

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
January 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
January 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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March 11, 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 four months ended January 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 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

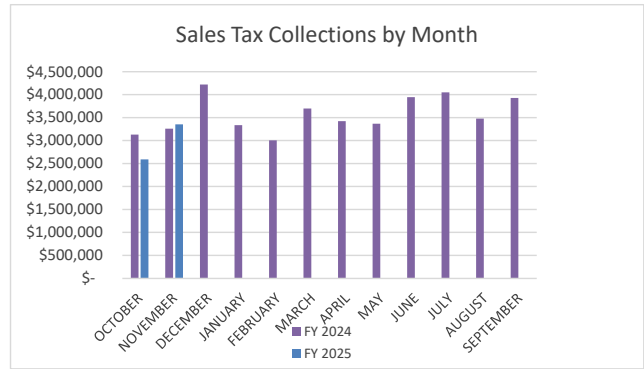
Kaysie Stewart, CPA
Brazoria County Auditor

BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 2025

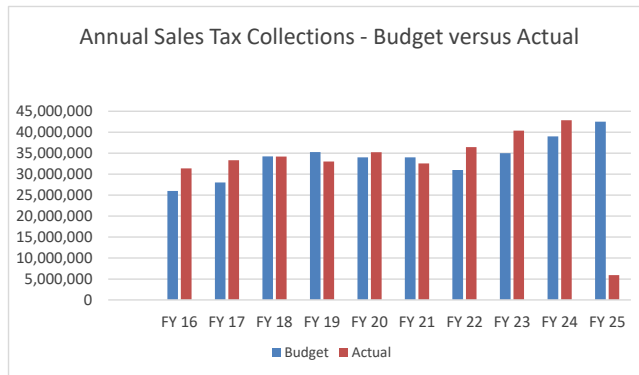
CURRENT SALES TAX COLLECTIONS COMPARISON

	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	\$ (4,222,460)	\$ (4,222,460)	-100.00%
JANUARY	\$ 3,336,617	\$ (3,336,617)	\$ (3,336,617)	-100.00%
FEBRUARY	\$ 3,005,923	\$ (3,005,923)	\$ (3,005,923)	-100.00%
MARCH	\$ 3,699,623	\$ (3,699,623)	\$ (3,699,623)	-100.00%
APRIL	\$ 3,422,540	\$ (3,422,540)	\$ (3,422,540)	-100.00%
MAY	\$ 3,365,688	\$ (3,365,688)	\$ (3,365,688)	-100.00%
JUNE	\$ 3,946,694	\$ (3,946,694)	\$ (3,946,694)	-100.00%
JULY	\$ 4,050,506	\$ (4,050,506)	\$ (4,050,506)	-100.00%
AUGUST	\$ 3,480,157	\$ (3,480,157)	\$ (3,480,157)	-100.00%
SEPTEMBER	\$ 3,929,890	\$ (3,929,890)	\$ (3,929,890)	-100.00%
TOTAL	\$ 42,847,704	\$ 5,943,144	\$ (36,904,560)	-1014.32%



SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

Month Collected/ Month Remitted	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
OCT / DEC	2,173,364	2,370,762	2,761,724	2,688,403	2,903,267	2,470,404	2,675,997	2,918,977	3,129,605	2,590,598
NOV / JAN	2,236,932	2,836,834	2,628,696	2,445,797	2,959,313	2,329,923	2,915,362	3,187,114	3,258,002	3,352,546
DEC / FEB	3,183,078	3,025,724	3,355,280	3,223,811	4,879,325	3,191,485	3,417,308	4,235,575	4,222,460	-
JAN / MAR	2,603,433	2,403,784	2,469,154	2,419,518	2,650,236	2,289,106	2,582,007	3,358,801	3,336,617	-
FEB / APR	2,299,393	2,848,424	2,547,052	2,463,806	2,525,579	2,180,322	2,674,322	2,896,108	3,005,923	-
MAR / MAY	2,864,527	3,217,762	3,215,527	3,070,484	3,165,793	3,066,626	3,446,518	3,784,669	3,699,623	-
APR / JUN	2,689,329	2,606,749	2,813,563	2,559,583	3,284,410	2,830,660	2,936,560	3,004,854	3,422,540	-
MAY / JUL	2,694,989	2,774,951	2,825,395	2,707,673	2,645,958	2,722,243	3,017,869	3,304,495	3,365,688	-
JUN / AUG	3,015,791	3,543,149	3,029,214	2,787,642	3,003,985	2,982,129	3,441,777	4,007,709	3,946,694	-
JUL / SEPT	2,200,027	2,442,438	2,577,899	2,939,101	2,319,781	2,738,182	2,968,517	3,198,125	4,050,506	-
AUG / OCT	2,861,537	2,349,851	3,077,481	2,761,600	2,300,406	2,727,955	3,097,322	3,237,062	3,480,157	-
SEP / NOV	2,561,914	2,891,665	2,894,158	2,952,287	2,592,087	3,024,952	3,277,671	3,255,439	3,929,890	-



SALES TAX BY FISCAL YEAR

	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Budget	26,000,000	28,000,000	34,250,000	35,250,000	34,000,000	34,000,000	31,000,000	35,000,000	39,000,000	42,500,000
Actual	31,384,316	33,312,092	34,195,142	33,019,705	35,230,141	32,553,987	36,451,230	40,388,928	42,847,704	5,943,144



Aggregate Revenue for Year 2025

10/01/2024 thru 01/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	118,515,798	(3,498,234)	115,017,564	73,592,593	(41,424,971)
Other Constitutional Tax	42,500,000	-	42,500,000	5,943,144	(36,556,856)
Penalty and Interest	720,000	-	720,000	113,182	(606,818)
Licenses and Permits	2,315,500	-	2,315,500	698,173	(1,617,327)
Grant Revenue	488,000	-	488,000	44,106	(443,894)
Shared Revenue	641,001	-	641,001	95,345	(545,656)
Fees of Office	6,733,400	-	6,733,400	1,322,111	(5,411,289)
Library Revenue Fees	68,075	-	68,075	22,371	(45,704)
Legislative Fees	967,596	-	967,596	313,166	(654,430)
Other Fees	865,000	-	865,000	170,644	(694,356)
Fines and Forfeitures	2,244,500	-	2,244,500	871,221	(1,373,279)
Investment Income	3,831,786	-	3,831,786	1,505,371	(2,326,415)
Sale of Assets	21,000	-	21,000	-	(21,000)
Miscellaneous Revenue	2,416,470	-	2,416,470	813,686	(1,602,784)
Total Fund: 10000	182,328,126	(3,498,234)	178,829,892	85,505,113	(93,324,779)
Fund: 10200-Juv Prob Fees					
Other Fees	5,500	-	5,500	188	(5,312)
Investment Income	1,200	-	1,200	164	(1,036)
Total Fund: 10200	6,700	-	6,700	351	(6,349)
Fund: 10340-Constable 4 Marine Team					
Investment Income	-	-	-	260	260
Contributions	-	-	-	44,750	44,750
Total Fund: 10340	-	-	-	45,010	45,010
Fund: 10350-Sheriff Special Response Team					
Investment Income	1,000	-	1,000	120	(880)
Transfers	20,000	-	20,000	-	(20,000)
Total Fund: 10350	21,000	-	21,000	120	(20,880)
Fund: 10351-Sheriff Drone Team					
Transfers	15,000	-	15,000	-	(15,000)
Total Fund: 10351	15,000	-	15,000	-	(15,000)
Fund: 10352-Sheriff Marine Team					
Transfers	10,000	-	10,000	-	(10,000)
Total Fund: 10352	10,000	-	10,000	-	(10,000)
Fund: 10353-Sheriff Dive Team					
Transfers	10,000	-	10,000	-	(10,000)
Total Fund: 10353	10,000	-	10,000	-	(10,000)
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	15,500	-	15,500	46,040	30,540
Transfers	120,000	-	120,000	-	(120,000)
Total Fund: 10400	135,500	-	135,500	46,040	(89,460)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	95	95



