

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
May 31, 2026

BRAZORIA COUNTY, TEXAS
MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by

BRAZORIA COUNTY AUDITOR

Kaysie Stewart, CPA
County Auditor

BRAZORIA COUNTY, TEXAS
Unaudited Monthly Financial Report

As of
May 31, 2026

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

KAYSIE STEWART, CPA
BRAZORIA COUNTY AUDITOR
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June 23, 2026

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

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Brazoria County, Texas as of and for the eight months ended May 31, 2026, is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. These statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles.

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

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

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

Respectfully submitted,

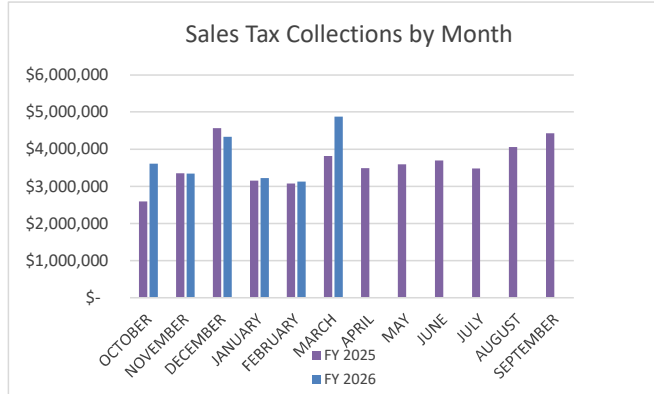
Kaysie Stewart

Kaysie Stewart, CPA
Brazoria County Auditor

BRAZORIA COUNTY HALF CENT SALES TAX
Fiscal Year Ended September 30, 2026

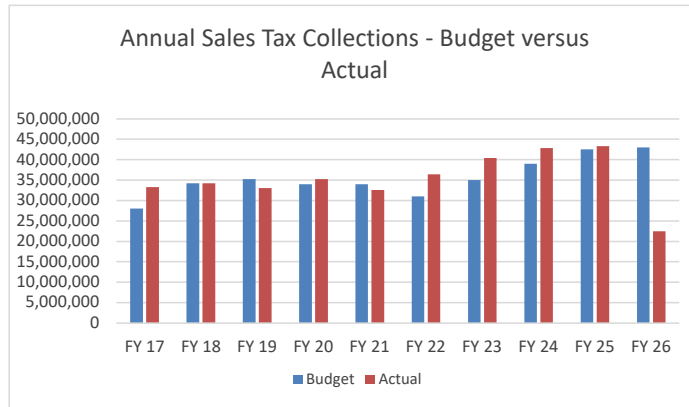
CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2025	FY 2026	DIFF	%
OCTOBER	\$ 2,590,598	\$ 3,606,073	\$ 1,015,475	39.20%
NOVEMBER	\$ 3,352,546	\$ 3,342,253	\$ (10,293)	-0.31%
DECEMBER	\$ 4,567,501	\$ 4,331,624	\$ (235,877)	-5.16%
JANUARY	\$ 3,154,249	\$ 3,223,034	\$ 68,785	2.18%
FEBRUARY	\$ 3,070,480	\$ 3,126,583	\$ 56,103	1.83%
MARCH	\$ 3,819,082	\$ 4,877,740	\$ 1,058,658	27.72%
APRIL	\$ 3,485,677	\$ (3,485,677)	\$ (3,485,677)	-100.00%
MAY	\$ 3,594,018	\$ (3,594,018)	\$ (3,594,018)	-100.00%
JUNE	\$ 3,690,961	\$ (3,690,961)	\$ (3,690,961)	-100.00%
JULY	\$ 3,476,058	\$ (3,476,058)	\$ (3,476,058)	-100.00%
AUGUST	\$ 4,053,271	\$ (4,053,271)	\$ (4,053,271)	-100.00%
SEPTEMBER	\$ 4,424,008	\$ (4,424,008)	\$ (4,424,008)	-100.00%
TOTAL	\$ 43,278,449	\$ 22,507,307	\$ (20,771,142)	-534.54%



SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

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



SALES TAX BY FISCAL YEAR

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
Budget	28,000,000	34,250,000	35,250,000	34,000,000	34,000,000	31,000,000	35,000,000	39,000,000	42,500,000	43,000,000
Actual	33,312,092	34,195,142	33,019,705	35,230,141	32,553,987	36,451,230	40,388,928	42,847,705	43,278,459	22,507,307



Aggregate Revenue for Year 2026

10/01/2025 thru 05/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	137,733,382	-	137,733,382	118,106,808	(19,626,574)
Other Constitutional Tax	43,000,000	-	43,000,000	22,437,472	(20,562,528)
Penalty and Interest	730,000	-	730,000	538,015	(191,985)
Licenses and Permits	2,143,800	1,800	2,145,600	1,219,446	(926,154)
Grant Revenue	167,000	-	167,000	169,027	2,027
Shared Revenue	680,000	-	680,000	687,186	7,186
Fees of Office	6,960,500	340,000	7,300,500	6,619,940	(680,560)
Library Revenue Fees	55,075	-	55,075	16,898	(38,177)
Legislative Fees	992,100	-	992,100	714,555	(277,545)
Other Fees	736,350	-	736,350	534,233	(202,117)
Fines and Forfeitures	2,415,000	-	2,415,000	2,200,625	(214,375)
Investment Income	4,500,000	-	4,500,000	2,478,835	(2,021,165)
Sale of Assets	1,000	-	1,000	24,851	23,851
Contributions	-	5,000	5,000	6,361	1,361
Miscellaneous Revenue	2,086,000	194,862	2,280,862	1,467,159	(813,703)
Total Fund: 10000	202,200,207	541,662	202,741,869	157,221,411	(45,520,458)
Fund: 10200-Juv Prob Fees					
Other Fees	-	-	-	162	162
Investment Income	400	-	400	209	(191)
Total Fund: 10200	400	-	400	370	(30)
Fund: 10300-Unclaimed Juvenile Restitution					
Fines and Forfeitures	-	-	-	871	871
Total Fund: 10300	-	-	-	871	871
Fund: 10340-Constable 4 Marine Team					
Investment Income	-	-	-	277	277
Total Fund: 10340	-	-	-	277	277
Fund: 10350-Sheriff Special Response Team					
Investment Income	-	-	-	271	271
Transfers	20,000	-	20,000	20,000	-
Total Fund: 10350	20,000	-	20,000	20,271	271
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	109,500	-	109,500	67,390	(42,110)
Transfers	120,000	-	120,000	-	(120,000)
Total Fund: 10400	229,500	-	229,500	67,390	(162,110)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	101	101
Investment Income	30,000	-	30,000	21,961	(8,039)
Total Fund: 10500	30,000	-	30,000	22,062	(7,938)
Fund: 10600-Fire Training Field					
Investment Income	200	-	200	336	136
Total Fund: 10600	200	-	200	336	136
Fund: 10700-Parks Special Events					



