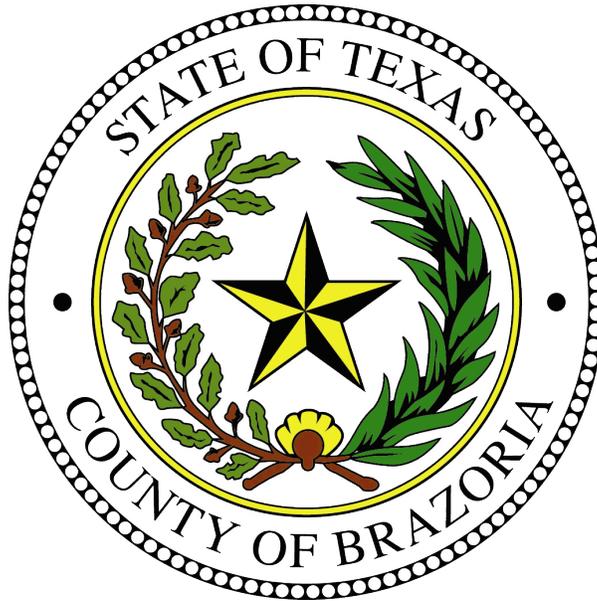


BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
February 28, 2026

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
February 28, 2026

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



TELEPHONE:
Courthouse (979) 864-1276
Brazosport (979) 388-1276
Houston (281) 756-1276

March 24, 2026

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

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Brazoria County, Texas as of and for the five months ended February 28, 2026, is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. These statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles.

Due to the size of the county, and the significant volume of financial information contained in the books and records, our office has chosen not to present each fund individually monthly. Rather, we have identified a group of funds composed of two of the County's major funds and their sub-funds (General, Road and Bridge), along with other funds which are typically brought before Court on a budgetary basis (Law Library, Mosquito Control, and Airport). Should you desire to see detailed information contained in a fund which has not been identified as most relevant for the monthly presentation, please contact my office and we will be happy to assist you.

Current and historical data related to the County's half cent sales tax is provided for your reference. The Schedule of Revenues shows the budgeted amounts versus the year-to-date actual balances. The Schedule of Expenditures included herein shows the adjusted budget, the year-to-date activity, current encumbrance, and the remainder in the budget. Included in the Financial Statements are balance sheets for the General Fund, Road & Bridge Fund, Law Library Fund, Mosquito Control Fund, and Airport Fund. The Statement of Changes in Fund Balance shows balances on hand at the beginning and end of the month for the General Fund, Road & Bridge Fund, Law Library Fund, Mosquito Control Fund, and Airport Fund. The schedule of transfers, when applicable, includes all funds. The Debt Service Payment Schedule is also presented for your reference, for fiscal year 2025. Our intention is for this report to be useful for you, so we welcome your suggestions for the contents of this submission.

This report is designed to provide a general overview of Brazoria County's finances for all those with an interest in the County's finances at a specific point during the fiscal year. However, the reader should note that the report does not include those disclosures associated with, and usually made a part of, audited financial statements. Additionally, due to the statutory duties of the County Auditor, I am not independent with regard to these financial reports as defined by the professional standards of the American Institute of Certified Public Accountants. However, these financial statements were prepared, and the financial accounting records were maintained with objectivity and due professional care. Questions concerning any of the information provided in this report should be addressed to Brazoria County Auditor, 237 E. Locust, Suite 403 Angleton, Texas 77515.

Respectfully submitted,

Kaysie Stewart

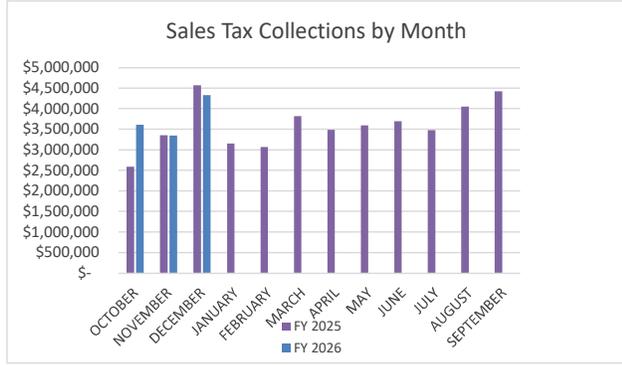
Kaysie Stewart, CPA
Brazoria County Auditor

BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 2026

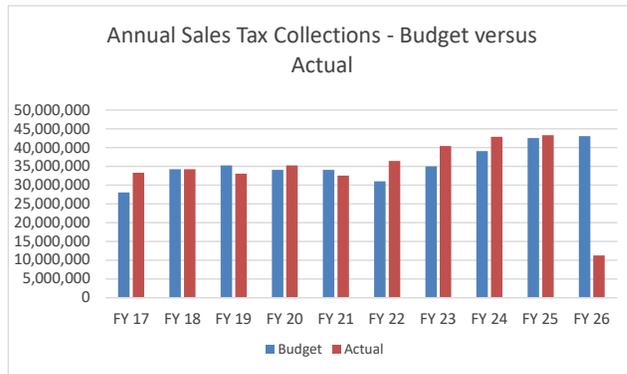
CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2025	FY 2026	DIFF	%
OCTOBER	\$ 2,590,598	\$ 3,606,073	\$ 1,015,475	39.20%
NOVEMBER	\$ 3,352,546	\$ 3,342,253	\$ (10,293)	-0.31%
DECEMBER	\$ 4,567,501	\$ 4,331,624	\$ (235,877)	-5.16%
JANUARY	\$ 3,154,249		\$ (3,154,249)	-100.00%
FEBRUARY	\$ 3,070,480		\$ (3,070,480)	-100.00%
MARCH	\$ 3,819,082		\$ (3,819,082)	-100.00%
APRIL	\$ 3,485,677		\$ (3,485,677)	-100.00%
MAY	\$ 3,594,018		\$ (3,594,018)	-100.00%
JUNE	\$ 3,690,961		\$ (3,690,961)	-100.00%
JULY	\$ 3,476,058		\$ (3,476,058)	-100.00%
AUGUST	\$ 4,053,271		\$ (4,053,271)	-100.00%
SEPTEMBER	\$ 4,424,008		\$ (4,424,008)	-100.00%
TOTAL	\$ 43,278,449	\$ 11,279,950	\$ (31,998,499)	-866.27%



SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

Month Collected/ Month Remitted	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
OCT / DEC	2,370,762	2,761,724	2,688,403	2,903,267	2,470,404	2,675,997	2,918,977	3,129,605	2,590,598	3,606,073
NOV / JAN	2,836,834	2,628,696	2,445,797	2,959,313	2,329,923	2,915,362	3,187,114	3,258,002	3,352,546	3,342,253
DEC / FEB	3,025,724	3,355,280	3,223,811	4,879,325	3,191,485	3,417,308	4,235,575	4,222,460	4,567,501	4,331,624
JAN / MAR	2,403,784	2,469,154	2,419,518	2,650,236	2,289,106	2,582,007	3,358,801	3,336,617	3,154,249	-
FEB / APR	2,848,424	2,547,052	2,463,806	2,525,579	2,180,322	2,674,322	2,896,108	3,005,923	3,070,480	-
MAR / MAY	3,217,762	3,215,527	3,070,484	3,165,793	3,066,626	3,446,518	3,784,669	3,699,623	3,819,082	-
APR / JUN	2,606,749	2,813,563	2,559,583	3,284,410	2,830,660	2,936,560	3,004,854	3,422,540	3,485,677	-
MAY / JUL	2,774,951	2,825,395	2,707,673	2,645,958	2,722,243	3,017,869	3,304,495	3,365,688	3,594,018	-
JUN / AUG	3,543,149	3,029,214	2,787,642	3,003,985	2,982,129	3,441,777	4,007,709	3,946,694	3,690,961	-
JUL / SEPT	2,442,438	2,577,899	2,939,101	2,319,781	2,738,182	2,968,517	3,198,125	4,050,506	3,476,058	-
AUG / OCT	2,349,851	3,077,481	2,761,600	2,300,406	2,727,955	3,097,322	3,237,062	3,480,157	4,053,281	-
SEP / NOV	2,891,665	2,894,158	2,952,287	2,592,087	3,024,952	3,277,671	3,255,439	3,929,890	4,424,008	-



