

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
December 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
December 31, 2024

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

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



TELEPHONE:
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January 28, 2025

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

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Brazoria County, Texas as of and for the three months ended December 31, 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

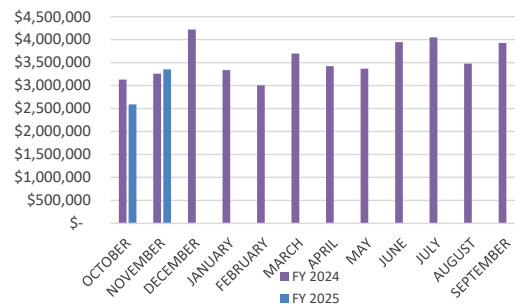
BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 2025

CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2024	FY 2025	DIFF	%
OCTOBER	\$ 3,129,605	\$ 2,590,598	\$ (539,007)	-17.22%
NOVEMBER	\$ 3,258,002	\$ 3,352,546	\$ 94,544	2.90%
DECEMBER	\$ 4,222,460	\$ (4,222,460)	\$ (4,222,460)	-100.00%
JANUARY	\$ 3,336,617	\$ (3,336,617)	\$ (3,336,617)	-100.00%
FEBRUARY	\$ 3,005,923	\$ (3,005,923)	\$ (3,005,923)	-100.00%
MARCH	\$ 3,699,623	\$ (3,699,623)	\$ (3,699,623)	-100.00%
APRIL	\$ 3,422,540	\$ (3,422,540)	\$ (3,422,540)	-100.00%
MAY	\$ 3,365,688	\$ (3,365,688)	\$ (3,365,688)	-100.00%
JUNE	\$ 3,946,694	\$ (3,946,694)	\$ (3,946,694)	-100.00%
JULY	\$ 4,050,506	\$ (4,050,506)	\$ (4,050,506)	-100.00%
AUGUST	\$ 3,480,157	\$ (3,480,157)	\$ (3,480,157)	-100.00%
SEPTEMBER	\$ 3,929,890	\$ (3,929,890)	\$ (3,929,890)	-100.00%
TOTAL	\$ 42,847,704	\$ 5,943,144	\$ (36,904,560)	-1014.32%

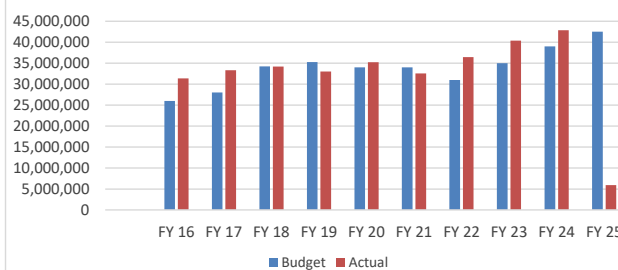
Sales Tax Collections by Month



SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

Month Collected/ Month Remitted	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
OCT / DEC	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	2,590,598
NOV / JAN	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	3,352,546
DEC / FEB	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	2,603,433	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	2,299,393	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	2,864,527	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	2,689,329	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	2,694,989	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	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	2,200,027	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	2,861,537	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	2,561,914	2,891,665	2,894,158	2,952,287	2,592,087	3,024,952	3,277,671	3,255,439	3,929,890	-

Annual Sales Tax Collections - Budget versus Actual



SALES TAX BY FISCAL YEAR

	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Budget	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	42,500,000
Actual	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	5,943,144



Aggregate Revenue for Year 2025

10/01/2024 thru 12/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	118,515,798	(3,498,234)	115,017,564	45,423,635	(69,593,929)
Other Constitutional Tax	42,500,000	-	42,500,000	2,590,598	(39,909,402)
Penalty and Interest	720,000	-	720,000	85,164	(634,836)
Licenses and Permits	2,315,500	-	2,315,500	370,441	(1,945,059)
Grant Revenue	488,000	-	488,000	37,440	(450,560)
Shared Revenue	641,001	-	641,001	5,077	(635,924)
Fees of Office	6,733,400	-	6,733,400	1,037,053	(5,696,347)
Library Revenue Fees	68,075	-	68,075	15,353	(52,722)
Legislative Fees	967,596	-	967,596	230,547	(737,049)
Other Fees	865,000	-	865,000	132,981	(732,019)
Fines and Forfeitures	2,244,500	-	2,244,500	665,335	(1,579,165)
Investment Income	3,831,786	-	3,831,786	1,244,120	(2,587,666)
Sale of Assets	21,000	-	21,000	-	(21,000)
Miscellaneous Revenue	2,416,470	-	2,416,470	610,746	(1,805,724)
Total Fund: 10000	182,328,126	(3,498,234)	178,829,892	52,448,492	(126,381,400)
Fund: 10200-Juv Prob Fees					
Other Fees	5,500	-	5,500	157	(5,343)
Investment Income	1,200	-	1,200	90	(1,110)
Total Fund: 10200	6,700	-	6,700	247	(6,453)
Fund: 10340-Constable 4 Marine Team					
Investment Income	-	-	-	49	49
Contributions	-	-	-	44,750	44,750
Total Fund: 10340	-	-	-	44,799	44,799
Fund: 10350-Sheriff Special Response Team					
Investment Income	1,000	-	1,000	66	(934)
Transfers	20,000	-	20,000	-	(20,000)
Total Fund: 10350	21,000	-	21,000	66	(20,934)
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	35,290	19,790
Transfers	120,000	-	120,000	-	(120,000)
Total Fund: 10400	135,500	-	135,500	35,290	(100,210)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	50	50



