

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
July 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
July 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
237 E. LOCUST, SUITE 403
ANGLETON, TX 77515



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August 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 ten months ended **July 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, 237 E. Locust, Suite 403 Angleton, Texas 77515.

Respectfully submitted,

Kaysie Stewart

Kaysie Stewart, CPA
Brazoria County Auditor

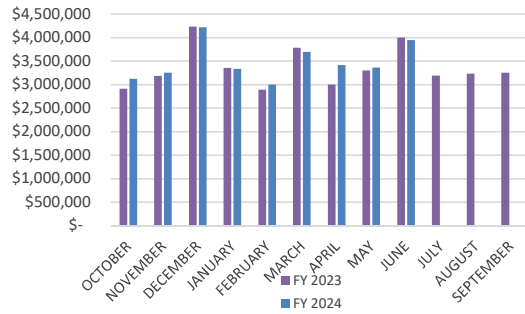
BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 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	\$ 3,336,617	\$ (22,184)	-0.66%
FEBRUARY	\$ 2,896,108	\$ 3,005,923	\$ 109,815	3.79%
MARCH	\$ 3,784,669	\$ 3,699,623	\$ (85,046)	-2.25%
APRIL	\$ 3,004,854	\$ 3,422,540	\$ 417,686	13.90%
MAY	\$ 3,304,495	\$ 3,365,688	\$ 61,193	1.85%
JUNE	\$ 4,007,709	\$ 3,946,694	\$ (61,015)	-1.52%
JULY	\$ 3,198,125			
AUGUST	\$ 3,237,062			
SEPTEMBER	\$ 3,255,439			
TOTAL	\$ 40,388,928	\$ 31,387,152	\$ 688,850	24.24%

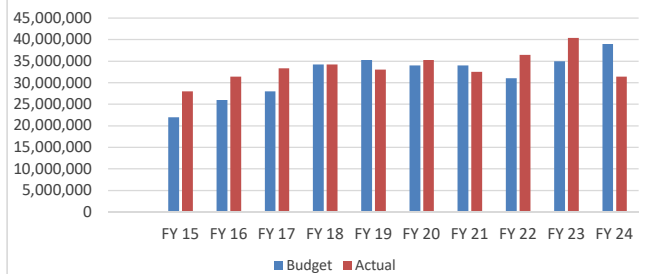
Sales Tax Collections by Month



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	3,336,617
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	3,005,923
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	3,699,623
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	3,422,540
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	3,365,688
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	3,946,694
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	31,387,152



Aggregate Revenue for Year 2024

10/01/2023 thru 07/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	106,707,687	-	106,707,687	103,515,892	(3,191,795)
Other Constitutional Tax	39,000,000	270,000	39,270,000	27,490,458	(11,779,542)
Penalty and Interest	600,000	-	600,000	595,177	(4,823)
Licenses and Permits	2,137,100	90,000	2,227,100	1,660,844	(566,256)
Grant Revenue	214,000	-	214,000	308,197	94,197
Shared Revenue	739,000	-	739,000	552,397	(186,603)
Fees of Office	7,466,100	30,000	7,496,100	6,291,308	(1,204,792)
Library Revenue Fees	66,500	-	66,500	59,241	(7,259)
Legislative Fees	935,910	140,000	1,075,910	834,025	(241,885)
Other Fees	1,763,200	-	1,763,200	666,346	(1,096,854)
Fines and Forfeitures	2,632,900	-	2,632,900	1,918,626	(714,274)
Investment Income	3,953,811	950,000	4,903,811	4,885,918	(17,893)
Sale of Assets	21,000	-	21,000	22,335	1,335
Contributions	-	17,000	17,000	3,470	(13,530)
Miscellaneous Revenue	2,620,600	125,100	2,745,700	2,277,675	(468,025)
Transfers	113,678	-	113,678	29,157	(84,521)
Total Fund: 10000	168,971,486	1,622,100	170,593,586	151,111,067	(19,482,519)
Fund: 10200-Juv Prob Fees					
Other Fees	30,000	-	30,000	5,243	(24,757)
Investment Income	500	-	500	2,034	1,534
Total Fund: 10200	30,500	-	30,500	7,277	(23,223)
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	1,600	1,400
Total Fund: 10350	200	-	200	1,600	1,400
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	110,000	3,000	113,000	97,870	(15,130)
Transfers	115,000	-	115,000	115,000	-
Total Fund: 10400	225,000	3,000	228,000	212,870	(15,130)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	410	410
Investment Income	15,000	-	15,000	57,685	42,685
Total Fund: 10500	15,000	-	15,000	58,096	43,096
Fund: 10600-Fire Training Field					
Investment Income	200	-	200	1,192	992
Total Fund: 10600	200	-	200	1,192	992
Fund: 10700-Parks Special Events					
Investment Income	1,000	-	1,000	2,936	1,936
Contributions	5,000	-	5,000	1,978	(3,022)
Total Fund: 10700	6,000	-	6,000	4,914	(1,086)



