# BRAZORIA COUNTY, TEXAS

## MONTHLY UNAUDITED FINANCIAL REPORT

For the Month Ended
September 30, 2025

# 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**
**September 30, 2025**

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*Note: Charts and other information provided in accordance with (Local Govt Code §ll4.023(b)(1) and §ll4.025 (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

October 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 twelve months ended September 30, 2025, is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. These statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles.

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

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

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

Respectfully submitted,

*Kaysie Stewart*

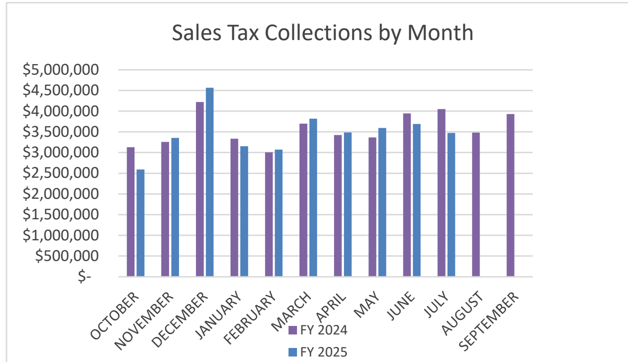
Kaysie Stewart, CPA
Brazoria County Auditor

# BRAZORIA COUNTY HALF CENT SALES TAX

**Fiscal Year Ended September 30, 2025**

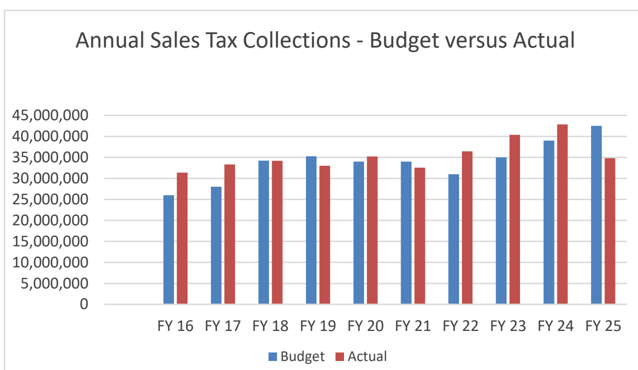
## CURRENT SALES TAX COLLECTIONS COMPARISON

| | 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 | $ 4,567,501 | $ 345,041 | 8.17% |
| **JANUARY** | $ 3,336,617 | $ 3,154,249 | $ (182,368) | -5.47% |
| **FEBRUARY** | $ 3,005,923 | $ 3,070,480 | $ 64,557 | 2.15% |
| **MARCH** | $ 3,699,623 | $ 3,819,082 | $ 119,459 | 3.23% |
| **APRIL** | $ 3,422,540 | $ 3,485,677 | $ 63,137 | 1.84% |
| **MAY** | $ 3,365,688 | $ 3,594,018 | $ 228,330 | 6.78% |
| **JUNE** | $ 3,946,694 | $ 3,690,961 | $ (255,733) | -6.48% |
| **JULY** | $ 4,050,506 | $ 3,476,058 | $ (574,448) | -14.18% |
| **AUGUST** | $ 3,480,157 | | $ (3,480,157) | -100.00% |
| **SEPTEMBER** | $ 3,929,890 | | $ (3,929,890) | -100.00% |
| **TOTAL** | $ 42,847,704 | $ 34,801,170 | $ (8,046,535) | -218.27% |




## 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 | 4,567,501 |
| 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 | 3,154,249 |
| 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 | 3,070,480 |
| 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 | 3,819,082 |
| 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 | 3,485,677 |
| 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 | 3,594,018 |
| 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 | 3,690,961 |
| 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 | 3,476,058 |
| 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 | - |




## 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 | 34,801,170 |

# Aggregate Revenue for Year 2025

**10/01/2024 thru 09/30/2025**

| Account Category | Original Budget | Adjustments | Total Budget | Actuals | Variance |
|---|---|---|---|---|---|
| **Fund: 10000-General Fund** | | | | | |
| Tax Revenue | 118,515,798 | (3,498,234) | 115,017,564 | 111,740,771 | (3,276,793) |
| Other Constitutional Tax | 42,500,000 | - | 42,500,000 | 34,801,170 | (7,698,830) |
| Penalty and Interest | 720,000 | - | 720,000 | 765,688 | 45,688 |
| Licenses and Permits | 2,315,500 | 260,000 | 2,575,500 | 2,448,095 | (127,405) |
| Grant Revenue | 488,000 | - | 488,000 | 273,577 | (214,423) |
| Shared Revenue | 641,001 | - | 641,001 | 710,172 | 69,171 |
| Fees of Office | 6,733,400 | - | 6,733,400 | 7,180,246 | 446,846 |
| Library Revenue Fees | 68,075 | - | 68,075 | 55,468 | (12,607) |
| Legislative Fees | 967,596 | - | 967,596 | 1,039,344 | 71,748 |
| Other Fees | 865,000 | - | 865,000 | 763,678 | (101,322) |
| Fines and Forfeitures | 2,244,500 | 450,000 | 2,694,500 | 2,727,268 | 32,768 |
| Investment Income | 3,831,786 | 2,260,000 | 6,091,786 | 5,181,818 | (909,968) |
| Sale of Assets | 21,000 | - | 21,000 | 98,721 | 77,721 |
| Contributions | - | 1,300 | 1,300 | 4,652 | 3,352 |
| Miscellaneous Revenue | 2,416,470 | 1,155,882 | 3,572,352 | 3,735,779 | 163,427 |
| Transfers | - | - | - | 31,657 | 31,657 |
| **Total Fund: 10000** | **182,328,126** | **628,948** | **182,957,074** | **171,558,104** | **(11,398,970)** |
| **Fund: 10200-Juv Prob Fees** | | | | | |
| Other Fees | 5,500 | - | 5,500 | 742 | (4,758) |
| Investment Income | 1,200 | - | 1,200 | 484 | (716) |
| **Total Fund: 10200** | **6,700** | **-** | **6,700** | **1,226** | **(5,474)** |
| **Fund: 10300-Unclaimed Juvenile Restitution** | | | | | |
| Fines and Forfeitures | - | - | - | 26 | 26 |
| **Total Fund: 10300** | **-** | **-** | **-** | **26** | **26** |
| **Fund: 10340-Constable 4 Marine Team** | | | | | |
| Investment Income | - | 965 | 965 | 1,629 | 664 |
| Contributions | - | 59,700 | 59,700 | 59,700 | - |
| **Total Fund: 10340** | **-** | **60,665** | **60,665** | **61,329** | **664** |
| **Fund: 10350-Sheriff Special Response Team** | | | | | |
| Investment Income | 1,000 | - | 1,000 | 351 | (649) |
| Transfers | 20,000 | - | 20,000 | - | (20,000) |
| **Total Fund: 10350** | **21,000** | **-** | **21,000** | **351** | **(20,649)** |
| **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** | | | | | |

# Aggregate Revenue for Year 2025

**10/01/2024 thru 09/30/2025**

| Account Category | Original Budget | Adjustments | Total Budget | Actuals | Variance |
|---|---|---|---|---|---|
| Licenses and Permits | 15,500 | - | 15,500 | 123,100 | 107,600 |
| Transfers | 120,000 | - | 120,000 | - | (120,000) |
| **Total Fund: 10400** | **135,500** | **-** | **135,500** | **123,100** | **(12,400)** |
| **Fund: 10500-District Clerk Contingency** | | | | | |
| Other Fees | - | - | - | 197 | 197 |
| Investment Income | 40,000 | - | 40,000 | 33,561 | (6,439) |
| **Total Fund: 10500** | **40,000** | **-** | **40,000** | **33,758** | **(6,242)** |
| **Fund: 10600-Fire Training Field** | | | | | |
| Investment Income | 800 | - | 800 | 506 | (294) |
| **Total Fund: 10600** | **800** | **-** | **800** | **506** | **(294)** |
| **Fund: 10700-Parks Special Events** | | | | | |
| Investment Income | 1,500 | - | 1,500 | 954 | (546) |
| Contributions | 2,000 | - | 2,000 | 1,495 | (505) |
| **Total Fund: 10700** | **3,500** | **-** | **3,500** | **2,449** | **(1,051)** |
| **Fund: 10710-Parks SFA Special Projects** | | | | | |
| Other Fees | 1,200 | - | 1,200 | 1,094 | (106) |
| Investment Income | - | - | - | 388 | 388 |
| Miscellaneous Revenue | - | - | - | - | - |
| **Total Fund: 10710** | **1,200** | **-** | **1,200** | **1,482** | **282** |
| **Fund: 10850-CPS-Donations** | | | | | |
| Investment Income | 1,500 | - | 1,500 | 1,502 | 2 |
| Contributions | 4,000 | - | 4,000 | 12,969 | 8,969 |
| **Total Fund: 10850** | **5,500** | **-** | **5,500** | **14,471** | **8,971** |
| **Fund: 20000-Road and Bridge Non-Construct** | | | | | |
| Tax Revenue | 39,675,463 | - | 39,675,463 | 38,524,516 | (1,150,947) |
| Penalty and Interest | 264,000 | - | 264,000 | 278,000 | 14,000 |
| Grant Revenue | 80,000 | - | 80,000 | 83,903 | 3,903 |
| Shared Revenue | 2,800,000 | - | 2,800,000 | 3,461,250 | 661,250 |
| Fees of Office | 18,000 | - | 18,000 | 228,997 | 210,997 |
| Road and Bridge Fees | 810,000 | - | 810,000 | 982,405 | 172,405 |
| Other Fees | - | - | - | 368 | 368 |
| Investment Income | 1,000,000 | - | 1,000,000 | 1,756,082 | 756,082 |
| Sale of Assets | - | - | - | 246,488 | 246,488 |
| Contributions | - | 19,556,147 | 19,556,147 | 19,556,145 | (2) |
| Miscellaneous Revenue | 500,000 | - | 500,000 | 1,130,440 | 630,440 |
| **Total Fund: 20000** | **45,147,463** | **19,556,147** | **64,703,610** | **66,248,594** | **1,544,984** |
| **Fund: 20500-Road and Bridge Construction** | | | | | |
| Fees of Office | - | - | - | 4 | 4 |
| **Total Fund: 20500** | **-** | **-** | **-** | **4** | **4** |
| **Fund: 39800-Law Library** | | | | | |
| Legislative Fees | 190,000 | - | 190,000 | 229,823 | 39,823 |
| Investment Income | 28,000 | - | 28,000 | 8,839 | (19,161) |
| Miscellaneous Revenue | 10,500 | - | 10,500 | 11,261 | 761 |

