

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
May 31, 2024

BRAZORIA COUNTY, TEXAS
MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by

BRAZORIA COUNTY AUDITOR

Kaysie Stewart, CPA
County Auditor

BRAZORIA COUNTY, TEXAS
Unaudited Monthly Financial Report

As of
May 31, 2024

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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
237 E. LOCUST, SUITE 403
ANGLETON, TX 77515



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

June 25, 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 eight months ended **May 31, 2024** is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. These statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles.

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

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

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

Respectfully submitted,

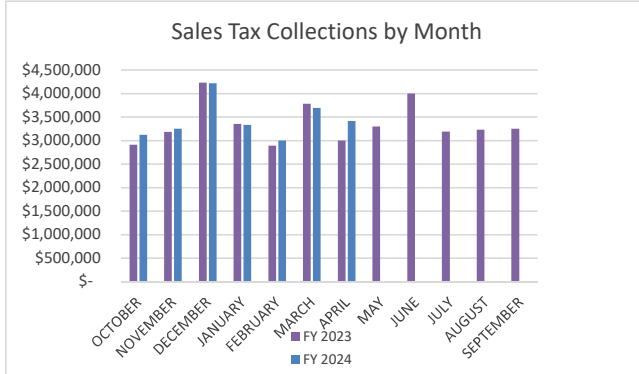
Kaysie Stewart

Kaysie Stewart, CPA
Brazoria County Auditor

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

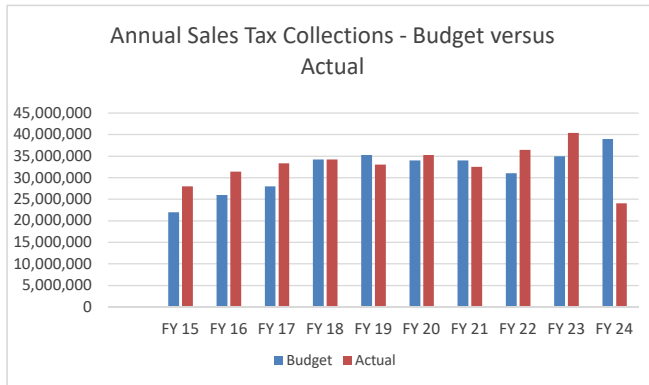
CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2023	FY 2024	DIFF	%
OCTOBER	\$ 2,918,977	\$ 3,129,605	\$ 210,628	7.22%
NOVEMBER	\$ 3,187,114	\$ 3,258,002	\$ 70,888	2.22%
DECEMBER	\$ 4,235,575	\$ 4,222,460	\$ (13,115)	-0.31%
JANUARY	\$ 3,358,801	\$ 3,336,617	\$ (22,184)	-0.66%
FEBRUARY	\$ 2,896,108	\$ 3,005,923	\$ 109,815	3.79%
MARCH	\$ 3,784,669	\$ 3,699,623	\$ (85,046)	-2.25%
APRIL	\$ 3,004,854	\$ 3,422,540	\$ 417,686	13.90%
MAY	\$ 3,304,495			
JUNE	\$ 4,007,709			
JULY	\$ 3,198,125			
AUGUST	\$ 3,237,062			
SEPTEMBER	\$ 3,255,439			
TOTAL	\$ 40,388,928	\$ 24,074,770	\$ 688,672	23.91%



SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

Month Collected/ Month Remitt	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
OCT / DEC	1,916,231	2,173,364	2,370,762	2,761,724	2,688,403	2,903,267	2,470,404	2,675,997	2,918,977	3,129,605
NOV / JAN	2,008,770	2,236,932	2,836,834	2,628,696	2,445,797	2,959,313	2,329,923	2,915,362	3,187,114	3,258,002
DEC / FEB	2,923,787	3,183,078	3,025,724	3,355,280	3,223,811	4,879,325	3,191,485	3,417,308	4,235,575	4,222,460
JAN / MAR	2,201,924	2,603,433	2,403,784	2,469,154	2,419,518	2,650,236	2,289,106	2,582,007	3,358,801	3,336,617
FEB / APR	2,045,674	2,299,393	2,848,424	2,547,052	2,463,806	2,525,579	2,180,322	2,674,322	2,896,108	3,005,923
MAR / MAY	2,614,470	2,864,527	3,217,762	3,215,527	3,070,484	3,165,793	3,066,626	3,446,518	3,784,669	3,699,623
APR / JUN	2,404,823	2,689,329	2,606,749	2,813,563	2,559,583	3,284,410	2,830,660	2,936,560	3,004,854	3,422,540
MAY / JUL	2,206,575	2,694,989	2,774,951	2,825,395	2,707,673	2,645,958	2,722,243	3,017,869	3,304,495	-
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	24,074,770



Aggregate Revenue for Year 2024

10/01/2023 thru 05/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	106,707,687	-	106,707,687	95,708,924	(10,998,763)
Other Constitutional Tax	39,000,000	270,000	39,270,000	20,702,230	(18,567,770)
Penalty and Interest	600,000	-	600,000	457,314	(142,686)
Licenses and Permits	2,137,100	90,000	2,227,100	1,265,979	(961,121)
Grant Revenue	214,000	-	214,000	294,668	80,668
Shared Revenue	739,000	-	739,000	388,978	(350,022)
Fees of Office	7,466,100	30,000	7,496,100	5,728,299	(1,767,801)
Library Revenue Fees	66,500	-	66,500	44,293	(22,207)
Legislative Fees	935,910	140,000	1,075,910	673,662	(402,248)
Other Fees	1,763,200	-	1,763,200	571,597	(1,191,603)
Fines and Forfeitures	2,632,900	-	2,632,900	1,554,924	(1,077,976)
Investment Income	3,953,811	950,000	4,903,811	4,230,164	(673,647)
Sale of Assets	21,000	-	21,000	22,335	1,335
Contributions	-	-	-	3,054	3,054
Miscellaneous Revenue	2,620,600	125,100	2,745,700	1,856,416	(889,284)
Transfers	113,678	-	113,678	29,157	(84,521)
Total Fund: 10000	168,971,486	1,605,100	170,576,586	133,531,996	(37,044,590)
Fund: 10200-Juv Prob Fees					
Other Fees	30,000	-	30,000	5,039	(24,961)
Investment Income	500	-	500	1,808	1,308
Total Fund: 10200	30,500	-	30,500	6,847	(23,653)
Fund: 10300-Unclaimed Juvenile Restitution					
Fines and Forfeitures	-	-	-	8	8
Total Fund: 10300	-	-	-	8	8
Fund: 10350-Sheriff Special Response Team					
Investment Income	200	-	200	1,371	1,171
Total Fund: 10350	200	-	200	1,371	1,171
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	110,000	-	110,000	83,120	(26,880)
Transfers	115,000	-	115,000	115,000	-
Total Fund: 10400	225,000	-	225,000	198,120	(26,880)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	369	369
Investment Income	15,000	-	15,000	48,575	33,575
Total Fund: 10500	15,000	-	15,000	48,944	33,944
Fund: 10600-Fire Training Field					
Investment Income	200	-	200	1,022	822
Total Fund: 10600	200	-	200	1,022	822
Fund: 10700-Parks Special Events					
Investment Income	1,000	-	1,000	2,622	1,622
Contributions	5,000	-	5,000	1,448	(3,552)
Total Fund: 10700	6,000	-	6,000	4,070	(1,930)



