

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
May 31, 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
May 31, 2025

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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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June 24, 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 eight months ended May 31, 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

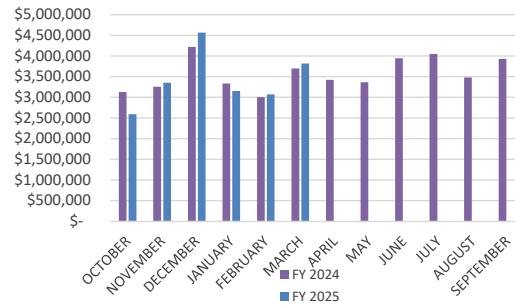
BRAZORIA COUNTY HALF CENT SALES TAX

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	\$ (3,422,540)	\$ (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	\$ 20,554,456	\$ (22,293,248)	-606.24%

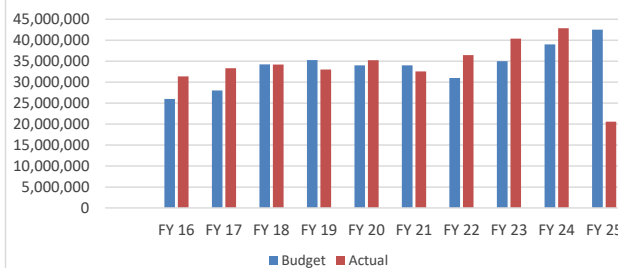
Sales Tax Collections by Month



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	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	-
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	20,554,456



Aggregate Revenue for Year 2025

10/01/2024 thru 05/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	118,515,798	(3,498,234)	115,017,564	102,204,483	(12,813,081)
Other Constitutional Tax	42,500,000	-	42,500,000	20,554,456	(21,945,544)
Penalty and Interest	720,000	-	720,000	521,682	(198,318)
Licenses and Permits	2,315,500	-	2,315,500	1,516,433	(799,067)
Grant Revenue	488,000	-	488,000	106,999	(381,001)
Shared Revenue	641,001	-	641,001	417,295	(223,706)
Fees of Office	6,733,400	-	6,733,400	6,004,366	(729,034)
Library Revenue Fees	68,075	-	68,075	41,524	(26,551)
Legislative Fees	967,596	-	967,596	664,098	(303,498)
Other Fees	865,000	-	865,000	479,170	(385,830)
Fines and Forfeitures	2,244,500	-	2,244,500	1,839,761	(404,739)
Investment Income	3,831,786	-	3,831,786	3,882,316	50,530
Sale of Assets	21,000	-	21,000	4,244	(16,756)
Contributions	-	1,300	1,300	2,782	1,482
Miscellaneous Revenue	2,416,470	38,000	2,454,470	2,754,141	299,671
Total Fund: 10000	182,328,126	(3,458,934)	178,869,192	140,993,751	(37,875,441)
Fund: 10200-Juv Prob Fees					
Other Fees	5,500	-	5,500	652	(4,848)
Investment Income	1,200	-	1,200	314	(886)
Total Fund: 10200	6,700	-	6,700	967	(5,733)
Fund: 10340-Constable 4 Marine Team					
Investment Income	-	-	-	714	714
Contributions	-	45,000	45,000	44,750	(250)
Total Fund: 10340	-	45,000	45,000	45,464	464
Fund: 10350-Sheriff Special Response Team					
Investment Income	1,000	-	1,000	235	(765)
Transfers	20,000	-	20,000	-	(20,000)
Total Fund: 10350	21,000	-	21,000	235	(20,765)
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	87,550	72,050
Transfers	120,000	-	120,000	-	(120,000)
Total Fund: 10400	135,500	-	135,500	87,550	(47,950)

Fund: 10500-District Clerk Contingency



Aggregate Revenue for Year 2025

10/01/2024 thru 05/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Other Fees	-	-	-	165	165
Investment Income	40,000	-	40,000	20,213	(19,787)
Total Fund: 10500	40,000	-	40,000	20,378	(19,622)
Fund: 10600-Fire Training Field					
Investment Income	800	-	800	285	(515)
Total Fund: 10600	800	-	800	285	(515)
Fund: 10700-Parks Special Events					
Investment Income	1,500	-	1,500	532	(968)
Contributions	2,000	-	2,000	600	(1,400)
Total Fund: 10700	3,500	-	3,500	1,132	(2,368)
Fund: 10710-Parks SFA Special Projects					
Other Fees	1,200	-	1,200	657	(543)
Investment Income	-	-	-	209	209
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	1,200	-	1,200	867	(333)
Fund: 10850-CPS-Donations					
Investment Income	1,500	-	1,500	796	(704)
Contributions	4,000	-	4,000	8,035	4,035
Total Fund: 10850	5,500	-	5,500	8,831	3,331
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	39,675,463	-	39,675,463	35,193,850	(4,481,613)
Penalty and Interest	264,000	-	264,000	190,298	(73,702)
Grant Revenue	80,000	-	80,000	83,903	3,903
Shared Revenue	2,800,000	-	2,800,000	1,915,800	(884,200)
Fees of Office	18,000	-	18,000	179,700	161,700
Road and Bridge Fees	810,000	-	810,000	833,435	23,435
Other Fees	-	-	-	203	203
Investment Income	1,000,000	-	1,000,000	1,192,490	192,490
Sale of Assets	-	-	-	3,127	3,127
Miscellaneous Revenue	500,000	-	500,000	938,424	438,424
Total Fund: 20000	45,147,463	-	45,147,463	40,531,230	(4,616,234)
Fund: 20500-Road and Bridge Construction					
Fees of Office	-	-	-	3	3
Total Fund: 20500	-	-	-	3	3
Fund: 39800-Law Library					
Legislative Fees	190,000	-	190,000	142,501	(47,499)
Investment Income	28,000	-	28,000	6,025	(21,975)
Miscellaneous Revenue	10,500	-	10,500	7,702	(2,798)
Transfers	70,000	-	70,000	-	(70,000)
Total Fund: 39800	298,500	-	298,500	156,228	(142,272)
Fund: 39900-Mosquito Control District					
Tax Revenue	2,757,990	-	2,757,990	2,452,707	(305,283)
Penalty and Interest	13,700	-	13,700	11,773	(1,927)