Aggregate Revenue for Year 2025

10/01/2024 thru 12/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Investment Income	40,000	-	40,000	6,552	(33,448)
Total Fund: 10500	40,000	-	40,000	6,602	(33,398)
Fund: 10600-Fire Training Field					
Investment Income	800	-	800	77	(723)
Total Fund: 10600	800	-	800	77	(723)
Fund: 10700-Parks Special Events					
Investment Income	1,500	-	1,500	143	(1,357)
Contributions	2,000	-	2,000	-	(2,000)
Total Fund: 10700	3,500	-	3,500	143	(3,357)
Fund: 10710-Parks SFA Special Projects					
Other Fees	1,200	-	1,200	180	(1,020)
Investment Income	-	-	-	55	55
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	1,200	-	1,200	235	(965)
Fund: 10850-CPS-Donations					
Investment Income	1,500	-	1,500	205	(1,295)
Contributions	4,000	-	4,000	3,125	(875)
Total Fund: 10850	5,500	-	5,500	3,330	(2,170)
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	39,675,463	-	39,675,463	15,649,264	(24,026,199)
Penalty and Interest	264,000	-	264,000	33,487	(230,513)
Grant Revenue	80,000	-	80,000	83,903	3,903
Shared Revenue	2,800,000	-	2,800,000	503,730	(2,296,270)
Fees of Office	18,000	-	18,000	17,892	(108)
Road and Bridge Fees	810,000	-	810,000	188,321	(621,679)
Other Fees	-	-	-	173	173
Investment Income	1,000,000	-	1,000,000	388,121	(611,879)
Miscellaneous Revenue	500,000	-	500,000	619,823	119,823
Total Fund: 20000	45,147,463	-	45,147,463	17,484,715	(27,662,748)
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	48,019	(141,981)
Investment Income	28,000	-	28,000	2,293	(25,707)
Miscellaneous Revenue	10,500	-	10,500	2,278	(8,222)
Transfers	70,000	-	70,000	-	(70,000)
Total Fund: 39800	298,500	-	298,500	52,590	(245,910)



Aggregate Revenue for Year 2025

10/01/2024 thru 12/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 39900-Mosquito Control District					
Tax Revenue	2,757,990	-	2,757,990	1,090,088	(1,667,902)
Penalty and Interest	13,700	-	13,700	1,767	(11,933)
Fees of Office	-	-	-	(1)	(1)
Investment Income	100,000	-	100,000	3,748	(96,252)
Total Fund: 39900	2,871,690	-	2,871,690	1,095,602	(1,776,089)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,125,260	-	1,125,260	444,280	(680,980)
Penalty and Interest	7,000	-	7,000	942	(6,058)
Investment Income	55,000	-	55,000	10,896	(44,104)
Total Fund: 41000	1,187,260	-	1,187,260	456,118	(731,142)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,035,397	-	2,035,397	803,659	(1,231,738)
Penalty and Interest	13,000	-	13,000	1,787	(11,213)
Investment Income	10,000	-	10,000	1,668	(8,332)
Total Fund: 42000	2,058,397	-	2,058,397	807,114	(1,251,283)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	672,949	-	672,949	265,997	(406,952)
Penalty and Interest	5,200	-	5,200	728	(4,472)
Investment Income	47,000	-	47,000	3,118	(43,882)
Total Fund: 42100	725,149	-	725,149	269,842	(455,307)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	3,600,667	-	3,600,667	1,423,520	(2,177,147)
Penalty and Interest	16,225	-	16,225	2,082	(14,143)
Investment Income	260,000	-	260,000	14,052	(245,948)
Total Fund: 42200	3,876,892	-	3,876,892	1,439,653	(2,437,239)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	162	162
Penalty and Interest	-	-	-	120	120
Total Fund: 44000	-	-	-	281	281
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	2,554,065	-	2,554,065	1,007,021	(1,547,044)
Penalty and Interest	24,000	-	24,000	3,085	(20,915)
Investment Income	200,000	-	200,000	27,047	(172,953)
Total Fund: 45000	2,778,065	-	2,778,065	1,037,153	(1,740,912)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	(1)	(1)
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,867,411	-	3,867,411	723,005	(3,144,406)
Total Fund: 60500	3,867,411	-	3,867,411	723,004	(3,144,407)
Report Total	245,388,153	(3,498,234)	241,889,919	75,905,352	(165,984,567)



