BRAZORIA COUNTY, TEXAS

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

For the Fiscal Year Ended
September 30, 2025

BRAZORIA COUNTY, TEXAS
AUDITOR'S OFFICE
BRAZORIA COUNTY COURTHOUSE
237 E. Locust, Ste 403
Angleton, Texas 77515


STATE OF TEXAS
COUNTY OF BRAZORIA

BRAZORIA COUNTY, TEXAS
Annual Comprehensive Financial Report
For the Year Ended September 30, 2025

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STATE OF TEXAS
COUNTY OF BRAZORIA

INTRODUCTORY SECTION


STATE OF TEXAS
COUNTY OF BRAZORIA

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March 12, 2026

The Honorable Board of District Judges
The Honorable Commissioners' Court
The Citizens of Brazoria County, Texas

Greetings:

The Annual Comprehensive Financial Report of Brazoria County, Texas, for the fiscal year ended September 30, 2025, is submitted herewith in accordance with Chapter 114.025 of the Local Government Code. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants.

Management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, Brazoria County management has established a comprehensive internal control framework designed both to protect governmental assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Brazoria County's comprehensive framework, because the cost of internal controls should not outweigh their benefits, has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

KM&L, LLC, Certified Public Accountants, have issued an unmodified (clean) opinion on Brazoria County's financial statements for the year ended September 30, 2025, meaning the financial statements are fairly presented in all material respects. The independent auditor's report is located at the front of the financial section of this report.

The independent audit of the financial statements of Brazoria County was a part of a broader, federally mandated "Single Audit" which is required when an entity receives $1,000,000 or more in federal funding, and designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government's internal controls and compliance with legal requirements. Specific emphasis was placed on internal controls and compliance with laws and regulations involving the administration of federal awards. These reports are included in the single audit section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report, and it provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal, and it should be read in conjunction with it.

PROFILE OF BRAZORIA COUNTY

The County of Brazoria is located on the Gulf Coast of Texas and is referred to as "Where Texas Began". It takes its name from the Brazos River, which flows through it. Brazoria County became one of Texas original counties at independence in 1836. The County has a land area of 1,386 square miles. The decennial census levels in Texas determine which of the various State statutes apply to each particular Texas County. Neighboring counties are Matagorda, Wharton, Fort Bend, Harris and Galveston.

The County operates as specified under the Constitution of the State of Texas and Vernon's Texas Code Annotated, which provide for a Commissioners Court consisting of the County Judge and four Commissioners, one from each of four geographical precincts. The County Judge is elected for a term of four years and the Commissioners for four-year staggered terms. Policy-making authority is vested in the Commissioners Court and the Commissioners Court is responsible, among other things, for adopting the budget and for setting county policies.

The County provides a full range of services authorized by statute. Such services include general governmental functions such as recording and licensing, maintaining the county and district court systems, maintaining public facilities, ensuring public safety, maintaining public health and welfare, aiding conservation, and maintaining county roads and bridges.

The annual budget serves as the foundation for Brazoria County's financial planning and control. All departments of the County are required to submit budget requests to the Auditor's Office during May each year. The Auditor's Office then uses these requests as the starting point for developing a proposed budget. The proposed budget is then presented to the Commissioners Court for review. The Commissioners Court is required to hold public hearings on the proposed budget. The appropriated budget is prepared by fund, function (e.g., public safety), department and by the categories of salaries and benefits, operating expenditures, capital outlay and debt services. All transfers of appropriations, either between departments or within an individual department's budget, require the approval of the Commissioners Court. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Brazoria County operates.

Local Economy

Brazoria County is one of Texas' most fertile agricultural areas, one of the regions more prolific fuel and mineral areas, and in recent decades, the location of one of the world's largest basic chemical manufacturing complexes. The primary economic bases of the county include chemical manufacturing, petroleum processing, offshore production maintenance services, diversified manufacturing including pacemakers and computer chips, biochemical and electronic industries, commercial fishing and agriculture. In addition, the area's deep waterway and port facilities, sports fishing services and tourism are major components of the county's economic base.

Brazoria County continues to experience strong growth in population and in its economic base. This is evident by the increases in new home sales, labor force and employment rate. Major industrial investments are also continuing within the County.

Long-term Financial Planning

Brazoria County has adopted several financial management policies to provide guidelines to insure its long-term financial health. The General Fund Balance policy sets a level for reserve funds in the General Fund at 30% of operating expenditures. The Debt Management policy establishes guidelines for debt issuance, debt levels, appropriate types of debt to issue, and debt repayment schedules. These policies have been adopted in the last several years, and the County has remained in compliance with them.

Relevant Financial Policies

Due to the County's large investment in capital projects financed by tax exempt bonded debt, Brazoria County has adopted a debt management policy and a compliance policy for the use and accounting for the proceeds from our debt issues. The debt management policy formalizes the types of debt the County will incur, the preferred method of selling our bonds, guidelines for refinancing existing debt, and the maximum levels of debt permissible. The compliance policy seeks to ensure that bond proceeds will be spent for permissible purposes, that debt proceeds will not be co-mingled with local funds, and that the County will meet its continuing disclosure and arbitrage rebate obligations.

Major Initiatives

The long-term financial plans of the County include multiple capital projects. In 2018, the County purchased land and building for future Courthouse Campus expansion. Planning consultants presented a Courthouse Campus Master plan in 2019. Design was completed in 2021; construction began in early 2022 and although presently on-going, is nearing completion. Various other projects are in progress including other building projects, multiple roads, bridges, and Park enhancements.

As part of future planning, the Commissioners' Court created the Brazoria County Toll Road Authority (BCTRA) in December, 2003. BCTRA is charged with the planning, construction, and operation of the SH288 managed toll lanes. The construction bid was awarded in 2017 and construction was finalized in 2020. The Brazoria County Expressway opened for use to the general public free of charge on November 16, 2020, and tolling began on November 30, 2020. This project added two lanes in each direction and runs from CR58 near Manvel and extends north to Beltway 8. Pre-development is ongoing on the new extension of the Expressway, which will extend from County Road 58 to County Road 56 for approximately 6 miles. Construction is estimated to start in June 2026. Revenues generated are currently being used to completely fund operations and are anticipated to be used to retire a portion of the debt and/or to fund future improvements.

Tax Abatements
Brazoria County is party to several tax abatements. Completed applications, which contain a cost/benefit analysis for each project, can be found on the County website. We are continuing to actively work on increasing the included amount of GFOA-recommended detail and explanation about the County's tax abatements.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Brazoria County for its annual comprehensive financial report for the fiscal year ended September 30, 2024. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report, whose contents conform to program standards. Such ACFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The County has received this prestigious award for the last 30 consecutive fiscal years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the County Auditor's Office. I want to express my appreciation to all staff members who have assisted in the maintenance of the accounting records of the County, and to the members of the Commissioners' Court for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,



Kaysie Stewart
County Auditor

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

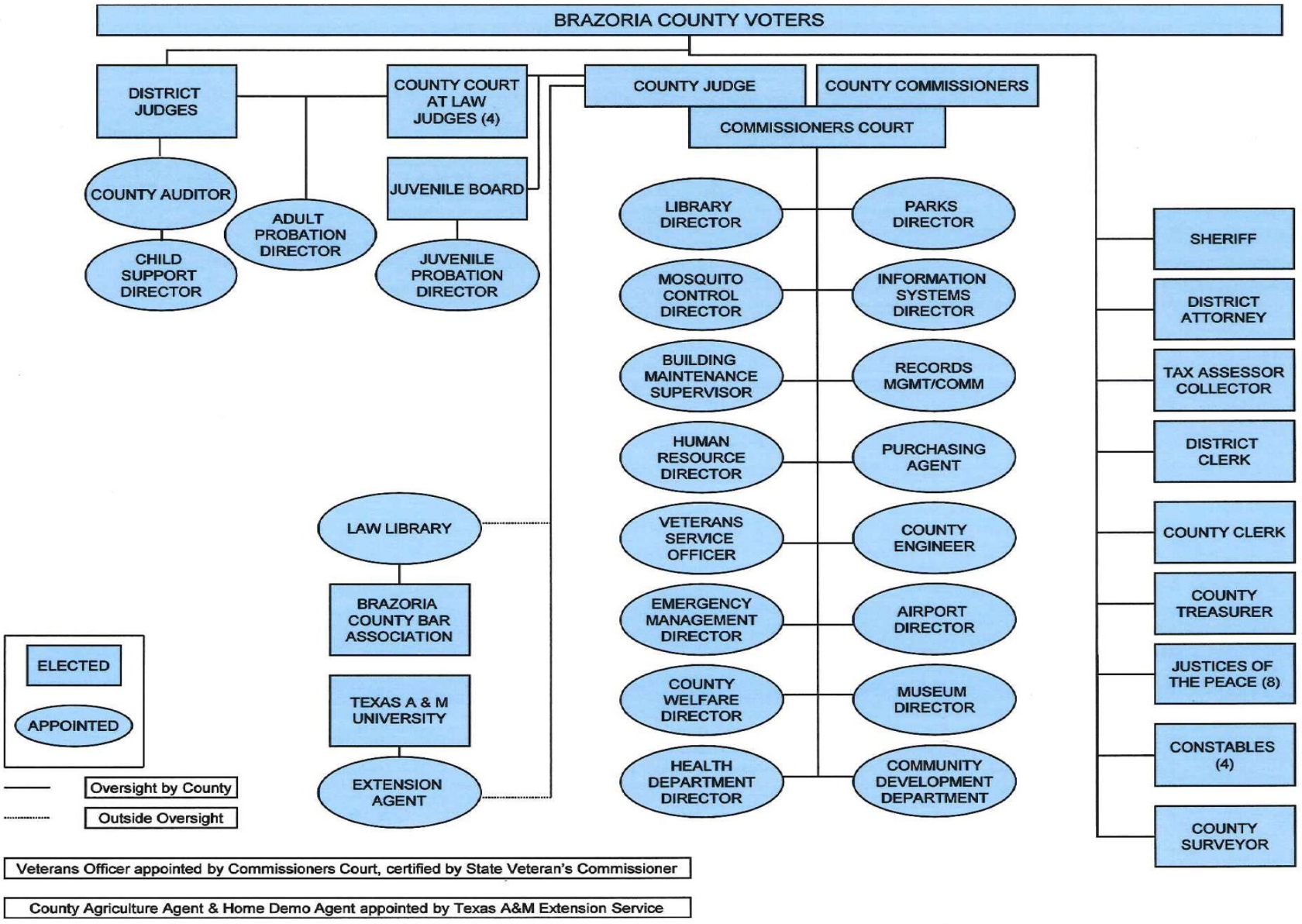
Brazoria County
Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morrill

Executive Director/CEO


BRAZORIA COUNTY VOTERS
DISTRICT JUDGES
COUNTY COURT AT LAW JUDGES (4)
COUNTY JUDGE
COUNTY COMMISSIONERS
COMMISSIONERS COURT
COUNTY AUDITOR
CHILD SUPPORT DIRECTOR
ADULT PROBATION DIRECTOR
JUVENILE BOARD
JUVENILE PROBATION DIRECTOR
LIBRARY DIRECTOR
MOSQUITO CONTROL DIRECTOR
BUILDING MAINTENANCE SUPERVISOR
HUMAN RESOURCE DIRECTOR
VETERANS SERVICE OFFICER
EMERGENCY MANAGEMENT DIRECTOR
COUNTY WELFARE DIRECTOR
HEALTH DEPARTMENT DIRECTOR
PARKS DIRECTOR
INFORMATION SYSTEMS DIRECTOR
RECORDS MGMT/COMM
PURCHASING AGENT
COUNTY ENGINEER
AIRPORT DIRECTOR
MUSEUM DIRECTOR
COMMUNITY DEVELOPMENT DEPARTMENT
SHERIFF
DISTRICT ATTORNEY
TAX ASSESSOR COLLECTOR
DISTRICT CLERK
COUNTY CLERK
COUNTY TREASURER
JUSTICES OF THE PEACE (8)
CONSTABLES (4)
COUNTY SURVEYOR
LAW LIBRARY
BRAZORIA COUNTY BAR ASSOCIATION
TEXAS A & M UNIVERSITY
EXTENSION AGENT
ELECTED
APPOINTED
Oversight by County
Outside Oversight
Veterans Officer appointed by Commissioners Court, certified by State Veteran's Commissioner
County Agriculture Agent & Home Demo Agent appointed by Texas A&M Extension Service

GOVERNING BODY

Honorable L.M. “Matt” Sebesta, Jr., County Judge

Jay Burridge, Commissioner, Precinct 1

Ryan Cade, Commissioner, Precinct 2

Stacy Adams, Commissioner, Precinct 3

David Linder, Commissioner, Precinct 4

OTHER PRINCIPAL OFFICIALS

Kristin Bulanek, Tax Assessor-Collector

Kaysie Stewart, County Auditor

Angela Dees, County Treasurer

Joyce Hudman, County Clerk

Cassandra Tigner, District Clerk

Tom Selleck, District Attorney

Mary Shine, District Attorney - Chief Civil Division

Bo Stallman, Sheriff


STATE OF TEXAS
COUNTY OF BRAZORIA

FINANCIAL SECTION


STATE OF TEXAS
COUNTY OF BRAZORIA

KM&L
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brazoria County, Texas (the "County"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

The Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, required pension schedules and required OPEB schedules on pages 5 through 19 and pages 98 through 109 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, the Financial Data Schedules as required by the Housing and Urban Development, the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the schedule of expenditures of state awards as required by the Texas Grant Management Standards are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the Financial Data Schedules as required by the Housing and Urban Development Department, the schedule of expenditures of federal awards and the schedule of expenditures of state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2026, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

KM&L, LLC

Lake Jackson, Texas
March 12, 2026

As management of Brazoria County, Texas (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i - iv of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year for governmental and business-type activities by $ 605,195,983 and $ 8,683,283 (net position), respectively. Of this amount, the governmental activities reported an unrestricted net position of $ 5,179,378, which may be used to meet the government's ongoing obligations to citizens and creditors within the County's fund designations. The business-type activities reported a deficit unrestricted net position of $ 2,859,855.