Aggregate Revenue for Year 2025

10/01/2024 thru 05/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fees of Office	-	-	-	3	3
Investment Income	100,000	-	100,000	29,711	(70,289)
Sale of Assets	-	-	-	91	91
Total Fund: 39900	2,871,690	-	2,871,690	2,494,286	(377,404)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,125,260	-	1,125,260	999,573	(125,687)
Penalty and Interest	7,000	-	7,000	5,402	(1,598)
Investment Income	55,000	-	55,000	33,665	(21,335)
Total Fund: 41000	1,187,260	-	1,187,260	1,038,640	(148,620)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,035,397	-	2,035,397	1,808,304	(227,093)
Penalty and Interest	13,000	-	13,000	9,987	(3,013)
Investment Income	10,000	-	10,000	10,012	12
Total Fund: 42000	2,058,397	-	2,058,397	1,828,303	(230,094)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	672,949	-	672,949	598,486	(74,463)
Penalty and Interest	5,200	-	5,200	3,661	(1,539)
Investment Income	47,000	-	47,000	13,475	(33,525)
Total Fund: 42100	725,149	-	725,149	615,621	(109,528)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	3,600,667	-	3,600,667	3,202,072	(398,595)
Penalty and Interest	16,225	-	16,225	14,645	(1,580)
Investment Income	260,000	-	260,000	63,514	(196,486)
Total Fund: 42200	3,876,892	-	3,876,892	3,280,232	(596,660)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	525	525
Penalty and Interest	-	-	-	434	434
Total Fund: 44000	-	-	-	960	960
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	2,554,065	-	2,554,065	2,265,257	(288,808)
Penalty and Interest	24,000	-	24,000	14,718	(9,283)
Investment Income	200,000	-	200,000	81,378	(118,622)
Total Fund: 45000	2,778,065	-	2,778,065	2,361,353	(416,712)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	1	1
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,867,411	-	3,867,411	1,984,286	(1,883,125)
Total Fund: 60500	3,867,411	-	3,867,411	1,984,287	(1,883,124)
Report Total	245,388,153	(3,413,934)	241,974,219	195,450,601	(46,523,618)



Budget to Actuals for Year 2025

10/1/2024 thru 5/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	838,242	-	838,242	(216,579)	(528,822)	92,841	89%
Operating Expenditures	54,300	86	54,386	(2,897)	(16,179)	35,311	35%
	892,542	86	892,628	(219,476)	(545,001)	128,151	86%
10100 Comm. South Service Center							
Salaries & Benefits	462,051	-	462,051	(112,180)	(303,545)	46,326	90%
Operating Expenditures	11,775	175	11,950	(293)	(4,094)	7,563	37%
	473,826	175	474,001	(112,473)	(307,639)	53,889	89%
10200 Comm. Central Service Center							
Salaries & Benefits	487,858	-	487,858	(111,124)	(304,520)	72,214	85%
Operating Expenditures	8,900	-	8,900	-	(1,695)	7,205	19%
	496,758	-	496,758	(111,124)	(306,215)	79,420	84%
10300 Comm. North Service Center							
Salaries & Benefits	521,321	-	521,321	(119,616)	(310,674)	91,031	83%
Operating Expenditures	12,471	197	12,668	(1,016)	(7,126)	4,526	64%
	533,792	197	533,989	(120,632)	(317,801)	95,557	82%
10400 Comm. West Service Center							
Salaries & Benefits	513,794	-	513,794	(121,043)	(335,431)	57,320	89%
Operating Expenditures	26,400	-	26,400	(348)	(5,284)	20,768	21%
	540,194	-	540,194	(121,392)	(340,714)	78,088	86%
12000 County Clerk							
Salaries & Benefits	3,180,005	-	3,180,005	(715,884)	(2,027,043)	437,079	86%
Operating Expenditures	51,800	282	52,082	(14,496)	(25,265)	12,321	76%
	3,231,805	282	3,232,087	(730,380)	(2,052,307)	449,400	86%
13000 Veteran's Service							
Salaries & Benefits	255,625	-	255,625	(66,985)	(165,263)	23,377	91%
Operating Expenditures	8,550	43	8,593	(323)	(2,219)	6,052	30%
	264,175	43	264,218	(67,308)	(167,482)	29,428	89%
14000 Emergency Management							
Salaries & Benefits	480,256	-	480,256	(115,923)	(318,191)	46,142	90%
Operating Expenditures	55,600	74	55,674	(11,208)	(24,725)	19,741	65%
	535,856	74	535,930	(127,131)	(342,916)	65,884	88%
14900 Non-Departmental							
Salaries & Benefits	-	-	-	-	-	-	0%
Operating Expenditures	9,624,597	(189,980)	9,434,617	(132,610)	(3,559,281)	5,742,725	39%
Capital	5,000	-	5,000	25,926	(25,926)	5,000	0%
Transfers	1,600,000	-	1,600,000	-	(339,404)	1,260,596	21%
	11,229,597	(189,980)	11,039,617	(106,684)	(3,924,611)	7,008,322	37%
15001 County Court at Law 1							
Salaries & Benefits	485,447	-	485,447	(128,174)	(326,953)	30,319	94%
Operating Expenditures	287,275	-	287,275	(3,161)	(202,113)	82,001	71%
	772,722	-	772,722	(131,336)	(529,066)	112,320	85%
15002 County Court at Law 2							
Salaries & Benefits	490,187	-	490,187	(123,457)	(308,922)	57,809	88%
Operating Expenditures	349,530	-	349,530	(234)	(277,246)	72,050	79%
	839,717	-	839,717	(123,690)	(586,167)	129,859	85%
15003 County Court at Law 3							
Salaries & Benefits	501,707	-	501,707	(135,723)	(335,027)	30,957	94%
Operating Expenditures	308,059	-	308,059	(505)	(218,051)	89,503	71%
	809,766	-	809,766	(136,228)	(553,078)	120,460	85%



