# BRAZORIA COUNTY COMMISSIONERS COURT

## MINUTES

**BE IT REMEMBERED THAT ON MARCH 24, 2026, THERE WAS BEGUN AND HOLDEN A SPECIAL SESSION OF COMMISSIONERS COURT.**

### A. CALL TO ORDER

This meeting was called to order at 9:00 AM.

### B. ROLL CALL

| | |
|---|---|
| **Present:** | Judge L.M. "Matt" Sebesta Jr.<br>Commissioner Jay Burridge<br>Commissioner Ryan Cade<br>Commissioner Stacy L. Adams<br>Commissioner David R. Linder<br>County Clerk Joyce Hudman |

### C. INVOCATION & PLEDGE OF ALLEGIANCE BY JUDGE SEBESTA

### D. APPROVAL OF MINUTES

**D.1.** Commissioners Court Regular Session - March 10, 2026 9:00 AM

| | |
|---|---|
| **RESULT:** | APPROVED |
| **MOVER:** | David R. Linder |
| **SECONDER:** | Jay Burridge |
| **AYES:** | Judge Sebesta Jr., Commissioner Burridge, Commissioner Cade, Commissioner Adams, and Commissioner Linder |

## E. PUBLIC APPEARANCES

To accommodate all members of the public and ensure full public input, members of the public may address the Court concerning any item before the Court prior to the Court's consideration of the item and/or any other matter of concern. Pursuant to Commissioners Court Order 7.C.1, dated January 28, 2020, a member of the public may address the Court for a total period of time not to exceed five (5) minutes. A member of the public who addresses the Court through a translator may address the Court for a total period of time not to exceed ten (10) minutes. If a member of the public inquires about a subject for which there is not an item on the meeting agenda or for which notice has not been given pursuant to Texas Government Code chapter 551, the Court may furnish specific factual information or recite existing policy in response to the inquiry. However, any deliberation or decision about the subject of the inquiry must be limited to a proposal to place such subject on the agenda for a subsequent meeting.

## F. PROCLAMATIONS/RESOLUTIONS - NONE

## G. FORMAL REPORTS AND APPEARANCES - NONE

## H. CONSENT

PASSED THE CONSENT AGENDA

| | |
|---|---|
| **RESULT:** | PASSED THE CONSENT AGENDA |
| **MOVER:** | Stacy L. Adams |
| **SECONDER:** | Ryan Cade |
| **AYES:** | Judge Sebesta Jr., Commissioner Burridge, Commissioner Cade, Commissioner Adams, and Commissioner Linder |

### County Judge

**H.1.** Ratification of Letter in Support of the Gulf Coast Regional Behavioral Health Infrastructure and Access Project Submitted Under the Byrne Discretionary Community Project Funding Program

**H.2.** Opioid Settlement - Six Remnant Defendants Settlement

**H.3.** Ratification of Letter in Support of the MyCHN Freeport Women and Children's Health Center Community Project

### County Clerk

**H.4.** Deputations in the County Clerk's Office

### District Attorney

**H.5.** Appointment of Tax Abatement Review Committee - Precinct 4

### District Courts

**H.6.** Amend Court Order H.9 Dated February 10, 2026 Out of State Travel - Specialty Court Teams

**Sheriff's Office**

**H.7.** Resolution - Sheriff Immigration Law Enforcement Grant Program Senate Bill 8

**Tax Assessor - Collector**

**H.8.** Account Number: 4200-0653-000 Resale Meeting of: October 28, 2025

**H.9.** Monthly Collections Report for February 2026

**H.10.** Deputations of the Tax Assessor-Collector

**Auditor**

**H.11.** Payment of Bills

**H.12.** FY 2026: Additional Funds

**H.13.** Auditor's Monthly Report - February 2026

**CDBG/HUD/Welfare Department**

**H.14.** Proclamation - Designating April as Fair Housing Month

**H.15.** Monthly Welfare Report

**H.16.** Monthly Section 8 Reports

**H.17.** Amendment to the 2025 Annual Action Plan

**H.18.** Amendment to the Public Facility Agreement with the City of Danbury

**Engineer**

**H.19.** Final Acceptance of Roads - Pomona Section 29 - Abstract 417 (Precinct 4)

**H.20.** Accept Drainage Maintenance Easement

**H.21.** Projects Under Blanket Interlocal Agreements for Direct Assistance to Cities and Towns

**H.22.** Delegation of Authority to County Engineer

**H.23.** Addendum to the Interlocal Agreement for Debris Removal Along Oyster Creek and Bastrop Bayou

**H.24.** City of Liverpool Annexation

### Human Resource

**H.25.** Overtime Report

**H.26.** Deputy Constable Appointment - Constable Precinct 4

**H.27.** MetLife Funding Agreement

**H.28.** Deputy Constable Appointments - Constable Precinct 1

### Parks

**H.29.** Participation in Vessel Turn-In Program

### Purchasing Department

**H.30.** Advertise Bids for Mosquito Control Chemicals

**H.31.** Amend Court Order H.36 Dated January 13, 2026 - Renew RFP #23-60 Disaster Recovery Services

**H.32.** Renew Consolidated Crime Insurance Policy

**H.33.** Renew RFP #24-58 On-Site Employee Medical and Wellness Clinic Provider

**H.34.** Name Change Amendment for TranSystems Corporation Consultants

Item pulled from Agenda

| | |
|---|---|
| **RESULT:** | PULLED FROM AGENDA |

## I. DISCUSSION

### Auditor

**I.1.** Fiscal Year 2025 Annual Comprehensive Financial Report

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|---|---|
| **RESULT:** | APPROVED |
| **MOVER:** | Jay Burridge |
| **SECONDER:** | Ryan Cade |
| **AYES:** | Judge Sebesta Jr., Commissioner Burridge, Commissioner Cade, Commissioner Adams, and Commissioner Linder |

**Engineer**

**I.2.** Supplemental No.1 Engineering Services - Follet's Island Dune Restoration Phase 2 Project - Construction Materials Testing (CMT)

| | |
|---|---|
| **RESULT:** | APPROVED |
| **MOVER:** | Jay Burridge |
| **SECONDER:** | David R. Linder |
| **AYES:** | Judge Sebesta Jr., Commissioner Burridge, Commissioner Cade, Commissioner Adams, and Commissioner Linder |

**I.3.** Pavement Condition Assessment Pilot Project

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|---|---|
| **RESULT:** | APPROVED |
| **MOVER:** | David R. Linder |
| **SECONDER:** | Jay Burridge |
| **AYES:** | Judge Sebesta Jr., Commissioner Burridge, Commissioner Cade, Commissioner Adams, and Commissioner Linder |

**Purchasing Department**

**I.4.** Award RFP #26-09 Insurance Broker for Brazoria County

| | |
|---|---|
| **RESULT:** | APPROVED |
| **MOVER:** | Stacy L. Adams |
| **SECONDER:** | Ryan Cade |
| **AYES:** | Judge Sebesta Jr., Commissioner Burridge, Commissioner Cade, Commissioner Adams, and Commissioner Linder |

**I.5.** Award RFP #26-21 Library Network Infrastructure Upgrade - E-Rate

| | |
|---|---|
| **RESULT:** | APPROVED |
| **MOVER:** | Stacy L. Adams |
| **SECONDER:** | David R. Linder |
| **AYES:** | Judge Sebesta Jr., Commissioner Burridge, Commissioner Cade, Commissioner Adams, and Commissioner Linder |

**I.6.** Solicit Proposals for Hastings Phase II

| | |
|---|---|
| **RESULT:** | APPROVED |
| **MOVER:** | Stacy L. Adams |
| **SECONDER:** | David R. Linder |
| **AYES:** | Judge Sebesta Jr., Commissioner Burridge, Commissioner Cade, Commissioner Adams, and Commissioner Linder |

**Department Heads**

Matthew Hanks- Brazoria County Engineer
Cassandra Tigner- District Clerk
Bryan Frazier- Parks Director
Joe Ripple- Floodplain Administrator

## J. CLOSED MEETING

The Commissioners Court will conduct a closed meeting under the following section or sections of V.T.C.A. Government Code, Chapter 551, subchapter D.; (After which the Court will reconvene in open session and may take any action deemed necessary based on discussion in closed meeting).

At 10:10 a.m. Commissioners Court entered into Closed Session.
At 11:44 a.m. Commissioners Court was again in open session with all members present. As no further matters were to be had, Judge Sebesta adjourned this Special session of Commissioners Court and entered into a Workshop.

**Texas Govt Code 551.071**

Consultation with attorney in respect to pending or contemplated litigation, settlement offers, and matters where duty of public body's counsel to client, pursuant to code of professional responsibility of the State Bar of Texas, clearly conflicts with this chapter.

**J.1.** Discuss Potential Litigation

No action taken at this time

**J.2.** Pending Litigation - Cullen RV Resort, LLC

No action taken at this time

**Texas Govt Code 551.087**

Discussion or deliberation regarding Economic Development Negotiations

**J.3.** Discussion of Tax Abatement

No action taken at this time

## K. ANNOUNCEMENTS

## L. WORKSHOP

At 11:44 a.m. Commissioners Court entered into a Workshop.
At 12:45 p.m. Judge Sebesta adjourned the Workshop.

**L.1.** Criminal Justice Coordinating Council (CJCC)

Sheriff Bo Stallman
Meadows -Ron Stretcher, Karl Santos

**L.2.** Parks Department

Bryan Frazier-Parks Director

## M. ADJOURN

As no further matters were to be had, Judge Sebesta adjourned this Workshop at 12:45 PM.

JOYCE HUDMAN, COUNTY CLERK
BRAZORIA COUNTY
EX-OFFICIO MEMBER COMMISSIONERS COURT
*Joyce Hudman*

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. D.1.** **3/24/2026**

Commissioners Court Regular Session - March 10, 2026 9:00 AM

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.1.** **3/24/2026**

Ratification of Letter in Support of the Gulf Coast Regional Behavioral Health Infrastructure and Access Project Submitted Under the Byrne Discretionary Community Project Funding Program

Brazoria County Commissioners Court ratifies the attached letter in support of the FY 2027 Gulf Coast Regional Behavioral Health Infrastructure & Access Project submitted for consideration under the FY 2027 Byrne Discretionary Community Project Funding (CPF) Program.

L.M. "Matt" Sebesta, Jr.
County Judge

Lacey Powell
Chief of Staff

Brazoria County

**March 3, 2026**

The Honorable Randy Weber
United States House of Representatives
107 Cannon HOB
Washington, DC 20515

**Re: Request for FY 2027 Gulf Coast Regional Behavioral Health Infrastructure & Access Project**

Dear Congressman Weber,

On behalf of the **Brazoria County Commissioners Court**, we are pleased to express our strong support for the **Brazoria County Behavioral Health Wellness Campus**, which is part of the broader **Gulf Coast Regional Behavioral Health Infrastructure & Access Project** submitted for consideration under the **FY 2027 Byrne Discretionary Community Project Funding (CPF) program**.

Brazoria County continues to experience significant population growth and increasing demand for behavioral health services. Local governments, healthcare providers, law enforcement agencies, and community organizations are working together to address the growing number of residents experiencing behavioral health crises and the associated impacts on public safety systems, hospitals, and community services.

The proposed **Brazoria County Behavioral Health Wellness Campus** represents a major regional investment in strengthening the behavioral health infrastructure serving Brazoria County residents. The campus is envisioned as a **collaborative partnership involving the Gulf Coast Center, My Community Health Network (MyCHN), and other community partners**, bringing together behavioral health inpatient, extended observation, crisis residential, primary care services, and community-based supports within a coordinated service campus.

By co-locating these services, the Wellness Campus will create a centralized hub for coordinated care that improves access to treatment, strengthens crisis response capacity, and enhances coordination among healthcare providers, behavioral health organizations, and public safety agencies.

The proposed campus, a **$130 million behavioral health facility**, will consolidate and expand behavioral health services for Brazoria County residents while creating new opportunities for community partnerships that support individuals and families experiencing mental health challenges.

L.M. “Matt” Sebesta, Jr.
County Judge

Lacey Powell
Chief of Staff

# Brazoria County

The broader modernization initiative also includes development of a **Transitional Residential Stabilization Program**, which will provide short-term residential support for individuals stepping down from crisis stabilization services, inpatient psychiatric care, or diversion from the criminal justice system. This program will address a critical gap in the behavioral health continuum by providing structured stabilization and case management for individuals who cannot safely return to the community immediately following a crisis episode.

Together, these coordinated investments will help:

- Expand access to behavioral health services for Brazoria County residents
- Strengthen crisis response and stabilization capacity
- Improve coordination among healthcare providers, behavioral health organizations, and law enforcement agencies
- Reduce unnecessary incarceration of individuals with mental illness
- Improve long-term outcomes for individuals experiencing behavioral health crises.

The **Brazoria County Commissioners Court strongly supports this initiative** and appreciates your continued leadership in advancing federal investments that strengthen behavioral health systems, improve crisis response infrastructure, and enhance public safety across our region.

Thank you for your continued commitment to the residents of Brazoria County and the Texas Gulf Coast.

Sincerely,

L.M. “Matt” Sebesta, Jr.
Brazoria County Judge

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.2.** **3/24/2026**

Opioid Settlement - Six Remnant Defendants Settlement

The Court previously approved a Resolution in support of the adoption and approval of the Opioid Settlement Texas Term Sheet and allocation method.

The Court hereby authorizes the County Judge to sign the Opioid Settlement with Six (6) Remnant Defendants regional distributors/dispenser:

1. Associated Pharmacies, Inc. (and American Associated Pharmacies)
2. JM Smith Corporation
3. Louisiana Wholesale Drug Company, Inc.
4. Morris and Dickson Co.
5. North Carolina Mutual Wholesale Drug Company, Inc.
6. United Natural Foods, Inc. (and SuperValu)

This includes signing all documents relating to the opioid settlement proceeds after review by the District Attorney's Office.

Further, a certified copy of the Order be sent to the District Attorney's Office and Auditor's Office.

National Opioids Settlements: Six Remnant Defendants
Notice and Claims Administrator
opioidsparticipation@rubris.com

To: Brazoria County, TX
Reference Number: CL-2026492

***THIS SETTLEMENT OVERVIEW CONTAINS IMPORTANT INFORMATION ABOUT THE SIX REMNANT DEFENDANTS NATIONAL OPIOID SETTLEMENT***

## SIX REMNANT DEFENDANTS SETTLEMENT OVERVIEW

A new national opioid settlement has been reached with six regional distributors/dispenser defendants (Remnant Defendants Settlement): Associated Pharmacies, Inc (and American Associated Pharmacies); J M Smith Corporation; Louisiana Wholesale Drug Company, Inc.; Morris and Dickson Co.; North Carolina Mutual Wholesale Drug Company, Inc.; and United Natural Foods, Inc. (including its subsidiaries SuperValu and Advantage Logistics) (Six Remnant Defendants). There is one settlement agreement covering the combined settlement with the Six Remnant Defendants.

If effectuated, the proposed Remnant Defendants Settlement will result in the the Six Remnant Defendants paying a combined $97,625,000.00 in cash for purposes of abating the opioid epidemic. An Eligible Entity's participation in the Remnant Defendants Settlement, the Settlement will result in a one-time settlement payment to each Eligible Entity. The Settlement funds must be used for the *Core Strategies and Approved Uses* set forth in Exhibit D of the Remnant Defendant Settlement Agreement.

The Remnant Defendants Settlement does not include State Attorneys General or any amount allocated to a State. Rather, this Settlement will be distributed only and directly to any Eligible Entity that participates by signing and returning the *Combined Subdivision Participation and Release Form* by the deadline.

The allocation to participating entities will be calculated using the national Denver model but removing from the equation any amount that the Denver model would allocate to a State Attorney General or a State allocation. Specifically, the interstate allocation formula will be used to calculate what amount should go to all the subdivisions in each state and then apply the intrastate allocation as between all subdivisions who are either a litigating subdivision or a non-litigating subdivision with a population of 30,000 or more. Using that methodology, a national pro-rata percentage was created. That allocation percentage of participation is reflected in Exhibit E of the Remnant Defendant Settlement Agreement.

Eligible Entities must decide whether to participate by **Monday, May 4, 2026.**

## WHO IS RUBRIS INC. AND WHAT IS THE NOTICE AND CLAIMS ADMINISTRATOR?

The Settlement provides that a Notice and Claims Administrator will provide notice and manage the collection of participation forms. Rubris, Inc. is the Notice and Claims Administrator for this new Settlement and was also retained for the prior national opioid settlements.

## WHY IS YOUR ENTITY RECEIVING THIS NOTICE?

Your entity is eligible to participate in this Settlement. This Notice is also sent directly to counsel for each Eligible Entity if the Notice and Claims Administrator has their information. *If you are represented by an attorney with respect to opioid claims, please contact them.*

## WHERE CAN YOU FIND MORE INFORMATION?

Detailed information about the Settlement may be found at:
https://nationalopioidsettlement.com

You are encouraged to review the Settlement Agreement terms and discuss the terms and benefits with your counsel. Each Eligible Entity will need to decide whether to participate in the proposed Settlement, and entities are encouraged to work through this process before the Monday, May 4, 2026, deadline.

## HOW DO YOU PARTICIPATE IN THE SETTLEMENT?

The Settlement requires that each Eligible Entity take affirmative steps to "opt in" to the Settlement. You will receive the *Combined Subdivision Participation and Release Form* via DocuSign along with instructions from the Implementation Administrator. In order to participate in this Settlement, a person with authority must sign and return the required *Combined Subdivision Participation and Release Form*. DocuSign remains the preferred method of submission of the needed form.

The participation rate will be used to determine whether participation for each *Remnant Defendant* is sufficient to move forward. If the Settlement moves forward, your release will become effective as to that *Remnant Defendant*. If the settlement as to any *Remnant Defendant* does not move forward, the release as to that *Remnant Defendant* will not become effective.

Please add the following email addresses to your "safe" list so emails do not go to spam / junk folders: *dse_na3@docusign.net* and *opioidsparticipation@rubris.com*. Please monitor your email for the Participation Form and instructions.

All required documentation must be signed and returned on or before Monday, May 4, 2026. Upon effectuation of the Remnant Defendants Settlement, each Eligible Entity will be provided with a link to a portal where you will enter contact and payment information to receive settlement funds.

To: Brazoria County, TX
Reference Number: CL-2026492

**NOTICE OF NEW NATIONAL OPIOID SETTLEMENT AND UPCOMING ACTION NEEDED TO PARTICIPATE: MONDAY, May 4, 2026, DEADLINE**

A new national opioid settlement has been reached with six regional distributors/dispenser defendants (Remnant Defendants Settlement): Associated Pharmacies, Inc. (and American Associated Pharmacies); J M Smith Corporation; Louisiana Wholesale Drug Company, Inc.; Morris and Dickson Co.; North Carolina Mutual Wholesale Drug Company, Inc.; and United Natural Foods, Inc. (including is subsidiaries SuperValu and Advantage Logistics) (Six Remnant Defendants).

This is the formal Notice required by the Remnant Defendants Settlement. You are receiving this Notice because your entity is entitled to participate (Eligible Entity). Please read this Notice and the attached *Settlement Overview* carefully. The *Settlement Overview* provides additional information concerning this new national opioid settlement.

Your entity may have participated in prior national opioid settlements. This Notice concerns the opportunity to participate in this **new** settlement with the Six Remnant Defendants. Your entity may participate in this new settlement even if it did not participate in a prior national settlement.

**All Eligible Entities must "opt in" to participate in this new settlement.** To do so, a person with authority must sign and return the *Combined Subdivision Participation and Release Form* that will be sent via DocuSign shortly. If an Eligible Entity is unable to return an executed *Combined Subdivision Participation and Release Form* using DocuSign, the signed *Combined Subdivision Participation and Release Form* may be submitted via the Rubris Platform Portal. Please utilize the link included in this Notice to upload your entity's *Combined Subdivision Participation and Release Form* directly to the Rubris Platform Portal. DocuSign remains the preferred method of submission of the needed form.

**The deadline to return the *Combined Subdivision Participation and Release Form* is Monday, May 4, 2026.**

Questions about this Notice or the process for receiving and submitting the required *Combined Subdivision Participation and Release Form* may be directed to your attorney or the Notice and Claims Administrator at *opioidsparticipation@rubris.com.*

Please review the list of individuals on this email and contact the Notice and Claims Administrator at *opioidsparticipation@rubris.com* if someone else at your entity should receive communications about this Settlement.

**If your entity is represented by an attorney with respect to opioid claims and they are not copied on this message, please immediately contact them concerning this Notice.**

Thank you,
National Opioids Notice and Claims Administrator for the Remnant Defendants Settlement

*The Notice and Claims Administrator is retained to provide the Settlement Notice required by the Settlement Agreement referenced above and to manage the collection of Subdivision Settlement Participation Forms.*

**EXHIBIT G**

**Six (6) Remnant Defendants'**
**Combined Subdivision Participation and Release Form**
**("Combined Participation Form")**

| | |
|---|---|
| Governmental Entity: Brazoria County | State: TX |
| Authorized Official: County Judge L.M. "Matt" Sebesta, Jr. | |
| Address 1: 237 E. Locust #401 | |
| Address 2: | |
| City, State, Zip: Angleton Texas, 77515 | |
| Phone: 979-864-1200 | |
| Email: laceyp@brazoriacountytx.gov | |

The governmental entity identified above ("Governmental Entity"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the six (6) Remnant Defendants' Settlement Agreement ("RDSA"), dated February 3, 2026, and described further in Paragraph 1, and acting through the undersigned authorized official, hereby elects to participate in the RDSA, release all Released Claims against all Released Entities, and agrees as follows:

1. The Governmental Entity hereby elects to participate in the RDSA as a Participating Subdivision with each of the following six (6) Remnant Defendants that are parties to the RDSA: (1) Associated Pharmacies, Inc. (and American Associated Pharmacies), (2) J M Smith Corporation, (3) Morris and Dickson Co., L.L.C., (4) Louisiana Wholesale Drug Company, Inc., (5) North Carolina Mutual Wholesale Drug Company, Inc., and (6) United Natural Foods, Inc. (and SuperValu).

2. The Governmental Entity is aware of and has reviewed the RDSA, understands that all capitalized terms not defined in this Combined Participation Form have the meanings defined in the RDSA, and agrees that by executing this Combined Participation Form, the Governmental Entity elects to participate in the RDSA and become a Participating Subdivision as provided in the RDSAs.

3. The Governmental Entity shall promptly, and in any event no later than 14 days after the Reference Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed against any Released Entity in the RDSA. With respect to any Released Claims pending in *In Re National Prescription Opiate Litigation*, MDL No. 2804, the Governmental Entity authorizes the Plaintiffs' Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal with Prejudice for each of six (6) Remnant Defendants listed in Paragraph 1 above substantially in the form found at *https://nationalopioidsettlement.com/additional-settlements/.*

4. The Governmental Entity agrees to the terms of each of the RDSA pertaining to Participating

Subdivisions as defined therein.

5. By agreeing to the terms of the RDSA settlements and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.

6. The Governmental Entity agrees to use any monies it receives through the RDSA solely for the purposes provided therein.

7. The Governmental Entity submits to the jurisdiction of the MDL Court and agrees to follow the process for resolving any disputes described in the RDSA.

8. The Governmental Entity has the right to enforce the RDSA as provided therein.

9. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes of the RDSA, including without limitation all provisions related to release of any claims, and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in his or her official capacity whether elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in the RDSA in any forum whatsoever. The release provided for in the RDSA is intended by the Parties to be broad and shall be interpreted so as to give the Released Entities in the RDSA the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The RDSA shall be a complete bar to any Released Claim against the Released Entities.

10. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the RDSA.

11. In connection with the releases provided in the RDSA, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

> **General Release; extent.** A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims in the RDSA, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the RDSA.

12. The Governmental Entity understands and acknowledges that nothing herein is intended to modify in any way the terms of any of the RDSA, to which Governmental Entity hereby agrees. To the extent this Combined Participation Form is interpreted differently from the RDSA in any respect, the RDSA controls.

I have all necessary power and authorization to execute this Combined Participation Form on behalf of the Governmental Entity.

Signature: _____

Name: L.M. "Matt" Sebesta, Jr.

Title: Brazoria County Judge

Date: _____

Docusign Envelope ID: 5AF8E77A-E092-4285-9BB2-BFE660FF0406

Rubris

7900 Westpark Drive
Suite A100
McLean, VA 22102
(571) 397-2050
www.rubris.com

New National Opioids Settlement: Six Remnant Defendants
Notice and Claims Administrator
opioidsparticipation@rubris.com

To: Brazoria County, TX
Reference Number: CL-2026492

**THIS PACKAGE CONTAINS DOCUMENTATION TO PARTICIPATE IN THE NEW NATIONAL OPIOIDS SIX REMNANT DEFENDANTS SETTLEMENT. YOU MUST TAKE ACTION IN ORDER TO PARTICIPATE.**

***Deadline: Monday, May 4, 2026***

A new proposed national opioids settlement ("*Six Remnant Defendants Settlement*") has been reached with six regional distributors/dispenser defendants: Associated Pharmacies, Inc. (and American Associated Pharmacies); J M Smith Corporation; Louisiana Wholesale Drug Company, Inc.; Morris and Dickson Co.; North Carolina Mutual Wholesale Drug Company, Inc.; and United Natural Foods, Inc. (including its subsidiaries SuperValu and Advantage Logistics) (each individually, a "*Remnant Defendant*," and, collectively, the "*Six Remnant Defendants*"). This package is a follow-up communication to the *Notice of National Opioids Settlement* recently sent electronically.

You are receiving this package, which includes a *Combined Subdivision Participation and Release Form*, because your entity is eligible to participate.

This electronic envelope contains:

- A *Combined Subdivision Participation and Release Form* for the *Six Remnant Defendants Settlement* that your entity is eligible to join, including a release of any claims.

**The *Combined Subdivision Participation and Release Form* must be executed, without alteration, and submitted on or before Monday, May 4, 2026, for your entity to be included in the initial participation calculations and payment eligibility under the *Six Remnant Defendants Settlement*.**

The MDL Plaintiffs' Executive Committee recommends that subdivisions agree to the settlement. If a subdivision elects to participate in the *Six Remnant Defendants Settlement* by executing the *Combined Subdivision Participation and Release Form*, the subdivision elects to participate in the settlement as to all *Six Remnant Defendants*. A subdivision cannot elect to participate in the settlement as to fewer than all *Six Remnant Defendants*. Based upon *Combined Subdivision Participation and Release Forms* received on or before Monday, May 4, 2026, the participation rate will be used by each *Remnant Defendant* to

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7900 Westpark Drive
Suite A100
McLean, VA 22102
(571) 397-2050
www.rubris.com

individually determine whether participation is sufficient to move forward. If the settlement moves forward, your release will become effective as to all *Remnant Defendants* that determine to move forward. If a *Remnant Defendant* determines not to move forward, your release as to that *Remnant Defendant* will not become effective.

You are encouraged to discuss the terms and benefits of the *Six Remnant Defendants Settlement* with your counsel. Information and documents regarding the *Six Remnant Defendants Settlement*, can be found on the national settlement website at *https://nationalopioidsettlement.com/.* This website will be supplemented if additional documents are created.

**How to return signed forms:**

There are three methods for returning the executed *Combined Subdivision Participation and Release Form* to the Notice and Claims Administrator:

(1) *Electronic Signature via DocuSign*: Executing the *Combined Subdivision Participation and Release Form* electronically through DocuSign will return the signed form to the Notice and Claims Administrator and associate your form with your entity's records. Electronic signature is the most efficient method for returning the *Combined Subdivision Participation and Release Form*, allowing for more timely participation and the potential to meet higher settlement payment thresholds, and is therefore strongly encouraged.

(2) *Manual Signature returned via Rubris Platform Portal*: If your entity is unable to return an executed *Combined Subdivision Participation and Release Form* using DocuSign, the signed *Combined Subdivision Participation and Release Form* may be submitted via the Rubris Platform Portal. Please utilize the link within the New National Opioid Settlement Notice email in order to upload your entity's *Combined Subdivision Participation and Release Form* directly to the Rubris Platform Portal.

(3) *Manual Signature returned via electronic mail*: If your entity is unable to return an executed *Combined Subdivision Participation and Release Form* using DocuSign, the signed *Combined Subdivision Participation and Release Form* may be returned via electronic mail to *opioidsparticipation@rubris.com*. Please include the name, state, and reference ID of your entity in the body of the email and use the subject line *Combined Subdivision Participation and Release Form* – [Entity Name, Entity State] – [Reference ID].

Detailed instructions on how to sign and return the *Combined Subdivision Participation and Release Form*, including changing the authorized signer, can be found at National Opioid Settlement Website. You may also contact *opioidsparticipation@rubris.com*.

Docusign Envelope ID: 5AF8E77A-E092-4285-9BB2-BFE660FF0406

Rubris

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McLean, VA 22102
(571) 397-2050
www.rubris.com

**The sign-on period ends on Monday, May 4, 2026.**

If you have any questions about executing the *Combined Subdivision Participation and Release Form,* please contact your counsel or the Notice and Claims Administrator at *opioidsparticipation@rubris.com*.

Thank you,
Notice and Claims Administrator

*The Notice and Claims Administrator is retained to provide the settlement notice required by the settlement agreement referenced above and to manage the collection of settlement participation forms from the settlement.*

Docusign Envelope ID: 5AF8E77A-E092-4285-9BB2-BFE660FF0406

# EXHIBIT G

## Six (6) Remnant Defendants' Combined Subdivision Participation and Release Form ("Combined Participation Form")

| | | |
|---|---|---|
| Governmental Entity: Brazoria County | | State: TX |
| Authorized Official: County Judge L. M. "Matt" Sebesta Jr. | | |
| Address 1: 237 East Locust Street, Suite 401 | | |
| Address 2: | | |
| City, State, Zip: Angleton | Texas | 77515 |
| Phone: 979-864-1200 | | |
| Email: laceyp@brazoriacountytx.gov | | |

The governmental entity identified above ("Governmental Entity"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the six (6) Remnant Defendants' Settlement Agreement ("RDSA"), dated February 3, 2026, and described further in Paragraph 1, and acting through the undersigned authorized official, hereby elects to participate in the RDSA, release all Released Claims against all Released Entities, and agrees as follows:

1. The Governmental Entity hereby elects to participate in the RDSA as a Participating Subdivision with each of the following six (6) Remnant Defendants that are parties to the RDSA: (1) Associated Pharmacies, Inc. (and American Associated Pharmacies), (2) J M Smith Corporation, (3) Morris and Dickson Co., L.L.C., (4) Louisiana Wholesale Drug Company, Inc., (5) North Carolina Mutual Wholesale Drug Company, Inc., and (6) United Natural Foods, Inc. (and SuperValu).

2. The Governmental Entity is aware of and has reviewed the RDSA, understands that all capitalized terms not defined in this Combined Participation Form have the meanings defined in the RDSA, and agrees that by executing this Combined Participation Form, the Governmental Entity elects to participate in the RDSA and become a Participating Subdivision as provided in the RDSAs.

3. The Governmental Entity shall promptly, and in any event no later than 14 days after the Reference Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed against any Released Entity in the RDSA. With respect to any Released Claims pending in *In Re National Prescription Opiate Litigation*, MDL No. 2804, the Governmental Entity authorizes the Plaintiffs' Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal with Prejudice for each of six (6) Remnant Defendants listed in Paragraph 1 above substantially in the form found at *https://nationalopioidsettlement.com/additional-settlements/.*

4. The Governmental Entity agrees to the terms of each of the RDSA pertaining to Participating

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Subdivisions as defined therein.

5. By agreeing to the terms of the RDSA settlements and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.

6. The Governmental Entity agrees to use any monies it receives through the RDSA solely for the purposes provided therein.

7. The Governmental Entity submits to the jurisdiction of the MDL Court and agrees to follow the process for resolving any disputes described in the RDSA.

8. The Governmental Entity has the right to enforce the RDSA as provided therein.

9. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes of the RDSA, including without limitation all provisions related to release of any claims, and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in his or her official capacity whether elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in the RDSA in any forum whatsoever. The release provided for in the RDSA is intended by the Parties to be broad and shall be interpreted so as to give the Released Entities in the RDSA the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The RDSA shall be a complete bar to any Released Claim against the Released Entities.

10. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the RDSA.

11. In connection with the releases provided in the RDSA, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

> **General Release; extent.** A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her would have materially affected his or her settlement with the debtor or released party.

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A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims in the RDSA, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the RDSA.

12. The Governmental Entity understands and acknowledges that nothing herein is intended to modify in any way the terms of any of the RDSA, to which Governmental Entity hereby agrees. To the extent this Combined Participation Form is interpreted differently from the RDSA in any respect, the RDSA controls.

I have all necessary power and authorization to execute this Combined Participation Form on behalf of the Governmental Entity.

Signature: Signed by: L. M. "Matt" Sebesta Jr. 7158A8A7BC4B414...

Name: L. M. "Matt" Sebesta, Jr.

Title: Brazoria County Judge

Date: 3/25/2026

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.3.** **3/24/2026**

Ratification of Letter in Support of the MyCHN Freeport Women and Children's Health Center Community Project

Brazoria County Commissioners Court ratifies the attached letter in support of the MyCHN Freeport Women and Children's Health Center Community Project.

L.M. “Matt” Sebesta, Jr.
County Judge

Lacey Powell
Chief of Staff

# Brazoria County

March 11, 2026

The Honorable Randy Weber
United States House of Representatives
107 Cannon House Office Building
Washington, DC 20515

Dear Congressman Weber,

On behalf of Brazoria County Commissioners Court, I am writing to express our strong support for the Community Project Funding request submitted by **Stephen F. Austin Community Health Center, dba Community Health Network (MYCHN)** for the development of the **MyCHN Freeport Women and Children’s Health Center** in Freeport, Texas.

This request will support the development of an innovative healthcare facility dedicated to expanding access to comprehensive services for women, children, and families in Brazoria County. The proposed **9,000-square-foot MyCHN Freeport Women and Children’s Health Center** will provide an integrated model of care that includes pediatric primary care, women’s health services, behavioral health, pediatric dental services, pharmacy services, and a child-focused development and engagement area designed to improve the patient experience for families.

Importantly, the project will also support the **expansion of Maternal-Fetal Medicine services**, improving access to specialized care for high-risk pregnancies in the region. Expanding these services locally will help ensure that expectant mothers with complex medical needs can receive coordinated prenatal care closer to home, reducing barriers to care and improving maternal and infant health outcomes.

MyCHN currently serves as a critical healthcare provider for families in the Freeport area and ensures access to quality care continues along the Texas Gulf Coast. Access to maternal and pediatric healthcare services remains a significant need. The development of the MyCHN Freeport Women and Children’s Health Center will significantly strengthen the healthcare infrastructure in Brazoria County and expand access to essential services for women and children. Federal investment through Community Project Funding will help ensure that families in Texas’ 14th Congressional District have access to high-quality, integrated healthcare services close to home. For these reasons, we respectfully urge you to support this request and include it among your priorities for Fiscal Year 2027 appropriations.

Thank you for your continued leadership and commitment to improving the health and well-being of communities across Brazoria County.

Sincerely,

L. M. “Matt” Sebesta, Jr.
Brazoria County Judge
(979)864-1200

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.4.** **3/24/2026**

Deputations in the County Clerk's Office

Approve deputations for the following employees in the County Clerk's Office.

1. N. Morales
2. D. Finley

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.5.** **3/24/2026**

Appointment of Tax Abatement Review Committee - Precinct 4

Approve the appointment of Shane Pirtle to the Tax Abatement Review Committee for a two year term ending March 2028.

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.6.** **3/24/2026**

Amend Court Order H.9 Dated February 10, 2026 Out of State Travel - Specialty Court Teams

Amend Court Order H.9 dated February 10, 2026 Out of State Travel - Specialty Court Teams to attend the End Violence Against Women International (EV AWI) Conference in New Orleans, Louisiana, April 7, 2026 through April 9,2026 to include the following person:

Non-employee:

- Domestic Violence Court Defense Attorney

All expenses related to this travel including flights, lodging, per diem and registration expenses will be fully paid for out of Specialty Court grants funds administered by the County. No County General Funds will be used for this request.

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.9.** **2/10/2026**

Out of State Travel - Specialty Court Teams

Approve the request for members of the Specialty Court Teams to attend the End Violence Against Women International (EV AWI) Conference in New Orleans, Louisiana, April 7, 2026 through April 9, 2026.

CSCD employees:

- Courts Program Coordinator
- Community Supervision Officer
- Specialty Courts Administrator

County employees and elected officials:

- Domestic Violence Court Presiding Judge
- Assistant District Attorney

All expenses related to this travel including flights, lodging, per diem and registration expenses will be fully paid for out of Specialty Court grants funds administered by the County. No County General Funds will be used for this request.

**BRAZORIA COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**
1524 EAST MULBERRY, SUITE 200 ANGLETON TX 77515 — P O BOX 1300, ANGLETON, TX 77516-1300
TELEPHONE: (979) 864-1406 Angleton (281) 756-1406 Houston
FAX: (979) 864-2116

DR. GREGORY DILLON
DIRECTOR

CARA DRENNER
DEPUTY DIRECTOR

KARLA PEÑATE KUTCH
DEPUTY DIRECTOR

**To:** County Judge Matt Sebesta & Commissioners
**From:** Dr. Gregory Dillon, Brazoria County CSCD, Director
**Date:** March 9, 2026
**Subject: Request for Approval of Out-of-State Travel – Consent Docket**

Dear Judge Sebesta and Commissioners,

I am writing to respectfully request that the following individuals be placed on the consent docket for approval of out-of-state travel this fiscal year for:

**Non-employee:**

- *Domestic Violence Court Defense Attorney*

This travel is necessary to attend the annual End Violence Against Women International Conference (EVAWI) in New Orleans, Louisiana that is scheduled for April 7-9, 2026. All expenses related to this travel, including flights, lodging, per diem, and registration fees, will be fully covered by Specialty Courts Grants administered by the County. No county general funds will be used.

We appreciate your consideration of this request and are happy to provide any additional information needed. Please let me know if you require further details or documentation.

Thank you for your time and support.

Sincerely,

Dr. Gregory Dillon, LPC-S
Brazoria County CSCD

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.7.** **3/24/2026**

Resolution - Sheriff Immigration Law Enforcement Grant Program Senate Bill 8

Approve the attached Resolution permitting the Sheriff's Office to apply for the Sheriff Immigration Law Enforcement Grant for the Fiscal Years 2026 and 2027 made available through Senate Bill 8. This Bill establishes a grant program supporting the sheriffs who have entered into certain kinds of immigration law enforcement agreements with the United States Immigration and Customs Enforcement described by Government Code Section §753.051.

If agreement is approved and awarded the grant funds may be spent over a two-year period on the following:

- compensation for persons performing duties
- generating and delivering reports, including administrative duties
- equipment and related services for peace officers and other, including the cost of repairing and replacing equipment required, but not provided
- attendance by a person at any training or other event
- costs to the county for confining inmates under the authority granted by this agreement
- other expenses associated with participating in the grant agreement as determined by the Texas Comptroller of Public Accounts.

Further, the Brazoria County Commissioners Court designates The Brazoria County Auditor as the grantee's financial officer. The financial officer is given the power to submit financial and/or programmatic reports or alter a grant on behalf of the applicant agency.

Further, the County Judge is hereby authorized to act as Brazoria County's Authorized Official and sign any documentation related to the application for the Grant upon review by the District Attorney's Office.

# RESOLUTION

**SHERIFF IMMIGRATION LAW ENFORCEMENT GRANT PROGRAM SENATE BILL 8**

**GRANT PROGRAM NUMBER IA-0000003629**

**WHEREAS,** the Brazoria County Commissioners Court finds it in the best interest of the citizens of Brazoria County, that the Sheriff Immigration Law Enforcement Grant Program, Senate Bill 8 be operated for FY2026 – FY2027; and

**WHEREAS,** the Brazoria County Commissioners Court agrees that in the event of loss or misuse of the Office of the Governor funds, the Brazoria County Commissioners Court assures that the funds will be returned to the Office of the Governor in full; and

**WHEREAS,** the Brazoria County Commissioners Court designates the Brazoria County Judge as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency; and

**WHEREAS,** the Brazoria County Commissioners Court designates the Brazoria County Auditor as the grantee's financial officer. The financial officer is given the power to submit financial and/or programmatic reports or alter a grant on behalf of the applicant agency.

**NOW THEREFORE, BE IT RESOLVED** that the Brazoria County Commissioners Court approves submission of the grant application for the Sheriff Immigration Law Enforcement Grant Program, Senate Bill 8 to the Texas Comptroller's Office.

Grant Number IA-0000003629

PASSED and APPROVED this 24th day March, 2026

_____

Brazoria County Judge

L. M. "Matt" Sebesta, Jr.

_____

Commissioner, Precinct 1

Jay Burridge

_____

Commissioner, Precinct 2

Ryan Cade

_____

Commissioner, Precinct 3

Stacy L. Adams

_____

Commissioner, Precinct 4

David Linder

# RESOLUTION

**SHERIFF IMMIGRATION LAW ENFORCEMENT GRANT PROGRAM SENATE BILL 8**

**GRANT PROGRAM NUMBER IA-0000003629**

**WHEREAS,** the Brazoria County Commissioners Court finds it in the best interest of the citizens of Brazoria County, that the Sheriff Immigration Law Enforcement Grant Program, Senate Bill 8 be operated for FY2026 – FY2027; and

**WHEREAS,** the Brazoria County Commissioners Court agrees that in the event of loss or misuse of the Office of the Governor funds, the Brazoria County Commissioners Court assures that the funds will be returned to the Office of the Governor in full; and

**WHEREAS,** the Brazoria County Commissioners Court designates the Brazoria County Judge as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency; and

**WHEREAS,** the Brazoria County Commissioners Court designates the Brazoria County Auditor as the grantee's financial officer. The financial officer is given the power to submit financial and/or programmatic reports or alter a grant on behalf of the applicant agency.

**NOW THEREFORE, BE IT RESOLVED** that the Brazoria County Commissioners Court approves submission of the grant application for the Sheriff Immigration Law Enforcement Grant Program, Senate Bill 8 to the Texas Comptroller's Office.

Grant Number IA-0000003629

PASSED and APPROVED this 24th day March, 2026

Brazoria County Judge

L. M. "Matt" Sebesta, Jr.

Commissioner, Precinct 1

Jay Burridge

Commissioner, Precinct 2

Ryan Cade

Commissioner, Precinct 3

Stacy L. Adams

Commissioner, Precinct 4

David Linder

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.8.** **3/24/2026**

Account Number: 4200-0653-000 Resale Meeting of: October 28, 2025

The court approves the resale of the following trust property in Brazoria County in the amount of $14,188.33.

Freeport Blk 70 Lot 7
4200-0653-000

PROPERTY INFORMATION

| | |
|---|---|
| RESALE MEETING OF: | October 28, 2025 |
| IN TRUST TO: | CITY OF FREEPORT |
| PREVIOUS OWNER: | SEGUEDA, GREGORIA C, ET AL |
| ACCOUNT #: | 4200-0653-000 |
| PRECINCT #: | 1 |
| LEGAL DESCRIPTION: | FREEPORT BLK 70 LOT 7 |
| PHYSICAL ADDRESS: | 407 W 7TH ST |
| SCHOOL DISTRICT: | BRAZOSPORT ISD |
| OFFER MADE BY: | JAYAPRAKASH NARAYAN |
| AMOUNT OF OFFER: | $14,188.33 |
| MINIMUM BID AT SALE: | $28,376.65 |
| ADJUDGED VALUE: | $127,590.00 |
| CURRENT APPRAISED VALUE: | $29,400.00 |
| CURRENT IMPROVEMENT: | $0.00 |
| CITY WEED/DEMO LIENS: | $9,344.41 |
| SHERIFF'S DEED FILE DATE: | 11/14/2024 |
| REDEMPTION DATE: | 5/14/2025 |
| POST JUDGMENT TAXES: | $846.31 |
| POST JUDGMENT YEARS: | 2024-2025 |

| VOTE: | AYE | NAY |
|---|---|---|
| K. BULANEK | X | |
| K. STEWART | X | |
| JUDGE SEBESTA | X | |
| J. BURRIDGE | X | |
| CIVIL DIVISION REP. | X | |

PBFCM REPRESENTATIVE PRESENT

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.9.** **3/24/2026**

Monthly Collections Report for February 2026

Approve Tax Office Monthly Collections Report for February 2026.

# Brazoria County Tax Office

**KRISTIN R. BULANEK**

TAX ASSESSOR-COLLECTOR

111 E. Locust
Angleton, Texas 77515

979.864.1838
FAX 979.864.1346


March 24, 2026

Members of the Commissioners' Court
237 E. Locust
Angleton, TX 77515

Members of Court:

I hereby certify the attached to be a true and correct copy of the collections of the Brazoria County Tax Office for the period of February 01, 2026 to February 28, 2026.

Sincerely,

Kristin R. Bulanek

Kristin R. Bulanek CIA, PCC
Tax Assessor-Collector
Brazoria County

# Brazoria County Tax Office

**KRISTIN R. BULANEK**

TAX ASSESSOR-COLLECTOR

111 E. Locust
Angleton, Texas 77515

979.864.1838
FAX 979.864.1346


## Summary of County Revenues
## Fiscal Year 2026
**February-2026**

| Revenue Source | Revenue |
|---|---|
| Beer & Liquor License | 165.00 |
| Auto Registration-Split Level Commission | 0.00 |
| Certificate of Title | 24,605.00 |
| Auto Registration-County Fees | 287,780.00 |
| Specialty Plates | 182.00 |
| Postage & Handling Compensation | 52,494.65 |
| Auto Registration-Car License Fee | 22,963.95 |
| Vehicle Sales Tax | 0.00 |
| Current Tax Commissions | 89,090.22 |
| Tax Certificates | 2,180.00 |
| Hot Check Fees | 2,441.60 |
| Reimburse Postage/Telex | 168.00 |
| Boat Title/Registration Commissions | 883.00 |
| Boat Sales Tax Commissions | 1,275.94 |
| Scofflaw | 0.00 |
| Special Assessments: | |
| *Bonnie Lane* | 0.00 |
| *Laura Lane* | 0.00 |
| *Norris Road* | 0.00 |
| *Rose Mary St.* | 3,184.24 |
| *Pecan Estates* | 0.00 |
| *Hampton Road* | 0.00 |
| *Westwood Road* | 0.00 |
| *Sally Lake* | 0.00 |
| *Benefield* | 0.00 |
| *Brazos Bend II* | 0.00 |
| *Bailey Oakwood Creek* | 0.00 |
| *Mustang* | 0.00 |
| *CR 64 Ext* | 0.00 |
| *Wink Wynn* | 0.00 |
| *Vivian St* | 0.00 |
| *Lindell Estates* | 533.22 |
| *Lindel Estates-DFH* | 0.00 |
| *Riverside* | 1,265.86 |
| *Briar Meadow* | 0.00 |
| *Twin Lakes* | 0.00 |
| *Old Coffee Plantation* | 0.00 |
| *Brazos Bend* | 0.00 |
| *Brazos Oaks* | 0.00 |
| *Forest Loop* | 0.00 |
| *Sherwood Land* | 0.00 |
| *Manvel* | 0.00 |
| *Oakwood Creek* | 859.61 |
| *River Road* | 0.00 |
| | $490,072.29 |

Summary of County Figures not audited

# Brazoria County Tax Office

**KRISTIN R. BULANEK**

TAX ASSESSOR-COLLECTOR

111 E. Locust
Angleton, Texas 77515

979.864.1838
FAX 979.864.1346


## Tax Office Collections
## Fiscal Year 2026
**Monthly Report**

### Tax Collections for the period 02/01/2026 - 02/28/2026

| | 2025 Tax Roll | Prior Tax Yrs | Total | Current Collection Percentage |
|---|---|---|---|---|
| County | $26,795,618.37 | $9,714.53 | $26,805,332.90 | 87.82% |
| Special R&B | 4,304,622.25 | (117,360.72) | $4,187,261.53 | 87.81% |
| | $31,100,240.62 | ($107,646.19) | $30,992,594.43 | |

### Tax Receivables as of 02/28/2026

| | 2025 Tax Roll | Prior Tax Yrs | Total |
|---|---|---|---|
| County | $19,262,692.90 | $2,604,354.47 | $21,867,047.37 |
| Special R&B | 3,091,559.76 | 407,499.35 | 3,499,059.11 |
| | $22,354,252.66 | $3,011,853.82 | $25,366,106.48 |

### Special Assessments Receivables as of 02/28/2026

| Special Assessment | Balance | Current Collection Percentage |
|---|---|---|
| Bonnie Lane | 8,398.02 | 86.10% |
| Laura Lane | 11,199.35 | 35.26% |
| Norris Road | 3,973.48 | 94.08% |
| Rose Mary St. | 17,321.12 | 70.76% |
| Pecan Estates | 39,545.80 | 67.21% |
| Hampton Road | 45,397.88 | 48.94% |
| Westwood | 34,465.42 | 68.68% |
| Sally Lake | 46,613.17 | 76.23% |
| Benefield | 6,378.37 | 85.38% |
| Brazos Bend II | 50,301.22 | 78.41% |
| Bailey Oakwood Creek | 313,042.64 | 73.77% |
| Mustang | 56,031.07 | 23.33% |
| CR 64 Ext | 46,717.92 | 69.13% |
| Wink Wynn | 19,494.68 | 61.75% |
| Vivian St. | 24,001.45 | 59.64% |
| Lindell Estates | 298,636.42 | 10.97% |
| Lindel Estates DFH | 373,313.96 | 22.98% |
| Riverside | 331,430.32 | 33.29% |
| Briar Meadow | 151,804.31 | 51.65% |
| Twin Lakes | 474,386.00 | 22.15% |
| Old Coffee Plantation | 285,017.50 | 30.50% |
| Brazos Bend | 4,638.09 | 92.64% |
| Brazos Oaks 1 | 21,532.58 | 76.51% |
| River Road | 185,544.52 | 1.07% |
| Forrest Loop | 256,204.08 | 25.00% |
| Brazos Oaks 2 | 13,760.25 | 81.79% |
| Sherwood Land | 18,058.63 | 70.96% |
| Manvel | 40,734.85 | 93.17% |
| Oakwood Creek | 10,675.66 | 90.67% |
| | $3,188,618.76 | |

## YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 and Year End Date = 2/28/2026 and Month Range from 2/1/2026 to 2/28/2026 and Tax Units = {multiple} and Date Type = 1

**1 - BRAZORIA COUNTY**

### CURRENT YEAR INFORMATION

**Start Financial Year** 10/01/2025 12

| Start Value | Start Exemption | Start Taxable | Rate | Calc Start Levy | Actual Start Levy | Start Frozen Loss | Start + Frozen |
|---|---|---|---|---|---|---|---|
| 89,247,009,871 | 29,895,654,216 | 59,351,355,655 | 0.262548 | 155,825,797.25 | 155,871,961.39 | 0.00 | 155,871,961.39 |

| Adjusted Value | Adjusted Exemption | Adj Taxable | Rate | Calc Adj Levy | Actual Current Levy | Adj Frozen Loss | Act Levy + Act Frozen |
|---|---|---|---|---|---|---|---|
| 90,751,273,837 | 30,484,246,493 | 60,267,027,344 | 0.262548 | 158,229,874.95 | 158,271,663.68 | 0.00 | 158,271,663.68 |

| Start Value | Net Value Adj | Start Value + Net Value Adj | Actual Current Value | Other Loss |
|---|---|---|---|---|
| 89,247,009,871 | 1,504,263,966 | 90,751,273,837 | 90,751,273,837 | 653.21 |

| Start Exemption | Net Exmp Adj | Start Exemp + Net Exmp Adj | Actual Current Exemption |
|---|---|---|---|
| 29,895,654,216 | 588,592,277 | 30,484,246,493 | 30,484,246,493 |

| YEAR | NET START BALANCE | NET MTD ADJ | NET YTD ADJ | NET MTD PAID | NET YTD PAID | CALC BALANCE AS OF 02/28/2026 | REFUNDS DUE | COL % |
|---|---|---|---|---|---|---|---|---|
| 2025 | 155,871,961.39 | (116,483.08) | 2,399,702.29 | 26,795,618.37 | 139,008,970.78 | 19,262,692.90 | (111,826.92) | 87.82 |
| 2024 | 1,386,663.29 | (94,167.35) | (303,716.43) | 18,513.48 | 174,450.92 | 908,495.94 | (94,441.60) | 16.10 |
| 2023 | 633,083.50 | (52,255.68) | (169,917.01) | (26,515.17) | (12,067.18) | 475,233.67 | (59,986.36) | 0.00 |
| 2022 | 289,953.23 | 1,485.47 | 12,433.70 | 16,522.18 | 57,313.19 | 245,073.74 | (437.52) | 18.95 |
| 2021 | 174,141.23 | 122.12 | 898.79 | 2,417.36 | 14,178.40 | 160,861.62 | (279.02) | 8.10 |
| 2020 | 133,475.32 | (84.89) | 473.37 | 703.16 | 5,684.87 | 128,263.82 | (1.98) | 4.24 |
| 2019 | 121,839.21 | 0.00 | 0.00 | 294.86 | 4,793.65 | 117,045.56 | 0.00 | 3.93 |
| 2018 | 93,987.68 | 0.00 | 0.00 | (196.81) | 2,201.15 | 91,786.53 | 0.00 | 2.34 |
| 2017 | 89,415.51 | 0.00 | 0.00 | (466.66) | 1,293.50 | 88,122.01 | 0.00 | 1.44 |
| 2016 | 82,000.47 | 0.00 | 0.00 | (567.63) | 1,593.65 | 80,406.82 | 0.00 | 1.94 |
| 2015 | 76,727.47 | 0.00 | 0.00 | (485.39) | 767.29 | 75,960.18 | 0.00 | 1.00 |
| 2014 | 42,371.86 | 0.00 | 0.00 | (388.96) | 526.00 | 41,845.86 | 0.00 | 1.24 |
| 2013 | 28,734.27 | 0.00 | 0.00 | 51.42 | 312.03 | 28,422.24 | 0.00 | 1.08 |
| 2012 | 38,434.60 | 0.00 | 0.00 | (372.35) | 270.06 | 38,164.54 | 0.00 | 0.70 |
| 2011 | 25,886.48 | 0.00 | 0.00 | 47.94 | 196.00 | 25,690.48 | 0.00 | 0.75 |
| 2010 | 17,306.34 | 0.00 | 0.00 | 117.36 | 342.25 | 16,964.09 | 0.00 | 1.97 |
| 2009 | 15,563.64 | 0.00 | 0.00 | 11.76 | 78.08 | 15,485.56 | 0.00 | 0.50 |
| 2008 | 15,686.85 | 0.00 | 0.00 | 27.98 | 210.84 | 15,476.01 | 0.00 | 1.34 |
| 2007 | 13,626.70 | 0.00 | 0.00 | 0.00 | 19.70 | 13,607.00 | 0.00 | 0.14 |
| 2006 | 11,913.89 | 0.00 | 0.00 | 0.00 | 30.81 | 11,883.08 | 0.00 | 0.25 |
| 2005 | 10,267.74 | 0.00 | 0.00 | 0.00 | 13.77 | 10,253.97 | 0.00 | 0.13 |
| 2004 * | 15,354.93 | 0.00 | 0.00 | 0.00 | 43.18 | 15,311.75 | 0.00 | 0.28 |
| TOTAL | **159,188,395.60** | **(261,383.41)** | **1,939,874.71** | **26,805,332.90** | **139,261,222.94** | **21,867,047.37** | **(266,973.40)** | |

## YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 and Year End Date = 2/28/2026 and Month Range from 2/1/2026 to 2/28/2026 and Tax Units = {multiple} and Date Type = 1

## 9 - SPECIAL ROAD & BRIDGE

### CURRENT YEAR INFORMATION

Start Financial Year 10/01/2025 12

| Start Value | Start Exemption | Start Taxable | Rate | Calc Start Levy | Actual Start Levy | Start Frozen Loss | Start + Frozen |
|---|---|---|---|---|---|---|---|
| 89,247,214,065 | 30,063,803,414 | 59,183,410,651 | 0.042210 | 24,981,317.64 | 24,988,728.52 | 0.00 | 24,988,728.52 |
| **Adjusted Value** | **Adjusted Exemption** | **Adj Taxable** | **Rate** | **Calc Adj Levy** | **Actual Current Levy** | **Adj Frozen Loss** | **Act Levy + Act Frozen** |
| 90,751,478,031 | 30,663,423,741 | 60,088,054,290 | 0.042210 | 25,363,167.72 | 25,369,882.52 | 0.00 | 25,369,882.52 |

| Start Value | Net Value Adj | Start Value + Net Value Adj | Actual Current Value | Other Loss |
|---|---|---|---|---|
| 89,247,214,065 | 1,504,263,966 | 90,751,478,031 | 90,751,478,031 | 105.01 |

| Start Exemption | Net Exmp Adj | Start Exemp + Net Exmp Adj | Actual Current Exemption |
|---|---|---|---|
| 30,063,803,414 | 599,620,327 | 30,663,423,741 | 30,663,423,741 |

| YEAR | NET START BALANCE | NET MTD ADJ | NET YTD ADJ | NET MTD PAID | NET YTD PAID | CALC BALANCE AS OF 02/28/2026 | REFUNDS DUE | COL % |
|---|---|---|---|---|---|---|---|---|
| 2025 | 24,988,728.52 | (19,005.30) | 381,154.00 | 4,304,622.25 | 22,278,322.76 | 3,091,559.76 | (18,253.36) | 87.81 |
| 2024 | 220,929.22 | (15,190.02) | (124,691.15) | (72,708.51) | (48,569.40) | 144,807.47 | (15,239.73) | 0.00 |
| 2023 | 100,656.65 | (8,409.93) | (70,774.81) | (47,642.19) | (45,723.07) | 75,604.91 | (9,641.79) | 0.00 |
| 2022 | 49,548.35 | 255.14 | 2,133.83 | 2,825.51 | 9,798.75 | 41,883.43 | (75.14) | 18.95 |
| 2021 | 25,718.00 | 18.15 | 133.52 | 352.71 | 2,085.07 | 23,766.45 | (41.45) | 8.06 |
| 2020 | 19,420.24 | (12.41) | 69.20 | 101.63 | 823.54 | 18,665.90 | (0.62) | 4.22 |
| 2019 | 16,589.12 | 0.00 | 0.00 | 40.14 | 645.51 | 15,943.61 | 0.00 | 3.89 |
| 2018 | 15,281.65 | 0.00 | 0.00 | (32.14) | 351.33 | 14,930.32 | 0.00 | 2.29 |
| 2017 | 14,018.60 | 0.00 | 0.00 | (75.44) | 197.33 | 13,821.27 | 0.00 | 1.40 |
| 2016 | 12,310.88 | 0.00 | 0.00 | (85.69) | 235.01 | 12,075.87 | 0.00 | 1.90 |
| 2015 | 10,753.88 | 0.00 | 0.00 | (69.46) | 103.05 | 10,650.83 | 0.00 | 0.95 |
| 2014 | 5,748.74 | 0.00 | 0.00 | (53.43) | 68.15 | 5,680.59 | 0.00 | 1.18 |
| 2013 | 3,973.06 | 0.00 | 0.00 | 7.14 | 41.54 | 3,931.52 | 0.00 | 1.04 |
| 2012 | 5,400.74 | 0.00 | 0.00 | (52.45) | 35.96 | 5,364.78 | 0.00 | 0.66 |
| 2011 | 3,746.36 | 0.00 | 0.00 | 6.97 | 26.68 | 3,719.68 | 0.00 | 0.71 |
| 2010 | 2,567.62 | 0.00 | 0.00 | 17.47 | 50.92 | 2,516.70 | 0.00 | 1.98 |
| 2009 | 2,375.02 | 0.00 | 0.00 | 1.93 | 12.79 | 2,362.23 | 0.00 | 0.53 |
| 2008 | 2,702.88 | 0.00 | 0.00 | 5.09 | 38.29 | 2,664.59 | 0.00 | 1.41 |
| 2007 | 2,593.37 | 0.00 | 0.00 | 0.00 | 3.80 | 2,589.57 | 0.00 | 0.14 |
| 2006 | 2,192.03 | 0.00 | 0.00 | 0.00 | 5.75 | 2,186.28 | 0.00 | 0.26 |
| 2005 | 1,734.10 | 0.00 | 0.00 | 0.00 | 2.37 | 1,731.73 | 0.00 | 0.13 |
| 2004 * | 2,608.80 | 0.00 | 0.00 | 0.00 | 7.18 | 2,601.62 | 0.00 | 0.27 |
| TOTAL | **25,509,597.83** | **(42,344.37)** | **188,024.59** | **4,187,261.53** | **22,198,563.31** | **3,499,059.11** | **(43,252.09)** | |



* = This year and prior years

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.10.** **3/24/2026**

Deputations of the Tax Assessor-Collector

Approve deputations for the following employees of Brazoria County Tax Assessor-Collector Kristin R. Bulanek, as Deputy Tax Assessor-Collector. Said appointment date is from hire date and to continue in effect through December 31, 2028 or until such time said appointment is revoked by said Tax Assessor-Collector or be otherwise terminated.

Further, that the individual deputations be filed in the Official Public Records of Brazoria County, Texas.

1. J. Nieto
2. V. Delgado
3. C. Robles
4. S. Bolton
5. P. Foster
6. C. Rodriguez

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.11.** **3/24/2026**

Payment of Bills

That the checks payable through Monday, March 23, 2026 be approved for payment in accordance with Local Government Code §115.021.

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.12.** **3/24/2026**

FY 2026: Additional Funds

Additional funds are needed for cash disbursements paid in February on prior year purchase orders. The goods and/or services were actually received in FY 2026 and are FY 2026 expenditures.

Amounts below were entered with a PO and do not require an adjustment in PeopleSoft.

| | Category | Fund | Dept | Amount |
|---|---|---|---|---|
| General Fund | | | | |
| Information Systems | 520000 (Operating) | 10000 | 22000 | $350.00 |
| Facilities Management | 520000 (Operating) | 10000 | 25000 | $2,188.00 |
| County Sheriff | 520000 (Operating) | 10000 | 30000 | $16,626.88 |
| Animal Control | 520000 (Operating) | 10000 | 30100 | $2,646.00 |
| Parks | 590000 (Capital) | 10000 | 56000 | $45,673.00 |
| | | | | $ 67,483.88 |
| Other Funds | | | | |
| General Fund - Const. | 590000 (Capital) | 10100 | 57000 | $6,920.00 |
| Sheriff Drone Team | 590000 (Capital) | 10351 | 30000 | $749.59 |
| | | | | $7,669.59 |
| Road and Bridge Non-Construct | 520000 (Operating) | 20000 | 75000 | $18,713.85 |
| Road and Bridge Construction | 590000 (Capital) | 20500 | 75000 | $274,673.05 |
| | | | | $293,386.90 |
| Sheriff Contraband Forfeiture | 520000 (Operating) | 39100 | 30000 | $2,569.00 |
| | | | | $2,569.00 |

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.13.** **3/24/2026**

Auditor’s Monthly Report - February 2026

Accept the County Auditor's Monthly Report for February 2026 into record per Local Government Code §114.023.

# BRAZORIA COUNTY, TEXAS

## MONTHLY UNAUDITED FINANCIAL REPORT

For the Month Ended
February 28, 2026

# 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**
**February 28, 2026**

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*Note: Charts and other information provided in accordance with (Local Govt Code §ll4.023(b)(1) and §ll4.025 (a)(5))*

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

TELEPHONE:
Courthouse (979) 864-1276
Brazosport (979) 388-1276
Houston (281) 756-1276

March 24, 2026

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 five months ended February 28, 2026, 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 the 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, when applicable, includes all funds. The Debt Service Payment Schedule is also presented for your reference, for fiscal year 2025. Our intention is for this report 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*

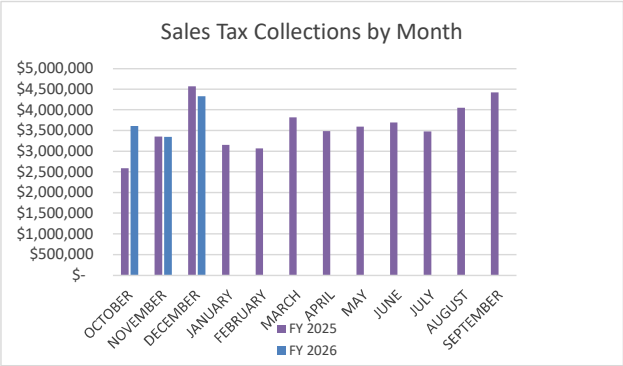
Kaysie Stewart, CPA
Brazoria County Auditor

# BRAZORIA COUNTY HALF CENT SALES TAX

**Fiscal Year Ended September 30, 2026**

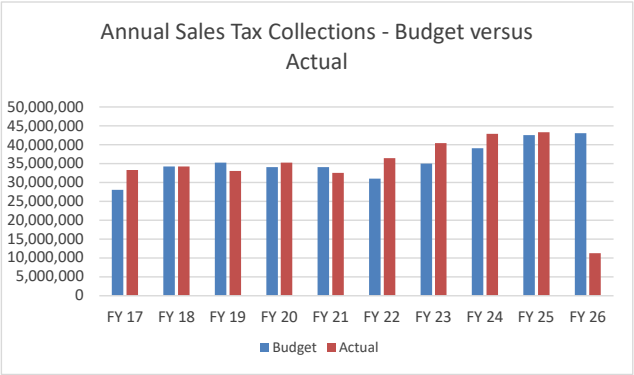
## CURRENT SALES TAX COLLECTIONS COMPARISON

| | FY 2025 | FY 2026 | DIFF | % |
|---|---|---|---|---|
| OCTOBER | $ 2,590,598 | $ 3,606,073 | $ 1,015,475 | 39.20% |
| NOVEMBER | $ 3,352,546 | $ 3,342,253 | $ (10,293) | -0.31% |
| DECEMBER | $ 4,567,501 | $ 4,331,624 | $ (235,877) | -5.16% |
| JANUARY | $ 3,154,249 | | $ (3,154,249) | -100.00% |
| FEBRUARY | $ 3,070,480 | | $ (3,070,480) | -100.00% |
| MARCH | $ 3,819,082 | | $ (3,819,082) | -100.00% |
| APRIL | $ 3,485,677 | | $ (3,485,677) | -100.00% |
| MAY | $ 3,594,018 | | $ (3,594,018) | -100.00% |
| JUNE | $ 3,690,961 | | $ (3,690,961) | -100.00% |
| JULY | $ 3,476,058 | | $ (3,476,058) | -100.00% |
| AUGUST | $ 4,053,271 | | $ (4,053,271) | -100.00% |
| SEPTEMBER | $ 4,424,008 | | $ (4,424,008) | -100.00% |
| TOTAL | $ 43,278,449 | $ 11,279,950 | $ (31,998,499) | -866.27% |




## SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

| Month Collected/ Month Remitted | FY 17 | FY 18 | FY 19 | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 | FY 25 | FY 26 |
|---|---|---|---|---|---|---|---|---|---|---|
| OCT / DEC | 2,370,762 | 2,761,724 | 2,688,403 | 2,903,267 | 2,470,404 | 2,675,997 | 2,918,977 | 3,129,605 | 2,590,598 | 3,606,073 |
| NOV / JAN | 2,836,834 | 2,628,696 | 2,445,797 | 2,959,313 | 2,329,923 | 2,915,362 | 3,187,114 | 3,258,002 | 3,352,546 | 3,342,253 |
| DEC / FEB | 3,025,724 | 3,355,280 | 3,223,811 | 4,879,325 | 3,191,485 | 3,417,308 | 4,235,575 | 4,222,460 | 4,567,501 | 4,331,624 |
| JAN / MAR | 2,403,784 | 2,469,154 | 2,419,518 | 2,650,236 | 2,289,106 | 2,582,007 | 3,358,801 | 3,336,617 | 3,154,249 | - |
| FEB / APR | 2,848,424 | 2,547,052 | 2,463,806 | 2,525,579 | 2,180,322 | 2,674,322 | 2,896,108 | 3,005,923 | 3,070,480 | - |
| MAR / MAY | 3,217,762 | 3,215,527 | 3,070,484 | 3,165,793 | 3,066,626 | 3,446,518 | 3,784,669 | 3,699,623 | 3,819,082 | - |
| APR / JUN | 2,606,749 | 2,813,563 | 2,559,583 | 3,284,410 | 2,830,660 | 2,936,560 | 3,004,854 | 3,422,540 | 3,485,677 | - |
| MAY / JUL | 2,774,951 | 2,825,395 | 2,707,673 | 2,645,958 | 2,722,243 | 3,017,869 | 3,304,495 | 3,365,688 | 3,594,018 | - |
| JUN / AUG | 3,543,149 | 3,029,214 | 2,787,642 | 3,003,985 | 2,982,129 | 3,441,777 | 4,007,709 | 3,946,694 | 3,690,961 | - |
| JUL / SEPT | 2,442,438 | 2,577,899 | 2,939,101 | 2,319,781 | 2,738,182 | 2,968,517 | 3,198,125 | 4,050,506 | 3,476,058 | - |
| AUG / OCT | 2,349,851 | 3,077,481 | 2,761,600 | 2,300,406 | 2,727,955 | 3,097,322 | 3,237,062 | 3,480,157 | 4,053,281 | - |
| SEP / NOV | 2,891,665 | 2,894,158 | 2,952,287 | 2,592,087 | 3,024,952 | 3,277,671 | 3,255,439 | 3,929,890 | 4,424,008 | - |




## SALES TAX BY FISCAL YEAR

| | FY 17 | FY 18 | FY 19 | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 | FY 25 | FY 26 |
|---|---|---|---|---|---|---|---|---|---|---|
| Budget | 28,000,000 | 34,250,000 | 35,250,000 | 34,000,000 | 34,000,000 | 31,000,000 | 35,000,000 | 39,000,000 | 42,500,000 | 43,000,000 |
| Actual | 33,312,092 | 34,195,142 | 33,019,705 | 35,230,141 | 32,553,987 | 36,451,230 | 40,388,928 | 42,847,705 | 43,278,459 | 11,279,950 |

# Aggregate Revenue for Year 2026

**10/01/2025 thru 02/28/2026**

| Account Category | Original Budget | Adjustments | Total Budget | Actuals | Variance |
|---|---|---|---|---|---|
| **Fund: 10000-General Fund** | | | | | |
| Tax Revenue | 137,733,382 | - | 137,733,382 | 114,624,414 | (23,108,968) |
| Other Constitutional Tax | 43,000,000 | - | 43,000,000 | 11,210,115 | (31,789,885) |
| Penalty and Interest | 730,000 | - | 730,000 | 212,620 | (517,380) |
| Licenses and Permits | 2,143,800 | 1,300 | 2,145,100 | 665,486 | (1,479,614) |
| Grant Revenue | 167,000 | - | 167,000 | 123,226 | (43,774) |
| Shared Revenue | 680,000 | - | 680,000 | 241,674 | (438,326) |
| Fees of Office | 6,960,500 | 340,000 | 7,300,500 | 1,857,982 | (5,442,518) |
| Library Revenue Fees | 55,075 | - | 55,075 | 9,053 | (46,022) |
| Legislative Fees | 992,100 | - | 992,100 | 429,579 | (562,521) |
| Other Fees | 736,350 | - | 736,350 | 311,212 | (425,138) |
| Fines and Forfeitures | 2,415,000 | - | 2,415,000 | 1,273,082 | (1,141,918) |
| Investment Income | 4,500,000 | - | 4,500,000 | 1,420,284 | (3,079,716) |
| Sale of Assets | 1,000 | - | 1,000 | 13,440 | 12,440 |
| Contributions | - | - | - | 721 | 721 |
| Miscellaneous Revenue | 2,086,000 | 116,132 | 2,202,132 | 856,392 | (1,345,740) |
| **Total Fund: 10000** | **202,200,207** | **457,432** | **202,657,639** | **133,249,278** | **(69,408,361)** |
| **Fund: 10200-Juv Prob Fees** | | | | | |
| Other Fees | - | - | - | 72 | 72 |
| Investment Income | 400 | - | 400 | 138 | (262) |
| **Total Fund: 10200** | **400** | **-** | **400** | **209** | **(191)** |
| **Fund: 10300-Unclaimed Juvenile Restitution** | | | | | |
| Fines and Forfeitures | - | - | - | 871 | 871 |
| **Total Fund: 10300** | **-** | **-** | **-** | **871** | **871** |
| **Fund: 10340-Constable 4 Marine Team** | | | | | |
| Investment Income | - | - | - | 269 | 269 |
| **Total Fund: 10340** | **-** | **-** | **-** | **269** | **269** |
| **Fund: 10350-Sheriff Special Response Team** | | | | | |
| Investment Income | - | - | - | 138 | 138 |
| Transfers | 20,000 | - | 20,000 | 20,000 | - |
| **Total Fund: 10350** | **20,000** | **-** | **20,000** | **20,138** | **138** |
| **Fund: 10400-Env Health-Retail Food Permits** | | | | | |
| Licenses and Permits | 109,500 | - | 109,500 | 39,830 | (69,670) |
| Transfers | 120,000 | - | 120,000 | - | (120,000) |
| **Total Fund: 10400** | **229,500** | **-** | **229,500** | **39,830** | **(189,670)** |
| **Fund: 10500-District Clerk Contingency** | | | | | |
| Other Fees | - | - | - | 61 | 61 |
| Investment Income | 30,000 | - | 30,000 | 14,312 | (15,688) |
| **Total Fund: 10500** | **30,000** | **-** | **30,000** | **14,373** | **(15,627)** |
| **Fund: 10600-Fire Training Field** | | | | | |
| Investment Income | 200 | - | 200 | 224 | 24 |
| **Total Fund: 10600** | **200** | **-** | **200** | **224** | **24** |
| **Fund: 10700-Parks Special Events** | | | | | |

# Aggregate Revenue for Year 2026

**10/01/2025 thru 02/28/2026**

| Account Category | Original Budget | Adjustments | Total Budget | Actuals | Variance |
|---|---|---|---|---|---|
| Investment Income | 500 | - | 500 | 446 | (54) |
| Contributions | - | - | - | 235 | 235 |
| **Total Fund: 10700** | **500** | **-** | **500** | **681** | **181** |
| **Fund: 10710-Parks SFA Special Projects** | | | | | |
| Other Fees | 800 | - | 800 | 440 | (360) |
| Investment Income | - | - | - | 177 | 177 |
| Miscellaneous Revenue | - | - | - | - | - |
| **Total Fund: 10710** | **800** | **-** | **800** | **618** | **(182)** |
| **Fund: 10850-CPS-Donations** | | | | | |
| Investment Income | 800 | - | 800 | 810 | 10 |
| Contributions | 4,000 | - | 4,000 | 4,696 | 696 |
| **Total Fund: 10850** | **4,800** | **-** | **4,800** | **5,506** | **706** |
| **Fund: 20000-Road and Bridge Non-Construct** | | | | | |
| Tax Revenue | 39,471,506 | - | 39,471,506 | 34,251,316 | (5,220,190) |
| Penalty and Interest | 240,000 | - | 240,000 | 73,272 | (166,728) |
| Grant Revenue | 80,000 | - | 80,000 | 83,877 | 3,877 |
| Shared Revenue | 2,900,000 | - | 2,900,000 | 1,086,050 | (1,813,950) |
| Fees of Office | 40,000 | - | 40,000 | 95,946 | 55,946 |
| Road and Bridge Fees | 810,000 | - | 810,000 | 612,564 | (197,436) |
| Investment Income | 1,000,000 | - | 1,000,000 | 643,165 | (356,835) |
| Sale of Assets | - | - | - | 8,094 | 8,094 |
| Contributions | - | 1,856,257 | 1,856,257 | - | (1,856,257) |
| Miscellaneous Revenue | 500,000 | - | 500,000 | (108,839) | (608,839) |
| **Total Fund: 20000** | **45,041,506** | **1,856,257** | **46,897,763** | **36,745,444** | **(10,152,319)** |
| **Fund: 20500-Road and Bridge Construction** | | | | | |
| Fees of Office | - | - | - | - | - |
| **Total Fund: 20500** | **-** | **-** | **-** | **-** | **-** |
| **Fund: 39800-Law Library** | | | | | |
| Legislative Fees | 205,000 | - | 205,000 | 118,068 | (86,932) |
| Investment Income | 8,000 | - | 8,000 | 3,630 | (4,370) |
| Miscellaneous Revenue | 11,000 | - | 11,000 | 5,143 | (5,857) |
| **Total Fund: 39800** | **224,000** | **-** | **224,000** | **126,841** | **(97,159)** |
| **Fund: 39900-Mosquito Control District** | | | | | |
| Tax Revenue | 3,032,091 | - | 3,032,091 | 2,639,680 | (392,411) |
| Penalty and Interest | 12,500 | - | 12,500 | 4,850 | (7,650) |
| Fees of Office | - | - | - | - | - |
| Investment Income | 40,000 | - | 40,000 | 21,878 | (18,122) |
| **Total Fund: 39900** | **3,084,591** | **-** | **3,084,591** | **2,666,408** | **(418,183)** |
| **Fund: 41000-2016 Limited Tax Rfd (2006 CO)** | | | | | |
| Tax Revenue | - | - | - | 2,453 | 2,453 |
| Penalty and Interest | 7,000 | - | 7,000 | 1,513 | (5,487) |
| Investment Income | 60,000 | - | 60,000 | 17,380 | (42,620) |
| **Total Fund: 41000** | **67,000** | **-** | **67,000** | **21,347** | **(45,653)** |

# Aggregate Revenue for Year 2026

**10/01/2025 thru 02/28/2026**

| Account Category | Original Budget | Adjustments | Total Budget | Actuals | Variance |
|---|---|---|---|---|---|
| **Fund: 42000-2021 Gen Oblig Rfd (2012 CO)** | | | | | |
| Tax Revenue | 2,052,727 | - | 2,052,727 | 1,787,840 | (264,887) |
| Penalty and Interest | 13,000 | - | 13,000 | 3,845 | (9,155) |
| Investment Income | 12,000 | - | 12,000 | 7,683 | (4,317) |
| **Total Fund: 42000** | **2,077,727** | **-** | **2,077,727** | **1,799,367** | **(278,360)** |
| **Fund: 42100-2018 Cert of Oblig-I,S** | | | | | |
| Tax Revenue | 686,465 | - | 686,465 | 598,035 | (88,430) |
| Penalty and Interest | 5,000 | - | 5,000 | 1,400 | (3,600) |
| Investment Income | 20,000 | - | 20,000 | 8,877 | (11,123) |
| **Total Fund: 42100** | **711,465** | **-** | **711,465** | **608,311** | **(103,154)** |
| **Fund: 42200-2021 CO-Courthouse Campus I,S** | | | | | |
| Tax Revenue | 4,320,731 | - | 4,320,731 | 3,760,662 | (560,069) |
| Penalty and Interest | 16,000 | - | 16,000 | 6,267 | (9,733) |
| Investment Income | 85,000 | - | 85,000 | 38,101 | (46,900) |
| **Total Fund: 42200** | **4,421,731** | **-** | **4,421,731** | **3,805,030** | **(616,701)** |
| **Fund: 44000-Toll Road-SH288-I&S** | | | | | |
| Tax Revenue | - | - | - | 158 | 158 |
| Penalty and Interest | - | - | - | 141 | 141 |
| Investment Income | - | - | - | (19,531) | (19,531) |
| **Total Fund: 44000** | **-** | **-** | **-** | **(19,232)** | **(19,232)** |
| **Fund: 45000-Road Bonds-Mobility-I,S** | | | | | |
| Tax Revenue | 3,505,098 | - | 3,505,098 | 3,051,528 | (453,570) |
| Penalty and Interest | 20,000 | - | 20,000 | 5,947 | (14,053) |
| Investment Income | 118,000 | - | 118,000 | 48,191 | (69,809) |
| **Total Fund: 45000** | **3,643,098** | **-** | **3,643,098** | **3,105,666** | **(537,432)** |
| **Fund: 60500-Airport Operating** | | | | | |
| Fees of Office | - | - | - | (1) | (1) |
| Sale of Assets | - | - | - | 8,439 | 8,439 |
| Miscellaneous Revenue | - | - | - | - | - |
| Enterprise Revenue | 3,212,667 | - | 3,212,667 | 1,181,351 | (2,031,316) |
| **Total Fund: 60500** | **3,212,667** | **-** | **3,212,667** | **1,189,790** | **(2,022,877)** |
| **Report Total** | **264,970,192** | **2,313,689** | **267,283,881** | **183,380,969** | **(83,902,912)** |

# Budget to Actuals for Year 2026

**10/1/2025 thru 2/28/2026**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| **Fund: 10000-General Fund** | | | | | | | |
| **10000 County Judge** | | | | | | | |
| Salaries & Benefits | 931,446 | - | 931,446 | - | (361,233) | 570,213 | 39% |
| Operating Expenditures | 19,500 | - | 19,500 | (2,014) | (1,482) | 16,004 | 18% |
| | 950,946 | - | 950,946 | (2,014) | (362,715) | 586,217 | 38% |
| **10100 Comm. South Service Center** | | | | | | | |
| Salaries & Benefits | 473,527 | - | 473,527 | - | (196,729) | 276,798 | 42% |
| Operating Expenditures | 10,225 | - | 10,225 | (756) | (1,338) | 8,131 | 20% |
| | 483,752 | - | 483,752 | (756) | (198,067) | 284,929 | 41% |
| **10200 Comm. Central Service Center** | | | | | | | |
| Salaries & Benefits | 493,784 | - | 493,784 | - | (204,962) | 288,822 | 42% |
| Operating Expenditures | 7,600 | - | 7,600 | - | - | 7,600 | 0% |
| | 501,384 | - | 501,384 | - | (204,962) | 296,422 | 41% |
| **10300 Comm. North Service Center** | | | | | | | |
| Salaries & Benefits | 510,012 | - | 510,012 | - | (203,538) | 306,474 | 40% |
| Operating Expenditures | 10,672 | - | 10,672 | (1,049) | (929) | 8,694 | 19% |
| | 520,684 | - | 520,684 | (1,049) | (204,467) | 315,168 | 39% |
| **10400 Comm. West Service Center** | | | | | | | |
| Salaries & Benefits | 523,018 | - | 523,018 | - | (220,231) | 302,787 | 42% |
| Operating Expenditures | 8,450 | - | 8,450 | (446) | (1,385) | 6,619 | 22% |
| | 531,468 | - | 531,468 | (446) | (221,616) | 309,406 | 42% |
| **12000 County Clerk** | | | | | | | |
| Salaries & Benefits | 3,462,688 | - | 3,462,688 | - | (1,375,896) | 2,086,792 | 40% |
| Operating Expenditures | 42,550 | - | 42,550 | (18,842) | (10,188) | 13,520 | 68% |
| | 3,505,238 | - | 3,505,238 | (18,842) | (1,386,085) | 2,100,311 | 40% |
| **13000 Veteran's Service** | | | | | | | |
| Salaries & Benefits | 267,904 | - | 267,904 | - | (112,095) | 155,809 | 42% |
| Operating Expenditures | 2,650 | 3,910 | 6,560 | (418) | (1,624) | 4,518 | 31% |
| | 270,554 | 3,910 | 274,464 | (418) | (113,719) | 160,327 | 42% |
| **14000 Emergency Management** | | | | | | | |
| Salaries & Benefits | 832,194 | - | 832,194 | - | (212,377) | 619,817 | 26% |
| Operating Expenditures | 24,699 | - | 24,699 | (7,191) | (2,970) | 14,538 | 41% |
| | 856,893 | - | 856,893 | (7,191) | (215,347) | 634,355 | 26% |
| **14900 Non-Departmental** | | | | | | | |
| Salaries & Benefits | - | - | - | - | 9,095 | 9,095 | 0% |
| Operating Expenditures | 8,144,000 | 21,951 | 8,165,951 | (53,797) | (1,022,017) | 7,090,137 | 13% |
| Capital | - | - | - | 36,861 | (36,861) | - | 0% |
| | 8,144,000 | 21,951 | 8,165,951 | (16,936) | (1,049,783) | 7,099,232 | 13% |
| **15001 County Court at Law 1** | | | | | | | |
| Salaries & Benefits | 576,367 | - | 576,367 | - | (233,317) | 343,050 | 40% |
| Operating Expenditures | 302,725 | - | 302,725 | (179) | (151,673) | 150,874 | 50% |
| | 879,092 | - | 879,092 | (179) | (384,990) | 493,923 | 44% |
| **15002 County Court at Law 2** | | | | | | | |
| Salaries & Benefits | 540,301 | - | 540,301 | - | (218,814) | 321,487 | 40% |
| Operating Expenditures | 374,080 | - | 374,080 | (403) | (149,862) | 223,815 | 40% |
| | 914,381 | - | 914,381 | (403) | (368,676) | 545,302 | 40% |
| **15003 County Court at Law 3** | | | | | | | |
| Salaries & Benefits | 597,607 | - | 597,607 | - | (241,311) | 356,296 | 40% |
| Operating Expenditures | 302,700 | - | 302,700 | (1,711) | (189,926) | 111,063 | 63% |
| | 900,307 | - | 900,307 | (1,711) | (431,237) | 467,360 | 48% |

# Budget to Actuals for Year 2026

**10/1/2025 thru 2/28/2026**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| **15004 County Court at Law 4** | | | | | | | |
| Salaries & Benefits | 613,015 | - | 613,015 | - | (247,564) | 365,451 | 40% |
| Operating Expenditures | 363,100 | 1,800 | 364,900 | (1,742) | (141,445) | 221,713 | 39% |
| Capital | - | 5,300 | 5,300 | (5,582) | - | (282) | 105% |
| | 976,115 | 7,100 | 983,215 | (7,324) | (389,010) | 586,881 | 40% |
| **15900 Probate Court Investigations** | | | | | | | |
| Salaries & Benefits | 208,868 | - | 208,868 | - | (86,942) | 121,926 | 42% |
| Operating Expenditures | 3,837 | - | 3,837 | (600) | (487) | 2,750 | 28% |
| | 212,705 | - | 212,705 | (600) | (87,429) | 124,676 | 41% |
| **16000 District Courts** | | | | | | | |
| Salaries & Benefits | 1,008,527 | - | 1,008,527 | - | (434,289) | 574,238 | 43% |
| Operating Expenditures | 118,450 | - | 118,450 | (6,318) | (39,513) | 72,620 | 39% |
| | 1,126,977 | - | 1,126,977 | (6,318) | (473,801) | 646,858 | 43% |
| **16149 District Court-149th** | | | | | | | |
| Salaries & Benefits | 326,011 | - | 326,011 | - | (135,003) | 191,008 | 41% |
| Operating Expenditures | 675,525 | - | 675,525 | - | (368,615) | 306,910 | 55% |
| | 1,001,536 | - | 1,001,536 | - | (503,618) | 497,918 | 50% |
| **16239 District Court-239th** | | | | | | | |
| Salaries & Benefits | 329,357 | - | 329,357 | - | (135,633) | 193,724 | 41% |
| Operating Expenditures | 760,000 | - | 760,000 | - | (370,458) | 389,542 | 49% |
| | 1,089,357 | - | 1,089,357 | - | (506,091) | 583,266 | 46% |
| **16300 District Court-300th** | | | | | | | |
| Salaries & Benefits | 341,707 | - | 341,707 | - | (141,420) | 200,287 | 41% |
| Operating Expenditures | 622,500 | - | 622,500 | - | (338,615) | 283,885 | 54% |
| Transfers | 450,000 | - | 450,000 | - | - | 450,000 | 0% |
| | 1,414,207 | - | 1,414,207 | - | (480,034) | 934,173 | 34% |
| **16412 District Court-412th** | | | | | | | |
| Salaries & Benefits | 339,714 | - | 339,714 | - | (140,628) | 199,086 | 41% |
| Operating Expenditures | 980,000 | - | 980,000 | - | (330,308) | 649,692 | 34% |
| | 1,319,714 | - | 1,319,714 | - | (470,936) | 848,778 | 36% |
| **16461 District Court-461st** | | | | | | | |
| Salaries & Benefits | 324,873 | - | 324,873 | - | (134,533) | 190,340 | 41% |
| Operating Expenditures | 470,000 | - | 470,000 | - | (272,393) | 197,607 | 58% |
| | 794,873 | - | 794,873 | - | (406,926) | 387,947 | 51% |
| **17000 District Clerk** | | | | | | | |
| Salaries & Benefits | 3,530,078 | - | 3,530,078 | - | (1,431,097) | 2,098,981 | 41% |
| Operating Expenditures | 62,185 | - | 62,185 | (13,811) | (10,644) | 37,730 | 39% |
| | 3,592,263 | - | 3,592,263 | (13,811) | (1,441,741) | 2,136,711 | 41% |
| **18110 Justice of the Peace 1,1** | | | | | | | |
| Salaries & Benefits | 696,767 | - | 696,767 | - | (289,016) | 407,751 | 41% |
| Operating Expenditures | 12,583 | - | 12,583 | (3,456) | (3,706) | 5,420 | 57% |
| | 709,350 | - | 709,350 | (3,456) | (292,723) | 413,171 | 42% |
| **18120 Justice of the Peace 1,2** | | | | | | | |
| Salaries & Benefits | 650,756 | - | 650,756 | - | (275,346) | 375,410 | 42% |
| Operating Expenditures | 147,175 | - | 147,175 | (45,472) | (40,790) | 60,913 | 59% |
| | 797,931 | - | 797,931 | (45,472) | (316,136) | 436,323 | 45% |
| **18210 Justice of the Peace 2,1** | | | | | | | |
| Salaries & Benefits | 640,936 | - | 640,936 | - | (270,394) | 370,542 | 42% |
| Operating Expenditures | 10,145 | - | 10,145 | (450) | (2,509) | 7,186 | 29% |
| | 651,081 | - | 651,081 | (450) | (272,903) | 377,728 | 42% |

# Budget to Actuals for Year 2026

**10/1/2025 thru 2/28/2026**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| **18220 Justice of the Peace 2,2** | | | | | | | |
| Salaries & Benefits | 657,883 | - | 657,883 | - | (273,440) | 384,443 | 42% |
| Operating Expenditures | 9,275 | - | 9,275 | (2,673) | (1,745) | 4,857 | 48% |
| | 667,158 | - | 667,158 | (2,673) | (275,185) | 389,300 | 42% |
| **18310 Justice of the Peace 3,1** | | | | | | | |
| Salaries & Benefits | 575,415 | - | 575,415 | - | (217,381) | 358,034 | 38% |
| Operating Expenditures | 118,220 | - | 118,220 | (33,424) | (4,259) | 80,537 | 32% |
| | 693,635 | - | 693,635 | (33,424) | (221,640) | 438,571 | 37% |
| **18320 Justice of the Peace 3,2** | | | | | | | |
| Salaries & Benefits | 550,677 | - | 550,677 | - | (228,464) | 322,213 | 41% |
| Operating Expenditures | 9,400 | - | 9,400 | (1,610) | (5,940) | 1,850 | 80% |
| | 560,077 | - | 560,077 | (1,610) | (234,404) | 324,062 | 42% |
| **18410 Justice of the Peace 4,1** | | | | | | | |
| Salaries & Benefits | 654,136 | - | 654,136 | - | (265,940) | 388,196 | 41% |
| Operating Expenditures | 10,550 | - | 10,550 | (2,872) | (5,029) | 2,649 | 75% |
| | 664,686 | - | 664,686 | (2,872) | (270,969) | 390,846 | 41% |
| **18420 Justice of the Peace 4,2** | | | | | | | |
| Salaries & Benefits | 742,854 | - | 742,854 | - | (296,714) | 446,140 | 40% |
| Operating Expenditures | 25,085 | 5,600 | 30,685 | (3,144) | (16,542) | 10,999 | 64% |
| | 767,939 | 5,600 | 773,539 | (3,144) | (313,256) | 457,139 | 41% |
| **19000 Judicial Miscellaneous** | | | | | | | |
| Salaries & Benefits | 504,710 | (113,384) | 391,326 | - | (178,239) | 213,087 | 46% |
| Operating Expenditures | 1,824,750 | (3,000) | 1,821,750 | (371,664) | (507,608) | 942,478 | 48% |
| Transfers | 40,000 | - | 40,000 | - | (6,599) | 33,401 | 16% |
| | 2,369,460 | (116,384) | 2,253,076 | (371,664) | (692,447) | 1,188,966 | 47% |
| **19005 Language Access** | | | | | | | |
| Salaries & Benefits | - | 113,384 | 113,384 | - | - | 113,384 | 0% |
| Operating Expenditures | - | 3,380 | 3,380 | (500) | (1,228) | 1,652 | 51% |
| | - | 116,764 | 116,764 | (500) | (1,228) | 115,036 | 1% |
| **19100 Indigent Defense** | | | | | | | |
| Salaries & Benefits | 268,139 | - | 268,139 | - | (111,649) | 156,490 | 42% |
| Operating Expenditures | 4,971 | - | 4,971 | (1,985) | (2,415) | 571 | 89% |
| | 273,110 | - | 273,110 | (1,985) | (114,064) | 157,061 | 42% |
| **19200 Bail Bond Board** | | | | | | | |
| Salaries & Benefits | 161,787 | - | 161,787 | - | (66,946) | 94,841 | 41% |
| Operating Expenditures | 3,050 | - | 3,050 | (193) | (182) | 2,675 | 12% |
| | 164,837 | - | 164,837 | (193) | (67,129) | 97,515 | 41% |
| **19300 District Attorney** | | | | | | | |
| Salaries & Benefits | 12,434,461 | 310,119 | 12,744,580 | - | (5,078,814) | 7,665,766 | 40% |
| Operating Expenditures | 200,691 | - | 200,691 | (58,027) | (52,078) | 90,587 | 55% |
| Capital | 165,000 | - | 165,000 | (112,600) | - | 52,400 | 68% |
| Transfers | 478,000 | - | 478,000 | - | (7,746) | 470,254 | 2% |
| | 13,278,152 | 310,119 | 13,588,271 | (170,627) | (5,138,637) | 8,279,007 | 39% |
| **19900 Law Library** | | | | | | | |
| Transfers | 70,000 | - | 70,000 | - | - | 70,000 | 0% |
| | 70,000 | - | 70,000 | - | - | 70,000 | 0% |
| **20100 County Auditor** | | | | | | | |
| Salaries & Benefits | 2,392,710 | - | 2,392,710 | - | (993,639) | 1,399,071 | 42% |
| Operating Expenditures | 20,000 | - | 20,000 | 881 | (6,713) | 14,169 | 29% |
| | 2,412,710 | - | 2,412,710 | 881 | (1,000,351) | 1,413,240 | 41% |

# Budget to Actuals for Year 2026

**10/1/2025 thru 2/28/2026**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| **20200 Purchasing** | | | | | | | |
| Salaries & Benefits | 902,255 | - | 902,255 | - | (372,746) | 529,509 | 41% |
| Operating Expenditures | 30,849 | - | 30,849 | (5,915) | (14,567) | 10,367 | 66% |
| | 933,104 | - | 933,104 | (5,915) | (387,313) | 539,877 | 42% |
| **20300 County Treasurer** | | | | | | | |
| Salaries & Benefits | 450,538 | - | 450,538 | - | (187,483) | 263,055 | 42% |
| Operating Expenditures | 72,850 | - | 72,850 | (39,058) | (23,909) | 9,883 | 86% |
| | 523,388 | - | 523,388 | (39,058) | (211,392) | 272,938 | 48% |
| **20400 Human Resources** | | | | | | | |
| Salaries & Benefits | 1,136,915 | - | 1,136,915 | - | (444,595) | 692,320 | 39% |
| Operating Expenditures | 179,615 | - | 179,615 | (64,896) | (55,192) | 59,527 | 67% |
| | 1,316,530 | - | 1,316,530 | (64,896) | (499,788) | 751,847 | 43% |
| **21000 Tax Assessor-Collector** | | | | | | | |
| Salaries & Benefits | 4,711,613 | - | 4,711,613 | - | (1,909,933) | 2,801,680 | 41% |
| Operating Expenditures | 199,268 | - | 199,268 | (33,832) | (96,012) | 69,423 | 65% |
| | 4,910,881 | - | 4,910,881 | (33,832) | (2,005,945) | 2,871,103 | 42% |
| **22000 Information Systems** | | | | | | | |
| Salaries & Benefits | 4,091,858 | - | 4,091,858 | - | (1,679,639) | 2,412,219 | 41% |
| Operating Expenditures | 9,489,145 | 35,041 | 9,524,186 | (527,876) | (5,652,968) | 3,343,343 | 65% |
| Debt Services | 347,000 | - | 347,000 | - | - | 347,000 | 0% |
| Capital | 280,200 | - | 280,200 | (23,737) | (16,982) | 239,481 | 15% |
| Transfers | 30,000 | - | 30,000 | - | (6,668) | 23,332 | 22% |
| | 14,238,203 | 35,041 | 14,273,244 | (551,613) | (7,356,257) | 6,365,375 | 55% |
| **23000 Appraisal District Assessment** | | | | | | | |
| Operating Expenditures | 1,443,899 | - | 1,443,899 | - | (668,687) | 775,212 | 46% |
| | 1,443,899 | - | 1,443,899 | - | (668,687) | 775,212 | 46% |
| **24000 Elections** | | | | | | | |
| Salaries & Benefits | 1,002,508 | - | 1,002,508 | - | (396,607) | 605,901 | 40% |
| Operating Expenditures | 659,750 | - | 659,750 | (44,277) | (309,481) | 305,992 | 54% |
| Capital | 95,900 | - | 95,900 | - | (61,309) | 34,591 | 64% |
| Transfers | - | - | - | - | - | - | 0% |
| | 1,758,158 | - | 1,758,158 | (44,277) | (767,397) | 946,484 | 46% |
| **25000 Facilities Management** | | | | | | | |
| Salaries & Benefits | 2,586,465 | - | 2,586,465 | - | (1,019,009) | 1,567,456 | 39% |
| Operating Expenditures | 4,699,400 | (23,041) | 4,676,359 | (1,000,123) | (1,340,209) | 2,336,026 | 50% |
| Capital | 525,000 | - | 525,000 | 274,590 | (454,331) | 345,259 | 34% |
| | 7,810,865 | (23,041) | 7,787,824 | (725,533) | (2,813,549) | 4,248,742 | 45% |
| **26000 Property Insurance** | | | | | | | |
| Operating Expenditures | 2,450,000 | - | 2,450,000 | - | (1,162,133) | 1,287,867 | 47% |
| | 2,450,000 | - | 2,450,000 | - | (1,162,133) | 1,287,867 | 47% |
| **30000 County Sheriff** | | | | | | | |
| Salaries & Benefits | 26,615,476 | (112,950) | 26,502,526 | - | (11,590,751) | 14,911,775 | 44% |
| Operating Expenditures | 4,391,061 | 171,460 | 4,562,521 | (780,336) | (1,153,235) | 2,628,950 | 42% |
| Capital | 1,753,000 | - | 1,753,000 | (644,029) | (991,306) | 117,665 | 93% |
| Transfers | 150,000 | - | 150,000 | - | (70,067) | 79,933 | 47% |
| | 32,909,537 | 58,510 | 32,968,047 | (1,424,366) | (13,805,359) | 17,738,323 | 46% |
| **30100 Animal Control** | | | | | | | |
| Salaries & Benefits | 675,584 | - | 675,584 | - | (262,397) | 413,187 | 39% |
| Operating Expenditures | 102,700 | - | 102,700 | (14,434) | (21,514) | 66,752 | 35% |
| Capital | 52,000 | - | 52,000 | - | (44,070) | 7,930 | 85% |
| | 830,284 | - | 830,284 | (14,434) | (327,981) | 487,869 | 41% |

# Budget to Actuals for Year 2026

**10/1/2025 thru 2/28/2026**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| **30200 Crime Lab** | | | | | | | |
| Salaries & Benefits | 864,889 | - | 864,889 | - | (356,597) | 508,292 | 41% |
| Operating Expenditures | 276,200 | - | 276,200 | (71,398) | (82,373) | 122,429 | 56% |
| Capital | 59,000 | - | 59,000 | - | - | 59,000 | 0% |
| | 1,200,089 | - | 1,200,089 | (71,398) | (438,970) | 689,721 | 43% |
| **30351 Drone Team** | | | | | | | |
| Operating Expenditures | 15,000 | - | 15,000 | (450) | (3,762) | 10,788 | 28% |
| | 15,000 | - | 15,000 | (450) | (3,762) | 10,788 | 28% |
| **30352 Marine Team** | | | | | | | |
| Operating Expenditures | 15,000 | - | 15,000 | (1,859) | (7,078) | 6,063 | 60% |
| | 15,000 | - | 15,000 | (1,859) | (7,078) | 6,063 | 60% |
| **30353 Dive Team** | | | | | | | |
| Operating Expenditures | 15,000 | - | 15,000 | (6,208) | (1,005) | 7,787 | 48% |
| | 15,000 | - | 15,000 | (6,208) | (1,005) | 7,787 | 48% |
| **30354 Honor Guard** | | | | | | | |
| Operating Expenditures | 7,500 | - | 7,500 | (2,803) | - | 4,697 | 37% |
| | 7,500 | - | 7,500 | (2,803) | - | 4,697 | 37% |
| **31000 Tx Dept of Public Safety (DPS)** | | | | | | | |
| Salaries & Benefits | 249,069 | - | 249,069 | - | (103,104) | 145,965 | 41% |
| Operating Expenditures | 250 | - | 250 | (158) | (41) | 51 | 80% |
| | 249,319 | - | 249,319 | (158) | (103,145) | 146,016 | 41% |
| **32100 Constable-Precinct 1** | | | | | | | |
| Salaries & Benefits | 1,534,270 | - | 1,534,270 | - | (645,822) | 888,448 | 42% |
| Operating Expenditures | 393,249 | - | 393,249 | (113,388) | (101,789) | 178,072 | 55% |
| Capital | 115,333 | - | 115,333 | - | (114,946) | 387 | 100% |
| | 2,042,852 | - | 2,042,852 | (113,388) | (862,557) | 1,066,907 | 48% |
| **32200 Constable-Precinct 2** | | | | | | | |
| Salaries & Benefits | 1,151,660 | - | 1,151,660 | - | (464,957) | 686,703 | 40% |
| Operating Expenditures | 198,944 | - | 198,944 | (26,907) | (48,742) | 123,295 | 38% |
| Capital | 53,800 | - | 53,800 | - | (56,937) | (3,137) | 106% |
| | 1,404,404 | - | 1,404,404 | (26,907) | (570,636) | 806,861 | 43% |
| **32300 Constable-Precinct 3** | | | | | | | |
| Salaries & Benefits | 1,262,541 | - | 1,262,541 | - | (539,935) | 722,606 | 43% |
| Operating Expenditures | 201,912 | - | 201,912 | (2,286) | (68,705) | 130,921 | 35% |
| | 1,464,453 | - | 1,464,453 | (2,286) | (608,640) | 853,527 | 42% |
| **32400 Constable-Precinct 4** | | | | | | | |
| Salaries & Benefits | 2,163,322 | - | 2,163,322 | - | (890,005) | 1,273,317 | 41% |
| Operating Expenditures | 223,197 | 24,522 | 247,719 | (110,520) | (54,058) | 83,141 | 66% |
| Capital | 112,000 | 55,210 | 167,210 | 183 | (166,213) | 1,180 | 99% |
| | 2,498,519 | 79,732 | 2,578,251 | (110,337) | (1,110,276) | 1,357,638 | 47% |
| **33000 Intensive CommunityServiceProg** | | | | | | | |
| Salaries & Benefits | 70,394 | - | 70,394 | - | (35,082) | 35,312 | 50% |
| Operating Expenditures | 67,590 | - | 67,590 | (9,060) | (26,271) | 32,260 | 52% |
| | 137,984 | - | 137,984 | (9,060) | (61,353) | 67,571 | 51% |
| **34000 Ambulance EMS** | | | | | | | |
| Operating Expenditures | 96,000 | - | 96,000 | - | (96,000) | - | 100% |
| | 96,000 | - | 96,000 | - | (96,000) | - | 100% |
| **34100 Fire Protection** | | | | | | | |
| Salaries & Benefits | 71,542 | - | 71,542 | - | (29,883) | 41,659 | 42% |
| Operating Expenditures | 546,799 | - | 546,799 | - | (546,799) | - | 100% |
| | 618,341 | - | 618,341 | - | (576,682) | 41,659 | 93% |

# Budget to Actuals for Year 2026

**10/1/2025 thru 2/28/2026**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| **35000 Detention Center** | | | | | | | |
| Salaries & Benefits | 17,384,872 | 29,750 | 17,414,622 | - | (7,416,149) | 9,998,473 | 43% |
| Operating Expenditures | 9,355,350 | - | 9,355,350 | (1,423,515) | (3,241,486) | 4,690,349 | 50% |
| Capital | 58,000 | - | 58,000 | (10,634) | (71,808) | (24,443) | 142% |
| | 26,798,222 | 29,750 | 26,827,972 | (1,434,150) | (10,729,443) | 14,664,379 | 45% |
| **36000 Juvenile Probation** | | | | | | | |
| Salaries & Benefits | 9,112,819 | - | 9,112,819 | - | (3,504,357) | 5,608,462 | 38% |
| Operating Expenditures | 1,607,150 | - | 1,607,150 | (404,901) | (581,217) | 621,032 | 61% |
| Capital | 40,815 | - | 40,815 | - | - | 40,815 | 0% |
| Transfers | 610,000 | - | 610,000 | - | (38,228) | 571,772 | 6% |
| | 11,370,784 | - | 11,370,784 | (404,901) | (4,123,803) | 6,842,081 | 40% |
| **40000 Adult Probation** | | | | | | | |
| Operating Expenditures | 890,890 | (519,820) | 371,070 | (12,912) | (177,396) | 180,762 | 51% |
| Transfers | 92,000 | - | 92,000 | - | - | 92,000 | 0% |
| | 982,890 | (519,820) | 463,070 | (12,912) | (177,396) | 272,762 | 41% |
| **45000 Health** | | | | | | | |
| Salaries & Benefits | 1,440,163 | (65,358) | 1,374,805 | - | (548,329) | 826,476 | 40% |
| Operating Expenditures | 66,226 | 113,380 | 179,606 | (54,861) | (74,515) | 50,231 | 72% |
| Transfers | 10,000 | - | 10,000 | - | (284) | 9,716 | 3% |
| | 1,516,389 | 48,022 | 1,564,411 | (54,861) | (623,128) | 886,423 | 43% |
| **45200 Indigent Health Care** | | | | | | | |
| Salaries & Benefits | 206,474 | - | 206,474 | - | (91,564) | 114,910 | 44% |
| Operating Expenditures | 2,073,175 | - | 2,073,175 | (119,076) | (1,246,065) | 708,034 | 66% |
| | 2,279,649 | - | 2,279,649 | (119,076) | (1,337,629) | 822,944 | 64% |
| **45300 Water Lab** | | | | | | | |
| Salaries & Benefits | 251,542 | - | 251,542 | - | (83,075) | 168,467 | 33% |
| Operating Expenditures | 65,100 | - | 65,100 | (3,517) | (30,984) | 30,599 | 53% |
| | 316,642 | - | 316,642 | (3,517) | (114,058) | 199,066 | 37% |
| **46000 Children Protective Services** | | | | | | | |
| Operating Expenditures | 95,600 | - | 95,600 | (9,628) | (31,961) | 54,012 | 44% |
| Transfers | 45,000 | - | 45,000 | - | - | 45,000 | 0% |
| | 140,600 | - | 140,600 | (9,628) | (31,961) | 99,012 | 30% |
| **47000 Environmental Health** | | | | | | | |
| Salaries & Benefits | 1,517,248 | - | 1,517,248 | - | (608,987) | 908,261 | 40% |
| Operating Expenditures | 82,095 | - | 82,095 | (5,212) | (12,803) | 64,080 | 22% |
| Transfers | 120,000 | - | 120,000 | - | (120,000) | - | 100% |
| | 1,719,343 | - | 1,719,343 | (5,212) | (741,790) | 972,341 | 43% |
| **49000 County Welfare** | | | | | | | |
| Salaries & Benefits | 63,384 | - | 63,384 | - | (36,409) | 26,975 | 57% |
| Operating Expenditures | 11,900 | - | 11,900 | (628) | (528) | 10,743 | 10% |
| | 75,284 | - | 75,284 | (628) | (36,937) | 37,718 | 50% |
| **50000 Mental Health** | | | | | | | |
| Operating Expenditures | 268,800 | - | 268,800 | - | (134,400) | 134,400 | 50% |
| | 268,800 | - | 268,800 | - | (134,400) | 134,400 | 50% |
| **51000 Actions** | | | | | | | |
| Operating Expenditures | 70,000 | - | 70,000 | - | (70,000) | - | 100% |
| | 70,000 | - | 70,000 | - | (70,000) | - | 100% |
| **52000 Helpline** | | | | | | | |
| Operating Expenditures | 20,000 | - | 20,000 | - | (20,000) | - | 100% |
| | 20,000 | - | 20,000 | - | (20,000) | - | 100% |

# Budget to Actuals for Year 2026

**10/1/2025 thru 2/28/2026**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| **53000 Marine Protection Service** | | | | | | | |
| Operating Expenditures | 12,000 | - | 12,000 | - | (12,000) | - | 100% |
| | 12,000 | - | 12,000 | - | (12,000) | - | 100% |
| **55000 Library Administration** | | | | | | | |
| Salaries & Benefits | 7,477,702 | - | 7,477,702 | - | (3,066,075) | 4,411,627 | 41% |
| Operating Expenditures | 1,551,600 | 15,000 | 1,566,600 | (361,118) | (668,429) | 537,053 | 66% |
| | 9,029,302 | 15,000 | 9,044,302 | (361,118) | (3,734,504) | 4,948,681 | 45% |
| **56000 Parks** | | | | | | | |
| Salaries & Benefits | 4,182,570 | - | 4,182,570 | - | (1,744,789) | 2,437,781 | 42% |
| Operating Expenditures | 866,150 | - | 866,150 | (202,908) | (408,155) | 255,087 | 71% |
| Capital | 1,237,775 | - | 1,237,775 | 77,795 | (271,722) | 1,043,848 | 16% |
| Transfers | 1,133,218 | - | 1,133,218 | - | (9,618) | 1,123,600 | 1% |
| | 7,419,713 | - | 7,419,713 | (125,112) | (2,434,284) | 4,860,317 | 34% |
| **57000 Fairgrounds** | | | | | | | |
| Salaries & Benefits | 80,677 | - | 80,677 | - | (33,397) | 47,280 | 41% |
| Operating Expenditures | 320,128 | - | 320,128 | (29,696) | (104,045) | 186,387 | 42% |
| Capital | 158,550 | - | 158,550 | - | (125,787) | 32,763 | 79% |
| | 559,355 | - | 559,355 | (29,696) | (263,229) | 266,430 | 52% |
| **58000 Museum** | | | | | | | |
| Salaries & Benefits | 683,301 | - | 683,301 | - | (280,872) | 402,429 | 41% |
| Operating Expenditures | 53,772 | - | 53,772 | (37,470) | (2,805) | 13,497 | 75% |
| Capital | 197,114 | - | 197,114 | - | - | 197,114 | 0% |
| | 934,187 | - | 934,187 | (37,470) | (283,678) | 613,039 | 34% |
| **60000 Agriculture Extension** | | | | | | | |
| Salaries & Benefits | 584,145 | (20,022) | 564,123 | - | (230,326) | 333,797 | 41% |
| Operating Expenditures | 41,725 | - | 41,725 | (5,253) | (9,336) | 27,136 | 35% |
| | 625,870 | (20,022) | 605,848 | (5,253) | (239,662) | 360,933 | 40% |
| **65000 Flood Plain Administrator** | | | | | | | |
| Salaries & Benefits | 325,263 | - | 325,263 | - | (135,946) | 189,317 | 42% |
| Operating Expenditures | 9,017 | - | 9,017 | (982) | (3,598) | 4,438 | 51% |
| | 334,280 | - | 334,280 | (982) | (139,544) | 193,755 | 42% |
| **Total Fund: 10000** | **197,429,192** | **52,232** | **197,481,424** | **(6,568,479)** | **(78,805,671)** | **112,107,275** | **43%** |
| **Fund: 10100-General Fund - Construction** | | | | | | | |
| **56000 Parks** | | | | | | | |
| Operating Expenditures | - | - | - | - | (3,080) | (3,080) | 0% |
| Capital | - | - | - | 16,984 | (13,904) | 3,080 | 0% |
| | - | - | - | 16,984 | (16,984) | - | 0% |
| **57000 Fairgrounds** | | | | | | | |
| Operating Expenditures | - | - | - | 6,550 | (6,550) | - | 0% |
| Capital | - | - | - | 238,460 | (247,210) | (8,751) | 0% |
| | - | - | - | 245,010 | (253,760) | (8,751) | 0% |
| **Total Fund: 10100** | **-** | **-** | **-** | **261,994** | **(270,744)** | **(8,751)** | **0%** |
| **Fund: 10200-Juv Prob Fees** | | | | | | | |
| **36000 Juvenile Probation** | | | | | | | |
| Operating Expenditures | 2,000 | - | 2,000 | - | - | 2,000 | 0% |
| | 2,000 | - | 2,000 | - | - | 2,000 | 0% |
| **Total Fund: 10200** | **2,000** | **-** | **2,000** | **-** | **-** | **2,000** | **0%** |
| **Fund: 10340-Constable 4 Marine Team** | | | | | | | |

# Budget to Actuals for Year 2026

**10/1/2025 thru 2/28/2026**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| **32400 Constable-Precinct 4** | | | | | | | |
| Capital | - | - | - | 54,280 | (54,280) | - | 0% |
| | - | - | - | 54,280 | (54,280) | - | 0% |
| **Total Fund: 10340** | **-** | **-** | **-** | **54,280** | **(54,280)** | **-** | **0%** |
| **Fund: 10350-Sheriff Special Response Team** | | | | | | | |
| **30000 County Sheriff** | | | | | | | |
| Operating Expenditures | 20,000 | - | 20,000 | 8,055 | (9,880) | 18,175 | 9% |
| | 20,000 | - | 20,000 | 8,055 | (9,880) | 18,175 | 9% |
| **Total Fund: 10350** | **20,000** | **-** | **20,000** | **8,055** | **(9,880)** | **18,175** | **9%** |
| **Fund: 10351-Sheriff Drone Team** | | | | | | | |
| **30000 County Sheriff** | | | | | | | |
| Operating Expenditures | - | - | - | 750 | (750) | - | 0% |
| | - | - | - | 750 | (750) | - | 0% |
| **Total Fund: 10351** | **-** | **-** | **-** | **750** | **(750)** | **-** | **0%** |
| **Fund: 10352-Sheriff Marine Team** | | | | | | | |
| **30000 County Sheriff** | | | | | | | |
| Operating Expenditures | - | - | - | - | - | - | 0% |
| | - | - | - | - | - | - | 0% |
| **Total Fund: 10352** | **-** | **-** | **-** | **-** | **-** | **-** | **0%** |
| **Fund: 10353-Sheriff Dive Team** | | | | | | | |
| **30000 County Sheriff** | | | | | | | |
| Operating Expenditures | - | - | - | - | - | - | 0% |
| | - | - | - | - | - | - | 0% |
| **Total Fund: 10353** | **-** | **-** | **-** | **-** | **-** | **-** | **0%** |
| **Fund: 10400-Env Health-Retail Food Permits** | | | | | | | |
| **47000 Environmental Health** | | | | | | | |
| Salaries & Benefits | 219,866 | - | 219,866 | - | (92,238) | 127,628 | 42% |
| | 219,866 | - | 219,866 | - | (92,238) | 127,628 | 42% |
| **Total Fund: 10400** | **219,866** | **-** | **219,866** | **-** | **(92,238)** | **127,628** | **42%** |
| **Fund: 10600-Fire Training Field** | | | | | | | |
| **34100 Fire Protection** | | | | | | | |
| Operating Expenditures | 1,000 | - | 1,000 | - | (361) | 639 | 36% |
| | 1,000 | - | 1,000 | - | (361) | 639 | 36% |
| **Total Fund: 10600** | **1,000** | **-** | **1,000** | **-** | **(361)** | **639** | **36%** |
| **Fund: 10700-Parks Special Events** | | | | | | | |
| **56000 Parks** | | | | | | | |
| Operating Expenditures | 2,000 | - | 2,000 | (1,019) | (209) | 772 | 61% |
| | 2,000 | - | 2,000 | (1,019) | (209) | 772 | 61% |
| **Total Fund: 10700** | **2,000** | **-** | **2,000** | **(1,019)** | **(209)** | **772** | **61%** |
| **Fund: 10710-Parks SFA Special Projects** | | | | | | | |
| **56020 Parks-SFA Munson Historical** | | | | | | | |
| Operating Expenditures | 1,000 | - | 1,000 | - | - | 1,000 | 0% |
| | 1,000 | - | 1,000 | - | - | 1,000 | 0% |

# Budget to Actuals for Year 2026

**10/1/2025 thru 2/28/2026**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| **Total Fund: 10710** | **1,000** | **-** | **1,000** | **-** | **-** | **1,000** | **0%** |
| **Fund: 10850-CPS-Donations** | | | | | | | |
| **46000 Children Protective Services** | | | | | | | |
| Operating Expenditures | 20,900 | - | 20,900 | (441) | (919) | 19,540 | 7% |
| | 20,900 | - | 20,900 | (441) | (919) | 19,540 | 7% |
| **Total Fund: 10850** | **20,900** | **-** | **20,900** | **(441)** | **(919)** | **19,540** | **7%** |
| **Fund: 20000-Road and Bridge Non-Construct** | | | | | | | |
| **22000 Information Systems** | | | | | | | |
| Operating Expenditures | 15,000 | - | 15,000 | (1,412) | (2,607) | 10,981 | 27% |
| | 15,000 | - | 15,000 | (1,412) | (2,607) | 10,981 | 27% |
| **71000 RB South Service Center** | | | | | | | |
| Salaries & Benefits | 3,781,438 | (168,000) | 3,613,438 | - | (1,454,345) | 2,159,093 | 40% |
| Operating Expenditures | 1,471,250 | 282,000 | 1,753,250 | (558,943) | (926,492) | 267,814 | 85% |
| Capital | 788,966 | 3,000 | 791,966 | (12,145) | (777,985) | 1,836 | 100% |
| | 6,041,654 | 117,000 | 6,158,654 | (571,088) | (3,158,823) | 2,428,743 | 61% |
| **72000 RB Central Service Center** | | | | | | | |
| Salaries & Benefits | 3,735,698 | (438,000) | 3,297,698 | - | (1,290,332) | 2,007,366 | 39% |
| Operating Expenditures | 1,455,000 | 398,000 | 1,853,000 | (681,273) | (768,883) | 402,844 | 78% |
| Capital | 800,000 | - | 800,000 | (73,047) | (717,527) | 9,426 | 99% |
| | 5,990,698 | (40,000) | 5,950,698 | (754,320) | (2,776,742) | 2,419,636 | 59% |
| **73000 RB North Service Center** | | | | | | | |
| Salaries & Benefits | 3,660,236 | (195,000) | 3,465,236 | - | (1,421,867) | 2,043,369 | 41% |
| Operating Expenditures | 1,526,092 | 200,000 | 1,726,092 | (442,345) | (650,147) | 633,601 | 63% |
| Capital | 733,908 | - | 733,908 | (259,206) | - | 474,702 | 35% |
| | 5,920,236 | 5,000 | 5,925,236 | (701,551) | (2,072,014) | 3,151,672 | 47% |
| **74000 RB West Service Center** | | | | | | | |
| Salaries & Benefits | 3,879,411 | (390,000) | 3,489,411 | - | (1,322,153) | 2,167,258 | 38% |
| Operating Expenditures | 1,460,000 | 280,000 | 1,740,000 | (646,267) | (342,688) | 751,045 | 57% |
| Capital | 800,472 | 1,856,257 | 2,656,729 | (267,301) | (510,923) | 1,878,504 | 29% |
| | 6,139,883 | 1,746,257 | 7,886,140 | (913,569) | (2,175,765) | 4,796,807 | 39% |
| **75000 Engineer's Office** | | | | | | | |
| Salaries & Benefits | 2,457,144 | - | 2,457,144 | - | (949,505) | 1,507,639 | 39% |
| Operating Expenditures | 784,000 | 1,299,434 | 2,083,434 | (305,990) | (598,823) | 1,178,622 | 43% |
| Capital | 267,000 | 37,566 | 304,566 | (133,571) | (106,591) | 64,404 | 79% |
| Transfers | 2,542,189 | - | 2,542,189 | - | - | 2,542,189 | 0% |
| | 6,050,333 | 1,337,000 | 7,387,333 | (439,561) | (1,654,919) | 5,292,853 | 28% |
| **Total Fund: 20000** | **30,157,804** | **3,165,257** | **33,323,061** | **(3,381,501)** | **(11,840,868)** | **18,100,691** | **46%** |
| **Fund: 20500-Road and Bridge Construction** | | | | | | | |
| **71000 RB South Service Center** | | | | | | | |
| Salaries & Benefits | - | 168,000 | 168,000 | - | (67,318) | 100,682 | 40% |
| Operating Expenditures | 2,000,000 | - | 2,000,000 | (19,830) | (138,694) | 1,841,476 | 8% |
| | 2,000,000 | 168,000 | 2,168,000 | (19,830) | (206,013) | 1,942,157 | 10% |
| **72000 RB Central Service Center** | | | | | | | |
| Salaries & Benefits | - | 438,000 | 438,000 | - | (59,359) | 378,641 | 14% |
| Operating Expenditures | 2,000,000 | - | 2,000,000 | (96,257) | (139,476) | 1,764,268 | 12% |
| | 2,000,000 | 438,000 | 2,438,000 | (96,257) | (198,835) | 2,142,909 | 12% |
| **73000 RB North Service Center** | | | | | | | |
| Salaries & Benefits | - | 195,000 | 195,000 | - | (105,193) | 89,808 | 54% |

# Budget to Actuals for Year 2026

**10/1/2025 thru 2/28/2026**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| Operating Expenditures | 2,000,000 | - | 2,000,000 | (351,601) | (149,222) | 1,499,177 | 25% |
| | 2,000,000 | 195,000 | 2,195,000 | (351,601) | (254,415) | 1,588,984 | 28% |
| **74000 RB West Service Center** | | | | | | | |
| Salaries & Benefits | - | 390,000 | 390,000 | - | (217,998) | 172,002 | 56% |
| Operating Expenditures | 2,000,000 | - | 2,000,000 | (577,440) | (905,338) | 517,222 | 74% |
| | 2,000,000 | 390,000 | 2,390,000 | (577,440) | (1,123,336) | 689,224 | 71% |
| **75000 Engineer's Office** | | | | | | | |
| Operating Expenditures | 750,000 | (380,730) | 369,270 | (51,985) | (67,285) | 250,000 | 32% |
| Capital | 7,591,000 | (2,119,270) | 5,471,730 | 1,092,277 | (1,384,478) | 5,179,529 | 5% |
| | 8,341,000 | (2,500,000) | 5,841,000 | 1,040,293 | (1,451,763) | 5,429,529 | 7% |
| **Total Fund: 20500** | **16,341,000** | **(1,309,000)** | **15,032,000** | **(4,835)** | **(3,234,361)** | **11,792,804** | **22%** |
| **Fund: 39800-Law Library** | | | | | | | |
| **19900 Law Library** | | | | | | | |
| Salaries & Benefits | 90,718 | - | 90,718 | - | (37,798) | 52,920 | 42% |
| Operating Expenditures | 325,550 | - | 325,550 | (81,311) | (105,856) | 138,383 | 57% |
| | 416,268 | - | 416,268 | (81,311) | (143,654) | 191,303 | 54% |
| **22000 Information Systems** | | | | | | | |
| Operating Expenditures | 6,000 | - | 6,000 | (3,500) | (2,500) | - | 100% |
| | 6,000 | - | 6,000 | (3,500) | (2,500) | - | 100% |
| **Total Fund: 39800** | **422,268** | **-** | **422,268** | **(84,811)** | **(146,154)** | **191,303** | **55%** |
| **Fund: 39900-Mosquito Control District** | | | | | | | |
| **22000 Information Systems** | | | | | | | |
| Operating Expenditures | 2,000 | 11,000 | 13,000 | (2,070) | (4,799) | 6,131 | 53% |
| | 2,000 | 11,000 | 13,000 | (2,070) | (4,799) | 6,131 | 53% |
| **49900 Mosquito Control** | | | | | | | |
| Salaries & Benefits | 1,449,123 | - | 1,449,123 | - | (536,275) | 912,848 | 37% |
| Operating Expenditures | 1,510,150 | - | 1,510,150 | (106,772) | (336,679) | 1,066,699 | 29% |
| Capital | 85,705 | - | 85,705 | (77,460) | - | 8,245 | 90% |
| | 3,044,978 | - | 3,044,978 | (184,232) | (872,953) | 1,987,792 | 35% |
| **Total Fund: 39900** | **3,046,978** | **11,000** | **3,057,978** | **(186,303)** | **(877,752)** | **1,993,923** | **35%** |
| **Fund: 60500-Airport Operating** | | | | | | | |
| **22000 Information Systems** | | | | | | | |
| Operating Expenditures | 37,600 | (22,000) | 15,600 | (4,834) | (4,553) | 6,213 | 60% |
| | 37,600 | (22,000) | 15,600 | (4,834) | (4,553) | 6,213 | 60% |
| **90000 Airport** | | | | | | | |
| Salaries & Benefits | 1,273,348 | - | 1,273,348 | - | (535,905) | 737,443 | 42% |
| Operating Expenditures | 2,285,105 | 22,000 | 2,307,105 | (224,779) | (810,785) | 1,271,541 | 45% |
| Capital | 1,445,005 | - | 1,445,005 | - | - | 1,445,005 | 0% |
| Transfers | 41,000 | - | 41,000 | - | - | 41,000 | 0% |
| | 5,044,458 | 22,000 | 5,066,458 | (224,779) | (1,346,690) | 3,494,989 | 31% |
| **Total Fund: 60500** | **5,082,058** | **-** | **5,082,058** | **(229,613)** | **(1,351,243)** | **3,501,202** | **31%** |
| **Report Total** | **252,746,066** | **1,919,489** | **254,665,555** | **(10,131,924)** | **(96,685,430)** | **147,848,201** | **42%** |

# Balance Sheet for Year 2026

**as of 2/28/2026**

*Note: Fund Balance is only adjusted at end of year; fund balance is as of 9/30/2025*

| Account | Fund Groups | | | | |
|---|---|---|---|---|---|
| | General Funds | Road and Bridge | Law Library | Mosquito Control | Airport |
| **Assets** | | | | | |
| Cash in Bank | (23,265,017) | 26,130,384 | (144,642) | 2,220,827 | (2,509,034) |
| Cash on Hand | 35,130 | 100 | 200 | | 100 |
| Investments | 137,921,872 | 36,934,454 | 139,067 | 456,193 | |
| Accounts Receivable | 36,348,305 | 12,216,754 | 244 | 836,269 | 147,981 |
| Inventory | 11,320 | 690,650 | | 560,514 | 94,526 |
| Due To-From | (42,752) | (3,645) | | (450) | (1,050) |
| Prepaid | 1,161,229 | (13,380) | (11) | (596) | 7,593 |
| Amt Provided/Gen LT Debt | | | | | 2,141,320 |
| Non-current Assets | 10,019,956 | | | | |
| Capital Assets | | | | | 11,537,363 |
| | 162,190,041 | 75,955,317 | (5,142) | 4,072,757 | 11,418,800 |
| **Liabilities** | | | | | |
| Accounts Payable - Other | (695,713) | (477,977) | (1,050) | (2,493) | (71,728) |
| AP-State of Texas Court Costs | (433,128) | | | | |
| AP-State of Texas Other Liab | (138,331) | (681) | (35) | (2) | (6) |
| AP-Governmental Entities | (902) | | | | |
| AP-Payroll Liabilities | (4,408,169) | (559,390) | (2,997) | (47,990) | (43,505) |
| AP Due to Others | (602,423) | | | | |
| Tax Office Liabilities | (11,467,100) | | | | |
| Due to Agency Groups | (37,678,754) | (16,501,011) | | (833,327) | (70,502) |
| Non Current Liabilities | | | | | (837,006) |
| | (55,424,520) | (17,539,059) | (4,082) | (883,812) | (1,022,748) |
| **Fund Equity** | | | | | |
| Fund Balance | (4,569,321) | (36,750,210) | (10,089) | (1,400,289) | (8,836,717) |
| Unassigned Fund Balance | (47,873,643) | | | | |
| | (52,442,963) | (36,750,210) | (10,089) | (1,400,289) | (8,836,717) |

# Statement of Changes in Fund Balance

**as of 2/28/2026**

| Fund | 01/31/2026 Unaudited Fund Balance | Month Ending Feb 28, 2026 Receipts | Disbursements | Transfers In/ (Out) | 02/28/2026 Unaudited Fund Balance |
|---|---|---|---|---|---|
| Fund 10000-General Fund | 81,827,667 | 41,410,084 | (17,195,717) | (43,789) | 105,998,245 |
| Fund 10100-General Fund - Construction | (263,824) | - | (6,920) | - | (270,744) |
| Fund 10200-Juv Prob Fees | 8,023 | 27 | - | - | 8,050 |
| Fund 10300-Unclaimed Juvenile Restitution | 12,466 | - | - | - | 12,466 |
| Fund 10340-Constable 4 Marine Team | 1,015 | 3 | - | - | 1,018 |
| Fund 10350-Sheriff Special Response Team | 16,347 | 52 | - | - | 16,398 |
| Fund 10400-Env Health-Retail Food Permits | 9,095 | 8,110 | (17,558) | - | (352) |
| Fund 10500-District Clerk Contingency | 894,104 | 2,724 | - | - | 896,828 |
| Fund 10600-Fire Training Field | 13,799 | 43 | (77) | - | 13,766 |
| Fund 10700-Parks Special Events | 27,527 | 197 | - | - | 27,724 |
| Fund 10710-Parks SFA Special Projects | 11,174 | 103 | - | - | 11,276 |
| Fund 10850-CPS-Donations | 51,466 | 163 | (34) | - | 51,595 |
| **Total General Fund Group** | 82,608,858 | 41,421,506 | (17,220,305) | (43,789) | 106,766,270 |
| | | | | | |
| Fund 20000-Road and Bridge Non-Construct | 52,288,444 | 11,199,657 | (1,837,482) | - | 61,650,619 |
| Fund 20500-Road and Bridge Construction | (2,168,818) | 4 | (1,065,547) | - | (3,234,361) |
| **Total Road and Bridge Funds** | 50,119,626 | 11,199,661 | (2,903,029) | - | 58,416,258 |
| | | | | | |
| Fund 39800-Law Library | (5,074) | 22,326 | (26,477) | - | (9,225) |
| Fund 39900-Mosquito Control District | 2,490,869 | 822,573 | (124,497) | - | 3,188,944 |
| **Total Special Revenue Funds** | 2,485,795 | 844,899 | (150,974) | - | 3,179,720 |
| | | | | | |
| Fund 41000-2016 Limited Tax Rfd (2006 CO) | 1,302,711 | 1,815 | (1,096,750) | - | 207,776 |
| Fund 42000-2021 Gen Oblig Rfd (2012 CO) | 1,347,962 | 552,280 | (1,736,975) | - | 163,267 |
| Fund 42100-2018 Cert of Oblig-I,S | (5,358,940) | 184,547 | (379,250) | - | (5,553,642) |
| Fund 42200-2021 CO-Courthouse Campus I,S | 4,198,983 | 1,165,400 | (3,666,950) | - | 1,697,433 |
| Fund 44000-Toll Road-SH288-I&S | (80,973,428) | (13,661) | - | 461,900 | (80,525,189) |
| Fund 44100-Toll Road-288EXT-I&S | (30,335,782) | 1 | - | 163,000 | (30,172,781) |
| Fund 45000-Road Bonds-Mobility-I,S | 2,642,067 | 944,596 | (3,173,000) | - | 413,664 |
| **Total Debt Service Funds** | (107,176,427) | 2,834,979 | (10,052,925) | 624,900 | (113,769,473) |

*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 09/30/2024 and may be found on the balance sheet report contained in this reporting package.*

# Statement of Changes in Fund Balance

**as of 2/28/2026**

| | | | | | |
|---|---|---|---|---|---|
| Fund 60500-Airport Operating | 8,792,970 | 223,284 | (340,991) | - | 8,675,263 |
| **Total Enterprise Funds** | 8,792,970 | 223,284 | (340,991) | - | 8,675,263 |
| **Report Total** | **36,830,822** | **56,524,329** | **(30,668,224)** | **581,111** | **63,268,037** |

*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 09/30/2024 and may be found on the balance sheet report contained in this reporting package.*

# Transfers for Year 2026

**as of 2/28/2026**

| Fund Group | Transfers In | Transfers Out |
|---|---|---|
| **General Fund Group** | | |
| General Fund | - | 91,029 |
| Restricted Funds | 20,000 | - |
| **Special Revenue Funds** | | |
| Federal Grants | 53,666 | - |
| State Grants | 17,364 | - |
| **Report Total** | **91,029** | **91,029** |

# Debt Service Payment Schedules

**Fiscal Year 2026**

## 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 |
|---|---|---|---|---|
| 2026 | 26,750.00 | 1,070,000.00 | | 1,096,750.00 |
| **Total** | **26,750.00** | **1,070,000.00** | **0.00** | **1,096,750.00** |

## 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 |
|---|---|---|---|---|
| 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 |
| **Total** | **78,875.00** | **2,085,000.00** | **26,750.00** | **2,190,625.00** |

## 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 |
|---|---|---|---|---|
| 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 |
| **Total** | **1,058,025.00** | **6,515,000.00** | **912,575.00** | **8,485,600.00** |

# Debt Service Payment Schedules

**Fiscal Year 2026**

## 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 |
|---|---|---|---|---|
| 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 |
| **Total** | **79,625.00** | **1,565,000.00** | **40,500.00** | **1,685,125.00** |

## 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 |
|---|---|---|---|---|
| 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 |
| **Total** | **426,625.00** | **5,510,000.00** | **288,875.00** | **6,225,500.00** |

# Debt Service Payment Schedules

**Fiscal Year 2026**

## 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 |
|---|---|---|---|---|
| 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 |
| **Total** | **19,806,600.00** | **84,980,000.00** | **18,149,650.00** | **122,936,250.00** |

# Debt Service Payment Schedules

**Fiscal Year 2026**

## 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 |
|---|---|---|---|---|
| 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 |
| **Total** | **1,177,325.00** | **11,870,000.00** | **890,350.00** | **13,937,675.00** |

## 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 |
|---|---|---|---|---|
| 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 |
| **Total** | **280,700.00** | **3,375,000.00** | **213,200.00** | **3,868,900.00** |

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.14.** **3/24/2026**

Proclamation - Designating April as Fair Housing Month

Approve proclamation designating April as Fair Housing Month in Brazoria County.

