

# **BRAZORIA COUNTY, TEXAS**

## **MONTHLY UNAUDITED FINANCIAL REPORT**



For the Month Ended  
December 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  
December 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:  
Courthouse (979) 864-1276  
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February 10, 2026

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

Honorable Judges and Commissioners:

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

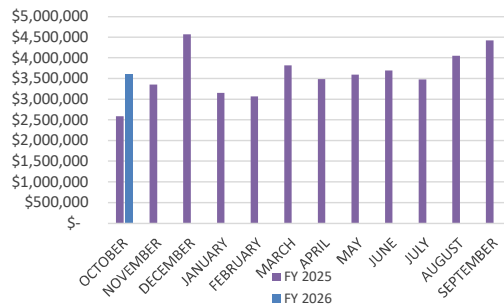
## BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 2026

### CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2025	FY 2026	DIFF	%
OCTOBER	\$ 2,590,598	\$ 3,606,073	\$ 1,015,475	39.20%
NOVEMBER	\$ 3,352,546		\$ (3,352,546)	-100.00%
DECEMBER	\$ 4,567,501		\$ (4,567,501)	-100.00%
JANUARY	\$ 3,154,249		\$ (3,154,249)	-100.00%
FEBRUARY	\$ 3,070,480		\$ (3,070,480)	-100.00%
MARCH	\$ 3,819,082		\$ (3,819,082)	-100.00%
APRIL	\$ 3,485,677		\$ (3,485,677)	-100.00%
MAY	\$ 3,594,018		\$ (3,594,018)	-100.00%
JUNE	\$ 3,690,961		\$ (3,690,961)	-100.00%
JULY	\$ 3,476,058		\$ (3,476,058)	-100.00%
AUGUST	\$ 4,053,271		\$ (4,053,271)	-100.00%
SEPTEMBER	\$ 4,424,008		\$ (4,424,008)	-100.00%
TOTAL	\$ 43,278,449	\$ 3,606,073	\$ (39,672,376)	-1060.80%

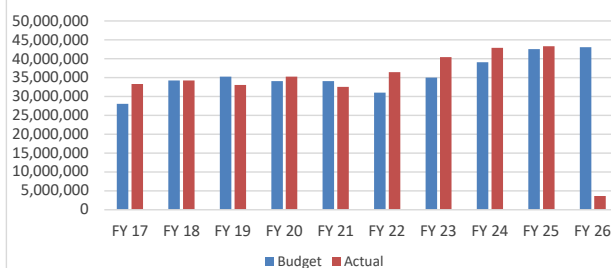
Sales Tax Collections by Month



### SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

Month Collected / Month Remitted	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
OCT / DEC	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	3,606,073
NOV / JAN	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	3,025,724	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	2,403,784	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	2,848,424	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	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	2,606,749	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	2,774,951	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	3,543,149	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	2,442,438	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	2,349,851	3,077,481	2,761,600	2,300,406	2,727,955	3,097,322	3,237,062	3,480,157	4,053,281	-
SEP / NOV	2,891,665	2,894,158	2,952,287	2,592,087	3,024,952	3,277,671	3,255,439	3,929,890	4,424,008	-

Annual Sales Tax Collections - Budget versus Actual



### SALES TAX BY FISCAL YEAR

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
Budget	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	43,000,000
Actual	33,312,092	34,195,142	33,019,705	35,230,141	32,553,987	36,451,230	40,388,928	42,847,705	43,278,459	3,606,073



# Aggregate Revenue for Year 2026

10/01/2025 thru 12/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
<b>Fund: 10000-General Fund</b>					
Tax Revenue	137,733,382	-	137,733,382	28,743,984	(108,989,398)
Other Constitutional Tax	43,000,000	-	43,000,000	3,606,073	(39,393,927)
Penalty and Interest	730,000	-	730,000	87,094	(642,906)
Licenses and Permits	2,143,800	-	2,143,800	329,563	(1,814,237)
Grant Revenue	167,000	-	167,000	18,660	(148,340)
Shared Revenue	680,000	-	680,000	111,224	(568,776)
Fees of Office	6,960,500	340,000	7,300,500	947,873	(6,352,627)
Library Revenue Fees	55,075	-	55,075	5,727	(49,348)
Legislative Fees	992,100	-	992,100	261,118	(730,982)
Other Fees	736,350	-	736,350	180,886	(555,464)
Fines and Forfeitures	2,415,000	-	2,415,000	725,107	(1,689,893)
Investment Income	4,500,000	-	4,500,000	614,903	(3,885,097)
Sale of Assets	1,000	-	1,000	354	(646)
Contributions	-	-	-	700	700
Miscellaneous Revenue	2,086,000	25,000	2,111,000	431,243	(1,679,757)
<b>Total Fund: 10000</b>	<b>202,200,207</b>	<b>365,000</b>	<b>202,565,207</b>	<b>36,064,510</b>	<b>(166,500,697)</b>
<b>Fund: 10200-Juv Prob Fees</b>					
Other Fees	-	-	-	40	40
Investment Income	400	-	400	53	(347)
<b>Total Fund: 10200</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>93</b>	<b>(307)</b>
<b>Fund: 10300-Unclaimed Juvenile Restitution</b>					
Fines and Forfeitures	-	-	-	797	797
<b>Total Fund: 10300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>797</b>	<b>797</b>
<b>Fund: 10340-Constable 4 Marine Team</b>					
Investment Income	-	-	-	259	259
<b>Total Fund: 10340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>259</b>	<b>259</b>
<b>Fund: 10350-Sheriff Special Response Team</b>					
Investment Income	-	-	-	(24)	(24)
Transfers	20,000	-	20,000	20,000	-
<b>Total Fund: 10350</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>19,976</b>	<b>(24)</b>
<b>Fund: 10400-Env Health-Retail Food Permits</b>					
Licenses and Permits	109,500	-	109,500	22,580	(86,920)
Transfers	120,000	-	120,000	-	(120,000)
<b>Total Fund: 10400</b>	<b>229,500</b>	<b>-</b>	<b>229,500</b>	<b>22,580</b>	<b>(206,920)</b>
<b>Fund: 10500-District Clerk Contingency</b>					
Other Fees	-	-	-	40	40
Investment Income	30,000	-	30,000	6,729	(23,271)
<b>Total Fund: 10500</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>6,769</b>	<b>(23,231)</b>
<b>Fund: 10600-Fire Training Field</b>					
Investment Income	200	-	200	87	(113)
<b>Total Fund: 10600</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>87</b>	<b>(113)</b>
<b>Fund: 10700-Parks Special Events</b>					



