

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
June 30, 2025

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
June 30, 2025

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

KAYSIE STEWART, CPA
BRAZORIA COUNTY AUDITOR
237 E. LOCUST, SUITE 403
ANGLETON, TX 77515



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July 22, 2025

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 nine months ended June 30, 2025 is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. These statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles.

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

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

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

Respectfully submitted,

Kaysie Stewart

Kaysie Stewart, CPA
Brazoria County Auditor

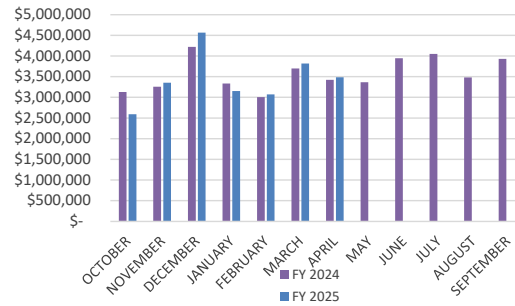
BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 2025

CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2024	FY 2025	DIFF	%
OCTOBER	\$ 3,129,605	\$ 2,590,598	\$ (539,007)	-17.22%
NOVEMBER	\$ 3,258,002	\$ 3,352,546	\$ 94,544	2.90%
DECEMBER	\$ 4,222,460	\$ 4,567,501	\$ 345,041	8.17%
JANUARY	\$ 3,336,617	\$ 3,154,249	\$ (182,368)	-5.47%
FEBRUARY	\$ 3,005,923	\$ 3,070,480	\$ 64,557	2.15%
MARCH	\$ 3,699,623	\$ 3,819,082	\$ 119,459	3.23%
APRIL	\$ 3,422,540	\$ 3,485,677	\$ 63,137	1.84%
MAY	\$ 3,365,688	\$ (3,365,688)		-100.00%
JUNE	\$ 3,946,694	\$ (3,946,694)		-100.00%
JULY	\$ 4,050,506	\$ (4,050,506)		-100.00%
AUGUST	\$ 3,480,157	\$ (3,480,157)		-100.00%
SEPTEMBER	\$ 3,929,890	\$ (3,929,890)		-100.00%
TOTAL	\$ 42,847,704	\$ 24,040,133	\$ (18,807,571)	-504.39%

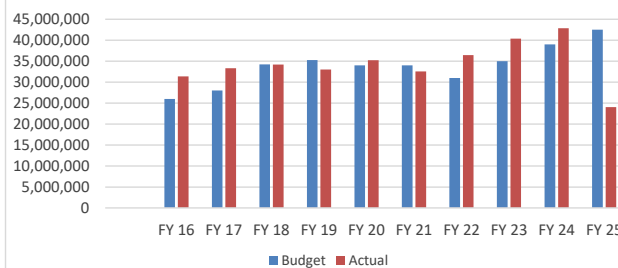
Sales Tax Collections by Month



SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

Month Collected/ Month Remitted	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
OCT / DEC	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	2,590,598
NOV / JAN	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	3,352,546
DEC / FEB	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	4,567,501
JAN / MAR	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	3,154,249
FEB / APR	2,299,393	2,848,424	2,547,052	2,463,806	2,525,579	2,180,322	2,674,322	2,896,108	3,005,923	3,070,480
MAR / MAY	2,864,527	3,217,762	3,215,527	3,070,484	3,165,793	3,066,626	3,446,518	3,784,669	3,699,623	3,819,082
APR / JUN	2,689,329	2,606,749	2,813,563	2,559,583	3,284,410	2,830,660	2,936,560	3,004,854	3,422,540	3,485,677
MAY / JUL	2,694,989	2,774,951	2,825,395	2,707,673	2,645,958	2,722,243	3,017,869	3,304,495	3,365,688	-
JUN / AUG	3,015,791	3,543,149	3,029,214	2,787,642	3,003,985	2,982,129	3,441,777	4,007,709	3,946,694	-
JUL / SEPT	2,200,027	2,442,438	2,577,899	2,939,101	2,319,781	2,738,182	2,968,517	3,198,125	4,050,506	-
AUG / OCT	2,861,537	2,349,851	3,077,481	2,761,600	2,300,406	2,727,955	3,097,322	3,237,062	3,480,157	-
SEP / NOV	2,561,914	2,891,665	2,894,158	2,952,287	2,592,087	3,024,952	3,277,671	3,255,439	3,929,890	-

Annual Sales Tax Collections - Budget versus Actual



SALES TAX BY FISCAL YEAR

	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Budget	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	42,500,000
Actual	31,384,316	33,312,092	34,195,142	33,019,705	35,230,141	32,553,987	36,451,230	40,388,928	42,847,704	24,040,133



Aggregate Revenue for Year 2025

10/01/2024 thru 07/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	118,515,798	(3,498,234)	115,017,564	111,118,604	(3,898,960)
Other Constitutional Tax	42,500,000	-	42,500,000	24,040,133	(18,459,867)
Penalty and Interest	720,000	-	720,000	626,203	(93,797)
Licenses and Permits	2,315,500	-	2,315,500	1,861,977	(453,523)
Grant Revenue	488,000	-	488,000	133,247	(354,753)
Shared Revenue	641,001	-	641,001	550,549	(90,452)
Fees of Office	6,733,400	-	6,733,400	6,403,962	(329,438)
Library Revenue Fees	68,075	-	68,075	47,590	(20,485)
Legislative Fees	967,596	-	967,596	788,212	(179,384)
Other Fees	865,000	-	865,000	595,969	(269,031)
Fines and Forfeitures	2,244,500	-	2,244,500	2,137,302	(107,198)
Investment Income	3,831,786	-	3,831,786	4,203,425	371,639
Sale of Assets	21,000	-	21,000	4,244	(16,756)
Contributions	-	1,300	1,300	3,734	2,434
Miscellaneous Revenue	2,416,470	636,882	3,053,352	3,186,577	133,225
Transfers	-	-	-	3,480	3,480
Total Fund: 10000	182,328,126	(2,860,052)	179,468,074	155,705,208	(23,762,866)
Fund: 10200-Juv Prob Fees					
Other Fees	5,500	-	5,500	652	(4,848)
Investment Income	1,200	-	1,200	386	(814)
Total Fund: 10200	6,700	-	6,700	1,038	(5,662)
Fund: 10340-Constable 4 Marine Team					
Investment Income	-	-	-	965	965
Contributions	-	45,000	45,000	59,700	14,700
Total Fund: 10340	-	45,000	45,000	60,665	15,665
Fund: 10350-Sheriff Special Response Team					
Investment Income	1,000	-	1,000	279	(721)
Transfers	20,000	-	20,000	-	(20,000)
Total Fund: 10350	21,000	-	21,000	279	(20,721)
Fund: 10351-Sheriff Drone Team					
Transfers	15,000	-	15,000	-	(15,000)
Total Fund: 10351	15,000	-	15,000	-	(15,000)
Fund: 10352-Sheriff Marine Team					
Transfers	10,000	-	10,000	-	(10,000)
Total Fund: 10352	10,000	-	10,000	-	(10,000)
Fund: 10353-Sheriff Dive Team					
Transfers	10,000	-	10,000	-	(10,000)
Total Fund: 10353	10,000	-	10,000	-	(10,000)
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	15,500	-	15,500	103,100	87,600
Transfers	120,000	-	120,000	-	(120,000)
Total Fund: 10400	135,500	-	135,500	103,100	(32,400)



