

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
June 30, 2026

BRAZORIA COUNTY, TEXAS
MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by
BRAZORIA COUNTY AUDITOR

Kaysie Stewart, CPA
County Auditor

BRAZORIA COUNTY, TEXAS
Unaudited Monthly Financial Report

As of
June 30, 2026

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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

July 28, 2026

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

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Brazoria County, Texas as of and for the nine months ended June 30, 2026, is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. These statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles.

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

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

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

Respectfully submitted,

Kaysie Stewart

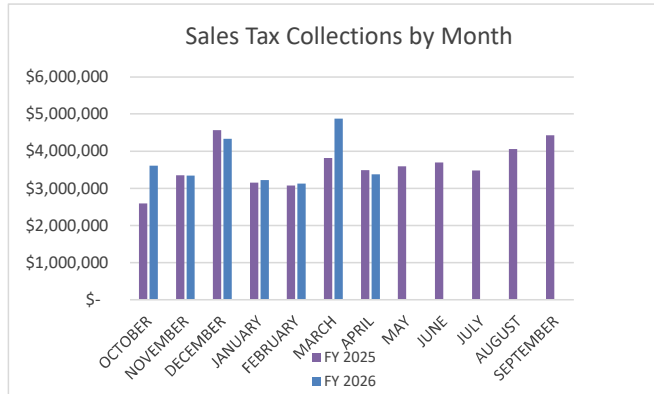
Kaysie Stewart, CPA
Brazoria County Auditor

BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 2026

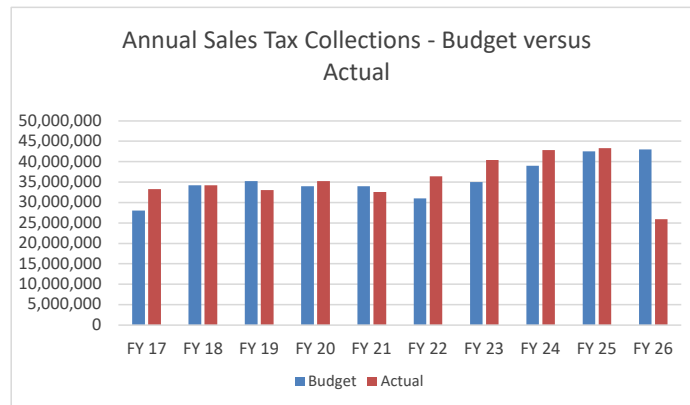
CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2025	FY 2026	DIFF	%
OCTOBER	\$ 2,590,598	\$ 3,606,073	\$ 1,015,475	39.20%
NOVEMBER	\$ 3,352,546	\$ 3,342,253	\$ (10,293)	-0.31%
DECEMBER	\$ 4,567,501	\$ 4,331,624	\$ (235,877)	-5.16%
JANUARY	\$ 3,154,249	\$ 3,223,034	\$ 68,785	2.18%
FEBRUARY	\$ 3,070,480	\$ 3,126,583	\$ 56,103	1.83%
MARCH	\$ 3,819,082	\$ 4,877,740	\$ 1,058,658	27.72%
APRIL	\$ 3,485,677	\$ 3,377,469	\$ (108,208)	-3.10%
MAY	\$ 3,594,018		\$ (3,594,018)	-100.00%
JUNE	\$ 3,690,961		\$ (3,690,961)	-100.00%
JULY	\$ 3,476,058		\$ (3,476,058)	-100.00%
AUGUST	\$ 4,053,271		\$ (4,053,271)	-100.00%
SEPTEMBER	\$ 4,424,008		\$ (4,424,008)	-100.00%
TOTAL	\$ 43,278,449	\$ 25,884,776	\$ (17,393,673)	-437.65%



SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

Month Collected/										
Month Remitted	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
OCT / DEC	2,370,762	2,761,724	2,688,403	2,903,267	2,470,404	2,675,997	2,918,977	3,129,605	2,590,598	3,606,073
NOV / JAN	2,836,834	2,628,696	2,445,797	2,959,313	2,329,923	2,915,362	3,187,114	3,258,002	3,352,546	3,342,253
DEC / FEB	3,025,724	3,355,280	3,223,811	4,879,325	3,191,485	3,417,308	4,235,575	4,222,460	4,567,501	4,331,624
JAN / MAR	2,403,784	2,469,154	2,419,518	2,650,236	2,289,106	2,582,007	3,358,801	3,336,617	3,154,249	3,223,034
FEB / APR	2,848,424	2,547,052	2,463,806	2,525,579	2,180,322	2,674,322	2,896,108	3,005,923	3,070,480	3,126,583
MAR / MAY	3,217,762	3,215,527	3,070,484	3,165,793	3,066,626	3,446,518	3,784,669	3,699,623	3,819,082	4,877,740
APR / JUN	2,606,749	2,813,563	2,559,583	3,284,410	2,830,660	2,936,560	3,004,854	3,422,540	3,485,677	3,377,469
MAY / JUL	2,774,951	2,825,395	2,707,673	2,645,958	2,722,243	3,017,869	3,304,495	3,365,688	3,594,018	-
JUN / AUG	3,543,149	3,029,214	2,787,642	3,003,985	2,982,129	3,441,777	4,007,709	3,946,694	3,690,961	-
JUL / SEPT	2,442,438	2,577,899	2,939,101	2,319,781	2,738,182	2,968,517	3,198,125	4,050,506	3,476,058	-
AUG / OCT	2,349,851	3,077,481	2,761,600	2,300,406	2,727,955	3,097,322	3,237,062	3,480,157	4,053,281	-
SEP / NOV	2,891,665	2,894,158	2,952,287	2,592,087	3,024,952	3,277,671	3,255,439	3,929,890	4,424,008	-



SALES TAX BY FISCAL YEAR

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
Budget	28,000,000	34,250,000	35,250,000	34,000,000	34,000,000	31,000,000	35,000,000	39,000,000	42,500,000	43,000,000
Actual	33,312,092	34,195,142	33,019,705	35,230,141	32,553,987	36,451,230	40,388,928	42,847,705	43,278,459	25,884,776