SALES TAX BY FISCAL YEAR

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
Budget	28,000,000	34,250,000	35,250,000	34,000,000	34,000,000	31,000,000	35,000,000	39,000,000	42,500,000	43,000,000
Actual	33,312,092	34,195,142	33,019,705	35,230,141	32,553,987	36,451,230	40,388,928	42,847,705	43,278,459	11,279,950



Aggregate Revenue for Year 2026

10/01/2025 thru 02/28/2026

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	137,733,382	-	137,733,382	114,624,414	(23,108,968)
Other Constitutional Tax	43,000,000	-	43,000,000	11,210,115	(31,789,885)
Penalty and Interest	730,000	-	730,000	212,620	(517,380)
Licenses and Permits	2,143,800	1,300	2,145,100	665,486	(1,479,614)
Grant Revenue	167,000	-	167,000	123,226	(43,774)
Shared Revenue	680,000	-	680,000	241,674	(438,326)
Fees of Office	6,960,500	340,000	7,300,500	1,857,982	(5,442,518)
Library Revenue Fees	55,075	-	55,075	9,053	(46,022)
Legislative Fees	992,100	-	992,100	429,579	(562,521)
Other Fees	736,350	-	736,350	311,212	(425,138)
Fines and Forfeitures	2,415,000	-	2,415,000	1,273,082	(1,141,918)
Investment Income	4,500,000	-	4,500,000	1,420,284	(3,079,716)
Sale of Assets	1,000	-	1,000	13,440	12,440
Contributions	-	-	-	721	721
Miscellaneous Revenue	2,086,000	116,132	2,202,132	856,392	(1,345,740)
Total Fund: 10000	202,200,207	457,432	202,657,639	133,249,278	(69,408,361)
Fund: 10200-Juv Prob Fees					
Other Fees	-	-	-	72	72
Investment Income	400	-	400	138	(262)
Total Fund: 10200	400	-	400	209	(191)
Fund: 10300-Unclaimed Juvenile Restitution					
Fines and Forfeitures	-	-	-	871	871
Total Fund: 10300	-	-	-	871	871
Fund: 10340-Constable 4 Marine Team					
Investment Income	-	-	-	269	269
Total Fund: 10340	-	-	-	269	269
Fund: 10350-Sheriff Special Response Team					
Investment Income	-	-	-	138	138
Transfers	20,000	-	20,000	20,000	-
Total Fund: 10350	20,000	-	20,000	20,138	138
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	109,500	-	109,500	39,830	(69,670)
Transfers	120,000	-	120,000	-	(120,000)
Total Fund: 10400	229,500	-	229,500	39,830	(189,670)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	61	61
Investment Income	30,000	-	30,000	14,312	(15,688)
Total Fund: 10500	30,000	-	30,000	14,373	(15,627)
Fund: 10600-Fire Training Field					
Investment Income	200	-	200	224	24
Total Fund: 10600	200	-	200	224	24
Fund: 10700-Parks Special Events					



Aggregate Revenue for Year 2026

10/01/2025 thru 02/28/2026

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Investment Income	500	-	500	446	(54)
Contributions	-	-	-	235	235
Total Fund: 10700	500	-	500	681	181
Fund: 10710-Parks SFA Special Projects					
Other Fees	800	-	800	440	(360)
Investment Income	-	-	-	177	177
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	800	-	800	618	(182)
Fund: 10850-CPS-Donations					
Investment Income	800	-	800	810	10
Contributions	4,000	-	4,000	4,696	696
Total Fund: 10850	4,800	-	4,800	5,506	706
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	39,471,506	-	39,471,506	34,251,316	(5,220,190)
Penalty and Interest	240,000	-	240,000	73,272	(166,728)
Grant Revenue	80,000	-	80,000	83,877	3,877
Shared Revenue	2,900,000	-	2,900,000	1,086,050	(1,813,950)
Fees of Office	40,000	-	40,000	95,946	55,946
Road and Bridge Fees	810,000	-	810,000	612,564	(197,436)
Investment Income	1,000,000	-	1,000,000	643,165	(356,835)
Sale of Assets	-	-	-	8,094	8,094
Contributions	-	1,856,257	1,856,257	-	(1,856,257)
Miscellaneous Revenue	500,000	-	500,000	(108,839)	(608,839)
Total Fund: 20000	45,041,506	1,856,257	46,897,763	36,745,444	(10,152,319)
Fund: 20500-Road and Bridge Construction					
Fees of Office	-	-	-	-	-
Total Fund: 20500	-	-	-	-	-
Fund: 39800-Law Library					
Legislative Fees	205,000	-	205,000	118,068	(86,932)
Investment Income	8,000	-	8,000	3,630	(4,370)
Miscellaneous Revenue	11,000	-	11,000	5,143	(5,857)
Total Fund: 39800	224,000	-	224,000	126,841	(97,159)
Fund: 39900-Mosquito Control District					
Tax Revenue	3,032,091	-	3,032,091	2,639,680	(392,411)
Penalty and Interest	12,500	-	12,500	4,850	(7,650)
Fees of Office	-	-	-	-	-
Investment Income	40,000	-	40,000	21,878	(18,122)
Total Fund: 39900	3,084,591	-	3,084,591	2,666,408	(418,183)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	-	-	-	2,453	2,453
Penalty and Interest	7,000	-	7,000	1,513	(5,487)
Investment Income	60,000	-	60,000	17,380	(42,620)
Total Fund: 41000	67,000	-	67,000	21,347	(45,653)



Aggregate Revenue for Year 2026

10/01/2025 thru 02/28/2026

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,052,727	-	2,052,727	1,787,840	(264,887)
Penalty and Interest	13,000	-	13,000	3,845	(9,155)
Investment Income	12,000	-	12,000	7,683	(4,317)
Total Fund: 42000	2,077,727	-	2,077,727	1,799,367	(278,360)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	686,465	-	686,465	598,035	(88,430)
Penalty and Interest	5,000	-	5,000	1,400	(3,600)
Investment Income	20,000	-	20,000	8,877	(11,123)
Total Fund: 42100	711,465	-	711,465	608,311	(103,154)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	4,320,731	-	4,320,731	3,760,662	(560,069)
Penalty and Interest	16,000	-	16,000	6,267	(9,733)
Investment Income	85,000	-	85,000	38,101	(46,900)
Total Fund: 42200	4,421,731	-	4,421,731	3,805,030	(616,701)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	158	158
Penalty and Interest	-	-	-	141	141
Investment Income	-	-	-	(19,531)	(19,531)
Total Fund: 44000	-	-	-	(19,232)	(19,232)
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	3,505,098	-	3,505,098	3,051,528	(453,570)
Penalty and Interest	20,000	-	20,000	5,947	(14,053)
Investment Income	118,000	-	118,000	48,191	(69,809)
Total Fund: 45000	3,643,098	-	3,643,098	3,105,666	(537,432)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	(1)	(1)
Sale of Assets	-	-	-	8,439	8,439
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,212,667	-	3,212,667	1,181,351	(2,031,316)
Total Fund: 60500	3,212,667	-	3,212,667	1,189,790	(2,022,877)
Report Total	264,970,192	2,313,689	267,283,881	183,380,969	(83,902,912)



