

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
January 31, 2026

BRAZORIA COUNTY, TEXAS
MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by

BRAZORIA COUNTY AUDITOR

Kaysie Stewart, CPA
County Auditor

BRAZORIA COUNTY, TEXAS
Unaudited Monthly Financial Report

As of
January 31, 2026

TABLE OF CONTENTS

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

BUDGET STATUS

Charts:

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

FINANCIAL STATEMENTS

Balance Sheets (<i>Local Govt Code §114.023(b)(2) and §114.025(a)(2) and (a)(3)</i>)	
❖ Selected Funds	19
Statement of Changes in Fund Balance (<i>Local Govt Code §114.023(b)(3) and §114.025(a)(2)</i>)	
❖ Selected Funds	20

SCHEDULES

Transfers – all funds (<i>Local Govt Code §114.023(b)(5)</i>)	22
Debt Service Schedule (<i>Local Govt Code §114.023(b)(6)</i>)	23

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

February 24, 2026

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

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Brazoria County, Texas as of and for the four months ended January 31, 2026, is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. These statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles.

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

Current and historical data related to the County's half cent sales tax is provided for your reference. The Schedule of Revenues shows the budgeted amounts versus the year-to-date actual balances. The Schedule of Expenditures included herein shows the adjusted budget, the year-to-date activity, current encumbrance, and the remainder in the budget. Included in the Financial Statements are balance sheets for the General Fund, Road & Bridge Fund, Law Library Fund, Mosquito Control Fund, and Airport Fund. The Statement of Changes in Fund Balance shows balances on hand at the beginning and end of the month for the General Fund, Road & Bridge Fund, Law Library Fund, Mosquito Control Fund, and Airport Fund. The schedule of transfers, when applicable, includes all funds. The Debt Service Payment Schedule is also presented for your reference, for fiscal year 2025. Our intention is for this report to be useful for you, so we welcome your suggestions for the contents of this submission.

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

Respectfully submitted,

Kaysie Stewart

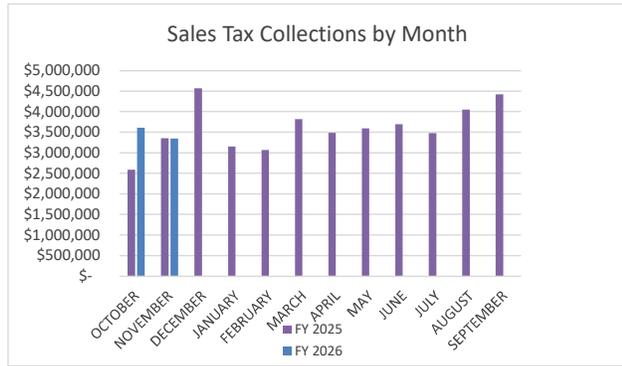
Kaysie Stewart, CPA
Brazoria County Auditor

BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 2026

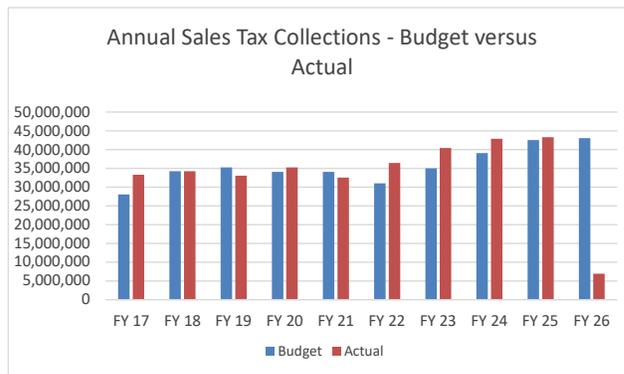
CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2025	FY 2026	DIFF	%
OCTOBER	\$ 2,590,598	\$ 3,606,073	\$ 1,015,475	39.20%
NOVEMBER	\$ 3,352,546	\$ 3,342,253	\$ (10,293)	-0.31%
DECEMBER	\$ 4,567,501		\$ (4,567,501)	-100.00%
JANUARY	\$ 3,154,249		\$ (3,154,249)	-100.00%
FEBRUARY	\$ 3,070,480		\$ (3,070,480)	-100.00%
MARCH	\$ 3,819,082		\$ (3,819,082)	-100.00%
APRIL	\$ 3,485,677		\$ (3,485,677)	-100.00%
MAY	\$ 3,594,018		\$ (3,594,018)	-100.00%
JUNE	\$ 3,690,961		\$ (3,690,961)	-100.00%
JULY	\$ 3,476,058		\$ (3,476,058)	-100.00%
AUGUST	\$ 4,053,271		\$ (4,053,271)	-100.00%
SEPTEMBER	\$ 4,424,008		\$ (4,424,008)	-100.00%
TOTAL	\$ 43,278,449	\$ 6,948,326	\$ (36,330,123)	-961.11%



SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

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



SALES TAX BY FISCAL YEAR

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
Budget	28,000,000	34,250,000	35,250,000	34,000,000	34,000,000	31,000,000	35,000,000	39,000,000	42,500,000	43,000,000
Actual	33,312,092	34,195,142	33,019,705	35,230,141	32,553,987	36,451,230	40,388,928	42,847,705	43,278,459	6,948,326



Aggregate Revenue for Year 2026

10/01/2025 thru 01/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	137,733,382	-	137,733,382	79,357,589	(58,375,793)
Other Constitutional Tax	43,000,000	-	43,000,000	6,948,326	(36,051,674)
Penalty and Interest	730,000	-	730,000	114,805	(615,195)
Licenses and Permits	2,143,800	1,300	2,145,100	493,243	(1,651,857)
Grant Revenue	167,000	-	167,000	37,458	(129,542)
Shared Revenue	680,000	-	680,000	238,927	(441,073)
Fees of Office	6,960,500	340,000	7,300,500	1,426,870	(5,873,630)
Library Revenue Fees	55,075	-	55,075	7,405	(47,670)
Legislative Fees	992,100	-	992,100	345,043	(647,057)
Other Fees	736,350	-	736,350	233,931	(502,419)
Fines and Forfeitures	2,415,000	-	2,415,000	987,682	(1,427,318)
Investment Income	4,500,000	-	4,500,000	1,103,508	(3,396,492)
Sale of Assets	1,000	-	1,000	354	(646)
Contributions	-	-	-	721	721
Miscellaneous Revenue	2,086,000	36,400	2,122,400	710,093	(1,412,307)
Total Fund: 10000	202,200,207	377,700	202,577,907	92,005,954	(110,571,953)
Fund: 10200-Juv Prob Fees					
Other Fees	-	-	-	72	72
Investment Income	400	-	400	83	(317)
Total Fund: 10200	400	-	400	154	(246)
Fund: 10300-Unclaimed Juvenile Restitution					
Fines and Forfeitures	-	-	-	871	871
Total Fund: 10300	-	-	-	871	871
Fund: 10340-Constable 4 Marine Team					
Investment Income	-	-	-	263	263
Total Fund: 10340	-	-	-	263	263
Fund: 10350-Sheriff Special Response Team					
Investment Income	-	-	-	33	33
Transfers	20,000	-	20,000	20,000	-
Total Fund: 10350	20,000	-	20,000	20,033	33
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	109,500	-	109,500	31,720	(77,780)
Transfers	120,000	-	120,000	-	(120,000)
Total Fund: 10400	229,500	-	229,500	31,720	(197,780)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	50	50
Investment Income	30,000	-	30,000	9,711	(20,289)
Total Fund: 10500	30,000	-	30,000	9,761	(20,239)
Fund: 10600-Fire Training Field					
Investment Income	200	-	200	135	(65)
Total Fund: 10600	200	-	200	135	(65)
Fund: 10700-Parks Special Events					