Aggregate Revenue for Year 2026

10/01/2025 thru 05/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Investment Income	500	-	500	677	177
Contributions	-	-	-	6,646	6,646
Total Fund: 10700	500	-	500	7,323	6,823
Fund: 10710-Parks SFA Special Projects					
Other Fees	800	-	800	585	(215)
Investment Income	-	-	-	269	269
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	800	-	800	854	54
Fund: 10850-CPS-Donations					
Investment Income	800	-	800	1,239	439
Contributions	4,000	-	4,000	7,626	3,626
Total Fund: 10850	4,800	-	4,800	8,865	4,065
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	39,471,506	-	39,471,506	35,287,653	(4,183,853)
Penalty and Interest	240,000	-	240,000	175,849	(64,151)
Grant Revenue	80,000	-	80,000	83,877	3,877
Shared Revenue	2,900,000	-	2,900,000	1,969,170	(930,830)
Fees of Office	40,000	-	40,000	146,077	106,077
Road and Bridge Fees	810,000	-	810,000	695,136	(114,864)
Other Fees	-	-	-	5	5
Investment Income	1,000,000	-	1,000,000	1,085,844	85,844
Sale of Assets	-	-	-	8,094	8,094
Contributions	-	6,026,136	6,026,136	6,026,135	(1)
Miscellaneous Revenue	500,000	-	500,000	15,723	(484,277)
Total Fund: 20000	45,041,506	6,026,136	51,067,642	45,493,563	(5,574,079)
Fund: 20500-Road and Bridge Construction					
Fees of Office	-	-	-	(3)	(3)
Total Fund: 20500	-	-	-	(3)	(3)
Fund: 39800-Law Library					
Legislative Fees	205,000	-	205,000	183,476	(21,524)
Investment Income	8,000	-	8,000	5,381	(2,619)
Miscellaneous Revenue	11,000	-	11,000	11,579	579
Total Fund: 39800	224,000	-	224,000	200,436	(23,564)
Fund: 39900-Mosquito Control District					
Tax Revenue	3,032,091	-	3,032,091	2,720,048	(312,043)
Penalty and Interest	12,500	-	12,500	12,304	(196)
Fees of Office	-	-	-	1	1
Investment Income	40,000	-	40,000	42,479	2,479
Sale of Assets	-	-	-	5,086	5,086
Total Fund: 39900	3,084,591	-	3,084,591	2,779,918	(304,673)



Aggregate Revenue for Year 2026

10/01/2025 thru 05/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	-	-	-	1,440	1,440
Penalty and Interest	7,000	-	7,000	2,317	(4,683)
Investment Income	60,000	-	60,000	19,536	(40,464)
Total Fund: 41000	67,000	-	67,000	23,293	(43,707)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,052,727	-	2,052,727	1,842,028	(210,699)
Penalty and Interest	13,000	-	13,000	9,243	(3,757)
Investment Income	12,000	-	12,000	9,320	(2,681)
Total Fund: 42000	2,077,727	-	2,077,727	1,860,591	(217,136)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	686,465	-	686,465	616,311	(70,154)
Penalty and Interest	5,000	-	5,000	3,281	(1,719)
Investment Income	20,000	-	20,000	15,161	(4,839)
Transfers	-	-	-	6,310,141	6,310,141
Total Fund: 42100	711,465	-	711,465	6,944,894	6,233,429
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	4,320,731	-	4,320,731	3,875,213	(445,518)
Penalty and Interest	16,000	-	16,000	16,427	427
Investment Income	85,000	-	85,000	52,619	(32,381)
Total Fund: 42200	4,421,731	-	4,421,731	3,944,259	(477,472)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	366	366
Penalty and Interest	-	-	-	290	290
Investment Income	-	-	-	(19,531)	(19,531)
Total Fund: 44000	-	-	-	(18,875)	(18,875)
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	3,505,098	-	3,505,098	3,144,587	(360,511)
Penalty and Interest	20,000	-	20,000	14,897	(5,103)
Investment Income	118,000	-	118,000	71,142	(46,858)
Transfers	-	-	-	2,197,511	2,197,511
Total Fund: 45000	3,643,098	-	3,643,098	5,428,137	1,785,039
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	-	-
Sale of Assets	-	-	-	8,439	8,439
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,212,667	-	3,212,667	2,255,552	(957,115)
Total Fund: 60500	3,212,667	-	3,212,667	2,263,991	(948,676)
Report Total	264,970,192	6,567,798	271,537,990	226,270,234	(45,267,756)



Budget to Actuals for Year 2026

10/1/2025 thru 5/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	931,446	-	931,446	(227,898)	(587,208)	116,340	88%
Operating Expenditures	19,500	-	19,500	(2,609)	(3,744)	13,148	33%
	950,946	-	950,946	(230,507)	(590,952)	129,487	86%
10100 Commissioner Pct. 1							
Salaries & Benefits	473,527	-	473,527	(122,330)	(317,028)	34,170	93%
Operating Expenditures	10,225	-	10,225	(558)	(1,787)	7,881	23%
	483,752	-	483,752	(122,887)	(318,815)	42,050	91%
10200 Commissioner Pct. 2							
Salaries & Benefits	493,784	-	493,784	(120,122)	(327,518)	46,144	91%
Operating Expenditures	7,600	-	7,600	-	-	7,600	0%
	501,384	-	501,384	(120,122)	(327,518)	53,744	89%
10300 Commissioner Pct. 3							
Salaries & Benefits	510,012	-	510,012	(128,859)	(324,886)	56,267	89%
Operating Expenditures	10,672	-	10,672	(205)	(6,314)	4,152	61%
	520,684	-	520,684	(129,065)	(331,200)	60,419	88%
10400 Commissioner Pct. 4							
Salaries & Benefits	523,018	-	523,018	(130,409)	(350,434)	42,175	92%
Operating Expenditures	8,450	-	8,450	(446)	(1,471)	6,533	23%
	531,468	-	531,468	(130,855)	(351,905)	48,708	91%
12000 County Clerk							
Salaries & Benefits	3,462,688	-	3,462,688	(804,230)	(2,175,041)	483,417	86%
Operating Expenditures	42,550	-	42,550	(6,374)	(23,315)	12,862	70%
	3,505,238	-	3,505,238	(810,604)	(2,198,355)	496,279	86%
13000 Veteran's Service							
Salaries & Benefits	267,904	-	267,904	(60,373)	(171,205)	36,326	86%
Operating Expenditures	2,650	3,910	6,560	(1,836)	(2,471)	2,253	66%
	270,554	3,910	274,464	(62,209)	(173,676)	38,579	86%
14000 Emergency Management							
Salaries & Benefits	832,194	-	832,194	(124,928)	(358,437)	348,829	58%
Operating Expenditures	24,699	-	24,699	(14,411)	(6,985)	3,303	87%
Transfers	-	-	-	-	(42,500)	(42,500)	0%
	856,893	-	856,893	(139,339)	(407,921)	309,633	64%
14900 Non-Departmental							
Salaries & Benefits	-	-	-	-	9,095	9,095	0%
Operating Expenditures	8,144,000	17,653	8,161,653	(26,594)	(2,759,194)	5,375,865	34%
Capital	-	-	-	55,595	(55,595)	-	0%
	8,144,000	17,653	8,161,653	29,002	(2,805,694)	5,384,960	34%
15001 County Court at Law 1							
Salaries & Benefits	576,367	-	576,367	(148,972)	(372,515)	54,881	90%
Operating Expenditures	302,725	-	302,725	103	(272,812)	30,015	90%
	879,092	-	879,092	(148,869)	(645,327)	84,896	90%
15002 County Court at Law 2							
Salaries & Benefits	540,301	-	540,301	(143,027)	(349,138)	48,137	91%
Operating Expenditures	374,080	-	374,080	(193)	(249,394)	124,494	67%
	914,381	-	914,381	(143,219)	(598,531)	172,630	81%
15003 County Court at Law 3							
Salaries & Benefits	597,607	-	597,607	(158,484)	(384,937)	54,186	91%
Operating Expenditures	302,700	-	302,700	(1,573)	(299,446)	1,681	99%
	900,307	-	900,307	(160,058)	(684,382)	55,867	94%



