

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
December 31, 2023

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
December 31, 2023

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

KAYSIE STEWART, CPA
BRAZORIA COUNTY AUDITOR
111 E. LOCUST, ROOM 303
ANGLETON, TX 77515



TELEPHONE:
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January 23, 2024

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

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Brazoria County, Texas as of and for the three months ended **December 31, 2023** is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. These statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles.

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

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

This report is designed to provide a general overview of Brazoria County's finances for all those with an interest in the County's finances at a specific point during the fiscal year. However, the reader should note that the report does not include those disclosures associated with, and usually made a part of, audited financial statements. Additionally, due to the statutory duties of the County Auditor, I am not independent with regard to these financial reports as defined by the professional standards of the American Institute of Certified Public Accountants. However, these financial statements were prepared, and the financial accounting records were maintained with objectivity and due professional care. Questions concerning any of the information provided in this report should be addressed to Brazoria County Auditor, 111 E. Locust, Rm 303 Angleton, Texas 77515.

Respectfully submitted,

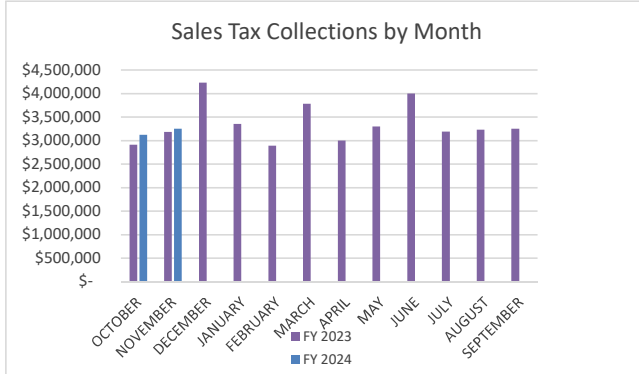
Kaysie Stewart

Kaysie Stewart, CPA
Brazoria County Auditor

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

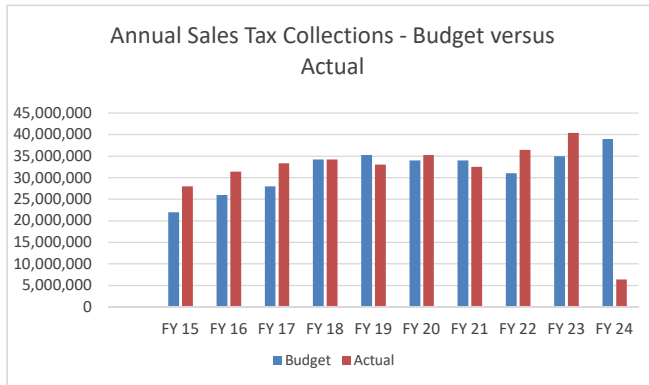
CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2023	FY 2024	DIFF	%
OCTOBER	\$ 2,918,977	\$ 3,129,605	\$ 210,628	7.22%
NOVEMBER	\$ 3,187,114	\$ 3,258,002	\$ 70,888	2.22%
DECEMBER	\$ 4,235,575			
JANUARY	\$ 3,358,801			
FEBRUARY	\$ 2,896,108			
MARCH	\$ 3,784,669			
APRIL	\$ 3,004,854			
MAY	\$ 3,304,495			
JUNE	\$ 4,007,709			
JULY	\$ 3,198,125			
AUGUST	\$ 3,237,062			
SEPTEMBER	\$ 3,255,439			
TOTAL	\$ 40,388,928	\$ 6,387,607	\$ 281,516	9.44%



SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

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



SALES TAX BY FISCAL YEAR

	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Budget	22,000,000	26,000,000	28,000,000	34,250,000	35,250,000	34,000,000	34,000,000	31,000,000	35,000,000	39,000,000
Actual	28,005,620	31,384,316	33,312,092	34,195,142	33,019,705	35,230,141	32,553,987	36,451,230	40,388,928	6,387,607



Aggregate Revenue for Year 2024

10/01/2023 thru 12/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	106,707,687	-	106,707,687	15,283,318	(91,424,369)
Other Constitutional Tax	39,000,000	-	39,000,000	-	(39,000,000)
Penalty and Interest	600,000	-	600,000	59,990	(540,010)
Licenses and Permits	2,137,100	-	2,137,100	249,330	(1,887,770)
Grant Revenue	214,000	-	214,000	40,115	(173,885)
Shared Revenue	739,000	-	739,000	495	(738,505)
Fees of Office	7,466,100	-	7,466,100	712,653	(6,753,447)
Library Revenue Fees	66,500	-	66,500	14,840	(51,660)
Legislative Fees	935,910	-	935,910	241,957	(693,953)
Other Fees	1,763,200	-	1,763,200	173,018	(1,590,182)
Fines and Forfeitures	2,632,900	-	2,632,900	545,805	(2,087,095)
Investment Income	3,953,811	-	3,953,811	2,273,213	(1,680,598)
Sale of Assets	21,000	-	21,000	168	(20,832)
Miscellaneous Revenue	2,620,600	-	2,620,600	530,399	(2,090,201)
Transfers	113,678	-	113,678	-	(113,678)
Total Fund: 10000	168,971,486	-	168,971,486	20,125,302	(148,846,184)
Fund: 10200-Juv Prob Fees					
Other Fees	30,000	-	30,000	3,709	(26,291)
Investment Income	500	-	500	675	175
Total Fund: 10200	30,500	-	30,500	4,384	(26,116)
Fund: 10350-Sheriff Special Response Team					
Investment Income	200	-	200	345	145
Total Fund: 10350	200	-	200	345	145
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	110,000	-	110,000	30,840	(79,160)
Transfers	115,000	-	115,000	115,000	-
Total Fund: 10400	225,000	-	225,000	145,840	(79,160)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	115	115
Investment Income	15,000	-	15,000	13,172	(1,828)
Total Fund: 10500	15,000	-	15,000	13,287	(1,713)
Fund: 10600-Fire Training Field					
Investment Income	200	-	200	253	53
Total Fund: 10600	200	-	200	253	53
Fund: 10700-Parks Special Events					
Investment Income	1,000	-	1,000	1,245	245
Contributions	5,000	-	5,000	-	(5,000)
Total Fund: 10700	6,000	-	6,000	1,245	(4,755)
Fund: 10710-Parks SFA Special Projects					
Other Fees	1,800	-	1,800	131	(1,669)
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	1,800	-	1,800	131	(1,669)