Aggregate Revenue for Year 2024

10/01/2023 thru 07/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10710-Parks SFA Special Projects					
Other Fees	1,800	-	1,800	1,144	(656)
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	1,800	-	1,800	1,145	(655)
Fund: 10850-CPS-Donations					
Investment Income	300	-	300	2,583	2,283
Contributions	3,000	-	3,000	10,056	7,056
Total Fund: 10850	3,300	-	3,300	12,639	9,339
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	41,449,704	-	41,449,704	40,212,748	(1,236,956)
Penalty and Interest	200,000	-	200,000	234,243	34,243
Grant Revenue	-	-	-	84,067	84,067
Shared Revenue	-	-	-	2,467,980	2,467,980
Fees of Office	-	-	-	27,990	27,990
Road and Bridge Fees	-	-	-	773,618	773,618
Other Fees	-	-	-	95	95
Investment Income	-	-	-	1,458,193	1,458,193
Sale of Assets	-	-	-	439,820	439,820
Contributions	-	2,145,044	2,145,044	2,145,044	-
Miscellaneous Revenue	-	-	-	588,352	588,352
Total Fund: 20000	41,649,704	2,145,044	43,794,748	48,432,151	4,637,403
Fund: 39800-Law Library					
Legislative Fees	190,000	-	190,000	174,449	(15,551)
Investment Income	10,000	1,700	11,700	29,283	17,583
Miscellaneous Revenue	12,000	-	12,000	10,580	(1,420)
Transfers	70,000	-	70,000	70,000	-
Total Fund: 39800	282,000	1,700	283,700	284,311	611
Fund: 39900-Mosquito Control District					
Tax Revenue	2,041,188	-	2,041,188	1,981,680	(59,508)
Penalty and Interest	12,500	-	12,500	12,215	(285)
Fees of Office	-	-	-	(1)	(1)
Investment Income	35,000	-	35,000	93,545	58,545
Sale of Assets	500	-	500	2,914	2,414
Total Fund: 39900	2,089,188	-	2,089,188	2,090,354	1,166
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,122,653	-	1,122,653	1,089,555	(33,098)
Penalty and Interest	1,000	-	1,000	6,595	5,595
Investment Income	-	-	-	79,053	79,053
Total Fund: 41000	1,123,653	-	1,123,653	1,175,203	51,550
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,041,188	-	2,041,188	1,981,918	(59,270)
Penalty and Interest	500	-	500	12,213	11,713
Investment Income	6,500	-	6,500	19,192	12,692
Total Fund: 42000	2,048,188	-	2,048,188	2,013,323	(34,865)



Aggregate Revenue for Year 2024

10/01/2023 thru 07/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	671,041	-	671,041	652,704	(18,337)
Penalty and Interest	500	-	500	4,604	4,104
Investment Income	12,000	-	12,000	47,486	35,486
Total Fund: 42100	683,541	-	683,541	704,795	21,254
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	2,610,169	-	2,610,169	2,532,636	(77,533)
Penalty and Interest	1,000	-	1,000	14,339	13,339
Investment Income	110,000	-	110,000	289,036	179,036
Total Fund: 42200	2,721,169	-	2,721,169	2,836,012	114,843
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	1,091	1,091
Penalty and Interest	-	-	-	751	751
Total Fund: 44000	-	-	-	1,842	1,842
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	3,533,806	-	3,533,806	3,430,198	(103,608)
Penalty and Interest	1,000	-	1,000	21,390	20,390
Investment Income	55,000	-	55,000	260,842	205,842
Total Fund: 45000	3,589,806	-	3,589,806	3,712,430	122,624
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	(3)	(3)
Miscellaneous Revenue	-	-	-	1	1
Enterprise Revenue	3,346,971	1,255,000	4,601,971	3,464,873	(1,137,098)
Total Fund: 60500	3,346,971	1,255,000	4,601,971	3,464,871	(1,137,100)
Report Total	226,787,706	5,026,844	231,814,550	216,126,101	(15,688,449)



Budget to Actuals for Year 2024

10/1/2023 thru 7/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	780,588	-	780,588	(92,826)	(640,581)	47,181	94%
Operating Expenditures	55,000	-	55,000	(2,927)	(27,123)	24,950	55%
	835,588	-	835,588	(95,753)	(667,704)	72,131	91%
10100 Comm. South Service Center							
Salaries & Benefits	462,230	-	462,230	(53,012)	(372,350)	36,868	92%
Operating Expenditures	9,525	-	9,525	(213)	(6,366)	2,946	69%
	471,755	-	471,755	(53,225)	(378,716)	39,814	92%
10200 Comm. Central Service Center							
Salaries & Benefits	462,922	6,000	468,922	(53,079)	(391,221)	24,622	95%
Operating Expenditures	11,300	-	11,300	-	(2,823)	8,477	25%
	474,222	6,000	480,222	(53,079)	(394,044)	33,099	93%
10300 Comm. North Service Center							
Salaries & Benefits	460,183	-	460,183	(52,476)	(363,309)	44,398	90%
Operating Expenditures	13,518	-	13,518	(239)	(7,469)	5,810	57%
	473,701	-	473,701	(52,715)	(370,777)	50,209	89%
10400 Comm. West Service Center							
Salaries & Benefits	487,479	6,500	493,979	(57,049)	(400,284)	36,647	93%
Operating Expenditures	26,800	-	26,800	(383)	(10,011)	16,407	39%
	514,279	6,500	520,779	(57,431)	(410,295)	53,053	90%
11000 Records Management & Comm							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12000 County Clerk							
Salaries & Benefits	3,032,335	-	3,032,335	(337,170)	(2,469,520)	225,645	93%
Operating Expenditures	69,200	-	69,200	(4,347)	(44,570)	20,282	71%
	3,101,535	-	3,101,535	(341,518)	(2,514,090)	245,928	92%
12030 County Clerk-Courthouse							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12040 County Clerk-East Annex							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12110 County Clerk-Manvel							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12120 County Clerk-Pearland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
13000 Veteran's Service							
Salaries & Benefits	264,925	-	264,925	(31,199)	(203,263)	30,464	89%
Operating Expenditures	9,925	-	9,925	(1,020)	(2,028)	6,877	31%
	274,850	-	274,850	(32,219)	(205,291)	37,341	86%
14000 Emergency Management							
Salaries & Benefits	453,593	5,800	459,393	(53,992)	(369,717)	35,683	92%
Operating Expenditures	55,600	-	55,600	(5,682)	(21,974)	27,944	50%
	509,193	5,800	514,993	(59,674)	(391,691)	63,627	88%
14900 Non-Departmental							
Operating Expenditures	7,150,856	(127,273)	7,023,583	(125,234)	(6,738,237)	160,112	98%
Capital	-	-	-	230,204	(231,204)	(1,000)	0%