Aggregate Revenue for Year 2026

10/01/2025 thru 06/30/2026

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	137,733,382	-	137,733,382	119,280,946	(18,452,436)
Other Constitutional Tax	43,000,000	-	43,000,000	25,814,941	(17,185,059)
Penalty and Interest	730,000	-	730,000	605,671	(124,329)
Licenses and Permits	2,143,800	1,800	2,145,600	1,420,915	(724,685)
Grant Revenue	167,000	14,004	181,004	177,665	(3,339)
Shared Revenue	680,000	120,000	800,000	700,602	(99,398)
Fees of Office	6,960,500	610,000	7,570,500	7,042,230	(528,270)
Library Revenue Fees	55,075	-	55,075	21,620	(33,455)
Legislative Fees	992,100	-	992,100	812,491	(179,609)
Other Fees	736,350	-	736,350	614,251	(122,099)
Fines and Forfeitures	2,415,000	360,000	2,775,000	2,496,453	(278,547)
Investment Income	4,500,000	-	4,500,000	2,527,868	(1,972,132)
Sale of Assets	1,000	20,000	21,000	24,851	3,851
Contributions	-	5,000	5,000	6,340	1,340
Miscellaneous Revenue	2,086,000	269,862	2,355,862	1,812,127	(543,735)
Total Fund: 10000	202,200,207	1,400,666	203,600,873	163,358,971	(40,241,902)
Fund: 10200-Juv Prob Fees					
Other Fees	-	-	-	162	162
Investment Income	400	-	400	284	(116)
Total Fund: 10200	400	-	400	445	45
Fund: 10300-Unclaimed Juvenile Restitution					
Fines and Forfeitures	-	-	-	879	879
Total Fund: 10300	-	-	-	879	879
Fund: 10340-Constable 4 Marine Team					
Investment Income	-	-	-	286	286
Total Fund: 10340	-	-	-	286	286
Fund: 10350-Sheriff Special Response Team					
Investment Income	-	-	-	360	360
Transfers	20,000	-	20,000	20,000	-
Total Fund: 10350	20,000	-	20,000	20,360	360
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	109,500	-	109,500	75,800	(33,700)
Transfers	120,000	-	120,000	-	(120,000)
Total Fund: 10400	229,500	-	229,500	75,800	(153,700)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	117	117
Investment Income	30,000	-	30,000	27,925	(2,075)
Total Fund: 10500	30,000	-	30,000	28,043	(1,957)
Fund: 10600-Fire Training Field					
Investment Income	200	-	200	454	254
Total Fund: 10600	200	-	200	454	254
Fund: 10700-Parks Special Events					



Aggregate Revenue for Year 2026

10/01/2025 thru 06/30/2026

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Investment Income	500	-	500	939	439
Contributions	-	-	-	8,001	8,001
Total Fund: 10700	500	-	500	8,940	8,440
Fund: 10710-Parks SFA Special Projects					
Other Fees	800	-	800	633	(167)
Investment Income	-	-	-	368	368
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	800	-	800	1,001	201
Fund: 10850-CPS-Donations					
Investment Income	800	-	800	1,708	908
Contributions	4,000	-	4,000	9,964	5,964
Total Fund: 10850	4,800	-	4,800	11,672	6,872
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	39,471,506	-	39,471,506	35,619,081	(3,852,425)
Penalty and Interest	240,000	-	240,000	196,884	(43,116)
Grant Revenue	80,000	-	80,000	83,877	3,877
Shared Revenue	2,900,000	-	2,900,000	2,317,070	(582,930)
Fees of Office	40,000	-	40,000	153,792	113,792
Road and Bridge Fees	810,000	-	810,000	803,734	(6,266)
Other Fees	-	-	-	61	61
Investment Income	1,000,000	-	1,000,000	1,251,549	251,549
Sale of Assets	-	-	-	8,094	8,094
Contributions	-	6,026,136	6,026,136	6,026,135	(1)
Miscellaneous Revenue	500,000	-	500,000	172,687	(327,313)
Total Fund: 20000	45,041,506	6,026,136	51,067,642	46,632,964	(4,434,678)
Fund: 20500-Road and Bridge Construction					
Fees of Office	-	-	-	(5)	(5)
Total Fund: 20500	-	-	-	(5)	(5)
Fund: 39800-Law Library					
Legislative Fees	205,000	-	205,000	207,065	2,065
Investment Income	8,000	-	8,000	6,226	(1,774)
Miscellaneous Revenue	11,000	-	11,000	12,286	1,286
Total Fund: 39800	224,000	-	224,000	225,578	1,578
Fund: 39900-Mosquito Control District					
Tax Revenue	3,032,091	-	3,032,091	2,747,575	(284,516)
Penalty and Interest	12,500	-	12,500	13,875	1,375
Fees of Office	-	-	-	(2)	(2)
Investment Income	40,000	-	40,000	55,746	15,746
Sale of Assets	-	-	-	5,086	5,086
Total Fund: 39900	3,084,591	-	3,084,591	2,822,281	(262,310)



Aggregate Revenue for Year 2026

10/01/2025 thru 06/30/2026

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	-	-	-	(1,540)	(1,540)
Penalty and Interest	7,000	-	7,000	2,456	(4,544)
Investment Income	60,000	-	60,000	21,317	(38,683)
Total Fund: 41000	67,000	-	67,000	22,233	(44,767)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,052,727	-	2,052,727	1,859,505	(193,222)
Penalty and Interest	13,000	-	13,000	10,350	(2,650)
Investment Income	12,000	-	12,000	11,279	(721)
Total Fund: 42000	2,077,727	-	2,077,727	1,881,134	(196,593)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	686,465	-	686,465	622,192	(64,273)
Penalty and Interest	5,000	-	5,000	3,657	(1,343)
Investment Income	20,000	-	20,000	21,892	1,892
Transfers	-	-	-	6,310,141	6,310,141
Total Fund: 42100	711,465	-	711,465	6,957,883	6,246,418
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	4,320,731	-	4,320,731	3,915,230	(405,501)
Penalty and Interest	16,000	-	16,000	18,582	2,582
Investment Income	85,000	-	85,000	68,473	(16,527)
Total Fund: 42200	4,421,731	-	4,421,731	4,002,285	(419,446)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	381	381
Penalty and Interest	-	-	-	307	307
Investment Income	-	-	-	(19,531)	(19,531)
Total Fund: 44000	-	-	-	(18,843)	(18,843)
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	3,505,098	-	3,505,098	3,175,468	(329,630)
Penalty and Interest	20,000	-	20,000	16,728	(3,272)
Investment Income	118,000	-	118,000	88,596	(29,404)
Transfers	-	-	-	2,197,511	2,197,511
Total Fund: 45000	3,643,098	-	3,643,098	5,478,303	1,835,205
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	(2)	(2)
Sale of Assets	-	-	-	8,439	8,439
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,212,667	-	3,212,667	2,568,417	(644,250)
Total Fund: 60500	3,212,667	-	3,212,667	2,576,854	(635,813)
Report Total	264,970,192	7,426,802	272,396,994	234,087,516	(38,309,478)