Budget to Actuals for Year 2026

10/1/2025 thru 2/28/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	931,446	-	931,446	-	(361,233)	570,213	39%
Operating Expenditures	19,500	-	19,500	(2,014)	(1,482)	16,004	18%
	950,946	-	950,946	(2,014)	(362,715)	586,217	38%
10100 Comm. South Service Center							
Salaries & Benefits	473,527	-	473,527	-	(196,729)	276,798	42%
Operating Expenditures	10,225	-	10,225	(756)	(1,338)	8,131	20%
	483,752	-	483,752	(756)	(198,067)	284,929	41%
10200 Comm. Central Service Center							
Salaries & Benefits	493,784	-	493,784	-	(204,962)	288,822	42%
Operating Expenditures	7,600	-	7,600	-	-	7,600	0%
	501,384	-	501,384	-	(204,962)	296,422	41%
10300 Comm. North Service Center							
Salaries & Benefits	510,012	-	510,012	-	(203,538)	306,474	40%
Operating Expenditures	10,672	-	10,672	(1,049)	(929)	8,694	19%
	520,684	-	520,684	(1,049)	(204,467)	315,168	39%
10400 Comm. West Service Center							
Salaries & Benefits	523,018	-	523,018	-	(220,231)	302,787	42%
Operating Expenditures	8,450	-	8,450	(446)	(1,385)	6,619	22%
	531,468	-	531,468	(446)	(221,616)	309,406	42%
12000 County Clerk							
Salaries & Benefits	3,462,688	-	3,462,688	-	(1,375,896)	2,086,792	40%
Operating Expenditures	42,550	-	42,550	(18,842)	(10,188)	13,520	68%
	3,505,238	-	3,505,238	(18,842)	(1,386,085)	2,100,311	40%
13000 Veteran's Service							
Salaries & Benefits	267,904	-	267,904	-	(112,095)	155,809	42%
Operating Expenditures	2,650	3,910	6,560	(418)	(1,624)	4,518	31%
	270,554	3,910	274,464	(418)	(113,719)	160,327	42%
14000 Emergency Management							
Salaries & Benefits	832,194	-	832,194	-	(212,377)	619,817	26%
Operating Expenditures	24,699	-	24,699	(7,191)	(2,970)	14,538	41%
	856,893	-	856,893	(7,191)	(215,347)	634,355	26%
14900 Non-Departmental							
Salaries & Benefits	-	-	-	-	9,095	9,095	0%
Operating Expenditures	8,144,000	21,951	8,165,951	(53,797)	(1,022,017)	7,090,137	13%
Capital	-	-	-	36,861	(36,861)	-	0%
	8,144,000	21,951	8,165,951	(16,936)	(1,049,783)	7,099,232	13%
15001 County Court at Law 1							
Salaries & Benefits	576,367	-	576,367	-	(233,317)	343,050	40%
Operating Expenditures	302,725	-	302,725	(179)	(151,673)	150,874	50%
	879,092	-	879,092	(179)	(384,990)	493,923	44%
15002 County Court at Law 2							
Salaries & Benefits	540,301	-	540,301	-	(218,814)	321,487	40%
Operating Expenditures	374,080	-	374,080	(403)	(149,862)	223,815	40%
	914,381	-	914,381	(403)	(368,676)	545,302	40%
15003 County Court at Law 3							
Salaries & Benefits	597,607	-	597,607	-	(241,311)	356,296	40%
Operating Expenditures	302,700	-	302,700	(1,711)	(189,926)	111,063	63%
	900,307	-	900,307	(1,711)	(431,237)	467,360	48%



Budget to Actuals for Year 2026

10/1/2025 thru 2/28/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
15004 County Court at Law 4							
Salaries & Benefits	613,015	-	613,015	-	(247,564)	365,451	40%
Operating Expenditures	363,100	1,800	364,900	(1,742)	(141,445)	221,713	39%
Capital	-	5,300	5,300	(5,582)	-	(282)	105%
	<u>976,115</u>	<u>7,100</u>	<u>983,215</u>	<u>(7,324)</u>	<u>(389,010)</u>	<u>586,881</u>	<u>40%</u>
15900 Probate Court Investigations							
Salaries & Benefits	208,868	-	208,868	-	(86,942)	121,926	42%
Operating Expenditures	3,837	-	3,837	(600)	(487)	2,750	28%
	<u>212,705</u>	<u>-</u>	<u>212,705</u>	<u>(600)</u>	<u>(87,429)</u>	<u>124,676</u>	<u>41%</u>
16000 District Courts							
Salaries & Benefits	1,008,527	-	1,008,527	-	(434,289)	574,238	43%
Operating Expenditures	118,450	-	118,450	(6,318)	(39,513)	72,620	39%
	<u>1,126,977</u>	<u>-</u>	<u>1,126,977</u>	<u>(6,318)</u>	<u>(473,801)</u>	<u>646,858</u>	<u>43%</u>
16149 District Court-149th							
Salaries & Benefits	326,011	-	326,011	-	(135,003)	191,008	41%
Operating Expenditures	675,525	-	675,525	-	(368,615)	306,910	55%
	<u>1,001,536</u>	<u>-</u>	<u>1,001,536</u>	<u>-</u>	<u>(503,618)</u>	<u>497,918</u>	<u>50%</u>
16239 District Court-239th							
Salaries & Benefits	329,357	-	329,357	-	(135,633)	193,724	41%
Operating Expenditures	760,000	-	760,000	-	(370,458)	389,542	49%
	<u>1,089,357</u>	<u>-</u>	<u>1,089,357</u>	<u>-</u>	<u>(506,091)</u>	<u>583,266</u>	<u>46%</u>
16300 District Court-300th							
Salaries & Benefits	341,707	-	341,707	-	(141,420)	200,287	41%
Operating Expenditures	622,500	-	622,500	-	(338,615)	283,885	54%
Transfers	450,000	-	450,000	-	-	450,000	0%
	<u>1,414,207</u>	<u>-</u>	<u>1,414,207</u>	<u>-</u>	<u>(480,034)</u>	<u>934,173</u>	<u>34%</u>
16412 District Court-412th							
Salaries & Benefits	339,714	-	339,714	-	(140,628)	199,086	41%
Operating Expenditures	980,000	-	980,000	-	(330,308)	649,692	34%
	<u>1,319,714</u>	<u>-</u>	<u>1,319,714</u>	<u>-</u>	<u>(470,936)</u>	<u>848,778</u>	<u>36%</u>
16461 District Court-461st							
Salaries & Benefits	324,873	-	324,873	-	(134,533)	190,340	41%
Operating Expenditures	470,000	-	470,000	-	(272,393)	197,607	58%
	<u>794,873</u>	<u>-</u>	<u>794,873</u>	<u>-</u>	<u>(406,926)</u>	<u>387,947</u>	<u>51%</u>
17000 District Clerk							
Salaries & Benefits	3,530,078	-	3,530,078	-	(1,431,097)	2,098,981	41%
Operating Expenditures	62,185	-	62,185	(13,811)	(10,644)	37,730	39%
	<u>3,592,263</u>	<u>-</u>	<u>3,592,263</u>	<u>(13,811)</u>	<u>(1,441,741)</u>	<u>2,136,711</u>	<u>41%</u>
18110 Justice of the Peace 1,1							
Salaries & Benefits	696,767	-	696,767	-	(289,016)	407,751	41%
Operating Expenditures	12,583	-	12,583	(3,456)	(3,706)	5,420	57%
	<u>709,350</u>	<u>-</u>	<u>709,350</u>	<u>(3,456)</u>	<u>(292,723)</u>	<u>413,171</u>	<u>42%</u>
18120 Justice of the Peace 1,2							
Salaries & Benefits	650,756	-	650,756	-	(275,346)	375,410	42%
Operating Expenditures	147,175	-	147,175	(45,472)	(40,790)	60,913	59%
	<u>797,931</u>	<u>-</u>	<u>797,931</u>	<u>(45,472)</u>	<u>(316,136)</u>	<u>436,323</u>	<u>45%</u>
18210 Justice of the Peace 2,1							
Salaries & Benefits	640,936	-	640,936	-	(270,394)	370,542	42%
Operating Expenditures	10,145	-	10,145	(450)	(2,509)	7,186	29%
	<u>651,081</u>	<u>-</u>	<u>651,081</u>	<u>(450)</u>	<u>(272,903)</u>	<u>377,728</u>	<u>42%</u>