Budget to Actuals for Year 2024

10/1/2023 thru 7/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Transfers	-	-	-	-	-	-	0%
	7,150,856	(127,273)	7,023,583	104,969	(6,969,441)	159,112	98%
15001 County Court at Law 1							
Salaries & Benefits	474,371	5,300	479,671	(59,000)	(400,673)	19,999	96%
Operating Expenditures	284,700	-	284,700	(1,435)	(199,866)	83,399	71%
	759,071	5,300	764,371	(60,435)	(600,539)	103,397	86%
15002 County Court at Law 2							
Salaries & Benefits	475,547	3,400	478,947	(58,869)	(400,083)	19,995	96%
Operating Expenditures	192,600	160,000	352,600	781	(270,292)	83,089	76%
	668,147	163,400	831,547	(58,088)	(670,375)	103,084	88%
15003 County Court at Law 3							
Salaries & Benefits	516,002	-	516,002	(65,064)	(417,092)	33,847	93%
Operating Expenditures	308,059	-	308,059	(1,926)	(213,558)	92,575	70%
	824,061	-	824,061	(66,989)	(630,651)	126,422	85%
15004 County Court at Law 4							
Salaries & Benefits	521,364	5,600	526,964	(65,064)	(440,286)	21,615	96%
Operating Expenditures	304,900	60,000	364,900	(2,258)	(266,626)	96,016	74%
	826,264	65,600	891,864	(67,322)	(706,912)	117,630	87%
15900 Probate Court Investigations							
Salaries & Benefits	190,578	3,000	193,578	(22,060)	(161,445)	10,072	95%
Operating Expenditures	4,612	-	4,612	(491)	(2,280)	1,841	60%
	195,190	3,000	198,190	(22,552)	(163,725)	11,913	94%
16000 District Courts							
Salaries & Benefits	784,609	83,000	867,609	(110,278)	(709,089)	48,242	94%
Operating Expenditures	217,805	-	217,805	(4,681)	(115,329)	97,794	55%
	1,002,414	83,000	1,085,414	(114,960)	(824,418)	146,037	87%
16023 District Court-23rd							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
16149 District Court-149th							
Salaries & Benefits	303,277	-	303,277	(35,843)	(246,393)	21,041	93%
Operating Expenditures	654,500	-	654,500	-	(570,408)	84,092	87%
	957,777	-	957,777	(35,843)	(816,801)	105,133	89%
16239 District Court-239th							
Salaries & Benefits	306,656	-	306,656	(35,843)	(248,171)	22,642	93%
Operating Expenditures	565,000	300,000	865,000	-	(678,197)	186,804	78%
	871,656	300,000	1,171,656	(35,843)	(926,367)	209,446	82%
16300 District Court-300th							
Salaries & Benefits	305,701	5,000	310,701	(35,843)	(259,350)	15,507	95%
Operating Expenditures	610,000	50,000	660,000	-	(514,406)	145,594	78%
Transfers	450,000	-	450,000	-	(197,809)	252,191	44%
	1,365,701	55,000	1,420,701	(35,843)	(971,566)	413,292	71%
16412 District Court-412th							
Salaries & Benefits	304,748	4,300	309,048	(35,843)	(257,984)	15,221	95%
Operating Expenditures	560,000	930,000	1,490,000	-	(1,070,391)	419,609	72%
	864,748	934,300	1,799,048	(35,843)	(1,328,375)	434,830	76%
16461 District Court-461st							
Salaries & Benefits	302,322	-	302,322	(35,843)	(243,765)	22,713	92%
Operating Expenditures	365,000	-	365,000	-	(319,317)	45,683	87%
	667,322	-	667,322	(35,843)	(563,082)	68,396	90%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
17000 District Clerk							
Salaries & Benefits	3,209,266	-	3,209,266	(351,827)	(2,504,089)	353,350	89%
Operating Expenditures	77,200	-	77,200	(13,253)	(28,671)	35,276	54%
	3,286,466	-	3,286,466	(365,079)	(2,532,760)	388,626	88%
18000 Justice of the Peace							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
18110 Justice of the Peace 1,1							
Salaries & Benefits	582,481	9,300	591,781	(63,953)	(494,238)	33,590	94%
Operating Expenditures	20,683	-	20,683	(710)	(9,799)	10,174	51%
	603,164	9,300	612,464	(64,662)	(504,038)	43,764	93%
18120 Justice of the Peace 1,2							
Salaries & Benefits	596,113	-	596,113	(68,016)	(490,740)	37,357	94%
Operating Expenditures	26,600	65,700	92,300	(9,826)	(66,057)	16,417	82%
	622,713	65,700	688,413	(77,842)	(556,797)	53,774	92%
18210 Justice of the Peace 2,1							
Salaries & Benefits	578,538	-	578,538	(63,498)	(469,931)	45,109	92%
Operating Expenditures	14,820	-	14,820	(362)	(9,578)	4,880	67%
	593,358	-	593,358	(63,860)	(479,509)	49,989	92%
18220 Justice of the Peace 2,2							
Salaries & Benefits	586,771	5,800	592,571	(64,938)	(493,778)	33,855	94%
Operating Expenditures	22,700	-	22,700	(2,246)	(3,421)	17,033	25%
	609,471	5,800	615,271	(67,184)	(497,198)	50,888	92%
18310 Justice of the Peace 3,1							
Salaries & Benefits	525,690	7,300	532,990	(57,259)	(435,308)	40,424	92%
Operating Expenditures	17,900	-	17,900	(3,177)	(5,935)	8,788	51%
	543,590	7,300	550,890	(60,436)	(441,242)	49,212	91%
18320 Justice of the Peace 3,2							
Salaries & Benefits	504,944	-	504,944	(54,498)	(410,722)	39,724	92%
Operating Expenditures	17,900	-	17,900	(3,104)	(4,358)	10,438	42%
	522,844	-	522,844	(57,602)	(415,080)	50,162	90%
18410 Justice of the Peace 4,1							
Salaries & Benefits	580,193	9,600	589,793	(63,616)	(492,929)	33,247	94%
Operating Expenditures	17,550	-	17,550	(1,384)	(10,409)	5,757	67%
	597,743	9,600	607,343	(65,001)	(503,338)	39,004	94%
18420 Justice of the Peace 4,2							
Salaries & Benefits	667,810	7,000	674,810	(73,202)	(563,005)	38,603	94%
Operating Expenditures	49,400	-	49,400	(17,440)	(20,256)	11,703	76%
	717,210	7,000	724,210	(90,642)	(583,262)	50,306	93%
19000 Judicial Miscellaneous							
Salaries & Benefits	565,924	-	565,924	(25,193)	(231,954)	308,777	45%
Operating Expenditures	2,157,911	-	2,157,911	(199,601)	(1,512,966)	445,344	79%
Transfers	50,000	-	50,000	-	(239,999)	(189,999)	480%
	2,773,835	-	2,773,835	(224,794)	(1,984,919)	564,122	80%
19001 Drug Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
19002 DWI Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