# Aggregate Revenue for Year 2026

10/01/2025 thru 12/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Investment Income	500	-	500	173	(327)
Contributions	-	-	-	125	125
<b>Total Fund: 10700</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>298</b>	<b>(202)</b>
<b>Fund: 10710-Parks SFA Special Projects</b>					
Other Fees	800	-	800	308	(492)
Investment Income	-	-	-	67	67
Miscellaneous Revenue	-	-	-	-	-
<b>Total Fund: 10710</b>	<b>800</b>	<b>-</b>	<b>800</b>	<b>376</b>	<b>(424)</b>
<b>Fund: 10850-CPS-Donations</b>					
Investment Income	800	-	800	305	(495)
Contributions	4,000	-	4,000	3,640	(360)
<b>Total Fund: 10850</b>	<b>4,800</b>	<b>-</b>	<b>4,800</b>	<b>3,945</b>	<b>(855)</b>
<b>Fund: 20000-Road and Bridge Non-Construct</b>					
Tax Revenue	39,471,506	-	39,471,506	8,627,077	(30,844,430)
Penalty and Interest	240,000	-	240,000	31,855	(208,145)
Grant Revenue	80,000	-	80,000	83,877	3,877
Shared Revenue	2,900,000	-	2,900,000	520,920	(2,379,080)
Fees of Office	40,000	-	40,000	45,166	5,166
Road and Bridge Fees	810,000	-	810,000	199,449	(610,551)
Investment Income	1,000,000	-	1,000,000	341,007	(658,993)
Sale of Assets	-	-	-	931	931
Miscellaneous Revenue	500,000	-	500,000	29,697	(470,303)
<b>Total Fund: 20000</b>	<b>45,041,506</b>	<b>-</b>	<b>45,041,506</b>	<b>9,879,980</b>	<b>(35,161,526)</b>
<b>Fund: 20500-Road and Bridge Construction</b>					
Fees of Office	-	-	-	(5)	(5)
<b>Total Fund: 20500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5)</b>	<b>(5)</b>
<b>Fund: 39800-Law Library</b>					
Legislative Fees	205,000	-	205,000	76,495	(128,505)
Investment Income	8,000	-	8,000	2,018	(5,982)
Miscellaneous Revenue	11,000	-	11,000	3,299	(7,701)
<b>Total Fund: 39800</b>	<b>224,000</b>	<b>-</b>	<b>224,000</b>	<b>81,812</b>	<b>(142,188)</b>
<b>Fund: 39900-Mosquito Control District</b>					
Tax Revenue	3,032,091	-	3,032,091	662,024	(2,370,067)
Penalty and Interest	12,500	-	12,500	1,993	(10,507)
Fees of Office	-	-	-	(1)	(1)
Investment Income	40,000	-	40,000	5,824	(34,176)
<b>Total Fund: 39900</b>	<b>3,084,591</b>	<b>-</b>	<b>3,084,591</b>	<b>669,841</b>	<b>(2,414,750)</b>
<b>Fund: 41000-2016 Limited Tax Rfd (2006 CO)</b>					
Tax Revenue	-	-	-	1,683	1,683
Penalty and Interest	7,000	-	7,000	916	(6,084)
Investment Income	60,000	-	60,000	10,230	(49,770)
<b>Total Fund: 41000</b>	<b>67,000</b>	<b>-</b>	<b>67,000</b>	<b>12,829</b>	<b>(54,171)</b>

**Fund: 42000-2021 Gen Oblig Rfd (2012 CO)**



# Aggregate Revenue for Year 2026

10/01/2025 thru 12/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Tax Revenue	2,052,727	-	2,052,727	448,676	(1,604,051)
Penalty and Interest	13,000	-	13,000	1,695	(11,305)
Investment Income	12,000	-	12,000	860	(11,140)
<b>Total Fund: 42000</b>	<b>2,077,727</b>	<b>-</b>	<b>2,077,727</b>	<b>451,231</b>	<b>(1,626,496)</b>
<b>Fund: 42100-2018 Cert of Oblig-I,S</b>					
Tax Revenue	686,465	-	686,465	150,155	(536,310)
Penalty and Interest	5,000	-	5,000	639	(4,361)
Investment Income	20,000	-	20,000	3,401	(16,599)
<b>Total Fund: 42100</b>	<b>711,465</b>	<b>-</b>	<b>711,465</b>	<b>154,196</b>	<b>(557,269)</b>
<b>Fund: 42200-2021 CO-Courthouse Campus I,S</b>					
Tax Revenue	4,320,731	-	4,320,731	942,709	(3,378,022)
Penalty and Interest	16,000	-	16,000	2,400	(13,600)
Investment Income	85,000	-	85,000	10,309	(74,691)
<b>Total Fund: 42200</b>	<b>4,421,731</b>	<b>-</b>	<b>4,421,731</b>	<b>955,418</b>	<b>(3,466,313)</b>
<b>Fund: 44000-Toll Road-SH288-I&amp;S</b>					
Tax Revenue	-	-	-	154	154
Penalty and Interest	-	-	-	118	118
<b>Total Fund: 44000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>272</b>	<b>272</b>
<b>Fund: 45000-Road Bonds-Mobility-I,S</b>					
Tax Revenue	3,505,098	-	3,505,098	765,109	(2,739,989)
Penalty and Interest	20,000	-	20,000	2,506	(17,494)
Investment Income	118,000	-	118,000	21,123	(96,877)
<b>Total Fund: 45000</b>	<b>3,643,098</b>	<b>-</b>	<b>3,643,098</b>	<b>788,738</b>	<b>(2,854,360)</b>
<b>Fund: 60500-Airport Operating</b>					
Fees of Office	-	-	-	(1)	(1)
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,212,667	-	3,212,667	763,883	(2,448,784)
<b>Total Fund: 60500</b>	<b>3,212,667</b>	<b>-</b>	<b>3,212,667</b>	<b>763,882</b>	<b>(2,448,785)</b>
<b>Report Total</b>	<b>264,970,192</b>	<b>365,000</b>	<b>265,335,192</b>	<b>49,877,884</b>	<b>(215,457,308)</b>