- The County's total net position increased for governmental activities by $ 48,554,186 and decreased for business-type activities by $ 1,287,465.

- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of $ 131,211,814. 36.40% of this total amount, $ 47,754,692 (unassigned fund balance) is available for use within the County's fund designation. The County's enterprise fund reported ending net position of $ 8,748,999. The amount of $ 2,794,139 is a deficit unrestricted net position.

- At the end of the current fiscal year, unassigned fund balance for the general fund was $ 47,761,419 or 26.88% of the total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The s*tatement of net position* presents information on all of the County's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The s*tatement of activities* presents information showing how the County's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The *governmental activities* of the County include general administration, judicial and legal, financial administration, elections, public facilities, public safety, corrections, public transportation, health and welfare, public assistance, culture and recreation, conservation, environmental protection, and community development. The *business-type activities* of the County include airport operations.

The government-wide financial statements include not only the County itself (known as the primary government), but also legally separate entities for which the County is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The County's one blended component unit consists of the Brazoria County Industrial Development Corporation. The County's one discretely presented component unit consists of the Brazoria County Toll Road Authority.

The government-wide financial statements can be found on pages 22 through 25 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

  Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances, provides reconciliations to facilitate this comparison between governmental funds and governmental activities.

The County maintains one hundred thirty-six (136) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road & Bridge Fund and the American Rescue Plan 2021 CLFRF Fund; all of which are considered to be major funds. Data from the other one hundred thirty-three (133) funds are combined into a single, aggregated presentation. Individual fund data for each of these other governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental funds financial statements can be found on pages 26 through 29 of this report.

- **Proprietary Funds.** The County maintains two categories of *proprietary funds*. The *enterprise fund* is used to report the same functions presented as *business-type activities* in government-wide financial statements. The County uses an *enterprise fund* to account for its airport operations. The second type of proprietary fund is the *internal service fund.* Internal service funds are an accounting device used to accumulate and allocate costs of its self-funded health insurance, liability insurance, and health clinic internally among various funds and functions. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary funds financial statements can be found on pages 30 through 35 of this report.

- **Fiduciary Funds.** *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's operations. The County is the trustee, or *fiduciary*, for these funds and is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position that can be found on pages 36 through 37.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 40 through 95 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. Required supplementary information can be found on pages 98 through 109 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented following the required supplementary information on pensions. Combining and individual statements and schedules can be found on pages 130 through 246 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $ 613,879,266 as of September 30, 2025.

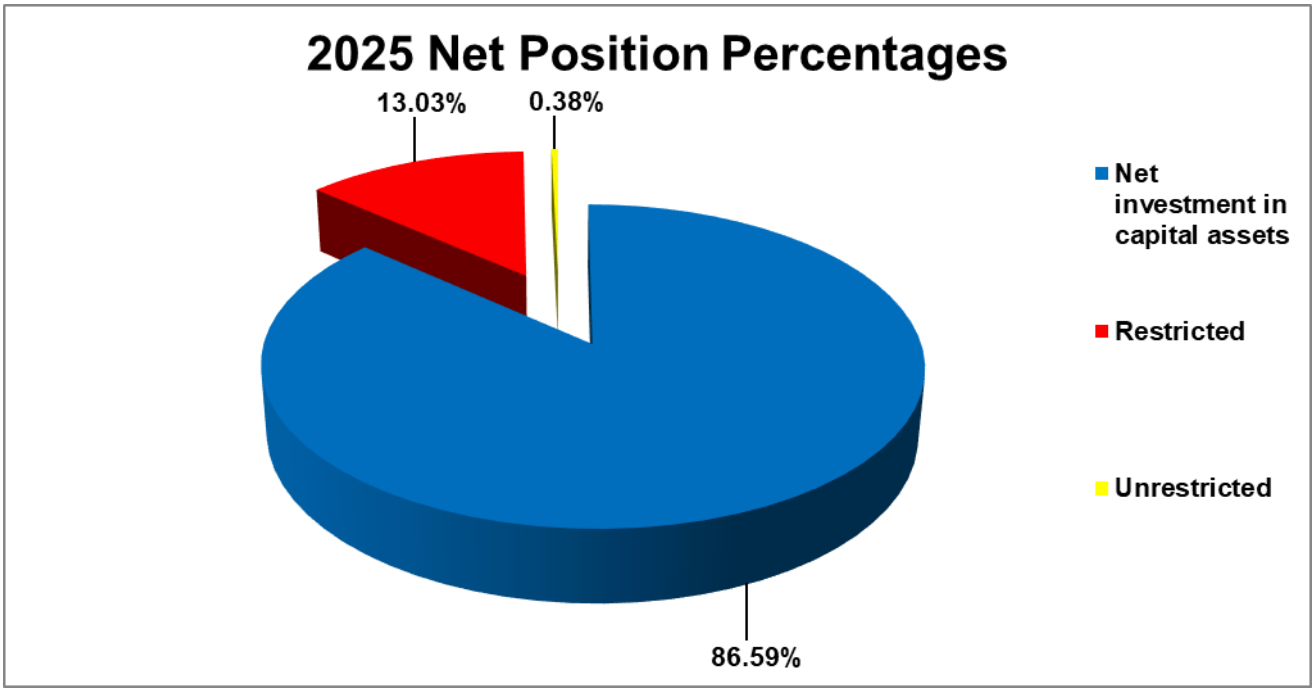
The largest portion of the County's net position, $ 531,491,634 (86.59%) reflects its investments in capital assets (e.g., land; land improvements; buildings and improvements; furniture, equipment and vehicles; subscription based IT assets, runways, taxiways and aprons; infrastructure; and construction in progress), less any debt used to acquire those assets that is still outstanding. The County uses capital assets to provide service to citizens; consequently these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

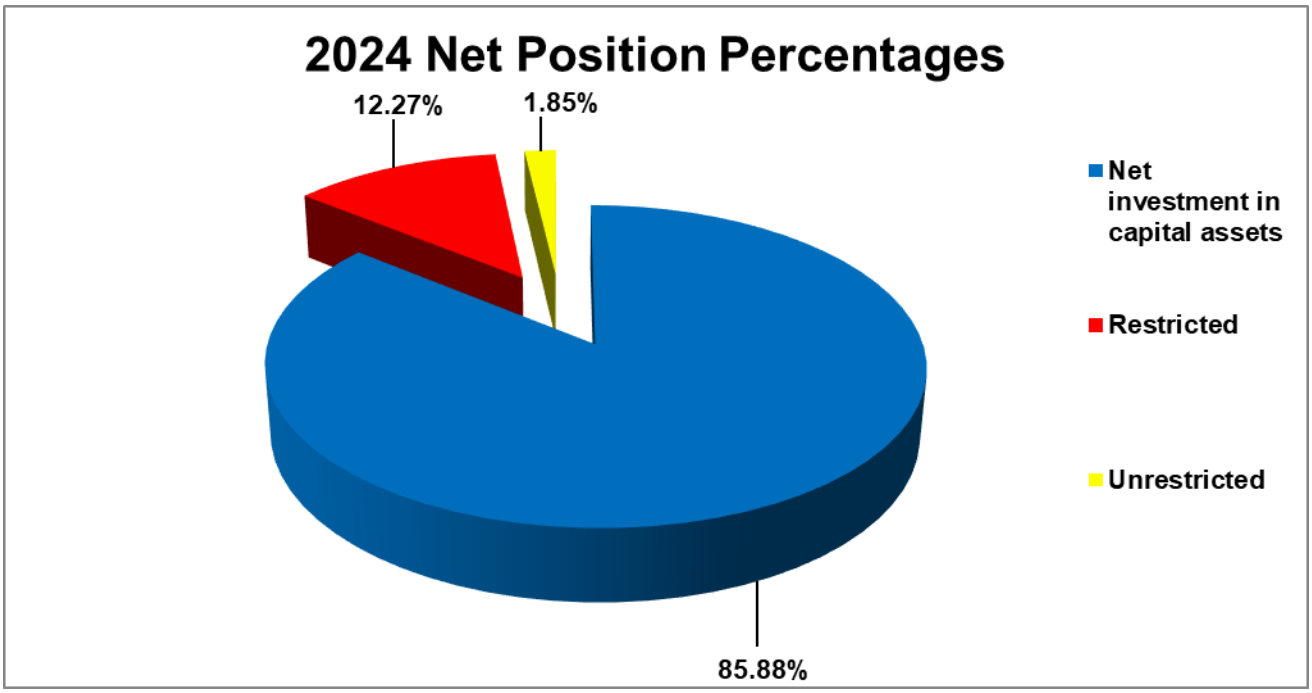
BRAZORIA COUNTY'S NET POSITION

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Assets:						
Current and other assets	$ 209,898,167	$ 239,550,709	$ (288,481)	$ 48,341	$ 209,609,686	$ 239,599,050
Capital assets	655,672,246	613,885,584	11,537,364	12,435,600	667,209,610	626,321,184
Total assets	865,570,413	853,436,293	11,248,883	12,483,941	876,819,296	865,920,234
Total deferred outflows of resources	23,179,398	31,819,767	198,014	274,960	23,377,412	32,094,727
Liabilities:						
Current and other liabilities	57,139,469	86,432,853	195,047	195,696	57,334,516	86,628,549
Long-term liabilities	212,235,774	234,114,153	725,163	763,527	212,960,937	234,877,680
Total liabilities	269,375,243	320,547,006	920,210	959,223	270,295,453	321,506,229
Total deferred inflows of resources	14,178,585	8,067,257	1,843,404	1,828,930	16,021,989	9,896,187
Net Position:						
Net investment in capital assets	519,954,270	474,184,383	11,537,364	12,435,600	531,491,634	486,619,983
Restricted	80,062,335	69,530,689	5,774	-	80,068,109	69,530,689
Unrestricted	5,179,378	12,926,725	(2,859,855)	(2,464,852)	2,319,523	10,461,873
Total net position	$ 605,195,983	$ 556,641,797	$ 8,683,283	$ 9,970,748	$ 613,879,266	$ 566,612,545

An additional portion of the County's net position of $ 80,068,109 (13.03%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of $ 2,319,523 (0.38%) may be used to meet the government's ongoing obligations to citizens and creditors.

As of September 30, 2025, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate categories-governmental and business-type activities, with the exception of the deficit unrestricted net position in the business-type activities of $ 2,859,855, caused primarily by losses on operations.





Analysis of the County's Operations. Overall the County had an increase in net position of $ 47,266,721. Governmental activities reported an increase in net position of $ 48,554,186, while the business-type activities reported a decrease in net position of $ 1,287,465. The reason for the increase of net position in the governmental activities primarily relates to capital assets balances. Net investment in capital assets balances increased by $ 45,837,639 substantially due to the acceptance of roads to the County road system of $ 19,556,145, the use of $ 10,542,653 from certificates of obligation bonds for the Courthouse Campus Expansion, the receipt of grant funds such as the U.S. Department of Transportation - Highway Planning and Construction Program of $ 2,710,666 for road projects, and the utilization of Coronavirus State and Local Fiscal Recovery Funds for capital assets of $ 10,455,964. Unrestricted net position in the governmental activities decreased $ 7,747,347, primarily due to the utilization of unrestricted funds to supplement the construction of the Courthouse Campus Expansion Project. The reason for the decrease of net position in the business-type activities of $ 1,287,465 primarily relates to the current year depreciation expense of $ 1,066,243.

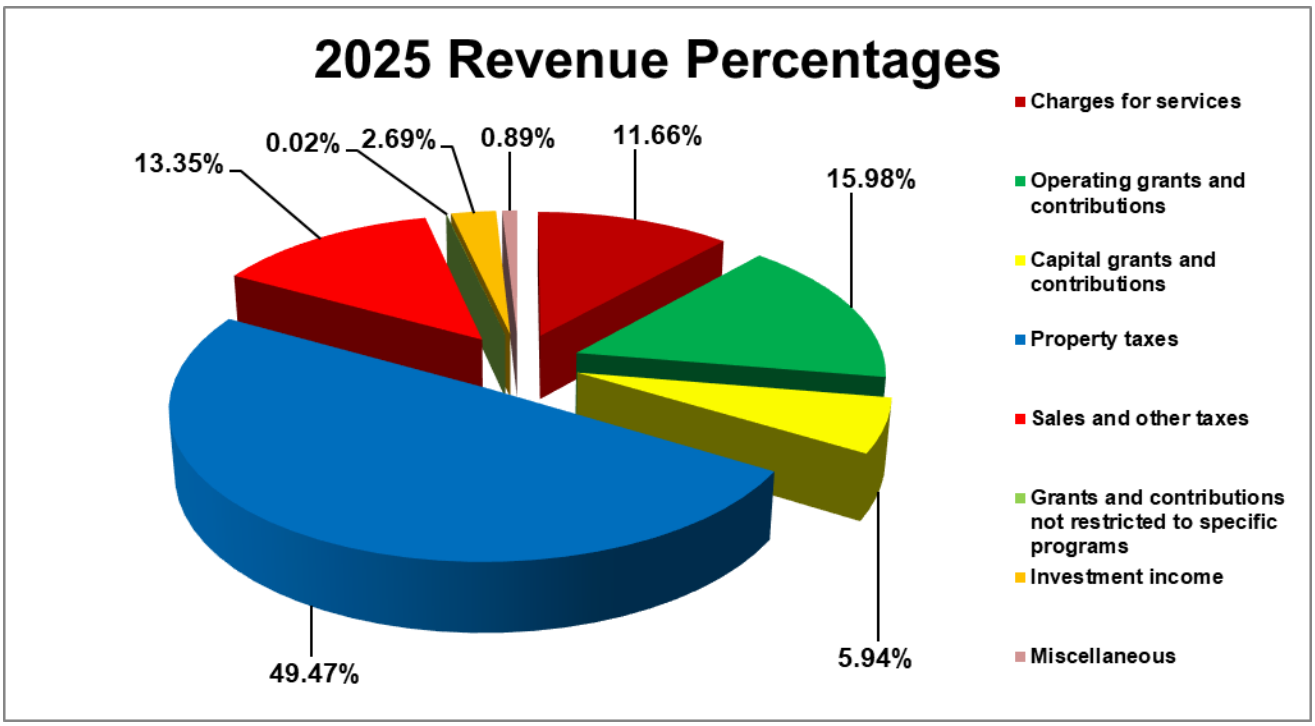
The following table provides a summary of the County's operations for the years ended September 30, 2025 and 2024:

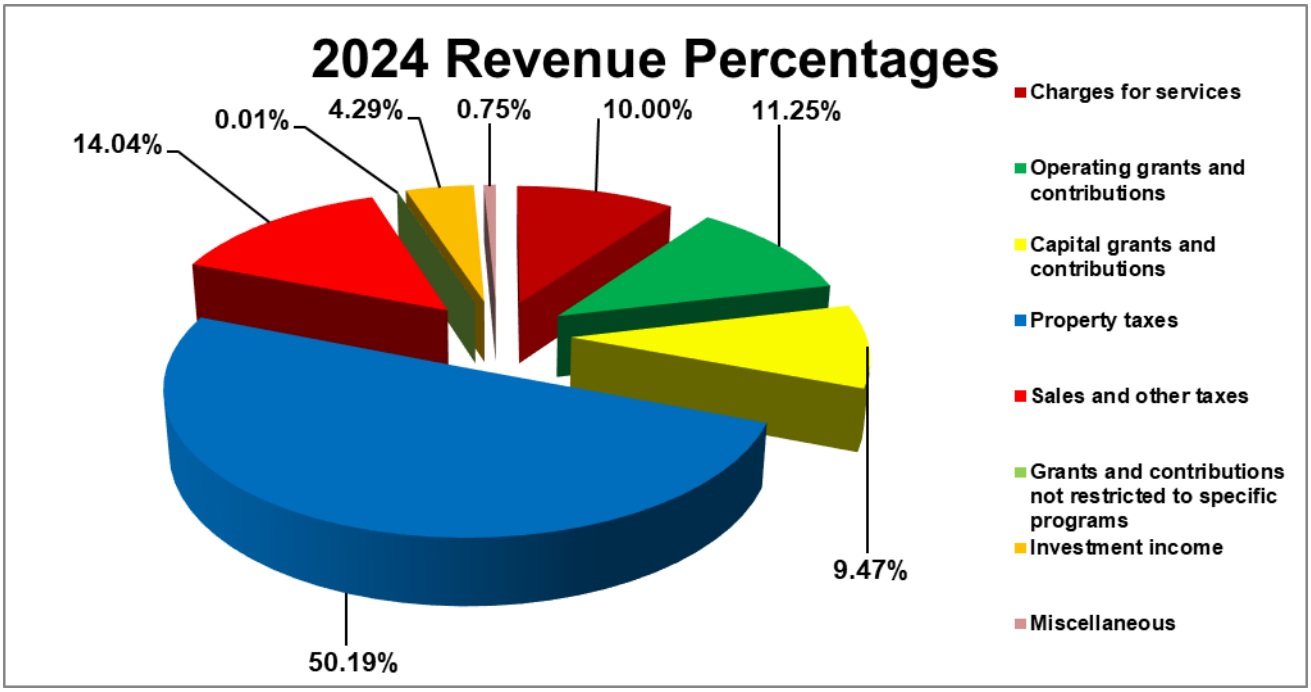
BRAZORIA COUNTY'S CHANGES IN NET POSITION

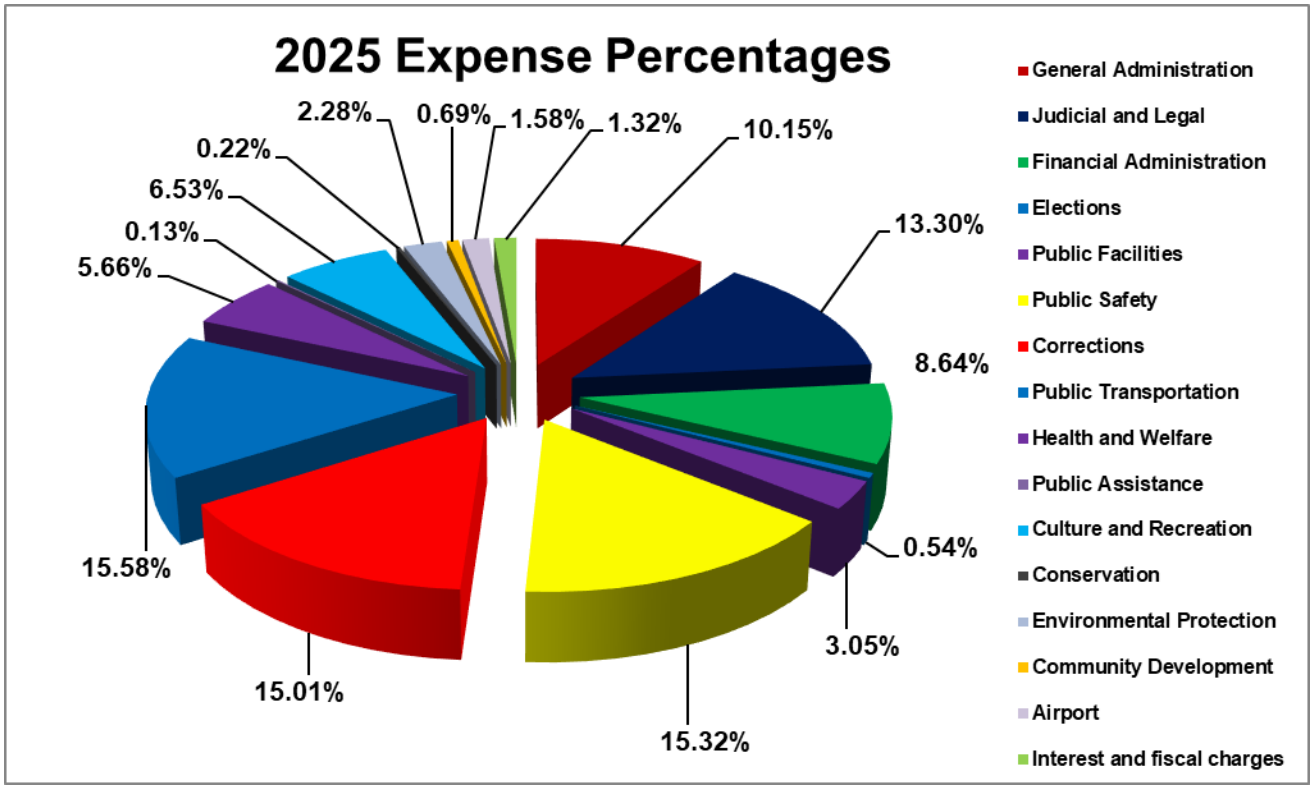
	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program Revenues:						
Charges for services	$ 35,501,933	$ 27,210,823	$ 3,091,634	$ 4,225,008	$ 38,593,567	$ 31,435,831
Operating grants and contributions	52,808,365	35,293,808	100,000	103,865	52,908,365	35,397,673
Capital grants and contributions	19,673,982	29,776,625	-	-	19,673,982	29,776,625
General Revenues:						
Property taxes	163,769,462	157,809,305	-	-	163,769,462	157,809,305
Sales and other taxes	44,182,003	44,144,606	-	-	44,182,003	44,144,606
Grants and contributions not restricted to specific programs	78,706	19,446	-	-	78,706	19,446
Investment income	8,914,702	13,490,556	-	-	8,914,702	13,490,556
Miscellaneous	2,951,514	2,355,430	-	-	2,951,514	2,355,430
Total revenues	327,880,667	310,100,599	3,191,634	4,328,873	331,072,301	314,429,472

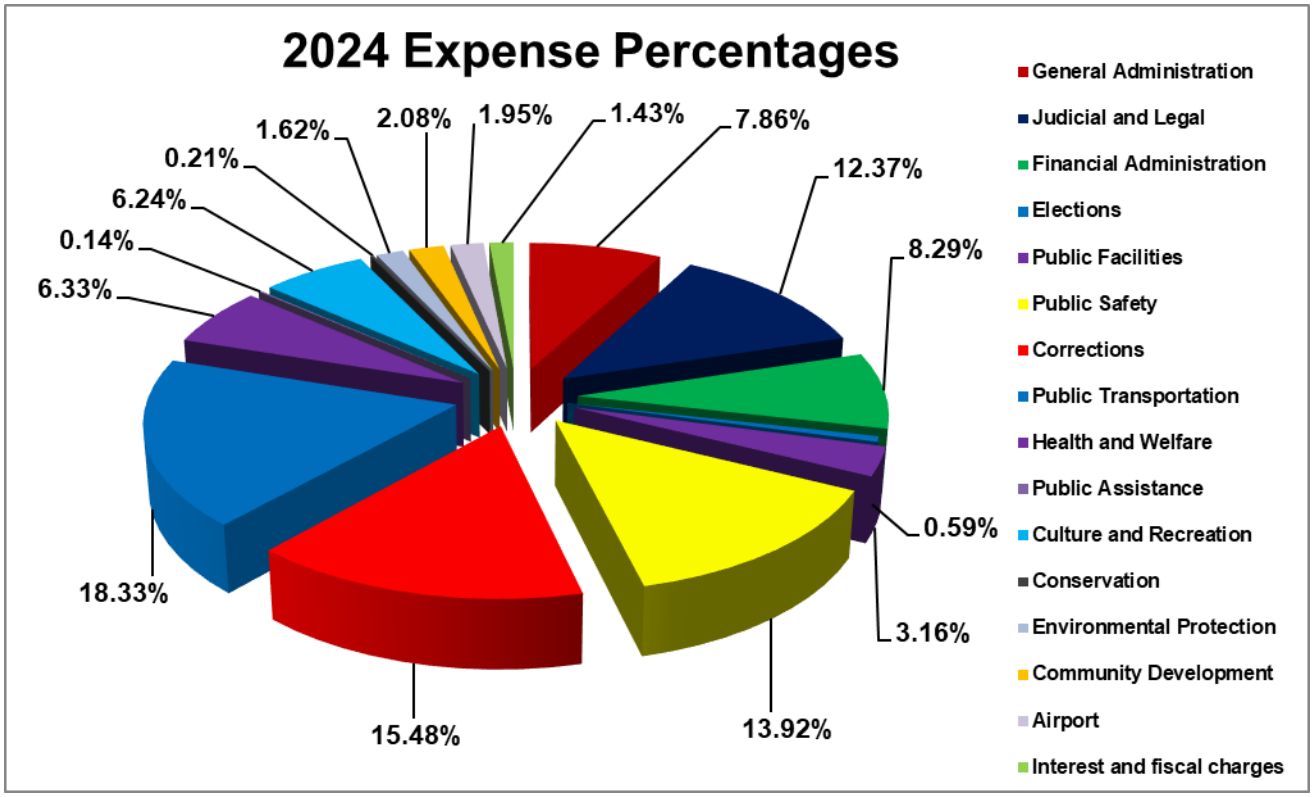
(continued)

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Expenses:						
General administration	$ 28,802,374	$ 21,665,051	$ -	$ -	$ 28,802,374	$ 21,665,051
Judicial and legal	37,747,307	34,097,682	-	-	37,747,307	34,097,682
Financial administration	24,526,553	22,851,499	-	-	24,526,553	22,851,499
Elections	1,537,361	1,621,939	-	-	1,537,361	1,621,939
Public facilities	8,652,104	8,714,447	-	-	8,652,104	8,714,447
Public safety	43,479,373	38,352,983	-	-	43,479,373	38,352,983
Corrections	42,603,491	42,646,835	-	-	42,603,491	42,646,835
Public transportation	44,211,248	50,507,024	-	-	44,211,248	50,507,024
Health and welfare	16,064,277	17,441,978	-	-	16,064,277	17,441,978
Public assistance	370,800	370,800	-	-	370,800	370,800
Culture and recreation	18,534,687	17,185,464	-	-	18,534,687	17,185,464
Conservation	633,539	585,450	-	-	633,539	585,450
Environmental protection	6,461,626	4,472,879	-	-	6,461,626	4,472,879
Community development	1,951,543	5,737,878	-	-	1,951,543	5,737,878
Airport	-	-	4,479,099	5,358,295	4,479,099	5,358,295
Interest and fiscal charges	3,750,198	3,936,369	-	-	3,750,198	3,936,369
Total expenses	279,326,481	270,188,278	4,479,099	5,358,295	283,805,580	275,546,573
Change in net position	48,554,186	39,912,321	(1,287,465)	(1,029,422)	47,266,721	38,882,899
Net position - beginning	556,641,797	516,729,476	9,970,748	11,000,170	566,612,545	527,729,646
Net position - ending	$ 605,195,983	$ 556,641,797	$ 8,683,283	$ 9,970,748	$ 613,879,266	$ 566,612,545


2025 Revenue Percentages
13.35%
0.02%
2.69%
0.89%
11.66%
15.98%
49.47%
5.94%
Charges for services
Operating grants and contributions
Capital grants and contributions
Property taxes
Sales and other taxes
Grants and contributions not restricted to specific programs
Investment income
Miscellaneous


2024 Revenue Percentages
14.04%
0.01%
4.29%
0.75%
10.00%
11.25%
50.19%
9.47%
Charges for services
Operating grants and contributions
Capital grants and contributions
Property taxes
Sales and other taxes
Grants and contributions not restricted to specific programs
Investment income
Miscellaneous


2025 Expense Percentages
2.28%
0.69%
1.58%
1.32%
10.15%
0.22%
6.53%
0.13%
5.66%
13.30%
8.64%
0.54%
3.05%
15.58%
15.01%
15.32%
General Administration
Judicial and Legal
Financial Administration
Elections
Public Facilities
Public Safety
Corrections
Public Transportation
Health and Welfare
Public Assistance
Culture and Recreation
Conservation
Environmental Protection
Community Development
Airport
Interest and fiscal charges


2024 Expense Percentages
1.62%
2.08%
1.95%
1.43%
7.86%
0.21%
12.37%
6.24%
0.14%
8.29%
6.33%
0.59%
3.16%
18.33%
15.48%
13.92%
General Administration
Judicial and Legal
Financial Administration
Elections
Public Facilities
Public Safety
Corrections
Public Transportation
Health and Welfare
Public Assistance
Culture and Recreation
Conservation
Environmental Protection
Community Development
Airport
Interest and fiscal charges

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $ 131,211,814. The unassigned fund balance of $ 47,754,692 constitutes 36.40% of ending fund balance. The remainder of the fund balance is categorized as 1) nonspendable $ 5,346,728, 2) restricted $ 74,542,289, and 3) committed $ 3,568,105.