Budget to Actuals for Year 2025

10/1/2024 thru 12/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	838,242	-	838,242	(486,814)	(194,531)	156,897	81%
Operating Expenditures	54,300	-	54,300	(4,680)	(2,247)	47,373	13%
	892,542	-	892,542	(491,494)	(196,778)	204,270	77%
10100 Comm. South Service Center							
Salaries & Benefits	462,051	-	462,051	(246,896)	(118,109)	97,046	79%
Operating Expenditures	11,775	-	11,775	(2,001)	(450)	9,324	21%
	473,826	-	473,826	(248,897)	(118,559)	106,370	78%
10200 Comm. Central Service Center							
Salaries & Benefits	487,858	-	487,858	(252,789)	(118,711)	116,359	76%
Operating Expenditures	8,900	-	8,900	-	-	8,900	0%
	496,758	-	496,758	(252,789)	(118,711)	125,259	75%
10300 Comm. North Service Center							
Salaries & Benefits	521,321	-	521,321	(252,525)	(112,524)	156,272	70%
Operating Expenditures	12,471	-	12,471	(2,169)	(147)	10,154	19%
	533,792	-	533,792	(254,695)	(112,671)	166,426	69%
10400 Comm. West Service Center							
Salaries & Benefits	513,794	-	513,794	(268,494)	(124,890)	120,409	77%
Operating Expenditures	26,400	-	26,400	(313)	(891)	25,196	5%
	540,194	-	540,194	(268,807)	(125,781)	145,605	73%
12000 County Clerk							
Salaries & Benefits	3,180,005	-	3,180,005	(1,611,802)	(759,134)	809,069	75%
Operating Expenditures	51,800	-	51,800	(19,145)	(4,100)	28,556	45%
	3,231,805	-	3,231,805	(1,630,947)	(763,234)	837,625	74%
13000 Veteran's Service							
Salaries & Benefits	255,625	-	255,625	(148,551)	(60,798)	46,276	82%
Operating Expenditures	8,550	-	8,550	(1,558)	(447)	6,546	23%
	264,175	-	264,175	(150,109)	(61,245)	52,822	80%
14000 Emergency Management							
Salaries & Benefits	480,256	-	480,256	(294,986)	(117,662)	67,608	86%
Operating Expenditures	55,600	-	55,600	(8,029)	(16,446)	31,126	44%
	535,856	-	535,856	(303,014)	(134,108)	98,734	82%
14900 Non-Departmental							
Salaries & Benefits	-	-	-	-	-	-	0%
Operating Expenditures	9,624,597	(117,150)	9,507,447	(155,859)	(994,847)	8,356,741	12%
Capital	5,000	-	5,000	847	(847)	5,000	0%
Transfers	1,600,000	-	1,600,000	-	-	1,600,000	0%
	11,229,597	(117,150)	11,112,447	(155,013)	(995,694)	9,961,741	10%
15001 County Court at Law 1							
Salaries & Benefits	485,447	-	485,447	(274,361)	(118,252)	92,834	81%
Operating Expenditures	287,275	-	287,275	(2,845)	(54,115)	230,315	20%
	772,722	-	772,722	(277,206)	(172,367)	323,149	58%
15002 County Court at Law 2							
Salaries & Benefits	490,187	-	490,187	(273,848)	(114,675)	101,664	79%
Operating Expenditures	349,530	-	349,530	(1,242)	(83,277)	265,011	24%
	839,717	-	839,717	(275,090)	(197,952)	366,675	56%
15003 County Court at Law 3							
Salaries & Benefits	501,707	-	501,707	(301,057)	(122,098)	78,552	84%
Operating Expenditures	308,059	-	308,059	(1,859)	(78,175)	228,025	26%
	809,766	-	809,766	(302,915)	(200,273)	306,577	62%



Budget to Actuals for Year 2025

10/1/2024 thru 12/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
15004 County Court at Law 4							
Salaries & Benefits	536,677	-	536,677	(301,057)	(130,036)	105,584	80%
Operating Expenditures	365,200	-	365,200	(689)	(64,180)	300,331	18%
	901,877	-	901,877	(301,746)	(194,216)	405,915	55%
15900 Probate Court Investigations							
Salaries & Benefits	201,090	-	201,090	(105,542)	(49,108)	46,439	77%
Operating Expenditures	5,044	-	5,044	(836)	-	4,208	17%
	206,134	-	206,134	(106,378)	(49,108)	50,648	75%
16000 District Courts							
Salaries & Benefits	909,193	-	909,193	(518,069)	(237,175)	153,949	83%
Operating Expenditures	223,100	-	223,100	(14,533)	(14,698)	193,869	13%
	1,132,293	-	1,132,293	(532,603)	(251,873)	347,818	69%
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	(169,946)	(74,562)	62,069	80%
Operating Expenditures	636,500	-	636,500	-	(227,860)	408,640	36%
	943,077	-	943,077	(169,946)	(302,422)	470,709	50%
16239 District Court-239th							
Salaries & Benefits	310,025	-	310,025	(169,946)	(74,972)	65,107	79%
Operating Expenditures	755,000	-	755,000	-	(174,157)	580,843	23%
	1,065,025	-	1,065,025	(169,946)	(249,128)	645,950	39%
16300 District Court-300th							
Salaries & Benefits	322,404	-	322,404	(169,946)	(78,601)	73,856	77%
Operating Expenditures	610,000	-	610,000	-	(77,593)	532,407	13%
Transfers	450,000	-	450,000	-	-	450,000	0%
	1,382,404	-	1,382,404	(169,946)	(156,194)	1,056,263	24%
16412 District Court-412th							
Salaries & Benefits	320,350	-	320,350	(169,946)	(78,146)	72,258	77%
Operating Expenditures	1,030,000	-	1,030,000	-	(278,222)	751,778	27%
	1,350,350	-	1,350,350	(169,946)	(356,368)	824,036	39%
16461 District Court-461st							
Salaries & Benefits	305,330	-	305,330	(169,946)	(74,285)	61,099	80%
Operating Expenditures	365,000	-	365,000	-	(114,387)	250,613	31%
	670,330	-	670,330	(169,946)	(188,672)	311,712	53%
17000 District Clerk							
Salaries & Benefits	3,311,231	-	3,311,231	(1,706,033)	(769,417)	835,781	75%
Operating Expenditures	82,200	-	82,200	(31,899)	(2,453)	47,849	42%
	3,393,431	-	3,393,431	(1,737,932)	(771,869)	883,630	74%
18110 Justice of the Peace 1,1							
Salaries & Benefits	614,670	-	614,670	(311,022)	(138,984)	164,664	73%
Operating Expenditures	23,183	-	23,183	(5,769)	(2,365)	15,049	35%
	637,853	-	637,853	(316,791)	(141,349)	179,713	72%
18120 Justice of the Peace 1,2							
Salaries & Benefits	637,663	-	637,663	(316,199)	(158,652)	162,812	74%
Operating Expenditures	93,500	-	93,500	(49,015)	(17,713)	26,772	71%
	731,163	-	731,163	(365,215)	(176,364)	189,584	74%
18210 Justice of the Peace 2,1							
Salaries & Benefits	606,905	-	606,905	(301,114)	(132,652)	173,139	71%