Aggregate Revenue for Year 2026

10/01/2025 thru 01/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Investment Income	500	-	500	268	(232)
Contributions	-	-	-	125	125
Total Fund: 10700	500	-	500	393	(107)
Fund: 10710-Parks SFA Special Projects					
Other Fees	800	-	800	373	(427)
Investment Income	-	-	-	106	106
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	800	-	800	479	(321)
Fund: 10850-CPS-Donations					
Investment Income	800	-	800	479	(321)
Contributions	4,000	-	4,000	4,696	696
Total Fund: 10850	4,800	-	4,800	5,175	375
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	39,471,506	-	39,471,506	23,780,002	(15,691,504)
Penalty and Interest	240,000	-	240,000	42,030	(197,970)
Grant Revenue	80,000	-	80,000	83,877	3,877
Shared Revenue	2,900,000	-	2,900,000	810,710	(2,089,290)
Fees of Office	40,000	-	40,000	46,676	6,676
Road and Bridge Fees	810,000	-	810,000	226,079	(583,921)
Investment Income	1,000,000	-	1,000,000	451,090	(548,910)
Sale of Assets	-	-	-	931	931
Miscellaneous Revenue	500,000	-	500,000	74,107	(425,893)
Total Fund: 20000	45,041,506	-	45,041,506	25,515,501	(19,526,005)
Fund: 20500-Road and Bridge Construction					
Fees of Office	-	-	-	(4)	(4)
Total Fund: 20500	-	-	-	(4)	(4)
Fund: 39800-Law Library					
Legislative Fees	205,000	-	205,000	97,271	(107,729)
Investment Income	8,000	-	8,000	2,782	(5,218)
Miscellaneous Revenue	11,000	-	11,000	4,209	(6,791)
Total Fund: 39800	224,000	-	224,000	104,263	(119,737)
Fund: 39900-Mosquito Control District					
Tax Revenue	3,032,091	-	3,032,091	1,827,585	(1,204,506)
Penalty and Interest	12,500	-	12,500	2,605	(9,895)
Fees of Office	-	-	-	-	-
Investment Income	40,000	-	40,000	8,738	(31,262)
Total Fund: 39900	3,084,591	-	3,084,591	1,838,927	(1,245,664)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	-	-	-	1,403	1,403
Penalty and Interest	7,000	-	7,000	1,206	(5,794)
Investment Income	60,000	-	60,000	14,544	(45,456)
Total Fund: 41000	67,000	-	67,000	17,153	(49,847)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					



Aggregate Revenue for Year 2026

10/01/2025 thru 01/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Tax Revenue	2,052,727	-	2,052,727	1,237,688	(815,039)
Penalty and Interest	13,000	-	13,000	2,223	(10,777)
Investment Income	12,000	-	12,000	2,773	(9,227)
Total Fund: 42000	2,077,727	-	2,077,727	1,242,684	(835,043)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	686,465	-	686,465	414,052	(272,413)
Penalty and Interest	5,000	-	5,000	835	(4,165)
Investment Income	20,000	-	20,000	5,767	(14,233)
Total Fund: 42100	711,465	-	711,465	420,654	(290,811)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	4,320,731	-	4,320,731	2,603,698	(1,717,033)
Penalty and Interest	16,000	-	16,000	3,168	(12,832)
Investment Income	85,000	-	85,000	19,035	(65,965)
Total Fund: 42200	4,421,731	-	4,421,731	2,625,901	(1,795,830)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	186	186
Penalty and Interest	-	-	-	139	139
Total Fund: 44000	-	-	-	325	325
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	3,505,098	-	3,505,098	2,112,498	(1,392,600)
Penalty and Interest	20,000	-	20,000	3,295	(16,705)
Investment Income	118,000	-	118,000	32,829	(85,171)
Total Fund: 45000	3,643,098	-	3,643,098	2,148,622	(1,494,476)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	(1)	(1)
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,212,667	-	3,212,667	966,506	(2,246,161)
Total Fund: 60500	3,212,667	-	3,212,667	966,506	(2,246,161)
Report Total	264,970,192	377,700	265,347,892	126,955,472	(138,392,420)



Budget to Actuals for Year 2026

10/1/2025 thru 1/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	931,446	-	931,446	-	(291,717)	639,729	31%
Operating Expenditures	19,500	-	19,500	(1,703)	(623)	17,174	12%
	950,946	-	950,946	(1,703)	(292,340)	656,903	31%
10100 Comm. South Service Center							
Salaries & Benefits	473,527	-	473,527	-	(160,131)	313,396	34%
Operating Expenditures	10,225	-	10,225	(775)	(1,044)	8,406	18%
	483,752	-	483,752	(775)	(161,175)	321,802	33%
10200 Comm. Central Service Center							
Salaries & Benefits	493,784	-	493,784	-	(166,881)	326,903	34%
Operating Expenditures	7,600	-	7,600	-	-	7,600	0%
	501,384	-	501,384	-	(166,881)	334,503	33%
10300 Comm. North Service Center							
Salaries & Benefits	510,012	-	510,012	-	(165,309)	344,703	32%
Operating Expenditures	10,672	-	10,672	(1,325)	(653)	8,694	19%
	520,684	-	520,684	(1,325)	(165,962)	353,397	32%
10400 Comm. West Service Center							
Salaries & Benefits	523,018	-	523,018	-	(179,340)	343,678	34%
Operating Expenditures	8,450	-	8,450	(446)	(983)	7,020	17%
	531,468	-	531,468	(446)	(180,324)	350,698	34%
12000 County Clerk							
Salaries & Benefits	3,462,688	-	3,462,688	-	(1,125,400)	2,337,288	33%
Operating Expenditures	42,550	-	42,550	(16,850)	(7,663)	18,037	58%
	3,505,238	-	3,505,238	(16,850)	(1,133,063)	2,355,325	33%
13000 Veteran's Service							
Salaries & Benefits	267,904	-	267,904	-	(93,119)	174,785	35%
Operating Expenditures	2,650	-	2,650	(696)	(496)	1,458	45%
	270,554	-	270,554	(696)	(93,615)	176,243	35%
14000 Emergency Management							
Salaries & Benefits	832,194	-	832,194	-	(173,653)	658,541	21%
Operating Expenditures	24,699	-	24,699	(7,191)	(2,716)	14,793	40%
	856,893	-	856,893	(7,191)	(176,369)	673,334	21%
14900 Non-Departmental							
Operating Expenditures	8,144,000	-	8,144,000	(87,208)	(874,304)	7,182,488	12%
Capital	-	-	-	36,861	(36,861)	-	0%
	8,144,000	-	8,144,000	(50,347)	(911,165)	7,182,488	12%
15001 County Court at Law 1							
Salaries & Benefits	576,367	-	576,367	-	(190,059)	386,308	33%
Operating Expenditures	302,725	-	302,725	(509)	(117,985)	184,232	39%
	879,092	-	879,092	(509)	(308,044)	570,539	35%
15002 County Court at Law 2							
Salaries & Benefits	540,301	-	540,301	-	(178,338)	361,963	33%
Operating Expenditures	374,080	-	374,080	(685)	(110,610)	262,785	30%
	914,381	-	914,381	(685)	(288,948)	624,748	32%
15003 County Court at Law 3							
Salaries & Benefits	597,607	-	597,607	-	(196,676)	400,931	33%
Operating Expenditures	302,700	-	302,700	(1,726)	(140,679)	160,295	47%
	900,307	-	900,307	(1,726)	(337,355)	561,226	38%
15004 County Court at Law 4							
Salaries & Benefits	613,015	-	613,015	-	(201,676)	411,339	33%