Aggregate Revenue for Year 2024

10/01/2023 thru 05/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10710-Parks SFA Special Projects					
Other Fees	1,800	-	1,800	787	(1,013)
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	1,800	-	1,800	787	(1,013)
Fund: 10850-CPS-Donations					
Investment Income	300	-	300	2,169	1,869
Contributions	3,000	-	3,000	7,132	4,132
Total Fund: 10850	3,300	-	3,300	9,301	6,001
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	41,449,704	-	41,449,704	37,154,768	(4,294,936)
Penalty and Interest	200,000	-	200,000	180,284	(19,716)
Grant Revenue	-	-	-	84,067	84,067
Shared Revenue	-	-	-	1,859,510	1,859,510
Fees of Office	-	-	-	24,716	24,716
Road and Bridge Fees	-	-	-	720,528	720,528
Other Fees	-	-	-	95	95
Investment Income	-	-	-	1,145,240	1,145,240
Sale of Assets	-	-	-	437,768	437,768
Contributions	-	2,145,044	2,145,044	2,145,044	-
Miscellaneous Revenue	-	-	-	198,017	198,017
Total Fund: 20000	41,649,704	2,145,044	43,794,748	43,950,038	155,290
Fund: 20500-Road and Bridge Construction					
Fees of Office	-	-	-	12	12
Total Fund: 20500	-	-	-	12	12
Fund: 39800-Law Library					
Legislative Fees	190,000	-	190,000	139,841	(50,159)
Investment Income	10,000	-	10,000	25,669	15,669
Miscellaneous Revenue	12,000	-	12,000	8,985	(3,015)
Transfers	70,000	-	70,000	70,000	-
Total Fund: 39800	282,000	-	282,000	244,495	(37,505)
Fund: 39900-Mosquito Control District					
Tax Revenue	2,041,188	-	2,041,188	1,831,830	(209,358)
Penalty and Interest	12,500	-	12,500	9,409	(3,091)
Fees of Office	-	-	-	1	1
Investment Income	35,000	-	35,000	86,262	51,262
Sale of Assets	500	-	500	2,914	2,414
Total Fund: 39900	2,089,188	-	2,089,188	1,930,416	(158,772)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,122,653	-	1,122,653	1,007,219	(115,434)
Penalty and Interest	1,000	-	1,000	5,070	4,070
Investment Income	-	-	-	66,226	66,226
Total Fund: 41000	1,123,653	-	1,123,653	1,078,515	(45,138)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,041,188	-	2,041,188	1,832,150	(209,038)



Aggregate Revenue for Year 2024

10/01/2023 thru 05/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Penalty and Interest	500	-	500	9,413	8,913
Investment Income	6,500	-	6,500	17,582	11,082
Total Fund: 42000	2,048,188	-	2,048,188	1,859,145	(189,043)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	671,041	-	671,041	603,274	(67,767)
Penalty and Interest	500	-	500	3,599	3,099
Investment Income	12,000	-	12,000	41,217	29,217
Total Fund: 42100	683,541	-	683,541	648,090	(35,451)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	2,610,169	-	2,610,169	2,341,350	(268,819)
Penalty and Interest	1,000	-	1,000	11,062	10,062
Investment Income	110,000	-	110,000	258,528	148,528
Total Fund: 42200	2,721,169	-	2,721,169	2,610,941	(110,228)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	866	866
Penalty and Interest	-	-	-	606	606
Total Fund: 44000	-	-	-	1,472	1,472
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	3,533,806	-	3,533,806	3,170,886	(362,920)
Penalty and Interest	1,000	-	1,000	16,380	15,380
Investment Income	55,000	-	55,000	221,633	166,633
Total Fund: 45000	3,589,806	-	3,589,806	3,408,898	(180,908)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	4	4
Miscellaneous Revenue	-	-	-	1	1
Enterprise Revenue	3,346,971	-	3,346,971	2,749,888	(597,083)
Total Fund: 60500	3,346,971	-	3,346,971	2,749,892	(597,079)
Report Total	226,787,706	3,750,144	230,537,850	192,284,379	(38,253,472)