# Aggregate Revenue for Year 2025

**10/01/2024 thru 09/30/2025**

| Account Category | Original Budget | Adjustments | Total Budget | Actuals | Variance |
|---|---|---|---|---|---|
| Transfers | 70,000 | - | 70,000 | 70,000 | - |
| **Total Fund: 39800** | **298,500** | **-** | **298,500** | **319,923** | **21,423** |
| **Fund: 39900-Mosquito Control District** | | | | | |
| Tax Revenue | 2,757,990 | - | 2,757,990 | 2,681,043 | (76,947) |
| Penalty and Interest | 13,700 | - | 13,700 | 17,399 | 3,699 |
| Fees of Office | - | - | - | - | - |
| Investment Income | 100,000 | - | 100,000 | 47,378 | (52,622) |
| Sale of Assets | - | - | - | 2,224 | 2,224 |
| **Total Fund: 39900** | **2,871,690** | **-** | **2,871,690** | **2,748,044** | **(123,646)** |
| **Fund: 41000-2016 Limited Tax Rfd (2006 CO)** | | | | | |
| Tax Revenue | 1,125,260 | - | 1,125,260 | 1,093,064 | (32,196) |
| Penalty and Interest | 7,000 | - | 7,000 | 7,917 | 917 |
| Investment Income | 55,000 | - | 55,000 | 52,656 | (2,344) |
| **Total Fund: 41000** | **1,187,260** | **-** | **1,187,260** | **1,153,637** | **(33,623)** |
| **Fund: 42000-2021 Gen Oblig Rfd (2012 CO)** | | | | | |
| Tax Revenue | 2,035,397 | - | 2,035,397 | 1,977,518 | (57,879) |
| Penalty and Interest | 13,000 | - | 13,000 | 14,613 | 1,613 |
| Investment Income | 10,000 | - | 10,000 | 12,738 | 2,738 |
| **Total Fund: 42000** | **2,058,397** | **-** | **2,058,397** | **2,004,869** | **(53,528)** |
| **Fund: 42100-2018 Cert of Oblig-I,S** | | | | | |
| Tax Revenue | 672,949 | - | 672,949 | 654,673 | (18,276) |
| Penalty and Interest | 5,200 | - | 5,200 | 5,357 | 157 |
| Investment Income | 47,000 | - | 47,000 | 22,470 | (24,530) |
| **Total Fund: 42100** | **725,149** | **-** | **725,149** | **682,500** | **(42,649)** |
| **Fund: 42200-2021 CO-Courthouse Campus I,S** | | | | | |
| Tax Revenue | 3,600,667 | - | 3,600,667 | 3,499,845 | (100,822) |
| Penalty and Interest | 16,225 | - | 16,225 | 21,629 | 5,404 |
| Investment Income | 260,000 | - | 260,000 | 98,023 | (161,977) |
| **Total Fund: 42200** | **3,876,892** | **-** | **3,876,892** | **3,619,497** | **(257,395)** |
| **Fund: 44000-Toll Road-SH288-I&S** | | | | | |
| Tax Revenue | - | - | - | 793 | 793 |
| Penalty and Interest | - | - | - | 659 | 659 |
| **Total Fund: 44000** | **-** | **-** | **-** | **1,452** | **1,452** |
| **Fund: 45000-Road Bonds-Mobility-I,S** | | | | | |
| Tax Revenue | 2,554,065 | - | 2,554,065 | 2,478,710 | (75,355) |
| Penalty and Interest | 24,000 | - | 24,000 | 21,280 | (2,720) |
| Investment Income | 200,000 | - | 200,000 | 122,846 | (77,154) |
| **Total Fund: 45000** | **2,778,065** | **-** | **2,778,065** | **2,622,836** | **(155,229)** |

# Aggregate Revenue for Year 2025

**10/01/2024 thru 09/30/2025**

| Account Category | Original Budget | Adjustments | Total Budget | Actuals | Variance |
|---|---|---|---|---|---|
| **Fund: 60500-Airport Operating** | | | | | |
| Fees of Office | - | - | - | 1 | 1 |
| Sale of Assets | - | - | - | 543 | 543 |
| Miscellaneous Revenue | - | - | - | 1 | 1 |
| Enterprise Revenue | 3,867,411 | - | 3,867,411 | 3,005,959 | (861,452) |
| **Total Fund: 60500** | **3,867,411** | **-** | **3,867,411** | **3,006,503** | **(860,908)** |
| **Report Total** | **245,388,153** | **20,245,760** | **265,633,913** | **254,204,661** | **(11,429,252)** |

# Budget to Actuals for Year 2025

**10/1/2024 thru 9/30/2025**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| **Fund: 10000-General Fund** | | | | | | | |
| **10000 County Judge** | | | | | | | |
| Salaries & Benefits | 838,242 | - | 838,242 | (637,573) | (819,972) | (619,303) | 174% |
| Operating Expenditures | 54,300 | 86 | 54,386 | (2,026) | (28,071) | 24,289 | 55% |
| | 892,542 | 86 | 892,628 | (639,598) | (848,043) | (595,014) | 167% |
| **10100 Comm. South Service Center** | | | | | | | |
| Salaries & Benefits | 462,051 | - | 462,051 | (334,026) | (457,356) | (329,331) | 171% |
| Operating Expenditures | 11,775 | 175 | 11,950 | (341) | (5,685) | 5,924 | 50% |
| | 473,826 | 175 | 474,001 | (334,366) | (463,041) | (323,407) | 168% |
| **10200 Comm. Central Service Center** | | | | | | | |
| Salaries & Benefits | 487,858 | - | 487,858 | (332,172) | (469,292) | (313,606) | 164% |
| Operating Expenditures | 8,900 | - | 8,900 | - | (1,980) | 6,920 | 22% |
| | 496,758 | - | 496,758 | (332,172) | (471,272) | (306,686) | 162% |
| **10300 Comm. North Service Center** | | | | | | | |
| Salaries & Benefits | 521,321 | - | 521,321 | (350,957) | (475,589) | (305,224) | 159% |
| Operating Expenditures | 12,471 | 197 | 12,668 | (550) | (10,400) | 1,718 | 86% |
| | 533,792 | 197 | 533,989 | (351,507) | (485,989) | (303,506) | 157% |
| **10400 Comm. West Service Center** | | | | | | | |
| Salaries & Benefits | 513,794 | - | 513,794 | (359,193) | (513,026) | (358,425) | 170% |
| Operating Expenditures | 26,400 | - | 26,400 | (49) | (5,936) | 20,415 | 23% |
| | 540,194 | - | 540,194 | (359,242) | (518,962) | (338,010) | 163% |
| **12000 County Clerk** | | | | | | | |
| Salaries & Benefits | 3,180,005 | - | 3,180,005 | (2,126,787) | (3,108,823) | (2,055,605) | 165% |
| Operating Expenditures | 51,800 | 282 | 52,082 | (6,152) | (44,403) | 1,527 | 97% |
| | 3,231,805 | 282 | 3,232,087 | (2,132,939) | (3,153,226) | (2,054,078) | 164% |
| **13000 Veteran's Service** | | | | | | | |
| Salaries & Benefits | 255,625 | - | 255,625 | (198,777) | (254,015) | (197,167) | 177% |
| Operating Expenditures | 8,550 | 43 | 8,593 | (212) | (4,550) | 3,831 | 55% |
| | 264,175 | 43 | 264,218 | (198,989) | (258,565) | (193,336) | 173% |
| **14000 Emergency Management** | | | | | | | |
| Salaries & Benefits | 480,256 | 4,000 | 484,256 | (343,999) | (482,627) | (342,370) | 171% |
| Operating Expenditures | 55,600 | (1,121) | 54,479 | (3,952) | (22,097) | 28,431 | 48% |
| | 535,856 | 2,879 | 538,735 | (347,951) | (504,724) | (313,939) | 158% |
| **14900 Non-Departmental** | | | | | | | |
| Salaries & Benefits | - | - | - | - | - | - | 0% |
| Operating Expenditures | 9,624,597 | (488,956) | 9,135,641 | (102,555) | (7,979,122) | 1,053,963 | 88% |
| Capital | 5,000 | (5,000) | - | 56,920 | (56,920) | - | 0% |
| Transfers | 1,600,000 | - | 1,600,000 | - | (339,404) | 1,260,596 | 21% |
| | 11,229,597 | (493,956) | 10,735,641 | (45,635) | (8,375,446) | 2,314,560 | 78% |
| **15001 County Court at Law 1** | | | | | | | |
| Salaries & Benefits | 485,447 | 21,800 | 507,247 | (380,566) | (506,871) | (380,190) | 175% |
| Operating Expenditures | 287,275 | 76,000 | 363,275 | (1,443) | (363,151) | (1,319) | 100% |
| | 772,722 | 97,800 | 870,522 | (382,009) | (870,021) | (381,509) | 144% |
| **15002 County Court at Law 2** | | | | | | | |
| Salaries & Benefits | 490,187 | - | 490,187 | (369,807) | (477,434) | (357,054) | 173% |
| Operating Expenditures | 349,530 | 116,000 | 465,530 | (335) | (440,561) | 24,634 | 95% |
| | 839,717 | 116,000 | 955,717 | (370,142) | (917,995) | (332,420) | 135% |
| **15003 County Court at Law 3** | | | | | | | |
| Salaries & Benefits | 501,707 | 18,300 | 520,007 | (406,955) | (520,177) | (407,125) | 178% |
| Operating Expenditures | 308,059 | 79,000 | 387,059 | (312) | (374,298) | 12,449 | 97% |
| | 809,766 | 97,300 | 907,066 | (407,267) | (894,475) | (394,675) | 144% |