Budget to Actuals for Year 2026

10/1/2025 thru 1/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	363,100	1,800	364,900	(1,742)	(100,620)	262,538	28%
Capital	-	5,300	5,300	(5,271)	-	29	99%
	976,115	7,100	983,215	(7,013)	(302,296)	673,906	31%
15900 Probate Court Investigations							
Salaries & Benefits	208,868	-	208,868	-	(70,792)	138,076	34%
Operating Expenditures	3,837	-	3,837	(600)	(487)	2,750	28%
	212,705	-	212,705	(600)	(71,279)	140,826	34%
16000 District Courts							
Salaries & Benefits	1,008,527	-	1,008,527	-	(353,921)	654,606	35%
Operating Expenditures	118,450	-	118,450	(7,108)	(34,614)	76,728	35%
	1,126,977	-	1,126,977	(7,108)	(388,535)	731,333	35%
16149 District Court-149th							
Salaries & Benefits	326,011	-	326,011	-	(110,016)	215,995	34%
Operating Expenditures	675,525	-	675,525	-	(247,839)	427,686	37%
	1,001,536	-	1,001,536	-	(357,856)	643,680	36%
16239 District Court-239th							
Salaries & Benefits	329,357	-	329,357	-	(110,535)	218,822	34%
Operating Expenditures	760,000	-	760,000	-	(216,100)	543,900	28%
	1,089,357	-	1,089,357	-	(326,635)	762,722	30%
16300 District Court-300th							
Salaries & Benefits	341,707	-	341,707	-	(115,141)	226,566	34%
Operating Expenditures	622,500	-	622,500	-	(261,422)	361,078	42%
Transfers	450,000	-	450,000	-	-	450,000	0%
	1,414,207	-	1,414,207	-	(376,564)	1,037,643	27%
16412 District Court-412th							
Salaries & Benefits	339,714	-	339,714	-	(114,494)	225,220	34%
Operating Expenditures	980,000	-	980,000	-	(271,748)	708,252	28%
	1,319,714	-	1,319,714	-	(386,242)	933,472	29%
16461 District Court-461st							
Salaries & Benefits	324,873	-	324,873	-	(109,634)	215,239	34%
Operating Expenditures	470,000	-	470,000	-	(200,410)	269,590	43%
	794,873	-	794,873	-	(310,044)	484,829	39%
17000 District Clerk							
Salaries & Benefits	3,530,078	-	3,530,078	-	(1,164,979)	2,365,099	33%
Operating Expenditures	62,185	-	62,185	(15,603)	(7,854)	38,728	38%
	3,592,263	-	3,592,263	(15,603)	(1,172,833)	2,403,827	33%
18110 Justice of the Peace 1,1							
Salaries & Benefits	696,767	-	696,767	-	(234,396)	462,371	34%
Operating Expenditures	12,583	-	12,583	(3,456)	(3,706)	5,420	57%
	709,350	-	709,350	(3,456)	(238,102)	467,792	34%
18120 Justice of the Peace 1,2							
Salaries & Benefits	650,756	-	650,756	-	(223,948)	426,808	34%
Operating Expenditures	147,175	-	147,175	(51,948)	(34,083)	61,144	58%
	797,931	-	797,931	(51,948)	(258,031)	487,952	39%
18210 Justice of the Peace 2,1							
Salaries & Benefits	640,936	-	640,936	-	(220,370)	420,566	34%
Operating Expenditures	10,145	-	10,145	(803)	(1,832)	7,511	26%
	651,081	-	651,081	(803)	(222,202)	428,077	34%
18220 Justice of the Peace 2,2							
Salaries & Benefits	657,883	-	657,883	-	(222,543)	435,340	34%



Budget to Actuals for Year 2026

10/1/2025 thru 1/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	9,275	-	9,275	(2,673)	(1,405)	5,197	44%
	667,158	-	667,158	(2,673)	(223,948)	440,537	34%
18310 Justice of the Peace 3,1							
Salaries & Benefits	575,415	-	575,415	-	(173,442)	401,973	30%
Operating Expenditures	118,220	-	118,220	(33,769)	(3,545)	80,906	32%
	693,635	-	693,635	(33,769)	(176,987)	482,879	30%
18320 Justice of the Peace 3,2							
Salaries & Benefits	550,677	-	550,677	-	(185,890)	364,787	34%
Operating Expenditures	9,400	-	9,400	(1,610)	(5,940)	1,850	80%
	560,077	-	560,077	(1,610)	(191,830)	366,637	35%
18410 Justice of the Peace 4,1							
Salaries & Benefits	654,136	-	654,136	-	(215,656)	438,480	33%
Operating Expenditures	10,550	-	10,550	(2,927)	(3,725)	3,898	63%
	664,686	-	664,686	(2,927)	(219,381)	442,378	33%
18420 Justice of the Peace 4,2							
Salaries & Benefits	742,854	-	742,854	-	(239,626)	503,228	32%
Operating Expenditures	25,085	5,600	30,685	(5,653)	(11,873)	13,158	57%
	767,939	5,600	773,539	(5,653)	(251,500)	516,386	33%
19000 Judicial Miscellaneous							
Salaries & Benefits	504,710	(113,384)	391,326	-	(139,399)	251,927	36%
Operating Expenditures	1,824,750	(3,000)	1,821,750	(427,668)	(340,659)	1,053,424	42%
Transfers	40,000	-	40,000	-	(6,599)	33,401	16%
	2,369,460	(116,384)	2,253,076	(427,668)	(486,656)	1,338,752	41%
19005 Language Access							
Salaries & Benefits	-	113,384	113,384	-	-	113,384	0%
Operating Expenditures	-	3,000	3,000	(500)	(1,228)	1,272	58%
	-	116,384	116,384	(500)	(1,228)	114,656	1%
19100 Indigent Defense							
Salaries & Benefits	268,139	-	268,139	-	(90,853)	177,286	34%
Operating Expenditures	4,971	-	4,971	(2,060)	(2,340)	571	89%
	273,110	-	273,110	(2,060)	(93,193)	177,857	35%
19200 Bail Bond Board							
Salaries & Benefits	161,787	-	161,787	-	(54,459)	107,328	34%
Operating Expenditures	3,050	-	3,050	-	(182)	2,868	6%
	164,837	-	164,837	-	(54,642)	110,195	33%
19300 District Attorney							
Salaries & Benefits	12,434,461	-	12,434,461	-	(4,112,528)	8,321,933	33%
Operating Expenditures	200,691	-	200,691	(64,371)	(41,881)	94,439	53%
Capital	165,000	-	165,000	(112,600)	-	52,400	68%
Transfers	478,000	-	478,000	-	(4,071)	473,929	1%
	13,278,152	-	13,278,152	(176,971)	(4,158,481)	8,942,701	33%
19900 Law Library							
Transfers	70,000	-	70,000	-	-	70,000	0%
	70,000	-	70,000	-	-	70,000	0%
20100 County Auditor							
Salaries & Benefits	2,392,710	-	2,392,710	-	(809,153)	1,583,557	34%
Operating Expenditures	20,000	-	20,000	805	(6,255)	14,550	27%
	2,412,710	-	2,412,710	805	(815,408)	1,598,107	34%
20200 Purchasing							
Salaries & Benefits	902,255	-	902,255	-	(303,148)	599,107	34%