Budget to Actuals for Year 2024

10/1/2023 thru 5/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	780,588	-	780,588	(185,913)	(519,809)	74,866	90%
Operating Expenditures	55,000	-	55,000	(4,108)	(23,144)	27,748	50%
	835,588	-	835,588	(190,022)	(542,952)	102,614	88%
10100 Comm. South Service Center							
Salaries & Benefits	462,230	-	462,230	(106,635)	(300,950)	54,644	88%
Operating Expenditures	9,525	-	9,525	(1,885)	(4,673)	2,967	69%
	471,755	-	471,755	(108,520)	(305,623)	57,611	88%
10200 Comm. Central Service Center							
Salaries & Benefits	462,922	-	462,922	(106,206)	(312,971)	43,746	91%
Operating Expenditures	11,300	-	11,300	-	(2,273)	9,027	20%
	474,222	-	474,222	(106,206)	(315,243)	52,773	89%
10300 Comm. North Service Center							
Salaries & Benefits	460,183	-	460,183	(105,596)	(292,843)	61,745	87%
Operating Expenditures	13,518	-	13,518	(2,015)	(4,707)	6,796	50%
	473,701	-	473,701	(107,611)	(297,549)	68,541	86%
10400 Comm. West Service Center							
Salaries & Benefits	487,479	-	487,479	(112,805)	(329,765)	44,910	91%
Operating Expenditures	26,800	-	26,800	(6,113)	(3,528)	17,160	36%
	514,279	-	514,279	(118,917)	(333,293)	62,069	88%
11000 Records Management & Comm							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12000 County Clerk							
Salaries & Benefits	3,032,335	-	3,032,335	(671,409)	(1,972,085)	388,841	87%
Operating Expenditures	69,200	-	69,200	(12,265)	(35,389)	21,546	69%
	3,101,535	-	3,101,535	(683,674)	(2,007,474)	410,388	87%
12030 County Clerk-Courthouse							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12040 County Clerk-East Annex							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12110 County Clerk-Manvel							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12120 County Clerk-Pearland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
13000 Veteran's Service							
Salaries & Benefits	264,925	-	264,925	(62,426)	(162,685)	39,815	85%
Operating Expenditures	9,925	-	9,925	(1,107)	(1,891)	6,927	30%
	274,850	-	274,850	(63,533)	(164,576)	46,742	83%
14000 Emergency Management							
Salaries & Benefits	453,593	-	453,593	(108,033)	(308,027)	37,532	92%
Operating Expenditures	55,600	-	55,600	(6,094)	(14,834)	34,672	38%
	509,193	-	509,193	(114,127)	(322,862)	72,204	86%
14900 Non-Departmental							
Operating Expenditures	7,150,856	(127,273)	7,023,583	48,437	(2,581,569)	4,490,451	36%
Capital	-	-	-	221,915	(222,915)	(1,000)	0%



Budget to Actuals for Year 2024

10/1/2023 thru 5/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Transfers	-	-	-	-	-	-	0%
15001 County Court at Law 1	7,150,856	(127,273)	7,023,583	270,352	(2,804,484)	4,489,451	36%
Salaries & Benefits	474,371	-	474,371	(118,052)	(320,264)	36,055	92%
Operating Expenditures	284,700	-	284,700	(2,549)	(169,627)	112,524	60%
	759,071	-	759,071	(120,602)	(489,891)	148,579	80%
15002 County Court at Law 2							
Salaries & Benefits	475,547	-	475,547	(118,052)	(319,443)	38,051	92%
Operating Expenditures	192,600	160,000	352,600	342	(225,058)	127,884	64%
	668,147	160,000	828,147	(117,711)	(544,501)	165,935	80%
15003 County Court at Law 3							
Salaries & Benefits	516,002	-	516,002	(130,186)	(334,776)	51,041	90%
Operating Expenditures	308,059	-	308,059	(2,930)	(177,318)	127,810	59%
	824,061	-	824,061	(133,116)	(512,095)	178,851	78%
15004 County Court at Law 4							
Salaries & Benefits	521,364	-	521,364	(130,186)	(351,948)	39,230	92%
Operating Expenditures	304,900	60,000	364,900	(1,362)	(238,164)	125,374	66%
	826,264	60,000	886,264	(131,548)	(590,112)	164,604	81%
15900 Probate Court Investigations							
Salaries & Benefits	190,578	-	190,578	(44,342)	(128,932)	17,303	91%
Operating Expenditures	4,612	-	4,612	(1,327)	(744)	2,541	45%
	195,190	-	195,190	(45,669)	(129,676)	19,844	90%
16000 District Courts							
Salaries & Benefits	784,609	-	784,609	(220,977)	(553,049)	10,583	99%
Operating Expenditures	217,805	-	217,805	(10,222)	(95,364)	112,220	48%
	1,002,414	-	1,002,414	(231,199)	(648,413)	122,803	88%
16023 District Court-23rd							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
16149 District Court-149th							
Salaries & Benefits	303,277	-	303,277	(71,719)	(197,018)	34,540	89%
Operating Expenditures	654,500	-	654,500	-	(456,966)	197,534	70%
	957,777	-	957,777	(71,719)	(653,983)	232,074	76%
16239 District Court-239th							
Salaries & Benefits	306,656	-	306,656	(71,719)	(198,427)	36,510	88%
Operating Expenditures	565,000	300,000	865,000	-	(542,437)	322,563	63%
	871,656	300,000	1,171,656	(71,719)	(740,864)	359,073	69%
16300 District Court-300th							
Salaries & Benefits	305,701	-	305,701	(71,719)	(207,217)	26,765	91%
Operating Expenditures	610,000	50,000	660,000	-	(427,636)	232,364	65%
Transfers	450,000	-	450,000	-	(197,809)	252,191	44%
	1,365,701	50,000	1,415,701	(71,719)	(832,662)	511,320	64%
16412 District Court-412th							
Salaries & Benefits	304,748	-	304,748	(71,719)	(206,178)	26,851	91%
Operating Expenditures	560,000	930,000	1,490,000	-	(942,287)	547,713	63%
	864,748	930,000	1,794,748	(71,719)	(1,148,465)	574,564	68%
16461 District Court-461st							
Salaries & Benefits	302,322	-	302,322	(71,719)	(194,576)	36,026	88%
Operating Expenditures	365,000	-	365,000	-	(285,736)	79,264	78%
	667,322	-	667,322	(71,719)	(480,312)	115,291	83%



