

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
August 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
August 31, 2025

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Note: Charts and other information provided in accordance with (Local Govt Code §114.023(b)(1) and §114.025 (a)(5))

KAYSIE STEWART, CPA
BRAZORIA COUNTY AUDITOR
237 E. LOCUST, SUITE 403
ANGLETON, TX 77515



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October 14, 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 eleven months ended August 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

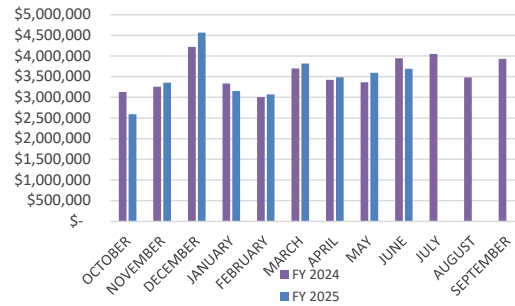
BRAZORIA COUNTY HALF CENT SALES TAX

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		\$ (4,050,506)	-100.00%
AUGUST	\$ 3,480,157		\$ (3,480,157)	-100.00%
SEPTEMBER	\$ 3,929,890		\$ (3,929,890)	-100.00%
TOTAL	\$ 42,847,704	\$ 31,325,112	\$ (11,522,593)	-304.09%

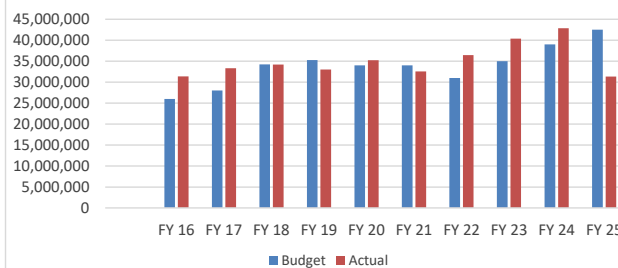
Sales Tax Collections by Month



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	-
AUG / OCT	2,861,537	2,349,851	3,077,481	2,761,600	2,300,406	2,727,955	3,097,322	3,237,062	3,480,157	-
SEP / NOV	2,561,914	2,891,665	2,894,158	2,952,287	2,592,087	3,024,952	3,277,671	3,255,439	3,929,890	-

Annual Sales Tax Collections - Budget versus Actual



SALES TAX BY FISCAL YEAR

	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Budget	26,000,000	28,000,000	34,250,000	35,250,000	34,000,000	34,000,000	31,000,000	35,000,000	39,000,000	42,500,000
Actual	31,384,316	33,312,092	34,195,142	33,019,705	35,230,141	32,553,987	36,451,230	40,388,928	42,847,704	31,325,112



Aggregate Revenue for Year 2025

10/01/2024 thru 08/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	118,515,798	(3,498,234)	115,017,564	111,653,124	(3,364,440)
Other Constitutional Tax	42,500,000	-	42,500,000	31,325,112	(11,174,888)
Penalty and Interest	720,000	-	720,000	708,523	(11,477)
Licenses and Permits	2,315,500	260,000	2,575,500	2,156,459	(419,041)
Grant Revenue	488,000	-	488,000	179,941	(308,059)
Shared Revenue	641,001	-	641,001	618,515	(22,486)
Fees of Office	6,733,400	-	6,733,400	6,871,926	138,526
Library Revenue Fees	68,075	-	68,075	52,113	(15,962)
Legislative Fees	967,596	-	967,596	939,874	(27,722)
Other Fees	865,000	-	865,000	695,731	(169,269)
Fines and Forfeitures	2,244,500	-	2,244,500	2,494,077	249,577
Investment Income	3,831,786	260,000	4,091,786	4,894,162	802,376
Sale of Assets	21,000	-	21,000	4,244	(16,756)
Contributions	-	1,300	1,300	4,652	3,352
Miscellaneous Revenue	2,416,470	905,882	3,322,352	3,386,989	64,637
Transfers	-	-	-	31,657	31,657
Total Fund: 10000	182,328,126	(2,071,052)	180,257,074	166,017,098	(14,239,976)
Fund: 10200-Juv Prob Fees					
Other Fees	5,500	-	5,500	742	(4,758)
Investment Income	1,200	-	1,200	464	(736)
Total Fund: 10200	6,700	-	6,700	1,207	(5,493)
Fund: 10340-Constable 4 Marine Team					
Investment Income	-	965	965	1,483	518
Contributions	-	59,700	59,700	59,700	-
Total Fund: 10340	-	60,665	60,665	61,183	518
Fund: 10350-Sheriff Special Response Team					
Investment Income	1,000	-	1,000	336	(664)
Transfers	20,000	-	20,000	-	(20,000)
Total Fund: 10350	21,000	-	21,000	336	(20,664)
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	112,890	97,390
Transfers	120,000	-	120,000	-	(120,000)
Total Fund: 10400	135,500	-	135,500	112,890	(22,610)



Aggregate Revenue for Year 2025

10/01/2024 thru 08/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	192	192
Investment Income	40,000	-	40,000	31,121	(8,879)
Total Fund: 10500	40,000	-	40,000	31,312	(8,688)
Fund: 10600-Fire Training Field					
Investment Income	800	-	800	472	(328)
Total Fund: 10600	800	-	800	472	(328)
Fund: 10700-Parks Special Events					
Investment Income	1,500	-	1,500	889	(611)
Contributions	2,000	-	2,000	960	(1,040)
Total Fund: 10700	3,500	-	3,500	1,849	(1,651)
Fund: 10710-Parks SFA Special Projects					
Other Fees	1,200	-	1,200	1,094	(106)
Investment Income	-	-	-	360	360
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	1,200	-	1,200	1,454	254
Fund: 10850-CPS-Donations					
Investment Income	1,500	-	1,500	1,392	(108)
Contributions	4,000	-	4,000	11,275	7,275
Total Fund: 10850	5,500	-	5,500	12,667	7,167
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	39,675,463	-	39,675,463	38,499,178	(1,176,285)
Penalty and Interest	264,000	-	264,000	257,404	(6,596)
Grant Revenue	80,000	-	80,000	83,903	3,903
Shared Revenue	2,800,000	-	2,800,000	2,831,760	31,760
Fees of Office	18,000	-	18,000	211,969	193,969
Road and Bridge Fees	810,000	-	810,000	922,980	112,980
Other Fees	-	-	-	338	338
Investment Income	1,000,000	-	1,000,000	1,633,296	633,296
Sale of Assets	-	-	-	4,785	4,785
Contributions	-	16,810,487	16,810,487	17,980,593	1,170,106
Miscellaneous Revenue	500,000	-	500,000	1,104,306	604,306
Total Fund: 20000	45,147,463	16,810,487	61,957,950	63,530,512	1,572,562
Fund: 20500-Road and Bridge Construction					
Fees of Office	-	-	-	2	2
Total Fund: 20500	-	-	-	2	2
Fund: 39800-Law Library					
Legislative Fees	190,000	-	190,000	206,891	16,891
Investment Income	28,000	-	28,000	8,175	(19,825)
Miscellaneous Revenue	10,500	-	10,500	9,526	(974)
Transfers	70,000	-	70,000	-	(70,000)
Total Fund: 39800	298,500	-	298,500	224,592	(73,908)
Fund: 39900-Mosquito Control District					