Budget to Actuals for Year 2026

10/1/2025 thru 6/30/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	931,446	-	931,446	(176,437)	(657,746)	97,263	90%
Operating Expenditures	19,500	-	19,500	(2,468)	(5,124)	11,909	39%
	950,946	-	950,946	(178,905)	(662,870)	109,172	89%
10100 Commissioner Pct. 1							
Salaries & Benefits	473,527	-	473,527	(94,707)	(354,517)	24,303	95%
Operating Expenditures	10,225	-	10,225	(427)	(1,917)	7,881	23%
	483,752	-	483,752	(95,134)	(356,434)	32,184	93%
10200 Commissioner Pct. 2							
Salaries & Benefits	493,784	-	493,784	(92,998)	(365,645)	35,141	93%
Operating Expenditures	7,600	-	7,600	-	-	7,600	0%
	501,384	-	501,384	(92,998)	(365,645)	42,741	91%
10300 Commissioner Pct. 3							
Salaries & Benefits	510,012	-	510,012	(99,762)	(362,479)	47,771	91%
Operating Expenditures	10,672	-	10,672	(205)	(6,319)	4,147	61%
	520,684	-	520,684	(99,968)	(368,799)	51,918	90%
10400 Commissioner Pct. 4							
Salaries & Benefits	523,018	-	523,018	(100,962)	(391,367)	30,689	94%
Operating Expenditures	8,450	-	8,450	(446)	(1,511)	6,493	23%
	531,468	-	531,468	(101,408)	(392,878)	37,182	93%
12000 County Clerk							
Salaries & Benefits	3,462,688	-	3,462,688	(621,768)	(2,428,938)	411,982	88%
Operating Expenditures	42,550	-	42,550	(10,545)	(25,586)	6,420	85%
	3,505,238	-	3,505,238	(632,313)	(2,454,524)	418,401	88%
13000 Veteran's Service							
Salaries & Benefits	267,904	-	267,904	(46,741)	(184,294)	36,870	86%
Operating Expenditures	2,650	3,910	6,560	(1,277)	(3,418)	1,865	72%
	270,554	3,910	274,464	(48,018)	(187,711)	38,735	86%
14000 Emergency Management							
Salaries & Benefits	832,194	-	832,194	(96,786)	(396,152)	339,256	59%
Operating Expenditures	24,699	-	24,699	(8,118)	(15,977)	603	98%
Transfers	-	-	-	-	(42,500)	(42,500)	0%
	856,893	-	856,893	(104,904)	(454,629)	297,360	65%
14900 Non-Departmental							
Salaries & Benefits	-	-	-	-	10,454	10,454	0%
Operating Expenditures	8,144,000	17,653	8,161,653	(123,663)	(3,081,765)	4,956,225	39%
Capital	-	-	-	55,595	(55,595)	-	0%
	8,144,000	17,653	8,161,653	(68,068)	(3,126,906)	4,966,679	39%
15001 County Court at Law 1							
Salaries & Benefits	576,367	-	576,367	(115,333)	(415,811)	45,223	92%
Operating Expenditures	302,725	75,000	377,725	142	(323,497)	54,370	86%
	879,092	75,000	954,092	(115,191)	(739,308)	99,593	90%
15002 County Court at Law 2							
Salaries & Benefits	540,301	-	540,301	(110,730)	(389,656)	39,914	93%
Operating Expenditures	374,080	-	374,080	(193)	(283,190)	90,697	76%
	914,381	-	914,381	(110,923)	(672,847)	130,612	86%
15003 County Court at Law 3							
Salaries & Benefits	597,607	-	597,607	(122,697)	(429,610)	45,299	92%
Operating Expenditures	302,700	75,000	377,700	(1,528)	(345,034)	31,138	92%
	900,307	75,000	975,307	(124,225)	(774,644)	76,437	92%