Aggregate Revenue for Year 2024

10/01/2023 thru 12/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10850-CPS-Donations					
Investment Income	300	-	300	497	197
Contributions	3,000	-	3,000	1,240	(1,760)
Total Fund: 10850	3,300	-	3,300	1,737	(1,563)
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	41,449,704	-	41,449,704	5,958,948	(35,490,756)
Penalty and Interest	200,000	-	200,000	24,686	(175,314)
Grant Revenue	-	-	-	84,067	84,067
Shared Revenue	-	-	-	449,140	449,140
Fees of Office	-	-	-	10,663	10,663
Road and Bridge Fees	-	-	-	47,220	47,220
Other Fees	-	-	-	44	44
Investment Income	-	-	-	130,612	130,612
Sale of Assets	-	-	-	139	139
Miscellaneous Revenue	-	-	-	70,392	70,392
Total Fund: 20000	41,649,704	-	41,649,704	6,775,911	(34,873,793)
Fund: 20500-Road and Bridge Construction					
Fees of Office	-	-	-	1	1
Total Fund: 20500	-	-	-	1	1
Fund: 39800-Law Library					
Legislative Fees	190,000	-	190,000	51,452	(138,548)
Investment Income	10,000	-	10,000	7,268	(2,732)
Miscellaneous Revenue	12,000	-	12,000	3,392	(8,608)
Transfers	70,000	-	70,000	70,000	-
Total Fund: 39800	282,000	-	282,000	132,112	(149,888)
Fund: 39900-Mosquito Control District					
Tax Revenue	2,041,188	-	2,041,188	292,834	(1,748,354)
Penalty and Interest	12,500	-	12,500	1,395	(11,105)
Fees of Office	-	-	-	2	2
Investment Income	35,000	-	35,000	13,581	(21,419)
Sale of Assets	500	-	500	-	(500)
Total Fund: 39900	2,089,188	-	2,089,188	307,812	(1,781,376)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,122,653	-	1,122,653	160,963	(961,690)
Penalty and Interest	1,000	-	1,000	728	(272)
Investment Income	-	-	-	19,923	19,923
Total Fund: 41000	1,123,653	-	1,123,653	181,614	(942,039)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,041,188	-	2,041,188	292,892	(1,748,296)
Penalty and Interest	500	-	500	1,383	883
Investment Income	6,500	-	6,500	3,477	(3,023)
Total Fund: 42000	2,048,188	-	2,048,188	297,751	(1,750,437)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	671,041	-	671,041	96,581	(574,460)



Aggregate Revenue for Year 2024

10/01/2023 thru 12/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Penalty and Interest	500	-	500	603	103
Investment Income	12,000	-	12,000	9,052	(2,948)
Total Fund: 42100	683,541	-	683,541	106,236	(577,305)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	2,610,169	-	2,610,169	373,832	(2,236,337)
Penalty and Interest	1,000	-	1,000	1,528	528
Investment Income	110,000	-	110,000	60,778	(49,222)
Total Fund: 42200	2,721,169	-	2,721,169	436,138	(2,285,031)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	288	288
Penalty and Interest	-	-	-	170	170
Miscellaneous Revenue	-	-	-	6,610	6,610
Total Fund: 44000	-	-	-	7,067	7,067
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	3,533,806	-	3,533,806	506,716	(3,027,090)
Penalty and Interest	1,000	-	1,000	2,364	1,364
Investment Income	55,000	-	55,000	59,960	4,960
Total Fund: 45000	3,589,806	-	3,589,806	569,040	(3,020,766)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	4	4
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,346,971	-	3,346,971	997,227	(2,349,744)
Total Fund: 60500	3,346,971	-	3,346,971	997,232	(2,349,739)
Report Total	226,787,706	-	226,787,706	30,103,439	(196,684,267)



Budget to Actuals for Year 2024

10/1/2023 thru 12/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	780,588	-	780,588	(417,526)	(197,578)	165,484	79%
Operating Expenditures	55,000	-	55,000	(2,365)	(16,197)	36,438	34%
	835,588	-	835,588	(419,891)	(213,775)	201,922	76%
10100 Comm. South Service Center							
Salaries & Benefits	462,230	-	462,230	(239,482)	(115,780)	106,968	77%
Operating Expenditures	9,525	-	9,525	(583)	(1,880)	7,062	26%
	471,755	-	471,755	(240,065)	(117,660)	114,030	76%
10200 Comm. Central Service Center							
Salaries & Benefits	462,922	-	462,922	(238,519)	(119,122)	105,281	77%
Operating Expenditures	11,300	-	11,300	-	-	11,300	0%
	474,222	-	474,222	(238,519)	(119,122)	116,581	75%
10300 Comm. North Service Center							
Salaries & Benefits	460,183	-	460,183	(237,205)	(111,220)	111,759	76%
Operating Expenditures	13,518	-	13,518	(294)	(1,240)	11,984	11%
	473,701	-	473,701	(237,498)	(112,460)	123,743	74%
10400 Comm. West Service Center							
Salaries & Benefits	487,479	-	487,479	(253,338)	(125,428)	108,713	78%
Operating Expenditures	26,800	-	26,800	(383)	(986)	25,431	5%
	514,279	-	514,279	(253,721)	(126,415)	134,144	74%
12000 County Clerk							
Salaries & Benefits	3,032,335	-	3,032,335	(1,540,529)	(759,905)	731,901	76%
Operating Expenditures	69,200	-	69,200	(16,116)	(5,569)	47,515	31%
	3,101,535	-	3,101,535	(1,556,645)	(765,475)	779,416	75%
13000 Veteran's Service							
Salaries & Benefits	264,925	-	264,925	(140,197)	(61,766)	62,962	76%
Operating Expenditures	9,925	-	9,925	(523)	(627)	8,775	12%
	274,850	-	274,850	(140,720)	(62,393)	71,737	74%
14000 Emergency Management							
Salaries & Benefits	453,593	-	453,593	(243,205)	(116,777)	93,610	79%
Operating Expenditures	55,600	-	55,600	(6,817)	(7,043)	41,740	25%
	509,193	-	509,193	(250,022)	(123,820)	135,351	73%
14900 Non-Departmental							
Operating Expenditures	7,150,856	(69,780)	7,081,076	(20,888)	(835,211)	6,224,977	12%
Capital	-	-	-	147,106	(148,106)	(1,000)	0%
	7,150,856	(69,780)	7,081,076	126,217	(983,316)	6,223,977	12%
15001 County Court at Law 1							
Salaries & Benefits	474,371	-	474,371	(265,123)	(121,294)	87,954	81%
Operating Expenditures	284,700	-	284,700	(1,818)	(54,169)	228,713	20%
	759,071	-	759,071	(266,941)	(175,463)	316,667	58%
15002 County Court at Law 2							
Salaries & Benefits	475,547	-	475,547	(265,123)	(121,583)	88,841	81%
Operating Expenditures	192,600	-	192,600	(625)	(56,916)	135,059	30%
	668,147	-	668,147	(265,749)	(178,498)	223,900	66%
15003 County Court at Law 3							
Salaries & Benefits	516,002	-	516,002	(292,372)	(128,225)	95,405	82%
Operating Expenditures	308,059	-	308,059	(2,616)	(62,754)	242,689	21%
	824,061	-	824,061	(294,989)	(190,979)	338,094	59%
15004 County Court at Law 4							
Salaries & Benefits	521,364	-	521,364	(292,372)	(133,186)	95,806	82%