Budget to Actuals for Year 2026

10/1/2025 thru 2/28/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
18220 Justice of the Peace 2,2							
Salaries & Benefits	657,883	-	657,883	-	(273,440)	384,443	42%
Operating Expenditures	9,275	-	9,275	(2,673)	(1,745)	4,857	48%
	667,158	-	667,158	(2,673)	(275,185)	389,300	42%
18310 Justice of the Peace 3,1							
Salaries & Benefits	575,415	-	575,415	-	(217,381)	358,034	38%
Operating Expenditures	118,220	-	118,220	(33,424)	(4,259)	80,537	32%
	693,635	-	693,635	(33,424)	(221,640)	438,571	37%
18320 Justice of the Peace 3,2							
Salaries & Benefits	550,677	-	550,677	-	(228,464)	322,213	41%
Operating Expenditures	9,400	-	9,400	(1,610)	(5,940)	1,850	80%
	560,077	-	560,077	(1,610)	(234,404)	324,062	42%
18410 Justice of the Peace 4,1							
Salaries & Benefits	654,136	-	654,136	-	(265,940)	388,196	41%
Operating Expenditures	10,550	-	10,550	(2,872)	(5,029)	2,649	75%
	664,686	-	664,686	(2,872)	(270,969)	390,846	41%
18420 Justice of the Peace 4,2							
Salaries & Benefits	742,854	-	742,854	-	(296,714)	446,140	40%
Operating Expenditures	25,085	5,600	30,685	(3,144)	(16,542)	10,999	64%
	767,939	5,600	773,539	(3,144)	(313,256)	457,139	41%
19000 Judicial Miscellaneous							
Salaries & Benefits	504,710	(113,384)	391,326	-	(178,239)	213,087	46%
Operating Expenditures	1,824,750	(3,000)	1,821,750	(371,664)	(507,608)	942,478	48%
Transfers	40,000	-	40,000	-	(6,599)	33,401	16%
	2,369,460	(116,384)	2,253,076	(371,664)	(692,447)	1,188,966	47%
19005 Language Access							
Salaries & Benefits	-	113,384	113,384	-	-	113,384	0%
Operating Expenditures	-	3,380	3,380	(500)	(1,228)	1,652	51%
	-	116,764	116,764	(500)	(1,228)	115,036	1%
19100 Indigent Defense							
Salaries & Benefits	268,139	-	268,139	-	(111,649)	156,490	42%
Operating Expenditures	4,971	-	4,971	(1,985)	(2,415)	571	89%
	273,110	-	273,110	(1,985)	(114,064)	157,061	42%
19200 Bail Bond Board							
Salaries & Benefits	161,787	-	161,787	-	(66,946)	94,841	41%
Operating Expenditures	3,050	-	3,050	(193)	(182)	2,675	12%
	164,837	-	164,837	(193)	(67,129)	97,515	41%
19300 District Attorney							
Salaries & Benefits	12,434,461	310,119	12,744,580	-	(5,078,814)	7,665,766	40%
Operating Expenditures	200,691	-	200,691	(58,027)	(52,078)	90,587	55%
Capital	165,000	-	165,000	(112,600)	-	52,400	68%
Transfers	478,000	-	478,000	-	(7,746)	470,254	2%
	13,278,152	310,119	13,588,271	(170,627)	(5,138,637)	8,279,007	39%
19900 Law Library							
Transfers	70,000	-	70,000	-	-	70,000	0%
	70,000	-	70,000	-	-	70,000	0%
20100 County Auditor							
Salaries & Benefits	2,392,710	-	2,392,710	-	(993,639)	1,399,071	42%
Operating Expenditures	20,000	-	20,000	881	(6,713)	14,169	29%
	2,412,710	-	2,412,710	881	(1,000,351)	1,413,240	41%



Budget to Actuals for Year 2026

10/1/2025 thru 2/28/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
20200 Purchasing							
Salaries & Benefits	902,255	-	902,255	-	(372,746)	529,509	41%
Operating Expenditures	30,849	-	30,849	(5,915)	(14,567)	10,367	66%
	933,104	-	933,104	(5,915)	(387,313)	539,877	42%
20300 County Treasurer							
Salaries & Benefits	450,538	-	450,538	-	(187,483)	263,055	42%
Operating Expenditures	72,850	-	72,850	(39,058)	(23,909)	9,883	86%
	523,388	-	523,388	(39,058)	(211,392)	272,938	48%
20400 Human Resources							
Salaries & Benefits	1,136,915	-	1,136,915	-	(444,595)	692,320	39%
Operating Expenditures	179,615	-	179,615	(64,896)	(55,192)	59,527	67%
	1,316,530	-	1,316,530	(64,896)	(499,788)	751,847	43%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,711,613	-	4,711,613	-	(1,909,933)	2,801,680	41%
Operating Expenditures	199,268	-	199,268	(33,832)	(96,012)	69,423	65%
	4,910,881	-	4,910,881	(33,832)	(2,005,945)	2,871,103	42%
22000 Information Systems							
Salaries & Benefits	4,091,858	-	4,091,858	-	(1,679,639)	2,412,219	41%
Operating Expenditures	9,489,145	35,041	9,524,186	(527,876)	(5,652,968)	3,343,343	65%
Debt Services	347,000	-	347,000	-	-	347,000	0%
Capital	280,200	-	280,200	(23,737)	(16,982)	239,481	15%
Transfers	30,000	-	30,000	-	(6,668)	23,332	22%
	14,238,203	35,041	14,273,244	(551,613)	(7,356,257)	6,365,375	55%
23000 Appraisal District Assessment							
Operating Expenditures	1,443,899	-	1,443,899	-	(668,687)	775,212	46%
	1,443,899	-	1,443,899	-	(668,687)	775,212	46%
24000 Elections							
Salaries & Benefits	1,002,508	-	1,002,508	-	(396,607)	605,901	40%
Operating Expenditures	659,750	-	659,750	(44,277)	(309,481)	305,992	54%
Capital	95,900	-	95,900	-	(61,309)	34,591	64%
Transfers	-	-	-	-	-	-	0%
	1,758,158	-	1,758,158	(44,277)	(767,397)	946,484	46%
25000 Facilities Management							
Salaries & Benefits	2,586,465	-	2,586,465	-	(1,019,009)	1,567,456	39%
Operating Expenditures	4,699,400	(23,041)	4,676,359	(1,000,123)	(1,340,209)	2,336,026	50%
Capital	525,000	-	525,000	274,590	(454,331)	345,259	34%
	7,810,865	(23,041)	7,787,824	(725,533)	(2,813,549)	4,248,742	45%
26000 Property Insurance							
Operating Expenditures	2,450,000	-	2,450,000	-	(1,162,133)	1,287,867	47%
	2,450,000	-	2,450,000	-	(1,162,133)	1,287,867	47%
30000 County Sheriff							
Salaries & Benefits	26,615,476	(112,950)	26,502,526	-	(11,590,751)	14,911,775	44%
Operating Expenditures	4,391,061	171,460	4,562,521	(780,336)	(1,153,235)	2,628,950	42%
Capital	1,753,000	-	1,753,000	(644,029)	(991,306)	117,665	93%
Transfers	150,000	-	150,000	-	(70,067)	79,933	47%
	32,909,537	58,510	32,968,047	(1,424,366)	(13,805,359)	17,738,323	46%
30100 Animal Control							
Salaries & Benefits	675,584	-	675,584	-	(262,397)	413,187	39%
Operating Expenditures	102,700	-	102,700	(14,434)	(21,514)	66,752	35%
Capital	52,000	-	52,000	-	(44,070)	7,930	85%
	830,284	-	830,284	(14,434)	(327,981)	487,869	41%



