



**FORT BEND COUNTY
PUBLIC TRANSPORTATION DEPARTMENT**

PERRI D'ARMOND
Transit Director

December 3, 2020

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

**RE: Call for Projects
FY20 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 FY20 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 has 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 additional information, please contact Pamela LeBrane at 281-243-6702, email Pamela.LeBrane@fortbendcountytexas.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
Fort Bend County Public Transportation

2020 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

**2020 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA**

PROGRAM DATES

November 22 and 29, 2020 Advertisement in the Houston Chronicle	December 14, 2020 Deadline for written responses to questions
November 23, 2020 e-mail notification	December 21, 2020 Electronic Applications due by 4 pm
November 30, 2020 Pre Application Workshop posted on METRO's grant website	December 2020 / January 2021 Project Evaluation Team Finalizes selection
December 7, 2020 Deadline for written questions	January 2021 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.

**2020 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:
Pamela LeBrane

Title:
Finance & Administration Manager

Department:
Public Transportation

Organization:
Fort Bend County

Telephone Number:
281-633-7433

Fax No.:
832-471-1843

Email Address:
Pamela.LeBrane@fortbendcountytexas.gov

Secondary Contact Person (optional):
Yvette Maldonado

Title:
Assistant Director

**2020 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:
Yvette.Maldonado@fortbendcountytexas.gov

Main Office

Address:
3737 Bamore Road

City/ State/ Zip
Houston, TX 77471

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 15 Years
The Fort Bend County Public Transportation Department was
created in June 2005.

Annual budget \$12.1 million
County Fiscal Year FY2020

**2020 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA**

Number of employees

Fort Bend Transit: 25 Full-Time & 3 Part-Time Employees

First Transit Bus Service Employees: 82

Ambassador Program Employees: 10

28 County Employees
+ 92 Contractors

Years of transit experience

Staff employed at Fort Bend Transit has combined years of transit experience exceeding 20+ years.

20+ Years

Fleet size

Fort Bend Transit currently has an active fleet of 45 vehicles, however, also uses vehicles provided through our service contractor.

45 Revenue Vehicles

d) Grantee Status

Is your agency an existing Federal or State grantee?

☐ No

☒ Yes

If yes, please mark all that apply:

☒ Section 5307 (Federal Designated Recipient)

☒ Section 5307 (Federal Grantee)

☒ Section 5310 (State Grantee)

☒ Section 5311 (State Grantee)

☒ Other: Section 5309, Section 5339, Congestion Mitigation Air Quality and Texas Commission of Environmental Quality

e) Contract Authority

List the name(s) and title(s) of persons authorized to enter into contracts and agreements with METRO.

Name:

Kyle P. George

**2020 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:

**2020 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 was 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 moved Ambassador Program services to Section 5310. FBT is requesting federal funds in the amount of \$367,088. FBT's preference would be to use \$183,544 in TDC's in lieu of local match, but if TDC's are unavailable, FBT will provide up to \$183,544 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

**2020 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: \$ 183,544

**Fort Bend County 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: \$ 183,544

***Fort Bend County will provide local cash match up to \$183,544 if HGAC does not award TDC's and reduce the request to \$183,544 in Federal funds.*

Source:

Amount: \$

e) Project Timeline

Start Date: October 1, 2022

End Date: September 30, 2023

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

2020 REVIEW CYCLE APPLICATION

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

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 _____ 6%	American Indian & Alaska Native _____ .3%
Number of persons w/disabilities _____ 14%	Asian _____ 9.3%
Number of elderly w/disabilities _____ %	Caucasian _____ 31 %
General Public Transportation _____ 80%	Black or African American _____ 20.6 %
	Hispanic or Latino _____ 17.6 %
Total must be 100 _____ 100%	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 provided in these meetings indicated that individuals with cognitive disabilities needed

**2020 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA**

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)
FY19 83,146 Elderly & Disabled trips
FY20 45,593 Elderly & Disabled trips

Projected One-way Trips Annually, proposed
FY21 Projected 53,836 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 FY20 report is not yet available; below are links to the FY19 and FY18 Comprehensive Annual Financial Reports (CAFR) are included in [Attachment F](#).

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

2020 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 FY2019, our Ambassador Service provided over 51,000 accommodations to individuals requiring additional assistance during transit. In FY2020, Ambassadors provided \$25,000 trips. The reduction was due to the COVID-19 pandemic when Ambassador Services were suspended after state and County emergency declarations. . 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 the hand of one 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

2020 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA

assigned to bus stop locations and/or transit vehicles. Ambassadors act in a training capacity by assisting passengers in traveling independently.

- 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, removal to bike racks, etc. Drivers cannot safely leave the bus 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. The number of accidents or incidents related to passengers needing assistance is kept to a minimum. The assistance from the Ambassador 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 the use of public transportation by the elderly and disabled population. 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

2020 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA

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.

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.

2020 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA

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 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.

FBT continues 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.

2020 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA

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.

The *Ambassadors Program* is not a new project but a continuation of services.

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 when 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 that when 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 to 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 for 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 cost to continue to provide these services in its annual 5310 requests to METRO.

2020 REVIEW CYCLE APPLICATION
SECTION 5310 ENHANCED MOBILITY OF SENIORS & INDIVIDUALS
WITH DISABILITIES GRANT PROGRAM
FOR THE HOUSTON URBANIZED AREA

2. Describe how you plan to monitor your project.

FBT Operations team meets weekly to assess the operation needs, growth areas, strategic planning and program implementation. Quarterly Staff Meetings are also held where customer input is reviewed, along with financial and operational data. If goals are not met, then 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 throughout the year and fiscal years and reviewed for trends.

**2020 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:


County Judge KP George

Date:
12/17/2020

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

H-GAC Transportation Development Credits Application

Contact Information

Name	Phone Number	E-Mail Address
Pamela LeBrane	281-243-6702	pamela.lebrane@fortbendcountytexas.gov

Project Information

MPOID	Sponsor Name
N/A	Fort Bend County Public Transportation

TIP Project Description

Fort Bend County Public Transportation is requesting \$183,544 in TDC's as local match for our Federal FY2020 Section 5310 Call for Projects application.

Funding will be assigned as follows:

Ambassador Services (50/50) \$367,088 Federal \$183,544 TDC

Federal Cost	TDC Request
\$367,088	183,544

The TDC Request amount you provided is higher or lower than 20% of the federal cost. Please provide an explanation.

We are requesting 50% TDC's for a federal operating amount of \$183,544.

Is this project currently in the TIP?

No

Is this project currently in the RTP?

No

Priority Use of TDCs

TDC Priority

Support of Federal Transit Funding

Please explain how the use of TDCs will help meet the priority established for this project.

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

Maintenance of Local Investment

Roadway, Transit, or Other Project?

Transit Project

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 \$2,622,273 for FY2021.

Date Submitted

12/3/2020 4:23:20 PM

Attachment B
Budget Worksheet

FY2020: 5310 SENIORS AND INDIVIDUALS WITH DISABILITIES BUDGET: (FORT BEND COUNTY)

Category	Qty (a)		Unit	Year 1	Year 2	Year 3	Total \$\$	FTA \$\$	Local \$\$	FTA %	Comments
	Units	#	Price (b)								
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											
This line revenue vehicles only							\$0	\$0	\$0	85%	
This line revenue vehicles only							\$0	\$0	\$0	85%	
This line revenue vehicles only							\$0	\$0	\$0	85%	
							\$0	\$0	\$0	80%	
TOTAL CAPITAL				\$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											
This line revenue vehicles only							\$0	\$0	\$0	85%	
This line revenue vehicles only							\$0	\$0	\$0	85%	
This line revenue vehicles only							\$0	\$0	\$0	85%	
							\$0	\$0	\$0	80%	
							\$0	\$0	\$0	80%	
SUBTOTAL CAPITAL				\$0	\$0	\$0	\$0	\$0	\$0		
OPERATING (C), (D), (E))											
Ambassador Services (Contracted)											
Attendants				\$341,633	\$362,131	\$383,859	\$1,087,623	\$1,087,623	\$0	100%	If TDCs are unavailable FBC will provide the 50% cash match.
Manager				\$25,455	\$26,982	\$28,601	\$81,038	\$81,038	\$0	100%	If TDCs are unavailable FBC will provide the 50% cash match.
SUBTOTAL OPERATING				\$367,088	\$389,113	\$412,460	\$1,168,661	\$1,168,661	\$0		
TOTAL				\$367,088	\$389,113	\$412,460	\$1,168,661	\$1,168,661	\$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

**FY2020 SENIORS AND INDIVIDUALS WITH DISABILITIES :
SCHEDULE FOR SERVICE DETAILS**

	Statistic	Year 1	Year 2	Year 3	Total
1	Estimated daily trips (all vehicles)	105	110	115	
2	# Days operated (all vehicles)	249	249	249	
3	Estimated total annual ridership	26,145	27,390	28,635	82,170
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	\$53.75	\$55.20	\$56.86	
8	Estimated total service cost	\$1,070,700	\$1,099,584	\$1,132,651	\$0
9	Fare per trip	\$1.00	\$1.00	\$1.00	
10	Estimated daily trips (all vehicles)	105	110	115	
11	Number days operated	249	249	249	
12	Estimated fare revenue per year	\$26,145	\$27,390	\$28,635	\$0
13	Total estimated net cost	\$1,044,555	\$1,072,194	\$1,104,016	\$0

FORT BEND COUNTY

**FY2020 SENIORS AND INDIVIDUALS WITH DISABILITIES :
SOURCES OF LOCAL MATCH**

CATEGORY	AMOUNT	CASH	IN-KIND	SOURCE
CAPITAL				
SUBTOTAL CAPITAL	\$0	\$0	\$0	
OPERATING				
Attendants	\$170,817		\$170,817	TDCs*
Manager	\$12,728		\$12,728	TDCs*
SUBTOTAL OPERATING	\$183,544	\$0	\$183,544	
PLANNING				
SUBTOTAL PLANNING	\$0	\$0	\$0	
TOTAL LOCAL MATCH	\$183,544	\$0	\$183,544	

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

FORT BEND COUNTY

**FY2020 SENIORS AND INDIVIDUALS WITH DISABILITIES :
SOURCES OF LOCAL MATCH**

CATEGORY	AMOUNT	CASH	IN-KIND	SOURCE
CAPITAL				
SUBTOTAL CAPITAL	\$0	\$0	\$0	
OPERATING				
Attendants	\$170,817		\$170,817	TDCs*
Manager	\$12,728		\$12,728	TDCs*
SUBTOTAL OPERATING	\$183,544	\$0	\$183,544	
PLANNING				
SUBTOTAL PLANNING	\$0	\$0	\$0	
TOTAL LOCAL MATCH	\$183,544	\$0	\$183,544	

*NOTE: If TDC's are unavailable FBC will provide the 50% cash match as shown on Tab 4.

Attachment C

Letters of Support



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

December 7, 2020

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 1,400 seniors each day under normal operating conditions. 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 when we are operating. 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: December 2, 2020	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*

Revised November 2020

**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

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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.

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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

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.....	131
Appendix I – Commissioner's Court Minutes Adopting Program.....	133
Appendix J – Public Participation Plan.....	135
Appendix K – Public Notice.....	136

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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.

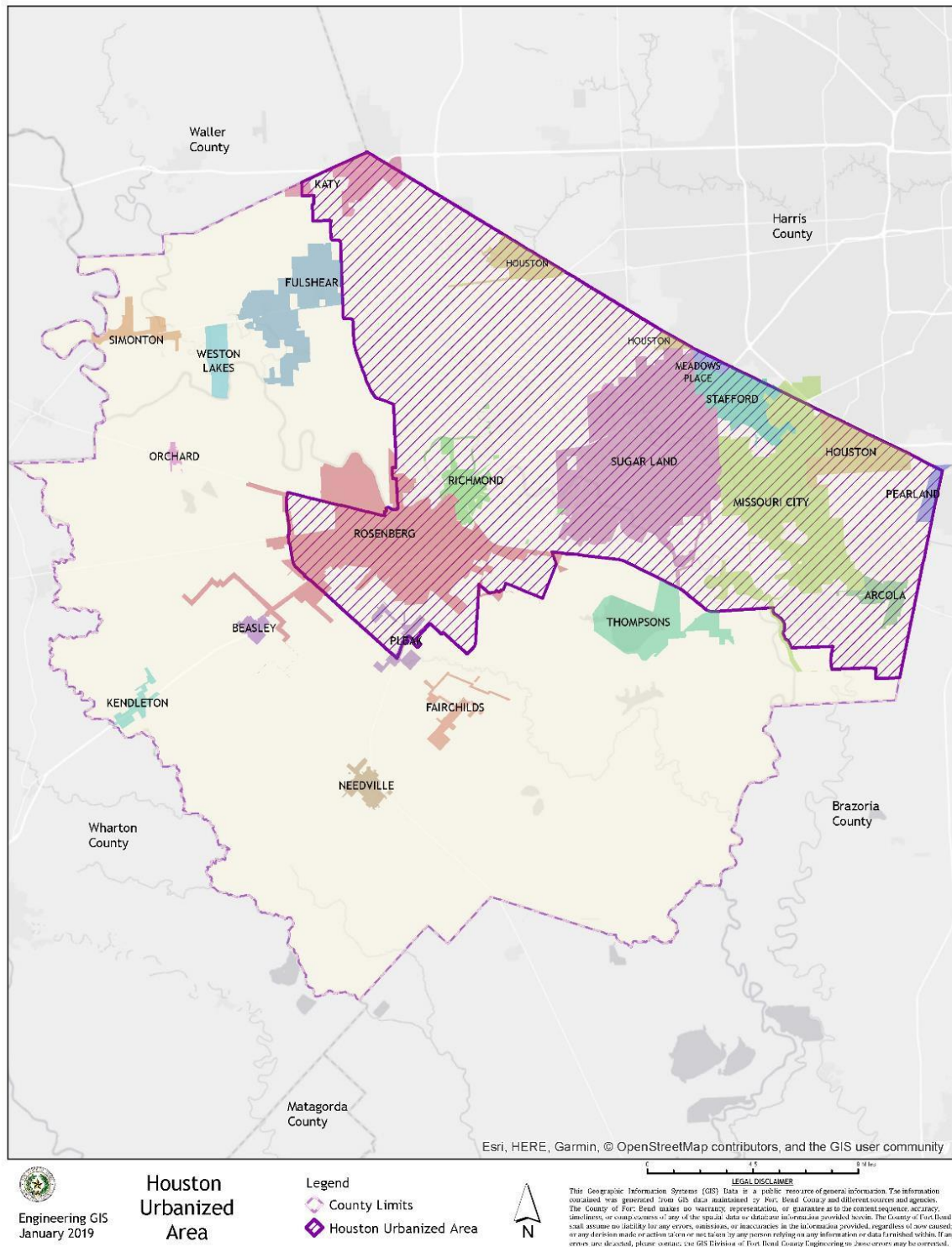


Figure 1. Houston Urbanized Area (UZA) in Fort Bend County.

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

The map illustrates the Richmond – Rosenberg Point Deviation. Key features include:

- Geographic Features:** Brazos River (top left).
- Major Roads:** Houston Street, Ave. H, Ave. I, Southwest Freeway (59), Airport Ave., Grabeer Rd., Lamar Drive, Thompson Rd.
- Points of Interest (Numbered 1-7):**
 - 1 (Green):** CONNECTOR Catholic Charities, City Hall, Access Health, UT Health.
 - 2 (Blue):** Access Health, Lamar @ Ave I, Wal-Mart, Target.
 - 3 (Green):** UT Health, Lamar @ Ave I, 1910 Louise.
 - 4 (Purple):** CONNECTOR Fiesla, 1910 Louise, 4th @ Main.
 - 5 (Blue):** Target, Wal-Mart.
 - 6 (Purple):** N. Rosenberg Resource Ctr, CONNECTOR Rosenberg Post Office, Fair 5 Grounds, Bud U' Shields.
 - 7 (Blue):** City Hall, Access Health.
- Other Labels:** CONNECTOR, N. Rosenberg Resource Ctr, CONNECTOR Rosenberg Post Office, Ave. H, Ave. I, Southwest Freeway, Airport Ave., Grabeer Rd., Lamar Drive, Thompson Rd., Wal-Mart, Target, Texaco, 1910 Louise, 4th @ Main, Fair 5 Grounds, Bud U' Shields.

Figure 2. Fort Bend County Point-Deviation Routes

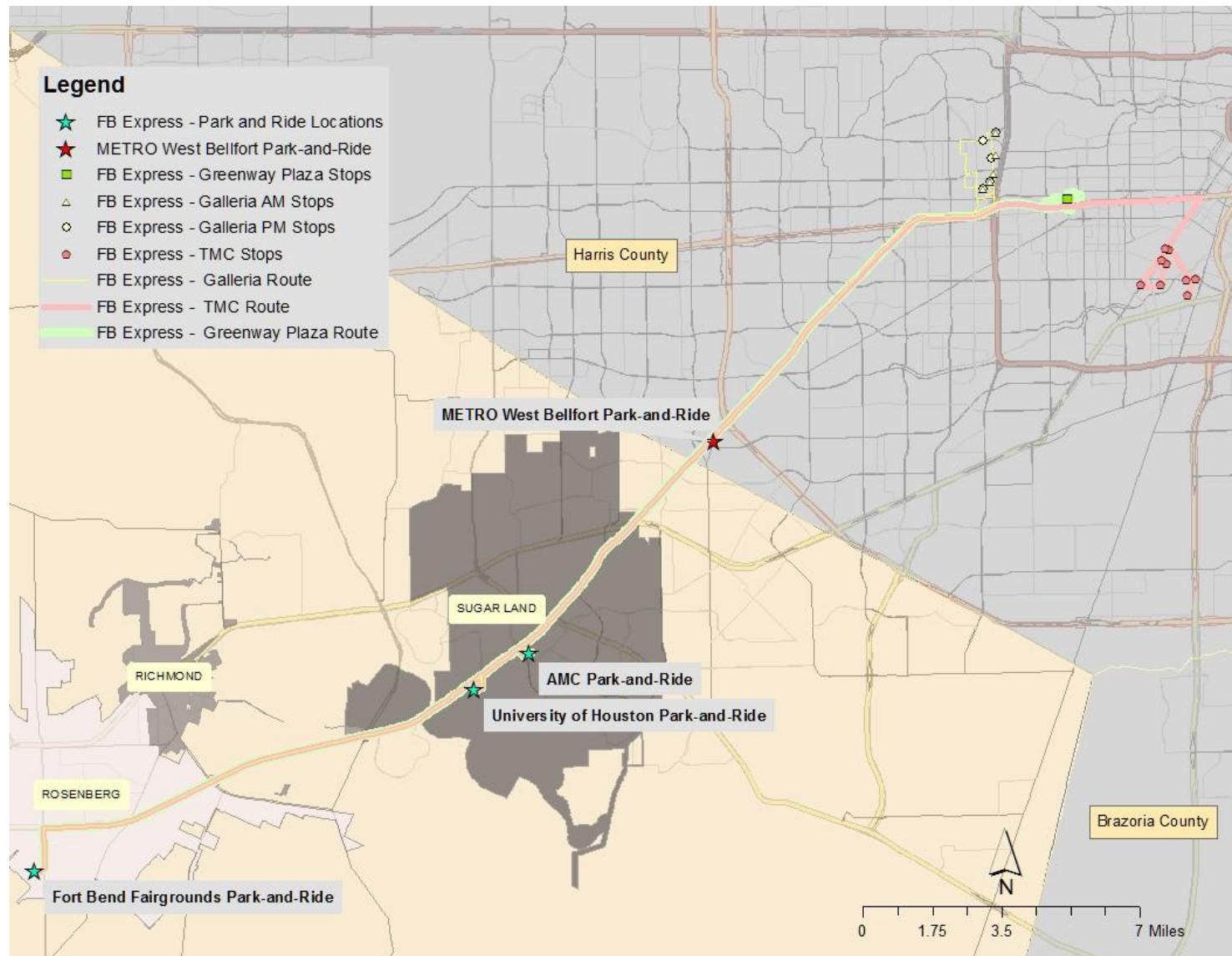


Figure 3. Fort Bend County Public Transportation Regional Transit Destination

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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, New Freedom, 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.

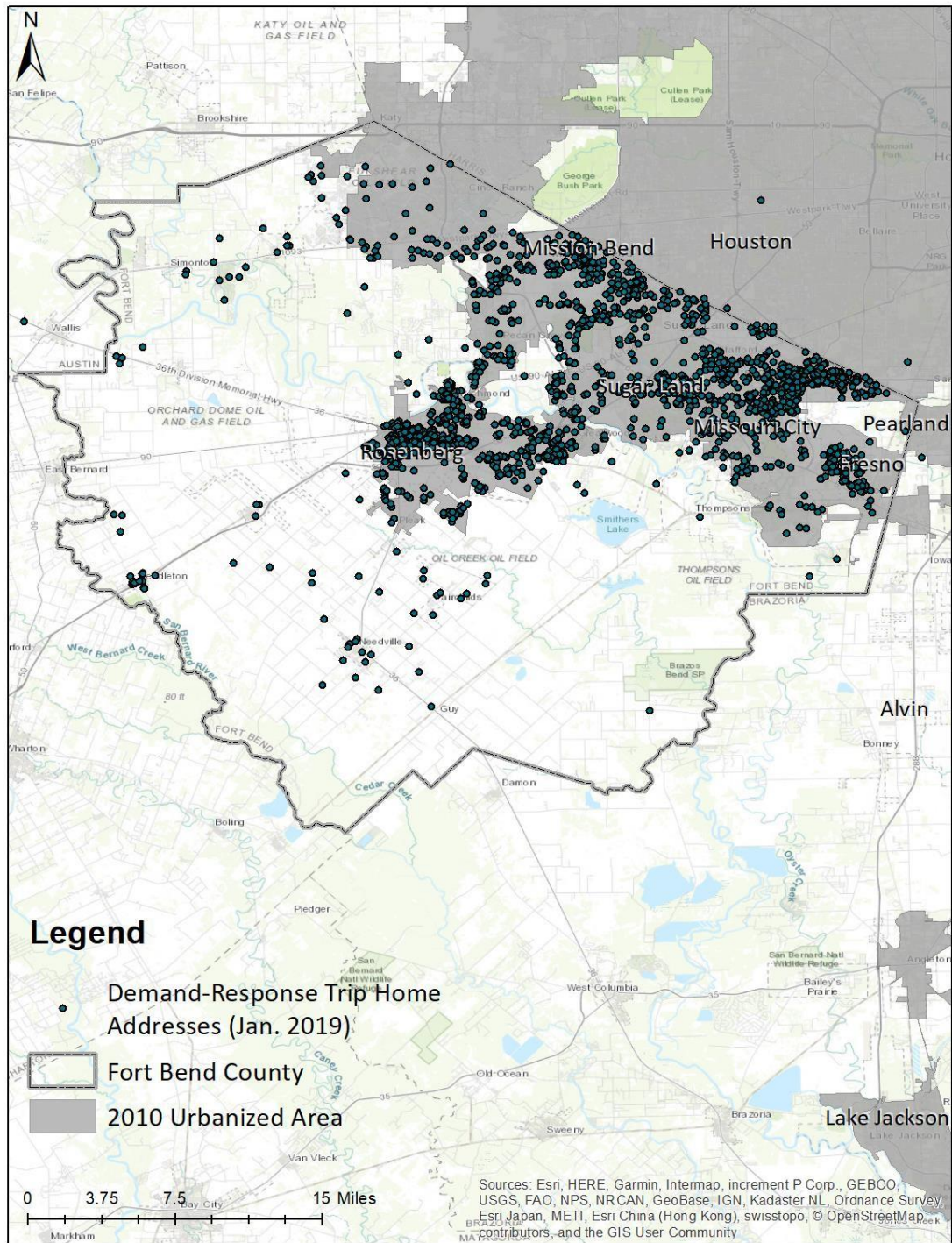


Figure 4. Transit Rider Home Addresses Compared to Houston UZA.

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.

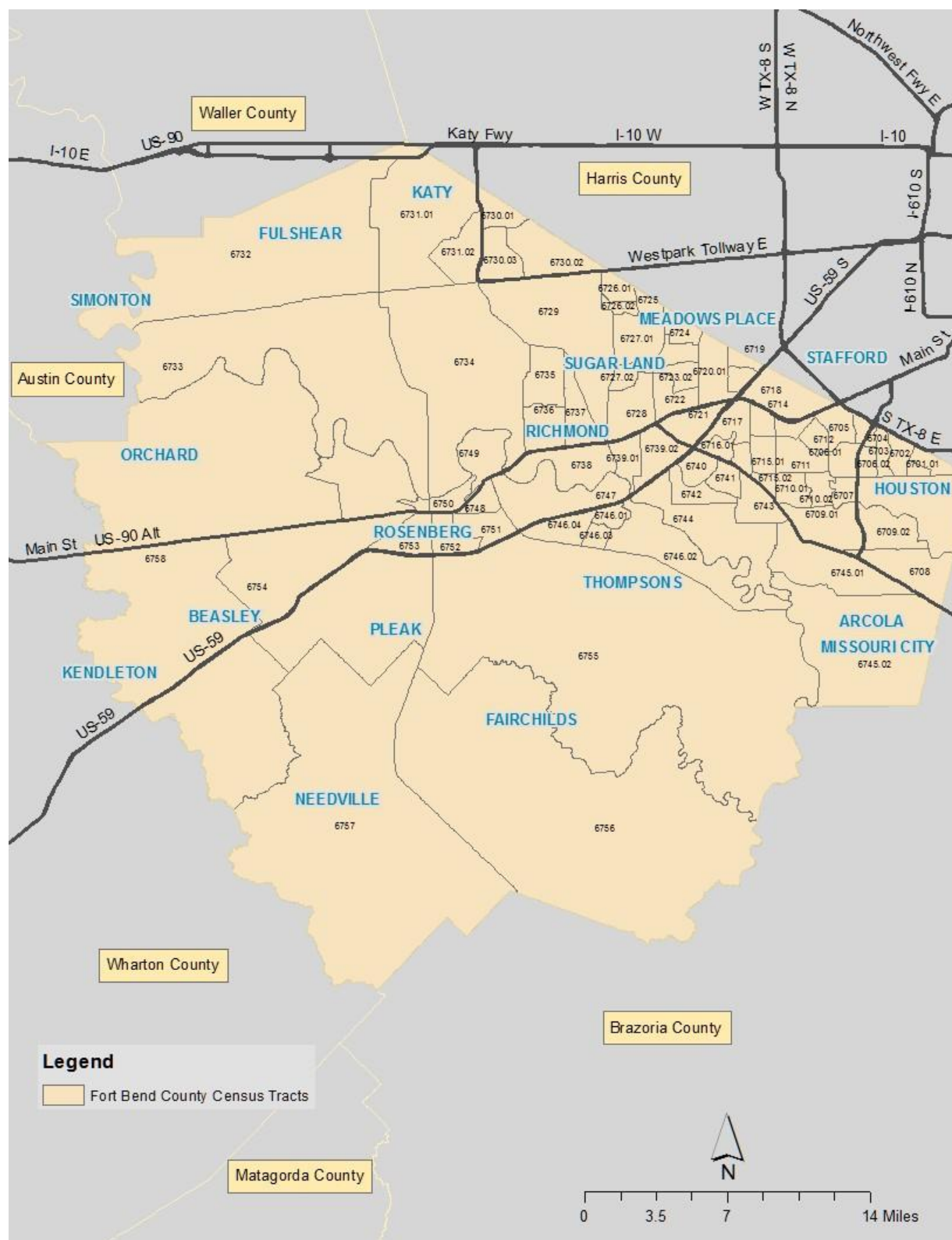


Figure 6 shows the census block groups where the percent of the population that identifies as minority is greater than the county average of 65.6 percent.



Figure 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.

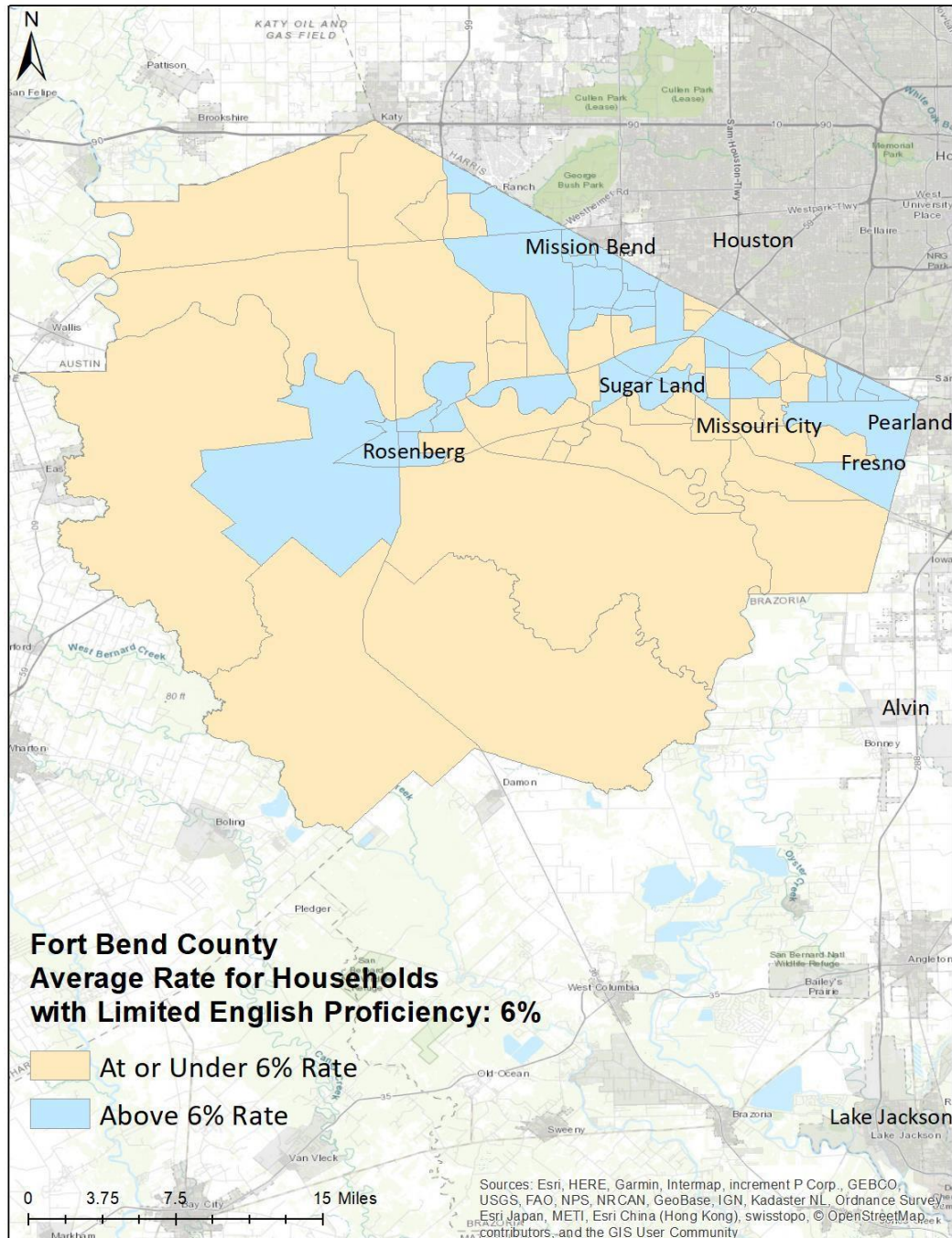


Figure 8. Fort Bend County LEP Population.

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.

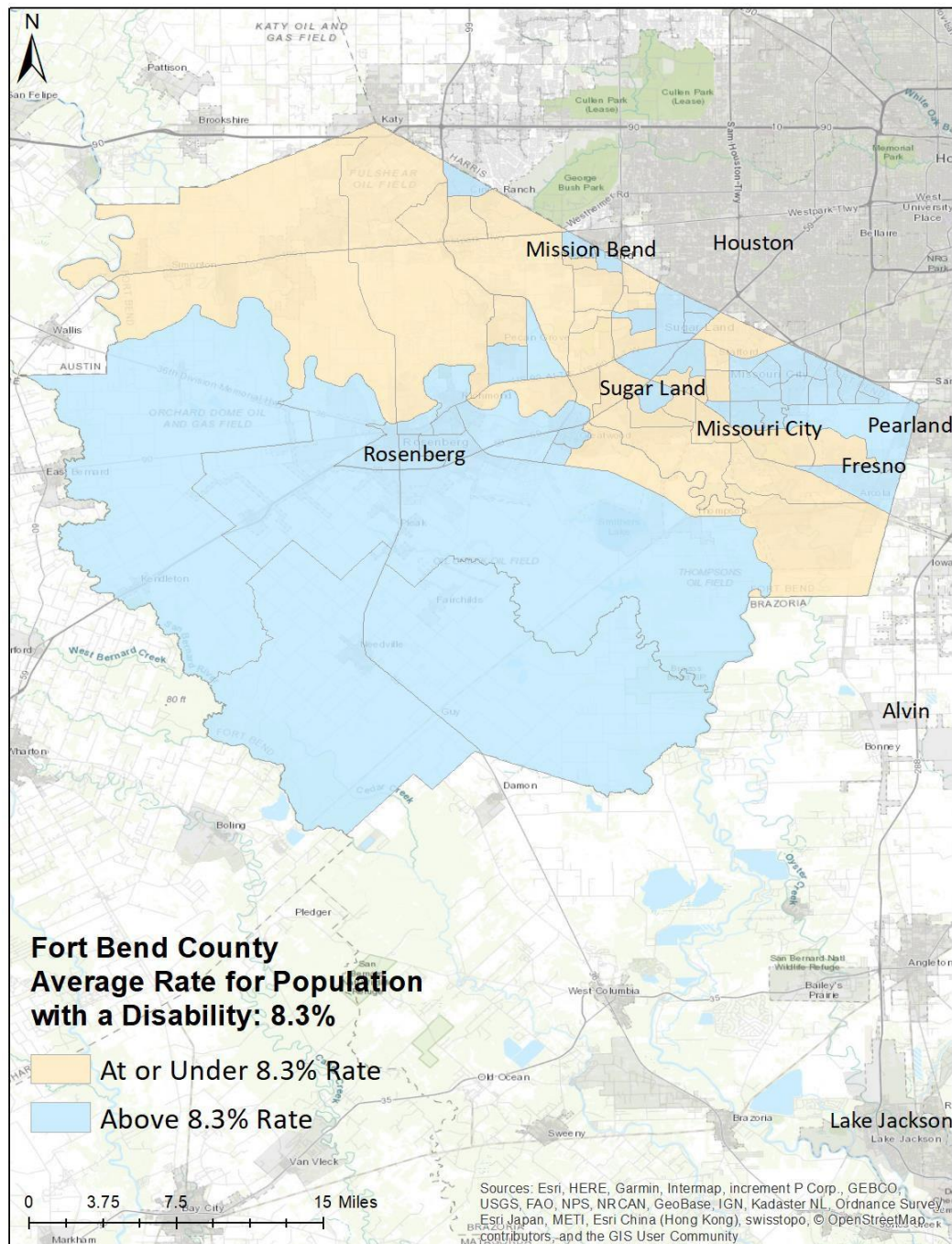


Figure 10. Fort Bend County Persons with Disabilities.

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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.

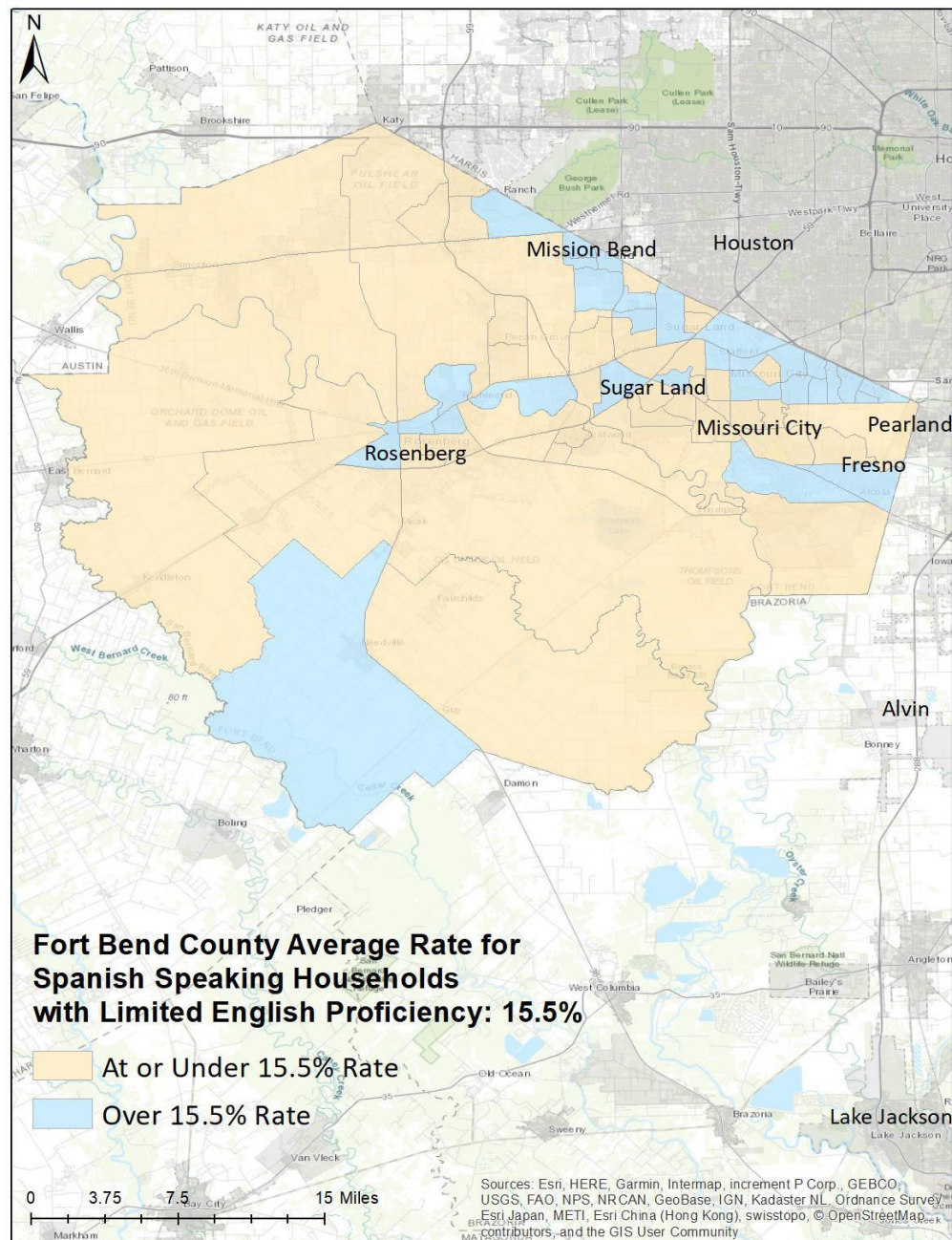


Figure 11. Limited English Households that Speak Spanish.

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.

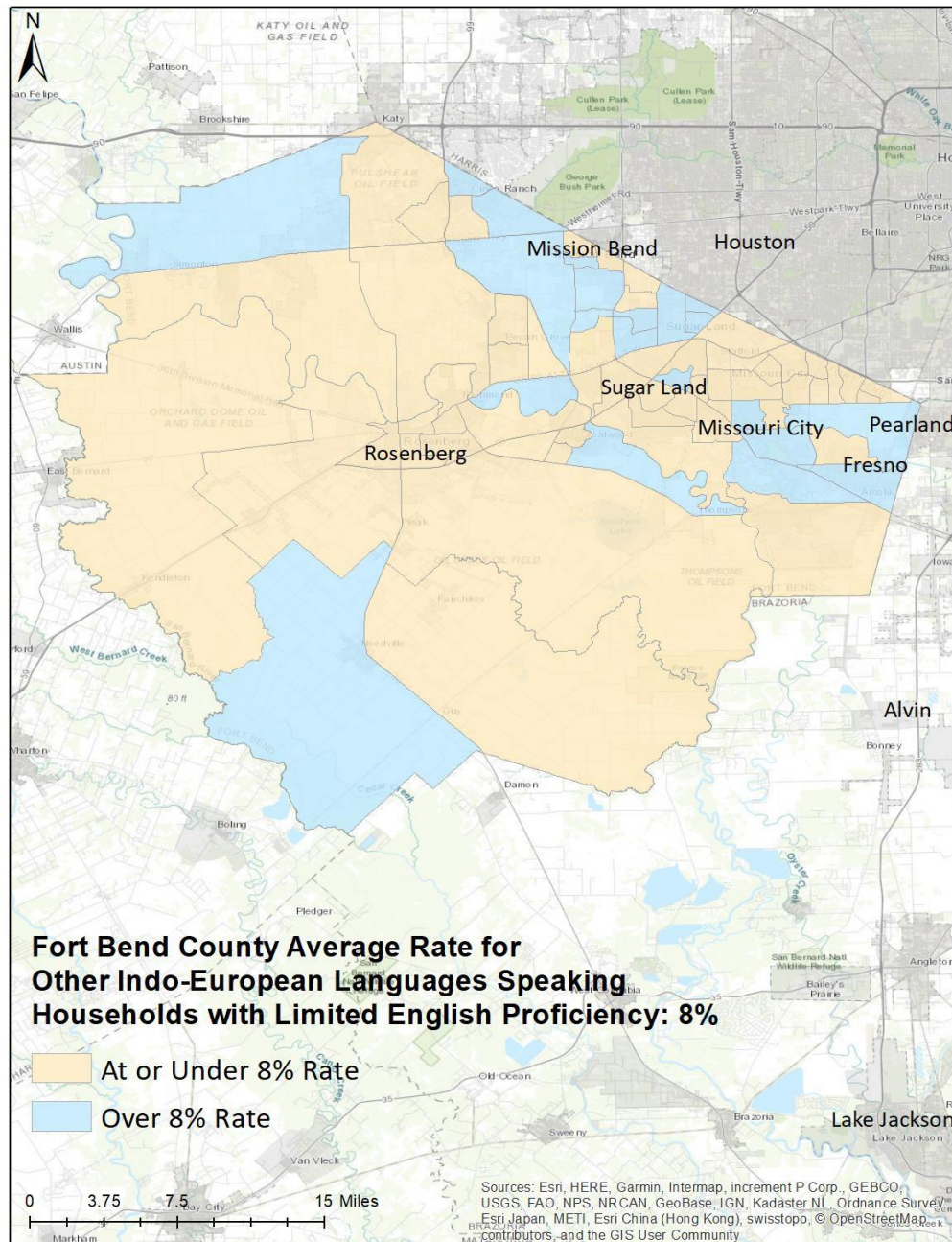


Figure 12. Limited English Households that Speak Other Indo-European Languages.

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.

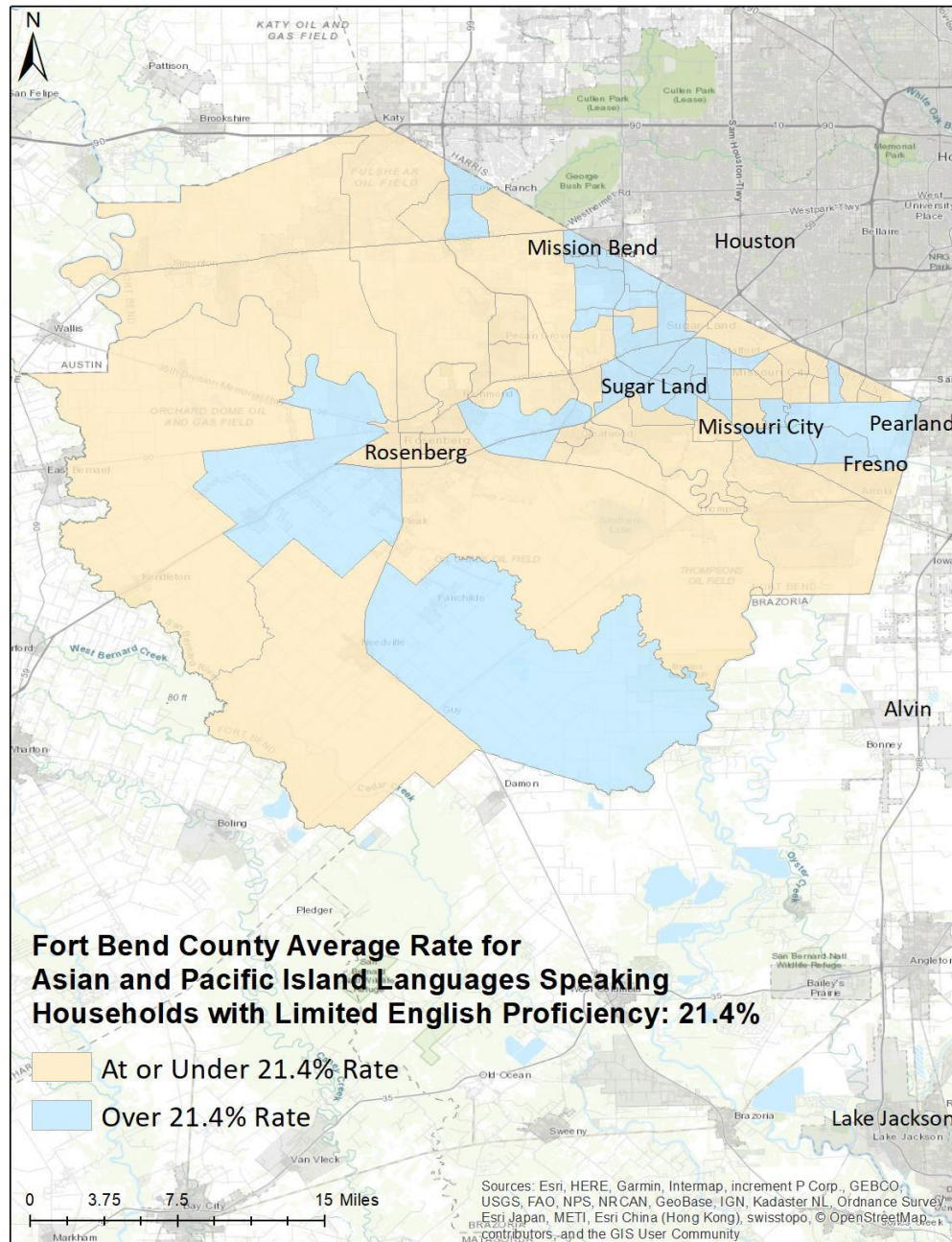


Figure 13. Limited English Households that Speak Asian and Pacific Island Languages.

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.

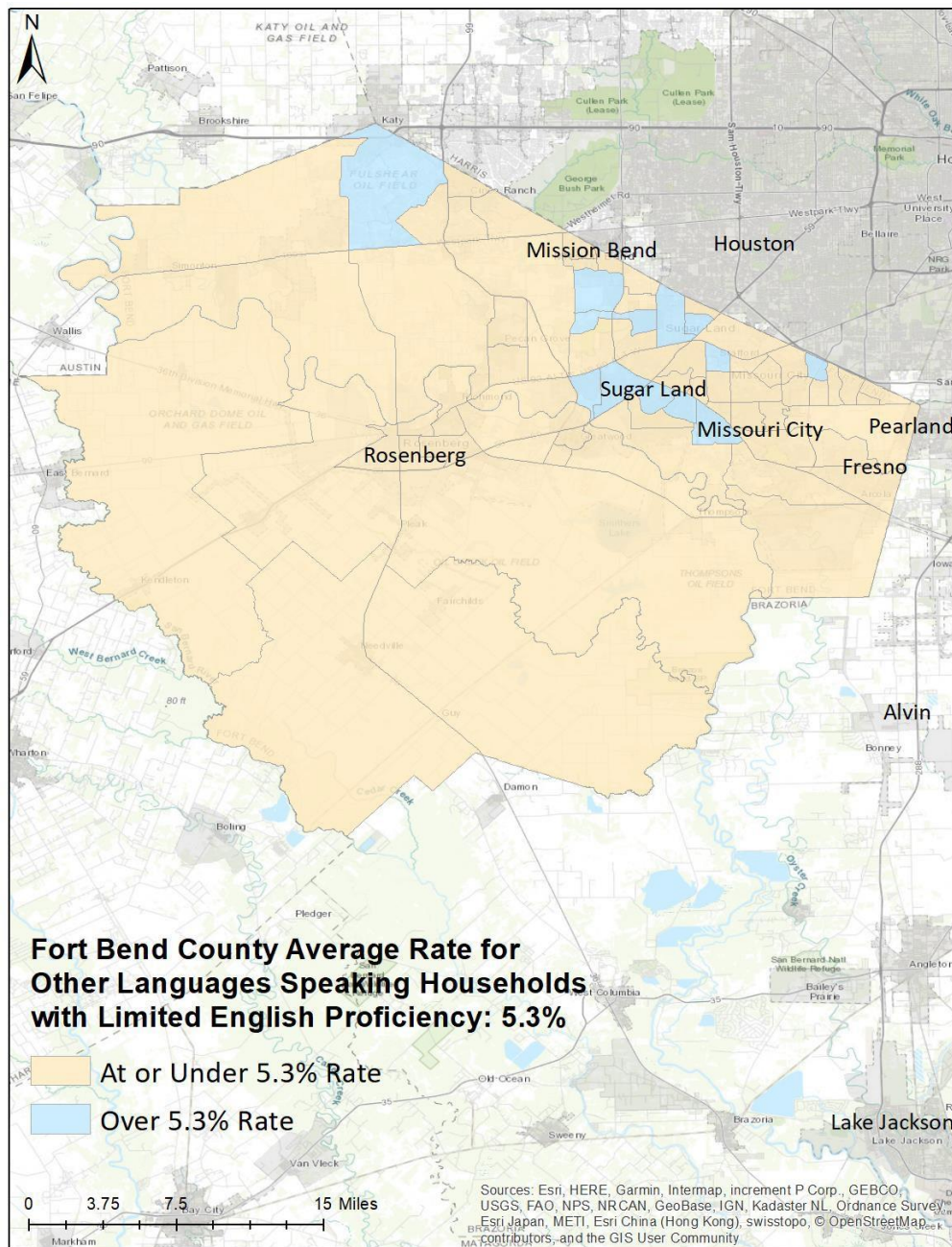


Figure 14. Transit Rider Home Addresses and Population that Speaks Other Languages.

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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, 301 Jackson Street, Richmond, TX 77469;
- 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.
- Include information in the Fort Bend County Public Transportation's Title VI Notice on how to contact the Fort Bend County Public Transportation Civil Rights Officer to request additional information regarding the Title VI Program or to file a complaint.
- 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.

PUBLIC PARTICIPATION PLAN

The Public Participation Plan (PPP) is a guide for FBCPT's ongoing public participation activities. The purpose of this PPP is to provide guidance when seeking public input related to projects and service changes and to identify techniques and methodologies for soliciting and considering public input.

The PPP aims to offer early and continuous opportunities for the public to be involved in the decision-making process and to consider the identification of social, economic, and environmental impacts of proposed transportation decisions. It is intended as a guide on how FBCPT will sustain its efforts to engage community members throughout the service area. As established with our Title VI policy, this includes seeking out and considering the viewpoints of minority, low-income, and Limited English Proficiency (LEP) populations as well as older adults and persons with limited mobility in the course of conducting outreach activities. Specific strategies used to engage minority populations when engaging the public can be found within the PPP (Appendix J).

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 may be 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.

Safe Harbor Provision

DOJ's Safe Harbor Provision outlines the circumstances that can provide transit agencies a "safe harbor" regarding the translation of written materials for LEP populations. It stipulates that if a recipient provides written translation of vital documents for each eligible language group that constitutes five percent (5%) of its population of persons, or 1,000 persons whichever is less. eligible to be served or likely to be affected or encountered, then such action will be considered as strong evidence of compliance with the recipient's written translation obligations.

Fort Bend County Public Transportation has identified the following as vital documents including:

- Title IV Notice/Policy
- Service/ Route Schedules
- Passenger Guidelines
- Public Participation Plan
- ADA & Title VI Complaint Form and Procedures

These vital documents can be found on the department website and have been converted to text based website content. Users may access the converted content on the Fort Bend County Public Transportation website. Software is available on the website to natively translate the converted documents making it accessible and useable globally. This feature is accessible via the top right dropdown menu option “Select Language”. There are more than 100 language options to select for translation including the languages that meet the Safe Harbor Provision. If a member of the public does not have access to a computer or the internet, Fort Bend Transit can provide this information in print in their desired language. Fort Bend County also has an agreement with several translation services that offer language and sign language interpreting services.

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.

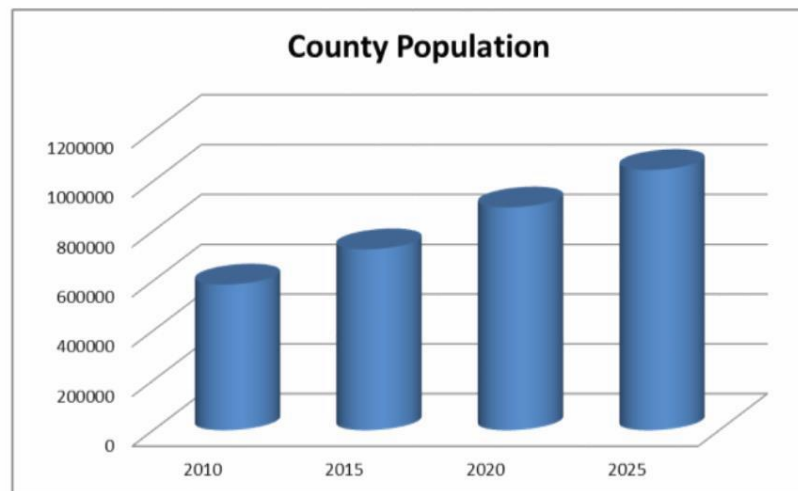


Figure 1 – Projected County Population Growth¹

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

Chapter 3- Site Selection Analysis

Candidate Sites

19 sites were presented as candidates for the new transit facility. These sites contain locations in rural, urban and suburban areas of the county.

✦ Pink Taylor Run, Kendleton	✦ 11853 Addicks-Howell Road, Houston
✦ SE Corner of Bamore and Hwy 59, Rosenberg	✦ 1015 Harlem Road, Richmond
✦ 2005 Cottonwood School Road, Rosenberg	✦ SE Corner Owens & 99, Richmond
✦ Hartledge Road, Rosenberg	✦ SW Corner Hwy 6 & Hwy 90, Sugar Land
✦ Blume RD, Rosenberg	✦ McHard Road (2234), East of Ft. Bend Tollway
✦ Stella Road Curve – South, Rosenberg	✦ NE Corner Hwy 6, Ft. Bend Tollway,
✦ Bamore Extension – NW, Rosenberg	✦ Williams Way Near FBSO
✦ Bamore Extension NE, Rosenberg	✦ George Foundation, 762 East of 2977
✦ 14000 University Blvd., Sugar Land	✦ Hwy 36 Park & Ride Site
	✦ 2000 Preston, Richmond

The following map shows the approximate locations of these 19 candidate sites.

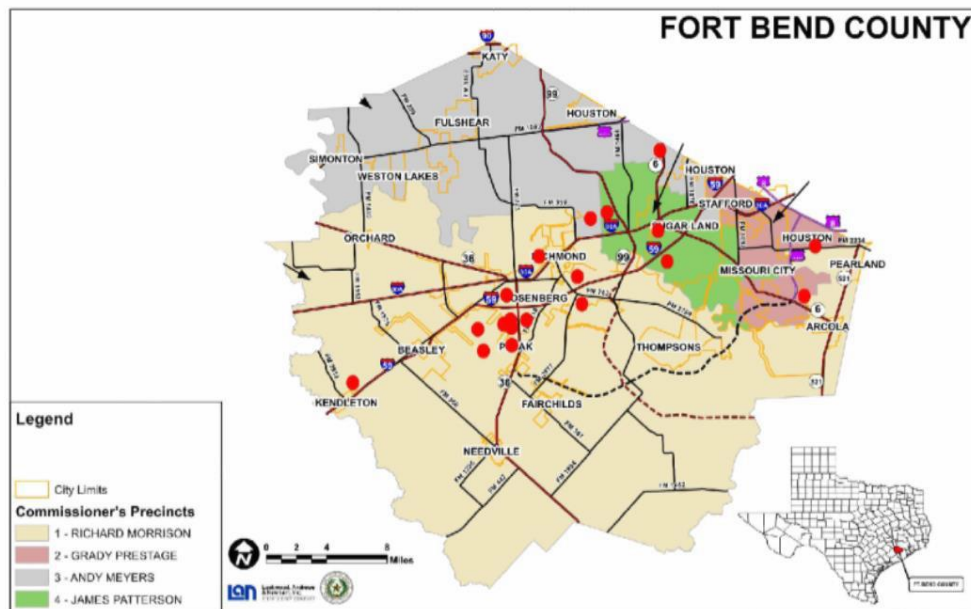


Figure 2 – Candidate Sites

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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

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☐ 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 Reformed, Texas	71.00
High 36 Pay & Slide	121.00
George's Foundation 7852 East of 3917	116.00
Mc Cormac Hwy & R. Bond 1514 Hwy	116.13
Mc Cormac Road 1225th, East of R. Bond 1514 Hwy	87.91
SW Corner Hwy 6 & Hwy 30 Sugar Land, TX	125.37
SE Corner Quail & 89 Abernethy	112.08
1215 Harmon Road Richmond, Texas	110.80
1400 University Blvd Sugar Land, Texas	127.00
Barbara's Extension NW Richmond, TX 77471	123.00
Barbara's Extension NE Richmond, TX 77471	130.00
Steel Road Curve South Richmond, TX 77471	120.00
Burns RD, Richmond, TX 77471	110.00
Harshbarger Road Richmond, Texas	115.18
2015 McCormack 5500 Road Richmond, Texas 77471	115.35
SE Corner, Barbara & 55 Richmond, Texas	122.42
Pink Taylor Run, Lubbock, Texas 79651	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

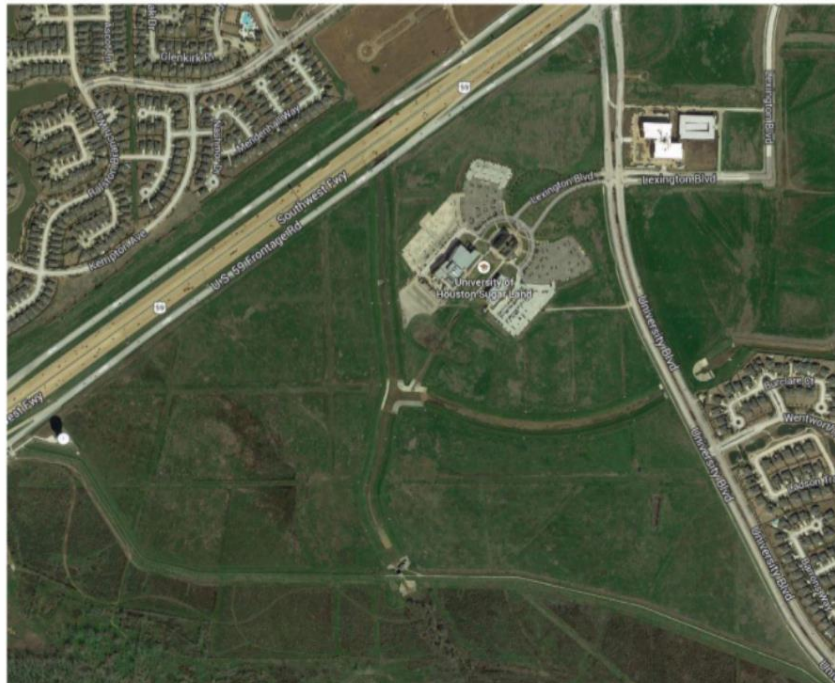


Figure 7 – Site Aerial Image

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.

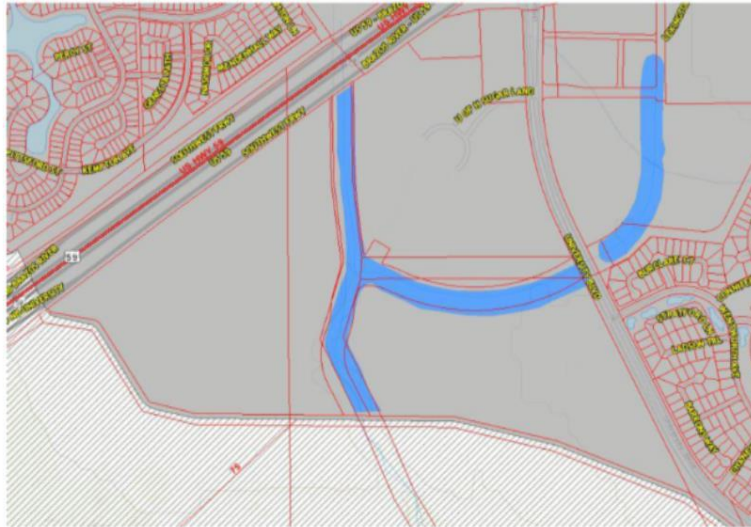


Figure 8 – Flood Plain Map

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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.

Fort Bend County Transit Facility – Advanced Planning Report

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

Fort Bend County Transit Facility – Advanced Planning Report

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- 4 Site Layout

Three of the four sites allow for a combined operation including an administration building, a maintenance facility and bus parking and servicing areas. Figure 14 shows a typical representation of this type of facility. Site #2 precludes all of this except for the office building and associated employee parking. The remaining facilities would be located on the sister site.

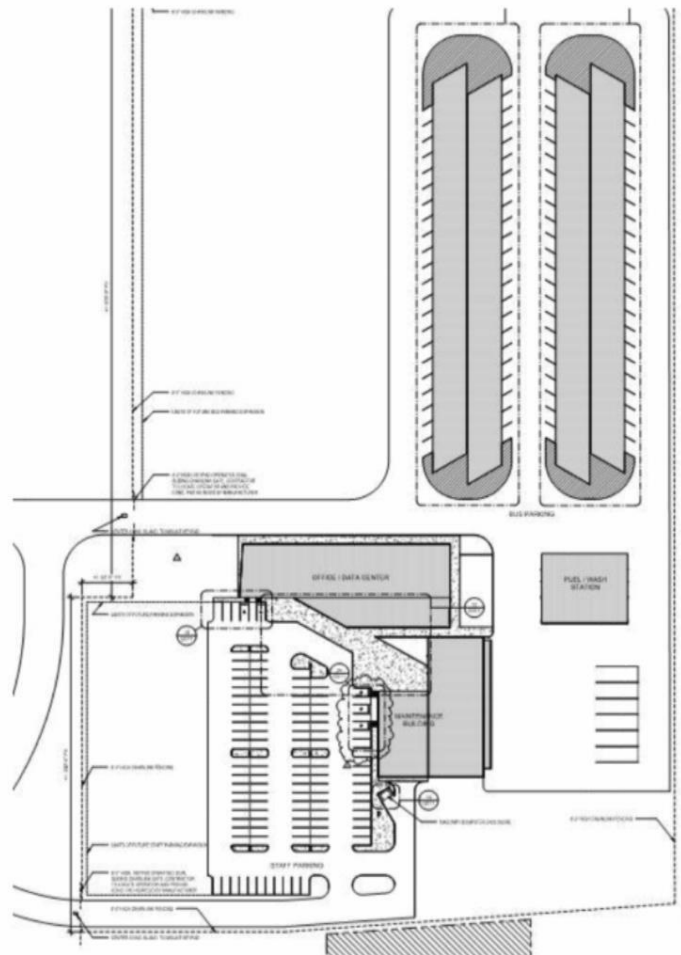


Figure 15 – Typical Site Layout

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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 website 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".

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 Orientation	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 Commute 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

Fort Bend County Public Transportation Advisory Committee

Purpose

Fort Bend Transit has created the Fort Bend County Transit Advisory Committee to review and provide recommendations to the Transit Department regarding policies, procedures and future planning. Fort Bend County values and respects inclusivity and is committed to ensuring that members of the Advisory Committee represent individuals of different backgrounds, ethnicities, and geographic locations that make up the Fort Bend County Transit Area.

