

# BRAZORIA COUNTY, TEXAS

## MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended  
July 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  
July 31, 2025

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

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



TELEPHONE:  
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August 26, 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 ten months ended July 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

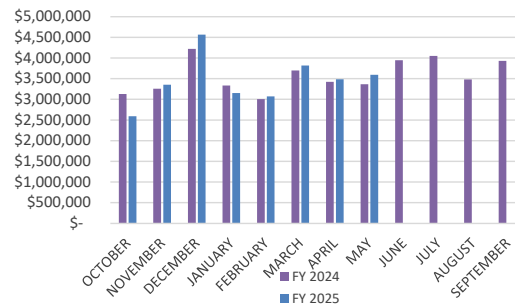
## BRAZORIA COUNTY HALF CENT SALES TAX

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		\$ (3,946,694)	-100.00%
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	\$ 27,634,151	\$ (15,213,553)	-397.61%

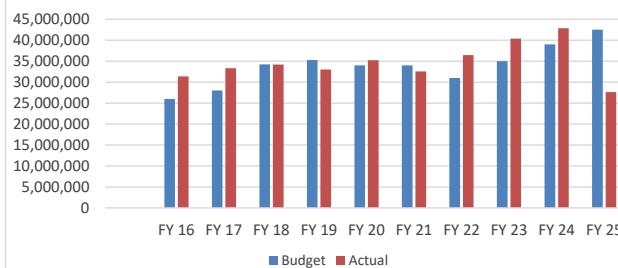
Sales Tax Collections by Month



### 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	-
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	27,634,151



# Aggregate Revenue for Year 2025

10/01/2024 thru 07/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
<b>Fund: 10000-General Fund</b>					
Tax Revenue	118,515,798	(3,498,234)	115,017,564	111,310,796	(3,706,768)
Other Constitutional Tax	42,500,000	-	42,500,000	27,634,151	(14,865,849)
Penalty and Interest	720,000	-	720,000	653,617	(66,383)
Licenses and Permits	2,315,500	-	2,315,500	1,964,897	(350,603)
Grant Revenue	488,000	-	488,000	137,493	(350,507)
Shared Revenue	641,001	-	641,001	554,657	(86,344)
Fees of Office	6,733,400	-	6,733,400	6,583,516	(149,884)
Library Revenue Fees	68,075	-	68,075	49,207	(18,868)
Legislative Fees	967,596	-	967,596	846,951	(120,645)
Other Fees	865,000	-	865,000	633,414	(231,586)
Fines and Forfeitures	2,244,500	-	2,244,500	2,256,250	11,750
Investment Income	3,831,786	-	3,831,786	4,624,412	792,626
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	3,211,844	(110,508)
Transfers	-	-	-	3,480	3,480
<b>Total Fund: 10000</b>	<b>182,328,126</b>	<b>(2,591,052)</b>	<b>179,737,074</b>	<b>160,473,581</b>	<b>(19,263,493)</b>
<b>Fund: 10200-Juv Prob Fees</b>					
Other Fees	5,500	-	5,500	702	(4,798)
Investment Income	1,200	-	1,200	411	(789)
<b>Total Fund: 10200</b>	<b>6,700</b>	<b>-</b>	<b>6,700</b>	<b>1,113</b>	<b>(5,587)</b>
<b>Fund: 10340-Constable 4 Marine Team</b>					
Investment Income	-	-	-	1,093	1,093
Contributions	-	45,000	45,000	59,700	14,700
<b>Total Fund: 10340</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>60,793</b>	<b>15,793</b>
<b>Fund: 10350-Sheriff Special Response Team</b>					
Investment Income	1,000	-	1,000	297	(703)
Transfers	20,000	-	20,000	-	(20,000)
<b>Total Fund: 10350</b>	<b>21,000</b>	<b>-</b>	<b>21,000</b>	<b>297</b>	<b>(20,703)</b>
<b>Fund: 10351-Sheriff Drone Team</b>					
Transfers	15,000	-	15,000	-	(15,000)
<b>Total Fund: 10351</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>(15,000)</b>
<b>Fund: 10352-Sheriff Marine Team</b>					
Transfers	10,000	-	10,000	-	(10,000)
<b>Total Fund: 10352</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>(10,000)</b>
<b>Fund: 10353-Sheriff Dive Team</b>					
Transfers	10,000	-	10,000	-	(10,000)
<b>Total Fund: 10353</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>(10,000)</b>
<b>Fund: 10400-Env Health-Retail Food Permits</b>					
Licenses and Permits	15,500	-	15,500	107,800	92,300
Transfers	120,000	-	120,000	-	(120,000)
<b>Total Fund: 10400</b>	<b>135,500</b>	<b>-</b>	<b>135,500</b>	<b>107,800</b>	<b>(27,700)</b>



# Aggregate Revenue for Year 2025

10/01/2024 thru 07/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
<b>Fund: 10500-District Clerk Contingency</b>					
Other Fees	-	-	-	176	176
Investment Income	40,000	-	40,000	26,368	(13,632)
<b>Total Fund: 10500</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>26,544</b>	<b>(13,456)</b>
<b>Fund: 10600-Fire Training Field</b>					
Investment Income	800	-	800	383	(417)
<b>Total Fund: 10600</b>	<b>800</b>	<b>-</b>	<b>800</b>	<b>383</b>	<b>(417)</b>
<b>Fund: 10700-Parks Special Events</b>					
Investment Income	1,500	-	1,500	718	(782)
Contributions	2,000	-	2,000	950	(1,050)
<b>Total Fund: 10700</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>1,668</b>	<b>(1,832)</b>
<b>Fund: 10710-Parks SFA Special Projects</b>					
Other Fees	1,200	-	1,200	1,094	(106)
Investment Income	-	-	-	286	286
Miscellaneous Revenue	-	-	-	-	-
<b>Total Fund: 10710</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>1,381</b>	<b>181</b>
<b>Fund: 10850-CPS-Donations</b>					
Investment Income	1,500	-	1,500	1,104	(396)
Contributions	4,000	-	4,000	11,275	7,275
<b>Total Fund: 10850</b>	<b>5,500</b>	<b>-</b>	<b>5,500</b>	<b>12,379</b>	<b>6,879</b>
<b>Fund: 20000-Road and Bridge Non-Construct</b>					
Tax Revenue	39,675,463	-	39,675,463	38,374,444	(1,301,019)
Penalty and Interest	264,000	-	264,000	237,504	(26,496)
Grant Revenue	80,000	-	80,000	83,903	3,903
Shared Revenue	2,800,000	-	2,800,000	2,565,510	(234,490)
Fees of Office	18,000	-	18,000	197,076	179,076
Road and Bridge Fees	810,000	-	810,000	894,180	84,180
Other Fees	-	-	-	213	213
Investment Income	1,000,000	-	1,000,000	1,491,400	491,400
Sale of Assets	-	-	-	4,506	4,506
Miscellaneous Revenue	500,000	-	500,000	1,062,736	562,736
<b>Total Fund: 20000</b>	<b>45,147,463</b>	<b>-</b>	<b>45,147,463</b>	<b>44,911,472</b>	<b>(235,991)</b>
<b>Fund: 20500-Road and Bridge Construction</b>					
Fees of Office	-	-	-	2	2
<b>Total Fund: 20500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>
<b>Fund: 39800-Law Library</b>					
Legislative Fees	190,000	-	190,000	181,044	(8,956)
Investment Income	28,000	-	28,000	7,400	(20,600)
Miscellaneous Revenue	10,500	-	10,500	9,467	(1,033)
Transfers	70,000	-	70,000	-	(70,000)
<b>Total Fund: 39800</b>	<b>298,500</b>	<b>-</b>	<b>298,500</b>	<b>197,911</b>	<b>(100,589)</b>
<b>Fund: 39900-Mosquito Control District</b>					
Tax Revenue	2,757,990	-	2,757,990	2,670,798	(87,192)



