

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
October 31, 2024

BRAZORIA COUNTY, TEXAS
MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by

BRAZORIA COUNTY AUDITOR

Kaysie Stewart, CPA
County Auditor

BRAZORIA COUNTY, TEXAS
Unaudited Monthly Financial Report

As of
October 31, 2024

TABLE OF CONTENTS

County Auditor’s Letter of Transmittal	Page 4
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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

Debt Service Schedule (<i>Local Govt Code §114.023(b)(6)</i>)	21
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Note: Charts and other information provided in accordance with (Local Govt Code §114.023(b)(1) and §114.025 (a)(5))

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



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

November 26, 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 month ended October 31, **2024** is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. These statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles.

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

Current and historical data related to the County's half cent sales tax is provided for your reference. The Schedule of Revenues shows the budgeted amounts versus the year-to-date actual balances. The Schedule of Expenditures included herein shows the adjusted budget, the year-to-date activity, current encumbrance, and the remainder in the budget. Included in the Financial Statements are balance sheets for the General Fund, Road & Bridge Fund, Law Library Fund, Mosquito Control Fund, and Airport Fund. The Statement of Changes in Fund Balance shows balances on hand at the beginning and end of the month for the General Fund, Road & Bridge Fund, Law Library Fund, Mosquito Control Fund, and Airport Fund. The schedule of transfers, 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 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

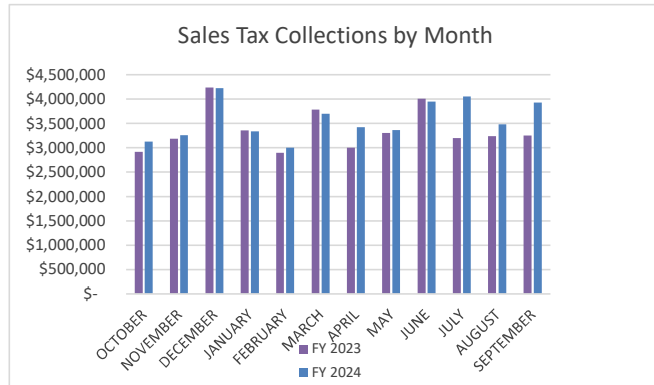
Kaysie Stewart, CPA
Brazoria County Auditor

BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 2024

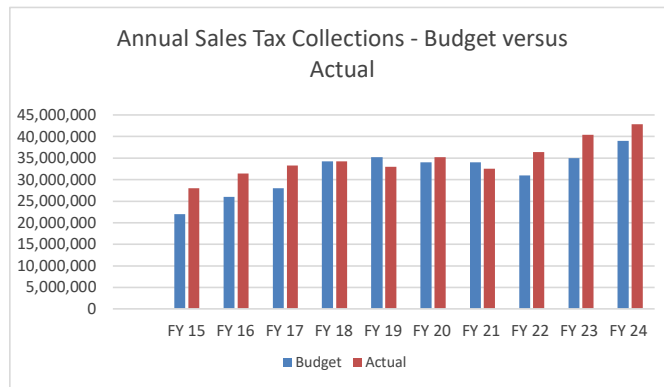
CURRENT SALES TAX COLLECTIONS COMPARISON

	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	\$ 3,946,694	\$ (61,015)	-1.52%
JULY	\$ 3,198,125	\$ 4,050,506	\$ 852,381	26.65%
AUGUST	\$ 3,237,062	\$ 3,480,157	\$ 243,095	7.51%
SEPTEMBER	\$ 3,255,439	\$ 3,929,890	\$ 674,451	20.72%
TOTAL	\$ 40,388,928	\$ 42,847,704	\$ 2,458,776	79.12%



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	3,946,694
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	4,050,506
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	3,480,157
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	3,929,890



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	42,847,704



Aggregate Revenue for Year 2025

10/01/2024 thru 10/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	118,515,798	(3,498,234)	115,017,564	151,191	(114,866,373)
Other Constitutional Tax	42,500,000	-	42,500,000	-	(42,500,000)
Penalty and Interest	720,000	-	720,000	26,062	(693,938)
Licenses and Permits	2,315,500	-	2,315,500	98,547	(2,216,953)
Grant Revenue	488,000	-	488,000	846	(487,154)
Shared Revenue	641,001	-	641,001	33	(640,968)
Fees of Office	6,733,400	-	6,733,400	295,354	(6,438,046)
Library Revenue Fees	68,075	-	68,075	5,899	(62,176)
Legislative Fees	967,596	-	967,596	82,937	(884,659)
Other Fees	865,000	-	865,000	65,788	(799,212)
Fines and Forfeitures	2,244,500	-	2,244,500	276,014	(1,968,486)
Investment Income	3,831,786	-	3,831,786	543,058	(3,288,728)
Sale of Assets	21,000	-	21,000	-	(21,000)
Miscellaneous Revenue	2,416,470	-	2,416,470	33,862	(2,382,608)
Total Fund: 10000	182,328,126	(3,498,234)	178,829,892	1,579,591	(177,250,301)
Fund: 10200-Juv Prob Fees					
Other Fees	5,500	-	5,500	32	(5,468)
Investment Income	1,200	-	1,200	33	(1,167)
Total Fund: 10200	6,700	-	6,700	65	(6,635)
Fund: 10350-Sheriff Special Response Team					
Investment Income	1,000	-	1,000	24	(976)
Transfers	20,000	-	20,000	-	(20,000)
Total Fund: 10350	21,000	-	21,000	24	(20,976)
Fund: 10351-Sheriff Drone Team					
Transfers	15,000	-	15,000	-	(15,000)
Total Fund: 10351	15,000	-	15,000	-	(15,000)
Fund: 10352-Sheriff Marine Team					
Transfers	10,000	-	10,000	-	(10,000)
Total Fund: 10352	10,000	-	10,000	-	(10,000)
Fund: 10353-Sheriff Dive Team					
Transfers	10,000	-	10,000	-	(10,000)
Total Fund: 10353	10,000	-	10,000	-	(10,000)
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	15,500	-	15,500	10,850	(4,650)
Transfers	120,000	-	120,000	-	(120,000)
Total Fund: 10400	135,500	-	135,500	10,850	(124,650)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	15	15
Investment Income	40,000	-	40,000	2,341	(37,659)
Total Fund: 10500	40,000	-	40,000	2,356	(37,644)
Fund: 10600-Fire Training Field					
Investment Income	800	-	800	28	(772)