Budget to Actuals for Year 2026

10/1/2025 thru 1/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	30,849	-	30,849	(7,886)	(11,966)	10,997	64%
	933,104	-	933,104	(7,886)	(315,114)	610,104	35%
20300 County Treasurer							
Salaries & Benefits	450,538	-	450,538	-	(152,681)	297,857	34%
Operating Expenditures	72,850	-	72,850	(41,313)	(19,784)	11,752	84%
	523,388	-	523,388	(41,313)	(172,466)	309,609	41%
20400 Human Resources							
Salaries & Benefits	1,136,915	-	1,136,915	-	(362,292)	774,623	32%
Operating Expenditures	179,615	-	179,615	(74,201)	(45,581)	59,833	67%
	1,316,530	-	1,316,530	(74,201)	(407,872)	834,456	37%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,711,613	-	4,711,613	-	(1,568,065)	3,143,548	33%
Operating Expenditures	199,268	-	199,268	(44,716)	(78,555)	75,997	62%
	4,910,881	-	4,910,881	(44,716)	(1,646,620)	3,219,544	34%
22000 Information Systems							
Salaries & Benefits	4,091,858	-	4,091,858	-	(1,364,909)	2,726,949	33%
Operating Expenditures	9,489,145	-	9,489,145	(598,216)	(3,700,213)	5,190,716	45%
Debt Services	347,000	-	347,000	-	-	347,000	0%
Capital	280,200	-	280,200	(12,506)	(16,982)	250,712	11%
Transfers	30,000	-	30,000	-	(6,668)	23,332	22%
	14,238,203	-	14,238,203	(610,723)	(5,088,772)	8,538,708	40%
23000 Appraisal District Assessment							
Operating Expenditures	1,443,899	-	1,443,899	-	(668,687)	775,212	46%
	1,443,899	-	1,443,899	-	(668,687)	775,212	46%
24000 Elections							
Salaries & Benefits	1,002,508	-	1,002,508	-	(338,210)	664,298	34%
Operating Expenditures	659,750	-	659,750	(64,972)	(21,286)	573,492	13%
Capital	95,900	-	95,900	-	(61,309)	34,591	64%
Transfers	-	-	-	-	-	-	0%
	1,758,158	-	1,758,158	(64,972)	(420,805)	1,272,381	28%
25000 Facilities Management							
Salaries & Benefits	2,586,465	-	2,586,465	-	(833,108)	1,753,357	32%
Operating Expenditures	4,699,400	-	4,699,400	(1,109,459)	(1,167,517)	2,422,423	48%
Capital	525,000	-	525,000	274,590	(454,331)	345,259	34%
	7,810,865	-	7,810,865	(834,869)	(2,454,956)	4,521,040	42%
26000 Property Insurance							
Operating Expenditures	2,450,000	-	2,450,000	-	(26,157)	2,423,843	1%
	2,450,000	-	2,450,000	-	(26,157)	2,423,843	1%
30000 County Sheriff							
Salaries & Benefits	26,615,476	(112,950)	26,502,526	-	(9,411,753)	17,090,773	36%
Operating Expenditures	4,391,061	-	4,391,061	(832,630)	(886,830)	2,671,601	39%
Capital	1,753,000	-	1,753,000	(644,029)	(991,306)	117,665	93%
Transfers	150,000	-	150,000	-	(29,953)	120,047	20%
	32,909,537	(112,950)	32,796,587	(1,476,659)	(11,319,842)	20,000,086	39%
30100 Animal Control							
Salaries & Benefits	675,584	-	675,584	-	(207,897)	467,687	31%
Operating Expenditures	102,700	-	102,700	(22,895)	(11,925)	67,880	34%
Capital	52,000	-	52,000	-	(44,070)	7,930	85%
	830,284	-	830,284	(22,895)	(263,891)	543,497	35%