Organization and Membership

Representatives are selected from each of the four County precincts to ensure County-wide representation. Members are also selected from each of the following consumer groups: senior citizens, low income individuals, members representing different LEP populations, and persons with limited mobility. The committee will consist of 10 members. Each member will serve a 2-year term with an option to continue to serve for the following terms. Once a seat becomes vacant, Fort Bend Transit will accept applications and/or nominations to serve on the Advisory Committee. Notices indicating vacant committee seats will be advertised on the department website, transit buses, and the official newspaper of record. Requests for nominees will also be sent to agencies and stakeholders in the community such as elected officials, state legislators, environmental organizations, resident groups, civic organizations, faith-based organizations and local small businesses owners and community leaders.

Advisory Committee Responsibilities

1. Understand Fort Bend Transit’s mission, structure, programs, strengths, and challenges.
2. Be an active contributing participant in the following:
 - a. Provide recommendations regarding suspensions/warnings;
 - b. Attend suspension hearings;
 - c. A thorough review of materials and other information pertinent to issues; careful consideration of options for addressing these issues; and participation in the discussion of these issues;
3. Assist with strategic planning to address future needs.
4. Maintain confidentiality when appropriate.
5. Enhance the Fort Bend County Public Transportation Department’s services through advocacy.

***Fort Bend County Public Transportation
Advisory Committee***

<u>Area Represented</u>	<u>Name</u>	<u>Ethnicity/Gender</u>
Fort Bend County Public Transportation	Kevin Thompson	Anglo-American/Male
County Judge	Xavier Herrera	Hispanic/Male
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

APPENDIX H – FORT BEND COUNTY PUBLIC TRANSPORTATION SUBRECIPIENTS

TITLE VI AND SUBRECIPIENTS

Fort Bend County Public Transportation does not have any subrecipients at this time. 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, 2017-Subrecipients adoption of the FBC Title VI Program along with entities attachments are stored electronically by FBC Title VI Coordinator.

January 30, 2018-Subrecipients adoption of the FBC Title VI Program along with entities attachments are stored electronically by FBC Title VI Coordinator.

January 30, 2019-Subrecipients adoption of the FBC Title VI Program along with entities attachments are stored electronically by FBC Title VI Coordinator.

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Approved by
Commissioners Court
March 26, 2019

MINUTES

BE IT REMEMBERED, That on this 26TH DAY of MARCH, 2019, Commissioners Court of Fort Bend County, Texas, met at a regular meeting with the following present:

KP GEORGE	COUNTY JUDGE
VINCENT MORALES	COMMISSIONER PRECINCT 1
GRADY PRESTAGE	COMMISSIONER PRECINCT 2
ANDY MEYERS	COMMISSIONER PRECINCT 3
KEN R. DEMERCHANT	COMMISSIONER PRECINCT 4
LAURA RICHARD	COUNTY CLERK

When the following were heard and the following orders were passed:

1. Call to Order.

Call to Order by Judge KP George at 1:02 p.m.

Attachments:

[agenda](#)
[minutes](#)

2. Invocation and Pledges of Allegiance by Commissioner Vincent Morales.

Invocation and Pledges of Allegiance by Commissioner Vincent Morales.

31. PUBLIC TRANSPORTATION:

Take all appropriate action on updated Fort Bend County Public Transportation Department Title VI Program and Compliance Report.

Moved by Commissioner DeMerchant, Seconded by Commissioner Meyers
Duly put and unanimously carried (5-0), it is ordered to approve the updated Fort Bend County Public Transportation Department Title VI Program and Compliance Report.

Judge George	Yes
Commissioner Morales	Yes
Commissioner Prestage	Yes
Commissioner Meyers	Yes
Commissioner DeMerchant	Yes

Attachments:

[report \(137pgs.\)](#)

APPENDIX J –PUBLIC PARTICIPATION PROGRAM

Fort Bend County Public Transportation Department

Public Participation Plan *A Citizen's Guide for Public Involvement In the Transportation Planning Process*



APPROVED BY FORT BEND COUNTY COMMISSIONERS COURT

TABLE OF CONTENTS

APPENDICES.....	5
Appendix A – O&M Facility Advance Planning Report 56.....	5
Appendix B – Title VI Demographic Analysis 87	5
Appendix C – Language Spoken at Home in Fort Bend County 90.....	5
Appendix D – Title VI Complaint Procedures and Complaint Form 94.....	5
Appendix E – Letter of No Complaints 104.....	6
Appendix F – Presentations and Outreach 106.....	6
Appendix G – Advisory Committee Membership 129	6
Appendix H – Fort Bend County Public Transportation Subrecipients 131.....	6
Appendix I – Commissioner's Court Minutes Adopting Program 133.....	6
Appendix J – Public Participation Plan.....	135
Appendix K – Public Notice.....	136
LIST OF FIGURES	8
LIST OF TABLES	9
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.....	48
SERVICE STANDARDS AND SERVICE POLICIES.....	48
REVIEW OF SYSTEM-WIDE SERVICE CHANGES AND FARE INCREASES	52
REVIEW FOR TITLE VI COMPLIANCE.....	53
REFERENCES.....	55
APPENDIX A – O&M FACILITY ADVANCE PLANNING REPORT.....	56
APPENDIX G – ADVISORY COMMITTEE MEMBERSHIP	129
<i>Fort Bend County Public Transportation</i>	129

<i>Advisory Committee</i>	129
<i>Fort Bend County Public Transportation</i>	130
APPENDIX H – FORT BEND COUNTY PUBLIC TRANSPORTATION SUBRECIPIENTS	131
APPENDIX I – COMMISSIONER'S COURT MINUTES ADOPTING PROGRAM.....	133
Approved	134
APPENDIX J –PUBLIC PARTICIPATION PROGRAM	135
INTRODUCTION	1
PURPOSE	1
CONTACT INFORMATION	2
PUBLIC PARTICIPATION REQUIREMENTS	3
Major Service and Fare Changes	3
Federal, State, County, and Local Funding.....	3
Capital Purchases and Improvements	4
Disadvantaged Business Enterprise (DBE)	5
Emergency, Temporary, and/or Administrative Actions	5
Public Participation Plan.....	6
PUBLIC PARTICIPATION METHODS	6
Public Notice	6
Public Meetings	7
Public Hearings	7
Participation in Public Participation Programs of other Agencies	7
Other	8
TRANSLATION AND SPECIAL ACCOMMODATION SERVICES	8
CUSTOMER SERVICE	8
APPENDIX K –PUBLIC NOTICE	137
.....	137

INTRODUCTION

The Fort Bend County Public Transportation Department (FBCPTD) was formed in June 2005 and is governed by the Fort Bend County Commissioners Court. The FBCPTD offers general public, commuter, demand response, shared ride, and point deviation fixed route bus services to the citizens of Fort Bend County. The FBCPTD understands that providing ample opportunities for the public to participate in decision making is essential to delivering transportation solutions that meet the needs of the citizens of Fort Bend County.

Fort Bend County Public Transportation FBCPT is committed to providing an open and visible decision-making process and ensuring equal access for its citizens. FBCPT shall actively solicit the involvement of citizens in the public decision-making process, through public notification, media exposure, community outreach, community presentations, public meetings, and public hearings.

This document describes outreach strategies and procedures to ensure a proactive community outreach program. FBCPT staff will apply the principles and guidance set out in this document to guide its efforts to create public involvement opportunities to ensure thorough public participation in the decision-making process using the regulations and guidance provided in Federal and State law.

PURPOSE

The Public Participation Plan (PPP) is a guide for FBCPT's ongoing public participation activities. The purpose of this PPP is to provide guidance when seeking public input related to projects and service changes and to identify techniques and methodologies for soliciting and considering public input.

The PPP aims to offer early and continuous opportunities for the public to be involved in the decision-making process and to consider the identification of social, economic, and environmental impacts of proposed transportation decisions. It is intended as a guide on how FBCPT will sustain its efforts to engage community members throughout the service area. As established with our Title VI policy, this includes seeking out and considering the viewpoints of minority, low-income, and Limited English Proficiency (LEP) populations as well as older adults and persons with limited mobility in the course of conducting outreach activities.

The PPP is intended to evolve to meet the changing needs of the community. FBCPT may periodically review and revise these methods to incorporate new and innovative ways to involve the public in transportation decision-making processes.

CONTACT INFORMATION

Fort Bend County Public Transportation office is located in Sugar Land, Texas. Deliveries and/or correspondence are received at:

Fort Bend County
Public Transportation Department
12550 Emily Court, Suite 400 Sugar
Land, Texas 77478

The following telephone numbers can be used to contact Departmental staff, schedule a ride, obtain information about services, and/or provide comments concerning services:

Toll Free: 866-751-TRIP (8747)
Office Number: 281-633-RIDE (7433)
TTY Administration Office: 281-494-7160
Fax Number: 281-243-6710

Comments, questions, or concerns should be directed to the following address:
Transit@fortbendcountytexas.gov.

Information regarding our services is available on the Fort Bend County website at www.FBCTransit.org.

GOALS AND OBJECTIVES

FBCPT is committed to a thorough and robust public participation process which employs best practices, respects and follows Federal and State law, regulations, and guidance on public participation. All comments and concerns will be considered.

The goals of the plan are to:

1. Offer a variety of opportunities for the general public to engage in transit planning and decision-making activities.
2. Maintain traditional public notice practices established by State and Local statutes.
3. Consider public input received from regional processes carried out by other entities.

The objectives of the plan are to:

1. Provide general notification of meetings and forums for public input in a manner that is understandable to all populations including but not limited to low-income, minority, or LEP populations.
2. Include meeting materials in a manner that is understandable to all populations including but not limited to low-income, minority, or LEP populations.

3. Utilize a variety of communication methods to capture public input from populations which are not likely to attend or engage in public meetings.
4. Utilize a variety of communication methods to provide notice to the public, including new, innovative, or non-traditional means of notification.
5. Schedule meetings at times and locations that are convenient accessible, and welcoming to all area citizens, including but not limited to low-income, minority, or LEP communities.
6. Hold meetings in locations near planned projects to ensure those most likely to be impacted have opportunities for input.

PUBLIC PARTICIPATION REQUIREMENTS

Major Service and Fare Changes

Fort Bend County Public Transportation defines a major service change as a 25 percent reduction or increase of service hours of routes currently in operation and funded by the Federal Transit Administration. A fare change occurs if the amount of fares increases or decreases.

At a minimum, FBCPT will advertise a notice of public comment in the newspaper of record for Fort Bend County. An opportunity to submit comments on proposed fare increases or major service changes will be provided with a comment period of at least 30 calendar days from the date the advertisement is published. The notice will include a description of the proposed changes, information on how to submit comments along with the office contact information.

A public meeting is not mandatory; however, an opportunity for a public meeting in order to solicit comment will be provided upon written request. The written request must be received within the 30 calendar day comment period. If a public meeting is requested, a notice of public meeting will be posted in the newspaper of record for Fort Bend County at least one week prior to the meeting. The notice will include the time, date, and location of the public meeting.

Comments received will be compiled and considered prior to finalizing recommendations and final changes will be made available to the public. If no changes are made as a result of the public comment and/or public meeting, the proposed changes will be considered final.

Federal, State, County, and Local Funding

Prior to 2014, recipients were able to rely on the TIP development process and public outreach of the Metropolitan Planning Organization (MPO) to satisfy the individual and/or joint responsibilities for public participation. This related to the development of program of projects under Section 5307 and other formula programs which have the same statutory grant requirements (5310, 5339, etc.). The requirements have since changed, as

stated in FTA Circular 9030.1E, and as a recipient of federal funds, FBCPT is required to request public comment on the funding allocated.

At a minimum, FBCPT will advertise a notice of public comment in the newspaper of record for Fort Bend County. An opportunity to submit comments on Federal and State funding will be provided with a comment period of at least 14 calendar days from the date the advertisement is published. The notice will include a description of the project(s), project cost, Federal, State or Local share, information on how to submit comments along with the office contact information.

A public hearing is not mandatory; however, an opportunity for a public hearing in order to solicit comment will be provided upon written request. The written request must be received within the 14 calendar day comment period. If a public hearing is requested, a notice of public hearing will be posted in the newspaper of record for Fort Bend County at least one week prior to the meeting. The notice will include the time, date, and location of the public meeting.

As a sub-recipient of federal funding from Houston METRO, FBCPT projects are included during METRO's public input process. FBCPT also places all funding acceptance or budgetary amendments on Fort Bend County Commissioner's Court for action by the Court. Commissioner's Court meeting notices and agendas are advertised in the County's newspaper of record and on the county website. Each Commissioner's Court meeting provides an opportunity for public comment.

FBCPT participates in the County's annual process for approving departmental budgets. FBCPT budget includes revenues from Federal, State, and Local funding sources which are listed in the County Budget document. A budget hearing is provided for the purposes of receiving comments. The time, date, and location of the hearing will be published in the county newspaper of record.

Comments received will be compiled and considered prior to finalizing funds and/or budgets. Final changes will be made available to the public. If no changes are made as a result of the public comment and/or public hearing, the proposed funds and/or budgets will be considered final.

Capital Purchases and Improvements

Capital purchases such as buses, furniture, and equipment are included in the Federal, State, County, and local funding budgets. Comments regarding these purchases will be received as part of the public comment for Federal, State, County, and Local funding.

New Capital Improvements such as facilities, terminals, park and ride sites, and maintenance and administration buildings are also included in the Federal, State, and County, and local funding budgets. Comments regarding these purchases will be received as part of the public comment for Federal, State, County, and Local funding. In

Addition, at least one Public Meeting will be held for the purposes of receiving public comments on proposed capital improvements.

Disadvantaged Business Enterprise (DBE)

FBCPT has established a Disadvantaged Business Enterprise (DBE) program in accordance with regulations of the U.S. Department of Transportation (DOT), 49 CFR Part 26. The County has received Federal financial assistance from the Department of Transportation, and as a condition of receiving this assistance, the County has signed an assurance that it will comply with 49 CFR Part 26. In complying with 49 CFR Part 26, FBCPT must establish an overall three-year goal and provide for public participation.

FBCPT will consult with minorities, women's and general contractor groups, community organizations, and other officials or organizations in an effort to gather information concerning DBE's. This information would include the availability of disadvantaged and non-disadvantaged businesses, the effects of discrimination on opportunities for DBEs, and a grantee's efforts to establish a level playing field for the participation of DBEs.

FBCPT will, at a minimum, advertise a notice of public comment announcing the proposed overall three-year goal in the newspaper of record for Fort Bend County. The County may also utilize general circulation media and available minority-focus media and trade publications, and websites. The public notice shall include the proposed goal and its rationale. An opportunity to submit comments will be provided with a comment period of at least 45 days from the date the advertisement is published. The notice will include a brief description of the goal and rationale, how to submit comments, along with office contact information. The goal and the rationale will also be made available for inspection during normal business hours at the FBCPT offices for a period of at least 30 days following the date of the notice.

Once FBCPT has completed the public participation process the goal and its rationale are submitted to the Federal Transit Administration (FTA) for final approval. FBCPT will begin using the overall goal on October 1st of each year, unless FTA has issued other instructions. If FBCPT establishes a project goal, it will begin using this goal by the time of the first solicitation for a FTA-assisted project contract. FBCPT will post the goal and its rationale on its website where it will remain throughout the three (3) year term.

Emergency, Temporary, and/or Administrative Actions

FBCPT will provide public notice of changes by advertising on the county website and placing notices in buses for service changes due to emergency conditions, road or other construction concerns, and/or other temporary situations, when possible. Other strategies such as email or direct mail to stakeholders might also be utilized.

FBCPT participates in the County's development of Emergency Operations and Evacuation Planning overseen by Fort Bend County's Office of Emergency Management (OEM). The OEM follows Federal, State, and Local guidelines for this process. In emergency situations, public notice falls under the responsibility of local governments.

The public should monitor television, radio, and other primary media outlets for direction.

Public Participation Plan

At a minimum, FBCPT will advertise a notice of public comment in the newspaper of record for Fort Bend County for initial adoption of the Public Participation Plan (PPP). An opportunity to submit comments on will be provided with a comment period of at least 45 calendar days from the date the advertisement is published. The notice will include a description of the information on how to submit comments along with the office contact information. Comments received will be compiled and considered prior to finalizing the plan. Final changes will be made available to the public. If no changes are made as a result of the public comment, the proposed plan will be considered final. Once the PPP is adopted, any changes shall also include a 45 calendar day comment period.

FBCPT also refers to the Transportation Advisory Committee, consisting of community stakeholders, to garner input on operational policies affecting passenger services. Policies are developed with the input of the committee but not formalized or implemented until public comment is received. Input from the committee is sought for the initial creation of policies and/or procedures as well as changes to policies such as the Passenger Guidelines, Charter Policy, and other policy documents or concerns in which the direct provision of transportation service is affected.

PUBLIC PARTICIPATION METHODS

Public Notice

At a minimum, a notice of public comment will be placed in the official newspaper of record for Fort Bend County. FBCPT may also choose to use one or more of the following methods:

1. Advertise notices on county website.
2. Distribute electronic and/or physical copies of notices for public input.
3. Advertise notices on buses and/or at regular bus stops.
4. Advertise notices to appropriate local Hispanic, African-American, and Asian publication, and local newspapers advertising public meetings and requests for comments.
5. Advertise notices on websites of other public or private agencies.
6. Advertise notices on signs or billboards (electronic and traditional messaging signs, boards or other displays).
7. Place notices in public areas, community agency locations, on area bulletin boards, or in area private and public buildings as allowed.
8. Advertise notices on the radio, television, magazine or other advertising media outlets.
9. Email notices to agencies and stakeholders in the community such as elected officials, state legislators, environmental organizations, resident groups, civic

organizations, and businesses with interest in a project or who represent the public population of riders.

10. Broadcast public service announcements.

Public Meetings

Public Meetings are an informal public input process open to the public and informational in content. Public meetings are generally held near planned facility locations, at activity or community centers, or during other community events.

Attendees will have the opportunity to provide comment directly to the conducting body, leave written comments, or are directed to a website designed to gather comments. Detailed information, graphics, story boards, and/or presentations are used to provide background information on the item being proposed.

Public Hearings

Public hearings are a formal public input process open to the public. These hearings are recorded live and transcripts or minutes are made available to the public in a timely fashion. Public Hearings are generally held near planned facility locations, at activity or community centers, or during other community events.

Attendees will have the opportunity to provide comments or submit them in writing during the public hearing. Commenters are generally limited to a 3-minute presentation and no feedback is allowed from the conducting body during the public hearing process.

At the beginning of each regularly scheduled Fort Bend County Commissioner's Court, an opportunity for public input is provided on any and all agenda items. FBCPT accepts all comments received on Departmental actions undertaken by the Commissioner's Court as part of its regularly scheduled meeting agenda.

Participation in Public Participation Programs of other Agencies

As a recipient and sub-recipient of federal funding, FBCPT's Program of Projects (POP) is included within the Houston Galveston Area Council's (H-GAC's) Transportation Improvement Plan (TIP) and Regional Transportation Plan (RTP). Their public notification provides opportunities for public meetings with a comment period of not less than 30 days. Additional opportunities for public review are provided informally throughout the TIP development process.

As a sub-recipient of federal funding from Houston METRO, FBCPT's projects related to these funds are included in METRO's public input processes.

FBCPT often partners with other local governments and organizations. These entities provide their own programs and offer interested parties' opportunities to address concerns and receive comments.

Any comments obtained through any of the above-listed processes will be considered.

Other

FBCPT may also participate in public input processes hosted by other entities either by providing funding or locations, additional advertising or promotions, materials, and/or by attending these events to provide additional information or to receive or address comments related to its projects.

FBCPT may also use additional outreach methods not specifically listed such as social media notices, text messaging, bulk mailers, etc.

TRANSLATION AND SPECIAL ACCOMMODATION SERVICES

FBCPT will hold all community meetings or public hearings in locations easily accessible to the public. Reasonable accommodations will be provided for persons attending meetings or functions. Requests from persons needing special accommodations should be received three (3) business days prior to a function.

Public meetings, hearings, etc. will be conducted in English. Requests for language interpreters or other special communication needs should be made at least three (3) business days prior to a function.

All notices and information outlined on the Fort Bend County website can be translated into 80 different languages. Individuals can easily change the content on the website to any of these languages by simply using the language drop down bar located on the top right corner of the webpage.

CUSTOMER SERVICE

Fort Bend County Public Transportation welcomes your comments and complaints. We are committed to using passenger feedback as a tool to improve our quality of service. If you experience any dissatisfaction with the service and wish to file a complaint, you can call our office and our staff will take a verbal complaint.

The Americans with Disabilities Act of 1990 (ADA) prohibits discrimination and ensures equal opportunity and access for persons with disabilities. Title VI of the Civil Rights Act of 1964 prohibits discrimination on the basis of race, color, or national origin, religion, sex, disability, age, or other protected status in programs & activities receiving federal financial assistance (42 U.S.C. Section 2000d).

Fort Bend County is committed to ensure nondiscriminatory transportation in support of our mission to provide high quality transit services for all Americans. We are committed to taking affirmative action to assure that no person shall be excluded with regard to the routing, scheduling, or quality of service of transportation service on the grounds of race, color, national origin, religion, sex, disability, age, or other protected status. If you

believe you have been subjected to discrimination, you may file a complaint with the Fort Bend County Title VI Coordinator by calling the Fort Bend County Title VI Officer at 281-633-RIDE or by sending a written complaint to:

Fort Bend County Public Transportation
Department ATTN: Title VI Officer
12550 Emily
Court Ste. 400
Sugar Land,
TX 77478

Or via email at: transit@fortbendcountytexas.gov

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 ATTN: Title VI Program
Coordinator
East Building,
5th Floor –
TCR 1200
New Jersey
Ave., SE
Washington,
DC 20590

APPENDIX K –PUBLIC NOTICE



KNOW YOUR RIGHTS Under Title VI



Title VI of the Civil Rights Act of 1964 prohibits discrimination on the basis of race, color, or national origin in programs & activities receiving Federal financial assistance (42 U.S.C. Section 2000d).

Fort Bend County is committed to practicing non-discrimination. If you believe you have been subjected to discrimination you may file a complaint with the Fort Bend County Civil Rights Officer at 281-633-RIDE.

A complaint may be filed directly with FTA by filling with the Office of Civil Rights, Attention: Title VI Program Coordinator, East Building, 5th Floor-TCR, 1200 New Jersey Ave., SE, Washington, DC 20590

For additional information on the current Title VI Program or if information is needed in another language, please call the Civil Rights Officer at 281-633-RIDE or email at transit@fortbendcountytexas.gov

Attachment F
Financial Reports

FORT BEND COUNTY, TEXAS COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended September 30, 2018



**Robert Ed Sturdivant, CPA
County Auditor**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended September 30, 2018



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	5-13
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	17
Statement of Activities	18-19
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet Governmental Funds	20
Reconciliation of the Balance Sheet to the Statement of Net Position	21
Statement of Revenues, Expenditures, and Changes in Fund Balances	
Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures,	
and Changes in Fund Balances (Governmental Funds) to the	
Statement of Activities	23
Proprietary Funds Financial Statements	
Statement of Net Position	24
Statement of Revenues, Expenses, and Changes in Fund Net Position	
(Deficit)	25
Statement of Cash Flows	26
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position	27
Component Unit Financial Statements	
Statement of Net Position (Deficit)	29
Statement of Revenues, Expenses, and Changes in Net Position (Deficit)	30-31
Notes to Financial Statements	32-69
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	
Budget and Actual - General Fund - Budgetary Basis	71-79
Notes to Budgetary Required Supplementary Information	80-81
Required Pension Supplementary Information – Texas County and Special District	
Retirement System	
Schedule of Changes in Net Pension Liability and Related Ratios	82
Schedule of Contributions	83
Notes to Pension Required Supplementary Information	84

FORT BEND COUNTY, TEXAS**TABLE OF CONTENTS**

	<u>Page(s)</u>
Required Supplementary Information (continued)	
Required Other Post Employment Benefit Supplementary Information	
Schedule of Changes in Total OPEB Liability and Related Ratios	
Fort Bend County Employee Benefit Plan	85
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	148-153
Computation of Legal Debt Margin	154-155
Demographic and Economic Statistics	156
Largest Employers	157
Full-Time Equivalent County Government Employees by Function	158-159
Operating Indicators by Function	160-165
Capital Assets Used in the Operation of Governmental Funds Schedule	
by Activity	166-167





COUNTY AUDITOR
Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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

March 31, 2019

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, 2018.

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, 2018. 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 2018. 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 2018. 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 completed the phase one Westpark Tollway expansion in November 2017 with a total cost of \$74 million (including right of way and utility relocation) which constructed a four-lane, divided highway. The project extends the current four-lane controlled access tollway to the west from its current terminus at Grand Parkway/SH 99 to FM 1463. In addition, the County completed construction of one-way two-lane frontage roads on the north and south of the Westpark Expansion as non-tolled lanes with a totaling \$37.4 million. The County also completed the initial part of phase two of this project in February of 2019 which includes the frontage roads out to west of Cross Creek Ranch from FM 1463 with a total cost of \$22.9 million. The Authority incurred expenses of \$6.2m on the initial part of phase two for planning of future toll lanes when financially feasible. The remaining portion of phase two will be completed by the Texas Department of Transportation and will extend the frontage roads from west of Cross Creek Ranch to James Ln, just east of Fulshear, with a scheduled completion date of Fall 2019.

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.

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, 2017. 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, 2017. 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, 2017

Christopher P. Morill

Executive Director/CEO

FORT BEND COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
September 30, 2018

COMMISSIONERS COURT:

County Judge	Robert Hebert
Commissioner, Precinct #1	Vincent Morales
Commissioner, Precinct #2	Grady Prestage
Commissioner, Precinct #3	Andy Meyers
Commissioner, Precinct #4	James Patterson

OTHER COUNTY OFFICIALS:

Tax Assessor-Collector	Patsy Shultz
County Clerk	Laura Richard
District Clerk	Annie Rebecca Elliot
County Treasurer	Jeff Council
County Auditor	Robert Ed Sturdivant
County Sheriff	Troy E. Nehls
Purchasing Agent	Debbie Kaminski
Director of Finance & Investments	Pamela Gubbels

DISTRICT COURTS:

Judge, 240th District Court	Chad Bridges
Judge, 268th District Court	Brady G. Elliot
Judge, 328th District Court	Ronald R. Pope
Judge, 387th District Court	Brenda G. Mullinix
Judge, 400th District Court	Maggie Perez-Jaramillo
Judge, 434th District Court	James H. Shoemake
Judge, 458th District Court	Kenneth S. Cannata
Judge, 505th District Court	David S. Perwin
District Attorney	John F. Healey, Jr.

COUNTY COURT-AT-LAW:

Judge, County Court-at-Law #1	Christopher G. Morales
Judge, County Court-at-Law #2	Jeffrey A. McMeans
Judge, County Court-at-Law #3	Susan G. Lowery
Judge, County Court-at-Law #4	Jerry W. Bussell
Judge, County Court-at-Law #5	Pedro Ruiz
County Attorney	Roy L. Cordes, Jr.

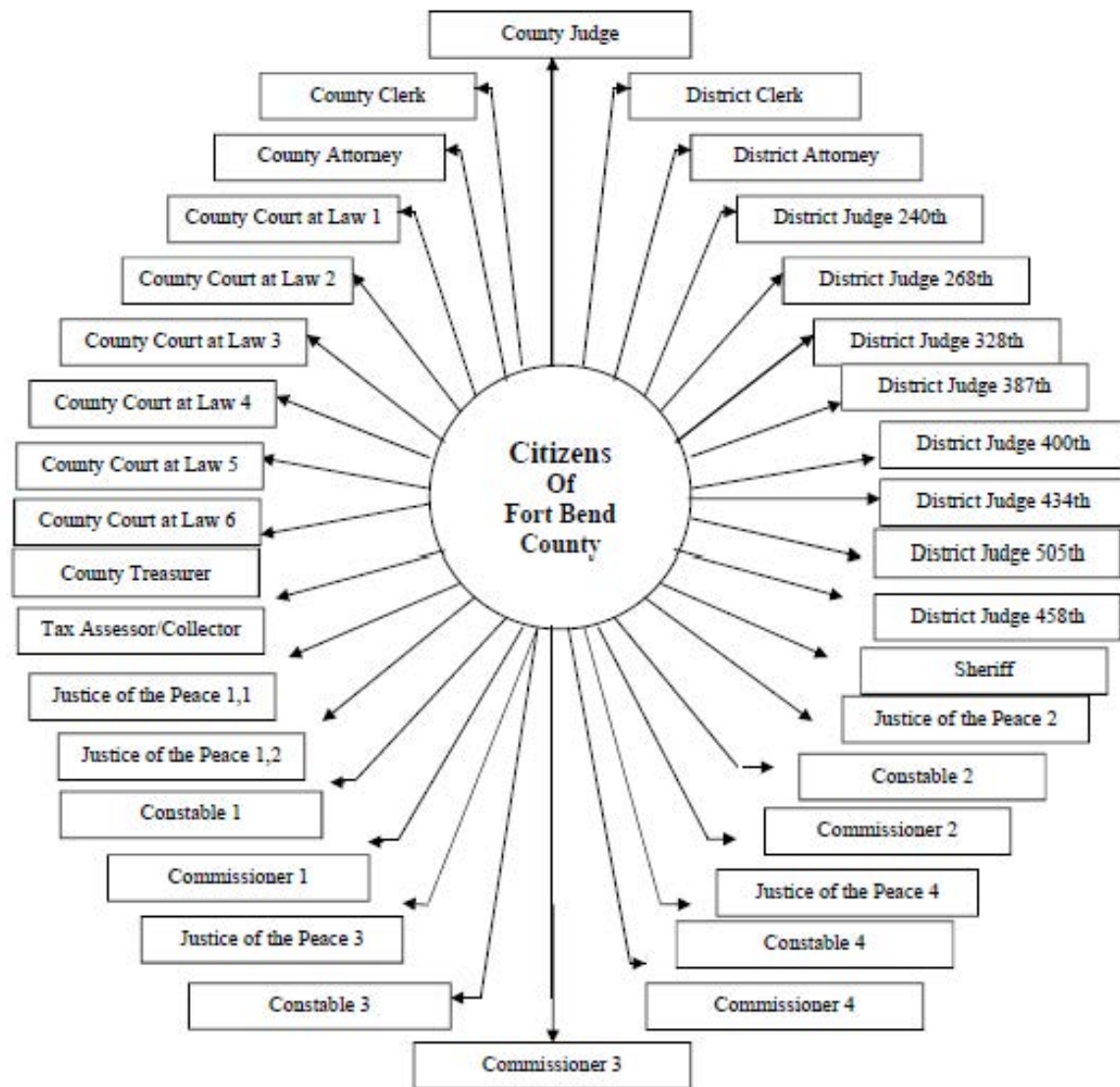
JUSTICES OF THE PEACE:

Justice of the Peace, Precinct #1-1	Gary Janssen
Justice of the Peace, Precinct #1-2	Mary S. Ward
Justice of the Peace, Precinct #2	Joel C. Clouser, Sr.
Justice of the Peace, Precinct #3	George Lawrence
Justice of the Peace, Precinct #4	Justin M. Joyce

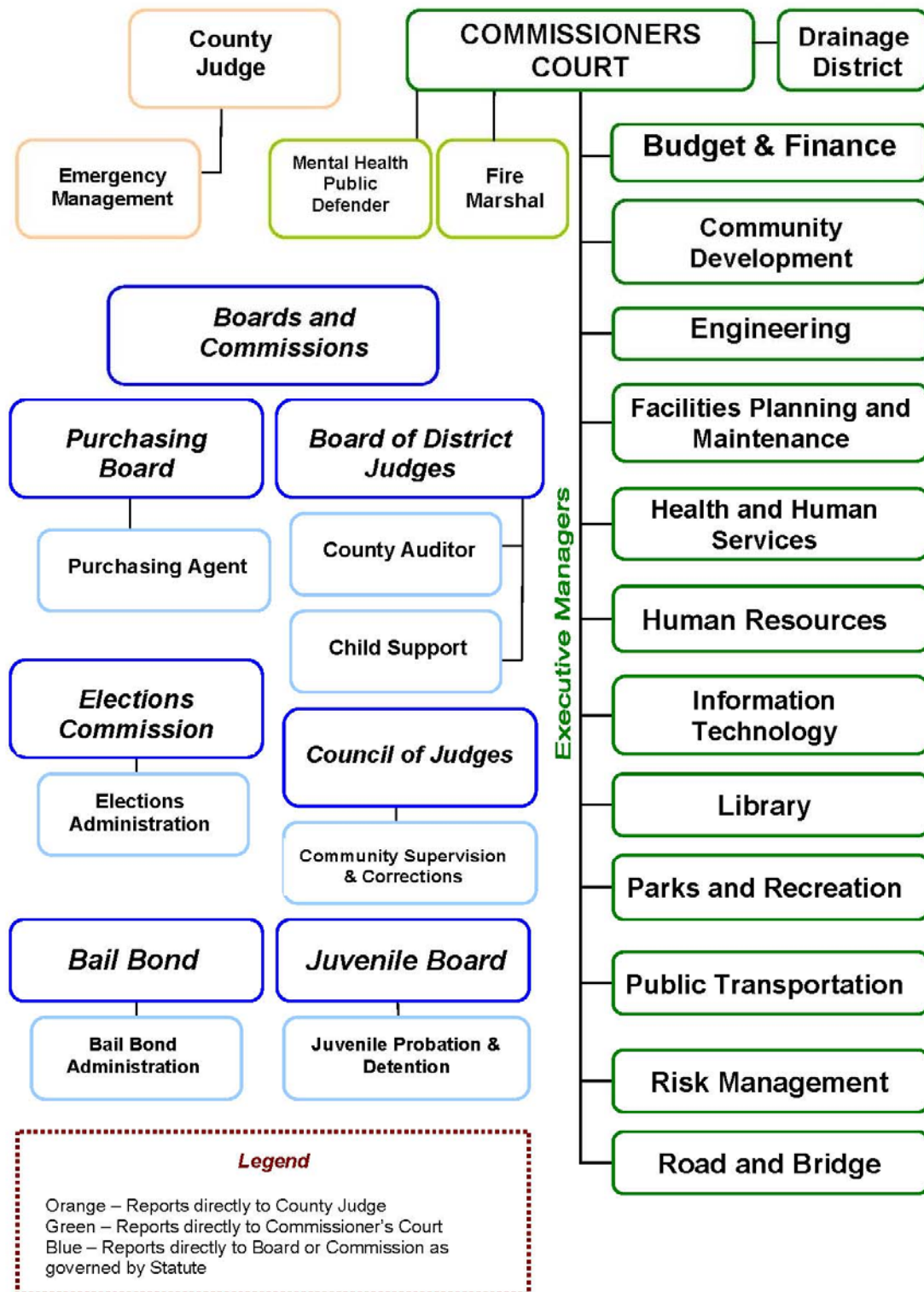
CONSTABLES:

Constable, Precinct #1	Mike Beard
Constable, Precinct #2	Gary Majors
Constable, Precinct #3	Wayne Thompson
Constable, Precinct #4	Trever J. Nehls

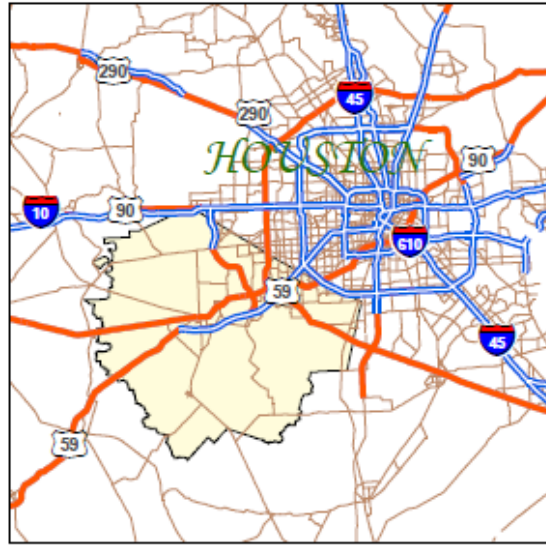
FORT BEND COUNTY, TEXAS
ORGANIZATIONAL CHART OF ELECTED OFFICIALS



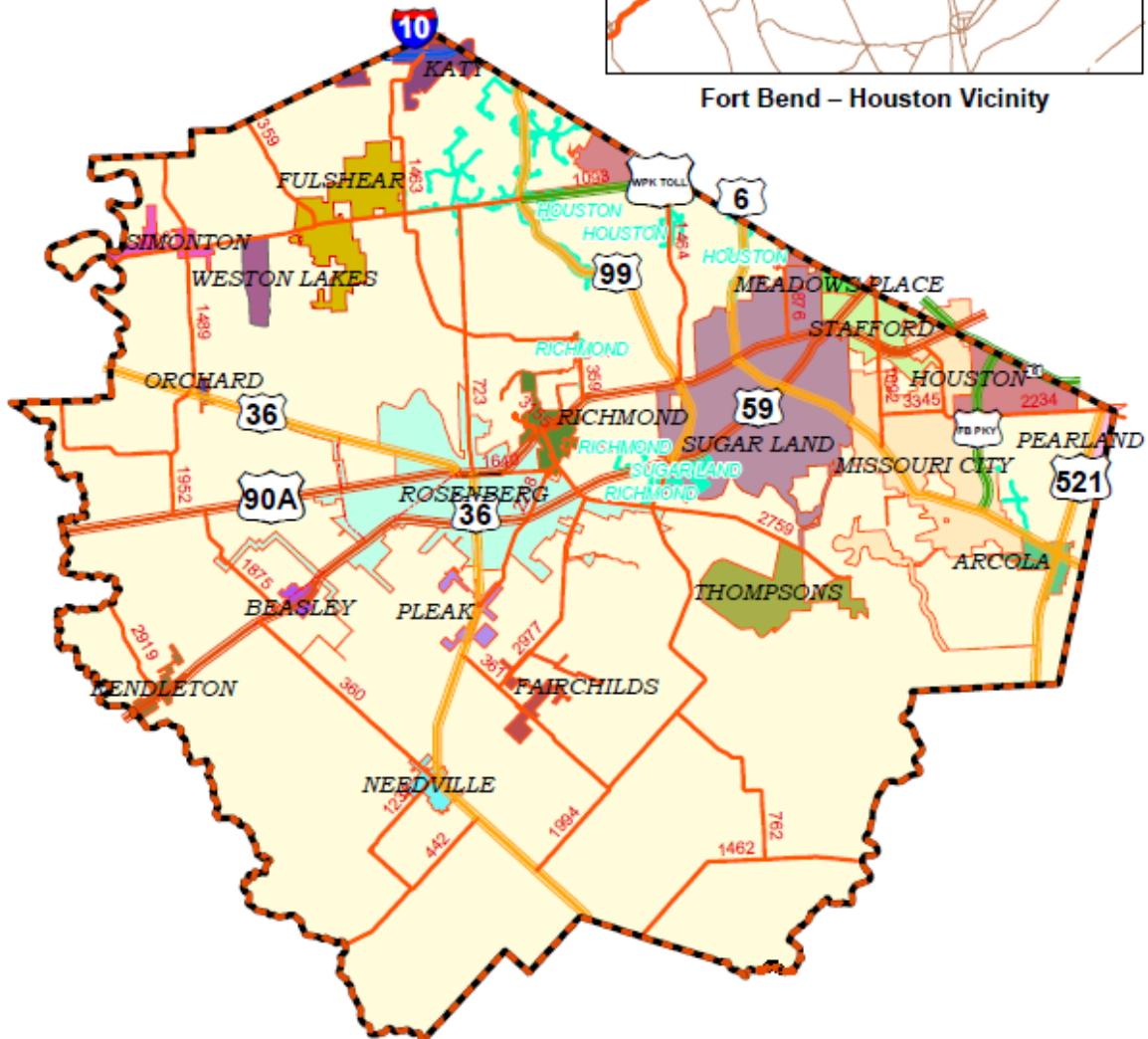
FORT BEND COUNTY, TEXAS
ORGANIZATIONAL CHART OF COUNTY DEPARTMENTS



Fort Bend County



Fort Bend – Houston Vicinity



INDEPENDENT AUDITORS' REPORT

To the Honorable K.P. George, 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, 2018, 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, 2018, 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.

Emphasis of Matter

As discussed in Notes 1B, 10 and 16 to the financial statements, the County adopted the provisions of Government Accounting Standards Board (“GASB”) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, for the fiscal year ended September 30, 2018. Our opinions are not modified with respect to this matter.

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 13 and other required supplementary information, as listed in the table of contents, on pages 71 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2019 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 29, 2019



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, 2018. 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 \$1.1 billion ("net position"). Of this amount, there is a deficit of \$384.0 million in unrestricted net position due to the implementation of GASB 75 other post-employment benefits ("OPEB") liabilities.
- The County's total net position increased by \$1.2 million.
- The County's total assets and deferred outflow of resources increased by \$7.1 million and total liabilities and deferred inflows of resources increased by \$5.8 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 \$174.7 million, an decrease of \$29.3 million from the prior year.
- At the end of the current fiscal year approximately \$27.0 million is available for spending at the government's discretion in the General Fund (unassigned fund balance). This unassigned fund balance amounts to 9.2% 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 17 through 19 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 20 through 23 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 24 through 26 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 27 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 29 through 31 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 32 through 69 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 71 through 85 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, 2018 **and** 2017:

CONDENSED SCHEDULE OF NET POSITION
September 30, 2018 and 2017

	Primary Government Governmental Activities	
	2018	2017*
Current and other assets	\$ 285,202,063	\$ 336,918,315
Capital assets, net	1,940,984,145	1,853,284,174
Total Assets	2,226,186,208	2,190,202,489
Deferred outflows of resources	27,827,371	56,736,501
Current liabilities	55,708,080	86,558,084
Long-term liabilities		
Other long-term liabilities	566,555,875	533,062,827
Net pension liability	41,371,805	73,160,316
Net OPEB liability	422,306,384	430,955,201
Total Liabilities	1,085,942,144	1,123,736,428
Deferred inflows of resources	47,719,570	4,075,462
Net Position:		
Net investment in capital assets	1,429,202,714	1,414,937,836
Restricted	75,145,128	69,185,967
Unrestricted	(383,995,977)	(364,996,703)
Total Net Position	\$ 1,120,351,865	\$ 1,119,127,100

* as restated for GASB 75 implementation.

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 \$1.1 billion at the close of the most recent fiscal year. The 2017 ending net position was restated from \$1.3 billion to \$1.1 billion to reflect the inclusion of the net OPEB liability on the financials as required by GASB Statement 75.

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 \$384.0 million was primarily due to the growing OPEB and net pension liabilities.

The County's net position increased \$1.2 million from the prior year. This increase is primarily due to the following

- increase in assets and deferred outflows of \$7 million primarily due to a decrease in current assets of \$51.8 million resulting from reimbursement to governmental units,

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

- increase in net capital assets of \$87.7 million due to acquisition/construction of new assets, and a decrease in deferred outflows of resources resulting from a reduction of the amount resulting from a reduction in net difference in projected and actual earnings of pension activity;
- increase in liabilities and deferred inflows of \$5.8 million primarily due to a decrease in current liabilities of \$30.9 million for reimbursements to other governmental units,
- increase in long-term liabilities of \$33.5 million due to the issuance of new debt,
- decrease of \$31.8 million and \$8.6 million for net pension and net OPEB liability, respectively, and
- an increase of \$43.6 million in deferred inflows of resources due to a change in assumptions for OPEB activities.

The following table provides a summary of the County's operations for the years ended September 30, 2018 and 2017:

SCHEDULE OF CHANGES IN NET POSITION
For the years ended September 30, 2018 and 2017

	Primary Government Governmental Activities	
	2018	2017
Revenues		
Program revenues:		
Charges for services	\$ 60,781,429	\$ 51,501,215
Operating grants and contributions	43,860,295	43,581,664
Capital grants and contributions	97,674,810	120,393,977
General revenues:		
Property taxes	298,852,356	288,588,806
Sales taxes	8,681,101	6,858,009
Earnings on investments	7,033,371	3,460,544
Other	8,301,082	8,503,412
Total Revenues	525,184,444	522,887,627
Expenses		
General administration	\$ 73,299,757	\$ 67,508,837
Financial administration	10,834,176	11,263,933
Administration of justice	117,331,362	115,538,871
Construction and maintenance	158,535,405	124,089,221
Health and human services	49,429,132	47,679,907
Cooperative services	1,182,279	1,210,100
Public safety	71,090,108	69,963,634
Parks and recreation	4,116,418	5,217,764
Libraries and education	19,954,027	19,285,562
Interest on long-term debt	18,187,015	16,192,299
Total Expenses	523,959,679	477,950,128
Change in Net Position	1,224,765	44,937,499
Net Position, Beginning	1,256,946,386	1,212,008,887
Change in accounting principles	(137,819,286)	(137,819,286)
Net Position, Ending	\$ 1,120,351,865	\$ 1,119,127,100

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.

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

Beginning net position was reduced by \$137.8 million pursuant to the implementation of GASB Statement 75 which requires the recognition of the total OPEB liability on the financial statements. After making this adjustment the Governmental activities increased the County's net position by \$1.2 million which is a reduction of \$43.7 million from last year's increase of \$44.9 million. This change in the increase is primarily due to an increase in property taxes of \$10.3 million due to an increase in property valuations, a decrease in capital contributions of \$22.7, an increase in charges for services of \$9.3 million due primarily to an increase in ambulance service receivable pursuant to improved billing processes, and an increase in earnings on investments of \$3.6 million due to improved interest rates; offset by an increase in Construction and maintenance expenses of \$34.4 million due primarily to county expenses to construct state roads that were not capitalized and the County relinquishing former county streets in neighborhoods annexed by the City of Sugar Land. Other expense increases were due to position and payroll related costs for a total of \$11.6 million.

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 \$174.7 million. Of this, \$27.0 million is unassigned fund balance and available for day-to-day operations within the General Fund. \$32.4 million is committed fund balance for various purposes within the General Fund and \$115.5 million is restricted for various purposes in the governmental funds as listed in Note 11 on page 66. There is also \$84.7 thousand in nonspendable fund balances in the governmental funds due to prepaid items as illustrated in Note 11.

Unassigned General fund balance decreased by \$17.7 million due to an increase in commitments to capital improvement projects for fiscal year 2018. The ending unassigned general fund balance of \$27 million represents 9.2% of the general fund operating expenditures.

There was a decrease in the combined fund balance of \$29.3 million from the prior year for the governmental funds. This overall decrease was made up of a decrease in the Capital Projects Funds of \$38.0 million, an increase in the Debt Service Fund of \$1.1 million, an increase in Non-major Special Revenue Funds of \$4.6 million, and an increase in General Fund balance of \$2.9 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 \$12.7 million due to increased property valuations.
- Increase in fees of office collections of \$2.2 million due to increase in services from all the governmental functions.
- Decrease in intergovernmental revenues of \$3 million primarily due to an decrease in grant funding
- Increase in earnings on investments of \$1.7 million due to an increase in investable cash and improved interest rates.
- Increase of 18.5 million in operating expenditures among all the governmental functions due to increase in positions, Cost of living adjustment, and increase in operating expenses
- The Debt Service Fund balance increased by \$1.1 million as budgeted to prepare for a bond issue planned during the 2018 fiscal year.

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

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 \$11.8 million, which is an increase of \$0.7 million over the prior year's net position of \$11.0 million. This increase was primarily caused by charges for services exceeding benefits, contractual and depreciation expenses for the fiscal year.

The Other Self-Funded Insurance Fund has a net position balance of \$4.6 million at fiscal year-end, which is an increase of \$1.3 million over the prior year's net position balance of \$0.5 million. This increase was primarily caused by a charges for services exceeding benefits expense and contractual expenses for the fiscal year.

General Fund Budgetary Highlights

During the year there was a net decrease of \$23.8 million in expenditure appropriations between the original and final amended budget. The main components of this decrease were based on the following: \$14.3 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 2018; \$2.4 million decrease for health and welfare; \$2.1 million decrease in general administration; \$0.6 million decrease in administration of justice; \$0.3 million decrease in construction and maintenance; and \$3.1 million decrease for public safety. The decreases from these governmental functions are primarily due to residual personnel budgets being allocated to projects to be initiated by Commissioners Court after fiscal year 2018.

General Fund revenues exceeded the amended budget by \$5.4 million for the year. The primary reasons for this surplus are detailed as follows:

- Property taxes resulted in a \$2.1 million excess over budget due to continued improvements of the collection rate.
- Fees and fines resulted in \$1.8 million in excess revenues due to continued increased collections of fines, fees and court costs.
- Earnings on investments resulted in a \$2.2 million in excess revenues due to interest rate improvements after the adoption of the 2018 budget.

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

Capital Assets and Debt Administration

Capital Assets - At the end of fiscal year 2018, 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 \$88 million over the previous fiscal year.

	Governmental Activities	
	2018	2017
Non-Depreciable Capital Assets		
Land	\$ 435,605,978	\$ 429,217,807
Construction in progress	54,890,873	69,903,094
Depreciable Capital Assets, Net		
Vehicles	17,078,041	14,883,581
Office furniture and equipment	5,369,427	4,569,040
Machinery and equipment	13,327,073	11,678,544
Buildings, facilities and improvements	298,700,883	275,610,916
Infrastructure	1,116,011,870	1,047,421,191
Totals	\$ 1,940,984,145	\$ 1,853,284,173

Construction in progress at year-end represents: Road & parking construction (\$30 million); facility and parks construction and improvements (\$24.6 million), and software projects (\$0.3 million) as illustrated in Note 6 on page 51.

Long-Term Debt - The County had total bonds, notes unamortized premiums outstanding of \$558.2 million at fiscal year-end. This is an increase of \$34.4 million from the prior year due to the issuance of the 2018 Unlimited Tax Road and Refunding Bonds offset by scheduled debt service payments made during fiscal year 2018.

	Governmental Activities	
	2018	2017
General obligation bonds	\$ 486,572,549	\$ 453,690,000
Tax notes	3,302,978	3,808,978
Premiums on bonds	68,356,457	66,343,007
Accrued compensated absences	8,323,891	9,220,843
Totals	\$ 566,555,875	\$ 533,062,828

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.

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

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 764,828 in 2018 and is expected to grow to 824,340 by 2020.

The number of households has increased to 241,130 in 2018 and is expected to grow to 259,760 by 2020. Mean household income for 2018 is \$196,153 and is estimated to rise to \$204,735 by 2020. Income per capita is currently at \$61,692 and is expected to grow to \$64,840 by 2020.

The Commissioners Court approved a \$373.5 million total budget for the 2019 fiscal year. This is a 2.2% increase over the adopted 2018 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 \$0.469 per \$100 of assessed valuation for 2018 to \$0.464 per \$100 valuation for 2019.

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, 2018

	Primary Government Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 221,640,617	\$ 95,039,118
Investments		11,953,450
Receivables:		
Taxes, net	8,697,572	
Grants	8,399,767	
Fines and fees	33,737,102	
Other	10,339,536	10,499,281
Prepaid items	84,719	
Due from component units	2,302,750	3,129,704
Due from primary government		
Capital assets, not being depreciated	490,496,851	45,437,813
Capital assets, net of accumulated depreciation	1,450,487,294	376,445,401
Total Assets	<u>2,226,186,208</u>	<u>542,504,767</u>
Deferred Outflows of Resources		
Deferred charges-debt refunding	7,543,691	8,410,813
Deferred outflows related to post-employment benefits	20,283,680	
Total Deferred Outflows of Resources	<u>27,827,371</u>	<u>8,410,813</u>
Liabilities		
Accounts payable and accrued expenses	41,494,109	2,250
Retainage payable	3,356,909	739
Accrued interest payable	1,919,136	1,541,209
Unearned revenues	7,210,755	
Due to component units	1,132,890	3,129,704
Due to primary government		1,192,678
Due to other governments	594,281	
Long-term Liabilities:		
Long-term liabilities due within one-year	30,151,973	7,070,000
Long-term liabilities due in more than one-year		
Other long-term liabilities	536,403,902	430,009,693
Net pension liability	41,371,805	
Total OPEB liability	422,306,384	
Total Liabilities	<u>1,085,942,144</u>	<u>442,946,273</u>
Deferred Inflows of Resources		
Deferred inflows related to post-employment benefits	47,719,570	
Total Deferred Inflows of Resources	<u>47,719,570</u>	
Net Position (Deficit)		
Net investment in capital assets	1,429,202,714	11,622,401
Restricted for:		
Debt service	9,547,742	21,582,276
Other	65,597,386	
Unrestricted	(383,995,977)	74,764,630
Total Net Position	<u>\$ 1,120,351,865</u>	<u>\$ 107,969,307</u>

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

FORT BEND COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 73,299,757	\$ 9,098,347	\$ 9,882,516	\$
Financial administration	10,834,176	8,421,651		
Administration of justice	117,331,362	10,085,158	9,413,315	
Construction and maintenance	158,535,405	7,164,117	230,570	97,674,810
Health and human services	49,429,132	15,241,132	19,031,432	
Cooperative services	1,182,279			
Public safety	71,090,108	10,308,635	5,118,910	
Parks and recreation	4,116,418	201,478	104,711	
Libraries and education	19,954,027	260,911	78,841	
Interest on long-term debt	18,187,015			
Total Primary Government	\$ 523,959,679	\$ 60,781,429	\$ 43,860,295	\$ 97,674,810
Component Units:				
FBC Toll Road Authority	\$ 24,219,962	\$ 34,222,563	\$	\$ 50,403
FB Grand Parkway Toll Road Authority	20,804,575	21,966,356		3,264,802
FBC Housing Finance Corporation	22,277	33,314		
FBC Industrial Development Corporation	30,412			
Total Component Units	\$ 45,077,226	\$ 56,222,233	\$	\$ 3,315,205

General Revenues:

Property taxes, penalties, and interest

Sales taxes

Earnings on investments

Miscellaneous

Transfers

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**

\$	(54,318,894)	\$
	(2,412,525)	
	(97,832,889)	
	(53,465,908)	
	(15,156,568)	
	(1,182,279)	
	(55,662,563)	
	(3,810,229)	
	(19,614,275)	
	(18,187,015)	
	<u>(321,643,145)</u>	

\$	10,053,004
	4,426,583
	11,037
	<u>(30,412)</u>
	<u>14,460,212</u>

298,852,356	
8,681,101	
7,033,371	1,833,108
8,301,082	
<u>322,867,910</u>	<u>1,833,108</u>
1,224,765	16,293,320
1,256,946,386	91,675,987
<u>(137,819,286)</u>	<u></u>
<u>\$ 1,120,351,865</u>	<u>\$ 107,969,307</u>

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

FORT BEND COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2018

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals Governmental Funds
Assets					
Cash, cash equivalents and investme	\$ 62,819,110	\$ 10,901,226	\$ 60,110,901	\$ 66,218,032	\$ 200,049,269
Taxes receivable, net	5,672,243	482,613		2,542,716	8,697,572
Grants receivable	7,777,437			622,329	8,399,766
Fines and fees receivable	33,737,102				33,737,102
Other receivables	4,434,979	2,949,576	3,848	2,267,363	9,655,766
Due from other funds	24,346,883			10,238	24,357,121
Due from component units	2,302,750				2,302,750
Prepaid items	39,310		30,000	15,409	84,719
Total Assets	<u>\$ 141,129,814</u>	<u>\$ 14,333,415</u>	<u>\$ 60,144,749</u>	<u>\$ 71,676,087</u>	<u>\$ 287,284,065</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 30,882,062	\$	\$	\$ 110,461	\$ 30,992,523
Accrued payroll	4,677,799				4,677,799
Retainage payable	64,507		3,292,402		3,356,909
Due to other funds			17,908,214	5,835,836	23,744,050
Due to component units	990,255		37,271	105,364	1,132,890
Due to other governments	594,281				594,281
Unearned revenues	770,832	2,866,537		3,122,722	6,760,091
Total Liabilities	<u>37,979,736</u>	<u>2,866,537</u>	<u>21,237,887</u>	<u>9,174,383</u>	<u>71,258,543</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	5,672,243	482,613		978,312	7,133,168
Unavailable revenue-other	34,187,673				34,187,673
Total Deferred Inflows of Resources	<u>39,859,916</u>	<u>482,613</u>		<u>978,312</u>	<u>41,320,841</u>
Fund Balances					
Nonspendable	39,310		30,000	15,409	84,719
Restricted	3,887,613	10,984,265	38,876,862	61,709,773	115,458,513
Committed	32,390,827				32,390,827
Unassigned	26,972,412			(201,790)	26,770,622
Total Fund Balances	<u>63,290,162</u>	<u>10,984,265</u>	<u>38,906,862</u>	<u>61,523,392</u>	<u>174,704,681</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 141,129,814</u>	<u>\$ 14,333,415</u>	<u>\$ 60,144,749</u>	<u>\$ 71,676,087</u>	<u>\$ 287,284,065</u>

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, 2018

Total fund balances, governmental funds \$ 174,704,681

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. 1,940,396,054

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds. 40,870,269

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	(489,875,527)
Deferred charges on debt refunding	7,543,691
Compensated absences	(8,323,891)
Premiums on issuance of debt	(68,356,457)
Accrued interest payable on bonds	(1,919,136)

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	(41,371,805)
Total Other post-employment benefits ("OPEB") liability	(422,306,384)
Deferred outflows related to post-employment activities	20,283,680
Deferred inflows related to post-employment activities	(47,719,570)

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. 16,426,260

Net Position of Governmental Activities	<u>\$ 1,120,351,865</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, 2018*

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals Governmental Funds
Revenues					
Property taxes	\$ 231,596,210	\$ 41,992,720	\$	\$ 24,681,178	\$ 298,270,108
Sales taxes				8,681,101	8,681,101
Fines and fees	42,560,400			12,127,300	54,687,700
Intergovernmental	29,074,623	5,642,015	1,155,392	10,758,912	46,630,942
Earnings on investments	3,316,383	340,026	1,746,541	1,574,915	6,977,865
Miscellaneous	4,202,412	1,047,048	441,151	3,584,942	9,275,553
Total Revenues	310,750,028	49,021,809	3,343,084	61,408,348	424,523,269
Expenditures					
Current:					
General administration	66,091,097		92,642	1,615,322	67,799,061
Financial administration	9,296,159			9,846	9,306,005
Administration of justice	76,983,590			22,976,418	99,960,008
Construction and maintenance	3,216,289		47,138,840	37,812,942	88,168,071
Health and human services	41,132,107		(132,690)	2,628,883	43,628,300
Cooperative services	1,113,328				1,113,328
Public safety	59,830,291			1,586,025	61,416,316
Parks and recreation	3,684,818		(108,546)		3,576,272
Libraries and education	16,814,202		119,446	55,996	16,989,644
Capital Outlay	15,137,602		59,161,233	4,488,535	78,787,370
Debt Service:					
Principal		25,931,000			25,931,000
Interest and fiscal charges		22,108,123			22,108,123
Debt issuance costs		36,838	521,631		558,469
Total Expenditures	293,299,483	48,075,961	106,792,556	71,173,967	519,341,967
Excess (Deficiency) of Revenues Over (Under) Expenditures	17,450,545	945,848	(103,449,472)	(9,765,619)	(94,818,698)
Other Financing Sources (Uses)					
Transfers in		148,824		14,410,178	14,559,002
Transfers (out)	(14,559,002)				(14,559,002)
General obligation bonds issued			58,467,549		58,467,549
Premium on general obligation bonds issued		332,588	6,981,087		7,313,675
Refunding bonds issued		5,270,000			5,270,000
Payment to refunded bond escrow agent		(5,565,750)			(5,565,750)
Total Other Financing Sources (Uses)	(14,559,002)	185,662	65,448,636	14,410,178	65,485,474
Net Change in Fund Balances	2,891,543	1,131,510	(38,000,836)	4,644,559	(29,333,224)
Fund Balances, Beginning of Year	60,398,619	9,852,755	76,907,698	56,878,833	204,037,905
Fund Balances, End of Year	\$ 63,290,162	\$ 10,984,265	\$ 38,906,862	\$ 61,523,392	\$ 174,704,681

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, 2018**

Net change in fund balances - total governmental funds \$ (29,333,224)

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 (\$78,787,370) exceeded depreciation (\$55,249,627) in the current period. 23,537,743

Capital contributions of infrastructure are reported in the government-wide financial statements but not in the fund financial statements. 94,144,288

Governmental funds report the entire net sales prices (proceeds) from the sales of capital assets as revenue because they provide current financial resources. The change in net position differs from the change in fund balance by the cost of capital assets removed from service. (29,956,738)

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 (63,737,549)

Premium on bonds issued (7,313,675)

Repayments:

Principal repayments 25,931,000

Payments to escrow agent 5,565,750

governmental funds but are treated as a reduction in net pension liability in government wide financial statements.