Budget to Actuals for Year 2025

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	15,440	-	15,440	(2,018)	(2,311)	11,111	28%
	622,345	-	622,345	(303,131)	(134,963)	184,251	70%
18220 Justice of the Peace 2,2							
Salaries & Benefits	614,145	-	614,145	(310,532)	(140,429)	163,184	73%
Operating Expenditures	22,700	-	22,700	(3,828)	(2,201)	16,672	27%
	636,845	-	636,845	(314,360)	(142,629)	179,856	72%
18310 Justice of the Peace 3,1							
Salaries & Benefits	547,118	-	547,118	(277,034)	(119,085)	150,999	72%
Operating Expenditures	17,900	-	17,900	(4,704)	(2,546)	10,649	41%
	565,018	-	565,018	(281,739)	(121,631)	161,648	71%
18320 Justice of the Peace 3,2							
Salaries & Benefits	526,866	-	526,866	(273,774)	(126,962)	126,130	76%
Operating Expenditures	17,900	-	17,900	(4,996)	(937)	11,967	33%
	544,766	-	544,766	(278,770)	(127,899)	138,097	75%
18410 Justice of the Peace 4,1							
Salaries & Benefits	612,643	-	612,643	(304,290)	(149,845)	158,508	74%
Operating Expenditures	17,550	-	17,550	(4,222)	(1,710)	11,618	34%
	630,193	-	630,193	(308,512)	(151,555)	170,126	73%
18420 Justice of the Peace 4,2							
Salaries & Benefits	703,564	-	703,564	(348,923)	(172,034)	182,607	74%
Operating Expenditures	51,450	-	51,450	(19,916)	(5,148)	26,386	49%
	755,014	-	755,014	(368,839)	(177,182)	208,993	72%
19000 Judicial Miscellaneous							
Salaries & Benefits	432,105	-	432,105	(278,909)	(65,064)	88,132	80%
Operating Expenditures	1,885,750	-	1,885,750	(226,731)	(280,851)	1,378,168	27%
Transfers	250,000	-	250,000	-	(4,235)	245,765	2%
	2,567,855	-	2,567,855	(505,639)	(350,150)	1,712,066	33%
19100 Indigent Defense							
Salaries & Benefits	255,479	-	255,479	(129,414)	(62,530)	63,535	75%
Operating Expenditures	6,671	-	6,671	(816)	-	5,855	12%
	262,150	-	262,150	(130,230)	(62,530)	69,390	74%
19200 Bail Bond Board							
Salaries & Benefits	148,776	-	148,776	(75,062)	(36,091)	37,624	75%
Operating Expenditures	5,500	-	5,500	(904)	-	4,596	16%
	154,276	-	154,276	(75,966)	(36,091)	42,219	73%
19300 District Attorney							
Salaries & Benefits	10,631,812	(73,634)	10,558,178	(5,856,049)	(2,503,471)	2,198,658	79%
Operating Expenditures	208,700	-	208,700	(86,662)	(27,081)	94,957	55%
Capital	202,268	18,634	220,902	60,169	(60,169)	220,902	0%
Transfers	132,000	-	132,000	-	(2,282)	129,718	2%
	11,174,780	(55,000)	11,119,780	(5,882,542)	(2,593,003)	2,644,235	76%
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	(1,239,727)	(561,623)	514,272	78%
Operating Expenditures	19,450	-	19,450	(8,088)	(1,411)	9,952	49%
	2,335,072	-	2,335,072	(1,247,814)	(563,034)	524,224	78%
20200 Purchasing							
Salaries & Benefits	852,133	-	852,133	(454,159)	(207,244)	190,730	78%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	41,100	-	41,100	(11,428)	(3,753)	25,919	37%
	893,233	-	893,233	(465,587)	(210,997)	216,649	76%
20300 County Treasurer							
Salaries & Benefits	421,675	-	421,675	(224,048)	(102,876)	94,752	78%
Operating Expenditures	92,670	-	92,670	(59,721)	(11,013)	21,936	76%
	514,345	-	514,345	(283,769)	(113,888)	116,688	77%
20400 Human Resources							
Salaries & Benefits	1,083,820	-	1,083,820	(615,980)	(250,250)	217,590	80%
Operating Expenditures	117,817	-	117,817	(82,784)	(17,869)	17,164	85%
	1,201,637	-	1,201,637	(698,763)	(268,120)	234,754	80%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,434,945	-	4,434,945	(2,255,556)	(1,028,755)	1,150,634	74%
Operating Expenditures	207,700	-	207,700	(68,944)	(63,266)	75,489	64%
Capital	37,350	-	37,350	(40,350)	-	(3,000)	108%
	4,679,995	-	4,679,995	(2,364,851)	(1,092,021)	1,223,123	74%
22000 Information Systems							
Salaries & Benefits	3,965,218	-	3,965,218	(2,170,663)	(950,934)	843,621	79%
Operating Expenditures	7,995,303	(2,000)	7,993,303	(1,117,263)	(2,026,720)	4,849,320	39%
Debt Services	290,000	-	290,000	-	-	290,000	0%
Capital	436,200	-	436,200	(61,381)	-	374,819	14%
	12,686,721	(2,000)	12,684,721	(3,349,307)	(2,977,655)	6,357,759	50%
23000 Appraisal District Assessment							
