

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
October 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
October 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
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TELEPHONE:
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November 25, 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 one month ended October 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

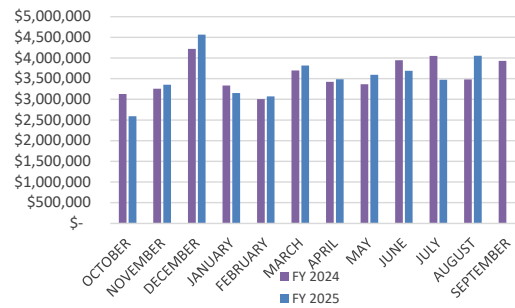
BRAZORIA COUNTY HALF CENT SALES TAX

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	\$ 3,485,677	\$ 63,137	1.84%
MAY	\$ 3,365,688	\$ 3,594,018	\$ 228,330	6.78%
JUNE	\$ 3,946,694	\$ 3,690,961	\$ (255,733)	-6.48%
JULY	\$ 4,050,506	\$ 3,476,058	\$ (574,448)	-14.18%
AUGUST	\$ 3,480,157	\$ 4,053,271	\$ 573,114	16.47%
SEPTEMBER	\$ 3,929,890	\$ (3,929,890)	\$ (3,929,890)	-100.00%
TOTAL	\$ 42,847,704	\$ 38,854,441	\$ (3,993,264)	-101.80%

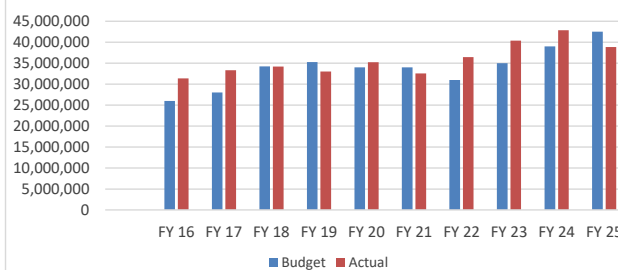
Sales Tax Collections by Month



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	3,485,677
MAY / JUL	2,694,989	2,774,951	2,825,395	2,707,673	2,645,958	2,722,243	3,017,869	3,304,495	3,365,688	3,594,018
JUN / AUG	3,015,791	3,543,149	3,029,214	2,787,642	3,003,985	2,982,129	3,441,777	4,007,709	3,946,694	3,690,961
JUL / SEPT	2,200,027	2,442,438	2,577,899	2,939,101	2,319,781	2,738,182	2,968,517	3,198,125	4,050,506	3,476,058
AUG / OCT	2,861,537	2,349,851	3,077,481	2,761,600	2,300,406	2,727,955	3,097,322	3,237,062	3,480,157	4,053,271
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	38,854,441



Aggregate Revenue for Year 2026

10/01/2025 thru 10/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	137,733,382	-	137,733,382	279,960	(137,453,422)
Other Constitutional Tax	43,000,000	-	43,000,000	-	(43,000,000)
Penalty and Interest	730,000	-	730,000	25,007	(704,993)
Licenses and Permits	2,143,800	-	2,143,800	21,774	(2,122,026)
Grant Revenue	167,000	-	167,000	-	(167,000)
Shared Revenue	680,000	-	680,000	-	(680,000)
Fees of Office	6,960,500	340,000	7,300,500	325,819	(6,974,681)
Library Revenue Fees	55,075	-	55,075	2,580	(52,495)
Legislative Fees	992,100	-	992,100	92,401	(899,699)
Other Fees	736,350	-	736,350	79,538	(656,812)
Fines and Forfeitures	2,415,000	-	2,415,000	281,450	(2,133,550)
Investment Income	4,500,000	-	4,500,000	326,690	(4,173,311)
Sale of Assets	1,000	-	1,000	-	(1,000)
Contributions	-	-	-	700	700
Miscellaneous Revenue	2,086,000	-	2,086,000	31,817	(2,054,183)
Total Fund: 10000	202,200,207	340,000	202,540,207	1,467,735	(201,072,472)
Fund: 10200-Juv Prob Fees					
Investment Income	400	-	400	-	(400)
Total Fund: 10200	400	-	400	-	(400)
Fund: 10300-Unclaimed Juvenile Restitution					
Fines and Forfeitures	-	-	-	797	797
Total Fund: 10300	-	-	-	797	797
Fund: 10350-Sheriff Special Response Team					
Transfers	20,000	-	20,000	-	(20,000)
Total Fund: 10350	20,000	-	20,000	-	(20,000)
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	109,500	-	109,500	8,510	(100,990)
Transfers	120,000	-	120,000	-	(120,000)
Total Fund: 10400	229,500	-	229,500	8,510	(220,990)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	15	15
Investment Income	30,000	-	30,000	1,095	(28,905)
Total Fund: 10500	30,000	-	30,000	1,110	(28,890)
Fund: 10600-Fire Training Field					
Investment Income	200	-	200	-	(200)
Total Fund: 10600	200	-	200	-	(200)
Fund: 10700-Parks Special Events					
Investment Income	500	-	500	-	(500)
Contributions	-	-	-	125	125
Total Fund: 10700	500	-	500	125	(375)
Fund: 10710-Parks SFA Special Projects					
Other Fees	800	-	800	178	(622)



