

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
February 29, 2024

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by

BRAZORIA COUNTY AUDITOR

Kaysie Stewart, CPA
County Auditor

BRAZORIA COUNTY, TEXAS
Unaudited Monthly Financial Report

As of
February 29, 2024

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

KAYSIE STEWART, CPA
BRAZORIA COUNTY AUDITOR
237 E. LOCUST, SUITE 403
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TELEPHONE:
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March 26, 2024

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

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Brazoria County, Texas as of and for the five months ended **February 29, 2024** is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. These statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles.

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

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

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

Respectfully submitted,

Kaysie Stewart

Kaysie Stewart, CPA
Brazoria County Auditor

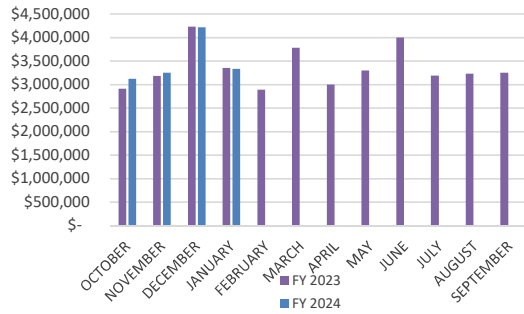
BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 2024

CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2023	FY 2024	DIFF	%
OCTOBER	\$ 2,918,977	\$ 3,129,605	\$ 210,628	7.22%
NOVEMBER	\$ 3,187,114	\$ 3,258,002	\$ 70,888	2.22%
DECEMBER	\$ 4,235,575	\$ 4,222,460	\$ (13,115)	-0.31%
JANUARY	\$ 3,358,801	\$ 3,336,617	\$ (22,184)	-0.66%
FEBRUARY	\$ 2,896,108			
MARCH	\$ 3,784,669			
APRIL	\$ 3,004,854			
MAY	\$ 3,304,495			
JUNE	\$ 4,007,709			
JULY	\$ 3,198,125			
AUGUST	\$ 3,237,062			
SEPTEMBER	\$ 3,255,439			
TOTAL	\$ 40,388,928	\$ 13,946,684	\$ 246,217	8.47%

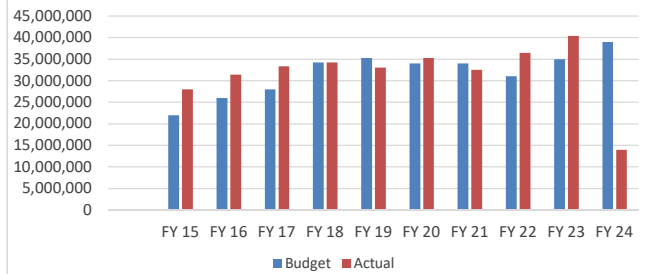
Sales Tax Collections by Month



SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

Month Collected/ Month Remitt	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
OCT / DEC	1,916,231	2,173,364	2,370,762	2,761,724	2,688,403	2,903,267	2,470,404	2,675,997	2,918,977	3,129,605
NOV / JAN	2,008,770	2,236,932	2,836,834	2,628,696	2,445,797	2,959,313	2,329,923	2,915,362	3,187,114	3,258,002
DEC / FEB	2,923,787	3,183,078	3,025,724	3,355,280	3,223,811	4,879,325	3,191,485	3,417,308	4,235,575	4,222,460
JAN / MAR	2,201,924	2,603,433	2,403,784	2,469,154	2,419,518	2,650,236	2,289,106	2,582,007	3,358,801	3,336,617
FEB / APR	2,045,674	2,299,393	2,848,424	2,547,052	2,463,806	2,525,579	2,180,322	2,674,322	2,896,108	-
MAR / MAY	2,614,470	2,864,527	3,217,762	3,215,527	3,070,484	3,165,793	3,066,626	3,446,518	3,784,669	-
APR / JUN	2,404,823	2,689,329	2,606,749	2,813,563	2,559,583	3,284,410	2,830,660	2,936,560	3,004,854	-
MAY / JUL	2,206,575	2,694,989	2,774,951	2,825,395	2,707,673	2,645,958	2,722,243	3,017,869	3,304,495	-
JUN / AUG	2,736,537	3,015,791	3,543,149	3,029,214	2,787,642	3,003,985	2,982,129	3,441,777	4,007,709	-
JUL / SEPT	2,403,914	2,200,027	2,442,438	2,577,899	2,939,101	2,319,781	2,738,182	2,968,517	3,198,125	-
AUG / OCT	2,220,279	2,861,537	2,349,851	3,077,481	2,761,600	2,300,406	2,727,955	3,097,322	3,237,062	-
SEP / NOV	2,322,636	2,561,914	2,891,665	2,894,158	2,952,287	2,592,087	3,024,952	3,277,671	3,255,439	-

Annual Sales Tax Collections - Budget versus Actual



SALES TAX BY FISCAL YEAR

	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Budget	22,000,000	26,000,000	28,000,000	34,250,000	35,250,000	34,000,000	34,000,000	31,000,000	35,000,000	39,000,000
Actual	28,005,620	31,384,316	33,312,092	34,195,142	33,019,705	35,230,141	32,553,987	36,451,230	40,388,928	13,946,684



