

# BRAZORIA COUNTY, TEXAS

## MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended  
September 30, 2024

**BRAZORIA COUNTY, TEXAS**  
**MONTHLY UNAUDITED FINANCIAL REPORT**

Prepared by

**BRAZORIA COUNTY AUDITOR**

Kaysie Stewart, CPA  
County Auditor

**BRAZORIA COUNTY, TEXAS**  
**Unaudited Monthly Financial Report**

As of  
September 30, 2024

**TABLE OF CONTENTS**

County Auditor’s Letter of Transmittal	Page 4
--	-----------

**BUDGET STATUS**

Charts:

❖ Sales Tax	
- Brazoria County, by month by year	5
Schedule of Revenues – Selected Funds – Budget and Year-to-Date Actual <i>Local Govt Code §114.023(b)(4) and §114.025(a)(1)</i>	6
Schedule of Expenditures – Selected Funds - Budget and Year-to-Date Actual <i>Local Govt Code §114.023(b)(4), (b)(7)) and §114.025(a)(1)</i>	9

**FINANCIAL STATEMENTS**

Balance Sheets ( <i>Local Govt Code §114.023(b)(2) and §114.025(a)(2) and (a)(3)</i> )	
❖ Selected Funds	21
Statement of Changes in Fund Balance ( <i>Local Govt Code §114.023(b)(3) and §114.025(a)(2)</i> )	
❖ Selected Funds	22

**SCHEDULES**

Transfers – all funds ( <i>Local Govt Code §114.023(b)(5)</i> )	23
Debt Service Schedule ( <i>Local Govt Code §114.023(b)(6)</i> )	24

*Note: Charts and other information provided in accordance with (Local Govt Code §114.023(b)(1) and §114.025 (a)(5))*

**KAYSIE STEWART, CPA**  
BRAZORIA COUNTY AUDITOR  
237 E. LOCUST, SUITE 403  
ANGLETON, TX 77515



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Houston (281) 756-1276

October 22, 2024

The Board of Judges  
The Commissioners' Court  
Brazoria County, Texas

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Brazoria County, Texas as of and for the twelve months ended September 30, **2024** is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. These statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles.

Due to the size of the county, and the significant volume of financial information contained in the books and records, our office has chosen not to present each fund individually monthly. Rather, we have identified a group of funds composed of two of the County's major funds and their sub-funds (General, Road and Bridge), along with other funds which are typically brought before Court on a budgetary basis (Law Library, Mosquito Control, and Airport). Should you desire to see detailed information contained in a fund which has not been identified as most relevant for monthly presentation, please contact my office and we will be happy to assist you.

Current and historical data related to the County's half cent sales tax is provided for your reference. The Schedule of Revenues shows the budgeted amounts versus the year-to-date actual balances. The Schedule of Expenditures included herein shows the adjusted budget, the year-to-date activity, current encumbrance, and the remainder in the budget. Included in the Financial Statements are balance sheets for the General Fund, Road & Bridge Fund, Law Library Fund, Mosquito Control Fund, and Airport Fund. The Statement of Changes in Fund Balance shows balances on hand at the beginning and end of the month for the General Fund, Road & Bridge Fund, Law Library Fund, Mosquito Control Fund, and Airport Fund. The schedule of transfers includes all funds. The Debt Service Payment Schedule is also presented for your reference, for fiscal year 2024. Our intention is for this reporting to be useful for you, so we welcome your suggestions for the contents of this submission.

This report is designed to provide a general overview of Brazoria County's finances for all those with an interest in the County's finances at a specific point during the fiscal year. However, the reader should note that the report does not include those disclosures associated with, and usually made a part of, audited financial statements. Additionally, due to the statutory duties of the County Auditor, I am not independent with regard to these financial reports as defined by the professional standards of the American Institute of Certified Public Accountants. However, these financial statements were prepared, and the financial accounting records were maintained with objectivity and due professional care. Questions concerning any of the information provided in this report should be addressed to Brazoria County Auditor, 237 E. Locust, Suite 403 Angleton, Texas 77515.

Respectfully submitted,

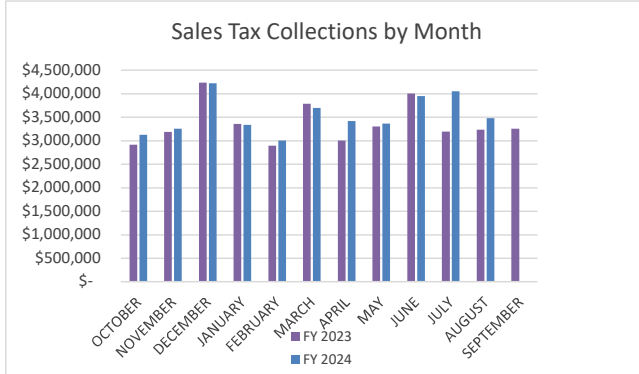
*Kaysie Stewart*

Kaysie Stewart, CPA  
Brazoria County Auditor

**BRAZORIA COUNTY HALF CENT SALES TAX**  
**Fiscal Year Ended September 30, 2024**

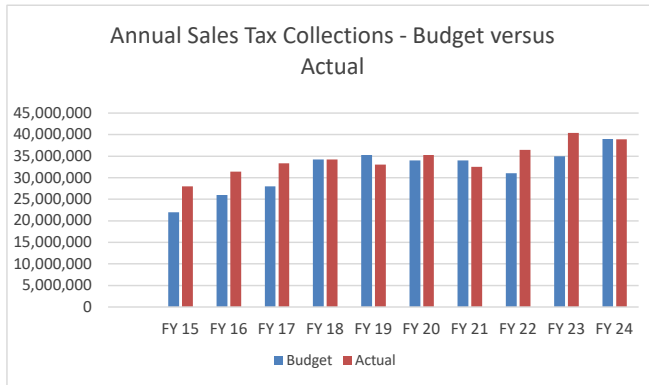
**CURRENT SALES TAX COLLECTIONS COMPARISON**

	FY 2023	FY 2024	DIFF	%
OCTOBER	\$ 2,918,977	\$ 3,129,605	\$ 210,628	7.22%
NOVEMBER	\$ 3,187,114	\$ 3,258,002	\$ 70,888	2.22%
DECEMBER	\$ 4,235,575	\$ 4,222,460	\$ (13,115)	-0.31%
JANUARY	\$ 3,358,801	\$ 3,336,617	\$ (22,184)	-0.66%
FEBRUARY	\$ 2,896,108	\$ 3,005,923	\$ 109,815	3.79%
MARCH	\$ 3,784,669	\$ 3,699,623	\$ (85,046)	-2.25%
APRIL	\$ 3,004,854	\$ 3,422,540	\$ 417,686	13.90%
MAY	\$ 3,304,495	\$ 3,365,688	\$ 61,193	1.85%
JUNE	\$ 4,007,709	\$ 3,946,694	\$ (61,015)	-1.52%
JULY	\$ 3,198,125	\$ 4,050,506	\$ 852,381	26.65%
AUGUST	\$ 3,237,062	\$ 3,480,157	\$ 243,095	7.51%
SEPTEMBER	\$ 3,255,439			
<b>TOTAL</b>	<b>\$ 40,388,928</b>	<b>\$ 38,917,815</b>	<b>\$ 1,784,326</b>	<b>58.41%</b>



**SALES TAX HISTORY BY MONTH REMITTED TO COUNTY**

Month Collected/ Month Remitt	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
OCT / DEC	1,916,231	2,173,364	2,370,762	2,761,724	2,688,403	2,903,267	2,470,404	2,675,997	2,918,977	3,129,605
NOV / JAN	2,008,770	2,236,932	2,836,834	2,628,696	2,445,797	2,959,313	2,329,923	2,915,362	3,187,114	3,258,002
DEC / FEB	2,923,787	3,183,078	3,025,724	3,355,280	3,223,811	4,879,325	3,191,485	3,417,308	4,235,575	4,222,460
JAN / MAR	2,201,924	2,603,433	2,403,784	2,469,154	2,419,518	2,650,236	2,289,106	2,582,007	3,358,801	3,336,617
FEB / APR	2,045,674	2,299,393	2,848,424	2,547,052	2,463,806	2,525,579	2,180,322	2,674,322	2,896,108	3,005,923
MAR / MAY	2,614,470	2,864,527	3,217,762	3,215,527	3,070,484	3,165,793	3,066,626	3,446,518	3,784,669	3,699,623
APR / JUN	2,404,823	2,689,329	2,606,749	2,813,563	2,559,583	3,284,410	2,830,660	2,936,560	3,004,854	3,422,540
MAY / JUL	2,206,575	2,694,989	2,774,951	2,825,395	2,707,673	2,645,958	2,722,243	3,017,869	3,304,495	3,365,688
JUN / AUG	2,736,537	3,015,791	3,543,149	3,029,214	2,787,642	3,003,985	2,982,129	3,441,777	4,007,709	3,946,694
JUL / SEPT	2,403,914	2,200,027	2,442,438	2,577,899	2,939,101	2,319,781	2,738,182	2,968,517	3,198,125	4,050,506
AUG / OCT	2,220,279	2,861,537	2,349,851	3,077,481	2,761,600	2,300,406	2,727,955	3,097,322	3,237,062	3,480,157
SEP / NOV	2,322,636	2,561,914	2,891,665	2,894,158	2,952,287	2,592,087	3,024,952	3,277,671	3,255,439	-