# Budget to Actuals for Year 2025

**10/1/2024 thru 9/30/2025**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| **15004 County Court at Law 4** | | | | | | | |
| Salaries & Benefits | 536,677 | 4,300 | 540,977 | (406,955) | (540,705) | (406,683) | 175% |
| Operating Expenditures | 365,200 | 53,000 | 418,200 | 815 | (429,764) | (10,749) | 103% |
| | 901,877 | 57,300 | 959,177 | (406,140) | (970,469) | (417,432) | 144% |
| **15900 Probate Court Investigations** | | | | | | | |
| Salaries & Benefits | 201,090 | 200 | 201,290 | (141,195) | (201,098) | (141,003) | 170% |
| Operating Expenditures | 5,044 | - | 5,044 | (148) | (3,616) | 1,279 | 75% |
| | 206,134 | 200 | 206,334 | (141,343) | (204,714) | (139,723) | 168% |
| **16000 District Courts** | | | | | | | |
| Salaries & Benefits | 909,193 | 70,000 | 979,193 | (703,061) | (976,261) | (700,129) | 172% |
| Operating Expenditures | 223,100 | (74,980) | 148,120 | (3,062) | (97,140) | 47,918 | 68% |
| | 1,132,293 | (4,980) | 1,127,313 | (706,123) | (1,073,401) | (652,211) | 158% |
| **16023 District Court-23rd** | | | | | | | |
| Salaries & Benefits | 24,805 | (24,805) | - | - | - | - | 0% |
| | 24,805 | (24,805) | - | - | - | - | 0% |
| **16149 District Court-149th** | | | | | | | |
| Salaries & Benefits | 306,577 | 1,050 | 307,627 | (228,054) | (307,796) | (228,223) | 174% |
| Operating Expenditures | 636,500 | 280,000 | 916,500 | - | (1,103,711) | (187,211) | 120% |
| | 943,077 | 281,050 | 1,224,127 | (228,054) | (1,411,507) | (415,434) | 134% |
| **16239 District Court-239th** | | | | | | | |
| Salaries & Benefits | 310,025 | - | 310,025 | (228,054) | (309,191) | (227,220) | 173% |
| Operating Expenditures | 755,000 | 130,000 | 885,000 | - | (863,034) | 21,966 | 98% |
| | 1,065,025 | 130,000 | 1,195,025 | (228,054) | (1,172,225) | (205,254) | 117% |
| **16300 District Court-300th** | | | | | | | |
| Salaries & Benefits | 322,404 | 1,050 | 323,454 | (228,054) | (323,244) | (227,843) | 170% |
| Operating Expenditures | 610,000 | 33,000 | 643,000 | - | (645,538) | (2,538) | 100% |
| Transfers | 450,000 | - | 450,000 | - | (351,740) | 98,260 | 78% |
| | 1,382,404 | 34,050 | 1,416,454 | (228,054) | (1,320,521) | (132,121) | 109% |
| **16412 District Court-412th** | | | | | | | |
| Salaries & Benefits | 320,350 | 1,050 | 321,400 | (228,054) | (321,274) | (227,928) | 171% |
| Operating Expenditures | 1,030,000 | 40,000 | 1,070,000 | - | (1,044,021) | 25,979 | 98% |
| | 1,350,350 | 41,050 | 1,391,400 | (228,054) | (1,365,296) | (201,949) | 115% |
| **16461 District Court-461st** | | | | | | | |
| Salaries & Benefits | 305,330 | 1,350 | 306,680 | (228,054) | (306,949) | (228,323) | 174% |
| Operating Expenditures | 365,000 | 483,000 | 848,000 | - | (800,938) | 47,062 | 94% |
| | 670,330 | 484,350 | 1,154,680 | (228,054) | (1,107,888) | (181,262) | 116% |
| **17000 District Clerk** | | | | | | | |
| Salaries & Benefits | 3,311,231 | - | 3,311,231 | (2,252,710) | (3,235,295) | (2,176,773) | 166% |
| Operating Expenditures | 82,200 | 1,907 | 84,107 | (11,080) | (50,382) | 22,645 | 73% |
| | 3,393,431 | 1,907 | 3,395,338 | (2,263,789) | (3,285,677) | (2,154,128) | 163% |
| **18110 Justice of the Peace 1,1** | | | | | | | |
| Salaries & Benefits | 614,670 | - | 614,670 | (407,459) | (589,725) | (382,514) | 162% |
| Operating Expenditures | 23,183 | - | 23,183 | (4,564) | (10,986) | 7,633 | 67% |
| | 637,853 | - | 637,853 | (412,023) | (600,711) | (374,882) | 159% |
| **18120 Justice of the Peace 1,2** | | | | | | | |
| Salaries & Benefits | 637,663 | - | 637,663 | (419,014) | (627,421) | (408,772) | 164% |
| Operating Expenditures | 93,500 | - | 93,500 | (5,570) | (82,443) | 5,487 | 94% |
| | 731,163 | - | 731,163 | (424,584) | (709,864) | (403,286) | 155% |
| **18210 Justice of the Peace 2,1** | | | | | | | |
| Salaries & Benefits | 606,905 | - | 606,905 | (398,673) | (579,115) | (370,883) | 161% |