Aggregate Revenue for Year 2026

10/01/2025 thru 10/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Total Fund: 10710	800	-	800	178	(622)
Fund: 10850-CPS-Donations					
Investment Income	800	-	800	-	(800)
Contributions	4,000	-	4,000	1,020	(2,980)
Total Fund: 10850	4,800	-	4,800	1,020	(3,780)
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	39,471,506	-	39,471,506	84,467	(39,387,039)
Penalty and Interest	240,000	-	240,000	9,140	(230,860)
Grant Revenue	80,000	-	80,000	83,877	3,877
Shared Revenue	2,900,000	-	2,900,000	(29,930)	(2,929,930)
Fees of Office	40,000	-	40,000	12,800	(27,200)
Road and Bridge Fees	810,000	-	810,000	-	(810,000)
Investment Income	1,000,000	-	1,000,000	129,923	(870,077)
Miscellaneous Revenue	500,000	-	500,000	-	(500,000)
Total Fund: 20000	45,041,506	-	45,041,506	290,277	(44,751,229)
Fund: 20500-Road and Bridge Construction					
Fees of Office	-	-	-	(1)	(1)
Total Fund: 20500	-	-	-	(1)	(1)
Fund: 39800-Law Library					
Legislative Fees	205,000	-	205,000	20,156	(184,844)
Investment Income	8,000	-	8,000	481	(7,519)
Miscellaneous Revenue	11,000	-	11,000	997	(10,003)
Total Fund: 39800	224,000	-	224,000	21,634	(202,366)
Fund: 39900-Mosquito Control District					
Tax Revenue	3,032,091	-	3,032,091	6,503	(3,025,588)
Penalty and Interest	12,500	-	12,500	570	(11,930)
Fees of Office	-	-	-	1	1
Investment Income	40,000	-	40,000	1,579	(38,421)
Total Fund: 39900	3,084,591	-	3,084,591	8,653	(3,075,938)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	-	-	-	195	195
Penalty and Interest	7,000	-	7,000	260	(6,740)
Investment Income	60,000	-	60,000	1,994	(58,006)
Total Fund: 41000	67,000	-	67,000	2,449	(64,551)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,052,727	-	2,052,727	4,433	(2,048,294)
Penalty and Interest	13,000	-	13,000	481	(12,519)
Investment Income	12,000	-	12,000	-	(12,000)
Total Fund: 42000	2,077,727	-	2,077,727	4,914	(2,072,813)



Aggregate Revenue for Year 2026

10/01/2025 thru 10/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	686,465	-	686,465	1,507	(684,958)
Penalty and Interest	5,000	-	5,000	181	(4,819)
Investment Income	20,000	-	20,000	-	(20,000)
Total Fund: 42100	711,465	-	711,465	1,688	(709,777)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	4,320,731	-	4,320,731	9,184	(4,311,547)
Penalty and Interest	16,000	-	16,000	707	(15,293)
Investment Income	85,000	-	85,000	-	(85,000)
Total Fund: 42200	4,421,731	-	4,421,731	9,891	(4,411,840)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	23	23
Penalty and Interest	-	-	-	23	23
Total Fund: 44000	-	-	-	46	46
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	3,505,098	-	3,505,098	7,393	(3,497,705)
Penalty and Interest	20,000	-	20,000	696	(19,304)
Investment Income	118,000	-	118,000	3,584	(114,416)
Total Fund: 45000	3,643,098	-	3,643,098	11,673	(3,631,425)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	-	-
Enterprise Revenue	3,212,667	-	3,212,667	311,719	(2,900,948)
Total Fund: 60500	3,212,667	-	3,212,667	311,719	(2,900,948)
Report Total	264,970,192	340,000	265,310,192	2,142,419	(263,167,773)



Budget to Actuals for Year 2026

10/1/2025 thru 10/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	931,446	-	931,446	-	(82,347)	849,099	9%
Operating Expenditures	19,500	-	19,500	-	-	19,500	0%
	950,946	-	950,946	-	(82,347)	868,599	9%
10100 Comm. South Service Center							
Salaries & Benefits	473,527	-	473,527	-	(41,728)	431,799	9%
Operating Expenditures	10,225	-	10,225	(775)	(117)	9,333	9%
	483,752	-	483,752	(775)	(41,845)	441,132	9%
10200 Comm. Central Service Center							
Salaries & Benefits	493,784	-	493,784	-	(43,777)	450,007	9%
Operating Expenditures	7,600	-	7,600	-	-	7,600	0%
	501,384	-	501,384	-	(43,777)	457,607	9%
10300 Comm. North Service Center							
Salaries & Benefits	510,012	-	510,012	-	(42,989)	467,023	8%
Operating Expenditures	10,672	-	10,672	(796)	(185)	9,691	9%
	520,684	-	520,684	(796)	(43,174)	476,715	8%
10400 Comm. West Service Center							
Salaries & Benefits	523,018	-	523,018	-	(46,988)	476,030	9%
Operating Expenditures	8,450	-	8,450	-	-	8,450	0%
	531,468	-	531,468	-	(46,988)	484,480	9%
12000 County Clerk							
Salaries & Benefits	3,462,688	-	3,462,688	-	(300,444)	3,162,244	9%
Operating Expenditures	42,550	-	42,550	(9,526)	(2,616)	30,408	29%
	3,505,238	-	3,505,238	(9,526)	(303,060)	3,192,652	9%
13000 Veteran's Service							
Salaries & Benefits	267,904	-	267,904	-	(23,524)	244,380	9%
Operating Expenditures	2,650	-	2,650	(1,147)	-	1,504	43%
	270,554	-	270,554	(1,147)	(23,524)	245,883	9%
14000 Emergency Management							
Salaries & Benefits	832,194	-	832,194	-	(47,660)	784,534	6%
Operating Expenditures	24,699	-	24,699	(7,372)	(17)	17,309	30%
	856,893	-	856,893	(7,372)	(47,678)	801,843	6%
14900 Non-Departmental							
Operating Expenditures	8,144,000	-	8,144,000	(24,818)	(130,178)	7,989,004	2%
Capital	-	-	-	9,953	(9,953)	-	0%
	8,144,000	-	8,144,000	(14,865)	(140,131)	7,989,004	2%
15001 County Court at Law 1							
Salaries & Benefits	576,367	-	576,367	-	(49,232)	527,135	9%
Operating Expenditures	302,725	-	302,725	(2,200)	(15,398)	285,127	6%
	879,092	-	879,092	(2,200)	(64,630)	812,262	8%
15002 County Court at Law 2							
Salaries & Benefits	540,301	-	540,301	-	(46,093)	494,208	9%
Operating Expenditures	374,080	-	374,080	(500)	(20,054)	353,527	5%
	914,381	-	914,381	(500)	(66,147)	847,734	7%
15003 County Court at Law 3							
Salaries & Benefits	597,607	-	597,607	-	(50,730)	546,877	8%
Operating Expenditures	302,700	-	302,700	(2,334)	(12,900)	287,466	5%
	900,307	-	900,307	(2,334)	(63,630)	834,343	7%
15004 County Court at Law 4							
Salaries & Benefits	613,015	-	613,015	-	(52,169)	560,846	9%