Budget to Actuals for Year 2024

10/1/2023 thru 7/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
19003 Mental Health Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
19004 Veterans Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
19100 Indigent Defense							
Salaries & Benefits	242,395	4,800	247,195	(27,084)	(206,640)	13,470	95%
Operating Expenditures	6,171	-	6,171	(940)	(4,464)	768	88%
	248,566	4,800	253,366	(28,024)	(211,104)	14,238	94%
19200 Bail Bond Board							
Salaries & Benefits	147,108	-	147,108	(15,729)	(113,642)	17,738	88%
Operating Expenditures	5,500	-	5,500	(874)	(1,644)	2,982	46%
	152,608	-	152,608	(16,602)	(115,286)	20,720	86%
19300 District Attorney							
Salaries & Benefits	9,821,301	192,000	10,013,301	(1,167,310)	(8,278,495)	567,496	94%
Operating Expenditures	192,150	(1,661)	190,489	(16,213)	(146,519)	27,757	85%
Capital	213,000	-	213,000	(60,169)	(55,011)	97,820	54%
Transfers	364,000	-	364,000	-	(200,255)	163,745	55%
	10,590,451	190,339	10,780,790	(1,243,692)	(8,680,280)	856,818	92%
19400 Child Support							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
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	16,000	2,123,685	(253,199)	(1,777,932)	92,554	96%
Operating Expenditures	19,600	-	19,600	(4,075)	(5,866)	9,659	51%
	2,127,285	16,000	2,143,285	(257,274)	(1,783,798)	102,213	95%
20200 Purchasing							
Salaries & Benefits	807,253	3,000	810,253	(95,356)	(678,605)	36,292	96%
Operating Expenditures	40,250	-	40,250	(11,712)	(15,543)	12,995	68%
	847,503	3,000	850,503	(107,068)	(694,148)	49,287	94%
20300 County Treasurer							
Salaries & Benefits	397,431	4,500	401,931	(46,706)	(339,089)	16,136	96%
Operating Expenditures	230,650	-	230,650	(11,810)	(115,541)	103,299	55%
	628,081	4,500	632,581	(58,516)	(454,630)	119,435	81%
20400 Human Resources							
Salaries & Benefits	1,067,573	-	1,067,573	(124,269)	(801,636)	141,668	87%
Operating Expenditures	175,050	-	175,050	(53,710)	(53,238)	68,102	61%
	1,242,623	-	1,242,623	(177,979)	(854,874)	209,770	83%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,214,995	-	4,214,995	(482,310)	(3,399,354)	333,332	92%
Operating Expenditures	188,100	-	188,100	(56,607)	(104,405)	27,087	86%
	4,403,095	-	4,403,095	(538,917)	(3,503,759)	360,419	92%
21010 Tax-Alvin							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
21050 Tax-W Annex							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21100 Tax-Lake Jackson							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21110 Tax-Manvel							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21120 Tax-Pearland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21130 Tax-Pearland East							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21150 Tax-Sweeny							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21160 Tax-W Columbia							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
22000 Information Systems							
Salaries & Benefits	3,768,304	-	3,768,304	(457,613)	(3,111,685)	199,006	95%
Operating Expenditures	7,472,716	285,110	7,757,826	(588,725)	(6,290,134)	878,968	89%
Capital	489,200	43,795	532,995	(175,886)	(261,883)	95,227	82%
	11,730,220	328,905	12,059,125	(1,222,224)	(9,663,701)	1,173,200	90%
23000 Appraisal District Assessment							
Operating Expenditures	937,150	-	937,150	-	(967,765)	(30,615)	103%
	937,150	-	937,150	-	(967,765)	(30,615)	103%
24000 Elections							
Salaries & Benefits	835,845	-	835,845	-	(831,269)	4,576	99%
Operating Expenditures	435,850	-	435,850	(34,155)	(308,385)	93,309	79%
	1,271,695	-	1,271,695	(34,155)	(1,139,654)	97,886	92%
25000 Facilities Management							
Salaries & Benefits	2,396,839	-	2,396,839	(270,584)	(1,943,244)	183,011	92%
Operating Expenditures	2,279,900	57,493	2,337,393	(303,183)	(1,848,207)	186,004	92%
Capital	577,500	-	577,500	(137,962)	(245,006)	194,532	66%
	5,254,239	57,493	5,311,732	(711,729)	(4,036,456)	563,547	89%
26000 Property Insurance							
Operating Expenditures	2,600,000	-	2,600,000	-	(2,556,660)	43,340	98%
	2,600,000	-	2,600,000	-	(2,556,660)	43,340	98%
30000 County Sheriff							
Salaries & Benefits	22,368,189	-	22,368,189	(2,904,734)	(18,560,567)	902,888	96%
Operating Expenditures	3,130,000	-	3,130,000	(230,195)	(2,416,657)	483,148	85%
Capital	1,865,076	14,338	1,879,414	49,386	(1,058,072)	870,728	54%
Transfers	-	-	-	-	(36,820)	(36,820)	0%
	27,363,265	14,338	27,377,603	(3,085,543)	(22,072,116)	2,219,944	92%
30100 Animal Control							
Salaries & Benefits	574,787	52,500	627,287	(39,197)	(521,683)	66,406	89%
Operating Expenditures	55,000	-	55,000	(17,567)	(23,160)	14,273	74%