Budget to Actuals for Year 2026

10/1/2025 thru 2/28/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
30200 Crime Lab							
Salaries & Benefits	864,889	-	864,889	-	(356,597)	508,292	41%
Operating Expenditures	276,200	-	276,200	(71,398)	(82,373)	122,429	56%
Capital	59,000	-	59,000	-	-	59,000	0%
	1,200,089	-	1,200,089	(71,398)	(438,970)	689,721	43%
30351 Drone Team							
Operating Expenditures	15,000	-	15,000	(450)	(3,762)	10,788	28%
	15,000	-	15,000	(450)	(3,762)	10,788	28%
30352 Marine Team							
Operating Expenditures	15,000	-	15,000	(1,859)	(7,078)	6,063	60%
	15,000	-	15,000	(1,859)	(7,078)	6,063	60%
30353 Dive Team							
Operating Expenditures	15,000	-	15,000	(6,208)	(1,005)	7,787	48%
	15,000	-	15,000	(6,208)	(1,005)	7,787	48%
30354 Honor Guard							
Operating Expenditures	7,500	-	7,500	(2,803)	-	4,697	37%
	7,500	-	7,500	(2,803)	-	4,697	37%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	249,069	-	249,069	-	(103,104)	145,965	41%
Operating Expenditures	250	-	250	(158)	(41)	51	80%
	249,319	-	249,319	(158)	(103,145)	146,016	41%
32100 Constable-Precinct 1							
Salaries & Benefits	1,534,270	-	1,534,270	-	(645,822)	888,448	42%
Operating Expenditures	393,249	-	393,249	(113,388)	(101,789)	178,072	55%
Capital	115,333	-	115,333	-	(114,946)	387	100%
	2,042,852	-	2,042,852	(113,388)	(862,557)	1,066,907	48%
32200 Constable-Precinct 2							
Salaries & Benefits	1,151,660	-	1,151,660	-	(464,957)	686,703	40%
Operating Expenditures	198,944	-	198,944	(26,907)	(48,742)	123,295	38%
Capital	53,800	-	53,800	-	(56,937)	(3,137)	106%
	1,404,404	-	1,404,404	(26,907)	(570,636)	806,861	43%
32300 Constable-Precinct 3							
Salaries & Benefits	1,262,541	-	1,262,541	-	(539,935)	722,606	43%
Operating Expenditures	201,912	-	201,912	(2,286)	(68,705)	130,921	35%
	1,464,453	-	1,464,453	(2,286)	(608,640)	853,527	42%
32400 Constable-Precinct 4							
Salaries & Benefits	2,163,322	-	2,163,322	-	(890,005)	1,273,317	41%
Operating Expenditures	223,197	24,522	247,719	(110,520)	(54,058)	83,141	66%
Capital	112,000	55,210	167,210	183	(166,213)	1,180	99%
	2,498,519	79,732	2,578,251	(110,337)	(1,110,276)	1,357,638	47%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	70,394	-	70,394	-	(35,082)	35,312	50%
Operating Expenditures	67,590	-	67,590	(9,060)	(26,271)	32,260	52%
	137,984	-	137,984	(9,060)	(61,353)	67,571	51%
34000 Ambulance EMS							
Operating Expenditures	96,000	-	96,000	-	(96,000)	-	100%
	96,000	-	96,000	-	(96,000)	-	100%
34100 Fire Protection							
Salaries & Benefits	71,542	-	71,542	-	(29,883)	41,659	42%
Operating Expenditures	546,799	-	546,799	-	(546,799)	-	100%
	618,341	-	618,341	-	(576,682)	41,659	93%



Budget to Actuals for Year 2026

10/1/2025 thru 2/28/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
35000 Detention Center							
Salaries & Benefits	17,384,872	29,750	17,414,622	-	(7,416,149)	9,998,473	43%
Operating Expenditures	9,355,350	-	9,355,350	(1,423,515)	(3,241,486)	4,690,349	50%
Capital	58,000	-	58,000	(10,634)	(71,808)	(24,443)	142%
	26,798,222	29,750	26,827,972	(1,434,150)	(10,729,443)	14,664,379	45%
36000 Juvenile Probation							
Salaries & Benefits	9,112,819	-	9,112,819	-	(3,504,357)	5,608,462	38%
Operating Expenditures	1,607,150	-	1,607,150	(404,901)	(581,217)	621,032	61%
Capital	40,815	-	40,815	-	-	40,815	0%
Transfers	610,000	-	610,000	-	(38,228)	571,772	6%
	11,370,784	-	11,370,784	(404,901)	(4,123,803)	6,842,081	40%
40000 Adult Probation							
Operating Expenditures	890,890	(519,820)	371,070	(12,912)	(177,396)	180,762	51%
Transfers	92,000	-	92,000	-	-	92,000	0%
	982,890	(519,820)	463,070	(12,912)	(177,396)	272,762	41%
45000 Health							
Salaries & Benefits	1,440,163	(65,358)	1,374,805	-	(548,329)	826,476	40%
Operating Expenditures	66,226	113,380	179,606	(54,861)	(74,515)	50,231	72%
Transfers	10,000	-	10,000	-	(284)	9,716	3%
	1,516,389	48,022	1,564,411	(54,861)	(623,128)	886,423	43%
45200 Indigent Health Care							
Salaries & Benefits	206,474	-	206,474	-	(91,564)	114,910	44%
Operating Expenditures	2,073,175	-	2,073,175	(119,076)	(1,246,065)	708,034	66%
	2,279,649	-	2,279,649	(119,076)	(1,337,629)	822,944	64%
45300 Water Lab							
Salaries & Benefits	251,542	-	251,542	-	(83,075)	168,467	33%
Operating Expenditures	65,100	-	65,100	(3,517)	(30,984)	30,599	53%
	316,642	-	316,642	(3,517)	(114,058)	199,066	37%
46000 Children Protective Services							
Operating Expenditures	95,600	-	95,600	(9,628)	(31,961)	54,012	44%
Transfers	45,000	-	45,000	-	-	45,000	0%
	140,600	-	140,600	(9,628)	(31,961)	99,012	30%
47000 Environmental Health							
Salaries & Benefits	1,517,248	-	1,517,248	-	(608,987)	908,261	40%
Operating Expenditures	82,095	-	82,095	(5,212)	(12,803)	64,080	22%
Transfers	120,000	-	120,000	-	(120,000)	-	100%
	1,719,343	-	1,719,343	(5,212)	(741,790)	972,341	43%
49000 County Welfare							
Salaries & Benefits	63,384	-	63,384	-	(36,409)	26,975	57%
Operating Expenditures	11,900	-	11,900	(628)	(528)	10,743	10%
	75,284	-	75,284	(628)	(36,937)	37,718	50%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	(134,400)	134,400	50%
	268,800	-	268,800	-	(134,400)	134,400	50%
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%



