

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
March 31, 2025

BRAZORIA COUNTY, TEXAS
MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by
BRAZORIA COUNTY AUDITOR

Kaysie Stewart, CPA
County Auditor

BRAZORIA COUNTY, TEXAS
Unaudited Monthly Financial Report

As of
March 31, 2025

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

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



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

April 22, 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 six months ended March 31, 2025 is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. These statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles.

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

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

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

Respectfully submitted,

Kaysie Stewart

Kaysie Stewart, CPA
Brazoria County Auditor

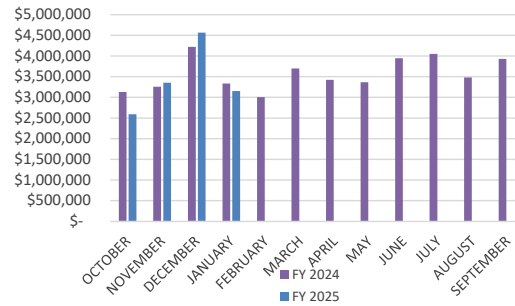
BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 2025

CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2024	FY 2025	DIFF	%
OCTOBER	\$ 3,129,605	\$ 2,590,598	\$ (539,007)	-17.22%
NOVEMBER	\$ 3,258,002	\$ 3,352,546	\$ 94,544	2.90%
DECEMBER	\$ 4,222,460	\$ 4,567,501	\$ 345,041	8.17%
JANUARY	\$ 3,336,617	\$ 3,154,249	\$ (182,368)	-5.47%
FEBRUARY	\$ 3,005,923		\$ (3,005,923)	-100.00%
MARCH	\$ 3,699,623		\$ (3,699,623)	-100.00%
APRIL	\$ 3,422,540		\$ (3,422,540)	-100.00%
MAY	\$ 3,365,688		\$ (3,365,688)	-100.00%
JUNE	\$ 3,946,694		\$ (3,946,694)	-100.00%
JULY	\$ 4,050,506		\$ (4,050,506)	-100.00%
AUGUST	\$ 3,480,157		\$ (3,480,157)	-100.00%
SEPTEMBER	\$ 3,929,890		\$ (3,929,890)	-100.00%
TOTAL	\$ 42,847,704	\$ 13,664,894	\$ (29,182,810)	-811.62%

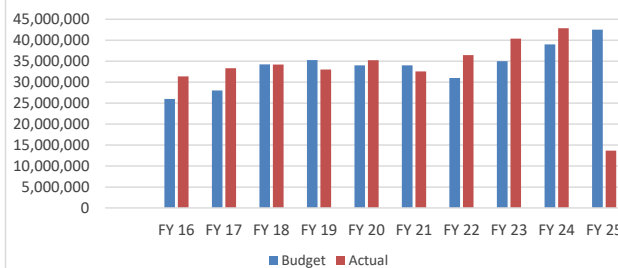
Sales Tax Collections by Month



SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

Month Collected/ Month Remitted	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
OCT / DEC	2,173,364	2,370,762	2,761,724	2,688,403	2,903,267	2,470,404	2,675,997	2,918,977	3,129,605	2,590,598
NOV / JAN	2,236,932	2,836,834	2,628,696	2,445,797	2,959,313	2,329,923	2,915,362	3,187,114	3,258,002	3,352,546
DEC / FEB	3,183,078	3,025,724	3,355,280	3,223,811	4,879,325	3,191,485	3,417,308	4,235,575	4,222,460	4,567,501
JAN / MAR	2,603,433	2,403,784	2,469,154	2,419,518	2,650,236	2,289,106	2,582,007	3,358,801	3,336,617	3,154,249
FEB / APR	2,299,393	2,848,424	2,547,052	2,463,806	2,525,579	2,180,322	2,674,322	2,896,108	3,005,923	-
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	-

Annual Sales Tax Collections - Budget versus Actual



SALES TAX BY FISCAL YEAR

	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Budget	26,000,000	28,000,000	34,250,000	35,250,000	34,000,000	34,000,000	31,000,000	35,000,000	39,000,000	42,500,000
Actual	31,384,316	33,312,092	34,195,142	33,019,705	35,230,141	32,553,987	36,451,230	40,388,928	42,847,704	13,664,894



Aggregate Revenue for Year 2025

10/01/2024 thru 03/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	118,515,798	(3,498,234)	115,017,564	101,064,522	(13,953,042)
Other Constitutional Tax	42,500,000	-	42,500,000	13,664,894	(28,835,106)
Penalty and Interest	720,000	-	720,000	351,180	(368,820)
Licenses and Permits	2,315,500	-	2,315,500	1,035,507	(1,279,993)
Grant Revenue	488,000	-	488,000	68,947	(419,053)
Shared Revenue	641,001	-	641,001	110,189	(530,812)
Fees of Office	6,733,400	-	6,733,400	1,983,371	(4,750,029)
Library Revenue Fees	68,075	-	68,075	33,251	(34,824)
Legislative Fees	967,596	-	967,596	493,682	(473,914)
Other Fees	865,000	-	865,000	320,663	(544,337)
Fines and Forfeitures	2,244,500	-	2,244,500	1,372,094	(872,406)
Investment Income	3,831,786	-	3,831,786	2,584,983	(1,246,803)
Sale of Assets	21,000	-	21,000	4,244	(16,756)
Contributions	-	1,300	1,300	1,230	(70)
Miscellaneous Revenue	2,416,470	-	2,416,470	2,259,267	(157,203)
Total Fund: 10000	182,328,126	(3,496,934)	178,831,192	125,348,024	(53,483,168)
Fund: 10200-Juv Prob Fees					
Other Fees	5,500	-	5,500	565	(4,935)
Investment Income	1,200	-	1,200	282	(918)
Total Fund: 10200	6,700	-	6,700	847	(5,853)
Fund: 10340-Constable 4 Marine Team					
Investment Income	-	-	-	617	617
Contributions	-	-	-	44,750	44,750
Total Fund: 10340	-	-	-	45,367	45,367
Fund: 10350-Sheriff Special Response Team					
Investment Income	1,000	-	1,000	210	(790)
Transfers	20,000	-	20,000	-	(20,000)
Total Fund: 10350	21,000	-	21,000	210	(20,790)
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	65,990	50,490
Transfers	120,000	-	120,000	-	(120,000)
Total Fund: 10400	135,500	-	135,500	65,990	(69,510)