Budget to Actuals for Year 2024

10/1/2023 thru 7/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Capital	-	-	-	-	-	-	0%
31000 Tx Dept of Public Safety (DPS)	629,787	52,500	682,287	(56,765)	(544,843)	80,679	88%
Salaries & Benefits	260,433	-	260,433	(31,433)	(158,436)	70,564	73%
Operating Expenditures	3,900	-	3,900	-	-	3,900	0%
	264,333	-	264,333	(31,433)	(158,436)	74,464	72%
32100 Constable-Precinct 1							
Salaries & Benefits	999,354	205,000	1,204,354	(123,649)	(965,173)	115,531	90%
Operating Expenditures	215,850	(11,632)	204,218	(89,441)	(65,046)	49,731	76%
Capital	103,150	-	103,150	-	(99,090)	4,060	96%
	1,318,354	193,368	1,511,722	(213,090)	(1,129,309)	169,323	89%
32200 Constable-Precinct 2							
Salaries & Benefits	1,003,257	83,000	1,086,257	(114,616)	(881,480)	90,161	92%
Operating Expenditures	151,700	(7,210)	144,490	(47,330)	(86,988)	10,172	93%
Capital	107,000	-	107,000	(47,135)	(59,139)	726	99%
	1,261,957	75,790	1,337,747	(209,080)	(1,027,607)	101,060	92%
32300 Constable-Precinct 3							
Salaries & Benefits	1,085,826	23,000	1,108,826	(123,811)	(947,739)	37,276	97%
Operating Expenditures	268,335	(23,740)	244,595	(29,810)	(140,105)	74,680	69%
Capital	163,000	-	163,000	(77,623)	(48,503)	36,874	77%
	1,517,161	(740)	1,516,421	(231,244)	(1,136,347)	148,830	90%
32400 Constable-Precinct 4							
Salaries & Benefits	1,686,341	52,826	1,739,167	(236,169)	(1,435,144)	67,854	96%
Operating Expenditures	123,950	7,289	131,239	(10,700)	(109,746)	10,793	92%
Capital	100,000	62,065	162,065	(50,195)	(111,624)	246	100%
	1,910,291	122,180	2,032,471	(297,064)	(1,656,514)	78,893	96%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	123,471	-	123,471	-	(47,616)	75,856	39%
Operating Expenditures	64,550	-	64,550	(3,849)	(23,075)	37,626	42%
	188,021	-	188,021	(3,849)	(70,691)	113,482	40%
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	6,200	63,531	(6,650)	(51,103)	5,778	91%
Operating Expenditures	566,000	-	566,000	-	(546,799)	19,201	97%
	623,331	6,200	629,531	(6,650)	(597,902)	24,979	96%
34200 Fire Marshal							
Salaries & Benefits	-	-	-	34,675	-	34,675	0%
Transfers	610,000	-	610,000	-	(610,000)	-	100%
	610,000	-	610,000	34,675	(610,000)	34,675	94%
35000 Detention Center							
Salaries & Benefits	14,793,863	-	14,793,863	(1,959,776)	(13,919,106)	(1,085,019)	107%
Operating Expenditures	8,745,400	-	8,745,400	(348,722)	(7,692,389)	704,289	92%
Capital	100,000	-	100,000	118,966	(214,364)	4,601	95%
	23,639,263	-	23,639,263	(2,189,532)	(21,825,860)	(376,128)	102%
36000 Juvenile Probation							
Salaries & Benefits	8,385,435	-	8,385,435	(1,058,738)	(6,619,786)	706,911	92%
Operating Expenditures	1,548,897	-	1,548,897	(306,006)	(856,919)	385,971	75%
Capital	18,000	-	18,000	4,909	(21,609)	1,300	93%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Transfers	450,000	-	450,000	-	-	450,000	0%
	10,402,332	-	10,402,332	(1,359,835)	(7,498,315)	1,544,183	85%
40000 Adult Probation							
Operating Expenditures	731,326	-	731,326	(10,242)	(163,996)	557,087	24%
Transfers	92,000	-	92,000	-	(92,000)	-	100%
	823,326	-	823,326	(10,242)	(255,996)	557,087	32%
45000 Health							
Salaries & Benefits	1,348,464	(30,000)	1,318,464	(72,629)	(846,627)	399,208	70%
Operating Expenditures	98,725	30,000	128,725	(5,684)	(72,830)	50,211	61%
Transfers	10,000	-	10,000	-	2,979	12,979	(30%)
	1,457,189	-	1,457,189	(78,313)	(916,478)	462,398	68%
45050 CRI-HAZ							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
45100 WIC							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
45200 Indigent Health Care							
Salaries & Benefits	195,351	-	195,351	(21,172)	(135,944)	38,235	80%
Operating Expenditures	2,442,145	(789,900)	1,652,245	(26,219)	(711,184)	914,842	45%
	2,637,496	(789,900)	1,847,596	(47,391)	(847,128)	953,077	48%
45300 Water Lab							
Salaries & Benefits	228,203	1,200	229,403	(25,634)	(193,186)	10,583	95%
Operating Expenditures	54,450	-	54,450	(1,680)	(31,093)	21,676	60%
	282,653	1,200	283,853	(27,315)	(224,279)	32,259	89%
46000 Children Protective Services							
Operating Expenditures	96,948	-	96,948	(45,560)	(18,849)	32,539	66%
Transfers	20,000	-	20,000	-	(20,202)	(202)	101%
	116,948	-	116,948	(45,560)	(39,051)	32,337	72%
47000 Environmental Health							
Salaries & Benefits	1,360,130	-	1,360,130	(140,980)	(1,128,638)	90,511	93%
Operating Expenditures	87,385	-	87,385	(7,305)	(25,100)	54,980	37%
Transfers	115,000	-	115,000	-	(118,327)	(3,327)	103%
	1,562,515	-	1,562,515	(148,285)	(1,272,066)	142,164	91%
49000 County Welfare							
Salaries & Benefits	57,626	18,800	76,426	(6,599)	(62,803)	7,024	91%
Operating Expenditures	13,400	-	13,400	(566)	(1,969)	10,866	19%
	71,026	18,800	89,826	(7,164)	(64,772)	17,890	80%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	(332,800)	(64,000)	124%
	268,800	-	268,800	-	(332,800)	(64,000)	124%
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%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
55000 Library Administration							
Salaries & Benefits	6,751,740	-	6,751,740	(793,200)	(5,609,804)	348,736	95%
Operating Expenditures	1,637,020	-	1,637,020	(300,271)	(1,296,429)	40,320	98%
	8,388,760	-	8,388,760	(1,093,471)	(6,906,233)	389,056	95%
55010 Library - Alvin							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55020 Library - Angleton							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55050 Library - Angleton W Annex							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55060 Library - Brazoria							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55070 Library - Clute							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55080 Library - Danbury							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55090 Library - Freeport							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55100 Library - Lake Jackson							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55110 Library - Manvel							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55120 Library - Pearland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55140 Library - Pearland West							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55150 Library -Sweeny							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55160 Library - West Columbia							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56000 Parks							
Salaries & Benefits	3,862,293	-	3,862,293	(448,854)	(3,054,502)	358,936	91%
Operating Expenditures	1,108,200	-	1,108,200	(296,088)	(686,100)	126,012	89%
Capital	765,450	-	765,450	28,107	(548,654)	244,903	68%
Transfers	-	-	-	-	(3,353)	(3,353)	0%
	5,735,943	-	5,735,943	(716,836)	(4,292,609)	726,498	87%