# Budget to Actuals for Year 2026

10/1/2025 thru 12/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>Fund: 10000-General Fund</b>							
<b>10000 County Judge</b>							
Salaries & Benefits	931,446	-	931,446	-	(223,481)	707,965	24%
Operating Expenditures	19,500	-	19,500	(1,703)	(623)	17,174	12%
	950,946	-	950,946	(1,703)	(224,104)	725,139	24%
<b>10100 Comm. South Service Center</b>							
Salaries & Benefits	473,527	-	473,527	-	(121,188)	352,339	26%
Operating Expenditures	10,225	-	10,225	(775)	(166)	9,284	9%
	483,752	-	483,752	(775)	(121,354)	361,623	25%
<b>10200 Comm. Central Service Center</b>							
Salaries & Benefits	493,784	-	493,784	-	(127,136)	366,648	26%
Operating Expenditures	7,600	-	7,600	-	-	7,600	0%
	501,384	-	501,384	-	(127,136)	374,248	25%
<b>10300 Comm. North Service Center</b>							
Salaries & Benefits	510,012	-	510,012	-	(124,889)	385,123	24%
Operating Expenditures	10,672	-	10,672	(205)	(409)	10,058	6%
	520,684	-	520,684	(205)	(125,298)	395,180	24%
<b>10400 Comm. West Service Center</b>							
Salaries & Benefits	523,018	-	523,018	-	(136,476)	386,542	26%
Operating Expenditures	8,450	-	8,450	(500)	(335)	7,615	10%
	531,468	-	531,468	(500)	(136,811)	394,157	26%
<b>12000 County Clerk</b>							
Salaries & Benefits	3,462,688	-	3,462,688	-	(864,739)	2,597,949	25%
Operating Expenditures	42,550	-	42,550	(9,298)	(6,386)	26,866	37%
	3,505,238	-	3,505,238	(9,298)	(871,124)	2,624,815	25%
<b>13000 Veteran's Service</b>							
Salaries & Benefits	267,904	-	267,904	-	(73,331)	194,574	27%
Operating Expenditures	2,650	-	2,650	(696)	(496)	1,458	45%
	270,554	-	270,554	(696)	(73,827)	196,031	28%
<b>14000 Emergency Management</b>							
Salaries & Benefits	832,194	-	832,194	-	(131,265)	700,929	16%
Operating Expenditures	24,699	-	24,699	(7,254)	(1,877)	15,568	37%
	856,893	-	856,893	(7,254)	(133,142)	716,497	16%
<b>14900 Non-Departmental</b>							
Operating Expenditures	8,144,000	-	8,144,000	(60,300)	(723,983)	7,359,717	10%
Capital	-	-	-	35,197	(35,197)	-	0%
	8,144,000	-	8,144,000	(25,103)	(759,180)	7,359,717	10%
<b>15001 County Court at Law 1</b>							
Salaries & Benefits	576,367	-	576,367	-	(143,932)	432,435	25%
Operating Expenditures	302,725	-	302,725	(509)	(66,530)	235,686	22%
	879,092	-	879,092	(509)	(210,463)	668,121	24%
<b>15002 County Court at Law 2</b>							
Salaries & Benefits	540,301	-	540,301	-	(134,725)	405,576	25%
Operating Expenditures	374,080	-	374,080	(860)	(63,354)	309,867	17%
	914,381	-	914,381	(860)	(198,079)	715,442	22%
<b>15003 County Court at Law 3</b>							
Salaries & Benefits	597,607	-	597,607	-	(148,468)	449,139	25%
Operating Expenditures	302,700	-	302,700	(1,769)	(89,351)	211,580	30%
	900,307	-	900,307	(1,769)	(237,819)	660,719	27%
<b>15004 County Court at Law 4</b>							
Salaries & Benefits	613,015	-	613,015	-	(152,626)	460,389	25%



# Budget to Actuals for Year 2026

10/1/2025 thru 12/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	363,100	-	363,100	(2,069)	(65,784)	295,247	19%
	976,115	-	976,115	(2,069)	(218,410)	755,636	23%
<b>15900 Probate Court Investigations</b>							
Salaries & Benefits	208,868	-	208,868	-	(54,071)	154,797	26%
Operating Expenditures	3,837	-	3,837	(600)	(137)	3,100	19%
	212,705	-	212,705	(600)	(54,208)	157,897	26%
<b>16000 District Courts</b>							
Salaries & Benefits	1,008,527	-	1,008,527	-	(269,011)	739,516	27%
Operating Expenditures	118,450	-	118,450	(9,434)	(29,103)	79,913	33%
	1,126,977	-	1,126,977	(9,434)	(298,114)	819,429	27%
<b>16149 District Court-149th</b>							
Salaries & Benefits	326,011	-	326,011	-	(83,547)	242,464	26%
Operating Expenditures	675,525	-	675,525	-	(174,756)	500,769	26%
	1,001,536	-	1,001,536	-	(258,303)	743,233	26%
<b>16239 District Court-239th</b>							
Salaries & Benefits	329,357	-	329,357	-	(83,934)	245,423	25%
Operating Expenditures	760,000	-	760,000	-	(149,075)	610,925	20%
	1,089,357	-	1,089,357	-	(233,009)	856,348	21%
<b>16300 District Court-300th</b>							
Salaries & Benefits	341,707	-	341,707	-	(87,797)	253,910	26%
Operating Expenditures	622,500	-	622,500	-	(175,319)	447,181	28%
Transfers	450,000	-	450,000	-	-	450,000	0%
	1,414,207	-	1,414,207	-	(263,116)	1,151,091	19%
<b>16412 District Court-412th</b>							
Salaries & Benefits	339,714	-	339,714	-	(87,310)	252,404	26%
Operating Expenditures	980,000	-	980,000	-	(214,779)	765,221	22%
	1,319,714	-	1,319,714	-	(302,089)	1,017,625	23%
<b>16461 District Court-461st</b>							
Salaries & Benefits	324,873	-	324,873	-	(83,261)	241,612	26%
Operating Expenditures	470,000	-	470,000	-	(190,877)	279,123	41%
	794,873	-	794,873	-	(274,139)	520,734	34%
<b>17000 District Clerk</b>							
Salaries & Benefits	3,530,078	-	3,530,078	-	(887,305)	2,642,773	25%
Operating Expenditures	62,185	-	62,185	(17,582)	(3,726)	40,877	34%
	3,592,263	-	3,592,263	(17,582)	(891,031)	2,683,650	25%
<b>18110 Justice of the Peace 1,1</b>							
Salaries & Benefits	696,767	-	696,767	-	(177,944)	518,823	26%
Operating Expenditures	12,583	-	12,583	(4,756)	(2,406)	5,420	57%
	709,350	-	709,350	(4,756)	(180,350)	524,244	26%
<b>18120 Justice of the Peace 1,2</b>							
Salaries & Benefits	650,756	-	650,756	-	(171,058)	479,698	26%
Operating Expenditures	147,175	-	147,175	(58,424)	(26,157)	62,594	57%
	797,931	-	797,931	(58,424)	(197,215)	542,292	32%
<b>18210 Justice of the Peace 2,1</b>							
Salaries & Benefits	640,936	-	640,936	-	(168,720)	472,216	26%
Operating Expenditures	10,145	-	10,145	(1,346)	(1,288)	7,511	26%
	651,081	-	651,081	(1,346)	(170,009)	479,726	26%
<b>18220 Justice of the Peace 2,2</b>							
Salaries & Benefits	657,883	-	657,883	-	(170,295)	487,588	26%