Aggregate Revenue for Year 2025

10/01/2024 thru 07/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	176	176
Investment Income	40,000	-	40,000	24,055	(15,945)
Total Fund: 10500	40,000	-	40,000	24,231	(15,769)
Fund: 10600-Fire Training Field					
Investment Income	800	-	800	354	(446)
Total Fund: 10600	800	-	800	354	(446)
Fund: 10700-Parks Special Events					
Investment Income	1,500	-	1,500	662	(838)
Contributions	2,000	-	2,000	900	(1,100)
Total Fund: 10700	3,500	-	3,500	1,562	(1,938)
Fund: 10710-Parks SFA Special Projects					
Other Fees	1,200	-	1,200	797	(403)
Investment Income	-	-	-	263	263
Miscellaneous Revenue	-	-	-	-	-
Total Fund: 10710	1,200	-	1,200	1,060	(140)
Fund: 10850-CPS-Donations					
Investment Income	1,500	-	1,500	1,008	(492)
Contributions	4,000	-	4,000	10,215	6,215
Total Fund: 10850	5,500	-	5,500	11,223	5,723
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	39,675,463	-	39,675,463	38,307,387	(1,368,076)
Penalty and Interest	264,000	-	264,000	227,706	(36,294)
Grant Revenue	80,000	-	80,000	83,903	3,903
Shared Revenue	2,800,000	-	2,800,000	2,565,510	(234,490)
Fees of Office	18,000	-	18,000	196,758	178,758
Road and Bridge Fees	810,000	-	810,000	894,180	84,180
Other Fees	-	-	-	213	213
Investment Income	1,000,000	-	1,000,000	1,349,297	349,297
Sale of Assets	-	-	-	4,506	4,506
Miscellaneous Revenue	500,000	-	500,000	964,907	464,907
Total Fund: 20000	45,147,463	-	45,147,463	44,594,367	(553,096)
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	170,159	(19,841)
Investment Income	28,000	-	28,000	6,797	(21,203)
Miscellaneous Revenue	10,500	-	10,500	9,467	(1,033)
Transfers	70,000	-	70,000	-	(70,000)
Total Fund: 39800	298,500	-	298,500	186,423	(112,077)
Fund: 39900-Mosquito Control District					
Tax Revenue	2,757,990	-	2,757,990	2,666,262	(91,728)



Aggregate Revenue for Year 2025

10/01/2024 thru 07/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Penalty and Interest	13,700	-	13,700	14,188	488
Fees of Office	-	-	-	(1)	(1)
Investment Income	100,000	-	100,000	36,854	(63,146)
Sale of Assets	-	-	-	91	91
Total Fund: 39900	2,871,690	-	2,871,690	2,717,394	(154,296)
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,125,260	-	1,125,260	1,086,855	(38,405)
Penalty and Interest	7,000	-	7,000	6,465	(535)
Investment Income	55,000	-	55,000	38,799	(16,201)
Total Fund: 41000	1,187,260	-	1,187,260	1,132,119	(55,141)
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,035,397	-	2,035,397	1,966,214	(69,183)
Penalty and Interest	13,000	-	13,000	11,935	(1,065)
Investment Income	10,000	-	10,000	11,110	1,110
Total Fund: 42000	2,058,397	-	2,058,397	1,989,260	(69,137)
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	672,949	-	672,949	650,747	(22,202)
Penalty and Interest	5,200	-	5,200	4,344	(856)
Investment Income	47,000	-	47,000	16,477	(30,523)
Total Fund: 42100	725,149	-	725,149	671,568	(53,581)
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	3,600,667	-	3,600,667	3,480,833	(119,834)
Penalty and Interest	16,225	-	16,225	17,734	1,509
Investment Income	260,000	-	260,000	77,774	(182,226)
Total Fund: 42200	3,876,892	-	3,876,892	3,576,340	(300,552)
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	580	580
Penalty and Interest	-	-	-	487	487
Total Fund: 44000	-	-	-	1,067	1,067
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	2,554,065	-	2,554,065	2,463,938	(90,127)
Penalty and Interest	24,000	-	24,000	17,428	(6,572)
Investment Income	200,000	-	200,000	93,407	(106,593)
Total Fund: 45000	2,778,065	-	2,778,065	2,574,773	(203,292)
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	(1)	(1)
Miscellaneous Revenue	-	-	-	-	-
Enterprise Revenue	3,867,411	-	3,867,411	2,414,386	(1,453,025)
Total Fund: 60500	3,867,411	-	3,867,411	2,414,385	(1,453,026)
Report Total	245,388,153	(2,815,052)	242,573,101	215,766,414	(26,806,687)