# Budget to Actuals for Year 2025

**10/1/2024 thru 9/30/2025**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| Operating Expenditures | 15,440 | - | 15,440 | (12) | (9,739) | 5,688 | 63% |
| | 622,345 | - | 622,345 | (398,685) | (588,855) | (365,195) | 159% |
| **18220 Justice of the Peace 2,2** | | | | | | | |
| Salaries & Benefits | 614,145 | - | 614,145 | (375,879) | (609,645) | (371,379) | 160% |
| Operating Expenditures | 22,700 | - | 22,700 | (1,304) | (9,141) | 12,254 | 46% |
| | 636,845 | - | 636,845 | (377,183) | (618,787) | (359,125) | 156% |
| **18310 Justice of the Peace 3,1** | | | | | | | |
| Salaries & Benefits | 547,118 | - | 547,118 | (362,316) | (488,033) | (303,231) | 155% |
| Operating Expenditures | 17,900 | - | 17,900 | (618) | (7,004) | 10,278 | 43% |
| | 565,018 | - | 565,018 | (362,934) | (495,038) | (292,954) | 152% |
| **18320 Justice of the Peace 3,2** | | | | | | | |
| Salaries & Benefits | 526,866 | - | 526,866 | (353,828) | (503,811) | (330,772) | 163% |
| Operating Expenditures | 17,900 | 182 | 18,082 | (6,936) | (8,361) | 2,784 | 85% |
| | 544,766 | 182 | 544,948 | (360,764) | (512,172) | (327,988) | 160% |
| **18410 Justice of the Peace 4,1** | | | | | | | |
| Salaries & Benefits | 612,643 | - | 612,643 | (405,296) | (604,817) | (397,470) | 165% |
| Operating Expenditures | 17,550 | 31 | 17,581 | (1,179) | (8,557) | 7,845 | 55% |
| | 630,193 | 31 | 630,224 | (406,475) | (613,374) | (389,625) | 162% |
| **18420 Justice of the Peace 4,2** | | | | | | | |
| Salaries & Benefits | 703,564 | 200 | 703,764 | (466,391) | (704,176) | (466,803) | 166% |
| Operating Expenditures | 51,450 | - | 51,450 | (14,172) | (23,674) | 13,604 | 74% |
| | 755,014 | 200 | 755,214 | (480,563) | (727,850) | (453,199) | 160% |
| **19000 Judicial Miscellaneous** | | | | | | | |
| Salaries & Benefits | 432,105 | - | 432,105 | (367,327) | (345,241) | (280,463) | 165% |
| Operating Expenditures | 1,885,750 | 730,000 | 2,615,750 | (26,285) | (2,366,144) | 223,320 | 91% |
| Transfers | 250,000 | - | 250,000 | - | (282,815) | (32,815) | 113% |
| | 2,567,855 | 730,000 | 3,297,855 | (393,613) | (2,994,200) | (89,958) | 103% |
| **19100 Indigent Defense** | | | | | | | |
| Salaries & Benefits | 255,479 | 2,000 | 257,479 | (173,130) | (257,376) | (173,027) | 167% |
| Operating Expenditures | 6,671 | - | 6,671 | 144 | (5,360) | 1,455 | 78% |
| | 262,150 | 2,000 | 264,150 | (172,986) | (262,737) | (171,572) | 165% |
| **19200 Bail Bond Board** | | | | | | | |
| Salaries & Benefits | 148,776 | 4,000 | 152,776 | (102,604) | (151,796) | (101,624) | 167% |
| Operating Expenditures | 5,500 | - | 5,500 | (578) | (1,327) | 3,596 | 35% |
| | 154,276 | 4,000 | 158,276 | (103,181) | (153,123) | (98,028) | 162% |
| **19300 District Attorney** | | | | | | | |
| Salaries & Benefits | 10,631,812 | 31,366 | 10,663,178 | (7,812,837) | (10,644,200) | (7,793,859) | 173% |
| Operating Expenditures | 208,700 | 15,891 | 224,591 | (4,064) | (165,753) | 54,774 | 76% |
| Debt Services | - | 51,000 | 51,000 | - | (50,240) | 760 | 99% |
| Capital | 202,268 | 112,977 | 315,245 | 111,784 | (425,102) | 1,927 | 99% |
| Transfers | 132,000 | - | 132,000 | - | (342,177) | (210,177) | 259% |
| | 11,174,780 | 211,234 | 11,386,014 | (7,705,117) | (11,627,473) | (7,946,575) | 170% |
| **19900 Law Library** | | | | | | | |
| Transfers | 70,000 | - | 70,000 | - | (70,000) | - | 100% |
| | 70,000 | - | 70,000 | - | (70,000) | - | 100% |
| **20100 County Auditor** | | | | | | | |
| Salaries & Benefits | 2,315,622 | - | 2,315,622 | (1,645,581) | (2,283,823) | (1,613,782) | 170% |
| Operating Expenditures | 19,450 | 52 | 19,502 | (8,725) | (8,302) | 2,475 | 87% |
| | 2,335,072 | 52 | 2,335,124 | (1,654,306) | (2,292,125) | (1,611,307) | 169% |

# Budget to Actuals for Year 2025

**10/1/2024 thru 9/30/2025**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| **20200 Purchasing** | | | | | | | |
| Salaries & Benefits | 852,133 | - | 852,133 | (606,731) | (849,986) | (604,584) | 171% |
| Operating Expenditures | 41,100 | 12 | 41,112 | (7,155) | (27,938) | 6,019 | 85% |
| | 893,233 | 12 | 893,245 | (613,886) | (877,924) | (598,565) | 167% |
| **20300 County Treasurer** | | | | | | | |
| Salaries & Benefits | 421,675 | 800 | 422,475 | (299,715) | (421,829) | (299,069) | 171% |
| Operating Expenditures | 92,670 | 100 | 92,770 | (19,375) | (63,152) | 10,243 | 89% |
| | 514,345 | 900 | 515,245 | (319,090) | (484,981) | (288,826) | 156% |
| **20400 Human Resources** | | | | | | | |
| Salaries & Benefits | 1,083,820 | (25,000) | 1,058,820 | (824,809) | (1,028,674) | (794,663) | 175% |
| Operating Expenditures | 117,817 | 42,577 | 160,394 | (20,752) | (132,744) | 6,898 | 96% |
| | 1,201,637 | 17,577 | 1,219,214 | (845,561) | (1,161,418) | (787,766) | 165% |
| **21000 Tax Assessor-Collector** | | | | | | | |
| Salaries & Benefits | 4,434,945 | - | 4,434,945 | (2,957,838) | (4,231,963) | (2,754,856) | 162% |
| Operating Expenditures | 207,700 | 152 | 207,852 | 2,337 | (203,780) | 6,409 | 97% |
| Capital | 37,350 | 3,000 | 40,350 | - | (40,350) | - | 100% |
| | 4,679,995 | 3,152 | 4,683,147 | (2,955,501) | (4,476,093) | (2,748,447) | 159% |
| **22000 Information Systems** | | | | | | | |
| Salaries & Benefits | 3,965,218 | - | 3,965,218 | (2,861,870) | (3,912,744) | (2,809,396) | 171% |
| Operating Expenditures | 7,995,303 | (1,177,474) | 6,817,829 | (1,075,017) | (5,230,737) | 512,075 | 92% |
| Debt Services | 290,000 | 1,462,000 | 1,752,000 | - | (1,320,377) | 431,623 | 75% |
| Capital | 436,200 | 725,171 | 1,161,371 | 18,045 | (1,175,491) | 3,925 | 100% |
| Transfers | - | - | - | - | (30,964) | (30,964) | 0% |
| | 12,686,721 | 1,009,697 | 13,696,418 | (3,918,842) | (11,670,314) | (1,892,738) | 114% |
| **23000 Appraisal District Assessment** | | | | | | | |
| Operating Expenditures | 1,136,080 | - | 1,136,080 | - | (1,130,363) | 5,717 | 99% |
| | 1,136,080 | - | 1,136,080 | - | (1,130,363) | 5,717 | 99% |
| **24000 Elections** | | | | | | | |
| Salaries & Benefits | 851,063 | - | 851,063 | - | (792,142) | 58,921 | 93% |
| Operating Expenditures | 448,850 | - | 448,850 | (5,845) | (314,633) | 128,373 | 71% |
| Capital | 24,000 | - | 24,000 | - | (11,800) | 12,200 | 49% |
| | 1,323,913 | - | 1,323,913 | (5,845) | (1,118,575) | 199,494 | 85% |
| **25000 Facilities Management** | | | | | | | |
| Salaries & Benefits | 2,461,823 | (70,000) | 2,391,823 | (1,715,656) | (2,357,190) | (1,681,023) | 170% |
| Operating Expenditures | 3,429,400 | (182,875) | 3,246,525 | (31,542) | (2,994,945) | 220,038 | 93% |
| Debt Services | - | 79,000 | 79,000 | - | - | 79,000 | 0% |
| Capital | 335,000 | 254,000 | 589,000 | (363,764) | (215,782) | 9,455 | 98% |
| | 6,226,223 | 80,125 | 6,306,348 | (2,110,961) | (5,567,917) | (1,372,530) | 122% |
| **26000 Property Insurance** | | | | | | | |
| Operating Expenditures | 2,600,000 | - | 2,600,000 | - | (2,380,276) | 219,724 | 92% |
| | 2,600,000 | - | 2,600,000 | - | (2,380,276) | 219,724 | 92% |
| **30000 County Sheriff** | | | | | | | |
| Salaries & Benefits | 23,040,266 | 836,625 | 23,876,891 | (17,224,514) | (23,719,690) | (17,067,313) | 171% |
| Operating Expenditures | 3,269,000 | (521,221) | 2,747,779 | (73,285) | (2,446,595) | 227,899 | 92% |
| Debt Services | - | 951,000 | 951,000 | - | (892,796) | 58,205 | 94% |
| Capital | 1,241,550 | 3,607,000 | 4,848,550 | (28,888) | (4,705,247) | 114,414 | 98% |
| Transfers | 55,000 | - | 55,000 | - | (124,309) | (69,309) | 226% |
| | 27,605,816 | 4,873,404 | 32,479,220 | (17,326,688) | (31,888,637) | (16,736,105) | 152% |
| **30100 Animal Control** | | | | | | | |
| Salaries & Benefits | 592,660 | 13,875 | 606,535 | (371,259) | (613,109) | (377,833) | 162% |
| Operating Expenditures | 87,500 | 6,125 | 93,625 | (8,572) | (73,221) | 11,833 | 87% |