Budget to Actuals for Year 2026

10/1/2025 thru 1/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
30200 Crime Lab							
Salaries & Benefits	864,889	-	864,889	-	(290,008)	574,881	34%
Operating Expenditures	276,200	-	276,200	(71,176)	(71,923)	133,101	52%
Capital	59,000	-	59,000	-	-	59,000	0%
	1,200,089	-	1,200,089	(71,176)	(361,931)	766,982	36%
30351 Drone Team							
Operating Expenditures	15,000	-	15,000	(2,809)	(953)	11,238	25%
	15,000	-	15,000	(2,809)	(953)	11,238	25%
30352 Marine Team							
Operating Expenditures	15,000	-	15,000	(6,952)	(1,965)	6,083	59%
	15,000	-	15,000	(6,952)	(1,965)	6,083	59%
30353 Dive Team							
Operating Expenditures	15,000	-	15,000	(6,361)	(421)	8,219	45%
	15,000	-	15,000	(6,361)	(421)	8,219	45%
30354 Honor Guard							
Operating Expenditures	7,500	-	7,500	-	-	7,500	0%
	7,500	-	7,500	-	-	7,500	0%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	249,069	-	249,069	-	(83,821)	165,248	34%
Operating Expenditures	250	-	250	(185)	-	65	74%
	249,319	-	249,319	(185)	(83,821)	165,314	34%
32100 Constable-Precinct 1							
Salaries & Benefits	1,534,270	-	1,534,270	-	(533,624)	1,000,646	35%
Operating Expenditures	393,249	-	393,249	(121,004)	(62,346)	209,898	47%
Capital	115,333	-	115,333	-	(114,946)	387	100%
	2,042,852	-	2,042,852	(121,004)	(710,916)	1,210,931	41%
32200 Constable-Precinct 2							
Salaries & Benefits	1,151,660	-	1,151,660	-	(377,122)	774,538	33%
Operating Expenditures	198,944	-	198,944	(16,483)	(32,152)	150,309	24%
Capital	53,800	-	53,800	-	(56,937)	(3,137)	106%
	1,404,404	-	1,404,404	(16,483)	(466,211)	921,710	34%
32300 Constable-Precinct 3							
Salaries & Benefits	1,262,541	-	1,262,541	-	(448,468)	814,073	36%
Operating Expenditures	201,912	-	201,912	(2,194)	(67,976)	131,742	35%
	1,464,453	-	1,464,453	(2,194)	(516,444)	945,814	35%
32400 Constable-Precinct 4							
Salaries & Benefits	2,163,322	-	2,163,322	-	(722,627)	1,440,695	33%
Operating Expenditures	223,197	-	223,197	(101,831)	(51,444)	69,922	69%
Capital	112,000	-	112,000	183	(166,213)	(54,030)	148%
	2,498,519	-	2,498,519	(101,649)	(940,284)	1,456,587	42%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	70,394	-	70,394	-	(28,239)	42,155	40%
Operating Expenditures	67,590	-	67,590	(9,905)	(12,970)	44,715	34%
	137,984	-	137,984	(9,905)	(41,209)	86,870	37%
34000 Ambulance EMS							
Operating Expenditures	96,000	-	96,000	-	(96,000)	-	100%
	96,000	-	96,000	-	(96,000)	-	100%
34100 Fire Protection							
Salaries & Benefits	71,542	-	71,542	-	(24,329)	47,213	34%
Operating Expenditures	546,799	-	546,799	-	(525,000)	21,799	96%
	618,341	-	618,341	-	(549,329)	69,012	89%



Budget to Actuals for Year 2026

10/1/2025 thru 1/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
35000 Detention Center							
Salaries & Benefits	17,384,872	29,750	17,414,622	-	(5,995,113)	11,419,509	34%
Operating Expenditures	9,355,350	-	9,355,350	(1,893,909)	(2,616,095)	4,845,346	48%
Capital	58,000	-	58,000	24,405	(71,808)	10,596	82%
	26,798,222	29,750	26,827,972	(1,869,504)	(8,683,016)	16,275,452	39%
36000 Juvenile Probation							
Salaries & Benefits	9,112,819	-	9,112,819	-	(2,871,296)	6,241,523	32%
Operating Expenditures	1,607,150	-	1,607,150	(440,351)	(470,554)	696,245	57%
Capital	40,815	-	40,815	-	-	40,815	0%
Transfers	610,000	-	610,000	-	(38,228)	571,772	6%
	11,370,784	-	11,370,784	(440,351)	(3,380,078)	7,550,355	34%
40000 Adult Probation							
Operating Expenditures	890,890	-	890,890	(13,979)	(88,058)	788,853	11%
Transfers	92,000	-	92,000	-	-	92,000	0%
	982,890	-	982,890	(13,979)	(88,058)	880,853	10%
45000 Health							
Salaries & Benefits	1,440,163	(65,358)	1,374,805	-	(448,460)	926,345	33%
Operating Expenditures	66,226	113,380	179,606	(61,459)	(66,874)	51,273	71%
Transfers	10,000	-	10,000	-	(284)	9,716	3%
	1,516,389	48,022	1,564,411	(61,459)	(515,618)	987,334	37%
45200 Indigent Health Care							
Salaries & Benefits	206,474	-	206,474	-	(74,885)	131,589	36%
Operating Expenditures	2,073,175	-	2,073,175	(135,761)	(197,742)	1,739,672	16%
	2,279,649	-	2,279,649	(135,761)	(272,627)	1,871,260	18%
45300 Water Lab							
Salaries & Benefits	251,542	-	251,542	-	(64,293)	187,249	26%
Operating Expenditures	65,100	-	65,100	(10,324)	(24,068)	30,708	53%
	316,642	-	316,642	(10,324)	(88,361)	217,958	31%
46000 Children Protective Services							
Operating Expenditures	95,600	-	95,600	(10,371)	(31,098)	54,132	43%
Transfers	45,000	-	45,000	-	-	45,000	0%
	140,600	-	140,600	(10,371)	(31,098)	99,132	29%
47000 Environmental Health							
Salaries & Benefits	1,517,248	-	1,517,248	-	(494,886)	1,022,362	33%
Operating Expenditures	82,095	-	82,095	(6,038)	(11,134)	64,923	21%
Transfers	120,000	-	120,000	-	(120,000)	-	100%
	1,719,343	-	1,719,343	(6,038)	(626,020)	1,087,285	37%
49000 County Welfare							
Salaries & Benefits	63,384	-	63,384	-	(26,345)	37,039	42%
Operating Expenditures	11,900	-	11,900	(856)	(301)	10,743	10%
	75,284	-	75,284	(856)	(26,646)	47,782	37%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	(134,400)	134,400	50%
	268,800	-	268,800	-	(134,400)	134,400	50%
51000 Actions							
Operating Expenditures	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
52000 Helpline							
Operating Expenditures	20,000	-	20,000	-	(20,000)	-	100%
	20,000	-	20,000	-	(20,000)	-	100%



Budget to Actuals for Year 2026

10/1/2025 thru 1/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
53000 Marine Protection Service							
Operating Expenditures	12,000	-	12,000	-	(12,000)	-	100%
	12,000	-	12,000	-	(12,000)	-	100%
55000 Library Administration							
Salaries & Benefits	7,477,702	-	7,477,702	-	(2,488,844)	4,988,858	33%
Operating Expenditures	1,551,600	15,000	1,566,600	(400,313)	(605,832)	560,455	64%
	9,029,302	15,000	9,044,302	(400,313)	(3,094,676)	5,549,313	39%
56000 Parks							
Salaries & Benefits	4,182,570	-	4,182,570	-	(1,430,222)	2,752,348	34%
Operating Expenditures	866,150	-	866,150	(228,171)	(358,156)	279,824	68%
Capital	1,237,775	-	1,237,775	(95,287)	(90,203)	1,052,285	15%
Transfers	1,133,218	-	1,133,218	-	(9,618)	1,123,600	1%
	7,419,713	-	7,419,713	(323,458)	(1,888,198)	5,208,057	30%
57000 Fairgrounds							
Salaries & Benefits	80,677	-	80,677	-	(27,285)	53,392	34%
Operating Expenditures	320,128	-	320,128	(33,943)	(88,856)	197,330	38%
Capital	158,550	-	158,550	(8,751)	(125,787)	24,012	85%
	559,355	-	559,355	(42,693)	(241,928)	274,734	51%
58000 Museum							
Salaries & Benefits	683,301	-	683,301	-	(227,208)	456,093	33%
Operating Expenditures	53,772	-	53,772	(37,306)	(2,694)	13,773	74%
Capital	197,114	-	197,114	-	-	197,114	0%
	934,187	-	934,187	(37,306)	(229,902)	666,979	29%
60000 Agriculture Extension							
Salaries & Benefits	584,145	(20,022)	564,123	-	(187,419)	376,704	33%
Operating Expenditures	41,725	-	41,725	(5,287)	(8,175)	28,263	32%
	625,870	(20,022)	605,848	(5,287)	(195,594)	404,967	33%
65000 Flood Plain Administrator							
Salaries & Benefits	325,263	-	325,263	-	(110,618)	214,645	34%
Operating Expenditures	9,017	-	9,017	(982)	(3,553)	4,483	50%
	334,280	-	334,280	(982)	(114,170)	219,128	34%
Total Fund: 10000	197,429,192	(27,500)	197,401,692	(7,697,446)	(61,566,166)	128,138,081	35%
Fund: 10100-General Fund - Construction							
56000 Parks							
Capital	-	-	-	16,984	(16,984)	-	0%
	-	-	-	16,984	(16,984)	-	0%
57000 Fairgrounds							
Operating Expenditures	-	-	-	6,550	(6,550)	-	0%
Capital	-	-	-	240,290	(240,290)	-	0%
	-	-	-	246,840	(246,840)	-	0%
Total Fund: 10100	-	-	-	263,824	(263,824)	-	0%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	2,000	-	2,000	-	-	2,000	0%
	2,000	-	2,000	-	-	2,000	0%
Total Fund: 10200	2,000	-	2,000	-	-	2,000	0%
Fund: 10340-Constable 4 Marine Team							