Budget to Actuals for Year 2025

10/1/2024 thru 7/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	838,242	-	838,242	(143,995)	(624,229)	70,018	92%
Operating Expenditures	54,300	86	54,386	(4,720)	(19,777)	29,890	45%
	892,542	86	892,628	(148,715)	(644,006)	99,908	89%
10100 Comm. South Service Center							
Salaries & Benefits	462,051	-	462,051	(73,840)	(355,029)	33,183	93%
Operating Expenditures	11,775	175	11,950	(293)	(5,261)	6,396	46%
	473,826	175	474,001	(74,133)	(360,290)	39,578	92%
10200 Comm. Central Service Center							
Salaries & Benefits	487,858	-	487,858	(73,243)	(359,550)	55,065	89%
Operating Expenditures	8,900	-	8,900	-	(1,970)	6,930	22%
	496,758	-	496,758	(73,243)	(361,519)	61,995	88%
10300 Comm. North Service Center							
Salaries & Benefits	521,321	-	521,321	(79,063)	(365,586)	76,672	85%
Operating Expenditures	12,471	197	12,668	(1,016)	(7,126)	4,526	64%
	533,792	197	533,989	(80,079)	(372,712)	81,198	85%
10400 Comm. West Service Center							
Salaries & Benefits	513,794	-	513,794	(79,673)	(394,489)	39,632	92%
Operating Expenditures	26,400	-	26,400	(348)	(5,284)	20,768	21%
	540,194	-	540,194	(80,022)	(399,773)	60,399	89%
12000 County Clerk							
Salaries & Benefits	3,180,005	-	3,180,005	(473,545)	(2,391,182)	315,278	90%
Operating Expenditures	51,800	282	52,082	(11,670)	(34,274)	6,138	88%
	3,231,805	282	3,232,087	(485,215)	(2,425,456)	321,416	90%
13000 Veteran's Service							
Salaries & Benefits	255,625	-	255,625	(44,091)	(194,662)	16,872	93%
Operating Expenditures	8,550	43	8,593	(265)	(2,312)	6,016	30%
	264,175	43	264,218	(44,357)	(196,974)	22,888	91%
14000 Emergency Management							
Salaries & Benefits	480,256	-	480,256	(85,135)	(372,918)	22,204	95%
Operating Expenditures	55,600	74	55,674	(4,972)	(18,156)	32,547	42%
	535,856	74	535,930	(90,107)	(391,073)	54,750	90%
14900 Non-Departmental							
Salaries & Benefits	-	-	-	-	1,052	1,052	0%
Operating Expenditures	9,624,597	(189,980)	9,434,617	(125,348)	(3,774,879)	5,534,390	41%
Capital	5,000	-	5,000	35,546	(35,546)	5,000	0%
Transfers	1,600,000	-	1,600,000	-	(339,404)	1,260,596	21%
	11,229,597	(189,980)	11,039,617	(89,803)	(4,148,776)	6,801,038	38%
15001 County Court at Law 1							
Salaries & Benefits	485,447	-	485,447	(84,367)	(385,413)	15,667	97%
Operating Expenditures	287,275	11,000	298,275	(2,117)	(247,620)	48,538	84%
	772,722	11,000	783,722	(86,485)	(633,032)	64,205	92%
15002 County Court at Law 2							
Salaries & Benefits	490,187	-	490,187	(81,262)	(363,376)	45,549	91%
Operating Expenditures	349,530	40,000	389,530	(234)	(354,913)	34,383	91%
	839,717	40,000	879,717	(81,496)	(718,289)	79,932	91%
15003 County Court at Law 3							
Salaries & Benefits	501,707	-	501,707	(89,336)	(394,727)	17,644	96%
Operating Expenditures	308,059	11,000	319,059	(425)	(265,346)	53,288	83%
	809,766	11,000	820,766	(89,761)	(660,073)	70,932	91%



Budget to Actuals for Year 2025

10/1/2024 thru 7/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
15004 County Court at Law 4							
Salaries & Benefits	536,677	-	536,677	(89,336)	(411,731)	35,609	93%
Operating Expenditures	365,200	2,000	367,200	(247)	(312,709)	54,244	85%
	901,877	2,000	903,877	(89,583)	(724,440)	89,854	90%
15900 Probate Court Investigations							
Salaries & Benefits	201,090	-	201,090	(31,319)	(154,832)	14,939	93%
Operating Expenditures	5,044	-	5,044	(148)	(2,441)	2,455	51%
	206,134	-	206,134	(31,467)	(157,273)	17,394	92%
16000 District Courts							
Salaries & Benefits	909,193	-	909,193	(159,867)	(750,063)	(737)	100%
Operating Expenditures	223,100	20	223,120	(7,280)	(65,914)	149,925	33%
	1,132,293	20	1,132,313	(167,147)	(815,978)	149,188	87%
16023 District Court-23rd							
Salaries & Benefits	24,805	-	24,805	-	-	24,805	0%
	24,805	-	24,805	-	-	24,805	0%
16149 District Court-149th							
Salaries & Benefits	306,577	-	306,577	(50,430)	(235,759)	20,388	93%
Operating Expenditures	636,500	100,000	736,500	-	(707,956)	28,544	96%
	943,077	100,000	1,043,077	(50,430)	(943,715)	48,932	95%
16239 District Court-239th							
Salaries & Benefits	310,025	-	310,025	(50,430)	(237,065)	22,530	93%
Operating Expenditures	755,000	-	755,000	-	(517,838)	237,162	69%
	1,065,025	-	1,065,025	(50,430)	(754,903)	259,692	76%
16300 District Court-300th							