# Budget to Actuals for Year 2025

**10/1/2024 thru 9/30/2025**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| Capital | 52,000 | 3,856 | 55,856 | - | (49,766) | 6,090 | 89% |
| | 732,160 | 23,856 | 756,016 | (379,830) | (736,096) | (359,910) | 148% |
| **30200 Crime Lab** | | | | | | | |
| Salaries & Benefits | 716,055 | 65,000 | 781,055 | (600,651) | (765,472) | (585,068) | 175% |
| Operating Expenditures | 315,000 | (5,590) | 309,410 | (14,184) | (226,009) | 69,217 | 78% |
| Capital | 25,000 | 5,590 | 30,590 | - | (30,589) | 1 | 100% |
| | 1,056,055 | 65,000 | 1,121,055 | (614,835) | (1,022,070) | (515,850) | 146% |
| **31000 Tx Dept of Public Safety (DPS)** | | | | | | | |
| Salaries & Benefits | 232,533 | - | 232,533 | (194,488) | (231,974) | (193,929) | 183% |
| Operating Expenditures | 1,550 | - | 1,550 | - | (72) | 1,478 | 5% |
| | 234,083 | - | 234,083 | (194,488) | (232,045) | (192,450) | 182% |
| **32100 Constable-Precinct 1** | | | | | | | |
| Salaries & Benefits | 1,166,529 | 100,000 | 1,266,529 | (736,011) | (1,259,112) | (728,594) | 158% |
| Operating Expenditures | 265,539 | (10,512) | 255,027 | 26,327 | (275,181) | 6,172 | 98% |
| Capital | - | - | - | 67,083 | (67,083) | - | 0% |
| | 1,432,068 | 89,488 | 1,521,556 | (642,601) | (1,601,376) | (722,422) | 147% |
| **32200 Constable-Precinct 2** | | | | | | | |
| Salaries & Benefits | 1,061,806 | - | 1,061,806 | (717,497) | (1,076,811) | (732,502) | 169% |
| Operating Expenditures | 233,400 | (13,716) | 219,684 | 23,828 | (212,773) | 30,739 | 86% |
| Capital | - | 13,716 | 13,716 | - | (13,716) | - | 100% |
| | 1,295,206 | - | 1,295,206 | (693,669) | (1,303,300) | (701,763) | 154% |
| **32300 Constable-Precinct 3** | | | | | | | |
| Salaries & Benefits | 1,126,588 | - | 1,126,588 | (752,559) | (1,027,475) | (653,446) | 158% |
| Operating Expenditures | 257,800 | 65,036 | 322,836 | (47,636) | (184,827) | 90,372 | 72% |
| Capital | 179,700 | (64,870) | 114,830 | 70,018 | (184,848) | - | 100% |
| | 1,564,088 | 166 | 1,564,254 | (730,178) | (1,397,150) | (563,074) | 136% |
| **32400 Constable-Precinct 4** | | | | | | | |
| Salaries & Benefits | 1,906,710 | 40,000 | 1,946,710 | (1,380,604) | (1,958,365) | (1,392,259) | 172% |
| Operating Expenditures | 228,500 | (39,346) | 189,154 | (1,831) | (180,806) | 6,517 | 97% |
| Capital | 51,250 | 39,698 | 90,948 | 149,172 | (240,120) | - | 100% |
| | 2,186,460 | 40,352 | 2,226,812 | (1,233,263) | (2,379,292) | (1,385,742) | 162% |
| **33000 Intensive CommunityServiceProg** | | | | | | | |
| Salaries & Benefits | 117,244 | - | 117,244 | - | (72,875) | 44,369 | 62% |
| Operating Expenditures | 66,110 | - | 66,110 | (3,054) | (49,780) | 13,276 | 80% |
| Capital | - | - | - | 54,305 | (54,305) | - | 0% |
| | 183,354 | - | 183,354 | 51,251 | (176,960) | 57,644 | 69% |
| **34000 Ambulance EMS** | | | | | | | |
| Operating Expenditures | 96,000 | - | 96,000 | - | (96,000) | - | 100% |
| | 96,000 | - | 96,000 | - | (96,000) | - | 100% |
| **34100 Fire Protection** | | | | | | | |
| Salaries & Benefits | 65,468 | 800 | 66,268 | (42,371) | (65,553) | (41,656) | 163% |
| Operating Expenditures | 558,000 | - | 558,000 | - | (546,799) | 11,201 | 98% |
| | 623,468 | 800 | 624,268 | (42,371) | (612,352) | (30,455) | 105% |
| **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 | 1,338,750 | 16,947,830 | (10,805,318) | (16,735,800) | (10,593,288) | 163% |
| Operating Expenditures | 9,540,000 | 130,250 | 9,670,250 | (270,542) | (8,210,794) | 1,188,915 | 88% |

# Budget to Actuals for Year 2025

**10/1/2024 thru 9/30/2025**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| Capital | 196,000 | 300,000 | 496,000 | (17,903) | (241,027) | 237,070 | 52% |
| | 25,345,080 | 1,769,000 | 27,114,080 | (11,093,763) | (25,187,620) | (9,167,304) | 134% |
| **36000 Juvenile Probation** | | | | | | | |
| Salaries & Benefits | 8,671,867 | (520,000) | 8,151,867 | (5,894,725) | (7,467,352) | (5,210,210) | 164% |
| Operating Expenditures | 1,547,201 | 4,340 | 1,551,541 | (152,954) | (1,282,671) | 115,916 | 93% |
| Capital | 50,000 | - | 50,000 | 16,700 | (66,180) | 520 | 99% |
| Transfers | 610,000 | - | 610,000 | - | - | 610,000 | 0% |
| | 10,879,068 | (515,660) | 10,363,408 | (6,030,979) | (8,816,202) | (4,483,774) | 143% |
| **40000 Adult Probation** | | | | | | | |
| Operating Expenditures | 266,350 | 117,830 | 384,180 | (7,691) | (349,341) | 27,148 | 93% |
| Transfers | 92,000 | - | 92,000 | - | (40,000) | 52,000 | 43% |
| | 358,350 | 117,830 | 476,180 | (7,691) | (389,341) | 79,148 | 83% |
| **45000 Health** | | | | | | | |
| Salaries & Benefits | 599,975 | 379,882 | 979,857 | (743,362) | (972,475) | (735,981) | 175% |
| Operating Expenditures | 94,600 | 392 | 94,992 | (8,104) | (75,414) | 11,474 | 88% |
| Transfers | 2,000 | - | 2,000 | - | (2,655) | (655) | 133% |
| | 696,575 | 380,274 | 1,076,849 | (751,466) | (1,050,544) | (725,161) | 167% |
| **45200 Indigent Health Care** | | | | | | | |
| Salaries & Benefits | 200,900 | - | 200,900 | (133,793) | (186,970) | (119,863) | 160% |
| Operating Expenditures | 2,439,605 | (509,265) | 1,930,340 | (1,371) | (1,356,737) | 572,232 | 70% |
| | 2,640,505 | (509,265) | 2,131,240 | (135,164) | (1,543,707) | 452,369 | 79% |
| **45300 Water Lab** | | | | | | | |
| Salaries & Benefits | 232,751 | - | 232,751 | (158,527) | (218,279) | (144,055) | 162% |
| Operating Expenditures | 54,450 | 6,618 | 61,068 | (2,325) | (58,155) | 587 | 99% |
| | 287,201 | 6,618 | 293,819 | (160,851) | (276,435) | (143,467) | 149% |
| **46000 Children Protective Services** | | | | | | | |
| Operating Expenditures | 94,400 | - | 94,400 | (1,924) | (63,514) | 28,962 | 69% |
| Transfers | 40,000 | - | 40,000 | - | (41,048) | (1,048) | 103% |
| | 134,400 | - | 134,400 | (1,924) | (104,562) | 27,914 | 79% |
| **47000 Environmental Health** | | | | | | | |
| Salaries & Benefits | 1,423,159 | - | 1,423,159 | (864,817) | (1,378,564) | (820,222) | 158% |
| Operating Expenditures | 98,090 | 2,470 | 100,560 | 18,289 | (50,347) | 68,502 | 32% |
| Transfers | 120,000 | - | 120,000 | - | - | 120,000 | 0% |
| | 1,641,249 | 2,470 | 1,643,719 | (846,528) | (1,428,911) | (631,720) | 138% |
| **49000 County Welfare** | | | | | | | |
| Salaries & Benefits | 60,688 | 22,000 | 82,688 | (38,841) | (78,701) | (34,854) | 142% |
| Operating Expenditures | 13,400 | - | 13,400 | (204) | (7,587) | 5,609 | 58% |
| | 74,088 | 22,000 | 96,088 | (39,045) | (86,289) | (29,245) | 130% |
| **50000 Mental Health** | | | | | | | |
| Operating Expenditures | 268,800 | - | 268,800 | - | (268,800) | - | 100% |
| | 268,800 | - | 268,800 | - | (268,800) | - | 100% |
| **51000 Actions** | | | | | | | |
| Operating Expenditures | 70,000 | - | 70,000 | - | (70,000) | - | 100% |
| | 70,000 | - | 70,000 | - | (70,000) | - | 100% |
| **52000 Helpline** | | | | | | | |
| Operating Expenditures | 20,000 | - | 20,000 | - | (20,000) | - | 100% |
| | 20,000 | - | 20,000 | - | (20,000) | - | 100% |
| **53000 Marine Protection Service** | | | | | | | |
| Operating Expenditures | 12,000 | - | 12,000 | - | (12,000) | - | 100% |
| | 12,000 | - | 12,000 | - | (12,000) | - | 100% |

