

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
January 31, 2024

BRAZORIA COUNTY, TEXAS
MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by
BRAZORIA COUNTY AUDITOR

Kaysie Stewart, CPA
County Auditor

BRAZORIA COUNTY, TEXAS
Unaudited Monthly Financial Report

As of
January 31, 2024

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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
111 E. LOCUST, ROOM 303
ANGLETON, TX 77515



TELEPHONE:
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February 27, 2024

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 four months ended **January 31, 2024** is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. These statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles.

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

Current and historical data related to the County's half cent sales tax is provided for your reference. The Schedule of Revenues shows the budgeted amounts versus the year-to-date actual balances. The Schedule of Expenditures included herein shows the adjusted budget, the year-to-date activity, current encumbrance, and the remainder in the budget. Included in the Financial Statements are balance sheets for the General Fund, Road & Bridge Fund, Law Library Fund, Mosquito Control Fund, and Airport Fund. The Statement of Changes in Fund Balance shows balances on hand at the beginning and end of the month for the General Fund, Road & Bridge Fund, Law Library Fund, Mosquito Control Fund, and Airport Fund. The schedule of transfers includes all funds. The Debt Service Payment Schedule is also presented for your reference, for fiscal year 2024. Our intention is for this reporting to be useful for you, so we welcome your suggestions for the contents of this submission.

This report is designed to provide a general overview of Brazoria County's finances for all those with an interest in the County's finances at a specific point during the fiscal year. However, the reader should note that the report does not include those disclosures associated with, and usually made a part of, audited financial statements. Additionally, due to the statutory duties of the County Auditor, I am not independent with regard to these financial reports as defined by the professional standards of the American Institute of Certified Public Accountants. However, these financial statements were prepared, and the financial accounting records were maintained with objectivity and due professional care. Questions concerning any of the information provided in this report should be addressed to Brazoria County Auditor, 111 E. Locust, Rm 303 Angleton, Texas 77515.

Respectfully submitted,

Kaysie Stewart

Kaysie Stewart, CPA
Brazoria County Auditor

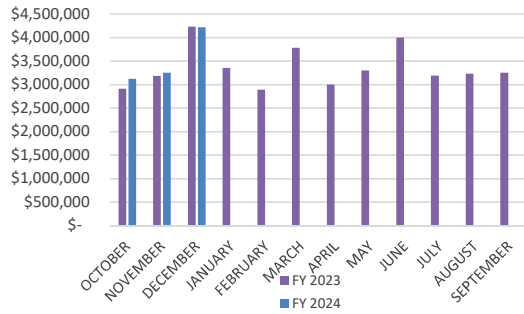
BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 2024

CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2023	FY 2024	DIFF	%
OCTOBER	\$ 2,918,977	\$ 3,129,605	\$ 210,628	7.22%
NOVEMBER	\$ 3,187,114	\$ 3,258,002	\$ 70,888	2.22%
DECEMBER	\$ 4,235,575	\$ 4,222,460	\$ (13,115)	-0.31%
JANUARY	\$ 3,358,801			
FEBRUARY	\$ 2,896,108			
MARCH	\$ 3,784,669			
APRIL	\$ 3,004,854			
MAY	\$ 3,304,495			
JUNE	\$ 4,007,709			
JULY	\$ 3,198,125			
AUGUST	\$ 3,237,062			
SEPTEMBER	\$ 3,255,439			
TOTAL	\$ 40,388,928	\$ 10,610,067	\$ 268,401	9.13%

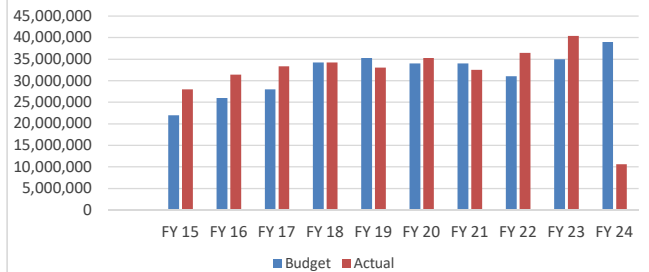
Sales Tax Collections by Month



SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

Month Collected/ Month Remitt	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
OCT / DEC	1,916,231	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
NOV / JAN	2,008,770	2,236,932	2,836,834	2,628,696	2,445,797	2,959,313	2,329,923	2,915,362	3,187,114	3,258,002
DEC / FEB	2,923,787	3,183,078	3,025,724	3,355,280	3,223,811	4,879,325	3,191,485	3,417,308	4,235,575	4,222,460
JAN / MAR	2,201,924	2,603,433	2,403,784	2,469,154	2,419,518	2,650,236	2,289,106	2,582,007	3,358,801	-
FEB / APR	2,045,674	2,299,393	2,848,424	2,547,052	2,463,806	2,525,579	2,180,322	2,674,322	2,896,108	-
MAR / MAY	2,614,470	2,864,527	3,217,762	3,215,527	3,070,484	3,165,793	3,066,626	3,446,518	3,784,669	-
APR / JUN	2,404,823	2,689,329	2,606,749	2,813,563	2,559,583	3,284,410	2,830,660	2,936,560	3,004,854	-
MAY / JUL	2,206,575	2,694,989	2,774,951	2,825,395	2,707,673	2,645,958	2,722,243	3,017,869	3,304,495	-
JUN / AUG	2,736,537	3,015,791	3,543,149	3,029,214	2,787,642	3,003,985	2,982,129	3,441,777	4,007,709	-
JUL / SEPT	2,403,914	2,200,027	2,442,438	2,577,899	2,939,101	2,319,781	2,738,182	2,968,517	3,198,125	-
AUG / OCT	2,220,279	2,861,537	2,349,851	3,077,481	2,761,600	2,300,406	2,727,955	3,097,322	3,237,062	-
SEP / NOV	2,322,636	2,561,914	2,891,665	2,894,158	2,952,287	2,592,087	3,024,952	3,277,671	3,255,439	-

Annual Sales Tax Collections - Budget versus Actual



SALES TAX BY FISCAL YEAR

	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Budget	22,000,000	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
Actual	28,005,620	31,384,316	33,312,092	34,195,142	33,019,705	35,230,141	32,553,987	36,451,230	40,388,928	10,610,067