Aggregate Revenue for Year 2024

10/01/2023 thru 02/29/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	106,707,687	-	106,707,687	92,992,823	(13,714,864)
Other Constitutional Tax	39,000,000	-	39,000,000	10,610,067	(28,389,933)
Penalty and Interest	600,000	-	600,000	180,312	(419,688)
Licenses and Permits	2,137,100	-	2,137,100	692,272	(1,444,828)
Grant Revenue	214,000	-	214,000	86,219	(127,781)
Shared Revenue	739,000	-	739,000	181,864	(557,136)
Fees of Office	7,466,100	-	7,466,100	1,421,644	(6,044,456)
Library Revenue Fees	66,500	-	66,500	27,155	(39,345)
Legislative Fees	935,910	-	935,910	418,525	(517,385)
Other Fees	1,763,200	-	1,763,200	311,453	(1,451,747)
Fines and Forfeitures	2,632,900	-	2,632,900	936,840	(1,696,060)
Investment Income	3,953,811	-	3,953,811	3,294,922	(658,889)
Sale of Assets	21,000	-	21,000	268	(20,732)
Contributions	-	-	-	1,400	1,400
Miscellaneous Revenue	2,620,600	-	2,620,600	861,927	(1,758,673)
Transfers	113,678	-	113,678	-	(113,678)
Total Fund: 10000	168,971,486	-	168,971,486	112,017,691	(56,953,795)
Fund: 10200-Juv Prob Fees					
Other Fees	30,000	-	30,000	4,627	(25,373)
Investment Income	500	-	500	889	389
Total Fund: 10200	30,500	-	30,500	5,515	(24,985)
Fund: 10300-Unclaimed Juvenile Restitution					
Fines and Forfeitures	-	-	-	8	8
Total Fund: 10300	-	-	-	8	8
Fund: 10350-Sheriff Special Response Team					
Investment Income	200	-	200	510	310
Total Fund: 10350	200	-	200	510	310
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	110,000	-	110,000	49,630	(60,370)
Transfers	115,000	-	115,000	115,000	-
Total Fund: 10400	225,000	-	225,000	164,630	(60,370)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	212	212
Investment Income	15,000	-	15,000	20,276	5,276
Total Fund: 10500	15,000	-	15,000	20,488	5,488
Fund: 10600-Fire Training Field					
Investment Income	200	-	200	376	176
Total Fund: 10600	200	-	200	376	176
Fund: 10700-Parks Special Events					
Investment Income	1,000	-	1,000	1,457	457
Contributions	5,000	-	5,000	100	(4,900)
Total Fund: 10700	6,000	-	6,000	1,557	(4,443)



Aggregate Revenue for Year 2024

10/01/2023 thru 02/29/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10710-Parks SFA Special Projects					
Other Fees	1,800	-	1,800	281	(1,519)
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	1,800	-	1,800	281	(1,519)
Fund: 10850-CPS-Donations					
Investment Income	300	-	300	738	438
Contributions	3,000	-	3,000	3,688	688
Total Fund: 10850	3,300	-	3,300	4,426	1,126
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	41,449,704	-	41,449,704	36,104,105	(5,345,599)
Penalty and Interest	200,000	-	200,000	72,138	(127,862)
Grant Revenue	-	-	-	84,067	84,067
Shared Revenue	-	-	-	983,380	983,380
Fees of Office	-	-	-	16,854	16,854
Road and Bridge Fees	-	-	-	454,595	454,595
Other Fees	-	-	-	68	68
Investment Income	-	-	-	470,879	470,879
Sale of Assets	-	-	-	392,790	392,790
Contributions	-	2,145,044	2,145,044	-	(2,145,044)
Miscellaneous Revenue	-	-	-	112,285	112,285
Total Fund: 20000	41,649,704	2,145,044	43,794,748	38,691,159	(5,103,589)
Fund: 20500-Road and Bridge Construction					
Fees of Office	-	-	-	1	1
Total Fund: 20500	-	-	-	1	1
Fund: 39800-Law Library					
Legislative Fees	190,000	-	190,000	89,373	(100,627)
Investment Income	10,000	-	10,000	11,029	1,029
Miscellaneous Revenue	12,000	-	12,000	4,712	(7,288)
Transfers	70,000	-	70,000	70,000	-
Total Fund: 39800	282,000	-	282,000	175,114	(106,886)
Fund: 39900-Mosquito Control District					
Tax Revenue	2,041,188	-	2,041,188	1,779,576	(261,612)
Penalty and Interest	12,500	-	12,500	3,898	(8,602)
Fees of Office	-	-	-	-	-
Investment Income	35,000	-	35,000	31,400	(3,600)
Sale of Assets	500	-	500	-	(500)
Total Fund: 39900	2,089,188	-	2,089,188	1,814,874	(274,314)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,122,653	-	1,122,653	978,593	(144,060)
Penalty and Interest	1,000	-	1,000	2,076	1,076
Investment Income	-	-	-	30,798	30,798
Total Fund: 41000	1,123,653	-	1,123,653	1,011,467	(112,186)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,041,188	-	2,041,188	1,779,733	(261,455)



Aggregate Revenue for Year 2024

10/01/2023 thru 02/29/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Penalty and Interest	500	-	500	3,875	3,375
Investment Income	6,500	-	6,500	6,892	392
Total Fund: 42000	2,048,188	-	2,048,188	1,790,501	(257,688)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	671,041	-	671,041	585,671	(85,370)
Penalty and Interest	500	-	500	1,571	1,071
Investment Income	12,000	-	12,000	14,464	2,464
Total Fund: 42100	683,541	-	683,541	601,706	(81,835)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	2,610,169	-	2,610,169	2,274,532	(335,637)
Penalty and Interest	1,000	-	1,000	4,401	3,401
Investment Income	110,000	-	110,000	93,477	(16,523)
Total Fund: 42200	2,721,169	-	2,721,169	2,372,410	(348,759)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	519	519
Penalty and Interest	-	-	-	330	330
Total Fund: 44000	-	-	-	849	849
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	3,533,806	-	3,533,806	3,080,528	(453,278)
Penalty and Interest	1,000	-	1,000	6,741	5,741
Investment Income	55,000	-	55,000	92,800	37,800
Total Fund: 45000	3,589,806	-	3,589,806	3,180,069	(409,737)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	(1)	(1)
Miscellaneous Revenue	-	-	-	1	1
Enterprise Revenue	3,346,971	-	3,346,971	1,709,105	(1,637,866)
Total Fund: 60500	3,346,971	-	3,346,971	1,709,105	(1,637,867)
Report Total	226,787,706	2,145,044	228,932,750	163,562,736	(65,370,014)