# PROCLAMATION

WHEREAS, title VIII of the Civil Rights Act of 1968, as amended, prohibits discrimination in housing and declares it a national policy to provide, within constitutional limits, for fair housing in the United States; and

WHEREAS, the United States Department of Housing and Urban Development has initiated the sponsorship of activities during the month of April of each year designed to reinforce the Department's commitment to the law and concept of Fair Housing and Equal Opportunity; and

WHEREAS, Brazoria County affirmatively supports the efforts of the Federal Government and the State of Texas to assure fair access to all Americans to rental housing and homeownership opportunities; and

WHEREAS, Brazoria County welcomes this opportunity to reaffirm its commitment to provide access to housing to all residents without regard to race, color, religion, sex, disability, familial status, or national origin; and

WHEREAS, Brazoria County affirmatively supports programs that will educate the public concerning their rights to access housing opportunities and to participate in efforts with other organizations to assure every person their right to fair housing; and

WHEREAS, Brazoria County is honored to join the Federal Government, the State of Texas, and local jurisdictions across America in celebrating the right of all citizens to live where they choose without fear of discrimination.

NOW, THEREFORE, the Brazoria County Commissioners Court does hereby celebrate and honor all efforts which guarantee the right to live free of discriminatory housing practices and proclaim April as

## FAIR HOUSING MONTH

and urge all local officials, both public and private organizations to join activities designed to further Fair Housing objectives.

APPROVED this 24th day of March, 2026.

_____

Brazoria County Judge

L. M. "Matt" Sebesta, Jr.

_____

Commissioner, Precinct 1

Jay Burridge

_____

Commissioner, Precinct 2

Ryan Cade

_____

Commissioner, Precinct 3

Stacy L. Adams

_____

Commissioner, Precinct 4

David Linder

# PROCLAMATION

WHEREAS, title VIII of the Civil Rights Act of 1968, as amended, prohibits discrimination in housing and declares it a national policy to provide, within constitutional limits, for fair housing in the United States; and

WHEREAS, the United States Department of Housing and Urban Development has initiated the sponsorship of activities during the month of April of each year designed to reinforce the Department's commitment to the law and concept of Fair Housing and Equal Opportunity; and

WHEREAS, Brazoria County affirmatively supports the efforts of the Federal Government and the State of Texas to assure fair access to all Americans to rental housing and homeownership opportunities; and

WHEREAS, Brazoria County welcomes this opportunity to reaffirm its commitment to provide access to housing to all residents without regard to race, color, religion, sex, disability, familial status, or national origin; and

WHEREAS, Brazoria County affirmatively supports programs that will educate the public concerning their rights to access housing opportunities and to participate in efforts with other organizations to assure every person their right to fair housing; and

WHEREAS, Brazoria County is honored to join the Federal Government, the State of Texas, and local jurisdictions across America in celebrating the right of all citizens to live where they choose without fear of discrimination.

NOW, THEREFORE, the Brazoria County Commissioners Court does hereby celebrate and honor all efforts which guarantee the right to live free of discriminatory housing practices and proclaim April as

## FAIR HOUSING MONTH

and urge all local officials, both public and private organizations to join activities designed to further Fair Housing objectives.

APPROVED this 24th day of March, 2026.

Brazoria County Judge

L. M. "Matt" Sebesta, Jr.

Commissioner, Precinct 1

Jay Burridge

Commissioner, Precinct 2

Ryan Cade

Commissioner, Precinct 3

Stacy L. Adams

Commissioner, Precinct 4

David Linder

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.15.** **3/24/2026**

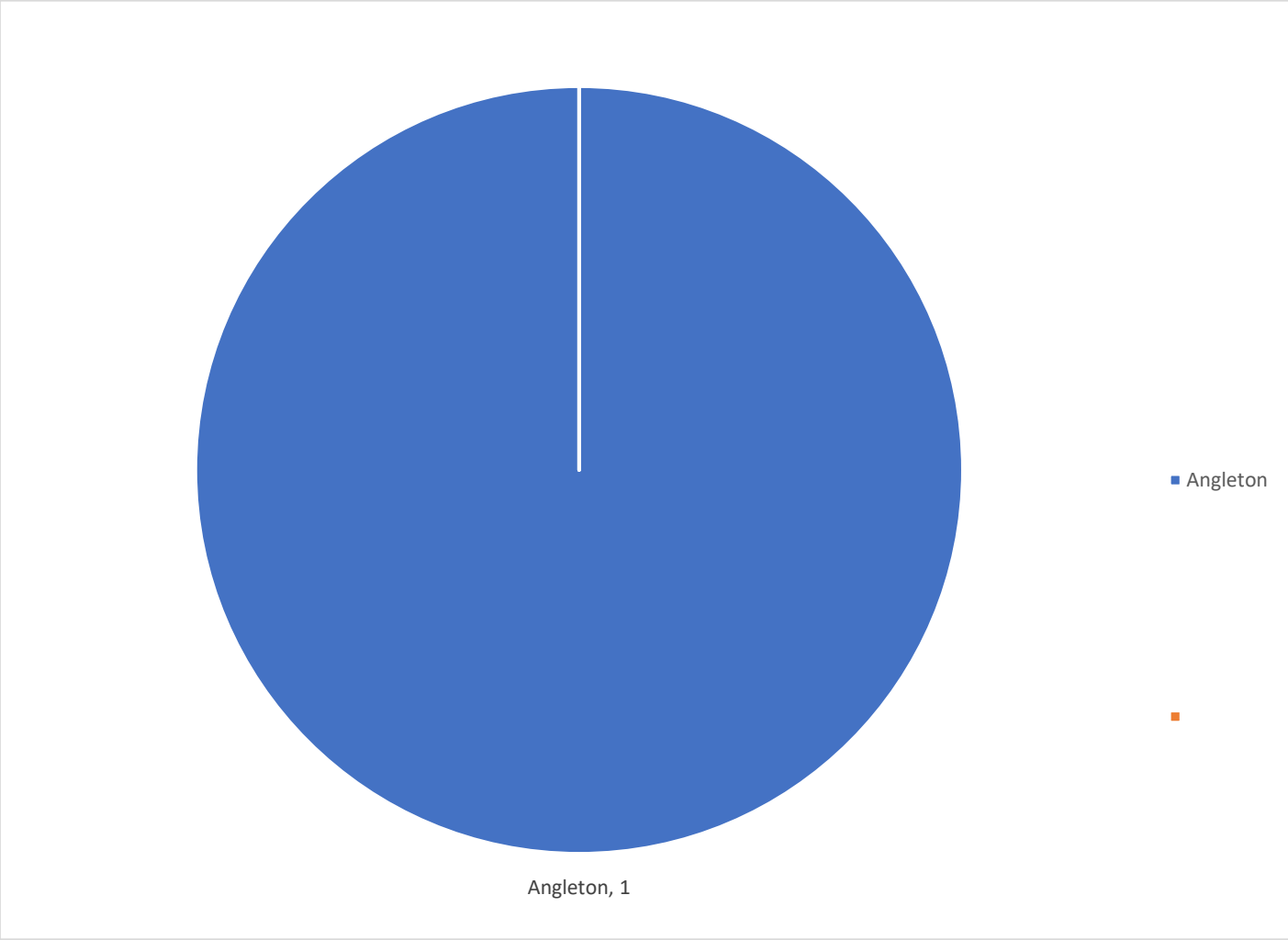
Monthly Welfare Report

Approve the NRG CARE (Reliant Energy, Direct Energy, Stream, Xoom Energy, Green Mountain, Cirro and Discount Power) monthly Assistance Report for the month of February 2026.

This report shows the cities where NRG CARE funds were utilized and the number of clients assisted in the month of February 2026.

# CIRRO ENERGY GRANT ASSISTANCE REPORT

## February 2026

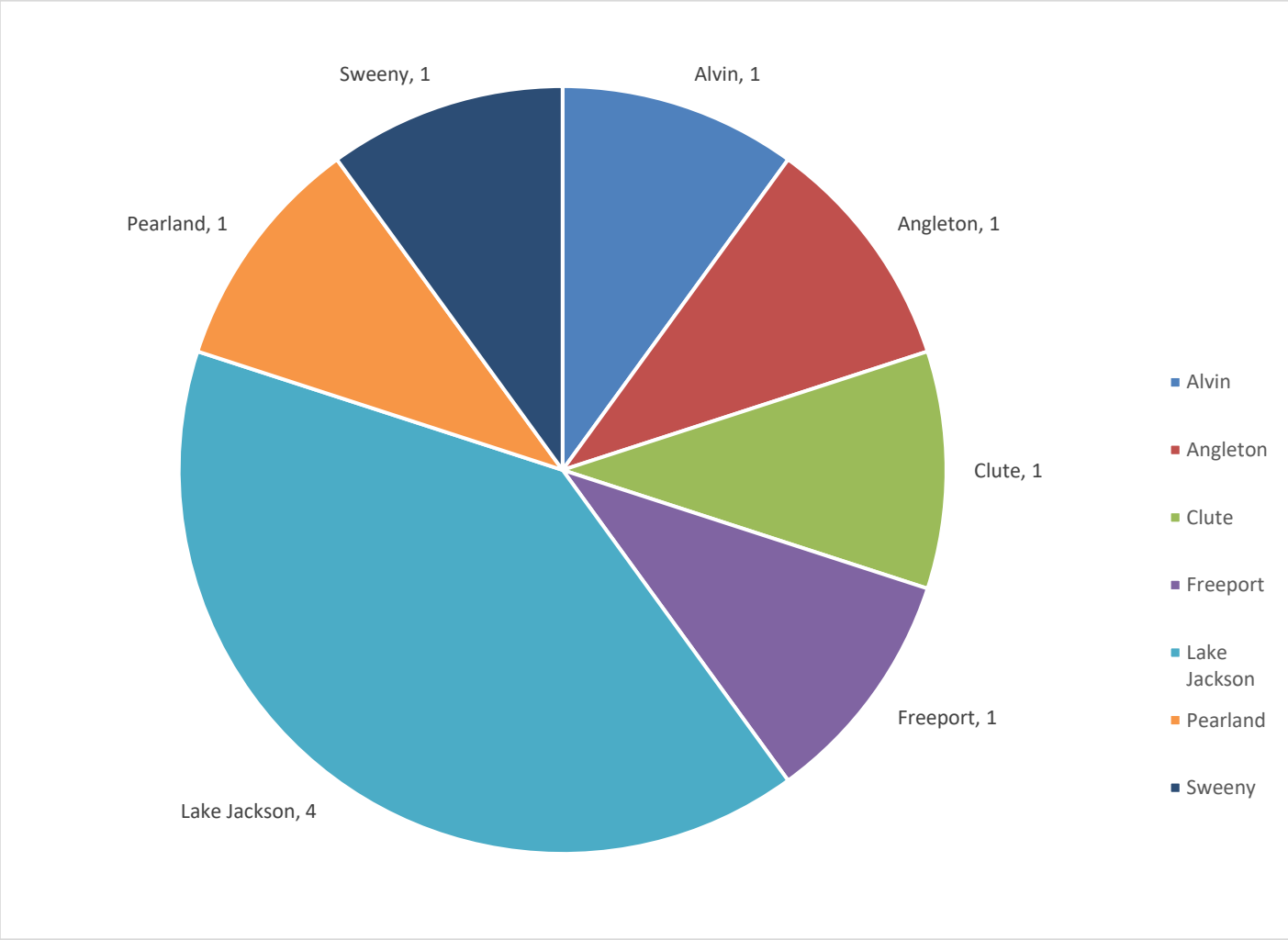



The above chart represents the number of clients from each City that were assisted in February 2026

**TOTAL CLIENTS SEEN: 1**

# RELIANT ENERGY - NRG CARE GRANT ASSISTANCE REPORT

## February 2026




The above chart represents the number of clients from each City that were assisted in February 2026

**TOTAL CLIENTS SEEN: 10**

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.16.** **3/24/2026**

Monthly Section 8 Reports

Approve the Brazoria County Housing Choice Voucher (Section 8) Program Monthly Report and number of active Tenants on the program from February 1, 2026 to February 28, 2026.

This report reflects the various aspects of the program including, but not limited to, number of tenants on the Voucher programs and the cities they live in, number of families leaving the program, funding levels, and the number of inspections completed.

## CY 2025 Termination Report

| Month | Bedroom Size 0 | 1 | 2 | 3 | 4 | 5 | TOTAL BY MONTH |
|---|---|---|---|---|---|---|---|
| January | | 1 | 2 | | 1 | | 4 |
| February | | 5 | | 1 | | | 6 |
| March | | 2 | 1 | | | | 3 |
| April | | 2 | | 2 | | | 4 |
| May | | 3 | 1 | 1 | 1 | | 6 |
| June | | 2 | 1 | 2 | | | 5 |
| July | | | 3 | 2 | | | 5 |
| August | | 1 | 1 | 1 | | | 3 |
| September | | 2 | 3 | 1 | | | 6 |
| October | | 3 | 3 | 1 | | | 7 |
| November | | 4 | 8 | | | | 12 |
| December | | 1 | 1 | | | | 2 |
| | 0 | 26 | 24 | 11 | 2 | 0 | 63 |

## FY 2026 Termination Report

| Month | Bedroom Size 0 | 1 | 2 | 3 | 4 | 5 | TOTAL BY MONTH |
|---|---|---|---|---|---|---|---|
| January | | | 1 | 2 | | | 3 |
| February | | | 3 | 2 | | | 5 |
| March | | | | | | | 0 |
| April | | | | | | | 0 |
| May | | | | | | | 0 |
| June | | | | | | | 0 |
| July | | | | | | | 0 |
| August | | | | | | | 0 |
| September | | | | | | | 0 |
| October | | | | | | | 0 |
| November | | | | | | | 0 |
| December | | | | | | | 0 |
| | 0 | 0 | 4 | 4 | 0 | 0 | 8 |

## Inspections (New units, Annual, etc.) 2026

| Month | Scheduled | Failed | Passed | No show | Inconclusive | Move Out/Damage | Reinspection | |
|---|---|---|---|---|---|---|---|---|
| October | 207 | 104 | 93 | 10 | 0 | 0 | 95 | 207 |
| November | 145 | 58 | 77 | 10 | 0 | 0 | 65 | 145 |
| December | 127 | 58 | 60 | 8 | 0 | 0 | 60 | 126 |
| Janaury | 118 | 52 | 60 | 3 | 0 | 0 | 58 | 115 |
| February | 130 | 59 | 72 | 7 | 0 | 0 | 60 | 138 |
| March | | | | | | | | 0 |
| April | | | | | | | | 0 |
| May | | | | | | | | 0 |
| June | | | | | | | | 0 |
| July | | | | | | | | 0 |
| August | | | | | | | | 0 |
| September | | | | | | | | 0 |

## Quality Control Inspections 2026

| Month | Scheduled | Failed | Passed | No show | Inconclusive | Move Out/Damage | Reinspection |
|---|---|---|---|---|---|---|---|
| October | 4 | 0 | 4 | 0 | 0 | 0 | 0 |
| November | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| December | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Janaury | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| February | 7 | 0 | 7 | 0 | 0 | 0 | 0 |
| March | | | | | | | |
| April | | | | | | | |
| May | | | | | | | |
| June | | | | | | | |
| July | | | | | | | |
| August | | | | | | | |
| September | | | | | | | |

**Please Note: Quality control inspections are a requirement by HUD to review the performance of the inspector that conducts the regular annual, new unit, and any special requested inspections

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# Lease Rate

## CY 2025

| Month | Total Units Approved | Total Units Leased | % Leased |
|---|---|---|---|
| **January** | 612 | 566 | 92.5% |
| **February** | 612 | 564 | 92.2% |
| **March** | 612 | 554 | 90.5% |
| **April** | 612 | 563 | 92.0% |
| **May** | 612 | 545 | 89.1% |
| **June** | 612 | 549 | 89.7% |
| **July** | 612 | 552 | 90.2% |
| **August** | 612 | 554 | 90.5% |
| **September** | 612 | 590 | 96.4% |
| **October** | 612 | 576 | 94.1% |
| **November** | 617 | 610 | 98.9% |
| **December** | 617 | 640 | 103.7% |
| | 7354 | 6863 | 93.3% |

## FY 2026

| Month | Total Units Approved | Total Units Leased | % Leased |
|---|---|---|---|
| **January** | 617 | 603 | 97.7% |
| **February** | 617 | 590 | 95.6% |
| **March** | 617 | | 0.0% |
| **April** | 617 | | 0.0% |
| **May** | 617 | | 0.0% |
| **June** | 617 | | 0.0% |
| **July** | 617 | | 0.0% |
| **August** | 617 | | 0.0% |
| **September** | 617 | | 0.0% |
| **October** | 617 | | 0.0% |
| **November** | 617 | | 0.0% |
| **December** | 617 | | 0.0% |
| | 7404 | 1193 | 16.1% |

**Total Units Leased will constantly change due to release of accounts o**
**from prior months.**

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## Program Utilization - Calendar Year 2025

| MONTH | REVENUE | MISC | HAP INTEREST | REPAYMENTS | HAP PAYMENTS | UA PAYMENTS | BALANCE | UTILIZATION PERCENTAGE | PORT-IN HAP REVENUE | PORT ADMIN REVENUE | PORT-IN HAP PYMTS | ADMIN REVENUE | ADMIN EXPENSES |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| January-25 | (409,740.00) | | | (983.00) | 384,406.00 | 2,452.00 | (23,865.00) | 94.2% | (24,427.00) | (1,884.47) | 19,801.00 | (48,861.00) | 49,523.41 |
| February-25 | (409,740.00) | | | (2,874.00) | 394,465.00 | 1,742.00 | (16,407.00) | 96.0% | (23,835.00) | (1,770.66) | 19,802.00 | (53,117.00) | 65,292.78 |
| March-25 | (411,195.00) | | | (818.00) | 402,868.00 | 2,051.00 | (7,094.00) | 98.3% | (22,827.00) | (1,758.21) | 20,158.00 | (48,861.00) | 76,310.00 |
| April-25 | (411,195.00) | | | (818.00) | 390,853.00 | 1,901.00 | (19,259.00) | 95.3% | (18,563.96) | (1,477.99) | 22,827.00 | (48,861.00) | 50,152.11 |
| May-25 | (308,143.00) | | | (408.00) | 387,696.00 | 1,434.53 | 80,579.53 | 126.1% | (22,314.00) | (1,898.34) | 22,913.97 | (48,324.00) | 35,629.02 |
| June-25 | (409,781.00) | | | (659.00) | 389,294.00 | 2,562.00 | (18,584.00) | 95.5% | (19,372.96) | (1,544.91) | 21,589.98 | (53,334.00) | 29,680.00 |
| July-25 | (408,088.00) | | | (1,126.00) | 385,469.00 | 2,616.00 | (21,129.00) | 94.8% | (19,221.29) | (1,662.36) | 20,515.00 | (53,334.00) | 55,405.00 |
| August-25 | (411,926.00) | | | (3,776.00) | 385,594.00 | 2,407.00 | (27,701.00) | 93.3% | (20,588.45) | (1,777.78) | 20,024.00 | (53,334.00) | 57,599.00 |
| September-25 | (418,335.00) | | | (4,419.00) | 405,863.00 | 2,668.00 | (14,223.00) | 96.6% | (24,721.05) | (2,341.88) | 22,547.00 | (58,490.00) | (171,364.00) |
| October-25 | (482,485.00) | | | (4,419.00) | 431,012.00 | 2,889.00 | (53,003.00) | 89.1% | (23,262.79) | (20,206.32) | 23,066.00 | (55,202.52) | 2,883.13 |
| November-25 | (401,889.00) | | | (1,041.50) | 404,300.00 | 1,854.00 | 3,223.50 | 100.8% | (15,802.00) | 1,116.36 | 15,968.00 | (52,315.00) | 32,062.92 |
| December-25 | (416,701.00) | | | (4,465.50) | 429,245.00 | 3,603.00 | 11,681.50 | 102.8% | (19,515.00) | (1,466.95) | 23,258.00 | (48,689.00) | 53,886.80 |
| | | | | | | | | #DIV/0! | | | | | |
| **TOTALS** | **(4,899,218.00)** | **-** | **-** | **(25,807.00)** | **4,791,065.00** | **28,179.53** | **(105,780.47)** | **97.9%** | **(254,450.50)** | **(36,673.51)** | **252,469.95** | **(622,722.52)** | **337,060.17** |
| | (4,925,025.00) | - | - | - | 4,819,244.53 | | | | (913,846.53) | | | | 589,530.12 |

## Program Utilization - Fiscal Year 2026

| MONTH | REVENUE | MISC | HAP INTEREST | REPAYMENTS | HAP PAYMENTS | UA PAYMENTS | BALANCE | UTILIZATION PERCENTAGE | PORT-IN RECEIPTS | PORT ADMIN REVENUE | PORT-IN HAP PYMTS | ADMIN REVENUE | ADMIN EXPENSES |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| January-26 | (466,742.00) | | | - | 444,249.50 | 4,987.00 | (17,505.50) | 96.2% | (15,145.00) | (1,089.52) | 16,989.00 | (48,689.00) | 59,686.00 |
| February-26 | (466,689.00) | | | | 436,697.00 | 4,506.00 | (25,486.00) | 94.5% | (16,292.96) | (1,194.33) | 20,312.00 | (44,368.00) | 82,409.00 |
| March-26 | | | | | | | | #DIV/0! | | | | | |
| April-26 | | | | | | | | #DIV/0! | | | | | |
| May-26 | | | | | | | | #DIV/0! | | | | | |
| June-26 | | | | | | | | #DIV/0! | | | | | |
| July-26 | | | | | | | | #DIV/0! | | | | | |
| August-26 | | | | | | | | #DIV/0! | | | | | |
| September-26 | | | | | | | | #DIV/0! | | | | | |
| October-26 | | | | | | | | #DIV/0! | | | | | |
| November-26 | | | | | | | | #DIV/0! | | | | | |
| December-26 | | | | | | | | #DIV/0! | | | | | |
| | | | | | | | | | | | | | |
| **TOTALS** | **(933,431.00)** | **-** | **-** | **-** | **880,946.50** | **9,493.00** | **(42,991.50)** | **95.4%** | **(31,437.96)** | **(2,283.85)** | **37,301.00** | **(93,057.00)** | **142,095.00** |
| | (933,431.00) | | | | 890,439.50 | | | | (126,778.81) | | | | 179,396.00 |

# Outgoing Ports

## CY 2025

| Month | # of Families Going out | # Billed | # Absorbed or Moved Back |
|---|---|---|---|
| **January** | 2 | 1 | 1 |
| **February** | 0 | 1 | 0 |
| **March** | 0 | 1 | 0 |
| **April** | 2 | 2 | 0 |
| **May** | 0 | 4 | 0 |
| **June** | 0 | 4 | 0 |
| **July** | 0 | 4 | 0 |
| **August** | 0 | 4 | 0 |
| **September** | 0 | 4 | 1 |
| **October** | 0 | 4 | 0 |
| **November** | 0 | 5 | 0 |
| **December** | 0 | 5 | 0 |

## FY 2026

| Month | # of Families Going out | # Billed | # Absorbed or Moved Back |
|---|---|---|---|
| **January** | 1 | 5 | 0 |
| **February** | 0 | 6 | 0 |
| **March** | | | |
| **April** | | | |
| **May** | | | |
| **June** | | | |
| **July** | | | |
| **August** | | | |
| **September** | | | |
| **October** | | | |
| **November** | | | |
| **December** | | | |

# Incoming Ports

## CY 2025

| Month | # of Families Coming in | # Billed | # Absorbed @ EOM | # Terminated/ Port out |
|---|---|---|---|---|
| **January** | 2 | 26 | 0 | 0 |
| **February** | 1 | 27 | 0 | 0 |
| **March** | 1 | 28 | 0 | 0 |
| **April** | 0 | 28 | 0 | 0 |
| **May** | 0 | 27 | 0 | 0 |
| **June** | 0 | 27 | 0 | 1 |
| **July** | 0 | 27 | 0 | 1 |
| **August** | 2 | 25 | 0 | 0 |
| **September** | 1 | 27 | 0 | 1 |
| **October** | 0 | 27 | 0 | 3 |
| **November** | 4 | 23 | 0 | 1 |
| **December** | 0 | 17 | 5 | 0 |

## FY 2026

| | # of Families Coming in | # Billed | # Absorbed @ EOM | # Terminated/ Port out |
|---|---|---|---|---|
| **January** | 0 | 18 | 1 | 0 |
| **February** | 0 | 18 | 0 | 0 |
| **March** | | | | |
| **April** | | | | |
| **May** | | | | |
| **June** | | | | |
| **July** | | | | |
| **August** | | | | |
| **September** | | | | |
| **October** | | | | |
| **November** | | | | |
| **December** | | | | |

# Hard to House Families

## CY 2025

| | |
|---|---|
| **January** | 2 |
| **February** | 3 |
| **March** | 5 |
| **April** | 3 |
| **May** | 3 |
| **June** | 4 |
| **July** | 3 |
| **August** | 8 |
| **September** | 21 |
| **October** | 11 |
| **November** | 5 |
| **December** | 15 |

## FY 2026

| | |
|---|---|
| **January** | 7 |
| **February** | 2 |
| **March** | |
| **April** | |
| **May** | |
| **June** | |
| **July** | |
| **August** | |
| **September** | |
| **October** | |
| **November** | |
| **December** | |

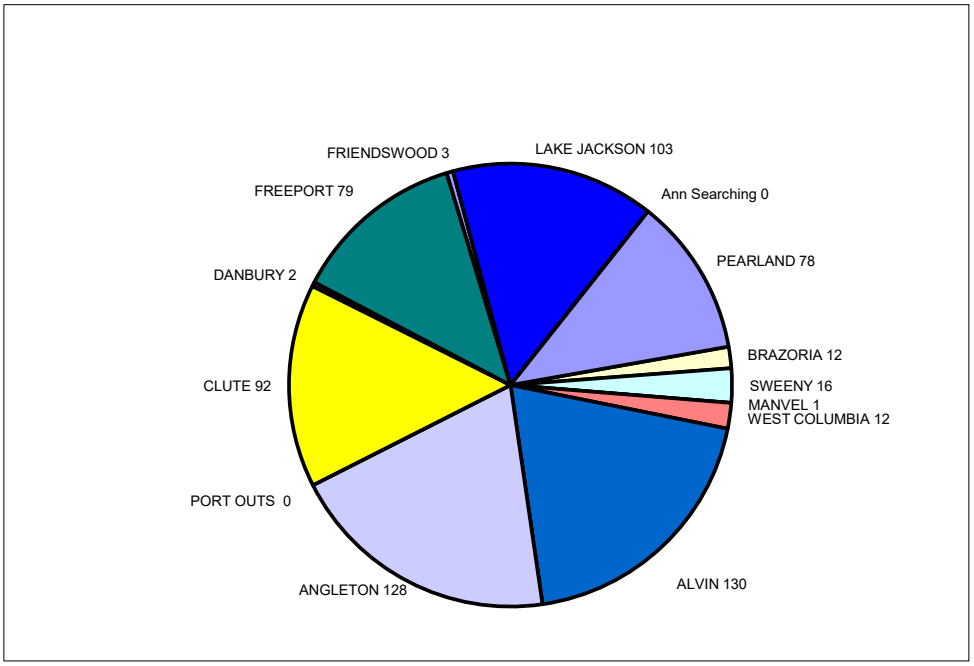
Hard to house is a family with 3 or more minors or a disabled person residing in the household.

# Section 8 Tenants

| | |
|---|---|
| **BRAZORIA** | 12 |
| **SWEENY** | 16 |
| **WEST COLUMBIA** | 12 |
| **ALVIN** | 130 |
| **ANGLETON** | 128 |
| **PORT OUTS** | 0 |
| **CLUTE** | 92 |
| **DANBURY** | 2 |
| **FREEPORT** | 79 |
| **FRIENDSWOOD** | 3 |
| **LAKE JACKSON** | 103 |
| **Ann Searching** | 0 |
| **PEARLAND** | 78 |
| **MANVEL** | 1 |

## ACTIVE SECTION 8 CLIENTS

## FEB 2026




The chart above represents the number of Tenants residing in each City for All Voucher Programs as of February 2026

**TOTAL NUMBER OF TENANTS SERVED*** **656**

*Includes all voucher programs (HCV, SV and EHV)

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.17.** **3/24/2026**

Amendment to the 2025 Annual Action Plan

Approve substantial amendments to the 2025 Annual Action Plan to revise the project name and scope of work for Community Development Block Grant (CDBG) projects in the City of Danbury and City of Sweeny.

CDBG funding for these projects remains unchanged.

# PUBLIC NOTICE
# BRAZORIA COUNTY 2025 ACTION PLAN
# SUBSTANTIAL AMENDMENT
# FEBRUARY 17, 2026

The U.S. Department of Housing and Urban Development (HUD) requires Brazoria County to amend its annual Action Plan when changes are required to the plan. Brazoria County's 2025 Action Plan was previously approved on August 12, 2025. The amendments below constitute substantial changes to the Action Plan and require a 30-day public comment period. Public comments will be accepted through March 19, 2026.

**2025 Annual Action Plan**

Project 2025/3 Danbury Sewer Improvements- Project Name and Scope Change: Project Name is changed to Danbury Infrastructure Improvements. City of Danbury will install natural gas generators at Lift Station 7, Lift Station 5, Lift Station 1, and the Community Center. CDBG funding remains unchanged at $166,500.

Project 2025/4 Sweeny Sewer Improvements- Project Name and Scope Change: Project name is changed Sweeny Infrastructure Improvements. City of Sweeny will complete rehabilitation at the Cedar Street Lift Station, and street and drainage improvements along West Sixth and Magnolia streets. CDBG funding for Sewer improvements is $124,500, and CDBG funding for street and drainage improvements is $56,000. Total CDBG project funding remains unchanged at $180,500.

**PUBLIC COMMENT PERIOD**

Public comments regarding the proposed amendments may be submitted to the Brazoria County Community Development Department, 1524 E. Mulberry, Suite 162, Angleton, TX, 77515, by phone at 979-864-1860, or by email to BCCD@brazoriacountytx.gov. Please submit comments by 4:00 pm on March 19, 2026.

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.18.** **3/24/2026**

Amendment to the Public Facility Agreement with the City of Danbury

The City of Danbury 2025 Community Development Block Grant (CDBG) project was approved with an incorrect scope of work. An amendment to the 2025 CDBG Infrastructure Improvements Agreement is requested to revise the scope of work.

Approve the Amended Agreement and that the County Judge is approved to sign after final review and approval by the District Attorney's Office - Civil Division.

# AMENDMENT TO PUBLIC FACILITIES AGREEMENT
# BETWEEN BRAZORIA COUNTY
# AND
# City of Danbury
# (2025 Infrastructure Improvements)

**WHEREAS** on March 24, 2026, the Brazoria County Commissioner's Court at its regular Commissioner's Court meeting approved an amendment to the Public Facilities Agreement between "City of Danbury" and "Brazoria County" as follows:

Page 1, Section I – Scope of Service, shall be amended to read as follows:

The Subrecipient will be responsible for administering a public infrastructure project in a manner satisfactory to the Grantee and consistent with any standards required as a condition of providing these funds. Such program will include the following activities approved under the 2025 Community Development Block Grant (CDBG) Program Action Plan:

**City of Danbury Infrastructure Improvements-** City of Danbury will install new natural gas generators at Lift Station #7, Lift Station #5, Lift Station #1 and the Danbury Community Center to ensure continuity of operations during disaster events and provide emergency sheltering to the community during such times due to power outages caused by natural disasters.

By executing their signature, the following parties hereby approve the amendments set out above.

APPROVED FOR SUBRECIPIENT:

By: _____
Name: _____

Date: _____

APPROVED FOR GRANTEE:

By: _____
L. M. "Matt" Sebesta, Jr. County Judge

Date: _____

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.19.** **3/24/2026**

Final Acceptance of Roads - Pomona Section 29 - Abstract 417 (Precinct 4)

Whereas, the plat of Pomona Section 29 - Abstract 417 (Precinct 4), was approved by the City of Manvel on April 22, 2024; and filed for record in Brazoria County Official Public Records, County Clerk's File #2025005497 on February 6, 2025; and

Whereas, this plat meets applicable criteria established by Commissioners Court Order 6.P.2. dated February 9, 2021 for consideration under Brazoria County Subdivision Regulations adopted by Commissioners Court Order 49 dated October 24, 2006; and

Whereas, the roads serving this section have now been constructed in accordance with the Brazoria County Subdivision Regulations; and

Whereas the period of Maintenance has been successfully completed, said roads shall be accepted into the County Road System for maintenance beginning this day March 24, 2026.

| CR # | Street Name | ROW | Length (FT) | Length (Mi) |
|---|---|---|---|---|
| 1475 | Guava Tree Grove | 60' | 147.56' | 0.028 |
| 1248 | Mulberry Shrubs Lane (EXT) | 60' | 682.20' | 0.13 |
| 1476 | Mulberry Shrubs Court | 120' | 141.98' | 0.027 |
| 1477 | Meyer Lemon Tree Drive | 60' | 597.17' | 0.12 |
| 1478 | Meyer Lemon Tree Court | 120' | 127.92' | 0.02 |

**TEXAS COMMISSION ON ENVIRONMENTAL QUALITY**
**ENGINEER'S CERTIFICATE OF COMPLETION**

Name of Project: Construction of the: Water, Sanitary Sewer, Paving and Appurtenances to Serve Pomona Section 29

Owner of Project: Brazoria County Municipal Utility District No. 40

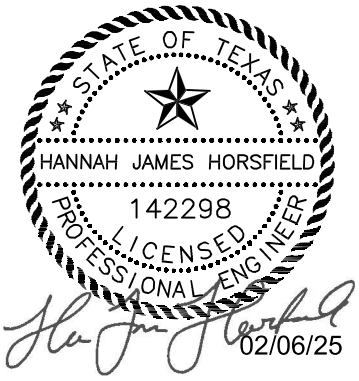
Address of Owner: c/o Allen Boone Humphries Robinson, LLP, 3200 Southwest Freeway Suite 2600, Houston Texas 77027

Type of Facilities Constructed, Contract Identification and Name of Contractor: Water, Sanitary Sewer, and Paving and Appurtenances; ; LJA No. 2149-4129; Crostex Construction, Inc.

Consulting Engineer LJA Engineering, Inc.
1904 W. Grand Parkway N., Suite 100, Katy, Texas 77449

LJA Project Number: 2149-4129 (11.1)

I certify this Project was completed on January 29, 2025, that the Project was under periodic observation during construction; that all observation of the work was performed by or under the supervision of Hannah J. Horsfield, Licensed/Registered Professional Engineer; that to the best of my knowledge the Project was constructed in accordance with and includes all items in plans and specifications filed with the Texas Commission of Environmental Quality and approved by all authorities having jurisdiction; and "Record Drawings" will be furnished to the District.




(SEAL)

(Signature)

Hannah J. Horsfield, PE, Project Manager
(Name and Title)

02/06/25
(Date)

713.380.4420
TBPELS F-1386
TBPELS 10110501
www.LJA.com
1904 West Grand Parkway North, Suite 100, Katy, Texas 77449

February 13, 2026

The Office of the County Engineer
Brazoria County
451 North Velasco Street, Suite 230
Angleton, Texas 77515

Re: Water and Drainage Facilities and Paving
and Appurtenances to Serve Pomona Section 29
Brazoria County MUD No. 39
LJA Job No. 2149-4129 (6.1)

To Whom It May Concern:

This letter serves to respectfully request the Brazoria County final acceptance of the streets within Pomona Section 29. We also request acceptance into the County's maintenance system as the one-year warranty period has ended. Acceptance of streets within Pomona Section 29 are as follows:

| | | | |
|---|---|---|---|
| Guava Tree Grove | Length = 147.56' | Paving Width = 28' | R.O.W. Width = 60' |
| Mulberry Shrubs Lane | Length = 682.20' | Paving Width = 28' | R.O.W. Width = 60' |
| Mulberry Shrubs Court | Length = 141.98' | Paving Width = 28' | R.O.W. Width = 120' |
| Meyer Lemon Tree Drive | Length = 597.17' | Paving Width = 28' | R.O.W. Width = 60' |
| Meyer Lemon Tree Court | Length = 127.92' | Paving Width = 28' | R.O.W. Width = 120' |

Should you have any questions or need any additional information concerning this project, please call me at 713.953.5118.

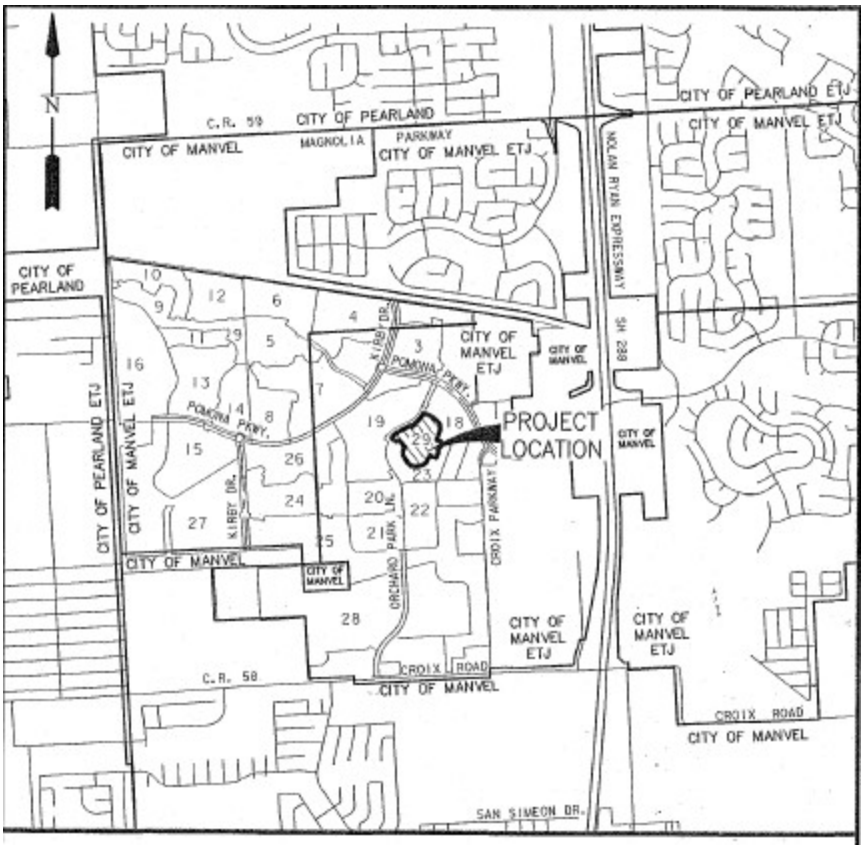
Sincerely,

Brian T. Edwards

Brian T. Edwards, PE
Vice President

BTE/tw

Copy: Mr. Russell Bynum, Pomona Phase 6, LLC
Mr. Scott Wright, DFH Coventry, LLC


N
C.R. 59
CITY OF PEARLAND
CITY OF MANVEL
MAGNOLIA PARKWAY
CITY OF MANVEL ETJ
CITY OF PEARLAND ETJ
MOLAN RYAN EXPRESSWAY
SH 288
KIRBY DR.
POMONA PKWY.
CITY OF MANVEL ETJ
PROJECT LOCATION
ORCHARD PARK LN.
CROIX PARKWAY
CROIX ROAD
SAN SIMEON DR.

2025005497
Total Pages: 3

STATE OF TEXAS
COUNTY OF BRAZORIA

WE, VPDF POMONA, LLC, A DELAWARE LIMITED LIABILITY COMPANY, ACTING BY AND THROUGH VP FINDERS 2 HOLDINGS, LLC, A DELAWARE LIMITED LIABILITY COMPANY, SOLE MEMBER, ACTING BY AND THROUGH VARDE PARTNERS, INC., A DELAWARE CORPORATION, MANAGER, ACTING BY AND THROUGH BRENDAN BOSMAN, SENIOR MANAGING DIRECTOR, OWNERS OF THE PROPERTY SUBDIVIDED IN THE PLAT OF POMONA SECTION 29, BEING 13.113 ACRES OUT OF THE A.C.H. & B.R.R CO. SURVEY, SECTION 89, ABSTRACT 417, BRAZORIA COUNTY, TEXAS, BEING A PORTION OF LOTS 1, 2, 3, 11, 12, AND 13 OF SECTION 89 OF THE ALLISON RICHEY GULF COAST HOME COMPANY PART OF SUBURBAN GARDENS, A SUBDIVISION OF RECORD IN VOLUME 2, PAGE 98 OF THE PLAT RECORDS OF SAID BRAZORIA COUNTY, TEXAS (B.C.P.R.), DO HEREBY MAKE SUBDIVISION OF SAID PROPERTY FOR AND ON BEHALF OF SAID CORPORATION, ACCORDING TO THE LINES, LOTS, BUILDING LINES, STREETS, ALLEYS, PARKS, AND EASEMENTS AS SHOWN HEREON AND DEDICATE FOR PUBLIC USE AS SUCH, THE STREETS, ALLEYS, PARKS AND EASEMENTS SHOWN HEREON FOREVER, AND DO HEREBY WAIVE ALL CLAIMS FOR DAMAGES OCCASIONED BY THE ESTABLISHMENT OF GRADES AS APPROVED FOR THE STREETS AND DRAINAGE EASEMENTS DEDICATED, OR OCCASIONED BY THE ALTERATION OF THE SURFACE, OR ANY PORTION OF THE STREETS OR DRAINAGE EASEMENTS TO CONFORM TO SUCH GRADES, AND DO HEREBY BIND OURSELVES, OUR HEIRS, SUCCESSORS AND ASSIGNS TO WARRANT AND DEFEND THE TITLE TO THE LAND SO DEDICATED.

FURTHER, OWNERS HAVE DEDICATED AND BY THESE PRESENTS DO DEDICATE TO THE USE OF THE PUBLIC FOR PUBLIC UTILITY PURPOSES FOREVER UNOBSTRUCTED AERIAL EASEMENTS. THE AERIAL EASEMENTS SHALL EXTEND HORIZONTALLY AN ADDITIONAL ELEVEN FEET, SIX INCHES (11' 6") FOR TEN FEET (10' 0") PERIMETER GROUND EASEMENTS OR SEVEN FEET, SIX INCHES (7' 6") FOR FOURTEEN FEET (14' 0") PERIMETER GROUND EASEMENTS OR FIVE FEET, SIX INCHES (5' 6") FOR SIXTEEN FEET (16' 0") PERIMETER GROUND EASEMENTS, FROM A PLANE SIXTEEN FEET (16' 0") ABOVE GROUND LEVEL UPWARD, LOCATED ADJACENT TO AND ADJOINING SAID PUBLIC UTILITY EASEMENTS THAT ARE DESIGNATED WITH AERIAL EASEMENTS (U.E. AND A.E.) AS INDICATED AND DEPICTED, HEREON, WHEREBY EACH AERIAL EASEMENT TOTALS TWENTY-ONE FEET, SIX INCHES (21' 6") IN WIDTH.

FURTHER, OWNERS HAVE DEDICATED AND BY THESE PRESENTS DO DEDICATE TO THE USE OF THE PUBLIC FOR PUBLIC UTILITY PURPOSES FOREVER UNOBSTRUCTED AERIAL EASEMENTS. THE AERIAL EASEMENTS SHALL EXTEND HORIZONTALLY AN ADDITIONAL TEN FEET (10' 0") FOR TEN FEET (10' 0") BACK-TO-BACK GROUND EASEMENTS, OR EIGHT FEET (8' 0") FOR FOURTEEN FEET (14' 0") BACK-TO-BACK GROUND EASEMENTS OR SEVEN FEET (7' 0") FOR SIXTEEN FEET (16' 0") BACK-TO-BACK GROUND EASEMENTS, FROM A PLANE SIXTEEN FEET (16' 0") ABOVE GROUND LEVEL UPWARD, LOCATED ADJACENT TO BOTH SIDES AND ADJOINING SAID PUBLIC UTILITY EASEMENTS THAT ARE DESIGNATED WITH AERIAL EASEMENTS (U.E. AND A.E.) AS INDICATED AND DEPICTED HEREON, WHEREBY EACH AERIAL EASEMENT TOTALS THIRTY FEET (30' 0") IN WIDTH.

FURTHER, WE DO HEREBY CERTIFY THAT WE ARE THE OWNERS OF ALL PROPERTY IMMEDIATELY ADJACENT TO THE BOUNDARIES OF THE ABOVE AND FOREGOING SUBDIVISION OF POMONA SECTION 29 WHERE BUILDING SETBACK LINES OR PUBLIC UTILITY EASEMENTS ARE TO BE ESTABLISHED OUTSIDE THE BOUNDARIES OF THE ABOVE AND FOREGOING SUBDIVISION AND DO HEREBY MAKE AND ESTABLISH ALL BUILDING SETBACK LINES AND DEDICATE TO THE USE OF THE PUBLIC, ALL PUBLIC UTILITY EASEMENTS SHOWN IN SAID ADJACENT ACREAGE.

IN TESTIMONY HERETO, VPDF POMONA, LLC, A DELAWARE LIMITED LIABILITY COMPANY, ACTING BY AND THROUGH VP FINDERS 2 HOLDINGS, LLC, A DELAWARE LIMITED LIABILITY COMPANY, SOLE MEMBER, ACTING BY AND THROUGH VARDE PARTNERS, INC., A DELAWARE CORPORATION, MANAGER HAS CAUSED THESE PRESENTS TO BE SIGNED BY BRENDAN BOSMAN, SENIOR MANAGING DIRECTOR OF VARDE PARTNERS, INC., A DELAWARE CORPORATION, THEREUNTO AUTHORIZED,

THIS 8th DAY OF April, 2024.

BY: VPDF POMONA, LLC,
A DELAWARE LIMITED LIABILITY COMPANY

BY: VP FINDERS 2 HOLDINGS, LLC,
A DELAWARE LIMITED LIABILITY COMPANY,
SOLE MEMBER

BY: VARDE PARTNERS, INC.,
A DELAWARE CORPORATION,
MANAGER

BY: _____
BRENDAN BOSMAN, SENIOR MANAGING DIRECTOR

STATE OF Minnesota
COUNTY OF Anoka

BEFORE ME, THE UNDERSIGNED AUTHORITY, ON THIS DAY PERSONALLY APPEARED BRENDAN BOSMAN, KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME FOR THE PURPOSES AND CONSIDERATION THEREIN EXPRESSED AND IN THE CAPACITY THEREIN AND HEREIN STATED.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, THIS 8th DAY OF April, 2024.

NOTARY PUBLIC IN AND FOR THE STATE OF Minnesota

CYNTHIA L MUMFORD
NOTARY PUBLIC
MINNESOTA
My Commission Expires Jan 31, 2028

I, KEITH W. MONROE, A REGISTERED PROFESSIONAL LAND SURVEYOR OF THE STATE OF TEXAS, HEREBY CERTIFY THAT THIS SUBDIVISION IS TRUE AND CORRECT; WAS PREPARED FROM AN ACTUAL BOUNDARY SURVEY OF THE PROPERTY MADE ON THE GROUND UNDER MY SUPERVISION ACCORDING TO THE STANDARDS OF PRACTICE OF THE TEXAS BOARD OF PROFESSIONAL ENGINEERS AND LAND SURVEYORS; THAT THE PLAT BOUNDARY CORNERS HAVE BEEN TIED TO THE NEAREST STREET INTERSECTIONS; THAT THE BOUNDARY CORNERS, ANGLE POINTS, POINTS OF CURVATURE/TANGENCY AND INTERIOR CORNERS OF THIS SUBDIVISION WERE NOT SET AT THE TIME THIS PLAT WAS SIGNED BY ME AND THAT THESE CORNERS ARE TO BE SET AFTER CONSTRUCTION OF THE PUBLIC INFRASTRUCTURE AND FINAL LOT GRADING WITHIN THE SUBDIVISION; AND THAT ALL PREVIOUSLY EXISTING PROPERTY MARKERS ARE SUFFICIENTLY DESCRIBED ON THIS DOCUMENT AS FOUND AND ALL SET MARKERS ARE A MINIMUM OF 5/8-INCH DIAMETER IRON ROD WITH SURVEYOR'S CAP. (SEE NOTE 5)

THE INTERIOR CORNERS OF THIS SUBDIVISION WERE NOT SET AT THE TIME THIS PLAT WAS SIGNED AND SEALED BY ME. THESE CORNERS ARE EXPECTED TO BE SET AFTER CONSTRUCTION OF THE PUBLIC INFRASTRUCTURE AND FINAL GRADING WITHIN THE SUBDIVISION.

KEITH W. MONROE, R.P.L.S.
REGISTERED PROFESSIONAL LAND SURVEYOR
TEXAS REGISTRATION NO. 4797

STATE OF TEXAS
REGISTERED
KEITH W. MONROE
4797
PROFESSIONAL
LAND SURVEYOR

APPROVED BY THE BOARD OF COMMISSIONERS ON 04/02/2024

BRAZORIA DRAINAGE DISTRICT NO. 4

DISTRICT ENGINEER

THE ABOVE HAVE SIGNED THESE PLANS AND/OR PLAT BASED ON THE RECOMMENDATION OF THE DISTRICT'S ENGINEER WHO HAS REVIEWED ALL SHEETS PROVIDED AND FOUND THEM TO BE IN GENERAL COMPLIANCE WITH THE DISTRICT'S "RULES, REGULATIONS, AND GUIDELINES". THIS APPROVAL IS ONLY VALID FOR THREE HUNDRED SIXTY-FIVE (365) CALENDAR DAYS AFTER THAT TIME RE-APPROVAL IS REQUIRED. PLEASE NOTE, THIS DOES NOT NECESSARILY MEAN THAT ALL THE CALCULATIONS PROVIDED IN THESE PLANS AND/OR PLATS HAVE BEEN COMPLETELY CHECKED AND VERIFIED. IN THE EVENT OF ANY CONFLICT OR INCONSISTENCY BETWEEN THE DISTRICT'S "RULES, REGULATIONS AND GUIDELINES" AND THESE APPROVED DRAINAGE PLANS AND/ OR PLAT, THE DISTRICT'S "RULES, REGULATIONS & GUIDELINES" SHALL GOVERN AND PREVAIL. ANY APPROVED VARIANCES SHALL BE ITEMIZED ON THE COVER SHEET AND PLACED ON THE APPROPRIATE SHEET WHERE APPLICABLE. PLANS SUBMITTED HAVE BEEN PREPARED, SIGNED AND SEALED BY A PROFESSIONAL ENGINEER LICENSED TO PRACTICE ENGINEERING IN THE STATE OF TEXAS AND PLAT HAS BEEN SIGNED AND SEALED BY A REGISTERED PROFESSIONAL LAND SURVEYOR LICENSED TO PRACTICE IN THE STATE OF TEXAS, WHICH CONVEYS THE ENGINEER'S AND/OR SURVEYOR'S RESPONSIBILITY AND ACCOUNTABILITY.

BDD4 REF. ID #23-000261

THIS IS TO CERTIFY THAT THE PLANNING, DEVELOPMENT AND ZONING COMMISSION OF THE CITY OF MANVEL, TEXAS, HAS APPROVED THIS PLAT OF POMONA SECTION 29 IN CONFORMANCE WITH THE LAWS OF THE STATE OF TEXAS AND THE ORDINANCES OF THE CITY OF MANVEL AS SHOWN HEREON AND AUTHORIZES THE RECORDING OF THIS PLAT

THIS 22 DAY OF April, 2024

PLANNING, DEVELOPMENT, AND ZONING COMMISSION

BEING 13.113 ACRES OF LAND LOCATED IN A.C.H. & B.R.R. CO. SURVEY, SECTION 89, ABSTRACT 417, BRAZORIA COUNTY, TEXAS, BEING A PORTION OF LOTS 1, 2, 3, 11, 12, AND 13 OF SECTION 89 OF THE ALLISON RICHEY GULF COAST HOME COMPANY PART OF SUBURBAN GARDENS, A SUBDIVISION OF RECORD IN VOLUME 2, PAGE 98, PLAT RECORDS OF BRAZORIA COUNTY, TEXAS (B.C.P.R.), SAID 13.113 ACRES ALSO BEING ALL OF THAT CERTAIN CALLED 13.113 ACRE TRACT (DESCRIBED AS TRACT 4) CONVEYED TO VPDF POMONA, LLC, BY INSTRUMENT OF RECORD IN FILE NUMBER 2022017900, OF THE OFFICIAL PUBLIC RECORDS OF SAID BRAZORIA COUNTY (B.C.O.P.R.), SAID 13.113 ACRES BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS (ALL BEARINGS REFERENCED TO THE TEXAS COORDINATE SYSTEM, SOUTH CENTRAL ZONE, NAD 83 (1993 ADJUSTMENT)):

BEGINNING AT A 5/8-INCH IRON WITH CAP STAMPED "LJA SURVEY" MARKING THE MOST NORTHERLY CORNER OF SAID 13.113 ACRE TRACT, SAME BEING THE SOUTHWEST CORNER OF RESERVE 'D' OF POMONA SECTION 18, A SUBDIVISION OF RECORD IN DOCUMENT NUMBER 2022008163, B.C.O.P.R., AND ON THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF ORCHARD PARK LANE (80 FEET RIGHT-OF-WAY), AS SHOWN ON POMONA SECTION 23, A SUBDIVISION OF RECORD IN DOCUMENT NUMBER 2022008166, B.C.O.P.R

THENCE, ALONG THE SOUTHERLY AND WESTERLY LINE OF SAID POMONA SECTION 18, AND THE NORTHERLY AND EASTERLY LINE OF SAID 13.113 ACRE TRACT THE FOLLOWING NINE (9) COURSES;

1. SOUTH 65° 11' 01" EAST, 110.64 FEET TO A POINT FOR CORNER;
2. SOUTH 62° 18' 29" EAST, 75.60 FEET TO A POINT FOR CORNER;
3. SOUTH 51° 58' 15" EAST, 55.09 FEET TO A POINT FOR CORNER;
4. SOUTH 45° 39' 38" EAST, 59.41 FEET TO A POINT FOR CORNER;
5. SOUTH 43° 29' 37" EAST, 52.56 FEET TO A POINT FOR CORNER;
6. SOUTH 26° 56' 40" EAST, 45.08 FEET TO A POINT FOR CORNER;
7. SOUTH 12° 03' 53" EAST, 57.21 FEET TO A POINT FOR CORNER;
8. SOUTH 11° 07' 54" WEST, 56.14 FEET TO A POINT FOR CORNER;
9. SOUTH 20° 33' 33" WEST, 184.58 FEET TO A POINT FOR CORNER, SAME BEING THE SOUTHWEST CORNER OF SAID POMONA SECTION 18, THE SOUTHWEST CORNER OF LOT 11, BLOCK 1 OF SAID POMONA SECTION 18, AND AN ANGLE POINT OF SAID 13.113 ACRE TRACT;

THENCE, SOUTH 69° 26' 27" EAST, ALONG THE SOUTHERLY LINE OF SAID POMONA SECTION 18, THE SOUTHERLY LINE OF SAID LOT 11 AND THE BOUNDARY LINE OF SAID 13.113 ACRES, 120.00 FEET TO THE SOUTHEAST CORNER OF SAID LOT 11, SAME BEING THE NORTHWEST CORNER OF MULBERRY SHRUBS LANE (60 FEET RIGHT-OF-WAY), AS SHOWN ON AFOREMENTIONED POMONA SECTION 23;

THENCE, ALONG THE WESTERLY LINE OF SAID MULBERRY SHRUBS LANE, AND THE EASTERLY LINE OF SAID 13.113 ACRES, THE FOLLOWING FIVE (5) COURSES;

1. SOUTH 20° 33' 33" WEST, 105.00 FEET TO A POINT FOR CORNER, THE BEGINNING OF A CURVE;
2. 39.27 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT, HAVING A RADIUS OF 25.00 FEET, A CENTRAL ANGLE OF 90° 00' 00", AND A CHORD WHICH BEARS SOUTH 65° 33' 33" WEST, 35.36 FEET TO A POINT FOR CORNER;
3. SOUTH 20° 33' 33" WEST, 60.00 FEET TO A POINT FOR CORNER, THE BEGINNING OF A CURVE;
4. 39.27 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT, HAVING A RADIUS OF 25.00 FEET, A CENTRAL ANGLE OF 90° 00' 00", AND A CHORD WHICH BEARS SOUTH 24° 26' 27" EAST, 35.36 FEET TO A POINT FOR CORNER;
5. SOUTH 20° 33' 33" WEST, 105.14 FEET TO A POINT FOR CORNER, SAME BEING THE NORTHEAST CORNER OF LOT 16, BLOCK 2 OF SAID POMONA SECTION 23;

THENCE, ALONG A NORTHERLY LINE OF SAID POMONA SECTION 23, AND THE SOUTHERLY LINE OF SAID 13.113 ACRES, THE FOLLOWING FIFTEEN (15) COURSES

1. NORTH 69° 26' 27" WEST, 135.99 FEET TO A POINT FOR CORNER;
2. SOUTH 23° 23' 06" WEST, 60.07 FEET TO A POINT FOR CORNER;
3. SOUTH 28° 32' 46" WEST, 103.86 FEET TO A POINT FOR CORNER;
4. SOUTH 55° 23' 09" WEST, 46.55 FEET TO A POINT FOR CORNER;
5. SOUTH 70° 45' 14" WEST, 110.09 FEET TO A POINT FOR CORNER;
6. SOUTH 86° 49' 19" WEST, 60.00 FEET TO A POINT FOR CORNER;
7. NORTH 85° 04' 00" WEST, 53.99 FEET TO A POINT FOR CORNER;
8. NORTH 64° 41' 59" WEST, 52.81 FEET TO A POINT FOR CORNER;
9. NORTH 44° 25' 30" WEST, 52.81 FEET TO A POINT FOR CORNER;
10. NORTH 33° 51' 40" WEST, 129.85 FEET TO A POINT FOR CORNER;
11. NORTH 24° 03' 13" WEST, 52.92 FEET TO A POINT FOR CORNER;
12. NORTH 03° 45' 24" WEST, 52.81 FEET TO A POINT FOR CORNER;
13. NORTH 16° 31' 20" EAST, 52.81 FEET TO A POINT FOR CORNER;
14. NORTH 30° 40' 04" EAST, 52.81 FEET TO A POINT FOR CORNER;
15. NORTH 43° 03' 34" WEST, 180.00 FEET TO A POINT FOR CORNER, THE BEGINNING OF A CURVE, SAME BEING THE NORTHWEST CORNER OF MULBERRY SHRUBS LANE, AS SHOWN ON SAID POMONA SECTION 23;

THENCE, WITH THE WESTERLY RIGHT-OF WAY LINE OF SAID MULBERRY SHRUBS LANE, AND SAID 13.113 ACRES, 26.24 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT, HAVING A RADIUS OF 330.00 FEET, A CENTRAL ANGLE OF 04° 33' 23", AND A CHORD WHICH BEARS SOUTH 44° 39' 45" WEST, 26.24 FEET TO A POINT FOR CORNER, THE BEGINNING OF A REVERSE CURVE;

THENCE, 35.38 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT, HAVING A RADIUS OF 25.00 FEET, A CENTRAL ANGLE OF 81° 05' 14", AND A CHORD WHICH BEARS SOUTH 82° 55' 40" WEST, 32.50 FEET TO A POINT FOR CORNER, ON THE NORTHERLY RIGHT-OF-WAY LINE OF LIME TREE GROVE (60 FEET RIGHT-OF-WAY), AS SHOWN ON SAID POMONA SECTION 23;

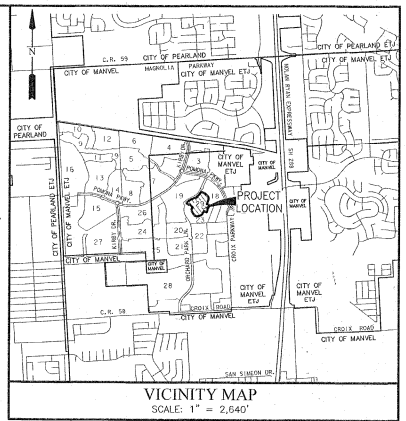
THENCE, NORTH 56° 31' 43" WEST, ALONG THE COMMON LINE OF SAID LIME TREE GROVE AND SAID 13.113 ACRES, 92.41 FEET TO A POINT FOR CORNER, THE BEGINNING OF A CURVE;

THENCE, 42.44 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT, HAVING A RADIUS OF 25.00 FEET, A CENTRAL ANGLE OF 97° 16' 06", AND A CHORD WHICH BEARS NORTH 07° 53' 40" WEST, 37.53 FEET TO A POINT FOR CORNER, THE BEGINNING OF A COMPOUND CURVE, SAME BEING ON THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF THE AFOREMENTIONED ORCHARD PARK LANE, SAME BEING ON THE NORTHWESTERLY LINE OF SAID 13.113 ACRES;

THENCE, ALONG THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF SAID ORCHARD PARK LANE AND THE NORTHWESTERLY LINE OF SAID 13.113 ACRES, THE FOLLOWING SIX (6) COURSES;

1. 186.06 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT, HAVING A RADIUS OF 460.00 FEET, A CENTRAL ANGLE OF 23° 10' 28", AND A CHORD WHICH BEARS NORTH 52° 19' 37" EAST, 184.79 FEET TO A POINT FOR CORNER;
2. NORTH 63° 54' 51" EAST, 215.63 FEET TO A POINT FOR CORNER, THE BEGINNING OF A CURVE;
3. 37.56 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT, HAVING A RADIUS OF 25.00 FEET, A CENTRAL ANGLE OF 86° 04' 18", AND A CHORD WHICH BEARS SOUTH 73° 03' 00" EAST, 34.12 FEET TO A POINT FOR CORNER;
4. NORTH 59° 45' 34" EAST, 60.00 FEET TO A POINT FOR CORNER, THE BEGINNING OF A CURVE;
5. 36.83 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT, HAVING A RADIUS OF 25.00 FEET, A CENTRAL ANGLE OF 84° 24' 49", AND A CHORD WHICH BEARS NORTH 12° 11' 34" EAST, 33.59 FEET TO A POINT FOR CORNER, THE BEGINNING OF A REVERSE CURVE;
6. 286.39 FEET ALONG THE ARC OF A TANGENT CURVE TO THE LEFT, HAVING A RADIUS OF 540.00 FEET, A CENTRAL ANGLE OF 28° 15' 52", AND A CHORD WHICH BEARS NORTH 40° 16' 02" EAST, 263.69 FEET TO THE POINT OF BEGINNING AND CONTAINING 13.113 ACRES OF LAND.

| CR # | Street Name | ROW | Length (FT) | Length (Mi) |
|---|---|---|---|---|
| 1475 | Guava Tree Grove | 60' | 147.56' | 0.028 |
| 1248 | Mulberry Shrubs Lane (EXT) | 60' | 682.20' | 0.13 |
| 1476 | Mulberry Shrubs Court | 120' | 141.98' | 0.027 |
| 1477 | Meyer Lemon Tree Drive | 60' | 597.17' | 0.12 |
| 1478 | Meyer Lemon Tree Court | 120' | 127.92' | 0.02 |




VICINITY MAP
SCALE: 1" = 2,640'

KEY MAP NO. 652D

BRAZORIA DRAINAGE DISTRICT NO. 4 NOTES:

1. ANY GOVERNMENTAL BODY FOR PURPOSES OF DRAINAGE WORK MAY USE DRAINAGE EASEMENTS AND FEE STRIPS PROVIDED THE DISTRICT IS PROPERLY NOTIFIED.
2. PERMANENT STRUCTURES, INCLUDING FENCES AND PERMANENT LANDSCAPING, SHALL NOT BE ERECTED IN A DRAINAGE EASEMENT, ACCESS EASEMENT, OR FEE STRIP.
3. MAINTENANCE OF DETENTION FACILITIES IS THE SOLE RESPONSIBILITY OF THE OWNER OF THE PROPERTY. THE DISTRICT WILL PROVIDE MAINTENANCE OF REGIONAL FACILITIES OWNED AND CONSTRUCTED BY THE DISTRICT, OR SUB REGIONAL FACILITIES CONSTRUCTED BY DEVELOPER(S) FOR WHICH OWNERSHIP HAS BEEN TRANSFERRED TO THE DISTRICT WITH THE DISTRICT'S APPROVAL. THE DISTRICT IS RESPONSIBLE ONLY FOR THE MAINTENANCE OF FACILITIES OWNED BY THE DISTRICT UNLESS THE DISTRICT SPECIFICALLY CONTRACTS OR AGREES TO MAINTAIN OTHER FACILITIES.
4. CONTRACTOR SHALL NOTIFY THE DISTRICT'S INSPECTOR AT LEAST FORTY-EIGHT (48) HOURS BEFORE BEGINNING WORK AND TWENTY-FOUR (24) HOURS BEFORE PLACING ANY CONCRETE.
5. THE DISTRICT'S PERSONNEL SHALL HAVE THE RIGHT TO ENTER UPON THE PROPERTY FOR INSPECTION AT ANY TIME DURING CONSTRUCTION OR AS MAY BE WARRANTED TO ENSURE THE DETENTION FACILITY AND DRAINAGE SYSTEM ARE OPERATING PROPERLY.
6. APPROPRIATE COVER FOR THE SIDE SLOPES, BOTTOM, AND MAINTENANCE BERM SHALL BE ESTABLISHED PRIOR TO ACCEPTANCE OF THE CONSTRUCTION BY THE DISTRICT. AT LEAST 95% GERMINATION OF THE GRASS MUST BE ESTABLISHED PRIOR TO ACCEPTANCE OF CONSTRUCTION BY THE DISTRICT.
7. NO BUILDING PERMIT SHALL BE ISSUED FOR ANY LOT WITHIN THIS DEVELOPMENT UNTIL THE DETENTION FACILITY HAS BEEN CONSTRUCTED AND APPROVED BY THE DISTRICT.
8. THE DISTRICT'S APPROVAL OF THE FINAL DRAINAGE PLAN (AND FINAL PLAT IF REQUIRED) DOES NOT AFFECT THE PROPERTY RIGHTS OF THIRD PARTIES. THE DEVELOPER IS RESPONSIBLE FOR OBTAINING AND MAINTAINING ANY AND ALL EASEMENTS, FEE STRIPS, AND/OR ANY OTHER RIGHTS OF WAY ACROSS THIRD PARTIES' PROPERTIES FOR PURPOSES OF MOVING EXCESS RUNOFF TO THE DISTRICT'S DRAINAGE FACILITIES AS CONTEMPLATED BY THE FINAL DRAINAGE PLAN AND FINAL PLAT.
9. DRAINAGE EASEMENTS SHALL BE USED ONLY FOR THE PURPOSES OF CONSTRUCTING, OPERATING, MAINTAINING, REPAIRING, REPLACING, AND RECONSTRUCTING OF A DRAINAGE FACILITY, AND ANY AND ALL RELATED EQUIPMENT AND FACILITIES TOGETHER WITH ANY AND ALL NECESSARY INCIDENTALS AND APPURTENANCES THERETO IN, UPON, OVER, ACROSS, AND THROUGH THE EASEMENT AREA. THE DISTRICT'S SUCCESSORS, ASSIGNS, AGENTS, EMPLOYEES, WORKMEN, AND REPRESENTATIVES SHALL AT ALL PRESENT AND FUTURE TIMES, HAVE THE RIGHT AND PRIVILEGE OF INGRESS AND EGRESS IN, UPON, OVER, ACROSS, AND THROUGH THE EASEMENT AREA.
10. ACCESS EASEMENTS SHALL BE USED FOR INGRESS AND EGRESS TO THE DISTRICT'S DRAINAGE FACILITIES AND SHALL BE KEPT CLEAR OF ANY AND ALL OBSTRUCTIONS.
11. AN AS-BUILT CERTIFICATE AND AS-BUILT SURVEY ARE REQUIRED TO BE SUBMITTED TO THE DISTRICT BEFORE A CERTIFICATE OF COMPLIANCE CAN BE ISSUED. CONTACT THE DISTRICT'S INSPECTOR FOR FURTHER CLARIFICATION.
12. ALL DRAINAGE PLANS AND PLATS SHALL BE IN CONFORMANCE WITH THE DISTRICT'S RULES, REGULATIONS & GUIDELINES. BOARD APPROVAL OF A DRAINAGE PLAN OR PLAT DOES NOT CONSTITUTE PERMISSION TO DEVIATE. DEVIATION FROM THE DISTRICT'S RULES, REGULATIONS & GUIDELINES IS ONLY AUTHORIZED AND ALLOWED BY A SEPARATE REQUEST FOR VARIANCE WHICH WAS APPROVED BY THE BOARD. ANY BOARD APPROVED VARIANCE SHALL BE REFERENCED ON THE PLAN COVER PAGE AND ON THE APPROPRIATE SHEET WHERE APPLICABLE. THE USE OF THE TERM "GUIDELINES" HEREIN DOES NOT AFFECT THE MANDATORY NATURE OF THESE RULES, REGULATIONS & GUIDELINES.

# FINAL PLAT OF
# POMONA SECTION 29

A SUBDIVISION OF 13.113 ACRES OF LAND LOCATED IN THE A.C.H. & B.R.R. CO. SURVEY, SECTION 89, ABSTRACT 417, BRAZORIA COUNTY, TEXAS, BEING A PORTION OF LOTS 1, 2, 3, 11, 12, AND 13 OF SECTION 89 OF THE ALLISON RICHEY GULF COAST HOME COMPANY PART OF SUBURBAN GARDENS, A SUBDIVISION OF RECORD IN VOLUME 2, PAGE 98 OF THE PLAT RECORDS OF BRAZORIA COUNTY, TEXAS.

45 LOTS 2 RESERVES (0.416 ACRES) 2 BLOCKS

MARCH 7, 2024 JOB NO. 2149-4129P

OWNERS:

VPDF POMONA, LLC,
A DELAWARE LIMITED LIABILITY COMPANY
BRENDAN BOSMAN, SENIOR MANAGING DIRECTOR
901 MARQUETTE AVENUE SOUTH, SUITE 3300, MINNEAPOLIS, MINNESOTA 55404
PH: 952-893-1554


SURVEYOR:
LJA Surveying, Inc.
3600 W. Sam Houston Parkway S. Phone 713.953.5200
Suite 175 Fax 713.953.5026
Houston, Texas 77042 T.B.P.E.L.S. Firm No. 10194382

ENGINEER:
LJA Engineering, Inc.
1904 W. Grand Parkway North Phone 713.953.5200
Suite 100 Fax 713.953.5026
Katy, Texas 77449 FRN-F-1386


SHEET 1 OF 3

MYLAR CHECK: SURV: DR:

Date/Time - Wed, 20 Mar 2024 - 1:28pm
Path/Name - I:\Projects\2149\SURVEY\Vpmonos8.dwg

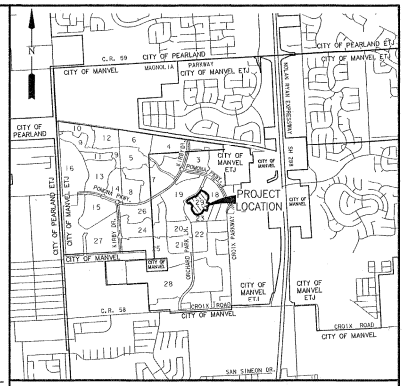
LEGEND

| | |
|---|---|
| A.E. | INDICATES AERIAL EASEMENT |
| B.C.C.F. | INDICATES BRAZORIA COUNTY CLERKS FILE |
| B.C.D.R. | INDICATES BRAZORIA COUNTY DEED RECORDS |
| B.C.O.P.R. | INDICATES BRAZORIA COUNTY OFFICIAL PUBLIC RECORDS |
| B.C.O.R. | INDICATES BRAZORIA COUNTY OFFICIAL RECORDS |
| B.C.P.R. | INDICATES BRAZORIA COUNTY PLAT RECORDS |
| B.L. | INDICATES BUILDING LINE |
| D.E. | INDICATES DRAINAGE EASEMENT |
| E.E. | INDICATES ELECTRICAL EASEMENT |
| F.N. | INDICATES FILE NUMBER |
| FND. | INDICATES FOUND |
| I.R. | INDICATES IRON ROD |
| PD&Z | INDICATES PLANNING DEVELOPMENT AND ZONING |
| PG. | INDICATES PAGE |
| P.O.B. | INDICATES POINT OF BEGINNING |
| RES. | INDICATES RESERVE |
| R.O.W. | INDICATES RIGHT-OF-WAY |
| S.S.E. | INDICATES SANITARY SEWER EASEMENT |
| STM.S.E. | INDICATES STORM SEWER EASEMENT |
| | INDICATES STREET NAME CHANGE |
| U.E. | INDICATES UTILITY EASEMENT |
| VOL. | INDICATES VOLUME |
| W.L.E. | INDICATES WATER LINE EASEMENT |
| ℄ | INDICATES CENTERLINE |

N

60 30 0 60

SCALE: 1" = 60'




VICINITY MAP
SCALE: 1" = 2,640'

KEY MAP NO. 652D

H.T. & B.R.R. CO. SURVEY, SECTION 88 (A.K.A.) R.B. LYLE SURVEY, ABSTRACT 540

A.C.H. & B.R.R. CO. SURVEY, SECTION 89, ABSTRACT 417

SURVEY LINE

RESERVE "D"

P.O.B.
NAD83 GRID COORDINATES
X= 3,113,841.96
Y= 13,756,508.46

MUSTANG BAYOU

RESERVE "C"

RESERVE "B"

POMONA SECTION 19
DOC. NO. 2022000516
B.C.O.P.R.

POMONA SECTION 18
DOC. NO. 2022008163
B.C.O.P.R.

POMONA SECTION 23
DOC. NO. 2022008166
B.C.O.P.R.

ORANGE PASTURES DRIVE
(60' R.O.W.)
DOC. NO. 2022000516
B.C.O.P.R.

ORCHARD PARK LANE
(60' R.O.W.)
DOC. NO. 2022008166
B.C.O.P.R.

MULBERRY SHRUBS LANE
(60' R.O.W.)
DOC. NO. 2022008163
B.C.O.P.R.

MULBERRY SHRUBS LANE (60' R.O.W.)

GUAVA TREE GROVE
(60' R.O.W.)

LIME TREE GROVE
(60' R.O.W.)
DOC. NO. 2022008166
B.C.O.P.R.

MEYER LEMON TREE DRIVE
(60' R.O.W.)

MEYER LEMON TREE COURT
(100' R.O.W.)

H.T. & B.R.R. CO. SURVEY, SECTION 76
(A.K.A.) J.S. TALIAFERRO SURVEY, ABSTRACT 563

A.C.H. & B.R.R. CO. SURVEY, SECTION 89,
ABSTRACT 417

SURVEY LINE

NAD83 GRID COORDINATES
X= 3,114,200.43
Y= 13,755,947.20

S 85°11'01" E 110.64'

N 63°54'51" E 215.63'

S 20°33'33" W 184.58'

S 69°26'27" E 120.00'

S 20°33'33" W 105.00'

N 69°26'27" W 135.99'

S 28°32'46" W 103.86'

S 70°45'14" W 110.09'

N 33°51'40" W 128.55'

N 43°03'14" W 150.00'

| | | |
|---|---|---|
| C1 | 90°00'00" | 94.25' |
| C2 | 90°00'00" | 94.25' |
| C3 | 90°00'00" | 94.25' |
| C4 | 90°00'00" | 94.25' |
| C5 | 90°00'00" | 94.25' |
|

NOTES:

1. THIS PLAT HAS BEEN PREPARED TO MEET THE REQUIREMENTS FOR THE STATE OF TEXAS, BRAZORIA COUNTY, AND THE INCORPORATED LIMITS OF THE CITY OF MANVEL.
2. THIS PLAT WAS PREPARED FROM INFORMATION PROVIDED BY CHARTER TITLE COMPANY, ORDER NO. 2023-0409, DATED MARCH 7, 2024. THE SURVEYOR HAS NOT ABSTRACTED THE ABOVE PROPERTY.
3. ALL BEARINGS REFERENCED TO THE TEXAS COORDINATE SYSTEM (NAD 83), SOUTH CENTRAL ZONE. THE COORDINATES SHOWN ARE GRID AND CAN BE BROUGHT TO SURFACE BY DIVIDING BY AN ADJUSTMENT FACTOR OF 0.99986547.
4. ALL SUBDIVISION COMMON AREAS INCLUDING BUT NOT LIMITED TO DETENTION FACILITIES, EASEMENTS AND OPEN SPACES WITHIN THE BOUNDARIES OF THIS PLAT SHALL BE MAINTAINED BY A HOMEOWNERS ASSOCIATION, COMMERCIAL PROPERTY ASSOCIATION OR OTHER ENTITY AND SHALL NOT BE THE RESPONSIBILITY OF THE CITY OF MANVEL OR BRAZORIA COUNTY.
5. FIVE EIGHTHS INCH (5/8") IRON RODS THREE FEET (3') IN LENGTH WITH A PLASTIC CAP MARKED "LJA SURVEY" WILL BE SET ON ALL PERIMETER BOUNDARY CORNERS. CORNER MONUMENTS WILL BE SET AFTER CONSTRUCTION AND BEFORE RECORDATION OF THE ASSOCIATED SUBDIVISION PLAT.
6. BENCHMARK: A BRASS DISK STAMPED M 668 RESET, LOCATED 2.35 MILES NORTHEASTERLY ALONG F.M. 521 FROM THE INTERSECTION OF STATE HIGHWAY 6 IN ARCOLA, AND APPROXIMATELY 0.40 MILE SOUTH WESTERLY FROM THE CROSSING OF THE AMERICAN CANAL AND F.M. 521, AT FRESNO. THE BRASS DISK IS IN THE EASTERLY RIGHT-OF-WAY OF F.M. 521, AT THE JUNCTION OF DALLAS ROAD, SET IN THE TOP OF A CONCRETE HEADWALL, 39.0 FEET EAST OF THE CENTERLINE OF F.M. 521, 13.0 FEET SOUTH OF THE CENTERLINE OF DALLAS ROAD, AND 1.8 FEET EAST OF THE WEST END OF THE CONCRETE HEADWALL, AND IS APPROXIMATELY LEVEL WITH THE HIGHWAY AND THE ROAD.

   ELEV. = 71.52 FEET, NGVD-29 (1978 ADJ.)
7. BD04 BENCHMARK: A BRASS DISK STAMPED "MJ-1" SET ON THE DOWNSTREAM SIDE OF A CONCRETE BRIDGE AT COUNTY ROAD 84 AND MUSTANG BAYOU AT STREAM CENTERLINE, EAST SIDE OF COUNTY ROAD 84, IN KEY MAP 652D NEAR UNIT D100-00-00.

   ELEV. = 62.31 FEET, NAVD-88 (2001 ADJ) (ADD 1.65 FEET FOR NGVD-29 (1978 ADJ))
8. TBM INDICATES TEMPORARY BENCHMARK: A BRASS DISK IN CONCRETE LOCATED +/- 607 FEET WEST OF THE SOUTH BOUND SERVICE ROAD OF STATE HWY 288 AND +/- 55 FEET NORTH OF THE NORTHERLY EDGE OF PAVEMENT OF COUNTY ROAD 101.

   ELEV. = 63.64 FEET, NGVD-29 (1978 ADJ.)
9. THIS TRACT LIES PARTIALLY IN ZONE "AE" AND PARTIALLY IN ZONE "X" (SHADED) OF THE FEMA FLOOD INSURANCE RATE MAP FOR BRAZORIA COUNTY, TEXAS, MAP REVISED DECEMBER 30, 2020, MAP NO. 48039C0020K AND BY LETTER OF MAP REVISION BASED ON FILL (LOMR-F) DATED JULY 28, 2021, CASE NO. 21-06-2537A. THIS TRACT LIES PARTIALLY WITHIN THE 100-YEAR FLOODPLAIN.

   LOTS AND RESERVES HAVE BEEN REMOVED FROM THE FLOOD PLAIN AND LIE WITHIN ZONE "X" (SHADED) BASED ON THE FEDERAL EMERGENCY MANAGEMENT AGENCY LETTER OF MAP REVISION BASED ON FILL (LOMR-F) DATED JULY 28, 2021, CASE NO. 21-06-2537A. STREET RIGHTS-OF-WAY REMAIN WITHIN ZONE "AE".

   ALL FLOODPLAIN INFORMATION NOTED IN THE PLAT REFLECTS THE STATUS PER THE FEMA FIRM MAP THAT IS EFFECTIVE AT THE TIME THE PLAT IS RECORDED. FLOODPLAIN STATUS IS SUBJECT TO CHANGE AS FEMA FIRM MAPS ARE UPDATED.
10. ANY CONSTRUCTION PROPOSED TO BE INSTALLED WITHIN A PROPERTY EASEMENT WITH PRESCRIBED RIGHTS TO A PRIVATE ENTITY MAY REQUIRE THE PERMISSION OF THE PRIVATE ENTITY PRIOR TO THE START OF CONSTRUCTION. FAILURE TO SECURE SUCH PERMISSION MAY RESULT IN THE RIGHT HOLDER(S) OF THE EASEMENT REMOVING ANY UNAPPROVED PAVEMENT, STRUCTURES, UTILITIES OR OTHER FACILITIES LOCATED WITHIN THE EASEMENT. THE RESPONSIBILITY OF SECURING APPROVAL FROM THE PRIVATE ENTITIES TO BUILD WITHIN AN EASEMENT IS SOLELY THAT OF THE OWNER.
11. THE MINIMUM SLAB ELEVATION FOR ALL BUILDINGS LOCATED WITHIN THE BOUNDARIES OF THIS PLAT SHALL BE THE HIGHER OF (1) THE ELEVATION SHOWN IN THE MINIMUM FINISH FLOOR ELEVATION TABLE, (2) 15 INCHES ABOVE THE TOP OF CURB ELEVATION FOR A CURB STREET, (3) 24 INCHES ABOVE THE 100 YEAR FLOODPLAIN WATER SURFACE ELEVATION FOR STRUCTURES TO BE LOCATED WITHIN THE 100 YEAR FLOODPLAIN, (4) 12 INCHES ABOVE FINISHED GRADE.
12. ANY PROPOSED DRAINAGE SYSTEM FOR THIS SUBDIVISION SHALL BE DESIGNED TO MEET THE REQUIREMENTS OF THE INCORPORATED LIMITS OF THE CITY OF MANVEL AND BRAZORIA DRAINAGE DISTRICT NO. 4.
13. THIS PROPERTY IS LOCATED WITHIN BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 39, THE CITY OF MANVEL ETJ, ALVIN INDEPENDENT SCHOOL DISTRICT AND BRAZORIA DRAINAGE DISTRICT NO. 4, AT THE TIME OF PLATTING.
14. ALL LANDSCAPING AND STRUCTURES, INCLUDING FENCES AT INTERSECTIONS SHALL CONFORM TO THE CITY OF MANVEL AND AASHTO SITE DISTANCE REQUIREMENTS FOR MOTORISTS.
15. BOUNDARY CLOSURE CALCULATIONS IS AT LEAST 1:15,000.
16. SIDEWALKS SHALL BE CONSTRUCTED AS PART OF THE ISSUANCE OF A BUILDING PERMIT FOR EACH TRACT OR LOT.
17. THE FINAL PLAT WILL EXPIRE TWO (2) YEARS AFTER FINAL APPROVAL BY PD&Z, IF CONSTRUCTION OF THE IMPROVEMENTS HAS NOT COMMENCED WITHIN THE TWO-YEAR INITIAL PERIOD OR THE ONE-YEAR EXTENSION PERIOD GRANTED BY PD&Z.
18. THE MINIMUM SETBACK AND MINIMUM LOT FRONTAGE REQUIREMENTS ARE BASED ON THE MASTER PLAT INCLUDED AS EXHIBIT A WITHIN THE NINTH AMENDMENT TO DEVELOPMENT AGREEMENT EFFECTIVE APRIL 17, 2023 AND RECORDED IN FILE NO. 2023017853, B.C.O.P.R.
19. FOR SINGLE FAMILY RESIDENTIAL DEVELOPMENT MINIMUM SIDE YARD SETBACKS SHALL BE FIVE FEET, MINIMUM FRONT YARD SETBACKS SHALL BE 20 FEET FOR FRONT BUILDING LINE AND 25-FEET FOR GARAGES, AND MINIMUM SIDE YARDS SETBACKS FOR CORNER LOTS SHALL BE 20-FEET. SIDE YARD SETBACKS FOR CORNER LOTS THAT ARE ONLY ADJACENT TO OTHER SIDE YARDS SHALL HAVE A MINIMUM SIDE YARD SETBACK OF 15 FEET.
20. BUILDING PERMITS WILL NOT BE ISSUED UNTIL ALL STORM DRAINAGE IMPROVEMENTS, WHICH MAY INCLUDE DETENTION PONDS, HAVE BEEN CONSTRUCTED.
21. THERE ARE NO PIPELINES OR PIPELINE EASEMENTS WITHIN THE BOUNDARY OF THIS PLAT.
22. THE DEVELOPMENT REGULATIONS AND CITY PERMITS ARE REQUIRED ON ALL PROPERTY.
23. THE FOLLOWING DEVELOPMENT AGREEMENTS WITH THE CITY OF MANVEL APPLY TO THIS PLAT:

    DEVELOPMENT AGREEMENT, EFFECTIVE MARCH 13, 2006

    1ST AMENDMENT TO THE DEVELOPMENT AGREEMENT, EFFECTIVE SEPTEMBER 9, 2013

    2ND AMENDMENT TO THE DEVELOPMENT AGREEMENT, EFFECTIVE JANUARY 26, 2015

    3RD AMENDMENT TO THE DEVELOPMENT AGREEMENT, EFFECTIVE MARCH 1, 2016

    4TH AMENDMENT TO THE DEVELOPMENT AGREEMENT, EFFECTIVE AUGUST 22, 2016

    5TH AMENDMENT TO THE DEVELOPMENT AGREEMENT, EFFECTIVE JUNE 4, 2018

    6TH AMENDMENT TO THE DEVELOPMENT AGREEMENT, EFFECTIVE DECEMBER 16, 2019

    7TH AMENDMENT TO THE DEVELOPMENT AGREEMENT, EFFECTIVE MARCH 15, 2021

    8TH AMENDMENT TO THE DEVELOPMENT AGREEMENT, EFFECTIVE DECEMBER 6, 2021

    9TH AMENDMENT TO THE DEVELOPMENT AGREEMENT, EFFECTIVE APRIL 17, 2023
24. A 2-YEAR MAINTENANCE BOND WILL BE REQUIRED FOR CONSTRUCTED IMPROVEMENTS.

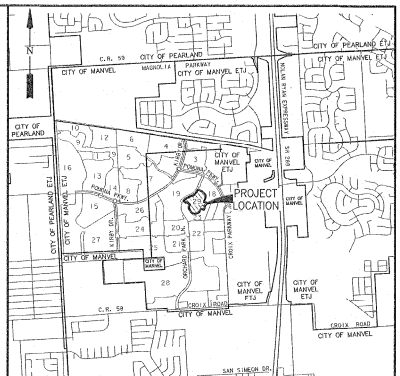
| RESERVE TABLE | | | | |
|---|---|---|---|---|
| RESERVE | ACREAGE | SQ.FT. | TYPE | MAINTENANCE/OWNERSHIP |
| A | 0.253 | 11,010 | RESTRICTED TO LANDSCAPE/OPEN SPACE | HOA |
| B | 0.163 | 7,101 | RESTRICTED TO LANDSCAPE/OPEN SPACE | HOA |
| TOTAL | 0.416 | 18,111 | | |

| LOT AREA SUMMARY BLOCK 1 | | |
|---|---|---|
| LOT NO. | SQ.FT. | LOT WIDTH AT B.L. |
| 1 | 8,380 | 60.23' |
| 2 | 8,387 | 60.22' |
| 3 | 7,806 | 60.03' |
| 4 | 7,500 | 60.00' |
| 5 | 7,500 | 60.00' |
| 6 | 7,944 | 66.96' |

| LOT AREA SUMMARY BLOCK 2 | | |
|---|---|---|
| LOT NO. | SQ.FT. | LOT WIDTH AT B.L. |
| 1 | 8,393 | 75.13' |
| 2 | 8,017 | 68.26' |
| 3 | 8,549 | 62.48' |
| 4 | 13,841 | 60.64' |
| 5 | 10,177 | 60.57' |
| 6 | 7,829 | 65.00' |
| 7 | 12,603 | 77.23' |
| 8 | 12,583 | 72.50' |
| 9 | 15,448 | 60.70' |
| 10 | 10,901 | 60.70' |
| 11 | 10,186 | 86.80' |
| 12 | 8,425 | 62.11' |
| 13 | 7,745 | 60.00' |
| 14 | 7,362 | 60.00' |
| 15 | 7,260 | 60.00' |
| 16 | 7,200 | 60.00' |
| 17 | 7,200 | 60.00' |
| 18 | 8,890 | 84.85' |
| 19 | 9,626 | 74.49' |
| 20 | 8,309 | 65.53' |

| LOT AREA SUMMARY BLOCK 2 | | |
|---|---|---|
| LOT NO. | SQ.FT. | LOT WIDTH AT B.L. |
| 21 | 12,767 | 96.53' |
| 22 | 13,394 | 101.68' |
| 23 | 13,090 | 99.24' |
| 24 | 18,247 | 66.05' |
| 25 | 11,314 | 60.70' |
| 26 | 11,190 | 60.70' |
| 27 | 9,392 | 68.20' |
| 28 | 12,609 | 86.17' |
| 29 | 12,208 | 60.70' |
| 30 | 8,571 | 65.49' |
| 31 | 8,264 | 62.20' |
| 32 | 8,314 | 60.28' |
| 33 | 8,134 | 60.61' |
| 34 | 8,800 | 60.61' |
| 35 | 10,376 | 60.61' |
| 36 | 9,851 | 60.61' |
| 37 | 9,306 | 81.35' |
| 38 | 7,800 | 60.00' |
| 39 | 9,616 | 74.49' |

| MINIMUM FINISH FLOOR EVEVATION | |
|---|---|
| BLOCK | ELEVATION |
| BLOCKS 1-2 | 65.60 FEET |




VICINITY MAP
SCALE: 1" = 2,640'

KEY MAP NO. 652D

| LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| L1 | S 62°18'29" E | 75.69' |
| L2 | S 51°58'15" E | 55.09' |
| L3 | S 40°39'38" E | 59.41' |
| L4 | S 43°29'37" E | 52.56' |
| L5 | S 26°56'40" E | 45.08' |
| L6 | S 13°03'03" E | 97.21' |
| L7 | S 11°07'54" W | 56.14' |
| L8 | S 20°33'33" W | 50.00' |
| L9 | S 20°33'33" W | 105.14' |
| L10 | S 23°23'06" W | 60.07' |
| L11 | S 55°23'09" W | 46.55' |
| L12 | S 86°49'19" W | 60.00' |
| L13 | N 85°04'00" W | 53.99' |
| L14 | N 64°41'59" W | 52.81' |
| L15 | N 44°25'30" W | 52.81' |
| L16 | N 24°03'13" W | 52.92' |
| L17 | N 03°45'24" W | 52.81' |

| LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| L18 | N 16°31'20" E | 52.81' |
| L19 | N 36°48'04" E | 52.81' |
| L20 | N 56°31'43" W | 92.41' |
| L21 | N 59°45'34" E | 60.00' |
| L22 | N 45°05'59" W | 53.35' |
| L23 | N 15°04'34" E | 6.40' |
| L24 | S 51°42'01" W | 58.17' |
| L25 | S 38°17'59" E | 24.72' |
| L26 | N 83°17'59" W | 22.78' |
| L27 | N 45°05'59" W | 53.72' |
| L28 | S 51°42'01" W | 28.17' |
| L29 | S 38°17'59" E | 24.72' |
| L30 | N 51°42'01" E | 48.37' |
| L31 | N 73°03'00" W | 14.62' |
| L32 | S 01°31'27" E | 13.48' |
| L33 | S 11°12'52" W | 15.04' |
| L34 | N 33°31'31" E | 22.01' |

| CURVE TABLE | | | | | |
|---|---|---|---|---|---|
| CURVE | RADIUS | DELTA | ARC | CHORD BEARING | CHORD |
| C1 | 25.00' | 90°00'00" | 39.27' | S 65°33'33" W | 35.36' |
| C2 | 25.00' | 90°00'00" | 39.27' | S 24°26'27" E | 35.36' |
| C3 | 330.00' | 4°33'23" | 26.24' | S 44°39'45" W | 26.24' |
| C4 | 25.00' | 81°05'14" | 35.38' | S 82°55'40" W | 32.50' |
| C5 | 25.00' | 97°16'06" | 42.44' | N 07°53'40" W | 37.53' |
| C6 | 460.00' | 23°10'28" | 186.06' | N 52°19'37" E | 184.79' |
| C7 | 25.00' | 86°04'18" | 37.56' | S 75°03'00" E | 34.12' |
| C8 | 25.00' | 84°24'49" | 36.83' | N 12°11'34" E | 33.59' |
| C9 | 540.00' | 28°15'52" | 266.39' | N 40°16'02" E | 263.69' |
| C10 | 710.00' | 19°25'35" | 240.73' | S 54°12'03" W | 239.58' |
| C11 | 55.00' | 90°24'45" | 86.79' | S 89°41'36" W | 78.06' |
| C12 | 300.00' | 16°58'25" | 88.87' | S 50°25'39" W | 88.55' |
| C13 | 300.00' | 58°51'32" | 308.18' | S 81°07'47" W | 294.81' |
| C14 | 55.00' | 90°00'00" | 86.39' | S 06°42'01" W | 77.78' |
| C15 | 25.00' | 94°49'00" | 41.37' | S 77°25'21" E | 36.81' |

| CURVE TABLE | | | | | |
|---|---|---|---|---|---|
| CURVE | RADIUS | DELTA | ARC | CHORD BEARING | CHORD |
| C16 | 680.00' | 12°50'33" | 152.42' | N 48°44'52" E | 152.10' |
| C17 | 25.00' | 18°53'06" | 8.24' | N 32°53'03" E | 8.20' |
| C18 | 60.00' | 111°27'31" | 116.72' | N 79°10'15" E | 99.17' |
| C19 | 60.00' | 180°00'00" | 188.50' | S 44°54'01" W | 120.00' |
| C20 | 25.00' | 88°09'55" | 38.47' | N 89°10'57" W | 34.78' |
| C21 | 740.00' | 17°10'45" | 221.88' | S 55°19'28" W | 221.05' |
| C22 | 270.00' | 16°58'25" | 79.99' | S 55°25'38" W | 79.69' |
| C23 | 330.00' | 16°58'25" | 97.76' | N 55°25'38" E | 97.40' |
| C24 | 25.00' | 92°55'42" | 40.98' | N 16°57'00" E | 36.55' |
| C25 | 270.00' | 58°51'32" | 277.37' | S 81°07'47" W | 265.33' |
| C26 | 25.00' | 90°00'00" | 39.27' | S 06°42'01" W | 35.36' |
| C27 | 60.00' | 180°00'00" | 188.50' | S 51°42'01" W | 120.00' |
| C28 | 60.00' | 139°40'47" | 146.27' | N 31°32'25" E | 112.65' |
| C29 | 25.00' | 49°40'47" | 21.68' | N 76°32'25" E | 21.00' |
| C30 | 330.00' | 58°51'32" | 339.00' | N 81°07'47" E | 324.29' |

POMONA DEVELOPMENT - LOT SUMMARY TABLE

| LOT SIZES | 40'x110' | 42'x125' | 45'x125' | 50'x110' | 50'x120' | 55'x120' | 60'x120' | 60'x125' | 65'x120' | 65'x125' | 70'x120' | 75'x120' | 80'x120' | TOTAL LOTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SECTION 1 | ----- | ----- | ----- | ----- | ----- | 8 LOTS | ----- | ----- | 7 LOTS | ----- | ----- | 3 LOTS | ----- | 18 LOTS |
| SECTION 2 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 99 LOTS | ----- | ----- | ----- | ----- | 99 LOTS |
| SECTION 3 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 48 LOTS | ----- | 48 LOTS |
| SECTION 4 | ----- | ----- | ----- | ----- | ----- | 137 LOTS | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 137 LOTS |
| SECTION 5 | ----- | ----- | ----- | ----- | ----- | 55 LOTS | ----- | ----- | 20 LOTS | ----- | ----- | 6 LOTS | ----- | 81 LOTS |
| SECTION 6 | ----- | ----- | ----- | 107 LOTS | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 107 LOTS |
| SECTION 7 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 49 LOTS | ----- | 49 LOTS |
| SECTION 8 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 59 LOTS | ----- | ----- | ----- | ----- | 59 LOTS |
| SECTION 9 | ----- | ----- | ----- | ----- | ----- | 76 LOTS | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 76 LOTS |
| SECTION 10 | ----- | ----- | ----- | 76 LOTS | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 76 LOTS |
| SECTION 11 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 35 LOTS | ----- | ----- | ----- | 35 LOTS |
| SECTION 12 | ----- | ----- | ----- | ----- | 74 LOTS | 10 LOTS | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 84 LOTS |
| SECTION 13 | ----- | ----- | ----- | ----- | ----- | ----- | 70 LOTS | ----- | ----- | ----- | ----- | ----- | ----- | 70 LOTS |
| SECTION 14 | ----- | ----- | ----- | ----- | ----- | 42 LOTS | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 42 LOTS |
| SECTION 15 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 50 LOTS | ----- | 34 LOTS | 84 LOTS |
| SECTION 16 | ----- | ----- | ----- | ----- | 116 LOTS | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 116 LOTS |
| SECTION 17 | ----- | ----- | ----- | ----- | ----- | ----- | 94 LOTS | ----- | ----- | ----- | ----- | ----- | ----- | 94 LOTS |
| SECTION 18 | ----- | ----- | ----- | ----- | 4 LOTS | 8 LOTS | 7 LOTS | ----- | ----- | ----- | ----- | ----- | 4 LOTS | 23 LOTS |
| SECTION 19 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 29 LOTS | ----- | 35 LOTS | 64 LOTS |
| SECTION 20 | ----- | ----- | ----- | ----- | ----- | 61 LOTS | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 61 LOTS |
| SECTION 21 | ----- | ----- | ----- | ----- | 76 LOTS | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 76 LOTS |
| SECTION 22 | ----- | ----- | ----- | ----- | ----- | ----- | 17 LOTS | 53 LOTS | ----- | ----- | ----- | ----- | ----- | 70 LOTS |
| SECTION 23 | ----- | ----- | ----- | ----- | ----- | ----- | 4 LOTS | 42 LOTS | ----- | ----- | ----- | ----- | ----- | 46 LOTS |
| SECTION 24 | ----- | ----- | ----- | ----- | ----- | 100 LOTS | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 100 LOTS |
| SECTION 25 | ----- | ----- | ----- | ----- | 121 LOTS | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 121 LOTS |
| SECTION 26 | ----- | ----- | ----- | ----- | ----- | ----- | 51 LOTS | ----- | ----- | ----- | ----- | ----- | ----- | 51 LOTS |
| SECTION 27 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 36 LOTS | ----- | 97 LOTS | 93 LOTS |
| SECTION 28 | 124 LOTS | 59 LOTS | 98 LOTS | 183 LOTS | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 240 LOTS |
| SECTION 29 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 45 LOTS | ----- | ----- | ----- | ----- | ----- | 45 LOTS |
| TOTAL LOTS | 124 LOTS | 59 LOTS | 98 LOTS | 183 LOTS | 391 LOTS | 499 LOTS | 243 LOTS | 140 LOTS | 185 LOTS | 35 LOTS | 115 LOTS | 106 LOTS | 126 LOTS | 2,258 LOTS |

# FINAL PLAT OF POMONA SECTION 29

A SUBDIVISION OF 13.113 ACRES OF LAND LOCATED IN THE A.C.H. & B.R.R. CO. SURVEY, SECTION 89, ABSTRACT 417, BRAZORIA COUNTY, TEXAS, BEING A PORTION OF LOTS 1, 2, 3, 11, 12, AND 13 OF SECTION 89 OF THE ALLISON RICHEY GULF COAST HOME COMPANY PART OF SUBURBAN GARDENS, A SUBDIVISION OF RECORD IN VOLUME 2, PAGE 98 OF THE PLAT RECORDS OF BRAZORIA COUNTY, TEXAS.

45 LOTS 2 RESERVES (0.416 ACRES) 2 BLOCKS

MARCH 7, 2024 JOB NO. 2149-4129P

OWNERS:

VPDF POMONA, LLC,
A DELAWARE LIMITED LIABILITY COMPANY
RUSSELL BYNUM, VICE PRESIDENT
901 MARQUETTE AVENUE SOUTH, SUITE 3300, MINNEAPOLIS, MINNESOTA 55404
PH: 952-893-1554

SURVEYOR:
**LJA Surveying, Inc.**
3600 W. Sam Houston Parkway S. Phone 713.953.5200
Suite 175 Fax 713.953.5026
Houston, Texas 77042 T.B.P.E.L.S. Firm No. 10194382

ENGINEER:
**LJA Engineering, Inc.**
1904 W. Grand Parkway North Phone 713.953.5200
Suite 100 Fax 713.953.5026
Katy, Texas 77449 FRN-F-1386

2025005497
Brazoria County - Joyce Hudman, County Clerk
02/06/2025 01:58 PM
Total Pages: 3
Fee: 322.00
Joyce Hudman



DGN: Name: 16-2149-4129-Pomona-29.dgn
DATE: 2/6/2025 10:48:19 AM
XREF: C:\Projects\2021\16-2149-4129\CAD\Plat\16-2149-4129-Pomona-29.dwg

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.20.** **3/24/2026**

Accept Drainage Maintenance Easement

The Court hereby accepts the attached Drainage Maintenance Easement conveyed by Amanda Jean Brand Shelton and Steven Wade Shelton.

Further, that a certified copy of this order be furnished to the County Engineer.

# DRAINAGE AND MAINTENANCE EASEMENT

**NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.**

**THE STATE OF TEXAS** §
§ **KNOW ALL BY THESE PRESENTS:**
**COUNTY OF BRAZORIA** §

THAT **AMANDA JEAN BRAND SHELTON** individually and joined herein by her husband **STEVEN WADE SHELTON**, hereinafter called **"GRANTORS"**, in consideration of the premises herein do by these presents GRANT, DEDICATE, DONATE and CONVEY unto **BRAZORIA COUNTY**, a political subdivision of the State of Texas, hereinafter called **"GRANTEE"**, whose address is 111 E. Locust, Angleton, Texas 77515, an exclusive perpetual easement, the free and uninterrupted use, liberty and privilege of the passage in, along, upon and across the following property, in Brazoria County, Texas described herein. The purposes of the easement are to construct, maintain, rebuild, replace, inspect, operate, and repair drainage fixtures and improvements at the edge of Grantors' Property as the GRANTEE deems necessary. This easement is exclusive only to GRANTEE and not for other governmental entities.

The Drainage and Maintenance Easement is located in Brazoria County, Texas and the boundaries of said easement are set forth as follows:

> *A 20-foot wide drainage and maintenance easement located along the southern border of a 74.00 acre tract and a 17.15 acre tract out of the Katie Farmer 448.00 acre tract in the SM Williams League, Abstract 139, Brazoria County, Texas and being more particularly described in Administratrix's Special Warranty Deed of Distribution – Live Estate without Remainderman and Deed of Partition and Exchange recorded in the Official Records of Brazoria County, Clerk File No. 2012-008559 and having Brazoria CAD Property ID 162491; Said 20-foot wide maintenance easement being more particularly identified on the attached Exhibit "A".*

GRANTEE shall have the right to clear and keep cleared all trees, undergrowth, and other obstructions located within the Drainage and Maintenance Easement that may interfere with the use of the Drainage and Maintenance Easement by the GRANTEE. GRANTEE will maintain drainage easement in a manner that does not impact GRANTORS pond adjacent to the easement. GRANTORS agree not to build, construct, or create, or permit others to build, construct or create in the Drainage and Maintenance Easement any encroachments, including but not limited to buildings, structures, or vegetation (including but not limited to trees, shrubs, and other landscaping) that may interfere with the normal use of the Drainage and Maintenance Easement. The GRANTORS and GRANTORS' heirs, successors, and assigns shall not unreasonably obstruct the Drainage and Maintenance Easement and shall be responsible for removing any and all items that may obstruct the Drainage and Maintenance Easement. The GRANTEE has the right to eliminate any encroachments into or obstructions of the Drainage and Maintenance Easement upon giving

GRANTORS ten (10) days written notice as provided herein, unless an event occurs that in the sole discretion of the GRANTEE presents a danger to life, health, safety, welfare, or property, in which case the GRANTEE may act without prior notice to the GRANTORS.

This grant and conveyance is made for the express purpose to maintain, rebuild, replace, inspect, operate, and repair drainage fixtures and improvements or for drainage purposes, as the GRANTEE deems necessary, and may enter upon the Drainage and Maintenance Easement to engage in all activities as may be necessary, requisite, convenient, or appropriate in connection therewith. GRANTEE's rights shall include, without limitation, the right to clear and remove trees, undergrowth, shrubbery, and other improvements from within the Drainage and Maintenance Easement and the right to bring and operate such equipment on the Drainage and Maintenance Easement as may be necessary, requisite, convenient, or appropriate to effectuate the purposes for which the Easement is granted. GRANTEE shall not be obligated to replace or restore any trees, growth, shrubbery, or other improvements or obstructions removed from within the Drainage and Maintenance Easement in connection with the repair, maintenance, relocation, replacement, removal, upgrade, change in the size of, operation, placement, inspection, protection, or alteration of the fixtures and improvements for drainage purposes.

TO HAVE AND TO HOLD perpetually, the above-described Drainage and Maintenance Easement together with all and singular the rights and appurtenances thereto in in anywise belonging, including all necessary rights of ingress, egress, and regress, unto the said GRANTEE, its successors and assigns forever. GRANTORS do hereby bind themselves, their heirs, executors, and administrators, to warrant and forever defend, all and singular, the said Drainage and Maintenance Easement and rights unto the said GRANTEE, its successors, and assigns, against every person whomsoever lawfully claiming or to claim the same or any part thereof.

EXECUTED on February 27, ~~2025.~~ 2026

**GRANTORS:**

Amanda Jean Brand Shelton

**AMANDA JEAN BRAND SHELTON**

**STEVEN WADE SHELTON**

ACKNOWLEDGEMENT

STATE OF TEXAS §
§
COUNTY OF BRAZORIA §

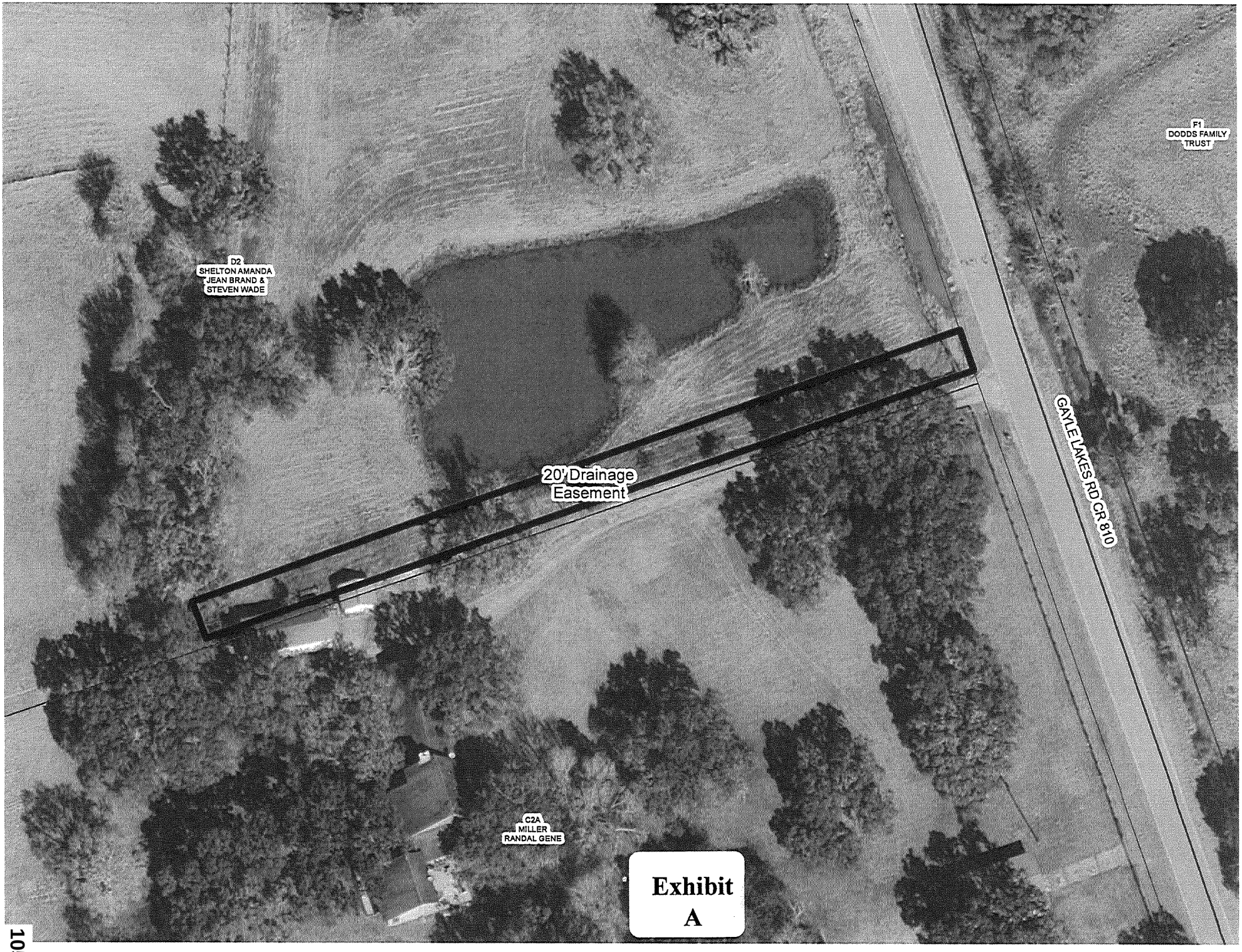
BEFORE ME, the undersigned authority, a Notary Public for the State of Texas, on this day personally appeared **AMANDA JEAN BRAND SHELTON and STEVEN WADE SHELTON**, known to me to be the individuals whose names are subscribed to the foregoing instrument.

Given under my hand and seal of office, this the 27 day of February, ~~2025.~~ 2026 CAW

CHERYL ANN WEISHIEMER
Notary ID #126076994
My Commission Expires
October 19, 2027

Cheryl Ann Weishiemer
Notary Public, State of Texas

(NOTARY SEAL/STAMP)


D2
SHELTON AMANDA
JEAN BRAND &
STEVEN WADE
F1
DODDS FAMILY
TRUST
20' Drainage
Easement
GAYLE LAKES RD CR 810
C2A
MILLER
RANDAL GENE
Exhibit
A

2026013784
Total Pages: 5 AP

# DRAINAGE AND MAINTENANCE EASEMENT

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STATE OF TEXAS, COUNTY OF BRAZORIA
I certify that the above and foregoing is a full, true and correct photographic copy of the orignal record on file in my office including redactions, if any, of social security numbers. Given under my hand and seal of the court in my lawful custody and possesion
JOYCE HUDMAN, BRAZORIA COUNTY CLERK
By: _____, Deputy
Date Issued: Mar 25, 2026

GRANTORS ten (10) days written notice as provided herein, unless an event occurs that in the sole discretion of the GRANTEE presents a danger to life, health, safety, welfare, or property, in which case the GRANTEE may act without prior notice to the GRANTORS.

This grant and conveyance is made for the express purpose to maintain, rebuild, replace, inspect, operate, and repair drainage fixtures and improvements or for drainage purposes, as the GRANTEE deems necessary, and may enter upon the Drainage and Maintenance Easement to engage in all activities as may be necessary, requisite, convenient, or appropriate in connection therewith. GRANTEE's rights shall include, without limitation, the right to clear and remove trees, undergrowth, shrubbery, and other improvements from within the Drainage and Maintenance Easement and the right to bring and operate such equipment on the Drainage and Maintenance Easement as may be necessary, requisite, convenient, or appropriate to effectuate the purposes for which the Easement is granted. GRANTEE shall not be obligated to replace or restore any trees, growth, shrubbery, or other improvements or obstructions removed from within the Drainage and Maintenance Easement in connection with the repair, maintenance, relocation, replacement, removal, upgrade, change in the size of, operation, placement, inspection, protection, or alteration of the fixtures and improvements for drainage purposes.

TO HAVE AND TO HOLD perpetually, the above-described Drainage and Maintenance Easement together with all and singular the rights and appurtenances thereto in in anywise belonging, including all necessary rights of ingress, egress, and regress, unto the said GRANTEE, its successors and assigns forever. GRANTORS do hereby bind themselves, their heirs, executors, and administrators, to warrant and forever defend, all and singular, the said Drainage and Maintenance Easement and rights unto the said GRANTEE, its successors, and assigns, against every person whomsoever lawfully claiming or to claim the same or any part thereof.

EXECUTED on February 27, ~~2025.~~ 2026

**GRANTORS:**

Amanda Jean Brand Shelton

**AMANDA JEAN BRAND SHELTON**

**STEVEN WADE SHELTON**



STATE OF TEXAS, COUNTY OF BRAZORIA
I certify that the above and foregoing is a full, true and correct photographic copy of the orignal record on file in my office including redactions, if any, of social security numbers. Given under my hand and seal of the court in my lawful custody and possesion
JOYCE HUDMAN, BRAZORIA COUNTY CLERK
By: _____, Deputy
Date Issued: Mar 25, 2026

ACKNOWLEDGEMENT

STATE OF TEXAS §
§
COUNTY OF BRAZORIA §

BEFORE ME, the undersigned authority, a Notary Public for the State of Texas, on this day personally appeared **AMANDA JEAN BRAND SHELTON and STEVEN WADE SHELTON**, known to me to be the individuals whose names are subscribed to the foregoing instrument.

Given under my hand and seal of office, this the 27 day of February, ~~2025.~~ 2026 CAW

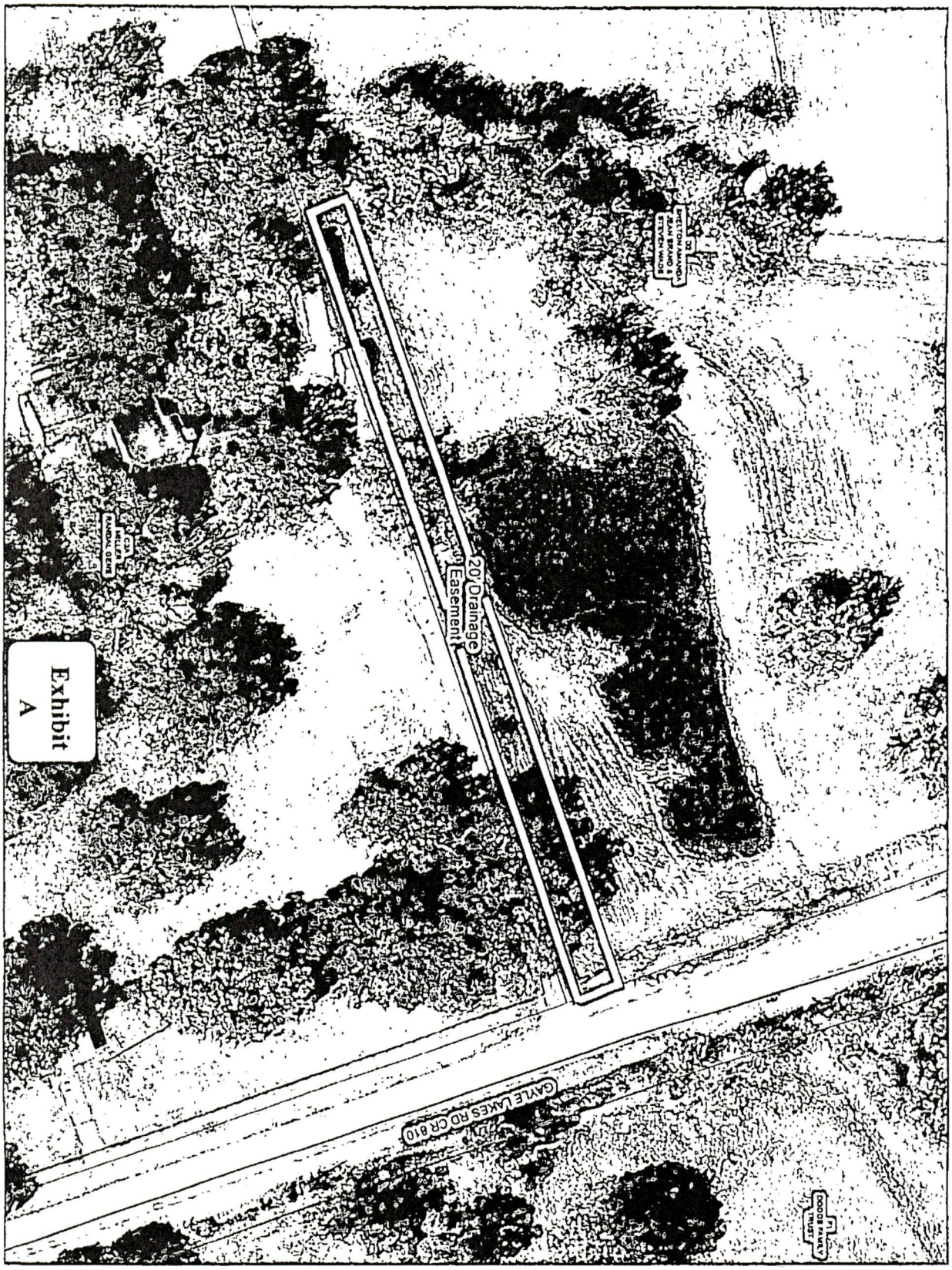
CHERYL ANN WEISHIEMER
Notary ID #126076994
My Commission Expires
October 19, 2027

Cheryl Ann Weishiemer
Notary Public, State of Texas

(NOTARY SEAL/STAMP)



STATE OF TEXAS, COUNTY OF BRAZORIA
I certify that the above and foregoing is a full, true and correct photographic copy of the orignal record on file in my office including redactions, if any, of social security numbers. Given under my hand and seal of the court in my lawful custody and possesion
JOYCE HUDMAN, BRAZORIA COUNTY CLERK
By: _____, Deputy
Date Issued: Mar 25, 2026




STATE OF TEXAS, COUNTY OF BRAZORIA
I certify that the above and foregoing is a full, true and correct photographic copy of the orignal record on file in my office including redactions, if any, of social security numbers. Given under my hand and seal of the court in my lawful custody and possesion
JOYCE HUDMAN, BRAZORIA COUNTY CLERK
By: _____, Deputy
Date Issued: Mar 25, 2026

# FILED and RECORDED

Instrument Number: 2026013784

Filing and Recording Date: 03/25/2026 01:27:26 PM Pages: 5 Recording Fee: $0.00

I hereby certify that this instrument was FILED on the date and time stamped hereon and RECORDED in the OFFICIAL PUBLIC RECORDS of Brazoria County, Texas.

Joyce Hudman, County Clerk
Brazoria County, Texas

ANY PROVISION CONTAINED IN ANY DOCUMENT WHICH RESTRICTS THE SALE, RENTAL, OR USE OF THE REAL PROPERTY DESCRIBED THEREIN BECAUSE OF RACE OR COLOR IS INVALID UNDER FEDERAL LAW AND IS UNENFORCEABLE.

***DO NOT DESTROY - Warning, this document is part of the Official Public Record.***

cclerk-tonya

STATE OF TEXAS, COUNTY OF BRAZORIA
I certify that the above and foregoing is a full, true and correct photographic copy of the orignal record on file in my office including redactions, if any, of social security numbers. Given under my hand and seal of the court in my lawful custody and possesion
JOYCE HUDMAN, BRAZORIA COUNTY CLERK
By: _____, Deputy
Date Issued: Mar 25, 2026

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.21.** **3/24/2026**

Projects Under Blanket Interlocal Agreements for Direct Assistance to Cities and Towns

Pursuant to the Interlocal Cooperation Act, Texas Government Code, Chapter 791 and the Texas Transportation Code, Section 251.012, the County agrees to provide personnel and equipment at its own expense to assist the following cities / towns subject to the approval of the County Engineer as set forth in Section 1.3.

CITY OF DANBURY

Culvert Set - 1607 Avenue I

CITY OF LIVERPOOL

Patch Potholes - Avenue F

Patch Potholes - Avenue H

CITY OF SURFSIDE BEACH

Culvert Set - 123 Beachcomber

VILLAGE OF JONES CREEK

Culvert Set - 6406 Gaffney

IB26-DA
(DANBURY)
City ID Code 271

Little Town Danbury Big Heart

**City of Danbury, TX.**

**Culvert Request to Engineer's Office**

Little Town Danbury Big Heart

**Date of request:** 2/26/26

**Home Owner's name:** Randy Smith

**Address where culverts are to be installed:**

160 AVENUE E DANBURY, TX 77534

**Home owner's home phone number:** _____

**Home owner's cell phone number:** [redacted]

**Culverts must be on site when form is turned in to the city to make request to county.**

**What type of Culvert:** (Cement) **or** **HDP plastic**

**Number of culverts to be installed:** 4

**Diameter of culverts to be installed:** 18"

**Is the location marked for setting the culverts:** (Yes) **or** **NO**

**Additional notes for installation: (north, south, east, or west?)**

_____

_____

_____

County will complete work according to their schedule.

*New culverts being installed 15 inch is required size.

* Existing culverts in the area then they must match which is there.

* If culvert is longer than 48 ft. then clean- out openings or grates must be supplied by homeowner and be on site when request is made.

Request sent on: _____

Reply from county received on: _____

Rev. A 1.10.24

6/2

AGREED _____
Brazoria County Engineer

Date Approved 3-27-26 Date Completed _____

WO# _____

COMMENTS

_____

_____

_____

_____

IB26-LI
(LIVERPOOL)
City ID Code 272

**Tricia Simmons**

**From:** Catherine Long <catherine.long@liverpooltx.gov>
**Sent:** Tuesday, March 10, 2026 12:56 PM
**To:** ENGINEER INTERLOCALS
**Cc:** Lowell Matheny
**Subject:** [EXTERNAL] Work order, fill pot holes on Avenue F

**Follow Up Flag:** Follow up
**Flag Status:** Flagged

Good afternoon, Mayor Matheny would like to turn in the following work order

Fill in potholes on Avenue F from Main Street to 8th Street.

Thank you and have a great day. 😊

**PLEASE NOTE EMAIL ADDRESS CHANGE: catherine.long@liverpooltx.gov.

*Catherine Long*, TMRC, CCCII
City Secretary
Court Adminstrator
City of Liverpool
Municipal Court
Phone: 281-581-2342
Cell: 346-370-2959
www.liverpooltx.gov

ATTENTION PUBLIC OFFICIALS!
A "Reply to All" of this e-mail could lead to violations of the Texas Open Meetings Act, Please reply only to the sender. This information, and any communication between any person and a city official, may be subject to the Public Information Act and subject to inspection by the public.

--CONFIDENTIALITY NOTICE--
Information in this communication is confidential and is intended only for the use of the individual or entity to which it is addressed. It may contain information that is privileged, confidential, or exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that you are not authorized to read, review

C/1

AGREED _____
Brazoria County Engineer
Date Approved 3-24-26 Date Completed _____
WO# _____
COMMENTS

IB26-LI
(LIVERPOOL)
City ID Code 272

## Tricia Simmons

**From:** Catherine Long <catherine.long@liverpooltx.gov>
**Sent:** Tuesday, March 10, 2026 12:58 PM
**To:** ENGINEER INTERLOCALS
**Cc:** Lowell Matheny
**Subject:** [EXTERNAL] work order, Avenue H

**Follow Up Flag:** Follow up
**Flag Status:** Flagged

Good afternoon, Mayor Matheny would like to turn in the following work order

Fill potholes on Avenue H from Main Street to St. Anne Street.

Thank you and have a great day. 😊

**PLEASE NOTE EMAIL ADDRESS CHANGE: catherine.long@liverpooltx.gov.

*Catherine Long*, TMRC, CCCII
City Secretary
Court Adminstrator
City of Liverpool
Municipal Court
Phone: 281-581-2342
Cell: 346-370-2959
www.liverpooltx.gov

ATTENTION PUBLIC OFFICIALS!
A "Reply to All" of this e-mail could lead to violations of the Texas Open Meetings Act, Please reply only to the sender. This information, and any communication between any person and a city official, may be subject to the Public Information Act and subject to inspection by the public.

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This message has been prepared or disseminated usir
subject to the County's policies on the use of County p

C/1

AGREED _____
Brazoria County Engineer
Date Approved 3-24-26 Date Completed _____
WO# _____
COMMENTS

IB26-SU
(SURFSIDE)
City ID Code 600

Surfside Beach
Texas

# CULVERT REQUEST FORM

Date: 3/7/26

Property Owner Name: Renalde Mulhollan

Address where culverts are to be set: 123 Beachcomber

Contact Number: [redacted]

Email Address: [redacted]

Number of 4' culverts requested: 6 - 15"

Fill material ordered and prepaid for at: no rock

**Owner/Applicant is responsible for purchase of reinforced concrete culverts and fill material.**

OFFICE USE ONLY:

Date given to FPM: 3-10-26

Size required: 15" Clean out port needed? No

Number required: 6 Date culverts set on property: Unknown

Is the area marked? Yes

Date request sent to county:

City Official Signature

1304 Monument Dr. Surfside, TX 77541 * (979)233-

5/1

AGREED

Brazoria County Engineer

Date Approved 3-24-26 Date Completed

WO#

COMMENTS

115

IB26-JC
(JONES CREEK)
City ID Code 259

Village of Jones Creek

7207 Stephen F Austin Rd.

Jones Creek, TX 77541

979-233-2700

utilities@jonescreektx.gov

# Brazoria County Request Form

Inspection Type: Placement of culverts

**Request Date: 03/06/2026**

Jones Creek Permit#

**Permit # 2026-028**

**City Contact Information**

**Lauren Grayson - City Secretary**

**Tiffany Lewis - Utilities**

**Inspection Address**

Henry Schuble 6406 Gaffney

Jones Creek, TX 77541

Phone# [redacted]

**COMMENTS:**

Home Owner's name is Henry Schuble, has had 9 pieces 4 foot x 15 inch diameter culvert delivered, location staked off and is ready set. Culvert placement location to be set at the maked location on Ganney.

**If home owner cannot be reached about questions or concerns regarding this request, please contact City Hall at the phone number above.**

**Thank you,**

Tiffany Lewis

Village of Jones Creek Permit Department

5/14

AGREED _____
Brazoria County Engineer

Date Approved 3-24-26 Date Completed _____

WO# _____

COMMENTS

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.22.** **3/24/2026**

Delegation of Authority to County Engineer

The County Engineering Office reviews and approves drainage plans relating to development not located in a drainage district pursuant to the Brazoria County Drainage Criteria Manual that was adopted and approved by Court Order 7.O.2 dated May 10, 2022.

Commissioners Court hereby delegates to the County Engineer the function of issuing letters of no objection or signing approved drainage plans on behalf of Brazoria County to complete and finalize the drainage plan review process.

Further, that certified copy of this order be forwarded to the County Engineer.

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.23.** **3/24/2026**

Addendum to the Interlocal Agreement for Debris Removal Along Oyster Creek and Bastrop Bayou

Approval of the attached Addendum to the Executed Interlocal Agreement “ILA” requested by Velasco Drainage District “VDD”; and

Whereas, the Commissions Court previously approved the ILA via Court Order I.5 dated January 27, 2026; and

Whereas, the Addendum includes the formal authorization and signature of the VDD Chairman Stuart Herbst; and

Further, that the County Judge be authorized to sign the attached Addendum and any and all other documents relating to the project following review by the District Attorney’s office and a certified copy of this court order be furnished to the Engineering Department.

**VELASCO DRAINAGE DISTRICT**
**ADDENDUM**

A. Introduction

This Addendum is a part of the attached Interlocal Agreement for Debris Removal from Oyster Creek and Bastrop Bayou ("the Agreement") of approximately even date herewith between the County of Brazoria, Texas; Velasco Drainage District; and others.

B. Conflicts in Terms

This Addendum shall govern and control over any conflicting terms in any other part of the Agreement.

C. The section of the Agreement entitled "VDD's Obligations" is hereby amended to read as follows:

"VDD's Obligations

"1. Fund $310,778.80 of the approximate $1,275,781.50 plus estimated fee as part of the local match.
"2. Provide a designee to comply with requests for information, if necessary.
"3. Permit unrestricted access by selected engineering, administrative, and construction contractors to those portions of Oyster Creek and Bastrop Bayou under District's control to allow the performance of the grant.
"4. Pay three installments, each in the amount of $103,592.93, by June 30, 2026; June 30, 2027; and June 30, 2028."

D. By signing this Addendum, the County and the District agree to be bound by the entire Agreement, subject to the terms of this Addendum.

**BRAZORIA COUNTY, TEXAS**

By: _____
L.M. "Matt" Sebesta, Jr.
County Judge

Date Signed: _____

**VELASCO DRAINAGE DISTRICT**

By: _____
Stuart Herbst
Chairman

Date Signed: 2/4/2026

**CERTIFIED COPY**
**BRAZORIA COUNTY COMMISSIONERS COURT**

**ORDER NO.I.5.** **INTERLOCAL AGREEMENT (ILA) FOR DEBRIS REMOVAL ALONG OYSTER CREEK AND BASTROP BAYOU**

Approve the Interlocal Agreement (ILA) with the following entities for the Debris Removal Along Oyster Creek and Bastrop Bayou:

- City of Lake Jackson
- City of Richwood
- City of Clute
- Town of Holiday Lakes
- Village of Bailey's Prairie
- Angleton Drainage District
- Velasco Drainage District

Whereas, this ILA is in reference to the Acceptance of Grant and Agreement Award with the United States Department of Agriculture, Natural Resources Conservation Service (NRCS) to provide technical and financial assistance to Brazoria County "Sponsor", for EWP Project #5118 that was approved via Commissioners Court Order I.2 dated July 8, 2025; and

Whereas, the attached ILA outlines the roles, responsibilities, and financial contributions of each party to ensure the successful implementation of the project, Whereas, the Court approves utilization of Road & Bridge funds in the respective fiscal year for the County's required share of anticipated cost; and

Whereas, upon confirmation by the Engineering Department that all required signatures have been obtained from Velasco Drainage District (VDD), the Court authorizes the Judge to execute this Order without the necessity of returning again to Court.

Further, that the County Judge be authorized to sign any and all documents relating to the project following review by the District Attorney's Office and a that certified copy of this court order be furnished to the Engineering Department.

| | |
|---|---|
| **RESULT:** | **APPROVED** |
| **MOVER:** | Jay Burridge |
| **SECONDER:** | David R. Linder |

| | |
|---|---|
| **AYES:** | Judge Sebesta Jr., Commissioner Burridge, Commissioner Cade, Commissioner Adams, and Commissioner Linder |

STATE OF TEXAS §

COUNTY OF BRAZORIA §

I, Joyce Hudman, Clerk County Court and Ex-Officio Clerk of the Commissioners Court of Brazoria County, Texas, do hereby certify that the foregoing is a true and correct copy of that certain:

**ORDER NO.I.5.** **INTERLOCAL AGREEMENT (ILA) FOR DEBRIS REMOVAL ALONG OYSTER CREEK AND BASTROP BAYOU**

as approved by the Commissioners Court on the 27th day of January, A.D., 2026, and as the same appear(s) in the Commissioners Court Records of Brazoria County, Texas.