Fund: 10500-District Clerk Contingency



Aggregate Revenue for Year 2025

10/01/2024 thru 03/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Other Fees	-	-	-	124	124
Investment Income	40,000	-	40,000	16,803	(23,197)
Total Fund: 10500	40,000	-	40,000	16,927	(23,073)
Fund: 10600-Fire Training Field					
Investment Income	800	-	800	254	(546)
Total Fund: 10600	800	-	800	254	(546)
Fund: 10700-Parks Special Events					
Investment Income	1,500	-	1,500	474	(1,026)
Contributions	2,000	-	2,000	300	(1,700)
Total Fund: 10700	3,500	-	3,500	774	(2,726)
Fund: 10710-Parks SFA Special Projects					
Other Fees	1,200	-	1,200	420	(780)
Investment Income	-	-	-	186	186
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	1,200	-	1,200	607	(593)
Fund: 10850-CPS-Donations					
Investment Income	1,500	-	1,500	707	(793)
Contributions	4,000	-	4,000	6,025	2,025
Total Fund: 10850	5,500	-	5,500	6,732	1,232
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	39,675,463	-	39,675,463	34,803,576	(4,871,887)
Penalty and Interest	264,000	-	264,000	128,949	(135,051)
Grant Revenue	80,000	-	80,000	83,903	3,903
Shared Revenue	2,800,000	-	2,800,000	1,242,200	(1,557,800)
Fees of Office	18,000	-	18,000	47,454	29,454
Road and Bridge Fees	810,000	-	810,000	623,281	(186,719)
Other Fees	-	-	-	203	203
Investment Income	1,000,000	-	1,000,000	911,726	(88,274)
Sale of Assets	-	-	-	329	329
Miscellaneous Revenue	500,000	-	500,000	712,684	212,684
Total Fund: 20000	45,147,463	-	45,147,463	38,554,304	(6,593,159)
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	100,704	(89,296)
Investment Income	28,000	-	28,000	4,900	(23,100)
Miscellaneous Revenue	10,500	-	10,500	4,996	(5,504)
Transfers	70,000	-	70,000	-	(70,000)
Total Fund: 39800	298,500	-	298,500	110,600	(187,900)
Fund: 39900-Mosquito Control District					
Tax Revenue	2,757,990	-	2,757,990	2,425,319	(332,671)
Penalty and Interest	13,700	-	13,700	7,884	(5,816)



Aggregate Revenue for Year 2025

10/01/2024 thru 03/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fees of Office	-	-	-	-	-
Investment Income	100,000	-	100,000	23,765	(76,235)
Total Fund: 39900	2,871,690	-	2,871,690	2,456,968	(414,722)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,125,260	-	1,125,260	988,413	(136,847)
Penalty and Interest	7,000	-	7,000	3,665	(3,335)
Investment Income	55,000	-	55,000	28,296	(26,704)
Total Fund: 41000	1,187,260	-	1,187,260	1,020,374	(166,886)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,035,397	-	2,035,397	1,788,068	(247,329)
Penalty and Interest	13,000	-	13,000	6,795	(6,205)
Investment Income	10,000	-	10,000	9,581	(419)
Total Fund: 42000	2,058,397	-	2,058,397	1,804,444	(253,953)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	672,949	-	672,949	591,669	(81,280)
Penalty and Interest	5,200	-	5,200	2,528	(2,672)
Investment Income	47,000	-	47,000	12,178	(34,822)
Total Fund: 42100	725,149	-	725,149	606,375	(118,774)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	3,600,667	-	3,600,667	3,166,391	(434,276)
Penalty and Interest	16,225	-	16,225	9,731	(6,494)
Investment Income	260,000	-	260,000	57,364	(202,636)
Total Fund: 42200	3,876,892	-	3,876,892	3,233,485	(643,407)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	404	404
Penalty and Interest	-	-	-	331	331
Total Fund: 44000	-	-	-	736	736
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	2,554,065	-	2,554,065	2,239,936	(314,129)
Penalty and Interest	24,000	-	24,000	10,183	(13,817)
Investment Income	200,000	-	200,000	70,517	(129,483)
Total Fund: 45000	2,778,065	-	2,778,065	2,320,636	(457,429)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,867,411	-	3,867,411	1,524,150	(2,343,261)
Total Fund: 60500	3,867,411	-	3,867,411	1,524,150	(2,343,261)
Report Total	245,388,153	(3,496,934)	241,891,219	177,117,805	(64,773,414)