Budget to Actuals for Year 2025

10/1/2024 thru 5/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
15004 County Court at Law 4							
Salaries & Benefits	536,677	-	536,677	(135,723)	(349,935)	51,019	90%
Operating Expenditures	365,200	-	365,200	(530)	(229,455)	135,216	63%
	901,877	-	901,877	(136,253)	(579,390)	186,235	79%
15900 Probate Court Investigations							
Salaries & Benefits	201,090	-	201,090	(47,581)	(131,585)	21,925	89%
Operating Expenditures	5,044	-	5,044	(240)	(1,569)	3,235	36%
	206,134	-	206,134	(47,821)	(133,154)	25,159	88%
16000 District Courts							
Salaries & Benefits	909,193	-	909,193	(242,131)	(637,779)	29,283	97%
Operating Expenditures	223,100	20	223,120	(8,083)	(54,455)	160,582	28%
	1,132,293	20	1,132,313	(250,214)	(692,233)	189,865	83%
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	(76,616)	(200,429)	29,532	90%
Operating Expenditures	636,500	-	636,500	-	(584,464)	52,036	92%
	943,077	-	943,077	(76,616)	(784,894)	81,568	91%
16239 District Court-239th							
Salaries & Benefits	310,025	-	310,025	(76,616)	(201,537)	31,872	90%
Operating Expenditures	755,000	-	755,000	-	(440,021)	314,979	58%
	1,065,025	-	1,065,025	(76,616)	(641,558)	346,851	67%
16300 District Court-300th							
Salaries & Benefits	322,404	-	322,404	(76,616)	(210,856)	34,932	89%
Operating Expenditures	610,000	-	610,000	-	(388,779)	221,221	64%
Transfers	450,000	-	450,000	-	(89,057)	360,943	20%
	1,382,404	-	1,382,404	(76,616)	(688,693)	617,096	55%
16412 District Court-412th							
Salaries & Benefits	320,350	-	320,350	(76,616)	(209,593)	34,142	89%
Operating Expenditures	1,030,000	-	1,030,000	-	(637,632)	392,368	62%
	1,350,350	-	1,350,350	(76,616)	(847,225)	426,510	68%
16461 District Court-461st							
Salaries & Benefits	305,330	-	305,330	(76,616)	(199,688)	29,027	90%
Operating Expenditures	365,000	-	365,000	-	(306,193)	58,807	84%
	670,330	-	670,330	(76,616)	(505,881)	87,833	87%
17000 District Clerk							
Salaries & Benefits	3,311,231	-	3,311,231	(762,234)	(2,101,560)	447,436	86%
Operating Expenditures	82,200	1,907	84,107	(25,356)	(29,510)	29,241	65%
	3,393,431	1,907	3,395,338	(787,591)	(2,131,070)	476,677	86%
18110 Justice of the Peace 1,1							
Salaries & Benefits	614,670	-	614,670	(137,308)	(380,821)	96,540	84%
Operating Expenditures	23,183	-	23,183	(4,317)	(6,458)	12,409	46%
	637,853	-	637,853	(141,625)	(387,279)	108,949	83%
18120 Justice of the Peace 1,2							
Salaries & Benefits	637,663	-	637,663	(140,690)	(413,164)	83,809	87%
Operating Expenditures	93,500	-	93,500	(24,565)	(58,755)	10,180	89%
	731,163	-	731,163	(165,254)	(471,919)	93,989	87%
18210 Justice of the Peace 2,1							
Salaries & Benefits	606,905	-	606,905	(133,185)	(379,401)	94,320	84%