Aggregate Revenue for Year 2024

10/01/2023 thru 01/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	106,707,687	-	106,707,687	73,948,740	(32,758,947)
Other Constitutional Tax	39,000,000	-	39,000,000	6,387,608	(32,612,392)
Penalty and Interest	600,000	-	600,000	90,376	(509,624)
Licenses and Permits	2,137,100	-	2,137,100	487,277	(1,649,823)
Grant Revenue	214,000	-	214,000	48,126	(165,874)
Shared Revenue	739,000	-	739,000	89,619	(649,381)
Fees of Office	7,466,100	-	7,466,100	1,112,878	(6,353,222)
Library Revenue Fees	66,500	-	66,500	22,386	(44,114)
Legislative Fees	935,910	-	935,910	328,344	(607,566)
Other Fees	1,763,200	-	1,763,200	226,279	(1,536,921)
Fines and Forfeitures	2,632,900	-	2,632,900	722,362	(1,910,538)
Investment Income	3,953,811	-	3,953,811	2,885,920	(1,067,891)
Sale of Assets	21,000	-	21,000	268	(20,732)
Miscellaneous Revenue	2,620,600	-	2,620,600	728,337	(1,892,263)
Transfers	113,678	-	113,678	-	(113,678)
Total Fund: 10000	168,971,486	-	168,971,486	87,078,519	(81,892,967)
Fund: 10200-Juv Prob Fees					
Other Fees	30,000	-	30,000	4,087	(25,913)
Investment Income	500	-	500	727	227
Total Fund: 10200	30,500	-	30,500	4,814	(25,686)
Fund: 10300-Unclaimed Juvenile Restitution					
Fines and Forfeitures	-	-	-	8	8
Total Fund: 10300	-	-	-	8	8
Fund: 10350-Sheriff Special Response Team					
Investment Income	200	-	200	371	171
Total Fund: 10350	200	-	200	371	171
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	110,000	-	110,000	40,140	(69,860)
Transfers	115,000	-	115,000	115,000	-
Total Fund: 10400	225,000	-	225,000	155,140	(69,860)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	177	177
Investment Income	15,000	-	15,000	15,191	191
Total Fund: 10500	15,000	-	15,000	15,368	368
Fund: 10600-Fire Training Field					
Investment Income	200	-	200	272	72
Total Fund: 10600	200	-	200	272	72
Fund: 10700-Parks Special Events					
Investment Income	1,000	-	1,000	1,278	278
Contributions	5,000	-	5,000	100	(4,900)
Total Fund: 10700	6,000	-	6,000	1,378	(4,622)
Fund: 10710-Parks SFA Special Projects					



Aggregate Revenue for Year 2024

10/01/2023 thru 01/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Other Fees	1,800	-	1,800	281	(1,519)
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	1,800	-	1,800	281	(1,519)
Fund: 10850-CPS-Donations					
Investment Income	300	-	300	535	235
Contributions	3,000	-	3,000	2,648	(352)
Total Fund: 10850	3,300	-	3,300	3,183	(117)
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	41,449,704	-	41,449,704	28,706,296	(12,743,408)
Penalty and Interest	200,000	-	200,000	37,020	(162,980)
Grant Revenue	-	-	-	84,067	84,067
Shared Revenue	-	-	-	755,150	755,150
Fees of Office	-	-	-	11,135	11,135
Road and Bridge Fees	-	-	-	70,265	70,265
Other Fees	-	-	-	44	44
Investment Income	-	-	-	274,474	274,474
Sale of Assets	-	-	-	391,948	391,948
Miscellaneous Revenue	-	-	-	91,318	91,318
Total Fund: 20000	41,649,704	-	41,649,704	30,421,719	(11,227,985)
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	71,404	(118,596)
Investment Income	10,000	-	10,000	8,281	(1,719)
Miscellaneous Revenue	12,000	-	12,000	3,724	(8,276)
Transfers	70,000	-	70,000	70,000	-
Total Fund: 39800	282,000	-	282,000	153,409	(128,591)
Fund: 39900-Mosquito Control District					
Tax Revenue	2,041,188	-	2,041,188	1,415,194	(625,994)
Penalty and Interest	12,500	-	12,500	2,106	(10,394)
Fees of Office	-	-	-	-	-
Investment Income	35,000	-	35,000	17,354	(17,646)
Sale of Assets	500	-	500	-	(500)
Total Fund: 39900	2,089,188	-	2,089,188	1,434,654	(654,534)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,122,653	-	1,122,653	778,226	(344,427)
Penalty and Interest	1,000	-	1,000	1,102	102
Investment Income	-	-	-	24,306	24,306
Total Fund: 41000	1,123,653	-	1,123,653	803,634	(320,019)



Aggregate Revenue for Year 2024

10/01/2023 thru 01/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,041,188	-	2,041,188	1,415,287	(625,901)
Penalty and Interest	500	-	500	2,081	1,581
Investment Income	6,500	-	6,500	5,600	(900)
Total Fund: 42000	2,048,188	-	2,048,188	1,422,968	(625,220)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	671,041	-	671,041	465,730	(205,311)
Penalty and Interest	500	-	500	912	412
Investment Income	12,000	-	12,000	10,359	(1,641)
Total Fund: 42100	683,541	-	683,541	477,001	(206,540)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	2,610,169	-	2,610,169	1,808,766	(801,403)
Penalty and Interest	1,000	-	1,000	2,225	1,225
Investment Income	110,000	-	110,000	67,828	(42,172)
Total Fund: 42200	2,721,169	-	2,721,169	1,878,819	(842,350)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	437	437
Penalty and Interest	-	-	-	271	271
Miscellaneous Revenue	-	-	-	6,610	6,610
Total Fund: 44000	-	-	-	7,317	7,317
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	3,533,806	-	3,533,806	2,449,747	(1,084,059)
Penalty and Interest	1,000	-	1,000	3,630	2,630
Investment Income	55,000	-	55,000	71,076	16,076
Total Fund: 45000	3,589,806	-	3,589,806	2,524,452	(1,065,354)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	(1)	(1)
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,346,971	-	3,346,971	1,363,310	(1,983,661)
Total Fund: 60500	3,346,971	-	3,346,971	1,363,310	(1,983,661)
Report Total	226,787,706	-	226,787,706	127,746,620	(99,041,086)



