

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
June 30, 2024

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by

BRAZORIA COUNTY AUDITOR

Kaysie Stewart, CPA
County Auditor

BRAZORIA COUNTY, TEXAS
Unaudited Monthly Financial Report

As of
June 30, 2024

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KAYSIE STEWART, CPA
BRAZORIA COUNTY AUDITOR
237 E. LOCUST, SUITE 403
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TELEPHONE:
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July 23, 2024

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

Honorable Judges and Commissioners:

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

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

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

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

Respectfully submitted,

Kaysie Stewart

Kaysie Stewart, CPA
Brazoria County Auditor

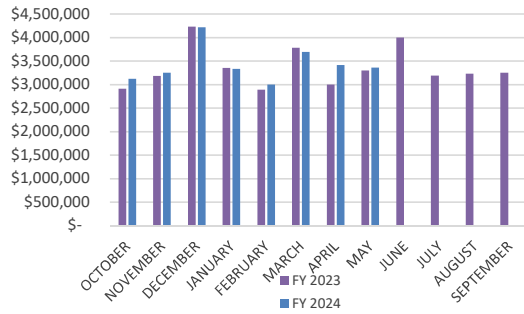
BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 2024

CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2023	FY 2024	DIFF	%
OCTOBER	\$ 2,918,977	\$ 3,129,605	\$ 210,628	7.22%
NOVEMBER	\$ 3,187,114	\$ 3,258,002	\$ 70,888	2.22%
DECEMBER	\$ 4,235,575	\$ 4,222,460	\$ (13,115)	-0.31%
JANUARY	\$ 3,358,801	\$ 3,336,617	\$ (22,184)	-0.66%
FEBRUARY	\$ 2,896,108	\$ 3,005,923	\$ 109,815	3.79%
MARCH	\$ 3,784,669	\$ 3,699,623	\$ (85,046)	-2.25%
APRIL	\$ 3,004,854	\$ 3,422,540	\$ 417,686	13.90%
MAY	\$ 3,304,495	\$ 3,365,688	\$ 61,193	1.85%
JUNE	\$ 4,007,709			
JULY	\$ 3,198,125			
AUGUST	\$ 3,237,062			
SEPTEMBER	\$ 3,255,439			
TOTAL	\$ 40,388,928	\$ 27,440,458	\$ 749,865	25.77%

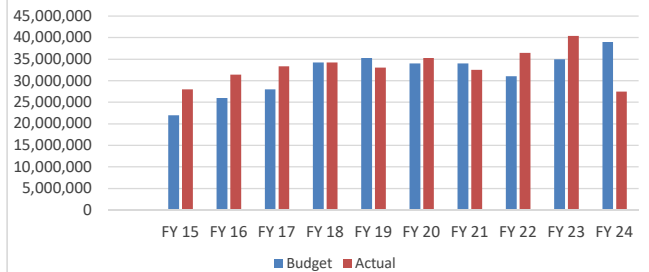
Sales Tax Collections by Month



SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

Month Collected/ Month Remitt	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
OCT / DEC	1,916,231	2,173,364	2,370,762	2,761,724	2,688,403	2,903,267	2,470,404	2,675,997	2,918,977	3,129,605
NOV / JAN	2,008,770	2,236,932	2,836,834	2,628,696	2,445,797	2,959,313	2,329,923	2,915,362	3,187,114	3,258,002
DEC / FEB	2,923,787	3,183,078	3,025,724	3,355,280	3,223,811	4,879,325	3,191,485	3,417,308	4,235,575	4,222,460
JAN / MAR	2,201,924	2,603,433	2,403,784	2,469,154	2,419,518	2,650,236	2,289,106	2,582,007	3,358,801	3,336,617
FEB / APR	2,045,674	2,299,393	2,848,424	2,547,052	2,463,806	2,525,579	2,180,322	2,674,322	2,896,108	3,005,923
MAR / MAY	2,614,470	2,864,527	3,217,762	3,215,527	3,070,484	3,165,793	3,066,626	3,446,518	3,784,669	3,699,623
APR / JUN	2,404,823	2,689,329	2,606,749	2,813,563	2,559,583	3,284,410	2,830,660	2,936,560	3,004,854	3,422,540
MAY / JUL	2,206,575	2,694,989	2,774,951	2,825,395	2,707,673	2,645,958	2,722,243	3,017,869	3,304,495	3,365,688
JUN / AUG	2,736,537	3,015,791	3,543,149	3,029,214	2,787,642	3,003,985	2,982,129	3,441,777	4,007,709	-
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	-