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	(925)	(6,053)	8,462	45%
	622,345	-	622,345	(134,110)	(385,453)	102,781	83%
18220 Justice of the Peace 2,2							
Salaries & Benefits	614,145	-	614,145	(124,511)	(395,013)	94,621	85%
Operating Expenditures	22,700	-	22,700	(3,683)	(7,112)	11,904	48%
	636,845	-	636,845	(128,194)	(402,125)	106,526	83%
18310 Justice of the Peace 3,1							
Salaries & Benefits	547,118	-	547,118	(122,096)	(319,170)	105,852	81%
Operating Expenditures	17,900	-	17,900	(1,713)	(5,880)	10,307	42%
	565,018	-	565,018	(123,809)	(325,050)	116,159	79%
18320 Justice of the Peace 3,2							
Salaries & Benefits	526,866	-	526,866	(119,630)	(322,269)	84,966	84%
Operating Expenditures	17,900	182	18,082	(5,466)	(5,012)	7,605	58%
	544,766	182	544,948	(125,096)	(327,281)	92,571	83%
18410 Justice of the Peace 4,1							
Salaries & Benefits	612,643	-	612,643	(136,976)	(401,102)	74,565	88%
Operating Expenditures	17,550	31	17,581	(2,223)	(4,748)	10,610	40%
	630,193	31	630,224	(139,199)	(405,850)	85,175	86%
18420 Justice of the Peace 4,2							
Salaries & Benefits	703,564	-	703,564	(157,167)	(460,435)	85,961	88%
Operating Expenditures	51,450	-	51,450	(18,159)	(12,254)	21,036	59%
	755,014	-	755,014	(175,326)	(472,690)	106,998	86%
19000 Judicial Miscellaneous							
Salaries & Benefits	432,105	-	432,105	(125,256)	(199,886)	106,962	75%
Operating Expenditures	1,885,750	-	1,885,750	(209,981)	(1,415,554)	260,215	86%
Transfers	250,000	-	250,000	-	(14,473)	235,527	6%
	2,567,855	-	2,567,855	(335,237)	(1,629,914)	602,704	77%
19100 Indigent Defense							
Salaries & Benefits	255,479	-	255,479	(58,342)	(168,032)	29,104	89%
Operating Expenditures	6,671	-	6,671	(1,117)	(4,099)	1,455	78%
	262,150	-	262,150	(59,459)	(172,132)	30,559	88%
19200 Bail Bond Board							
Salaries & Benefits	148,776	-	148,776	(35,917)	(97,441)	15,417	90%
Operating Expenditures	5,500	-	5,500	(749)	(1,155)	3,596	35%
	154,276	-	154,276	(36,666)	(98,597)	19,013	88%
19300 District Attorney							
Salaries & Benefits	10,631,812	(73,634)	10,558,178	(2,730,194)	(6,861,396)	966,588	91%
Operating Expenditures	208,700	1,234	209,934	(70,709)	(109,535)	29,690	86%
Capital	202,268	18,634	220,902	111,784	(267,029)	65,657	70%
Transfers	132,000	-	132,000	-	(143,449)	(11,449)	109%
	11,174,780	(53,766)	11,121,014	(2,689,119)	(7,381,409)	1,050,486	91%
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	(559,024)	(1,485,275)	271,323	88%
Operating Expenditures	19,450	52	19,502	(5,727)	(5,490)	8,285	58%
	2,335,072	52	2,335,124	(564,750)	(1,490,765)	279,608	88%
20200 Purchasing							
Salaries & Benefits	852,133	-	852,133	(204,460)	(554,711)	92,961	89%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	41,100	12	41,112	(2,046)	(20,526)	18,540	55%
	893,233	12	893,245	(206,506)	(575,238)	111,501	88%
20300 County Treasurer							
Salaries & Benefits	421,675	-	421,675	(101,000)	(275,971)	44,705	89%
Operating Expenditures	92,670	100	92,770	(35,603)	(42,906)	14,260	85%
	514,345	100	514,445	(136,603)	(318,877)	58,965	89%
20400 Human Resources							
Salaries & Benefits	1,083,820	-	1,083,820	(281,826)	(672,188)	129,806	88%
Operating Expenditures	117,817	35,077	152,894	(94,526)	(52,199)	6,168	96%
	1,201,637	35,077	1,236,714	(376,353)	(724,387)	135,974	89%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,434,945	-	4,434,945	(1,003,388)	(2,759,288)	672,268	85%
Operating Expenditures	207,700	152	207,852	(37,147)	(132,652)	38,052	82%
Capital	37,350	3,000	40,350	-	(40,350)	-	100%
	4,679,995	3,152	4,683,147	(1,040,535)	(2,932,291)	710,321	85%
22000 Information Systems							
Salaries & Benefits	3,965,218	-	3,965,218	(965,197)	(2,570,031)	429,991	89%
Operating Expenditures	7,995,303	1,214	7,996,517	(943,607)	(5,598,709)	1,454,201	82%
Debt Services	290,000	-	290,000	-	-	290,000	0%
Capital	436,200	-	436,200	(18,945)	(85,761)	331,494	24%
Transfers	-	-	-	-	(12,088)	(12,088)	0%
	12,686,721	1,214	12,687,935	(1,927,749)	(8,266,588)	2,493,598	80%
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	-	(597,493)	253,570	70%
Operating Expenditures	448,850	-	448,850	(20,671)	(278,327)	149,852	67%
Capital	24,000	-	24,000	(11,800)	-	12,200	49%
	1,323,913	-	1,323,913	(32,471)	(875,820)	415,622	69%
25000 Facilities Management							
Salaries & Benefits	2,461,823	-	2,461,823	(590,906)	(1,560,702)	310,214	87%
Operating Expenditures	3,429,400	(49,875)	3,379,525	(632,706)	(1,751,035)	995,784	71%
Capital	335,000	50,000	385,000	12,733	(75,935)	321,799	16%
	6,226,223	125	6,226,348	(1,210,878)	(3,387,672)	1,627,797	74%
26000 Property Insurance							
Operating Expenditures	2,600,000	-	2,600,000	-	(2,378,687)	221,313	91%
	2,600,000	-	2,600,000	-	(2,378,687)	221,313	91%
30000 County Sheriff							
Salaries & Benefits	23,040,266	(163,375)	22,876,891	(6,517,192)	(15,358,975)	1,000,724	96%
Operating Expenditures	3,269,000	439,264	3,708,264	(375,303)	(2,277,791)	1,055,171	72%
Capital	1,241,550	(168,000)	1,073,550	169,143	(797,260)	445,433	59%
Transfers	55,000	-	55,000	-	(66,808)	(11,808)	121%
	27,605,816	107,889	27,713,705	(6,723,352)	(18,500,833)	2,489,520	91%
30100 Animal Control							
Salaries & Benefits	592,660	(6,125)	586,535	(124,371)	(405,304)	56,860	90%
Operating Expenditures	87,500	6,125	93,625	(11,093)	(44,870)	37,662	60%
Capital	52,000	3,856	55,856	-	(55,856)	-	100%
	732,160	3,856	736,016	(135,464)	(506,030)	94,522	87%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
30200 Crime Lab							
Salaries & Benefits	716,055	-	716,055	(202,986)	(486,460)	26,609	96%
Operating Expenditures	315,000	(5,590)	309,410	(21,159)	(170,935)	117,315	62%
Capital	25,000	5,590	30,590	(14,217)	(16,372)	1	100%
	1,056,055	-	1,056,055	(238,362)	(673,767)	143,926	86%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	232,533	-	232,533	(65,540)	(151,515)	15,478	93%
Operating Expenditures	1,550	-	1,550	-	-	1,550	0%
	234,083	-	234,083	(65,540)	(151,515)	17,028	93%
32100 Constable-Precinct 1							
Salaries & Benefits	1,166,529	-	1,166,529	(256,608)	(826,347)	83,574	93%
Operating Expenditures	265,539	(2,709)	262,830	38,935	(221,876)	79,889	70%
Capital	-	-	-	67,083	(67,083)	-	0%
	1,432,068	(2,709)	1,429,359	(150,589)	(1,115,306)	163,463	89%
32200 Constable-Precinct 2							
Salaries & Benefits	1,061,806	-	1,061,806	(243,988)	(695,451)	122,368	88%
Operating Expenditures	233,400	(13,716)	219,684	1,645	(161,241)	60,088	73%
Capital	-	13,716	13,716	(13,716)	-	-	100%
	1,295,206	-	1,295,206	(256,059)	(856,692)	182,456	86%
32300 Constable-Precinct 3							
Salaries & Benefits	1,126,588	-	1,126,588	(246,782)	(688,210)	191,597	83%
Operating Expenditures	257,800	166	257,966	(23,909)	(110,206)	123,851	52%
Capital	179,700	-	179,700	(71,197)	(55,139)	53,364	70%
	1,564,088	166	1,564,254	(341,888)	(853,554)	368,812	76%
32400 Constable-Precinct 4							
Salaries & Benefits	1,906,710	-	1,906,710	(520,126)	(1,289,713)	96,871	95%
Operating Expenditures	228,500	352	228,852	(20,902)	(112,431)	95,519	58%
Capital	51,250	-	51,250	149,355	(201,185)	(580)	101%
	2,186,460	352	2,186,812	(391,673)	(1,603,329)	191,810	91%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	117,244	-	117,244	-	(51,645)	65,599	44%
Operating Expenditures	66,110	-	66,110	(4,178)	(36,884)	25,048	62%
Capital	-	-	-	54,305	(54,305)	-	0%
	183,354	-	183,354	50,127	(142,835)	90,647	51%
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	-	65,468	(14,278)	(43,133)	8,057	88%
Operating Expenditures	558,000	-	558,000	-	(546,799)	11,201	98%
	623,468	-	623,468	(14,278)	(589,932)	19,258	97%
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	(161,250)	15,447,830	(4,168,150)	(10,980,766)	298,915	98%
Operating Expenditures	9,540,000	161,250	9,701,250	(634,010)	(4,988,769)	4,078,471	58%
Capital	196,000	-	196,000	(3,165)	(166,294)	26,541	86%
	25,345,080	-	25,345,080	(4,805,324)	(16,135,828)	4,403,927	83%
36000 Juvenile Probation							
Salaries & Benefits	8,671,867	-	8,671,867	(1,987,123)	(5,404,508)	1,280,236	85%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	1,547,201	4,340	1,551,541	(547,170)	(867,897)	136,473	91%
Capital	50,000	-	50,000	(32,780)	(16,700)	520	99%
Transfers	610,000	-	610,000	-	-	610,000	0%
	10,879,068	4,340	10,883,408	(2,567,073)	(6,289,105)	2,027,230	81%
40000 Adult Probation							
Operating Expenditures	266,350	117,817	384,167	(9,414)	(265,890)	108,864	72%
Transfers	92,000	-	92,000	-	-	92,000	0%
	358,350	117,817	476,167	(9,414)	(265,890)	200,864	58%
45000 Health							
Salaries & Benefits	599,975	-	599,975	(348,064)	(526,009)	(274,098)	146%
Operating Expenditures	94,600	392	94,992	(14,039)	(50,121)	30,833	68%
Transfers	2,000	-	2,000	-	(594)	1,406	30%
	696,575	392	696,967	(362,103)	(576,724)	(241,860)	135%
45200 Indigent Health Care							
Salaries & Benefits	200,900	-	200,900	(45,086)	(117,477)	38,336	81%
Operating Expenditures	2,439,605	735	2,440,340	(61,546)	(987,900)	1,390,894	43%
	2,640,505	735	2,641,240	(106,632)	(1,105,377)	1,429,230	46%
45300 Water Lab							
Salaries & Benefits	232,751	-	232,751	(53,462)	(140,058)	39,231	83%
Operating Expenditures	54,450	2,618	57,068	(5,130)	(53,820)	(1,882)	103%
	287,201	2,618	289,819	(58,591)	(193,878)	37,350	87%
46000 Children Protective Services							
Operating Expenditures	94,400	-	94,400	2,248	(62,255)	34,394	64%
Transfers	40,000	-	40,000	-	(16,767)	23,233	42%
	134,400	-	134,400	2,248	(79,022)	57,626	57%
47000 Environmental Health							
Salaries & Benefits	1,423,159	-	1,423,159	(292,268)	(908,086)	222,805	84%
Operating Expenditures	98,090	2,470	100,560	12,657	(41,676)	71,541	29%
Transfers	120,000	-	120,000	-	-	120,000	0%
	1,641,249	2,470	1,643,719	(279,611)	(949,763)	414,345	75%
49000 County Welfare							
Salaries & Benefits	60,688	-	60,688	(13,089)	(53,584)	(5,985)	110%
Operating Expenditures	13,400	-	13,400	(234)	(1,831)	11,336	15%
	74,088	-	74,088	(13,323)	(55,415)	5,351	93%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	(201,600)	67,200	75%
	268,800	-	268,800	-	(201,600)	67,200	75%
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	(1,648,317)	(4,542,662)	782,830	89%
Operating Expenditures	1,699,338	5,457	1,704,795	(481,388)	(1,125,051)	98,356	94%
Capital	209,419	-	209,419	-	-	209,419	0%
	8,882,567	5,457	8,888,024	(2,129,705)	(5,667,714)	1,090,605	88%



