

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
October 31, 2023

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
October 31, 2023

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

KAYSIE STEWART, CPA
BRAZORIA COUNTY AUDITOR
111 E. LOCUST, ROOM 303
ANGLETON, TX 77515



TELEPHONE:
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November 28, 2023

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 one month ended **October 31, 2023** 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. There were no transfers to report as of October 31, 2023 so that report is excluded for this month. The Debt Service Payment Schedule is also presented for your reference, for fiscal year 2023. Our intention is for this reporting to be useful for you, so we welcome your suggestions for the contents of this submission.

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

Respectfully submitted,

Kaysie Stewart

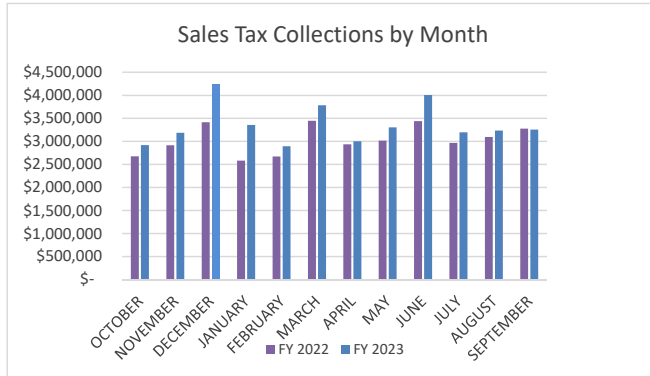
Kaysie Stewart, CPA
Brazoria County Auditor

BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 2023

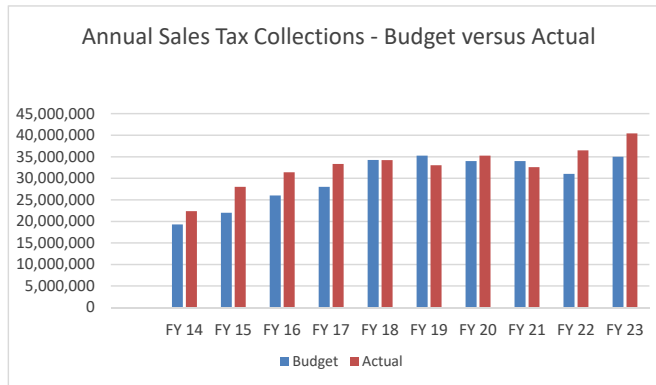
CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2022	FY 2023	DIFF	%
OCTOBER	\$ 2,675,997	\$ 2,918,977	\$ 242,980	9.08%
NOVEMBER	\$ 2,915,362	\$ 3,187,114	\$ 271,752	9.32%
DECEMBER	\$ 3,417,308	\$ 4,235,575	\$ 818,267	23.94%
JANUARY	\$ 2,582,007	\$ 3,358,801	\$ 776,794	30.08%
FEBRUARY	\$ 2,674,322	\$ 2,896,108	\$ 221,786	8.29%
MARCH	\$ 3,446,518	\$ 3,784,669	\$ 338,151	9.81%
APRIL	\$ 2,936,560	\$ 3,004,854	\$ 68,294	2.33%
MAY	\$ 3,017,869	\$ 3,304,495	\$ 286,626	9.50%
JUNE	\$ 3,441,777	\$ 4,007,709	\$ 565,932	16.44%
JULY	\$ 2,968,517	\$ 3,198,125	\$ 229,608	7.73%
AUGUST	\$ 3,097,322	\$ 3,237,062	\$ 139,740	4.51%
SEPTEMBER	\$ 3,277,671	\$ 3,255,439	\$ (22,232)	-0.68%
TOTAL	\$ 36,451,231	\$ 40,388,928	\$ 3,937,697	130.37%



SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

Month Collected/	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Month Remitted										
OCT / DEC	2,061,580	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
NOV / JAN	1,552,235	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
DEC / FEB	2,321,349	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
JAN / MAR	1,461,269	2,201,924	2,603,433	2,403,784	2,469,154	2,419,518	2,650,236	2,289,106	2,582,007	3,358,801
FEB / APR	1,516,225	2,045,674	2,299,393	2,848,424	2,547,052	2,463,806	2,525,579	2,180,322	2,674,322	2,896,108
MAR / MAY	1,865,129	2,614,470	2,864,527	3,217,762	3,215,527	3,070,484	3,165,793	3,066,626	3,446,518	3,784,669
APR / JUN	1,782,042	2,404,823	2,689,329	2,606,749	2,813,563	2,559,583	3,284,410	2,830,660	2,936,560	3,004,854
MAY / JUL	1,728,961	2,206,575	2,694,989	2,774,951	2,825,395	2,707,673	2,645,958	2,722,243	3,017,869	3,304,495
JUN / AUG	1,961,112	2,736,537	3,015,791	3,543,149	3,029,214	2,787,642	3,003,985	2,982,129	3,441,777	4,007,709
JUL / SEPT	1,817,873	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	1,988,824	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	2,297,525	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



SALES TAX BY FISCAL YEAR

	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Budget	19,300,000	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
Actual	22,354,124	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