Budget to Actuals for Year 2026

10/1/2025 thru 5/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
15004 County Court at Law 4							
Salaries & Benefits	613,015	-	613,015	(158,484)	(395,222)	59,309	90%
Operating Expenditures	363,100	1,800	364,900	(1,325)	(233,378)	130,197	64%
Capital	-	5,582	5,582	-	(5,582)	-	100%
	<u>976,115</u>	<u>7,382</u>	<u>983,497</u>	<u>(159,809)</u>	<u>(634,183)</u>	<u>189,505</u>	<u>81%</u>
15900 Probate Court Investigations							
Salaries & Benefits	208,868	-	208,868	(51,448)	(138,932)	18,488	91%
Operating Expenditures	3,837	-	3,837	(600)	(487)	2,750	28%
	<u>212,705</u>	<u>-</u>	<u>212,705</u>	<u>(52,048)</u>	<u>(139,419)</u>	<u>21,238</u>	<u>90%</u>
16000 District Courts							
Salaries & Benefits	1,008,527	-	1,008,527	(261,696)	(693,130)	53,701	95%
Operating Expenditures	118,450	-	118,450	(5,242)	(61,856)	51,352	57%
	<u>1,126,977</u>	<u>-</u>	<u>1,126,977</u>	<u>(266,938)</u>	<u>(754,986)</u>	<u>105,053</u>	<u>91%</u>
16149 District Court-149th							
Salaries & Benefits	326,011	-	326,011	(84,424)	(215,429)	26,158	92%
Operating Expenditures	675,525	-	675,525	-	(727,319)	(51,794)	108%
	<u>1,001,536</u>	<u>-</u>	<u>1,001,536</u>	<u>(84,424)</u>	<u>(942,748)</u>	<u>(25,636)</u>	<u>103%</u>
16239 District Court-239th							
Salaries & Benefits	329,357	-	329,357	(84,424)	(216,423)	28,510	91%
Operating Expenditures	760,000	-	760,000	-	(663,099)	96,901	87%
	<u>1,089,357</u>	<u>-</u>	<u>1,089,357</u>	<u>(84,424)</u>	<u>(879,522)</u>	<u>125,411</u>	<u>88%</u>
16300 District Court-300th							
Salaries & Benefits	341,707	-	341,707	(84,424)	(226,002)	31,282	91%
Operating Expenditures	622,500	-	622,500	-	(515,424)	107,076	83%
Transfers	450,000	-	450,000	-	(113,158)	336,842	25%
	<u>1,414,207</u>	<u>-</u>	<u>1,414,207</u>	<u>(84,424)</u>	<u>(854,584)</u>	<u>475,199</u>	<u>66%</u>
16412 District Court-412th							
Salaries & Benefits	339,714	-	339,714	(84,424)	(224,742)	30,548	91%
Operating Expenditures	980,000	-	980,000	-	(750,547)	229,453	77%
	<u>1,319,714</u>	<u>-</u>	<u>1,319,714</u>	<u>(84,424)</u>	<u>(975,288)</u>	<u>260,002</u>	<u>80%</u>
16461 District Court-461st							
Salaries & Benefits	324,873	-	324,873	(84,424)	(214,693)	25,756	92%
Operating Expenditures	470,000	-	470,000	-	(464,120)	5,880	99%
	<u>794,873</u>	<u>-</u>	<u>794,873</u>	<u>(84,424)</u>	<u>(678,812)</u>	<u>31,637</u>	<u>96%</u>
16490 District Court-490th							
Salaries & Benefits	-	-	-	(48,751)	-	(48,751)	0%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(48,751)</u>	<u>-</u>	<u>(48,751)</u>	<u>0%</u>
17000 District Clerk							
Salaries & Benefits	3,530,078	-	3,530,078	(887,921)	(2,296,658)	345,498	90%
Operating Expenditures	62,185	-	62,185	(23,938)	(17,562)	20,685	67%
	<u>3,592,263</u>	<u>-</u>	<u>3,592,263</u>	<u>(911,859)</u>	<u>(2,314,220)</u>	<u>366,184</u>	<u>90%</u>
18110 Justice of the Peace 1,1							
Salaries & Benefits	696,767	-	696,767	(168,060)	(464,983)	63,724	91%
Operating Expenditures	12,583	-	12,583	(2,643)	(5,367)	4,574	64%
	<u>709,350</u>	<u>-</u>	<u>709,350</u>	<u>(170,703)</u>	<u>(470,350)</u>	<u>68,297</u>	<u>90%</u>
18120 Justice of the Peace 1,2							
Salaries & Benefits	650,756	-	650,756	(155,818)	(440,776)	54,162	92%
Operating Expenditures	147,175	-	147,175	(57,579)	(62,269)	27,327	81%
	<u>797,931</u>	<u>-</u>	<u>797,931</u>	<u>(213,397)</u>	<u>(503,045)</u>	<u>81,489</u>	<u>90%</u>
18210 Justice of the Peace 2,1							
Salaries & Benefits	640,936	-	640,936	(151,589)	(431,472)	57,875	91%