Pension 19,190,354

Other post-employment benefit ("OPEB") 8,224,386

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 896,954

Accrued interest (100,897)

Pension expense for the pension plan measurement year (20,493,894)

Other post-employment benefit ("OPEB") expense (37,992,498)

Amortization of bond premiums 4,691,925

Amortization of deferred charge on refunding (571,710)

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. 6,542,104

Internal service funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenues (expenses) are reported with governmental activities. 2,000,446

Change in net position of governmental activities \$ 1,224,765

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

FORT BEND COUNTY, TEXAS**STATEMENT OF NET POSITION****PROPRIETARY FUNDS****September 30, 2018**

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 21,591,348
Due from other funds	35,338
Due from component units	22,818
Other receivables	660,952
Total Current Assets	22,310,456
Noncurrent Assets:	
Capital assets, net of accumulated depreciation	588,089
Total Noncurrent Assets	588,089
Total Assets	22,898,545
Liabilities	
Current Liabilities:	
Benefits payable	5,823,876
Due to other funds	648,409
Total Current Liabilities	6,472,285
Total Liabilities	6,472,285
Net Position	
Net investment in capital assets	588,089
Unrestricted	15,838,171
Total Net Position	\$ 16,426,260

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, 2018

	Governmental Activities Internal Service Funds
Operating Revenues	
Charges for services	\$ 48,155,758
Total Operating Revenues	<u>48,155,758</u>
Operating Expenses	
Contractual services	2,244,066
Benefits provided	43,940,783
Depreciation	25,327
Total Operating Expenses	<u>46,210,176</u>
Operating Income	1,945,582
Non-Operating Revenues	
Earnings on investments	54,864
Total Non-Operating Revenues	<u>54,864</u>
Change in Net Position	2,000,446
Total Net Position, Beginning of Year	<u>14,425,814</u>
Total Net Position, End of Year	<u>\$ 16,426,260</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, 2018

	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 54,734,702
Payment of benefits	(44,715,632)
Payment of general administration expenses	(2,754,144)
Net Cash Provided by Operating Activities	<u>7,264,926</u>
Cash Flows from Investing Activities	
Interest earned on investments	54,864
Net Cash Provided by Investing Activities	<u>54,864</u>
Net Increase in Cash and Cash Equivalents	7,319,789
Cash and Cash Equivalents, Beginning of Year	<u>14,271,559</u>
Cash and Cash Equivalents, End of Year	<u>\$ 21,591,348</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income	\$ 1,945,582
Adjustments to operations:	
Depreciation	25,327
Change in assets and liabilities:	
Decrease in other receivables	433,587
Decrease in due from other funds	6,168,175
(Increase) in due from component units	(22,818)
Increase in due to other funds	(510,078)
Increase in benefits payable	(774,849)
Total Adjustments	<u>5,319,344</u>
Net Cash Provided by Operating Activities	<u>\$ 7,264,926</u>

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

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2018

	Agency Funds
Assets	
Cash and cash equivalents	\$ 45,548,370
Investments	501,287
Miscellaneous receivables	<u>436,131</u>
Total Assets	<u><u>\$ 46,485,788</u></u>
Liabilities	
Due to others	<u>\$ 46,485,788</u>
Total Liabilities	<u><u>\$ 46,485,788</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, 2018

	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	\$ 8,027	\$ 75,409,629	\$ 19,410,265	\$ 118,078	\$ 93,119	\$ 95,039,118
Investments		11,038,383		915,067		11,953,450
Due from Fort Bend Grand Parkway Toll Road Authority		3,129,704				3,129,704
Due from primary government						
Miscellaneous receivables		6,225,089	4,270,159	4,033		10,499,281
Capital assets, not being depreciated		40,451,238	4,986,575			45,437,813
Capital assets, net of accumulated depreciation		224,082,688	152,362,713			376,445,401
Total Assets	<u>8,027</u>	<u>360,336,731</u>	<u>181,029,712</u>	<u>1,037,178</u>	<u>93,119</u>	<u>542,504,767</u>
Deferred Outflows of Resources						
Deferred charges-debt refunding		8,410,813				8,410,813
Total Deferred Outflows of Resources		<u>8,410,813</u>				<u>8,410,813</u>
Liabilities						
Accounts payable and accrued expenses				2,250		2,250
Retainage payable			739			739
Due to Fort Bend County Toll Road Authority			3,129,704			3,129,704
Due to primary government		331,874	860,054		750	1,192,678
Accrued interest payable		942,859	598,350			1,541,209
Long-term liabilities:						
Due within one year		7,070,000				7,070,000
Due in more than one year		259,487,321	170,522,372			430,009,693
Total Liabilities		<u>267,832,054</u>	<u>175,111,219</u>	<u>2,250</u>	<u>750</u>	<u>442,946,273</u>
Net Position (Deficit)						
Net investment in capital assets		22,003,143	(10,380,742)			11,622,401
Debt service		21,573,734	8,542			21,582,276
Unrestricted	8,027	57,338,613	16,290,693	1,034,928	92,369	74,764,630
Total Net Position (Deficit)	<u>\$ 8,027</u>	<u>\$ 100,915,490</u>	<u>\$ 5,918,493</u>	<u>\$ 1,034,928</u>	<u>\$ 92,369</u>	<u>\$ 107,969,307</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, 2018*

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Capital Grants and Contributions
Fort Bend County Toll Road Authority			
Toll road operations	\$ 13,694,255	\$ 34,222,563	\$ 50,403
Interest on long-term debt	10,509,057		
Debt service fees	16,650		
Total Fort Bend County Toll Road Authority	<u>24,219,962</u>	<u>34,222,563</u>	<u>50,403</u>
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	14,171,855	21,966,356	3,264,802
Interest on long-term debt	6,627,220		
Debt service fees	5,500		
Total Fort Bend Grand Parkway Toll Road Authority	<u>20,804,575</u>	<u>21,966,356</u>	<u>3,264,802</u>
Fort Bend County Housing Finance Corporation			
General administration	22,277	33,314	
Total Fort Bend County Housing Finance Corporation	<u>22,277</u>	<u>33,314</u>	
Fort Bend County Industrial Development Corporation			
General administration	30,412		
Total Fort Bend County Industrial Development Corporation	<u>30,412</u>		
Totals Component Units	<u>\$ 45,077,226</u>	<u>\$ 56,222,233</u>	<u>\$ 3,315,205</u>

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
\$	\$ 20,578,711 (10,509,057) (16,650)	\$	\$		\$ 20,578,711 (10,509,057) (16,650)
	10,053,004				10,053,004
		11,059,303 (6,627,220) (5,500)			11,059,303 (6,627,220) (5,500)
		4,426,583			4,426,583
			11,037		11,037
			11,037		11,037
				(30,412)	(30,412)
				(30,412)	(30,412)
	10,053,004	4,426,583	11,037	(30,412)	14,460,212
154	1,482,625	336,088	12,341	1,900	1,833,108
154	1,482,625	336,088	12,341	1,900	1,833,108
154	11,535,629	4,762,671	23,378	(28,512)	16,293,320
7,873	89,379,861	1,155,822	1,011,550	120,881	91,675,987
\$ 8,027	\$ 100,915,490	\$ 5,918,493	\$ 1,034,928	\$ 92,369	\$ 107,969,307

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. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This Statement replaces the requirements of Statement 45 and requires governments to report a liability on the face of the financial statements for the OPEB that they provide. Statement 75 requires governments in all types of OPEB plans to present more extensive note disclosures and required supplementary information (RSI) about their OPEB liabilities. Among the new note disclosures is a description of the effect on the reported OPEB liability of using a discount rate and a healthcare cost trend rate that are one percentage point higher and one percentage point lower than assumed by the government. The new RSI includes a schedule showing the causes of increases and decreases in the OPEB liability and a schedule comparing a government’s actual OPEB contributions to its 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 non-revenue bonds. Revenues in this fund are comprised of property taxes levied against property located in the County. These funds are restricted for the payment of debt service obligations.

Capital Projects 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 11 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.

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:

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 - 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 post-employment items - Reported in the government wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of differences between expected and actual actuarial experiences and changes in assumptions. The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The other post-employment related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan which is currently 6 years for the County plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net 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 post-employment items – Reported by the County in the government-wide financial statement of net position, these deferred inflows are the results of differences between expected and actual actuarial experiences for the pension plan and changes in assumptions for the OPB plan. These amounts will be amortized over a closed six and 8 year period, respectively.

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 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

S. Other Post-employment benefits

For purposes of measuring the total OPEB liability, deferred inflows of resources related to OPEB, and OPEB expenses, the amounts have been determined by an actuary under GASB Statements No.75. The County does not pre-fund benefits and the current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The total OPEB liability is the portion of actuarial present value of projected benefit payments that is attributable to past periods of member service using the Entry Age Normal cost method. The deferred inflows or and outflows of resources represent the portion of changes in total OPEB liability that is not immediately recognized in OPEB expense, which can include differences between expected and actual experience, changes in assumptions, and differences between expected and actual earnings on plan investments.

NOTE 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, 2018.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

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, 2018, 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	\$ 185,069,289	\$ 21,591,348	\$ 206,660,637	\$ 25,614,362
Investment pools:				
LOGIC	5,469,520		5,469,520	
Texas CLASS	9,508,047		9,508,047	19,934,008
Texas TERM	2,413		2,413	
Totals cash and cash equivalents	<u>200,049,269</u>	<u>21,591,348</u>	<u>221,640,617</u>	<u>45,548,370</u>
Governmental securities:				
FFCB				501,287
Totals cash and Investments	<u>\$ 200,049,269</u>	<u>\$ 21,591,348</u>	<u>\$ 221,640,617</u>	<u>\$ 46,049,657</u>

Investment's fair value measurements are as follows as of September 30, 2018:

Governmental Activities	
Investments	Fair Value/ Amortized Cost
Cash deposits	\$ 206,660,637
Investment pools:	
LOGIC	5,469,520
Texas CLASS	9,508,047
Texas TERM	2,413
Totals cash and Investments	<u>\$ 221,640,617</u>
Agency Funds	
Investments	Fair Value/ Amortized Cost
Cash deposits	\$ 25,614,362
Investment pools:	
Texas CLASS	19,934,008
Totals cash and cash equivalents	<u>45,548,370</u>
FFCB	501,287
Totals cash and Investments	<u>\$ 46,049,657</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

B. Deposit and Investment Amounts (continued)

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.

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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

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	\$ 5,469,520	42	36.5%
Texas CLASS	9,508,047	52	63.5%
TexasTERM	2,413	35	0.02%
Total Fair Value/Amortized Cost	<u>\$ 14,979,980</u>		
Portfolio weighted average maturity		<u>48</u>	
Agency Funds			
	Fair Value/ Amortized Cost	Weighted Average Maturity (days)	Percentage of Total Portfolio
Investment pools:			
Texas CLASS	\$ 19,934,008	52	97.5%
Governmental securities:			
FFCB	501,287	278	2.5%
Total Fair Value/Amortized Cost	<u>\$ 20,435,295</u>		
Portfolio weighted average maturity		<u>58</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, 2018, 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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

E. Concentration of Credit Risk

It is the County's policy to diversify its portfolio to eliminate the risk of loss resulting from a concentration of assets in a specific maturity (save and except zero duration funds), a specific issuer or a specific class of investments. To achieve this diversification, the County will limit investments in specific types of securities to the following percentages of the total 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, 2018, were as follows:

	Governmental Activities				
	General Fund	Debt Service Fund	Capital Projects Funds	Non-major Funds	Totals
Receivables:					
Property taxes	\$ 6,302,492	\$ 536,237	\$	\$ 1,087,014	\$ 7,925,743
Sales taxes				1,564,403	1,564,403
Grants	7,800,951			622,330	8,423,281
Fines and fees	104,407,482				104,407,482
Other	4,434,979	2,949,576	3,848	2,951,133	10,339,536
Gross receivables	122,945,904	3,485,813	3,848	6,224,880	132,660,445
Less: allowance for uncollectibles	(71,324,143)	(53,624)		(108,701)	(71,486,468)
Totals	\$ 51,621,761	\$ 3,432,189	\$ 3,848	\$ 6,116,179	\$ 61,173,977

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. 2017 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 2018 fiscal year (2017 tax year), the County levied property taxes of \$0.4690 per \$100 of assessed valuation. The 2017 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 2017 tax year was prorated as follows:

	<u>2017 Rate</u>	<u>2017 Limit</u>
General, certain Special Revenue and Debt Service Funds	\$ 0.45300	\$ 0.80000
Fort Bend County Drainage District	<u>\$ 0.01600</u>	<u>\$ 0.25000</u>
Total Tax Rate	<u><u>\$ 0.46900</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, 2018, the interfund receivables and payables were as follows:

Receivable Funds	Payable Fund		
	Capital Projects	Non-major	Totals
General	\$ 17,899,391	\$ 6,447,492	\$ 24,346,883
Non-major	8,823	36,753	45,576
Total Governmental Activities	<u>\$ 17,908,214</u>	<u>\$ 6,484,245</u>	<u>\$ 24,392,459</u>

Transfers totaling approximately \$14.6 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
Debt Service	\$ 148,824
Non-major	14,410,178
	<u>\$ 14,559,002</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, 2018, is as follows:

	Primary Government			
	Balances 10/1/17	Additions	Retirements/ Transfers	Balances 9/30/18
Governmental activities:				
Capital assets not being depreciated:				
Land	429,217,807	\$ 22,350,659	\$ (15,962,488)	435,605,978
Construction in progress	69,903,094	55,649,764	(70,661,985)	54,890,873
Total capital assets not being depreciated	499,120,901	78,000,423	(86,624,473)	490,496,851
Depreciable capital assets:				
Vehicles	39,878,428	6,542,708	(2,871,811)	43,549,325
Office furniture and equipment	31,704,894	2,958,645	(391,387)	34,272,152
Machinery and equipment	31,310,118	3,620,749	(757,588)	34,173,279
Buildings, facilities and improvements	387,489,981	35,458,742	(50,000)	422,898,723
Infrastructure	1,334,246,296	118,646,084	(32,391,646)	1,420,500,734
Total other capital assets	1,824,629,717	167,226,928	(36,462,432)	1,955,394,213
Accumulated depreciation for:				
Vehicles	(24,994,847)	(4,191,383)	2,714,946	(26,471,284)
Office furniture and equipment	(27,135,854)	(2,154,472)	387,601	(28,902,725)
Machinery and equipment	(19,631,574)	(1,926,138)	711,506	(20,846,206)
Buildings, facilities and improvements	(111,879,065)	(12,329,160)	10,385	(124,197,840)
Infrastructure	(286,825,105)	(34,673,801)	17,010,042	(304,488,864)
Total accumulated depreciation	(470,466,445)	(55,274,954)	20,834,480	(504,906,919)
Depreciable capital assets, net	1,354,163,272	111,951,974	(15,627,952)	1,450,487,294
Total governmental activities capital assets, net	\$ 1,853,284,173	\$ 189,952,397	\$ (102,252,425)	\$ 1,940,984,145

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

General administration	\$ 2,381,736
Financial administration	372,031
Administration of justice	6,845,084
Construction and maintenance	35,088,044
Drainage District	1,938,606
Health and welfare	2,168,111
Cooperative services	71,660
Public safety	3,260,521
Parks and recreation	1,514,439
Library	1,609,395

Capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets

Total Depreciation Expense \$ 55,274,954

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, 2018, is as follows:

2018 CONSTRUCTION COSTS					
Project	Balances 10/1/17	Increases- Retainage Included	Decreases Capitalizations and Adjustments	Balances 9/30/18	Remaining Commitments
Mobility Projects - Bonds	\$ 43,566,854	\$ 19,030,421	\$ (33,686,177)	\$ 28,911,099	\$ -
Justice Center Expansion	13,554,953	8,185,859	(21,740,812)	-	36,531
Transportation Admin Building - Hwy 36	1,275,069	1,186,219	-	2,461,287	9,610,429
Sheriff Administratin Building	611,085	7,071,589	-	7,682,674	1,020,488
Mission Bend Library	454,980	5,551,911	-	6,006,891	501,922
Missouri City Library Expansion	362,452	3,492,636	-	3,855,088	1,146,629
Four Corners Community Service Center	2,254,698	1,141,250	(3,395,948)	-	-
CAD Expansion Phase 2	1,383,075	826,420	(2,209,495)	-	52,010
Sienna Parkway Project	-	1,802,532	(1,802,532)	-	11,180
5th Street Community Center Expansion	624,616	866,465	(1,491,082)	-	7,115
Countywide Parks Land & Improvements 2017	216,381	936,755	-	1,153,136	76,103
Document Management Steer Team	807,337	270,731	(1,078,068)	-	308,354
Countywide Parks Land & Improvements 2016	800,000	141,395	(941,395)	-	76,103
Sienna Annex EMS Buildout	-	676,017	(676,017)	-	107,198
Animal Services Expansion 2	-	427,606	-	427,606	246,214
Harlem U-Turn Lanes At Sh9	609,033	-	-	609,033	-
Missouri City (Cougar) Gym Rehab 2015	279,589	138,215	-	417,804	122,687
Projects under \$500,000	3,102,972	3,903,742	(3,640,459)	3,366,255	769,261
Totals	\$ 69,903,094	\$ 55,649,764	\$ (70,661,985)	\$ 54,890,873	\$ 14,092,222

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 7 - 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, 2018, is as follows:

<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate %</u>	<u>Matures</u>	<u>Debt Outstanding</u>
9,675,000	Fort Bend Flood Control Water Supply Refunding Bonds, Series 2010	2.50 - 4.00	2021	2,730,000
58,220,000	Unlimited Tax Road Bonds, Series 2012	2.00 - 5.00	2032	45,865,000
18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	14,470,000
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	46,415,000
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	88,640,000
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	72,435,000
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	91,315,000
17,000,000	* Certificates of Obligation, Series 2017	2.36	2033	16,290,000
47,550,000	* Combination Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	44,675,000
4,952,549	* Tax and Revenue Certificates of Obligation Taxable Series 2017B (QECB)	3.594	2030	4,952,549
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	58,785,000
Total General Obligation Bonds				<u><u>\$ 486,572,549</u></u>
Tax Notes				
3,808,978	Mobility Tax Note Series 2017	2.36	2023	<u>3,302,978</u>
Total Tax Notes				<u><u>\$ 3,302,978</u></u>

* The certificate of obligation (2017 & 2017A) and tax note series bond issues are supported by a tax-backed pledge from the County. An annual budget allocation is made from sales tax collections from County Assistance Districts and a Management District to fund the debt service requirements for the fiscal year. The 2017B certificate of obligation series is also supported by a tax-backed pledge from the County. The annual budget for this issue is funded from energy savings within the county jail facility as reported by the consultant who managed the improvements funded from the bond proceeds of this issue.

The Fort Bend County Toll Road Authority and Fort Bend Grand Parkway Toll Road Authority have two outstanding subordinate lien toll road revenue issues (FBCTRA 2012 refunding series, & FBGPTRA 2012 series) that are supported by a tax back pledge from the County. These series are not shown in the table above but are illustrated in the annual reports for each of the Authorities. The debt service for these issues are funded annually from toll revenue from each of the authorities.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 7 - LONG-TERM DEBT (continued)

A. General Obligation Bonds 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 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.

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, 2018, follows:

	Balance 10/1/17	Additions	Retirements	Balance 9/30/18	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 453,690,000	\$ 63,737,549	\$ (30,855,000)	\$ 486,572,549	\$ 27,555,000
Tax Notes	3,808,978		(506,000)	3,302,978	516,000
Premiums on bonds	66,343,007	7,313,675	(5,300,225)	68,356,457	
Total bonds payable	523,841,985	71,051,224	(36,661,225)	558,231,984	28,071,000
Accrued compensated absences	9,220,843	9,565,619	(10,462,571)	8,323,891	2,080,973
Total Long-Term Liabilities	\$ 533,062,828	\$ 80,616,843	\$ (47,123,796)	\$ 566,555,875	\$ 30,151,973

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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 7 - 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
2019	\$ 27,555,000	\$ 21,994,232	\$ 49,549,232
2020	28,941,217	20,657,714	49,598,931
2021	30,403,076	19,242,537	49,645,613
2022	29,177,692	17,815,018	46,992,710
2023	30,632,839	16,357,128	46,989,967
2024-2028	171,731,334	57,446,482	229,177,816
2029-2033	123,646,391	20,340,589	143,986,980
2034-2038	44,485,000	3,594,551	48,079,551
Totals	\$ 486,572,549	\$ 177,448,251	\$ 664,020,800

Tax Notes			
	Principal	Interest	Totals
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	579,000	20,897	599,897
2024	595,978	7,033	603,011
Totals	\$ 3,302,978	\$ 240,540	\$ 3,543,518

B. Defeasance of Debt

In fiscal year 2018, the County issued a portion of the Unlimited Tax Road and Refunding Bonds Series 2018 (\$5,270,000) to refund the outstanding balance of the Unlimited Tax Road Bonds Series 2009 (\$5,430,000) to achieve a reduction in future debt service payments and an economic gain of \$316,166. The refunded bonds were called and retired on March 1, 2018.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM

General Information about the Pension Plan

A. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (“TCDRS”). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS in the aggregate issues 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 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

General Information about the Pension Plan (continued)

C. Employees Covered by Benefit Terms

As of September 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	901
Inactive employees entitled to but not yet receiving benefits	1,845
Active employees	2,886
Total	<u>5,632</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 11.95% for calendar year 2017 and 12.12% for calendar year 2018. 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 2018 was \$157.6 million and the County’s contributions were based on a payroll of \$158.0 million. Contributions made by employees totaled \$11.1 million, and the County made contributions of \$19.1 million during the fiscal year ended September 30, 2018.

Net Pension Liability

The County’s net pension liability was measured as of December 31, 2017 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, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Information	12/31/2017
Actuarial cost method	Entry age
Amortization method	level percentage of payroll, closed
Amortization period	13.1 YEARS
Asset valuation method	5-year smoothed market
Assumptions:	
Investment return	8.1%
Projected salary increases	4.9%
Inflation	3.0%
Cost-of-living adjustments	0.0%

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

A. Actuarial Assumptions (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

B. Discount rate

The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

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 8 – 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 2018 information for a 10 year time horizon. Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2017.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

C. Long-Term Expected Rate of Return (continued)

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.55%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	16.00%	7.55%
Global Equities	MSCI World (net) Index	1.50%	4.85%
Int'l Equities - Developed Markets	MSCI World Ex USA (net)	11.00%	4.85%
Int'l Equities - Emerging Markets	MSCI EM Standard (net) Index	8.00%	5.55%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.75%
Strategic Credit	Citigroup High-Yield Cash-Pay Capped Index	8.00%	4.12%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.06%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	2.00%	6.30%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FTSE EPRA/NAREIT Global Real Estate Index	2.00%	4.05%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	6.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	18.00%	4.10%

(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 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

D. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension	Fiduciary	Net Pension
	Liability	Net Position	Liability
	(a)	(b)	(a) – (b)
Balances as of December 31, 2016	\$ 587,943,239	\$514,782,923	\$ 73,160,316
Changes for the year:			
Service cost	20,191,736		20,191,736
Interest on total pension liability	48,371,860		48,371,860
Effect of economic/demographic gains or los	2,563,971		2,563,971
Effect of assumptions changes or inputs	1,015,574		1,015,574
Refund of contributions	(1,034,554)	(1,034,554)	
Benefit payments	(21,303,391)	(21,303,391)	
Administrative expenses		(396,609)	396,609
Member contributions		10,725,864	(10,725,864)
Net investment income		75,247,421	(75,247,421)
Employer contributions		18,270,570	(18,270,570)
Other		84,406	(84,406)
Balances as of December 31, 2017	<u>\$ 637,748,435</u>	<u>\$596,376,630</u>	<u>\$ 41,371,805</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	\$ 726,324,202	\$637,748,435	\$ 563,495,783
Fiduciary net position	596,376,630	596,376,630	596,376,630
Net pension liability / (asset)	<u>\$ 129,947,572</u>	<u>\$ 41,371,805</u>	<u>\$ (32,880,847)</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

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

For the year ended September 30, 2018, the County recognized pension expense of \$20,493,894 as follows:

Pension Expense	Measurement Year 2017
Service cost	\$ 20,191,736
Interest on total pension liability	48,371,860
Effect of plan changes	-
Administrative expenses	396,609
Member contributions	(10,725,864)
Expected investment return net of investment expenses	(41,949,437)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(569,795)
Recognition of assumption changes or inputs	1,039,494
Recognition of investment gains or losses	3,823,697
Other	(84,406)
Pension expense	<u>\$ 20,493,894</u>

Deferred Inflows / Outflows of Resources

The County's government-wide financial statements as of September 30, 2018 reflect pension related deferred inflows and outflows of resources are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,136,642	\$ 3,078,339
Changes of assumptions	3,457,009	
Net difference between projected and actual earnings	-	\$ 6,224,302
Contributions made subsequent to measurement date	14,690,029	
	<u>\$ 20,283,680</u>	<u>\$ 9,302,641</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

F. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (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:	
2018	\$ (4,293,397)
2019	(3,037,600)
2020	5,433,757
2021	6,202,822
2022	(596,592)
Total	<u>\$ 3,708,990</u>

NOTE 9 – DEFERRED COMPENSATION PLAN

The County offers all of its full-time employees a deferred compensation plan created in accordance with Section 457 of the Internal Revenue Code. Nationwide Retirement Solutions, Security Benefit Life, and Edward Jones have been appointed as plan administrators. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to the employees until termination, retirement, death, or emergency. Amounts of compensation deferred by employees under the plan provisions are disbursed to the plan administrators after each pay period. The plan administrators hold all funds invested in the plan and disburse funds to employees in accordance with plan provisions. The County does not maintain significant oversight of the plan administrators' activities.

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS ("OPEB")

A. Plan Description

In addition to providing pension benefits through the Texas County and District Retirement System, the County sponsors and administers a single-employer defined benefit health care plan titled "Fort Bend County Employee Benefit Plan" ("Plan"). The Plan was established and approved by Fort Bend County Commissioners Court and Chapter 175 of the Local Government Code which provides eligible employees, retirees, and their eligible dependents with the following post-employment benefits:

- Eligible retirees have a portion of their medical and dental insurance premiums paid by the County for participation with the County's healthcare provider; and at the County's cost to cover current employees.
- Eligible dependents of retirees have a portion of their medical and dental insurance premiums paid by the County for participation with the County's healthcare provider; and at the County's cost to cover current employees.

The Plan does not issue a separate, publicly available report.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)

B. Funding Policy and Contribution Rates

The contribution requirements of the County and plan members are established and may be amended by Commissioners Court. These contributions are neither guaranteed nor mandatory. The County has retained the right to unilaterally modify its payments toward retiree healthcare benefits. The Plan provides for the payment of a portion of the health and dental insurance premiums for eligible retired employees and their dependents. Plan members receiving benefits contribute a percentage of the monthly insurance premium. Currently, the Plan pays a portion of the retiree’s premiums, as well as his or her dependent coverage. The retiree contributes the premium cost each month, less the Plan subsidy.

The County is statutorily required to permit retiree participation in the health insurance program on a pooled non-differentiated basis. The County, therefore, charges both groups an equal, blended rate premium. Although both groups are charged the same rate, GAAP requires the actuarial figures to be calculated using age adjusted premiums approximating claim costs for retirees separately from active employees. The use of age adjusted premiums results in the addition of an implicit rate subsidy into the actuarial accrued liability. However, the County has elected to contribute to the Plan at a rate that is based on an actuarial valuation prepared using the blended rate premium that is actually charged to the Plan.

In addition to providing pension benefits through the Texas County and District Retirement System, the County has opted to provide eligible retired employees with the following post-employment benefits:

- Eligible retirees receive the same healthcare benefits as current eligible County employees.
- Eligible retirees may purchase healthcare coverage for eligible dependents at the same subsidized cost to current eligible County employees.

The County is statutorily required to permit retiree participation in the health insurance program on a pooled non-differentiated basis. For budgetary purposes, the County recognizes its share of the costs of providing these benefits when paid, on a “pay-as-you-go” basis. The County has had an actuarial valuation of its post-retirement benefit liability performed as of September 30, 2018. At that date, there were 591 retirees and 278 spouses of retirees receiving benefits and 2,409 active members not yet receiving benefits.

C. Changes in OPEB Liability

	Increase (Decrease) in Total OPEB Liability
Balances as of September 30, 2017	\$ 430,955,201
Changes for the year:	
Service cost	26,026,355
Interest on total OPEB liability	16,485,782
Effect of assumptions changes or inputs	(42,936,568)
Benefit payments	<u>(8,224,386)</u>
Balances as of September 30, 2018	<u><u>\$ 422,306,384</u></u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)

D. Sensitivity Analysis

The following presents the total OPEB liability of the County, calculated using the discount rate of 4.18%, as well as what the County’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.18%) or 1 percentage point higher (5.18%) than the current rate.

	1% Decrease 3.18%	Current Discount Rate 4.18%	1% Increase 5.18%
Total OPEB liability	\$ 506,578,774	\$422,306,384	\$ 356,043,313

The following presents the total OPEB liability of the County, calculated using the current healthcare cost trends as well as what the County's total OPEB liability would be if it were calculated using trend rates that are 1-percentage-point lower or 1-percentage-higher than the current rate:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	\$ 346,585,599	\$422,306,384	\$ 522,901,881

E. OPEB Expense and Deferred Inflows of Resources

For the year ended September 30, 2018, the County recognized OPEB expense of \$37,992,498 as follows:

OPEB Expense	Measurement Year 2018
Service cost	\$ 26,026,355
Interest on total OPEB liability	16,485,782
Recognition of deferred inflows/outflows of resources	
Recognition of assumption changes or inputs	(4,519,639)
OPEB expense	<u>\$ 37,992,498</u>

As of the measurement date of September 30, 2018, the County reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources
Change in assumptions	\$ 38,416,929
Total	<u>\$ 38,416,929</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)

Amounts currently reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Deferred Inflows of Resources
Year ended September 30,	
2019	\$ (4,519,639)
2020	(4,519,639)
2021	(4,519,639)
2022	(4,519,639)
2023	(4,519,639)
thereafter	(15,818,734)
	<u>\$ (38,416,929)</u>

F. Key Actuarial Methods and Assumptions

Valuation Date	September 30, 2018
Discount Rate	4.18%
	Based on the Bond Buyer’s 20-year AA rated General Obligation Index at measurement date
Actuarial cost method	Entry Age Normal
Inflation	2.30%
Medical Trend Rate	6.40% - 4.00% Pre-65 year 8.60% - 4.00% Post-65 year
Salary increases including inflation	5.00% - 0.60%

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 11 – 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, 2018, were distributed as follows:

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals
Nonspendable:					
Prepaid items	\$ 39,310	\$	\$ 30,000	\$ 15,409	\$ 84,719
Subtotal	39,310		30,000	15,409	84,719
Restricted for:					
General administration	2,024,243			3,959,966	5,984,209
Financial administration				61,921	61,921
Administration of justice	1,366,418			2,421,669	3,788,087
Construction and maintenance			38,876,862	50,963,239	89,840,101
Health and welfare	444,208			77,763	521,971
Public safety	52,744			2,841,562	2,894,306
Library				1,383,653	1,383,653
Debt service		10,984,265			10,984,265
Subtotal	3,887,613	10,984,265	38,876,862	61,709,773	115,458,513
Committed to:					
Facilities and Equipment	16,885,248				16,885,248
Construction & Maintenance	1,958,929				1,958,929
Health and welfare	540,155				540,155
OPEB Liability Funding	5,098,400				5,098,400
IT Infrastructure and Software	3,204,770				3,204,770
Special Projects-Commissioners C	2,482,869				2,482,869
Right-of-way acquisitions	2,220,456				2,220,456
Subtotal	32,390,827				32,390,827
Unassigned	26,972,412			(201,790)	26,770,622
Total Fund Balances	<u>\$ 63,290,162</u>	<u>\$10,984,265</u>	<u>\$ 38,906,862</u>	<u>\$ 61,523,392</u>	<u>\$ 174,704,681</u>

The County has a policy to maintain a fund balance level of 15% of operating expenditures for general fund. The total General fund balance at the end of 2018 totaled \$63.3 million representing 21.58% of operating expenditures. The unassigned balance totaled \$27 million representing 9.2% of operating expenditures. Overall the County has complied with the adopted fund balance policy, however the unassigned fund balance falls short of compliance.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 12 – CONTINGENCIES AND COMMITMENTS

A. Construction Contract Commitments

The County had several capital improvement commitments as of September 30, 2018. 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, 2018.

C. Hurricane Harvey

Hurricane Harvey made landfall on the Gulf Coast of Texas on August 25, 2017 and deposited over 40 inches of rain during the week that followed. This resulted in record flooding across the region including Fort Bend County. There were approximately 6,800 homes impacted along with hundreds of businesses. The damage assessment for these properties is ongoing and will be completed by the spring of 2019. The assessed values of these properties will be reduced by approximately \$320 million. The damage will be valued at well over \$1 billion. The County incurred damages as well. Debris removal is estimated at \$12 million. County personnel and equipment deployed during the emergency activation period resulted in expenditures in excess of \$4 million. Facilities and equipment had estimated damages of \$1 million. Roads had estimated damages of \$750,000. The County's Drainage System was the most impacted at an estimated value of \$40 million. The County expects to recover 95% of these damages from federal sources (FEMA, USDA/NRCS, CDBG-DR) over the next 2 years. The County will assess whether there is a need to incur bridge financing to ensure minimal impact of General Fund cash flows. If necessary, this will occur in the spring of 2019.

NOTE 13 - RISK MANAGEMENT

The County is exposed to various risks related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County's risk management program encompasses various means of protecting the County against loss through self-insurance and obtaining property, casualty, and liability coverage through commercial insurance carriers. Settled claims 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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 13 - RISK MANAGEMENT (continued)

A summary of the changes in the balances of claims liabilities for the years ended September 30, 2018 and 2017 is as follows:

	Year ended 9/30/18	Year ended 9/30/17
Unpaid claims, beginning of year	\$ 3,677,470	\$ 2,927,179
Incurred claims (including IBNRs)	22,977,275	30,476,536
Claim payments	(24,103,707)	(29,726,245)
Unpaid claims, end of year	<u>\$ 2,551,038</u>	<u>\$ 3,677,470</u>
Other Insurance:		
	Year ended 9/30/18	Year ended 9/30/17
Unpaid claims, beginning of year	\$ 2,921,255	\$ 3,551,727
Incurred claims (including IBNRs)	756,671	(278,265)
Claim payments	(405,088)	(352,207)
Unpaid claims, end of year	<u>\$ 3,272,838</u>	<u>\$ 2,921,255</u>
Amounts Due Within One Year	<u>\$ 3,272,838</u>	<u>\$ 2,921,255</u>

NOTE 14 – DEFICIT FUND BALANCE AND NET POSITION

As of September 30, 2018 the County reported deficit in fund balances of \$106,355, \$38,851 and \$26,515 in the East Fort Bend Development Authority, Child Protective Services and Juvenile Probation – State Funds Special Revenue Funds, respectively. The County plans to clear these deficits through future revenues and operations.

NOTE 15 – 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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 15 – TAX ABATEMENTS (continued)

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 2018/ 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.

NOTE 16 – PRIOR PERIOD ADJUSTMENT FOR CHANGE IN ACCOUNTING PRICIPLES

With the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, the County restated beginning governmental activity net position by \$137.8 million as follows:

Total OPEB Liability at September 30, 2017	\$ (430,955,201)
Less Net OPEB Obligation at September 30, 2017	<u>293,135,915</u>
Net restatement due to change in accounting principles	<u><u>\$ (137,819,286)</u></u>

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, 2018

page 1 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	229,503,889	\$ 229,503,889	\$ 231,596,210	\$ 2,092,321
Fines and fees	30,774,003	30,774,003	32,563,863	1,789,860
Intergovernmental	6,213,140	6,213,140	5,993,339	(219,801)
Earnings on investments	1,065,952	1,065,952	3,234,216	2,168,264
Miscellaneous	2,981,120	2,981,815	2,692,338	(289,477)
Total Revenues	270,538,104	270,538,799	276,079,966	5,541,167
Expenditures				
General Administration				
County Judge:				
Salaries and personnel costs	762,829	761,029	761,010	19
Operating costs	38,643	30,543	30,520	23
Information technology costs	1,909	1,909	954	955
Commissioner Precinct 1:				
Salaries and personnel costs	559,675	557,075	557,069	6
Operating costs	23,288	23,288	22,390	898
Information technology costs	3,879	3,879	3,687	192
Commissioner Precinct 2:				
Salaries and personnel costs	608,600	606,100	606,025	75
Operating costs	49,039	46,110	46,074	36
Information technology costs		829	828	1
Commissioner Precinct 3:				
Salaries and personnel costs	601,865	600,465	600,381	84
Operating costs	53,639	31,739	31,481	258
Commissioner Precinct 4:				
Salaries and personnel costs	476,000	473,700	473,686	14
Operating costs	22,265	16,865	16,836	29
County Clerk:				
Salaries and personnel costs	4,877,719	4,660,339	4,659,892	447
Operating costs	194,515	198,215	198,144	71
Information technology costs	40,300	34,100	34,092	8
Non-Departmental:				
Salaries and personnel costs	4,876,649	5,324,429	5,324,419	10
Operating costs	11,457,985	10,752,483	10,019,760	732,723
Information technology costs		1,230		1,230
Risk Management/Insurance:				
Salaries and personnel costs	859,642	844,892	844,881	11
Operating costs	243,108	160,108	155,694	4,414
Property/Casualty/Liability:				
Elections Administrator:				
Salaries and personnel costs	756,863	744,863	744,830	33
Operating costs	231,913	245,523	234,485	11,038
Elections Services:				
Salaries and personnel costs	381,497	321,497	320,943	554
Operating costs	306,388	302,388	295,875	6,513
Information technology costs	8,500	8,500	7,233	1,267
Human Resources:				
Salaries and personnel costs	864,197	859,397	859,386	11
Operating costs	142,596	107,396	107,105	291
Information technology costs	1,300	1,500	1,337	163

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, 2018

page 2 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Vehicle Maintenance:				
Salaries and personnel costs	904,294	879,594	879,537	57
Operating costs	(966,964)	(925,890)	(928,284)	2,394
Information technology costs	202	253	253	
Capital acquisitions	144,500	120,600	119,566	1,034
Fleet Management:				
Records Management:				
Salaries and personnel costs	403,504	403,504	402,371	1,133
Operating costs	23,837	20,837	20,577	260
Information technology costs	667	667	647	20
Central Mailroom:				
Salaries and personnel costs	228,202	224,002	223,913	89
Operating costs	585,942	582,742	582,712	30
Facilities Management and Planning:				
Salaries and personnel costs	639,951	631,481	631,442	39
Operating costs	58,144	40,644	75,354	(34,710)
Information technology costs	2,088	9,088	8,593	495
Capital acquisitions		35,000		35,000
Facilities Maintenance:				
Salaries and personnel costs	1,196,409	1,134,749	1,134,607	142
Operating costs	1,201,494	1,027,638	999,762	27,876
Information technology costs	8,300	4,800	4,316	484
Capital acquisitions	(55,991)	69,200	69,133	67
Facilities Operations:				
Salaries and personnel costs	222,017	212,597	212,498	99
Operating costs	4,578,019	4,307,195	4,306,273	922
Janitorial:				
Salaries and personnel costs	589,846	567,006	566,556	450
Operating costs	718,619	733,219	733,211	8
Jail Maintenance:				
Salaries and personnel costs	713,613	728,283	712,852	15,431
Operating costs	810,707	716,707	703,555	13,152
Information technology costs	15,000	10,500	10,464	36
Interdepartmental Construction:				
Salaries and personnel costs	1,152,039	1,157,914	1,157,912	2
Operating costs	93,498	78,398	78,321	77
Information technology costs		100	100	
County Attorney:				
Salaries and personnel costs	2,561,244	2,580,568	2,579,913	655
Operating costs	191,030	260,010	250,524	9,486
Information technology costs	4,590	6,712	6,711	1
Information Technology:				
Salaries and personnel costs	5,438,719	5,207,259	5,206,470	789
Operating costs	4,688,405	3,893,194	3,857,166	36,028
Information technology costs	415,305	491,425	490,872	553
Capital acquisitions	50,000	28,800		28,800
Purchasing:				
Salaries and personnel costs	927,511	907,021	906,754	267
Operating costs	47,315	44,233	44,142	91
Information technology costs		82	82	
Capital Outlay-General Fund:				
Total General Administration	56,036,859	53,910,523	53,007,892	902,631

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, 2018

page 3 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Financial Administration				
County Auditor:				
Salaries and personnel costs	2,256,889	2,224,844	2,224,685	159
Operating costs	77,452	66,471	65,890	581
Information technology costs	1,375	2,575	2,505	70
County Treasurer:				
Salaries and personnel costs	784,824	777,324	777,226	98
Operating costs	201,800	226,300	224,983	1,317
Information technology costs	6,248	6,248	6,036	212
Court Collections:				
Salaries and personnel costs	128,066	126,066	125,970	96
Operating costs	18,524	18,524	16,578	1,946
Information technology costs	389	389	313	76
Tax Assessor/Collector:				
Salaries and personnel costs	4,970,016	4,833,676	4,833,090	586
Operating costs	377,937	369,557	369,498	59
Information technology costs	1,120	8,300	8,074	226
Budget Office:				
Salaries and personnel costs	617,667	616,167	616,107	60
Operating costs	26,825	19,425	19,405	20
Information technology costs	100	500	445	55
Total Financial Administration	9,469,232	9,296,366	9,290,805	5,561
Administration of Justice				
County Court-at-Law #1:				
Salaries and personnel costs	598,543	585,413	585,315	98
Operating costs	247,701	473,201	471,689	1,512
Information technology costs	171	171		171
County Court-at-Law #2:				
Salaries and personnel costs	596,313	587,313	587,189	124
Operating costs	253,466	396,001	390,365	5,636
County Court-at-Law #3:				
Salaries and personnel costs	599,931	564,871	564,229	642
Operating costs	242,240	642,959	642,958	1
County Court-at-Law #4:				
Salaries and personnel costs	596,911	541,411	540,932	479
Operating costs	246,562	772,262	770,424	1,838
Information technology costs		300	250	50
Associate County Court-at-Law:				
County Court-at-Law #5:				
Salaries and personnel costs	581,246	563,166	562,435	731
Operating costs	248,632	616,280	615,796	484
Information technology costs	887	887	672	215
County Court-at-Law #6:				
Salaries and personnel costs	441,759	54,259	54,239	20
Operating costs	213,265	9,265	9,162	103
Information technology costs	12,354	12,354	11,892	462
240th District Court:				
Salaries and personnel costs	273,062	269,662	269,648	14
Operating costs	235,522	777,197	777,076	121

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, 2018

page 4 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
268th District Court:				
Salaries and personnel costs	276,932	273,492	272,376	1,116
Operating costs	251,729	542,069	537,269	4,800
Information technology costs	140	140	140	
328th District Court:				
Salaries and personnel costs	452,689	449,099	449,099	
Operating costs	244,492	416,824	416,824	
Information technology costs		298	298	
387th District Court:				
Salaries and personnel costs	455,620	454,440	454,437	3
Operating costs	166,851	226,851	226,528	323
400th District Court:				
Salaries and personnel costs	270,425	268,925	268,809	116
Operating costs	215,754	862,754	862,101	653
434th District Court:				
Salaries and personnel costs	277,994	267,314	267,313	1
Operating costs	229,829	1,223,254	1,322,400	(99,146)
505th District Court:				
Salaries and personnel costs	451,705	447,810	447,811	(1)
Operating costs	254,352	146,352	146,308	44
Information technology costs	1,500	1,500	171	1,329
458th District Court:				
Salaries and personnel costs	264,171	268,991	268,900	91
Operating costs	240,259	391,759	391,712	47
Information technology costs	8,913	413	342	71
Child Support:				
Salaries and personnel costs	487,821	451,091	451,054	37
Operating costs	24,429	22,429	22,308	121
District Clerk:				
Salaries and personnel costs	4,682,270	4,533,542	4,532,797	745
Operating costs	332,687	365,648	280,710	84,938
Information technology costs	2,850	28,617	23,641	4,976
District Clerk Jury Payments:				
Operating costs	280,500	263,500	262,628	872
Justice of the Peace Precinct #1, Place 1:				
Salaries and personnel costs	534,054	521,064	521,009	55
Operating costs	25,026	23,826	23,766	60
Justice of the Peace Precinct #1, Place 2:				
Salaries and personnel costs	657,742	656,322	656,228	94
Operating costs	34,259	30,659	30,258	401
Justice of the Peace Precinct #2:				
Salaries and personnel costs	586,208	561,098	560,622	476
Operating costs	32,995	32,995	32,404	591
Information technology costs			20	(20)
Justice of the Peace Precinct #3:				
Salaries and personnel costs	650,043	618,933	616,218	2,715
Operating costs	24,043	22,683	22,177	506
Justice of the Peace Precinct #4:				
Salaries and personnel costs	545,311	542,311	541,532	779
Operating costs	25,427	25,427	23,577	1,850

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, 2018

page 5 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Bail Bond Board:				
Salaries and personnel costs	95,857	95,857	94,661	1,196
Operating costs	5,537	5,407	4,662	745
Information technology costs	70	200	152	48
District Attorney:				
Salaries and personnel costs	11,602,927	11,420,967	11,420,288	679
Operating costs	1,052,281	657,466	652,131	5,335
Information technology costs	48,318	48,318	45,522	2,796
Public Defender - Mental Health:				
Salaries and personnel costs	869,149	866,249	866,201	48
Operating costs	48,965	47,615	47,581	34
Information technology costs	700	750	564	186
District Judges Fees/Services:				
Operating costs	3,000,000			
Sheriff Detention Operating:				
Salaries and personnel costs	24,882,691	25,067,369	25,067,334	35
Operating costs	8,613,811	8,274,313	8,097,116	177,197
Information technology costs	72,066	34,941	33,781	1,160
Capital acquisitions	115,610	115,610	115,036	574
Sheriff - Bailiffs:				
Salaries and personnel costs	3,406,445	3,402,597	3,402,586	11
Operating costs	165,388	143,647	136,301	7,346
Information technology costs	7,739	7,739	6,368	1,371
Capital acquisitions	18,200	18,200	16,550	1,650
240th,400th Dist Ct Assoc Jdg:				
Salaries and personnel costs	268,508	270,998	270,694	304
Operating costs	17,393	11,993	11,955	38
Information technology costs	600	600	369	231
Indigent Defense Program:				
Salaries and personnel costs	284,089	258,364	257,478	886
Operating costs	50,909	73,626	73,527	99
Information technology costs		5,300	5,296	4
Behavioral Health Services:				
Salaries and personnel costs	550,704	540,704	540,321	383
Operating costs	31,156	25,476	25,445	31
Information technology costs	1,208	2,308	2,230	78
Capital acquisitions	9,000	9,000	9,000	
268th,434th Dist Ct Assoc Jdg:				
Salaries and personnel costs	271,773	276,573	276,531	42
Operating costs	19,567	19,567	19,525	42
Information technology costs	300	300		300
Courts Administration				
Salaries and personnel costs	156,279	69,199	68,791	408
Operating costs	50,250	22,904	22,114	790
Information technology costs		1,346	1,693	(347)
Associate County Court at Law A				
Salaries and personnel costs	266,523	266,523	266,199	324
Operating costs	21,648	13,648	12,749	899
Associate County Court at Law A				
Salaries and personnel costs	268,851	269,611	269,338	273
Operating costs	24,867	8,867	8,696	171

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, 2018

page 6 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Death Investigators:				
Salaries and personnel costs	148,967	143,967	143,087	880
Operating costs	16,054	7,754	7,715	39
Adult Probation Operating:				
Salaries and personnel costs	86,023	83,603	80,137	3,466
Operating costs	73,114	55,619	55,440	179
CSR Program:				
Salaries and personnel costs	335,908	351,937	338,188	13,749
Operating costs	47,265	36,046	36,045	1
Drug Court - County:				
Operating costs	105,060	93,060	92,442	618
Total Administration of Justice	75,489,355	74,935,540	74,689,897	245,643

Construction and Maintenance

Carpenter Shop:

Engineering:

Salaries and personnel costs	2,274,402	2,150,942	2,150,016	926
Operating costs	394,678	283,678	274,948	8,730
Information technology costs	17,572	13,872	13,566	306
Capital acquisitions	54,200	54,200	48,770	5,430

Landfill:

Salaries and personnel costs	40,067	35,367	35,341	26
Operating costs	79,919	71,419	67,087	4,332

Recycling Center:

Salaries and personnel costs	180,446	172,726	172,062	664
Operating costs	109,623	110,623	103,458	7,165
Capital acquisitions	50,000			

Total Construction and Maintenance

	3,200,907	2,892,827	2,865,248	27,579

Health and Human Services:

Ambulance - EMS:

Salaries and personnel costs	13,285,313	13,913,673	13,913,556	117
Operating costs	2,310,171	2,229,929	2,226,893	3,036
Information technology costs	31,100	31,100	30,975	125
Capital acquisitions	1,014,000	988,100	988,084	16

Public Transportation:

Operating costs	2,638,179	135,951	76,243	59,708
Information technology costs	400	400	378	22

Health Department - County:

Salaries and personnel costs	597,028	603,858	603,627	231
Operating costs	104,695	98,415	95,326	3,089
Information technology costs		6,280	6,108	172

Clinical Health Immunization:

Salaries and personnel costs	512,366	443,726	442,932	794
Operating costs	36,064	30,964	30,145	819
Information technology costs		1,200	1,198	2

Animal Control:

Salaries and personnel costs	1,172,730	1,125,240	1,124,288	952
Operating costs	228,268	186,180	174,680	11,500
Information technology costs	5,071	3,771	3,754	17
Capital acquisitions	50,800	42,100	42,078	22

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, 2018

page 7 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Health and Human Services:				
Salaries and personnel costs	524,027	520,527	520,451	76
Operating costs	777,527	804,027	801,023	3,004
Information technology costs		730	761	(31)
Senior Center:				
Salaries and personnel costs	280,187	273,187	273,164	23
Operating costs	25,407	25,085	23,808	1,277
Information technology costs		322	106	216
Environmental Services:				
Salaries and personnel costs	1,432,553	1,395,953	1,395,935	18
Operating costs	144,549	130,549	129,832	717
Information technology costs	1,931	1,931	1,888	43
Capital acquisitions	44,700	41,200	41,200	
CIHC Coordinator - County:				
Salaries and personnel costs	625,550	599,950	599,769	181
Operating costs	1,865,786	1,768,786	1,737,851	30,935
Social Services:				
Salaries and personnel costs	907,134	904,110	903,209	901
Operating costs	371,852	328,643	328,578	65
Information technology costs	1,200	1,593	1,593	
Capital acquisitions	5,000			
Total Health and Welfare	28,993,588	26,637,480	26,519,433	118,047
Cooperative Services				
Extension Service:				
Salaries and personnel costs	512,683	487,863	487,678	185
Operating costs	390,842	386,442	379,690	6,752
Information technology costs	5,320	5,320	5,320	
Veterans Service:				
Salaries and personnel costs	226,145	226,145	226,077	68
Operating costs	14,920	13,620	12,271	1,349
Information technology costs	700	700		700
Total Cooperative Services	1,150,610	1,120,090	1,111,036	9,054
Public Safety				
Civil Service Commission:				
Salaries and personnel costs	87,395	87,395	87,086	309
Operating costs	12,615	6,615	5,954	661
Fire Marshal:				
Salaries and personnel costs	1,520,708	1,464,238	1,463,431	807
Operating costs	1,732,183	1,397,029	1,393,342	3,687
Information technology costs	15,175	10,375	10,317	58
Capital acquisitions	78,610	62,110	61,980	130
Department of Public Safety:				
Salaries and personnel costs	136,944	137,114	137,114	
Operating costs	28,439	23,439	20,247	3,192
Information technology costs	500	500	497	3
DPS - License and Weight:				
Operating costs	6,210	6,210	5,657	553
Information technology costs	550	550	198	352

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, 2018

page 8 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Constable Precinct #1:				
Salaries and personnel costs	1,874,110	1,884,290	1,884,153	137
Operating costs	301,040	172,995	172,534	461
Information technology costs	800	653	651	2
Capital acquisitions	146,000	124,000	123,960	40
Constable Precinct #2:				
Salaries and personnel costs	1,818,507	1,808,297	1,808,237	60
Operating costs	242,161	161,619	154,978	6,641
Information technology costs	1,756	1,756	1,420	336
Capital acquisitions	73,000	62,000	61,980	20
Constable Precinct #3:				
Salaries and personnel costs	1,334,744	1,348,035	1,348,032	3
Operating costs	244,343	175,542	175,126	416
Information technology costs	9,713	1,949	1,948	1
Capital acquisitions	146,000	124,000	123,960	40
Constable Precinct #4:				
Salaries and personnel costs	1,353,605	1,344,215	1,348,697	(4,482)
Operating costs	242,226	151,025	150,928	97
Information technology costs		160	152	8
Capital acquisitions	109,500	93,194	92,970	224
Sheriff Enforcement Operating:				
Salaries and personnel costs	32,476,612	31,923,692	31,923,285	407
Operating costs	5,377,164	4,072,844	4,004,373	68,471
Information technology costs	155,307	148,674	147,709	965
Capital acquisitions	1,672,674	1,380,255	1,378,737	1,518
Commissary Administration:				
Operating costs		2,400	2,376	24
Emergency Management - County:				
Salaries and personnel costs	702,220	621,060	620,667	393
Operating costs	134,373	103,121	100,100	3,021
Information technology costs	300	2,200	2,163	37
Capital acquisitions	36,000	31,000	30,990	10
Total Public Safety	52,071,484	48,934,551	48,845,949	88,602
Parks and Recreation				
Fairgrounds:				
Salaries and personnel costs	609,853	564,583	564,000	583
Operating costs	169,504	186,467	202,714	(16,247)
Information technology costs		750	641	109
Capital acquisitions		16,560		16,560
Jones Creek Ranch:				
Salaries and personnel costs	472,167	418,387	417,957	430
Operating costs	109,855	100,357	100,252	105
Information technology costs		60	56	4
Capital acquisitions	45,851	45,651	45,622	29
Parks Department:				
Salaries and personnel costs	1,412,469	1,374,339	1,372,489	1,850
Operating costs	649,054	651,416	650,785	631
Capital acquisitions	112,300	104,369	104,369	
Total Parks and Recreation	3,581,053	3,462,939	3,458,885	4,054

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, 2018

page 9 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Libraries and Education				
County Library Operating:				
Salaries and personnel costs	13,067,922	12,355,652	12,351,574	4,078
Operating costs	4,039,499	4,049,499	3,935,809	113,690
Information technology costs	327,060	314,220	309,693	4,527
Capital acquisitions		12,840	12,837	3
Total Libraries and Education	<u>17,434,481</u>	<u>16,732,211</u>	<u>16,609,913</u>	<u>122,298</u>
Total Expenditures	<u>247,427,569</u>	<u>237,922,527</u>	<u>236,399,075</u>	<u>1,523,469</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Excess of Revenues Over Expenditures	<u>23,110,535</u>	<u>32,616,272</u>	<u>39,680,891</u>	<u>7,064,619</u>
Other Financing (Uses)				
Transfers (out)	<u>(15,793,978)</u>	<u>(14,663,202)</u>	<u>(14,559,002)</u>	<u>104,200</u>
Total Other Financing (Uses)	<u>(15,793,978)</u>	<u>(14,663,202)</u>	<u>(14,559,002)</u>	<u>104,200</u>
Net Change in Fund Balance- Budgetary Basis	7,316,557	17,953,070	25,121,889	7,168,819
Net Adjustment to Reflect Operations in Accordance with GAAP (a)			(22,230,346)	
Fund Balance, Beginning of Year	<u>60,398,619</u>	<u>60,398,619</u>	<u>60,398,619</u>	
Fund Balance, End of Year	<u>\$ 67,715,176</u>	<u>\$ 78,351,689</u>	<u>\$ 63,290,162</u>	<u>\$ 7,168,819</u>

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, 2018, 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, 2018**

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 276,079,966	\$ 34,670,062	\$ 310,750,028
Expenditures	236,399,075	56,900,408	293,299,483
Excess (Deficiency) of Revenues Over (Under) Expenditures	39,680,891	(22,230,346)	17,450,545
Other Financing Sources (Uses)			
Transfers in			
Transfers (out)	(14,559,002)		(14,559,002)
Total Other Financing Sources (Uses)	(14,559,002)		(14,559,002)
Net Change in Fund Balance	25,121,889	(22,050,528)	2,891,543
Fund Balance, Beginning of Year			60,398,619
Fund Balance, End of Year			<u>\$ 63,290,162</u>

Excess of Expenditures over Appropriations

For the year ended September 30, 2018, significant variances where expenditures exceeded appropriations in the following budget categories are detailed below:

General Fund:**General Administration**

Operating Costs \$ 34,710

Parks and Recreation

Operating Costs 16,247

Public Safety

Salaries and personnel costs 4,482

Health and Welfare

Information technology costs 31

Administration of Justice

Information technology costs 347

Information technology costs 20

Operating costs 99,146

Facilities expenditures were corrected from capital outlay to operating in general administration with no budget correction. Parks improvement expenditures were corrected from capital outlay to operating with no budget correction. Information technology expenditures were incurred in Health and Human Services, Courts Administration, and Justice of the Peace Precinct 2 with insufficient budgets. Court appointed services expenditures were incurred in the 434th District Court due to capital cases in administration of justice activities with insufficient budgets. Procedures have been put in place to prevent these occurrences in the future.

FORT BEND COUNTY, TEXAS
REQUIRED PENSION SUPPLEMENTARY INFORMATION

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)

Schedule of Changes in Net Pension Liability and Related Ratios

Last Four Measurement Years

	2017	2016	2015	2014
Total pension liability:				
Service cost	\$ 20,191,736	\$ 19,342,565	\$ 17,634,188	\$ 16,523,133
Interest on total pension liability	48,371,860	44,158,326	41,231,027	38,158,329
Effect of plan changes			(3,757,840)	
Effect of assumptions changes or inputs	1,015,574		5,221,392	
Effect of economic/demographic gains or losses	2,563,971	(838,894)	(4,826,769)	(317,076)
Benefit payments, including refunds of employee contributions	(22,337,946)	(20,403,337)	(18,596,903)	(16,821,825)
Net change in total pension liability	49,805,195	42,258,660	36,905,095	37,542,561
Total pension liability - Beginning of Year	587,943,239	545,684,579	508,779,484	471,236,923
Total pension liability - End of Year (a)	<u>\$ 637,748,434</u>	<u>\$ 587,943,239</u>	<u>\$ 545,684,579</u>	<u>\$ 508,779,484</u>
Plan fiduciary net position:				
Member contributions	\$ 10,725,864	\$ 9,752,784	\$ 8,950,888	\$ 8,374,898
Employer contributions	18,270,569	16,407,504	15,499,968	14,592,621
Net investment income	75,247,421	35,146,589	(3,695,830)	29,818,164
Benefit payments, including refunds of employee contributions	(22,337,946)	(20,403,337)	(18,596,903)	(16,821,825)
Administrative expenses	(396,609)	(382,614)	(341,868)	(351,781)
Other	84,406	(833,565)	(697,460)	(187,536)
Net change in plan fiduciary net position	81,593,705	39,687,361	1,118,795	35,424,541
Plan fiduciary net position - Beginning of Year	514,782,923	475,095,562	473,976,767	438,552,226
Plan fiduciary net position - End of Year (b)	<u>596,376,628</u>	<u>514,782,923</u>	<u>475,095,562</u>	<u>473,976,767</u>
Net pension liability - End of Year (a) - (b)	<u>\$ 41,371,806</u>	<u>\$ 73,160,316</u>	<u>\$ 70,589,017</u>	<u>\$ 34,802,717</u>
Plan fiduciary net position as a percentage of total pension liability	93.51%	87.56%	87.06%	93.16%
Covered payroll (measurement year)	\$ 152,891,842	\$ 139,138,120	\$ 127,676,972	\$ 119,513,775
Net pension liability as a percentage of covered payroll	27.06%	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 (continued)

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 payroll	Contributions as a percentage of covered payroll
2018	\$ 19,190,354	\$ 19,190,354		\$ 157,965,669	12.1%
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%

FORT BEND COUNTY, TEXAS
NOTES TO PENSION REQUIRED SUPPLEMENTARY INFORMATION

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	13.1 years (based on contribution rate calculated in 12/31/2017 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
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	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions. 2016: No changes in plan provisions. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.

FORT BEND COUNTY, TEXAS
REQUIRED OTHER POST EMPLOYMENT BENEFIT SUPPLEMENTARY INFORMATION

FORT BEND COUNTY EMPLOYEE BENEFIT PLAN
Schedule of Changes in Total OPEB Liability and Related Ratios
Last Measurement Year

	2018
Total OPEB liability:	
Service cost	\$ 26,026,355
Interest on total OPEB liability	16,485,782
Effect of plan changes	
Effect of assumptions changes or inputs	(42,936,568)
Effect of economic/demographic gains or losses	
Benefit payments, including refunds of employee contributions	(8,224,386)
Net change in total OPEB liability	(8,648,817)
Total OPEB liability - Beginning of Year	430,955,201
Total OPEB liability - End of Year	<u>\$ 422,306,384</u>
covered payroll (measurement year)	\$ 139,138,120
Total OPEB liability as a percentage of covered payroll	303.52%

Key Actuarial Methods and Assumptions

Valuation Date	September 30, 2018
Discount Rate	4.18%
	Based on the Bond Buyer's 20-year AA rated General Obligation Index at measurement date
Actuarial cost method	Entry Age Normal
Inflation	2.30%
Medical Trend Rate	6.40% - 4.00% Pre-65 year 8.60% - 4.00% Post-65 year
Salary increases including inflation	5.00% - 0.60%



**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. Although portions of the Districts' revenues are used for capital purchases, these funds are best categorized as special revenue funds. These funds are restricted by state statute. 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. 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. 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 with the exception of the nonspendable portion of fund balance which is due to prepaid items. 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.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

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 with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 285.

VIT Interest

This fund is used to account for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector and the interest is used by the Tax Collector to defray the costs of administration. These funds are restricted pursuant to state statute. This includes Fund 290.

Elections Contract

This fund is used to account for receipts and expenditures related to money paid to the County Election Officer under an election services contract. As per Section 31.093, Texas Election Code the fund is administered by the Elections Administrator and audited by the County Auditor. These funds are restricted pursuant to state statute. This includes Fund 300.

Asset Forfeitures

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are restricted for expenditures to deter drug trafficking activities in the County. These funds are restricted pursuant to state statute. This includes Funds 225, 255, 305, 310, 315, 320, 332, and 335.

County Child Abuse Prevention

This fund is used to account for fees collected by the County which are used to fund child abuse prevention programs in the County where the court is located. These funds are restricted pursuant to donor requirements. This includes Fund 355.

Law Enforcement Officer's Standards Education Grant

This fund is used to account for funds provided to law enforcement officers for Texas Certified Law Enforcement Officers Standard Education certification that are restricted to be used for education and training. These funds are restricted pursuant to grant requirements with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 360.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

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 with the exception of the nonspendable portion of fund balance which is due to prepaid items. 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.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

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 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.