**SALES TAX BY FISCAL YEAR**

	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Budget	22,000,000	26,000,000	28,000,000	34,250,000	35,250,000	34,000,000	34,000,000	31,000,000	35,000,000	39,000,000
Actual	28,005,620	31,384,316	33,312,092	34,195,142	33,019,705	35,230,141	32,553,987	36,451,230	40,388,928	38,917,815



# Aggregate Revenue for Year 2024

10/01/2023 thru 09/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
<b>Fund: 10000-General Fund</b>					
Tax Revenue	106,707,687	-	106,707,687	103,966,598	(2,741,089)
Other Constitutional Tax	39,000,000	2,476,300	41,476,300	35,487,658	(5,988,642)
Penalty and Interest	600,000	-	600,000	689,953	89,953
Licenses and Permits	2,137,100	90,000	2,227,100	2,144,728	(82,372)
Grant Revenue	214,000	-	214,000	374,820	160,820
Shared Revenue	739,000	15,000	754,000	681,726	(72,274)
Fees of Office	7,466,100	120,000	7,586,100	6,778,681	(807,419)
Library Revenue Fees	66,500	-	66,500	71,208	4,708
Road and Bridge Fees	-	-	-	27,120	27,120
Legislative Fees	935,910	140,000	1,075,910	1,008,278	(67,632)
Other Fees	1,763,200	-	1,763,200	787,745	(975,455)
Fines and Forfeitures	2,632,900	-	2,632,900	2,381,110	(251,790)
Investment Income	3,953,811	950,000	4,903,811	5,187,290	283,479
Sale of Assets	21,000	-	21,000	22,335	1,335
Contributions	-	17,000	17,000	4,210	(12,790)
Miscellaneous Revenue	2,620,600	285,100	2,905,700	3,182,488	276,788
Transfers	113,678	-	113,678	29,157	(84,521)
<b>Total Fund: 10000</b>	<b>168,971,486</b>	<b>4,093,400</b>	<b>173,064,886</b>	<b>162,825,106</b>	<b>(10,239,780)</b>
<b>Fund: 10200-Juv Prob Fees</b>					
Other Fees	30,000	-	30,000	5,412	(24,588)
Investment Income	500	-	500	2,539	2,039
<b>Total Fund: 10200</b>	<b>30,500</b>	<b>-</b>	<b>30,500</b>	<b>7,950</b>	<b>(22,550)</b>
<b>Fund: 10300-Unclaimed Juvenile Restitution</b>					
Fines and Forfeitures	-	-	-	8	8
<b>Total Fund: 10300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>8</b>
<b>Fund: 10350-Sheriff Special Response Team</b>					
Investment Income	200	-	200	1,959	1,759
<b>Total Fund: 10350</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>1,959</b>	<b>1,759</b>
<b>Fund: 10400-Env Health-Retail Food Permits</b>					
Licenses and Permits	110,000	3,000	113,000	119,090	6,090
Transfers	115,000	-	115,000	115,000	-
<b>Total Fund: 10400</b>	<b>225,000</b>	<b>3,000</b>	<b>228,000</b>	<b>234,090</b>	<b>6,090</b>
<b>Fund: 10500-District Clerk Contingency</b>					
Other Fees	-	-	-	465	465
Investment Income	15,000	-	15,000	76,518	61,518
<b>Total Fund: 10500</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>76,983</b>	<b>61,983</b>
<b>Fund: 10600-Fire Training Field</b>					
Investment Income	200	-	200	1,615	1,415
<b>Total Fund: 10600</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>1,615</b>	<b>1,415</b>



# Aggregate Revenue for Year 2024

10/01/2023 thru 09/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
<b>Fund: 10700-Parks Special Events</b>					
Investment Income	1,000	-	1,000	3,727	2,727
Contributions	5,000	-	5,000	2,178	(2,822)
<b>Total Fund: 10700</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>5,905</b>	<b>(95)</b>
<b>Fund: 10710-Parks SFA Special Projects</b>					
Other Fees	1,800	-	1,800	1,250	(550)
Investment Income	-	-	-	326	326
Miscellaneous Revenue	-	-	-	1	1
<b>Total Fund: 10710</b>	<b>1,800</b>	<b>-</b>	<b>1,800</b>	<b>1,577</b>	<b>(223)</b>
<b>Fund: 10850-CPS-Donations</b>					
Investment Income	300	-	300	3,639	3,339
Contributions	3,000	-	3,000	13,058	10,058
<b>Total Fund: 10850</b>	<b>3,300</b>	<b>-</b>	<b>3,300</b>	<b>16,698</b>	<b>13,398</b>
<b>Fund: 20000-Road and Bridge Non-Construct</b>					
Tax Revenue	41,449,704	-	41,449,704	40,389,124	(1,060,580)
Penalty and Interest	200,000	-	200,000	271,441	71,441
Grant Revenue	-	-	-	84,067	84,067
Shared Revenue	-	-	-	3,286,400	3,286,400
Fees of Office	-	-	-	45,158	45,158
Road and Bridge Fees	-	-	-	828,133	828,133
Other Fees	-	-	-	120	120
Investment Income	-	-	-	1,674,535	1,674,535
Sale of Assets	-	-	-	441,639	441,639
Contributions	-	6,590,965	6,590,965	2,145,044	(4,445,921)
Miscellaneous Revenue	-	-	-	755,291	755,291
<b>Total Fund: 20000</b>	<b>41,649,704</b>	<b>6,590,965</b>	<b>48,240,669</b>	<b>49,920,953</b>	<b>1,680,283</b>
<b>Fund: 39800-Law Library</b>					
Legislative Fees	190,000	-	190,000	219,681	29,681
Investment Income	10,000	1,700	11,700	35,248	23,548
Miscellaneous Revenue	12,000	-	12,000	12,994	994
Transfers	70,000	-	70,000	70,000	-
<b>Total Fund: 39800</b>	<b>282,000</b>	<b>1,700</b>	<b>283,700</b>	<b>337,922</b>	<b>54,222</b>
<b>Fund: 39900-Mosquito Control District</b>					
Tax Revenue	2,041,188	-	2,041,188	1,990,642	(50,546)
Penalty and Interest	12,500	-	12,500	14,130	1,630
Fees of Office	-	-	-	(1)	(1)
Investment Income	35,000	-	35,000	93,210	58,210
Sale of Assets	500	-	500	2,914	2,414
<b>Total Fund: 39900</b>	<b>2,089,188</b>	<b>-</b>	<b>2,089,188</b>	<b>2,100,896</b>	<b>11,708</b>
<b>Fund: 41000-2016 Limited Tax Rfd (2006 CO)</b>					
Tax Revenue	1,122,653	-	1,122,653	1,094,416	(28,237)
Penalty and Interest	1,000	-	1,000	7,630	6,630
Investment Income	-	-	-	103,963	103,963
<b>Total Fund: 41000</b>	<b>1,123,653</b>	<b>-</b>	<b>1,123,653</b>	<b>1,206,009</b>	<b>82,356</b>



# Aggregate Revenue for Year 2024

10/01/2023 thru 09/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
<b>Fund: 42000-2021 Gen Oblig Rfd (2012 CO)</b>					
Tax Revenue	2,041,188	-	2,041,188	1,990,811	(50,377)
Penalty and Interest	500	-	500	14,142	13,642
Investment Income	6,500	-	6,500	21,492	14,992
<b>Total Fund: 42000</b>	<b>2,048,188</b>	<b>-</b>	<b>2,048,188</b>	<b>2,026,446</b>	<b>(21,742)</b>
<b>Fund: 42100-2018 Cert of Oblig-I,S</b>					
Tax Revenue	671,041	-	671,041	655,806	(15,235)
Penalty and Interest	500	-	500	5,343	4,843
Investment Income	12,000	-	12,000	62,220	50,220
<b>Total Fund: 42100</b>	<b>683,541</b>	<b>-</b>	<b>683,541</b>	<b>723,370</b>	<b>39,829</b>
<b>Fund: 42200-2021 CO-Courthouse Campus I,S</b>					
Tax Revenue	2,610,169	-	2,610,169	2,544,155	(66,014)
Penalty and Interest	1,000	-	1,000	16,640	15,640
Investment Income	110,000	-	110,000	353,624	243,624
<b>Total Fund: 42200</b>	<b>2,721,169</b>	<b>-</b>	<b>2,721,169</b>	<b>2,914,419</b>	<b>193,250</b>
<b>Fund: 44000-Toll Road-SH288-I&amp;S</b>					
Tax Revenue	-	-	-	1,238	1,238
Penalty and Interest	-	-	-	873	873
<b>Total Fund: 44000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,111</b>	<b>2,111</b>
<b>Fund: 45000-Road Bonds-Mobility-I,S</b>					
Tax Revenue	3,533,806	-	3,533,806	3,445,577	(88,229)
Penalty and Interest	1,000	-	1,000	24,754	23,754
Investment Income	55,000	-	55,000	344,414	289,414
<b>Total Fund: 45000</b>	<b>3,589,806</b>	<b>-</b>	<b>3,589,806</b>	<b>3,814,745</b>	<b>224,939</b>
<b>Fund: 60500-Airport Operating</b>					
Fees of Office	-	-	-	(3)	(3)
Miscellaneous Revenue	-	-	-	1	1
Enterprise Revenue	3,346,971	1,255,000	4,601,971	4,131,283	(470,688)
<b>Total Fund: 60500</b>	<b>3,346,971</b>	<b>1,255,000</b>	<b>4,601,971</b>	<b>4,131,281</b>	<b>(470,690)</b>
<b>Report Total</b>	<b>226,787,706</b>	<b>11,944,065</b>	<b>238,731,772</b>	<b>230,350,044</b>	<b>(8,381,727)</b>