# Aggregate Revenue for Year 2025

10/01/2024 thru 07/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Penalty and Interest	13,700	-	13,700	14,816	1,116
Fees of Office	-	-	-	-	-
Investment Income	100,000	-	100,000	40,102	(59,898)
Sale of Assets	-	-	-	91	91
<b>Total Fund: 39900</b>	<b>2,871,690</b>	<b>-</b>	<b>2,871,690</b>	<b>2,725,807</b>	<b>(145,883)</b>
<b>Fund: 41000-2016 Limited Tax Rfd (2006 CO)</b>					
Tax Revenue	1,125,260	-	1,125,260	1,088,760	(36,500)
Penalty and Interest	7,000	-	7,000	6,747	(253)
Investment Income	55,000	-	55,000	42,387	(12,613)
<b>Total Fund: 41000</b>	<b>1,187,260</b>	<b>-</b>	<b>1,187,260</b>	<b>1,137,894</b>	<b>(49,366)</b>
<b>Fund: 42000-2021 Gen Oblig Rfd (2012 CO)</b>					
Tax Revenue	2,035,397	-	2,035,397	1,969,673	(65,724)
Penalty and Interest	13,000	-	13,000	12,457	(543)
Investment Income	10,000	-	10,000	11,900	1,900
<b>Total Fund: 42000</b>	<b>2,058,397</b>	<b>-</b>	<b>2,058,397</b>	<b>1,994,030</b>	<b>(64,367)</b>
<b>Fund: 42100-2018 Cert of Oblig-I,S</b>					
Tax Revenue	672,949	-	672,949	651,928	(21,021)
Penalty and Interest	5,200	-	5,200	4,546	(654)
Investment Income	47,000	-	47,000	17,873	(29,127)
<b>Total Fund: 42100</b>	<b>725,149</b>	<b>-</b>	<b>725,149</b>	<b>674,348</b>	<b>(50,801)</b>
<b>Fund: 42200-2021 CO-Courthouse Campus I,S</b>					
Tax Revenue	3,600,667	-	3,600,667	3,486,697	(113,970)
Penalty and Interest	16,225	-	16,225	18,494	2,269
Investment Income	260,000	-	260,000	84,463	(175,537)
<b>Total Fund: 42200</b>	<b>3,876,892</b>	<b>-</b>	<b>3,876,892</b>	<b>3,589,654</b>	<b>(287,238)</b>
<b>Fund: 44000-Toll Road-SH288-I&amp;S</b>					
Tax Revenue	-	-	-	621	621
Penalty and Interest	-	-	-	528	528
<b>Total Fund: 44000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,149</b>	<b>1,149</b>
<b>Fund: 45000-Road Bonds-Mobility-I,S</b>					
Tax Revenue	2,554,065	-	2,554,065	2,468,445	(85,620)
Penalty and Interest	24,000	-	24,000	18,163	(5,837)
Investment Income	200,000	-	200,000	101,145	(98,855)
<b>Total Fund: 45000</b>	<b>2,778,065</b>	<b>-</b>	<b>2,778,065</b>	<b>2,587,752</b>	<b>(190,313)</b>
<b>Fund: 60500-Airport Operating</b>					
Fees of Office	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,867,411	-	3,867,411	2,519,410	(1,348,001)
<b>Total Fund: 60500</b>	<b>3,867,411</b>	<b>-</b>	<b>3,867,411</b>	<b>2,519,410</b>	<b>(1,348,001)</b>
<b>Report Total</b>	<b>245,388,153</b>	<b>(2,546,052)</b>	<b>242,842,101</b>	<b>221,025,367</b>	<b>(21,816,734)</b>





# Budget to Actuals for Year 2025

10/1/2024 thru 7/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>Fund: 10000-General Fund</b>							
<b>10000 County Judge</b>							
Salaries & Benefits	838,242	-	838,242	(107,447)	(651,876)	78,918	91%
Operating Expenditures	54,300	86	54,386	(5,392)	(19,975)	29,019	47%
	892,542	86	892,628	(112,839)	(671,852)	107,937	88%
<b>10100 Comm. South Service Center</b>							
Salaries & Benefits	462,051	-	462,051	(55,619)	(371,135)	35,297	92%
Operating Expenditures	11,775	175	11,950	(330)	(5,261)	6,359	47%
	473,826	175	474,001	(55,949)	(376,396)	41,656	91%
<b>10200 Comm. Central Service Center</b>							
Salaries & Benefits	487,858	-	487,858	(55,095)	(375,715)	57,048	88%
Operating Expenditures	8,900	-	8,900	(10)	(1,970)	6,920	22%
	496,758	-	496,758	(55,106)	(377,684)	63,968	87%
<b>10300 Comm. North Service Center</b>							
Salaries & Benefits	521,321	-	521,321	(59,798)	(382,710)	78,813	85%
Operating Expenditures	12,471	197	12,668	(1,016)	(9,252)	2,401	81%
	533,792	197	533,989	(60,814)	(391,962)	81,214	85%
<b>10400 Comm. West Service Center</b>							
Salaries & Benefits	513,794	-	513,794	(60,013)	(412,079)	41,701	92%
Operating Expenditures	26,400	-	26,400	(348)	(5,324)	20,728	21%
	540,194	-	540,194	(60,362)	(417,403)	62,429	88%
<b>12000 County Clerk</b>							
Salaries & Benefits	3,180,005	-	3,180,005	(355,509)	(2,489,214)	335,282	89%
Operating Expenditures	51,800	282	52,082	(12,219)	(33,909)	5,954	89%
	3,231,805	282	3,232,087	(367,727)	(2,523,123)	341,236	89%
<b>13000 Veteran's Service</b>							
Salaries & Benefits	255,625	-	255,625	(33,211)	(203,909)	18,505	93%
Operating Expenditures	8,550	43	8,593	(265)	(4,497)	3,831	55%
	264,175	43	264,218	(33,477)	(208,406)	22,336	92%
<b>14000 Emergency Management</b>							
Salaries & Benefits	480,256	-	480,256	(61,260)	(389,091)	29,906	94%
Operating Expenditures	55,600	74	55,674	(7,035)	(18,742)	29,898	46%
	535,856	74	535,930	(68,295)	(407,832)	59,804	89%
<b>14900 Non-Departmental</b>							
Salaries & Benefits	-	-	-	-	-	-	0%
Operating Expenditures	9,624,597	(189,980)	9,434,617	(128,683)	(3,794,072)	5,511,862	42%
Capital	5,000	-	5,000	46,149	(46,149)	5,000	0%
Transfers	1,600,000	-	1,600,000	-	(339,404)	1,260,596	21%
	11,229,597	(189,980)	11,039,617	(82,534)	(4,179,625)	6,777,459	39%
<b>15001 County Court at Law 1</b>							
Salaries & Benefits	485,447	-	485,447	(63,549)	(403,338)	18,560	96%
Operating Expenditures	287,275	11,000	298,275	(2,117)	(265,790)	30,367	90%
	772,722	11,000	783,722	(65,666)	(669,128)	48,927	94%
<b>15002 County Court at Law 2</b>							
Salaries & Benefits	490,187	-	490,187	(61,210)	(380,504)	48,473	90%
Operating Expenditures	349,530	40,000	389,530	(234)	(368,268)	21,029	95%
	839,717	40,000	879,717	(61,444)	(748,772)	69,501	92%
<b>15003 County Court at Law 3</b>							
Salaries & Benefits	501,707	-	501,707	(67,292)	(413,596)	20,820	96%
Operating Expenditures	308,059	11,000	319,059	(425)	(283,496)	35,138	89%
	809,766	11,000	820,766	(67,717)	(697,092)	55,958	93%