Annual Sales Tax Collections - Budget versus Actual



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	27,440,458



Aggregate Revenue for Year 2024

10/01/2023 thru 06/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	106,707,687	-	106,707,687	100,366,482	(6,341,205)
Other Constitutional Tax	39,000,000	270,000	39,270,000	24,124,771	(15,145,229)
Penalty and Interest	600,000	-	600,000	513,411	(86,589)
Licenses and Permits	2,137,100	90,000	2,227,100	1,370,110	(856,990)
Grant Revenue	214,000	-	214,000	302,049	88,049
Shared Revenue	739,000	-	739,000	502,842	(236,158)
Fees of Office	7,466,100	30,000	7,496,100	6,067,534	(1,428,566)
Library Revenue Fees	66,500	-	66,500	54,377	(12,123)
Legislative Fees	935,910	140,000	1,075,910	755,463	(320,447)
Other Fees	1,763,200	-	1,763,200	644,261	(1,118,939)
Fines and Forfeitures	2,632,900	-	2,632,900	1,750,339	(882,561)
Investment Income	3,953,811	950,000	4,903,811	4,737,631	(166,180)
Sale of Assets	21,000	-	21,000	22,335	1,335
Contributions	-	17,500	17,500	3,054	(14,446)
Miscellaneous Revenue	2,620,600	125,100	2,745,700	2,055,459	(690,241)
Transfers	113,678	-	113,678	29,157	(84,521)
Total Fund: 10000	168,971,486	1,622,600	170,594,086	143,299,274	(27,294,812)
Fund: 10200-Juv Prob Fees					
Other Fees	30,000	-	30,000	5,198	(24,802)
Investment Income	500	-	500	1,864	1,364
Total Fund: 10200	30,500	-	30,500	7,062	(23,438)
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	1,426	1,226
Total Fund: 10350	200	-	200	1,426	1,226
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	110,000	-	110,000	90,870	(19,130)
Transfers	115,000	-	115,000	115,000	-
Total Fund: 10400	225,000	-	225,000	205,870	(19,130)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	389	389
Investment Income	15,000	-	15,000	51,418	36,418
Total Fund: 10500	15,000	-	15,000	51,806	36,806
Fund: 10600-Fire Training Field					
Investment Income	200	-	200	1,063	863
Total Fund: 10600	200	-	200	1,063	863
Fund: 10700-Parks Special Events					
Investment Income	1,000	-	1,000	2,697	1,697
Contributions	5,000	-	5,000	2,008	(2,992)
Total Fund: 10700	6,000	-	6,000	4,705	(1,295)



Aggregate Revenue for Year 2024

10/01/2023 thru 06/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10710-Parks SFA Special Projects					
Other Fees	1,800	-	1,800	1,126	(674)
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	1,800	-	1,800	1,126	(674)
Fund: 10850-CPS-Donations					
Investment Income	300	-	300	2,264	1,964
Contributions	3,000	-	3,000	8,132	5,132
Total Fund: 10850	3,300	-	3,300	10,396	7,096
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	41,449,704	-	41,449,704	38,964,154	(2,485,550)
Penalty and Interest	200,000	-	200,000	202,310	2,310
Grant Revenue	-	-	-	84,067	84,067
Shared Revenue	-	-	-	2,131,550	2,131,550
Fees of Office	-	-	-	28,021	28,021
Road and Bridge Fees	-	-	-	748,453	748,453
Other Fees	-	-	-	95	95
Investment Income	-	-	-	1,301,695	1,301,695
Sale of Assets	-	-	-	437,768	437,768
Contributions	-	2,145,044	2,145,044	2,145,044	-
Miscellaneous Revenue	-	-	-	225,281	225,281
Total Fund: 20000	41,649,704	2,145,044	43,794,748	46,268,440	2,473,692
Fund: 20500-Road and Bridge Construction					
Fees of Office	-	-	-	1	1
Total Fund: 20500	-	-	-	1	1
Fund: 39800-Law Library					
Legislative Fees	190,000	-	190,000	156,960	(33,040)
Investment Income	10,000	-	10,000	27,011	17,011
Miscellaneous Revenue	12,000	-	12,000	10,141	(1,859)
Transfers	70,000	-	70,000	70,000	-
Total Fund: 39800	282,000	-	282,000	264,113	(17,887)
Fund: 39900-Mosquito Control District					
Tax Revenue	2,041,188	-	2,041,188	1,920,965	(120,223)
Penalty and Interest	12,500	-	12,500	10,524	(1,976)
Fees of Office	-	-	-	1	1
Investment Income	35,000	-	35,000	89,758	54,758
Sale of Assets	500	-	500	2,914	2,414
Total Fund: 39900	2,089,188	-	2,089,188	2,024,163	(65,025)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,122,653	-	1,122,653	1,056,231	(66,422)
Penalty and Interest	1,000	-	1,000	5,676	4,676
Investment Income	-	-	-	70,526	70,526
Total Fund: 41000	1,123,653	-	1,123,653	1,132,433	8,780
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,041,188	-	2,041,188	1,921,301	(119,887)



Aggregate Revenue for Year 2024

10/01/2023 thru 06/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Penalty and Interest	500	-	500	10,536	10,036
Investment Income	6,500	-	6,500	18,553	12,053
Total Fund: 42000	2,048,188	-	2,048,188	1,950,391	(97,797)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	671,041	-	671,041	632,655	(38,386)
Penalty and Interest	500	-	500	4,014	3,514
Investment Income	12,000	-	12,000	43,026	31,026
Total Fund: 42100	683,541	-	683,541	679,695	(3,846)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	2,610,169	-	2,610,169	2,455,369	(154,800)
Penalty and Interest	1,000	-	1,000	12,474	11,474
Investment Income	110,000	-	110,000	269,473	159,473
Total Fund: 42200	2,721,169	-	2,721,169	2,737,316	16,147
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	919	919
Penalty and Interest	-	-	-	647	647
Total Fund: 44000	-	-	-	1,566	1,566
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	3,533,806	-	3,533,806	3,325,181	(208,625)
Penalty and Interest	1,000	-	1,000	18,297	17,297
Investment Income	55,000	-	55,000	233,763	178,763
Total Fund: 45000	3,589,806	-	3,589,806	3,577,241	(12,565)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	4	4
Miscellaneous Revenue	-	-	-	1	1
Enterprise Revenue	3,346,971	-	3,346,971	3,131,865	(215,106)
Total Fund: 60500	3,346,971	-	3,346,971	3,131,869	(215,102)
Report Total	226,787,706	3,767,644	230,555,350	205,349,963	(25,205,387)