Aggregate Revenue for Year 2025

10/01/2024 thru 08/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Tax Revenue	2,757,990	-	2,757,990	2,678,665	(79,325)
Penalty and Interest	13,700	-	13,700	16,067	2,367
Fees of Office	-	-	-	-	-
Investment Income	100,000	-	100,000	44,908	(55,092)
Sale of Assets	-	-	-	91	91
Total Fund: 39900	2,871,690	-	2,871,690	2,739,733	(131,957)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,125,260	-	1,125,260	1,092,326	(32,934)
Penalty and Interest	7,000	-	7,000	7,320	320
Investment Income	55,000	-	55,000	48,981	(6,019)
Total Fund: 41000	1,187,260	-	1,187,260	1,148,626	(38,634)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,035,397	-	2,035,397	1,976,094	(59,303)
Penalty and Interest	13,000	-	13,000	13,518	518
Investment Income	10,000	-	10,000	12,506	2,506
Total Fund: 42000	2,058,397	-	2,058,397	2,002,118	(56,279)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	672,949	-	672,949	654,164	(18,785)
Penalty and Interest	5,200	-	5,200	4,960	(240)
Investment Income	47,000	-	47,000	21,218	(25,782)
Total Fund: 42100	725,149	-	725,149	680,341	(44,808)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	3,600,667	-	3,600,667	3,497,197	(103,470)
Penalty and Interest	16,225	-	16,225	20,034	3,809
Investment Income	260,000	-	260,000	94,323	(165,677)
Total Fund: 42200	3,876,892	-	3,876,892	3,611,553	(265,339)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	712	712
Penalty and Interest	-	-	-	603	603
Total Fund: 44000	-	-	-	1,316	1,316
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	2,554,065	-	2,554,065	2,477,863	(76,202)
Penalty and Interest	24,000	-	24,000	19,678	(4,322)
Investment Income	200,000	-	200,000	115,357	(84,643)
Total Fund: 45000	2,778,065	-	2,778,065	2,612,898	(165,167)
Fund: 60500-Airport Operating					
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,867,411	-	3,867,411	2,767,999	(1,099,412)
Total Fund: 60500	3,867,411	-	3,867,411	2,767,999	(1,099,412)
Report Total	245,388,153	14,800,100	260,188,253	245,560,158	(14,628,095)



Budget to Actuals for Year 2025

10/1/2024 thru 8/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	838,242	-	838,242	(52,605)	(749,424)	36,214	96%
Operating Expenditures	54,300	86	54,386	(7,715)	(20,980)	25,690	53%
	892,542	86	892,628	(60,320)	(770,404)	61,904	93%
10100 Comm. South Service Center							
Salaries & Benefits	462,051	-	462,051	(27,338)	(421,839)	12,873	97%
Operating Expenditures	11,775	175	11,950	(387)	(5,639)	5,924	50%
	473,826	175	474,001	(27,726)	(427,478)	18,798	96%
10200 Comm. Central Service Center							
Salaries & Benefits	487,858	-	487,858	(27,081)	(431,381)	29,396	94%
Operating Expenditures	8,900	-	8,900	-	(1,980)	6,920	22%
	496,758	-	496,758	(27,081)	(433,361)	36,316	93%
10300 Comm. North Service Center							
Salaries & Benefits	521,321	-	521,321	(29,027)	(437,978)	54,315	90%
Operating Expenditures	12,471	197	12,668	(635)	(9,757)	2,276	82%
	533,792	197	533,989	(29,663)	(447,736)	56,591	89%
10400 Comm. West Service Center							
Salaries & Benefits	513,794	-	513,794	(29,498)	(472,094)	12,202	98%
Operating Expenditures	26,400	-	26,400	(348)	(5,404)	20,648	22%
	540,194	-	540,194	(29,847)	(477,498)	32,849	94%
12000 County Clerk							
Salaries & Benefits	3,180,005	-	3,180,005	(176,039)	(2,855,558)	148,408	95%
Operating Expenditures	51,800	282	52,082	(9,745)	(40,307)	2,030	96%
	3,231,805	282	3,232,087	(185,784)	(2,895,865)	150,438	95%
13000 Veteran's Service							
Salaries & Benefits	255,625	-	255,625	(16,324)	(233,825)	5,475	98%
Operating Expenditures	8,550	43	8,593	(265)	(4,497)	3,831	55%
	264,175	43	264,218	(16,590)	(238,323)	9,306	96%
14000 Emergency Management							
Salaries & Benefits	480,256	-	480,256	(33,928)	(443,816)	2,512	99%
Operating Expenditures	55,600	(1,121)	54,479	(6,987)	(19,062)	28,431	48%
	535,856	(1,121)	534,735	(40,915)	(462,877)	30,943	94%
14900 Non-Departmental							
Salaries & Benefits	-	-	-	-	-	-	0%
Operating Expenditures	9,624,597	(189,980)	9,434,617	(148,385)	(7,815,495)	1,470,737	84%
Capital	5,000	-	5,000	52,768	(52,768)	5,000	0%
Transfers	1,600,000	-	1,600,000	-	(339,404)	1,260,596	21%
	11,229,597	(189,980)	11,039,617	(95,617)	(8,207,666)	2,736,334	75%
15001 County Court at Law 1							
Salaries & Benefits	485,447	-	485,447	(35,907)	(460,301)	(10,762)	102%
Operating Expenditures	287,275	36,000	323,275	(2,117)	(303,428)	17,730	95%
	772,722	36,000	808,722	(38,025)	(763,729)	6,968	99%
15002 County Court at Law 2							
Salaries & Benefits	490,187	-	490,187	(34,393)	(433,754)	22,040	96%
Operating Expenditures	349,530	91,000	440,530	(1,058)	(411,869)	27,603	94%
	839,717	91,000	930,717	(35,451)	(845,623)	49,643	95%
15003 County Court at Law 3							
Salaries & Benefits	501,707	-	501,707	(38,330)	(471,510)	(8,133)	102%
Operating Expenditures	308,059	34,000	342,059	(335)	(329,259)	12,465	96%
	809,766	34,000	843,766	(38,666)	(800,769)	4,332	99%