Budget to Actuals for Year 2024

10/1/2023 thru 7/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
56020 Parks-SFA Munson Historical							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56030 Parks-Hanson							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56040 Parks-Boat Ramps							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56050 Parks-Inland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56060 Parks-Beaches							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56170 Parks-Camp Mohawk							
Operating Expenditures	6,000	-	6,000	-	-	6,000	0%
Capital	-	-	-	79,953	(79,953)	-	0%
	6,000	-	6,000	79,953	(79,953)	6,000	0%
56180 Parks-Quintana							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56190 Parks-San Luis Pass							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
57000 Fairgrounds							
Salaries & Benefits	107,789	-	107,789	(10,008)	(72,965)	24,816	77%
Operating Expenditures	251,000	-	251,000	(24,142)	(155,133)	71,725	71%
	358,789	-	358,789	(34,150)	(228,098)	96,541	73%
58000 Museum							
Salaries & Benefits	622,396	-	622,396	(75,744)	(427,517)	119,135	81%
Operating Expenditures	24,550	-	24,550	(2,630)	(8,830)	13,090	47%
Capital	-	-	-	44,233	(44,233)	-	0%
	646,946	-	646,946	(34,141)	(480,580)	132,225	80%
60000 Agriculture Extension							
Salaries & Benefits	527,617	-	527,617	(60,917)	(416,462)	50,237	90%
Operating Expenditures	56,055	-	56,055	(4,330)	(38,783)	12,943	77%
	583,672	-	583,672	(65,247)	(455,245)	63,179	89%
65000 Flood Plain Administrator							
Salaries & Benefits	312,099	-	312,099	(34,969)	(255,928)	21,202	93%
Operating Expenditures	10,992	-	10,992	530	(7,463)	4,059	63%
	323,091	-	323,091	(34,440)	(263,391)	25,261	92%
Total Fund: 10000	168,971,486	1,904,100	170,875,586	(16,655,501)	(138,919,734)	15,300,351	91%
Fund: 10100-General Fund - Construction							
56000 Parks							
Operating Expenditures	-	-	-	2,259	(2,259)	-	0%
	-	-	-	2,259	(2,259)	-	0%
Total Fund: 10100	-	-	-	2,259	(2,259)	-	0%
Fund: 10200-Juv Prob Fees							



Budget to Actuals for Year 2024

10/1/2023 thru 7/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
36000 Juvenile Probation							
Operating Expenditures	16,200	-	16,200	(3,268)	(10,403)	2,528	84%
Capital	-	-	-	14,685	(14,685)	-	0%
	16,200	-	16,200	11,417	(25,088)	2,528	84%
Total Fund: 10200	16,200	-	16,200	11,417	(25,088)	2,528	84%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	(6,923)	(1,221)	1,856	81%
	10,000	-	10,000	(6,923)	(1,221)	1,856	81%
Total Fund: 10350	10,000	-	10,000	(6,923)	(1,221)	1,856	81%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	209,496	3,000	212,496	(20,990)	(176,417)	15,089	93%
	209,496	3,000	212,496	(20,990)	(176,417)	15,089	93%
Total Fund: 10400	209,496	3,000	212,496	(20,990)	(176,417)	15,089	93%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	(536)	1,464	27%
	2,000	-	2,000	-	(536)	1,464	27%
Total Fund: 10600	2,000	-	2,000	-	(536)	1,464	27%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	-	20,000	20,000	(289)	(1,941)	17,771	11%
Capital	-	-	-	127,707	(127,707)	-	0%
	-	20,000	20,000	127,419	(129,648)	17,771	11%
Total Fund: 10700	-	20,000	20,000	127,419	(129,648)	17,771	11%
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%
Fund: 10850-CPS-Donations							
46000 Children Protective Services							
Operating Expenditures	14,300	-	14,300	(954)	(4,996)	8,350	42%
	14,300	-	14,300	(954)	(4,996)	8,350	42%
Total Fund: 10850	14,300	-	14,300	(954)	(4,996)	8,350	42%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	61,500	(16,000)	45,500	(2,571)	(16,613)	26,316	42%
Capital	-	16,000	16,000	-	(12,962)	3,038	81%
	61,500	-	61,500	(2,571)	(29,576)	29,353	52%
70000 Road and Bridge							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%