Operating Expenditures	1,136,080	-	1,136,080	-	(550,367)	585,714	48%
	1,136,080	-	1,136,080	-	(550,367)	585,714	48%
24000 Elections							
Salaries & Benefits	851,063	-	851,063	-	(383,545)	467,518	45%
Operating Expenditures	448,850	-	448,850	(41,908)	(251,544)	155,398	65%
Capital	24,000	-	24,000	-	-	24,000	0%
	1,323,913	-	1,323,913	(41,908)	(635,089)	646,916	51%
25000 Facilities Management							
Salaries & Benefits	2,461,823	-	2,461,823	(1,298,320)	(590,502)	573,001	77%
Operating Expenditures	3,429,400	-	3,429,400	(1,077,307)	(506,721)	1,845,372	46%
Capital	335,000	-	335,000	55,671	(55,671)	335,000	0%
	6,226,223	-	6,226,223	(2,319,956)	(1,152,894)	2,753,373	56%
26000 Property Insurance							
Operating Expenditures	2,600,000	-	2,600,000	-	(31,378)	2,568,622	1%
	2,600,000	-	2,600,000	-	(31,378)	2,568,622	1%
30000 County Sheriff							
Salaries & Benefits	23,040,266	-	23,040,266	(12,332,621)	(5,732,296)	4,975,349	78%
Operating Expenditures	3,269,000	200,000	3,469,000	(988,442)	(519,661)	1,960,898	43%
Capital	1,241,550	(168,000)	1,073,550	(68,019)	(146,785)	858,747	20%
Transfers	55,000	-	55,000	-	(1,503)	53,497	3%
	27,605,816	32,000	27,637,816	(13,389,081)	(6,400,244)	7,848,491	72%
30100 Animal Control							
Salaries & Benefits	592,660	-	592,660	(287,290)	(154,699)	150,671	75%
Operating Expenditures	87,500	-	87,500	(10,505)	(13,107)	63,887	27%
Capital	52,000	-	52,000	(6,015)	-	45,985	12%
	732,160	-	732,160	(303,810)	(167,807)	260,543	64%
30200 Crime Lab							
Salaries & Benefits	716,055	-	716,055	(467,495)	(190,463)	58,097	92%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	315,000	-	315,000	(35,578)	(105,506)	173,917	45%
Capital	25,000	-	25,000	(16,372)	-	8,628	65%
	1,056,055	-	1,056,055	(519,445)	(295,968)	240,642	77%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	232,533	-	232,533	(151,694)	(56,649)	24,190	90%
Operating Expenditures	1,550	-	1,550	-	-	1,550	0%
	234,083	-	234,083	(151,694)	(56,649)	25,740	89%
32100 Constable-Precinct 1							
Salaries & Benefits	1,166,529	-	1,166,529	(566,066)	(318,276)	282,186	76%
Operating Expenditures	265,539	-	265,539	(92,127)	(25,203)	148,210	44%
Capital	-	-	-	67,083	(67,083)	-	0%
	1,432,068	-	1,432,068	(591,110)	(410,562)	430,396	70%
32200 Constable-Precinct 2							
Salaries & Benefits	1,061,806	-	1,061,806	(550,912)	(269,569)	241,325	77%
Operating Expenditures	233,400	-	233,400	(86,695)	(44,172)	102,533	56%
Capital	-	-	-	-	-	-	0%
	1,295,206	-	1,295,206	(637,606)	(313,741)	343,859	73%
32300 Constable-Precinct 3							
Salaries & Benefits	1,126,588	-	1,126,588	(589,225)	(266,038)	271,325	76%
Operating Expenditures	257,800	-	257,800	(34,320)	(47,075)	176,405	32%
Capital	179,700	-	179,700	-	-	179,700	0%
	1,564,088	-	1,564,088	(623,545)	(313,113)	627,430	60%
32400 Constable-Precinct 4							
Salaries & Benefits	1,906,710	-	1,906,710	(965,460)	(478,468)	462,782	76%
Operating Expenditures	228,500	-	228,500	(90,042)	(19,834)	118,624	48%
Capital	51,250	-	51,250	99,160	(150,990)	(580)	101%
	2,186,460	-	2,186,460	(956,342)	(649,292)	580,826	73%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	117,244	-	117,244	-	(21,087)	96,157	18%
Operating Expenditures	66,110	-	66,110	(4,412)	(12,769)	48,928	26%
Capital	-	-	-	53,905	(53,905)	-	0%
	183,354	-	183,354	49,493	(87,762)	145,085	21%
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	(31,624)	(16,259)	17,585	73%
Operating Expenditures	558,000	-	558,000	-	(546,799)	11,201	98%
	623,468	-	623,468	(31,624)	(563,058)	28,786	95%
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	(7,547,332)	(4,209,553)	3,852,195	75%
Operating Expenditures	9,540,000	-	9,540,000	(2,044,019)	(2,043,087)	5,452,894	43%
Capital	196,000	-	196,000	(58,484)	(53,905)	83,612	57%
	25,345,080	-	25,345,080	(9,649,835)	(6,306,545)	9,388,700	63%
36000 Juvenile Probation							
Salaries & Benefits	8,671,867	-	8,671,867	(4,659,993)	(2,014,927)	1,996,947	77%
Operating Expenditures	1,547,201	-	1,547,201	(853,690)	(316,274)	377,236	76%
Capital	50,000	-	50,000	16,700	(16,700)	50,000	0%



