

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
November 30, 2024

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
November 30, 2024

TABLE OF CONTENTS

County Auditor’s Letter of Transmittal	Page 4
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BUDGET STATUS

Charts:

❖ Sales Tax	
- Brazoria County, by month by year	5
Schedule of Revenues – Selected Funds – Budget and Year-to-Date Actual <i>Local Govt Code §114.023(b)(4) and §114.025(a)(1)</i>	6
Schedule of Expenditures – Selected Funds - Budget and Year-to-Date Actual <i>Local Govt Code §114.023(b)(4), (b)(7)) and §114.025(a)(1)</i>	9

FINANCIAL STATEMENTS

Balance Sheets (<i>Local Govt Code §114.023(b)(2) and §114.025(a)(2) and (a)(3)</i>)	
❖ Selected Funds	19
Statement of Changes in Fund Balance (<i>Local Govt Code §114.023(b)(3) and §114.025(a)(2)</i>)	
❖ Selected Funds	20

SCHEDULES

Transfers – all funds (<i>Local Govt Code §114.023(b)(5)</i>)	21
Debt Service Schedule (<i>Local Govt Code §114.023(b)(6)</i>)	22

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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January 14, 2025

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

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Brazoria County, Texas as of and for the two months ended November 30, 2024 is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. These statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles.

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

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

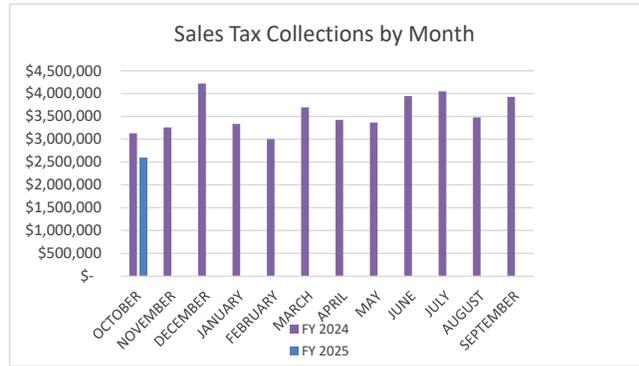
Kaysie Stewart, CPA
Brazoria County Auditor

BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 2025

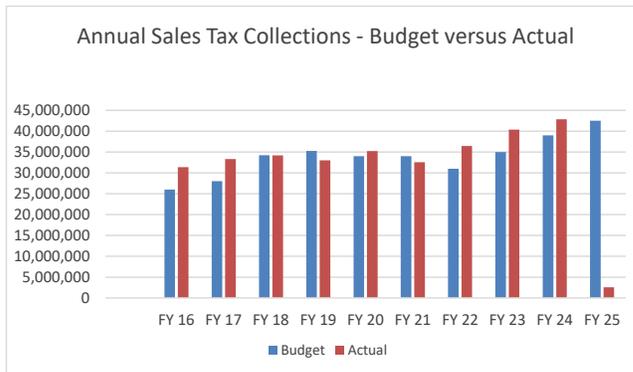
CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2024	FY 2025	DIFF	%
OCTOBER	\$ 3,129,605	\$ 2,590,598	\$ (539,007)	-17.22%
NOVEMBER	\$ 3,258,002	\$ (3,258,002)	\$ (3,258,002)	-100.00%
DECEMBER	\$ 4,222,460	\$ (4,222,460)	\$ (4,222,460)	-100.00%
JANUARY	\$ 3,336,617	\$ (3,336,617)	\$ (3,336,617)	-100.00%
FEBRUARY	\$ 3,005,923	\$ (3,005,923)	\$ (3,005,923)	-100.00%
MARCH	\$ 3,699,623	\$ (3,699,623)	\$ (3,699,623)	-100.00%
APRIL	\$ 3,422,540	\$ (3,422,540)	\$ (3,422,540)	-100.00%
MAY	\$ 3,365,688	\$ (3,365,688)	\$ (3,365,688)	-100.00%
JUNE	\$ 3,946,694	\$ (3,946,694)	\$ (3,946,694)	-100.00%
JULY	\$ 4,050,506	\$ (4,050,506)	\$ (4,050,506)	-100.00%
AUGUST	\$ 3,480,157	\$ (3,480,157)	\$ (3,480,157)	-100.00%
SEPTEMBER	\$ 3,929,890	\$ (3,929,890)	\$ (3,929,890)	-100.00%
TOTAL	\$ 42,847,704	\$ 2,590,598	\$ (40,257,106)	-1117.22%



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



SALES TAX BY FISCAL YEAR

	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Budget	26,000,000	28,000,000	34,250,000	35,250,000	34,000,000	34,000,000	31,000,000	35,000,000	39,000,000	42,500,000
Actual	31,384,316	33,312,092	34,195,142	33,019,705	35,230,141	32,553,987	36,451,230	40,388,928	42,847,704	2,590,598



Aggregate Revenue for Year 2025

10/01/2024 thru 11/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	118,515,798	(3,498,234)	115,017,564	7,996,837	(107,020,727)
Other Constitutional Tax	42,500,000	-	42,500,000	-	(42,500,000)
Penalty and Interest	720,000	-	720,000	47,212	(672,788)
Licenses and Permits	2,315,500	-	2,315,500	197,109	(2,118,391)
Grant Revenue	488,000	-	488,000	9,613	(478,387)
Shared Revenue	641,001	-	641,001	33	(640,968)
Fees of Office	6,733,400	-	6,733,400	769,832	(5,963,568)
Library Revenue Fees	68,075	-	68,075	11,395	(56,680)
Legislative Fees	967,596	-	967,596	152,183	(815,413)
Other Fees	865,000	-	865,000	94,221	(770,779)
Fines and Forfeitures	2,244,500	-	2,244,500	477,835	(1,766,665)
Investment Income	3,831,786	-	3,831,786	888,941	(2,942,845)
Sale of Assets	21,000	-	21,000	-	(21,000)
Miscellaneous Revenue	2,416,470	-	2,416,470	157,446	(2,259,024)
Total Fund: 10000	182,328,126	(3,498,234)	178,829,892	10,802,658	(168,027,234)
Fund: 10200-Juv Prob Fees					
Other Fees	5,500	-	5,500	97	(5,403)
Investment Income	1,200	-	1,200	71	(1,129)
Total Fund: 10200	6,700	-	6,700	168	(6,532)
Fund: 10350-Sheriff Special Response Team					
Investment Income	1,000	-	1,000	53	(947)
Transfers	20,000	-	20,000	-	(20,000)
Total Fund: 10350	21,000	-	21,000	53	(20,947)
Fund: 10351-Sheriff Drone Team					
Transfers	15,000	-	15,000	-	(15,000)
Total Fund: 10351	15,000	-	15,000	-	(15,000)
Fund: 10352-Sheriff Marine Team					
Transfers	10,000	-	10,000	-	(10,000)
Total Fund: 10352	10,000	-	10,000	-	(10,000)
Fund: 10353-Sheriff Dive Team					
Transfers	10,000	-	10,000	-	(10,000)
Total Fund: 10353	10,000	-	10,000	-	(10,000)
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	15,500	-	15,500	23,620	8,120
Transfers	120,000	-	120,000	-	(120,000)
Total Fund: 10400	135,500	-	135,500	23,620	(111,880)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	25	25
Investment Income	40,000	-	40,000	4,789	(35,211)
Total Fund: 10500	40,000	-	40,000	4,814	(35,186)
Fund: 10600-Fire Training Field					
Investment Income	800	-	800	61	(739)