Budget to Actuals for Year 2026

10/1/2025 thru 10/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	363,100	-	363,100	(2,419)	(16,351)	344,330	5%
	976,115	-	976,115	(2,419)	(68,521)	905,175	7%
15900 Probate Court Investigations							
Salaries & Benefits	208,868	-	208,868	-	(18,717)	190,151	9%
Operating Expenditures	3,837	-	3,837	(600)	-	3,237	16%
	212,705	-	212,705	(600)	(18,717)	193,388	9%
16000 District Courts							
Salaries & Benefits	1,008,527	-	1,008,527	-	(93,054)	915,473	9%
Operating Expenditures	118,450	-	118,450	(11,803)	(6,392)	100,255	15%
	1,126,977	-	1,126,977	(11,803)	(99,446)	1,015,728	10%
16149 District Court-149th							
Salaries & Benefits	326,011	-	326,011	-	(28,851)	297,160	9%
Operating Expenditures	675,525	-	675,525	-	(30,247)	645,278	4%
	1,001,536	-	1,001,536	-	(59,099)	942,437	6%
16239 District Court-239th							
Salaries & Benefits	329,357	-	329,357	-	(28,977)	300,380	9%
Operating Expenditures	760,000	-	760,000	-	(5,967)	754,034	1%
	1,089,357	-	1,089,357	-	(34,944)	1,054,413	3%
16300 District Court-300th							
Salaries & Benefits	341,707	-	341,707	-	(30,283)	311,424	9%
Operating Expenditures	622,500	-	622,500	-	(9,125)	613,375	1%
Transfers	450,000	-	450,000	-	-	450,000	0%
	1,414,207	-	1,414,207	-	(39,408)	1,374,799	3%
16412 District Court-412th							
Salaries & Benefits	339,714	-	339,714	-	(30,116)	309,598	9%
Operating Expenditures	980,000	-	980,000	-	(76,785)	903,215	8%
	1,319,714	-	1,319,714	-	(106,901)	1,212,813	8%
16461 District Court-461st							
Salaries & Benefits	324,873	-	324,873	-	(28,755)	296,118	9%
Operating Expenditures	470,000	-	470,000	-	(42,328)	427,672	9%
	794,873	-	794,873	-	(71,083)	723,790	9%
17000 District Clerk							
Salaries & Benefits	3,530,078	-	3,530,078	-	(309,737)	3,220,341	9%
Operating Expenditures	62,185	-	62,185	(18,629)	(898)	42,658	31%
	3,592,263	-	3,592,263	(18,629)	(310,635)	3,262,999	9%
18110 Justice of the Peace 1,1							
Salaries & Benefits	696,767	-	696,767	-	(58,193)	638,574	8%
Operating Expenditures	12,583	-	12,583	(5,021)	(1,800)	5,762	54%
	709,350	-	709,350	(5,021)	(59,993)	644,335	9%
18120 Justice of the Peace 1,2							
Salaries & Benefits	650,756	-	650,756	-	(58,572)	592,184	9%
Operating Expenditures	147,175	-	147,175	(72,959)	(6,531)	67,685	54%
	797,931	-	797,931	(72,959)	(65,103)	659,869	17%
18210 Justice of the Peace 2,1							
Salaries & Benefits	640,936	-	640,936	-	(57,683)	583,253	9%
Operating Expenditures	10,145	-	10,145	(1,194)	(956)	7,995	21%
	651,081	-	651,081	(1,194)	(58,639)	591,248	9%
18220 Justice of the Peace 2,2							
Salaries & Benefits	657,883	-	657,883	-	(58,914)	598,969	9%