Aggregate Revenue for Year 2025

10/01/2024 thru 01/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Investment Income	40,000	-	40,000	10,278	(29,722)
Total Fund: 10500	40,000	-	40,000	10,373	(29,627)
Fund: 10600-Fire Training Field					
Investment Income	800	-	800	143	(657)
Total Fund: 10600	800	-	800	143	(657)
Fund: 10700-Parks Special Events					
Investment Income	1,500	-	1,500	266	(1,234)
Contributions	2,000	-	2,000	-	(2,000)
Total Fund: 10700	3,500	-	3,500	266	(3,234)
Fund: 10710-Parks SFA Special Projects					
Other Fees	1,200	-	1,200	180	(1,020)
Investment Income	-	-	-	104	104
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	1,200	-	1,200	284	(916)
Fund: 10850-CPS-Donations					
Investment Income	1,500	-	1,500	392	(1,108)
Contributions	4,000	-	4,000	4,359	359
Total Fund: 10850	5,500	-	5,500	4,751	(749)
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	39,675,463	-	39,675,463	25,350,448	(14,325,015)
Penalty and Interest	264,000	-	264,000	44,414	(219,586)
Grant Revenue	80,000	-	80,000	83,903	3,903
Shared Revenue	2,800,000	-	2,800,000	755,720	(2,044,280)
Fees of Office	18,000	-	18,000	43,006	25,006
Road and Bridge Fees	810,000	-	810,000	212,626	(597,374)
Other Fees	-	-	-	173	173
Investment Income	1,000,000	-	1,000,000	556,910	(443,090)
Miscellaneous Revenue	500,000	-	500,000	662,663	162,663
Total Fund: 20000	45,147,463	-	45,147,463	27,709,863	(17,437,600)
Fund: 20500-Road and Bridge Construction					
Fees of Office	-	-	-	1	1
Total Fund: 20500	-	-	-	1	1
Fund: 39800-Law Library					
Legislative Fees	190,000	-	190,000	64,042	(125,958)
Investment Income	28,000	-	28,000	3,271	(24,729)
Miscellaneous Revenue	10,500	-	10,500	3,190	(7,310)
Transfers	70,000	-	70,000	-	(70,000)
Total Fund: 39800	298,500	-	298,500	70,503	(227,997)



Aggregate Revenue for Year 2025

10/01/2024 thru 01/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 39900-Mosquito Control District					
Tax Revenue	2,757,990	-	2,757,990	1,765,524	(992,466)
Penalty and Interest	13,700	-	13,700	2,352	(11,348)
Fees of Office	-	-	-	-	-
Investment Income	100,000	-	100,000	9,647	(90,353)
Total Fund: 39900	2,871,690	-	2,871,690	1,777,523	(1,094,167)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,125,260	-	1,125,260	719,919	(405,341)
Penalty and Interest	7,000	-	7,000	1,260	(5,740)
Investment Income	55,000	-	55,000	19,593	(35,407)
Total Fund: 41000	1,187,260	-	1,187,260	740,772	(446,488)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,035,397	-	2,035,397	1,302,257	(733,140)
Penalty and Interest	13,000	-	13,000	2,378	(10,622)
Investment Income	10,000	-	10,000	8,216	(1,784)
Total Fund: 42000	2,058,397	-	2,058,397	1,312,852	(745,545)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	672,949	-	672,949	430,902	(242,047)
Penalty and Interest	5,200	-	5,200	962	(4,238)
Investment Income	47,000	-	47,000	7,521	(39,479)
Total Fund: 42100	725,149	-	725,149	439,385	(285,764)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	3,600,667	-	3,600,667	2,305,270	(1,295,397)
Penalty and Interest	16,225	-	16,225	2,718	(13,507)
Investment Income	260,000	-	260,000	35,309	(224,691)
Total Fund: 42200	3,876,892	-	3,876,892	2,343,297	(1,533,595)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	233	233
Penalty and Interest	-	-	-	188	188
Total Fund: 44000	-	-	-	421	421
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	2,554,065	-	2,554,065	1,632,915	(921,150)
Penalty and Interest	24,000	-	24,000	4,139	(19,861)
Investment Income	200,000	-	200,000	50,510	(149,490)
Total Fund: 45000	2,778,065	-	2,778,065	1,687,564	(1,090,501)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,867,411	-	3,867,411	940,207	(2,927,204)
Total Fund: 60500	3,867,411	-	3,867,411	940,207	(2,927,204)
Report Total	245,388,153	(3,498,234)	241,889,919	122,634,836	(119,255,083)



Budget to Actuals for Year 2025

10/1/2024 thru 1/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	838,242	-	838,242	(438,326)	(259,702)	140,215	83%
Operating Expenditures	54,300	-	54,300	(3,367)	(4,236)	46,697	14%
	892,542	-	892,542	(441,693)	(263,938)	186,912	79%
10100 Comm. South Service Center							
Salaries & Benefits	462,051	-	462,051	(238,342)	(156,995)	66,714	86%
Operating Expenditures	11,775	-	11,775	(792)	(3,595)	7,388	37%
	473,826	-	473,826	(239,134)	(160,589)	74,102	84%
10200 Comm. Central Service Center							
Salaries & Benefits	487,858	-	487,858	(223,988)	(158,658)	105,212	78%
Operating Expenditures	8,900	-	8,900	-	(500)	8,400	6%
	496,758	-	496,758	(223,988)	(159,158)	113,612	77%
10300 Comm. North Service Center							
Salaries & Benefits	521,321	-	521,321	(224,600)	(152,090)	144,630	72%
Operating Expenditures	12,471	-	12,471	(2,565)	(3,642)	6,264	50%
	533,792	-	533,792	(227,166)	(155,732)	150,895	72%
10400 Comm. West Service Center							
Salaries & Benefits	513,794	-	513,794	(237,904)	(166,575)	109,315	79%
Operating Expenditures	26,400	-	26,400	(348)	(917)	25,135	5%
	540,194	-	540,194	(238,252)	(167,492)	134,450	75%
12000 County Clerk							
Salaries & Benefits	3,180,005	-	3,180,005	(1,440,221)	(1,001,210)	738,575	77%
Operating Expenditures	51,800	-	51,800	(13,499)	(11,917)	26,384	49%
	3,231,805	-	3,231,805	(1,453,720)	(1,013,127)	764,959	76%
13000 Veteran's Service							
Salaries & Benefits	255,625	-	255,625	(132,148)	(81,385)	42,093	84%
Operating Expenditures	8,550	-	8,550	(686)	(1,405)	6,458	24%
	264,175	-	264,175	(132,834)	(82,790)	48,551	82%
14000 Emergency Management							
Salaries & Benefits	480,256	-	480,256	(285,244)	(159,051)	35,961	93%
Operating Expenditures	55,600	-	55,600	(7,981)	(16,673)	30,946	44%
	535,856	-	535,856	(293,225)	(175,724)	66,908	88%
14900 Non-Departmental							
Salaries & Benefits	-	-	-	-	-	-	0%
Operating Expenditures	9,624,597	(117,150)	9,507,447	(89,924)	(1,259,146)	8,158,376	14%
Capital	5,000	-	5,000	847	(847)	5,000	0%
Transfers	1,600,000	-	1,600,000	-	-	1,600,000	0%
	11,229,597	(117,150)	11,112,447	(89,078)	(1,259,993)	9,763,376	12%
15001 County Court at Law 1							
Salaries & Benefits	485,447	-	485,447	(241,409)	(160,645)	83,393	83%
Operating Expenditures	287,275	-	287,275	(1,799)	(81,982)	203,494	29%
	772,722	-	772,722	(243,208)	(242,627)	286,887	63%
15002 County Court at Law 2							
Salaries & Benefits	490,187	-	490,187	(242,647)	(153,913)	93,627	81%
Operating Expenditures	349,530	-	349,530	(525)	(110,729)	238,276	32%
	839,717	-	839,717	(243,172)	(264,641)	331,903	60%
15003 County Court at Law 3							
Salaries & Benefits	501,707	-	501,707	(266,756)	(165,204)	69,747	86%
Operating Expenditures	308,059	-	308,059	(615)	(103,200)	204,244	34%
	809,766	-	809,766	(267,371)	(268,403)	273,991	66%