Budget to Actuals for Year 2025

10/1/2024 thru 3/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	838,242	-	838,242	(320,898)	(389,971)	127,373	85%
Operating Expenditures	54,300	-	54,300	(4,000)	(11,652)	38,648	29%
	892,542	-	892,542	(324,898)	(401,623)	166,021	81%
10100 Comm. South Service Center							
Salaries & Benefits	462,051	-	462,051	(166,877)	(229,626)	65,548	86%
Operating Expenditures	11,775	-	11,775	(438)	(3,948)	7,388	37%
	473,826	-	473,826	(167,315)	(233,575)	72,936	85%
10200 Comm. Central Service Center							
Salaries & Benefits	487,858	-	487,858	(166,192)	(226,957)	94,709	81%
Operating Expenditures	8,900	-	8,900	-	(1,212)	7,688	14%
	496,758	-	496,758	(166,192)	(228,169)	102,397	79%
10300 Comm. North Service Center							
Salaries & Benefits	521,321	-	521,321	(177,942)	(230,736)	112,643	78%
Operating Expenditures	12,471	-	12,471	(1,210)	(6,812)	4,449	64%
	533,792	-	533,792	(179,152)	(237,548)	117,092	78%
10400 Comm. West Service Center							
Salaries & Benefits	513,794	-	513,794	(180,062)	(250,261)	83,471	84%
Operating Expenditures	26,400	-	26,400	(348)	(5,194)	20,858	21%
	540,194	-	540,194	(180,410)	(255,455)	104,329	81%
12000 County Clerk							
Salaries & Benefits	3,180,005	-	3,180,005	(1,067,487)	(1,512,194)	600,324	81%
Operating Expenditures	51,800	-	51,800	(15,006)	(17,258)	19,537	62%
	3,231,805	-	3,231,805	(1,082,492)	(1,529,452)	619,861	81%
13000 Veteran's Service							
Salaries & Benefits	255,625	-	255,625	(99,646)	(122,948)	33,032	87%
Operating Expenditures	8,550	-	8,550	(643)	(1,499)	6,408	25%
	264,175	-	264,175	(100,289)	(124,447)	39,440	85%
14000 Emergency Management							
Salaries & Benefits	480,256	-	480,256	(178,753)	(236,626)	64,877	86%
Operating Expenditures	55,600	-	55,600	(6,186)	(21,531)	27,883	50%
	535,856	-	535,856	(184,939)	(258,158)	92,759	83%
14900 Non-Departmental							
Salaries & Benefits	-	-	-	-	-	-	0%
Operating Expenditures	9,624,597	(189,980)	9,434,617	(22,614)	(1,672,005)	7,739,998	18%
Capital	5,000	-	5,000	5,566	(5,566)	5,000	0%
Transfers	1,600,000	-	1,600,000	-	-	1,600,000	0%
	11,229,597	(189,980)	11,039,617	(17,048)	(1,677,572)	9,344,998	15%
15001 County Court at Law 1							
Salaries & Benefits	485,447	-	485,447	(190,670)	(243,072)	51,705	89%
Operating Expenditures	287,275	-	287,275	(2,343)	(134,189)	150,744	48%
	772,722	-	772,722	(193,012)	(377,261)	202,449	74%
15002 County Court at Law 2							
Salaries & Benefits	490,187	-	490,187	(183,652)	(230,766)	75,770	85%
Operating Expenditures	349,530	-	349,530	(525)	(192,522)	156,483	55%
	839,717	-	839,717	(184,177)	(423,288)	232,253	72%
15003 County Court at Law 3							
Salaries & Benefits	501,707	-	501,707	(201,899)	(249,372)	50,436	90%
Operating Expenditures	308,059	-	308,059	(505)	(153,223)	154,331	50%
	809,766	-	809,766	(202,404)	(402,595)	204,767	75%



Budget to Actuals for Year 2025

10/1/2024 thru 3/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
15004 County Court at Law 4							
Salaries & Benefits	536,677	-	536,677	(201,899)	(261,282)	73,496	86%
Operating Expenditures	365,200	-	365,200	(459)	(150,024)	214,717	41%
	901,877	-	901,877	(202,358)	(411,305)	288,214	68%
15900 Probate Court Investigations							
Salaries & Benefits	201,090	-	201,090	(70,780)	(98,142)	32,168	84%
Operating Expenditures	5,044	-	5,044	(514)	(1,272)	3,258	35%
	206,134	-	206,134	(71,294)	(99,414)	35,426	83%
16000 District Courts							
Salaries & Benefits	909,193	-	909,193	(360,566)	(476,168)	72,459	92%
Operating Expenditures	223,100	-	223,100	(8,937)	(42,736)	171,427	23%
	1,132,293	-	1,132,293	(369,503)	(518,904)	243,886	78%
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	(113,972)	(149,616)	42,989	86%
Operating Expenditures	636,500	-	636,500	-	(436,285)	200,215	69%
	943,077	-	943,077	(113,972)	(585,901)	243,204	74%
16239 District Court-239th							
Salaries & Benefits	310,025	-	310,025	(113,972)	(150,447)	45,606	85%
Operating Expenditures	755,000	-	755,000	-	(336,233)	418,767	45%
	1,065,025	-	1,065,025	(113,972)	(486,680)	464,373	56%
16300 District Court-300th							
Salaries & Benefits	322,404	-	322,404	(113,972)	(157,267)	51,165	84%
Operating Expenditures	610,000	-	610,000	-	(230,007)	379,993	38%
Transfers	450,000	-	450,000	-	(89,057)	360,943	20%
	1,382,404	-	1,382,404	(113,972)	(476,331)	792,101	43%
16412 District Court-412th							
Salaries & Benefits	320,350	-	320,350	(113,972)	(156,333)	50,045	84%
Operating Expenditures	1,030,000	-	1,030,000	-	(482,770)	547,230	47%
	1,350,350	-	1,350,350	(113,972)	(639,103)	597,275	56%
16461 District Court-461st							
Salaries & Benefits	305,330	-	305,330	(113,972)	(149,053)	42,305	86%
Operating Expenditures	365,000	-	365,000	-	(225,752)	139,248	62%
	670,330	-	670,330	(113,972)	(374,805)	181,553	73%
17000 District Clerk							
Salaries & Benefits	3,311,231	-	3,311,231	(1,131,967)	(1,551,681)	627,583	81%
Operating Expenditures	82,200	-	82,200	(30,689)	(17,916)	33,595	59%
	3,393,431	-	3,393,431	(1,162,657)	(1,569,597)	661,177	81%
18110 Justice of the Peace 1,1							
Salaries & Benefits	614,670	-	614,670	(204,276)	(280,650)	129,744	79%
Operating Expenditures	23,183	-	23,183	(5,492)	(4,663)	13,029	44%
	637,853	-	637,853	(209,767)	(285,313)	142,773	78%
18120 Justice of the Peace 1,2							
Salaries & Benefits	637,663	-	637,663	(209,287)	(310,900)	117,476	82%
Operating Expenditures	93,500	-	93,500	(36,858)	(46,404)	10,238	89%
	731,163	-	731,163	(246,145)	(357,304)	127,714	83%
18210 Justice of the Peace 2,1							
Salaries & Benefits	606,905	-	606,905	(201,175)	(278,917)	126,813	79%