Salaries & Benefits	322,404	-	322,404	(50,430)	(248,130)	23,843	93%
Operating Expenditures	610,000	3,000	613,000	-	(457,423)	155,577	75%
Transfers	450,000	-	450,000	-	(89,057)	360,943	20%
	1,382,404	3,000	1,385,404	(50,430)	(794,611)	540,363	61%
16412 District Court-412th							
Salaries & Benefits	320,350	-	320,350	(50,430)	(246,634)	23,286	93%
Operating Expenditures	1,030,000	-	1,030,000	-	(752,131)	277,869	73%
	1,350,350	-	1,350,350	(50,430)	(998,765)	301,155	78%
16461 District Court-461st							
Salaries & Benefits	305,330	-	305,330	(50,430)	(234,893)	20,007	93%
Operating Expenditures	365,000	48,000	413,000	-	(396,240)	16,760	96%
	670,330	48,000	718,330	(50,430)	(631,133)	36,767	95%
17000 District Clerk							
Salaries & Benefits	3,311,231	-	3,311,231	(500,447)	(2,485,797)	324,987	90%
Operating Expenditures	82,200	1,907	84,107	(26,201)	(33,926)	23,979	71%
	3,393,431	1,907	3,395,338	(526,648)	(2,519,724)	348,966	90%
18110 Justice of the Peace 1,1							
Salaries & Benefits	614,670	-	614,670	(90,379)	(450,314)	73,977	88%
Operating Expenditures	23,183	-	23,183	(4,231)	(6,543)	12,409	46%
	637,853	-	637,853	(94,611)	(456,857)	86,385	86%
18120 Justice of the Peace 1,2							
Salaries & Benefits	637,663	-	637,663	(92,605)	(484,381)	60,677	90%
Operating Expenditures	93,500	-	93,500	(17,930)	(68,364)	7,206	92%
	731,163	-	731,163	(110,535)	(552,745)	67,882	91%
18210 Justice of the Peace 2,1							
Salaries & Benefits	606,905	-	606,905	(89,374)	(442,152)	75,379	88%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	15,440	-	15,440	(1,245)	(7,346)	6,849	56%
	622,345	-	622,345	(90,619)	(449,498)	82,228	87%
18220 Justice of the Peace 2,2							
Salaries & Benefits	614,145	-	614,145	(81,956)	(467,169)	65,020	89%
Operating Expenditures	22,700	-	22,700	(2,678)	(8,117)	11,904	48%
	636,845	-	636,845	(84,634)	(475,287)	76,924	88%
18310 Justice of the Peace 3,1							
Salaries & Benefits	547,118	-	547,118	(81,814)	(375,734)	89,570	84%
Operating Expenditures	17,900	-	17,900	(1,672)	(5,921)	10,307	42%
	565,018	-	565,018	(83,486)	(381,655)	99,877	82%
18320 Justice of the Peace 3,2							
Salaries & Benefits	526,866	-	526,866	(78,744)	(382,479)	65,643	88%
Operating Expenditures	17,900	182	18,082	(5,439)	(5,377)	7,266	60%
	544,766	182	544,948	(84,182)	(387,857)	72,909	87%
18410 Justice of the Peace 4,1							
Salaries & Benefits	612,643	-	612,643	(90,731)	(472,252)	49,660	92%
Operating Expenditures	17,550	31	17,581	(1,717)	(6,243)	9,621	45%
	630,193	31	630,224	(92,448)	(478,495)	59,281	91%
18420 Justice of the Peace 4,2							
Salaries & Benefits	703,564	-	703,564	(103,451)	(542,076)	58,037	92%
Operating Expenditures	51,450	-	51,450	(15,899)	(18,081)	17,470	66%
	755,014	-	755,014	(119,350)	(560,157)	75,507	90%
19000 Judicial Miscellaneous							
Salaries & Benefits	432,105	-	432,105	(84,936)	(246,407)	100,762	77%
Operating Expenditures	1,885,750	-	1,885,750	(119,563)	(1,739,943)	26,244	99%
Transfers	250,000	-	250,000	-	(18,338)	231,662	7%
	2,567,855	-	2,567,855	(204,498)	(2,004,689)	358,668	86%
19100 Indigent Defense							
Salaries & Benefits	255,479	-	255,479	(38,402)	(197,651)	19,426	92%
Operating Expenditures	6,671	-	6,671	(967)	(4,249)	1,455	78%
	262,150	-	262,150	(39,369)	(201,900)	20,881	92%
19200 Bail Bond Board							
Salaries & Benefits	148,776	-	148,776	(23,642)	(115,739)	9,396	94%
Operating Expenditures	5,500	-	5,500	(749)	(1,155)	3,596	35%
	154,276	-	154,276	(24,391)	(116,894)	12,991	92%
19300 District Attorney							
Salaries & Benefits	10,631,812	(73,634)	10,558,178	(1,795,608)	(8,138,794)	623,776	94%
Operating Expenditures	208,700	1,234	209,934	(52,029)	(141,093)	16,813	92%
Capital	202,268	18,634	220,902	111,784	(267,029)	65,657	70%
Transfers	132,000	-	132,000	-	(145,615)	(13,615)	110%
	11,174,780	(53,766)	11,121,014	(1,735,853)	(8,692,530)	692,631	94%
19900 Law Library							
Transfers	70,000	-	70,000	-	-	70,000	0%
	70,000	-	70,000	-	-	70,000	0%
20100 County Auditor							
Salaries & Benefits	2,315,622	-	2,315,622	(367,963)	(1,750,102)	197,557	91%
Operating Expenditures	19,450	52	19,502	(5,195)	(6,489)	7,817	60%
	2,335,072	52	2,335,124	(373,158)	(1,756,592)	205,374	91%
20200 Purchasing							
Salaries & Benefits	852,133	-	852,133	(134,580)	(653,060)	64,493	92%