Fund balance of the General Fund decreased by $ 5,189,963; the Road & Bridge Fund increased by $ 7,872,595; the American Rescue Plan 2021 CLFRF Fund had no change in fund balance; and, other governmental funds increased by $ 74,262. General Fund decreased due to the transfer of funds for the 2021 Certificate of Obligation C & M Fund to supplement the Courthouse Campus Expansion Project after all Series 2021 bond proceeds were utilized. Road & Bridge Fund increased from reduced spending compared to budgeted amounts. For the American Rescue Plan 2021 CLFRF Fund, the County recognized grant revenue to the extent of authorized expenditures resulting in no change in fund balance. The other governmental funds increase involved multiple non-major funds including special revenue, debt service and capital projects funds.

Proprietary funds. The County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The enterprise fund is used to account for airport operations. Net position at September 30, 2025 amounted to $ 8,748,999. Total net position decreased $ 1,246,544 (approximately 12.47%), and the decrease was primarily due to the depreciation expense.

General Fund Budgetary Highlights. Over the course of the year, the County recommended and the Commissioners approved several revisions to budgeted revenue and appropriations. Differences between the original budget and the final amended budget was $ 0.69 million increase in estimated revenues, and an $ 11.94 million increase in appropriations and were primarily for the following:

- The $ 2.2 million increase in interest revenue.
- The $ 5.1 million increase in issuance of Subscription Based Information Technology Arrangements revenue.
- The $ 2.5 million re-appropriation of funds for prior year-end encumbrances.
- The $ 1.8 million in detention center costs for increased payroll and facility water supply project.
- The $ 1.0 million in sheriff's office costs for increased payroll.
- The $ 1.1 million for indigent court costs associated with increased judicial activity.
- The $ 5.1 million for Subscription Based Information Technology Arrangements expenditures.

During the year, total revenues were less than budgetary estimates and expenditures were less than budgetary estimates. Major variances included:

- Interest revenue exceeded budgetary estimates.
- Expenditures in most governmental functions were less than final budgets with a noteworthy decrease in indigent health care.

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2025, amounts to $ 667,209,610 (net of accumulated depreciation/amortization). This investment in capital assets includes land; land improvements; buildings and improvements; furniture, equipment and vehicles; runways, taxiways and aprons; infrastructure; and construction in progress.

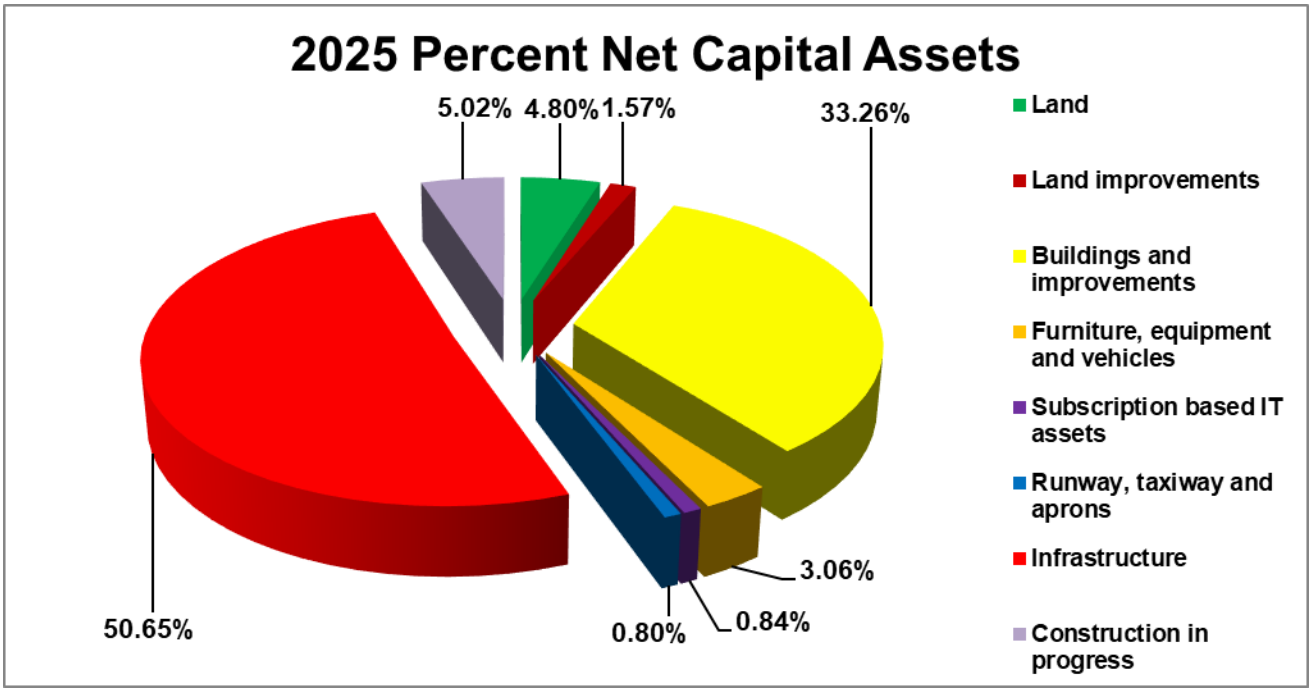
Major capital asset events during the current fiscal year included the following:

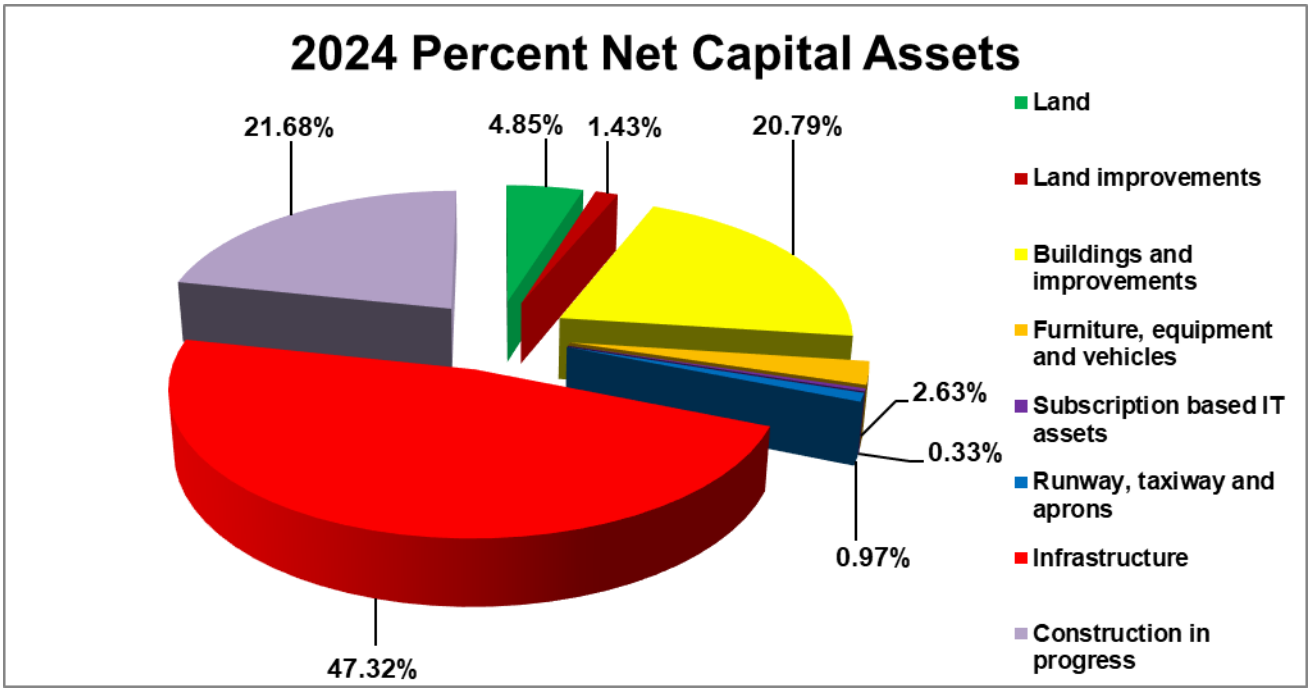
- Right-of-way - $ 1,670,410, computer hardware - $817,312.
- Completion of bridges and other drainage improvements - $ 926,388 and $ 650,951, respectively.
- Vehicles and equipment were acquired, primarily as replacements to vehicles and road and bridge equipment, for $ 6,588,296.
- Acceptance of roads to the County's road system for $ 19,556,145 and completion of various County roads - $ 30,434,095.
- Completion of improvement projects including: Courthouse Justice Center (building) - $ 92,927,204, Detention Center (jail) - $ 131,331, Facility Management (building) - $ 411,759, Fairgrounds - $ 131,794, Juvenile (building) - $ 460,572, Museum (building) - $ 101,165, Parks - $ 1,625,073, Parks Headquarters - $ 9,930,803 and Sheriff's Office Mobile Command - $ 418,030, and Sheriff's Office Radio Tower - $ 4,090,437.
- Road and bridge projects were initiated or continued at costs of $ 13,055,626 and $ 594,056, respectively.
- A variety of construction in progress projects including: Alvin Annex - $4,171,668, Courthouse Admin Building - $ 5,374,051, Courthouse West Annex - $ 645,579 FM 2918 Boat Ramp - $ 225,025, Follet's Island Dune Restore - $ 884,043, Parks - $ 824,538, Quintana - $ 285,820, Restore Act grant - Quintana fishing pier - $ 2,275,416, Surfside Jetty Park Waterfront Revitalization - $ 660,738, Service Centers - $ 2,323,902, Sheriff's Office Dispatch Console Upgrade - $ 357,969, Sheriff's Office Campus Master Plan - $ 991,459, Sheriff's Office Campus Generators - $ 219,600, and Sheriff's Office Water Treatment - $ 474,165.

BRAZORIA COUNTY'S CAPITAL ASSETS
Net of Accumulated Depreciation/Amortization

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Land	$ 30,500,534	$ 28,830,124	$ 1,558,687	$ 1,558,687	$ 32,059,221	$ 30,388,811
Land improvements	10,503,701	8,959,064	-	-	10,503,701	8,959,064
Buildings and improvements	217,349,678	125,538,638	4,557,410	4,664,172	221,907,088	130,202,810
Furniture, equipment and vehicles	20,292,507	16,357,093	96,736	110,873	20,389,243	16,467,966
Subscription based IT assets	5,574,235	2,056,674	-	-	5,574,235	2,056,674
Runway, taxiway and aprons	-	-	5,324,531	6,101,868	5,324,531	6,101,868
Infrastructure	337,939,586	296,382,358	-	-	337,939,586	296,382,358
Construction in progress	33,512,005	135,761,633	-	-	33,512,005	135,761,633
Total	$ 655,672,246	$ 613,885,584	$ 11,537,364	$ 12,435,600	$ 667,209,610	$ 626,321,184

Additional information on the County's capital assets can be found in Note 5 on pages 65 through 70 of this report.