Budget to Actuals for Year 2025

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	15,440	-	15,440	(1,598)	(3,683)	10,159	34%
	622,345	-	622,345	(202,773)	(282,600)	136,972	78%
18220 Justice of the Peace 2,2							
Salaries & Benefits	614,145	-	614,145	(185,220)	(291,427)	137,498	78%
Operating Expenditures	22,700	-	22,700	(3,599)	(5,587)	13,514	40%
	636,845	-	636,845	(188,819)	(297,015)	151,011	76%
18310 Justice of the Peace 3,1							
Salaries & Benefits	547,118	-	547,118	(182,661)	(238,002)	126,454	77%
Operating Expenditures	17,900	-	17,900	(2,387)	(5,078)	10,435	42%
	565,018	-	565,018	(185,049)	(243,080)	136,889	76%
18320 Justice of the Peace 3,2							
Salaries & Benefits	526,866	-	526,866	(175,988)	(238,716)	112,162	79%
Operating Expenditures	17,900	-	17,900	(3,542)	(4,396)	9,963	44%
	544,766	-	544,766	(179,530)	(243,112)	122,125	78%
18410 Justice of the Peace 4,1							
Salaries & Benefits	612,643	-	612,643	(203,769)	(299,044)	109,830	82%
Operating Expenditures	17,550	-	17,550	(2,671)	(3,474)	11,405	35%
	630,193	-	630,193	(206,441)	(302,517)	121,235	81%
18420 Justice of the Peace 4,2							
Salaries & Benefits	703,564	-	703,564	(233,799)	(343,216)	126,549	82%
Operating Expenditures	51,450	-	51,450	(19,760)	(10,654)	21,036	59%
	755,014	-	755,014	(253,559)	(353,869)	147,585	80%
19000 Judicial Miscellaneous							
Salaries & Benefits	432,105	-	432,105	(168,586)	(142,269)	121,250	72%
Operating Expenditures	1,885,750	-	1,885,750	(103,539)	(971,292)	810,919	57%
Transfers	250,000	-	250,000	-	(8,439)	241,561	3%
	2,567,855	-	2,567,855	(272,125)	(1,122,000)	1,173,730	54%
19100 Indigent Defense							
Salaries & Benefits	255,479	-	255,479	(86,789)	(125,304)	43,385	83%
Operating Expenditures	6,671	-	6,671	(1,546)	(3,670)	1,455	78%
	262,150	-	262,150	(88,335)	(128,975)	44,840	83%
19200 Bail Bond Board							
Salaries & Benefits	148,776	-	148,776	(50,236)	(72,252)	26,288	82%
Operating Expenditures	5,500	-	5,500	-	(904)	4,596	16%
	154,276	-	154,276	(50,236)	(73,157)	30,884	80%
19300 District Attorney							
Salaries & Benefits	10,631,812	(73,634)	10,558,178	(3,988,569)	(5,065,461)	1,504,148	86%
Operating Expenditures	208,700	-	208,700	(69,682)	(81,150)	57,867	72%
Capital	202,268	18,634	220,902	8,154	(163,399)	65,657	70%
Transfers	132,000	-	132,000	-	(134,659)	(2,659)	102%
	11,174,780	(55,000)	11,119,780	(4,050,098)	(5,444,669)	1,625,013	85%
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	(830,213)	(1,108,758)	376,651	84%
Operating Expenditures	19,450	-	19,450	(6,632)	(3,960)	8,858	54%
	2,335,072	-	2,335,072	(836,846)	(1,112,718)	385,509	83%
20200 Purchasing							
Salaries & Benefits	852,133	-	852,133	(304,697)	(414,166)	133,270	84%