Budget to Actuals for Year 2024

10/1/2023 thru 6/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	780,588	-	780,588	(143,245)	(579,699)	57,645	93%
Operating Expenditures	55,000	-	55,000	(6,575)	(26,032)	22,392	59%
	835,588	-	835,588	(149,820)	(605,731)	80,037	90%
10100 Comm. South Service Center							
Salaries & Benefits	462,230	-	462,230	(82,161)	(335,489)	44,580	90%
Operating Expenditures	9,525	-	9,525	(1,445)	(5,134)	2,946	69%
	471,755	-	471,755	(83,606)	(340,623)	47,526	90%
10200 Comm. Central Service Center							
Salaries & Benefits	462,922	-	462,922	(81,831)	(349,046)	32,045	93%
Operating Expenditures	11,300	-	11,300	-	(2,823)	8,477	25%
	474,222	-	474,222	(81,831)	(351,869)	40,522	91%
10300 Comm. North Service Center							
Salaries & Benefits	460,183	-	460,183	(81,361)	(326,795)	52,027	89%
Operating Expenditures	13,518	-	13,518	(1,532)	(5,260)	6,726	50%
	473,701	-	473,701	(82,892)	(332,055)	58,754	88%
10400 Comm. West Service Center							
Salaries & Benefits	487,479	-	487,479	(86,915)	(367,745)	32,819	93%
Operating Expenditures	26,800	-	26,800	(383)	(9,637)	16,781	37%
	514,279	-	514,279	(87,298)	(377,382)	49,600	90%
11000 Records Management & Comm							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12000 County Clerk							
Salaries & Benefits	3,032,335	-	3,032,335	(517,636)	(2,199,874)	314,825	90%
Operating Expenditures	69,200	-	69,200	(5,640)	(42,702)	20,858	70%
	3,101,535	-	3,101,535	(523,276)	(2,242,576)	335,683	89%
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	(48,099)	(181,429)	35,397	87%
Operating Expenditures	9,925	-	9,925	(1,107)	(1,891)	6,927	30%
	274,850	-	274,850	(49,206)	(183,320)	42,324	85%
14000 Emergency Management							
Salaries & Benefits	453,593	-	453,593	(83,239)	(343,019)	27,335	94%
Operating Expenditures	55,600	-	55,600	(6,161)	(16,448)	32,992	41%
	509,193	-	509,193	(89,399)	(359,466)	60,327	88%
14900 Non-Departmental							
Operating Expenditures	7,150,856	(127,273)	7,023,583	7,960	(2,662,923)	4,368,621	38%
Capital	-	-	-	230,204	(231,204)	(1,000)	0%



Budget to Actuals for Year 2024

10/1/2023 thru 6/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Transfers	-	-	-	-	-	-	0%
	7,150,856	(127,273)	7,023,583	238,164	(2,894,126)	4,367,621	38%
15001 County Court at Law 1							
Salaries & Benefits	474,371	-	474,371	(90,958)	(357,151)	26,262	94%
Operating Expenditures	284,700	-	284,700	(1,435)	(183,182)	100,082	65%
	759,071	-	759,071	(92,394)	(540,333)	126,345	83%
15002 County Court at Law 2							
Salaries & Benefits	475,547	-	475,547	(90,958)	(356,362)	28,227	94%
Operating Expenditures	192,600	160,000	352,600	1,059	(250,352)	103,307	71%
	668,147	160,000	828,147	(89,900)	(606,714)	131,533	84%
15003 County Court at Law 3							
Salaries & Benefits	516,002	-	516,002	(100,307)	(372,539)	43,157	92%
Operating Expenditures	308,059	-	308,059	(1,926)	(196,333)	109,800	64%
	824,061	-	824,061	(102,233)	(568,872)	152,957	81%
15004 County Court at Law 4							
Salaries & Benefits	521,364	-	521,364	(100,307)	(392,475)	28,583	95%
Operating Expenditures	304,900	60,000	364,900	(1,243)	(251,331)	112,325	69%
	826,264	60,000	886,264	(101,550)	(643,806)	140,908	84%
15900 Probate Court Investigations							
Salaries & Benefits	190,578	-	190,578	(34,165)	(143,781)	12,631	93%
Operating Expenditures	4,612	-	4,612	(491)	(1,580)	2,541	45%
	195,190	-	195,190	(34,657)	(145,361)	15,172	92%
16000 District Courts							
Salaries & Benefits	784,609	-	784,609	(170,261)	(624,627)	(10,279)	101%
Operating Expenditures	217,805	-	217,805	(4,857)	(108,546)	104,401	52%
	1,002,414	-	1,002,414	(175,118)	(733,174)	94,122	91%
16023 District Court-23rd							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
16149 District Court-149th							
Salaries & Benefits	303,277	-	303,277	(55,259)	(219,656)	28,362	91%
Operating Expenditures	654,500	-	654,500	-	(526,718)	127,782	80%
	957,777	-	957,777	(55,259)	(746,374)	156,144	84%
16239 District Court-239th							
Salaries & Benefits	306,656	-	306,656	(55,259)	(221,233)	30,164	90%
Operating Expenditures	565,000	300,000	865,000	-	(604,926)	260,074	70%
	871,656	300,000	1,171,656	(55,259)	(826,159)	290,238	75%
16300 District Court-300th							
Salaries & Benefits	305,701	-	305,701	(55,259)	(231,121)	19,321	94%
Operating Expenditures	610,000	50,000	660,000	-	(492,500)	167,500	75%
Transfers	450,000	-	450,000	-	(197,809)	252,191	44%
	1,365,701	50,000	1,415,701	(55,259)	(921,430)	439,012	69%
16412 District Court-412th							
Salaries & Benefits	304,748	-	304,748	(55,259)	(229,932)	19,557	94%
Operating Expenditures	560,000	930,000	1,490,000	-	(1,036,286)	453,714	70%
	864,748	930,000	1,794,748	(55,259)	(1,266,219)	473,271	74%
16461 District Court-461st							
Salaries & Benefits	302,322	-	302,322	(55,259)	(217,129)	29,933	90%
Operating Expenditures	365,000	-	365,000	-	(307,354)	57,646	84%
	667,322	-	667,322	(55,259)	(524,484)	87,579	87%



