euthanized	3,204	2,798	3,599	3,408
Number of stray animals adopted	409	817	727	733
Indigent healthcare clients - annual	1,710	1,314	2,996	2,622

2012	2013	2014	2015	2016	2017
266.41	267.20	281.09	298.02	328.44	345.71
50,150	36,328	33,908	34,971	36,468	40,130
2,909	4,562	6,061	6,638	8,821	9,162
\$ 72,725	\$ 114,050	\$ 151,525	\$ 165,950	\$ 220,525	\$ 229,050
91.20%	79.00%	95.00%	98.00%	95.00%	77.00%
91.90%	100.00%	84.00%	84.00%	99.00%	90.00%
N/A	N/A	N/A	N/A	N/A	N/A
111.0	102.2	93.0	103.0	107.0	105.0
70,270	70,605	89,853	85,296	85,586	78,000
5,582	4,646	3,772	4,234	3,916	3,976
11,513	11,581	10,955	10,365	11,306	12,433
6,851	6,616	5,548	5,583	7,115	6,839
19,895	18,744	13,463	15,968	12,361	13,131
5,041	6,064	3,473	4,607	6,993	7,067
4,615	4,913	3,651	4,184	3,808	4,064
10,274	11,938	10,564	9,828	10,098	10,597
7,239	5,429	4,902	9,702	5,989	6,009
16,647	16,656	15,425	18,775	11,798	12,454
4,414	8,338	3,745	4,494	5,302	5,083
266.59	267.71	273.60	269.87	275.19	280.78
5,032	6,400	7,368	8,961	5,212	5,477
702	687	N/A	N/A	N/A	N/A
184,943	176,840	N/A	N/A	N/A	N/A
2,100	2,200	2,200	2,000	2,500	2,000
1,655	1,703	1,762	1,815	1,837	1,882
85	80	60	75	75	20
160.25	163.61	165.84	174.64	199.81	209.40
7,074	N/A	N/A	N/A	N/A	N/A
8,316	5,417	5,000	10,330	10,924	12,520
1,181	1,142	1,250	1,250	1,598	2,013
1,192	1,301	1,403	1,584	2,799	3,312
373	438	470	471	498	467
6,915	7,364	6,776	7,068	7,686	8,086
6,695	6,224	3,523	4,889	4,372	4,631
29,774	31,426	29,414	N/A	24,750	N/A
4,854	4,586	3,867	3,580	3,757	3,386
3,930	3,252	2,498	895	811	773
604	1,154	935	1,336	1,771	1,784
2,325	2,153	1,997	1,699	2,228	2,024

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Cooperative Services				
Full-time equivalent count	13.00	14.00	14.00	13.00
Veterans' Services clients	234	458	645	619
Veterans' Services claims submitted	126	228	348	225
Public Safety				
Full-time equivalent count	620.35	784.63	776.07	779.87
Number of civil processes received annually				
Constable Precinct 1	14,000	15,000	16,093	16,434
Constable Precinct 2	N/A	8,827	5,550	6,921
Constable Precinct 3	N/A	7,635	8,963	8,963
Civil Process 24 hour success rate				
Constable Precinct 4	N/A	86%	78%	75%
TCLEOSE training hours held per officer	853	974	1,014	1,203
Homeland security grant funds expended	\$1,724,700	\$3,917,747	\$5,004,054	\$ 355,927
Fire calls responded to annually	6,278	6,927	5,584	7,901
Parks and Recreation				
Full-time equivalent count	21.87	22.43	22.25	22.67
Number of facility rentals annually	700	845	651	818
Number of park reservations annually	808	955	955	918
Libraries and Education				
Full-time equivalent count	182.00	170.00	172.00	218.00
Number of library transactions annually	4,188,249	4,385,041	4,732,773	4,890,834
Library circulation items per capita	1.64	1.61	1.65	1.51

2012	2013	2014	2015	2016	2017
12.00	12.00	12.00	12.00	11.70	11.70
479	503	471	448	668	671
249	337	376	N/A	N/A	N/A
785.13	791.98	802.95	805.50	821.01	846.67
15,070	14,510	13,906	13,684	15,603	16,268
7,660	6,606	6,861	7,135	N/A	N/A
6,927	5,475	3,264	2,867	N/A	N/A
84%	85%	85%	N/A	N/A	N/A
1,196	1,361	1,246	1,258	1,249	1,318
\$3,586,852	\$2,692,134	\$2,790,449	\$2,146,261	\$2,454,267	\$2,774,702
7,842	7,388	N/A	N/A	N/A	N/A
23.20	23.00	27.34	35.81	36.98	39.06
908	990	1,939	3,126	3,766	3,850
1,010	1,111	1,222	1,688	2,410	2,550
224.00	232.74	230.13	232.26	224.68	233.37
5,094,324	7,098,423	7,108,212	7,253,708	7,426,609	7,070,627
1.58	1.65	1.68	1.59	1.43	1.40

FORT BEND COUNTY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY ACTIVITY
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General administration	\$ 25,143,119	\$ 21,386,052	\$ 27,725,376	\$ 30,424,429
Financial administration	1,889,426	6,375,329	8,103,759	7,551,132
Administration of justice	35,161,552	147,292,804	189,617,993	213,531,972
Construction and maintenance	703,697,692	791,157,372	850,839,272	919,567,377
Health and human services	4,908,808	12,995,437	16,185,268	20,751,252
Cooperative services	2,287,024	2,256,940	2,300,936	2,312,616
Public safety	97,267,937	26,227,701	29,744,390	30,849,243
Parks and recreation	17,342,600	17,436,639	18,276,965	18,871,156
Libraries and education	29,238,712	37,076,054	41,604,572	48,525,974
Health and wellness clinic				88,810
Total	<u>\$916,936,870</u>	<u>\$1,062,204,328</u>	<u>\$1,184,398,531</u>	<u>\$1,292,473,961</u>

Note: In fiscal year 2011, Fort Bend County opened an Employee Health and Wellness Clinic. The capital assets of the Clinic are recorded in the Employee Benefits Fund, an internal service fund. These capital assets are shown separately above.

The beginning carrying value of capital assets were restated in fiscal year 2016, and only fiscal year 2016 ending balances have been restated.

2012	2013	2014	2015	2016	2017
\$ 31,053,685	\$ 38,511,978	\$ 47,788,376	\$ 47,712,406	\$ 62,504,936	\$ 66,298,660
8,049,094	8,071,200	8,062,148	8,006,260	7,998,874	8,552,805
211,029,100	212,162,704	210,533,760	211,691,340	216,307,886	240,771,460
973,992,987	1,028,923,374	1,072,802,682	1,017,211,011	1,707,617,590	1,828,669,535
22,661,709	23,996,133	24,798,446	26,937,313	31,860,971	35,246,582
2,342,593	2,349,882	2,349,882	2,331,532	2,346,000	2,361,327
33,796,158	35,412,137	37,482,448	37,753,040	40,167,926	41,802,931
19,754,283	23,483,574	28,995,973	30,901,307	31,434,794	40,870,259
49,423,344	52,890,523	56,294,393	56,737,602	57,276,109	58,373,926
677,097	721,184	721,184	726,989	803,133	803,133
\$1,352,780,050	\$1,426,522,689	\$1,489,829,292	\$1,440,008,800	\$2,158,318,219	\$2,323,750,618