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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	(5,496,983)	(2,347,901)	3,034,184	72%
40000 Adult Probation							
Operating Expenditures	266,350	117,150	383,500	(23,024)	(81,612)	278,864	27%
Transfers	92,000	-	92,000	-	-	92,000	0%
	358,350	117,150	475,500	(23,024)	(81,612)	370,864	22%
45000 Health							
Salaries & Benefits	599,975	-	599,975	(353,841)	(138,533)	107,601	82%
Operating Expenditures	94,600	2,000	96,600	(21,439)	(15,326)	59,834	38%
Transfers	2,000	-	2,000	-	-	2,000	0%
	696,575	2,000	698,575	(375,280)	(153,859)	169,435	76%
45200 Indigent Health Care							
Salaries & Benefits	200,900	-	200,900	(104,334)	(40,360)	56,205	72%
Operating Expenditures	2,439,605	-	2,439,605	(140,542)	(123,165)	2,175,898	11%
	2,640,505	-	2,640,505	(244,877)	(163,525)	2,232,103	15%
45300 Water Lab							
Salaries & Benefits	232,751	-	232,751	(125,360)	(44,359)	63,032	73%
Operating Expenditures	54,450	-	54,450	(3,300)	(16,955)	34,195	37%
	287,201	-	287,201	(128,660)	(61,314)	97,228	66%
46000 Children Protective Services							
Operating Expenditures	94,400	-	94,400	(5,714)	(4,151)	84,534	10%
Transfers	40,000	-	40,000	-	-	40,000	0%
	134,400	-	134,400	(5,714)	(4,151)	124,534	7%
47000 Environmental Health							
Salaries & Benefits	1,423,159	-	1,423,159	(655,920)	(330,475)	436,764	69%
Operating Expenditures	98,090	-	98,090	12,597	(28,970)	81,717	17%
Transfers	120,000	-	120,000	-	-	120,000	0%
	1,641,249	-	1,641,249	(643,323)	(359,445)	638,481	61%
49000 County Welfare							
Salaries & Benefits	60,688	-	60,688	(35,436)	(21,303)	3,949	93%
Operating Expenditures	13,400	-	13,400	(1,325)	(473)	11,602	13%
	74,088	-	74,088	(36,761)	(21,777)	15,551	79%
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	(3,730,870)	(1,695,923)	1,547,017	78%
Operating Expenditures	1,699,338	-	1,699,338	(810,038)	(537,497)	351,803	79%
Capital	209,419	-	209,419	-	-	209,419	0%
	8,882,567	-	8,882,567	(4,540,907)	(2,233,420)	2,108,240	76%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
56000 Parks							
Salaries & Benefits	4,013,411	-	4,013,411	(2,196,290)	(922,539)	894,582	78%
Operating Expenditures	1,357,050	-	1,357,050	(398,838)	(231,642)	726,570	46%
Capital	630,000	-	630,000	(156,105)	(134,272)	339,623	46%
	6,000,461	-	6,000,461	(2,751,233)	(1,288,454)	1,960,775	67%
57000 Fairgrounds							
Salaries & Benefits	76,930	-	76,930	(47,663)	(18,631)	10,636	86%
Operating Expenditures	285,540	-	285,540	(34,225)	(45,306)	206,008	28%
Capital	775,000	-	775,000	-	-	775,000	0%
	1,137,470	-	1,137,470	(81,889)	(63,937)	991,645	13%
58000 Museum							
Salaries & Benefits	646,493	-	646,493	(344,794)	(142,846)	158,853	75%
Operating Expenditures	26,932	-	26,932	(3,133)	(2,011)	21,788	19%
Capital	325,302	-	325,302	-	-	325,302	0%
	998,727	-	998,727	(347,927)	(144,858)	505,942	49%
60000 Agriculture Extension							
Salaries & Benefits	524,775	-	524,775	(291,074)	(128,947)	104,755	80%
Operating Expenditures	58,700	-	58,700	(12,393)	(7,318)	38,988	34%
	583,475	-	583,475	(303,467)	(136,265)	143,743	75%
65000 Flood Plain Administrator							
Salaries & Benefits	326,999	-	326,999	(165,627)	(79,772)	81,601	75%
Operating Expenditures	12,400	-	12,400	(2,823)	(466)	9,111	27%
Capital	-	55,000	55,000	(49,895)	-	5,105	91%
	339,399	55,000	394,399	(218,344)	(80,238)	95,817	76%
Total Fund: 10000	182,328,126	32,000	182,360,126	(70,046,042)	(40,335,510)	71,978,574	61%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	9,300	-	9,300	788	(788)	9,300	0%
	9,300	-	9,300	788	(788)	9,300	0%
Total Fund: 10200	9,300	-	9,300	788	(788)	9,300	0%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	20,000	-	20,000	(834)	-	19,166	4%
	20,000	-	20,000	(834)	-	19,166	4%
Total Fund: 10350	20,000	-	20,000	(834)	-	19,166	4%
Fund: 10351-Sheriff Drone Team							
30000 County Sheriff							
Operating Expenditures	15,000	-	15,000	(5,100)	-	9,900	34%
	15,000	-	15,000	(5,100)	-	9,900	34%
Total Fund: 10351	15,000	-	15,000	(5,100)	-	9,900	34%
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							