Budget to Actuals for Year 2024

10/1/2023 thru 2/29/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	780,588	-	780,588	(326,060)	(323,118)	131,410	83%
Operating Expenditures	55,000	-	55,000	(3,757)	(19,151)	32,092	42%
	835,588	-	835,588	(329,817)	(342,269)	163,502	80%
10100 Comm. South Service Center							
Salaries & Benefits	462,230	-	462,230	(187,019)	(189,409)	85,802	81%
Operating Expenditures	9,525	-	9,525	(1,814)	(4,405)	3,305	65%
	471,755	-	471,755	(188,834)	(193,814)	89,107	81%
10200 Comm. Central Service Center							
Salaries & Benefits	462,922	-	462,922	(186,268)	(194,348)	82,307	82%
Operating Expenditures	11,300	-	11,300	-	(2,265)	9,035	20%
	474,222	-	474,222	(186,268)	(196,613)	91,342	81%
10300 Comm. North Service Center							
Salaries & Benefits	460,183	-	460,183	(185,367)	(182,150)	92,666	80%
Operating Expenditures	13,518	-	13,518	(1,613)	(3,853)	8,052	40%
	473,701	-	473,701	(186,980)	(186,003)	100,718	79%
10400 Comm. West Service Center							
Salaries & Benefits	487,479	-	487,479	(197,840)	(204,773)	84,866	83%
Operating Expenditures	26,800	-	26,800	(383)	(2,669)	23,749	11%
	514,279	-	514,279	(198,223)	(207,442)	108,615	79%
11000 Records Management & Comm							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12000 County Clerk							
Salaries & Benefits	3,032,335	-	3,032,335	(1,208,699)	(1,235,268)	588,369	81%
Operating Expenditures	69,200	-	69,200	(20,843)	(10,629)	37,728	45%
	3,101,535	-	3,101,535	(1,229,542)	(1,245,897)	626,097	80%
12030 County Clerk-Courthouse							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12040 County Clerk-East Annex							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12110 County Clerk-Manvel							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12120 County Clerk-Pearland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
13000 Veteran's Service							
Salaries & Benefits	264,925	-	264,925	(109,484)	(101,473)	53,968	80%
Operating Expenditures	9,925	-	9,925	(492)	(1,108)	8,325	16%
	274,850	-	274,850	(109,977)	(102,581)	62,293	77%
14000 Emergency Management							
Salaries & Benefits	453,593	-	453,593	(190,155)	(189,720)	73,718	84%
Operating Expenditures	55,600	-	55,600	(6,725)	(10,230)	38,645	30%
	509,193	-	509,193	(196,880)	(199,950)	112,363	78%
14900 Non-Departmental							
Operating Expenditures	7,150,856	(69,780)	7,081,076	4,076	(1,202,726)	5,882,426	17%
Capital	-	-	-	190,663	(191,663)	(1,000)	0%