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, 2018

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 23,049,479	\$ 7,084,116	\$ 2,042,315	\$ 9,888,929
Taxes receivable, net	1,564,403			706,005
Grants receivable			9,445	
Other receivables		482,960	4,363	1,224,021
Due from other funds				10,238
Prepaid items			1,099	175
Total Assets	\$ 24,613,882	\$ 7,567,076	\$ 2,057,222	\$ 11,829,368
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Due to other funds	1,599,509		1,045,307	1,333,872
Due to component units	105,364			
Unearned revenues				
Total Liabilities	1,704,873		1,045,307	1,333,872
Deferred Inflows of Resources				
Unavailable revenue-property taxes				706,005
Total Deferred Inflows of Resources				706,005
Fund Balances:				
Nonspendable			1,099	175
Restricted	22,909,009	7,567,076	1,010,816	9,789,316
Unassigned				
Total Fund Balances	22,909,009	7,567,076	1,011,915	9,789,491
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 24,613,882	\$ 7,567,076	\$ 2,057,222	\$ 11,829,368

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 10,393,681 272,308	\$ 1,016,121	\$ 4,441	\$ 91,124	\$ 1,260,172	\$ 474,382
75,985				37,073	14,370
					1,075
<u>\$ 10,741,974</u>	<u>\$ 1,016,121</u>	<u>\$ 4,441</u>	<u>\$ 91,124</u>	<u>\$ 1,297,245</u>	<u>\$ 489,827</u>
\$ 817,215	\$	\$	\$ 13,361	\$ 24,797	\$ 41,292
<u>817,215</u>	<u></u>	<u></u>	<u>13,361</u>	<u>24,797</u>	<u>41,292</u>
<u>272,307</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>272,307</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
9,681,717 (29,265)	1,016,121	4,441	77,763	1,272,448	1,075 447,460
<u>9,652,452</u>	<u>1,016,121</u>	<u>4,441</u>	<u>77,763</u>	<u>1,272,448</u>	<u>448,535</u>
<u>\$ 10,741,974</u>	<u>\$ 1,016,121</u>	<u>\$ 4,441</u>	<u>\$ 91,124</u>	<u>\$ 1,297,245</u>	<u>\$ 489,827</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2018

	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 114,231	\$ 114,193	\$ 53,379	\$ 159,540
Taxes receivable, net				
Grants receivable				
Other receivables	55	830		2,090
Due from other funds				
Prepaid items				
Total Assets	<u>\$ 114,286</u>	<u>\$ 115,023</u>	<u>\$ 53,379</u>	<u>\$ 161,630</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Due to other funds	3,081			
Due to component units				
Unearned revenues				
Total Liabilities	<u>3,081</u>			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Nonspendable				
Restricted	111,205	115,023	53,379	161,630
Unassigned				
Total Fund Balances	<u>111,205</u>	<u>115,023</u>	<u>53,379</u>	<u>161,630</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 114,286</u>	<u>\$ 115,023</u>	<u>\$ 53,379</u>	<u>\$ 161,630</u>

District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$ 36,067	\$ 4,840	\$ 18,443	\$ 187,174	\$ 3,059,641	\$ 52,624
2,644				68,329	9,297
7,200				880	
<u>\$ 45,911</u>	<u>\$ 4,840</u>	<u>\$ 18,443</u>	<u>\$ 187,174</u>	<u>\$ 3,128,850</u>	<u>\$ 61,921</u>
\$ 3,140	\$	\$	\$ 2,770	\$ 38,052	\$
<u>3,140</u>			<u>2,770</u>	<u>38,052</u>	
7,200				880	
35,571	4,840	18,443	184,404	3,089,918	61,921
<u>42,771</u>	<u>4,840</u>	<u>18,443</u>	<u>184,404</u>	<u>3,090,798</u>	<u>61,921</u>
<u>\$ 45,911</u>	<u>\$ 4,840</u>	<u>\$ 18,443</u>	<u>\$ 187,174</u>	<u>\$ 3,128,850</u>	<u>\$ 61,921</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2018

	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 681,918	\$ 2,160,503	\$ 17,196	\$ 198,624
Taxes receivable, net				
Grants receivable				
Other receivables	2,718	104,108		
Due from other funds				
Prepaid items				1,200
Total Assets	<u>\$ 684,636</u>	<u>\$ 2,264,611</u>	<u>\$ 17,196</u>	<u>\$ 199,824</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 3,433	\$ 73,044	\$	\$ 929
Due to other funds				
Due to component units				
Unearned revenues				
Total Liabilities	<u>3,433</u>	<u>73,044</u>		<u>929</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Nonspendable				1,200
Restricted	681,203	2,191,567	17,196	197,695
Unassigned				
Total Fund Balances	<u>681,203</u>	<u>2,191,567</u>	<u>17,196</u>	<u>198,895</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 684,636</u>	<u>\$ 2,264,611</u>	<u>\$ 17,196</u>	<u>\$ 199,824</u>

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	\$ 21,058	\$	\$ 5,642	\$ 286,960	\$ 55,161
	15,509	180,095		1,357	
	685	3,095			
<u>\$ 409,347</u>	<u>\$ 37,252</u>	<u>\$ 183,190</u>	<u>\$ 5,642</u>	<u>\$ 288,317</u>	<u>\$ 55,161</u>
\$	\$ 75,418	\$ 183,190	\$	\$	\$ 24,640
409,347			5,642	288,317	30,521
<u>409,347</u>	<u>75,418</u>	<u>183,190</u>	<u>5,642</u>	<u>288,317</u>	<u>55,161</u>
	685	3,095			
	(38,851)	(3,095)			
	(38,166)				
<u>\$ 409,347</u>	<u>\$ 37,252</u>	<u>\$ 183,190</u>	<u>\$ 5,642</u>	<u>\$ 288,317</u>	<u>\$ 55,161</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2018

	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$	\$	\$ 984,903	\$ 2,285,331
Taxes receivable, net				
Grants receivable		417,280		
Other receivables			66,324	170,839
Due from other funds				
Prepaid items				
Total Assets	<u>\$</u>	<u>\$ 417,280</u>	<u>\$ 1,051,227</u>	<u>\$ 2,456,170</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Due to other funds		200,485	41,616	310,585
Due to component units				
Unearned revenues		243,310		2,145,585
Total Liabilities	<u></u>	<u>443,795</u>	<u>41,616</u>	<u>2,456,170</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances:				
Nonspendable				
Restricted			1,009,611	
Unassigned		(26,515)		
Total Fund Balances	<u></u>	<u>(26,515)</u>	<u>1,009,611</u>	<u></u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$</u>	<u>\$ 417,280</u>	<u>\$ 1,051,227</u>	<u>\$ 2,456,170</u>

FBC Historical Commission	East Fort Bend County Development Authority	Totals Non- major Special Revenue Funds
\$ 2,391	\$ 4,106	\$ 66,218,032
		2,542,716
		622,329
		2,267,363
		10,238
		15,409
<u>\$ 2,391</u>	<u>\$ 4,106</u>	<u>\$ 71,676,087</u>
\$ 100	\$ 110,461	\$ 110,461
		5,835,836
		105,364
		3,122,722
<u>100</u>	<u>110,461</u>	<u>9,174,383</u>
		978,312
		<u>978,312</u>
		15,409
		61,709,773
<u>2,291</u>	<u>(106,355)</u>	<u>(201,790)</u>
<u>2,291</u>	<u>(106,355)</u>	<u>61,523,392</u>
<u>\$ 2,391</u>	<u>\$ 4,106</u>	<u>\$ 71,676,087</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, 2018

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Property taxes	\$	\$	\$	\$ 14,669,820
Sales taxes	8,681,101			
Fines and fees				7,302,697
Intergovernmental		2,253,989	151,570	156,361
Earnings on investments	467,401	117,866	134,165	364,930
Miscellaneous			14,389	355,119
Total Revenues	<u>9,148,502</u>	<u>2,371,855</u>	<u>300,124</u>	<u>22,848,927</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			14,072,807	
Construction and maintenance	8,231,545			20,278,624
Health and human services				
Public safety				
Libraries and education				
Capital Outlay			469,584	1,772,004
Total Expenditures	<u>8,231,545</u>		<u>14,542,391</u>	<u>22,050,628</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	916,957	2,371,855	(14,242,267)	798,299
Other Financing Sources (Uses)				
Transfers in			14,330,178	
Transfers (out)				
Total Other Financing Sources (Uses)			<u>14,330,178</u>	
Net Change in Fund Balances	916,957	2,371,855	87,911	798,299
Fund Balances, Beginning of Year	<u>21,992,052</u>	<u>5,195,221</u>	<u>924,004</u>	<u>8,991,192</u>
Fund Balances, End of Year	<u>\$ 22,909,009</u>	<u>\$ 7,567,076</u>	<u>\$ 1,011,915</u>	<u>\$ 9,789,491</u>

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 10,011,358	\$	\$	\$	\$	\$
277,297				420,091	48,660
	185,145				49,067
269,886	18,482	85	2,441	24,137	9,878
216,617			18,739	825	
10,775,158	203,627	85	21,180	445,053	107,605
				402,194	
9,302,773			76,937		170,598
2,118,732					
11,421,505			76,937	402,194	170,598
(646,347)	203,627	85	(55,757)	42,859	(62,993)
(646,347)	203,627	85	(55,757)	42,859	(62,993)
10,298,799	812,494	4,356	133,520	1,229,589	511,528
\$ 9,652,452	\$ 1,016,121	\$ 4,441	\$ 77,763	\$ 1,272,448	\$ 448,535

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, 2018

	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Property taxes	\$	\$	\$	\$
Sales taxes				
Fines and fees		10,495		
Intergovernmental				
Earnings on investments	2,404	2,092	1,021	
Miscellaneous	66,642		165	20,961
Total Revenues	69,046	12,587	1,186	20,961
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education	55,996			
Capital Outlay	11,219			
Total Expenditures	67,215			
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	1,831	12,587	1,186	20,961
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	1,831	12,587	1,186	20,961
Fund Balances, Beginning of Year	109,374	102,436	52,193	140,669
Fund Balances, End of Year	\$ 111,205	\$ 115,023	\$ 53,379	\$ 161,630

District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$	\$	\$	\$	\$	\$
8,079				953,321	
18,426			70,000		
	92	353	4,077		39,482
278					10,025
26,783	92	353	74,077	953,321	49,507
			59,889	605,920	
					9,846
35,032					
35,032			59,889	605,920	9,846
(8,249)	92	353	14,188	347,401	39,661
(8,249)	92	353	14,188	347,401	39,661
51,020	4,748	18,090	170,216	2,743,397	22,260
\$ 42,771	\$ 4,840	\$ 18,443	\$ 184,404	\$ 3,090,798	\$ 61,921

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, 2018

	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Property taxes	\$	\$	\$	\$
Sales taxes				
Fines and fees			1,031	
Intergovernmental		196,736		56,742
Earnings on investments	11,859	39,390		3,787
Miscellaneous	457,402	1,830,673		500
Total Revenues	469,261	2,066,799	1,031	61,029
Expenditures				
Current:				
General administration	390,765			2,395
Financial administration				
Administration of justice		95,008		950
Construction and maintenance				
Health and human services				
Public safety		1,350,970		33,932
Libraries and education				
Capital Outlay		116,996		
Total Expenditures	390,765	1,562,974		37,277
Excess (Deficiency) of Revenues Over (Under) Expenditures	78,496	503,825	1,031	23,752
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	78,496	503,825	1,031	23,752
Fund Balances, Beginning of Year	602,707	1,687,742	16,165	175,143
Fund Balances, End of Year	\$ 681,203	\$ 2,191,567	\$ 17,196	\$ 198,895

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
\$	\$	\$	\$	\$	\$
	25,152	2,349,923			30,278
	546				247
	75				
	25,773	2,349,923			30,525
	202,023	2,349,923			30,525
	202,023	2,349,923			30,525
	(176,250)				
	75,000				
	75,000				
	(101,250)				
	63,084				
\$	\$ (38,166)	\$	\$	\$	\$

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, 2018

	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds
Revenues				
Property taxes	\$	\$	\$	\$
Sales taxes				
Fines and fees			809,189	2,296,440
Intergovernmental	1,998	2,504,609		2,708,916
Earnings on investments				60,133
Miscellaneous			8,000	10,270
Total Revenues	<u>1,998</u>	<u>2,504,609</u>	<u>817,189</u>	<u>5,075,759</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	1,998	2,531,124	761,546	5,075,759
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				
Total Expenditures	<u>1,998</u>	<u>2,531,124</u>	<u>761,546</u>	<u>5,075,759</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures		(26,515)	55,643	
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances		(26,515)	55,643	
Fund Balances, Beginning of Year			953,968	
Fund Balances, End of Year	<u>\$</u>	<u>\$ (26,515)</u>	<u>\$ 1,009,611</u>	<u>\$</u>

FBC Historical Commission	East Fort Bend County Development Authority	Totals Non- major Special Revenue Funds
\$	\$	\$ 24,681,178
		8,681,101
		12,127,300
		10,758,912
58	103	1,574,915
	574,262	3,584,942
58	574,365	61,408,348
5,889	550,464	1,615,322
		9,846
		22,976,418
		37,812,942
		2,628,883
		1,586,025
		55,996
		4,488,535
5,889	550,464	71,173,967
(5,831)	23,901	(9,765,619)
5,000		14,410,178
5,000		14,410,178
(831)	23,901	4,644,559
3,122	(130,256)	56,878,833
\$ 2,291	\$ (106,355)	\$ 61,523,392

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, 2018

	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues			
Property taxes	\$ 14,543,628	\$ 14,669,820	\$ 126,192
Fines and fees	6,746,206	7,302,697	556,491
Intergovernmental	249,940	144,901	(105,039)
Earnings on investments	82,736	364,930	282,194
Miscellaneous	346,684	355,119	8,435
Total Revenues	<u>21,969,194</u>	<u>22,837,467</u>	<u>868,273</u>
Expenditures			
Current:			
Salaries and personnel costs	10,243,937	9,551,942	691,995
Operating costs	13,332,872	10,639,368	2,693,504
Information technology costs	6,100	6,089	11
Capital acquisitions	1,051,442	1,061,349	(9,907)
Total Expenditures	<u>24,634,351</u>	<u>21,258,748</u>	<u>3,375,603</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,665,157)</u>	<u>1,578,719</u>	<u>4,243,876</u>
Other Financing Sources (Uses)			
Transfers in		11,460	11,460
Net Change in Fund Balances - Budgetary Basis	<u>(2,665,157)</u>	<u>1,590,179</u>	<u>4,255,336</u>
Net Adjustment to Reflect Operations in Accordance with GAAP (a)		(791,880)	
Fund Balances, Beginning of Year	<u>8,991,192</u>	<u>8,991,192</u>	
Fund Balances, End of Year	<u>\$ 6,326,035</u>	<u>\$ 9,789,491</u>	<u>\$ 3,463,456</u>

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 22,837,467	\$ 11,460	\$ 22,848,927
Expenditures	<u>21,258,748</u>	<u>791,880</u>	<u>22,050,628</u>
Excess of Revenues Over Expenditures	<u>1,578,719</u>	<u>(780,420)</u>	<u>798,299</u>
Other Financing Sources			
Transfers in	<u>11,460</u>	<u>\$ (11,460)</u>	
Total Other Financing Sources	<u>11,460</u>	<u>(11,460)</u>	
Net Change in Fund Balance	<u>1,590,179</u>	<u>(791,880)</u>	<u>798,299</u>
Fund Balance, Beginning of Year			<u>8,991,192</u>
Fund Balance, End of Year			<u>\$ 9,789,491</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, 2018

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 10,033,916	\$ 10,033,916	\$ 10,011,358	\$ (22,558)
Fines and fees	165,841	165,841	277,297	111,456
Earnings on investments	106,858	106,858	269,886	163,028
Miscellaneous	143,549	143,549	216,617	73,068
Total Revenues	10,450,164	10,450,164	10,775,158	324,994
Expenditures				
Current:				
Salaries and personnel costs	6,066,452	5,808,558	5,798,877	9,681
Operating costs	2,552,009	2,143,121	2,082,843	60,278
Information technology costs	2,800	5,182	4,190	992
Capital acquisitions	1,449,500	1,663,900	1,661,102	2,798
Total Expenditures	10,070,761	9,620,761	9,547,012	73,749
Excess (Deficiency) of Revenues Over (Under) Expenditures	379,403	829,403	1,228,146	398,743
Other Financing Sources (Uses)				
Transfers (out)	(1,030,000)			
Total Other Financing Sources (Uses)	(1,030,000)			
Net Change in Fund Balances - Budgetary Basis	(650,597)	829,403	1,228,146	398,743
Net Adjustment to Reflect Operations in Accordance with GAAP (a)			(1,874,493)	
Fund Balances, Beginning of Year	10,298,799	10,298,799	10,298,799	
Fund Balances, End of Year	\$ 9,648,202	\$ 11,128,202	\$ 9,652,452	\$ (1,475,750)

(a) See reconciliation below

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 10,775,158	\$	\$ 10,775,158
Expenditures	9,547,012	1,874,493	11,421,505
Net Change in Fund Balance	1,228,146	(1,874,493)	(646,347)
Fund Balance, Beginning of Year			10,298,799
Fund Balance, End of Year			\$ 9,652,452

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, 2018

	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues			
Property taxes	\$ 41,831,332	\$ 41,992,720	\$ 161,388
Intergovernmental		5,642,015	5,642,015
Earnings on investments	58,951	340,026	281,075
Miscellaneous		1,047,048	1,047,048
Total Revenues	<u>41,890,283</u>	<u>49,021,809</u>	<u>7,131,526</u>
Expenditures			
Debt Service:			
Principal	23,340,000	25,931,000	(2,591,000)
Interest and fiscal charges	17,928,919	22,108,123	(4,179,204)
Total Expenditures	<u>41,268,919</u>	<u>48,039,123</u>	<u>(6,770,204)</u>
 Net Change in Fund Balances - Budgetary Basis	 621,364	 1,131,510	 510,146
Fund Balances, Beginning of Year	<u>2,779,502</u>	<u>9,852,755</u>	<u>7,073,253</u>
Fund Balances, End of Year	<u>\$ 3,400,866</u>	<u>\$ 10,984,265</u>	<u>\$ 7,583,399</u>

The budget deficiencies in principal and interest and fiscal charges was due to the issuance of the 2018 Unlimited Tax Road and Refunding Bonds during the fiscal year.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
September 30, 2018

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 13,547,483	\$ 8,043,865	\$ 21,591,348
Due from other funds	28,742	6,596	35,338
Due from component units	18,794	4,024	22,818
Other receivables	650,030	10,922	660,952
Total Current Assets	14,245,049	8,065,407	22,310,456
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	588,089		588,089
Total Noncurrent Assets	588,089		588,089
Total Assets	14,833,138	8,065,407	22,898,545
Liabilities			
Current Liabilities:			
Benefits payable	2,551,038	3,272,838	5,823,876
Due to other funds	497,980	150,429	648,409
Total Current Liabilities	3,049,018	3,423,267	6,472,285
Total Liabilities	3,049,018	3,423,267	6,472,285
Net Position			
Net investment in capital assets	588,089		588,089
Unrestricted	11,196,031	4,642,140	15,838,171
Total Net Position	\$ 11,784,120	\$ 4,642,140	\$ 16,426,260

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, 2018

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 41,976,916	\$ 6,178,842	\$ 48,155,758
Total Operating Revenues	<u>41,976,916</u>	<u>6,178,842</u>	<u>48,155,758</u>
Operating Expenses			
Contactual services	1,123,547	1,120,519	2,244,066
Benefits provided	40,148,677	3,792,106	43,940,783
Depreciation	25,327		25,327
Total Operating Expenses	<u>41,297,551</u>	<u>4,912,625</u>	<u>46,210,176</u>
Operating Income (Loss)	679,365	1,266,217	1,945,582
Non-Operating Revenues			
Earnings on investments	54,864		54,864
Total Non-Operating Revenues	<u>54,864</u>		<u>54,864</u>
Change in Net Position	734,229	1,266,217	2,000,446
Total Net (Deficit), Beginning of Year	<u>11,049,891</u>	<u>3,375,923</u>	<u>14,425,814</u>
Total Net Position, End of Year	<u>\$ 11,784,120</u>	<u>\$ 4,642,140</u>	<u>\$ 16,426,260</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2018

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 47,726,873	\$ 7,007,829	\$ 54,734,702
Payment of benefits	(41,275,109)	(3,440,523)	(44,715,632)
Payments for services	(1,533,879)	(1,220,265)	(2,754,144)
Net Cash Provided by Operating Activities	4,917,885	2,347,041	7,264,926
 Cash Flows from Investing Activities:			
Interest earned on investments	54,864		54,864
Net Cash Provided by Investing Activities	54,864		54,864
 Net Increase in Cash and Cash Equivalents	4,972,748	2,347,041	7,319,789
 Cash and Cash Equivalents, Beginning of Year	8,574,735	5,696,824	14,271,559
 Cash and Cash Equivalents, End of Year	\$ 13,547,483	\$ 8,043,865	\$ 21,591,348
 Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 679,365	\$ 1,266,217	\$ 1,945,582
Adjustments to operations:			
Depreciation	25,327		25,327
Change in assets and liabilities:			
Decrease (Increase) in other receivables	422,649	10,938	433,587
Decrease in due from other funds	5,346,101	822,074	6,168,175
(Increase) in due from other component units			
Decrease (Increase) in due from component units	(18,793)	(4,025)	(22,818)
Increase (Decrease) in due to other funds	(410,332)	(99,746)	(510,078)
Increase (Decrease) in benefits payable	(1,126,432)	351,583	(774,849)
Total Adjustments	4,238,520	1,080,824	5,319,344
 Net Cash Provided by Operating Activities	\$ 4,917,885	\$ 2,347,041	\$ 7,264,926

FORT BEND COUNTY, TEXAS**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS****For the Year Ended September 30, 2018**

	Balances 10/1/17	Increases	Decreases	Balances 9/30/18
Assets				
Cash and cash equivalents	\$ 39,345,418	\$ 3,219,314,806	\$ 3,213,111,854	\$ 45,548,370
Investments	1,002,307	5,400	506,420	501,287
Miscellaneous receivables	437,990	1,087,562	1,089,421	436,131
Total Assets	<u>\$ 40,785,715</u>	<u>\$ 3,220,407,768</u>	<u>\$ 3,214,707,695</u>	<u>\$ 46,485,788</u>
Liabilities				
Due to others	40,785,715	\$ 3,220,407,768	\$ 3,214,707,695	46,485,788
Total Liabilities	<u>\$ 40,785,715</u>	<u>\$ 3,220,407,768</u>	<u>\$ 3,214,707,695</u>	<u>\$ 46,485,788</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>	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>	146-155
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			
	2009	2010	2011	2012
Governmental Activities				
Net investment in capital	\$ 679,586,900	\$ 714,396,078	\$ 742,381,602	\$ 778,060,953
Restricted	28,484,196	27,075,799	34,045,913	25,297,612
Unrestricted	<u>(45,217)</u>	<u>(25,626,789)</u>	<u>(58,294,310)</u>	<u>(87,762,987)</u>
Total Governmental Activities Net Position	<u><u>\$ 708,025,879</u></u>	<u><u>\$ 715,845,088</u></u>	<u><u>\$ 718,133,205</u></u>	<u><u>\$ 715,595,578</u></u>
Primary Government: Total Primary Government Net Position	<u><u>\$ 708,025,879</u></u>	<u><u>\$ 715,845,088</u></u>	<u><u>\$ 718,133,205</u></u>	<u><u>\$ 715,595,578</u></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					
2013	2014	2015	2016	2017	2018
\$ 808,054,656	\$ 751,094,000	\$ 1,237,335,552	\$ 1,359,940,461	\$ 1,414,937,836	\$ 1,429,202,714
26,557,346	33,701,957	45,671,162	51,713,877	69,185,967	75,145,128
<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>(383,995,977)</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>\$ 1,120,351,865</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>\$ 1,120,351,865</u>

FORT BEND COUNTY, TEXAS
CHANGES IN NET POSITION - ACCRUAL
BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2009	2010	2011	2012
Expenses				
Governmental Activities:				
General administration	\$ 42,900,684	\$ 40,543,784	\$ 42,795,907	\$ 41,702,254
Financial administration	8,841,189	8,059,389	9,441,048	8,344,714
Administration of justice	73,811,398	76,268,255	84,507,797	88,819,892
Construction and maintenance	47,188,776	46,946,163	45,632,055	46,468,925
Health and welfare	25,623,533	28,566,454	30,104,991	30,677,345
Cooperative services	1,188,580	1,123,951	1,177,426	1,118,341
Public safety	61,126,911	55,269,509	55,315,591	54,954,201
Parks and recreation	1,879,525	2,263,280	2,917,574	2,578,555
Libraries and education	12,956,363	13,468,700	14,800,838	15,708,114
Interest on long-term debt	12,338,352	15,494,994	14,887,908	15,037,346
Total Governmental Activities Expenses	<u>\$ 287,855,311</u>	<u>\$ 288,004,479</u>	<u>\$ 301,581,135</u>	<u>\$ 305,409,687</u>
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 6,991,778	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755
Financial administration	2,451,191	3,273,137	3,988,371	4,695,710
Administration of justice	6,828,228	7,032,374	7,222,932	7,522,930
Construction and maintenance	8,442,746	6,737,542	6,679,429	7,466,798
Health and human services	5,057,246	5,652,201	6,396,645	6,138,679
Public safety	4,887,245	5,060,714	5,621,993	5,642,978
Parks and recreation	187,724	136,864	141,893	183,406
Libraries and education	256,730	240,719	246,699	269,015
Operating grants and contributions:				
General administration	6,274,615	2,161,046	5,420,407	4,428,089
Administration of justice	7,225,796	6,679,626	7,556,661	6,560,970
Construction and maintenance	1,509,761	356,447	1,381,572	949,663
Health and human services	4,982,855	8,188,534	12,506,581	10,899,781
Cooperative services		13,136		
Public safety	13,784,334	4,464,349	8,623,225	6,252,054
Parks and recreation	61,023	1,255,743	157,468	104,002
Libraries and education	97,403	194,400	174,204	438,841
Capital grants and contributions:				
General administration				
Administration of justice		2,934		27,234
Construction and maintenance	62,012,765	30,355,407	25,214,312	23,872,205
Health and human services	45,000			
Cooperative services				
Public safety				
Parks and recreation				
Libraries and education	1,917,000			
Total Governmental Activities	<u>\$ 133,013,440</u>	<u>\$ 88,828,287</u>	<u>\$ 98,386,590</u>	<u>\$ 93,011,110</u>
Program Revenues				

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 67,517,810	\$ 73,299,757
8,849,251	9,809,215	9,923,190	10,668,228	11,263,933	10,834,176
94,210,925	96,510,853	97,317,659	106,035,587	115,538,871	117,331,362
50,078,091	57,430,317	80,574,657	78,151,431	124,080,248	158,535,405
34,630,163	34,976,018	36,721,273	43,153,506	47,679,907	49,429,132
1,067,104	1,152,222	1,150,926	1,215,874	1,210,100	1,182,279
55,866,404	58,412,120	63,537,941	64,704,958	69,963,634	71,090,108
2,069,935	3,379,366	4,133,419	4,545,562	5,217,764	4,116,418
16,156,200	17,170,818	17,638,589	18,446,773	19,285,563	19,954,027
15,536,759	14,836,824	14,108,075	14,960,865	16,192,299	18,187,015
<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>	<u>\$ 523,959,679</u>
\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 8,751,604	\$ 9,098,347
5,762,439	6,497,643	7,541,956	8,143,353	7,975,576	8,421,651
8,918,247	8,400,556	8,485,619	8,700,278	8,566,204	10,085,158
7,562,523	6,759,102	7,078,136	7,121,643	6,547,329	7,164,117
7,047,993	7,371,859	7,762,002	10,263,992	9,615,495	15,241,132
6,140,083	7,125,686	7,721,948	8,733,631	9,538,600	10,308,635
175,619	193,631	188,437	158,626	145,150	201,478
279,570	276,635	280,973	288,193	261,257	260,911
3,597,784	3,626,019	3,849,997	4,380,173	5,550,961	9,882,516
8,311,676	10,213,349	10,292,737	10,823,506	10,566,287	9,413,315
293,441	372,129	1,713,376	390,265	4,678,766	230,570
16,191,142	14,782,021	16,106,462	18,361,326	18,966,638	19,031,432
1,000	200	350	21,586		
4,758,606	3,932,646	4,427,337	3,994,478	3,760,913	5,118,910
86,260	100,286	346,283	98,583	95,821	104,711
64,483	69,806	104,658	46,068	62,278	78,841
2,052,920	3,500,000		89,000	175,000	
28,068,322	32,683,107	32,920,374	125,334,640	120,203,650	97,674,810
				15,327	
10,965	357,373	64,000	28,000		
			1,403,990		
<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>	<u>\$ 202,316,534</u>

FORT BEND COUNTY, TEXAS
CHANGES IN NET POSITION - ACCRUAL
BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2009	2010	2011	2012
Net (Expense)/Revenue				
Governmental Activities	<u>\$ (154,841,871)</u>	<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>	<u>\$ (212,398,577)</u>
Total Primary Government Net (Expense)/Revenue	<u><u>\$ (154,841,871)</u></u>	<u><u>\$ (199,176,192)</u></u>	<u><u>\$ (203,194,545)</u></u>	<u><u>\$ (212,398,577)</u></u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes, penalties, and Sales taxes	\$ 191,467,403	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697 1,099,103
Earnings on investments	3,664,184	3,870,155	2,925,202	2,584,776
Miscellaneous	<u>3,901,588</u>	<u>4,237,069</u>	<u>5,954,640</u>	<u>6,745,855</u>
Total Governmental Activities/Primary Government	<u><u>\$ 199,033,175</u></u>	<u><u>\$ 206,995,400</u></u>	<u><u>\$ 205,700,181</u></u>	<u><u>\$ 209,643,431</u></u>
Change in Net Position				
Total Governmental Activities/Primary Government	<u><u>\$ 44,191,304</u></u>	<u><u>\$ 7,819,208</u></u>	<u><u>\$ 2,505,636</u></u>	<u><u>\$ (2,755,146)</u></u>

Note: GASB 65 was implemented in fiscal year 2013, and only fiscal year 2013 has been restated.

Fiscal Year					
2013	2014	2015	2016	2017	2018
<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>\$ (321,643,145)</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>	<u><u>\$ (262,473,273)</u></u>	<u><u>\$ (321,643,145)</u></u>
\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	288,588,806	298,852,356
2,956,560	4,214,553	5,789,362	6,958,956	6,858,009	8,681,101
963,652	880,712	904,359	1,761,994	3,460,544	7,033,371
<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>8,301,082</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>\$ 322,867,910</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>	<u>\$ 1,224,765</u>

FORT BEND COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year	
	2009	2010
General Fund		
Reserved:		
Prepaid Items	\$ 100,233	\$ 111,184
Unreserved	34,463,474	43,269,189
Total General Fund	<u>\$ 34,563,707</u>	<u>\$ 43,380,373</u>

All Other Governmental Funds		
Reserved:		
Debt service	\$ 6,057,482	\$ 4,849,712
Prepaid items	11,224	4,305
Capital projects	154,475,649	76,694,711
Unreserved, reported in:		
Special revenue funds	23,120,456	22,906,854
Capital project funds		
Total All Other Governmental Funds	<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	2017	2018
\$ 359,792	\$ 270,023	\$ 152,920	\$ 39,310
217,488	257,923	3,736,150	3,887,613
14,766,773	8,278,285	11,792,299	32,390,827
30,590,003	37,882,243	44,717,250	26,972,412
<u>\$ 45,934,056</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>\$ 63,290,162</u>
\$ 44,468	\$ 28,044	\$ 21,314	\$ 45,409
584,412,209	142,212,451	143,745,555	111,570,900
(1,883)	(12,510)	(127,583)	(201,790)
<u>\$ 584,454,794</u>	<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>	<u>\$ 111,414,519</u>

FORT BEND COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2009	2010	2011	2012
Revenues				
Property taxes	\$ 190,558,904	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507
Sales taxes (a)				1,099,103
Fees and fines	34,591,324	35,306,339	37,371,124	39,598,440
Intergovernmental	35,910,436	28,400,145	36,971,987	29,377,233
Earnings on investments	3,509,046	3,744,027	2,798,039	2,451,577
Miscellaneous	8,396,202	7,256,967	6,635,261	7,175,498
Total Revenues	<u>272,965,912</u>	<u>273,936,675</u>	<u>281,183,309</u>	<u>279,758,358</u>
Expenditures				
Current:				
General administration	40,284,501	42,633,073	44,312,741	37,792,578
Financial administration	7,162,814	6,725,826	7,176,186	7,221,313
Administration of justice	66,125,857	65,405,264	69,878,942	73,198,325
Construction and maintenance	30,896,400	26,775,517	29,542,425	28,214,027
Health and human services	22,539,945	21,124,782	22,067,744	27,835,260
Cooperative services	1,049,985	933,519	986,392	960,392
Public safety	44,578,722	40,895,974	44,156,502	45,463,593
Parks and recreation	1,815,986	2,231,528	2,263,590	1,957,044
Libraries and education	11,398,561	11,354,804	12,176,637	13,012,700
Capital Outlay	102,627,536	99,931,347	88,927,796	44,845,671
Debt Service:				
Principal	8,305,000	8,100,000	12,590,000	13,300,000
Interest and fiscal charges	12,149,302	16,341,773	15,528,257	15,571,727
Bond issuance costs (b)	1,176,319	225,979	249,266	541,944
Total Expenditures	<u>350,110,928</u>	<u>342,679,386</u>	<u>349,856,478</u>	<u>309,914,574</u>
(Deficiency) of Revenues				
(Under) Expenditures	(77,145,016)	(68,742,711)	(68,673,169)	(30,156,216)
Other Financing Sources (Uses)				
Transfers in	23,578,390	15,248,368	14,402,786	13,258,127
Transfers (out)	(23,578,390)	(15,248,368)	(14,402,786)	(13,258,127)
Bonds issued	119,910,000			58,220,000
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	7,326,639
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>	<u>65,546,639</u>
Net Change in Fund Balances	<u>\$ 47,724,134</u>	<u>\$ (70,392,564)</u>	<u>\$ (68,443,316)</u>	<u>\$ 35,390,423</u>
Debt Service as a Percentage of				
Noncapital Expenditures	8.26%	10.07%	10.78%	10.89%

(a) No sales taxes were collected prior to fiscal year 2012.

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108
2,956,559	4,214,553	5,789,362	6,958,956	6,858,009	8,681,101
44,177,263	45,106,533	47,803,283	50,231,963	51,736,504	54,687,700
42,565,592	36,899,095	39,904,787	39,673,097	47,734,683	46,630,942
930,273	848,534	878,980	1,750,631	3,434,897	6,977,865
5,988,682	8,243,270	7,545,715	7,913,682	9,223,274	9,275,553
304,760,708	318,304,292	344,366,239	377,500,730	406,970,399	424,523,269
37,437,702	41,478,910	44,698,720	56,093,978	60,669,054	67,799,061
7,180,608	7,891,034	8,369,921	9,063,587	9,451,425	9,306,005
73,839,598	77,242,153	81,411,531	89,715,917	96,057,172	99,960,008
27,403,229	35,374,943	59,785,401	43,275,592	73,924,220	88,168,071
30,403,209	30,267,231	32,436,431	38,314,627	41,805,244	43,628,300
883,324	944,039	973,026	1,050,282	1,048,609	1,113,328
44,991,489	46,688,895	53,652,220	54,393,589	58,152,633	61,416,316
1,979,888	2,411,558	3,051,927	3,307,538	3,701,092	3,576,272
13,034,163	13,613,875	14,460,419	15,215,877	15,889,947	16,989,644
57,223,885	40,964,586	28,911,628	61,611,363	66,540,199	78,787,370
15,630,000	16,250,000	16,750,000	18,480,000	21,420,000	25,931,000
16,749,579	15,893,399	14,391,964	15,506,610	18,914,424	22,108,123
	234,472	1,207,260	1,316,238	599,813	558,469
326,756,674	329,255,095	360,100,448	407,345,198	468,173,832	519,341,967
(21,995,966)	(10,950,803)	(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)
11,521,941	11,771,144	13,517,505	13,780,670	19,734,628	14,559,002
(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)
		37,365,000	96,640,000	64,550,000	58,467,549
	18,900,000	108,225,000	73,120,000		
		3,944,496	18,416,480	7,965,901	7,313,675
	2,202,026	18,114,658	15,739,791		
	(21,065,913)	(126,676,501)	(89,544,194)		
				3,808,978	
	(2,685,887)	40,972,653	114,372,077	76,324,879	65,781,224
\$ (21,995,966)	\$ (13,636,690)	\$ 25,238,444	\$ 84,527,609	\$ 15,121,446	\$ (29,037,474)
12.01%	11.15%	9.40%	9.83%	10.04%	10.90%

FORT BEND COUNTY, TEXAS
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS
(UNAUDITED)

Category	2008	2009	2010	2011
Real, Residential, Single-family	\$ 29,960,281,188	\$ 29,649,115,219	\$ 29,993,796,370	\$ 31,039,400,739
Real, Residential, Multi-family	1,036,720,280	953,747,851	970,309,935	985,883,440
Real, Vacant Lots/Tracts	1,128,365,928	1,129,570,008	1,027,648,723	982,287,088
Qualified Ag Land	2,622,322,905			
Non-Qualified Ag Land	197,166,064			
Real, Acreage (Land only)		2,745,455,296	2,629,194,720	2,536,288,590
Real, Farm and Ranch Improvement	348,641,070	330,298,802	327,283,766	331,068,370
Commercial Real Property	6,042,412,301			
Industrial Real Property	2,512,976,750			
Real, Commercial and Industrial		7,798,910,271	7,178,698,624	7,050,117,340
Oil and Gas	483,549,300			
Real, Oil, Gas, and Other Mineral Reserves		288,530,290	319,839,370	273,529,460
Real & Intangible Personal, Utilities	721,569,810	710,328,240	689,401,553	661,509,515
Commercial Personal Property	1,519,692,659			
Industrial Personal Property	1,888,201,580			
Tangible Personal, Business		3,955,067,370	3,544,368,206	3,611,035,498
Tangible Other Personal, Mobile Homes	68,619,455			
Tangible Other Personal, Other		65,665,620	56,722,635	55,860,570
Intangible Personal		9,736,015	10,051,655	10,398,285
Real, Inventory	1,279,793,460	1,001,220,160	788,688,120	729,776,091
Special Inventory	72,837,620	61,578,930	60,319,760	74,140,120
Total Exempt Property	2,349,880,727	2,559,873,420	2,751,636,029	2,782,972,308
Unidentified Category/Error	11,877,010		8,860	
Total Assessed Value per Tax Year	\$ 52,244,908,107	\$ 51,259,097,492	\$ 50,347,968,326	\$ 51,124,267,414

Source of data: Fort Bend County Central Appraisal District Certified Comptrollers Audit Report.

2012	2013	2014	2015	2016	2017
\$ 32,696,769,609	\$ 34,939,222,040	\$ 38,197,156,012	\$ 48,210,660,622	\$ 52,803,517,963	\$ 56,744,548,871
1,038,540,000	1,223,124,193	1,492,817,879	1,825,084,868	1,905,243,783	2,061,490,102
961,783,939	910,690,568	854,963,794	846,058,635	893,236,838	1,166,585,882
2,535,052,048	2,405,933,092	2,455,020,886	2,375,050,069	2,807,243,913	2,917,674,336
348,241,112	368,553,330	380,697,030	403,688,459	417,241,559	466,616,885
7,134,533,264	7,241,630,477	7,759,852,998	8,082,106,852	8,843,529,264	9,135,287,545
333,441,300	262,592,210	256,495,180	129,149,800	41,228,090	23,652,310
615,750,037	627,521,930	754,452,129	808,967,279	781,178,457	912,595,475
3,599,878,815	3,979,309,449	4,181,424,859	4,239,563,234	3,934,401,978	5,021,803,377
55,486,280	60,883,115	62,049,925	66,002,285	66,519,420	68,478,157
10,398,285	11,233,017	13,398,220	16,435,550	19,162,420	11,011,480
730,016,310	793,911,390	999,071,390	1,082,771,520	1,221,511,856	1,158,981,351
84,571,490	102,899,736	109,766,186	127,126,210	136,751,320	162,447,425
3,243,813,982	3,558,753,941	3,677,487,845	3,808,991,325	4,471,760,395	5,118,700,572
				99,060	-
\$ 53,388,276,471	\$ 56,486,258,488	\$ 61,194,654,333	\$ 72,021,656,708	\$ 78,342,626,316	\$ 84,969,873,768



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
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	70,300,373,324	12,053,160,901	58,247,212,423	82.9%	0.46500
2017	2018	78,482,251,532	15,180,651,983	63,301,599,549	80.7%	0.45300

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)

	2008	2009	2010	2011	2012
Fort Bend County	\$ 0.48376	\$ 0.47900	\$ 0.48016	\$ 0.48096	\$ 0.48076
Fort Bend County Drainage District	0.01600	0.02076	0.01960	0.01880	0.01900
Political Subdivision:					
Arcola, City of	0.95258	0.96500	0.99000	0.95426	0.95426
Beasley, City of	0.44828	0.44828	0.44828	0.49314	0.49913
Big Oaks MUD	0.73000	0.79000	0.79000	0.79000	0.85000
Blue Ridge West MUD	0.42000	0.41500	0.41000	0.41000	0.41000
Brazoria-Fort Bend MUD 1	0.85000	0.85000	0.85000	0.90000	0.85000
Brazoria MUD 22	**N/A	**N/A	**N/A	**N/A	**N/A
Brazos ISD	1.22000	1.36890	1.39510	1.43285	1.40115
Burney Road MUD	0.30000	0.24250	0.26750	0.26750	0.26750
Chelford City MUD	0.43000	0.43000	0.43000	0.43000	0.43000
Cimarron MUD	0.58000	0.57000	0.57000	0.57000	0.57000
Cinco MUD 1	0.88000	0.67500	0.64500	0.59500	0.55000
Cinco MUD 2	0.50000	0.47500	0.47500	0.47500	0.47500
Cinco MUD 3	0.51000	0.47000	0.47000	0.48000	0.45000
Cinco MUD 5	0.57500	0.50000	0.49500	0.49500	0.47500
Cinco MUD 6	0.59000	0.48000	0.48000	0.48000	0.48000
Cinco MUD 7	0.57500	0.52500	0.52000	0.49000	0.48500
Cinco MUD 8	0.89000	0.84000	0.85000	0.59500	0.82000
Cinco MUD 9	0.37000	0.61000	0.59500	0.59500	0.59500
Cinco MUD 10	0.65000	0.60000	0.61000	0.59000	0.59000
Cinco MUD 12	0.53000	0.47000	0.43000	0.43000	0.36000
Cinco MUD 14	0.79000	0.66000	0.63500	0.59500	0.55500
Cinco Southwest MUD 1	1.50000	1.50000	1.50000	1.50000	1.50000
Cinco Southwest MUD 2	1.50000	1.50000	1.50000	1.50000	1.44500
Cinco Southwest MUD 3	1.50000	1.50000	1.50000	1.50000	1.50000
Cinco Southwest MUD 4	1.50000	1.50000	1.50000	1.50000	1.48000
Cornerstone MUD	0.38000	0.37000	0.37000	0.36000	0.36000
First Colony LID	0.19460	0.19460	0.19460	0.19460	0.19460
First Colony LID 2	0.29500	0.28500	0.27500	0.27500	0.27500
First Colony MUD 9	0.29500	0.29500	0.30500	0.32000	0.32000
First Colony MUD 10	0.75000	0.75000	0.49000	0.49000	0.49000
Fort Bend County LID 2	0.14500	0.13400	0.13400	0.13400	0.12900
Fort Bend County LID 6	0.50000	0.50000	0.50000	0.50000	0.50000
Fort Bend County LID 7	0.21500	0.21500	0.21500	0.21000	0.20500
Fort Bend County LID 10	0.47500	0.47500	0.47500	0.47500	0.62000
Fort Bend County LID 11	0.27000	0.27000	0.28000	0.28000	0.26000
Fort Bend County LID 12	0.19000	0.15000	0.14000	0.13000	0.12500
Fort Bend County LID 14	0.19000	0.20000	0.20000	0.20500	0.20500
Fort Bend County LID 15	0.70000	0.70000	0.80000	0.80000	0.80000
Fort Bend County LID 17	0.58000	0.63000	0.63000	0.63000	0.65000
Fort Bend County LID 19	0.70000	0.70000	0.80000	0.80000	0.80000
Fort Bend County LID 20	0.45000	0.45000	0.45000	0.45000	0.45000
Fort Bend Co Management District 1	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 1	0.65000	0.53000	0.65000	0.65000	**N/A
Fort Bend County MUD 2	0.44000	0.50000	0.54000	0.65000	0.63000

2013	2014	2015	2016	2017
\$ 0.48476	\$ 0.47276	\$ 0.46500	\$ 0.46500	\$ 0.45300
0.01500	0.02200	0.02100	0.01600	0.01600
0.95426	0.91000	0.91000	0.86710	0.84000
0.49913	0.49913	0.49913	0.46714	0.36526
0.85000	0.85000	0.79000	0.75000	0.75000
0.41000	0.41000	0.42500	0.41600	0.40500
0.85000	0.85000	0.85000	0.84800	0.84800
**N/A	**N/A	**N/A	**N/A	1.40000
1.39966	1.42172	1.42410	1.49980	1.43000
0.26000	0.26000	0.25500	0.25000	0.23000
0.43000	0.42500	0.42500	0.40000	0.39000
0.57000	0.57000	0.42000	0.38500	0.36500
0.50000	0.48000	0.44000	0.44000	0.43000
0.47500	0.47000	0.45000	0.34000	0.28000
0.42000	0.42000	0.40000	0.37000	0.35500
0.44500	0.41500	0.38000	0.37000	0.37000
0.41000	0.39500	0.35500	0.33000	0.33000
0.48500	0.48000	0.46500	0.44000	0.42000
0.76000	0.71000	0.64000	0.59000	0.58000
0.57000	0.53000	0.43000	0.40500	0.39500
0.58000	0.58000	0.53000	0.49500	0.49500
0.36000	0.30000	0.27000	0.25000	0.25000
0.54500	0.53500	0.52000	0.50000	0.49000
1.29000	1.01000	0.90500	0.85000	0.76000
1.34500	1.20000	1.04000	0.98500	0.94000
1.50000	1.44000	1.03000	1.12000	1.00000
1.40000	1.20000	1.03000	0.96000	0.91000
0.36000	0.34000	0.33000	0.34000	0.30000
0.15500	0.15500	0.15250	0.15000	0.14620
0.27500	0.25000	0.25000	0.20000	0.20000
0.31500	0.30000	0.28000	0.25500	0.24000
0.47000	0.41000	0.25000	0.20000	0.19000
0.12900	0.12000	0.11000	0.10670	0.11100
0.50000	0.50000	0.50000	0.50000	0.50000
0.20500	0.23500	0.23500	0.22500	0.32000
0.62000	0.64300	0.64300	0.64300	0.69000
0.25000	0.22500	0.20500	0.20000	0.20500
0.12500	0.11500	0.10000	0.09000	0.09000
0.20500	0.20000	0.19500	0.19500	0.19500
0.80000	0.80000	0.75000	0.73000	0.69000
0.65000	0.63000	0.61000	0.57000	0.57000
0.80000	0.80000	0.72000	0.68000	0.68000
0.55000	0.55000	0.55000	0.55000	0.55000
**N/A	**N/A	**N/A	0.45000	0.45000
**N/A	**N/A	**N/A	**N/A	**N/A
0.65000	0.68000	0.66000	0.59000	0.56000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2008	2009	2010	2011	2012
Political Subdivision: (continued)					
Fort Bend County MUD 5	**N/A	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 19	1.20000	1.24000	1.38000	1.38000	1.89940
Fort Bend County MUD 21	0.39000	0.27000	0.26000	0.26000	0.24000
Fort Bend County MUD 23	0.91000	1.00000	1.03000	1.03000	1.07000
Fort Bend County MUD 24	1.29000	1.29000	1.29000	1.35000	1.43000
Fort Bend County MUD 25	0.82000	0.82000	0.82000	0.82000	0.85000
Fort Bend County MUD 26	0.67000	0.70000	0.71000	0.86250	0.86250
Fort Bend County MUD 30	0.87000	0.95000	0.98000	1.02000	1.00000
Fort Bend County MUD 34	0.71000	0.71000	0.69000	0.68000	0.68000
Fort Bend County MUD 35	0.89000	0.74000	0.69000	0.63000	0.63000
Fort Bend County MUD 37	0.59000	0.56000	0.52000	0.52000	0.52000
Fort Bend County MUD 41	0.55000	0.55000	0.55000	0.55000	0.55000
Fort Bend County MUD 42	0.42000	0.42000	0.43000	0.43000	0.43000
Fort Bend County MUD 46	0.90000	0.88000	0.88000	0.88000	0.89500
Fort Bend County MUD 47	1.04000	1.04000	1.04000	1.04000	1.17000
Fort Bend County MUD 48	0.88000	0.88000	0.88000	0.88000	0.88000
Fort Bend County MUD 49	0.95000	0.95000	0.95000	0.95000	0.95000
Fort Bend County MUD 50	0.90000	0.90000	0.90000	0.90000	0.91000
Fort Bend County MUD 57	1.50000	1.50000	1.50000	1.45000	1.45000
Fort Bend County MUD 58	1.50000	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 66	1.35000	1.35000	1.35000	1.50000	1.50000
Fort Bend County MUD 67	0.47500	0.47500	0.47500	0.46500	0.44500
Fort Bend County MUD 68	0.40500	0.40000	0.40000	0.40000	0.40000
Fort Bend County MUD 69	0.40000	0.40000	0.40000	0.40000	0.40000
Fort Bend County MUD 81	0.42500	0.38000	0.37000	0.37000	0.35000
Fort Bend County MUD 94	0.71000	0.71000	0.77000	0.77000	0.77000
Fort Bend County MUD 106	0.45000	0.45000	0.49000	0.52000	0.50000
Fort Bend County MUD 108	0.39000	0.39000	0.42000	0.44000	0.44000
Fort Bend County MUD 109	0.50700	0.58000	0.63000	0.66000	0.65000
Fort Bend County MUD 111	0.30000	0.30000	0.30000	0.30000	0.30000
Fort Bend County MUD 112	0.39000	0.38000	0.38000	0.38000	0.38000
Fort Bend County MUD 115	0.53000	0.50000	0.50000	0.50000	0.50000
Fort Bend County MUD 116	1.13000	1.22000	1.22000	1.22000	1.21000
Fort Bend County MUD 117	0.66000	0.66000	0.66000	0.69000	0.68000
Fort Bend County MUD 118	0.84000	0.81000	0.78000	0.77000	0.77000
Fort Bend County MUD 119	0.75000	0.71000	0.71000	0.71000	0.71000
Fort Bend County MUD 121	1.20000	1.20000	1.20000	1.20000	1.20000
Fort Bend County MUD 122	1.00000	1.00000	1.00000	1.00000	1.04000
Fort Bend County MUD 123	1.00000	1.08000	1.14000	1.15000	1.15500
Fort Bend County MUD 124	0.92000	0.92000	0.92000	0.99000	0.99000
Fort Bend County MUD 128	0.80000	0.80000	0.70000	0.70000	0.70000
Fort Bend County MUD 129	0.80000	0.80000	0.70000	0.67000	0.67000
Fort Bend County MUD 130	0.77000	0.76000	0.76000	0.75000	0.74000
Fort Bend County MUD 131	1.01000	1.01000	1.01000	1.01000	1.01000
Fort Bend County MUD 132	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 133	1.50000	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 134 B	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 134 C	1.25000	1.25000	1.30000	1.30000	1.35000
Fort Bend County MUD 134 D	**N/A	**N/A	**N/A	**N/A	**N/A

2013	2014	2015	2016	2017
1.50000	1.50000	1.50000	1.48000	1.48000
1.51500	1.40000	1.40000	1.27000	1.25000
**N/A	**N/A	**N/A	**N/A	**N/A
1.05000	1.05000	0.95000	0.89000	0.82000
1.36000	1.35000	1.30000	1.26000	1.26000
0.86000	0.86500	0.84500	0.84000	0.84000
0.90850	0.87500	0.84000	0.82250	0.80250
1.00000	0.97000	0.92000	0.84000	0.80000
0.68000	0.68000	0.63000	0.62000	0.61000
0.62000	0.57000	0.51500	0.44000	0.43000
0.52000	0.52000	0.50000	0.49000	0.49000
0.55000	0.55000	0.54000	0.49000	0.49000
0.43000	0.43000	0.42000	0.40000	0.38000
0.89500	0.89500	0.90250	0.90000	0.90000
1.12000	1.07000	0.95000	0.94500	0.92300
0.88000	0.98000	0.98000	0.96000	0.96000
0.95000	0.95000	0.94000	0.84000	0.61500
0.91000	0.91000	0.91000	0.91000	0.91000
1.40000	1.27000	1.05000	0.94000	0.92000
1.45000	1.28000	1.16000	1.07000	1.02000
1.47000	1.39000	1.25000	1.21000	1.19000
0.41000	0.36000	0.22250	0.10000	**N/A
0.40000	0.40000	0.39345	0.39000	**N/A
0.38500	0.38500	0.35500	0.08000	**N/A
0.33000	0.33000	0.32000	0.32930	0.33000
0.71000	0.66000	0.58000	0.50000	0.47000
0.49000	0.46000	0.34500	0.30000	0.30000
0.44000	0.41000	0.29000	0.19000	0.17500
0.65000	0.62000	0.44000	0.34000	0.30000
0.30000	0.30000	0.30000	0.29000	0.14500
0.37000	0.34000	0.34000	0.29000	**N/A
0.50000	0.48000	0.46000	0.44000	0.44000
1.18000	1.14000	1.08000	1.07000	1.05000
0.68000	0.65000	0.48000	0.43000	0.31595
0.77000	0.75000	0.70000	0.70000	0.68000
0.71000	0.70000	0.64000	0.60000	0.57000
1.20000	1.17000	1.12000	1.12000	1.14500
1.04000	1.01500	0.99000	0.97500	0.97500
1.15500	1.15500	1.10000	1.09900	1.09000
0.99000	0.95000	0.95000	0.86000	0.86000
0.70000	0.70000	0.70000	0.70000	0.65000
0.65000	0.57000	0.42000	0.34000	0.34000
0.73000	0.72000	0.66000	0.63000	0.63000
1.01000	1.01000	1.01000	1.03000	1.05000
**N/A	**N/A	**N/A	**N/A	1.50000
1.50000	1.50000	1.43000	1.43000	1.41000
**N/A	1.45000	1.45000	1.45000	1.45000
1.35000	1.35000	1.30000	1.30000	1.29000
**N/A	**N/A	**N/A	1.00000	1.00000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2008	2009	2010	2011	2012
Political Subdivision: (continued)					
Fort Bend County MUD 136	0.62000	0.62000	0.57000	0.57000	0.54000
Fort Bend County MUD 137	0.62000	0.57000	0.57000	0.57000	0.54000
Fort Bend County MUD 138	0.62000	0.57000	0.57000	0.57000	0.54000
Fort Bend County MUD 139	**N/A	**N/A	0.57000	0.57000	0.54000
Fort Bend County MUD 140	1.25000	1.25000	1.25000	1.25000	1.34000
Fort Bend County MUD 141	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 142	1.32000	1.32000	1.32000	1.32000	1.27000
Fort Bend County MUD 143	1.31000	1.35000	1.35000	1.36000	1.34000
Fort Bend County MUD 144	0.80000	0.80000	0.80000	0.80000	0.80000
Fort Bend County MUD 145	1.25000	1.25000	1.25000	1.25000	1.25000
Fort Bend County MUD 146	1.20000	1.15000	1.15000	1.15000	1.10000
Fort Bend County MUD 147	0.95000	0.95000	0.95000	0.95000	0.95000
Fort Bend County MUD 148	0.90000	0.90000	0.90000	0.90000	0.90000
Fort Bend County MUD 149	0.80000	0.80000	0.70000	0.70000	0.70000
Fort Bend County MUD 151	1.30000	1.30000	1.27000	1.26000	1.26000
Fort Bend County MUD 152	1.45000	1.45000	1.45000	1.45000	1.45000
Fort Bend County MUD 155	1.39000	1.39000	1.39000	1.39000	1.39000
Fort Bend County MUD 156	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 158	1.45000	1.45000	1.45000	1.45000	1.45000
Fort Bend County MUD 159	0.84000	0.84000	0.84000	0.84000	0.84000
Fort Bend County MUD 161	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 162	0.70000	0.74000	0.80000	1.00000	1.12000
Fort Bend County MUD 163	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 165	1.31000	1.35000	1.36000	1.37000	1.37000
Fort Bend County MUD 167	0.85000	0.85000	0.89000	0.89000	0.87000
Fort Bend County MUD 169	**N/A	**N/A	1.29500	1.29500	1.29727
Fort Bend County MUD 170	**N/A	1.29400	1.29500	1.29500	1.29727
Fort Bend County MUD 171	1.29400	1.29400	1.29500	1.29500	1.28328
Fort Bend County MUD 172	**N/A	**N/A	1.29500	1.29500	1.29727
Fort Bend County MUD 173	**N/A	**N/A	1.29500	1.29500	1.29727
Fort Bend County MUD 176	0.65000	0.65000	0.65000	0.65000	0.65000
Fort Bend County MUD 182	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 184	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 185	1.25000	1.25000	1.25000	1.25000	1.25000
Fort Bend County MUD 187	1.00000	1.00000	1.00000	1.00000	1.00000
Fort Bend County MUD 190	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 192	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 194	**N/A	1.25000	1.25000	1.25000	1.25000
Fort Bend County MUD 199	**N/A	**N/A	0.60000	0.60000	0.60000
Fort Bend County MUD 206	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 207	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 215	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 220	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County WC&ID 2	0.18000	0.18000	0.18000	0.18000	0.18000
Fort Bend County WC&ID 2 Area 1	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County WC&ID 3	0.48000	0.48000	0.45000	0.45000	0.45000
Fort Bend County WC&ID 8	0.95000	0.95000	0.95000	0.95000	1.05000
Fort Bend County WID 24	**N/A	**N/A	**N/A	**N/A	**N/A

2013	2014	2015	2016	2017
0.54000	0.50000	0.43000	0.42000	0.42000
0.48000	0.43000	0.42000	0.41500	0.41500
0.48000	0.44500	0.43500	0.41500	0.41500
0.54000	0.44000	0.41000	0.41000	0.41000
1.34000	1.34000	1.25000	1.25000	1.25000
**N/A	1.15000	1.15000	1.35000	1.35000
1.17000	0.95000	0.85000	0.77000	0.75000
1.30000	1.26000	1.26000	1.24000	1.24000
0.80000	0.80000	0.80000	0.80000	0.80000
1.25000	1.25000	1.23000	1.21500	1.21500
1.02000	1.01000	0.94000	0.87000	0.85000
0.95000	0.95000	0.95000	0.95000	0.95000
0.90000	0.90000	0.88000	0.83000	0.76000
0.70000	0.70000	0.65000	0.50000	0.50000
1.26000	1.22000	1.11000	1.00000	0.97000
1.45000	1.45000	1.37000	1.28000	1.28000
1.39000	1.29000	1.14000	1.04000	1.02000
1.50000	1.45000	1.25000	1.05000	1.05000
1.45000	1.39000	1.25000	1.12000	1.09000
0.84000	0.78000	0.72000	0.72000	0.72000
0.90620	0.90620	0.90000	0.90000	0.90000
1.12000	1.12000	1.09000	1.09000	1.09000
0.90000	0.90000	0.90000	0.90000	0.90000
1.37000	1.37000	1.32000	1.25000	1.25000
0.89000	0.89000	0.85000	0.85000	0.85000
1.30380	1.32260	1.33926	1.34399	1.34220
1.30380	1.32260	1.33926	1.34399	1.34220
1.26500	1.22000	1.16000	1.12000	1.11750
1.30380	1.32260	1.28180	1.21500	1.18500
1.30380	1.32260	1.33926	1.34220	1.34220
0.55000	0.55000	0.55000	0.55000	0.55000
**N/A	1.50000	1.50000	1.50000	1.50000
**N/A	1.40000	1.50000	1.50000	1.50000
1.20000	1.17000	1.04000	1.03000	1.02000
1.00000	1.00000	0.97000	0.93000	0.91000
**N/A	**N/A	**N/A	**N/A	1.35000
**N/A	1.50000	1.50000	1.50000	1.50000
1.25000	1.25000	1.25000	1.25000	1.25000
0.60000	0.60000	0.60000	0.60000	0.60000
**N/A	1.40000	1.40000	1.50000	1.50000
**N/A	1.00000	1.00000	1.00000	1.00000
**N/A	**N/A	**N/A	1.00000	1.00000
**N/A	**N/A	**N/A	**N/A	1.50000
0.18000	0.18000	0.18000	0.21250	0.21250
**N/A	**N/A	**N/A	**N/A	0.51500
0.45000	0.45000	0.44000	0.44000	0.46000
1.18000	1.10000	1.07000	1.07000	1.05000
1.45000	1.45000	**N/A	**N/A	1.45000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2008	2009	2010	2011	2012
Political Subdivision: (continued)					
Fort Bend ESD 1	0.06250	0.07500	0.07500	0.07500	0.07500
Fort Bend ESD 2	0.08830	0.09600	0.09800	0.09800	0.09800
Fort Bend ESD 3	0.06750	0.07900	0.08460	0.09100	0.09100
Fort Bend ESD 4	0.08502	0.08234	0.07804	0.07827	0.08103
Fort Bend ESD 5	0.08000	0.07997	0.07997	0.08298	0.08553
Fort Bend ESD 6	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend ESD 7	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend ESD 8	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend Fresh Water Supply 1	1.00000	1.00000	1.00000	1.00000	1.00000
Fort Bend Fresh Water Supply 2	0.50000	0.49900	0.50000	0.51000	0.54000
Fort Bend-Harris ESD 100	0.09473	0.09697	0.09000	0.09000	0.09000
Fort Bend-Waller MUD 2	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend-Waller MUD 3	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend Independent School District	1.27000	1.30500	1.34000	1.34000	1.34000
Fort Bend Parkway Road District	0.05443	0.01483	**N/A	**N/A	**N/A
Fulshear, City of	0.20592	0.20592	0.20592	0.20592	0.20366
Fulshear MUD 1	1.19000	1.19000	1.19000	1.19000	1.19000
Fulshear MUD 2	**N/A	**N/A	**N/A	**N/A	**N/A
Fulshear MUD 3A	**N/A	**N/A	**N/A	**N/A	**N/A
Grand Mission MUD 1	1.10000	1.10000	1.10000	1.10000	1.15000
Grand Mission MUD 2	1.31000	1.31000	1.31000	1.31000	1.31000
Grand Lakes MUD 1	0.79000	0.65000	0.63000	0.54000	0.54000
Grand Lakes MUD 2	0.70000	0.46500	0.45500	0.44500	0.43750
Grand Lakes MUD 4	0.82000	0.79000	0.79000	0.77000	0.76000
Grand Lakes WCID	0.09500	0.08750	0.08250	0.08250	0.08250
Harris County MUD 393	**N/A	**N/A	**N/A	**N/A	**N/A
Harris-Fort Bend MUD 1	0.88000	0.77000	0.75000	0.73000	0.70000
Harris-Fort Bend MUD 3	1.25000	1.25000	1.25000	1.25000	1.24000
Harris-Fort Bend MUD 4	0.96000	0.96000	0.95000	0.95000	0.88000
Harris-Fort Bend MUD 5	0.82000	0.75000	0.73000	0.71000	0.71000
Houston, City of	0.64375	0.63875	0.63875	0.63875	0.63875
HCC Stafford	0.09243	0.09222	0.09222	0.09722	0.09717
HCC Missouri City	0.09243	0.09222	0.09222	0.09722	0.09717
Imperial Redevelopment District	1.00000	**N/A	**N/A	**N/A	**N/A
Katy, City of	0.60540	0.59372	0.59372	0.59372	0.58672
Katy ISD	1.52660	1.52660	1.52660	1.52660	1.52660
Katy Management Dist 1	**N/A	**N/A	**N/A	**N/A	**N/A
Kendleton, City of	0.76632	0.89100	0.70627	0.69923	0.63933
Kendleton ISD	1.20500	1.20830	**N/A	1.20830	**N/A
Kingsbridge MUD	0.78000	0.78000	0.78000	0.78000	0.78000
Lamar Consolidated I.S.D.	1.29765	1.29765	1.36455	1.39005	1.39005
Meadowcreek MUD	0.10000	0.10000	0.10000	0.10000	0.10000
Meadows Place, City of	0.79000	0.83000	0.89500	0.89869	0.89500
Memorial MUD	0.52000	0.54000	0.55500	0.55000	0.54000
Mission Bend MUD 1	0.25000	0.25000	0.25000	0.25000	0.25000
Missouri City, City of	0.51724	0.52840	0.52840	0.52840	0.54480
Needville, City of	0.39169	0.39153	0.38151	0.39779	0.40121
Needville Independent School District	1.45600	1.48400	1.51999	1.57958	1.64958
North Mission Glen MUD	0.52000	0.54400	0.57100	0.64110	0.65110

2013	2014	2015	2016	2017
0.07500	0.07500	0.07500	0.07500	0.07551
0.09800	0.09800	0.09800	0.09800	0.09800
0.09100	0.09100	0.10000	0.10000	0.10000
0.07964	0.09000	0.10000	0.10000	0.10000
0.08341	0.07904	0.07135	0.07900	0.07900
**N/A	**N/A	0.10000	0.10000	0.10000
**N/A	**N/A	**N/A	**N/A	0.10000
**N/A	**N/A	0.10000	0.10000	0.10000
1.00000	1.00000	1.00000	1.00000	1.00000
0.54000	0.56000	0.55700	0.55210	0.55210
0.08840	0.08840	0.07951	0.07321	0.07058
0.80000	0.80000	0.80000	0.80000	0.80000
**N/A	**N/A	0.93000	0.93000	0.93000
1.34000	1.34000	1.34000	1.34000	1.32000
**N/A	**N/A	**N/A	**N/A	**N/A
0.19713	0.17829	0.16163	0.15690	0.15869
1.19000	1.19000	1.19000	1.17000	1.17000
**N/A	**N/A	1.20000	1.20000	1.20000
**N/A	**N/A	1.50000	1.50000	1.50000
1.12000	1.02000	0.90000	0.82000	0.77000
1.31000	1.30000	1.25000	1.20000	1.15000
0.54000	0.54000	0.51500	0.49500	0.49500
0.36950	0.35000	0.32000	0.30750	0.30000
0.73000	0.68000	0.60000	0.57250	0.55250
0.07850	0.07300	0.06650		0.06500
1.02000	0.91000	0.86000		0.70000
0.68500	0.68500	0.65500	0.61000	0.62000
1.19000	1.07000	0.97000	0.92000	0.82000
0.82000	0.82000	0.82000	0.80000	**N/A
0.70000	0.65000	0.59000	0.54000	0.51500
0.63875	0.63108	0.60112	0.58642	0.58421
0.09717	0.10689	0.10194	0.10026	0.10026
0.09717	0.10689	0.10194	0.10026	0.10026
1.10000	1.10000	1.10000	1.10000	1.10000
0.56672	0.54672	0.52672	0.50672	0.48672
1.52660	1.52660	1.51660	1.51660	1.51660
**N/A	**N/A	**N/A	**N/A	0.80000
0.66908	0.69771	0.78500	0.78500	0.79442
**N/A	**N/A	**N/A	**N/A	**N/A
0.78000	0.78000	0.71000	0.66000	0.60000
1.39005	1.39005	1.39005	1.39005	1.39005
0.10000	0.10000	0.10000	0.10000	0.10000
0.89500	0.89500	0.86800	0.83200	0.83200
0.54000	0.51000	0.48000	0.44000	0.41500
0.28000	0.28000	0.27750	0.26000	0.25800
0.57375	0.56500	0.54468	0.56010	0.60000
0.38551	0.37359	0.38117	0.39999	0.39751
1.64958	1.59995	1.57300	1.54000	1.54000
0.65110	0.60000	0.55000	0.52000	0.52000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2008	2009	2010	2011	2012
Political Subdivision: (continued)					
Orchard, City of	0.33123	0.39601	0.39267	0.42380	0.39475
Palmer Plantation MUD 1	0.68000	0.69000	0.73500	0.73500	0.73500
Palmer Plantation MUD 2	0.49000	0.49800	0.51500	0.51500	0.54000
Pearland, City of	0.65260	0.65260	0.66510	0.68510	0.70500
Pecan Grove MUD	0.46800	0.46800	0.55000	0.55000	0.56000
Plantation MUD	0.63000	0.66000	0.66000	0.74000	0.74000
Renn Road MUD	0.63000	0.63000	0.66500	0.69000	0.76000
Richmond, City of	0.79000	0.78650	0.78650	0.78650	0.78650
Rosenberg, City of	0.52020	0.50000	0.50000	0.50000	0.51000
Sienna Plantation LID	0.49000	0.49000	0.49000	0.49000	0.49000
Sienna Plantation Management	1.01000	1.01000	1.01000	1.01000	1.01000
Sienna Plantation MUD 2	0.71000	0.71000	0.71000	0.71000	0.71000
Sienna Plantation MUD 3	0.75000	0.73000	0.72000	0.72000	0.72000
Sienna Plantation MUD 4	**N/A	**N/A	**N/A	**N/A	**N/A
Sienna Plantation MUD 10	0.94000	0.94000	0.94000	0.94000	0.94000
Sienna Plantation MUD 12	0.94000	0.94000	0.94000	0.94000	0.94000
Simonton, City of	0.27000	0.27000	0.27000	0.27000	0.27000
Stafford Municipal School District	1.23500	1.23000	1.11000	1.22000	1.25000
Sugar Land, City of	0.30000	0.30000	0.30000	0.30245	0.30895
West Keegans Bayou I.D.	0.12100	0.12100	1.05000	0.11100	0.10000
West Harris County MUD 4	0.90000	0.95000	0.11100	1.06000	1.09000
Wharton County Junior College	0.13797	0.14666	0.14448	0.14414	0.13821
Williams Ranch MUD No 1	**N/A	**N/A	**N/A	**N/A	**N/A
Willow Creek Farms MUD	1.25000	1.25000	1.25000	1.25000	1.25000
Willow Fork Drainage District	0.19000	0.19000	0.19000	0.19000	0.19000
Willow Point MUD	**N/A	**N/A	**N/A	**N/A	**N/A
Woodcreek Reserve MUD	0.60000	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.