Aggregate Revenue for Year 2025

10/01/2024 thru 11/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Total Fund: 10600	800	-	800	61	(739)
Fund: 10700-Parks Special Events					
Investment Income	1,500	-	1,500	114	(1,386)
Contributions	2,000	-	2,000	-	(2,000)
Total Fund: 10700	3,500	-	3,500	114	(3,386)
Fund: 10710-Parks SFA Special Projects					
Other Fees	1,200	-	1,200	112	(1,088)
Investment Income	-	-	-	44	44
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	1,200	-	1,200	156	(1,044)
Fund: 10850-CPS-Donations					
Investment Income	1,500	-	1,500	163	(1,337)
Contributions	4,000	-	4,000	1,812	(2,188)
Total Fund: 10850	5,500	-	5,500	1,975	(3,525)
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	39,675,463	-	39,675,463	2,749,703	(36,925,760)
Penalty and Interest	264,000	-	264,000	18,545	(245,455)
Grant Revenue	80,000	-	80,000	83,903	3,903
Shared Revenue	2,800,000	-	2,800,000	235,140	(2,564,860)
Fees of Office	18,000	-	18,000	10,537	(7,463)
Road and Bridge Fees	810,000	-	810,000	166,576	(643,424)
Other Fees	-	-	-	173	173
Investment Income	1,000,000	-	1,000,000	249,237	(750,763)
Miscellaneous Revenue	500,000	-	500,000	619,696	119,696
Total Fund: 20000	45,147,463	-	45,147,463	4,133,510	(41,013,953)
Fund: 20500-Road and Bridge Construction					
Fees of Office	-	-	-	1	1
Total Fund: 20500	-	-	-	1	1
Fund: 39800-Law Library					
Legislative Fees	190,000	-	190,000	34,074	(155,926)
Investment Income	28,000	-	28,000	1,656	(26,344)
Miscellaneous Revenue	10,500	-	10,500	1,885	(8,615)
Transfers	70,000	-	70,000	-	(70,000)
Total Fund: 39800	298,500	-	298,500	37,615	(260,885)
Fund: 39900-Mosquito Control District					
Tax Revenue	2,757,990	-	2,757,990	192,248	(2,565,742)
Penalty and Interest	13,700	-	13,700	977	(12,723)
Fees of Office	-	-	-	1	1
Investment Income	100,000	-	100,000	1,726	(98,274)
Total Fund: 39900	2,871,690	-	2,871,690	194,952	(2,676,738)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,125,260	-	1,125,260	78,193	(1,047,067)
Penalty and Interest	7,000	-	7,000	522	(6,478)



Aggregate Revenue for Year 2025

10/01/2024 thru 11/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Investment Income	55,000	-	55,000	7,544	(47,456)
Total Fund: 41000	1,187,260	-	1,187,260	86,259	(1,101,001)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,035,397	-	2,035,397	141,425	(1,893,972)
Penalty and Interest	13,000	-	13,000	977	(12,023)
Investment Income	10,000	-	10,000	700	(9,300)
Total Fund: 42000	2,058,397	-	2,058,397	143,102	(1,915,295)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	672,949	-	672,949	46,907	(626,042)
Penalty and Interest	5,200	-	5,200	396	(4,804)
Investment Income	47,000	-	47,000	2,281	(44,719)
Total Fund: 42100	725,149	-	725,149	49,584	(675,565)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	3,600,667	-	3,600,667	251,297	(3,349,370)
Penalty and Interest	16,225	-	16,225	1,121	(15,104)
Investment Income	260,000	-	260,000	10,108	(249,892)
Total Fund: 42200	3,876,892	-	3,876,892	262,525	(3,614,367)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	91	91
Penalty and Interest	-	-	-	71	71
Total Fund: 44000	-	-	-	162	162
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	2,554,065	-	2,554,065	176,790	(2,377,275)
Penalty and Interest	24,000	-	24,000	1,733	(22,267)
Investment Income	200,000	-	200,000	19,357	(180,643)
Total Fund: 45000	2,778,065	-	2,778,065	197,880	(2,580,185)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	1	1
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,867,411	-	3,867,411	519,453	(3,347,958)
Total Fund: 60500	3,867,411	-	3,867,411	519,454	(3,347,957)
Report Total	245,388,153	(3,498,234)	241,889,919	16,458,665	(225,431,254)