Aggregate Revenue for Year 2025

10/01/2024 thru 10/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Total Fund: 10600	800	-	800	28	(772)
Fund: 10700-Parks Special Events					
Investment Income	1,500	-	1,500	53	(1,447)
Contributions	2,000	-	2,000	-	(2,000)
Total Fund: 10700	3,500	-	3,500	53	(3,447)
Fund: 10710-Parks SFA Special Projects					
Other Fees	1,200	-	1,200	-	(1,200)
Investment Income	-	-	-	20	20
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	1,200	-	1,200	20	(1,180)
Fund: 10850-CPS-Donations					
Investment Income	1,500	-	1,500	75	(1,425)
Contributions	4,000	-	4,000	954	(3,046)
Total Fund: 10850	5,500	-	5,500	1,029	(4,471)
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	39,675,463	-	39,675,463	49,539	(39,625,924)
Penalty and Interest	264,000	-	264,000	10,243	(253,757)
Grant Revenue	80,000	-	80,000	83,903	3,903
Shared Revenue	2,800,000	-	2,800,000	(14,440)	(2,814,440)
Fees of Office	18,000	-	18,000	(1,923)	(19,923)
Road and Bridge Fees	810,000	-	810,000	95,133	(714,867)
Investment Income	1,000,000	-	1,000,000	131,864	(868,136)
Miscellaneous Revenue	500,000	-	500,000	498,192	(1,808)
Total Fund: 20000	45,147,463	-	45,147,463	852,510	(44,294,953)
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	19,678	(170,322)
Investment Income	28,000	-	28,000	857	(27,143)
Miscellaneous Revenue	10,500	-	10,500	1,137	(9,363)
Transfers	70,000	-	70,000	-	(70,000)
Total Fund: 39800	298,500	-	298,500	21,672	(276,828)
Fund: 39900-Mosquito Control District					
Tax Revenue	2,757,990	-	2,757,990	3,956	(2,754,034)
Penalty and Interest	13,700	-	13,700	537	(13,163)
Fees of Office	-	-	-	1	1
Investment Income	100,000	-	100,000	1,077	(98,923)
Total Fund: 39900	2,871,690	-	2,871,690	5,571	(2,866,119)



Aggregate Revenue for Year 2025

10/01/2024 thru 10/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,125,260	-	1,125,260	1,498	(1,123,762)
Penalty and Interest	7,000	-	7,000	287	(6,713)
Investment Income	55,000	-	55,000	3,638	(51,362)
Total Fund: 41000	1,187,260	-	1,187,260	5,423	(1,181,837)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,035,397	-	2,035,397	2,679	(2,032,718)
Penalty and Interest	13,000	-	13,000	542	(12,458)
Investment Income	10,000	-	10,000	173	(9,827)
Total Fund: 42000	2,058,397	-	2,058,397	3,393	(2,055,004)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	672,949	-	672,949	980	(671,969)
Penalty and Interest	5,200	-	5,200	227	(4,973)
Investment Income	47,000	-	47,000	1,002	(45,998)
Total Fund: 42100	725,149	-	725,149	2,209	(722,940)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	3,600,667	-	3,600,667	5,439	(3,595,228)
Penalty and Interest	16,225	-	16,225	593	(15,632)
Investment Income	260,000	-	260,000	4,393	(255,607)
Total Fund: 42200	3,876,892	-	3,876,892	10,425	(3,866,467)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	58	58
Penalty and Interest	-	-	-	50	50
Total Fund: 44000	-	-	-	108	108
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	2,554,065	-	2,554,065	3,130	(2,550,935)
Penalty and Interest	24,000	-	24,000	974	(23,026)
Investment Income	200,000	-	200,000	9,172	(190,828)
Total Fund: 45000	2,778,065	-	2,778,065	13,276	(2,764,789)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	1	1
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,867,411	-	3,867,411	279,868	(3,587,543)
Total Fund: 60500	3,867,411	-	3,867,411	279,869	(3,587,542)
Report Total	245,388,153	(3,498,234)	241,889,919	2,788,471	(239,101,448)