# Budget to Actuals for Year 2026

10/1/2025 thru 12/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	9,275	-	9,275	(2,545)	(1,405)	5,325	43%
	667,158	-	667,158	(2,545)	(171,700)	492,913	26%
<b>18310 Justice of the Peace 3,1</b>							
Salaries & Benefits	575,415	-	575,415	-	(132,395)	443,020	23%
Operating Expenditures	118,220	-	118,220	(34,278)	(2,897)	81,045	31%
	693,635	-	693,635	(34,278)	(135,292)	524,065	24%
<b>18320 Justice of the Peace 3,2</b>							
Salaries & Benefits	550,677	-	550,677	-	(141,724)	408,953	26%
Operating Expenditures	9,400	-	9,400	(1,702)	(4,098)	3,600	62%
	560,077	-	560,077	(1,702)	(145,823)	412,552	26%
<b>18410 Justice of the Peace 4,1</b>							
Salaries & Benefits	654,136	-	654,136	-	(164,030)	490,106	25%
Operating Expenditures	10,550	-	10,550	(2,976)	(3,560)	4,013	62%
	664,686	-	664,686	(2,976)	(167,591)	494,119	26%
<b>18420 Justice of the Peace 4,2</b>							
Salaries & Benefits	742,854	-	742,854	-	(181,443)	561,411	24%
Operating Expenditures	25,085	-	25,085	(6,538)	(8,538)	10,008	60%
	767,939	-	767,939	(6,538)	(189,981)	571,419	26%
<b>19000 Judicial Miscellaneous</b>							
Salaries & Benefits	504,710	-	504,710	-	(104,985)	399,725	21%
Operating Expenditures	1,824,750	-	1,824,750	(452,914)	(263,271)	1,108,565	39%
Transfers	40,000	-	40,000	-	(4,275)	35,725	11%
	2,369,460	-	2,369,460	(452,914)	(372,531)	1,544,015	35%
<b>19005 Language Access</b>							
Operating Expenditures	-	-	-	(500)	(1,228)	(1,728)	0%
	-	-	-	(500)	(1,228)	(1,728)	0%
<b>19100 Indigent Defense</b>							
Salaries & Benefits	268,139	-	268,139	-	(69,581)	198,558	26%
Operating Expenditures	4,971	-	4,971	(2,750)	(1,650)	571	89%
	273,110	-	273,110	(2,750)	(71,231)	199,129	27%
<b>19200 Bail Bond Board</b>							
Salaries & Benefits	161,787	-	161,787	-	(41,785)	120,002	26%
Operating Expenditures	3,050	-	3,050	-	(182)	2,868	6%
	164,837	-	164,837	-	(41,967)	122,870	25%
<b>19300 District Attorney</b>							
Salaries & Benefits	12,434,461	-	12,434,461	-	(3,115,864)	9,318,597	25%
Operating Expenditures	200,691	-	200,691	(75,576)	(29,169)	95,946	52%
Capital	165,000	-	165,000	(112,600)	-	52,400	68%
Transfers	478,000	-	478,000	-	-	478,000	0%
	13,278,152	-	13,278,152	(188,176)	(3,145,033)	9,944,943	25%
<b>19900 Law Library</b>							
Transfers	70,000	-	70,000	-	-	70,000	0%
	70,000	-	70,000	-	-	70,000	0%
<b>20100 County Auditor</b>							
Salaries & Benefits	2,392,710	-	2,392,710	-	(616,930)	1,775,780	26%
Operating Expenditures	20,000	-	20,000	653	(5,653)	15,000	25%
	2,412,710	-	2,412,710	653	(622,583)	1,790,780	26%
<b>20200 Purchasing</b>							
Salaries & Benefits	902,255	-	902,255	-	(230,758)	671,497	26%



# Budget to Actuals for Year 2026

10/1/2025 thru 12/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	30,849	-	30,849	(9,661)	(9,103)	12,085	61%
	933,104	-	933,104	(9,661)	(239,861)	683,582	27%
<b>20300 County Treasurer</b>							
Salaries & Benefits	450,538	-	450,538	-	(116,473)	334,065	26%
Operating Expenditures	72,850	-	72,850	(49,646)	(11,354)	11,850	84%
	523,388	-	523,388	(49,646)	(127,827)	345,915	34%
<b>20400 Human Resources</b>							
Salaries & Benefits	1,136,915	-	1,136,915	-	(275,597)	861,318	24%
Operating Expenditures	179,615	-	179,615	(80,111)	(37,632)	61,872	66%
	1,316,530	-	1,316,530	(80,111)	(313,229)	923,190	30%
<b>21000 Tax Assessor-Collector</b>							
Salaries & Benefits	4,711,613	-	4,711,613	-	(1,195,587)	3,516,026	25%
Operating Expenditures	199,268	-	199,268	(39,303)	(71,919)	88,047	56%
	4,910,881	-	4,910,881	(39,303)	(1,267,505)	3,604,073	27%
<b>22000 Information Systems</b>							
Salaries & Benefits	4,091,858	-	4,091,858	-	(1,035,513)	3,056,345	25%
Operating Expenditures	9,489,145	-	9,489,145	(966,591)	(3,143,773)	5,378,782	43%
Debt Services	347,000	-	347,000	-	-	347,000	0%
Capital	280,200	-	280,200	(29,488)	-	250,712	11%
Transfers	30,000	-	30,000	-	-	30,000	0%
	14,238,203	-	14,238,203	(996,079)	(4,179,285)	9,062,839	36%
<b>23000 Appraisal District Assessment</b>							
Operating Expenditures	1,443,899	-	1,443,899	-	(668,687)	775,212	46%
	1,443,899	-	1,443,899	-	(668,687)	775,212	46%
<b>24000 Elections</b>							
Salaries & Benefits	1,002,508	-	1,002,508	-	(279,859)	722,649	28%
Operating Expenditures	659,750	-	659,750	(47,805)	(10,833)	601,112	9%
Capital	95,900	-	95,900	(61,309)	-	34,591	64%
Transfers	-	-	-	-	-	-	0%
	1,758,158	-	1,758,158	(109,114)	(290,692)	1,358,352	23%
<b>25000 Facilities Management</b>							
Salaries & Benefits	2,586,465	-	2,586,465	-	(639,625)	1,946,840	25%
Operating Expenditures	4,699,400	-	4,699,400	(1,206,056)	(865,242)	2,628,102	44%
Capital	525,000	-	525,000	256,540	(441,551)	339,989	35%
	7,810,865	-	7,810,865	(949,516)	(1,946,418)	4,914,931	37%
<b>26000 Property Insurance</b>							
Operating Expenditures	2,450,000	-	2,450,000	-	(26,157)	2,423,843	1%
	2,450,000	-	2,450,000	-	(26,157)	2,423,843	1%
<b>30000 County Sheriff</b>							
Salaries & Benefits	26,615,476	(112,950)	26,502,526	-	(7,150,835)	19,351,691	27%
Operating Expenditures	4,391,061	-	4,391,061	(741,051)	(669,993)	2,980,018	32%
Capital	1,753,000	-	1,753,000	(644,378)	(991,306)	117,316	93%
Transfers	150,000	-	150,000	-	(29,953)	120,047	20%
	32,909,537	(112,950)	32,796,587	(1,385,429)	(8,842,086)	22,569,072	31%
<b>30100 Animal Control</b>							
Salaries & Benefits	675,584	-	675,584	-	(154,774)	520,810	23%
Operating Expenditures	102,700	-	102,700	(25,550)	(8,532)	68,618	33%
Capital	52,000	-	52,000	-	(44,070)	7,930	85%
	830,284	-	830,284	(25,550)	(207,376)	597,358	28%