Budget to Actuals for Year 2026

10/1/2025 thru 2/28/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
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	7,477,702	-	7,477,702	-	(3,066,075)	4,411,627	41%
Operating Expenditures	1,551,600	15,000	1,566,600	(361,118)	(668,429)	537,053	66%
	9,029,302	15,000	9,044,302	(361,118)	(3,734,504)	4,948,681	45%
56000 Parks							
Salaries & Benefits	4,182,570	-	4,182,570	-	(1,744,789)	2,437,781	42%
Operating Expenditures	866,150	-	866,150	(202,908)	(408,155)	255,087	71%
Capital	1,237,775	-	1,237,775	77,795	(271,722)	1,043,848	16%
Transfers	1,133,218	-	1,133,218	-	(9,618)	1,123,600	1%
	7,419,713	-	7,419,713	(125,112)	(2,434,284)	4,860,317	34%
57000 Fairgrounds							
Salaries & Benefits	80,677	-	80,677	-	(33,397)	47,280	41%
Operating Expenditures	320,128	-	320,128	(29,696)	(104,045)	186,387	42%
Capital	158,550	-	158,550	-	(125,787)	32,763	79%
	559,355	-	559,355	(29,696)	(263,229)	266,430	52%
58000 Museum							
Salaries & Benefits	683,301	-	683,301	-	(280,872)	402,429	41%
Operating Expenditures	53,772	-	53,772	(37,470)	(2,805)	13,497	75%
Capital	197,114	-	197,114	-	-	197,114	0%
	934,187	-	934,187	(37,470)	(283,678)	613,039	34%
60000 Agriculture Extension							
Salaries & Benefits	584,145	(20,022)	564,123	-	(230,326)	333,797	41%
Operating Expenditures	41,725	-	41,725	(5,253)	(9,336)	27,136	35%
	625,870	(20,022)	605,848	(5,253)	(239,662)	360,933	40%
65000 Flood Plain Administrator							
Salaries & Benefits	325,263	-	325,263	-	(135,946)	189,317	42%
Operating Expenditures	9,017	-	9,017	(982)	(3,598)	4,438	51%
	334,280	-	334,280	(982)	(139,544)	193,755	42%
Total Fund: 10000	197,429,192	52,232	197,481,424	(6,568,479)	(78,805,671)	112,107,275	43%
Fund: 10100-General Fund - Construction							
56000 Parks							
Operating Expenditures	-	-	-	-	(3,080)	(3,080)	0%
Capital	-	-	-	16,984	(13,904)	3,080	0%
	-	-	-	16,984	(16,984)	-	0%
57000 Fairgrounds							
Operating Expenditures	-	-	-	6,550	(6,550)	-	0%
Capital	-	-	-	238,460	(247,210)	(8,751)	0%
	-	-	-	245,010	(253,760)	(8,751)	0%
Total Fund: 10100	-	-	-	261,994	(270,744)	(8,751)	0%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	2,000	-	2,000	-	-	2,000	0%
	2,000	-	2,000	-	-	2,000	0%
Total Fund: 10200	2,000	-	2,000	-	-	2,000	0%
Fund: 10340-Constable 4 Marine Team							



Budget to Actuals for Year 2026

10/1/2025 thru 2/28/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
32400 Constable-Precinct 4							
Capital	-	-	-	54,280	(54,280)	-	0%
	-	-	-	54,280	(54,280)	-	0%
Total Fund: 10340	-	-	-	54,280	(54,280)	-	0%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	20,000	-	20,000	8,055	(9,880)	18,175	9%
	20,000	-	20,000	8,055	(9,880)	18,175	9%
Total Fund: 10350	20,000	-	20,000	8,055	(9,880)	18,175	9%
Fund: 10351-Sheriff Drone Team							
30000 County Sheriff							
Operating Expenditures	-	-	-	750	(750)	-	0%
	-	-	-	750	(750)	-	0%
Total Fund: 10351	-	-	-	750	(750)	-	0%
Fund: 10352-Sheriff Marine Team							
30000 County Sheriff							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
Total Fund: 10352	-	-	-	-	-	-	0%
Fund: 10353-Sheriff Dive Team							
30000 County Sheriff							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
Total Fund: 10353	-	-	-	-	-	-	0%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	219,866	-	219,866	-	(92,238)	127,628	42%
	219,866	-	219,866	-	(92,238)	127,628	42%
Total Fund: 10400	219,866	-	219,866	-	(92,238)	127,628	42%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	1,000	-	1,000	-	(361)	639	36%
	1,000	-	1,000	-	(361)	639	36%
Total Fund: 10600	1,000	-	1,000	-	(361)	639	36%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	2,000	-	2,000	(1,019)	(209)	772	61%
	2,000	-	2,000	(1,019)	(209)	772	61%
Total Fund: 10700	2,000	-	2,000	(1,019)	(209)	772	61%
Fund: 10710-Parks SFA Special Projects							
56020 Parks-SFA Munson Historical							
Operating Expenditures	1,000	-	1,000	-	-	1,000	0%
	1,000	-	1,000	-	-	1,000	0%



Budget to Actuals for Year 2026

10/1/2025 thru 2/28/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Total Fund: 10710	1,000	-	1,000	-	-	1,000	0%
Fund: 10850-CPS-Donations							
46000 Children Protective Services							
Operating Expenditures	20,900	-	20,900	(441)	(919)	19,540	7%
	20,900	-	20,900	(441)	(919)	19,540	7%
Total Fund: 10850	20,900	-	20,900	(441)	(919)	19,540	7%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	15,000	-	15,000	(1,412)	(2,607)	10,981	27%
	15,000	-	15,000	(1,412)	(2,607)	10,981	27%
71000 RB South Service Center							
Salaries & Benefits	3,781,438	(168,000)	3,613,438	-	(1,454,345)	2,159,093	40%
Operating Expenditures	1,471,250	282,000	1,753,250	(558,943)	(926,492)	267,814	85%
Capital	788,966	3,000	791,966	(12,145)	(777,985)	1,836	100%
	6,041,654	117,000	6,158,654	(571,088)	(3,158,823)	2,428,743	61%
72000 RB Central Service Center							
Salaries & Benefits	3,735,698	(438,000)	3,297,698	-	(1,290,332)	2,007,366	39%
Operating Expenditures	1,455,000	398,000	1,853,000	(681,273)	(768,883)	402,844	78%
Capital	800,000	-	800,000	(73,047)	(717,527)	9,426	99%
	5,990,698	(40,000)	5,950,698	(754,320)	(2,776,742)	2,419,636	59%
73000 RB North Service Center							
Salaries & Benefits	3,660,236	(195,000)	3,465,236	-	(1,421,867)	2,043,369	41%
Operating Expenditures	1,526,092	200,000	1,726,092	(442,345)	(650,147)	633,601	63%
Capital	733,908	-	733,908	(259,206)	-	474,702	35%
	5,920,236	5,000	5,925,236	(701,551)	(2,072,014)	3,151,672	47%
74000 RB West Service Center							
Salaries & Benefits	3,879,411	(390,000)	3,489,411	-	(1,322,153)	2,167,258	38%
Operating Expenditures	1,460,000	280,000	1,740,000	(646,267)	(342,688)	751,045	57%
Capital	800,472	1,856,257	2,656,729	(267,301)	(510,923)	1,878,504	29%
	6,139,883	1,746,257	7,886,140	(913,569)	(2,175,765)	4,796,807	39%
75000 Engineer's Office							
Salaries & Benefits	2,457,144	-	2,457,144	-	(949,505)	1,507,639	39%
Operating Expenditures	784,000	1,299,434	2,083,434	(305,990)	(598,823)	1,178,622	43%
Capital	267,000	37,566	304,566	(133,571)	(106,591)	64,404	79%
Transfers	2,542,189	-	2,542,189	-	-	2,542,189	0%
	6,050,333	1,337,000	7,387,333	(439,561)	(1,654,919)	5,292,853	28%
Total Fund: 20000	30,157,804	3,165,257	33,323,061	(3,381,501)	(11,840,868)	18,100,691	46%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	168,000	168,000	-	(67,318)	100,682	40%
Operating Expenditures	2,000,000	-	2,000,000	(19,830)	(138,694)	1,841,476	8%
	2,000,000	168,000	2,168,000	(19,830)	(206,013)	1,942,157	10%
72000 RB Central Service Center							
Salaries & Benefits	-	438,000	438,000	-	(59,359)	378,641	14%
Operating Expenditures	2,000,000	-	2,000,000	(96,257)	(139,476)	1,764,268	12%
	2,000,000	438,000	2,438,000	(96,257)	(198,835)	2,142,909	12%
73000 RB North Service Center							
Salaries & Benefits	-	195,000	195,000	-	(105,193)	89,808	54%