Budget to Actuals for Year 2025

10/1/2024 thru 11/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	838,242	-	838,242	(535,311)	(126,040)	176,891	79%
Operating Expenditures	54,300	-	54,300	(3,543)	(871)	49,886	8%
	892,542	-	892,542	(538,854)	(126,911)	226,777	75%
10100 Comm. South Service Center							
Salaries & Benefits	462,051	-	462,051	(281,637)	(71,859)	108,555	77%
Operating Expenditures	11,775	-	11,775	(2,030)	(387)	9,359	21%
	473,826	-	473,826	(283,666)	(72,246)	117,914	75%
10200 Comm. Central Service Center							
Salaries & Benefits	487,858	-	487,858	(281,590)	(76,929)	129,338	73%
Operating Expenditures	8,900	-	8,900	-	-	8,900	0%
	496,758	-	496,758	(281,590)	(76,929)	138,238	72%
10300 Comm. North Service Center							
Salaries & Benefits	521,321	-	521,321	(280,684)	(72,210)	168,427	68%
Operating Expenditures	12,471	-	12,471	(2,169)	(147)	10,154	19%
	533,792	-	533,792	(282,853)	(72,357)	178,582	67%
10400 Comm. West Service Center							
Salaries & Benefits	513,794	-	513,794	(299,085)	(80,929)	133,780	74%
Operating Expenditures	26,400	-	26,400	(400)	(540)	25,460	4%
	540,194	-	540,194	(299,485)	(81,469)	159,240	71%
12000 County Clerk							
Salaries & Benefits	3,180,005	-	3,180,005	(1,781,794)	(492,277)	905,934	72%
Operating Expenditures	51,800	-	51,800	(17,395)	(2,397)	32,008	38%
	3,231,805	-	3,231,805	(1,799,189)	(494,674)	937,942	71%
13000 Veteran's Service							
Salaries & Benefits	255,625	-	255,625	(165,480)	(38,953)	51,192	80%
Operating Expenditures	8,550	-	8,550	(1,558)	(447)	6,546	23%
	264,175	-	264,175	(167,038)	(39,399)	57,738	78%
14000 Emergency Management							
Salaries & Benefits	480,256	-	480,256	(304,727)	(77,620)	97,909	80%
Operating Expenditures	55,600	-	55,600	(7,921)	(16,377)	31,302	44%
	535,856	-	535,856	(312,648)	(93,997)	129,211	76%
14900 Non-Departmental							
Salaries & Benefits	-	-	-	-	-	-	0%
Operating Expenditures	9,624,597	(117,150)	9,507,447	(201,012)	(455,189)	8,851,246	7%
Capital	5,000	-	5,000	-	-	5,000	0%
Transfers	1,600,000	-	1,600,000	-	-	1,600,000	0%
	11,229,597	(117,150)	11,112,447	(201,012)	(455,189)	10,456,246	6%
15001 County Court at Law 1							
Salaries & Benefits	485,447	-	485,447	(305,049)	(77,060)	103,339	79%
Operating Expenditures	287,275	-	287,275	(3,316)	(34,319)	249,640	13%
	772,722	-	772,722	(308,365)	(111,379)	352,979	54%
15002 County Court at Law 2							
Salaries & Benefits	490,187	-	490,187	(305,049)	(74,318)	110,820	77%
Operating Expenditures	349,530	-	349,530	(1,402)	(60,605)	287,523	18%
	839,717	-	839,717	(306,451)	(134,923)	398,343	53%
15003 County Court at Law 3							
Salaries & Benefits	501,707	-	501,707	(335,357)	(78,522)	87,827	82%
Operating Expenditures	308,059	-	308,059	(1,859)	(50,928)	255,272	17%
	809,766	-	809,766	(337,216)	(129,451)	343,099	58%



Budget to Actuals for Year 2025

10/1/2024 thru 11/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
15004 County Court at Law 4							
Salaries & Benefits	536,677	-	536,677	(335,357)	(84,258)	117,061	78%
Operating Expenditures	365,200	-	365,200	(1,195)	(40,847)	323,158	12%
	901,877	-	901,877	(336,552)	(125,105)	440,219	51%
15900 Probate Court Investigations							
Salaries & Benefits	201,090	-	201,090	(117,567)	(31,836)	51,687	74%
Operating Expenditures	5,044	-	5,044	(836)	-	4,208	17%
	206,134	-	206,134	(118,403)	(31,836)	55,895	73%
16000 District Courts							
Salaries & Benefits	909,193	-	909,193	(578,141)	(153,722)	177,330	80%
Operating Expenditures	223,100	-	223,100	(14,969)	(7,926)	200,205	10%
	1,132,293	-	1,132,293	(593,109)	(161,648)	377,535	67%
16023 District Court-23rd							
Salaries & Benefits	24,805	-	24,805	-	-	24,805	0%
	24,805	-	24,805	-	-	24,805	0%
16149 District Court-149th							
Salaries & Benefits	306,577	-	306,577	(189,309)	(48,324)	68,944	78%
Operating Expenditures	636,500	-	636,500	-	(176,390)	460,110	28%
	943,077	-	943,077	(189,309)	(224,714)	529,054	44%
16239 District Court-239th							
Salaries & Benefits	310,025	-	310,025	(189,309)	(48,585)	72,131	77%
Operating Expenditures	755,000	-	755,000	-	(128,842)	626,158	17%
	1,065,025	-	1,065,025	(189,309)	(177,427)	698,289	34%
16300 District Court-300th							
Salaries & Benefits	322,404	-	322,404	(189,309)	(50,937)	82,157	75%
Operating Expenditures	610,000	-	610,000	-	(67,495)	542,505	11%
Transfers	450,000	-	450,000	-	-	450,000	0%
	1,382,404	-	1,382,404	(189,309)	(118,433)	1,074,662	22%
16412 District Court-412th							
Salaries & Benefits	320,350	-	320,350	(189,309)	(50,643)	80,397	75%
Operating Expenditures	1,030,000	-	1,030,000	-	(169,402)	860,598	16%
	1,350,350	-	1,350,350	(189,309)	(220,045)	940,996	30%
16461 District Court-461st							
Salaries & Benefits	305,330	-	305,330	(189,309)	(48,145)	67,876	78%
Operating Expenditures	365,000	-	365,000	-	(92,481)	272,519	25%
	670,330	-	670,330	(189,309)	(140,625)	340,396	49%
17000 District Clerk							
Salaries & Benefits	3,311,231	-	3,311,231	(1,886,045)	(498,249)	926,937	72%
Operating Expenditures	82,200	-	82,200	(32,971)	(829)	48,400	41%
	3,393,431	-	3,393,431	(1,919,016)	(499,078)	975,336	71%
18110 Justice of the Peace 1,1							
Salaries & Benefits	614,670	-	614,670	(341,681)	(92,279)	180,710	71%
Operating Expenditures	23,183	-	23,183	(6,203)	(1,785)	15,195	34%
	637,853	-	637,853	(347,884)	(94,064)	195,905	69%
18120 Justice of the Peace 1,2							
Salaries & Benefits	637,663	-	637,663	(353,418)	(100,877)	183,368	71%
Operating Expenditures	93,500	-	93,500	(54,340)	(12,303)	26,857	71%
	731,163	-	731,163	(407,757)	(113,180)	210,225	71%
18210 Justice of the Peace 2,1							
Salaries & Benefits	606,905	-	606,905	(331,708)	(85,933)	189,264	69%