Aggregate Revenue for Year 2024

10/01/2023 thru 10/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	106,707,687	-	106,707,687	76,538	(106,631,149)
Other Constitutional Tax	39,000,000	-	39,000,000	-	(39,000,000)
Penalty and Interest	600,000	-	600,000	15,542	(584,458)
Licenses and Permits	2,137,100	-	2,137,100	50,436	(2,086,664)
Grant Revenue	214,000	-	214,000	32	(213,969)
Shared Revenue	739,000	-	739,000	-	(739,000)
Fees of Office	7,466,100	-	7,466,100	234,153	(7,231,947)
Library Revenue Fees	66,500	-	66,500	5,570	(60,930)
Legislative Fees	935,910	-	935,910	85,374	(850,536)
Other Fees	1,763,200	-	1,763,200	74,612	(1,688,588)
Fines and Forfeitures	2,632,900	-	2,632,900	194,985	(2,437,915)
Investment Income	3,953,811	-	3,953,811	352,359	(3,601,452)
Sale of Assets	21,000	-	21,000	-	(21,000)
Miscellaneous Revenue	2,620,600	-	2,620,600	16,328	(2,604,272)
Transfers	113,678	-	113,678	-	(113,678)
Total Fund: 10000	168,971,486	-	168,971,486	1,105,928	(167,865,558)
Fund: 10200-Juv Prob Fees					
Other Fees	30,000	-	30,000	1,362	(28,638)
Investment Income	500	-	500	232	(268)
Total Fund: 10200	30,500	-	30,500	1,595	(28,905)
Fund: 10350-Sheriff Special Response Team					
Investment Income	200	-	200	118	(82)
Total Fund: 10350	200	-	200	118	(82)
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	110,000	-	110,000	11,640	(98,360)
Transfers	115,000	-	115,000	-	(115,000)
Total Fund: 10400	225,000	-	225,000	11,640	(213,360)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	20	20
Investment Income	15,000	-	15,000	4,411	(10,589)
Total Fund: 10500	15,000	-	15,000	4,432	(10,568)
Fund: 10600-Fire Training Field					
Investment Income	200	-	200	85	(115)
Total Fund: 10600	200	-	200	85	(115)
Fund: 10700-Parks Special Events					
Investment Income	1,000	-	1,000	958	(42)
Contributions	5,000	-	5,000	-	(5,000)
Total Fund: 10700	6,000	-	6,000	958	(5,042)
Fund: 10710-Parks SFA Special Projects					
Other Fees	1,800	-	1,800	47	(1,753)
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	1,800	-	1,800	47	(1,753)



Aggregate Revenue for Year 2024

10/01/2023 thru 10/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10850-CPS-Donations					
Investment Income	300	-	300	172	(128)
Contributions	3,000	-	3,000	-	(3,000)
Total Fund: 10850	3,300	-	3,300	172	(3,128)
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	41,449,704	-	41,449,704	30,378	(41,419,326)
Penalty and Interest	200,000	-	200,000	6,446	(193,554)
Grant Revenue	-	-	-	84,067	84,067
Fees of Office	-	-	-	7,917	7,917
Other Fees	-	-	-	7	7
Investment Income	-	-	-	47,926	47,926
Miscellaneous Revenue	-	-	-	13,251	13,251
Total Fund: 20000	41,649,704	-	41,649,704	189,992	(41,459,712)
Fund: 20500-Road and Bridge Construction					
Fees of Office	-	-	-	2	2
Total Fund: 20500	-	-	-	2	2
Fund: 39800-Law Library					
Legislative Fees	190,000	-	190,000	18,573	(171,427)
Investment Income	10,000	-	10,000	2,436	(7,564)
Miscellaneous Revenue	12,000	-	12,000	1,778	(10,222)
Transfers	70,000	-	70,000	-	(70,000)
Total Fund: 39800	282,000	-	282,000	22,786	(259,214)
Fund: 39900-Mosquito Control District					
Tax Revenue	2,041,188	-	2,041,188	1,517	(2,039,671)
Penalty and Interest	12,500	-	12,500	350	(12,150)
Fees of Office	-	-	-	1	1
Investment Income	35,000	-	35,000	5,679	(29,321)
Sale of Assets	500	-	500	-	(500)
Total Fund: 39900	2,089,188	-	2,089,188	7,547	(2,081,641)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,122,653	-	1,122,653	827	(1,121,826)
Penalty and Interest	1,000	-	1,000	186	(814)
Investment Income	-	-	-	6,201	6,201
Total Fund: 41000	1,123,653	-	1,123,653	7,214	(1,116,439)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,041,188	-	2,041,188	1,565	(2,039,623)
Penalty and Interest	500	-	500	357	(143)
Investment Income	6,500	-	6,500	306	(6,194)
Total Fund: 42000	2,048,188	-	2,048,188	2,228	(2,045,960)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	671,041	-	671,041	603	(670,438)
Penalty and Interest	500	-	500	175	(325)
Investment Income	12,000	-	12,000	2,748	(9,252)
Total Fund: 42100	683,541	-	683,541	3,526	(680,015)



Aggregate Revenue for Year 2024

10/01/2023 thru 10/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	2,610,169	-	2,610,169	1,711	(2,608,458)
Penalty and Interest	1,000	-	1,000	398	(602)
Investment Income	110,000	-	110,000	19,262	(90,738)
Total Fund: 42200	2,721,169	-	2,721,169	21,371	(2,699,798)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	75	75
Penalty and Interest	-	-	-	52	52
Total Fund: 44000	-	-	-	127	127
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	3,533,806	-	3,533,806	2,581	(3,531,225)
Penalty and Interest	1,000	-	1,000	576	(424)
Investment Income	55,000	-	55,000	18,596	(36,404)
Total Fund: 45000	3,589,806	-	3,589,806	21,753	(3,568,053)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	2	2
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,346,971	-	3,346,971	396,106	(2,950,865)
Total Fund: 60500	3,346,971	-	3,346,971	396,108	(2,950,863)
Report Total	226,787,706	-	226,787,706	1,797,627	(224,990,079)