2013	2014	2015	2016	2017
0.37887	0.37887	0.37153	0.34788	0.35668
0.75500	0.75500	0.56000	0.48000	0.48000
0.54000	0.53000	0.49000	0.46000	0.45000
0.70510	0.71210	0.70530	0.68120	0.68506
0.65500	0.65500	0.64000	0.62500	0.61500
0.74000	0.74000	0.68500	0.64500	0.61500
0.76000	0.75000	0.75000	0.72000	0.70000
0.78000	0.77000	0.75500	0.73500	0.71000
0.50000	0.49000	0.47000	0.47000	0.46200
0.49000	0.49000	0.47000	0.45000	0.45000
1.01000	1.01000	1.03000	1.05000	1.05000
0.71000	0.71000	0.65000	0.59000	0.51000
0.71000	0.71000	0.63000	0.59000	0.56000
**N/A	1.01000	1.03000	1.05000	1.05000
0.94000	0.94000	0.94000	0.84000	0.80000
0.94000	0.94000	0.94000	0.88000	0.87000
0.26000	0.26000	0.24000	0.23000	0.22000
1.25000	1.24005	1.23005	1.23005	1.23005
0.30895	0.31595	0.31595	0.31595	0.31762
0.10000	0.10000	0.09500	0.09400	0.09400
1.09000	1.09000	1.08000	1.00000	1.00000
0.13419	0.12656	0.13028	0.13706	0.13550
**N/A	**N/A	**N/A	**N/A	1.00000
1.25000	1.25000	1.15000	1.09500	1.01000
0.19000	0.19000	0.18500	0.18500	0.18500
1.50000	1.50000	1.50000	1.50000	1.50000
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 2018			Fiscal Year 2009		
	Assessed Value	Rank	Percentage of Total Net Assessed Valuation	Assessed Value	Rank	Percentage of Total Net Assessed Valuation
NRG Texas LP	\$ 544,837,420	1	0.86%	\$ 1,760,983,920	1	4.63%
Centerpoint Energy Inc.	302,798,580	2	0.48%	233,722,340	2	0.61%
Katy Mills Mall LTD Partnership	125,133,460	3	0.20%	145,908,880	4	0.38%
LCFRE Sugar Land Town Square LLC	105,047,721	4	0.17%			
Tramontina USA Inc.	99,007,310	5	0.16%	91,732,970	9	0.24%
AmerisourceBergen Drug Corporation	96,262,040	6	0.15%			
Lakepointe Assets LLC	95,521,220	7	0.15%	102,390,390	7	0.27%
First Colony Mall LLC	86,162,840	8	0.14%			
Brazos TC-Partnership A LP	78,132,280	9	0.12%			
Brazos Valley Energy	75,058,150	10	0.12%			
STC Manufacturing Group				161,124,860	3	0.42%
Texas Instruments, Inc.				142,056,490	5	0.37%
Conocophillips Company				121,597,300	6	0.32%
Fountains Dunhill LLC				102,040,000	8	0.27%
Texas Genco LP				89,059,270	10	0.23%
Subtotal	1,607,961,021		2.54%	2,950,616,420		7.75%
Other taxpayers	61,693,638,528		97.46%	35,113,663,847		92.25%
Total	\$ 63,301,599,549		100.00%	\$ 38,064,280,267		100.00%

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
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%
2017	2018	283,451,478	3,534,840	286,986,318	285,040,833	99.32%

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
\$ 2,669,991	\$ 188,682,676	99.89%	\$ 213,490	0.11%
2,259,122	197,060,747	99.90%	204,085	0.10%
2,354,214	195,605,228	99.89%	209,071	0.11%
1,999,323	198,105,790	99.89%	221,768	0.11%
1,543,279	205,969,428	99.88%	243,390	0.12%
1,102,884	220,508,608	99.87%	289,393	0.13%
1,118,083	240,439,771	99.83%	399,511	0.17%
646,130	268,118,509	99.77%	629,555	0.23%
593,048	285,318,114	99.56%	1,269,069	0.44%
	285,040,833	99.32%	1,945,486	0.68%

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	Tax Notes	General Obligation Bonds (2)	Total Long-Term Debt (2)
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	53,358,083,200	\$ 3,808,978	520,033,007	523,841,985
2017	2018	764,828	62,536,898,626	3,302,978	554,929,006	558,231,984

(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
\$ 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
9,837,541	514,004,444	40,162,314,000	1.30%	0.96%	707
10,968,849	547,263,135	43,394,237,691	1.29%	0.88%	730

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
Fiscal Year 2018
(UNAUDITED)

page 1 of 5

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend County	\$ 558,231,984 ⁽¹⁾	100.00%	\$ 558,231,984
<u>Special Districts:</u>			
Big Oaks MUD	15,333,098	100.00%	15,333,098
Blue Ridge West MUD	2,380,000	100.00%	2,380,000
Burney Road MUD	9,445,000	100.00%	9,445,000
Cinco MUD # 1	5,844,946	100.00%	5,844,946
Cinco MUD # 2	9,839,938	100.00%	9,839,938
Cinco MUD # 5	6,586,859	100.00%	6,586,859
Cinco MUD # 7	10,911,224	100.00%	10,911,224
Cinco MUD # 8	12,777,210	100.00%	12,777,210
Cinco MUD # 10	9,569,812	100.00%	9,569,812
Cinco MUD # 12	6,527,560	100.00%	6,527,560
Cinco MUD # 14	19,415,912	100.00%	19,415,912
Cinco Southwest MUD # 1	1,048,788	100.00%	1,048,788
Cinco Southwest MUD # 2	69,991,430	100.00%	69,991,430
Cinco Southwest MUD # 3	60,103,799	100.00%	60,103,799
Cinco Southwest MUD # 4	68,927,263	100.00%	68,927,263
First Colony LID		100.00%	-
First Colony LID #2		100.00%	-
First Colony MUD # 9	8,979,334	100.00%	8,979,334
First Colony MUD # 10	13,158,630	100.00%	13,158,630
Fort Bend Co FWSD # 1	23,456,534	100.00%	23,456,534
Fort Bend Co LID # 2	12,280,718	100.00%	12,280,718
Fort Bend Co LID # 6	15,119,135	100.00%	15,119,135
Fort Bend Co LID # 7	23,796,743	100.00%	23,796,743
Fort Bend Co LID # 10	12,598,137	100.00%	12,598,137
Fort Bend Co LID # 11	18,401,040	100.00%	18,401,040
Fort Bend Co LID # 12	11,937,295	100.00%	11,937,295
Fort Bend Co LID # 14	2,985,000	100.00%	2,985,000
Fort Bend Co LID # 15	89,794,582	100.00%	89,794,582
Fort Bend Co LID # 17	54,032,247	100.00%	54,032,247
Fort Bend Co LID # 19	30,660,317	100.00%	30,660,317
Fort Bend Co LID # 20	2,440,000	100.00%	2,440,000
Fort Bend Co Municipal Mgmt # 1	11,595,000	100.00%	11,595,000
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	648,949	100.00%	648,949
Fort Bend Co MUD # 21		100.00%	-
Fort Bend Co MUD # 23	56,152,589	100.00%	56,152,589
Fort Bend Co MUD # 24	13,141,727	100.00%	13,141,727
Fort Bend Co MUD # 25	95,167,714	100.00%	95,167,714
Fort Bend Co MUD # 26	8,595,011	100.00%	8,595,011
Fort Bend Co MUD # 30	70,291,989	99.97%	70,270,901
Fort Bend Co MUD # 34	15,304,533	100.00%	15,304,533
Fort Bend Co MUD # 35	32,864,358	100.00%	32,864,358
Fort Bend Co MUD # 41	1,635,000	100.00%	1,635,000
Fort Bend Co MUD # 42	7,765,913	100.00%	7,765,913
Fort Bend Co MUD # 46	9,780,618	100.00%	9,780,618
Fort Bend Co MUD # 47	6,051,558	100.00%	6,051,558
Fort Bend Co MUD # 48	15,021,371	100.00%	15,021,371

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
Fiscal Year 2018
(UNAUDITED)

page 2 of 5

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend Co MUD # 49	500,000	100.00%	500,000
Fort Bend Co MUD # 50	53,623,360	100.00%	53,623,360
Fort Bend Co MUD # 57	48,764,265	100.00%	48,764,265
Fort Bend Co MUD # 66	1,644,311	100.00%	1,644,311
Fort Bend Co MUD # 68		100.00%	-
Fort Bend Co MUD # 69		100.00%	-
Fort Bend Co MUD # 81	3,550,000	100.00%	3,550,000
Fort Bend Co MUD # 94	4,467,778	100.00%	4,467,778
Fort Bend Co MUD # 106		100.00%	-
Fort Bend Co MUD # 108		100.00%	-
Fort Bend Co MUD # 109		100.00%	-
Fort Bend Co MUD # 111		100.00%	-
Fort Bend Co MUD # 112		100.00%	-
Fort Bend Co MUD # 115	8,246,334	100.00%	8,246,334
Fort Bend Co MUD # 116	24,580,005	100.00%	24,580,005
Fort Bend Co MUD # 117		100.00%	-
Fort Bend Co MUD # 118	35,824,251	100.00%	35,824,251
Fort Bend Co MUD # 119	14,828,318	100.00%	14,828,318
Fort Bend Co MUD # 121	31,934,947	100.00%	31,934,947
Fort Bend Co MUD # 122	15,037,650	100.00%	15,037,650
Fort Bend Co MUD # 123	28,479,590	100.00%	28,479,590
Fort Bend Co MUD # 124	9,910,000	100.00%	9,910,000
Fort Bend Co MUD # 128	77,341,484	100.00%	77,341,484
Fort Bend Co MUD # 129	19,405,980	100.00%	19,405,980
Fort Bend Co MUD # 130	9,361,007	100.00%	9,361,007
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	35,355,984	100.00%	35,355,984
Fort Bend Co MUD # 134C	93,222,869	100.00%	93,222,869
Fort Bend Co MUD # 134D	10,485,000	100.00%	10,485,000
Fort Bend Co MUD # 136	4,083,672	100.00%	4,083,672
Fort Bend Co MUD # 137	28,026,415	100.00%	28,026,415
Fort Bend Co MUD # 138	38,465,579	100.00%	38,465,579
Fort Bend Co MUD # 139	13,105,925	100.00%	13,105,925
Fort Bend Co MUD # 140	16,489,128	100.00%	16,489,128
Fort Bend Co MUD # 142	68,345,943	100.00%	68,345,943
Fort Bend Co MUD # 143	29,137,376	100.00%	29,137,376
Fort Bend Co MUD # 144	20,075,317	100.00%	20,075,317
Fort Bend Co MUD # 145	6,410,229	100.00%	6,410,229
Fort Bend Co MUD # 146	41,751,276	100.00%	41,751,276
Fort Bend Co MUD # 148	5,890,700	100.00%	5,890,700
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	10,371,566	100.00%	10,371,566
Fort Bend Co MUD # 155	23,166,150	100.00%	23,166,150
Fort Bend Co MUD # 156	19,215,987	100.00%	19,215,987
Fort Bend Co MUD # 158	12,587,950	100.00%	12,587,950

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
Fiscal Year 2018
(UNAUDITED)

page 3 of 5

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend Co MUD # 159	4,710,000	100.00%	4,710,000
Fort Bend Co MUD # 161	11,697,970	100.00%	11,697,970
Fort Bend Co MUD # 162	12,581,980	100.00%	12,581,980
Fort Bend Co MUD # 163	5,500,000	100.00%	5,500,000
Fort Bend Co MUD # 165	33,164,170	100.00%	33,164,170
Fort Bend Co MUD # 167	26,542,706	100.00%	26,542,706
Fort Bend Co MUD # 169	608,700	100.00%	608,700
Fort Bend Co MUD # 170	20,542,479	100.00%	20,542,479
Fort Bend Co MUD # 171	45,367,466	100.00%	45,367,466
Fort Bend Co MUD #172	74,616,665	100.00%	74,616,665
Fort Bend Co MUD #173	26,958,300	100.00%	26,958,300
Fort Bend Co MUD # 176	3,550,815	100.00%	3,550,815
Fort Bend Co MUD # 182	20,829,579	100.00%	20,829,579
Fort Bend Co MUD # 185	28,560,207	100.00%	28,560,207
Fort Bend Co MUD # 187	34,132,188	100.00%	34,132,188
Fort Bend Co MUD # 192	1,500,000	100.00%	1,500,000
Fort Bend Co MUD # 194	31,516,034	100.00%	31,516,034
Fort Bend Co MUD # 199	1,860,000	100.00%	1,860,000
Fort Bend Co WC&ID # 3	2,526,245	100.00%	2,526,245
Fort Bend Co WC&ID # 8	1,745,122	100.00%	1,745,122
Fort Bend Parkway Road Dist		100.00%	-
Fulshear MUD # 1	17,381,066	100.00%	17,381,066
Grand Lakes MUD # 1	9,060,323	100.00%	9,060,323
Grand Lakes MUD # 2	6,305,592	100.00%	6,305,592
Grand Lakes MUD # 4	11,999,800	100.00%	11,999,800
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	24,494,764	100.00%	24,494,764
Imperial Redevelopment Dist	14,115,279	100.00%	14,115,279
Palmer Plantation MUD # 2	4,910,419	100.00%	4,910,419
Pecan Grove MUD	50,323,816	100.00%	50,323,816
Plantation MUD	5,410,397	100.00%	5,410,397
Sienna Plantation Levee Improvement Dist	101,995,654	100.00%	101,995,654
Sienna Plantation Management District	30,924,519	100.00%	30,924,519
Sienna Plantation MUD # 2	14,157,077	100.00%	14,157,077
Sienna Plantation MUD # 3	35,364,534	100.00%	35,364,534
Sienna Plantation MUD # 4	36,392,002	100.00%	36,392,002
Sienna Plantation MUD # 10	57,478,936	100.00%	57,478,936
Sienna Plantation MUD # 12	56,290,701	100.00%	56,290,701
Woodcreek Reserve MUD	17,393,756	100.00%	17,393,756
County Line Special Districts:			
Brazoria-Fort Bend Co MUD # 1	75,827,612	44.16%	33,485,473
Brazoria County MUD # 22	10,070,654	0.04%	4,028
Chelford City MUD	7,873,497	57.58%	4,533,560
Cimarron MUD	28,973,290	5.52%	1,599,326
Cinco MUD # 3	5,434,739	86.53%	4,702,680
Cinco MUD # 6	4,934,098	61.19%	3,019,175
Cinco MUD # 9	3,715,688	56.76%	2,109,025
Cornerstones MUD	1,700,000	16.57%	281,690

FORT BEND COUNTY, TEXAS**DIRECT AND OVERLAPPING DEBT****Fiscal Year 2018****(UNAUDITED)**

page 4 of 5

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend Co WC&ID # 2	67,465,000	98.60%	66,520,490
Fort Bend-Waller Cty MUD #2	12,972,135	9.62%	1,247,919
Harris-Fort Bend Cos MUD # 1	11,718,870	86.02%	10,080,572
Harris-Fort Bend Cos MUD # 3	38,918,286	1.50%	583,774
Harris-Fort Bend Cos MUD # 4		73.52%	-
Harris-Fort Bend Cos MUD # 5	19,183,363	97.49%	18,701,861
Harris County MUD # 393	8,649,364	10.51%	909,048
Katy Management District	3,645,000	66.66%	2,429,757
Kingsbridge MUD	21,285,000	97.23%	20,695,406
Mission Bend MUD #1	2,232,635	51.06%	1,139,983
North Mission Glen MUD	21,129,450	99.21%	20,962,527
Renn Road MUD	7,222,446	32.63%	2,356,684
West Harris Co MUD # 4	2,455,000	18.20%	446,810
Willow Creek Farms MUD	25,030,661	2.43%	608,245
Willow Fork Drainage District	41,379,660	92.60%	38,317,565
Willow Point MUD	10,772,839	99.97%	10,769,607
Total Special District Debt (2)			\$ 3,290,682,628
Cities:			
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	1,385,000	100.00%	1,385,000
Richmond, City of	11,732,782	100.00%	11,732,782
County Line Cities:			
Rosenberg, City of	45,042,267	100.00%	45,042,267
Sugar Land, City of	211,997,242	100.00%	211,997,242
Stafford, City of		100.00%	-
Houston, City of	3,507,076,391	0.43%	15,080,428
Katy, City of	17,115,000	39.20%	6,709,080
Missouri City, City of	79,628,339	95.28%	75,869,881
Pearland, City of	312,009,016	4.64%	14,477,218
Total Cities			\$ 388,741,899
School Districts:			
Fort Bend ISD	909,915,512	100.00%	\$ 909,915,512
Lamar CISD	791,650,000	100.00%	791,650,000
Needville ISD	55,215,000	100.00%	55,215,000
County Line School Districts:			
Brazos ISD	14,039,987	62.71%	8,804,476
Katy ISD	1,613,392,744	37.64%	607,281,029
Stafford MSD	55,267,615	99.68%	55,090,759
Total School Districts			\$ 2,427,956,775
Other:			
Houston Community College System	599,540,000	3.95%	\$ 23,681,830
Total Other			\$ 23,681,830



Summary of Total Estimated Overlapping Debt:

Special Districts	\$ 3,290,682,628
Cities	388,741,899
School Districts	2,427,956,775
Other	23,681,830
Estimated Overlapping Debt	<u>\$ 6,131,063,133</u>

Fort Bend County

Fort Bend County - Direct Obligations	558,231,984 ⁽¹⁾
Total Direct and Estimated Overlapping Debt	<u>\$ 6,689,295,117</u>

(1) County debt outstanding as of September 30, 2018. 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)

	2009	2010	2011	2012
Assessed value of real property	\$ 33,294,278,049	\$ 33,574,551,064	\$ 32,877,992,163	\$ 33,530,169,247
Assessed value of personal and other property	<u>4,770,002,218</u>	<u>4,830,904,081</u>	<u>4,490,051,633</u>	<u>4,504,317,865</u>
Total assessed value	<u>\$ 38,064,280,267</u>	<u>\$ 38,405,455,145</u>	<u>\$ 37,368,043,796</u>	<u>\$ 38,034,487,112</u>
Debt Limit, 25% of real property	\$ 8,323,569,512	\$ 8,393,637,766	\$ 8,219,498,041	\$ 8,382,542,312
Amount of debt applicable to debt limit	350,787,773	343,448,573	330,308,251	381,602,454
Less: Assets available in Debt Service Funds for payment of principal	<u>5,956,061</u>	<u>4,844,023</u>	<u>5,169,725</u>	<u>3,977,092</u>
Total amount of debt applicable to debt limit	<u>344,831,712</u>	<u>338,604,550</u>	<u>325,138,526</u>	<u>377,625,362</u>
Legal Debt Margin	<u>\$ 7,978,737,800</u>	<u>\$ 8,055,033,216</u>	<u>\$ 7,894,359,515</u>	<u>\$ 8,004,916,950</u>
Total net debt applicable to to the limit as a percentage of debt limit	4.14%	4.03%	3.96%	4.50%

Source of data: Fort Bend County Central Appraisal District and County Tax Assessor/Collector.

2013	2014	2015	2016	2017	2018
\$ 34,906,683,521	\$ 36,962,606,903	\$ 40,220,320,218	\$ 47,990,163,282	\$ 53,266,960,793	\$ 56,833,812,604
<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>6,467,786,945</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>	<u>\$ 63,301,599,549</u>
\$ 8,726,670,880	\$ 9,240,651,726	\$ 10,055,080,055	\$ 11,997,540,821	\$ 13,316,740,198	\$ 14,208,453,151
364,812,865	347,708,537	376,265,782	473,004,495	523,841,985	558,231,984
<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>10,968,849</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>547,263,135</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>	<u>\$ 13,661,190,016</u>
4.15%	3.73%	3.71%	3.93%	3.86%	3.85%

FORT BEND COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
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%
2018	764,828	41,690,472,000	54,510	4.1%

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 2018</u>		<u>Fiscal Year 2009</u>	
	<u>Local Employees</u>	<u>Rank</u>	<u>Local Employees</u>	<u>Rank</u>
Fort Bend ISD	10,579	1	9,218	1
Lamar CISD	4,200	2	3,331	2
Fort Bend County	2,728	3	2,100	5
Methodist Sugar Land Hospital	2,637	4	1,600	6
Schlumberger Technology Corp.	2,007	5	2,200	4
Fluor Corporation	1,650	6	3,154	3
Richmond State School	1,300	7	1,300	8
United Parcel Service	1,200	8	900	10
Oak Bend Medical Center	1,200	9		
Nalco Company Energy Services	1,100	10		
Texas Instruments			1,400	7
Texas Department of Criminal Justice			1,228	9
	<u>28,601</u>		<u>26,431</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)**

Function	Full-Time Equivalent Employees as of September 30				
	2009	2010	2011	2012	2013
General administration	217.06	222.89	237.35	224.31	225.71
Financial administration	117.63	117.58	118.58	114.75	114.75
Administration of justice *	256.35	261.90	266.60	412.41	414.80
Construction and maintenance	273.49	275.21	276.06	266.59	267.71
Health and human services	157.90	160.42	160.52	160.25	163.61
Cooperative services	14.00	14.00	13.00	12.00	12.00
Public safety	790.63	782.07	785.87	785.13	791.98
Parks and recreation	22.43	22.25	22.67	23.20	23.00
Libraries and education	170.00	172.00	218.00	224.00	232.74
Total Full-Time Equivalents	2,019.49	2,028.32	2,098.65	2,222.64	2,246.30

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				
2014	2015	2016	2017	2018
237.51	242.50	253.27	271.57	288.74
120.00	121.00	127.14	135.14	130.71
429.09	445.02	485.44	506.31	679.20
273.60	269.87	275.19	280.78	281.05
165.84	174.64	199.81	209.40	249.08
12.00	12.00	11.70	11.70	11.70
802.95	805.50	821.01	846.67	991.26
27.34	35.81	36.98	39.06	44.04
232.19	234.86	227.28	235.97	260.12
<u>2,300.52</u>	<u>2,341.20</u>	<u>2,437.82</u>	<u>2,536.60</u>	<u>2,935.90</u>

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Function	2009	2010	2011	2012
General Administration				
Full-time equivalent count	218.45	222.89	239.80	229.55
Documents filed with County Clerk	339,335	326,919	260,017	325,059
Copies issued by County Clerk	72,120	72,300	66,852	N/A
Technical support calls to IT	22,396	18,394	26,020	21,350
County web-site visits (avg/day)	6,605	6,960	7,519	8,175
Medical claims filed with Risk Management	51,121	57,433	56,734	68,234
On the job accident claims to Risk Management	156	177	149	178
Voter registrations	29,026	20,579	20,579	30,381
Early voting as a percentage of turnout	70.6%	61.2%	60.0%	36.0%
Job openings	213	317	317	310
Employee service awards				
5 years	95	97	104	157
10 years	81	60	101	76
15 years	42	38	36	54
20 years	33	17	31	36
25 years	10	15	19	20
30 years	3	2	7	12
35 years	1	-	1	4
Responses to posted job openings	12,244	15,266	15,266	10,564
Pieces of mail processed	1,600,000	1,800,000	1,800,000	1,800,000
Facilities service requests (avg/month)	306	306	330	370
Bids, RFP's, & RFQ's solicited	107	124	90	62
Purchase orders issued	15,360	13,469	12,830	12,023
Public Transportation trips	193,095	180,409	247,324	320,642
Records Management				
On site storage (cubic footage)	211	276	421	857
Off site storage (cubic footage)	13,856	12,704	8,219	10,842
Financial Administration				
Full-time equivalent count	111.01	116.58	118.58	114.75
Cash receipts processed (count)	8,250	7,800	7,656	8,210
Checks processed (count)	120,000	120,000	120,000	51,384
Expenditures to budget ratio	-8.00%	-9.00%	1.00%	N/A
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)	10	10	10	10
Journal entry count (estimated)	2,000	1,000	1,000	1,056

Source of data: various County departments

2013	2014	2015	2016	2017	2018
225.71	237.51	242.50	253.27	271.57	288.74
184,074	142,784	147,236	144,327	144,172	143,692
N/A	11,689	16,394	17,148	N/A	19,317
N/A	N/A	N/A	N/A	N/A	19,689
8,740	7,960	8,794	9,979	13,332	12,136
54,698	55,301	59,264	55,375	N/A	56,004
168	184	181	166	167	154
36,715	25,976	32,265	43,285	N/A	33,768
73.0%	45.0%	55.4%	N/A	N/A	51.6%
403	398	391	397	327	305
173	188	120	103	121	129
74	71	78	71	100	112
44	62	54	75	56	56
36	33	40	30	36	36
19	20	22	22	20	19
11	8	14	15	11	15
2	-	0	2	7	5
8,972	18,976	21,732	22,438	40,217	33,000
1,800,000	1,719,770	1,498,773	1,465,761	1,345,878	1,365,902
343	418	402	467	625	627
85	71	N/A	N/A	N/A	101
11,324	11,240	N/A	N/A	N/A	11,773
373,685	389,272	382,742	391,372	381,388	392,615
968	695	N/A	N/A	N/A	N/A
10,235	10,239	N/A	N/A	N/A	17,188
114.75	120.00	121.00	127.14	133.00	130.71
9,470	9,171	9,731	8,922	9,243	10,935
52,242	32,081	30,713	61,811	65,000	93,299
(0)	-5.00%	1.01%	1.16%	1.00%	0.98%
Yes	Yes	Yes	Yes	Yes	TBD
Yes	Yes	Yes	Yes	Yes	Yes
10	12	12	10	10	10
925	937	969	1,067	1,089	1,124

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Administration of Justice				
Full-time equivalent count	256.35	261.90	266.60	266.41
Child Support case inquiries	50,758	49,635	52,100	50,150
Passport applications (count)	3,500	2,792	2,144	2,909
Passport fees collected	\$ 87,500	\$ 69,805	\$ 53,600	\$ 72,725
Worthless check clearance rate	83.60%	97.80%	84.40%	91.20%
Felony case disposition rate	87.70%	101.20%	93.50%	91.90%
Misdemeanor case disposition rate	99.50%	N/A	N/A	N/A
Misdemeanor case dispositions	104	96.6	116.6	111.0
Community Service rehabilitation hours	75,652	77,578	73,456	70,270
Justice Court case filings - Precinct 1 Place 1	5,341	5,592	5,170	5,582
Justice Court case filings - Precinct 1 Place 2	11,771	9,377	9,905	11,513
Justice Court case filings - Precinct 2	6,102	7,577	7,000	6,851
Justice Court case filings - Precinct 3	23,409	19,952	20,739	19,895
Justice Court case filings - Precinct 4	8,959	8,517	7,195	5,041
Justice Court cases disposed - Precinct 1 Place 1	4,537	6,262	4,724	4,615
Justice Court cases disposed - Precinct 1 Place 2	11,713	8,537	10,441	10,274
Justice Court cases disposed - Precinct 2	4,789	5,275	5,100	7,239
Justice Court cases disposed - Precinct 3	16,015	16,215	15,821	16,647
Justice Court cases disposed - Precinct 4	6,973	7,502	7,744	4,414
Construction and Maintenance				
Full-time equivalent count	272.49	275.21	276.06	266.59
Building & right-of-way permits issued	4,500	4,826	4,260	5,032
Tonnage of recyclable diverted from landfills	732	676	676	702
Pounds of hazardous materials collected	171,109	160,450	160,500	184,943
Mileage of drainage channel maintained	1,988	2,150	1,850	2,100
Mileage of county roads - unincorporated areas	1,404	1,600	1,664	1,655
New County road miles constructed - unincorporated areas	35	N/A	20	85
Health and Human Services				
Full-time equivalent count	157.90	160.42	160.52	160.25
Number of clients receiving Social Service assistance annually	8,888	6,012	5,924	7,074
Number of child immunizations annually	14,398	11,776	11,367	8,316
Number of reportable diseases documented	1,893	3,175	1,360	1,181
Number of food establishments inspected	825	787	986	1,192
Number of septic system applications submitted	330	361	360	373
Number of licensed aerobic systems	5,896	6,203	6,588	6,915
Number of citations issued for aerobic system non-compliance	2,521	3,500	3,535	6,695
Number of EMS incident responses	28,603	26,677	26,850	29,774
Number of stray animals impounded	3,615	4,323	4,141	4,854
Number of stray animals euthanized	2,798	3,599	3,408	3,930
Number of stray animals adopted	817	727	733	604
Indigent healthcare clients - annual	1,314	2,996	2,622	2,325

	2013	2014	2015	2016	2017	2018
	267.20	281.09	298.02	328.44	345.71	476.37
	36,328	33,908	34,971	36,468	40,130	38,540
	4,562	6,061	6,638	8,821	9,162	7,952
\$	114,050	\$ 151,525	\$ 165,950	\$ 220,525	\$ 229,050	\$ 241,210
	79.00%	95.00%	98.00%	95.00%	77.00%	118.00%
	100.00%	84.00%	84.00%	99.00%	90.00%	93.00%
	N/A	N/A	N/A	N/A	N/A	N/A
	102.2	93.0	103.0	107.0	105.0	86.0
	70,605	89,853	85,296	85,586	78,000	91,184
	4,646	3,772	4,234	3,916	3,976	3,975
	11,581	10,955	10,365	11,306	12,433	13,797
	6,616	5,548	5,583	7,115	6,839	6,776
	18,744	13,463	15,968	12,361	13,131	15,474
	6,064	3,473	4,607	6,993	7,067	9,569
	4,913	3,651	4,184	3,808	4,064	3,647
	11,938	10,564	9,828	10,098	10,597	12,024
	5,429	4,902	9,702	5,989	6,009	5,310
	16,656	15,425	18,775	11,798	12,454	12,502
	8,338	3,745	4,494	5,302	5,083	6,984
	267.71	273.60	269.87	275.19	280.78	281.05
	6,400	7,368	8,961	5,212	5,477	6,671
	687	N/A	N/A	N/A	N/A	N/A
176,840	N/A	N/A	N/A	N/A	N/A	N/A
	2,200	2,200	2,000	2,500	2,000	2,200
	1,703	1,762	1,815	1,837	1,882	1,914
	80	60	75	75	20	30
	163.61	165.84	174.64	199.81	209.40	227.08
	N/A	N/A	N/A	N/A	N/A	N/A
	5,417	5,000	10,330	10,924	12,520	10,350
	1,142	1,250	1,250	1,598	2,013	1,900
	1,301	1,403	1,584	2,799	3,312	3,709
	438	470	471	498	467	490
	7,364	6,776	7,068	7,686	8,086	8,318
	6,224	3,523	4,889	4,372	4,631	4,188
31,426	29,414	N/A	24,750	N/A	N/A	30,631
	4,586	3,867	3,580	3,757	3,386	3,658
	3,252	2,498	895	811	773	644
	1,154	935	1,336	1,771	1,784	1,845
	2,153	1,997	1,699	2,228	2,024	1,447

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Cooperative Services				
Full-time equivalent count	14.00	14.00	13.00	12.00
Veterans' Services clients	458	645	619	479
Veterans' Services claims submitted	228	348	225	249
Public Safety				
Full-time equivalent count	784.63	776.07	779.87	785.13
Number of civil processes received annually				
Constable Precinct 1	15,000	16,093	16,434	15,070
Constable Precinct 2	8,827	5,550	6,921	7,660
Constable Precinct 3	7,635	8,963	8,963	6,927
Civil Process 24 hour success rate				
Constable Precinct 4	1	78%	75%	84%
TCLEOSE training hours held per officer	974	1,014	1,203	1,196
Homeland security grant funds expended	\$ 3,917,747	\$ 5,004,054	\$ 355,927	\$ 3,586,852
Fire calls responded to annually	6,927	5,584	7,901	7,842
Parks and Recreation				
Full-time equivalent count	22.43	22.25	22.67	23.20
Number of facility rentals annually	845	651	818	908
Number of park reservations annually	955	955	918	1,010
Libraries and Education				
Full-time equivalent count	170.00	172.00	218.00	224.00
Number of library transactions annually	4,385,041	4,732,773	4,890,834	5,094,324
Library circulation items per capita	1.61	1.65	1.51	1.58

2013	2014	2015	2016	2017	2018
12.00	12.00	12.00	11.70	11.70	11.70
503	471	448	668	671	772
337	376	N/A	N/A	N/A	343
791.98	802.95	805.50	821.01	846.67	991.26
14,510	13,906	13,684	15,603	16,268	17,088
6,606	6,861	7,135	N/A	N/A	8,526
5,475	3,264	2,867	N/A	N/A	6,658
85%	85%	N/A	N/A	N/A	N/A
1,361	1,246	1,258	1,249	1,318	1,309
\$ 2,692,134	\$ 2,790,449	\$ 2,146,261	\$ 2,454,267	\$ 2,774,702	\$ 2,511,198
7,388	N/A	N/A	N/A	N/A	N/A
23.00	27.34	35.81	36.98	39.06	44.04
990	1,939	3,126	3,766	3,850	4,160
1,111	1,222	1,688	2,410	2,550	2,255
232.74	230.13	232.26	224.68	233.37	257.40
7,098,423	7,108,212	7,253,708	7,426,609	7,070,627	6,886,695
1.65	1.68	1.59	1.43	1.40	1.50

FORT BEND COUNTY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY ACTIVITY
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General administration	\$ 21,386,052	\$ 27,725,376	\$ 30,424,429	\$ 31,053,685
Financial administration	6,375,329	8,103,759	7,551,132	8,049,094
Administration of justice	147,292,804	189,617,993	213,531,972	211,029,100
Construction and maintenance	791,157,372	850,839,272	919,567,377	973,992,987
Health and human services	12,995,437	16,185,268	20,751,252	22,661,709
Cooperative services	2,256,940	2,300,936	2,312,616	2,342,593
Public safety	26,227,701	29,744,390	30,849,243	33,796,158
Parks and recreation	17,436,639	18,276,965	18,871,156	19,754,283
Libraries and education	37,076,054	41,604,572	48,525,974	49,423,344
Health and wellness clinic			88,810	677,097
Total	<u>\$ 1,062,204,328</u>	<u>\$ 1,184,398,531</u>	<u>\$1,292,473,961</u>	<u>\$1,352,780,050</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.

2013	2014	2015	2016	2017	2018
\$ 38,511,978	\$ 47,788,376	\$ 47,712,406	\$ 62,504,936	\$ 66,298,660	\$ 77,409,065
8,071,200	8,062,148	8,006,260	7,998,874	8,552,805	8,538,368
212,162,704	210,533,760	211,691,340	216,307,886	240,771,460	252,419,868
1,028,923,374	1,072,802,682	1,017,211,011	1,707,617,590	1,828,669,535	1,906,136,981
23,996,133	24,798,446	26,937,313	31,860,971	35,246,582	41,380,338
2,349,882	2,349,882	2,331,532	2,346,000	2,361,327	2,349,327
35,412,137	37,482,448	37,753,040	40,167,926	41,802,931	43,451,235
23,483,574	28,995,973	30,901,307	31,434,794	40,870,259	45,837,292
52,890,523	56,294,393	56,737,602	57,276,109	58,373,926	67,565,457
721,184	721,184	726,989	803,133	803,133	803,133
<u>\$ 1,426,522,689</u>	<u>\$1,489,829,292</u>	<u>\$1,440,008,800</u>	<u>\$2,158,318,219</u>	<u>\$2,323,750,618</u>	<u>\$2,445,891,064</u>



FORT BEND COUNTY, TEXAS COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended September 30, 2019



**Fort Bend County Public Transportation Facility
3737 Bamore Road, Rosenberg, TX 77471
Opened January 28, 2020**

**Robert Ed Sturdivant, CPA
County Auditor**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended September 30, 2019



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	5-13
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	17
Statement of Activities	18-19
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet Governmental Funds	20
Reconciliation of the Balance Sheet to the Statement of Net Position	21
Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances (Governmental Funds) to the Statement of Activities	23
Proprietary Funds Financial Statements	
Statement of Net Position	24
Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit)	25
Statement of Cash Flows	26
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position	27
Component Unit Financial Statements	
Statement of Net Position (Deficit)	29
Statement of Revenues, Expenses, and Changes in Net Position (Deficit)	30-31
Notes to Financial Statements	32-68
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - General Fund - Budgetary Basis	71-79
Notes to Budgetary Required Supplementary Information	80-81
Required Pension Supplementary Information – Texas County and Special District Retirement System	
Schedule of Changes in Net Pension Liability and Related Ratios	82
Schedule of Contributions	83
Notes to Pension Required Supplementary Information	84

FORT BEND COUNTY, TEXAS
TABLE OF CONTENTS

	<u>Page(s)</u>
Required Supplementary Information (continued)	
Required Other Post Employment Benefit Supplementary Information	
Schedule of Changes in Total OPEB Liability and Related Ratios	
Fort Bend County Employee Benefit Plan	85
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	148-153
Computation of Legal Debt Margin	154-155
Demographic and Economic Statistics	156
Largest Employers	157
Full-Time Equivalent County Government Employees by Function	158-159
Operating Indicators by Function	160-165
Capital Assets Used in the Operation of Governmental Funds Schedule	
by Activity	166-167





COUNTY AUDITOR
Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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

March 26, 2020

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, 2019.

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, 2019. 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.), an eleven-branch library system, county/district judicial systems, and other state-supported programs. In accordance with standards established by the Governmental Accounting Standards Board (“GASB”), the County reports all 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 2019. 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 2019. 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 County has four funds that are annually appropriated that are primarily funded by ad valorem tax revenues: General, debt service, road and bridge, and drainage. 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 was issued on 7/30/2019.

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 primarily 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 February 2018 leaving an unissued balance of \$67.8 million. This balance will be issued in 2020. An additional project was approved for the Texas Heritage Parkway which will be funded with Certificates of Obligation Bonds totaling \$26.5 million issued by the fall of 2020. This project totals \$55.1 million with \$28.6 million being funded from private developers. The debt service for the Certificates of Obligation will be funded from the tax increment from the growth along the parkway. 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 \$399.9 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 completed the phase one Westpark Tollway expansion in November 2017 with a total cost of \$74 million (including right of way and utility relocation) which constructed a four-lane, divided highway. The project extends the current four-lane controlled access tollway to the west from its current terminus at Grand Parkway/SH 99 to FM 1463. In addition, the County completed construction of one-way two-lane frontage roads on the north and south of the Westpark Expansion as non-tolled lanes with costs totaling \$37.4 million. The County also completed the initial part of phase two of this project in February of 2019 which includes the frontage roads out to west of Cross Creek Ranch from FM 1463 with a total cost of \$22.9 million. The Authority incurred expenses of \$6.2m on the initial part of phase two for planning of future toll lanes when financially feasible. The remaining portion of phase two will be completed by the Texas Department of Transportation and will extend the frontage roads (FM 1093) from west of Cross Creek Ranch to James Ln, just east of Fulshear, with a scheduled completion date of April 2020. The Fort Bend County Toll Road System and the Fort Bend Grand Parkway Toll Road have capital improvement projects planned to begin in fiscal year 2020 totaling \$57.2 million and \$29.7m, respectively. These projects will be funded with senior lien revenue bonds issued by the Authorities.

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.

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, 2018. This was the thirty third 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, 2019. 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, 2018

Christopher P. Morill

Executive Director/CEO

FORT BEND COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
September 30, 2019

COMMISSIONERS COURT:

County Judge	KP George
Commissioner, Precinct #1	Vincent Morales
Commissioner, Precinct #2	Grady Prestage
Commissioner, Precinct #3	Andy Meyers
Commissioner, Precinct #4	Ken DeMerchant

OTHER COUNTY OFFICIALS:

Tax Assessor-Collector	Carrie Surratt
County Clerk	Laura Richard
District Clerk	Beverly McGrew Walker
County Treasurer	Bill Rickert
County Auditor	Robert Ed Sturdivant
County Sheriff	Troy E. Nehls
Purchasing Agent	Debbie Kaminski
Director of Finance & Investments	Pamela Gubbels

DISTRICT COURTS:

Judge, 240th District Court	Frank J. Fraley
Judge, 268th District Court	R. O'Neil Williams
Judge, 328th District Court	Walter Armatys
Judge, 387th District Court	Brenda Mullinix
Judge, 400th District Court	Maggie Perez-Jaramillo
Judge, 434th District Court	Jim Shoemake
Judge, 458th District Court	Robert L. Rolnick
Judge, 505th District Court	David S. Perwin
District Attorney	Brian Middleton

COUNTY COURT-AT-LAW:

Judge, County Court-at-Law #1	Christopher G. Morales
Judge, County Court-at-Law #2	Jeffrey A. McMeans
Judge, County Court-at-Law #3	Juli Mathew
Judge, County Court-at-Law #4	Toni Wallace
Judge, County Court-at-Law #5	Teana Watson
Judge, County Court-at-Law #6	Sherman Hatton Jr.
County Attorney	Roy L. Cordes, Jr.

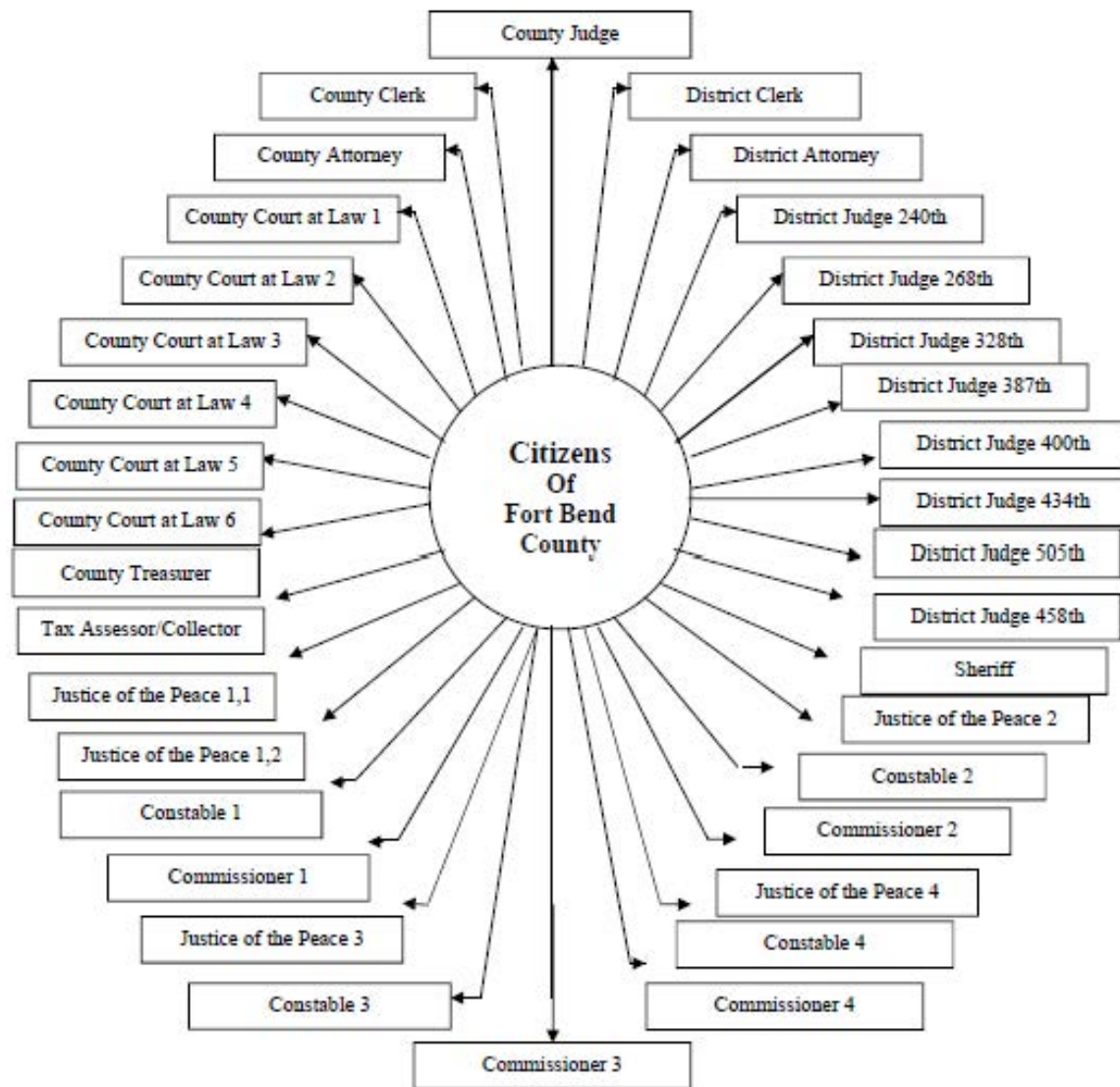
JUSTICES OF THE PEACE:

Justice of the Peace, Precinct #1-1	Gary Janssen
Justice of the Peace, Precinct #1-2	Mary Ward
Justice of the Peace, Precinct #2	Joel Clouser
Justice of the Peace, Precinct #3	Kelly Crow
Justice of the Peace, Precinct #4	Justin Joyce

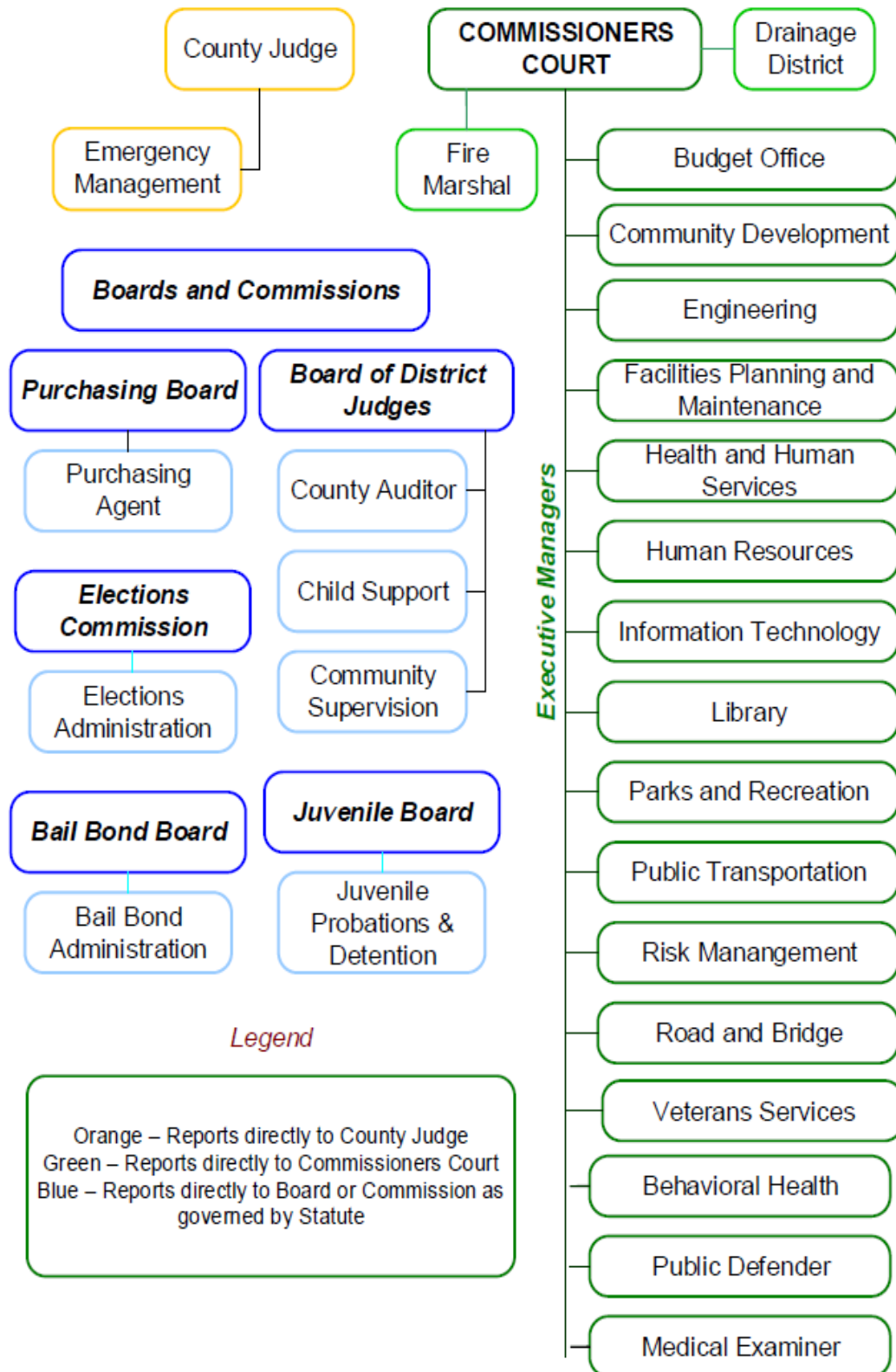
CONSTABLES:

Constable, Precinct #1	Mike Beard
Constable, Precinct #2	Daryl L. Smith
Constable, Precinct #3	Wayne K. Thompson
Constable, Precinct #4	Trever Nehls

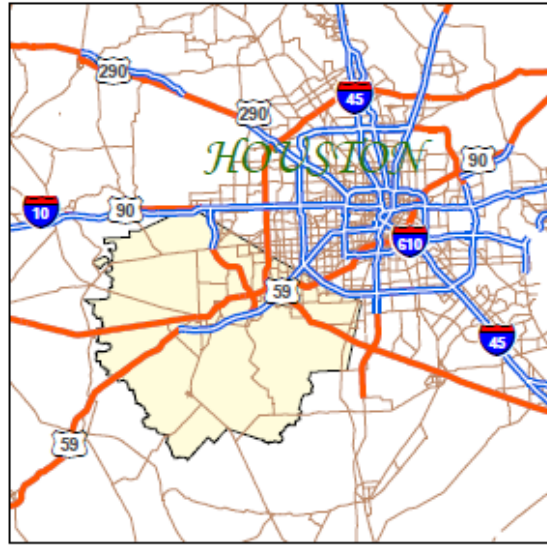
FORT BEND COUNTY, TEXAS
ORGANIZATIONAL CHART OF ELECTED OFFICIALS



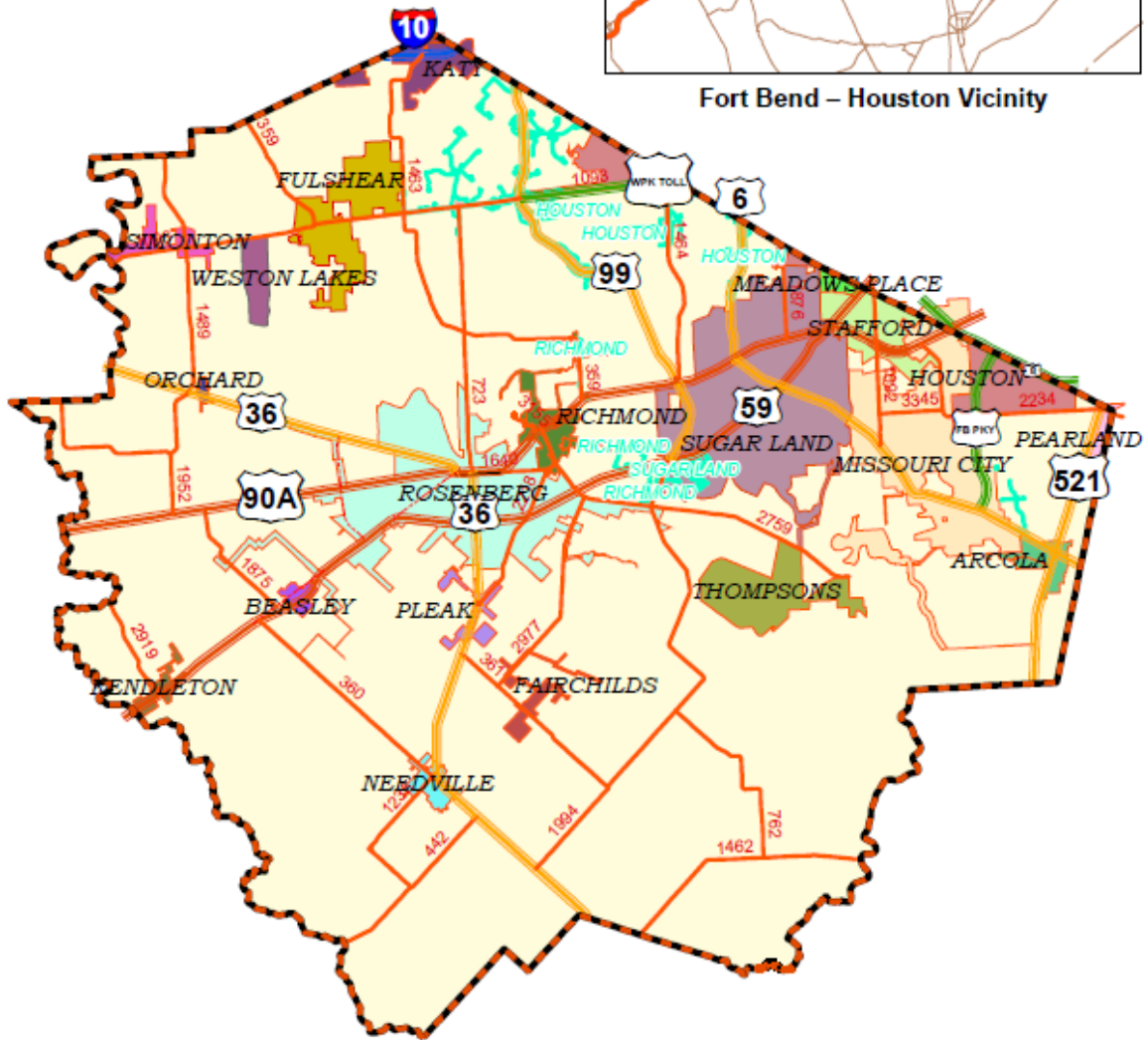
FORT BEND COUNTY, TEXAS
ORGANIZATIONAL CHART OF COUNTY DEPARTMENTS



Fort Bend County



Fort Bend – Houston Vicinity



INDEPENDENT AUDITORS' REPORT

To the Honorable K.P. George, 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, 2019, 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, 2019, 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 13 and other required supplementary information, as listed in the table of contents, on pages 71 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2020 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.


Houston, Texas
March 26, 2020



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, 2019. 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 \$1.1 billion ("net position"). Of this amount, there is a deficit of \$433.0 million in unrestricted net position due to the implementation of GASB 75 other post-employment benefits ("OPEB") liabilities in fiscal year 2018.
- The County's total net position increased by \$17.2 million.
- The County's total assets and deferred outflow of resources increased by \$230.7 million and total liabilities and deferred inflows of resources increased by \$213.6 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 \$154.6 million, a decrease of \$20.1 million from the prior year.
- At the end of the current fiscal year approximately \$55.3 million is available for spending at the government's discretion in the General Fund (unassigned fund balance). This unassigned fund balance amounts to 16.9% 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 17 through 19 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 20 through 23 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 24 through 26 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 27 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 29 through 31 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 32 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 71 through 85 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, 2019 and 2018:

CONDENSED SCHEDULE OF NET POSITION
September 30, 2019 and 2018

	Primary Government Governmental Activities	
	2019	2018
Current and other assets	\$ 262,736,932	\$ 285,202,063
Capital assets, net	2,037,992,050	1,940,984,145
Total Assets	2,300,728,982	2,226,186,208
Deferred outflows of resources	184,011,083	27,827,371
Current liabilities	49,419,031	55,708,080
Long-term liabilities		
Other long-term liabilities	575,022,095	566,555,875
Net pension liability	96,342,595	41,371,805
Net OPEB liability	590,472,674	422,306,384
Total Liabilities	1,311,256,395	1,085,942,144
Deferred inflows of resources	35,978,505	47,719,570
Net Position:		
Net investment in capital assets	1,501,290,567	1,429,202,714
Restricted	69,197,307	75,145,128
Unrestricted	(432,982,709)	(383,995,977)
Total Net Position	\$ 1,137,505,165	\$ 1,120,351,865

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 \$1.1 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 \$1.5 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 \$433.0 million was primarily due to the growing OPEB and net pension liabilities.

The County's net position increased \$17.2 million from the prior year. This increase is primarily due to the following:

- increase in assets and deferred outflows of \$230.7 million primarily due to an increase in deferred outflows of \$156.2 million from other post-employment benefits and pension items,
- increase in net capital assets of \$97 million due to acquisition/construction of new assets, and a decrease in current assets of \$22.4 resulting from a decrease in cash partially offset by increases in grants and fines receivables;

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

- increase in liabilities and deferred inflows of \$213.6 million primarily due to an increase of \$55 million and \$168.2 million for net pension and OPEB liability, respectively,
- increase in long-term liabilities of \$8.5 million due to the issuance of new debt,
- decrease in accounts payable and accrued expenses of \$5.6 million, and
- a decrease of \$11.7 million in deferred inflows of resources due to a change in assumptions for OPEB activities.

The following table provides a summary of the County's operations for the years ended September 30, 2019 and 2018:

SCHEDULE OF CHANGES IN NET POSITION
For the years ended September 30, 2019 and 2018

	Primary Government Governmental Activities	
	2019	2018
Revenues		
Program revenues:		
Charges for services	\$ 60,466,321	\$ 60,781,429
Operating grants and contributions	71,706,180	43,860,295
Capital grants and contributions	86,276,517	97,674,810
General revenues:		
Property taxes	309,640,069	298,852,356
Sales taxes	10,053,417	8,681,101
Earnings on investments	8,005,860	7,033,371
Other	7,626,561	8,301,082
Special Item - Conveyance of property	(7,312,434)	
Total Revenues	546,462,491	525,184,444
Expenses		
General administration	\$ 71,942,719	\$ 73,299,757
Financial administration	12,209,863	10,834,176
Administration of justice	135,251,870	117,331,362
Construction and maintenance	126,659,106	158,535,405
Health and human services	55,242,816	49,429,132
Cooperative services	1,256,722	1,182,279
Public safety	79,077,588	71,090,108
Parks and recreation	6,236,212	4,116,418
Libraries and education	23,395,545	19,954,027
Interest on long-term debt	18,036,750	18,187,015
Total Expenses	529,309,191	523,959,679
Change in Net Position	17,153,300	1,224,765
Net Position, Beginning	1,120,351,865	1,256,946,386
Change in accounting principles		(137,819,286)
Net Position, Ending	\$ 1,137,505,165	\$ 1,120,351,865

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.

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

Governmental activities increased the County's net position by \$17.2 million which is an increase of \$16 million from last year's increase of \$1.2 million. This increase is primarily due to an increase in property taxes of \$10.8 million due to an increase in property valuations, an increase of \$27.8 million in operating grants partially offset by decreases in capital contributions of \$11.4 and a special conveyance of property of \$7.3 million.

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 \$154.6 million. Of this, \$55.3 million is unassigned fund balance and available for day-to-day operations within the General Fund. \$5.3 million is committed fund balance for various purposes within the General Fund and \$93.6 million is restricted for various purposes in the governmental funds as listed in Note 11 on page 66. There is also \$107.2 thousand in nonspendable fund balances in the governmental funds due to prepaid items as illustrated in Note 11.

Unassigned General fund balance increased by \$28.4 million due to a decrease in commitments to capital improvement projects for fiscal year 2019. The ending unassigned general fund balance of \$55.3 million represents 16.9% of the general fund operating expenditures.

There was a decrease in the combined fund balance of \$20.1 million from the prior year for the governmental funds. This overall decrease was made up of a decrease in the Capital Projects Funds of \$16.0 million, a decrease in the Debt Service Fund of \$0.5 million, an decrease in Non-major Special Revenue Funds of \$5.4 million, and an increase in General Fund balance of \$1.8 million. This increase in fund balance for the General Fund is primarily due to the following factors:

- Increase in property taxes of \$6.6 million due to increased assessed values.
- Increase in fees of office collections of \$1.7 million due to increase in services from all the governmental functions.
- Increase in intergovernmental revenues of \$24.8 million due to receipt of federal disaster funding for the 2017 flooding due to Hurricane Harvey.
- Increase in earnings on investments of \$0.9 million due to an increase in investable cash and improved interest rates.
- Increase of \$34.9 million in expenditures due to an increase in capital outlay of \$21 million for road and facility construction along with an increase in operating expenditures of \$13.9 million across all the governmental functions due to increase in positions, cost of living adjustment, and increase in operating expenses.
- The Debt Service Fund balance decreased by \$0.5 million due to the issuance of \$41.4 million in Facilities bonds on July 30, 2019.

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 \$10.1 million, which is a decrease of \$1.7 million over the prior year's net position of \$11.8 million. This decrease was primarily caused by benefits, contractual and depreciation expenses exceeding charges for services for the fiscal year.

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

The Other Self-Funded Insurance Fund has a net position balance of \$7.0 million at fiscal year-end, which is an increase of \$2.4 million over the prior year's net position balance of \$4.6 million. This increase was primarily caused by charges for services exceeding benefits expense and contractual expenses for the fiscal year.