Budget to Actuals for Year 2026

10/1/2025 thru 1/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
32400 Constable-Precinct 4							
Capital	-	-	-	54,280	(54,280)	-	0%
	-	-	-	54,280	(54,280)	-	0%
Total Fund: 10340	-	-	-	54,280	(54,280)	-	0%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	20,000	-	20,000	9,482	(9,880)	19,602	2%
	20,000	-	20,000	9,482	(9,880)	19,602	2%
Total Fund: 10350	20,000	-	20,000	9,482	(9,880)	19,602	2%
Fund: 10351-Sheriff Drone Team							
30000 County Sheriff							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
Total Fund: 10351	-	-	-	-	-	-	0%
Fund: 10352-Sheriff Marine Team							
30000 County Sheriff							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
Total Fund: 10352	-	-	-	-	-	-	0%
Fund: 10353-Sheriff Dive Team							
30000 County Sheriff							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
Total Fund: 10353	-	-	-	-	-	-	0%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	219,866	-	219,866	-	(74,680)	145,186	34%
	219,866	-	219,866	-	(74,680)	145,186	34%
Total Fund: 10400	219,866	-	219,866	-	(74,680)	145,186	34%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	1,000	-	1,000	-	(284)	716	28%
	1,000	-	1,000	-	(284)	716	28%
Total Fund: 10600	1,000	-	1,000	-	(284)	716	28%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	2,000	-	2,000	(791)	(209)	1,000	50%
	2,000	-	2,000	(791)	(209)	1,000	50%
Total Fund: 10700	2,000	-	2,000	(791)	(209)	1,000	50%
Fund: 10710-Parks SFA Special Projects							
56020 Parks-SFA Munson Historical							
Operating Expenditures	1,000	-	1,000	-	-	1,000	0%
	1,000	-	1,000	-	-	1,000	0%



Budget to Actuals for Year 2026

10/1/2025 thru 1/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Total Fund: 10710	1,000	-	1,000	-	-	1,000	0%
Fund: 10850-CPS-Donations							
46000 Children Protective Services							
Operating Expenditures	20,900	-	20,900	(441)	(885)	19,574	6%
	20,900	-	20,900	(441)	(885)	19,574	6%
Total Fund: 10850	20,900	-	20,900	(441)	(885)	19,574	6%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	15,000	-	15,000	(300)	(2,307)	12,393	17%
	15,000	-	15,000	(300)	(2,307)	12,393	17%
71000 RB South Service Center							
Salaries & Benefits	3,781,438	(168,000)	3,613,438	-	(1,174,568)	2,438,870	33%
Operating Expenditures	1,471,250	135,000	1,606,250	(606,757)	(732,624)	266,869	83%
Capital	788,966	-	788,966	(198,220)	(579,765)	10,981	99%
	6,041,654	(33,000)	6,008,654	(804,977)	(2,486,957)	2,716,720	55%
72000 RB Central Service Center							
Salaries & Benefits	3,735,698	(438,000)	3,297,698	-	(1,091,310)	2,206,388	33%
Operating Expenditures	1,455,000	323,000	1,778,000	(664,275)	(651,666)	462,060	74%
Capital	800,000	-	800,000	(73,047)	(717,527)	9,426	99%
	5,990,698	(115,000)	5,875,698	(737,322)	(2,460,502)	2,677,874	54%
73000 RB North Service Center							
Salaries & Benefits	3,660,236	(195,000)	3,465,236	-	(1,199,161)	2,266,075	35%
Operating Expenditures	1,526,092	75,000	1,601,092	(456,074)	(516,925)	628,093	61%
Capital	733,908	-	733,908	(259,206)	-	474,702	35%
	5,920,236	(120,000)	5,800,236	(715,280)	(1,716,086)	3,368,870	42%
74000 RB West Service Center							
Salaries & Benefits	3,879,411	(390,000)	3,489,411	-	(1,084,831)	2,404,580	31%
Operating Expenditures	1,460,000	200,000	1,660,000	(589,795)	(296,966)	773,239	53%
Capital	800,472	-	800,472	(267,301)	(510,923)	22,247	97%
	6,139,883	(190,000)	5,949,883	(857,096)	(1,892,720)	3,200,066	46%
75000 Engineer's Office							
Salaries & Benefits	2,457,144	-	2,457,144	-	(768,560)	1,688,584	31%
Operating Expenditures	784,000	1,229,434	2,013,434	(209,886)	(569,663)	1,233,885	39%
Capital	267,000	37,566	304,566	(133,571)	(106,591)	64,404	79%
Transfers	2,542,189	-	2,542,189	-	-	2,542,189	0%
	6,050,333	1,267,000	7,317,333	(343,457)	(1,444,814)	5,529,061	24%
Total Fund: 20000	30,157,804	809,000	30,966,804	(3,458,434)	(10,003,386)	17,504,984	43%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	168,000	168,000	-	(61,554)	106,446	37%
Operating Expenditures	2,000,000	-	2,000,000	(65,966)	(138,694)	1,795,340	10%
	2,000,000	168,000	2,168,000	(65,966)	(200,248)	1,901,786	12%
72000 RB Central Service Center							
Salaries & Benefits	-	438,000	438,000	-	(12,034)	425,966	3%
Operating Expenditures	2,000,000	-	2,000,000	(202,950)	(32,430)	1,764,620	12%
	2,000,000	438,000	2,438,000	(202,950)	(44,464)	2,190,586	10%
73000 RB North Service Center							
Salaries & Benefits	-	195,000	195,000	-	(44,982)	150,018	23%