Budget to Actuals for Year 2024

10/1/2023 thru 10/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	780,588	-	780,588	(510,408)	(67,859)	202,321	74%
Operating Expenditures	55,000	-	55,000	(185)	(15,558)	39,257	29%
	835,588	-	835,588	(510,592)	(83,418)	241,578	71%
10100 Comm. South Service Center							
Salaries & Benefits	462,230	-	462,230	(292,756)	(39,739)	129,734	72%
Operating Expenditures	9,525	-	9,525	(596)	(543)	8,386	12%
	471,755	-	471,755	(293,352)	(40,283)	138,120	71%
10200 Comm. Central Service Center							
Salaries & Benefits	462,922	-	462,922	(291,580)	(40,888)	130,455	72%
Operating Expenditures	11,300	-	11,300	-	-	11,300	0%
	474,222	-	474,222	(291,580)	(40,888)	141,755	70%
10300 Comm. North Service Center							
Salaries & Benefits	460,183	-	460,183	(290,229)	(38,297)	131,657	71%
Operating Expenditures	13,518	-	13,518	(946)	161	12,733	6%
	473,701	-	473,701	(291,175)	(38,137)	144,390	70%
10400 Comm. West Service Center							
Salaries & Benefits	487,479	-	487,479	(309,695)	(43,053)	134,731	72%
Operating Expenditures	26,800	-	26,800	(600)	-	26,200	2%
	514,279	-	514,279	(310,295)	(43,053)	160,931	69%
12000 County Clerk							
Salaries & Benefits	3,032,335	-	3,032,335	(1,851,742)	(252,051)	928,542	69%
Operating Expenditures	69,200	-	69,200	(13,350)	(610)	55,240	20%
	3,101,535	-	3,101,535	(1,865,092)	(252,661)	983,782	68%
13000 Veteran's Service							
Salaries & Benefits	264,925	-	264,925	(171,385)	(21,393)	72,148	73%
Operating Expenditures	9,925	-	9,925	(945)	(55)	8,925	10%
	274,850	-	274,850	(172,330)	(21,448)	81,073	71%
14000 Emergency Management							
Salaries & Benefits	453,593	-	453,593	(296,467)	(41,767)	115,358	75%
Operating Expenditures	55,600	-	55,600	(6,345)	(620)	48,636	13%
	509,193	-	509,193	(302,812)	(42,387)	163,994	68%
14900 Non-Departmental							
Operating Expenditures	7,150,856	(65,700)	7,085,156	(25,000)	(424,548)	6,635,608	6%
Capital	-	-	-	51,792	(51,792)	-	0%
	7,150,856	(65,700)	7,085,156	26,792	(476,339)	6,635,608	6%
15001 County Court at Law 1							
Salaries & Benefits	474,371	-	474,371	(324,102)	(41,298)	108,972	77%
Operating Expenditures	284,700	-	284,700	(1,905)	(2,012)	280,782	1%
	759,071	-	759,071	(326,007)	(43,310)	389,754	49%
15002 County Court at Law 2							
Salaries & Benefits	475,547	-	475,547	(324,102)	(41,392)	110,053	77%
Operating Expenditures	192,600	-	192,600	(1,274)	(3,307)	188,019	2%
	668,147	-	668,147	(325,376)	(44,699)	298,072	55%
15003 County Court at Law 3							
Salaries & Benefits	516,002	-	516,002	(357,413)	(43,805)	114,785	78%
Operating Expenditures	308,059	-	308,059	(2,656)	(2,502)	302,901	2%
	824,061	-	824,061	(360,069)	(46,307)	417,686	49%
15004 County Court at Law 4							
Salaries & Benefits	521,364	-	521,364	(357,413)	(45,297)	118,655	77%



Budget to Actuals for Year 2024

10/1/2023 thru 10/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	304,900	-	304,900	(1,500)	(2,191)	301,209	1%
	826,264	-	826,264	(358,913)	(47,488)	419,864	49%
15900 Probate Court Investigations							
Salaries & Benefits	190,578	-	190,578	(121,738)	(16,882)	51,957	73%
Operating Expenditures	4,612	-	4,612	(600)	-	4,012	13%
	195,190	-	195,190	(122,338)	(16,882)	55,969	71%
16000 District Courts							
Salaries & Benefits	784,609	-	784,609	(507,520)	(69,222)	207,868	74%
Operating Expenditures	217,805	-	217,805	(9,414)	(5,228)	203,163	7%
	1,002,414	-	1,002,414	(516,933)	(74,450)	411,030	59%
16149 District Court-149th							
Salaries & Benefits	303,277	-	303,277	(196,898)	(25,678)	80,701	73%
Operating Expenditures	654,500	-	654,500	-	(12,919)	641,581	2%
	957,777	-	957,777	(196,898)	(38,597)	722,282	25%
16239 District Court-239th							
Salaries & Benefits	306,656	-	306,656	(196,898)	(25,854)	83,904	73%
Operating Expenditures	565,000	-	565,000	-	-	565,000	0%
	871,656	-	871,656	(196,898)	(25,854)	648,904	26%
16300 District Court-300th							
Salaries & Benefits	305,701	-	305,701	(196,898)	(27,035)	81,769	73%
Operating Expenditures	610,000	-	610,000	-	-	610,000	0%
Transfers	450,000	-	450,000	-	-	450,000	0%
	1,365,701	-	1,365,701	(196,898)	(27,035)	1,141,769	16%
16412 District Court-412th							
Salaries & Benefits	304,748	-	304,748	(196,898)	(26,894)	80,957	73%
Operating Expenditures	560,000	-	560,000	-	(3,941)	556,059	1%
	864,748	-	864,748	(196,898)	(30,835)	637,016	26%
16461 District Court-461st							
Salaries & Benefits	302,322	-	302,322	(196,898)	(25,609)	79,815	74%
Operating Expenditures	365,000	-	365,000	-	(2,406)	362,594	1%
	667,322	-	667,322	(196,898)	(28,015)	442,408	34%
17000 District Clerk							
Salaries & Benefits	3,209,266	-	3,209,266	(1,979,598)	(264,466)	965,201	70%
Operating Expenditures	77,200	-	77,200	(22,217)	(372)	54,611	29%
	3,286,466	-	3,286,466	(2,001,815)	(264,839)	1,019,812	69%
18110 Justice of the Peace 1,1							
Salaries & Benefits	582,481	-	582,481	(351,310)	(51,744)	179,426	69%
Operating Expenditures	20,683	-	20,683	(2,225)	(1,590)	16,868	18%
	603,164	-	603,164	(353,535)	(53,334)	196,294	67%
18120 Justice of the Peace 1,2							
Salaries & Benefits	596,113	-	596,113	(360,592)	(47,695)	187,826	68%
Operating Expenditures	26,600	65,700	92,300	(60,270)	(487)	31,543	66%
	622,713	65,700	688,413	(420,861)	(48,183)	219,369	68%
18210 Justice of the Peace 2,1							
Salaries & Benefits	578,538	-	578,538	(351,569)	(49,004)	177,965	69%
Operating Expenditures	14,820	-	14,820	(1,865)	(1,117)	11,839	20%
	593,358	-	593,358	(353,433)	(50,121)	189,804	68%
18220 Justice of the Peace 2,2							
Salaries & Benefits	586,771	-	586,771	(354,266)	(46,889)	185,616	68%