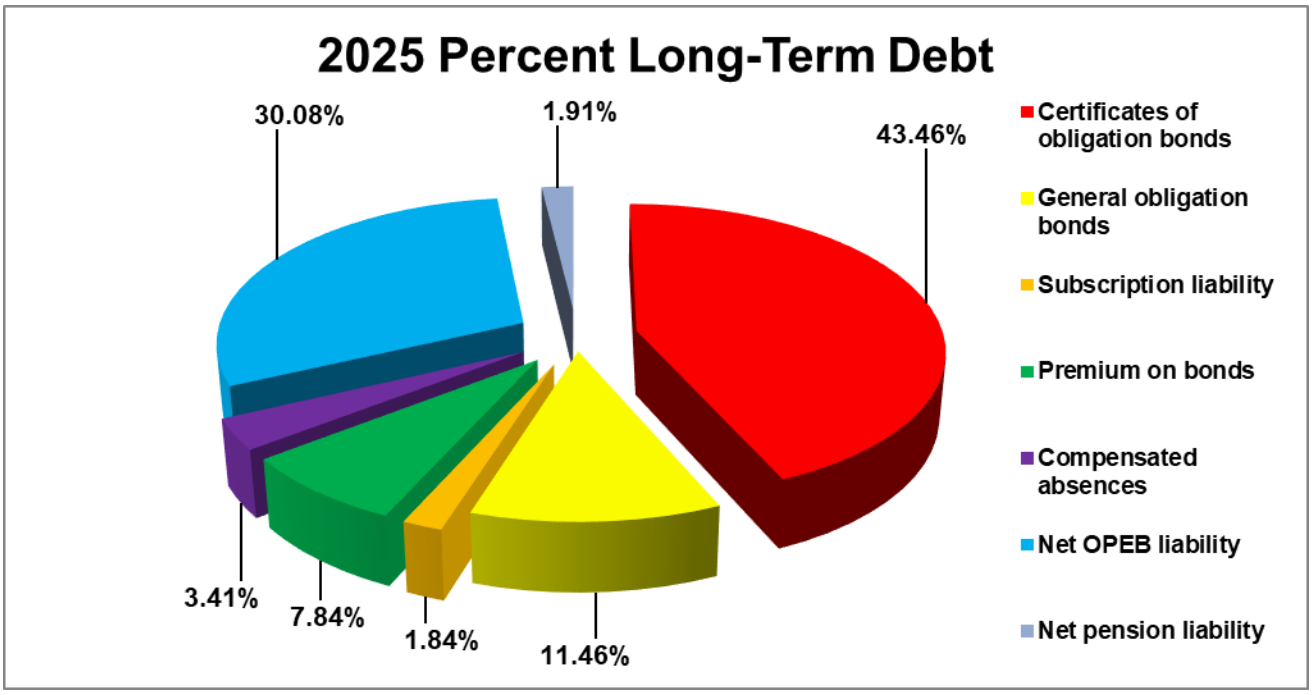
DEBT ADMINISTRATION

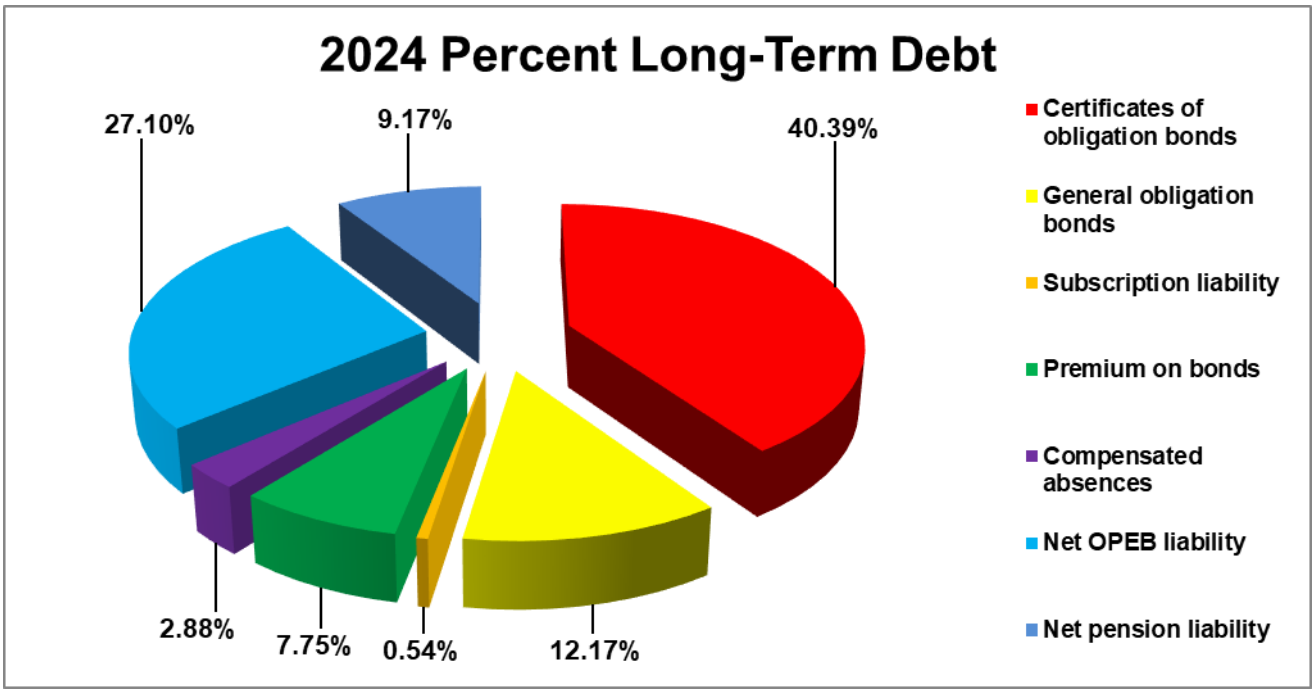
At the end of the current fiscal year, the County had a total bonded debt of $ 116,970,000 which, comprises bonded debt backed by the full faith and credit of the County. These bonds will be retired with revenues from property taxes.

BRAZORIA COUNTY'S LONG-TERM DEBT

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Certificates of obligation bonds	$ 92,565,000	$ 94,860,000	$ -	$ -	$ 92,565,000	$ 94,860,000
General obligation bonds	24,405,000	28,595,000	-	-	24,405,000	28,595,000
Subscription liability	3,913,564	1,272,518	-	-	3,913,564	1,272,518
Premium on bonds	16,689,546	18,195,669	-	-	16,689,546	18,195,669
Compensated absences	7,207,679	6,694,620	61,578	62,082	7,269,257	6,756,702
Net OPEB liability	63,438,827	63,041,484	611,673	607,944	64,050,500	63,649,428
Net pension liability	4,016,158	21,454,862	51,912	93,501	4,068,070	21,548,363
Total	$ 212,235,774	$ 234,114,153	$ 725,163	$ 763,527	$ 212,960,937	$ 234,877,680

During the fiscal year, the County's total debt decreased $ 21,916,743 or 9.33%. The decrease was due to the repayment of certificates of obligation and general obligation bonds and the decrease in the net pension liability.


2025 Percent Long-Term Debt
30.08%
1.91%
43.46%
3.41%
7.84%
1.84%
11.46%
Certificates of obligation bonds
General obligation bonds
Subscription liability
Premium on bonds
Compensated absences
Net OPEB liability
Net pension liability


2024 Percent Long-Term Debt
27.10%
9.17%
40.39%
2.88%
7.75%
0.54%
12.17%
Certificates of obligation bonds
General obligation bonds
Subscription liability
Premium on bonds
Compensated absences
Net OPEB liability
Net pension liability

All of the outstanding Bonds of the County payable from its limited taxes are insured and are, therefore, rated "Aa1" by Moody's Investors Service Inc. ("Moody's"), "AA+" by Standard & Poor's ("S&P"), and "AAA" by Fitch.

Additional information on the County's long-term debt can be found in Note 7 on pages 72 through 76 of this report.

Economic Factors and Next Year's Budgets and Rates

The County continues to enjoy growth. The population of the County is estimated at 393,694 and is expected to grow to 418,597 by 2029.

The most recent data available indicates the number of households has increased to 140,597 and is expected to grow to 150,185 by 2029. Estimated average (mean) household income is $ 119,039 and is expected to grow to $ 136,063 by 2029. Income per capita is currently $ 42,052 and is expected to grow to $ 48,348.

All of these factors were considered in preparing the County's budget for the 2026 fiscal year. At the end of the current fiscal year, fund balances in the governmental funds totaled $ 131,211,814, an increase from the previous year. The County's General Fund balance declined primarily due to a planned drawdown to self-finance the Courthouse Campus Expansion. A secondary factor was Hurricane Beryl (July 2024), which required the County to pay repair costs upfront while awaiting FEMA reimbursement. Although the County expects to receive the maximum eligible reimbursement, the timing is uncertain, resulting in a temporary reduction in fund balance. The General Fund decrease was offset by an increase in the Road & Bridge Fund, driven by lower than budgeted spending and the timing of project activity across the County. The overall tax rate decreased from $ 0.303546 per $ 100 of assessed valuation for 2025 to $ 0.304758 per $ 100 valuation for 2026.

Request for Information

This financial report is designed to provide a general overview of the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Brazoria County Auditor, 237 E. Locust, Suite 403, Angleton, Texas, 77515, or call (979) 864-1275.


STATE OF TEXAS
COUNTY OF BRAZORIA

BASIC FINANCIAL STATEMENTS

BRAZORIA COUNTY, TEXAS
Statement of Net Position
September 30, 2025

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Unit
Assets:				
Cash and temporary investments	$ 140,436,976	$ -	$ 140,436,976	$ 51,377,629
Receivables (net of allowance for uncollectibles):				
Taxes	2,142,692	-	2,142,692	-
Accounts	17,179,573	188,700	17,368,273	1,476,569
Lease	-	1,866,360	1,866,360	-
Special assessments	2,404,008	-	2,404,008	-
Due from other governments	23,785,085	-	23,785,085	22,395
Accrued interest	137,813	-	137,813	2,586
Interfund balances	2,447,335	(2,447,335)	-	-
Inventories	1,406,681	94,526	1,501,207	-
Prepaid expenses	39,40,047	9,268	3,949,315	1,300
Investments	16,017,957	-	16,017,957	-
Capital Assets:				
Land	30,500,534	1,558,687	32,059,221	88,425
Land improvements (net)	10,503,701	-	10,503,701	5,644,458
Buildings and improvements (net)	217,349,678	4,557,410	221,907,088	-
Furniture, equipment and vehicles (net)	20,292,507	96,736	20,389,243	2,720,085
Subscription based IT assets (net)	5,574,235	-	5,574,235	-
Runways, taxiways and aprons (net)	-	5,324,531	5,324,531	-
Infrastructure (net)	337,939,586	-	337,939,586	97,082,431
Construction in progress	33,512,005	-	33,512,005	13,926,809
Total assets	865,570,413	11,248,883	876,819,296	172,342,687
Deferred Outflows of Resources:				
Deferred outflows of resources	23,179,398	198,014	23,377,412	-
Total deferred outflows of resources	23,179,398	198,014	23,377,412	-

(continued)

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Unit
Liabilities:				
Accounts and accrued liabilities payable	$ 22,147,429	$ 125,415	$ 22,272,844	$ 2,542,367
Estimated claims payable	3,063,598	-	3,063,598	-
Due to others	999,858	-	999,858	-
Accrued interest payable	401,924	-	401,924	415,995
Unearned revenue	30,526,660	69,632	30,596,292	-
Noncurrent Liabilities:				
Due within one year	12,399,132	20,080	12,419,212	961,922
Due in more than one year:				
Other long-term liabilities	132,381,657	41,498	132,423,155	122,397,307
Net pension liability	4,016,158	51,912	4,068,070	-
Net OPEB liability	63,438,827	611,673	64,050,500	-
Total liabilities	269,375,243	920,210	270,295,453	126,317,591
Deferred Inflows of Resources:				
Deferred inflows of resources	14,178,585	1,843,404	16,021,989	-
Total deferred inflows of resources	14,178,585	1,843,404	16,021,989	-
Net Position:				
Net investment in capital assets	519,954,270	11,537,364	531,491,634	13,922,677
Restricted:				
Debt service	15,890,401	-	15,890,401	76,620
Public transportation projects	39,763,886	-	39,763,886	-
Records management	6,634,204	-	6,634,204	-
Other	17,773,844	5,774	17,779,618	-
Unrestricted	5,179,378	(2,859,855)	2,319,523	32,025,799
Total net position	$ 605,195,983	$ 8,683,283	$ 613,879,266	$ 46,025,096

The notes to the financial statements are an integral part of this statement.

BRAZORIA COUNTY, TEXAS
Statement of Activities
For the Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General administration	$ 28,802,374	$ 3,645,073	$ 5,599,790	$ 6,669,350
Judicial and legal	37,747,307	11,087,754	1,749,767	-
Financial administration	24,526,553	5,509,076	1,863,462	629,129
Elections	1,537,361	456,951	27,930	-
Public facilities	8,652,104	104,534	2,254	360,543
Public safety	43,479,373	4,784,638	1,758,339	1,594,834
Corrections	42,603,491	3,282,211	2,946,720	473,799
Public transportation	44,211,248	5,324,223	21,186,402	3,406,655
Health and welfare	16,064,277	638,955	9,281,144	-
Public assistance	370,800	-	-	-
Culture and recreation	18,534,687	603,347	218,090	6,443,072
Conservation	633,539	29,130	-	-
Environmental protection	6,461,626	14,994	6,252,297	-
Community development	1,951,543	21,047	1,922,170	96,600
Interest and fiscal charges	3,750,198	-	-	-
Total governmental activities	279,326,481	35,501,933	52,808,365	19,673,982
Business-Type Activities:				
Airport	4,479,099	3,091,634	100,000	-
Total primary government	$ 283,805,580	$ 38,593,567	$ 52,908,365	$ 19,673,982
Component Unit:				
Brazoria County Toll Road Authority	$ 13,722,463	$ 17,597,457	$ -	$ -
Total component unit	$ 13,722,463	$ 17,597,457	$ -	$ -
General Revenues:				
Property taxes				
Sales and other taxes				
Grants and contributions not restricted to specific programs				
Investment income				
Miscellaneous				
Total general revenues				
Change in net position				
Net position - beginning				
Net position - ending				

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes In Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
$ (12,888,161)	$ -	$ (12,888,161)	$ -
(24,909,786)	-	(24,909,786)	-
(16,524,886)	-	(16,524,886)	-
(1,052,480)	-	(1,052,480)	-
(8,184,773)	-	(8,184,773)	-
(35,341,562)	-	(35,341,562)	-
(35,900,761)	-	(35,900,761)	-
(14,293,968)	-	(14,293,968)	-
(6,144,178)	-	(6,144,178)	-
(370,800)	-	(370,800)	-
(11,270,178)	-	(11,270,178)	-
(604,409)	-	(604,409)	-
(194,335)	-	(194,335)	-
88,274	-	88,274	-
(3,750,198)	-	(3,750,198)	-
(171,342,201)	-	(171,342,201)	-
-	(1,287,465)	(1,287,465)	-
(171,342,201)	(1,287,465)	(172,629,666)	-
-	-	-	3,874,994
-	-	-	3,874,994
163,769,462	-	163,769,462	-
44,182,003	-	44,182,003	-
78,706	-	78,706	-
8,914,702	-	8,914,702	2,605,086
2,951,514	-	2,951,514	-
219,896,387	-	219,896,387	2,605,086
48,554,186	(1,287,465)	47,266,721	6,480,080
556,641,797	9,970,748	566,612,545	39,545,016
$ 605,195,983	$ 8,683,283	$ 613,879,266	$ 46,025,096