Budget to Actuals for Year 2026

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	10,145	-	10,145	(155)	(3,504)	6,486	36%
18220 Justice of the Peace 2,2	651,081	-	651,081	(151,744)	(434,976)	64,361	90%
Salaries & Benefits	657,883	-	657,883	(154,197)	(437,232)	66,454	90%
Operating Expenditures	9,275	-	9,275	(2,949)	(4,209)	2,117	77%
	667,158	-	667,158	(157,146)	(441,441)	68,571	90%
18310 Justice of the Peace 3,1							
Salaries & Benefits	575,415	-	575,415	(120,255)	(361,015)	94,145	84%
Operating Expenditures	118,220	(4,800)	113,420	(77,267)	(5,810)	30,343	73%
	693,635	(4,800)	688,835	(197,522)	(366,825)	124,488	82%
18320 Justice of the Peace 3,2							
Salaries & Benefits	550,677	-	550,677	(132,219)	(365,481)	52,978	90%
Operating Expenditures	9,400	500	9,900	1,383	(9,366)	1,917	81%
	560,077	500	560,577	(130,836)	(374,847)	54,894	90%
18410 Justice of the Peace 4,1							
Salaries & Benefits	654,136	-	654,136	(150,539)	(422,579)	81,018	88%
Operating Expenditures	10,550	-	10,550	(2,471)	(6,207)	1,872	82%
	664,686	-	664,686	(153,010)	(428,786)	82,890	88%
18420 Justice of the Peace 4,2							
Salaries & Benefits	742,854	-	742,854	(171,707)	(472,710)	98,436	87%
Operating Expenditures	25,085	5,600	30,685	117	(20,065)	10,737	65%
	767,939	5,600	773,539	(171,590)	(492,775)	109,174	86%
19000 Judicial Miscellaneous							
Salaries & Benefits	504,710	(113,384)	391,326	(101,758)	(288,604)	963	100%
Operating Expenditures	1,824,750	(3,000)	1,821,750	(221,279)	(1,141,249)	459,222	75%
Transfers	40,000	-	40,000	-	(15,108)	24,892	38%
	2,369,460	(116,384)	2,253,076	(323,037)	(1,444,961)	485,077	78%
19005 Language Access							
Salaries & Benefits	-	113,384	113,384	(28,715)	(8,862)	75,808	33%
Operating Expenditures	-	3,380	3,380	(752)	(1,486)	1,142	66%
	-	116,764	116,764	(29,467)	(10,348)	76,950	34%
19100 Indigent Defense							
Salaries & Benefits	268,139	-	268,139	(63,925)	(178,658)	25,556	90%
Operating Expenditures	4,971	-	4,971	(1,355)	(3,045)	571	89%
	273,110	-	273,110	(65,280)	(181,703)	26,127	90%
19200 Bail Bond Board							
Salaries & Benefits	161,787	-	161,787	(38,020)	(107,141)	16,626	90%
Operating Expenditures	3,050	-	3,050	-	(375)	2,675	12%
	164,837	-	164,837	(38,020)	(107,516)	19,301	88%
19300 District Attorney							
Salaries & Benefits	12,434,461	310,119	12,744,580	(3,294,243)	(8,294,862)	1,155,475	91%
Operating Expenditures	200,691	-	200,691	(73,283)	(98,827)	28,581	86%
Capital	165,000	-	165,000	-	(112,600)	52,400	68%
Transfers	478,000	-	478,000	-	(123,209)	354,791	26%
	13,278,152	310,119	13,588,271	(3,367,526)	(8,629,498)	1,591,248	88%
19900 Law Library							
Transfers	70,000	-	70,000	-	-	70,000	0%
	70,000	-	70,000	-	-	70,000	0%
20100 County Auditor							
Salaries & Benefits	2,392,710	-	2,392,710	(605,534)	(1,588,510)	198,665	92%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	20,000	-	20,000	1,944	(8,098)	13,846	31%
	2,412,710	-	2,412,710	(603,591)	(1,596,608)	212,511	91%
20200 Purchasing							
Salaries & Benefits	902,255	-	902,255	(225,404)	(596,809)	80,042	91%
Operating Expenditures	30,849	-	30,849	(5,352)	(22,235)	3,263	89%
	933,104	-	933,104	(230,756)	(619,044)	83,305	91%
20300 County Treasurer							
Salaries & Benefits	450,538	-	450,538	(112,739)	(299,584)	38,215	92%
Operating Expenditures	72,850	-	72,850	(27,446)	(41,040)	4,365	94%
	523,388	-	523,388	(140,185)	(340,624)	42,579	92%
20400 Human Resources							
Salaries & Benefits	1,136,915	-	1,136,915	(318,735)	(709,363)	108,817	90%
Operating Expenditures	179,615	-	179,615	(52,556)	(68,812)	58,247	68%
	1,316,530	-	1,316,530	(371,291)	(778,174)	167,064	87%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,711,613	-	4,711,613	(1,115,232)	(3,031,191)	565,190	88%
Operating Expenditures	199,268	4,800	204,068	(61,552)	(127,969)	14,547	93%
	4,910,881	4,800	4,915,681	(1,176,784)	(3,159,160)	579,737	88%
22000 Information Systems							
Salaries & Benefits	4,091,858	-	4,091,858	(1,038,549)	(2,693,371)	359,939	91%
Operating Expenditures	9,489,145	60,199	9,549,344	(162,190)	(6,752,266)	2,634,889	72%
Debt Services	347,000	-	347,000	-	-	347,000	0%
Capital	280,200	-	280,200	(32,383)	(63,905)	183,912	34%
Transfers	30,000	-	30,000	-	(13,158)	16,842	44%
	14,238,203	60,199	14,298,402	(1,233,122)	(9,522,699)	3,542,581	75%
23000 Appraisal District Assessment							
Operating Expenditures	1,443,899	-	1,443,899	-	(1,047,212)	396,687	73%
	1,443,899	-	1,443,899	-	(1,047,212)	396,687	73%
24000 Elections							
Salaries & Benefits	1,002,508	-	1,002,508	-	(829,627)	172,881	83%
Operating Expenditures	659,750	-	659,750	(23,969)	(355,798)	279,983	58%
Capital	95,900	-	95,900	-	(61,309)	34,591	64%
Transfers	-	-	-	-	(45,511)	(45,511)	0%
	1,758,158	-	1,758,158	(23,969)	(1,292,245)	441,943	75%
25000 Facilities Management							
Salaries & Benefits	2,586,465	-	2,586,465	(626,905)	(1,631,625)	327,935	87%
Operating Expenditures	4,699,400	(23,041)	4,676,359	(800,752)	(2,113,349)	1,762,258	62%
Capital	525,000	-	525,000	210,676	(472,070)	263,606	50%
	7,810,865	(23,041)	7,787,824	(1,216,981)	(4,217,044)	2,353,798	70%
26000 Property Insurance							
Operating Expenditures	2,450,000	-	2,450,000	-	(1,912,035)	537,965	78%
	2,450,000	-	2,450,000	-	(1,912,035)	537,965	78%
30000 County Sheriff							
Salaries & Benefits	26,615,476	(112,950)	26,502,526	(6,729,290)	(18,436,535)	1,336,702	95%
Operating Expenditures	4,391,061	171,593	4,562,654	(787,524)	(2,262,568)	1,512,562	67%
Capital	1,753,000	58,227	1,811,227	667,067	(2,448,139)	30,155	98%
Transfers	150,000	-	150,000	-	(82,135)	67,865	55%