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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	(991,609)	(2,565,438)	456,364	89%
Operating Expenditures	1,357,050	615	1,357,665	(307,372)	(751,353)	298,940	78%
Capital	630,000	-	630,000	218,492	(602,295)	246,197	61%
Transfers	-	-	-	-	(9,670)	(9,670)	0%
	6,000,461	615	6,001,076	(1,080,489)	(3,928,756)	991,831	83%
57000 Fairgrounds							
Salaries & Benefits	76,930	-	76,930	(21,488)	(50,288)	5,154	93%
Operating Expenditures	285,540	-	285,540	(33,946)	(128,508)	123,086	57%
Capital	775,000	(775,000)	-	(41,294)	-	(41,294)	0%
	1,137,470	(775,000)	362,470	(96,727)	(178,796)	86,946	76%
58000 Museum							
Salaries & Benefits	646,493	-	646,493	(151,822)	(384,067)	110,604	83%
Operating Expenditures	26,932	207	27,139	(1,186)	(8,827)	17,126	37%
Capital	325,302	-	325,302	-	(101,165)	224,137	31%
	998,727	207	998,934	(153,008)	(494,058)	351,867	65%
60000 Agriculture Extension							
Salaries & Benefits	524,775	-	524,775	(130,793)	(345,771)	48,211	91%
Operating Expenditures	58,700	3,105	61,805	(8,368)	(38,280)	15,157	75%
	583,475	3,105	586,580	(139,161)	(384,052)	63,367	89%
65000 Flood Plain Administrator							
Salaries & Benefits	326,999	-	326,999	(60,077)	(204,025)	62,897	81%
Operating Expenditures	12,400	468	12,868	(1,217)	(8,274)	3,377	74%
Capital	-	55,000	55,000	-	(49,895)	5,105	91%
	339,399	55,468	394,867	(61,294)	(262,193)	71,380	82%
Total Fund: 10000	182,328,126	(673,239)	181,654,887	(33,589,036)	(113,477,445)	34,588,406	81%
Fund: 10100-General Fund - Construction							
57000 Fairgrounds							
Operating Expenditures	-	75,000	75,000	-	(5,929)	69,071	8%
Capital	-	700,000	700,000	-	-	700,000	0%
	-	775,000	775,000	-	(5,929)	769,071	1%
Total Fund: 10100	-	775,000	775,000	-	(5,929)	769,071	1%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	9,300	-	9,300	(285)	(2,761)	6,254	33%
Capital	-	-	-	(2,691)	-	(2,691)	0%
	9,300	-	9,300	(2,976)	(2,761)	3,563	62%
Total Fund: 10200	9,300	-	9,300	(2,976)	(2,761)	3,563	62%
Fund: 10340-Constable 4 Marine Team							
32400 Constable-Precinct 4							
Capital	-	45,000	45,000	-	-	45,000	0%
	-	45,000	45,000	-	-	45,000	0%
Total Fund: 10340	-	45,000	45,000	-	-	45,000	0%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	20,000	-	20,000	-	(3,554)	16,446	18%
	20,000	-	20,000	-	(3,554)	16,446	18%
Total Fund: 10350	20,000	-	20,000	-	(3,554)	16,446	18%