Budget to Actuals for Year 2025

10/1/2024 thru 10/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	838,242	-	838,242	-	(59,778)	778,464	7%
Operating Expenditures	54,300	-	54,300	(580)	-	53,720	1%
	892,542	-	892,542	(580)	(59,778)	832,184	7%
10100 Comm. South Service Center							
Salaries & Benefits	462,051	-	462,051	-	(33,260)	428,791	7%
Operating Expenditures	11,775	-	11,775	(769)	(387)	10,619	10%
	473,826	-	473,826	(769)	(33,647)	439,410	7%
10200 Comm. Central Service Center							
Salaries & Benefits	487,858	-	487,858	-	(36,481)	451,377	7%
Operating Expenditures	8,900	-	8,900	-	-	8,900	0%
	496,758	-	496,758	-	(36,481)	460,277	7%
10300 Comm. North Service Center							
Salaries & Benefits	521,321	-	521,321	-	(34,239)	487,082	7%
Operating Expenditures	12,471	-	12,471	(850)	(25)	11,596	7%
	533,792	-	533,792	(850)	(34,264)	498,678	7%
10400 Comm. West Service Center							
Salaries & Benefits	513,794	-	513,794	-	(38,371)	475,423	7%
Operating Expenditures	26,400	-	26,400	(400)	-	26,000	2%
	540,194	-	540,194	(400)	(38,371)	501,423	7%
12000 County Clerk							
Salaries & Benefits	3,180,005	-	3,180,005	-	(232,061)	2,947,944	7%
Operating Expenditures	51,800	-	51,800	(12,892)	(533)	38,375	26%
	3,231,805	-	3,231,805	(12,892)	(232,594)	2,986,319	8%
13000 Veteran's Service							
Salaries & Benefits	255,625	-	255,625	-	(17,809)	237,816	7%
Operating Expenditures	8,550	-	8,550	(736)	(355)	7,459	13%
	264,175	-	264,175	(736)	(18,164)	245,275	7%
14000 Emergency Management							
Salaries & Benefits	480,256	-	480,256	-	(38,310)	441,946	8%
Operating Expenditures	55,600	-	55,600	(7,966)	(16,332)	31,302	44%
	535,856	-	535,856	(7,966)	(54,642)	473,248	12%
14900 Non-Departmental							
Salaries & Benefits	-	-	-	-	-	-	0%
Operating Expenditures	9,624,597	(117,150)	9,507,447	(189,801)	(350,554)	8,967,092	6%
Capital	5,000	-	5,000	-	-	5,000	0%
Transfers	1,600,000	-	1,600,000	-	-	1,600,000	0%
	11,229,597	(117,150)	11,112,447	(189,801)	(350,554)	10,572,092	5%
15001 County Court at Law 1							
Salaries & Benefits	485,447	-	485,447	-	(36,530)	448,917	8%
Operating Expenditures	287,275	-	287,275	(2,500)	(14,216)	270,559	6%
	772,722	-	772,722	(2,500)	(50,746)	719,476	7%
15002 County Court at Law 2							
Salaries & Benefits	490,187	-	490,187	-	(35,248)	454,939	7%
Operating Expenditures	349,530	-	349,530	(685)	(14,700)	334,145	4%
	839,717	-	839,717	(685)	(49,948)	789,084	6%
15003 County Court at Law 3							
Salaries & Benefits	501,707	-	501,707	-	(37,222)	464,485	7%
Operating Expenditures	308,059	-	308,059	(954)	(14,855)	292,250	5%
	809,766	-	809,766	(954)	(52,077)	756,735	7%



Budget to Actuals for Year 2025

10/1/2024 thru 10/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
15004 County Court at Law 4							
Salaries & Benefits	536,677	-	536,677	-	(39,940)	496,737	7%
Operating Expenditures	365,200	-	365,200	(3,125)	(6,703)	355,371	3%
	901,877	-	901,877	(3,125)	(46,644)	852,108	6%
15900 Probate Court Investigations							
Salaries & Benefits	201,090	-	201,090	-	(15,113)	185,977	8%
Operating Expenditures	5,044	-	5,044	-	-	5,044	0%
	206,134	-	206,134	-	(15,113)	191,021	7%
16000 District Courts							
Salaries & Benefits	909,193	-	909,193	-	(72,887)	836,306	8%
Operating Expenditures	223,100	-	223,100	(10,386)	(4,242)	208,472	7%
	1,132,293	-	1,132,293	(10,386)	(77,129)	1,044,778	8%
16023 District Court-23rd							
Salaries & Benefits	24,805	-	24,805	-	-	24,805	0%
	24,805	-	24,805	-	-	24,805	0%
16149 District Court-149th							
Salaries & Benefits	306,577	-	306,577	-	(22,922)	283,655	7%
Operating Expenditures	636,500	-	636,500	-	(48,855)	587,645	8%
	943,077	-	943,077	-	(71,777)	871,300	8%
16239 District Court-239th							
Salaries & Benefits	310,025	-	310,025	-	(23,039)	286,986	7%
Operating Expenditures	755,000	-	755,000	-	(13,381)	741,619	2%
	1,065,025	-	1,065,025	-	(36,420)	1,028,605	3%
16300 District Court-300th							
Salaries & Benefits	322,404	-	322,404	-	(24,160)	298,244	7%
Operating Expenditures	610,000	-	610,000	-	(6,918)	603,083	1%
Transfers	450,000	-	450,000	-	-	450,000	0%
	1,382,404	-	1,382,404	-	(31,077)	1,351,327	2%
16412 District Court-412th							
Salaries & Benefits	320,350	-	320,350	-	(24,021)	296,329	7%
Operating Expenditures	1,030,000	-	1,030,000	-	(36,423)	993,577	4%
	1,350,350	-	1,350,350	-	(60,444)	1,289,906	4%
16461 District Court-461st							
Salaries & Benefits	305,330	-	305,330	-	(22,838)	282,492	7%
Operating Expenditures	365,000	-	365,000	-	(34,025)	330,975	9%
	670,330	-	670,330	-	(56,863)	613,467	8%
17000 District Clerk							
Salaries & Benefits	3,311,231	-	3,311,231	-	(234,889)	3,076,342	7%
Operating Expenditures	82,200	-	82,200	(27,825)	(75)	54,300	34%
	3,393,431	-	3,393,431	(27,825)	(234,964)	3,130,642	8%
18110 Justice of the Peace 1,1							
Salaries & Benefits	614,670	-	614,670	-	(45,185)	569,485	7%
Operating Expenditures	23,183	-	23,183	(5,300)	(330)	17,553	24%
	637,853	-	637,853	(5,300)	(45,515)	587,038	8%
18120 Justice of the Peace 1,2							
Salaries & Benefits	637,663	-	637,663	-	(47,842)	589,821	8%
Operating Expenditures	93,500	-	93,500	(51,480)	(5,805)	36,215	61%
	731,163	-	731,163	(51,480)	(53,647)	626,036	14%
18210 Justice of the Peace 2,1							
Salaries & Benefits	606,905	-	606,905	-	(40,490)	566,415	7%