# Budget to Actuals for Year 2025

**10/1/2024 thru 9/30/2025**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| **55000 Library Administration** | | | | | | | |
| Salaries & Benefits | 6,973,810 | (30,000) | 6,943,810 | (4,909,235) | (6,918,873) | (4,884,298) | 170% |
| Operating Expenditures | 1,699,338 | 113,457 | 1,812,795 | (58,752) | (1,731,394) | 22,649 | 99% |
| Debt Services | - | 42,000 | 42,000 | - | (41,049) | 951 | 98% |
| Capital | 209,419 | (88,419) | 121,000 | - | (120,324) | 676 | 99% |
| | 8,882,567 | 37,038 | 8,919,605 | (4,967,987) | (8,811,640) | (4,860,022) | 154% |
| **56000 Parks** | | | | | | | |
| Salaries & Benefits | 4,013,411 | - | 4,013,411 | (2,908,013) | (3,943,326) | (2,837,927) | 171% |
| Operating Expenditures | 1,357,050 | 149,764 | 1,506,814 | (152,446) | (1,322,440) | 31,929 | 98% |
| Capital | 630,000 | (144,149) | 485,851 | 239,382 | (726,017) | (784) | 100% |
| Transfers | - | - | - | - | (13,223) | (13,223) | 0% |
| | 6,000,461 | 5,615 | 6,006,076 | (2,821,076) | (6,005,006) | (2,820,005) | 147% |
| **57000 Fairgrounds** | | | | | | | |
| Salaries & Benefits | 76,930 | 300 | 77,230 | (63,764) | (77,052) | (63,586) | 182% |
| Operating Expenditures | 285,540 | - | 285,540 | (17,394) | (252,969) | 15,177 | 95% |
| Capital | 775,000 | (733,706) | 41,294 | - | (41,294) | - | 100% |
| | 1,137,470 | (733,406) | 404,064 | (81,158) | (371,316) | (48,410) | 112% |
| **58000 Museum** | | | | | | | |
| Salaries & Benefits | 646,493 | (74,000) | 572,493 | (450,832) | (574,147) | (452,486) | 179% |
| Operating Expenditures | 26,932 | (6,293) | 20,639 | (2,242) | (13,992) | 4,405 | 79% |
| Capital | 325,302 | 25,500 | 350,802 | (249,392) | (101,165) | 246 | 100% |
| | 998,727 | (54,793) | 943,934 | (702,466) | (689,304) | (447,836) | 147% |
| **60000 Agriculture Extension** | | | | | | | |
| Salaries & Benefits | 524,775 | - | 524,775 | (386,519) | (518,420) | (380,164) | 172% |
| Operating Expenditures | 58,700 | 3,105 | 61,805 | (5,293) | (56,474) | 38 | 100% |
| | 583,475 | 3,105 | 586,580 | (391,812) | (574,894) | (380,126) | 165% |
| **65000 Flood Plain Administrator** | | | | | | | |
| Salaries & Benefits | 326,999 | - | 326,999 | (199,572) | (311,859) | (184,431) | 156% |
| Operating Expenditures | 12,400 | 3,073 | 15,473 | (463) | (12,931) | 2,078 | 87% |
| Capital | - | 49,895 | 49,895 | - | (49,895) | - | 100% |
| | 339,399 | 52,968 | 392,367 | (200,035) | (374,685) | (182,353) | 146% |
| **Total Fund: 10000** | **182,328,126** | **8,556,950** | **190,885,076** | **(84,620,196)** | **(178,334,162)** | **(72,069,283)** | **138%** |
| **Fund: 10100-General Fund - Construction** | | | | | | | |
| **56000 Parks** | | | | | | | |
| Operating Expenditures | - | 25,000 | 25,000 | (311) | (7,640) | 17,049 | 32% |
| Capital | - | - | - | (16,984) | - | (16,984) | 0% |
| | - | 25,000 | 25,000 | (17,295) | (7,640) | 65 | 100% |
| **57000 Fairgrounds** | | | | | | | |
| Operating Expenditures | - | 75,000 | 75,000 | (6,550) | (5,929) | 62,521 | 17% |
| Capital | - | 658,706 | 658,706 | (521,959) | (143,112) | (6,365) | 101% |
| | - | 733,706 | 733,706 | (528,509) | (149,041) | 56,156 | 92% |
| **Total Fund: 10100** | **-** | **758,706** | **758,706** | **(545,803)** | **(156,682)** | **56,221** | **93%** |
| **Fund: 10200-Juv Prob Fees** | | | | | | | |
| **36000 Juvenile Probation** | | | | | | | |
| Operating Expenditures | 9,300 | - | 9,300 | (1,230) | (6,558) | 1,512 | 84% |
| Capital | - | 2,700 | 2,700 | - | (2,691) | 9 | 100% |
| | 9,300 | 2,700 | 12,000 | (1,230) | (9,249) | 1,521 | 87% |
| **Total Fund: 10200** | **9,300** | **2,700** | **12,000** | **(1,230)** | **(9,249)** | **1,521** | **87%** |
| **Fund: 10340-Constable 4 Marine Team** | | | | | | | |

# Budget to Actuals for Year 2025

**10/1/2024 thru 9/30/2025**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| **32400 Constable-Precinct 4** | | | | | | | |
| Capital | - | 60,665 | 60,665 | (54,280) | (6,300) | 85 | 100% |
| | - | 60,665 | 60,665 | (54,280) | (6,300) | 85 | 100% |
| **Total Fund: 10340** | **-** | **60,665** | **60,665** | **(54,280)** | **(6,300)** | **85** | **100%** |
| **Fund: 10350-Sheriff Special Response Team** | | | | | | | |
| **30000 County Sheriff** | | | | | | | |
| Operating Expenditures | 20,000 | - | 20,000 | (9,482) | (6,357) | 4,161 | 79% |
| | 20,000 | - | 20,000 | (9,482) | (6,357) | 4,161 | 79% |
| **35000 Detention Center** | | | | | | | |
| Operating Expenditures | - | - | - | - | - | - | 0% |
| | - | - | - | - | - | - | 0% |
| **Total Fund: 10350** | **20,000** | **-** | **20,000** | **(9,482)** | **(6,357)** | **4,161** | **79%** |
| **Fund: 10351-Sheriff Drone Team** | | | | | | | |
| **30000 County Sheriff** | | | | | | | |
| Operating Expenditures | 15,000 | - | 15,000 | (750) | (13,620) | 631 | 96% |
| | 15,000 | - | 15,000 | (750) | (13,620) | 631 | 96% |
| **Total Fund: 10351** | **15,000** | **-** | **15,000** | **(750)** | **(13,620)** | **631** | **96%** |
| **Fund: 10352-Sheriff Marine Team** | | | | | | | |
| **30000 County Sheriff** | | | | | | | |
| Operating Expenditures | 10,000 | 20 | 10,020 | - | (10,002) | 18 | 100% |
| | 10,000 | 20 | 10,020 | - | (10,002) | 18 | 100% |
| **Total Fund: 10352** | **10,000** | **20** | **10,020** | **-** | **(10,002)** | **18** | **100%** |
| **Fund: 10353-Sheriff Dive Team** | | | | | | | |
| **30000 County Sheriff** | | | | | | | |
| Operating Expenditures | 10,000 | (20) | 9,980 | - | (9,953) | 27 | 100% |
| | 10,000 | (20) | 9,980 | - | (9,953) | 27 | 100% |
| **Total Fund: 10353** | **10,000** | **(20)** | **9,980** | **-** | **(9,953)** | **27** | **100%** |
| **Fund: 10400-Env Health-Retail Food Permits** | | | | | | | |
| **47000 Environmental Health** | | | | | | | |
| Salaries & Benefits | 219,439 | - | 219,439 | (133,022) | (214,834) | (128,417) | 159% |
| | 219,439 | - | 219,439 | (133,022) | (214,834) | (128,417) | 159% |
| **Total Fund: 10400** | **219,439** | **-** | **219,439** | **(133,022)** | **(214,834)** | **(128,417)** | **159%** |
| **Fund: 10600-Fire Training Field** | | | | | | | |
| **34100 Fire Protection** | | | | | | | |
| Operating Expenditures | 2,000 | - | 2,000 | - | (789) | 1,211 | 39% |
| | 2,000 | - | 2,000 | - | (789) | 1,211 | 39% |
| **Total Fund: 10600** | **2,000** | **-** | **2,000** | **-** | **(789)** | **1,211** | **39%** |
| **Fund: 10700-Parks Special Events** | | | | | | | |
| **56000 Parks** | | | | | | | |
| Operating Expenditures | 2,000 | - | 2,000 | (40) | (1,631) | 328 | 84% |
| | 2,000 | - | 2,000 | (40) | (1,631) | 328 | 84% |
| **Total Fund: 10700** | **2,000** | **-** | **2,000** | **(40)** | **(1,631)** | **328** | **84%** |
| **Fund: 10710-Parks SFA Special Projects** | | | | | | | |