Budget to Actuals for Year 2025

10/1/2024 thru 1/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
15004 County Court at Law 4							
Salaries & Benefits	536,677	-	536,677	(266,756)	(174,166)	95,755	82%
Operating Expenditures	365,200	-	365,200	(2,669)	(93,623)	268,908	26%
	901,877	-	901,877	(269,425)	(267,788)	364,663	60%
15900 Probate Court Investigations							
Salaries & Benefits	201,090	-	201,090	(93,518)	(65,277)	42,295	79%
Operating Expenditures	5,044	-	5,044	(600)	(836)	3,608	28%
	206,134	-	206,134	(94,118)	(66,113)	45,903	78%
16000 District Courts							
Salaries & Benefits	909,193	-	909,193	(457,962)	(317,308)	133,922	85%
Operating Expenditures	223,100	-	223,100	(9,007)	(34,042)	180,051	19%
	1,132,293	-	1,132,293	(466,969)	(351,351)	313,974	72%
16023 District Court-23rd							
Salaries & Benefits	24,805	-	24,805	-	-	24,805	0%
	24,805	-	24,805	-	-	24,805	0%
16149 District Court-149th							
Salaries & Benefits	306,577	-	306,577	(150,584)	(99,680)	56,313	82%
Operating Expenditures	636,500	-	636,500	-	(258,022)	378,478	41%
	943,077	-	943,077	(150,584)	(357,702)	434,791	54%
16239 District Court-239th							
Salaries & Benefits	310,025	-	310,025	(150,584)	(100,240)	59,201	81%
Operating Expenditures	755,000	-	755,000	-	(188,626)	566,374	25%
	1,065,025	-	1,065,025	(150,584)	(288,865)	625,576	41%
16300 District Court-300th							
Salaries & Benefits	322,404	-	322,404	(150,584)	(104,614)	67,207	79%
Operating Expenditures	610,000	-	610,000	-	(125,623)	484,377	21%
Transfers	450,000	-	450,000	-	-	450,000	0%
	1,382,404	-	1,382,404	(150,584)	(230,236)	1,001,584	28%
16412 District Court-412th							
Salaries & Benefits	320,350	-	320,350	(150,584)	(103,993)	65,774	79%
Operating Expenditures	1,030,000	-	1,030,000	-	(291,740)	738,260	28%
	1,350,350	-	1,350,350	(150,584)	(395,733)	804,033	40%
16461 District Court-461st							
Salaries & Benefits	305,330	-	305,330	(150,584)	(99,303)	55,443	82%
Operating Expenditures	365,000	-	365,000	-	(141,918)	223,082	39%
	670,330	-	670,330	(150,584)	(241,221)	278,525	58%
17000 District Clerk							
Salaries & Benefits	3,311,231	-	3,311,231	(1,524,226)	(1,020,057)	766,948	77%
Operating Expenditures	82,200	-	82,200	(37,451)	(4,666)	40,084	51%
	3,393,431	-	3,393,431	(1,561,677)	(1,024,723)	807,031	76%
18110 Justice of the Peace 1,1							
Salaries & Benefits	614,670	-	614,670	(280,292)	(182,309)	152,069	75%
Operating Expenditures	23,183	-	23,183	(4,568)	(3,630)	14,985	35%
	637,853	-	637,853	(284,860)	(185,940)	167,054	74%
18120 Justice of the Peace 1,2							
Salaries & Benefits	637,663	-	637,663	(283,140)	(210,522)	144,000	77%
Operating Expenditures	93,500	-	93,500	(43,575)	(23,243)	26,682	71%
	731,163	-	731,163	(326,716)	(233,765)	170,683	77%
18210 Justice of the Peace 2,1							
Salaries & Benefits	606,905	-	606,905	(270,394)	(180,285)	156,226	74%