Budget to Actuals for Year 2025

10/1/2024 thru 10/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	15,440	-	15,440	(1,734)	(1,506)	12,200	21%
18220 Justice of the Peace 2,2	622,345	-	622,345	(1,734)	(41,995)	578,615	7%
Salaries & Benefits	614,145	-	614,145	-	(41,719)	572,426	7%
Operating Expenditures	22,700	-	22,700	(3,500)	-	19,200	15%
	636,845	-	636,845	(3,500)	(41,719)	591,626	7%
18310 Justice of the Peace 3,1							
Salaries & Benefits	547,118	-	547,118	-	(36,603)	510,515	7%
Operating Expenditures	17,900	-	17,900	(4,264)	(330)	13,306	26%
	565,018	-	565,018	(4,264)	(36,933)	523,821	7%
18320 Justice of the Peace 3,2							
Salaries & Benefits	526,866	-	526,866	-	(40,589)	486,277	8%
Operating Expenditures	17,900	-	17,900	-	-	17,900	0%
	544,766	-	544,766	-	(40,589)	504,177	7%
18410 Justice of the Peace 4,1							
Salaries & Benefits	612,643	-	612,643	-	(46,075)	566,568	8%
Operating Expenditures	17,550	-	17,550	-	(330)	17,220	2%
	630,193	-	630,193	-	(46,405)	583,788	7%
18420 Justice of the Peace 4,2							
Salaries & Benefits	703,564	-	703,564	-	(52,895)	650,669	8%
Operating Expenditures	51,450	-	51,450	(71)	(781)	50,598	2%
	755,014	-	755,014	(71)	(53,676)	701,267	7%
19000 Judicial Miscellaneous							
Salaries & Benefits	432,105	-	432,105	-	(25,152)	406,953	6%
Operating Expenditures	1,885,750	-	1,885,750	(318,347)	(62,890)	1,504,513	20%
Transfers	250,000	-	250,000	-	-	250,000	0%
	2,567,855	-	2,567,855	(318,347)	(88,042)	2,161,467	16%
19100 Indigent Defense							
Salaries & Benefits	255,479	-	255,479	-	(19,230)	236,249	8%
Operating Expenditures	6,671	-	6,671	-	-	6,671	0%
	262,150	-	262,150	-	(19,230)	242,920	7%
19200 Bail Bond Board							
Salaries & Benefits	148,776	-	148,776	-	(11,021)	137,755	7%
Operating Expenditures	5,500	-	5,500	-	-	5,500	0%
	154,276	-	154,276	-	(11,021)	143,255	7%
19300 District Attorney							
Salaries & Benefits	10,631,812	(73,634)	10,558,178	-	(780,530)	9,777,648	7%
Operating Expenditures	208,700	-	208,700	(91,835)	(2,974)	113,892	45%
Capital	202,268	18,634	220,902	-	-	220,902	0%
Transfers	132,000	-	132,000	-	-	132,000	0%
	11,174,780	(55,000)	11,119,780	(91,835)	(783,504)	10,244,441	8%
19900 Law Library							
Transfers	70,000	-	70,000	-	-	70,000	0%
	70,000	-	70,000	-	-	70,000	0%
20100 County Auditor							
Salaries & Benefits	2,315,622	-	2,315,622	-	(186,661)	2,128,961	8%
Operating Expenditures	19,450	-	19,450	(7,668)	(32)	11,750	40%
	2,335,072	-	2,335,072	(7,668)	(186,692)	2,140,711	8%
20200 Purchasing							
Salaries & Benefits	852,133	-	852,133	-	(63,874)	788,259	7%



Budget to Actuals for Year 2025

10/1/2024 thru 10/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	41,100	-	41,100	(12,267)	(113)	28,720	30%
	893,233	-	893,233	(12,267)	(63,987)	816,979	9%
20300 County Treasurer							
Salaries & Benefits	421,675	-	421,675	-	(31,616)	390,059	7%
Operating Expenditures	92,670	-	92,670	(56,350)	(3,795)	32,525	65%
	514,345	-	514,345	(56,350)	(35,411)	422,585	18%
20400 Human Resources							
Salaries & Benefits	1,083,820	-	1,083,820	-	(76,209)	1,007,611	7%
Operating Expenditures	117,817	-	117,817	(91,199)	(4,503)	22,115	81%
	1,201,637	-	1,201,637	(91,199)	(80,712)	1,029,726	14%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,434,945	-	4,434,945	-	(311,220)	4,123,725	7%
Operating Expenditures	207,700	-	207,700	(82,196)	(15,271)	110,233	47%
Capital	37,350	-	37,350	-	-	37,350	0%
	4,679,995	-	4,679,995	(82,196)	(326,491)	4,271,308	9%
22000 Information Systems							
Salaries & Benefits	3,965,218	-	3,965,218	-	(296,799)	3,668,419	7%
Operating Expenditures	7,995,303	(2,000)	7,993,303	(1,137,602)	(1,311,127)	5,544,574	31%
Debt Services	290,000	-	290,000	-	-	290,000	0%
Capital	436,200	-	436,200	-	-	436,200	0%
	12,686,721	(2,000)	12,684,721	(1,137,602)	(1,607,926)	9,939,193	22%
23000 Appraisal District Assessment							
Operating Expenditures	1,136,080	-	1,136,080	-	(260,532)	875,548	23%
	1,136,080	-	1,136,080	-	(260,532)	875,548	23%
24000 Elections							
Salaries & Benefits	851,063	-	851,063	-	(41,163)	809,900	5%
Operating Expenditures	448,850	-	448,850	(41,040)	(246,667)	161,143	64%
Capital	24,000	-	24,000	-	-	24,000	0%
	1,323,913	-	1,323,913	(41,040)	(287,830)	995,043	25%
25000 Facilities Management							
Salaries & Benefits	2,461,823	-	2,461,823	-	(180,034)	2,281,789	7%
Operating Expenditures	3,429,400	-	3,429,400	(911,401)	(8,870)	2,509,129	27%
Capital	335,000	-	335,000	-	-	335,000	0%
	6,226,223	-	6,226,223	(911,401)	(188,904)	5,125,918	18%
26000 Property Insurance							
Operating Expenditures	2,600,000	-	2,600,000	-	-	2,600,000	0%
	2,600,000	-	2,600,000	-	-	2,600,000	0%
30000 County Sheriff							
Salaries & Benefits	23,040,266	-	23,040,266	-	(1,880,197)	21,160,069	8%
Operating Expenditures	3,269,000	200,000	3,469,000	(989,892)	(92,873)	2,386,235	31%
Capital	1,241,550	(168,000)	1,073,550	50,945	(50,945)	1,073,550	0%
Transfers	55,000	-	55,000	-	-	55,000	0%
	27,605,816	32,000	27,637,816	(938,947)	(2,024,015)	24,674,854	11%
30100 Animal Control							
Salaries & Benefits	592,660	-	592,660	-	(51,011)	541,649	9%
Operating Expenditures	87,500	-	87,500	(21,491)	(209)	65,799	25%
Capital	52,000	-	52,000	-	-	52,000	0%
	732,160	-	732,160	(21,491)	(51,220)	659,449	10%
30200 Crime Lab							
Salaries & Benefits	716,055	-	716,055	-	(61,763)	654,292	9%