General Fund Budgetary Highlights

During the year there was a net decrease of \$10.3 million in expenditure appropriations between the original and final amended budget. The main components of this decrease were based on the following: \$7.7 million decrease for general administration primarily due to reclassification of capital projects to the certificates of obligation financing plan; \$1.6 million increase for administration of justice due to increased indigent defense expenses; \$2 million decrease for health and welfare; \$2.2 million decrease among the remaining governmental functions primarily due to residual personnel budgets being allocated to governmental operation purposes in fiscal year 2019.

General Fund revenues exceeded the amended budget by \$4.8 million for the year. The primary reasons for this surplus are detailed as follows:

- Property taxes resulted in a \$2.8 million excess over budget due to continued improvements of the collection rate.
- Intergovernmental revenues resulted in a \$1.4 million shortfall under budget due to an overestimation of grants to be received from federal sources for disaster recovery.
- Fees and fines resulted in \$2.2 million in excess revenues due to continued increased collections of fines, fees and court costs.
- Earnings on investments resulted in a \$1.2 million in excess revenues due to increased cash deposits during fiscal year 2019.

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

Capital Assets and Debt Administration

Capital Assets - At the end of fiscal year 2019, the County's governmental activities had invested \$2.0 billion in a variety of capital assets and infrastructure, as reflected in the following schedule. This represents an increase of approximately \$97 million over the previous fiscal year.

	Governmental Activities	
	2019	2018
Non-Depreciable Capital Assets		
Land	\$ 446,355,501	\$ 435,605,978
Construction in progress	81,357,402	54,890,873
Depreciable Capital Assets, Net		
Vehicles	19,158,323	17,830,350
Office furniture and equipment	4,947,121	5,257,288
Machinery and equipment	12,866,442	12,711,844
Buildings, facilities and improvements	319,249,212	298,709,635
Infrastructure	1,154,058,049	1,115,978,177
Totals	\$ 2,037,992,050	\$ 1,940,984,145

Construction in progress at year-end represents: Road construction (\$53.5 million); facility and parks construction and improvements (\$25.5 million), and flood mitigation projects (\$2.4 million) as illustrated in Note 6 on page 51.

Long-Term Debt - The County had total bonds, notes, and unamortized premiums outstanding of \$566.6 million at fiscal year-end. This is an increase of \$8.4 million from the prior year due to the issuance of the 2019 Limited Tax Facility Bonds offset by scheduled debt service payments made during fiscal year 2019.

	Governmental Activities	
	2019	2018
General obligation bonds	\$ 493,672,549	\$ 486,572,549
Tax notes	2,786,978	3,302,978
Premiums on bonds	70,124,552	68,356,457
Totals	\$ 566,584,079	\$ 558,231,984

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 7, respectively.

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

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 787,858 in 2019 and is expected to grow to 824,340 by 2020.

The number of households has increased to 250,445 in 2019 and is expected to grow to 259,760 by 2020. Mean household income for 2019 is \$200,444 and is estimated to rise to \$204,735 by 2020. Income per capita is currently at \$63,266 and is expected to grow to \$64,840 by 2020.

The Commissioners Court approved a \$373.5 million total budget for the 2019 fiscal year. This is a 2.2% increase over the adopted 2018 fiscal year budget. The increase in the budget is primarily due to increased payroll costs offset by a reduction in capital outlay which was moved to the certificates of obligation financing plan. The overall tax rate decreased from \$0.469 per \$100 of assessed valuation for 2018 to \$0.464 per \$100 valuation for 2019.

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, 2019*

	Primary Government Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 175,779,360	\$ 113,219,210
Investments		20,930,575
Receivables:		
Taxes, net	11,966,466	
Grants	25,403,177	
Fines and fees	37,076,011	
Other	8,043,706	11,286,259
Prepaid items	829,225	
Due from component units	3,638,987	
Capital assets, not being depreciated	527,712,903	39,541,543
Capital assets, net of accumulated depreciation	1,510,279,147	373,144,685
Total Assets	<u>2,300,728,982</u>	<u>558,122,272</u>
Deferred Outflows of Resources		
Deferred charges-debt refunding	6,983,795	7,800,966
Deferred outflows related to post-employment benefits	177,027,288	
Total Deferred Outflows of Resources	<u>184,011,083</u>	<u>7,800,966</u>
Liabilities		
Accounts payable and accrued expenses	35,933,869	4,820
Retainage payable	4,078,082	22,069
Accrued interest payable	1,946,878	1,519,773
Unearned revenues	6,473,741	
Due to primary government		3,638,987
Due to other governments	986,461	
Long-term Liabilities:		
Long-term liabilities due within one-year	32,647,721	7,845,000
Long-term liabilities due in more than one-year		
Other long-term liabilities	542,374,374	420,080,799
Net pension liability	96,342,595	
Total OPEB liability	590,472,674	
Total Liabilities	<u>1,311,256,395</u>	<u>433,111,448</u>
Deferred Inflows of Resources		
Deferred inflows related to post-employment benefits	35,978,505	
Total Deferred Inflows of Resources	<u>35,978,505</u>	
Net Position (Deficit)		
Net investment in capital assets	1,501,290,567	8,565,025
Restricted for:		
Debt service	9,022,689	22,281,829
Other	60,174,618	
Unrestricted	(432,982,709)	101,964,936
Total Net Position	<u>\$ 1,137,505,165</u>	<u>\$ 132,811,790</u>

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

FORT BEND COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2019

Functions/Programs	Expenses	Program Revenues			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government					
Governmental Activities:					
General administration	\$ 71,942,719	\$ 9,534,888	\$ 11,659,519	\$	
Financial administration	12,209,863	8,337,603			
Administration of justice	135,251,870	9,264,252	10,822,285		
Construction and maintenance	126,659,106	7,573,841	10,551,347		86,276,517
Health and human services	55,242,816	13,999,882	33,003,612		
Cooperative services	1,256,722				
Public safety	79,077,588	11,266,833	5,382,041		
Parks and recreation	6,236,212	219,198	230,444		
Libraries and education	23,395,545	269,824	56,932		
Interest on long-term debt	18,036,750				
Total Primary Government	\$ 529,309,191	\$ 60,466,321	\$ 71,706,180	\$ 86,276,517	
Component Units:					
FBC Toll Road Authority	\$ 25,546,952	\$ 40,167,473	\$	\$	
FB Grand Parkway Toll Road Authority	16,917,034	26,449,201			
FBC Housing Finance Corporation	35,189	19,748			
FBC Industrial Development Corporation	28,250				
Total Component Units	\$ 42,527,425	\$ 66,636,422	\$	\$	

General Revenues:

Property taxes, penalties, and interest

Sales taxes

Earnings on investments

Miscellaneous

Special Item - Conveyance of property

Total General Revenues and Special Item

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	
\$ (50,748,312)	\$
(3,872,260)	
(115,165,333)	
(22,257,401)	
(8,239,322)	
(1,256,722)	
(62,428,714)	
(5,786,570)	
(23,068,789)	
(18,036,750)	
<u>(310,860,173)</u>	
	\$ 14,620,521
	9,532,167
	(15,441)
	<u>(28,250)</u>
	<u>24,108,997</u>
309,640,069	
10,053,417	
8,005,860	2,966,401
7,626,561	285,469
<u>(7,312,434)</u>	<u>(2,518,385)</u>
<u>328,013,473</u>	<u>733,485</u>
17,153,300	24,842,482
<u>1,120,351,865</u>	<u>107,969,308</u>
<u>\$ 1,137,505,165</u>	<u>\$ 132,811,790</u>

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

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS***September 30, 2019*

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals Governmental Funds
Assets					
Cash, cash equivalents and investments	\$ 49,754,081	\$ 10,488,007	\$ 25,676,750	\$ 71,434,475	\$ 157,353,313
Taxes receivable, net	5,579,583	466,246		2,742,043	8,787,872
Grants receivable	24,784,816			618,361	25,403,177
Fines and fees receivable	37,076,011				37,076,011
Other receivables	6,348,685	2,229,391	32,628	2,345,525	10,956,229
Due from other funds	11,624,927			27,232	11,652,159
Due from component units	3,629,155				3,629,155
Prepaid items	101,361			5,879	107,240
Total Assets	\$ 138,898,619	\$ 13,183,644	\$ 25,709,378	\$ 77,173,515	\$ 254,965,156
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 22,193,230	\$	\$	\$ 11,528	\$ 22,204,758
Accrued payroll	5,425,509				5,425,509
Retainage payable	1,683,497		2,213,434	181,151	4,078,082
Due to other funds			597,143	16,356,648	16,953,791
Due to other governments	814,889			171,572	986,461
Unearned revenues	817,395	2,214,077		3,318,702	6,350,174
Total Liabilities	30,934,520	2,214,077	2,810,577	20,039,601	55,998,775
Deferred Inflows of Resources					
Unavailable revenue-property taxes	5,579,583	466,246		976,948	7,022,777
Unavailable revenue-other	37,302,315				37,302,315
Total Deferred Inflows of Resources	42,881,898	466,246		976,948	44,325,092
Fund Balances					
Nonspendable	101,361			5,879	107,240
Restricted	4,348,628	10,503,321	22,898,801	55,825,990	93,576,740
Committed	5,298,450				5,298,450
Unassigned	55,333,762			325,097	55,658,859
Total Fund Balances	65,082,201	10,503,321	22,898,801	56,156,966	154,641,289
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 138,898,619	\$ 13,183,644	\$ 25,709,378	\$ 77,173,515	\$ 254,965,156

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, 2019

Total fund balances, governmental funds	\$ 154,641,289

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.	2,037,428,426

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	44,098,789

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	(496,459,527)
Deferred charges on debt refunding	6,983,795
Compensated absences	(8,438,016)
Premiums on issuance of debt	(70,124,552)
Accrued interest payable on bonds	(1,946,878)

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	(96,342,595)
Total Other post-employment benefits ("OPEB") liability	(590,472,674)
Deferred outflows related to post-employment activities	177,027,288
Deferred inflows related to post-employment activities	(35,978,505)

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.	17,088,325

Net Position of Governmental Activities	<u>\$ 1,137,505,165</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, 2019*

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals Governmental Funds
Revenues					
Property taxes	\$ 238,227,727	\$ 42,042,651	\$	\$ 29,122,712	\$ 309,393,090
Sales taxes				10,053,417	10,053,417
Fines and fees	44,298,793			12,472,763	56,771,556
Intergovernmental	53,922,866	6,070,735	657,660	13,116,590	73,767,851
Earnings on investments	4,253,422	477,640	959,350	2,237,615	7,928,027
Miscellaneous	4,277,060	1,047,048	99,901	3,264,387	8,688,396
Total Revenues	344,979,868	49,638,074	1,716,911	70,267,484	466,602,337
Expenditures					
Current:					
General administration	63,104,876		6,560	1,440,896	64,552,332
Financial administration	9,703,096			7,400	9,710,496
Administration of justice	83,165,161		707,642	24,428,028	108,300,831
Construction and maintenance	6,723,096		19,344,749	54,404,002	80,471,847
Health and human services	43,398,262		135,275	2,670,444	46,203,981
Cooperative services	1,179,033				1,179,033
Public safety	62,439,834			1,282,090	63,721,924
Parks and recreation	3,992,325		311,956		4,304,281
Libraries and education	18,317,295		253,735	55,800	18,626,830
Capital Outlay	36,168,263		38,489,111	5,839,783	80,497,157
Debt Service:					
Principal		28,071,000			28,071,000
Interest and fiscal charges		22,225,013			22,225,013
Debt issuance costs		1,000	354,887		355,887
Total Expenditures	328,191,241	50,297,013	59,603,915	90,128,443	528,220,612
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,788,627	(658,939)	(57,887,004)	(19,860,959)	(61,618,275)
Other Financing Sources (Uses)					
Transfers in	336,012	177,995	324,060	15,452,605	16,290,672
Transfers (out)	(15,332,600)			(958,072)	(16,290,672)
General obligation bonds issued			34,655,000		34,655,000
Premium on general obligation bonds issued			6,899,883		6,899,883
Total Other Financing Sources (Uses)	(14,996,588)	177,995	41,878,943	14,494,533	41,554,883
Net Change in Fund Balances	1,792,039	(480,944)	(16,008,061)	(5,366,426)	(20,063,392)
Fund Balances, Beginning of Year	63,290,162	10,984,265	38,906,862	61,523,392	174,704,681
Fund Balances, End of Year	\$ 65,082,201	\$ 10,503,321	\$ 22,898,801	\$ 56,156,966	\$ 154,641,289

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, 2019**

Net change in fund balances - total governmental funds \$ (20,063,392)

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 (\$80,497,157) exceeded depreciation (\$59,993,244) in the current period. 20,503,913

Capital contributions of infrastructure are reported in the government-wide financial statements but not in the fund financial statements. 84,404,070

Governmental funds report the entire net sales prices (proceeds) from the sales of capital assets as revenue because they provide current financial resources. The change in net position differs from the change in fund balance by the cost of capital assets removed from service. (7,875,611)

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 (34,655,000)

Premium on bonds issued (6,899,883)

Repayments:

Principal repayments 28,071,000

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

Pension 20,018,609

Other post-employment benefit ("OPEB") 8,223,285

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 (114,126)

Accrued interest (27,742)

Pension expense for the pension plan measurement year (30,489,420)

Other post-employment benefit ("OPEB") expense (52,404,879)

Amortization of bond premiums 5,131,788

Amortization of deferred charge on refunding (559,896)

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. 3,228,519

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. 662,065

Change in net position of governmental activities \$ 17,153,300

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

FORT BEND COUNTY, TEXAS**STATEMENT OF NET POSITION****PROPRIETARY FUNDS****September 30, 2019**

	Governmental Activities
	Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 18,426,047
Prepaid expenses	721,985
Due from other funds	5,948,128
Due from component units	9,832
Other receivables	266,070
Total Current Assets	<u>25,372,062</u>
Noncurrent Assets:	
Capital assets, net of accumulated depreciation	<u>563,624</u>
Total Noncurrent Assets	<u>563,624</u>
Total Assets	<u>25,935,686</u>
Liabilities	
Current Liabilities:	
Benefits payable	8,200,865
Due to other funds	646,496
Total Current Liabilities	<u>8,847,361</u>
Total Liabilities	<u>8,847,361</u>
Net Position	
Net investment in capital assets	563,624
Unrestricted	<u>16,524,701</u>
Total Net Position	<u>\$ 17,088,325</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, 2019

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 53,303,030
Total Operating Revenues	<u>53,303,030</u>
Operating Expenses	
Contractual services	2,236,424
Benefits provided	50,457,909
Depreciation	24,465
Total Operating Expenses	<u>52,718,798</u>
Operating Income	584,232
Non-Operating Revenues	
Earnings on investments	77,833
Total Non-Operating Revenues	<u>77,833</u>
Change in Net Position	662,065
Total Net Position, Beginning of Year	<u>16,426,260</u>
Total Net Position, End of Year	<u><u>\$ 17,088,325</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, 2019

	Governmental Activities
	Internal Service Funds
Cash Flows from Operating Activities	
Charges for services	\$ 47,798,108
Payment of benefits	(48,080,920)
Payment of general administration expenses	(2,960,322)
Net Cash Provided (Used) by Operating Activities	(3,243,134)
 Cash Flows from Investing Activities	
Interest earned on investments	77,833
Net Cash Provided (Used) by Investing Activities	77,833
 Net Increase (Decrease) in Cash and Cash Equivalents	(3,165,301)
 Cash and Cash Equivalents, Beginning of Year	21,591,348
 Cash and Cash Equivalents, End of Year	\$ 18,426,047
 Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities	
Operating Income	\$ 584,232
Adjustments to operations:	
Depreciation	24,465
Change in assets and liabilities:	
(Increase) in prepaid expenses	(721,985)
Decrease in other receivables	394,882
(Increase) in due from other funds	(5,912,790)
(Decrease) in due from component units	12,986
Increase in due to other funds	(1,913)
(Decrease) in benefits payable	2,376,989
Total Adjustments	(3,827,366)
 Net Cash Provided (Used) by Operating Activities	\$ (3,243,134)

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

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2019

	Agency Funds
Assets	
Cash and cash equivalents	\$ 41,181,258
Miscellaneous receivables	<u>900,303</u>
Total Assets	<u><u>\$ 42,081,561</u></u>
Liabilities	
Due to others	<u>\$ 42,081,561</u>
Total Liabilities	<u><u>\$ 42,081,561</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, 2019

	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	\$ 8,239	\$ 83,051,098	\$ 29,986,860	\$ 105,231	\$ 67,782	\$ 113,219,210
Investments		19,998,119		932,456		20,930,575
Miscellaneous receivables		6,823,713	4,454,996	7,550		11,286,259
Capital assets, not being depreciated		33,920,672	5,620,871			39,541,543
Capital assets, net of accumulated depreciation		224,979,987	148,164,698			373,144,685
Total Assets	<u>8,239</u>	<u>368,773,589</u>	<u>188,227,425</u>	<u>1,045,237</u>	<u>67,782</u>	<u>558,122,272</u>
Deferred Outflows of Resources						
Deferred charges-debt refunding		7,800,966				7,800,966
Total Deferred Outflows of Resources		<u>7,800,966</u>				<u>7,800,966</u>
Liabilities						
Accounts payable and accrued expenses				4,820		4,820
Retainage payable		22,069				22,069
Due to primary government		2,370,036	1,267,451		1,500	3,638,987
Accrued interest payable		921,423	598,350			1,519,773
Long-term liabilities:						
Due within one year		7,845,000				7,845,000
Due in more than one year		250,111,407	169,969,392			420,080,799
Total Liabilities		<u>261,269,935</u>	<u>171,835,193</u>	<u>4,820</u>	<u>1,500</u>	<u>433,111,448</u>
Net Position (Deficit)						
Net investment in capital assets		21,121,182	(12,556,157)			8,565,025
Debt service		22,281,829				22,281,829
Unrestricted	8,239	71,901,609	28,948,389	1,040,417	66,282	101,964,936
Total Net Position (Deficit)	<u>\$ 8,239</u>	<u>\$ 115,304,620</u>	<u>\$ 16,392,232</u>	<u>\$ 1,040,417</u>	<u>\$ 66,282</u>	<u>\$ 132,811,790</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, 2019*

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Capital Grants and Contributions
Fort Bend County Toll Road Authority			
Toll road operations	\$ 15,287,267	\$ 40,167,473	\$
Interest on long-term debt	10,243,185		
Debt service fees	16,500		
Total Fort Bend County Toll Road Authority	<u>25,546,952</u>	<u>40,167,473</u>	
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	10,284,314	26,449,201	
Interest on long-term debt	6,627,220		
Debt service fees	5,500		
Total Fort Bend Grand Parkway Toll Road Authority	<u>16,917,034</u>	<u>26,449,201</u>	
Fort Bend County Housing Finance Corporation			
General administration	35,189	19,748	
Total Fort Bend County Housing Finance Corporation	<u>35,189</u>	<u>19,748</u>	
Fort Bend County Industrial Development Corporation			
General administration	28,250		
Total Fort Bend County Industrial Development Corporation	<u>28,250</u>		
Totals Component Units	<u>\$ 42,527,425</u>	<u>\$ 66,636,422</u>	<u>\$</u>

General Revenues:

Earnings on investments

Miscellaneous

Special Item:

Conveyance of property

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
\$	\$ 24,880,206 (10,243,185) (16,500)	\$	\$	\$	\$ 24,880,206 (10,243,185) (16,500)
	14,620,521				14,620,521
		16,164,887 (6,627,220) (5,500)			16,164,887 (6,627,220) (5,500)
		9,532,167			9,532,167
			(15,441)		(15,441)
			(15,441)		(15,441)
				(28,250)	(28,250)
				(28,250)	(28,250)
	14,620,521	9,532,167	(15,441)	(28,250)	24,108,997
212	2,270,335 16,659	672,761 268,810	20,930	2,163	2,966,401 285,469
	(2,518,385)				(2,518,385)
212	(231,391)	941,571	20,930	2,163	733,485
212	14,389,130	10,473,738	5,489	(26,087)	24,842,482
8,027	100,915,490	5,918,494	1,034,928	92,369	107,969,308
\$ 8,239	\$ 115,304,620	\$ 16,392,232	\$ 1,040,417	\$ 66,282	\$ 132,811,790

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. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. Note 7 on page 52 identifies the direct placements and includes the funding sources for each.

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 non-revenue bonds. Revenues in this fund are comprised of property taxes levied against property located in the County. These funds are restricted for the payment of debt service obligations.

Capital Projects 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 11 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.

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:

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 - 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 post-employment items - Reported in the government wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of differences between expected and actual actuarial experiences and changes in assumptions. The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The other post-employment related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan which is currently 6 years for the County plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net 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 post-employment items – Reported by the County in the government-wide financial statement of net position, these deferred inflows are the results of differences between expected and actual actuarial experiences for the pension plan and changes in assumptions for the OPEB plan. These amounts will be amortized over a closed six and 8 year period, respectively.
- Deferred inflows of resources for pension – Reported by the County in the government-wide financial statement of net position, these deferred inflows result primarily from differences between projected and actual earnings on pension plan investments. These amounts will be amortized over a closed five year period.

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).

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Net Position and Fund Balance (continued)

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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. Other Post-employment benefits

For purposes of measuring the total OPEB liability, deferred inflows of resources related to OPEB, and OPEB expenses, the amounts have been determined by an actuary under GASB Statements No.75. The County does not pre-fund benefits and the current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The total OPEB liability is the portion of actuarial present value of projected benefit payments that is attributable to past periods of member service using the Entry Age Normal cost method. The deferred inflows or and outflows of resources represent the portion of changes in total OPEB liability that is not immediately recognized in OPEB expense, which can include differences between expected and actual experience, changes in assumptions, and differences between expected and actual earnings on plan investments.

NOTE 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, 2019.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

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, 2019, 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	\$ 141,998,479	\$ 18,426,047	\$ 160,424,526	\$ 23,575,612
Investment pools:				
LOGIC	5,606,281		5,606,281	
Texas CLASS	9,746,084		9,746,084	17,605,646
TexasTERM	2,469		2,469	
Totals Cash and Investments	<u>\$ 157,353,313</u>	<u>\$ 18,426,047</u>	<u>\$ 175,779,360</u>	<u>\$ 41,181,258</u>

Investment's fair value measurements are as follows as of September 30, 2019:

Investments	Fair Value/ Amortized Cost
Governmental Activities	
Cash deposits	\$ 160,424,526
Investment pools:	
LOGIC	5,606,281
Texas CLASS	9,746,084
TexasTERM	2,469
Totals Cash and Investments	<u>\$ 175,779,360</u>
Agency Funds	
Cash deposits	\$ 23,575,612
Investment pools:	
Texas CLASS	17,605,646
Totals Cash and Investments	<u>\$ 41,181,258</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

B. Deposit and Investment Amounts (continued)

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.

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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

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	\$ 5,606,281	49	36.5%
Texas CLASS	9,746,084	50	63.5%
TexasTERM	2,469	32	0.02%
Total Fair Value/Amortized Cost	<u>\$ 15,354,834</u>		
Portfolio weighted average maturity		<u>50</u>	
Agency Funds			
	Fair Value/ Amortized Cost	Weighted Average Maturity (days)	Percentage of Total Portfolio
Investment pools:			
Texas CLASS	<u>\$ 17,605,646</u>	50	100.0%
Total Fair Value/Amortized Cost	<u>\$ 17,605,646</u>		
Portfolio weighted average maturity		<u>50</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, 2019, 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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)

E. Concentration of Credit Risk

It is the County's policy to diversify its portfolio to eliminate the risk of loss resulting from a concentration of assets in a specific maturity (save and except zero duration funds), a specific issuer or a specific class of investments. To achieve this diversification, the County will limit investments in specific types of securities to the following percentages of the total 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, 2019, were as follows:

	Governmental Activities				
	General Fund	Debt Service Fund	Capital Projects Funds	Non-major Funds	Totals
Receivables:					
Property taxes	\$ 6,199,536	\$ 518,051	\$	\$ 1,085,499	\$ 7,803,086
Sales taxes				1,765,095	1,765,095
Grants	24,784,816			618,361	25,403,177
Fines and fees	119,066,808				119,066,808
Other	6,348,685	2,229,391	32,628	2,345,525	10,956,229
Gross receivables	156,399,845	2,747,442	32,628	5,814,480	164,994,395
Less: allowance for uncollectibles	(82,610,750)	(51,805)		(108,551)	(82,771,106)
Totals	\$ 73,789,095	\$ 2,695,637	\$ 32,628	\$ 5,705,929	\$ 82,223,289

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. 2018 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 2019 fiscal year (2018 tax year), the County levied property taxes of \$0.4640 per \$100 of assessed valuation. The 2018 rates resulted in total adjusted tax levies of approximately \$308 million based on a total adjusted valuation of approximately \$66.2 billion. The total tax rate in the 2018 tax year was prorated as follows:

	<u>2018 Rate</u>	<u>2018 Limit</u>
General, certain Special Revenue and Debt Service Funds	\$ 0.44500	\$ 0.80000
Fort Bend County Drainage District	<u>\$ 0.01900</u>	<u>\$ 0.25000</u>
Total Tax Rate	<u><u>\$ 0.46400</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, 2019, the interfund receivables and payables were as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General	\$ 11,624,927	\$
Capital Projects		597,143
Non-major Special Revenue Funds	<u>27,232</u>	<u>16,356,648</u>
	11,652,159	16,953,791
Internal Service Funds	<u>5,948,128</u>	<u>646,496</u>
	<u><u>\$ 17,600,287</u></u>	<u><u>\$ 17,600,287</u></u>

Transfers totaling approximately \$16.3 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.

	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 336,012	\$ 15,332,600
Debt Service	177,995	
Capital Projects	324,060	
Non-major Special Revenue Funds	<u>15,452,605</u>	<u>958,072</u>
	<u><u>\$ 16,290,672</u></u>	<u><u>\$ 16,290,672</u></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, 2019, is as follows:

	Primary Government		
	Balances 10/1/18	Additions	Retirements/ Transfers
			Balances 9/30/19
Governmental activities:			
Capital assets not being depreciated:			
Land	435,605,978	\$ 18,061,956	\$ (7,312,433)
Construction in progress	54,890,873	60,978,322	(34,511,793)
Total capital assets not being depreciated	490,496,851	79,040,278	(41,824,226)
Depreciable capital assets:			
Vehicles	45,575,319	6,178,172	(5,256,103)
Office furniture and equipment	33,682,331	1,903,374	(2,231,664)
Machinery and equipment	32,726,506	2,546,636	(2,254,660)
Buildings, facilities and improvements	422,909,323	34,592,512	-
Infrastructure	1,420,500,734	75,440,171	-
Total other capital assets	1,955,394,213	120,660,865	(9,742,427)
Accumulated depreciation for:			
Vehicles	(27,744,969)	(4,494,616)	4,900,520
Office furniture and equipment	(28,425,043)	(2,042,013)	2,060,136
Machinery and equipment	(20,014,662)	(2,067,846)	1,930,468
Buildings, facilities and improvements	(124,199,688)	(14,052,935)	-
Infrastructure	(304,522,557)	(37,360,299)	-
Total accumulated depreciation	(504,906,919)	(60,017,709)	8,891,124
Depreciable capital assets, net	1,450,487,294	60,643,156	(851,303)
Total governmental activities capital assets, net	\$ 1,940,984,145	\$ 139,683,434	\$ (42,675,529)
			\$ 2,037,992,050

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

General administration	\$ 2,494,300
Financial administration	336,249
Administration of justice	7,907,352
Construction and maintenance	37,778,982
Drainage District	2,012,318
Health and welfare	2,548,949
Cooperative services	72,992
Public safety	3,402,317
Parks and recreation	1,675,700
Library	1,764,085
Capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	24,465
Total Depreciation Expense	\$ 60,017,709

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, 2019, is as follows:

2019 CONSTRUCTION COSTS					
Project	Balances 10/1/18	Increases- Retainage Included	Decreases Capitalizations and Adjustments	Balances 9/30/19	Remaining Commitments
Mobility Projects - Bonds	\$ 28,911,099	\$ 25,067,891	\$ (539,492)	\$ 53,439,498	
Transportation Admin Building - Hwy 36	2,461,287	20,765,019		23,226,306	411,355
Flood Mitigation		2,342,123		2,342,123	1,920,602
Missouri City (Cougar) Gym Rehab 2015	417,804	326,820		744,624	177,349
Sheriff Administratin Building	7,682,674	3,362,158	(11,044,832)		
Missouri City Library Expansion	3,855,088	2,659,730	(6,514,818)		
Mission Bend Library	6,006,891	483,128	(6,490,019)		
Medical Examiners Facility	187,837	2,836,205	(3,024,042)		
Countywide Parks Land & Improvements 2017	1,153,136	640,560	(1,793,696)		
Animal Services Expansion 2	427,606	715,030	(1,142,636)		
Harlem Rd U-turn Lanes at SH99	609,033		(609,033)		
Projects under \$500,000	3,178,418	1,779,658	(3,353,225)	1,604,851	2,115,627
Totals	\$ 54,890,873	\$ 60,978,322	\$ (34,511,793)	\$ 81,357,402	\$ 4,624,933

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 7 - 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, 2019, is as follows:

<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate %</u>	<u>Matures</u>	<u>Debt Outstanding</u>
9,675,000	Fort Bend Flood Control Water Supply Refunding Bonds, Series 2010	2.50 - 4.00	2021	1,785,000
58,220,000	Unlimited Tax Road Bonds, Series 2012	2.00 - 5.00	2032	43,520,000
18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	12,925,000
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	43,920,000
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	83,670,000
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	68,920,000
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	86,840,000
17,000,000	* Certificates of Obligation, Series 2017	2.36	2033	15,550,000
47,550,000	* Combination Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	41,550,000
4,952,549	* Tax and Revenue Certificates of Obligation Taxable Series 2017B (QECB)	3.594	2030	4,952,549
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	55,385,000
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	34,655,000
Total General Obligation Bonds				<u><u>\$ 493,672,549</u></u>
Tax Notes				
3,808,978	Mobility Tax Note Series 2017	2.36	2023	<u>2,786,978</u>
Total Tax Notes				<u><u>\$ 2,786,978</u></u>

* The certificate of obligation (2017 & 2017A) and tax note series bond issues are supported by a tax-backed pledge from the County and were privately placed. An annual budget allocation is made from sales tax collections from County Assistance Districts and a Management District to fund the debt service requirements for the fiscal year. The 2017B certificate of obligation series is also supported by a tax-backed pledge from the County. The annual budget for this issue is funded from energy savings within the county jail facility as reported by the consultant who managed the improvements funded from the bond proceeds of this issue.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 7 - LONG-TERM DEBT (continued)

A. General Obligation Bonds and Long-Term Liabilities (continued)

The Fort Bend County Toll Road Authority and Fort Bend Grand Parkway Toll Road Authority have two outstanding subordinate lien toll road revenue issues (FBCTRA 2012 refunding series, & FBGPTRA 2012 series) that are supported by a tax backed pledge from the County. These series are not shown in the table above but are illustrated in the annual reports for each of the Authorities. The debt service for these issues are funded annually from toll revenue from each of the authorities.

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 July 2019 the County issued \$34,655,000 Limited Tax Facility Bonds, Series 2019. The proceeds of this bond issue will fund the remaining facilities projects authorized in the 2015 Facilities Bond Authorization.

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, 2019, follows:

	Balance 10/1/18	Additions	Retirements	Balance 9/30/19	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 486,572,549	\$ 34,655,000	\$ (27,555,000)	\$ 493,672,549	\$ 30,011,217
Tax Notes	3,302,978		(516,000)	2,786,978	527,000
Premiums on bonds	68,356,457	6,899,883	(5,131,788)	70,124,552	
Total bonds payable	558,231,984	41,554,883	(33,202,788)	566,584,079	30,538,217
Accrued compensated absences	8,323,891	9,565,619	(9,451,494)	8,438,016	2,109,504
Total Long-Term Liabilities	\$ 566,555,875	\$ 51,120,502	\$ (42,654,282)	\$ 575,022,095	\$ 32,647,721

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.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 7 - 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
2020	\$ 30,011,217	\$ 22,316,064	\$ 52,327,281
2021	31,523,076	20,851,737	52,374,813
2022	30,352,692	19,372,443	49,725,135
2023	31,847,839	17,873,028	49,720,867
2024	33,458,535	16,293,161	49,751,696
2025-2029	183,593,776	55,408,313	239,002,089
2030-2034	108,945,414	19,758,849	128,704,263
2035-2039	43,940,000	3,531,924	47,471,924
Totals	\$ 493,672,549	\$ 175,405,519	\$ 669,078,068

Tax Notes			
	Principal	Interest	Totals
2020	\$ 527,000	\$ 59,554	\$ 586,554
2021	537,000	46,999	583,999
2022	548,000	34,196	582,196
2023	579,000	20,897	599,897
2024	595,978	7,033	603,011
Totals	\$ 2,786,978	\$ 168,679	\$ 2,955,657

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM

General Information about the Pension Plan

A. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (“TCDRS”). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS in the aggregate issues 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 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

General Information about the Pension Plan (continued)

C. Employees Covered by Benefit Terms

As of September 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	983
Inactive employees entitled to but not yet receiving benefits	2,004
Active employees	<u>2,903</u>
Total	<u>5,890</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 12.12% for calendar year 2018 and 11.86% for calendar year 2019. 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 2019 was \$168.4 million and the County’s contributions were based on a payroll of \$167.9 million. Contributions made by employees totaled \$11.8 million, and the County made contributions of \$20.0 million during the fiscal year ended September 30, 2019.

Net Pension Liability

The County’s net pension liability was measured as of December 31, 2018 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, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<u>Actuarial Information</u>	<u>12/31/2018</u>
Actuarial cost method	Entry age
Amortization method	level percentage of payroll, closed
Amortization period	12.8 YEARS
Asset valuation method	5-year smoothed market
Assumptions:	
Investment return	8.1%
Projected salary increases	4.9%
Inflation	2.75%
Cost-of-living adjustments	0.0%

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

A. Actuarial Assumptions (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

B. Discount rate

The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

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 8 – 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 2018 information for a 10 year time horizon. Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2017.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

C. Long-Term Expected Rate of Return (continued)

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
Int'l Equities - Developed Markets	MSCI World Ex USA (net)	10.00%	5.40%
Int'l Equities - Emerging Markets	MSCI EM Standard (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FTSE EPRA/NAREIT Global Real Estate Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

(1) Target asset allocation adopted at the April 2019 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.70%, per Cliffwater's 2019 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 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

D. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances as of December 31, 2017	\$ 637,748,434	\$ 596,376,628	\$ 41,371,806
Changes for the year:			
Service cost	21,333,544		21,333,544
Interest on total pension liability	52,419,993		52,419,993
Effect of plan changes			
Effect of economic/demographic gains or losses	582,860		582,860
Effect of assumptions changes or inputs			
Refund of contributions	(1,179,737)	(1,179,737)	
Benefit payments	(23,136,838)	(23,136,838)	
Administrative expenses		(475,036)	475,036
Member contributions		11,248,997	(11,248,997)
Net investment income		(11,039,840)	11,039,840
Employer contributions		19,381,467	(19,381,467)
Other		250,019	(250,019)
Balances as of December 31, 2018	<u>\$ 687,768,256</u>	<u>\$ 591,425,660</u>	<u>\$ 96,342,596</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	\$ 782,578,399	\$687,768,256	\$ 608,359,836
Fiduciary net position	<u>591,425,660</u>	<u>591,425,660</u>	<u>591,425,660</u>
Net pension liability / (asset)	<u>\$ 191,152,739</u>	<u>\$ 96,342,596</u>	<u>\$ 16,934,176</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

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

For the year ended September 30, 2019, the County recognized pension expense of \$30,489,420 as follows:

Pension Expense	Measurement Year 2018
Service cost	\$ 21,333,544
Interest on total pension liability	52,419,993
Effect of plan changes	
Administrative expenses	475,036
Member contributions	(11,248,997)
Expected investment return net of investment expenses	(48,548,305)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(472,652)
Recognition of assumption changes or inputs	1,039,494
Recognition of investment gains or losses	15,741,325
Other	(250,018)
Pension expense	<u>\$ 30,489,420</u>

Deferred Inflows / Outflows of Resources

The County's government-wide financial statements as of September 30, 2019 reflect pension related deferred inflows and outflows of resources are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,195,030	\$ 2,081,215
Changes of assumptions	2,417,514	
Net difference between projected and actual earnings	37,622,518	
Contributions made subsequent to measurement date	15,327,171	
	<u>\$ 57,562,233</u>	<u>\$ 2,081,215</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)

Net Pension Liability (continued)

F. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (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:	
2019	\$ 15,052,371
2020	6,581,017
2021	5,811,952
2022	12,611,362
2023	97,145
Total	<u>\$ 40,153,847</u>

NOTE 9 – DEFERRED COMPENSATION PLAN

The County offers all of its full-time employees a deferred compensation plan created in accordance with Section 457 of the Internal Revenue Code. Nationwide Retirement Solutions, Security Benefit Life, and Edward Jones have been appointed as plan administrators. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to the employees until termination, retirement, death, or emergency. Amounts of compensation deferred by employees under the plan provisions are disbursed to the plan administrators after each pay period. The plan administrators hold all funds invested in the plan and disburse funds to employees in accordance with plan provisions. The County does not maintain significant oversight of the plan administrators' activities.

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”)

A. Plan Description

In addition to providing pension benefits through the Texas County and District Retirement System, the County sponsors and administers a single-employer defined benefit health care plan titled “Fort Bend County Employee Benefit Plan” (“Plan”). The Plan was established and approved by Fort Bend County Commissioners Court and Chapter 175 of the Local Government Code which provides eligible employees, retirees, and their eligible dependents with the following post-employment benefits:

- Eligible retirees have a portion of their medical and dental insurance premiums paid by the County for participation with the County’s healthcare provider; and at the County’s cost to cover current employees.
- Eligible dependents of retirees have a portion of their medical and dental insurance premiums paid by the County for participation with the County’s healthcare provider; and at the County’s cost to cover current employees.

The Plan does not issue a separate, publicly available report.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)

B. Funding Policy and Contribution Rates

The contribution requirements of the County and plan members are established and may be amended by Commissioners Court. These contributions are neither guaranteed nor mandatory. The County has retained the right to unilaterally modify its payments toward retiree healthcare benefits. The Plan provides for the payment of a portion of the health and dental insurance premiums for eligible retired employees and their dependents. Plan members receiving benefits contribute a percentage of the monthly insurance premium. Currently, the Plan pays a portion of the retiree’s premiums, as well as his or her dependent coverage. The retiree contributes the premium cost each month, less the Plan subsidy.

The County is statutorily required to permit retiree participation in the health insurance program on a pooled non-differentiated basis. The County, therefore, charges both groups an equal, blended rate premium. Although both groups are charged the same rate, GAAP requires the actuarial figures to be calculated using age adjusted premiums approximating claim costs for retirees separately from active employees. The use of age adjusted premiums results in the addition of an implicit rate subsidy into the actuarial accrued liability. However, the County has elected to contribute to the Plan at a rate that is based on an actuarial valuation prepared using the blended rate premium that is actually charged to the Plan.

In addition to providing pension benefits through the Texas County and District Retirement System, the County has opted to provide eligible retired employees with the following post-employment benefits:

- Eligible retirees receive the same healthcare benefits as current eligible County employees.
- Eligible retirees may purchase healthcare coverage for eligible dependents at the same subsidized cost to current eligible County employees.

The County is statutorily required to permit retiree participation in the health insurance program on a pooled non-differentiated basis. For budgetary purposes, the County recognizes its share of the costs of providing these benefits when paid, on a “pay-as-you-go” basis. The County has had an actuarial valuation of its post-retirement benefit liability performed as of September 30, 2018. At that date, there were 591 retirees and 278 spouses of retirees receiving benefits and 2,409 active members not yet receiving benefits.

C. Changes in OPEB Liability

	Increase (Decrease) in Total OPEB Liability
Balances as of September 30, 2018	\$ 422,306,384
Changes for the year:	
Service cost	23,158,173
Interest on total OPEB liability	18,450,312
Effect of assumptions changes or inputs	134,781,088
Benefit payments	<u>(8,223,283)</u>
Balances as of September 30, 2019	<u>\$ 590,472,674</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)

D. Sensitivity Analysis

The following presents the total OPEB liability of the County, calculated using the discount rate of 2.66%, as well as what the County’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.66%) or 1 percentage point higher (3.66%) than the current rate.

	1% Decrease 1.66%	Current Discount Rate 2.66%	1% Increase 3.66%
Total OPEB liability	\$ 717,265,316	\$590,472,674	\$ 491,606,497

The following presents the total OPEB liability of the County, calculated using the current healthcare cost trends as well as what the County's total OPEB liability would be if it were calculated using trend rates that are 1-percentage-point lower or 1-percentage-higher than the current rate:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	\$ 470,790,328	\$590,472,674	\$ 753,518,146

E. OPEB Expense and Deferred Inflows of Resources

For the year ended September 30, 2019, the County recognized OPEB expense of \$52,404,879 as follows:

OPEB Expense	Measurement Year 2019
Service cost	\$ 23,158,173
Interest on total OPEB liability	18,450,312
Recognition of deferred inflows/outflows of resources	
Recognition of assumption changes or inputs	10,796,394
OPEB expense	<u>\$ 52,404,879</u>

As of the measurement date of September 30, 2019, the County reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	<u>\$ 119,465,055</u>	<u>\$ 33,897,290</u>
Total	<u><u>\$ 119,465,055</u></u>	<u><u>\$ 33,897,290</u></u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)

Amounts currently reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Deferred Inflows of Resources
Year ended September 30,	
2019	\$ 10,796,394
2020	10,796,394
2021	10,796,394
2022	10,796,394
2023	10,796,394
thereafter	31,585,795
	<u>\$ 85,567,765</u>

F. Key Actuarial Methods and Assumptions

Valuation Date	September 30, 2018
Discount Rate	2.66%
	Based on the Bond Buyer’s 20-year AA rated General Obligation Index at measurement date
Actuarial cost method	Entry Age Normal
Inflation	2.30%
Medical Trend Rate	6.40% - 4.00% Pre-65 year 8.60% - 4.00% Post-65 year
Salary increases including inflation	5.00% - 0.60%

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 11 – 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, 2019, were distributed as follows:

	General Fund	Debt Service Fund	Capital Project Funds	Non-major Special Revenue Funds	Totals
Nonspendable:					
Prepaid items	\$ 101,361	\$	\$	\$ 5,879	\$ 107,240
Subtotal	101,361			5,879	107,240
Restricted for:					
General administration	2,380,579			4,485,583	6,866,162
Financial administration				63,511	63,511
Administration of justice	1,526,128			2,346,104	3,872,232
Construction and maintenance			22,898,801	44,008,441	66,907,242
Health and welfare	384,537			44,141	428,678
Public safety	57,384			3,445,886	3,503,270
Library				1,432,324	1,432,324
Debt service		10,503,321			10,503,321
Subtotal	4,348,628	10,503,321	22,898,801	55,825,990	93,576,740
Committed to:					
General administration	190,050				190,050
Construction & Maintenance	10,000				10,000
OPEB Liability Funding	5,098,400				5,098,400
Subtotal	5,298,450				5,298,450
Unassigned	55,333,762			325,097	55,658,859
Total Fund Balances	\$ 65,082,201	\$10,503,321	\$ 22,898,801	\$ 56,156,966	\$ 154,641,289

The County has a policy to maintain a fund balance level of 15% of operating expenditures for general fund. The total General fund balance at the end of 2019 totaled \$65.1 million representing 19.8% of operating expenditures. The unassigned balance totaled \$55.3 million representing 16.9% of operating expenditures.

As of September 30, 2019 the County reported a deficit in fund balances of \$26,515 in the Juvenile Probation – State Funds Special Revenue Funds. The County plans to clear these deficits through future revenues and operations.

NOTE 12 – CONTINGENCIES AND COMMITMENTS

A. Construction Contract Commitments

The County had several capital improvement commitments as of September 30, 2019. 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, 2019.

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 12 – CONTINGENCIES AND COMMITMENTS (continued)

C. Hurricane Harvey

Hurricane Harvey made landfall on the Gulf Coast of Texas on August 25, 2017 and deposited over 40 inches of rain during the week that followed. This resulted in record flooding across the region including Fort Bend County. There were approximately 6,800 homes impacted along with hundreds of businesses. The damage is valued at well over \$1 billion. The County incurred damages totaling \$82.1 million. The County's Drainage System was the most impacted at an estimated value of \$67 million. The County expects to recover 95% of these damages from federal sources (FEMA, USDA/NRCS, CDBG-DR) over the next year. The County will incur financing for the local match for the projects by the Fall of 2020.

NOTE 13 - RISK MANAGEMENT

The County is exposed to various risks related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County's risk management program encompasses various means of protecting the County against loss through self-insurance and obtaining property, casualty, and liability coverage through commercial insurance carriers. Settled claims 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, 2019 and 2018 is as follows:

Employee Benefits:	Year ended 9/30/19	Year ended 9/30/18
Unpaid claims, beginning of year	\$ 2,551,038	\$ 3,677,470
Incurred claims (including IBNRs)	27,541,450	22,977,275
Claim payments	(25,605,510)	(24,103,707)
Unpaid claims, end of year	<u>\$ 4,486,978</u>	<u>\$ 2,551,038</u>
 Other Insurance:	 Year ended 9/30/19	 Year ended 9/30/18
Unpaid claims, beginning of year	\$ 3,272,838	\$ 2,921,255
Incurred claims (including IBNRs)	1,107,926	756,671
Claim payments	(666,877)	(405,088)
Unpaid claims, end of year	<u>\$ 3,713,887</u>	<u>\$ 3,272,838</u>
Amounts Due Within One Year	<u>\$ 3,713,887</u>	<u>\$ 3,272,838</u>

FORT BEND COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 14 – TAX ABATEMENTS

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

Economic Qualifications: In order to be eligible for designation as a reinvestment zone and receive tax abatement the planned improvement:

1. Must be expected to have an increased appraised ad valorem tax value of at least \$1,000,000 based upon the Fort Bend Central Appraisal District's assessment of the eligible property; and
2. Must be expected to prevent the loss of payroll or retain, increase or create payroll on a permanent basis in the County.
3. Must not have the effect of transferring employment from one part of the County to another, unless there is a substantial threat of economic loss to the County.

Recapture: Any abatement agreement may be terminated and all taxes previously abated by virtue of the agreement will be recaptured and paid within thirty (30) days of the termination in the event that the company or individual:

1. Allows its ad valorem taxes owed the County to become delinquent and fails to timely and properly follow the legal procedures for their protest and /or contest;
2. Violates any of the terms and conditions of the abatement agreement; or
3. Vacates any of the improvements subject to the agreement before the term of the abatement; and fails to cure during the cure period.

Should the County determine that the company or individual is in default according to the terms and conditions of its agreement, the County shall notify the company or individual of such default in writing at the address stated in the agreement; and if such is not cured within thirty (30) days from the date of such notice ("Cure Period"), then the agreement may be terminated.

Taxes Abated: During the 2019 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.

NOTE 15 – SUBSEQUENT EVENTS

We have evaluated the impact of the COVID-19 outbreak, which was declared a pandemic by the World Health Organization in March 2020, on our financial statements, including its impact on the nature of our operations, accounting estimates, vulnerability to significant concentrations, and subsequent event disclosures. We have also contemplated the effect of the impact of the COVID-19 pandemic and the resulting economic decline in the assessment of the County's ability to continue to fulfill its statutory responsibilities to the residents of the county for at least one year from the date of the issuance of the financial statements. The County has determined that the COVID-19 pandemic does not have a significant impact that would require disclosure in the financial statements under the above or other GAAP guidance, and does not impact the County's assessment of its ability to fulfill its statutory responsibilities to the residents of the county.

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, 2019

page 1 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	230,513,272	235,443,612	238,227,727	2,784,115
Fines and fees	31,238,950	31,238,950	33,412,002	2,173,052
Intergovernmental	7,200,681	7,208,123	5,854,039	(1,354,084)
Earnings on investments	2,973,210	2,973,210	4,176,344	1,203,134
Miscellaneous	2,784,387	3,391,991	3,390,165	(1,826)
Total Revenues	274,710,500	280,255,886	285,060,277	4,804,391
Expenditures				
General Administration				
County Judge:				
Salaries and personnel costs	822,838	859,409	852,106	7,303
Operating costs	38,889	68,014	64,064	3,950
Information technology costs	1,909	2,948	2,574	374
Commissioner Precinct 1:				
Salaries and personnel costs	586,579	586,579	583,064	3,515
Operating costs	36,578	36,578	27,830	8,748
Information technology costs	2,000	3,583	3,583	
Commissioner Precinct 2:				
Salaries and personnel costs	628,087	645,656	643,940	1,716
Operating costs	47,540	46,481	46,200	281
Information technology costs		180	180	
Commissioner Precinct 3:				
Salaries and personnel costs	610,718	623,575	621,870	1,705
Operating costs	53,243	50,887	46,222	4,665
Information technology costs		549	549	
Commissioner Precinct 4:				
Salaries and personnel costs	490,750	577,359	572,814	4,545
Operating costs	22,607	41,213	33,581	7,632
Information technology costs		1,948	1,948	
County Clerk:				
Salaries and personnel costs	5,002,688	4,883,478	4,843,481	39,997
Operating costs	186,399	186,399	184,955	1,444
Information technology costs	26,448	26,448	26,403	45
Capital acquisitions	18,000	18,000	18,000	
Non-Departmental:				
Salaries and personnel costs	5,724,000	6,174,000	6,174,000	
Operating costs	12,415,450	10,758,019	10,566,224	191,795
Risk Management/Insurance:				
Salaries and personnel costs	901,061	897,711	892,126	5,585
Operating costs	195,312	195,312	169,257	26,055
Information technology costs	800	800	789	11
Elections Administrator:				
Salaries and personnel costs	802,357	802,357	797,478	4,879
Operating costs	147,700	146,736	144,754	1,982
Information technology costs		1,000	980	20
Elections Services:				
Salaries and personnel costs	261,772	270,592	270,587	5
Operating costs	303,811	303,811	283,916	19,895
Human Resources:				
Salaries and personnel costs	902,412	901,042	897,218	3,824
Operating costs	146,023	142,523	119,495	23,028
Information technology costs		3,500	1,134	2,366

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, 2019

page 2 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Vehicle Maintenance:				
Salaries and personnel costs	941,323	896,093	884,667	11,426
Operating costs	(698,549)	(608,254)	(692,668)	84,414
Information technology costs		605	265	340
Capital acquisitions	12,000			
Records Management:				
Salaries and personnel costs	424,287	424,287	423,450	837
Operating costs	23,963	23,963	23,147	816
Information technology costs	101	101	88	13
Central Mailroom:				
Salaries and personnel costs	240,162	240,162	237,877	2,285
Operating costs	589,487	589,487	581,811	7,676
Facilities Management and Planning:				
Salaries and personnel costs	645,891	645,891	637,052	8,839
Operating costs	54,870	52,495	45,783	6,712
Information technology costs		2,375	2,341	34
Facilities Maintenance:				
Salaries and personnel costs	1,300,823	1,245,113	1,231,604	13,509
Operating costs	1,120,385	1,130,025	1,050,311	79,714
Information technology costs	7,900	7,900	7,878	22
Capital acquisitions	53,000	47,636	47,636	
Facilities Operations:				
Salaries and personnel costs	232,391	232,391	230,930	1,461
Operating costs	4,811,757	4,455,767	4,241,270	214,497
Janitorial:				
Salaries and personnel costs	607,982	612,536	604,231	8,305
Operating costs	856,295	876,741	866,097	10,644
Jail Maintenance:				
Salaries and personnel costs	736,672	727,522	718,098	9,424
Operating costs	779,754	901,245	714,120	187,125
Information technology costs	12,500	5,009	4,235	774
Interdepartmental Construction:				
Salaries and personnel costs	1,178,300	1,170,431	1,170,430	1
Operating costs	80,209	92,482	88,128	4,354
Capital acquisitions	75,000	71,357	71,357	
County Attorney:				
Salaries and personnel costs	2,871,875	3,090,445	3,066,693	23,752
Operating costs	197,125	709,976	689,415	20,561
Information technology costs	18,011	18,011	16,196	1,815
Information Technology:				
Salaries and personnel costs	5,791,664	5,447,504	5,344,584	102,920
Operating costs	5,408,570	4,404,417	4,310,652	93,765
Information technology costs	397,293	530,779	455,820	74,959
Capital acquisitions		147,000	53,312	93,688
Purchasing:				
Salaries and personnel costs	995,842	973,252	966,552	6,700
Operating costs	51,457	51,036	48,209	2,827
Information technology costs	1,200	4,642	4,247	395
Capital Outlay-General Fund:				
Capital acquisitions	7,676,470			
Total General Administration	67,871,981	58,477,109	57,037,140	1,439,969

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, 2019

page 3 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Financial Administration				
County Auditor:				
Salaries and personnel costs	2,440,408	2,447,853	2,419,920	27,933
Operating costs	77,126	76,493	67,255	9,238
Information technology costs	500	1,710	1,705	5
County Treasurer:				
Salaries and personnel costs	825,174	822,334	817,338	4,996
Operating costs	211,280	204,400	149,654	54,746
Information technology costs	300	7,180	6,632	548
Court Collections:				
Salaries and personnel costs	132,417	132,417	131,559	858
Operating costs	18,617	18,617	15,912	2,705
Information technology costs	4,770	4,770	4,770	
Tax Assessor/Collector:				
Salaries and personnel costs	5,106,202	5,064,112	5,021,833	42,279
Operating costs	386,120	457,120	396,865	60,255
Information technology costs	1,000	1,200	1,196	4
Budget Office:				
Salaries and personnel costs	639,086	639,086	637,428	1,658
Operating costs	24,770	24,770	19,397	5,373
Information technology costs	7,573	7,573	5,977	1,596
Total Financial Administration	9,875,343	9,909,635	9,697,441	212,194
Administration of Justice				
County Court-at-Law #1:				
Salaries and personnel costs	613,852	592,576	592,060	516
Operating costs	250,679	479,915	477,169	2,746
Information technology costs	483	483	406	77
County Court-at-Law #2:				
Salaries and personnel costs	610,771	605,189	603,148	2,041
Operating costs	255,479	394,457	388,505	5,952
County Court-at-Law #3:				
Salaries and personnel costs	614,230	560,762	552,901	7,861
Operating costs	244,838	600,851	600,812	39
Information technology costs		2,350	2,108	242
County Court-at-Law #4:				
Salaries and personnel costs	611,219	589,563	589,562	1
Operating costs	248,289	658,327	655,130	3,197
Information technology costs		2,250	1,942	308
Associate County Court-at-Law:				
Salaries and personnel costs		(5,370)		(5,370)
Operating costs		(138)	61	(199)
County Court-at-Law #5:				
Salaries and personnel costs	599,542	575,846	572,553	3,293
Operating costs	243,347	575,449	574,449	1,000
Information technology costs		125	121	4
County Court-at-Law #6:				
Salaries and personnel costs	532,446	484,626	480,938	3,688
Operating costs	242,210	438,910	432,150	6,760
Information technology costs		3,300	2,888	412

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, 2019

page 4 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
240th District Court:				
Salaries and personnel costs	281,193	281,735	281,736	(1)
Operating costs	237,689	730,642	728,882	1,760
268th District Court:				
Salaries and personnel costs	281,306	302,819	292,411	10,408
Operating costs	234,577	686,955	686,728	227
Information technology costs		2,644	2,643	1
328th District Court:				
Salaries and personnel costs	462,371	496,193	496,191	2
Operating costs	241,806	391,792	377,551	14,241
Information technology costs	4,748	4,748	4,310	438
387th District Court:				
Salaries and personnel costs	465,308	465,530	465,526	4
Operating costs	167,581	230,712	230,607	105
400th District Court:				
Salaries and personnel costs	281,995	291,271	291,271	
Operating costs	210,890	874,287	874,086	201
434th District Court:				
Salaries and personnel costs	281,597	286,903	283,308	3,595
Operating costs	232,145	1,792,617	1,789,449	3,168
Information technology costs		135	84	51
505th District Court:				
Salaries and personnel costs	461,386	460,853	460,853	
Operating costs	243,928	253,679	127,414	126,265
Information technology costs	500	500	447	53
458th District Court:				
Salaries and personnel costs	278,595	276,615	276,611	4
Operating costs	248,665	548,064	547,811	253
Information technology costs		24	24	
Child Support:				
Salaries and personnel costs	512,381	490,911	479,422	11,489
Operating costs	25,003	25,003	22,266	2,737
District Clerk:				
Salaries and personnel costs	5,094,538	4,796,728	4,728,979	67,749
Operating costs	323,509	367,137	337,131	30,006
Information technology costs	7,000	43,100	42,737	363
District Clerk Jury Payments:				
Operating costs	283,305	290,915	290,911	4
Justice of the Peace Precinct #1, Place 1:				
Salaries and personnel costs	559,099	557,509	556,706	803
Operating costs	22,283	23,475	22,857	618
Justice of the Peace Precinct #1, Place 2:				
Salaries and personnel costs	762,061	750,261	737,206	13,055
Operating costs	36,457	47,774	41,478	6,296
Information technology costs	4,088	4,088	1,282	2,806
Justice of the Peace Precinct #2:				
Salaries and personnel costs	654,957	657,575	649,254	8,321
Operating costs	33,168	37,414	36,938	476
Justice of the Peace Precinct #3:				
Salaries and personnel costs	666,535	662,694	656,077	6,617
Operating costs	24,261	25,752	24,793	959

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, 2019

page 5 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Justice of the Peace Precinct #4:				
Salaries and personnel costs	620,075	620,075	617,377	2,698
Operating costs	25,545	26,737	24,464	2,273
Bail Bond Board:				
Salaries and personnel costs	98,423	98,423	98,152	271
Operating costs	5,715	4,907	4,263	644
Information technology costs		808	750	58
District Attorney:				
Salaries and personnel costs	12,520,777	12,496,223	12,431,860	64,363
Operating costs	1,096,533	927,102	659,463	267,639
Information technology costs	45,170	47,814	38,708	9,106
Capital acquisitions	39,686	39,686	48,240	(8,554)
Public Defender - Mental Health:				
Salaries and personnel costs	1,702,885	1,037,260	975,860	61,400
Operating costs	275,744	58,152	57,617	535
Information technology costs	540	2,340	2,237	103
Capital acquisitions	26,700	26,700	24,650	2,050
District Judges Fees/Services:				
Operating costs	3,000,000			
Sheriff Detention Operating:				
Salaries and personnel costs	25,733,621	26,067,934	25,998,468	69,466
Operating costs	8,741,993	9,101,553	8,978,573	122,980
Information technology costs	11,478	29,628	28,536	1,092
Capital acquisitions	122,297	103,943	41,273	62,670
Sheriff - Bailiffs:				
Salaries and personnel costs	3,678,665	3,715,185	3,686,201	28,984
Operating costs	186,101	180,001	153,644	26,357
Information technology costs	351	6,451	5,921	530
240th,400th District Court Associate Judge:				
Salaries and personnel costs	280,764	284,611	284,609	2
Operating costs	17,682	16,030	14,642	1,388
Information technology costs		680	592	88
Indigent Defense Program:				
Salaries and personnel costs	283,294	285,614	282,909	2,705
Operating costs	50,915	50,915	36,693	14,222
Information technology costs	5,482	5,482	4,144	1,338
Behavioral Health Services:				
Salaries and personnel costs	652,796	640,966	612,413	28,553
Operating costs	33,551	31,779	31,176	603
Information technology costs	300	2,072	210	1,862
268th,434th District Court Associate Judge:				
Salaries and personnel costs	284,990	284,990	282,133	2,857
Operating costs	19,259	18,959	14,649	4,310
Information technology costs		300	222	78
Courts Administration:				
Salaries and personnel costs:	196,315	208,335	125,302	83,033
Operating costs	51,204	52,942	30,858	22,084
Associate County Court-at-Law A:				
Salaries and personnel costs	274,332	275,338	275,338	
Operating costs	19,235	19,235	12,682	6,553

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, 2019

page 6 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Associate County Court-at-Law B:				
Salaries and personnel costs	280,462	274,249	260,555	13,694
Operating costs	18,548	17,101	16,439	662
268th District Court Associate Judge:				
Salaries and personnel costs		1,065	1,064	1
Death Investigators:				
Salaries and personnel costs	148,232	156,033	156,033	
Operating costs	16,044	16,044	6,191	9,853
Information technology costs	100	100		100
Medical Examiner:				
Salaries and personnel costs	286,134	209,224	121,151	88,073
Operating costs	7,000	56,000	36,363	19,637
Information technology costs	3,000	4,000	3,517	483
Adult Probation Operating:				
Salaries and personnel costs	89,001	89,001	84,882	4,119
Operating costs	63,458	63,458	53,820	9,638
Information technology costs	2,575	2,575	1,454	1,121
CSR Program:				
Salaries and personnel costs	352,372	332,472	300,869	31,603
Operating costs	33,756	36,494	28,433	8,061
Drug Court - County:				
Operating costs	106,110	114,430	111,069	3,361
Pre-trial Bond Program:				
Salaries and personnel costs	174,122	148,352	129,045	19,307
Operating costs	39,314	39,314	39,263	51
Total Administration of Justice	80,414,956	82,047,607	80,607,860	1,439,747
Construction and Maintenance				
Engineering:				
Salaries and personnel costs	2,559,988	2,454,248	2,437,058	17,190
Operating costs	349,616	349,616	11,166	338,450
Information technology costs	14,792	14,792	12,539	2,253
Capital acquisitions	54,200	74,097	74,096	1
Landfill:				
Salaries and personnel costs	42,015	42,015	30,772	11,243
Operating costs	78,152	78,152	48,479	29,673
Recycling Center:				
Salaries and personnel costs	200,454	200,454	184,632	15,822
Operating costs	108,965	108,865	84,484	24,381
Capital acquisitions	10,500	10,600	10,573	27
Total Construction and Maintenance	3,418,682	3,332,839	2,893,799	439,040
Health and Human Services:				
Ambulance - EMS:				
Salaries and personnel costs	14,537,133	15,316,503	15,316,502	1
Operating costs	2,248,987	2,282,978	2,217,321	65,657
Information technology costs	33,150	34,510	34,477	33
Capital acquisitions	834,978	556,916	335,061	221,855
Public Transportation:				
Operating costs	2,662,667	92,918	89,070	3,848
Information technology costs	2,278	5,402	4,980	422

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, 2019

page 7 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Health Department - County:				
Salaries and personnel costs	605,163	613,206	578,376	34,830
Operating costs	101,074	98,445	88,316	10,129
Information technology costs		4,230	4,230	
Capital acquisitions		20,841	24,650	(3,809)
Clinical Health Immunization:				
Salaries and personnel costs	521,121	468,276	463,902	4,374
Operating costs	33,281	33,282	38,132	(4,850)
Animal Control:				
Salaries and personnel costs	1,290,080	1,259,960	1,244,589	15,371
Operating costs	223,859	239,984	215,487	24,497
Information technology costs	1,078	1,078	47	1,031
Health and Human Services:				
Salaries and personnel costs	656,167	656,167	655,461	706
Operating costs	787,809	857,270	853,206	4,064
Information technology costs		3,317	3,316	1
Senior Center:				
Salaries and personnel costs	291,020	280,540	271,344	9,196
Operating costs	107,980	107,924	59,174	48,750
Information technology costs		56	55	1
Environmental Services:				
Salaries and personnel costs	1,532,260	1,502,190	1,493,729	8,461
Operating costs	144,941	144,941	138,611	6,330
Information technology costs	2,132	2,132	2,080	52
Capital acquisitions	26,700	26,700	24,650	2,050
CIHC Coordinator - County:				
Salaries and personnel costs	668,340	645,250	639,293	5,957
Operating costs	1,877,112	1,856,612	1,669,852	186,760
Information technology costs		20,500	5,207	15,293
Social Services:				
Salaries and personnel costs	1,014,646	1,032,883	1,018,344	14,539
Operating costs	366,226	416,057	408,625	7,432
Information technology costs	7,648	7,890	7,890	
Total Health and Welfare	30,577,830	28,588,958	27,905,977	682,981
Cooperative Services				
Extension Service:				
Salaries and personnel costs	530,145	519,245	508,467	10,778
Operating costs	404,410	404,160	397,055	7,105
Information technology costs		250	200	50
Veterans Service:				
Salaries and personnel costs	236,884	236,884	236,873	11
Operating costs	17,580	17,080	10,719	6,361
Information technology costs	500	1,000		1,000
Total Cooperative Services	1,189,519	1,178,619	1,153,314	25,305
Public Safety				
Civil Service Commission:				
Salaries and personnel costs	90,135	90,135	89,870	265
Operating costs	12,644	12,644	8,720	3,924

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, 2019

page 8 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Fire Marshal:				
Salaries and personnel costs	1,643,649	1,637,505	1,632,109	5,396
Operating costs	1,642,906	1,529,581	1,320,339	209,242
Information technology costs	1,483	32,704	1,744	30,960
Capital acquisitions	64,391	64,391	63,430	961
Department of Public Safety:				
Salaries and personnel costs	144,902	145,622	145,616	6
Operating costs	27,902	27,902	19,002	8,900
Information technology costs	1,000	1,000	651	349
DPS - License and Weight:				
Operating costs	5,099	5,099	4,567	532
Information technology costs	1,700	1,700	392	1,308
Constable Precinct #1:				
Salaries and personnel costs	1,981,893	1,959,553	1,949,705	9,848
Operating costs	168,101	167,201	157,765	9,436
Information technology costs		900	880	20
Constable Precinct #2:				
Salaries and personnel costs	1,890,440	1,899,380	1,892,006	7,374
Operating costs	174,955	193,793	186,810	6,983
Constable Precinct #3:				
Salaries and personnel costs	1,464,141	1,493,861	1,493,553	308
Operating costs	296,520	170,011	164,207	5,804
Information technology costs	1,924	1,924	1,916	8
Capital acquisitions	182,500	179,452	157,375	22,077
Constable Precinct #4:				
Salaries and personnel costs	1,421,618	1,445,578	1,445,201	377
Operating costs	145,141	145,141	138,197	6,944
Information technology costs	4,956	4,956	4,956	
Sheriff Enforcement Operating:				
Salaries and personnel costs	33,800,022	33,772,527	33,772,526	1
Operating costs	5,161,726	4,630,311	4,073,559	556,752
Information technology costs	108,963	115,209	104,530	10,679
Capital acquisitions	1,042,454	1,042,454	932,127	110,327
Commissary Administration:				
Operating costs		34,140	(4,557)	38,697
Information technology costs		4,369	1,961	2,408
Capital acquisitions		569,095	331,332	237,763
Emergency Management - County:				
Salaries and personnel costs	733,074	649,874	630,023	19,851
Operating costs	178,460	168,161	151,876	16,285
Information technology costs	11,808	11,808	10,071	1,737
Capital acquisitions		26,849	26,849	
Total Public Safety	52,404,507	52,234,830	50,909,308	1,325,522
Parks and Recreation				
Fairgrounds:				
Salaries and personnel costs	612,720	548,220	530,706	17,514
Operating costs	211,749	211,549	191,758	19,791
Information technology costs		200	28	172

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, 2019

page 9 of 9

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Jones Creek Ranch:				
Salaries and personnel costs	473,003	468,913	464,238	4,675
Operating costs	137,602	137,552	115,785	21,767
Information technology costs		50	13	37
Capital acquisitions	35,000	35,000		35,000
Parks Department:				
Salaries and personnel costs	1,483,610	1,495,851	1,445,917	49,934
Operating costs	724,243	682,062	641,905	40,157
Information technology costs	5,320	6,020	6,000	20
Capital acquisitions	21,500	58,829	58,829	
Total Parks and Recreation	3,704,747	3,644,246	3,455,179	189,067
Libraries and Education				
County Library Operating:				
Salaries and personnel costs	14,208,335	13,864,745	13,813,111	51,634
Operating costs	4,165,947	4,315,054	4,198,979	116,075
Information technology costs	317,920	308,740	306,157	2,583
Capital acquisitions	168,250	112,765	96,614	16,151
Total Libraries and Education	18,860,452	18,601,304	18,414,861	186,443
Total Expenditures	268,318,017	258,015,147	252,074,879	5,940,268
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Excess of Revenues Over Expenditures	6,392,483	22,240,739	32,985,398	(1,135,877)
Other Financing (Uses)				
Transfers in			296,806	296,806
Transfers (out)	(16,398,404)	(15,123,804)	(15,332,600)	(208,796)
Total Other Financing (Uses)	(16,398,404)	(15,123,804)	(15,035,794)	88,010
Net Change in Fund Balance- Budgetary Basis	(10,005,921)	7,116,935	17,949,604	(1,047,867)
Net Adjustment to Reflect Operations in Accordance with GAAP (a)			(16,157,565)	
Fund Balance, Beginning of Year	63,290,162	63,290,162	63,290,162	63,290,162
Fund Balance, End of Year	53,284,241	70,407,097	65,082,201	62,242,295

FORT BEND COUNTY, TEXAS
NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2019

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, 2019, 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, 2019*

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 285,060,277	\$ 59,919,591	\$ 344,979,868
Expenditures	252,074,879	76,116,362	328,191,241
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,985,398	(16,196,771)	16,788,627
Other Financing Sources (Uses)			
Transfers in	296,806	39,206	336,012
Transfers (out)	(15,332,600)		(15,332,600)
Total Other Financing Sources (Uses)	(15,035,794)	39,206	(14,996,588)
Net Change in Fund Balance	17,949,604	(16,157,565)	1,792,039
Fund Balance, Beginning of Year			63,290,162
Fund Balance, End of Year			<u>\$ 65,082,201</u>

Excess of Expenditures over Appropriations

For the year ended September 30, 2019, minor variances where expenditures exceeded appropriations in the following budget categories are detailed below:

General Fund:**Administration of Justice**

Salaries and personnel costs	\$ 5,370
Operating Costs	199
Capital Acquisitions	8,554

Health and Human Services

Operating Costs	4,850
Capital Acquisitions	3,809

The minor budget deficiencies shown in Administration of Justice and Health and Human Services was due to end of year accruals that prevented the ability to amend the budget. Controls have been put in place to prevent these occurrences in the future.