Budget to Actuals for Year 2024

10/1/2023 thru 12/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	304,900	-	304,900	(1,542)	(72,490)	230,868	24%
	826,264	-	826,264	(293,915)	(205,676)	326,674	60%
15900 Probate Court Investigations							
Salaries & Benefits	190,578	-	190,578	(99,585)	(49,142)	41,851	78%
Operating Expenditures	4,612	-	4,612	(491)	(394)	3,727	19%
	195,190	-	195,190	(100,076)	(49,536)	45,578	77%
16000 District Courts							
Salaries & Benefits	784,609	-	784,609	(415,353)	(200,556)	168,701	78%
Operating Expenditures	217,805	-	217,805	(8,488)	(37,377)	171,940	21%
	1,002,414	-	1,002,414	(423,841)	(237,933)	340,640	66%
16149 District Court-149th							
Salaries & Benefits	303,277	-	303,277	(161,067)	(74,847)	67,363	78%
Operating Expenditures	654,500	-	654,500	-	(163,679)	490,821	25%
	957,777	-	957,777	(161,067)	(238,526)	558,184	42%
16239 District Court-239th							
Salaries & Benefits	306,656	-	306,656	(161,067)	(75,380)	70,208	77%
Operating Expenditures	565,000	-	565,000	-	(259,233)	305,767	46%
	871,656	-	871,656	(161,067)	(334,613)	375,975	57%
16300 District Court-300th							
Salaries & Benefits	305,701	-	305,701	(161,067)	(78,875)	65,758	78%
Operating Expenditures	610,000	-	610,000	-	(128,480)	481,520	21%
Transfers	450,000	-	450,000	-	-	450,000	0%
	1,365,701	-	1,365,701	(161,067)	(207,355)	997,278	27%
16412 District Court-412th							
Salaries & Benefits	304,748	-	304,748	(161,067)	(78,470)	65,211	79%
Operating Expenditures	560,000	-	560,000	-	(233,602)	326,398	42%
	864,748	-	864,748	(161,067)	(312,072)	391,609	55%
16461 District Court-461st							
Salaries & Benefits	302,322	-	302,322	(161,067)	(74,641)	66,613	78%
Operating Expenditures	365,000	-	365,000	-	(67,588)	297,412	19%
	667,322	-	667,322	(161,067)	(142,229)	364,026	45%
17000 District Clerk							
Salaries & Benefits	3,209,266	-	3,209,266	(1,611,881)	(770,657)	826,728	74%
Operating Expenditures	77,200	-	77,200	(19,483)	(5,741)	51,977	33%
	3,286,466	-	3,286,466	(1,631,363)	(776,397)	878,705	73%
18110 Justice of the Peace 1,1							
Salaries & Benefits	582,481	-	582,481	(287,381)	(150,718)	144,382	75%
Operating Expenditures	20,683	-	20,683	(2,073)	(3,383)	15,227	26%
	603,164	-	603,164	(289,454)	(154,102)	159,608	74%
18120 Justice of the Peace 1,2							
Salaries & Benefits	596,113	-	596,113	(294,253)	(138,937)	162,923	73%
Operating Expenditures	26,600	65,700	92,300	(49,643)	(17,725)	24,932	73%
	622,713	65,700	688,413	(343,896)	(156,662)	187,855	73%
18210 Justice of the Peace 2,1							
Salaries & Benefits	578,538	-	578,538	(287,411)	(142,995)	148,133	74%
Operating Expenditures	14,820	-	14,820	(1,628)	(1,593)	11,599	22%
	593,358	-	593,358	(289,039)	(144,588)	159,732	73%
18220 Justice of the Peace 2,2							
Salaries & Benefits	586,771	-	586,771	(293,252)	(144,470)	149,049	75%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	22,700	-	22,700	(3,500)	(435)	18,765	17%
	609,471	-	609,471	(296,752)	(144,905)	167,814	72%
18310 Justice of the Peace 3,1							
Salaries & Benefits	525,690	-	525,690	(258,872)	(135,605)	131,213	75%
Operating Expenditures	17,900	-	17,900	(4,000)	(2,256)	11,644	35%
	543,590	-	543,590	(262,872)	(137,861)	142,857	74%
18320 Justice of the Peace 3,2							
Salaries & Benefits	504,944	-	504,944	(248,427)	(130,113)	126,404	75%
Operating Expenditures	17,900	-	17,900	(3,540)	(909)	13,451	25%
	522,844	-	522,844	(251,968)	(131,021)	139,855	73%
18410 Justice of the Peace 4,1							
Salaries & Benefits	580,193	-	580,193	(286,685)	(150,162)	143,346	75%
Operating Expenditures	17,550	-	17,550	(2,010)	(3,294)	12,247	30%
	597,743	-	597,743	(288,694)	(153,455)	155,593	74%
18420 Justice of the Peace 4,2							
Salaries & Benefits	667,810	-	667,810	(328,967)	(170,460)	168,383	75%
Operating Expenditures	49,400	-	49,400	(19,961)	(5,233)	24,207	51%
	717,210	-	717,210	(348,928)	(175,693)	192,589	73%
19000 Judicial Miscellaneous							
Salaries & Benefits	565,924	-	565,924	(262,959)	(68,213)	234,752	59%
Operating Expenditures	2,157,911	-	2,157,911	(210,228)	(363,618)	1,584,065	27%
Transfers	50,000	-	50,000	-	(226,082)	(176,082)	452%
	2,773,835	-	2,773,835	(473,186)	(657,913)	1,642,735	41%
19100 Indigent Defense							
Salaries & Benefits	242,395	-	242,395	(122,062)	(62,812)	57,520	76%
Operating Expenditures	6,171	-	6,171	(2,318)	(185)	3,668	41%
	248,566	-	248,566	(124,381)	(62,997)	61,188	75%
19200 Bail Bond Board							
Salaries & Benefits	147,108	-	147,108	(74,220)	(38,057)	34,831	76%
Operating Expenditures	5,500	-	5,500	(1,500)	(114)	3,887	29%
	152,608	-	152,608	(75,720)	(38,171)	38,717	75%
19300 District Attorney							
Salaries & Benefits	9,821,301	-	9,821,301	(5,349,293)	(2,460,451)	2,011,557	80%
Operating Expenditures	192,150	(1,661)	190,489	(66,323)	(35,615)	88,551	54%
Capital	213,000	-	213,000	(115,180)	-	97,820	54%
Transfers	364,000	-	364,000	-	(2,204)	361,796	1%
	10,590,451	(1,661)	10,588,790	(5,530,796)	(2,498,269)	2,559,725	76%
19900 Law Library							
Transfers	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
20100 County Auditor							
Salaries & Benefits	2,107,685	-	2,107,685	(1,140,806)	(541,020)	425,859	80%
Operating Expenditures	19,600	-	19,600	(6,121)	(1,593)	11,886	39%
	2,127,285	-	2,127,285	(1,146,927)	(542,613)	437,745	79%
20200 Purchasing							
Salaries & Benefits	807,253	-	807,253	(427,927)	(208,061)	171,265	79%
Operating Expenditures	40,250	-	40,250	(15,129)	(5,032)	20,089	50%
	847,503	-	847,503	(443,055)	(213,093)	191,354	77%
20300 County Treasurer							
Salaries & Benefits	397,431	-	397,431	(210,197)	(101,724)	85,511	78%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	230,650	-	230,650	(43,549)	(35,694)	151,407	34%
	628,081	-	628,081	(253,745)	(137,418)	236,917	62%
20400 Human Resources							
Salaries & Benefits	1,067,573	-	1,067,573	(619,262)	(248,884)	199,428	81%
Operating Expenditures	175,050	-	175,050	(87,195)	(12,465)	75,389	57%
	1,242,623	-	1,242,623	(706,457)	(261,349)	274,817	78%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,214,995	-	4,214,995	(2,109,605)	(1,033,869)	1,071,522	75%
Operating Expenditures	188,100	-	188,100	(38,379)	(23,687)	126,034	33%
	4,403,095	-	4,403,095	(2,147,984)	(1,057,555)	1,197,556	73%
22000 Information Systems							
Salaries & Benefits	3,768,304	-	3,768,304	(2,025,396)	(973,190)	769,718	80%
Operating Expenditures	7,472,716	4,323	7,477,039	(1,627,714)	(1,901,414)	3,947,911	47%
Capital	489,200	-	489,200	-	(165,628)	323,572	34%
	11,730,220	4,323	11,734,543	(3,653,110)	(3,040,232)	5,041,201	57%
23000 Appraisal District Assessment							
Operating Expenditures	937,150	-	937,150	-	(221,452)	715,698	24%
	937,150	-	937,150	-	(221,452)	715,698	24%
24000 Elections							
Salaries & Benefits	835,845	-	835,845	-	(260,294)	575,551	31%
Operating Expenditures	435,850	-	435,850	(28,649)	(240,891)	166,310	62%
	1,271,695	-	1,271,695	(28,649)	(501,185)	741,861	42%
25000 Facilities Management							
Salaries & Benefits	2,396,839	-	2,396,839	(1,236,469)	(609,673)	550,697	77%
Operating Expenditures	2,279,900	-	2,279,900	(792,550)	(522,657)	964,694	58%
Capital	577,500	-	577,500	(163,407)	(29,416)	384,677	33%
	5,254,239	-	5,254,239	(2,192,426)	(1,161,745)	1,900,068	64%
26000 Property Insurance							
Operating Expenditures	2,600,000	-	2,600,000	-	(236,013)	2,363,987	9%
	2,600,000	-	2,600,000	-	(236,013)	2,363,987	9%
30000 County Sheriff							
Salaries & Benefits	22,368,189	-	22,368,189	(11,429,714)	(5,677,752)	5,260,724	76%
Operating Expenditures	3,130,000	-	3,130,000	(564,516)	(852,437)	1,713,046	45%
Capital	1,865,076	(2,662)	1,862,414	(213,011)	(255,546)	1,393,857	25%