Budget to Actuals for Year 2025

10/1/2024 thru 11/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	15,440	-	15,440	(1,981)	(2,023)	11,436	26%
	622,345	-	622,345	(333,690)	(87,956)	200,700	68%
18220 Justice of the Peace 2,2							
Salaries & Benefits	614,145	-	614,145	(341,999)	(87,945)	184,201	70%
Operating Expenditures	22,700	-	22,700	(4,397)	(1,560)	16,743	26%
	636,845	-	636,845	(346,397)	(89,505)	200,943	68%
18310 Justice of the Peace 3,1							
Salaries & Benefits	547,118	-	547,118	(304,685)	(77,175)	165,258	70%
Operating Expenditures	17,900	-	17,900	(4,823)	(1,508)	11,569	35%
	565,018	-	565,018	(309,508)	(78,683)	176,827	69%
18320 Justice of the Peace 3,2							
Salaries & Benefits	526,866	-	526,866	(300,291)	(85,421)	141,154	73%
Operating Expenditures	17,900	-	17,900	(996)	-	16,904	6%
	544,766	-	544,766	(301,287)	(85,421)	158,058	71%
18410 Justice of the Peace 4,1							
Salaries & Benefits	612,643	-	612,643	(338,476)	(97,119)	177,047	71%
Operating Expenditures	17,550	-	17,550	(1,222)	(1,460)	14,868	15%
	630,193	-	630,193	(339,698)	(98,579)	191,915	70%
18420 Justice of the Peace 4,2							
Salaries & Benefits	703,564	-	703,564	(388,643)	(111,499)	203,422	71%
Operating Expenditures	51,450	-	51,450	(18,896)	(3,815)	28,740	44%
	755,014	-	755,014	(407,539)	(115,314)	232,161	69%
19000 Judicial Miscellaneous							
Salaries & Benefits	432,105	-	432,105	(294,936)	(46,710)	90,459	79%
Operating Expenditures	1,885,750	-	1,885,750	(262,462)	(190,347)	1,432,940	24%
Transfers	250,000	-	250,000	-	-	250,000	0%
	2,567,855	-	2,567,855	(557,398)	(237,058)	1,773,399	31%
19100 Indigent Defense							
Salaries & Benefits	255,479	-	255,479	(144,158)	(40,530)	70,791	72%
Operating Expenditures	6,671	-	6,671	(816)	-	5,855	12%
	262,150	-	262,150	(144,974)	(40,530)	76,646	71%
19200 Bail Bond Board							
Salaries & Benefits	148,776	-	148,776	(83,442)	(23,442)	41,892	72%
Operating Expenditures	5,500	-	5,500	(904)	-	4,596	16%
	154,276	-	154,276	(84,347)	(23,442)	46,488	70%
19300 District Attorney							
Salaries & Benefits	10,631,812	(73,634)	10,558,178	(6,408,264)	(1,615,845)	2,534,070	76%
Operating Expenditures	208,700	-	208,700	(93,075)	(13,026)	102,599	51%
Capital	202,268	18,634	220,902	60,169	(60,169)	220,902	0%
Transfers	132,000	-	132,000	-	(2,282)	129,718	2%
	11,174,780	(55,000)	11,119,780	(6,441,170)	(1,691,322)	2,987,289	73%
19900 Law Library							
Transfers	70,000	-	70,000	-	-	70,000	0%
	70,000	-	70,000	-	-	70,000	0%
20100 County Auditor							
Salaries & Benefits	2,315,622	-	2,315,622	(1,376,834)	(370,715)	568,073	75%
Operating Expenditures	19,450	-	19,450	(8,483)	(1,016)	9,952	49%
	2,335,072	-	2,335,072	(1,385,316)	(371,731)	578,025	75%
20200 Purchasing							
Salaries & Benefits	852,133	-	852,133	(505,462)	(134,298)	212,373	75%



Budget to Actuals for Year 2025

10/1/2024 thru 11/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	41,100	-	41,100	(13,603)	(1,857)	25,639	38%
	893,233	-	893,233	(519,066)	(136,155)	238,013	73%
20300 County Treasurer							
Salaries & Benefits	421,675	-	421,675	(249,541)	(66,685)	105,449	75%
Operating Expenditures	92,670	-	92,670	(63,098)	(6,795)	22,777	75%
	514,345	-	514,345	(312,639)	(73,481)	128,226	75%
20400 Human Resources							
Salaries & Benefits	1,083,820	-	1,083,820	(679,669)	(160,823)	243,329	78%
Operating Expenditures	117,817	-	117,817	(85,903)	(11,665)	20,249	83%
	1,201,637	-	1,201,637	(765,572)	(172,487)	263,578	78%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,434,945	-	4,434,945	(2,486,926)	(663,656)	1,284,363	71%
Operating Expenditures	207,700	-	207,700	(89,845)	(43,321)	74,534	64%
Capital	37,350	-	37,350	(40,350)	-	(3,000)	108%
	4,679,995	-	4,679,995	(2,617,121)	(706,977)	1,355,897	71%
22000 Information Systems							
Salaries & Benefits	3,965,218	-	3,965,218	(2,409,996)	(620,186)	935,035	76%
Operating Expenditures	7,995,303	(2,000)	7,993,303	(1,074,984)	(1,681,334)	5,236,986	34%
Debt Services	290,000	-	290,000	-	-	290,000	0%
Capital	436,200	-	436,200	(61,381)	-	374,819	14%
	12,686,721	(2,000)	12,684,721	(3,546,361)	(2,301,520)	6,836,840	46%
23000 Appraisal District Assessment							
Operating Expenditures	1,136,080	-	1,136,080	-	(260,532)	875,548	23%
	1,136,080	-	1,136,080	-	(260,532)	875,548	23%
24000 Elections							
Salaries & Benefits	851,063	-	851,063	-	(336,636)	514,427	40%
Operating Expenditures	448,850	-	448,850	(41,923)	(251,025)	155,903	65%
Capital	24,000	-	24,000	-	-	24,000	0%
	1,323,913	-	1,323,913	(41,923)	(587,661)	694,329	48%
25000 Facilities Management							
Salaries & Benefits	2,461,823	-	2,461,823	(1,441,275)	(381,765)	638,783	74%
Operating Expenditures	3,429,400	-	3,429,400	(1,212,496)	(157,715)	2,059,189	40%
Capital	335,000	-	335,000	1,066	(1,066)	335,000	0%
	6,226,223	-	6,226,223	(2,652,705)	(540,546)	3,032,972	51%
26000 Property Insurance							
Operating Expenditures	2,600,000	-	2,600,000	-	(31,378)	2,568,622	1%
	2,600,000	-	2,600,000	-	(31,378)	2,568,622	1%
30000 County Sheriff							
Salaries & Benefits	23,040,266	-	23,040,266	(13,580,122)	(3,783,144)	5,677,000	75%
Operating Expenditures	3,269,000	200,000	3,469,000	(1,022,055)	(359,440)	2,087,504	40%
Capital	1,241,550	(168,000)	1,073,550	(17,245)	(146,785)	909,520	15%
Transfers	55,000	-	55,000	-	-	55,000	0%
	27,605,816	32,000	27,637,816	(14,619,422)	(4,289,369)	8,729,024	68%
30100 Animal Control							
Salaries & Benefits	592,660	-	592,660	(317,574)	(99,246)	175,841	70%
Operating Expenditures	87,500	-	87,500	(18,240)	(4,525)	64,735	26%
Capital	52,000	-	52,000	-	-	52,000	0%
	732,160	-	732,160	(335,814)	(103,771)	292,576	60%
30200 Crime Lab							
Salaries & Benefits	716,055	-	716,055	(511,966)	(129,207)	74,882	90%