Budget to Actuals for Year 2025

10/1/2024 thru 10/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	315,000	-	315,000	(124,034)	(2,960)	188,006	40%
Capital	25,000	-	25,000	(16,372)	-	8,628	65%
	1,056,055	-	1,056,055	(140,406)	(64,723)	850,926	19%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	232,533	-	232,533	-	(17,286)	215,247	7%
Operating Expenditures	1,550	-	1,550	-	-	1,550	0%
	234,083	-	234,083	-	(17,286)	216,797	7%
32100 Constable-Precinct 1							
Salaries & Benefits	1,166,529	-	1,166,529	-	(104,015)	1,062,514	9%
Operating Expenditures	265,539	-	265,539	(94,058)	(8,633)	162,848	39%
Capital	-	-	-	54,350	(54,350)	-	0%
	1,432,068	-	1,432,068	(39,708)	(166,999)	1,225,361	14%
32200 Constable-Precinct 2							
Salaries & Benefits	1,061,806	-	1,061,806	-	(86,693)	975,113	8%
Operating Expenditures	233,400	-	233,400	(58,921)	(18,132)	156,347	33%
Capital	-	-	-	-	-	-	0%
	1,295,206	-	1,295,206	(58,921)	(104,825)	1,131,460	13%
32300 Constable-Precinct 3							
Salaries & Benefits	1,126,588	-	1,126,588	-	(85,409)	1,041,179	8%
Operating Expenditures	257,800	-	257,800	(72,978)	(1,326)	183,496	29%
Capital	179,700	-	179,700	-	-	179,700	0%
	1,564,088	-	1,564,088	(72,978)	(86,735)	1,404,375	10%
32400 Constable-Precinct 4							
Salaries & Benefits	1,906,710	-	1,906,710	-	(158,270)	1,748,440	8%
Operating Expenditures	228,500	-	228,500	(61,178)	(12,218)	155,104	32%
Capital	51,250	-	51,250	99,160	(150,990)	(580)	101%
	2,186,460	-	2,186,460	37,982	(321,478)	1,902,965	13%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	117,244	-	117,244	-	(6,538)	110,706	6%
Operating Expenditures	66,110	-	66,110	(5,400)	-	60,710	8%
Capital	-	-	-	53,905	(53,905)	-	0%
	183,354	-	183,354	48,505	(60,443)	171,416	7%
34000 Ambulance EMS							
Operating Expenditures	96,000	-	96,000	-	-	96,000	0%
	96,000	-	96,000	-	-	96,000	0%
34100 Fire Protection							
Salaries & Benefits	65,468	-	65,468	-	(5,145)	60,323	8%
Operating Expenditures	558,000	-	558,000	-	(546,799)	11,201	98%
	623,468	-	623,468	-	(551,944)	71,524	89%
34200 Fire Marshal							
Transfers	310,000	-	310,000	-	-	310,000	0%
	310,000	-	310,000	-	-	310,000	0%
35000 Detention Center							
Salaries & Benefits	15,609,080	-	15,609,080	-	(1,332,786)	14,276,294	9%
Operating Expenditures	9,540,000	-	9,540,000	(3,738,967)	(1,233,441)	4,567,592	52%
Capital	196,000	-	196,000	(8,999)	-	187,001	5%
	25,345,080	-	25,345,080	(3,747,966)	(2,566,227)	19,030,887	25%
36000 Juvenile Probation							
Salaries & Benefits	8,671,867	-	8,671,867	-	(612,896)	8,058,971	7%
Operating Expenditures	1,547,201	-	1,547,201	(994,309)	(125,980)	426,912	72%
Capital	50,000	-	50,000	16,700	(16,700)	50,000	0%