FORT BEND COUNTY, TEXAS
REQUIRED PENSION SUPPLEMENTARY INFORMATION

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

	2018	2017	2016	2015	2014
Total pension liability:					
Service cost	\$ 21,333,544	\$ 20,191,736	\$ 19,342,565	\$ 17,634,188	\$ 16,523,133
Interest on total pension liability	52,419,993	48,371,860	44,158,326	41,231,027	38,158,329
Effect of plan changes				(3,757,840)	
Effect of assumptions changes or inputs		1,015,574		5,221,392	
Effect of economic/demographic gains or losses	582,860	2,563,971	(838,894)	(4,826,769)	(317,076)
Benefit payments, including refunds of employee contributions	(24,316,575)	(22,337,946)	(20,403,337)	(18,596,903)	(16,821,825)
Net change in total pension liability	50,019,822	49,805,195	42,258,660	36,905,095	37,542,561
Total pension liability - Beginning of Year	637,748,434	587,943,239	545,684,579	508,779,484	471,236,923
Total pension liability - End of Year (a)	<u>\$ 687,768,256</u>	<u>\$ 637,748,434</u>	<u>\$ 587,943,239</u>	<u>\$ 545,684,579</u>	<u>\$ 508,779,484</u>
Plan fiduciary net position:					
Member contributions	\$ 11,248,997	\$ 10,725,864	\$ 9,752,784	\$ 8,950,888	\$ 8,374,898
Employer contributions	19,381,467	18,270,569	16,407,504	15,499,968	14,592,621
Net investment income	(11,039,840)	75,247,421	35,146,589	(3,695,830)	29,818,164
Benefit payments, including refunds of employee contributions	(24,316,575)	(22,337,946)	(20,403,337)	(18,596,903)	(16,821,825)
Administrative expenses	(475,036)	(396,609)	(382,614)	(341,868)	(351,781)
Other	250,019	84,406	(833,565)	(697,460)	(187,536)
Net change in plan fiduciary net position	(4,950,968)	81,593,705	39,687,361	1,118,795	35,424,541
Plan fiduciary net position - Beginning of Year	596,376,628	514,782,923	475,095,562	473,976,767	438,552,226
Plan fiduciary net position - End of Year (b)	<u>591,425,660</u>	<u>596,376,628</u>	<u>514,782,923</u>	<u>475,095,562</u>	<u>473,976,767</u>
Net pension liability - End of Year (a) - (b)	<u>\$ 96,342,596</u>	<u>\$ 41,371,806</u>	<u>\$ 73,160,316</u>	<u>\$ 70,589,017</u>	<u>\$ 34,802,717</u>
Plan fiduciary net position as a percentage of total pension liability	85.99%	93.51%	87.56%	87.06%	93.16%
Covered payroll (measurement year)	\$ 159,913,179	\$ 152,891,842	\$ 139,138,120	\$ 127,676,972	\$ 119,513,775
Net pension liability as a percentage of covered payroll	60.25%	27.06%	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 (continued)

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 payroll	Contributions as a percentage of covered payroll
2019	\$ 20,018,609	\$ 20,018,609		\$ 167,943,599	11.9%
2018	19,079,463	19,079,463		158,864,576	12.0%
2017	18,004,101	18,004,101		148,617,583	12.1%
2016	16,282,073	16,282,073		141,373,051	11.5%
2015	15,237,042	15,237,042		125,320,314	12.2%
2014	14,139,360	14,139,360		117,481,100	12.0%
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%

FORT BEND COUNTY, TEXAS
NOTES TO PENSION REQUIRED SUPPLEMENTARY INFORMATION

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	13.1 years (based on contribution rate calculated in 12/31/2017 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
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	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions. 2016: No changes in plan provisions. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.

FORT BEND COUNTY, TEXAS
REQUIRED OTHER POST EMPLOYMENT BENEFIT SUPPLEMENTARY INFORMATION

FORT BEND COUNTY EMPLOYEE BENEFIT PLAN
Schedule of Changes in Total OPEB Liability and Related Ratios
Last Two Measurement Years

	<u>2019</u>	<u>2018</u>
Total OPEB liability:		
Service cost	\$ 23,158,173	\$ 26,026,355
Interest on total OPEB liability	18,450,312	16,485,782
Effect of plan changes		
Effect of assumptions changes or inputs	134,781,088	(42,936,568)
Effect of economic/demographic gains or losses		
Benefit payments, including refunds of employee contributic	(8,223,283)	(8,224,386)
Net change in total OPEB liability	<u>168,166,290</u>	<u>(8,648,817)</u>
Total OPEB liability - Beginning of Year	<u>422,306,384</u>	<u>430,955,201</u>
Total OPEB liability - End of Year	<u><u>\$ 590,472,674</u></u>	<u><u>\$ 422,306,384</u></u>
Covered payroll (measurement year)	\$ 145,538,474	\$ 139,138,120
Total OPEB liability as a percentage of covered payroll	405.72%	303.52%

Key Actuarial Methods and Assumptions

Valuation Date	September 30, 2018
Discount Rate	2.66%
	Based on the Bond Buyer's 20-year AA rated General Obligation Index at measurement date
Actuarial cost method	Entry Age Normal
Inflation	2.30%
Medical Trend Rate	6.40% - 4.00% Pre-65 year 8.60% - 4.00% Post-65 year
Salary increases including inflation	5.00% - 0.60%



**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. Although portions of the Districts' revenues are used for capital purchases, these funds are best categorized as special revenue funds. These funds are restricted by state statute. 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. 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. 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 with the exception of the nonspendable portion of fund balance which is due to prepaid items. 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.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

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 with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 285.

VIT Interest

This fund is used to account for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector and the interest is used by the Tax Collector to defray the costs of administration. These funds are restricted pursuant to state statute. This includes Fund 290.

Elections Contract

This fund is used to account for receipts and expenditures related to money paid to the County Election Officer under an election services contract. As per Section 31.093, Texas Election Code the fund is administered by the Elections Administrator and audited by the County Auditor. These funds are restricted pursuant to state statute. This includes Fund 300.

Asset Forfeitures

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are restricted for expenditures to deter drug trafficking activities in the County. These funds are restricted pursuant to state statute. This includes Funds 225, 255, 305, 310, 315, 320, 332, and 335.

County Child Abuse Prevention

This fund is used to account for fees collected by the County which are used to fund child abuse prevention programs in the County where the court is located. These funds are restricted pursuant to donor requirements. This includes Fund 355.

Law Enforcement Officer's Standards Education Grant

This fund is used to account for funds provided to law enforcement officers for Texas Certified Law Enforcement Officers Standard Education certification that are restricted to be used for education and training. These funds are restricted pursuant to grant requirements with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 360.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

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 with the exception of the nonspendable portion of fund balance which is due to prepaid items. 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 monies 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.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

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 Historical Commission

This fund is used to account for funds donated for the purpose of encouraging and assisting historical awareness and appreciation within Fort Bend County. The commission maintains a survey of the county's historical buildings, sites, cemeteries, archeological sites and other historic features within the county and assists and advises in the application process for Texas historical markers. This includes Fund 207.

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.

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, 2019

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Assets				
Cash and cash equivalents	\$ 14,466,035	\$ 9,014,494	\$ 3,819,817	\$ 12,808,629
Taxes receivable, net	1,765,095			699,203
Grants receivable			9,146	
Other receivables		505,654	11,910	1,275,793
Due from other funds				
Prepaid items			640	665
Total Assets	\$ 16,231,130	\$ 9,520,148	\$ 3,841,513	\$ 14,784,290
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Retainage payable				
Due to other funds	807,102		3,104,867	2,410,705
Due to other governments				
Unearned revenues				
Total Liabilities	807,102		3,104,867	2,410,705
Deferred Inflows of Resources				
Unavailable revenue-property taxes				699,203
Total Deferred Inflows of Resources				699,203
Fund Balances:				
Nonspendable			640	665
Restricted	15,424,028	9,520,148	736,006	11,673,717
Unassigned				
Total Fund Balances	15,424,028	9,520,148	736,646	11,674,382
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 16,231,130	\$ 9,520,148	\$ 3,841,513	\$ 14,784,290

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 14,663,530	\$ 1,108,797	\$ 4,559	\$ 49,449	\$ 1,333,518	\$ 462,766
277,745					
390,864					
30,932			231	40,153	600
600					
<u>\$ 15,363,671</u>	<u>\$ 1,108,797</u>	<u>\$ 4,559</u>	<u>\$ 49,680</u>	<u>\$ 1,373,671</u>	<u>\$ 463,366</u>
\$ 181,151	\$	\$	\$	\$	\$
8,622,424			5,539	49,241	5,358
<u>8,803,575</u>			<u>5,539</u>	<u>49,241</u>	<u>5,358</u>
277,745					
<u>277,745</u>					
600					
6,281,751	1,108,797	4,559	44,141	1,324,430	458,008
<u>6,282,351</u>	<u>1,108,797</u>	<u>4,559</u>	<u>44,141</u>	<u>1,324,430</u>	<u>458,008</u>
<u>\$ 15,363,671</u>	<u>\$ 1,108,797</u>	<u>\$ 4,559</u>	<u>\$ 49,680</u>	<u>\$ 1,373,671</u>	<u>\$ 463,366</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2019

	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets				
Cash and cash equivalents	\$ 112,361	\$ 127,806	\$ 55,067	\$ 186,087
Taxes receivable, net				
Grants receivable				
Other receivables		781		690
Due from other funds				
Prepaid items				
Total Assets	\$ 112,361	\$ 128,587	\$ 55,067	\$ 186,777
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Retainage payable				
Due to other funds	4,467			
Due to other governments				
Unearned revenues				
Total Liabilities	4,467			
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Nonspendable				
Restricted	107,894	128,587	55,067	186,777
Unassigned				
Total Fund Balances	107,894	128,587	55,067	186,777
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 112,361	\$ 128,587	\$ 55,067	\$ 186,777

<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>
\$ 44,301	\$ 4,803	\$ 15,750	\$ 207,079	\$ 3,372,823	\$ 45,499
37				104,630	18,012
				17	
<u>\$ 44,338</u>	<u>\$ 4,803</u>	<u>\$ 15,750</u>	<u>\$ 207,079</u>	<u>\$ 3,477,470</u>	<u>\$ 63,511</u>
\$	\$	\$	\$	\$	\$
3,637			1,967	40,589	
<u>3,637</u>			<u>1,967</u>	<u>40,589</u>	
40,701	4,803	15,750	205,112	3,436,864	63,511
<u>40,701</u>	<u>4,803</u>	<u>15,750</u>	<u>205,112</u>	<u>3,436,881</u>	<u>63,511</u>
<u>\$ 44,338</u>	<u>\$ 4,803</u>	<u>\$ 15,750</u>	<u>\$ 207,079</u>	<u>\$ 3,477,470</u>	<u>\$ 63,511</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2019

	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets				
Cash and cash equivalents	\$ 811,304	\$ 2,730,963	\$ 18,604	\$ 257,233
Taxes receivable, net				
Grants receivable				
Other receivables	54,566	58,082	3	
Due from other funds				
Prepaid items				
Total Assets	<u>\$ 865,870</u>	<u>\$ 2,789,045</u>	<u>\$ 18,607</u>	<u>\$ 257,233</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Retainage payable				
Due to other funds	26,822	62,336		867
Due to other governments				
Unearned revenues				
Total Liabilities	<u>26,822</u>	<u>62,336</u>	<u></u>	<u>867</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances:				
Nonspendable				
Restricted	839,048	2,726,709	18,607	256,366
Unassigned				
Total Fund Balances	<u>839,048</u>	<u>2,726,709</u>	<u>18,607</u>	<u>256,366</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 865,870</u>	<u>\$ 2,789,045</u>	<u>\$ 18,607</u>	<u>\$ 257,233</u>

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	\$ 6,754	\$	\$ 5,791	\$ 316,575	\$ 29,074
	15,276	203,075		1,760	
	27,232				
		3,957			
<u>\$ 409,347</u>	<u>\$ 49,262</u>	<u>\$ 207,032</u>	<u>\$ 5,791</u>	<u>\$ 318,335</u>	<u>\$ 29,074</u>
\$	\$	\$	\$	\$	\$
		207,032			
409,347			5,791	318,335	29,074
<u>409,347</u>		<u>207,032</u>	<u>5,791</u>	<u>318,335</u>	<u>29,074</u>
		3,957			
	49,262	(3,957)			
	<u>49,262</u>				
<u>\$ 409,347</u>	<u>\$ 49,262</u>	<u>\$ 207,032</u>	<u>\$ 5,791</u>	<u>\$ 318,335</u>	<u>\$ 29,074</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
September 30, 2019

	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds
Assets				
Cash and cash equivalents	\$ 104,402	\$ 792,190	\$ 1,145,649	\$ 2,687,356
Taxes receivable, net				
Grants receivable				
Other receivables			63,092	178,599
Due from other funds				
Prepaid items				
Total Assets	<u>\$ 104,402</u>	<u>\$ 792,190</u>	<u>\$ 1,208,741</u>	<u>\$ 2,865,955</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$	\$	\$	\$
Retainage payable				
Due to other funds	2,630	517,754	44,132	439,179
Due to other governments				171,572
Unearned revenues		300,951		2,255,204
Total Liabilities	<u>2,630</u>	<u>818,705</u>	<u>44,132</u>	<u>2,865,955</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Total Deferred Inflows of Resources				
Fund Balances:				
Nonspendable				
Restricted			1,164,609	
Unassigned	101,772	(26,515)		
Total Fund Balances	<u>101,772</u>	<u>(26,515)</u>	<u>1,164,609</u>	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 104,402</u>	<u>\$ 792,190</u>	<u>\$ 1,208,741</u>	<u>\$ 2,865,955</u>

FBC Historical Commission	East Fort Bend County Development Authority	Totals Non- major Special Revenue Funds
\$ 2,240	\$ 213,823	\$ 71,434,475
		2,742,043
		618,361
		2,345,525
		27,232
		5,879
<u>\$ 2,240</u>	<u>\$ 213,823</u>	<u>\$ 77,173,515</u>
\$	\$ 11,528	\$ 11,528
		181,151
		16,356,648
		171,572
		3,318,702
<u></u>	<u>11,528</u>	<u>20,039,601</u>
<u></u>	<u></u>	<u>976,948</u>
<u></u>	<u></u>	<u>976,948</u>
		5,879
		55,825,990
<u>2,240</u>	<u>202,295</u>	<u>325,097</u>
<u>2,240</u>	<u>202,295</u>	<u>56,156,966</u>
<u>\$ 2,240</u>	<u>\$ 213,823</u>	<u>\$ 77,173,515</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, 2019

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge
Revenues				
Property taxes	\$	\$	\$	\$ 16,678,733
Sales taxes	10,053,417			
Fines and fees				7,265,773
Intergovernmental	130,000	1,983,718	163,072	292,232
Earnings on investments	506,320	208,492	224,990	540,718
Miscellaneous			17,414	376,101
Total Revenues	10,689,737	2,192,210	405,476	25,153,557
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice			15,090,369	
Construction and maintenance	17,259,083	239,138		22,066,381
Health and human services				
Public safety				
Libraries and education				
Capital Outlay	293,576		228,175	1,500,286
Total Expenditures	17,552,659	239,138	15,318,544	23,566,667
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(6,862,922)	1,953,072	(14,913,068)	1,586,890
Other Financing Sources (Uses)				
Transfers in			14,934,605	298,000
Transfers (out)	(622,060)		(296,806)	
Total Other Financing Sources (Uses)	(622,060)		14,637,799	298,000
Net Change in Fund Balances	(7,484,982)	1,953,072	(275,269)	1,884,890
Fund Balances, Beginning of Year	22,909,010	7,567,076	1,011,915	9,789,492
Fund Balances, End of Year	\$ 15,424,028	\$ 9,520,148	\$ 736,646	\$ 11,674,382

Drainage District	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
\$ 12,443,979	\$	\$	\$	\$	\$
159,939				483,456	75,590
1,858,185	64,301				90,306
403,216	28,375	118	1,455	33,627	12,812
231,017			34,102		
15,096,336	92,676	118	35,557	517,083	178,708
				465,101	
14,838,504			69,179		169,235
3,627,932					
18,466,436			69,179	465,101	169,235
(3,370,100)	92,676	118	(33,622)	51,982	9,473
(3,370,100)	92,676	118	(33,622)	51,982	9,473
9,652,451	1,016,121	4,441	77,763	1,272,448	448,535
\$ 6,282,351	\$ 1,108,797	\$ 4,559	\$ 44,141	\$ 1,324,430	\$ 458,008

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, 2019

	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues				
Property taxes	\$	\$	\$	\$
Sales taxes				
Fines and fees		10,416		
Intergovernmental				
Earnings on investments	3,099	3,148	1,413	
Miscellaneous	49,390		275	25,147
Total Revenues	52,489	13,564	1,688	25,147
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice				
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education	55,800			
Capital Outlay				
Total Expenditures	55,800			
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(3,311)	13,564	1,688	25,147
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	(3,311)	13,564	1,688	25,147
Fund Balances, Beginning of Year	111,205	115,023	53,379	161,630
Fund Balances, End of Year	\$ 107,894	\$ 128,587	\$ 55,067	\$ 186,777

District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
\$	\$	\$	\$	\$	\$
8,360				1,223,925	
13,231			70,000		
	133	486	6,000		66,691
					31,253
<u>21,591</u>	<u>133</u>	<u>486</u>	<u>76,000</u>	<u>1,223,925</u>	<u>97,944</u>
		3,179	55,292	877,843	
					7,400
23,660					
	170				
					88,954
<u>23,660</u>	<u>170</u>	<u>3,179</u>	<u>55,292</u>	<u>877,843</u>	<u>96,354</u>
(2,069)	(37)	(2,693)	20,708	346,082	1,590
(2,069)	(37)	(2,693)	20,708	346,082	1,590
42,770	4,840	18,443	184,404	3,090,799	61,921
<u>\$ 40,701</u>	<u>\$ 4,803</u>	<u>\$ 15,750</u>	<u>\$ 205,112</u>	<u>\$ 3,436,881</u>	<u>\$ 63,511</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, 2019

	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues				
Property taxes	\$	\$	\$	\$
Sales taxes				
Fines and fees			1,411	
Intergovernmental		74,046		57,176
Earnings on investments	18,992	67,254		6,111
Miscellaneous	435,102	1,506,582		4,500
Total Revenues	<u>454,094</u>	<u>1,647,882</u>	<u>1,411</u>	<u>67,787</u>
Expenditures				
Current:				
General administration	296,249			
Financial administration				
Administration of justice		60,783		
Construction and maintenance		896		
Health and human services				
Public safety		1,016,401		10,316
Libraries and education				
Capital Outlay		34,660		
Total Expenditures	<u>296,249</u>	<u>1,112,740</u>		<u>10,316</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	157,845	535,142	1,411	57,471
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	157,845	535,142	1,411	57,471
Fund Balances, Beginning of Year	<u>681,203</u>	<u>2,191,567</u>	<u>17,196</u>	<u>198,895</u>
Fund Balances, End of Year	<u>\$ 839,048</u>	<u>\$ 2,726,709</u>	<u>\$ 18,607</u>	<u>\$ 256,366</u>

Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
\$	\$	\$	\$	\$	\$
	25,382	2,419,247			85,075
	2,635				893
	2,950	23,479			
	30,967	2,442,726			85,968
	158,539	2,442,726			85,968
	158,539	2,442,726			85,968
	(127,572)				
	215,000				
	215,000				
	87,428 (38,166)				
\$	\$ 49,262	\$	\$	\$	\$

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, 2019

	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds
Revenues				
Property taxes	\$	\$	\$	\$
Sales taxes				
Fines and fees			885,024	2,358,869
Intergovernmental	195,417	2,545,715		3,049,487
Earnings on investments				96,073
Miscellaneous			8,000	11,706
Total Revenues	<u>195,417</u>	<u>2,545,715</u>	<u>893,024</u>	<u>5,516,135</u>
Expenditures				
Current:				
General administration				
Financial administration				
Administration of justice	93,645	2,545,715	738,026	5,410,729
Construction and maintenance				
Health and human services				
Public safety				
Libraries and education				
Capital Outlay				66,200
Total Expenditures	<u>93,645</u>	<u>2,545,715</u>	<u>738,026</u>	<u>5,476,929</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	101,772		154,998	39,206
Other Financing Sources (Uses)				
Transfers in				
Transfers (out)				(39,206)
Total Other Financing Sources (Uses)				<u>(39,206)</u>
Net Change in Fund Balances	101,772		154,998	
Fund Balances, Beginning of Year		(26,515)	1,009,611	
Fund Balances, End of Year	<u>\$ 101,772</u>	<u>\$ (26,515)</u>	<u>\$ 1,164,609</u>	<u>\$</u>

FBC Historical Commission	East Fort Bend County Development Authority	Totals Non-major Special Revenue Funds
\$	\$	\$ 29,122,712
		10,053,417
		12,472,763
		13,116,590
101	4,463	2,237,615
	507,369	3,264,387
<u>101</u>	<u>511,832</u>	<u>70,267,484</u>
5,152	203,181	1,440,896
		7,400
		24,428,028
		54,404,002
		2,670,444
		1,282,090
		55,800
		5,839,783
<u>5,152</u>	<u>203,181</u>	<u>90,128,443</u>
(5,051)	308,651	(19,860,959)
5,000		15,452,605
		(958,072)
<u>5,000</u>		<u>14,494,533</u>
(51)	308,651	(5,366,426)
<u>2,291</u>	<u>(106,356)</u>	<u>61,523,392</u>
<u>\$ 2,240</u>	<u>\$ 202,295</u>	<u>\$ 56,156,966</u>

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, 2019

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 14,609,491	16,510,435	\$ 16,678,733	\$ 168,298
Fines and fees	6,974,081	6,974,081	7,265,773	291,692
Intergovernmental	215,322	215,322	292,232	76,910
Earnings on investments	300,000	300,000	540,718	240,718
Miscellaneous	356,120	356,120	376,101	19,981
Total Revenues	22,455,014	24,355,958	25,153,557	797,599
Expenditures				
Current:				
Salaries and personnel costs	10,440,406	10,158,337	9,826,104	332,233
Operating costs	13,169,863	13,106,177	12,134,639	971,538
Information technology costs	12,326	24,846	24,244	602
Capital acquisitions	1,133,000	1,466,235	1,105,422	360,813
Total Expenditures	24,755,595	24,755,595	23,090,409	1,665,186
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,300,581)	(399,637)	2,063,148	2,462,785
Other Financing Sources (Uses)				
Transfers in			298,000	298,000
Net Change in Fund Balances - Budgetary Basis	(2,300,581)	(399,637)	2,361,148	2,760,785
Net Adjustment to Reflect Operations in Accordance with GAAP (a)			(476,258)	
Fund Balances, Beginning of Year	9,789,492	9,789,492	9,789,492	
Fund Balances, End of Year	\$ 7,488,911	\$ 9,389,855	\$ 11,674,382	\$ 2,284,527

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 25,153,557	\$	\$ 25,153,557
Expenditures	23,090,409	476,258	23,566,667
Excess of Revenues Over Expenditures	2,063,148	(476,258)	1,586,890
Other Financing Sources			
Transfers in	298,000		298,000
Total Other Financing Sources	298,000		298,000
Net Change in Fund Balance	2,361,148	(476,258)	1,884,890
Fund Balance, Beginning of Year			9,789,492
Fund Balance, End of Year			\$ 11,674,382

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, 2019

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 10,075,595	\$ 12,422,515	\$ 12,443,979	\$ 21,464
Fines and fees	222,596	222,596	159,939	(62,657)
Intergovernmental			1,858,185	1,858,185
Earnings on investments	250,000	250,000	403,216	153,216
Miscellaneous	126,561	126,561	231,017	104,456
Total Revenues	10,674,752	13,021,672	15,096,336	2,074,664
Expenditures				
Current:				
Salaries and personnel costs	6,597,321	6,406,836	6,031,526	375,310
Operating costs	2,707,551	2,962,211	2,458,808	503,403
Information technology costs	8,728	20,678	18,199	2,479
Capital acquisitions	1,542,843	1,466,718	3,198,658	(1,731,940)
Total Expenditures	10,856,443	10,856,443	11,707,191	(850,748)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(181,691)	2,165,229	3,389,145	1,223,916
Other Financing Sources (Uses)				
Transfers (out)	(4,030,000)			
Total Other Financing Sources (Uses)	(4,030,000)			
Net Change in Fund Balances - Budgetary Basis	(4,211,691)	2,165,229	3,389,145	1,223,916
Net Adjustment to Reflect Operations in Accordance with GAAP (a)			(6,759,245)	
Fund Balances, Beginning of Year	9,652,451	9,652,451	9,652,451	
Fund Balances, End of Year	\$ 5,440,760	\$ 11,817,680	\$ 6,282,351	\$ (5,535,329)

(a) See reconciliation below

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 15,096,336	\$	\$ 15,096,336
Expenditures	11,707,191	6,759,245	18,466,436
Net Change in Fund Balance	3,389,145	(6,759,245)	(3,370,100)
Fund Balance, Beginning of Year			9,652,451
Fund Balance, End of Year			\$ 6,282,351

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, 2019

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Revenues				
Property taxes	\$ 41,798,378	\$ 41,565,986	\$ 42,042,651	\$ 476,665
Intergovernmental			6,070,735	6,070,735
Earnings on investments	300,000	300,000	477,640	177,640
Miscellaneous			1,047,048	1,047,048
Total Revenues	<u>42,098,378</u>	<u>41,865,986</u>	<u>49,638,074</u>	<u>7,772,088</u>
Expenditures				
Debt Service:				
Principal	22,610,000	22,610,000	28,071,000	(5,461,000)
Interest and fiscal charges	17,300,950	17,478,945	22,225,013	(4,746,068)
Debt issuance costs			1,000	(1,000)
Total Expenditures	<u>39,910,950</u>	<u>40,088,945</u>	<u>50,297,013</u>	<u>(10,208,068)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,187,428	1,777,041	(658,939)	(2,435,980)
Other Financing Sources (Uses)				
Transfers in			177,995	177,995
Total Other Financing Sources (Uses)			<u>177,995</u>	<u>177,995</u>
Net Change in Fund Balances - Budgetary Basis	2,187,428	1,777,041	(480,944)	(2,257,985)
Fund Balances, Beginning of Year	<u>10,984,265</u>	<u>10,984,265</u>	<u>10,984,265</u>	
Fund Balances, End of Year	<u>\$ 13,171,693</u>	<u>\$ 12,761,306</u>	<u>\$ 10,503,321</u>	<u>\$ (2,257,985)</u>

The budget deficiencies in principal and interest and fiscal charges was due to the issuance of the 2019 Limited Tax Facilities Bonds during the fiscal year.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
September 30, 2019

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 9,173,862	\$ 9,252,185	\$ 18,426,047
Prepaid expenses		721,985	721,985
Due from other funds	5,072,475	875,653	5,948,128
Due from component units	8,002	1,830	9,832
Other receivables	250,312	15,758	266,070
Total Current Assets	14,504,651	10,867,411	25,372,062
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	563,624		563,624
Total Noncurrent Assets	563,624		563,624
Total Assets	15,068,275	10,867,411	25,935,686
Liabilities			
Current Liabilities:			
Benefits payable	4,486,978	3,713,887	8,200,865
Due to other funds	492,313	154,183	646,496
Total Current Liabilities	4,979,291	3,868,070	8,847,361
Total Liabilities	4,979,291	3,868,070	8,847,361
Net Position			
Net investment in capital assets	563,624		563,624
Unrestricted	9,525,360	6,999,341	16,524,701
Total Net Position	\$ 10,088,984	\$ 6,999,341	\$ 17,088,325

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, 2019

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 46,196,431	\$ 7,106,599	\$ 53,303,030
Total Operating Revenues	<u>46,196,431</u>	<u>7,106,599</u>	<u>53,303,030</u>
Operating Expenses			
Contractual services	1,112,335	1,124,089	2,236,424
Benefits provided	46,832,600	3,625,309	50,457,909
Depreciation	24,465		24,465
Total Operating Expenses	<u>47,969,400</u>	<u>4,749,398</u>	<u>52,718,798</u>
Operating Income (Loss)	(1,772,969)	2,357,201	584,232
Non-Operating Revenues			
Earnings on investments	77,833		77,833
Total Non-Operating Revenues	<u>77,833</u>		<u>77,833</u>
Change in Net Position	(1,695,136)	2,357,201	662,065
Total Net (Deficit), Beginning of Year	<u>11,784,120</u>	<u>4,642,140</u>	<u>16,426,260</u>
Total Net Position, End of Year	<u>\$ 10,088,984</u>	<u>\$ 6,999,341</u>	<u>\$ 17,088,325</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2019

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 41,563,208	\$ 6,234,900	\$ 47,798,108
Payment of benefits	(44,896,660)	(3,184,260)	(48,080,920)
Payments for services	(1,118,002)	(1,842,320)	(2,960,322)
Net Cash Provided (Used) by Operating Activities	(4,451,454)	1,208,320	(3,243,134)
Cash Flows from Investing Activities:			
Interest earned on investments	77,833		77,833
Net Cash Provided by Investing Activities	77,833		77,833
Net Increase (Decrease) in Cash and Cash Equivalents	(4,373,621)	1,208,320	(3,165,301)
Cash and Cash Equivalents, Beginning of Year	13,547,483	8,043,865	21,591,348
Cash and Cash Equivalents, End of Year	\$ 9,173,862	\$ 9,252,185	\$ 18,426,047
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ (1,772,969)	\$ 2,357,201	\$ 584,232
Adjustments to operations:			
Depreciation	24,465		24,465
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses		(721,985)	(721,985)
Decrease (Increase) in other receivables	399,718	(4,836)	394,882
Decrease (Increase) in due from other funds	(5,043,733)	(869,057)	(5,912,790)
Decrease (Increase) in due from component units	10,792	2,194	12,986
Increase (Decrease) in due to other funds	(5,667)	3,754	(1,913)
Increase (Decrease) in benefits payable	1,935,940	441,049	2,376,989
Total Adjustments	(2,678,485)	(1,148,881)	(3,827,366)
Net Cash Provided (Used) by Operating Activities	\$ (4,451,454)	\$ 1,208,320	\$ (3,243,134)

FORT BEND COUNTY, TEXAS**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS****For the Year Ended September 30, 2019**

	Balances 10/1/18	Increases	Decreases	Balances 9/30/19
Assets				
Cash and cash equivalents	\$ 45,548,370	\$ 1,901,126,532	\$ 1,905,493,644	\$ 41,181,258
Investments	501,287		501,287	
Miscellaneous receivables	436,131	1,601,352	1,137,180	900,303
Total Assets	<u>\$ 46,485,788</u>	<u>\$ 1,902,727,884</u>	<u>\$ 1,907,132,111</u>	<u>\$ 42,081,561</u>
Liabilities				
Due to others	46,485,788	\$ 1,902,727,884	\$ 1,907,132,111	42,081,561
Total Liabilities	<u>\$ 46,485,788</u>	<u>\$ 1,902,727,884</u>	<u>\$ 1,907,132,111</u>	<u>\$ 42,081,561</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>	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>	146-155
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			
	2010	2011	2012	2013
Governmental Activities				
Net investment in capital assets	\$ 714,396,078	\$ 742,381,602	\$ 778,060,953	\$ 808,054,656
Restricted	27,075,799	34,045,913	25,297,612	26,557,346
Unrestricted	<u>(25,626,789)</u>	<u>(58,294,310)</u>	<u>(87,762,987)</u>	<u>(118,726,937)</u>
Total Governmental Activities Net Position	<u>\$ 715,845,088</u>	<u>\$ 718,133,205</u>	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</u>
Primary Government:				
Total Primary Government Net Position	<u>\$ 715,845,088</u>	<u>\$ 718,133,205</u>	<u>\$ 715,595,578</u>	<u>\$ 715,885,065</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.

GASB 75 was implemented in fiscal year 2018, and only fiscal year 2017 ending balances have been restated.

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 751,094,000	\$1,237,335,552	\$ 1,359,940,461	\$ 1,414,937,836	\$ 1,429,202,714	\$ 1,501,290,567
33,701,957	45,671,162	51,713,877	69,185,967	75,145,128	69,197,307
<u>(173,039,698)</u>	<u>(170,725,099)</u>	<u>(199,645,451)</u>	<u>(364,996,703)</u>	<u>(383,995,977)</u>	<u>(432,982,709)</u>
<u>\$ 611,756,259</u>	<u>\$1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,119,127,100</u>	<u>\$ 1,120,351,865</u>	<u>\$ 1,137,505,165</u>
<u>\$ 611,756,259</u>	<u>\$1,112,281,615</u>	<u>\$ 1,212,008,887</u>	<u>\$ 1,119,127,100</u>	<u>\$ 1,120,351,865</u>	<u>\$ 1,137,505,165</u>

FORT BEND COUNTY, TEXAS
CHANGES IN NET POSITION - ACCRUAL
BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2010	2011	2012	2013
Expenses				
Governmental Activities:				
General administration	\$ 40,543,784	\$ 42,795,907	\$ 41,702,254	\$ 42,034,040
Financial administration	8,059,389	9,441,048	8,344,714	8,849,251
Administration of justice	76,268,255	84,507,797	88,819,892	94,210,925
Construction and maintenance	46,946,163	45,632,055	46,468,925	50,078,091
Health and welfare	28,566,454	30,104,991	30,677,345	34,630,163
Cooperative services	1,123,951	1,177,426	1,118,341	1,067,104
Public safety	55,269,509	55,315,591	54,954,201	55,866,404
Parks and recreation	2,263,280	2,917,574	2,578,555	2,069,935
Libraries and education	13,468,700	14,800,838	15,708,114	16,156,200
Interest on long-term debt	15,494,994	14,887,908	15,037,346	15,536,759
Total Governmental Activities Expenses	\$ 288,004,479	\$ 301,581,135	\$ 305,409,687	\$ 320,498,872
Program Revenues				
Governmental Activities:				
Charges for services:				
General administration	\$ 7,023,114	\$ 7,054,198	\$ 7,558,755	\$ 8,181,551
Financial administration	3,273,137	3,988,371	4,695,710	5,762,439
Administration of justice	7,032,374	7,222,932	7,522,930	8,918,247
Construction and maintenance	6,737,542	6,679,429	7,466,798	7,562,523
Health and human services	5,652,201	6,396,645	6,138,679	7,047,993
Public safety	5,060,714	5,621,993	5,642,978	6,140,083
Parks and recreation	136,864	141,893	183,406	175,619
Libraries and education	240,719	246,699	269,015	279,570
Operating grants and contributions:				
General administration	2,161,046	5,420,407	4,428,089	3,597,784
Administration of justice	6,679,626	7,556,661	6,560,970	8,311,676
Construction and maintenance	356,447	1,381,572	949,663	293,441
Health and human services	8,188,534	12,506,581	10,899,781	16,191,142
Cooperative services	13,136			1,000
Public safety	4,464,349	8,623,225	6,252,054	4,758,606
Parks and recreation	1,255,743	157,468	104,002	86,260
Libraries and education	194,400	174,204	438,841	64,483
Capital grants and contributions:				
General administration				2,052,920
Administration of justice	2,934		27,234	
Construction and maintenance	30,355,407	25,214,312	23,872,205	28,068,322
Health and human services				
Cooperative services				
Public safety				10,965
Parks and recreation				
Libraries and education				
Total Governmental Activities	\$ 88,828,287	\$ 98,386,590	\$ 93,011,110	\$ 107,504,624
Program Revenues				

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 67,517,810	\$ 73,299,757	\$ 71,942,719
9,809,215	9,923,190	10,668,228	11,263,933	10,834,176	12,209,863
96,510,853	97,317,659	106,035,587	115,538,871	117,331,362	135,251,870
57,430,317	80,574,657	78,151,431	124,080,248	158,535,405	126,659,106
34,976,018	36,721,273	43,153,506	47,679,907	49,429,132	55,242,816
1,152,222	1,150,926	1,215,874	1,210,100	1,182,279	1,256,722
58,412,120	63,537,941	64,704,958	69,963,634	71,090,108	79,077,588
3,379,366	4,133,419	4,545,562	5,217,764	4,116,418	6,236,212
17,170,818	17,638,589	18,446,773	19,285,563	19,954,027	23,395,545
14,836,824	14,108,075	14,960,865	16,192,299	18,187,015	18,036,750
<u>\$ 340,856,331</u>	<u>\$ 375,059,429</u>	<u>\$ 403,806,438</u>	<u>\$ 477,950,129</u>	<u>\$ 523,959,679</u>	<u>\$ 529,309,191</u>
\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 8,751,604	\$ 9,098,347	\$ 9,534,888
6,497,643	7,541,956	8,143,353	7,975,576	8,421,651	8,337,603
8,400,556	8,485,619	8,700,278	8,566,204	10,085,158	9,264,252
6,759,102	7,078,136	7,121,643	6,547,329	7,164,117	7,573,841
7,371,859	7,762,002	10,263,992	9,615,495	15,241,132	13,999,882
7,125,686	7,721,948	8,733,631	9,538,600	10,308,635	11,266,833
193,631	188,437	158,626	145,150	201,478	219,198
276,635	280,973	288,193	261,257	260,911	269,824
3,626,019	3,849,997	4,380,173	5,550,961	9,882,516	11,659,519
10,213,349	10,292,737	10,823,506	10,566,287	9,413,315	10,822,285
372,129	1,713,376	390,265	4,678,766	230,570	10,551,347
14,782,021	16,106,462	18,361,326	18,966,638	19,031,432	33,003,612
200	350	21,586			
3,932,646	4,427,337	3,994,478	3,760,913	5,118,910	5,382,041
100,286	346,283	98,583	95,821	104,711	230,444
69,806	104,658	46,068	62,278	78,841	56,932
3,500,000		89,000	175,000		
32,683,107	32,920,374	125,334,640	120,203,650	97,674,810	86,276,517
			15,327		
357,373	64,000	28,000			
		1,403,990			
<u>\$ 114,585,696</u>	<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>	<u>\$ 215,476,856</u>	<u>\$ 202,316,534</u>	<u>\$ 218,449,018</u>

FORT BEND COUNTY, TEXAS
CHANGES IN NET POSITION - ACCRUAL
BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2010	2011	2012	2013
Net (Expense)/Revenue				
Governmental Activities	<u>\$ (199,176,192)</u>	<u>\$ (203,194,545)</u>	<u>\$ (212,398,577)</u>	<u>\$ (212,994,248)</u>
Total Primary Government Net (Expense)/Revenue	<u><u>\$ (199,176,192)</u></u>	<u><u>\$ (203,194,545)</u></u>	<u><u>\$ (212,398,577)</u></u>	<u><u>\$ (212,994,248)</u></u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes, penalties, and interest	\$ 198,888,176	\$ 196,820,339	\$ 199,213,697	\$ 207,458,672
Sales taxes			\$ 1,099,103	2,956,560
Earnings on investments	3,870,155	2,925,202	2,584,776	963,652
Miscellaneous	4,237,069	5,954,640	6,745,855	5,537,404
Special Item - Conveyance of property				
Total Governmental Activities/Primary Government	<u><u>\$ 206,995,400</u></u>	<u><u>\$ 205,700,181</u></u>	<u><u>\$ 209,643,431</u></u>	<u><u>\$ 216,916,288</u></u>
Change in Net Position				
Governmental Activities	<u>\$ 7,819,208</u>	<u>\$ 2,505,636</u>	<u>\$ (2,755,146)</u>	<u>\$ 3,922,040</u>
Total Governmental Activities/Primary Government	<u><u>\$ 7,819,208</u></u>	<u><u>\$ 2,505,636</u></u>	<u><u>\$ (2,755,146)</u></u>	<u><u>\$ 3,922,040</u></u>

Fiscal Year					
2014	2015	2016	2017	2018	2019
<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>	<u>\$ (262,473,273)</u>	<u>\$ (321,643,145)</u>	<u>\$ (310,860,173)</u>
<u><u>\$ (226,270,635)</u></u>	<u><u>\$ (257,595,750)</u></u>	<u><u>\$ (186,863,921)</u></u>	<u><u>\$ (262,473,273)</u></u>	<u><u>\$ (321,643,145)</u></u>	<u><u>\$ (310,860,173)</u></u>
\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 288,588,806	\$ 298,852,356	\$ 309,640,069
4,214,553	5,789,362	6,958,956	6,858,009	8,681,101	10,053,417
880,712	904,359	1,761,994	3,460,544	7,033,371	8,005,860
4,373,699	7,138,231	7,520,474	8,503,412	8,301,082	7,626,561
					(7,312,434)
<u>\$ 232,307,606</u>	<u>\$ 278,573,878</u>	<u>\$ 286,591,193</u>	<u>\$ 307,410,771</u>	<u>\$ 322,867,910</u>	<u>\$ 328,013,473</u>
<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>	<u>\$ 99,727,272</u>	<u>\$ 44,937,498</u>	<u>\$ 1,224,765</u>	<u>\$ 17,153,300</u>
<u><u>\$ 6,036,971</u></u>	<u><u>\$ 20,978,128</u></u>	<u><u>\$ 99,727,272</u></u>	<u><u>\$ 44,937,498</u></u>	<u><u>\$ 1,224,765</u></u>	<u><u>\$ 17,153,300</u></u>

FORT BEND COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year
	2010
General Fund	
Reserved:	
Prepaid Items	\$ 111,184
Unreserved	43,269,189
Total General Fund	<u>\$ 43,380,373</u>

All Other Governmental Funds

Reserved:	
Debt service	\$ 4,849,712
Prepaid items	4,305
Capital projects	76,694,711
Unreserved, reported in:	
Special revenue funds	22,906,854
Total All Other Governmental Funds	<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	2017	2018	2019
\$ 359,792	\$ 270,023	\$ 152,920	\$ 39,310	\$ 101,361
217,488	257,923	3,736,150	3,887,613	4,348,628
14,766,773	8,278,285	11,792,299	32,390,827	5,298,450
30,590,003	37,882,243	44,717,250	26,972,412	55,333,762
<u>\$ 45,934,056</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>	<u>\$ 63,290,162</u>	<u>\$ 65,082,201</u>
\$ 44,468	\$ 28,044	\$ 21,314	\$ 45,409	\$ 5,879
58,412,209	142,212,451	143,745,555	111,570,900	89,228,112
(1,883)	(12,510)	(127,583)	(201,790)	325,097
<u>\$ 58,454,794</u>	<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>	<u>\$ 111,414,519</u>	<u>\$ 89,559,088</u>

FORT BEND COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2010	2011	2012	2013
Revenues				
Property taxes	\$ 199,229,197	\$ 197,406,898	\$ 200,056,507	\$ 208,142,339
Sales taxes (a)			1,099,103	2,956,559
Fees and fines	35,306,339	37,371,124	39,598,440	44,177,263
Intergovernmental	28,400,145	36,971,987	29,377,233	42,565,592
Earnings on investments	3,744,027	2,798,039	2,451,577	930,273
Miscellaneous	7,256,967	6,635,261	7,175,498	5,988,682
Total Revenues	<u>273,936,675</u>	<u>281,183,309</u>	<u>279,758,358</u>	<u>304,760,708</u>
Expenditures				
Current:				
General administration	42,633,073	44,312,741	37,792,578	37,437,702
Financial administration	6,725,826	7,176,186	7,221,313	7,180,608
Administration of justice	65,405,264	69,878,942	73,198,325	73,839,598
Construction and maintenance	26,775,517	29,542,425	28,214,027	27,403,229
Health and human services	21,124,782	22,067,744	27,835,260	30,403,209
Cooperative services	933,519	986,392	960,392	883,324
Public safety	40,895,974	44,156,502	45,463,593	44,991,489
Parks and recreation	2,231,528	2,263,590	1,957,044	1,979,888
Libraries and education	11,354,804	12,176,637	13,012,700	13,034,163
Capital Outlay	99,931,347	88,927,796	44,845,671	57,223,885
Debt Service:				
Principal	8,100,000	12,590,000	13,300,000	15,630,000
Interest and fiscal charges	16,341,773	15,528,257	15,571,727	16,749,579
Bond issuance costs	225,979	249,266	541,944	
Total Expenditures	<u>342,679,386</u>	<u>349,856,478</u>	<u>309,914,574</u>	<u>326,756,674</u>
(Deficiency) of Revenues				
(Under) Expenditures	(68,742,711)	(68,673,169)	(30,156,216)	(21,995,966)
Other Financing Sources (Uses)				
Transfers in	15,248,368	14,402,786	13,258,127	11,521,941
Transfers (out)	(15,248,368)	(14,402,786)	(13,258,127)	(11,521,941)
Bonds issued			58,220,000	
Refunding bonds issued	20,780,000	9,675,000		
Premium on bonds issued				
Premium on refunding bonds issued	2,170,147	784,853	7,326,639	
Payments to current refunding bond agent	(24,600,000)	(10,230,000)		
Tax Notes issued				
Total Other Financing Sources (Uses)	<u>(1,649,853)</u>	<u>229,853</u>	<u>65,546,639</u>	<u></u>
Net Change in Fund Balances	<u>\$ (70,392,564)</u>	<u>\$ (68,443,316)</u>	<u>\$ 35,390,423</u>	<u>\$ (21,995,966)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	10.07%	10.78%	10.89%	12.01%

(a) No sales taxes were collected prior to fiscal year 2012.

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090
4,214,553	5,789,362	6,958,956	6,858,009	8,681,101	10,053,417
45,106,533	47,803,283	50,231,963	51,736,504	54,687,700	56,771,556
36,899,095	39,904,787	39,673,097	47,734,683	46,630,942	73,767,851
848,534	878,980	1,750,631	3,434,897	6,977,865	7,928,027
8,243,270	7,545,715	7,913,682	9,223,274	9,275,553	8,688,396
318,304,292	344,366,239	377,500,730	406,970,399	424,523,269	466,602,337
41,478,910	44,698,720	56,093,978	60,669,054	67,799,061	64,552,332
7,891,034	8,369,921	9,063,587	9,451,425	9,306,005	9,710,496
77,242,153	81,411,531	89,715,917	96,057,172	99,960,008	108,300,831
35,374,943	59,785,401	43,275,592	73,924,220	88,168,071	80,471,847
30,267,231	32,436,431	38,314,627	41,805,244	43,628,300	46,203,981
944,039	973,026	1,050,282	1,048,609	1,113,328	1,179,033
46,688,895	53,652,220	54,393,589	58,152,633	61,416,316	63,721,924
2,411,558	3,051,927	3,307,538	3,701,092	3,576,272	4,304,281
13,613,875	14,460,419	15,215,877	15,889,947	16,989,644	18,626,830
40,964,586	28,911,628	61,611,363	66,540,199	78,787,370	80,497,157
16,250,000	16,750,000	18,480,000	21,420,000	25,931,000	28,071,000
15,893,399	14,391,964	15,506,610	18,914,424	22,108,123	22,225,013
234,472	1,207,260	1,316,238	599,813	558,469	355,887
329,255,095	360,100,448	407,345,198	468,173,832	519,341,967	528,220,612
(10,950,803)	(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)	(61,618,275)
11,771,144	13,517,505	13,780,670	19,734,628	14,559,002	16,290,672
(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)	(16,290,672)
	37,365,000	96,640,000	64,550,000	58,467,549	34,655,000
18,900,000	108,225,000	73,120,000			
	3,944,496	18,416,480	7,965,901	7,313,675	6,899,883
2,202,026	18,114,658	15,739,791			
(21,065,913)	(126,676,501)	(89,544,194)			
			3,808,978		
(2,685,887)	40,972,653	114,372,077	76,324,879	65,781,224	41,554,883
\$ (13,636,690)	\$ 25,238,444	\$ 84,527,609	\$ 15,121,446	\$ (29,037,474)	\$ (20,063,392)
11.15%	9.40%	9.83%	10.04%	10.90%	11.23%

FORT BEND COUNTY, TEXAS
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS
(UNAUDITED)

Category	2009	2010	2011	2012
Real, Residential, Single-family	\$ 29,649,115,219	\$ 29,993,796,370	\$ 31,039,400,739	\$ 32,696,769,609
Real, Residential, Multi-family	953,747,851	970,309,935	985,883,440	1,038,540,000
Real, Vacant Lots/Tracts	1,129,570,008	1,027,648,723	982,287,088	961,783,939
Qualified Ag Land				
Non-Qualified Ag Land				
Real, Acreage (Land only)	2,745,455,296	2,629,194,720	2,536,288,590	2,535,052,048
Real, Farm and Ranch Improvement	330,298,802	327,283,766	331,068,370	348,241,112
Commercial Real Property				
Industrial Real Property				
Real, Commercial and Industrial	7,798,910,271	7,178,698,624	7,050,117,340	7,134,533,264
Oil and Gas				
Real, Oil, Gas, and Other Mineral Reserves	288,530,290	319,839,370	273,529,460	333,441,300
Real & Intangible Personal, Utilities	710,328,240	689,401,553	661,509,515	615,750,037
Commercial Personal Property				
Industrial Personal Property				
Tangible Personal, Business	3,955,067,370	3,544,368,206	3,611,035,498	3,599,878,815
Tangible Other Personal, Mobile Homes				
Tangible Other Personal, Other	65,665,620	56,722,635	55,860,570	55,486,280
Intangible Personal	9,736,015	10,051,655	10,398,285	10,398,285
Real, Inventory	1,001,220,160	788,688,120	729,776,091	730,016,310
Special Inventory	61,578,930	60,319,760	74,140,120	84,571,490
Total Exempt Property	2,559,873,420	2,751,636,029	2,782,972,308	3,243,813,982
Unidentified Category/Error		8,860		
Total Assessed Value per Tax Year	\$ 51,259,097,492	\$ 50,347,968,326	\$ 51,124,267,414	\$ 53,388,276,471

Source of data: Fort Bend County Central Appraisal District Certified Comptrollers Audit Report.