Budget to Actuals for Year 2026

10/1/2025 thru 6/30/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
15004 County Court at Law 4							
Salaries & Benefits	613,015	-	613,015	(122,697)	(441,150)	49,167	92%
Operating Expenditures	363,100	1,800	364,900	(1,417)	(276,880)	86,603	76%
Capital	-	5,582	5,582	-	(5,582)	-	100%
	976,115	7,382	983,497	(124,114)	(723,613)	135,770	86%
15900 Probate Court Investigations							
Salaries & Benefits	208,868	-	208,868	(39,831)	(155,104)	13,934	93%
Operating Expenditures	3,837	-	3,837	(600)	(487)	2,750	28%
	212,705	-	212,705	(40,431)	(155,591)	16,684	92%
16000 District Courts							
Salaries & Benefits	1,008,527	-	1,008,527	(202,603)	(773,658)	32,266	97%
Operating Expenditures	118,450	-	118,450	(4,599)	(67,587)	46,264	61%
	1,126,977	-	1,126,977	(207,202)	(841,245)	78,530	93%
16149 District Court-149th							
Salaries & Benefits	326,011	-	326,011	(65,360)	(240,446)	20,204	94%
Operating Expenditures	675,525	225,000	900,525	-	(784,977)	115,548	87%
	1,001,536	225,000	1,226,536	(65,360)	(1,025,423)	135,753	89%
16239 District Court-239th							
Salaries & Benefits	329,357	-	329,357	(65,360)	(241,558)	22,439	93%
Operating Expenditures	760,000	25,000	785,000	-	(719,232)	65,768	92%
	1,089,357	25,000	1,114,357	(65,360)	(960,790)	88,207	92%
16300 District Court-300th							
Salaries & Benefits	341,707	-	341,707	(65,360)	(252,316)	24,031	93%
Operating Expenditures	622,500	20,000	642,500	-	(561,775)	80,725	87%
Transfers	450,000	-	450,000	-	(113,158)	336,842	25%
	1,414,207	20,000	1,434,207	(65,360)	(927,249)	441,597	69%
16412 District Court-412th							
Salaries & Benefits	339,714	-	339,714	(65,360)	(250,906)	23,448	93%
Operating Expenditures	980,000	-	980,000	-	(819,144)	160,856	84%
	1,319,714	-	1,319,714	(65,360)	(1,070,049)	184,304	86%
16461 District Court-461st							
Salaries & Benefits	324,873	-	324,873	(65,360)	(239,628)	19,885	94%
Operating Expenditures	470,000	125,000	595,000	-	(538,193)	56,807	90%
	794,873	125,000	919,873	(65,360)	(777,821)	76,691	92%
16490 District Court-490th							
Salaries & Benefits	-	-	-	(37,742)	-	(37,742)	0%
	-	-	-	(37,742)	-	(37,742)	0%
17000 District Clerk							
Salaries & Benefits	3,530,078	-	3,530,078	(682,136)	(2,568,944)	278,999	92%
Operating Expenditures	62,185	-	62,185	(20,621)	(20,879)	20,685	67%
	3,592,263	-	3,592,263	(702,757)	(2,589,822)	299,684	92%
18110 Justice of the Peace 1,1							
Salaries & Benefits	696,767	-	696,767	(130,111)	(519,720)	46,936	93%
Operating Expenditures	12,583	-	12,583	(2,311)	(5,698)	4,574	64%
	709,350	-	709,350	(132,422)	(525,418)	51,510	93%
18120 Justice of the Peace 1,2							
Salaries & Benefits	650,756	-	650,756	(120,633)	(492,279)	37,844	94%
Operating Expenditures	147,175	-	147,175	(63,722)	(68,325)	15,128	90%
	797,931	-	797,931	(184,355)	(560,604)	52,972	93%
18210 Justice of the Peace 2,1							
Salaries & Benefits	640,936	-	640,936	(117,360)	(481,586)	41,991	93%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	10,145	-	10,145	(955)	(3,504)	5,686	44%
	651,081	-	651,081	(118,314)	(485,090)	47,677	93%
18220 Justice of the Peace 2,2							
Salaries & Benefits	657,883	-	657,883	(119,378)	(488,180)	50,325	92%
Operating Expenditures	9,275	-	9,275	(2,949)	(3,759)	2,567	72%
	667,158	-	667,158	(122,327)	(491,939)	52,892	92%
18310 Justice of the Peace 3,1							
Salaries & Benefits	575,415	-	575,415	(93,101)	(405,941)	76,373	87%
Operating Expenditures	118,220	(4,800)	113,420	(76,112)	(7,397)	29,911	74%
	693,635	(4,800)	688,835	(169,213)	(413,338)	106,284	85%
18320 Justice of the Peace 3,2							
Salaries & Benefits	550,677	-	550,677	(102,363)	(408,113)	40,201	93%
Operating Expenditures	9,400	500	9,900	1,383	(9,526)	1,757	82%
	560,077	500	560,577	(100,980)	(417,639)	41,958	93%
18410 Justice of the Peace 4,1							
Salaries & Benefits	654,136	-	654,136	(116,546)	(471,906)	65,684	90%
Operating Expenditures	10,550	-	10,550	(2,412)	(6,792)	1,345	87%
	664,686	-	664,686	(118,958)	(478,698)	67,029	90%
18420 Justice of the Peace 4,2							
Salaries & Benefits	742,854	-	742,854	(132,935)	(529,552)	80,367	89%
Operating Expenditures	25,085	5,600	30,685	(2,024)	(20,511)	8,150	73%
	767,939	5,600	773,539	(134,959)	(550,063)	88,517	89%
19000 Judicial Miscellaneous							
Salaries & Benefits	504,710	(113,384)	391,326	(78,781)	(320,739)	(8,194)	102%
Operating Expenditures	1,824,750	(3,000)	1,821,750	(156,842)	(1,514,754)	150,153	92%
Transfers	40,000	-	40,000	-	(17,307)	22,693	43%
	2,369,460	(116,384)	2,253,076	(235,623)	(1,852,800)	164,653	93%
19005 Language Access							
Salaries & Benefits	-	113,384	113,384	(22,231)	(17,682)	73,471	35%
Operating Expenditures	-	3,380	3,380	(752)	(1,486)	1,142	66%
	-	116,764	116,764	(22,983)	(19,168)	74,613	36%
19100 Indigent Defense							
Salaries & Benefits	268,139	-	268,139	(49,491)	(199,469)	19,179	93%
Operating Expenditures	4,971	-	4,971	(1,280)	(3,120)	571	89%
	273,110	-	273,110	(50,770)	(202,589)	19,750	93%
19200 Bail Bond Board							
Salaries & Benefits	161,787	-	161,787	(29,435)	(119,647)	12,706	92%
Operating Expenditures	3,050	-	3,050	-	(375)	2,675	12%
	164,837	-	164,837	(29,435)	(120,022)	15,381	91%
19300 District Attorney							
Salaries & Benefits	12,434,461	310,119	12,744,580	(2,552,333)	(9,274,641)	917,606	93%
Operating Expenditures	200,691	-	200,691	(68,476)	(116,886)	15,330	92%
Capital	165,000	-	165,000	-	(112,600)	52,400	68%
Transfers	478,000	-	478,000	-	(127,130)	350,870	27%
	13,278,152	310,119	13,588,271	(2,620,809)	(9,631,256)	1,336,206	90%
19900 Law Library							
Transfers	70,000	-	70,000	-	-	70,000	0%
	70,000	-	70,000	-	-	70,000	0%
20100 County Auditor							
Salaries & Benefits	2,392,710	-	2,392,710	(468,801)	(1,773,474)	150,435	94%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	20,000	-	20,000	2,044	(8,398)	13,646	32%
	2,412,710	-	2,412,710	(466,757)	(1,781,872)	164,081	93%
20200 Purchasing							
Salaries & Benefits	902,255	-	902,255	(174,506)	(666,504)	61,245	93%
Operating Expenditures	30,849	-	30,849	(3,715)	(24,369)	2,765	91%
	933,104	-	933,104	(178,222)	(690,873)	64,009	93%
20300 County Treasurer							
Salaries & Benefits	450,538	-	450,538	(87,282)	(334,418)	28,838	94%
Operating Expenditures	72,850	-	72,850	(22,141)	(47,183)	3,526	95%
	523,388	-	523,388	(109,423)	(381,601)	32,365	94%
20400 Human Resources							
Salaries & Benefits	1,136,915	-	1,136,915	(252,484)	(791,952)	92,479	92%
Operating Expenditures	179,615	-	179,615	(50,687)	(71,868)	57,059	68%
	1,316,530	-	1,316,530	(303,171)	(863,820)	149,539	89%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,711,613	-	4,711,613	(864,699)	(3,389,343)	457,571	90%
Operating Expenditures	199,268	4,800	204,068	(50,613)	(142,838)	10,616	95%
	4,910,881	4,800	4,915,681	(915,312)	(3,532,182)	468,187	90%
22000 Information Systems							
Salaries & Benefits	4,091,858	-	4,091,858	(794,577)	(3,008,412)	288,868	93%
Operating Expenditures	9,489,145	60,199	9,549,344	(157,109)	(6,988,296)	2,403,940	75%
Debt Services	347,000	-	347,000	-	-	347,000	0%
Capital	280,200	-	280,200	(19,194)	(82,850)	178,156	36%
Transfers	30,000	-	30,000	-	(13,158)	16,842	44%
	14,238,203	60,199	14,298,402	(970,881)	(10,092,716)	3,234,805	77%
23000 Appraisal District Assessment							
Operating Expenditures	1,443,899	-	1,443,899	-	(1,425,737)	18,162	99%
	1,443,899	-	1,443,899	-	(1,425,737)	18,162	99%
24000 Elections							
Salaries & Benefits	1,002,508	-	1,002,508	-	(950,692)	51,816	95%
Operating Expenditures	659,750	-	659,750	(94,309)	(360,955)	204,486	69%
Capital	95,900	-	95,900	(28,235)	(61,309)	6,356	93%
Transfers	-	-	-	-	(45,511)	(45,511)	0%
	1,758,158	-	1,758,158	(122,544)	(1,418,467)	217,147	88%
25000 Facilities Management							
Salaries & Benefits	2,586,465	-	2,586,465	(485,346)	(1,824,452)	276,667	89%
Operating Expenditures	4,699,400	(23,041)	4,676,359	(761,852)	(2,504,123)	1,410,384	70%
Capital	525,000	-	525,000	372,876	(634,270)	263,606	50%
	7,810,865	(23,041)	7,787,824	(874,321)	(4,962,845)	1,950,657	75%
26000 Property Insurance							
Operating Expenditures	2,450,000	-	2,450,000	-	(1,912,035)	537,965	78%
	2,450,000	-	2,450,000	-	(1,912,035)	537,965	78%
30000 County Sheriff							