Budget to Actuals for Year 2026

10/1/2025 thru 1/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	2,000,000	-	2,000,000	(321,351)	(20,554)	1,658,095	17%
	2,000,000	195,000	2,195,000	(321,351)	(65,536)	1,808,113	18%
74000 RB West Service Center							
Salaries & Benefits	-	390,000	390,000	-	(162,973)	227,027	42%
Operating Expenditures	2,000,000	-	2,000,000	(670,824)	(518,504)	810,672	59%
	2,000,000	390,000	2,390,000	(670,824)	(681,476)	1,037,699	57%
75000 Engineer's Office							
Operating Expenditures	750,000	119,270	869,270	(54,579)	(64,691)	750,000	14%
Capital	7,591,000	(2,119,270)	5,471,730	820,198	(1,112,399)	5,179,529	5%
	8,341,000	(2,000,000)	6,341,000	765,619	(1,177,090)	5,929,529	6%
Total Fund: 20500	16,341,000	(809,000)	15,532,000	(495,472)	(2,168,814)	12,867,714	17%
Fund: 39800-Law Library							
19900 Law Library							
Salaries & Benefits	90,718	-	90,718	-	(30,762)	59,956	34%
Operating Expenditures	325,550	-	325,550	(60,163)	(86,915)	178,471	45%
	416,268	-	416,268	(60,163)	(117,677)	238,427	43%
22000 Information Systems							
Operating Expenditures	6,000	-	6,000	(4,000)	(2,000)	-	100%
	6,000	-	6,000	(4,000)	(2,000)	-	100%
Total Fund: 39800	422,268	-	422,268	(64,163)	(119,677)	238,427	44%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	2,000	11,000	13,000	(3,932)	(2,706)	6,362	51%
	2,000	11,000	13,000	(3,932)	(2,706)	6,362	51%
49900 Mosquito Control							
Salaries & Benefits	1,449,123	-	1,449,123	-	(428,910)	1,020,213	30%
Operating Expenditures	1,510,150	-	1,510,150	(60,944)	(321,640)	1,127,566	25%
Capital	85,705	-	85,705	(77,460)	-	8,245	90%
	3,044,978	-	3,044,978	(138,404)	(750,549)	2,156,024	29%
Total Fund: 39900	3,046,978	11,000	3,057,978	(142,336)	(753,255)	2,162,387	29%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	37,600	(22,000)	15,600	(927)	(3,649)	11,024	29%
	37,600	(22,000)	15,600	(927)	(3,649)	11,024	29%
90000 Airport							
Salaries & Benefits	1,273,348	-	1,273,348	-	(437,100)	836,248	34%
Operating Expenditures	2,285,105	22,000	2,307,105	(271,729)	(569,503)	1,465,873	36%
Capital	1,445,005	-	1,445,005	-	-	1,445,005	0%
Transfers	41,000	-	41,000	-	-	41,000	0%
	5,044,458	22,000	5,066,458	(271,729)	(1,006,603)	3,788,126	25%
Total Fund: 60500	5,082,058	-	5,082,058	(272,656)	(1,010,252)	3,799,150	25%
Report Total	252,746,066	(16,500)	252,729,566	(11,804,153)	(76,025,593)	164,899,821	35%



Balance Sheet for Year 2026

as of 1/31/2026

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

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	35,161,921	17,810,678	(140,897)	1,516,286	(2,412,235)
Cash on Hand	35,130	100	200		100
Investments	168,217,578	36,828,755	138,675	454,909	
Accounts Receivable	71,451,411	22,756,367	244	1,644,438	104,578
Inventory	11,320	690,650		565,139	94,526
Prepaid	4,029,210	(14,996)	(28)	(1,363)	14,127
Amt Provided/Gen LT Debt					2,141,320
Non-current Assets	12,019,956				
Capital Assets					11,537,363
	290,926,526	78,071,553	(1,806)	4,179,408	11,479,779
Liabilities					
Accounts Payable - Other	(686,057)	(294,974)		(1,531)	(7,608)
AP-State of Texas Court Costs	(221,829)				
AP-State of Texas Other Liab	(115,003)	(671)	(35)	(2)	(5)
AP-Governmental Entities	(463)				
AP-Payroll Liabilities	(5,112,708)	(662,830)	(3,485)	(50,419)	(50,889)
AP Due to Others	(463,570)				
Tax Office Liabilities	(128,782,963)				
Due to Agency Groups	(72,754,356)	(27,023,709)		(1,641,496)	(70,502)
Non Current Liabilities					(837,006)
	(208,136,950)	(27,982,184)	(3,520)	(1,693,447)	(966,010)
Fund Equity					
Fund Balance	(4,569,321)	(36,750,210)	(10,089)	(1,400,289)	(8,836,717)
Unassigned Fund Balance	(47,873,643)				
	(52,442,963)	(36,750,210)	(10,089)	(1,400,289)	(8,836,717)

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



Statement of Changes in Fund Balance

as of 1/31/2026

Fund	12/31/2025	Month Ending Jan 31, 2026			01/31/2026
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	39,878,804	55,972,362	(13,827,122)	(13,347)	82,010,697
Fund 10100-General Fund - Construction	(18,459)	-	(245,365)	-	(263,824)
Fund 10200-Juv Prob Fees	7,963	32	-	-	7,995
Fund 10300-Unclaimed Juvenile Restitution	12,392	74	-	-	12,466
Fund 10340-Constable 4 Marine Team	1,012	-	-	-	1,012
Fund 10350-Sheriff Special Response Team	16,293	-	-	-	16,293
Fund 10400-Env Health-Retail Food Permits	19,103	9,140	(19,148)	-	9,095
Fund 10500-District Clerk Contingency	891,216	1,001	-	-	892,217
Fund 10600-Fire Training Field	13,825	-	(71)	-	13,754
Fund 10700-Parks Special Events	27,646	-	(209)	-	27,437
Fund 10710-Parks SFA Special Projects	11,073	65	-	-	11,137
Fund 10850-CPS-Donations	50,241	1,056	-	-	51,297
Total General Fund Group	40,911,110	55,983,729	(14,091,916)	(13,347)	82,789,576
Fund 20000-Road and Bridge Non-Construct	39,649,845	15,643,373	(3,035,031)	-	52,258,187
Fund 20500-Road and Bridge Construction	(907,761)	2	(1,261,059)	-	(2,168,818)
Total Road and Bridge Funds	38,742,084	15,643,374	(4,296,090)	-	50,089,369
Fund 39800-Law Library	1,017	22,122	(28,464)	-	(5,325)
Fund 39900-Mosquito Control District	1,435,697	1,167,602	(117,337)	-	2,485,961
Total Special Revenue Funds	1,436,713	1,189,724	(145,802)	-	2,480,636
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,298,517	1,814	-	-	1,300,332
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	554,618	789,541	(600)	-	1,343,559
Fund 42100-2018 Cert of Oblig-I,S	683,999	264,093	-	-	948,092
Fund 42200-2021 CO-Courthouse Campus I,S	2,523,497	1,661,757	-	-	4,185,254
Fund 44000-Toll Road-SH288-I&S	(81,373,858)	4,329	(8,507,652)	396,100	(89,481,080)
Fund 44100-Toll Road-288EXT-I&S	(30,430,784)	2	-	95,000	(30,335,782)
Fund 45000-Road Bonds-Mobility-I,S	3,476,309	1,351,420	(600)	-	4,827,130
Total Debt Service Funds	(103,267,701)	4,072,956	(8,508,852)	491,100	(107,212,496)

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 09/30/2025 and may be found on the balance sheet report contained in this reporting package.