Budget to Actuals for Year 2025

10/1/2024 thru 8/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
15004 County Court at Law 4							
Salaries & Benefits	536,677	-	536,677	(38,330)	(491,005)	7,342	99%
Operating Expenditures	365,200	28,000	393,200	297	(364,168)	29,328	93%
	901,877	28,000	929,877	(38,033)	(855,173)	36,670	96%
15900 Probate Court Investigations							
Salaries & Benefits	201,090	-	201,090	(11,596)	(185,190)	4,305	98%
Operating Expenditures	5,044	-	5,044	(148)	(3,436)	1,460	71%
	206,134	-	206,134	(11,744)	(188,626)	5,765	97%
16000 District Courts							
Salaries & Benefits	909,193	-	909,193	(59,323)	(898,653)	(48,783)	105%
Operating Expenditures	223,100	(74,980)	148,120	(6,236)	(78,268)	63,617	57%
	1,132,293	(74,980)	1,057,313	(65,558)	(976,921)	14,833	99%
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	(19,461)	(282,247)	4,869	98%
Operating Expenditures	636,500	255,000	891,500	-	(811,920)	79,580	91%
	943,077	255,000	1,198,077	(19,461)	(1,094,167)	84,449	93%
16239 District Court-239th							
Salaries & Benefits	310,025	-	310,025	(19,461)	(283,824)	6,741	98%
Operating Expenditures	755,000	-	755,000	-	(760,781)	(5,781)	101%
	1,065,025	-	1,065,025	(19,461)	(1,044,604)	960	100%
16300 District Court-300th							
Salaries & Benefits	322,404	-	322,404	(19,461)	(296,502)	6,441	98%
Operating Expenditures	610,000	3,000	613,000	-	(550,046)	62,954	90%
Transfers	450,000	-	450,000	-	(351,740)	98,260	78%
	1,382,404	3,000	1,385,404	(19,461)	(1,198,288)	167,655	88%
16412 District Court-412th							
Salaries & Benefits	320,350	-	320,350	(19,461)	(294,699)	6,190	98%
Operating Expenditures	1,030,000	-	1,030,000	-	(941,489)	88,511	91%
	1,350,350	-	1,350,350	(19,461)	(1,236,188)	94,701	93%
16461 District Court-461st							
Salaries & Benefits	305,330	-	305,330	(19,461)	(281,212)	4,657	98%
Operating Expenditures	365,000	393,000	758,000	-	(749,381)	8,619	99%
	670,330	393,000	1,063,330	(19,461)	(1,030,593)	13,276	99%
17000 District Clerk							
Salaries & Benefits	3,311,231	-	3,311,231	(185,832)	(2,971,219)	154,180	95%
Operating Expenditures	82,200	1,907	84,107	(19,962)	(40,944)	23,201	72%
	3,393,431	1,907	3,395,338	(205,794)	(3,012,163)	177,381	95%
18110 Justice of the Peace 1,1							
Salaries & Benefits	614,670	-	614,670	(33,462)	(542,748)	38,459	94%
Operating Expenditures	23,183	-	23,183	(8,127)	(7,373)	7,683	67%
	637,853	-	637,853	(41,589)	(550,122)	46,142	93%
18120 Justice of the Peace 1,2							
Salaries & Benefits	637,663	-	637,663	(34,172)	(577,651)	25,840	96%
Operating Expenditures	93,500	-	93,500	(5,570)	(80,999)	6,931	93%
	731,163	-	731,163	(39,742)	(658,650)	32,771	96%
18210 Justice of the Peace 2,1							
Salaries & Benefits	606,905	-	606,905	(33,110)	(530,658)	43,137	93%