# Budget to Actuals for Year 2025

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>15004 County Court at Law 4</b>							
Salaries & Benefits	536,677	-	536,677	(67,292)	(430,773)	38,612	93%
Operating Expenditures	365,200	2,000	367,200	211	(328,960)	38,451	90%
	901,877	2,000	903,877	(67,080)	(759,733)	77,063	91%
<b>15900 Probate Court Investigations</b>							
Salaries & Benefits	201,090	-	201,090	(23,591)	(161,538)	15,961	92%
Operating Expenditures	5,044	-	5,044	(148)	(2,441)	2,455	51%
	206,134	-	206,134	(23,739)	(163,979)	18,416	91%
<b>16000 District Courts</b>							
Salaries & Benefits	909,193	-	909,193	(120,259)	(784,453)	4,481	100%
Operating Expenditures	223,100	20	223,120	(7,155)	(70,999)	144,966	35%
	1,132,293	20	1,132,313	(127,414)	(855,452)	149,447	87%
<b>16023 District Court-23rd</b>							
Salaries & Benefits	24,805	-	24,805	-	-	24,805	0%
	24,805	-	24,805	-	-	24,805	0%
<b>16149 District Court-149th</b>							
Salaries & Benefits	306,577	-	306,577	(37,986)	(246,498)	22,093	93%
Operating Expenditures	636,500	100,000	736,500	-	(762,359)	(25,859)	104%
	943,077	100,000	1,043,077	(37,986)	(1,008,857)	(3,766)	100%
<b>16239 District Court-239th</b>							
Salaries & Benefits	310,025	-	310,025	(37,986)	(247,877)	24,162	92%
Operating Expenditures	755,000	-	755,000	-	(581,926)	173,074	77%
	1,065,025	-	1,065,025	(37,986)	(829,803)	197,236	81%
<b>16300 District Court-300th</b>							
Salaries & Benefits	322,404	-	322,404	(37,986)	(258,982)	25,436	92%
Operating Expenditures	610,000	3,000	613,000	-	(496,152)	116,848	81%
Transfers	450,000	-	450,000	-	(89,057)	360,943	20%
	1,382,404	3,000	1,385,404	(37,986)	(844,191)	503,227	64%
<b>16412 District Court-412th</b>							
Salaries & Benefits	320,350	-	320,350	(37,986)	(257,407)	24,957	92%
Operating Expenditures	1,030,000	-	1,030,000	-	(837,047)	192,953	81%
	1,350,350	-	1,350,350	(37,986)	(1,094,454)	217,910	84%
<b>16461 District Court-461st</b>							
Salaries & Benefits	305,330	-	305,330	(37,986)	(245,587)	21,757	93%
Operating Expenditures	365,000	48,000	413,000	-	(610,423)	(197,423)	148%
	670,330	48,000	718,330	(37,986)	(856,010)	(175,666)	124%
<b>17000 District Clerk</b>							
Salaries & Benefits	3,311,231	-	3,311,231	(374,649)	(2,597,007)	339,575	90%
Operating Expenditures	82,200	1,907	84,107	(21,226)	(38,812)	24,069	71%
	3,393,431	1,907	3,395,338	(395,876)	(2,635,819)	363,643	89%
<b>18110 Justice of the Peace 1,1</b>							
Salaries & Benefits	614,670	-	614,670	(68,077)	(470,348)	76,245	88%
Operating Expenditures	23,183	-	23,183	(8,266)	(6,593)	8,324	64%
	637,853	-	637,853	(76,344)	(476,941)	84,568	87%
<b>18120 Justice of the Peace 1,2</b>							
Salaries & Benefits	637,663	-	637,663	(68,979)	(504,892)	63,792	90%
Operating Expenditures	93,500	-	93,500	(11,849)	(74,445)	7,206	92%
	731,163	-	731,163	(80,828)	(579,338)	70,998	90%
<b>18210 Justice of the Peace 2,1</b>							
Salaries & Benefits	606,905	-	606,905	(67,709)	(461,840)	77,356	87%



# 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	(741)	(8,245)	6,454	58%
	622,345	-	622,345	(68,450)	(470,085)	83,810	87%
<b>18220 Justice of the Peace 2,2</b>							
Salaries & Benefits	614,145	-	614,145	(61,733)	(487,436)	64,976	89%
Operating Expenditures	22,700	-	22,700	(1,322)	(9,474)	11,904	48%
	636,845	-	636,845	(63,055)	(496,910)	76,880	88%
<b>18310 Justice of the Peace 3,1</b>							
Salaries & Benefits	547,118	-	547,118	(61,156)	(391,934)	94,029	83%
Operating Expenditures	17,900	-	17,900	(1,672)	(5,921)	10,307	42%
	565,018	-	565,018	(62,827)	(397,855)	104,336	82%
<b>18320 Justice of the Peace 3,2</b>							
Salaries & Benefits	526,866	-	526,866	(59,313)	(399,876)	67,677	87%
Operating Expenditures	17,900	182	18,082	(4,986)	(5,846)	7,250	60%
	544,766	182	544,948	(64,298)	(405,722)	74,927	86%
<b>18410 Justice of the Peace 4,1</b>							
Salaries & Benefits	612,643	-	612,643	(67,913)	(492,184)	52,546	91%
Operating Expenditures	17,550	31	17,581	(1,717)	(7,489)	8,376	52%
	630,193	31	630,224	(69,629)	(499,672)	60,922	90%
<b>18420 Justice of the Peace 4,2</b>							
Salaries & Benefits	703,564	-	703,564	(77,924)	(564,797)	60,844	91%
Operating Expenditures	51,450	-	51,450	(15,899)	(18,131)	17,420	66%
	755,014	-	755,014	(93,823)	(582,927)	78,264	90%
<b>19000 Judicial Miscellaneous</b>							
Salaries & Benefits	432,105	-	432,105	(61,467)	(262,336)	108,302	75%
Operating Expenditures	1,885,750	-	1,885,750	(86,994)	(1,805,131)	(6,375)	100%
Transfers	250,000	-	250,000	-	(18,338)	231,662	7%
	2,567,855	-	2,567,855	(148,461)	(2,085,805)	333,589	87%
<b>19100 Indigent Defense</b>							
Salaries & Benefits	255,479	-	255,479	(28,926)	(205,939)	20,614	92%
Operating Expenditures	6,671	-	6,671	(967)	(4,249)	1,455	78%
	262,150	-	262,150	(29,893)	(210,188)	22,069	92%
<b>19200 Bail Bond Board</b>							
Salaries & Benefits	148,776	-	148,776	(17,808)	(120,783)	10,185	93%
Operating Expenditures	5,500	-	5,500	(749)	(1,155)	3,596	35%
	154,276	-	154,276	(18,557)	(121,938)	13,781	91%
<b>19300 District Attorney</b>							
Salaries & Benefits	10,631,812	(73,634)	10,558,178	(1,344,483)	(8,511,148)	702,547	93%
Operating Expenditures	208,700	1,234	209,934	(49,767)	(148,797)	11,371	95%
Capital	202,268	18,634	220,902	111,784	(267,029)	65,657	70%
Transfers	132,000	-	132,000	-	(147,079)	(15,079)	111%
	11,174,780	(53,766)	11,121,014	(1,282,466)	(9,074,053)	764,496	93%
<b>19900 Law Library</b>							
Transfers	70,000	-	70,000	-	-	70,000	0%
	70,000	-	70,000	-	-	70,000	0%
<b>20100 County Auditor</b>							
Salaries & Benefits	2,315,622	-	2,315,622	(277,164)	(1,828,083)	210,375	91%
Operating Expenditures	19,450	52	19,502	(4,836)	(6,849)	7,817	60%
	2,335,072	52	2,335,124	(282,000)	(1,834,931)	218,192	91%
<b>20200 Purchasing</b>							
Salaries & Benefits	852,133	-	852,133	(101,498)	(681,709)	68,927	92%