Budget to Actuals for Year 2025

10/1/2024 thru 10/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Transfers	610,000	-	610,000	-	-	610,000	0%
	10,879,068	-	10,879,068	(977,609)	(755,576)	9,145,883	16%
40000 Adult Probation							
Operating Expenditures	266,350	117,150	383,500	(22,889)	(247)	360,364	6%
Transfers	92,000	-	92,000	-	-	92,000	0%
	358,350	117,150	475,500	(22,889)	(247)	452,364	5%
45000 Health							
Salaries & Benefits	599,975	-	599,975	-	(41,512)	558,463	7%
Operating Expenditures	94,600	2,000	96,600	(21,323)	(2,778)	72,499	25%
Transfers	2,000	-	2,000	-	-	2,000	0%
	696,575	2,000	698,575	(21,323)	(44,290)	632,962	9%
45200 Indigent Health Care							
Salaries & Benefits	200,900	-	200,900	-	(12,397)	188,503	6%
Operating Expenditures	2,439,605	-	2,439,605	(175,610)	(19,931)	2,244,063	8%
	2,640,505	-	2,640,505	(175,610)	(32,328)	2,432,567	8%
45300 Water Lab							
Salaries & Benefits	232,751	-	232,751	-	(10,741)	222,010	5%
Operating Expenditures	54,450	-	54,450	(1,739)	(755)	51,956	5%
	287,201	-	287,201	(1,739)	(11,496)	273,967	5%
46000 Children Protective Services							
Operating Expenditures	94,400	-	94,400	(222)	(771)	93,407	1%
Transfers	40,000	-	40,000	-	-	40,000	0%
	134,400	-	134,400	(222)	(771)	133,407	1%
47000 Environmental Health							
Salaries & Benefits	1,423,159	-	1,423,159	-	(102,028)	1,321,131	7%
Operating Expenditures	98,090	-	98,090	(8,946)	(347)	88,797	9%
Transfers	120,000	-	120,000	-	-	120,000	0%
	1,641,249	-	1,641,249	(8,946)	(102,375)	1,529,928	7%
49000 County Welfare							
Salaries & Benefits	60,688	-	60,688	-	(7,460)	53,228	12%
Operating Expenditures	13,400	-	13,400	(1,650)	(55)	11,695	13%
	74,088	-	74,088	(1,650)	(7,515)	64,923	12%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	-	268,800	0%
	268,800	-	268,800	-	-	268,800	0%
51000 Actions							
Operating Expenditures	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
52000 Helpline							
Operating Expenditures	20,000	-	20,000	-	(20,000)	-	100%
	20,000	-	20,000	-	(20,000)	-	100%
53000 Marine Protection Service							
Operating Expenditures	12,000	-	12,000	-	(12,000)	-	100%
	12,000	-	12,000	-	(12,000)	-	100%
55000 Library Administration							
Salaries & Benefits	6,973,810	-	6,973,810	-	(522,572)	6,451,238	7%
Operating Expenditures	1,699,338	-	1,699,338	(979,306)	(80,823)	639,209	62%
Capital	209,419	-	209,419	-	-	209,419	0%
	8,882,567	-	8,882,567	(979,306)	(603,396)	7,299,866	18%



Budget to Actuals for Year 2025

10/1/2024 thru 10/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
56000 Parks							
Salaries & Benefits	4,013,411	-	4,013,411	-	(281,886)	3,731,525	7%
Operating Expenditures	1,357,050	-	1,357,050	(413,887)	(44,211)	898,952	34%
Capital	630,000	-	630,000	(38,301)	(30,184)	561,515	11%
	6,000,461	-	6,000,461	(452,188)	(356,281)	5,191,992	13%
57000 Fairgrounds							
Salaries & Benefits	76,930	-	76,930	-	(5,730)	71,200	7%
Operating Expenditures	285,540	-	285,540	(33,230)	(3,070)	249,240	13%
Capital	775,000	-	775,000	-	-	775,000	0%
	1,137,470	-	1,137,470	(33,230)	(8,800)	1,095,440	4%
58000 Museum							
Salaries & Benefits	646,493	-	646,493	-	(43,923)	602,570	7%
Operating Expenditures	26,932	-	26,932	(1,877)	(75)	24,980	7%
Capital	325,302	-	325,302	-	-	325,302	0%
	998,727	-	998,727	(1,877)	(43,998)	952,852	5%
60000 Agriculture Extension							
Salaries & Benefits	524,775	-	524,775	-	(39,632)	485,143	8%
Operating Expenditures	58,700	-	58,700	(8,689)	(3,457)	46,555	21%
	583,475	-	583,475	(8,689)	(43,088)	531,698	9%
65000 Flood Plain Administrator							
Salaries & Benefits	326,999	-	326,999	-	(23,256)	303,743	7%
Operating Expenditures	12,400	-	12,400	-	(100)	12,300	1%
Capital	-	55,000	55,000	(49,895)	-	5,105	91%
	339,399	55,000	394,399	(49,895)	(23,356)	321,148	19%
Total Fund: 10000	182,328,126	32,000	182,360,126	(10,744,828)	(14,093,866)	157,521,433	14%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	9,300	-	9,300	-	-	9,300	0%
	9,300	-	9,300	-	-	9,300	0%
Total Fund: 10200	9,300	-	9,300	-	-	9,300	0%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	20,000	-	20,000	-	-	20,000	0%
	20,000	-	20,000	-	-	20,000	0%
Total Fund: 10350	20,000	-	20,000	-	-	20,000	0%
Fund: 10351-Sheriff Drone Team							
30000 County Sheriff							
Operating Expenditures	15,000	-	15,000	-	-	15,000	0%
	15,000	-	15,000	-	-	15,000	0%
Total Fund: 10351	15,000	-	15,000	-	-	15,000	0%
Fund: 10352-Sheriff Marine Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	-	-	10,000	0%
	10,000	-	10,000	-	-	10,000	0%
Total Fund: 10352	10,000	-	10,000	-	-	10,000	0%
Fund: 10353-Sheriff Dive Team							