Budget to Actuals for Year 2026

10/1/2025 thru 10/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	9,275	-	9,275	(3,500)	-	5,775	38%
	667,158	-	667,158	(3,500)	(58,914)	604,744	9%
18310 Justice of the Peace 3,1							
Salaries & Benefits	575,415	-	575,415	-	(45,820)	529,595	8%
Operating Expenditures	118,220	-	118,220	(34,483)	(1,850)	81,887	31%
	693,635	-	693,635	(34,483)	(47,670)	611,482	12%
18320 Justice of the Peace 3,2							
Salaries & Benefits	550,677	-	550,677	-	(48,550)	502,127	9%
Operating Expenditures	9,400	-	9,400	-	(800)	8,600	9%
	560,077	-	560,077	-	(49,350)	510,727	9%
18410 Justice of the Peace 4,1							
Salaries & Benefits	654,136	-	654,136	-	(56,584)	597,552	9%
Operating Expenditures	10,550	-	10,550	(3,741)	(1,826)	4,983	53%
	664,686	-	664,686	(3,741)	(58,410)	602,535	9%
18420 Justice of the Peace 4,2							
Salaries & Benefits	742,854	-	742,854	-	(62,454)	680,400	8%
Operating Expenditures	25,085	-	25,085	(8,438)	(3,348)	13,299	47%
	767,939	-	767,939	(8,438)	(65,802)	693,699	10%
19000 Judicial Miscellaneous							
Salaries & Benefits	504,710	-	504,710	-	(38,600)	466,110	8%
Operating Expenditures	1,824,750	-	1,824,750	(529,929)	(89,493)	1,205,328	34%
Transfers	40,000	-	40,000	-	-	40,000	0%
	2,369,460	-	2,369,460	(529,929)	(128,094)	1,711,438	28%
19100 Indigent Defense							
Salaries & Benefits	268,139	-	268,139	-	(24,094)	244,045	9%
Operating Expenditures	4,971	-	4,971	-	-	4,971	0%
	273,110	-	273,110	-	(24,094)	249,016	9%
19200 Bail Bond Board							
Salaries & Benefits	161,787	-	161,787	-	(14,461)	147,326	9%
Operating Expenditures	3,050	-	3,050	(230)	-	2,820	8%
	164,837	-	164,837	(230)	(14,461)	150,147	9%
19300 District Attorney							
Salaries & Benefits	12,434,461	-	12,434,461	-	(1,084,989)	11,349,472	9%
Operating Expenditures	200,691	-	200,691	(94,330)	(5,564)	100,797	50%
Capital	165,000	-	165,000	(112,600)	-	52,400	68%
Transfers	478,000	-	478,000	-	-	478,000	0%
	13,278,152	-	13,278,152	(206,930)	(1,090,553)	11,980,669	10%
19900 Law Library							
Transfers	70,000	-	70,000	-	-	70,000	0%
	70,000	-	70,000	-	-	70,000	0%
20100 County Auditor							
Salaries & Benefits	2,392,710	-	2,392,710	-	(212,906)	2,179,804	9%
Operating Expenditures	20,000	-	20,000	(1,017)	(4,467)	14,517	27%
	2,412,710	-	2,412,710	(1,017)	(217,373)	2,194,320	9%
20200 Purchasing							
Salaries & Benefits	902,255	-	902,255	-	(78,419)	823,836	9%
Operating Expenditures	30,849	-	30,849	(14,715)	(337)	15,798	49%
	933,104	-	933,104	(14,715)	(78,756)	839,634	10%
20300 County Treasurer							
Salaries & Benefits	450,538	-	450,538	-	(40,316)	410,222	9%



Budget to Actuals for Year 2026

10/1/2025 thru 10/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	72,850	-	72,850	(53,700)	(3,300)	15,850	78%
	523,388	-	523,388	(53,700)	(43,616)	426,072	19%
20400 Human Resources							
Salaries & Benefits	1,136,915	-	1,136,915	-	(95,420)	1,041,495	8%
Operating Expenditures	179,615	-	179,615	(106,667)	(2,311)	70,637	61%
	1,316,530	-	1,316,530	(106,667)	(97,731)	1,112,132	16%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,711,613	-	4,711,613	-	(405,818)	4,305,795	9%
Operating Expenditures	199,268	-	199,268	(81,607)	(20,530)	97,131	51%
	4,910,881	-	4,910,881	(81,607)	(426,348)	4,402,926	10%
22000 Information Systems							
Salaries & Benefits	4,091,858	-	4,091,858	-	(359,138)	3,732,720	9%
Operating Expenditures	9,489,145	-	9,489,145	(667,676)	(822,136)	7,999,334	16%
Debt Services	347,000	-	347,000	-	-	347,000	0%
Capital	280,200	-	280,200	-	-	280,200	0%
Transfers	30,000	-	30,000	-	-	30,000	0%
	14,238,203	-	14,238,203	(667,676)	(1,181,274)	12,389,254	13%
23000 Appraisal District Assessment							
Operating Expenditures	1,443,899	-	1,443,899	-	(290,162)	1,153,737	20%
	1,443,899	-	1,443,899	-	(290,162)	1,153,737	20%
24000 Elections							
Salaries & Benefits	1,002,508	-	1,002,508	-	(56,891)	945,617	6%
Operating Expenditures	659,750	-	659,750	(18,272)	(1,104)	640,374	3%
Capital	95,900	-	95,900	-	-	95,900	0%
Transfers	-	-	-	-	-	-	0%
	1,758,158	-	1,758,158	(18,272)	(57,994)	1,681,891	4%
25000 Facilities Management							
Salaries & Benefits	2,586,465	-	2,586,465	-	(215,642)	2,370,823	8%
Operating Expenditures	4,699,400	-	4,699,400	(1,515,905)	(30,142)	3,153,353	33%
Capital	525,000	-	525,000	(136,299)	(30,662)	358,039	32%
	7,810,865	-	7,810,865	(1,652,204)	(276,446)	5,882,215	25%
26000 Property Insurance							
Operating Expenditures	2,450,000	-	2,450,000	-	-	2,450,000	0%
	2,450,000	-	2,450,000	-	-	2,450,000	0%
30000 County Sheriff							
Salaries & Benefits	26,615,476	(112,950)	26,502,526	-	(2,571,629)	23,930,897	10%
Operating Expenditures	4,391,061	-	4,391,061	(755,839)	(111,486)	3,523,735	20%
Capital	1,753,000	-	1,753,000	(1,121,328)	(513,856)	117,816	93%
Transfers	150,000	-	150,000	-	-	150,000	0%
	32,909,537	(112,950)	32,796,587	(1,877,167)	(3,196,972)	27,722,448	15%
30100 Animal Control							
Salaries & Benefits	675,584	-	675,584	-	(52,393)	623,191	8%
Operating Expenditures	102,700	-	102,700	(26,327)	(1,710)	74,663	27%
Capital	52,000	-	52,000	(44,070)	-	7,930	85%
	830,284	-	830,284	(70,397)	(54,102)	705,784	15%
30200 Crime Lab							
Salaries & Benefits	864,889	-	864,889	-	(74,478)	790,411	9%
Operating Expenditures	276,200	-	276,200	(39,834)	(29,914)	206,452	25%
Capital	59,000	-	59,000	-	-	59,000	0%
	1,200,089	-	1,200,089	(39,834)	(104,392)	1,055,862	12%