Budget to Actuals for Year 2024

10/1/2023 thru 5/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
17000 District Clerk							
Salaries & Benefits	3,209,266	-	3,209,266	(709,979)	(2,002,581)	496,706	85%
Operating Expenditures	77,200	-	77,200	(19,561)	(19,788)	37,851	51%
	3,286,466	-	3,286,466	(729,540)	(2,022,369)	534,557	84%
18000 Justice of the Peace							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
18110 Justice of the Peace 1,1							
Salaries & Benefits	582,481	-	582,481	(127,963)	(394,807)	59,711	90%
Operating Expenditures	20,683	-	20,683	(1,910)	(8,303)	10,470	49%
	603,164	-	603,164	(129,873)	(403,110)	70,181	88%
18120 Justice of the Peace 1,2							
Salaries & Benefits	596,113	-	596,113	(134,694)	(387,594)	73,825	88%
Operating Expenditures	26,600	65,700	92,300	(21,843)	(54,189)	16,267	82%
	622,713	65,700	688,413	(156,538)	(441,783)	90,092	87%
18210 Justice of the Peace 2,1							
Salaries & Benefits	578,538	-	578,538	(127,989)	(379,660)	70,889	88%
Operating Expenditures	14,820	-	14,820	(4,509)	(5,634)	4,677	68%
	593,358	-	593,358	(132,498)	(385,294)	75,567	87%
18220 Justice of the Peace 2,2							
Salaries & Benefits	586,771	-	586,771	(130,577)	(392,258)	63,935	89%
Operating Expenditures	22,700	-	22,700	(3,203)	(2,204)	17,293	24%
	609,471	-	609,471	(133,781)	(394,462)	81,228	87%
18310 Justice of the Peace 3,1							
Salaries & Benefits	525,690	-	525,690	(114,140)	(356,062)	55,489	89%
Operating Expenditures	17,900	-	17,900	(5,293)	(3,791)	8,816	51%
	543,590	-	543,590	(119,433)	(359,853)	64,304	88%
18320 Justice of the Peace 3,2							
Salaries & Benefits	504,944	-	504,944	(110,195)	(332,195)	62,555	88%
Operating Expenditures	17,900	-	17,900	(4,100)	(3,087)	10,713	40%
	522,844	-	522,844	(114,295)	(335,282)	73,267	86%
18410 Justice of the Peace 4,1							
Salaries & Benefits	580,193	-	580,193	(127,653)	(393,561)	58,978	90%
Operating Expenditures	17,550	-	17,550	(2,839)	(4,590)	10,121	42%
	597,743	-	597,743	(130,492)	(398,151)	69,099	88%
18420 Justice of the Peace 4,2							
Salaries & Benefits	667,810	-	667,810	(146,470)	(449,288)	72,052	89%
Operating Expenditures	49,400	-	49,400	(11,270)	(16,488)	21,642	56%
	717,210	-	717,210	(157,740)	(465,776)	93,694	87%
19000 Judicial Miscellaneous							
Salaries & Benefits	565,924	-	565,924	(79,696)	(189,985)	296,243	48%
Operating Expenditures	2,157,911	-	2,157,911	(259,874)	(1,222,643)	675,394	69%
Transfers	50,000	-	50,000	-	(234,128)	(184,128)	468%
	2,773,835	-	2,773,835	(339,571)	(1,646,755)	787,509	72%
19001 Drug Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
19002 DWI Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



Budget to Actuals for Year 2024

10/1/2023 thru 5/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
19003 Mental Health Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
19004 Veterans Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
19100 Indigent Defense							
Salaries & Benefits	242,395	-	242,395	(54,372)	(165,261)	22,762	91%
Operating Expenditures	6,171	-	6,171	(1,406)	(3,413)	1,352	78%
	248,566	-	248,566	(55,777)	(168,674)	24,114	90%
19200 Bail Bond Board							
Salaries & Benefits	147,108	-	147,108	(31,472)	(93,436)	22,200	85%
Operating Expenditures	5,500	-	5,500	(1,778)	(740)	2,982	46%
	152,608	-	152,608	(33,250)	(94,176)	25,183	83%
19300 District Attorney							
Salaries & Benefits	9,821,301	-	9,821,301	(2,335,700)	(6,626,619)	858,983	91%
Operating Expenditures	192,150	(1,661)	190,489	(34,379)	(110,723)	45,387	76%
Capital	213,000	-	213,000	(60,169)	(55,011)	97,820	54%
Transfers	364,000	-	364,000	-	(195,928)	168,072	54%
	10,590,451	(1,661)	10,588,790	(2,430,248)	(6,988,280)	1,170,262	89%
19400 Child Support							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
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	(507,947)	(1,423,396)	176,343	92%
Operating Expenditures	19,600	-	19,600	(5,845)	(3,258)	10,498	46%
	2,127,285	-	2,127,285	(513,791)	(1,426,653)	186,840	91%
20200 Purchasing							
Salaries & Benefits	807,253	-	807,253	(190,544)	(545,220)	71,488	91%
Operating Expenditures	40,250	-	40,250	(13,491)	(12,640)	14,119	65%
	847,503	-	847,503	(204,035)	(557,861)	85,607	90%
20300 County Treasurer							
Salaries & Benefits	397,431	-	397,431	(93,596)	(267,758)	36,077	91%
Operating Expenditures	230,650	-	230,650	(21,855)	(105,222)	103,573	55%
	628,081	-	628,081	(115,451)	(372,980)	139,650	78%
20400 Human Resources							
Salaries & Benefits	1,067,573	-	1,067,573	(275,436)	(641,944)	150,193	86%
Operating Expenditures	175,050	-	175,050	(65,047)	(41,584)	68,419	61%
	1,242,623	-	1,242,623	(340,483)	(683,528)	218,612	82%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,214,995	-	4,214,995	(942,160)	(2,719,119)	553,716	87%
Operating Expenditures	188,100	-	188,100	(37,084)	(90,695)	60,321	68%
	4,403,095	-	4,403,095	(979,244)	(2,809,814)	614,037	86%
21010 Tax-Alvin							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



Budget to Actuals for Year 2024

10/1/2023 thru 5/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
21050 Tax-W Annex							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21100 Tax-Lake Jackson							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21110 Tax-Manvel							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21120 Tax-Pearland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21130 Tax-Pearland East							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21150 Tax-Sweeny							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21160 Tax-W Columbia							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
22000 Information Systems							
Salaries & Benefits	3,768,304	-	3,768,304	(893,213)	(2,490,661)	384,431	90%
Operating Expenditures	7,472,716	272,583	7,745,299	(933,515)	(5,564,870)	1,246,914	84%
Capital	489,200	37,480	526,680	(127,024)	(261,883)	137,774	74%
	11,730,220	310,063	12,040,283	(1,953,751)	(8,317,413)	1,769,119	85%
23000 Appraisal District Assessment							
Operating Expenditures	937,150	-	937,150	-	(742,516)	194,634	79%
	937,150	-	937,150	-	(742,516)	194,634	79%
24000 Elections							
Salaries & Benefits	835,845	-	835,845	-	(698,621)	137,224	84%
Operating Expenditures	435,850	-	435,850	(11,636)	(291,253)	132,962	69%
	1,271,695	-	1,271,695	(11,636)	(989,874)	270,185	79%
25000 Facilities Management							
Salaries & Benefits	2,396,839	-	2,396,839	(538,250)	(1,590,811)	267,778	89%
Operating Expenditures	2,279,900	57,493	2,337,393	(475,142)	(1,404,025)	458,226	80%
Capital	577,500	-	577,500	(214,929)	(168,039)	194,532	66%
	5,254,239	57,493	5,311,732	(1,228,321)	(3,162,875)	920,536	83%
26000 Property Insurance							
Operating Expenditures	2,600,000	-	2,600,000	-	(2,556,660)	43,340	98%
	2,600,000	-	2,600,000	-	(2,556,660)	43,340	98%
30000 County Sheriff							
Salaries & Benefits	22,368,189	-	22,368,189	(5,403,284)	(14,986,053)	1,978,852	91%
Operating Expenditures	3,130,000	-	3,130,000	(407,149)	(1,989,433)	733,418	77%
Capital	1,865,076	(2,662)	1,862,414	(135,794)	(872,892)	853,728	54%
	27,363,265	(2,662)	27,360,603	(5,946,227)	(17,848,378)	3,565,998	87%
30100 Animal Control							
Salaries & Benefits	574,787	-	574,787	(99,670)	(417,305)	57,812	90%
Operating Expenditures	55,000	-	55,000	(10,925)	(16,512)	27,563	50%