Budget to Actuals for Year 2024

10/1/2023 thru 1/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	780,588	-	780,588	(370,261)	(263,771)	146,556	81%
Operating Expenditures	55,000	-	55,000	(2,465)	(16,727)	35,808	35%
	835,588	-	835,588	(372,726)	(280,498)	182,364	78%
10100 Comm. South Service Center							
Salaries & Benefits	462,230	-	462,230	(212,372)	(154,619)	95,238	79%
Operating Expenditures	9,525	-	9,525	(583)	(2,307)	6,635	30%
	471,755	-	471,755	(212,954)	(156,927)	101,874	78%
10200 Comm. Central Service Center							
Salaries & Benefits	462,922	-	462,922	(211,518)	(159,105)	92,299	80%
Operating Expenditures	11,300	-	11,300	-	-	11,300	0%
	474,222	-	474,222	(211,518)	(159,105)	103,599	78%
10300 Comm. North Service Center							
Salaries & Benefits	460,183	-	460,183	(210,425)	(148,789)	100,969	78%
Operating Expenditures	13,518	-	13,518	(365)	(1,855)	11,298	16%
	473,701	-	473,701	(210,789)	(150,645)	112,267	76%
10400 Comm. West Service Center							
Salaries & Benefits	487,479	-	487,479	(224,659)	(167,542)	95,278	80%
Operating Expenditures	26,800	-	26,800	(383)	(986)	25,431	5%
	514,279	-	514,279	(225,042)	(168,528)	120,709	77%
12000 County Clerk							
Salaries & Benefits	3,032,335	-	3,032,335	(1,369,167)	(1,015,655)	647,513	79%
Operating Expenditures	69,200	-	69,200	(12,709)	(8,818)	47,674	31%
	3,101,535	-	3,101,535	(1,381,876)	(1,024,473)	695,187	78%
13000 Veteran's Service							
Salaries & Benefits	264,925	-	264,925	(124,326)	(82,569)	58,030	78%
Operating Expenditures	9,925	-	9,925	(492)	(708)	8,725	12%
	274,850	-	274,850	(124,818)	(83,277)	66,755	76%
14000 Emergency Management							
Salaries & Benefits	453,593	-	453,593	(215,071)	(156,555)	81,967	82%
Operating Expenditures	55,600	-	55,600	(5,512)	(9,364)	40,724	27%
	509,193	-	509,193	(220,583)	(165,919)	122,691	76%
14900 Non-Departmental							
Operating Expenditures	7,150,856	(69,780)	7,081,076	(10,699)	(997,554)	6,072,823	14%
Capital	-	-	-	147,106	(148,106)	(1,000)	0%
	7,150,856	(69,780)	7,081,076	136,407	(1,145,660)	6,071,823	14%
15001 County Court at Law 1							
Salaries & Benefits	474,371	-	474,371	(235,110)	(162,187)	77,074	84%
Operating Expenditures	284,700	-	284,700	(1,714)	(78,272)	204,713	28%
	759,071	-	759,071	(236,825)	(240,459)	281,788	63%
15002 County Court at Law 2							
Salaries & Benefits	475,547	-	475,547	(235,110)	(162,577)	77,860	84%
Operating Expenditures	192,600	-	192,600	(1,801)	(71,468)	119,332	38%
	668,147	-	668,147	(236,911)	(234,044)	197,191	70%
15003 County Court at Law 3							
Salaries & Benefits	516,002	-	516,002	(259,275)	(170,489)	86,238	83%
Operating Expenditures	308,059	-	308,059	(2,616)	(80,964)	224,479	27%
	824,061	-	824,061	(261,891)	(251,453)	310,717	62%
15004 County Court at Law 4							
Salaries & Benefits	521,364	-	521,364	(259,275)	(178,115)	83,975	84%