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	(2,537)	-	7,463	25%
	10,000	-	10,000	(2,537)	-	7,463	25%
Total Fund: 10353	10,000	-	10,000	(2,537)	-	7,463	25%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	219,439	-	219,439	(101,019)	(51,202)	67,218	69%
	219,439	-	219,439	(101,019)	(51,202)	67,218	69%
Total Fund: 10400	219,439	-	219,439	(101,019)	(51,202)	67,218	69%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	(126)	1,874	6%
	2,000	-	2,000	-	(126)	1,874	6%
Total Fund: 10600	2,000	-	2,000	-	(126)	1,874	6%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	2,000	-	2,000	(683)	(317)	1,000	50%
	2,000	-	2,000	(683)	(317)	1,000	50%
Total Fund: 10700	2,000	-	2,000	(683)	(317)	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	(160)	(1,737)	21,703	8%
	23,600	-	23,600	(160)	(1,737)	21,703	8%
Total Fund: 10850	23,600	-	23,600	(160)	(1,737)	21,703	8%
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	(2,193,972)	(825,238)	507,017	86%
Operating Expenditures	2,160,000	100,000	2,260,000	(543,398)	(343,797)	1,372,806	39%
Capital	164,732	-	164,732	(45,290)	(104,620)	14,822	91%
	6,043,959	(93,000)	5,950,959	(2,782,660)	(1,273,654)	1,894,645	68%
72000 RB Central Service Center							
Salaries & Benefits	3,678,418	(288,000)	3,390,418	(2,189,616)	(817,273)	383,529	89%
Operating Expenditures	2,160,000	125,000	2,285,000	(466,828)	(417,972)	1,400,200	39%
Capital	750,000	330,000	1,080,000	(863,789)	(215,046)	1,165	100%
	6,588,418	167,000	6,755,418	(3,520,232)	(1,450,292)	1,784,893	74%
73000 RB North Service Center							
Salaries & Benefits	3,595,365	(33,000)	3,562,365	(2,152,157)	(823,051)	587,157	84%



Budget to Actuals for Year 2025

10/1/2024 thru 12/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	2,180,000	100,000	2,280,000	(374,241)	(375,636)	1,530,123	33%
Capital	730,001	-	730,001	(174,099)	(529,342)	26,560	96%
	6,505,366	67,000	6,572,366	(2,700,496)	(1,728,030)	2,143,840	67%
74000 RB West Service Center							
Salaries & Benefits	3,813,972	(331,000)	3,482,972	(2,223,912)	(798,097)	460,963	87%
Operating Expenditures	2,160,000	200,000	2,360,000	(616,893)	(196,456)	1,546,651	34%
Capital	750,000	-	750,000	(516,763)	(219,429)	13,808	98%
	6,723,972	(131,000)	6,592,972	(3,357,568)	(1,213,982)	2,021,422	69%
75000 Engineer's Office							
Salaries & Benefits	2,323,311	-	2,323,311	(1,305,028)	(552,921)	465,362	80%
Operating Expenditures	1,392,267	175,000	1,567,267	(155,919)	(102,038)	1,309,310	16%
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	(1,506,622)	(654,959)	4,078,997	35%
Total Fund: 20000	31,937,293	185,000	32,122,293	(13,867,579)	(6,322,337)	11,932,377	63%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	193,000	193,000	-	(75,459)	117,541	39%
Operating Expenditures	1,750,000	-	1,750,000	(268,661)	(229,390)	1,251,949	28%
	1,750,000	193,000	1,943,000	(268,661)	(304,848)	1,369,491	30%
72000 RB Central Service Center							
Salaries & Benefits	-	288,000	288,000	-	(30,217)	257,783	10%
Operating Expenditures	1,750,000	-	1,750,000	(885)	(130,949)	1,618,166	8%
	1,750,000	288,000	2,038,000	(885)	(161,166)	1,875,949	8%
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	-	(79,034)	251,967	24%
Operating Expenditures	1,750,000	-	1,750,000	(222,301)	(203,940)	1,323,759	24%
	1,750,000	331,000	2,081,000	(222,301)	(282,974)	1,575,726	24%
75000 Engineer's Office							
Operating Expenditures	1,250,000	(480,357)	769,643	(168,784)	(50,859)	550,000	29%
Capital	9,375,000	(549,643)	8,825,357	857,323	(887,426)	8,795,254	0%
	10,625,000	(1,030,000)	9,595,000	688,539	(938,285)	9,345,254	3%
Total Fund: 20500	17,625,000	(185,000)	17,440,000	196,692	(1,687,273)	15,949,419	9%
Fund: 39800-Law Library							
19900 Law Library							
Salaries & Benefits	88,877	-	88,877	(46,312)	(21,762)	20,804	77%
Operating Expenditures	380,000	-	380,000	(178,226)	(69,364)	132,410	65%
	468,877	-	468,877	(224,537)	(91,126)	153,214	67%
22000 Information Systems							
Operating Expenditures	6,000	-	6,000	(4,500)	(1,967)	(467)	108%
	6,000	-	6,000	(4,500)	(1,967)	(467)	108%
Total Fund: 39800	474,877	-	474,877	(229,037)	(93,093)	152,746	68%
Fund: 39900-Mosquito Control District							



Budget to Actuals for Year 2025

10/1/2024 thru 12/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
22000 Information Systems							
Operating Expenditures	19,450	-	19,450	(1,301)	(1,667)	16,482	15%
	19,450	-	19,450	(1,301)	(1,667)	16,482	15%
49900 Mosquito Control							
Salaries & Benefits	1,428,300	-	1,428,300	(749,955)	(313,248)	365,098	74%
Operating Expenditures	1,550,900	-	1,550,900	(110,544)	(18,920)	1,421,436	8%
Capital	63,000	-	63,000	(17,815)	(36,620)	8,565	86%
	3,042,200	-	3,042,200	(878,314)	(368,787)	1,795,099	41%
Total Fund: 39900	3,061,650	-	3,061,650	(879,615)	(370,454)	1,811,581	41%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	24,600	-	24,600	(7,479)	(5,798)	11,324	54%
	24,600	-	24,600	(7,479)	(5,798)	11,324	54%
90000 Airport							
Salaries & Benefits	1,250,143	-	1,250,143	(653,465)	(304,508)	292,170	77%
Operating Expenditures	2,893,102	-	2,893,102	(166,731)	(466,285)	2,260,086	22%
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	(820,196)	(770,793)	5,865,756	21%
Total Fund: 60500	7,481,345	-	7,481,345	(827,674)	(776,591)	5,877,080	21%
Report Total	243,220,630	32,000	243,252,630	(85,762,800)	(49,639,428)	107,850,402	56%