Salaries & Benefits	26,615,476	(112,950)	26,502,526	(5,211,969)	(20,474,634)	815,923	97%
Operating Expenditures	4,391,061	171,593	4,562,654	(781,528)	(2,474,152)	1,306,974	71%
Capital	1,753,000	58,227	1,811,227	724,850	(2,505,922)	30,155	98%
Transfers	150,000	-	150,000	-	(107,721)	42,279	72%
	32,909,537	116,870	33,026,407	(5,268,647)	(25,562,429)	2,195,332	93%
30100 Animal Control							
Salaries & Benefits	675,584	-	675,584	(116,872)	(506,450)	52,262	92%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	102,700	-	102,700	(12,656)	(52,857)	37,187	64%
Capital	52,000	-	52,000	-	(44,070)	7,930	85%
	830,284	-	830,284	(129,528)	(603,376)	97,379	88%
30200 Crime Lab							
Salaries & Benefits	864,889	-	864,889	(170,446)	(630,663)	63,780	93%
Operating Expenditures	276,200	-	276,200	(50,042)	(191,590)	34,568	87%
Capital	59,000	-	59,000	(49,168)	-	9,832	83%
	1,200,089	-	1,200,089	(269,656)	(822,254)	108,179	91%
30351 Drone Team							
Operating Expenditures	15,000	-	15,000	(5,023)	(8,677)	1,300	91%
	15,000	-	15,000	(5,023)	(8,677)	1,300	91%
30352 Marine Team							
Operating Expenditures	15,000	-	15,000	(1,075)	(12,811)	1,114	93%
	15,000	-	15,000	(1,075)	(12,811)	1,114	93%
30353 Dive Team							
Operating Expenditures	15,000	-	15,000	(3,123)	(9,039)	2,838	81%
	15,000	-	15,000	(3,123)	(9,039)	2,838	81%
30354 Honor Guard							
Operating Expenditures	7,500	-	7,500	(3,379)	(3,052)	1,070	86%
	7,500	-	7,500	(3,379)	(3,052)	1,070	86%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	249,069	-	249,069	(56,308)	(184,049)	8,712	97%
Operating Expenditures	250	-	250	(21)	(200)	29	88%
	249,319	-	249,319	(56,329)	(184,250)	8,741	96%
32100 Constable-Precinct 1							
Salaries & Benefits	1,534,270	-	1,534,270	(284,192)	(1,161,148)	88,930	94%
Operating Expenditures	393,249	(46,600)	346,649	(126,973)	(187,233)	32,443	91%
Capital	115,333	51,600	166,933	(51,947)	(114,946)	40	100%
	2,042,852	5,000	2,047,852	(463,111)	(1,463,327)	121,414	94%
32200 Constable-Precinct 2							
Salaries & Benefits	1,151,660	-	1,151,660	(235,418)	(863,890)	52,352	95%
Operating Expenditures	198,944	4,016	202,960	(27,910)	(91,797)	83,253	59%
Capital	53,800	-	53,800	-	(56,937)	(3,137)	106%
	1,404,404	4,016	1,408,420	(263,328)	(1,012,624)	132,469	91%
32300 Constable-Precinct 3							
Salaries & Benefits	1,262,541	-	1,262,541	(230,314)	(941,967)	90,260	93%
Operating Expenditures	201,912	(4,113)	197,799	29,158	(128,823)	98,134	50%
	1,464,453	(4,113)	1,460,340	(201,156)	(1,070,790)	188,394	87%
32400 Constable-Precinct 4							
Salaries & Benefits	2,163,322	-	2,163,322	(392,772)	(1,574,662)	195,888	91%
Operating Expenditures	223,197	24,522	247,719	(27,702)	(178,974)	41,042	83%
Capital	112,000	55,210	167,210	183	(166,213)	1,180	99%
	2,498,519	79,732	2,578,251	(420,292)	(1,919,849)	238,110	91%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	70,394	-	70,394	-	(59,016)	11,378	84%
Operating Expenditures	67,590	-	67,590	(8,229)	(39,567)	19,795	71%
	137,984	-	137,984	(8,229)	(98,582)	31,173	77%
34000 Ambulance EMS							
Operating Expenditures	96,000	-	96,000	-	(96,000)	-	100%
	96,000	-	96,000	-	(96,000)	-	100%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
34100 Fire Protection							
Salaries & Benefits	71,542	-	71,542	(12,775)	(53,542)	5,225	93%
Operating Expenditures	546,799	-	546,799	-	(546,799)	-	100%
	618,341	-	618,341	(12,775)	(600,341)	5,225	99%
35000 Detention Center							
Salaries & Benefits	17,384,872	29,750	17,414,622	(3,074,791)	(13,404,088)	935,743	95%
Operating Expenditures	9,355,350	300,000	9,655,350	(1,633,172)	(6,901,532)	1,120,646	88%
Capital	58,000	-	58,000	71,808	(154,251)	(24,443)	142%
	26,798,222	329,750	27,127,972	(4,636,154)	(20,459,871)	2,031,946	93%
36000 Juvenile Probation							
Salaries & Benefits	9,112,819	-	9,112,819	(1,676,679)	(6,173,596)	1,262,544	86%
Operating Expenditures	1,607,150	-	1,607,150	(432,401)	(1,166,159)	8,590	99%
Capital	40,815	-	40,815	(34,350)	-	6,465	84%
Transfers	610,000	-	610,000	-	(38,228)	571,772	6%
	11,370,784	-	11,370,784	(2,143,430)	(7,377,983)	1,849,371	84%
40000 Adult Probation							
Operating Expenditures	890,890	(519,820)	371,070	(11,999)	(273,009)	86,062	77%
Transfers	92,000	-	92,000	-	-	92,000	0%
	982,890	(519,820)	463,070	(11,999)	(273,009)	178,062	62%
45000 Health							
Salaries & Benefits	1,440,163	(65,358)	1,374,805	(263,792)	(975,365)	135,648	90%
Operating Expenditures	66,226	113,380	179,606	(24,898)	(122,277)	32,431	82%
Transfers	10,000	-	10,000	-	(2,127)	7,873	21%
	1,516,389	48,022	1,564,411	(288,691)	(1,099,769)	175,952	89%
45200 Indigent Health Care							
Salaries & Benefits	206,474	-	206,474	(37,300)	(148,067)	21,108	90%
Operating Expenditures	2,073,175	-	2,073,175	(40,334)	(1,414,892)	617,949	70%
	2,279,649	-	2,279,649	(77,634)	(1,562,959)	639,057	72%
45300 Water Lab							
Salaries & Benefits	251,542	-	251,542	(47,483)	(166,069)	37,990	85%
Operating Expenditures	65,100	-	65,100	(3,645)	(60,984)	472	99%
	316,642	-	316,642	(51,128)	(227,053)	38,461	88%
46000 Children Protective Services							
Operating Expenditures	95,600	-	95,600	(31,622)	(46,137)	17,841	81%
Transfers	45,000	-	45,000	-	(31,782)	13,218	71%
	140,600	-	140,600	(31,622)	(77,918)	31,060	78%
47000 Environmental Health							
Salaries & Benefits	1,517,248	-	1,517,248	(253,895)	(1,098,108)	165,245	89%
Operating Expenditures	82,095	-	82,095	(3,377)	(19,214)	59,504	28%
Transfers	120,000	-	120,000	-	(120,000)	-	100%
	1,719,343	-	1,719,343	(257,272)	(1,237,322)	224,749	87%
49000 County Welfare							
Salaries & Benefits	63,384	-	63,384	(11,048)	(61,348)	(9,012)	114%
Operating Expenditures	11,900	-	11,900	(1,700)	(1,065)	9,134	23%
	75,284	-	75,284	(12,748)	(62,413)	123	100%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	(201,600)	67,200	75%
	268,800	-	268,800	-	(201,600)	67,200	75%
51000 Actions							
Operating Expenditures	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
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	7,477,702	-	7,477,702	(1,438,606)	(5,493,492)	545,603	93%
Operating Expenditures	1,551,600	15,000	1,566,600	(475,837)	(1,002,924)	87,839	94%
	9,029,302	15,000	9,044,302	(1,914,443)	(6,496,416)	633,443	93%
56000 Parks							
Salaries & Benefits	4,182,570	-	4,182,570	(797,697)	(3,004,431)	380,442	91%
Operating Expenditures	866,150	(675)	865,475	(199,709)	(648,432)	17,334	98%
Capital	1,237,775	-	1,237,775	(19,150)	(302,953)	915,672	26%
Transfers	1,133,218	-	1,133,218	-	(14,189)	1,119,029	1%
	7,419,713	(675)	7,419,038	(1,016,556)	(3,970,006)	2,432,477	67%
57000 Fairgrounds							
Salaries & Benefits	80,677	-	80,677	(17,609)	(59,347)	3,721	95%
Operating Expenditures	320,128	-	320,128	(27,894)	(190,079)	102,155	68%
Capital	158,550	(9,301)	149,250	-	(125,787)	23,462	84%
	559,355	(9,301)	550,055	(45,503)	(375,213)	129,338	76%
58000 Museum							
Salaries & Benefits	683,301	-	683,301	(131,822)	(507,587)	43,892	94%
Operating Expenditures	53,772	-	53,772	(594)	(42,974)	10,204	81%
Capital	197,114	14,004	211,118	(211,118)	-	-	100%
	934,187	14,004	948,191	(343,534)	(550,561)	54,096	94%
60000 Agriculture Extension							
Salaries & Benefits	584,145	(20,022)	564,123	(110,012)	(411,232)	42,878	92%
Operating Expenditures	41,725	-	41,725	(7,059)	(21,953)	12,714	70%
	625,870	(20,022)	605,848	(117,071)	(433,185)	55,592	91%
65000 Flood Plain Administrator							
Salaries & Benefits	325,263	-	325,263	(59,648)	(243,875)	21,740	93%
Operating Expenditures	9,017	-	9,017	(564)	(8,254)	199	98%
	334,280	-	334,280	(60,212)	(252,130)	21,939	93%
Total Fund: 10000	197,429,192	986,166	198,415,358	(29,306,529)	(140,666,378)	28,442,451	86%
Fund: 10100-General Fund - Construction							
56000 Parks							
Operating Expenditures	-	-	-	-	(3,080)	(3,080)	0%
Capital	-	-	-	16,984	(13,904)	3,080	0%
	-	-	-	16,984	(16,984)	-	0%
57000 Fairgrounds							
Operating Expenditures	-	-	-	6,550	(6,550)	-	0%
Capital	-	9,301	9,301	391,181	(400,481)	-	100%
	-	9,301	9,301	397,731	(407,031)	-	100%
Total Fund: 10100	-	9,301	9,301	414,715	(424,015)	-	100%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	2,000	-	2,000	(1,944)	-	56	97%
	2,000	-	2,000	(1,944)	-	56	97%