Budget to Actuals for Year 2024

10/1/2023 thru 5/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Capital	-	-	-	-	-	-	0%
31000 Tx Dept of Public Safety (DPS)	629,787	-	629,787	(110,595)	(433,817)	85,375	86%
Salaries & Benefits	260,433	-	260,433	(58,161)	(122,835)	79,437	69%
Operating Expenditures	3,900	-	3,900	-	-	3,900	0%
	264,333	-	264,333	(58,161)	(122,835)	83,337	68%
32100 Constable-Precinct 1	999,354	-	999,354	(253,611)	(782,145)	(36,402)	104%
Salaries & Benefits	999,354	-	999,354	(253,611)	(782,145)	(36,402)	104%
Operating Expenditures	215,850	-	215,850	(91,516)	(60,626)	63,707	70%
Capital	103,150	-	103,150	-	(99,090)	4,060	96%
	1,318,354	-	1,318,354	(345,128)	(941,861)	31,365	98%
32200 Constable-Precinct 2	1,003,257	-	1,003,257	(228,692)	(713,456)	61,109	94%
Salaries & Benefits	1,003,257	-	1,003,257	(228,692)	(713,456)	61,109	94%
Operating Expenditures	151,700	-	151,700	(38,438)	(70,149)	43,113	72%
Capital	107,000	-	107,000	(47,135)	(59,139)	726	99%
	1,261,957	-	1,261,957	(314,265)	(842,744)	104,948	92%
32300 Constable-Precinct 3	1,085,826	-	1,085,826	(243,922)	(767,017)	74,887	93%
Salaries & Benefits	1,085,826	-	1,085,826	(243,922)	(767,017)	74,887	93%
Operating Expenditures	268,335	(23,740)	244,595	(32,831)	(102,580)	109,184	55%
Capital	163,000	-	163,000	(56,419)	(48,503)	58,078	64%
	1,517,161	(23,740)	1,493,421	(333,172)	(918,100)	242,149	84%
32400 Constable-Precinct 4	1,686,341	39,826	1,726,167	(431,182)	(1,155,267)	139,718	92%
Salaries & Benefits	1,686,341	39,826	1,726,167	(431,182)	(1,155,267)	139,718	92%
Operating Expenditures	123,950	7,289	131,239	(30,046)	(85,612)	15,581	88%
Capital	100,000	62,065	162,065	(50,195)	(111,624)	246	100%
	1,910,291	109,180	2,019,471	(511,423)	(1,352,502)	155,545	92%
33000 Intensive CommunityServiceProg	123,471	-	123,471	-	(38,513)	84,958	31%
Salaries & Benefits	123,471	-	123,471	-	(38,513)	84,958	31%
Operating Expenditures	64,550	-	64,550	(3,949)	(22,968)	37,634	42%
	188,021	-	188,021	(3,949)	(61,481)	122,591	35%
34000 Ambulance EMS	96,000	-	96,000	-	(96,000)	-	100%
Operating Expenditures	96,000	-	96,000	-	(96,000)	-	100%
34100 Fire Protection	57,331	-	57,331	(13,307)	(42,187)	1,837	97%
Salaries & Benefits	57,331	-	57,331	(13,307)	(42,187)	1,837	97%
Operating Expenditures	566,000	-	566,000	-	(546,799)	19,201	97%
	623,331	-	623,331	(13,307)	(588,986)	21,038	97%
34200 Fire Marshal	-	-	-	34,675	-	34,675	0%
Salaries & Benefits	-	-	-	34,675	-	34,675	0%
Transfers	610,000	-	610,000	-	(610,000)	-	100%
	610,000	-	610,000	34,675	(610,000)	34,675	94%
35000 Detention Center	14,793,863	-	14,793,863	(3,550,300)	(11,284,918)	(41,355)	100%
Salaries & Benefits	14,793,863	-	14,793,863	(3,550,300)	(11,284,918)	(41,355)	100%
Operating Expenditures	8,745,400	-	8,745,400	(1,721,253)	(5,483,887)	1,540,260	82%
Capital	100,000	-	100,000	44,486	(139,886)	4,600	95%
	23,639,263	-	23,639,263	(5,227,067)	(16,908,691)	1,503,505	94%
36000 Juvenile Probation	8,385,435	-	8,385,435	(1,981,244)	(5,291,488)	1,112,704	87%
Salaries & Benefits	8,385,435	-	8,385,435	(1,981,244)	(5,291,488)	1,112,704	87%
Operating Expenditures	1,548,897	-	1,548,897	(418,844)	(708,354)	421,699	73%
Capital	18,000	-	18,000	21,609	(21,609)	18,000	0%