# Budget to Actuals for Year 2026

10/1/2025 thru 12/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>30200 Crime Lab</b>							
Salaries & Benefits	864,889	-	864,889	-	(220,359)	644,530	25%
Operating Expenditures	276,200	-	276,200	(99,705)	(46,750)	129,746	53%
Capital	59,000	-	59,000	-	-	59,000	0%
	1,200,089	-	1,200,089	(99,705)	(267,109)	833,275	31%
<b>30351 Drone Team</b>							
Operating Expenditures	15,000	-	15,000	(3,026)	(137)	11,837	21%
	15,000	-	15,000	(3,026)	(137)	11,837	21%
<b>30352 Marine Team</b>							
Operating Expenditures	15,000	-	15,000	-	(65)	14,935	0%
	15,000	-	15,000	-	(65)	14,935	0%
<b>30353 Dive Team</b>							
Operating Expenditures	15,000	-	15,000	(6,820)	-	8,180	45%
	15,000	-	15,000	(6,820)	-	8,180	45%
<b>30354 Honor Guard</b>							
Operating Expenditures	7,500	-	7,500	-	-	7,500	0%
	7,500	-	7,500	-	-	7,500	0%
<b>31000 Tx Dept of Public Safety (DPS)</b>							
Salaries & Benefits	249,069	-	249,069	-	(64,061)	185,008	26%
Operating Expenditures	250	-	250	-	-	250	0%
	249,319	-	249,319	-	(64,061)	185,258	26%
<b>32100 Constable-Precinct 1</b>							
Salaries & Benefits	1,534,270	-	1,534,270	-	(410,601)	1,123,669	27%
Operating Expenditures	393,249	-	393,249	(130,408)	(35,635)	227,205	42%
Capital	115,333	-	115,333	-	(114,946)	387	100%
	2,042,852	-	2,042,852	(130,408)	(561,183)	1,351,261	34%
<b>32200 Constable-Precinct 2</b>							
Salaries & Benefits	1,151,660	-	1,151,660	-	(287,201)	864,459	25%
Operating Expenditures	198,944	-	198,944	(23,009)	(20,796)	155,139	22%
Capital	53,800	-	53,800	(56,937)	-	(3,137)	106%
	1,404,404	-	1,404,404	(79,946)	(307,997)	1,016,462	28%
<b>32300 Constable-Precinct 3</b>							
Salaries & Benefits	1,262,541	-	1,262,541	-	(337,223)	925,318	27%
Operating Expenditures	201,912	-	201,912	2,241	(61,030)	143,123	29%
	1,464,453	-	1,464,453	2,241	(398,254)	1,068,441	27%
<b>32400 Constable-Precinct 4</b>							
Salaries & Benefits	2,163,322	-	2,163,322	-	(556,898)	1,606,424	26%
Operating Expenditures	223,197	-	223,197	(121,340)	(28,303)	73,554	67%
Capital	112,000	-	112,000	183	(166,213)	(54,030)	148%
	2,498,519	-	2,498,519	(121,158)	(751,413)	1,625,948	35%
<b>33000 Intensive CommunityServiceProg</b>							
Salaries & Benefits	70,394	-	70,394	-	(11,862)	58,532	17%
Operating Expenditures	67,590	-	67,590	(9,905)	(12,970)	44,715	34%
	137,984	-	137,984	(9,905)	(24,832)	103,247	25%
<b>34000 Ambulance EMS</b>							
Operating Expenditures	96,000	-	96,000	-	-	96,000	0%
	96,000	-	96,000	-	-	96,000	0%
<b>34100 Fire Protection</b>							
Salaries & Benefits	71,542	-	71,542	-	(18,774)	52,768	26%
Operating Expenditures	546,799	-	546,799	-	(525,000)	21,799	96%
	618,341	-	618,341	-	(543,774)	74,567	88%



# Budget to Actuals for Year 2026

10/1/2025 thru 12/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>35000 Detention Center</b>							
Salaries & Benefits	17,384,872	29,750	17,414,622	-	(4,521,227)	12,893,395	26%
Operating Expenditures	9,355,350	-	9,355,350	(2,349,001)	(2,012,430)	4,993,919	47%
Capital	58,000	-	58,000	24,405	(71,808)	10,596	82%
	26,798,222	29,750	26,827,972	(2,324,596)	(6,605,465)	17,897,911	33%
<b>36000 Juvenile Probation</b>							
Salaries & Benefits	9,112,819	-	9,112,819	-	(2,175,557)	6,937,262	24%
Operating Expenditures	1,607,150	-	1,607,150	(535,119)	(375,942)	696,089	57%
Capital	40,815	-	40,815	-	-	40,815	0%
Transfers	610,000	-	610,000	-	(38,228)	571,772	6%
	11,370,784	-	11,370,784	(535,119)	(2,589,727)	8,245,938	27%
<b>40000 Adult Probation</b>							
Operating Expenditures	890,890	-	890,890	(14,352)	(87,471)	789,066	11%
Transfers	92,000	-	92,000	-	-	92,000	0%
	982,890	-	982,890	(14,352)	(87,471)	881,066	10%
<b>45000 Health</b>							
Salaries & Benefits	1,440,163	(65,358)	1,374,805	-	(342,171)	1,032,634	25%
Operating Expenditures	66,226	113,380	179,606	(67,891)	(58,555)	53,160	70%
Transfers	10,000	-	10,000	-	-	10,000	0%
	1,516,389	48,022	1,564,411	(67,891)	(400,726)	1,095,794	30%
<b>45200 Indigent Health Care</b>							
Salaries & Benefits	206,474	-	206,474	-	(56,410)	150,064	27%
Operating Expenditures	2,073,175	-	2,073,175	(155,420)	(176,833)	1,740,922	16%
	2,279,649	-	2,279,649	(155,420)	(233,243)	1,890,986	17%
<b>45300 Water Lab</b>							
Salaries & Benefits	251,542	-	251,542	-	(49,121)	202,421	20%
Operating Expenditures	65,100	-	65,100	(5,357)	(22,100)	37,643	42%
	316,642	-	316,642	(5,357)	(71,221)	240,064	24%
<b>46000 Children Protective Services</b>							
Operating Expenditures	95,600	-	95,600	(9,786)	(33,639)	52,175	45%
Transfers	45,000	-	45,000	-	-	45,000	0%
	140,600	-	140,600	(9,786)	(33,639)	97,175	31%
<b>47000 Environmental Health</b>							
Salaries & Benefits	1,517,248	-	1,517,248	-	(371,149)	1,146,099	24%
Operating Expenditures	82,095	-	82,095	(7,484)	(8,547)	66,064	20%
Transfers	120,000	-	120,000	-	(120,000)	-	100%
	1,719,343	-	1,719,343	(7,484)	(499,696)	1,212,163	29%
<b>49000 County Welfare</b>							
Salaries & Benefits	63,384	-	63,384	-	(20,065)	43,319	32%
Operating Expenditures	11,900	-	11,900	(971)	(186)	10,743	10%
	75,284	-	75,284	(971)	(20,250)	54,062	28%
<b>50000 Mental Health</b>							
Operating Expenditures	268,800	-	268,800	-	(67,200)	201,600	25%
	268,800	-	268,800	-	(67,200)	201,600	25%
<b>51000 Actions</b>							
Operating Expenditures	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
<b>52000 Helpline</b>							
Operating Expenditures	20,000	-	20,000	-	(20,000)	-	100%
	20,000	-	20,000	-	(20,000)	-	100%