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	(346)	(8,890)	6,204	60%
	622,345	-	622,345	(33,457)	(539,548)	49,340	92%
18220 Justice of the Peace 2,2							
Salaries & Benefits	614,145	-	614,145	(30,343)	(559,615)	24,186	96%
Operating Expenditures	22,700	-	22,700	(1,304)	(9,141)	12,254	46%
	636,845	-	636,845	(31,648)	(568,757)	36,441	94%
18310 Justice of the Peace 3,1							
Salaries & Benefits	547,118	-	547,118	(30,686)	(449,267)	67,166	88%
Operating Expenditures	17,900	-	17,900	(1,127)	(6,466)	10,307	42%
	565,018	-	565,018	(31,813)	(455,733)	77,473	86%
18320 Justice of the Peace 3,2							
Salaries & Benefits	526,866	-	526,866	(29,154)	(461,058)	36,654	93%
Operating Expenditures	17,900	182	18,082	(6,970)	(8,264)	2,849	84%
	544,766	182	544,948	(36,124)	(469,322)	39,502	93%
18410 Justice of the Peace 4,1							
Salaries & Benefits	612,643	-	612,643	(33,659)	(558,493)	20,491	97%
Operating Expenditures	17,550	31	17,581	(1,346)	(8,390)	7,845	55%
	630,193	31	630,224	(35,005)	(566,883)	28,336	96%
18420 Justice of the Peace 4,2							
Salaries & Benefits	703,564	-	703,564	(38,302)	(647,154)	18,108	97%
Operating Expenditures	51,450	-	51,450	(18,797)	(16,033)	16,620	68%
	755,014	-	755,014	(57,099)	(663,188)	34,728	95%
19000 Judicial Miscellaneous							
Salaries & Benefits	432,105	-	432,105	(30,891)	(312,766)	88,448	80%
Operating Expenditures	1,885,750	380,000	2,265,750	(80,649)	(2,050,098)	135,003	94%
Transfers	250,000	-	250,000	-	(282,815)	(32,815)	113%
	2,567,855	380,000	2,947,855	(111,540)	(2,645,679)	190,636	94%
19100 Indigent Defense							
Salaries & Benefits	255,479	-	255,479	(14,218)	(236,079)	5,182	98%
Operating Expenditures	6,671	-	6,671	(892)	(4,324)	1,455	78%
	262,150	-	262,150	(15,110)	(240,403)	6,637	97%
19200 Bail Bond Board							
Salaries & Benefits	148,776	-	148,776	(8,753)	(139,274)	749	99%
Operating Expenditures	5,500	-	5,500	(578)	(1,327)	3,596	35%
	154,276	-	154,276	(9,331)	(140,601)	4,344	97%
19300 District Attorney							
Salaries & Benefits	10,631,812	(73,634)	10,558,178	(667,282)	(9,781,152)	109,744	99%
Operating Expenditures	208,700	66,891	275,591	(35,422)	(170,982)	69,188	75%
Capital	202,268	(47,023)	155,245	111,784	(267,029)	-	100%
Transfers	132,000	-	132,000	-	(340,044)	(208,044)	258%
	11,174,780	(53,766)	11,121,014	(590,920)	(10,559,207)	(29,113)	100%
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	(136,235)	(2,098,467)	80,921	97%
Operating Expenditures	19,450	52	19,502	(9,305)	(7,235)	2,961	85%
	2,335,072	52	2,335,124	(145,540)	(2,105,702)	83,882	96%
20200 Purchasing							
Salaries & Benefits	852,133	-	852,133	(49,856)	(781,860)	20,417	98%