Budget to Actuals for Year 2026

10/1/2025 thru 2/28/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	2,000,000	-	2,000,000	(351,601)	(149,222)	1,499,177	25%
	2,000,000	195,000	2,195,000	(351,601)	(254,415)	1,588,984	28%
74000 RB West Service Center							
Salaries & Benefits	-	390,000	390,000	-	(217,998)	172,002	56%
Operating Expenditures	2,000,000	-	2,000,000	(577,440)	(905,338)	517,222	74%
	2,000,000	390,000	2,390,000	(577,440)	(1,123,336)	689,224	71%
75000 Engineer's Office							
Operating Expenditures	750,000	(380,730)	369,270	(51,985)	(67,285)	250,000	32%
Capital	7,591,000	(2,119,270)	5,471,730	1,092,277	(1,384,478)	5,179,529	5%
	8,341,000	(2,500,000)	5,841,000	1,040,293	(1,451,763)	5,429,529	7%
Total Fund: 20500	16,341,000	(1,309,000)	15,032,000	(4,835)	(3,234,361)	11,792,804	22%
Fund: 39800-Law Library							
19900 Law Library							
Salaries & Benefits	90,718	-	90,718	-	(37,798)	52,920	42%
Operating Expenditures	325,550	-	325,550	(81,311)	(105,856)	138,383	57%
	416,268	-	416,268	(81,311)	(143,654)	191,303	54%
22000 Information Systems							
Operating Expenditures	6,000	-	6,000	(3,500)	(2,500)	-	100%
	6,000	-	6,000	(3,500)	(2,500)	-	100%
Total Fund: 39800	422,268	-	422,268	(84,811)	(146,154)	191,303	55%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	2,000	11,000	13,000	(2,070)	(4,799)	6,131	53%
	2,000	11,000	13,000	(2,070)	(4,799)	6,131	53%
49900 Mosquito Control							
Salaries & Benefits	1,449,123	-	1,449,123	-	(536,275)	912,848	37%
Operating Expenditures	1,510,150	-	1,510,150	(106,772)	(336,679)	1,066,699	29%
Capital	85,705	-	85,705	(77,460)	-	8,245	90%
	3,044,978	-	3,044,978	(184,232)	(872,953)	1,987,792	35%
Total Fund: 39900	3,046,978	11,000	3,057,978	(186,303)	(877,752)	1,993,923	35%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	37,600	(22,000)	15,600	(4,834)	(4,553)	6,213	60%
	37,600	(22,000)	15,600	(4,834)	(4,553)	6,213	60%
90000 Airport							
Salaries & Benefits	1,273,348	-	1,273,348	-	(535,905)	737,443	42%
Operating Expenditures	2,285,105	22,000	2,307,105	(224,779)	(810,785)	1,271,541	45%
Capital	1,445,005	-	1,445,005	-	-	1,445,005	0%
Transfers	41,000	-	41,000	-	-	41,000	0%
	5,044,458	22,000	5,066,458	(224,779)	(1,346,690)	3,494,989	31%
Total Fund: 60500	5,082,058	-	5,082,058	(229,613)	(1,351,243)	3,501,202	31%
Report Total	252,746,066	1,919,489	254,665,555	(10,131,924)	(96,685,430)	147,848,201	42%



Balance Sheet for Year 2026

as of 2/28/2026

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

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	(23,265,017)	26,130,384	(144,642)	2,220,827	(2,509,034)
Cash on Hand	35,130	100	200		100
Investments	137,921,872	36,934,454	139,067	456,193	
Accounts Receivable	36,348,305	12,216,754	244	836,269	147,981
Inventory	11,320	690,650		560,514	94,526
Due To-From	(42,752)	(3,645)		(450)	(1,050)
Prepaid	1,161,229	(13,380)	(11)	(596)	7,593
Amt Provided/Gen LT Debt					2,141,320
Non-current Assets	10,019,956				
Capital Assets					11,537,363
	162,190,041	75,955,317	(5,142)	4,072,757	11,418,800
Liabilities					
Accounts Payable - Other	(695,713)	(477,977)	(1,050)	(2,493)	(71,728)
AP-State of Texas Court Costs	(433,128)				
AP-State of Texas Other Liab	(138,331)	(681)	(35)	(2)	(6)
AP-Governmental Entities	(902)				
AP-Payroll Liabilities	(4,408,169)	(559,390)	(2,997)	(47,990)	(43,505)
AP Due to Others	(602,423)				
Tax Office Liabilities	(11,467,100)				
Due to Agency Groups	(37,678,754)	(16,501,011)		(833,327)	(70,502)
Non Current Liabilities					(837,006)
	(55,424,520)	(17,539,059)	(4,082)	(883,812)	(1,022,748)
Fund Equity					
Fund Balance	(4,569,321)	(36,750,210)	(10,089)	(1,400,289)	(8,836,717)
Unassigned Fund Balance	(47,873,643)				
	(52,442,963)	(36,750,210)	(10,089)	(1,400,289)	(8,836,717)



Statement of Changes in Fund Balance

as of 2/28/2026

Fund	01/31/2026	Month Ending Feb 28, 2026			02/28/2026
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	81,827,667	41,410,084	(17,195,717)	(43,789)	105,998,245
Fund 10100-General Fund - Construction	(263,824)	-	(6,920)	-	(270,744)
Fund 10200-Juv Prob Fees	8,023	27	-	-	8,050
Fund 10300-Unclaimed Juvenile Restitution	12,466	-	-	-	12,466
Fund 10340-Constable 4 Marine Team	1,015	3	-	-	1,018
Fund 10350-Sheriff Special Response Team	16,347	52	-	-	16,398
Fund 10400-Env Health-Retail Food Permits	9,095	8,110	(17,558)	-	(352)
Fund 10500-District Clerk Contingency	894,104	2,724	-	-	896,828
Fund 10600-Fire Training Field	13,799	43	(77)	-	13,766
Fund 10700-Parks Special Events	27,527	197	-	-	27,724
Fund 10710-Parks SFA Special Projects	11,174	103	-	-	11,276
Fund 10850-CPS-Donations	51,466	163	(34)	-	51,595
Total General Fund Group	82,608,858	41,421,506	(17,220,305)	(43,789)	106,766,270
Fund 20000-Road and Bridge Non-Construct	52,288,444	11,199,657	(1,837,482)	-	61,650,619
Fund 20500-Road and Bridge Construction	(2,168,818)	4	(1,065,547)	-	(3,234,361)
Total Road and Bridge Funds	50,119,626	11,199,661	(2,903,029)	-	58,416,258
Fund 39800-Law Library	(5,074)	22,326	(26,477)	-	(9,225)
Fund 39900-Mosquito Control District	2,490,869	822,573	(124,497)	-	3,188,944
Total Special Revenue Funds	2,485,795	844,899	(150,974)	-	3,179,720
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,302,711	1,815	(1,096,750)	-	207,776
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	1,347,962	552,280	(1,736,975)	-	163,267
Fund 42100-2018 Cert of Oblig-I,S	(5,358,940)	184,547	(379,250)	-	(5,553,642)
Fund 42200-2021 CO-Courthouse Campus I,S	4,198,983	1,165,400	(3,666,950)	-	1,697,433
Fund 44000-Toll Road-SH288-I&S	(80,973,428)	(13,661)	-	461,900	(80,525,189)
Fund 44100-Toll Road-288EXT-I&S	(30,335,782)	1	-	163,000	(30,172,781)
Fund 45000-Road Bonds-Mobility-I,S	2,642,067	944,596	(3,173,000)	-	413,664
Total Debt Service Funds	(107,176,427)	2,834,979	(10,052,925)	624,900	(113,769,473)