Budget to Actuals for Year 2026

10/1/2025 thru 6/30/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Total Fund: 10200	2,000	-	2,000	(1,944)	-	56	97%
Fund: 10340-Constable 4 Marine Team							
32400 Constable-Precinct 4							
Capital	-	-	-	54,280	(54,280)	-	0%
	-	-	-	54,280	(54,280)	-	0%
Total Fund: 10340	-	-	-	54,280	(54,280)	-	0%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	20,000	-	20,000	9,233	(19,647)	9,586	52%
	20,000	-	20,000	9,233	(19,647)	9,586	52%
Total Fund: 10350	20,000	-	20,000	9,233	(19,647)	9,586	52%
Fund: 10351-Sheriff Drone Team							
30000 County Sheriff							
Operating Expenditures	-	-	-	750	(750)	-	0%
	-	-	-	750	(750)	-	0%
Total Fund: 10351	-	-	-	750	(750)	-	0%
Fund: 10352-Sheriff Marine Team							
30000 County Sheriff							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
Total Fund: 10352	-	-	-	-	-	-	0%
Fund: 10353-Sheriff Dive Team							
30000 County Sheriff							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
Total Fund: 10353	-	-	-	-	-	-	0%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	219,866	-	219,866	(38,484)	(163,524)	17,858	92%
	219,866	-	219,866	(38,484)	(163,524)	17,858	92%
Total Fund: 10400	219,866	-	219,866	(38,484)	(163,524)	17,858	92%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	1,000	-	1,000	-	(654)	346	65%
	1,000	-	1,000	-	(654)	346	65%
Total Fund: 10600	1,000	-	1,000	-	(654)	346	65%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	2,000	2,000	4,000	(61)	(2,523)	1,416	65%
	2,000	2,000	4,000	(61)	(2,523)	1,416	65%
Total Fund: 10700	2,000	2,000	4,000	(61)	(2,523)	1,416	65%
Fund: 10710-Parks SFA Special Projects							
56020 Parks-SFA Munson Historical							
Operating Expenditures	1,000	-	1,000	-	-	1,000	0%
	1,000	-	1,000	-	-	1,000	0%