Budget to Actuals for Year 2025

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	15,440	-	15,440	(1,106)	(3,070)	11,264	27%
	622,345	-	622,345	(271,500)	(183,355)	167,490	73%
18220 Justice of the Peace 2,2							
Salaries & Benefits	614,145	-	614,145	(279,065)	(189,631)	145,449	76%
Operating Expenditures	22,700	-	22,700	(3,617)	(2,635)	16,448	28%
	636,845	-	636,845	(282,683)	(192,265)	161,897	75%
18310 Justice of the Peace 3,1							
Salaries & Benefits	547,118	-	547,118	(249,384)	(158,249)	139,485	75%
Operating Expenditures	17,900	-	17,900	(4,732)	(2,693)	10,475	41%
	565,018	-	565,018	(254,116)	(160,942)	149,960	73%
18320 Justice of the Peace 3,2							
Salaries & Benefits	526,866	-	526,866	(247,257)	(164,530)	115,079	78%
Operating Expenditures	17,900	-	17,900	(4,131)	(2,166)	11,603	35%
	544,766	-	544,766	(251,388)	(166,696)	126,682	77%
18410 Justice of the Peace 4,1							
Salaries & Benefits	612,643	-	612,643	(269,857)	(198,659)	144,127	76%
Operating Expenditures	17,550	-	17,550	(3,924)	(2,221)	11,405	35%
	630,193	-	630,193	(273,781)	(200,880)	155,532	75%
18420 Justice of the Peace 4,2							
Salaries & Benefits	703,564	-	703,564	(309,325)	(228,022)	166,217	76%
Operating Expenditures	51,450	-	51,450	(16,385)	(8,764)	26,301	49%
	755,014	-	755,014	(325,710)	(236,785)	192,518	75%
19000 Judicial Miscellaneous							
Salaries & Benefits	432,105	-	432,105	(260,215)	(87,952)	83,937	81%
Operating Expenditures	1,885,750	-	1,885,750	(190,178)	(367,923)	1,327,649	30%
Transfers	250,000	-	250,000	-	(6,336)	243,664	3%
	2,567,855	-	2,567,855	(450,394)	(462,211)	1,655,250	36%
19100 Indigent Defense							
Salaries & Benefits	255,479	-	255,479	(114,669)	(82,872)	57,938	77%
Operating Expenditures	6,671	-	6,671	(4,400)	(816)	1,455	78%
	262,150	-	262,150	(119,069)	(83,688)	59,393	77%
19200 Bail Bond Board							
Salaries & Benefits	148,776	-	148,776	(66,527)	(47,829)	34,420	77%
Operating Expenditures	5,500	-	5,500	-	(904)	4,596	16%
	154,276	-	154,276	(66,527)	(48,733)	39,015	75%
19300 District Attorney							
Salaries & Benefits	10,631,812	(73,634)	10,558,178	(5,306,011)	(3,359,386)	1,892,781	82%
Operating Expenditures	208,700	-	208,700	(71,888)	(54,636)	82,176	61%
Capital	202,268	18,634	220,902	60,169	(60,169)	220,902	0%
Transfers	132,000	-	132,000	-	(6,605)	125,395	5%
	11,174,780	(55,000)	11,119,780	(5,317,730)	(3,480,797)	2,321,254	79%
19900 Law Library							
Transfers	70,000	-	70,000	-	-	70,000	0%
	70,000	-	70,000	-	-	70,000	0%
20100 County Auditor							
Salaries & Benefits	2,315,622	-	2,315,622	(1,102,406)	(742,371)	470,845	80%
Operating Expenditures	19,450	-	19,450	(6,752)	(2,851)	9,848	49%
	2,335,072	-	2,335,072	(1,109,158)	(745,222)	480,693	79%
20200 Purchasing							
Salaries & Benefits	852,133	-	852,133	(402,536)	(275,892)	173,705	80%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	41,100	-	41,100	(7,410)	(8,795)	24,895	39%
	893,233	-	893,233	(409,946)	(284,687)	198,601	78%
20300 County Treasurer							
Salaries & Benefits	421,675	-	421,675	(198,544)	(136,771)	86,360	80%
Operating Expenditures	92,670	-	92,670	(52,537)	(18,844)	21,289	77%
	514,345	-	514,345	(251,081)	(155,615)	107,649	79%
20400 Human Resources							
Salaries & Benefits	1,083,820	-	1,083,820	(553,606)	(333,268)	196,946	82%
Operating Expenditures	117,817	-	117,817	(78,883)	(22,895)	16,039	86%
	1,201,637	-	1,201,637	(632,489)	(356,164)	212,984	82%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,434,945	-	4,434,945	(2,028,106)	(1,358,883)	1,047,956	76%
Operating Expenditures	207,700	-	207,700	(54,793)	(82,466)	70,441	66%
Capital	37,350	-	37,350	(40,350)	-	(3,000)	108%
	4,679,995	-	4,679,995	(2,123,249)	(1,441,349)	1,115,397	76%
22000 Information Systems							
Salaries & Benefits	3,965,218	-	3,965,218	(1,932,255)	(1,267,468)	765,495	81%
Operating Expenditures	7,995,303	(2,000)	7,993,303	(985,425)	(2,612,317)	4,395,561	45%
Debt Services	290,000	-	290,000	-	-	290,000	0%
Capital	436,200	-	436,200	(49,640)	(17,177)	369,384	15%
Transfers	-	-	-	-	(5,839)	(5,839)	0%
	12,686,721	(2,000)	12,684,721	(2,967,320)	(3,902,800)	5,814,601	54%
23000 Appraisal District Assessment							
Operating Expenditures	1,136,080	-	1,136,080	-	(550,367)	585,714	48%
	1,136,080	-	1,136,080	-	(550,367)	585,714	48%
24000 Elections							
Salaries & Benefits	851,063	-	851,063	-	(427,221)	423,842	50%
Operating Expenditures	448,850	-	448,850	(38,598)	(255,545)	154,708	66%
Capital	24,000	-	24,000	-	-	24,000	0%
	1,323,913	-	1,323,913	(38,598)	(682,766)	602,549	54%
25000 Facilities Management							
Salaries & Benefits	2,461,823	-	2,461,823	(1,156,250)	(783,906)	521,667	79%
Operating Expenditures	3,429,400	-	3,429,400	(1,025,424)	(717,723)	1,686,253	51%
Capital	335,000	-	335,000	55,815	(55,815)	335,000	0%
	6,226,223	-	6,226,223	(2,125,858)	(1,557,445)	2,542,920	59%
26000 Property Insurance							
Operating Expenditures	2,600,000	-	2,600,000	-	(31,378)	2,568,622	1%
	2,600,000	-	2,600,000	-	(31,378)	2,568,622	1%
30000 County Sheriff							
Salaries & Benefits	23,040,266	(163,375)	22,876,891	(11,059,011)	(7,660,541)	4,157,339	82%
Operating Expenditures	3,269,000	363,375	3,632,375	(1,087,246)	(785,246)	1,759,883	52%
Capital	1,241,550	(168,000)	1,073,550	(418,567)	(287,141)	367,842	66%
Transfers	55,000	-	55,000	-	(6,942)	48,058	13%
	27,605,816	32,000	27,637,816	(12,564,824)	(8,739,869)	6,333,123	77%
30100 Animal Control							
Salaries & Benefits	592,660	(6,125)	586,535	(260,056)	(198,862)	127,618	78%
Operating Expenditures	87,500	6,125	93,625	(21,178)	(18,788)	53,659	43%
Capital	52,000	-	52,000	-	(6,015)	45,985	12%
	732,160	-	732,160	(281,234)	(223,665)	227,262	69%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
30200 Crime Lab							
Salaries & Benefits	716,055	-	716,055	(422,039)	(249,029)	44,987	94%
Operating Expenditures	315,000	-	315,000	(36,488)	(118,665)	159,847	49%
Capital	25,000	-	25,000	(6,250)	(16,372)	2,378	90%
	1,056,055	-	1,056,055	(464,776)	(384,066)	207,212	80%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	232,533	-	232,533	(138,396)	(75,058)	19,079	92%
Operating Expenditures	1,550	-	1,550	-	-	1,550	0%
	234,083	-	234,083	(138,396)	(75,058)	20,629	91%
32100 Constable-Precinct 1							
Salaries & Benefits	1,166,529	-	1,166,529	(549,252)	(423,593)	193,684	83%
Operating Expenditures	265,539	-	265,539	(78,457)	(49,503)	137,579	48%
Capital	-	-	-	67,083	(67,083)	-	0%
	1,432,068	-	1,432,068	(560,626)	(540,180)	331,262	77%
32200 Constable-Precinct 2							
Salaries & Benefits	1,061,806	-	1,061,806	(508,374)	(335,780)	217,652	80%
Operating Expenditures	233,400	-	233,400	(51,742)	(83,489)	98,169	58%
Capital	-	-	-	(13,716)	-	(13,716)	0%
	1,295,206	-	1,295,206	(573,832)	(419,270)	302,104	77%
32300 Constable-Precinct 3							
Salaries & Benefits	1,126,588	-	1,126,588	(536,374)	(353,017)	237,196	79%
Operating Expenditures	257,800	-	257,800	(49,718)	(50,505)	157,577	39%
Capital	179,700	-	179,700	-	-	179,700	0%
	1,564,088	-	1,564,088	(586,093)	(403,523)	574,473	63%
32400 Constable-Precinct 4							
Salaries & Benefits	1,906,710	-	1,906,710	(860,027)	(633,700)	412,983	78%
Operating Expenditures	228,500	-	228,500	(66,947)	(50,642)	110,911	51%
Capital	51,250	-	51,250	99,560	(151,390)	(580)	101%
	2,186,460	-	2,186,460	(827,414)	(835,732)	523,314	76%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	117,244	-	117,244	-	(26,611)	90,633	23%
Operating Expenditures	66,110	-	66,110	(4,332)	(24,625)	37,153	44%
Capital	-	-	-	54,305	(54,305)	-	0%
	183,354	-	183,354	49,973	(105,540)	127,786	30%
34000 Ambulance EMS							
Operating Expenditures	96,000	-	96,000	-	(96,000)	-	100%
	96,000	-	96,000	-	(96,000)	-	100%
34100 Fire Protection							
Salaries & Benefits	65,468	-	65,468	(28,039)	(21,331)	16,097	75%
Operating Expenditures	558,000	-	558,000	-	(546,799)	11,201	98%
	623,468	-	623,468	(28,039)	(568,130)	27,298	96%
34200 Fire Marshal							
Transfers	310,000	-	310,000	-	-	310,000	0%
	310,000	-	310,000	-	-	310,000	0%
35000 Detention Center							
Salaries & Benefits	15,609,080	(161,250)	15,447,830	(6,720,276)	(5,539,907)	3,187,647	79%
Operating Expenditures	9,540,000	161,250	9,701,250	(1,220,625)	(3,242,165)	5,238,460	46%
Capital	196,000	-	196,000	53,905	(166,294)	83,612	57%
	25,345,080	-	25,345,080	(7,886,995)	(8,948,366)	8,509,719	66%
36000 Juvenile Probation							
Salaries & Benefits	8,671,867	-	8,671,867	(4,248,079)	(2,696,209)	1,727,579	80%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	1,547,201	-	1,547,201	(776,814)	(415,982)	354,405	77%
Capital	50,000	-	50,000	16,700	(16,700)	50,000	0%
Transfers	610,000	-	610,000	-	-	610,000	0%
	10,879,068	-	10,879,068	(5,008,193)	(3,128,891)	2,741,984	75%
40000 Adult Probation							
Operating Expenditures	266,350	117,150	383,500	(24,222)	(160,234)	199,044	48%
Transfers	92,000	-	92,000	-	-	92,000	0%
	358,350	117,150	475,500	(24,222)	(160,234)	291,044	39%
45000 Health							
Salaries & Benefits	599,975	-	599,975	(328,564)	(187,046)	84,364	86%
Operating Expenditures	94,600	2,000	96,600	(28,003)	(18,902)	49,694	49%
Transfers	2,000	-	2,000	-	-	2,000	0%
	696,575	2,000	698,575	(356,568)	(205,948)	136,059	81%
45200 Indigent Health Care							
Salaries & Benefits	200,900	-	200,900	(94,675)	(53,998)	52,227	74%
Operating Expenditures	2,439,605	-	2,439,605	(139,687)	(794,411)	1,505,508	38%
	2,640,505	-	2,640,505	(234,362)	(848,409)	1,557,735	41%
45300 Water Lab							
Salaries & Benefits	232,751	-	232,751	(115,587)	(62,522)	54,642	77%
Operating Expenditures	54,450	-	54,450	(6,485)	(20,330)	27,634	49%
	287,201	-	287,201	(122,072)	(82,852)	82,277	71%
46000 Children Protective Services							
Operating Expenditures	94,400	-	94,400	(22,011)	(11,994)	60,395	36%
Transfers	40,000	-	40,000	-	-	40,000	0%
	134,400	-	134,400	(22,011)	(11,994)	100,395	25%
47000 Environmental Health							
Salaries & Benefits	1,423,159	-	1,423,159	(583,188)	(444,515)	395,456	72%
Operating Expenditures	98,090	-	98,090	10,549	(32,701)	75,938	23%
Transfers	120,000	-	120,000	-	-	120,000	0%
	1,641,249	-	1,641,249	(572,638)	(477,216)	591,394	64%
49000 County Welfare							
Salaries & Benefits	60,688	-	60,688	(35,436)	(28,240)	(2,988)	105%
Operating Expenditures	13,400	-	13,400	(675)	(1,178)	11,547	14%
	74,088	-	74,088	(36,110)	(29,418)	8,560	88%
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%
55000 Library Administration							
Salaries & Benefits	6,973,810	-	6,973,810	(3,319,577)	(2,251,108)	1,403,125	80%
Operating Expenditures	1,699,338	-	1,699,338	(711,008)	(671,541)	316,789	81%
Capital	209,419	-	209,419	-	-	209,419	0%
	8,882,567	-	8,882,567	(4,030,585)	(2,922,649)	1,929,333	78%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
56000 Parks							
Salaries & Benefits	4,013,411	-	4,013,411	(1,987,080)	(1,250,813)	775,518	81%
Operating Expenditures	1,357,050	-	1,357,050	(414,975)	(294,663)	647,411	52%
Capital	630,000	-	630,000	(114,980)	(211,250)	303,770	52%
	6,000,461	-	6,000,461	(2,517,036)	(1,756,726)	1,726,699	71%
57000 Fairgrounds							
Salaries & Benefits	76,930	-	76,930	(42,233)	(25,156)	9,541	88%
Operating Expenditures	285,540	-	285,540	(36,957)	(67,291)	181,292	37%
Capital	775,000	-	775,000	-	-	775,000	0%
	1,137,470	-	1,137,470	(79,190)	(92,447)	965,833	15%
58000 Museum							
Salaries & Benefits	646,493	-	646,493	(310,127)	(189,806)	146,560	77%
Operating Expenditures	26,932	-	26,932	(3,547)	(2,303)	21,082	22%
Capital	325,302	-	325,302	(93,853)	-	231,449	29%
	998,727	-	998,727	(407,527)	(192,108)	399,092	60%
60000 Agriculture Extension							
Salaries & Benefits	524,775	-	524,775	(258,320)	(171,864)	94,591	82%
Operating Expenditures	58,700	-	58,700	(13,764)	(14,366)	30,570	48%
	583,475	-	583,475	(272,084)	(186,231)	125,161	79%
65000 Flood Plain Administrator							
Salaries & Benefits	326,999	-	326,999	(157,477)	(105,082)	64,441	80%
Operating Expenditures	12,400	-	12,400	(3,571)	(653)	8,175	34%
Capital	-	55,000	55,000	(49,895)	-	5,105	91%
	339,399	55,000	394,399	(210,943)	(105,735)	77,721	80%
Total Fund: 10000	182,328,126	32,000	182,360,126	(62,875,915)	(54,491,252)	64,992,960	64%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	9,300	-	9,300	(579)	(862)	7,859	15%
	9,300	-	9,300	(579)	(862)	7,859	15%
Total Fund: 10200	9,300	-	9,300	(579)	(862)	7,859	15%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	20,000	-	20,000	-	(834)	19,166	4%
	20,000	-	20,000	-	(834)	19,166	4%
Total Fund: 10350	20,000	-	20,000	-	(834)	19,166	4%
Fund: 10351-Sheriff Drone Team							
30000 County Sheriff							
Operating Expenditures	15,000	-	15,000	(831)	(5,701)	8,468	44%
	15,000	-	15,000	(831)	(5,701)	8,468	44%
Total Fund: 10351	15,000	-	15,000	(831)	(5,701)	8,468	44%
Fund: 10352-Sheriff Marine Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	-	-	10,000	0%
	10,000	-	10,000	-	-	10,000	0%
Total Fund: 10352	10,000	-	10,000	-	-	10,000	0%
Fund: 10353-Sheriff Dive Team							