**GIVEN UNDER MY HAND AND SEAL OF OFFICE, this the 28th day of January, A.D., 2026.**

JOYCE HUDMAN, Clerk County Court
and Ex-Officio Member of the Commissioners
Court of Brazoria County, Texas

**By:** _____
T. Poenitzsch, Deputy

INTERLOCAL AGREEMENT FOR
DEBRIS REMOVAL FROM
OYSTER CREEK AND BASTROP BAYOU

This Agreement (the "Agreement") is made by and between the **County of Brazoria, Texas,** a political subdivision of the State of Texas acting through its Commissioners Court (the "County"), **City of Richwood**, acting through its City Council ("Richwood"), **Angleton Drainage District,** acting through its Board of Commissioners (the "ADD"), **Velasco Drainage District,** acting through its Board of Commissioners ("VDD"), **City of Lake Jackson**, acting through its City Council ("Lake Jackson"), **City of Clute**, acting through its City Council ("Clute"), **Town of Holiday Lakes**, acting through its City Council ("Holiday Lakes"), and **Village of Bailey's Prairie**, acting through its City Council ("Bailey's Prairie"). Each may be referred to individually as a "Party" and collectively as the "Parties".

Recitals

WHEREAS, County is administering debris removal from the streambank and shoreline along Oyster Creek and Bastrop Bayou through a grant from the United States Department of Agriculture, Natural Resources Conservation Service ("NRCS") for EWP Project No. 5118 and DSR 48-14-24-5118-002. Brazoria County Commissioners Court approved the grant award on July 8, 2025, Court Order I.2; and

WHEREAS, County will manage and administer the NRCS Grant and is willing to collaborate with Richwood, ADD, VDD, Lake Jackson, Clute, Holiday Lakes and Bailey's Prairie on the overall local match funding for this project; and

WHEREAS, NRCS is funding constructions costs estimated at $3,827,344.50 and technical assistance estimated at $383,000.00 for a total not to exceed amount of $4,210,344.50. The NRCS Grant requires a 25% local match estimated at $1,275,781.50; and

WHEREAS, County warrants that its Commissioners Court approved this agreement by Court Order No. I.5 dated January 27, 2026, authorizing its County Judge to execute it on the County's behalf; and

WHEREAS, Richwood warrants that its City Council approved this Agreement by Resolution 25-R-10, dated September 13, 2025 authorizing its City Manager to execute it on City's behalf; and

WHEREAS, ADD warrants that its Board of Commissioners approved this Agreement, dated September 09, 2025 authorizing its Chairman to execute it on District's behalf; and

WHEREAS, VDD warrants that its Board of Commissioners approved this Agreement, dated _____, 2025 authorizing its _____ to execute it on District's behalf; and

WHEREAS, Lake Jackson warrants that its City Council approved this Agreement by Resolution Regular Agenda #1, dated September 15, 2025 authorizing its City Manager to execute it on City's behalf; and

WHEREAS, Clute warrants that its City Council approved this Agreement by Resolution 60-2025, dated November 13, 2025 authorizing its Mayor to execute it on City's behalf; and

WHEREAS, Holiday Lakes warrants that its City Council approved this Agreement by Resolution 2025-04, dated November 25, 2025 authorizing its Mayor to execute it on City's behalf; and

WHEREAS, Bailey's Prairie warrants that its City Council approved this Agreement dated November 20, 2025 authorizing its Mayor to execute it on City's behalf.

NOW, THEREFORE, for and in consideration of Ten and No/100 Dollars ($10.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, as well as the mutual promises and benefits herein contained, the County, Richwood, ADD, VDD, Lake Jackson, Clute, Holiday Lakes, and Bailey's Prairie hereby agree to the following for the participation in the multi-jurisdictional debris removal from streambank and shoreline along Oyster Creek and Bastrop Bayou, in accordance with the terms and conditions set forth herein:

## AGREEMENT

**Project:** Debris removal from the streambank and shoreline along Oyster Creek and Bastrop Bayou through a grant from the United States Department of Agriculture, Natural Resources Conservation Service ("NRCS") for EWP Project No. 5118 and DSR 48-14-24-5118-002 ("Project").

The Parties' obligations hereunder are as follows:

County's Obligations:

1. Administer the Project.
2. Be the repository of all receipts and documentation pertinent to the Project and furnish to NRCS and Parties to this Agreement upon request.
3. Fund the 25% local match estimated in the amount of $1,275,781.50 plus overage of design fees over the course of Project as set forth in the Grant Agreement with NRCS.
4. Serve as the primary contact in all matters pertaining to the Project and the conduit for communication between itself, the Parties and NRCS.
5. Provide project progress reports to all Parties.
6. County Auditor will hold all funds deposited from all Parties to this Agreement and issue payment as required under the NRCS Grant.

Richwood's Obligations:

1. Fund $62,102.61 of the approximate $1,275,781.50 plus estimated design fee as part of the local match.
2. Provide a designee to comply with requests for information, if necessary.
3. Permit unrestricted access by selected engineering, administrative, and construction contractors to those portions of Oyster Creek and Bastrop Bayou under City's control to allow the performance of the grant.

4. Provide funding within 30 days after the execution date of this Agreement via check or wire transfer to the account designated by the County.

ADD's Obligations:

1. Fund $61,128.10 of the approximate $1,275,781.50 plus estimated design fee as part of the local match.
2. Provide a designee to comply with requests for information, if necessary.
3. Permit unrestricted access by selected engineering, administrative, and construction contractors to those portions of Oyster Creek and Bastrop Bayou under District's control to allow the performance of the grant.
4. Provide funding within 30 days after the execution date of this Agreement via check or wire transfer to the account designated by the County.

VDD's Obligations:

1. Fund $310,778.80 of the approximate $1,275,781.50 plus estimated design fee as part of the local match.
2. Provide a designee to comply with requests for information, if necessary.
3. Permit unrestricted access by selected engineering, administrative, and construction contractors to those portions of Oyster Creek and Bastrop Bayou under District's control to allow the performance of the grant.
4. Pay $155,389.40 by June 30, 2026 and then pay the remaining outstanding balance based upon proportionate responsibility no later than June 30, 2027.

Lake Jackson's Obligations:

1. Fund $201,811.32 of the approximate $1,275,781.50 plus estimated design fee as part of the local match.
2. Provide a designee to comply with requests for information, if necessary.
3. Permit unrestricted access by selected engineering, administrative, and construction contractors to those portions of Oyster Creek and Bastrop Bayou under City's control to allow the performance of the grant.
4. Provide funding within 30 days after the execution date of this Agreement via check or wire transfer to the account designated by the County.

Clute's Obligations:

1. Fund $39,866.15 of the approximate $1,275,781.50 plus estimated design fee as part of the local match.
2. Provide a designee to comply with requests for information, if necessary.
3. Permit unrestricted access by selected engineering, administrative, and construction contractors to those portions of Oyster Creek and Bastrop Bayou under City's control to allow the performance of the grant.
4. Provide funding within 30 days after the execution date of this Agreement via check or wire transfer to the account designated by the County.

Holiday Lakes' Obligations:

1. Fund $10,000.00 of the approximate $1,275,781.50 plus estimated design fee as part of the local match. This amount will be the total obligation and is not subject to the proportionate responsibility section provided below.
2. Provide a designee to comply with requests for information, if necessary.
3. Permit unrestricted access by selected engineering, administrative, and construction contractors to those portions of Oyster Creek and Bastrop Bayou under City's control to allow the performance of the grant.
4. Provide funding within 30 days after the execution date of this Agreement via check or wire transfer to the account designated by the County.

Bailey's Prairie's Obligations:

1. Fund $10,000.00 of the approximate $1,275,781.50 plus estimated design fee as part of the local match. This amount will be the total obligation and is not subject to the proportionate responsibility section provided below
2. Provide a designee to comply with requests for information, if necessary.
3. Permit unrestricted access by selected engineering, administrative, and construction contractors to those portions of Oyster Creek and Bastrop Bayou under City's control to allow the performance of the grant.
4. Provide funding within 30 days after the execution date of this Agreement via check or wire transfer to the account designated by the County.

Proportionate Responsibility:

Each Party to this agreement will be responsible for its proportionate responsibility for the Grant required matching funds. Exhibit "A" is a map identifying each Party's area of the Project. Exhibit B is a chart setting forth approximate financial participation of each Party. The above amounts are estimations and the actual costs of the project will be unknown until completed and closed out. The financial audit for the cost of the Project shall be performed by the County. Upon 30-days of completion of financial audit, the County will provide the Parties a copy of the audit and each Parties actual costs. Any paid overages will be refunded. Any amounts due will be invoiced to be paid within 30 days of invoicing.

County, Richwood, VDD, ADD, Lake Jackson, Clute, Holiday Lakes and Bailey's Prairie desire to cause to have the Project completed on behalf of all Parties for purposes of public safety.

Any Party paying for the performance of governmental functions or services hereunder must make the payment(s) from current revenues available to such party.

By this Agreement the Parties assume no obligation, duty, or other responsibility with regard to any governmental function or service for which another Party hereto is responsible. In addition, the parties assume no legal liability for the actions of any other Party hereto through the execution of this Agreement or performance of any obligations hereunder. No Party to this Agreement shall have any liability for the actions or omissions of the officers, employees, contractors, or agents of any other Party hereto and each Party is solely responsible for the actions and omissions of its own officers, employees, contractors, and agents.

This Agreement is made subject to and shall be construed in accordance with the laws, rules, orders, regulations and ordinances of the State of Texas. It is further understood and agreed that any dispute arising out of or related to this Agreement shall be resolved in a court of competent jurisdiction in Brazoria County, Texas.

Nothing in this Agreement shall be construed as a waiver or relinquishment of any governmental immunities or defenses on behalf of the County, Richwood, ADD, VDD, Lake Jackson, Clute, Holiday Lakes and Bailey's Prairie or their respective officers, trustees, employees, and agents as a result of the execution of this Agreement or performance of the functions or obligations described herein.

This Agreement constitutes the entire agreement of the Parties hereto with respect to the Project and supersedes any other oral or written understandings or agreements. This Agreement may not be modified or amended except by a written agreement duly executed by all Parties hereto.

Nothing in this Agreement shall be deemed or construed to create any third-party beneficiaries or otherwise give any third party any claim or right of action against any Party to this Agreement.

This Agreement may not be assigned, in whole or in part, without the prior written consent of all Parties hereto.

The term of this Agreement shall begin on the date of last execution below and shall terminate when all of the Parties' respective obligations hereunder have been performed, unless terminated earlier by mutual written agreement of the Parties.

It is expressly understood and agreed that this Agreement will have no force or effect until duly executed by all Parties hereto.

Executed this _____ day of _____, 2026.

**BRAZORIA COUNTY, TEXAS**

By:_____
L. M. "Matt" Sebesta, Jr.
County Judge

Date signed: 01/28/26

**CITY OF RICHWOOD, TEXAS**

By:_____
Eric Foerster
City Manager

Date signed: _____

**ANGLETON DRAINAGE DISTRICT**

By:_____
Print Name:_____

**VELASCO DRAINAGE DISTRICT**

By:_____
Print Name:_____

This Agreement is made subject to and shall be construed in accordance with the laws, rules, orders, regulations and ordinances of the State of Texas. It is further understood and agreed that any dispute arising out of or related to this Agreement shall be resolved in a court of competent jurisdiction in Brazoria County, Texas.

Nothing in this Agreement shall be construed as a waiver or relinquishment of any governmental immunities or defenses on behalf of the County, Richwood, ADD, VDD, Lake Jackson, Clute, Holiday Lakes and Bailey's Prairie or their respective officers, trustees, employees, and agents as a result of the execution of this Agreement or performance of the functions or obligations described herein.

This Agreement constitutes the entire agreement of the Parties hereto with respect to the Project and supersedes any other oral or written understandings or agreements. This Agreement may not be modified or amended except by a written agreement duly executed by all Parties hereto.

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It is expressly understood and agreed that this Agreement will have no force or effect until duly executed by all Parties hereto.

Executed this _____ day of _____, 2025.

**BRAZORIA COUNTY, TEXAS**

By:_____
L. M. "Matt" Sebesta, Jr.
County Judge

Date signed: _____

**CITY OF RICHWOOD, TEXAS**

By:_____
Eric Foerster
City Manager

Date signed: 11/5/2025

**ANGLETON DRAINAGE DISTRICT**

By:_____

**VELASCO DRAINAGE DISTRICT**

By:_____

This Agreement is made subject to and shall be construed in accordance with the laws, rules, orders, regulations and ordinances of the State of Texas. It is further understood and agreed that any dispute arising out of or related to this Agreement shall be resolved in a court of competent jurisdiction in Brazoria County, Texas.

Nothing in this Agreement shall be construed as a waiver or relinquishment of any governmental immunities or defenses on behalf of the County, Richwood, ADD, VDD, Lake Jackson, Clute, Holiday Lakes and Bailey's Prairie or their respective officers, trustees, employees, and agents as a result of the execution of this Agreement or performance of the functions or obligations described herein.

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This Agreement may not be assigned, in whole or in part, without the prior written consent of all Parties hereto.

The term of this Agreement shall begin on the date of last execution below and shall terminate when all of the Parties' respective obligations hereunder have been performed, unless terminated earlier by mutual written agreement of the Parties.

It is expressly understood and agreed that this Agreement will have no force or effect until duly executed by all Parties hereto.

Executed this _____ day of _____, 2025.

**BRAZORIA COUNTY, TEXAS**

By:_____
L. M. "Matt" Sebesta, Jr.
County Judge

Date signed: _____

**CITY OF RICHWOOD, TEXAS**

By:_____
Eric Foerster
City Manager

Date signed: _____

**ANGLETON DRAINAGE DISTRICT**

By: David B. Spoor
Print Name: David B Spoor

**VELASCO DRAINAGE DISTRICT**

By:_____
Print Name:_____

Title: Chairman

Date signed: 09-09-2025

Title: _____

Date signed: _____

**CITY OF LAKE JACKSON**

By: _____
Print Name: _____
Title: _____

Date signed: _____

**CITY OF CLUTE**

By: _____
Print Name: _____
Title: _____

Date signed: _____

**TOWN OF HOLIDAY LAKES**

By: _____
Print Name: _____
Title: _____

Date signed: _____

**VILLAGE OF BAILEY'S PRAIRE**

By: _____
Print Name: _____
Title: _____

Date signed: _____

Title:_____

Date signed: _____

Title:_____

Date signed: _____

**CITY OF LAKE JACKSON**

By: _____
Print Name: MODESTO MUNDO
Title: CITY MANAGER

Date signed: 9/15/2025

**CITY OF CLUTE**

By: _____
Print Name: _____
Title: _____

Date signed: _____

**TOWN OF HOLIDAY LAKES**

By: _____
Print Name: _____
Title: _____

Date signed: _____

**VILLAGE OF BAILEY'S PRAIRE**

By: _____
Print Name: _____
Title: _____

Date signed: _____

Print Name: _____
Title: _____

Date signed: _____

Print Name: _____
Title: _____

Date signed: _____

**CITY OF LAKE JACKSON**

By: _____
Print Name: _____
Title: _____

Date signed: _____

**CITY OF CLUTE**

By: Calvin Shiflet
Print Name: CALVIN SHIFLET
Title: MAYOR

Date signed: 11/13/25

**TOWN OF HOLIDAY LAKES**

By: _____
Print Name: _____
Title: _____

Date signed: _____

**VILLAGE OF BAILEY'S PRAIRE**

By: _____
Print Name: _____
Title: _____

Date signed: _____

Print Name:_____
Title:_____

Date signed: _____

Print Name:_____
Title:_____

Date signed: _____

**CITY OF LAKE JACKSON**

By: _____
Print Name: _____
Title: _____

Date signed: _____

**CITY OF CLUTE**

By: _____
Print Name: _____
Title: _____

Date signed: _____

**TOWN OF HOLIDAY LAKES**

By: Norman Schroeder
Print Name: NORMAN SCHROEDER
Title: Mayor

Date signed: 11-25-2025

**VILLAGE OF BAILEY'S PRAIRE**

By: _____
Print Name: _____
Title: _____

Date signed: _____

Title:_____

Date signed: _____

Title:_____

Date signed: _____

**CITY OF LAKE JACKSON**

By: _____
Print Name: _____
Title: _____

Date signed: _____

**CITY OF CLUTE**

By: _____
Print Name: _____
Title: _____

Date signed: _____

**TOWN OF HOLIDAY LAKES**

By: _____
Print Name: _____
Title: _____

Date signed: _____

**VILLAGE OF BAILEY'S PRAIRE**

By: _____
Print Name: Tammy Mutina
Title: Mayor

Date signed: 11-20-25

11.4.25

| | Funding | NRCS | Project Sponsors Local Sponsor | 1 mile cost Cost per 1 Mile |
|---|---|---|---|---|
| Construction Funding | $5,103,126.00 | $ 3,827,344.50 | $ 1,275,781.50 | $ 26,701.16 |
| Design Funding | $ 383,000.00 | $ 383,000.00 | $ 417,378.28 | $ 8,735.42 |
| Total Funding | **$5,486,126.00** | **$ 4,210,344.50** | **$ 1,693,159.78** | $ 35,436.58 |

**Oyster Creek**

| Section | Jurisdiction/% | Mileage | Total Design Fee $ | Total Construction Fee $ | Total Fee $ | BC | HL | BP | ADD | LJ | CL | VDD | RI | BC | HL | BP | ADD | LJ | CL | VDD | RI |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | BC/100 | 5.33 | $ 46,559.78 | $ 142,317.19 | $ 188,876.97 | $ 46,559.78 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 142,317.19 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| B | BC/83, HL/17 | 1.49 | $ 13,015.77 | $ 39,784.73 | $ 52,800.50 | $ 9,761.83 | $ 3,253.94 | $ - | $ - | $ - | $ - | $ - | $ - | $ 33,038.67 | $ 6,746.06 | $ - | $ - | $ - | $ - | $ - | $ - |
| C | BC/100 | 5.57 | $ 48,656.28 | $ 148,725.47 | $ 197,381.75 | $ 48,656.28 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 148,725.47 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| D | BC/94, BP/6 | 4.42 | $ 38,610.55 | $ 118,019.13 | $ 156,629.68 | $ 38,610.55 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 108,019.14 | $ - | $ 10,000.00 | $ - | $ - | $ - | $ - | $ - |
| E | BC/100 | 6.15 | $ 53,722.82 | $ 164,212.14 | $ 217,934.97 | $ 53,722.82 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 164,212.14 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| F | BC/50, ADD/50 | 1.34 | $ 11,705.46 | $ 35,779.56 | $ 47,485.02 | $ 5,852.73 | $ - | $ - | $ 5,852.73 | $ - | $ - | $ - | $ - | $ 17,889.78 | $ - | $ - | $ 17,889.78 | $ - | $ - | $ - | $ - |
| G | BC/50, LJ/50 | 2.36 | $ 20,615.59 | $ 63,014.74 | $ 83,630.33 | $ 10,307.79 | $ - | $ - | $ - | $ 10,307.79 | $ - | $ - | $ - | $ 31,507.37 | $ - | $ - | $ - | $ 31,507.37 | $ - | $ - | $ - |
| H | BC/25, LJ/50, VDD/25 | 2.94 | $ 25,682.13 | $ 78,501.42 | $ 104,183.54 | $ 6,420.53 | $ - | $ - | $ - | $ 12,841.06 | $ - | $ 6,420.53 | $ - | $ 19,625.35 | $ - | $ - | $ - | $ 39,250.71 | $ - | $ 19,625.35 | $ - |
| I | LJ/50, VDD/50 | 4.10 | $ 35,815.21 | $ 109,474.76 | $ 145,289.98 | $ - | $ - | $ - | $ - | $ 17,907.61 | $ - | $ 17,907.61 | $ - | $ - | $ - | $ - | $ - | $ 54,737.38 | $ - | $ 54,737.38 | $ - |
| J | LJ/25, VDD/50, CL/25 | 0.41 | $ 3,581.52 | $ 10,947.48 | $ 14,529.00 | $ - | $ - | $ - | $ - | $ 895.38 | $ 895.38 | $ 1,790.76 | $ - | $ - | $ - | $ - | $ - | $ 2,736.87 | $ 2,736.87 | $ 5,473.74 | $ - |
| K | LJ/50, VDD/50 | 1.12 | $ 9,783.67 | $ 29,905.30 | $ 39,688.97 | $ - | $ - | $ - | $ - | $ 4,891.83 | $ - | $ 4,891.83 | $ - | $ - | $ - | $ - | $ - | $ 14,952.65 | $ - | $ 14,952.65 | $ - |
| L | LJ/25, VDD/50, RI/25 | 1.33 | $ 11,618.11 | $ 35,512.54 | $ 47,130.65 | $ - | $ - | $ - | $ - | $ 2,904.53 | $ - | $ 5,809.05 | $ 2,904.53 | $ - | $ - | $ - | $ - | $ 8,878.14 | $ - | $ 17,756.27 | $ 8,878.14 |
| M | CL/25, VDD/50, RI/25 | 1.46 | $ 12,753.71 | $ 38,983.70 | $ 51,737.41 | $ - | $ - | $ - | $ - | $ - | $ 3,188.43 | $ 6,376.86 | $ 3,188.43 | $ - | $ - | $ - | $ - | $ - | $ 9,745.92 | $ 19,491.85 | $ 9,745.92 |
| N | BC/25, VDD/50, CL/25 | 0.54 | $ 4,717.13 | $ 14,418.63 | $ 19,135.75 | $ 1,179.28 | $ - | $ - | $ - | $ - | $ 1,179.28 | $ 2,358.56 | $ - | $ 3,604.66 | $ - | $ - | $ - | $ - | $ 3,604.66 | $ 7,209.31 | $ - |
| O | BC/50, VDD/50 | 2.91 | $ 25,420.07 | $ 77,700.38 | $ 103,120.45 | $ 12,710.03 | $ - | $ - | $ - | $ - | $ - | $ 12,710.03 | $ - | $ 38,850.19 | $ - | $ - | $ - | $ - | $ - | $ 38,850.19 | $ - |
| P | BC/25, VDD/50, CL/25 | 2.09 | $ 18,257.02 | $ 55,805.43 | $ 74,062.45 | $ 4,564.26 | $ - | $ - | $ - | $ - | $ 4,564.26 | $ 9,128.51 | $ - | $ 13,951.36 | $ - | $ - | $ - | $ - | $ 13,951.36 | $ 27,902.71 | $ - |
| | **Subtotal1 =** | **43.56** | **$ 380,514.82** | **$ 1,163,102.60** | **$ 1,543,617.41** | **$ 238,345.88** | **$ 3,253.94** | **$ -** | **$ 5,852.73** | **$ 49,748.21** | **$ 9,827.35** | **$ 67,393.75** | **$ 6,092.95** | **$ 721,741.32** | **$ 6,746.06** | **$ 10,000.00** | **$ 17,889.78** | **$ 152,063.12** | **$ 30,038.81** | **$ 205,999.46** | **$ 18,624.06** |

**Bastrop Bayou**

| Section | Jurisdiction/% | Mileage | Total Design Fee $ | Total Construction Fee $ | Total Fee $ | BC | HL | BP | ADD | LJ | CL | VDD | RI | BC | HL | BP | ADD | LJ | CL | VDD | RI |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | BC/25, RI/25, ADD/25, VDD/25 | 4.22 | $ 36,863.46 | $ 112,678.90 | $ 149,542.37 | $ 9,215.87 | $ - | $ - | $ 9,215.87 | $ - | $ - | $ 9,215.87 | $ 9,215.87 | $ 28,169.73 | $ - | $ - | $ 28,169.73 | $ - | $ - | $ 28,169.73 | $ 28,169.73 |
| | **Subtotal2 =** | **4.22** | **$ 36,863.46** | **$ 112,678.90** | **$ 149,542.37** | **$ 9,215.87** | **$ -** | **$ -** | **$ 9,215.87** | **$ -** | **$ -** | **$ 9,215.87** | **$ 9,215.87** | **$ 28,169.73** | **$ -** | **$ -** | **$ 28,169.73** | **$ -** | **$ -** | **$ 28,169.73** | **$ 28,169.73** |

| | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Total =** | 47.78 | $ 417,378.28 | $ 1,275,781.50 | $ 1,693,159.78 | $247,561.75 | $ 3,253.94 | $ - | $ 15,068.60 | $ 49,748.21 | $ 9,827.35 | $ 76,609.62 | $ 15,308.82 | $ 749,911.04 | $ 6,746.06 | $10,000.00 | $ 46,059.50 | $ 152,063.12 | $30,038.81 | $234,169.19 | $46,793.79 |

| | |
|---|---|
| BC: Brazoria County total contribution = | $ 997,472.79 |
| HL: Town of Holiday Lakes total contribution = | $ 10,000.00 |
| BP: Village of Baileys Prairie total contribution = | $ 10,000.00 |
| ADD: Angleton Drainage District | $ 61,128.10 |
| LJ: City of Lake Jackson total contribution = | $ 201,811.32 |
| CL: City of Clute total contribution = | $ 39,866.15 |
| VDD: Velasco Drainage District total contribution = | $ 310,778.80 |
| RI: City of Richwood total contribution = | $ 62,102.61 |

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.24.** **3/24/2026**

City of Liverpool Annexation

Approve the presentation of the Request for Annexation of Brazoria County Road 192, beginning at the northern boundary of the city limits of Liverpool at the intersection of County Road 192 and State Highway 35 continuing in a general northwest direction along County Road 192 until its terminus past County Road 172.

Further, to annex that portion of County Road 172, beginning at the intersection of County Road 192 and County Road 172 and continuing along County Road 172 in general southwest direction until its intersection with County Road 511.

Further, that the County Judge, on behalf of Brazoria County, be authorized to sign any and all documents pertaining to the annexation.

It is further ordered that a certified copy of this order be delivered to the County Engineer.

City Council Members
Marie Middleton
Philip Loving
Arthur Fuhrmann
Gregory Norman
Johnnie Tauber

Hours of Operation
Mon-Thurs 8:00am – 5:00pm
Friday 8:00am – Noon
www.liverpooltx.gov

**Mayor Lowell Matheny**

City of Liverpool · 8901 Calhoun Street · P.O. Box 68 · Liverpool, Texas 77577
Office: 281-581-2342 Website: www.liverpooltx.gov

March 10, 2026

Sent Via Electronic Mail:
maryc@brazoriacountytx.gov

Ms. Mary Cheline Shine
Brazoria County District Attorney's Office
237 E. Locust
Angleton, Texas 77515

RE: Annexation Request; City of Liverpool; CR.

Ms. Shine:

The City of Liverpool, Texas desires to annex that portion of County Road 192, beginning at the northern boundary of the city limits of Liverpool at the intersection of County Road 192 and State Highway 35 continuing in a general northwest direction along County Road 192 until its terminus past County Road 172.

And further to annex that portion of County Road 172, beginning at the intersection of County Road 192 and County Road 172 and continuing along County Road 172 in a general southwest direction until its intersection with County Road 511.

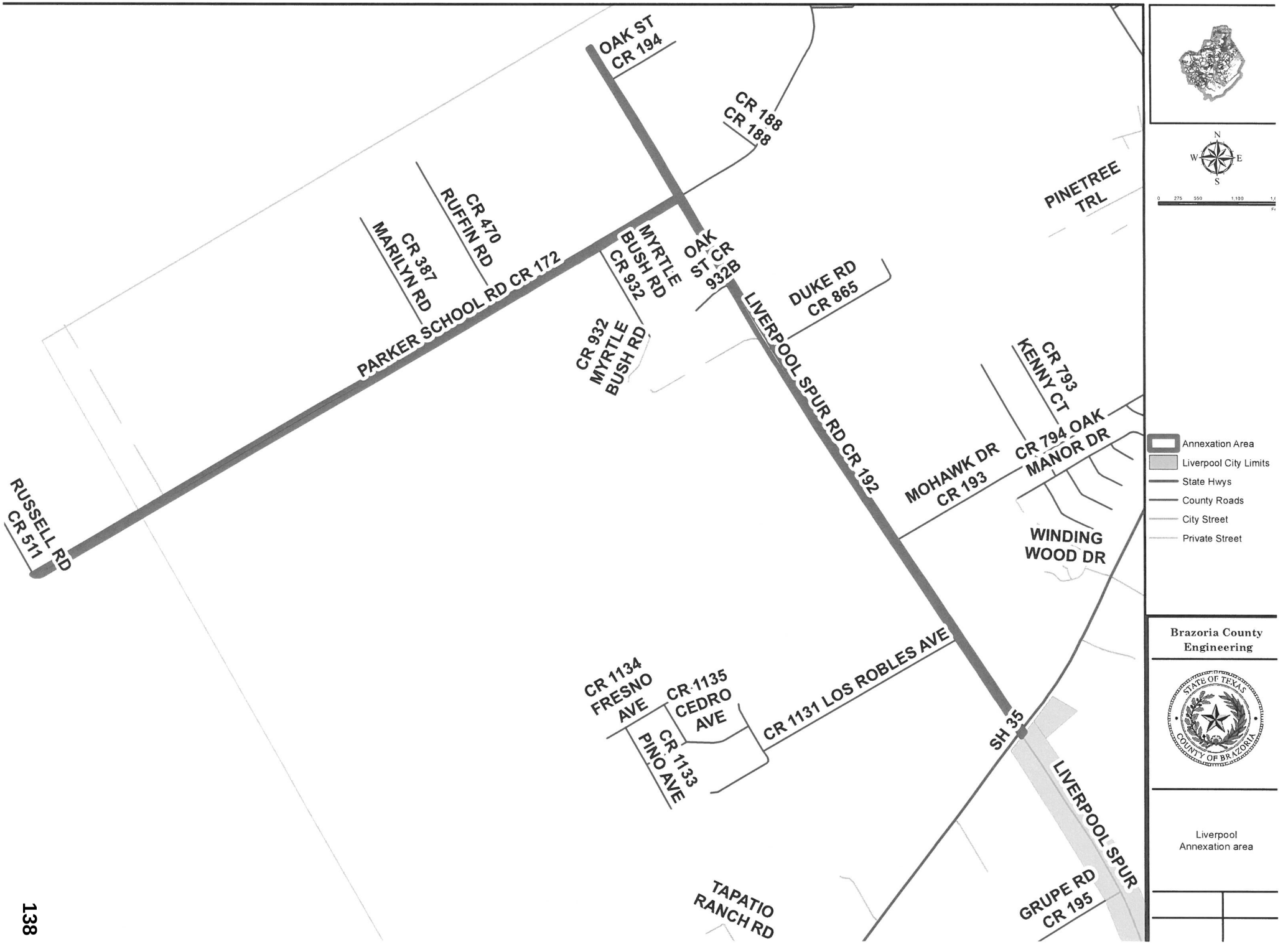
Please see the attached Exhibit showing the requested annexation.

Liverpool respectfully requests consent from Brazoria County allowing Liverpool to begin the annexation process.

Thank you for your kind consideration of this request.

Sincerely,

Lowell Matheny, Mayor
City of Liverpool, Texas


OAK ST CR 194
CR 188 CR 188
PINETREE TRL
CR 387 MARILYN RD
CR 470 RUFFIN RD
MYRTLE BUSH CR 932 RD
OAK ST CR 932B
PARKER SCHOOL RD CR 172
LIVERPOOL SPUR RD CR 192
DUKE RD CR 865
CR 932 MYRTLE BUSH RD
CR 793 KENNY CT
CR 794 OAK MANOR DR
MOHAWK DR CR 193
RUSSELL RD CR 511
WINDING WOOD DR
CR 1134 FRESNO AVE
CR 1135 CEDRO AVE
CR 1133 PINO AVE
CR 1131 LOS ROBLES AVE
SH 35
LIVERPOOL SPUR
TAPATIO RANCH RD
GRUPE RD CR 195
N
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0 275 550 1,100
Annexation Area
Liverpool City Limits
State Hwys
County Roads
City Street
Private Street
Brazoria County Engineering
STATE OF TEXAS
COUNTY OF BRAZORIA
Liverpool Annexation area

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.25.** **3/24/2026**

Overtime Report

Approve the attached monthly overtime expense reports covering the months of January 2026 and February 2026.

# BRAZORIA COUNTY MONTHLY OVERTIME EXPENSE REPORT

| Overtime FY 2026 | OT WAGES | OT HOURS | # OF CHECKS | |
|---|---|---|---|---|
| October, 2025 | $541,482.17 | 9,895.38 | 2 Pay Checks | |
| November, 2025 | $456,627.11 | 8,481.18 | 2 Pay Checks | |
| December, 2025 | $357,680.01 | 6,713.32 | 2 Pay Checks | |
| January, 2026 | $448,639.53 | 8,656.40 | 3 Pay Checks | 3 Payroll Checks in Month |
| February, 2026 | $386,120.07 | 7,249.54 | 2 Pay Checks | |
| March, 2026 | | | 2 Pay Checks | |
| April, 2026 | | | 2 Pay Checks | |
| May, 2026 | | | 2 Pay Checks | |
| June, 2026 | | | 2 Pay Checks | Memorial Day Beach OT |
| July, 2026 | | | 3 Pay Checks | 3 Payroll Checks, July 4th Beach OT |
| August, 2026 | | | 2 Pay Checks | |
| September, 2026 | | | 2 Pay Checks | Labor Day Beach OT |
| Total YTD | $2,190,548.89 | 40,995.82 | | |

| Overtime History | Wages | Hours |
|---|---|---|
| 2025 | $4,367,890.04 | 92,701.20 |
| 2024 | $4,847,714.80 | 108,778.41 |
| 2023 | $3,067,604.65 | 69,780.60 |
| 2022 | $2,642,017.73 | 62,521.41 |
| 2021 | $1,518,681.88 | 34,467.52 |
| 2020 | $1,552,787.67 | 37,843.93 |
| 2019 | $2,158,486.24 | 57,263.63 |
| 2018 | $1,919,206.56 | 52,174.47 |
| 2017 | $1,645,203.89 | 45,757.26 |
| 2016 | $1,514,900.11 | 43,343.88 |
| 2015 | $1,241,630.35 | 37,107.39 |
| 2014 | $799,741.64 | 25,326.59 |

| Overtime History | Wages | Hours |
|---|---|---|
| 2013 | $577,614.68 | 19,255.54 |
| 2012 | $608,954.25 | 20,246.53 |
| 2011 | $711,033.42 | 24,252.77 |
| 2010 | $634,728.21 | 21,979.28 |
| 2009 | $851,997.65 | 29,658.22 |
| 2008 | $1,061,077.42 | 39,418.97 |
| 2007 | $968,740.18 | 38,855.64 |
| 2006 | $774,784.02 | 32,855.64 |
| 2005 | $647,554.26 | 28,521.22 |
| 2004 | $607,631.19 | 26,878.65 |
| 2003 | $274,632.33 | 11,768.79 |

**Brazoria County**
**Overtime Report**

For the date range 12/13/2025 Through 1/23/2026

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 19300 | District Attorney | | | 00002136 | $195.80 | 3.00 |
| | | | | 00002220 | $9,715.22 | 133.00 |
| | | | | 00002253 | $2,201.59 | 34.00 |
| | | | | 00002211 | $1,129.60 | 18.00 |
| | | Department Total - 19300 | | | $13,242.21 | 188.00 |
| 25000 | Courthouses and Associated Bui | | | 00000314 | $341.40 | 5.56 |
| | | | | 00000317 | $5.28 | 0.10 |
| | | Department Total - 25000 | | | $346.68 | 5.66 |
| 30000 | County Sheriff | | | 00002241 | $1,712.76 | 22.00 |
| | | | | 00001517 | $2,652.55 | 29.50 |
| | | | | 00002151 | $141.60 | 3.00 |
| | | | | 00000540 | $1,206.31 | 24.00 |
| | | | | 00000591 | $990.07 | 12.75 |
| | | | | 00000553 | $1,274.93 | 19.00 |
| | | | | 00001582 | $2,967.24 | 59.00 |
| | | | | 00000494 | $1,692.46 | 20.00 |
| | | | | 00001867 | $587.11 | 8.00 |
| | | | | 00002213 | $5,213.78 | 80.00 |
| | | | | 00000511 | $3,010.54 | 40.00 |
| | | | | 00001083 | $1,006.68 | 15.00 |
| | | | | 00000610 | $1,480.33 | 17.00 |
| | | | | 00000422 | $219.28 | 3.00 |
| | | | | 00000510 | $1,535.12 | 21.00 |
| | | | | 00002280 | $438.30 | 6.00 |
| | | | | 00001512 | $990.05 | 21.00 |
| | | | | 00000584 | $650.76 | 18.00 |
| | | | | 00000532 | $1,943.52 | 29.00 |
| | | | | 00000573 | $1,137.33 | 22.00 |
| | | | | 00001800 | $2,182.24 | 29.00 |
| | | | | 00002036 | $2,761.79 | 48.00 |
| | | | | 00000590 | $1,594.98 | 26.00 |
| | | | | 00000505 | $602.58 | 9.00 |
| | | | | 00000587 | $474.22 | 8.00 |

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 30000 | County Sheriff | | | 00001086 | $1,171.45 | 18.00 |
| | | | | 00001930 | $5,833.29 | 80.00 |
| | | | | 00001648 | $549.05 | 9.00 |
| | | | | 00000565 | $2,272.02 | 44.00 |
| | | | | 00002335 | $2,735.75 | 53.00 |
| | | | | 00000515 | $611.44 | 10.00 |
| | | | | 00001479 | $2,197.56 | 46.50 |
| | | | | 00002007 | $195.05 | 3.00 |
| | | | | 00000582 | $1,034.72 | 27.75 |
| | | | | 00000596 | $194.62 | 3.00 |
| | | | | 00001932 | $1,730.05 | 23.00 |
| | | | | 00000530 | $59.36 | 1.00 |
| | | | | 00000502 | $1,817.71 | 28.00 |
| | | | | 00000536 | $1,540.44 | 23.00 |
| | | | | 00000508 | $1,048.62 | 14.00 |
| | | | | 00000685 | $129.99 | 2.00 |
| | | | | 00002037 | $3,090.73 | 52.00 |
| | | | | 00000593 | $1,442.13 | 28.00 |
| | | | | 00000611 | $1,472.03 | 24.00 |
| | | | | 00000583 | $361.85 | 10.00 |
| | | | | 00001393 | $1,042.35 | 23.50 |
| | | | | 00000518 | $5,150.08 | 92.00 |
| | | | | 00000522 | $296.59 | 5.00 |
| | | | | 00001961 | $2,929.32 | 48.00 |
| | | | | 00000501 | $1,717.22 | 26.50 |
| | | | | 00002035 | $344.94 | 5.00 |
| | | | | 00000493 | $2,141.59 | 33.00 |
| | | | | 00002034 | $927.37 | 16.00 |
| | | | | 00000547 | $298.34 | 5.00 |
| | | | | 00002271 | $84.06 | 1.50 |
| | | | | 00000563 | $1,284.06 | 28.00 |
| | | | | 00000112 | $4,840.08 | 81.50 |
| | | | | 00000575 | $433.71 | 12.00 |
| | | | | 00000491 | $1,781.86 | 20.50 |

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 30000 | County Sheriff | | | 00001724 | $2,966.52 | 53.00 |
| | | | | 00002301 | $1,043.86 | 21.00 |
| | | | | 00002038 | $602.80 | 9.00 |
| | | | | 00000588 | $674.33 | 11.00 |
| | | | | 00000595 | $438.31 | 6.00 |
| | | | | 00000576 | $253.51 | 6.24 |
| | | | | 00000560 | $346.83 | 6.00 |
| | | | | 00000503 | $1,267.97 | 19.50 |
| | | | | 00001471 | $1,189.79 | 20.00 |
| | | | | 00001475 | $1,285.47 | 21.00 |
| | | | | 00001099 | $1,959.34 | 35.00 |
| | | | | 00000546 | $949.84 | 17.00 |
| | | | | 00002182 | $615.94 | 11.00 |
| | | | | 00000549 | $391.15 | 7.00 |
| | | | | 00000603 | $375.72 | 6.50 |
| | | | | 00002169 | $1,159.78 | 22.00 |
| | | | | 00000548 | $978.38 | 17.00 |
| | | | | 00001087 | $387.99 | 6.00 |
| | | | | 00000500 | $65.07 | 1.00 |
| | | | | 00000598 | $946.95 | 22.00 |
| | | | | 00000495 | $983.10 | 12.00 |
| | | | | 00000579 | $119.57 | 3.50 |
| | | | | 00000521 | $402.78 | 7.00 |
| | | | | 00000562 | $5,868.28 | 102.00 |
| | | | | 00000037 | $287.71 | 5.00 |
| | | | | 00001722 | $446.92 | 8.00 |
| | | | | 00000531 | $335.85 | 6.00 |
| | | | | 00000509 | $3,131.09 | 43.00 |
| | | | | 00000513 | $1,005.51 | 18.00 |
| | | | | 00002121 | $764.73 | 13.24 |
| | | | | 00001476 | $105.16 | 3.00 |
| | | | | 00000519 | $2,345.65 | 42.00 |
| | | | | 00000053 | $2,147.76 | 50.00 |
| | | | | 00002195 | $586.45 | 10.50 |

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 30000 | County Sheriff | | | 00000550 | $1,228.69 | 22.00 |
| | | | | 00000589 | $2,066.45 | 37.00 |
| | | | | 00001126 | $3,527.18 | 67.00 |
| | | | | 00000606 | $2,060.52 | 38.00 |
| | | | | 00000516 | $1,228.69 | 22.00 |
| | | | | 00001516 | $446.82 | 8.00 |
| | | | | 00002300 | $1,267.66 | 22.00 |
| | | | | 00000557 | $3,220.75 | 56.00 |
| | | | | 00001518 | $986.86 | 25.00 |
| | | | | 00002120 | $1,725.45 | 30.00 |
| | | | | 00000534 | $670.08 | 12.00 |
| | | | | 00000564 | $2,178.32 | 55.33 |
| | | | | 00001960 | $115.58 | 2.00 |
| | | | | 00002330 | $3,182.78 | 57.00 |
| | | | | 00000054 | $175.20 | 5.00 |
| | | | | 00000607 | $1,060.96 | 19.00 |
| | | | | 00000605 | $1,495.37 | 26.00 |
| | | | | 00001868 | $710.89 | 11.00 |
| | | | | 00000545 | $2,243.04 | 39.00 |
| | | | | 00000504 | $678.45 | 10.50 |
| | | | | 00001515 | $1,409.25 | 26.00 |
| | | | | 00000608 | $1,500.44 | 26.00 |
| | | | | 00002238 | $1,788.67 | 33.00 |
| | | | | 00002239 | $2,798.02 | 48.50 |
| | | Department Total - 30000 | | | $165,422.19 | 2,823.81 |
| 30100 | Animal Control | | | 00002203 | $464.13 | 12.50 |
| | | | | 00002198 | $2,520.40 | 57.00 |
| | | | | 00002205 | $1,507.08 | 43.00 |
| | | | | 00002202 | $1,331.49 | 38.00 |
| | | | | 00002199 | $1,666.40 | 49.00 |
| | | | | 00002201 | $267.98 | 7.88 |
| | | Department Total - 30100 | | | $7,757.48 | 207.38 |
| 32100 | Constable-Precinct 1 | | | 00001576 | $280.23 | 4.83 |
| | | | | 00001550 | $312.26 | 7.00 |

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 32100 | Constable-Precinct 1 | | | 00001060 | $423.03 | 5.00 |
| | | | | 00001963 | $2,022.11 | 33.00 |
| | | | | 00001354 | $1,258.53 | 20.00 |
| | | | | 00002248 | $1,359.01 | 23.50 |
| | | Department Total - 32100 | | | $5,655.17 | 93.33 |
| 32200 | Constable-Precinct 2 | | | 00001579 | $457.56 | 10.00 |
| | | | | 00001552 | $655.15 | 10.00 |
| | | | | 00002012 | $358.05 | 6.00 |
| | | | | 00002042 | $542.34 | 15.00 |
| | | | | 00001061 | $422.47 | 5.00 |
| | | | | 00001578 | $947.34 | 13.00 |
| | | Department Total - 32200 | | | $3,382.91 | 59.00 |
| 32300 | Constable-Precinct 3 | | | 00002013 | $1,279.71 | 22.00 |
| | | | | 00001062 | $3,176.45 | 37.50 |
| | | | | 00001805 | $358.89 | 5.50 |
| | | | | 00001581 | $975.86 | 22.00 |
| | | | | 00001553 | $2,854.26 | 46.50 |
| | | | | 00001580 | $1,532.05 | 21.00 |
| | | Department Total - 32300 | | | $10,177.22 | 154.50 |
| 32400 | Constable-Precinct 4 | | | 00001551 | $215.44 | 5.00 |
| | | | | 00001806 | $450.77 | 6.00 |
| | | | | 00001583 | $356.72 | 6.00 |
| | | | | 00002122 | $534.70 | 9.00 |
| | | Department Total - 32400 | | | $1,557.63 | 26.00 |
| 34200 | Fire Marshal | | | 00002103 | $1,821.80 | 24.82 |
| | | | | 00002101 | $1,248.80 | 19.25 |
| | | Department Total - 34200 | | | $3,070.60 | 44.07 |
| 35000 | Detention Center | | | 00000466 | $567.04 | 10.00 |
| | | | | 00000402 | $3,615.12 | 48.00 |
| | | | | 00000332 | $1,804.99 | 32.00 |
| | | | | 00000369 | $4,505.59 | 80.00 |
| | | | | 00000379 | $1,066.93 | 20.00 |
| | | | | 00000342 | $517.44 | 10.00 |
| | | | | 00000463 | $2,257.10 | 43.75 |

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 35000 | Detention Center | | | 00000475 | $1,748.83 | 34.00 |
| | | | | 00000431 | $2,382.94 | 46.00 |
| | | | | 00000454 | $9,715.20 | 141.00 |
| | | | | 00000394 | $1,188.31 | 23.00 |
| | | | | 00001590 | $1,707.89 | 34.00 |
| | | | | 00000366 | $5,917.94 | 126.00 |
| | | | | 00000478 | $1,242.15 | 24.00 |
| | | | | 00000399 | $1,276.54 | 16.00 |
| | | | | 00001601 | $402.78 | 8.00 |
| | | | | 00000331 | $542.41 | 7.00 |
| | | | | 00000400 | $1,065.53 | 15.00 |
| | | | | 00000456 | $1,913.69 | 27.00 |
| | | | | 00000334 | $5,934.97 | 86.50 |
| | | | | 00000328 | $1,663.75 | 21.50 |
| | | | | 00000455 | $5,561.69 | 81.00 |
| | | | | 00000382 | $1,100.20 | 24.00 |
| | | | | 00000368 | $472.62 | 10.00 |
| | | | | 00000440 | $273.90 | 6.00 |
| | | | | 00000349 | $2,071.81 | 44.00 |
| | | | | 00000360 | $2,067.47 | 44.00 |
| | | | | 00000401 | $4,664.43 | 70.00 |
| | | | | 00000423 | $2,978.24 | 63.00 |
| | | | | 00000457 | $1,439.77 | 30.50 |
| | | | | 00000388 | $471.06 | 10.00 |
| | | | | 00000347 | $9,269.12 | 203.00 |
| | | | | 00000358 | $2,483.09 | 56.00 |
| | | | | 00000384 | $62.20 | 1.36 |
| | | | | 00000427 | $2,967.58 | 65.00 |
| | | | | 00001604 | $1,458.96 | 32.00 |
| | | | | 00000445 | $1,367.88 | 30.00 |
| | | | | 00001597 | $6,700.52 | 147.00 |
| | | | | 00000380 | $1,832.80 | 40.00 |
| | | | | 00000443 | $4,385.67 | 96.00 |
| | | | | 00000363 | $2,005.90 | 44.00 |

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 35000 | Detention Center | | | 00000476 | $7,671.19 | 168.00 |
| | | | | 00000409 | $547.16 | 12.00 |
| | | | | 00000435 | $1,458.96 | 32.00 |
| | | | | 00000442 | $1,007.70 | 22.00 |
| | | | | 00001598 | $5,399.19 | 118.00 |
| | | | | 00001595 | $5,424.52 | 119.00 |
| | | | | 00000430 | $1,003.10 | 22.00 |
| | | | | 00000407 | $957.51 | 21.00 |
| | | | | 00000343 | $957.41 | 21.00 |
| | | | | 00000386 | $2,886.99 | 61.50 |
| | | | | 00000345 | $1,598.15 | 35.00 |
| | | | | 00000465 | $592.58 | 13.00 |
| | | | | 00000367 | $4,298.91 | 97.00 |
| | | | | 00000437 | $2,871.50 | 63.00 |
| | | | | 00001589 | $1,596.02 | 36.00 |
| | | | | 00000480 | $45.59 | 1.00 |
| | | | | 00001116 | $1,020.60 | 23.00 |
| | | | | 00000336 | $973.55 | 22.00 |
| | | | | 00000374 | $1,460.30 | 33.00 |
| | | | | 00000390 | $1,946.91 | 44.00 |
| | | | | 00000365 | $88.49 | 2.00 |
| | | | | 00000376 | $8,891.34 | 201.00 |
| | | | | 00000391 | $443.65 | 10.00 |
| | | | | 00001105 | $2,219.79 | 50.00 |
| | | | | 00000414 | $4,342.15 | 98.00 |
| | | | | 00000346 | $4,720.03 | 106.50 |
| | | | | 00001600 | $442.44 | 10.00 |
| | | | | 00000471 | $1,681.08 | 38.00 |
| | | | | 00000428 | $1,106.03 | 25.00 |
| | | | | 00000361 | $3,228.83 | 73.00 |
| | | | | 00000479 | $3,101.86 | 70.00 |
| | | | | 00000397 | $2,104.16 | 49.00 |
| | | | | 00000416 | $1,073.59 | 25.00 |
| | | | | 00000404 | $455.60 | 10.00 |

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 35000 | Detention Center | | | 00000462 | $1,047.61 | 23.00 |
| | | | | 00000451 | $2,060.79 | 48.00 |
| | | | | 00000469 | $1,030.40 | 24.00 |
| | | | | 00000389 | $2,490.12 | 58.00 |
| | | | | 00002244 | $4,250.38 | 99.00 |
| | | | | 00000373 | $2,060.79 | 48.00 |
| | | | | 00000473 | $2,490.13 | 58.00 |
| | | | | 00001588 | $3,348.78 | 78.00 |
| | | | | 00000460 | $6,139.44 | 143.00 |
| | | Department Total - 35000 | | | $207,207.37 | 4,259.61 |
| 56000 | Parks | | | 00001091 | $1,990.34 | 32.50 |
| | | | | 00000057 | $2,812.20 | 93.74 |
| | | | | 00000804 | $1,120.82 | 20.00 |
| | | | | 00001900 | $177.45 | 4.49 |
| | | | | 00002018 | $890.35 | 19.50 |
| | | | | 00001181 | $443.19 | 10.00 |
| | | | | 00001448 | $612.48 | 14.25 |
| | | | | 00000807 | $1,399.79 | 26.50 |
| | | | | 00000798 | $996.80 | 20.00 |
| | | | | 00001953 | $1,929.87 | 55.00 |
| | | | | 00000817 | $1,655.74 | 42.00 |
| | | | | 00001975 | $1,469.95 | 27.00 |
| | | | | 00000812 | $437.76 | 11.44 |
| | | | | 00000796 | $703.88 | 14.50 |
| | | | | 00001449 | $420.00 | 14.00 |
| | | | | 00000803 | $112.91 | 2.95 |
| | | | | 00001188 | $1,800.00 | 60.00 |
| | | | | 00000811 | $516.02 | 9.50 |
| | | | | 00001976 | $1,052.33 | 27.50 |
| | | | | 00000818 | $1,364.16 | 35.67 |
| | | | | 00001938 | $2,791.92 | 82.00 |
| | | | | 00002058 | $620.10 | 20.67 |
| | | | | 00000808 | $1,977.28 | 46.00 |
| | | | | 00001570 | $1,054.50 | 38.00 |

| *Department* | | | | *Position Nbr* | *OT Earnings* | *OT Hrs* |
|---|---|---|---|---|---|---|
| 56000 | Parks | | | 00001189 | $855.00 | 30.00 |
| | | | | 00000809 | $378.83 | 10.50 |
| | | | | 00000056 | $373.41 | 13.83 |
| | | Department Total - 56000 | | | $29,957.08 | 781.54 |
| 72000 | RB Central Service Center | | | 00000877 | $201.54 | 3.00 |
| | | | | 00000873 | $260.82 | 4.00 |
| | | | | 00000875 | $379.71 | 6.00 |
| | | | | 00000905 | $20.92 | 0.50 |
| | | Department Total - 72000 | | | $862.99 | 13.50 |
| **Total** | | | | | **$448,639.53** | **8,656.40** |

**Brazoria County**
**Overtime Report**

For the date range 1/24/2026 Through 2/20/2026

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 19300 | District Attorney | | | 00001926 | $13.25 | 0.17 |
| | | | | 00002220 | $11,465.13 | 157.00 |
| | | | | 00002253 | $1,425.52 | 22.00 |
| | | | | 00002211 | $1,913.92 | 30.50 |
| | | Department Total - 19300 | | | $14,817.82 | 209.67 |
| 21000 | Tax Assessor-Collector | | | 00000263 | $196.53 | 4.28 |
| | | Department Total - 21000 | | | $196.53 | 4.28 |
| 25000 | Courthouses and Associated Bui | | | 00000314 | $122.82 | 2.00 |
| | | | | 00000322 | $262.05 | 5.10 |
| | | Department Total - 25000 | | | $384.87 | 7.10 |
| 30000 | County Sheriff | | | 00000498 | $1,410.65 | 15.25 |
| | | | | 00002241 | $462.91 | 6.00 |
| | | | | 00001517 | $2,970.64 | 33.00 |
| | | | | 00000540 | $251.69 | 5.00 |
| | | | | 00000043 | $137.32 | 2.00 |
| | | | | 00000553 | $1,476.85 | 22.00 |
| | | | | 00001582 | $3,190.08 | 63.50 |
| | | | | 00000594 | $1,317.50 | 16.00 |
| | | | | 00001085 | $549.99 | 7.50 |
| | | | | 00000494 | $423.48 | 5.00 |
| | | | | 00000506 | $1,243.48 | 16.00 |
| | | | | 00001867 | $1,027.02 | 14.00 |
| | | | | 00002213 | $3,388.62 | 52.00 |
| | | | | 00001586 | $285.51 | 4.00 |
| | | | | 00000511 | $753.78 | 10.00 |
| | | | | 00000592 | $247.11 | 3.00 |
| | | | | 00001083 | $4,825.30 | 72.00 |
| | | | | 00000610 | $2,525.71 | 29.00 |
| | | | | 00000492 | $1,350.47 | 15.50 |
| | | | | 00000422 | $475.12 | 6.50 |
| | | | | 00000510 | $1,901.22 | 26.00 |
| | | | | 00002280 | $1,496.75 | 20.50 |
| | | | | 00001512 | $565.90 | 12.00 |

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 30000 | County Sheriff | | | 00000537 | $603.63 | 9.00 |
| | | | | 00000532 | $3,816.28 | 57.00 |
| | | | | 00000573 | $1,020.56 | 19.75 |
| | | | | 00001800 | $2,408.44 | 32.00 |
| | | | | 00000552 | $615.56 | 10.00 |
| | | | | 00000488 | $1,561.95 | 24.00 |
| | | | | 00002036 | $805.53 | 14.00 |
| | | | | 00000590 | $61.44 | 1.00 |
| | | | | 00000505 | $2,475.66 | 37.00 |
| | | | | 00001086 | $1,660.32 | 25.50 |
| | | | | 00001930 | $2,626.15 | 36.00 |
| | | | | 00000565 | $1,549.69 | 30.00 |
| | | | | 00002335 | $482.08 | 9.33 |
| | | | | 00000496 | $1,072.33 | 16.00 |
| | | | | 00000515 | $305.72 | 5.00 |
| | | | | 00001479 | $1,889.22 | 40.00 |
| | | | | 00002007 | $308.82 | 4.75 |
| | | | | 00000582 | $111.93 | 3.00 |
| | | | | 00000596 | $1,167.54 | 18.00 |
| | | | | 00001932 | $376.29 | 5.00 |
| | | | | 00000530 | $296.78 | 5.00 |
| | | | | 00000502 | $1,624.04 | 25.00 |
| | | | | 00000536 | $938.59 | 14.00 |
| | | | | 00001477 | $1,105.95 | 17.00 |
| | | | | 00000508 | $74.91 | 1.00 |
| | | | | 00000609 | $1,488.06 | 22.25 |
| | | | | 00000685 | $4,801.76 | 74.00 |
| | | | | 00002037 | $951.37 | 16.00 |
| | | | | 00000611 | $1,410.75 | 23.00 |
| | | | | 00001115 | $403.21 | 7.00 |
| | | | | 00000583 | $144.73 | 4.00 |
| | | | | 00001393 | $687.53 | 15.50 |
| | | | | 00000518 | $364.15 | 6.50 |
| | | | | 00001961 | $3,661.51 | 60.00 |

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 30000 | County Sheriff | | | 00000501 | $842.83 | 13.00 |
| | | | | 00002035 | $1,999.07 | 29.00 |
| | | | | 00000493 | $1,753.78 | 27.00 |
| | | | | 00002034 | $464.18 | 8.00 |
| | | | | 00000547 | $1,430.21 | 24.00 |
| | | | | 00002271 | $336.25 | 6.00 |
| | | | | 00000563 | $1,845.09 | 40.25 |
| | | | | 00000112 | $1,782.03 | 30.00 |
| | | | | 00000575 | $208.99 | 5.00 |
| | | | | 00000491 | $2,173.77 | 25.00 |
| | | | | 00002301 | $1,428.95 | 28.75 |
| | | | | 00002038 | $1,674.46 | 25.00 |
| | | | | 00000588 | $551.78 | 9.00 |
| | | | | 00000595 | $876.14 | 12.00 |
| | | | | 00000503 | $1,966.58 | 30.25 |
| | | | | 00001471 | $892.86 | 15.00 |
| | | | | 00000523 | $345.02 | 6.00 |
| | | | | 00001475 | $1,224.97 | 20.00 |
| | | | | 00001099 | $1,007.70 | 18.00 |
| | | | | 00002182 | $812.09 | 14.50 |
| | | | | 00000603 | $953.72 | 16.50 |
| | | | | 00002169 | $1,528.72 | 29.00 |
| | | | | 00000548 | $115.11 | 2.00 |
| | | | | 00000499 | $1,559.76 | 24.00 |
| | | | | 00001649 | $223.27 | 3.75 |
| | | | | 00000500 | $812.96 | 12.50 |
| | | | | 00000598 | $1,420.82 | 33.00 |
| | | | | 00000495 | $1,147.36 | 14.00 |
| | | | | 00000521 | $172.63 | 3.00 |
| | | | | 00000562 | $805.53 | 14.00 |
| | | | | 00000037 | $287.71 | 5.00 |
| | | | | 00001722 | $558.64 | 10.00 |
| | | | | 00000531 | $4,641.91 | 83.00 |
| | | | | 00000509 | $4,296.89 | 59.00 |

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 30000 | County Sheriff | | | 00000513 | $782.12 | 14.00 |
| | | | | 00002273 | $364.71 | 6.50 |
| | | | | 00002121 | $361.12 | 6.25 |
| | | | | 00000519 | $1,061.19 | 19.00 |
| | | | | 00000053 | $2,448.24 | 57.00 |
| | | | | 00002195 | $97.75 | 1.75 |
| | | | | 00001721 | $419.82 | 7.50 |
| | | | | 00000550 | $55.85 | 1.00 |
| | | | | 00000589 | $1,619.60 | 29.00 |
| | | | | 00001126 | $2,421.64 | 46.00 |
| | | | | 00001516 | $55.85 | 1.00 |
| | | | | 00002300 | $2,592.88 | 45.00 |
| | | | | 00000557 | $1,552.89 | 27.00 |
| | | | | 00001518 | $1,577.77 | 40.00 |
| | | | | 00001480 | $396.50 | 7.50 |
| | | | | 00000544 | $1,116.78 | 20.00 |
| | | | | 00000564 | $629.91 | 16.00 |
| | | | | 00001960 | $43.35 | 0.75 |
| | | | | 00002330 | $1,898.48 | 34.00 |
| | | | | 00000607 | $167.52 | 3.00 |
| | | | | 00000605 | $2,415.59 | 42.00 |
| | | | | 00001868 | $2,649.63 | 41.00 |
| | | | | 00000545 | $460.12 | 8.00 |
| | | | | 00000504 | $64.61 | 1.00 |
| | | | | 00000608 | $115.53 | 2.00 |
| | | | | 00002238 | $108.40 | 2.00 |
| | | | | 00002239 | $1,385.72 | 24.00 |
| | | Department Total - 30000 | | | $144,154.93 | 2,339.08 |
| 30100 | Animal Control | | | 00002198 | $1,282.41 | 29.00 |
| | | | | 00002205 | $806.20 | 23.00 |
| | | | | 00002204 | $232.67 | 6.64 |
| | | | | 00002202 | $1,068.71 | 30.50 |
| | | | | 00002199 | $1,462.34 | 43.00 |

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 30100 | Animal Control | | | 00002201 | $714.17 | 21.00 |
| | | Department Total - 30100 | | | $5,566.50 | 153.14 |
| 32100 | Constable-Precinct 1 | | | 00001060 | $676.75 | 8.00 |
| | | | | 00001963 | $612.94 | 10.00 |
| | | | | 00001354 | $922.10 | 13.00 |
| | | | | 00002248 | $1,561.94 | 27.00 |
| | | Department Total - 32100 | | | $3,773.73 | 58.00 |
| 32200 | Constable-Precinct 2 | | | 00001579 | $457.56 | 10.00 |
| | | | | 00001552 | $785.78 | 12.00 |
| | | | | 00002012 | $894.83 | 15.00 |
| | | | | 00002042 | $144.64 | 4.00 |
| | | | | 00001061 | $169.08 | 2.00 |
| | | | | 00001578 | $947.32 | 13.00 |
| | | Department Total - 32200 | | | $3,399.21 | 56.00 |
| 32300 | Constable-Precinct 3 | | | 00002013 | $582.08 | 10.00 |
| | | | | 00001805 | $261.08 | 4.00 |
| | | | | 00001581 | $731.89 | 16.50 |
| | | | | 00001553 | $1,443.26 | 23.50 |
| | | | | 00001580 | $729.57 | 10.00 |
| | | Department Total - 32300 | | | $3,747.88 | 64.00 |
| 32400 | Constable-Precinct 4 | | | 00001551 | $215.47 | 5.00 |
| | | | | 00001583 | $356.72 | 6.00 |
| | | | | 00002122 | $178.27 | 3.00 |
| | | Department Total - 32400 | | | $750.46 | 14.00 |
| 34200 | Fire Marshal | | | 00002103 | $5.88 | 0.08 |
| | | | | 00002101 | $1,005.06 | 15.49 |
| | | Department Total - 34200 | | | $1,010.94 | 15.57 |
| 35000 | Detention Center | | | 00000351 | $1,952.15 | 34.50 |
| | | | | 00001607 | $567.92 | 10.00 |
| | | | | 00000466 | $1,754.02 | 31.00 |
| | | | | 00000402 | $5,193.74 | 69.00 |
| | | | | 00000369 | $3,871.03 | 68.74 |
| | | | | 00000403 | $213.69 | 3.00 |
| | | | | 00000432 | $319.82 | 6.00 |

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 35000 | Detention Center | | | 00000342 | $1,551.57 | 30.00 |
| | | | | 00000463 | $3,388.30 | 65.75 |
| | | | | 00000387 | $142.21 | 2.74 |
| | | | | 00000475 | $1,157.97 | 22.50 |
| | | | | 00000431 | $155.66 | 3.00 |
| | | | | 00000454 | $2,691.24 | 39.00 |
| | | | | 00000394 | $827.09 | 16.00 |
| | | | | 00001590 | $629.16 | 12.50 |
| | | | | 00000366 | $2,630.31 | 56.00 |
| | | | | 00000478 | $3,822.91 | 74.00 |
| | | | | 00000399 | $2,871.96 | 36.00 |
| | | | | 00001601 | $1,404.26 | 28.00 |
| | | | | 00002015 | $581.88 | 11.00 |
| | | | | 00001602 | $1,396.90 | 28.00 |
| | | | | 00000331 | $1,007.36 | 13.00 |
| | | | | 00000400 | $1,847.16 | 26.00 |
| | | | | 00000857 | $47.22 | 1.00 |
| | | | | 00000456 | $2,409.17 | 34.00 |
| | | | | 00000334 | $5,658.35 | 82.50 |
| | | | | 00000328 | $1,161.17 | 15.00 |
| | | | | 00001497 | $48.74 | 1.00 |
| | | | | 00000455 | $3,331.68 | 48.50 |
| | | | | 00000382 | $2,497.91 | 54.50 |
| | | | | 00000392 | $284.42 | 6.00 |
| | | | | 00000368 | $1,204.93 | 25.50 |
| | | | | 00000439 | $755.69 | 16.00 |
| | | | | 00000467 | $329.96 | 7.00 |
| | | | | 00000349 | $494.73 | 10.50 |
| | | | | 00000360 | $751.92 | 16.00 |
| | | | | 00000401 | $4,531.87 | 68.00 |
| | | | | 00000457 | $1,156.84 | 24.50 |
| | | | | 00000388 | $1,812.94 | 38.50 |
| | | | | 00000429 | $472.26 | 10.00 |
| | | | | 00000347 | $6,323.84 | 138.50 |

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 35000 | Detention Center | | | 00000358 | $909.47 | 20.50 |
| | | | | 00000384 | $1,016.94 | 22.25 |
| | | | | 00000427 | $5,250.64 | 115.00 |
| | | | | 00001604 | $1,367.64 | 30.00 |
| | | | | 00000445 | $455.96 | 10.00 |
| | | | | 00001597 | $5,720.17 | 125.50 |
| | | | | 00000380 | $1,933.07 | 42.24 |
| | | | | 00000443 | $2,661.09 | 58.25 |
| | | | | 00000363 | $1,641.33 | 36.00 |
| | | | | 00000476 | $3,834.02 | 84.00 |
| | | | | 00000409 | $455.96 | 10.00 |
| | | | | 00000435 | $2,894.79 | 63.50 |
| | | | | 00000442 | $2,470.28 | 54.00 |
| | | | | 00001598 | $3,431.95 | 75.00 |
| | | | | 00001595 | $3,236.53 | 71.00 |
| | | | | 00000430 | $1,595.52 | 35.00 |
| | | | | 00000407 | $1,641.32 | 36.00 |
| | | | | 00000386 | $504.73 | 10.75 |
| | | | | 00000345 | $4,176.74 | 91.50 |
| | | | | 00000465 | $911.58 | 20.00 |
| | | | | 00000367 | $4,121.91 | 93.00 |
| | | | | 00000437 | $1,754.67 | 38.50 |
| | | | | 00001589 | $2,062.48 | 46.50 |
| | | | | 00000480 | $136.76 | 3.00 |
| | | | | 00001116 | $443.77 | 10.00 |
| | | | | 00000336 | $973.55 | 22.00 |
| | | | | 00000374 | $774.50 | 17.50 |
| | | | | 00000350 | $2,168.33 | 49.00 |
| | | | | 00000390 | $2,721.10 | 61.50 |
| | | | | 00000411 | $742.99 | 16.30 |
| | | | | 00000365 | $641.53 | 14.50 |
| | | | | 00000359 | $3,524.16 | 79.50 |
| | | | | 00000376 | $5,573.73 | 126.00 |
| | | | | 00000391 | $88.76 | 2.00 |

| Department | | | | Position Nbr | OT Earnings | OT Hrs |
|---|---|---|---|---|---|---|
| 35000 | Detention Center | | | 00000362 | $175.81 | 3.95 |
| | | | | 00000414 | $5,891.89 | 133.00 |
| | | | | 00001591 | $353.96 | 8.00 |
| | | | | 00000346 | $1,063.89 | 24.00 |
| | | | | 00001600 | $796.37 | 18.00 |
| | | | | 00000471 | $3,472.75 | 78.50 |
| | | | | 00000428 | $4,379.47 | 99.00 |
| | | | | 00000361 | $575.02 | 13.00 |
| | | | | 00000479 | $2,791.40 | 63.00 |
| | | | | 00000434 | $530.79 | 12.00 |
| | | | | 00000397 | $472.40 | 11.00 |
| | | | | 00000404 | $1,116.19 | 24.50 |
| | | | | 00000462 | $1,731.00 | 38.00 |
| | | | | 00000451 | $3,166.57 | 73.75 |
| | | | | 00000469 | $944.77 | 22.00 |
| | | | | 00000389 | $3,670.79 | 85.50 |
| | | | | 00002244 | $85.87 | 2.00 |
| | | | | 00002243 | $21.47 | 0.50 |
| | | | | 00000373 | $2,060.80 | 48.00 |
| | | | | 00000473 | $1,760.26 | 41.00 |
| | | | | 00001588 | $1,803.19 | 42.00 |
| | | | | 00000460 | $2,876.52 | 67.00 |
| | | Department Total - 35000 | | | $184,831.10 | 3,780.22 |
| 56000 | Parks | | | 00001091 | $1,194.46 | 19.50 |
| | | | | 00000057 | $420.00 | 14.00 |
| | | | | 00000804 | $1,625.63 | 29.00 |
| | | | | 00001900 | $1,302.79 | 33.00 |
| | | | | 00001181 | $790.95 | 17.85 |
| | | | | 00001448 | $91.99 | 2.14 |
| | | | | 00000807 | $581.43 | 11.00 |
| | | | | 00000815 | $278.66 | 7.50 |
| | | | | 00000798 | $1,295.58 | 26.00 |
| | | | | 00000817 | $1,182.68 | 30.00 |
| | | | | 00001975 | $2,966.38 | 54.50 |

| *Department* | | | | *Position Nbr* | *OT Earnings* | *OT Hrs* |
|---|---|---|---|---|---|---|
| 56000 | Parks | | | 00000812 | $471.08 | 12.31 |
| | | | | 00000796 | $911.00 | 18.75 |
| | | | | 00000803 | $16.46 | 0.43 |
| | | | | 00001188 | $930.00 | 31.00 |
| | | | | 00000811 | $841.90 | 15.50 |
| | | | | 00001976 | $229.61 | 6.00 |
| | | | | 00000818 | $382.44 | 10.00 |
| | | | | 00001938 | $340.50 | 10.00 |
| | | | | 00002058 | $900.00 | 30.00 |
| | | | | 00000808 | $773.69 | 18.00 |
| | | | | 00001570 | $208.13 | 7.50 |
| | | | | 00000799 | $255.77 | 7.50 |
| | | | | 00001189 | $783.75 | 27.50 |
| | | | | 00000809 | $270.59 | 7.50 |
| | | | | 00000056 | $1,093.50 | 40.50 |
| | | Department Total - 56000 | | | $20,138.97 | 486.98 |
| 71000 | RB South Service Center | | | 00000850 | $83.62 | 2.00 |
| | | Department Total - 71000 | | | $83.62 | 2.00 |
| 72000 | RB Central Service Center | | | 00000877 | $1,777.91 | 26.50 |
| | | | | 00000873 | $130.47 | 2.00 |
| | | | | 00000875 | $126.65 | 2.00 |
| | | | | 00000907 | $496.48 | 11.50 |
| | | | | 00000905 | $732.00 | 17.50 |
| | | Department Total - 72000 | | | $3,263.51 | 59.50 |
| **Total** | | | | | **$386,120.07** | **7,249.54** |

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.26.** **3/24/2026**

Deputy Constable Appointment - Constable Precinct 4

Upon request by Constable Precinct 4 James Brawner, approve the appointment of the below stated individual as a deputy constable for a recently vacated position:

Stephen Buchanan - Full Time - Sergeant Deputy Constable

JAMES BRAWNER
CONSTABLE

JON BAKER
CHIEF DEPUTY

BRAZORIA COUNTY CONSTABLES OFFICE
PRECINCT 4
121 N. 10TH WEST COLUMBIA, TEXAS 77486
979-345-2115

Commissioners Court
Brazoria County Courthouse
111 E. Locust
Angleton, Texas 77515

03/09/2026

RE: Confirmation of Deputy Constable for Precinct 4

Dear Court:

In accordance with Section 86.011 of the Texas Local Government Code, I request the Court confirm the appointment of the attached listed individual that will serve as a Deputy Constable for Precinct 4. The individual qualifies in the manner provided for a deputy sheriff.

1. Stephen Buchanan

Best Regards,

James Brawner
Brazoria County Precinct 4 Constable

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.27.** **3/24/2026**

MetLife Funding Agreement

Authorize entering into a Funding Agreement with MetLife pertaining to employee benefit funds.

Further, the County Judge is authorized to sign any and all documents to effectuate said Funding Agreement after review by the District Attorney's Office.

Further, a copy of this order be provided to Human Resources and County Auditor.

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.28.** **3/24/2026**

Deputy Constable Appointments - Constable Precinct 1

Upon request by Constable Precinct 1 Michael Fulton, approve the appointment of the below stated persons as deputy constables.

Joseph Giles - Non-paid Reserve Deputy Constable
Michalia Duncan - Non-paid Reserve Deputy Constable

**Brazoria County Constable Office Pct. 1**
**Constable Mike Fulton**
**202 Peach St., Suite 157**
**Lake Jackson, Texas 77566**

Commissioners Court
Brazoria County Courthouse
237 E. Locust Street
Angleton, TX 77515

Re: Confirmation of Reserve Non-Paid Deputy Constable for Precinct 1

Dear Court:

In accordance with Section 86.011 of the Texas Local Government Code, I request the Court confirm the appointment of the attached listed individuals that will serve as a Non-Paid Reserve Deputy Constable for Precinct 1.

1. Joseph A. Giles *(Currently a Commercial Airline Pilot)*
2. Michalia Duncan *(Currently a Civilian Forensic Investigator for the Texas Rangers)*

Best Regards,

Mike Fulton – Constable
Brazoria County Constable Office Pct. 1

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.29.** **3/24/2026**

Participation in Vessel Turn-In Program

The County is hereby authorized to participate with the Texas General Land Office (GLO), Texas Parks & Wildlife (TP&W), and Brazoria County Fire Fighters Association (BCFFA) in a “Vessel Turn-In Program.”

The County is authorized to provide locations to citizens to dispose of inoperable vessels under 26 feet long. The County is also authorized to transport the qualifying vessels for proper disposal.

The County is further authorized to distribute informative flyers concerning the “Vessel Turn-In Program.”

# Vessel Turn-In Program

Opportunity to Voluntarily Remove
Inoperable, Derelict Vessels

**April 6-9, 2026**

**8:00 AM – 5:00 PM**

**Brazoria County** has partnered with the **Texas General Land Office (GLO)**, **Texas Parks & Wildlife (TP&W),** and **Brazoria County Fire Fighters Association (BCFFA)** to offer county residents the opportunity to remove inoperable and derelict vessels through the **"Vessel Turn-In Program."**

Designed to provide owners with a free and voluntary method of disposal, the **Texas General Land Office** and **Texas Parks & Wildlife Department** will verify the boat qualifies for disposal, **Brazoria County Fire Fighters Association** ensures the removal of all fuel, oil, and batteries and **Brazoria County** will transport vessel for disposal. **The boat must be clear of waste and debris.**

You are encouraged to participate if you own a vessel less than 26' feet long in need of disposal. Longer boats may be accepted on a case-by-case basis. Please call regarding larger vessels. **The vessel must be brought to a drop-off location**.

## Brazoria County Drop-Off Locations:

**Brazoria County Precinct 1**
**Commissioner Jay Burridge**
1432 Highland Park Drive
Clute, Texas 77531
(979) 265-3953

**Brazoria County Precinct 4**
**Commissioner David Linder**
111 North 10th Street West
Columbia,Texas 77486
(979) 345-1130

For more information, please contact the GLO between the hours of 8-5 Monday through Friday at
(409) 332-9325 or 281-470-6597

# Oportunidad del **Programa de Entrega de Embarcaciones**
## Para Retirar Voluntariamente Embarcaciones Inoperativas y Abandonadas
## **Del 6 al 9 de abril de 2026**
## **De 8:00 AM a 5:00 PM**

**El Condado de Brazoria** se ha juntado con la **Oficina General de Tierras de Texas (GLO), el Departamento de Parques y Vida Silvestre de Texas (TPWD) y la Asociación de Bomberos del Condado de Brazoria (BCFFA)** para ofrecer a los residentes del condado la oportunidad de deshacerse de esas embarcaciones que ya no funcionan o están abandonadas, gracias al **"Programa de Entrega de Embarcaciones."**

Este programa está diseñado para darles a los dueños de embarcaciones una forma gratuita y voluntaria de deshacerse de ellas. **La Oficina General de Tierras de Texas** y el **Departamento de Parques y Vida Silvestre de Texas** van a verificar si la embarcación califica para la disposición. **La Asociación de Bomberos del Condado de Brazoria** se encarga de retirar todo el combustible, aceite y baterías, y el **Condado de Brazoria** se hace cargo de transportar la embarcación para desecharla. **La embarcación debe estar libre de basura y escombros.**

Si tiene una embarcación de menos de 26 pies que ya no usas y necesita ser retirada, te invitamos a participar. Las embarcaciones más grandes pueden ser aceptadas en casos específicos. Por favor, llame si tiene una embarcación más grande. La embarcación debe ser llevada a un lugar de entrega.

### Condado de Brazoria ubicaciones para dejar los barcos:

**Brazoria County Precinct 1**
**Commissioner Jay Burridge**
1432 Highland Park Drive
Clute, Texas 77531
(979) 864-1548

**Brazoria County Precinct 4**
**Commissioner David Linder**
111 North 10th Street West
Columbia, Texas 77486
(979) 345-1130

**Para más información, por favor comuníquese con el GLO entre las 8:00 AM y las 5:00 PM de lunes a viernes al (409) 332-9325 o al (281) 470-6597**

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.30.** **3/24/2026**

Advertise Bids for Mosquito Control Chemicals

Approval to advertise bids for “Mosquito Control Chemicals” for Brazoria County.

In addition, expenditures for the items will utilize funds from Mosquito Control’s approved fiscal year budget.

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.31.** **3/24/2026**

Amend Court Order H.36 Dated January 13, 2026 - Renew RFP #23-60 Disaster Recovery Services

Approval to amend Court Order H.36 dated January 13, 2026 - “Renew RFP #23-60 Disaster Recovery Services” in order to correct the expiration date from February 28, 2025 to February 28, 2026.

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.32.** **3/24/2026**

Renew Consolidated Crime Insurance Policy

Upon final review by the District Attorney's Office, approve the renewal for "Consolidated Crime Insurance Policy" from Arthur J. Gallagher & Co., in a not to exceed amount of $3,988.00. Policy period shall be March 31, 2026 to March 31, 2027.

Such expenditure will be funded by the County's general fund for Fiscal Year 2026 budget.

Further, that the County Judge is authorized to sign any documents or amendments related to this agreement in order to bind coverage for the renewal period; and that the final documents be authorized to attach to the Minutes.

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.33.** **3/24/2026**

Renew RFP #24-58 On-Site Employee Medical and Wellness Clinic Provider

Approval to renew with a price increase for “RFP #24-58 On-Site Employee Medical and Wellness Clinic Provider” to Concentra Health Services, Inc., of Addison, Texas for the second (2nd) year of a five (5) year contract, per the terms and conditions of the current contract which is set to expire on April 6, 2026 for an annual cost of $897,782.00 as per the attached.

The renewal term will be April 7, 2026 to April 6, 2027.

In addition, the expenditure for the renewal term will utilize approved County funds from Fiscal Year 2026.

Further, that the County Judge is authorized to sign any documents or amendments related to this agreement; and that the final documents be authorized to attach to the Minutes.

RFP #24-58 Summary

Approval to renew with a price increase for "RFP #24-58 On-Site Employee Medical and Wellness Clinic Provider" to Concentra Health Services, Inc., of Addison, Texas for the second (2nd) year of a five (5) year contract, per the terms and conditions of the current contract which is set to expire on April 6, 2026 for an annual cost of $897,782.00 as per the attached.

The 3% price increase for staffing rates reflects the rising employment-related costs. The estimated pass-through costs for the renewal term represents a billed at cost, without markup and will be based on utilization and operation needs throughout the year. Based on CPI and PPI reports, medical labor has increased ranging from 7.3% to 23%.

The initial pass-through costs when awarded the contract in the amount of $72,353 were based on projected utilization. As the contract has more than 9 months of actual operating data, the renewal projections better reflect the operation's true utilization and spend trends. The actual pass-through expenses incurred during the first 9 months calculate the average monthly cost and annualized that figure across a 12-month period. Based on that approach, Concentra projected annual pass-through costs at approximately $118,754.96. Per Concentra, the County will only be billed for actual expenses incurred, passed at cost and without markup.

| Estimated Labor Fees (Staffing) | Hourly | Monthly | Annual |
|---|---|---|---|
| Physician Oversight | n/a | $4,686.50 | $56,238 |
| Advanced Practice Clinician (NP/PA) - 1.25 FTE | $112.89 | $24,459.32 | $293,512 |
| License Vocational/Practical Nurse - 1 FTE | $50.13 | $8,688.88 | $104,267 |
| License Vocational/Practical Nurse - 1 FTE | $54.22 | $9,397.16 | $112,766 |
| **TOTAL LABOR FEES** | | **$47,232** | **$566,782** |
| **Estimated Ongoing Fixed Fees** | | **Monthly** | **Annual** |
| Hardware Use Fee | | $1,133.00 | $13,596 |
| Software Fee | | $2,291.75 | $27,501 |
| Management Fee | | $14,878.35 | $178,540 |
| **TOTAL ONGOING FIXED FEES** | | **$18,303** | **$219,637** |
| **Estimated Pass-Through Costs** | | **Monthly** | **Annual** |
| Medical Supplies | | $4,128.42 | $49,541.04 |
| Laboratory | | $4,563.88 | $54,766.53 |
| Phone/Office Supplies/Admin/Travel/Other | | $313.29 | $3,759.47 |
| Prescription Dispensing | | $274.63 | $3,295.60 |
| **TOTAL PASS-THROUGH COSTS** | | **$9,280.22** | **$111,362.64** |
| **TOTAL ESTIMATED COSTS** | | | **$897,782** |

U.S. BUREAU OF LABOR STATISTICS

# BLS Data Viewer

Permalink

Time Period: Start Year: 2023 End Year: 2025

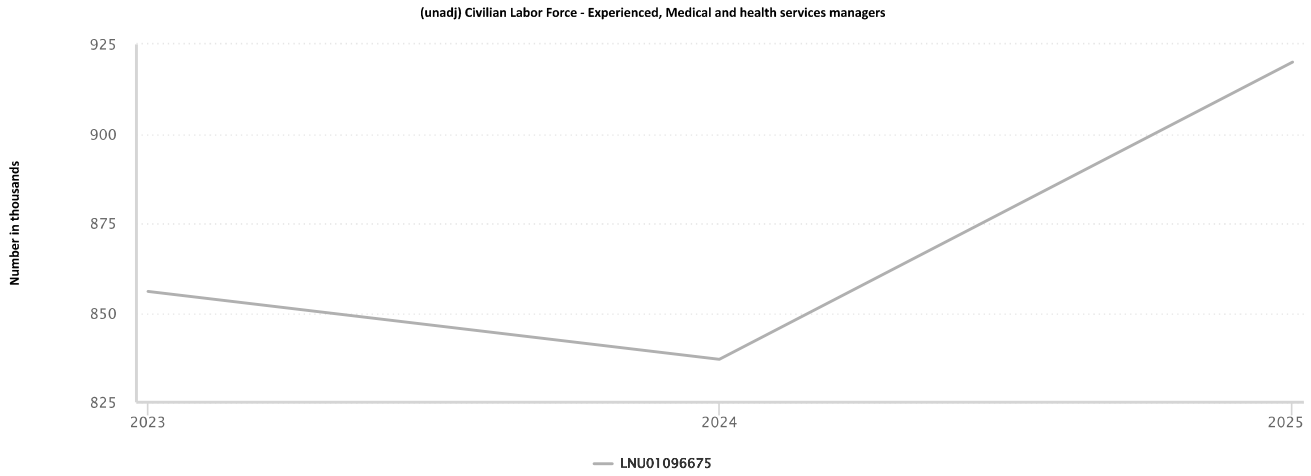
Net Monthly Changes:

- 1-Month Net Change
- 3-Month Net Change
- Month Net Change
- 12-Month Net Change

Percent Monthly Changes:

- 1-Month % Change
- 3-Month % Change
- 6-Month % Change
- 12-Month % Change

Update




Click and drag in the plot area to zoom in. Hover over chart to view data.
Source: U.S. Bureau of Labor Statistics.

Data extracted on: Feb 4, 2026 (12:39:14 PM)

**Latest Observation:**
Annual 2025
**920**

**Annual 2023 - Annual 2025**
Minimum Value: Annual 2024
**837**

Maximum Value: Annual 2025
**920**

**Data Availability:**
2023 - 2025

### Labor Force Statistics from the Current Population Survey

| | |
|---|---|
| **Series Title** | : (unadj) Civilian Labor Force - Experienced, Medical and health services managers |
| **Series ID** | : LNU01096675 |
| **Seasonality** | : Not Seasonally Adjusted |
| **Survey Name** | : Labor Force Statistics from the Current Population Survey |
| **Measure Data Type** | : Number in thousands |
| **Industry** | : All Industries |
| **Occupation** | : Medical and health services managers |
| **Labor Force Status** | : Civilian labor force |
| **Age** | : 16 years and over |
| **Ethnicity** | : All Origins |
| **Race** | : All Races |
| **Gender** | : Both Sexes |
| **Education or Training** | : All educational levels |
| **Labor Force Experience** | : Experienced |

.XLSX .CSV

| Year | Period | Label | Value |
|---|---|---|---|
| 2023 | A01 | 2023 Annual | 856 |
| 2024 | A01 | 2024 Annual | 837 |
| 2025 | A01 | 2025 Annual | 920 (11) |

Footnotes

(11) Annual estimates for 2025 are 11-month averages that exclude October. Data for October 2025 were not collected due to the federal government shutdown.

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U.S. BUREAU OF LABOR STATISTICS

# BLS Data Viewer

Permalink

Time Period: Start Year: 2023 End Year: 2025

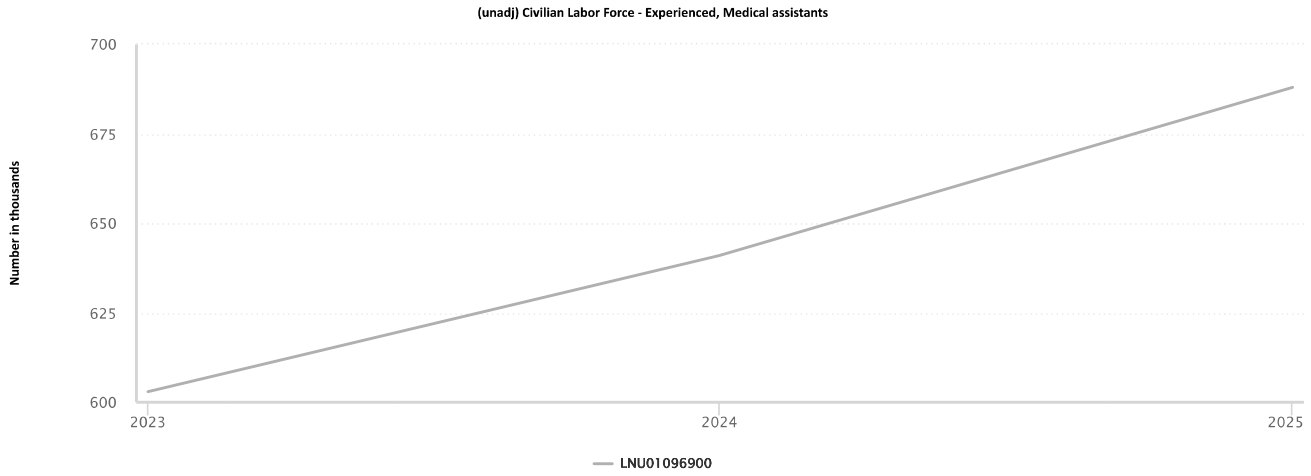
Net Monthly Changes:

- 1-Month Net Change
- 3-Month Net Change
- Month Net Change
- 12-Month Net Change

Percent Monthly Changes:

- 1-Month % Change
- 3-Month % Change
- 6-Month % Change
- 12-Month % Change

Update




Click and drag in the plot area to zoom in. Hover over chart to view data.
Source: U.S. Bureau of Labor Statistics.

Data extracted on: Feb 4, 2026 (12:39:05 PM)

**Latest Observation:**
Annual 2025
**688**

**Annual 2023 - Annual 2025**
Minimum Value: Annual 2023
**603**

Maximum Value: Annual 2025
**688**

**Data Availability:**
2023 - 2025

## Labor Force Statistics from the Current Population Survey

| | |
|---|---|
| **Series Title** | : (unadj) Civilian Labor Force - Experienced, Medical assistants |
| **Series ID** | : LNU01096900 |
| **Seasonality** | : Not Seasonally Adjusted |
| **Survey Name** | : Labor Force Statistics from the Current Population Survey |
| **Measure Data Type** | : Number in thousands |
| **Industry** | : All Industries |
| **Occupation** | : Medical assistants |
| **Labor Force Status** | : Civilian labor force |
| **Age** | : 16 years and over |
| **Ethnicity** | : All Origins |
| **Race** | : All Races |
| **Gender** | : Both Sexes |
| **Education or Training** | : All educational levels |
| **Labor Force Experience** | : Experienced |

.XLSX .CSV

| Year | Period | Label | Value |
|---|---|---|---|
| 2023 | A01 | 2023 Annual | 603 |
| 2024 | A01 | 2024 Annual | 641 |
| 2025 | A01 | 2025 Annual | 688 (11) |

Footnotes

(11) Annual estimates for 2025 are 11-month averages that exclude October. Data for October 2025 were not collected due to the federal government shutdown.

U.S. BUREAU OF LABOR STATISTICS

# BLS Data Viewer

Permalink

Time Period: Start Year: 2023 End Year: 2025

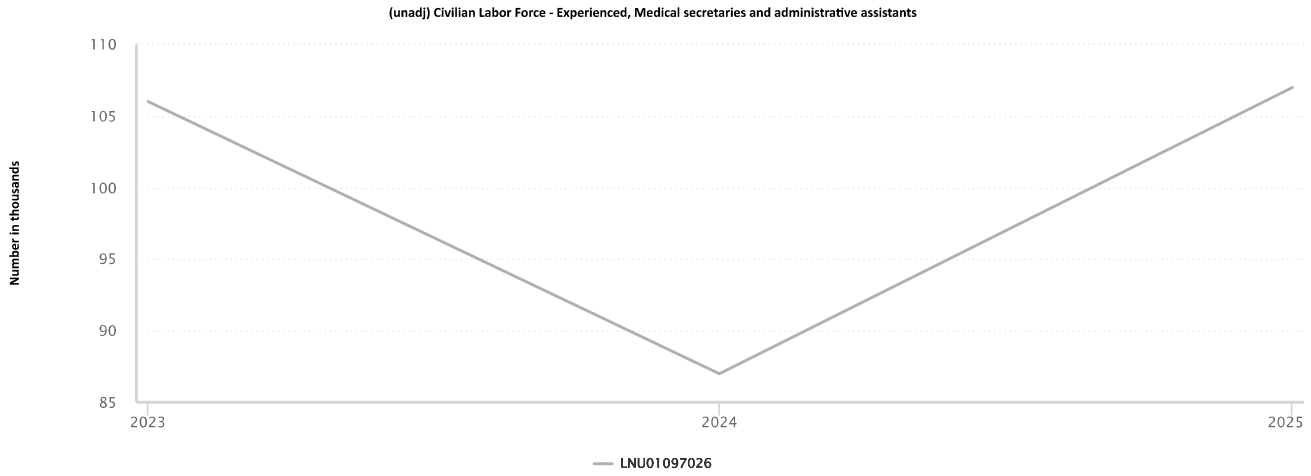
Net Monthly Changes:

- 1-Month Net Change
- 3-Month Net Change
- Month Net Change
- 12-Month Net Change

Percent Monthly Changes:

- 1-Month % Change
- 3-Month % Change
- 6-Month % Change
- 12-Month % Change

Update




Click and drag in the plot area to zoom in. Hover over chart to view data.
Source: U.S. Bureau of Labor Statistics.

Data extracted on: Feb 4, 2026 (12:38:53 PM)

**Latest Observation:**
Annual 2025
**107**

**Annual 2023 - Annual 2025**
Minimum Value: Annual 2024
**87**

Maximum Value: Annual 2025
**107**

**Data Availability:**
2023 - 2025

## Labor Force Statistics from the Current Population Survey

| | |
|---|---|
| **Series Title** | : (unadj) Civilian Labor Force - Experienced, Medical secretaries and administrative assistants |
| **Series ID** | : LNU01097026 |
| **Seasonality** | : Not Seasonally Adjusted |
| **Survey Name** | : Labor Force Statistics from the Current Population Survey |
| **Measure Data Type** | : Number in thousands |
| **Industry** | : All Industries |
| **Occupation** | : Medical secretaries and administrative assistants |
| **Labor Force Status** | : Civilian labor force |
| **Age** | : 16 years and over |
| **Ethnicity** | : All Origins |
| **Race** | : All Races |
| **Gender** | : Both Sexes |
| **Education or Training** | : All educational levels |
| **Labor Force Experience** | : Experienced |

.XLSX .CSV

| Year | Period | Label | Value |
|---|---|---|---|
| 2023 | A01 | 2023 Annual | 106 |
| 2024 | A01 | 2024 Annual | 87 |
| 2025 | A01 | 2025 Annual | 107 (11) |

Footnotes

(11) Annual estimates for 2025 are 11-month averages that exclude October. Data for October 2025 were not collected due to the federal government shutdown.

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# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.34.** **3/24/2026**

Name Change Amendment for TranSystems Corporation Consultants

Item pulled from Consent

**BRAZORIA COUNTY, TX**
**PSA for Engineering Services for Brazoria County Solar Road Reconstruction**

**AMENDMENT**

**DATE: MARCH 12, 2026**

Amendment to the above listed contract and Professional Service Agreements ("Amendment") by and between **BRAZORIA COUNTY, TX** ("County") and **GFT Infrastructure, Inc.** , the successor in interest to **TranSystems Corporation Consultants**

Recitals

WHEREAS, the County entered into the above listed Professional Service Agreement dated as follows:

- PSA for Engineering Services for Brazoria County Solar Road Reconstruction dated 2/28/2024

NOW THEREFORE, the parties hereby agree as follows:

1. Consent to Name Change. The County consents to the name change to **GFT Infrastructure, Inc.**

IN WITNESS WHEREOF, the parties have duly executed this Amendment on the date above written.

BRAZORIA COUNTY, TEXAS

_____

Name: _____

Title: _____

---

Company: GFT Infrastructure, Inc.

_____

Name: _____

Title: _____

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. I.1.** **3/24/2026**

Fiscal Year 2025 Annual Comprehensive Financial Report

That the Annual Comprehensive Financial Report for the fiscal year ending September 30, 2025 be approved and filed with the County Clerk.

# BRAZORIA COUNTY, TEXAS

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

For the Fiscal Year Ended
September 30, 2025

BRAZORIA COUNTY, TEXAS
AUDITOR'S OFFICE
BRAZORIA COUNTY COURTHOUSE
237 E. Locust, Ste 403
Angleton, Texas 77515

STATE OF TEXAS
COUNTY OF BRAZORIA

**BRAZORIA COUNTY, TEXAS**
*Annual Comprehensive Financial Report*
*For the Year Ended September 30, 2025*

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STATE OF TEXAS
COUNTY OF BRAZORIA

# INTRODUCTORY SECTION

STATE OF TEXAS
COUNTY OF BRAZORIA

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

TELEPHONE:
Courthouse (979) 864-1276
Brazosport (979) 388-1276
Houston (281) 756-1276

March 12, 2026

The Honorable Board of District Judges
The Honorable Commissioners' Court
The Citizens of Brazoria County, Texas

Greetings:

The Annual Comprehensive Financial Report of Brazoria County, Texas, for the fiscal year ended September 30, 2025, is submitted herewith in accordance with Chapter 114.025 of the Local Government Code. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants.

Management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, Brazoria County management has established a comprehensive internal control framework designed both to protect governmental assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Brazoria County's comprehensive framework, because the cost of internal controls should not outweigh their benefits, has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

KM&L, LLC, Certified Public Accountants, have issued an unmodified (clean) opinion on Brazoria County's financial statements for the year ended September 30, 2025, meaning the financial statements are fairly presented in all material respects. The independent auditor's report is located at the front of the financial section of this report.

The independent audit of the financial statements of Brazoria County was a part of a broader, federally mandated "Single Audit" which is required when an entity receives $1,000,000 or more in federal funding, and designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government's internal controls and compliance with legal requirements. Specific emphasis was placed on internal controls and compliance with laws and regulations involving the administration of federal awards. These reports are included in the single audit section of this report.

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

**PROFILE OF BRAZORIA COUNTY**

The County of Brazoria is located on the Gulf Coast of Texas and is referred to as "Where Texas Began". It takes its name from the Brazos River, which flows through it. Brazoria County became one of Texas original counties at independence in 1836. The County has a land area of 1,386 square miles. The decennial census levels in Texas determine which of the various State statutes apply to each particular Texas County. Neighboring counties are Matagorda, Wharton, Fort Bend, Harris and Galveston.

The County operates as specified under the Constitution of the State of Texas and Vernon's Texas Code Annotated, which provide for a Commissioners Court consisting of the County Judge and four Commissioners, one from each of four geographical precincts. The County Judge is elected for a term of four years and the Commissioners for four-year staggered terms. Policy-making authority is vested in the Commissioners Court and the Commissioners Court is responsible, among other things, for adopting the budget and for setting county policies.

The County provides a full range of services authorized by statute. Such services include general governmental functions such as recording and licensing, maintaining the county and district court systems, maintaining public facilities, ensuring public safety, maintaining public health and welfare, aiding conservation, and maintaining county roads and bridges.

The annual budget serves as the foundation for Brazoria County's financial planning and control. All departments of the County are required to submit budget requests to the Auditor's Office during May each year. The Auditor's Office then uses these requests as the starting point for developing a proposed budget. The proposed budget is then presented to the Commissioners Court for review. The Commissioners Court is required to hold public hearings on the proposed budget. The appropriated budget is prepared by fund, function (e.g., public safety), department and by the categories of salaries and benefits, operating expenditures, capital outlay and debt services. All transfers of appropriations, either between departments or within an individual department's budget, require the approval of the Commissioners Court. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

## FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Brazoria County operates.

### Local Economy

Brazoria County is one of Texas' most fertile agricultural areas, one of the regions more prolific fuel and mineral areas, and in recent decades, the location of one of the world's largest basic chemical manufacturing complexes. The primary economic bases of the county include chemical manufacturing, petroleum processing, offshore production maintenance services, diversified manufacturing including pacemakers and computer chips, biochemical and electronic industries, commercial fishing and agriculture. In addition, the area's deep waterway and port facilities, sports fishing services and tourism are major components of the county's economic base.

Brazoria County continues to experience strong growth in population and in its economic base. This is evident by the increases in new home sales, labor force and employment rate. Major industrial investments are also continuing within the County.

### Long-term Financial Planning

Brazoria County has adopted several financial management policies to provide guidelines to insure its long-term financial health. The General Fund Balance policy sets a level for reserve funds in the General Fund at 30% of operating expenditures. The Debt Management policy establishes guidelines for debt issuance, debt levels, appropriate types of debt to issue, and debt repayment schedules. These policies have been adopted in the last several years, and the County has remained in compliance with them.

### Relevant Financial Policies

Due to the County's large investment in capital projects financed by tax exempt bonded debt, Brazoria County has adopted a debt management policy and a compliance policy for the use and accounting for the proceeds from our debt issues. The debt management policy formalizes the types of debt the County will incur, the preferred method of selling our bonds, guidelines for refinancing existing debt, and the maximum levels of debt permissible. The compliance policy seeks to ensure that bond proceeds will be spent for permissible purposes, that debt proceeds will not be co-mingled with local funds, and that the County will meet its continuing disclosure and arbitrage rebate obligations.

### Major Initiatives

The long-term financial plans of the County include multiple capital projects. In 2018, the County purchased land and building for future Courthouse Campus expansion. Planning consultants presented a Courthouse Campus Master plan in 2019. Design was completed in 2021; construction began in early 2022 and although presently on-going, is nearing completion. Various other projects are in progress including other building projects, multiple roads, bridges, and Park enhancements.

As part of future planning, the Commissioners' Court created the Brazoria County Toll Road Authority (BCTRA) in December, 2003. BCTRA is charged with the planning, construction, and operation of the SH288 managed toll lanes. The construction bid was awarded in 2017 and construction was finalized in 2020. The Brazoria County Expressway opened for use to the general public free of charge on November 16, 2020, and tolling began on November 30, 2020. This project added two lanes in each direction and runs from CR58 near Manvel and extends north to Beltway 8. Pre-development is ongoing on the new extension of the Expressway, which will extend from County Road 58 to County Road 56 for approximately 6 miles. Construction is estimated to start in June 2026. Revenues generated are currently being used to completely fund operations and are anticipated to be used to retire a portion of the debt and/or to fund future improvements.

**Tax Abatements**
Brazoria County is party to several tax abatements. Completed applications, which contain a cost/benefit analysis for each project, can be found on the County website. We are continuing to actively work on increasing the included amount of GFOA-recommended detail and explanation about the County's tax abatements.

## 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 Brazoria County for its annual comprehensive financial report for the fiscal year ended September 30, 2024. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report, whose contents conform to program standards. Such ACFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The County has received this prestigious award for the last 30 consecutive fiscal years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the County Auditor's Office. I want to express my appreciation to all staff members who have assisted in the maintenance of the accounting records of the County, and to the members of the Commissioners' Court for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

Kaysie Stewart
County Auditor

Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

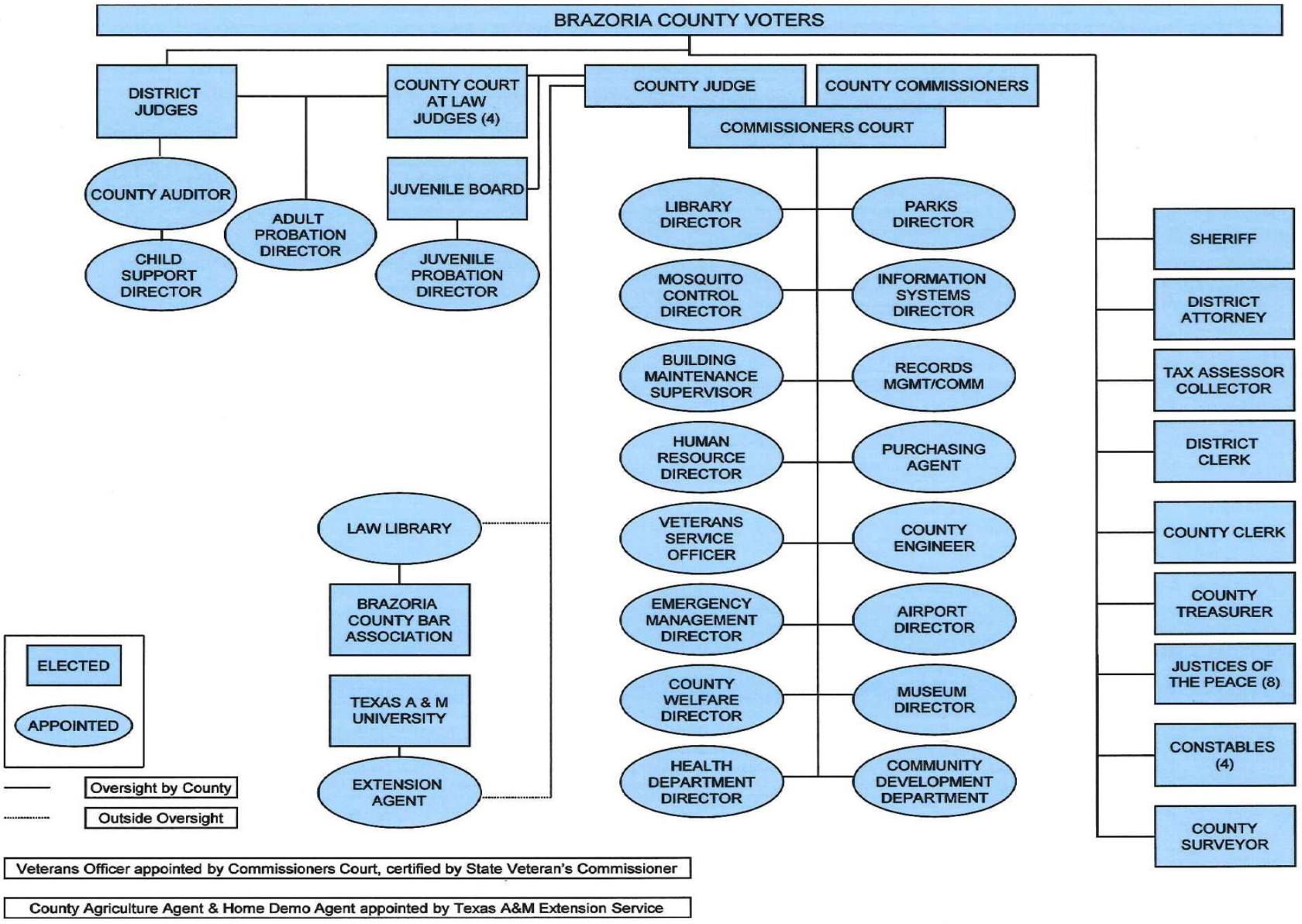
**Brazoria County**
**Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morrill

Executive Director/CEO


BRAZORIA COUNTY VOTERS
DISTRICT JUDGES
COUNTY COURT AT LAW JUDGES (4)
COUNTY JUDGE
COUNTY COMMISSIONERS
COMMISSIONERS COURT
COUNTY AUDITOR
CHILD SUPPORT DIRECTOR
ADULT PROBATION DIRECTOR
JUVENILE BOARD
JUVENILE PROBATION DIRECTOR
LIBRARY DIRECTOR
MOSQUITO CONTROL DIRECTOR
BUILDING MAINTENANCE SUPERVISOR
HUMAN RESOURCE DIRECTOR
VETERANS SERVICE OFFICER
EMERGENCY MANAGEMENT DIRECTOR
COUNTY WELFARE DIRECTOR
HEALTH DEPARTMENT DIRECTOR
PARKS DIRECTOR
INFORMATION SYSTEMS DIRECTOR
RECORDS MGMT/COMM
PURCHASING AGENT
COUNTY ENGINEER
AIRPORT DIRECTOR
MUSEUM DIRECTOR
COMMUNITY DEVELOPMENT DEPARTMENT
SHERIFF
DISTRICT ATTORNEY
TAX ASSESSOR COLLECTOR
DISTRICT CLERK
COUNTY CLERK
COUNTY TREASURER
JUSTICES OF THE PEACE (8)
CONSTABLES (4)
COUNTY SURVEYOR
LAW LIBRARY
BRAZORIA COUNTY BAR ASSOCIATION
TEXAS A & M UNIVERSITY
EXTENSION AGENT
ELECTED
APPOINTED
Oversight by County
Outside Oversight
Veterans Officer appointed by Commissioners Court, certified by State Veteran's Commissioner
County Agriculture Agent & Home Demo Agent appointed by Texas A&M Extension Service

GOVERNING BODY

Honorable L.M. “Matt” Sebesta, Jr., County Judge

Jay Burridge, Commissioner, Precinct 1

Ryan Cade, Commissioner, Precinct 2

Stacy Adams, Commissioner, Precinct 3

David Linder, Commissioner, Precinct 4

OTHER PRINCIPAL OFFICIALS

Kristin Bulanek, Tax Assessor-Collector

Kaysie Stewart, County Auditor

Angela Dees, County Treasurer

Joyce Hudman, County Clerk

Cassandra Tigner, District Clerk

Tom Selleck, District Attorney

Mary Shine, District Attorney - Chief Civil Division

Bo Stallman, Sheriff

STATE OF TEXAS
COUNTY OF BRAZORIA

# FINANCIAL SECTION

STATE OF TEXAS
COUNTY OF BRAZORIA

KM&L
CERTIFIED PUBLIC ACCOUNTANTS

# Independent Auditor's Report

To the Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

## Report on the Audit of the Financial Statements

### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brazoria County, Texas (the "County"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2025, 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.

### *Basis for Opinions*

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

The Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, required pension schedules and required OPEB schedules on pages 5 through 19 and pages 98 through 109 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, the Financial Data Schedules as required by the Housing and Urban Development, the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the schedule of expenditures of state awards as required by the Texas Grant Management Standards are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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, the Financial Data Schedules as required by the Housing and Urban Development Department, the schedule of expenditures of federal awards and the schedule of expenditures of state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

***Other Information***

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

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2026, 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 solely 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 the effectiveness of the County's 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 County's internal control over financial reporting and compliance.

***KM&L, LLC***

Lake Jackson, Texas
March 12, 2026

As management of Brazoria 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, 2025. 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 - iv 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 for governmental and business-type activities by $ 605,195,983 and $ 8,683,283 (net position), respectively. Of this amount, the governmental activities reported an unrestricted net position of $ 5,179,378, which may be used to meet the government's ongoing obligations to citizens and creditors within the County's fund designations. The business-type activities reported a deficit unrestricted net position of $ 2,859,855.

- The County's total net position increased for governmental activities by $ 48,554,186 and decreased for business-type activities by $ 1,287,465.

- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of $ 131,211,814. 36.40% of this total amount, $ 47,754,692 (unassigned fund balance) is available for use within the County's fund designation. The County's enterprise fund reported ending net position of $ 8,748,999. The amount of $ 2,794,139 is a deficit unrestricted net position.

- At the end of the current fiscal year, unassigned fund balance for the general fund was $ 47,761,419 or 26.88% of the 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 are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to 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 s*tatement of net position* presents information on all of the County's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between the two 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 s*tatement of activities* presents information showing how the County's net position changed during the fiscal year. All changes in net position are reported when 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 the future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The *governmental activities* of the County include general administration, judicial and legal, financial administration, elections, public facilities, public safety, corrections, public transportation, health and welfare, public assistance, culture and recreation, conservation, environmental protection, and community development. The *business-type activities* of the County include airport operations.

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 one blended component unit consists of the Brazoria County Industrial Development Corporation. The County's one discretely presented component unit consists of the Brazoria County Toll Road Authority.

The government-wide financial statements can be found on pages 22 through 25 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, like other state and local governments, 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 current sources and uses 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 funds balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances, provides reconciliations to facilitate this comparison between governmental funds and governmental activities.

The County maintains one hundred thirty-six (136) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road & Bridge Fund and the American Rescue Plan 2021 CLFRF Fund; all of which are considered to be major funds. Data from the other one hundred thirty-three (133) funds are combined into a single, aggregated presentation. Individual fund data for each of these other governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental funds financial statements can be found on pages 26 through 29 of this report.

- **Proprietary Funds.** The County maintains two categories of *proprietary funds*. The *enterprise fund* is used to report the same functions presented as *business-type activities* in government-wide financial statements. The County uses an *enterprise fund* to account for its airport operations. The second type of proprietary fund is the *internal service fund.* Internal service funds are an accounting device used to accumulate and allocate costs of its self-funded health insurance, liability insurance, and health clinic internally among various funds and functions. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary funds financial statements can be found on pages 30 through 35 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 operations. The County is the trustee, or *fiduciary*, for these funds and is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position that can be found on pages 36 through 37.

**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 the financial statements can be found on pages 40 through 95 of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. Required supplementary information can be found on pages 98 through 109 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented following the required supplementary information on pensions. Combining and individual statements and schedules can be found on pages 130 through 246 of this report.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $ 613,879,266 as of September 30, 2025.

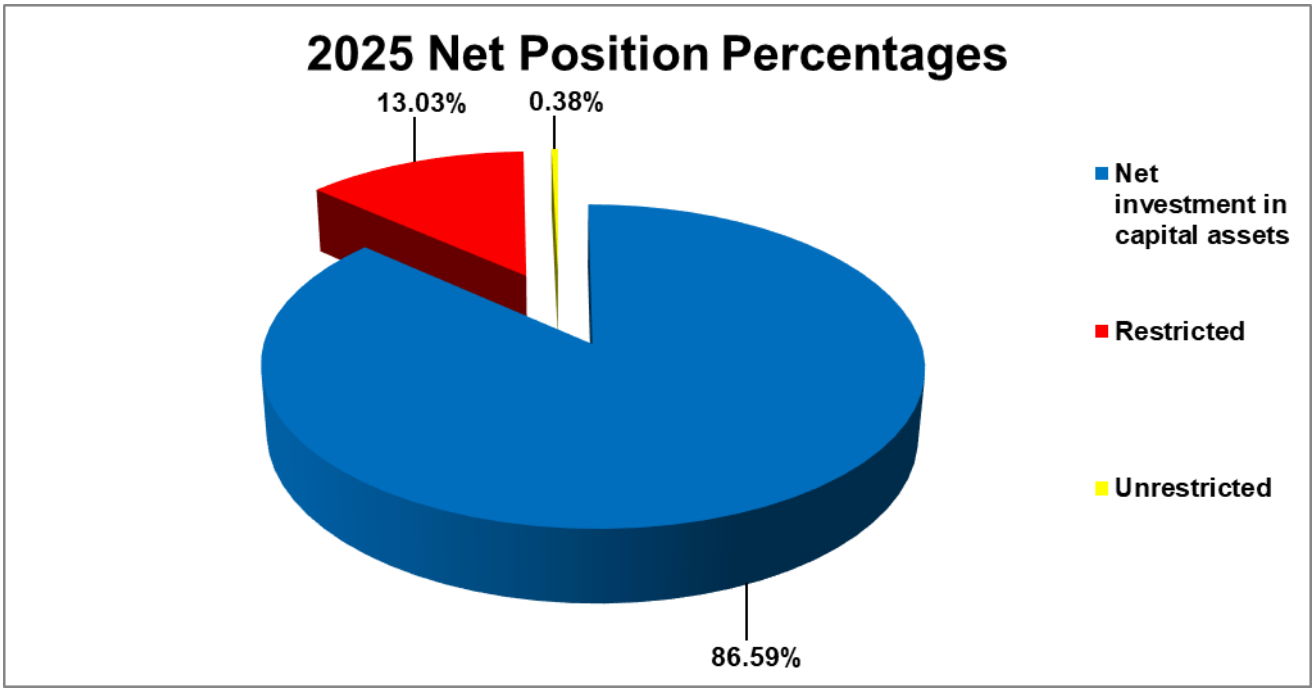
The largest portion of the County's net position, $ 531,491,634 (86.59%) reflects its investments in capital assets (e.g., land; land improvements; buildings and improvements; furniture, equipment and vehicles; subscription based IT assets, runways, taxiways and aprons; infrastructure; and construction in progress), less any debt used to acquire those assets that is still outstanding. The County uses capital assets to provide service 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.

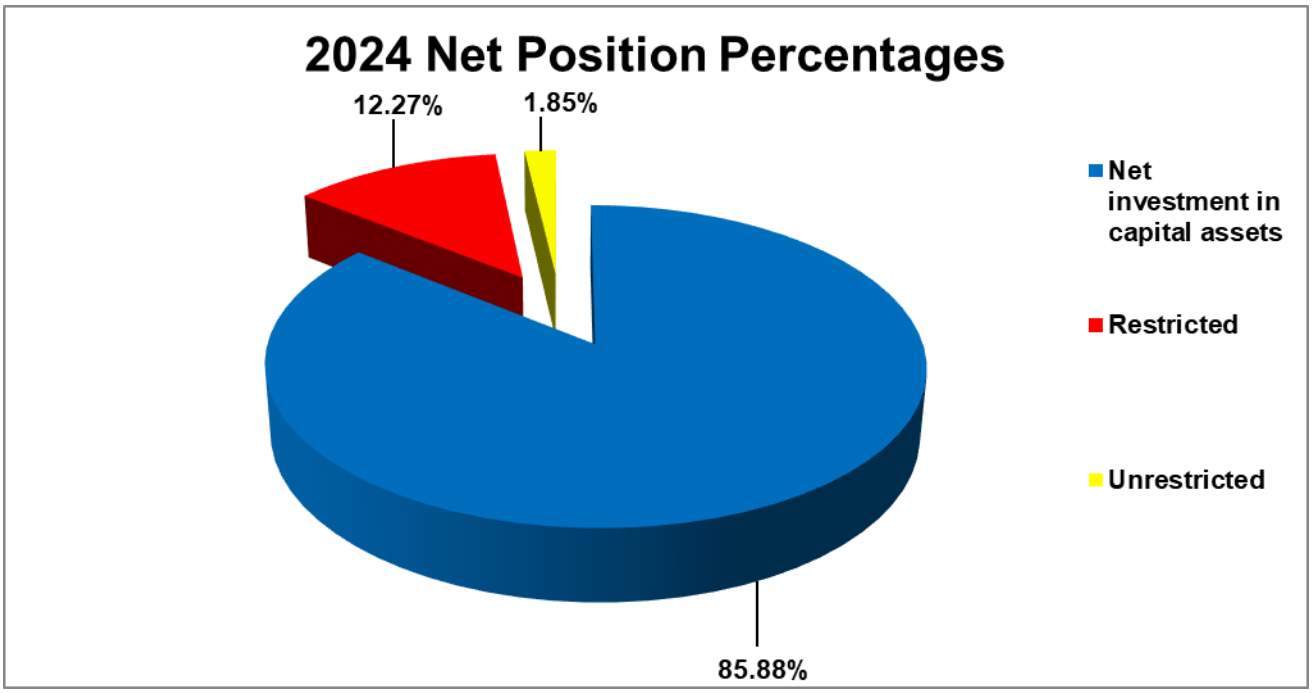
**BRAZORIA COUNTY'S NET POSITION**

| | Governmental Activities | | Business-Type Activities | | Totals | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Assets: | | | | | | |
| Current and other assets | $ 209,898,167 | $ 239,550,709 | $ ( 288,481 ) | $ 48,341 | $ 209,609,686 | $ 239,599,050 |
| Capital assets | 655,672,246 | 613,885,584 | 11,537,364 | 12,435,600 | 667,209,610 | 626,321,184 |
| Total assets | 865,570,413 | 853,436,293 | 11,248,883 | 12,483,941 | 876,819,296 | 865,920,234 |
| Total deferred outflows of resources | 23,179,398 | 31,819,767 | 198,014 | 274,960 | 23,377,412 | 32,094,727 |
| Liabilities: | | | | | | |
| Current and other liabilities | 57,139,469 | 86,432,853 | 195,047 | 195,696 | 57,334,516 | 86,628,549 |
| Long-term liabilities | 212,235,774 | 234,114,153 | 725,163 | 763,527 | 212,960,937 | 234,877,680 |
| Total liabilities | 269,375,243 | 320,547,006 | 920,210 | 959,223 | 270,295,453 | 321,506,229 |
| Total deferred inflows of resources | 14,178,585 | 8,067,257 | 1,843,404 | 1,828,930 | 16,021,989 | 9,896,187 |
| Net Position: | | | | | | |
| Net investment in capital assets | 519,954,270 | 474,184,383 | 11,537,364 | 12,435,600 | 531,491,634 | 486,619,983 |
| Restricted | 80,062,335 | 69,530,689 | 5,774 | - | 80,068,109 | 69,530,689 |
| Unrestricted | 5,179,378 | 12,926,725 | ( 2,859,855 ) | ( 2,464,852 ) | 2,319,523 | 10,461,873 |
| Total net position | $ 605,195,983 | $ 556,641,797 | $ 8,683,283 | $ 9,970,748 | $ 613,879,266 | $ 566,612,545 |

An additional portion of the County's net position of $ 80,068,109 (13.03%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of $ 2,319,523 (0.38%) may be used to meet the government's ongoing obligations to citizens and creditors.

As of September 30, 2025, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate categories-governmental and business-type activities, with the exception of the deficit unrestricted net position in the business-type activities of $ 2,859,855, caused primarily by losses on operations.



**Analysis of the County's Operations.** Overall the County had an increase in net position of $ 47,266,721. Governmental activities reported an increase in net position of $ 48,554,186, while the business-type activities reported a decrease in net position of $ 1,287,465. The reason for the increase of net position in the governmental activities primarily relates to capital assets balances. Net investment in capital assets balances increased by $ 45,837,639 substantially due to the acceptance of roads to the County road system of $ 19,556,145, the use of $ 10,542,653 from certificates of obligation bonds for the Courthouse Campus Expansion, the receipt of grant funds such as the U.S. Department of Transportation - Highway Planning and Construction Program of $ 2,710,666 for road projects, and the utilization of Coronavirus State and Local Fiscal Recovery Funds for capital assets of $ 10,455,964. Unrestricted net position in the governmental activities decreased $ 7,747,347, primarily due to the utilization of unrestricted funds to supplement the construction of the Courthouse Campus Expansion Project. The reason for the decrease of net position in the business-type activities of $ 1,287,465 primarily relates to the current year depreciation expense of $ 1,066,243.

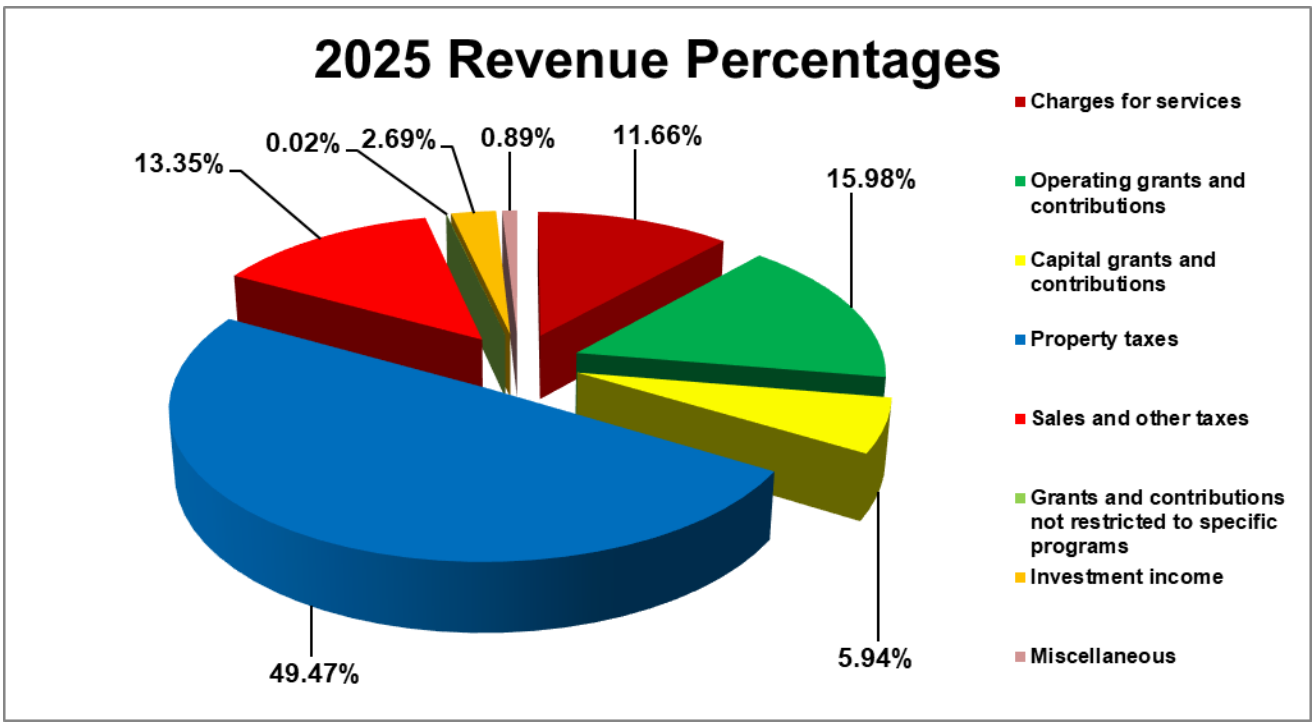
The following table provides a summary of the County's operations for the years ended September 30, 2025 and 2024:

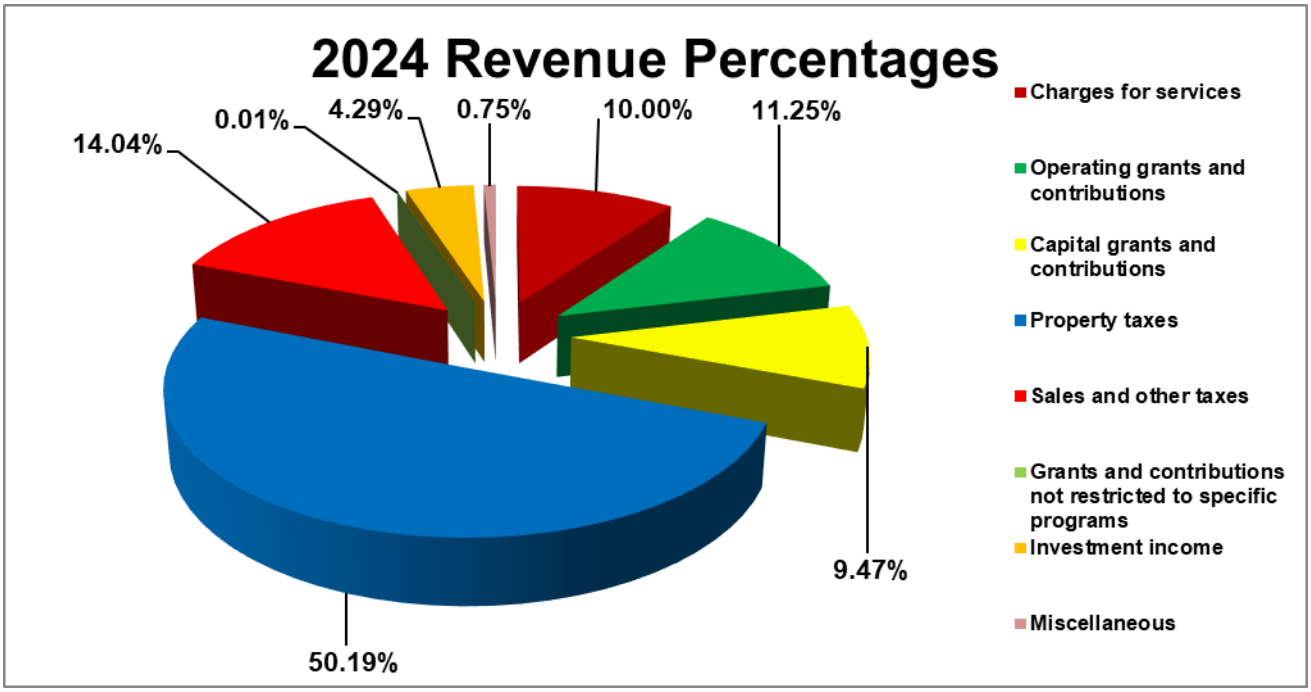
**BRAZORIA COUNTY'S CHANGES IN NET POSITION**

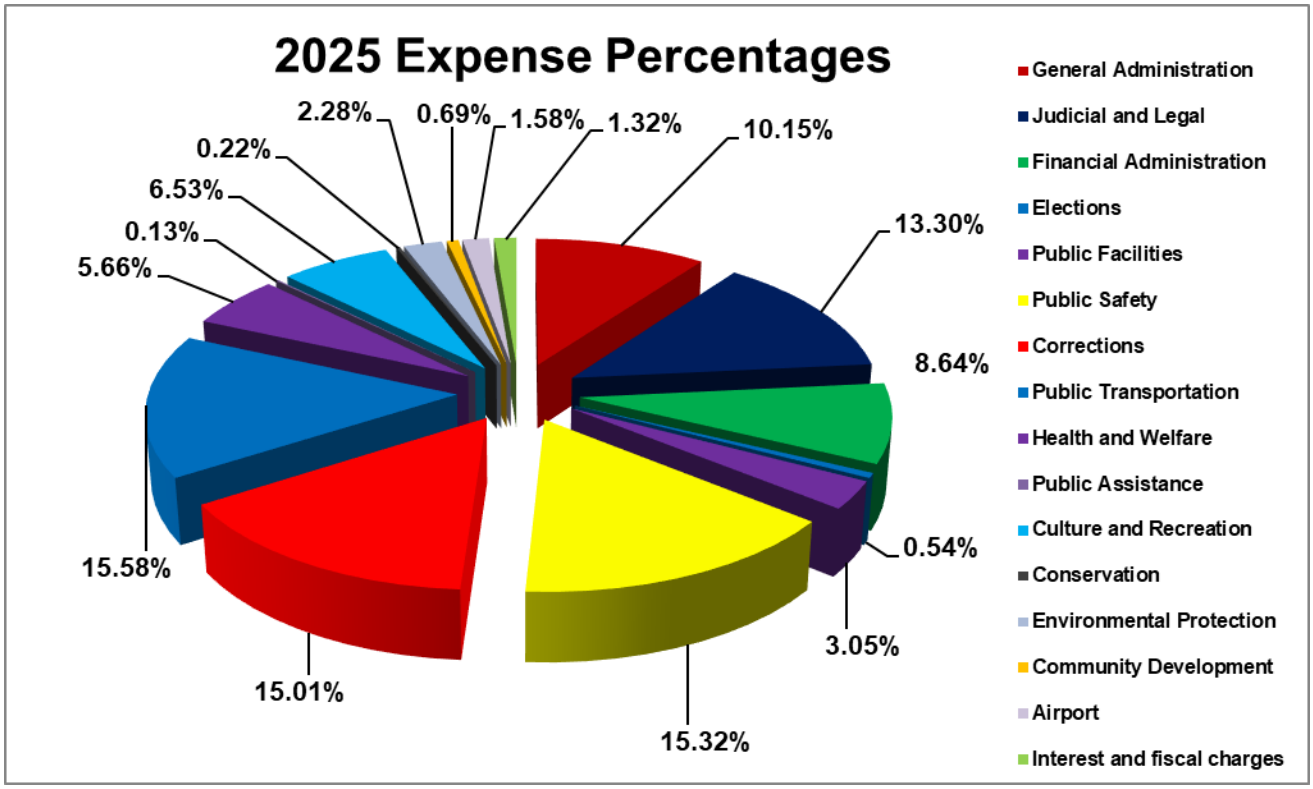
| | Governmental Activities | | Business-Type Activities | | Totals | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Revenues: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for services | $ 35,501,933 | $ 27,210,823 | $ 3,091,634 | $ 4,225,008 | $ 38,593,567 | $ 31,435,831 |
| Operating grants and contributions | 52,808,365 | 35,293,808 | 100,000 | 103,865 | 52,908,365 | 35,397,673 |
| Capital grants and contributions | 19,673,982 | 29,776,625 | - | - | 19,673,982 | 29,776,625 |
| General Revenues: | | | | | | |
| Property taxes | 163,769,462 | 157,809,305 | - | - | 163,769,462 | 157,809,305 |
| Sales and other taxes | 44,182,003 | 44,144,606 | - | - | 44,182,003 | 44,144,606 |
| Grants and contributions not restricted to specific programs | 78,706 | 19,446 | - | - | 78,706 | 19,446 |
| Investment income | 8,914,702 | 13,490,556 | - | - | 8,914,702 | 13,490,556 |
| Miscellaneous | 2,951,514 | 2,355,430 | - | - | 2,951,514 | 2,355,430 |
| Total revenues | 327,880,667 | 310,100,599 | 3,191,634 | 4,328,873 | 331,072,301 | 314,429,472 |

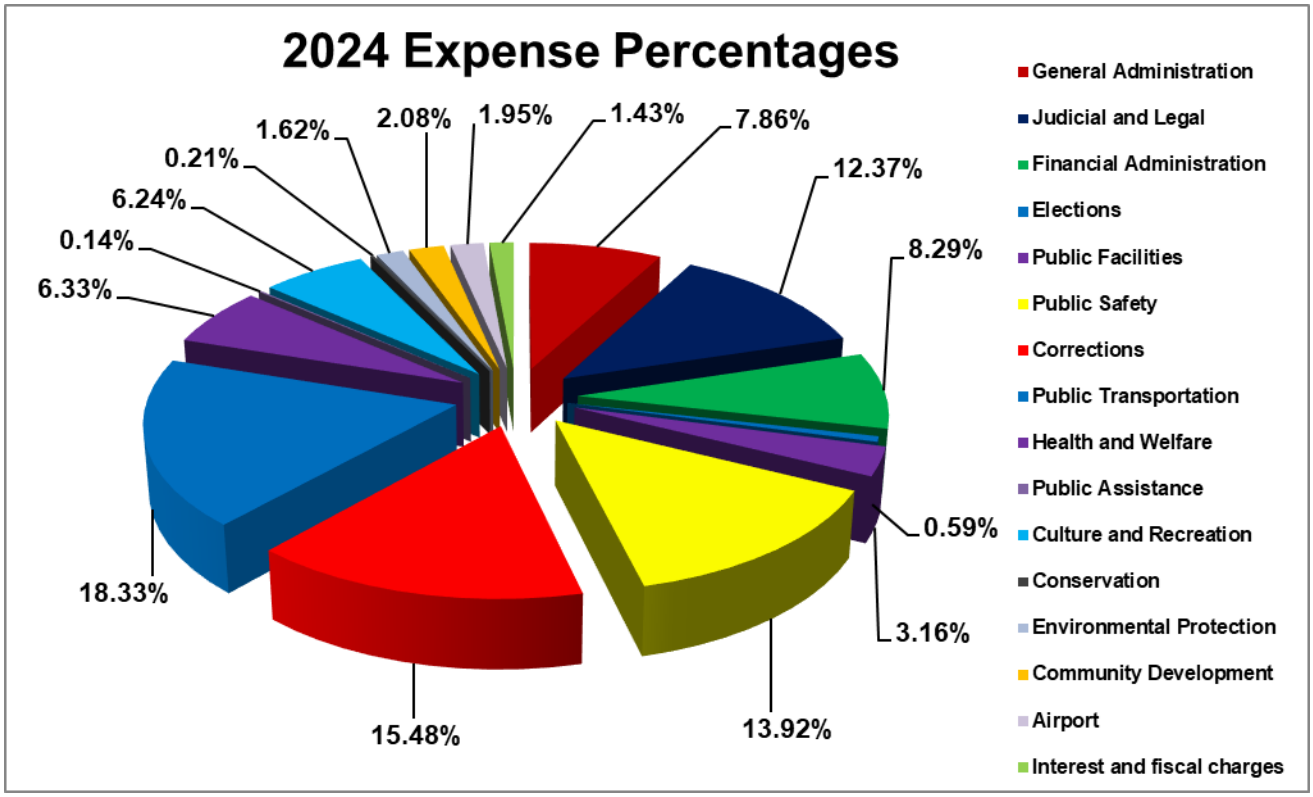
(continued)

| | Governmental Activities | | Business-Type Activities | | Totals | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Expenses: | | | | | | |
| General administration | $ 28,802,374 | $ 21,665,051 | $ - | $ - | $ 28,802,374 | $ 21,665,051 |
| Judicial and legal | 37,747,307 | 34,097,682 | - | - | 37,747,307 | 34,097,682 |
| Financial administration | 24,526,553 | 22,851,499 | - | - | 24,526,553 | 22,851,499 |
| Elections | 1,537,361 | 1,621,939 | - | - | 1,537,361 | 1,621,939 |
| Public facilities | 8,652,104 | 8,714,447 | - | - | 8,652,104 | 8,714,447 |
| Public safety | 43,479,373 | 38,352,983 | - | - | 43,479,373 | 38,352,983 |
| Corrections | 42,603,491 | 42,646,835 | - | - | 42,603,491 | 42,646,835 |
| Public transportation | 44,211,248 | 50,507,024 | - | - | 44,211,248 | 50,507,024 |
| Health and welfare | 16,064,277 | 17,441,978 | - | - | 16,064,277 | 17,441,978 |
| Public assistance | 370,800 | 370,800 | - | - | 370,800 | 370,800 |
| Culture and recreation | 18,534,687 | 17,185,464 | - | - | 18,534,687 | 17,185,464 |
| Conservation | 633,539 | 585,450 | - | - | 633,539 | 585,450 |
| Environmental protection | 6,461,626 | 4,472,879 | - | - | 6,461,626 | 4,472,879 |
| Community development | 1,951,543 | 5,737,878 | - | - | 1,951,543 | 5,737,878 |
| Airport | - | - | 4,479,099 | 5,358,295 | 4,479,099 | 5,358,295 |
| Interest and fiscal charges | 3,750,198 | 3,936,369 | - | - | 3,750,198 | 3,936,369 |
| Total expenses | 279,326,481 | 270,188,278 | 4,479,099 | 5,358,295 | 283,805,580 | 275,546,573 |
| Change in net position | 48,554,186 | 39,912,321 | ( 1,287,465 ) | ( 1,029,422 ) | 47,266,721 | 38,882,899 |
| Net position - beginning | 556,641,797 | 516,729,476 | 9,970,748 | 11,000,170 | 566,612,545 | 527,729,646 |
| Net position - ending | $ 605,195,983 | $ 556,641,797 | $ 8,683,283 | $ 9,970,748 | $ 613,879,266 | $ 566,612,545 |


2025 Revenue Percentages
13.35%
0.02%
2.69%
0.89%
11.66%
15.98%
49.47%
5.94%
Charges for services
Operating grants and contributions
Capital grants and contributions
Property taxes
Sales and other taxes
Grants and contributions not restricted to specific programs
Investment income
Miscellaneous


2024 Revenue Percentages
14.04%
0.01%
4.29%
0.75%
10.00%
11.25%
50.19%
9.47%
Charges for services
Operating grants and contributions
Capital grants and contributions
Property taxes
Sales and other taxes
Grants and contributions not restricted to specific programs
Investment income
Miscellaneous


2025 Expense Percentages
2.28%
0.69%
1.58%
1.32%
10.15%
0.22%
6.53%
0.13%
5.66%
13.30%
8.64%
0.54%
3.05%
15.58%
15.01%
15.32%
General Administration
Judicial and Legal
Financial Administration
Elections
Public Facilities
Public Safety
Corrections
Public Transportation
Health and Welfare
Public Assistance
Culture and Recreation
Conservation
Environmental Protection
Community Development
Airport
Interest and fiscal charges


2024 Expense Percentages
1.62%
2.08%
1.95%
1.43%
7.86%
0.21%
12.37%
6.24%
8.29%
0.14%
6.33%
0.59%
3.16%
18.33%
15.48%
13.92%
General Administration
Judicial and Legal
Financial Administration
Elections
Public Facilities
Public Safety
Corrections
Public Transportation
Health and Welfare
Public Assistance
Culture and Recreation
Conservation
Environmental Protection
Community Development
Airport
Interest and fiscal charges

## Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the County's governmental funds is to provide information on 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 a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $ 131,211,814. The unassigned fund balance of $ 47,754,692 constitutes 36.40% of ending fund balance. The remainder of the fund balance is categorized as 1) nonspendable $ 5,346,728, 2) restricted $ 74,542,289, and 3) committed $ 3,568,105.