Budget to Actuals for Year 2025

10/1/2024 thru 11/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	315,000	-	315,000	(47,043)	(88,123)	179,834	43%
Capital	25,000	-	25,000	(16,372)	-	8,628	65%
	1,056,055	-	1,056,055	(575,381)	(217,331)	263,343	75%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	232,533	-	232,533	(164,941)	(36,714)	30,877	87%
Operating Expenditures	1,550	-	1,550	-	-	1,550	0%
	234,083	-	234,083	(164,941)	(36,714)	32,427	86%
32100 Constable-Precinct 1							
Salaries & Benefits	1,166,529	-	1,166,529	(628,460)	(195,487)	342,582	71%
Operating Expenditures	265,539	-	265,539	(94,999)	(16,936)	153,604	42%
Capital	-	-	-	67,083	(67,083)	-	0%
	1,432,068	-	1,432,068	(656,376)	(279,507)	496,185	65%
32200 Constable-Precinct 2							
Salaries & Benefits	1,061,806	-	1,061,806	(612,560)	(175,819)	273,427	74%
Operating Expenditures	233,400	-	233,400	(51,243)	(41,109)	141,048	40%
Capital	-	-	-	-	-	-	0%
	1,295,206	-	1,295,206	(663,803)	(216,928)	414,475	68%
32300 Constable-Precinct 3							
Salaries & Benefits	1,126,588	-	1,126,588	(646,926)	(170,725)	308,937	73%
Operating Expenditures	257,800	-	257,800	(75,162)	(4,727)	177,911	31%
Capital	179,700	-	179,700	-	-	179,700	0%
	1,564,088	-	1,564,088	(722,088)	(175,452)	666,548	57%
32400 Constable-Precinct 4							
Salaries & Benefits	1,906,710	-	1,906,710	(1,077,428)	(315,339)	513,943	73%
Operating Expenditures	228,500	-	228,500	(64,554)	(15,241)	148,705	35%
Capital	51,250	-	51,250	99,160	(150,990)	(580)	101%
	2,186,460	-	2,186,460	(1,042,822)	(481,570)	662,067	70%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	117,244	-	117,244	-	(13,777)	103,467	12%
Operating Expenditures	66,110	-	66,110	(4,412)	(12,769)	48,928	26%
Capital	-	-	-	53,905	(53,905)	-	0%
	183,354	-	183,354	49,493	(80,452)	152,395	17%
34000 Ambulance EMS							
Operating Expenditures	96,000	-	96,000	-	-	96,000	0%
	96,000	-	96,000	-	-	96,000	0%
34100 Fire Protection							
Salaries & Benefits	65,468	-	65,468	(35,233)	(10,641)	19,594	70%
Operating Expenditures	558,000	-	558,000	-	(546,799)	11,201	98%
	623,468	-	623,468	(35,233)	(557,440)	30,795	95%
34200 Fire Marshal							
Transfers	310,000	-	310,000	-	-	310,000	0%
	310,000	-	310,000	-	-	310,000	0%
35000 Detention Center							
Salaries & Benefits	15,609,080	-	15,609,080	(8,406,291)	(2,732,323)	4,470,466	71%
Operating Expenditures	9,540,000	-	9,540,000	(3,540,693)	(1,664,055)	4,335,252	55%
Capital	196,000	-	196,000	44,906	(53,905)	187,001	5%
	25,345,080	-	25,345,080	(11,902,078)	(4,450,283)	8,992,719	65%
36000 Juvenile Probation							
Salaries & Benefits	8,671,867	-	8,671,867	(5,063,946)	(1,314,019)	2,293,902	74%
Operating Expenditures	1,547,201	-	1,547,201	(918,570)	(227,717)	400,914	74%
Capital	50,000	-	50,000	16,700	(16,700)	50,000	0%