Balance Sheet for Year 2025

as of 12/31/2024

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	(52,426,129)	7,698,896	(106,725)	358,666	(2,177,379)
Cash on Hand	34,580	100	200		100
Investments	170,090,905	35,170,088	132,515	434,702	
Accounts Receivable	108,786,053	38,845,255	244	2,601,464	223,591
Inventory	14,327	555,301		648,742	79,641
Due To-From		(2,588)			
Prepaid	3,684,359	(9,000)	(19)	(1,229)	4,009
Amt Provided/Gen LT Debt					2,200,937
Non-current Assets	18,139,297				
AR-BC Toll Road Authority	153,946				
Capital Assets					12,435,599
	248,477,338	82,258,053	26,215	4,042,345	12,766,497
Liabilities					
Accounts Payable - Other	(584,513)	(150,151)	(2,619)	(402)	(67,921)
AP-State of Texas Court Costs	(555,311)				
AP-State of Texas Other Liab	(48,486)	(671)	(35)	(2)	(3)
AP-Governmental Entities	(1,153)				
AP-Payroll Liabilities	(5,552,772)	(763,961)	(4,219)	(54,848)	(55,193)
AP Due to Others	(913,606)				
Tax Office Liabilities	(62,534,222)				
Due to Agency Groups	(109,792,391)	(43,210,718)		(2,603,424)	(67,772)
Non Current Liabilities					(926,125)
	(179,982,453)	(44,125,500)	(6,874)	(2,658,676)	(1,117,013)
Fund Equity					
Fund Balance	(4,526,482)	(28,867,934)	(52,935)	(679,565)	(9,962,897)
Unassigned Fund Balance	(53,401,271)				
	(57,927,753)	(28,867,934)	(52,935)	(679,565)	(9,962,897)

Note: The total receivable from Brazoria County Toll Road Authority is \$10,158,630.95. The current presentation of this report only includes the General Fund and Road & Bridge portions.



Statement of Changes in Fund Balance

as of 12/31/2024

Fund	11/30/2024	Month Ending Dec 31, 2024			12/31/2024
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	38,894,525	41,645,834	(13,184,940)	(5,738)	67,349,682
Fund 10100-General Fund - Construction	111,014	-	-	-	111,014
Fund 10200-Juv Prob Fees	16,032	78	(788)	-	15,322
Fund 10300-Unclaimed Juvenile Restitution	11,569	-	-	-	11,569
Fund 10350-Sheriff Special Response Team	12,198	13	-	-	12,212
Fund 10400-Env Health-Retail Food Permits	11,633	11,670	(18,582)	-	4,722
Fund 10500-District Clerk Contingency	853,512	1,788	-	-	855,300
Fund 10600-Fire Training Field	14,184	15	(63)	-	14,137
Fund 10700-Parks Special Events	26,359	29	(127)	-	26,261
Fund 10710-Parks SFA Special Projects	10,239	79	-	-	10,318
Fund 10850-CPS-Donations	37,850	1,355	(580)	-	38,625
Total General Fund Group	39,999,116	41,660,862	(13,205,080)	(5,738)	68,449,161
Fund 20000-Road and Bridge Non-Construct	29,035,832	13,351,205	(1,919,641)	-	40,467,395
Fund 20500-Road and Bridge Construction	(2,030,192)	(2)	(304,648)	-	(2,334,843)
Total Road and Bridge Funds	27,005,640	13,351,203	(2,224,290)	-	38,132,553
Fund 39800-Law Library	38,302	14,975	(33,936)	-	19,342
Fund 39900-Mosquito Control District	588,617	900,650	(105,597)	-	1,383,669
Total Special Revenue Funds	626,919	915,625	(139,533)	-	1,403,010
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,312,893	369,859	-	-	1,682,753
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	224,255	664,012	-	-	888,267
Fund 42100-2018 Cert of Oblig-I,S	548,473	220,258	-	-	768,730
Fund 42200-2021 CO-Courthouse Campus I,S	2,449,293	1,177,128	(500)	-	3,625,921
Fund 44000-Toll Road-SH288-I&S	(93,043,318)	972	(74,465)	276,000	(92,840,811)
Fund 45000-Road Bonds-Mobility-I,S	3,715,767	839,272	-	-	4,555,039
Total Debt Service Funds	(84,792,637)	3,271,502	(74,965)	276,000	(81,320,101)
Fund 60500-Airport Operating	9,921,714	203,550	(230,727)	-	9,894,537
Total Enterprise Funds	9,921,714	203,550	(230,727)	-	9,894,537
Report Total	(7,239,249)	59,402,741	(15,874,594)	270,262	36,559,160

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 2025

as of 12/31/2024

Fund Group	Transfers In	Transfers Out
General Fund Group		
General Fund	-	8,019
Special Revenue Funds		
Federal Grants	5,738	-
State Grants	2,282	-
Report Total	8,019	8,019



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