Fund balance of the General Fund decreased by $ 5,189,963; the Road & Bridge Fund increased by $ 7,872,595; the American Rescue Plan 2021 CLFRF Fund had no change in fund balance; and, other governmental funds increased by $ 74,262. General Fund decreased due to the transfer of funds for the 2021 Certificate of Obligation C & M Fund to supplement the Courthouse Campus Expansion Project after all Series 2021 bond proceeds were utilized. Road & Bridge Fund increased from reduced spending compared to budgeted amounts. For the American Rescue Plan 2021 CLFRF Fund, the County recognized grant revenue to the extent of authorized expenditures resulting in no change in fund balance. The other governmental funds increase involved multiple non-major funds including special revenue, debt service and capital projects funds.

**Proprietary funds.** The County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The enterprise fund is used to account for airport operations. Net position at September 30, 2025 amounted to $ 8,748,999. Total net position decreased $ 1,246,544 (approximately 12.47%), and the decrease was primarily due to the depreciation expense.

**General Fund Budgetary Highlights.** Over the course of the year, the County recommended and the Commissioners approved several revisions to budgeted revenue and appropriations. Differences between the original budget and the final amended budget was $ 0.69 million increase in estimated revenues, and an $ 11.94 million increase in appropriations and were primarily for the following:

- The $ 2.2 million increase in interest revenue.
- The $ 5.1 million increase in issuance of Subscription Based Information Technology Arrangements revenue.
- The $ 2.5 million re-appropriation of funds for prior year-end encumbrances.
- The $ 1.8 million in detention center costs for increased payroll and facility water supply project.
- The $ 1.0 million in sheriff's office costs for increased payroll.
- The $ 1.1 million for indigent court costs associated with increased judicial activity.
- The $ 5.1 million for Subscription Based Information Technology Arrangements expenditures.

During the year, total revenues were less than budgetary estimates and expenditures were less than budgetary estimates. Major variances included:

- Interest revenue exceeded budgetary estimates.
- Expenditures in most governmental functions were less than final budgets with a noteworthy decrease in indigent health care.

**Capital Assets**

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2025, amounts to $ 667,209,610 (net of accumulated depreciation/amortization). This investment in capital assets includes land; land improvements; buildings and improvements; furniture, equipment and vehicles; runways, taxiways and aprons; infrastructure; and construction in progress.

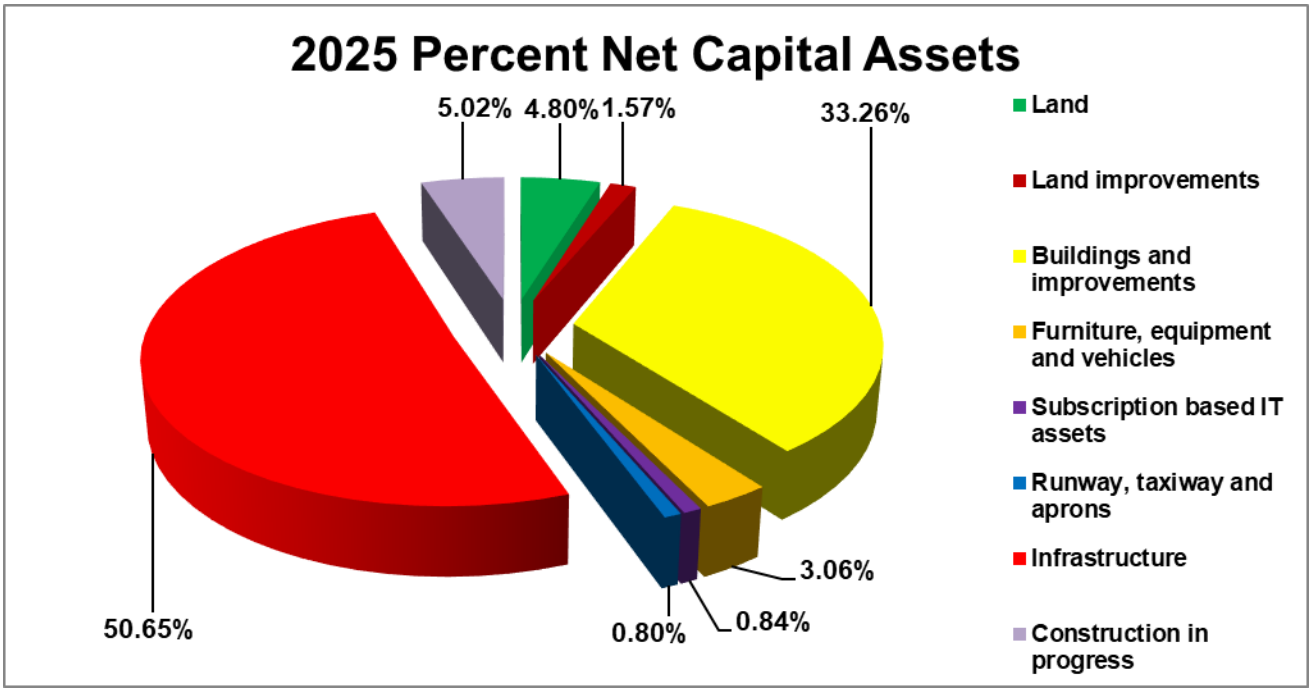
Major capital asset events during the current fiscal year included the following:

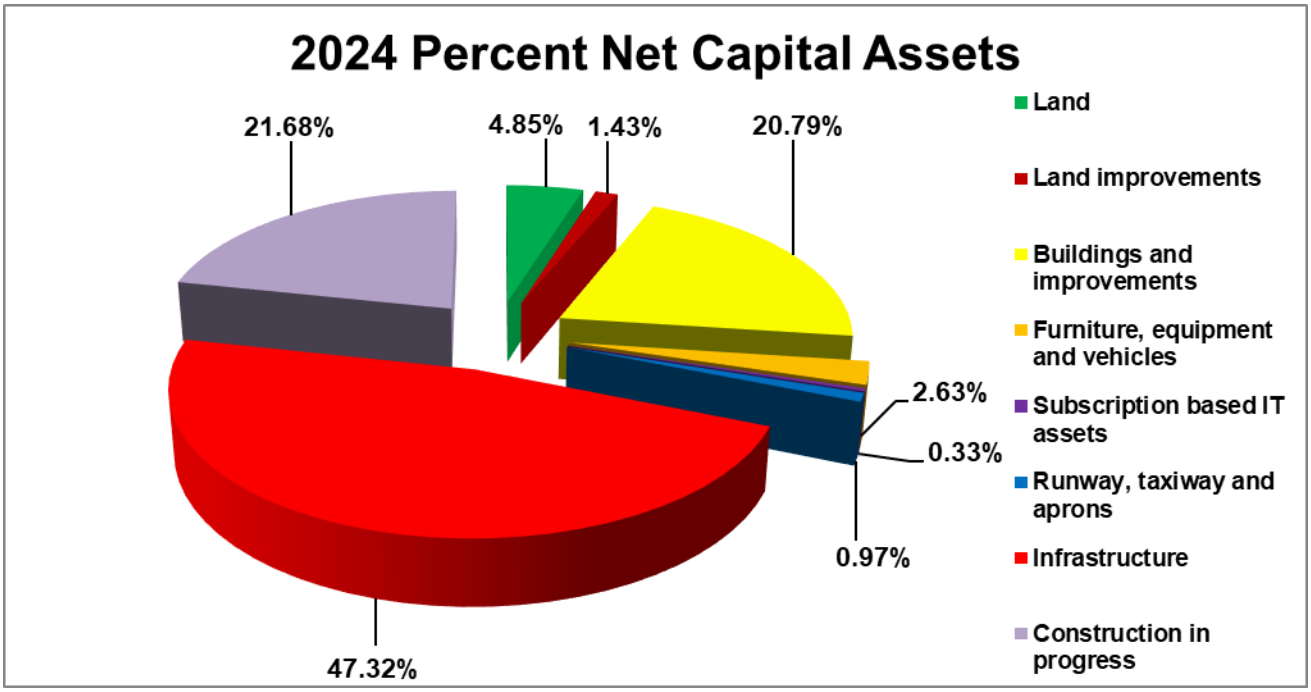
- Right-of-way - $ 1,670,410, computer hardware - $817,312.
- Completion of bridges and other drainage improvements - $ 926,388 and $ 650,951, respectively.
- Vehicles and equipment were acquired, primarily as replacements to vehicles and road and bridge equipment, for $ 6,588,296.
- Acceptance of roads to the County's road system for $ 19,556,145 and completion of various County roads - $ 30,434,095.
- Completion of improvement projects including: Courthouse Justice Center (building) - $ 92,927,204, Detention Center (jail) - $ 131,331, Facility Management (building) - $ 411,759, Fairgrounds - $ 131,794, Juvenile (building) - $ 460,572, Museum (building) - $ 101,165, Parks - $ 1,625,073, Parks Headquarters - $ 9,930,803 and Sheriff's Office Mobile Command - $ 418,030, and Sheriff's Office Radio Tower - $ 4,090,437.
- Road and bridge projects were initiated or continued at costs of $ 13,055,626 and $ 594,056, respectively.
- A variety of construction in progress projects including: Alvin Annex - $4,171,668, Courthouse Admin Building - $ 5,374,051, Courthouse West Annex - $ 645,579 FM 2918 Boat Ramp - $ 225,025, Follet's Island Dune Restore - $ 884,043, Parks - $ 824,538, Quintana - $ 285,820, Restore Act grant - Quintana fishing pier - $ 2,275,416, Surfside Jetty Park Waterfront Revitalization - $ 660,738, Service Centers - $ 2,323,902, Sheriff's Office Dispatch Console Upgrade - $ 357,969, Sheriff's Office Campus Master Plan - $ 991,459, Sheriff's Office Campus Generators - $ 219,600, and Sheriff's Office Water Treatment - $ 474,165.

**BRAZORIA COUNTY'S CAPITAL ASSETS**
**Net of Accumulated Depreciation/Amortization**

| | Governmental Activities | | Business-Type Activities | | Totals | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Land | $ 30,500,534 | $ 28,830,124 | $ 1,558,687 | $ 1,558,687 | $ 32,059,221 | $ 30,388,811 |
| Land improvements | 10,503,701 | 8,959,064 | - | - | 10,503,701 | 8,959,064 |
| Buildings and improvements | 217,349,678 | 125,538,638 | 4,557,410 | 4,664,172 | 221,907,088 | 130,202,810 |
| Furniture, equipment and vehicles | 20,292,507 | 16,357,093 | 96,736 | 110,873 | 20,389,243 | 16,467,966 |
| Subscription based IT assets | 5,574,235 | 2,056,674 | - | - | 5,574,235 | 2,056,674 |
| Runway, taxiway and aprons | - | - | 5,324,531 | 6,101,868 | 5,324,531 | 6,101,868 |
| Infrastructure | 337,939,586 | 296,382,358 | - | - | 337,939,586 | 296,382,358 |
| Construction in progress | 33,512,005 | 135,761,633 | - | - | 33,512,005 | 135,761,633 |
| Total | $ 655,672,246 | $ 613,885,584 | $ 11,537,364 | $ 12,435,600 | $ 667,209,610 | $ 626,321,184 |

Additional information on the County's capital assets can be found in Note 5 on pages 65 through 70 of this report.





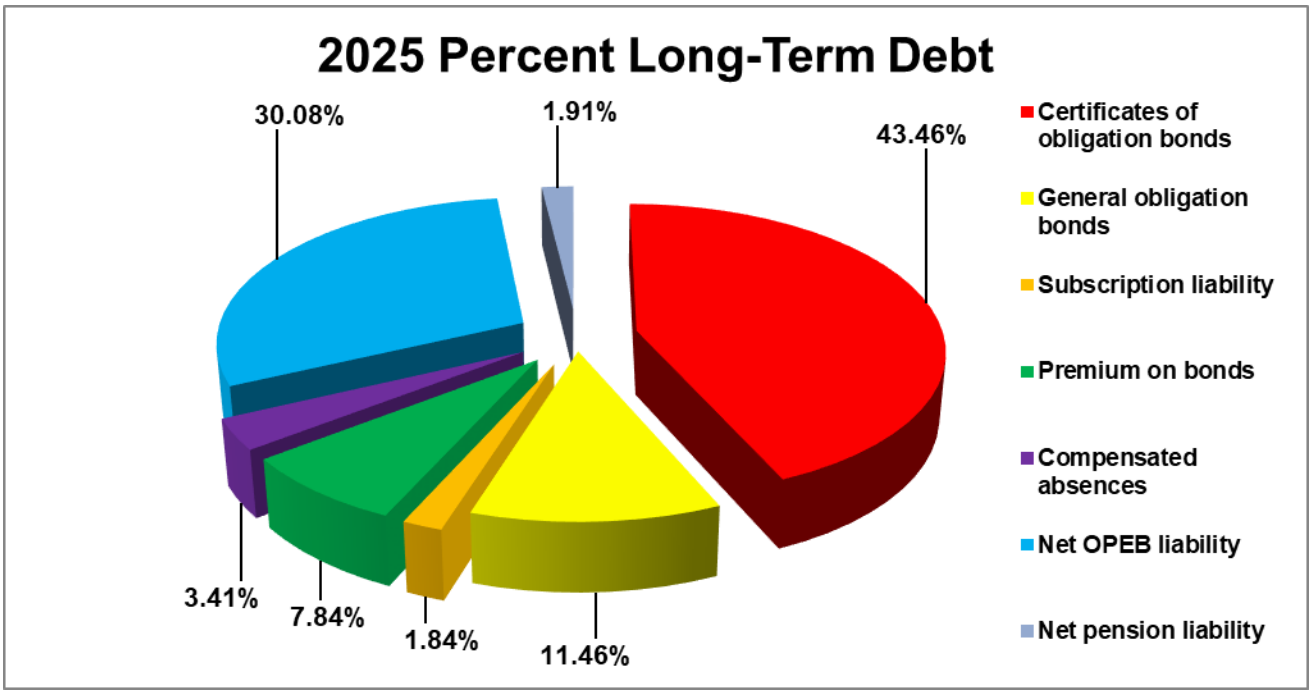

## DEBT ADMINISTRATION

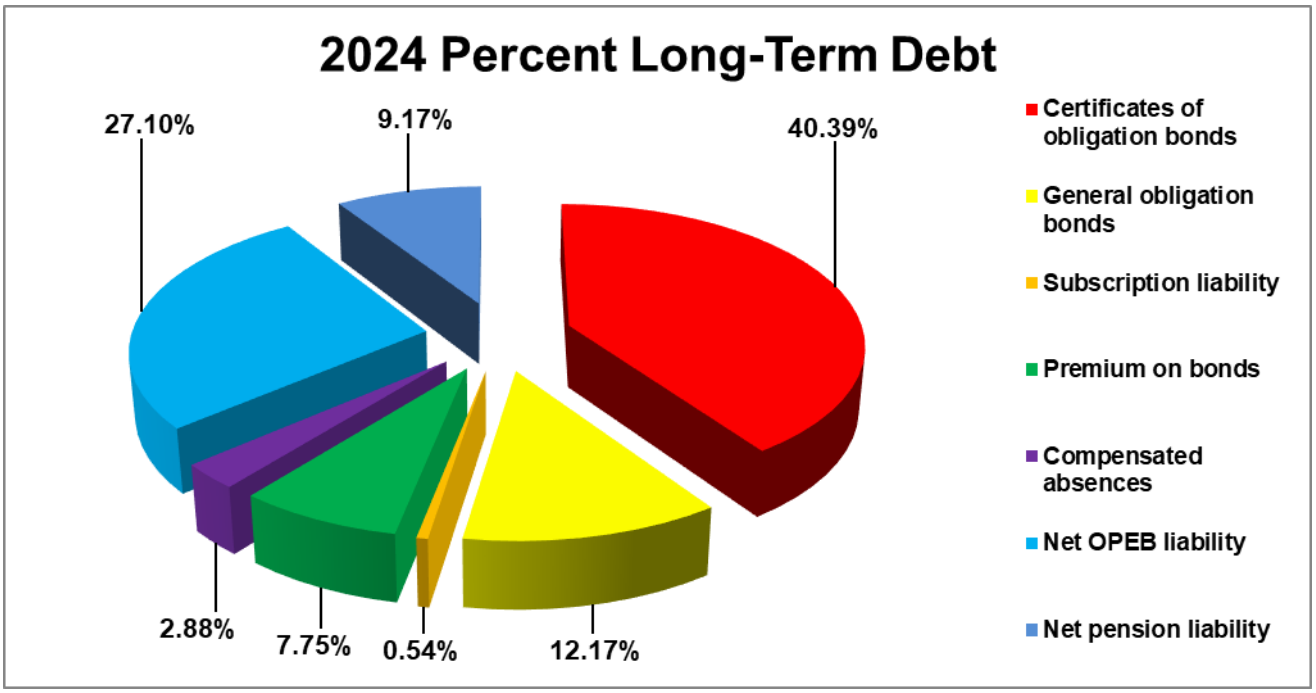
At the end of the current fiscal year, the County had a total bonded debt of $ 116,970,000 which, comprises bonded debt backed by the full faith and credit of the County. These bonds will be retired with revenues from property taxes.

### BRAZORIA COUNTY'S LONG-TERM DEBT

| | Governmental Activities | | Business-Type Activities | | Totals | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Certificates of obligation bonds | $ 92,565,000 | $ 94,860,000 | $ - | $ - | $ 92,565,000 | $ 94,860,000 |
| General obligation bonds | 24,405,000 | 28,595,000 | - | - | 24,405,000 | 28,595,000 |
| Subscription liability | 3,913,564 | 1,272,518 | - | - | 3,913,564 | 1,272,518 |
| Premium on bonds | 16,689,546 | 18,195,669 | - | - | 16,689,546 | 18,195,669 |
| Compensated absences | 7,207,679 | 6,694,620 | 61,578 | 62,082 | 7,269,257 | 6,756,702 |
| Net OPEB liability | 63,438,827 | 63,041,484 | 611,673 | 607,944 | 64,050,500 | 63,649,428 |
| Net pension liability | 4,016,158 | 21,454,862 | 51,912 | 93,501 | 4,068,070 | 21,548,363 |
| Total | $ 212,235,774 | $ 234,114,153 | $ 725,163 | $ 763,527 | $ 212,960,937 | $ 234,877,680 |

During the fiscal year, the County's total debt decreased $ 21,916,743 or 9.33%. The decrease was due to the repayment of certificates of obligation and general obligation bonds and the decrease in the net pension liability.


2025 Percent Long-Term Debt
30.08%
1.91%
43.46%
3.41%
7.84%
1.84%
11.46%
Certificates of obligation bonds
General obligation bonds
Subscription liability
Premium on bonds
Compensated absences
Net OPEB liability
Net pension liability


2024 Percent Long-Term Debt
27.10%
9.17%
40.39%
2.88%
7.75%
0.54%
12.17%
Certificates of obligation bonds
General obligation bonds
Subscription liability
Premium on bonds
Compensated absences
Net OPEB liability
Net pension liability

All of the outstanding Bonds of the County payable from its limited taxes are insured and are, therefore, rated "Aa1" by Moody's Investors Service Inc. ("Moody's"), "AA+" by Standard & Poor's ("S&P"), and "AAA" by Fitch.

Additional information on the County's long-term debt can be found in Note 7 on pages 72 through 76 of this report.

**Economic Factors and Next Year's Budgets and Rates**

The County continues to enjoy growth. The population of the County is estimated at 393,694 and is expected to grow to 418,597 by 2029.

The most recent data available indicates the number of households has increased to 140,597 and is expected to grow to 150,185 by 2029. Estimated average (mean) household income is $ 119,039 and is expected to grow to $ 136,063 by 2029. Income per capita is currently $ 42,052 and is expected to grow to $ 48,348.

All of these factors were considered in preparing the County's budget for the 2026 fiscal year. At the end of the current fiscal year, fund balances in the governmental funds totaled $ 131,211,814, an increase from the previous year. The County's General Fund balance declined primarily due to a planned drawdown to self-finance the Courthouse Campus Expansion. A secondary factor was Hurricane Beryl (July 2024), which required the County to pay repair costs upfront while awaiting FEMA reimbursement. Although the County expects to receive the maximum eligible reimbursement, the timing is uncertain, resulting in a temporary reduction in fund balance. The General Fund decrease was offset by an increase in the Road & Bridge Fund, driven by lower than budgeted spending and the timing of project activity across the County. The overall tax rate decreased from $ 0.303546 per $ 100 of assessed valuation for 2025 to $ 0.304758 per $ 100 valuation for 2026.

**Request for Information**

This financial report is designed to provide a general overview of the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Brazoria County Auditor, 237 E. Locust, Suite 403, Angleton, Texas, 77515, or call (979) 864-1275.

STATE OF TEXAS
COUNTY OF BRAZORIA

# BASIC FINANCIAL STATEMENTS

**BRAZORIA COUNTY, TEXAS**
*Statement of Net Position*
*September 30, 2025*

| | Primary Government | | | |
|---|---|---|---|---|
| | Governmental Activities | Business-Type Activities | Total | Component Unit |
| Assets: | | | | |
| Cash and temporary investments | $ 140,436,976 | $ - | $ 140,436,976 | $ 51,377,629 |
| Receivables (net of allowance for uncollectibles): | | | | |
| Taxes | 2,142,692 | - | 2,142,692 | - |
| Accounts | 17,179,573 | 188,700 | 17,368,273 | 1,476,569 |
| Lease | - | 1,866,360 | 1,866,360 | - |
| Special assessments | 2,404,008 | - | 2,404,008 | - |
| Due from other governments | 23,785,085 | - | 23,785,085 | 22,395 |
| Accrued interest | 137,813 | - | 137,813 | 2,586 |
| Interfund balances | 2,447,335 | ( 2,447,335 ) | - | - |
| Inventories | 1,406,681 | 94,526 | 1,501,207 | - |
| Prepaid expenses | 39,40,047 | 9,268 | 3,949,315 | 1,300 |
| Investments | 16,017,957 | - | 16,017,957 | - |
| Capital Assets: | | | | |
| Land | 30,500,534 | 1,558,687 | 32,059,221 | 88,425 |
| Land improvements (net) | 10,503,701 | - | 10,503,701 | 5,644,458 |
| Buildings and improvements (net) | 217,349,678 | 4,557,410 | 221,907,088 | - |
| Furniture, equipment and vehicles (net) | 20,292,507 | 96,736 | 20,389,243 | 2,720,085 |
| Subscription based IT assets (net) | 5,574,235 | - | 5,574,235 | - |
| Runways, taxiways and aprons (net) | - | 5,324,531 | 5,324,531 | - |
| Infrastructure (net) | 337,939,586 | - | 337,939,586 | 97,082,431 |
| Construction in progress | 33,512,005 | - | 33,512,005 | 13,926,809 |
| Total assets | 865,570,413 | 11,248,883 | 876,819,296 | 172,342,687 |
| Deferred Outflows of Resources: | | | | |
| Deferred outflows of resources | 23,179,398 | 198,014 | 23,377,412 | - |
| Total deferred outflows of resources | 23,179,398 | 198,014 | 23,377,412 | - |

(continued)

| | Primary Government | | | |
|---|---|---|---|---|
| | Governmental Activities | Business-Type Activities | Total | Component Unit |
| Liabilities: | | | | |
| Accounts and accrued liabilities payable | $ 22,147,429 | $ 125,415 | $ 22,272,844 | $ 2,542,367 |
| Estimated claims payable | 3,063,598 | - | 3,063,598 | - |
| Due to others | 999,858 | - | 999,858 | - |
| Accrued interest payable | 401,924 | - | 401,924 | 415,995 |
| Unearned revenue | 30,526,660 | 69,632 | 30,596,292 | - |
| Noncurrent Liabilities: | | | | |
| Due within one year | 12,399,132 | 20,080 | 12,419,212 | 961,922 |
| Due in more than one year: | | | | |
| Other long-term liabilities | 132,381,657 | 41,498 | 132,423,155 | 122,397,307 |
| Net pension liability | 4,016,158 | 51,912 | 4,068,070 | - |
| Net OPEB liability | 63,438,827 | 611,673 | 64,050,500 | - |
| Total liabilities | 269,375,243 | 920,210 | 270,295,453 | 126,317,591 |
| Deferred Inflows of Resources: | | | | |
| Deferred inflows of resources | 14,178,585 | 1,843,404 | 16,021,989 | - |
| Total deferred inflows of resources | 14,178,585 | 1,843,404 | 16,021,989 | - |
| Net Position: | | | | |
| Net investment in capital assets | 519,954,270 | 11,537,364 | 531,491,634 | 13,922,677 |
| Restricted: | | | | |
| Debt service | 15,890,401 | - | 15,890,401 | 76,620 |
| Public transportation projects | 39,763,886 | - | 39,763,886 | - |
| Records management | 6,634,204 | - | 6,634,204 | - |
| Other | 17,773,844 | 5,774 | 17,779,618 | - |
| Unrestricted | 5,179,378 | ( 2,859,855 ) | 2,319,523 | 32,025,799 |
| Total net position | $ 605,195,983 | $ 8,683,283 | $ 613,879,266 | $ 46,025,096 |

The notes to the financial statements are an integral part of this statement.

**BRAZORIA COUNTY, TEXAS**
*Statement of Activities*
*For the Year Ended September 30, 2025*

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions |
|---|---|---|---|---|
| Primary Government: | | | | |
| Governmental Activities: | | | | |
| General administration | $ 28,802,374 | $ 3,645,073 | $ 5,599,790 | $ 6,669,350 |
| Judicial and legal | 37,747,307 | 11,087,754 | 1,749,767 | - |
| Financial administration | 24,526,553 | 5,509,076 | 1,863,462 | 629,129 |
| Elections | 1,537,361 | 456,951 | 27,930 | - |
| Public facilities | 8,652,104 | 104,534 | 2,254 | 360,543 |
| Public safety | 43,479,373 | 4,784,638 | 1,758,339 | 1,594,834 |
| Corrections | 42,603,491 | 3,282,211 | 2,946,720 | 473,799 |
| Public transportation | 44,211,248 | 5,324,223 | 21,186,402 | 3,406,655 |
| Health and welfare | 16,064,277 | 638,955 | 9,281,144 | - |
| Public assistance | 370,800 | - | - | - |
| Culture and recreation | 18,534,687 | 603,347 | 218,090 | 6,443,072 |
| Conservation | 633,539 | 29,130 | - | - |
| Environmental protection | 6,461,626 | 14,994 | 6,252,297 | - |
| Community development | 1,951,543 | 21,047 | 1,922,170 | 96,600 |
| Interest and fiscal charges | 3,750,198 | - | - | - |
| Total governmental activities | 279,326,481 | 35,501,933 | 52,808,365 | 19,673,982 |
| Business-Type Activities: | | | | |
| Airport | 4,479,099 | 3,091,634 | 100,000 | - |
| Total primary government | $ 283,805,580 | $ 38,593,567 | $ 52,908,365 | $ 19,673,982 |
| Component Unit: | | | | |
| Brazoria County Toll Road Authority | $ 13,722,463 | $ 17,597,457 | $ - | $ - |
| Total component unit | $ 13,722,463 | $ 17,597,457 | $ - | $ - |
| General Revenues: | | | | |
| Property taxes | | | | |
| Sales and other taxes | | | | |
| Grants and contributions not restricted to specific programs | | | | |
| Investment income | | | | |
| Miscellaneous | | | | |
| Total general revenues | | | | |
| Change in net position | | | | |
| Net position - beginning | | | | |
| Net position - ending | | | | |

The notes to the financial statements are an integral part of this statement.

| Net (Expense) Revenue and Changes In Net Position | | | |
|---|---|---|---|
| Primary Government | | | |
| Governmental Activities | Business-Type Activities | Total | Component Unit |
| $ ( 12,888,161 ) | $ - | $ ( 12,888,161 ) | $ - |
| ( 24,909,786 ) | - | ( 24,909,786 ) | - |
| ( 16,524,886 ) | - | ( 16,524,886 ) | - |
| ( 1,052,480 ) | - | ( 1,052,480 ) | - |
| ( 8,184,773 ) | - | ( 8,184,773 ) | - |
| ( 35,341,562 ) | - | ( 35,341,562 ) | - |
| ( 35,900,761 ) | - | ( 35,900,761 ) | - |
| ( 14,293,968 ) | - | ( 14,293,968 ) | - |
| ( 6,144,178 ) | - | ( 6,144,178 ) | - |
| ( 370,800 ) | - | ( 370,800 ) | - |
| ( 11,270,178 ) | - | ( 11,270,178 ) | - |
| ( 604,409 ) | - | ( 604,409 ) | - |
| ( 194,335 ) | - | ( 194,335 ) | - |
| 88,274 | - | 88,274 | - |
| ( 3,750,198 ) | - | ( 3,750,198 ) | - |
| ( 171,342,201 ) | - | ( 171,342,201 ) | - |
| - | ( 1,287,465 ) | ( 1,287,465 ) | - |
| ( 171,342,201 ) | ( 1,287,465 ) | ( 172,629,666 ) | - |
| - | - | - | 3,874,994 |
| - | - | - | 3,874,994 |
| 163,769,462 | - | 163,769,462 | - |
| 44,182,003 | - | 44,182,003 | - |
| 78,706 | - | 78,706 | - |
| 8,914,702 | - | 8,914,702 | 2,605,086 |
| 2,951,514 | - | 2,951,514 | - |
| 219,896,387 | - | 219,896,387 | 2,605,086 |
| 48,554,186 | ( 1,287,465 ) | 47,266,721 | 6,480,080 |
| 556,641,797 | 9,970,748 | 566,612,545 | 39,545,016 |
| $ 605,195,983 | $ 8,683,283 | $ 613,879,266 | $ 46,025,096 |

**BRAZORIA COUNTY, TEXAS** Exhibit 3

*Balance Sheet - Governmental Funds*
*September 30, 2025*

| | Major Funds | | | | |
|---|---|---|---|---|---|
| | General Fund | Road & Bridge Fund | American Rescue Plan 2021 CLFRF Fund | Other Governmental Funds | Total Governmental Funds |
| Assets: | | | | | |
| Cash and temporary investments | $ 25,793,020 | $ 42,632,759 | $ 20,292,567 | $ 47,313,787 | $ 136,032,133 |
| Investments | 16,017,957 | - | - | - | 16,017,957 |
| Receivables (net of allowance for uncollectibles): | | | | | |
| Taxes | 1,452,704 | 525,559 | - | 164,429 | 2,142,692 |
| Accounts | 197,650 | 167,131 | - | 81,012 | 445,793 |
| Special assessments | - | 1,210,377 | - | 1,193,631 | 2,404,008 |
| Due from other governments | 9,209,644 | - | - | 14,575,441 | 23,785,085 |
| Accrued interest | 137,599 | - | - | - | 137,599 |
| Due from other funds | 13,831,362 | - | - | - | 13,831,362 |
| Inventories | 11,320 | 690,650 | - | 704,711 | 1,406,681 |
| Prepaid expenditures | 3,730,821 | 23,790 | - | 185,436 | 3,940,047 |
| Total assets | $ 70,382,077 | $ 45,250,266 | $ 20,292,567 | $ 64,218,447 | $ 200,143,357 |
| Liabilities, Deferred Inflows of Resources and Fund Balances: | | | | | |
| Liabilities: | | | | | |
| Accounts and accrued liabilities payable | $ 14,447,269 | $ 2,375,392 | $ 1,266,588 | $ 3,504,525 | $ 21,593,774 |
| Due to others | 727,317 | - | - | 272,541 | 999,858 |
| Due to other funds | - | - | - | 11,449,743 | 11,449,743 |
| Unearned revenue | 1,262,808 | 4,443,373 | 19,025,979 | 5,794,500 | 30,526,660 |
| Total liabilities | 16,437,394 | 6,818,765 | 20,292,567 | 21,021,309 | 64,570,035 |
| Deferred Inflows of Resources: | | | | | |
| Deferred inflows of resources | 1,327,186 | 1,690,972 | - | 1,343,350 | 4,361,508 |
| Total deferred inflows of resources | 1,327,186 | 1,690,972 | - | 1,343,350 | 4,361,508 |
| Fund Balances: | | | | | |
| Nonspendable | 3,742,141 | 714,440 | - | 890,147 | 5,346,728 |
| Restricted | 171,586 | 36,026,089 | - | 38,344,614 | 74,542,289 |
| Committed | 942,351 | - | - | 2,625,754 | 3,568,105 |
| Unassigned | 47,761,419 | - | - | ( 6,727 ) | 47,754,692 |
| Total fund balances | 52,617,497 | 36,740,529 | - | 41,853,788 | 131,211,814 |
| Total liabilities, deferred inflows of resources and fund balances | $ 70,382,077 | $ 45,250,266 | $ 20,292,567 | $ 64,218,447 | $ 200,143,357 |

The notes to the financial statements are an integral part of this statement.

**BRAZORIA COUNTY, TEXAS** Exhibit 3R

*Reconciliation of the Governmental Funds Balance Sheet to the Governmental Activities Statement of Net Position*
*September 30, 2025*

| | | |
|---|---|---|
| Total fund balance - governmental funds balance sheet (Exhibit 3) | | $ 131,211,814 |
| Amounts reported for *governmental activities* in the statement of net position (Exhibit 1) are different because: | | |
| Capital assets used in governmental activities are not financial resources and therefore, are not reported as assets in the governmental funds. Those assets consist of: | | |
| Capital assets | $ 1,050,610,772 | |
| Accumulated depreciation/amortization | ( 394,938,526 ) | 655,672,246 |
| Some of the County's assets are not available to pay for the current period's expenditures and therefore, are reported as unavailable revenue in the funds. These assets consist of: | | |
| Property taxes receivable | $ 1,957,500 | |
| Special assessments receivable | 2,404,008 | |
| Judicial receivables (net allowance for uncollectibles) | 15,523,341 | 19,884,849 |
| Some liabilities are not due and payable in the current period and therefore, are not reported as liabilities in the funds. Liabilities at year-end related to such items consist of: | | |
| Deferred charge on bond refundings | $ 424,672 | |
| Deferred outflows - pension | 12,422,277 | |
| Deferred outflows - OPEB | 10,332,449 | |
| Accrued interest on bonds | ( 401,924 ) | |
| General obligation bonds payable | ( 24,405,000 ) | |
| Certificate of obligation bonds payable | ( 92,565,000 ) | |
| Subscription liability | ( 3,913,564 ) | |
| Premium on bonds payable | ( 16,689,546 ) | |
| Compensated absences | ( 7,207,679 ) | |
| Net pension liability | ( 4,016,158 ) | |
| Net OPEB liability | ( 63,438,827 ) | |
| Deferred inflows - pension | ( 5,685,869 ) | |
| Deferred inflows - OPEB | ( 8,492,716 ) | ( 203,636,885 ) |
| Internal service funds are used by the County. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. Internal service net position is: | | 2,063,959 |
| Net position of governmental activities - statement of net position (Exhibit 1) | | $ 605,195,983 |

The notes to the financial statements are an integral part of this statement.

**BRAZORIA COUNTY, TEXAS** Exhibit 4

*Statement of Revenues, Expenditures, and Change in Fund Balance - Governmental Funds*
*For the Year Ended September 30, 2025*

| | Major Funds | | | | |
|---|---|---|---|---|---|
| | General Fund | Road & Bridge Fund | American Rescue Plan 2021 CLFRF Fund | Other Governmental Funds | Total Governmental Funds |
| Revenues: | | | | | |
| Property taxes | $ 112,738,822 | $ 38,891,721 | $ - | $ 12,554,867 | $ 164,185,410 |
| Sales taxes | 44,183,337 | - | - | - | 44,183,337 |
| Intergovernmental | 1,429,300 | 83,903 | 20,034,561 | 29,274,328 | 50,822,092 |
| Charges for services | 9,048,470 | 132,206 | - | 5,959,607 | 15,140,283 |
| Licenses and permits | 1,816,934 | 982,405 | - | 1,162,972 | 3,962,311 |
| Fines and forfeitures | 2,722,313 | - | - | 1,548,412 | 4,270,725 |
| Special assessments | - | 97,164 | - | 60,652 | 157,816 |
| Investment income | 5,356,989 | 1,756,082 | 185,133 | 1,369,098 | 8,667,302 |
| Miscellaneous | 4,040,599 | 24,186,242 | - | 1,194,079 | 29,420,920 |
| Total revenues | 181,336,764 | 66,129,723 | 20,219,694 | 53,124,015 | 320,810,196 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General administration | 14,668,775 | - | 5,247,593 | 1,979,544 | 21,895,912 |
| Judicial and legal | 33,184,889 | - | - | 2,952,219 | 36,137,108 |
| Financial administration | 19,868,289 | 15,306 | 1,615,538 | 354,893 | 21,854,026 |
| Elections | 1,046,410 | - | - | 271,960 | 1,318,370 |
| Public facilities | 7,724,343 | - | - | 4,303 | 7,728,646 |
| Public safety | 35,156,281 | - | 851,055 | 3,341,299 | 39,348,635 |
| Corrections | 34,101,949 | - | - | 5,710,157 | 39,812,106 |
| Public transportation | - | 24,658,929 | - | 784,949 | 25,443,878 |
| Health and welfare | 4,648,325 | - | 6,000 | 10,782,709 | 15,437,034 |
| Public assistance | 370,800 | - | - | - | 370,800 |
| Culture and recreation | 14,895,787 | - | - | 845,798 | 15,741,585 |
| Conservation | 574,895 | - | - | - | 574,895 |
| Environmental protection | 324,792 | - | - | 6,107,150 | 6,431,942 |
| Community development | - | - | - | 1,922,170 | 1,922,170 |
| Capital outlay | 8,819,746 | 32,702,298 | 12,499,508 | 20,910,760 | 74,932,312 |
| Debt service: | | | | | |
| Principal | 2,175,044 | - | - | 6,489,389 | 8,664,433 |
| Interest and fiscal charges | 129,417 | - | - | 4,979,566 | 5,108,983 |
| Total expenditures | 177,689,742 | 57,376,533 | 20,219,694 | 67,436,866 | 322,722,835 |
| Excess (deficiency) of revenues over expenditures | 3,647,022 | 8,753,190 | - | ( 14,312,851 ) | ( 1,912,639 ) |
| Other Financing Sources (Uses): | | | | | |
| Proceeds from sale of capital assets | 90,029 | 228,992 | - | 3,111 | 322,132 |
| Issuance of subscription based IT arrangements | 4,820,479 | - | - | - | 4,820,479 |
| Transfers in | 1,531,227 | - | - | 16,345,006 | 17,876,233 |
| Transfers out | ( 15,278,720 ) | ( 1,109,587 ) | - | ( 1,961,004 ) | ( 18,349,311 ) |
| Total other financing sources (uses) | ( 8,836,985 ) | ( 880,595 ) | - | 14,387,113 | 4,669,533 |
| Net change in fund balance | ( 5,189,963 ) | 7,872,595 | - | 74,262 | 2,756,894 |
| Fund balance - beginning | 57,807,460 | 28,867,934 | - | 41,779,526 | 128,454,920 |
| Fund balance - ending | $ 52,617,497 | $ 36,740,529 | $ - | $ 41,853,788 | $ 131,211,814 |

The notes to the financial statements are an integral part of this statement.

**BRAZORIA COUNTY, TEXAS** Exhibit 4R

*Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balance - Governmental Funds to Governmental Activities Statement of Activities*
*For the Year Ended September 30, 2025*

| | | |
|---|---|---|
| Net change in fund balances - total governmental funds (Exhibit 4) | | $ 2,756,894 |
| Amounts reported for *governmental activities* in the statement of activities (Exhibit 2) are different because: | | |
| 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/amortization expense. | | |
| Capital outlay | $ 74,932,312 | |
| Depreciation/amortization expense | ( 32,101,921 ) | 42,830,391 |
| Governmental funds report the entire sales price (proceeds) from the sale of an asset as revenue because it provides current resources. In contrast, in the statement of activities, only the gain/loss on the sale of capital assets is reported. Thus, the change in net position differs from the change in the fund balance by the book value of capital assets sold. | | ( 1,043,729 ) |
| Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect on premiums and similar items when debt is issued, whereas these amounts are amortized in the statement of activities. | | |
| Issuance of subscription based IT arrangement | $ ( 4,820,479 ) | |
| Principal payments on bonds payable | 6,485,000 | |
| Principal payments on subscription liability | 2,179,433 | |
| Change in accrued interest | 24,921 | |
| Change in compensated absences | ( 513,059 ) | |
| Amortization of bond premium | 1,506,123 | |
| Amortization of deferred charge on bond refundings | ( 172,259 ) | 4,689,680 |
| The net change in net pension liability, deferred outflows and deferred inflows is reported in the statement of activities but does not require the use of current resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following: | | |
| Net pension liability decreased | $ 17,438,704 | |
| Deferred outflows decreased | ( 5,970,498 ) | |
| Deferred inflows increased | ( 5,102,804 ) | 6,365,402 |
| The net change in net OPEB liability, deferred outflows and deferred inflows is reported in the statement of activities but does not require the use of current resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following: | | |
| Net OPEB liability increased | $ ( 397,343 ) | |
| Deferred outflows decreased | ( 2,497,612 ) | |
| Deferred inflows increased | ( 1,008,524 ) | ( 3,903,479 ) |
| Because some property taxes receivable, special assessments receivables and judicial receivables will not be collected for several months after the County's fiscal year ends, they are not considered available revenues in the governmental funds. | | 749,635 |
| Internal service funds are used by the County. The net revenue of the internal service funds are reported with the governmental activities. | | ( 3,890,608 ) |
| Change in net position of governmental activities (see Exhibit 2) | | $ 48,554,186 |

The notes to the financial statements are an integral part of this statement.

**BRAZORIA COUNTY, TEXAS**
*Statement of Net Position - Proprietary Funds*
*September 30, 2025*

| | Airport Fund | Governmental Activities - Internal Service Funds |
|---|---|---|
| Assets: | | |
| Current Assets: | | |
| Cash and temporary investments | $ - | $ 4,404,843 |
| Receivables (net of allowance for uncollectibles): | | |
| Accounts | 188,700 | 1,210,439 |
| Lease | 1,866,360 | - |
| Accrued interest | - | 214 |
| Inventories | 94,526 | - |
| Prepaid expenses | 9,268 | - |
| Total current assets | 2,158,854 | 5,615,496 |
| Capital Assets: | | |
| Land | 1,558,687 | - |
| Buildings and improvements | 11,670,976 | - |
| Furniture, equipment and vehicles | 1,503,497 | - |
| Runways, taxiways and aprons | 30,388,673 | - |
| Accumulated depreciation | ( 33,584,469 ) | - |
| Total capital assets (net of accumulated depreciation) | 11,537,364 | - |
| Total assets | 13,696,218 | 5,615,496 |
| Deferred Outflows of Resources: | | |
| Deferred outflows of resources | 198,014 | - |
| Total deferred outflows of resources | 198,014 | - |

| | Airport Fund | Governmental Activities - Internal Service Funds |
|---|---|---|
| Liabilities: | | |
| Current Liabilities: | | |
| Accounts and accrued liabilities payable | $ 125,415 | $ 3,617,253 |
| Compensated absences | 20,080 | - |
| Due to other funds | 2,381,619 | - |
| Unearned revenue | 69,632 | - |
| Total current liabilities | 2,596,746 | 3,617,253 |
| Noncurrent Liabilities: | | |
| Compensated absences | 41,498 | - |
| Net pension liability | 51,912 | - |
| Net OPEB liability | 611,673 | - |
| Total noncurrent liabilities | 705,083 | - |
| Total liabilities | 3,301,829 | 3,617,253 |
| Deferred Inflows of Resources: | | |
| Deferred inflows of resources | 1,843,404 | - |
| Total deferred inflows of resources | 1,843,404 | - |
| Net Position: | | |
| Net investment in capital assets | 11,537,364 | - |
| Restricted For: | | |
| Pension | 5,774 | - |
| Unrestricted | ( 2,794,139 ) | 1,998,243 |
| Total net position | 8,748,999 | $ 1,998,243 |
| Net position - enterprise fund balance sheet | 8,748,999 | |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds | ( 65,716 ) | |
| Net position of business-type activities - statement of net position (Exhibit 1) | $ 8,683,283 | |

The notes to the financial statements are an integral part of this statement.

**BRAZORIA COUNTY, TEXAS** Exhibit 6

*Statement of Revenues, Expenses and Change in Net Position - Proprietary Funds*
*For the Year Ended September 30, 2025*

| | Airport Fund | Governmental Activities - Internal Service Funds |
|---|---|---|
| Operating Revenues: | | |
| Sales of fuel and supplies | $ 1,951,528 | $ - |
| Contributions for self insurance | - | 25,624,491 |
| Operating grants | 100,000 | - |
| Rentals | 662,591 | - |
| Fees | 355,677 | - |
| Miscellaneous | 65,960 | - |
| Total operating revenues | 3,135,756 | 25,624,491 |
| Operating Expenses: | | |
| Salaries and wages | 890,675 | - |
| Cost of fuel | 1,553,637 | - |
| Employee benefits | 449,692 | - |
| Supplies | 233,905 | - |
| Other charges | 188,148 | 30,276,498 |
| Depreciation | 1,066,243 | - |
| Total operating expenses | 4,382,300 | 30,276,498 |
| Operating loss | ( 1,246,544 ) | ( 4,652,007 ) |
| Non-Operating Revenues: | | |
| Investment income | - | 247,400 |
| Total non-operating revenues | - | 247,400 |
| Net loss before transfers | ( 1,246,544 ) | ( 4,404,607 ) |
| Transfers in | - | 473,078 |
| Change in net position | ( 1,246,544 ) | ( 3,931,529 ) |
| Net position - beginning | 9,995,543 | 5,929,772 |
| Net position - ending | $ 8,748,999 | $ 1,998,243 |
| Change in net position - enterprise fund | $ ( 1,246,544 ) | |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds | ( 40,921 ) | |
| Change in net position - business-type activities (Exhibit 2) | $ ( 1,287,465 ) | |

The notes to the financial statements are an integral part of this statement.

STATE OF TEXAS
COUNTY OF BRAZORIA

**BRAZORIA COUNTY, TEXAS**
*Statement of Cash Flows - Proprietary Funds*
*For the Year Ended September 30, 2025*



| | Airport Fund | Governmental Activities - Internal Service Funds |
|---|---|---|
| Cash Flows from Operating Activities: | | |
| Cash flows received from customers | $ 3,320,467 | $ - |
| Cash receipts from interfund services provided | - | 25,656,427 |
| Cash paid to and on behalf of employees | ( 1,253,153 ) | ( 26,816,133 ) |
| Cash paid to suppliers and others | ( 2,002,235 ) | ( 3,237,794 ) |
| Cash received from other funds | 102,928 | - |
| Net cash provided (used) by operating activities | 168,007 | ( 4,397,500 ) |
| Cash Flows from Noncapital Financing Activities: | | |
| Transfers from other funds | - | 473,078 |
| Net cash provided by noncapital financing activities | - | 473,078 |
| Cash Flows from Capital and Financing Activities: | | |
| Acquisition of capital assets | ( 168,007 ) | - |
| Net cash used by capital financing activities | ( 168,007 ) | - |
| Cash Flows from Investing Activities: | | |
| Investment income | - | 247,297 |
| Net cash provided by investment activities | - | 247,297 |
| Net change in cash and temporary investments | - | ( 3,677,125 ) |
| Cash and temporary investments - beginning | - | 8,081,968 |
| Cash and temporary investments - ending | $ - | $ 4,404,843 |

**BRAZORIA COUNTY, TEXAS**
*Statement of Cash Flows - Proprietary Funds*
*For the Year Ended September 30, 2025*

| | Airport Fund | Governmental Activities - Internal Service Funds |
|---|---|---|
| Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities: | | |
| Operating Activities: | | |
| Operating loss | $ ( 1,246,544 ) | $ ( 4,705,402 ) |
| Depreciation | 1,066,243 | - |
| Changes in Assets and Liabilities: | | |
| (Increase) Decrease in: | | |
| Accounts receivable | 197,622 | 31,936 |
| Lease receivable | 291,978 | - |
| Due from other governments | 10,860 | - |
| Inventory | ( 14,885 ) | - |
| Prepaid expenses | ( 4,271 ) | - |
| Pension and OPEB deferred outflows | 76,946 | - |
| Increase (Decrease) in: | | |
| Accounts and accrued liabilities payable | ( 7,389 ) | 222,571 |
| Compensated absences | ( 504 ) | - |
| Due to other funds | 102,928 | - |
| Unearned revenue | 6,740 | - |
| Net OPEB liability | 3,729 | - |
| Net pension liability | ( 41,589 ) | - |
| Lease deferred inflows | ( 322,489 ) | - |
| Pension and OPEB deferred inflows | 48,632 | - |
| Net cash provided (used) by operating activities | $ 168,007 | $ ( 4,450,895 ) |

The notes to the financial statements are an integral part of this statement.

**BRAZORIA COUNTY, TEXAS** Exhibit 8

*Statement of Net Position - Fiduciary Funds*
*September 30, 2025*

| | Private-Purpose Trust Fund | Custodial Funds |
|---|---|---|
| Assets: | | |
| Cash and temporary investments | $ 18,562 | $ 31,975,122 |
| Accounts receivable | - | 6,974 |
| Other assets | - | 53,290 |
| Total assets | 18,562 | 32,035,386 |
| Liabilities: | | |
| Accounts and accrued liabilities payable | - | 349,741 |
| Held for others | - | 28,050,308 |
| Due to other governments | - | 174 |
| Total liabilities | - | 28,400,223 |
| Net Position: | | |
| Held in trust for historical commission | 18,562 | - |
| Individuals, organizations and other governments | - | 3,635,163 |
| Total net position | $ 18,562 | $ 3,635,163 |

The notes to the financial statements are an integral part of this statement.

**BRAZORIA COUNTY, TEXAS** Exhibit 9

*Statement of Change in Net Position - Fiduciary Funds*
*For the Year Ended September 30, 2025*

| | Private-Purpose Trust Fund | Custodial Funds |
|---|---|---|
| Additions: | | |
| Collections for groundwater conservation | $ - | $ 684,001 |
| Collections for adult probation | - | 5,725,622 |
| Held for others | - | 1,919,323 |
| Investment income | 788 | 109,940 |
| Total additions | 788 | 8,438,886 |
| Deductions: | | |
| Payments for groundwater conservation | - | 577,570 |
| Payments for adult probation | - | 5,518,752 |
| Payments to individuals | - | 1,919,323 |
| Total deductions | - | 8,015,645 |
| Change in net position | 788 | 423,241 |
| Net position - beginning | 17,774 | 3,211,922 |
| Net position - ending | $ 18,562 | $ 3,635,163 |

The notes to the financial statements are an integral part of this statement.

STATE OF TEXAS
COUNTY OF BRAZORIA

| Note | | Page |
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## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of Brazoria County, Texas (the "County") related to the funds in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), and the American Institute of Certified Public Accountants. The County applies all applicable GASB pronouncements. The more significant accounting policies of the County are described below.

Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the County's reporting entity. Financial statements for component units can be obtained from the office of the County Auditor.

Included in the reporting entity:

Brazoria County, Texas (Primary Government)

The County is a political subdivision of the State of Texas. The County is governed by the Commissioners Court, composed of four elected County Commissioners and an elected County Judge. Each of these officials serve a term of four years. The primary activities of the County include: the construction and maintenance of county roads, provision of public safety through a sheriff's department, support of area fire protection and ambulance service, administration of justice, correctional facilities, health and welfare services, culture and recreation through libraries, parks and a museum, operation and maintenance of an airport, and other social and administrative services.

Blended with the Primary Government

The relationship between the following component units and the County meet the criteria, for inclusion as part of the reporting entity as a blended component unit.

Brazoria County Industrial Development Corporation

The Brazoria County Industrial Development Corporation (the "BCIDC") is a Texas public, non-profit corporation created on May 22, 2018, in accordance with the Texas Development Corporation Act of 1979. The BCIDC's purpose is to issue bonds on behalf of the County, to finance projects as defined in the Act in order to promote and develop industrial and manufacturing enterprises thus encouraging employment and improving public welfare. The tax-exempt bonds issued by the BCIDC do not constitute a debt or pledge of faith or credit of the BCIDC or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. Interest received on the bonds is generally exempt from federal income tax under Section 103 of the Internal Revenue Code. The BCIDC is governed by a five-member Board of Directors which is comprised of the Brazoria County Commissioners Court. In addition, management of the primary government has operational responsibility for the activities of the component unit. BCDIC is reported as a special revenue fund and does not issue a separate financial report.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - Continued

Reporting Entity - Continued

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 separated from the County. Each of the County's discretely presented component units has a September 30 year-end. The following component unit has been identified and is presented in a discrete format in the County's government-wide financial statements.

Brazoria County Toll Road Authority (the "Authority")

The Authority was created by order of the County on December 16, 2003, to aid, assist and act on behalf of the County, in development of transportation projects within the County, including the Brazoria County Expressway, which subsequently may be extended and pooled with other projects as part of the Brazoria County Toll Road System. The Authority is a local government corporation established under Chapter 284 and 431 of the Texas Transportation Code. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. The Authority issues a separate financial report which may be obtained from the Brazoria County Auditor's Office located at 237 E. Locust, Suite 403, Angleton, TX 77515.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities report financial information on all of the non-fiduciary activities of the primary government). For the most part, interfund activity has been removed from these statements; however, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The County has one enterprise fund.

Measurement Focus, Basis Of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - Continued

Measurement Focus, Basis Of Accounting, and Financial Statement Presentation - Continued

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. 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. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues from property and sales and other taxes, intergovernmental, charges for services, licenses and permits, fines and forfeitures, and interest associated with the current fiscal period are all considered to be susceptible to accrual. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment income is recorded as earned, since they are both measurable and available.

Revenue from investments, including governmental external investment pools, is based upon fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. Most investments are reported at amortized cost when the investments have remaining maturities of one year or less at time of purchase. External investment pools are permitted to report short-term debt investments at amortized cost, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer, or other factors. For that purpose, a pool's short-term investments are those with remaining maturities of up to ninety days.

Grant funds are considered earned to the extent of the expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until the related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the County to refund all or part of the unused amount.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, and 2) operating and capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the County’s enterprise fund are charges to customers for sales and services and rentals.

Operating expenses for the enterprise fund includes the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, and then unrestricted resources as they are needed.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - Continued

Measurement Focus, Basis Of Accounting, and Financial Statement Presentation - Continued

The County has presented the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the general fund.

The *Road & Bridge Fund* is a special revenue fund that accounts for the property taxes and fees from auto registration, certificates of title, and gross weight and axle fees, and approved expenditures for public transportation projects.

The *American Rescue Plan 2021 CLFRF Fund* accounts for the grant proceeds awarded from the American Rescue Plan Act of 2021 through the United States Department of the Treasury. ARPA established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds, which together make-up the Coronavirus State and Local Fiscal Recovery Funds (CLFRF) program. The funds under this grant provide support for local governments to meet local needs related to continued Covid-19 pandemic response efforts, economic stabilization, water, sewer and broadband infrastructure, and public health and safety.

The County reports the following major enterprise funds:

The *Airport Fund* is used to account for airport operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing services be financed primarily through user charges, or where periodic determination of net income is appropriate. Activities of the fund include administration, operations and maintenance of the airport and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest. All costs are financed through charges to airport customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the fund.

The County reports the following fiduciary funds:

The *Historical Commission Fund* is a private purpose trust fund, which accounts for grant revenues, publication sales, and private donations used by the Historical Commission Board of Directors to preserve Brazoria County's heritage.

The *Custodial Funds* account for assets that the government holds on behalf of others as their agent. The County's custodial funds include, the Groundwater Conservation Fund, the Adult Probation Fund, and the County & District Clerk Fund.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - Continued

New Pronouncements

GASB issues statements on a routine basis with the intent to provide authoritative guidance on the preparation of financial statements and to improve governmental accounting and financial reporting of governmental entities. Management reviews these statements to ensure that preparation of its financial statements are in conformity with generally accepted accounting principles and to anticipate changes in those requirements. The following recent GASB Statements reflect the action and consideration of management regarding these requirements:

GASB Statement No. 101 “Compensated Absences” was issued in June 2022. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2023.

GASB Statement No. 102 “Certain Risk Disclosures” was issued in December 2023. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2024.

GASB Statement No. 103 “Financial Reporting Model Improvements” was issued in April 2024. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2025.

GASB Statement No. 104 “Disclosure of Certain Capital Assets” was issued in September 2024. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2025.

GASB Statement No. 105 “Subsequent Events” was issued in December 2025. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2026.

Budgetary Data

The budget law of the State of Texas provides that amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in the funds, plus the anticipated revenues for the current year as estimated by the County Auditor. The legal level of budgetary control is at the category level (salaries and wages, and employee benefits; operating expenditures/expenses, and capital outlay) within departments of each fund. Any expenditure, which alters the total budgeted amounts of a fund, must be approved by Commissioners Court, and the budget amended. Budgets are adopted on a basis consistent with generally accepted accounting principles.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - Continued

Budgetary Data - Continued

Annual appropriated budgets are adopted for the General Fund, certain special revenue funds (Road & Bridge Fund, Emergency Management Fire Code Fund, Vital Statistics Fee Fund, Records Management County Clerk Fund, Records Archive County Clerk Fund, Civil, Criminal & Probate Records Management Fund, County/District Court Technology Fund, Records Preservation County Clerk Fund, CCSB41 Consolidated Records Management Fund, Records Management District Clerk Fund, Records Archive District Clerk Fund, Records Preservation District Clerk Funds, Records Technology District Clerk Fund, DCSB41 Consolidated Records Management Fund, Justice Court Building Security Fund, Justice Court Technology Fund, Courthouse Security Fund, County Attorney Access Card Fund, SB41 Court Reporter Service Fund, District Attorney Hot Check Collection Fund, District Attorney Forfeiture CCP Chapter 59 Fund, Special Inventory Dealer Escrow - Tax Fund, Constable Precinct 2 Forfeiture Fund, Constable Precinct 4 Forfeiture Fund, Sheriff Contraband Forfeiture Fund, Brazoria County Narcotics Task Force Fund, Sheriff Commissary Fund, Sheriff Federal Forfeiture Fund, Bond & Occupational License Supervision Fund, Library Special Projects Fund, Law Library Fund, Mosquito Control District Fund, and certain debt service funds (2016 Limited Tax Refunding I & S Fund, 2012 Certificate of Obligation I & S Fund, 2018 Certificate of Obligation I & S Fund, 2021 Certificates of Obligation I & S Fund and Road Bonds Mobility I & S Fund).

Within 30 days before the first day of each fiscal year, the County Auditor prepares a proposed operating budget for the subsequent fiscal year beginning the following October 1st to Commissioners Court. The proposed operating budget establishes estimated revenues and other resources available for appropriation. Proposed expenditures may not exceed estimated revenues, other resources, and available fund balances.

Subsequent to May 15 and after proper publication of notice, a public hearing is conducted by the Commissioners Court to obtain taxpayer comments. If an increase to the effective tax rate of more than 3% is proposed as a result of the proposed budget, additional notices and public hearings are required. After the public hearing(s) the Commissioners Court makes appropriate budget changes and adopts the budget through the passage of an order at a regularly scheduled meeting. A separate order is adopted to levy the taxes necessary to finance the budgeted expenditures.

Although the level of budgetary control is total revenues plus available fund balance, the County adopts its budget at a line-item level for managerial control purposes. Line item level is defined for revenue purposes as the type of revenue to be derived and for expenditure purposes by department and type of expenditures (salaries and wages, employee benefits; operating expenses/expenditures; and capital outlay).

Budget amendments to transfer budgeted amounts from one line item to another may be made at the discretion of Commissioners Court. Amendments to provide for items not included in the original budget may be made by the Commissioners Court upon finding and declaration of the existence of an emergency sufficient to require action. County management has no prerogative to amend the budget without the approval of Commissioners Court. Appropriations not exercised in the current year lapse at the end of the year.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - Continued

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized. Encumbrances outstanding at year-end are reported as a reservation of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

The following outstanding encumbrances were provided for in the subsequent year's budget:

| | General Fund | Road & Bridge Fund | Other Governmental Funds | Total |
|---|---|---|---|---|
| Encumbrances: | | | | |
| Restricted | $ 63,762 | $ 649,373 | $ 533,741 | $ 1,246,876 |
| Committed | 95,932 | - | 54,915 | 150,847 |
| Unassigned | 1,440,522 | - | - | 1,440,522 |
| Total | $ 1,600,216 | $ 649,373 | $ 588,656 | $ 2,838,245 |

The Airport Fund also had outstanding encumbrances of $ 7,096 as of September 30, 2025.

Cash and Investments

Cash and temporary investments include amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the County. For purposes of the cash flow statement, cash and temporary investments are considered cash equivalents. In accordance with GASB Statement 31, “Accounting and Financial Reporting for Certain Investments and for External Investment Pools”, investments are stated at fair value.

The County maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as cash and temporary investments under each fund's caption. Funds are allowed to exceed the amount of their equity in the pooled cash account. Funds with overdrawn accounts are disclosed as an interfund payable in the liability section of the balance sheet.

Restricted Assets

Restricted assets consist of debt service restrictions. Restricted assets for debt service consist of amounts placed in interest and sinking funds from operations and residual balances from proceeds of certificates of obligations and general obligations of the County.

Prepaid Items

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - Continued

Leases

Lessor

The County is a lessor for a noncancellable lease of various types of property. The County recognizes a lease receivable and a deferred inflow of resources in the financial statements.

The County will not recognize a lease receivable and a deferred inflow of resources for leases with a non-cancellable term of less than 12 months, and income is recognized as earned.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Subscription Based Information Technology Arrangements

The County recognizes a liability and corresponding right to use the information technology software in the government-wide financial statements. The County recognizes subscription liabilities with an initial, individual value of $ 5,000 or more and a contract term of twelve months or more.

At the commencement of a subscription, the County initially measures the liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement dates, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - Continued

Subscription Based Information Technology Arrangements - Continued

Key estimates and judgments related to subscriptions include how the County determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The County generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the subscription liability are composed of fixed payments.

The County monitors changes to circumstances that would require remeasurement of its subscription and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position.

Property Taxes

Property taxes are levied as of October 1st of each year with statements prepared and mailed at that date or soon thereafter. The tax levy is based upon appraised property values as of each previous January 1st for all taxable property within the County. Payments are due and payable when taxes are levied and may be timely paid through January 31st. On February 1st, taxes become delinquent and subject to penalty and interest charges. After June 30th, any uncollected taxes are subject to tax suit and additional charges to offset related legal costs. The lien date for property taxes is July 1st.

The appraisal of property within the county is the responsibility of the Brazoria County Appraisal District. The Texas Legislature established the Appraisal District and the related Appraisal Review Board in 1979 through the adoption of a comprehensive Property Tax Code. The Appraisal District is required under the Code to assess property at 100% of its appraised value. Real property is reappraised at least every four years. Under certain circumstances, taxpayers and taxing units including the County, may challenge orders of the Appraisal Review Board through various appeals and, if necessary, legal action.

Under the Code, the Commissioners Court will continue to set annual tax rates on the property. The Code also provides that, if approved by the qualified voters in the Appraisal District, collection functions may be placed with the Appraisal District. The County bills and collects its property taxes and those of certain other taxing entities. Collections of those taxes pending distribution are accounted for in a liability in the General Fund.

The County is permitted by Article VIII; Section 9 of the State of Texas Constitution to levy taxes up to $ 0.80 per $ 100 valuation for general governmental services including payment of principal and interest on general long-term debt and maintenance of roads and bridges. Article 6790 of Vernon's Civil Statutes permits the County to collect an additional $ 0.15 per $ 100 valuation for road & bridge purposes. Article 7048a of Vernon's Civil Statutes permits the County to collect $ 0.30 per $ 100 valuation for road, bridge and flood control purposes. The taxpayers of the County authorized a separate tax not to exceed $ 0.05 per $ 100 valuation during the approval of the Mosquito Control District in April 1955.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - Continued

Property Taxes - Continued

The County's 2024 tax levy, supporting the 2025 fiscal period budget, totaled $ 0.303546 per $ 100 valuation and was comprised as follows:

| | |
|---|---|
| Constitutional Levy: | |
| General Fund | $ 0.208517 |
| Road & Bridge | 0.030000 |
| Mosquito Control | 0.005000 |
| Debt Service | 0.018108 |
| Special Road & Bridge: | |
| Article 6790 | 0.041921 |
| Combined tax rate | $ 0.303546 |

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All outstanding balances between funds are reported as “due to/from other funds”. The County had no advances between funds. All activity between funds was for short-term cash flow requirements.

Inventories

The County utilizes the consumption method to account for inventory. Under this method, inventory is considered an expenditure when used rather than when purchased. Significant inventories are reported on the balance sheet at cost, using the first-in, first-out method, with an offsetting reservation of fund balance in the governmental fund financial statements since they do not constitute "available spendable resources" even though they are a component of current assets. Inventories in the governmental funds are comprised of road materials, bulk fuel and chemicals. Inventory of the proprietary fund type is comprised of bulk fuel held for sale. Changes in inventory balances for a proprietary fund type have a direct effect on respective cost of sales.

Capital Assets

Capital assets, which include land, land improvements, buildings and improvements, furniture, equipment and vehicles, subscription based IT assets, runways, taxiways and aprons, infrastructure, and construction in progress are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their acquisition value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - Continued

Capital Assets - Continued

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the year ended September 30, 2025, no capitalized interest was included in the cost of capital assets under construction.

Assets capitalized have an original cost of $ 5,000 or more and over two years of useful life. Depreciation and amortization has been calculated on each class of depreciable or amortizable property using the straight-line method. Estimated useful lives are as follows:

| | |
|---|---|
| Land improvements | 12-40 Years |
| Buildings and improvements | 9-40 Years |
| Furniture, equipment and vehicles | 2-20 Years |
| Subscription based IT assets | 2-6 Years |
| Runways, taxiways and aprons | 15-20 Years |
| Infrastructure | 20-50 Years |

Compensated Absences

Employees are allowed paid absences due to sickness, vacation and compensatory time. As of January 1, 2000, sick leave benefits are earned by all full time employees at a rate of 96 hours annually. The leave policy allows employees to accumulate up to sixty days of sick leave benefit. Sick leave benefits are recognized in the period in which time off is actually taken. Vacation benefits accrue monthly at rates depending upon an employee's length of service. Vacation benefits must be taken annually and are limited to a carryover period depending upon the employee’s length of service.

Effective January 1, 2000, the County implemented a sick leave pool. The sick leave pool provides additional sick leave days to employees in the event of a catastrophic illness or injury, surgery, or disability that prevents an employee from active employment. Days are applied from the pool only after the employee exhausts all accrued sick, vacation and compensatory time. The Sick Leave Pool Committee, an elected body of pool members who serve as the pool administrator, authorizes benefits from the pool.

Compensatory time represents time worked by employees in excess of 40 hours per week, and is earned at one and one-half times such hours worked. This applies to all non-exempt employees. Exempt employees are all department heads, supervisory personnel, and certain other professional or administrative positions. The maximum compensatory time an employee may accumulate is 240 hours. All such paid absences are paid at the employee's regular pay rate. The liability for compensated absences disclosed in the financial statements represents accumulated vacation and compensatory time at September 30, 2025, computed at pay rates in effect at that time.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - Continued

Compensated Absences - Continued

The following is a summary of compensated absences as of September 30, 2025:

| | |
|---|---|
| Governmental activities | $ 7,207,679 |
| Business-type activities | 61,578 |
| | $ 7,269,257 |

Compensated absence liabilities for governmental activities have been paid from the general fund and various special revenue funds, and liabilities for business-type activities have been paid by the airport fund.

Deferred Outflows and Inflows of Resources

Guidance for deferred outflows of resources and deferred inflows of resources is provided by GASB No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position". Concepts Statement No. 4, Elements of Financial Statements, introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period, and an acquisition of net assets by the government that is applicable to a future period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. Further, GASB No. 65, "Items Previously Reported as Assets and Liabilities", had an objective to either (a) properly classify certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or (b) recognize certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues).

Pension Plans

The fiduciary net position of the Texas County & District Retirement System (TCDRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TCDRS's fiduciary net position. 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.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Brazoria County Retiree Benefits Plan (BCRBP) and additions to/deductions from BCRBP's fiduciary net position have been determined on the same basis as they are reported by BCRBP. For this purpose, BCRBP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - Continued

Long-Term Debt

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenditures and expenses at the time of the transaction.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt is reported as other financing resources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Balance

The County's Commissioners Court meets on a regular basis to manage and review cash financial activities and to ensure compliance with established policies. The County's Unassigned General Fund Balance is maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The unassigned General Fund balance may only be appropriated by resolution of the County's Commissioners Court. Fund balance of the County may be committed for a specific source by formal action of the County's Commissioners Court. Amendments or modifications of the committed fund balance must also be approved by formal action by the County's Commissioners Court. When it is appropriate for fund balance to be assigned, the County's Commissioners Court has delegated authority to the County Judge or the County Auditor. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, resources will be expended as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

Fund Balance Classifications:

The *nonspendable* fund balance includes a portion of net resources that cannot be spent because of their form or because they must be maintained intact. Resources not in spendable form include supplies inventories, prepaid items, and long-term receivables net of unearned interest revenue.

The *restricted* fund balance includes net resources that can be spent only for the specific purposes stipulated by constitution, external resource providers (creditors, grantors, and contributors), laws and regulations of other governments, or through enabling legislation.

The enabling legislation authorizes the County to access, levy, charge or otherwise mandate payment of resources from external resource providers; those resources can be used only for the specific purposes stipulated in the legislation. The County's fee revenue generated through enabling legislations include auto registration fees, birth/death certificate fees, adult bond supervision fees, child abuse protection fees, graffiti eradication fees, court technology fees, election service fees, family protection fees, financial security fees, juvenile case management fees, law library fees, records archive fees, and records management and preservation fees reported under Non-major Special Revenue Funds, and auto registration fees, certificates of title, and gross weight and axle fees reported under the Road & Bridge Fund.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - Continued

Fund Balance - Continued

The *committed* fund balance includes spendable net resources that can only be used for specific purposes pursuant to constraints imposed by formal Commissioners Court actions, no later than the close of the fiscal year. These actions must be in the form of a resolution approved by Commissioners Court. Those constraints remain binding unless removed or changed in the same manner employed to previously commit those resources, which was formal action of Commissioners Court.

The *assigned* fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Such intent should be expressed by Commissioners Court or its designated officials to assign amounts to be used. Constraints imposed on the use of assigned amounts can be removed with no formal Commissioners Court actions. At September 30, 2025, there were no assignments of fund balance.

The *unassigned* fund balance represents spendable net resources that have not been restricted, committed, or assigned to specific purposes. The general fund is the only fund that reports a positive fund balance amount. In other governmental funds, it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Governmental Fund Financial Statements:

The following schedule presents details of fund balance components at September 30, 2025:

| | Major Funds | | | |
|---|---|---|---|---|
| | General Fund | Road & Bridge Fund | Other Governmental Funds | Total Governmental Funds |
| Fund Balance: | | | | |
| Nonspendable: | | | | |
| Inventories | $ 11,320 | $ 690,650 | $ 704,711 | $ 1,406,681 |
| Prepaid expenditures | 3,730,821 | 23,790 | 185,436 | 3,940,047 |
| Restricted: | | | | |
| Capital projects | - | - | 1,430,462 | 1,430,462 |
| Contributor purposes | 37,912 | - | 217,506 | 255,418 |
| Court improvements and operations | - | - | 4,390,858 | 4,390,858 |
| Debt service | - | - | 16,172,635 | 16,172,635 |
| Election services | - | - | 1,843,539 | 1,843,539 |
| Family protection services | 47,007 | - | 2,431 | 49,438 |
| Federal grants | - | - | 4,262,862 | 4,262,862 |
| Health services | - | - | 812,539 | 812,539 |
| Inmate services | - | - | 1,672,479 | 1,672,479 |
| Juvenile services | 11,595 | - | 26,160 | 37,755 |
| Library services | - | - | 330,303 | 330,303 |
| Public safety personnel training | 75,072 | - | 261,811 | 336,883 |
| Public transportation projects | - | 36,026,089 | 138,754 | 36,164,843 |
| Records management | - | - | 6,484,999 | 6,484,999 |
| State grants and appropriations | - | - | 262,270 | 262,270 |
| Other | - | - | 35,006 | 35,006 |

(continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - Continued

Fund Balance - Continued

| | Major Funds | | | |
|---|---|---|---|---|
| | General Fund | Road & Bridge Fund | Other Governmental Funds | Total Governmental Funds |
| Committed: | | | | |
| District attorney supplement | $ - | $ - | $ 615,523 | $ 615,523 |
| District clerk supplement | 882,455 | - | - | 882,455 |
| Narcotics operations | -- | - | 442,911 | 442,911 |
| Juvenile services | 7,841 | - | - | 7,841 |
| Health services | 52,055 | - | - | 52,055 |
| Sheriff supplement | - | - | 1,278,667 | 1,278,667 |
| Tax Collector supplement | - | - | 288,653 | 288,653 |
| Unassigned | 47,761,419 | - | ( 6,727 ) | 47,754,692 |
| Total fund balance | $ 52,617,497 | $ 36,740,529 | $ 41,853,788 | $ 131.211.814 |

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets net of accumulated depreciation and the outstanding balances of any borrowing spent for the acquisition, construction or improvements of those assets. Net position are reported as restricted when there is limitations imposed on the use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
The following schedule presents details of net position components at September 30, 2025.

| | Governmental Activities | Business-Type Activities | Total | Component Unit |
|---|---|---|---|---|
| Net Position: | | | | |
| Net investment in capital assets | $ 519,954,270 | $ 11,537,364 | $ 531,491,634 | $ 13,922,677 |
| Restricted: | | | | |
| Contributor purposes | 255,418 | - | 255,418 | - |
| Court improvements and operations | 4,390,858 | - | 4,390,858 | - |
| Debt service | 15,890,401 | - | 15,890,401 | 76,620 |
| Election services | 1,843,539 | - | 1,843,539 | - |
| Family protection services | 49,438 | - | 49,438 | - |
| Federal grants | 4,283,848 | - | 4,283,848 | - |
| Health services | 1,449,303 | - | 1,449,303 | - |
| Inmate services | 1,770,455 | - | 1,770,455 | - |
| Juvenile services | 37,755 | - | 37,755 | - |
| Library services | 330,303 | - | 330,303 | - |
| Pension | 2,720,250 | 5,774 | 2,726,024 | - |
| Public safety personnel training | 345,401 | - | 345,401 | - |
| Public transportation projects | 39,763,886 | - | 39,763,886 | - |
| Records management | 6,634,204 | - | 6,634,204 | - |
| State grants and appropriations | 262,270 | - | 262,270 | - |
| Other | 35,006 | - | 35,006 | - |
| Unrestricted | 5,179,378 | ( 2,859,855 ) | 2,319,523 | 32,025,799 |
| Total net position | $ 605,195,983 | $ 8,683,283 | $ 613,879,266 | $ 46,025,096 |

## NOTE 2 - DEPOSITS AND INVESTMENTS

The County classifies deposits and investments for financial statement purposes as cash and temporary investments, and investments based upon both liquidity (demand deposits) and maturity date (deposits and investments) of the asset at the date of purchase. For this purpose, a temporary investment is one that when purchased had a maturity date of three months or less. See Note 1 for additional Governmental Accounting Standards Board Statement No. 31 disclosures. Cash and temporary investments as reported on the financial statements at September 30, 2025 are as follows:

| | Governmental Funds | Proprietary Funds | Fiduciary Funds | Primary Government | Component Unit | Totals |
|---|---|---|---|---|---|---|
| Cash and Temporary Investments: | | | | | | |
| Cash (petty cash accounts) | $ 35,280 | $ - | $ 800 | $ 36,080 | $ - | $ 36,080 |
| Cash with fiscal agent | 200 | 1,600,000 | - | 1,600,200 | - | 1,600,200 |
| Financial Institution Deposits: | | | | | | |
| Demand deposits | 25,149,433 | 653,733 | 31,976,126 | 57,779,292 | 10,140,638 | 67,919,930 |
| Local Government Investment Pools: | | | | | | |
| Texpool | 71,924,367 | 2,151,110 | 16,758 | 74,092,235 | 10,386,568 | 84,478,803 |
| Texas Class | 38,922,853 | - | - | 38,922,853 | 30,488,497 | 69,411,350 |
| U.S. Bank Government Obligation Fund | - | - | - | - | 361,926 | 361,926 |
| Cash and temporary investments | 136,032,133 | 4,404,843 | 31,993,684 | 172,430,660 | 51,377,629 | 223,808,289 |
| Investments: | | | | | | |
| Government agency securities | 16,017,957 | - | - | 16,017,957 | - | 16,017,957 |
| Cash, temporary investments and investment totals | $152,050,090 | $ 4,404,843 | $ 31,993,684 | $188,448,617 | $ 51,377,629 | $239,826,246 |

### Deposits

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned to them. The County requires that all deposits with financial institutions be collateralized in an amount equal to 100 percent of uninsured balances.

At year-end, in addition to petty cash of $ 36,080, the carrying amount, of the County's deposits, was $ 57,779,292, while the financial institution balances totaled $ 61,453,765. Of these balances, $ 16,614,544 represents amounts controlled by County courts and held by various financial institutions jointly under the name of the County and the court's beneficiaries and carrying the identification number of the beneficiaries. These accounts are entirely covered by federal deposit insurance. Of the financial institution balances, $ 500,000 was covered by federal depository insurance coverage, and $ 44,339,221 was covered by collateral held by the County's agent in the County's name.

### Investments

Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) authorizes the County to invest its funds under written investment policy (the "investment policy") that primarily emphasizes safety of principal and liquidity, addresses investment diversification, yield, and maturity and addresses the quality and capability of investment personnel. This investment policy defines what constitutes the legal list of investments allowed under the policies, which excludes certain instruments allowed under chapter 2256 of the Texas Government Code.

**NOTE 2 - DEPOSITS AND INVESTMENTS** - Continued

Investments - Continued

The County's deposits and investments are invested pursuant to the investment policy, which is approved by Commissioners Court. The investment policy includes lists of authorized investment instruments and allowable stated maturity of individual investments. In addition it includes an "Investment Strategy Statement" that specifically addresses each investment option and describes the priorities of suitability of investment type, preservation and safety of principal, liquidity, marketability, diversification and yield. Additionally, the soundness of financial institutions (including broker/dealers) in which the County will deposit funds is addressed. The County's investment policy and types of investments are governed by the Public Funds Investment Act (PFIA). The County's management believes it complied with the requirements of the PFIA and the County's investment policy.

The County's Investment Officer submits an investment report each quarter to the Commissioners Court. The report details the investment positions of the County and the compliance of the investment portfolios as they relate to both the adopted investment strategy statements and Texas State law.

The County Investment Officer is authorized to invest in the following investment instruments provided that they meet the guidelines of the investment policy:

1. Obligations of the United States or its agencies and instrumentalities;
2. Direct obligations of the State of Texas or its agencies and instrumentalities;
3. No-load money market mutual funds: regulated by SEC, with a dollar-weighted average stated maturity of 90 days or less, includes in its investment objectives the maintenance of a stable $ 1.00 net asset value per each share, and limited in quantity to the requirements, set forth in Chapter 2256, Government Code Section 2256.014;
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities;
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
6. Certificates of deposit if issued by a state or national bank domiciled in the State of Texas and is: guaranteed or insured by the Federal Deposit Insurance Corporation or its successor, secured in any manner and amount provided by law for deposits of the County;
7. Fully collateralized repurchase agreements, if it: has a defined termination date, is secured by obligations described by Section 2256.009(a)(1) of the Public Funds Investment Act, requires the securities being purchased by the County to be pledged to the County, held in the County's name, and deposited at the time the investment is made with the County or with a third party selected and approved by the County, is placed through a primary government securities dealer, approved by the County, or a financial institution doing business in the State of Texas;
8. Commercial paper is an authorized investment, if the commercial paper: has a stated maturity of 270 days or fewer from the date of its issuance, and is rated not less than A-1 or P-1 or an equivalent rating by at least two nationally recognized credit agencies or one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state;
9. Eligible investment pools if the Commissioners Court by resolution authorizes investment in the particular pool. An investment pool shall invest funds it receives from entities in authorized investments permitted by the Public Funds Investment Act. The County by contract may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds; and,

**NOTE 2 - DEPOSITS AND INVESTMENTS** - Continued

Investments - Continued

The County participates in three Local Government Investment Pools (LGIPs): Texpool, Texas Class and U.S. Bank Government Obligation Fund. The State Comptroller oversees Texpool with Federated Securities Corporation managing the daily operations of the pool under a contract with the State Comptroller. Advisory boards consisting of participants or their designees, maintains oversight responsibility for Texas Class. The U.S. Bank Government Obligation Fund is managed by U.S. Bancorp Asset Management, Inc. for its daily operations. These external investment pools are not registered with the Securities and Exchange Commission, and the County's fair value of its position in theses pools are not same as the value of the pool shares. These funds seek to maintain a constant net asset value of $ 1.00, although this cannot be fully guaranteed.

The County invests in Texpool and Texas CLASS to provide its liquidity needs. Texpool and Texas CLASS Fund are local government investment pools that were established in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code and the Public Funds Investment Act, Chapter 2256 of the Code. Texpool and Texas CLASS are 2(a)7 like funds, meaning that they are structured similar to a money market mutual fund. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are also adjusted on a daily basis. Such funds seek to maintain a constant net asset value of $ 1.00, although this cannot be fully guaranteed. Texpool and Texas CLASS are rated AAA and must maintain a dollar weighted average maturity not to exceed 60 days, which is the limit. At September 30, 2025 Texpool and Texas CLASS had a weighted average maturity of 44 days and 43 days, respectively. Although Texpool and Texas CLASS portfolios had a weighted average maturity of 44 days and 43 days, respectively, the County considers holdings in these funds to have a one day weighted average maturity. This is due to the fact that the share position can usually be redeemed each day at the discretion of the shareholder, unless there has been a significant change in value.

As of September 30, 2025, the County had the following investments:

| Investment Type | Interest Rate | Fair Value | Weighted Avg. Maturity (Days) |
|---|---|---|---|
| Local Government Investment Pools: | | | |
| Texpool | Varies | $ 74,092,235 | 44 |
| Texas CLASS | Varies | 38,922,853 | 43 |
| Total Local Government Investment Pools | | 113,015,088 | 44 |
| Government Agency Securities: | | | |
| FHLB - Callable | 4.60% | 2,019,757 | 850 |
| FHLB - Callable | 4.29% | 1,998,800 | 380 |
| FHLB - Callable | 4.35% | 1,998,400 | 751 |
| FHLB - Callable | 4.70% | 2,002,800 | 878 |
| FHLB - Callable | 4.08% | 1,999,800 | 1,049 |
| FHLB - Callable | 4.25% | 1,999,400 | 546 |
| FNMA - Callable | 4.15% | 1,999,800 | 1,081 |
| FHLB - Callable | 4.16% | 1,999,200 | 709 |
| Total government agency securities | | 16,017,957 | 781 |
| Total investments | | $ 129,033,045 | 135 |

**NOTE 2 - DEPOSITS AND INVESTMENTS** - Continued

Investments - Continued

Credit Risk - As of September 30, 2025, the LGIPs (which represent approximately 87.59% of the investment portfolio) are rated AAAm by Standard and Poor's or AAA by Fitch. The government agency securities rated A-1 by Standard and Poor's and P-1 by Moody's (represent approximately 12.41% of the investment portfolio) are registered and the County's agent holds the securities in the County's name; therefore, the County is not exposed to credit risk.

Interest Rate Risk - As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that investment maturities will not exceed the lesser of a dollar weighted average maturity of 365 days or the anticipated cash flow requirements of the funds. Quality short-to-medium term securities should be purchased, which complement each other in a structured manner that minimizes risk and meets the County's cash flow requirements.

Fair Value Measures

Governmental Accounting Standards Board (GASB) Statement No. 72 *Fair Value Measurement and Application* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under GASB Statement No. 72 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

**NOTE 2 - DEPOSITS AND INVESTMENTS** - Continued

Fair Value Measures - Continued

The following table sets forth by level, within the fair value hierarchy, the County's assets at fair value as of September 30, 2025:

| | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Government agency securities | $ 16,017,957 | $ - | $ - | $ 16,017,957 |
| Total assets at fair value | $ 16,017,957 | $ - | $ - | $ 16,017,957 |

**NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES**

Receivables and Allowances

Receivables as of September 30, 2025, for the government's individual governmental major and nonmajor funds, proprietary major funds, internal service funds, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

| | Governmental Funds | | | |
|---|---|---|---|---|
| | General Fund | Road & Bridge Fund | Other Governmental Funds | Total |
| Receivables: | | | | |
| Property taxes | $ 2,575,388 | $ 945,814 | $ 307,889 | $ 3,829,091 |
| Accounts | 197,650 | 167,131 | 81,012 | 445,793 |
| Special assessments | - | 2,016,212 | 1,207,568 | 3,223,780 |
| Due from other governments | 9,209,644 | - | 14,575,441 | 23,785,085 |
| Accrued interest | 137,599 | - | - | 137,599 |
| Gross receivables | 12,120,281 | 3,129,157 | 16,171,910 | 31,421,348 |
| Less Allowance for Uncollectible: | | | | |
| Property taxes | (1,122,684) | ( 420,255) | ( 143,460) | ( 1,686,399) |
| Special assessments | - | ( 805,835) | ( 13,937) | ( 819,772) |
| Total net receivables | $ 10,997,597 | $ 1,903,067 | $ 16,014,513 | $ 28,915,177 |

| | Proprietary Funds | | | |
|---|---|---|---|---|
| | Enterprise Fund | Internal Service Funds | Total | Fiduciary Funds |
| Receivables: | | | | |
| Accounts: | | | | |
| Airport customers | $ 188,700 | $ - | $ 188,700 | $ - |
| Stop loss insurance | - | 1,210,439 | 1,210,439 | - |
| Lease | 1,866,360 | - | 1,866,360 | - |
| Other | - | - | - | 6,974 |
| Gross receivables | $ 2,055,060 | $ 1,210,439 | $ 3,265,499 | $ 6,974 |

**NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES** - Continued

Receivables From Other Governments

The County participates in a variety of federal and state programs from which it receives grants to, partially or fully, finance certain activities. In addition, the County receives entitlements from the State through the legislative actions and taxes collected by the State on behalf of the County (sales and other taxes). All federal grants shown below are either direct or passed through state or local agencies and are reported on the financial statements as due from other governments.

Amounts due from federal, state, and local governments as of September 30, 2025 are summarized below:

| | State Entitlements and Taxes | Federal Grants | State Grants | Other | Total |
|---|---|---|---|---|---|
| Major Governmental Funds: | | | | | |
| General Fund | $ 8,627,907 | $ 202,913 | $ 228,594 | $ 150,230 | $ 9,209,644 |
| Other Governmental Funds | - | 13,617,657 | 908,889 | 48,895 | 14,575,441 |
| Totals | $ 8,627,907 | $ 13,820,570 | $ 1,137,483 | $ 199,125 | $ 23,785,085 |

Judicial Receivables

Judicial receivables are reported in the governmental activities statement of net position accounts line. Since these receivables do not represent current available resources, they are not reported in the governmental funds balance sheet. The allowance for uncollectible receivables related to the County's various court assessments is determined based on historical experience and evaluation of collectability in relation to the aging of customer accounts. The following is a summary of the receivable and allowance for uncollectible as of September 30, 2025:

| | Governmental Activities | | |
|---|---|---|---|
| | Judicial Receivable | Allowance for Uncollectible Accounts | Net Receivable |
| Judicial Receivables: | | | |
| Justice of the peace | $ 13,427,973 | $ ( 8,728,182) | $ 4,699,791 |
| County courts | 2,350,598 | ( 1,462,307) | 888,291 |
| District courts | 24,760,187 | ( 14,831,352) | 9,928,835 |
| Juvenile probation | 321,229 | ( 314,805) | 6,424 |
| Totals | $ 40,859,987 | $ ( 25,336,646) | $ 15,523,341 |

**NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES** - Continued

Deferred Outflows and Inflows of Resources and Unearned Revenue

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. As of September 30, 2025, the various components of deferred outflows and inflows of resources and unearned revenue reported in the governmental and proprietary funds were as follows:

| | Major Funds | | | | |
|---|---|---|---|---|---|
| | General Fund | Road & Bridge Fund | American Rescue Plan 2021 CLFRF Fund | Other Governmental Funds | Total |
| Deferred Inflows of Resources: | | | | | |
| Delinquent property taxes receivable | $ 1,327,186 | $ 480,595 | $ - | $ 149,719 | $ 1,957,500 |
| Delinquent special assessment taxes receivable | - | 1,210,377 | - | 1,193,631 | 2,404,008 |
| Totals | $ 1,327,186 | $ 1,690,972 | $ - | $ 1,343,350 | $ 4,361,508 |
| Unearned Revenue: | | | | | |
| Federal grants | $ - | $ - | $ 19,025,979 | $ 4,088,669 | $ 23,114,648 |
| State grants | - | - | - | 11,110 | 11,110 |
| Local mitigation advances | - | - | - | 1,262,448 | 1,262,448 |
| Bail bonds | 1,228,850 | - | - | - | 1,228,850 |
| Public safety seizures | - | - | - | 247,218 | 247,218 |
| Developer advances | - | 4,443,373 | - | - | 4,443,373 |
| Rental deposits | 32,184 | - | - | - | 32,184 |
| Other | 1,774 | - | - | 185,055 | 186,829 |
| Totals | $ 1,262,808 | $ 4,443,373 | $ 19,025,979 | $ 5,794,500 | $ 30,526,660 |

**NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES** - Continued

Deferred Outflows and Inflows of Resources and Unearned Revenue - Continued

| | Proprietary Fund<br>Airport Enterprise Fund |
|---|---|
| Deferred Outflows of Resources: | |
| Pension Related: | |
| Differences between expected and actual experience | $ 11,171 |
| Subsequent contributions | 90,354 |
| OPEB Related: | |
| Differences between expected and actual experience | 47,406 |
| Changes in assumptions | 45,247 |
| Net difference between expected and actual investment earnings | 3,836 |
| Totals | $ 198,014 |
| Deferred Inflows of Resources: | |
| Leases | $ 1,720,789 |
| Pension Related: | |
| Difference between expected and actual experience | 1,223 |
| Net difference between expected and actual investment earnings | 42,616 |
| OPEB Related: | |
| Changes in assumptions | 78,776 |
| Totals | $ 1,843,404 |
| Unearned Revenue: | |
| Rental deposits | $ 69,632 |

Governmental and business-type activities defer the recognition of pension expense for contributions made subsequent to the measurement date to the current year-end of September 30, 2025 and report these as deferred outflows of resources. Governmental and business-type activities also defer revenue recognition in connections with resources that have been received, but not yet earned and report these amounts as a deferred inflow of resources. Further, for governmental and business-type activities, like governmental funds, defer revenue recognition in connection with resources that have been received, but not yet earned and report these amounts as a liability (unearned revenue).

As of September 30, 2025, the various components of deferred inflows and outflows of resources reported in the governmental and business-type activities were as follows:

## NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

Deferred Outflows and Inflows of Resources and Unearned Revenue - Continued

| | Governmental Activities | | | Business-Type Activities | | |
|---|---|---|---|---|---|---|
| | Deferred Outflows of Resources | Deferred Inflows of Resources | Unearned Revenue | Deferred Outflows of Resources | Deferred Inflows of Resources | Unearned Revenue |
| Bond refunding cost (net of accumulated amortization) | $ 424,672 | $ - | $ - | $ - | $ - | $ - |
| Leases | - | - | - | - | 1,720,789 | - |
| Pension Related: | | | | | | |
| Differences between expected and actual experience | 1,357,787 | 144,366 | - | 11,171 | 1,223 | - |
| Net difference between expected and actual investment earnings | - | 5,541,503 | - | - | 42,616 | - |
| Subsequent contributions | 11,064,490 | - | - | 90,354 | - | - |
| OPEB Related: | | | | | | |
| Differences between expected and actual experience | 5,076,780 | - | - | 47,406 | - | - |
| Changes in assumptions | 4,845,828 | 8,492,716 | - | 45,247 | 78,776 | - |
| Net difference between expected and actual investment earnings | 409,841 | - | - | 3,836 | - | - |
| Unearned Revenue: | | | | | | |
| Federal grants | - | - | 23,114,648 | - | - | - |
| State grants | - | - | 11,110 | - | - | - |
| Local mitigation advances | - | - | 1,262,448 | - | - | - |
| Bail bonds | - | - | 1,228,850 | - | - | - |
| Public safety seizures | - | - | 247,218 | - | - | - |
| Developer advances | - | - | 4,443,373 | - | - | - |
| Rental deposits | - | - | 32,184 | - | - | 69,632 |
| Other | - | - | 186,829 | - | - | - |
| | $ 23,179,398 | $ 14,178,585 | $ 30,526,660 | $ 198,014 | $ 1,843,404 | $ 69,632 |

## NOTE 4 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2025 consisted of the following:

| Receivable Fund | Payable Fund | 9-30-25 |
|---|---|---|
| General | Other Governmental | $ 11,449,743 |
| General | Airport | 2,381,619 |
| | | $ 13,831,362 |

These include short-term borrowings for reimbursement grants and some revenue or expenditures/expense adjustments between funds at or near year-end.

Interfund receivables and payables represent short-term borrowings primarily for cash flow purposes. These include short-term borrowings for reimbursement grants and some revenue or expenditures/expense adjustments between funds at or near year-end.

Interfund transfers for the year ended September 30, 2025 consisted of the following individual fund transfers in and transfers out:

| Transferring Fund | Receiving Fund | 9-30-25 |
|---|---|---|
| General | Other Governmental | $ 14,874,390 |
| General | Internal Service | 404,330 |
| Road & Bridge | Other Governmental | 1,040,839 |
| Road & Bridge | Internal Service | 68,748 |
| Other Governmental | General | 1,531,227 |
| Other Governmental | Other Governmental | 429,777 |
| Internal Service | Internal Service | 185,000 |
| Total | | $ 18,534,311 |

The Commissioners Court approved these transfers, as transfers of operational funds to cover planned expenditures/expenses. Transfers to special revenue funds covered expenditures necessary to maintain budgeted shortfalls.

## NOTE 5 - CAPITAL ASSETS

Capital Transactions

| | Balance 10-01-24 | Additions | Retirements | Transfers | Balance 09-30-25 |
|---|---|---|---|---|---|
| Governmental Activities: | | | | | |
| Capital Assets, Not Depreciated/ Amortized: | | | | | |
| Land | $ 28,830,124 | $ 102,313 | $ - | $ 1,568,097 | $ 30,500,534 |
| Construction in progress | 135,761,633 | 33,808,877 | ( 1,018,804 ) | ( 135,039,701 ) | 33,512,005 |
| Total capital assets not being depreciated | 164,591,757 | 33,911,190 | ( 1,018,804 ) | ( 133,471,604 ) | 64,012,539 |
| Capital Assets, Being Depreciated/ Amortized: | | | | | |
| Land improvements | 13,765,118 | 891,855 | - | 1,484,289 | 16,141,262 |
| Buildings and improvements | 178,264,384 | 1,673,006 | - | 98,400,805 | 278,338,195 |
| Furniture, equipment and vehicles | 107,253,682 | 8,116,157 | ( 3,688,921 ) | 2,320,901 | 114,001,819 |
| Subscription based IT assets | 2,876,577 | 5,115,463 | ( 666,880 ) | - | 7,325,160 |
| Infrastructure | 514,301,547 | 25,224,641 | - | 31,265,609 | 570,791,797 |
| Total capital assets being depreciated/amortized | 816,461,308 | 41,021,122 | ( 4,355,801 ) | 133,471,604 | 986,598,233 |
| Less Accumulated Depreciation/ Amortization: | | | | | |
| Land improvements | 4,806,054 | 831,507 | - | - | 5,637,561 |
| Buildings and improvements | 52,725,746 | 8,262,771 | - | - | 60,988,517 |
| Furniture, equipment and vehicles | 90,896,589 | 6,476,719 | ( 3,663,996 ) | - | 93,709,312 |
| Subscription based IT assets | 819,903 | 1,597,902 | ( 666,880 ) | - | 1,750,925 |
| Infrastructure | 217,919,189 | 14,933,022 | - | - | 232,852,211 |
| Total accumulated depreciation/ amortization | 367,167,481 | 32,101,921 | ( 4,330,876 ) | - | 394,938,526 |
| Total capital assets being depreciated/amortized, net | 449,293,827 | 8,919,201 | ( 24,925 ) | 133,471,604 | 591,659,707 |
| Governmental activities capital assets, net | $ 613,885,584 | $ 42,830,391 | $ ( 1,043,729 ) | $ - | $ 655,672,246 |

**NOTE 5 - CAPITAL ASSETS** - Continued

Capital Transactions - Continued

| | Balance 10-01-24 | Additions | Retirements | Transfers | Balance 09-30-25 |
|---|---|---|---|---|---|
| Business-Type Activities: | | | | | |
| Airport Fund: | | | | | |
| Capital Assets, Not Being Depreciated: | | | | | |
| Land | $ 1,558,687 | $ - | $ - | $ - | $ 1,558,687 |
| Construction in progress | - | - | - | - | - |
| Total capital assets not being depreciated | 1,558,687 | - | - | - | 1,558,687 |
| Capital Assets, Being Depreciated: | | | | | |
| Buildings and improvements | 11,528,539 | 142,437 | - | - | 11,670,976 |
| Furniture, equipment and vehicles | 1,477,927 | 25,570 | - | - | 1,503,497 |
| Runways, taxiways and aprons | 30,388,673 | - | - | - | 30,388,673 |
| Total capital assets being depreciated | 43,395,139 | 168,007 | - | - | 43,563,146 |
| Less Accumulated Depreciation: | | | | | |
| Buildings and improvements | 6,864,367 | 249,199 | - | - | 7,113,566 |
| Furniture, equipment and vehicles | 1,367,054 | 39,707 | - | - | 1,406,761 |
| Runways, taxiways and aprons | 24,286,805 | 777,337 | - | - | 25,064,142 |
| Total accumulated depreciation | 32,518,226 | 1,066,243 | - | - | 33,584,469 |
| Total capital assets being depreciated, net | 10,876,913 | ( 898,236 ) | - | - | 9,978,677 |
| Airport capital assets, net | $ 12,435,600 | $ ( 898,236 ) | $ - | $ - | $ 11,537,364 |

**NOTE 5 - CAPITAL ASSETS** - Continued

Depreciation/Amortization

Depreciation/amortization expense was charged as direct expense to functional categories of the County as follows:

| | 09-30-25 |
|---|---|
| Governmental Activities: | |
| General administration | $ 5,886,463 |
| Judicial and legal | 203,031 |
| Financial administration | 1,870,207 |
| Elections | 185,364 |
| Public facilities | 778,305 |
| Public safety | 2,265,452 |
| Corrections | 1,573,561 |
| Public transportation | 17,429,772 |
| Health and welfare | 154,249 |
| Culture and recreation | 1,735,544 |
| Conservation | 14,984 |
| Environmental protection | 4,989 |
| Total | $ 32,101,921 |
| Business-type Activities: | |
| Airport | $ 1,066,243 |

Function and Activity - Capital Assets

| | Balance 10-01-24 | Additions | Retirements | Transfers and Adjustments | Balance 09-30-25 |
|---|---|---|---|---|---|
| Governmental Activities: | | | | | |
| Function and Activity: | | | | | |
| General government | $ 100,539,751 | $ - | $ ( 24,183) | $ 92,928,744 | $ 193,444,312 |
| Judicial and legal | 7,109,718 | 543,982 | ( 47,741) | ( 1,540) | 7,604,419 |
| Financial administration | 14,640,115 | 1,903,843 | ( 647,984) | 10,383 | 15,906,357 |
| Elections | 5,592,599 | 30,880 | - | - | 5,623,479 |
| Public facilities | 22,786,750 | 581,161 | ( 14,947) | - | 23,352,964 |
| Public safety | 26,733,341 | 5,919,107 | ( 578,140) | 4,015,882 | 36,090,190 |
| Corrections | 46,540,112 | 822,555 | ( 18,896) | ( 35,735) | 47,308,036 |
| Public transportation | 583,951,599 | 29,245,097 | ( 2,790,420) | 27,911,036 | 638,317,312 |
| Health and welfare | 8,590,185 | 132,071 | ( 11,464) | - | 8,710,792 |
| Culture and recreation | 28,442,724 | 1,894,844 | ( 198,138) | 10,231,808 | 40,371,238 |
| Conservation | 336,736 | - | ( 23,888) | - | 312,848 |
| Environmental protection | 27,802 | 49,895 | - | ( 20,877) | 56,820 |
| | 845,291,432 | 41,123,435 | ( 4,355,801) | 135,039,701 | 1,017,098,767 |
| Non-Functional: | | | | | |
| Construction in progress | 135,761,633 | 33,808,877 | ( 1,018,804) | ( 135,039,701) | 33,512,005 |
| Total governmental activities | $ 981,053,065 | $ 74,932,312 | $ ( 5,374,605) | $ - | $ 1,050,610,772 |

**NOTE 5 - CAPITAL ASSETS** - Continued

Function and Activity - Capital Assets - Continued

| | Balance 10-01-24 | Additions | Retirements | Transfers and Adjustments | Balance 09-30-25 |
|---|---|---|---|---|---|
| Business-Type Activities: | | | | | |
| Function and Activity: | | | | | |
| Airport | $ 44,953,826 | $ 168,007 | $ - | $ - | $ 45,121,833 |
| Total business-type activities | $ 44,953,826 | $ 168,007 | $ - | $ - | $ 45,121,833 |

| | Land | Land Improvements | Buildings and Improvements | Furniture, Equipment and Vehicles | Subscription Based IT Assets | Infrastructure/ Runways, Taxiways and Aprons |
|---|---|---|---|---|---|---|
| Governmental Activities: | | | | | | |
| Function and Activity: | | | | | | |
| General government | $ 5,665,809 | $ 4,248,038 | $175,902,796 | $ 6,954,392 | $ - | $ 673,277 |
| Judicial and legal | 198,024 | 15,318 | 1,270,143 | 5,962,861 | 158,073 | - |
| Financial administration | 1,118 | - | 175,486 | 12,563,115 | 3,166,638 | - |
| Elections | - | - | 89,196 | 5,485,207 | 49,076 | - |
| Public facilities | 1,280,681 | 595,112 | 19,232,174 | 2,166,754 | 78,243 | - |
| Public safety | 10,963 | 661,622 | 5,303,766 | 20,749,120 | 3,752,806 | 5,611,913 |
| Corrections | 147,014 | 509,414 | 42,707,681 | 3,943,927 | - | - |
| Public transportation | 19,254,114 | 1,401,153 | 8,426,185 | 46,824,664 | - | 562,411,196 |
| Health and welfare | 1,120,943 | 15,795 | 2,612,081 | 4,956,020 | - | 5,953 |
| Culture and recreation | 2,812,091 | 8,669,386 | 22,440,888 | 4,239,091 | 120,324 | 2,089,458 |
| Conservation | 8,935 | 25,424 | 177,799 | 100,690 | - | - |
| Environmental protection | 842 | - | - | 55,978 | - | - |
| Total governmental activities | $ 30,500,534 | $ 16,141,262 | $278,338,195 | $114,001,819 | $ 7,325,160 | $570,791,797 |
| Business-Type Activities: | | | | | | |
| Function and Activity: | | | | | | |
| Airport | $ 1,558,687 | $ - | $ 11,670,976 | $ 1,503,497 | $ - | $ 30,388,673 |

**NOTE 5 - CAPITAL ASSETS** - Continued

Construction Commitments

| | Projects Authorized | Expended To Date | Commitment |
|---|---|---|---|
| Governmental Activities: | | | |
| Courthouse Campus Expansion Project | $ 162,775,942 | $(156,303,774) | $ 6,472,168 |
| Boat Ramp Reconstruction and Boardwalk Repair | 733,509 | ( 598,047) | 135,462 |
| Restore Act - Quintana Fishing Pier | 2,499,850 | ( 1,909,643) | 590,207 |
| Restore Act - San Luis Pass Park - Boat Launch | 364,064 | ( 171,650) | 192,414 |
| New Alvin Annex Building | 8,732,860 | ( 4,171,668) | 4,561,192 |
| North Annex CR 58 MUD Utility Connections | 429,601 | - | 429,601 |
| Generators for the Sheriff's Office | 1,379,732 | ( 219,600) | 1,160,132 |
| Construction of a Teen Center Building | 455,400 | ( 77,473) | 377,927 |
| Museum Exterior Restoration Project | 249,392 | - | 249,392 |
| Wild Peach Drainage Improvements | 5,809,254 | - | 5,809,254 |
| Road & Bridge Projects: | | | |
| CR 58 and 59 Improvements | 25,952,485 | ( 21,758,166) | 4,194,319 |
| Road and Bridge Service Center Facilities Improvement | 2,276,182 | ( 2,134,841) | 141,341 |
| Road and Drainage Improvements – CR 30N | 1,866,428 | - | 1,866,428 |
| Widening for Right Turn Deceleration Lane FM 523 | 275,053 | - | 275,053 |
| Silverlake Street Repairs | 1,520,338 | ( 903) | 1,519,435 |
| Bar X Street Repairs | 2,747,547 | ( 961,097) | 1,786,450 |
| CR 48 Traffic Signal Improvements | 322,411 | ( 105,726) | 216,685 |
| CR 676 at Varner Creek Bridge Replacement | 354,600 | ( 32,243) | 322,357 |
| Wild Peach Drainage Improvements | 539,887 | ( 118,409) | 421,478 |
| Total governmental activities | $ 219,284,535 | $( 188,563,240 ) | $ 30,721,295 |

**NOTE 5 - CAPITAL ASSETS** - Continued

| | Balance 10-01-24 | Additions | Retirements | Transfers | Balance 09-30-25 |
|---|---|---|---|---|---|
| Brazoria County Toll Road Authority: | | | | | |
| Component Unit: | | | | | |
| Capital Assets, Not Depreciated: | | | | | |
| Land | $ 88,425 | $ - | $ - | $ - | $ 88,425 |
| Construction in progress | 2,001,437 | 11,925,372 | - | - | 13,926,809 |
| Total capital assets not being depreciated | 2,089,862 | 11,925,372 | - | - | 14,015,234 |
| Capital Assets, Being Depreciated: | | | | | |
| Land improvements | 10,256,932 | - | - | - | 10,256,932 |
| Furniture, equipment and vehicles | 3,960,137 | - | - | - | 3,960,137 |
| Infrastructure | 111,456,907 | 2,334,042 | - | - | 113,790,949 |
| Total capital assets being depreciated | 125,673,976 | 2,334,042 | - | - | 128,008,018 |
| Less Accumulated Depreciation: | | | | | |
| Land improvements | 3,586,781 | 1,025,693 | - | - | 4,612,474 |
| Furniture, equipment and vehicles | 964,485 | 275,567 | - | - | 1,240,052 |
| Infrastructure | 12,970,536 | 3,737,982 | - | - | 16,708,518 |
| Total accumulated depreciation | 17,521,802 | 5,039,242 | - | - | 22,561,044 |
| Total capital assets being depreciated, net | 108,152,174 | ( 2,705,200 ) | - | - | 105,446,974 |
| Total capital assets, net | $ 110,242,036 | $ 9,220,172 | $ - | $ - | $ 119,462,208 |

Construction Commitments

| | Projects Authorized | Expended To Date | Commitment |
|---|---|---|---|
| Component Unit: | | | |
| Brazoria County Expressway | $ 2,544,712 | $ - | $ 2,544,712 |
| Brazoria County Expressway Extension | 21,507,482 | ( 12,170,277 ) | 9,337,205 |
| Total component unit | $ 24,052,194 | $ ( 12,170,277 ) | $ 11,881,917 |

## NOTE 6 - DISAGGREGATION OF ACCOUNTS AND ACCRUED LIABILITIES PAYABLE

Accounts and accrued liabilities payable as of September 30, 2025, for the government's individual governmental major and nonmajor funds, proprietary major fund, internal service funds, and fiduciary funds in the aggregate are as follows:

| | Governmental Funds | | | | |
|---|---|---|---|---|---|
| | General Fund | Road & Bridge Fund | American Rescue Plan 2021 CLFRF Fund | Other Governmental Funds | Total |
| Accounts and Accrued Liabilities Payable: | | | | | |
| Vendors | $ 9,144,654 | $ 1,753,411 | $ 1,266,588 | $ 2,964,440 | $ 15,129,093 |
| Other governments | 699,487 | 671 | - | 74,444 | 774,602 |
| Accrued compensation | 1,680,941 | 226,202 | - | 172,386 | 2,079,529 |
| Accrued benefits | 2,859,523 | 395,108 | - | 293,255 | 3,547,886 |
| Other accrued liabilities | 62,664 | - | - | - | 62,664 |
| Totals | $ 14,447,269 | $ 2,375,392 | $ 1,266,588 | $ 3,504,525 | $ 21,593,774 |

| | Proprietary Funds | | | |
|---|---|---|---|---|
| | Airport Fund | Internal Service Funds | Total | Fiduciary Funds |
| Accounts and Accrued Liabilities Payable: | | | | |
| Vendors | $ 76,252 | $ 552,558 | $ 628,810 | $ 119,533 |
| Other governments | - | - | - | 175 |
| Accrued compensation | 17,056 | - | 17,056 | 95,944 |
| Accrued benefits | 32,107 | 1,097 | 33,204 | 134,263 |
| Estimated claims payable | - | 3,063,598 | 3,063,598 | - |
| Totals | $ 125,415 | $ 3,617,253 | $ 3,742,668 | $ 349,915 |

## NOTE 7 - LONG-TERM DEBT

General Obligation and Certificates of Obligation Debt

General obligation and certificates of obligations payable at September 30, 2025, are summarized as follows:

| | Interest Rate % | Series Dates Issued | Series Dates Maturity | Series Dates Callable | Bonds Outstanding 09-30-25 |
|---|---|---|---|---|---|
| General Obligation: | | | | | |
| Refunding Bonds, Series 2016 | 2.000 - 5.000 | 2016 | 2027 | - | $ 2,085,000 |
| Refunding Bonds, Series 2018 | 2.000 - 5.000 | 2016 | 2027 | - | 1,565,000 |
| Refunding Bonds, Series 2020 | 5.000 | 2020 | 2030 | - | 5,510,000 |
| Limited Refunding Bonds, Series 2021 | 4.000 - 5.000 | 2021 | 2032 | - | 11,870,000 |
| Unlimited Refunding Bonds, Series 2021 | 4.000 | 2021 | 2032 | - | 3,375,000 |
| Certificates of Obligation: | | | | | |
| Combination Tax and Revenue Certificate of Obligation Refunding Bonds, Series 2016 | 2.000 - 5.000 | 2016 | 2036 | - | 1,070,000 |
| Certificate of Obligation Bonds, Series 2018 | 4.000 - 5.000 | 2018 | 2038 | - | 6,515,000 |
| Certificate of Obligation Bonds, Series 2021 | 3.000 - 5.000 | 2021 | 2046 | - | 84,980,000 |
| Total | | | | | $116,970,000 |

General obligation and certificates of obligation bond transactions for the year ended September 30, 2025 were as follows:

| | |
|---|---|
| Bonds outstanding, October 1, 2024 | $ 123,455,000 |
| Matured | ( 6,485,000) |
| Bonds outstanding, September 30, 2025 | $ 116,970,000 |

**NOTE 7 - LONG-TERM DEBT** - Continued

General Obligation and Certificates of Obligation Debt - Continued

The bond ordinances require that a tax be levied sufficient to pay current interest and create a sinking fund of not less than the amount to pay current principal and interest. For the year ended September 30, 2025, the amount of ad valorem taxes collected for interest and sinking were $ 9,796,927, while the debt service requirements for principal and interest was $ 11,464,425. The bond resolutions provide no express remedies in the event of default and make no provision for acceleration of maturity of the bonds.

The following is a summary of general obligation bond requirements by year as of September 30, 2025:

| September 30, | Principal | Interest | Total Requirement |
|---|---|---|---|
| 2026 | $ 7,830,000 | $ 4,631,625 | $ 12,461,625 |
| 2027 | 7,745,000 | 4,246,600 | 11,991,600 |
| 2028 | 7,010,000 | 3,882,250 | 10,892,250 |
| 2029 | 6,780,000 | 3,542,225 | 10,322,225 |
| 2030 | 7,120,000 | 3,199,650 | 10,319,650 |
| 2031-2035 | 25,545,000 | 12,220,050 | 37,765,050 |
| 2036-2040 | 23,530,000 | 7,844,350 | 31,374,350 |
| 2041-2045 | 25,640,000 | 3,774,275 | 29,414,275 |
| 2046 | 5,770,000 | 115,400 | 5,885,400 |
| | $ 116,970,000 | $ 43,456,425 | $ 160,426,425 |

Proprietary Debt

Other than accrued compensated absences, net OPEB liability, and net pension liability, there was no proprietary long-term debt at or during the year ended September 30, 2025.

**NOTE 7 - LONG-TERM DEBT** - Continued

Changes in Long-Term Debt

Transactions for the year ended September 30, 2025 are summarized as follows:

| | Balance 10-01-24 | Additions | Reductions | Balance 09-30-25 | Current Portion |
|---|---|---|---|---|---|
| Governmental Activities: | | | | | |
| Bonds payable | $123,455,000 | $ - | $ ( 6,485,000 ) | $116,970,000 | $ 7,830,000 |
| Subscription liability | 1,272,518 | 4,820,479 | ( 2,179,433 ) | 3,913,564 | 1,688,842 |
| Compensated absences | 6,694,620 | 5,096,437 | ( 4,583,378 ) | 7,207,679 | 1,433,808 |
| Net pension liability | 21,454,862 | 56,781,063 | ( 74,219,767 ) | 4,016,158 | - |
| Net OPEB liability | 63,041,484 | 6,665,255 | ( 6,267,912 ) | 63,438,827 | - |
| Premium on bonds | 18,195,669 | - | ( 1,506,123 ) | 16,689,546 | 1,446,482 |
| Total governmental activities | $234,114,153 | $ 73,363,234 | $( 95,241,613 ) | $212,235,774 | $ 12,399,132 |
| Business-Type Activities: | | | | | |
| Compensated absences | $ 62,082 | $ 60,306 | $ ( 60,810 ) | $ 61,578 | $ 20,080 |
| Net pension liability | 93,501 | 564,499 | ( 606,088 ) | 51,912 | - |
| Net OPEB liability | 607,944 | 62,568 | ( 58,839 ) | 611,673 | - |
| Total business-type activities | $ 763,527 | $ 687,373 | $ (725,737 ) | $ 725,163 | $ 20,080 |

Compensated absences, net OPEB liability and net pension liability are payable by the fund in which the individual positions are budgeted with the majority of the liability arising from the General Fund.

Discretely Presented Component Unit

Discretely presented component unit long-term bonded debt as of September 30, 2025 is listed below:

The Authority issued limited contract tax and subordinate lien revenue bonds, which were issued in part as current interest bonds and in part as convertible capital appreciation bonds. The convertible capital appreciation bonds have a conversion date of March 1, 2025, where they will convert to current interest bonds. The Authority also issued limited contract tax and subordinate lien revenue bond anticipation notes. These subordinate lien revenue bonds and notes are paid through the Authority's Debt Service Fund from toll fees collected by the Authority.

**NOTE 7 - LONG-TERM DEBT** - Continued

The following is a summary of the outstanding subordinate lien revenues bonds as of September 30, 2025:

| | Interest Rate % | Series Dates: Issued | Series Dates: Maturity | Series Dates: Callable | Bonds Outstanding 09-30-25 |
|---|---|---|---|---|---|
| Revenue Bonds: | | | | | |
| Limited Contract Tax Subordinate Lien 2017A Current Interest Bonds | 5.000 | 2017 | 2049 | 2027 | $ 34,150,000 |
| Limited Contract Tax Subordinate Lien 2017A Capital Appreciation Bonds | 4.000 | 2017 | 2045 | 2030 | 26,700,000 |
| Limited Contract Tax Subordinate Lien 2020 Refunding Bonds | 5.000 | 2020 | 2049 | 2027 | 24,985,000 |
| Limited Contract Tax Subordinate Lien Toll Road Revenue Bonds Series 2024 | 3.750 | 2024 | 2054 | - | 30,325,000 |
| Total | | | | | $116,160,000 |

Revenue bond transactions for the year ended September 30, 2025 were as follows:

| | |
|---|---|
| Bonds outstanding, October 1, 2024 | $ 85,354,448 |
| Issued | 30,325,000 |
| Accretion | 480,552 |
| Bonds outstanding, September 30, 2025 | $ 116,160,000 |

On January 30, 2020, the Authority sold $ 24,985,000 of Limited Contract Tax and Subordinate Lien Toll Road Revenue Refunding Bonds, Series 2020. The net proceeds of $ 29,915,325 were placed in escrow for the defeasement of $ 29,700,000 in the Limited Contract Tax and Subordinate Lien Toll Road Revenue Bond Anticipation Notes, Series 2017B. These refunding bonds (Series 2020) were issued to provide for long-term financing of the costs of the Brazoria County Expressway by refunding the Limited Contract Tax and Subordinate Lien Toll Road Revenue Bond Anticipation Notes, Series 2017B and to pay for the costs of issuance associated with the Series 2020 bonds. This refunding issue defeased all of the outstanding bond anticipation notes from the original issue of 2017. All future debt service payments on the original bonds were provided for by placing the proceeds of the refunding bonds in an irrevocable trust. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Authority's basic financial statements. This is a conversion of old debt to new debt, therefore, there are no differences between cash flow required to service the old debt to service the new debt and there is no economic gain for the refunding of the old bonds to the new bonds.

**NOTE 7 - LONG-TERM DEBT** - Continued

On June 1, 2017, the Authority sold $ 53,838,313 of Limited Contract Tax and Subordinate Lien Toll Road Revenue Bonds, Series 2017A. These bonds were issued to finance the cost of the Brazoria County Expressway and to pay for the costs of the issuance associated with the bonds.

On October 17, 2024, the Authority issued $ 30,325,000 of Limited Contract Tax and Subordinate Lien Toll Road Revenue Bonds, Series 2024, for the purpose of pre-development costs of the Brazoria County Expressway for surveying, geotechnical investigations, environmental investigations and preliminary engineering. The bonds have a stated interest rate of 3.75% and will mature in 2054.

The following is a summary of revenue bond requirements by year as of September 30, 2025:

| Year Ended September 30, | Principal | Interest | Total Requirement |
|---|---|---|---|
| 2026 | $ 550,000 | $ 4,978,188 | $ 5,528,188 |
| 2027 | 580,000 | 5,329,000 | 5,909,000 |
| 2028 | 2,160,000 | 5,260,500 | 7,420,500 |
| 2029 | 2,270,000 | 5,149,750 | 7,419,750 |
| 2030 | 2,390,000 | 5,033,250 | 7,423,250 |
| 2031-2035 | 13,880,000 | 23,200,750 | 37,080,750 |
| 2036-2040 | 18,460,000 | 19,407,225 | 37,867,225 |
| 2041-2045 | 23,130,000 | 14,948,750 | 38,078,750 |
| 2046-2050 | 27,890,000 | 9,419,375 | 37,309,375 |
| 2051-2054 | 24,850,000 | 2,562,500 | 27,412,500 |
| | $ 116,160,000 | $ 95,289,288 | $ 211,449,288 |

A summary of the long-term liability transactions of the Authority for the year ended September 30, 2025 is as follows:

| | Balance 10-01-24 | Additions | Retirements | Balance 09-30-25 | Current Portion |
|---|---|---|---|---|---|
| Component Unit: | | | | | |
| Revenue bonds | $ 85,354,448 | $ 30,805,552 | $ - | $116,160,000 | $ 550,000 |
| Premium on bonds | 7,275,529 | 335,091 | ( 411,391) | 7,199,229 | 411,922 |
| Total component unit | $ 92,629,977 | $ 31,140,643 | $ ( 411,391) | $123,359,229 | $ 961,922 |

## NOTE 8 - LEASES

The County owns various types of property that are held for lease. There are three types of leases: ground leases, hanger leases and building leases. The terms of the leases expire in various years through 2033.

As of September 30, 2025 the County's receivable for lease payments was $ 1,866,360 and the balance of the deferred inflow of resources associated with these leases was $ 1,720,789. The deferred inflow of resources associated with these leases will be recognized as revenue over the lease term. The County recognized $ 322,489 in lease revenue and $ 58,655 in interest revenue during the fiscal year 2025 related to these leases.

Minimum future rentals to be received on noncancelable leases as of September 30, 2025 are as follows:

| Year Ended September 30 | Principal | Interest | Total |
|---|---|---|---|
| 2026 | $ 312,890 | $ 51,172 | $ 364,062 |
| 2027 | 287,642 | 41,757 | 329,399 |
| 2028 | 255,882 | 33,846 | 289,728 |
| 2029 | 271,709 | 26,333 | 298,042 |
| 2030 | 229,595 | 18,916 | 248,511 |
| 2031-2033 | 508,642 | 16,835 | 525,477 |
| | $ 1,866,360 | $ 188,859 | $ 2,055,219 |

## NOTE 9 - SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The County has entered into subscription based information technology arrangements (SBITAs) for the right to use the other party's information technology software which have been accounted for in accordance with GASB 96. The County is required to make annual payments on each arrangement at the County's incremental borrowing rate or the interest rate stated or implied in the subscription term which ranges from 2.3643% to 3.3330%. The value of the right to use subscription asset as of September 30, 2025 is $ 7,325,160 with accumulated amortization of $ 1,750,925.

The future principal and interest SBITA payments for governmental activities as of September 30, 2025 are as follows:

| Year Ended September 30 | Principal | Interest | Total Requirement |
|---|---|---|---|
| 2026 | $ 1,688,842 | $ 106,357 | $ 1,795,199 |
| 2027 | 338,853 | 61,767 | 400,620 |
| 2028 | 304,393 | 51,973 | 356,366 |
| 2029 | 214,150 | 42,863 | 257,013 |
| 2030 | 232,372 | 37,059 | 269,431 |
| 2031-2034 | 1,134,954 | 79,852 | 1,214,806 |
| | $ 3,913,564 | $ 379,871 | $ 4,293,435 |

## NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN

*Plan Description* - The County provides retirement, disability, and death benefits for all of its full-time employees through a non-traditional 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 more than 890 non-traditional defined benefit plans. TCDRS in the aggregate issues a annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 79768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at age 60 and above with 8 or more years of service, 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 8 years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

All eligible employees of the County are required to participate in TCDRS.

The plan provisions are adopted by Commissioner's Court of the County, within the options available in the state statutes governing TCDRS. Plan provisions for the County were as follows:

| | Plan Year 2025 | Plan Year 2024 |
|---|---|---|
| Employee deposit rate | 7.00% | 7.00% |
| Employer deposit rate | 13.27% | 13.27% |
| Matching ratio (County to employee) | 2 to 1 | 2 to 1 |
| Years required for vesting | 8 | 8 |
| Service retirement eligibility (expressed as age/years of service) | 60/8, 0/30 | 60/8, 0/30 |

Employees Covered by Benefit Terms:

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

| | |
|---|---|
| Inactive employees or beneficiaries currently receiving benefits | 1,074 |
| Inactive employees entitled to but not yet receiving benefits | 1,508 |
| Active employees | 1,598 |
| | 4,180 |

*Contributions* - The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee compensation, and the employer matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the employer. Under the state laws governing TCDRS, the contribution rate for each employer is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. Participating employers are required to contribute at the actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees.

**NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN** - Continued

Each employer has the opportunity to make additional contributions in excess of its annual required contribution rate either by adopting an elected rate that is higher than the required rate or by making additional contributions on an ad hoc basis. Employers may make additional contributions to pay down their liabilities faster, pre-fund benefit enhancements and/or buffer against future adverse experience. In addition, employers annually review their plans and may adjust benefits and costs based on their local needs and budgets. Although accrued benefits may not be reduced, employers may reduce future benefit accruals and immediately reduce costs.

Employees of the County were required to contribute 7.00% of their annual compensation during the fiscal year. The County's required contribution rates of 12.91% and 13.27% in calendar years 2025 and 2024, respectively. The County's contributions to TCDRS for the year ended September 30, 2025 were $ 14,494,094.

*Net Pension Liability* - The County's Net Pension Liability was measured as of December 31, 2024, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions:

The Total Pension Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

| | |
|---|---|
| Inflation | 2.50% per year |
| Overall payroll growth | 3.00% per year |
| Investment Rate of Return | 7.50%, net of pension plan investment expense, including inflation |

Except where indicated in the section of this GASB 68 report entitled "Actuarial Methods and Assumptions Used for GASB Calculations", the assumptions used in this analysis for the December 31, 2024 financial reporting metrics are the same as those used in the December 31, 2024 actuarial valuation analysis for the County.

Following is a description of the assumptions used in the December 31, 2024 actuarial valuation analysis for the County. This information may also be found in the Brazoria County December 31, 2024 Summary Valuation Report.

Economic Assumptions:

TCDRS System-Wide Economic Assumptions

| | |
|---|---|
| Real rate of return | 5.00% |
| Inflation | 2.50% |
| Long-term investment return | 7.50% |

**NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN** - Continued

The assumed long-term investment return of 7.50% is net after investment and administrative expenses and is expected to enable the system to credit each employer's Subdivison Accumulation Fund (SAF) with a nominal annual rate of 7.50% on the combined Employee Savings Fund (ESF) and SAF funds, less the amount credited to the County's ESF. Under the TCDRS Act, the ESF is credited with a nominal annual rate of 7.00%. It is assumed interest will be credited at the nominal annual rate of 7.50% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.50% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.70% per year for a career employee.

Employer Specific Economic Assumptions

| | |
|---|---|
| Growth in membership | 0.00% |
| Payroll growth | 3.00% |

The payroll growth assumption is for the aggregate covered payroll of an employer.

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 are based on January 2025 information for a 10-year time horizon.

The valuation assumption for long-term expected return is re-assessed in detail at a minimum of every four years, and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

**NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN** - Continued

| Asset Class | Benchmark | Target Allocation[1] | Geometric Real Rate of Return (Expected minus Inflation)[2] |
|---|---|---|---|
| US Equities | Dow Jones U.S. Total Stock Market Index | 13.00% | 5.35% |
| Global Equities | MSCI World (net) Index | 4.00% | 5.15% |
| International Equities - Developed Markets | MSCI World Ex USA (net) Index | 6.00% | 4.75% |
| International Equities - Emerging Markets | MSCI Emerging Markets (net) Index | 0.00% | 4.75% |
| Investment-Grade Bonds | Bloomberg U.S. Aggregate Bond Index | 3.00% | 2.25% |
| Strategic Credit | FTSE High-Yield Cash-Pay Index | 9.00% | 3.70% |
| Direct Lending | Morningstar LSTA US Leveraged Loan TR USD Index | 16.00% | 6.85% |
| Distressed Debt | Cambridge Associates Distressed Securities Index[3] | 4.00% | 6.80% |
| REIT Equities | 67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index | 2.00% | 3.95% |
| Master Limited Partnerships | Alerian MLP Index | 2.00% | 4.95% |
| Commodities | Bloomberg Commodities Index | 2.00% | 1.00% |
| Private Real Estate Partnerships | Cambridge Associates Real Estate Index[4] | 6.00% | 5.75% |
| Private Equity | Cambridge Associates Global Private Equity & Venture Capital Index[5] | 25.00% | 8.15% |
| Hedge Funds | Hedge Fund Research, Inc. Fund of Funds Composite Index | 6.00% | 3.60% |
| Cash Equivalents | 90-Day U.S. Treasury | 2.00% | 1.10% |

[1] *Target asset allocation adopted at the March 2025 TCDRS Board meeting.*
[2] *Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.35%, per Cliffwater's 2025 capital market assumptions*
[3] *Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.*
[4] *Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.*
[5] *Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.*

*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 include in (1), calculated using the municipal bond rate.

**NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN** - Continued

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.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

| | Increase (Decrease) | | |
|---|---|---|---|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (a)-(b) |
| Balance as of December 31, 2023 | $ 547,468,387 | $ 525,920,024 | $ 21,548,363 |
| Changes for the Year: | | | |
| Service cost | 13,965,219 | - | 13,965,219 |
| Interest on total pension liability [1] | 41,647,841 | - | 41,647,841 |
| Effect of plan changes [2] | - | - | - |
| Effect of economic/demographic gains or losses | 1,278,687 | - | 1,278,687 |
| Effect of assumptions changes or inputs | - | - | - |
| Refunds of contributions | ( 1,050,724) | ( 1,050,724) | - |
| Employer contributions | - | 13,973,385 | ( 13,973,385) |
| Member contributions | - | 7,371,040 | ( 7,371,040) |
| Net investment income | - | 53,481,430 | ( 53,481,430) |
| Benefit payment, | ( 26,321,891) | ( 26,321,891) | - |
| Administrative expense | - | ( 311,874) | 311,874 |
| Other changes [3] | - | ( 141,941) | 141,941 |
| Balance as of December 31, 2024 | $ 576,987,519 | $ 572,919,449 | $ 4,068,070 |

[1] *Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.*
[2] *No plan changes valued.*
[3] *Relates to allocation of system-wide items.*

**NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN** - Continued

*Sensitivity Analysis* - The following presents the net pension liability of the county, calculated using the discount rate of 7.60%, as well as what the County's net pension liability would be if it were calculated using a discount rate of 1 percentage-point lower (6.60%) or 1 percentage-point higher (8.60%) than the current rate:

| | 1% Decrease In Discount Rate (6.60%) | Discount Rate (7.60%) | 1% Increase In Discount Rate (8.60%) |
|---|---|---|---|
| Total pension liability | $ 654,788,920 | $ 576,987,519 | $ 512,168,043 |
| Fiduciary net position | 572,919,449 | 572,919,449 | 572,919,449 |
| Net pension liability / (asset) | $ 81,869,471 | $ 4,068,070 | $ ( 60,751,406) |

| *Pension Expense:* | Year Ended 12-31-24 |
|---|---|
| Service cost | $ 13,965,219 |
| Interest on total pension liability [1] | 41,647,841 |
| Administrative expenses | 311,874 |
| Member contributions | ( 7,371,040) |
| Expected investment return net of investment expenses | ( 39,728,116 ) |
| Recognition of deferred inflows/outflows of resources: | |
| Recognition of economic/demographic gains or losses | 243,856 |
| Recognition of assumption changes or inputs | 5,223,086 |
| Recognition of investment gains or losses | ( 6,254,908) |
| Other [2] | 141,941 |
| Pension expense | $ 8,179,753 |

[1] *Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.*
[2] *Related to allocation of system-wide items.*

*Deferred Inflows and Outflows* - At September 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual economic experience | $ 1,368,958 | $ 145,589 |
| Net difference between projected and actual investment earnings | - | 5,584,119 |
| Contributions subsequent to the measurement date [3] | 11,154,844 | - |
| Totals | $ 12,523,802 | $ 5,729,708 |

**NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN** - Continued

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expenses as follows:

| Year Ended September 30, | |
|---|---|
| 2026 | $ ( 4,118,709 ) |
| 2027 | 8,242,887 |
| 2028 | ( 5,734,266 ) |
| 2029 | ( 2,750,662 ) |
| 2030 | - |
| Thereafter [4] | - |

*[3] Any eligible employer contributions were made subsequent to the measurement date through the employer's fiscal year end, the employer should reflect these contributions, adjusted as outlined in GASB No. 71.*
*[4] Total remaining balance to be recognized in future years, if any. Note that additional deferred inflows and outflows of resources may impact these numbers.*

**NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

*Plan Description* - The County's defined benefit OPEB plan, Brazoria County Retiree Benefits Plan (BCRBP), provides OPEB for all permanent full-time employees of the County. BCRBP is a single-employer defined benefit OPEB plan administered by the County. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioners Court. A separate audited report is not available.

*Benefits Provided* - BCRBP provides healthcare benefits for retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan. To be eligible for retiree health coverage, the employee must be 60 years of age with 8 years of service, 30 years of service at any age or age plus service must be at least 75. The following table is an abbreviated summary of the medical and pharmacy benefits available for the plan year:

**NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)** - Continued

| Plan Type | Buy Up Plan | HRA Plan |
|---|---|---|
| **HRA Contribution** (Individual/Family) | n/a | $1,000 / $2,000 |
| **Deductible** | | |
| Network (Individual/Family) | $1,750 / $5,250 | $2,750 / $8,250 |
| Non-Network (Individual/Family) | No Coverage Offered | No Coverage Offered |
| **Out of Pocket Maximum** | | |
| Network (Individual/Family) | $7,150 / $14,700 | $5,000 / $14,700 |
| Non-Network (Individual/Family) | No Coverage Offered | No Coverage Offered |
| **Coinsurance** | | |
| Network | 20% | 20% |
| Non-Network | 100% | 100% |
| **Lifetime Maximum** | Unlimited | Unlimited |
| **Office Visit** | | |
| Network | $40 / $60 Copay | Deductible / 20% |
| Non-Network | No Coverage Offered | No Coverage Offered |
| **Specialist Visit / Urgent Care** | | |
| Network | $40 / $60 Copay | Deductible / 20% |
| Non-Network | No Coverage Offered | No Coverage Offered |
| **Wellness Visit** | | |
| Network | Covered 100% | Covered 100% |
| Non-Network | No Coverage Offered | No Coverage Offered |
| **In-Patient & Out-Patient Hospital** | | |
| Network | $200 / 20% | $500 / 20% after Deductible |
| Non-Network | No Coverage Offered | No Coverage Offered |
| **Emergency Room** | | |
| Network | $500 / 20% after Deductible | $500 / 20% after Deductible |
| Non-Network | No Coverage Offered | No Coverage Offered |
| **Pharmacy Benefits - Honest RX** | | |
| Formulary Based | Deductible of $150 then: | Deductible of $150 then: |
| Generic/Pref Brand/Non-Pref Brand | $5 / $30 / $60 | $5 / $30 / $60 |
| Specialty | $150 | $150 |
| Mail Order | Deductible then: | |
| and Retail | 3 months for the price of 2 | 3 months for the price of 2 |

The following table provides a summary of the number of participants in the plan as of September 30, 2025:

| | |
|---|---|
| Inactive plan members or beneficiaries currently receiving benefits | 491 |
| Inactive plan members entitled to but not yet receiving benefits | - |
| Active plan members | 1,311 |
| | 1,802 |

**NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)** - Continued

*Contributions* - Local Government Code Section 157.102 assigns to Commissioners Court the authority to establish and amend contribution requirements of the plan members. The County may contribute all, part of, or none of the premium payment. The County establishes rates based on an actuarially determined rate. For the year ended September 30, 2025, the County's average contribution rate was 4.80% of covered payroll. Employees are not required to contribute to the plan.

*Net OPEB Liability* - The County's net OPEB liability of $ 64,050,500 was measured as of September 30, 2025, and was rolled forward from the actuarial valuation as of October 1, 2023.

*Actuarial assumptions and other inputs* - The total OPEB liability in the October 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

| | |
|---|---|
| Inflation | 2.50% |
| Salary increases | 3.00%, per annum |
| Investment rate of return | 4.50%, per annum |
| Health care trend rates | Trend rate of 6.21% |

Mortality rates were based on the sex distinct PUB 2010 general employee headcount weighted mortality table with mortality improvement scale MP-2021 for non-annuitants, and sex distinct PUB 2010 retiree headcount weighted mortality table with mortality improvement scale MP-2021 for annuitants.

The actuarial assumptions used in the October 1, 2023 valuation were based on the experience study covering the four-year period ending December 31, 2020, as conducted for the Texas County and District Retirement System.

The long-term expected rate of return on OPEB 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 OPEB 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 by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|---|---|---|
| Domestic Equity | 18% | 7.00% |
| International Equity | 17% | 7.80% |
| Fixed Income | 30% | 5.80% |
| Private Equity | 5% | 9.70% |
| Real Estate | 10% | 7.50% |
| Cash | 20% | 2.90% |
| Total | 100% | 6.14% |

**NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)** - Continued

*Discount Rate* - The discount rate used to measure the total OPEB liability was 4.77%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

*Changes in net OPEB Liability* - The changes in the net OPEB liability as of September 30, 2025 are as follows:

| | Total OPEB Liability (a) | Plan Fiduciary Net Position (b) | Net OPEB Liability (a)-(b) |
|---|---|---|---|
| Balance at 9/30/24 | $ 78,210,099 | $ 14,560,671 | $ 63,649,428 |
| Charges for the Year: | | | |
| Service cost | 2,980,806 | - | 2,980,806 |
| Interest | 3,352,125 | - | 3,352,125 |
| Difference in expected and actual experience | - | - | - |
| Change in assumptions | ( 2,816,852) | - | ( 2,816,852) |
| Contributions - employer | - | 2,372,103 | ( 2,372,103) |
| Projected return on assets | - | 661,952 | ( 661,952) |
| Difference in expected and actual asset return | - | ( 221,543) | 221,543 |
| Benefit payments | ( 2,375,844) | ( 1,900,000) | ( 475,844) |
| Administrative expense | - | ( 173,349) | 173,349 |
| Net changes | 1,140,235 | 739,163 | 401,072 |
| Balance at 9/30/25 | $ 79,350,334 | $ 15,299,834 | $ 64,050,500 |

*Sensitivity of the net OPEB liability to changes in the discount rate and health-care cost trend rates* - The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated 1 percentage point lower (3.77%) or 1 percentage point higher (5.77%) than the current discount rate:

| | 1% Decrease in Discount Rate (3.77%) | Discount Rate (4.77%) | 1% Increase in Discount Rate (5.77%) |
|---|---|---|---|
| Net OPEB liability | $ 75,742,898 | $ 64,050,500 | $ 59,123,054 |

**NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)** - Continued

*Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates* - The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (5.21% or 1 percentage point higher 7.21%) than the current healthcare cost trend rates:

| | 1% Decrease 5.21% | Healthcare Cost Trend Rates 6.21% | 1% Increase 7.21% |
|---|---|---|---|
| Net OPEB liability | $ 60,260,156 | $ 64,050,500 | $ 74,799,924 |

*OPEB plan fiduciary net position* - Detailed information about the OPEB plan's fiduciary net position is available in the Actuarial Valuation Report.

*OPEB Expense Deferred Inflows and Outflows* - For the year ended September 30, 2025, the County recognized OPEB expense as follows:

| *Collective OPEB Expense:* | Year Ended 09-30-25 |
|---|---|
| Service cost | $ 2,980,806 |
| Interest | 3,352,125 |
| Projected earnings on OPEB assets | ( 661,952) |
| Investment expenses | 173,349 |
| Difference between expected and actual experience | 1,111,428 |
| Change in assumptions | ( 366,515) |
| Difference between expected and actual investment experience | 198,841 |
| OPEB expense | $ 6,788,082 |

At September 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 5,124,186 | $ - |
| Changes in assumptions | 4,891,075 | 8,571,492 |
| Net differences between projected and actual earnings | 413,677 | - |
| Totals | $ 10,428,938 | $ 8,571,492 |

**NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)** - Continued

The County did not have any contributions subsequent to the measurement date due to the measurement date and the date of this report both ending as of September 30, 2025.

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

| Year Ended September 30, | |
|---|---|
| 2026 | $ 865,265 |
| 2027 | 792,029 |
| 2028 | 754,146 |
| 2029 | ( 637,430 ) |
| 2030 | ( 269,768 ) |
| Thereafter | 353,204 |

*Payable to the OPEB Plan* - At September 30, 2025, the County did not have a payable for any outstanding contributions to BCRBP.

**NOTE 12 - DEFERRED COMPENSATION AND POST-RETIREMENT LIFE INSURANCE BENEFITS**

The County provides participating eligible employees the alternate plans of disability, survivorship and delayed compensation created in accordance with Internal Revenue Code Section 457. The Plans are administered by First Financial Benefits, Inc. (FFB). The plans are funded through tax-delayed employee contributions of 6.7% of eligible gross annual compensation. The County contributes an additional 6.7% of the total eligible gross annual compensation of all participating employees. The employee contribution is deposited into the employee's retirement annuity account. The County contribution is applied to disability and survivorship benefit premiums with the remaining amounts contributed to the employee's retirement annuity.

The County funds all amounts of compensation delayed under the plan through investment in a fixed rate group annuity contract underwritten by American United Life Insurance Company. Investments in these funds are reported at fair value. The delayed compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Transactions within the annuity for the year are summarized below:

| | |
|---|---|
| Balance - October 1, 2024 | $ 146,460,842 |
| Contributions and earnings | 23,615,232 |
| Withdrawals, premiums, and benefits | ( 13,441,126 ) |
| Balance - September 30, 2025 | $ 156,634,948 |

Participants may make additional contributions to their Delayed Compensation Retirement Plan Account. These contributions will be in addition to the employees 6.7% contribution and the County's matching contribution.

The alternate plan also provides plan participants with long-term disability benefits through Lincoln Financial Group. The policy generally provides the totally disabled insured with benefits of 60 percent of base pay up to a maximum benefit of $ 1,500 per month.

**NOTE 12 - DEFERRED COMPENSATION AND POST-RETIREMENT LIFE INSURANCE BENEFITS** - Continued

A Group Term Life Insurance Policy is in effect which covers all participating employees. Benefits are a multiple of annual salary with maximum benefit of $ 150,000. The plan also provides a paid-up death benefit of $ 50,000 to employees who retire under certain provisions. Premiums are provided for the benefit through a portion of the County's contribution to the alternate plan. The funds are invested in an annuity with Standard Life Insurance Company referred to as the Retired Lives Reserve (RLR). Funds required for benefits payable under this plan are drawn from the annuity as needed.

A Group Annuity Contract to reimburse TCDRS eligible employees for amounts paid for health insurance benefits became effective on October 1, 1990. The plan provides $ 295 per month until age 65 and then $ 200 per month age 65 and over towards the cost of health insurance premiums.

Transactions within the annuities for the year are summarized below:

| | Retired Lives Reserve | Retiree Medical Plan |
|---|---|---|
| Balance - October 1, 2024 | $ 8,547,818 | $ 14,560,671 |
| Contributions and earnings | 1,157,005 | 2,812,512 |
| Withdrawals, premiums, benefits | ( 64,007) | ( 2,073,349) |
| Balance - September 30, 2025 | $ 9,640,816 | $ 15,299,834 |

Two additional delayed compensation plans are available to employees. The two plans are Nationwide and Lincoln National. The County does not participate and match benefits in these two plans. Transactions for these two plans are summarized below:

| | Nationwide | Lincoln |
|---|---|---|
| Balance - October 1, 2024 | $ 2,696,075 | $ 77,163 |
| Contribution and earnings | 419,821 | 4,188 |
| Withdrawals, premiums, benefits | ( 197,915) | ( 2,536) |
| Balance - September 30, 2025 | $ 2,917,981 | $ 78,815 |

The County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

The County maintains a Group Annuity Contract to reimburse TCDRS eligible employees for amounts paid for health insurance benefits. The plan is a single-employer defined benefit plan. The Group Annuity Contract became effective on October 1, 1990. The plan provides $ 295 per month until age 65 and then $ 200 per month towards the cost of health insurance premiums. A separate, audited GAAP-basis post-employment benefit plan report is not available for this plan.

*Funding Policy* - The contribution requirements of the County are adopted by Commissioner's Court and may be amended at any time. For the year ended September 30, 2025, the County contributed $ 2,318,809 to the Group Annuity Contract which includes net investment earnings, respectively.

## NOTE 13 - SELF INSURANCE

Health Insurance

The County implemented a limited self-insured health care benefit and life AD&D coverage plan that became effective August 1, 1989. The plan was established to provide for the payment or reimbursement of all or a portion of eligible medical, dental and prescription drug expenses incurred by eligible participants and eligible dependents of such participants. The County is the named fiduciary and plan administrator and has the authority to control and manage the operation and administration of the plan. The County has the authority to amend the plan, to determine its policies, to appoint and remove plan supervisors and exercise general administrative authority over them.

The County, under the direction of the plan supervisor, Third Party Administrators, shall evaluate the cost of the plan and determine the amount to be contributed to the plan. The current contribution to the plan by the County was $ 1,000 per eligible employee per month for the period October 1, 2024 through September 30, 2025. The contributions, or interfund premiums paid into the Self Insurance Health Fund (Internal Service Fund) are available to pay claims and administrative costs of the plan with a portion of the premiums set aside as reserves for anticipated claims. The total contribution to the plan for the fiscal year ended September 30, 2025 was $ 24,847,245. The plan provides limited medical care benefits to the eligible participants up to $ 1,000,000 lifetime maximum benefit. The plan has in place an excess loss insurance policy through SA Benefit Services LLC, which covers claims in excess of $ 250,000 per participant in any calendar year, with a maximum aggregate benefit of $ 1,000,000 per coverage period. Estimated claims payable at September 30, 2025 was $ 2,663,598.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2025 and 2024.

| | 2025 | 2024 |
|---|---|---|
| Claims payable - October 1, | $ 2,992,776 | $ 2,559,741 |
| Incurred claims | 28,942,162 | 25,680,590 |
| Payment of claims | ( 28,877,909) | ( 25,247,555) |
| Claims payable - September 30, | $ 3,057,029 | $ 2,992,776 |

The following is a reconciliation of claims payable at September 30, 2025 and 2024.

| | 2025 | 2024 |
|---|---|---|
| Claims payable: | | |
| Actual | $ 393,431 | $ 558,665 |
| Estimated | 2,663,598 | 2,434,111 |
| Total claims payable | $ 3,057,029 | $ 2,992,776 |

**NOTE 13 - SELF INSURANCE** - Continued

Insurance Reserve

Brazoria County established a self-insurance reserve within the General Fund in 1979. This reserve was established to provide coverage for general liability and automobile risks including settlements, claims and costs in defense of torts, civil rights, contractual suits, environmental protection and defense of County employees not covered by or in excess of commercial insurance limits. In the fiscal year ended September 30, 1989, the Commissioners Court transferred the balance of $ 311,658 into a self-insurance internal service fund. This was done to facilitate control where all costs and claims can be charged to the fund from which the related liability arose. The repayment of these claims and expenses is reported as expenditures/expenses in the respective funds. The self-insurance fund reports the receipt of the interfund repayment as operating revenue with all legal costs and claims reported as an operating expense. Estimated claims payable at September 30, 2025 was $ 400,000.

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County maintains commercial coverage for these risks and self-insures amounts in excess of insurance coverage. There have been no significant changes in insurance coverage and settlements (related to self-insurance). For the years ended September 30, 2025, claims and settlements in excess of insurance coverage amounted to $ 399,416.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2025 and 2024 for both actual and estimated liabilities:

| | 2025 | 2024 |
|---|---|---|
| Claims payable - October 1, | $ 400,000 | $ 453,765 |
| Incurred claims | 399,416 | 302,158 |
| Payment of claims | ( 392,485) | ( 355,923) |
| Claims payable - September 30, | $ 406,931 | $ 400,000 |

The following is a reconciliation of claims payable at September 30, 2025 and 2024.

| | 2025 | 2024 |
|---|---|---|
| Claims payable: | | |
| Actual | $ 6,931 | $ - |
| Estimated | 400,000 | 400,000 |
| Total claims payable | $ 406,931 | $ 400,000 |

These estimated claims are considered current liabilities based on the fact that no clear estimate is available to determine the timing of settlements in the future.

**NOTE 13 - SELF INSURANCE** - Continued

Health Clinic

Brazoria County established a Wellness Clinic on October 3, 2012, in an effort to reduce health insurance costs. Participation is voluntary if you are enrolled in the County's medical plan either as an employee, their dependent or retiree. The clinic offers a range of health and wellness services such as primary health care, health screenings, laboratory services, preventative care support, health education and more. Services are free to all County health insurance plan members. The County is contracting with a third party to manage the clinic.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2025 and 2024 for actual liabilities:

| | 2025 | 2024 |
|---|---|---|
| Claims payable - October 1, | $ 1,906 | $ 251 |
| Incurred claims | 934,920 | 872,549 |
| Payment of claims | ( 783,533) | ( 870,894) |
| Claims payable - September 30, | $ 153,293 | $ 1,906 |

| | 2025 | 2024 |
|---|---|---|
| Claims payable: | | |
| Actual | $ 153,293 | $ 1,906 |
| Total claims payable | $ 153,293 | $ 1,906 |

**NOTE 14 - CONTINGENCIES**

The County is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. In August 2025, a material settlement was reached regarding a breach of contract claim. *Pulice Construction, Inc. v. Brazoria County, Texas and Brazoria County Toll Road Authority*, originally filed in 2024. Under the terms of the court-approved settlement agreement, the Brazoria County Toll Road Authority agreed to a total payment of $ 2,334,042 to resolve all outstanding claims. This amount was paid during the year ended September 30, 2025 and was recognized as an infrastructure capital asset due to the settlement's direct relation to the construction of the Brazoria County Expressway. The County has recorded a contingent estimated liability of $ 400,000 in the Self Insurance Liability Fund (Internal Service Fund) as of September 30, 2025 to account for any unexpected outcomes related to these civil lawsuit claims.

**NOTE 15 - GRANTS, ENTITLEMENTS AND SHARED REVENUES**

During the year ended September 30, 2025, the County applied for and received federal and state grants related to various activities. The operations of these grants are reported in the general fund, various special revenue funds, capital projects fund, and the enterprise fund. These grants are reimbursement type grants, therefore, revenues equal expenditures. Grant revenues are classified as intergovernmental revenues. The federal grants are covered by the requirements of the Single Audit Act and the Uniform Guidance. The state grants are covered by the Texas Grant Management Standards.

## NOTE 16 - BAIL BOND COLLATERAL

The County holds, as collateral, time deposits and other cash equivalents and real property pledged toward bail bonds. The County does not have access to the assets unless the bond is violated; therefore, these assets are not reported in the financial statements of the County as of September 30, 2025. As of September 30, 2025, bail bonds outstanding totaled $ 91,017,892 and collateral pledged against these bonds amounted to $ 6,154,898.

## NOTE 17 - PEARLAND-MANVEL LANDFILL

The Pearland-Manvel Landfill site is a five-acre tract deeded from Brazoria County to the City of Pearland for use as a landfill during the 1950's and 60's. Upon completion of its use as a landfill the tract reverted to Brazoria County pursuant to the original instrument of conveyance. In the mid 1980's the Texas Department of Health reviewed the site, which was also the subject of some litigation because of the presence of some radioactive materials. These materials apparently were placed on the property by third parties illegally. No action was taken at that time against Brazoria County. In 2001, the then Texas Natural Resources Conservation Commission reopened its review of the site and mandated further investigation and remediation if appropriate. Brazoria County and the City of Pearland agreed to split evenly the costs of such investigation and remediation because of the fact that both entities at one time had dominion over the property. A phase one study has been presented to the Texas Commission on Environmental Quality (TCEQ). The scope of work in compliance with the findings of the phase one study has also been submitted to the Commission. They responded with another comment letter on November 17, 2004 to which the County responded with a letter to the Commission dated December 30, 2004, agreeing to the installation of a fourth additional groundwater monitoring well. The County's legal and technical representatives met with the Commission on April 20, 2005 and agreed to relocate the three wells. Another comment letter dated October 11, 2005 was received from the Commission after that meeting, and the County's environmental consultants responded by letter on December 14, 2005 and proceeded to install the new monitoring wells in December 2005. Additional sampling was conducted in March 2006, and the new wells were found to not have contamination above applicable TCEQ standards. Results of the latest sampling were reported to TCEQ on October 31, 2006, but no response has been received. At this time the County proposes to leave all existing solid waste and radioactive material deposited at the landfill (as opposed to excavating and removing the same) coupled with a restriction of access and prohibition against future residential use of the site. Periodic future testing and financial assurance may also be necessary. Since the TCEQ has not yet responded to the last submission by the County, the County is not in a position to determine the extent of remediation activities that will ultimately be required in connection with the Landfill. Environmental consultants have been paid $ 276,736 for their work to date. Half of that expense has been shared by the City of Pearland. The consultant estimates that the costs for additional work suggested by the Commission would total an additional $ 27,338.

Further, Brazoria County has retained outside assistance in the environmental legal aspects of this matter. To date the County has spent $ 51,632 in such legal expenses. An additional $ 10,326 has been authorized for further legal services. At September 30, 2025, the County has recorded an accrued liability in the amount of $ 62,664, which includes its portion of estimated costs as well as $ 25,000 for estimated ongoing costs of monitoring.

## NOTE 18 - TAX ABATEMENTS

The County enters into property tax abatement agreements with taxpayers under the State Property Tax Abatement Act, Tax Code Chapter 312. Under the act, the County may enter into a local agreement with a taxpayer that exempts all or part of the increase in the value of the real property and/or tangible personal property from taxation for a period not to exceed 10 years. Tax abatements are an economic development tool available to the County to attract new industries and to engage in the retention and development of existing businesses through property tax exemptions or reductions.

For the year ended September 30, 2025, the County abated property taxes totaling $ 35,676,162 under this program, including the following tax abatement agreements that exceed 10 percent of the total amount abated:

- A 100 percent property tax abatement to an integrated manufacturing complex to engineer, procure and construct a chemical manufacturing facility. The property taxes abated in the current fiscal year amounted to $ 3,999,585. This abatement agreement is set to expire on December 31, 2024.
- A 100 percent property tax abatement for the construction of a natural gas liquefaction and liquefied natural gas export facility and pre-treatment facilities. The property taxes abated in the current fiscal year amounted to $ 6,192,814. This abatement agreement is set to expire on December 31, 2024.
- A 100 percent property tax abatement for the construction of a natural gas liquefaction and liquefied natural gas export facility and pre-treatment facilities. The property taxes abated in the current fiscal year amounted to $ 6,455,088. This abatement agreement is set to expire on December 31, 2025.
- A 100 percent property tax abatement for the construction of a natural gas liquefaction and liquefied natural gas export facility and pre-treatment facilities. The property taxes abated in the current fiscal year amounted to $ 5,605,554. This abatement agreement is set to expire on December 31, 2025.

## NOTE 19 - EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through March 12, 2026, the date which the financial statements were available to be issued.

On January 27, 2026, The County approved to ratify the defeasance of the Unlimited Tax Refunding Bonds, Series 2016, the Unlimited Tax Refunding Bonds, Series 2018, and the Certificates of Obligation, Series 2018. The County paid a total of $ 8,474,700 to fully extinguish the outstanding principal balances of each of the listed series. This early redemption will result in a decrease in the County’s governmental activities general long-term debt by $ 8,285,000 over the remaining life of the bonds. This transaction had no effect on the financial position or results of operations for the year ended September 30, 2025.

STATE OF TEXAS
COUNTY OF BRAZORIA

# REQUIRED SUPPLEMENTARY INFORMATION

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - General Fund and Road & Bridge Fund*
*For the Year Ended September 30, 2025*

| | General Fund | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Property taxes | $ 119,235,798 | $ 115,737,564 | $ 112,738,822 | $ ( 2,998,742 ) |
| Sales taxes | 43,400,000 | 43,400,000 | 44,183,337 | 783,337 |
| Intergovernmental | 1,129,001 | 1,129,001 | 1,429,300 | 300,299 |
| Charges for services | 8,640,771 | 8,640,771 | 9,048,470 | 407,699 |
| Licenses and permits | 1,431,000 | 1,691,000 | 1,816,934 | 125,934 |
| Fines and forfeitures | 2,244,500 | 2,694,500 | 2,722,313 | 27,813 |
| Special assessments | - | - | - | - |
| Investment income | 3,877,786 | 6,138,751 | 5,356,989 | ( 781,762 ) |
| Miscellaneous | 2,424,471 | 3,641,352 | 4,040,599 | 399,247 |
| Total revenues | 182,383,326 | 183,072,939 | 181,336,764 | ( 1,736,175 ) |
| Expenditures: | | | | |
| Current: | | | | |
| General administration | 16,593,545 | 16,214,934 | 14,668,775 | 1,546,159 |
| Judicial and legal | 31,739,921 | 33,843,755 | 33,184,889 | 658,866 |
| Financial administration | 22,683,533 | 21,719,547 | 19,868,289 | 1,851,258 |
| Elections | 1,299,913 | 1,300,421 | 1,046,410 | 254,011 |
| Public facilities | 8,491,223 | 8,257,041 | 7,724,343 | 532,698 |
| Public safety | 35,461,258 | 36,330,915 | 35,156,281 | 1,174,634 |
| Corrections | 35,643,798 | 36,742,061 | 34,101,949 | 2,640,112 |
| Public transportation | - | - | - | - |
| Health and welfare | 5,555,057 | 5,491,950 | 4,648,325 | 843,625 |
| Public assistance | 370,800 | 370,800 | 370,800 | - |
| Culture and recreation | 15,082,504 | 15,292,988 | 14,895,787 | 397,201 |
| Conservation | 583,475 | 588,559 | 574,895 | 13,664 |
| Environmental protection | 339,399 | 342,472 | 324,792 | 17,680 |
| Capital outlay | 4,775,039 | 11,902,927 | 8,819,746 | 3,083,181 |
| Debt Service: | | | | |
| Principal | 275,000 | 1,359,000 | 2,175,044 | ( 816,044 ) |
| Interest and fiscal charges | 15,000 | 1,091,000 | 129,417 | 961,583 |
| Total expenditures | 178,909,465 | 190,848,370 | 177,689,742 | 13,158,628 |
| Excess (deficiency) of revenues over expenditures | 3,473,861 | ( 7,775,431 ) | 3,647,022 | 11,422,453 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from sale of capital assets | 19,000 | 19,000 | 90,029 | 71,029 |
| Issuance of subscription based IT arrangements | - | 5,126,000 | 4,820,479 | ( 305,521 ) |
| Transfers in | - | - | 1,531,227 | 1,531,227 |
| Transfers out | ( 3,556,000 ) | ( 3,556,000 ) | ( 15,278,720 ) | ( 11,722,720 ) |
| Total other financing sources (uses) | ( 3,537,000 ) | 1,589,000 | ( 8,836,985 ) | ( 10,425,985 ) |
| Net change in fund balance | ( 63.139 ) | ( 6,186,431 ) | ( 5,189,963 ) | 996,468 |
| Fund balance - beginning | 57,807,460 | 57,807,460 | 57,807,460 | - |
| Fund balance - ending | $ 57,744,321 | $ 51,621,029 | $ 52,617,497 | $ 996,468 |

| Road & Bridge Fund | | | |
|---|---|---|---|
| Budgeted Amounts | | Actual | Variance With Final Budget Positive |
| Original | Final | Amounts | (Negative) |
| $ 39,939,463 | $ 39,939,463 | $ 38,891,721 | $ ( 1,047,742 ) |
| - | - | - | - |
| 80,000 | 80,000 | 83,903 | 3,903 |
| - | - | 132,206 | 132,206 |
| 810,000 | 810,000 | 982,405 | 172,405 |
| - | - | - | - |
| 18,000 | 18,000 | 97,164 | 79,164 |
| 1,000,000 | 1,000,000 | 1,756,082 | 756,082 |
| 3,300,000 | 22,856,147 | 24,186,242 | 1,330,095 |
| 45,147,463 | 64,703,610 | 66,129,723 | 1,426,113 |
| - | - | - | - |
| - | - | - | - |
| - | - | 15,306 | ( 15,306 ) |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 27,192,560 | 28,047,652 | 24,658,929 | 3,388,723 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 20,069,733 | 41,033,699 | 32,702,298 | 8,331,401 |
| - | - | - | - |
| - | - | - | - |
| 47,262,293 | 69,081,351 | 57,376,533 | 11,704,818 |
| ( 2,114,830 ) | ( 4,377,741 ) | 8,753,190 | 13,130,931 |
| - | - | 228,992 | 228,992 |
| - | - | - | - |
| - | - | - | - |
| ( 2,300,000 ) | ( 2,300,000 ) | ( 1,109,587 ) | 1,190,413 |
| ( 2,300,000 ) | ( 2,300,000 ) | ( 880,595 ) | 1,419,405 |
| ( 4,414,830 ) | ( 6,677,741 ) | 7,872,595 | 14,550,336 |
| 28,867,934 | 28,867,934 | 28,867,934 | - |
| $ 24,453,104 | $ 22,190,193 | $ 36,740,529 | $ 14,550,336 |

**BRAZORIA COUNTY, TEXAS**

*Texas County and District Retirement System*
*Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios*
*With a Measurement Date of December 31,*

| | 2024 | 2023 | 2022 | 2021 |
|---|---|---|---|---|
| Total Pension Liability: | | | | |
| Service cost | $ 13,965,219 | $ 12,993,694 | $ 12,892,818 | $ 12,723,907 |
| Interest on the Total Pension Liability | 41,647,841 | 39,571,831 | 37,108,998 | 35,274,107 |
| Effect of plan changes | - | - | 8,008,432 | - |
| Effect of assumption changes or inputs | - | - | - | ( 379,943 ) |
| Effect of economic/demographic (gains) or losses | 1,278,687 | 819,887 | ( 582,362 ) | ( 807,363 ) |
| Benefit payments/refunds of contributions | ( 23,372,615 ) | ( 26,721,352 ) | ( 23,582,255 ) | ( 22,117,194 ) |
| Net Change in Total Pension Liability | 29,519,132 | 26,664,060 | 33,845,631 | 24,693,514 |
| Total Pension Liability - Beginning | 547,468,387 | 520,804,327 | 486,958,696 | 462,265,182 |
| Total Pension Liability - Ending (a) | $ 576,987,519 | $ 547,468,387 | $ 520,804,327 | $ 486,958,696 |
| Fiduciary Net Position: | | | | |
| Employer contributions | $ 13,973,385 | $ 12,722,834 | $ 12,116,236 | $ 11,383,083 |
| Member contributions | 7,371,040 | 6,798,463 | 6,519,112 | 6,333,991 |
| Investment Income net of investment expenses | 53,481,430 | 52,773,282 | ( 29,837,156 ) | 93,395,548 |
| Benefit payments/refunds of contributions | ( 27,372,615 ) | ( 26,721,352 ) | ( 23,582,255 ) | ( 22,117,194 ) |
| Administrative expense | ( 311,874 ) | ( 274,617 ) | ( 281,783 ) | ( 279,249 ) |
| Other | ( 141,941 ) | ( 220,381 ) | ( 253,528 ) | ( 109,999 ) |
| Net Change in Fiduciary Net Position | 46,999,425 | 45,078,229 | ( 35,319,374 ) | 88,606,180 |
| Fiduciary Net Position - Beginning | 525,920,024 | 480,841,795 | 516,161,169 | 427,554,989 |
| Fiduciary Net Position - Ending (b) | $ 572,919,449 | $ 525,920,024 | $ 480,841,795 | $ 516,161,169 |
| Net Pension Liability/(Asset) (a-b) | $ 4,068,070 | $ 21,548,363 | $ 39,962,532 | $ ( 29,202,473 ) |
| Fiduciary Net Position as a Percentage of Total Pension Liability | 99.29% | 96.06% | 92.33% | 106.00% |
| Pensionable Covered Payroll | $ 105,300,571 | $ 97,120,906 | $ 93,130,175 | $ 90,485,586 |
| Net Pension Liability/(Asset) as a Percentage of Covered Payroll | 3.86% | 22.19% | 42.91% | ( 32.27%) |

| 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|
| $ 11,097,053 | $ 11,164,283 | $ 11,323,351 | $ 10,945,405 | $ 11,011,415 | $ 9,208,083 |
| 33,357,651 | 33,744,635 | 31,852,740 | 30,047,206 | 27,865,882 | 25,022,175 |
| - | ( 30,691,103 ) | - | - | - | 19,339,348 |
| 26,590,351 | - | - | ( 812,594 ) | - | 3,462,644 |
| 333,223 | 103,129 | ( 1,711,977 ) | ( 1,573,507 ) | ( 1,563,930 ) | 3,078,052 |
| ( 19,301,986 ) | ( 18,770,952 ) | ( 17,157,111 ) | ( 16,248,409 ) | ( 15,624,381 ) | ( 13,826,449 ) |
| 52,076,292 | ( 4,450,008 ) | 24,307,003 | 22,358,101 | 21,688,986 | 46,283,853 |
| 410,188,890 | 414,638,898 | 390,331,895 | 367,973,794 | 346,284,808 | 300,000,955 |
| $ 462,265,182 | $ 410,188,890 | $ 414,638,898 | $ 390,331,895 | $ 367,973,794 | $ 346,284,808 |
| $ 11,071,028 | $ 10,420,111 | $ 16,408,474 | $ 9,453,766 | $ 8,732,404 | $ 8,780,780 |
| 6,160,355 | 5,798,161 | 5,534,278 | 5,473,648 | 5,035,162 | 4,989,108 |
| 40,257,173 | 55,382,425 | ( 6,258,255 ) | 43,334,581 | 20,589,644 | ( 964,311 ) |
| ( 19,301,986 ) | ( 18,770,952 ) | ( 17,157,111 ) | ( 16,248,409 ) | ( 15,624,381 ) | ( 13,826,449 ) |
| ( 312,849 ) | ( 296,987 ) | ( 270,864 ) | ( 225,310 ) | ( 223,860 ) | ( 200,829 ) |
| ( 46,086 ) | ( 35,051 ) | 176,883 | ( 20,886 ) | 334,355 | ( 361,456 ) |
| 37,827,635 | 52,497,707 | ( 1,566,595 ) | 41,767,390 | 18,843,324 | ( 1,583,157 ) |
| 389,727,354 | 337,229,647 | 338,796,242 | 297,028,852 | 278,185,528 | 279,768,685 |
| $ 427,554,989 | $ 389,727,354 | $ 337,229,647 | $ 338,796,242 | $ 297,028,852 | $ 278,185,528 |
| $ 34,710,193 | $ 20,461,536 | $ 77,409,251 | $ 51,535,653 | $ 70,944,942 | $ 68,099,280 |
| 92.49% | 95.01% | 81.33%` | 86.80% | 80.72% | 80.33% |
| $ 88,005,065 | $ 82,830,877 | $ 79,061,121 | $ 78,194,973 | $ 71,930,888 | $ 71,272,649 |
| 39.44% | 24.70% | 97.91% | 65.91% | 98.63% | 95.55% |

**BRAZORIA COUNTY, TEXAS** Exhibit 12

*Texas County and District Retirement System*
*Schedule of Employer Contributions*
*For the Ten Years Ended September 30,*

| | Actuarially Determined Contribution[1] | Actual Employer Contribution[1] | Contribution Deficiency (Excess) | Pensionable Covered Payroll[2] | Actual Contribution as a % of Covered Payroll |
|---|---|---|---|---|---|
| 2016 | $ 8,649,954 | $ 8,649,954 | $ - | $ 70,970,186 | 12.2% |
| 2017 | 9,288,895 | 9,288,895 | - | 76,748,647 | 12.1% |
| 2018 | 7,203,665 | 10,386,729 | ( 3,183,064) | 78,676,652 | 13.2% |
| 2019 | 9,924,668 | 13,560,012 | ( 3,635,344) | 81,255,604 | 16.7% |
| 2020 | 10,612,248 | 10,827,082 | ( 214,834) | 87,133,831 | 12.4% |
| 2021 | 11,117,217 | 11,764,941 | ( 647,724) | 93,520,990 | 12.6% |
| 2022 | 11,742,942 | 11,904,140 | ( 161,198) | 92,200,326 | 12.9% |
| 2023 | 12,539,233 | 12,539,233 | - | 95,871,435 | 13.1% |
| 2024 | 13,698,049 | 13,698,049 | - | 103,525,318 | 13.2% |
| 2025 | 14,191,474 | 14,494,094 | ( 302,620) | 109,224,511 | 13.3% |

(1) TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.
(2) Payroll is calculated based on contributions as reported to TCDRS.

STATE OF TEXAS
COUNTY OF BRAZORIA

## BRAZORIA COUNTY, TEXAS

*Schedule of Changes in Net OPEB Liability and Related Ratios*
*For the Last Ten Years Ended September 30,*

| | 2025 | 2024 | 2023 | 2022 |
|---|---|---|---|---|
| Total OPEB Liability: | | | | |
| Service cost | $ 2,980,806 | $ 2,893,986 | $ 2,835,005 | $ 3,320,781 |
| Interest | 3,352,125 | 3,472,930 | 3,138,599 | 2,687,428 |
| Differences between expected and actual experience | - | 3,331,049 | - | 1,222,396 |
| Change in assumptions | ( 2,816,852 ) | 3,162,117 | ( 496,910 ) | ( 6,786,499 ) |
| Benefit payments | ( 2,375,844 ) | ( 2,771,307 ) | ( 2,882,895 ) | ( 2,190,450 ) |
| Net Change in Total OPEB Liability | 1,140,235 | 10,088,775 | 2,593,799 | ( 1,746,344 ) |
| Total OPEB Liability - Beginning | 78,210,099 | 68,121,324 | 65,527,525 | 67,273,869 |
| Total OPEB Liability - Ending (a) | $ 79,350,334 | $ 78,210,099 | $ 68,121,324 | $ 65,527,525 |
| Plan Fiduciary Net Position: | | | | |
| Contributions - employer | $ 2,372,103 | $ 2,095,282 | $ 1,253,484 | $ 1,308,228 |
| Contributions - other | - | - | - | - |
| Net investment income | 440,409 | 415,462 | 404,658 | 398,021 |
| Benefit payments | ( 1,900,000 ) | ( 1,325,000 ) | ( 1,500,000 ) | ( 1,350,000 ) |
| Administrative expense | ( 173,349 ) | ( 61,071 ) | ( 106,775 ) | ( 103,903 ) |
| Net change in plan fiduciary net position | 739,163 | 1,124,673 | 51,367 | 252,346 |
| Plan fiduciary net position - Beginning | 14,560,671 | 13,435,998 | 13,384,631 | 13,132,285 |
| Plan fiduciary net position - Ending (b) | $ 15,299,834 | $ 14,560,671 | $ 13,435,998 | $ 13,384,631 |
| Net OPEB Liability - Ending | $ 64,050,500 | $ 63,649,428 | $ 54,685,326 | $ 52,142,894 |
| Plan Fiduciary Net Position as a Percentage of the total OPEB liability | 19.28% | 18.62% | 19.72% | 20.43% |
| Covered Payroll | $ 98,847,288 | $ 81,056,859 | $ 78,695,980 | $ 76,403,864 |
| Net OPEB Liability as a Percentage of Covered Payroll | 64.80% | 78.52% | 69.49% | 68.25% |

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

| 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|
| $ 2,904,937 | $ 2,409,062 | $ 2,433,929 | $ 2,243,731 |
| 2,626,879 | 2,440,950 | 2,128,514 | 1,691,370 |
| - | 5,177,729 | - | 646,233 |
| ( 3,707,753 ) | 6,978,060 | 282,924 | 2,441,296 |
| ( 1,547,309 ) | ( 1,915,754 ) | ( 1,886,180 ) | ( 3,558,010 ) |
| 276,754 | 15,090,047 | 2,959,187 | 3,464,620 |
| 66,997,115 | 51,907,068 | 48,947,881 | 45,483,261 |
| $ 67,273,869 | $ 66,997,115 | $51,907,068 | $ 48,947,881 |
| $ 1,231,087 | $ 1,185,356 | $ 1,104,232 | $ 1,089,738 |
| - | - | - | 2,468,272 |
| 385,728 | 377,010 | 369,052 | 455,269 |
| ( 1,200,000 ) | ( 900,000 ) | ( 1,150,000 ) | ( 3,558,010 ) |
| ( 101,835 ) | ( 99,835 ) | ( 92,323 ) | ( 306,228 ) |
| 314,980 | 562,531 | 230,961 | 149,041 |
| 12,817,305 | 12,254,774 | 12,023,813 | 11,874,772 |
| $ 13,132,285 | $ 12,817,305 | $ 12,254,774 | $ 12,023,813 |
| $ 54,141,584 | $ 54,179,810 | $ 39,652,294 | $ 36,924,068 |
| 19.52% | 19.13% | 23.61% | 24.56% |
| $ 78,432,358 | $ 76,873,613 | $ 72,171,999 | $ 71,222,305 |
| 69.03% | 70.48% | 54.94% | 51.84% |

## BRAZORIA COUNTY, TEXAS

*Schedule of County Contributions*
*For the Last Ten Years Ended September 30,*

| | 2025 | 2024 | 2023 | 2022 |
|---|---|---|---|---|
| Actuarially determined contribution | $ 7,375,621 | $ 7,189,928 | $ 6,564,396 | $ 6,309,862 |
| Contributions in relation to the actuarially determined contribution | 4,747,947 | 4,866,588 | 4,136,379 | 3,498,678 |
| Contribution deficiency (excess) | $ 2,627,674 | $ 2,323,340 | $ 2,428,017 | $ 2,811,184 |
| Covered payroll | $ 98,847,288 | $ 81,056,859 | $ 78,695,980 | $ 76,403,864 |
| Contributions as a percentage of covered payroll | 4.80% | 6.00% | 5.26% | 4.58% |

**Notes to Schedule of Contributions**

**Valuation date:**

| | |
|---|---|
| Notes | Actuarially determined contribution rates are calculated as of October 1, 2023 |

**Methods and Assumptions Used to Determine Contribution Rates:**

| | |
|---|---|
| Actuarial cost method | Entry Age Normal |
| Amortization method | Level Percentage of Payroll, Closed |
| Asset valuation method | Fair value |
| Inflation | 2.50%, per annum |
| Healthcare cost trends rates | Trend rate of 6.21% |
| Salary increases | 3.00% per annum |
| Investment rate of return | 4.50% per annum |
| Mortality | Non-Annuitants: Sex distinct PUB 2010 general employee headcount weighted mortality table with mortality improvement scale MP-2021.<br><br>Annuitants: Sex distinct PUB-2010 retiree headcount weighted mortality table with mortality improvement scale MP-2021. |

**Other Information:**

| | |
|---|---|
| Notes: | There were no benefit changes during the year. |

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

| 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|
| $ 5,259,359 | $ 4,988,209 | $ 4,619,773 | $ 3,250,211 |
| 2,778,396 | 3,101,110 | 2,990,412 | 3,558,010 |
| $ 2,480,963 | $ 1,887,099 | $ 1,629,361 | $ ( 307,799 ) |
| $ 78,432,358 | $ 76,873,613 | $ 72,171,999 | $ 71,222,305 |
| 3.54% | 4.03% | 4.14% | 5.00% |

## NOTE 1 - BUDGETARY INFORMATION

The budget law of the State of Texas provides that amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in the funds, plus the anticipated revenues for the current year as estimated by the County Auditor. The fund budgets are prepared on a basis of accounting that is used for reporting in accordance with generally accepted accounting principles. The major funds, General Fund and Road & Bridge Fund, budget and actual comparisons are presented as Required Supplementary Information at the fund level.

Although the level of budgetary control is total revenues plus available fund balance, the County adopts its budget at a line-item level for managerial control purposes. Line item level is defined for revenue purposes as the type of revenue to be derived and for expenditures purposes by department and type of expenditures (salaries and wages and employee benefits; operating expenditures; and capital outlay). Budget amendments to transfer budgeted amounts from one line item to another may be made at the discretion of the Commissioners Court.

## NOTE 2 - SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS

| | |
|---|---|
| Valuation Date | Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported. |

Methods and assumptions used to determine contribution rates:

| | |
|---|---|
| Actuarial Cost Method | Entry Age (level percentage of pay) |
| Amortization Method | Level percentage of payroll, closed |
| Remaining Amortization Period | 12.9 years (based on contribution rate calculated in 12/31/2024 valuation) |
| Asset Valuation Method | 5-year smoothed fair value |
| Inflation | 2.50% |
| Salary Increases | Varies by age and service. 4.7% average over career including inflation. |
| Investment Rate of Return | 7.50%, net of administrative and investment expenses, including inflation |
| Retirement Age | Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61. |
| Mortality | 135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010. |

**NOTE 2 - SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS** - Continued

| | |
|---|---|
| Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions* | 2015: New inflation, mortality and other assumption were reflected.<br>2017: New mortality assumptions were reflected.<br>2019: New inflation, mortality, and other assumptions were reflected.<br>2022: New investment return and inflation assumptions were reflected. |
| Changes in Plan Provisions Employer Contributions* | 2015: No changes in plan provisions were reflected in the Schedule.<br>2016: Employer contributions reflect that a 30% CPI COLA was adopted.<br>2017: Employer contributions reflect that a 30% CPI COLA was adopted. Also, new Annuity Purchase Rates were reflected for benefits earned after 2017.<br>2018: Employer contributions reflect that a 30% CPI COLA was adopted.<br>2019: No changes in plan provisions were reflected in the Schedule.<br>2020: No changes in plan provisions were reflected in the Schedule.<br>2021: No changes in plan provisions were reflected in the Schedule.<br>2022: No changes in plan provisions were reflected in the Schedule.<br>2023: Employer contributions reflect that a 30% CPI COLA was adopted.<br>2024: No changes in plan provisions were reflected in the Schedule. |

* Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to the Schedule.

STATE OF TEXAS
COUNTY OF BRAZORIA

# COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

STATE OF TEXAS
COUNTY OF BRAZORIA

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

**HHS Women, Infants & Children Programs Fund - 30100** - This fund accounts for grant proceeds awarded from the United States Department of Health and Human Services (HHS) through the Texas Department of State Health Services to provide supplemental food vouchers, nutrition education and immunizations. These benefits supplement good health care at no cost to low income pregnant and postpartum women, infants, and children identified at nutritional risk. This fund also accounts for supplemental funding for training and salaries of peer counselors who assist pregnant and breastfeeding, services of a registered dietitian, lactation supplies, and obesity prevention education.

**HHS Cities Readiness Initiative Fund - 30502** - This fund accounts for grant proceeds awarded from Texas Health and Human Services Commission to aid cities in increasing their capacity to deliver medicines and medical supplies during a large-scale public health emergency such as a bioterrorism attack or a nuclear accident. The initiative focuses on the ability to distribute medicine to a population in a very short time.

**HHS-RLSS Local Public Health Services Fund - 30600** - This fund accounts for grant proceeds awarded from Texas Health and Human Services Commission to provide outreach, education, and testing & tracking sexually transmitted diseases/tuberculosis (STD/TB).

**HHS-PHEP Hazards (Bioterrorism Grant) Fund - 30705** - This fund accounts for grant proceeds awarded from Texas Health and Human Services Commission that allows Brazoria County to assist the Office of Public Health in the implementation of activities associated with the FY 04 Centers for Disease Control (CDC) and Prevention Public Health Preparedness and Response for Bioterrorism Cooperative Agreement. This project upgrades state and local public health jurisdictions' preparedness for a response to bioterrorism, other outbreaks of infectious disease, and other public health threats and emergencies.

**COVID-19 Health Grant Fund - 30709** - Pursuant to the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (P.L. 116-123) (Coronavirus Supplemental), this fund accounts for funding appropriated to the Center for Disease Control (CDC), Cooperative Agreement for Emergency Response CDC-RFA-TP18-1802, passed through the Department of State Health Services (DSHS) to provide resources to prevent, prepare for, and respond to COVID-19.

**HHS-Infectious Disease Control Unit Fund - 30710** - This fund accounts for grant proceeds awarded from Texas Health and Human Services Commission to provide funding to conduct surveillance for all foodborne and waterborne illnesses as required in Texas Administrative Code RULE 97.3. The grant provides the funding to conduct telephone interviews of patients with foodborne and waterborne illnesses who are determined by the Emerging and Acute Infectious Disease Branch (EAID) of the DSHS to be part of a cluster or outbreak to ascertain possible risk factors. Surveillance and epidemiological activities may occur during other major outbreaks and/or disasters. This fund also accounts for grant proceeds awarded from the United State Department of Health and Human Services (HHS) Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) to protect the public health and safety of the American people by enhancing the capacity of public health agencies to effectively detect, respond, prevent and control known and emerging (or re-emerging) infectious diseases. This fund also accounts for grant proceeds awarded from the United States Department of Health and Human Services (HHS) Immunization Cooperative Agreements to assist states and communities in establishing and maintaining preventive health service programs to immunize individuals against vaccine-preventable diseases.

## Special Revenue Funds - Continued

**PHIG-Public Health Infrastructure Fund - 30713** - This fund accounts for grant proceeds awarded from the Center for Disease Control (CDC) to perform required activities intended to meet critical infrastructure needs and make possible strategic investments that will have lasting effects on public health agencies.

**HHS-CPS Title IV-E Foster Care Maintenance Fund - 30800** - This fund accounts for grant proceeds awarded through the Texas Department of Family and Protective Services for federal Child Protective Services.

**HHS-CPS Title IV-E Legal Services Fund - 30850** - This fund accounts for grant proceeds awarded through the Texas Department of Family and Protective Services for administration and training for services rendered to foster care children under provisions of Title IV-E of the Social Security Act and is also authorized by Chapter 40 of the health care code.

**DHS Buffer Zone Protection Fund - 31300** - This fund accounts for grant proceeds awarded through the United States Department of Homeland Security (DHS) to provide funding for the planning, equipment and management of protective actions, with the objective of protecting, securing and reducing the vulnerabilities of identified critical infrastructure and key resource sites.

**DHS Homeland Security-UASI Funds - 31500-31501** - This fund accounts for grant proceeds awarded through the United States Department of Homeland Security (DHS) for law enforcement and the office of emergency management to purchase equipment and other activities involving preparedness planning, training, and exercises to prevent terrorist attacks, reduce vulnerability to terrorism and minimize the damage from potential attacks and natural disaster. HGAC controls the allocation of these funds.

**DHS Dispatch Console Upgrade Fund - 31505** - This fund accounts for the grant proceeds awarded through the United States Department of Homeland Security, Federal Emergency Management Agency Homeland Security Grant Program (HSGP) pass through the Texas Office of the Governor - Homeland Security Grants Division. The program's purpose is to support state and local efforts to prevent terrorism and other catastrophic events and to prepare the Nation for the threats and hazards that pose the greatest risk to the security of the United States. The HSGP provides funding to implement investments that build, sustain, and deliver the 31 core capabilities essential to achieving the National Preparedness Goal (the Goal) of a secure and resilient Nation. The building, sustainment, and delivery of these core capabilities are not exclusive to any single level of government, organization, or community, but rather, require the combined effort of the whole community.

**DHS-BC Mobile Command Trailer Fund - 31506** - This fund accounts for grant proceeds awarded from the Texas Office of the Governor Homeland Security Grant Program (HSGP). The HSGP's purpose is to support state and local efforts in preventing terrorism and other catastrophic events and to prepare the Nation for the threats and hazards that pose the greatest risk to the security of the United States. The HSGP provides funding to implement investments that build, sustain, and deliver the 31 core capabilities essential to achieving the National Preparedness Goal (the Goal) of a secure and resilient Nation. The building, sustainment, and delivery of these core capabilities are not exclusive to any single level of government, organization, or community, but rather, require the combined effort of the whole community.

**DHS-BC Mobile Command Vehicle Fund - 31508** - DHS-BC Mobile Command Vehicle Fund 31508 (formerly 31507): This fund accounts for grant proceeds awarded from the United States Department of Homeland Security (DHS) for law enforcement through the Texas Office of the Governor office to support state and local efforts to prevent terrorism and other catastrophic events and to prepare the Nation for the threats and hazards that pose the greatest risk to the security of the United States.

## NONMAJOR GOVERNMENTAL FUNDS

### **Special Revenue Funds** - Continued

**DHS-Breach Attack Simulation Fund - 31550** - This fund accounts for grant proceeds awarded through the United States Department of Homeland Security, Federal Emergency Management Agency State and Local Cybersecurity Grant Program (SLCPGP). The program's purpose is to assist state, local, and territorial governments with managing and reducing systemic cyber risk.

**DHS State Homeland Security Program - SHSP Fund - 31600** - This fund accounts for grant proceeds awarded through the United States Department of Homeland Security (DHS) for activities that support terrorism preparedness by building or enhancing capabilities that relate to the prevention of, protection from, mitigation of, response to, and recovery from terrorism, and other hazards. HGAC controls the allocation of these funds.

**DHS-Victoria OPSG Fund - 31611** - This fund accounts for grant proceeds awarded from the United States Department of Homeland Security under Operation Stonegarden (OPSG) to support enhanced cooperation and coordination among Customs and Border Protection (CBP), United States Border Patrol (USBP), and local, Tribal, territorial, state, and Federal law enforcement agencies. The OPSG Program funds investments in joint efforts to secure the United States' borders along routes of ingress from international borders to include travel corridors in states bordering Mexico and Canada, as well as states and territories with international water borders.

**Section 8 Housing Choice Voucher Program Funds - 32022 - 32153** - These funds account for the activities of the Brazoria County Housing Agency (BCHA) established in 2004 and empowered with the responsibility and authority to maintain the Public Housing Program for the County. In 2004, BCHA established the Section 8 Housing program. The BCHA mission is to serve the needs of low-income, very low-income and extremely low-income families by increasing the availability of decent, safe and affordable housing in its communities, by ensuring equal opportunity in housing, by promoting self-sufficiency and asset development of families and individuals and by improving community quality of life and economic viability. Through federal funding from the United States Department of Housing and Urban Development (HUD) and landlord participation, BCHA provides low-income families with rental assistance; job training; education opportunities; and support services to obtain housing in a courteous, patient and efficient manner, while promoting self-sufficiency for County growth.

**CDBG County (HUD) Funds - 32213-32214** - These funds account for direct grant proceeds awarded for projects conducted throughout the County. The County is the fiscal agent for these projects completed for municipalities and other non-profit organizations.

**HUD Texas CDBG Funds - 32600-32620** - This fund accounts for grant proceeds from Texas General Land Office for non-housing hurricane recovery activities funded by the United States Department of Housing and Urban Development (HUD).

**USDOJ-Crime Victim Assistance VOCA Fund - 33200** - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division, Victims of Crime Act (VOCA) to provide legal assistance to victims of crime.

**USDOJ-CSCD VSP Fund - 33251** - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division, Victims of Crime Act (VOCA) to provide direct services to crime victims.

## NONMAJOR GOVERNMENTAL FUNDS

### **Special Revenue Funds** - Continued

**S.T.E.P. Drug Court Program Fund - 33300** - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division to create a Drug Treatment Court. Additionally, convicted defendants pay court costs as additional revenue for the program pursuant to Article 102.0178 of the Texas Code of Criminal Procedures. Drug courts identify non-violent drug offenders and place them in an intensive program of judicially supervised substance abuse treatment, case management and drug testing designed to break the cycle of substance abuse and crime.

**OOG Mental Health Court Fund - 33301** - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division to create a Mental Health Court. This program addresses issues associated with mental health, co-occurring substance use disorders, trauma, and provides access to mental health treatment and community resources to reduce participants' connection with the criminal legal system.

**OOG-Body Worn Cameras Fund - 33303** - This fund accounts for the grant proceeds awarded through the Texas Office of the Governor Criminal Justice Division. Funds are used for the purchase of body cameras and digital storage systems to serve as a tool in a law enforcement comprehensive problem-solving approach to enhance officer interactions with the public, build community trust, and gather important evidence for use in the prosecution of crimes.

**Recovery DWI Court Program Fund - 33310** - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division to create a DWI Court. Additionally, convicted defendants pay court costs as additional revenue for the program pursuant to Article 102.0178 of the Texas Code of Criminal Procedures. The DWI courts' commitment includes changing the DWI offenders' behavior through intensive supervision and treatment. The Court's goal is to promote more responsible and productive members of the community.

**Veterans Court Program Fund - 33320** - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division to create a Veterans Court Program. The program assists veterans with felony and misdemeanor offenses through the cooperative use of support, treatment and accountability in an effort to reduce recidivism, and to promote a productive lifestyle that leaves no veteran behind.

**USDOJ Domestic Violence Court Fund - 33330** - This fund accounts for grant proceeds awarded through the United States Department of Justice, Office on Violence Against Women, passed through the Texas Office of the Governor Criminal Justice Division. The programs promote a coordinated, multi-disciplinary approach to improve the justice system's response to violent crimes against women, including domestic violence, commercial sex trafficking, sexual assault, dating violence, and stalking.

**OJP Edward Byrne Memorial JAG Grant Fund - 33415** - This fund accounts for grant proceeds awarded from the United States Department of Justice (DOJ), Office of Justice Program (OJP) to support law enforcement.

**USDOJ DEA Narcotics OT Expense Fund - 33500** - This fund accounts for grant proceeds awarded with an agreement between Brazoria County, United States Department of Justice (DOJ) and United States Drug Enforcement Agency (DEA) to provide funding for payment of overtime costs for law enforcement officers assigned to specified narcotics investigations.

**Auto Theft Task Force Fund - 33517** - This fund accounts for grant proceeds awarded by Motor Vehicle Crime Prevention Authority (MVCPA) of the State of Texas and passed through Galveston County to fund the Gulf Coast Auto Crimes Task Force involving multiple law enforcement agencies.

## Special Revenue Funds - Continued

**Texas Anti-Gang Program Fund - 33518** - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division and passed through Harris County to fund the Texas Anti-Gang Task Force.

**USDOJ State Criminal Alien Assistance Fund - 33900** - This fund accounts for grant proceeds awarded through the Bureau of Justice Assistance (BJA), Office of Justice Programs (OJP), and the United States Department of Justice (DOJ), to States and localities. The grant provides funding for entities who incurred correctional officer salary costs for incarcerating undocumented criminal aliens with at least one felony or two misdemeanor convictions for violations of State or local law and incarcerated for at least four consecutive days during the reporting period.

**TPW FM 2918 Boat Ramp Renovation Fund - 34108** - This fund accounts for grant proceeds awarded through Texas Parks & Wildlife Department. This sub-award is funded through Sport Fish Restoration (Coastal) Grant Program. The scope of this grant includes professional services needed to assess the feasibility of constructing the Brazoria County Boat Ramp Renovation – FM 2918. This includes design, engineering and other pre-construction expenses related to the state/federal environmental and cultural/historical requirements associated with the Brazoria County Boat Ramp Renovation – FM 2918.

**FEMA Harvey 2017 Fund - 34615** - This fund accounts for grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits responding to and recovering from the devastating effects of disasters. This grant provides assistance for debris removal, emergency protective measures and the repair, restoration, reconstruction or replacement of public facilities or infrastructure damaged or destroyed as the result of federally declared disaster or emergencies. This grant provides assistance for Hurricane Harvey.

**FEMA Hazard Mitigation Grant Program Fund - 34616** - This fund accounts for potential Hazard Mitigation Grant Program (HMGP) grant proceeds awarded through the Federal Emergency Management Agency and administered by the State of Texas through the Texas Division of Emergency Management (TDEM). This grant provides funding to prevent or reduce future losses to lives and property through the identification and funding of cost-effective mitigation measures and minimize the costs of future disaster response and recovery.

**FEMA COVID-19 Pandemic Fund - 34623** - This fund accounts for grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits. This grant provides assistance in responding to and recovering from the devastating effects of disasters by providing assistance for emergency protective measures as the result of federally declared disaster or emergencies. These funds are for eligible work including medical care, opening and operating costs responding to COVID-19.

**FEMA Winter Storm Fund - 34624** - This fund accounts for grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits. This grant provides assistance in responding to and recovering from the devastating effects of disasters by providing assistance for emergency protective measures as the result of federally declared disaster or emergencies. These funds are for the Texas Winter Storm.

## NONMAJOR GOVERNMENTAL FUNDS

### **Special Revenue Funds** - Continued

**FEMA Beryl Disaster 2024 Fund - 34626** - This fund accounts for potential grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits. This potential grant provides assistance in responding to and recovering from the devastating effects of disasters by providing assistance as the result of federally declared disaster or emergencies. These funds are for Hurricane Beryl.

**FEMA January 2025 Winter Storm Fund - 34627** - This fund accounts for potential grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits. This potential grant provides assistance in responding to and recovering from the devastating effects of disasters by providing assistance as the result of federally declared disaster or emergencies. These funds are for January 2025 Winter Storm.

**FCC E-Rate Library Program Fund - 34715** - This fund accounts for proceeds awarded through Universal Service Administrative Company (USAC). Funding is available through contributions from telecommunications carriers, including wireline and wireless companies, and interconnected Voice over Internet Protocol (VoIP) providers, including cable companies that provide voice service, based on assessment of their interstate and international end-user revenues. The program provides 80% reimbursement to schools and local libraries for internet access and telecommunications services and equipment that allows access to these services.

**Emergency Connectivity Fund - 34717** - This fund accounts for grant proceeds awarded by the American Rescue Plan Act of 2021 to libraries with support for remote learning including equipment and services for library patrons who lack connected devices and/or broadband access during the pandemic.

**TJJD Grant Funds - 35000-35950** - These funds account for various grant proceeds awarded through Texas Juvenile Justice Department (TJJD) to supplement County funds in administering a Juvenile Justice Department and to reimburse the County for approved juvenile residential placement. Additionally, the fund accounts for intergovernmental revenues to fund mandatory Juvenile Justice Alternative Education Programs (JJAEP) as required under Chapter 37 of the Texas Education Code. The County operates under an approved TJJD budget with a fiscal year ended August 31.

**NRA Foundation Fund - 36135** - This fund accounts for the acceptance of funds from The NRA Foundation for the Sheriff's Office. The funds will be used to purchase training equipment needed to comply with the recent State mandated active shooter training for law enforcement. This grant requires no match funds by the County.

**H-GAC-Tire Collection Grant Fund - 36150** - This fund accounts for proceeds provided in support of the goals and objectives of H-GAC's adopted Regional Sold Waste Management Plan (RSWMP). Funding for this program is provided through a grant from the TCEQ.

**Veterans Treatment Court Fund - 36410** - This fund accounts for grant funding from the Texas Veterans Commission to provide specific relief to veterans, surviving spouses, and dependents of veterans who are facing complex legal issues and are unable to afford a private attorney.

**GLO CEPRA-SLP Fund - 36602** -This fund accounts for revenue collected from the General Land Office (GLO) for Coastal Erosion Planning & Response Act (CEPRA) Project cooperation Agreement (CPCA) between the GLO and Brazoria County for the Treasure Island MUD Beach Nourishment Regulatory project, designated CEPRA Project No. 1642.

## NONMAJOR GOVERNMENTAL FUNDS

### **Special Revenue Funds** - Continued

**GLO Follett Island Dune Restoration Project Fund - 36603** - This fund accounts for grant proceeds from Texas General Land Office (GLO) pursuant to Senate Bill 8 of the 87th Texas Legislature, Third Called Session (SB8) which allocated Coronavirus State and Local Fiscal Recovery Funds (SLFRF) received by the State of Texas under the American Rescue Plan. This funding supports their response to and recovery from the COVID-19 public health emergency.

**GLO Beach User Fees Fund - 36605** - This fund accounts for revenue collected from Brazoria County beach user fees pursuant to Texas Administrative Code Title 31, Part 1, Chapter 15, Subchapter A, Rule §15.8, Natural Resources and Conservation, General Land Office, Coastal Area Planning Management Of The Beach/Dune System Beach User Fees. This fund also accounts for revenue collected for beach cleaning and maintenance reimbursement pursuant to Texas Administrative Code Title 31, Part 1, Chapter 25, Rule §25.1-§25.8, Natural Resources and Conservation General Land Office, Beach Cleaning and Maintenance Assistance Program.

**GLO CMP SJP Fund - 36606** - The fund accounts for grant dollars awarded from the General Land Office, passed through the Texas Coastal Management Program (CMP) for the purpose of improved access and bank stabilization of the waterways in Surfside Jetty County Park.

**OAG Victim Coordinator Liaison Fund - 37000** - This fund accounts for intergovernmental grant proceeds awarded from the State of Texas Office of the Attorney General (OAG) to provide victim assistance coordinators or crime victim liaisons to victims of crime.

**OAG Texas VINE Contract Fund - 37100** - This fund accounts for grant proceeds awarded from the State of Texas Office of the Attorney General (OAG) - Victim Information & Notification Everyday (VINE) for reimbursement of certain costs incurred in the participation in a statewide crime victim notification service.

**HHS Immunization Fund - 37400** - This fund accounts for grant proceeds awarded from the Texas Department of State Health Services for the implementation of an immunization program with emphasis on children two years old or younger. The goal is to prevent, control, and eliminate indigenous vaccine-preventable diseases by providing and administering biologicals, promoting immunizations, and applying epidemiological principles and outbreak control within budgetary constraints.

**OAG Opioid Settlement Fund - 37710** - This fund accounts for the allocation from the Opioid Abatement Fund (Texas) Settlement Opioid Council used to remediate the opioid crisis in Texas through prevention and recovery efforts. Commissioners' Court approved the Opioids Settlement and Allocation Resolution on November 23, 2021 with Order No. 7.P.1.

**OAG Regional Juvenile Mental Health Services Fund - 37800** - This fund accounts for grant proceeds awarded from the State Criminal Justice Planning Fund (SF-421) through the Criminal Justice Department for the Regional Juvenile Mental Health Services project contracted between the Houston Galveston Area Council (H-GAC) and Brazoria County Juvenile Justice Department.

**Emergency Management Fire Code Fund - 38000** - This fund accounts for fees collected for inspection and issuance of fire code permit applications pursuant to Texas Local Government Code § 233.065. Expenditures are restricted to the reasonable cost of inspection personnel, materials and administrative overhead related to code enforcement.

## NONMAJOR GOVERNMENTAL FUNDS

### **Special Revenue Funds** - Continued

**Economic Development Tax Abatement Fund - 38010** - This fund is used to track tax abatement payments and interest payable to fund the Economic Development in Brazoria County as authorized by Local Government Code, Section 381.004. Annually, for the term of the abatement, each tax abatement project will contribute .000207 of the estimated value of abated improvements after the abatement agreement expires. Each tax abatement project will contribute no more than $25,000 for projects $500 million or less in capital investment and no more than $50,000 for projects greater than $500 million in capital investment nor less than $2,000 annually.

**BC Industrial Development Corporation Fund - 38020** - The BCIDC is a nonprofit Corporation established under the Texas Development Corporation Act ("Act") and approved by Commissioners' Court as evidenced by the Resolution adopted on May 8, 2018. 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 BCIDC do not constitute a debt or a pledge of faith by the BCIDC, 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.

**Vital Statistics Fee Fund - 38100** - This fund accounts for an optional $1 fee collected for death and/or birth certificates by Justice of the Peace officers and/or County Clerk pursuant to Texas Local Government Code § 118.015.

**Records Management County Clerk Fund - 38110** - This fund accounts for the "Records Management and Preservation" fee collected by the County Clerk pursuant to Texas Local Government Code § 118.011(b)(2) and Section 118.0216 for the records management and preservation services performed after the filing and recording of a document in the records of the office of the clerk. The fee provides funds for specific records preservation and automation projects.

**Records Archive County Clerk Fund - 38120** - This fund accounts for the "Records Archive" fee collected by the County Clerk pursuant to Texas Local Government Code § 118.011 (f), Section 118.025 and is restricted for the preservation and restoration services performed by the County Clerk in connection with maintaining a County Clerk's records archive.

**Records Management County Clerk Criminal Fund - 38130** - This fund accounts for fees collected by the County Clerk pursuant to Texas Local Government Code § 134.102 (b)(2) and is restricted for records management and preservation. The fee is a $25 court cost added to all convicted Class A or Class B misdemeanor cases effective January 1, 2020.

**Civil, Criminal & Probate Records Management Fund - 38200** - This fund accounts for the fee collected by the County and District Clerks pursuant to Texas Code of Criminal Procedure Article 102.005 (f)(2) and Texas Government Code §51.317 (c)(2), respectively. The fee is for the civil, criminal and probate records management and preservation services performed after the filing and recording of a document in the records of the office of the clerk and utilized for specific records preservation and automation projects.

**County Graffiti Eradication Fund - 38210** - This fund accounts for the fee collected pursuant to Texas Code of Criminal Procedure Article 102.0171, which allows collection of a graffiti eradication fee on offenses under Section 28.08 Penal Code in District and County courts. The designated revenue is for graffiti eradication in the County.

## NONMAJOR GOVERNMENTAL FUNDS

### **Special Revenue Funds** - Continued

**County/District Court Technology Fund - 38220** - This fund accounts for the mandate in House Bill 3637 that each county court, statutory county court, or district court in Brazoria County assesses a $4 technology fee on each criminal offense conviction. These funds are restricted to technological enhancements as described by Texas Code of Criminal Procedure Article 102.0169. Commissioners' Court approved this fee on September 8, 2009.

**Records Preservation County Clerk Fund - 38230** - This fund accounts for the fee collected by the County Clerk pursuant to Texas Local Government Code 51.708 with a filing fee of $10 in each civil and probate case. Per Texas Local Government Code 118.052 (3) (G), 118.0546 and 118.064, the County Clerk shall collect $5 in each civil and probate case. Expenditures are restricted to digitize and preserve court records from natural disasters. Commissioners' Court approved this fee on September 8, 2009.

**County/District Specialty Court Fund - 38240** - This fund accounts for local consolidated fees collected on convictions of class A or B misdemeanors per Texas Local Government Code Sec. 134.102 (b)(8). The Treasurer shall allocate the funds to a specific account or fund. The County receives 16.2602% on the $123.00 court cost for county specialty court.

**CCSB41 Consolidated Records Management Fund - 38250** - Per Texas Senate Bill 41 and Local Government Code Section 135.154 (County Records Management and Preservation Account), this County Clerk fund accounts for proceeds allocated under Section 135.101 or 135.102 to the county records management and preservation account maintained in the county treasury. Expenditures are restricted to records management and preservation services, including automation, performed by the court clerk on approval by the commissioners' court of a budget.

**CCSB41 Clerk of Court Account Fund - 38251** - Per Texas Senate Bill 41 and Local Government Code Section 135.153, this County Clerk fund accounts for the proceeds allocated under Section 135.101 or 135.102 to the clerk of the court account maintained in the county treasury. Expenditures are restricted to defray costs of services provided by a county clerk.

**Child Abuse Prevention Fund - 38300** - This fund accounts for the fee collected from private donations and jurors' reimbursement donations to the County's Children Protective Services child welfare board. Per Texas Code of Criminal Procedure Article 102.0186, a person convicted of an offense under Section 21.02, 21.11, 22.011(a)(2), 22.021(a)(1)(B), 43.25, 43.251, or 43.26 of the Penal Code are required to pay a $100.00 fee. Expenditures are restricted to child abuse prevention programs within the County.

**Records Management District Clerk Fund - 38320** - This fund accounts for the "Records Management and Preservation" fee collected by the District Clerk pursuant to Texas Code of Criminal Procedure Article 102.005(f)(2) and Texas Local Government Code § 134.101. These funds are for records management and preservation services performed after the filing and recording of a document in the records of the District Clerk's office including records preservation and automation projects.

**Records Archive District Clerk Fund - 38330** - This fund accounts for the "Records Archive" fee collected by the District Clerk pursuant to Texas Government Code § 51.708 for records management and preservation services in the District Clerk's office including records preservation and automation projects.

**Records Preservation District Clerk Fund - 38340** - This fund accounts for the $10 fee collected by the District Clerk pursuant to Texas Local Government Code § 51.317 (b)(4), § 51.317 (b)(5) and § 51.317 (c)(1)(2) for records management and preservation.

## NONMAJOR GOVERNMENTAL FUNDS

### **Special Revenue Funds** - Continued

**Records Technology District Clerk Fund - 38350** - This fund accounts for the $10 fee collected by the District Clerk pursuant to Texas Local Government Code § 51.305(b) when filing a suit. The fee is for preservation and restoration services performed in connection with maintaining a district court records archive.

**DCSB41 Consolidated Records Management Fund - 38360** - Per Texas Senate Bill 41 and Local Government Code Section 135.154 (County Records Management and Preservation Account), this District Clerk fund accounts for the proceeds allocated under Section 135.101 or 135.102 to the county records management and preservation account maintained in the county treasury. Expenditure are restricted to records management and preservation services, including automation, performed by the court clerk on approval by the commissioners' court of a budget.

**DCSB41 Clerk of Court Account Fund - 38361** - Per Texas Senate Bill 41 and Local Government Code Section 135.153, this District Clerk fund accounts for the proceeds allocated under Section 135.101 or 135.102 to the clerk of the court account maintained in the county treasury. Expenditures are restricted to defray costs of services provided by a district clerk.

**Justice Court Building Security Fund - 38400** - This fund accounts for the $1 fee collected pursuant to the Texas Code of Criminal Procedure Article 102.017 to provide justice court security services in a building located outside of the county courthouse.

**Justice Court Technology Fund - 38410** - This fund accounts for the mandate that each justice court assess a $4 technology fee as a court cost per conviction pursuant to Texas Code of Criminal Procedure Article 102.0173 for a fine-only misdemeanor committed on or after January 1, 2002. Expenditures are restricted to justice court technological enhancements.

**JPSB41 Support Fund - 38420** - Per Texas Senate Bill 41 and Local Government Code Section 135.161 (Justice Court Support Fund), this fund accounts for the proceeds allocated under Section 135.103 (Local Consolidated Civil Fee for Justice Court) to the Justice Court Support fund maintained in the county treasury. Expenditures are restricted to defray the costs of services provided by a justice court.

**Specialty Court Stipends - 38440** - Fund is used to track the reimbursement and expenses associated with the Specialty Courts Program conferences and trainings for select employees. The conference organizers provide stipends for attendees' expenses that are not covered by the Specialty Courts Programs grants.

**Courthouse Security Fund - 38500** - This fund accounts for the fee collected by the County and District Clerks pursuant to Texas Government Code §291.008 and Texas Code of Criminal Procedure Article 102.017. Article 102.017 of the Texas Code of Criminal Procedure mandates a $ 5 fee to court costs of a defendant convicted in trial for a felony offense in a district court and adds a $ 3 fee to court costs of a defendant convicted in trial for a misdemeanor offense in a county court. Texas Government Code 291.008 allows Commissioners' Court to set a $ 5 fee collected at the time of filing in each county or district court civil case. Expenditures are restricted to specific items used for providing security services for buildings housing a district or county court.

## Special Revenue Funds - Continued

**Courthouse Attorney Access Card Fund - 38501** - This fund accounts for the annual fee collected by the County pursuant to Texas Government Code Section 291.010. The County adopted a policy authorizing the creation of a Brazoria County Courthouse Attorney Access Card Program on June 28, 2022 with Order No. 6.C.1. The Program permits eligible licensed attorneys who are members of the Brazoria County Bar Association to enter the Brazoria County Courthouse without passing through security screening while ensuring public safety and security for the citizens and employees of the County.

**SB41 Court Facility Fee Fund - 38510** - Per Texas Senate Bill 41 and Local Government Code Section 135.152, this fund accounts for the proceeds allocated under Section 135.101 or 135.102 to the Court Facility Fee fund maintained in the county treasury. Expenditures are restricted to the construction, renovation, or improvement of court facilities including debt service costs related to those facilities.

**SB41 County Jury Fund - 38511** - Per Texas Senate Bill 41 and Local Government Code Section 135.156, this fund accounts for the proceeds allocated under Section 135.101 or 135.102 to the county jury fund maintained in the county treasury. Expenditures are restricted to fund juror reimbursements and otherwise finance jury services.

**SB41 Language Access Fund - 38512** - Per Texas Senate Bill 41 and Local Government Code Section 135.155, this fund accounts for the proceeds allocated under Section 135.101, 135.102, or 135.103 to the language access fund maintained in the county treasury. Expenditures are restricted to provide language access services for individuals appearing before the court or receiving court services.

**SB41 Guardianship Fund - 38513** - Per Texas Senate Bill 41 and Local Government Code Section 135.158 (Court-Initiated Guardianship Fund), this fund accounts for the proceeds allocated under Section 135.102 to the court-initiated guardianship fund maintained in the county treasury. Expenditures are restricted to supplement other available guardianship funds.

**SB41 Court Reporter Service Fund - 38514** - Per Texas Senate Bill 41 and Local Government Code Section 51.601, this fund accounts for the proceeds allocated under Section 51.851(b). Commissioners' Court shall administer the fund to assist in the payment of court reporter services or other transcription services to comply with state or federal laws. Commissioners' Court shall assist any court in which a filed case requires collection of the court reporter service fee.

**SB41 Appellate Judicial System Fund - 38515** - Per Texas Senate Bill 41 and Local Government Code Section 22.229, this fund accounts for proceeds allocated under Sections 135.101(b)(1) or 135.102(b) to assist the court of appeals in the processing of appeals filed and defray costs and expenses incurred in its operation. The chief justice of each court of appeals is responsible for the management of the fund and has sole discretion on use of the money within limitations stated in Local Government Code Section 22.229.

**SB41 Judicial Education and Support Fund - 38516** - Per Texas Senate Bill 41 and Local Government Code Section 135.159, this fund accounts for proceeds allocated under Section 135.102 maintained in the county treasury. Expenditures are restricted to probate court judge and staff continuing education including travel and related expenses in attending an activity of an organization accredited by the Texas Supreme Court for continuing judicial education or the county's contribution to fund the compensation required by Section 25.0022 for the statutory probate court presiding judge.

**Law Enforcement Officers Standards & Education Fund - 38600** - This fund accounts for the State of Texas revenue allocation received pursuant to Texas Occupations Code § 1701.157 for continuing education of licensed peace officer or training for full-time law enforcement support personnel.

## NONMAJOR GOVERNMENTAL FUNDS

### **Special Revenue Funds** - Continued

**District Attorney Hot Check Collection Fund - 38710** - This fund accounts for fees collected pursuant to Texas Code of Criminal Procedure Article 102.007 by a defendant convicted of an offense involving hot checks or similar sight orders. Expenditures are restricted to operation improvements of the District Attorney's office and Hot Check collections.

**District Attorney Supplemental Fund - 38720** - This fund accounts for proceeds from the Texas Comptroller of Public Accounts - Judiciary Section to help defray the expenditures of the District Attorney's office pursuant to Texas Government Code § 46.004. Expenditures are for salaries of Assistant District Attorney, Investigators and/or secretarial help and expense, including travel for these personnel as determined by the District Attorney.

**District Attorney Forfeiture CCP Chapter 59 Fund - 38730** - This fund accounts for contraband seized by law enforcement authorities, including property used in the commission of a crime, proceeds of a crime and property purchased with the proceeds of a crime pursuant to Texas Code of Criminal Procedure Chapter 59 - Forfeiture of Contraband - § 59.06. Expenditures are restricted to use for official purposes of the District Attorney's office using seized funds awarded by court order.

**Pretrial Diversion Fund - 38750** - The fund accounts for the reimbursement fee authorized by Texas Code of Criminal Procedure Article 102.0121 and paid by defendants participating in a pretrial diversion program controlled by the district attorney. Expenses are restricted to the administration of the pretrial diversion program with a budget approved by commissioners' court.

**Voter Registration Fund - 38810** - This fund accounts for the commission fee received from the Texas Secretary of State pursuant to Texas Election Code Chapter 19 and is restricted to defray expenditures of the registrar's office.

**Special Inventory Dealer Escrow-Tax Fund - 38820** - This fund accounts for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The Tax Collector holds the money in an escrow bank account and the interest defrays administrative costs of the Tax Collector. These funds are restricted pursuant to Texas Tax Code § 23.122.

**Scofflaw Fees TTC Section 502.01 Fund - 38830** - This fund accounts for additional fee collected by the Tax Office from a person registering a motor vehicle with an outstanding fine, fee, or tax due to Brazoria County pursuant to Texas Transportation Code (TTC) Subchapter A § 502.01.

**Elections Services Contract Fund - 38910** - This fund accounts for surplus funds from Election Service Contracts under the Texas Election Code § 31.100. Explicitly, funds defray expenses of the county election officer's office in connection with election-related duties or functions.

**Elections Equipment Rental Fund - 38920** - This fund accounts for revenue and related expenditures from election equipment rental under the Texas Election Code § 31.100. Explicitly, funds are for the purchase of voting equipment changes or upgrades, and technology upgrades for the election office.

**Constable Precinct 2 Forfeiture Fund - 39020** - This fund accounts for contraband seized by law enforcement authorities, including property used in the commission of a crime, proceeds of a crime and property purchased with the proceeds of a crime pursuant to Texas Code of Criminal Procedure Chapter 59 - Forfeiture of Contraband - § 59.06. Expenditures are restricted to use for law enforcement purposes of the Constable's office using seized funds awarded by court order.

## NONMAJOR GOVERNMENTAL FUNDS

### **Special Revenue Funds** - Continued

**Constable Precinct 4 Forfeiture Fund - 39040** - This fund accounts for contraband seized by law enforcement authorities, including property used in the commission of a crime, proceeds of a crime and property purchased with the proceeds of a crime pursuant to Texas Code of Criminal Procedure Chapter 59 - Forfeiture of Contraband - § 59.06. Expenditures are restricted to use for law enforcement purposes of the Constable's office using seized funds awarded by court order.

**Sheriff Contraband Forfeiture Fund - 39100** - This fund accounts for contraband seized by law enforcement authorities, including property used in the commission of a crime, proceeds of a crime and property purchased with the proceeds of a crime pursuant to Texas Code of Criminal Procedure Chapter 59 - Forfeiture of Contraband - § 59.06. Expenditures are restricted to use for law enforcement purposes of the Sheriff's office using seized funds awarded by court order.

**Brazoria County Narcotics Task Force Fund - 39110** - This fund accounts for contraband seized by law enforcement authorities, including property used in the commission of a crime, proceeds of a crime and property purchased with the proceeds of a crime pursuant to Texas Code of Criminal Procedure Chapter 59 - Forfeiture of Contraband - § 59.06. Expenditures are restricted to use for undercover law enforcement purposes of the Brazoria County Narcotics Task Force using seized funds awarded by court order.

**Sheriff Commissary Fund - 39120** - This fund accounts for inmate commissary purchases pursuant to Texas Local Government Code § 351.0415 and 351.04155. Expenditures are restricted to costs for the inmates' benefit.

**Sheriff Federal Forfeiture Fund - 39130** - This fund accounts for grant funds received from the United States Department of Justice Equitable Sharing Program for seized funds awarded by court order. Expenditures are restricted to law enforcement purposes.

**Juvenile Case Manager Fund - 39200** - This fund accounts for the $5 fee collected on convicted fine only misdemeanor offenses by the Justice of the Peace pursuant to Texas Code of Criminal Procedure Article 102.0174 and Commissioners' Court approval on February 28, 2006. Expenditures are restricted to pay for the necessary costs of the juvenile case manager.

**Bond & Occupational License Supervision Fund - 39210** - This fund accounts for program income and expenditures related to the operation of the Community Supervision and Corrections Department (CSCD) surety and personal recognizance bond supervision program pursuant to the Texas Code of Criminal Procedure §17.42 and approved by Commissioners Court. This fund also accounts for the supervision of person issued occupational driver's license by the CSCD to verify compliance with the conditions pursuant to Section 1 of Section 521.2462, Transportation Code in addition to the monitoring of interlock devices. Expenditures are restricted to the costs of the personal bond office.

**Reliant Energy CARE/RELIEF Program Fund - 39300** - This fund accounts for local contributions from Reliant Energy to provide needy Brazoria County residents with utility assistance.

**Direct Energy N2N Fund - 39305** - This fund accounts for local contributions from Direct Energy Neighbor to Neighbor program to provide needy Brazoria County residents with utility assistance.

**Cirro Energy Utility Assistance Fund - 39306** - This fund accounts for local contributions from Cirro Energy assistance program to provide needy Brazoria County residents with utility assistance.

## NONMAJOR GOVERNMENTAL FUNDS

### **Special Revenue Funds** - Continued

**SETH-SE TX Housing Fin. Corp. Fund - 39390** - This fund accounts for funding provided by the Southeast Texas Housing Finance Corporation to create and promote affordable housing opportunities and stability affordable housing for the citizens of Texas and its' subscribing governmental jurisdictions. Funding is used to help low income homeowners with failing septic systems, and emergency rent and utility assistance for Brazoria County residents.

**Library Special Projects Fund - 39410** - This fund accounts for proceeds from public donations and used specifically for special projects**.**

**SEP Wastewater Environmental Health - TCEQ Fund - 39500** - This fund accounts for proceeds awarded through the Texas Commission on Environmental Quality (TCEQ) to provide assistance to low income homeowners to repair or replace failing or inadequately designed on-site sewage facilities within the County.

**TPW Great Texas Coastal Birding Classic - 39615** - This fund accounts for grant proceeds awarded from the Texas Parks & Wildlife Department to be used to re-vegetate areas of Quintana Beach County Park for migratory birds and native wildlife.

**Shoreline Restoration Task Force Fund - 39620** - This fund accounts for administration of funds because of a letter of understanding (LOU) between Brazoria County, Port of Freeport, Town of Quintana, Village of Surfside Beach and Treasure Island Municipal Utility District. The LOU created a task force to evaluate shoreline erosion problems in Brazoria County, identify and investigate feasible alternatives to restore the shoreline, and maximize state assistance to the region for shoreline restoration projects under the CEPRA, CIAP and other applicable and appropriate state programs.

**2006 GoM Energy Security Fund - 39630** - This fund accounts for revenue from the United States Department of the Interior under the Gulf of Mexico Energy Security Act of 2006 (GOMESA) which provides certain states and counties receive 37.5% of the oil and gas qualified leasing revenues from certain Outer Continental Shelf areas. The designation of this revenue is coastal protection.

**Special Assessment Funds - 39764 - 39782** - This fund accounts for the expenditures required to upgrade roads in the unincorporated area to County specifications. The one-time assessment covers material cost used in upgrading the roads to a condition to where they qualify for the County road system.

**Law Library Fund - 39800** - This fund accounts for the cost of operating and maintaining a law library for public use pursuant to Texas Local Government Code § 323.023. Law library fees assessed against each civil case filed in District and County courts generate revenue for this fund.

**Mosquito Control District Fund - 39900** - This fund accounts for the district approved by Brazoria County voters in April 1955 authorizing a separate tax not to exceed $ 0.05 per $ 100 valuation. In 1949, the State of Texas introduced mosquito control districts with House Bill 127.

## NONMAJOR GOVERNMENTAL FUNDS

### Debt Service Funds

Debt service funds account for the accumulation of resources from governmental resources and the payments of general obligation debt principal, interest and related costs.

**2016 Limited Tax Refunding I & S Fund - 41000** - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2006 - Certificates of Obligation issued for construction and acquisition projects accounted for in the 2006 Certificate of Obligation Construction and Maintenance capital project fund.

**2012 Certificate of Obligation I & S Fund - 42000** - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2012 Certificates of Obligations, issued for construction and acquisition projects.

**2018 Certificate of Obligation I & S Fund - 42100** - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2018 Certificates of Obligations, issued for construction and acquisition projects.

**2021 Certificate of Obligation I & S Fund - 42200** - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2021 Certificates of Obligations, issued for construction of the County Courthouse Campus Project.

**Toll Road I & S Fund - 44000** - This fund accounts for the accumulation of resources and the payment of those resources related to retiring future bonds issued for construction accounted for in Brazoria County's discretely presented component unit, Brazoria County Toll Road Authority (BCTRA).

**Road Bonds Mobility I & S Fund - 45000** - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2006, 2010A, and 2012 - Unlimited Tax Road Bonds issued for construction and acquisition projects accounted for in the Mobility Plan Construction and Maintenance capital project fund. Additionally, this fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2018 - Unlimited Tax Refunding Bonds issued for defeasance of the 2008 Unlimited Tax Road Bonds.

## NONMAJOR GOVERNMENTAL FUNDS

### Capital Projects Funds

Capital projects funds account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

**USTREAS Restore Act Projects Fund - 34850** - The Resources and Ecosystem Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast State Act (RESTORE ACT) created a Gulf Coast Restoration Trust Fund. The fund will receive 80% of any civil penalties paid under the Clean Water Act to support a variety of projects aimed at helping the Gulf recover from environmental and economic injuries experienced because of decades of oil and gas development in the region, including the effects of Deepwater Horizon.

**TXDOT CR-58 CSJ 304 Fund - 34881** - This fund accounts for grant funding from the State of Texas through the Texas Department of Transportation for an estimated $1,394,113 project cost to widen CR 58.

**TXDOT CR-59 CSJ 305 Fund - 34882** - This fund accounts for grant funding from the State of Texas through the Texas Department of Transportation for an estimated $2,465,113 project cost to widen CR 59.

**TXDOT CR-101 CSJ 303 Fund - 34883** - This fund accounts for grant funding from the State of Texas through the Texas Department of Transportation for an estimated $ 18,618,000 project to widen CR 101.

**TXDOT CTIF Fund - 36802** - This fund accounts for grant proceeds awarded from Texas Department of Transportation (TXDOT) for transportation infrastructure projects.

**2018 Certificate of Obligation C & M Fund - 52100** - This fund accounts for the accumulation of resources and the payment of proceeds of Certificate of Obligation Bonds - Series 2018 bond issue totaling $8,120,000 and resulting interest earned on related deposit balances. The County approved this issuance for the construction, acquisition and improvement of numerous facility projects.

**2021 Certificate of Obligation C & M Fund - 52200** - This fund accounts for the accumulate of resources and the payment of proceeds of the Certificates of Obligation Series 2021 bond issue totaling $ 86,895,000 and resulting interest earned on related deposit balances. The County approved this issuance for the Courthouse Campus Expansion Project.

**Ring of Honor C & M Fund - 57200** - This fund accounts for the activity related to the war memorial at the northwest corner of the Brazoria County courthouse.

STATE OF TEXAS
COUNTY OF BRAZORIA

**BRAZORIA COUNTY, TEXAS**

*Combining Balance Sheet - Nonmajor Governmental Funds*

*September 30, 2025*

| | Special | | |
|---|---|---|---|
| | HHS Women, Infants & Children Programs Fund-30100 | HHS Cities Readiness Initiative Fund-30502 | HHS-RLSS Local Public Health Services Fund-30600 |
| Assets: | | | |
| Cash and temporary investments | $ - | $ - | $ - |
| Receivables (net of allowance for uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | 418,632 | 7,831 | 3,269 |
| Inventories | - | - | - |
| Prepaid expenditures | 6,727 | - | - |
| Total assets | $ 425,359 | $ 7,831 | $ 3,269 |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | $ 93,386 | $ 1,527 | $ 1,477 |
| Due to others | - | - | - |
| Due to other funds | 331,973 | 6,304 | 1,792 |
| Unearned revenue | - | - | - |
| Total liabilities | 425,359 | 7,831 | 3,269 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | 6,727 | - | - |
| Restricted | - | - | - |
| Committed | - | - | - |
| Unassigned | ( 6,727 ) | - | - |
| Total fund balance | - | - | - |
| Total liabilities, deferred inflows of resources and fund balance | $ 425,359 | $ 7,831 | $ 3,269 |

| Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|
| HHS-PHEP Hazards (Bioterrorism Grant) Fund-30705 | COVID-19 Health Grant Fund-30709 | HHS-Infectious Disease Control Unit Fund-30710 | PHIG-Public Health Infrastructure Fund-30713 | HHS-CPS Title IV-E Foster Care Maintenance Fund-30800 | HHS-CPS Title IV-E Legal Services Fund-30850 |
| $ - | $ - | $ - | $ - | $ - | $ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 564 | - | 9,347 | 39,558 | 28,845 | 191,176 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ 564 | $ - | $ 9,347 | $ 39,558 | $ 28,845 | $ 191,176 |
| $ 254 | $ - | $ 2,814 | $ 9,136 | $ 5,542 | $ 92,296 |
| - | - | - | - | - | - |
| 310 | - | 6,533 | 30,422 | 23,303 | 98,880 |
| - | - | - | - | - | - |
| 564 | - | 9,347 | 39,558 | 28,845 | 191,176 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ 564 | $ - | $ 9,347 | $ 39,558 | $ 28,845 | $ 191,176 |

**BRAZORIA COUNTY, TEXAS**
*Combining Balance Sheet - Nonmajor Governmental Funds*
*September 30, 2025*

| | DHS Buffer Zone Protection Fund-31300 | DHS Homeland Security - UASI Funds 31500-31501 | Special DHS Dispatch Console Upgrade Fund-31505 |
|---|---|---|---|
| Assets: | | | |
| Cash and temporary investments | $ 319 | $ - | $ - |
| Receivables (net of allowance for uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | 43,184 | - |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Total assets | $ 319 | $ 43,184 | $ - |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | $ - | $ 42,740 | $ - |
| Due to others | - | - | - |
| Due to other funds | - | 444 | - |
| Unearned revenue | - | - | - |
| Total liabilities | - | 43,184 | - |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | 319 | - | - |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | 319 | - | - |
| Total liabilities, deferred inflows of resources and fund balance | $ 319 | $ 43,184 | $ - |

| Revenue Funds | | | | | |
|---|---|---|---|---|---|
| DHS BC Mobile Command Trailer Fund-31506 | DHS BC Mobile Command Vehicle Fund-31508 | DHS Breach Attack Simulation Fund-31550 | DHS State Homeland Security Program - SHSP Fund-31600 | DHS Victoria-OPSG Fund-31611 | Section 8 Housing Choice Voucher Program Funds 32022-32153 |
| $ - | $ - | $ - | $ 500 | $ - | $ 1,824,757 |
| - | - | - | - | - | - |
| - | - | - | - | - | 30,899 |
| - | - | - | - | - | - |
| 177,015 | - | - | - | 4,599 | 5,384 |
| - | - | - | - | - | - |
| - | - | - | - | - | 20,986 |
| $ 177,015 | $ - | $ - | $ 500 | $ 4,599 | $ 1,882,026 |
| $ - | $ - | $ - | $ - | $ - | $ 25,752 |
| - | - | - | - | - | - |
| 177,015 | - | - | - | 4,599 | - |
| - | - | - | - | - | - |
| 177,015 | - | - | - | 4,599 | 25,752 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 20,986 |
| - | - | - | 500 | - | 1,835,288 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 500 | - | 1,856,274 |
| $ 177,015 | $ - | $ - | $ 500 | $ 4,599 | $ 1,882,026 |

**BRAZORIA COUNTY, TEXAS**
*Combining Balance Sheet - Nonmajor Governmental Funds*
*September 30, 2025*

| | Special | | |
|---|---|---|---|
| | CDBG County (HUD) Funds 32213-32214 | HUD Texas CDBG Funds 32600-32620 | USDOJ-Crime Victim Assistance VOCA Fund-33200 |
| Assets: | | | |
| Cash and temporary investments | $ - | $ - | $ - |
| Receivables (net of allowance for uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | 19,286 | - | - |
| Special assessments | - | - | - |
| Due from other governments | 182,807 | 1,008,285 | 19,991 |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Total assets | $ 202,093 | $ 1,008,285 | $ 19,991 |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | $ 46,877 | $ 290,211 | $ 12,638 |
| Due to others | - | - | 4,969 |
| Due to other funds | 14,787 | 718,074 | 2,384 |
| Unearned revenue | 140,429 | - | - |
| Total liabilities | 202,093 | 1,008,285 | 19,991 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | - | - | - |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | - | - | - |
| Total liabilities, deferred inflows of resources and fund balance | $ 202,093 | $ 1,008,285 | $ 19,991 |

Revenue Funds

| USDOJ-CSCD VSP Fund-33251 | S.T.E.P. Drug Court Program Fund-33300 | OOG Mental Health Court Fund-33301 | OOG Body Worn Cameras Fund-33303 | Recovery DWI Court Program Fund-33310 | Veterans Court Program Fund-33320 |
|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - | $ 3,546 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 967 | 28,331 | 18,078 | - | 19,459 | 3,187 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ 967 | $ 28,331 | $ 18,078 | $ - | $ 19,459 | $ 6,733 |
| $ - | $ - | $ 749 | $ - | $ 2,297 | $ 1,173 |
| - | - | - | - | - | - |
| 967 | 27,856 | 17,209 | - | 15,658 | - |
| - | 475 | 120 | - | 1,504 | 1,940 |
| 967 | 28,331 | 18,078 | - | 19,459 | 3,113 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 3,620 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 3,620 |
| $ 967 | $ 28,331 | $ 18,078 | $ - | $ 19,459 | $ 6,733 |

**BRAZORIA COUNTY, TEXAS**
*Combining Balance Sheet - Nonmajor Governmental Funds*
*September 30, 2025*

| | Special | | |
|---|---|---|---|
| | USDOJ Domestic Violence Court Fund-33330 | OJP Edward Byrne Memorial JAG Grant Fund-33415 | USDOJ DEA Narcotics OT Expense Fund-33500 |
| Assets: | | | |
| Cash and temporary investments | $ - | $ 17,773 | $ - |
| Receivables (net of allowance for uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | 18,905 | - | 2,528 |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Total assets | $ 18,905 | $ 17,773 | $ 2,528 |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | $ 2,882 | $ - | $ - |
| Due to others | - | - | - |
| Due to other funds | 16,023 | - | 2,528 |
| Unearned revenue | - | 17,773 | - |
| Total liabilities | 18,905 | 17,773 | 2,528 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | - | - | - |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | - | - | - |
| Total liabilities, deferred inflows of resources and fund balance | $ 18,905 | $ 17,773 | $ 2,528 |

| Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|
| Auto Theft Task Force Fund-33517 | Texas Anti-Gang Program Fund-33518 | USDOJ State Criminal Alien Assistance Fund-33900 | TPW FM 2918 Boat Ramp Renovation Fund-34108 | FEMA Harvey 2017 Fund-34615 | FEMA Hazard Mitigation Grant Program Fund-34616 |
| $ - | $ - | $ 198,735 | $ 318 | $ 983,179 | $ - |
| - | - | - | - | - | - |
| 26,171 | - | - | - | - | - |
| - | - | - | - | - | - |
| 31,978 | - | - | 18,631 | 160,729 | 1,787,296 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ 58,149 | $ - | $ 198,735 | $ 18,949 | $ 1,143,908 | $ 1,787,296 |
| $ 12,717 | $ - | $ - | $ 18,949 | $ 70,941 | $ - |
| - | - | - | - | - | 267,572 |
| 45,432 | - | - | - | - | 257,276 |
| - | - | 198,735 | - | 51,379 | 1,262,448 |
| 58,149 | - | 198,735 | 18,949 | 122,320 | 1,787,296 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 1,021,588 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 1,021,588 | - |
| $ 58,149 | $ - | $ 198,735 | $ 18,949 | $ 1,143,908 | $ 1,787,296 |

**BRAZORIA COUNTY, TEXAS**
*Combining Balance Sheet - Nonmajor Governmental Funds*
*September 30, 2025*

| | Special | | |
|---|---|---|---|
| | FEMA COVID-19 Pandemic Fund-34623 | FEMA Winter Storm Fund-34624 | FEMA Beryl Disaster 2024 Fund-34626 |
| Assets: | | | |
| Cash and temporary investments | $ - | $ - | $ - |
| Receivables (net of allowance for uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | 4,059 |
| Special assessments | - | - | - |
| Due from other governments | - | 228,834 | 826,090 |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Total assets | $ - | $ 228,834 | $ 830,149 |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | $ - | $ - | $ 17,021 |
| Due to others | - | - | - |
| Due to other funds | - | 228,834 | 652,502 |
| Unearned revenue | - | - | 160,626 |
| Total liabilities | - | 228,834 | 830,149 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | - | - | - |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | - | - | - |
| Total liabilities, deferred inflows of resources and fund balance | $ - | $ 228,834 | $ 830,149 |

Revenue Funds

| FEMA January 2025 Winter Storm Fund-34627 | FCC E-Rate Library Program Fund-34715 | Emergency Connectivity Fund-34717 | TJJD Grant Funds 35000-35950 | NRA Foundation Fund-36135 | H-GAC Tire Collection Grant Fund-36150 |
|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ 3,000 | $ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 43,682 | - | 211,217 | - | 23,918 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ - | $ 43,682 | $ - | $ 211,217 | $ 3,000 | $ 23,918 |
| $ - | $ - | $ - | $ 107,038 | $ - | $ - |
| - | - | - | - | - | - |
| - | 43,682 | - | 104,179 | - | 23,918 |
| - | - | - | - | 3,000 | - |
| - | 43,682 | - | 211,217 | 3,000 | 23,918 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ - | $ 43,682 | $ - | $ 211,217 | $ 3,000 | $ 23,918 |

**BRAZORIA COUNTY, TEXAS**
*Combining Balance Sheet - Nonmajor Governmental Funds*
*September 30, 2025*

| | Special | | |
|---|---|---|---|
| | Veterans Treatment Court Fund-36410 | GLO CEPRA-SLP Fund-36602 | GLO Follett Island Dune Restoration Project Fund-36603 |
| Assets: | | | |
| Cash and temporary investments | $ - | $ 15,037 | $ 1,005,813 |
| Receivables (net of allowance for uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | - | - |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Total assets | $ - | $ 15,037 | $ 1,005,813 |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | $ - | $ - | $ 383,416 |
| Due to others | - | - | - |
| Due to other funds | - | - | - |
| Unearned revenue | - | - | 622,397 |
| Total liabilities | - | - | 1,005,813 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | - | 15,037 | - |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | - | 15,037 | - |
| Total liabilities, deferred inflows of resources and fund balance | $ - | $ 15,037 | $ 1,005,813 |

Revenue Funds

| GLO Beach User Fees Fund-36605 | OAG CMP SJP Fund-36606 | OAG Victim Coordinator Liaison Fund-37000 | OAG Texas VINE Contract Fund-37100 | HHS Immunization Fund-37400 | OAG Opioid Settlement Fund-37710 |
|---|---|---|---|---|---|
| $ 32,347 | $ 70 | $ - | $ - | $ - | $ 247,233 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 6,344 | 7,798 | 32,396 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ 32,347 | $ 70 | $ 6,344 | $ 7,798 | $ 32,396 | $ 247,233 |
| $ 32,347 | $ 70 | $ 2,808 | $ - | $ 8,016 | $ - |
| - | - | - | - | - | - |
| - | - | 3,536 | 7,798 | 24,380 | - |
| - | - | - | - | - | - |
| 32,347 | 70 | 6,344 | 7,798 | 32,396 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 247,233 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 247,233 |
| $ 32,347 | $ 70 | $ 6,344 | $ 7,798 | $ 32,396 | $ 247,233 |

**BRAZORIA COUNTY, TEXAS**
*Combining Balance Sheet - Nonmajor Governmental Funds*
*September 30, 2025*

| | OAG Regional Juvenile Mental Health Services Fund-37800 | Special Emergency Management Fire Code Fund-38000 | Special Economic Development Tax Abatement Fund-38010 |
|---|---|---|---|
| Assets: | | | |
| Cash and temporary investments | $ - | $ 232,806 | $ 1,918 |
| Receivables (net of allowance for uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | - | - |
| Inventories | - | - | - |
| Prepaid expenditures | - | 8,518 | - |
| Total assets | $ - | $ 241,324 | $ 1,918 |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | $ - | $ 56,445 | $ 1,918 |
| Due to others | - | - | - |
| Due to other funds | - | - | - |
| Unearned revenue | - | - | - |
| Total liabilities | - | 56,445 | 1,918 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | 8,518 | - |
| Restricted | - | 176,361 | - |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | - | 184,879 | - |
| Total liabilities, deferred inflows of resources and fund balance | $ - | $ 241,324 | $ 1,918 |

| Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|
| BC Industrial Development Corporation Fund-38020 | Vital Statistics Fee Fund-38100 | Records Management County Clerk Fund-38110 | Records Archive County Clerk Fund-38120 | Records Management County Clerk Criminal Fund-38130 | Civil, Criminal & Probate Records Management Fund-38200 |
| $ 103,788 | $ 152,163 | $ 1,900,241 | $ 2,767,205 | $ 153,960 | $ 569,104 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 149,205 | - | - | - |
| $ 103,788 | $ 152,163 | $ 2,049,446 | $ 2,767,205 | $ 153,960 | $ 569,104 |
| $ - | $ - | $ 66,831 | $ 29,032 | $ 893 | $ 78 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 66,831 | 29,032 | 893 | 78 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 149,205 | - | - | - |
| 103,788 | 152,163 | 1,833,410 | 2,738,173 | 153,067 | 569,026 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 103,788 | 152,163 | 1,982,615 | 2,738,173 | 153,067 | 569,026 |
| $ 103,788 | $ 152,163 | $ 2,049,446 | $ 2,767,205 | $ 153,960 | $ 569,104 |

**BRAZORIA COUNTY, TEXAS**
*Combining Balance Sheet - Nonmajor Governmental Funds*
*September 30, 2025*

| | County Graffiti Eradication Fund-38210 | County/ District Court Technology Fund-38220 | Special Records Preservation County Clerk Fund-38230 |
|---|---|---|---|
| Assets: | | | |
| Cash and temporary investments | $ 3,378 | $ 160,158 | $ 125,704 |
| Receivables (net of allowance for uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | - | - |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Total assets | $ 3,378 | $ 160,158 | $ 125,704 |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | $ - | $ - | $ 10 |
| Due to others | - | - | - |
| Due to other funds | - | - | - |
| Unearned revenue | - | - | - |
| Total liabilities | - | - | 10 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | 3,378 | 160,158 | 125,694 |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | 3,378 | 160,158 | 125,694 |
| Total liabilities, deferred inflows of resources and fund balance | $ 3,378 | $ 160,158 | $ 125,704 |

| Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|
| Couty/ District Specialty Court Fund-38240 | CCSB41 Consolidated Records Management Fund-38250 | CCSB41 Clerk of Court Account Fund-38251 | Child Abuse Prevention Fund-38300 | Records Management District Clerk Fund-38320 | Records Archive District Clerk Fund-38330 |
| $ 219,855 | $ 178,045 | $ - | $ 2,431 | $ 77,343 | $ 46,203 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ 219,855 | $ 178,045 | $ - | $ 2,431 | $ 77,343 | $ 46,203 |
| $ - | $ - | $ - | $ - | $ 5 | $ 5,531 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 5 | 5,531 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 219,855 | 178,045 | - | 2,431 | 77,338 | 40,672 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 219,855 | 178,045 | - | 2,431 | 77,338 | 40,672 |
| $ 219,855 | $ 178,045 | $ - | $ 2,431 | $ 77,343 | $ 46,203 |

**BRAZORIA COUNTY, TEXAS**
*Combining Balance Sheet - Nonmajor Governmental Funds*
*September 30, 2025*

| | Special Records Preservation District Clerk Fund-38340 | Special Records Technology District Clerk Fund-38350 | Special DCSB41 Consolidated Records Management Fund-38360 |
|---|---|---|---|
| Assets: | | | |
| Cash and temporary investments | $ 23,361 | $ 40,865 | $ 553,185 |
| Receivables (net of allowance for uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | - | - |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Total assets | $ 23,361 | $ 40,865 | $ 553,185 |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | $ - | $ - | $ - |
| Due to others | - | - | - |
| Due to other funds | - | - | - |
| Unearned revenue | - | - | - |
| Total liabilities | - | - | - |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | 23,361 | 40,865 | 553,185 |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | 23,361 | 40,865 | 553,185 |
| Total liabilities, deferred inflows of resources and fund balance | $ 23,361 | $ 40,865 | $ 553,185 |

Revenue Funds

| DCSB41 Clerk of Court Account Fund-38361 | Justice Court Building Security Fund-38400 | Justice Court Technology Fund-38410 | JPSB41 Support Fund-38420 | Specialty Court Stipends Fund-38440 | Courthouse Security Fund-38500 |
|---|---|---|---|---|---|
| $ - | $ 13,218 | $ 796,756 | $ 1,034,073 | $ - | $ 206,588 |
| - | - | - | - | - | - |
| - | - | - | - | - | 50 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ - | $ 13,218 | $ 796,756 | $ 1,034,073 | $ - | $ 206,638 |
| $ - | $ 13,218 | $ - | $ - | $ - | $ 19,849 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 13,218 | - | - | - | 19,849 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 796,756 | 1,034,073 | - | 186,789 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 796,756 | 1,034,073 | - | 186,789 |
| $ - | $ 13,218 | $ 796,756 | $ 1,034,073 | $ - | $ 206,638 |

**BRAZORIA COUNTY, TEXAS**
*Combining Balance Sheet - Nonmajor Governmental Funds*
*September 30, 2025*

| | Special | | |
|---|---|---|---|
| | Courthouse Attorney Access Card Fund-38501 | SB41 Court Facility Fee Fund-38510 | SB41 County Jury Fund-38511 |
| Assets: | | | |
| Cash and temporary investments | $ 20,793 | $ 466,472 | $ 235,806 |
| Receivables (net of allowance for uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | 50 | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | - | - |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Total assets | $ 20,843 | $ 466,472 | $ 235,806 |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | $ - | $ 13,989 | $ - |
| Due to others | - | - | - |
| Due to other funds | - | - | - |
| Unearned revenue | - | - | - |
| Total liabilities | - | 13,989 | - |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | 20,843 | 452,483 | 235,806 |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | 20,843 | 452,483 | 235,806 |
| Total liabilities, deferred inflows of resources and fund balance | $ 20,843 | $ 466,472 | $ 235,806 |

Revenue Funds

| SB41 Language Access Fund-38512 | SB41 Guardianship Fund-38513 | SB41 Court Reporter Service Fund-38514 | SB41 Appellate Judicial System Fund-38515 | SB41 Judicial Education and Support Fund-38516 | Law Enforcement Officers Standards & Education Fund-38600 |
|---|---|---|---|---|---|
| $ 195,661 | $ 40,437 | $ 589,478 | $ 117,992 | $ 19,662 | $ 85,450 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ 195,661 | $ 40,437 | $ 589,478 | $ 117,992 | $ 19,662 | $ 85,450 |
| $ - | $ - | $ 746 | $ - | $ - | $ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 746 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 195,661 | 40,437 | 588,732 | 117,992 | 19,662 | 85,450 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 195,661 | 40,437 | 588,732 | 117,992 | 19,662 | 85,450 |
| $ 195,661 | $ 40,437 | $ 589,478 | $ 117,992 | $ 19,662 | $ 85,450 |

**BRAZORIA COUNTY, TEXAS**
*Combining Balance Sheet - Nonmajor Governmental Funds*
*September 30, 2025*

| | Special | | |
|---|---|---|---|
| | District Attorney Hot Check Collection Fund-38710 | District Attorney Supplemental Fund-38720 | District Attorney Forfeiture CCP Chapter 59 Fund-38730 |
| Assets: | | | |
| Cash and temporary investments | $ 6,569 | $ 7,300 | $ 689,067 |
| Receivables (net of allowance for uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | - | - |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Total assets | $ 6,569 | $ 7,300 | $ 689,067 |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | $ 6 | $ - | $ 14,721 |
| Due to others | - | - | - |
| Due to other funds | - | - | - |
| Unearned revenue | - | 7,158 | 65,528 |
| Total liabilities | 6 | 7,158 | 80,249 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | - | - | - |
| Committed | 6,563 | 142 | 608,818 |
| Unassigned | - | - | - |
| Total fund balance | 6,563 | 142 | 608,818 |
| Total liabilities, deferred inflows of resources and fund balance | $ 6,569 | $ 7,300 | $ 689,067 |

Revenue Funds

| Pretrial Diversion Fund-38750 | Voter Registration Fund-38810 | Special Inventory Dealer Escrow-Tax Fund-38820 | Scofflaw Fees TTC Section 502.01 Fund-38830 | Elections Services Contract Fund-38910 | Elections Equipment Rental Fund-38920 |
|---|---|---|---|---|---|
| $ 332,036 | $ - | $ 288,713 | $ 2,361 | $ 358,518 | $ 1,487,021 |
| - | - | - | - | - | - |
| 171 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 40,270 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ 332,207 | $ 40,270 | $ 288,713 | $ 2,361 | $ 358,518 | $ 1,487,021 |
| $ 14,216 | $ - | $ 60 | $ - | $ - | $ - |
| - | - | - | - | - | - |
| - | 40,270 | - | - | - | - |
| - | - | - | - | 2,000 | - |
| 14,216 | 40,270 | 60 | - | 2,000 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 317,991 | - | - | 2,361 | 356,518 | 1,487,021 |
| - | - | 288,653 | - | - | - |
| - | - | - | - | - | - |
| 317,991 | - | 288,653 | 2,361 | 356,518 | 1,487,021 |
| $ 332,207 | $ 40,270 | $ 288,713 | $ 2,361 | $ 358,518 | $ 1,487,021 |

**BRAZORIA COUNTY, TEXAS**
*Combining Balance Sheet - Nonmajor Governmental Funds*
*September 30, 2025*

| | Special | | |
|---|---|---|---|
| | Constable Precinct 2 Forfeiture Fund-39020 | Constable Precinct 4 Forfeiture Fund-39040 | Sheriff Contraband Forfeiture Fund-39100 |
| Assets: | | | |
| Cash and temporary investments | $ 3,092 | $ 2,492 | $ 461,458 |
| Receivables (net of allowance for uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | - | - |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Total assets | $ 3,092 | $ 2,492 | $ 461,458 |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | $ - | $ - | $ 1,905 |
| Due to others | - | - | - |
| Due to other funds | - | - | - |
| Unearned revenue | - | - | 47,630 |
| Total liabilities | - | - | 49,535 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | 3,092 | 2,492 | - |
| Committed | - | - | 411,923 |
| Unassigned | - | - | - |
| Total fund balance | 3,092 | 2,492 | 411,923 |
| Total liabilities, deferred inflows of resources and fund balance | $ 3,092 | $ 2,492 | $ 461,458 |

Revenue Funds

| Brazoria County Narcotics Task Force Fund-39110 | Sheriff Commissary Fund-39120 | Sheriff Federal Forfeiture Fund-39130 | Juvenile Case Manager Fund-39200 | Bond & Occupational License Supervision Fund-39210 | Reliant Energy CARE/RELIEF Program Fund-39300 |
|---|---|---|---|---|---|
| $ 1,054,305 | $ 1,746,491 | $ 867,776 | $ 26,160 | $ 26,984 | $ 12,525 |
| - | - | - | - | - | - |
| - | - | - | - | 82 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 97,976 | - | - | - | - |
| - | - | - | - | - | - |
| $ 1,054,305 | $ 1,844,467 | $ 867,776 | $ 26,160 | $ 27,066 | $ 12,525 |
| $ 477,334 | $ 74,012 | $ 1,032 | $ - | $ 3,416 | $ 3,865 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 134,060 | - | - | - | - | - |
| 611,394 | 74,012 | 1,032 | - | 3,416 | 3,865 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 97,976 | - | - | - | - |
| - | 1,672,479 | - | 26,160 | 23,650 | 8,660 |
| 442,911 | - | 866,744 | - | - | - |
| - | - | - | - | - | - |
| 442,911 | 1,770,455 | 866,744 | 26,160 | 23,650 | 8,660 |
| $ 1,054,305 | $ 1,844,467 | $ 867,776 | $ 26,160 | $ 27,066 | $ 12,525 |

**BRAZORIA COUNTY, TEXAS**
*Combining Balance Sheet - Nonmajor Governmental Funds*
*September 30, 2025*

| | Special | | |
|---|---|---|---|
| | Direct Energy N2N Fund-39305 | Cirro Energy Utility Assistance Fund-39306 | SETH-SE Tx Housing Fin. Corp. Fund-39390 |
| Assets: | | | |
| Cash and temporary investments | $ - | $ 5,190 | $ 233 |
| Receivables (net of allowance for uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | - | - |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Total assets | $ - | $ 5,190 | $ 233 |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | $ - | $ - | $ - |
| Due to others | - | - | - |
| Due to other funds | - | - | - |
| Unearned revenue | - | 5,190 | 200 |
| Total liabilities | - | 5,190 | 200 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | - | - | 33 |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | - | - | 33 |
| Total liabilities, deferred inflows of resources and fund balance | $ - | $ 5,190 | $ 233 |

Revenue Funds

| Library Special Projects Fund-39410 | SEP Wastewater Environmental Health - TCEQ Fund-39500 | TPW Great Texas Coastal Birding Classic Fund-39615 | Shoreline Restoration Task Force Fund-39620 | 2006 GoM Energy Security Fund-39630 | Special Assessment Funds 39764-39782 |
|---|---|---|---|---|---|
| $ 320,214 | $ 18,985 | $ 10,000 | $ 37,306 | $ 4,537,636 | $ 151,554 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 1,193,631 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ 320,214 | $ 18,985 | $ 10,000 | $ 37,306 | $ 4,537,636 | $ 1,345,185 |
| $ - | $ - | $ - | $ - | $ 70,561 | $ 12,800 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 10,000 | - | 3,061,908 | - |
| - | - | 10,000 | - | 3,132,469 | 12,800 |
| - | - | - | - | - | 1,193,631 |
| - | - | - | - | - | 1,193,631 |
| - | - | - | - | - | - |
| 320,214 | 18,985 | - | 37,306 | 1,405,167 | 138,754 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 320,214 | 18,985 | - | 37,306 | 1,405,167 | 138,754 |
| $ 320,214 | $ 18,985 | $ 10,000 | $ 37,306 | $ 4,537,636 | $ 1,345,185 |

**BRAZORIA COUNTY, TEXAS**

*Combining Balance Sheet - Nonmajor Governmental Funds*

*September 30, 2025*

| | Special Revenue Funds | | |
|---|---|---|---|
| | Law Library Fund-39800 | Mosquito Control District Fund-39900 | Total Special Revenue Funds |
| Assets: | | | |
| Cash and temporary investments | $ 14,544 | $ 844,307 | $ 28,779,563 |
| Receivables (net of allowance for uncollectibles): | | | |
| Taxes | - | 32,971 | 32,971 |
| Accounts | 244 | - | 81,012 |
| Special assessments | - | - | 1,193,631 |
| Due from other governments | - | - | 5,651,125 |
| Inventories | - | 606,735 | 704,711 |
| Prepaid expenditures | - | - | 185,436 |
| Total assets | $ 14,788 | $ 1,484,013 | $ 36,628,449 |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | $ 4,699 | $ 53,695 | $ 2,225,941 |
| Due to others | - | - | 272,541 |
| Due to other funds | - | - | 2,928,868 |
| Unearned revenue | - | - | 5,794,500 |
| Total liabilities | 4,699 | 53,695 | 11,221,850 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | 30,029 | 1,223,660 |
| Total deferred inflows of resources | - | 30,029 | 1,223,660 |
| Fund Balance: | | | |
| Nonspendable | - | 606,735 | 890,147 |
| Restricted | 10,089 | 793,554 | 20,673,765 |
| Committed | - | - | 2,625,754 |
| Unassigned | - | - | ( 6,727 ) |
| Total fund balance | 10,089 | 1,400,289 | 24,182,939 |
| Total liabilities, deferred inflows of resources and fund balance | $ 14,788 | $ 1,484,013 | $ 36,628,449 |

| Debt Service Funds | | | | | |
|---|---|---|---|---|---|
| 2016 Limited Tax Refunding I & S Fund-41000 | 2012 Certificate of Obligation I & S Fund-42000 | 2018 Certificate of Obligation I & S Fund-42100 | 2021 Certificate of Obligation I & S Fund-42200 | Toll Road I & S Fund-44000 | Road Bonds Mobility I & S Fund-45000 |
| $ 1,281,879 | $ 99,071 | $ 526,535 | $ 1,556,231 | $ 10,021,411 | $ 2,675,740 |
| 14,763 | 26,695 | 8,825 | 42,908 | 122 | 38,145 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ 1,296,642 | $ 125,766 | $ 535,360 | $ 1,599,139 | $ 10,021,533 | $ 2,713,885 |
| $ - | $ - | $ - | $ - | $ - | $ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 13,464 | 24,291 | 7,922 | 39,236 | - | 34,777 |
| 13,464 | 24,291 | 7,922 | 39,236 | - | 34,777 |
| - | - | - | - | - | - |
| 1,283,178 | 101,475 | 527,438 | 1,559,903 | 10,021,533 | 2,679,108 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 1,283,178 | 101,475 | 527,438 | 1,599,903 | 10,021,533 | 2,679,108 |
| $ 1,296,642 | $ 125,766 | $ 535,360 | $ 1,599,139 | $ 10,021,533 | $ 2,713,885 |

**BRAZORIA COUNTY, TEXAS**
*Combining Balance Sheet - Nonmajor Governmental Funds*
*September 30, 2025*

| | Total Debt Service Funds | Capital Projects Funds: USTREAS Restore Act Projects Fund-34850 | Capital Projects Funds: TXDOT CR-58 CSJ 304 Fund-34881 |
|---|---|---|---|
| Assets: | | | |
| Cash and temporary investments | $ 16,160,867 | $ - | $ - |
| Receivables (net of allowance for uncollectibles): | | | |
| Taxes | 131,458 | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | 301,158 | 5,704,493 |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Total assets | $ 16,292,325 | $ 301,158 | $ 5,704,493 |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | $ - | $ - | $ 403,441 |
| Due to others | - | - | - |
| Due to other funds | - | 301,158 | 5,301,052 |
| Unearned revenue | - | - | - |
| Total liabilities | - | 301,158 | 5,704,493 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | 119,690 | - | - |
| Total deferred inflows of resources | 119,690 | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | 16,172,635 | - | - |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | 16,172,635 | - | - |
| Total liabilities, deferred inflows of resources and fund balance | $ 16,292,325 | $ 301,158 | $ 5,704,493 |

| Capital Projects Funds | | | | | |
|---|---|---|---|---|---|
| TXDOT CR-59 CSJ 305 Fund-34882 | TXDOT CR-101 CSJ 303 Fund-34883 | TXDOT CTIF Fund-36802 | 2018 Certificate of Obligation C & M Fund-52100 | 2021 Certificate of Obligation C & M Fund-52200 | Ring of Honor C & M Fund-57200 |
| $ - | $ - | $ 58,673 | $ 1,561,067 | $ 685,865 | $ 67,752 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 2,141,477 | 777,188 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ 2,141,477 | $ 777,188 | $ 58,673 | $ 1,561,067 | $ 685,865 | $ 67,752 |
| $ - | $ - | $ 58,673 | $ 130,605 | $ 685,865 | $ - |
| - | - | - | - | - | - |
| 2,141,477 | 777,188 | - | - | - | - |
| - | - | - | - | - | - |
| 2,141,477 | 777,188 | 58,673 | 130,605 | 685,865 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 1,430,462 | - | 67,752 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 1,430,462 | - | 67,752 |
| $ 2,141,477 | $ 777,188 | $ 58,673 | $ 1,561,067 | $ 685,865 | $ 67,752 |

| | Total Capital Projects Funds | Total Other Governmental Funds |
|---|---|---|
| Assets: | | |
| Cash and temporary investments | $ 2,373,357 | $ 47,313,787 |
| Receivables (net of allowance for uncollectibles): | | |
| Taxes | - | 164,429 |
| Accounts | - | 81,012 |
| Special assessments | - | 1,193,631 |
| Due from other governments | 8,924,316 | 14,575,441 |
| Inventories | - | 704,711 |
| Prepaid expenditures | - | 185,436 |
| Total assets | $ 11,297,673 | $ 64,218,447 |
| Liabilities, Deferred Inflows of Resources and Fund Balance: | | |
| Liabilities: | | |
| Accounts and accrued liabilities payable | $ 1,278,584 | $ 3,504,525 |
| Due to others | - | 272,541 |
| Due to other funds | 8,520,875 | 11,449,743 |
| Unearned revenue | - | 5,794,500 |
| Total liabilities | 9,799,459 | 21,021,309 |
| Deferred Inflows of Resources: | | |
| Deferred inflows of resources | - | 1,343,350 |
| Total deferred inflows of resources | - | 1,343,350 |
| Fund Balance: | | |
| Nonspendable | - | 890,147 |
| Restricted | 1,498,214 | 38,344,614 |
| Committed | - | 2,625,754 |
| Unassigned | - | ( 6,727 ) |
| Total fund balance | 1,498,214 | 41,853,788 |
| Total liabilities, deferred inflows of resources and fund balance | $ 11,297,673 | $ 64,218,447 |

STATE OF TEXAS
COUNTY OF BRAZORIA

## BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds*

*For the Year Ended September 30, 2025*

| | HHS Women, Infants & Children Programs Fund-30100 | HHS Cities Readiness Initiative Fund-30502 | Special HHS-RLSS Local Public Health Services Fund-30600 |
|---|---|---|---|
| Revenues: | | | |
| Property taxes | $ - | $ - | $ - |
| Intergovernmental | 1,606,378 | 45,221 | 37,682 |
| Charges for services | - | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | - | - | - |
| Miscellaneous | - | - | - |
| Total revenues | 1,606,378 | 45,221 | 37,682 |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | - | - | - |
| Financial administration | - | - | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | - | - |
| Corrections | - | - | - |
| Public transportation | - | - | - |
| Health and welfare | 1,606,378 | 45,229 | 37,682 |
| Culture and recreation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | 1,606,378 | 45,229 | 37,682 |
| Excess (deficiency) of revenue over expenditures | - | ( 8 ) | - |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | 8 | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | 8 | - |
| Net change in fund balance | - | - | - |
| Fund balance - beginning | - | - | - |
| Fund balance - ending | $ - | $ - | $ - |

| Revenue Funds | | | | | |
|---|---|---|---|---|---|
| HHS-PHEP Hazards (Bioterrorism Grant) Fund-30705 | COVID-19 Health Grant Fund-30709 | HHS-Infectious Disease Control Unit Fund-30710 | PHIG-Public Health Infrastructure Fund-30713 | HHS-CPS Title IV-E Foster Care Maintenance Fund-30800 | HHS-CPS Title IV-E Legal Services Fund-30850 |
| $ - | $ - | $ - | $ - | $ - | $ - |
| 136,066 | 409,453 | 75,022 | 124,658 | 31,673 | 200,038 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 136,066 | 409,453 | 75,022 | 124,658 | 31,673 | 200,038 |
| - | - | - | - | - | - |
| - | - | - | - | - | 1,119,210 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 138,754 | 409,453 | 78,149 | 124,658 | 89,753 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 138,754 | 409,453 | 78,149 | 124,658 | 89,753 | 1,119,210 |
| ( 2,688 ) | | ( 3,127 ) | - | ( 58,080 ) | ( 919,172 ) |
| - | - | - | - | - | - |
| 2,688 | - | 3,127 | - | 58,080 | 919,172 |
| - | - | - | - | - | - |
| 2,688 | - | 3,127 | - | 58,080 | 919,172 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ - | $ - | $ - | $ - | $ - | $ - |

## BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds*

*For the Year Ended September 30, 2025*

| | DHS Buffer Zone Protection Fund-31300 | DHS Homeland Security - UASI Funds 31500-31501 | Special DHS Dispatch Console Upgrade Fund-31505 |
|---|---|---|---|
| Revenues: | | | |
| Property taxes | $ - | $ - | $ - |
| Intergovernmental | - | 147,098 | 279,843 |
| Charges for services | - | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | - | - | - |
| Miscellaneous | - | - | - |
| Total revenues | - | 147,098 | 279,843 |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | 144,470 | - |
| Judicial and legal | - | - | - |
| Financial administration | - | 2,628 | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | - | - |
| Corrections | - | - | - |
| Public transportation | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | - | 279,843 |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | - | 147,098 | 279,843 |
| Excess (deficiency) of revenue over expenditures | - | - | - |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balance | - | - | - |
| Fund balance - beginning | 319 | - | - |
| Fund balance - ending | $ 319 | $ - | $ - |

| Revenue Funds | | | | | |
|---|---|---|---|---|---|
| DHS BC Mobile Command Trailer Fund-31506 | DHS BC Mobile Command Vehicle Fund-31508 | DHS Breach Attack Simulation Fund-31550 | DHS State Homeland Security Program - SHSP Fund-31600 | DHS Victoria-OPSG Fund-31611 | Section 8 Housing Choice Voucher Program Funds 32022-32153 |
| $ - | $ - | $ - | $ - | $ - | $ - |
| 386,030 | 90,104 | 56,000 | - | 5,250 | 6,147,694 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 64,511 |
| - | - | - | - | - | 22,251 |
| 386,030 | 90,104 | 56,000 | - | 5,250 | 6,234,456 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 62,249 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 5,250 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 6,097,402 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 386,030 | 90,104 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 386,030 | 90,104 | 62,249 | - | 5,250 | 6,097,402 |
| - | - | ( 6,249 ) | - | - | 137,054 |
| - | - | - | - | - | - |
| - | - | 6,249 | - | - | - |
| - | - | - | - | - | - |
| - | - | 6,249 | - | - | - |
| - | - | - | - | - | 137,054 |
| - | - | - | 500 | - | 1,719,220 |
| $ - | $ - | $ - | $ 500 | $ - | $ 1,856,274 |

## BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds*

*For the Year Ended September 30, 2025*

| | CDBG County (HUD) Funds 32213-32214 | HUD Texas CDBG Funds 32600-32620 | Special USDOJ-Crime Victim Assistance VOCA Fund-33200 |
|---|---|---|---|
| Revenues: | | | |
| Property taxes | $ - | $ - | $ - |
| Intergovernmental | 1,456,491 | 584,522 | 239,578 |
| Charges for services | - | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | - | - | - |
| Miscellaneous | - | - | - |
| Total revenues | 1,456,491 | 584,522 | 239,578 |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | - | - | 299,473 |
| Financial administration | - | 2,038 | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | - | - |
| Corrections | - | - | - |
| Public transportation | - | 19,355 | - |
| Health and welfare | 850 | - | - |
| Culture and recreation | - | - | - |
| Environmental protection | - | - | - |
| Community development | 1,455,641 | 466,529 | - |
| Capital outlay | - | 96,600 | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | 1,456,491 | 584,522 | 299,473 |
| Excess (deficiency) of revenue over expenditures | - | - | ( 59,895 ) |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | 59,895 |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | 59,895 |
| Net change in fund balance | - | - | - |
| Fund balance - beginning | - | - | - |
| Fund balance - ending | $ - | $ - | $ - |

Revenue Funds

| USDOJ-CSCD VSP Fund-33251 | S.T.E.P. Drug Court Program Fund-33300 | OOG Mental Health Court Fund-33301 | OOG Body Worn Cameras Fund-33303 | Recovery DWI Court Program Fund-33310 | Veterans Court Program Fund-33320 |
|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - | $ - |
| 11,605 | 113,729 | 97,100 | 20,895 | 115,811 | 59,005 |
| - | 1,045 | - | - | 3,603 | - |
| - | - | - | - | - | - |
| - | 17,667 | 1,340 | - | 23,925 | 4,595 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 2,901 | - | - | - | - | 6,791 |
| 14,506 | 132,441 | 98,440 | 20,895 | 143,339 | 70,391 |
| - | - | - | - | - | - |
| - | 132,741 | 98,440 | - | 143,339 | 70,391 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 29,850 | - | - |
| 14,506 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 14,506 | 132,741 | 98,440 | 29,850 | 143,339 | 70,391 |
| - | ( 300 ) | - | ( 8,955 ) | - | - |
| - | - | - | - | - | - |
| - | 300 | - | 8,955 | - | - |
| - | - | - | - | - | - |
| - | 300 | - | 8,955 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 3,620 |
| $ - | $ - | $ - | $ - | $ - | $ 3,620 |

## BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds*

*For the Year Ended September 30, 2025*

| | Special | | |
|---|---|---|---|
| | USDOJ Domestic Violence Court Fund-33330 | OJP Edward Byrne Memorial JAG Grant Fund-33415 | USDOJ DEA Narcotics OT Expense Fund-33500 |
| Revenues: | | | |
| Property taxes | $ - | $ - | $ - |
| Intergovernmental | 111,475 | - | 43,481 |
| Charges for services | 252 | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | - | - | - |
| Miscellaneous | 49,423 | - | - |
| Total revenues | 161,150 | - | 43,481 |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | 185,924 | - | - |
| Financial administration | - | - | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | - | 43,481 |
| Corrections | - | - | - |
| Public transportation | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | 185,924 | - | 43,481 |
| Excess (deficiency) of revenue over expenditures | ( 24,774 ) | - | - |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | 24,774 | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | 24,774 | - | - |
| Net change in fund balance | - | - | - |
| Fund balance - beginning | - | - | - |
| Fund balance - ending | $ - | $ - | $ - |

Revenue Funds

| Auto Theft Task Force Fund-33517 | Texas Anti-Gang Program Fund-33518 | USDOJ State Criminal Alien Assistance Fund-33900 | TPW FM 2918 Boat Ramp Renovation Fund-34108 | FEMA Harvey 2017 Fund-34615 | FEMA Hazard Mitigation Grant Program Fund-34616 |
|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - | $ - |
| 215,032 | 22,505 | - | 25,073 | 9,339 | 5,908,438 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 344,848 |
| 215,032 | 22,505 | - | 25,073 | 9,339 | 6,253,286 |
| - | - | - | - | - | - |
| - | 22,505 | - | - | - | - |
| - | - | - | - | - | 989 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 337,824 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 6,107,150 |
| - | - | - | - | - | - |
| - | - | - | 33,431 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 337,824 | 22,505 | - | 33,431 | - | 6,108,139 |
| ( 122,792 ) | - | - | ( 8,358 ) | 9,339 | 145,147 |
| - | - | - | - | - | - |
| 122,792 | - | - | 8,358 | - | - |
| - | - | - | - | - | ( 145,147 ) |
| 122,792 | - | - | 8,358 | - | ( 145,147 ) |
| - | - | - | - | 9,339 | - |
| - | - | - | - | 1,012,249 | - |
| $ - | $ - | $ - | $ - | $ 1,021,588 | $ - |

**BRAZORIA COUNTY, TEXAS**

*Combining Statement of Revenues, Expenditures and Change in Fund Balance -*
*Nonmajor Governmental Funds*
*For the Year Ended September 30, 2025*

| | Special | | |
|---|---|---|---|
| | FEMA COVID-19 Pandemic Fund-34623 | FEMA Winter Storm Fund-34624 | FEMA Beryl Disaster 2024 Fund-34626 |
| Revenues: | | | |
| Property taxes | $ - | $ - | $ - |
| Intergovernmental | 28,177 | - | 1,359,860 |
| Charges for services | - | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | - | - | - |
| Miscellaneous | - | - | - |
| Total revenues | 28,177 | - | 1,359,860 |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | 24,294 |
| Judicial and legal | - | - | - |
| Financial administration | - | - | - |
| Elections | - | - | - |
| Public facilities | - | - | 4,235 |
| Public safety | - | - | 284,492 |
| Corrections | - | - | 14,581 |
| Public transportation | - | - | 707,255 |
| Health and welfare | - | - | - |
| Culture and recreation | - | - | 88,985 |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | - | 761,762 |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | - | - | 1,885,604 |
| Excess (deficiency) of revenue over expenditures | 28,177 | - | ( 525,744 ) |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | 525,744 |
| Transfers out | ( 28,177 ) | - | - |
| Total other financing sources (uses) | ( 28,177 ) | - | 525,744 |
| Net change in fund balance | - | - | - |
| Fund balance - beginning | - | - | - |
| Fund balance - ending | $ - | $ - | $ - |

| Revenue Funds | | | | | |
|---|---|---|---|---|---|
| FEMA January 2025 Winter Storm Fund-34627 | FCC E-Rate Library Program Fund-34715 | Emergency Connectivity Fund-34717 | TJJD Grant Funds 35000-35950 | NRA Foundation Fund-36135 | H-GAC Tire Collection Grant Fund-36150 |
| $ - | $ - | $ - | $ - | $ - | $ - |
| - | 156,874 | 3,480 | 2,837,861 | - | 66,371 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 1,218 | - | - | - | - |
| - | 158,092 | 3,480 | 2,837,861 | - | 66,371 |
| 7,365 | - | - | - | - | 66,371 |
| 492 | - | - | - | - | - |
| 482 | 182,807 | - | - | - | - |
| - | - | - | - | - | - |
| 68 | - | - | - | - | - |
| 98,044 | - | - | - | - | - |
| 175,834 | - | - | 3,646,029 | - | - |
| 54,780 | - | - | - | - | 3,559 |
| 319 | - | - | - | - | - |
| 2,020 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 15,000 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 339,404 | 182,807 | - | 3,661,029 | - | 69,930 |
| ( 339,404 ) | ( 24,715 ) | 3,480 | ( 823,168 ) | - | ( 3,559 ) |
| - | - | - | - | - | - |
| 339,404 | 24,715 | - | 823,168 | - | 3,559 |
| - | - | ( 3,480 ) | - | - | - |
| 339,404 | 24,715 | ( 3,480 ) | 823,168 | - | 3,559 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ - | $ - | $ - | $ - | $ - | $ - |

## BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds*

*For the Year Ended September 30, 2025*

| | Special | | |
|---|---|---|---|
| | Veterans Treatment Court Fund-36410 | GLO CEPRA-SLP Fund-36602 | GLO Follett Island Dune Restoration Project Fund-36603 |
| Revenues: | | | |
| Property taxes | $ - | $ - | $ - |
| Intergovernmental | 3,805 | - | 542,896 |
| Charges for services | - | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | - | - | 6,440 |
| Miscellaneous | - | - | - |
| Total revenues | 3,805 | - | 549,336 |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | 3,805 | - | - |
| Financial administration | - | - | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | - | - |
| Corrections | - | - | - |
| Public transportation | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | - | 549,336 |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | 3,805 | - | 549,336 |
| Excess (deficiency) of revenue over expenditures | - | - | - |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balance | - | - | - |
| Fund balance - beginning | - | 15,037 | - |
| Fund balance - ending | $ - | $ 15,037 | $ - |

Revenue Funds

| GLO Beach User Fees Fund-36605 | GLO CMP SJP Fund-36606 | OAG Victim Coordinator Liaison Fund-37000 | OAG Texas VINE Contract Fund-37100 | HHS Immunization Fund-37400 | OAG Opioid Settlement Fund-37710 |
|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - | $ - |
| 36,462 | 357,070 | 49,334 | 31,194 | 157,003 | - |
| 5,350 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 304,221 |
| 41,812 | 357,070 | 49,334 | 31,194 | 157,003 | 304,221 |
| - | - | - | - | - | - |
| - | - | 75,288 | 31,194 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 8,189 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 157,003 | - |
| 708,733 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 368,610 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 716,922 | 368,610 | 75,288 | 31,194 | 157,003 | - |
| (675,110) | ( 11,540) | ( 25,954) | | - | 304,221 |
| - | - | - | - | - | - |
| 675,110 | 11,540 | 25,954 | - | - | - |
| - | - | - | - | - | ( 123,788) |
| 675,110 | 11,540 | 25,954 | - | - | ( 123,788) |
| - | - | - | - | - | 180,433 |
| - | - | - | - | - | 66,800 |
| $ - | $ - | $ - | $ - | $ - | $ 247,233 |

## BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds*

*For the Year Ended September 30, 2025*

| | OAG Regional Juvenile Mental Health Services Fund-37800 | Emergency Management Fire Code Fund-38000 | Special Economic Development Tax Abatement Fund-38010 |
|---|---|---|---|
| Revenues: | | | |
| Property taxes | $ - | $ - | $ - |
| Intergovernmental | 1,800 | - | - |
| Charges for services | - | - | - |
| Licenses and permits | - | 1,162,972 | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | - | - | - |
| Miscellaneous | - | - | - |
| Total revenues | 1,800 | 1,162,972 | - |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | - | - | - |
| Financial administration | - | 25,476 | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | 1,170,076 | - |
| Corrections | 1,800 | - | - |
| Public transportation | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | 170,711 | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | 1,800 | 1,366,263 | - |
| Excess (deficiency) of revenue over expenditures | - | ( 203,291 ) | - |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balance | - | ( 203,291 ) | - |
| Fund balance - beginning | - | 388,170 | - |
| Fund balance - ending | $ - | $ 184,879 | $ - |

| Revenue Funds | | | | | |
|---|---|---|---|---|---|
| BC Industrial Development Corporation Fund-38020 | Vital Statistics Fee Fund-38100 | Records Management County Clerk Fund-38110 | Records Archive County Clerk Fund-38120 | Records Management County Clerk Criminal Fund-38130 | Civil, Criminal & Probate Records Management Fund-38200 |
| $ - | $ - | $ - | $ - | $ - | $ - |
| - | - | - | - | - | - |
| - | 14,641 | 643,540 | 627,660 | 30,424 | 137 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 3,087 | 4,970 | 69,841 | 93,261 | 5,792 | 23,863 |
| - | - | - | - | - | - |
| 3,087 | 19,611 | 713,381 | 720,921 | 36,216 | 24,000 |
| - | - | 1,071,966 | 601,095 | 41,285 | 20,352 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 1,071,966 | 601,095 | 41,285 | 20,352 |
| 3,087 | 19,611 | ( 358,585 ) | 119,826 | ( 5,069 ) | 3,648 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 3,087 | 19,611 | ( 358,585 ) | 119,826 | ( 5,069 ) | 3,648 |
| 100,701 | 132,552 | 2,341,200 | 2,618,347 | 158,136 | 565,378 |
| $ 103,788 | $ 152,163 | $ 1,982,615 | $ 2,738,173 | $ 153,067 | $ 569,026 |

## BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds*

*For the Year Ended September 30, 2025*

| | | | Special |
|---|---|---|---|
| | County Graffiti Eradication Fund-38210 | County/ District Court Technology Fund-38220 | Records Preservation County Clerk Fund-38230 |
| Revenues: | | | |
| Property taxes | $ - | $ - | $ - |
| Intergovernmental | - | - | - |
| Charges for services | - | 7,068 | 105 |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | 120 | 5,527 | 5,427 |
| Miscellaneous | - | - | - |
| Total revenues | 120 | 12,595 | 5,532 |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | - | - | - |
| Financial administration | - | - | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | - | - |
| Corrections | - | - | - |
| Public transportation | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | - | - | - |
| Excess (deficiency) of revenue over expenditures | 120 | 12,595 | 5,532 |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balance | 120 | 12,595 | 5,532 |
| Fund balance - beginning | 3,258 | 147,563 | 120,162 |
| Fund balance - ending | $ 3,378 | $ 160,158 | $ 125,694 |

| Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|
| County/ District Specialty Court Fund-38240 | CCSB41 Consolidated Records Management Fund-38250 | CCSB41 Clerk of Court Account Fund-38251 | Child Abuse Prevention Fund-38300 | Records Management District Clerk Fund-38320 | Records Archive District Clerk Fund-38330 |
| $ - | $ - | $ - | $ - | $ - | $ - |
| - | - | - | - | - | - |
| - | 45,271 | 90,269 | 626 | 14,034 | 456 |
| - | - | - | - | - | - |
| 37,117 | - | - | - | - | - |
| - | - | - | - | - | - |
| 7,067 | 5,389 | 10,853 | 76 | 2,088 | 1,037 |
| - | - | - | - | - | - |
| 44,184 | 50,664 | 101,122 | 702 | 16,122 | 1,493 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 44,184 | 50,664 | 101,122 | 702 | 16,122 | 1,493 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | ( 357,604 ) | - | - | - |
| - | - | ( 357,604 ) | - | - | - |
| 44,184 | 50,664 | ( 256,482 ) | 702 | 16,122 | 1,493 |
| 175,671 | 127,381 | 256,482 | 1,729 | 61,216 | 39,179 |
| $ 219,855 | $ 178,045 | $ - | $ 2,431 | $ 77,338 | $ 40,672 |

## BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds*

*For the Year Ended September 30, 2025*

| | Records Preservation District Clerk Fund-38340 | Records Technology District Clerk Fund-38350 | Special DCSB41 Consolidated Records Management Fund-38360 |
|---|---|---|---|
| Revenues: | | | |
| Property taxes | $ - | $ - | $ - |
| Intergovernmental | - | - | - |
| Charges for services | 375 | 86 | 164,927 |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | 821 | 1,444 | 16,253 |
| Miscellaneous | - | - | - |
| Total revenues | 1,196 | 1,530 | 181,180 |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | - | - | - |
| Financial administration | - | - | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | - | - |
| Corrections | - | - | - |
| Public transportation | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | - | - | - |
| Excess (deficiency) of revenue over expenditures | 1,196 | 1,530 | 181,180 |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balance | 1,196 | 1,530 | 181,180 |
| Fund balance - beginning | 22,165 | 39,335 | 372,005 |
| Fund balance - ending | $ 23,361 | $ 40,865 | $ 553,185 |

Revenue Funds

| DCSB41 Clerk of Court Account Fund-38361 | Justice Court Building Security Fund-38400 | Justice Court Technology Fund-38410 | JPSB41 Support Fund-38420 | Specialty Court Stipends Fund-38440 | Courthouse Security Fund-38500 |
|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - | $ - |
| - | - | - | - | 1,551 | - |
| 250,193 | 69,613 | 59,376 | 330,445 | - | 151,402 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 25,821 | - | 27,679 | 30,528 | - | 12,650 |
| - | - | - | - | - | 440 |
| 276,014 | 69,613 | 87,055 | 360,973 | 1,551 | 164,492 |
| - | - | - | - | - | 2.346 |
| - | - | - | - | 1,551 | - |
| - | - | 26,998 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 334,286 | - | - | - | 380,669 |
| - | - | - | - | - | 173,212 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 334,286 | 26,998 | - | 1,551 | 556,227 |
| 276,014 | ( 264,673 ) | 60,057 | 360,973 | - | ( 391,735 ) |
| - | - | - | - | - | - |
| - | 264,673 | - | - | - | - |
| ( 873,031 ) | - | - | - | - | - |
| ( 873,031 ) | 264,673 | - | - | - | - |
| ( 597,017 ) | - | 60,057 | 360,973 | - | ( 391,735 ) |
| 597,017 | - | 736,699 | 673,100 | - | 578,524 |
| $ - | $ - | $ 796,756 | $ 1,034,073 | $ - | $ 186,789 |

## BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds*

*For the Year Ended September 30, 2025*

| | Special | | |
|---|---|---|---|
| | Courthouse Attorney Access Card Fund-38501 | SB41 Court Facility Fee Fund-38510 | SB41 County Jury Fund-38511 |
| Revenues: | | | |
| Property taxes | $ - | $ - | $ - |
| Intergovernmental | - | - | - |
| Charges for services | 8,065 | 130,898 | 65,473 |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | 651 | 14,027 | 7,020 |
| Miscellaneous | - | - | - |
| Total revenues | 8,716 | 144,925 | 72,493 |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | - | - | - |
| Financial administration | - | 19,087 | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | - | - |
| Corrections | - | - | - |
| Public transportation | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | - | 19,087 | - |
| Excess (deficiency) of revenue over expenditures | 8,716 | 125,838 | 72,493 |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balance | 8,716 | 125,838 | 72,493 |
| Fund balance - beginning | 12,127 | 326,645 | 163,313 |
| Fund balance - ending | $ 20,843 | $ 452,483 | $ 235,806 |

Revenue Funds

| SB41 Language Access Fund-38512 | SB41 Guardianship Fund-38513 | SB41 Court Report Service Fund-38514 | SB41 Appellate Judicial System Fund-38515 | SB41 Judicial Education and Support Fund-38516 | Law Enforcement Officers Standards & Education Fund-38600 |
|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - | $ - |
| - | - | - | - | - | 31,991 |
| 59,409 | 9,990 | 163,636 | 32,744 | 4,815 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 5,797 | 1,240 | 17,549 | 3,513 | 604 | 2,866 |
| - | - | - | - | - | - |
| 65,206 | 11,230 | 181,185 | 36,257 | 5,419 | 34,857 |
| - | - | - | - | - | - |
| - | - | 746 | - | - | 3,211 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 11,758 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 746 | - | - | 14,969 |
| 65,206 | 11,230 | 180,439 | 36,257 | 5,419 | 19,888 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 65,206 | 11,230 | 180,439 | 36,257 | 5,419 | 19,888 |
| 130,455 | 29,207 | 408,293 | 81,735 | 14,243 | 65,562 |
| $ 195,661 | $ 40,437 | $ 588,732 | $ 117,992 | $ 19,662 | $ 85,450 |

## BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds*

*For the Year Ended September 30, 2025*

| | Special | | |
|---|---|---|---|
| | District Attorney Hot Check Collection Fund-38710 | District Attorney Supplemental Fund-38720 | District Attorney Forfeiture CCP Chapter 59 Fund-38730 |
| Revenues: | | | |
| Property taxes | $ - | $ - | $ - |
| Intergovernmental | - | 22,652 | - |
| Charges for services | 1,019 | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | 398,912 |
| Special assessments | - | - | - |
| Investment income | - | 199 | 15,716 |
| Miscellaneous | - | - | 67,063 |
| Total revenues | 1,019 | 22,851 | 481,691 |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | 2,923 | 22,852 | 75,659 |
| Financial administration | - | - | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | - | - |
| Corrections | - | - | - |
| Public transportation | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | - | 118,879 |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | 2,923 | 22,852 | 194,538 |
| Excess (deficiency) of revenue over expenditures | ( 1,904 ) | ( 1 ) | 287,153 |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | 2,000 |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | 2,000 |
| Net change in fund balance | ( 1,904 ) | ( 1 ) | 289,153 |
| Fund balance - beginning | 8,467 | 143 | 319,665 |
| Fund balance - ending | $ 6,563 | $ 142 | $ 608,818 |

Revenue Funds

| Pretrial Diversion Fund-38750 | Voter Registration Fund-38810 | Special Inventory Dealer Escrow-Tax Fund-38820 | Scofflaw Fees TTC Section 502.01 Fund-38830 | Elections Services Contract Fund-38910 | Elections Equipment Rental Fund-38920 |
|---|---|---|---|---|---|
| $ - | $ - | $ 54,596 | $ - | $ - | $ - |
| - | 27,930 | - | - | - | - |
| 186,903 | - | - | - | 267,809 | 163,034 |
| - | - | - | - | - | - |
| 200,424 | - | - | 10 | - | - |
| - | - | - | - | - | - |
| 9,537 | - | 47,017 | 84 | 16,394 | 48,636 |
| 1,205 | - | - | - | - | - |
| 398,069 | 27,930 | 101,613 | 94 | 284,203 | 211,670 |
| - | - | - | - | - | - |
| 306,173 | - | - | - | - | - |
| - | - | 12,133 | - | - | - |
| - | 40,476 | - | - | 227,638 | 3,846 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 39,925 | - | - | 19,080 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 306,173 | 40,476 | 52,058 | - | 227,638 | 22,926 |
| 91,896 | ( 12,546 ) | 49,555 | 94 | 56,565 | 188,744 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 91,896 | ( 12,546 ) | 49,555 | 94 | 56,565 | 188,744 |
| 226,095 | 12,546 | 239,098 | 2,267 | 299,953 | 1,298,277 |
| $ 317,991 | $ - | $ 288,653 | $ 2,361 | $ 356,518 | $ 1,487,021 |

## BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds*

*For the Year Ended September 30, 2025*

| | Special | | |
|---|---|---|---|
| | Constable Precinct 2 Forfeiture Fund-39020 | Constable Precinct 4 Forfeiture Fund-39040 | Sheriff Contraband Forfeiture Fund-39100 |
| Revenues: | | | |
| Property taxes | $ - | $ - | $ - |
| Intergovernmental | - | - | - |
| Charges for services | - | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | 109 | 88 | 2,739 |
| Miscellaneous | - | - | 228 |
| Total revenues | 109 | 88 | 2,967 |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | - | - | - |
| Financial administration | - | - | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | - | 60,875 |
| Corrections | - | - | - |
| Public transportation | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | - | - | 60,875 |
| Excess (deficiency) of revenue over expenditures | 109 | 88 | ( 57,908 ) |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | 429,777 |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | 429,777 |
| Net change in fund balance | 109 | 88 | 371,869 |
| Fund balance - beginning | 2,983 | 2,404 | 40,054 |
| Fund balance - ending | $ 3,092 | $ 2,492 | $ 411,923 |

Revenue Funds

| Brazoria County Narcotics Task Force Fund-39110 | Sheriff Commissary Fund-39120 | Sheriff Federal Forfeiture Fund-39130 | Juvenile Case Manager Fund-39200 | Bond & Occupational License Supervision Fund-39210 | Reliant Energy CARE/RELIEF Program Fund-39300 |
|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - | $ - |
| - | - | 277,308 | - | - | - |
| - | 2,098,903 | - | 177 | 26,007 | - |
| - | - | - | - | - | - |
| 864,422 | - | - | - | - | - |
| - | - | - | - | - | - |
| 57,203 | 53,523 | 23,417 | - | - | - |
| 156,481 | 339 | - | - | 2,443 | - |
| 1,078,106 | 2,152,765 | 300,725 | 177 | 28,450 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 558,460 | - | 18,045 | - | - | - |
| - | 1,592,829 | - | - | 91,366 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 20,907 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 38,857 | - | - | - | - |
| - | 4,389 | - | - | - | - |
| - | 141 | - | - | - | - |
| 558,460 | 1,636,216 | 18,045 | - | 91,366 | 20,907 |
| 519,646 | 516,549 | 282,680 | 177 | ( 62,916 ) | ( 20,907 ) |
| - | - | - | - | - | - |
| - | - | - | - | 40,000 | - |
| ( 429,777 ) | - | - | - | - | - |
| ( 429,777 ) | - | - | - | 40,000 | - |
| 89,869 | 516,549 | 282,680 | 177 | ( 22,916 ) | ( 20,907 ) |
| 353,042 | 1,253,906 | 584,064 | 25,983 | 46,566 | 29,567 |
| $ 442,911 | $ 1,770,455 | $ 866,744 | $ 26,160 | $ 23,650 | $ 8,660 |

## BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds*

*For the Year Ended September 30, 2025*

| | Special | | |
|---|---|---|---|
| | Direct Energy N2N Fund-39305 | Cirro Energy Utility Assistance Fund-39306 | SETH-SE Tx Housing Fin. Corp. Fund-39390 |
| Revenues: | | | |
| Property taxes | $ - | $ - | $ - |
| Intergovernmental | 2,929 | 2,310 | - |
| Charges for services | - | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | - | - | 8 |
| Miscellaneous | - | - | - |
| Total revenues | 2,929 | 2,310 | 8 |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | - | - | - |
| Financial administration | - | - | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | - | - |
| Corrections | - | - | - |
| Public transportation | - | - | - |
| Health and welfare | 2,929 | 2,310 | - |
| Culture and recreation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | 2,929 | 2,310 | - |
| Excess (deficiency) of revenue over expenditures | | - | 8 |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balance | - | - | 8 |
| Fund balance - beginning | - | - | 25 |
| Fund balance - ending | $ - | $ - | $ 33 |

Revenue Funds

| Library Special Projects Fund-39410 | SEP Wastewater Environmental Health - TCEQ Fund-39500 | TPW Great Texas Coastal Birding Classic Fund-39615 | Shoreline Restoration Task Force Fund-39620 | 2006 GoM Energy Security Fund-39630 | Special Assessment Funds 39764-39782 |
|---|---|---|---|---|---|
| $ - | $ - | $ | $ - | $ - | $ - |
| - | - | - | - | 1,205,821 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 60,652 |
| 10,893 | - | - | 1,343 | 155,213 | - |
| 63,236 | 1,701 | - | - | - | - |
| 74,129 | 1,701 | - | 1,343 | 1,361,034 | 60,652 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 5,109 | - | - | - | - |
| 44,235 | - | - | 1,825 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 1,361,034 | 210,232 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 44,235 | 5,109 | - | 1,825 | 1,361,034 | 210,232 |
| 29,894 | ( 3,408 ) | - | ( 482 ) | - | ( 149,580 ) |
| - | - | - | - | - | - |
| - | - | - | - | - | 203,832 |
| - | - | - | - | - | - |
| - | - | - | - | - | 203,832 |
| 29,894 | ( 3,408 ) | - | ( 482 ) | - | 54,252 |
| 290,320 | 22,393 | - | 37,788 | 1,405,167 | 84,502 |
| $ 320,214 | $ 18,985 | $ - | $ 37,306 | $ 1,405,167 | $ 138,754 |

## BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds*

*For the Year Ended September 30, 2025*

| | Special Revenue Funds | | |
|---|---|---|---|
| | Law Library Fund-39800 | Mosquito Control District Fund-39900 | Total Special Revenue Funds |
| Revenues: | | | |
| Property taxes | $ - | $ 2,703,344 | $ 2,757,940 |
| Intergovernmental | - | - | 26,016,968 |
| Charges for services | 229,823 | - | 5,959,607 |
| Licenses and permits | - | - | 1,162,972 |
| Fines and forfeitures | - | - | 1,548,412 |
| Special assessments | - | - | 60,652 |
| Investment income | 8,839 | 47,378 | 976,148 |
| Miscellaneous | 11,261 | 1,114 | 1,037,164 |
| Total revenues | 249,923 | 2,751,836 | 39,519,863 |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | 1,979,544 |
| Judicial and legal | 356,302 | - | 2,952,219 |
| Financial administration | 6,467 | 13,539 | 354,893 |
| Elections | - | - | 271,960 |
| Public facilities | - | - | 4,303 |
| Public safety | - | - | 3,341,299 |
| Corrections | - | - | 5,710,157 |
| Public transportation | - | - | 784,949 |
| Health and welfare | - | 1,965,824 | 10,782,709 |
| Culture and recreation | - | - | 845,798 |
| Environmental protection | - | - | 6,107,150 |
| Community development | - | - | 1,922,170 |
| Capital outlay | - | 52,860 | 4,592,294 |
| Debt service: | | | |
| Principal | - | - | 4,389 |
| Interest and fiscal charges | - | - | 141 |
| Total expenditures | 362,769 | 2,032,223 | 39,653,975 |
| Excess (deficiency) of revenue over expenditures | ( 112,846 ) | 719,613 | ( 134,112 ) |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | 1,111 | 3,111 |
| Transfers in | 70,000 | - | 4,651,874 |
| Transfers out | - | - | ( 1,961,004 ) |
| Total other financing sources (uses) | 70,000 | 1,111 | 2,693,981 |
| Net change in fund balance | ( 42,846 ) | 720,724 | 2,559,869 |
| Fund balance - beginning | 52,935 | 679,565 | 21,623,070 |
| Fund balance - ending | $ 10,089 | $ 1,400,289 | $ 24,182,939 |

| Debt Service Funds | | | | | |
|---|---|---|---|---|---|
| 2016 Limited Tax Refunding I & S Fund-41000 | 2012 Certificate of Obligation I & S Fund-42000 | 2018 Certificate of Obligation I & S Fund-42100 | 2021 Certificate of Obligation I & S Fund-42200 | Toll Road I & S Fund-44000 | Road Bonds Mobility I & S Fund-45000 |
| $ 1,103,388 | $ 1,996,534 | $ 661,405 | $ 3,527,388 | $ 1,461 | $ 2,506,751 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 52,655 | 12,738 | 22,470 | 98,023 | - | 122,846 |
| - | - | - | - | - | - |
| 1,156,043 | 2,009,272 | 683,875 | 3,625,411 | 1,461 | 2,629,597 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 1,025,000 | 1,380,000 | 355,000 | 915,000 | - | 2,810,000 |
| 74,500 | 608,950 | 300,325 | 3,337,275 | - | 658,375 |
| 1,099,500 | 1,988,950 | 655,325 | 4,252,275 | - | 3,468,375 |
| 56,543 | 20,322 | 28,550 | ( 626,864 ) | 1,461 | ( 838,778 ) |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 56,543 | 20,322 | 28,550 | ( 626,864 ) | 1,461 | ( 838,778 ) |
| 1,226,635 | 81,153 | 498,888 | 2,186,767 | 10,020,072 | 3,517,886 |
| $ 1,283,178 | $ 101,475 | $ 527,438 | $ 1,559,903 | $ 10,021,533 | $ 2,679,108 |

## BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds*

*For the Year Ended September 30, 2025*

| | | Capital Projects Funds | |
|---|---|---|---|
| | Total Debt Service Funds | USTREAS Restore Act Projects Fund-34850 | TXDOT CR-58 CSJ 304 Fund-34881 |
| Revenues: | | | |
| Property taxes | $ 9,796,927 | $ - | $ - |
| Intergovernmental | - | 546,694 | 2,650,387 |
| Charges for services | - | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | 308,732 | - | - |
| Miscellaneous | - | - | 153,093 |
| Total revenues | 10,105,659 | 546,694 | 2,803,480 |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | - | - | - |
| Financial administration | - | - | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | - | - |
| Corrections | - | - | - |
| Public transportation | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | 546,694 | 3,554,006 |
| Debt service: | | | |
| Principal | 6,485,000 | - | - |
| Interest and fiscal charges | 4,979,425 | - | - |
| Total expenditures | 11,464,425 | 546,694 | 3,554,006 |
| Excess (deficiency) of revenue over expenditures | ( 1,358,766 ) | - | ( 750,526 ) |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | 750,526 |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | 750,526 |
| Net change in fund balance | ( 1,358,766 ) | - | - |
| Fund balance - beginning | 17,531,401 | - | - |
| Fund balance - ending | $ 16,172,635 | $ - | $ - |

| Capital Projects Funds | | | | | |
|---|---|---|---|---|---|
| TXDOT CR-59 CSJ 305 Fund-34882 | TXDOT CR-101 CSJ 303 Fund-34883 | TXDOT CTIF Fund-36802 | 2018 Certificate of Obligation C & M Fund-52100 | 2021 Certificate of Obligation C & M Fund-52200 | Ring of Honor C & M Fund-57200 |
| $ - | $ - | $ - | $ - | $ - | $ - |
| 60,279 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 81,824 | - | 2,394 |
| - | - | - | - | 3,822 | - |
| 60,279 | - | - | 81,824 | 3,822 | 2,394 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 88,086 | - | 58,673 | 1,211,059 | 10,859,948 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 88,086 | - | 58,673 | 1,211,059 | 10,859,948 | - |
| ( 27,807 ) | - | ( 58,673 ) | ( 1,129,235 ) | ( 10,856,126 ) | 2,394 |
| - | - | - | - | - | - |
| 27,807 | - | 58,673 | - | 10,856,126 | - |
| - | - | - | - | - | - |
| 27,807 | - | 58,673 | - | 10,856,126 | - |
| - | - | - | ( 1,129,235 ) | - | 2,394 |
| - | - | - | 2,559,697 | - | 65,358 |
| $ - | $ - | $ - | $ 1,430,462 | $ - | $ 67,752 |

| | Total Capital Projects Funds | Total Other Governmental Funds |
|---|---|---|
| Revenues: | | |
| Property taxes | $ - | $ 12,554,867 |
| Intergovernmental | 3,257,360 | 29,274,328 |
| Charges for services | - | 5,959,607 |
| Licenses and permits | - | 1,162,972 |
| Fines and forfeitures | - | 1,548,412 |
| Special assessments | - | 60,652 |
| Investment income | 84,218 | 1,369,098 |
| Miscellaneous | 156,915 | 1,194,079 |
| Total revenues | 3,498,493 | 53,124,015 |
| Expenditures: | | |
| Current: | | |
| General administration | - | 1,979,544 |
| Judicial and legal | - | 2,952,219 |
| Financial administration | - | 354,893 |
| Elections | - | 271,960 |
| Public facilities | - | 4,303 |
| Public safety | - | 3,341,299 |
| Corrections | - | 5,710,157 |
| Public transportation | - | 784,949 |
| Health and welfare | - | 10,782,709 |
| Culture and recreation | - | 845,796 |
| Environmental protection | - | 6,107,150 |
| Community development | - | 1,922,170 |
| Capital outlay | 16,318,466 | 20,910,760 |
| Debt service: | | |
| Principal | - | 6,489,389 |
| Interest and fiscal charges | - | 4,979,566 |
| Total expenditures | 16,318,466 | 67,436,866 |
| Excess (deficiency) of revenue over expenditures | ( 12,819,973 ) | ( 14,312,851 ) |
| Other Financing Sources (Uses): | | |
| Proceeds from sale of capital assets | - | 3,111 |
| Transfers in | 11,693,132 | 16,345,006 |
| Transfers out | - | ( 1,961,004 ) |
| Total other financing sources (uses) | 11,693,132 | 14,387,113 |
| Net change in fund balance | ( 1,126,841 ) | 74,262 |
| Fund balance - beginning | 2,625,055 | 41,779,526 |
| Fund balance – ending | $ 1,498,214 | $ 41,853,788 |

| | Budgeted Amounts | | Actual | Variance With Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| General Administration: | | | | |
| County Judge: | | | | |
| Salaries and wages, and employee benefits | $ 838,242 | $ 838,242 | $ 819,977 | $ 18,265 |
| Operating expenditures | 54,300 | 54,386 | 28,071 | 26,315 |
| Total County Judge | 892,542 | 892,628 | 848,048 | 44,580 |
| South Service Center: | | | | |
| Salaries and wages, and employee benefits | 462,051 | 462,051 | 457,359 | 4,692 |
| Operating expenditures | 11,775 | 11,950 | 5,685 | 6,265 |
| Total South Service Center | 473,826 | 474,001 | 463,044 | 10,957 |
| Central Service Center: | | | | |
| Salaries and wages, and employee benefits | 487,858 | 487,858 | 469,295 | 18,563 |
| Operating expenditures | 8,900 | 8,900 | 1,980 | 6,920 |
| Total Central Service Center | 496,758 | 496,758 | 471,275 | 25,483 |
| North Service Center: | | | | |
| Salaries and wages, and employee benefits | 521,321 | 521,321 | 475,592 | 45,729 |
| Operating expenditures | 12,471 | 12,669 | 10,400 | 2,269 |
| Total North Service Center | 533,792 | 533,990 | 485,992 | 47,998 |
| West Service Center: | | | | |
| Salaries and wages, and employee benefits | 513,794 | 513,794 | 513,029 | 765 |
| Operating expenditures | 26,400 | 26,400 | 5,936 | 20,464 |
| Total West Service Center | 540,194 | 540,194 | 518,965 | 21,229 |
| County Clerk: | | | | |
| Salaries and wages, and employee benefits | 3,180,005 | 3,180,005 | 3,089,752 | 90,253 |
| Operating expenditures | 51,800 | 53,269 | 44,425 | 8,844 |
| Total County Clerk | 3,231,805 | 3,233,274 | 3,134,177 | 99,097 |
| Veteran's Service: | | | | |
| Salaries and wages, and employee benefits | 255,625 | 255,625 | 254,016 | 1,609 |
| Operating expenditures | 8,550 | 8,594 | 4,550 | 4,044 |
| Total Veteran's Service | 264,175 | 264,219 | 258,566 | 5,653 |

| | Budgeted Amounts | | Actual | Variance With Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| General Administration - Continued: | | | | |
| Emergency Management: | | | | |
| Salaries and wages, and employee benefits | $ 480,256 | $ 484,256 | $ 482,629 | $ 1,627 |
| Operating expenditures | 55,600 | 54,480 | 22,142 | 32,338 |
| Total Emergency Management | 535,856 | 538,736 | 504,771 | 33,965 |
| Non-departmental: | | | | |
| Operating expenditures | 9,624,597 | 9,241,134 | 7,983,937 | 1,257,197 |
| Capital outlay | 5,000 | 56,920 | 56,920 | - |
| Total Non-departmental | 9,629,597 | 9,298,054 | 8,040,857 | 1,257,197 |
| Total General Administration | 16,598,545 | 16,271,854 | 14,725,695 | 1,546,159 |
| Judicial and Legal: | | | | |
| County Court at Law 1: | | | | |
| Salaries and wages, and employee benefits | 485,447 | 507,247 | 506,874 | 373 |
| Operating expenditures | 287,275 | 363,275 | 381,435 | ( 18,160 ) |
| Total County Court at Law 1 | 772,722 | 870,522 | 888,309 | ( 17,787 ) |
| County Court at Law 2: | | | | |
| Salaries and wages, and employee benefits | 490,187 | 490,187 | 477,437 | 12,750 |
| Operating expenditures | 349,530 | 465,530 | 447,261 | 18,269 |
| Total County Court at Law 2 | 839,717 | 955,717 | 924,698 | 31,019 |
| County Court at Law 3: | | | | |
| Salaries and wages, and employee benefits | 501,707 | 520,007 | 520,180 | ( 173 ) |
| Operating expenditures | 308,059 | 387,253 | 382,298 | 4,955 |
| Total County Court at Law 3 | 809,766 | 907,260 | 902,478 | 4,782 |
| County Court at Law 4: | | | | |
| Salaries and wages, and employee benefits | 536,677 | 540,977 | 540,708 | 269 |
| Operating expenditures | 365,200 | 419,830 | 440,235 | ( 20,405 ) |
| Total County Court at Law 4 | 901,877 | 960,807 | 980,943 | ( 20,136 ) |
| Probate Court Investigations: | | | | |
| Salaries and wages, and employee benefits | 201,090 | 201,290 | 201,099 | 191 |
| Operating expenditures | 5,044 | 5,044 | 3,616 | 1,428 |
| Total Probate Court Investigations | 206,134 | 206,334 | 204,715 | 1,619 |
| District Courts: | | | | |
| Salaries and wages, and employee benefits | 933,998 | 979.193 | 976,265 | 2,928 |
| Operating expenditures | 223,100 | 150.327 | 97,140 | 53,187 |
| Total District Courts | 1,157,098 | 1,129,520 | 1,073,405 | 56,115 |

| | Budgeted Amounts | | Actual | Variance With Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| Judicial and Legal - Continued: | | | | |
| District Court - 149th: | | | | |
| Salaries and wages, and employee benefits | $ 306,577 | $ 307,627 | $ 307,798 | $ ( 171 ) |
| Operating expenditures | 636,500 | 916,500 | 1,125,915 | ( 209,415 ) |
| Total District Court - 149th | 943,077 | 1,224,127 | 1,433,713 | ( 209,586 ) |
| District Court - 239th: | | | | |
| Salaries and wages, and employee benefits | 310,025 | 310,025 | 309,193 | 832 |
| Operating expenditures | 755,000 | 885,000 | 865,834 | 19,166 |
| Total District Court - 239th | 1,065,025 | 1,195,025 | 1,175,027 | 19,998 |
| District Court - 300th: | | | | |
| Salaries and wages, and employee benefits | 322,404 | 323,454 | 323,245 | 209 |
| Operating expenditures | 610,000 | 643,000 | 659,273 | ( 16,273 ) |
| Total District Court - 300th | 932,404 | 966,454 | 982,518 | ( 16,064 ) |
| District Court - 412th: | | | | |
| Salaries and wages, and employee benefits | 320,350 | 321,400 | 321,276 | 124 |
| Operating expenditures | 1,030,000 | 1,070,000 | 1,083,429 | ( 13,429 ) |
| Total District Court - 412th | 1,350,350 | 1,391,400 | 1,404,705 | ( 13,305 ) |
| District Court - 461st: | | | | |
| Salaries and wages, and employee benefits | 305,330 | 306,680 | 306,951 | ( 271 ) |
| Operating expenditures | 365,000 | 848,000 | 811,673 | 36,327 |
| Total District Court - 461st | 670,330 | 1,154,680 | 1,118,624 | 36,056 |
| District Clerk: | | | | |
| Salaries and wages, and employee benefits | 3,311,231 | 3,311,231 | 3,235,312 | 75,919 |
| Operating expenditures | 82,200 | 84,107 | 50,382 | 33,725 |
| Total District Clerk | 3,393,431 | 3,395,338 | 3,285,694 | 109,644 |
| Justice of the Peace Pct. 1, Pl. 1: | | | | |
| Salaries and wages, and employee benefits | 614,670 | 614,670 | 589,728 | 24,942 |
| Operating expenditures | 23,183 | 23,183 | 10,986 | 12,197 |
| Total Justice of the Peace Pct. 1, Pl. 1 | 637,853 | 637,853 | 600,714 | 37,139 |
| Justice of the Peace Pct. 1, Pl. 2: | | | | |
| Salaries and wages, and employee benefits | 637,663 | 637,663 | 627,424 | 10,239 |
| Operating expenditures | 93,500 | 93,500 | 82,444 | 11,056 |
| Total Justice of the Peace Pct. 1, Pl. 2 | 731,163 | 731,163 | 709,868 | 21,295 |

| | Budgeted Amounts | | Actual | Variance With Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| Judicial and Legal - Continued: | | | | |
| Justice of the Peace Pct. 2, Pl. 1: | | | | |
| Salaries and wages, and employee benefits | $ 606,905 | $ 606,905 | $ 579,118 | $ 27,787 |
| Operating expenditures | 15,440 | 15,440 | 9,740 | 5,700 |
| Total Justice of the Peace Pct. 2, Pl. 1 | 622,345 | 622,345 | 588,858 | 33,487 |
| Justice of the Peace Pct. 2, Pl. 2: | | | | |
| Salaries and wages, and employee benefits | 614,145 | 614,145 | 609,649 | 4,496 |
| Operating expenditures | 22,700 | 22,700 | 9,141 | 13,559 |
| Total Justice of the Peace Pct. 2, Pl. 2 | 636,845 | 636,845 | 618,790 | 18,055 |
| Justice of the Peace Pct. 3, Pl. 1: | | | | |
| Salaries and wages, and employee benefits | 547,118 | 547,118 | 488,036 | 59,082 |
| Operating expenditures | 17,900 | 18,900 | 7,004 | 11,896 |
| Total Justice of the Peace Pct. 3, Pl. 1 | 565,018 | 566,018 | 495,040 | 70,978 |
| Justice of the Peace Pct. 3, Pl. 2: | | | | |
| Salaries and wages, and employee benefits | 526,866 | 526,866 | 503,814 | 23,052 |
| Operating expenditures | 17,900 | 18,224 | 8,361 | 9,863 |
| Total Justice of the Peace Pct. 3, Pl. 2 | 544,766 | 545,090 | 512,175 | 32,915 |
| Justice of the Peace Pct. 4, Pl. 1: | | | | |
| Salaries and wages, and employee benefits | 612,643 | 612,643 | 604,820 | 7,823 |
| Operating expenditures | 17,550 | 17,581 | 8,557 | 9,024 |
| Total Justice of the Peace Pct. 4, Pl. 1 | 630,193 | 630,224 | 613.377 | 16,847 |
| Justice of the Peace Pct. 4, Pl. 2: | | | | |
| Salaries and wages, and employee benefits | 703,564 | 703,764 | 704,180 | ( 416 ) |
| Operating expenditures | 51,450 | 54,483 | 23,674 | 30,809 |
| Total Justice of the Peace Pct. 4, Pl. 2 | 755,014 | 758,247 | 727,854 | 30,393 |
| District Attorney: | | | | |
| Salaries and wages, and employee benefits | 10,631,812 | 10,663,178 | 10,644,334 | 18,844 |
| Operating expenditures | 208,700 | 224,987 | 171,347 | 53,640 |
| Capital outlay | 202,268 | 427,029 | 425,102 | 1,927 |
| Debt service | - | 51,000 | 50,240 | 760 |
| Total District Attorney | 11,042,780 | 11,366,194 | 11,291,023 | 75,171 |
| Judicial Miscellaneous: | | | | |
| Salaries and wages, and employee benefits | 432,105 | 432,105 | 345,270 | 86,835 |
| Operating expenditures | 1,885,750 | 2,615,940 | 2,366,571 | 249,369 |
| Total Judicial Miscellaneous | 2,317,855 | 3,048,045 | 2,711,841 | 336,204 |

| | Budgeted Amounts | | Actual | Variance With Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| Judicial and Legal - Continued: | | | | |
| Indigent Defense: | | | | |
| Salaries and wages, and employee benefits | $ 255,479 | $ 257,479 | $ 257,377 | $ 102 |
| Operating expenditures | 6,671 | 6,821 | 5,361 | 1,460 |
| Total Indigent Defense | 262,150 | 264,300 | 262,738 | 1,562 |
| Bail Bond Board: | | | | |
| Salaries and wages, and employee benefits | 148,776 | 152,776 | 151,797 | 979 |
| Operating expenditures | 5,500 | 5,500 | 1,327 | 4,173 |
| Total Bail Bond Board | 154,276 | 158,276 | 153,124 | 5,152 |
| Total Judicial and Legal | 31,942,189 | 34,321,784 | 33,660,231 | 661,553 |
| Financial Administration: | | | | |
| County Auditor: | | | | |
| Salaries and wages, and employee benefits | 2,315,622 | 2,315,622 | 2,283,835 | 31,787 |
| Operating expenditures | 19,450 | 19,534 | 8,402 | 11,132 |
| Total County Auditor | 2,335,072 | 2,335,156 | 2,292,237 | 42,919 |
| Purchasing: | | | | |
| Salaries and wages, and employee benefits | 852,133 | 852,133 | 849,991 | 2,142 |
| Operating expenditures | 41,100 | 41,112 | 27,938 | 13,174 |
| Total Purchasing | 893,233 | 893,245 | 877,929 | 15,316 |
| County Treasurer: | | | | |
| Salaries and wages, and employee benefits | 421,675 | 422,475 | 421,832 | 643 |
| Operating expenditures | 92,670 | 93,515 | 64,188 | 29,327 |
| Total County Treasurer | 514,345 | 515,990 | 486,020 | 29,970 |
| Human Resources: | | | | |
| Salaries and wages, and employee benefits | 1,083,820 | 1,058,820 | 1,028,680 | 30,140 |
| Operating expenditures | 117,817 | 161,055 | 134,104 | 26,951 |
| Total Human Resources | 1,201,637 | 1,219,875 | 1,162,784 | 57,091 |
| Tax Assessor-Collector: | | | | |
| Salaries and wages, and employee benefits | 4,434,945 | 4,434,945 | 4,231,991 | 202,954 |
| Operating expenditures | 207,700 | 207,852 | 203,795 | 4,057 |
| Capital outlay | 37,350 | 40,350 | 40,350 | - |
| Total Tax Assessor-Collector | 4,679,995 | 4,683,147 | 4,476,136 | 207,011 |

| | Budgeted Amounts | | Actual | Variance With Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| Financial Administration - Continued: | | | | |
| Information Systems: | | | | |
| Salaries and wages, and employee benefits | $ 3,965,218 | $ 3,965,218 | $ 3,912,765 | $ 52,453 |
| Operating expenditures | 7,995,303 | 7,011,186 | 5,570,405 | 1,440,781 |
| Capital outlay | 436,200 | 1,604,416 | 1,175,492 | 428,924 |
| Debt service | 290,000 | 1,327,000 | 1,320,377 | 6,623 |
| Total Information Systems | 12,686,721 | 13,907,820 | 11,979,039 | 1,928,781 |
| Appraisal District Assessment: | | | | |
| Operating expenditures | 1,136,080 | 1,136,080 | 1,130,363 | 5,717 |
| Total Appraisal District Assessment | 1,136,080 | 1,136,080 | 1,130,363 | 5,717 |
| Total Financial Administration | 23,447,083 | 24,691,313 | 22,404,508 | 2,286,805 |
| Elections: | | | | |
| Salaries and wages, and employee benefits | 851,063 | 851,063 | 725,034 | 126,029 |
| Operating expenditures | 448,850 | 449,358 | 321,376 | 127,982 |
| Capital outlay | 24,000 | 24,000 | 11,800 | 12,200 |
| Total Elections | 1,323,913 | 1,324,421 | 1,058,210 | 266,211 |
| Public Facilities: | | | | |
| Courthouses and Associated Buildings: | | | | |
| Salaries and wages, and employee benefits | 2,461,823 | 2,391,823 | 2,357,320 | 34,503 |
| Operating expenditures | 3,429,400 | 3,265,218 | 2,982,814 | 282,404 |
| Capital outlay | 335,000 | 644,815 | 228,678 | 416,137 |
| Debt service | - | 79,000 | - | 79,000 |
| Total Courthouses and Associated Buildings | 6,226,223 | 6,380,856 | 5,568,812 | 812,044 |
| Property Insurance: | | | | |
| Operating expenditures | 2,600,000 | 2,600,000 | 2,384,209 | 215,791 |
| Total Property Insurance | 2,600,000 | 2,600,000 | 2,384,209 | 215,791 |
| Total Public Facilities | 8,826,223 | 8,980,856 | 7,953,021 | 1,027,835 |
| Public Safety: | | | | |
| County Sheriff: | | | | |
| Salaries and wages, and employee benefits | 23,040,266 | 23,876,891 | 23,712,981 | 163,910 |
| Operating expenditures | 3,324,000 | 2,998,046 | 2,506,156 | 491,890 |
| Capital outlay | 1,241,550 | 5,584,095 | 4,710,397 | 873,698 |
| Debt service | - | 951,000 | 892,796 | 58,204 |
| Total County Sheriff | 27,605,816 | 33,410,032 | 31,822,330 | 1,587,702 |
| Animal Control: | | | | |
| Salaries and wages, and employee benefits | 592,660 | 606,535 | 613,158 | ( 6,623 ) |
| Operating expenditures | 87,500 | 96,256 | 73,146 | 23,110 |
| Capital outlay | 52,000 | 55,856 | 49,841 | 6,015 |
| Total Animal Control: | 732,160 | 758,647 | 736,145 | 22,502 |

| | Budgeted Amounts | | Actual | Variance With Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| Public Safety - Continued: | | | | |
| Crime Lab: | | | | |
| Salaries and wages, and employee benefits | $ 716,055 | $ 781,055 | $ 765,475 | $ 15,580 |
| Operating expenditures | 315,000 | 309,410 | 226,491 | 82,919 |
| Capital outlay | 25,000 | 30,590 | 30,589 | 1 |
| Total Crime Lab | 1,056,055 | 1,121,055 | 1,022,555 | 98,500 |
| Texas Department of Public Safety: | | | | |
| Salaries and wages, and employee benefits | 232,533 | 232,533 | 231,975 | 558 |
| Operating expenditures | 1,550 | 1,550 | 71 | 1,479 |
| Total Texas Department of Public Safety | 234,083 | 234,083 | 232,046 | 2,037 |
| Constable - Precinct 1: | | | | |
| Salaries and wages, and employee benefits | 1,166,529 | 1,266,529 | 1,259,172 | 7,357 |
| Operating expenditures | 265,539 | 322,058 | 283,508 | 38,550 |
| Capital outlay | - | 67,083 | 67,083 | - |
| Total Constable - Precinct 1 | 1,432,068 | 1,655,670 | 1,609,763 | 45,907 |
| Constable - Precinct 2: | | | | |
| Salaries and wages, and employee benefits | 1,061,806 | 1,061,806 | 1,076,858 | ( 15,052 ) |
| Operating expenditures | 233,400 | 266,857 | 212,924 | 53,933 |
| Capital outlay | - | 13,716 | 13,716 | - |
| Total Constable - Precinct 2 | 1,295,206 | 1,342,379 | 1,303,498 | 38,881 |
| Constable - Precinct 3: | | | | |
| Salaries and wages, and employee benefits | 1,126,588 | 1,126,588 | 1,027,523 | 99,065 |
| Operating expenditures | 257,800 | 330,658 | 194,971 | 135,687 |
| Capital outlay | 179,700 | 185,248 | 184,848 | 400 |
| Total Constable - Precinct 3 | 1,564,088 | 1,642,494 | 1,407,342 | 235,152 |
| Constable - Precinct 4: | | | | |
| Salaries and wages, and employee benefits | 1,906,710 | 1,946,710 | 1,958,458 | ( 11,748 ) |
| Operating expenditures | 228,500 | 201,811 | 181,598 | 20,213 |
| Capital outlay | 51,250 | 300,968 | 246,420 | 54,548 |
| Total Constable - Precinct 4 | 2,186,460 | 2,449,489 | 2,386,476 | 63,013 |
| Intensive Community Service Program: | | | | |
| Salaries and wages, and employee benefits | 117,244 | 117,244 | 72,876 | 44,368 |
| Operating expenditures | 66,110 | 66,110 | 49,798 | 16,312 |
| Capital outlay | - | 54,305 | 54,305 | - |
| Total Intensive Community Service Program | 183,354 | 237,659 | 176,979 | 60,680 |
| Ambulance EMS: | | | | |
| Operating expenditures | 96,000 | 96,000 | 96,000 | - |
| Total Ambulance EMS | 96,000 | 96,000 | 96,000 | - |

| | Budgeted Amounts | | Actual | Variance With Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| Public Safety - Continued: | | | | |
| Fire Protection: | | | | |
| Salaries and wages, and employee benefits | $ 65,468 | $ 66,268 | $ 65,554 | $ 714 |
| Operating expenditures | 560,000 | 560,000 | 547,588 | 12,412 |
| Total Fire Protection | 625,468 | 626,268 | 613,142 | 13,126 |
| Total Public Safety | 37,010,758 | 43,573,776 | 41,406,276 | 2,167,500 |
| Corrections: | | | | |
| Detention Center: | | | | |
| Salaries and wages, and employee benefits | 15,609,080 | 16,947,830 | 16,736,541 | 211,289 |
| Operating expenditures | 9,540,000 | 9,687,759 | 8,227,904 | 1,459,855 |
| Capital outlay | 196,000 | 549,905 | 241,027 | 308,878 |
| Total Detention Center | 25,345,080 | 27,185,494 | 25,205,472 | 1,980,022 |
| Juvenile Probation: | | | | |
| Salaries and wages, and employee benefits | 8,671,867 | 8,151,867 | 7,467,639 | 684,228 |
| Operating expenditures | 1,556,501 | 1,570,433 | 1,320,524 | 249,909 |
| Capital outlay | 50,000 | 69,400 | 68,870 | 530 |
| Total Juvenile Probation | 10,278,368 | 9,791,700 | 8,857,033 | 934,667 |
| Adult Probation: | | | | |
| Operating expenditures | 266,350 | 384,172 | 349,341 | 34,831 |
| Total Adult Probation | 266,350 | 384,172 | 349,341 | 34,831 |
| Total Corrections | 35,889,798 | 37,361,366 | 34,411,846 | 2,949,520 |
| Health and Welfare: | | | | |
| Health Department: | | | | |
| Salaries and wages, and employee benefits | 599,975 | 979,857 | 975,412 | 4,445 |
| Operating expenditures | 94,600 | 94,992 | 75,978 | 19,014 |
| Total Health Department | 694,575 | 1,074,849 | 1,051,390 | 23,459 |
| Environmental Health: | | | | |
| Salaries and wages, and employee benefits | 1,642,598 | 1,642,598 | 1,593,406 | 49,192 |
| Operating expenditures | 98,090 | 123,065 | 50,347 | 72,718 |
| Total Environmental Health | 1,740,688 | 1,765,663 | 1,643,753 | 121,910 |
| Child Protective Services: | | | | |
| Operating expenditures | 118,000 | 124,520 | 47,118 | 77,402 |
| Total Child Protective Services | 118,000 | 124,520 | 47,118 | 77,402 |
| Water Lab: | | | | |
| Salaries and wages, and employee benefits | 232,751 | 232,751 | 218,280 | 14,471 |
| Operating expenditures | 54,450 | 61,068 | 57,787 | 3,281 |
| Total Water Lab | 287,201 | 293,819 | 276,067 | 17,752 |

| | Budgeted Amounts | | Actual | Variance With Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| Health and Welfare - Continued: | | | | |
| County Welfare: | | | | |
| Salaries and wages, and employee benefits | $ 60,688 | $ 82,688 | $ 78,702 | $ 3,986 |
| Operating expenditures | 13,400 | 18,500 | 7,587 | 10,913 |
| Total County Welfare | 74,088 | 101,188 | 86,289 | 14,899 |
| Indigent Health Care: | | | | |
| Salaries and wages, and employee benefits | 200,900 | 200,900 | 186,971 | 13,929 |
| Operating expenditures | 2,439,605 | 1,931,011 | 1,356,737 | 574,274 |
| Total Indigent Health Care | 2,640,505 | 2,131,911 | 1,543,708 | 588,203 |
| Total Health and Welfare | 5,555,057 | 5,491,950 | 4,648,325 | 843,625 |
| Public Assistance: | | | | |
| Mental Health: | | | | |
| Operating expenditures | 268,800 | 268,800 | 268,800 | - |
| Total Mental Health | 268,800 | 268,800 | 268,800 | - |
| Actions, Inc.: | | | | |
| Operating expenditures | 70,000 | 70,000 | 70,000 | - |
| Total Actions, Inc. | 70,000 | 70,000 | 70,000 | - |
| Brazoria County Marine Protection: | | | | |
| Operating expenditures | 12,000 | 12,000 | 12,000 | - |
| Total Brazoria County Marine Protection | 12,000 | 12,000 | 12,000 | - |
| Helpline: | | | | |
| Operating expenditures | 20,000 | 20,000 | 20,000 | - |
| Total Helpline | 20,000 | 20,000 | 20,000 | - |
| Total Public Assistance | 370,800 | 370,800 | 370,800 | - |
| Culture and Recreation: | | | | |
| Library: | | | | |
| Salaries and wages, and employee benefits | 6,973,810 | 6,943,810 | 6,918,911 | 24,899 |
| Operating expenditures | 1,699,338 | 1,817,260 | 1,734,628 | 82,632 |
| Capital outlay | 209,419 | 121,000 | 120,324 | 676 |
| Debt service | - | 42,000 | 41,048 | 952 |
| Total Library | 8,882,567 | 8,924,070 | 8,814,911 | 109,159 |
| Parks and Recreation: | | | | |
| Salaries and wages, and employee benefits | 4,013,411 | 4,013,411 | 3,943,461 | 69,950 |
| Operating expenditures | 1,360,050 | 1,562,581 | 1,347,303 | 215,278 |
| Capital outlay | 630,000 | 897,534 | 733,658 | 163,876 |
| Total Parks and Recreation | 6,003,461 | 6,473,526 | 6,024,422 | 449,104 |

| | Budgeted Amounts | | Actual | Variance With Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| Culture and Recreation - Continued: | | | | |
| Fairgrounds: | | | | |
| Salaries and wages, and employee benefits | $ 76,930 | $ 77,230 | $ 77,056 | $ 174 |
| Operating expenditures | 285,540 | 285,540 | 286,028 | ( 488 ) |
| Capital outlay | 775,000 | 775,000 | 209,266 | 565,734 |
| Total Fairgrounds | 1,137,470 | 1,137,770 | 572,350 | 565,420 |
| Museum Supplement: | | | | |
| Salaries and wages, and employee benefits | 646,493 | 572,493 | 574,151 | ( 1,658 ) |
| Operating expenditures | 26,932 | 20,663 | 14,249 | 6,414 |
| Capital outlay | 325,302 | 350,802 | 101,165 | 249,637 |
| Total Museum Supplement | 998,727 | 943,958 | 689,565 | 254,393 |
| Total Culture and Recreation | 17,022,225 | 17,479,324 | 16,101,248 | 1,378,076 |
| Conservation: | | | | |
| Agriculture Extension: | | | | |
| Salaries and wages, and employee benefits | 524,775 | 524,775 | 518,421 | 6,354 |
| Operating expenditures | 58,700 | 63,784 | 56,474 | 7,310 |
| Total Agriculture Extension | 583,475 | 588,559 | 574,895 | 13,664 |
| Total Conservation | 583,475 | 588,559 | 574,895 | 13,664 |
| Environmental protection: | | | | |
| Flood Plain Administrator: | | | | |
| Salaries and wages, and employee benefits | 326,999 | 326,999 | 311,860 | 15,139 |
| Operating expenditures | 12,400 | 15,473 | 12,932 | 2,541 |
| Capital outlay | - | 49,895 | 49,895 | - |
| Total Flood Plain Administrator | 339,399 | 392,367 | 374,687 | 17,680 |
| Total Environmental Protection | 339,399 | 392,367 | 374,687 | 17,680 |
| Total Current Expenditures | $ 178,909,465 | $ 190,848,370 | $ 177,689,742 | $ 13,158,628 |

**BRAZORIA COUNTY, TEXAS** Exhibit 18

*Schedule of Expenditures - Budget and Actual - By Function, Department and Legal Level of Budgetary Control - Road & Bridge Fund*
*For the Year Ended September 30, 2025*

| | Budgeted Amounts | | Actual | Variance With Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| Financial Administration: | | | | |
| Information Systems: | | | | |
| Operating expenditures | $ 10,000 | $ 20,000 | $ 15,306 | $ 4,694 |
| Total Financial Administrations | 10,000 | 20,000 | 15,306 | 4,694 |
| Public Transportation: | | | | |
| Engineers Office: | | | | |
| Salaries and wages, and employee benefits | 17,130,293 | 15,885,293 | 15,208,226 | 677,067 |
| Operating expenditures | 10,052,267 | 12,142,359 | 9,450,703 | 2,691,656 |
| Capital outlay | 20,069,733 | 41,033,699 | 32,702,298 | 8,331,401 |
| Total Public Transportation | 47,252,293 | 69,061,351 | 57,361,227 | 11,700,124 |
| Total Current Expenditures | $ 47,262,293 | $ 69,081,351 | $ 57,376,533 | $ 11,704,818 |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Special Revenue Funds*
*For the Year Ended September 30, 2025*

| | Emergency Management Fire Code Fund - 38000 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Charges for services | $ - | $ - | $ - | $ - |
| Licenses and permits | 1,122,151 | 1,122,151 | 1,162,972 | 40,821 |
| Investment income | - | - | - | - |
| Total revenues | 1,122,151 | 1,122,151 | 1,162,972 | 40,821 |
| Expenditures: | | | | |
| General Administration: | | | | |
| Operating expenditures | - | - | - | - |
| Total general administration | - | - | - | - |
| Financial Administration: | | | | |
| Operating expenditures | 41,610 | 41,610 | 25,476 | 16,134 |
| Capital outlay | 27,300 | 27,300 | 18,945 | 8,355 |
| Total financial administration | 68,910 | 68,910 | 44,421 | 24,489 |
| Public Safety: | | | | |
| Salaries and wages, and employee benefits | 937,047 | 949,047 | 948,919 | 128 |
| Operating expenditures | 345,033 | 371,689 | 221,157 | 150,532 |
| Capital outlay | 150,000 | 198,213 | 151,766 | 46,447 |
| Total public safety | 1,432,080 | 1,518,949 | 1,321,842 | 197,107 |
| Excess (deficiency) of revenues over expenditures | (378,839) | ( 465,708) | ( 203,291) | 262,417 |
| Other Financing Sources: | | | | |
| Transfer in | 310,000 | 310,000 | - | ( 310,000) |
| Total other financing sources | 310,000 | 310,000 | - | ( 310,000) |
| Net change in fund balance | ( 68,839) | ( 155,708) | ( 203,291) | ( 47,583) |
| Fund balance - beginning | 388,170 | 388,170 | 388,170 | - |
| Fund balance - ending | $ 319,331 | $ 232,462 | $ 184,879 | $ ( 47,583) |

| Vital Statistics Fee Fund - 38100 | | | |
|---|---|---|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| Original | Final | Amounts | (Negative) |
| $ 14,000 | $ 14,000 | $ 14,641 | $ 641 |
| - | - | - | - |
| 6,500 | 6,500 | 4,970 | ( 1,530 ) |
| 20,500 | 20,500 | 19,611 | ( 889 ) |
| 3,500 | 3,500 | - | 3,500 |
| 3,500 | 3,500 | - | 3,500 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 17,000 | 17,000 | 19,611 | 2,611 |
| - | - | - | - |
| - | - | - | - |
| 17,000 | 17,000 | 19,611 | 2,611 |
| 132,552 | 132,552 | 132,552 | - |
| $ 149,552 | $ 149,552 | $ 152,163 | $ 2,611 |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Special Revenue Funds*
*For the Year Ended September 30, 2025*

| | Records Management County Clerk Fund - 38110 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Charges for services | $ 500,000 | $ 500,000 | $ 643,540 | $ 143,540 |
| Investment income | 100,000 | 100,000 | 69,841 | ( 30,159 ) |
| Total revenues | 600,000 | 600,000 | 713,381 | 113,381 |
| Expenditures: | | | | |
| General Administration: | | | | |
| Salaries and wages, and employee benefits | 103,517 | 103,517 | 49,060 | 54,457 |
| Operating expenditures | 772,000 | 1,421,739 | 1,022,906 | 398,833 |
| Total general administration | 875,517 | 1,525,256 | 1,071,966 | 453,290 |
| Net change in fund balance | ( 275,517 ) | ( 925,256 ) | ( 358,585 ) | 566,671 |
| Fund balance - beginning | 2,341,200 | 2,341,200 | 2,341,200 | - |
| Fund balance - ending | $ 2,065,683 | $ 1,415,944 | $ 1,982,615 | $ 566,671 |

Records Archive County Clerk Fund - 38120

| Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|
| Original | Final | Amounts | (Negative) |
| $ 525,000 | $ 550,000 | $ 627,660 | $ 77,660 |
| 150,000 | 150,000 | 93,261 | ( 56,739 ) |
| 675,000 | 700,000 | 720,921 | 20,921 |
| 117,636 | 142,636 | 136,916 | 5,720 |
| 640,000 | 677,349 | 464,179 | 213,170 |
| 757,636 | 819,985 | 601,095 | 218,890 |
| ( 82,636 ) | ( 119,985 ) | 119,826 | 239,811 |
| 2,618,347 | 2,618,347 | 2,618,347 | - |
| $ 2,535,711 | $ 2,498,362 | $ 2,738,173 | $ 239,811 |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Special Revenue Funds*
*For the Year Ended September 30, 2025*

| | Civil, Criminal & Probate Records Management Fund - 38200 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Charges for services | $ 300 | $ 300 | $ 137 | $ ( 163 ) |
| Investment income | 30,000 | 30,000 | 23,863 | ( 6,137 ) |
| Total revenues | 30,300 | 30,300 | 24,000 | ( 6,300 ) |
| Expenditures: | | | | |
| General Administration: | | | | |
| Operating expenditures | 30,500 | 505,500 | 20,352 | 485,148 |
| Total general administration | 30,500 | 505,500 | 20,352 | 485,148 |
| Net change in fund balance | ( 200 ) | ( 475,200 ) | 3,648 | 478,848 |
| Fund balance - beginning | 565,378 | 565,378 | 565,378 | - |
| Fund balance - ending | $ 565,178 | $ 90,178 | $ 569,026 | $ 478,848 |

County/District Court Technology Fund - 38220

| Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|
| Original | Final | Amounts | (Negative) |
| $ 8,060 | $ 8,060 | $ 7,068 | $ ( 992 ) |
| 8,000 | 8,000 | 5,527 | ( 2,473 ) |
| 16,060 | 16,060 | 12,595 | ( 3,465 ) |
| - | - | - | - |
| - | - | - | - |
| 16,060 | 16,060 | 12,595 | ( 3,465 ) |
| 147,563 | 147,563 | 147,563 | - |
| $ 163,623 | $ 163,623 | $ 160,158 | $ ( 3,465 ) |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Special Revenue Funds*
*For the Year Ended September 30, 2025*

| | Records Preservation County Clerk Fund - 38230 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Charges for services | $ 750 | $ 750 | $ 105 | $ ( 645 ) |
| Investment income | 8,000 | 8,000 | 5,427 | ( 2,573 ) |
| Total revenues | 8,750 | 8,750 | 5,532 | ( 3,218 ) |
| Expenditures: | | | | |
| General administration: | | | | |
| Operating expenditures | - | - | - | - |
| Total general administration | - | - | - | - |
| Net change in fund balance | 8,750 | 8,750 | 5,532 | ( 3,218 ) |
| Fund balance - beginning | 120,162 | 120,162 | 120,162 | - |
| Fund balance - ending | $ 128,912 | $ 128,912 | $ 125,694 | $ ( 3,218 ) |

CCSB41 Consolidated Records Management Fund - 38250

| Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|
| Original | Final | Amounts | (Negative) |
| $ 40,000 | $ 40,000 | $ 45,275 | $ 5,275 |
| - | - | 5,389 | 5,389 |
| 40,000 | 40,000 | 50,664 | 10,664 |
| - | - | - | - |
| - | - | - | - |
| 40,000 | 40,000 | 50,664 | 10,664 |
| 127,381 | 127,381 | 127,381 | - |
| $ 167,381 | $ 167,381 | $ 178,045 | $ 10,664 |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Special Revenue Funds*
*For the Year Ended September 30, 2025*

| | Records Management District Clerk Fund - 38320 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Charges for services | $ 19,200 | $ 19,200 | $ 14,034 | $ ( 5,166 ) |
| Investment income | 2,000 | 2,000 | 2,088 | 88 |
| Total revenues | 21,200 | 21,200 | 16,122 | ( 5,078 ) |
| Expenditures: | | | | |
| Judicial and Legal: | | | | |
| Salaries and wages, and employee benefits | 24,019 | 24,019 | - | 24,019 |
| Total judicial and legal | 24,019 | 24,019 | - | 24,019 |
| Net change in fund balance | ( 2,819 ) | ( 2,819 ) | 16,122 | 18,941 |
| Fund balance - beginning | 61,216 | 61,216 | 61,216 | - |
| Fund balance - ending | $ 58,397 | $ 58,397 | $ 77,338 | $ 18,941 |

Records Archive District Clerk Fund - 38330

| Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|
| Original | Final | Amounts | (Negative) |
| $ 4,020 | $ 4,020 | $ 456 | $ ( 3,564 ) |
| 1,200 | 1,200 | 1,037 | ( 163 ) |
| 5,220 | 5,220 | 1,493 | ( 3,727 ) |
| 20,016 | 20,016 | - | 20,016 |
| 20,016 | 20,016 | - | 20,016 |
| ( 14,796 ) | ( 14,796 ) | 1,493 | 16,289 |
| 39,179 | 39,179 | 39,179 | - |
| $ 24,383 | $ 24,383 | $ 40,672 | $ 16,289 |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Special Revenue Funds*
*For the Year Ended September 30, 2025*

| | Records Preservation District Clerk Fund - 38340 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Charges for services | $ 3,180 | $ 3,180 | $ 375 | $ ( 2,805 ) |
| Investment income | 1,000 | 1,000 | 821 | ( 179 ) |
| Total revenues | 4,180 | 4,180 | 1,196 | ( 2,984 ) |
| Expenditures: | | | | |
| Judicial and Legal: | | | | |
| Salaries and wages and employee benefits | - | - | - | - |
| Operating expenditures | - | - | - | - |
| Total judicial and legal | - | - | - | - |
| Net change in fund balance | 4,180 | 4,180 | 1,196 | ( 2,984 ) |
| Fund balance - beginning | 22,165 | 22,165 | 22,165 | - |
| Fund balance - ending | $ 26,345 | $ 26,345 | $ 23,361 | $ ( 2,984 ) |

Records Technology District Clerk Fund - 38350

| Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|
| Original | Final | Amounts | (Negative) |
| $ 4,180 | $ 4,180 | $ 86 | $ ( 4,094 ) |
| 2,500 | 2,500 | 1,444 | ( 1,056 ) |
| 6,680 | 6,680 | 1,530 | ( 5,150 ) |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 6,680 | 6,680 | 1,530 | ( 5,150 ) |
| 39,335 | 39,335 | 39,335 | - |
| $ 46,015 | $ 46,015 | $ 40,865 | $ ( 5,150 ) |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Special Revenue Funds*
*For the Year Ended September 30, 2025*

| | DCSB41 Consolidated Records Management Fund - 38360 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Charges for services | $ 140,400 | $ 140,400 | $ 164,927 | $ 24,527 |
| Investment income | - | - | 16,253 | 16,253 |
| Total revenues | 140,400 | 140,400 | 181,180 | 40,780 |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Salaries and wages, and employee benefits | - | - | - | - |
| Total public safety | - | - | - | - |
| Excess (deficiency) of revenues over expenditures | 140,400 | 140,400 | 181,180 | 40,780 |
| Other Financing Sources: | | | | |
| Transfers in | - | - | - | - |
| Total other financing sources | - | - | - | - |
| Net change in fund balance | 140,400 | 140,400 | 181,180 | 40,780 |
| Fund balance - beginning | 372,005 | 372,005 | 372,005 | - |
| Fund balance - ending | $ 512,405 | $ 512,405 | $ 553,185 | $ 40,780 |

| Justice Court Building Security Fund - 38400 | | | |
|---|---|---|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| Original | Final | Amounts | (Negative) |
| $ 48,400 | $ 58,400 | $ 69,613 | $ 11,213 |
| - | - | - | - |
| 48,400 | 58,400 | 69,613 | 11,213 |
| 328,140 | 338,140 | 334,286 | 3,854 |
| 328,140 | 338,140 | 334,286 | 3,854 |
| ( 279,740 ) | ( 279,740 ) | ( 264,673 ) | 15,067 |
| - | - | 264,673 | 264,673 |
| - | - | 264,673 | 264,673 |
| (279,740 ) | ( 279,740 ) | - | 279,740 |
| - | - | - | - |
| $ ( 279,740 ) | $ ( 279,740 ) | $ - | $ 279,740 |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Special Revenue Funds*
*For the Year Ended September 30, 2025*

| | Justice Court Technology Fund - 38410 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Charges for services | $ 43,600 | $ 43,600 | $ 59,376 | $ 15,776 |
| Investment income | 25,000 | 25,000 | 27,679 | 2,679 |
| Miscellaneous | - | - | - | - |
| Total revenues | 68,600 | 68,600 | 87,055 | 18,455 |
| Expenditures: | | | | |
| General Administration: | | | | |
| Operating expenditures | - | - | - | - |
| Total general administration | - | - | - | - |
| Financial Administration: | | | | |
| Operating expenditures | 3,250 | 48,250 | 26,998 | 21,252 |
| Total financial administration | 3,250 | 48,250 | 26,998 | 21,252 |
| Public Safety: | | | | |
| Salaries and wages, and employee benefits | - | - | - | - |
| Total public safety | - | - | - | - |
| Corrections: | | | | |
| Salaries and wages, and employee benefits | - | - | - | - |
| Total corrections | - | - | - | - |
| Net change in fund balance | 65,350 | 20,350 | 60,057 | 39,707 |
| Fund balance - beginning | 736,699 | 736,699 | 736,699 | - |
| Fund balance - ending | $ 802,049 | $ 757,049 | $ 796,756 | $ 39,707 |

| Courthouse Security Fund - 38500 | | | |
|---|---|---|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| Original | Final | Amounts | (Negative) |
| $ 131,390 | $ 131,390 | $ 151,402 | $ 20,012 |
| 50,000 | 50,000 | 12,650 | ( 37,350 ) |
| 350 | 350 | 440 | 90 |
| 181,740 | 181,740 | 164,492 | ( 17,248 ) |
| 10,000 | 2,500 | 2,346 | 154 |
| 10,000 | 2,500 | 2,346 | 154 |
| - | - | - | - |
| - | - | - | - |
| 380,360 | 387,860 | 380,669 | 7,191 |
| 380,360 | 387,860 | 380,669 | 7,191 |
| 177,014 | 177,014 | 173,212 | 3,802 |
| 177,014 | 177,014 | 173,212 | 3,802 |
| ( 385,634 ) | ( 385,634 ) | ( 391,735 ) | ( 6,101 ) |
| 578,524 | 578,524 | 578,524 | - |
| $ 192,890 | $ 192,890 | $ 186,789 | $ ( 6,101 ) |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Special Revenue Funds*
*For the Year Ended September 30, 2025*

| | County Attorney Access Card Fund - 38501 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Charges for services | $ 6,000 | $ 6,000 | $ 8,065 | $ 2,065 |
| Investment income | 500 | 500 | 651 | 151 |
| Total revenues | 6,500 | 6,500 | 8,716 | 2,216 |
| Expenditures: | | | | |
| General Administration: | | | | |
| Operating expenditures | - | 11,200 | - | 11,200 |
| Total general administration | - | 11,200 | - | 11,200 |
| Judicial and Legal: | | | | |
| Operating expenditures | - | - | - | - |
| Total judicial and legal | - | - | - | - |
| Net change in fund balance | 6,500 | ( 4,700 ) | 8,716 | 13,416 |
| Fund balance - beginning | 12,127 | 12,127 | 12,127 | - |
| Fund balance - ending | $ 18,627 | $ 7,427 | $ 20,843 | $ 13,416 |

SB41 Court Reporter Service Fund - 38514

| Budgeted Amounts | | Actual | Variance With Final Budget Positive |
|---|---|---|---|
| Original | Final | Amounts | (Negative) |
| $ 122,000 | $ 122,000 | $ 163,636 | $ 41,636 |
| - | - | 17,549 | 17,549 |
| 122,000 | 122,000 | 181,185 | 59,185 |
| - | - | - | - |
| - | - | - | - |
| - | 45,000 | 746 | 44,254 |
| - | 45,000 | 746 | 44,254 |
| 122,000 | 77,000 | 180,439 | 103,439 |
| 408,293 | 408,293 | 408,293 | - |
| $ 530,293 | $ 485,293 | $ 588,732 | $ 103,439 |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Special Revenue Funds*
*For the Year Ended September 30, 2025*

| | District Attorney Hot Check Collection Fund - 38710 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Charges for services | $ 2,700 | $ 2,700 | $ 1,019 | $ ( 1,681 ) |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total revenues | 2,700 | 2,700 | 1,019 | ( 1,681 ) |
| Expenditures: | | | | |
| Judicial and Legal: | | | | |
| Operating expenditures | 3,500 | 3,500 | 2,923 | 577 |
| Capital outlay | - | - | - | - |
| Total judicial and legal | 3,500 | 3,500 | 2,923 | 577 |
| Excess (deficiency) of revenues over expenditures | ( 800 ) | ( 800 ) | ( 1,904 ) | ( 1,104 ) |
| Other Financing Sources: | | | | |
| Proceeds from sale of capital assets | - | - | - | - |
| Total other financing sources | - | - | - | - |
| Net change in fund balance | ( 800 ) | ( 800 ) | ( 1,904 ) | ( 1,104 ) |
| Fund balance - beginning | 8,467 | 8,467 | 8,467 | - |
| Fund balance - ending | $ 7,667 | $ 7,667 | $ 6,563 | $ ( 1,104 ) |

District Attorney Forfeiture CCP Chapter 59 Fund - 38730

| Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|
| Original | Final | Amounts | (Negative) |
| $ - | $ - | $ - | $ - |
| 60,000 | 190,000 | 398,912 | 208,912 |
| 12,000 | 12,000 | 15,716 | 3,716 |
| - | - | 67,063 | 67,063 |
| 72,000 | 202,000 | 481,691 | 279,691 |
| 89,000 | 159,000 | 75,659 | 83,341 |
| - | 163,230 | 118,879 | 44,351 |
| 89,000 | 322,230 | 194,538 | 127,692 |
| ( 17,000 ) | ( 120,230 ) | 287,153 | 407,383 |
| - | - | 2,000 | 2,000 |
| - | - | 2,000 | 2,000 |
| ( 17,000 ) | ( 120,230 ) | 289,153 | 409,383 |
| 319,665 | 319,665 | 319,665 | - |
| $ 302,665 | $ 199,435 | $ 608,818 | $ 409,383 |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Special Revenue Funds*
*For the Year Ended September 30, 2025*

| | Special Inventory Dealer Escrow - Tax Fund - 38820 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Property taxes | $ 20,000 | $ 20,000 | $ 54,596 | $ 34,596 |
| Investment income | 50,000 | 50,000 | 47,017 | ( 2,983 ) |
| Total revenues | 70,000 | 70,000 | 101,613 | 31,613 |
| Expenditures: | | | | |
| Financial Administration: | | | | |
| Operating expenditures | 25,600 | 25,600 | 12,133 | 13,467 |
| Capital outlay | 38,500 | 39,925 | 39,925 | - |
| Total financial administration | 64,100 | 65,525 | 52,058 | 13,467 |
| Net change in fund balance | 5,900 | 4,475 | 49,555 | 45,080 |
| Fund balance - beginning | 239,098 | 239,098 | 239,098 | - |
| Fund balance - ending | $ 244,998 | $ 243,573 | $ 288,653 | $ 45,080 |

Constable Precinct 2 Forfeiture Fund - 39020

| Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|
| Original | Final | Amounts | (Negative) |
| $ - | $ - | $ - | $ - |
| 200 | 200 | 109 | ( 91 ) |
| 200 | 200 | 109 | ( 91 ) |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 200 | 200 | 109 | ( 91 ) |
| 2,983 | 2,983 | 2,983 | - |
| $ 3,183 | $ 3,183 | $ 3,092 | $ ( 91 ) |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Special Revenue Funds*
*For the Year Ended September 30, 2025*

| | Constable Precinct 4 Forfeiture Fund - 39040 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Investment income | $ 150 | $ 150 | $ 88 | $ ( 62 ) |
| Miscellaneous | - | - | - | - |
| Total revenues | 150 | 150 | 88 | ( 62 ) |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Operating expenditures | - | - | - | - |
| Total public safety | - | - | - | - |
| Excess (deficiency) of revenues over expenditures | 150 | 150 | 88 | ( 62 ) |
| Other Financing Sources: | | | | |
| Transfer in | - | - | - | - |
| Total other financing sources | - | - | - | - |
| Net change in fund balance | 150 | 150 | 88 | ( 62 ) |
| Fund balance - beginning | 2,404 | 2,404 | 2,404 | - |
| Fund balance - ending | $ 2,554 | $ 2,554 | $ 2,492 | $ ( 62 ) |

| Sheriff Contraband Forfeiture Fund - 39100 | | | |
|---|---|---|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| Original | Final | Amounts | (Negative) |
| $ 8,000 | $ 8,000 | $ 2,739 | $ ( 5,261 ) |
| - | - | 228 | 228 |
| 8,000 | 8,000 | 2,967 | ( 5,033 ) |
| 76,000 | 76,000 | 60,875 | 15,125 |
| 76,000 | 76,000 | 60,875 | 15,125 |
| ( 68,000 ) | ( 68,000 ) | ( 57,908 ) | 10,092 |
| 30,000 | 30 000 | 429,777 | 399,777 |
| 30,000 | 30 000 | 429,777 | 399,777 |
| ( 38,000 ) | ( 38,000 ) | 371,869 | 409,869 |
| 40,054 | 40,054 | 40,054 | - |
| $ 2,054 | $ 2,054 | $ 411,923 | $ 409,869 |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Special Revenue Funds*
*For the Year Ended September 30, 2025*

| | Brazoria County Narcotics Task Force Fund - 39110 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Charges for services | $ - | $ - | $ - | $ - |
| Fines and forfeitures | 50,000 | 50,000 | 864,422 | 814,422 |
| Investment income | 60,000 | 60,000 | 57,203 | ( 2,797 ) |
| Miscellaneous | - | - | 156,481 | 156,481 |
| Total revenues | 110,000 | 110,000 | 1,078,106 | 968,106 |
| Expenditures: | | | | |
| Public safety: | | | | |
| Operating expenditures | 70,000 | 95,000 | 558,460 | ( 463,460 ) |
| Total public safety | 70,000 | 95,000 | 558,460 | ( 463,460 ) |
| Corrections: | | | | |
| Salaries and wages, and employee benefits | - | - | - | - |
| Operating expenditures | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | - | - | - | - |
| Total corrections | - | - | - | - |
| Excess of revenues over expenditures | 40,000 | 15,000 | 519,646 | 504,646 |
| Other Financing Sources: | | | | |
| Transfers out | ( 30,000 ) | ( 30,000 ) | ( 429,777 ) | ( 399,777 ) |
| Total other financing uses | ( 30,000 ) | ( 30,000 ) | ( 429,777 ) | ( 399,777 ) |
| Net change in fund balance | 10,000 | ( 15,000 ) | 89,869 | 104,869 |
| Fund balance - beginning | 353,042 | 353,042 | 353,042 | - |
| Fund balance - ending | $ 363,042 | $ 338,042 | $ 442,911 | $ 104,869 |

| Sheriff Commissary Fund - 39120 | | | |
|---|---|---|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| Original | Final | Amounts | (Negative) |
| $ 1,800,000 | $ 1,800,000 | $ 2,098,903 | $ 298,903 |
| - | - | - | - |
| 30,000 | 30,000 | 53,523 | 23,523 |
| - | - | 339 | 339 |
| 1,830,000 | 1,830,000 | 2,152,765 | 322,765 |
| - | - | - | - |
| - | - | - | - |
| 355,644 | 355,644 | 302,171 | 53,473 |
| 1,250,200 | 1,380,200 | 1,290,658 | 89,542 |
| - | 39,734 | 38,857 | 877 |
| 8,000 | 8,000 | 4,530 | 3,470 |
| 1,613,844 | 1,783,578 | 1,636,216 | 147,362 |
| 216,156 | 46,422 | 516,549 | 470,127 |
| - | - | - | - |
| - | - | - | - |
| 216,156 | 46,422 | 516,549 | 470,127 |
| 1,253,906 | 1,253,906 | 1,253,906 | - |
| $ 1,470,062 | $ 1,300,328 | $ 1,770,455 | $ 470,127 |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Special Revenue Funds*
*For the Year Ended September 30, 2025*

| | Sheriff Federal Forfeiture Fund - 39130 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Intergovernmental revenue | $ 80,000 | $ 80,000 | $ 277,308 | $ 197,308 |
| Charges for services | - | - | - | - |
| Investment income | 30,000 | 30,000 | 23,417 | ( 6,583 ) |
| Miscellaneous | - | - | - | - |
| Total revenues | 110,000 | 110,000 | 300,725 | 190,725 |
| Expenditures: | | | | |
| Financial Administration: | | | | |
| Operating expenditures | - | - | - | - |
| Total financial administration | - | - | - | - |
| Public Safety: | | | | |
| Operating expenditures | 9,000 | 24,000 | 18,045 | 5,955 |
| Total public safety | 9,000 | 24,000 | 18,045 | 5,955 |
| Corrections: | | | | |
| Salaries and wages, and employee benefits | - | - | - | - |
| Operating expenditures | - | - | - | - |
| Total corrections | - | - | - | - |
| Excess (deficiency) of revenues over expenditures | 101,000 | 86,000 | 282,680 | 196,680 |
| Other Financing Sources: | | | | |
| Transfers in | - | - | - | - |
| Total other financing sources | - | - | - | - |
| Net change in fund balance | 101,000 | 86,000 | 282,680 | 196,680 |
| Fund balance - beginning | 584,064 | 584,064 | 584,064 | - |
| Fund balance - ending | $ 685,064 | $ 670,064 | $ 866,744 | $ 196,680 |

Bond & Occupational License Supervision Fund - 39210

| Budgeted Amounts Original | Budgeted Amounts Final | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---|---|---|---|
| $ - | $ - | $ - | $ - |
| 20,000 | 20,000 | 26,007 | 6,007 |
| - | - | - | - |
| - | - | 2,443 | 2,443 |
| 20,000 | 20,000 | 28,450 | 8,450 |
| 850 | 850 | - | 850 |
| 850 | 850 | - | 850 |
| - | - | - | - |
| - | - | - | - |
| 90,883 | 91,183 | 91,012 | 171 |
| 4,350 | 4,350 | 354 | 3,996 |
| 95,233 | 95,533 | 91,366 | 4,167 |
| ( 76,083 ) | ( 76,383 ) | ( 62,916 ) | 13,467 |
| 92,000 | 92,000 | 40,000 | ( 52,000 ) |
| 92,000 | 92,000 | 40,000 | ( 52,000 ) |
| 15,917 | 15,617 | ( 22,916 ) | ( 38,533 ) |
| 46,566 | 46,566 | 46,566 | - |
| $ 62,483 | $ 62,183 | $ 23,650 | $ ( 38,533 ) |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Special Revenue Funds*
*For the Year Ended September 30, 2025*

| | Library Special Projects Fund - 39410 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Charges for services | $ - | $ - | $ - | $ - |
| Investment income | 20,000 | 20,000 | 10,893 | ( 9,107 ) |
| Miscellaneous | 65,000 | 65,000 | 63,236 | ( 1,764 ) |
| Total revenues | 85,000 | 85,000 | 74,129 | ( 10,871 ) |
| Expenditures: | | | | |
| Judicial and Legal: | | | | |
| Salaries and wages, and employee benefits | - | - | - | - |
| Operating expenditures | - | - | - | - |
| Total judicial and legal | - | - | - | - |
| Financial Administration: | | | | |
| Operating expenditures | - | - | - | - |
| Total financial administration | - | - | - | - |
| Culture and Recreation: | | | | |
| Operating expenditures | 165,425 | 165,425 | 44,235 | 121,190 |
| Total culture and recreation | 165,425 | 165,425 | 44,235 | 121,190 |
| Excess (deficiency) of revenues over expenditures | ( 80,425 ) | ( 80,425 ) | 29,894 | 110,319 |
| Other Financing Sources: | | | | |
| Transfer in | - | - | - | - |
| Total other financing sources | - | - | - | - |
| Net change in fund balance | ( 80,425 ) | ( 80,425 ) | 29,894 | 110,319 |
| Fund balance - beginning | 290,320 | 290,320 | 290,320 | - |
| Fund balance - ending | $ 209,895 | $ 209,895 | $ 320,214 | $ 110,319 |

| Law Library Fund - 39800 | | | |
|---|---|---|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| Original | Final | Amounts | (Negative) |
| $ 190,000 | $ 190,000 | $ 229,823 | $ 39,823 |
| 28,000 | 28,000 | 8,839 | ( 19,161 ) |
| 10,500 | 10,500 | 11,261 | 761 |
| 228,500 | 228,500 | 249,923 | 21,423 |
| 88,877 | 89,177 | 89,012 | 165 |
| 380,000 | 387,391 | 267,290 | 120,101 |
| 468,877 | 476,568 | 356,302 | 120,266 |
| 6,000 | 7,000 | 6,467 | 533 |
| 6,000 | 7,000 | 6,467 | 533 |
| - | - | - | - |
| - | - | - | - |
| ( 246,377 ) | ( 255,068 ) | ( 112,846 ) | 142,222 |
| 70,000 | 70,000 | 70,000 | - |
| 70,000 | 70,000 | 70,000 | - |
| ( 176,377 ) | ( 185,068 ) | ( 42,846 ) | 142,222 |
| 52,935 | 52,935 | 52,935 | - |
| $ ( 123,442 ) | $ ( 132,133 ) | $ 10,089 | $ 142,222 |

**BRAZORIA COUNTY, TEXAS**

*Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual - Special Revenue Funds*

*For the Year Ended September 30, 2025*

| | Mosquito Control District Fund - 39900 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Property taxes | $ 2,771,690 | $ 2,771,690 | $ 2,703,344 | $ ( 68,346 ) |
| Charges for services | - | - | - | - |
| Investment income | 100,000 | 100,000 | 47,378 | ( 52,622 ) |
| Miscellaneous | - | - | 1,114 | 1,114 |
| Total revenues | 2,871,690 | 2,871,690 | 2,751,836 | ( 119,854 ) |
| Expenditures: | | | | |
| Financial Administration: | | | | |
| Operating expenditures | 19,450 | 19,450 | 13,539 | 5,911 |
| Total financial administration | 19,450 | 19,450 | 13,539 | 5,911 |
| Health and Welfare: | | | | |
| Salaries and wages, and employee benefits | 1,428,300 | 1,428,300 | 1,286,445 | 141,855 |
| Operating expenditures | 1,550,900 | 1,551,197 | 679,379 | 871,818 |
| Capital outlay | 63,000 | 63,000 | 52,860 | 10,140 |
| Total health and welfare | 3,042,200 | 3,042,497 | 2,018,684 | 1,023,813 |
| Excess (deficiency) of revenues over expenditures | ( 189,960 ) | ( 190,257 ) | 719,613 | 909,870 |
| Other Financing Sources: | | | | |
| Proceeds from sale of capital assets | - | - | 1,111 | 1,111 |
| Total other financing sources | - | - | 1,111 | 1,111 |
| Net change in fund balance | ( 189,960 ) | ( 190,257 ) | 720,724 | 910,981 |
| Fund balance - beginning | 679,565 | 679,565 | 679,565 | - |
| Fund balance - ending | $ 489,605 | $ 489,308 | $ 1,400,289 | $ 910,981 |

STATE OF TEXAS
COUNTY OF BRAZORIA

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Debt Service Funds*
*For the Year Ended September 30, 2025*

| | 2016 Limited Tax Refunding I & S Fund - 41000 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Property taxes | $ 1,132,260 | $ 1,132,260 | $ 1,103,388 | $ ( 28,872 ) |
| Investment income | 55,000 | 55,000 | 52,655 | ( 2,345 ) |
| Total revenues | 1,187,260 | 1,187,260 | 1,156,043 | ( 31,217 ) |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal | 1,025,000 | 1,025,000 | 1,025,000 | - |
| Interest and fiscal charges | 75,000 | 75,000 | 74,500 | 500 |
| Total expenditures | 1,100,000 | 1,100,000 | 1,099,500 | 500 |
| Net change in fund balance | 87,260 | 87,260 | 56,543 | ( 30,717 ) |
| Fund balance - beginning | 1,226,635 | 1,226,635 | 1,226,635 | - |
| Fund balance - ending | $ 1,313,895 | $ 1,313,895 | $ 1,283,178 | $ ( 30,717 ) |

2012 Certificate of Obligation I & S Fund - 42000

| Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|
| Original | Final | Amounts | (Negative) |
| $ 2,048,397 | $ 2,048,397 | $ 1,996,534 | $ ( 51,863 ) |
| 10,000 | 10,000 | 12,738 | 2,738 |
| 2,058,397 | 2,058,397 | 2,009,272 | ( 49,125 ) |
| 1,380,000 | 1,380,000 | 1,380,000 | - |
| 608,450 | 608,950 | 608,950 | - |
| 1,988,450 | 1,988,950 | 1,988,950 | - |
| 69,947 | 69,447 | 20,322 | ( 49,125 ) |
| 81,153 | 81,153 | 81,153 | - |
| $ 151,100 | $ 150,600 | $ 101,475 | $ ( 49,125 ) |

## BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -*
*Budget and Actual - Debt Service Funds*
*For the Year Ended September 30, 2025*

| | 2018 Certificate of Obligation Bonds I & S Fund - 42100 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Property taxes | $ 678,149 | $ 678,149 | $ 661,405 | $ ( 16,744 ) |
| Investment income | 47,000 | 47,000 | 22,470 | ( 24,530 ) |
| Total revenues | 725,149 | 725,149 | 683,875 | ( 41,274 ) |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal | 355,000 | 355,000 | 355,000 | - |
| Interest and fiscal charges | 300,275 | 300,325 | 300,325 | - |
| Total expenditures | 655,275 | 655,325 | 655,325 | - |
| Net change in fund balance | 69,874 | 69,824 | 28,550 | ( 41,274 ) |
| Fund balance - beginning | 498,888 | 498,888 | 498,888 | - |
| Fund balance - ending | $ 568,762 | $ 568,712 | $ 527,438 | $ ( 41,274 ) |

2021 Certificate of Obligation I & S Fund - 42200

| Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|
| Original | Final | Amounts | (Negative) |
| $ 3,616,892 | $ 3,616,892 | $ 3,527,388 | $ ( 89,504 ) |
| 260,000 | 260,000 | 98,023 | ( 161,977 ) |
| 3,876,892 | 3,876,892 | 3,625,411 | ( 251,481 ) |
| 915,000 | 915,000 | 915,000 | - |
| 3,338,275 | 3,338,275 | 3,337,275 | 1,000 |
| 4,253,275 | 4,253,275 | 4,252,275 | 1,000 |
| ( 376,383 ) | ( 376,383 ) | ( 626,864 ) | ( 250,481 ) |
| 2,186,767 | 2,186,767 | 2,186,767 | - |
| $ 1,810,384 | $ 1,810,384 | $ 1,559,903 | $ ( 250,481 ) |

**BRAZORIA COUNTY, TEXAS**

*Schedule of Revenues, Expenditures, and Change in Fund Balance*
*Budget and Actual - Debt Service Funds*
*For the Year Ended September 30, 2025*

| | Road Bonds Mobility I & S Fund - 45000 | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
| | Original | Final | Amounts | (Negative) |
| Revenues: | | | | |
| Property taxes | $ 2,578,065 | $ 2,578,065 | $ 2,506,751 | $ ( 71,314 ) |
| Investment income | 200,000 | 200,000 | 122,846 | ( 77,154 ) |
| Total revenues | 2,778,065 | 2,778,065 | 2,629,597 | ( 148,468 ) |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal | 2,810,000 | 2,810,000 | 2,810,000 | - |
| Interest and fiscal charges | 660,825 | 660,825 | 658,375 | 2,450 |
| Total expenditures | 3,470,825 | 3,470,825 | 3,468,375 | 2,450 |
| Net change in fund balance | ( 692,760 ) | ( 692,760 ) | ( 838,778 ) | ( 146,018 ) |
| Fund balance - beginning | 3,517,886 | 3,517,886 | 3,517,886 | - |
| Fund balance - ending | $ 2,825,126 | $ 2,825,126 | $ 2,679,108 | $ ( 146,018 ) |

**BRAZORIA COUNTY, TEXAS** Exhibit 21

*Schedule of Revenues, Expenses, and Change in Net Position -*
*Budget and Actual - Enterprise Fund*
*For the Year Ended September 30, 2025*

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| Operating Revenues: | | | | |
| Sales of fuel and supplies | $ 2,765,000 | $ 2,765,000 | $ 1,951,528 | $ ( 813,472 ) |
| Operating grants | - | - | 100,000 | 100,000 |
| Rentals | 574.600 | 574,600 | 662,591 | 87,991 |
| Fees | 462.811 | 462,811 | 355,677 | ( 107,134 ) |
| Miscellaneous | 65,000 | 65,000 | 65,960 | 960 |
| Total operating revenues | 3,867,411 | 3,867,411 | 3,135,756 | ( 731,655 ) |
| Operating Expenses: | | | | |
| Salaries and wages | 886,895 | 886,895 | 890,675 | ( 3,780 ) |
| Cost of fuel | 2,540,000 | 2,540,000 | 1,553,637 | 986,363 |
| Employee benefits | 363,248 | 363,248 | 449,692 | ( 86,444 ) |
| Supplies | 155,100 | 155,100 | 233,905 | ( 78,805 ) |
| Other charges | 425,102 | 425,962 | 188,148 | 237,814 |
| Depreciation | 1,400,000 | 1,400,000 | 1,066,243 | 333,757 |
| Total operating expenses | 5,770,345 | 5,771,205 | 4,382,300 | 1,388,905 |
| Operating loss | ( 1,902,934 ) | ( 1,903,794 ) | ( 1,246,544 ) | 657,250 |
| Transfers out | ( 1,711,000 ) | ( 1,711,000 ) | - | 1,711,000 |
| Change in net position | ( 3,613,934 ) | ( 3,614,794 ) | ( 1,246,544 ) | 2,368,250 |
| Net position - beginning | 9,995,543 | 9,995,543 | 9,995,543 | - |
| Net position - ending | $ 6,381,609 | $ 6,380,749 | $ 8,748,999 | $ 2,368,250 |

**BRAZORIA COUNTY, TEXAS** Exhibit 22

*Combining Statement of Net Position - Internal Service Funds*
*September 30, 2025*

| | Self Insurance Liability | Self Insurance Health | Self Insurance Health Clinic | Total |
|---|---|---|---|---|
| Assets: | | | | |
| Cash and temporary investments | $ 1,466,054 | $ 2,617,094 | $ 321,695 | $ 4,404,843 |
| Receivables (net of allowance for uncollectibles): | | | | |
| Accounts | - | 1,183,758 | 26,681 | 1,210,439 |
| Accrued interest | - | 214 | - | 214 |
| Total assets | 1,466,054 | 3,801,066 | 348,376 | 5,615,496 |
| Liabilities: | | | | |
| Accounts and accrued liabilities payable | 6,931 | 393,431 | 153,293 | 553,655 |
| Estimated claims payable | 400,000 | 2,663,598 | - | 3,063,598 |
| Total liabilities | 406,931 | 3,057,029 | 153,293 | 3,617,253 |
| Net Position: | | | | |
| Unrestricted | 1,059,123 | 744,037 | 195,083 | 1,998,243 |
| Total net position | $ 1,059,123 | $ 744,037 | $ 195,083 | $ 1,998,243 |

**BRAZORIA COUNTY, TEXAS** Exhibit 23

*Combining Statement of Revenues, Expenses and Change in Net Position - Internal Service Funds*
*For the Year Ended September 30, 2025*

| | Self Insurance Liability | Self Insurance Health | Self Insurance Health Clinic | Total |
|---|---|---|---|---|
| Operating Revenues: | | | | |
| Contributions for self-insurance | $ - | $ 24,847,245 | $ 777,246 | $ 25,624,491 |
| Total operating revenues | - | 24,847,245 | 777,246 | 25,624,491 |
| Operating Expenses: | | | | |
| Legal expenses and settlements | 399,416 | - | - | 399,416 |
| Health claims expense | - | 26,337,921 | - | 26,337,921 |
| Health services expense | - | - | 859,222 | 859,222 |
| Administrative expense | - | 2,604,241 | 75,698 | 2,679,939 |
| Total operating expenses | 399,416 | 28,942,162 | 934,920 | 30,276,498 |
| Operating loss | ( 399,416 ) | ( 4,094,917 ) | ( 157,674 ) | ( 4,652,007 ) |
| Non-Operating Revenue: | | | | |
| Investment income | 45,702 | 201,698 | - | 247,400 |
| Net loss before transfers | ( 353,714 ) | ( 3,893,219 ) | ( 157,674 ) | ( 4,404,607 ) |
| Transfers in | 473,078 | - | 185,000 | 658,078 |
| Transfers out | - | ( 185,000 ) | - | ( 185,000 ) |
| Change in net position | 119,364 | ( 4,078,219 ) | 27,326 | ( 3,931,529 ) |
| Net position - beginning | 939,759 | 4,822,256 | 167,757 | 5,929,772 |
| Net position - ending | $ 1,059,123 | $ 744,037 | $ 195,083 | $ 1,998,243 |

**BRAZORIA COUNTY, TEXAS** Exhibit 24

*Combining Statement of Cash Flows - Internal Service Funds*
*For the Year Ended September 30, 2025*

| | Self Insurance Liability | Self Insurance Health | Self Insurance Health Clinic | Total |
|---|---|---|---|---|
| Cash Flows from Operating Activities: | | | | |
| Cash flows received from employees and other funds | $ - | $ 24,889,648 | $ 766,779 | $ 25,656,427 |
| Cash paid to and on behalf of employees | - | ( 26,108,434 ) | ( 707,699 ) | ( 26,816,133 ) |
| Cash paid to suppliers and others | ( 392,485 ) | ( 2,769,475 ) | ( 75,834 ) | ( 3,237,794 ) |
| Net cash used by operating activities | ( 392,485 ) | ( 3,988,261 ) | ( 16,754 ) | ( 4,397,500 ) |
| Cash Flows from Noncapital Financing Activities: | | | | |
| Transfers from other funds | 473,078 | - | 185,000 | 658,078 |
| Transfers to other funds | - | ( 185,000 ) | - | ( 185,000 ) |
| Net cash provided (used) by noncapital financing activities | 473,078 | ( 185,000 ) | 185,000 | 473,078 |
| Cash Flows from Investing Activities: | | | | |
| Investment income | 45,702 | 201,595 | - | 247,297 |
| Net cash provided by investment activities | 45,702 | 201,595 | - | 247,297 |
| Net change in cash and temporary investments | 126,295 | ( 3,971,666 ) | 168,246 | ( 3,677,125 ) |
| Cash and temporary investments - beginning | 1,339,759 | 6,588,760 | 153,449 | 8,081,968 |
| Cash and temporary investments - ending | $ 1,466,054 | $ 2,617,094 | $ 321,695 | $ 4,404,843 |
| Reconciliation of Operating Loss to Net Cash Used by Operating Activities: | | | | |
| Operating Activities: | | | | |
| Operating loss | $ ( 452,811 ) | $ ( 4,094,917 ) | $ ( 157,674 ) | $ ( 4,705,402 ) |
| Changes in Assets and Liabilities: | | | | |
| (Increase) Decrease In: | | | | |
| Accounts receivable | - | 42,403 | ( 10,467 ) | 31,936 |
| Increase (Decrease) in: | | | | |
| Accounts and accrued liabilities payable | 6,931 | ( 165,234 ) | 151,387 | ( 6,916 ) |
| Estimated claims payable | - | 229,487 | - | 229,487 |
| Net cash used for operating activities | $ ( 445,880 ) | $ ( 3,988,261 ) | $ ( 16,754 ) | $ ( 4,450,895 ) |

**BRAZORIA COUNTY, TEXAS** Exhibit 25

*Combining Statement of Net Position - Fiduciary Funds*
*September 30, 2025*

| | Groundwater Conservation Fund | Adult Probation Fund | County & District Clerk Fund | Total Custodial Funds |
|---|---|---|---|---|
| Assets: | | | | |
| Cash and temporary investments | $ 2,674,468 | $ 1,250,346 | $ 28,050,308 | $ 31,975,122 |
| Accounts receivable | 4,227 | 2,747 | - | 6,974 |
| Other assets | 53,290 | - | - | 53,290 |
| Total assets | 2,731,985 | 1,253,093 | 28,050,308 | 32,035,386 |
| Liabilities: | | | | |
| Accounts and accrued liabilities payable | 32,081 | 317,660 | - | 349,741 |
| Held for others | - | - | 28,050,308 | 28,050,308 |
| Due to other governments | - | 174 | - | 174 |
| Total liabilities | 32,081 | 317,834 | 28,050,308 | 28,400,223 |
| Net Position: | | | | |
| Individuals, organization and other governments | 2,699,904 | 935,259 | - | 3,635,163 |
| Total net position | $ 2,699,904 | $ 935,259 | $ - | $ 3,635,163 |

**BRAZORIA COUNTY, TEXAS** Exhibit 26

*Combining Statement of Change in Net Position - Fiduciary Funds*
*For the Year Ended September 30, 2025*

| | Groundwater Conservation Fund | Adult Probation Fund | County & District Clerk Fund | Total Custodial Funds |
|---|---|---|---|---|
| Additions: | | | | |
| Collections for groundwater conservation | $ 684,001 | $ - | $ - | $ 684,001 |
| Collections for adult probation | - | 5,725,622 | - | 5,725,622 |
| Held for others | - | - | 1,919,323 | 1,919,323 |
| Investment income | 92,225 | 17,715 | - | 109,940 |
| Total additions | 776,226 | 5,743,337 | 1,919,323 | 8,438,886 |
| Deductions: | | | | |
| Payments for groundwater conservation | 577,570 | - | - | 577,570 |
| Payments for adult probation | - | 5,518,752 | - | 5,518,752 |
| Payments to individuals | - | - | 1,919,323 | 1,919,323 |
| Total deductions | 577,570 | 5,518,752 | 1,919,323 | 8,015,645 |
| Net change in net position | 198,656 | 224,585 | - | 423,241 |
| Net position - beginning | 2,501,248 | 710,674 | - | 3,211,922 |
| Net position - ending | $ 2,699,904 | $ 935,259 | $ - | $ 3,635,163 |

**HOUSING AUTHORITY OF BRAZORIA COUNTY, TEXAS (TX484)** Exhibit 27

*Financial Data Schedule (FDS)*
*Statement of Net Position*
*September 30, 2025*

| FDS Line # | FDS Line Account Title | 14.871 Housing Choice Vouchers | 14.EHV Emergency Housing Voucher | Total |
|---|---|---|---|---|
| 111 | Cash - unrestricted | $ 1,416,130 | $ - | $ 1,416,130 |
| 112 | Cash - restricted - modernization and development | - | 266,686 | 266,686 |
| 113 | Cash - other restricted | 116,837 | - | 116,837 |
| 115 | Cash - restricted for payment of current liabilities | 25,105 | - | 25,105 |
| 100 | Total cash | 1,558,072 | 266,686 | 1,824,758 |
| 121 | Accounts receivable - PHA projects | 35,436 | 847 | 36,283 |
| 120 | Total receivables net of allowance for doubtful accounts | 35,436 | 847 | 36,283 |
| 142 | Prepaid expenses and other assets | 20,986 | - | 20,986 |
| 150 | Total current assets | 1,614,494 | 267,533 | 1,882,027 |
| 190 | Total assets | 1,614,494 | 267,533 | 1,882,027 |
| 200 | Deferred outflow of resources | - | - | - |
| 290 | Total assets and deferred outflow of resources | $ 1,614,494 | $ 267,533 | $ 1,882,027 |
| 345 | Other current liabilities | $ 25,105 | $ 648 | $ 25,753 |
| 310 | Total current liabilities | 25,105 | 648 | 25,753 |
| 350 | Total non-current liabilities | - | - | - |
| 300 | Total liabilities | 25,105 | 648 | 25,753 |
| 400 | Deferred inflow of resources | - | - | - |
| 509.3 | Restricted net position | 116,837 | 266,885 | 383,722 |
| 512.3 | Unrestricted net position | 1,472,552 | - | 1,472,552 |
| 513 | Total net position | 1,589,389 | 266,885 | 1,856,274 |
| 600 | Total liabilities, deferred inflows of resources and net position | $ 1,614,494 | $ 267,533 | $ 1,882,027 |

**HOUSING AUTHORITY OF BRAZORIA COUNTY, TEXAS (TX484)** Exhibit 28

*Financial Data Schedule (FDS)*
*Statement of Activities*
*For the Year Ended September 30, 2025*

| FDS Line# | FDS Line Account Title | 14.871 Housing Choice Vouchers | 14.EHV Emergency Housing Voucher | Total |
|---|---|---|---|---|
| 70600 | HUD PHA operating grants | $ 5,495,787 | $ 382,852 | $ 5,878,639 |
| 71100 | Investment income - unrestricted | 55,471 | - | 55,471 |
| 71400 | Fraud recovery | 22,251 | - | 22,251 |
| 71500 | Other revenue | 269,055 | - | 269,055 |
| 72000 | Investment income - restricted | - | 9,040 | 9,040 |
| 70000 | Total revenue | 5,842,564 | 391,892 | 6,234,456 |
| 91100 | Administrative salaries | 460,717 | 10,947 | 471,664 |
| 91400 | Advertising and marketing | 932 | - | 932 |
| 91500 | Employee benefit contributions - administrative | 141,967 | 4,688 | 146,655 |
| 91600 | Office expenses | 13,618 | - | 13,618 |
| 91800 | Travel | 5,266 | - | 5,266 |
| 91810 | Allocated overhead | 2,883 | - | 2,883 |
| 91900 | Other | 44,331 | - | 44,331 |
| 91000 | Total operating - administrative | 669,714 | 15,635 | 685,349 |
| 96130 | Workmen's compensation | 573 | 14 | 587 |
| 96100 | Total insurance premiums | 573 | 14 | 587 |
| 96900 | Total operating expenses | 670,287 | 15,649 | 685,936 |
| 97000 | Excess of operating revenue over operating expenses | 5,172,277 | 376,243 | 5,548,520 |
| 97300 | Housing assistance payments | 4,815,557 | 343,458 | 5,159,015 |
| 97350 | HAP Portability-In | 252,451 | - | 252,451 |
| 90000 | Total expenses | 5,738,295 | 359,107 | 6,097,402 |
| 10000 | Excess (deficiency) of total revenue over total expenses | 104,269 | 32,785 | 137,054 |
| 11030 | Beginning equity | 1,485,120 | 234,100 | 1,719,220 |
| 11040 | Prior period adjustments, equity transfers and corrections of errors | - | | - |
| 11170 | Administrative fee equity | 1,472,552 | - | 1,472,552 |
| 11180 | Housing assistance payments equity | $ 116,837 | $ - | $ 116,837 |
| 11190 | Unit months available | 7,344 | 480 | 7,824 |
| 11210 | Number of unit months leased | 6,699 | 465 | 7,164 |

# STATISTICAL SECTION

STATE OF TEXAS
COUNTY OF BRAZORIA

**BRAZORIA COUNTY, TEXAS**
Statistical Section
(unaudited)

This part of Brazoria County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and additional supplementary information say about the County's overall financial health.

**Contents**


| | Page |
|---|---|
| Financial Trends | 252-263 |

These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

| | |
|---|---|
| Revenue Capacity | 264-271 |

These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.

| | |
|---|---|
| Debt Capacity | 272-277 |

These tables 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.

| | |
|---|---|
| Demographic and Economic Indicators | 278-280 |

These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

| | |
|---|---|
| Operating Information | 282-288 |

These tables 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.

## BRAZORIA COUNTY, TEXAS

*Net Position by Components*
*Last Ten Fiscal Years*
*(accrual basis of accounting)*

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| Governmental Activities: | | | | | |
| Net investment in capital assets | $ 210,188,517 | $ 231,459,172 | $ 241,023,067 | $ 274,193,972 | $ 314,308,327 |
| Restricted For: | | | | | |
| Public transportation projects | 27,346,470 | 25,909,740 | 29,026,604 | 25,748,885 | 11,580,784 |
| Debt service | 7,674,598 | 9,717,391 | 10,229,673 | 13,170,547 | 14,175,050 |
| Records management | 3,495,356 | 3,680,850 | 4,181,205 | 4,607,297 | 4,562,660 |
| Other purposes | 7,144,425 | 7,648,450 | 6,718,265 | 6,324,607 | 7,553,867 |
| Unrestricted | 65,733,042 | 62,175,256 | 25,194,681 | 35,086,626 | 61,965,800 |
| Total governmental activities net position | $ 321,582,408 | $ 340,590,859 | $ 316,373,495 | $ 359,131,934 | $ 414,146,488 |
| Business-Type Activities: | | | | | |
| Net investment in capital assets | $ 20,323,878 | $ 20,086,292 | $ 18,905,534 | $ 18,496,602 | $ 17,357,918 |
| Restricted For: | | | | | |
| Other purposes | - | 23,333 | - | - | - |
| Unrestricted | 294,750 | ( 583,380 ) | ( 962,440 ) | ( 1,835,488 ) | ( 2,078,243 ) |
| Total business-type activities net position | $ 20,618,628 | $ 19,526,245 | $ 17,943,094 | $ 16,661,114 | $ 15,279,675 |
| Primary Government: | | | | | |
| Net investment in capital assets | $ 230,512,395 | $ 251,545,464 | $ 259,928,601 | $ 292,690,574 | $ 331,666,245 |
| Restricted | 45,660,849 | 46,979,764 | 50,155,747 | 49,851,336 | 37,872,361 |
| Unrestricted | 66,027,792 | 61,591,876 | 24,232,241 | 33,251,138 | 59,887,557 |
| Total primary government net position | $ 342,201,036 | $ 360,117,104 | $ 334,316,589 | $ 375,793,048 | $ 429,426,163 |

Source: Annual Comprehensive Financial Report (Statement of Net Position)

| Fiscal Year | | | | |
|---|---|---|---|---|
| 2021 | 2022 | 2023 | 2024 | 2025 |
| $ 347,661,989 | $ 373,461,940 | $ 405,962,450 | $ 474,184,383 | $ 520,022,022 |
| 13,000,766 | 15,453,225 | 19,308,067 | 32,137,073 | 39,763,886 |
| 17,697,602 | 17,974,064 | 17,445,962 | 17,256,671 | 15,890,401 |
| 5,058,786 | 5,597,831 | 5,839,050 | 6,597,056 | 6,634,204 |
| 13,198,931 | 10,822,426 | 12,379,074 | 13,539,889 | 17,706,092 |
| 52,162,919 | 59,495,111 | 55,794,873 | 12,926,725 | 5,179,378 |
| $ 448,780,993 | $ 482,804,597 | $ 516,729,476 | $ 556,641,797 | $ 605,195,983 |
| $ 16,060,113 | $ 14,837,284 | $ 13,549,807 | $ 12,435,600 | $ 11,537,364 |
| - | - | - | - | 5,774 |
| ( 2,406,258 ) | ( 2,498,345 ) | ( 2,549,637 ) | ( 2.464.852 ) | ( 2,859,855 ) |
| $ 13,653,855 | $ 12,338,939 | $ 11,000,170 | $ 9.970.748 | $ 8,683,283 |
| $ 363,722,102 | $ 388,299,224 | $ 419,512,257 | $ 486.619.983 | $ 531,559,386 |
| 48,956,085 | 49,847,546 | 54,972,153 | 69.530.689 | 80,000,357 |
| 49,756,661 | 56,996,766 | 53,245,236 | 10.461.873 | 2,319,523 |
| $ 462,434,848 | $ 495,143,536 | $ 527,729,646 | $ 566.612.545 | $ 613,879,266 |

## BRAZORIA COUNTY, TEXAS

*Changes in Net Position*
*Last Ten Fiscal Years*
*(accrual basis of accounting)*

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| Expenses: | | | | | |
| Governmental Activities: | | | | | |
| General administration | $ 13,333,069 | $ 14,256,255 | $ 15,943,484 | $ 16,810,991 | $ 12,484,814 |
| Judicial and legal | 27,480,125 | 26,160,276 | 28,537,150 | 27,314,883 | 22,906,740 |
| Financial administration | 16,962,227 | 16,585,661 | 17,830,059 | 18,805,435 | 16,887,764 |
| Elections | 755,090 | 754,753 | 836,365 | 1,361,669 | 1,720,753 |
| Public facilities | 5,161,249 | 5,259,745 | 5,225,522 | 5,247,189 | 5,062,521 |
| Public safety | 27,044,603 | 27,179,614 | 27,482,318 | 27,381,203 | 24,575,882 |
| Corrections | 35,532,021 | 33,551,741 | 33,957,749 | 32,662,051 | 27,216,528 |
| Public transportation | 37,065,270 | 45,740,054 | 37,398,020 | 34,073,697 | 35,138,282 |
| Health and welfare | 13,335,024 | 14,497,556 | 14,577,622 | 13,889,607 | 12,747,049 |
| Public assistance | 346,000 | 332,676 | 403,000 | 527,800 | 413,000 |
| Culture and recreation | 13,188,901 | 13,131,875 | 13,987,290 | 13,473,732 | 12,208,080 |
| Conservation | 508,036 | 535,470 | 506,265 | 474,122 | 321,954 |
| Environmental protection | 321,618 | 237,091 | 392,236 | 309,487 | 262,279 |
| Community development | 3,388,193 | 3,372,148 | 1,820,655 | 3,361,334 | 7,838,618 |
| Interest and fiscal charges | 1,143,440 | 2,297,450 | 2,895,303 | 2,816,633 | 2,757,023 |
| Total governmental activities expenses | 195,564,866 | 203,892,365 | 201,793,038 | 198,509,833 | 182,541,287 |
| Business-Type Activities: | | | | | |
| Airport | 3,772,731 | 3,918,718 | 4,275,005 | 4,404,534 | 3,730,554 |
| Total business-type activities expenses | 3,772,731 | 3,918,718 | 4,275,005 | 4,404,534 | 3,730,554 |
| Total primary government expenses | $ 199,337,597 | $ 207,811,083 | $ 206,068,043 | $ 202,914,367 | $ 186,271,841 |
| Program Revenues: | | | | | |
| Governmental Activities: | | | | | |
| Charges for Services: | | | | | |
| General administration | $ 3,546,875 | $ 3,344,021 | $ 3,473,990 | $ 3,637,744 | $ 3,467,464 |
| Judicial and legal | 10,678,104 | 12,217,919 | 5,671,148 | 14,032,244 | 7,345,905 |
| Financial administration | 3,828,331 | 3,807,513 | 4,180,739 | 4,281,105 | 4,148,765 |
| Elections | 217,783 | 204,982 | 228,514 | 358,305 | 152,296 |
| Public facilities | 65,568 | 241,048 | 275,973 | 83,985 | 84,740 |
| Public safety | 1,597,103 | 1,676,667 | 1,760,985 | 1,733,321 | 1,699,289 |
| Corrections | 1,801,471 | 1,825,059 | 2,032,401 | 1,988,354 | 2,009,717 |
| Public transportation | 4,312,980 | 4,284,827 | 4,592,759 | 4,586,095 | 4,546,637 |
| Health and welfare | 447,359 | 465,259 | 536,992 | 537,995 | 539,251 |
| Culture and recreation | 381,621 | 385,641 | 464,922 | 485,501 | 454,508 |
| Conservation | 10,526 | 16,799 | 19,107 | 12,942 | 20,109 |
| Environmental protection | 11,232 | 8,315 | 9,952 | 9,908 | 9,851 |
| Community development | 8,691 | 9,100 | 9,629 | 24,558 | 31,351 |
| Operating grants and contributions | 15,483,005 | 27,063,149 | 17,459,322 | 36,340,548 | 31,760,968 |
| Capital grants and contributions | 22,400,581 | 12,904,515 | 3,800,879 | 6,743,377 | 13,083,821 |
| Total governmental activities program revenues | 64,791,230 | 68,454,814 | 44,517,312 | 74,855,982 | 69,354,672 |

| Fiscal Year | | | | |
|---|---|---|---|---|
| 2021 | 2022 | 2023 | 2024 | 2025 |
| $ 16,701,091 | $ 29,931,958 | $ 20,662,813 | $ 21,665,051 | $ 28,802,374 |
| 27,526,421 | 27,545,358 | 32,775,012 | 34,097,682 | 37,747,307 |
| 19,742,052 | 19,473,707 | 21,426,258 | 22,851,499 | 24,526,553 |
| 2,174,926 | 4,061,929 | 1,979,365 | 1,621,939 | 1,537,361 |
| 5,956,276 | 6,112,484 | 7,220,306 | 8,714,447 | 8,652,104 |
| 31,115,701 | 32,075,237 | 37,665,990 | 38,352,983 | 43,479,373 |
| 33,425,671 | 34,970,761 | 42,127,375 | 42,646,835 | 42,603,491 |
| 37,954,652 | 38,399,837 | 40,250,137 | 50,507,024 | 44,211,248 |
| 15,098,035 | 15,052,666 | 16,077,777 | 17,441,978 | 16,064,277 |
| 358,000 | 358,000 | 416,800 | 370,800 | 370,800 |
| 14,401,869 | 14,996,148 | 16,586,269 | 17,185,464 | 18,534,687 |
| 379,323 | 423,444 | 572,261 | 585,450 | 633,539 |
| 3,812,363 | 3,101,069 | 3,185,410 | 4,472,879 | 6,461,626 |
| 5,754,091 | 4,568,504 | 6,075,405 | 5,737,878 | 1,951,543 |
| 2,059,956 | 5,115,959 | 4,161,373 | 3,936,369 | 3,750,198 |
| 216,460,427 | 236,187,061 | 251,182,551 | 270,188,278 | 279,326,481 |
| 3,633,163 | 4,978,116 | 5,526,871 | 5,358,295 | 4,479,099 |
| 3,633,163 | 4,978,116 | 5,526,871 | 5,358,295 | 4,479,099 |
| $ 220,093,590 | $ 241,165,177 | $ 256,709,422 | $ 275,546,573 | $ 283,805,580 |
| $ 3,635,375 | $ 3,780,694 | $ 3,343,346 | $ 3,374,368 | $ 3,645,073 |
| 9,548,355 | 9,554,814 | 10,815,700 | 5,595,846 | 11,087,754 |
| 4,365,719 | 4,994,378 | 5,249,673 | 5,344,486 | 5,509,076 |
| 528,650 | 380,787 | 503,459 | 446,747 | 456,951 |
| 84,979 | 102,090 | 99,985 | 93,632 | 104,534 |
| 2,205,927 | 2,564,014 | 2,550,930 | 3,416,540 | 4,784,638 |
| 2,226,130 | 2,624,860 | 2,913,444 | 2,964,503 | 3,282,211 |
| 4,726,941 | 4,965,013 | 5,016,801 | 4,797,447 | 5,324,223 |
| 591,807 | 719,037 | 634,953 | 572,000 | 638,955 |
| 662,129 | 587,315 | 579,893 | 545,723 | 603,347 |
| 20,221 | 25,637 | 24,198 | 25,280 | 29,130 |
| 11,928 | 16,003 | 15,886 | 15,134 | 14,994 |
| 12,825 | 11,159 | 16,300 | 19,117 | 21,047 |
| 41,531,306 | 48,864,394 | 37,424,554 | 35,293,808 | 52,808,365 |
| 10,918,303 | 11,546,278 | 14,676,591 | 29,776,625 | 19,673,982 |
| 81,070,595 | 90,736,473 | 83,865,713 | 92,281,256 | 107,984,280 |

## BRAZORIA COUNTY, TEXAS

*Changes in Net Position - Continued*
*Last Ten Fiscal Years*
*(accrual basis of accounting)*

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| Business-Type Activities: | | | | | |
| Charges for services | $ 2,214,867 | $ 2,465,723 | $ 2,912,439 | $ 3,010,964 | $ 2,075,086 |
| Operating grants and contributions | 50,000 | 49,999 | 50,000 | 90,303 | 274,029 |
| Capital grants and contributions | 65,169 | 310,613 | - | - | - |
| Total business-type activities program revenues | 2,330,036 | 2,826,335 | 2,962,439 | 3,101,267 | 2,349,115 |
| Total primary government program revenues | $ 67,121,266 | $ 71,281,149 | $ 47,479,751 | $ 77,957,249 | $ 71,703,787 |
| Net (Expense)/Revenue: | | | | | |
| Governmental activities | $( 130,773,636) | $(135,437,551 ) | $(157,275,726 ) | $( 123,653,851) | $( 113,186,615) |
| Business-type activities | ( 1,442,695 ) | ( 1,092,383 ) | ( 1,312,566 ) | ( 1,303,267 ) | ( 1,381,439 ) |
| Total primary governmental net expense | ( 132,216,331) | ( 136,529,934) | ( 158,588,292) | ( 124,957,118) | ( 114,568,054) |
| General Revenues & Other Changes in Net Position: | | | | | |
| Governmental Activities: | | | | | |
| Property taxes | 116,355,826 | 118,684,474 | 122,695,031 | 126,124,289 | 129,619,290 |
| Sales and other taxes | 31,299,375 | 33,270,942 | 34,953,712 | 34,405,177 | 36,071,629 |
| Grants and contributions not restricted to specific programs | 1,607,901 | 47,527 | 77,234 | 70,202 | 13,094 |
| Investment income | 775,821 | 1,373,196 | 2,557,533 | 4,000,026 | 1,828,793 |
| Gain on sale of capital assets | 217,277 | 59,747 | 73,625 | 159,277 | 102,710 |
| Miscellaneous | 656,809 | 1,010,116 | 651,734 | 1,674,561 | 759,081 |
| Transfers | ( 258,536 ) | - | - | ( 21,242 ) | - |
| Total governmental activities | 150,654,473 | 154,446,002 | 161,008,869 | 166,412,290 | 168,394,597 |
| Business-Type Activities: | | | | | |
| Investment income | - | - | 373 | 45 | - |
| Miscellaneous | - | - | - | - | - |
| Transfers | 258,536 | - | - | 21,242 | - |
| Total business-type activities | 258,536 | - | 373 | 21,287 | - |
| Total primary government | 150,913,009 | 154,446,002 | 161,009,242 | 166,433,577 | 168,394,597 |
| Change in Net Position: | | | | | |
| Governmental activities | 19,880,837 | 19,008,451 | 3,733,143 | 42,758,439 | 55,207,982 |
| Business-type activities | ( 1,184,159 ) | ( 1,092,383 ) | ( 1,312,193 ) | ( 1,281,980 ) | ( 1,381,439 ) |
| Total primary government | $ 18,696,678 | $ 17,916,068 | $ 2,420,950 | $ 41,476,459 | $ 53,826,543 |

Source: Annual Comprehensive Financial Report (Statement of Activities)

| Fiscal Year | | | | |
|---|---|---|---|---|
| 2021 | 2022 | 2023 | 2024 | 2025 |
| $ 1,879,926 | $ 3,568,200 | $ 4,013,001 | $ 4,225,008 | $ 3,091,634 |
| 127,417 | 95,000 | 161,424 | 103,865 | 100,000 |
| - | - | - | - | - |
| 2,007,343 | 3,663,200 | 4,174,425 | 4,328,873 | 3,191,634 |
| $ 83,077,938 | $ 94,399,673 | $ 88,040,138 | $ 96,610,129 | $ 111,175,914 |
| $( 135,389,832) | $( 145,450,588) | $( 167,316,838) | $( 177,907,022) | $( 171,342,201) |
| ( 1,625,820 ) | ( 1,314,916 ) | ( 1,352,446 ) | ( 1,029,422 ) | ( 1,287,465 ) |
| ( 137,015,652) | ( 146,765,504) | ( 168,669,284) | ( 178,936,444) | (172,629,666 ) |
| 134,699,363 | 139,807,055 | 144,779,899 | 157,809,305 | 163,769,462 |
| 34,007,261 | 37,391,852 | 41,314,801 | 44,144,606 | 44,182,003 |
| 158,383 | 130,310 | 203,588 | 19,446 | 78,706 |
| 307,728 | 1,094,147 | 13,352,159 | 13,490,556 | 8,914,702 |
| - | - | - | - | - |
| 851,602 | 1,050,828 | 1,591,270 | 2,355,430 | 2,951,514 |
| - | - | - | - | - |
| 170,024,337 | 179,474,192 | 201,241,717 | 217,819,343 | 219,896,387 |
| - | - | - | - | - |
| - | - | 13,677 | - | - |
| - | - | - | - | - |
| - | - | 13,677 | - | - |
| 170,024,337 | 179,474,192 | 201,255,394 | 217,819,343 | 219,896,387 |
| 34,634,505 | 34,023,604 | 33,924,879 | 39,912,321 | 48,554,186 |
| ( 1,625,820 ) | ( 1,314,916 ) | ( 1,338,769 ) | ( 1,029,422 ) | ( 1,287,465 ) |
| $ 33,008,685 | $ 32,708,688 | $ 32,586,110 | $ 38,882,899 | $ 47,266,721 |

## BRAZORIA COUNTY, TEXAS

*Fund Balances, Governmental Funds*
*Last Ten Fiscal Years*
*(modified accrual basis of accounting)*

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| General Fund: | | | | | |
| Nonspendable | $ 13,860,880 | $ 1,147,613 | $ 1,435,315 | $ 1,787,794 | $ 2,212,018 |
| Restricted | 96,059 | 101,041 | 93,390 | 87,764 | 72,978 |
| Committed | 775,536 | 803,179 | 753,344 | 781,807 | 795,120 |
| Unassigned | 75,587,237 | 93,351,198 | 102,210,746 | 106,867,643 | 110,226,060 |
| Total general fund | $ 90,319,712 | $ 95,403,031 | $ 104,492,795 | $ 109,525,008 | $ 113,306,176 |
| All Other Governmental Funds: | | | | | |
| Nonspendable | $ 1,426,375 | $ 1,095,455 | $ 852,568 | $ 674,307 | $ 814,856 |
| Restricted | 51,067,721 | 47,605,744 | 57,566,618 | 56,287,043 | 40,579,679 |
| Committed | 897,615 | 858,914 | 900,466 | 940,408 | 897,084 |
| Unassigned | ( 523,030 ) | ( 98,043 ) | ( 4,320,798 ) | ( 919,948 ) | ( 1,563,639 ) |
| Total all other governmental funds | $ 52,868,681 | $ 49,462,070 | $ 54,998,854 | $ 56,981,810 | $ 40,727,980 |

Source: Annual Comprehensive Financial Report (Balance Sheet - Governmental Funds)

Table 3

| Fiscal Year | | | | |
|---|---|---|---|---|
| 2021 | 2022 | 2023 | 2024 | 2025 |
| $ 3,360,917 | $ 3,641,358 | $ 3,532,072 | $ 3,455,384 | $ 3,742,141 |
| 67,285 | 116,854 | 228,915 | 111,452 | 171,586 |
| 785,138 | 770,203 | 920,312 | 999,366 | 942,351 |
| 95,307,373 | 92,045,263 | 95,611,257 | 53,241,258 | 47,761,419 |
| $ 99,520,713 | $ 96,573,678 | $ 100,292,556 | $ 57,807,460 | $ 52,617,497 |
| $ 954,094 | $ 1,396,050 | $ 1,447,486 | $ 1,514,196 | $ 1,604,587 |
| 49,533,539 | 115,643,083 | 61,230,774 | 67,603,815 | 74,370,703 |
| 1,160,828 | 1,367,153 | 1,071,255 | 1,544,390 | 2,625,754 |
| ( 452,781 ) | ( 699,615 ) | ( 6,392 ) | ( 14,941 ) | ( 6,727 ) |
| $ 51,195,680 | $ 117,706,671 | $ 63,743,123 | $ 70,647,460 | $ 78,594,317 |

## BRAZORIA COUNTY, TEXAS

*Changes in Fund Balances, Governmental Funds*
*Last Ten Fiscal Years*
*(modified accrual basis of accounting)*

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| Revenues: | | | | | |
| Taxes | $ 147,866,922 | $ 151,822,127 | $ 156,637,465 | $ 160,113,605 | $ 165,341,870 |
| Intergovernmental | 22,995,395 | 29,188,892 | 16,449,618 | 32,175,574 | 36,643,756 |
| Charges for services | 12,103,145 | 12,580,108 | 13,144,085 | 13,353,468 | 13,127,243 |
| Licenses and permits | 5,904,986 | 5,897,453 | 6,336,616 | 5,540,952 | 5,296,543 |
| Fines and forfeitures | 3,924,628 | 3,951,481 | 4,673,351 | 4,284,839 | 3,509,011 |
| Special assessments | 106,388 | 59,424 | 170,576 | 106,830 | 132,278 |
| Investment income | 766,417 | 1,358,178 | 2,522,920 | 3,949,252 | 1,784,081 |
| Miscellaneous | 18,458,808 | 12,472,269 | 6,205,259 | 13,536,466 | 9,641,079 |
| Total revenues | 212,126,689 | 217,329,932 | 206,139,890 | 233,060,986 | 235,475,861 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General administration | 11,074,339 | 12,877,768 | 14,472,020 | 15,196,356 | 13,101,857 |
| Judicial and legal | 21,059,499 | 22,443,315 | 24,323,747 | 25,688,967 | 26,372,914 |
| Financial administration | 12,632,942 | 14,207,371 | 15,884,878 | 17,549,834 | 17,943,811 |
| Elections | 742,970 | 740,275 | 380,308 | 466,363 | 831,987 |
| Public facilities | 4,286,261 | 4,565,395 | 4,487,448 | 4,638,972 | 4,848,889 |
| Public safety | 20,095,975 | 22,448,522 | 22,857,035 | 24,278,231 | 26,773,455 |
| Corrections | 27,862,534 | 28,872,444 | 29,622,245 | 30,075,609 | 30,948,717 |
| Public transportation | 23,452,938 | 33,730,772 | 24,490,219 | 21,592,301 | 24,202,771 |
| Health and welfare | 11,483,007 | 13,023,794 | 13,040,895 | 12,923,855 | 13,281,498 |
| Public assistance | 346,000 | 393,500 | 403,000 | 410,000 | 413,000 |
| Culture and recreation | 10,469,790 | 11,276,542 | 12,094,791 | 12,418,219 | 13,137,884 |
| Conservation | 428,328 | 459,633 | 437,162 | 442,055 | 402,688 |
| Environmental protection | 242,319 | 211,045 | 359,502 | 301,520 | 305,172 |
| Community development | 3,371,875 | 3,352,989 | 1,806,228 | 3,346,093 | 7,828,403 |
| Capital outlay | 32,159,320 | 40,393,990 | 23,877,541 | 46,969,481 | 58,188,889 |
| Debt Service: | | | | | |
| Principal | 4,495,000 | 3,780,000 | 6,645,000 | 6,805,000 | 6,708,944 |
| Interest and fiscal charges | 3,326,676 | 3,089,439 | 3,143,310 | 3,161,438 | 3,178,453 |
| Total expenditures | 187,529,773 | 215,866,794 | 198,325,329 | 226,264,294 | 248,469,332 |
| Excess (deficiency) of revenues over expenditures | 24,596,916 | 1,463,138 | 7,814,561 | 6,796,692 | ( 12,993,471 ) |

| Fiscal Year | | | | |
|---|---|---|---|---|
| 2021 | 2022 | 2023 | 2024 | 2025 |
| $ 168,267,605 | $ 177,064,302 | $ 185,816,072 | $ 200,608,328 | $ 208,368,747 |
| 31,711,899 | 48,699,752 | 42,397,850 | 56,736,647 | 50,822,092 |
| 13,900,550 | 14,290,551 | 14,335,261 | 14,330,066 | 15,140,283 |
| 2,366,504 | 2,835,077 | 2,864,359 | 3,473,758 | 3,962,311 |
| 3,187,227 | 3,055,865 | 2,744,519 | 2,642,202 | 4,270,725 |
| 206,614 | 215,868 | 159,473 | 136,767 | 157,816 |
| 271,390 | 2,190,810 | 12,926,452 | 12,991,062 | 8,667,302 |
| 26,291,932 | 15,892,264 | 15,817,267 | 15,234,454 | 29,420,920 |
| 246,203,721 | 264,244,489 | 277,061,253 | 306,153,284 | 320,810,196 |
| 15,931,252 | 29,366,499 | 17,478,212 | 17,000,351 | 21,895,912 |
| 27,084,597 | 28,333,658 | 30,167,699 | 33,325,425 | 36,137,108 |
| 18,638,130 | 18,844,039 | 18,634,393 | 20,419,439 | 21,854,026 |
| 1,270,185 | 3,112,507 | 1,309,754 | 1,431,452 | 1,318,370 |
| 5,283,051 | 5,466,567 | 6,183,132 | 7,503,795 | 7,728,646 |
| 28,770,157 | 30,996,362 | 32,724,925 | 35,483,449 | 39,348,635 |
| 31,871,133 | 34,714,585 | 37,291,554 | 40,374,063 | 39,812,106 |
| 22,473,280 | 23,039,449 | 22,057,940 | 32,954,804 | 25,443,878 |
| 14,265,482 | 14,553,966 | 14,846,867 | 16,972,587 | 15,437,034 |
| 358,000 | 358,000 | 416,800 | 370,800 | 370,800 |
| 13,378,374 | 14,344,695 | 14,217,281 | 14,639,751 | 15,741,585 |
| 354,169 | 420,074 | 502,977 | 543,812 | 574,895 |
| 3,807,217 | 3,110,482 | 3,145,943 | 4,454,627 | 6,431,942 |
| 5,751,304 | 4,611,350 | 6,020,807 | 5,725,409 | 1,922,170 |
| 53,075,685 | 78,610,491 | 112,059,452 | 100,094,331 | 74,932,312 |
| 4,365,000 | 5,565,000 | 5,866,150 | 6,388,585 | 8,664,433 |
| 2,597,325 | 6,089,203 | 5,515,403 | 5,291,852 | 5,108,983 |
| 249,274,341 | 301,536,927 | 328,439,289 | 342,974,532 | 322,722,835 |
| ( 3,070,620 ) | ( 37,292,438 ) | ( 51,378,036 ) | ( 36,821,248 ) | ( 1,912,639 ) |

(continued)

## BRAZORIA COUNTY, TEXAS

*Changes in Fund Balances, Governmental Funds - Continued*
*Last Ten Fiscal Years*
*(modified accrual basis of accounting)*

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| Other Financing Sources (Uses): | | | | | |
| Issuance of general obligation bonds | $ 16,550,000 | $ - | $ 12,535,000 | $ - | $ 9,840,000 |
| Issuance of subscription based IT arrangements | - | - | - | - | - |
| Premium on the sale of bonds | 2,250,887 | - | 1,329,158 | - | 1,884,729 |
| Proceeds from sale of capital assets | 388,849 | 213.570 | 370,337 | 397.833 | 525,379 |
| Payments to escrow agent | ( 18,432,305 ) | - | ( 4,922,508 ) | - | ( 11,682,740 ) |
| Transfers in | 2,439,057 | 7.102.652 | 3,402,319 | 5.736.527 | 7,276,559 |
| Transfers out | ( 6,535,446 ) | ( 7,102,652 ) | ( 5,902,319 ) | ( 5,915,883 ) | ( 7,323,118 ) |
| Total other financing sources (uses) | ( 3,338,958 ) | 213,570 | 6,811,987 | 218,477 | 520,809 |
| Net change in fund balances | $ 21,257,958 | $ 1,676,708 | $ 14,626,548 | $ 7,015,169 | $ ( 12,472,662 ) |
| Debt service as a percentage of noncapital expenditures | 5.0% | 3.9% | 5.6% | 5.6% | 5.2% |

Source: Annual Comprehensive Financial Report (Statement of Revenues, Expenditures and Change in Fund Balance - Governmental Funds)

| Fiscal Year | | | | |
|---|---|---|---|---|
| 2021 | 2022 | 2023 | 2024 | 2025 |
| $ - | $ 107,265,000 | $ - | $ - | $ - |
| - | - | 1,459,706 | 1,092,547 | 4,820,479 |
| - | 17,409,247 | - | - | - |
| 166,191 | 433,122 | 122,558 | 459,600 | 322,132 |
| - | ( 24,250,975 ) | - | - | - |
| 11,106,437 | 6,481,016 | 10,245,840 | 50,375,863 | 17,876,233 |
| ( 11,326,343 ) | ( 6,481,016 ) | ( 10,694,738 ) | ( 50.687.521 ) | ( 18,349,311 ) |
| ( 53,715 ) | 100,856,394 | 1,133,366 | 1,240,489 | 4,669,533 |
| $ ( 3,124,335 ) | $ 63,563,956 | $ ( 50,244,670 ) | $( 35,580,759 ) | $ 2,756,894 |
| 3.5% | 5.2% | 5.3% | 4.8% | 5.6% |

## BRAZORIA COUNTY, TEXAS

Table 5

*Assessed Value of Taxable Property as Certified by Appraisal District*
*Last Ten Fiscal Years*
*(amounts in thousands)*

| Fiscal Year | Real Property Residential | Real Property Commercial | Real Property Total | Less: Exemptions | Net Real Property | Minerals | Personal Property | Total Taxable Assessed Value | Total Direct Tax Rate |
|---|---|---|---|---|---|---|---|---|---|
| 2025 | $ 36,434,643 | $ 39,037,863 | $ 75,472,506 | $ ( 27,461,274 ) | $ 48,011,232 | $ 278,847 | $ 6,841,566 | $ 55,131,645 | $ 0.303546 |
| 2024 | 34,552,219 | 37,460,500 | 72,012,719 | ( 28,233,516 ) | 43,779,203 | 329,091 | 6,893,464 | 51,001,758 | 0.313948 |
| 2023 | 27,076,488 | 35,537,630 | 62,614,118 | ( 26,382,258 ) | 36,231,860 | 276,869 | 6,244,812 | 42,753,541 | 0.355209 |
| 2022 | 22,617,118 | 33,134,525 | 55,751,643 | ( 25,426,861 ) | 30,324,782 | 158,492 | 5,714,447 | 36,197,721 | 0.386530 |
| 2021 | 21,074,583 | 32,152,170 | 53,226,753 | ( 24,656,906 ) | 28,569,847 | 184,500 | 5,697,826 | 34,452,173 | 0.392017 |
| 2020 | 19,786,600 | 25,902,360 | 45,688,960 | ( 20,185,953 ) | 25,503,007 | 328,298 | 5,341,748 | 31,173,053 | 0.415233 |
| 2019 | 18,529,190 | 23,835,046 | 42,364,236 | ( 17,770,735 ) | 24,593,501 | 221,327 | 4,671,603 | 29,486,431 | 0.427914 |
| 2018 | 17,446,320 | 19,715,537 | 37,161,857 | ( 13,490,658 ) | 23,671,199 | 206,496 | 4,077,303 | 27,954,998 | 0.440234 |
| 2017 | 16,177,230 | 15,881,822 | 32,059,052 | ( 10,198,519 ) | 21,860,533 | 202,589 | 4,011,134 | 26,074,256 | 0.457405 |
| 2016 | 14,329,627 | 13,518,352 | 27,847,979 | ( 8,476,232 ) | 19,371,747 | 339,818 | 4,175,919 | 23,887,484 | 0.486000 |

Source: Brazoria County Appraisal District

Note: Brazoria County assesses property annually. Property is assessed at actual market value.
Tax rates are per $ 100 of assessed value.