Budget to Actuals for Year 2025

10/1/2024 thru 11/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Transfers	610,000	-	610,000	-	-	610,000	0%
	10,879,068	-	10,879,068	(5,965,816)	(1,558,436)	3,354,816	69%
40000 Adult Probation							
Operating Expenditures	266,350	117,150	383,500	(22,207)	(79,932)	281,361	27%
Transfers	92,000	-	92,000	-	-	92,000	0%
	358,350	117,150	475,500	(22,207)	(79,932)	373,361	21%
45000 Health							
Salaries & Benefits	599,975	-	599,975	(378,227)	(88,380)	133,368	78%
Operating Expenditures	94,600	2,000	96,600	(26,239)	(5,117)	65,244	32%
Transfers	2,000	-	2,000	-	-	2,000	0%
	696,575	2,000	698,575	(404,466)	(93,497)	200,612	71%
45200 Indigent Health Care							
Salaries & Benefits	200,900	-	200,900	(114,420)	(24,817)	61,663	69%
Operating Expenditures	2,439,605	-	2,439,605	(157,354)	(105,521)	2,176,730	11%
	2,640,505	-	2,640,505	(271,774)	(130,339)	2,238,392	15%
45300 Water Lab							
Salaries & Benefits	232,751	-	232,751	(135,070)	(27,750)	69,931	70%
Operating Expenditures	54,450	-	54,450	(7,058)	(1,537)	45,855	16%
	287,201	-	287,201	(142,128)	(29,287)	115,786	60%
46000 Children Protective Services							
Operating Expenditures	94,400	-	94,400	(33)	(2,314)	92,053	2%
Transfers	40,000	-	40,000	-	-	40,000	0%
	134,400	-	134,400	(33)	(2,314)	132,053	2%
47000 Environmental Health							
Salaries & Benefits	1,423,159	-	1,423,159	(725,323)	(213,313)	484,524	66%
Operating Expenditures	98,090	-	98,090	10,562	(24,818)	83,833	15%
Transfers	120,000	-	120,000	-	-	120,000	0%
	1,641,249	-	1,641,249	(714,761)	(238,131)	688,357	58%
49000 County Welfare							
Salaries & Benefits	60,688	-	60,688	(35,436)	(14,874)	10,378	83%
Operating Expenditures	13,400	-	13,400	(1,650)	(80)	11,670	13%
	74,088	-	74,088	(37,086)	(14,954)	22,048	70%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	-	268,800	0%
	268,800	-	268,800	-	-	268,800	0%
51000 Actions							
Operating Expenditures	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
52000 Helpline							
Operating Expenditures	20,000	-	20,000	-	(20,000)	-	100%
	20,000	-	20,000	-	(20,000)	-	100%
53000 Marine Protection Service							
Operating Expenditures	12,000	-	12,000	-	(12,000)	-	100%
	12,000	-	12,000	-	(12,000)	-	100%
55000 Library Administration							
Salaries & Benefits	6,973,810	-	6,973,810	(4,143,810)	(1,102,584)	1,727,416	75%
Operating Expenditures	1,699,338	-	1,699,338	(1,043,293)	(280,155)	375,891	78%
Capital	209,419	-	209,419	-	-	209,419	0%
	8,882,567	-	8,882,567	(5,187,103)	(1,382,738)	2,312,726	74%



Budget to Actuals for Year 2025

10/1/2024 thru 11/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
56000 Parks							
Salaries & Benefits	4,013,411	-	4,013,411	(2,404,836)	(590,090)	1,018,485	75%
Operating Expenditures	1,357,050	-	1,357,050	(451,521)	(122,170)	783,359	42%
Capital	630,000	-	630,000	(103,468)	(117,665)	408,867	35%
	6,000,461	-	6,000,461	(2,959,826)	(829,925)	2,210,710	63%
57000 Fairgrounds							
Salaries & Benefits	76,930	-	76,930	(53,094)	(12,086)	11,750	85%
Operating Expenditures	285,540	-	285,540	(30,443)	(23,216)	231,881	19%
Capital	775,000	-	775,000	-	-	775,000	0%
	1,137,470	-	1,137,470	(83,537)	(35,302)	1,018,631	10%
58000 Museum							
Salaries & Benefits	646,493	-	646,493	(378,584)	(92,577)	175,332	73%
Operating Expenditures	26,932	-	26,932	(3,548)	(1,399)	21,985	18%
Capital	325,302	-	325,302	-	-	325,302	0%
	998,727	-	998,727	(382,132)	(93,976)	522,619	48%
60000 Agriculture Extension							
Salaries & Benefits	524,775	-	524,775	(323,870)	(83,686)	117,219	78%
Operating Expenditures	58,700	-	58,700	(12,045)	(6,001)	40,653	31%
	583,475	-	583,475	(335,915)	(89,687)	157,873	73%
65000 Flood Plain Administrator							
Salaries & Benefits	326,999	-	326,999	(184,052)	(49,130)	93,817	71%
Operating Expenditures	12,400	-	12,400	(3,189)	(100)	9,111	27%
Capital	-	55,000	55,000	(49,895)	-	5,105	91%
	339,399	55,000	394,399	(237,135)	(49,230)	108,034	73%
Total Fund: 10000	182,328,126	32,000	182,360,126	(78,306,728)	(27,143,923)	76,909,475	58%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	9,300	-	9,300	-	-	9,300	0%
	9,300	-	9,300	-	-	9,300	0%
Total Fund: 10200	9,300	-	9,300	-	-	9,300	0%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	20,000	-	20,000	-	-	20,000	0%
	20,000	-	20,000	-	-	20,000	0%
Total Fund: 10350	20,000	-	20,000	-	-	20,000	0%
Fund: 10351-Sheriff Drone Team							
30000 County Sheriff							
Operating Expenditures	15,000	-	15,000	(5,100)	-	9,900	34%
	15,000	-	15,000	(5,100)	-	9,900	34%
Total Fund: 10351	15,000	-	15,000	(5,100)	-	9,900	34%
Fund: 10352-Sheriff Marine Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	-	-	10,000	0%
	10,000	-	10,000	-	-	10,000	0%
Total Fund: 10352	10,000	-	10,000	-	-	10,000	0%
Fund: 10353-Sheriff Dive Team							