Budget to Actuals for Year 2025

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	41,100	12	41,112	(1,000)	(22,795)	17,317	58%
	893,233	12	893,245	(135,580)	(675,855)	81,810	91%
20300 County Treasurer							
Salaries & Benefits	421,675	-	421,675	(66,470)	(324,841)	30,364	93%
Operating Expenditures	92,670	100	92,770	(30,229)	(49,544)	12,998	86%
	514,345	100	514,445	(96,698)	(374,385)	43,361	92%
20400 Human Resources							
Salaries & Benefits	1,083,820	-	1,083,820	(179,690)	(791,597)	112,533	90%
Operating Expenditures	117,817	35,077	152,894	(53,240)	(97,236)	2,418	98%
	1,201,637	35,077	1,236,714	(232,930)	(888,833)	114,951	91%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,434,945	-	4,434,945	(664,360)	(3,258,630)	511,955	88%
Operating Expenditures	207,700	152	207,852	(30,394)	(150,386)	27,072	87%
Capital	37,350	3,000	40,350	-	(40,350)	-	100%
	4,679,995	3,152	4,683,147	(694,754)	(3,449,366)	539,027	88%
22000 Information Systems							
Salaries & Benefits	3,965,218	-	3,965,218	(629,265)	(3,017,615)	318,338	92%
Operating Expenditures	7,995,303	271,714	8,267,017	(773,507)	(6,086,846)	1,406,664	83%
Debt Services	290,000	-	290,000	-	-	290,000	0%
Capital	436,200	(270,500)	165,700	(3,084)	(123,039)	39,577	76%
Transfers	-	-	-	-	(17,283)	(17,283)	0%
	12,686,721	1,214	12,687,935	(1,405,856)	(9,244,783)	2,037,296	84%
23000 Appraisal District Assessment							
Operating Expenditures	1,136,080	-	1,136,080	-	(1,130,363)	5,717	99%
	1,136,080	-	1,136,080	-	(1,130,363)	5,717	99%
24000 Elections							
Salaries & Benefits	851,063	-	851,063	-	(666,833)	184,231	78%
Operating Expenditures	448,850	-	448,850	(21,547)	(284,968)	142,335	68%
Capital	24,000	-	24,000	-	(11,800)	12,200	49%
	1,323,913	-	1,323,913	(21,547)	(963,601)	338,766	74%
25000 Facilities Management							
Salaries & Benefits	2,461,823	-	2,461,823	(386,853)	(1,840,469)	234,501	90%
Operating Expenditures	3,429,400	(49,875)	3,379,525	(396,202)	(2,318,431)	664,892	80%
Capital	335,000	50,000	385,000	30,043	(112,344)	302,699	21%
	6,226,223	125	6,226,348	(753,012)	(4,271,244)	1,202,091	81%
26000 Property Insurance							
Operating Expenditures	2,600,000	-	2,600,000	-	(2,373,481)	226,520	91%
	2,600,000	-	2,600,000	-	(2,373,481)	226,520	91%
30000 County Sheriff							
Salaries & Benefits	23,040,266	(163,375)	22,876,891	(4,641,312)	(18,165,673)	69,906	100%
Operating Expenditures	3,269,000	439,264	3,708,264	(380,113)	(2,708,788)	619,363	83%
Capital	1,241,550	(168,000)	1,073,550	109,445	(797,260)	385,735	64%
Transfers	55,000	-	55,000	-	(89,870)	(34,870)	163%
	27,605,816	107,889	27,713,705	(4,911,979)	(21,761,591)	1,040,135	96%
30100 Animal Control							
Salaries & Benefits	592,660	(6,125)	586,535	(84,311)	(470,778)	31,446	95%
Operating Expenditures	87,500	6,125	93,625	(13,242)	(46,937)	33,446	64%
Capital	52,000	3,856	55,856	-	(55,856)	-	100%
	732,160	3,856	736,016	(97,553)	(573,571)	64,892	91%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
30200 Crime Lab							
Salaries & Benefits	716,055	-	716,055	(133,734)	(578,772)	3,549	100%
Operating Expenditures	315,000	(5,590)	309,410	(15,105)	(181,858)	112,448	64%
Capital	25,000	5,590	30,590	(1,364)	(29,224)	1	100%
	1,056,055	-	1,056,055	(150,203)	(789,854)	115,998	89%
31000 Tx Dept of Public Safety (DPS)							
Salaries & Benefits	232,533	-	232,533	(44,588)	(178,545)	9,400	96%
Operating Expenditures	1,550	-	1,550	(72)	-	1,478	5%
	234,083	-	234,083	(44,659)	(178,545)	10,879	95%
32100 Constable-Precinct 1							
Salaries & Benefits	1,166,529	-	1,166,529	(168,754)	(972,342)	25,433	98%
Operating Expenditures	265,539	(2,709)	262,830	32,733	(242,327)	53,237	80%
Capital	-	-	-	67,083	(67,083)	-	0%
	1,432,068	(2,709)	1,429,359	(68,937)	(1,281,752)	78,670	94%
32200 Constable-Precinct 2							
Salaries & Benefits	1,061,806	-	1,061,806	(159,299)	(825,796)	76,711	93%
Operating Expenditures	233,400	(13,716)	219,684	25,770	(186,103)	59,350	73%
Capital	-	13,716	13,716	-	(13,716)	-	100%
	1,295,206	-	1,295,206	(133,530)	(1,025,615)	136,061	89%
32300 Constable-Precinct 3							
Salaries & Benefits	1,126,588	-	1,126,588	(167,834)	(788,176)	170,578	85%
Operating Expenditures	257,800	53,166	310,966	(80,706)	(122,395)	107,865	65%
Capital	179,700	(53,000)	126,700	12,603	(127,833)	11,470	91%
	1,564,088	166	1,564,254	(235,937)	(1,038,404)	289,913	81%
32400 Constable-Precinct 4							
Salaries & Benefits	1,906,710	-	1,906,710	(374,482)	(1,515,499)	16,729	99%
Operating Expenditures	228,500	352	228,852	(11,322)	(138,650)	78,880	66%
Capital	51,250	-	51,250	149,355	(201,185)	(580)	101%
	2,186,460	352	2,186,812	(236,449)	(1,855,334)	95,029	96%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	117,244	-	117,244	-	(58,772)	58,472	50%
Operating Expenditures	66,110	-	66,110	(3,504)	(49,330)	13,276	80%
Capital	-	-	-	54,305	(54,305)	-	0%
	183,354	-	183,354	50,801	(162,407)	71,747	61%
34000 Ambulance EMS							
Operating Expenditures	96,000	-	96,000	-	(96,000)	-	100%
	96,000	-	96,000	-	(96,000)	-	100%
34100 Fire Protection							
Salaries & Benefits	65,468	-	65,468	(9,398)	(50,707)	5,362	92%
Operating Expenditures	558,000	-	558,000	-	(546,799)	11,201	98%
	623,468	-	623,468	(9,398)	(597,506)	16,563	97%
34200 Fire Marshal							
Transfers	310,000	-	310,000	-	-	310,000	0%
	310,000	-	310,000	-	-	310,000	0%
35000 Detention Center							
Salaries & Benefits	15,609,080	(161,250)	15,447,830	(2,994,978)	(12,914,761)	(461,909)	103%
Operating Expenditures	9,540,000	130,250	9,670,250	(1,055,814)	(6,784,988)	1,829,448	81%
Capital	196,000	31,000	227,000	(3,165)	(211,804)	12,031	95%
	25,345,080	-	25,345,080	(4,053,957)	(19,911,553)	1,379,570	95%
36000 Juvenile Probation							
Salaries & Benefits	8,671,867	-	8,671,867	(1,324,289)	(6,300,514)	1,047,064	88%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Operating Expenditures	1,547,201	4,340	1,551,541	(389,657)	(1,057,248)	104,636	93%
Capital	50,000	-	50,000	16,700	(66,180)	520	99%
Transfers	610,000	-	610,000	-	-	610,000	0%
	10,879,068	4,340	10,883,408	(1,697,246)	(7,423,942)	1,762,220	84%
40000 Adult Probation							
Operating Expenditures	266,350	117,817	384,167	(8,419)	(345,412)	30,336	92%
Transfers	92,000	-	92,000	-	-	92,000	0%
	358,350	117,817	476,167	(8,419)	(345,412)	122,336	74%
45000 Health							
Salaries & Benefits	599,975	379,882	979,857	(227,728)	(680,200)	71,929	93%
Operating Expenditures	94,600	392	94,992	(14,798)	(57,211)	22,983	76%
Transfers	2,000	-	2,000	-	(830)	1,170	41%
	696,575	380,274	1,076,849	(242,526)	(738,241)	96,082	91%
45200 Indigent Health Care							
Salaries & Benefits	200,900	-	200,900	(29,660)	(140,328)	30,913	85%
Operating Expenditures	2,439,605	735	2,440,340	(39,414)	(1,267,241)	1,133,685	54%
	2,640,505	735	2,641,240	(69,074)	(1,407,569)	1,164,598	56%
45300 Water Lab							
Salaries & Benefits	232,751	-	232,751	(35,181)	(167,257)	30,313	87%
Operating Expenditures	54,450	6,618	61,068	(4,228)	(55,723)	1,117	98%
	287,201	6,618	293,819	(39,409)	(222,979)	31,430	89%
46000 Children Protective Services							
Operating Expenditures	94,400	-	94,400	(23,682)	(53,239)	17,479	81%
Transfers	40,000	-	40,000	-	(16,767)	23,233	42%
	134,400	-	134,400	(23,682)	(70,006)	40,711	70%
47000 Environmental Health							
Salaries & Benefits	1,423,159	-	1,423,159	(193,634)	(1,071,154)	158,370	89%
Operating Expenditures	98,090	2,470	100,560	14,746	(45,623)	69,683	31%
Transfers	120,000	-	120,000	-	-	120,000	0%
	1,641,249	2,470	1,643,719	(178,888)	(1,116,777)	348,054	79%
49000 County Welfare							
Salaries & Benefits	60,688	-	60,688	(10,109)	(61,885)	(11,306)	119%
Operating Expenditures	13,400	-	13,400	(204)	(2,153)	11,043	18%
	74,088	-	74,088	(10,313)	(64,038)	(263)	100%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	(268,800)	-	100%
	268,800	-	268,800	-	(268,800)	-	100%
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	6,973,810	-	6,973,810	(1,085,816)	(5,346,810)	541,184	92%
Operating Expenditures	1,699,338	127,857	1,827,195	(486,878)	(1,292,822)	47,496	97%
Capital	209,419	(122,400)	87,019	-	-	87,019	0%
	8,882,567	5,457	8,888,024	(1,572,694)	(6,639,632)	675,699	92%