# Budget to Actuals for Year 2025

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	41,100	12	41,112	(6,662)	(24,182)	10,268	75%
	893,233	12	893,245	(108,160)	(705,890)	79,194	91%
<b>20300 County Treasurer</b>							
Salaries & Benefits	421,675	-	421,675	(50,076)	(338,909)	32,690	92%
Operating Expenditures	92,670	100	92,770	(26,296)	(53,477)	12,998	86%
	514,345	100	514,445	(76,371)	(392,386)	45,688	91%
<b>20400 Human Resources</b>							
Salaries & Benefits	1,083,820	-	1,083,820	(134,400)	(827,256)	122,164	89%
Operating Expenditures	117,817	35,077	152,894	(53,589)	(99,436)	(132)	100%
	1,201,637	35,077	1,236,714	(187,989)	(926,693)	122,032	90%
<b>21000 Tax Assessor-Collector</b>							
Salaries & Benefits	4,434,945	-	4,434,945	(498,093)	(3,393,088)	543,764	88%
Operating Expenditures	207,700	152	207,852	(32,785)	(158,054)	17,013	92%
Capital	37,350	3,000	40,350	-	(40,350)	-	100%
	4,679,995	3,152	4,683,147	(530,878)	(3,591,492)	560,777	88%
<b>22000 Information Systems</b>							
Salaries & Benefits	3,965,218	-	3,965,218	(473,987)	(3,150,863)	340,369	91%
Operating Expenditures	7,995,303	271,714	8,267,017	(658,844)	(6,264,008)	1,344,164	84%
Debt Services	290,000	-	290,000	-	-	290,000	0%
Capital	436,200	(270,500)	165,700	12,375	(138,498)	39,577	76%
Transfers	-	-	-	-	(24,418)	(24,418)	0%
	12,686,721	1,214	12,687,935	(1,120,456)	(9,577,786)	1,989,692	84%
<b>23000 Appraisal District Assessment</b>							
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%
<b>24000 Elections</b>							
Salaries & Benefits	851,063	-	851,063	-	(684,714)	166,349	80%
Operating Expenditures	448,850	-	448,850	(15,383)	(294,020)	139,447	69%
Capital	24,000	-	24,000	-	(11,800)	12,200	49%
	1,323,913	-	1,323,913	(15,383)	(990,534)	317,996	76%
<b>25000 Facilities Management</b>							
Salaries & Benefits	2,461,823	-	2,461,823	(289,479)	(1,914,889)	257,454	90%
Operating Expenditures	3,429,400	(49,875)	3,379,525	(360,462)	(2,371,080)	647,983	81%
Capital	335,000	50,000	385,000	30,043	(112,344)	302,699	21%
	6,226,223	125	6,226,348	(619,898)	(4,398,313)	1,208,136	81%
<b>26000 Property Insurance</b>							
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%
<b>30000 County Sheriff</b>							
Salaries & Benefits	23,040,266	(163,375)	22,876,891	(3,709,217)	(18,981,096)	186,578	99%
Operating Expenditures	3,269,000	439,264	3,708,264	(320,303)	(2,831,745)	556,216	85%
Capital	1,241,550	(168,000)	1,073,550	196,147	(883,962)	385,735	64%
Transfers	55,000	-	55,000	-	(89,870)	(34,870)	163%
	27,605,816	107,889	27,713,705	(3,833,373)	(22,786,672)	1,093,660	96%
<b>30100 Animal Control</b>							
Salaries & Benefits	592,660	(6,125)	586,535	(64,012)	(488,190)	34,333	94%
Operating Expenditures	87,500	6,125	93,625	(11,910)	(58,231)	23,484	75%
Capital	52,000	3,856	55,856	-	(55,856)	-	100%
	732,160	3,856	736,016	(75,922)	(602,277)	57,817	92%