Budget to Actuals for Year 2025

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	41,100	-	41,100	(5,137)	(14,807)	21,156	49%
	893,233	-	893,233	(309,833)	(428,974)	154,426	83%
20300 County Treasurer							
Salaries & Benefits	421,675	-	421,675	(150,186)	(205,764)	65,725	84%
Operating Expenditures	92,670	-	92,670	(42,095)	(33,176)	17,399	81%
	514,345	-	514,345	(192,281)	(238,940)	83,124	84%
20400 Human Resources							
Salaries & Benefits	1,083,820	-	1,083,820	(421,323)	(501,041)	161,456	85%
Operating Expenditures	117,817	-	117,817	(45,158)	(36,477)	36,182	69%
	1,201,637	-	1,201,637	(466,482)	(537,517)	197,638	84%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,434,945	-	4,434,945	(1,490,918)	(2,044,015)	900,012	80%
Operating Expenditures	207,700	-	207,700	(49,451)	(109,990)	48,259	77%
Capital	37,350	-	37,350	(40,350)	-	(3,000)	108%
	4,679,995	-	4,679,995	(1,580,719)	(2,154,005)	945,271	80%
22000 Information Systems							
Salaries & Benefits	3,965,218	-	3,965,218	(1,444,939)	(1,910,619)	609,661	85%
Operating Expenditures	7,995,303	1,125	7,996,428	(949,322)	(4,789,116)	2,257,991	72%
Debt Services	290,000	-	290,000	-	-	290,000	0%
Capital	436,200	-	436,200	(82,095)	(22,611)	331,494	24%
Transfers	-	-	-	-	(12,088)	(12,088)	0%
	12,686,721	1,125	12,687,846	(2,476,355)	(6,734,434)	3,477,057	73%
23000 Appraisal District Assessment							
Operating Expenditures	1,136,080	-	1,136,080	-	(840,201)	295,879	74%
	1,136,080	-	1,136,080	-	(840,201)	295,879	74%
24000 Elections							
Salaries & Benefits	851,063	-	851,063	-	(461,702)	389,361	54%
Operating Expenditures	448,850	-	448,850	(14,668)	(276,954)	157,228	65%
Capital	24,000	-	24,000	-	-	24,000	0%
	1,323,913	-	1,323,913	(14,668)	(738,656)	570,589	57%
25000 Facilities Management							
Salaries & Benefits	2,461,823	-	2,461,823	(878,387)	(1,166,866)	416,570	83%
Operating Expenditures	3,429,400	-	3,429,400	(801,689)	(1,268,668)	1,359,044	60%
Capital	335,000	-	335,000	48,965	(55,815)	328,150	2%
	6,226,223	-	6,226,223	(1,631,110)	(2,491,349)	2,103,764	66%
26000 Property Insurance							
Operating Expenditures	2,600,000	-	2,600,000	-	(1,296,132)	1,303,868	50%
	2,600,000	-	2,600,000	-	(1,296,132)	1,303,868	50%
30000 County Sheriff							
Salaries & Benefits	23,040,266	(163,375)	22,876,891	(8,815,130)	(11,373,729)	2,688,032	88%
Operating Expenditures	3,269,000	436,205	3,705,205	(644,604)	(1,749,239)	1,311,362	65%
Capital	1,241,550	(168,000)	1,073,550	67,253	(684,281)	456,521	57%
Transfers	55,000	-	55,000	-	(55,331)	(331)	101%
	27,605,816	104,830	27,710,646	(9,392,481)	(13,862,581)	4,455,584	84%
30100 Animal Control							
Salaries & Benefits	592,660	(6,125)	586,535	(192,207)	(301,567)	92,760	84%
Operating Expenditures	87,500	6,125	93,625	(15,715)	(30,695)	47,215	50%
Capital	52,000	-	52,000	(49,841)	(6,015)	(3,856)	107%
	732,160	-	732,160	(257,763)	(338,277)	136,120	81%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
30200 Crime Lab							
Salaries & Benefits	716,055	-	716,055	(302,438)	(366,146)	47,472	93%
Operating Expenditures	315,000	-	315,000	(40,854)	(137,769)	136,377	57%
Capital	25,000	-	25,000	(12,852)	(16,372)	(4,224)	117%
	1,056,055	-	1,056,055	(356,144)	(520,287)	179,625	83%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	232,533	-	232,533	(98,562)	(112,649)	21,322	91%
Operating Expenditures	1,550	-	1,550	-	-	1,550	0%
	234,083	-	234,083	(98,562)	(112,649)	22,872	90%
32100 Constable-Precinct 1							
Salaries & Benefits	1,166,529	-	1,166,529	(380,627)	(604,718)	181,185	84%
Operating Expenditures	265,539	(2,709)	262,830	7,367	(185,010)	85,187	68%
Capital	-	-	-	67,083	(67,083)	-	0%
	1,432,068	(2,709)	1,429,359	(306,177)	(856,810)	266,372	81%
32200 Constable-Precinct 2							
Salaries & Benefits	1,061,806	-	1,061,806	(361,898)	(507,477)	192,431	82%
Operating Expenditures	233,400	-	233,400	(40,918)	(114,639)	77,844	67%
Capital	-	-	-	(13,716)	-	(13,716)	0%
	1,295,206	-	1,295,206	(416,532)	(622,116)	256,558	80%
32300 Constable-Precinct 3							
Salaries & Benefits	1,126,588	-	1,126,588	(379,794)	(527,860)	218,934	81%
Operating Expenditures	257,800	-	257,800	(27,595)	(83,945)	146,260	43%
Capital	179,700	-	179,700	(71,597)	(55,139)	52,964	71%
	1,564,088	-	1,564,088	(478,987)	(666,943)	418,158	73%
32400 Constable-Precinct 4							
Salaries & Benefits	1,906,710	-	1,906,710	(690,459)	(948,413)	267,838	86%
Operating Expenditures	228,500	-	228,500	(42,083)	(89,731)	96,687	58%
Capital	51,250	-	51,250	99,560	(151,390)	(580)	101%
	2,186,460	-	2,186,460	(632,981)	(1,189,534)	363,944	83%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	117,244	-	117,244	-	(39,752)	77,492	34%
Operating Expenditures	66,110	-	66,110	(4,260)	(24,697)	37,153	44%
Capital	-	-	-	54,305	(54,305)	-	0%
	183,354	-	183,354	50,045	(118,755)	114,645	37%
34000 Ambulance EMS							
Operating Expenditures	96,000	-	96,000	-	(96,000)	-	100%
	96,000	-	96,000	-	(96,000)	-	100%
34100 Fire Protection							
Salaries & Benefits	65,468	-	65,468	(21,240)	(32,022)	12,206	81%
Operating Expenditures	558,000	-	558,000	-	(546,799)	11,201	98%
	623,468	-	623,468	(21,240)	(578,821)	23,407	96%
34200 Fire Marshal							
Transfers	310,000	-	310,000	-	-	310,000	0%
	310,000	-	310,000	-	-	310,000	0%
35000 Detention Center							
Salaries & Benefits	15,609,080	(161,250)	15,447,830	(5,531,655)	(8,218,201)	1,697,973	89%
Operating Expenditures	9,540,000	161,250	9,701,250	(843,904)	(4,104,859)	4,752,487	51%
Capital	196,000	-	196,000	7,557	(166,294)	37,263	81%
	25,345,080	-	25,345,080	(6,368,003)	(12,489,353)	6,487,724	74%
36000 Juvenile Probation							
Salaries & Benefits	8,671,867	-	8,671,867	(3,023,809)	(4,037,681)	1,610,377	81%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	1,547,201	-	1,547,201	(671,041)	(615,523)	260,638	83%
Capital	50,000	-	50,000	14,878	(16,700)	48,177	4%
Transfers	610,000	-	610,000	-	-	610,000	0%
	10,879,068	-	10,879,068	(3,679,972)	(4,669,904)	2,529,192	77%
40000 Adult Probation							
Operating Expenditures	266,350	117,150	383,500	(11,282)	(181,993)	190,225	50%
Transfers	92,000	-	92,000	-	-	92,000	0%
	358,350	117,150	475,500	(11,282)	(181,993)	282,225	41%
45000 Health							
Salaries & Benefits	599,975	-	599,975	(223,932)	(299,579)	76,463	87%
Operating Expenditures	94,600	1,584	96,184	(18,499)	(36,430)	41,255	57%
Transfers	2,000	-	2,000	-	-	2,000	0%
	696,575	1,584	698,159	(242,432)	(336,009)	119,718	83%
45200 Indigent Health Care							
Salaries & Benefits	200,900	-	200,900	(67,029)	(85,033)	48,838	76%
Operating Expenditures	2,439,605	-	2,439,605	(100,202)	(876,889)	1,462,514	40%
	2,640,505	-	2,640,505	(167,232)	(961,922)	1,511,352	43%
45300 Water Lab							
Salaries & Benefits	232,751	-	232,751	(79,528)	(100,957)	52,265	78%
Operating Expenditures	54,450	-	54,450	(8,697)	(26,254)	19,498	64%
	287,201	-	287,201	(88,226)	(127,212)	71,763	75%
46000 Children Protective Services							
Operating Expenditures	94,400	-	94,400	(24,395)	(32,344)	37,661	60%
Transfers	40,000	-	40,000	-	(16,767)	23,233	42%
	134,400	-	134,400	(24,395)	(49,111)	60,894	55%
47000 Environmental Health							
Salaries & Benefits	1,423,159	-	1,423,159	(436,319)	(673,812)	313,028	78%
Operating Expenditures	98,090	1,300	99,390	14,577	(38,546)	75,421	24%
Transfers	120,000	-	120,000	-	-	120,000	0%
	1,641,249	1,300	1,642,549	(421,742)	(712,359)	508,449	69%
49000 County Welfare							
Salaries & Benefits	60,688	-	60,688	(20,538)	(41,665)	(1,515)	102%
Operating Expenditures	13,400	-	13,400	(675)	(1,281)	11,444	15%
	74,088	-	74,088	(21,213)	(42,946)	9,929	87%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	(67,200)	201,600	25%
	268,800	-	268,800	-	(67,200)	201,600	25%
51000 Actions							
Operating Expenditures	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
52000 Helpline							
Operating Expenditures	20,000	-	20,000	-	(20,000)	-	100%
	20,000	-	20,000	-	(20,000)	-	100%
53000 Marine Protection Service							
Operating Expenditures	12,000	-	12,000	-	(12,000)	-	100%
	12,000	-	12,000	-	(12,000)	-	100%
55000 Library Administration							
Salaries & Benefits	6,973,810	-	6,973,810	(2,457,506)	(3,384,325)	1,131,979	84%
Operating Expenditures	1,699,338	-	1,699,338	(556,330)	(944,990)	198,018	88%
Capital	209,419	-	209,419	-	-	209,419	0%
	8,882,567	-	8,882,567	(3,013,836)	(4,329,315)	1,539,416	83%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
56000 Parks							
Salaries & Benefits	4,013,411	-	4,013,411	(1,506,730)	(1,896,285)	610,397	85%
Operating Expenditures	1,357,050	-	1,357,050	(514,483)	(443,230)	399,338	71%
Capital	630,000	-	630,000	188,524	(467,022)	351,502	44%
	6,000,461	-	6,000,461	(1,832,689)	(2,806,536)	1,361,236	77%
57000 Fairgrounds							
Salaries & Benefits	76,930	-	76,930	(31,965)	(37,583)	7,383	90%
Operating Expenditures	285,540	-	285,540	(32,938)	(101,493)	151,109	47%
Capital	775,000	(775,000)	-	-	-	-	0%
	1,137,470	(775,000)	362,470	(64,903)	(139,075)	158,492	56%
58000 Museum							
Salaries & Benefits	646,493	-	646,493	(227,160)	(285,471)	133,861	79%
Operating Expenditures	26,932	-	26,932	(3,272)	(7,453)	16,207	40%
Capital	325,302	-	325,302	-	-	325,302	0%
	998,727	-	998,727	(230,433)	(292,924)	475,370	52%
60000 Agriculture Extension							
Salaries & Benefits	524,775	-	524,775	(194,565)	(258,088)	72,122	86%
Operating Expenditures	58,700	-	58,700	(8,104)	(24,327)	26,270	55%
	583,475	-	583,475	(202,668)	(282,415)	98,392	83%
65000 Flood Plain Administrator							
Salaries & Benefits	326,999	-	326,999	(89,454)	(154,965)	82,580	75%
Operating Expenditures	12,400	-	12,400	(1,716)	(3,194)	7,490	40%
Capital	-	55,000	55,000	-	(49,895)	5,105	91%
	339,399	55,000	394,399	(91,170)	(208,053)	95,175	76%
Total Fund: 10000	182,328,126	(741,700)	181,586,426	(47,370,186)	(83,778,816)	50,437,425	72%
Fund: 10100-General Fund - Construction							
57000 Fairgrounds							
Operating Expenditures	-	75,000	75,000	-	(5,929)	69,071	8%
Capital	-	700,000	700,000	-	-	700,000	0%
	-	775,000	775,000	-	(5,929)	769,071	1%
Total Fund: 10100	-	775,000	775,000	-	(5,929)	769,071	1%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	9,300	-	9,300	329	(2,041)	7,588	18%
Capital	-	-	-	(2,691)	-	(2,691)	0%
	9,300	-	9,300	(2,362)	(2,041)	4,897	47%
Total Fund: 10200	9,300	-	9,300	(2,362)	(2,041)	4,897	47%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	20,000	-	20,000	(2,720)	(834)	16,446	18%
	20,000	-	20,000	(2,720)	(834)	16,446	18%
Total Fund: 10350	20,000	-	20,000	(2,720)	(834)	16,446	18%
Fund: 10351-Sheriff Drone Team							
30000 County Sheriff							
Operating Expenditures	15,000	-	15,000	(4,552)	(7,082)	3,366	78%
	15,000	-	15,000	(4,552)	(7,082)	3,366	78%
Total Fund: 10351	15,000	-	15,000	(4,552)	(7,082)	3,366	78%