Budget to Actuals for Year 2024

10/1/2023 thru 5/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Transfers	450,000	-	450,000	-	-	450,000	0%
	10,402,332	-	10,402,332	(2,378,479)	(6,021,451)	2,002,403	81%
40000 Adult Probation							
Operating Expenditures	731,326	-	731,326	(22,353)	(151,031)	557,942	24%
Transfers	92,000	-	92,000	-	(92,000)	-	100%
	823,326	-	823,326	(22,353)	(243,031)	557,942	32%
45000 Health							
Salaries & Benefits	1,348,464	-	1,348,464	(134,760)	(769,785)	443,918	67%
Operating Expenditures	98,725	-	98,725	(44,762)	(50,248)	3,715	96%
Transfers	10,000	-	10,000	-	2,979	12,979	(30%)
	1,457,189	-	1,457,189	(179,522)	(817,054)	460,612	68%
45050 CRI-HAZ							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
45100 WIC							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
45200 Indigent Health Care							
Salaries & Benefits	195,351	-	195,351	(42,018)	(106,099)	47,235	76%
Operating Expenditures	2,442,145	-	2,442,145	(81,721)	(332,768)	2,027,655	17%
	2,637,496	-	2,637,496	(123,739)	(438,867)	2,074,890	21%
45300 Water Lab							
Salaries & Benefits	228,203	-	228,203	(51,292)	(154,334)	22,578	90%
Operating Expenditures	54,450	-	54,450	(13,055)	(19,651)	21,744	60%
	282,653	-	282,653	(64,346)	(173,985)	44,322	84%
46000 Children Protective Services							
Operating Expenditures	96,948	-	96,948	(31,683)	(17,539)	47,727	51%
Transfers	20,000	-	20,000	-	(20,202)	(202)	101%
	116,948	-	116,948	(31,683)	(37,740)	47,525	59%
47000 Environmental Health							
Salaries & Benefits	1,360,130	-	1,360,130	(280,249)	(909,657)	170,223	87%
Operating Expenditures	87,385	-	87,385	(11,878)	(18,629)	56,878	35%
Transfers	115,000	-	115,000	-	(118,327)	(3,327)	103%
	1,562,515	-	1,562,515	(292,127)	(1,046,613)	223,774	86%
49000 County Welfare							
Salaries & Benefits	57,626	-	57,626	(12,198)	(51,109)	(5,681)	110%
Operating Expenditures	13,400	-	13,400	(1,221)	(1,095)	11,085	17%
	71,026	-	71,026	(13,419)	(52,204)	5,404	92%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	(265,600)	3,200	99%
	268,800	-	268,800	-	(265,600)	3,200	99%
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%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
55000 Library Administration							
Salaries & Benefits	6,751,740	-	6,751,740	(1,579,284)	(4,484,889)	687,567	90%
Operating Expenditures	1,637,020	-	1,637,020	(414,365)	(1,103,600)	119,055	93%
	8,388,760	-	8,388,760	(1,993,649)	(5,588,489)	806,622	90%
55010 Library - Alvin							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55020 Library - Angleton							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55050 Library - Angleton W Annex							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55060 Library - Brazoria							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55070 Library - Clute							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55080 Library - Danbury							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55090 Library - Freeport							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55100 Library - Lake Jackson							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55110 Library - Manvel							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55120 Library - Pearland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55140 Library - Pearland West							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55150 Library -Sweeny							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55160 Library - West Columbia							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56000 Parks							
Salaries & Benefits	3,862,293	-	3,862,293	(889,400)	(2,514,742)	458,151	88%
Operating Expenditures	1,108,200	-	1,108,200	(311,226)	(561,560)	235,413	79%
Capital	765,450	-	765,450	254,004	(431,207)	588,247	23%
Transfers	-	-	-	-	(3,353)	(3,353)	0%
	5,735,943	-	5,735,943	(946,622)	(3,510,862)	1,278,458	78%



Budget to Actuals for Year 2024

10/1/2023 thru 5/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
56020 Parks-SFA Munson Historical							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56030 Parks-Hanson							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56040 Parks-Boat Ramps							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56050 Parks-Inland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56060 Parks-Beaches							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56170 Parks-Camp Mohawk							
Operating Expenditures	6,000	-	6,000	-	-	6,000	0%
Capital	-	-	-	79,953	(79,953)	-	0%
	6,000	-	6,000	79,953	(79,953)	6,000	0%
56180 Parks-Quintana							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56190 Parks-San Luis Pass							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
57000 Fairgrounds							
Salaries & Benefits	107,789	-	107,789	(20,025)	(60,742)	27,023	75%
Operating Expenditures	251,000	-	251,000	(21,726)	(130,049)	99,225	60%
	358,789	-	358,789	(41,751)	(190,791)	126,247	65%
58000 Museum							
Salaries & Benefits	622,396	-	622,396	(146,886)	(334,161)	141,348	77%
Operating Expenditures	24,550	-	24,550	(2,055)	(5,412)	17,083	30%
Capital	-	-	-	44,233	(44,233)	-	0%
	646,946	-	646,946	(104,708)	(383,807)	158,431	76%
60000 Agriculture Extension							
Salaries & Benefits	527,617	-	527,617	(121,891)	(332,164)	73,562	86%
Operating Expenditures	56,055	-	56,055	(7,184)	(25,245)	23,626	58%
	583,672	-	583,672	(129,075)	(357,409)	97,188	83%
65000 Flood Plain Administrator							
Salaries & Benefits	312,099	-	312,099	(69,572)	(206,827)	35,701	89%
Operating Expenditures	10,992	-	10,992	(1,033)	(5,332)	4,628	58%
	323,091	-	323,091	(70,604)	(212,158)	40,328	88%
Total Fund: 10000	168,971,486	1,887,100	170,858,586	(31,511,189)	(109,906,576)	29,440,820	83%
Fund: 10100-General Fund - Construction							
56000 Parks							
Operating Expenditures	-	-	-	2,259	(2,259)	-	0%
	-	-	-	2,259	(2,259)	-	0%
Total Fund: 10100	-	-	-	2,259	(2,259)	-	0%
Fund: 10200-Juv Prob Fees							