Budget to Actuals for Year 2024

10/1/2023 thru 7/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
71000 RB South Service Center							
Salaries & Benefits	3,594,194	(340,000)	3,254,194	(433,720)	(2,677,046)	143,427	96%
Operating Expenditures	2,160,000	196,962	2,356,962	(486,371)	(1,488,789)	381,802	84%
Capital	600,000	14,867	614,868	(33,535)	(585,268)	(3,935)	101%
	6,354,194	(128,170)	6,226,024	(953,625)	(4,751,104)	521,295	92%
72000 RB Central Service Center							
Salaries & Benefits	3,546,563	(340,000)	3,206,563	(438,836)	(2,386,267)	381,460	88%
Operating Expenditures	2,160,000	(286,304)	1,873,696	(337,418)	(1,125,992)	410,286	78%
Capital	600,000	12,112	612,112	(394,998)	(217,114)	-	100%
	6,306,563	(614,192)	5,692,371	(1,171,252)	(3,729,373)	791,746	86%
73000 RB North Service Center							
Salaries & Benefits	3,409,977	(80,000)	3,329,977	(440,671)	(2,449,919)	439,387	87%
Operating Expenditures	2,178,000	119,314	2,297,314	(501,295)	(1,337,347)	458,672	80%
Capital	582,000	7,510	589,510	(225,228)	(361,391)	2,891	100%
	6,169,977	46,824	6,216,801	(1,167,193)	(4,148,657)	900,950	86%
74000 RB West Service Center							
Salaries & Benefits	3,680,871	(440,000)	3,240,871	(452,699)	(2,536,237)	251,935	92%
Operating Expenditures	2,160,000	143,318	2,303,318	(469,150)	(1,411,925)	422,242	82%
Capital	600,000	2,163,397	2,763,397	(563,330)	(2,150,414)	49,653	98%
	6,440,871	1,866,715	8,307,586	(1,485,179)	(6,098,576)	723,830	91%
75000 Engineer's Office							
Salaries & Benefits	2,267,503	-	2,267,503	(290,811)	(1,682,963)	293,729	87%
Operating Expenditures	1,158,500	1,275,681	2,434,181	(105,709)	(1,845,869)	482,603	80%
Capital	-	277,483	277,483	(55,150)	(194,274)	28,059	90%
Transfers	1,733,100	-	1,733,100	-	(49,866)	1,683,234	3%
	5,159,103	1,553,164	6,712,266	(451,670)	(3,772,972)	2,487,624	63%
Total Fund: 20000	30,492,207	2,724,340	33,216,547	(5,231,491)	(22,530,258)	5,454,798	84%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	340,000	340,000	-	(166,240)	173,760	49%
Operating Expenditures	1,500,000	-	1,500,000	(491,940)	(597,963)	410,097	73%
	1,500,000	340,000	1,840,000	(491,940)	(764,203)	583,857	68%
72000 RB Central Service Center							
Salaries & Benefits	-	340,000	340,000	-	(250,304)	89,696	74%
Operating Expenditures	1,500,000	425,704	1,925,704	(83,302)	(1,293,726)	548,676	72%
	1,500,000	765,704	2,265,704	(83,302)	(1,544,030)	638,372	72%
73000 RB North Service Center							
Salaries & Benefits	-	80,000	80,000	-	(30,614)	49,386	38%
Operating Expenditures	1,500,000	-	1,500,000	(245,611)	(64,198)	1,190,191	21%
	1,500,000	80,000	1,580,000	(245,611)	(94,812)	1,239,577	22%
74000 RB West Service Center							
Salaries & Benefits	-	440,000	440,000	-	(311,732)	128,268	71%
Operating Expenditures	1,500,000	70,000	1,570,000	(86,788)	(1,459,693)	23,519	99%
	1,500,000	510,000	2,010,000	(86,788)	(1,771,425)	151,786	92%
75000 Engineer's Office							
Operating Expenditures	1,250,000	(1,028,249)	221,751	165,991	(256,503)	131,239	41%
Capital	7,225,000	(1,246,751)	5,978,249	(2,597,491)	(2,610,105)	770,653	87%
	8,475,000	(2,275,000)	6,200,000	(2,431,500)	(2,866,608)	901,892	85%
Total Fund: 20500	14,475,000	(579,296)	13,895,704	(3,339,142)	(7,041,079)	3,515,483	75%

Fund: 39800-Law Library



Budget to Actuals for Year 2024

10/1/2023 thru 7/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
19900 Law Library							
Salaries & Benefits	84,218	1,700	85,918	(9,724)	(71,389)	4,804	94%
Operating Expenditures	393,800	-	393,800	(115,050)	(227,105)	51,645	87%
Capital	20,000	-	20,000	-	-	20,000	0%
	498,018	1,700	499,718	(124,774)	(298,495)	76,449	85%
22000 Information Systems							
Operating Expenditures	107,200	-	107,200	(75,486)	(91,126)	(59,411)	155%
	107,200	-	107,200	(75,486)	(91,126)	(59,411)	155%
Total Fund: 39800	605,218	1,700	606,918	(200,260)	(389,620)	17,038	97%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	17,000	-	17,000	-	(48)	16,952	0%
	17,000	-	17,000	-	(48)	16,952	0%
49900 Mosquito Control							
Salaries & Benefits	1,375,031	-	1,375,031	(167,861)	(1,048,085)	159,085	88%
Operating Expenditures	1,447,200	1,073,750	2,520,950	(64,816)	(1,442,239)	1,013,895	60%
Capital	53,000	-	53,000	-	(37,313)	15,687	70%
	2,875,231	1,073,750	3,948,981	(232,677)	(2,527,637)	1,188,667	70%
Total Fund: 39900	2,892,231	1,073,750	3,965,981	(232,677)	(2,527,685)	1,205,619	70%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	22,900	-	22,900	-	(9,058)	13,842	40%
	22,900	-	22,900	-	(9,058)	13,842	40%
90000 Airport							
Salaries & Benefits	1,194,819	55,000	1,249,819	(136,968)	(1,027,680)	85,171	93%
Operating Expenditures	2,368,000	1,100,000	3,468,000	(962,310)	(2,197,443)	308,247	91%
Capital	1,612,715	-	1,612,715	(9,485)	(34,299)	1,568,931	3%
Transfers	278,500	-	278,500	-	(4,135)	274,365	1%
	5,454,034	1,155,000	6,609,034	(1,108,763)	(3,263,557)	2,236,714	66%
Total Fund: 60500	5,476,934	1,155,000	6,631,934	(1,108,763)	(3,272,615)	2,250,556	66%
Report Total	223,167,072	6,302,594	229,469,666	(26,655,606)	(175,021,155)	27,792,904	88%