	27,363,265	(2,662)	27,360,603	(12,207,241)	(6,785,735)	8,367,627	69%
30100 Animal Control							
Salaries & Benefits	574,787	-	574,787	(269,986)	(161,673)	143,128	75%
Operating Expenditures	55,000	-	55,000	(8,807)	(6,931)	39,262	29%
Capital	-	-	-	-	-	-	0%
	629,787	-	629,787	(278,793)	(168,604)	182,390	71%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	260,433	-	260,433	(127,505)	(50,905)	82,023	69%
Operating Expenditures	3,900	-	3,900	-	-	3,900	0%
	264,333	-	264,333	(127,505)	(50,905)	85,923	67%
32100 Constable-Precinct 1							
Salaries & Benefits	999,354	-	999,354	(569,474)	(285,977)	143,903	86%
Operating Expenditures	215,850	-	215,850	(91,103)	(36,253)	88,495	59%
Capital	103,150	-	103,150	-	(99,090)	4,060	96%
	1,318,354	-	1,318,354	(660,576)	(421,320)	236,458	82%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
32200 Constable-Precinct 2							
Salaries & Benefits	1,003,257	-	1,003,257	(513,576)	(270,605)	219,076	78%
Operating Expenditures	151,700	-	151,700	(38,408)	(14,012)	99,279	35%
Capital	107,000	-	107,000	5,260	(59,139)	53,121	50%
	1,261,957	-	1,261,957	(546,724)	(343,757)	371,476	71%
32300 Constable-Precinct 3							
Salaries & Benefits	1,085,826	-	1,085,826	(562,583)	(295,047)	228,197	79%
Operating Expenditures	268,335	-	268,335	(35,812)	(20,993)	211,530	21%
Capital	163,000	-	163,000	-	(48,503)	114,497	30%
	1,517,161	-	1,517,161	(598,394)	(364,543)	554,224	63%
32400 Constable-Precinct 4							
Salaries & Benefits	1,686,341	-	1,686,341	(854,786)	(436,762)	394,792	77%
Operating Expenditures	123,950	4,080	128,030	(37,621)	(27,976)	62,433	51%
Capital	100,000	-	100,000	(66,870)	-	33,130	67%
	1,910,291	4,080	1,914,371	(959,277)	(464,738)	490,356	74%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	123,471	-	123,471	-	(13,593)	109,878	11%
Operating Expenditures	64,550	-	64,550	(4,150)	(8)	60,392	6%
	188,021	-	188,021	(4,150)	(13,601)	170,270	9%
34000 Ambulance EMS							
Operating Expenditures	96,000	-	96,000	-	-	96,000	0%
	96,000	-	96,000	-	-	96,000	0%
34100 Fire Protection							
Salaries & Benefits	57,331	-	57,331	(29,883)	(16,237)	11,211	80%
Operating Expenditures	566,000	-	566,000	-	(525,000)	41,000	93%
	623,331	-	623,331	(29,883)	(541,237)	52,211	92%
34200 Fire Marshal							
Transfers	610,000	-	610,000	-	(610,000)	-	100%
	610,000	-	610,000	-	(610,000)	-	100%
35000 Detention Center							
Salaries & Benefits	14,793,863	-	14,793,863	(7,149,063)	(4,261,031)	3,383,769	77%
Operating Expenditures	8,745,400	-	8,745,400	(3,580,995)	(2,051,636)	3,112,769	64%
Capital	100,000	-	100,000	(978)	(39,303)	59,720	40%
	23,639,263	-	23,639,263	(10,731,036)	(6,351,969)	6,556,258	72%
36000 Juvenile Probation							
Salaries & Benefits	8,385,435	-	8,385,435	(4,255,451)	(2,012,676)	2,117,309	75%
Operating Expenditures	1,548,897	-	1,548,897	(714,251)	(292,975)	541,671	65%
Capital	18,000	-	18,000	21,609	(21,609)	18,000	0%
Transfers	450,000	-	450,000	-	-	450,000	0%
	10,402,332	-	10,402,332	(4,948,093)	(2,327,260)	3,126,979	70%
40000 Adult Probation							
Operating Expenditures	731,326	-	731,326	(11,969)	(1,797)	717,560	2%
Transfers	92,000	-	92,000	-	(92,000)	-	100%
	823,326	-	823,326	(11,969)	(93,797)	717,560	13%
45000 Health							
Salaries & Benefits	1,348,464	-	1,348,464	(702,945)	(337,885)	307,633	77%
Operating Expenditures	98,725	-	98,725	(21,286)	(14,954)	62,485	37%
Transfers	10,000	-	10,000	-	2,980	12,980	(30%)
	1,457,189	-	1,457,189	(724,231)	(349,859)	383,098	74%
45200 Indigent Health Care							
Salaries & Benefits	195,351	-	195,351	(97,349)	(41,554)	56,448	71%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	2,442,145	-	2,442,145	(158,048)	(110,104)	2,173,993	11%
	2,637,496	-	2,637,496	(255,397)	(151,658)	2,230,441	15%
45300 Water Lab							
Salaries & Benefits	228,203	-	228,203	(115,191)	(58,932)	54,079	76%
Operating Expenditures	54,450	-	54,450	(2,616)	(2,478)	49,355	9%
	282,653	-	282,653	(117,807)	(61,411)	103,435	63%
46000 Children Protective Services							
Operating Expenditures	96,948	-	96,948	(19,846)	(6,215)	70,887	27%
Transfers	20,000	-	20,000	-	-	20,000	0%
	116,948	-	116,948	(19,846)	(6,215)	90,887	22%
47000 Environmental Health							
Salaries & Benefits	1,360,130	-	1,360,130	(629,493)	(346,849)	383,788	72%
Operating Expenditures	87,385	-	87,385	(8,864)	(5,624)	72,896	17%
Transfers	115,000	-	115,000	-	(118,327)	(3,327)	103%
	1,562,515	-	1,562,515	(638,357)	(470,801)	453,357	71%
49000 County Welfare							
Salaries & Benefits	57,626	-	57,626	(27,595)	(21,230)	8,801	85%
Operating Expenditures	13,400	-	13,400	(870)	(130)	12,400	7%
	71,026	-	71,026	(28,465)	(21,360)	21,201	70%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	(131,200)	137,600	49%
	268,800	-	268,800	-	(131,200)	137,600	49%
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%
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	6,751,740	-	6,751,740	(3,534,330)	(1,704,675)	1,512,735	78%
Operating Expenditures	1,637,020	-	1,637,020	(791,933)	(499,551)	345,536	79%
	8,388,760	-	8,388,760	(4,326,263)	(2,204,226)	1,858,271	78%
56000 Parks							
Salaries & Benefits	3,862,293	-	3,862,293	(2,063,759)	(980,069)	818,465	79%
Operating Expenditures	1,108,200	-	1,108,200	(434,002)	(177,709)	496,489	55%
Capital	765,450	-	765,450	135,408	(138,408)	762,450	0%
	5,735,943	-	5,735,943	(2,362,353)	(1,296,186)	2,077,404	64%
56170 Parks-Camp Mohawk							
Operating Expenditures	6,000	-	6,000	-	-	6,000	0%
	6,000	-	6,000	-	-	6,000	0%
57000 Fairgrounds							
Salaries & Benefits	107,789	-	107,789	(44,972)	(35,536)	27,281	75%
Operating Expenditures	251,000	-	251,000	(23,157)	(58,406)	169,438	32%
	358,789	-	358,789	(68,129)	(93,942)	196,719	45%
58000 Museum							
Salaries & Benefits	622,396	-	622,396	(324,092)	(127,186)	171,117	73%
Operating Expenditures	24,550	-	24,550	(1,586)	(159)	22,804	7%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Capital	-	-	-	-	-	-	0%
	646,946	-	646,946	(325,679)	(127,346)	193,921	70%
60000 Agriculture Extension							
Salaries & Benefits	527,617	-	527,617	(273,728)	(128,265)	125,624	76%
Operating Expenditures	56,055	-	56,055	(6,634)	(7,520)	41,901	25%
	583,672	-	583,672	(280,362)	(135,784)	167,525	71%
65000 Flood Plain Administrator							
Salaries & Benefits	312,099	-	312,099	(156,234)	(80,831)	75,033	76%
Operating Expenditures	10,992	-	10,992	(1,098)	(1,182)	8,711	21%
	323,091	-	323,091	(157,333)	(82,014)	83,745	74%
Total Fund: 10000	168,971,486	-	168,971,486	(66,848,976)	(41,343,473)	60,779,037	64%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	16,200	-	16,200	(322)	(4,605)	11,273	30%
	16,200	-	16,200	(322)	(4,605)	11,273	30%
Total Fund: 10200	16,200	-	16,200	(322)	(4,605)	11,273	30%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	-	(783)	9,217	8%
	10,000	-	10,000	-	(783)	9,217	8%
Total Fund: 10350	10,000	-	10,000	-	(783)	9,217	8%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	209,496	-	209,496	(94,288)	(53,537)	61,670	71%
	209,496	-	209,496	(94,288)	(53,537)	61,670	71%
Total Fund: 10400	209,496	-	209,496	(94,288)	(53,537)	61,670	71%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	(179)	1,821	9%
	2,000	-	2,000	-	(179)	1,821	9%
Total Fund: 10600	2,000	-	2,000	-	(179)	1,821	9%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	-	-	-	(934)	(66)	(1,000)	0%
Capital	-	-	-	127,707	(127,707)	-	0%
	-	-	-	126,773	(127,773)	(1,000)	0%
Total Fund: 10700	-	-	-	126,773	(127,773)	(1,000)	0%
Fund: 10710-Parks SFA Special Projects							
56020 Parks-SFA Munson Historical							
Operating Expenditures	2,000	-	2,000	-	-	2,000	0%
	2,000	-	2,000	-	-	2,000	0%
Total Fund: 10710	2,000	-	2,000	-	-	2,000	0%
Fund: 10850-CPS-Donations							