Budget to Actuals for Year 2024

10/1/2023 thru 5/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
36000 Juvenile Probation							
Operating Expenditures	16,200	-	16,200	(20)	(9,297)	6,883	58%
Capital	-	-	-	14,685	(14,685)	-	0%
	16,200	-	16,200	14,665	(23,982)	6,883	58%
Total Fund: 10200	16,200	-	16,200	14,665	(23,982)	6,883	58%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	-	(1,221)	8,779	12%
	10,000	-	10,000	-	(1,221)	8,779	12%
Total Fund: 10350	10,000	-	10,000	-	(1,221)	8,779	12%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	209,496	-	209,496	(41,922)	(141,239)	26,335	87%
	209,496	-	209,496	(41,922)	(141,239)	26,335	87%
Total Fund: 10400	209,496	-	209,496	(41,922)	(141,239)	26,335	87%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	(417)	1,583	21%
	2,000	-	2,000	-	(417)	1,583	21%
Total Fund: 10600	2,000	-	2,000	-	(417)	1,583	21%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	-	20,000	20,000	(1,044)	(1,186)	17,771	11%
Capital	-	-	-	127,707	(127,707)	-	0%
	-	20,000	20,000	126,664	(128,893)	17,771	11%
Total Fund: 10700	-	20,000	20,000	126,664	(128,893)	17,771	11%
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							
46000 Children Protective Services							
Operating Expenditures	14,300	-	14,300	(501)	(4,846)	8,953	37%
	14,300	-	14,300	(501)	(4,846)	8,953	37%
Total Fund: 10850	14,300	-	14,300	(501)	(4,846)	8,953	37%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	61,500	(16,000)	45,500	(3,757)	(12,857)	28,887	37%
Capital	-	16,000	16,000	(3,038)	(12,962)	-	100%
	61,500	-	61,500	(6,795)	(25,819)	28,887	53%
70000 Road and Bridge							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



Budget to Actuals for Year 2024

10/1/2023 thru 5/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
71000 RB South Service Center							
Salaries & Benefits	3,594,194	(340,000)	3,254,194	(799,436)	(2,214,930)	239,828	93%
Operating Expenditures	2,160,000	186,633	2,346,633	(519,188)	(1,282,459)	544,985	77%
Capital	600,000	13,367	613,368	(28,100)	(585,268)	-	100%
	6,354,194	(140,000)	6,214,194	(1,346,724)	(4,082,656)	784,814	87%
72000 RB Central Service Center							
Salaries & Benefits	3,546,563	(340,000)	3,206,563	(815,823)	(1,876,037)	514,703	84%
Operating Expenditures	2,160,000	137,888	2,297,888	(633,011)	(759,073)	905,804	61%
Capital	600,000	12,112	612,112	(394,998)	(217,114)	-	100%
	6,306,563	(190,000)	6,116,563	(1,843,832)	(2,852,224)	1,420,507	77%
73000 RB North Service Center							
Salaries & Benefits	3,409,977	(80,000)	3,329,977	(801,067)	(1,945,665)	583,245	82%
Operating Expenditures	2,178,000	117,490	2,295,490	(416,946)	(1,077,660)	800,885	65%
Capital	582,000	7,510	589,510	(225,278)	(361,391)	2,841	100%
	6,169,977	45,000	6,214,977	(1,443,290)	(3,384,716)	1,386,971	78%
74000 RB West Service Center							
Salaries & Benefits	3,680,871	(440,000)	3,240,871	(838,690)	(2,054,564)	347,618	89%
Operating Expenditures	2,160,000	124,630	2,284,630	(296,928)	(1,286,092)	701,610	69%
Capital	600,000	2,150,414	2,750,414	(550,347)	(2,150,414)	49,653	98%
	6,440,871	1,835,044	8,275,915	(1,685,965)	(5,491,070)	1,098,881	87%
75000 Engineer's Office							
Salaries & Benefits	2,267,503	-	2,267,503	(561,136)	(1,334,420)	371,947	84%
Operating Expenditures	1,158,500	1,031,737	2,190,237	(126,897)	(1,131,869)	931,470	57%
Capital	-	568,263	568,263	(362,839)	(172,274)	33,150	94%
Transfers	1,733,100	-	1,733,100	-	(49,866)	1,683,234	3%
	5,159,103	1,600,000	6,759,103	(1,050,872)	(2,688,430)	3,019,801	55%
Total Fund: 20000	30,492,207	3,150,044	33,642,251	(7,377,478)	(18,524,914)	7,739,859	77%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	340,000	340,000	-	(129,455)	210,545	38%
Operating Expenditures	1,500,000	-	1,500,000	(485,718)	(344,591)	669,691	55%
	1,500,000	340,000	1,840,000	(485,718)	(474,047)	880,236	52%
72000 RB Central Service Center							
Salaries & Benefits	-	340,000	340,000	-	(230,337)	109,663	68%
Operating Expenditures	1,500,000	-	1,500,000	(202,423)	(1,110,856)	186,721	88%
	1,500,000	340,000	1,840,000	(202,423)	(1,341,193)	296,384	84%
73000 RB North Service Center							
Salaries & Benefits	-	80,000	80,000	-	(30,636)	49,364	38%
Operating Expenditures	1,500,000	-	1,500,000	(8,696)	(64,198)	1,427,105	5%
	1,500,000	80,000	1,580,000	(8,696)	(94,835)	1,476,469	7%
74000 RB West Service Center							
Salaries & Benefits	-	440,000	440,000	-	(311,870)	128,130	71%
Operating Expenditures	1,500,000	70,000	1,570,000	(86,788)	(1,459,693)	23,519	99%
	1,500,000	510,000	2,010,000	(86,788)	(1,771,563)	151,649	92%
75000 Engineer's Office							
Operating Expenditures	1,250,000	(1,028,249)	221,751	137,395	(227,907)	131,239	41%
Capital	7,225,000	(1,246,751)	5,978,249	(3,099,752)	(1,978,475)	900,022	85%
	8,475,000	(2,275,000)	6,200,000	(2,962,357)	(2,206,382)	1,031,261	83%
Total Fund: 20500	14,475,000	(1,005,000)	13,470,000	(3,745,982)	(5,888,019)	3,835,999	72%
Fund: 39800-Law Library							