	32,909,537	116,870	33,026,407	(6,849,746)	(23,229,376)	2,947,285	91%
30100 Animal Control							
Salaries & Benefits	675,584	-	675,584	(150,960)	(449,257)	75,367	89%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	102,700	-	102,700	(21,689)	(43,155)	37,857	63%
Capital	52,000	-	52,000	-	(44,070)	7,930	85%
	830,284	-	830,284	(172,649)	(536,481)	121,154	85%
30200 Crime Lab							
Salaries & Benefits	864,889	-	864,889	(220,159)	(567,129)	77,601	91%
Operating Expenditures	276,200	-	276,200	(15,642)	(178,221)	82,337	70%
Capital	59,000	-	59,000	(49,168)	-	9,832	83%
	1,200,089	-	1,200,089	(284,969)	(745,349)	169,770	86%
30351 Drone Team							
Operating Expenditures	15,000	-	15,000	(5,023)	(8,677)	1,300	91%
	15,000	-	15,000	(5,023)	(8,677)	1,300	91%
30352 Marine Team							
Operating Expenditures	15,000	-	15,000	(3,310)	(9,785)	1,905	87%
	15,000	-	15,000	(3,310)	(9,785)	1,905	87%
30353 Dive Team							
Operating Expenditures	15,000	-	15,000	(3,256)	(7,240)	4,504	70%
	15,000	-	15,000	(3,256)	(7,240)	4,504	70%
30354 Honor Guard							
Operating Expenditures	7,500	-	7,500	-	(3,052)	4,448	41%
	7,500	-	7,500	-	(3,052)	4,448	41%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	249,069	-	249,069	(72,731)	(165,160)	11,177	96%
Operating Expenditures	250	-	250	-	(200)	50	80%
	249,319	-	249,319	(72,731)	(165,361)	11,227	95%
32100 Constable-Precinct 1							
Salaries & Benefits	1,534,270	-	1,534,270	(375,519)	(1,036,899)	121,853	92%
Operating Expenditures	393,249	5,000	398,249	(134,272)	(160,897)	103,079	74%
Capital	115,333	-	115,333	-	(114,946)	387	100%
	2,042,852	5,000	2,047,852	(509,791)	(1,312,742)	225,319	89%
32200 Constable-Precinct 2							
Salaries & Benefits	1,151,660	-	1,151,660	(304,081)	(770,634)	76,945	93%
Operating Expenditures	198,944	4,016	202,960	(27,753)	(84,803)	90,404	55%
Capital	53,800	-	53,800	-	(56,937)	(3,137)	106%
	1,404,404	4,016	1,408,420	(331,834)	(912,373)	164,213	88%
32300 Constable-Precinct 3							
Salaries & Benefits	1,262,541	-	1,262,541	(297,489)	(848,726)	116,326	91%
Operating Expenditures	201,912	(4,113)	197,799	22,029	(119,904)	99,924	49%
	1,464,453	(4,113)	1,460,340	(275,460)	(968,629)	216,250	85%
32400 Constable-Precinct 4							
Salaries & Benefits	2,163,322	-	2,163,322	(507,330)	(1,412,865)	243,126	89%
Operating Expenditures	223,197	24,522	247,719	(39,697)	(155,546)	52,476	79%
Capital	112,000	55,210	167,210	183	(166,213)	1,180	99%
	2,498,519	79,732	2,578,251	(546,845)	(1,734,624)	296,782	88%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	70,394	-	70,394	-	(52,038)	18,356	74%
Operating Expenditures	67,590	-	67,590	(8,218)	(39,567)	19,805	71%
	137,984	-	137,984	(8,218)	(91,605)	38,160	72%
34000 Ambulance EMS							
Operating Expenditures	96,000	-	96,000	-	(96,000)	-	100%
	96,000	-	96,000	-	(96,000)	-	100%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
34100 Fire Protection							
Salaries & Benefits	71,542	-	71,542	(16,501)	(47,989)	7,052	90%
Operating Expenditures	546,799	-	546,799	-	(546,799)	-	100%
	618,341	-	618,341	(16,501)	(594,788)	7,052	99%
35000 Detention Center							
Salaries & Benefits	17,384,872	29,750	17,414,622	(4,000,624)	(11,981,229)	1,432,769	92%
Operating Expenditures	9,355,350	-	9,355,350	(2,978,446)	(4,983,734)	1,393,170	85%
Capital	58,000	-	58,000	71,808	(154,251)	(24,443)	142%
	26,798,222	29,750	26,827,972	(6,907,262)	(17,119,214)	2,801,496	90%
36000 Juvenile Probation							
Salaries & Benefits	9,112,819	-	9,112,819	(2,177,371)	(5,541,257)	1,394,191	85%
Operating Expenditures	1,607,150	-	1,607,150	(497,895)	(1,045,898)	63,357	96%
Capital	40,815	-	40,815	(34,350)	-	6,465	84%
Transfers	610,000	-	610,000	-	(38,228)	571,772	6%
	11,370,784	-	11,370,784	(2,709,617)	(6,625,383)	2,035,785	82%
40000 Adult Probation							
Operating Expenditures	890,890	(519,820)	371,070	(20,692)	(263,869)	86,509	77%
Transfers	92,000	-	92,000	-	-	92,000	0%
	982,890	(519,820)	463,070	(20,692)	(263,869)	178,509	61%
45000 Health							
Salaries & Benefits	1,440,163	(65,358)	1,374,805	(340,732)	(877,021)	157,053	89%
Operating Expenditures	66,226	113,380	179,606	(30,705)	(112,557)	36,344	80%
Transfers	10,000	-	10,000	-	(2,127)	7,873	21%
	1,516,389	48,022	1,564,411	(371,437)	(991,704)	201,270	87%
45200 Indigent Health Care							
Salaries & Benefits	206,474	-	206,474	(48,179)	(131,332)	26,964	87%
Operating Expenditures	2,073,175	-	2,073,175	(63,268)	(1,369,927)	639,980	69%
	2,279,649	-	2,279,649	(111,447)	(1,501,258)	666,944	71%
45300 Water Lab							
Salaries & Benefits	251,542	-	251,542	(61,333)	(146,170)	44,039	82%
Operating Expenditures	65,100	-	65,100	(9,630)	(54,714)	756	99%
	316,642	-	316,642	(70,963)	(200,884)	44,795	86%
46000 Children Protective Services							
Operating Expenditures	95,600	-	95,600	(20,569)	(44,370)	30,660	68%
Transfers	45,000	-	45,000	-	(17,103)	27,897	38%
	140,600	-	140,600	(20,569)	(61,473)	58,557	58%
47000 Environmental Health							
Salaries & Benefits	1,517,248	-	1,517,248	(327,948)	(983,274)	206,026	86%
Operating Expenditures	82,095	-	82,095	(4,411)	(18,135)	59,549	27%
Transfers	120,000	-	120,000	-	(120,000)	-	100%
	1,719,343	-	1,719,343	(332,358)	(1,121,409)	265,576	85%
49000 County Welfare							
Salaries & Benefits	63,384	-	63,384	(14,271)	(55,601)	(6,488)	110%
Operating Expenditures	11,900	-	11,900	(300)	(1,013)	10,587	11%
	75,284	-	75,284	(14,571)	(56,614)	4,100	95%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	(201,600)	67,200	75%
	268,800	-	268,800	-	(201,600)	67,200	75%
51000 Actions							
Operating Expenditures	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%