Budget to Actuals for Year 2024

10/1/2023 thru 1/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	304,900	-	304,900	(1,240)	(98,693)	204,968	33%
	826,264	-	826,264	(260,514)	(276,807)	288,942	65%
15900 Probate Court Investigations							
Salaries & Benefits	190,578	-	190,578	(88,311)	(65,624)	36,642	81%
Operating Expenditures	4,612	-	4,612	(491)	(394)	3,727	19%
	195,190	-	195,190	(88,802)	(66,018)	40,369	79%
16000 District Courts							
Salaries & Benefits	784,609	-	784,609	(368,246)	(267,685)	148,678	81%
Operating Expenditures	217,805	-	217,805	(7,398)	(58,683)	151,725	30%
	1,002,414	-	1,002,414	(375,644)	(326,368)	300,402	70%
16149 District Court-149th							
Salaries & Benefits	303,277	-	303,277	(142,834)	(99,970)	60,473	80%
Operating Expenditures	654,500	-	654,500	-	(234,320)	420,180	36%
	957,777	-	957,777	(142,834)	(334,290)	480,653	50%
16239 District Court-239th							
Salaries & Benefits	306,656	-	306,656	(142,834)	(100,683)	63,139	79%
Operating Expenditures	565,000	-	565,000	-	(314,101)	250,899	56%
	871,656	-	871,656	(142,834)	(414,784)	314,039	64%
16300 District Court-300th							
Salaries & Benefits	305,701	-	305,701	(142,834)	(105,360)	57,507	81%
Operating Expenditures	610,000	-	610,000	-	(198,781)	411,219	33%
Transfers	450,000	-	450,000	-	-	450,000	0%
	1,365,701	-	1,365,701	(142,834)	(304,142)	918,726	33%
16412 District Court-412th							
Salaries & Benefits	304,748	-	304,748	(142,834)	(104,831)	57,083	81%
Operating Expenditures	560,000	-	560,000	-	(301,100)	258,900	54%
	864,748	-	864,748	(142,834)	(405,931)	315,983	63%
16461 District Court-461st							
Salaries & Benefits	302,322	-	302,322	(142,834)	(99,696)	59,791	80%
Operating Expenditures	365,000	-	365,000	-	(95,938)	269,062	26%
	667,322	-	667,322	(142,834)	(195,634)	328,854	51%
17000 District Clerk							
Salaries & Benefits	3,209,266	-	3,209,266	(1,424,144)	(1,024,403)	760,719	76%
Operating Expenditures	77,200	-	77,200	(19,158)	(7,282)	50,761	34%
	3,286,466	-	3,286,466	(1,443,302)	(1,031,684)	811,480	75%
18110 Justice of the Peace 1,1							
Salaries & Benefits	582,481	-	582,481	(254,848)	(201,080)	126,553	78%
Operating Expenditures	20,683	-	20,683	(1,603)	(3,854)	15,227	26%
	603,164	-	603,164	(256,451)	(204,934)	141,779	76%
18120 Justice of the Peace 1,2							
Salaries & Benefits	596,113	-	596,113	(266,869)	(186,509)	142,735	76%
Operating Expenditures	26,600	65,700	92,300	(44,168)	(23,598)	24,534	73%
	622,713	65,700	688,413	(311,037)	(210,107)	167,269	76%
18210 Justice of the Peace 2,1							
Salaries & Benefits	578,538	-	578,538	(254,900)	(191,544)	132,095	77%
Operating Expenditures	14,820	-	14,820	(2,194)	(1,593)	11,033	26%
	593,358	-	593,358	(257,094)	(193,136)	143,128	76%
18220 Justice of the Peace 2,2							
Salaries & Benefits	586,771	-	586,771	(260,171)	(195,742)	130,857	78%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	22,700	-	22,700	(2,306)	(2,119)	18,275	19%
	609,471	-	609,471	(262,477)	(197,861)	149,132	76%
18310 Justice of the Peace 3,1							
Salaries & Benefits	525,690	-	525,690	(229,567)	(181,109)	115,014	78%
Operating Expenditures	17,900	-	17,900	(4,000)	(2,343)	11,557	35%
	543,590	-	543,590	(233,567)	(183,452)	126,571	77%
18320 Justice of the Peace 3,2							
Salaries & Benefits	504,944	-	504,944	(216,099)	(172,898)	115,946	77%
Operating Expenditures	17,900	-	17,900	(3,302)	(1,623)	12,976	28%
	522,844	-	522,844	(219,401)	(174,521)	128,922	75%
18410 Justice of the Peace 4,1							
Salaries & Benefits	580,193	-	580,193	(254,231)	(200,545)	125,416	78%
Operating Expenditures	17,550	-	17,550	(1,956)	(3,437)	12,157	31%
	597,743	-	597,743	(256,187)	(203,983)	137,573	77%
18420 Justice of the Peace 4,2							
Salaries & Benefits	667,810	-	667,810	(291,706)	(228,174)	147,930	78%
Operating Expenditures	49,400	-	49,400	(19,676)	(6,191)	23,533	52%
	717,210	-	717,210	(311,382)	(234,365)	171,463	76%
19000 Judicial Miscellaneous							
Salaries & Benefits	565,924	-	565,924	(235,572)	(92,494)	237,857	58%
Operating Expenditures	2,157,911	-	2,157,911	(172,728)	(571,001)	1,414,182	34%
Transfers	50,000	-	50,000	-	(228,126)	(178,126)	456%
	2,773,835	-	2,773,835	(408,300)	(891,621)	1,473,914	47%
19100 Indigent Defense							
Salaries & Benefits	242,395	-	242,395	(108,285)	(83,944)	50,165	79%
Operating Expenditures	6,171	-	6,171	(1,469)	(2,534)	2,168	65%
	248,566	-	248,566	(109,754)	(86,478)	52,333	79%
19200 Bail Bond Board							
Salaries & Benefits	147,108	-	147,108	(65,818)	(50,820)	30,470	79%
Operating Expenditures	5,500	-	5,500	(1,500)	(114)	3,887	29%
	152,608	-	152,608	(67,318)	(50,934)	34,356	77%
19300 District Attorney							
Salaries & Benefits	9,821,301	-	9,821,301	(4,756,423)	(3,340,314)	1,724,564	82%
Operating Expenditures	192,150	(1,661)	190,489	(58,295)	(51,254)	80,940	58%
Capital	213,000	-	213,000	(115,180)	-	97,820	54%
Transfers	364,000	-	364,000	-	(6,322)	357,678	2%
	10,590,451	(1,661)	10,588,790	(4,929,897)	(3,397,890)	2,261,003	79%
19900 Law Library							
Transfers	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
20100 County Auditor							
Salaries & Benefits	2,107,685	-	2,107,685	(1,011,441)	(726,505)	369,739	82%
Operating Expenditures	19,600	-	19,600	(5,922)	(1,791)	11,886	39%
	2,127,285	-	2,127,285	(1,017,364)	(728,296)	381,625	82%
20200 Purchasing							
Salaries & Benefits	807,253	-	807,253	(379,541)	(277,758)	149,954	81%
Operating Expenditures	40,250	-	40,250	(15,418)	(5,287)	19,545	51%
	847,503	-	847,503	(394,959)	(283,045)	169,499	80%
20300 County Treasurer							
Salaries & Benefits	397,431	-	397,431	(186,404)	(136,126)	74,901	81%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	230,650	-	230,650	(40,042)	(48,661)	141,948	38%
	628,081	-	628,081	(226,445)	(184,787)	216,848	65%
20400 Human Resources							
Salaries & Benefits	1,067,573	-	1,067,573	(550,657)	(330,047)	186,868	82%
Operating Expenditures	175,050	-	175,050	(82,527)	(17,994)	74,529	57%
	1,242,623	-	1,242,623	(633,184)	(348,041)	261,398	79%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,214,995	-	4,214,995	(1,877,404)	(1,379,802)	957,789	77%
Operating Expenditures	188,100	-	188,100	(41,757)	(50,679)	95,664	49%
	4,403,095	-	4,403,095	(1,919,162)	(1,430,481)	1,053,453	76%
22000 Information Systems							
Salaries & Benefits	3,768,304	-	3,768,304	(1,800,653)	(1,283,347)	684,304	82%
Operating Expenditures	7,472,716	5,643	7,478,359	(901,506)	(2,839,857)	3,736,996	50%
Capital	489,200	-	489,200	12,329	(189,247)	312,282	36%
	11,730,220	5,643	11,735,863	(2,689,830)	(4,312,451)	4,733,581	60%
23000 Appraisal District Assessment							
Operating Expenditures	937,150	-	937,150	-	(481,984)	455,166	51%
	937,150	-	937,150	-	(481,984)	455,166	51%