Budget to Actuals for Year 2025

10/1/2024 thru 10/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	-	-	10,000	0%
	10,000	-	10,000	-	-	10,000	0%
Total Fund: 10353	10,000	-	10,000	-	-	10,000	0%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	219,439	-	219,439	-	(14,858)	204,581	7%
	219,439	-	219,439	-	(14,858)	204,581	7%
Total Fund: 10400	219,439	-	219,439	-	(14,858)	204,581	7%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	-	2,000	0%
	2,000	-	2,000	-	-	2,000	0%
Total Fund: 10600	2,000	-	2,000	-	-	2,000	0%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	2,000	-	2,000	(1,000)	-	1,000	50%
	2,000	-	2,000	(1,000)	-	1,000	50%
Total Fund: 10700	2,000	-	2,000	(1,000)	-	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%
Total Fund: 10710	1,000	-	1,000	-	-	1,000	0%
Fund: 10850-CPS-Donations							
46000 Children Protective Services							
Operating Expenditures	23,600	-	23,600	(1,021)	(579)	22,000	7%
	23,600	-	23,600	(1,021)	(579)	22,000	7%
Total Fund: 10850	23,600	-	23,600	(1,021)	(579)	22,000	7%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	10,000	-	10,000	-	(1,420)	8,580	14%
	10,000	-	10,000	-	(1,420)	8,580	14%
71000 RB South Service Center							
Salaries & Benefits	3,719,227	(193,000)	3,526,227	-	(269,217)	3,257,010	8%
Operating Expenditures	2,160,000	100,000	2,260,000	(636,667)	(20,745)	1,602,589	29%
Capital	164,732	-	164,732	(73,390)	(76,520)	14,822	91%
	6,043,959	(93,000)	5,950,959	(710,057)	(366,482)	4,874,421	18%
72000 RB Central Service Center							
Salaries & Benefits	3,678,418	(288,000)	3,390,418	-	(259,303)	3,131,115	8%
Operating Expenditures	2,160,000	125,000	2,285,000	(584,053)	(77,900)	1,623,047	29%
Capital	750,000	-	750,000	(542,767)	(186,946)	20,287	97%
	6,588,418	(163,000)	6,425,418	(1,126,820)	(524,150)	4,774,448	26%
73000 RB North Service Center							
Salaries & Benefits	3,595,365	(33,000)	3,562,365	-	(247,625)	3,314,740	7%



Budget to Actuals for Year 2025

10/1/2024 thru 10/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	2,180,000	100,000	2,280,000	(454,067)	(81,655)	1,744,278	23%
Capital	730,001	-	730,001	(697,521)	(5,919)	26,560	96%
	6,505,366	67,000	6,572,366	(1,151,588)	(335,199)	5,085,579	23%
74000 RB West Service Center							
Salaries & Benefits	3,813,972	(331,000)	3,482,972	-	(252,424)	3,230,548	7%
Operating Expenditures	2,160,000	200,000	2,360,000	(550,514)	(34,081)	1,775,405	25%
Capital	750,000	-	750,000	(736,192)	-	13,808	98%
	6,723,972	(131,000)	6,592,972	(1,286,707)	(286,505)	5,019,761	24%
75000 Engineer's Office							
Salaries & Benefits	2,323,311	-	2,323,311	-	(170,048)	2,153,263	7%
Operating Expenditures	1,392,267	175,000	1,567,267	(188,120)	(4,340)	1,374,807	12%
Capital	50,000	-	50,000	(45,675)	-	4,325	91%
Transfers	2,300,000	-	2,300,000	-	-	2,300,000	0%
	6,065,578	175,000	6,240,578	(233,795)	(174,388)	5,832,395	7%
Total Fund: 20000	31,937,293	(145,000)	31,792,293	(4,508,966)	(1,688,143)	25,595,184	19%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	193,000	193,000	-	(9,214)	183,786	5%
Operating Expenditures	1,750,000	-	1,750,000	(226,031)	(76,569)	1,447,400	17%
	1,750,000	193,000	1,943,000	(226,031)	(85,784)	1,631,186	16%
72000 RB Central Service Center							
Salaries & Benefits	-	288,000	288,000	-	(4,452)	283,548	2%
Operating Expenditures	1,750,000	-	1,750,000	(45,288)	-	1,704,712	3%
	1,750,000	288,000	2,038,000	(45,288)	(4,452)	1,988,260	2%
73000 RB North Service Center							
Salaries & Benefits	-	33,000	33,000	-	-	33,000	0%
Operating Expenditures	1,750,000	-	1,750,000	-	-	1,750,000	0%
	1,750,000	33,000	1,783,000	-	-	1,783,000	0%
74000 RB West Service Center							
Salaries & Benefits	-	331,000	331,000	-	(19,741)	311,259	6%
Operating Expenditures	1,750,000	-	1,750,000	(221,800)	-	1,528,200	13%
	1,750,000	331,000	2,081,000	(221,800)	(19,741)	1,839,459	12%
75000 Engineer's Office							
Operating Expenditures	1,250,000	(480,357)	769,643	(219,643)	-	550,000	29%
Capital	9,375,000	(219,643)	9,155,357	(30,103)	-	9,125,254	0%
	10,625,000	(700,000)	9,925,000	(249,746)	-	9,675,254	3%
Total Fund: 20500	17,625,000	145,000	17,770,000	(742,865)	(109,977)	16,917,159	5%
Fund: 39800-Law Library							
19900 Law Library							
Salaries & Benefits	88,877	-	88,877	-	(6,692)	82,185	8%
Operating Expenditures	380,000	-	380,000	(234,131)	(16,652)	129,217	66%
	468,877	-	468,877	(234,131)	(23,344)	211,402	55%
22000 Information Systems							
Operating Expenditures	6,000	-	6,000	(5,967)	(500)	(467)	108%
	6,000	-	6,000	(5,967)	(500)	(467)	108%
Total Fund: 39800	474,877	-	474,877	(240,098)	(23,844)	210,935	56%
Fund: 39900-Mosquito Control District							