Budget to Actuals for Year 2026

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
52000 Helpline							
Operating Expenditures	20,000	-	20,000	-	(20,000)	-	100%
	20,000	-	20,000	-	(20,000)	-	100%
53000 Marine Protection Service							
Operating Expenditures	12,000	-	12,000	-	(12,000)	-	100%
	12,000	-	12,000	-	(12,000)	-	100%
55000 Library Administration							
Salaries & Benefits	7,477,702	-	7,477,702	(1,859,674)	(4,916,327)	701,701	91%
Operating Expenditures	1,551,600	15,000	1,566,600	(478,700)	(887,228)	200,672	87%
	9,029,302	15,000	9,044,302	(2,338,374)	(5,803,555)	902,373	90%
56000 Parks							
Salaries & Benefits	4,182,570	-	4,182,570	(1,025,412)	(2,709,877)	447,281	89%
Operating Expenditures	866,150	(675)	865,475	(139,869)	(584,186)	141,419	84%
Capital	1,237,775	-	1,237,775	4,491	(295,642)	946,624	24%
Transfers	1,133,218	-	1,133,218	-	(14,189)	1,119,029	1%
	7,419,713	(675)	7,419,038	(1,160,790)	(3,603,895)	2,654,353	64%
57000 Fairgrounds							
Salaries & Benefits	80,677	-	80,677	(22,745)	(53,199)	4,733	94%
Operating Expenditures	320,128	-	320,128	(27,687)	(161,925)	130,516	59%
Capital	158,550	(9,301)	149,250	-	(125,787)	23,462	84%
	559,355	(9,301)	550,055	(50,432)	(340,911)	158,711	71%
58000 Museum							
Salaries & Benefits	683,301	-	683,301	(170,270)	(453,843)	59,188	91%
Operating Expenditures	53,772	-	53,772	134	(42,258)	11,648	78%
Capital	197,114	-	197,114	-	-	197,114	0%
	934,187	-	934,187	(170,136)	(496,101)	267,950	71%
60000 Agriculture Extension							
Salaries & Benefits	584,145	(20,022)	564,123	(142,099)	(368,325)	53,698	90%
Operating Expenditures	41,725	-	41,725	(4,439)	(15,153)	22,132	47%
	625,870	(20,022)	605,848	(146,539)	(383,479)	75,831	87%
65000 Flood Plain Administrator							
Salaries & Benefits	325,263	-	325,263	(77,045)	(218,391)	29,828	91%
Operating Expenditures	9,017	-	9,017	(954)	(5,735)	2,328	74%
	334,280	-	334,280	(77,999)	(224,125)	32,156	90%
Total Fund: 10000	197,429,192	127,162	197,556,354	(37,779,734)	(125,493,514)	34,283,106	83%
Fund: 10100-General Fund - Construction							
56000 Parks							
Operating Expenditures	-	-	-	-	(3,080)	(3,080)	0%
Capital	-	-	-	16,984	(13,904)	3,080	0%
	-	-	-	16,984	(16,984)	-	0%
57000 Fairgrounds							
Operating Expenditures	-	-	-	6,550	(6,550)	-	0%
Capital	-	9,301	9,301	341,031	(354,347)	(4,016)	143%
	-	9,301	9,301	347,581	(360,897)	(4,016)	143%
Total Fund: 10100	-	9,301	9,301	364,565	(377,881)	(4,016)	143%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	2,000	-	2,000	-	-	2,000	0%
	2,000	-	2,000	-	-	2,000	0%



Budget to Actuals for Year 2026

10/1/2025 thru 5/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Total Fund: 10200	2,000	-	2,000	-	-	2,000	0%
Fund: 10340-Constable 4 Marine Team							
32400 Constable-Precinct 4							
Capital	-	-	-	54,280	(54,280)	-	0%
	-	-	-	54,280	(54,280)	-	0%
Total Fund: 10340	-	-	-	54,280	(54,280)	-	0%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	20,000	-	20,000	4,087	(14,172)	9,915	50%
	20,000	-	20,000	4,087	(14,172)	9,915	50%
Total Fund: 10350	20,000	-	20,000	4,087	(14,172)	9,915	50%
Fund: 10351-Sheriff Drone Team							
30000 County Sheriff							
Operating Expenditures	-	-	-	750	(750)	-	0%
	-	-	-	750	(750)	-	0%
Total Fund: 10351	-	-	-	750	(750)	-	0%
Fund: 10352-Sheriff Marine Team							
30000 County Sheriff							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
Total Fund: 10352	-	-	-	-	-	-	0%
Fund: 10353-Sheriff Dive Team							
30000 County Sheriff							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
Total Fund: 10353	-	-	-	-	-	-	0%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	219,866	-	219,866	(49,709)	(145,775)	24,382	89%
	219,866	-	219,866	(49,709)	(145,775)	24,382	89%
Total Fund: 10400	219,866	-	219,866	(49,709)	(145,775)	24,382	89%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	1,000	-	1,000	-	(507)	493	51%
	1,000	-	1,000	-	(507)	493	51%
Total Fund: 10600	1,000	-	1,000	-	(507)	493	51%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	2,000	2,000	4,000	(201)	(2,383)	1,416	65%
	2,000	2,000	4,000	(201)	(2,383)	1,416	65%
Total Fund: 10700	2,000	2,000	4,000	(201)	(2,383)	1,416	65%
Fund: 10710-Parks SFA Special Projects							
56020 Parks-SFA Munson Historical							
Operating Expenditures	1,000	-	1,000	-	-	1,000	0%
	1,000	-	1,000	-	-	1,000	0%