# Budget to Actuals for Year 2025

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>30200 Crime Lab</b>							
Salaries & Benefits	716,055	-	716,055	(100,641)	(606,941)	8,473	99%
Operating Expenditures	315,000	(5,590)	309,410	(34,188)	(184,558)	90,664	71%
Capital	25,000	5,590	30,590	(1,364)	(29,224)	1	100%
	1,056,055	-	1,056,055	(136,193)	(820,724)	99,138	91%
<b>31000 Tx Dept of Public Safety (DPS)</b>							
Salaries & Benefits	232,533	-	232,533	(33,115)	(185,960)	13,457	94%
Operating Expenditures	1,550	-	1,550	-	(72)	1,478	5%
	234,083	-	234,083	(33,115)	(186,032)	14,936	94%
<b>32100 Constable-Precinct 1</b>							
Salaries & Benefits	1,166,529	-	1,166,529	(127,517)	(1,014,462)	24,550	98%
Operating Expenditures	265,539	(2,709)	262,830	25,876	(252,838)	35,868	86%
Capital	-	-	-	67,083	(67,083)	-	0%
	1,432,068	(2,709)	1,429,359	(34,559)	(1,334,383)	60,417	96%
<b>32200 Constable-Precinct 2</b>							
Salaries & Benefits	1,061,806	-	1,061,806	(117,849)	(861,979)	81,978	92%
Operating Expenditures	233,400	(13,716)	219,684	22,034	(189,339)	52,378	76%
Capital	-	13,716	13,716	-	(13,716)	-	100%
	1,295,206	-	1,295,206	(95,815)	(1,065,034)	134,356	90%
<b>32300 Constable-Precinct 3</b>							
Salaries & Benefits	1,126,588	-	1,126,588	(126,557)	(817,163)	182,868	84%
Operating Expenditures	257,800	53,166	310,966	(78,175)	(128,637)	104,154	67%
Capital	179,700	(53,000)	126,700	69,618	(184,848)	11,470	91%
	1,564,088	166	1,564,254	(135,115)	(1,130,647)	298,492	81%
<b>32400 Constable-Precinct 4</b>							
Salaries & Benefits	1,906,710	-	1,906,710	(298,529)	(1,583,768)	24,413	99%
Operating Expenditures	228,500	352	228,852	(11,059)	(149,526)	68,267	70%
Capital	51,250	-	51,250	110,237	(201,185)	(39,698)	177%
	2,186,460	352	2,186,812	(199,351)	(1,934,479)	52,982	98%
<b>33000 Intensive CommunityServiceProg</b>							
Salaries & Benefits	117,244	-	117,244	-	(61,079)	56,165	52%
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	(164,714)	69,440	62%
<b>34000 Ambulance EMS</b>							
Operating Expenditures	96,000	-	96,000	-	(96,000)	-	100%
	96,000	-	96,000	-	(96,000)	-	100%
<b>34100 Fire Protection</b>							
Salaries & Benefits	65,468	-	65,468	(7,219)	(52,695)	5,554	92%
Operating Expenditures	558,000	-	558,000	-	(546,799)	11,201	98%
	623,468	-	623,468	(7,219)	(599,494)	16,755	97%
<b>34200 Fire Marshal</b>							
Transfers	310,000	-	310,000	-	-	310,000	0%
	310,000	-	310,000	-	-	310,000	0%
<b>35000 Detention Center</b>							
Salaries & Benefits	15,609,080	(161,250)	15,447,830	(2,422,733)	(13,467,681)	(442,584)	103%
Operating Expenditures	9,540,000	130,250	9,670,250	(917,098)	(6,954,056)	1,799,096	81%
Capital	196,000	300,000	496,000	(23,558)	(211,804)	260,638	47%
	25,345,080	269,000	25,614,080	(3,363,389)	(20,633,541)	1,617,150	94%
<b>36000 Juvenile Probation</b>							
Salaries & Benefits	8,671,867	-	8,671,867	(982,144)	(6,558,463)	1,131,260	87%



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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	(280,065)	(1,079,327)	192,149	88%
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	(1,245,508)	(7,703,969)	1,933,930	82%
<b>40000 Adult Probation</b>							
Operating Expenditures	266,350	117,817	384,167	(11,852)	(345,475)	26,840	93%
Transfers	92,000	-	92,000	-	-	92,000	0%
	358,350	117,817	476,167	(11,852)	(345,475)	118,840	75%
<b>45000 Health</b>							
Salaries & Benefits	599,975	379,882	979,857	(169,683)	(726,626)	83,549	91%
Operating Expenditures	94,600	392	94,992	(10,590)	(63,408)	20,994	78%
Transfers	2,000	-	2,000	-	(830)	1,170	41%
	696,575	380,274	1,076,849	(180,273)	(790,864)	105,713	90%
<b>45200 Indigent Health Care</b>							
Salaries & Benefits	200,900	-	200,900	(22,466)	(146,643)	31,791	84%
Operating Expenditures	2,439,605	735	2,440,340	(22,772)	(1,306,408)	1,111,160	54%
	2,640,505	735	2,641,240	(45,238)	(1,453,051)	1,142,951	57%
<b>45300 Water Lab</b>							
Salaries & Benefits	232,751	-	232,751	(26,506)	(173,392)	32,853	86%
Operating Expenditures	54,450	6,618	61,068	(2,994)	(56,802)	1,272	98%
	287,201	6,618	293,819	(29,500)	(230,194)	34,125	88%
<b>46000 Children Protective Services</b>							
Operating Expenditures	94,400	-	94,400	(22,604)	(54,789)	17,007	82%
Transfers	40,000	-	40,000	-	(16,767)	23,233	42%
	134,400	-	134,400	(22,604)	(71,557)	40,240	70%
<b>47000 Environmental Health</b>							
Salaries & Benefits	1,423,159	-	1,423,159	(151,862)	(1,113,774)	157,523	89%
Operating Expenditures	98,090	2,470	100,560	15,099	(46,210)	69,449	31%
Transfers	120,000	-	120,000	-	-	120,000	0%
	1,641,249	2,470	1,643,719	(136,763)	(1,159,984)	346,973	79%
<b>49000 County Welfare</b>							
Salaries & Benefits	60,688	-	60,688	(7,130)	(64,149)	(10,591)	117%
Operating Expenditures	13,400	-	13,400	(204)	(2,153)	11,043	18%
	74,088	-	74,088	(7,333)	(66,302)	452	99%
<b>50000 Mental Health</b>							
Operating Expenditures	268,800	-	268,800	-	(268,800)	-	100%
	268,800	-	268,800	-	(268,800)	-	100%
<b>51000 Actions</b>							
Operating Expenditures	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
<b>52000 Helpline</b>							
Operating Expenditures	20,000	-	20,000	-	(20,000)	-	100%
	20,000	-	20,000	-	(20,000)	-	100%
<b>53000 Marine Protection Service</b>							
Operating Expenditures	12,000	-	12,000	-	(12,000)	-	100%
	12,000	-	12,000	-	(12,000)	-	100%
<b>55000 Library Administration</b>							
Salaries & Benefits	6,973,810	-	6,973,810	(815,818)	(5,577,068)	580,924	92%
Operating Expenditures	1,699,338	127,857	1,827,195	(273,304)	(1,479,932)	73,959	96%
Capital	209,419	(122,400)	87,019	-	-	87,019	0%
	8,882,567	5,457	8,888,024	(1,089,123)	(7,056,999)	741,902	92%