Budget to Actuals for Year 2024

10/1/2023 thru 10/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	22,700	-	22,700	(3,500)	-	19,200	15%
	609,471	-	609,471	(357,766)	(46,889)	204,816	66%
18310 Justice of the Peace 3,1							
Salaries & Benefits	525,690	-	525,690	(316,460)	(46,550)	162,680	69%
Operating Expenditures	17,900	-	17,900	(4,234)	(1,065)	12,601	30%
	543,590	-	543,590	(320,694)	(47,615)	175,281	68%
18320 Justice of the Peace 3,2							
Salaries & Benefits	504,944	-	504,944	(303,691)	(44,735)	156,517	69%
Operating Expenditures	17,900	-	17,900	(3,456)	(544)	13,900	22%
	522,844	-	522,844	(307,148)	(45,279)	170,417	67%
18410 Justice of the Peace 4,1							
Salaries & Benefits	580,193	-	580,193	(350,459)	(51,554)	178,179	69%
Operating Expenditures	17,550	-	17,550	871	(871)	17,550	0%
	597,743	-	597,743	(349,588)	(52,425)	195,729	67%
18420 Justice of the Peace 4,2							
Salaries & Benefits	667,810	-	667,810	(402,459)	(58,785)	206,566	69%
Operating Expenditures	49,400	-	49,400	(19,162)	(1,338)	28,900	41%
	717,210	-	717,210	(421,621)	(60,123)	235,466	67%
19000 Judicial Miscellaneous							
Salaries & Benefits	565,924	-	565,924	(313,912)	(26,188)	225,823	60%
Operating Expenditures	2,157,911	-	2,157,911	(287,451)	(43,230)	1,827,229	15%
Transfers	50,000	-	50,000	-	-	50,000	0%
	2,773,835	-	2,773,835	(601,363)	(69,419)	2,103,052	24%
19100 Indigent Defense							
Salaries & Benefits	242,395	-	242,395	(149,272)	(21,509)	71,614	70%
Operating Expenditures	6,171	-	6,171	32	(32)	6,171	0%
	248,566	-	248,566	(149,241)	(21,540)	77,785	69%
19200 Bail Bond Board							
Salaries & Benefits	147,108	-	147,108	(90,731)	(13,079)	43,298	71%
Operating Expenditures	5,500	-	5,500	(1,500)	-	4,000	27%
	152,608	-	152,608	(92,231)	(13,079)	47,298	69%
19300 District Attorney							
Salaries & Benefits	9,821,301	-	9,821,301	(6,435,300)	(844,446)	2,541,556	74%
Operating Expenditures	192,150	-	192,150	(78,457)	(8,575)	105,117	45%
Capital	213,000	-	213,000	(115,180)	-	97,820	54%
Transfers	364,000	-	364,000	-	-	364,000	0%
	10,590,451	-	10,590,451	(6,628,937)	(853,021)	3,108,493	71%
19900 Law Library							
Transfers	70,000	-	70,000	-	-	70,000	0%
	70,000	-	70,000	-	-	70,000	0%
20100 County Auditor							
Salaries & Benefits	2,107,685	-	2,107,685	(1,394,125)	(187,008)	526,552	75%
Operating Expenditures	19,600	-	19,600	(6,931)	(632)	12,037	39%
	2,127,285	-	2,127,285	(1,401,056)	(187,640)	538,589	75%
20200 Purchasing							
Salaries & Benefits	807,253	-	807,253	(523,122)	(71,485)	212,646	74%
Operating Expenditures	40,250	-	40,250	(18,501)	(404)	21,345	47%
	847,503	-	847,503	(541,623)	(71,889)	233,991	72%
20300 County Treasurer							
Salaries & Benefits	397,431	-	397,431	(256,959)	(34,432)	106,040	73%