Budget to Actuals for Year 2026

10/1/2025 thru 5/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Total Fund: 10710	1,000	-	1,000	-	-	1,000	0%
Fund: 10850-CPS-Donations							
46000 Children Protective Services							
Operating Expenditures	20,900	-	20,900	(441)	(2,064)	18,395	12%
	20,900	-	20,900	(441)	(2,064)	18,395	12%
Total Fund: 10850	20,900	-	20,900	(441)	(2,064)	18,395	12%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	15,000	-	15,000	-	(4,019)	10,981	27%
	15,000	-	15,000	-	(4,019)	10,981	27%
71000 RB South Service Center							
Salaries & Benefits	3,781,438	(168,000)	3,613,438	(906,312)	(2,303,590)	403,536	89%
Operating Expenditures	1,471,250	641,000	2,112,250	(418,310)	(1,501,106)	192,834	91%
Capital	788,966	3,000	791,966	-	(790,436)	1,530	100%
	6,041,654	476,000	6,517,654	(1,324,622)	(4,595,133)	597,899	91%
72000 RB Central Service Center							
Salaries & Benefits	3,735,698	(438,000)	3,297,698	(870,034)	(1,923,171)	504,494	85%
Operating Expenditures	1,455,000	1,087,846	2,542,846	(652,004)	(1,177,254)	713,588	72%
Capital	800,000	(9,426)	790,574	-	(790,574)	-	100%
	5,990,698	640,420	6,631,118	(1,522,038)	(3,890,999)	1,218,082	82%
73000 RB North Service Center							
Salaries & Benefits	3,660,236	(195,000)	3,465,236	(881,849)	(2,263,260)	320,127	91%
Operating Expenditures	1,526,092	2,397,000	3,923,092	(1,084,987)	(1,235,949)	1,602,156	59%
Capital	733,908	(474,702)	259,206	(61,805)	(197,401)	-	100%
	5,920,236	1,727,298	7,647,534	(2,028,640)	(3,696,610)	1,922,283	75%
74000 RB West Service Center							
Salaries & Benefits	3,879,411	(390,000)	3,489,411	(915,988)	(2,135,432)	437,991	87%
Operating Expenditures	1,460,000	705,000	2,165,000	(624,733)	(982,305)	557,962	74%
Capital	4,970,351	1,856,257	6,826,608	(148,709)	(6,655,651)	22,248	100%
	10,309,762	2,171,257	12,481,019	(1,689,430)	(9,773,388)	1,018,201	92%
75000 Engineer's Office							
Salaries & Benefits	2,457,144	-	2,457,144	(631,642)	(1,552,976)	272,526	89%
Operating Expenditures	784,000	1,209,804	1,993,804	(1,995)	(1,010,821)	980,988	51%
Capital	267,000	(16,102)	250,898	-	(240,163)	10,735	96%
Transfers	2,542,189	-	2,542,189	-	-	2,542,189	0%
	6,050,333	1,193,702	7,244,035	(633,636)	(2,803,960)	3,806,438	47%
Total Fund: 20000	34,327,683	6,208,677	40,536,360	(7,198,367)	(24,764,108)	8,573,885	79%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	168,000	168,000	-	(151,895)	16,105	90%
Operating Expenditures	2,000,000	-	2,000,000	(230,936)	(407,861)	1,361,203	32%
	2,000,000	168,000	2,168,000	(230,936)	(559,757)	1,377,308	36%
72000 RB Central Service Center							
Salaries & Benefits	-	438,000	438,000	-	(230,059)	207,941	53%
Operating Expenditures	2,000,000	(366,420)	1,633,580	(20,974)	(876,229)	736,377	55%
	2,000,000	71,580	2,071,580	(20,974)	(1,106,288)	944,318	54%
73000 RB North Service Center							
Salaries & Benefits	-	195,000	195,000	-	(176,538)	18,462	91%
Operating Expenditures	2,000,000	123,000	2,123,000	(380,896)	(614,264)	1,127,840	47%



Budget to Actuals for Year 2026

10/1/2025 thru 5/31/2026

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Capital	-	-	-	-	-	-	0%
	2,000,000	318,000	2,318,000	(380,896)	(790,802)	1,146,302	51%
74000 RB West Service Center							
Salaries & Benefits	-	390,000	390,000	-	(350,197)	39,803	90%
Operating Expenditures	2,000,000	-	2,000,000	(82,112)	(1,542,584)	375,304	81%
	2,000,000	390,000	2,390,000	(82,112)	(1,892,781)	415,107	83%
75000 Engineer's Office							
Operating Expenditures	750,000	(415,003)	334,997	53,350	(172,620)	215,727	36%
Capital	7,591,000	(4,884,997)	2,706,003	3,323,362	(3,865,128)	2,164,237	20%
	8,341,000	(5,300,000)	3,041,000	3,376,712	(4,037,748)	2,379,964	22%
Total Fund: 20500	16,341,000	(4,352,420)	11,988,580	2,661,794	(8,387,376)	6,262,999	48%
Fund: 39800-Law Library							
19900 Law Library							
Salaries & Benefits	90,718	-	90,718	(22,101)	(60,473)	8,145	91%
Operating Expenditures	325,550	-	325,550	(38,215)	(174,759)	112,575	65%
	416,268	-	416,268	(60,316)	(235,232)	120,720	71%
22000 Information Systems							
Operating Expenditures	6,000	-	6,000	(2,000)	(4,000)	-	100%
	6,000	-	6,000	(2,000)	(4,000)	-	100%
Total Fund: 39800	422,268	-	422,268	(62,316)	(239,232)	120,720	71%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	2,000	11,000	13,000	(1,035)	(6,195)	5,770	56%
	2,000	11,000	13,000	(1,035)	(6,195)	5,770	56%
49900 Mosquito Control							
Salaries & Benefits	1,449,123	-	1,449,123	(336,342)	(872,084)	240,696	83%
Operating Expenditures	1,510,150	-	1,510,150	(206,377)	(609,382)	694,391	54%
Capital	85,705	-	85,705	-	(77,460)	8,245	90%
	3,044,978	-	3,044,978	(542,719)	(1,558,926)	943,333	69%
Total Fund: 39900	3,046,978	11,000	3,057,978	(543,754)	(1,565,122)	949,102	69%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	37,600	(22,000)	15,600	(1,854)	(8,782)	4,964	68%
	37,600	(22,000)	15,600	(1,854)	(8,782)	4,964	68%
90000 Airport							
Salaries & Benefits	1,273,348	-	1,273,348	(308,616)	(857,243)	107,490	92%
Operating Expenditures	2,285,105	22,000	2,307,105	(247,393)	(1,462,069)	597,643	74%
Capital	1,445,005	-	1,445,005	-	-	1,445,005	0%
Transfers	41,000	-	41,000	-	(1,206)	39,795	3%
	5,044,458	22,000	5,066,458	(556,009)	(2,320,517)	2,189,932	57%
Total Fund: 60500	5,082,058	-	5,082,058	(557,862)	(2,329,300)	2,194,896	57%
Report Total	256,915,945	2,005,719	258,921,664	(43,106,909)	(163,376,463)	52,438,292	80%