BRAZORIA COUNTY, TEXAS Exhibit 3

Balance Sheet - Governmental Funds
September 30, 2025

	Major Funds				
	General Fund	Road & Bridge Fund	American Rescue Plan 2021 CLFRF Fund	Other Governmental Funds	Total Governmental Funds
Assets:					
Cash and temporary investments	$ 25,793,020	$ 42,632,759	$ 20,292,567	$ 47,313,787	$ 136,032,133
Investments	16,017,957	-	-	-	16,017,957
Receivables (net of allowance for uncollectibles):					
Taxes	1,452,704	525,559	-	164,429	2,142,692
Accounts	197,650	167,131	-	81,012	445,793
Special assessments	-	1,210,377	-	1,193,631	2,404,008
Due from other governments	9,209,644	-	-	14,575,441	23,785,085
Accrued interest	137,599	-	-	-	137,599
Due from other funds	13,831,362	-	-	-	13,831,362
Inventories	11,320	690,650	-	704,711	1,406,681
Prepaid expenditures	3,730,821	23,790	-	185,436	3,940,047
Total assets	$ 70,382,077	$ 45,250,266	$ 20,292,567	$ 64,218,447	$ 200,143,357
Liabilities, Deferred Inflows of Resources and Fund Balances:					
Liabilities:					
Accounts and accrued liabilities payable	$ 14,447,269	$ 2,375,392	$ 1,266,588	$ 3,504,525	$ 21,593,774
Due to others	727,317	-	-	272,541	999,858
Due to other funds	-	-	-	11,449,743	11,449,743
Unearned revenue	1,262,808	4,443,373	19,025,979	5,794,500	30,526,660
Total liabilities	16,437,394	6,818,765	20,292,567	21,021,309	64,570,035
Deferred Inflows of Resources:					
Deferred inflows of resources	1,327,186	1,690,972	-	1,343,350	4,361,508
Total deferred inflows of resources	1,327,186	1,690,972	-	1,343,350	4,361,508
Fund Balances:					
Nonspendable	3,742,141	714,440	-	890,147	5,346,728
Restricted	171,586	36,026,089	-	38,344,614	74,542,289
Committed	942,351	-	-	2,625,754	3,568,105
Unassigned	47,761,419	-	-	(6,727)	47,754,692
Total fund balances	52,617,497	36,740,529	-	41,853,788	131,211,814
Total liabilities, deferred inflows of resources and fund balances	$ 70,382,077	$ 45,250,266	$ 20,292,567	$ 64,218,447	$ 200,143,357

The notes to the financial statements are an integral part of this statement.

BRAZORIA COUNTY, TEXAS Exhibit 3R

Reconciliation of the Governmental Funds Balance Sheet to the Governmental Activities Statement of Net Position
September 30, 2025

Total fund balance - governmental funds balance sheet (Exhibit 3)		$ 131,211,814
Amounts reported for *governmental activities* in the statement of net position (Exhibit 1) are different because:		
Capital assets used in governmental activities are not financial resources and therefore, are not reported as assets in the governmental funds. Those assets consist of:		
Capital assets	$ 1,050,610,772	
Accumulated depreciation/amortization	(394,938,526)	655,672,246
Some of the County's assets are not available to pay for the current period's expenditures and therefore, are reported as unavailable revenue in the funds. These assets consist of:		
Property taxes receivable	$ 1,957,500	
Special assessments receivable	2,404,008	
Judicial receivables (net allowance for uncollectibles)	15,523,341	19,884,849
Some liabilities are not due and payable in the current period and therefore, are not reported as liabilities in the funds. Liabilities at year-end related to such items consist of:		
Deferred charge on bond refundings	$ 424,672	
Deferred outflows - pension	12,422,277	
Deferred outflows - OPEB	10,332,449	
Accrued interest on bonds	(401,924)	
General obligation bonds payable	(24,405,000)	
Certificate of obligation bonds payable	(92,565,000)	
Subscription liability	(3,913,564)	
Premium on bonds payable	(16,689,546)	
Compensated absences	(7,207,679)	
Net pension liability	(4,016,158)	
Net OPEB liability	(63,438,827)	
Deferred inflows - pension	(5,685,869)	
Deferred inflows - OPEB	(8,492,716)	(203,636,885)
Internal service funds are used by the County. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. Internal service net position is:		2,063,959
Net position of governmental activities - statement of net position (Exhibit 1)		$ 605,195,983

The notes to the financial statements are an integral part of this statement.

BRAZORIA COUNTY, TEXAS

Exhibit 4

Statement of Revenues, Expenditures, and Change in Fund Balance - Governmental Funds
For the Year Ended September 30, 2025

	Major Funds				
	General Fund	Road & Bridge Fund	American Rescue Plan 2021 CLFRF Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	$ 112,738,822	$ 38,891,721	$ -	$ 12,554,867	$ 164,185,410
Sales taxes	44,183,337	-	-	-	44,183,337
Intergovernmental	1,429,300	83,903	20,034,561	29,274,328	50,822,092
Charges for services	9,048,470	132,206	-	5,959,607	15,140,283
Licenses and permits	1,816,934	982,405	-	1,162,972	3,962,311
Fines and forfeitures	2,722,313	-	-	1,548,412	4,270,725
Special assessments	-	97,164	-	60,652	157,816
Investment income	5,356,989	1,756,082	185,133	1,369,098	8,667,302
Miscellaneous	4,040,599	24,186,242	-	1,194,079	29,420,920
Total revenues	181,336,764	66,129,723	20,219,694	53,124,015	320,810,196
Expenditures:					
Current:					
General administration	14,668,775	-	5,247,593	1,979,544	21,895,912
Judicial and legal	33,184,889	-	-	2,952,219	36,137,108
Financial administration	19,868,289	15,306	1,615,538	354,893	21,854,026
Elections	1,046,410	-	-	271,960	1,318,370
Public facilities	7,724,343	-	-	4,303	7,728,646
Public safety	35,156,281	-	851,055	3,341,299	39,348,635
Corrections	34,101,949	-	-	5,710,157	39,812,106
Public transportation	-	24,658,929	-	784,949	25,443,878
Health and welfare	4,648,325	-	6,000	10,782,709	15,437,034
Public assistance	370,800	-	-	-	370,800
Culture and recreation	14,895,787	-	-	845,798	15,741,585
Conservation	574,895	-	-	-	574,895
Environmental protection	324,792	-	-	6,107,150	6,431,942
Community development	-	-	-	1,922,170	1,922,170
Capital outlay	8,819,746	32,702,298	12,499,508	20,910,760	74,932,312
Debt service:					
Principal	2,175,044	-	-	6,489,389	8,664,433
Interest and fiscal charges	129,417	-	-	4,979,566	5,108,983
Total expenditures	177,689,742	57,376,533	20,219,694	67,436,866	322,722,835
Excess (deficiency) of revenues over expenditures	3,647,022	8,753,190	-	(14,312,851)	(1,912,639)
Other Financing Sources (Uses):					
Proceeds from sale of capital assets	90,029	228,992	-	3,111	322,132
Issuance of subscription based IT arrangements	4,820,479	-	-	-	4,820,479
Transfers in	1,531,227	-	-	16,345,006	17,876,233
Transfers out	(15,278,720)	(1,109,587)	-	(1,961,004)	(18,349,311)
Total other financing sources (uses)	(8,836,985)	(880,595)	-	14,387,113	4,669,533
Net change in fund balance	(5,189,963)	7,872,595	-	74,262	2,756,894
Fund balance - beginning	57,807,460	28,867,934	-	41,779,526	128,454,920
Fund balance - ending	$ 52,617,497	$ 36,740,529	$ -	$ 41,853,788	$ 131,211,814

The notes to the financial statements are an integral part of this statement.

BRAZORIA COUNTY, TEXAS Exhibit 4R

Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balance - Governmental Funds to Governmental Activities Statement of Activities
For the Year Ended September 30, 2025

Net change in fund balances - total governmental funds (Exhibit 4)		$ 2,756,894
Amounts reported for *governmental activities* in the statement of activities (Exhibit 2) are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense.		
Capital outlay	$ 74,932,312	
Depreciation/amortization expense	(32,101,921)	42,830,391
Governmental funds report the entire sales price (proceeds) from the sale of an asset as revenue because it provides current resources. In contrast, in the statement of activities, only the gain/loss on the sale of capital assets is reported. Thus, the change in net position differs from the change in the fund balance by the book value of capital assets sold.		(1,043,729)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect on premiums and similar items when debt is issued, whereas these amounts are amortized in the statement of activities.		
Issuance of subscription based IT arrangement	$ (4,820,479)	
Principal payments on bonds payable	6,485,000	
Principal payments on subscription liability	2,179,433	
Change in accrued interest	24,921	
Change in compensated absences	(513,059)	
Amortization of bond premium	1,506,123	
Amortization of deferred charge on bond refundings	(172,259)	4,689,680
The net change in net pension liability, deferred outflows and deferred inflows is reported in the statement of activities but does not require the use of current resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:		
Net pension liability decreased	$ 17,438,704	
Deferred outflows decreased	(5,970,498)	
Deferred inflows increased	(5,102,804)	6,365,402
The net change in net OPEB liability, deferred outflows and deferred inflows is reported in the statement of activities but does not require the use of current resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:		
Net OPEB liability increased	$ (397,343)	
Deferred outflows decreased	(2,497,612)	
Deferred inflows increased	(1,008,524)	(3,903,479)
Because some property taxes receivable, special assessments receivables and judicial receivables will not be collected for several months after the County's fiscal year ends, they are not considered available revenues in the governmental funds.		749,635
Internal service funds are used by the County. The net revenue of the internal service funds are reported with the governmental activities.		(3,890,608)
Change in net position of governmental activities (see Exhibit 2)		$ 48,554,186

The notes to the financial statements are an integral part of this statement.

BRAZORIA COUNTY, TEXAS
Statement of Net Position - Proprietary Funds
September 30, 2025

	Airport Fund	Governmental Activities - Internal Service Funds
Assets:		
Current Assets:		
Cash and temporary investments	$ -	$ 4,404,843
Receivables (net of allowance for uncollectibles):		
Accounts	188,700	1,210,439
Lease	1,866,360	-
Accrued interest	-	214
Inventories	94,526	-
Prepaid expenses	9,268	-
Total current assets	2,158,854	5,615,496
Capital Assets:		
Land	1,558,687	-
Buildings and improvements	11,670,976	-
Furniture, equipment and vehicles	1,503,497	-
Runways, taxiways and aprons	30,388,673	-
Accumulated depreciation	(33,584,469)	-
Total capital assets (net of accumulated depreciation)	11,537,364	-
Total assets	13,696,218	5,615,496
Deferred Outflows of Resources:		
Deferred outflows of resources	198,014	-
Total deferred outflows of resources	198,014	-

BRAZORIA COUNTY, TEXAS
Statement of Net Position - Proprietary Funds
September 30, 2025

	Airport Fund	Governmental Activities - Internal Service Funds
Liabilities:		
Current Liabilities:		
Accounts and accrued liabilities payable	$ 125,415	$ 3,617,253
Compensated absences	20,080	-
Due to other funds	2,381,619	-
Unearned revenue	69,632	-
Total current liabilities	2,596,746	3,617,253
Noncurrent Liabilities:		
Compensated absences	41,498	-
Net pension liability	51,912	-
Net OPEB liability	611,673	-
Total noncurrent liabilities	705,083	-
Total liabilities	3,301,829	3,617,253
Deferred Inflows of Resources:		
Deferred inflows of resources	1,843,404	-
Total deferred inflows of resources	1,843,404	-
Net Position:		
Net investment in capital assets	11,537,364	-
Restricted For:		
Pension	5,774	-
Unrestricted	(2,794,139)	1,998,243
Total net position	8,748,999	$ 1,998,243
Net position - enterprise fund balance sheet	8,748,999	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	(65,716)	
Net position of business-type activities - statement of net position (Exhibit 1)	$ 8,683,283	

The notes to the financial statements are an integral part of this statement.

BRAZORIA COUNTY, TEXAS Exhibit 6

Statement of Revenues, Expenses and Change in Net Position - Proprietary Funds
For the Year Ended September 30, 2025

	Airport Fund	Governmental Activities - Internal Service Funds
Operating Revenues:		
Sales of fuel and supplies	$ 1,951,528	$ -
Contributions for self insurance	-	25,624,491
Operating grants	100,000	-
Rentals	662,591	-
Fees	355,677	-
Miscellaneous	65,960	-
Total operating revenues	3,135,756	25,624,491
Operating Expenses:		
Salaries and wages	890,675	-
Cost of fuel	1,553,637	-
Employee benefits	449,692	-
Supplies	233,905	-
Other charges	188,148	30,276,498
Depreciation	1,066,243	-
Total operating expenses	4,382,300	30,276,498
Operating loss	(1,246,544)	(4,652,007)
Non-Operating Revenues:		
Investment income	-	247,400
Total non-operating revenues	-	247,400
Net loss before transfers	(1,246,544)	(4,404,607)
Transfers in	-	473,078
Change in net position	(1,246,544)	(3,931,529)
Net position - beginning	9,995,543	5,929,772
Net position - ending	$ 8,748,999	$ 1,998,243
Change in net position - enterprise fund	$ (1,246,544)	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	(40,921)	
Change in net position - business-type activities (Exhibit 2)	$ (1,287,465)	

The notes to the financial statements are an integral part of this statement.