Budget to Actuals for Year 2024

10/1/2023 thru 10/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	230,650	-	230,650	(53,465)	(8,809)	168,376	27%
	628,081	-	628,081	(310,424)	(43,241)	274,416	56%
20400 Human Resources							
Salaries & Benefits	1,067,573	-	1,067,573	(760,005)	(85,541)	222,027	79%
Operating Expenditures	175,050	-	175,050	(87,528)	(1,113)	86,409	51%
	1,242,623	-	1,242,623	(847,533)	(86,654)	308,437	75%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,214,995	-	4,214,995	(2,581,975)	(354,452)	1,278,569	70%
Operating Expenditures	188,100	-	188,100	(46,187)	(11,993)	129,920	31%
	4,403,095	-	4,403,095	(2,628,162)	(366,445)	1,408,489	68%
22000 Information Systems							
Salaries & Benefits	3,768,304	-	3,768,304	(2,527,807)	(330,975)	909,522	76%
Operating Expenditures	7,472,716	-	7,472,716	(1,748,773)	(424,449)	5,299,494	29%
Capital	489,200	-	489,200	(84,210)	-	404,990	17%
	11,730,220	-	11,730,220	(4,360,789)	(755,424)	6,614,006	44%
23000 Appraisal District Assessment							
Operating Expenditures	937,150	-	937,150	-	(221,452)	715,698	24%
	937,150	-	937,150	-	(221,452)	715,698	24%
24000 Elections							
Salaries & Benefits	835,845	-	835,845	-	(45,915)	789,930	5%
Operating Expenditures	435,850	-	435,850	(17,317)	(237,409)	181,125	58%
	1,271,695	-	1,271,695	(17,317)	(283,324)	971,055	24%
25000 Facilities Management							
Salaries & Benefits	2,396,839	-	2,396,839	(1,512,598)	(206,486)	677,754	72%
Operating Expenditures	2,279,900	-	2,279,900	(563,623)	(13,873)	1,702,403	25%
Capital	577,500	-	577,500	(131,912)	-	445,588	23%
	5,254,239	-	5,254,239	(2,208,134)	(220,360)	2,825,745	46%
26000 Property Insurance							
Operating Expenditures	2,600,000	-	2,600,000	-	(119,711)	2,480,289	5%
	2,600,000	-	2,600,000	-	(119,711)	2,480,289	5%
30000 County Sheriff							
Salaries & Benefits	22,368,189	-	22,368,189	(13,956,730)	(1,996,849)	6,414,611	71%
Operating Expenditures	3,130,000	-	3,130,000	(906,734)	(191,870)	2,031,395	35%
Capital	1,865,076	-	1,865,076	(256,676)	(43,825)	1,564,575	16%
	27,363,265	-	27,363,265	(15,120,140)	(2,232,544)	10,010,581	63%
30100 Animal Control							
Salaries & Benefits	574,787	-	574,787	(336,946)	(62,734)	175,107	70%
Operating Expenditures	55,000	-	55,000	(13,901)	-	41,099	25%
Capital	-	-	-	-	-	-	0%
	629,787	-	629,787	(350,847)	(62,734)	216,206	66%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	260,433	-	260,433	(156,779)	(17,837)	85,816	67%
Operating Expenditures	3,900	-	3,900	-	-	3,900	0%
	264,333	-	264,333	(156,779)	(17,837)	89,716	66%
32100 Constable-Precinct 1							
Salaries & Benefits	999,354	-	999,354	(696,199)	(103,699)	199,456	80%
Operating Expenditures	215,850	-	215,850	(99,738)	(15,097)	101,015	53%
Capital	103,150	-	103,150	(99,090)	-	4,060	96%
	1,318,354	-	1,318,354	(895,027)	(118,796)	304,531	77%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
32200 Constable-Precinct 2							
Salaries & Benefits	1,003,257	-	1,003,257	(629,210)	(93,955)	280,091	72%
Operating Expenditures	151,700	-	151,700	(25,192)	(1,381)	125,128	18%
Capital	107,000	-	107,000	(53,879)	-	53,121	50%
	1,261,957	-	1,261,957	(708,281)	(95,336)	458,340	64%
32300 Constable-Precinct 3							
Salaries & Benefits	1,085,826	-	1,085,826	(690,330)	(101,960)	293,536	73%
Operating Expenditures	268,335	-	268,335	(10,936)	(2,416)	254,983	5%
Capital	163,000	-	163,000	(48,503)	-	114,497	30%
	1,517,161	-	1,517,161	(749,769)	(104,376)	663,016	56%
32400 Constable-Precinct 4							
Salaries & Benefits	1,686,341	-	1,686,341	(1,044,547)	(157,683)	484,111	71%
Operating Expenditures	123,950	-	123,950	(48,366)	(3,118)	72,465	42%
Capital	100,000	-	100,000	-	-	100,000	0%
	1,910,291	-	1,910,291	(1,092,913)	(160,801)	656,576	66%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	123,471	-	123,471	-	(4,893)	118,579	4%
Operating Expenditures	64,550	-	64,550	(4,150)	-	60,400	6%
	188,021	-	188,021	(4,150)	(4,893)	178,979	5%
34000 Ambulance EMS							
Operating Expenditures	96,000	-	96,000	-	-	96,000	0%
	96,000	-	96,000	-	-	96,000	0%
34100 Fire Protection							
Salaries & Benefits	57,331	-	57,331	(36,532)	(5,715)	15,083	74%
Operating Expenditures	566,000	-	566,000	-	(525,000)	41,000	93%
	623,331	-	623,331	(36,532)	(530,715)	56,083	91%
34200 Fire Marshal							
Transfers	610,000	-	610,000	-	-	610,000	0%
	610,000	-	610,000	-	-	610,000	0%
35000 Detention Center							
Salaries & Benefits	14,793,863	-	14,793,863	(8,759,787)	(1,473,986)	4,560,091	69%
Operating Expenditures	8,745,400	-	8,745,400	(3,883,497)	(1,247,396)	3,614,507	59%
Capital	100,000	-	100,000	19,778	(19,778)	100,000	0%
	23,639,263	-	23,639,263	(12,623,506)	(2,741,160)	8,274,598	65%
36000 Juvenile Probation							
Salaries & Benefits	8,385,435	-	8,385,435	(5,235,605)	(692,913)	2,456,917	71%
Operating Expenditures	1,548,897	-	1,548,897	(898,417)	(114,521)	535,959	65%
Capital	18,000	-	18,000	21,609	(21,609)	18,000	0%
Transfers	450,000	-	450,000	-	-	450,000	0%
	10,402,332	-	10,402,332	(6,112,414)	(829,043)	3,460,876	67%
40000 Adult Probation							
Operating Expenditures	731,326	-	731,326	(12,447)	(416)	718,463	2%
Transfers	92,000	-	92,000	-	-	92,000	0%
	823,326	-	823,326	(12,447)	(416)	810,463	2%
45000 Health							
Salaries & Benefits	1,348,464	-	1,348,464	(860,770)	(114,751)	372,943	72%
Operating Expenditures	98,725	-	98,725	(27,497)	(3,004)	68,224	31%
Transfers	10,000	-	10,000	-	-	10,000	0%
	1,457,189	-	1,457,189	(888,267)	(117,754)	451,167	69%
45200 Indigent Health Care							
Salaries & Benefits	195,351	-	195,351	(118,893)	(15,343)	61,115	69%