# Budget to Actuals for Year 2024

10/1/2023 thru 9/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>Fund: 10000-General Fund</b>							
<b>10000 County Judge</b>							
Salaries & Benefits	780,588	-	780,588	(15,122)	(748,721)	16,746	98%
Operating Expenditures	55,000	-	55,000	(1,349)	(15,601)	38,050	31%
	835,588	-	835,588	(16,470)	(764,322)	54,796	93%
<b>10100 Comm. South Service Center</b>							
Salaries & Benefits	462,230	-	462,230	(8,673)	(428,483)	25,073	95%
Operating Expenditures	9,525	-	9,525	(141)	(8,501)	884	91%
	471,755	-	471,755	(8,814)	(436,984)	25,957	94%
<b>10200 Comm. Central Service Center</b>							
Salaries & Benefits	462,922	6,000	468,922	(8,638)	(454,886)	5,398	99%
Operating Expenditures	11,300	-	11,300	-	(3,683)	7,617	33%
	474,222	6,000	480,222	(8,638)	(458,569)	13,015	97%
<b>10300 Comm. North Service Center</b>							
Salaries & Benefits	460,183	-	460,183	(9,297)	(421,045)	29,841	94%
Operating Expenditures	13,518	-	13,518	(239)	(8,976)	4,303	68%
	473,701	-	473,701	(9,536)	(430,021)	34,143	93%
<b>10400 Comm. West Service Center</b>							
Salaries & Benefits	487,479	6,500	493,979	(9,175)	(466,130)	18,674	96%
Operating Expenditures	26,800	-	26,800	(190)	(12,016)	14,594	46%
	514,279	6,500	520,779	(9,365)	(478,146)	33,268	94%
<b>11000 Records Management &amp; Comm</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>12000 County Clerk</b>							
Salaries & Benefits	3,032,335	-	3,032,335	(57,819)	(2,840,564)	133,952	96%
Operating Expenditures	69,200	-	69,200	(2,021)	(49,313)	17,866	74%
	3,101,535	-	3,101,535	(59,840)	(2,889,878)	151,818	95%
<b>12030 County Clerk-Courthouse</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>12040 County Clerk-East Annex</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>12110 County Clerk-Manvel</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>12120 County Clerk-Pearland</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>13000 Veteran's Service</b>							
Salaries & Benefits	264,925	-	264,925	(5,078)	(236,911)	22,937	91%
Operating Expenditures	9,925	-	9,925	(131)	(2,937)	6,857	31%
	274,850	-	274,850	(5,209)	(239,848)	29,794	89%
<b>14000 Emergency Management</b>							
Salaries & Benefits	453,593	5,800	459,393	(12,932)	(431,640)	14,820	97%
Operating Expenditures	55,600	-	55,600	(4,031)	(23,020)	28,549	49%
	509,193	5,800	514,993	(16,963)	(454,661)	43,369	92%
<b>14900 Non-Departmental</b>							
Operating Expenditures	7,150,856	(127,273)	7,023,583	(25,461)	(6,790,467)	207,655	97%
Capital	-	-	-	253,440	(253,440)	-	0%



# Budget to Actuals for Year 2024

10/1/2023 thru 9/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Transfers	-	-	-	-	-	-	0%
<b>15001 County Court at Law 1</b>	7,150,856	(127,273)	7,023,583	227,978	(7,043,906)	207,655	97%
Salaries & Benefits	474,371	5,800	480,171	(9,602)	(465,135)	5,434	99%
Operating Expenditures	284,700	-	284,700	(995)	(264,284)	19,421	93%
	759,071	5,800	764,871	(10,597)	(729,419)	24,856	97%
<b>15002 County Court at Law 2</b>							
Salaries & Benefits	475,547	3,400	478,947	(6,673)	(465,261)	7,013	99%
Operating Expenditures	192,600	160,000	352,600	1,726	(355,323)	(997)	100%
	668,147	163,400	831,547	(4,947)	(820,584)	6,016	99%
<b>15003 County Court at Law 3</b>							
Salaries & Benefits	516,002	-	516,002	(10,589)	(485,474)	19,939	96%
Operating Expenditures	308,059	-	308,059	(1,558)	(282,994)	23,507	92%
	824,061	-	824,061	(12,146)	(768,468)	43,447	95%
<b>15004 County Court at Law 4</b>							
Salaries & Benefits	521,364	5,600	526,964	(10,589)	(512,666)	3,709	99%
Operating Expenditures	304,900	60,000	364,900	(1,120)	(342,646)	21,134	94%
	826,264	65,600	891,864	(11,709)	(855,312)	24,844	97%
<b>15900 Probate Court Investigations</b>							
Salaries & Benefits	190,578	3,000	193,578	(3,607)	(187,761)	2,210	99%
Operating Expenditures	4,612	-	4,612	(384)	(3,752)	476	90%
	195,190	3,000	198,190	(3,991)	(191,513)	2,686	99%
<b>16000 District Courts</b>							
Salaries & Benefits	784,609	83,000	867,609	(17,615)	(837,273)	12,721	99%
Operating Expenditures	217,805	(7,000)	210,805	(3,868)	(140,257)	66,680	68%
	1,002,414	76,000	1,078,414	(21,483)	(977,530)	79,401	93%
<b>16023 District Court-23rd</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>16149 District Court-149th</b>							
Salaries & Benefits	303,277	-	303,277	(5,833)	(286,711)	10,733	96%
Operating Expenditures	654,500	152,000	806,500	-	(766,107)	40,393	95%
	957,777	152,000	1,109,777	(5,833)	(1,052,818)	51,125	95%
<b>16239 District Court-239th</b>							
Salaries & Benefits	306,656	-	306,656	(5,833)	(288,794)	12,029	96%
Operating Expenditures	565,000	320,000	885,000	-	(904,402)	(19,402)	102%
	871,656	320,000	1,191,656	(5,833)	(1,193,196)	(7,373)	101%
<b>16300 District Court-300th</b>							
Salaries & Benefits	305,701	5,000	310,701	(5,833)	(301,450)	3,418	99%
Operating Expenditures	610,000	70,000	680,000	-	(680,580)	(580)	100%
Transfers	450,000	-	450,000	-	(310,917)	139,083	69%
	1,365,701	75,000	1,440,701	(5,833)	(1,292,947)	141,921	90%
<b>16412 District Court-412th</b>							
Salaries & Benefits	304,748	4,300	309,048	(5,833)	(299,805)	3,410	99%
Operating Expenditures	560,000	731,000	1,291,000	-	(1,296,483)	(5,483)	100%
	864,748	735,300	1,600,048	(5,833)	(1,596,288)	(2,073)	100%
<b>16461 District Court-461st</b>							
Salaries & Benefits	302,322	-	302,322	(5,833)	(283,919)	12,569	96%
Operating Expenditures	365,000	77,000	442,000	-	(417,604)	24,396	94%
	667,322	77,000	744,322	(5,833)	(701,523)	36,966	95%



# Budget to Actuals for Year 2024

10/1/2023 thru 9/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>17000 District Clerk</b>							
Salaries & Benefits	3,209,266	-	3,209,266	(52,501)	(2,906,484)	250,280	92%
Operating Expenditures	77,200	-	77,200	(4,065)	(38,348)	34,787	55%
	3,286,466	-	3,286,466	(56,567)	(2,944,832)	285,067	91%
<b>18000 Justice of the Peace</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>18110 Justice of the Peace 1,1</b>							
Salaries & Benefits	582,481	9,300	591,781	(10,440)	(573,806)	7,536	99%
Operating Expenditures	20,683	-	20,683	(84)	(10,772)	9,827	52%
	603,164	9,300	612,464	(10,524)	(584,578)	17,362	97%
<b>18120 Justice of the Peace 1,2</b>							
Salaries & Benefits	596,113	-	596,113	(12,239)	(573,393)	10,481	98%
Operating Expenditures	26,600	65,700	92,300	(4,351)	(71,278)	16,671	82%
	622,713	65,700	688,413	(16,590)	(644,670)	27,152	96%
<b>18210 Justice of the Peace 2,1</b>							
Salaries & Benefits	578,538	-	578,538	(10,282)	(548,599)	19,657	97%
Operating Expenditures	14,820	-	14,820	(414)	(11,252)	3,153	79%
	593,358	-	593,358	(10,697)	(559,852)	22,810	96%
<b>18220 Justice of the Peace 2,2</b>							
Salaries & Benefits	586,771	5,800	592,571	(10,436)	(569,168)	12,966	98%
Operating Expenditures	22,700	-	22,700	(652)	(5,351)	16,698	26%
	609,471	5,800	615,271	(11,088)	(574,519)	29,664	95%
<b>18310 Justice of the Peace 3,1</b>							
Salaries & Benefits	525,690	7,300	532,990	(9,291)	(499,405)	24,294	95%
Operating Expenditures	17,900	-	17,900	(3,791)	(6,688)	7,420	59%
	543,590	7,300	550,890	(13,083)	(506,093)	31,714	94%
<b>18320 Justice of the Peace 3,2</b>							
Salaries & Benefits	504,944	-	504,944	(8,813)	(470,723)	25,408	95%
Operating Expenditures	17,900	-	17,900	(1,717)	(6,777)	9,406	47%
	522,844	-	522,844	(10,530)	(477,500)	34,814	93%
<b>18410 Justice of the Peace 4,1</b>							
Salaries & Benefits	580,193	9,600	589,793	(10,358)	(573,080)	6,354	99%
Operating Expenditures	17,550	-	17,550	(1,810)	(10,867)	4,873	72%
	597,743	9,600	607,343	(12,168)	(583,948)	11,227	98%
<b>18420 Justice of the Peace 4,2</b>							
Salaries & Benefits	667,810	7,000	674,810	(11,913)	(655,070)	7,826	99%
Operating Expenditures	49,400	-	49,400	(11,059)	(29,730)	8,611	83%
	717,210	7,000	724,210	(22,972)	(684,800)	16,437	98%
<b>19000 Judicial Miscellaneous</b>							
Salaries & Benefits	565,924	-	565,924	18,362	(272,918)	311,368	45%
Operating Expenditures	2,157,911	(70,000)	2,087,911	(94,470)	(1,794,107)	199,334	90%
Transfers	50,000	-	50,000	-	(244,221)	(194,221)	488%
	2,773,835	(70,000)	2,703,835	(76,107)	(2,311,246)	316,481	88%
<b>19001 Drug Court</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>19002 DWI Court</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