Budget to Actuals for Year 2025

10/1/2024 thru 8/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	41,100	12	41,112	(4,664)	(26,495)	9,953	76%
	893,233	12	893,245	(54,520)	(808,355)	30,370	97%
20300 County Treasurer							
Salaries & Benefits	421,675	-	421,675	(24,614)	(388,498)	8,563	98%
Operating Expenditures	92,670	100	92,770	(23,208)	(57,378)	12,184	87%
	514,345	100	514,445	(47,821)	(445,877)	20,747	96%
20400 Human Resources							
Salaries & Benefits	1,083,820	-	1,083,820	(67,207)	(948,818)	67,795	94%
Operating Expenditures	117,817	35,077	152,894	(29,993)	(123,287)	(386)	100%
	1,201,637	35,077	1,236,714	(97,200)	(1,072,106)	67,408	95%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,434,945	-	4,434,945	(248,782)	(3,892,559)	293,604	93%
Operating Expenditures	207,700	152	207,852	(34,417)	(164,236)	9,199	96%
Capital	37,350	3,000	40,350	-	(40,350)	-	100%
	4,679,995	3,152	4,683,147	(283,199)	(4,097,145)	302,802	94%
22000 Information Systems							
Salaries & Benefits	3,965,218	-	3,965,218	(230,916)	(3,611,257)	123,045	97%
Operating Expenditures	7,995,303	284,526	8,279,829	(1,085,604)	(6,453,967)	740,258	91%
Debt Services	290,000	-	290,000	-	-	290,000	0%
Capital	436,200	(264,829)	171,371	18,045	(188,556)	860	99%
Transfers	-	-	-	-	(24,418)	(24,418)	0%
	12,686,721	19,697	12,706,418	(1,298,474)	(10,278,198)	1,129,746	91%
23000 Appraisal District Assessment							
Operating Expenditures	1,136,080	-	1,136,080	-	(1,130,363)	5,717	99%
	1,136,080	-	1,136,080	-	(1,130,363)	5,717	99%
24000 Elections							
Salaries & Benefits	851,063	-	851,063	-	(748,461)	102,602	88%
Operating Expenditures	448,850	-	448,850	(20,484)	(298,838)	129,529	71%
Capital	24,000	-	24,000	-	(11,800)	12,200	49%
	1,323,913	-	1,323,913	(20,484)	(1,059,099)	244,331	82%
25000 Facilities Management							
Salaries & Benefits	2,461,823	-	2,461,823	(145,124)	(2,180,485)	136,214	94%
Operating Expenditures	3,429,400	(49,875)	3,379,525	(209,412)	(2,635,244)	534,869	84%
Capital	335,000	50,000	385,000	30,043	(112,344)	302,699	21%
	6,226,223	125	6,226,348	(324,494)	(4,928,072)	973,782	84%
26000 Property Insurance							
Operating Expenditures	2,600,000	-	2,600,000	-	(2,373,481)	226,520	91%
	2,600,000	-	2,600,000	-	(2,373,481)	226,520	91%
30000 County Sheriff							
Salaries & Benefits	23,040,266	(163,375)	22,876,891	(2,294,147)	(21,816,321)	(1,233,577)	105%
Operating Expenditures	3,269,000	429,779	3,698,779	(275,556)	(3,114,082)	309,140	92%
Capital	1,241,550	(168,000)	1,073,550	(65,368)	(915,962)	92,220	91%
Transfers	55,000	-	55,000	-	(116,038)	(61,038)	211%
	27,605,816	98,404	27,704,220	(2,635,071)	(25,962,404)	(893,255)	103%
30100 Animal Control							
Salaries & Benefits	592,660	(6,125)	586,535	(30,964)	(565,065)	(9,494)	102%
Operating Expenditures	87,500	6,125	93,625	(10,912)	(64,944)	17,769	81%
Capital	52,000	3,856	55,856	-	(55,856)	-	100%
	732,160	3,856	736,016	(41,876)	(685,865)	8,275	99%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
30200 Crime Lab							
Salaries & Benefits	716,055	-	716,055	(50,777)	(702,813)	(37,535)	105%
Operating Expenditures	315,000	(5,590)	309,410	(29,971)	(210,222)	69,217	78%
Capital	25,000	5,590	30,590	-	(30,589)	1	100%
	1,056,055	-	1,056,055	(80,748)	(943,624)	31,683	97%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	232,533	-	232,533	(16,903)	(213,487)	2,143	99%
Operating Expenditures	1,550	-	1,550	-	(72)	1,478	5%
	234,083	-	234,083	(16,903)	(213,558)	3,622	98%
32100 Constable-Precinct 1							
Salaries & Benefits	1,166,529	-	1,166,529	(62,489)	(1,158,756)	(54,716)	105%
Operating Expenditures	265,539	(10,512)	255,027	10,132	(258,304)	6,855	97%
Capital	-	-	-	67,083	(67,083)	-	0%
	1,432,068	(10,512)	1,421,556	14,727	(1,484,143)	(47,860)	103%
32200 Constable-Precinct 2							
Salaries & Benefits	1,061,806	-	1,061,806	(58,060)	(984,374)	19,372	98%
Operating Expenditures	233,400	(13,716)	219,684	7,647	(195,721)	31,610	86%
Capital	-	13,716	13,716	-	(13,716)	-	100%
	1,295,206	-	1,295,206	(50,414)	(1,193,811)	50,981	96%
32300 Constable-Precinct 3							
Salaries & Benefits	1,126,588	-	1,126,588	(63,150)	(942,408)	121,030	89%
Operating Expenditures	257,800	53,166	310,966	(68,203)	(164,330)	78,433	75%
Capital	179,700	(53,000)	126,700	70,018	(184,848)	11,870	91%
	1,564,088	166	1,564,254	(61,335)	(1,291,586)	211,333	86%
32400 Constable-Precinct 4							
Salaries & Benefits	1,906,710	-	1,906,710	(185,753)	(1,805,159)	(84,202)	104%
Operating Expenditures	228,500	(39,346)	189,154	(16,071)	(164,333)	8,750	95%
Capital	51,250	39,698	90,948	110,237	(201,185)	-	100%
	2,186,460	352	2,186,812	(91,587)	(2,170,677)	(75,452)	103%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	117,244	-	117,244	-	(67,782)	49,462	58%
Operating Expenditures	66,110	-	66,110	(3,504)	(49,330)	13,276	80%
Capital	-	-	-	54,305	(54,305)	-	0%
	183,354	-	183,354	50,801	(171,417)	62,738	66%
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	(3,488)	(60,373)	1,607	98%
Operating Expenditures	558,000	-	558,000	-	(546,799)	11,201	98%
	623,468	-	623,468	(3,488)	(607,172)	12,808	98%
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	(1,551,096)	(15,370,861)	(1,474,128)	110%
Operating Expenditures	9,540,000	130,250	9,670,250	(536,579)	(7,742,288)	1,391,384	86%
Capital	196,000	300,000	496,000	(26,733)	(232,197)	237,070	52%
	25,345,080	269,000	25,614,080	(2,114,408)	(23,345,346)	154,326	99%
36000 Juvenile Probation							
Salaries & Benefits	8,671,867	-	8,671,867	(500,032)	(7,439,959)	731,876	92%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	1,547,201	4,340	1,551,541	(231,595)	(1,183,721)	136,225	91%
Capital	50,000	-	50,000	16,700	(66,180)	520	99%
Transfers	610,000	-	610,000	-	-	610,000	0%
	10,879,068	4,340	10,883,408	(714,927)	(8,689,860)	1,478,621	86%
40000 Adult Probation							
Operating Expenditures	266,350	117,817	384,167	(8,208)	(348,811)	27,148	93%
Transfers	92,000	-	92,000	-	-	92,000	0%
	358,350	117,817	476,167	(8,208)	(348,811)	119,148	75%
45000 Health							
Salaries & Benefits	599,975	379,882	979,857	(86,818)	(863,218)	29,821	97%
Operating Expenditures	94,600	392	94,992	(10,945)	(71,589)	12,458	87%
Transfers	2,000	-	2,000	-	(2,640)	(640)	132%
	696,575	380,274	1,076,849	(97,764)	(937,447)	41,639	96%
45200 Indigent Health Care							
Salaries & Benefits	200,900	-	200,900	(10,847)	(170,321)	19,732	90%
Operating Expenditures	2,439,605	(409,265)	2,030,340	(3,455)	(1,354,236)	672,650	67%
	2,640,505	(409,265)	2,231,240	(14,302)	(1,524,557)	692,381	69%
45300 Water Lab							
Salaries & Benefits	232,751	-	232,751	(13,029)	(199,626)	20,096	91%
Operating Expenditures	54,450	6,618	61,068	(2,678)	(57,278)	1,112	98%
	287,201	6,618	293,819	(15,706)	(256,904)	21,208	93%
46000 Children Protective Services							
Operating Expenditures	94,400	-	94,400	(23)	(68,140)	26,237	72%
Transfers	40,000	-	40,000	-	(41,048)	(1,048)	103%
	134,400	-	134,400	(23)	(109,188)	25,189	81%
47000 Environmental Health							
Salaries & Benefits	1,423,159	-	1,423,159	(73,268)	(1,267,380)	82,511	94%
Operating Expenditures	98,090	2,470	100,560	15,373	(47,430)	68,502	32%
Transfers	120,000	-	120,000	-	-	120,000	0%
	1,641,249	2,470	1,643,719	(57,895)	(1,314,811)	271,013	84%
49000 County Welfare							
Salaries & Benefits	60,688	-	60,688	(4,150)	(72,005)	(15,467)	125%
Operating Expenditures	13,400	-	13,400	(404)	(7,326)	5,671	58%
	74,088	-	74,088	(4,554)	(79,330)	(9,796)	113%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	(268,800)	-	100%
	268,800	-	268,800	-	(268,800)	-	100%
51000 Actions							
Operating Expenditures	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
52000 Helpline							
Operating Expenditures	20,000	-	20,000	-	(20,000)	-	100%
	20,000	-	20,000	-	(20,000)	-	100%
53000 Marine Protection Service							
Operating Expenditures	12,000	-	12,000	-	(12,000)	-	100%
	12,000	-	12,000	-	(12,000)	-	100%
55000 Library Administration							
Salaries & Benefits	6,973,810	-	6,973,810	(404,060)	(6,373,593)	196,157	97%
Operating Expenditures	1,699,338	155,457	1,854,795	(269,180)	(1,559,021)	26,594	99%
Capital	209,419	(150,000)	59,419	-	-	59,419	0%
	8,882,567	5,457	8,888,024	(673,240)	(7,932,614)	282,170	97%