Budget to Actuals for Year 2025

10/1/2024 thru 11/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	-	-	10,000	0%
	10,000	-	10,000	-	-	10,000	0%
Total Fund: 10353	10,000	-	10,000	-	-	10,000	0%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	219,439	-	219,439	(111,412)	(32,620)	75,407	66%
	219,439	-	219,439	(111,412)	(32,620)	75,407	66%
Total Fund: 10400	219,439	-	219,439	(111,412)	(32,620)	75,407	66%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	(63)	1,937	3%
	2,000	-	2,000	-	(63)	1,937	3%
Total Fund: 10600	2,000	-	2,000	-	(63)	1,937	3%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	2,000	-	2,000	(810)	(190)	1,000	50%
	2,000	-	2,000	(810)	(190)	1,000	50%
Total Fund: 10700	2,000	-	2,000	(810)	(190)	1,000	50%
Fund: 10710-Parks SFA Special Projects							
56020 Parks-SFA Munson Historical							
Operating Expenditures	1,000	-	1,000	-	-	1,000	0%
	1,000	-	1,000	-	-	1,000	0%
Total Fund: 10710	1,000	-	1,000	-	-	1,000	0%
Fund: 10850-CPS-Donations							
46000 Children Protective Services							
Operating Expenditures	23,600	-	23,600	(580)	(1,157)	21,863	7%
	23,600	-	23,600	(580)	(1,157)	21,863	7%
Total Fund: 10850	23,600	-	23,600	(580)	(1,157)	21,863	7%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	10,000	-	10,000	-	(1,420)	8,580	14%
	10,000	-	10,000	-	(1,420)	8,580	14%
71000 RB South Service Center							
Salaries & Benefits	3,719,227	(193,000)	3,526,227	(2,266,766)	(560,217)	699,244	80%
Operating Expenditures	2,160,000	100,000	2,260,000	(531,503)	(161,317)	1,567,180	31%
Capital	164,732	-	164,732	(73,390)	(76,520)	14,822	91%
	6,043,959	(93,000)	5,950,959	(2,871,659)	(798,053)	2,281,247	62%
72000 RB Central Service Center							
Salaries & Benefits	3,678,418	(288,000)	3,390,418	(2,267,560)	(525,260)	597,598	82%
Operating Expenditures	2,160,000	125,000	2,285,000	(494,698)	(343,350)	1,446,953	37%
Capital	750,000	330,000	1,080,000	(891,889)	(186,946)	1,165	100%
	6,588,418	167,000	6,755,418	(3,654,147)	(1,055,556)	2,045,715	70%
73000 RB North Service Center							
Salaries & Benefits	3,595,365	(33,000)	3,562,365	(2,215,066)	(530,747)	816,552	77%



Budget to Actuals for Year 2025

10/1/2024 thru 11/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	2,180,000	100,000	2,280,000	(388,680)	(243,381)	1,647,940	28%
Capital	730,001	-	730,001	(191,299)	(512,142)	26,560	96%
	6,505,366	67,000	6,572,366	(2,795,044)	(1,286,270)	2,491,052	62%
74000 RB West Service Center							
Salaries & Benefits	3,813,972	(331,000)	3,482,972	(2,304,863)	(511,250)	666,860	81%
Operating Expenditures	2,160,000	200,000	2,360,000	(702,011)	(105,543)	1,552,446	34%
Capital	750,000	-	750,000	(545,173)	(191,019)	13,808	98%
	6,723,972	(131,000)	6,592,972	(3,552,046)	(807,812)	2,233,114	66%
75000 Engineer's Office							
Salaries & Benefits	2,323,311	-	2,323,311	(1,442,677)	(359,515)	521,119	78%
Operating Expenditures	1,392,267	175,000	1,567,267	(160,318)	(94,486)	1,312,463	16%
Capital	50,000	-	50,000	(45,675)	-	4,325	91%
Transfers	2,300,000	-	2,300,000	-	-	2,300,000	0%
	6,065,578	175,000	6,240,578	(1,648,670)	(454,001)	4,137,907	34%
Total Fund: 20000	31,937,293	185,000	32,122,293	(14,521,567)	(4,403,112)	13,197,614	59%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	193,000	193,000	-	(29,177)	163,823	15%
Operating Expenditures	1,750,000	-	1,750,000	(330,050)	(94,951)	1,324,999	24%
	1,750,000	193,000	1,943,000	(330,050)	(124,127)	1,488,823	23%
72000 RB Central Service Center							
Salaries & Benefits	-	288,000	288,000	-	(29,497)	258,503	10%
Operating Expenditures	1,750,000	-	1,750,000	(87,785)	(44,403)	1,617,812	8%
	1,750,000	288,000	2,038,000	(87,785)	(73,900)	1,876,315	8%
73000 RB North Service Center							
Salaries & Benefits	-	33,000	33,000	-	-	33,000	0%
Operating Expenditures	1,750,000	-	1,750,000	-	-	1,750,000	0%
	1,750,000	33,000	1,783,000	-	-	1,783,000	0%
74000 RB West Service Center							
Salaries & Benefits	-	331,000	331,000	-	(58,420)	272,580	18%
Operating Expenditures	1,750,000	-	1,750,000	(222,301)	(203,940)	1,323,759	24%
	1,750,000	331,000	2,081,000	(222,301)	(262,360)	1,596,339	23%
75000 Engineer's Office							
Operating Expenditures	1,250,000	(480,357)	769,643	(169,832)	(49,811)	550,000	29%
Capital	9,375,000	(549,643)	8,825,357	842,323	(872,426)	8,795,254	0%
	10,625,000	(1,030,000)	9,595,000	672,491	(922,237)	9,345,254	3%
Total Fund: 20500	17,625,000	(185,000)	17,440,000	32,356	(1,382,625)	16,089,731	8%
Fund: 39800-Law Library							
19900 Law Library							
Salaries & Benefits	88,877	-	88,877	(51,588)	(14,105)	23,184	74%
Operating Expenditures	380,000	-	380,000	(203,962)	(43,586)	132,452	65%
	468,877	-	468,877	(255,550)	(57,691)	155,636	67%
22000 Information Systems							
Operating Expenditures	6,000	-	6,000	(5,000)	(1,467)	(467)	108%
	6,000	-	6,000	(5,000)	(1,467)	(467)	108%
Total Fund: 39800	474,877	-	474,877	(260,550)	(59,158)	155,169	67%
Fund: 39900-Mosquito Control District							



Budget to Actuals for Year 2025

10/1/2024 thru 11/30/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
22000 Information Systems							
Operating Expenditures	19,450	-	19,450	(2,842)	(968)	15,640	20%
	19,450	-	19,450	(2,842)	(968)	15,640	20%
49900 Mosquito Control							
Salaries & Benefits	1,428,300	-	1,428,300	(818,118)	(211,640)	398,541	72%
Operating Expenditures	1,550,900	-	1,550,900	(111,090)	(15,628)	1,424,181	8%
Capital	63,000	-	63,000	(17,815)	(36,620)	8,565	86%
	3,042,200	-	3,042,200	(947,024)	(263,889)	1,831,287	40%
Total Fund: 39900	3,061,650	-	3,061,650	(949,866)	(264,856)	1,846,928	40%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	24,600	-	24,600	(8,958)	(3,029)	12,613	49%
	24,600	-	24,600	(8,958)	(3,029)	12,613	49%
90000 Airport							
Salaries & Benefits	1,250,143	-	1,250,143	(722,983)	(201,452)	325,708	74%
Operating Expenditures	2,893,102	-	2,893,102	(179,591)	(341,383)	2,372,128	18%
Capital	1,602,500	-	1,602,500	-	-	1,602,500	0%
Transfers	1,711,000	-	1,711,000	-	-	1,711,000	0%
	7,456,745	-	7,456,745	(902,574)	(542,835)	6,011,336	19%
Total Fund: 60500	7,481,345	-	7,481,345	(911,532)	(545,864)	6,023,949	19%
Report Total	243,220,630	32,000	243,252,630	(95,035,789)	(33,833,568)	114,383,273	53%