Budget to Actuals for Year 2025

10/1/2024 thru 5/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10351-Sheriff Drone Team							
30000 County Sheriff							
Operating Expenditures	15,000	-	15,000	(750)	(11,458)	2,792	81%
	15,000	-	15,000	(750)	(11,458)	2,792	81%
Total Fund: 10351	15,000	-	15,000	(750)	(11,458)	2,792	81%
Fund: 10352-Sheriff Marine Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	-	(7,597)	2,403	76%
	10,000	-	10,000	-	(7,597)	2,403	76%
Total Fund: 10352	10,000	-	10,000	-	(7,597)	2,403	76%
Fund: 10353-Sheriff Dive Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	-	(9,517)	483	95%
	10,000	-	10,000	-	(9,517)	483	95%
Total Fund: 10353	10,000	-	10,000	-	(9,517)	483	95%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	219,439	-	219,439	(44,984)	(140,049)	34,406	84%
	219,439	-	219,439	(44,984)	(140,049)	34,406	84%
Total Fund: 10400	219,439	-	219,439	(44,984)	(140,049)	34,406	84%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	(452)	1,548	23%
	2,000	-	2,000	-	(452)	1,548	23%
Total Fund: 10600	2,000	-	2,000	-	(452)	1,548	23%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	2,000	-	2,000	(691)	(981)	328	84%
	2,000	-	2,000	(691)	(981)	328	84%
Total Fund: 10700	2,000	-	2,000	(691)	(981)	328	84%
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	(288)	(3,367)	19,945	15%
	23,600	-	23,600	(288)	(3,367)	19,945	15%
Total Fund: 10850	23,600	-	23,600	(288)	(3,367)	19,945	15%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	10,000	10,000	20,000	-	(12,830)	7,170	64%
	10,000	10,000	20,000	-	(12,830)	7,170	64%