Budget to Actuals for Year 2025

10/1/2024 thru 10/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
22000 Information Systems							
Operating Expenditures	19,450	-	19,450	(1,006)	(804)	17,640	9%
	19,450	-	19,450	(1,006)	(804)	17,640	9%
49900 Mosquito Control							
Salaries & Benefits	1,428,300	-	1,428,300	-	(101,846)	1,326,454	7%
Operating Expenditures	1,550,900	-	1,550,900	(232,829)	110,294	1,428,365	8%
Capital	63,000	-	63,000	(17,440)	-	45,560	28%
	3,042,200	-	3,042,200	(250,269)	8,449	2,800,380	8%
Total Fund: 39900	3,061,650	-	3,061,650	(251,275)	7,645	2,818,020	8%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	24,600	-	24,600	(10,458)	(1,087)	13,055	47%
	24,600	-	24,600	(10,458)	(1,087)	13,055	47%
90000 Airport							
Salaries & Benefits	1,250,143	-	1,250,143	-	(96,065)	1,154,078	8%
Operating Expenditures	2,893,102	-	2,893,102	(200,164)	(149,907)	2,543,031	12%
Capital	1,602,500	-	1,602,500	-	-	1,602,500	0%
Transfers	1,711,000	-	1,711,000	-	-	1,711,000	0%
	7,456,745	-	7,456,745	(200,164)	(245,972)	7,010,608	6%
Total Fund: 60500	7,481,345	-	7,481,345	(210,622)	(247,060)	7,023,663	6%
Report Total	243,220,630	32,000	243,252,630	(16,700,675)	(16,170,681)	210,381,274	14%



Balance Sheet for Year 2025

as of 10/31/2024

Note: Fund Balance is only adjusted at end of year; fund balance is as of 9/30/2024

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	23,548,957	(1,949,846)	(3,566)	(113,818)	91,954
Investments	(24,678,823)	146,772	546	1,792	
Accounts Receivable	(71,535)				(88,979)
Inventory				113,285	
Prepaid	(5,137)	(8,783)	(5)	(384)	(286)
Non-current Assets	(10,000,000)				
	(11,206,539)	(1,811,856)	(3,025)	875	2,689
Liabilities					
Accounts Payable - Other	1,169,246	922,471	9,065	8,376	29,896
AP-State of Texas Court Costs	322,514				
AP-State of Texas Other Liab	817				4
AP-Governmental Entities	(381)				
AP-Payroll Liabilities	(1,604,857)	(266,293)	(1,302)	(17,079)	(14,374)
AP Due to Others	51,228				
Tax Office Liabilities	(2,893,224)				
Due to Agency Groups	4,586				
	(2,950,070)	656,178	7,763	(8,704)	15,527

Note: The total receivable from Brazoria County Toll Road Authority is \$158.55. The current presentation of this report only includes the General Fund and Road & Bridge portions.



Statement of Changes in Fund Balance

as of 10/31/2024

Fund	Unaudited Fund Balance	Month Ending Oct 31, 2024			10/31/2024
		Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	100,496,738	1,579,591	(15,732,956)	-	86,343,373
Fund 10100-General Fund - Construction	225,693	-	-	-	225,693
Fund 10200-Juv Prob Fees	15,864	65	-	-	15,928
Fund 10300-Unclaimed Juvenile Restitution	11,569	-	-	-	11,569
Fund 10350-Sheriff Special Response Team	12,146	24	-	-	12,170
Fund 10400-Env Health-Retail Food Permits	23,790	10,850	(18,015)	-	16,625
Fund 10500-District Clerk Contingency	848,698	2,356	-	-	851,054
Fund 10600-Fire Training Field	14,186	28	-	-	14,214
Fund 10700-Parks Special Events	26,435	53	-	-	26,488
Fund 10710-Parks SFA Special Projects	10,083	20	-	-	10,103
Fund 10850-CPS-Donations	37,033	1,029	(579)	-	37,482
Total General Fund Group	101,722,233	1,594,017	(15,751,550)	-	87,564,700
Fund 20000-Road and Bridge Non-Construct	39,605,669	852,510	(1,878,986)	-	38,579,193
Fund 20500-Road and Bridge Construction	(9,316,040)	(1)	(129,202)	-	(9,445,242)
Total Road and Bridge Funds	30,289,629	852,509	(2,008,187)	-	29,133,951
Fund 39800-Law Library	52,935	21,672	(16,934)	-	57,673
Fund 39900-Mosquito Control District	683,617	5,571	(13,399)	-	675,788
Total Special Revenue Funds	736,552	27,243	(30,333)	-	733,462
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,228,827	5,423	-	-	1,234,250
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	85,337	3,393	-	-	88,731
Fund 42100-2018 Cert of Oblig-I,S	500,322	2,209	-	-	502,531
Fund 42200-2021 CO-Courthouse Campus I,S	2,191,042	10,425	-	-	2,201,467
Fund 44000-Toll Road-SH288-I&S	(93,606,802)	388	(5,850)	290,000	(93,322,264)
Fund 45000-Road Bonds-Mobility-I,S	3,524,729	13,276	-	-	3,538,005
Total Debt Service Funds	(86,076,544)	35,114	(5,850)	290,000	(85,757,280)
Fund 60500-Airport Operating	11,043,587	279,869	(261,652)	-	11,061,803
Total Enterprise Funds	11,043,587	279,869	(261,652)	-	11,061,803
Report Total	57,715,457	2,788,751	(18,057,573)	290,000	42,736,635

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.



Debt Service Payment Schedules

Fiscal Year 2025

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
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	74,000.00	2,095,000.00	26,750.00	2,195,750.00

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
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	150,500.00	3,060,000.00	78,875.00	3,289,375.00



Debt Service Payment Schedules

Fiscal Year 2025

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
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	1,212,350.00	6,870,000.00	1,058,025.00	9,140,375.00

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
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	130,625.00	2,040,000.00	79,625.00	2,250,250.00



Debt Service Payment Schedules

Fiscal Year 2025

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
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	588,125.00	6,460,000.00	426,625.00	7,474,750.00



Debt Service Payment Schedules

Fiscal Year 2025

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
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	21,486,425.00	85,895,000.00	19,806,600.00	127,188,025.00



Debt Service Payment Schedules

Fiscal Year 2025

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
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	1,498,800.00	13,250,000.00	1,177,325.00	15,926,125.00

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
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	356,400.00	3,785,000.00	280,700.00	4,422,100.00