Budget to Actuals for Year 2024

10/1/2023 thru 6/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
17000 District Clerk							
Salaries & Benefits	3,209,266	-	3,209,266	(545,702)	(2,236,510)	427,053	87%
Operating Expenditures	77,200	-	77,200	(13,649)	(26,123)	37,428	52%
	3,286,466	-	3,286,466	(559,352)	(2,262,633)	464,481	86%
18000 Justice of the Peace							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
18110 Justice of the Peace 1,1							
Salaries & Benefits	582,481	-	582,481	(98,594)	(440,405)	43,481	93%
Operating Expenditures	20,683	-	20,683	(1,910)	(8,563)	10,210	51%
	603,164	-	603,164	(100,505)	(448,968)	53,691	91%
18120 Justice of the Peace 1,2							
Salaries & Benefits	596,113	-	596,113	(104,102)	(434,904)	57,107	90%
Operating Expenditures	26,600	65,700	92,300	(16,309)	(59,724)	16,267	82%
	622,713	65,700	688,413	(120,410)	(494,628)	73,374	89%
18210 Justice of the Peace 2,1							
Salaries & Benefits	578,538	-	578,538	(97,120)	(422,069)	59,349	90%
Operating Expenditures	14,820	-	14,820	(2,717)	(7,199)	4,905	67%
	593,358	-	593,358	(99,836)	(429,268)	64,254	89%
18220 Justice of the Peace 2,2							
Salaries & Benefits	586,771	-	586,771	(100,609)	(438,638)	47,523	92%
Operating Expenditures	22,700	-	22,700	(2,306)	(3,101)	17,293	24%
	609,471	-	609,471	(102,915)	(441,739)	64,817	89%
18310 Justice of the Peace 3,1							
Salaries & Benefits	525,690	-	525,690	(87,944)	(392,243)	45,504	91%
Operating Expenditures	17,900	-	17,900	(4,694)	(4,391)	8,816	51%
	543,590	-	543,590	(92,637)	(396,634)	54,319	90%
18320 Justice of the Peace 3,2							
Salaries & Benefits	504,944	-	504,944	(84,904)	(369,789)	50,251	90%
Operating Expenditures	17,900	-	17,900	(4,100)	(3,362)	10,438	42%
	522,844	-	522,844	(89,004)	(373,151)	60,689	88%
18410 Justice of the Peace 4,1							
Salaries & Benefits	580,193	-	580,193	(98,356)	(439,016)	42,821	93%
Operating Expenditures	17,550	-	17,550	(2,716)	(5,533)	9,301	47%
	597,743	-	597,743	(101,072)	(444,549)	52,122	91%
18420 Justice of the Peace 4,2							
Salaries & Benefits	667,810	-	667,810	(112,854)	(501,455)	53,501	92%
Operating Expenditures	49,400	-	49,400	(11,270)	(16,488)	21,642	56%
	717,210	-	717,210	(124,124)	(517,943)	75,143	90%
19000 Judicial Miscellaneous							
Salaries & Benefits	565,924	-	565,924	(51,993)	(211,937)	301,994	47%
Operating Expenditures	2,157,911	-	2,157,911	(239,072)	(1,439,065)	479,774	78%
Transfers	50,000	-	50,000	-	(234,128)	(184,128)	468%
	2,773,835	-	2,773,835	(291,065)	(1,885,130)	597,640	78%
19001 Drug Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
19002 DWI Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