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	(487)	(2,085)	7,428	26%
	10,000	-	10,000	(487)	(2,085)	7,428	26%
Total Fund: 10353	10,000	-	10,000	(487)	(2,085)	7,428	26%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	219,439	-	219,439	(89,217)	(69,499)	60,723	72%
	219,439	-	219,439	(89,217)	(69,499)	60,723	72%
Total Fund: 10400	219,439	-	219,439	(89,217)	(69,499)	60,723	72%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	(191)	1,809	10%
	2,000	-	2,000	-	(191)	1,809	10%
Total Fund: 10600	2,000	-	2,000	-	(191)	1,809	10%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	2,000	-	2,000	(607)	(393)	1,000	50%
	2,000	-	2,000	(607)	(393)	1,000	50%
Total Fund: 10700	2,000	-	2,000	(607)	(393)	1,000	50%
Fund: 10710-Parks SFA Special Projects							
56020 Parks-SFA Munson Historical							
Operating Expenditures	1,000	-	1,000	-	-	1,000	0%
	1,000	-	1,000	-	-	1,000	0%
Total Fund: 10710	1,000	-	1,000	-	-	1,000	0%
Fund: 10850-CPS-Donations							
46000 Children Protective Services							
Operating Expenditures	23,600	-	23,600	(1,726)	(1,897)	19,977	15%
	23,600	-	23,600	(1,726)	(1,897)	19,977	15%
Total Fund: 10850	23,600	-	23,600	(1,726)	(1,897)	19,977	15%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	10,000	-	10,000	(262)	(1,420)	8,318	17%
	10,000	-	10,000	(262)	(1,420)	8,318	17%
71000 RB South Service Center							
Salaries & Benefits	3,719,227	(193,000)	3,526,227	(2,131,699)	(1,093,489)	301,039	91%
Operating Expenditures	2,160,000	100,000	2,260,000	(546,617)	(446,619)	1,266,764	44%
Capital	164,732	-	164,732	33,535	(183,445)	14,822	91%
	6,043,959	(93,000)	5,950,959	(2,644,781)	(1,723,553)	1,582,625	73%
72000 RB Central Service Center							
Salaries & Benefits	3,678,418	(288,000)	3,390,418	(2,122,934)	(1,072,558)	194,926	94%
Operating Expenditures	2,160,000	125,000	2,285,000	(338,599)	(592,519)	1,353,882	41%
Capital	750,000	330,000	1,080,000	(670,144)	(408,691)	1,165	100%
	6,588,418	167,000	6,755,418	(3,131,677)	(2,073,768)	1,549,973	77%
73000 RB North Service Center							
Salaries & Benefits	3,595,365	(33,000)	3,562,365	(2,092,424)	(1,096,336)	373,606	90%