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 2/28/2026

Fund 60500-Airport Operating	8,792,970	223,284	(340,991)	-	8,675,263
Total Enterprise Funds	8,792,970	223,284	(340,991)	-	8,675,263
Report Total	36,830,822	56,524,329	(30,668,224)	581,111	63,268,037

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



Transfers for Year 2026

as of 2/28/2026

Fund Group	Transfers In	Transfers Out
General Fund Group		
General Fund	-	91,029
Restricted Funds	20,000	-
Special Revenue Funds		
Federal Grants	53,666	-
State Grants	17,364	-
Report Total	91,029	91,029



Debt Service Payment Schedules

Fiscal Year 2026

Limited Tax Refunding Bonds, Series 2016

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

True Interest Cost: 2.207%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	26,750.00	1,070,000.00		1,096,750.00
Total	26,750.00	1,070,000.00	0.00	1,096,750.00

Unlimited Tax Refunding Bonds, Series 2016

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

True Interest Cost: 2.376%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	52,125.00	1,015,000.00	26,750.00	1,093,875.00
2027	26,750.00	1,070,000.00		1,096,750.00
Total	78,875.00	2,085,000.00	26,750.00	2,190,625.00

Certificates of Obligation, Series 2018

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

True Interest Cost: 3.496%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	145,450.00	370,000.00	136,200.00	651,650.00
2027	136,200.00	390,000.00	126,450.00	652,650.00
2028	126,450.00	410,000.00	116,200.00	652,650.00
2029	116,200.00	430,000.00	105,450.00	651,650.00
2030	105,450.00	455,000.00	94,075.00	654,525.00
2031	94,075.00	475,000.00	82,200.00	651,275.00
2032	82,200.00	500,000.00	69,700.00	651,900.00
2033	69,700.00	525,000.00	59,200.00	653,900.00
2034	59,200.00	545,000.00	48,300.00	652,500.00
2035	48,300.00	570,000.00	36,900.00	655,200.00
2036	36,900.00	590,000.00	25,100.00	652,000.00
2037	25,100.00	615,000.00	12,800.00	652,900.00
2038	12,800.00	640,000.00		652,800.00
Total	1,058,025.00	6,515,000.00	912,575.00	8,485,600.00



Debt Service Payment Schedules

Fiscal Year 2026

Unlimited Tax Refunding Bonds, Series 2018

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

True Interest Cost: 2.648%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	39,125.00	495,000.00	26,750.00	560,875.00
2027	26,750.00	520,000.00	13,750.00	560,500.00
2028	13,750.00	550,000.00		563,750.00
Total	79,625.00	1,565,000.00	40,500.00	1,685,125.00

Unlimited Tax Road Refunding Bonds, Series 2020

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

True Interest Cost: 1.721%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	137,750.00	995,000.00	112,875.00	1,245,625.00
2027	112,875.00	1,050,000.00	86,625.00	1,249,500.00
2028	86,625.00	1,100,000.00	59,125.00	1,245,750.00
2029	59,125.00	1,155,000.00	30,250.00	1,244,375.00
2030	30,250.00	1,210,000.00		1,240,250.00
Total	426,625.00	5,510,000.00	288,875.00	6,225,500.00



Debt Service Payment Schedules

Fiscal Year 2026

Certificates of Obligation, Series 2021

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

True Interest Cost: 2.577%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	1,656,950.00	2,010,000.00	1,606,700.00	5,273,650.00
2027	1,606,700.00	2,740,000.00	1,538,200.00	5,884,900.00
2028	1,538,200.00	2,880,000.00	1,466,200.00	5,884,400.00
2029	1,466,200.00	3,025,000.00	1,390,575.00	5,881,775.00
2030	1,390,575.00	3,180,000.00	1,311,075.00	5,881,650.00
2031	1,311,075.00	3,325,000.00	1,244,575.00	5,880,650.00
2032	1,244,575.00	3,465,000.00	1,175,275.00	5,884,850.00
2033	1,175,275.00	3,605,000.00	1,103,175.00	5,883,450.00
2034	1,103,175.00	3,750,000.00	1,028,175.00	5,881,350.00
2035	1,028,175.00	3,905,000.00	950,075.00	5,883,250.00
2036	950,075.00	4,065,000.00	868,775.00	5,883,850.00
2037	868,775.00	4,210,000.00	805,625.00	5,884,400.00
2038	805,625.00	4,335,000.00	740,600.00	5,881,225.00
2039	740,600.00	4,470,000.00	673,550.00	5,884,150.00
2040	673,550.00	4,605,000.00	604,475.00	5,883,025.00
2041	604,475.00	4,745,000.00	533,300.00	5,882,775.00
2042	533,300.00	4,915,000.00	435,000.00	5,883,300.00
2043	435,000.00	5,115,000.00	332,700.00	5,882,700.00
2044	332,700.00	5,325,000.00	226,200.00	5,883,900.00
2045	226,200.00	5,540,000.00	115,400.00	5,881,600.00
2046	115,400.00	5,770,000.00		5,885,400.00
Total	19,806,600.00	84,980,000.00	18,149,650.00	122,936,250.00



Debt Service Payment Schedules

Fiscal Year 2026

Limited Tax Refunding Bonds, Series 2021

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

True Interest Cost: 1.360%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	286,975.00	1,450,000.00	250,725.00	1,987,700.00
2027	250,725.00	1,530,000.00	212,475.00	1,993,200.00
2028	212,475.00	1,610,000.00	172,225.00	1,994,700.00
2029	172,225.00	1,685,000.00	130,100.00	1,987,325.00
2030	130,100.00	1,775,000.00	85,725.00	1,990,825.00
2031	85,725.00	1,865,000.00	39,100.00	1,989,825.00
2032	39,100.00	1,955,000.00		1,994,100.00
Total	1,177,325.00	11,870,000.00	890,350.00	13,937,675.00

Unlimited Tax Refunding Bonds, Series 2021

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

True Interest Cost: 1.340%

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2026	67,500.00	425,000.00	59,000.00	551,500.00
2027	59,000.00	445,000.00	50,100.00	554,100.00
2028	50,100.00	460,000.00	40,900.00	551,000.00
2029	40,900.00	485,000.00	31,200.00	557,100.00
2030	31,200.00	500,000.00	21,200.00	552,400.00
2031	21,200.00	520,000.00	10,800.00	552,000.00
2032	10,800.00	540,000.00		550,800.00
Total	280,700.00	3,375,000.00	213,200.00	3,868,900.00