Budget to Actuals for Year 2024

10/1/2023 thru 6/30/2024

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	(41,893)	(184,179)	16,322	93%
Operating Expenditures	6,171	-	6,171	(599)	(4,304)	1,268	79%
	248,566	-	248,566	(42,492)	(188,484)	17,590	93%
19200 Bail Bond Board							
Salaries & Benefits	147,108	-	147,108	(22,919)	(103,607)	20,583	86%
Operating Expenditures	5,500	-	5,500	(874)	(1,644)	2,982	46%
	152,608	-	152,608	(23,792)	(105,251)	23,565	85%
19300 District Attorney							
Salaries & Benefits	9,821,301	-	9,821,301	(1,798,973)	(7,371,164)	651,164	93%
Operating Expenditures	192,150	(1,661)	190,489	(20,178)	(132,219)	38,092	80%
Capital	213,000	-	213,000	(60,169)	(55,011)	97,820	54%
Transfers	364,000	-	364,000	-	(198,135)	165,865	54%
	10,590,451	(1,661)	10,588,790	(1,879,320)	(7,756,530)	952,941	91%
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	(391,369)	(1,585,426)	130,890	94%
Operating Expenditures	19,600	-	19,600	(4,247)	(5,469)	9,884	50%
	2,127,285	-	2,127,285	(395,616)	(1,590,895)	140,774	93%
20200 Purchasing							
Salaries & Benefits	807,253	-	807,253	(146,813)	(608,110)	52,329	94%
Operating Expenditures	40,250	-	40,250	(12,096)	(14,895)	13,259	67%
	847,503	-	847,503	(158,909)	(623,006)	65,588	92%
20300 County Treasurer							
Salaries & Benefits	397,431	-	397,431	(72,115)	(298,776)	26,540	93%
Operating Expenditures	230,650	-	230,650	(21,778)	(105,299)	103,573	55%
	628,081	-	628,081	(93,893)	(404,075)	130,113	79%
20400 Human Resources							
Salaries & Benefits	1,067,573	-	1,067,573	(190,519)	(717,350)	159,704	85%
Operating Expenditures	175,050	-	175,050	(59,513)	(47,427)	68,110	61%
	1,242,623	-	1,242,623	(250,032)	(764,776)	227,814	82%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,214,995	-	4,214,995	(727,062)	(3,030,837)	457,097	89%
Operating Expenditures	188,100	-	188,100	(63,426)	(97,392)	27,282	85%
	4,403,095	-	4,403,095	(790,488)	(3,128,229)	484,379	89%
21010 Tax-Alvin							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



Budget to Actuals for Year 2024

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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	(681,808)	(2,777,257)	309,239	92%
Operating Expenditures	7,472,716	285,110	7,757,826	(919,802)	(5,813,489)	1,024,535	87%
Capital	489,200	43,795	532,995	(176,097)	(261,883)	95,015	82%
	11,730,220	328,905	12,059,125	(1,777,707)	(8,852,628)	1,428,789	88%
23000 Appraisal District Assessment							
Operating Expenditures	937,150	-	937,150	-	(967,765)	(30,615)	103%
	937,150	-	937,150	-	(967,765)	(30,615)	103%
24000 Elections							
Salaries & Benefits	835,845	-	835,845	-	(786,836)	49,009	94%
Operating Expenditures	435,850	-	435,850	(46,291)	(296,264)	93,295	79%
	1,271,695	-	1,271,695	(46,291)	(1,083,100)	142,304	89%
25000 Facilities Management							
Salaries & Benefits	2,396,839	-	2,396,839	(412,847)	(1,761,125)	222,867	91%
Operating Expenditures	2,279,900	57,493	2,337,393	(423,134)	(1,613,942)	300,316	87%
Capital	577,500	-	577,500	(205,103)	(177,865)	194,532	66%
	5,254,239	57,493	5,311,732	(1,041,084)	(3,552,933)	717,716	86%
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	(4,250,541)	(16,640,894)	1,476,755	93%
Operating Expenditures	3,130,000	-	3,130,000	(331,440)	(2,167,233)	631,327	80%
Capital	1,865,076	14,838	1,879,914	(4,302)	(1,004,384)	871,228	54%
Transfers	-	-	-	-	(33,733)	(33,733)	0%
	27,363,265	14,838	27,378,103	(4,586,283)	(19,846,244)	2,945,577	89%
30100 Animal Control							
Salaries & Benefits	574,787	-	574,787	(71,947)	(468,025)	34,815	94%
Operating Expenditures	55,000	-	55,000	(9,299)	(18,138)	27,563	50%