# Budget to Actuals for Year 2025

**10/1/2024 thru 9/30/2025**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| **56020 Parks-SFA Munson Historical** | | | | | | | |
| Operating Expenditures | 1,000 | - | 1,000 | - | (906) | 94 | 91% |
| | 1,000 | - | 1,000 | - | (906) | 94 | 91% |
| **Total Fund: 10710** | **1,000** | **-** | **1,000** | **-** | **(906)** | **94** | **91%** |
| **Fund: 10850-CPS-Donations** | | | | | | | |
| **46000 Children Protective Services** | | | | | | | |
| Operating Expenditures | 23,600 | - | 23,600 | - | (4,496) | 19,104 | 19% |
| | 23,600 | - | 23,600 | - | (4,496) | 19,104 | 19% |
| **Total Fund: 10850** | **23,600** | **-** | **23,600** | **-** | **(4,496)** | **19,104** | **19%** |
| **Fund: 20000-Road and Bridge Non-Construct** | | | | | | | |
| **22000 Information Systems** | | | | | | | |
| Operating Expenditures | 10,000 | 10,000 | 20,000 | - | (15,306) | 4,694 | 77% |
| | 10,000 | 10,000 | 20,000 | - | (15,306) | 4,694 | 77% |
| **71000 RB South Service Center** | | | | | | | |
| Salaries & Benefits | 3,719,227 | (293,000) | 3,426,227 | (2,525,097) | (3,474,870) | (2,573,740) | 175% |
| Operating Expenditures | 2,160,000 | 858,027 | 3,018,027 | (452,858) | (2,587,234) | (22,064) | 101% |
| Capital | 164,732 | (14,822) | 149,910 | 33,535 | (183,445) | - | 100% |
| | 6,043,959 | 550,205 | 6,594,164 | (2,944,420) | (6,245,548) | (2,595,804) | 139% |
| **72000 RB Central Service Center** | | | | | | | |
| Salaries & Benefits | 3,678,418 | (388,000) | 3,290,418 | (2,519,450) | (2,987,672) | (2,216,704) | 167% |
| Operating Expenditures | 2,160,000 | (116) | 2,159,884 | (209,707) | (1,841,978) | 108,199 | 95% |
| Capital | 750,000 | 4,553,564 | 5,303,564 | 28,100 | (5,332,061) | (396) | 100% |
| | 6,588,418 | 4,165,448 | 10,753,866 | (2,701,057) | (10,161,711) | (2,108,902) | 120% |
| **73000 RB North Service Center** | | | | | | | |
| Salaries & Benefits | 3,595,365 | (133,000) | 3,462,365 | (2,470,717) | (3,223,388) | (2,231,740) | 164% |
| Operating Expenditures | 2,180,000 | 276,700 | 2,456,700 | (504,029) | (1,720,168) | 232,504 | 91% |
| Capital | 730,001 | 541,058 | 1,271,059 | 17,200 | (1,268,951) | 19,309 | 98% |
| | 6,505,366 | 684,758 | 7,190,124 | (2,957,546) | (6,212,506) | (1,979,927) | 128% |
| **74000 RB West Service Center** | | | | | | | |
| Salaries & Benefits | 3,813,972 | (431,000) | 3,382,972 | (2,583,881) | (3,225,155) | (2,426,065) | 172% |
| Operating Expenditures | 2,160,000 | 139,755 | 2,299,755 | (298,749) | (1,769,990) | 231,016 | 90% |
| Capital | 750,000 | 14,304,052 | 15,054,052 | 562,922 | (16,669,973) | (1,052,999) | 107% |
| | 6,723,972 | 14,012,807 | 20,736,779 | (2,319,708) | (21,665,118) | (3,248,048) | 116% |
| **75000 Engineer's Office** | | | | | | | |
| Salaries & Benefits | 2,323,311 | - | 2,323,311 | (1,719,115) | (2,273,597) | (1,669,401) | 172% |
| Operating Expenditures | 1,392,267 | 592,253 | 1,984,520 | (530,459) | (1,634,805) | (180,744) | 109% |
| Capital | 50,000 | 42,491 | 92,491 | - | (45,884) | 46,607 | 50% |
| Transfers | 2,300,000 | - | 2,300,000 | - | - | 2,300,000 | 0% |
| | 6,065,578 | 634,744 | 6,700,322 | (2,249,573) | (3,954,286) | 496,463 | 93% |
| **Total Fund: 20000** | **31,937,293** | **20,057,963** | **51,995,256** | **(13,172,304)** | **(48,254,475)** | **(9,431,523)** | **118%** |
| **Fund: 20500-Road and Bridge Construction** | | | | | | | |
| **71000 RB South Service Center** | | | | | | | |
| Salaries & Benefits | - | 198,523 | 198,523 | - | (162,379) | 36,143 | 82% |
| Operating Expenditures | 1,750,000 | (553,000) | 1,197,000 | (139,421) | (689,804) | 367,775 | 69% |
| Capital | - | - | - | - | - | - | 0% |
| | 1,750,000 | (354,477) | 1,395,523 | (139,421) | (852,183) | 403,918 | 71% |
| **72000 RB Central Service Center** | | | | | | | |
| Salaries & Benefits | - | 415,889 | 415,889 | - | (415,889) | - | 100% |

# Budget to Actuals for Year 2025

**10/1/2024 thru 9/30/2025**

| Account Category | Original Budget | Adjustments | Total Budget | Encumbrances | Expenses | Remaining | % Used |
|---|---|---|---|---|---|---|---|
| Operating Expenditures | 1,750,000 | 274,900 | 2,024,900 | (19,364) | (1,900,507) | 105,029 | 95% |
| | 1,750,000 | 690,789 | 2,440,789 | (19,364) | (2,316,396) | 105,029 | 96% |
| **73000 RB North Service Center** | | | | | | | |
| Salaries & Benefits | - | 182,237 | 182,237 | - | (197,060) | (14,823) | 108% |
| Operating Expenditures | 1,750,000 | (164,900) | 1,585,100 | (360,561) | (458,110) | 766,429 | 52% |
| | 1,750,000 | 17,337 | 1,767,337 | (360,561) | (655,169) | 751,607 | 57% |
| **74000 RB West Service Center** | | | | | | | |
| Salaries & Benefits | - | 448,351 | 448,351 | - | (367,308) | 81,043 | 82% |
| Operating Expenditures | 1,750,000 | 65,000 | 1,815,000 | (179,007) | (1,498,410) | 137,583 | 92% |
| | 1,750,000 | 513,351 | 2,263,351 | (179,007) | (1,865,718) | 218,626 | 90% |
| **75000 Engineer's Office** | | | | | | | |
| Operating Expenditures | 1,250,000 | (688,162) | 561,838 | 167,877 | (603,029) | 126,686 | 77% |
| Capital | 9,375,000 | (1,732,096) | 7,642,904 | (2,302,051) | (2,756,659) | 2,584,194 | 66% |
| | 10,625,000 | (2,420,258) | 8,204,742 | (2,134,174) | (3,359,688) | 2,710,880 | 67% |
| **Total Fund: 20500** | **17,625,000** | **(1,553,258)** | **16,071,742** | **(2,832,527)** | **(9,049,155)** | **4,190,059** | **74%** |
| **Fund: 39800-Law Library** | | | | | | | |
| **19900 Law Library** | | | | | | | |
| Salaries & Benefits | 88,877 | 300 | 89,177 | (61,956) | (89,011) | (61,790) | 169% |
| Operating Expenditures | 380,000 | (971) | 379,029 | (24,666) | (266,810) | 87,553 | 77% |
| | 468,877 | (671) | 468,206 | (86,622) | (355,821) | 25,763 | 94% |
| **22000 Information Systems** | | | | | | | |
| Operating Expenditures | 6,000 | 1,000 | 7,000 | - | (6,467) | 533 | 92% |
| | 6,000 | 1,000 | 7,000 | - | (6,467) | 533 | 92% |
| **Total Fund: 39800** | **474,877** | **329** | **475,206** | **(86,622)** | **(362,288)** | **26,296** | **94%** |
| **Fund: 39900-Mosquito Control District** | | | | | | | |
| **22000 Information Systems** | | | | | | | |
| Operating Expenditures | 19,450 | - | 19,450 | (956) | (13,539) | 4,955 | 75% |
| | 19,450 | - | 19,450 | (956) | (13,539) | 4,955 | 75% |
| **49900 Mosquito Control** | | | | | | | |
| Salaries & Benefits | 1,428,300 | - | 1,428,300 | (961,660) | (1,286,423) | (819,782) | 157% |
| Operating Expenditures | 1,550,900 | 62 | 1,550,962 | (515,121) | (685,798) | 350,043 | 77% |
| Capital | 63,000 | - | 63,000 | (375) | (52,860) | 9,765 | 85% |
| | 3,042,200 | 62 | 3,042,262 | (1,477,156) | (2,025,081) | (459,975) | 115% |
| **Total Fund: 39900** | **3,061,650** | **62** | **3,061,712** | **(1,478,112)** | **(2,038,619)** | **(455,020)** | **115%** |
| **Fund: 60500-Airport Operating** | | | | | | | |
| **22000 Information Systems** | | | | | | | |
| Operating Expenditures | 24,600 | - | 24,600 | - | (23,602) | 998 | 96% |
| | 24,600 | - | 24,600 | - | (23,602) | 998 | 96% |
| **90000 Airport** | | | | | | | |
| Salaries & Benefits | 1,250,143 | - | 1,250,143 | (861,067) | (1,253,132) | (864,055) | 169% |
| Operating Expenditures | 2,893,102 | 316 | 2,893,418 | (302,367) | (1,942,989) | 648,062 | 78% |
| Capital | 1,602,500 | - | 1,602,500 | (198) | (80,828) | 1,521,474 | 5% |
| Transfers | 1,711,000 | - | 1,711,000 | - | (11,111) | 1,699,889 | 1% |
| | 7,456,745 | 316 | 7,457,061 | (1,163,632) | (3,288,060) | 3,005,370 | 60% |
| **Total Fund: 60500** | **7,481,345** | **316** | **7,481,661** | **(1,163,632)** | **(3,311,661)** | **3,006,368** | **60%** |
| **Report Total** | **243,220,630** | **27,884,432** | **271,105,062** | **(104,098,000)** | **(241,785,179)** | **(74,778,117)** | **128%** |