Budget to Actuals for Year 2026

10/1/2025 thru 10/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
30351 Drone Team							
Operating Expenditures	15,000	-	15,000	-	-	15,000	0%
	15,000	-	15,000	-	-	15,000	0%
30352 Marine Team							
Operating Expenditures	15,000	-	15,000	-	-	15,000	0%
	15,000	-	15,000	-	-	15,000	0%
30353 Dive Team							
Operating Expenditures	15,000	-	15,000	-	-	15,000	0%
	15,000	-	15,000	-	-	15,000	0%
30354 Honor Guard							
Operating Expenditures	7,500	-	7,500	-	-	7,500	0%
	7,500	-	7,500	-	-	7,500	0%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	249,069	-	249,069	-	(22,441)	226,628	9%
Operating Expenditures	250	-	250	-	-	250	0%
	249,319	-	249,319	-	(22,441)	226,878	9%
32100 Constable-Precinct 1							
Salaries & Benefits	1,534,270	-	1,534,270	-	(137,760)	1,396,510	9%
Operating Expenditures	393,249	-	393,249	(58,214)	(3,111)	331,923	16%
Capital	115,333	-	115,333	(56,978)	(57,968)	387	100%
	2,042,852	-	2,042,852	(115,192)	(198,839)	1,728,821	15%
32200 Constable-Precinct 2							
Salaries & Benefits	1,151,660	-	1,151,660	-	(98,838)	1,052,822	9%
Operating Expenditures	198,944	-	198,944	(26,463)	(7,846)	164,635	17%
Capital	53,800	-	53,800	-	-	53,800	0%
	1,404,404	-	1,404,404	(26,463)	(106,684)	1,271,257	9%
32300 Constable-Precinct 3							
Salaries & Benefits	1,262,541	-	1,262,541	-	(120,613)	1,141,928	10%
Operating Expenditures	201,912	-	201,912	(39,511)	(9,617)	152,785	24%
	1,464,453	-	1,464,453	(39,511)	(130,230)	1,294,713	12%
32400 Constable-Precinct 4							
Salaries & Benefits	2,163,322	-	2,163,322	-	(204,575)	1,958,747	9%
Operating Expenditures	223,197	-	223,197	(91,879)	(7,688)	123,630	45%
Capital	112,000	-	112,000	(166,030)	-	(54,030)	148%
	2,498,519	-	2,498,519	(257,909)	(212,263)	2,028,347	19%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	70,394	-	70,394	-	(3,855)	66,539	5%
Operating Expenditures	67,590	-	67,590	(10,124)	(286)	57,180	15%
	137,984	-	137,984	(10,124)	(4,141)	123,719	10%
34000 Ambulance EMS							
Operating Expenditures	96,000	-	96,000	-	-	96,000	0%
	96,000	-	96,000	-	-	96,000	0%
34100 Fire Protection							
Salaries & Benefits	71,542	-	71,542	-	(6,647)	64,895	9%
Operating Expenditures	546,799	-	546,799	-	(525,000)	21,799	96%
	618,341	-	618,341	-	(531,647)	86,694	86%
35000 Detention Center							
Salaries & Benefits	17,384,872	29,750	17,414,622	-	(1,589,570)	15,825,052	9%
Operating Expenditures	9,355,350	-	9,355,350	(3,340,765)	(770,138)	5,244,447	44%



Budget to Actuals for Year 2026

10/1/2025 thru 10/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Capital	58,000	-	58,000	(47,404)	-	10,596	82%
	26,798,222	29,750	26,827,972	(3,388,169)	(2,359,708)	21,080,096	21%
36000 Juvenile Probation							
Salaries & Benefits	9,112,819	-	9,112,819	-	(766,067)	8,346,752	8%
Operating Expenditures	1,607,150	-	1,607,150	(709,465)	(165,163)	732,522	54%
Capital	40,815	-	40,815	-	-	40,815	0%
Transfers	610,000	-	610,000	-	-	610,000	0%
	11,370,784	-	11,370,784	(709,465)	(931,229)	9,730,089	14%
40000 Adult Probation							
Operating Expenditures	890,890	-	890,890	(15,202)	(641)	875,046	2%
Transfers	92,000	-	92,000	-	-	92,000	0%
	982,890	-	982,890	(15,202)	(641)	967,046	2%
45000 Health							
Salaries & Benefits	1,440,163	-	1,440,163	-	(119,796)	1,320,367	8%
Operating Expenditures	66,226	3,000	69,226	(43,959)	(8,766)	16,500	76%
Transfers	10,000	-	10,000	-	-	10,000	0%
	1,516,389	3,000	1,519,389	(43,959)	(128,562)	1,346,867	11%
45200 Indigent Health Care							
Salaries & Benefits	206,474	-	206,474	-	(19,403)	187,071	9%
Operating Expenditures	2,073,175	-	2,073,175	(170,628)	(17,674)	1,884,873	9%
	2,279,649	-	2,279,649	(170,628)	(37,077)	2,071,944	9%
45300 Water Lab							
Salaries & Benefits	251,542	-	251,542	-	(18,680)	232,862	7%
Operating Expenditures	65,100	-	65,100	(10,829)	(4,401)	49,870	23%
	316,642	-	316,642	(10,829)	(23,081)	282,732	11%
46000 Children Protective Services							
Operating Expenditures	95,600	-	95,600	(36,413)	(1,139)	58,048	39%
Transfers	45,000	-	45,000	-	-	45,000	0%
	140,600	-	140,600	(36,413)	(1,139)	103,048	27%
47000 Environmental Health							
Salaries & Benefits	1,517,248	-	1,517,248	-	(132,923)	1,384,325	9%
Operating Expenditures	82,095	-	82,095	(11,658)	(596)	69,840	15%
Transfers	120,000	-	120,000	-	-	120,000	0%
	1,719,343	-	1,719,343	(11,658)	(133,520)	1,574,165	8%
49000 County Welfare							
Salaries & Benefits	63,384	-	63,384	-	(7,482)	55,902	12%
Operating Expenditures	11,900	-	11,900	(1,000)	(39)	10,861	9%
	75,284	-	75,284	(1,000)	(7,521)	66,763	11%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	(67,200)	201,600	25%
	268,800	-	268,800	-	(67,200)	201,600	25%
51000 Actions							
Operating Expenditures	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
52000 Helpline							
Operating Expenditures	20,000	-	20,000	-	(20,000)	-	100%
	20,000	-	20,000	-	(20,000)	-	100%
53000 Marine Protection Service							
Operating Expenditures	12,000	-	12,000	-	(12,000)	-	100%
	12,000	-	12,000	-	(12,000)	-	100%