Budget to Actuals for Year 2024

10/1/2023 thru 2/29/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Transfers	-	9,196,838	9,196,838	-	(9,196,838)	-	100%
	7,150,856	9,127,058	16,277,914	194,739	(10,591,227)	5,881,426	64%
15001 County Court at Law 1							
Salaries & Benefits	474,371	-	474,371	(207,044)	(198,889)	68,439	86%
Operating Expenditures	284,700	-	284,700	(2,775)	(100,749)	181,176	36%
	759,071	-	759,071	(209,819)	(299,638)	249,615	67%
15002 County Court at Law 2							
Salaries & Benefits	475,547	-	475,547	(193,128)	(198,727)	83,692	82%
Operating Expenditures	192,600	-	192,600	(2,823)	(104,195)	85,582	56%
	668,147	-	668,147	(195,951)	(302,922)	169,274	75%
15003 County Court at Law 3							
Salaries & Benefits	516,002	-	516,002	(228,323)	(209,509)	78,171	85%
Operating Expenditures	308,059	-	308,059	(3,521)	(100,767)	203,771	34%
	824,061	-	824,061	(231,844)	(310,276)	281,942	66%
15004 County Court at Law 4							
Salaries & Benefits	521,364	-	521,364	(228,323)	(218,593)	74,448	86%
Operating Expenditures	304,900	-	304,900	(1,004)	(132,792)	171,104	44%
	826,264	-	826,264	(229,328)	(351,385)	245,552	70%
15900 Probate Court Investigations							
Salaries & Benefits	190,578	-	190,578	(77,769)	(80,011)	32,797	83%
Operating Expenditures	4,612	-	4,612	(1,327)	(744)	2,541	45%
	195,190	-	195,190	(79,096)	(80,756)	35,338	82%
16000 District Courts							
Salaries & Benefits	784,609	-	784,609	(324,243)	(328,414)	131,952	83%
Operating Expenditures	217,805	-	217,805	(7,355)	(69,728)	140,721	35%
	1,002,414	-	1,002,414	(331,598)	(398,142)	272,674	73%
16023 District Court-23rd							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
16149 District Court-149th							
Salaries & Benefits	303,277	-	303,277	(125,783)	(122,443)	55,051	82%
Operating Expenditures	654,500	-	654,500	-	(271,917)	382,583	42%
	957,777	-	957,777	(125,783)	(394,359)	437,635	54%
16239 District Court-239th							
Salaries & Benefits	306,656	-	306,656	(125,783)	(123,317)	57,556	81%
Operating Expenditures	565,000	-	565,000	-	(376,744)	188,256	67%
	871,656	-	871,656	(125,783)	(500,061)	245,812	72%
16300 District Court-300th							
Salaries & Benefits	305,701	-	305,701	(125,783)	(128,585)	51,333	83%
Operating Expenditures	610,000	-	610,000	-	(227,716)	382,284	37%
Transfers	450,000	-	450,000	-	-	450,000	0%
	1,365,701	-	1,365,701	(125,783)	(356,301)	883,617	35%
16412 District Court-412th							
Salaries & Benefits	304,748	-	304,748	(125,783)	(127,936)	51,029	83%
Operating Expenditures	560,000	-	560,000	-	(589,676)	(29,676)	105%
	864,748	-	864,748	(125,783)	(717,612)	21,353	98%
16461 District Court-461st							
Salaries & Benefits	302,322	-	302,322	(125,783)	(122,101)	54,438	82%
Operating Expenditures	365,000	-	365,000	-	(113,439)	251,561	31%
	667,322	-	667,322	(125,783)	(235,540)	305,999	54%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
17000 District Clerk							
Salaries & Benefits	3,209,266	-	3,209,266	(1,283,258)	(1,240,659)	685,349	79%
Operating Expenditures	77,200	-	77,200	(19,432)	(13,599)	44,169	43%
	3,286,466	-	3,286,466	(1,302,690)	(1,254,258)	729,518	78%
18000 Justice of the Peace							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
18110 Justice of the Peace 1,1							
Salaries & Benefits	582,481	-	582,481	(224,366)	(244,794)	113,322	81%
Operating Expenditures	20,683	-	20,683	(3,388)	(4,540)	12,756	38%
	603,164	-	603,164	(227,754)	(249,333)	126,077	79%
18120 Justice of the Peace 1,2							
Salaries & Benefits	596,113	-	596,113	(234,831)	(232,360)	128,922	78%
Operating Expenditures	26,600	65,700	92,300	(39,701)	(34,173)	18,426	80%
	622,713	65,700	688,413	(274,532)	(266,533)	147,348	79%
18210 Justice of the Peace 2,1							
Salaries & Benefits	578,538	-	578,538	(224,436)	(234,151)	119,951	79%
Operating Expenditures	14,820	-	14,820	(1,996)	(2,752)	10,073	32%
	593,358	-	593,358	(226,431)	(236,903)	130,024	78%
18220 Justice of the Peace 2,2							
Salaries & Benefits	586,771	-	586,771	(229,010)	(240,143)	117,617	80%
Operating Expenditures	22,700	-	22,700	(3,203)	(2,119)	17,378	23%
	609,471	-	609,471	(232,213)	(242,262)	134,995	78%
18310 Justice of the Peace 3,1							
Salaries & Benefits	525,690	-	525,690	(202,162)	(220,569)	102,959	80%
Operating Expenditures	17,900	-	17,900	(5,504)	(2,793)	9,602	46%
	543,590	-	543,590	(207,666)	(223,362)	112,561	79%
18320 Justice of the Peace 3,2							
Salaries & Benefits	504,944	-	504,944	(193,169)	(207,604)	104,171	79%
Operating Expenditures	17,900	-	17,900	(4,024)	(1,897)	11,980	33%
	522,844	-	522,844	(197,192)	(209,501)	116,151	78%
18410 Justice of the Peace 4,1							
Salaries & Benefits	580,193	-	580,193	(223,881)	(244,005)	112,306	81%
Operating Expenditures	17,550	-	17,550	(1,560)	(3,947)	12,043	31%
	597,743	-	597,743	(225,442)	(247,952)	124,349	79%
18420 Justice of the Peace 4,2							
Salaries & Benefits	667,810	-	667,810	(256,883)	(278,039)	132,888	80%
Operating Expenditures	49,400	-	49,400	(15,274)	(12,048)	22,078	55%
	717,210	-	717,210	(272,156)	(290,087)	154,966	78%
19000 Judicial Miscellaneous							
Salaries & Benefits	565,924	-	565,924	(208,632)	(117,665)	239,627	58%
Operating Expenditures	2,157,911	-	2,157,911	(110,343)	(706,456)	1,341,112	38%
Transfers	50,000	-	50,000	-	(230,170)	(180,170)	460%
	2,773,835	-	2,773,835	(318,975)	(1,054,292)	1,400,568	50%
19001 Drug Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
19002 DWI Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
19003 Mental Health Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
19004 Veterans Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
19100 Indigent Defense							
Salaries & Benefits	242,395	-	242,395	(95,247)	(102,149)	44,998	81%
Operating Expenditures	6,171	-	6,171	(1,394)	(2,609)	2,168	65%
	248,566	-	248,566	(96,641)	(104,758)	47,166	81%
19200 Bail Bond Board							
Salaries & Benefits	147,108	-	147,108	(57,961)	(61,996)	27,151	82%
Operating Expenditures	5,500	-	5,500	(2,404)	(114)	2,982	46%
	152,608	-	152,608	(60,365)	(62,109)	30,134	80%
19300 District Attorney							
Salaries & Benefits	9,821,301	-	9,821,301	(4,136,387)	(4,087,672)	1,597,242	84%
Operating Expenditures	192,150	(1,661)	190,489	(51,740)	(63,726)	75,023	61%
Capital	213,000	-	213,000	(115,180)	-	97,820	54%
Transfers	364,000	-	364,000	-	(8,611)	355,389	2%
	10,590,451	(1,661)	10,588,790	(4,303,306)	(4,160,010)	2,125,474	80%