Balance Sheet for Year 2026

as of 5/31/2026

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

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	(24,147,179)	16,438,375	(162,498)	1,522,882	(2,721,379)
Cash on Hand	35,730	100	200		100
Investments	110,438,935	37,280,870	140,351	460,405	
Accounts Receivable	12,323,992	4,902,952	244	280,068	438,878
Inventory	11,320	690,650		772,961	94,526
Prepaid	1,731,286	(18,759)	(14)	(760)	6,302
Amt Provided/Gen LT Debt					2,064,374
Non-current Assets	12,019,956				
Capital Assets					11,537,363
	112,414,039	59,294,188	(21,717)	3,035,556	11,420,165
Liabilities					
Accounts Payable - Other	(633,394)	(151,147)	(2,435)	(79,107)	(33,450)
AP-State of Texas Court Costs	(484,178)				
AP-State of Texas Other Liab	(155,238)	(671)	(35)	(2)	
AP-Governmental Entities	(839)				
AP-Payroll Liabilities	(6,442,853)	(824,475)	(4,520)	(64,236)	(63,655)
AP Due to Others	(663,576)				
Tax Office Liabilities	(6,389,740)				
Due to Agency Groups	(13,542,414)	(9,239,457)		(277,127)	(70,802)
Non Current Liabilities					(847,778)
	(28,312,232)	(10,215,749)	(6,990)	(420,471)	(1,015,685)
Fund Equity					
Fund Balance	(4,856,077)	(36,740,529)	(10,089)	(1,400,289)	(8,748,999)
Unassigned Fund Balance	(47,761,419)				
	(52,617,496)	(36,740,529)	(10,089)	(1,400,289)	(8,748,999)



Statement of Changes in Fund Balance

as of 5/31/2026

Fund	04/30/2026	Month Ending May 31, 2026			05/31/2026
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	88,522,808	7,847,074	(12,860,609)	(52,210)	83,457,063
Fund 10100-General Fund - Construction	(364,041)	-	(13,840)	-	(377,881)
Fund 10200-Juv Prob Fees	8,211	-	-	-	8,211
Fund 10300-Unclaimed Juvenile Restitution	12,466	-	-	-	12,466
Fund 10340-Constable 4 Marine Team	1,027	-	-	-	1,027
Fund 10350-Sheriff Special Response Team	16,248	-	(4,009)	-	12,238
Fund 10351-Sheriff Drone Team	(750)	-	-	-	(750)
Fund 10400-Env Health-Retail Food Permits	(18,014)	10,040	(18,356)	-	(26,330)
Fund 10500-District Clerk Contingency	903,528	990	-	-	904,517
Fund 10600-Fire Training Field	13,731	-	-	-	13,731
Fund 10700-Parks Special Events	30,198	2,300	(306)	-	32,192
Fund 10710-Parks SFA Special Projects	11,457	56	-	-	11,513
Fund 10850-CPS-Donations	52,951	858	-	-	53,809
Total General Fund Group	89,189,820	7,861,317	(12,897,120)	(52,210)	84,101,807
Fund 20000-Road and Bridge Non-Construct	58,877,890	4,941,646	(6,353,719)	-	57,465,817
Fund 20500-Road and Bridge Construction	(6,302,921)	(9)	(2,084,448)	-	(8,387,378)
Total Road and Bridge Funds	52,574,969	4,941,637	(8,438,168)	-	49,078,439
Fund 39800-Law Library	(25,262)	24,844	(28,289)	-	(28,707)
Fund 39900-Mosquito Control District	2,405,969	21,711	187,405	-	2,615,085
Total Special Revenue Funds	2,380,707	46,555	159,116	-	2,586,378
Fund 41000-2016 Limited Tax Rfd (2006 CO)	209,469	252	-	-	209,721
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	210,639	13,851	-	-	224,490
Fund 42100-2018 Cert of Oblig-I,S	778,277	4,663	-	-	782,940
Fund 42200-2021 CO-Courthouse Campus I,S	1,807,830	28,832	-	-	1,836,662
Fund 44000-Toll Road-SH288-I&S	(90,315,574)	1,251	-	318,510	(89,995,814)
Fund 44100-Toll Road-288EXT-I&S	(30,536,423)	358	-	94,730	(30,441,335)
Fund 45000-Road Bonds-Mobility-I,S	2,707,592	26,743	(28,441)	-	2,705,894
Total Debt Service Funds	(115,138,190)	75,950	(28,441)	413,240	(114,677,441)

Fund balances presented herein are representative of only a month's snapshot of activity and may be skewed based on timing of revenues and expenditures. The most recent audited fund balance is as of 09/30/2025 and may be found on the balance sheet report contained in this reporting package.



Statement of Changes in Fund Balance

as of 5/31/2026

Fund 60500-Airport Operating	8,644,088	362,719	(323,117)	-	8,683,690
Total Enterprise Funds	8,644,088	362,719	(323,117)	-	8,683,690
Report Total	37,651,393	13,288,178	(21,527,729)	361,030	29,772,872

Fund balances presented herein are representative of only a month's snapshot of activity and may be skewed based on timing of revenues and expenditures. The most recent audited fund balance is as of 09/30/2025 and may be found on the balance sheet report contained in this reporting package.



Transfers for Year 2026

as of 5/31/2026

Fund Group	Transfers In	Transfers Out
Debt Service Funds		
Certificate of Obligation	6,310,141	-
Brazoria County Toll Road	-	8,507,652
Mobility Projects	2,197,511	-
Enterprise Funds		
Airport Fund	-	1,206
Fiduciary, Trust and Agency		
Fiduciary Funds	159,148	159,148
General Fund Group		
General Fund	-	458,245
Restricted Funds	20,000	-
Special Revenue Funds		
Federal Grants	416,971	-
State Grants	21,274	-
Airport State Grants	1,206	-
Report Total	9,126,250	9,126,250



Debt Service Payment Schedules

Fiscal Year 2026

Limited Tax Refunding Bonds, Series 2016

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

True Interest Cost: 2.207%

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

Unlimited Tax Refunding Bonds, Series 2016

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

True Interest Cost: 2.376%

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

Certificates of Obligation, Series 2018

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

True Interest Cost: 3.496%

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



Debt Service Payment Schedules

Fiscal Year 2026

Unlimited Tax Refunding Bonds, Series 2018

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

True Interest Cost: 2.648%

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

Unlimited Tax Road Refunding Bonds, Series 2020

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

True Interest Cost: 1.721%

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



Debt Service Payment Schedules

Fiscal Year 2026

Certificates of Obligation, Series 2021

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

True Interest Cost: 2.577%

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



Debt Service Payment Schedules

Fiscal Year 2026

Limited Tax Refunding Bonds, Series 2021

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

True Interest Cost: 1.360%

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

Unlimited Tax Refunding Bonds, Series 2021

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

True Interest Cost: 1.340%

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