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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	(248,049)	(3,618,044)	147,318	96%
Operating Expenditures	1,357,050	615	1,357,665	(406,896)	(1,031,670)	(80,901)	106%
Capital	630,000	(25,000)	605,000	234,311	(720,162)	119,150	80%
Transfers	-	-	-	-	(10,166)	(10,166)	0%
	6,000,461	(24,385)	5,976,076	(420,633)	(5,380,042)	175,401	97%
57000 Fairgrounds							
Salaries & Benefits	76,930	-	76,930	(5,237)	(70,999)	694	99%
Operating Expenditures	285,540	-	285,540	(47,493)	(174,852)	63,195	78%
Capital	775,000	(733,706)	41,294	-	(41,294)	-	100%
	1,137,470	(733,706)	403,764	(52,730)	(287,145)	63,890	84%
58000 Museum							
Salaries & Benefits	646,493	-	646,493	(37,888)	(524,800)	83,805	87%
Operating Expenditures	26,932	207	27,139	(3,135)	(12,332)	11,672	57%
Capital	325,302	-	325,302	-	(101,165)	224,137	31%
	998,727	207	998,934	(41,023)	(638,297)	319,614	68%
60000 Agriculture Extension							
Salaries & Benefits	524,775	-	524,775	(31,384)	(477,281)	16,110	97%
Operating Expenditures	58,700	3,105	61,805	(11,026)	(47,308)	3,472	94%
	583,475	3,105	586,580	(42,410)	(524,588)	19,582	97%
65000 Flood Plain Administrator							
Salaries & Benefits	326,999	-	326,999	(17,742)	(286,365)	22,892	93%
Operating Expenditures	12,400	468	12,868	(680)	(10,709)	1,479	89%
Capital	-	55,000	55,000	-	(49,895)	5,105	91%
	339,399	55,468	394,867	(18,422)	(346,969)	29,476	93%
Total Fund: 10000	182,328,126	730,937	183,059,063	(11,541,363)	(160,671,505)	10,846,195	94%
Fund: 10100-General Fund - Construction							
56000 Parks							
Operating Expenditures	-	25,000	25,000	(2,675)	(5,276)	17,049	32%
Capital	-	-	-	(16,984)	-	(16,984)	0%
	-	25,000	25,000	(19,659)	(5,276)	65	100%
57000 Fairgrounds							
Operating Expenditures	-	75,000	75,000	(6,550)	(5,929)	62,521	17%
Capital	-	658,706	658,706	(667,240)	-	(8,534)	101%
	-	733,706	733,706	(673,790)	(5,929)	53,987	93%
Total Fund: 10100	-	758,706	758,706	(693,449)	(11,205)	54,052	93%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	9,300	-	9,300	(1,230)	(6,558)	1,512	84%
Capital	-	-	-	-	(2,691)	(2,691)	0%
	9,300	-	9,300	(1,230)	(9,249)	(1,179)	113%
Total Fund: 10200	9,300	-	9,300	(1,230)	(9,249)	(1,179)	113%
Fund: 10340-Constable 4 Marine Team							
32400 Constable-Precinct 4							
Capital	-	60,665	60,665	(60,580)	-	85	100%
	-	60,665	60,665	(60,580)	-	85	100%
Total Fund: 10340	-	60,665	60,665	(60,580)	-	85	100%
Fund: 10350-Sheriff Special Response Team							



Budget to Actuals for Year 2025

10/1/2024 thru 8/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
30000 County Sheriff							
Operating Expenditures	20,000	-	20,000	(9,482)	(6,357)	4,161	79%
	20,000	-	20,000	(9,482)	(6,357)	4,161	79%
35000 Detention Center							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
Total Fund: 10350	20,000	-	20,000	(9,482)	(6,357)	4,161	79%
Fund: 10351-Sheriff Drone Team							
30000 County Sheriff							
Operating Expenditures	15,000	-	15,000	(750)	(13,620)	631	96%
	15,000	-	15,000	(750)	(13,620)	631	96%
Total Fund: 10351	15,000	-	15,000	(750)	(13,620)	631	96%
Fund: 10352-Sheriff Marine Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	(1,025)	(8,976)	(2)	100%
	10,000	-	10,000	(1,025)	(8,976)	(2)	100%
Total Fund: 10352	10,000	-	10,000	(1,025)	(8,976)	(2)	100%
Fund: 10353-Sheriff Dive Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	-	(9,953)	47	100%
	10,000	-	10,000	-	(9,953)	47	100%
Total Fund: 10353	10,000	-	10,000	-	(9,953)	47	100%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	219,439	-	219,439	(11,238)	(198,795)	9,407	96%
	219,439	-	219,439	(11,238)	(198,795)	9,407	96%
Total Fund: 10400	219,439	-	219,439	(11,238)	(198,795)	9,407	96%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	(647)	1,353	32%
	2,000	-	2,000	-	(647)	1,353	32%
Total Fund: 10600	2,000	-	2,000	-	(647)	1,353	32%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	2,000	-	2,000	(220)	(1,452)	328	84%
	2,000	-	2,000	(220)	(1,452)	328	84%
Total Fund: 10700	2,000	-	2,000	(220)	(1,452)	328	84%
Fund: 10710-Parks SFA Special Projects							
56020 Parks-SFA Munson Historical							
Operating Expenditures	1,000	-	1,000	(906)	-	94	91%
	1,000	-	1,000	(906)	-	94	91%
Total Fund: 10710	1,000	-	1,000	(906)	-	94	91%
Fund: 10850-CPS-Donations							