19400 Child Support							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
19900 Law Library							
Transfers	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
20100 County Auditor							
Salaries & Benefits	2,107,685	-	2,107,685	(890,636)	(887,306)	329,743	84%
Operating Expenditures	19,600	-	19,600	(6,597)	(2,655)	10,348	47%
	2,127,285	-	2,127,285	(897,233)	(889,960)	340,091	84%
20200 Purchasing							
Salaries & Benefits	807,253	-	807,253	(334,182)	(338,926)	134,144	83%
Operating Expenditures	40,250	-	40,250	(15,078)	(7,538)	17,634	56%
	847,503	-	847,503	(349,260)	(346,464)	151,779	82%
20300 County Treasurer							
Salaries & Benefits	397,431	-	397,431	(164,147)	(166,151)	67,133	83%
Operating Expenditures	230,650	-	230,650	(31,458)	(66,102)	133,089	42%
	628,081	-	628,081	(195,605)	(232,253)	200,223	68%
20400 Human Resources							
Salaries & Benefits	1,067,573	-	1,067,573	(486,125)	(397,880)	183,568	83%
Operating Expenditures	175,050	-	175,050	(78,788)	(24,529)	71,733	59%
	1,242,623	-	1,242,623	(564,913)	(422,409)	255,300	79%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,214,995	-	4,214,995	(1,655,172)	(1,678,880)	880,943	79%
Operating Expenditures	188,100	-	188,100	(33,770)	(66,399)	87,931	53%
	4,403,095	-	4,403,095	(1,688,942)	(1,745,279)	968,874	78%
21010 Tax-Alvin							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
21050 Tax-W Annex							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21100 Tax-Lake Jackson							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21110 Tax-Manvel							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21120 Tax-Pearland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21130 Tax-Pearland East							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21150 Tax-Sweeny							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21160 Tax-W Columbia							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
22000 Information Systems							
Salaries & Benefits	3,768,304	-	3,768,304	(1,587,087)	(1,557,115)	624,102	83%
Operating Expenditures	7,472,716	5,643	7,478,359	(1,107,885)	(4,414,708)	1,955,766	74%
Capital	489,200	-	489,200	23,619	(200,537)	312,282	36%
	11,730,220	5,643	11,735,863	(2,671,353)	(6,172,360)	2,892,150	75%
23000 Appraisal District Assessment							
Operating Expenditures	937,150	-	937,150	(1,248)	(481,984)	453,918	52%
	937,150	-	937,150	(1,248)	(481,984)	453,918	52%
24000 Elections							
Salaries & Benefits	835,845	-	835,845	-	(348,183)	487,662	42%
Operating Expenditures	435,850	-	435,850	(25,244)	(270,818)	139,788	68%
	1,271,695	-	1,271,695	(25,244)	(619,002)	627,450	51%
25000 Facilities Management							
Salaries & Benefits	2,396,839	-	2,396,839	(953,168)	(1,003,296)	440,375	82%
Operating Expenditures	2,279,900	-	2,279,900	(681,385)	(862,519)	735,996	68%
Capital	577,500	-	577,500	(270,535)	(29,416)	277,549	52%
	5,254,239	-	5,254,239	(1,905,088)	(1,895,231)	1,453,920	72%
26000 Property Insurance							
Operating Expenditures	2,600,000	-	2,600,000	-	(1,395,543)	1,204,457	54%
	2,600,000	-	2,600,000	-	(1,395,543)	1,204,457	54%
30000 County Sheriff							
Salaries & Benefits	22,368,189	-	22,368,189	(9,251,804)	(9,188,915)	3,927,471	82%
Operating Expenditures	3,130,000	-	3,130,000	(381,011)	(1,367,918)	1,381,071	56%
Capital	1,865,076	(2,662)	1,862,414	(228,424)	(404,873)	1,229,117	34%
	27,363,265	(2,662)	27,360,603	(9,861,238)	(10,961,705)	6,537,660	76%
30100 Animal Control							
Salaries & Benefits	574,787	-	574,787	(186,368)	(267,158)	121,261	79%
Operating Expenditures	55,000	-	55,000	(8,147)	(9,715)	37,138	32%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Capital	-	-	-	-	-	-	0%
	629,787	-	629,787	(194,515)	(276,873)	158,399	75%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	260,433	-	260,433	(102,289)	(78,186)	79,958	69%
Operating Expenditures	3,900	-	3,900	-	-	3,900	0%
	264,333	-	264,333	(102,289)	(78,186)	83,858	68%
32100 Constable-Precinct 1							
Salaries & Benefits	999,354	-	999,354	(448,658)	(465,926)	84,770	92%
Operating Expenditures	215,850	-	215,850	(100,670)	(42,915)	72,265	67%
Capital	103,150	-	103,150	-	(99,090)	4,060	96%
	1,318,354	-	1,318,354	(549,327)	(607,931)	161,095	88%
32200 Constable-Precinct 2							
Salaries & Benefits	1,003,257	-	1,003,257	(401,928)	(440,393)	160,937	84%
Operating Expenditures	151,700	-	151,700	(31,174)	(39,947)	80,578	47%
Capital	107,000	-	107,000	(47,135)	(59,139)	726	99%
	1,261,957	-	1,261,957	(480,237)	(539,479)	242,241	81%
32300 Constable-Precinct 3							
Salaries & Benefits	1,085,826	-	1,085,826	(439,219)	(480,673)	165,933	85%
Operating Expenditures	268,335	(1,320)	267,015	(13,881)	(73,505)	179,629	33%
Capital	163,000	-	163,000	(50,400)	(48,503)	64,097	61%
	1,517,161	(1,320)	1,515,841	(503,501)	(602,681)	409,659	73%
32400 Constable-Precinct 4							
Salaries & Benefits	1,686,341	-	1,686,341	(702,580)	(716,044)	267,716	84%
Operating Expenditures	123,950	(7,790)	116,160	(32,862)	(64,404)	18,893	84%
Capital	100,000	11,870	111,870	(44,754)	(66,870)	246	100%
	1,910,291	4,080	1,914,371	(780,197)	(847,319)	286,855	85%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	123,471	-	123,471	-	(23,202)	100,269	19%
Operating Expenditures	64,550	-	64,550	(3,974)	(22,934)	37,642	42%
	188,021	-	188,021	(3,974)	(46,136)	137,911	27%
34000 Ambulance EMS							
Operating Expenditures	96,000	-	96,000	-	(96,000)	-	100%
	96,000	-	96,000	-	(96,000)	-	100%
34100 Fire Protection							
Salaries & Benefits	57,331	-	57,331	(23,336)	(26,073)	7,921	86%
Operating Expenditures	566,000	-	566,000	-	(546,799)	19,201	97%
	623,331	-	623,331	(23,336)	(572,872)	27,122	96%
34200 Fire Marshal							
Salaries & Benefits	-	-	-	34,675	-	34,675	0%
Transfers	610,000	-	610,000	-	(610,000)	-	100%
	610,000	-	610,000	34,675	(610,000)	34,675	94%
35000 Detention Center							
Salaries & Benefits	14,793,863	-	14,793,863	(5,944,981)	(7,011,056)	1,837,826	88%
Operating Expenditures	8,745,400	-	8,745,400	(1,992,220)	(4,218,315)	2,534,865	71%
Capital	100,000	-	100,000	(4,415)	(85,867)	9,718	90%
	23,639,263	-	23,639,263	(7,941,615)	(11,315,239)	4,382,409	81%
36000 Juvenile Probation							
Salaries & Benefits	8,385,435	-	8,385,435	(3,440,577)	(3,270,652)	1,674,207	80%
Operating Expenditures	1,548,897	-	1,548,897	(582,559)	(464,321)	502,017	68%
Capital	18,000	-	18,000	21,609	(21,609)	18,000	0%