Budget to Actuals for Year 2024

10/1/2023 thru 6/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Capital	-	-	-	-	-	-	0%
	629,787	-	629,787	(81,245)	(486,163)	62,378	90%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	260,433	-	260,433	(46,883)	(138,915)	74,635	71%
Operating Expenditures	3,900	-	3,900	-	-	3,900	0%
	264,333	-	264,333	(46,883)	(138,915)	78,535	70%
32100 Constable-Precinct 1							
Salaries & Benefits	999,354	-	999,354	(188,795)	(881,321)	(70,762)	107%
Operating Expenditures	215,850	(11,632)	204,218	(94,065)	(66,501)	43,652	79%
Capital	103,150	-	103,150	-	(99,090)	4,060	96%
	1,318,354	(11,632)	1,306,722	(282,860)	(1,046,912)	(23,050)	102%
32200 Constable-Precinct 2							
Salaries & Benefits	1,003,257	-	1,003,257	(176,205)	(792,202)	34,850	97%
Operating Expenditures	151,700	(7,210)	144,490	(54,445)	(76,570)	13,475	91%
Capital	107,000	-	107,000	(47,135)	(59,139)	726	99%
	1,261,957	(7,210)	1,254,747	(277,785)	(927,911)	49,051	96%
32300 Constable-Precinct 3							
Salaries & Benefits	1,085,826	-	1,085,826	(189,943)	(851,484)	44,399	96%
Operating Expenditures	268,335	(23,740)	244,595	(23,773)	(129,703)	91,119	63%
Capital	163,000	-	163,000	(71,698)	(48,503)	42,799	74%
	1,517,161	(23,740)	1,493,421	(285,413)	(1,029,690)	178,317	88%
32400 Constable-Precinct 4							
Salaries & Benefits	1,686,341	39,826	1,726,167	(340,435)	(1,278,421)	107,310	94%
Operating Expenditures	123,950	7,289	131,239	(12,459)	(106,227)	12,553	90%
Capital	100,000	62,065	162,065	(50,195)	(111,624)	246	100%
	1,910,291	109,180	2,019,471	(403,089)	(1,496,272)	120,109	94%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	123,471	-	123,471	-	(43,122)	80,350	35%
Operating Expenditures	64,550	-	64,550	(3,949)	(22,975)	37,626	42%
	188,021	-	188,021	(3,949)	(66,097)	117,976	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	57,331	-	57,331	(10,253)	(47,011)	67	100%
Operating Expenditures	566,000	-	566,000	-	(546,799)	19,201	97%
	623,331	-	623,331	(10,253)	(593,810)	19,268	97%
34200 Fire Marshal							
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							
Salaries & Benefits	14,793,863	-	14,793,863	(2,814,819)	(12,570,893)	(591,849)	104%
Operating Expenditures	8,745,400	-	8,745,400	(382,058)	(7,412,434)	950,908	89%
Capital	100,000	-	100,000	118,966	(214,364)	4,601	95%
	23,639,263	-	23,639,263	(3,077,912)	(20,197,692)	363,660	98%
36000 Juvenile Probation							
Salaries & Benefits	8,385,435	-	8,385,435	(1,553,605)	(5,903,253)	928,577	89%
Operating Expenditures	1,548,897	-	1,548,897	(425,589)	(792,544)	330,764	79%
Capital	18,000	-	18,000	21,609	(21,609)	18,000	0%



Budget to Actuals for Year 2024

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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	(1,957,586)	(6,717,406)	1,727,341	83%
40000 Adult Probation							
Operating Expenditures	731,326	-	731,326	(10,434)	(163,806)	557,086	24%
Transfers	92,000	-	92,000	-	(92,000)	-	100%
	823,326	-	823,326	(10,434)	(255,806)	557,086	32%
45000 Health							
Salaries & Benefits	1,348,464	(30,000)	1,318,464	(103,832)	(805,354)	409,278	69%
Operating Expenditures	98,725	30,000	128,725	(40,178)	(63,532)	25,015	81%
Transfers	10,000	-	10,000	-	2,979	12,979	(30%)
	1,457,189	-	1,457,189	(144,010)	(865,907)	447,272	69%
45050 CRI-HAZ							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
45100 WIC							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
45200 Indigent Health Care							
Salaries & Benefits	195,351	-	195,351	(32,374)	(120,345)	42,631	78%
Operating Expenditures	2,442,145	-	2,442,145	(44,535)	(692,701)	1,704,909	30%
	2,637,496	-	2,637,496	(76,909)	(813,046)	1,747,541	34%
45300 Water Lab							
Salaries & Benefits	228,203	-	228,203	(39,520)	(172,152)	16,532	93%
Operating Expenditures	54,450	-	54,450	(2,388)	(30,181)	21,882	60%
	282,653	-	282,653	(41,908)	(202,332)	38,413	86%
46000 Children Protective Services							
Operating Expenditures	96,948	-	96,948	(31,679)	(16,408)	48,861	50%
Transfers	20,000	-	20,000	-	(20,202)	(202)	101%
	116,948	-	116,948	(31,679)	(36,610)	48,659	58%
47000 Environmental Health							
Salaries & Benefits	1,360,130	-	1,360,130	(215,930)	(1,010,368)	133,832	90%
Operating Expenditures	87,385	-	87,385	(7,587)	(25,040)	54,757	37%
Transfers	115,000	-	115,000	-	(118,327)	(3,327)	103%
	1,562,515	-	1,562,515	(223,517)	(1,153,735)	185,262	88%
49000 County Welfare							
Salaries & Benefits	57,626	-	57,626	(9,398)	(56,571)	(8,344)	114%
Operating Expenditures	13,400	-	13,400	(571)	(1,831)	10,998	18%
	71,026	-	71,026	(9,969)	(58,402)	2,655	96%
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	(1,218,805)	(5,004,324)	528,611	92%
Operating Expenditures	1,637,020	-	1,637,020	(382,107)	(1,191,341)	63,572	96%
	8,388,760	-	8,388,760	(1,600,912)	(6,195,665)	592,184	93%
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	(684,463)	(2,794,381)	383,449	90%
Operating Expenditures	1,108,200	-	1,108,200	(267,908)	(639,486)	200,806	82%
Capital	765,450	-	765,450	295,033	(505,570)	554,912	28%
Transfers	-	-	-	-	(3,353)	(3,353)	0%
	5,735,943	-	5,735,943	(657,338)	(3,942,790)	1,135,814	80%