STATE OF TEXAS
COUNTY OF BRAZORIA

## BRAZORIA COUNTY, TEXAS

*Direct and Overlapping Property Tax Rates*
*Last Ten Fiscal Years*
*(rate per $100 of assessed value)*

| | 2015 Tax Rate for 9/30/16 | 2016 Tax Rate for 9/30/17 | 2017 Tax Rate for 9/30/18 | 2018 Tax Rate for 9/30/19 |
|---|---|---|---|---|
| County Direct Rates: | | | | |
| General Fund | 0.317704 | 0.300829 | 0.292097 | 0.282324 |
| Road & Bridge | 0.055000 | 0.055000 | 0.050000 | 0.050000 |
| Mosquito Control | 0.011690 | 0.006500 | 0.003000 | 0.001500 |
| Special R&B - Article 6790 | 0.060000 | 0.060000 | 0.060000 | 0.060000 |
| General Obligation - 2012 Refunding | 0.004100 | 0.003700 | 0.001600 | - |
| Certificate of Obligation - Series 2006 | 0.004700 | - | - | - |
| Certificate of Obligation - Series 2012 | 0.004700 | 0.004026 | 0.008500 | 0.007500 |
| Certificate of Obligation - Series 2018 | - | - | - | 0.001290 |
| 2013 Tax Notes | 0.001606 | 0.001450 | 0.007300 | 0.010100 |
| 2016 Limited Tax Refunding | - | 0.003300 | 0.003090 | 0.003800 |
| Brazoria County Toll Road Authority | 0.010700 | 0.009600 | 0.007300 | 0.007000 |
| 2022 Building Project | - | - | - | - |
| 2021 Limited Tax Refunding | - | - | - | - |
| 2021 Certificates of Obligation | - | - | - | - |
| Mobility Bonds | 0.015800 | 0.013000 | 0.007347 | 0.004400 |
| Total direct rate | 0.486000 | 0.457405 | 0.440234 | 0.427914 |
| City Rates: | | | | |
| Alvin | 0.838600 | 0.798000 | 0.788000 | 0.788000 |
| Angleton | 0.717598 | 0.707598 | 0.707598 | 0.687580 |
| Brazoria | 0.790700 | 0.790700 | 0.721976 | 0.721976 |
| Brookside Village | 0.528600 | 0.528600 | 0.528600 | 0.733767 |
| Clute | 0.659000 | 0.643000 | 0.625000 | 0.625000 |
| Danbury | 0.799313 | 0.768701 | 0.765672 | 0.816924 |
| Freeport | 0.645642 | 0.628005 | 0.628005 | 0.628005 |
| Hillcrest Village | 0.412180 | 0.407932 | 0.407932 | 0.410335 |
| Town of Holiday Lakes | 0.965516 | 0.869048 | 1.010761 | 1.468486 |
| Village of Jones Creek | 0.410000 | 0.410000 | 0.410000 | 0.462691 |
| Lake Jackson | 0.360000 | 0.337500 | 0.337500 | 0.335200 |
| Liverpool | 0.215304 | 0.193770 | 0.189288 | 0.189288 |
| Iowa Colony | - | 0.444372 | 0.429500 | 0.489209 |
| Manvel | 0.580000 | 0.570000 | 0.570000 | 0.690000 |
| Oyster Creek | 0.332273 | 0.303816 | 0.303816 | 0.258976 |
| Pearland | 0.705300 | 0.681200 | 0.685059 | 0.709158 |
| Town of Quintana | 0.013046 | 0.012938 | 0.013830 | 0.014898 |
| Richwood | 0.735680 | 0.672580 | 0.634444 | 0.670204 |
| Village of Bailey's Prairie | - | 0.069164 | 0.069706 | 0.069706 |
| Village of Surfside Beach | 0.375204 | 0.359506 | 0.359506 | 0.359506 |
| Sweeny | 0.842869 | 0.747062 | 0.747062 | 0.747062 |
| West Columbia | 0.830000 | 0.830000 | 0.820000 | 0.820000 |
| School District Rates: | | | | |
| Alvin ISD | 1.417000 | 1.450000 | 1.450000 | 1.450000 |
| Angleton ISD | 1.455200 | 1.455200 | 1.455200 | 1.455200 |
| Brazosport ISD | 1.255300 | 1.255300 | 1.255300 | 1.255300 |
| Columbia-Brazoria ISD | 1.284700 | 1.284700 | 1.269500 | 1.258059 |
| Damon ISD | 1.170000 | 1.170000 | 1.170000 | 1.170000 |
| Danbury ISD | 1.255000 | 1.256600 | 1.250700 | 1.604700 |
| Pearland ISD | 1.415600 | 1.415600 | 1.415600 | 1.415600 |
| Sweeny ISD | 1.211700 | 1.211700 | 1.211700 | 1.211700 |
| Special District Rates: | | | | |
| Alvin Community College | 0.204009 | 0.191744 | 0.180750 | 0.187775 |
| Angleton-Danbury Hospital | 0.321751 | 0.302817 | 0.273681 | 0.258328 |
| Brazoria Co. DD #1 (Angleton) | 0.166619 | 0.155164 | 0.146855 | 0.131182 |
| Brazoria Co. DD #2 (Velasco) | 0.093878 | 0.091501 | 0.085000 | 0.084120 |
| Brazoria Co. DD #3 (Alvin or C&R #3) | 0.150000 | 0.150000 | 0.150000 | 0.150000 |
| Brazoria Co. DD #4 (Pearland) | 0.155500 | 0.146000 | 0.146000 | 0.146000 |
| Brazoria Co. DD #5 (Iowa Colony) | 0.171667 | 0.156283 | 0.150131 | 0.154637 |
| Brazoria Co. DD #8 (Danbury) | 0.307812 | 0.276115 | 0.252063 | 0.252063 |
| Brazoria Co. DD #11 (W. Brazoria Co.) | 0.020000 | 0.020000 | 0.020000 | 0.200000 |
| Brazoria Co. MUD #2 (Southwyck) | 0.440000 | 0.440000 | 0.400000 | 0.400000 |
| Brazoria Co. MUD #3 (Silverlake) | 0.620000 | 0.620000 | 0.590000 | 0.590000 |
| Brazoria Co. MUD #6 (Weatherford) | 0.600000 | 0.600000 | 0.600000 | 0.600000 |

| 2019 Tax Rate for 9/30/20 | 2020 Tax Rate for 9/30/21 | 2021 Tax Rate for 9/30/22 | 2022 Tax Rate for 9/30/23 | 2023 Tax Rate for 9/30/24 | 2024 Tax Rate for 9/30/25 |
|---|---|---|---|---|---|
| 0.273324 | 0.255583 | 0.252138 | 0.231979 | 0.209109 | 0.208517 |
| 0.050000 | 0.050000 | 0.047500 | 0.045000 | 0.038000 | 0.030000 |
| 0.007657 | 0.006000 | 0.006000 | 0.005000 | 0.004000 | 0.005000 |
| 0.050000 | 0.050000 | 0.050000 | 0.050000 | 0.043284 | 0.041921 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 0.007570 | 0.007100 | 0.005000 | - | - | - |
| 0.001320 | 0.002434 | 0.001860 | 0.001560 | 0.001315 | 0.001220 |
| 0.009240 | - | - | - | - | - |
| 0.002860 | 0.002500 | 0.003100 | 0.002621 | 0.002200 | 0.002040 |
| 0.002762 | - | - | - | - | - |
| - | 0.009000 | 0.010998 | - | - | - |
| - | - | - | 0.004747 | 0.004000 | 0.003690 |
| - | - | - | 0.006115 | 0.005115 | 0.006528 |
| 0.010500 | 0.009400 | 0.009934 | 0.008187 | 0.006925 | 0.004630 |
| 0.415233 | 0.392017 | 0.386530 | 0.355209 | 0.313948 | 0.303546 |
| | | | | | |
| 0.788000 | 0.768000 | 0.768000 | 0.710000 | 0.685000 | 0.685000 |
| 0.697580 | 0.665144 | 0.633041 | 0.618760 | 0.523010 | 0.492858 |
| 0.680476 | 0.680476 | 0.680476 | 0.680476 | 0.596533 | 0.609682 |
| 0.636187 | 0.552750 | 0.515930 | 0.535000 | 0.503860 | 0.491956 |
| 0.625000 | 0.595392 | 0.625000 | 0.594799 | 0.466637 | 0.465000 |
| 0.773569 | 0.697258 | 0.659094 | 0.584277 | 0.381644 | 0.381644 |
| 0.628005 | 0.615859 | 0.600000 | 0.600000 | 0.533000 | 0.514967 |
| 0.389010 | 0.389010 | 0.397388 | 0.375119 | 0.344326 | 0.328997 |
| 1.360949 | 1.020000 | 1.088051 | 1.087017 | 1.116947 | 1.062524 |
| 0.411289 | 0.440000 | 0.440000 | 0.394925 | 0.330000 | 0.320000 |
| 0.348200 | 0.328977 | 0.339000 | 0.323121 | 0.327173 | 0.325929 |
| 0.189288 | 0.164649 | 0.147730 | 0.142600 | 0.114452 | 0.114359 |
| 0.489209 | 0.469209 | 0.489209 | 0.519209 | 0.519209 | 0.519209 |
| 0.640000 | 0.610000 | 0.570000 | 0.570000 | 0.560000 | 0.560000 |
| 0.293346 | 0.238518 | 0.238518 | 0.217576 | 0.173941 | 0.157431 |
| 0.741212 | 0.720000 | 0.701416 | 0.623765 | 0.655400 | 0.635000 |
| 0.014898 | 0.013426 | 0.015423 | 0.015711 | 0.013079 | 0.012561 |
| 0.670204 | 0.627470 | 0.652278 | 0.606810 | 0.540587 | 0.535799 |
| 0.069367 | 0.064830 | 0.060335 | 0.050991 | 0.043642 | 0.040468 |
| 0.353778 | 0.334846 | 0.334846 | 0.334846 | 0.281508 | 0.279199 |
| 0.747062 | 0.701553 | 0.747062 | 0.730954 | 0.607158 | 0.635481 |
| 0.820000 | 0.731770 | 0.770000 | 0.715000 | 0.613716 | 0.617205 |
| | | | | | |
| 1.397700 | 1.397700 | 1.397700 | 1.377700 | 1.192300 | 1.170000 |
| 1.385200 | 1.331300 | 1.267000 | 1.229600 | 1.034200 | 1.031900 |
| 1.185300 | 1.181700 | 1.178700 | 1.133000 | 0.953300 | 0.950800 |
| 1.170340 | 1.088140 | 1.072340 | 1.054940 | 0.899500 | 0.955800 |
| 1.068300 | 0.963000 | 0.960300 | 0.942900 | 0.757500 | 0.757500 |
| 1.468350 | 1.392720 | 1.291200 | 1.273800 | 1.088400 | 1.086100 |
| 1.395600 | 1.318500 | 1.315200 | 1.302700 | 1.137300 | 1.135000 |
| 1.141700 | 1.036400 | 1.036400 | 1.016300 | 0.873100 | 0.873100 |
| | | | | | |
| 0.185862 | 0.183443 | 0.183211 | 0.164145 | 0.151264 | 0.155988 |
| 0.242259 | 0.205909 | 0.192505 | 0.160943 | 0.088875 | 0.083997 |
| 0.130352 | 0.109962 | 0.091153 | 0.070000 | 0.053817 | 0.052816 |
| 0.084550 | 0.078150 | 0.083553 | 0.074490 | 0.067288 | 0.071200 |
| 0.150000 | 0.145880 | 0.150000 | 0.150000 | 0.150000 | 0.150000 |
| 0.146000 | 0.146000 | 0.152000 | 0.138000 | 0.114786 | 0.113276 |
| 0.151131 | 0.142736 | 0.143226 | 0.123851 | 0.100472 | 0.104079 |
| 0.232948 | 0.209378 | 0.209000 | 0.170000 | 0.150000 | 0.150000 |
| 0.020000 | 0.019695 | 0.019887 | 0.017991 | 0.014690 | 0.014530 |
| 0.400000 | 0.400000 | 0.400000 | 0.394000 | 0.386000 | 0.840000 |
| 0.590000 | 0.350000 | 0.350000 | 0.344000 | 0.337000 | 0.335000 |
| 0.600000 | 0.550000 | 0.500000 | 0.450000 | 0.400000 | 0.330000 |

(continued)

## BRAZORIA COUNTY, TEXAS

*Direct and Overlapping Property Tax Rates - Continued*
*Last Ten Fiscal Years*
*(rate per $100 of assessed value)*

| | 2015 Tax Rate for 9/30/16 | 2016 Tax Rate for 9/30/17 | 2017 Tax Rate for 9/30/18 | 2018 Tax Rate for 9/30/19 |
|---|---|---|---|---|
| Special Districts: (continued) | | | | |
| Brazoria Co. MUD #16 | 0.940000 | 0.940000 | 0.940000 | 0.890000 |
| Brazoria Co. MUD #17 | 0.460000 | 0.460000 | 0.380000 | 0.380000 |
| Brazoria Co. MUD #18 | 0.390000 | 0.390000 | 0.310000 | 0.310000 |
| Brazoria Co. MUD #19 | 0.450000 | 0.450000 | 0.380000 | 0.360000 |
| Brazoria Co. MUD #21 | 1.320000 | 1.320000 | 1.140000 | 1.120000 |
| Brazoria Co. MUD #22 | 1.400000 | 1.400000 | 1.400000 | 1.400000 |
| Brazoria Co. MUD #23 | 0.540000 | 0.540000 | 0.470000 | 0.460000 |
| Brazoria Co. MUD #24 | - | - | 1.500000 | 1.500000 |
| Brazoria Co. MUD #25 | 0.870000 | 0.870000 | 0.740000 | 0.690000 |
| Brazoria Co. MUD #26 | 0.690000 | 0.690000 | 0.690000 | 0.690000 |
| Brazoria Co. MUD #28 | 0.820000 | 0.820000 | 0.820000 | 0.820000 |
| Brazoria Co. MUD #29 | 0.940000 | 0.940000 | 0.940000 | 0.940000 |
| Brazoria Co. MUD #31 | 1.250000 | 1.250000 | 1.220000 | 1.2200 |
| Brazoria Co. MUD #32 | - | - | 1.350000 | 1.350000 |
| Brazoria Co. MUD #34 | 0.820000 | 0.820000 | 0.800000 | 0.780000 |
| Brazoria Co. MUD #35 | 1.020000 | 1.020000 | 1.000000 | 1.000000 |
| Brazoria Co. MUD #36 | 0.700000 | 0.700000 | 0.700000 | 0.700000 |
| Brazoria Co. MUD #39 | - | - | 1.500000 | 1.500000 |
| Brazoria Co. MUD #40 | - | - | 1.500000 | 1.500000 |
| Brazoria Co. MUD #42 | - | - | - | - |
| Brazoria Co. MUD #43 | - | - | - | - |
| Brazoria Co. MUD #44 | - | - | - | - |
| Brazoria Co. MUD #47 | - | - | - | - |
| Brazoria Co. MUD #51 | - | - | - | - |
| Brazoria Co. MUD #53 | - | - | - | - |
| Brazoria Co. MUD #55 | 1.000000 | 1.000000 | 0.885000 | 0.885000 |
| Brazoria Co. MUD #56 | - | - | - | - |
| Brazoria Co. MUD #57 | - | - | - | - |
| Brazoria Co. MUD #61 | 0.910000 | 0.910000 | 0.910000 | 0.910000 |
| Brazoria Co. MUD #64 | - | - | - | - |
| Brazoria Co. MUD #66 | - | - | - | - |
| Brazoria Co. MUD #69 | - | - | - | - |
| Brazoria Co. MUD #73 | - | - | - | - |
| Brazoria Co. MUD #81 | - | - | - | - |
| Brazoria Co. MUD #82 | - | - | - | - |
| Brazoria Co. MUD #83 | - | - | - | - |
| Brazoria Co. MUD #87 | - | - | - | - |
| Brazoria Co. MUD #89 | - | - | - | - |
| Brazoria Co. MUD #92 | - | - | - | - |
| Brazoria/Ft. Bend MUD #1 | 0.850000 | 0.850000 | 0.848000 | 0.848000 |
| Brazoria/Ft. Bend MUD #3 | - | - | - | - |
| Harris-Brazoria MUD #509 | - | - | 0.850000 | 0.850000 |
| Sedona Lakes MUD #1 | 1.250000 | 1.250000 | 1.250000 | 1.250000 |
| Freeport MUD #1 | - | - | - | - |
| Rancho Isabella MUD | - | - | - | - |
| Port Freeport | 0.041304 | 0.040100 | 0.040100 | 0.040100 |
| Brazosport College | 0.277510 | 0.285040 | 0.303249 | 0.298500 |
| Commodore Cove Improvement District | 0.399327 | 0.205984 | 0.204235 | 0.208164 |
| Oak Manor MUD | 0.540000 | 0.500000 | 0.500000 | 0.700000 |
| Pearland Municipal Management Dist. 32 | 0.100000 | 0.100000 | 0.100000 | 0.087500 |
| Brazoria Co. Fresh Water Supply District #2 | - | - | 0.405000 | 0.365000 |
| Treasure Island MUD | 0.518997 | 0.503878 | 0.531270 | 0.535735 |
| Varner Creek Utility District | 0.760000 | 0.710000 | 0.650000 | 0.640000 |
| Sweeny Hospital | 0.510351 | 0.527302 | 0.516523 | 0.548211 |
| Emergency Svc District #1 | 0.080000 | 0.080000 | 0.079218 | 0.079114 |
| Emergency Svc District #2 | 0.065000 | 0.061570 | 0.075000 | 0.084704 |
| Emergency Svc District #3 | 0.100000 | 0.100000 | 0.100000 | 0.099350 |
| Emergency Svc District #4 | - | - | - | - |
| Emergency Svc District #5 | - | - | - | - |
| Emergency Svc District #6 | - | - | - | - |

Source: Brazoria County Appraisal District (www.brazoriacad.org)
Brazoria County Commissioner's Court minutes

| 2019 Tax Rate for 9/30/20 | 2020 Tax Rate for 9/30/21 | 2021 Tax Rate for 9/30/22 | 2022 Tax Rate for 9/30/23 | 2023 Tax Rate for 9/30/24 | 2024 Tax Rate for 9/30/25 |
|---|---|---|---|---|---|
| 0.850000 | 0.830000 | 0.800000 | 0.750000 | 0.700000 | 0.650000 |
| 0.360000 | 0.340000 | 0.330000 | 0.300000 | 0.240000 | 0.200000 |
| 0.290000 | 0.270000 | 0.250000 | 0.225000 | 0.200000 | 0.190000 |
| 0.350000 | 0.310000 | 0.290000 | 0.270000 | 0.220000 | 0.200000 |
| 1.120000 | 1.077340 | 1.071370 | 0.935750 | 0.875000 | 0.825000 |
| 1.400000 | 1.300000 | 1.250000 | 1.150000 | 1.000000 | 0.950000 |
| 0.460000 | 0.460000 | 0.440000 | 0.440000 | 0.400000 | 0.390000 |
| 1.500000 | 1.500000 | 1.490000 | 1.480000 | 1.250000 | 1.250000 |
| 0.670000 | 0.630000 | 0.610000 | 0.565000 | 0.490000 | 0.462500 |
| 0.690000 | 0.530000 | 0.100000 | 0.090000 | 0.085000 | 0.080000 |
| 0.820000 | 0.820000 | 0.820000 | 0.760000 | 0.580000 | 0.560000 |
| 0.940000 | 0.910000 | 0.880000 | 0.820000 | 0.760000 | 0.695000 |
| 1.220000 | 0.710000 | 0.710000 | 0.720000 | 0.750000 | 0.760000 |
| 1.350000 | 1.350000 | 1.350000 | 1.350000 | 1.350000 | 1.350000 |
| 0.750000 | 0.730000 | 0.690000 | 0.620000 | 0.550000 | 0.520000 |
| 1.000000 | 1.000000 | 1.000000 | 1.000000 | 0.960000 | 0.860000 |
| 0.700000 | 0.700000 | 0.700000 | 0.690000 | 0.650000 | 0.643800 |
| 1.500000 | 1.470000 | 1.440000 | 1.400000 | 1.330000 | 1.240000 |
| 1.500000 | 1.500000 | 1.500000 | 1.460000 | 1.400000 | 1.350000 |
| - | 0.740000 | 0.780000 | 0.780000 | 0.790000 | 0.950000 |
| 0.950000 | 0.950000 | 0.950000 | 0.950000 | 0.950000 | 0.950000 |
| - | - | 1.000000 | 1.000000 | 1.500000 | 0.860000 |
| - | - | - | - | - | 1.500000 |
| - | - | - | - | - | 0.850000 |
| - | 1.350000 | 1.350000 | 1.350000 | 1.350000 | 1.350000 |
| 0.885000 | 0.885000 | 0.885000 | 0.885000 | 0.885000 | 0.885000 |
| 0.775000 | 0.805000 | 0.900000 | 0.900000 | 0.900000 | 0.900000 |
| - | - | - | - | 0.900000 | 0.900000 |
| 0.910000 | 0.860000 | 0.810000 | 0.740000 | 0.700000 | 0.620000 |
| - | - | - | - | - | 1.500000 |
| 0.940000 | 0.940000 | 0.940000 | 0.920000 | 0.845000 | 0.845000 |
| - | - | - | 0.900000 | 0.900000 | 0.900000 |
| 0.670000 | 0.700000 | 0.705000 | 0.700000 | 0.700000 | 0.700000 |
| - | - | - | 1.000000 | 0.850000 | 0.850000 |
| - | - | - | - | - | 1.500000 |
| - | - | - | - | 1.000000 | 1.000000 |
| - | - | - | 1.500000 | 0.720000 | 0.720000 |
| - | - | - | - | - | 1.500000 |
| - | - | - | - | - | 1.200000 |
| 0.848000 | 0.848000 | 0.720000 | 0.520000 | 0.430000 | 0.420000 |
| - | 1.500000 | 1.500000 | 1.500000 | 1.400000 | 1.350000 |
| 0.850000 | 0.850000 | 0.850000 | 0.850000 | 0.850000 | 0.670000 |
| 1.250000 | 1.250000 | 1.230000 | 1.205000 | 1.175000 | 1.145000 |
| - | - | - | 0.800000 | 0.800000 | 0.800000 |
| - | - | 1.450000 | 1.450000 | 1.450000 | 1.450000 |
| 0.040100 | 0.040100 | 0.040000 | 0.035000 | 0.016007 | - |
| 0.300177 | 0.297866 | 0.309341 | 0.285895 | 0.264831 | 0.268793 |
| 0.202349 | 0.201468 | 0.208800 | 0.155157 | 0.144224 | 0.144275 |
| 0.600000 | 0.540000 | 0.540000 | 0.410000 | 0.390000 | 0.450000 |
| 0.097500 | 0.091750 | 0.079988 | 0.075160 | 0.070720 | 0.066500 |
| 0.326000 | 0.326000 | 0.289305 | 0.172165 | 0.241091 | 0.235938 |
| 0.450318 | 0.423660 | 0.382272 | 0.302952 | 0.229638 | 0.237396 |
| 0.600000 | 0.570000 | 0.530000 | 0.480000 | 0.390000 | 0.364000 |
| 0.541299 | 0.541299 | 0.537930 | 0.441100 | 0.387962 | 0.368068 |
| 0.072528 | 0.065827 | 0.062609 | 0.059328 | 0.051961 | 0.050875 |
| 0.078060 | 0.072897 | 0.074923 | 0.074923 | 0.074923 | 0.074923 |
| 0.100000 | 0.100000 | 0.100000 | 0.097745 | 0.077385 | 0.077459 |
| 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 |
| 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 |
| 0.069500 | 0.063500 | 0.063049 | 0.054348 | 0.525800 | 0.052593 |

**BRAZORIA COUNTY, TEXAS** Table 7

*Principal Property Taxpayers*
*Current Year and Nine Years Ago*
*(amounts in thousands)*

| 2025 Taxpayer | Type of Business | Assessed Valuation | Percentage of Total Assessed Valuation |
|---|---|---|---|
| Dow Chemical Company | Chemical Manufacturer | $ 4,447,522 | 8.07 % |
| Ineos Olefins & Polymers | Chemical Manufacturer | 1,392,331 | 2.53 % |
| Phillips 66 Company | Petroleum Refinery | 898,426 | 1.63 % |
| Blue Cube Operations LLC | Chemical Manufacturer | 644,905 | 1.17 % |
| Olin Chlorine #7 LLC | Chemical Manufacturer | 555,627 | 1.01 % |
| Chevron Phillips Chemical Co LP | Petroleum Refinery | 408,639 | 0.74 % |
| Ineos USA LLC | Chemical Manufacturer | 393,939 | 0.71 % |
| Centerpoint Energy Inc. | Utility Company | 366,658 | 0.67 % |
| BASF Corp Chemicals Division | Chemical Manufacturer | 336,593 | 0.61 % |
| Seaway Crude Pipeline LP | Utility Company | 331,612 | 0.60 % |
| | | $ 9,776,252 | $ 17.74% |

| 2016 Taxpayer | Type of Business | Assessed Valuation | Percentage of Total Assessed Valuation |
|---|---|---|---|
| Dow Chemical Company | Chemical Manufacturer | $ 2,577,296 | 10.79% |
| Phillips 66 Company | Petroleum Refinery | 609,849 | 2.55% |
| BASF Corp Chemicals Division | Chemical Manufacturer | 543,526 | 2.28% |
| Ineos USA LLC | Chemical Manufacturer | 514,890 | 2.16% |
| Chevron Phillips Chemical Co LP | Petroleum Refinery | 506,968 | 2.12% |
| Danbury Onshore LLC | Utility Company | 167,425 | 0.70% |
| Freeport LNG | Natural Gas | 163,202 | 0.68% |
| Shintech Inc. | Chemical Manufacturer | 138,900 | 0.58% |
| Centerpoint Energy Inc. | Utility Company | 138,600 | 0.58% |
| Seaway Crude Pipeline LP | Utility Company | 120,091 | 0.50% |
| | | $ 5,480,747 | $ 22.94% |

| | | |
|---|---|---|
| Assessed Valuation - 2025 | $ | 55,131,645 |
| Assessed Valuation - 2016 | $ | 23,887,484 |

Source: Brazoria County Appraisal District

**BRAZORIA COUNTY, TEXAS** Table 8

*Property Tax Levies and Collections*
*Last Ten Fiscal Years*
*(amounts in thousands)*

| Fiscal Year | Total Tax Levy for Fiscal Year (Original Levy) | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|---|---|---|---|---|---|---|
| | | Amount Collected | Percentage of Original Levy | | Amount | Percentage of Levy |
| 2025 | $ 164,683 | $ 163,076 | 99.02% | $ - | $ 163,076 | 99.02% |
| 2024 | 157,274 | 155,390 | 98.80% | ( 522 ) | 154,868 | 98.47% |
| 2023 | 144,315 | 142,971 | 99.07% | 328 | 143,299 | 99.30% |
| 2022 | 139,241 | 138,152 | 99.22% | 519 | 138,671 | 99.59% |
| 2021 | 133,797 | 132,893 | 99.32% | 534 | 133,427 | 99.72% |
| 2020 | 128,663 | 127,604 | 99.18% | 884 | 128,488 | 99.86% |
| 2019 | 125,539 | 124,546 | 99.21% | 821 | 125,367 | 99.86% |
| 2018 | 121,836 | 120,719 | 99.08% | 971 | 121,690 | 99.88% |
| 2017 | 117,970 | 116,889 | 99.08% | 471 | 117,360 | 99.48% |
| 2016 | 115,243 | 114,341 | 99.22% | 420 | 114,761 | 99.58% |

Source: Brazoria County Tax Assessor-Collector

Note: The information in this schedule relates to the County's own property tax levies, and does not include those it collected on behalf of other governments.

**BRAZORIA COUNTY, TEXAS** Table 9

*Ratios of Outstanding Debt by Type*
*Last Ten Fiscal Years*

| Fiscal Year | General Obligation Bonds | Certificates of Obligation | Premium on Bonds | Tax Note | Subscription Liability | Total Outstanding Debt | Percentage of Personal Income (1) | Population (2) | Per Capita |
|---|---|---|---|---|---|---|---|---|---|
| 2016 | $ 38,035,000 | $ 33,010,000 | $ 4,411,736 | $ 7,885,000 | $ - | $ 83,341,736 | 0.74% | 354,355 | 235.19 |
| 2017 | 35,075,000 | 32,440,000 | 3,994,390 | 7,635,000 | - | 79,144,390 | 0.67% | 357,982 | 221.08 |
| 2018 | 31,630,000 | 38,795,000 | 4,922,535 | 5,805,000 | - | 81,152,535 | 0.67% | 365,453 | 222.06 |
| 2019 | 29,500,000 | 36,975,000 | 4,470,789 | 2,950,000 | - | 73,895,789 | 0.57% | 372,966 | 198.13 |
| 2020 | 25,770,000 | 35,085,000 | 5,842,125 | - | - | 66,697,125 | 0.47% | 381,580 | 174.79 |
| 2021 | 23,670,000 | 32,820,000 | 5,196,080 | - | - | 61,686,080 | 0.43% | 381,580 | 161.66 |
| 2022 | 36,405,000 | 98,025,000 | 21,207,917 | - | - | 155,637,917 | 1.10% | 383,959 | 405.35 |
| 2023 | 32,590,000 | 96,535,000 | 19,701,793 | - | 898,556 | 149,725,349 | 1.02% | 387,584 | 386.30 |
| 2024 | 28,595,000 | 94,860,000 | 18,195,669 | - | 1,272,518 | 142,923,187 | 0.86% | 393,694 | 363.03 |
| 2025 | 24,405,000 | 92,565,000 | 16,689,546 | - | 3,913,564 | 137,573,110 | 0.83% | 393,694 | 349.44 |

Note: Details regarding the County's outstanding debt are found in the notes to the financial statements.

(1) Personal income can be found in the Schedule of Demographic and Economic Statistics on page 278.
(2) Population can be found in the Schedule of Demographic and Economic Statistics on page 278.

**BRAZORIA COUNTY, TEXAS** Table 10

*Ratios of General Bonded Debt Outstanding*
*Last Ten Fiscal Years*

| Fiscal Year | Outstanding Bonds[1] | Less: Amounts Available in Debt Service Fund[2] | Total | Percentage of Estimated Actual Taxable Value of Property[3] | Per Capita[4] |
|---|---|---|---|---|---|
| 2025 | $ 133,659,546 | $ 15,890,401 | $ 117,769,145 | 0.21% | $ 299 |
| 2024 | 141,650,669 | 17,256,671 | 124,393,998 | 0.24% | 316 |
| 2023 | 148,826,793 | 17,445,962 | 131,380,831 | 0.31% | 339 |
| 2022 | 155,637,917 | 17,974,064 | 137,663,853 | 0.38% | 359 |
| 2021 | 61,686,080 | 17,697,602 | 43,988,478 | 0.13% | 115 |
| 2020 | 66,697,125 | 14,175,050 | 52,522,075 | 0.17% | 138 |
| 2019 | 70,945,789 | 13,170,547 | 57,775,242 | 0.20% | 155 |
| 2018 | 75,347,535 | 10,229,673 | 65,117,862 | 0.23% | 178 |
| 2017 | 71,509,390 | 9,717,391 | 61,791,999 | 0.24% | 173 |
| 2016 | 75,456,736 | 7,674,598 | 67,782,138 | 0.28% | 191 |

Source: Annual Comprehensive Financial Report (Detailed Notes on all Funds)

(1) This is the general obligation bonded debt and certificates of obligation bonded debt, net of original issuance premiums.
(2) This is the amount restricted for debt service principal payments.
(3) See the Assessed Value of Taxable Property as Certified by Appraisal District on page 264 for property value data.
(4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 278.

## BRAZORIA COUNTY, TEXAS

*Computation of Direct and Overlapping Debt*
*As of September 30, 2025*

| Governmental Unit | Debt As Of | Debt Outstanding | | Estimated Percentage Applicable ** | Estimated Share of Direct and Overlapping Debt |
|---|---|---|---|---|---|
| Special Districts: | | | | | |
| Brazoria Co. FWSD #2 | 04/30/2025 | $ 1,914,000 | * | 100.00% | $ 1,914,000 |
| Brazoria Co. MUD #6 (Weatherford) | 06/11/2024 | 2,609,547 | | 100.00% | 2,609,547 |
| Brazoria Co. MUD #17 | 02/29/2024 | 12,002,183 | | 100.00% | 12,002,183 |
| Brazoria Co. MUD #18 | 06/30/2024 | 11,581,502 | | 52.93% | 6,130,089 |
| Brazoria Co. MUD #19 | 06/25/2024 | 13,760,152 | | 100.00% | 13,760,152 |
| Brazoria Co. MUD #21 | 04/30/2025 | 20,885,000 | * | 100.00% | 20,885,000 |
| Brazoria Co. MUD #22 | 04/30/2025 | 58,860,000 | * | 84.83% | 49,930,938 |
| Brazoria Co. MUD #23 | 09/01/2024 | 10,275,354 | | 99.40% | 10,213,702 |
| Brazoria Co. MUD #24 | 11/17/2023 | 6,260,000 | | 100.00% | 6,260,000 |
| Brazoria Co. MUD #25 | 01/19/2024 | 15,870,477 | | 100.00% | 15,870,477 |
| Brazoria Co. MUD #28 | 04/30/2025 | 51,425,000 | | 81.28% | 41,798,240 |
| Brazoria Co. MUD #29 | 03/15/2024 | 30,493,070 | | 100.00% | 30,493,070 |
| Brazoria Co. MUD #31 | 04/30/2025 | 38,190,000 | * | 100.00% | 38,190,000 |
| Brazoria Co. MUD #32 | 04/30/2025 | 38,065,000 | * | 100.00% | 38,065,000 |
| Brazoria Co. MUD #34 | 03/31/2024 | 24,253,104 | | 100.00% | 24,253,104 |
| Brazoria Co. MUD #35 | 04/30/2025 | 6,530,000 | * | 100.00% | 6,530,000 |
| Brazoria Co. MUD #36 | 09/12/2024 | 17,169,976 | | 100.00% | 17,169,976 |
| Brazoria Co. MUD #39 | 05/15/2024 | 57,262,566 | | 100.00% | 57,262,566 |
| Brazoria Co. MUD #40 | 10/28/2024 | 50,105,451 | | 100.00% | 50,105,451 |
| Brazoria Co. MUD #43 | 10/21/2024 | 30,730,751 | | 100.00% | 30,730,751 |
| Brazoria Co. MUD #44 | 09/19/2024 | 12,171,410 | | 100.00% | 12,171,410 |
| Brazoria Co. MUD #53 | 04/30/2025 | 44,700,000 | * | 100.00% | 44,700,000 |
| Brazoria Co. MUD #55 | 12/12/2024 | 96,173,392 | | 100.00% | 96,173,392 |
| Brazoria Co. MUD #56 | 07/11/2024 | 49,375,805 | | 100.00% | 49,375,805 |
| Brazoria Co. MUD #61 | 06/30/2023 | 21,344,814 | | 100.00% | 21,344,814 |
| Brazoria Co. MUD #66 | 04/30/2025 | 12,385,000 | * | 100.00% | 12,385,000 |
| Brazoria Co. MUD #73 | 05/16/2024 | 13,025,833 | | 100.00% | 13,025,833 |
| Brazoria Co. MUD #83 | 11/21/2024 | 3,955,000 | | 100.00% | 3,955,000 |
| Brazoria-Fort Bend Co. MUD #1 | 03/07/2025 | 26,898,318 | | 55.88% | 15,030,780 |
| Brazoria-Fort Bend Co. MUD #3 | 09/10/2024 | 43,700,268 | | 0.11% | 48,070 |
| Brazosport College District | 04/30/2025 | 34,360,000 | * | 100.00% | 34,360,000 |
| Harris-Brazoria Co MUD #509 | 01/16/2025 | 57,467,855 | | 30.09% | 17,292,078 |
| Varner Creek Utility District | 04/30/2024 | 4,995,651 | | 100.00% | 4,995,651 |
| Port Freeport | 09/30/2023 | 108,396,264 | | 100.00% | 108,396,264 |
| Ranch Isabella MUD | 08/12/2024 | 8,794,669 | | 100.00% | 8,794,669 |
| Sedona Lakes MUD #1 | 10/31/2023 | 32,331,996 | | 100.00% | 32,331,996 |
| Velasco Drainage District | 04/30/2025 | 3,995,000 | * | 100.00% | 3,995,000 |
| Total Special Districts | | $ 1,072,314,408 | | | $ 952,550,008 |
| Cities: | | | | | |
| Alvin | 04/30/2025 | $ 30,750,000 | * | 100.00% | $ 30,750,000 |
| Angleton | 09/30/2023 | 16,552,107 | | 100.00% | 16,552,107 |
| Brazoria | 04/30/2025 | 6,730,000 | * | 100.00% | 6,730,000 |
| Clute | 04/30/2025 | 10,600,000 | * | 100.00% | 10,600,000 |
| Freeport | 04/30/2025 | 10,560,000 | * | 100.00% | 10,560,000 |
| Iowa Colony | 04/30/2025 | 13,110,000 | * | 100.00% | 13,110,000 |
| Lake Jackson | 09/30/2023 | 38,652,811 | | 100.00% | 38,652,811 |
| Manvel | 04/30/2025 | 96,420,000 | * | 100.00% | 96,420,000 |
| Pearland | 09/30/2024 | 396,922,802 | | 85.24% | 338,336,996 |
| Richwood | 09/30/2023 | 4,766,643 | | 100.00% | 4,766,643 |
| Sweeny | 09/30/2023 | 3,315,809 | | 100.00% | 3,315,809 |
| Surfside Beach | 09/30/2023 | 389,193 | | 100.00% | 389,193 |
| West Columbia | 04/30/2025 | 5,520,000 | * | 100.00% | 5,520,000 |
| Total Cities | | $ 634,289,365 | | | $ 575,703,559 |

(continued)

## BRAZORIA COUNTY, TEXAS

Table 11

*Computation of Direct and Overlapping Debt - Continued*
*As of September 30, 2025*

| Governmental Unit | Debt As Of | Debt Outstanding | | Estimated Percentage Applicable ** | Estimated Share of Direct and Overlapping Debt |
|---|---|---|---|---|---|
| School Districts: | | | | | |
| Alvin CCD | 04/30/2025 | $ 17,050,000 | * | 100.00% | $ 17,050,000 |
| Alvin ISD | 04/30/2025 | 951,950,000 | * | 100.00% | 951,950,000 |
| Angleton ISD | 04/30/2025 | 320,955,000 | * | 100.00% | 320,955,000 |
| Brazosport ISD | 04/30/2025 | 285,110,000 | * | 100.00% | 285,110,000 |
| Columbia-Brazoria ISD | 06/30/2024 | 100,597,601 | | 100.00% | 100,597,601 |
| Damon ISD | 04/30/2025 | 215,000 | * | 100.00% | 215,000 |
| Danbury ISD | 04/30/2025 | 14,980,000 | * | 100.00% | 14,980,000 |
| Pearland ISD | 04/30/2025 | 355,185,000 | * | 97.40% | 345,950,190 |
| Sweeny ISD | 08/31/2024 | 73,605,972 | | 100.00% | 73,605,972 |
| Total School Districts | | $ 2,119,648,573 | | | $ 2,110,413,763 |
| Subtotal, overlapping debt | | | | | $ 3,638,667,330 |
| Total direct debt - Brazoria County | | | | 9/30/2025 | 137,573,110 |
| Total direct and overlapping debt | | | | | $ 3,776,240,440 |

Source: Brazoria County Auditor's office and Municipal Advisory Council of Texas, *Texas Municipal Reports*.

* Gross Debt

** The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion another governmental unit's taxable assessed value that is within the County's boundaries and dividing it by each unit's total taxable assessed value.

## BRAZORIA COUNTY, TEXAS

*Computation of Legal Debt Margin*
*Last Ten Fiscal Years*
*(amounts in thousands)*

| | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|
| Assessed Value | $ 23,887,483 | $ 26,074,256 | $ 27,954,998 | $ 29,486,431 |
| Debt Limit 25% | 25% | 25% | 25% | 25% |
| Debt Limit | $ 5,971,871 | $ 6,518,564 | $ 6,988,750 | $ 7,371,608 |
| Total bonded debt | $ 78,930 | $ 75,150 | $ 76,230 | $ 69,425 |
| Less: Amount available-repayment of general obligation bonds | ( 7,379 ) | ( 9,890 ) | ( 10,398 ) | ( 13,171 ) |
| Total net debt applicable to limit | $ 71,551 | $ 65,260 | $ 65,832 | $ 56,254 |
| Legal debt margin | $ 5,900,320 | $ 6,453,304 | $ 6,922,918 | $ 7,315,354 |
| Total net debt applicable to the limit as a percentage of debt limit | 1.2% | 1.0% | 0.9% | 0.8% |

Texas Constitution Article 3 Section 52b
Under Legislative provision, any county, political subdivision of a county, number of adjoining counties, political subdivision of the State, or defined district now or hereafter to be described and defined within the State of Texas, and which may or may not include, towns, villages or municipal corporations, upon a vote of two-thirds majority of the voting qualified voters or such district or territory to be affected thereby, may issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of such district or territory, except that the total bonded indebtedness of any city or town shall never exceed the limits imposed by other provisions of this Constitution, and levy and collect taxes to pay the interest thereon and provide a sinking fund for the redemption thereof.

Table 12

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| $ 31,173,053 | $ 34,452,173 | $ 36,197,721 | $ 42,753,541 | $ 51,001,758 | $ 55,131,645 |
| 25% | 25% | 25% | 25% | 25% | 25% |
| $ 7,793,263 | $ 8,613,043 | $ 9,049,430 | $ 10,688,385 | $ 12,750,440 | $ 13,782,911 |
| $ 60,855 | $ 56,490 | $ 134,430 | $ 129,125 | $ 123,455 | $ 116,970 |
| ( 14,175 ) | ( 17,698 ) | ( 17,974 ) | ( 17,446 ) | ( 17,257 ) | ( 15,890 ) |
| $ 46,680 | $ 38,792 | $ 116,456 | $ 111,679 | $ 106,198 | $ 101,080 |
| $ 7,746,583 | $ 8,574,251 | $ 8,932,974 | $ 10,576,706 | $ 12,644,242 | $ 13,681,831 |
| 0.6% | 0.5% | 1.3% | 1.0% | 0.8% | 0.7% |

**BRAZORIA COUNTY, TEXAS** Table 13

*Demographic and Economic Statistics*
*Last Ten Fiscal Years*

| Fiscal Year | Population* | Personal Income* (thousands of dollars) | Per Capita Personal Income* | School Enrollment*** | Unemployment Rate** |
|---|---|---|---|---|---|
| 2016 | 354,355 | $ 11,198,681 | 31,603 | 68,497 | 5.1 |
| 2017 | 357,982 | 11,885,360 | 33,201 | 70,609 | 5.4 |
| 2018 | 365,453 | 12,183,838 | 33,339 | 71,766 | 4.5 |
| 2019 | 372,966 | 12,992,644 | 34,836 | 72,707 | 4.2 |
| 2020 | 381,580 | 14,333,671 | 37,564 | 73,742 | 8.6 |
| 2021 | 381,580 | 14,333,671 | 37,564 | 71,955 | 7.2 |
| 2022 | 383,959 | 14,085,152 | 36,684 | 73,014 | 5.0 |
| 2023 | 387,584 | 14,658,814 | 37,821 | 74,624 | 4.5 |
| 2024 | 393,694 | 16,555,620 | 42,052 | 74,926 | 4.4 |
| 2025 | 393,694 | 16,555,620 | 42,052 | 74,745 | 4.5 |

* Information from The Economic Development Alliance for Brazoria County - Debbie Pennington. 2024 census data was the most recent data available.

** Years 2015-2024 Information from The Economic Development Alliance for Brazoria County.

*** Information from http://www.tea.state.tx.us/

**BRAZORIA COUNTY, TEXAS** Table 14

*Principal Employers*
*Current Year and Nine Years Ago*

| Employer | 2025 Number of Employees | 2025 Rank | 2025 % of Total County Employment | 2016 Number of Employees | 2016 Rank | 2016 % of Total County Employment |
|---|---|---|---|---|---|---|
| Alvin ISD | 4,234 | 1 | 2.2% | 3,232 | 2 | 2.0% |
| The Dow Chemical Company | 3,558 | 2 | 1.8% | 3,900 | 1 | 2.4% |
| Pearland ISD | 2,699 | 3 | 1.4% | 2,658 | 3 | 1.7% |
| Texas Department of Criminal Justice | 2,437 | 4 | 1.3% | 2,409 | 4 | 1.5% |
| Brazosport ISD | 1,900 | 5 | 1.0% | 1,699 | 6 | 1.1% |
| Kelsey-Seybold | 1,839 | 6 | 1.0% | - | | - |
| Brazoria County | 1,484 | 7 | 0.8% | 1,382 | 7 | 0.9% |
| Zachary Group | 1,474 | 8 | 0.8% | - | | - |
| Turner Industries | 1,272 | 9 | 0.7% | - | | - |
| BrandSafway, LLC | 1,127 | 10 | 0.6% | - | | - |
| Infinity Group | - | | - | 1,929 | 5 | 1.2% |
| Olin Corporation | - | | - | 1,200 | 8 | 0.7% |
| Phillips 66 | - | | - | 1,035 | 9 | 0.6% |
| BASF Corporation | - | | - | 956 | 10 | 0.6% |
| Total | 22,024 | | 11.6% | 20,400 | | 12.7% |
| Total County Employment | 192,608 | | | 160,160 | | |

Source: Economic Development Alliance of Brazoria County
Texas Workforce Commission website http://www.tracer2.com

Note: All 2025 employers exclude retail.

**BRAZORIA COUNTY, TEXAS** Table 15

*Full-Time County Government Employees by Function*
*Last Ten Fiscal Years*

| Function | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| General administration | 76 | 76 | 80 | 84 | 90 | 75 | 74 | 71 | 73 | 78 |
| Judicial and legal | 221 | 226 | 229 | 235 | 241 | 242 | 243 | 245 | 248 | 262 |
| Financial administration | 127 | 124 | 130 | 129 | 128 | 130 | 128 | 132 | 130 | 133 |
| Elections | 10 | 11 | 11 | 9 | 12 | 11 | 13 | 12 | 15 | 12 |
| Public facilities | 26 | 27 | 25 | 27 | 28 | 25 | 27 | 27 | 27 | 26 |
| Public safety | 227 | 226 | 225 | 246 | 249 | 259 | 261 | 266 | 279 | 286 |
| Corrections | 273 | 277 | 267 | 270 | 261 | 267 | 271 | 284 | 279 | 274 |
| Public transportation | 165 | 174 | 180 | 181 | 184 | 181 | 177 | 172 | 184 | 184 |
| Health and welfare | 82 | 83 | 83 | 81 | 86 | 88 | 88 | 90 | 88 | 90 |
| Culture and recreation | 148 | 153 | 157 | 164 | 169 | 166 | 169 | 166 | 163 | 166 |
| Conservation | 7 | 10 | 9 | 9 | 7 | 7 | 9 | 10 | 10 | 10 |
| Environmental protection | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 |
| Community development | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 |
| Airport | 12 | 13 | 13 | 13 | 14 | 14 | 14 | 14 | 14 | 14 |
| Total | 1,382 | 1,407 | 1,416 | 1,455 | 1,476 | 1,474 | 1,482 | 1,498 | 1,519 | 1,544 |

Source: Brazoria County Human Resource

STATE OF TEXAS
COUNTY OF BRAZORIA

## BRAZORIA COUNTY, TEXAS

*Operating Indicators by Function*
*Last Ten Fiscal Years*

| Function | Fiscal Year 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| General Administration: | | | | | |
| County Clerk: | | | | | |
| Marriage License applications | 2,413 | 2,378 | 2,335 | 2,392 | 2,973 |
| Birth certificates filed | 1,074 | 1,235 | 1,193 | 1,229 | 704 |
| Death certificates filed | 1,604 | 1,662 | 1,789 | 1,964 | 2,257 |
| Probate cases filed | 951 | 912 | 931 | 946 | 953 |
| Beer license applications | 81 | 89 | 91 | 79 | 68 |
| Judicial and Legal: | | | | | |
| District Court Level: | | | | | |
| Beginning civil cases pending | 4,934 | 5,160 | 5,496 | 6,072 | 6,565 |
| Civil cases docket adjustment | ( 5 ) | ( 38 ) | ( 29 ) | ( 74 ) | 79 |
| Civil cases filed | 6,461 | 6,321 | 6,841 | 7.216 | 6,053 |
| Civil cases disposed | ( 6,230 ) | ( 5,947 ) | ( 6,236 ) | ( 6,649 ) | ( 5,326 ) |
| Ending civil cases pending | 5,160 | 5,496 | 6,072 | 6,565 | 7,371 |
| Beginning criminal cases pending | 2,022 | 2,021 | 2,085 | 2,289 | 2,165 |
| Criminal cases docket adjustment | ( 69 ) | ( 28 ) | ( 174 ) | 29 | ( 351 ) |
| Criminal cases filed | 3,603 | 3,590 | 3,736 | 3,752 | 3,413 |
| Criminal cases disposed | ( 3,535 ) | ( 3,498 ) | ( 3,358 ) | ( 3,905 ) | ( 3,061 ) |
| Ending criminal cases pending | 2,021 | 2,085 | 2,289 | 2,165 | 2,166 |
| County Court Level: | | | | | |
| Beginning civil cases pending | 1,077 | 1,210 | 1,539 | 1,420 | 1,561 |
| Civil cases docket adjustment | ( 12 ) | ( 17 ) | ( 30 ) | 8 | ( 2 ) |
| Civil cases filed | 1,461 | 1,612 | 1,635 | 2,079 | 1,506 |
| Civil cases disposed | ( 1,316 ) | ( 1,266 ) | ( 1,724 ) | ( 1,946 ) | (1,186 ) |
| Ending civil cases pending | 1,210 | 1,539 | 1,420 | 1,561 | 1,879 |
| Beginning criminal cases pending | 4,506 | 4,326 | 4,513 | 4,500 | 3,584 |
| Criminal cases docket adjustment | ( 249 ) | ( 148 ) | ( 161 ) | ( 119 ) | ( 292 ) |
| Criminal cases filed | 7,493 | 7,412 | 7,122 | 6,105 | 4,573 |
| Criminal cases disposed | ( 7,424 ) | ( 7,077 ) | ( 6,974 ) | ( 6,902 ) | ( 4,058 ) |
| Ending criminal cases pending | 4,326 | 4,513 | 4,500 | 3,584 | 3,807 |
| Beginning juvenile cases pending | 143 | 94 | 115 | 103 | 129 |
| Juvenile cases docket adjustment | 31 | 56 | 44 | 19 | 23 |
| Juvenile cases filed | 402 | 389 | 362 | 340 | 258 |
| Juvenile cases disposed | ( 482 ) | ( 424 ) | ( 418 ) | ( 333 ) | ( 290 ) |
| Ending juvenile cases pending | 94 | 115 | 103 | 129 | 120 |

| Fiscal Year | | | | |
|---|---|---|---|---|
| 2021 | 2022 | 2023 | 2024 | 2025 |
| 2,472 | 2,348 | 2,193 | 2,224 | 2,614 |
| 652 | 760 | 704 | 629 | 627 |
| 2,706 | 2,544 | 2,327 | 2,247 | 2,384 |
| 1,116 | 1,097 | 920 | 1,015 | 986 |
| 85 | 98 | 96 | 70 | 83 |
| 7,371 | 7,763 | 8,390 | 7,767 | 7,799 |
| ( 60 ) | ( 87 ) | ( 145 ) | ( 93 ) | ( 575 ) |
| 6,029 | 6,267 | 6,489 | 6,921 | 6,987 |
| ( 5,577 ) | ( 5,553 ) | ( 6,967 ) | ( 6,796 ) | ( 7,086 ) |
| 7,763 | 8,390 | 7,767 | 7,799 | 7,125 |
| 2,166 | 2,689 | 3,004 | 3,082 | 2,610 |
| 6 | 299 | ( 70 ) | ( 417 ) | 190 |
| 3,408 | 3,472 | 3,388 | 3,459 | 3,079 |
| ( 2,891 ) | ( 3,456 ) | ( 3,240 ) | ( 3,514 ) | ( 3,470 ) |
| 2,689 | 3,004 | 3,082 | 2,610 | 2,409 |
| 1,879 | 2,034 | 1,569 | 1,665 | 1,295 |
| ( 35 ) | ( 151 ) | ( 8 ) | ( 125 ) | ( 125 ) |
| 1,444 | 1,466 | 1,600 | 1,464 | 1,472 |
| ( 1,254 ) | ( 1,780 ) | ( 1,496 ) | ( 1,709 ) | ( 1,404 ) |
| 2,034 | 1,569 | 1,665 | 1,295 | 1,238 |
| 3,807 | 3,545 | 3,491 | 3,680 | 3,659 |
| ( 60 ) | 130 | ( 57 ) | ( 103 ) | ( 485 ) |
| 4,592 | 4,596 | 5,030 | 4,800 | 5,388 |
| ( 4,794 ) | ( 4,780 ) | ( 4,784 ) | ( 4,718 ) | ( 6,010 ) |
| 3,545 | 3,491 | 3,680 | 3,659 | 2,552 |
| 120 | 136 | 82 | 55 | 68 |
| 61 | - | 1 | 17 | 3 |
| 155 | 251 | 190 | 235 | 202 |
| ( 200 ) | ( 305 ) | ( 218 ) | ( 239 ) | ( 223 ) |
| 136 | 82 | 55 | 68 | 50 |

(continued)

## BRAZORIA COUNTY, TEXAS

*Operating Indicators by Function - Continued*
*Last Ten Fiscal Years*

| Function | Fiscal Year 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Judicial and Legal: | | | | | |
| Justice of the Peace Level: | | | | | |
| Cases Filed: | | | | | |
| Traffic | 38,434 | 41,957 | 51,183 | 44,669 | 39,519 |
| Non-traffic | 9,437 | 8,614 | 8,428 | 7,933 | 7,364 |
| Small claims suits | 2,534 | 2,946 | 3,812 | 5,707 | 6,602 |
| Forcible entry & detainer | 3,060 | 3,106 | 3,384 | 3,878 | 2,513 |
| Other civil suits | 1,305 | 1,425 | 1,518 | 1,705 | 1,520 |
| Cases Disposed: | | | | | |
| Traffic | 21,937 | 24,016 | 30,072 | 26,721 | 21,864 |
| Non-traffic | 3,822 | 3,425 | 3,594 | 3,388 | 3,056 |
| Small claims suits | 1,493 | 1,586 | 2,145 | 2.801 | 3,178 |
| Forcible entry and detainer | 2,784 | 2,786 | 3,012 | 3,604 | 2,272 |
| Other civil suits | 575 | 638 | 698 | 838 | 629 |
| Inquests | 405 | 483 | 503 | 536 | 616 |
| Financial Administration: | | | | | |
| County Auditor: | | | | | |
| Accounts payable checks issued | 16,867 | 17,212 | 17,837 | 17,203 | 15,790 |
| Accounts payable wires issued | 109 | 91 | 86 | 88 | 82 |
| Accounts payable ACH's issued | 3,628 | 4,198 | 4,673 | 4,963 | 4,873 |
| Human Resources: | | | | | |
| Pre-employment drug screens | 256 | 230 | 219 | 257 | 248 |
| Employee random drug screens | 115 | 113 | 97 | 106 | 104 |
| Payroll checks | 1,069 | 1,235 | 1,105 | 866 | 981 |
| Payroll advices | 39,474 | 38,935 | 39,410 | 39,926 | 40,787 |
| Purchasing: | | | | | |
| Number of purchase orders issued | 7,350 | 7,828 | 7,410 | 8,127 | 7,370 |
| Tax Assessor-Collector: | | | | | |
| Registered voters | 201,682 | 200,914 | 205,206 | 213,158 | 222,077 |
| Voting precincts | 63 | 63 | 63 | 67 | 67 |
| Elections: | | | | | |
| Computerized Voting Equipment: | | | | | |
| Judges booths | 135 | 125 | 125 | 125 | 125 |
| Regular voting machines | 679 | 675 | 675 | 675 | 675 |
| ADA compliant voting machine | 125 | 125 | 125 | 125 | 125 |
| Ballot scanners | - | - | - | - | - |

| Fiscal Year | | | | |
|---|---|---|---|---|
| 2021 | 2022 | 2023 | 2024 | 2025 |
| 34,347 | 30,158 | 29,082 | 26,550 | 32,612 |
| 7,327 | 6,943 | 6,184 | 5,795 | 6,186 |
| 8,451 | 8,619 | 8,818 | 9,947 | 13,199 |
| 2,017 | 3,521 | 4,059 | 4,084 | 3,927 |
| 1,430 | 1,564 | 1,406 | 1,287 | 1,263 |
| 18,786 | 16,996 | 16,789 | 14,205 | 18,296 |
| 3,033 | 3,122 | 2,574 | 2,278 | 2,750 |
| 3,628 | 4,931 | 5,516 | 5,734 | 6,768 |
| 1,618 | 3,078 | 3,690 | 3,750 | 3,534 |
| 461 | 728 | 741 | 631 | 593 |
| 764 | 674 | 698 | 604 | 669 |
| 16,370 | 20,527 | 16,503 | 14,551 | 14,347 |
| 95 | 90 | 84 | 121 | 155 |
| 5,127 | 5,264 | 4,947 | 4,731 | 5,214 |
| 232 | 204 | 269 | 276 | 212 |
| 134 | 95 | 97 | 171 | 179 |
| 942 | 1,242 | 1,112 | 1,120 | 1,069 |
| 41,066 | 41,159 | 40,881 | 42,192 | 42,469 |
| 7,339 | 7,363 | 6,937 | 6,489 | 6,236 |
| 227,043 | 227,520 | 240,927 | 247,271 | 254,244 |
| 78 | 78 | 80 | 80 | 84 |
| 125 | 125 | 125 | 125 | 125 |
| 675 | - | - | - | - |
| 125 | 800 | 800 | 800 | 800 |
| - | 125 | 125 | 125 | 125 |

(continued)

## BRAZORIA COUNTY, TEXAS

*Operating Indicators by Function - Continued*
*Last Ten Fiscal Years*

| Function | Fiscal Year 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Corrections: | | | | | |
| Detention Center - Adult: | | | | | |
| Facility square footage | 209,962 | 209,962 | 209,962 | 209,962 | 209,962 |
| Number of Male beds | 1,073 | 1,073 | 1,073 | 1,073 | 1,073 |
| Number of Female beds | 96 | 96 | 96 | 96 | 96 |
| Detention Center - Juvenile: | | | | | |
| Capacity: | | | | | |
| Detention | 52 | 52 | 52 | 52 | 52 |
| Residential | 24 | 24 | 24 | 24 | 24 |
| Health and Welfare: | | | | | |
| Environmental Health: | | | | | |
| Septic permits issued | 619 | 689 | 830 | 868 | 904 |
| Indigent Health Care: | | | | | |
| Indigent patients | 303 | 297 | 282 | 276 | 209 |
| Water Lab: | | | | | |
| Water tests performed | 9,155 | 11,215 | 9,972 | 8,514 | 8,165 |
| Culture and Recreation: | | | | | |
| Library: | | | | | |
| Library locations | 12 | 12 | 12 | 12 | 12 |
| Collection inventory | 737,455 | 645,114 | 526,636 | 588,835 | 445,810 |
| Items checked out | 1,830,903 | 1,787,335 | 1,580,421 | 1,663,210 | 1,099,828 |
| Library program attendance | 64,461 | 61,312 | 57,329 | 76,175 | 41,103 |
| Internet usage | 217,959 | 247,563 | 66,459 | 97,112 | 59,834 |
| Parks and Recreation: | | | | | |
| Museum | 1 | 1 | 1 | 1 | 1 |
| Environmental Protection: | | | | | |
| Flood Plain Administrator: | | | | | |
| Construction permits issued | 1,292 | 1,099 | 1,216 | 1,016 | 1,291 |
| Estimated value of construction | 302,561,181 | 302,484,639 | 367,733,505 | 241,183,117 | 345,615,231 |
| Community Development: | | | | | |
| First time homebuyers | 7 | 3 | 6 | 2 | 3 |
| Reconstructions (home replacement) | 2 | 2 | - | - | - |
| Rehabilitation (home repair) | 2 | - | 2 | 8 | 1 |

Sources: Various County departments. Case data is reported to the Texas Office of Court Administration. Prior to 2012, construction permits issued and estimated value of construction includes data from Brazoria County's Flood Plain Administrator and all cities within Brazoria County. Subsequent to 2011 and in compliance with HB Number 852 effective September 1, 2019, city data within the County is omitted from the Environmental protection amounts. For the Indigent Health Care patients, the numbers reflect a decrease from 100% coverage of the federal poverty guidelines to the present coverage of 21%.

| Fiscal Year | | | | |
|---|---|---|---|---|
| 2021 | 2022 | 2023 | 2024 | 2025 |
| 209,962 | 209,962 | 209,962 | 209,962 | 209,962 |
| 698 | 902 | 902 | 902 | 902 |
| 205 | 205 | 205 | 205 | 205 |
| 52 | 52 | 52 | 52 | 52 |
| 26 | 26 | 26 | 26 | 26 |
| 659 | 931 | 715 | 561 | 647 |
| 125 | 105 | 91 | 106 | 99 |
| 8,140 | 7,993 | 8,140 | 8,323 | 7,675 |
| 12 | 12 | 12 | 12 | 12 |
| 413,378 | 406,893 | 408,028 | 405,670 | 552,351 |
| 1,257,972 | 1,403,618 | 1,526,953 | 1,475,590 | 1,469,242 |
| 28,718 | 43,310 | 16,151 | 69,591 | 71,967 |
| 46,631 | 56,150 | 65,668 | 65,923 | 68,589 |
| 1 | 1 | 1 | 1 | 1 |
| 1,485 | 2,299 | 1,382 | 1,549 | 1,286 |
| 416,088,619 | 756,149,744 | 1,313,932,447 | 737,760,766 | 1,668,975,973 |
| - | - | - | - | - |
| 4 | 2 | 2 | 2 | 2 |
| 2 | - | - | - | - |

**BRAZORIA COUNTY, TEXAS** Table 17

*Capital Asset Statistics by Function*
*Last Ten Fiscal Years*

| Function/Program | Fiscal Year 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Airport: | | | | | | | | | | |
| 7,000 Runway | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Health and Welfare: | | | | | | | | | | |
| Health clinic locations | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Welfare | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Public Facilities: | | | | | | | | | | |
| County Parks | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Public Safety: | | | | | | | | | | |
| Sheriff Vehicles | 129 | 138 | 128 | 134 | 143 | 160 | 139 | 168 | 188 | 190 |
| Constable Vehicles | 40 | 40 | 46 | 49 | 56 | 63 | 66 | 68 | 74 | 77 |
| Public Transportation: | | | | | | | | | | |
| Roads - Paved (miles) | 1,058.29 | 1,072.46 | 1,074.49 | 1,079.36 | 1,084.03 | 1,093.85 | 1,099.29 | 1,105.05 | 1,108.97 | 1,122.20 |
| Roads - Unpaved (miles) | 171.82 | 173.32 | 174.82 | 176.32 | 177.82 | 179.32 | 180.82 | 181.00 | 181.00 | 181.35 |
| Bridges | 147 | 149 | 149 | 151 | 152 | 154 | 155 | 158 | 159 | 158 |

Source: Various County departments, Brazoria County Auditor's Office capital assets listing.

# FEDERAL AND STATE AWARDS SECTION

STATE OF TEXAS
COUNTY OF BRAZORIA

KM&L
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report
On Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brazoria County, Texas (the "County"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 12, 2026.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

The Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

***KM&L, LLC***

Lake Jackson, Texas
March 12, 2026

KM&L
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report
On Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and Texas Grant Management Standards

To the Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

**Report on Compliance for Each Major Federal and State Program**

***Opinion on Each Major Federal and State Program***

We have audited Brazoria County, Texas' (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and Texas Grant Management Standards that could have a direct and material effect on each of County's major federal and state programs for the year ended September 30, 2025. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2025.

***Basis for Opinion on Each Major Federal and State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the Texas Grant Management Standards (TxGMS). Our responsibilities under those standards, the Uniform Guidance and TxGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal and state programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and TxGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

The Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

**Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and TxGMS. Accordingly, this report is not suitable for any other purpose.

***KM&L, LLC***

Lake Jackson, Texas
March 12, 2026

STATE OF TEXAS
COUNTY OF BRAZORIA

**BRAZORIA COUNTY, TEXAS**
*Schedule of Findings and Questioned Costs*
*For the Year Ended September 30, 2025*

I. Summary of auditor's results:

1. Type of auditor's report issued on the financial statements: Unmodified.

2. No internal control findings, that were required to be reported in this schedule, were disclosed in the audit of the financial statements.

3. Noncompliance, which is material to the financial statements: None.

4. No internal control findings, that were required to be reported in this schedule, were disclosed in the audit of the major programs.

5. Type of auditor's report on compliance for major programs: Unmodified.

6. Did the audit disclose findings which are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a): No; Texas Grant Management Standards: No

7. Major Programs Include:
   Federal:
   - 10.557 Special Supplemental Nutrition Program for Women, Infants and Children
   - 15.435 GoMESA
   - 21.027 Coronavirus State and Local Fiscal Recovery Act

   State:
   - TJJD Cluster Programs

8. Dollar threshold used to distinguish between Type A and Type B programs: Federal $ 1,362,475; State $ 1,000,000.

9. Low Risk Auditee: Federal - Yes; State - Yes.

II. Findings related to the financial statements

None.

III. Findings and questioned costs related to the federal and state awards.

None.

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

TELEPHONE:
Courthouse (979) 864-1276
Brazosport (979) 388-1276
Houston (281) 756-1276

Federal:

In accordance with Title 2 U.S. Code of Federal Regulations §200.511, the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings. This summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs.
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

The schedule of status of prior audit findings is as follows:

None.

State:

In accordance with the Texas Grant Management Standards, the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings. This summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs.
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

The schedule of status of prior audit findings is as follows:

None.

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

TELEPHONE:
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Brazosport (979) 388-1276
Houston (281) 756-1276

Federal:

In accordance with Title 2 U.S. Code of Federal Regulations §200.511, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan must be presented to address each finding included in the current year auditor's reports. The corrective action plan is as follows:

None.

State:

In accordance with the Texas Grant Management Standards, the auditee must prepare, in a document separate from the auditor's findings a corrective action plan must be presented to address each finding included in the current year auditor's reports. The corrective action plan is as follows:

None.

| Federal Grantor/ Pass-Through Grantor/ Program Title | Assistance Listing Number | Contract/ Program Number | Expenditures Indirect Costs or Award Amount |
|---|---|---|---|
| U.S. Department of Agriculture: | | | |
| Passed Through Texas Health and Human Services Commission: | | | |
| School Breakfast Program (1) | 10.553 | TX-020-2024 | $ 26,012 |
| School Breakfast Program (1) | 10.553 | TX-020-2025 | 2,184 |
| | | | 28,196 |
| Passed Through Texas Health and Human Services Commission: | | | |
| National School Lunch Program (1) | 10.555 | TX-020-2024 | 41,963 |
| National School Lunch Program (1) | 10.555 | TX-020-2025 | 3,528 |
| | | | 45,491 |
| Passed Through Texas Health and Human Services Commission: | | | |
| Special Supplemental Nutrition Program for Women, Infants and Children | 10.557 | HHS000801100001 | 1,747,855 |
| | | | 1,747,855 |
| Passed Through Texas Department of Agriculture: | | | |
| State Administrative Expenses | 10.560 | 256TX312N2533 | 1,135 |
| | | | 1,135 |
| Passed Through Texas Health and Human Services Commission: | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | HHS000801100001 | 33,056 |
| | | | 33,056 |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | $ 1,855,733 |
| U.S. Department of Commerce: | | | |
| Passed Through Texas General Land Office | 11.419 | 25-003-010-E703 | $ 357,070 |
| TOTAL U.S. DEPARTMENT OF COMMERCE | | | $ 357,070 |
| U.S. Department of Housing and Urban Development: | | | |
| Direct Program: | | | |
| Community Development Block Grant | 14.218 | B-21-UC-48-0005 | $ 19,286 |
| Community Development Block Grant | 14.218 | B-22-UC-48-0005 | 1,814 |
| Community Development Block Grant | 14.218 | B-23-UC-48-0005 | 483,019 |
| Community Development Block Grant | 14.218 | B-24-UC-48-0005 | 472,027 |
| Passed Through Texas General Land Office: | | | |
| Community Development Block Grant | 14.218 | --- | 152,175 |
| | | | 1,128,321 |
| Passed Through Texas General Land Office: | | | |
| Community Development Block Grant/State's Program | 14.228 | 19-076-003-B352 | 432,347 |
| | | | 432,347 |

(continued)

| Federal Grantor/ Pass-Through Grantor/ Program Title | Assistance Listing Number | Contract/ Program Number | Expenditures Indirect Costs or Award Amount |
|---|---|---|---|
| U.S. Department of Housing and Urban Development: - Continued | | | |
| Direct Program: | | | |
| Home Investment Partnership Program | 14.239 | M-22-UC-48-0230 | $ 195,685 |
| Home Investment Partnership Program | 14.239 | M-23-UC-48-0230 | 160,974 |
| Home Investment Partnership Program | 14.239 | M-24-UC-48-0230 | 44,476 |
| Home Investment Partnership Program | 14.239 | M-21-UP-48-0230 | 79,210 |
| | | | 480,345 |
| Direct Program: | | | |
| Section 8 Housing Voucher Program | 14.871 | TX484VO 0022 | 991,711 |
| Section 8 Housing Voucher Program | 14.871 | TX484VO 0023 | 5,155,983 |
| | | | 6,147,694 |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | $ 8,188,707 |
| U.S. Department of the Interior: | | | |
| Direct Program: | | | |
| Payments in Lieu of Taxes | 15.226 | -- | $ 67,555 |
| | | | 67,555 |
| Direct Program: | | | |
| GoMESA | 15.435 | -- | 1,205,821 |
| | | | 1,205,821 |
| Direct Program: | | | |
| Sport Fish Restoration | 15.605 | FD-TX-F312 B-1 | 25,073 |
| | | | 25,073 |
| TOTAL U.S. DEPARTMENT OF THE INTERIOR | | | $ 1,298,449 |
| U.S. Department of Justice: | | | |
| Passed Through Office of the Governor - Criminal Justice Division: | | | |
| Crime Victim Assistance | 16.575 | 1353522 | $ 239,578 |
| Crime Victim Assistance | 16.575 | 3808506 | 11,605 |
| | | | 251,183 |
| Passed Through Office of the Governor - Criminal Justice Division: | | | |
| Violence Against Women Formula Grants | 16.588 | 3123609 | 103,219 |
| Violence Against Women Formula Grants | 16.588 | 3123610 | 8,256 |
| | | | 111,475 |
| Direct Program: | | | |
| Equitable Sharing Program | 16.922 | -- | 277,308 |
| | | | 277,308 |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | $ 639,966 |
| U.S. Department of Transportation: | | | |
| Passed Through Texas Department of Transportation: | | | |
| Highway Planning and Construction Program | 20.205 | CSJ 0912-31-304 | $ 2,650,387 |
| Highway Planning and Construction Program | 20.205 | CSJ 0912-31-305 | 60,279 |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | $ 2,710,666 |

(continued)

| Federal Grantor/ Pass-Through Grantor/ Program Title | Assistance Listing Number | Contract/ Program Number | Expenditures Indirect Costs or Award Amount |
|---|---|---|---|
| U.S. Department of Treasury: | | | |
| Direct Program: | | | |
| Resources and Ecosystems sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States | 21.015 | 582-21-11293 | $ 546,694 |
| | | | 546,694 |
| Direct Program: | | | |
| Coronavirus State and Local Fiscal Recovery Funds | 21.027 | -- | 20,577,457 |
| | | | 20,577,457 |
| TOTAL U.S. DEPARTMENT OF TREASURY | | | $ 21,124,151 |
| Federal Communications Commission: | | | |
| Passed Through the Universal Service Administration Company: | | | |
| E-Rate Library Program | 32.001 | 44301996 | $ 156,873 |
| | | | 156,873 |
| Passed Through the Universal Service Administration Company: | | | |
| Emergency Connectivity Program | 32.009 | 44301996 | 3,480 |
| | | | 3,480 |
| TOTAL FEDERAL COMMUNICATIONS COMMISSION | | | $ 160,353 |
| U.S. Department of Health and Human Services: | | | |
| Passed Through Texas Health and Human Services Commission: | | | |
| Public Health Emergency Preparedness | 93.069 | HHS001439300008 | $ 46,574 |
| Public Health Emergency Preparedness | 93.069 | HHS001439500015 | 138,374 |
| | | | 184,948 |
| Passed Through Texas Health and Human Services Commission: | | | |
| Immunization Cooperative Agreements | 93.268 | HHS001331300008 | 73,507 |
| Immunization Cooperative Agreements | 93.268 | COVID-19 HHS001019500005 | 409,453 |
| | | | 482,960 |
| Passed Through Texas Department of Family and Protective Services: | | | |
| Foster Care Title IV-E | 93.658 | HHS000285000021 | 32,771 |
| Foster Care Title IV-E | 93.658 | HHS000285100027 | 212,622 |
| | | | 245,393 |
| Passed Through Texas Health and Human Services Commission: | | | |
| CDC's Collaboration with Academia to Strengthen Public Health | 93.967 | HHS001308700001 | 144,203 |
| | | | 144,203 |
| Passed Through Texas Department of Family and Protective Services: | | | |
| Preventative Health and Health Services Block Grant | 93.991 | HHS001324900008 | 21,074 |
| | | | 21,074 |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | $ 1,078,578 |

(continued)

| Federal Grantor/ Pass-Through Grantor/ Program Title | Assistance Listing Number | Contract/ Program Number | Expenditures Indirect Costs or Award Amount |
|---|---|---|---|
| U.S. Department of Homeland Security: | | | |
| Passed Through the Texas Department of Public Safety: | | | |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4485-PW-01226(0) | $ 28,177 |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4798-PW-00550(0) | 417,733 |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4798-PW-00867(0) | 92,176 |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4798-PW-00868(0) | 3,380 |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4798-PW-00893(0) | 49,646 |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4798-PW-00898(0) | 9,151 |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4798-PW-01090(0) | 385.394 |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4798-PW-01107(0) | 43,772 |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4798-PW-01108(0) | 27,316 |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4798-PW-01574(0) | 8,210 |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4798-PW-01895(0) | 290.343 |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4798-PW-01977(0) | 11,330 |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4798-PW-01978(0) | 21,409 |
| | | | 1,388,037 |
| Passed Through Texas Department of Public Safety's Division of Emergency Management: | | | |
| Hazard Mitigation Grant Program | 97.039 | 4332-0053-TX | 5,435,631 |
| Hazard Mitigation Grant Program | 97.039 | 4332-0054-TX | 214,171 |
| | | | 5,649,802 |
| Passed Through the Department of Public Safety's Division of Homeland Security Grants: | | | |
| Homeland Security Grant Program | 97.067 | 2970808 | 11,557 |
| Homeland Security Grant Program | 97.067 | 2970809 | 132,913 |
| Homeland Security Grant Program | 97.067 | 2985909 | 2,628 |
| Homeland Security Grant Program | 97.067 | 4895901 | 279,843 |
| Homeland Security Grant Program | 97.067 | 5246401 | 386,030 |
| Homeland Security Grant Program | 97.067 | 4895901 | 90,104 |
| Homeland Security Grant Program | 97.067 | 25-RGVTGV-10-025-V0 | 5,250 |
| | | | 908,325 |
| Passed Through the Department of Public Safety's Division of Homeland Security Grants: | | | |
| State and Local Cybersecurity Grant Program | 97.137 | 5067901 | 56,000 |
| | | | 56,000 |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | | $ 8,002,164 |
| TOTAL FEDERAL ASSISTANCE | | | $ 45,415,837 |
| TOTAL MAJOR PROGRAMS | | | $ 23,531,133 |
| TYPE A PROGRAM | | | $ 1,362,475 |

(1) Child Nutrition Cluster Program

STATE OF TEXAS
COUNTY OF BRAZORIA

| State Grantor/ Pass-Through Grantor/ Program Title | Contract/ Program Number | Expenditures or Award Amount |
|---|---|---|
| Texas Health and Human Services Commission: | | |
| Direct Programs: | | |
| Immunization OPTS/LHS | HHS001331300008 | $ 83,483 |
| | | 83,483 |
| Direct Programs: | | |
| Infectious Disease Control Unit - Food Borne Associated Infestations | HHS001315700004 | 75,022 |
| | | 75,022 |
| Direct Programs: | | |
| RLSS/LPHS Community & Rural Health Program | HHS001324900008 | 16,608 |
| | | 16,608 |
| TOTAL TEXAS HEALTH AND HUMAN SERVICES COMMISSION | | $ 175,113 |
| Texas Juvenile Justice Department: | | |
| Direct Programs: | | |
| State Aid Program (1) | TJJD-A-25-020 | $ 1,845,129 |
| State Aid Program (1) | TJJD-A-26-020 | 85,367 |
| Salary Adjustment Grant (1) | TJJD-D-25-03636 | 574,837 |
| Salary Adjustment Grant (1) | TJJD-D-26-03636 | 114,989 |
| Supplemental and Emergent (1) | TJJD-2025-SE-03102025 | 15,000 |
| PREA Audit Assistance (1) | TJJD-2025-07684 | 9,882 |
| Juvenile Justice Alternative Education Program (Boot Camp) (1) | TJJD-P-25-020 | 16,888 |
| Juvenile Justice Alternative Education Program (Boot Camp) (1) | TJJD-P-26-020 | 1,634 |
| Regional Diversion Alternative (RDA) (1) | RDA I-2025-00849 | 57,885 |
| TOTAL TEXAS JUVENILE JUSTICE DEPARTMENT | | $ 2,721,611 |
| Texas Commission on Environmental Quality: | | |
| Direct Program: | | |
| Brazos River Flooding Debris Removal - Hurricane Harvey | TCEQ-4332-PW-006088(0) | $ 9,339 |
| | | 9,339 |
| Passed Through Houston-Galveston Area Council | | |
| Solid Waste Management | 25-16-06 | 66,371 |
| | | 66,371 |
| TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY | | $ 75,710 |
| Texas Department of Transportation: | | |
| Direct Program: | | |
| Routine Airport Maintenance | M2512ANGL-FY25RAMP | $ 100,000 |
| TOTAL TEXAS DEPARTMENT OF TRANSPORTATION | | $ 100,000 |

(continued)

| State Grantor/ Pass-Through Grantor/ Program Title | Contract/ Program Number | Expenditures or Award Amount |
|---|---|---|
| Office of Attorney General: | | |
| Direct Program: | | |
| Victim Coordinator Liaison Grant (VCLG) | C-01544 | $ 45,304 |
| Victim Coordinator Liaison Grant (VCLG) | C-02310 | 4,030 |
| | | 49,334 |
| Direct Program: | | |
| Texas Victim Information and Notification Everyday (VINE) | 20222344900-318-01 | 31,194 |
| | | 31,194 |
| TOTAL OFFICE OF ATTORNEY GENERAL | | $ 80,528 |
| Texas Task Force on Indigent Defense: | | |
| Direct Program: | | |
| Indigent Defense Services | 212-25-020 | $ 228,594 |
| TOTAL TEXAS TASK FORCE ON INDIGENT DEFENSE | | $ 228,594 |
| General Land Office: | | |
| Direct Program: | | |
| Beach Cleaning and Maintenance Assistance | 16-124-001 | $ 36,462 |
| TOTAL GENERAL LAND OFFICE | | $ 36,462 |
| Department of Public Safety: | | |
| Passed Through Division of Emergency Management: | | |
| Hazard Mitigation Grant | 4332-0053-TX | $ 258,636 |
| TOTAL DEPARTMENT OF PUBLIC SAFETY | | $ 258,636 |
| Office of the Governor (Criminal Justice Division): | | |
| Direct: | | |
| Drug Court Program | 4519103 | $ 107,616 |
| Drug Court Program | 4519104 | 6,113 |
| | | 113,729 |

(continued)

| State Grantor/ Pass-Through Grantor/ Program Title | Contract/ Program Number | Expenditures or Award Amount |
|---|---|---|
| Office of the Governor (Criminal Justice Division): - Continued | | |
| Direct: | | |
| Mental Health Court Program | 4519502 | $ 89,241 |
| Mental Health Court program | 4519503 | 7,859 |
| | | 97,100 |
| Direct: | | |
| Body Worn Camera Program | 4996201 | 20,895 |
| | | 20,895 |
| Direct: | | |
| DWI Court Program | 4519203 | 105,532 |
| DWI Court Program | 4519204 | 10,279 |
| | | 115,811 |
| Direct: | | |
| Veterans Court Program | 4519403 | 56,098 |
| Veterans Court Program | 4519404 | 2,907 |
| | | 59,005 |
| Passed Through Houston-Galveston Area Council: | | |
| Regional Mental Health Services | SF 421 #26067-21 | 1,800 |
| | | 1,800 |
| Passed Through Harris County: | | |
| Texas Anti-Gang Grant Program | 254812 | 22,505 |
| | | 22,505 |
| TOTAL OFFICE OF THE GOVERNOR (CRIMINAL JUSTICE DIVISION) | | $ 430,845 |
| Texas Veterans Commission: | | |
| Direct Program: | | |
| Brazoria County Veterans Court Program | G-2024-2018005153 | $ 4,186 |
| TOTAL TEXAS VETERANS COMMISSION | | $ 4,186 |
| Texas Motor Vehicle Crime Prevention Authority: | | |
| Passed Through Galveston County: | | |
| Gulf Coast Auto Crimes Task Force | 608-24-0840000 | $ 215,032 |
| TOTAL TEXAS MOTOR VEHICLE CRIME PREVENTION AUTHORITY | | $ 215,032 |
| TOTAL STATE ASSISTANCE | | $ 4,326,717 |
| TOTAL MAJOR PROGRAMS | | $ 2,721,611 |
| TYPE A PROGRAM | | $ 1,000,000 |

(1) TJJD Cluster Programs

STATE OF TEXAS
COUNTY OF BRAZORIA

**BRAZORIA COUNTY, TEXAS**
*Notes to Schedule of Expenditures of Federal and State Awards*
*For the Year Ended September 30, 2025*

1. The County uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designated to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designated to provide accountability for certain assets and deferred outflows of resources, and liabilities and deferred inflows of resources that are not recorded in the funds because they do not directly affect net expendable available resources. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn is divided into separate "fund types". The following fund types were utilized to account for federal awards.

   Governmental Fund Types:

   General Fund - this is the general operating fund of the County. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund. Federal financial assistance not required to be reported in other funds is accounted for in the General Fund.

   Special Revenue Funds - used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Federal financial assistance generally is accounted for in a Special Revenue Fund unless required to be reported in a Capital Projects Fund or a proprietary fund type. Generally, unused balances are returned to the grantor at the close of specified project periods.

   Capital Projects Funds - used to account for financial resources to be used for the acquisition or construction of major capital facilities which are not financed by Proprietary and Trust Funds. Federal financial assistance for the construction of major capital facilities generally is accounted for in a Capital Projects Fund. Generally, unused balances are returned to the grantor at the close of specified project periods.

   Proprietary Fund Types:

   Enterprise Fund - used to account for activities similar to those found in the private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing services be financed primarily through user charges, or where periodic determination of net income is appropriate. Federal financial assistance for the benefiting enterprise operations generally is accounted for in the Enterprise Fund. Generally, unused balances are returned to the grantor at the close of specified project periods.

2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources, and current liabilities and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance. Federal and State grant funds were accounted for in the General Fund, Special Revenue Fund, and the Capital Projects Fund, a component of the Governmental Fund type.

The Proprietary Fund Types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and deferred outflows of resources, and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the balance sheet. Fund equity (net total position) is segregated into contributed capital and retained earnings components for proprietary funds. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total position. Federal grant funds were accounted for in the Enterprise Fund (Airport), a component of the Proprietary Fund type.

The modified accrual basis of accounting is used for the Governmental Fund Types. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on General Long-Term Debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The accrual basis of accounting is used for the Proprietary Fund Types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Federal grant funds are considered to be earned to the extent of expenditures/expenses made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned.

3. The period of availability for federal and state grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal and state project period extended 30 days beyond the federal project period ending date, in accordance with provisions in Section H, Period of Availability of Federal Funds, Part 3, OMB Compliance Supplement and the Texas Grant Management Standards.

4. The following schedules are reimbursements the County received for indirect costs incurred during the year ended September 30, 2025:

| Program Title | ALN Number | Amount |
|---|---|---|
| Women, Infants and Children (WIC) | 10.557 | $ 174,533 |
| CPS-Cities Readiness Initiative | 93.069 | 3,661 |
| Foster Care Title IV-E | 93.658 | 13,682 |
| CDC's Collaboration with Academia to Strengthen Public Health | 93.967 | 19,545 |
| Total | | $ 211,421 |

5. Indirect Cost Rate - The County has not elected to use the 15% de minimis indirect cost rate as allowed under the Uniform Guidance, Section 200.414.

KM&L
CERTIFIED PUBLIC ACCOUNTANTS

March 12, 2026

To the Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brazoria County, Texas (the "County") for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Texas Grant Management Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 17, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2025. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the County's financial statements were:

- Management's estimate of the allowance for doubtful accounts is based on historical revenues, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

- Further, management's estimate of the useful lives of capital assets is based on historical results, and an analysis of the condition of the County's capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

- The assumptions utilized in the calculation of the net pension liability are based on actuarial guidance and are provided by the Texas County and District Retirement System and are not subject to County management determination.

- The assumptions utilized in the calculation of the net OPEB liability are based on actuarial guidance and are provided by HUB International and are not subject to County management determination.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 12, 2026.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, budgetary comparison information, required pension schedules and required OPEB schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements, the Financial Data Schedules as required by the Department of Housing and Urban Development, the schedule of expenditures of federal awards, and the schedule of expenditures of state awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has 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 it.

Restriction on Use

This information is intended solely for the information and use of the Honorable County Judge, Members of Commissioners Court and management of the County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

***KM&L, LLC***

KM&L
CERTIFIED PUBLIC ACCOUNTANTS

March 12, 2026

To the Audit Committee Members
Brazoria County, Texas

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brazoria County, Texas (the "County") for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Texas Grant Management Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 17, 2025. Professional standards also require that we communicate to you the following information related to our audit.

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We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

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*Other Audit Findings or Issues*

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We were engaged to report on the combining and individual nonmajor fund financial statements, the Financial Data Schedules as required by the Department of Housing and Urban Development, the schedule of expenditures of federal awards, and the schedule of expenditures of state awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has 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 it.

Restriction on Use

This information is intended solely for the information and use of the Audit Committee Members and management of the County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

***KM&L, LLC***

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. I.2.** **3/24/2026**

Supplemental No.1 Engineering Services - Follet's Island Dune Restoration Phase 2 Project - Construction Materials Testing (CMT)

Approve the additional expenditure of $52,044.25 to Atser, LP., to perform additional Construction Material Testing "CMT" for the Follet's Island Dune Restoration Phase 2 "Project", modifying their current contract approved by the County via Court Order No. 1.13 dated May 13, 2025.

Whereas, funds for this expenditure are available from the General Land Office (GLO) Contract No. 22-198-000-D623 with Brazoria County that was approved by the County via Court Order No. H.29 dated November 18, 2025.

Further, a certified copy of this order be furnished to the County Engineer for distribution to all parties involved.

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. I.13.** **5/13/2025**

Award RFSQ #25-34 Construction Engineering and Inspection and Material Testing Services

Upon successful negotiations, approval to award “RFSQ #25-34 Construction Engineering and Inspection and Material Testing Services for Follets Island Dune Restoration Phase 2 Blue Water Highway Dunes Project” to ATSER, LP of Houston, Texas, who submitted the highest ranked responsive proposal based upon our specifications and scope of work, in the amount of $208,177.00.

In addition, expenditure for the project will utilize Senate Bill 8 (SB8) of the 87th Texas Legislature Third Session, which allocated Coronavirus State and Local Fiscal Recovery Funds (SLFRF) received by the State of Texas under the American Rescue Plan Act (ARPA) to the General Land Office (GLO) for use by the GLO.

Further, that the County Judge is authorized to sign any documents or amendments related to this agreement; and that the final documents be authorized to attach to the Minutes.

ITB #25-34 Award Summary

A total of two thousand twenty-one (2021) vendors were notified of the solicitation, which was posted in the Bonfire electronic procurement portal, as well as posted on the Electronic Business Daily (ESBD) website and advertised in the Facts. There were sixty-four (64) document takers resulting in six (6) submissions.

Upon recommendation of the evaluation committee, award “RFSQ #25-34 Construction Engineering and Inspection and Material Testing Services for Follets Island Dune Restoration Phase 2 Blue Water Highway Dunes Project” to ATSER, LP of Houston, Texas who submitted the highest ranked responsive proposal in the amount of $208,177.00.

Evaluation Committee:

Commissioner Jay Burridge, Commissioner Precinct 1
Wael Tabara, Assistant County Engineer
Bryan Frazier, Parks Director
Jessica Romero, Auditor’s Office
Natasha Stulberg, Purchasing Department (non-voting member)

**CERTIFIED COPY**
**BRAZORIA COUNTY COMMISSIONERS COURT**

**ORDER NO.H.29.** **RATIFY GENERAL LAND OFFICE CONTRACT NO. 22-198-000-D623**

The Court approves and ratifies Amendment No. 2 to General Land Office Contract No. 22-198-000-D623 pertaining to the $5,000,000.00 awarded to the County for the Follets Island Dune Restoration Project. This Amendment No. 2 revises the contract termination date to May 1, 2026.

Further, County Judge's signature is ratified and approved for Amendment No. 2.

Further, a copy of this Order be sent to Commissioner Burridge, County Engineer's Office and the Floodplain Department.

| | |
|---|---|
| **RESULT:** | **PASSED** |
| **MOVER:** | Ryan Cade |
| **SECONDER:** | David R. Linder |
| **AYES:** | Judge Sebesta Jr., Commissioner Cade, Commissioner Adams, and Commissioner Linder |

STATE OF TEXAS §

COUNTY OF BRAZORIA §

I, Joyce Hudman, Clerk County Court and Ex-Officio Clerk of the Commissioners Court of Brazoria County, Texas, do hereby certify that the foregoing is a true and correct copy of that certain:

**ORDER NO.H.29.** **RATIFY GENERAL LAND OFFICE CONTRACT NO. 22-198-000-D623**

as passed by the Commissioners Court on the 18th day of November, A.D., 2025, and as the same appear(s) in the Commissioners Court Records of Brazoria County, Texas.

**GIVEN UNDER MY HAND AND SEAL OF OFFICE, this the 19th day of November, A.D., 2025.**

JOYCE HUDMAN, Clerk County Court
and Ex-Officio Member of the Commissioners
Court of Brazoria County, Texas

**By:** C Cromeans
C. Cromeans, Deputy

Docusign Envelope ID: 07B7224F-7C98-46EC-B94A-BBE4A25A1ACD

# AMENDMENT NO. 2 TO
# GLO CONTRACT NO. 22-198-000-D623

**THE GENERAL LAND OFFICE** (the "GLO") and **BRAZORIA COUNTY** ("Local Government"), each a "Party" and collectively "the Parties" to GLO Contract No. 22-198-000-D623 (the "Contract"), desire to amend the Contract. Therefore, the parties agree as follows:

1. **SECTION 1.02 i)** is deleted in its entirety and replaced with the following:

   " i) In the event of conflicts or inconsistencies between this Contract, its Attachments, federal and state requirements, and any documents incorporated herein by reference, such conflicts or inconsistencies shall be resolved by reference to the documents in the following order of priority: all applicable laws, rules, and regulations; the signed Contract; **Attachment A**, **Attachment C**, **Attachment B,** and **Attachment D**."

2. **SECTION 1.03 a)** is deleted in its entirety and replaced with the following:

   "**1.03 PROJECT**

   a) Local Government shall maintain the number of linear feet of beach and dunes along the Bluewater Highway and Beach Access Road Five (the "Project") as agreed between the GLO and the Local Government. The GLO shall provide funding to Local Government for it to carry out the Project, as authorized by SB8."

3. **SECTION 2.01** of the Contract is amended to reflect a termination date of May 1, 2026.

4. **ATTACHMENT D** to the Contract, **WORK PLAN, BUDGET, AND MAP**, is incorporated herein in its entirety for all purposes. Any reference to "Work Plan" is hereby replaced with "Work Plan, Budget, and Map."

5. This Amendment shall be effective upon the date of last signature.

6. The terms and conditions of the Contract not amended herein shall remain in force and effect.

**SIGNATURE PAGE FOLLOWS**

Docusign Envelope ID: 07B7224F-7C98-46EC-B94A-BBE4A25A1ACD

# SIGNATURE PAGE FOR AMENDMENT NO. 2 TO GLO CONTRACT NO. 22-198-000-D623

**GENERAL LAND OFFICE**

Signed by:
Jennifer G Jones
E70CDF09B56540E...

Jennifer G. Jones

Chief Clerk and Deputy Land Commissioner

Date of execution: 11/3/2025

**BRAZORIA COUNTY**

DocuSigned by:
Matt Sebesta, Jr.
7158A8A7BC4B414...

Name: Matt Sebesta, Jr.

Title: Brazoria County Judge

Date of execution: 11/3/2025

**OGC** Initial

**PM** DS

**DIR** DS

**DGC** DS

**GC** DS

**DCC** DS

**ATTACHED TO THIS AMENDMENT:**

**ATTACHMENT D: WORK PLAN, BUDGET AND MAP**

Docusign Envelope ID: 07B7224F-7C98-46EC-B94A-BBE4A25A1ACD



# WORK PLAN, BUDGET, AND MAP

## Brazoria County SB-8 Dune Restoration Project

1. To address dune restoration along approximately 5,945 linear feet along the Right of Way of the Bluewater and Beach Access Road Five in Brazoria County, the GLO shall:
   a) Provide technical guidance to Brazoria County.
   b) Confer with Brazoria County on the location and extent of the project area/scope of work.
   c) Provide timely comments or approval of reimbursement request submittals.
   d) Participate in meetings and decision-making processes, if requested.
   e) Provide a financial point of contact.
   f) Review proof of disbursements, project update reports, and financial summary reports.
   g) Provide replenishment advances to Brazoria County, as proof of disbursements are provided and approved, up to the Total Project Cost in the budget below.
   h) Coordinate with the Office of the Governor to ensure the project and documents meet auditing standards.

2. As lead project manager Brazoria County shall:
   a) Confer and cooperate with the GLO to delineate and document the exact location and extent of the project area and any changes in scope or amendments.
   b) Consult with the GLO regarding any important meetings and decision-making processes.
   c) Apply for, hold, and maintain (if acquired) all required permits, leases, and other authorizations necessary for the project, and ensure compliance with all general and special conditions contained therein.
   d) Comply with the Dune Protection Act and continued coordination with the GLO's Beach and Dune Program.
   e) Submit to GLO a copy of all contracts under which Brazoria County will seek advanced payment or reimbursement, for allowable expenses.
   f) Provide documentation for expenditures by Brazoria County as described in the budget below.
   g) Provide the GLO with an estimated timeline for completion of the project and regular updates on project progress.
   h) Serve as the point of contact for communication with the engineering and construction contractor(s), and any other contracted entities under the terms of QPP's respective contracts. This does not restrict or preclude communication of a general nature between the GLO and Brazoria County's contracted entities during the course of the project.
   i) Serve as the source for all media advisories, inquiries, and press releases regarding the Project and advise GLO in a timely manner of any inquiries made about the Project.
   j) Provide a financial point of contact.
   k) Comply with all federal, State, and local regulations, where applicable.

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l) Provide a Cover Sheet, Project Update Report, and Financial Summary Report to the GLO, with all accompanying backup documentation required or requested as proof for disbursement requests. Submit a final project completion report summarizing all financial expenditures, deliverables received, and project timeline to the GLO upon 60 days of project closeout. The GLO will provide templates for reporting formats.

m) Submit Proof of Disbursements and Requests for Replenishment of Advanced Funds monthly, if expenditures are made during the month.

i. Disbursements for allowable expenses as described in the budget must be accompanied by a Cover Letter, Progress Update Report, and proof of any deliverables provided during the service period. Proof of Disbursements must be supported by invoices, actual receipts, cancelled checks, or such other documentation that, in the judgment of the GLO, substantiates the expenditures. A Financial Summary Form must be provided. Proof of disbursement shall be sent to the designated GLO project manager(s). Failure to comply with this requirement may, at the sole discretion of the GLO, result in a Project delay or cessation of work. Any costs incurred resulting from failure to comply with proof of disbursement requirements is the responsibility of Brazoria County.

ii. Requests for Replenishment of Advanced Funds will be allowable up to the total expected cost of the project. As Brazoria County has already been advanced $1,500,000.00, the GLO will allow replenishment of the remaining advance based on the amounts provided in the Proof of Disbursement packages. The additional amount to be advanced shall not exceed total additional contractual costs supplied to the GLO or as laid out in the final budget less the original advance amount of $1,500,000.00.

iii. Return any remaining advanced funds in Brazoria County's possession to GLO no later than 60 days after the completion of the project or May 1, 2026, whichever date comes first.

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# BUDGET
## Brazoria County SB-8 Dune Restoration Project

| CONTRACTUAL | AMOUNT |
|---|---|
| Final design, bid assistance, construction oversight, and construction of dune restoration in Brazoria County | $5,000,000.00 |
| **TOTAL PROJECT COST NOT TO EXCEED** | **$5,000,000.00** |

## COST SHARING SUMMARY

**Any additional costs beyond the original advance of $1,500,000.00 and replenishment of funds of $1,178,157.50 will be completed through reimbursement requests to the GLO from Brazoria County in an amount not to exceed $5,000,000.00.*

| Description | Contractor | Amount |
|---|---|---|
| In-house Labor | Brazoria County Engineers | $125,000.00 |
| Grant Administrator | Carr, Riggs and Ingram, LLC | $225,000.00 |
| Engineer | DE Corp | $493,232.50 |
| Engineer | Atser, LP. | $260,221.25 |
| Construction Contractor | RES, LLC. | $1,574,703.75 |
| | **Total:** | $2,678,157.50 |
| | **Brazoria County Advanced Funds:** | $1,500,000.00* |
| | ***Available Replenishment of Advanced Funds:** | $1,178,157.50 |

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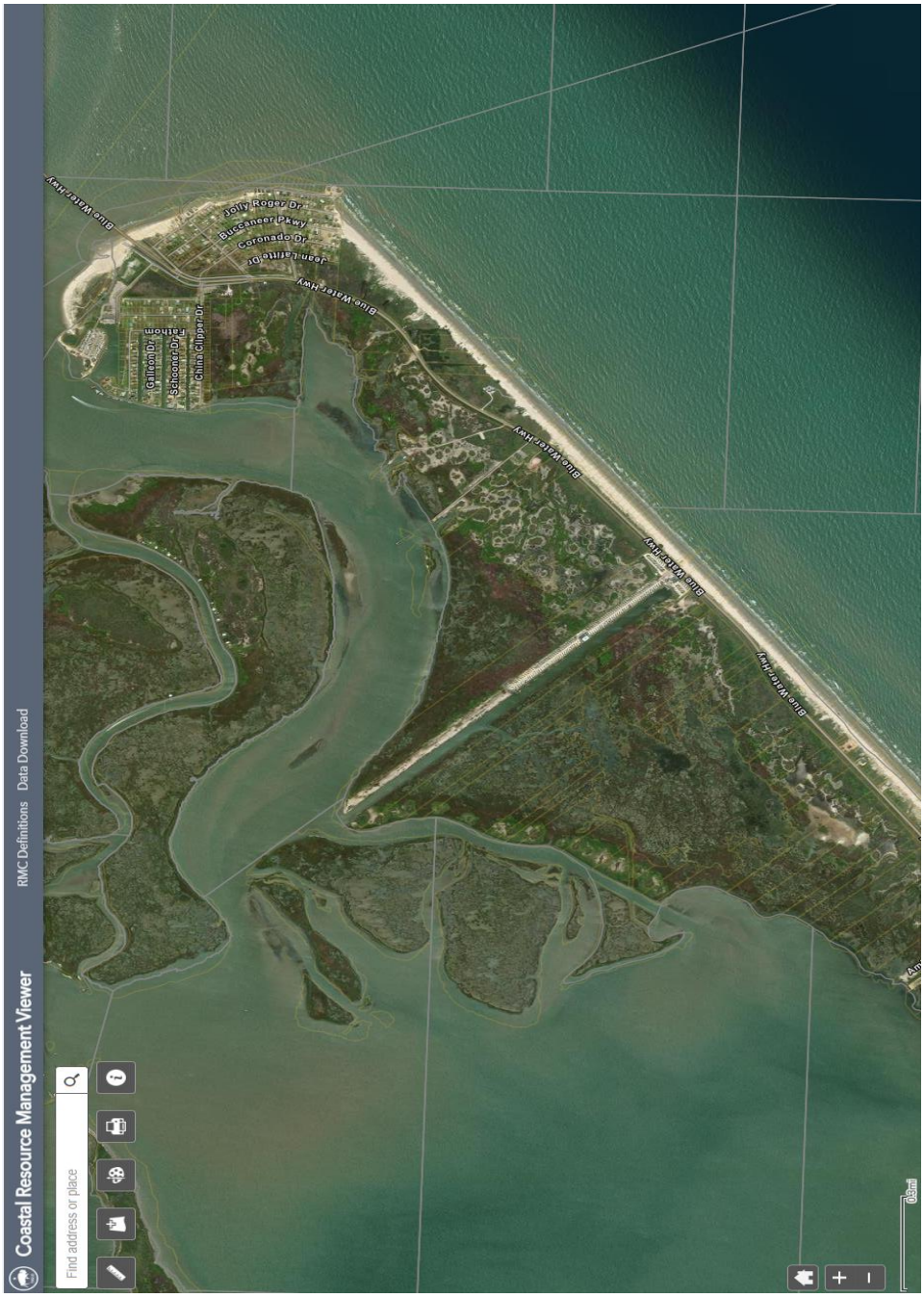
# MAP
## Brazoria County SB-8 Dune Restoration Project



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# SUPPORTING DOCUMENTS

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# TEXAS GENERAL LAND OFFICE
## DRAFTING REQUEST FORM

You are listed as a Project Manager for a Base Grant that is either expiring or the Contract Management Division (CMD) has been asked to initiate an amendment on. Please select one of the following options:

☐ Option 1: Approved to Expire ☑ Option 2: Amendment Required

***If Option 1:***
Thank you! You may now save this document and return it to the assigned Contract Manager. Please send it by replying to the original email, so that the document is brought back into CMD's Contract Lifecycle Management (CLM) system.

***If Option 2:***
Please complete the information in the highlighted sections below and review the data on the final page for any necessary changes to CMD's data. Once complete, please save this document and return it to the assigned Contract Manager. Please send it by selecting Reply All in a reply to the original email so that the document will be brought back into CLM and the Contract Manager will be notified.

## Amendment Information

Please provide the information listed below.

### 1. PM Information

Please Provide the Name of the Person Preparing this form below:

Name: _____Kelly Brooks_____

Title: _____CEPRA Program Manager_____

Date: _____9.26.2025_____

### 2. Reason for the amendment:

| |
|---|
| Provide a brief description of what specifically needs changed: |
| Adjusting scope of linear footage to increase. Still below max amount approved by Legislature. Add finalized Work Plan, Budget, and Map as Attachment D. Decrease expiration date. |
| Provide a brief reason why the change is necessary: |
| Contract states that any changes must be made via amendment past the 1.5 million advance |

### 3. If adding or changing time, complete this information:

| | |
|---|---|
| What is the new termination date? | 5.01.2026 |
| Provide an explanation as to why the current termination date cannot be met: | |
| Need to reduce the current termination date from 12.31.2026 to 5.01.2026 due to requirements FINMAN GLO has with Office of Governor | |
| Provide a brief plan that assures the contract can be completed by the requested termination date: | |

Brazoria County is currently in construction and will have finalized in time to meet new deadline

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## *4.* If amending the dollar value, complete this information:

| | | |
|---|---|---|
| Requisition Number: | | |
| Current Dollar Value: | $5,000,000.00 | A |
| Change of Funds: | | B |

Add the values from A and B. Insert new value below.

| | |
|---|---|
| New Total (A+B): | |

Divide B by A and then multiply by 100. Insert percentage below.

| | |
|---|---|
| Percent of Change: | |

Percent of change is greater than 10%, place an x in the box that best represents the reason for the change.

| | | | |
|---|---|---|---|
| | Extension/Renewal of contract based on agency convenience | | Extension of contract schedule due to VENDOR non-performance |
| | Force Majeure/Act of God | | Request by VENDOR with scope increase |
| | Accommodate changes in third party (State/Federal) standards | | Error/Omission in Original Design caused by AGENCY |
| | Request by AGENCY with scope increase | | Error/Omission in Original Design caused by NEITHER |
| | Request by AGENCY without scope increase | | Error/Omission in Original Design caused by VENDOR |
| | Request by AGENCY to Update/Enhance Technology | | Other/Not Applicable - Data Entry Collection |
| | Other/Not Applicable - Legislative Allocation | | Other/Not Applicable - Subrecipient Allocation |

(Note: CMD reserves the right to, following discussions with the PM, modify the selected reason code.)

## *5.* Review Data

| |
|---|
| Please review the data on page 3 and notate any necessary changes below: |
| |
| |

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## CLM Data Validation

### CONTRACT DATA

Division Name: ***Coastal Protection***

Contract Number: ***22-198-000-D623***

Work Order Number: D623

Program Area Project Number: Beach Dune

Current Expiration: 12/31/2026

Current Value: $5,000,000.00

Is insurance Required: Self-Insurance by Governmental Units, Chapter 2259 Tex. Gov't. Code

Insurance Expires: 01/01/1900

Was retainage required? No

If yes, the percentage required: 0%

Does this use Federal funds? Yes

Federal Award Number(s): 2021-CS-2017

CFDA(s): 21.027 Coronavirus State Fiscal Recovery Fund

Research and Development? No

Was a Notice to Proceed (NTP) required? No

Date it was issued:

Purchase Order Number(s): EP021218;EP021780;021780

### COMPANY DATA

Vendor or Subrecipient Name: Brazoria County

Address: 111 East Locust Street.

City: Angleton State: Texas Zip: 77515-4664

Phone Number: (***979***) 849-5711

Website: http://brazoriacountytx.gov/home

Texas Identification Number: 17460000445 UEID: N1GLHP8EWHD9 Cage: 3ZKW6

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External Project Manager Name: Susan Serrano

Email: sserano@brazoriacountytx.gov

Phone:

---

Signatory Name: Matt Sebesta, Jr.

Email: Matts@brazoria-county.com

Phone: (***979***) 849-1200

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**From:** Sandra Radosavljevic
**To:** Kelly Brooks
**Subject:** RE: 22-198-000-D623 A2
**Date:** Tuesday, September 30, 2025 9:45:00 AM
**Attachments:** image002.png

---

I'm working on your request for A2 to D623 and need some help:

The Attachment A budget shows a NTE of $2,678,157.50 while the contract shows NTE as $5M:

a) Subject to the terms and conditions of this Contract, the GLO shall issue the Subaward to Local Government, in an amount not to exceed $5,000,000.00, payable as an initial advance installment of $1,500,000.00 (the "Initial Installment") and thereafter as reimbursements of allowable expenses incurred by Local Government.

The budget needs to account for the full $5M even though it will be paid in installments – or we need to amend the contract to lower the NTE.

I revised the Att A to incorporate the map from the county as you asked. Please review and let me know. Also, please revise the budget before returning it to me.

Thanks, Sandra

---

**From:** Sandra Radosavljevic
**Sent:** Friday, September 26, 2025 3:17 PM
**To:** Kelly Brooks <Kelly.Brooks@glo.texas.gov>
**Subject:** RE: DRF 22-198-000-D623 A2

Thanks for the DRF. The RIS on the other email was an old version, from Kevin for A1. I need one to request /describe the changes needed for A2 please.

---

**From:** Kelly Brooks <Kelly.Brooks@glo.texas.gov>
**Sent:** Friday, September 26, 2025 2:29 PM
**To:** Sandra Radosavljevic (Texas General Land Office (GLO)) <m-4gtasa4a6xdokxcx6lgr7f62ecipf4blz7uzxp5srzpsuzkuwana@app1mail.novatuscontracts.com>
**Cc:** Sandra Radosavljevic <Sandra.Radosavljevic@GLO.TEXAS.GOV>
**Subject:** RE: DRF 22-198-000-D623 A2

Here you go Sandra. I thought I provided the RIS with the other docs?
==========
**From:** Kelly Brooks Kelly.Brooks@glo.texas.gov
**Sent:** Thursday, September 25, 2025 3:23 PM
**To:** Sandra Radosavljevic Sandra.Radosavljevic@GLO.TEXAS.GOV
**Subject:** Brazoria County RUSH SB8 Project Amendment Workplan Revision Amendment #1

Sandra,
Please see the attached workplan revision for the SB8 Brazoria County Dune Restoration Project. I

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would prefer to use their sketch provided for the project area and remove mine if possible. This method of replenishing their advanced funds has been approved by Exec.
K

==========

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**From:** Sandra Radosavljevic
**To:** Traci Cotton; Jeff Fazio
**Subject:** RE: Upcoming RUSH Request [ 22-198-000-D623 A2 ]
**Date:** Friday, August 22, 2025 8:39:28 AM
**Attachments:** image001.png

Good morning – clarification on the situation:

- GLO received $5M in funds from the Legislature, to reimburse Brazoria County for work repairing and maintaining beach, dunes, and a beach access road.
- The subrecipient agreement (D623) specifies “approximately 4,600 feet” in two places.
- The project is ongoing and is under budget.
- The county wants to maximize the benefit from the allocated funds, by extending the work zone.
- The contractor is on site and anticipates completing the current number of feet by 8/31/25.
- The County wants an amendment to change the “approximate” number of feet to “number of feet agreed to by GLO and Brazoria County.” This will provide flexibility to fully expend the allocated funds, and maximize the benefits of the project.
- The contractor will demobilize shortly after the current 4,600 feet of work is completed, unless there is an amendment. If de-mob occurs, the County will incur a new mobilization and second demobilization fee in the future.

The Coastal PM said she hasn’t received everything necessary from the County, but I’m ready to task forward the amendment (for Rush processing) as soon as the submittal is provided.

I will leave the amendment assigned to Jeff, as noted below. Please let me know if you have any questions regarding the above.

Best Regards, Sandra

**From:** Traci Cotton <Traci.Cotton@glo.texas.gov>
**Sent:** Thursday, August 21, 2025 2:43 PM
**To:** Jeff Fazio <Jeff.Fazio@glo.texas.gov>
**Cc:** Sandra Radosavljevic <Sandra.Radosavljevic@GLO.TEXAS.GOV>
**Subject:** RE: Upcoming RUSH Request [ 22-198-000-D623 A2 ]

Got it – & that stumped me as well – I think it is like instead of vendor laying 5 feet of sand, the amendment will call for vendor laying 10 feet of sand.

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Traci Cotton | Attorney | General Law
Office of General Counsel | Texas General Land Office
Phone: (512) 463-6555 | Email: traci.cotton@glo.texas.gov

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**From:** Jeff Fazio <Jeff.Fazio@glo.texas.gov>
**Sent:** Thursday, August 21, 2025 2:34 PM
**To:** Traci Cotton <Traci.Cotton@glo.texas.gov>
**Cc:** Sandra Radosavljevic <Sandra.Radosavljevic@GLO.TEXAS.GOV>
**Subject:** RE: Upcoming RUSH Request [ 22-198-000-D623 A2 ]

No, I'll keep it – you have plenty on your plate.

I don't understand what "distance of the work" means below. This is not a change to a Deliverable due date, right? Because that would not require an amendment.

**Jeffrey D. Fazio**
General Law & Employment Attorney
Office of General Counsel
Texas General Land Office | Commissioner Dawn Buckingham, M.D.
Office: (512) 463-5232

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**From:** Traci Cotton <Traci.Cotton@glo.texas.gov>
**Sent:** Thursday, August 21, 2025 2:08 PM
**To:** Jeff Fazio <Jeff.Fazio@glo.texas.gov>
**Cc:** Sandra Radosavljevic <Sandra.Radosavljevic@GLO.TEXAS.GOV>
**Subject:** FW: Upcoming RUSH Request [ 22-198-000-D623 A2 ]
**Importance:** High

This will be a rush amendment when it gets to OGC in the flow. Do you want Sandra to

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assign to me or you?

Traci Cotton | Attorney | General Law
Office of General Counsel | Texas General Land Office
Phone: (512) 463-6555 | Email: traci.cotton@glo.texas.gov

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**From:** Julie McEntire <Julie.McEntire@GLO.TEXAS.GOV>
**Sent:** Friday, August 15, 2025 9:37 AM
**To:** Sandra Radosavljevic <Sandra.Radosavljevic@GLO.TEXAS.GOV>; Traci Cotton <Traci.Cotton@glo.texas.gov>
**Cc:** Kelly Brooks <Kelly.Brooks@glo.texas.gov>; Clay Sebek <clay.sebek@glo.texas.gov>
**Subject:** RE: Upcoming RUSH Request [ 22-198-000-D623 A2 ]

Thanks Sandra! We'll get this rolling once Kelly gets what she needs from the project partner.

Julie McEntire
Director, Grant Programs
Texas General Land Office
512-475-0216
Julie.mcentire@glo.texas.gov
Commissioner Dawn Buckingham, M.D.

---

**From:** Sandra Radosavljevic <Sandra.Radosavljevic@GLO.TEXAS.GOV>
**Sent:** Friday, August 15, 2025 7:59 AM
**To:** Julie McEntire <Julie.McEntire@GLO.TEXAS.GOV>; Traci Cotton <Traci.Cotton@glo.texas.gov>
**Cc:** Kelly Brooks <Kelly.Brooks@glo.texas.gov>; Clay Sebek <clay.sebek@glo.texas.gov>
**Subject:** RE: Upcoming RUSH Request [ 22-198-000-D623 A2 ]

Good Morning Julie – I've created the CLM record and sent Kelly a DRF for 22-198-000-D623 A2.
I understand this will amend the distance of the work, not the length of time for the contract or the NTE.
This email is Coastal's Rush request, so no need for anything additional related to that.
I'm ready to process as a rush, as soon as I get the amendment documents.

Traci – this is currently assigned to Jeff Fazio (as part of the auto-transfer from Andres earlier this FY). Please let me know if A2 should route to you instead.

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Thanks, Sandra

---

**From:** Julie McEntire <Julie.McEntire@GLO.TEXAS.GOV>
**Sent:** Thursday, August 14, 2025 2:57 PM
**To:** Sandra Radosavljevic <Sandra.Radosavljevic@GLO.TEXAS.GOV>; Clay Sebek <clay.sebek@glo.texas.gov>; Traci Cotton <Traci.Cotton@glo.texas.gov>
**Cc:** Kelly Brooks <Kelly.Brooks@glo.texas.gov>
**Subject:** Upcoming RUSH Request

Hi Sandra, Clay, and Traci,

I know it's a crazy time of the year, but I wanted to give you a heads up that a RUSH request will be coming to you soon. This one will be for 22-198-000-D623 with Brazoria County. They need to extend the length of their project and our GLO contract says all material changes can only be made by amendment. They are mobilized and working now so the amendment is needed to ensure they don't incur unnecessary mob/demob costs. Kelly will be sending over the amendment documents as soon as she receives them from the County.

Let me know if you have any questions.

Thanks,
Julie McEntire
Director, Grant Programs
Texas General Land Office
512-475-0216
Julie.mcentire@glo.texas.gov
Commissioner Dawn Buckingham, M.D.