Budget to Actuals for Year 2026

10/1/2025 thru 10/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
55000 Library Administration							
Salaries & Benefits	7,477,702	-	7,477,702	-	(650,405)	6,827,297	9%
Operating Expenditures	1,551,600	15,000	1,566,600	(729,224)	(70,141)	767,236	51%
	9,029,302	15,000	9,044,302	(729,224)	(720,546)	7,594,533	16%
56000 Parks							
Salaries & Benefits	4,182,570	-	4,182,570	-	(366,290)	3,816,280	9%
Operating Expenditures	866,150	-	866,150	(434,829)	(16,554)	414,768	52%
Capital	1,237,775	-	1,237,775	(170,007)	-	1,067,768	14%
Transfers	1,133,218	-	1,133,218	-	-	1,133,218	0%
	7,419,713	-	7,419,713	(604,835)	(382,843)	6,432,034	13%
57000 Fairgrounds							
Salaries & Benefits	80,677	-	80,677	-	(7,110)	73,567	9%
Operating Expenditures	320,128	-	320,128	(36,648)	(11,763)	271,717	15%
Capital	158,550	-	158,550	(29,774)	-	128,776	19%
	559,355	-	559,355	(66,423)	(18,872)	474,060	15%
58000 Museum							
Salaries & Benefits	683,301	-	683,301	-	(57,128)	626,173	8%
Operating Expenditures	53,772	-	53,772	(36,396)	(257)	17,119	68%
Capital	197,114	-	197,114	-	-	197,114	0%
	934,187	-	934,187	(36,396)	(57,385)	840,405	10%
60000 Agriculture Extension							
Salaries & Benefits	584,145	-	584,145	-	(48,578)	535,567	8%
Operating Expenditures	41,725	-	41,725	(5,876)	(1,904)	33,945	19%
	625,870	-	625,870	(5,876)	(50,482)	569,512	9%
65000 Flood Plain Administrator							
Salaries & Benefits	325,263	-	325,263	-	(29,089)	296,174	9%
Operating Expenditures	9,017	-	9,017	(775)	(2,880)	5,361	41%
	334,280	-	334,280	(775)	(31,969)	301,535	10%
Total Fund: 10000	197,429,192	(65,200)	197,363,992	(11,802,697)	(15,781,957)	169,779,339	14%
Fund: 10100-General Fund - Construction							
56000 Parks							
Capital	-	-	-	3,080	(3,080)	-	0%
	-	-	-	3,080	(3,080)	-	0%
Total Fund: 10100	-	-	-	3,080	(3,080)	-	0%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	2,000	-	2,000	-	-	2,000	0%
	2,000	-	2,000	-	-	2,000	0%
Total Fund: 10200	2,000	-	2,000	-	-	2,000	0%
Fund: 10340-Constable 4 Marine Team							
32400 Constable-Precinct 4							
Capital	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
Total Fund: 10340	-	-	-	-	-	-	0%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	20,000	-	20,000	9,482	(9,880)	19,602	2%
	20,000	-	20,000	9,482	(9,880)	19,602	2%



Budget to Actuals for Year 2026

10/1/2025 thru 10/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Total Fund: 10350	20,000	-	20,000	9,482	(9,880)	19,602	2%
Fund: 10351-Sheriff Drone Team							
30000 County Sheriff							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
Total Fund: 10351	-	-	-	-	-	-	0%
Fund: 10352-Sheriff Marine Team							
30000 County Sheriff							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
Total Fund: 10352	-	-	-	-	-	-	0%
Fund: 10353-Sheriff Dive Team							
30000 County Sheriff							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
Total Fund: 10353	-	-	-	-	-	-	0%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	219,866	-	219,866	-	(18,477)	201,389	8%
	219,866	-	219,866	-	(18,477)	201,389	8%
Total Fund: 10400	219,866	-	219,866	-	(18,477)	201,389	8%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	1,000	-	1,000	-	-	1,000	0%
	1,000	-	1,000	-	-	1,000	0%
Total Fund: 10600	1,000	-	1,000	-	-	1,000	0%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	2,000	-	2,000	(1,000)	-	1,000	50%
	2,000	-	2,000	(1,000)	-	1,000	50%
Total Fund: 10700	2,000	-	2,000	(1,000)	-	1,000	50%
Fund: 10710-Parks SFA Special Projects							
56020 Parks-SFA Munson Historical							
Operating Expenditures	1,000	-	1,000	-	-	1,000	0%
	1,000	-	1,000	-	-	1,000	0%
Total Fund: 10710	1,000	-	1,000	-	-	1,000	0%
Fund: 10850-CPS-Donations							
46000 Children Protective Services							
Operating Expenditures	20,900	-	20,900	-	-	20,900	0%
	20,900	-	20,900	-	-	20,900	0%
Total Fund: 10850	20,900	-	20,900	-	-	20,900	0%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	15,000	-	15,000	(1,473)	(834)	12,693	15%
	15,000	-	15,000	(1,473)	(834)	12,693	15%