STATE OF TEXAS
COUNTY OF BRAZORIA

BRAZORIA COUNTY, TEXAS
Statement of Cash Flows - Proprietary Funds
For the Year Ended September 30, 2025

	Airport Fund	Governmental Activities - Internal Service Funds
Cash Flows from Operating Activities:		
Cash flows received from customers	$ 3,320,467	$ -
Cash receipts from interfund services provided	-	25,656,427
Cash paid to and on behalf of employees	(1,253,153)	(26,816,133)
Cash paid to suppliers and others	(2,002,235)	(3,237,794)
Cash received from other funds	102,928	-
Net cash provided (used) by operating activities	168,007	(4,397,500)
Cash Flows from Noncapital Financing Activities:		
Transfers from other funds	-	473,078
Net cash provided by noncapital financing activities	-	473,078
Cash Flows from Capital and Financing Activities:		
Acquisition of capital assets	(168,007)	-
Net cash used by capital financing activities	(168,007)	-
Cash Flows from Investing Activities:		
Investment income	-	247,297
Net cash provided by investment activities	-	247,297
Net change in cash and temporary investments	-	(3,677,125)
Cash and temporary investments - beginning	-	8,081,968
Cash and temporary investments - ending	$ -	$ 4,404,843

BRAZORIA COUNTY, TEXAS
Statement of Cash Flows - Proprietary Funds
For the Year Ended September 30, 2025

	Airport Fund	Governmental Activities - Internal Service Funds
Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Operating Activities:		
Operating loss	$ (1,246,544)	$ (4,705,402)
Depreciation	1,066,243	-
Changes in Assets and Liabilities:		
(Increase) Decrease in:		
Accounts receivable	197,622	31,936
Lease receivable	291,978	-
Due from other governments	10,860	-
Inventory	(14,885)	-
Prepaid expenses	(4,271)	-
Pension and OPEB deferred outflows	76,946	-
Increase (Decrease) in:		
Accounts and accrued liabilities payable	(7,389)	222,571
Compensated absences	(504)	-
Due to other funds	102,928	-
Unearned revenue	6,740	-
Net OPEB liability	3,729	-
Net pension liability	(41,589)	-
Lease deferred inflows	(322,489)	-
Pension and OPEB deferred inflows	48,632	-
Net cash provided (used) by operating activities	$ 168,007	$ (4,450,895)

The notes to the financial statements are an integral part of this statement.

BRAZORIA COUNTY, TEXAS Exhibit 8

Statement of Net Position - Fiduciary Funds
September 30, 2025

	Private-Purpose Trust Fund	Custodial Funds
Assets:		
Cash and temporary investments	$ 18,562	$ 31,975,122
Accounts receivable	-	6,974
Other assets	-	53,290
Total assets	18,562	32,035,386
Liabilities:		
Accounts and accrued liabilities payable	-	349,741
Held for others	-	28,050,308
Due to other governments	-	174
Total liabilities	-	28,400,223
Net Position:		
Held in trust for historical commission	18,562	-
Individuals, organizations and other governments	-	3,635,163
Total net position	$ 18,562	$ 3,635,163

The notes to the financial statements are an integral part of this statement.

BRAZORIA COUNTY, TEXAS Exhibit 9

Statement of Change in Net Position - Fiduciary Funds
For the Year Ended September 30, 2025

	Private-Purpose Trust Fund	Custodial Funds
Additions:		
Collections for groundwater conservation	$ -	$ 684,001
Collections for adult probation	-	5,725,622
Held for others	-	1,919,323
Investment income	788	109,940
Total additions	788	8,438,886
Deductions:		
Payments for groundwater conservation	-	577,570
Payments for adult probation	-	5,518,752
Payments to individuals	-	1,919,323
Total deductions	-	8,015,645
Change in net position	788	423,241
Net position - beginning	17,774	3,211,922
Net position - ending	$ 18,562	$ 3,635,163

The notes to the financial statements are an integral part of this statement.


STATE OF TEXAS
COUNTY OF BRAZORIA

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
For the Year Ended September 30, 2025

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of Brazoria County, Texas (the "County") related to the funds in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), and the American Institute of Certified Public Accountants. The County applies all applicable GASB pronouncements. The more significant accounting policies of the County are described below.

Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the County's reporting entity. Financial statements for component units can be obtained from the office of the County Auditor.

Included in the reporting entity:

Brazoria County, Texas (Primary Government)

The County is a political subdivision of the State of Texas. The County is governed by the Commissioners Court, composed of four elected County Commissioners and an elected County Judge. Each of these officials serve a term of four years. The primary activities of the County include: the construction and maintenance of county roads, provision of public safety through a sheriff's department, support of area fire protection and ambulance service, administration of justice, correctional facilities, health and welfare services, culture and recreation through libraries, parks and a museum, operation and maintenance of an airport, and other social and administrative services.

Blended with the Primary Government

The relationship between the following component units and the County meet the criteria, for inclusion as part of the reporting entity as a blended component unit.

Brazoria County Industrial Development Corporation

The Brazoria County Industrial Development Corporation (the "BCIDC") is a Texas public, non-profit corporation created on May 22, 2018, in accordance with the Texas Development Corporation Act of 1979. The BCIDC's purpose is to issue bonds on behalf of the County, to finance projects as defined in the Act in order to promote and develop industrial and manufacturing enterprises thus encouraging employment and improving public welfare. The tax-exempt bonds issued by the BCIDC do not constitute a debt or pledge of faith or credit of the BCIDC or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. Interest received on the bonds is generally exempt from federal income tax under Section 103 of the Internal Revenue Code. The BCIDC is governed by a five-member Board of Directors which is comprised of the Brazoria County Commissioners Court. In addition, management of the primary government has operational responsibility for the activities of the component unit. BCDIC is reported as a special revenue fund and does not issue a separate financial report.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Reporting Entity - Continued

Discretely Presented Component Units

Discretely presented component units are presented in a separate column in the government-wide financial statements to emphasize that they are legally separated from the County. Each of the County's discretely presented component units has a September 30 year-end. The following component unit has been identified and is presented in a discrete format in the County's government-wide financial statements.

Brazoria County Toll Road Authority (the "Authority")

The Authority was created by order of the County on December 16, 2003, to aid, assist and act on behalf of the County, in development of transportation projects within the County, including the Brazoria County Expressway, which subsequently may be extended and pooled with other projects as part of the Brazoria County Toll Road System. The Authority is a local government corporation established under Chapter 284 and 431 of the Texas Transportation Code. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. The Authority issues a separate financial report which may be obtained from the Brazoria County Auditor's Office located at 237 E. Locust, Suite 403, Angleton, TX 77515.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities report financial information on all of the non-fiduciary activities of the primary government). For the most part, interfund activity has been removed from these statements; however, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The County has one enterprise fund.

Measurement Focus, Basis Of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus, Basis Of Accounting, and Financial Statement Presentation - Continued

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues from property and sales and other taxes, intergovernmental, charges for services, licenses and permits, fines and forfeitures, and interest associated with the current fiscal period are all considered to be susceptible to accrual. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment income is recorded as earned, since they are both measurable and available.

Revenue from investments, including governmental external investment pools, is based upon fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. Most investments are reported at amortized cost when the investments have remaining maturities of one year or less at time of purchase. External investment pools are permitted to report short-term debt investments at amortized cost, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer, or other factors. For that purpose, a pool's short-term investments are those with remaining maturities of up to ninety days.

Grant funds are considered earned to the extent of the expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until the related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the County to refund all or part of the unused amount.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, and 2) operating and capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the County’s enterprise fund are charges to customers for sales and services and rentals.

Operating expenses for the enterprise fund includes the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, and then unrestricted resources as they are needed.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus, Basis Of Accounting, and Financial Statement Presentation - Continued

The County has presented the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the general fund.

The *Road & Bridge Fund* is a special revenue fund that accounts for the property taxes and fees from auto registration, certificates of title, and gross weight and axle fees, and approved expenditures for public transportation projects.

The *American Rescue Plan 2021 CLFRF Fund* accounts for the grant proceeds awarded from the American Rescue Plan Act of 2021 through the United States Department of the Treasury. ARPA established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds, which together make-up the Coronavirus State and Local Fiscal Recovery Funds (CLFRF) program. The funds under this grant provide support for local governments to meet local needs related to continued Covid-19 pandemic response efforts, economic stabilization, water, sewer and broadband infrastructure, and public health and safety.

The County reports the following major enterprise funds:

The *Airport Fund* is used to account for airport operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing services be financed primarily through user charges, or where periodic determination of net income is appropriate. Activities of the fund include administration, operations and maintenance of the airport and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest. All costs are financed through charges to airport customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the fund.

The County reports the following fiduciary funds:

The *Historical Commission Fund* is a private purpose trust fund, which accounts for grant revenues, publication sales, and private donations used by the Historical Commission Board of Directors to preserve Brazoria County's heritage.

The *Custodial Funds* account for assets that the government holds on behalf of others as their agent. The County's custodial funds include, the Groundwater Conservation Fund, the Adult Probation Fund, and the County & District Clerk Fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

New Pronouncements

GASB issues statements on a routine basis with the intent to provide authoritative guidance on the preparation of financial statements and to improve governmental accounting and financial reporting of governmental entities. Management reviews these statements to ensure that preparation of its financial statements are in conformity with generally accepted accounting principles and to anticipate changes in those requirements. The following recent GASB Statements reflect the action and consideration of management regarding these requirements:

GASB Statement No. 101 “Compensated Absences” was issued in June 2022. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2023.

GASB Statement No. 102 “Certain Risk Disclosures” was issued in December 2023. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2024.

GASB Statement No. 103 “Financial Reporting Model Improvements” was issued in April 2024. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2025.

GASB Statement No. 104 “Disclosure of Certain Capital Assets” was issued in September 2024. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2025.

GASB Statement No. 105 “Subsequent Events” was issued in December 2025. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2026.

Budgetary Data

The budget law of the State of Texas provides that amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in the funds, plus the anticipated revenues for the current year as estimated by the County Auditor. The legal level of budgetary control is at the category level (salaries and wages, and employee benefits; operating expenditures/expenses, and capital outlay) within departments of each fund. Any expenditure, which alters the total budgeted amounts of a fund, must be approved by Commissioners Court, and the budget amended. Budgets are adopted on a basis consistent with generally accepted accounting principles.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Budgetary Data - Continued

Annual appropriated budgets are adopted for the General Fund, certain special revenue funds (Road & Bridge Fund, Emergency Management Fire Code Fund, Vital Statistics Fee Fund, Records Management County Clerk Fund, Records Archive County Clerk Fund, Civil, Criminal & Probate Records Management Fund, County/District Court Technology Fund, Records Preservation County Clerk Fund, CCSB41 Consolidated Records Management Fund, Records Management District Clerk Fund, Records Archive District Clerk Fund, Records Preservation District Clerk Funds, Records Technology District Clerk Fund, DCSB41 Consolidated Records Management Fund, Justice Court Building Security Fund, Justice Court Technology Fund, Courthouse Security Fund, County Attorney Access Card Fund, SB41 Court Reporter Service Fund, District Attorney Hot Check Collection Fund, District Attorney Forfeiture CCP Chapter 59 Fund, Special Inventory Dealer Escrow - Tax Fund, Constable Precinct 2 Forfeiture Fund, Constable Precinct 4 Forfeiture Fund, Sheriff Contraband Forfeiture Fund, Brazoria County Narcotics Task Force Fund, Sheriff Commissary Fund, Sheriff Federal Forfeiture Fund, Bond & Occupational License Supervision Fund, Library Special Projects Fund, Law Library Fund, Mosquito Control District Fund, and certain debt service funds (2016 Limited Tax Refunding I & S Fund, 2012 Certificate of Obligation I & S Fund, 2018 Certificate of Obligation I & S Fund, 2021 Certificates of Obligation I & S Fund and Road Bonds Mobility I & S Fund).

Within 30 days before the first day of each fiscal year, the County Auditor prepares a proposed operating budget for the subsequent fiscal year beginning the following October 1st to Commissioners Court. The proposed operating budget establishes estimated revenues and other resources available for appropriation. Proposed expenditures may not exceed estimated revenues, other resources, and available fund balances.

Subsequent to May 15 and after proper publication of notice, a public hearing is conducted by the Commissioners Court to obtain taxpayer comments. If an increase to the effective tax rate of more than 3% is proposed as a result of the proposed budget, additional notices and public hearings are required. After the public hearing(s) the Commissioners Court makes appropriate budget changes and adopts the budget through the passage of an order at a regularly scheduled meeting. A separate order is adopted to levy the taxes necessary to finance the budgeted expenditures.

Although the level of budgetary control is total revenues plus available fund balance, the County adopts its budget at a line-item level for managerial control purposes. Line item level is defined for revenue purposes as the type of revenue to be derived and for expenditure purposes by department and type of expenditures (salaries and wages, employee benefits; operating expenses/expenditures; and capital outlay).

Budget amendments to transfer budgeted amounts from one line item to another may be made at the discretion of Commissioners Court. Amendments to provide for items not included in the original budget may be made by the Commissioners Court upon finding and declaration of the existence of an emergency sufficient to require action. County management has no prerogative to amend the budget without the approval of Commissioners Court. Appropriations not exercised in the current year lapse at the end of the year.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized. Encumbrances outstanding at year-end are reported as a reservation of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

The following outstanding encumbrances were provided for in the subsequent year's budget:

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total
Encumbrances:				
Restricted	$ 63,762	$ 649,373	$ 533,741	$ 1,246,876
Committed	95,932	-	54,915	150,847
Unassigned	1,440,522	-	-	1,440,522
Total	$ 1,600,216	$ 649,373	$ 588,656	$ 2,838,245

The Airport Fund also had outstanding encumbrances of $ 7,096 as of September 30, 2025.