Budget to Actuals for Year 2025

10/1/2024 thru 3/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10352-Sheriff Marine Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	(1,026)	(6,571)	2,403	76%
	10,000	-	10,000	(1,026)	(6,571)	2,403	76%
Total Fund: 10352	10,000	-	10,000	(1,026)	(6,571)	2,403	76%
Fund: 10353-Sheriff Dive Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	(6,945)	(2,572)	483	95%
	10,000	-	10,000	(6,945)	(2,572)	483	95%
Total Fund: 10353	10,000	-	10,000	(6,945)	(2,572)	483	95%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	219,439	-	219,439	(66,882)	(103,567)	48,990	78%
	219,439	-	219,439	(66,882)	(103,567)	48,990	78%
Total Fund: 10400	219,439	-	219,439	(66,882)	(103,567)	48,990	78%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	(321)	1,679	16%
	2,000	-	2,000	-	(321)	1,679	16%
Total Fund: 10600	2,000	-	2,000	-	(321)	1,679	16%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	2,000	-	2,000	(493)	(679)	828	59%
	2,000	-	2,000	(493)	(679)	828	59%
Total Fund: 10700	2,000	-	2,000	(493)	(679)	828	59%
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	(850)	(3,367)	19,383	18%
	23,600	-	23,600	(850)	(3,367)	19,383	18%
Total Fund: 10850	23,600	-	23,600	(850)	(3,367)	19,383	18%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	10,000	-	10,000	-	(10,472)	(472)	105%
	10,000	-	10,000	-	(10,472)	(472)	105%
71000 RB South Service Center							
Salaries & Benefits	3,719,227	(193,000)	3,526,227	(1,335,563)	(1,649,228)	541,436	85%
Operating Expenditures	2,160,000	100,000	2,260,000	(605,162)	(629,256)	1,025,582	55%
Capital	164,732	-	164,732	33,535	(183,445)	14,822	91%
	6,043,959	(93,000)	5,950,959	(1,907,190)	(2,461,929)	1,581,841	73%
72000 RB Central Service Center							
Salaries & Benefits	3,678,418	(288,000)	3,390,418	(1,330,035)	(1,545,642)	514,741	85%