Budget to Actuals for Year 2026

10/1/2025 thru 10/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
71000 RB South Service Center							
Salaries & Benefits	3,781,438	(168,000)	3,613,438	-	(309,744)	3,303,694	9%
Operating Expenditures	1,471,250	100,000	1,571,250	(709,620)	(44,654)	816,976	48%
Capital	788,966	-	788,966	(777,985)	-	10,981	99%
	6,041,654	(68,000)	5,973,654	(1,487,605)	(354,397)	4,131,651	31%
72000 RB Central Service Center							
Salaries & Benefits	3,735,698	(438,000)	3,297,698	-	(292,424)	3,005,274	9%
Operating Expenditures	1,455,000	323,000	1,778,000	(763,941)	(2,480)	1,011,580	43%
Capital	800,000	-	800,000	(790,574)	-	9,426	99%
	5,990,698	(115,000)	5,875,698	(1,554,515)	(294,904)	4,026,279	31%
73000 RB North Service Center							
Salaries & Benefits	3,660,236	(195,000)	3,465,236	-	(318,149)	3,147,087	9%
Operating Expenditures	1,526,092	75,000	1,601,092	(460,064)	(131,399)	1,009,629	37%
Capital	733,908	-	733,908	-	-	733,908	0%
	5,920,236	(120,000)	5,800,236	(460,064)	(449,548)	4,890,625	16%
74000 RB West Service Center							
Salaries & Benefits	3,879,411	(390,000)	3,489,411	-	(266,889)	3,222,522	8%
Operating Expenditures	1,460,000	200,000	1,660,000	(707,027)	(65,360)	887,613	47%
Capital	800,472	-	800,472	(778,225)	-	22,247	97%
	6,139,883	(190,000)	5,949,883	(1,485,252)	(332,249)	4,132,382	31%
75000 Engineer's Office							
Salaries & Benefits	2,457,144	-	2,457,144	-	(207,796)	2,249,348	8%
Operating Expenditures	784,000	1,264,434	2,048,434	(457,076)	(7,340)	1,584,018	23%
Capital	267,000	37,566	304,566	(153,616)	-	150,950	50%
Transfers	2,542,189	-	2,542,189	-	-	2,542,189	0%
	6,050,333	1,302,000	7,352,333	(610,692)	(215,136)	6,526,505	11%
Total Fund: 20000	30,157,804	809,000	30,966,804	(5,599,600)	(1,647,068)	23,720,135	23%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	168,000	168,000	-	(15,481)	152,519	9%
Operating Expenditures	2,000,000	-	2,000,000	(95,520)	-	1,904,480	5%
	2,000,000	168,000	2,168,000	(95,520)	(15,481)	2,056,999	5%
72000 RB Central Service Center							
Salaries & Benefits	-	438,000	438,000	-	-	438,000	0%
Operating Expenditures	2,000,000	-	2,000,000	-	-	2,000,000	0%
	2,000,000	438,000	2,438,000	-	-	2,438,000	0%
73000 RB North Service Center							
Salaries & Benefits	-	195,000	195,000	-	(146)	194,854	0%
Operating Expenditures	2,000,000	-	2,000,000	-	-	2,000,000	0%
	2,000,000	195,000	2,195,000	-	(146)	2,194,854	0%
74000 RB West Service Center							
Salaries & Benefits	-	390,000	390,000	-	(52,295)	337,705	13%
Operating Expenditures	2,000,000	-	2,000,000	(355,274)	(53,323)	1,591,403	20%
	2,000,000	390,000	2,390,000	(355,274)	(105,618)	1,929,108	19%
75000 Engineer's Office							
Operating Expenditures	750,000	-	750,000	-	-	750,000	0%
Capital	7,591,000	(2,000,000)	5,591,000	-	-	5,591,000	0%
	8,341,000	(2,000,000)	6,341,000	-	-	6,341,000	0%
Total Fund: 20500	16,341,000	(809,000)	15,532,000	(450,794)	(121,244)	14,959,961	4%
Fund: 39800-Law Library							



Budget to Actuals for Year 2026

10/1/2025 thru 10/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
19900 Law Library							
Salaries & Benefits	90,718	-	90,718	-	(8,153)	82,565	9%
Operating Expenditures	325,550	-	325,550	(66,000)	-	259,550	20%
	416,268	-	416,268	(66,000)	(8,153)	342,115	18%
22000 Information Systems							
Operating Expenditures	6,000	-	6,000	(5,500)	(500)	-	100%
	6,000	-	6,000	(5,500)	(500)	-	100%
Total Fund: 39800	422,268	-	422,268	(71,500)	(8,653)	342,115	19%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	2,000	-	2,000	(4,095)	(459)	(2,554)	228%
	2,000	-	2,000	(4,095)	(459)	(2,554)	228%
49900 Mosquito Control							
Salaries & Benefits	1,449,123	-	1,449,123	-	(113,115)	1,336,008	8%
Operating Expenditures	1,510,150	-	1,510,150	(74,231)	(285,632)	1,150,288	24%
Capital	85,705	-	85,705	(77,460)	-	8,245	90%
	3,044,978	-	3,044,978	(151,691)	(398,747)	2,494,541	18%
Total Fund: 39900	3,046,978	-	3,046,978	(155,786)	(399,206)	2,491,986	18%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	37,600	-	37,600	-	(364)	37,236	1%
	37,600	-	37,600	-	(364)	37,236	1%
90000 Airport							
Salaries & Benefits	1,273,348	-	1,273,348	-	(115,238)	1,158,110	9%
Operating Expenditures	2,285,105	-	2,285,105	(342,548)	(107,738)	1,834,819	20%
Capital	1,445,005	-	1,445,005	-	-	1,445,005	0%
Transfers	41,000	-	41,000	-	-	41,000	0%
	5,044,458	-	5,044,458	(342,548)	(222,976)	4,478,933	11%
Total Fund: 60500	5,082,058	-	5,082,058	(342,548)	(223,340)	4,516,170	11%
Report Total	252,746,066	(65,200)	252,680,866	(18,411,364)	(18,212,905)	216,056,597	14%