Budget to Actuals for Year 2024

10/1/2023 thru 10/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	2,442,145	-	2,442,145	(195,648)	(27,248)	2,219,249	9%
	2,637,496	-	2,637,496	(314,541)	(42,592)	2,280,364	14%
45300 Water Lab							
Salaries & Benefits	228,203	-	228,203	(140,882)	(20,272)	67,049	71%
Operating Expenditures	54,450	-	54,450	(4,859)	-	49,591	9%
	282,653	-	282,653	(145,741)	(20,272)	116,640	59%
46000 Children Protective Services							
Operating Expenditures	96,948	-	96,948	(239)	(316)	96,393	1%
Transfers	20,000	-	20,000	-	-	20,000	0%
	116,948	-	116,948	(239)	(316)	116,393	0%
47000 Environmental Health							
Salaries & Benefits	1,360,130	-	1,360,130	(768,023)	(119,091)	473,017	65%
Operating Expenditures	87,385	-	87,385	(7,901)	(2,349)	77,136	12%
Transfers	115,000	-	115,000	-	-	115,000	0%
	1,562,515	-	1,562,515	(775,923)	(121,439)	665,152	57%
49000 County Welfare							
Salaries & Benefits	57,626	-	57,626	(34,594)	(7,646)	15,386	73%
Operating Expenditures	13,400	-	13,400	(974)	(26)	12,400	7%
	71,026	-	71,026	(35,569)	(7,671)	27,786	61%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	-	268,800	0%
	268,800	-	268,800	-	-	268,800	0%
51000 Actions							
Operating Expenditures	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
52000 Helpline							
Operating Expenditures	20,000	-	20,000	-	(20,000)	-	100%
	20,000	-	20,000	-	(20,000)	-	100%
53000 Marine Protection Service							
Operating Expenditures	12,000	-	12,000	-	(12,000)	-	100%
	12,000	-	12,000	-	(12,000)	-	100%
55000 Library Administration							
Salaries & Benefits	6,751,740	-	6,751,740	(4,344,104)	(586,669)	1,820,967	73%
Operating Expenditures	1,637,020	-	1,637,020	(1,004,205)	(197,406)	435,408	73%
	8,388,760	-	8,388,760	(5,348,309)	(784,076)	2,256,375	73%
56000 Parks							
Salaries & Benefits	3,862,293	-	3,862,293	(2,531,326)	(337,314)	993,653	74%
Operating Expenditures	1,108,200	-	1,108,200	(431,530)	(21,068)	655,601	41%
Capital	765,450	-	765,450	-	-	765,450	0%
	5,735,943	-	5,735,943	(2,962,856)	(358,382)	2,414,704	58%
56170 Parks-Camp Mohawk							
Operating Expenditures	6,000	-	6,000	-	-	6,000	0%
	6,000	-	6,000	-	-	6,000	0%
57000 Fairgrounds							
Salaries & Benefits	107,789	-	107,789	(121,260)	(20,361)	(33,833)	131%
Operating Expenditures	251,000	-	251,000	(24,154)	(1,558)	225,288	10%
	358,789	-	358,789	(145,414)	(21,920)	191,455	47%
58000 Museum							
Salaries & Benefits	622,396	-	622,396	(398,145)	(43,700)	180,550	71%
Operating Expenditures	24,550	-	24,550	(1,500)	(102)	22,948	7%