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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
56000 Parks							
Salaries & Benefits	4,013,411	-	4,013,411	(668,374)	(3,013,854)	331,183	92%
Operating Expenditures	1,357,050	615	1,357,665	(265,874)	(899,001)	192,790	86%
Capital	630,000	-	630,000	226,097	(634,444)	221,654	65%
Transfers	-	-	-	-	(9,876)	(9,876)	0%
	6,000,461	615	6,001,076	(708,151)	(4,557,175)	735,750	88%
57000 Fairgrounds							
Salaries & Benefits	76,930	-	76,930	(14,144)	(59,073)	3,713	95%
Operating Expenditures	285,540	-	285,540	(34,372)	(154,905)	96,263	66%
Capital	775,000	(775,000)	-	(41,294)	-	(41,294)	0%
	1,137,470	(775,000)	362,470	(89,810)	(213,978)	58,682	84%
58000 Museum							
Salaries & Benefits	646,493	-	646,493	(103,214)	(443,524)	99,755	85%
Operating Expenditures	26,932	207	27,139	(3,588)	(9,769)	13,782	49%
Capital	325,302	-	325,302	-	(101,165)	224,137	31%
	998,727	207	998,934	(106,802)	(554,458)	337,674	66%
60000 Agriculture Extension							
Salaries & Benefits	524,775	-	524,775	(85,294)	(403,372)	36,108	93%
Operating Expenditures	58,700	3,105	61,805	(6,658)	(42,919)	12,228	80%
	583,475	3,105	586,580	(91,952)	(446,291)	48,337	92%
65000 Flood Plain Administrator							
Salaries & Benefits	326,999	-	326,999	(47,862)	(238,900)	40,236	88%
Operating Expenditures	12,400	468	12,868	(664)	(10,692)	1,512	88%
Capital	-	55,000	55,000	-	(49,895)	5,105	91%
	339,399	55,468	394,867	(48,527)	(299,487)	46,853	88%
Total Fund: 10000	182,328,126	(74,357)	182,253,769	(23,747,217)	(133,282,497)	25,224,055	86%
Fund: 10100-General Fund - Construction							
57000 Fairgrounds							
Operating Expenditures	-	75,000	75,000	(6,550)	(5,929)	62,521	17%
Capital	-	700,000	700,000	-	-	700,000	0%
	-	775,000	775,000	(6,550)	(5,929)	762,521	2%
Total Fund: 10100	-	775,000	775,000	(6,550)	(5,929)	762,521	2%
Fund: 10200-Juv Prob Fees							
36000 Juvenile Probation							
Operating Expenditures	9,300	-	9,300	(3,735)	(2,794)	2,771	70%
Capital	-	-	-	-	(2,691)	(2,691)	0%
	9,300	-	9,300	(3,735)	(5,485)	80	99%
Total Fund: 10200	9,300	-	9,300	(3,735)	(5,485)	80	99%
Fund: 10340-Constable 4 Marine Team							
32400 Constable-Precinct 4							
Capital	-	45,000	45,000	-	-	45,000	0%
	-	45,000	45,000	-	-	45,000	0%
Total Fund: 10340	-	45,000	45,000	-	-	45,000	0%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	20,000	-	20,000	(13,972)	(3,554)	2,475	88%
	20,000	-	20,000	(13,972)	(3,554)	2,475	88%
Total Fund: 10350	20,000	-	20,000	(13,972)	(3,554)	2,475	88%



Budget to Actuals for Year 2025

10/1/2024 thru 7/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10351-Sheriff Drone Team							
30000 County Sheriff							
Operating Expenditures	15,000	-	15,000	(766)	(12,898)	1,335	91%
	15,000	-	15,000	(766)	(12,898)	1,335	91%
Total Fund: 10351	15,000	-	15,000	(766)	(12,898)	1,335	91%
Fund: 10352-Sheriff Marine Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	-	(7,597)	2,403	76%
	10,000	-	10,000	-	(7,597)	2,403	76%
Total Fund: 10352	10,000	-	10,000	-	(7,597)	2,403	76%
Fund: 10353-Sheriff Dive Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	(146)	(9,807)	47	100%
	10,000	-	10,000	(146)	(9,807)	47	100%
Total Fund: 10353	10,000	-	10,000	(146)	(9,807)	47	100%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	219,439	-	219,439	(30,698)	(166,806)	21,935	90%
	219,439	-	219,439	(30,698)	(166,806)	21,935	90%
Total Fund: 10400	219,439	-	219,439	(30,698)	(166,806)	21,935	90%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	(582)	1,418	29%
	2,000	-	2,000	-	(582)	1,418	29%
Total Fund: 10600	2,000	-	2,000	-	(582)	1,418	29%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	2,000	-	2,000	(220)	(1,452)	328	84%
	2,000	-	2,000	(220)	(1,452)	328	84%
Total Fund: 10700	2,000	-	2,000	(220)	(1,452)	328	84%
Fund: 10710-Parks SFA Special Projects							
56020 Parks-SFA Munson Historical							
Operating Expenditures	1,000	-	1,000	-	-	1,000	0%
	1,000	-	1,000	-	-	1,000	0%
Total Fund: 10710	1,000	-	1,000	-	-	1,000	0%
Fund: 10850-CPS-Donations							
46000 Children Protective Services							
Operating Expenditures	23,600	-	23,600	(139)	(3,817)	19,644	17%
	23,600	-	23,600	(139)	(3,817)	19,644	17%
Total Fund: 10850	23,600	-	23,600	(139)	(3,817)	19,644	17%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	10,000	10,000	20,000	-	(12,830)	7,170	64%
	10,000	10,000	20,000	-	(12,830)	7,170	64%