# Balance Sheet for Year 2025

## as of 9/30/2025

*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 | (15,450,806) | 7,149,765 | (122,360) | 396,014 | (2,380,141) |
| Cash on Hand | 34,980 | 100 | 200 | | 100 |
| Investments | 64,629,892 | 36,338,391 | 136,860 | 448,955 | |
| Accounts Receivable | 1,876,268 | 1,972,033 | 244 | 38,427 | 188,988 |
| Inventory | 14,327 | 555,301 | | 600,316 | 79,641 |
| Due To-From | 617,298 | | | | |
| Prepaid | 3,748,500 | 14,058 | (6) | (299) | 8,990 |
| Amt Provided/Gen LT Debt | | | | | 2,144,967 |
| Non-current Assets | 18,019,757 | | | | |
| Capital Assets | 10,144 | | | | 12,435,599 |
| | 73,500,361 | 46,029,649 | 14,938 | 1,483,413 | 12,478,144 |
| **Liabilities** | | | | | |
| Accounts Payable - Other | (2,728,366) | (1,710,010) | (1,477) | (16,870) | (84,519) |
| AP-State of Texas Court Costs | (616,538) | | | | |
| AP-State of Texas Other Liab | (127,990) | (673) | (35) | (2) | (6) |
| AP-Governmental Entities | (1,495) | | | | |
| AP-Payroll Liabilities | (3,868,698) | (533,956) | (2,856) | (39,267) | (42,117) |
| AP Due to Others | (778,222) | | | | |
| Tax Office Liabilities | (6,902,157) | | | | |
| Due to Agency Groups | (3,073,492) | (6,313,427) | | (40,387) | (68,662) |
| Non Current Liabilities | | | | | (837,510) |
| | (18,096,958) | (8,558,066) | (4,369) | (96,526) | (1,032,813) |
| **Fund Equity** | | | | | |
| Fund Balance | (4,566,200) | (28,867,934) | (52,935) | (679,565) | (9,995,542) |
| Unassigned Fund Balance | (53,241,258) | | | | |
| | (57,807,458) | (28,867,934) | (52,935) | (679,565) | (9,995,542) |

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

# Statement of Changes in Fund Balance

**as of 9/30/2025**

| Fund | 08/31/2025 Unaudited Fund Balance | Month Ending Sep 30, 2025 Receipts | Disbursements | Transfers In/ (Out) | 09/30/2025 Unaudited Fund Balance |
|---|---|---|---|---|---|
| Fund 10000-General Fund | 62,749,720 | 5,262,817 | (13,393,800) | (130,021) | 54,488,716 |
| Fund 10100-General Fund - Construction | 99,809 | - | (145,476) | - | (45,668) |
| Fund 10200-Juv Prob Fees | 7,821 | 20 | - | - | 7,841 |
| Fund 10300-Unclaimed Juvenile Restitution | 11,569 | 26 | - | - | 11,595 |
| Fund 10340-Constable 4 Marine Team | 61,183 | 146 | (6,300) | - | 55,029 |
| Fund 10350-Sheriff Special Response Team | 6,125 | 15 | - | - | 6,140 |
| Fund 10351-Sheriff Drone Team | (13,620) | - | - | - | (13,620) |
| Fund 10352-Sheriff Marine Team | (8,976) | - | (1,025) | - | (10,002) |
| Fund 10353-Sheriff Dive Team | (9,953) | - | - | - | (9,953) |
| Fund 10400-Env Health-Retail Food Permits | (62,114) | 10,210 | (16,039) | - | (67,944) |
| Fund 10500-District Clerk Contingency | 880,010 | 2,445 | - | - | 882,455 |
| Fund 10600-Fire Training Field | 14,011 | 33 | (142) | - | 13,903 |
| Fund 10700-Parks Special Events | 26,832 | 600 | (180) | - | 27,253 |
| Fund 10710-Parks SFA Special Projects | 11,537 | 28 | (906) | - | 10,659 |
| Fund 10850-CPS-Donations | 45,204 | 870 | - | - | 46,073 |
| **Total General Fund Group** | 63,819,157 | 5,277,209 | (13,563,868) | (130,021) | 55,402,477 |
| | | | | | |
| Fund 20000-Road and Bridge Non-Construct | 50,248,675 | 2,406,757 | (5,506,354) | - | 47,149,078 |
| Fund 20500-Road and Bridge Construction | (8,749,103) | 2 | (928,393) | - | (9,677,494) |
| **Total Road and Bridge Funds** | 41,499,572 | 2,406,759 | (6,434,747) | - | 37,471,583 |
| | | | | | |
| Fund 39800-Law Library | (37,650) | 25,331 | (47,111) | 70,000 | 10,570 |
| Fund 39900-Mosquito Control District | 1,550,027 | 8,312 | (171,451) | - | 1,386,887 |
| **Total Special Revenue Funds** | 1,512,377 | 33,642 | (218,562) | 70,000 | 1,397,457 |
| | | | | | |
| Fund 41000-2016 Limited Tax Rfd (2006 CO) | 1,274,816 | 5,011 | - | - | 1,279,827 |
| Fund 42000-2021 Gen Oblig Rfd (2012 CO) | 92,572 | 2,751 | - | - | 95,323 |
| Fund 42100-2018 Cert of Oblig-I,S | 523,788 | 2,160 | (550) | - | 525,398 |
| Fund 42200-2021 CO-Courthouse Campus I,S | 1,543,402 | 7,944 | - | - | 1,551,346 |
| Fund 44000-Toll Road-SH288-I&S | (92,138,139) | 6,450 | (2,096,414) | 11,590,433 | (82,637,670) |
| Fund 44100-Toll Road-288EXT-I&S | (30,072,719) | - | (652,531) | 93,600 | (30,631,650) |
| Fund 45000-Road Bonds-Mobility-I,S | 2,660,501 | 9,938 | (550) | - | 2,669,889 |
| **Total Debt Service Funds** | (116,115,778) | 34,253 | (2,750,045) | 11,684,033 | (107,147,538) |

*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 09/30/2024 and may be found on the balance sheet report contained in this reporting package.*

# Statement of Changes in Fund Balance

**as of 9/30/2025**

| | | | | | |
|---|---|---|---|---|---|
| Fund 60500-Airport Operating | 9,757,203 | 238,504 | (305,324) | - | 9,690,383 |
| **Total Enterprise Funds** | 9,757,203 | 238,504 | (305,324) | - | 9,690,383 |
| **Report Total** | **472,531** | **7,990,368** | **(23,272,547)** | **11,624,012** | **(3,185,636)** |

*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 09/30/2024 and may be found on the balance sheet report contained in this reporting package.*

# Transfers for Year 2025

**as of 9/30/2025**

| Fund Group | | Transfers In | Transfers Out |
|---|---|---|---|
| **Enterprise Funds** | | | |
| | Airport Fund | - | 11,111 |
| **Fiduciary, Trust and Agency** | | | |
| | Fiduciary Funds | 190,921 | 190,921 |
| **General Fund Group** | | | |
| | General Fund | 31,657 | 1,638,334 |
| **Special Revenue Funds** | | | |
| | Federal Grants | 1,235,278 | 31,657 |
| | State Grants | 33,056 | - |
| | Airport State Grants | 11,111 | - |
| | Local (grants & non-grants) | 300,000 | - |
| | Law Library | 70,000 | - |
| | **Report Total** | **1,872,024** | **1,872,024** |

# 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** |