# Budget to Actuals for Year 2025

10/1/2024 thru 7/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>56000 Parks</b>							
Salaries & Benefits	4,013,411	-	4,013,411	(495,343)	(3,147,439)	370,629	91%
Operating Expenditures	1,357,050	615	1,357,665	(243,732)	(939,536)	174,397	87%
Capital	630,000	(25,000)	605,000	213,839	(663,045)	155,795	74%
Transfers	-	-	-	-	(9,876)	(9,876)	0%
	6,000,461	(24,385)	5,976,076	(525,236)	(4,759,896)	690,945	88%
<b>57000 Fairgrounds</b>							
Salaries & Benefits	76,930	-	76,930	(10,654)	(62,038)	4,238	94%
Operating Expenditures	285,540	-	285,540	(32,623)	(157,046)	95,871	66%
Capital	775,000	(775,000)	-	(41,294)	-	(41,294)	0%
	1,137,470	(775,000)	362,470	(84,570)	(219,084)	58,816	84%
<b>58000 Museum</b>							
Salaries & Benefits	646,493	-	646,493	(76,842)	(460,710)	108,941	83%
Operating Expenditures	26,932	207	27,139	(4,367)	(10,095)	12,677	53%
Capital	325,302	-	325,302	-	(101,165)	224,137	31%
	998,727	207	998,934	(81,209)	(571,969)	345,755	65%
<b>60000 Agriculture Extension</b>							
Salaries & Benefits	524,775	-	524,775	(63,790)	(420,919)	40,066	92%
Operating Expenditures	58,700	3,105	61,805	(6,760)	(44,172)	10,873	82%
	583,475	3,105	586,580	(70,549)	(465,091)	50,939	91%
<b>65000 Flood Plain Administrator</b>							
Salaries & Benefits	326,999	-	326,999	(35,979)	(249,062)	41,959	87%
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	(36,659)	(309,665)	48,543	88%
<b>Total Fund: 10000</b>	<b>182,328,126</b>	<b>169,643</b>	<b>182,497,769</b>	<b>(18,325,403)</b>	<b>(138,969,777)</b>	<b>25,202,589</b>	<b>86%</b>
<b>Fund: 10100-General Fund - Construction</b>							
<b>56000 Parks</b>							
Operating Expenditures	-	25,000	25,000	(7,951)	-	17,049	32%
Capital	-	-	-	(16,984)	-	(16,984)	0%
	-	25,000	25,000	(24,935)	-	65	100%
<b>57000 Fairgrounds</b>							
Operating Expenditures	-	75,000	75,000	(6,550)	(5,929)	62,521	17%
Capital	-	700,000	700,000	-	-	700,000	0%
	-	775,000	775,000	(6,550)	(5,929)	762,521	2%
<b>Total Fund: 10100</b>	<b>-</b>	<b>800,000</b>	<b>800,000</b>	<b>(31,485)</b>	<b>(5,929)</b>	<b>762,586</b>	<b>5%</b>
<b>Fund: 10200-Juv Prob Fees</b>							
<b>36000 Juvenile Probation</b>							
Operating Expenditures	9,300	-	9,300	(3,463)	(4,193)	1,644	82%
Capital	-	-	-	-	(2,691)	(2,691)	0%
	9,300	-	9,300	(3,463)	(6,884)	(1,047)	111%
<b>Total Fund: 10200</b>	<b>9,300</b>	<b>-</b>	<b>9,300</b>	<b>(3,463)</b>	<b>(6,884)</b>	<b>(1,047)</b>	<b>111%</b>
<b>Fund: 10340-Constable 4 Marine Team</b>							
<b>32400 Constable-Precinct 4</b>							
Capital	-	45,000	45,000	(60,580)	-	(15,580)	135%
	-	45,000	45,000	(60,580)	-	(15,580)	135%
<b>Total Fund: 10340</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>(60,580)</b>	<b>-</b>	<b>(15,580)</b>	<b>135%</b>
<b>Fund: 10350-Sheriff Special Response Team</b>							



# Budget to Actuals for Year 2025

10/1/2024 thru 7/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>30000 County Sheriff</b>							
Operating Expenditures	20,000	-	20,000	(12,285)	(3,554)	4,161	79%
	20,000	-	20,000	(12,285)	(3,554)	4,161	79%
<b>35000 Detention Center</b>							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<b>Total Fund: 10350</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>(12,285)</b>	<b>(3,554)</b>	<b>4,161</b>	<b>79%</b>
<b>Fund: 10351-Sheriff Drone Team</b>							
<b>30000 County Sheriff</b>							
Operating Expenditures	15,000	-	15,000	(766)	(12,898)	1,335	91%
	15,000	-	15,000	(766)	(12,898)	1,335	91%
<b>Total Fund: 10351</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>(766)</b>	<b>(12,898)</b>	<b>1,335</b>	<b>91%</b>
<b>Fund: 10352-Sheriff Marine Team</b>							
<b>30000 County Sheriff</b>							
Operating Expenditures	10,000	-	10,000	(2,276)	(7,597)	127	99%
	10,000	-	10,000	(2,276)	(7,597)	127	99%
<b>Total Fund: 10352</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>(2,276)</b>	<b>(7,597)</b>	<b>127</b>	<b>99%</b>
<b>Fund: 10353-Sheriff Dive Team</b>							
<b>30000 County Sheriff</b>							
Operating Expenditures	10,000	-	10,000	(80)	(9,873)	47	100%
	10,000	-	10,000	(80)	(9,873)	47	100%
<b>Total Fund: 10353</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>(80)</b>	<b>(9,873)</b>	<b>47</b>	<b>100%</b>
<b>Fund: 10400-Env Health-Retail Food Permits</b>							
<b>47000 Environmental Health</b>							
Salaries & Benefits	219,439	-	219,439	(21,964)	(174,096)	23,379	89%
	219,439	-	219,439	(21,964)	(174,096)	23,379	89%
<b>Total Fund: 10400</b>	<b>219,439</b>	<b>-</b>	<b>219,439</b>	<b>(21,964)</b>	<b>(174,096)</b>	<b>23,379</b>	<b>89%</b>
<b>Fund: 10600-Fire Training Field</b>							
<b>34100 Fire Protection</b>							
Operating Expenditures	2,000	-	2,000	-	(582)	1,418	29%
	2,000	-	2,000	-	(582)	1,418	29%
<b>Total Fund: 10600</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>(582)</b>	<b>1,418</b>	<b>29%</b>
<b>Fund: 10700-Parks Special Events</b>							
<b>56000 Parks</b>							
Operating Expenditures	2,000	-	2,000	(220)	(1,452)	328	84%
	2,000	-	2,000	(220)	(1,452)	328	84%
<b>Total Fund: 10700</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>(220)</b>	<b>(1,452)</b>	<b>328</b>	<b>84%</b>
<b>Fund: 10710-Parks SFA Special Projects</b>							
<b>56020 Parks-SFA Munson Historical</b>							
Operating Expenditures	1,000	-	1,000	-	-	1,000	0%
	1,000	-	1,000	-	-	1,000	0%
<b>Total Fund: 10710</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Fund: 10850-CPS-Donations</b>							