# Budget to Actuals for Year 2024

10/1/2023 thru 9/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>19003 Mental Health Court</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>19004 Veterans Court</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>19100 Indigent Defense</b>							
Salaries & Benefits	242,395	4,800	247,195	(4,422)	(239,969)	2,803	99%
Operating Expenditures	6,171	-	6,171	(158)	(5,245)	768	88%
	248,566	4,800	253,366	(4,581)	(245,214)	3,570	99%
<b>19200 Bail Bond Board</b>							
Salaries & Benefits	147,108	-	147,108	(2,560)	(132,443)	12,106	92%
Operating Expenditures	5,500	-	5,500	(782)	(1,736)	2,982	46%
	152,608	-	152,608	(3,342)	(134,179)	15,088	90%
<b>19300 District Attorney</b>							
Salaries & Benefits	9,821,301	192,000	10,013,301	(192,411)	(9,599,083)	221,807	98%
Operating Expenditures	192,150	(1,661)	190,489	(2,510)	(166,510)	21,468	89%
Capital	213,000	(45,455)	167,545	(112,534)	(55,011)	-	100%
Transfers	364,000	-	364,000	-	(303,333)	60,667	83%
	10,590,451	144,884	10,735,335	(307,456)	(10,123,937)	303,942	97%
<b>19400 Child Support</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>19900 Law Library</b>							
Transfers	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
<b>20100 County Auditor</b>							
Salaries & Benefits	2,107,685	16,000	2,123,685	(41,523)	(2,070,020)	12,143	99%
Operating Expenditures	19,600	-	19,600	(2,314)	(8,801)	8,485	57%
	2,127,285	16,000	2,143,285	(43,837)	(2,078,821)	20,628	99%
<b>20200 Purchasing</b>							
Salaries & Benefits	807,253	3,000	810,253	(15,523)	(788,849)	5,880	99%
Operating Expenditures	40,250	-	40,250	(9,509)	(20,022)	10,719	73%
	847,503	3,000	850,503	(25,032)	(808,871)	16,599	98%
<b>20300 County Treasurer</b>							
Salaries & Benefits	397,431	6,300	403,731	(7,613)	(393,339)	2,779	99%
Operating Expenditures	230,650	-	230,650	(13,845)	(135,221)	81,584	65%
	628,081	6,300	634,381	(21,458)	(528,560)	84,362	87%
<b>20400 Human Resources</b>							
Salaries & Benefits	1,067,573	-	1,067,573	(23,239)	(936,094)	108,240	90%
Operating Expenditures	175,050	-	175,050	(40,672)	(67,111)	67,267	62%
	1,242,623	-	1,242,623	(63,911)	(1,003,206)	175,507	86%
<b>21000 Tax Assessor-Collector</b>							
Salaries & Benefits	4,214,995	-	4,214,995	(82,117)	(3,930,011)	202,867	95%
Operating Expenditures	188,100	-	188,100	(29,075)	(144,204)	14,821	92%
	4,403,095	-	4,403,095	(111,192)	(4,074,215)	217,688	95%
<b>21010 Tax-Alvin</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



# Budget to Actuals for Year 2024

10/1/2023 thru 9/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>21050 Tax-W Annex</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>21100 Tax-Lake Jackson</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>21110 Tax-Manvel</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>21120 Tax-Pearland</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>21130 Tax-Pearland East</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>21150 Tax-Sweeny</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>21160 Tax-W Columbia</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>22000 Information Systems</b>							
Salaries & Benefits	3,768,304	-	3,768,304	(76,406)	(3,625,147)	66,750	98%
Operating Expenditures	7,472,716	48,054	7,520,770	(178,383)	(7,138,136)	204,250	97%
Debt Services	-	1,999,000	1,999,000	-	-	1,999,000	0%
Capital	489,200	1,398,569	1,887,769	(67,656)	(350,677)	1,469,436	22%
	11,730,220	3,445,623	15,175,843	(322,446)	(11,113,961)	3,739,437	75%
<b>23000 Appraisal District Assessment</b>							
Operating Expenditures	937,150	30,615	967,765	-	(967,765)	-	100%
	937,150	30,615	967,765	-	(967,765)	-	100%
<b>24000 Elections</b>							
Salaries & Benefits	835,845	4,000	839,845	-	(789,367)	50,478	94%
Operating Expenditures	435,850	-	435,850	(4,587)	(340,602)	90,661	79%
Transfers	-	-	-	-	(33)	(33)	0%
	1,271,695	4,000	1,275,695	(4,587)	(1,130,002)	141,106	89%
<b>25000 Facilities Management</b>							
Salaries & Benefits	2,396,839	-	2,396,839	(45,364)	(2,249,105)	102,370	96%
Operating Expenditures	2,279,900	227,493	2,507,393	(45,233)	(2,361,172)	100,988	96%
Capital	577,500	(131,976)	445,524	(60,924)	(384,600)	-	100%
	5,254,239	95,517	5,349,756	(151,521)	(4,994,877)	203,357	96%
<b>26000 Property Insurance</b>							
Operating Expenditures	2,600,000	11,000	2,611,000	-	(2,610,390)	610	100%
	2,600,000	11,000	2,611,000	-	(2,610,390)	610	100%
<b>30000 County Sheriff</b>							
Salaries & Benefits	22,368,189	-	22,368,189	(766,119)	(21,673,017)	(70,947)	100%
Operating Expenditures	3,130,000	52,517	3,182,517	(67,482)	(2,950,652)	164,383	95%
Capital	1,865,076	63,478	1,928,554	(708,304)	(1,220,250)	-	100%
Transfers	-	-	-	-	(43,081)	(43,081)	0%
	27,363,265	115,995	27,479,260	(1,541,905)	(25,887,000)	50,355	100%