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
46000 Children Protective Services							
Operating Expenditures	14,300	-	14,300	(629)	(3,507)	10,164	29%
	14,300	-	14,300	(629)	(3,507)	10,164	29%
Total Fund: 10850	14,300	-	14,300	(629)	(3,507)	10,164	29%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	61,500	-	61,500	-	-	61,500	0%
	61,500	-	61,500	-	-	61,500	0%
70000 Road and Bridge							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
71000 RB South Service Center							
Salaries & Benefits	3,594,194	(340,000)	3,254,194	(1,817,183)	(882,439)	554,571	83%
Operating Expenditures	2,160,000	200,000	2,360,000	(668,312)	(304,040)	1,387,648	41%
Capital	600,000	-	600,000	-	-	600,000	0%
	6,354,194	(140,000)	6,214,194	(2,485,495)	(1,186,479)	2,542,220	59%
72000 RB Central Service Center							
Salaries & Benefits	3,546,563	(340,000)	3,206,563	(1,796,323)	(790,262)	619,978	81%
Operating Expenditures	2,160,000	150,000	2,310,000	(403,133)	(300,954)	1,605,913	30%
Capital	600,000	-	600,000	(584,012)	-	15,988	97%
	6,306,563	(190,000)	6,116,563	(2,783,468)	(1,091,216)	2,241,879	63%
73000 RB North Service Center							
Salaries & Benefits	3,409,977	(80,000)	3,329,977	(1,729,160)	(667,711)	933,106	72%
Operating Expenditures	2,178,000	125,000	2,303,000	(451,076)	(331,685)	1,520,239	34%
Capital	582,000	-	582,000	(426,972)	(134,987)	20,041	97%
	6,169,977	45,000	6,214,977	(2,607,208)	(1,134,384)	2,473,385	60%
74000 RB West Service Center							
Salaries & Benefits	3,680,871	(440,000)	3,240,871	(1,874,053)	(760,415)	606,404	81%
Operating Expenditures	2,160,000	194,630	2,354,630	(526,018)	(275,411)	1,553,201	34%
Capital	600,000	5,370	605,370	(550,347)	(5,370)	49,653	92%
	6,440,871	(240,000)	6,200,871	(2,950,418)	(1,041,195)	2,209,258	64%
75000 Engineer's Office							
Salaries & Benefits	2,267,503	-	2,267,503	(1,223,265)	(505,688)	538,549	76%
Operating Expenditures	1,158,500	89,291	1,247,791	(86,897)	(158,763)	1,002,131	20%
Capital	-	410,709	410,709	(139,023)	(271,686)	-	100%
Transfers	1,733,100	-	1,733,100	-	-	1,733,100	0%
	5,159,103	500,000	5,659,103	(1,449,185)	(936,137)	3,273,781	42%
Total Fund: 20000	30,492,207	(25,000)	30,467,207	(12,275,773)	(5,389,412)	12,802,023	58%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	340,000	340,000	-	(12,971)	327,029	4%
Operating Expenditures	1,500,000	-	1,500,000	(13,200)	-	1,486,800	1%
	1,500,000	340,000	1,840,000	(13,200)	(12,971)	1,813,829	1%
72000 RB Central Service Center							
Salaries & Benefits	-	340,000	340,000	-	(3,347)	336,653	1%
Operating Expenditures	1,500,000	-	1,500,000	(148,370)	-	1,351,630	10%
	1,500,000	340,000	1,840,000	(148,370)	(3,347)	1,688,283	8%