Budget to Actuals for Year 2025

10/1/2024 thru 1/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	2,180,000	100,000	2,280,000	(303,130)	(500,982)	1,475,888	35%
Capital	730,001	-	730,001	(174,099)	(529,342)	26,560	96%
	6,505,366	67,000	6,572,366	(2,569,652)	(2,126,660)	1,876,054	71%
74000 RB West Service Center							
Salaries & Benefits	3,813,972	(331,000)	3,482,972	(2,159,480)	(1,044,141)	279,351	92%
Operating Expenditures	2,160,000	200,000	2,360,000	(581,694)	(306,989)	1,471,316	38%
Capital	750,000	-	750,000	(231,402)	(504,790)	13,808	98%
	6,723,972	(131,000)	6,592,972	(2,972,576)	(1,855,920)	1,764,475	73%
75000 Engineer's Office							
Salaries & Benefits	2,323,311	-	2,323,311	(1,167,870)	(735,872)	419,570	82%
Operating Expenditures	1,392,267	175,000	1,567,267	(171,035)	(152,862)	1,243,370	21%
Capital	50,000	-	50,000	(45,675)	-	4,325	91%
Transfers	2,300,000	-	2,300,000	-	-	2,300,000	0%
	6,065,578	175,000	6,240,578	(1,384,580)	(888,734)	3,967,265	36%
Total Fund: 20000	31,937,293	185,000	32,122,293	(12,703,529)	(8,670,054)	10,748,710	67%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	193,000	193,000	-	(88,999)	104,001	46%
Operating Expenditures	1,750,000	-	1,750,000	(182,031)	(316,031)	1,251,937	28%
	1,750,000	193,000	1,943,000	(182,031)	(405,031)	1,355,938	30%
72000 RB Central Service Center							
Salaries & Benefits	-	288,000	288,000	-	(48,696)	239,304	17%
Operating Expenditures	1,750,000	-	1,750,000	(16,446)	(160,839)	1,572,715	10%
	1,750,000	288,000	2,038,000	(16,446)	(209,535)	1,812,019	11%
73000 RB North Service Center							
Salaries & Benefits	-	33,000	33,000	-	-	33,000	0%
Operating Expenditures	1,750,000	-	1,750,000	-	-	1,750,000	0%
	1,750,000	33,000	1,783,000	-	-	1,783,000	0%
74000 RB West Service Center							
Salaries & Benefits	-	331,000	331,000	-	(115,719)	215,281	35%
Operating Expenditures	1,750,000	-	1,750,000	(158,975)	(268,367)	1,322,658	24%
	1,750,000	331,000	2,081,000	(158,975)	(384,086)	1,537,939	26%
75000 Engineer's Office							
Operating Expenditures	1,250,000	(480,357)	769,643	(115,561)	(112,788)	541,294	30%
Capital	9,375,000	(549,643)	8,825,357	1,289,079	(1,334,679)	8,779,757	1%
	10,625,000	(1,030,000)	9,595,000	1,173,518	(1,447,467)	9,321,051	3%
Total Fund: 20500	17,625,000	(185,000)	17,440,000	816,066	(2,446,118)	15,809,948	9%
Fund: 39800-Law Library							
19900 Law Library							
Salaries & Benefits	88,877	-	88,877	(41,035)	(28,864)	18,978	79%
Operating Expenditures	380,000	-	380,000	(160,495)	(87,333)	132,172	65%
	468,877	-	468,877	(201,530)	(116,197)	151,150	68%
22000 Information Systems							
Operating Expenditures	6,000	-	6,000	(4,000)	(2,467)	(467)	108%
	6,000	-	6,000	(4,000)	(2,467)	(467)	108%
Total Fund: 39800	474,877	-	474,877	(205,530)	(118,664)	150,683	68%
Fund: 39900-Mosquito Control District							



Budget to Actuals for Year 2025

10/1/2024 thru 1/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
22000 Information Systems							
Operating Expenditures	19,450	-	19,450	(3,371)	(2,471)	13,608	30%
	19,450	-	19,450	(3,371)	(2,471)	13,608	30%
49900 Mosquito Control							
Salaries & Benefits	1,428,300	-	1,428,300	(686,992)	(406,267)	335,041	77%
Operating Expenditures	1,550,900	-	1,550,900	(113,473)	(27,215)	1,410,212	9%
Capital	63,000	-	63,000	(17,815)	(36,620)	8,565	86%
	3,042,200	-	3,042,200	(818,281)	(470,101)	1,753,818	42%
Total Fund: 39900	3,061,650	-	3,061,650	(821,652)	(472,572)	1,767,426	42%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	24,600	-	24,600	(10,436)	(7,468)	6,696	73%
	24,600	-	24,600	(10,436)	(7,468)	6,696	73%
90000 Airport							
Salaries & Benefits	1,250,143	-	1,250,143	(579,676)	(407,874)	262,592	79%
Operating Expenditures	2,893,102	-	2,893,102	(191,572)	(614,338)	2,087,191	28%
Capital	1,602,500	-	1,602,500	-	-	1,602,500	0%
Transfers	1,711,000	-	1,711,000	-	(3,858)	1,707,142	0%
	7,456,745	-	7,456,745	(771,249)	(1,026,071)	5,659,425	24%
Total Fund: 60500	7,481,345	-	7,481,345	(781,685)	(1,033,539)	5,666,121	24%
Report Total	243,220,630	32,000	243,252,630	(76,665,690)	(67,313,661)	99,273,279	59%