Budget to Actuals for Year 2024

10/1/2023 thru 5/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
19900 Law Library							
Salaries & Benefits	84,218	-	84,218	(19,457)	(57,044)	7,716	91%
Operating Expenditures	393,800	-	393,800	(75,323)	(192,080)	126,398	68%
Capital	20,000	-	20,000	-	-	20,000	0%
	498,018	-	498,018	(94,780)	(249,124)	154,114	69%
22000 Information Systems							
Operating Expenditures	107,200	-	107,200	(150,525)	(15,863)	(59,187)	155%
	107,200	-	107,200	(150,525)	(15,863)	(59,187)	155%
Total Fund: 39800	605,218	-	605,218	(245,305)	(264,986)	94,926	84%
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	(307,956)	(884,171)	182,904	87%
Operating Expenditures	1,447,200	-	1,447,200	(380,679)	(889,230)	177,292	88%
Capital	53,000	-	53,000	-	(37,313)	15,687	70%
	2,875,231	-	2,875,231	(688,635)	(1,810,714)	375,883	87%
Total Fund: 39900	2,892,231	-	2,892,231	(688,635)	(1,810,714)	392,883	86%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	22,900	-	22,900	(63)	(6,520)	16,317	29%
	22,900	-	22,900	(63)	(6,520)	16,317	29%
90000 Airport							
Salaries & Benefits	1,194,819	-	1,194,819	(275,480)	(826,236)	93,104	92%
Operating Expenditures	2,368,000	-	2,368,000	(152,928)	(1,793,083)	421,989	82%
Capital	1,612,715	-	1,612,715	-	(34,299)	1,578,416	2%
Transfers	278,500	-	278,500	-	(2,621)	275,879	1%
	5,454,034	-	5,454,034	(428,408)	(2,656,238)	2,369,388	57%
Total Fund: 60500	5,476,934	-	5,476,934	(428,471)	(2,662,758)	2,385,705	56%
Report Total	223,167,072	4,052,144	227,219,216	(43,895,896)	(139,360,824)	43,962,496	81%



Balance Sheet for Year 2024

as of 5/31/2024

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

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	25,992,310	7,460,676	43,381	917,184	(2,246,511)
Cash on Hand	35,110	100	200		100
Investments	77,564,036	34,134,769	128,664	422,066	
Accounts Receivable	10,203,956	5,425,829	244	194,025	403,205
Inventory	23,372	606,731		536,147	116,601
Prepaid	2,635,871	(9,906)	(13)	(893)	4,299
Amt Provided/Gen LT Debt					2,440,158
Non-current Assets	28,014,589				
AR-BC Toll Road Authority	6,894,240				
Capital Assets					13,549,806
	151,363,485	47,618,198	172,476	2,068,529	14,267,659
Liabilities					
Accounts Payable - Other	(400,371)	(892,992)	(1,857)	(44,052)	(105,603)
AP-State of Texas Court Costs	(358,658)				
AP-State of Texas Other Liab	(46,044)	(671)	(35)	(2)	(10)
AP-Governmental Entities	(995)				
AP-Payroll Liabilities	(5,530,604)	(773,600)	(4,219)	(64,967)	(61,810)
AP Due to Others	(814,179)				
Tax Office Liabilities	(8,917,929)				
Due to Agency Groups	(11,243,460)	(9,751,304)		(191,933)	(60,007)
Non Current Liabilities					(918,989)
	(27,312,241)	(11,418,567)	(6,111)	(300,954)	(1,146,418)
Fund Equity					
Fund Balance	(4,681,300)	(16,661,270)	(177,373)	(1,648,037)	(10,997,769)
Unassigned Fund Balance	(95,611,256)				
	(100,292,556)	(16,661,270)	(177,373)	(1,648,037)	(10,997,769)

Note: The total receivable from Brazoria County Toll Road Authority is \$16,913,508.64. The current presentation of this report only includes the General Fund and Road & Bridge portions.



Statement of Changes in Fund Balance

as of 5/31/2024

Fund	04/30/2024	Month Ending May 31, 2024			05/31/2024
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	129,883,443	5,748,408	(12,406,233)	(407,614)	122,818,004
Fund 10100-General Fund - Construction	225,953	-	-	-	225,953
Fund 10200-Juv Prob Fees	20,862	836	(3,252)	-	18,446
Fund 10300-Unclaimed Juvenile Restitution	11,569	-	-	-	11,569
Fund 10350-Sheriff Special Response Team	17,833	648	-	-	18,481
Fund 10400-Env Health-Retail Food Permits	64,103	11,410	(18,426)	-	57,086
Fund 10500-District Clerk Contingency	800,844	19,814	-	-	820,658
Fund 10600-Fire Training Field	13,465	487	(59)	-	13,892
Fund 10700-Parks Special Events	24,142	1,495	-	-	25,637
Fund 10710-Parks SFA Special Projects	10,170	138	-	-	10,308
Fund 10850-CPS-Donations	28,570	2,795	(155)	-	31,209
Total General Fund Group	131,100,952	5,786,032	(12,428,126)	(407,614)	124,051,244
Fund 20000-Road and Bridge Non-Construct	43,839,837	875,068	(2,577,221)	(49,866)	42,087,818
Fund 20500-Road and Bridge Construction	(4,250,327)	2	(1,637,863)	-	(5,888,188)
Total Road and Bridge Funds	39,589,510	875,070	(4,215,084)	(49,866)	36,199,630
Fund 39800-Law Library	176,769	28,836	(39,239)	-	166,365
Fund 39900-Mosquito Control District	2,109,789	48,390	(390,604)	-	1,767,575
Total Special Revenue Funds	2,286,558	77,225	(429,842)	-	1,933,940
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,117,533	30,415	-	-	1,147,948
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	218,133	20,203	-	-	238,336
Fund 42100-2018 Cert of Oblig-I,S	555,079	24,363	-	-	579,442
Fund 42200-2021 CO-Courthouse Campus I,S	3,425,805	140,159	-	-	3,565,965
Fund 44000-Toll Road-SH288-I&S	(92,603,669)	1,621	-	232,000	(92,370,048)
Fund 45000-Road Bonds-Mobility-I,S	3,360,285	112,989	-	-	3,473,274
Total Debt Service Funds	(83,926,833)	329,750	-	232,000	(83,365,083)
Fund 60500-Airport Operating	11,075,900	364,064	(354,257)	(963)	11,084,744
Total Enterprise Funds	11,075,900	364,064	(354,257)	(963)	11,084,744
Report Total	100,126,086	7,432,141	(17,427,309)	(226,443)	89,904,475

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



Transfers for Year 2024

as of 5/31/2024

Fund Group	Transfers In	Transfers Out
Capital Projects - Other		
Cert of Obligation - CM	-	-
Enterprise Funds		
Airport Fund	-	2,621
General Fund Group		
General Fund	29,157	1,538,767
Restricted Funds	115,000	-
Road and Bridge Funds		
Road and Bridge	-	49,866
Special Revenue Funds		
Federal Grants	411,943	29,157
Capital Projects	49,866	-
State Grants	14,498	-
Airport State Grants	2,621	-
Local (grants & non-grants)	927,327	-
Law Library	70,000	-
Report Total	1,620,412	1,620,412



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