24000 Elections							
Salaries & Benefits	835,845	-	835,845	-	(307,184)	528,661	37%
Operating Expenditures	435,850	-	435,850	(28,570)	(247,051)	160,228	63%
	1,271,695	-	1,271,695	(28,570)	(554,235)	688,889	46%
25000 Facilities Management							
Salaries & Benefits	2,396,839	-	2,396,839	(1,098,364)	(815,656)	482,820	80%
Operating Expenditures	2,279,900	-	2,279,900	(708,765)	(759,413)	811,721	64%
Capital	577,500	-	577,500	(163,407)	(29,416)	384,677	33%
	5,254,239	-	5,254,239	(1,970,536)	(1,604,485)	1,679,218	68%
26000 Property Insurance							
Operating Expenditures	2,600,000	-	2,600,000	-	(243,413)	2,356,587	9%
	2,600,000	-	2,600,000	-	(243,413)	2,356,587	9%
30000 County Sheriff							
Salaries & Benefits	22,368,189	-	22,368,189	(10,093,844)	(7,536,752)	4,737,594	79%
Operating Expenditures	3,130,000	-	3,130,000	(465,526)	(1,116,621)	1,547,854	51%
Capital	1,865,076	(2,662)	1,862,414	(287,161)	(255,546)	1,319,707	29%
	27,363,265	(2,662)	27,360,603	(10,846,530)	(8,908,918)	7,605,155	72%
30100 Animal Control							
Salaries & Benefits	574,787	-	574,787	(212,643)	(220,370)	141,774	75%
Operating Expenditures	55,000	-	55,000	(8,786)	(8,650)	37,564	32%
Capital	-	-	-	-	-	-	0%
	629,787	-	629,787	(221,429)	(229,020)	179,338	72%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	260,433	-	260,433	(114,895)	(67,828)	77,710	70%
Operating Expenditures	3,900	-	3,900	-	-	3,900	0%
	264,333	-	264,333	(114,895)	(67,828)	81,610	69%
32100 Constable-Precinct 1							
Salaries & Benefits	999,354	-	999,354	(504,920)	(381,554)	112,879	89%
Operating Expenditures	215,850	-	215,850	(100,662)	(38,676)	76,513	65%
Capital	103,150	-	103,150	-	(99,090)	4,060	96%
	1,318,354	-	1,318,354	(605,581)	(519,320)	193,452	85%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
32200 Constable-Precinct 2							
Salaries & Benefits	1,003,257	-	1,003,257	(455,983)	(360,788)	186,487	81%
Operating Expenditures	151,700	-	151,700	(25,851)	(33,012)	92,837	39%
Capital	107,000	-	107,000	5,260	(59,139)	53,121	50%
	1,261,957	-	1,261,957	(476,574)	(452,939)	332,445	74%
32300 Constable-Precinct 3							
Salaries & Benefits	1,085,826	-	1,085,826	(499,885)	(395,224)	190,716	82%
Operating Expenditures	268,335	(1,320)	267,015	(25,527)	(56,184)	185,305	31%
Capital	163,000	-	163,000	-	(48,503)	114,497	30%
	1,517,161	(1,320)	1,515,841	(525,412)	(499,910)	490,518	68%
32400 Constable-Precinct 4							
Salaries & Benefits	1,686,341	-	1,686,341	(757,805)	(585,634)	342,902	80%
Operating Expenditures	123,950	4,080	128,030	(12,368)	(60,413)	55,249	57%
Capital	100,000	-	100,000	(44,754)	(66,870)	(11,624)	112%
	1,910,291	4,080	1,914,371	(814,927)	(712,917)	386,527	80%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	123,471	-	123,471	-	(18,686)	104,785	15%
Operating Expenditures	64,550	-	64,550	(4,125)	(22,784)	37,642	42%
	188,021	-	188,021	(4,125)	(41,470)	142,427	24%
34000 Ambulance EMS							
Operating Expenditures	96,000	-	96,000	-	(96,000)	-	100%
	96,000	-	96,000	-	(96,000)	-	100%
34100 Fire Protection							
Salaries & Benefits	57,331	-	57,331	(26,501)	(21,589)	9,241	84%
Operating Expenditures	566,000	-	566,000	-	(525,000)	41,000	93%
	623,331	-	623,331	(26,501)	(546,589)	50,241	92%
34200 Fire Marshal							
Salaries & Benefits	-	-	-	-	-	-	0%
Transfers	610,000	-	610,000	-	(610,000)	-	100%
	610,000	-	610,000	-	(610,000)	-	100%
35000 Detention Center							
Salaries & Benefits	14,793,863	-	14,793,863	(6,329,280)	(5,735,130)	2,729,453	82%
Operating Expenditures	8,745,400	-	8,745,400	(2,138,641)	(3,802,685)	2,804,074	68%
Capital	100,000	-	100,000	10,264	(51,644)	58,620	41%
	23,639,263	-	23,639,263	(8,457,657)	(9,589,460)	5,592,146	76%
36000 Juvenile Probation							
Salaries & Benefits	8,385,435	-	8,385,435	(3,885,056)	(2,684,839)	1,815,540	78%
Operating Expenditures	1,548,897	-	1,548,897	(659,350)	(370,158)	519,389	66%
Capital	18,000	-	18,000	21,609	(21,609)	18,000	0%
Transfers	450,000	-	450,000	-	-	450,000	0%
	10,402,332	-	10,402,332	(4,522,798)	(3,076,606)	2,802,929	73%
40000 Adult Probation							
Operating Expenditures	731,326	-	731,326	(11,489)	(139,519)	580,318	21%
Transfers	92,000	-	92,000	-	(92,000)	-	100%
	823,326	-	823,326	(11,489)	(231,519)	580,318	30%
45000 Health							
Salaries & Benefits	1,348,464	-	1,348,464	(623,577)	(454,834)	270,052	80%
Operating Expenditures	98,825	-	98,825	(16,745)	(22,558)	59,522	40%
Transfers	10,000	-	10,000	-	2,980	12,980	(30%)
	1,457,289	-	1,457,289	(640,322)	(474,412)	342,554	76%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
45200 Indigent Health Care							
Salaries & Benefits	195,351	-	195,351	(84,878)	(57,860)	52,613	73%
Operating Expenditures	2,442,145	-	2,442,145	(158,026)	(155,116)	2,129,003	13%
	2,637,496	-	2,637,496	(242,905)	(212,975)	2,181,616	17%
45300 Water Lab							
Salaries & Benefits	228,203	-	228,203	(102,151)	(78,754)	47,298	79%
Operating Expenditures	54,450	-	54,450	(6,570)	(2,750)	45,130	17%
	282,653	-	282,653	(108,721)	(81,504)	92,428	67%
46000 Children Protective Services							
Operating Expenditures	96,948	-	96,948	(18,562)	(8,319)	70,067	28%
Transfers	20,000	-	20,000	-	-	20,000	0%
	116,948	-	116,948	(18,562)	(8,319)	90,067	23%
47000 Environmental Health							
Salaries & Benefits	1,360,130	-	1,360,130	(558,082)	(464,872)	337,176	75%
Operating Expenditures	87,385	-	87,385	(8,459)	(8,256)	70,669	19%
Transfers	115,000	-	115,000	-	(118,327)	(3,327)	103%
	1,562,515	-	1,562,515	(566,541)	(591,456)	404,518	74%
49000 County Welfare							
Salaries & Benefits	57,626	-	57,626	(24,796)	(27,812)	5,019	91%
Operating Expenditures	13,400	-	13,400	(831)	(211)	12,357	8%
	71,026	-	71,026	(25,627)	(28,023)	17,376	76%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	(198,400)	70,400	74%
	268,800	-	268,800	-	(198,400)	70,400	74%
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	6,751,740	-	6,751,740	(3,142,325)	(2,275,928)	1,333,487	80%
Operating Expenditures	1,637,020	-	1,637,020	(700,366)	(648,949)	287,705	82%
	8,388,760	-	8,388,760	(3,842,691)	(2,924,877)	1,621,192	81%
56000 Parks							
Salaries & Benefits	3,862,293	-	3,862,293	(1,809,411)	(1,290,740)	762,142	80%
Operating Expenditures	1,108,200	-	1,108,200	(395,321)	(250,745)	462,134	58%
Capital	765,450	-	765,450	337,686	(340,686)	762,450	0%
	5,735,943	-	5,735,943	(1,867,047)	(1,882,171)	1,986,725	65%
56170 Parks-Camp Mohawk							
Operating Expenditures	6,000	-	6,000	-	-	6,000	0%
Capital	-	-	-	71,958	(71,958)	-	0%
	6,000	-	6,000	71,958	(71,958)	6,000	0%
57000 Fairgrounds							
Salaries & Benefits	107,789	-	107,789	(40,707)	(37,107)	29,975	72%
Operating Expenditures	251,000	-	251,000	(22,765)	(78,798)	149,436	40%
	358,789	-	358,789	(63,472)	(115,906)	179,412	50%