Balance Sheet for Year 2025

as of 1/31/2025

Note: Fund Balance is only adjusted at end of year; fund balance is as of 9/30/2024

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	(52,966,318)	15,112,461	(118,520)	930,846	(2,167,196)
Cash on Hand	34,580	100	200		100
Investments	183,774,527	35,303,585	133,010	436,323	
Accounts Receivable	59,996,734	22,033,187	244	1,432,475	166,880
Inventory	14,327	555,301		643,423	79,641
Due To-From		(2,588)			
Prepaid	3,703,791	(17,197)	(25)	(1,497)	8,733
Amt Provided/Gen LT Debt					2,200,937
Non-current Assets	16,019,757				
AR-BC Toll Road Authority	153,946				
Capital Assets					12,435,599
	210,731,344	72,984,850	14,909	3,441,569	12,724,694
Liabilities					
Accounts Payable - Other	(534,268)	(760,698)		(861)	(75,844)
AP-State of Texas Court Costs	218,316				
AP-State of Texas Other Liab	(54,085)	(671)	(35)	(2)	(2)
AP-Governmental Entities	(1,526)				
AP-Payroll Liabilities	(4,170,649)	(576,185)	(3,189)	(42,799)	(44,653)
AP Due to Others	(901,867)				
Tax Office Liabilities	(56,754,639)				
Due to Agency Groups	(61,147,606)	(26,395,740)		(1,434,435)	(68,332)
Non Current Liabilities					(926,125)
	(123,346,325)	(27,733,294)	(3,224)	(1,478,097)	(1,114,955)
Fund Equity					
Fund Balance	(4,526,482)	(28,867,934)	(52,935)	(679,565)	(9,962,897)
Unassigned Fund Balance	(53,401,271)				
	(57,927,753)	(28,867,934)	(52,935)	(679,565)	(9,962,897)

Note: The total receivable from Brazoria County Toll Road Authority is \$10,158,770.48. The current presentation of this report only includes the General Fund and Road & Bridge portions.



Statement of Changes in Fund Balance

as of 1/31/2025

Fund	12/31/2024	Month Ending Jan 31, 2025			01/31/2025
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	67,349,682	33,056,621	(14,138,040)	(17,702)	86,250,560
Fund 10100-General Fund - Construction	111,014	-	-	-	111,014
Fund 10200-Juv Prob Fees	15,322	105	(74)	-	15,353
Fund 10300-Unclaimed Juvenile Restitution	11,569	-	-	-	11,569
Fund 10340-Constable 4 Marine Team	44,799	211	-	-	45,010
Fund 10350-Sheriff Special Response Team	12,212	54	(834)	-	11,431
Fund 10400-Env Health-Retail Food Permits	4,722	10,750	(18,298)	-	(2,826)
Fund 10500-District Clerk Contingency	855,300	3,770	-	-	859,070
Fund 10600-Fire Training Field	14,137	66	(65)	-	14,138
Fund 10700-Parks Special Events	26,261	123	(76)	-	26,308
Fund 10710-Parks SFA Special Projects	10,318	49	-	-	10,367
Fund 10850-CPS-Donations	38,625	1,421	(160)	-	39,886
Total General Fund Group	68,493,960	33,073,170	(14,157,547)	(17,702)	87,391,880
Fund 20000-Road and Bridge Non-Construct	40,467,395	10,225,148	(2,347,301)	-	48,345,242
Fund 20500-Road and Bridge Construction	(2,334,843)	2	(758,845)	-	(3,093,686)
Total Road and Bridge Funds	38,132,553	10,225,150	(3,106,146)	-	45,251,557
Fund 39800-Law Library	19,342	17,913	(25,571)	-	11,684
Fund 39900-Mosquito Control District	1,383,669	681,922	(102,118)	-	1,963,473
Total Special Revenue Funds	1,403,010	699,835	(127,689)	-	1,975,157
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,682,753	284,654	-	-	1,967,407
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	888,267	505,737	-	-	1,394,005
Fund 42100-2018 Cert of Oblig-I,S	768,730	169,543	-	-	938,273
Fund 42200-2021 CO-Courthouse Campus I,S	3,625,921	903,644	-	-	4,529,564
Fund 44000-Toll Road-SH288-I&S	(92,840,811)	3,386	-	263,000	(92,574,424)
Fund 44100-Toll Road-288EXT-I&S	(30,660,091)	-	-	-	(30,660,091)
Fund 45000-Road Bonds-Mobility-I,S	4,555,039	650,411	(1,000)	-	5,204,450
Total Debt Service Funds	(111,980,192)	2,517,375	(1,000)	263,000	(109,200,817)

Fund balances presented herein are representative of only a month's snapshot of activity and may be skewed based on timing of revenues and expenditures. The most recent audited fund balance is as of 09/30/2023 and may be found on the balance sheet report contained in this reporting package.



Statement of Changes in Fund Balance

as of 1/31/2025

Fund 60500-Airport Operating	9,894,537	217,202	(253,089)	(3,858)	9,854,791
Total Enterprise Funds	9,894,537	217,202	(253,089)	(3,858)	9,854,791
Report Total	5,943,868	46,732,732	(17,645,470)	241,439	35,272,568

Fund balances presented herein are representative of only a month's snapshot of activity and may be skewed based on timing of revenues and expenditures. The most recent audited fund balance is as of 09/30/2023 and may be found on the balance sheet report contained in this reporting package.



Transfers for Year 2025

as of 1/31/2025

Fund Group	Transfers In	Transfers Out
Enterprise Funds		
Airport Fund	-	3,858
General Fund Group		
General Fund	-	25,722
Special Revenue Funds		
Federal Grants	19,117	-
State Grants	6,605	-
Airport State Grants	3,858	-
Report Total	29,580	29,580



Debt Service Payment Schedules

Fiscal Year 2025

Limited Tax Refunding Bonds, Series 2016

On January 28, 2016, the County issued the Limited Tax Refunding Bonds, Series 2016 in the amount of \$8,125,000. These bonds provided funds to advance refund the Combination Tax and Revenue Certificates of Obligation, Series 2006 in the amount of \$8,770,000. The advance refunding occurred on the call date of March 1, 2016.

True Interest Cost: 2.207 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	47,250.00	1,025,000.00	26,750.00	1,099,000.00
2026	26,750.00	1,070,000.00		1,096,750.00
Total	74,000.00	2,095,000.00	26,750.00	2,195,750.00

Unlimited Tax Refunding Bonds, Series 2016

On January 28, 2016, the County issued the Unlimited Tax Refunding Bonds, Series 2016 in the amount of \$8,425,000. These bonds provided funds to advance refund the Unlimited Tax Road Bonds, Series 2006 in the amount of \$9,235,000. The advance refunding occurred on the call date of March 1, 2016.

True Interest Cost: 2.376 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	71,625.00	975,000.00	52,125.00	1,098,750.00
2026	52,125.00	1,015,000.00	26,750.00	1,093,875.00
2027	26,750.00	1,070,000.00		1,096,750.00
Total	150,500.00	3,060,000.00	78,875.00	3,289,375.00



Debt Service Payment Schedules

Fiscal Year 2025

Certificates of Obligation, Series 2018

On August 23, 2018, the County issued the Certificates of Obligation, Series 2018 in the amount of \$8,120,000. These certificates were issued for the purpose of generating funds for numerous facilities project improvements.