Budget to Actuals for Year 2024

10/1/2023 thru 2/29/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Transfers	450,000	-	450,000	-	-	450,000	0%
	10,402,332	-	10,402,332	(4,001,527)	(3,756,582)	2,644,224	75%
40000 Adult Probation							
Operating Expenditures	731,326	-	731,326	(22,673)	(146,724)	561,929	23%
Transfers	92,000	-	92,000	-	(92,000)	-	100%
	823,326	-	823,326	(22,673)	(238,724)	561,929	32%
45000 Health							
Salaries & Benefits	1,348,464	-	1,348,464	(551,779)	(551,564)	245,121	82%
Operating Expenditures	98,825	-	98,825	(24,242)	(28,390)	46,193	53%
Transfers	10,000	-	10,000	-	2,979	12,979	(30%)
	1,457,289	-	1,457,289	(576,021)	(576,975)	304,293	79%
45050 CRI-HAZ							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
45100 WIC							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
45200 Indigent Health Care							
Salaries & Benefits	195,351	-	195,351	(73,804)	(67,214)	54,333	72%
Operating Expenditures	2,442,145	-	2,442,145	(139,358)	(182,207)	2,120,580	13%
	2,637,496	-	2,637,496	(213,162)	(249,421)	2,174,913	18%
45300 Water Lab							
Salaries & Benefits	228,203	-	228,203	(89,894)	(95,792)	42,518	81%
Operating Expenditures	54,450	-	54,450	(2,640)	(17,287)	34,523	37%
	282,653	-	282,653	(92,534)	(113,079)	77,040	73%
46000 Children Protective Services							
Operating Expenditures	96,948	-	96,948	(17,498)	(12,245)	67,205	31%
Transfers	20,000	-	20,000	-	-	20,000	0%
	116,948	-	116,948	(17,498)	(12,245)	87,205	25%
47000 Environmental Health							
Salaries & Benefits	1,360,130	-	1,360,130	(493,037)	(564,934)	302,158	78%
Operating Expenditures	87,385	-	87,385	(11,615)	(13,616)	62,154	29%
Transfers	115,000	-	115,000	-	(118,327)	(3,327)	103%
	1,562,515	-	1,562,515	(504,652)	(696,878)	360,985	77%
49000 County Welfare							
Salaries & Benefits	57,626	-	57,626	(21,996)	(32,408)	3,222	94%
Operating Expenditures	13,400	-	13,400	(1,497)	(289)	11,614	13%
	71,026	-	71,026	(23,494)	(32,697)	14,835	79%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	(198,400)	70,400	74%
	268,800	-	268,800	-	(198,400)	70,400	74%
51000 Actions							
Operating Expenditures	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
52000 Helpline							
Operating Expenditures	20,000	-	20,000	-	(20,000)	-	100%
	20,000	-	20,000	-	(20,000)	-	100%
53000 Marine Protection Service							
Operating Expenditures	12,000	-	12,000	-	(12,000)	-	100%
	12,000	-	12,000	-	(12,000)	-	100%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
55000 Library Administration							
Salaries & Benefits	6,751,740	-	6,751,740	(2,769,676)	(2,775,910)	1,206,154	82%
Operating Expenditures	1,637,020	-	1,637,020	(630,797)	(827,924)	178,299	89%
	8,388,760	-	8,388,760	(3,400,473)	(3,603,834)	1,384,453	83%
55010 Library - Alvin							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55020 Library - Angleton							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55050 Library - Angleton W Annex							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55060 Library - Brazoria							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55070 Library - Clute							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55080 Library - Danbury							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55090 Library - Freeport							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55100 Library - Lake Jackson							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55110 Library - Manvel							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55120 Library - Pearland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55140 Library - Pearland West							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55150 Library -Sweeny							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55160 Library - West Columbia							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56000 Parks							
Salaries & Benefits	3,862,293	-	3,862,293	(1,583,496)	(1,564,119)	714,678	81%
Operating Expenditures	1,108,200	-	1,108,200	(359,397)	(313,632)	435,171	61%
Capital	765,450	-	765,450	359,788	(363,852)	761,386	1%
	5,735,943	-	5,735,943	(1,583,105)	(2,241,603)	1,911,235	67%
56020 Parks-SFA Munson Historical							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
56030 Parks-Hanson							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56040 Parks-Boat Ramps							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56050 Parks-Inland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56060 Parks-Beaches							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56170 Parks-Camp Mohawk							
Operating Expenditures	6,000	-	6,000	-	-	6,000	0%
Capital	-	-	-	71,958	(71,958)	-	0%
	6,000	-	6,000	71,958	(71,958)	6,000	0%
56180 Parks-Quintana							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56190 Parks-San Luis Pass							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
57000 Fairgrounds							
Salaries & Benefits	107,789	-	107,789	(35,120)	(42,527)	30,142	72%
Operating Expenditures	251,000	-	251,000	(22,252)	(79,302)	149,446	40%
	358,789	-	358,789	(57,372)	(121,829)	179,588	50%
58000 Museum							
Salaries & Benefits	622,396	-	622,396	(257,208)	(207,515)	157,673	75%
Operating Expenditures	24,550	-	24,550	(4,547)	(2,722)	17,281	30%
Capital	-	-	-	44,233	(44,233)	-	0%
	646,946	-	646,946	(217,522)	(254,470)	174,954	73%
60000 Agriculture Extension							
Salaries & Benefits	527,617	-	527,617	(213,049)	(208,405)	106,163	80%
Operating Expenditures	56,055	-	56,055	(8,495)	(12,984)	34,575	38%
	583,672	-	583,672	(221,544)	(221,389)	140,738	76%
65000 Flood Plain Administrator							
Salaries & Benefits	312,099	-	312,099	(122,247)	(130,994)	58,858	81%
Operating Expenditures	10,992	-	10,992	(1,425)	(2,355)	7,213	34%
	323,091	-	323,091	(123,671)	(133,349)	66,071	80%
Total Fund: 10000	168,971,586	9,196,838	178,168,424	(51,971,425)	(79,264,485)	46,932,513	74%
Fund: 10100-General Fund - Construction							
56000 Parks							
Operating Expenditures	-	-	-	260	(260)	-	0%
	-	-	-	260	(260)	-	0%
Total Fund: 10100	-	-	-	260	(260)	-	0%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	16,200	-	16,200	(100)	(5,568)	10,532	35%