Budget to Actuals for Year 2024

10/1/2023 thru 1/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
58000 Museum							
Salaries & Benefits	622,396	-	622,396	(291,417)	(169,849)	161,130	74%
Operating Expenditures	24,550	-	24,550	(1,586)	(314)	22,649	8%
Capital	-	-	-	44,233	(44,233)	-	0%
	646,946	-	646,946	(248,770)	(214,397)	183,779	72%
60000 Agriculture Extension							
Salaries & Benefits	527,617	-	527,617	(242,755)	(171,813)	113,048	79%
Operating Expenditures	56,055	-	56,055	(5,886)	(10,772)	39,397	30%
	583,672	-	583,672	(248,641)	(182,585)	152,446	74%
65000 Flood Plain Administrator							
Salaries & Benefits	312,099	-	312,099	(138,557)	(107,951)	65,591	79%
Operating Expenditures	10,992	-	10,992	(260)	(2,091)	8,641	21%
	323,091	-	323,091	(138,817)	(110,041)	74,232	77%
Total Fund: 10000	168,971,586	-	168,971,586	(57,512,954)	(56,468,667)	54,989,965	67%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	16,200	-	16,200	71	(5,339)	10,932	33%
Capital	-	-	-	14,685	(14,685)	-	0%
	16,200	-	16,200	14,756	(20,024)	10,932	33%
Total Fund: 10200	16,200	-	16,200	14,756	(20,024)	10,932	33%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	-	(783)	9,217	8%
	10,000	-	10,000	-	(783)	9,217	8%
Total Fund: 10350	10,000	-	10,000	-	(783)	9,217	8%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	209,496	-	209,496	(83,549)	(71,758)	54,189	74%
	209,496	-	209,496	(83,549)	(71,758)	54,189	74%
Total Fund: 10400	209,496	-	209,496	(83,549)	(71,758)	54,189	74%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	(239)	1,761	12%
	2,000	-	2,000	-	(239)	1,761	12%
Total Fund: 10600	2,000	-	2,000	-	(239)	1,761	12%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	-	-	-	(824)	(176)	(1,000)	0%
Capital	-	-	-	127,707	(127,707)	-	0%
	-	-	-	126,883	(127,883)	(1,000)	0%
Total Fund: 10700	-	-	-	126,883	(127,883)	(1,000)	0%
Fund: 10710-Parks SFA Special Projects							
56020 Parks-SFA Munson Historical							
Operating Expenditures	2,000	-	2,000	-	-	2,000	0%
	2,000	-	2,000	-	-	2,000	0%
Total Fund: 10710	2,000	-	2,000	-	-	2,000	0%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10850-CPS-Donations							
46000 Children Protective Services							
Operating Expenditures	14,300	-	14,300	(1,818)	(3,589)	8,893	38%
	14,300	-	14,300	(1,818)	(3,589)	8,893	38%
Total Fund: 10850	14,300	-	14,300	(1,818)	(3,589)	8,893	38%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	61,500	(16,000)	45,500	(4,109)	-	41,391	9%
Capital	-	16,000	16,000	(16,000)	-	-	100%
	61,500	-	61,500	(20,109)	-	41,391	33%
70000 Road and Bridge							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
71000 RB South Service Center							
Salaries & Benefits	3,594,194	(340,000)	3,254,194	(1,625,127)	(1,179,103)	449,964	86%
Operating Expenditures	2,160,000	200,000	2,360,000	(779,294)	(436,676)	1,144,031	52%
Capital	600,000	-	600,000	-	-	600,000	0%
	6,354,194	(140,000)	6,214,194	(2,404,420)	(1,615,779)	2,193,995	65%
72000 RB Central Service Center							
Salaries & Benefits	3,546,563	(340,000)	3,206,563	(1,625,018)	(1,056,788)	524,756	84%
Operating Expenditures	2,160,000	150,000	2,310,000	(495,238)	(346,264)	1,468,498	36%
Capital	600,000	-	600,000	(366,898)	(217,114)	15,988	97%
	6,306,563	(190,000)	6,116,563	(2,487,153)	(1,620,166)	2,009,243	67%
73000 RB North Service Center							
Salaries & Benefits	3,409,977	(80,000)	3,329,977	(1,573,526)	(900,164)	856,287	74%
Operating Expenditures	2,178,000	125,000	2,303,000	(454,307)	(466,068)	1,382,624	40%
Capital	582,000	-	582,000	(426,972)	(134,987)	20,041	97%
	6,169,977	45,000	6,214,977	(2,454,805)	(1,501,220)	2,258,952	64%
74000 RB West Service Center							
Salaries & Benefits	3,680,871	(440,000)	3,240,871	(1,689,692)	(1,043,937)	507,242	84%
Operating Expenditures	2,160,000	194,630	2,354,630	(494,189)	(401,782)	1,458,659	38%
Capital	600,000	5,370	605,370	(550,347)	(5,370)	49,653	92%
	6,440,871	(240,000)	6,200,871	(2,734,228)	(1,451,089)	2,015,554	67%
75000 Engineer's Office							
Salaries & Benefits	2,267,503	-	2,267,503	(1,102,138)	(680,446)	484,919	79%
Operating Expenditures	1,158,500	89,291	1,247,791	(58,900)	(212,749)	976,142	22%
Capital	-	410,709	410,709	(131,650)	(279,059)	-	100%
Transfers	1,733,100	-	1,733,100	-	-	1,733,100	0%
	5,159,103	500,000	5,659,103	(1,292,688)	(1,172,254)	3,194,160	44%
Total Fund: 20000	30,492,207	(25,000)	30,467,207	(11,393,404)	(7,360,508)	11,713,295	62%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	340,000	340,000	-	(15,066)	324,934	4%
Operating Expenditures	1,500,000	-	1,500,000	(480)	(12,720)	1,486,800	1%
	1,500,000	340,000	1,840,000	(480)	(27,786)	1,811,734	2%
72000 RB Central Service Center							
Salaries & Benefits	-	340,000	340,000	-	(4,434)	335,566	1%
Operating Expenditures	1,500,000	-	1,500,000	(148,370)	-	1,351,630	10%
	1,500,000	340,000	1,840,000	(148,370)	(4,434)	1,687,196	8%