Budget to Actuals for Year 2025

10/1/2024 thru 8/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
46000 Children Protective Services							
Operating Expenditures	23,600	-	23,600	-	(4,496)	19,104	19%
	23,600	-	23,600	-	(4,496)	19,104	19%
Total Fund: 10850	23,600	-	23,600	-	(4,496)	19,104	19%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	10,000	10,000	20,000	-	(15,306)	4,694	77%
	10,000	10,000	20,000	-	(15,306)	4,694	77%
71000 RB South Service Center							
Salaries & Benefits	3,719,227	(293,000)	3,426,227	(261,079)	(3,153,865)	11,283	100%
Operating Expenditures	2,160,000	858,027	3,018,027	(957,561)	(1,907,156)	153,310	95%
Capital	164,732	(14,822)	149,910	33,535	(183,445)	-	100%
	6,043,959	550,205	6,594,164	(1,185,105)	(5,244,466)	164,593	98%
72000 RB Central Service Center							
Salaries & Benefits	3,678,418	(388,000)	3,290,418	(259,264)	(2,729,780)	301,374	91%
Operating Expenditures	2,160,000	25,402	2,185,402	(653,114)	(1,385,452)	146,836	93%
Capital	750,000	4,528,046	5,278,046	2,582	(5,306,145)	(25,517)	100%
	6,588,418	4,165,448	10,753,866	(909,796)	(9,421,378)	422,693	96%
73000 RB North Service Center							
Salaries & Benefits	3,595,365	(133,000)	3,462,365	(250,905)	(3,027,330)	184,130	95%
Operating Expenditures	2,180,000	276,700	2,456,700	(772,438)	(1,434,808)	249,453	90%
Capital	730,001	541,058	1,271,059	(523,058)	(728,692)	19,309	98%
	6,505,366	684,758	7,190,124	(1,546,401)	(5,190,831)	452,892	94%
74000 RB West Service Center							
Salaries & Benefits	3,813,972	(431,000)	3,382,972	(265,588)	(2,910,160)	207,224	94%
Operating Expenditures	2,160,000	139,755	2,299,755	(428,660)	(1,507,828)	363,267	84%
Capital	750,000	12,611,392	13,361,392	562,922	(15,094,420)	(1,170,106)	109%
	6,723,972	12,320,147	19,044,119	(131,327)	(19,512,408)	(599,615)	103%
75000 Engineer's Office							
Salaries & Benefits	2,323,311	-	2,323,311	(143,847)	(2,110,123)	69,341	97%
Operating Expenditures	1,392,267	592,253	1,984,520	(692,148)	(1,205,359)	87,014	96%
Capital	50,000	42,491	92,491	-	(45,884)	46,607	50%
Transfers	2,300,000	-	2,300,000	-	-	2,300,000	0%
	6,065,578	634,744	6,700,322	(835,994)	(3,361,366)	2,502,962	63%
Total Fund: 20000	31,937,293	18,365,303	50,302,596	(4,608,623)	(42,745,754)	2,948,219	94%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	245,095	245,095	-	(187,333)	57,762	76%
Operating Expenditures	1,750,000	(553,000)	1,197,000	(446,758)	(559,883)	190,359	84%
Capital	-	-	-	-	-	-	0%
	1,750,000	(307,905)	1,442,095	(446,758)	(747,216)	248,121	83%
72000 RB Central Service Center							
Salaries & Benefits	-	408,197	408,197	-	(403,859)	4,338	99%
Operating Expenditures	1,750,000	274,900	2,024,900	(19,364)	(1,900,507)	105,029	95%
	1,750,000	683,097	2,433,097	(19,364)	(2,304,366)	109,367	96%
73000 RB North Service Center							
Salaries & Benefits	-	131,700	131,700	-	(121,039)	10,661	92%



Budget to Actuals for Year 2025

10/1/2024 thru 8/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	1,750,000	(164,900)	1,585,100	(640,721)	(177,950)	766,429	52%
	1,750,000	(33,200)	1,716,800	(640,721)	(298,989)	777,090	55%
74000 RB West Service Center							
Salaries & Benefits	-	460,008	460,008	-	(400,415)	59,593	87%
Operating Expenditures	1,750,000	65,000	1,815,000	(241,632)	(1,565,671)	7,697	100%
	1,750,000	525,008	2,275,008	(241,632)	(1,966,086)	67,290	97%
75000 Engineer's Office							
Operating Expenditures	1,250,000	(688,162)	561,838	45,281	(480,433)	126,686	77%
Capital	9,375,000	(1,732,096)	7,642,904	(2,404,254)	(2,323,671)	2,914,978	62%
	10,625,000	(2,420,258)	8,204,742	(2,358,973)	(2,804,104)	3,041,664	63%
Total Fund: 20500	17,625,000	(1,553,258)	16,071,742	(3,707,447)	(8,120,762)	4,243,532	74%
Fund: 39800-Law Library							
19900 Law Library							
Salaries & Benefits	88,877	-	88,877	(5,088)	(81,963)	1,826	98%
Operating Expenditures	380,000	29	380,029	(19,937)	(235,538)	124,554	67%
	468,877	29	468,906	(25,025)	(317,500)	126,381	73%
22000 Information Systems							
Operating Expenditures	6,000	-	6,000	(500)	(5,967)	(467)	108%
	6,000	-	6,000	(500)	(5,967)	(467)	108%
Total Fund: 39800	474,877	29	474,906	(25,525)	(323,467)	125,914	73%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	19,450	-	19,450	(956)	(13,425)	5,069	74%
	19,450	-	19,450	(956)	(13,425)	5,069	74%
49900 Mosquito Control							
Salaries & Benefits	1,428,300	-	1,428,300	(80,568)	(1,186,395)	161,337	89%
Operating Expenditures	1,550,900	62	1,550,962	(540,494)	(614,489)	395,979	74%
Capital	63,000	-	63,000	(375)	(52,860)	9,765	85%
	3,042,200	62	3,042,262	(621,437)	(1,853,744)	567,081	81%
Total Fund: 39900	3,061,650	62	3,061,712	(622,393)	(1,867,168)	572,151	81%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	24,600	-	24,600	(1,213)	(21,912)	1,474	94%
	24,600	-	24,600	(1,213)	(21,912)	1,474	94%
90000 Airport							
Salaries & Benefits	1,250,143	-	1,250,143	(73,730)	(1,148,924)	27,490	98%
Operating Expenditures	2,893,102	316	2,893,418	(1,038,084)	(1,745,355)	109,980	96%
Capital	1,602,500	-	1,602,500	(198)	(80,828)	1,521,474	5%
Transfers	1,711,000	-	1,711,000	-	(11,111)	1,699,889	1%
	7,456,745	316	7,457,061	(1,112,012)	(2,986,218)	3,358,832	55%
Total Fund: 60500	7,481,345	316	7,481,661	(1,113,225)	(3,008,130)	3,360,306	55%
Report Total	243,220,630	18,362,759	261,583,389	(22,397,456)	(217,001,536)	22,184,397	92%