Budget to Actuals for Year 2024

10/1/2023 thru 10/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Capital	-	-	-	-	-	-	0%
	646,946	-	646,946	(399,645)	(43,801)	203,499	69%
60000 Agriculture Extension							
Salaries & Benefits	527,617	-	527,617	(334,709)	(43,458)	149,450	72%
Operating Expenditures	56,055	-	56,055	(7,653)	(2,484)	45,918	18%
	583,672	-	583,672	(342,362)	(45,942)	195,368	67%
65000 Flood Plain Administrator							
Salaries & Benefits	312,099	-	312,099	(191,091)	(27,699)	93,308	70%
Operating Expenditures	10,992	-	10,992	(1,209)	(876)	8,907	19%
	323,091	-	323,091	(192,301)	(28,575)	102,215	68%
Total Fund: 10000	168,971,486	-	168,971,486	(81,091,800)	(14,037,485)	73,842,201	56%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	16,200	-	16,200	(3,221)	-	12,979	20%
	16,200	-	16,200	(3,221)	-	12,979	20%
Total Fund: 10200	16,200	-	16,200	(3,221)	-	12,979	20%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	-	-	10,000	0%
	10,000	-	10,000	-	-	10,000	0%
Total Fund: 10350	10,000	-	10,000	-	-	10,000	0%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	209,496	-	209,496	(115,261)	(18,060)	76,175	64%
	209,496	-	209,496	(115,261)	(18,060)	76,175	64%
Total Fund: 10400	209,496	-	209,496	(115,261)	(18,060)	76,175	64%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	-	2,000	0%
	2,000	-	2,000	-	-	2,000	0%
Total Fund: 10600	2,000	-	2,000	-	-	2,000	0%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	-	-	-	(947)	(53)	(1,000)	0%
	-	-	-	(947)	(53)	(1,000)	0%
Total Fund: 10700	-	-	-	(947)	(53)	(1,000)	0%
Fund: 10710-Parks SFA Special Projects							
56020 Parks-SFA Munson Historical							
Operating Expenditures	2,000	-	2,000	-	-	2,000	0%
	2,000	-	2,000	-	-	2,000	0%
Total Fund: 10710	2,000	-	2,000	-	-	2,000	0%
Fund: 10850-CPS-Donations							
46000 Children Protective Services							
Operating Expenditures	14,300	-	14,300	(1,250)	-	13,050	9%
	14,300	-	14,300	(1,250)	-	13,050	9%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Total Fund: 10850	14,300	-	14,300	(1,250)	-	13,050	9%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	61,500	-	61,500	-	-	61,500	0%
	61,500	-	61,500	-	-	61,500	0%
70000 Road and Bridge							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
71000 RB South Service Center							
Salaries & Benefits	3,594,194	(340,000)	3,254,194	(2,289,938)	(302,239)	662,017	80%
Operating Expenditures	2,160,000	-	2,160,000	(481,848)	(48,566)	1,629,586	25%
Capital	600,000	-	600,000	-	-	600,000	0%
	6,354,194	(340,000)	6,014,194	(2,771,786)	(350,804)	2,891,604	52%
72000 RB Central Service Center							
Salaries & Benefits	3,546,563	(340,000)	3,206,563	(2,247,591)	(272,337)	686,634	79%
Operating Expenditures	2,160,000	-	2,160,000	(373,081)	(74,355)	1,712,564	21%
Capital	600,000	-	600,000	-	-	600,000	0%
	6,306,563	(340,000)	5,966,563	(2,620,672)	(346,693)	2,999,198	50%
73000 RB North Service Center							
Salaries & Benefits	3,409,977	(80,000)	3,329,977	(2,161,097)	(230,356)	938,524	72%
Operating Expenditures	2,178,000	-	2,178,000	(400,296)	(58,719)	1,718,985	21%
Capital	582,000	-	582,000	(561,959)	-	20,041	97%
	6,169,977	(80,000)	6,089,977	(3,123,352)	(289,075)	2,677,550	56%
74000 RB West Service Center							
Salaries & Benefits	3,680,871	(440,000)	3,240,871	(2,357,445)	(257,961)	625,465	81%
Operating Expenditures	2,160,000	(5,370)	2,154,630	(431,218)	(49,397)	1,674,015	22%
Capital	600,000	5,370	605,370	(555,717)	-	49,653	92%
	6,440,871	(440,000)	6,000,871	(3,344,380)	(307,359)	2,349,133	61%
75000 Engineer's Office							
Salaries & Benefits	2,267,503	-	2,267,503	(1,494,253)	(170,220)	603,030	73%
Operating Expenditures	1,158,500	160,161	1,318,661	(43,645)	(19,186)	1,255,830	5%
Capital	-	339,839	339,839	(347,699)	-	(7,860)	102%
Transfers	1,733,100	-	1,733,100	-	-	1,733,100	0%
	5,159,103	500,000	5,659,103	(1,885,597)	(189,406)	3,584,100	37%
Total Fund: 20000	30,492,207	(700,000)	29,792,207	(13,745,787)	(1,483,336)	14,563,085	51%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	340,000	340,000	-	-	340,000	0%
Operating Expenditures	1,500,000	-	1,500,000	-	-	1,500,000	0%
	1,500,000	340,000	1,840,000	-	-	1,840,000	0%
72000 RB Central Service Center							
Salaries & Benefits	-	340,000	340,000	-	-	340,000	0%
Operating Expenditures	1,500,000	-	1,500,000	-	-	1,500,000	0%
	1,500,000	340,000	1,840,000	-	-	1,840,000	0%
73000 RB North Service Center							
Salaries & Benefits	-	80,000	80,000	-	-	80,000	0%
Operating Expenditures	1,500,000	-	1,500,000	-	-	1,500,000	0%
	1,500,000	80,000	1,580,000	-	-	1,580,000	0%