Budget to Actuals for Year 2024

10/1/2023 thru 1/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
73000 RB North Service Center							
Salaries & Benefits	-	80,000	80,000	-	(1,757)	78,243	2%
Operating Expenditures	1,500,000	-	1,500,000	-	-	1,500,000	0%
	1,500,000	80,000	1,580,000	-	(1,757)	1,578,243	0%
74000 RB West Service Center							
Salaries & Benefits	-	440,000	440,000	-	(159,925)	280,075	36%
Operating Expenditures	1,500,000	-	1,500,000	(154,896)	(732,358)	612,746	59%
	1,500,000	440,000	1,940,000	(154,896)	(892,282)	892,821	54%
75000 Engineer's Office							
Operating Expenditures	1,250,000	(515,260)	734,740	118,936	(118,936)	734,740	0%
Capital	7,225,000	(659,740)	6,565,260	728,593	(847,203)	6,446,650	2%
	8,475,000	(1,175,000)	7,300,000	847,529	(966,139)	7,181,390	2%
Total Fund: 20500	14,475,000	25,000	14,500,000	543,783	(1,892,399)	13,151,384	9%
Fund: 39800-Law Library							
19900 Law Library							
Salaries & Benefits	84,218	-	84,218	(38,751)	(29,070)	16,397	81%
Operating Expenditures	393,800	-	393,800	(140,784)	(94,335)	158,681	60%
Capital	20,000	-	20,000	-	-	20,000	0%
	498,018	-	498,018	(179,535)	(123,405)	195,078	61%
22000 Information Systems							
Operating Expenditures	107,200	-	107,200	(4,489)	(11,951)	90,760	15%
	107,200	-	107,200	(4,489)	(11,951)	90,760	15%
Total Fund: 39800	605,218	-	605,218	(184,024)	(135,356)	285,838	53%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	17,000	-	17,000	-	-	17,000	0%
	17,000	-	17,000	-	-	17,000	0%
49900 Mosquito Control							
Salaries & Benefits	1,375,031	-	1,375,031	(613,414)	(451,168)	310,449	77%
Operating Expenditures	1,447,200	-	1,447,200	(79,293)	(298,129)	1,069,778	26%
Capital	53,000	-	53,000	-	(37,313)	15,687	70%
	2,875,231	-	2,875,231	(692,707)	(786,609)	1,395,914	51%
Total Fund: 39900	2,892,231	-	2,892,231	(692,707)	(786,609)	1,412,914	51%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	22,900	-	22,900	-	-	22,900	0%
	22,900	-	22,900	-	-	22,900	0%
90000 Airport							
Salaries & Benefits	1,194,819	-	1,194,819	(548,565)	(420,098)	226,156	81%
Operating Expenditures	2,368,000	-	2,368,000	(190,601)	(831,487)	1,345,912	43%
Capital	1,612,715	-	1,612,715	-	(28,645)	1,584,070	2%
Transfers	278,500	-	278,500	-	-	278,500	0%
	5,454,034	-	5,454,034	(739,167)	(1,280,230)	3,434,638	37%
Total Fund: 60500	5,476,934	-	5,476,934	(739,167)	(1,280,230)	3,457,538	37%
Report Total	223,167,172	-	223,167,172	(69,922,202)	(68,148,044)	85,096,927	62%



Balance Sheet for Year 2024

as of 12/31/2023

Note: Fund Balance is only adjusted at end of year; fund balance is as of 9/30/2023