# Budget to Actuals for Year 2024

10/1/2023 thru 9/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>30100 Animal Control</b>							
Salaries & Benefits	574,787	52,500	627,287	11,505	(607,745)	31,047	95%
Operating Expenditures	55,000	-	55,000	(5,710)	(35,766)	13,523	75%
Capital	-	-	-	-	-	-	0%
	<b>629,787</b>	<b>52,500</b>	<b>682,287</b>	<b>5,795</b>	<b>(643,512)</b>	<b>44,570</b>	<b>93%</b>
<b>31000 Tx Dept of Public Safety (DPS)</b>							
Salaries & Benefits	260,433	-	260,433	(6,282)	(186,175)	67,976	74%
Operating Expenditures	3,900	(3,900)	-	-	-	-	0%
	<b>264,333</b>	<b>(3,900)</b>	<b>260,433</b>	<b>(6,282)</b>	<b>(186,175)</b>	<b>67,976</b>	<b>74%</b>
<b>32100 Constable-Precinct 1</b>							
Salaries & Benefits	999,354	205,000	1,204,354	(20,842)	(1,112,257)	71,255	94%
Operating Expenditures	215,850	(15,972)	199,878	(106,370)	(87,108)	6,400	97%
Capital	103,150	122,302	225,452	(85,937)	(148,670)	(9,155)	104%
	<b>1,318,354</b>	<b>311,330</b>	<b>1,629,684</b>	<b>(213,149)</b>	<b>(1,348,036)</b>	<b>68,499</b>	<b>96%</b>
<b>32200 Constable-Precinct 2</b>							
Salaries & Benefits	1,003,257	83,000	1,086,257	(19,833)	(1,024,963)	41,461	96%
Operating Expenditures	151,700	190	151,890	(42,798)	(102,033)	7,059	95%
Capital	107,000	99,234	206,234	4,860	(211,094)	-	100%
	<b>1,261,957</b>	<b>182,424</b>	<b>1,444,381</b>	<b>(57,770)</b>	<b>(1,338,091)</b>	<b>48,520</b>	<b>97%</b>
<b>32300 Constable-Precinct 3</b>							
Salaries & Benefits	1,085,826	23,000	1,108,826	(18,953)	(1,083,709)	6,163	99%
Operating Expenditures	268,335	(23,740)	244,595	(15,592)	(193,111)	35,892	85%
Capital	163,000	(36,874)	126,126	(71,698)	(54,428)	-	100%
	<b>1,517,161</b>	<b>(37,614)</b>	<b>1,479,547</b>	<b>(106,243)</b>	<b>(1,331,248)</b>	<b>42,055</b>	<b>97%</b>
<b>32400 Constable-Precinct 4</b>							
Salaries & Benefits	1,686,341	52,826	1,739,167	(68,891)	(1,684,635)	(14,360)	101%
Operating Expenditures	123,950	19,289	143,239	9,808	(146,399)	6,648	95%
Capital	100,000	161,379	261,379	(149,755)	(111,624)	-	100%
	<b>1,910,291</b>	<b>233,494</b>	<b>2,143,785</b>	<b>(208,838)</b>	<b>(1,942,658)</b>	<b>(7,712)</b>	<b>100%</b>
<b>33000 Intensive CommunityServiceProg</b>							
Salaries & Benefits	123,471	-	123,471	-	(58,280)	65,191	47%
Operating Expenditures	64,550	-	64,550	(2,962)	(46,712)	14,876	77%
	<b>188,021</b>	<b>-</b>	<b>188,021</b>	<b>(2,962)</b>	<b>(104,992)</b>	<b>80,067</b>	<b>57%</b>
<b>34000 Ambulance EMS</b>							
Operating Expenditures	96,000	-	96,000	-	(96,000)	-	100%
	<b>96,000</b>	<b>-</b>	<b>96,000</b>	<b>-</b>	<b>(96,000)</b>	<b>-</b>	<b>100%</b>
<b>34100 Fire Protection</b>							
Salaries & Benefits	57,331	6,200	63,531	(1,082)	(59,392)	3,056	95%
Operating Expenditures	566,000	(19,201)	546,799	-	(546,799)	-	100%
	<b>623,331</b>	<b>(13,001)</b>	<b>610,330</b>	<b>(1,082)</b>	<b>(606,191)</b>	<b>3,056</b>	<b>99%</b>
<b>34200 Fire Marshal</b>							
Salaries & Benefits	-	-	-	-	-	-	0%
Transfers	610,000	-	610,000	-	(310,000)	300,000	51%
	<b>610,000</b>	<b>-</b>	<b>610,000</b>	<b>-</b>	<b>(310,000)</b>	<b>300,000</b>	<b>51%</b>
<b>35000 Detention Center</b>							
Salaries & Benefits	14,793,863	1,700,000	16,493,863	(621,078)	(16,105,726)	(232,940)	101%
Operating Expenditures	8,745,400	585,000	9,330,400	(95,471)	(8,765,715)	469,214	95%
Capital	100,000	(4,601)	95,399	118,966	(214,364)	-	100%
	<b>23,639,263</b>	<b>2,280,399</b>	<b>25,919,662</b>	<b>(597,583)</b>	<b>(25,085,805)</b>	<b>236,274</b>	<b>99%</b>
<b>36000 Juvenile Probation</b>							
Salaries & Benefits	8,385,435	-	8,385,435	(282,927)	(7,252,692)	849,816	90%



# Budget to Actuals for Year 2024

10/1/2023 thru 9/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	1,548,897	-	1,548,897	(143,902)	(1,123,359)	281,636	82%
Capital	18,000	-	18,000	44,029	(60,729)	1,300	93%
Transfers	450,000	-	450,000	-	-	450,000	0%
	10,402,332	-	10,402,332	(382,800)	(8,436,780)	1,582,752	85%
<b>40000 Adult Probation</b>							
Operating Expenditures	731,326	-	731,326	(8,942)	(338,423)	383,962	47%
Transfers	92,000	-	92,000	-	(92,000)	-	100%
	823,326	-	823,326	(8,942)	(430,423)	383,962	53%
<b>45000 Health</b>							
Salaries & Benefits	1,348,464	(30,000)	1,318,464	(15,771)	(918,547)	384,145	71%
Operating Expenditures	98,725	30,000	128,725	520	(83,523)	45,722	64%
Transfers	10,000	-	10,000	-	2,979	12,979	(30%)
	1,457,189	-	1,457,189	(15,251)	(999,091)	442,847	70%
<b>45050 CRI-HAZ</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>45100 WIC</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>45200 Indigent Health Care</b>							
Salaries & Benefits	195,351	-	195,351	(4,485)	(158,362)	32,504	83%
Operating Expenditures	2,442,145	(1,476,793)	965,352	(3,524)	(837,556)	124,272	87%
	2,637,496	(1,476,793)	1,160,703	(8,009)	(995,918)	156,776	86%
<b>45300 Water Lab</b>							
Salaries & Benefits	228,203	1,200	229,403	(4,102)	(217,807)	7,494	97%
Operating Expenditures	54,450	-	54,450	(455)	(43,135)	10,859	80%
	282,653	1,200	283,853	(4,558)	(260,943)	18,353	94%
<b>46000 Children Protective Services</b>							
Operating Expenditures	96,948	-	96,948	(42,731)	(28,552)	25,664	74%
Transfers	20,000	-	20,000	-	(31,606)	(11,606)	158%
	116,948	-	116,948	(42,731)	(60,158)	14,059	88%
<b>47000 Environmental Health</b>							
Salaries & Benefits	1,360,130	-	1,360,130	(22,688)	(1,312,465)	24,977	98%
Operating Expenditures	87,385	-	87,385	(26,470)	(28,300)	32,615	63%
Transfers	115,000	-	115,000	-	(118,327)	(3,327)	103%
	1,562,515	-	1,562,515	(49,159)	(1,459,091)	54,265	97%
<b>49000 County Welfare</b>							
Salaries & Benefits	57,626	18,800	76,426	(2,400)	(71,853)	2,173	97%
Operating Expenditures	13,400	-	13,400	(353)	(3,176)	9,871	26%
	71,026	18,800	89,826	(2,753)	(75,029)	12,044	87%
<b>50000 Mental Health</b>							
Operating Expenditures	268,800	-	268,800	-	(268,800)	-	100%
	268,800	-	268,800	-	(268,800)	-	100%
<b>51000 Actions</b>							
Operating Expenditures	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
<b>52000 Helpline</b>							
Operating Expenditures	20,000	-	20,000	-	(20,000)	-	100%
	20,000	-	20,000	-	(20,000)	-	100%



# Budget to Actuals for Year 2024

10/1/2023 thru 9/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>53000 Marine Protection Service</b>							
Operating Expenditures	12,000	-	12,000	-	(12,000)	-	100%
	12,000	-	12,000	-	(12,000)	-	100%
<b>55000 Library Administration</b>							
Salaries & Benefits	6,751,740	-	6,751,740	(134,783)	(6,512,119)	104,838	98%
Operating Expenditures	1,637,020	(25,000)	1,612,020	(29,732)	(1,579,243)	3,045	100%
Debt Services	-	25,000	25,000	-	-	25,000	0%
Capital	-	25,000	25,000	-	-	25,000	0%
	8,388,760	25,000	8,413,760	(164,515)	(8,091,362)	157,883	98%
<b>55010 Library - Alvin</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>55020 Library - Angleton</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>55050 Library - Angleton W Annex</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>55060 Library - Brazoria</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>55070 Library - Clute</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>55080 Library - Danbury</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>55090 Library - Freeport</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>55100 Library - Lake Jackson</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>55110 Library - Manvel</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>55120 Library - Pearland</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>55140 Library - Pearland West</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>55150 Library -Sweeny</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>55160 Library - West Columbia</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>56000 Parks</b>							
Salaries & Benefits	3,862,293	-	3,862,293	(58,233)	(3,549,914)	254,145	93%





# Budget to Actuals for Year 2024

10/1/2023 thru 9/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	1,108,200	-	1,108,200	(118,985)	(880,126)	109,089	90%
Capital	765,450	-	765,450	19,685	(784,429)	706	100%
Transfers	-	-	-	-	(3,353)	(3,353)	0%
	5,735,943	-	5,735,943	(157,534)	(5,217,823)	360,586	94%
<b>56020 Parks-SFA Munson Historical</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>56030 Parks-Hanson</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>56040 Parks-Boat Ramps</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>56050 Parks-Inland</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>56060 Parks-Beaches</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>56170 Parks-Camp Mohawk</b>							
Operating Expenditures	6,000	-	6,000	(1,333)	(4,559)	108	98%
Capital	-	-	-	79,953	(79,953)	-	0%
	6,000	-	6,000	78,620	(84,512)	108	98%
<b>56180 Parks-Quintana</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>56190 Parks-San Luis Pass</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>57000 Fairgrounds</b>							
Salaries & Benefits	107,789	-	107,789	(1,629)	(83,234)	22,926	79%
Operating Expenditures	251,000	-	251,000	(7,494)	(203,466)	40,039	84%
	358,789	-	358,789	(9,123)	(286,700)	62,966	82%
<b>58000 Museum</b>							
Salaries & Benefits	622,396	-	622,396	(14,936)	(504,249)	103,211	83%
Operating Expenditures	24,550	-	24,550	(242)	(12,524)	11,784	52%
Capital	-	-	-	44,233	(44,233)	-	0%
	646,946	-	646,946	29,056	(561,006)	114,995	82%
<b>60000 Agriculture Extension</b>							
Salaries & Benefits	527,617	-	527,617	(9,914)	(484,258)	33,444	94%
Operating Expenditures	56,055	-	56,055	(6,899)	(47,759)	1,397	98%
	583,672	-	583,672	(16,813)	(532,017)	34,841	94%
<b>65000 Flood Plain Administrator</b>							
Salaries & Benefits	312,099	-	312,099	(6,606)	(295,796)	9,697	97%
Operating Expenditures	10,992	-	10,992	773	(8,540)	3,224	71%
	323,091	-	323,091	(5,834)	(304,336)	12,921	96%
<b>Total Fund: 10000</b>	<b>168,971,486</b>	<b>7,050,400</b>	<b>176,021,886</b>	<b>(4,790,949)</b>	<b>(160,177,662)</b>	<b>11,053,274</b>	<b>94%</b>
<b>Fund: 10100-General Fund - Construction</b>							
<b>56000 Parks</b>							
Operating Expenditures	-	-	-	2,518	(2,518)	-	0%
	-	-	-	2,518	(2,518)	-	0%