Statement of Changes in Fund Balance

as of 1/31/2026

Fund 60500-Airport Operating	8,777,996	202,624	(187,640)	-	8,792,980
Total Enterprise Funds	8,777,996	202,624	(187,640)	-	8,792,980
Report Total	(13,399,797)	77,092,408	(27,230,299)	477,753	36,940,064

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 09/30/2025 and may be found on the balance sheet report contained in this reporting package.



Transfers for Year 2026

as of 1/31/2026

Fund Group	Transfers In	Transfers Out
General Fund Group		
General Fund	-	47,240
Restricted Funds	20,000	-
Special Revenue Funds		
Federal Grants	13,551	-
State Grants	13,689	-
Report Total	47,240	47,240



Debt Service Payment Schedules

Fiscal Year 2026

Limited Tax Refunding Bonds, Series 2016

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

True Interest Cost: 2.207%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	26,750.00	1,070,000.00		1,096,750.00
Total	26,750.00	1,070,000.00	0.00	1,096,750.00

Unlimited Tax Refunding Bonds, Series 2016

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

True Interest Cost: 2.376%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	52,125.00	1,015,000.00	26,750.00	1,093,875.00
2027	26,750.00	1,070,000.00		1,096,750.00
Total	78,875.00	2,085,000.00	26,750.00	2,190,625.00

Certificates of Obligation, Series 2018

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

True Interest Cost: 3.496%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	145,450.00	370,000.00	136,200.00	651,650.00
2027	136,200.00	390,000.00	126,450.00	652,650.00
2028	126,450.00	410,000.00	116,200.00	652,650.00
2029	116,200.00	430,000.00	105,450.00	651,650.00
2030	105,450.00	455,000.00	94,075.00	654,525.00
2031	94,075.00	475,000.00	82,200.00	651,275.00
2032	82,200.00	500,000.00	69,700.00	651,900.00
2033	69,700.00	525,000.00	59,200.00	653,900.00
2034	59,200.00	545,000.00	48,300.00	652,500.00
2035	48,300.00	570,000.00	36,900.00	655,200.00
2036	36,900.00	590,000.00	25,100.00	652,000.00
2037	25,100.00	615,000.00	12,800.00	652,900.00
2038	12,800.00	640,000.00		652,800.00
Total	1,058,025.00	6,515,000.00	912,575.00	8,485,600.00



Debt Service Payment Schedules

Fiscal Year 2026

Unlimited Tax Refunding Bonds, Series 2018

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

True Interest Cost: 2.648%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	39,125.00	495,000.00	26,750.00	560,875.00
2027	26,750.00	520,000.00	13,750.00	560,500.00
2028	13,750.00	550,000.00		563,750.00
Total	79,625.00	1,565,000.00	40,500.00	1,685,125.00

Unlimited Tax Road Refunding Bonds, Series 2020

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

True Interest Cost: 1.721%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	137,750.00	995,000.00	112,875.00	1,245,625.00
2027	112,875.00	1,050,000.00	86,625.00	1,249,500.00
2028	86,625.00	1,100,000.00	59,125.00	1,245,750.00
2029	59,125.00	1,155,000.00	30,250.00	1,244,375.00
2030	30,250.00	1,210,000.00		1,240,250.00
Total	426,625.00	5,510,000.00	288,875.00	6,225,500.00



Debt Service Payment Schedules

Fiscal Year 2026

Certificates of Obligation, Series 2021

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

True Interest Cost: 2.577%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	1,656,950.00	2,010,000.00	1,606,700.00	5,273,650.00
2027	1,606,700.00	2,740,000.00	1,538,200.00	5,884,900.00
2028	1,538,200.00	2,880,000.00	1,466,200.00	5,884,400.00
2029	1,466,200.00	3,025,000.00	1,390,575.00	5,881,775.00
2030	1,390,575.00	3,180,000.00	1,311,075.00	5,881,650.00
2031	1,311,075.00	3,325,000.00	1,244,575.00	5,880,650.00
2032	1,244,575.00	3,465,000.00	1,175,275.00	5,884,850.00
2033	1,175,275.00	3,605,000.00	1,103,175.00	5,883,450.00
2034	1,103,175.00	3,750,000.00	1,028,175.00	5,881,350.00
2035	1,028,175.00	3,905,000.00	950,075.00	5,883,250.00
2036	950,075.00	4,065,000.00	868,775.00	5,883,850.00
2037	868,775.00	4,210,000.00	805,625.00	5,884,400.00
2038	805,625.00	4,335,000.00	740,600.00	5,881,225.00
2039	740,600.00	4,470,000.00	673,550.00	5,884,150.00
2040	673,550.00	4,605,000.00	604,475.00	5,883,025.00
2041	604,475.00	4,745,000.00	533,300.00	5,882,775.00
2042	533,300.00	4,915,000.00	435,000.00	5,883,300.00
2043	435,000.00	5,115,000.00	332,700.00	5,882,700.00
2044	332,700.00	5,325,000.00	226,200.00	5,883,900.00
2045	226,200.00	5,540,000.00	115,400.00	5,881,600.00
2046	115,400.00	5,770,000.00		5,885,400.00
Total	19,806,600.00	84,980,000.00	18,149,650.00	122,936,250.00



Debt Service Payment Schedules

Fiscal Year 2026

Limited Tax Refunding Bonds, Series 2021

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

True Interest Cost: 1.360%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	286,975.00	1,450,000.00	250,725.00	1,987,700.00
2027	250,725.00	1,530,000.00	212,475.00	1,993,200.00
2028	212,475.00	1,610,000.00	172,225.00	1,994,700.00
2029	172,225.00	1,685,000.00	130,100.00	1,987,325.00
2030	130,100.00	1,775,000.00	85,725.00	1,990,825.00
2031	85,725.00	1,865,000.00	39,100.00	1,989,825.00
2032	39,100.00	1,955,000.00		1,994,100.00
Total	1,177,325.00	11,870,000.00	890,350.00	13,937,675.00

Unlimited Tax Refunding Bonds, Series 2021

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

True Interest Cost: 1.340%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	67,500.00	425,000.00	59,000.00	551,500.00
2027	59,000.00	445,000.00	50,100.00	554,100.00
2028	50,100.00	460,000.00	40,900.00	551,000.00
2029	40,900.00	485,000.00	31,200.00	557,100.00
2030	31,200.00	500,000.00	21,200.00	552,400.00
2031	21,200.00	520,000.00	10,800.00	552,000.00
2032	10,800.00	540,000.00		550,800.00
Total	280,700.00	3,375,000.00	213,200.00	3,868,900.00