# Budget to Actuals for Year 2025

10/1/2024 thru 7/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
<b>46000 Children Protective Services</b>							
Operating Expenditures	23,600	-	23,600	(540)	(3,956)	19,104	19%
	23,600	-	23,600	(540)	(3,956)	19,104	19%
<b>Total Fund: 10850</b>	<b>23,600</b>	<b>-</b>	<b>23,600</b>	<b>(540)</b>	<b>(3,956)</b>	<b>19,104</b>	<b>19%</b>
<b>Fund: 20000-Road and Bridge Non-Construct</b>							
<b>22000 Information Systems</b>							
Operating Expenditures	10,000	10,000	20,000	(30)	(12,830)	7,140	64%
	10,000	10,000	20,000	(30)	(12,830)	7,140	64%
<b>71000 RB South Service Center</b>							
Salaries & Benefits	3,719,227	(293,000)	3,426,227	(458,513)	(2,781,159)	186,555	95%
Operating Expenditures	2,160,000	708,822	2,868,822	(574,645)	(1,603,736)	690,442	76%
Capital	164,732	(14,822)	149,910	33,535	(183,445)	-	100%
	6,043,959	401,000	6,444,959	(999,623)	(4,568,339)	876,997	86%
<b>72000 RB Central Service Center</b>							
Salaries & Benefits	3,678,418	(388,000)	3,290,418	(457,565)	(2,371,254)	461,599	86%
Operating Expenditures	2,160,000	(41,211)	2,118,789	(536,506)	(1,392,546)	189,737	91%
Capital	750,000	330,000	1,080,000	(670,144)	(408,691)	1,165	100%
	6,588,418	(99,211)	6,489,207	(1,664,215)	(4,172,491)	652,501	90%
<b>73000 RB North Service Center</b>							
Salaries & Benefits	3,595,365	(133,000)	3,462,365	(440,433)	(2,702,173)	319,759	91%
Operating Expenditures	2,180,000	170,700	2,350,700	(544,806)	(1,304,584)	501,310	79%
Capital	730,001	541,058	1,271,059	(523,058)	(728,692)	19,309	98%
	6,505,366	578,758	7,084,124	(1,508,298)	(4,735,449)	840,377	88%
<b>74000 RB West Service Center</b>							
Salaries & Benefits	3,813,972	(431,000)	3,382,972	(471,113)	(2,490,073)	421,786	88%
Operating Expenditures	2,160,000	206,660	2,366,660	(483,777)	(1,323,851)	559,032	76%
Capital	750,000	116	750,116	548,999	(1,299,114)	-	100%
	6,723,972	(224,224)	6,499,748	(405,891)	(5,113,039)	980,818	85%
<b>75000 Engineer's Office</b>							
Salaries & Benefits	2,323,311	-	2,323,311	(288,687)	(1,837,224)	197,400	92%
Operating Expenditures	1,392,267	438,283	1,830,550	(347,360)	(543,535)	939,655	49%
Capital	50,000	209	50,209	-	(45,884)	4,325	91%
Transfers	2,300,000	-	2,300,000	-	-	2,300,000	0%
	6,065,578	438,492	6,504,070	(636,047)	(2,426,642)	3,441,381	47%
<b>Total Fund: 20000</b>	<b>31,937,293</b>	<b>1,104,816</b>	<b>33,042,109</b>	<b>(5,214,105)</b>	<b>(21,028,791)</b>	<b>6,799,213</b>	<b>79%</b>
<b>Fund: 20500-Road and Bridge Construction</b>							
<b>71000 RB South Service Center</b>							
Salaries & Benefits	-	245,095	245,095	-	(143,232)	101,863	58%
Operating Expenditures	1,750,000	(553,000)	1,197,000	5,929	(481,567)	721,362	40%
Capital	-	-	-	-	-	-	0%
	1,750,000	(307,905)	1,442,095	5,929	(624,799)	823,225	43%
<b>72000 RB Central Service Center</b>							
Salaries & Benefits	-	408,197	408,197	-	(374,171)	34,026	92%
Operating Expenditures	1,750,000	274,900	2,024,900	(26,029)	(1,806,710)	192,161	91%
	1,750,000	683,097	2,433,097	(26,029)	(2,180,881)	226,187	91%
<b>73000 RB North Service Center</b>							
Salaries & Benefits	-	131,700	131,700	-	(59,334)	72,366	45%



# Budget to Actuals for Year 2025

10/1/2024 thru 7/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	1,750,000	(164,900)	1,585,100	(608,539)	(93,702)	882,859	44%
	1,750,000	(33,200)	1,716,800	(608,539)	(153,035)	955,226	44%
<b>74000 RB West Service Center</b>							
Salaries & Benefits	-	460,008	460,008	-	(400,087)	59,921	87%
Operating Expenditures	1,750,000	65,000	1,815,000	(273,336)	(1,533,967)	7,697	100%
	1,750,000	525,008	2,275,008	(273,336)	(1,934,054)	67,618	97%
<b>75000 Engineer's Office</b>							
Operating Expenditures	1,250,000	(688,162)	561,838	11,488	(446,640)	126,686	77%
Capital	9,375,000	(1,282,096)	8,092,904	1,578,799	(2,176,476)	7,495,227	7%
	10,625,000	(1,970,258)	8,654,742	1,590,287	(2,623,116)	7,621,913	12%
<b>Total Fund: 20500</b>	<b>17,625,000</b>	<b>(1,103,258)</b>	<b>16,521,742</b>	<b>688,312</b>	<b>(7,515,886)</b>	<b>9,694,168</b>	<b>41%</b>
<b>Fund: 39800-Law Library</b>							
<b>19900 Law Library</b>							
Salaries & Benefits	88,877	-	88,877	(10,352)	(71,472)	7,054	92%
Operating Expenditures	380,000	29	380,029	(35,977)	(219,497)	124,554	67%
	468,877	29	468,906	(46,328)	(290,969)	131,608	72%
<b>22000 Information Systems</b>							
Operating Expenditures	6,000	-	6,000	(1,000)	(5,467)	(467)	108%
	6,000	-	6,000	(1,000)	(5,467)	(467)	108%
<b>Total Fund: 39800</b>	<b>474,877</b>	<b>29</b>	<b>474,906</b>	<b>(47,328)</b>	<b>(296,436)</b>	<b>131,141</b>	<b>72%</b>
<b>Fund: 39900-Mosquito Control District</b>							
<b>22000 Information Systems</b>							
Operating Expenditures	19,450	-	19,450	(1,301)	(5,225)	12,924	34%
	19,450	-	19,450	(1,301)	(5,225)	12,924	34%
<b>49900 Mosquito Control</b>							
Salaries & Benefits	1,428,300	-	1,428,300	(164,339)	(1,029,492)	234,469	84%
Operating Expenditures	1,550,900	62	1,550,962	(264,342)	(439,742)	846,878	45%
Capital	63,000	-	63,000	(375)	(52,860)	9,765	85%
	3,042,200	62	3,042,262	(429,056)	(1,522,094)	1,091,112	64%
<b>Total Fund: 39900</b>	<b>3,061,650</b>	<b>62</b>	<b>3,061,712</b>	<b>(430,357)</b>	<b>(1,527,319)</b>	<b>1,104,037</b>	<b>64%</b>
<b>Fund: 60500-Airport Operating</b>							
<b>22000 Information Systems</b>							
Operating Expenditures	24,600	-	24,600	(2,427)	(20,293)	1,880	92%
	24,600	-	24,600	(2,427)	(20,293)	1,880	92%
<b>90000 Airport</b>							
Salaries & Benefits	1,250,143	-	1,250,143	(146,268)	(1,007,793)	96,082	92%
Operating Expenditures	2,893,102	316	2,893,418	(1,225,851)	(1,610,968)	56,599	98%
Capital	1,602,500	-	1,602,500	(24,122)	(56,904)	1,521,474	5%
Transfers	1,711,000	-	1,711,000	-	(11,111)	1,699,889	1%
	7,456,745	316	7,457,061	(1,396,241)	(2,686,777)	3,374,044	55%
<b>Total Fund: 60500</b>	<b>7,481,345</b>	<b>316</b>	<b>7,481,661</b>	<b>(1,398,668)</b>	<b>(2,707,070)</b>	<b>3,375,924</b>	<b>55%</b>
<b>Report Total</b>	<b>243,220,630</b>	<b>1,016,607</b>	<b>244,237,237</b>	<b>(24,861,207)</b>	<b>(172,272,099)</b>	<b>47,103,931</b>	<b>81%</b>