Budget to Actuals for Year 2026

10/1/2025 thru 6/30/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Total Fund: 10710	1,000	-	1,000	-	-	1,000	0%
Fund: 10850-CPS-Donations							
46000 Children Protective Services							
Operating Expenditures	20,900	-	20,900	(441)	(2,064)	18,395	12%
	20,900	-	20,900	(441)	(2,064)	18,395	12%
Total Fund: 10850	20,900	-	20,900	(441)	(2,064)	18,395	12%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	15,000	-	15,000	(300)	(4,019)	10,681	29%
	15,000	-	15,000	(300)	(4,019)	10,681	29%
71000 RB South Service Center							
Salaries & Benefits	3,781,438	(168,000)	3,613,438	(702,101)	(2,558,793)	352,544	90%
Operating Expenditures	1,471,250	760,974	2,232,224	(375,879)	(1,713,818)	142,528	94%
Capital	788,966	1,470	790,436	-	(790,436)	-	100%
	6,041,654	594,445	6,636,099	(1,077,980)	(5,063,047)	495,072	93%
72000 RB Central Service Center							
Salaries & Benefits	3,735,698	(438,000)	3,297,698	(673,575)	(2,136,531)	487,593	85%
Operating Expenditures	1,455,000	1,087,846	2,542,846	(427,010)	(1,610,139)	505,697	80%
Capital	800,000	(9,426)	790,574	-	(790,574)	-	100%
	5,990,698	640,420	6,631,118	(1,100,584)	(4,537,244)	993,290	85%
73000 RB North Service Center							
Salaries & Benefits	3,660,236	(195,000)	3,465,236	(681,700)	(2,529,721)	253,815	93%
Operating Expenditures	1,526,092	2,370,155	3,896,247	(858,903)	(1,581,257)	1,456,088	63%
Capital	733,908	(466,302)	267,606	66,600	(334,206)	-	100%
	5,920,236	1,708,853	7,629,089	(1,474,002)	(4,445,184)	1,709,903	78%
74000 RB West Service Center							
Salaries & Benefits	3,879,411	(390,000)	3,489,411	(711,384)	(2,378,898)	399,129	89%
Operating Expenditures	1,460,000	596,962	2,056,962	(481,792)	(1,236,938)	338,232	84%
Capital	4,970,351	1,834,295	6,804,646	-	(6,804,360)	286	100%
	10,309,762	2,041,257	12,351,019	(1,193,176)	(10,420,197)	737,647	94%
75000 Engineer's Office							
Salaries & Benefits	2,457,144	-	2,457,144	(489,013)	(1,742,837)	225,294	91%
Operating Expenditures	784,000	1,117,804	1,901,804	47,576	(1,124,605)	824,775	57%
Capital	267,000	5,898	272,898	-	(262,163)	10,735	96%
Transfers	2,542,189	-	2,542,189	-	-	2,542,189	0%
	6,050,333	1,123,702	7,174,035	(441,437)	(3,129,605)	3,602,993	50%
Total Fund: 20000	34,327,683	6,108,677	40,436,360	(5,287,480)	(27,599,295)	7,549,585	81%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	181,521	181,521	-	(192,396)	(10,875)	106%
Operating Expenditures	2,000,000	-	2,000,000	(350,783)	(598,097)	1,051,120	47%
	2,000,000	181,521	2,181,521	(350,783)	(790,493)	1,040,245	52%
72000 RB Central Service Center							
Salaries & Benefits	-	424,479	424,479	-	(258,766)	165,714	61%
Operating Expenditures	2,000,000	(366,420)	1,633,580	(211,038)	(955,592)	466,951	71%
	2,000,000	58,059	2,058,059	(211,038)	(1,214,358)	632,664	69%
73000 RB North Service Center							
Salaries & Benefits	-	195,000	195,000	-	(193,418)	1,582	99%
Operating Expenditures	2,000,000	123,000	2,123,000	(643,220)	(614,264)	865,516	59%



Budget to Actuals for Year 2026

10/1/2025 thru 6/30/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Capital	-	-	-	-	-	-	0%
	2,000,000	318,000	2,318,000	(643,220)	(807,683)	867,098	63%
74000 RB West Service Center							
Salaries & Benefits	-	390,000	390,000	-	(397,583)	(7,583)	102%
Operating Expenditures	2,000,000	100,000	2,100,000	(307,160)	(1,737,549)	55,291	97%
	2,000,000	490,000	2,490,000	(307,160)	(2,135,132)	47,708	98%
75000 Engineer's Office							
Operating Expenditures	750,000	(196,248)	553,752	54,540	(173,810)	434,482	22%
Capital	7,591,000	(5,103,752)	2,487,248	(1,054,720)	(4,077,264)	(2,644,736)	206%
	8,341,000	(5,300,000)	3,041,000	(1,000,180)	(4,251,074)	(2,210,254)	173%
Total Fund: 20500	16,341,000	(4,252,420)	12,088,580	(2,512,380)	(9,198,739)	377,461	97%
Fund: 39800-Law Library							
19900 Law Library							
Salaries & Benefits	90,718	-	90,718	(17,110)	(67,517)	6,090	93%
Operating Expenditures	325,550	-	325,550	(62,346)	(201,527)	61,678	81%
	416,268	-	416,268	(79,456)	(269,044)	67,768	84%
22000 Information Systems							
Operating Expenditures	6,000	-	6,000	(1,500)	(4,500)	-	100%
	6,000	-	6,000	(1,500)	(4,500)	-	100%
Total Fund: 39800	422,268	-	422,268	(80,956)	(273,544)	67,768	84%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	2,000	11,000	13,000	(690)	(6,697)	5,613	57%
	2,000	11,000	13,000	(690)	(6,697)	5,613	57%
49900 Mosquito Control							
Salaries & Benefits	1,449,123	-	1,449,123	(260,394)	(977,628)	211,101	85%
Operating Expenditures	1,510,150	-	1,510,150	(410,979)	(957,448)	141,724	91%
Capital	85,705	-	85,705	-	(77,460)	8,245	90%
	3,044,978	-	3,044,978	(671,373)	(2,012,536)	361,070	88%
Total Fund: 39900	3,046,978	11,000	3,057,978	(672,063)	(2,019,233)	366,682	88%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	37,600	(22,000)	15,600	(1,390)	(9,671)	4,538	71%
	37,600	(22,000)	15,600	(1,390)	(9,671)	4,538	71%
90000 Airport							
Salaries & Benefits	1,273,348	-	1,273,348	(238,928)	(955,681)	78,739	94%
Operating Expenditures	2,285,105	22,000	2,307,105	(261,314)	(1,694,273)	351,519	85%
Capital	1,445,005	-	1,445,005	-	-	1,445,005	0%
Transfers	41,000	-	41,000	-	(1,206)	39,795	3%
	5,044,458	22,000	5,066,458	(500,242)	(2,651,159)	1,915,057	62%
Total Fund: 60500	5,082,058	-	5,082,058	(501,632)	(2,660,830)	1,919,596	62%
Report Total	256,915,945	2,864,723	259,780,668	(37,922,993)	(183,085,475)	38,772,201	85%