Budget to Actuals for Year 2024

10/1/2023 thru 6/30/2024

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	(15,429)	(66,359)	26,001	76%
Operating Expenditures	251,000	-	251,000	(22,382)	(142,113)	86,505	66%
	358,789	-	358,789	(37,811)	(208,473)	112,505	69%
58000 Museum							
Salaries & Benefits	622,396	-	622,396	(113,914)	(376,850)	131,632	79%
Operating Expenditures	24,550	-	24,550	(4,880)	(5,654)	14,016	43%
Capital	-	-	-	44,233	(44,233)	-	0%
	646,946	-	646,946	(74,561)	(426,737)	145,648	77%
60000 Agriculture Extension							
Salaries & Benefits	527,617	-	527,617	(93,916)	(370,955)	62,746	88%
Operating Expenditures	56,055	-	56,055	(3,712)	(34,983)	17,360	69%
	583,672	-	583,672	(97,628)	(405,938)	80,106	86%
65000 Flood Plain Administrator							
Salaries & Benefits	312,099	-	312,099	(53,604)	(229,747)	28,747	91%
Operating Expenditures	10,992	-	10,992	156	(7,015)	4,133	62%
	323,091	-	323,091	(53,448)	(236,763)	32,880	90%
Total Fund: 10000	168,971,486	1,904,600	170,876,086	(23,920,606)	(123,051,916)	23,903,564	86%
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 6/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
36000 Juvenile Probation							
Operating Expenditures	16,200	-	16,200	(2,150)	(9,587)	4,463	72%
Capital	-	-	-	14,685	(14,685)	-	0%
	16,200	-	16,200	12,535	(24,272)	4,463	72%
Total Fund: 10200	16,200	-	16,200	12,535	(24,272)	4,463	72%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	(3,950)	(1,221)	4,829	52%
	10,000	-	10,000	(3,950)	(1,221)	4,829	52%
Total Fund: 10350	10,000	-	10,000	(3,950)	(1,221)	4,829	52%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	209,496	-	209,496	(32,301)	(157,563)	19,632	91%
	209,496	-	209,496	(32,301)	(157,563)	19,632	91%
Total Fund: 10400	209,496	-	209,496	(32,301)	(157,563)	19,632	91%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	(477)	1,523	24%
	2,000	-	2,000	-	(477)	1,523	24%
Total Fund: 10600	2,000	-	2,000	-	(477)	1,523	24%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	-	20,000	20,000	(289)	(1,941)	17,771	11%
Capital	-	-	-	127,707	(127,707)	-	0%
	-	20,000	20,000	127,419	(129,648)	17,771	11%
Total Fund: 10700	-	20,000	20,000	127,419	(129,648)	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	(523)	(4,846)	8,931	38%
	14,300	-	14,300	(523)	(4,846)	8,931	38%
Total Fund: 10850	14,300	-	14,300	(523)	(4,846)	8,931	38%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	61,500	(16,000)	45,500	-	(16,613)	28,887	37%
Capital	-	16,000	16,000	-	(12,962)	3,038	81%
	61,500	-	61,500	-	(29,576)	31,924	48%
70000 Road and Bridge							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



Budget to Actuals for Year 2024

10/1/2023 thru 6/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
19900 Law Library							
Salaries & Benefits	84,218	-	84,218	(14,992)	(63,621)	5,605	93%
Operating Expenditures	393,800	-	393,800	(57,780)	(209,668)	126,353	68%
Capital	20,000	-	20,000	-	-	20,000	0%
	498,018	-	498,018	(72,772)	(273,288)	151,958	69%
22000 Information Systems							
Operating Expenditures	107,200	-	107,200	(150,020)	(16,592)	(59,411)	155%
	107,200	-	107,200	(150,020)	(16,592)	(59,411)	155%
Total Fund: 39800	605,218	-	605,218	(222,791)	(289,880)	92,546	85%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	17,000	-	17,000	(48)	-	16,952	0%
	17,000	-	17,000	(48)	-	16,952	0%
49900 Mosquito Control							
Salaries & Benefits	1,375,031	-	1,375,031	(237,355)	(986,963)	150,713	89%
Operating Expenditures	1,447,200	-	1,447,200	(183,125)	(1,258,345)	5,730	100%
Capital	53,000	-	53,000	-	(37,313)	15,687	70%
	2,875,231	-	2,875,231	(420,481)	(2,282,620)	172,130	94%
Total Fund: 39900	2,892,231	-	2,892,231	(420,529)	(2,282,620)	189,082	93%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	22,900	-	22,900	(2,475)	(6,583)	13,842	40%
	22,900	-	22,900	(2,475)	(6,583)	13,842	40%
90000 Airport							
Salaries & Benefits	1,194,819	-	1,194,819	(212,255)	(920,678)	61,886	95%
Operating Expenditures	2,368,000	-	2,368,000	(1,275,762)	(2,041,275)	(949,037)	140%
Capital	1,612,715	-	1,612,715	-	(34,299)	1,578,416	2%
Transfers	278,500	-	278,500	-	(3,050)	275,450	1%
	5,454,034	-	5,454,034	(1,488,017)	(2,999,302)	966,716	82%
Total Fund: 60500	5,476,934	-	5,476,934	(1,490,492)	(3,005,885)	980,557	82%
Report Total	223,167,072	4,069,644	227,236,716	(35,537,100)	(156,058,887)	35,640,729	84%