Balance Sheet for Year 2025

as of 8/31/2025

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	(24,229,255)	10,539,931	(171,249)	510,137	(2,381,950)
Cash on Hand	35,180	100	200		100
Investments	82,809,437	36,210,339	136,384	447,391	
Accounts Receivable	1,908,594	1,994,188	244	41,507	195,434
Inventory	14,327	555,301		643,562	79,641
Prepaid	3,181,679	13,514			9,268
Amt Provided/Gen LT Debt					2,144,967
Non-current Assets	16,019,757				
Capital Assets	10,144				12,435,599
	79,749,865	49,313,374	(34,422)	1,642,597	12,483,059
Liabilities					
Accounts Payable - Other	(722,995)	(875,026)		(1,791)	(21,676)
AP-State of Texas Court Costs	(393,459)				
AP-State of Texas Other Liab	(116,408)	(681)	(35)	(2)	(33)
AP-Governmental Entities	(79,315)				
AP-Payroll Liabilities	(4,259,477)	(577,056)	(3,193)	(47,310)	(42,814)
AP Due to Others	(831,623)				
Tax Office Liabilities	(7,057,334)				
Due to Agency Groups	(3,201,793)	(6,361,039)		(43,467)	(68,877)
Non Current Liabilities					(837,510)
	(16,662,404)	(7,813,802)	(3,228)	(92,570)	(970,909)
Fund Equity					
Fund Balance	(4,566,200)	(28,867,934)	(52,935)	(679,565)	(9,995,542)
Unassigned Fund Balance	(53,241,258)				
	(57,807,458)	(28,867,934)	(52,935)	(679,565)	(9,995,542)

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



Statement of Changes in Fund Balance

as of 8/31/2025

Fund	07/31/2025	Month Ending Aug 31, 2025			08/31/2025
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	74,680,469	5,423,608	(17,342,483)	(744,496)	62,017,098
Fund 10100-General Fund - Construction	105,085	-	(5,276)	-	99,809
Fund 10200-Juv Prob Fees	10,093	93	(2,365)	-	7,821
Fund 10300-Unclaimed Juvenile Restitution	11,569	-	-	-	11,569
Fund 10340-Constable 4 Marine Team	60,793	390	-	-	61,183
Fund 10350-Sheriff Special Response Team	8,889	39	(2,803)	-	6,125
Fund 10351-Sheriff Drone Team	(12,898)	-	(721)	-	(13,620)
Fund 10352-Sheriff Marine Team	(7,597)	-	(1,379)	-	(8,976)
Fund 10353-Sheriff Dive Team	(9,873)	-	(80)	-	(9,953)
Fund 10400-Env Health-Retail Food Permits	(49,269)	5,090	(17,935)	-	(62,114)
Fund 10500-District Clerk Contingency	875,242	4,768	-	-	880,010
Fund 10600-Fire Training Field	13,987	89	(65)	-	14,011
Fund 10700-Parks Special Events	26,651	181	-	-	26,832
Fund 10710-Parks SFA Special Projects	11,464	74	-	-	11,537
Fund 10850-CPS-Donations	45,455	288	(540)	-	45,204
Total General Fund Group	75,770,059	5,434,621	(17,373,648)	(744,496)	63,086,536
Fund 20000-Road and Bridge Non-Construct	52,916,757	18,585,830	(21,253,913)	-	50,248,675
Fund 20500-Road and Bridge Construction	(8,179,400)	-	(569,703)	-	(8,749,103)
Total Road and Bridge Funds	44,737,358	18,585,830	(21,823,616)	-	41,499,572
Fund 39800-Law Library	(40,163)	26,681	(24,168)	-	(37,650)
Fund 39900-Mosquito Control District	1,834,972	11,823	(296,768)	-	1,550,027
Total Special Revenue Funds	1,794,809	38,505	(320,936)	-	1,512,377
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,291,778	9,788	(26,750)	-	1,274,816
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	373,708	6,339	(287,475)	-	92,572
Fund 42100-2018 Cert of Oblig-I,S	663,911	5,327	(145,450)	-	523,788
Fund 42200-2021 CO-Courthouse Campus I,S	3,181,096	19,256	(1,656,950)	-	1,543,402
Fund 44000-Toll Road-SH288-I&S	(92,419,180)	5,741	-	275,300	(92,138,139)
Fund 44100-Toll Road-288EXT-I&S	(30,167,923)	204	-	95,000	(30,072,719)
Fund 45000-Road Bonds-Mobility-I,S	2,933,813	22,688	(296,000)	-	2,660,501
Total Debt Service Funds	(114,142,796)	69,343	(2,412,625)	370,300	(116,115,778)

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 8/31/2025

Fund 60500-Airport Operating	9,773,068	248,589	(264,454)	-	9,757,203
Total Enterprise Funds	9,773,068	248,589	(264,454)	-	9,757,203
<hr/>					
Report Total	17,932,496	24,376,889	(42,195,279)	(374,196)	(260,090)
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Fund balances presented herein are representative of only a month's snapshot of activity and may be skewed based on timing of revenues and expenditures. The most recent audited fund balance is as of 09/30/2024 and may be found on the balance sheet report contained in this reporting package.



Transfers for Year 2025

as of 8/31/2025

Fund Group	Transfers In	Transfers Out
Enterprise Funds		
Airport Fund	-	11,111
Fiduciary, Trust and Agency		
Fiduciary Funds	190,921	190,921
General Fund Group		
General Fund	31,657	1,508,313
Special Revenue Funds		
Federal Grants	1,218,505	31,657
State Grants	29,808	-
Airport State Grants	11,111	-
Local (grants & non-grants)	260,000	-
Report Total	1,742,002	1,742,002



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