Budget to Actuals for Year 2025

10/1/2024 thru 5/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
71000 RB South Service Center							
Salaries & Benefits	3,719,227	(193,000)	3,526,227	(850,610)	(2,247,241)	428,376	88%
Operating Expenditures	2,160,000	309,000	2,469,000	(465,965)	(1,065,122)	937,914	62%
Capital	164,732	-	164,732	33,535	(183,445)	14,822	91%
	6,043,959	116,000	6,159,959	(1,283,040)	(3,495,807)	1,381,112	78%
72000 RB Central Service Center							
Salaries & Benefits	3,678,418	(288,000)	3,390,418	(839,575)	(1,981,381)	569,462	83%
Operating Expenditures	2,160,000	125,060	2,285,060	(411,860)	(1,007,363)	865,837	62%
Capital	750,000	330,000	1,080,000	(670,144)	(408,691)	1,165	100%
	6,588,418	167,060	6,755,478	(1,921,579)	(3,397,435)	1,436,465	79%
73000 RB North Service Center							
Salaries & Benefits	3,595,365	(33,000)	3,562,365	(837,234)	(2,207,901)	517,230	85%
Operating Expenditures	2,180,000	99,200	2,279,200	(451,632)	(1,091,629)	735,939	68%
Capital	730,001	541,058	1,271,059	(523,058)	(728,692)	19,309	98%
	6,505,366	607,258	7,112,624	(1,811,924)	(4,028,222)	1,272,478	82%
74000 RB West Service Center							
Salaries & Benefits	3,813,972	(331,000)	3,482,972	(878,478)	(2,002,469)	602,025	83%
Operating Expenditures	2,160,000	200,116	2,360,116	(455,507)	(909,466)	995,143	58%
Capital	750,000	-	750,000	323,462	(1,059,654)	13,808	98%
	6,723,972	(130,884)	6,593,088	(1,010,523)	(3,971,589)	1,610,976	76%
75000 Engineer's Office							
Salaries & Benefits	2,323,311	-	2,323,311	(579,842)	(1,487,995)	255,474	89%
Operating Expenditures	1,392,267	566,172	1,958,439	(334,146)	(439,005)	1,185,288	39%
Capital	50,000	209	50,209	-	(45,884)	4,325	91%
Transfers	2,300,000	-	2,300,000	-	-	2,300,000	0%
	6,065,578	566,381	6,631,959	(913,988)	(1,972,884)	3,745,087	44%
Total Fund: 20000	31,937,293	1,335,816	33,273,109	(6,941,054)	(16,878,767)	9,453,288	72%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	193,000	193,000	-	(139,459)	53,541	72%
Operating Expenditures	1,750,000	(209,000)	1,541,000	54,706	(481,567)	1,114,138	28%
Capital	-	-	-	-	-	-	0%
	1,750,000	(16,000)	1,734,000	54,706	(621,026)	1,167,679	33%
72000 RB Central Service Center							
Salaries & Benefits	-	288,000	288,000	-	(264,752)	23,248	92%
Operating Expenditures	1,750,000	-	1,750,000	(686,838)	(1,069,939)	(6,777)	100%
	1,750,000	288,000	2,038,000	(686,838)	(1,334,691)	16,472	99%
73000 RB North Service Center							
Salaries & Benefits	-	33,000	33,000	-	(31,700)	1,300	96%
Operating Expenditures	1,750,000	-	1,750,000	(79,901)	(93,702)	1,576,397	10%
	1,750,000	33,000	1,783,000	(79,901)	(125,402)	1,577,697	12%
74000 RB West Service Center							
Salaries & Benefits	-	331,000	331,000	-	(332,337)	(1,337)	100%
Operating Expenditures	1,750,000	-	1,750,000	(357,856)	(1,235,313)	156,832	91%
	1,750,000	331,000	2,081,000	(357,856)	(1,567,650)	155,495	93%
75000 Engineer's Office							
Operating Expenditures	1,250,000	(880,357)	369,643	196,111	(433,125)	132,629	64%
Capital	9,375,000	(1,089,901)	8,285,099	1,501,925	(1,910,437)	7,876,587	5%
	10,625,000	(1,970,258)	8,654,742	1,698,037	(2,343,563)	8,009,216	7%
Total Fund: 20500	17,625,000	(1,334,258)	16,290,742	628,148	(5,992,331)	10,926,559	33%



Budget to Actuals for Year 2025

10/1/2024 thru 5/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 39800-Law Library							
19900 Law Library							
Salaries & Benefits	88,877	-	88,877	(20,878)	(58,258)	9,741	89%
Operating Expenditures	380,000	29	380,029	(73,559)	(180,151)	126,319	67%
	468,877	29	468,906	(94,437)	(238,409)	136,060	71%
22000 Information Systems							
Operating Expenditures	6,000	-	6,000	(2,000)	(4,467)	(467)	108%
	6,000	-	6,000	(2,000)	(4,467)	(467)	108%
Total Fund: 39800	474,877	29	474,906	(96,437)	(242,876)	135,593	71%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	19,450	-	19,450	(1,991)	(4,307)	13,152	32%
	19,450	-	19,450	(1,991)	(4,307)	13,152	32%
49900 Mosquito Control							
Salaries & Benefits	1,428,300	-	1,428,300	(328,851)	(831,489)	267,960	81%
Operating Expenditures	1,550,900	62	1,550,962	(221,327)	(207,528)	1,122,107	28%
Capital	63,000	-	63,000	(375)	(52,860)	9,765	85%
	3,042,200	62	3,042,262	(550,553)	(1,091,877)	1,399,832	54%
Total Fund: 39900	3,061,650	62	3,061,712	(552,544)	(1,096,183)	1,412,984	54%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	24,600	-	24,600	(4,854)	(16,951)	2,795	89%
	24,600	-	24,600	(4,854)	(16,951)	2,795	89%
90000 Airport							
Salaries & Benefits	1,250,143	-	1,250,143	(292,271)	(822,126)	135,746	89%
Operating Expenditures	2,893,102	316	2,893,418	(351,571)	(1,224,860)	1,316,988	54%
Capital	1,602,500	-	1,602,500	(25,570)	(31,334)	1,545,596	4%
Transfers	1,711,000	-	1,711,000	-	(11,111)	1,699,889	1%
	7,456,745	316	7,457,061	(669,412)	(2,089,431)	4,698,219	37%
Total Fund: 60500	7,481,345	316	7,481,661	(674,266)	(2,106,382)	4,701,014	37%
Report Total	243,220,630	148,725	243,369,355	(41,274,877)	(139,979,649)	62,114,829	74%