Balance Sheet for Year 2026

as of 10/31/2025

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
Assets					
Cash in Bank	9,863,470	(2,807,110)	12,875	(136,192)	12,123
Cash on Hand	50				
Investments	(10,646,619)	129,923	481	1,579	
Accounts Receivable	(4,548,551)	(45,907)			22,831
Inventory				(30,423)	
Prepaid	(60,247)	(15,358)	(10)	(465)	(430)
Non-current Assets	198				
	(5,391,698)	(2,738,453)	13,347	(165,502)	34,524
Liabilities					
Accounts Payable - Other	1,545,919	1,447,948	814	(209,093)	68,438
AP-State of Texas Court Costs	393,372				
AP-State of Texas Other Liab	798				
AP-Governmental Entities	982				
AP-Payroll Liabilities	(1,774,672)	(191,993)	(1,180)	(15,958)	(14,583)
AP Due to Others	(258,339)				
Tax Office Liabilities	(8,796,199)				
Due to Agency Groups	589				
	(8,887,551)	1,255,955	(366)	(225,051)	53,855



Statement of Changes in Fund Balance

as of 10/31/2025

Fund	Unaudited Fund Balance	Month Ending Oct 31, 2025			10/31/2025
		Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	53,988,336	1,467,735	(15,727,288)	-	39,728,783
Fund 10100-General Fund - Construction	(97,658)	-	(3,080)	-	(100,738)
Fund 10200-Juv Prob Fees	7,841	-	-	-	7,841
Fund 10300-Unclaimed Juvenile Restitution	11,595	797	-	-	12,392
Fund 10340-Constable 4 Marine Team	55,029	-	-	-	55,029
Fund 10350-Sheriff Special Response Team	6,140	-	(9,880)	-	(3,740)
Fund 10351-Sheriff Drone Team	(13,620)	-	-	-	(13,620)
Fund 10352-Sheriff Marine Team	(10,002)	-	-	-	(10,002)
Fund 10353-Sheriff Dive Team	(9,953)	-	-	-	(9,953)
Fund 10400-Env Health-Retail Food Permits	(67,945)	8,510	(18,477)	-	(77,912)
Fund 10500-District Clerk Contingency	882,455	1,110	-	-	883,565
Fund 10600-Fire Training Field	13,903	-	-	-	13,903
Fund 10700-Parks Special Events	27,253	125	-	-	27,378
Fund 10710-Parks SFA Special Projects	10,659	178	-	-	10,837
Fund 10850-CPS-Donations	47,007	1,020	-	-	48,027
Total General Fund Group	54,851,040	1,479,476	(15,758,725)	-	40,571,791
Fund 20000-Road and Bridge Non-Construct	47,303,288	290,277	(1,651,530)	-	45,942,035
Fund 20500-Road and Bridge Construction	(9,795,970)	(1)	(121,244)	-	(9,917,215)
Total Road and Bridge Funds	37,507,318	290,276	(1,772,774)	-	36,024,820
Fund 39800-Law Library	10,089	21,634	(8,653)	-	23,070
Fund 39900-Mosquito Control District	1,388,967	8,653	(399,206)	-	998,415
Total Special Revenue Funds	1,399,056	30,287	(407,859)	-	1,021,485
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,280,771	2,449	-	-	1,283,221
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	97,072	4,914	-	-	101,986
Fund 42100-2018 Cert of Oblig-I,S	526,064	1,688	-	-	527,752
Fund 42200-2021 CO-Courthouse Campus I,S	1,553,990	9,891	-	-	1,563,880
Fund 44000-Toll Road-SH288-I&S	(82,630,816)	892	-	548,500	(82,081,424)
Fund 44100-Toll Road-288EXT-I&S	(30,631,452)	-	-	4,400	(30,627,052)
Fund 45000-Road Bonds-Mobility-I,S	2,672,347	11,673	-	-	2,684,020
Total Debt Service Funds	(107,132,025)	31,507	-	552,900	(106,547,618)

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 10/31/2025

Fund 60500-Airport Operating	9,690,310	311,719	(223,340)	-	9,778,690
Total Enterprise Funds	9,690,310	311,719	(223,340)	-	9,778,690
Report Total	(3,684,300)	2,143,265	(18,162,698)	552,900	(19,150,832)

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.



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
Total	26,750.00	1,070,000.00	0.00	1,096,750.00

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
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	78,875.00	2,085,000.00	26,750.00	2,190,625.00

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
Total	1,058,025.00	6,515,000.00	912,575.00	8,485,600.00



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
Total	79,625.00	1,565,000.00	40,500.00	1,685,125.00

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
Total	426,625.00	5,510,000.00	288,875.00	6,225,500.00



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
Total	19,806,600.00	84,980,000.00	18,149,650.00	122,936,250.00



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
Total	1,177,325.00	11,870,000.00	890,350.00	13,937,675.00

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
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	280,700.00	3,375,000.00	213,200.00	3,868,900.00