Budget to Actuals for Year 2024

10/1/2023 thru 2/29/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Capital	-	-	-	14,685	(14,685)	-	0%
	16,200	-	16,200	14,585	(20,253)	10,532	35%
Total Fund: 10200	16,200	-	16,200	14,585	(20,253)	10,532	35%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	-	(783)	9,217	8%
	10,000	-	10,000	-	(783)	9,217	8%
Total Fund: 10350	10,000	-	10,000	-	(783)	9,217	8%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	209,496	-	209,496	(73,873)	(87,231)	48,391	77%
	209,496	-	209,496	(73,873)	(87,231)	48,391	77%
Total Fund: 10400	209,496	-	209,496	(73,873)	(87,231)	48,391	77%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	(239)	1,761	12%
	2,000	-	2,000	-	(239)	1,761	12%
Total Fund: 10600	2,000	-	2,000	-	(239)	1,761	12%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	-	-	-	(824)	(1,176)	(2,000)	0%
Capital	-	-	-	127,707	(127,707)	-	0%
	-	-	-	126,883	(128,883)	(2,000)	0%
Total Fund: 10700	-	-	-	126,883	(128,883)	(2,000)	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	(501)	(4,841)	8,959	37%
	14,300	-	14,300	(501)	(4,841)	8,959	37%
Total Fund: 10850	14,300	-	14,300	(501)	(4,841)	8,959	37%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	61,500	(16,000)	45,500	(67)	(8,514)	36,918	19%
Capital	-	16,000	16,000	(3,038)	(12,962)	-	100%
	61,500	-	61,500	(3,105)	(21,476)	36,918	40%
70000 Road and Bridge							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
71000 RB South Service Center							
Salaries & Benefits	3,594,194	(340,000)	3,254,194	(1,430,433)	(1,424,398)	399,363	88%



Budget to Actuals for Year 2024

10/1/2023 thru 2/29/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	2,160,000	200,000	2,360,000	(812,300)	(642,913)	904,787	62%
Capital	600,000	-	600,000	-	-	600,000	0%
	6,354,194	(140,000)	6,214,194	(2,242,732)	(2,067,312)	1,904,150	69%
72000 RB Central Service Center							
Salaries & Benefits	3,546,563	(340,000)	3,206,563	(1,441,383)	(1,257,833)	507,347	84%
Operating Expenditures	2,160,000	150,000	2,310,000	(458,058)	(425,793)	1,426,150	38%
Capital	600,000	-	600,000	(366,898)	(217,114)	15,988	97%
	6,306,563	(190,000)	6,116,563	(2,266,338)	(1,900,739)	1,949,485	68%
73000 RB North Service Center							
Salaries & Benefits	3,409,977	(80,000)	3,329,977	(1,415,079)	(1,127,874)	787,024	76%
Operating Expenditures	2,178,000	125,000	2,303,000	(483,171)	(556,601)	1,263,229	45%
Capital	582,000	-	582,000	(426,972)	(134,987)	20,041	97%
	6,169,977	45,000	6,214,977	(2,325,221)	(1,819,462)	2,070,294	67%
74000 RB West Service Center							
Salaries & Benefits	3,680,871	(440,000)	3,240,871	(1,480,868)	(1,276,340)	483,663	85%
Operating Expenditures	2,160,000	194,630	2,354,630	(490,987)	(628,611)	1,235,032	48%
Capital	600,000	2,150,414	2,750,414	(550,347)	(5,370)	2,194,697	20%
	6,440,871	1,905,044	8,345,915	(2,522,202)	(1,910,321)	3,913,392	53%
75000 Engineer's Office							
Salaries & Benefits	2,267,503	-	2,267,503	(970,843)	(819,321)	477,338	79%
Operating Expenditures	1,158,500	389,291	1,547,791	(284,291)	(267,631)	995,869	36%
Capital	-	410,709	410,709	(131,650)	(279,059)	-	100%
Transfers	1,733,100	-	1,733,100	-	-	1,733,100	0%
	5,159,103	800,000	5,959,103	(1,386,784)	(1,366,011)	3,206,307	46%
Total Fund: 20000	30,492,207	2,420,044	32,912,251	(10,746,383)	(9,085,322)	13,080,547	60%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	340,000	340,000	-	(28,124)	311,876	8%
Operating Expenditures	1,500,000	-	1,500,000	(60,199)	(71,401)	1,368,400	9%
	1,500,000	340,000	1,840,000	(60,199)	(99,525)	1,680,276	9%
72000 RB Central Service Center							
Salaries & Benefits	-	340,000	340,000	-	(32,343)	307,657	10%
Operating Expenditures	1,500,000	-	1,500,000	(100,738)	(93,512)	1,305,750	13%
	1,500,000	340,000	1,840,000	(100,738)	(125,856)	1,613,407	12%
73000 RB North Service Center							
Salaries & Benefits	-	80,000	80,000	-	(1,757)	78,243	2%
Operating Expenditures	1,500,000	-	1,500,000	-	-	1,500,000	0%
	1,500,000	80,000	1,580,000	-	(1,757)	1,578,243	0%
74000 RB West Service Center							
Salaries & Benefits	-	440,000	440,000	-	(193,680)	246,320	44%
Operating Expenditures	1,500,000	-	1,500,000	(177,681)	(865,843)	456,476	70%
	1,500,000	440,000	1,940,000	(177,681)	(1,059,523)	702,796	64%
75000 Engineer's Office							
Operating Expenditures	1,250,000	(815,260)	434,740	128,861	(128,861)	434,740	0%
Capital	7,225,000	(659,740)	6,565,260	946,538	(1,065,148)	6,446,650	2%
	8,475,000	(1,475,000)	7,000,000	1,075,400	(1,194,010)	6,881,390	2%
Total Fund: 20500	14,475,000	(275,000)	14,200,000	736,782	(2,480,671)	12,456,112	12%
Fund: 39800-Law Library							
19900 Law Library							
Salaries & Benefits	84,218	-	84,218	(34,125)	(35,379)	14,714	83%