# Budget to Actuals for Year 2026

10/1/2025 thru 12/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>53000 Marine Protection Service</b>							
Operating Expenditures	12,000	-	12,000	-	(12,000)	-	100%
	12,000	-	12,000	-	(12,000)	-	100%
<b>55000 Library Administration</b>							
Salaries & Benefits	7,477,702	-	7,477,702	-	(1,894,395)	5,583,307	25%
Operating Expenditures	1,551,600	15,000	1,566,600	(444,423)	(539,294)	582,883	63%
	9,029,302	15,000	9,044,302	(444,423)	(2,433,689)	6,166,190	32%
<b>56000 Parks</b>							
Salaries & Benefits	4,182,570	-	4,182,570	-	(1,080,609)	3,101,961	26%
Operating Expenditures	866,150	-	866,150	(344,655)	(200,614)	320,881	63%
Capital	1,237,775	-	1,237,775	(95,287)	(90,203)	1,052,285	15%
Transfers	1,133,218	-	1,133,218	-	(9,618)	1,123,600	1%
	7,419,713	-	7,419,713	(439,942)	(1,381,044)	5,598,727	25%
<b>57000 Fairgrounds</b>							
Salaries & Benefits	80,677	-	80,677	-	(20,517)	60,160	25%
Operating Expenditures	320,128	-	320,128	(34,033)	(73,977)	212,118	34%
Capital	158,550	-	158,550	(96,013)	(29,774)	32,763	79%
	559,355	-	559,355	(130,046)	(124,268)	305,041	45%
<b>58000 Museum</b>							
Salaries & Benefits	683,301	-	683,301	-	(171,792)	511,509	25%
Operating Expenditures	53,772	-	53,772	(37,806)	(2,193)	13,773	74%
Capital	197,114	-	197,114	-	-	197,114	0%
	934,187	-	934,187	(37,806)	(173,986)	722,395	23%
<b>60000 Agriculture Extension</b>							
Salaries & Benefits	584,145	(20,022)	564,123	-	(142,260)	421,863	25%
Operating Expenditures	41,725	-	41,725	(7,707)	(4,575)	29,443	29%
	625,870	(20,022)	605,848	(7,707)	(146,835)	451,306	26%
<b>65000 Flood Plain Administrator</b>							
Salaries & Benefits	325,263	-	325,263	-	(84,661)	240,602	26%
Operating Expenditures	9,017	-	9,017	(760)	(3,068)	5,190	42%
	334,280	-	334,280	(760)	(87,729)	245,791	26%
<b>Total Fund: 10000</b>	<b>197,429,192</b>	<b>(40,200)</b>	<b>197,388,992</b>	<b>(9,109,408)</b>	<b>(47,709,427)</b>	<b>140,570,158</b>	<b>29%</b>
<b>Fund: 10100-General Fund - Construction</b>							
<b>56000 Parks</b>							
Capital	-	-	-	16,984	(16,984)	-	0%
	-	-	-	16,984	(16,984)	-	0%
<b>57000 Fairgrounds</b>							
Capital	-	-	-	1,475	(1,475)	-	0%
	-	-	-	1,475	(1,475)	-	0%
<b>Total Fund: 10100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,459</b>	<b>(18,459)</b>	<b>-</b>	<b>0%</b>
<b>Fund: 10200-Juv Prob Fees</b>							
<b>36000 Juvenile Probation</b>							
Operating Expenditures	2,000	-	2,000	-	-	2,000	0%
	2,000	-	2,000	-	-	2,000	0%
<b>Total Fund: 10200</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>0%</b>
<b>Fund: 10340-Constable 4 Marine Team</b>							





# Budget to Actuals for Year 2026

10/1/2025 thru 12/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>32400 Constable-Precinct 4</b>							
Capital	-	-	-	54,280	(54,280)	-	0%
	-	-	-	54,280	(54,280)	-	0%
<b>Total Fund: 10340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,280</b>	<b>(54,280)</b>	<b>-</b>	<b>0%</b>
<b>Fund: 10350-Sheriff Special Response Team</b>							
<b>30000 County Sheriff</b>							
Operating Expenditures	20,000	-	20,000	9,482	(9,880)	19,602	2%
	20,000	-	20,000	9,482	(9,880)	19,602	2%
<b>Total Fund: 10350</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>9,482</b>	<b>(9,880)</b>	<b>19,602</b>	<b>2%</b>
<b>Fund: 10351-Sheriff Drone Team</b>							
<b>30000 County Sheriff</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>Total Fund: 10351</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Fund: 10352-Sheriff Marine Team</b>							
<b>30000 County Sheriff</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>Total Fund: 10352</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Fund: 10353-Sheriff Dive Team</b>							
<b>30000 County Sheriff</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>Total Fund: 10353</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Fund: 10400-Env Health-Retail Food Permits</b>							
<b>47000 Environmental Health</b>							
Salaries & Benefits	219,866	-	219,866	-	(55,532)	164,334	25%
	219,866	-	219,866	-	(55,532)	164,334	25%
<b>Total Fund: 10400</b>	<b>219,866</b>	<b>-</b>	<b>219,866</b>	<b>-</b>	<b>(55,532)</b>	<b>164,334</b>	<b>25%</b>
<b>Fund: 10600-Fire Training Field</b>							
<b>34100 Fire Protection</b>							
Operating Expenditures	1,000	-	1,000	-	(213)	787	21%
	1,000	-	1,000	-	(213)	787	21%
<b>Total Fund: 10600</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>(213)</b>	<b>787</b>	<b>21%</b>
<b>Fund: 10700-Parks Special Events</b>							
<b>56000 Parks</b>							
Operating Expenditures	2,000	-	2,000	(1,000)	-	1,000	50%
	2,000	-	2,000	(1,000)	-	1,000	50%
<b>Total Fund: 10700</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>(1,000)</b>	<b>-</b>	<b>1,000</b>	<b>50%</b>
<b>Fund: 10710-Parks SFA Special Projects</b>							
<b>56020 Parks-SFA Munson Historical</b>							
Operating Expenditures	1,000	-	1,000	-	-	1,000	0%
	1,000	-	1,000	-	-	1,000	0%