# Balance Sheet for Year 2025

as of 7/31/2025

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
<b>Assets</b>					
Cash in Bank	(22,389,323)	13,673,506	(173,489)	792,196	(2,364,578)
Cash on Hand	35,180	100	200		100
Investments	93,706,625	36,077,055	135,887	445,761	
Accounts Receivable	2,312,626	2,184,159	244	51,660	248,394
Inventory	14,327	555,301		656,820	79,641
Prepaid	3,025,725	(32,049)	(28)	(1,400)	7,247
Amt Provided/Gen LT Debt					2,144,967
Non-current Assets	16,019,757				
Capital Assets	10,144				12,435,599
	92,735,062	52,458,072	(37,186)	1,945,037	12,551,370
<b>Liabilities</b>					
Accounts Payable - Other	(1,863,925)	(714,452)	(484)	(20,547)	(83,171)
AP-State of Texas Court Costs	(195,130)				
AP-State of Texas Other Liab	(114,799)	(671)	(35)	(2)	(7)
AP-Governmental Entities	(493)				
AP-Payroll Liabilities	(3,245,497)	(461,292)	(2,458)	(35,896)	(33,796)
AP Due to Others	(626,873)				
Tax Office Liabilities	(7,280,449)				
Due to Agency Groups	(3,637,462)	(6,544,300)		(53,620)	(68,872)
Non Current Liabilities					(837,510)
	(16,964,628)	(7,720,715)	(2,977)	(110,065)	(1,023,355)
<b>Fund Equity</b>					
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 7/31/2025

Fund	06/30/2025	Month Ending Jul 31, 2025			07/31/2025
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	76,205,402	12,326,753	(13,845,285)	(6,950)	74,679,919
Fund 10100-General Fund - Construction	105,085	-	-	-	105,085
Fund 10200-Juv Prob Fees	14,108	75	(4,090)	-	10,093
Fund 10300-Unclaimed Juvenile Restitution	11,569	-	-	-	11,569
Fund 10340-Constable 4 Marine Team	60,665	128	-	-	60,793
Fund 10350-Sheriff Special Response Team	8,870	19	-	-	8,889
Fund 10351-Sheriff Drone Team	(11,458)	-	(1,440)	-	(12,898)
Fund 10352-Sheriff Marine Team	(7,597)	-	-	-	(7,597)
Fund 10353-Sheriff Dive Team	(9,517)	-	(356)	-	(9,873)
Fund 10400-Env Health-Retail Food Permits	(42,900)	13,070	(19,439)	-	(49,269)
Fund 10500-District Clerk Contingency	872,923	2,319	-	-	875,242
Fund 10600-Fire Training Field	13,958	29	-	-	13,987
Fund 10700-Parks Special Events	26,445	206	-	-	26,651
Fund 10710-Parks SFA Special Projects	11,090	374	-	-	11,464
Fund 10850-CPS-Donations	44,439	1,156	(139)	-	45,455
<b>Total General Fund Group</b>	<b>77,303,081</b>	<b>12,344,127</b>	<b>(13,870,749)</b>	<b>(6,950)</b>	<b>75,769,509</b>
Fund 20000-Road and Bridge Non-Construct	51,994,348	3,040,745	(2,118,336)	-	52,916,757
Fund 20500-Road and Bridge Construction	(7,828,715)	(2)	(350,683)	-	(8,179,400)
<b>Total Road and Bridge Funds</b>	<b>44,165,633</b>	<b>3,040,744</b>	<b>(2,469,019)</b>	<b>-</b>	<b>44,737,358</b>
Fund 39800-Law Library	(35,017)	19,656	(24,803)	-	(40,163)
Fund 39900-Mosquito Control District	1,771,424	175,237	(111,689)	-	1,834,972
<b>Total Special Revenue Funds</b>	<b>1,736,407</b>	<b>194,893</b>	<b>(136,491)</b>	<b>-</b>	<b>1,794,809</b>
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,217,879	73,899	-	-	1,291,778
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	245,689	128,019	-	-	373,708
Fund 42100-2018 Cert of Oblig-I,S	620,326	43,585	-	-	663,911
Fund 42200-2021 CO-Courthouse Campus I,S	2,950,036	231,060	-	-	3,181,096
Fund 44000-Toll Road-SH288-I&S	(92,683,071)	3,915	(15,025)	275,000	(92,419,180)
Fund 44100-Toll Road-288EXT-I&S	(30,258,580)	-	(4,344)	95,000	(30,167,923)
Fund 45000-Road Bonds-Mobility-I,S	2,765,973	167,841	-	-	2,933,813
<b>Total Debt Service Funds</b>	<b>(115,141,748)</b>	<b>648,320</b>	<b>(19,368)</b>	<b>370,000</b>	<b>(114,142,796)</b>

Fund balances presented herein are representative of only a month's snapshot of activity and may be skewed based on timing of revenues and expenditures. The most recent audited fund balance is as of 09/30/2024 and may be found on the balance sheet report contained in this reporting package.



# Statement of Changes in Fund Balance

as of 7/31/2025

Fund 60500-Airport Operating	9,769,811	306,129	(302,872)	-	9,773,068
<b>Total Enterprise Funds</b>	9,769,811	306,129	(302,872)	-	9,773,068
<hr/>					
<b>Report Total</b>	<b>17,833,185</b>	<b>16,534,212</b>	<b>(16,798,500)</b>	<b>363,050</b>	<b>17,931,946</b>
<hr/>					

*Fund balances presented herein are representative of only a month's snapshot of activity and may be skewed based on timing of revenues and expenditures. The most recent audited fund balance is as of 09/30/2024 and may be found on the balance sheet report contained in this reporting package.*



# Transfers for Year 2025

as of 8/31/2025

Fund Group	Transfers In	Transfers Out
<b>Enterprise Funds</b>		
Airport Fund	-	11,111
<b>Fiduciary, Trust and Agency</b>		
Fiduciary Funds	190,921	190,921
<b>General Fund Group</b>		
General Fund	3,480	1,009,932
<b>Special Revenue Funds</b>		
Federal Grants	721,725	3,480
State Grants	28,207	-
Airport State Grants	11,111	-
Local (grants & non-grants)	260,000	-
<b>Report Total</b>	<b>1,215,444</b>	<b>1,215,444</b>



# 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
<b>Total</b>	<b>74,000.00</b>	<b>2,095,000.00</b>	<b>26,750.00</b>	<b>2,195,750.00</b>

## Unlimited Tax Refunding Bonds, Series 2016

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

True Interest Cost: 2.376 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
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
<b>Total</b>	<b>150,500.00</b>	<b>3,060,000.00</b>	<b>78,875.00</b>	<b>3,289,375.00</b>



# 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
<b>Total</b>	<b>1,212,350.00</b>	<b>6,870,000.00</b>	<b>1,058,025.00</b>	<b>9,140,375.00</b>

## 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
<b>Total</b>	<b>130,625.00</b>	<b>2,040,000.00</b>	<b>79,625.00</b>	<b>2,250,250.00</b>





# 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
<b>Total</b>	<b>588,125.00</b>	<b>6,460,000.00</b>	<b>426,625.00</b>	<b>7,474,750.00</b>



# 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
<b>Total</b>	<b>21,486,425.00</b>	<b>85,895,000.00</b>	<b>19,806,600.00</b>	<b>127,188,025.00</b>



# 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
<b>Total</b>	<b>1,498,800.00</b>	<b>13,250,000.00</b>	<b>1,177,325.00</b>	<b>15,926,125.00</b>

## Unlimited Tax Refunding Bonds, Series 2021

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

True Interest Cost: 1.340 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
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
<b>Total</b>	<b>356,400.00</b>	<b>3,785,000.00</b>	<b>280,700.00</b>	<b>4,422,100.00</b>