# Budget to Actuals for Year 2024

10/1/2023 thru 9/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>Total Fund: 10100</b>	-	-	-	2,518	(2,518)	-	0%
<b>Fund: 10200-Juv Prob Fees</b>							
<b>36000 Juvenile Probation</b>							
Operating Expenditures	16,200	-	16,200	(688)	(12,983)	2,528	84%
Capital	-	-	-	14,685	(14,685)	-	0%
	16,200	-	16,200	13,997	(27,668)	2,528	84%
<b>Total Fund: 10200</b>	<b>16,200</b>	<b>-</b>	<b>16,200</b>	<b>13,997</b>	<b>(27,668)</b>	<b>2,528</b>	<b>84%</b>
<b>Fund: 10350-Sheriff Special Response Team</b>							
<b>30000 County Sheriff</b>							
Operating Expenditures	10,000	-	10,000	-	(8,144)	1,856	81%
	10,000	-	10,000	-	(8,144)	1,856	81%
<b>Total Fund: 10350</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>(8,144)</b>	<b>1,856</b>	<b>81%</b>
<b>Fund: 10400-Env Health-Retail Food Permits</b>							
<b>47000 Environmental Health</b>							
Salaries & Benefits	209,496	3,000	212,496	(3,426)	(205,469)	3,601	98%
	209,496	3,000	212,496	(3,426)	(205,469)	3,601	98%
<b>Total Fund: 10400</b>	<b>209,496</b>	<b>3,000</b>	<b>212,496</b>	<b>(3,426)</b>	<b>(205,469)</b>	<b>3,601</b>	<b>98%</b>
<b>Fund: 10600-Fire Training Field</b>							
<b>34100 Fire Protection</b>							
Operating Expenditures	2,000	-	2,000	-	(655)	1,345	33%
	2,000	-	2,000	-	(655)	1,345	33%
<b>Total Fund: 10600</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>(655)</b>	<b>1,345</b>	<b>33%</b>
<b>Fund: 10700-Parks Special Events</b>							
<b>56000 Parks</b>							
Operating Expenditures	-	20,000	20,000	(7)	(2,223)	17,771	11%
Capital	-	-	-	127,707	(127,707)	-	0%
	-	20,000	20,000	127,701	(129,930)	17,771	11%
<b>Total Fund: 10700</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>127,701</b>	<b>(129,930)</b>	<b>17,771</b>	<b>11%</b>
<b>Fund: 10710-Parks SFA Special Projects</b>							
<b>56020 Parks-SFA Munson Historical</b>							
Operating Expenditures	2,000	-	2,000	(1,015)	-	985	51%
	2,000	-	2,000	(1,015)	-	985	51%
<b>Total Fund: 10710</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>(1,015)</b>	<b>-</b>	<b>985</b>	<b>51%</b>
<b>Fund: 10850-CPS-Donations</b>							
<b>46000 Children Protective Services</b>							
Operating Expenditures	14,300	-	14,300	(1,471)	(5,449)	7,380	48%
	14,300	-	14,300	(1,471)	(5,449)	7,380	48%
<b>Total Fund: 10850</b>	<b>14,300</b>	<b>-</b>	<b>14,300</b>	<b>(1,471)</b>	<b>(5,449)</b>	<b>7,380</b>	<b>48%</b>
<b>Fund: 20000-Road and Bridge Non-Construct</b>							
<b>22000 Information Systems</b>							
Operating Expenditures	61,500	(16,000)	45,500	-	(19,184)	26,316	42%
Capital	-	16,000	16,000	-	(12,962)	3,038	81%
	61,500	-	61,500	-	(32,147)	29,353	52%



# Budget to Actuals for Year 2024

10/1/2023 thru 9/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>70000 Road and Bridge</b>							
Operating Expenditures	-	-	-	-	96	96	0%
	-	-	-	-	96	96	0%
<b>71000 RB South Service Center</b>							
Salaries & Benefits	3,594,194	(340,000)	3,254,194	(149,589)	(3,105,865)	(1,260)	100%
Operating Expenditures	2,160,000	204,046	2,364,046	(298,289)	(1,767,343)	298,414	87%
Capital	600,000	20,367	620,368	(33,535)	(585,268)	1,565	100%
	6,354,194	(115,587)	6,238,607	(481,413)	(5,458,475)	298,719	95%
<b>72000 RB Central Service Center</b>							
Salaries & Benefits	3,546,563	(340,000)	3,206,563	(154,086)	(2,812,553)	239,924	93%
Operating Expenditures	2,160,000	(239,134)	1,920,866	(318,113)	(1,456,522)	146,231	92%
Capital	600,000	34,942	634,942	(394,998)	(239,944)	-	100%
	6,306,563	(544,192)	5,762,371	(867,197)	(4,509,018)	386,155	93%
<b>73000 RB North Service Center</b>							
Salaries & Benefits	3,409,977	(80,000)	3,329,977	(161,965)	(2,878,006)	290,006	91%
Operating Expenditures	2,178,000	129,314	2,307,314	(320,695)	(1,605,331)	381,289	83%
Capital	582,000	1,373,985	1,955,985	6,295	(592,914)	1,369,366	30%
	6,169,977	1,423,299	7,593,276	(476,365)	(5,076,250)	2,040,660	73%
<b>74000 RB West Service Center</b>							
Salaries & Benefits	3,680,871	(440,000)	3,240,871	(153,382)	(2,992,251)	95,238	97%
Operating Expenditures	2,160,000	143,318	2,303,318	(295,655)	(1,651,503)	356,160	85%
Capital	600,000	5,242,843	5,842,843	(563,330)	(2,150,414)	3,129,099	46%
	6,440,871	4,946,161	11,387,032	(1,012,367)	(6,794,168)	3,580,497	69%
<b>75000 Engineer's Office</b>							
Salaries & Benefits	2,267,503	-	2,267,503	(65,103)	(1,980,071)	222,329	90%
Operating Expenditures	1,158,500	1,183,097	2,341,597	(48,230)	(1,915,334)	378,033	84%
Capital	-	277,483	277,483	(55,150)	(194,274)	28,059	90%
Transfers	1,733,100	-	1,733,100	-	(49,866)	1,683,234	3%
	5,159,103	1,460,580	6,619,683	(168,483)	(4,139,545)	2,311,654	65%
<b>Total Fund: 20000</b>	<b>30,492,207</b>	<b>7,170,261</b>	<b>37,662,469</b>	<b>(3,005,826)</b>	<b>(26,009,508)</b>	<b>8,647,135</b>	<b>77%</b>
<b>Fund: 20500-Road and Bridge Construction</b>							
<b>71000 RB South Service Center</b>							
Salaries & Benefits	-	340,000	340,000	-	(181,848)	158,152	53%
Operating Expenditures	1,500,000	-	1,500,000	(303,720)	(941,740)	254,540	83%
	1,500,000	340,000	1,840,000	(303,720)	(1,123,588)	412,692	78%
<b>72000 RB Central Service Center</b>							
Salaries & Benefits	-	340,000	340,000	-	(271,509)	68,491	80%
Operating Expenditures	1,500,000	425,704	1,925,704	(96,418)	(1,392,777)	436,509	77%
	1,500,000	765,704	2,265,704	(96,418)	(1,664,286)	505,000	78%
<b>73000 RB North Service Center</b>							
Salaries & Benefits	-	80,000	80,000	-	(30,614)	49,386	38%
Operating Expenditures	1,500,000	-	1,500,000	(245,611)	(64,198)	1,190,191	21%
	1,500,000	80,000	1,580,000	(245,611)	(94,812)	1,239,577	22%
<b>74000 RB West Service Center</b>							
Salaries & Benefits	-	440,000	440,000	-	(311,732)	128,268	71%
Operating Expenditures	1,500,000	70,000	1,570,000	(86,788)	(1,459,693)	23,519	99%
	1,500,000	510,000	2,010,000	(86,788)	(1,771,425)	151,786	92%
<b>75000 Engineer's Office</b>							
Operating Expenditures	1,250,000	(779,278)	470,723	(64,980)	(300,044)	105,698	78%