Budget to Actuals for Year 2024

10/1/2023 thru 12/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
73000 RB North Service Center							
Salaries & Benefits	-	80,000	80,000	-	(1,757)	78,243	2%
Operating Expenditures	1,500,000	-	1,500,000	-	-	1,500,000	0%
	1,500,000	80,000	1,580,000	-	(1,757)	1,578,243	0%
74000 RB West Service Center							
Salaries & Benefits	-	440,000	440,000	-	(140,264)	299,736	32%
Operating Expenditures	1,500,000	-	1,500,000	(194,605)	(577,726)	727,669	51%
	1,500,000	440,000	1,940,000	(194,605)	(717,990)	1,027,405	47%
75000 Engineer's Office							
Operating Expenditures	1,250,000	(515,260)	734,740	50,862	(50,862)	734,740	0%
Capital	7,225,000	(659,740)	6,565,260	505,906	(521,166)	6,550,000	0%
	8,475,000	(1,175,000)	7,300,000	556,767	(572,027)	7,284,740	0%
Total Fund: 20500	14,475,000	25,000	14,500,000	200,592	(1,308,092)	13,392,500	8%
Fund: 39800-Law Library							
19000 Law Library							
Salaries & Benefits	84,218	-	84,218	(43,698)	(21,771)	18,750	78%
Operating Expenditures	393,800	-	393,800	(157,425)	(76,655)	159,720	59%
Capital	20,000	-	20,000	-	-	20,000	0%
	498,018	-	498,018	(201,122)	(98,426)	198,469	60%
22000 Information Systems							
Operating Expenditures	107,200	-	107,200	-	(10,940)	96,260	10%
	107,200	-	107,200	-	(10,940)	96,260	10%
Total Fund: 39800	605,218	-	605,218	(201,122)	(109,366)	294,729	51%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	17,000	-	17,000	-	-	17,000	0%
	17,000	-	17,000	-	-	17,000	0%
49900 Mosquito Control							
Salaries & Benefits	1,375,031	-	1,375,031	(691,287)	(338,115)	345,629	75%
Operating Expenditures	1,447,200	-	1,447,200	(80,481)	(303,228)	1,063,490	27%
Capital	53,000	-	53,000	-	(37,313)	15,687	70%
	2,875,231	-	2,875,231	(771,768)	(678,656)	1,424,806	50%
Total Fund: 39900	2,892,231	-	2,892,231	(771,768)	(678,656)	1,441,806	50%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	22,900	-	22,900	-	-	22,900	0%
	22,900	-	22,900	-	-	22,900	0%
90000 Airport							
Salaries & Benefits	1,194,819	-	1,194,819	(620,610)	(311,689)	262,520	78%
Operating Expenditures	2,368,000	-	2,368,000	(117,051)	(666,025)	1,584,924	33%
Capital	1,612,715	-	1,612,715	-	(28,645)	1,584,070	2%
Transfers	278,500	-	278,500	-	-	278,500	0%
	5,454,034	-	5,454,034	(737,660)	(1,006,359)	3,710,015	32%
Total Fund: 60500	5,476,934	-	5,476,934	(737,660)	(1,006,359)	3,732,915	32%
Report Total	223,167,072	-	223,167,072	(80,603,173)	(50,025,744)	92,538,155	59%