Budget to Actuals for Year 2024

10/1/2023 thru 10/31/2023

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
74000 RB West Service Center							
Salaries & Benefits	-	440,000	440,000	-	(53,785)	386,215	12%
Operating Expenditures	1,500,000	-	1,500,000	(420,565)	(169,967)	909,468	39%
	1,500,000	440,000	1,940,000	(420,565)	(223,752)	1,295,683	33%
75000 Engineer's Office							
Operating Expenditures	1,250,000	(515,260)	734,740	-	-	734,740	0%
Capital	7,225,000	15,260	7,240,260	(15,260)	-	7,225,000	0%
	8,475,000	(500,000)	7,975,000	(15,260)	-	7,959,740	0%
Total Fund: 20500	14,475,000	700,000	15,175,000	(435,825)	(223,752)	14,515,423	4%
Fund: 39800-Law Library							
19900 Law Library							
Salaries & Benefits	84,218	-	84,218	(53,418)	(7,482)	23,317	72%
Operating Expenditures	393,800	-	393,800	(216,586)	(15,783)	161,430	59%
Capital	20,000	-	20,000	-	-	20,000	0%
	498,018	-	498,018	(270,005)	(23,266)	204,748	59%
22000 Information Systems							
Operating Expenditures	107,200	-	107,200	(10,940)	-	96,260	10%
	107,200	-	107,200	(10,940)	-	96,260	10%
Total Fund: 39800	605,218	-	605,218	(280,945)	(23,266)	301,007	50%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	17,000	-	17,000	-	-	17,000	0%
	17,000	-	17,000	-	-	17,000	0%
49900 Mosquito Control							
Salaries & Benefits	1,375,031	-	1,375,031	(845,812)	(116,311)	412,908	70%
Operating Expenditures	1,447,200	-	1,447,200	(312,630)	(41,153)	1,093,418	24%
Capital	53,000	-	53,000	-	-	53,000	0%
	2,875,231	-	2,875,231	(1,158,442)	(157,464)	1,559,325	46%
Total Fund: 39900	2,892,231	-	2,892,231	(1,158,442)	(157,464)	1,576,325	45%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	22,900	-	22,900	-	-	22,900	0%
	22,900	-	22,900	-	-	22,900	0%
90000 Airport							
Salaries & Benefits	1,194,819	-	1,194,819	(757,043)	(106,795)	330,981	72%
Operating Expenditures	2,368,000	-	2,368,000	(287,025)	(86,153)	1,994,823	16%
Capital	1,612,715	-	1,612,715	(28,645)	-	1,584,070	2%
Transfers	278,500	-	278,500	-	-	278,500	0%
	5,454,034	-	5,454,034	(1,072,713)	(192,947)	4,188,374	23%
Total Fund: 60500	5,476,934	-	5,476,934	(1,072,713)	(192,947)	4,211,274	23%
Report Total	223,167,072	-	223,167,072	(97,906,191)	(16,136,362)	109,124,519	51%



Balance Sheet for Year 2024

as of 10/31/2023

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

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	(10,401,723)	(2,012,248)	4,807	(124,613)	58,318
Investments	3,486,418	109,621	565	1,854	
Accounts Receivable	(3,393,137)	(17,529)			66,191
Inventory				(17,039)	
Prepaid	5,756	(7,714)	(5)	(325)	(249)
	(10,302,686)	(1,927,871)	5,368	(140,122)	124,261
Liabilities					
Accounts Payable - Other	1,008,040	640,725	2,628	1,914	91,396
AP-State of Texas Court Costs	338,159				
AP-State of Texas Other Liab	(249)	(1)			-
AP-Governmental Entities	780				
AP-Payroll Liabilities	(1,250,047)	(171,358)	(1,030)	(15,699)	(12,656)
AP Due to Others	(27,778)				
Tax Office Liabilities	(2,707,747)				
Due to Agency Groups	(11,097)				
	(2,649,938)	469,366	1,597	(13,785)	78,740

Note: The total receivable from Brazoria County Toll Road Authority is \$162.05. The current presentation of this report only includes the General Fund and Road & Bridge portions.



Statement of Changes in Fund Balance

as of 10/31/2023

Fund	Unaudited Fund Balance	Month Ending Oct 31, 2023			10/31/2023
		Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	97,884,171	1,089,192	(14,038,052)	-	84,935,311
Fund 10100-General Fund - Construction	210,687	-	-	-	210,687
Fund 10200-Juv Prob Fees	35,582	1,362	-	-	36,944
Fund 10300-Unclaimed Juvenile Restitution	11,561	-	-	-	11,561
Fund 10350-Sheriff Special Response Team	18,330	-	-	-	18,330
Fund 10400-Env Health-Retail Food Permits	(1,789)	11,640	(18,066)	-	(8,215)
Fund 10500-District Clerk Contingency	771,714	1,306	-	-	773,020
Fund 10600-Fire Training Field	13,288	-	-	-	13,288
Fund 10700-Parks Special Events	150,460	-	(53)	-	150,407
Fund 10710-Parks SFA Special Projects	9,521	47	-	-	9,568
Fund 10850-CPS-Donations	26,755	-	-	-	26,755
Total General Fund Group	99,130,281	1,103,547	(14,056,171)	-	86,177,657
Fund 20000-Road and Bridge Non-Construct	35,328,881	251,687	(1,486,261)	-	34,094,307
Fund 20500-Road and Bridge Construction	(16,637,424)	2	(223,933)	-	(16,861,355)
Total Road and Bridge Funds	18,691,457	251,689	(1,710,194)	-	17,232,953
Fund 39800-Law Library	177,373	20,916	(13,951)	-	184,338
Fund 39900-Mosquito Control District	1,662,081	3,721	(157,628)	-	1,508,174
Total Special Revenue Funds	1,839,454	24,637	(171,579)	-	1,692,512
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,116,817	3,353	-	-	1,120,170
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	48,757	1,923	-	-	50,679
Fund 42100-2018 Cert of Oblig-I,S	429,227	778	-	-	430,005
Fund 42200-2021 CO-Courthouse Campus I,S	3,005,409	2,109	-	-	3,007,518
Fund 44000-Toll Road-SH288-I&S	(92,680,857)	312	-	231,000	(92,449,545)
Fund 45000-Road Bonds-Mobility-I,S	3,170,057	7,364	-	-	3,177,421
Total Debt Service Funds	(84,910,590)	15,838	-	231,000	(84,663,752)
Fund 60500-Airport Operating	11,018,181	396,108	(193,107)	-	11,221,182
Total Enterprise Funds	11,018,181	396,108	(193,107)	-	11,221,182
Report Total	45,768,783	1,791,819	(16,131,050)	231,000	31,660,552

Fund balances presented herein are representative of only a month's snapshot of activity and may be skewed based on timing of revenues and expenditures. The most recent audited fund balance is as of 09/30/2022 and may be found on the balance sheet report contained in this reporting package.



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