Budget to Actuals for Year 2025

10/1/2024 thru 7/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
71000 RB South Service Center							
Salaries & Benefits	3,719,227	(293,000)	3,426,227	(635,734)	(2,660,724)	129,769	96%
Operating Expenditures	2,160,000	507,822	2,667,822	(523,315)	(1,479,279)	665,228	75%
Capital	164,732	(14,822)	149,910	33,535	(183,445)	-	100%
	6,043,959	200,000	6,243,959	(1,125,515)	(4,323,447)	794,997	87%
72000 RB Central Service Center							
Salaries & Benefits	3,678,418	(388,000)	3,290,418	(628,309)	(2,263,874)	398,235	88%
Operating Expenditures	2,160,000	(49,940)	2,110,060	(548,727)	(1,224,739)	336,594	84%
Capital	750,000	330,000	1,080,000	(670,144)	(408,691)	1,165	100%
	6,588,418	(107,940)	6,480,478	(1,847,181)	(3,897,304)	735,994	89%
73000 RB North Service Center							
Salaries & Benefits	3,595,365	(133,000)	3,462,365	(627,319)	(2,596,847)	238,198	93%
Operating Expenditures	2,180,000	170,700	2,350,700	(482,422)	(1,279,166)	589,112	75%
Capital	730,001	541,058	1,271,059	(523,058)	(728,692)	19,309	98%
	6,505,366	578,758	7,084,124	(1,632,800)	(4,604,705)	846,619	88%
74000 RB West Service Center							
Salaries & Benefits	3,813,972	(431,000)	3,382,972	(652,610)	(2,379,491)	350,871	90%
Operating Expenditures	2,160,000	206,660	2,366,660	(609,973)	(1,199,916)	556,772	76%
Capital	750,000	116	750,116	548,999	(1,299,114)	-	100%
	6,723,972	(224,224)	6,499,748	(713,584)	(4,878,521)	907,642	86%
75000 Engineer's Office							
Salaries & Benefits	2,323,311	-	2,323,311	(384,110)	(1,757,745)	181,457	92%
Operating Expenditures	1,392,267	488,012	1,880,279	(344,949)	(537,311)	998,019	47%
Capital	50,000	209	50,209	-	(45,884)	4,325	91%
Transfers	2,300,000	-	2,300,000	-	-	2,300,000	0%
	6,065,578	488,221	6,553,799	(729,059)	(2,340,940)	3,483,800	47%
Total Fund: 20000	31,937,293	944,816	32,882,109	(6,048,139)	(20,057,747)	6,776,223	79%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	245,095	245,095	-	(143,232)	101,863	58%
Operating Expenditures	1,750,000	(393,000)	1,357,000	76,569	(481,567)	952,002	30%
Capital	-	-	-	-	-	-	0%
	1,750,000	(147,905)	1,602,095	76,569	(624,799)	1,053,865	34%
72000 RB Central Service Center							
Salaries & Benefits	-	408,197	408,197	-	(365,747)	42,450	90%
Operating Expenditures	1,750,000	274,900	2,024,900	(207,249)	(1,625,490)	192,161	91%
	1,750,000	683,097	2,433,097	(207,249)	(1,991,237)	234,611	90%
73000 RB North Service Center							
Salaries & Benefits	-	131,700	131,700	-	(48,663)	83,037	37%
Operating Expenditures	1,750,000	(164,900)	1,585,100	(608,539)	(93,702)	882,859	44%
	1,750,000	(33,200)	1,716,800	(608,539)	(142,365)	965,896	44%
74000 RB West Service Center							
Salaries & Benefits	-	460,008	460,008	-	(389,100)	70,908	85%
Operating Expenditures	1,750,000	65,000	1,815,000	(331,620)	(1,475,683)	7,697	100%
	1,750,000	525,008	2,275,008	(331,620)	(1,864,783)	78,605	97%
75000 Engineer's Office							
Operating Expenditures	1,250,000	(688,162)	561,838	11,488	(446,640)	126,686	77%
Capital	9,375,000	(1,282,096)	8,092,904	1,616,559	(2,176,476)	7,532,986	7%
	10,625,000	(1,970,258)	8,654,742	1,628,047	(2,623,116)	7,659,672	11%
Total Fund: 20500	17,625,000	(943,258)	16,681,742	557,208	(7,246,301)	9,992,648	40%



Budget to Actuals for Year 2025

10/1/2024 thru 7/31/2025

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 39800-Law Library							
19900 Law Library							
Salaries & Benefits	88,877	-	88,877	(13,743)	(68,565)	6,569	93%
Operating Expenditures	380,000	29	380,029	(36,169)	(219,306)	124,554	67%
	468,877	29	468,906	(49,911)	(287,871)	131,124	72%
22000 Information Systems							
Operating Expenditures	6,000	-	6,000	(1,000)	(5,467)	(467)	108%
	6,000	-	6,000	(1,000)	(5,467)	(467)	108%
Total Fund: 39800	474,877	29	474,906	(50,911)	(293,338)	130,657	72%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	19,450	-	19,450	(1,646)	(4,880)	12,924	34%
	19,450	-	19,450	(1,646)	(4,880)	12,924	34%
49900 Mosquito Control							
Salaries & Benefits	1,428,300	-	1,428,300	(217,069)	(986,139)	225,093	84%
Operating Expenditures	1,550,900	62	1,550,962	(454,415)	(310,509)	786,038	49%
Capital	63,000	-	63,000	(375)	(52,860)	9,765	85%
	3,042,200	62	3,042,262	(671,858)	(1,349,507)	1,020,896	66%
Total Fund: 39900	3,061,650	62	3,061,712	(673,504)	(1,354,387)	1,033,821	66%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	24,600	-	24,600	(2,427)	(19,873)	2,300	91%
	24,600	-	24,600	(2,427)	(19,873)	2,300	91%
90000 Airport							
Salaries & Benefits	1,250,143	-	1,250,143	(192,765)	(966,348)	91,029	93%
Operating Expenditures	2,893,102	316	2,893,418	(236,010)	(1,526,117)	1,131,292	61%
Capital	1,602,500	-	1,602,500	(24,122)	(56,904)	1,521,474	5%
Transfers	1,711,000	-	1,711,000	-	(11,111)	1,699,889	1%
	7,456,745	316	7,457,061	(452,897)	(2,560,480)	4,443,684	40%
Total Fund: 60500	7,481,345	316	7,481,661	(455,324)	(2,580,353)	4,445,984	41%
Report Total	243,220,630	747,607	243,968,237	(30,474,114)	(165,032,549)	48,461,574	80%



Balance Sheet for Year 2025

as of 7/31/2025

Note: Fund Balance is only adjusted at end of year; fund balance is as of 9/30/2024