Budget to Actuals for Year 2025

10/1/2024 thru 3/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	2,160,000	125,000	2,285,000	(390,745)	(708,102)	1,186,154	48%
Capital	750,000	330,000	1,080,000	(670,144)	(408,691)	1,165	100%
	6,588,418	167,000	6,755,418	(2,390,924)	(2,662,435)	1,702,060	75%
73000 RB North Service Center							
Salaries & Benefits	3,595,365	(33,000)	3,562,365	(1,301,605)	(1,660,580)	600,180	83%
Operating Expenditures	2,180,000	100,000	2,280,000	(485,491)	(776,166)	1,018,342	55%
Capital	730,001	-	730,001	(179,234)	(529,342)	21,425	97%
	6,505,366	67,000	6,572,366	(1,966,330)	(2,966,089)	1,639,947	75%
74000 RB West Service Center							
Salaries & Benefits	3,813,972	(331,000)	3,482,972	(1,363,940)	(1,516,650)	602,382	83%
Operating Expenditures	2,160,000	200,000	2,360,000	(702,639)	(527,084)	1,130,277	52%
Capital	750,000	-	750,000	135,488	(871,680)	13,808	98%
	6,723,972	(131,000)	6,592,972	(1,931,092)	(2,915,413)	1,746,467	74%
75000 Engineer's Office							
Salaries & Benefits	2,323,311	-	2,323,311	(863,747)	(1,104,322)	355,242	85%
Operating Expenditures	1,392,267	574,791	1,967,058	(391,563)	(271,762)	1,303,733	34%
Capital	50,000	209	50,209	-	(45,884)	4,325	91%
Transfers	2,300,000	-	2,300,000	-	-	2,300,000	0%
	6,065,578	575,000	6,640,578	(1,255,310)	(1,421,968)	3,963,300	40%
Total Fund: 20000	31,937,293	585,000	32,522,293	(9,450,845)	(12,438,305)	10,633,142	67%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	193,000	193,000	-	(125,119)	67,881	65%
Operating Expenditures	1,750,000	-	1,750,000	(16,815)	(481,567)	1,251,618	28%
	1,750,000	193,000	1,943,000	(16,815)	(606,686)	1,319,499	32%
72000 RB Central Service Center							
Salaries & Benefits	-	288,000	288,000	-	(129,310)	158,690	45%
Operating Expenditures	1,750,000	-	1,750,000	(155,712)	(584,950)	1,009,339	42%
	1,750,000	288,000	2,038,000	(155,712)	(714,260)	1,168,029	43%
73000 RB North Service Center							
Salaries & Benefits	-	33,000	33,000	-	(17)	32,983	0%
Operating Expenditures	1,750,000	-	1,750,000	(168,881)	-	1,581,119	10%
	1,750,000	33,000	1,783,000	(168,881)	(17)	1,614,103	9%
74000 RB West Service Center							
Salaries & Benefits	-	331,000	331,000	-	(217,760)	113,240	66%
Operating Expenditures	1,750,000	-	1,750,000	(166,426)	(707,712)	875,862	50%
	1,750,000	331,000	2,081,000	(166,426)	(925,472)	989,101	52%
75000 Engineer's Office							
Operating Expenditures	1,250,000	(880,357)	369,643	196,980	(425,329)	141,294	62%
Capital	9,375,000	(549,643)	8,825,357	1,641,378	(1,686,978)	8,779,757	1%
	10,625,000	(1,430,000)	9,195,000	1,838,358	(2,112,307)	8,921,051	3%
Total Fund: 20500	17,625,000	(585,000)	17,040,000	1,330,524	(4,358,742)	14,011,783	18%
Fund: 39800-Law Library							
19900 Law Library							
Salaries & Benefits	88,877	-	88,877	(31,058)	(43,433)	14,386	84%
Operating Expenditures	380,000	-	380,000	(126,557)	(125,071)	128,372	66%
	468,877	-	468,877	(157,616)	(168,503)	142,758	70%
22000 Information Systems							
Operating Expenditures	6,000	-	6,000	(3,000)	(3,467)	(467)	108%
	6,000	-	6,000	(3,000)	(3,467)	(467)	108%



Budget to Actuals for Year 2025

10/1/2024 thru 3/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Total Fund: 39800	474,877	-	474,877	(160,616)	(171,971)	142,291	70%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	19,450	-	19,450	(3,371)	(2,699)	13,380	31%
	19,450	-	19,450	(3,371)	(2,699)	13,380	31%
49900 Mosquito Control							
Salaries & Benefits	1,428,300	-	1,428,300	(478,163)	(609,996)	340,140	76%
Operating Expenditures	1,550,900	-	1,550,900	(121,500)	(48,971)	1,380,430	11%
Capital	63,000	-	63,000	(1,575)	(52,860)	8,565	86%
	3,042,200	-	3,042,200	(601,238)	(711,827)	1,729,135	43%
Total Fund: 39900	3,061,650	-	3,061,650	(604,609)	(714,526)	1,742,515	43%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	24,600	-	24,600	(7,281)	(11,606)	5,713	77%
	24,600	-	24,600	(7,281)	(11,606)	5,713	77%
90000 Airport							
Salaries & Benefits	1,250,143	-	1,250,143	(435,936)	(609,956)	204,252	84%
Operating Expenditures	2,893,102	-	2,893,102	(229,847)	(917,491)	1,745,765	40%
Capital	1,602,500	-	1,602,500	(32,854)	-	1,569,646	2%
Transfers	1,711,000	-	1,711,000	-	(3,706)	1,707,294	0%
	7,456,745	-	7,456,745	(698,637)	(1,531,153)	5,226,955	30%
Total Fund: 60500	7,481,345	-	7,481,345	(705,917)	(1,542,759)	5,232,669	30%
Report Total	243,220,630	33,300	243,253,930	(57,047,478)	(103,138,081)	83,068,371	66%