# Budget to Actuals for Year 2024

10/1/2023 thru 9/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Capital	7,225,000	(1,495,723)	5,729,278	(1,287,848)	(3,954,880)	486,550	92%
	8,475,000	(2,275,000)	6,200,000	(1,352,828)	(4,254,924)	592,248	90%
<b>Total Fund: 20500</b>	<b>14,475,000</b>	<b>(579,296)</b>	<b>13,895,704</b>	<b>(2,085,366)</b>	<b>(8,909,036)</b>	<b>2,901,302</b>	<b>79%</b>
<b>Fund: 39800-Law Library</b>							
<b>19900 Law Library</b>							
Salaries & Benefits	84,218	1,700	85,918	(1,583)	(82,881)	1,454	98%
Operating Expenditures	393,800	-	393,800	(73,428)	(276,920)	43,452	89%
Capital	20,000	-	20,000	-	-	20,000	0%
	498,018	1,700	499,718	(75,011)	(359,801)	64,906	87%
<b>22000 Information Systems</b>							
Operating Expenditures	107,200	-	107,200	(447)	(92,136)	14,617	86%
	107,200	-	107,200	(447)	(92,136)	14,617	86%
<b>Total Fund: 39800</b>	<b>605,218</b>	<b>1,700</b>	<b>606,918</b>	<b>(75,458)</b>	<b>(451,937)</b>	<b>79,523</b>	<b>87%</b>
<b>Fund: 39900-Mosquito Control District</b>							
<b>22000 Information Systems</b>							
Operating Expenditures	17,000	-	17,000	-	(48)	16,952	0%
	17,000	-	17,000	-	(48)	16,952	0%
<b>49900 Mosquito Control</b>							
Salaries & Benefits	1,375,031	-	1,375,031	(25,424)	(1,206,285)	143,323	90%
Operating Expenditures	1,447,200	1,073,750	2,520,950	(433,037)	(1,790,226)	297,687	88%
Capital	53,000	-	53,000	-	(37,313)	15,687	70%
	2,875,231	1,073,750	3,948,981	(458,461)	(3,033,824)	456,697	88%
<b>Total Fund: 39900</b>	<b>2,892,231</b>	<b>1,073,750</b>	<b>3,965,981</b>	<b>(458,461)</b>	<b>(3,033,872)</b>	<b>473,649</b>	<b>88%</b>
<b>Fund: 60500-Airport Operating</b>							
<b>22000 Information Systems</b>							
Operating Expenditures	22,900	-	22,900	-	(9,058)	13,842	40%
	22,900	-	22,900	-	(9,058)	13,842	40%
<b>90000 Airport</b>							
Salaries & Benefits	1,194,819	55,000	1,249,819	(22,555)	(1,191,385)	35,880	97%
Operating Expenditures	2,368,000	1,100,000	3,468,000	(269,401)	(2,764,949)	433,651	87%
Capital	1,612,715	-	1,612,715	-	(34,299)	1,578,416	2%
Transfers	278,500	-	278,500	-	(11,540)	266,960	4%
	5,454,034	1,155,000	6,609,034	(291,956)	(4,002,173)	2,314,906	65%
<b>Total Fund: 60500</b>	<b>5,476,934</b>	<b>1,155,000</b>	<b>6,631,934</b>	<b>(291,956)</b>	<b>(4,011,231)</b>	<b>2,328,748</b>	<b>65%</b>
<b>Report Total</b>	<b>223,167,072</b>	<b>15,894,815</b>	<b>239,061,887</b>	<b>(10,569,711)</b>	<b>(202,973,079)</b>	<b>25,519,097</b>	<b>89%</b>



# Balance Sheet for Year 2024

as of 9/30/2024

Note: Fund Balance is only adjusted at end of year; fund balance is as of 9/30/2023

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
<b>Assets</b>					
Cash in Bank	31,564	1,125,817	(66,414)	(231,826)	(2,266,283)
Cash on Hand	34,580	100	200		100
Investments	84,164,117	34,747,291	130,946	429,555	
Accounts Receivable	1,809,720	2,164,257	244	34,843	382,489
Inventory	23,372	606,731		535,666	116,601
Prepaid	4,118,430	8,161	(5)	(369)	4,726
Amt Provided/Gen LT Debt					2,440,158
Non-current Assets	26,014,589				
AR-BC Toll Road Authority	79,481				
Capital Assets					13,549,806
	116,275,853	38,652,356	64,971	767,868	14,227,596
<b>Liabilities</b>					
Accounts Payable - Other	(1,338,609)	(570,457)	(599)	(6,682)	(79,586)
AP-State of Texas Court Costs	(522,944)				
AP-State of Texas Other Liab	(48,144)	(671)	(35)	(2)	(19)
AP-Governmental Entities	(999)				
AP-Payroll Liabilities	(1,223,079)	(165,247)	(912)	(13,458)	(13,631)
AP Due to Others	(1,018,587)				
Tax Office Liabilities	(6,459,856)				
Due to Agency Groups	(2,930,613)	(6,467,525)		(32,752)	(61,217)
Non Current Liabilities					(918,989)
	(13,542,831)	(7,203,899)	(1,546)	(52,894)	(1,073,441)
<b>Fund Equity</b>					
Fund Balance	(4,681,300)	(16,661,270)	(177,373)	(1,648,037)	(10,997,769)
Unassigned Fund Balance	(95,611,256)				
	(100,292,556)	(16,661,270)	(177,373)	(1,648,037)	(10,997,769)

Note: The total receivable from Brazoria County Toll Road Authority is \$10,083,834. The current presentation of this report only includes the General Fund and Road & Bridge portions.



# Statement of Changes in Fund Balance

as of 9/30/2024

Fund	08/31/2024	Month Ending Sep 30, 2024			09/30/2024
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	104,452,444	6,687,652	(9,407,550)	(230,778)	101,501,766
Fund 10100-General Fund - Construction	225,953	-	(260)	-	225,693
Fund 10200-Juv Prob Fees	16,455	192	(783)	-	15,864
Fund 10300-Unclaimed Juvenile Restitution	11,569	-	-	-	11,569
Fund 10350-Sheriff Special Response Team	12,117	29	-	-	12,146
Fund 10400-Env Health-Retail Food Permits	28,797	11,990	(11,961)	-	28,826
Fund 10500-District Clerk Contingency	846,107	2,590	-	-	848,698
Fund 10600-Fire Training Field	14,215	34	-	-	14,249
Fund 10700-Parks Special Events	26,647	63	(275)	-	26,435
Fund 10710-Parks SFA Special Projects	11,029	69	-	-	11,098
Fund 10850-CPS-Donations	35,508	1,625	(453)	-	36,679
<b>Total General Fund Group</b>	<b>105,680,839</b>	<b>6,704,243</b>	<b>(9,421,282)</b>	<b>(230,778)</b>	<b>102,733,021</b>
Fund 20000-Road and Bridge Non-Construct	41,269,590	746,796	(1,676,978)	-	40,339,407
Fund 20500-Road and Bridge Construction	(7,490,320)	-	(1,400,630)	-	(8,890,949)
<b>Total Road and Bridge Funds</b>	<b>33,779,270</b>	<b>746,796</b>	<b>(3,077,608)</b>	<b>-</b>	<b>31,448,458</b>
Fund 39800-Law Library	65,755	25,185	(27,514)	-	63,426
Fund 39900-Mosquito Control District	849,504	5,827	(140,356)	-	714,975
<b>Total Special Revenue Funds</b>	<b>915,259</b>	<b>31,012</b>	<b>(167,870)</b>	<b>-</b>	<b>778,400</b>
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,221,802	6,391	-	-	1,228,192
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	79,371	4,792	-	-	84,163
Fund 42100-2018 Cert of Oblig-I,S	497,528	2,869	(500)	-	499,897
Fund 42200-2021 CO-Courthouse Campus I,S	2,178,720	10,897	-	-	2,189,618
Fund 44000-Toll Road-SH288-I&S	(91,757,344)	5,340	(2,092,452)	232,000	(93,612,456)
Fund 45000-Road Bonds-Mobility-I,S	3,505,186	18,010	(500)	-	3,522,695
<b>Total Debt Service Funds</b>	<b>(84,274,737)</b>	<b>48,298</b>	<b>(2,093,452)</b>	<b>232,000</b>	<b>(86,087,891)</b>
Fund 60500-Airport Operating	11,087,896	322,027	(284,859)	(7,406)	11,117,659
<b>Total Enterprise Funds</b>	<b>11,087,896</b>	<b>322,027</b>	<b>(284,859)</b>	<b>(7,406)</b>	<b>11,117,659</b>
<b>Report Total</b>	<b>67,188,527</b>	<b>7,852,375</b>	<b>(15,045,071)</b>	<b>(6,184)</b>	<b>59,989,647</b>

Fund balances presented herein are representative of only a month's snapshot of activity and may be skewed based on timing of revenues and expenditures. The most recent audited fund balance is as of 09/30/2023 and may be found on the balance sheet report contained in this reporting package.



# Transfers for Year 2024

as of 9/30/2024

Fund Group	Transfers In	Transfers Out
<b>Capital Projects - Other</b>		
Cert of Obligation - CM	-	-
<b>Enterprise Funds</b>		
Airport Fund	-	11,540
<b>General Fund Group</b>		
General Fund	29,157	1,523,891
Restricted Funds	115,000	-
<b>Road and Bridge Funds</b>		
Road and Bridge	-	49,866
<b>Special Revenue Funds</b>		
Federal Grants	685,474	29,157
Capital Projects	49,866	-
Airport Federal Grants	429	-
State Grants	26,058	-
Airport State Grants	11,111	-
Local (grants & non-grants)	627,359	-
Law Library	70,000	-
<b>Report Total</b>	<b>1,614,454</b>	<b>1,614,454</b>



# Debt Service Payment Schedules

Fiscal Year 2025

## Limited Tax Refunding Bonds, Series 2016

On January 28, 2016, the County issued the Limited Tax Refunding Bonds, Series 2016 in the amount of \$8,125,000. These bonds provided funds to advance refund the Combination Tax and Revenue Certificates of Obligation, Series 2006 in the amount of \$8,770,000. The advance refunding occurred on the call date of March 1, 2016.