Balance Sheet for Year 2025

as of 5/31/2025

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	(27,250,609)	15,527,258	(157,678)	1,185,997	(2,247,984)
Cash on Hand	35,180	100	200		100
Investments	110,739,336	35,815,823	134,914	442,572	
Accounts Receivable	10,746,173	5,111,751	244	255,473	164,370
Inventory	14,327	555,301		515,535	79,641
Prepaid	2,540,500	(9,204)	(16)	(769)	6,302
Amt Provided/Gen LT Debt					2,144,967
Non-current Assets	16,019,757				
AR-BC Toll Road Authority	67,322				
Capital Assets	10,144				12,435,599
	112,922,129	57,001,029	(22,335)	2,398,808	12,582,995
Liabilities					
Accounts Payable - Other	(1,037,517)	(392,594)		(18,299)	(650)
AP-State of Texas Court Costs	(421,462)				
AP-State of Texas Other Liab	(134,853)	(671)	(35)	(2)	(15)
AP-Governmental Entities	(1,113)				
AP-Payroll Liabilities	(5,948,538)	(819,733)	(4,435)	(66,596)	(63,301)
AP Due to Others	(912,059)				
Tax Office Liabilities	(8,679,419)				
Due to Agency Groups	(12,084,935)	(9,475,323)		(257,434)	(68,032)
Non Current Liabilities					(837,510)
	(29,219,895)	(10,688,320)	(4,470)	(342,330)	(969,507)
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 \$6,226,616.1. The current presentation of this report only includes the General Fund and Road & Bridge portions.



Statement of Changes in Fund Balance

as of 5/31/2025

Fund	04/30/2025	Month Ending May 31, 2025			05/31/2025
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	90,143,863	6,248,245	(13,416,776)	(361,718)	82,613,614
Fund 10100-General Fund - Construction	105,085	-	-	-	105,085
Fund 10200-Juv Prob Fees	13,983	87	-	-	14,070
Fund 10300-Unclaimed Juvenile Restitution	11,569	-	-	-	11,569
Fund 10340-Constable 4 Marine Team	45,464	-	-	-	45,464
Fund 10350-Sheriff Special Response Team	11,547	-	(2,720)	-	8,827
Fund 10351-Sheriff Drone Team	(10,138)	-	(1,320)	-	(11,458)
Fund 10352-Sheriff Marine Team	(6,723)	-	(874)	-	(7,597)
Fund 10353-Sheriff Dive Team	(2,769)	-	(6,748)	-	(9,517)
Fund 10400-Env Health-Retail Food Permits	(25,149)	11,510	(18,234)	-	(31,873)
Fund 10500-District Clerk Contingency	867,937	1,139	-	-	869,076
Fund 10600-Fire Training Field	14,084	-	(65)	-	14,019
Fund 10700-Parks Special Events	26,486	100	-	-	26,586
Fund 10710-Parks SFA Special Projects	10,828	122	-	-	10,950
Fund 10850-CPS-Donations	41,326	1,170	-	-	42,496
Total General Fund Group	91,247,392	6,262,373	(13,446,737)	(361,718)	83,701,310
Fund 20000-Road and Bridge Non-Construct	54,101,993	1,039,747	(2,188,485)	-	52,953,255
Fund 20500-Road and Bridge Construction	(5,755,926)	-	(884,620)	-	(6,640,546)
Total Road and Bridge Funds	48,346,067	1,039,747	(3,073,105)	-	46,312,709
Fund 39800-Law Library	(18,847)	21,521	(29,480)	-	(26,805)
Fund 39900-Mosquito Control District	2,222,127	14,974	(180,622)	-	2,056,478
Total Special Revenue Funds	2,203,281	36,494	(210,102)	-	2,029,673
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,184,985	7,540	-	-	1,192,525
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	197,965	10,016	-	-	207,981
Fund 42100-2018 Cert of Oblig-I,S	601,760	3,425	-	-	605,185
Fund 42200-2021 CO-Courthouse Campus I,S	2,854,380	17,295	-	-	2,871,674
Fund 44000-Toll Road-SH288-I&S	(93,195,228)	3,569	-	276,000	(92,915,659)
Fund 44100-Toll Road-288EXT-I&S	(30,448,580)	-	-	95,000	(30,353,580)
Fund 45000-Road Bonds-Mobility-I,S	2,691,009	16,406	-	-	2,707,414
Total Debt Service Funds	(116,113,709)	58,249	-	371,000	(115,684,460)

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 5/31/2025

Fund 60500-Airport Operating	9,937,819	211,310	(283,184)	(7,405)	9,858,540
Total Enterprise Funds	9,937,819	211,310	(283,184)	(7,405)	9,858,540
Report Total	35,620,849	7,608,173	(17,013,127)	1,877	26,217,771



Transfers for Year 2025

as of 5/31/2025

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	-	692,310
Special Revenue Funds		
Federal Grants	668,229	-
State Grants	24,081	-
Airport State Grants	11,111	-
Report Total	894,343	894,343



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