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	(27,658,082)	14,853,573	(162,131)	864,058	(2,343,553)
Cash on Hand	35,180	100	200		100
Investments	99,670,549	35,943,915	135,391	444,135	
Accounts Receivable	10,145,099	4,892,580	244	240,805	254,146
Inventory	14,327	555,301		771,117	79,641
Prepaid	2,913,914	(21,972)	(22)	(1,089)	7,520
Amt Provided/Gen LT Debt					2,144,967
Non-current Assets	16,019,757				
AR-BC Toll Road Authority	114,587				
Capital Assets	10,144				12,435,599
	101,265,476	56,223,497	(26,318)	2,319,026	12,578,419
Liabilities					
Accounts Payable - Other	(3,418,486)	(696,190)	(19,000)	(29,465)	(78,167)
AP-State of Texas Court Costs	(691,260)				
AP-State of Texas Other Liab	(111,328)	(671)	(35)	(2)	
AP-Governmental Entities	(259)				
AP-Payroll Liabilities	(2,220,736)	(315,371)	(1,720)	(25,411)	(24,256)
AP Due to Others	(974,142)				
Tax Office Liabilities	(3,748,529)				
Due to Agency Groups	(11,484,414)	(9,258,161)		(242,765)	(68,872)
Non Current Liabilities					(837,510)
	(22,649,155)	(10,270,393)	(20,755)	(297,643)	(1,008,805)
Fund Equity					
Fund Balance	(4,566,200)	(28,867,934)	(52,935)	(679,565)	(9,995,542)
Unassigned Fund Balance	(53,241,258)				
	(57,807,458)	(28,867,934)	(52,935)	(679,565)	(9,995,542)

Note: The total receivable from Brazoria County Toll Road Authority is \$6,274,001.58. The current presentation of this report only includes the General Fund and Road & Bridge portions.



Statement of Changes in Fund Balance

as of 6/30/2025

Fund	05/31/2025	Month Ending Jun 30, 2025			06/30/2025
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	82,148,624	7,287,063	(13,197,386)	(32,899)	76,205,402
Fund 10100-General Fund - Construction	105,085	-	-	-	105,085
Fund 10200-Juv Prob Fees	14,115	26	(33)	-	14,108
Fund 10300-Unclaimed Juvenile Restitution	11,569	-	-	-	11,569
Fund 10340-Constable 4 Marine Team	45,607	15,057	-	-	60,665
Fund 10350-Sheriff Special Response Team	8,855	16	-	-	8,870
Fund 10351-Sheriff Drone Team	(11,458)	-	-	-	(11,458)
Fund 10352-Sheriff Marine Team	(7,597)	-	-	-	(7,597)
Fund 10353-Sheriff Dive Team	(9,517)	-	-	-	(9,517)
Fund 10400-Env Health-Retail Food Permits	(32,443)	7,180	(17,637)	-	(42,900)
Fund 10500-District Clerk Contingency	870,836	2,087	-	-	872,923
Fund 10600-Fire Training Field	14,063	25	(130)	-	13,958
Fund 10700-Parks Special Events	26,669	247	(471)	-	26,445
Fund 10710-Parks SFA Special Projects	10,984	106	-	-	11,090
Fund 10850-CPS-Donations	42,630	2,259	(450)	-	44,439
Total General Fund Group	83,238,021	7,314,065	(13,216,106)	(32,899)	77,303,081
Fund 20000-Road and Bridge Non-Construct	52,936,126	1,318,737	(2,260,515)	-	51,994,348
Fund 20500-Road and Bridge Construction	(6,728,568)	1	(1,100,148)	-	(7,828,715)
Total Road and Bridge Funds	46,207,558	1,318,737	(3,360,663)	-	44,165,633
Fund 39800-Law Library	(26,846)	21,821	(29,991)	-	(35,017)
Fund 39900-Mosquito Control District	2,056,317	52,601	(337,494)	-	1,771,424
Total Special Revenue Funds	2,029,471	74,421	(367,485)	-	1,736,407
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,194,520	23,359	-	-	1,217,879
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	208,641	37,049	-	-	245,689
Fund 42100-2018 Cert of Oblig-I,S	607,088	13,238	-	-	620,326
Fund 42200-2021 CO-Courthouse Campus I,S	2,880,706	69,330	-	-	2,950,036
Fund 44000-Toll Road-SH288-I&S	(92,915,659)	3,853	(47,265)	276,000	(92,683,071)
Fund 44100-Toll Road-288EXT-I&S	(30,353,580)	-	-	95,000	(30,258,580)
Fund 45000-Road Bonds-Mobility-I,S	2,712,777	53,196	-	-	2,765,973
Total Debt Service Funds	(115,665,508)	200,025	(47,265)	371,000	(115,141,748)

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 09/30/2024 and may be found on the balance sheet report contained in this reporting package.



Statement of Changes in Fund Balance

as of 6/30/2025

Fund 60500-Airport Operating	9,855,906	228,994	(315,089)	-	9,769,811
Total Enterprise Funds	9,855,906	228,994	(315,089)	-	9,769,811
<hr/>					
Report Total	25,665,449	9,136,243	(17,306,608)	338,101	17,833,185
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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 09/30/2024 and may be found on the balance sheet report contained in this reporting package.



Transfers for Year 2025

as of 7/31/2025

Fund Group	Transfers In	Transfers Out
Enterprise Funds		
Airport Fund	-	11,111
Fiduciary, Trust and Agency		
Fiduciary Funds	190,921	190,921
General Fund Group		
General Fund	3,480	727,040
Special Revenue Funds		
Federal Grants	700,587	3,480
State Grants	26,453	-
Airport State Grants	11,111	-
Report Total	932,552	932,552



Debt Service Payment Schedules

Fiscal Year 2025

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
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	74,000.00	2,095,000.00	26,750.00	2,195,750.00

Unlimited Tax Refunding Bonds, Series 2016

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

True Interest Cost: 2.376 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
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	150,500.00	3,060,000.00	78,875.00	3,289,375.00



Debt Service Payment Schedules

Fiscal Year 2025

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
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	1,212,350.00	6,870,000.00	1,058,025.00	9,140,375.00

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
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	130,625.00	2,040,000.00	79,625.00	2,250,250.00



Debt Service Payment Schedules

Fiscal Year 2025

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
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	588,125.00	6,460,000.00	426,625.00	7,474,750.00



Debt Service Payment Schedules

Fiscal Year 2025

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
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	21,486,425.00	85,895,000.00	19,806,600.00	127,188,025.00



Debt Service Payment Schedules

Fiscal Year 2025

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
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	1,498,800.00	13,250,000.00	1,177,325.00	15,926,125.00

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
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	356,400.00	3,785,000.00	280,700.00	4,422,100.00