Budget to Actuals for Year 2024

10/1/2023 thru 2/29/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	393,800	-	393,800	(114,407)	(122,500)	156,893	60%
Capital	20,000	-	20,000	-	-	20,000	0%
	498,018	-	498,018	(148,531)	(157,879)	191,607	62%
22000 Information Systems							
Operating Expenditures	107,200	-	107,200	(3,984)	(12,456)	90,760	15%
	107,200	-	107,200	(3,984)	(12,456)	90,760	15%
Total Fund: 39800	605,218	-	605,218	(152,516)	(170,335)	282,367	53%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	17,000	-	17,000	-	-	17,000	0%
	17,000	-	17,000	-	-	17,000	0%
49900 Mosquito Control							
Salaries & Benefits	1,375,031	-	1,375,031	(540,389)	(549,285)	285,357	79%
Operating Expenditures	1,447,200	-	1,447,200	(79,637)	(309,191)	1,058,372	27%
Capital	53,000	-	53,000	-	(37,313)	15,687	70%
	2,875,231	-	2,875,231	(620,026)	(895,790)	1,359,416	53%
Total Fund: 39900	2,892,231	-	2,892,231	(620,026)	(895,790)	1,376,416	52%
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	(483,923)	(510,189)	200,707	83%
Operating Expenditures	2,368,000	-	2,368,000	(133,877)	(1,096,880)	1,137,244	52%
Capital	1,612,715	-	1,612,715	-	(34,299)	1,578,416	2%
Transfers	278,500	-	278,500	-	-	278,500	0%
	5,454,034	-	5,454,034	(617,799)	(1,641,368)	3,194,867	41%
Total Fund: 60500	5,476,934	-	5,476,934	(617,799)	(1,641,368)	3,217,767	41%
Report Total	223,167,172	11,341,882	234,509,054	(63,304,012)	(93,780,460)	77,424,583	67%



Balance Sheet for Year 2024

as of 2/29/2024

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

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	19,875,977	15,712,364	66,685	1,607,850	(2,305,268)
Cash on Hand	35,110	100	200		100
Investments	96,112,626	33,676,532	126,955	416,462	
Accounts Receivable	23,049,061	10,353,307	244	439,737	385,138
Inventory	23,372	606,731		578,877	116,601
Due To-From	(92,306)	(786,362)			
Prepaid	1,131,454	(39,697)	(26)	(1,857)	3,546
Amt Provided/Gen LT Debt					2,435,416
Non-current Assets	26,014,000				
AR-BC Toll Road Authority	6,814,093				
Capital Assets					13,549,806
	172,963,388	59,522,975	194,058	3,041,069	14,185,338
Liabilities					
Accounts Payable - Other	(324,651)	(481,898)	(48)	(150)	(76,768)
AP-State of Texas Court Costs	(349,631)				
AP-State of Texas Other Liab	(42,509)	(673)	(35)	(2)	(11)
AP-Governmental Entities	(35,656)				
AP-Payroll Liabilities	(3,065,978)	(408,684)	(2,340)	(36,314)	(31,883)
AP Due to Others	(876,960)				
Tax Office Liabilities	(11,035,572)				
Due to Agency Groups	(24,094,778)	(14,748,281)		(437,645)	(60,587)
Non Current Liabilities					(832,767)
	(39,825,734)	(15,639,536)	(2,422)	(474,111)	(1,002,015)
Fund Equity					
Fund Balance	(4,677,592)	(16,757,027)	(177,373)	(1,648,037)	(11,031,079)
Unassigned Fund Balance	(95,585,896)				
	(100,263,488)	(16,757,027)	(177,373)	(1,648,037)	(11,031,079)

Note: The total receivable from Brazoria County Toll Road Authority is \$16,832,738.64. The current presentation of this report only includes the General Fund and Road & Bridge portions.



Statement of Changes in Fund Balance

as of 2/29/2024

Fund	01/31/2024	Month Ending Feb 29, 2024			02/29/2024
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	129,773,371	24,939,172	(13,594,646)	(9,201,173)	131,916,724
Fund 10100-General Fund - Construction	228,211	-	(260)	-	227,951
Fund 10200-Juv Prob Fees	20,372	702	(229)	-	20,844
Fund 10300-Unclaimed Juvenile Restitution	11,569	-	-	-	11,569
Fund 10350-Sheriff Special Response Team	17,918	139	-	-	18,058
Fund 10400-Env Health-Retail Food Permits	83,587	9,490	(15,473)	-	77,604
Fund 10500-District Clerk Contingency	787,083	5,120	-	-	792,203
Fund 10600-Fire Training Field	13,322	104	-	-	13,425
Fund 10700-Parks Special Events	23,956	178	(1,000)	-	23,134
Fund 10710-Parks SFA Special Projects	9,802	-	-	-	9,802
Fund 10850-CPS-Donations	26,349	1,243	(1,252)	-	26,340
Total General Fund Group	130,995,538	24,956,148	(13,612,860)	(9,201,173)	133,137,653
Fund 20000-Road and Bridge Non-Construct	39,819,662	8,269,440	(1,724,813)	-	46,364,289
Fund 20500-Road and Bridge Construction	(1,892,578)	-	(588,272)	-	(2,480,851)
Total Road and Bridge Funds	37,927,084	8,269,440	(2,313,085)	-	43,883,439
Fund 39800-Law Library	204,911	21,705	(34,980)	-	191,636
Fund 39900-Mosquito Control District	2,295,917	380,221	(109,181)	-	2,566,958
Total Special Revenue Funds	2,500,828	401,926	(144,160)	-	2,758,593
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,920,417	207,833	(1,046,850)	-	1,081,400
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	1,472,010	367,533	(1,669,850)	-	169,692
Fund 42100-2018 Cert of Oblig-I,S	906,053	124,705	(497,700)	-	533,058
Fund 42200-2021 CO-Courthouse Campus I,S	4,881,668	493,591	(2,047,825)	-	3,327,434
Fund 44000-Toll Road-SH288-I&S	(91,841,827)	4,294	-	231,700	(91,605,833)
Fund 45000-Road Bonds-Mobility-I,S	5,694,428	655,617	(3,101,200)	-	3,248,844
Total Debt Service Funds	(76,967,252)	1,853,572	(8,363,425)	231,700	(83,245,405)
Fund 60500-Airport Operating	11,114,000	345,795	(361,138)	-	11,098,656
Total Enterprise Funds	11,114,000	345,795	(361,138)	-	11,098,656
Report Total	105,570,198	35,826,880	(24,794,668)	(8,969,473)	107,632,936

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



Transfers for Year 2024

as of 2/29/2024

Fund Group	Transfers In	Transfers Out
Capital Projects - Other		
Cert of Obligation - CM	9,196,838	-
General Fund Group		
General Fund	-	10,322,968
Restricted Funds	115,000	-
Special Revenue Funds		
Federal Grants	5,191	-
State Grants	8,611	-
Local (grants & non-grants)	927,327	-
Law Library	70,000	-
Report Total	10,322,968	10,322,968



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