# Budget to Actuals for Year 2026

10/1/2025 thru 12/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>Total Fund: 10710</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Fund: 10850-CPS-Donations</b>							
<b>46000 Children Protective Services</b>							
Operating Expenditures	20,900	-	20,900	(441)	(885)	19,574	6%
	20,900	-	20,900	(441)	(885)	19,574	6%
<b>Total Fund: 10850</b>	<b>20,900</b>	<b>-</b>	<b>20,900</b>	<b>(441)</b>	<b>(885)</b>	<b>19,574</b>	<b>6%</b>
<b>Fund: 20000-Road and Bridge Non-Construct</b>							
<b>22000 Information Systems</b>							
Operating Expenditures	15,000	-	15,000	-	(2,307)	12,693	15%
	15,000	-	15,000	-	(2,307)	12,693	15%
<b>71000 RB South Service Center</b>							
Salaries & Benefits	3,781,438	(168,000)	3,613,438	-	(887,778)	2,725,660	25%
Operating Expenditures	1,471,250	100,000	1,571,250	(757,078)	(503,902)	310,270	80%
Capital	788,966	-	788,966	(777,985)	-	10,981	99%
	6,041,654	(68,000)	5,973,654	(1,535,063)	(1,391,680)	3,046,911	49%
<b>72000 RB Central Service Center</b>							
Salaries & Benefits	3,735,698	(438,000)	3,297,698	-	(842,150)	2,455,548	26%
Operating Expenditures	1,455,000	323,000	1,778,000	(713,306)	(562,591)	502,103	72%
Capital	800,000	-	800,000	(253,875)	(536,700)	9,426	99%
	5,990,698	(115,000)	5,875,698	(967,181)	(1,941,440)	2,967,077	50%
<b>73000 RB North Service Center</b>							
Salaries & Benefits	3,660,236	(195,000)	3,465,236	-	(933,704)	2,531,532	27%
Operating Expenditures	1,526,092	75,000	1,601,092	(415,353)	(381,455)	804,283	50%
Capital	733,908	-	733,908	(259,206)	-	474,702	35%
	5,920,236	(120,000)	5,800,236	(674,559)	(1,315,159)	3,810,517	34%
<b>74000 RB West Service Center</b>							
Salaries & Benefits	3,879,411	(390,000)	3,489,411	-	(823,158)	2,666,253	24%
Operating Expenditures	1,460,000	200,000	1,660,000	(612,636)	(255,833)	791,531	52%
Capital	800,472	-	800,472	(699,601)	(78,624)	22,247	97%
	6,139,883	(190,000)	5,949,883	(1,312,237)	(1,157,616)	3,480,031	42%
<b>75000 Engineer's Office</b>							
Salaries & Benefits	2,457,144	-	2,457,144	-	(587,557)	1,869,587	24%
Operating Expenditures	784,000	1,264,434	2,048,434	(62,075)	(465,977)	1,520,382	26%
Capital	267,000	37,566	304,566	(47,025)	(106,591)	150,950	50%
Transfers	2,542,189	-	2,542,189	-	-	2,542,189	0%
	6,050,333	1,302,000	7,352,333	(109,100)	(1,160,125)	6,083,109	17%
<b>Total Fund: 20000</b>	<b>30,157,804</b>	<b>809,000</b>	<b>30,966,804</b>	<b>(4,598,139)</b>	<b>(6,968,327)</b>	<b>19,400,338</b>	<b>37%</b>
<b>Fund: 20500-Road and Bridge Construction</b>							
<b>71000 RB South Service Center</b>							
Salaries & Benefits	-	168,000	168,000	-	(61,554)	106,446	37%
Operating Expenditures	2,000,000	-	2,000,000	(91,482)	(113,178)	1,795,340	10%
	2,000,000	168,000	2,168,000	(91,482)	(174,732)	1,901,786	12%
<b>72000 RB Central Service Center</b>							
Salaries & Benefits	-	438,000	438,000	-	-	438,000	0%
Operating Expenditures	2,000,000	-	2,000,000	(235,380)	-	1,764,620	12%
	2,000,000	438,000	2,438,000	(235,380)	-	2,202,620	10%
<b>73000 RB North Service Center</b>							
Salaries & Benefits	-	195,000	195,000	-	(9,465)	185,535	5%



# Budget to Actuals for Year 2026

10/1/2025 thru 12/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	2,000,000	-	2,000,000	-	-	2,000,000	0%
	2,000,000	195,000	2,195,000	-	(9,465)	2,185,535	0%
<b>74000 RB West Service Center</b>							
Salaries & Benefits	-	390,000	390,000	-	(119,831)	270,169	31%
Operating Expenditures	2,000,000	-	2,000,000	(410,528)	(351,176)	1,238,296	38%
	2,000,000	390,000	2,390,000	(410,528)	(471,007)	1,508,465	37%
<b>75000 Engineer's Office</b>							
Operating Expenditures	750,000	119,270	869,270	(76,259)	(43,011)	750,000	14%
Capital	7,591,000	(2,119,270)	5,471,730	4,973	(209,541)	5,267,162	4%
	8,341,000	(2,000,000)	6,341,000	(71,286)	(252,552)	6,017,162	5%
<b>Total Fund: 20500</b>	<b>16,341,000</b>	<b>(809,000)</b>	<b>15,532,000</b>	<b>(808,675)</b>	<b>(907,756)</b>	<b>13,815,569</b>	<b>11%</b>
<b>Fund: 39800-Law Library</b>							
<b>19900 Law Library</b>							
Salaries & Benefits	90,718	-	90,718	-	(23,553)	67,165	26%
Operating Expenditures	325,550	-	325,550	(40,724)	(66,160)	218,666	33%
	416,268	-	416,268	(40,724)	(89,713)	285,831	31%
<b>22000 Information Systems</b>							
Operating Expenditures	6,000	-	6,000	(4,500)	(1,500)	-	100%
	6,000	-	6,000	(4,500)	(1,500)	-	100%
<b>Total Fund: 39800</b>	<b>422,268</b>	<b>-</b>	<b>422,268</b>	<b>(45,224)</b>	<b>(91,213)</b>	<b>285,831</b>	<b>32%</b>
<b>Fund: 39900-Mosquito Control District</b>							
<b>22000 Information Systems</b>							
Operating Expenditures	2,000	11,000	13,000	(4,277)	(2,129)	6,594	49%
	2,000	11,000	13,000	(4,277)	(2,129)	6,594	49%
<b>49900 Mosquito Control</b>							
Salaries & Benefits	1,449,123	-	1,449,123	-	(324,831)	1,124,292	22%
Operating Expenditures	1,510,150	-	1,510,150	(59,141)	(308,957)	1,142,052	24%
Capital	85,705	-	85,705	(77,460)	-	8,245	90%
	3,044,978	-	3,044,978	(136,601)	(633,789)	2,274,588	25%
<b>Total Fund: 39900</b>	<b>3,046,978</b>	<b>11,000</b>	<b>3,057,978</b>	<b>(140,878)</b>	<b>(635,918)</b>	<b>2,281,182</b>	<b>25%</b>
<b>Fund: 60500-Airport Operating</b>							
<b>22000 Information Systems</b>							
Operating Expenditures	37,600	(22,000)	15,600	(1,390)	(2,765)	11,445	27%
	37,600	(22,000)	15,600	(1,390)	(2,765)	11,445	27%
<b>90000 Airport</b>							
Salaries & Benefits	1,273,348	-	1,273,348	-	(331,859)	941,489	26%
Operating Expenditures	2,285,105	22,000	2,307,105	(218,407)	(487,979)	1,600,719	31%
Capital	1,445,005	-	1,445,005	-	-	1,445,005	0%
Transfers	41,000	-	41,000	-	-	41,000	0%
	5,044,458	22,000	5,066,458	(218,407)	(819,838)	4,028,213	20%
<b>Total Fund: 60500</b>	<b>5,082,058</b>	<b>-</b>	<b>5,082,058</b>	<b>(219,797)</b>	<b>(822,602)</b>	<b>4,039,658</b>	<b>21%</b>
<b>Report Total</b>	<b>252,746,066</b>	<b>(29,200)</b>	<b>252,716,866</b>	<b>(14,841,342)</b>	<b>(57,274,491)</b>	<b>180,601,033</b>	<b>29%</b>



# Balance Sheet for Year 2026

as of 12/31/2025

Note: Fund Balance is only adjusted at end of year; fund balance is as of 9/30/2025