Balance Sheet for Year 2025

as of 11/30/2024

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

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	(11,800,322)	(2,739,013)	(89,413)	(425,543)	(2,224,595)
Cash on Hand	34,580	100	200		100
Investments	67,201,537	35,031,784	132,004	433,024	
Accounts Receivable	1,758,578	2,000,501	244	29,355	287,730
Interest Receivable	248,689				
Inventory	14,327	555,301		649,039	79,641
Due To-From		(2,588)			
Prepaid	3,515,292	692	(13)	(929)	4,282
Amt Provided/Gen LT Debt					2,200,937
Non-current Assets	19,878,437				
AR-BC Toll Road Authority	79,481				
Capital Assets					12,435,599
	80,930,599	34,846,778	43,022	684,945	12,783,694
Liabilities					
Accounts Payable - Other	(607,344)	(623,898)		(636)	(47,733)
AP-State of Texas Court Costs	(363,146)				
AP-State of Texas Other Liab	(47,563)	(687)	(35)	(2)	(5)
AP-Governmental Entities	(845)				
AP-Payroll Liabilities	(6,041,806)	(858,929)	(4,685)	(64,375)	(65,398)
AP Due to Others	(1,214,285)				
Tax Office Liabilities	(29,950,006)				
Due to Agency Groups	(2,758,798)	(6,373,719)		(31,315)	(67,772)
Non Current Liabilities					(926,125)
	(40,983,793)	(7,857,232)	(4,720)	(96,328)	(1,107,033)
Fund Equity					
Fund Balance	(4,526,482)	(28,851,841)	(52,935)	(679,565)	(9,962,897)
Unassigned Fund Balance	(53,348,035)				
	(57,874,518)	(28,851,841)	(52,935)	(679,565)	(9,962,897)

Note: The total receivable from Brazoria County Toll Road Authority is \$10,084,068.34. The current presentation of this report only includes the General Fund and Road & Bridge portions.



Statement of Changes in Fund Balance

as of 11/30/2024

Fund	10/31/2024	Month Ending Nov 30, 2024			11/30/2024
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	42,610,337	9,223,067	(12,989,832)	(2,282)	38,841,290
Fund 10100-General Fund - Construction	111,014	-	-	-	111,014
Fund 10200-Juv Prob Fees	15,928	104	-	-	16,032
Fund 10300-Unclaimed Juvenile Restitution	11,569	-	-	-	11,569
Fund 10350-Sheriff Special Response Team	12,170	28	-	-	12,198
Fund 10400-Env Health-Retail Food Permits	16,625	12,770	(17,762)	-	11,633
Fund 10500-District Clerk Contingency	851,054	2,458	-	-	853,512
Fund 10600-Fire Training Field	14,214	33	(63)	-	14,184
Fund 10700-Parks Special Events	26,488	61	(190)	-	26,359
Fund 10710-Parks SFA Special Projects	10,103	136	-	-	10,239
Fund 10850-CPS-Donations	37,482	946	(578)	-	37,850
Total General Fund Group	43,716,984	9,239,603	(13,008,425)	(2,282)	39,945,881
Fund 20000-Road and Bridge Non-Construct	28,453,708	3,281,000	(2,714,969)	-	29,019,738
Fund 20500-Road and Bridge Construction	(757,545)	2	(1,272,648)	-	(2,030,192)
Total Road and Bridge Funds	27,696,162	3,281,002	(3,987,617)	-	26,989,546
Fund 39800-Law Library	57,673	15,943	(35,314)	-	38,302
Fund 39900-Mosquito Control District	671,736	189,381	(272,501)	-	588,617
Total Special Revenue Funds	729,410	205,324	(307,815)	-	626,919
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,232,057	80,836	-	-	1,312,893
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	84,546	139,709	-	-	224,255
Fund 42100-2018 Cert of Oblig-I,S	501,098	47,375	-	-	548,473
Fund 42200-2021 CO-Courthouse Campus I,S	2,197,192	252,100	-	-	2,449,293
Fund 44000-Toll Road-SH288-I&S	(93,321,054)	1,736	-	276,000	(93,043,318)
Fund 45000-Road Bonds-Mobility-I,S	3,531,162	184,604	-	-	3,715,767
Total Debt Service Funds	(85,774,998)	706,360	-	276,000	(84,792,637)
Fund 60500-Airport Operating	9,981,113	239,585	(298,985)	-	9,921,714
Total Enterprise Funds	9,981,113	239,585	(298,985)	-	9,921,714
Report Total	(3,651,329)	13,671,875	(17,602,842)	273,718	(7,308,578)

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



Transfers for Year 2025

as of 11/30/2024

Fund Group	Transfers In	Transfers Out
General Fund Group		
General Fund	-	2,282
Special Revenue Funds		
State Grants	2,282	-
Report Total	2,282	2,282



Debt Service Payment Schedules

Fiscal Year 2025

Limited Tax Refunding Bonds, Series 2016

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

True Interest Cost: 2.207 %

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

Unlimited Tax Refunding Bonds, Series 2016

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

True Interest Cost: 2.376 %

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



Debt Service Payment Schedules

Fiscal Year 2025

Certificates of Obligation, Series 2018

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

True Interest Cost: 3.496 %

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

Unlimited Tax Refunding Bonds, Series 2018

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

True Interest Cost: 2.648 %

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



Debt Service Payment Schedules

Fiscal Year 2025

Unlimited Tax Road Refunding Bonds, Series 2020

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

True Interest Cost: 1.721 %

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



Debt Service Payment Schedules

Fiscal Year 2025

Certificates of Obligation, Series 2021

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

True Interest Cost: 2.577 %

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



Debt Service Payment Schedules

Fiscal Year 2025

Limited Tax Refunding Bonds, Series 2021

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

True Interest Cost: 1.360 %

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

Unlimited Tax Refunding Bonds, Series 2021

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

True Interest Cost: 1.340 %

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