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	(12,473,283)	(1,290,522)	88,997	401,663	(2,196,213)
Cash on Hand	35,110	100	200		100
Investments	187,330,523	23,796,523	125,849	412,833	
Accounts Receivable	96,069,532	39,824,060	244	1,891,820	229,465
Inventory	23,372	606,731		570,818	116,601
Due To-From	(92,306)	(786,362)			
Prepaid	3,658,666	(11,190)	(16)	(647)	(892)
Amt Provided/Gen LT Debt					2,435,416
Non-current Assets	28,014,000				
AR-BC Toll Road Authority	6,720,487				
Capital Assets					13,549,806
	309,286,101	62,139,340	215,274	3,276,487	14,134,283
Liabilities					
Accounts Payable - Other	(623,498)	(271,133)	(967)	(37,374)	(69,428)
AP-State of Texas Court Costs	(445,114)				
AP-State of Texas Other Liab	(41,957)	(671)	(35)	(2)	(21)
AP-Governmental Entities	(1,039)				
AP-Payroll Liabilities	(6,095,845)	(802,367)	(4,669)	(72,354)	(65,242)
AP Due to Others	(1,156,271)				
Tax Office Liabilities	(121,776,919)				
Due to Agency Groups	(99,957,644)	(44,228,138)		(1,889,728)	(60,367)
Non Current Liabilities					(832,767)
	(230,098,288)	(45,302,309)	(5,671)	(1,999,458)	(1,027,824)
Fund Equity					
Fund Balance	(4,677,592)	(16,757,027)	(177,373)	(1,648,037)	(11,031,079)
Unassigned Fund Balance	(95,585,896)				
	(100,263,488)	(16,757,027)	(177,373)	(1,648,037)	(11,031,079)

Note: The total receivable from Brazoria County Toll Road Authority is \$16,738,741.43. The current presentation of this report only includes the General Fund and Road & Bridge portions.



Statement of Changes in Fund Balance

as of 1/31/2024

Fund	12/31/2023	Month Ending Jan 31, 2024			01/31/2024
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	77,945,348	66,953,217	(15,119,033)	(6,162)	129,773,371
Fund 10100-General Fund - Construction	228,211	-	-	-	228,211
Fund 10200-Juv Prob Fees	35,360	429	(15,418)	-	20,372
Fund 10300-Unclaimed Juvenile Restitution	11,561	8	-	-	11,569
Fund 10350-Sheriff Special Response Team	17,893	26	-	-	17,918
Fund 10400-Env Health-Retail Food Permits	92,508	9,300	(18,221)	-	83,587
Fund 10500-District Clerk Contingency	785,002	2,081	-	-	787,083
Fund 10600-Fire Training Field	13,362	19	(60)	-	13,322
Fund 10700-Parks Special Events	23,932	133	(110)	-	23,956
Fund 10710-Parks SFA Special Projects	9,652	150	-	-	9,802
Fund 10850-CPS-Donations	24,985	1,446	(82)	-	26,349
Total General Fund Group	79,187,813	66,966,810	(15,152,923)	(6,162)	130,995,538
Fund 20000-Road and Bridge Non-Construct	18,145,304	23,645,808	(1,971,449)	-	39,819,662
Fund 20500-Road and Bridge Construction	(1,308,272)	-	(584,306)	-	(1,892,578)
Total Road and Bridge Funds	16,837,031	23,645,808	(2,555,755)	-	37,927,084
Fund 39800-Law Library	209,603	21,297	(25,989)	-	204,911
Fund 39900-Mosquito Control District	1,277,029	1,126,842	(107,953)	-	2,295,917
Total Special Revenue Funds	1,486,631	1,148,139	(133,942)	-	2,500,828
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,298,397	622,020	-	-	1,920,417
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	346,793	1,125,217	-	-	1,472,010
Fund 42100-2018 Cert of Oblig-I,S	535,288	370,765	-	-	906,053
Fund 42200-2021 CO-Courthouse Campus I,S	3,439,986	1,442,682	(1,000)	-	4,881,668
Fund 44000-Toll Road-SH288-I&S	(91,976,789)	3,218	(100,756)	232,500	(91,841,827)
Fund 45000-Road Bonds-Mobility-I,S	3,739,016	1,955,412	-	-	5,694,428
Total Debt Service Funds	(82,617,309)	5,519,314	(101,756)	232,500	(76,967,252)
Fund 60500-Airport Operating	11,021,792	366,078	(273,871)	-	11,114,000
Total Enterprise Funds	11,021,792	366,078	(273,871)	-	11,114,000
Report Total	25,915,958	97,646,149	(18,218,247)	226,338	105,570,198

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 09/30/2022 and may be found on the balance sheet report contained in this reporting package.



Transfers for Year 2024

as of 1/31/2024

Fund Group	Transfers In	Transfers Out
General Fund Group		
General Fund	-	1,121,794
Restricted Funds	115,000	-
Special Revenue Funds		
Federal Grants	3,146	-
State Grants	6,322	-
Local (grants & non-grants)	927,327	-
Law Library	70,000	-
Report Total	1,121,794	1,121,794



Debt Service Payment Schedules

Fiscal Year 2024

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
2024	66,850.00	980,000.00	47,250.00	1,094,100.00
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	140,850.00	3,075,000.00	74,000.00	3,289,850.00

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
2024	90,325.00	935,000.00	71,625.00	1,096,950.00
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	240,825.00	3,995,000.00	150,500.00	4,386,325.00



Debt Service Payment Schedules

Fiscal Year 2024

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
2024	162,700.00	335,000.00	154,325.00	652,025.00
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	1,375,050.00	7,205,000.00	1,212,350.00	9,792,400.00

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
2024	62,125.00	445,000.00	51,000.00	558,125.00
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	192,750.00	2,485,000.00	130,625.00	2,808,375.00



Debt Service Payment Schedules

Fiscal Year 2024

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
2024	184,250.00	910,000.00	161,500.00	1,255,750.00
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	772,375.00	7,370,000.00	588,125.00	8,730,500.00



Debt Service Payment Schedules

Fiscal Year 2024

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
2024	1,688,825.00	360,000.00	1,679,825.00	3,728,650.00
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	23,175,250.00	86,255,000.00	21,486,425.00	130,916,675.00



Debt Service Payment Schedules

Fiscal Year 2024

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
2024	354,350.00	1,315,000.00	321,475.00	1,990,825.00
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	1,853,150.00	14,565,000.00	1,498,800.00	17,916,950.00

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
2024	83,500.00	390,000.00	75,700.00	549,200.00
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	439,900.00	4,175,000.00	356,400.00	4,971,300.00