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
<b>Assets</b>					
Cash in Bank	(86,943,309)	6,658,915	(133,080)	472,546	(2,382,167)
Cash on Hand	35,030	100	200		100
Investments	274,550,039	36,710,822	138,240	453,480	
Accounts Receivable	1,657,147	1,864,884	244	32,970	127,759
Inventory	11,320	690,650		574,229	94,526
Prepaid	4,038,361	(12,380)	(22)	(1,065)	9,411
Amt Provided/Gen LT Debt					2,141,320
Non-current Assets	14,019,956				
Capital Assets	10,144				11,537,363
	207,378,687	45,912,990	5,582	1,532,161	11,528,312
<b>Liabilities</b>					
Accounts Payable - Other	(714,224)	(181,766)	(311)	(4,591)	(59,005)
AP-State of Texas Court Costs	(718,577)				
AP-State of Texas Other Liab	(116,012)	(671)	(35)	(2)	(1)
AP-Governmental Entities	(1,217)				
AP-Payroll Liabilities	(6,612,692)	(846,273)	(4,548)	(63,327)	(63,012)
AP Due to Others	(739,924)				
Tax Office Liabilities	(154,913,207)				
Due to Agency Groups	(2,613,099)	(6,134,345)		(30,029)	(70,502)
Non Current Liabilities					(837,006)
	(166,428,951)	(7,163,055)	(4,894)	(97,949)	(1,029,526)
<b>Fund Equity</b>					
Fund Balance	(4,569,321)	(36,750,210)	(10,089)	(1,400,289)	(8,836,717)
Unassigned Fund Balance	(47,883,787)				
	(52,453,107)	(36,750,210)	(10,089)	(1,400,289)	(8,836,717)

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 12/31/2025

Fund	11/30/2025	Month Ending Dec 31, 2025			12/31/2025
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	30,311,856	25,588,566	(15,946,662)	(33,893)	39,919,867
Fund 10100-General Fund - Construction	(18,459)	-	-	-	(18,459)
Fund 10200-Juv Prob Fees	7,934	-	-	-	7,934
Fund 10300-Unclaimed Juvenile Restitution	12,392	-	-	-	12,392
Fund 10340-Constable 4 Marine Team	1,008	-	-	-	1,008
Fund 10350-Sheriff Special Response Team	(3,763)	-	-	20,000	16,237
Fund 10400-Env Health-Retail Food Permits	29,453	6,880	(17,230)	-	19,103
Fund 10500-District Clerk Contingency	888,191	1,034	-	-	889,225
Fund 10600-Fire Training Field	13,848	-	(71)	-	13,777
Fund 10700-Parks Special Events	27,550	-	-	-	27,550
Fund 10710-Parks SFA Special Projects	10,904	130	-	-	11,034
Fund 10850-CPS-Donations	49,486	1,466	(885)	-	50,067
<b>Total General Fund Group</b>	<b>31,330,401</b>	<b>25,598,076</b>	<b>(15,964,849)</b>	<b>(13,893)</b>	<b>40,949,736</b>
Fund 20000-Road and Bridge Non-Construct	35,202,253	6,645,455	(2,190,012)	-	39,657,696
Fund 20500-Road and Bridge Construction	(460,849)	(7)	(446,905)	-	(907,761)
<b>Total Road and Bridge Funds</b>	<b>34,741,404</b>	<b>6,645,449</b>	<b>(2,636,917)</b>	<b>-</b>	<b>38,749,935</b>
Fund 39800-Law Library	13,961	26,471	(39,745)	-	688
Fund 39900-Mosquito Control District	1,081,749	473,185	(120,722)	-	1,434,212
<b>Total Special Revenue Funds</b>	<b>1,095,710</b>	<b>499,657</b>	<b>(160,467)</b>	<b>-</b>	<b>1,434,900</b>
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,293,285	2,723	-	-	1,296,008
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	233,114	319,592	-	-	552,706
Fund 42100-2018 Cert of Oblig-I,S	574,723	106,911	-	-	681,633
Fund 42200-2021 CO-Courthouse Campus I,S	1,843,483	671,839	(550)	-	2,514,771
Fund 44000-Toll Road-SH288-I&S	(81,786,797)	2,139	(1,300)	412,100	(81,373,858)
Fund 44100-Toll Road-288EXT-I&S	(30,525,718)	(65)	-	95,000	(30,430,784)
Fund 45000-Road Bonds-Mobility-I,S	2,919,299	548,548	-	-	3,467,847
<b>Total Debt Service Funds</b>	<b>(105,448,613)</b>	<b>1,651,686</b>	<b>(1,850)</b>	<b>507,100</b>	<b>(103,291,677)</b>

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 12/31/2025

Fund 60500-Airport Operating	8,852,010	213,109	(287,123)	-	8,777,996
<b>Total Enterprise Funds</b>	8,852,010	213,109	(287,123)	-	8,777,996
<hr/>					
<b>Report Total</b>	<b>(29,429,087)</b>	<b>34,607,976</b>	<b>(19,051,206)</b>	<b>493,207</b>	<b>(13,379,110)</b>
<hr/>					

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 2026

as of 12/31/2025

Fund Group		Transfers In	Transfers Out
<b>General Fund Group</b>			
General Fund		-	33,893
Restricted Funds		20,000	-
<b>Special Revenue Funds</b>			
Federal Grants		4,275	-
State Grants		9,618	-
<b>Report Total</b>		<b>33,893</b>	<b>33,893</b>



# Debt Service Payment Schedules

Fiscal Year 2026

## 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
2026	26,750.00	1,070,000.00		1,096,750.00
<b>Total</b>	<b>26,750.00</b>	<b>1,070,000.00</b>	<b>0.00</b>	<b>1,096,750.00</b>

## 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
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
<b>Total</b>	<b>78,875.00</b>	<b>2,085,000.00</b>	<b>26,750.00</b>	<b>2,190,625.00</b>

## 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
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
<b>Total</b>	<b>1,058,025.00</b>	<b>6,515,000.00</b>	<b>912,575.00</b>	<b>8,485,600.00</b>



# Debt Service Payment Schedules

Fiscal Year 2026

## 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
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
<b>Total</b>	<b>79,625.00</b>	<b>1,565,000.00</b>	<b>40,500.00</b>	<b>1,685,125.00</b>

## 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
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
<b>Total</b>	<b>426,625.00</b>	<b>5,510,000.00</b>	<b>288,875.00</b>	<b>6,225,500.00</b>





# Debt Service Payment Schedules

Fiscal Year 2026

## 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
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
<b>Total</b>	<b>19,806,600.00</b>	<b>84,980,000.00</b>	<b>18,149,650.00</b>	<b>122,936,250.00</b>



# Debt Service Payment Schedules

Fiscal Year 2026

## 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
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
<b>Total</b>	<b>1,177,325.00</b>	<b>11,870,000.00</b>	<b>890,350.00</b>	<b>13,937,675.00</b>

## 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
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
<b>Total</b>	<b>280,700.00</b>	<b>3,375,000.00</b>	<b>213,200.00</b>	<b>3,868,900.00</b>