True Interest Cost: 2.207 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	47,250.00	1,025,000.00	26,750.00	1,099,000.00
2026	26,750.00	1,070,000.00		1,096,750.00
<b>Total</b>	<b>74,000.00</b>	<b>2,095,000.00</b>	<b>26,750.00</b>	<b>2,195,750.00</b>

## Unlimited Tax Refunding Bonds, Series 2016

On January 28, 2016, the County issued the Unlimited Tax Refunding Bonds, Series 2016 in the amount of \$8,425,000. These bonds provided funds to advance refund the Unlimited Tax Road Bonds, Series 2006 in the amount of \$9,235,000. The advance refunding occurred on the call date of March 1, 2016.

True Interest Cost: 2.376 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	71,625.00	975,000.00	52,125.00	1,098,750.00
2026	52,125.00	1,015,000.00	26,750.00	1,093,875.00
2027	26,750.00	1,070,000.00		1,096,750.00
<b>Total</b>	<b>150,500.00</b>	<b>3,060,000.00</b>	<b>78,875.00</b>	<b>3,289,375.00</b>





# Debt Service Payment Schedules

Fiscal Year 2025

## Certificates of Obligation, Series 2018

On August 23, 2018, the County issued the Certificates of Obligation, Series 2018 in the amount of \$8,120,000. These certificates were issued for the purpose of generating funds for numerous facilities project improvements.

True Interest Cost: 3.496 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	154,325.00	355,000.00	145,450.00	654,775.00
2026	145,450.00	370,000.00	136,200.00	651,650.00
2027	136,200.00	390,000.00	126,450.00	652,650.00
2028	126,450.00	410,000.00	116,200.00	652,650.00
2029	116,200.00	430,000.00	105,450.00	651,650.00
2030	105,450.00	455,000.00	94,075.00	654,525.00
2031	94,075.00	475,000.00	82,200.00	651,275.00
2032	82,200.00	500,000.00	69,700.00	651,900.00
2033	69,700.00	525,000.00	59,200.00	653,900.00
2034	59,200.00	545,000.00	48,300.00	652,500.00
2035	48,300.00	570,000.00	36,900.00	655,200.00
2036	36,900.00	590,000.00	25,100.00	652,000.00
2037	25,100.00	615,000.00	12,800.00	652,900.00
2038	12,800.00	640,000.00		652,800.00
<b>Total</b>	<b>1,212,350.00</b>	<b>6,870,000.00</b>	<b>1,058,025.00</b>	<b>9,140,375.00</b>

## Unlimited Tax Refunding Bonds, Series 2018

On August 23, 2018, the County issued the Unlimited Tax Refunding Bonds, Series 2018 in the amount of \$4,415,000. These bonds provided funds to advance refund the Unlimited Tax Road Bonds, Series 2008 in the amount of \$4,810,000. The advance refunding occurred on the call date of March 1, 2019. These refunding bonds were calculated to provide cash flow savings of \$382,786 and an economic gain (net present value of savings) of \$323,910.

True Interest Cost: 2.648 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	51,000.00	475,000.00	39,125.00	565,125.00
2026	39,125.00	495,000.00	26,750.00	560,875.00
2027	26,750.00	520,000.00	13,750.00	560,500.00
2028	13,750.00	550,000.00		563,750.00
<b>Total</b>	<b>130,625.00</b>	<b>2,040,000.00</b>	<b>79,625.00</b>	<b>2,250,250.00</b>



# Debt Service Payment Schedules

Fiscal Year 2025

## Unlimited Tax Road Refunding Bonds, Series 2020

On January 23, 2020, the County issued the Unlimited Tax Refunding Bonds, Series 2020 in the amount of \$9,840,000. These bonds provided funds to advance refund the Unlimited Tax Road Bonds, Series 2010B in the amounts of \$11,701,056. The advance refunding occurred on the call date of March 1, 2020. These refunding bonds were calculated to provide cash flow savings of \$1,471,414 and an economic gain (net present value of savings) of \$1,123,861.

True Interest Cost: 1.721 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	161,500.00	950,000.00	137,750.00	1,249,250.00
2026	137,750.00	995,000.00	112,875.00	1,245,625.00
2027	112,875.00	1,050,000.00	86,625.00	1,249,500.00
2028	86,625.00	1,100,000.00	59,125.00	1,245,750.00
2029	59,125.00	1,155,000.00	30,250.00	1,244,375.00
2030	30,250.00	1,210,000.00		1,240,250.00
<b>Total</b>	<b>588,125.00</b>	<b>6,460,000.00</b>	<b>426,625.00</b>	<b>7,474,750.00</b>



# Debt Service Payment Schedules

Fiscal Year 2025

## Certificates of Obligation, Series 2021

On November 3, 2021, the County issued the Certificates of Obligation, Series 2021 in the amount of \$86,895,000. These certificates were issued for the purpose of generating funds for the County Courthouse Campus Expansion Project.

True Interest Cost: 2.577 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	1,679,825.00	915,000.00	1,656,950.00	4,251,775.00
2026	1,656,950.00	2,010,000.00	1,606,700.00	5,273,650.00
2027	1,606,700.00	2,740,000.00	1,538,200.00	5,884,900.00
2028	1,538,200.00	2,880,000.00	1,466,200.00	5,884,400.00
2029	1,466,200.00	3,025,000.00	1,390,575.00	5,881,775.00
2030	1,390,575.00	3,180,000.00	1,311,075.00	5,881,650.00
2031	1,311,075.00	3,325,000.00	1,244,575.00	5,880,650.00
2032	1,244,575.00	3,465,000.00	1,175,275.00	5,884,850.00
2033	1,175,275.00	3,605,000.00	1,103,175.00	5,883,450.00
2034	1,103,175.00	3,750,000.00	1,028,175.00	5,881,350.00
2035	1,028,175.00	3,905,000.00	950,075.00	5,883,250.00
2036	950,075.00	4,065,000.00	868,775.00	5,883,850.00
2037	868,775.00	4,210,000.00	805,625.00	5,884,400.00
2038	805,625.00	4,335,000.00	740,600.00	5,881,225.00
2039	740,600.00	4,470,000.00	673,550.00	5,884,150.00
2040	673,550.00	4,605,000.00	604,475.00	5,883,025.00
2041	604,475.00	4,745,000.00	533,300.00	5,882,775.00
2042	533,300.00	4,915,000.00	435,000.00	5,883,300.00
2043	435,000.00	5,115,000.00	332,700.00	5,882,700.00
2044	332,700.00	5,325,000.00	226,200.00	5,883,900.00
2045	226,200.00	5,540,000.00	115,400.00	5,881,600.00
2046	115,400.00	5,770,000.00		5,885,400.00
<b>Total</b>	<b>21,486,425.00</b>	<b>85,895,000.00</b>	<b>19,806,600.00</b>	<b>127,188,025.00</b>



# Debt Service Payment Schedules

Fiscal Year 2025

## Limited Tax Refunding Bonds, Series 2021

On December 16, 2021, the County issued the Limited Tax Refunding Bonds, Series 2021 in the amount of \$15,815,000. These bonds provided funds to advance refund the Certificates of Obligation, Series 2012. The advance refunding is scheduled to occur on the call date of March 1, 2022. These refunding bonds were calculated to provide cash flow savings of \$2,859,143.66 and an economic gain (net present value of savings) of \$2,622,642.48.

True Interest Cost: 1.360 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	321,475.00	1,380,000.00	286,975.00	1,988,450.00
2026	286,975.00	1,450,000.00	250,725.00	1,987,700.00
2027	250,725.00	1,530,000.00	212,475.00	1,993,200.00
2028	212,475.00	1,610,000.00	172,225.00	1,994,700.00
2029	172,225.00	1,685,000.00	130,100.00	1,987,325.00
2030	130,100.00	1,775,000.00	85,725.00	1,990,825.00
2031	85,725.00	1,865,000.00	39,100.00	1,989,825.00
2032	39,100.00	1,955,000.00		1,994,100.00
<b>Total</b>	<b>1,498,800.00</b>	<b>13,250,000.00</b>	<b>1,177,325.00</b>	<b>15,926,125.00</b>

## Unlimited Tax Refunding Bonds, Series 2021

On December 16, 2021, the County issued the Unlimited Tax Refunding Bonds, Series 2021 in the amount of \$4,555,000. These bonds provided funds to advance refund the Unlimited Tax Road Bonds, Series 2012. The advance refunding is scheduled to occur on the call date of March 1, 2022. These refunding bonds were calculated to provide cash flow savings of \$477,816.59 and an economic gain (net present value of savings) of \$437,236.03.

True Interest Cost: 1.340 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	75,700.00	410,000.00	67,500.00	553,200.00
2026	67,500.00	425,000.00	59,000.00	551,500.00
2027	59,000.00	445,000.00	50,100.00	554,100.00
2028	50,100.00	460,000.00	40,900.00	551,000.00
2029	40,900.00	485,000.00	31,200.00	557,100.00
2030	31,200.00	500,000.00	21,200.00	552,400.00
2031	21,200.00	520,000.00	10,800.00	552,000.00
2032	10,800.00	540,000.00		550,800.00
<b>Total</b>	<b>356,400.00</b>	<b>3,785,000.00</b>	<b>280,700.00</b>	<b>4,422,100.00</b>