Balance Sheet for Year 2025

as of 3/31/2025

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

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	(45,418,923)	20,128,863	(131,278)	1,381,071	(2,285,877)
Cash on Hand	34,580	100	200		100
Investments	140,646,844	35,555,466	133,945	439,393	
Accounts Receivable	12,669,493	5,719,779	244	297,704	328,738
Inventory	14,327	555,301		632,343	79,641
Due To-From		(2,588)			
Prepaid	1,652,237	(19,742)	(19)	(858)	6,184
Amt Provided/Gen LT Debt					2,200,937
Non-current Assets	16,019,757				
AR-BC Toll Road Authority	67,322				
Capital Assets	10,144				12,435,599
	125,695,782	61,937,180	3,093	2,749,652	12,765,322
Liabilities					
Accounts Payable - Other	(651,867)	(814,845)	(1,150)	(241)	(40,004)
AP-State of Texas Court Costs	(601,075)				
AP-State of Texas Other Liab	(55,831)	(673)	(35)	(2)	(5)
AP-Governmental Entities	(1,310)				
AP-Payroll Liabilities	(4,479,198)	(627,179)	(3,437)	(48,926)	(47,068)
AP Due to Others	(927,918)				
Tax Office Liabilities	(7,251,428)				
Due to Agency Groups	(13,827,017)	(10,084,303)		(299,664)	(67,792)
Non Current Liabilities					(926,125)
	(27,795,645)	(11,527,001)	(4,622)	(348,833)	(1,080,993)
Fund Equity					
Fund Balance	(4,526,482)	(28,867,934)	(52,935)	(679,565)	(9,962,897)
Unassigned Fund Balance	(53,401,271)				
	(57,927,753)	(28,867,934)	(52,935)	(679,565)	(9,962,897)

Note: The total receivable from Brazoria County Toll Road Authority is \$6,226,407.61. The current presentation of this report only includes the General Fund and Road & Bridge portions.



Statement of Changes in Fund Balance

as of 3/31/2025

Fund	02/28/2025	Month Ending Mar 31, 2025			03/31/2025
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	103,173,315	7,562,724	(13,701,314)	(247,910)	96,786,814
Fund 10100-General Fund - Construction	111,014	-	(5,929)	-	105,085
Fund 10200-Juv Prob Fees	14,527	143	-	-	14,670
Fund 10300-Unclaimed Juvenile Restitution	11,569	-	-	-	11,569
Fund 10340-Constable 4 Marine Team	45,172	194	-	-	45,367
Fund 10350-Sheriff Special Response Team	11,473	49	-	-	11,522
Fund 10351-Sheriff Drone Team	(6,507)	-	(575)	-	(7,082)
Fund 10353-Sheriff Dive Team	(2,085)	-	(487)	-	(2,572)
Fund 10400-Env Health-Retail Food Permits	(7,864)	9,850	(18,937)	-	(16,950)
Fund 10500-District Clerk Contingency	862,094	3,531	-	-	865,625
Fund 10600-Fire Training Field	14,124	60	(65)	-	14,119
Fund 10700-Parks Special Events	26,288	414	(172)	-	26,530
Fund 10710-Parks SFA Special Projects	10,488	202	-	-	10,690
Fund 10850-CPS-Donations	39,444	953	-	-	40,397
Total General Fund Group	104,303,052	7,578,120	(13,727,479)	(247,910)	97,905,783
Fund 20000-Road and Bridge Non-Construct	56,581,375	1,038,598	(2,202,833)	-	55,417,140
Fund 20500-Road and Bridge Construction	(3,635,077)	(3)	(1,371,881)	-	(5,006,961)
Total Road and Bridge Funds	52,946,298	1,038,594	(3,574,714)	-	50,410,179
Fund 39800-Law Library	3,013	21,903	(26,444)	-	(1,529)
Fund 39900-Mosquito Control District	2,498,421	45,622	(143,224)	-	2,400,819
Total Special Revenue Funds	2,501,433	67,525	(169,668)	-	2,399,290
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,155,040	19,718	(500)	-	1,174,259
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	155,967	28,155	-	-	184,122
Fund 42100-2018 Cert of Oblig-I,S	584,184	11,754	-	-	595,939
Fund 42200-2021 CO-Courthouse Campus I,S	2,763,403	61,524	-	-	2,824,928
Fund 44000-Toll Road-SH288-I&S	(92,299,255)	5,448	(1,730,297)	276,000	(93,748,104)
Fund 44100-Toll Road-288EXT-I&S	(30,230,093)	-	(423,286)	109,800	(30,543,580)
Fund 45000-Road Bonds-Mobility-I,S	2,624,112	43,085	(500)	-	2,666,698
Total Debt Service Funds	(115,246,641)	169,685	(2,154,584)	385,800	(116,845,739)

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 3/31/2025

Fund 60500-Airport Operating	9,875,851	309,512	(255,981)	-	9,929,382
Total Enterprise Funds	9,875,851	309,512	(255,981)	-	9,929,382

Report Total	54,379,993	9,163,437	(19,882,425)	137,890	43,798,894
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Fund balances presented herein are representative of only a month's snapshot of activity and may be skewed based on timing of revenues and expenditures. The most recent audited fund balance is as of 09/30/2024 and may be found on the balance sheet report contained in this reporting package.



Transfers for Year 2025

as of 3/31/2025

Fund Group	Transfers In	Transfers Out
Enterprise Funds		
Airport Fund	-	3,706
General Fund Group		
General Fund	-	316,341
Special Revenue Funds		
Federal Grants	306,041	-
State Grants	10,301	-
Airport State Grants	3,706	-
Report Total	320,048	320,048



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