Budget to Actuals for Year 2024

10/1/2023 thru 12/31/2023



Balance Sheet for Year 2024

as of 12/31/2023

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

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	(12,435,642)	(1,290,522)	88,997	401,663	(2,196,213)
Cash on Hand	35,110	100	200		100
Investments	187,330,523	23,796,523	125,849	412,833	
Accounts Receivable	96,069,532	39,824,060	244	1,891,820	229,465
Inventory	23,372	606,731		570,818	116,601
Due To-From	(63,238)	(786,362)			
Prepaid	3,658,666	(11,190)	(16)	(647)	(892)
Amt Provided/Gen LT Debt					2,435,416
Non-current Assets	28,014,000				
AR-BC Toll Road Authority	6,720,487				
Capital Assets					13,549,806
	309,352,810	62,139,340	215,274	3,276,487	14,134,283
Liabilities					
Accounts Payable - Other	(623,498)	(271,486)	(967)	(37,374)	(69,428)
AP-State of Texas Court Costs	(445,114)				
AP-State of Texas Other Liab	(41,957)	(671)	(35)	(2)	(21)
AP-Governmental Entities	(1,039)				
AP-Payroll Liabilities	(6,095,845)	(802,367)	(4,669)	(72,354)	(65,242)
AP Due to Others	(1,161,061)				
Tax Office Liabilities	(121,776,919)				
Due to Agency Groups	(99,990,495)	(44,228,138)		(1,889,728)	(60,367)
Non Current Liabilities					(832,767)
	(230,135,929)	(45,302,662)	(5,671)	(1,999,458)	(1,027,824)
Fund Equity					
Fund Balance	(4,677,592)	(16,757,027)	(177,373)	(1,648,037)	(11,031,079)
Unassigned Fund Balance	(95,614,964)				
	(100,292,556)	(16,757,027)	(177,373)	(1,648,037)	(11,031,079)

Note: The total receivable from Brazoria County Toll Road Authority is \$16,738,741.43. The current presentation of this report only includes the General Fund and Road & Bridge portions.



Statement of Changes in Fund Balance

as of 12/31/2023

Fund	11/30/2023	Month Ending Dec 31, 2023			12/31/2023
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	77,928,331	15,249,551	(14,093,364)	(1,110,102)	77,974,416
Fund 10100-General Fund - Construction	228,211	-	-	-	228,211
Fund 10200-Juv Prob Fees	34,700	1,916	(1,256)	-	35,360
Fund 10300-Unclaimed Juvenile Restitution	11,561	-	-	-	11,561
Fund 10350-Sheriff Special Response Team	18,535	141	(783)	-	17,893
Fund 10400-Env Health-Retail Food Permits	(14,499)	9,830	(17,823)	115,000	92,508
Fund 10500-District Clerk Contingency	779,749	5,253	-	-	785,002
Fund 10600-Fire Training Field	13,376	105	(119)	-	13,362
Fund 10700-Parks Special Events	23,765	180	(13)	-	23,932
Fund 10710-Parks SFA Special Projects	9,652	-	-	-	9,652
Fund 10850-CPS-Donations	27,634	196	(2,846)	-	24,985
Total General Fund Group	79,061,014	15,267,172	(14,116,203)	(995,102)	79,216,881
Fund 20000-Road and Bridge Non-Construct	14,649,551	5,259,988	(1,764,588)	-	18,144,951
Fund 20500-Road and Bridge Construction	(781,320)	(1)	(526,952)	-	(1,308,272)
Total Road and Bridge Funds	13,868,231	5,259,988	(2,291,540)	-	16,836,679
Fund 39800-Law Library	150,013	18,908	(29,318)	70,000	209,603
Fund 39900-Mosquito Control District	1,193,323	247,796	(164,090)	-	1,277,029
Total Special Revenue Funds	1,343,336	266,703	(193,407)	70,000	1,486,631
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,156,414	141,983	-	-	1,298,397
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	101,279	245,514	-	-	346,793
Fund 42100-2018 Cert of Oblig-I,S	451,171	84,117	-	-	535,288
Fund 42200-2021 CO-Courthouse Campus I,S	3,102,903	337,583	(500)	-	3,439,986
Fund 44000-Toll Road-SH288-I&S	(92,210,735)	1,946	-	232,000	(91,976,789)
Fund 45000-Road Bonds-Mobility-I,S	3,292,461	446,554	-	-	3,739,016
Total Debt Service Funds	(84,106,507)	1,257,698	(500)	232,000	(82,617,309)
Fund 60500-Airport Operating	11,081,478	244,711	(304,397)	-	11,021,792
Total Enterprise Funds	11,081,478	244,711	(304,397)	-	11,021,792
Report Total	21,247,551	22,296,272	(16,906,047)	(693,102)	25,944,674

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 09/30/2022 and may be found on the balance sheet report contained in this reporting package.