True Interest Cost: 3.496 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	154,325.00	355,000.00	145,450.00	654,775.00
2026	145,450.00	370,000.00	136,200.00	651,650.00
2027	136,200.00	390,000.00	126,450.00	652,650.00
2028	126,450.00	410,000.00	116,200.00	652,650.00
2029	116,200.00	430,000.00	105,450.00	651,650.00
2030	105,450.00	455,000.00	94,075.00	654,525.00
2031	94,075.00	475,000.00	82,200.00	651,275.00
2032	82,200.00	500,000.00	69,700.00	651,900.00
2033	69,700.00	525,000.00	59,200.00	653,900.00
2034	59,200.00	545,000.00	48,300.00	652,500.00
2035	48,300.00	570,000.00	36,900.00	655,200.00
2036	36,900.00	590,000.00	25,100.00	652,000.00
2037	25,100.00	615,000.00	12,800.00	652,900.00
2038	12,800.00	640,000.00		652,800.00
Total	1,212,350.00	6,870,000.00	1,058,025.00	9,140,375.00

Unlimited Tax Refunding Bonds, Series 2018

On August 23, 2018, the County issued the Unlimited Tax Refunding Bonds, Series 2018 in the amount of \$4,415,000. These bonds provided funds to advance refund the Unlimited Tax Road Bonds, Series 2008 in the amount of \$4,810,000. The advance refunding occurred on the call date of March 1, 2019. These refunding bonds were calculated to provide cash flow savings of \$382,786 and an economic gain (net present value of savings) of \$323,910.

True Interest Cost: 2.648 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	51,000.00	475,000.00	39,125.00	565,125.00
2026	39,125.00	495,000.00	26,750.00	560,875.00
2027	26,750.00	520,000.00	13,750.00	560,500.00
2028	13,750.00	550,000.00		563,750.00
Total	130,625.00	2,040,000.00	79,625.00	2,250,250.00



Debt Service Payment Schedules

Fiscal Year 2025

Unlimited Tax Road Refunding Bonds, Series 2020

On January 23, 2020, the County issued the Unlimited Tax Refunding Bonds, Series 2020 in the amount of \$9,840,000. These bonds provided funds to advance refund the Unlimited Tax Road Bonds, Series 2010B in the amounts of \$11,701,056. The advance refunding occurred on the call date of March 1, 2020. These refunding bonds were calculated to provide cash flow savings of \$1,471,414 and an economic gain (net present value of savings) of \$1,123,861.

True Interest Cost: 1.721 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	161,500.00	950,000.00	137,750.00	1,249,250.00
2026	137,750.00	995,000.00	112,875.00	1,245,625.00
2027	112,875.00	1,050,000.00	86,625.00	1,249,500.00
2028	86,625.00	1,100,000.00	59,125.00	1,245,750.00
2029	59,125.00	1,155,000.00	30,250.00	1,244,375.00
2030	30,250.00	1,210,000.00		1,240,250.00
Total	588,125.00	6,460,000.00	426,625.00	7,474,750.00



Debt Service Payment Schedules

Fiscal Year 2025

Certificates of Obligation, Series 2021

On November 3, 2021, the County issued the Certificates of Obligation, Series 2021 in the amount of \$86,895,000. These certificates were issued for the purpose of generating funds for the County Courthouse Campus Expansion Project.

True Interest Cost: 2.577 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	1,679,825.00	915,000.00	1,656,950.00	4,251,775.00
2026	1,656,950.00	2,010,000.00	1,606,700.00	5,273,650.00
2027	1,606,700.00	2,740,000.00	1,538,200.00	5,884,900.00
2028	1,538,200.00	2,880,000.00	1,466,200.00	5,884,400.00
2029	1,466,200.00	3,025,000.00	1,390,575.00	5,881,775.00
2030	1,390,575.00	3,180,000.00	1,311,075.00	5,881,650.00
2031	1,311,075.00	3,325,000.00	1,244,575.00	5,880,650.00
2032	1,244,575.00	3,465,000.00	1,175,275.00	5,884,850.00
2033	1,175,275.00	3,605,000.00	1,103,175.00	5,883,450.00
2034	1,103,175.00	3,750,000.00	1,028,175.00	5,881,350.00
2035	1,028,175.00	3,905,000.00	950,075.00	5,883,250.00
2036	950,075.00	4,065,000.00	868,775.00	5,883,850.00
2037	868,775.00	4,210,000.00	805,625.00	5,884,400.00
2038	805,625.00	4,335,000.00	740,600.00	5,881,225.00
2039	740,600.00	4,470,000.00	673,550.00	5,884,150.00
2040	673,550.00	4,605,000.00	604,475.00	5,883,025.00
2041	604,475.00	4,745,000.00	533,300.00	5,882,775.00
2042	533,300.00	4,915,000.00	435,000.00	5,883,300.00
2043	435,000.00	5,115,000.00	332,700.00	5,882,700.00
2044	332,700.00	5,325,000.00	226,200.00	5,883,900.00
2045	226,200.00	5,540,000.00	115,400.00	5,881,600.00
2046	115,400.00	5,770,000.00		5,885,400.00
Total	21,486,425.00	85,895,000.00	19,806,600.00	127,188,025.00



Debt Service Payment Schedules

Fiscal Year 2025

Limited Tax Refunding Bonds, Series 2021

On December 16, 2021, the County issued the Limited Tax Refunding Bonds, Series 2021 in the amount of \$15,815,000. These bonds provided funds to advance refund the Certificates of Obligation, Series 2012. The advance refunding is scheduled to occur on the call date of March 1, 2022. These refunding bonds were calculated to provide cash flow savings of \$2,859,143.66 and an economic gain (net present value of savings) of \$2,622,642.48.

True Interest Cost: 1.360 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	321,475.00	1,380,000.00	286,975.00	1,988,450.00
2026	286,975.00	1,450,000.00	250,725.00	1,987,700.00
2027	250,725.00	1,530,000.00	212,475.00	1,993,200.00
2028	212,475.00	1,610,000.00	172,225.00	1,994,700.00
2029	172,225.00	1,685,000.00	130,100.00	1,987,325.00
2030	130,100.00	1,775,000.00	85,725.00	1,990,825.00
2031	85,725.00	1,865,000.00	39,100.00	1,989,825.00
2032	39,100.00	1,955,000.00		1,994,100.00
Total	1,498,800.00	13,250,000.00	1,177,325.00	15,926,125.00

Unlimited Tax Refunding Bonds, Series 2021

On December 16, 2021, the County issued the Unlimited Tax Refunding Bonds, Series 2021 in the amount of \$4,555,000. These bonds provided funds to advance refund the Unlimited Tax Road Bonds, Series 2012. The advance refunding is scheduled to occur on the call date of March 1, 2022. These refunding bonds were calculated to provide cash flow savings of \$477,816.59 and an economic gain (net present value of savings) of \$437,236.03.

True Interest Cost: 1.340 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2025	75,700.00	410,000.00	67,500.00	553,200.00
2026	67,500.00	425,000.00	59,000.00	551,500.00
2027	59,000.00	445,000.00	50,100.00	554,100.00
2028	50,100.00	460,000.00	40,900.00	551,000.00
2029	40,900.00	485,000.00	31,200.00	557,100.00
2030	31,200.00	500,000.00	21,200.00	552,400.00
2031	21,200.00	520,000.00	10,800.00	552,000.00
2032	10,800.00	540,000.00		550,800.00
Total	356,400.00	3,785,000.00	280,700.00	4,422,100.00