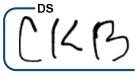
## Certificate Of Completion

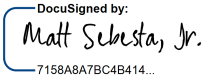
Envelope Id: 07B7224F-7C98-46EC-B94A-BBE4A25A1ACD
Status: Completed
Subject: RUSH $0 Amendment No. 2: 22-198-000-D623 Brazoria County (Texas GLO)
Source Envelope:
Document Pages: 17
Signatures: 2
Certificate Pages: 5
Initials: 6
AutoNav: Enabled
EnvelopeId Stamping: Enabled
Time Zone: (UTC-06:00) Central Time (US & Canada)

Envelope Originator:
Adrianna Segura
1700 Congress Ave
Austin, TX 78701
adrianna.segura@glo.texas.gov
IP Address: 136.226.12.62

## Record Tracking

Status: Original
10/28/2025 7:09:22 AM
Holder: Adrianna Segura
adrianna.segura@glo.texas.gov
Location: DocuSign

| Signer Events | Signature | Timestamp |
|---|---|---|
| Jeff Fazio<br>Jeff.Fazio@glo.texas.gov<br>General Law Attorney<br>Security Level: Email, Account Authentication (None) | Initial<br> <br>Signature Adoption: Pre-selected Style<br>Using IP Address: 136.226.12.187 | Sent: 10/28/2025 11:19:02 AM<br>Viewed: 10/28/2025 12:29:38 PM<br>Signed: 10/28/2025 12:49:31 PM |
| **Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | | |
| Kelly Brooks<br>kelly.brooks@glo.texas.gov<br>Project Manager<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None) | DS<br>  <br>Signature Adoption: Drawn on Device<br>Using IP Address: 136.226.13.52 | Sent: 10/28/2025 12:49:33 PM<br>Viewed: 10/28/2025 1:02:38 PM<br>Signed: 10/28/2025 1:02:47 PM |
| **Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | | |
| Julie McEntire<br>Julie.McEntire@glo.texas.gov<br>Director of Grant Programs<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None) | DS<br> <br>Signature Adoption: Drawn on Device<br>Using IP Address: 136.226.20.91 | Sent: 10/28/2025 1:02:51 PM<br>Viewed: 10/28/2025 1:46:40 PM<br>Signed: 10/28/2025 1:47:16 PM |
| **Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | | |
| Marc Barenblat<br>marc.barenblat@glo.texas.gov<br>Deputy General Counsel<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None) | DS<br> <br>Signature Adoption: Pre-selected Style<br>Using IP Address: 136.226.12.179 | Sent: 10/28/2025 1:47:20 PM<br>Viewed: 10/28/2025 2:08:58 PM<br>Signed: 10/28/2025 2:13:32 PM |
| **Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | | |

| Signer Events | Signature | Timestamp |
|---|---|---|
| Jeff Gordon<br>jeff.gordon@glo.texas.gov<br>General Counsel<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br><br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | DS<br> <br><br>Signature Adoption: Pre-selected Style<br>Using IP Address: 204.65.210.242 | Sent: 10/28/2025 2:13:34 PM<br>Viewed: 10/28/2025 4:18:23 PM<br>Signed: 10/28/2025 4:18:30 PM |
| Adrian Piloto<br>adrian.piloto@glo.texas.gov<br>Senior Deputy Director<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br><br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | DS<br> <br><br>Signature Adoption: Pre-selected Style<br>Using IP Address: 136.226.12.54 | Sent: 10/28/2025 4:18:32 PM<br>Viewed: 10/28/2025 5:19:20 PM<br>Signed: 10/28/2025 5:19:49 PM |
| Matt Sebesta, Jr.<br>matts@brazoria-county.com<br>Brazoria County Judge<br>Security Level: Email, Account Authentication (None)<br><br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | DocuSigned by:<br>  <br>7158A8A7BC4B414...<br><br>Signature Adoption: Pre-selected Style<br>Using IP Address: 50.172.191.14 | Sent: 10/28/2025 5:19:52 PM<br>Resent: 10/30/2025 2:37:13 PM<br>Viewed: 11/3/2025 9:47:43 AM<br>Signed: 11/3/2025 9:47:55 AM |
| Jennifer G Jones<br>jennifer.jones@glo.texas.gov<br>Chief Clerk<br>Security Level: Email, Account Authentication (None)<br><br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | Signed by:<br> <br>E70CDF09B56540E...<br><br>Signature Adoption: Pre-selected Style<br>Using IP Address: 204.65.210.200 | Sent: 11/3/2025 9:47:58 AM<br>Viewed: 11/3/2025 10:21:00 AM<br>Signed: 11/3/2025 10:22:26 AM |

| In Person Signer Events | Signature | Timestamp |
|---|---|---|

| Editor Delivery Events | Status | Timestamp |
|---|---|---|

| Agent Delivery Events | Status | Timestamp |
|---|---|---|

| Intermediary Delivery Events | Status | Timestamp |
|---|---|---|

| Certified Delivery Events | Status | Timestamp |
|---|---|---|

| Carbon Copy Events | Status | Timestamp |
|---|---|---|
| Lance White<br>lance.white@glo.texas.gov<br>Manager, Contracts Management Division<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 7:35:20 AM |

| Carbon Copy Events | Status | Timestamp |
|---|---|---|
| CMD Drafting Requests<br>draftingrequests@GLO.TEXAS.GOV<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 7:35:19 AM |
| Kelly McBride<br>kelly.mcbride@glo.texas.gov<br>Director of CMD<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 7:35:20 AM |
| Adrianna Segura<br>adrianna.segura@glo.texas.gov<br>Contract Specialist IV<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 7:35:20 AM |
| Clay Sebek<br>clay.sebek@glo.texas.gov<br>Team Lead, General Contracts, CTCM, CTCD<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 7:35:20 AM<br>Resent: 10/28/2025 11:19:00 AM |
| Andrea Walmus<br>Andrea.Walmus@glo.texas.gov<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 1:02:49 PM |
| Yolanda Moten<br>Yolanda.Moten@glo.texas.gov<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 1:02:50 PM |
| Angela Sunley<br>angela.sunley@glo.texas.gov<br>Sr. Director<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 1:47:18 PM<br>Viewed: 10/28/2025 1:49:31 PM |

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| David Green<br>david.green@glo.texas.gov<br>Legal Services<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 1:47:19 PM<br>Viewed: 10/28/2025 1:47:51 PM |
| Susan Serrano<br>sserano@brazoriacountytx.gov<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 5:19:51 PM |
| HUB<br>HUB@glo.texas.gov<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 11/3/2025 10:22:28 AM |
| Payton Ray<br>payton.ray@glo.texas.gov<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 11/3/2025 10:22:29 AM |
| Thao Linh Phan<br>Linh.Phan@glo.texas.gov<br>Purchaser CTCD, CTCM<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 11/3/2025 10:22:30 AM |

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| Notary Events | Signature | Timestamp |
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| Envelope Summary Events | Status | Timestamps |
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| Certified Delivered | Security Checked | 11/3/2025 10:21:00 AM |
| Signing Complete | Security Checked | 11/3/2025 10:22:26 AM |
| Completed | Security Checked | 11/3/2025 10:22:30 AM |

| Payment Events | Status | Timestamps |
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# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. H.29.** **11/18/2025**

Ratify General Land Office Contract No. 22-198-000-D623

The Court approves and ratifies Amendment No. 2 to General Land Office Contract No. 22-198-000-D623 pertaining to the $5,000,000.00 awarded to the County for the Follets Island Dune Restoration Project. This Amendment No. 2 revises the contract termination date to May 1, 2026.

Further, County Judge's signature is ratified and approved for Amendment No. 2.

Further, a copy of this Order be sent to Commissioner Burridge, County Engineer's Office and the Floodplain Department.

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. I.3.** **3/24/2026**

Pavement Condition Assessment Pilot Project

Approve the expenditure of $21,200.00 to DareeSoft North America, Inc., to perform Pavement Condition Assessment on all Brazoria County roadways “Project”; and

Whereas, the attached Contract identifies all the services for the Project; and

Whereas, funds for this expenditure are available via the 2026 Road & Bridge Budget.

Further, that the County Judge or his designee be authorized to sign the attached Contract and that a certified copy of this order be furnished to the County Engineer for distribution to all parties involved.

# RiaaS Road Assessment Pilot Proposal

## 3-Month Pilot Project

## Brazoria County, Texas

*Prepared by:*
*Dareesoft North America Inc.*

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### Table of Contents

1. Executive Summary
2. Problem & Current Industry Limitations
3. Solution Overview: Road Monitor Platform
4. Pilot Objectives
5. Scope of Work
6. Technical Approach
7. Implementation Plan & Timeline
8. Roles & Responsibilities
9. Deliverables
10. Budget
11. Post-Pilot Options
12. Conclusion & Next Steps

## 1. Executive Summary

Brazoria County is seeking more rapid, frequent, and accurate methods to perform Pavement Condition Assessment—a critical component of roadway maintenance and long-term asset planning. Traditional assessment methods rely on highly expensive line-scan systems and specialized inspection vehicles, limiting assessments to **once per year** or, in many regions, **once every two to three years**. Because pavement conditions can deteriorate within days, weeks, or months, low-frequency assessment is insufficient for timely and data-driven decision-making.

Dareesoft proposes a 3-month pilot utilizing the **Road Monitor platform**, a rapid AI-driven pavement assessment system that operates on regular County vehicles. Road Monitor automatically detects **potholes, cracks, debris, and rutting**, while also capturing high-resolution imagery, generating GIS-based distress maps, and producing IRI and RRA (Rapid Road Assessment) indicators.

As part of this pilot, Dareesoft will develop a **customized rutting severity model** tailored to Brazoria County's own definitions and integrate it into the Road Monitor platform.

With four ARA-30 devices deployed across the County's Operations Centers, Dareesoft will deliver **continuous, real-time road condition data** throughout the pilot—allowing the County to observe pavement condition fluctuations on a daily, weekly, or monthly basis instead of relying on annual inspections.

## 2. Problem & Current Industry Limitations

The challenges faced by Brazoria County reflect limitations in the **entire pavement inspection industry**, not specific issues with the County.

**Key Limitations of Traditional Pavement Assessment**

**1. Extremely high equipment cost**
Traditional pavement inspection requires specialized vehicles equipped with laser line scanners and multi-camera hardware, costing hundreds of thousands of dollars. This restricts inspection frequency.

**2. Low-frequency assessments**
Most agencies assess pavement conditions annually or once every 2–3 years, which is too infrequent to capture rapid deterioration.

**3. Lack of progressive visibility**
Potholes, cracks, debris, and rutting can form or worsen quickly. Traditional inspections cannot track short-term condition changes.

**4. Reduced responsiveness**
Maintenance prioritization often relies on outdated assessments, making budget allocation less precise.

Agencies increasingly require **continuous, high-frequency, and objective** Pavement Condition Assessment. Road Monitor directly addresses these needs.

## 3. Solution Overview: Road Monitor Platform

Road Monitor is a fully integrated, AI-powered platform engineered for **Rapid Condition Assessment**. It enables consistent, automated evaluation of roadway surfaces using ordinary fleet vehicles.

**Core Capabilities**

- Automated detection of:
    - Potholes
    - Cracks
    - Debris
    - Rutting (customized for Brazoria County)
- High-resolution images every 5 meters
- Continuous pavement condition updates (daily, weekly, monthly)
- IRI and RRA calculation
- GIS-based visualization of roadway distress
- Virtual drive-through inspection
- Fully compatible with County GIS systems

As part of this pilot, rutting detection will be enhanced and incorporated into the Road Monitor workflow based on Brazoria County's preferred severity criteria.

## 4. Pilot Objectives

**Technical Objectives**

- Deploy Road Monitor across four County vehicles
- Automate detection of four major distresses
- Provide high-frequency, real-time road condition updates
- Deliver high-resolution roadway imagery
- Provide IRI and RRA indicators via the platform

**Rutting Customization Objective**

- Rutting detection is already technically feasible
- Severity levels differ across jurisdictions
- This pilot will establish **Brazoria County's rutting severity definition**, which will be trained into the AI model and integrated into Road Monitor

**Operational Objectives**

- Collect continuous data during normal County vehicle routes
- Provide training and operational support
- Conduct weekly governance and refinement meetings

**Strategic Objectives**

- Build a continuous pavement monitoring framework
- Improve maintenance prioritization and funding allocation
- Reduce dependence on low-frequency, high-cost inspections

## 5. Scope of Work

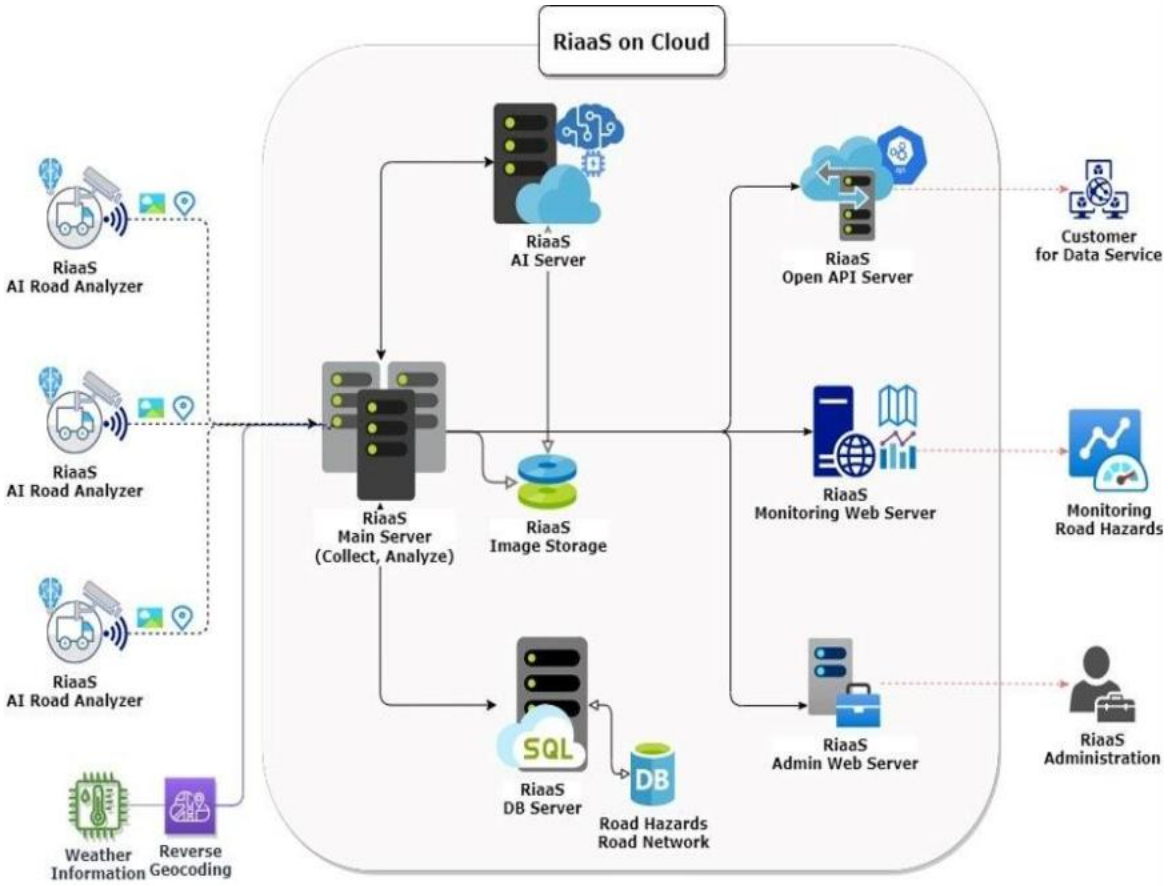
Dareesoft will deliver the following project components:

- Provide four ARA-30 AI Road Analyzer units
- Deploy Road Monitor platform for full pilot duration
- Enable automated detection of:
    - Potholes
    - Cracks
    - Debris
    - Rutting (customized for Brazoria County)
- Calibrate rutting severity according to County standards
- Provide real-time condition scores with RRA
- Deliver GIS-ready layers throughout pilot
- Weekly review meetings
- Technical support and operational monitoring
- Scale-up recommendations

## 6. Technical Approach

### 6.1 Data Collection

- During the pilot, ARA-30 devices installed on regular County vehicles will continuously collect pavement images and GPS-based location data as the vehicles follow their normal daily routes. The devices capture high-resolution images approximately every five meters and upload them to Road Monitor either in real time or through delayed transmission depending on coverage. Basic on-device filtering ensures that only clear, usable images are processed. This rapid collection method allows the County to gather pavement condition data daily—without deploying any specialized inspection vehicles.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Weather
Information
Reverse
Geocoding
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RiaaS
Monitoring Web Server
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for Data Service
Monitoring
Road Hazards
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Administration

### 6.2 Pavement Analysis

- All collected data is analyzed through the Road Monitor platform, which automatically detects potholes, cracks, debris, and rutting. The platform produces real-time pavement condition updates that reflect day-to-day changes and provides supporting indicators such as IRI (International Roughness Index) and RRA (Rapid Road Assessment). Results are presented through an interactive GIS-based map and image viewer, enabling County staff to quickly review conditions or visually verify segments through a virtual drive-through interface.

### 6.3 Rutting Model Integration

- The pilot will include the development of a rutting severity scale that reflects Brazoria County's own standards. While rutting detection is already supported, the County-specific severity definitions will be trained and refined throughout the pilot using local examples. Once validated, the customized severity model will be fully integrated into Road Monitor so that rutting scores align with the County's pavement management criteria.

### 6.4 GIS Integration

- RoadMonitor is designed to integrate seamlessly with Brazoria County's existing GIS environment. If the County already uses a specific asset management platform or GIS-based system, Road Monitor can interface with those workflows by aligning distress information and pavement condition outputs to the County's provided shapefiles and roadway segmentation. All condition data, mapping layers, and distress results can be synchronized with the County's GIS platform, enabling staff to continue working within familiar tools while accessing up-to-date pavement condition information generated through the pilot.

## 7. Implementation Plan & Timeline

**Phase 1 (Weeks 1–2): Kickoff, Setup, and Initial Operation**

- Kickoff session with County staff
- Installation of four ARA-30 units
- Training on device usage and platform workflows
- Initial data capture and rutting calibration
- Begin daily pavement condition updates

**Phase 2 (Weeks 3–10): Continuous Monitoring & Model Refinement**

- Continuous daily scanning via County vehicle operations
- Automatic daily/weekly pavement condition updates
- Iterative refinement of rutting severity model
- Weekly governance meetings with County
- Continuous availability of updated distress maps

**Phase 3 (Weeks 11–12): Operational Wrap-Up & Scale-Up Recommendations**

- Continued real-time pavement monitoring
- Validation of the customized rutting severity model
- Summary of operational learnings
- Recommendations for County-wide scale-up
- End-of-pilot review with County leadership

## 8. Roles & Responsibilities

**Brazoria County Responsibilities**

- **Provide vehicles and information for installation**
  County will assign four vehicles suitable for ARA-30 installation.
- **Provide shapefiles and GIS files**
  Ensures seamless integration and route segmentation.
- **Identify rutting hotspots**
  Helps accelerate severity calibration.
- **Participate in weekly review meetings**
  To refine the model and align operational needs.
- **Support regular vehicle operations**
  Daily routes enable continuous pavement data collection.

**Dareesoft Responsibilities**

- **Install and configure devices**
  Full installation, calibration, and testing on County vehicles.
- **Configure Road Monitor platform**
  Set up County routes, GIS layers, and user accounts.

- **Provide staff training**
  Includes device handling, workflow, and dashboard usage.
- **Conduct flexible customization**
  Tailor rutting severity model and platform settings to County needs.
- **Deliver continuous pavement condition updates**
  Daily and weekly distress maps available on the platform.
- **Provide ongoing technical support**
  Troubleshooting, data validation, and proactive monitoring.
- **Provide scale-up recommendations**
  Support County in planning potential full deployment.

## 9. Deliverables

**Platform Deliverables**

- Full access to Road Monitor platform
- Four fully installed ARA-30 units
- Continuous automated detection (potholes, cracks, debris, rutting)
- Continuous high-resolution image capture

**Data & Visualization Deliverables**

- Real-time distress maps updated daily/weekly
- Real-time IRI & RRA values through the platform
- GIS integration automatically updated

**Support Deliverables**

- Weekly review meetings
- Continuous technical support
- Flexible customization based on County feedback
- Scale-up recommendation package

## 10. Budget

**Total Fixed Cost: USD 20,000.00**

**Includes:**

- **Four ARA-30 devices (3-month duration)**
- **Road Monitor platform**
- **Customized rutting severity modeling**
- **Weekly governance**
- **Technical support**
- **GIS integration**
- **End-of-pilot recommendations**

**No additional or hidden fees.**

## 11. Post-Pilot Options

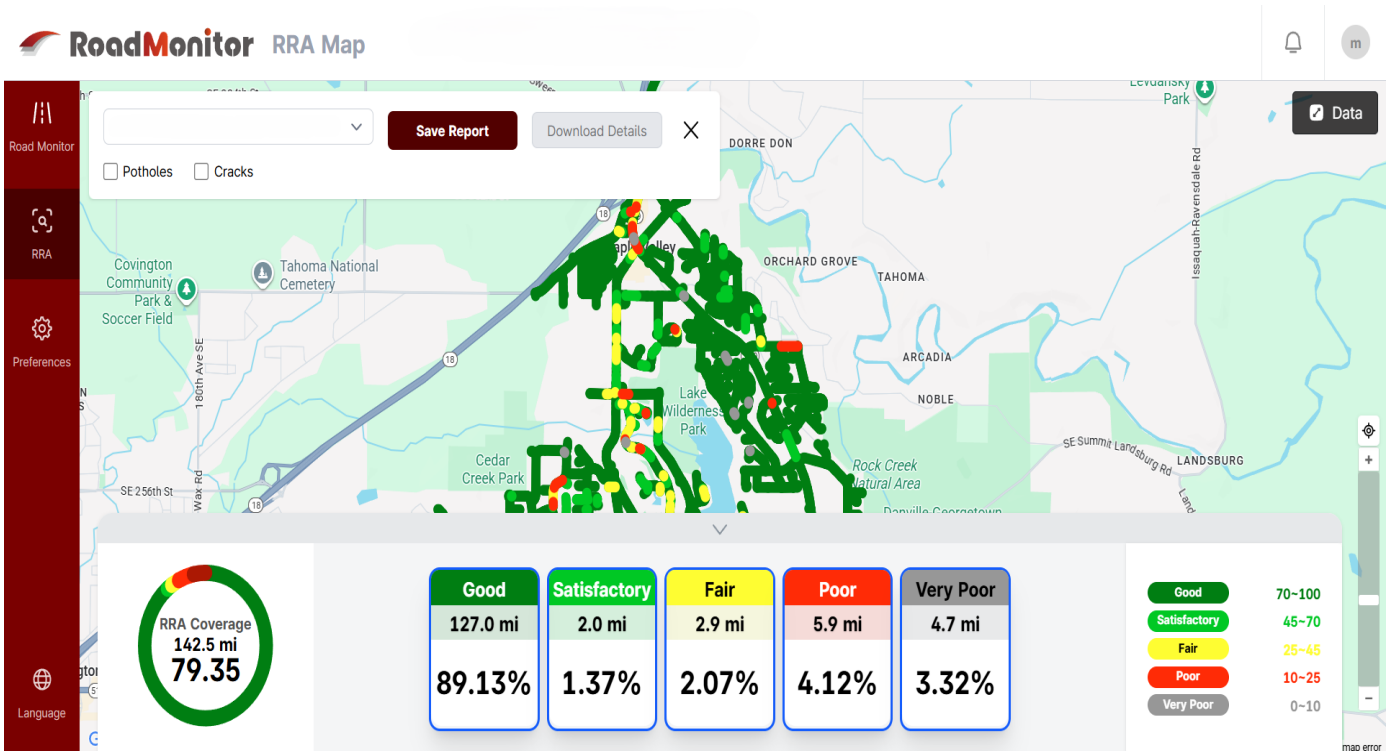
- County-wide Road Monitor deployment
- Integration with Work Order Management systems – RoadKeeper
- Multi-year subscription plans

## 12. Conclusion & Next Steps

Road Monitor enables Brazoria County to transition from annual or multi-year pavement assessments to **continuous, real-time Road Condition Monitoring**—improving accuracy, responsiveness, and long-term asset planning.

**Next Steps**

1. Confirm pilot project agreement
2. Provide vehicle list (Model, Car Power Socket Availabilities)
3. Provide GIS shapefiles
4. Identify rutting hotspots
5. Finalize agreement and schedule kickoff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Lake Wilderness Park
Cedar Creek Park
Rock Creek Natural Area
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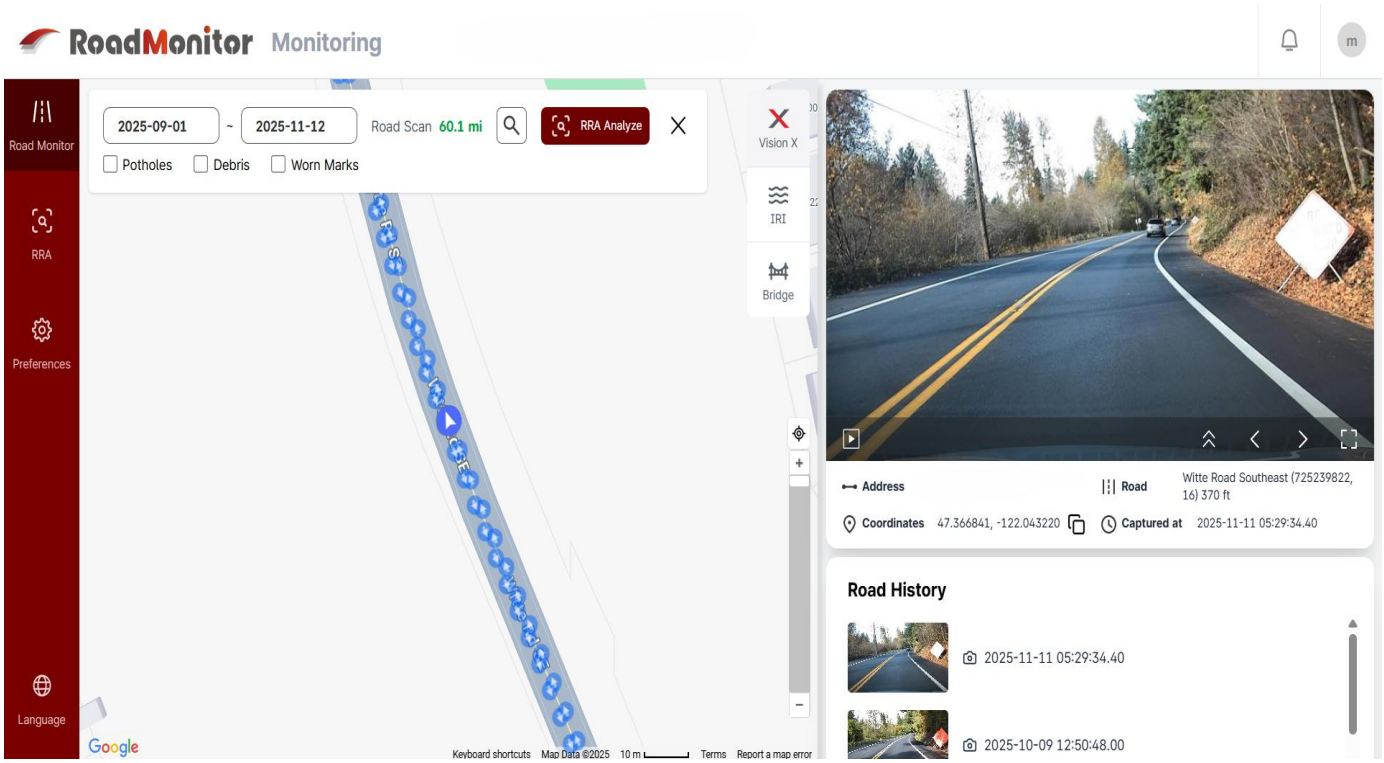
Satisfactory 45~70
Fair 25~45
Poor 10~25
Very Poor 0~10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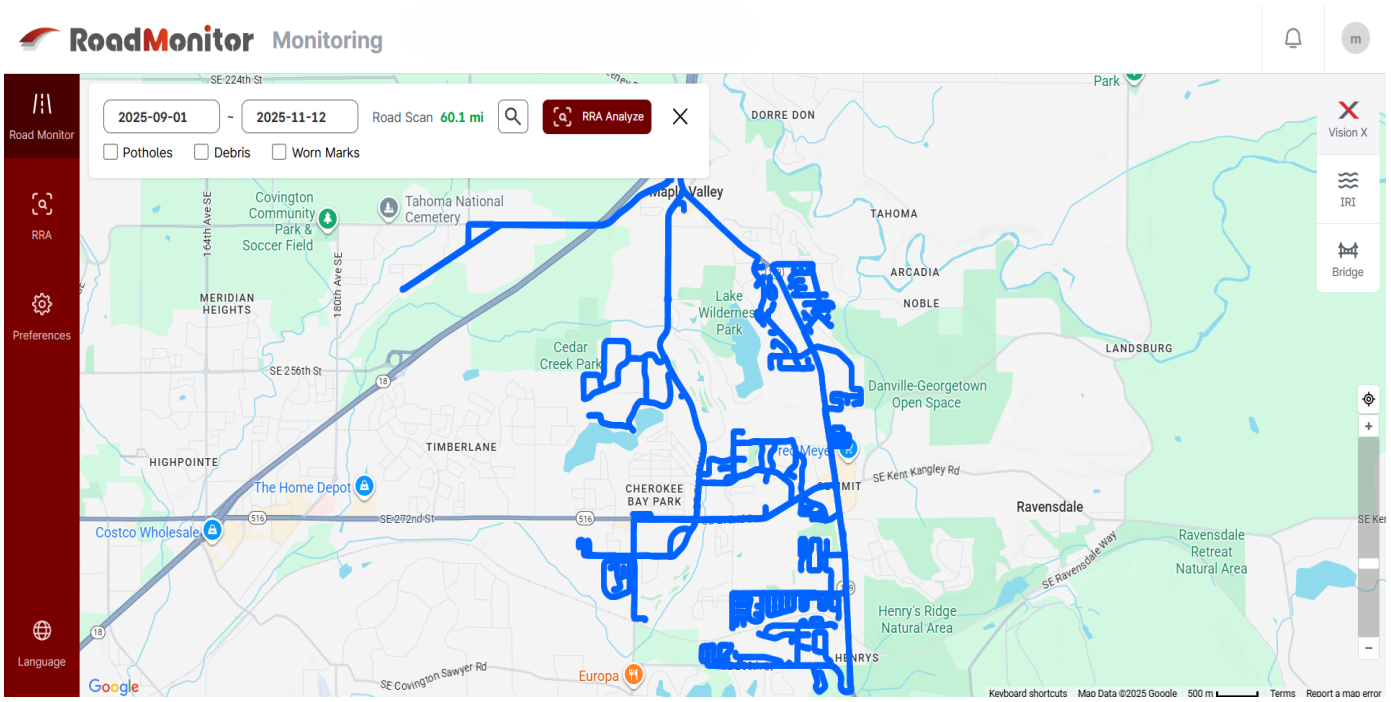
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Maple Valley
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TAHOMA
ARCADIA
NOBLE
LANDSBURG
MERIDIAN HEIGHTS
Lake Wilderness Park
Cedar Creek Park
Danville-Georgetown Open Space
TIMBERLANE
HIGHPOINTE
The Home Depot
Costco Wholesale
CHEROKEE BAY PARK
Ravensdale
Ravensdale Retreat Natural Area
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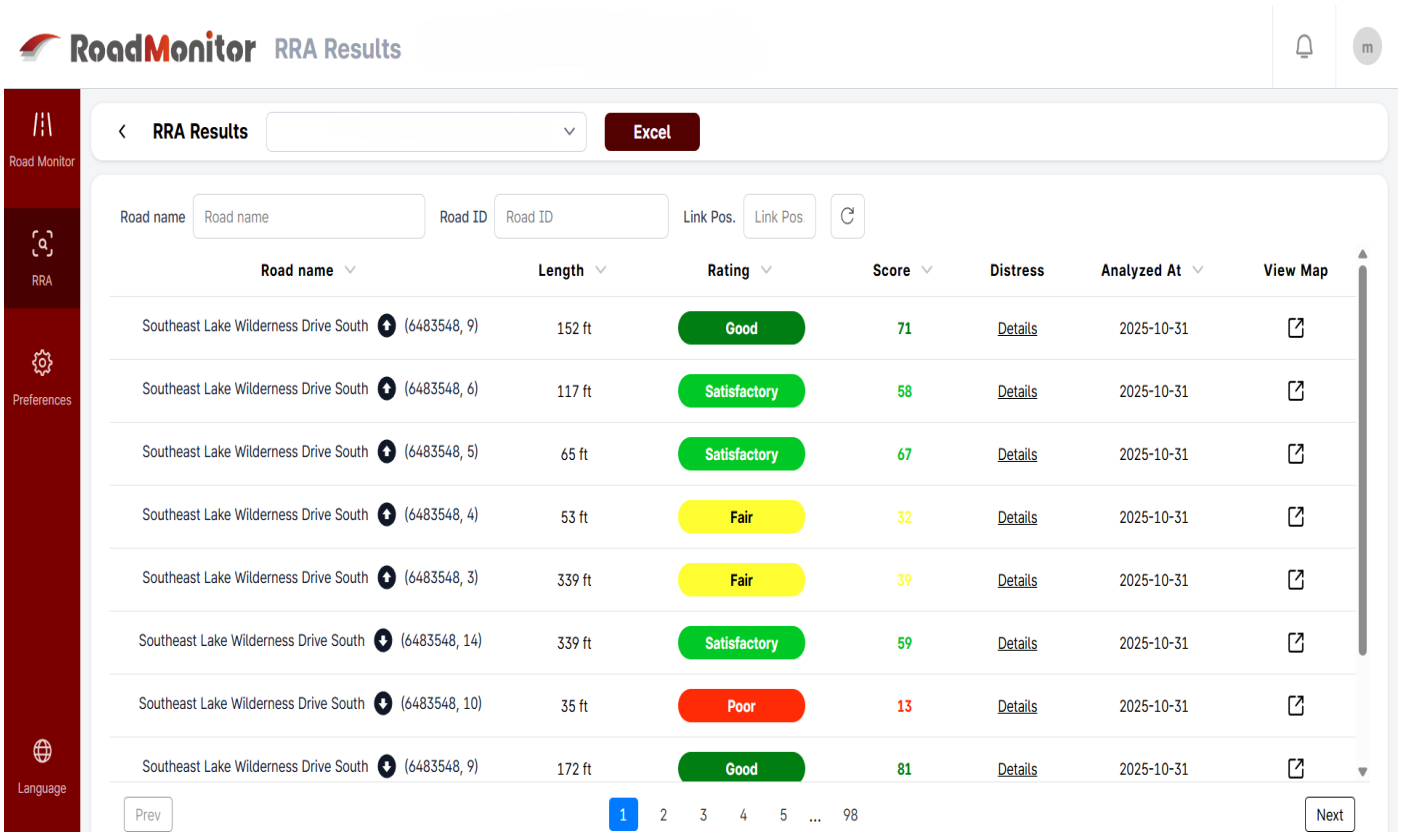
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| Brazoria County Pricing | Retail Pricing per Quarter | Brazoria Pricing |
|---|---|---|
| Road Monitor Solution (Includes IRI and RRA scores) | $48,000 (4 Devices) | $20,000 (4 Devices) |
| Mileage | 300 Miles per Device | Unlimited |
| Customized rutting severity modeling | | Included |
| Technical Support | | Included |
| GIS Integration | | Included |
| **Post Pilot Application Access** | **$1,200 per 6-months** | |

# Agreement

Now, THEREFORE, both parties hereby acknowledge that they have carefully reviewed and understood the entirety of the Proof of Concept (PoC) proposal and hereby agree to its terms.

**DAREESOFT NORTH AMERICA INC.** **Brazoria County, TX**

Signature: *Douglas Dragovich* Signature: _____

Name: Douglas Dragovich Name:

Title: General Sales Manager Title:

Date: March 13, 2026 Date: _____

*Note: The partner is responsible for the safekeeping of the ARA device. It is imperative that the seal of the ARA device remains unbroken. Tampering with the device, including breaking of the seal, could expose sensitive information and intellectual property, potentially leading to reverse engineering and patent infringement which could be detrimental to Dareesoft's business. In the event of any tampering, we may be compelled to pursue appropriate legal action to safeguard our interests.*

# Contact Information

**Dareesoft North America, Inc:** 1730 Minor Avenue, Suite 1050, Seattle, WA, 98101

**Web:** https://www.dareesoft.com/

**Name:** Douglas Dragovich,
General Sales Manager North America

**Email:** Douglas.Dragovich@DareeSoft.com **Cell:** (206) 355-2998

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. I.4.** **3/24/2026**

Award RFP #26-09 Insurance Broker for Brazoria County

Upon recommendation by the evaluation committee and successful negotiations for a five percent (5%) commission fee and a cap at $75,000.00, award “RFP #26-09 Insurance Broker for Brazoria County” to the highest ranked vendor, McGriff, A Marsh & McLennan Agency LLC Company of Houston, Texas, who submitted the best evaluated offer meeting our specifications and scope of work.

In addition, such expenditure will be funded by the County’s general fund for the Fiscal Year 2026 budget.

Further, that the County Judge is authorized to sign any documents or amendments related to this agreement upon final review by the District Attorney’s Office; and that the final documents be authorized to be attached to the Minutes.

RFP #26-09 Award Summary

A total of two hundred and fourteen (214) vendors were notified of our solicitation which was posted on the Bonfire electronic procurement portal, as well as posted on the Electronic Business Daily (ESBD) website and advertised in The Facts. There were forty-eight (48) document takers resulting in four (4) submissions.

Upon recommendation by the evaluation committee and successful negotiations for a five percent (5%) commission fee and a cap at $75,000.00, award “RFP #26-09 Insurance Broker for Brazoria County” to the highest ranked vendor, McGriff, A Marsh & McLennan Agency LLC Company of Houston, Texas, who submitted the best evaluated offer meeting our specifications and scope of work.

Evaluation Committee:
L.M. “Matt” Sebesta Jr., County Judge
Commissioner Ryan Cade, Commissioner Precinct Two
Kaysie Stewart, County Auditor
Angela Dees, County Treasurer
Ryan Erickson, District Attorney’s Office-Civil Division
Lauren Menia, District Attorney’s Office, (Advisor - Non-voting member)
Natasha Stulberg, Purchasing Department (non-voting member)

# 26-09 - Insurance Broker for Brazoria County
## Scoring Summary

## Active Submissions

| Supplier | Total / 115 pts | Qualifications of Brokerage Firm / 45 pts | Brokerage Team / 15 pts | Innovation & Effectiveness / 10 pts | Commission Percentage / 30 pts | Bonus:Interview Only / 10 pts | Bonus:Interview Only / 5 pts |
|---|---|---|---|---|---|---|---|
| McGriff | 108.4 | 43.8 | 15 | 9.4 | 26.6 | 9 | 4.6 |
| Higginbotham Insurance Agency, Inc. | 107.8 | 43.2 | 13.4 | 9.4 | 27.2 | 9.8 | 4.8 |
| Alliant Insurance Services, Inc. | 97.6 | 40 | 12.2 | 8.2 | 26 | 7.2 | 4 |
| Arthur J. Gallagher Risk Management Services, LLC | 92.2 | 40 | 11.8 | 7 | 24 | 6.4 | 3 |

Aaron@nationalms.net
aaron@rbi96.com
agentkevinmilam@gmail.com
aibenefits@outlook.com
akbaraliadvisers@gmail.com
Alex_allen@uhc.com
alindow@aflac.com
allyn.roberts@imacorp.com
anixon@rhsb.com
asanders143@gmail.com
asmith@rhsb.com
avento@bleylengineering.com
aziz@showeryins.com
bcanning@holmesmurphy.com
BDO-Harris-County-Team@bdo.com
belinda.maffei@selerix.com
ben@cornerstonebenefits.org
benevolentbusinessservice@gmail.com
bheath@onco-tx.com
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funmiloladaniel@yahoo.com
hbentsen@texaslegal.org
hpcommercialrfp@bswhealth.org
humphrey@hgthomas.com
ihedrick@rcmd.com
info@buildequityholdings.net
info@franklininsurancesolutions.com
info@ipfgllc.com
Info@kielkielco.com
info@nationwideacquisitions.net
INFO@SHOPINSURANCESERVICES.COM
info@strategicinsadvisors.com
inquiries@multisurances.com
InsuranceWithMarleah@gmail.com
isaactrinidadllc@gmail.com
jaboyles@boilerondemand.com
jacob.rowley@bbrown.com
Jacqueline.StHilaire@Coloniallifesales.com
jbutler@butler-benefits.com
jennifer_buzbee@bcbstx.com
jessegobea@gmail.com
jfischer@plti.tech
jim@krestengineers.com
jmicahmiller@gmail.com
joe@frontierdirectcare.com
john.rogers1@bswhealth.org
johnnyr@trinityreviews.com
josh.jabour@assuredpartners.com
jpk@riskpros.com
jrm51880@gmail.com
JULIE@3RDSTAGELLC.COM
jwatkins@graystonetx.com
Kai.Mahoney@ColonialLifeSales.com
karlk@healthgrowth.com
katrina_onstott@ajg.com
kdavis@thebenefitgroup-tx.com
kearstonweisse@txinstitute.edu
keith.britton@iconiccg.com
kevinc@cornerstonestaffing.com
khaight@eyetopia.org
KLavallee@delta.org
klstewart02@ft.newyorklife.com
kmilholland@thewaybackhouse.org
kmunger@mungeragency.com
koryg@bobtrevinoinsurance.com
kris.steuart@insurica.com
kristen@getMcare.com
krwilliams@lsi-ins.com
kyle.broughton@frostbank.com
kyle.schaller@usi.com
laura.mims@chubb.com
lauren.andreadis@insurica.com
lauren_amador@uhc.com
Lclark@smbioclean.com
lee@ogben.com
LEONEROUGEmc@gmail.com
linda.kearschner@odgers.com
luciae@county.org
luis@raicesadvisors.com
luxelifeconsulting@outlook.com
Lynn@ljbbenefits.com
lzoiti@aveliving.com
mmos@citycentreinsurance.com
margaret_pearson@us.aflac.com
MarshV3@Nationwide.com
matthew.romeo@nfclife.com
meaghan.geary@frostinsurance.com
mfa@keyhealthplans.com
mharris@accuaireonline.com
Michael@signatureeventx.com
michaella.conteh@mycinsure.com
michelle.levin@hdrinc.com
mike.1@clarksonitsecuritysolutions.net
mike@maverickba.com

Mike_Kessler@ajg.com
mlee@higginbotham.net
ngraham@rookerdowningbooth.com
nina@tbinsurancegroup.com
o.hernandez@testex-ndt.com
osa.musa@omufinancial.com
oscar@proteccg.com
pcummings@crf.cc
peter.arnold@divininglab.com
phillip.briscoe@usi.com
pmendes@xohealth.com
pnew102292@aol.com
proposal@kfriese.com
proposals@higginbotham.net
publicbids@healthcarehighways.com
qbingham@etaresources.com
Rachel.Means@sagetpa.com
ramon@montalvoinsurance.com
reagan.baker@vsp.com
rebekka.bryant@gmail.com
Reeseinssolutions@outlook.com
renee.gibbs@ffga.com
Resolutions@Richeyrite.com
rex@catalyzeinsurance.com
rfields@studentinsuranceplans.com
RFP@tcgservices.com
RFPUnderwriting@tasb.org
Richard.Williams@phs.hctx.net
Richard@dalamontcs.com
rick.pray@alliant.com
rick@justiceclaims.com
rlogan@mcgriff.com
rmaurer@metlife.com
robb.pridemore@usi.com
rodney.greene50@gmail.com
roselene.alexis@efikas.com
roy@newkirkandnewkirk.com
Rromanomitchell96@gmail.com
russ.frenzel@assuredpartners.com
russ@stratapmg.com
rvaldez@bcloftexas.org
safolabi@citytechpoint.com
sairafatah@gmail.com
sales@frontierdirectcare.com
sam.smith@personifyhealth.com
sannainsurance@gmail.com
Sarah@jacobsoninsure.com
SBEAL@DANASAFETYSUPPLY.COM
sdew@winstarins.com
selena@navarroig.com
sheldon_lamoury@comcast.com
shelle@mylestonedmc.com
smart@tasb.org
steve.hoech@baldwin.com
stevena@insurewithsvj.com
susanbulla@benefitree.com
sviloria@signal88.com
tamelia@powerxinsurance.com
tbrown@koetterfire.com
tbutler@mcgriff.com
Teresa.Esparsa@vsp.com
texas.tributes.assoc@outlook.com
tiffiney.maestas@combined.com
toni.angello@angelloenterprises.com
toni.whitaker@brandt.us
toni@wisdomprincipal.com
tracey.canty@performancedrivencm.com
trent_bruce@ajg.com
txagent@ngarciaagency.com
TXBids@bcg.com
ty.petty@hubinternational.com
tyler.kenny@marshmma.com
unisonrisksolutions.advantage@unisonrisksolutions.com
victoria@boiler.com
vivianmaner@gmail.com
wes.folse@mcgriff.com
xvhurd@elevationhr.com
yolandad@county.org
zach.gingrich@onedigital.com

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. I.5.** **3/24/2026**

Award RFP #26-21 Library Network Infrastructure Upgrade - E-Rate

Award “RFP #26-21 Library Network Infrastructure Upgrade - E-Rate” to the highest ranked vendor CDW Government LLC of Vernon Hills, Illinois. Vendor was recommended by the evaluation committee and submitted the best evaluated offer per our specifications, scope of work and with the negotiated pricing of $88,951.74. Price includes networking equipment with licensing and support for 3 years and services per the attached.

In addition, 80% of the funding is eligible for the E-Rate program through the Universal Services Administration Company (USAC) with 20% funding from the Information Systems approved Fiscal Year 2026 budget.

Further, that the County Judge is authorized to sign any documents or amendments related to this agreement pending final review by the District Attorney’s Office-Civil Division; and that the final documents be authorized to attach to the Minutes.

RFP #26-21 Award Summary

A total of five hundred fifty-nine (559) vendors were notified of our solicitation which was posted on the Bonfire electronic procurement portal, as well as posted on the Electronic Business Daily (ESBD) website and advertised in The Facts. There were sixty-one (61) document takers resulting in five (5) submissions.

Pending final review by the District Attorney's Office-Civil Division and contingent upon E-Rate funding, recommendation of the evaluation committee, award "RFP #26-21 Library Network Infrastructure Upgrade-Erate" to the highest ranked vendor, CDW Government LLC of Vernon Hills, Illinois, who submitted the best evaluated offer, per our specifications, scope of work and per the negotiated pricing of $88,951.74 for networking equipment with licensing and support for 3 years and services as per the attached.

Evaluation Committee:
Denise Echols, Information Systems
Jennifer Gresham, Information Systems
Jennifer Hill, Library
Natasha Stulberg, Purchasing Department (non-voting member)

| Location | Replacement Model | QTY | Price Per Item | E-Rate Eligible Price | E-Rate Eligibility % | E-Rate Ineligible | Total Price |
|---|---|---|---|---|---|---|---|
| **Library Administrtion** | Cisco Meraki MR44-HW Access Point | 2 | 448.94 | [redacted] | 100% | 0 | $897.88 |
| Ineligible for C2 as a NIF | MR Enterprise licenses and support for 3 years | 2 | 145.41 | | 100% | 0 | $290.82 |
| | installation costs to remove existing and install new access points | 2 | Reference | | | | |
| | | | | | | | |
| **Alvin Library** | Cisco Meraki MX95-HW Enterprise Security Appliance | 1 | 2,043.95 | | 100 | 0 | $2,043.95 |
| | Meraki MX95-HW Advanced Security Licenses and support for 3 years | 1 | 3,554.40 | | 50 | 50 | $3,554.40 |
| | Cisco Meraki MS130-24P-HW Switch | 1 | 1,041.26 | | 100 | 0 | $1,041.26 |
| | Meraki MS130-24P Enterprise licenses and support for 3 years | 1 | 122.8762 | | 100 | 0 | $122.88 |
| | Cisco Meraki MR36-HW Access Point | 4 | 275.82 | | 100 | 0 | $1,103.28 |
| | Cisco Meraki MR44-HW Access Point | 2 | $275.82 | | 100 | 0 | $551.64 |
| | MR Enterprise licenses and support for 3 years | 6 | $145.41 | | 100 | 0 | $872.46 |
| | installation costs to remove existing and install new access points | 6 | Reference ROM | | | | |
| | | | | | | | |
| **Angleton Library** | Cisco Meraki MX95-HW Enterprise Security Appliance | 1 | $2,043.95 | | 100 | 0 | $2,043.95 |
| | Meraki MX95-HW Advanced Security Licenses and support for 3 years | 1 | $3,554.40 | | 50 | 50 | $3,554.40 |
| | Cisco Meraki MS130-24P-HW Switch | 1 | 1041.26 | | 100 | 0 | $1,041.26 |
| | Meraki MS130-24P Enterprise licenses and support for 3 years | 1 | 122.87 | | 100 | 0 | $122.87 |
| | Cisco Meraki MR44-HW Access Point | 4 | $275.82 | | 100 | 0 | $1,103.28 |
| | MR Enterprise licenses and support for 3 years | 4 | $145.41 | | 100 | 0 | $581.64 |
| | installation costs to remove existing and install new access points | 4 | Reference ROM | | | | |
| | | | | | | | |
| **Brazoria Library** | Cisco Meraki MX85-HW Enterprise Security Appliance | 1 | $1,020.95 | | 100 | 0 | $1,020.95 |
| | Meraki MX85-HW Advanced Security Licenses and support for 3 years | 1 | $1,776.88 | | 50 | 50 | $1,776.88 |
| | Cisco Meraki MS130-24P-HW Switch | 1 | 1041.26 | | 100 | 0 | $1,041.26 |
| | Meraki MS130-24P Enterprise licenses and support for 3 years | 1 | 122.87 | | 100 | 0 | $122.87 |
| | Cisco Meraki MR36-HW Access Point | 3 | $275.82 | | 100 | 0 | $827.46 |
| | Cisco Meraki MR44-HW Access Point | 2 | $448.94 | | 100 | 0 | $897.88 |
| | MR Enterprise licenses and support for 3 years | 5 | $145.41 | | 100 | 0 | $727.05 |
| | installation costs to remove existing and install new access points | 5 | Reference ROM | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Clute Library** | Cisco Meraki MX85-HW Enterprise Security Appliance | 1 | $1,020.95 | | 100 | 0 | $1,020.95 |
| | Meraki MX85-HW Advanced Security Licenses and support for 3 years | 1 | $1,776.88 | | 100 | 0 | $1,776.88 |
| | Cisco Meraki MS130-24P-HW Switch | 1 | $1,041.26 | | 100 | 0 | $1,041.26 |
| | Meraki MS130-24P Enterprise licenses and support for 3 years | 1 | 122.87 | | 100 | 0 | $122.87 |
| | Cisco Meraki MR36-HW Access Point | 2 | $275.82 | | 100 | 0 | $551.64 |
| | Cisco Meraki MR44-HW Access Point | 1 | $448.94 | | 100 | 0 | $448.94 |
| | MR Enterprise licenses and support for 3 years | 3 | $145.41 | | 100 | 0 | $436.23 |
| | installation costs to remove existing and install new access points | 3 | Reference ROM | | | | |
| | | | | | | | |
| **Danbury Library** | Cisco Meraki MS130-24P-HW Switch | 1 | $1,041.26 | | 100 | 0 | $1,041.26 |
| | Meraki MS130-24P Enterprise licenses and support for 3 years | 1 | 122.87 | | 100 | 0 | $122.87 |
| | Cisco Meraki MR44-HW Access Point | 1 | $448.94 | | 100 | 0 | $448.94 |
| | MR Enterprise licenses and support for 3 years | 1 | $145.41 | | 100 | 0 | $145.41 |
| | installation costs to remove existing and install new access points | 1 | Reference ROM | | | | |
| | | | | | | | |
| **Freeport Library** | Cisco Meraki MX85-HW Enterprise Security Appliance | 1 | $1,020.95 | | 100 | 0 | $1,020.95 |
| | Meraki MX85-HW Advanced Security Licenses and support for 3 years | 1 | $1,776.88 | | 50 | 50 | $1,776.88 |
| | Cisco Meraki MS130-24P-HW Switch | 1 | $1,041.26 | | 100 | 0 | $1,041.26 |
| | Meraki MS130-24P Enterprise licenses and support for 3 years | 1 | 122.87 | | 100 | 0 | $122.87 |
| | Cisco Meraki MR36-HW Access Point | 3 | $275.82 | | 100 | 0 | $827.46 |
| | Cisco Meraki MR44-HW Access Point | 1 | $448.94 | | 100 | 0 | $448.94 |
| | MR Enterprise licenses and support for 3 years | 4 | $145.41 | | 100 | 0 | $581.64 |
| | installation costs to remove existing and install new access points | 4 | Reference ROM | | | | |
| | | | | | | | |
| **Lake Jackson Library** | Cisco Meraki MX95-HW Enterprise Security Appliance | 1 | $2,043.95 | | 100 | 0 | $2,043.95 |
| | Meraki MX95-HW Advanced Security Licenses and support for 3 years | 1 | $3,554.40 | | 50 | 50 | $3,554.40 |
| | Cisco Meraki MS130-24P-HW Switch | 1 | $1,041.26 | | 100 | 0 | $1,041.26 |
| | Meraki MS130-24P Enterprise licenses and support for 3 years | 1 | 122.87 | | 100 | 0 | $122.87 |
| | Cisco Meraki MR36-HW Access Point | 4 | $275.82 | | 100 | 0 | $1,103.28 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Cisco Meraki MR44-HW Access Point | 2 | $448.94 | | 100 | 0 | $897.88 |
| | MR Enterprise licenses and support for 3 years | 6 | $145.41 | | 100 | 0 | $872.46 |
| | installation costs to remove existing and install new access points | 6 | Reference ROM | | | | |
| | | | | | | | |
| **Manvel Library** | Cisco Meraki MX85-HW Enterprise Security Appliance | 1 | $1,020.95 | | 100 | 0 | $1,020.95 |
| | Meraki MX85-HW Advanced Security Licenses and support for 3 years | 1 | $1,776.88 | | 50 | 50 | $1,776.88 |
| | Cisco Meraki MS130-24P-HW Switch | 1 | $1,041.26 | | 100 | 0 | $1,041.26 |
| | Meraki MS130-24P Enterprise licenses and support for 3 years | 1 | 122.87 | | 100 | 0 | $122.87 |
| | Cisco Meraki MR36-HW Access Point | 1 | $275.82 | | 100 | 0 | $275.82 |
| | Cisco Meraki MR44-HW Access Point | 1 | $448.94 | | 100 | 0 | $448.94 |
| | MR Enterprise licenses and support for 3 years | 2 | $145.41 | | 100 | 0 | $290.82 |
| | installation costs to remove existing and install new access points | 2 | Reference ROM | | | | |
| | | | | | | | |
| **Pearland Tom Reid Library** | Cisco Meraki MX95-HW Enterprise Security Appliance | 1 | $2,043.95 | | 100 | 0 | $2,043.95 |
| | Meraki MX95-HW Advanced Security Licenses and support for 3 years | 1 | $3,554.40 | | 50 | 50 | $3,554.40 |
| | Cisco Meraki MS130-24P-HW Switch | 1 | $1,041.26 | | 100 | 0 | $1,041.26 |
| | Meraki MS130-24P Enterprise licenses and support for 3 years | 1 | 122.87 | | 100 | 0 | $122.87 |
| | Cisco Meraki MR36-HW Access Point | 3 | $275.82 | | 100 | 0 | $827.46 |
| | Cisco Meraki MR44-HW Access Point | 2 | $448.94 | | 100 | 0 | $897.88 |
| | MR Enterprise licenses and support for 3 years | 5 | $145.41 | | 100 | 0 | $727.05 |
| | installation costs to remove existing and install new access points | 5 | | | | | |
| | | | | | | | |
| **Sweeny Library** | Cisco Meraki MX85-HW Enterprise Security Appliance | 1 | $1,020.95 | | 100 | 0 | $1,020.95 |
| | Meraki MX85-HW Advanced Security Licenses and support for 3 years | 1 | $1,776.88 | | 50 | 50 | $1,776.88 |
| | Cisco Meraki MS130-24P-HW Switch | 1 | $1,041.26 | | 100 | 0 | $1,041.26 |
| | Meraki MS130-24P Enterprise licenses and support for 3 years | 1 | 122.87 | | 100 | 0 | $122.87 |
| | Cisco Meraki MR44-HW Access Point | 1 | $448.94 | | 100 | 0 | $448.94 |
| | MR Enterprise licenses and support for 3 years | 1 | $145.41 | | 100 | 0 | $145.41 |
| | installation costs to remove existing and install new access points | 1 | Reference ROM | | | | |
| | | | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **West Columbia Library** | Cisco Meraki MX85-HW Enterprise Security Appliance | 1 | $1,020.95 | | 100 | 0 | $1,020.95 |
| | Meraki MX85-HW Advanced Security Licenses and support for 3 years | 1 | $1,776.88 | | 50 | 50 | $1,776.88 |
| | Cisco Meraki MS130-24P-HW Switch | 1 | $1,041.26 | | 100 | 0 | $1,041.26 |
| | Meraki MS130-24P Enterprise licenses and support for 3 years | 1 | 122.87 | | 100 | 0 | $122.87 |
| | Cisco Meraki MR36-HW Access Point | 2 | $275.82 | | 100 | 0 | $551.64 |
| | Cisco Meraki MR44-HW Access Point | 1 | $448.94 | | 100 | 0 | $448.94 |
| | MR Enterprise licenses and support for 3 years | 3 | $145.41 | | 100 | 0 | $436.23 |
| | installation costs to remove existing and install new access points | 3 | Reference ROM | | | | |
| | | | | | | | |
| **West Pearland Library** | | | | | | | |
| | Cisco Meraki MR 56 Access point | 1 | $971.72 | | 100 | 0 | $971.72 |
| | Cisco Meraki MR 86 Access point | 1 | $1,002.54 | | 100 | 0 | $1,002.54 |
| | MR Enterprise licenses and support for 3 years | 2 | $145.41 | | 100 | 0 | $290.82 |
| | Cat 6 Ethernet Cable from IDF closet to ceiling in staff area approx. 60 ft run | 1 | Reference ROM | | | | |
| | Cat 6 Ethernet Cable from IDF closet to ceiling in patio area approx. 70 ft run | 1 | Reference ROM | | | | |
| | installation costs to install new access points | 2 | Reference ROM | | | | |
| | installation costs to install new data lines | 2 | Reference ROM | | | | |
| | | | | Freight/Shipping | | | |
| | | | | Grand Total | | | $74,366.24 |
| | | | | services cost (ROM) | | | $14,585.50 |
| | | | | Total costs for networking equipment with 3-year licenses & support, and services | | | $88,951.74 |

# 26-21 - Library Network Infrastructure Upgrade-ERate

## Scoring Summary

## Active Submissions

| | Total | E-Rate Eligible Price | E-Rate Ineligible Price | Vendor's Experience, Qualifications, Capabilities and References | Vendor Quote meets or exceeds minimum specifications | Interoperability with exisitng network infrastructure |
|---|---|---|---|---|---|---|
| Supplier | / 100 pts | / 35 pts | / 5 pts | / 20 pts | / 20 pts | / 20 pts |
| CDW Government LLC | 89.33 | 32 | 3 | 19.67 | 15.33 | 19.33 |
| Arcadian Pursuits LLC | 82.33 | 27.67 | 2.667 | 15 | 17.67 | 19.33 |
| H5 Strategic Alliances LLC | 71.67 | 27.67 | 2.667 | 16.33 | 14 | 11 |
| MGT Impact Solutions, LLC | 64.33 | 27 | 3 | 8.333 | 15.33 | 10.67 |
| Dallas Digital Services, LLC | 61.67 | 27 | 2.333 | 7.333 | 12.33 | 12.67 |

aajunwo@yahoo.com
aasim@copilotnet.com
access@acglp.com
accounting@phdtech.com
accounts@teachingbooks.net
accountspayable@sageplan.com
acisneroz10@c130solutions.com
acurtis@teksync.com
admin@dselsolutions.com
admin@gatewaygs.com
admin@k3salesandservices.com
admin@lhtus.com
admin@mvpcontract.com
admin@wytecintl.com
adriana.reyes@asterasconsulting.com
afreddie@allin1-consultant.com
agollinger@indcom.net
agoss@myfoncompany.com
agupartners@gmail.com
alan@superioralarms.com
albert@esas-llc.com
alec.vais@minutemanst.com
alex.omeke@secureoperatingsolutions.com
alexa@pc-cable.com
alicia.love@knyction.com
am.us.ps.contracts@global.ntt
andres@512cmg.com
Andrew.Bates@Securitas.com
andrew.holmes@dmnnetworks.com
andrew@tejasadvancedsolutions.com
andy.middlemiss@highpointnetworks.com
andy@alinityit.com
angela.butts@apigr.com
angela.hale@sontesa.com
anna.fuentez@bigbend.com
annette.harbaugh@cabass.net
anthony.frias@pyebarkerfs.com
aquaid@westex.coop
arafat@htnasolutions.com
arn@fiber2go.com
asalazar@centretechnologies.com
asfshouston@gmail.com
ashley@breezydayllc.com
atarkowski@networksandcommunications.com
austin.gamble@tx-learn.net
azeller@bestwirecable.com
batchassi@iodesolutions.com
bbodily@infonaligy.com
BDO-Harris-County-Team@bdo.com
bejaim.wolfe@gvtc.net
bgates@kaidenbretal.com
bgene@wichita-gs.com
bgill@gilldigital.com
bgoss@gosscominc.com
bhatten@clearconnectiontx.com
bids@5ktech.com
bids@azuris.com
bids@dsitech.com
bids@ncs-tx.com
bids@pwbts.net
bids@reliabletsi.com
bids@vorteksolutions.com
BILPINO75@YAHOO.COM
Blenda.cox@osptech.net
Bobby@ttgelectric.com
bobby@wallseco.com
BOdonoghue@visiontech.biz
brad@btel.com
brandon.davis@speakezcommunications.com
Brandon@speakeasytelecom.net
brandy@vicinsight.com
brittany@novats.net
bsmith@paladintechnologies.com
bstarks@starkstechnologyservices.com
bwagnon@lav.com
byerly@amigos.org
byron@kadaygroup.com
candace.jaynes@jci.com
caroline.meador@decypher.com
carrie.david@fiberlight.com
cary@castleberryinc.com
cass@TheButlerEnterprises.com
cbgarcia@triumph-cs.com
ccoffee@telco-data.com
cgbalque@insi-net.com
charmon@i2itech.com
CHIDI@RELAXAV.COM
chris.green@bemaservices.com
chrisk@elitesolution.com
chrisayers.phd@ptc-usa.com
chrisdoyle@texasteledata.com
CHRISN@lEEPOPO.COM
christaveous.lacy@gmail.com
christi@dcitower.com
christian.meek@ironbow.com
christina.rinaldi@gartner.com
christina@sevenoutsource.com
christopher.fowler@sparklight.biz
chriswoods@houstoncustominstallers.com
clanning@MoboTrex.com
claudia.grandjean@digitatanetworks.com
Claudio.Alvarez@VZW.com
clint.holley@transcore.com
CMCNARY@SENTINEL.COM
cmiller@civtech.org
coby.herford@gmail.com
cody.oneil@nextgensecured.com
collinsr61092@nacsiot.com
COMPLIANCE@HTHCOMM.COM
compliance@hthcomm.com
contact@asimertech.com
contact@smartechsecurity.com
cory@edgeteam.com
courtney.price@tylertech.com
courtneym@chironcomm.com
cpelzel@asapcomputerservices.com
csehservicesllc@gmail.com
csglobaltech@csgt.services
cshrum@particlecomm.com
csi.team@csi-wtx.com
curtis@shelbycommunications.com
customerservice@u-isolutions.com
cwallace@wallacerecovery.com
cwhite@cloudingenuity.com
czjones@qps-services.com
daguilera@fidelisnetworks.com
dale@tridentnetworking.com
danielg@danteksystems.com
danny@crystalcomltd.com
darnell@pinnacle-strategic-solutions.com
daryl@dawcom.com
dave.ballinger@txonesource.com
dave.cruz@fiosta.com
dave@cercables.com
dave@resident-technology.com

dave@signalelectronics.com
dave_morris@shi.com
david.madrigal@teksys.com
david@servicesunlimitedtx.com
davis@sylvesterllc.com
dawn.cole@kerberosinc.com
dbrahs@ep-techworks.com
dds_06@yahoo.com
deans@fecfirst.com
debbie.belis@apicmsi.com
DEBBIE.K@KROWNMFG.COM
dee.p@pegasusfns.com
delina.anderson@astound.com
demetra.koelling@on2it.net
dennis.binkley@gvtc.net
dgonzales@oic-inc.com
dhanson@burgooncompany.com
dinav@dalreview.com
dirsolicitations@teksystems.com
djennings211@gmail.com
dmorlando@kmbs.konicaminolta.us
don.smith@gdt.com
doug@3oemail.com
dpmcnamara@lightstreamfiber.net
dsims@computer.org
dustin@pss-mo.com
DWB@clblankenship.com
dwight.parker@travelwifi.com
dyariaye@deelgigasupportservices.com
ebids@redlinenet.com
edgar@eagleeyepd.com
edgarmontiel@origenenergysolutions.com
efelder@stealthmonitoring.com
ehab.elyian@aps-consulting.com
elena@artcomtx.com
eli@dataoptics.net
elopez@dukesys.com
epyland@team.nxlink.com
erika@mapcoinc.net
erjones@enctex.com
errol.d.sykes@projectizedsolutions.com
estevesd@tessco.com
estimating@ibtgroup.com
estimating@paradigmtraffic.com
estimating@premier-datacom.com
everardo.ibarra@amsentinel.com
eward@cmcns.com
eyesonsectx@gmail.com
fine_akanbi@ctgoldint.com
flocker@srconsultants.net
foresttrailco@gmail.com
francis.obiesie@osilivic.com
franciso.loo@milestonecommunication.com
frank.rosello@goeillc.com
fstone@preogroup.com
gabe@1touchcomm.com
garth@ideacom-ama.com
gayathri.srinivasan@g3techconsultants.com
gaziani@proleafcorp.com
gbeam@texpertnetworks.com
GEmerson@SolidITNetworks.com
gerry@libertystartech.com
gfgray@sbcglobal.net
gia.hooper@valbrea.com
Gina.Dodd@lcra.org
Glenn.Sampson@IGSolutionsllc.com
gov-sales@industrialnetworking.com
gov@khitservices.COM
govbids@heloutechnicalservices.com
govcon@press8.com
greg.demarco@kudelskisecurity.com
greg.johnson@logix.com
greg.mcculley@sandtechsolutions.com
griselda@vectorutilities.com
gsal@gardient.com
gwcollins@ccscontact.net
gwells@logicaltechnologies.com
ha.tran@itmattersinc.com
havenhousemusic@gmail.com
hbeckett@hilliardos.com
hcail@sumtheory.com
hello@b2gvictory.com
herbert@apextel.com
hgmoore@mgcap.com
hjett@fedcon1.com
holly@pminer.net
howie.evans@ddserv.com
hparker@nexstream.net
htran@squareqtech.com
imoreno@mcaustin.com
info@aacablingsolutions.net
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info@milewirelink.com
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Info@radi8solarsolutions.com
info@signatureadvisorypartners.com
info@vtechglobalsolution.com
info@xleagle.com
isaac.plazaola@stratihost.com
ise@usclaro.com
itprojects@i5-networks.com
itsao@neubus.com
iwiesenfel@aol.com
j.schlett@kmmcorp.net
j.thompson@vucinc.com
jacob.kuta@charter.com
jaime.porras@hitachivantara.com
jalday@cimasg.com
james.carrales@c2engineer.com
james.murray@tactictechrecruiting.com
james_runyon@sicorp.com
jana.jhglobal@gmail.com
janderson@nortex.com
janice@dcitower.com
jason.alford@zayo.com
jason@fullyautomated.us
jasont@btel.com
jbasurto@controlsystems.net
jcadwalader@five40group.com
jcarrillo@net-connected.solutions
jcatlin@extremenetworks.com
jeff.skalamera@eyep-solutions.com
jefflcd@sbcglobal.net
jeffrey.patterson@vtx1.net
jeharvey@walkertx.com
jeremiah@nxtlevelsmarthome.com
jeremy@lighthousevs.com
jerry.derrick@verdisecsolutions.tech
jesse.rodriguez@ipsecureinc.com
jesse@garcominc.com
jfields@rollandsolutions.com
jfischer@plti.tech
JHOWARD@UBERDATANETWORKS.COM

ji816f@att.com
jim.carman@newcomglobal.com
jim_segovia@cable.comcast.com
jjimenez@spandallc.com
jkelly@3utech.net
jkwon@systelusa.com
jmoses@officetechnologycenter.com
jmrblue318@gmail.com
joe.perovich@asarosolutions.com
joe.rogers@usa-groups.com
joegonzalez@perfcomm2.com
john.hunnicutt@trca.com
john@blackhawkintegrations.com
john@telecomunlimited.com
johnnymillerjr@hpe.com
jon.sonnen@netscout.com
jonathan.seifried@hdisolutions.com
jordan.campbell@sterlingcomputers.com
jornelas@luckyfiber.com
Joseph.Nganga@ctcconnections.com
joseph.rocchi@myaccutek.com
joshua.greene@greenegroupusa.com
jp.daemen@xentegra.com
jpeters@quasardata.com
jprothero@astrapi-corp.com
jquintana@cogentco.com
jrahardjo@canamwireless.com
jsmauldin@coconcepts.com
jstarenterprises@bellsouth.net
jtejada@tfti.info
jtinkle@kmbs.konicaminolta.us
jvalade@protech-tx.com
jwheeler@thetecnetwork.com
jwilder@lenutech.com
k2common@kaponokinetic.com
KADEKAAZ@PREF-TECH.COM
kahnlogistics.comm@gmail.com
Kam.Draper@infogroup.com
KARA.BELL@LONESTARCOM.COM
kara.foster@skycomglobal.com
karen.ziliak@ahead.com
kate.oconnell@coastalcloud.us
keith.montague@axistekus.com
keith.watanabe@comtech.com
kerry.mobley@tx-learn.net
Kerry@apollogroupventures.com
kevin.reeves@lumen.com
kevin@convergednetworks.com
kgarlick@controlsystems.net
kgarlick@netronixint.com
khartman@voceon.com
khristy@tnt-comm.net
kim.day@equifax.com
kris.weimerskirch@tiguainc.org
kschonfeld@ppdg.com
kstrong@vcom-partners.com
laura_chisholm_@outlook.com
leanna.hoffman@dsisystemsinc.com
legia.faria@alesig.com
lfisher@contactlivewire.com
lgomez@telresource.com
lhall@qnetis.com
lhanlon@teltech.com
lharmison@strykesecurity.com
linda.garza@vtx1.net
Lindsay@4tech4me.com
LJENKINS@LCASOLUTIONS.NET
LLUNA@SPC-PM.COM
lori.schendel@bowheadsupport.com
lou@one5solutions.com
louis@usconnect.llc
luanne@pc-cable.com
m.utzman@espoftexas.com
main@loveladydd.com
malbert@jbwfederal.com
manuel@go-sentry.com
manuelv@800viatech.com
marc.packard@sarvicus.com
marc@simpackllc.com
marcia@itdtexas.com
marcus.hall@olosvc.com
marcy.claxton@windstream.com
mario.maestrini@entechsales.com
mario.maestrini@jci.com
mario@helifox.com
mark.alexander@nhancedbizsolutions.com
mark.evans@consolidated.com
mark.strobel@lumen.com
markb@acicabling.com
Markvasquez098@gmail.com
marvina@swetspot.bid
Mary.Leggett.Tx@gmail.com
matt.leach@fiberlight.com
matt@aktelsolutions.com
Matt@txtechsquad.com
matthew.benavides@beatllc.com
mattj@fordav.com
mauricewhite@moekim.com
maya@mayahawthorne.com
mayra@majorcomminc.com
mbeprogram@ccsglobaltech.com
mbouvier@kmbs.konicaminolta.us
mbranham@projectbsolution.com
mdelgado@k3iot.com
melissa.jones@cybersecwave.com
mforma@centretechnologies.com
mhamilton@infinavate.com
mhiggins@vetcoretech.com
mhuerta@awscomm.com
Michael.Depew@tcsmd.com
michael.dunn@axis.com
michael.mitchell@brightspeed.com
michael@lockwood.tech
michael_larson3@comcast.com
mike.1@clarksonitsecuritysolutions.net
mike.day@safarimicro.com
mike.r@jccom.net
mikedorn@gmail.com
miriamw@rhea-corp.com
mjohnson@dowley.com
mlacey@icbsrepair.com
MM3894@ATT.COM
moabbas@talgous.com
moses@lumosts.com
mpatino@integral-telcom.com
myhoustonrockets@gmail.com
najeeb.reyes@eartc.com
NATHAN@TKABO.COM
neil@datavox.net
nekesa@alfanomega.com
neketallc@gmail.com
nick@vsc.tech
nico@pntconsultingllc.net
noah.bagby@fiberlight.com
ntxgovernment@teksystems.com

nxschwartz@gmail.com
obcinc@obcinctx.com
opportunities_cmbl@raventechnical.com
ops.c2ellc@gmail.com
OSCAR.GONZALES@LOGIX.COM
pamela.sherwood@brightspeed.com
parker.tennet@charter.com
partners@villela-ventures.com
paul.rice@pwrwireless.com
paul@allstatesecurity.com
paul@sparksllc.io
pegsat1@austin.rr.com
pgeer@caruthps.com
philipkrause67@gmail.com
phillip.smith@milewirelink.com
phinojosa@hcpconsulting.net
pneyman@waypointsolutions.com
procurement@vigilantex.us
PTSOLUTIONSPRO@GMAIL.COM
purchasing@theveeya.com
rachel.brewer@dawsontelecom.com
rahmetm@unitede.com
RAJIVP@AGYLENETWORKS.COM
ralph.galindo@evrcomm.com
ralph@rsisystems-houston.com
randy.muennink@eagletg.com
randy.muennink@redcedartg.com
rbarker@layer3com.com
rcr@intelligentit.pro
rcrawford@wichita-quivera.com
rfp@jts.net
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rfp@pslightwave.com
rfpdesk@upnfiber.com
rfprisk@lexisnexisrisk.com
rfpsales@binyod.com
rguerrero@inetgenie.com
rhalfertyii@hmstelcom.com
rherbst@unifiedcommunications.com
rhys@connectionresourcesolutions.com
rich.sallustro@lanrover.net
richard.gonzalez@walkercom.com
risheem.m@e-tech.us
RITA.WEBER@CNTLWIRE.COM
rlangdale@modernnetworks.com
robbie@softwareprofiles.com
Robert.Bunnett@Atlas.Team
robert.chacon@jackrabbitwireless.com
robert.lewis@express-inc.com
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robert@mega-proinc.com
robin@vistacomtx.com
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rwager@granitenet.com
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sam@ettower.com
sam@prodision.com
sarawise911@yahoo.com
Saturnwswith@gmail.com
sbshoustonbids@sharpusa.com
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scott.lopez@zepolsales.com
scott@venuewireless.net
scottnelson@callmc.com
sean@gladiatorai.com
service@apextechteam.com
service@csikconsulting.com
service@teleprocommunications.com
SFatah@dealerselectrical.com
sgibbs@vgitechnology.com
shane@fnetechnology.com
Shannon.Henderson@alticeUSA.com
shannon@brockav.com
sharon@trafficsignals.com
shauncastillo@pref-tech.com
sheldon_lamoury@comcast.com
skanne@primecominc.com
skosub@cloudingenuity.com
smwarren@bennettwarren.com
snl.austin@anixter.com
snl.SanAntonio@anixter.com
sstanley@nwncarousel.com
staci.beane@tekgration.com
stephanie.dentinger@mygrande.com
stephen.davis@logix.com
suma1@tymonglobal.com
support@yournetworkmonkey.com
szahid@d2dis.com
T.osborne@cyberlockeserv.com
tanya.seaman@iesmartsystems.com
taylormadevideography@gmail.com
tbeckham@premierbroadband.com
tcarter@fileandserve.com
Tdally@specotech.com
tdumah@transseed1.com
team4@kambrian.com
tecnica@msn.com
teresa@its-itsm.com
teri.anderson@tfeconnect.com
Texas@SHI.com
tgarrett@pslightwave.com
thoshanadevayanikn@gmail.com
tiffanybgodschild@gmail.com
tim.dantonio@tdanetworks.com
tjemison@tdjandassoc.com
todd.kingrey@morgannewton.com
tommie.horton@hibtechis.com
tony.gamble@goalsandgambles.com
tonyg@spartacraneandconstruction.com
Travis.Ralls@LCRA.ORG
travis.tudor@entechsales.com
troamartinez@cyberfighters.net
TXStateDisto@T-Mobile.com
tyler@quailsolutions.com
ucconnections@outlook.com
vadim@undernetsecurity.com
vadkins@comco-solutions.com
vendors@vett.technology
vernon.putnam@aatdata.com
vhicks@luckyfiber.com

victor@droneviewinsights.com
victor@gilead-tech.com
vikkim@spearheadgroup.com
vonnettejoyner@gmail.com
vp@kelltech.com
wargo@aowireless.com
welcome@zerologicsystems.com
wes@militiaprotection.com
westlaw.bids@thomsonreuters.com
wgibson@sprocketnetworks.com
whitney@acicabling.com
william.tart@sagent.net
williamr@nsasolutions.group
willis@jbj-management.com
Wrtoomey@gmail.com
wtssr@tx.rr.com
wyattc@bbfiber.net
ygarza@imagenet.com
zeke@htxfire.com

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. I.6.** **3/24/2026**

Solicit Proposals for Hastings Phase II

Approval to advertise by Competitive Sealed Proposals for “Hastings Phase II” which has been determined by the Purchasing Agent to be the procurement method to use that is in the best interest of the County.

In addition, the procurement will utilize funds from the General Land Office (GLO).

Further, approve a committee to review the proposal submittals from the persons shown below, their designee, or other persons as determined by the Court.

Wael Tabara, Assistant County Engineer
Matt De La Rosa, Staff Engineer
Auditing Designee
Natasha Stulberg, Purchasing Department (non-voting member)

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. J.1.** **3/24/2026**

Discuss Potential Litigation

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. J.2.** **3/24/2026**

Pending Litigation - Cullen RV Resort, LLC

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. J.3.** **3/24/2026**

Discussion of Tax Abatement

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. L.1.** **3/24/2026**

Criminal Justice Coordinating Council (CJCC)

# Meadows Mental Health Policy Institute

# Briefing Memo: Establishing a Criminal Justice Coordinating Council (CJCC) in Brazoria County

## Project Background

In 2025, the Gulf Coast Center (GCC) received a one-time grant from the State of Texas to support system improvements within the local criminal justice system, including behavioral health services. As part of this effort, Felicia Jeffery, CEO of GCC, and Brazoria County Sheriff Bo Stallman designated part of the grant funding to contract with Meadows Mental Health Policy Institute (Meadows Institute) to develop a plan for establishing a Criminal Justice Coordinating Council (CJCC) in Brazoria County. This briefing memo summarizes the Meadows Institute's work to date and outlines proposed next steps for establishing a Brazoria County CJCC.

## Criminal Justice Coordinating Councils (CJCCs)

A CJCC is a collaborative body of local stakeholders that works to improve the effectiveness, efficiency, and fairness of the criminal justice system. CJCCs help strengthen coordination across agencies, promote public safety, support fair treatment of individuals involved in the system, and increase community engagement in justice-related processes. They also provide a forum for identifying systemic challenges and inefficiencies, and for developing policies, programs, operational improvements, and funding strategies to address them.

National best practice for CJCCs focuses on collaboration, data-driven decision-making, and accountability. Effective CJCCs lead to more equitable, efficient, and effective criminal justice processes. CJCCs encourage further collaboration, stakeholder engagement, and implementation of best practices. Communities with well-functioning CJCCs benefit from improved system efficiency, improved public safety outcomes, and greater equity and fairness across systems.

## The Meadows Institute's Texas CJCC Efforts

Grounding CJCCs in these best practices helps ensure that behavioral health integration is not just aspirational, but practical, achievable, and measurable.

To date, the Meadows Institute has helped establish, support, and manage CJCCs in several Texas communities – including Dallas, El Paso , Galveston, Harris, and Tarrant counties – and is engaged in similar work in Fort Bend and Galveston counties.

## Building Consensus for a Brazoria County CJCC

The Meadows Institute team facilitated strategic planning discussions with GCC, Sheriff Stallman, and Brazoria County Sheriff's Office leadership, and conducted key informant interviews with more than 30 stakeholders. Through this work, we found broad support for establishing a Brazoria County CJCC. We also found strong interest and community readiness for focused planning around next steps for a crisis facility in Brazoria County, as well as opportunities to use new state funding that will soon be available to strengthen local crisis services.

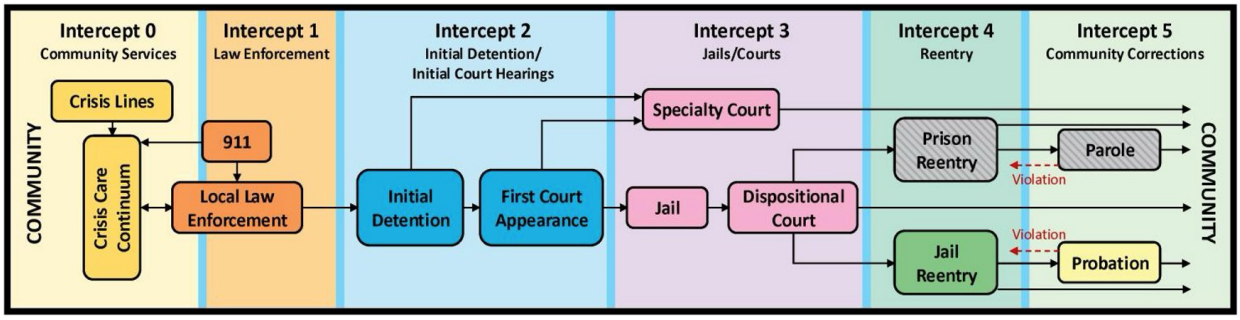
## Next Steps to Establish a Brazoria County CJCC

The Meadows Institute recommends that the Brazoria County Commissioners Court formally authorize the creation of the Brazoria County CJCC by approving a charter document that outlines its leadership, membership, and initial operating procedures. The Meadows Institute team will coordinate with the District Attorney's Office to draft the charter for consideration and approval by the Court.

## Brazoria County Justice System Scan

The Meadows Institute conducted a high-level scan of the Brazoria County criminal justice system using the Sequential Intercept Model (SIM), as a framework to examine six critical decision points, or "intercepts," where people with behavioral health needs interact with the justice system. The scan identifies system-level challenges, assesses the availability and capacity for evidence-based interventions.

### Sequential Intercept Model (SIM)




The scan is intended to inform long-term planning, prioritize actionable reforms based on feasibility and impact, and guide the development of the CJCC. The Council will provide ongoing oversight, facilitate collaborative problem-solving, and help advance the implementation of evidence-based practices across the county's criminal justice system. By providing a clear picture of existing resources, service gaps, and opportunities for coordination, this scan serves as a foundational tool to strengthen the intersection of the criminal justice and behavioral

health systems, advance system-level reforms, and improve outcomes for individuals and the broader Brazoria County community.

**System Scan by SIM Intercept Point in Brazoria County: Priority Considerations**

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|---|---|
| **Intercept 0** | - Brazoria County should continue efforts to plan, develop, and implement a crisis facility with inpatient treatment capacity. |
| | - The new Rider 64 funding allocated to GCC for expanded crisis services is an immediate opportunity to improve crisis services while the broader facility planning continues. |
| | - A first priority of the CJCC is to conduct a rapid analysis of MCOT and CCRT staffing to determine the added resources needed to meet service demand within reasonable response times. |

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| **Intercept 1** | - A first priority for the CJCC is to acquire and evaluate data from local police departments on arrests and other activities to identify opportunities for diversion. |
| | - Standardize protocols across all PSAPs to improve coordination among 911, 988, and crisis line services, starting with the Brazoria County Sheriff's Office, which receives the largest volume of calls. |
| | - Expand partnerships like those at Alvin and Lake Jackson Police Department to embed behavioral health staff in police crisis response and follow up. |

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| **Intercept 2** | - A priority for the CJCC is to collect and report key data metrics for the justice system, publish that data to stakeholders, and use the data for planning system improvements. The dashboard under development at the Sheriff's office is a key first step. |
| | - Compare current jail triage and initial court activities to the requirements of Texas CCP Art. 16.22 to ensure compliance with all processes. |
| | - Review current attorney appointment processes to confirm timeframes for appointments, access to attorneys with mental health experience, and timeliness of first contact with defendants. |
| | - Build upon the DA's pretrial program to establish a formal pretrial diversion program with clear eligibility, standardized referrals, and defined roles for justice partners. |

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| **Intercept 3** | - A priority for the CJCC is understanding the steps and timeframes for processing cases of persons in jail in the pretrial stage. Factors such as the time needed to file cases, schedule grand jury proceedings, obtain evidence such as drug analysis, and manage court capacity can all influence how long a person stays in jail before case disposition. |
| | - Review the need for behavioral health care in the jail compared to current staffing. It is critical to have real time, on demand access to crisis care when needed. Specifically, determine the cost to expand psychiatrist hours, case management, and night/weekend coverage. |
| | - A deeper review of the competency restoration process will find opportunities to reduce the number of people in jail awaiting competency restoration. A starting point is to understand the timeframes for ordering and completing competency evaluations. |

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| **Intercept 4** | - Rapidly review current discharge planning to ensure continuity of care, especially for people on medication. Ensuring a strong connection to community care is critical to successful reentry. |
| | - A priority for the CJCC should be to coordinate stakeholders to ensure that people leaving jail have access to staffing, housing, transportation, and medication supports at discharge. |

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| **Intercept 5** | - Examine the current capacity for specialized supervision caseloads (those funded by TCOOMMI) compared to need and determine if additional capacity is needed. |
| | - A priority for the CJCC is to bring community stakeholders together to expand affordable housing, improve transportation options, clarify program eligibility, and increase shelter access for justice involved individuals. |

# Establishing a Criminal Justice Coordinating Council (CJCC) in Brazoria County

*March 2026*

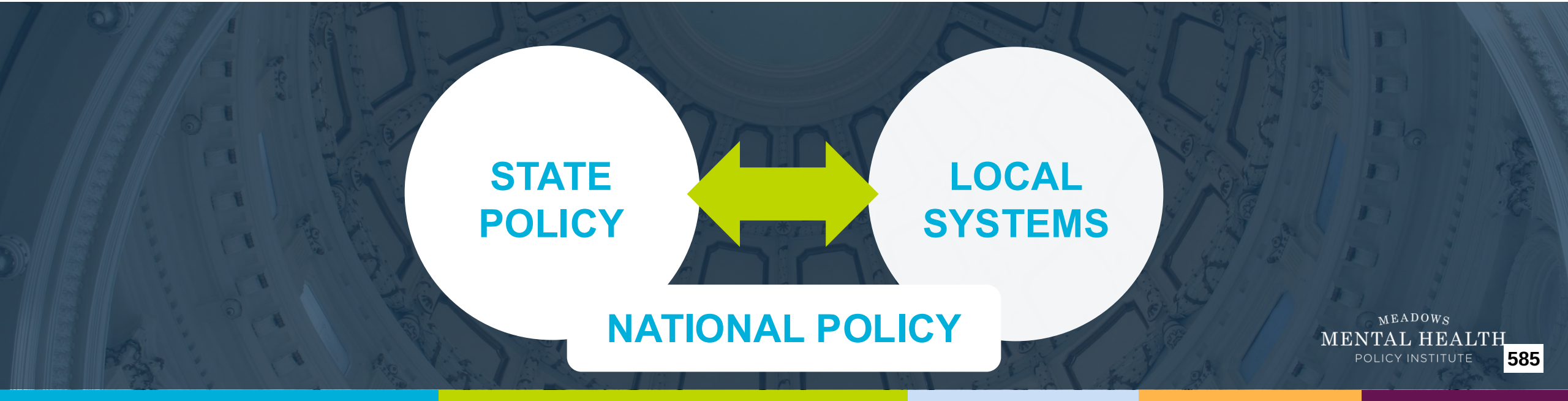
Ron Stretcher, Vice President of Systems Integration

# Meadows Mental Health Policy Institute (MMHPI):



**Vision:** We envision Texas to be the national leader in treating people with mental health needs.

**Mission Statement:** To provide independent, non-partisan, data-driven, and trusted policy and program guidance that creates equitable systemic changes so all Texans can obtain effective, efficient behavioral health care when and where they need it.



# MMHPI Project Team

**Darilynn Cardona-Beiler**

Senior Vice President for Adult Systems of Care

**Ron Stretcher**

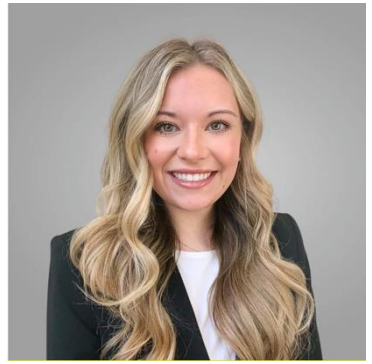
Vice President of Systems Integration

**Laura Slocum**

Vice President of Crisis Systems Transformation

**Karl Santos**

Assistant Director of Adult Systems of Care



**Kate Ryan**

Project Coordinator for Center for Health System Transformation

# Project Background



## MMHPI, GCC, and the CJCC

- The Gulf Coast Center (GCC), received a one-time grant from the State, towards system improvements in the mental health space.
- As part of this, MMHPI is conducting work with GCC to establish a Criminal Justice Coordinating Council (CJCC).
- This initiative aims to foster collaboration with key stakeholders from neighboring spaces (criminal justice, emergency services, mental health, step-down services, etc.), towards improvements to the existing system.

# Project Timeline: Completed Four Phase Approach



**Phase One:**

Scan of Brazoria County Criminal Justice System (12 weeks)

**Phase Two:**

Consensus Building Among County Leadership (4 weeks)

**Phase Three:**

Develop Written Plan for CJCC (4 weeks)

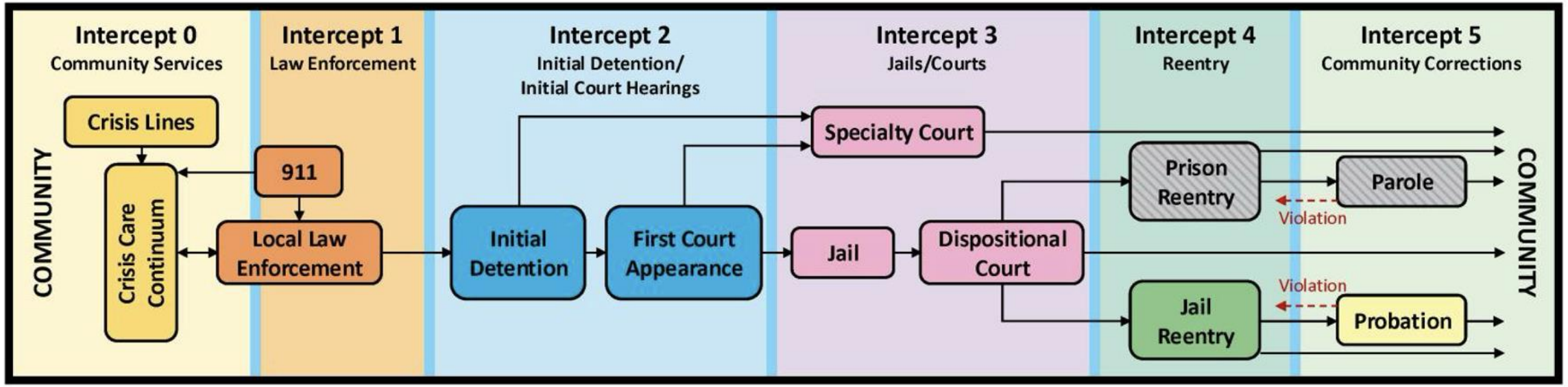
**Phase Four:**

Sustainability Plan for CJCC

# System Scan – Sequential Intercept Model and Priority Considerations

# Sequential Intercept Model





# Priority Considerations



## Intercept 0 - Community Services:

- Brazoria County should continue efforts to plan, develop and implement a crisis facility with inpatient treatment capacity.
- The new Rider 64 funding allocated to Gulf Coast Center for expanded crisis services is an immediate opportunity to improve crisis services while the broader facility planning continues.
- An initial priority of the CJCC should be a rapid analysis of MCOT and CCRT staffing to determine how many additional resources are needed to meet the demand for services within reasonable time frames.

# Priority Considerations



## Intercept 1 – Law Enforcement:

- An initial priority for the CJCC is to acquire and evaluate data from local police departments on arrests and other activities to identify opportunities for diversion.
- Standardize protocols across all PSAPs to strengthen coordination between 911, 988 and crisis line services. The Brazoria County Sheriff's Office handles the largest volume of calls and can serve as the starting point.
- Expand partnerships like those at Alvin and Lake Jackson Police Department to embed behavioral health staff in police crisis response and follow up.

# Priority Considerations



## Intercept 2 – Initial Detention and Initial Court Hearings:

- A priority for the CJCC is to collect and report on key data metrics for the justice system, publish that data to stakeholders and use the data for planning system improvements. The dashboard under development at the Sheriff's office is a key first step.
- Compare current jail triage and initial court activities to the requirement of Texas CCP Art. 16.22 to ensure compliance with all processes.
- Review current attorney appointment processes to confirm timeframes for appointments, access to attorneys with mental health experience, and timeliness of initial contact with defendants.
- Build upon the DA's pretrial program to establish a formal pretrial diversion program with clear eligibility, standardized referrals, and defined roles for justice partners.

# Priority Considerations



## Intercept 3 – Jails and Courts

- A priority for the CJCC is understanding the steps and timeframes for processing cases of persons in jail in the pretrial stage. The time required for cases to be filed, scheduling grand jury, obtaining evidence such as drug analysis and court capacity can all impact the time a person spends in jail awaiting case disposition.
- Review the need for behavioral health care in the jail compared to current staffing. It is critical to have real time, on demand access to crisis care when needed. Specifically, determine the cost to expand psychiatrist hours, case management, and night/weekend coverage.
- A deeper review of the competency restoration process will identify opportunities to reduce the number of persons in jail awaiting competency restoration. A starting point is to understand the timeframes for ordering and completing competency evaluations.

# Priority Considerations



## Intercept 4 - Reentry:

- Rapidly review current discharge planning to ensure continuity of care, especially for persons on medication. Ensuring a strong connection to community care is critical to successful reentry.
- A priority of the CJCC is to connect stakeholders to ensure that staffing, housing, transportation, and medication supports are available to all persons upon discharge from jail.

# Priority Considerations



## Intercept 5 – Community Corrections:

- Examine the current capacity for specialized supervision caseloads (those funded by TCOOMMI) compared to need and determine if additional capacity is needed.
- A priority for the CJCC is to connect community stakeholders to expand affordable housing, broaden transportation, clarify program eligibility, and increase shelter access for justice-involved individuals.

# Consensus Building

# Consensus Building



## Stakeholder Input:

- Key Informant Interviews with 30+ stakeholders.
- We found broad support for a CJCC.
- We identified two groups to include in the CJCC planning and implementation: a newly formed Behavioral Health Leadership Team focused on youth and an existing Suicide Prevention and mental health Consortium.
- Significant interest in status of the facility project and new state crisis funds

# Key Informant Interview List



| Organization: | Name: | Title: | Status: |
|---|---|---|---|
| ADAPT Programs | Katie Waller | Director of Programs | KII Completed |
| Alvin PD | Robert E. Lee | Alvin Police Chief | KII Completed |
| Alvin PD | Jenny Humbird | Detective | KII Completed |
| Brazoria County | Ron Helson | Attorney at Law | KII Completed |
| Brazoria County | Sonya Butler | SUD Counselor | KII Completed |
| Brazoria County Commissioners Court | Jay Burridge | Commissioner Pct. 1 | KII Completed |
| Brazoria County Commissioners Court | Stacy Adams | Commissioner Pct. 3 | KII Completed |
| Brazoria County Commissioners Court | Matt Sebesta | County Judge | KII Completed |
| Brazoria County Corrections | Dr. Gregory Dillon | Director | KII Completed |
| Brazoria County Corrections | Kyle Teat | Chief Juvenile Probation Officer | KII Completed |
| Brazoria County District Attorney | Tom Selleck | DA | KII Completed |
| Brazoria County Jail | Linda Smith | Program Manager for Forensic Services | KII Completed |
| Brazoria County Sheriff's Office | Sheriff John Moore | Crime Analyst | KII Completed |
| Brazoria County Sheriff's Office | Sergeant Michael Vandergrifft | Supervises the Brazoria County Sheriff's Office Mental Health Unit) Former NAMI President. | KII Completed |
| Brazoria County Sheriff's Office | Bo Stallman | Sheriff | KII Completed |
| Brazoria County Sheriff's Office | Madison Polston | PIO | KII Completed |

# Key Informant Interview List



| Organization: | Name: | Title: | Status: |
|---|---|---|---|
| Community Health Network | Ezreal Garcia | Vice President Government Affairs and Public Relations, PIO  Director of Emergency Preparedness | KII Completed |
| Community Health Network | James Simmons | CCBHC Crisis Program Manager | KII Completed |
| District Courts | Greg Donnell | Associate Judge | KII Completed |
| Gulf Coast Center | Jennifer Lattermann | Program Manager, ACT Services | KII Completed |
| Gulf Coast Center | Jerry Freshour | Senior Director Crisis and Justice Services | KII Completed |
| Gulf Coast Center | Arielle Gray | Program Manager for Crisis Services | KII Completed |
| Gulf Coast Center | David Hernandez | Program Manager for Crisis Co-Response Services | KII Completed |
| Gulf Coast Center | Kate Castelline | TCOOMMI Program Manager | KII Completed |
| Gulf Coast Center | Christen Dobbs-Perez | Galveston Program Manager-Forensic Services | KII Completed |
| Gulf Coast Regional 9-1-1 Emergency Communications District | Kim Ward | Senior Manager | KII Completed |
| Houston Galveston Area Council | Madeline McGallion | Public Safety Program Manager | KII Completed |
| Pearland Chamber of Commerce | Jim Johnson | President/CEO | KII Completed |
| Pearland Police Department | Officer Z. Davis-Woods | MH Wellness Coordinator | KII Completed |
| Santa Maria Hostel | Kamesha Brown | Project Coordinator / Peer | KII Completed |
| Santa Maria Hostel | Autum Valero | Peer Support Specialist | KII Completed |

# Consensus Building



## Stakeholder Analysis:

- Sheriff Stallman as Chair and a County Commissioner as Co-chair.
- Remaining Commissioners to serve as ex-officio members – requires following open meetings requirements.
- Start with key stakeholders and allow CCJC to expand membership as they start their work.

# Criminal Justice Coordinating Councils (CJCCs)

# Introduction to CJCCs

**What are Criminal Justice Coordinating Councils?**

- A CJCC is a collaborative group of local stakeholders aimed at improving the efficiency and effectiveness of the criminal justice system.

**Why are CJCCs important?**

- Enhance coordination among criminal justice agencies and improve outcomes.
- CJCCs play a critical role in improving the criminal justice system.
- National best practices focus on collaboration, data-driven decision-making, and accountability.
- Effective CJCCs lead to more equitable, efficient, and effective criminal justice processes.
- Encourage further collaboration, stakeholder engagement, and implementation of best practices.

# Benefits of a Well-Functioning CJCC

**Improved System Efficiency:**

- Streamlining processes, reducing redundancies.

**Enhanced Public Safety:**

- Addressing underlying causes of criminal behavior (e.g., substance abuse, mental health).

**Greater Equity and Fairness:**

- Ensuring that policies promote fairness and reduce disparities in the justice system.

# The Role and Structure of a CJCC



## Key Functions:

- Facilitates collaboration among law enforcement, courts, prosecution, defense, corrections, and community agencies.
- Identifies and addresses systemic problems and inefficiencies in the criminal justice system.
- Develops policies and strategies to improve justice system operations.

## Core Objectives:

- Ensure fair and equitable treatment of individuals.
- Promote public safety.
- Enhance community involvement in the justice process.

# The Role and Structure of a CJCC



## Core Members:

- Local government representatives (e.g., mayor, city council members).
- Criminal justice agencies (e.g., police, courts, corrections).
- Community stakeholders (e.g., LMHAs, advocacy groups, people with lived experience).
- Often includes community leaders, academics, and researchers.

## Subcommittees:

- May be formed to address specific issues (e.g., juvenile justice, mental health, racial disparities).

# Recommended CJCC Membership



| CJCC Role | Name | Occupation | Agency/Representing |
|---|---|---|---|
| Chair | Bo Stallman | Sheriff | Brazoria County Sheriff's Office |
| Co-Chair | - | Elected County Commissioner/Judge | Commissioners Court |
| Member | Tom Selleck | Elected District Attorney | DA Office |
| Member | - | Elected District Judge | Felony Courts |
| Member | - | Elected County Court-at-Law Judge | Misdemeanor Courts |
| Member | Judge Pat Sebesta | Chief Magistrate | Magistration and Specialty Courts |
| Member | Robert E. Lee | Police Chief | Local law enforcement agencies |
| Member | Dr. Gregory Dillon | Chief Adult Probation Officer | CSCD |
| Member | Kyle Teat | Chief Juvenile Probation Officer | Juvenile Probation |
| Member | Joyce Hudman | Elected County Clerk | County Clerks Office |
| Member | Cassandra Tigner | Elected District Clerk | District Clerk's Office |
| Member | Ron Helson | Private Bar (accepts indigent cases) | Defense Bar |
| Member | Felicia Jeffery | CEO of GCC | Mental Health/SUD |
| Member | James Simmons | CCBHC Crisis Services Manager | Brazoria County Suicide Prevention and Mental Health Coalition |
| Member | - | State Prisons and Parole | Texas Department of Criminal Justice |
| Member | Ezreal Garcia | Community Health Care Provider | CHN |
| Member | Jim Johnson | Business Community | Pearland Chamber of Commerce |

# Project Contacts



**Ron Stretcher**
Vice President of Systems Integration
rstretcher@mmhpi.org

**Darilynn Cardona-Beiler**
Vice President for Adult Systems of Care
dbeiler@mmhpi.org

**Karl Santos**
Assistant Director of Adult Systems of Care
ksantos@mmhpi.org

# Thank You!

For more information visit mmhpi.org.

THE HACKETT CENTER FOR MENTAL HEALTH

MEADOWS MENTAL HEALTH POLICY INSTITUTE

PASO del NORTE CENTER
Meadows Mental Health Policy Institute

TRAUMA & GRIEF CENTER AT THE HACKETT CENTER | CENTER FOR CHILD AND FAMILY WELLNESS | CENTER FOR JUSTICE AND HEALTH

# COMMISSIONERS COURT OF BRAZORIA COUNTY

**ORDER NO. L.2.** **3/24/2026**

Parks Department

Docusign Envelope ID: 07B7224F-7C98-46EC-B94A-BBE4A25A1ACD

# AMENDMENT NO. 2 TO
# GLO CONTRACT NO. 22-198-000-D623

**THE GENERAL LAND OFFICE** (the "GLO") and **BRAZORIA COUNTY** ("Local Government"), each a "Party" and collectively "the Parties" to GLO Contract No. 22-198-000-D623 (the "Contract"), desire to amend the Contract. Therefore, the parties agree as follows:

1. **SECTION 1.02 i)** is deleted in its entirety and replaced with the following:

   " i) In the event of conflicts or inconsistencies between this Contract, its Attachments, federal and state requirements, and any documents incorporated herein by reference, such conflicts or inconsistencies shall be resolved by reference to the documents in the following order of priority: all applicable laws, rules, and regulations; the signed Contract; **Attachment A**, **Attachment C**, **Attachment B,** and **Attachment D**."

2. **SECTION 1.03 a)** is deleted in its entirety and replaced with the following:

   "**1.03 PROJECT**

   a) Local Government shall maintain the number of linear feet of beach and dunes along the Bluewater Highway and Beach Access Road Five (the "Project") as agreed between the GLO and the Local Government. The GLO shall provide funding to Local Government for it to carry out the Project, as authorized by SB8."

3. **SECTION 2.01** of the Contract is amended to reflect a termination date of May 1, 2026.

4. **ATTACHMENT D** to the Contract, **WORK PLAN, BUDGET, AND MAP**, is incorporated herein in its entirety for all purposes. Any reference to "Work Plan" is hereby replaced with "Work Plan, Budget, and Map."

5. This Amendment shall be effective upon the date of last signature.

6. The terms and conditions of the Contract not amended herein shall remain in force and effect.

**SIGNATURE PAGE FOLLOWS**

Docusign Envelope ID: 07B7224F-7C98-46EC-B94A-BBE4A25A1ACD

# SIGNATURE PAGE FOR AMENDMENT NO. 2 TO GLO CONTRACT NO. 22-198-000-D623

**GENERAL LAND OFFICE**

Signed by:
Jennifer G Jones
E70CDF09B56540E...

Jennifer G. Jones

Chief Clerk and Deputy Land Commissioner

Date of execution: 11/3/2025

**BRAZORIA COUNTY**

DocuSigned by:
Matt Sebesta, Jr.
7158A8A7BC4B414...

Name: Matt Sebesta, Jr.

Title: Brazoria County Judge

Date of execution: 11/3/2025

**OGC** Initial

**PM** DS

**DIR** DS

**DGC** DS

**GC** DS

**DCC** DS

**ATTACHED TO THIS AMENDMENT:**

**ATTACHMENT D: WORK PLAN, BUDGET AND MAP**

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# WORK PLAN, BUDGET, AND MAP

## Brazoria County SB-8 Dune Restoration Project

1. To address dune restoration along approximately 5,945 linear feet along the Right of Way of the Bluewater and Beach Access Road Five in Brazoria County, the GLO shall:
   a) Provide technical guidance to Brazoria County.
   b) Confer with Brazoria County on the location and extent of the project area/scope of work.
   c) Provide timely comments or approval of reimbursement request submittals.
   d) Participate in meetings and decision-making processes, if requested.
   e) Provide a financial point of contact.
   f) Review proof of disbursements, project update reports, and financial summary reports.
   g) Provide replenishment advances to Brazoria County, as proof of disbursements are provided and approved, up to the Total Project Cost in the budget below.
   h) Coordinate with the Office of the Governor to ensure the project and documents meet auditing standards.

2. As lead project manager Brazoria County shall:
   a) Confer and cooperate with the GLO to delineate and document the exact location and extent of the project area and any changes in scope or amendments.
   b) Consult with the GLO regarding any important meetings and decision-making processes.
   c) Apply for, hold, and maintain (if acquired) all required permits, leases, and other authorizations necessary for the project, and ensure compliance with all general and special conditions contained therein.
   d) Comply with the Dune Protection Act and continued coordination with the GLO's Beach and Dune Program.
   e) Submit to GLO a copy of all contracts under which Brazoria County will seek advanced payment or reimbursement, for allowable expenses.
   f) Provide documentation for expenditures by Brazoria County as described in the budget below.
   g) Provide the GLO with an estimated timeline for completion of the project and regular updates on project progress.
   h) Serve as the point of contact for communication with the engineering and construction contractor(s), and any other contracted entities under the terms of QPP's respective contracts. This does not restrict or preclude communication of a general nature between the GLO and Brazoria County's contracted entities during the course of the project.
   i) Serve as the source for all media advisories, inquiries, and press releases regarding the Project and advise GLO in a timely manner of any inquiries made about the Project.
   j) Provide a financial point of contact.
   k) Comply with all federal, State, and local regulations, where applicable.

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l) Provide a Cover Sheet, Project Update Report, and Financial Summary Report to the GLO, with all accompanying backup documentation required or requested as proof for disbursement requests. Submit a final project completion report summarizing all financial expenditures, deliverables received, and project timeline to the GLO upon 60 days of project closeout. The GLO will provide templates for reporting formats.

m) Submit Proof of Disbursements and Requests for Replenishment of Advanced Funds monthly, if expenditures are made during the month.

i. Disbursements for allowable expenses as described in the budget must be accompanied by a Cover Letter, Progress Update Report, and proof of any deliverables provided during the service period. Proof of Disbursements must be supported by invoices, actual receipts, cancelled checks, or such other documentation that, in the judgment of the GLO, substantiates the expenditures. A Financial Summary Form must be provided. Proof of disbursement shall be sent to the designated GLO project manager(s). Failure to comply with this requirement may, at the sole discretion of the GLO, result in a Project delay or cessation of work. Any costs incurred resulting from failure to comply with proof of disbursement requirements is the responsibility of Brazoria County.

ii. Requests for Replenishment of Advanced Funds will be allowable up to the total expected cost of the project. As Brazoria County has already been advanced $1,500,000.00, the GLO will allow replenishment of the remaining advance based on the amounts provided in the Proof of Disbursement packages. The additional amount to be advanced shall not exceed total additional contractual costs supplied to the GLO or as laid out in the final budget less the original advance amount of $1,500,000.00.

iii. Return any remaining advanced funds in Brazoria County's possession to GLO no later than 60 days after the completion of the project or May 1, 2026, whichever date comes first.

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# BUDGET
## Brazoria County SB-8 Dune Restoration Project

| CONTRACTUAL | AMOUNT |
|---|---|
| Final design, bid assistance, construction oversight, and construction of dune restoration in Brazoria County | $5,000,000.00 |
| **TOTAL PROJECT COST NOT TO EXCEED** | **$5,000,000.00** |

## COST SHARING SUMMARY

**Any additional costs beyond the original advance of $1,500,000.00 and replenishment of funds of $1,178,157.50 will be completed through reimbursement requests to the GLO from Brazoria County in an amount not to exceed $5,000,000.00.*

| Description | Contractor | Amount |
|---|---|---|
| In-house Labor | Brazoria County Engineers | $125,000.00 |
| Grant Administrator | Carr, Riggs and Ingram, LLC | $225,000.00 |
| Engineer | DE Corp | $493,232.50 |
| Engineer | Atser, LP. | $260,221.25 |
| Construction Contractor | RES, LLC. | $1,574,703.75 |
| | **Total:** | $2,678,157.50 |
| | **Brazoria County Advanced Funds:** | $1,500,000.00* |
| | ***Available Replenishment of Advanced Funds:** | $1,178,157.50 |

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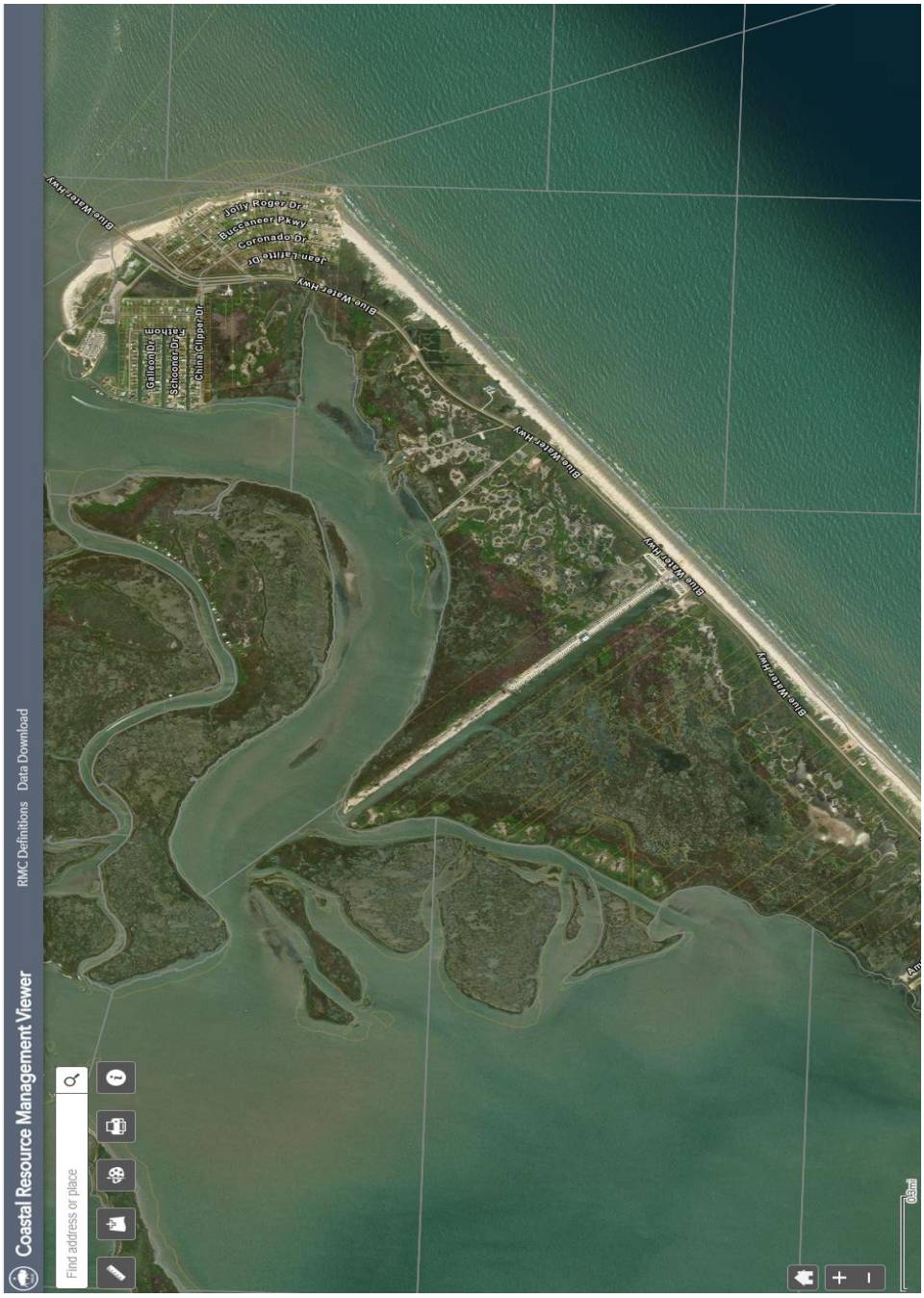
# MAP
## Brazoria County SB-8 Dune Restoration Project



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# SUPPORTING DOCUMENTS

Docusign Envelope ID: 07B7224F-7C98-46EC-B94A-BBE4A25A1ACD

# TEXAS GENERAL LAND OFFICE
## DRAFTING REQUEST FORM

You are listed as a Project Manager for a Base Grant that is either expiring or the Contract Management Division (CMD) has been asked to initiate an amendment on. Please select one of the following options:

☐ Option 1: Approved to Expire ☑ Option 2: Amendment Required

***If Option 1:***
Thank you! You may now save this document and return it to the assigned Contract Manager. Please send it by replying to the original email, so that the document is brought back into CMD's Contract Lifecycle Management (CLM) system.

***If Option 2:***
Please complete the information in the highlighted sections below and review the data on the final page for any necessary changes to CMD's data. Once complete, please save this document and return it to the assigned Contract Manager. Please send it by selecting Reply All in a reply to the original email so that the document will be brought back into CLM and the Contract Manager will be notified.

## Amendment Information

Please provide the information listed below.

### 1. PM Information

Please Provide the Name of the Person Preparing this form below:

Name: _____Kelly Brooks_____

Title: _____CEPRA Program Manager_____

Date: _____9.26.2025_____

### 2. Reason for the amendment:

| |
|---|
| Provide a brief description of what specifically needs changed: |
| Adjusting scope of linear footage to increase. Still below max amount approved by Legislature. Add finalized Work Plan, Budget, and Map as Attachment D. Decrease expiration date. |
| Provide a brief reason why the change is necessary: |
| Contract states that any changes must be made via amendment past the 1.5 million advance |

### 3. If adding or changing time, complete this information:

| | |
|---|---|
| What is the new termination date? | 5.01.2026 |
| Provide an explanation as to why the current termination date cannot be met: | |
| Need to reduce the current termination date from 12.31.2026 to 5.01.2026 due to requirements FINMAN GLO has with Office of Governor | |
| Provide a brief plan that assures the contract can be completed by the requested termination date: | |

Brazoria County is currently in construction and will have finalized in time to meet new deadline

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## *4.* If amending the dollar value, complete this information:

| | | |
|---|---|---|
| Requisition Number: | | |
| Current Dollar Value: | $5,000,000.00 | A |
| Change of Funds: | | B |

Add the values from A and B. Insert new value below.

| | |
|---|---|
| New Total (A+B): | |

Divide B by A and then multiply by 100. Insert percentage below.

| | |
|---|---|
| Percent of Change: | |

Percent of change is greater than 10%, place an x in the box that best represents the reason for the change.

| | | | |
|---|---|---|---|
| | Extension/Renewal of contract based on agency convenience | | Extension of contract schedule due to VENDOR non-performance |
| | Force Majeure/Act of God | | Request by VENDOR with scope increase |
| | Accommodate changes in third party (State/Federal) standards | | Error/Omission in Original Design caused by AGENCY |
| | Request by AGENCY with scope increase | | Error/Omission in Original Design caused by NEITHER |
| | Request by AGENCY without scope increase | | Error/Omission in Original Design caused by VENDOR |
| | Request by AGENCY to Update/Enhance Technology | | Other/Not Applicable - Data Entry Collection |
| | Other/Not Applicable - Legislative Allocation | | Other/Not Applicable - Subrecipient Allocation |

(Note: CMD reserves the right to, following discussions with the PM, modify the selected reason code.)

## *5.* Review Data

| |
|---|
| Please review the data on page 3 and notate any necessary changes below: |
| |
| |

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## CLM Data Validation

### CONTRACT DATA

Division Name: ***Coastal Protection***

Contract Number: ***22-198-000-D623***

Work Order Number: D623

Program Area Project Number: Beach Dune

Current Expiration: 12/31/2026

Current Value: $5,000,000.00

Is insurance Required: Self-Insurance by Governmental Units, Chapter 2259 Tex. Gov't. Code

Insurance Expires: 01/01/1900

Was retainage required? No

If yes, the percentage required: 0%

Does this use Federal funds? Yes

Federal Award Number(s): 2021-CS-2017

CFDA(s): 21.027 Coronavirus State Fiscal Recovery Fund

Research and Development? No

Was a Notice to Proceed (NTP) required? No

Date it was issued:

Purchase Order Number(s): EP021218;EP021780;021780

### COMPANY DATA

Vendor or Subrecipient Name: Brazoria County

Address: 111 East Locust Street.

City: Angleton State: Texas Zip: 77515-4664

Phone Number: (***979***) 849-5711

Website: http://brazoriacountytx.gov/home

Texas Identification Number: 17460000445 UEID: N1GLHP8EWHD9 Cage: 3ZKW6

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External Project Manager Name: Susan Serrano

Email: sserano@brazoriacountytx.gov

Phone:

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Signatory Name: Matt Sebesta, Jr.

Email: Matts@brazoria-county.com

Phone: (***979***) 849-1200

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**From:** Sandra Radosavljevic
**To:** Kelly Brooks
**Subject:** RE: 22-198-000-D623 A2
**Date:** Tuesday, September 30, 2025 9:45:00 AM
**Attachments:** image002.png

---

I'm working on your request for A2 to D623 and need some help:

The Attachment A budget shows a NTE of $2,678,157.50 while the contract shows NTE as $5M:

a) Subject to the terms and conditions of this Contract, the GLO shall issue the Subaward to Local Government, in an amount not to exceed $5,000,000.00, payable as an initial advance installment of $1,500,000.00 (the "Initial Installment") and thereafter as reimbursements of allowable expenses incurred by Local Government.

The budget needs to account for the full $5M even though it will be paid in installments – or we need to amend the contract to lower the NTE.

I revised the Att A to incorporate the map from the county as you asked. Please review and let me know. Also, please revise the budget before returning it to me.

Thanks, Sandra

---

**From:** Sandra Radosavljevic
**Sent:** Friday, September 26, 2025 3:17 PM
**To:** Kelly Brooks <Kelly.Brooks@glo.texas.gov>
**Subject:** RE: DRF 22-198-000-D623 A2

Thanks for the DRF. The RIS on the other email was an old version, from Kevin for A1. I need one to request /describe the changes needed for A2 please.

---

**From:** Kelly Brooks <Kelly.Brooks@glo.texas.gov>
**Sent:** Friday, September 26, 2025 2:29 PM
**To:** Sandra Radosavljevic (Texas General Land Office (GLO)) <m-4gtasa4a6xdokxcx6lgr7f62ecipf4blz7uzxp5srzpsuzkuwana@app1mail.novatuscontracts.com>
**Cc:** Sandra Radosavljevic <Sandra.Radosavljevic@GLO.TEXAS.GOV>
**Subject:** RE: DRF 22-198-000-D623 A2

Here you go Sandra. I thought I provided the RIS with the other docs?
==========
**From:** Kelly Brooks Kelly.Brooks@glo.texas.gov
**Sent:** Thursday, September 25, 2025 3:23 PM
**To:** Sandra Radosavljevic Sandra.Radosavljevic@GLO.TEXAS.GOV
**Subject:** Brazoria County RUSH SB8 Project Amendment Workplan Revision Amendment #1

Sandra,
Please see the attached workplan revision for the SB8 Brazoria County Dune Restoration Project. I

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would prefer to use their sketch provided for the project area and remove mine if possible. This method of replenishing their advanced funds has been approved by Exec.
K

==========

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**From:** Sandra Radosavljevic
**To:** Traci Cotton; Jeff Fazio
**Subject:** RE: Upcoming RUSH Request [ 22-198-000-D623 A2 ]
**Date:** Friday, August 22, 2025 8:39:28 AM
**Attachments:** image001.png

Good morning – clarification on the situation:

- GLO received $5M in funds from the Legislature, to reimburse Brazoria County for work repairing and maintaining beach, dunes, and a beach access road.
- The subrecipient agreement (D623) specifies “approximately 4,600 feet” in two places.
- The project is ongoing and is under budget.
- The county wants to maximize the benefit from the allocated funds, by extending the work zone.
- The contractor is on site and anticipates completing the current number of feet by 8/31/25.
- The County wants an amendment to change the “approximate” number of feet to “number of feet agreed to by GLO and Brazoria County.” This will provide flexibility to fully expend the allocated funds, and maximize the benefits of the project.
- The contractor will demobilize shortly after the current 4,600 feet of work is completed, unless there is an amendment. If de-mob occurs, the County will incur a new mobilization and second demobilization fee in the future.

The Coastal PM said she hasn’t received everything necessary from the County, but I’m ready to task forward the amendment (for Rush processing) as soon as the submittal is provided.

I will leave the amendment assigned to Jeff, as noted below. Please let me know if you have any questions regarding the above.

Best Regards, Sandra

**From:** Traci Cotton <Traci.Cotton@glo.texas.gov>
**Sent:** Thursday, August 21, 2025 2:43 PM
**To:** Jeff Fazio <Jeff.Fazio@glo.texas.gov>
**Cc:** Sandra Radosavljevic <Sandra.Radosavljevic@GLO.TEXAS.GOV>
**Subject:** RE: Upcoming RUSH Request [ 22-198-000-D623 A2 ]

Got it – & that stumped me as well – I think it is like instead of vendor laying 5 feet of sand, the amendment will call for vendor laying 10 feet of sand.

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Traci Cotton | Attorney | General Law
Office of General Counsel | Texas General Land Office
Phone: (512) 463-6555 | Email: traci.cotton@glo.texas.gov

This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you are not a named addressee, please notify the sender and delete this email. Do not disseminate, distribute, or copy this e-mail. Thank you.

---

**From:** Jeff Fazio <Jeff.Fazio@glo.texas.gov>
**Sent:** Thursday, August 21, 2025 2:34 PM
**To:** Traci Cotton <Traci.Cotton@glo.texas.gov>
**Cc:** Sandra Radosavljevic <Sandra.Radosavljevic@GLO.TEXAS.GOV>
**Subject:** RE: Upcoming RUSH Request [ 22-198-000-D623 A2 ]

No, I'll keep it – you have plenty on your plate.

I don't understand what "distance of the work" means below. This is not a change to a Deliverable due date, right? Because that would not require an amendment.

**Jeffrey D. Fazio**
General Law & Employment Attorney
Office of General Counsel
Texas General Land Office | Commissioner Dawn Buckingham, M.D.
Office: (512) 463-5232

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**From:** Traci Cotton <Traci.Cotton@glo.texas.gov>
**Sent:** Thursday, August 21, 2025 2:08 PM
**To:** Jeff Fazio <Jeff.Fazio@glo.texas.gov>
**Cc:** Sandra Radosavljevic <Sandra.Radosavljevic@GLO.TEXAS.GOV>
**Subject:** FW: Upcoming RUSH Request [ 22-198-000-D623 A2 ]
**Importance:** High

This will be a rush amendment when it gets to OGC in the flow. Do you want Sandra to

Docusign Envelope ID: 07B7224F-7C98-46EC-B94A-BBE4A25A1ACD

assign to me or you?

Traci Cotton | Attorney | General Law
Office of General Counsel | Texas General Land Office
Phone: (512) 463-6555 | Email: traci.cotton@glo.texas.gov

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**From:** Julie McEntire <Julie.McEntire@GLO.TEXAS.GOV>
**Sent:** Friday, August 15, 2025 9:37 AM
**To:** Sandra Radosavljevic <Sandra.Radosavljevic@GLO.TEXAS.GOV>; Traci Cotton <Traci.Cotton@glo.texas.gov>
**Cc:** Kelly Brooks <Kelly.Brooks@glo.texas.gov>; Clay Sebek <clay.sebek@glo.texas.gov>
**Subject:** RE: Upcoming RUSH Request [ 22-198-000-D623 A2 ]

Thanks Sandra! We'll get this rolling once Kelly gets what she needs from the project partner.

Julie McEntire
Director, Grant Programs
Texas General Land Office
512-475-0216
Julie.mcentire@glo.texas.gov
Commissioner Dawn Buckingham, M.D.

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**From:** Sandra Radosavljevic <Sandra.Radosavljevic@GLO.TEXAS.GOV>
**Sent:** Friday, August 15, 2025 7:59 AM
**To:** Julie McEntire <Julie.McEntire@GLO.TEXAS.GOV>; Traci Cotton <Traci.Cotton@glo.texas.gov>
**Cc:** Kelly Brooks <Kelly.Brooks@glo.texas.gov>; Clay Sebek <clay.sebek@glo.texas.gov>
**Subject:** RE: Upcoming RUSH Request [ 22-198-000-D623 A2 ]

Good Morning Julie – I've created the CLM record and sent Kelly a DRF for 22-198-000-D623 A2.
I understand this will amend the distance of the work, not the length of time for the contract or the NTE.
This email is Coastal's Rush request, so no need for anything additional related to that.
I'm ready to process as a rush, as soon as I get the amendment documents.

Traci – this is currently assigned to Jeff Fazio (as part of the auto-transfer from Andres earlier this FY). Please let me know if A2 should route to you instead.

Docusign Envelope ID: 07B7224F-7C98-46EC-B94A-BBE4A25A1ACD

Thanks, Sandra

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**From:** Julie McEntire <Julie.McEntire@GLO.TEXAS.GOV>
**Sent:** Thursday, August 14, 2025 2:57 PM
**To:** Sandra Radosavljevic <Sandra.Radosavljevic@GLO.TEXAS.GOV>; Clay Sebek <clay.sebek@glo.texas.gov>; Traci Cotton <Traci.Cotton@glo.texas.gov>
**Cc:** Kelly Brooks <Kelly.Brooks@glo.texas.gov>
**Subject:** Upcoming RUSH Request

Hi Sandra, Clay, and Traci,

I know it's a crazy time of the year, but I wanted to give you a heads up that a RUSH request will be coming to you soon. This one will be for 22-198-000-D623 with Brazoria County. They need to extend the length of their project and our GLO contract says all material changes can only be made by amendment. They are mobilized and working now so the amendment is needed to ensure they don't incur unnecessary mob/demob costs. Kelly will be sending over the amendment documents as soon as she receives them from the County.

Let me know if you have any questions.

Thanks,
Julie McEntire
Director, Grant Programs
Texas General Land Office
512-475-0216
Julie.mcentire@glo.texas.gov
Commissioner Dawn Buckingham, M.D.

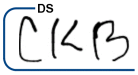
## Certificate Of Completion

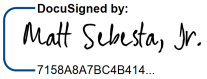
Envelope Id: 07B7224F-7C98-46EC-B94A-BBE4A25A1ACD
Status: Completed
Subject: RUSH $0 Amendment No. 2: 22-198-000-D623 Brazoria County (Texas GLO)
Source Envelope:
Document Pages: 17
Signatures: 2
Certificate Pages: 5
Initials: 6
AutoNav: Enabled
EnvelopeId Stamping: Enabled
Time Zone: (UTC-06:00) Central Time (US & Canada)

Envelope Originator:
Adrianna Segura
1700 Congress Ave
Austin, TX 78701
adrianna.segura@glo.texas.gov
IP Address: 136.226.12.62

## Record Tracking

Status: Original
10/28/2025 7:09:22 AM
Holder: Adrianna Segura
adrianna.segura@glo.texas.gov
Location: DocuSign

| Signer Events | Signature | Timestamp |
|---|---|---|
| Jeff Fazio<br>Jeff.Fazio@glo.texas.gov<br>General Law Attorney<br>Security Level: Email, Account Authentication (None) | Initial<br> <br>Signature Adoption: Pre-selected Style<br>Using IP Address: 136.226.12.187 | Sent: 10/28/2025 11:19:02 AM<br>Viewed: 10/28/2025 12:29:38 PM<br>Signed: 10/28/2025 12:49:31 PM |
| **Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | | |
| Kelly Brooks<br>kelly.brooks@glo.texas.gov<br>Project Manager<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None) | DS<br>  <br>Signature Adoption: Drawn on Device<br>Using IP Address: 136.226.13.52 | Sent: 10/28/2025 12:49:33 PM<br>Viewed: 10/28/2025 1:02:38 PM<br>Signed: 10/28/2025 1:02:47 PM |
| **Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | | |
| Julie McEntire<br>Julie.McEntire@glo.texas.gov<br>Director of Grant Programs<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None) | DS<br> <br>Signature Adoption: Drawn on Device<br>Using IP Address: 136.226.20.91 | Sent: 10/28/2025 1:02:51 PM<br>Viewed: 10/28/2025 1:46:40 PM<br>Signed: 10/28/2025 1:47:16 PM |
| **Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | | |
| Marc Barenblat<br>marc.barenblat@glo.texas.gov<br>Deputy General Counsel<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None) | DS<br> <br>Signature Adoption: Pre-selected Style<br>Using IP Address: 136.226.12.179 | Sent: 10/28/2025 1:47:20 PM<br>Viewed: 10/28/2025 2:08:58 PM<br>Signed: 10/28/2025 2:13:32 PM |
| **Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | | |

| Signer Events | Signature | Timestamp |
|---|---|---|
| Jeff Gordon<br>jeff.gordon@glo.texas.gov<br>General Counsel<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br><br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | DS<br> <br><br>Signature Adoption: Pre-selected Style<br>Using IP Address: 204.65.210.242 | Sent: 10/28/2025 2:13:34 PM<br>Viewed: 10/28/2025 4:18:23 PM<br>Signed: 10/28/2025 4:18:30 PM |
| Adrian Piloto<br>adrian.piloto@glo.texas.gov<br>Senior Deputy Director<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br><br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | DS<br> <br><br>Signature Adoption: Pre-selected Style<br>Using IP Address: 136.226.12.54 | Sent: 10/28/2025 4:18:32 PM<br>Viewed: 10/28/2025 5:19:20 PM<br>Signed: 10/28/2025 5:19:49 PM |
| Matt Sebesta, Jr.<br>matts@brazoria-county.com<br>Brazoria County Judge<br>Security Level: Email, Account Authentication (None)<br><br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | DocuSigned by:<br>  <br>7158A8A7BC4B414...<br><br>Signature Adoption: Pre-selected Style<br>Using IP Address: 50.172.191.14 | Sent: 10/28/2025 5:19:52 PM<br>Resent: 10/30/2025 2:37:13 PM<br>Viewed: 11/3/2025 9:47:43 AM<br>Signed: 11/3/2025 9:47:55 AM |
| Jennifer G Jones<br>jennifer.jones@glo.texas.gov<br>Chief Clerk<br>Security Level: Email, Account Authentication (None)<br><br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | Signed by:<br> <br>E70CDF09B56540E...<br><br>Signature Adoption: Pre-selected Style<br>Using IP Address: 204.65.210.200 | Sent: 11/3/2025 9:47:58 AM<br>Viewed: 11/3/2025 10:21:00 AM<br>Signed: 11/3/2025 10:22:26 AM |

| In Person Signer Events | Signature | Timestamp |
|---|---|---|

| Editor Delivery Events | Status | Timestamp |
|---|---|---|

| Agent Delivery Events | Status | Timestamp |
|---|---|---|

| Intermediary Delivery Events | Status | Timestamp |
|---|---|---|

| Certified Delivery Events | Status | Timestamp |
|---|---|---|

| Carbon Copy Events | Status | Timestamp |
|---|---|---|
| Lance White<br>lance.white@glo.texas.gov<br>Manager, Contracts Management Division<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 7:35:20 AM |

| Carbon Copy Events | Status | Timestamp |
|---|---|---|
| CMD Drafting Requests<br>draftingrequests@GLO.TEXAS.GOV<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 7:35:19 AM |
| Kelly McBride<br>kelly.mcbride@glo.texas.gov<br>Director of CMD<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 7:35:20 AM |
| Adrianna Segura<br>adrianna.segura@glo.texas.gov<br>Contract Specialist IV<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 7:35:20 AM |
| Clay Sebek<br>clay.sebek@glo.texas.gov<br>Team Lead, General Contracts, CTCM, CTCD<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 7:35:20 AM<br>Resent: 10/28/2025 11:19:00 AM |
| Andrea Walmus<br>Andrea.Walmus@glo.texas.gov<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 1:02:49 PM |
| Yolanda Moten<br>Yolanda.Moten@glo.texas.gov<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 1:02:50 PM |
| Angela Sunley<br>angela.sunley@glo.texas.gov<br>Sr. Director<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 1:47:18 PM<br>Viewed: 10/28/2025 1:49:31 PM |

| Carbon Copy Events | Status | Timestamp |
|---|---|---|
| David Green<br>david.green@glo.texas.gov<br>Legal Services<br>Texas General Land Office<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 1:47:19 PM<br>Viewed: 10/28/2025 1:47:51 PM |
| Susan Serrano<br>sserano@brazoriacountytx.gov<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 10/28/2025 5:19:51 PM |
| HUB<br>HUB@glo.texas.gov<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 11/3/2025 10:22:28 AM |
| Payton Ray<br>payton.ray@glo.texas.gov<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 11/3/2025 10:22:29 AM |
| Thao Linh Phan<br>Linh.Phan@glo.texas.gov<br>Purchaser CTCD, CTCM<br>Security Level: Email, Account Authentication (None)<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via Docusign | COPIED | Sent: 11/3/2025 10:22:30 AM |

| Witness Events | Signature | Timestamp |
|---|---|---|

| Notary Events | Signature | Timestamp |
|---|---|---|

| Envelope Summary Events | Status | Timestamps |
|---|---|---|
| Envelope Sent | Hashed/Encrypted | 10/28/2025 7:35:20 AM |
| Envelope Updated | Security Checked | 10/28/2025 11:18:59 AM |
| Envelope Updated | Security Checked | 10/28/2025 11:18:59 AM |
| Envelope Updated | Security Checked | 10/28/2025 11:18:59 AM |
| Envelope Updated | Security Checked | 10/28/2025 11:18:59 AM |
| Envelope Updated | Security Checked | 10/28/2025 11:18:59 AM |
| Envelope Updated | Security Checked | 10/28/2025 11:18:59 AM |
| Envelope Updated | Security Checked | 10/28/2025 11:18:59 AM |
| Envelope Updated | Security Checked | 10/28/2025 11:19:00 AM |
| Envelope Updated | Security Checked | 10/28/2025 11:19:00 AM |
| Envelope Updated | Security Checked | 10/28/2025 11:19:00 AM |
| Envelope Updated | Security Checked | 10/28/2025 11:19:00 AM |
| Certified Delivered | Security Checked | 11/3/2025 10:21:00 AM |
| Signing Complete | Security Checked | 11/3/2025 10:22:26 AM |
| Completed | Security Checked | 11/3/2025 10:22:30 AM |

| Payment Events | Status | Timestamps |
| --- | --- | --- |