Balance Sheet for Year 2026

as of 6/30/2026

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

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	(5,720,633)	14,684,344	(165,510)	1,211,578	(2,735,656)
Cash on Hand	36,130	100	200		100
Investments	104,296,634	37,394,468	140,771	461,785	
Accounts Receivable	11,656,464	4,703,437	244	265,917	464,907
Inventory	11,320	690,650		643,619	94,526
Prepaid	2,005,370	(23,698)	(20)	(1,067)	7,524
Amt Provided/Gen LT Debt					2,064,374
Non-current Assets	12,019,956				
Capital Assets					11,537,363
	124,305,240	57,449,301	(24,314)	2,581,831	11,433,138
Liabilities					
Accounts Payable - Other	(1,738,248)	(1,008,959)	(9,028)	(49,075)	(65,032)
AP-State of Texas Court Costs	(719,466)				
AP-State of Texas Other Liab	(189,808)	(676)	(35)	(2)	(1)
AP-Governmental Entities	(1,294)				
AP-Payroll Liabilities	(6,377,393)	(827,265)	(4,500)	(66,443)	(62,963)
AP Due to Others	(553,088)				
Tax Office Liabilities	(26,781,510)				
Due to Agency Groups	(12,928,315)	(9,041,114)		(262,975)	(71,552)
Non Current Liabilities					(847,778)
	(49,289,122)	(10,878,013)	(13,563)	(378,495)	(1,047,326)
Fund Equity					
Fund Balance	(4,856,077)	(36,740,529)	(10,089)	(1,400,289)	(8,748,999)
Unassigned Fund Balance	(47,761,419)				
	(52,617,496)	(36,740,529)	(10,089)	(1,400,289)	(8,748,999)



Statement of Changes in Fund Balance

as of 6/30/2026

Fund	05/31/2026	Month Ending Jun 30, 2026			06/30/2026
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	82,440,545	6,392,653	(14,365,056)	(46,384)	74,421,758
Fund 10100-General Fund - Construction	(377,881)	-	(46,134)	-	(424,015)
Fund 10200-Juv Prob Fees	8,261	25	-	-	8,286
Fund 10300-Unclaimed Juvenile Restitution	12,466	8	-	-	12,474
Fund 10340-Constable 4 Marine Team	1,033	3	-	-	1,036
Fund 10350-Sheriff Special Response Team	12,308	20	(5,475)	-	6,853
Fund 10351-Sheriff Drone Team	(750)	-	-	-	(750)
Fund 10400-Env Health-Retail Food Permits	(27,596)	8,410	(16,483)	-	(35,668)
Fund 10500-District Clerk Contingency	907,863	2,635	-	-	910,498
Fund 10600-Fire Training Field	13,810	39	(146)	-	13,703
Fund 10700-Parks Special Events	32,358	1,451	(140)	-	33,669
Fund 10710-Parks SFA Special Projects	11,578	82	-	-	11,660
Fund 10850-CPS-Donations	54,117	2,498	-	-	56,615
Total General Fund Group	83,088,114	6,407,822	(14,433,434)	(46,384)	75,016,118
Fund 20000-Road and Bridge Non-Construct	57,417,981	1,099,970	(2,747,919)	-	55,770,032
Fund 20500-Road and Bridge Construction	(8,391,969)	(3)	(806,772)	-	(9,198,745)
Total Road and Bridge Funds	49,026,011	1,099,967	(3,554,691)	-	46,571,288
Fund 39800-Law Library	(28,949)	24,882	(33,810)	-	(37,877)
Fund 39900-Mosquito Control District	2,616,263	33,710	(446,636)	-	2,203,337
Total Special Revenue Funds	2,587,314	58,592	(480,446)	-	2,165,459
Fund 41000-2016 Limited Tax Rfd (2006 CO)	210,917	(2,255)	-	-	208,661
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	225,764	19,269	-	-	245,033
Fund 42100-2018 Cert of Oblig-I,S	787,425	8,505	-	-	795,929
Fund 42200-2021 CO-Courthouse Campus I,S	1,847,174	47,514	-	-	1,894,688
Fund 44000-Toll Road-SH288-I&S	(89,995,814)	601	-	318,500	(89,676,713)
Fund 44100-Toll Road-288EXT-I&S	(30,441,335)	420	-	94,800	(30,346,115)
Fund 45000-Road Bonds-Mobility-I,S	2,715,400	40,660	-	-	2,756,060
Total Debt Service Funds	(114,650,470)	114,714	-	413,300	(114,122,456)

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 09/30/2025 and may be found on the balance sheet report contained in this reporting package.



Statement of Changes in Fund Balance

as of 6/30/2026

Fund 60500-Airport Operating	8,678,997	312,862	(326,836)	-	8,665,023
Total Enterprise Funds	8,678,997	312,862	(326,836)	-	8,665,023

Report Total	28,729,966	7,993,957	(18,795,407)	366,916	18,295,432
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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 09/30/2025 and may be found on the balance sheet report contained in this reporting package.



Transfers for Year 2026

as of 6/30/2026

Fund Group	Transfers In	Transfers Out
Debt Service Funds		
Certificate of Obligation	6,310,141	-
Brazoria County Toll Road	-	8,507,652
Mobility Projects	2,197,511	-
Enterprise Funds		
Airport Fund	-	1,206
Fiduciary, Trust and Agency		
Fiduciary Funds	274,540	274,540
General Fund Group		
General Fund	-	504,629
Restricted Funds	20,000	-
Special Revenue Funds		
Federal Grants	459,434	-
State Grants	25,195	-
Airport State Grants	1,206	-
Report Total	9,288,027	9,288,027



Debt Service Payment Schedules

Fiscal Year 2026

Limited Tax Refunding Bonds, Series 2016

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

True Interest Cost: 2.207%

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

Unlimited Tax Refunding Bonds, Series 2016

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

True Interest Cost: 2.376%

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

Certificates of Obligation, Series 2018

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

True Interest Cost: 3.496%

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



Debt Service Payment Schedules

Fiscal Year 2026

Unlimited Tax Refunding Bonds, Series 2018

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

True Interest Cost: 2.648%

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

Unlimited Tax Road Refunding Bonds, Series 2020

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

True Interest Cost: 1.721%

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



Debt Service Payment Schedules

Fiscal Year 2026

Certificates of Obligation, Series 2021

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

True Interest Cost: 2.577%

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



Debt Service Payment Schedules

Fiscal Year 2026

Limited Tax Refunding Bonds, Series 2021

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

True Interest Cost: 1.360%

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

Unlimited Tax Refunding Bonds, Series 2021

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

True Interest Cost: 1.340%

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