Balance Sheet for Year 2024

as of 6/30/2024

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

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	33,405,284	6,360,492	35,903	571,707	(2,241,071)
Cash on Hand	34,580	100	200		100
Investments	94,342,942	34,285,318	129,225	423,909	
Accounts Receivable	9,732,764	5,256,789	244	185,299	448,274
Inventory	23,372	606,731		459,011	116,601
Prepaid	2,843,778	(15,333)	(18)	(1,255)	4,025
Amt Provided/Gen LT Debt					2,440,158
Non-current Assets	26,014,589				
AR-BC Toll Road Authority	6,984,445				
Capital Assets					13,549,806
	173,381,754	46,494,097	165,555	1,638,670	14,317,891
Liabilities					
Accounts Payable - Other	(1,007,634)	(308,751)	(224)	(328)	(118,233)
AP-State of Texas Court Costs	(515,368)				
AP-State of Texas Other Liab	(46,181)	(671)	(35)	(2)	(20)
AP-Governmental Entities	(82,453)				
AP-Payroll Liabilities	(6,029,630)	(873,865)	(4,677)	(73,398)	(67,189)
AP Due to Others	(1,426,152)				
Tax Office Liabilities	(33,477,675)				
Due to Agency Groups	(10,759,800)	(9,570,043)		(183,207)	(60,007)
Non Current Liabilities					(918,989)
	(53,344,892)	(10,753,329)	(4,936)	(256,936)	(1,164,438)
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 \$17,003,807.97. The current presentation of this report only includes the General Fund and Road & Bridge portions.



Statement of Changes in Fund Balance

as of 6/30/2024

Fund	05/31/2024	Month Ending Jun 30, 2024			06/30/2024
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	122,818,004	9,696,058	(13,669,870)	(35,941)	118,808,250
Fund 10100-General Fund - Construction	225,953	-	-	-	225,953
Fund 10200-Juv Prob Fees	18,446	215	(290)	-	18,372
Fund 10300-Unclaimed Juvenile Restitution	11,569	-	-	-	11,569
Fund 10350-Sheriff Special Response Team	18,481	55	-	-	18,536
Fund 10400-Env Health-Retail Food Permits	57,086	7,750	(16,517)	-	48,320
Fund 10500-District Clerk Contingency	820,658	2,863	-	-	823,521
Fund 10600-Fire Training Field	13,892	41	(59)	-	13,874
Fund 10700-Parks Special Events	25,637	635	(755)	-	25,518
Fund 10710-Parks SFA Special Projects	10,308	339	-	-	10,647
Fund 10850-CPS-Donations	31,209	1,096	-	-	32,305
Total General Fund Group	124,051,244	9,709,051	(13,687,491)	(35,941)	120,036,863
Fund 20000-Road and Bridge Non-Construct	42,087,818	2,318,407	(1,938,741)	-	42,467,484
Fund 20500-Road and Bridge Construction	(5,888,188)	(12)	(838,517)	-	(6,726,716)
Total Road and Bridge Funds	36,199,630	2,318,395	(2,777,258)	-	35,740,768
Fund 39800-Law Library	166,365	19,618	(25,364)	-	160,619
Fund 39900-Mosquito Control District	1,767,575	93,747	(479,588)	-	1,381,734
Total Special Revenue Funds	1,933,940	113,365	(504,952)	-	1,542,353
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,147,948	53,918	-	-	1,201,866
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	238,336	91,246	-	-	329,582
Fund 42100-2018 Cert of Oblig-I,S	579,442	31,605	-	-	611,047
Fund 42200-2021 CO-Courthouse Campus I,S	3,565,965	126,375	-	-	3,692,340
Fund 44000-Toll Road-SH288-I&S	(92,370,048)	2,258	(92,805)	231,500	(92,229,095)
Fund 45000-Road Bonds-Mobility-I,S	3,473,274	168,343	3,900	-	3,645,517
Total Debt Service Funds	(83,365,083)	473,745	(88,905)	231,500	(82,748,744)
Fund 60500-Airport Operating	11,084,744	381,979	(349,336)	(429)	11,116,957
Total Enterprise Funds	11,084,744	381,979	(349,336)	(429)	11,116,957
Report Total	89,904,475	12,996,535	(17,407,943)	195,130	85,688,198

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 6/30/2024

Fund Group	Transfers In	Transfers Out
Capital Projects - Other		
Cert of Obligation - CM	-	-
Enterprise Funds		
Airport Fund	-	3,050
General Fund Group		
General Fund	29,157	1,574,708
Restricted Funds	115,000	-
Road and Bridge Funds		
Road and Bridge	-	49,866
Special Revenue Funds		
Federal Grants	445,676	29,157
Capital Projects	49,866	-
Airport Federal Grants	429	-
State Grants	16,705	-
Airport State Grants	2,621	-
Local (grants & non-grants)	927,327	-
Law Library	70,000	-
Report Total	1,656,782	1,656,782



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