Balance Sheet for Year 2024

as of 7/31/2024

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	9,055,482	5,611,528	(43,669)	219,546	(2,122,431)
Cash on Hand	34,580	100	200		100
Investments	85,240,808	34,441,939	129,809	425,823	
Accounts Receivable	9,732,764	5,260,660	244	185,299	279,417
Inventory	23,372	606,731		588,136	116,601
Prepaid	3,374,593	10,079	(5)	(184)	4,739
Amt Provided/Gen LT Debt					2,440,158
Non-current Assets	26,014,589				
AR-BC Toll Road Authority	2,984,445				
Capital Assets					13,549,806
	136,460,633	45,931,037	86,579	1,418,620	14,268,389
Liabilities					
Accounts Payable - Other	(341,417)	(252,354)	(810)	(2,061)	(5,551)
AP-State of Texas Court Costs	(158,265)				
AP-State of Texas Other Liab	(44,640)	(671)	(35)	(2)	(21)
AP-Governmental Entities	(299)				
AP-Payroll Liabilities	(5,344,608)	(584,641)	(4,185)	(22,807)	(56,480)
AP Due to Others	(626,283)				
Tax Office Liabilities	(6,569,074)				
Due to Agency Groups	(10,766,927)	(9,570,043)		(183,207)	(60,987)
Non Current Liabilities					(918,989)
	(23,851,513)	(10,407,709)	(5,030)	(208,078)	(1,042,027)
Fund Equity					
Fund Balance	(4,681,300)	(16,661,270)	(177,373)	(1,648,037)	(10,997,769)
Unassigned Fund Balance	(95,611,256)				
	(100,292,556)	(16,661,270)	(177,373)	(1,648,037)	(10,997,769)

Note: The total receivable from Brazoria County Toll Road Authority is \$13,004,083.96. The current presentation of this report only includes the General Fund and Road & Bridge portions.



Statement of Changes in Fund Balance

as of 7/31/2024

Fund	06/30/2024	Month Ending Jul 31, 2024			07/31/2024
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	118,808,232	7,883,014	(15,296,251)	(11,078)	111,383,917
Fund 10100-General Fund - Construction	225,953	-	-	-	225,953
Fund 10200-Juv Prob Fees	18,372	215	(816)	-	17,771
Fund 10300-Unclaimed Juvenile Restitution	11,569	-	-	-	11,569
Fund 10350-Sheriff Special Response Team	18,536	174	-	-	18,709
Fund 10400-Env Health-Retail Food Permits	48,320	7,000	(18,661)	-	36,658
Fund 10500-District Clerk Contingency	823,521	6,289	-	-	829,810
Fund 10600-Fire Training Field	13,874	129	(60)	-	13,944
Fund 10700-Parks Special Events	25,518	209	-	-	25,726
Fund 10710-Parks SFA Special Projects	10,647	19	-	-	10,666
Fund 10850-CPS-Donations	32,305	2,243	(150)	-	34,398
Total General Fund Group	120,036,844	7,899,292	(15,315,938)	(11,078)	112,609,121
Fund 20000-Road and Bridge Non-Construct	42,467,484	2,163,706	(2,066,603)	-	42,564,588
Fund 20500-Road and Bridge Construction	(6,726,716)	(1)	(314,543)	-	(7,041,260)
Total Road and Bridge Funds	35,740,768	2,163,706	(2,381,146)	-	35,523,328
Fund 39800-Law Library	160,619	20,199	(99,269)	-	81,548
Fund 39900-Mosquito Control District	1,381,734	66,192	(237,384)	-	1,210,542
Total Special Revenue Funds	1,542,353	86,390	(336,653)	-	1,292,090
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,201,866	42,770	(47,250)	-	1,197,386
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	329,582	62,932	(321,475)	-	71,039
Fund 42100-2018 Cert of Oblig-I,S	611,047	25,100	(154,325)	-	481,822
Fund 42200-2021 CO-Courthouse Campus I,S	3,692,340	98,696	(1,679,825)	-	2,111,210
Fund 44000-Toll Road-SH288-I&S	(92,229,095)	3,302	-	232,000	(91,993,793)
Fund 45000-Road Bonds-Mobility-I,S	3,645,517	135,189	(359,825)	-	3,420,881
Total Debt Service Funds	(82,748,744)	367,988	(2,562,700)	232,000	(84,711,456)
Fund 60500-Airport Operating	11,116,957	333,000	(259,007)	(1,084)	11,189,866
Total Enterprise Funds	11,116,957	333,000	(259,007)	(1,084)	11,189,866
Report Total	85,688,179	10,850,376	(20,855,444)	219,838	75,902,949

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



Transfers for Year 2024

as of 7/31/2024

Fund Group	Transfers In	Transfers Out
Capital Projects - Other		
Cert of Obligation - CM	-	-
Enterprise Funds		
Airport Fund	-	4,135
General Fund Group		
General Fund	29,157	1,585,786
Restricted Funds	115,000	-
Road and Bridge Funds		
Road and Bridge	-	49,866
Special Revenue Funds		
Federal Grants	454,634	29,157
Capital Projects	49,866	-
Airport Federal Grants	429	-
State Grants	18,825	-
Airport State Grants	3,705	-
Local (grants & non-grants)	927,327	-
Law Library	70,000	-
Report Total	1,668,944	1,668,944



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