Transfers for Year 2024

as of 12/31/2023

Fund Group	Transfers In	Transfers Out
General Fund Group		
General Fund	-	1,115,633
Restricted Funds	115,000	-
Special Revenue Funds		
Federal Grants	1,102	-
State Grants	2,204	-
Local (grants & non-grants)	927,327	-
Law Library	70,000	-
Report Total	1,115,633	1,115,633



Debt Service Payment Schedules

Fiscal Year 2024

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
2024	66,850.00	980,000.00	47,250.00	1,094,100.00
2025	47,250.00	1,025,000.00	26,750.00	1,099,000.00
2026	26,750.00	1,070,000.00		1,096,750.00
Total	140,850.00	3,075,000.00	74,000.00	3,289,850.00

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
2024	90,325.00	935,000.00	71,625.00	1,096,950.00
2025	71,625.00	975,000.00	52,125.00	1,098,750.00
2026	52,125.00	1,015,000.00	26,750.00	1,093,875.00
2027	26,750.00	1,070,000.00		1,096,750.00
Total	240,825.00	3,995,000.00	150,500.00	4,386,325.00



Debt Service Payment Schedules

Fiscal Year 2024

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
2024	162,700.00	335,000.00	154,325.00	652,025.00
2025	154,325.00	355,000.00	145,450.00	654,775.00
2026	145,450.00	370,000.00	136,200.00	651,650.00
2027	136,200.00	390,000.00	126,450.00	652,650.00
2028	126,450.00	410,000.00	116,200.00	652,650.00
2029	116,200.00	430,000.00	105,450.00	651,650.00
2030	105,450.00	455,000.00	94,075.00	654,525.00
2031	94,075.00	475,000.00	82,200.00	651,275.00
2032	82,200.00	500,000.00	69,700.00	651,900.00
2033	69,700.00	525,000.00	59,200.00	653,900.00
2034	59,200.00	545,000.00	48,300.00	652,500.00
2035	48,300.00	570,000.00	36,900.00	655,200.00
2036	36,900.00	590,000.00	25,100.00	652,000.00
2037	25,100.00	615,000.00	12,800.00	652,900.00
2038	12,800.00	640,000.00		652,800.00
Total	1,375,050.00	7,205,000.00	1,212,350.00	9,792,400.00

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
2024	62,125.00	445,000.00	51,000.00	558,125.00
2025	51,000.00	475,000.00	39,125.00	565,125.00
2026	39,125.00	495,000.00	26,750.00	560,875.00
2027	26,750.00	520,000.00	13,750.00	560,500.00
2028	13,750.00	550,000.00		563,750.00
Total	192,750.00	2,485,000.00	130,625.00	2,808,375.00



Debt Service Payment Schedules

Fiscal Year 2024

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
2024	184,250.00	910,000.00	161,500.00	1,255,750.00
2025	161,500.00	950,000.00	137,750.00	1,249,250.00
2026	137,750.00	995,000.00	112,875.00	1,245,625.00
2027	112,875.00	1,050,000.00	86,625.00	1,249,500.00
2028	86,625.00	1,100,000.00	59,125.00	1,245,750.00
2029	59,125.00	1,155,000.00	30,250.00	1,244,375.00
2030	30,250.00	1,210,000.00		1,240,250.00
Total	772,375.00	7,370,000.00	588,125.00	8,730,500.00



Debt Service Payment Schedules

Fiscal Year 2024

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
2024	1,688,825.00	360,000.00	1,679,825.00	3,728,650.00
2025	1,679,825.00	915,000.00	1,656,950.00	4,251,775.00
2026	1,656,950.00	2,010,000.00	1,606,700.00	5,273,650.00
2027	1,606,700.00	2,740,000.00	1,538,200.00	5,884,900.00
2028	1,538,200.00	2,880,000.00	1,466,200.00	5,884,400.00
2029	1,466,200.00	3,025,000.00	1,390,575.00	5,881,775.00
2030	1,390,575.00	3,180,000.00	1,311,075.00	5,881,650.00
2031	1,311,075.00	3,325,000.00	1,244,575.00	5,880,650.00
2032	1,244,575.00	3,465,000.00	1,175,275.00	5,884,850.00
2033	1,175,275.00	3,605,000.00	1,103,175.00	5,883,450.00
2034	1,103,175.00	3,750,000.00	1,028,175.00	5,881,350.00
2035	1,028,175.00	3,905,000.00	950,075.00	5,883,250.00
2036	950,075.00	4,065,000.00	868,775.00	5,883,850.00
2037	868,775.00	4,210,000.00	805,625.00	5,884,400.00
2038	805,625.00	4,335,000.00	740,600.00	5,881,225.00
2039	740,600.00	4,470,000.00	673,550.00	5,884,150.00
2040	673,550.00	4,605,000.00	604,475.00	5,883,025.00
2041	604,475.00	4,745,000.00	533,300.00	5,882,775.00
2042	533,300.00	4,915,000.00	435,000.00	5,883,300.00
2043	435,000.00	5,115,000.00	332,700.00	5,882,700.00
2044	332,700.00	5,325,000.00	226,200.00	5,883,900.00
2045	226,200.00	5,540,000.00	115,400.00	5,881,600.00
2046	115,400.00	5,770,000.00		5,885,400.00
Total	23,175,250.00	86,255,000.00	21,486,425.00	130,916,675.00



Debt Service Payment Schedules

Fiscal Year 2024

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
2024	354,350.00	1,315,000.00	321,475.00	1,990,825.00
2025	321,475.00	1,380,000.00	286,975.00	1,988,450.00
2026	286,975.00	1,450,000.00	250,725.00	1,987,700.00
2027	250,725.00	1,530,000.00	212,475.00	1,993,200.00
2028	212,475.00	1,610,000.00	172,225.00	1,994,700.00
2029	172,225.00	1,685,000.00	130,100.00	1,987,325.00
2030	130,100.00	1,775,000.00	85,725.00	1,990,825.00
2031	85,725.00	1,865,000.00	39,100.00	1,989,825.00
2032	39,100.00	1,955,000.00		1,994,100.00
Total	1,853,150.00	14,565,000.00	1,498,800.00	17,916,950.00

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
2024	83,500.00	390,000.00	75,700.00	549,200.00
2025	75,700.00	410,000.00	67,500.00	553,200.00
2026	67,500.00	425,000.00	59,000.00	551,500.00
2027	59,000.00	445,000.00	50,100.00	554,100.00
2028	50,100.00	460,000.00	40,900.00	551,000.00
2029	40,900.00	485,000.00	31,200.00	557,100.00
2030	31,200.00	500,000.00	21,200.00	552,400.00
2031	21,200.00	520,000.00	10,800.00	552,000.00
2032	10,800.00	540,000.00		550,800.00
Total	439,900.00	4,175,000.00	356,400.00	4,971,300.00