2013	2014	2015	2016	2017	2018
\$ 34,939,222,040	\$ 38,197,156,012	\$ 48,210,660,622	\$ 52,803,517,963	\$ 56,744,548,871	\$ 61,052,068,133
1,223,124,193	1,492,817,879	1,825,084,868	1,905,243,783	2,061,490,102	2,161,153,828
910,690,568	854,963,794	846,058,635	893,236,838	1,166,585,882	1,181,705,109
2,405,933,092	2,455,020,886	2,375,050,069	2,807,243,913	2,917,674,336	2,885,267,161
368,553,330	380,697,030	403,688,459	417,241,559	466,616,885	737,288,887
7,241,630,477	7,759,852,998	8,082,106,852	8,843,529,264	9,135,287,545	9,611,337,549
262,592,210	256,495,180	129,149,800	41,228,090	23,652,310	66,100
627,521,930	754,452,129	808,967,279	781,178,457	912,595,475	937,354,013
3,979,309,449	4,181,424,859	4,239,563,234	3,934,401,978	5,021,803,377	4,575,077,759
60,883,115	62,049,925	66,002,285	66,519,420	68,478,157	69,792,956
11,233,017	13,398,220	16,435,550	19,162,420	11,011,480	22,702,041
793,911,390	999,071,390	1,082,771,520	1,221,511,856	1,158,981,351	890,083,194
102,899,736	109,766,186	127,126,210	136,751,320	162,447,425	143,609,170
3,558,753,941	3,677,487,845	3,808,991,325	4,471,760,395	5,118,700,572	5,369,442,831
			99,060		
<u>\$ 56,486,258,488</u>	<u>\$ 61,194,654,333</u>	<u>\$ 72,021,656,708</u>	<u>\$ 78,342,626,316</u>	<u>\$ 84,969,873,768</u>	<u>\$ 89,636,948,731</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
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	70,300,373,324	12,053,160,901	58,247,212,423	82.9%	0.46500
2017	2018	78,482,251,532	15,180,651,983	63,301,599,549	80.7%	0.45300
2018	2019	81,977,824,544	15,611,667,035	66,366,157,509	81.0%	0.44500

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)

	2009	2010	2011	2012	2013
Fort Bend County	\$ 0.47900	\$ 0.48016	\$ 0.48096	\$ 0.48076	\$ 0.48476
Fort Bend County Drainage District	0.02076	0.01960	0.01880	0.01900	0.01500
Political Subdivision:					
Arcola, City of	0.96500	0.99000	0.95426	0.95426	0.95426
Beasley, City of	0.44828	0.44828	0.49314	0.49913	0.49913
Big Oaks MUD	0.79000	0.79000	0.79000	0.85000	0.85000
Blue Ridge West MUD	0.41500	0.41000	0.41000	0.41000	0.41000
Brazoria-Fort Bend MUD 1	0.85000	0.85000	0.90000	0.85000	0.85000
Brazoria MUD 22	**N/A	**N/A	**N/A	**N/A	**N/A
Brazos ISD	1.36890	1.39510	1.43285	1.40115	1.39966
Burney Road MUD	0.24250	0.26750	0.26750	0.26750	0.26000
Chelford City MUD	0.43000	0.43000	0.43000	0.43000	0.43000
Cimarron MUD	0.57000	0.57000	0.57000	0.57000	0.57000
Cinco MUD 1	0.67500	0.64500	0.59500	0.55000	0.50000
Cinco MUD 2	0.47500	0.47500	0.47500	0.47500	0.47500
Cinco MUD 3	0.47000	0.47000	0.48000	0.45000	0.42000
Cinco MUD 5	0.50000	0.49500	0.49500	0.47500	0.44500
Cinco MUD 6	0.48000	0.48000	0.48000	0.48000	0.41000
Cinco MUD 7	0.52500	0.52000	0.49000	0.48500	0.48500
Cinco MUD 8	0.84000	0.85000	0.59500	0.82000	0.76000
Cinco MUD 9	0.61000	0.59500	0.59500	0.59500	0.57000
Cinco MUD 10	0.60000	0.61000	0.59000	0.59000	0.58000
Cinco MUD 12	0.47000	0.43000	0.43000	0.36000	0.36000
Cinco MUD 14	0.66000	0.63500	0.59500	0.55500	0.54500
Cinco Southwest MUD 1	1.50000	1.50000	1.50000	1.50000	1.29000
Cinco Southwest MUD 2	1.50000	1.50000	1.50000	1.44500	1.34500
Cinco Southwest MUD 3	1.50000	1.50000	1.50000	1.50000	1.50000
Cinco Southwest MUD 4	1.50000	1.50000	1.50000	1.48000	1.40000
Cornerstone MUD	0.37000	0.37000	0.36000	0.36000	0.36000
First Colony LID	0.19460	0.19460	0.19460	0.19460	0.15500
First Colony LID 2	0.28500	0.27500	0.27500	0.27500	0.27500
First Colony MUD 9	0.29500	0.30500	0.32000	0.32000	0.31500
First Colony MUD 10	0.75000	0.49000	0.49000	0.49000	0.47000
Fort Bend County LID 2	0.13400	0.13400	0.13400	0.12900	0.12900
Fort Bend County LID 6	0.50000	0.50000	0.50000	0.50000	0.50000
Fort Bend County LID 7	0.21500	0.21500	0.21000	0.20500	0.20500
Fort Bend County LID 10	0.47500	0.47500	0.47500	0.62000	0.62000
Fort Bend County LID 11	0.27000	0.28000	0.28000	0.26000	0.25000
Fort Bend County LID 12	0.15000	0.14000	0.13000	0.12500	0.12500
Fort Bend County LID 14	0.20000	0.20000	0.20500	0.20500	0.20500
Fort Bend County LID 15	0.70000	0.80000	0.80000	0.80000	0.80000
Fort Bend County LID 17	0.63000	0.63000	0.63000	0.65000	0.65000
Fort Bend County LID 19	0.70000	0.80000	0.80000	0.80000	0.80000
Fort Bend County LID 20	0.45000	0.45000	0.45000	0.45000	0.55000
Fort Bend Co Management District 1	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 1	0.53000	0.65000	0.65000	**N/A	**N/A
Fort Bend County MUD 2	0.50000	0.54000	0.65000	0.63000	0.65000

2014	2015	2016	2017	2018
\$ 0.47276	\$ 0.46500	\$ 0.46500	\$ 0.45300	\$ 0.44500
0.02200	0.02100	0.01600	0.01600	0.01900
0.91000	0.91000	0.86710	0.84000	0.87700
0.49913	0.49913	0.46714	0.36526	0.40280
0.85000	0.79000	0.75000	0.75000	0.81000
0.41000	0.42500	0.41600	0.40500	0.39500
0.85000	0.85000	0.84800	0.84800	0.84800
**N/A	**N/A	**N/A	1.40000	1.40000
1.42172	1.42410	1.49980	1.43000	1.44000
0.26000	0.25500	0.25000	0.23000	0.22000
0.42500	0.42500	0.40000	0.39000	0.37000
0.57000	0.42000	0.38500	0.36500	0.36500
0.48000	0.44000	0.44000	0.43000	0.42780
0.47000	0.45000	0.34000	0.28000	0.31000
0.42000	0.40000	0.37000	0.35500	0.35500
0.41500	0.38000	0.37000	0.37000	0.49000
0.39500	0.35500	0.33000	0.33000	0.38500
0.48000	0.46500	0.44000	0.42000	0.48000
0.71000	0.64000	0.59000	0.58000	0.96000
0.53000	0.43000	0.40500	0.39500	0.39500
0.58000	0.53000	0.49500	0.49500	0.50500
0.30000	0.27000	0.25000	0.25000	0.25000
0.53500	0.52000	0.50000	0.49000	0.49000
1.01000	0.90500	0.85000	0.76000	0.68000
1.20000	1.04000	0.98500	0.94000	0.91000
1.44000	1.03000	1.12000	1.00000	0.93500
1.20000	1.03000	0.96000	0.91000	0.83000
0.34000	0.33000	0.34000	0.30000	0.30000
0.15500	0.15250	0.15000	0.14620	0.14620
0.25000	0.25000	0.20000	0.20000	0.20000
0.30000	0.28000	0.25500	0.24000	0.22000
0.41000	0.25000	0.20000	0.19000	0.17000
0.12000	0.11000	0.10670	0.11100	0.14500
0.50000	0.50000	0.50000	0.50000	0.50000
0.23500	0.23500	0.22500	0.32000	0.32000
0.64300	0.64300	0.64300	0.69000	0.69000
0.22500	0.20500	0.20000	0.20500	0.23850
0.11500	0.10000	0.09000	0.09000	0.08500
0.20000	0.19500	0.19500	0.19500	0.20950
0.80000	0.75000	0.73000	0.69000	0.62000
0.63000	0.61000	0.57000	0.57000	0.57000
0.80000	0.72000	0.68000	0.68000	0.68000
0.55000	0.55000	0.55000	0.55000	0.55000
**N/A	**N/A	0.45000	0.45000	0.45000
**N/A	**N/A	**N/A	**N/A	**N/A
0.68000	0.66000	0.59000	0.56000	0.56000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2009	2010	2011	2012	2013
Political Subdivision: (continued)					
Fort Bend County MUD 5	1.50000	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 19	1.24000	1.38000	1.38000	1.89940	1.51500
Fort Bend County MUD 21	0.27000	0.26000	0.26000	0.24000	**N/A
Fort Bend County MUD 23	1.00000	1.03000	1.03000	1.07000	1.05000
Fort Bend County MUD 24	1.29000	1.29000	1.35000	1.43000	1.36000
Fort Bend County MUD 25	0.82000	0.82000	0.82000	0.85000	0.86000
Fort Bend County MUD 26	0.70000	0.71000	0.86250	0.86250	0.90850
Fort Bend County MUD 30	0.95000	0.98000	1.02000	1.00000	1.00000
Fort Bend County MUD 34	0.71000	0.69000	0.68000	0.68000	0.68000
Fort Bend County MUD 35	0.74000	0.69000	0.63000	0.63000	0.62000
Fort Bend County MUD 37	0.56000	0.52000	0.52000	0.52000	0.52000
Fort Bend County MUD 41	0.55000	0.55000	0.55000	0.55000	0.55000
Fort Bend County MUD 42	0.42000	0.43000	0.43000	0.43000	0.43000
Fort Bend County MUD 46	0.88000	0.88000	0.88000	0.89500	0.89500
Fort Bend County MUD 47	1.04000	1.04000	1.04000	1.17000	1.12000
Fort Bend County MUD 48	0.88000	0.88000	0.88000	0.88000	0.88000
Fort Bend County MUD 49	0.95000	0.95000	0.95000	0.95000	0.95000
Fort Bend County MUD 50	0.90000	0.90000	0.90000	0.91000	0.91000
Fort Bend County MUD 57	1.50000	1.50000	1.45000	1.45000	1.40000
Fort Bend County MUD 58	1.50000	1.50000	1.50000	1.50000	1.45000
Fort Bend County MUD 66	1.35000	1.35000	1.50000	1.50000	1.47000
Fort Bend County MUD 67	0.47500	0.47500	0.46500	0.44500	0.41000
Fort Bend County MUD 68	0.40000	0.40000	0.40000	0.40000	0.40000
Fort Bend County MUD 69	0.40000	0.40000	0.40000	0.40000	0.38500
Fort Bend County MUD 81	0.38000	0.37000	0.37000	0.35000	0.33000
Fort Bend County MUD 94	0.71000	0.77000	0.77000	0.77000	0.71000
Fort Bend County MUD 106	0.45000	0.49000	0.52000	0.50000	0.49000
Fort Bend County MUD 108	0.39000	0.42000	0.44000	0.44000	0.44000
Fort Bend County MUD 109	0.58000	0.63000	0.66000	0.65000	0.65000
Fort Bend County MUD 111	0.30000	0.30000	0.30000	0.30000	0.30000
Fort Bend County MUD 112	0.38000	0.38000	0.38000	0.38000	0.37000
Fort Bend County MUD 115	0.50000	0.50000	0.50000	0.50000	0.50000
Fort Bend County MUD 116	1.22000	1.22000	1.22000	1.21000	1.18000
Fort Bend County MUD 117	0.66000	0.66000	0.69000	0.68000	0.68000
Fort Bend County MUD 118	0.81000	0.78000	0.77000	0.77000	0.77000
Fort Bend County MUD 119	0.71000	0.71000	0.71000	0.71000	0.71000
Fort Bend County MUD 121	1.20000	1.20000	1.20000	1.20000	1.20000
Fort Bend County MUD 122	1.00000	1.00000	1.00000	1.04000	1.04000
Fort Bend County MUD 123	1.08000	1.14000	1.15000	1.15500	1.15500
Fort Bend County MUD 124	0.92000	0.92000	0.99000	0.99000	0.99000
Fort Bend County MUD 128	0.80000	0.70000	0.70000	0.70000	0.70000
Fort Bend County MUD 129	0.80000	0.70000	0.67000	0.67000	0.65000
Fort Bend County MUD 130	0.76000	0.76000	0.75000	0.74000	0.73000
Fort Bend County MUD 130 Defined Area	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 131	1.01000	1.01000	1.01000	1.01000	1.01000
Fort Bend County MUD 132	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 133	1.50000	1.50000	1.50000	1.50000	1.50000
Fort Bend County MUD 134 B	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 134 C	1.25000	1.30000	1.30000	1.35000	1.35000
Fort Bend County MUD 134 D	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 134 E	**N/A	**N/A	**N/A	**N/A	**N/A

2014	2015	2016	2017	2018
1.50000	1.50000	1.48000	1.48000	1.43000
1.40000	1.40000	1.27000	1.25000	1.20000
**N/A	**N/A	**N/A	**N/A	**N/A
1.05000	0.95000	0.89000	0.82000	0.80000
1.35000	1.30000	1.26000	1.26000	1.26000
0.86500	0.84500	0.84000	0.84000	0.84000
0.87500	0.84000	0.82250	0.80250	0.78320
0.97000	0.92000	0.84000	0.80000	0.76000
0.68000	0.63000	0.62000	0.61000	0.61000
0.57000	0.51500	0.44000	0.43000	0.42500
0.52000	0.50000	0.49000	0.49000	0.49000
0.55000	0.54000	0.49000	0.49000	0.49000
0.43000	0.42000	0.40000	0.38000	0.38000
0.89500	0.90250	0.90000	0.90000	0.90000
1.07000	0.95000	0.94500	0.92300	0.92300
0.98000	0.98000	0.96000	0.96000	0.95000
0.95000	0.94000	0.84000	0.61500	0.61500
0.91000	0.91000	0.91000	0.91000	0.91000
1.27000	1.05000	0.94000	0.92000	0.90000
1.28000	1.16000	1.07000	1.02000	0.95000
1.39000	1.25000	1.21000	1.19000	1.19000
0.36000	0.22250	0.10000	**N/A	**N/A
0.40000	0.39345	0.39000	**N/A	**N/A
0.38500	0.35500	0.08000	**N/A	**N/A
0.33000	0.32000	0.32930	0.33000	0.34500
0.66000	0.58000	0.50000	0.47000	0.44000
0.46000	0.34500	0.30000	0.30000	**N/A
0.41000	0.29000	0.19000	0.17500	**N/A
0.62000	0.44000	0.34000	0.30000	**N/A
0.30000	0.30000	0.29000	0.14500	**N/A
0.34000	0.34000	0.29000	**N/A	**N/A
0.48000	0.46000	0.44000	0.44000	0.44000
1.14000	1.08000	1.07000	1.05000	1.03000
0.65000	0.48000	0.43000	0.31595	**N/A
0.75000	0.70000	0.70000	0.68000	0.68000
0.70000	0.64000	0.60000	0.57000	0.55000
1.17000	1.12000	1.12000	1.14500	1.17000
1.01500	0.99000	0.97500	0.97500	0.97500
1.15500	1.10000	1.09900	1.09000	1.08000
0.95000	0.95000	0.86000	0.86000	0.86000
0.70000	0.70000	0.70000	0.65000	0.60000
0.57000	0.42000	0.34000	0.34000	0.33000
0.72000	0.66000	0.63000	0.63000	0.63000
**N/A	**N/A	**N/A	**N/A	0.87000
1.01000	1.01000	1.03000	1.05000	1.05000
**N/A	**N/A	**N/A	1.50000	1.50000
1.50000	1.43000	1.43000	1.41000	1.39000
1.45000	1.45000	1.45000	1.45000	1.45000
1.35000	1.30000	1.30000	1.29000	1.28000
**N/A	**N/A	1.00000	1.00000	1.00000
**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)

	2009	2010	2011	2012	2013
Political Subdivision: (continued)					
Fort Bend County MUD 136	0.62000	0.57000	0.57000	0.54000	0.54000
Fort Bend County MUD 137	0.57000	0.57000	0.57000	0.54000	0.48000
Fort Bend County MUD 138	0.57000	0.57000	0.57000	0.54000	0.48000
Fort Bend County MUD 139	**N/A	0.57000	0.57000	0.54000	0.54000
Fort Bend County MUD 140	1.25000	1.25000	1.25000	1.34000	1.34000
Fort Bend County MUD 141	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 142	1.32000	1.32000	1.32000	1.27000	1.17000
Fort Bend County MUD 143	1.35000	1.35000	1.36000	1.34000	1.30000
Fort Bend County MUD 144	0.80000	0.80000	0.80000	0.80000	0.80000
Fort Bend County MUD 145	1.25000	1.25000	1.25000	1.25000	1.25000
Fort Bend County MUD 146	1.15000	1.15000	1.15000	1.10000	1.02000
Fort Bend County MUD 147	0.95000	0.95000	0.95000	0.95000	0.95000
Fort Bend County MUD 148	0.90000	0.90000	0.90000	0.90000	0.90000
Fort Bend County MUD 149	0.80000	0.70000	0.70000	0.70000	0.70000
Fort Bend County MUD 151	1.30000	1.27000	1.26000	1.26000	1.26000
Fort Bend County MUD 152	1.45000	1.45000	1.45000	1.45000	1.45000
Fort Bend County MUD 155	1.39000	1.39000	1.39000	1.39000	1.39000
Fort Bend County MUD 156	**N/A	**N/A	**N/A	**N/A	1.50000
Fort Bend County MUD 158	1.45000	1.45000	1.45000	1.45000	1.45000
Fort Bend County MUD 159	0.84000	0.84000	0.84000	0.84000	0.84000
Fort Bend County MUD 161	**N/A	**N/A	**N/A	**N/A	0.90620
Fort Bend County MUD 162	0.74000	0.80000	1.00000	1.12000	1.12000
Fort Bend County MUD 163	**N/A	**N/A	**N/A	**N/A	0.90000
Fort Bend County MUD 165	1.35000	1.36000	1.37000	1.37000	1.37000
Fort Bend County MUD 167	0.85000	0.89000	0.89000	0.87000	0.89000
Fort Bend County MUD 169	**N/A	1.29500	1.29500	1.29727	1.30380
Fort Bend County MUD 170	1.29400	1.29500	1.29500	1.29727	1.30380
Fort Bend County MUD 171	1.29400	1.29500	1.29500	1.28328	1.26500
Fort Bend County MUD 172	**N/A	1.29500	1.29500	1.29727	1.30380
Fort Bend County MUD 173	**N/A	1.29500	1.29500	1.29727	1.30380
Fort Bend County MUD 174	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 176	0.65000	0.65000	0.65000	0.65000	0.55000
Fort Bend County MUD 182	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 184	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 185	1.25000	1.25000	1.25000	1.25000	1.20000
Fort Bend County MUD 187	1.00000	1.00000	1.00000	1.00000	1.00000
Fort Bend County MUD 189	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 190	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 192	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 194	1.25000	1.25000	1.25000	1.25000	1.25000
Fort Bend County MUD 199	**N/A	0.60000	0.60000	0.60000	0.60000
Fort Bend County MUD 206	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 207	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 215	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 218	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 220	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County WC&ID 2	0.18000	0.18000	0.18000	0.18000	0.18000
Fort Bend County WC&ID 2 Area 1	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County WC&ID 3	0.48000	0.45000	0.45000	0.45000	0.45000
Fort Bend County WC&ID 8	0.95000	0.95000	0.95000	1.05000	1.18000
Fort Bend County WID 24	**N/A	**N/A	**N/A	**N/A	1.45000

2014	2015	2016	2017	2018
0.50000	0.43000	0.42000	0.42000	0.42000
0.43000	0.42000	0.41500	0.41500	0.41000
0.44500	0.43500	0.41500	0.41500	0.40860
0.44000	0.41000	0.41000	0.41000	0.41000
1.34000	1.25000	1.25000	1.25000	1.25000
1.15000	1.15000	1.35000	1.35000	1.35000
0.95000	0.85000	0.77000	0.75000	0.75000
1.26000	1.26000	1.24000	1.24000	1.24000
0.80000	0.80000	0.80000	0.80000	0.79000
1.25000	1.23000	1.21500	1.21500	1.25000
1.01000	0.94000	0.87000	0.85000	0.85000
0.95000	0.95000	0.95000	0.95000	0.95000
0.90000	0.88000	0.83000	0.76000	0.66000
0.70000	0.65000	0.50000	0.50000	0.50000
1.22000	1.11000	1.00000	0.97000	0.95000
1.45000	1.37000	1.28000	1.28000	1.28000
1.29000	1.14000	1.04000	1.02000	1.00000
1.45000	1.25000	1.05000	1.05000	1.05000
1.39000	1.25000	1.12000	1.09000	1.05000
0.78000	0.72000	0.72000	0.72000	0.72000
0.90620	0.90000	0.90000	0.90000	0.90000
1.12000	1.09000	1.09000	1.09000	1.09000
0.90000	0.90000	0.90000	0.90000	0.90000
1.37000	1.32000	1.25000	1.25000	1.19000
0.89000	0.85000	0.85000	0.85000	0.85000
1.32260	1.33926	1.34399	1.34220	1.33838
1.32260	1.33926	1.34399	1.34220	1.33838
1.22000	1.16000	1.12000	1.11750	1.10650
1.32260	1.28180	1.21500	1.18500	1.16000
1.32260	1.33926	1.34220	1.34220	1.33838
**N/A	**N/A	**N/A	**N/A	1.07000
0.55000	0.55000	0.55000	0.55000	0.55000
1.50000	1.50000	1.50000	1.50000	1.35000
1.40000	1.50000	1.50000	1.50000	1.50000
1.17000	1.04000	1.03000	1.02000	1.00000
1.00000	0.97000	0.93000	0.91000	0.88000
**N/A	**N/A	**N/A	**N/A	1.50000
**N/A	**N/A	**N/A	1.35000	1.35000
1.50000	1.50000	1.50000	1.50000	1.50000
1.25000	1.25000	1.25000	1.25000	1.25000
0.60000	0.60000	0.60000	0.60000	0.60000
1.40000	1.40000	1.50000	1.50000	1.50000
1.00000	1.00000	1.00000	1.00000	1.00000
**N/A	**N/A	1.00000	1.00000	1.00000
**N/A	**N/A	**N/A	**N/A	1.28000
**N/A	**N/A	**N/A	1.50000	1.50000
0.18000	0.18000	0.21250	0.21250	0.21250
**N/A	**N/A	**N/A	0.51500	0.51500
0.45000	0.44000	0.44000	0.46000	0.46000
1.10000	1.07000	1.07000	1.05000	1.05000
1.45000	**N/A	**N/A	1.45000	1.45000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2009	2010	2011	2012	2013
Political Subdivision: (continued)					
Fort Bend ESD 1	0.07500	0.07500	0.07500	0.07500	0.07500
Fort Bend ESD 2	0.09600	0.09800	0.09800	0.09800	0.09800
Fort Bend ESD 3	0.07900	0.08460	0.09100	0.09100	0.09100
Fort Bend ESD 4	0.08234	0.07804	0.07827	0.08103	0.07964
Fort Bend ESD 5	0.07997	0.07997	0.08298	0.08553	0.08341
Fort Bend ESD 6	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend ESD 7	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend ESD 8	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend Fresh Water Supply 1	1.00000	1.00000	1.00000	1.00000	1.00000
Fort Bend Fresh Water Supply 2	0.49900	0.50000	0.51000	0.54000	0.54000
Fort Bend-Harris ESD 100	0.09697	0.09000	0.09000	0.09000	0.08840
Fort Bend-Waller MUD 2	**N/A	**N/A	**N/A	**N/A	0.80000
Fort Bend-Waller MUD 3	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend Independent School District	1.30500	1.34000	1.34000	1.34000	1.34000
Fort Bend Parkway Road District	0.01483	**N/A	**N/A	**N/A	**N/A
Fulshear, City of	0.20592	0.20592	0.20592	0.20366	0.19713
Fulshear MUD 1	1.19000	1.19000	1.19000	1.19000	1.19000
Fulshear MUD 2	**N/A	**N/A	**N/A	**N/A	**N/A
Fulshear MUD 3A	**N/A	**N/A	**N/A	**N/A	**N/A
Grand Mission MUD 1	1.10000	1.10000	1.10000	1.15000	1.12000
Grand Mission MUD 2	1.31000	1.31000	1.31000	1.31000	1.31000
Grand Lakes MUD 1	0.65000	0.63000	0.54000	0.54000	0.54000
Grand Lakes MUD 2	0.46500	0.45500	0.44500	0.43750	0.36950
Grand Lakes MUD 4	0.79000	0.79000	0.77000	0.76000	0.73000
Grand Lakes WCID	0.08750	0.08250	0.08250	0.08250	0.07850
Harris County MUD 393	**N/A	**N/A	**N/A	**N/A	1.02000
Harris-Fort Bend MUD 1	0.77000	0.75000	0.73000	0.70000	0.68500
Harris-Fort Bend MUD 3	1.25000	1.25000	1.25000	1.24000	1.19000
Harris-Fort Bend MUD 4	0.96000	0.95000	0.95000	0.88000	0.82000
Harris-Fort Bend MUD 5	0.75000	0.73000	0.71000	0.71000	0.70000
Houston, City of	0.63875	0.63875	0.63875	0.63875	0.63875
HCC Stafford	0.09222	0.09222	0.09722	0.09717	0.09717
HCC Missouri City	0.09222	0.09222	0.09722	0.09717	0.09717
Imperial Redevelopment District	**N/A	**N/A	**N/A	**N/A	1.10000
Katy, City of	0.59372	0.59372	0.59372	0.58672	0.56672
Katy ISD	1.52660	1.52660	1.52660	1.52660	1.52660
Katy Management Dist 1	**N/A	**N/A	**N/A	**N/A	**N/A
Kendleton, City of	0.89100	0.70627	0.69923	0.63933	0.66908
Kendleton ISD	1.20830	**N/A	1.20830	**N/A	**N/A
Kingsbridge MUD	0.78000	0.78000	0.78000	0.78000	0.78000
Lamar Consolidated I.S.D.	1.29765	1.36455	1.39005	1.39005	1.39005
Meadowcreek MUD	0.10000	0.10000	0.10000	0.10000	0.10000
Meadows Place, City of	0.83000	0.89500	0.89869	0.89500	0.89500
Memorial MUD	0.54000	0.55500	0.55000	0.54000	0.54000
Mission Bend MUD 1	0.25000	0.25000	0.25000	0.25000	0.28000
Missouri City, City of	0.52840	0.52840	0.52840	0.54480	0.57375
Missouri City MGNT DST 1	**N/A	**N/A	**N/A	**N/A	**N/A
Needville, City of	0.39153	0.38151	0.39779	0.40121	0.38551
Needville Independent School District	1.48400	1.51999	1.57958	1.64958	1.64958
North Mission Glen MUD	0.54400	0.57100	0.64110	0.65110	0.65110

2014	2015	2016	2017	2018
0.07500	0.07500	0.07500	0.07551	0.08988
0.09800	0.09800	0.09800	0.09800	0.10000
0.09100	0.10000	0.10000	0.10000	0.10000
0.09000	0.10000	0.10000	0.10000	0.10000
0.07904	0.07135	0.07900	0.07900	0.07906
**N/A	0.10000	0.10000	0.10000	0.10000
**N/A	**N/A	**N/A	0.10000	0.10000
**N/A	0.10000	0.10000	0.10000	0.10000
1.00000	1.00000	1.00000	1.00000	1.00000
0.56000	0.55700	0.55210	0.55210	0.55210
0.08840	0.07951	0.07321	0.07058	0.06800
0.80000	0.80000	0.80000	0.80000	0.80000
**N/A	0.93000	0.93000	0.93000	0.93000
1.34000	1.34000	1.34000	1.32000	1.32000
**N/A	**N/A	**N/A	**N/A	**N/A
0.17829	0.16163	0.15690	0.15869	0.16251
1.19000	1.19000	1.17000	1.17000	1.16000
**N/A	1.20000	1.20000	1.20000	1.20000
**N/A	1.50000	1.50000	1.50000	1.50000
1.02000	0.90000	0.82000	0.77000	0.77000
1.30000	1.25000	1.20000	1.15000	1.15000
0.54000	0.51500	0.49500	0.49500	0.57000
0.35000	0.32000	0.30750	0.30000	0.26500
0.68000	0.60000	0.57250	0.55250	0.50000
0.07300	0.06650	**N/A	0.06500	0.06500
0.91000	0.86000	**N/A	0.70000	0.70000
0.68500	0.65500	0.61000	0.62000	0.62000
1.07000	0.97000	0.92000	0.82000	0.81000
0.82000	0.82000	0.80000	**N/A	**N/A
0.65000	0.59000	0.54000	0.51500	0.50500
0.63108	0.60112	0.58642	0.58421	0.58831
0.10689	0.10194	0.10026	0.10026	0.10026
0.10689	0.10194	0.10026	0.10026	0.10026
1.10000	1.10000	1.10000	1.10000	1.10000
0.54672	0.52672	0.50672	0.48672	0.48672
1.52660	1.51660	1.51660	1.51660	1.51660
**N/A	**N/A	**N/A	0.80000	0.80000
0.69771	0.78500	0.78500	0.79442	0.84569
**N/A	**N/A	**N/A	**N/A	**N/A
0.78000	0.71000	0.66000	0.60000	0.56000
1.39005	1.39005	1.39005	1.39005	1.39000
0.10000	0.10000	0.10000	0.10000	0.10000
0.89500	0.86800	0.83200	0.83200	0.83200
0.51000	0.48000	0.44000	0.41500	0.41500
0.28000	0.27750	0.26000	0.25800	0.24000
0.56500	0.54468	0.56010	0.60000	0.63000
**N/A	**N/A	**N/A	**N/A	0.90000
0.37359	0.38117	0.39999	0.39751	0.41809
1.59995	1.57300	1.54000	1.54000	1.53952
0.60000	0.55000	0.52000	0.52000	0.52000

FORT BEND COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS
Last Ten Tax Years
(UNAUDITED)

	2009	2010	2011	2012	2013
Political Subdivision: (continued)					
Orchard, City of	0.39601	0.39267	0.42380	0.39475	0.37887
Palmer Plantation MUD 1	0.69000	0.73500	0.73500	0.73500	0.75500
Palmer Plantation MUD 2	0.49800	0.51500	0.51500	0.54000	0.54000
Pearland, City of	0.65260	0.66510	0.68510	0.70500	0.70510
Pecan Grove MUD	0.46800	0.55000	0.55000	0.56000	0.65500
Plantation MUD	0.66000	0.66000	0.74000	0.74000	0.74000
Renn Road MUD	0.63000	0.66500	0.69000	0.76000	0.76000
Richmond, City of	0.78650	0.78650	0.78650	0.78650	0.78000
Rosenberg, City of	0.50000	0.50000	0.50000	0.51000	0.50000
Sienna Plantation LID	0.49000	0.49000	0.49000	0.49000	0.49000
Sienna Plantation Management	1.01000	1.01000	1.01000	1.01000	1.01000
Sienna Plantation MUD 2	0.71000	0.71000	0.71000	0.71000	0.71000
Sienna Plantation MUD 3	0.73000	0.72000	0.72000	0.72000	0.71000
Sienna Plantation MUD 4	**N/A	**N/A	**N/A	**N/A	**N/A
Sienna Plantation MUD 6	**N/A	**N/A	**N/A	**N/A	**N/A
Sienna Plantation MUD 10	0.94000	0.94000	0.94000	0.94000	0.94000
Sienna Plantation MUD 12	0.94000	0.94000	0.94000	0.94000	0.94000
Simonton, City of	0.27000	0.27000	0.27000	0.27000	0.26000
Stafford Municipal School District	1.23000	1.11000	1.22000	1.25000	1.25000
Sugar Land, City of	0.30000	0.30000	0.30245	0.30895	0.30895
West Keegans Bayou I.D.	0.12100	1.05000	0.11100	0.10000	0.10000
West Harris County MUD 4	0.95000	0.11100	1.06000	1.09000	1.09000
Wharton County Junior College	0.14666	0.14448	0.14414	0.13821	0.13419
Williams Ranch MUD No 1	**N/A	**N/A	**N/A	**N/A	**N/A
Willow Creek Farms MUD	1.25000	1.25000	1.25000	1.25000	1.25000
Willow Fork Drainage District	0.19000	0.19000	0.19000	0.19000	0.19000
Willow Point MUD	**N/A	**N/A	**N/A	**N/A	1.50000
Woodcreek Reserve MUD	0.60000	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.

2014	2015	2016	2017	2018
0.37887	0.37153	0.34788	0.35668	0.39534
0.75500	0.56000	0.48000	0.48000	0.48000
0.53000	0.49000	0.46000	0.45000	0.45000
0.71210	0.70530	0.68120	0.68506	0.70916
0.65500	0.64000	0.62500	0.61500	0.61500
0.74000	0.68500	0.64500	0.61500	0.61000
0.75000	0.75000	0.72000	0.70000	0.70000
0.77000	0.75500	0.73500	0.71000	0.69990
0.49000	0.47000	0.47000	0.46200	0.43000
0.49000	0.47000	0.45000	0.45000	0.45000
1.01000	1.03000	1.05000	1.05000	1.05000
0.71000	0.65000	0.59000	0.51000	0.46000
0.71000	0.63000	0.59000	0.56000	0.51000
1.01000	1.03000	1.05000	1.05000	1.05000
**N/A	**N/A	**N/A	**N/A	1.05000
0.94000	0.94000	0.84000	0.80000	0.75000
0.94000	0.94000	0.88000	0.87000	0.77000
0.26000	0.24000	0.23000	0.22000	0.24000
1.24005	1.23005	1.23005	1.23005	1.32505
0.31595	0.31595	0.31595	0.31762	0.31762
0.10000	0.09500	0.09400	0.09400	0.09400
1.09000	1.08000	1.00000	1.00000	1.00000
0.12656	0.13028	0.13706	0.13550	0.14346
**N/A	**N/A	**N/A	1.00000	1.00000
1.25000	1.15000	1.09500	1.01000	1.04000
0.19000	0.18500	0.18500	0.18500	0.18500
1.50000	1.50000	1.50000	1.50000	1.48000
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 2019			Fiscal Year 2010		
	Assessed Value	Rank	Percentage of Total Net Assessed Valuation	Assessed Value	Rank	Percentage of Total Net Assessed Valuation
NRG Texas Power LLC	\$ 443,185,440	1	0.67%	\$ 1,849,375,400	1	4.82%
Centerpoint Energy Inc.	321,820,170	2	0.48%	229,576,660	2	0.60%
Katy Mills Mall LTD Partnership	125,972,643	3	0.19%	109,821,870	4	0.29%
AmerisourceBergen Drug Corporation	121,651,480	4	0.18%			
LCFRE Sugar Land Town Square LLC	107,222,689	5	0.16%			
Tramontina USA Inc.	105,711,410	6	0.16%	103,675,510	5	0.27%
PR II Lacenterra LP	87,186,272	7	0.13%			
First Colony Mall LLC	87,022,910	8	0.13%			
Lakepointe Assets LLC	84,341,250	9	0.13%	100,719,790	7	0.26%
Brazos TC-Partnership A LP	81,382,776	10	0.12%			
STC Manufacturing Group				184,837,730	3	0.48%
Texas Instruments, Inc.				101,930,550	6	0.27%
Cardinal Health 411 Inc.				95,834,900	8	0.25%
Fountains Dunhill LLC				82,257,154	9	0.21%
Conocophillips Company				81,863,610	10	0.21%
Subtotal	1,565,497,040		2.36%	2,939,893,174		7.65%
Other taxpayers	64,800,660,469		97.64%	35,465,561,971		92.35%
Total	\$ 66,366,157,509		100.00%	\$ 38,405,455,145		100.00%

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
2009	2010	\$ 191,862,995	\$ 5,404,645	\$ 197,267,640	\$ 194,801,625	98.75%
2010	2011	193,704,140	2,145,553	195,849,693	193,251,015	98.67%
2011	2012	197,913,656	494,083	198,407,739	196,106,467	98.84%
2012	2013	198,853,734	7,696,574	206,550,308	204,426,149	98.97%
2013	2014	220,732,237	434,194	221,166,432	219,405,724	99.20%
2014	2015	231,440,796	9,892,474	241,333,270	239,321,688	99.17%
2015	2016	261,554,958	7,434,862	268,989,820	267,472,379	99.44%
2016	2017	289,365,323	(3,190,216)	286,175,107	284,725,066	99.49%
2017	2018	300,652,187	(4,405,636)	296,246,551	295,032,028	99.59%
2018	2019	309,764,541	(1,720,142)	308,044,400	305,956,939	99.32%

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
\$ 2,281,072	\$ 197,082,698	99.91%	\$ 184,942	0.09%
2,412,208	195,663,222	99.90%	186,471	0.10%
2,121,281	198,227,748	99.91%	179,991	0.09%
1,954,790	206,380,939	99.92%	169,369	0.08%
1,560,992	220,966,716	99.91%	199,715	0.09%
1,720,717	241,042,405	99.88%	290,865	0.12%
1,150,331	268,622,711	99.86%	367,109	0.14%
907,516	285,632,582	99.81%	542,525	0.19%
345,626	295,377,654	99.71%	868,898	0.29%
	305,956,939	99.32%	2,087,461	0.68%

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	Tax Notes	General Obligation Bonds (2)	Total Long-Term Debt (2)
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	\$ 3,808,978	520,033,007	523,841,985
2017	2018	764,828	63,301,599,549	3,302,978	554,929,006	558,231,984
2018	2019	787,858	66,366,157,509	2,786,978	563,797,101	566,584,079

(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
\$ 4,844,023	\$ 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
9,837,541	514,004,444	43,394,237,691	1.21%	0.88%	707
10,968,849	547,263,135	41,690,472,000	1.34%	0.86%	730
10,487,617	556,096,462	45,333,473,000	1.25%	0.84%	719

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
Fiscal Year 2019
(UNAUDITED)

page 1 of 5

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend County	\$ 566,584,079 ⁽¹⁾	100.00%	\$ 566,584,079
<u>Special Districts:</u>			
Big Oaks MUD	13,685,000	100.00%	13,685,000
Blue Ridge West MUD	2,250,000	100.00%	2,250,000
Burney Road MUD	7,725,000	100.00%	7,725,000
Cinco MUD # 1	5,090,959	100.00%	5,090,959
Cinco MUD # 2	9,018,360	100.00%	9,018,360
Cinco MUD # 5	5,734,863	100.00%	5,734,863
Cinco MUD # 7	7,121,266	100.00%	7,121,266
Cinco MUD # 8	9,968,294	100.00%	9,968,294
Cinco MUD # 10	8,678,375	100.00%	8,678,375
Cinco MUD # 12	6,220,356	100.00%	6,220,356
Cinco MUD # 14	17,241,514	100.00%	17,241,514
Cinco Southwest MUD # 1	1,209,825	100.00%	1,209,825
Cinco Southwest MUD # 2	65,951,583	100.00%	65,951,583
Cinco Southwest MUD # 3	56,031,517	100.00%	56,031,517
Cinco Southwest MUD # 4	65,208,820	100.00%	65,208,820
First Colony LID			-
First Colony LID #2			-
First Colony MUD # 9	6,249,415	100.00%	6,249,415
First Colony MUD # 10	11,576,587	100.00%	11,576,587
Fort Bend Co FWSD # 1	23,440,390	100.00%	23,440,390
Fort Bend Co LID # 2	56,881,090	100.00%	56,881,090
Fort Bend Co LID # 6	21,510,250	100.00%	21,510,250
Fort Bend Co LID # 7	34,430,000	100.00%	34,430,000
Fort Bend Co LID # 10	11,378,119	100.00%	11,378,119
Fort Bend Co LID # 11	25,829,291	100.00%	25,829,291
Fort Bend Co LID # 12	11,293,641	100.00%	11,293,641
Fort Bend Co LID # 14	1,503,169	100.00%	1,503,169
Fort Bend Co LID # 15	93,003,893	100.00%	93,003,893
Fort Bend Co LID # 17	49,253,958	100.00%	49,253,958
Fort Bend Co LID # 19	38,303,861	100.00%	38,303,861
Fort Bend Co LID # 20	4,558,720	100.00%	4,558,720
Fort Bend Co Municipal Mgmt # 1	25,761,473	100.00%	25,761,473
Fort Bend Co MUD # 2	13,701,289	100.00%	13,701,289
Fort Bend Co MUD # 5	19,938,860	100.00%	19,938,860
Fort Bend Co MUD # 19	373,204	100.00%	373,204
Fort Bend Co MUD # 21		100.00%	-
Fort Bend Co MUD # 23	54,573,940	100.00%	54,573,940
Fort Bend Co MUD # 24	14,892,123	100.00%	14,892,123
Fort Bend Co MUD # 25	93,035,647	100.00%	93,035,647
Fort Bend Co MUD # 26	6,234,874	100.00%	6,234,874
Fort Bend Co MUD # 30	88,551,429	99.96%	88,516,008
Fort Bend Co MUD # 34	14,101,322	100.00%	14,101,322
Fort Bend Co MUD # 35	27,255,279	100.00%	27,255,279
Fort Bend Co MUD # 41	690,000	100.00%	690,000
Fort Bend Co MUD # 42	5,381,728	100.00%	5,381,728
Fort Bend Co MUD # 46	13,126,152	100.00%	13,126,152
Fort Bend Co MUD # 47	5,293,662	100.00%	5,293,662
Fort Bend Co MUD # 48	21,171,340	100.00%	21,171,340

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
Fiscal Year 2019
(UNAUDITED)

page 2 of 5

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend Co MUD # 49	377,275	100.00%	377,275
Fort Bend Co MUD # 50	62,254,812	100.00%	62,254,812
Fort Bend Co MUD # 57	44,991,261	100.00%	44,991,261
Fort Bend Co MUD # 66	1,585,000	100.00%	1,585,000
Fort Bend Co MUD # 68			-
Fort Bend Co MUD # 69			-
Fort Bend Co MUD # 81	15,260,871	100.00%	15,260,871
Fort Bend Co MUD # 94	3,832,674	100.00%	3,832,674
Fort Bend Co MUD # 106			-
Fort Bend Co MUD # 108			-
Fort Bend Co MUD # 109			-
Fort Bend Co MUD # 111			-
Fort Bend Co MUD # 112			-
Fort Bend Co MUD # 115	7,265,120	100.00%	7,265,120
Fort Bend Co MUD # 116	20,610,406	100.00%	20,610,406
Fort Bend Co MUD # 117			-
Fort Bend Co MUD # 118	31,376,583	100.00%	31,376,583
Fort Bend Co MUD # 119	12,266,443	100.00%	12,266,443
Fort Bend Co MUD # 121	35,408,503	100.00%	35,408,503
Fort Bend Co MUD # 122	16,512,876	100.00%	16,512,876
Fort Bend Co MUD # 123	28,791,228	100.00%	28,791,228
Fort Bend Co MUD # 124	7,302,234	100.00%	7,302,234
Fort Bend Co MUD # 128	80,074,199	100.00%	80,074,199
Fort Bend Co MUD # 129	16,523,798	100.00%	16,523,798
Fort Bend Co MUD # 130	8,914,393	100.00%	8,914,393
Fort Bend Co MUD # 131	7,940,000	100.00%	7,940,000
Fort Bend Co MUD # 132	4,925,000	100.00%	4,925,000
Fort Bend Co MUD # 133	67,002,001	100.00%	67,002,001
Fort Bend Co MUD # 134B	64,387,472	100.00%	64,387,472
Fort Bend Co MUD # 134C	91,574,466	100.00%	91,574,466
Fort Bend Co MUD # 134D	35,605,034	100.00%	35,605,034
Fort Bend Co MUD # 136	3,895,000	100.00%	3,895,000
Fort Bend Co MUD # 137	25,870,000	100.00%	25,870,000
Fort Bend Co MUD # 138	35,523,425	100.00%	35,523,425
Fort Bend Co MUD # 139	11,952,332	100.00%	11,952,332
Fort Bend Co MUD # 140	21,161,449	100.00%	21,161,449
Fort Bend Co MUD # 142	76,232,506	100.00%	76,232,506
Fort Bend Co MUD # 143	36,986,332	100.00%	36,986,332
Fort Bend Co MUD # 144	21,161,964	100.00%	21,161,964
Fort Bend Co MUD # 145	6,284,984	100.00%	6,284,984
Fort Bend Co MUD # 146	37,700,047	100.00%	37,700,047
Fort Bend Co MUD # 147	4,965,000	100.00%	4,965,000
Fort Bend Co MUD # 148	5,910,000	100.00%	5,910,000
Fort Bend Co MUD # 149	23,838,855	100.00%	23,838,855
Fort Bend Co MUD # 151	60,668,167	100.00%	60,668,167
Fort Bend Co MUD # 152	18,333,739	100.00%	18,333,739
Fort Bend Co MUD # 155	30,231,425	100.00%	30,231,425
Fort Bend Co MUD # 156	17,351,768	100.00%	17,351,768
Fort Bend Co MUD # 158	11,648,010	100.00%	11,648,010

FORT BEND COUNTY, TEXAS
DIRECT AND OVERLAPPING DEBT
Fiscal Year 2019
(UNAUDITED)

page 3 of 5

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend Co MUD # 159	4,123,401	100.00%	4,123,401
Fort Bend Co MUD # 161	19,841,250	100.00%	19,841,250
Fort Bend Co MUD # 162	12,301,721	100.00%	12,301,721
Fort Bend Co MUD # 163	8,574,901	100.00%	8,574,901
Fort Bend Co MUD # 165	29,761,489	100.00%	29,761,489
Fort Bend Co MUD # 167	27,183,870	100.00%	27,183,870
Fort Bend Co MUD # 169	650,150	100.00%	650,150
Fort Bend Co MUD # 170	27,629,516	100.00%	27,629,516
Fort Bend Co MUD # 171	44,161,014	100.00%	44,161,014
Fort Bend Co MUD # 172	76,636,595	100.00%	76,636,595
Fort Bend Co MUD # 173	40,019,672	100.00%	40,019,672
Fort Bend Co MUD # 176	6,031,516	100.00%	6,031,516
Fort Bend Co MUD # 182	43,059,968	100.00%	43,059,968
Fort Bend Co MUD # 184	5,295,000	100.00%	5,295,000
Fort Bend Co MUD # 185	33,114,614	100.00%	33,114,614
Fort Bend Co MUD # 187	36,420,276	100.00%	36,420,276
Fort Bend Co MUD # 192	3,416,573	100.00%	3,416,573
Fort Bend Co MUD # 194	34,167,942	100.00%	34,167,942
Fort Bend Co MUD # 199	3,053,719	100.00%	3,053,719
Fort Bend Co MUD # 215	19,994,998	100.00%	19,994,998
Fort Bend Co WC&ID # 3	2,354,817	100.00%	2,354,817
Fort Bend Co WC&ID # 8	1,662,817	100.00%	1,662,817
Fort Bend Parkway Road Dist	-		-
Fulshear MUD # 1	19,706,895	100.00%	19,706,895
Fulshear MUD # 3A	14,497,107	100.00%	14,497,107
Grand Lakes MUD # 1	8,368,078	100.00%	8,368,078
Grand Lakes MUD # 2	4,490,000	100.00%	4,490,000
Grand Lakes MUD # 4	10,915,233	100.00%	10,915,233
Grand Lakes WC&ID	2,915,000	100.00%	2,915,000
Grand Mission MUD # 1	31,537,117	100.00%	31,537,117
Grand Mission MUD # 2	28,712,874	100.00%	28,712,874
Imperial Redevelopment Dist	28,919,563	100.00%	28,919,563
Palmer Plantation MUD # 2	4,462,720	100.00%	4,462,720
Pecan Grove MUD	50,030,000	100.00%	50,030,000
Plantation MUD	4,285,000	100.00%	4,285,000
Sienna Plantation Levee Improvement Dist	122,654,353	100.00%	122,654,353
Sienna Plantation Management District	34,230,440	100.00%	34,230,440
Sienna Plantation MUD # 2	11,018,641	100.00%	11,018,641
Sienna Plantation MUD # 3	30,370,160	100.00%	30,370,160
Sienna Plantation MUD # 4	44,297,744	100.00%	44,297,744
Sienna Plantation MUD # 10	58,553,069	100.00%	58,553,069
Sienna Plantation MUD # 12	56,260,370	100.00%	56,260,370
Woodcreek Reserve MUD	17,445,000	100.00%	17,445,000
County Line Special Districts:			
Brazoria-Fort Bend Co MUD # 1	63,779,151	42.65%	27,201,808
Brazoria County MUD # 22	23,850,533	0.22%	52,471
Chelford City MUD	7,240,000	55.84%	4,042,816
Cimarron MUD	25,867,929	4.74%	1,226,140
Cinco MUD # 3	5,210,291	86.53%	4,508,465
Cinco MUD # 6	5,305,299	60.13%	3,190,076
Cinco MUD # 9	5,937,087	56.92%	3,379,390
Cornerstones MUD	4,391,565	15.31%	672,349

FORT BEND COUNTY, TEXAS**DIRECT AND OVERLAPPING DEBT****Fiscal Year 2019****(UNAUDITED)**

page 4 of 5

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
Fort Bend Co WC&ID # 2	96,234,136	98.20%	94,501,922
Fort Bend-Waller Cos MUD # 2	19,427,075	13.85%	2,690,650
Fort Bend-Waller Cos MUD # 3	13,269,565	95.65%	12,692,339
Harris-Fort Bend MUD # 1	12,009,287	86.52%	10,390,435
Harris-Fort Bend Cos MUD # 3	35,781,844	1.35%	483,055
Harris-Fort Bend Cos MUD # 4			-
Harris-Fort Bend Cos MUD # 5	17,213,971	96.95%	16,688,945
Harris County MUD # 393	9,532,979	8.97%	855,108
Katy Management District # 1	545,000	70.26%	382,917
Kingsbridge MUD	18,410,000	97.20%	17,894,520
Mission Bend MUD #1	1,981,820	53.23%	1,054,923
North Mission Glen MUD	19,253,214	99.21%	19,101,114
Renn Road MUD	6,045,624	32.27%	1,950,923
West Harris Co MUD # 4	1,550,000	19.68%	305,040
Williams Ranch MUD # 1	3,000,000	100.00%	3,000,000
Willow Creek Farms MUD	28,988,863	5.79%	1,678,455
Willow Fork Drainage District	35,893,665	92.60%	33,237,534
Willow Point MUD	10,385,000	99.99%	10,383,962
Total Special District Debt (2)			<u><u>\$ 3,644,422,036</u></u>
Cities:			
Arcola, City of	3,095,000	100.00%	\$ 3,095,000
Beasley, City of	183,000	100.00%	183,000
Kendleton, City of	1,625,000	100.00%	1,625,000
Meadows Place, City of	182,881	100.00%	182,881
Needville, City of	310,455	100.00%	310,455
Richmond, City of	35,225,000	100.00%	35,225,000
County Line Cities:			
Rosenberg, City of	34,590,608	100.00%	34,590,608
Sugar Land, City of	186,947,788	100.00%	186,947,788
Stafford, City of			-
Houston, City of	3,428,037,748	0.47%	16,111,777
Katy, City of	22,790,000	37.74%	8,600,946
Missouri City, City of	80,479,363	94.86%	76,342,724
Pearland, City of	311,212,906	4.87%	15,156,069
Total Cities			<u><u>\$ 378,371,248</u></u>
School Districts:			
Fort Bend ISD	1,040,469,946	100.00%	\$ 1,040,469,946
Lamar CISD	1,039,230,000	100.00%	1,039,230,000
Needville ISD	49,628,626	100.00%	49,628,626
County Line School Districts:			
Brazos ISD	12,791,597	58.85%	7,527,855
Katy ISD	1,843,845,000	36.78%	678,166,191
Stafford MSD	99,279,487	99.62%	98,902,225
Total School Districts			<u><u>\$ 2,913,924,843</u></u>
Other:			
Houston Community College System	560,480,000	4.06%	\$ 22,755,488
Total Other			<u><u>\$ 22,755,488</u></u>



Summary of Total Estimated Overlapping Debt:

Special Districts	\$ 3,644,422,036
Cities	378,371,248
School Districts	2,913,924,843
Other	<u>22,755,488</u>
Estimated Overlapping Debt	<u>\$ 6,959,473,615</u>

Fort Bend County

Fort Bend County - Direct Obligations	566,584,079 ⁽¹⁾
Total Direct and Estimated Overlapping Debt	<u>\$ 7,526,057,694</u>

(1) County debt outstanding as of September 30, 2019. 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.

FORT BEND COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS
(UNAUDITED)

	2010	2011	2012	2013
Assessed value of real property	\$ 33,574,551,064	\$ 32,877,992,163	\$ 33,530,169,247	\$ 34,906,683,521
Assessed value of personal and other property	<u>4,830,904,081</u>	<u>4,490,051,633</u>	<u>4,504,317,865</u>	<u>4,533,263,533</u>
Total assessed value	<u>\$ 38,405,455,145</u>	<u>\$ 37,368,043,796</u>	<u>\$ 38,034,487,112</u>	<u>\$ 39,439,947,054</u>
Debt Limit, 25% of real property	\$ 8,393,637,766	\$ 8,219,498,041	\$ 8,382,542,312	\$ 8,726,670,880
Amount of debt applicable to debt limit	343,448,573	330,308,251	381,602,454	364,812,865
Less: Assets available in Debt Service Funds for payment of principal	<u>4,844,023</u>	<u>5,169,725</u>	<u>3,977,092</u>	<u>2,461,472</u>
Total amount of debt applicable to debt limit	<u>338,604,550</u>	<u>325,138,526</u>	<u>377,625,362</u>	<u>362,351,393</u>
Legal Debt Margin	<u>\$ 8,055,033,216</u>	<u>\$ 7,894,359,515</u>	<u>\$ 8,004,916,950</u>	<u>\$ 8,364,319,487</u>
Total net debt applicable to to the limit as a percentage of debt limit	4.03%	3.96%	4.50%	4.15%

Source of data: Fort Bend County Central Appraisal District and County Tax Assessor/Collector.

2014	2015	2016	2017	2018	2019
\$ 36,962,606,903	\$ 40,220,320,218	\$ 47,990,163,282	\$ 53,266,960,793	\$ 56,833,812,604	\$ 59,638,384,151
<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>6,467,786,945</u>	<u>6,727,773,358</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>	<u>\$ 63,301,599,549</u>	<u>\$ 66,366,157,509</u>
\$ 9,240,651,726	\$ 10,055,080,055	\$ 11,997,540,821	\$ 13,316,740,198	\$ 14,208,453,151	\$ 14,909,596,038
347,708,537	376,265,782	473,004,495	520,033,007	554,929,006	563,797,101
<u>2,739,786</u>	<u>2,764,772</u>	<u>1,071,278</u>	<u>9,837,541</u>	<u>10,968,849</u>	<u>10,487,617</u>
<u>344,968,751</u>	<u>373,501,010</u>	<u>471,933,217</u>	<u>510,195,466</u>	<u>543,960,157</u>	<u>553,309,484</u>
<u>\$ 8,895,682,975</u>	<u>\$ 9,681,579,045</u>	<u>\$ 11,525,607,604</u>	<u>\$ 12,806,544,732</u>	<u>\$ 13,664,492,994</u>	<u>\$ 14,356,286,554</u>
3.73%	3.71%	3.93%	3.83%	3.83%	3.71%

FORT BEND COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
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%
2018	764,828	41,690,472,000	54,510	4.1%
2019	787,858	45,333,473,000	57,540	4.0%

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 2019</u>		<u>Fiscal Year 2010</u>	
	<u>Local Employees</u>	<u>Rank</u>	<u>Local Employees</u>	<u>Rank</u>
Fort Bend ISD	9,843	1	10,400	1
Lamar CISD	4,600	2	3,083	3
Fort Bend County	2,941	3	2,223	4
Methodist Sugar Land Hospital	2,637	4	1,346	7
Schlumberger Technology Corp.	2,007	5	2,100	5
Fluor Corporation	1,410	6	3,212	2
Richmond State School	1,300	7	1,389	6
United Parcel Service	1,200	8	938	10
Nalco Company	1,100	9		
Texana Center	867	10		
Texas Department of Criminal Justice			1,155	8
Texas Instruments			1,100	9
	<u>27,905</u>		<u>26,946</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)**

Function	Full-Time Equivalent Employees as of September 30				
	2010	2011	2012	2013	2014
General administration	222.89	237.35	224.31	225.71	237.51
Financial administration	117.58	118.58	114.75	114.75	120.00
Administration of justice *	261.90	266.60	412.41	414.80	429.09
Construction and maintenance	275.21	276.06	266.59	267.71	273.60
Health and human services	160.42	160.52	160.25	163.61	165.84
Cooperative services	14.00	13.00	12.00	12.00	12.00
Public safety	782.07	785.87	785.13	791.98	802.95
Parks and recreation	22.25	22.67	23.20	23.00	27.34
Libraries and education	172.00	218.00	224.00	232.74	232.19
Total Full-Time Equivalents	2,028.32	2,098.65	2,222.64	2,246.30	2,300.52

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				
2015	2016	2017	2018	2019
242.50	253.27	271.57	288.74	297.53
121.00	127.14	135.14	130.71	132.43
445.02	485.44	506.31	679.20	707.50
269.87	275.19	280.78	281.05	291.41
174.64	199.81	209.40	249.08	261.64
12.00	11.70	11.70	11.70	11.00
805.50	821.01	846.67	991.26	1,008.78
35.81	36.98	39.06	44.04	43.68
234.86	227.28	235.97	260.12	255.00
<u>2,341.20</u>	<u>2,437.82</u>	<u>2,536.60</u>	<u>2,935.90</u>	<u>3,008.97</u>

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General Administration				
Full-time equivalent count	222.89	239.80	229.55	225.71
Documents filed with County Clerk	326,919	260,017	325,059	184,074
Copies issued by County Clerk	72,300	66,852	N/A	N/A
Technical support calls to IT	18,394	26,020	21,350	N/A
County web-site visits (avg/day)	6,960	7,519	8,175	8,740
Medical claims filed with Risk Management	57,433	56,734	68,234	54,698
On the job accident claims to Risk Management	177	149	178	168
Voter registrations	20,579	20,579	30,381	36,715
Early voting as a percentage of turnout	61.2%	60.0%	36.0%	73.0%
Job openings	317	317	310	403
Employee service awards				
5 years	97	104	157	173
10 years	60	101	76	74
15 years	38	36	54	44
20 years	17	31	36	36
25 years	15	19	20	19
30 years	2	7	12	11
35 years	-	1	4	2
Responses to posted job openings	15,266	15,266	10,564	8,972
Pieces of mail processed	1,800,000	1,800,000	1,800,000	1,800,000
Facilities service requests (avg/month)	306	330	370	343
Bids, RFP's, & RFQ's solicited	124	90	62	85
Purchase orders issued	13,469	12,830	12,023	11,324
Public Transportation trips	180,409	247,324	320,642	373,685
Records Management				
On site storage (cubic footage)	276	421	857	968
Off site storage (cubic footage)	12,704	8,219	10,842	10,235
Financial Administration				
Full-time equivalent count	116.58	118.58	114.75	114.75
Cash receipts processed (count)	7,800	7,656	8,210	9,470
Checks processed (count)	120,000	120,000	51,384	52,242
Expenditures to budget ratio	-9.00%	1.00%	N/A	(0)
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)	10	10	10	10
Journal entry count (estimated)	1,000	1,000	1,056	925

Source of data: various County departments

2014	2015	2016	2017	2018	2019
237.51	242.50	253.27	271.57	288.74	297.53
142,784	147,236	144,327	144,172	143,692	145,614
11,689	16,394	17,148	N/A	19,317	21,100
N/A	N/A	N/A	N/A	19,689	N/A
7,960	8,794	9,979	13,332	12,136	10,857
55,301	59,264	55,375	N/A	56,004	N/A
184	181	166	167	154	206
25,976	32,265	43,285	N/A	33,768	N/A
45.0%	55.4%	N/A	N/A	51.6%	N/A
398	391	397	327	305	570
188	120	103	121	129	185
71	78	71	100	112	123
62	54	75	56	56	56
33	40	30	36	36	51
20	22	22	20	19	22
8	14	15	11	15	10
-	0	2	7	5	3
18,976	21,732	22,438	40,217	33,000	36,926
1,719,770	1,498,773	1,465,761	1,345,878	1,365,902	1,311,081
418	402	467	625	627	883
71	N/A	N/A	N/A	101	N/A
11,240	N/A	N/A	N/A	11,773	N/A
389,272	382,742	391,372	381,388	392,615	407,257
695	N/A	N/A	N/A	N/A	N/A
10,239	N/A	N/A	N/A	17,188	N/A
120.00	121.00	127.14	133.00	130.71	132.43
9,171	9,731	8,922	9,243	10,935	11,298
32,081	30,713	61,811	65,000	93,299	67,313
-5.00%	1.01%	1.16%	1.00%	0.98%	97.60%
Yes	Yes	Yes	Yes	TBD	Yes
Yes	Yes	Yes	Yes	Yes	Yes
12	12	10	10	10	10
937	969	1,067	1,089	1,124	1,062

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Administration of Justice				
Full-time equivalent count	261.90	266.60	266.41	267.20
Child Support case inquiries	49,635	52,100	50,150	36,328
Passport applications (count)	2,792	2,144	2,909	4,562
Passport fees collected	\$ 69,805	\$ 53,600	\$ 72,725	\$ 114,050
Worthless check clearance rate	97.80%	84.40%	91.20%	79.00%
Felony case disposition rate	101.20%	93.50%	91.90%	100.00%
Misdemeanor case disposition rate	N/A	N/A	N/A	N/A
Misdemeanor case dispositions	96.6	116.6	111.0	102.2
Community Service rehabilitation hours	77,578	73,456	70,270	70,605
Justice Court case filings - Precinct 1 Place 1	5,592	5,170	5,582	4,646
Justice Court case filings - Precinct 1 Place 2	9,377	9,905	11,513	11,581
Justice Court case filings - Precinct 2	7,577	7,000	6,851	6,616
Justice Court case filings - Precinct 3	19,952	20,739	19,895	18,744
Justice Court case filings - Precinct 4	8,517	7,195	5,041	6,064
Justice Court cases disposed - Precinct 1 Place 1	6,262	4,724	4,615	4,913
Justice Court cases disposed - Precinct 1 Place 2	8,537	10,441	10,274	11,938
Justice Court cases disposed - Precinct 2	5,275	5,100	7,239	5,429
Justice Court cases disposed - Precinct 3	16,215	15,821	16,647	16,656
Justice Court cases disposed - Precinct 4	7,502	7,744	4,414	8,338
Construction and Maintenance				
Full-time equivalent count	275.21	276.06	266.59	267.71
Building & right-of-way permits issued	4,826	4,260	5,032	6,400
Tonnage of recyclable diverted from landfills	676	676	702	687
Pounds of hazardous materials collected	160,450	160,500	184,943	176,840
Mileage of drainage channel maintained	2,150	1,850	2,100	2,200
Mileage of county roads - unincorporated areas	1,600	1,664	1,655	1,703
New County road miles constructed - unincorporated areas	N/A	20	85	80
Health and Human Services				
Full-time equivalent count	160.42	160.52	160.25	163.61
Number of clients receiving Social Service assistance annually	6,012	5,924	7,074	N/A
Number of child immunizations annually	11,776	11,367	8,316	5,417
Number of reportable diseases documented	3,175	1,360	1,181	1,142
Number of food establishments inspected	787	986	1,192	1,301
Number of septic system applications submitted	361	360	373	438
Number of licensed aerobic systems	6,203	6,588	6,915	7,364
Number of citations issued for aerobic system non-compliance	3,500	3,535	6,695	6,224
Number of EMS incident responses	26,677	26,850	29,774	31,426
Number of stray animals impounded	4,323	4,141	4,854	4,586
Number of stray animals euthanized	3,599	3,408	3,930	3,252
Number of stray animals adopted	727	733	604	1,154
Indigent healthcare clients - annual	2,996	2,622	2,325	2,153

2014	2015	2016	2017	2018	2019
281.09	298.02	328.44	345.71	476.37	499.87
33,908	34,971	36,468	40,130	38,540	45,182
6,061	6,638	8,821	9,162	7,952	10,860
\$ 151,525	\$ 165,950	\$ 220,525	\$ 229,050	\$ 241,210	\$ 412,214
95.00%	98.00%	95.00%	77.00%	118.00%	78.00%
84.00%	84.00%	99.00%	90.00%	93.00%	90.00%
N/A	N/A	N/A	N/A	N/A	N/A
93.0	103.0	107.0	105.0	86.0	90.0
89,853	85,296	85,586	78,000	91,184	83,071
3,772	4,234	3,916	3,976	3,975	3,963
10,955	10,365	11,306	12,433	13,797	11,323
5,548	5,583	7,115	6,839	6,776	17,164
13,463	15,968	12,361	13,131	15,474	15,834
3,473	4,607	6,993	7,067	9,569	10,063
3,651	4,184	3,808	4,064	3,647	3,618
10,564	9,828	10,098	10,597	12,024	10,311
4,902	9,702	5,989	6,009	5,310	5,083
15,425	18,775	11,798	12,454	12,502	13,804
3,745	4,494	5,302	5,083	6,984	8,199
273.60	269.87	275.19	280.78	281.05	291.41
7,368	8,961	5,212	5,477	6,671	6,020
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
2,200	2,000	2,500	2,000	2,200	200
1,762	1,815	1,837	1,882	1,914	1,941
60	75	75	20	30	28
165.84	174.64	199.81	209.40	227.08	261.64
N/A	N/A	N/A	N/A	N/A	N/A
5,000	10,330	10,924	12,520	10,350	9,694
1,250	1,250	1,598	2,013	1,900	1,802
1,403	1,584	2,799	3,312	3,709	3,441
470	471	498	467	490	424
6,776	7,068	7,686	8,086	8,318	8,735
3,523	4,889	4,372	4,631	4,188	4,333
29,414	N/A	24,750	N/A	30,631	N/A
3,867	3,580	3,757	3,386	3,658	4,217
2,498	895	811	773	644	190
935	1,336	1,771	1,784	1,845	1,710
1,997	1,699	2,228	2,024	1,447	2,078

FORT BEND COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Function</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Cooperative Services				
Full-time equivalent count	14.00	13.00	12.00	12.00
Veterans' Services clients	645	619	479	503
Veterans' Services claims submitted	348	225	249	337
Public Safety				
Full-time equivalent count	776.07	779.87	785.13	791.98
Number of civil processes received annually				
Constable Precinct 1	16,093	16,434	15,070	14,510
Constable Precinct 2	5,550	6,921	7,660	6,606
Constable Precinct 3	8,963	8,963	6,927	5,475
Civil Process 24 hour success rate				
Constable Precinct 4	78%	75%	84%	85%
TCLEOSE training hours held per officer	1,014	1,203	1,196	1,361
Homeland security grant funds expended	\$ 5,004,054	\$ 355,927	\$ 3,586,852	\$ 2,692,134
Fire calls responded to annually	5,584	7,901	7,842	7,388
Parks and Recreation				
Full-time equivalent count	22.25	22.67	23.20	23.00
Number of facility rentals annually	651	818	908	990
Number of park reservations annually	955	918	1,010	1,111
Libraries and Education				
Full-time equivalent count	172.00	218.00	224.00	232.74
Number of library transactions annually	4,732,773	4,890,834	5,094,324	7,098,423
Library circulation items per capita	1.65	1.51	1.58	1.65

2014	2015	2016	2017	2018	2019
12.00	12.00	11.70	11.70	11.70	11.00
471	448	668	671	772	756
376	N/A	N/A	N/A	343	N/A
802.95	805.50	821.01	846.67	991.26	1,008.78
13,906	13,684	15,603	16,268	17,088	15,344
6,861	7,135	N/A	N/A	8,526	N/A
3,264	2,867	N/A	N/A	6,658	N/A
85%	N/A	N/A	N/A	N/A	N/A
1,246	1,258	1,249	1,318	1,309	1,427
\$ 2,790,449	\$ 2,146,261	\$ 2,454,267	\$ 2,774,702	\$ 2,511,198	\$ 2,511,198
N/A	N/A	N/A	N/A	N/A	N/A
27.34	35.81	36.98	39.06	44.04	43.68
1,939	3,126	3,766	3,850	4,160	5,233
1,222	1,688	2,410	2,550	2,255	2,781
230.13	232.26	224.68	233.37	257.40	251.92
7,108,212	7,253,708	7,426,609	7,070,627	6,886,695	6,796,560
1.68	1.59	1.43	1.40	1.50	1.50

FORT BEND COUNTY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY ACTIVITY
LAST TEN FISCAL YEARS
(UNAUDITED)

Function	2010	2011	2012	2013
General administration	\$ 27,725,376	\$ 30,424,429	\$ 31,053,685	\$ 38,511,978
Financial administration	8,103,759	7,551,132	8,049,094	8,071,200
Administration of justice	189,617,993	213,531,972	211,029,100	212,162,704
Construction and maintenance	850,839,272	919,567,377	973,992,987	1,028,923,374
Health and human services	16,185,268	20,751,252	22,661,709	23,996,133
Cooperative services	2,300,936	2,312,616	2,342,593	2,349,882
Public safety	29,744,390	30,849,243	33,796,158	35,412,137
Parks and recreation	18,276,965	18,871,156	19,754,283	23,483,574
Libraries and education	41,604,572	48,525,974	49,423,344	52,890,523
Health and wellness clinic		88,810	677,097	721,184
Total	\$ 1,184,398,531	\$ 1,292,473,961	\$1,352,780,050	\$1,426,522,689

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.

2014	2015	2016	2017	2018	2019
\$ 47,788,376	\$ 47,712,406	\$ 62,504,936	\$ 66,298,660	\$ 77,409,065	\$ 69,789,897
8,062,148	8,006,260	7,998,874	8,552,805	8,538,368	8,615,141
210,533,760	211,691,340	216,307,886	240,771,460	252,419,868	265,253,690
1,072,802,682	1,017,211,011	1,707,617,590	1,828,669,535	1,906,136,981	2,016,947,599
24,798,446	26,937,313	31,860,971	35,246,582	41,380,338	66,123,236
2,349,882	2,331,532	2,346,000	2,361,327	2,349,327	2,400,410
37,482,448	37,753,040	40,167,926	41,802,931	43,451,235	43,931,680
28,995,973	30,901,307	31,434,794	40,870,259	45,837,292	49,168,896
56,294,393	56,737,602	57,276,109	58,373,926	67,565,457	70,991,872
721,184	726,989	803,133	803,133	803,133	803,133
<u>\$ 1,489,829,292</u>	<u>\$1,440,008,800</u>	<u>\$2,158,318,219</u>	<u>\$2,323,750,618</u>	<u>\$2,445,891,064</u>	<u>\$2,594,025,554</u>