Cash and Investments

Cash and temporary investments include amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the County. For purposes of the cash flow statement, cash and temporary investments are considered cash equivalents. In accordance with GASB Statement 31, “Accounting and Financial Reporting for Certain Investments and for External Investment Pools”, investments are stated at fair value.

The County maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as cash and temporary investments under each fund's caption. Funds are allowed to exceed the amount of their equity in the pooled cash account. Funds with overdrawn accounts are disclosed as an interfund payable in the liability section of the balance sheet.

Restricted Assets

Restricted assets consist of debt service restrictions. Restricted assets for debt service consist of amounts placed in interest and sinking funds from operations and residual balances from proceeds of certificates of obligations and general obligations of the County.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Leases

Lessor

The County is a lessor for a noncancellable lease of various types of property. The County recognizes a lease receivable and a deferred inflow of resources in the financial statements.

The County will not recognize a lease receivable and a deferred inflow of resources for leases with a non-cancellable term of less than 12 months, and income is recognized as earned.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Subscription Based Information Technology Arrangements

The County recognizes a liability and corresponding right to use the information technology software in the government-wide financial statements. The County recognizes subscription liabilities with an initial, individual value of $ 5,000 or more and a contract term of twelve months or more.

At the commencement of a subscription, the County initially measures the liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement dates, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Subscription Based Information Technology Arrangements - Continued

Key estimates and judgments related to subscriptions include how the County determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The County generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the subscription liability are composed of fixed payments.

The County monitors changes to circumstances that would require remeasurement of its subscription and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position.

Property Taxes

Property taxes are levied as of October 1st of each year with statements prepared and mailed at that date or soon thereafter. The tax levy is based upon appraised property values as of each previous January 1st for all taxable property within the County. Payments are due and payable when taxes are levied and may be timely paid through January 31st. On February 1st, taxes become delinquent and subject to penalty and interest charges. After June 30th, any uncollected taxes are subject to tax suit and additional charges to offset related legal costs. The lien date for property taxes is July 1st.

The appraisal of property within the county is the responsibility of the Brazoria County Appraisal District. The Texas Legislature established the Appraisal District and the related Appraisal Review Board in 1979 through the adoption of a comprehensive Property Tax Code. The Appraisal District is required under the Code to assess property at 100% of its appraised value. Real property is reappraised at least every four years. Under certain circumstances, taxpayers and taxing units including the County, may challenge orders of the Appraisal Review Board through various appeals and, if necessary, legal action.

Under the Code, the Commissioners Court will continue to set annual tax rates on the property. The Code also provides that, if approved by the qualified voters in the Appraisal District, collection functions may be placed with the Appraisal District. The County bills and collects its property taxes and those of certain other taxing entities. Collections of those taxes pending distribution are accounted for in a liability in the General Fund.

The County is permitted by Article VIII; Section 9 of the State of Texas Constitution to levy taxes up to $ 0.80 per $ 100 valuation for general governmental services including payment of principal and interest on general long-term debt and maintenance of roads and bridges. Article 6790 of Vernon's Civil Statutes permits the County to collect an additional $ 0.15 per $ 100 valuation for road & bridge purposes. Article 7048a of Vernon's Civil Statutes permits the County to collect $ 0.30 per $ 100 valuation for road, bridge and flood control purposes. The taxpayers of the County authorized a separate tax not to exceed $ 0.05 per $ 100 valuation during the approval of the Mosquito Control District in April 1955.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Property Taxes - Continued

The County's 2024 tax levy, supporting the 2025 fiscal period budget, totaled $ 0.303546 per $ 100 valuation and was comprised as follows:

Constitutional Levy:	
General Fund	$ 0.208517
Road & Bridge	0.030000
Mosquito Control	0.005000
Debt Service	0.018108
Special Road & Bridge:	
Article 6790	0.041921
Combined tax rate	$ 0.303546

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All outstanding balances between funds are reported as “due to/from other funds”. The County had no advances between funds. All activity between funds was for short-term cash flow requirements.

Inventories

The County utilizes the consumption method to account for inventory. Under this method, inventory is considered an expenditure when used rather than when purchased. Significant inventories are reported on the balance sheet at cost, using the first-in, first-out method, with an offsetting reservation of fund balance in the governmental fund financial statements since they do not constitute "available spendable resources" even though they are a component of current assets. Inventories in the governmental funds are comprised of road materials, bulk fuel and chemicals. Inventory of the proprietary fund type is comprised of bulk fuel held for sale. Changes in inventory balances for a proprietary fund type have a direct effect on respective cost of sales.

Capital Assets

Capital assets, which include land, land improvements, buildings and improvements, furniture, equipment and vehicles, subscription based IT assets, runways, taxiways and aprons, infrastructure, and construction in progress are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their acquisition value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Capital Assets - Continued

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the year ended September 30, 2025, no capitalized interest was included in the cost of capital assets under construction.

Assets capitalized have an original cost of $ 5,000 or more and over two years of useful life. Depreciation and amortization has been calculated on each class of depreciable or amortizable property using the straight-line method. Estimated useful lives are as follows:

Land improvements	12-40 Years
Buildings and improvements	9-40 Years
Furniture, equipment and vehicles	2-20 Years
Subscription based IT assets	2-6 Years
Runways, taxiways and aprons	15-20 Years
Infrastructure	20-50 Years

Compensated Absences

Employees are allowed paid absences due to sickness, vacation and compensatory time. As of January 1, 2000, sick leave benefits are earned by all full time employees at a rate of 96 hours annually. The leave policy allows employees to accumulate up to sixty days of sick leave benefit. Sick leave benefits are recognized in the period in which time off is actually taken. Vacation benefits accrue monthly at rates depending upon an employee's length of service. Vacation benefits must be taken annually and are limited to a carryover period depending upon the employee’s length of service.

Effective January 1, 2000, the County implemented a sick leave pool. The sick leave pool provides additional sick leave days to employees in the event of a catastrophic illness or injury, surgery, or disability that prevents an employee from active employment. Days are applied from the pool only after the employee exhausts all accrued sick, vacation and compensatory time. The Sick Leave Pool Committee, an elected body of pool members who serve as the pool administrator, authorizes benefits from the pool.

Compensatory time represents time worked by employees in excess of 40 hours per week, and is earned at one and one-half times such hours worked. This applies to all non-exempt employees. Exempt employees are all department heads, supervisory personnel, and certain other professional or administrative positions. The maximum compensatory time an employee may accumulate is 240 hours. All such paid absences are paid at the employee's regular pay rate. The liability for compensated absences disclosed in the financial statements represents accumulated vacation and compensatory time at September 30, 2025, computed at pay rates in effect at that time.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Compensated Absences - Continued

The following is a summary of compensated absences as of September 30, 2025:

Governmental activities	$ 7,207,679
Business-type activities	61,578
	$ 7,269,257

Compensated absence liabilities for governmental activities have been paid from the general fund and various special revenue funds, and liabilities for business-type activities have been paid by the airport fund.

Deferred Outflows and Inflows of Resources

Guidance for deferred outflows of resources and deferred inflows of resources is provided by GASB No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position". Concepts Statement No. 4, Elements of Financial Statements, introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period, and an acquisition of net assets by the government that is applicable to a future period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. Further, GASB No. 65, "Items Previously Reported as Assets and Liabilities", had an objective to either (a) properly classify certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or (b) recognize certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues).

Pension Plans

The fiduciary net position of the Texas County & District Retirement System (TCDRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TCDRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Brazoria County Retiree Benefits Plan (BCRBP) and additions to/deductions from BCRBP's fiduciary net position have been determined on the same basis as they are reported by BCRBP. For this purpose, BCRBP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Long-Term Debt

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenditures and expenses at the time of the transaction.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt is reported as other financing resources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Balance

The County's Commissioners Court meets on a regular basis to manage and review cash financial activities and to ensure compliance with established policies. The County's Unassigned General Fund Balance is maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The unassigned General Fund balance may only be appropriated by resolution of the County's Commissioners Court. Fund balance of the County may be committed for a specific source by formal action of the County's Commissioners Court. Amendments or modifications of the committed fund balance must also be approved by formal action by the County's Commissioners Court. When it is appropriate for fund balance to be assigned, the County's Commissioners Court has delegated authority to the County Judge or the County Auditor. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, resources will be expended as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

Fund Balance Classifications:

The *nonspendable* fund balance includes a portion of net resources that cannot be spent because of their form or because they must be maintained intact. Resources not in spendable form include supplies inventories, prepaid items, and long-term receivables net of unearned interest revenue.

The *restricted* fund balance includes net resources that can be spent only for the specific purposes stipulated by constitution, external resource providers (creditors, grantors, and contributors), laws and regulations of other governments, or through enabling legislation.

The enabling legislation authorizes the County to access, levy, charge or otherwise mandate payment of resources from external resource providers; those resources can be used only for the specific purposes stipulated in the legislation. The County's fee revenue generated through enabling legislations include auto registration fees, birth/death certificate fees, adult bond supervision fees, child abuse protection fees, graffiti eradication fees, court technology fees, election service fees, family protection fees, financial security fees, juvenile case management fees, law library fees, records archive fees, and records management and preservation fees reported under Non-major Special Revenue Funds, and auto registration fees, certificates of title, and gross weight and axle fees reported under the Road & Bridge Fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Balance - Continued

The *committed* fund balance includes spendable net resources that can only be used for specific purposes pursuant to constraints imposed by formal Commissioners Court actions, no later than the close of the fiscal year. These actions must be in the form of a resolution approved by Commissioners Court. Those constraints remain binding unless removed or changed in the same manner employed to previously commit those resources, which was formal action of Commissioners Court.

The *assigned* fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Such intent should be expressed by Commissioners Court or its designated officials to assign amounts to be used. Constraints imposed on the use of assigned amounts can be removed with no formal Commissioners Court actions. At September 30, 2025, there were no assignments of fund balance.

The *unassigned* fund balance represents spendable net resources that have not been restricted, committed, or assigned to specific purposes. The general fund is the only fund that reports a positive fund balance amount. In other governmental funds, it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Governmental Fund Financial Statements:

The following schedule presents details of fund balance components at September 30, 2025:

	Major Funds			
	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
Fund Balance:				
Nonspendable:				
Inventories	$ 11,320	$ 690,650	$ 704,711	$ 1,406,681
Prepaid expenditures	3,730,821	23,790	185,436	3,940,047
Restricted:				
Capital projects	-	-	1,430,462	1,430,462
Contributor purposes	37,912	-	217,506	255,418
Court improvements and operations	-	-	4,390,858	4,390,858
Debt service	-	-	16,172,635	16,172,635
Election services	-	-	1,843,539	1,843,539
Family protection services	47,007	-	2,431	49,438
Federal grants	-	-	4,262,862	4,262,862
Health services	-	-	812,539	812,539
Inmate services	-	-	1,672,479	1,672,479
Juvenile services	11,595	-	26,160	37,755
Library services	-	-	330,303	330,303
Public safety personnel training	75,072	-	261,811	336,883
Public transportation projects	-	36,026,089	138,754	36,164,843
Records management	-	-	6,484,999	6,484,999
State grants and appropriations	-	-	262,270	262,270
Other	-	-	35,006	35,006

(continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Balance - Continued

	Major Funds			
	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
Committed:				
District attorney supplement	$ -	$ -	$ 615,523	$ 615,523
District clerk supplement	882,455	-	-	882,455
Narcotics operations	--	-	442,911	442,911
Juvenile services	7,841	-	-	7,841
Health services	52,055	-	-	52,055
Sheriff supplement	-	-	1,278,667	1,278,667
Tax Collector supplement	-	-	288,653	288,653
Unassigned	47,761,419	-	(6,727)	47,754,692
Total fund balance	$ 52,617,497	$ 36,740,529	$ 41,853,788	$ 131.211.814

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets net of accumulated depreciation and the outstanding balances of any borrowing spent for the acquisition, construction or improvements of those assets. Net position are reported as restricted when there is limitations imposed on the use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
The following schedule presents details of net position components at September 30, 2025.

	Governmental Activities	Business-Type Activities	Total	Component Unit
Net Position:				
Net investment in capital assets	$ 519,954,270	$ 11,537,364	$ 531,491,634	$ 13,922,677
Restricted:				
Contributor purposes	255,418	-	255,418	-
Court improvements and operations	4,390,858	-	4,390,858	-
Debt service	15,890,401	-	15,890,401	76,620
Election services	1,843,539	-	1,843,539	-
Family protection services	49,438	-	49,438	-
Federal grants	4,283,848	-	4,283,848	-
Health services	1,449,303	-	1,449,303	-
Inmate services	1,770,455	-	1,770,455	-
Juvenile services	37,755	-	37,755	-
Library services	330,303	-	330,303	-
Pension	2,720,250	5,774	2,726,024	-
Public safety personnel training	345,401	-	345,401	-
Public transportation projects	39,763,886	-	39,763,886	-
Records management	6,634,204	-	6,634,204	-
State grants and appropriations	262,270	-	262,270	-
Other	35,006	-	35,006	-
Unrestricted	5,179,378	(2,859,855)	2,319,523	32,025,799
Total net position	$ 605,195,983	$ 8,683,283	$ 613,879,266	$ 46,025,096

NOTE 2 - DEPOSITS AND INVESTMENTS

The County classifies deposits and investments for financial statement purposes as cash and temporary investments, and investments based upon both liquidity (demand deposits) and maturity date (deposits and investments) of the asset at the date of purchase. For this purpose, a temporary investment is one that when purchased had a maturity date of three months or less. See Note 1 for additional Governmental Accounting Standards Board Statement No. 31 disclosures. Cash and temporary investments as reported on the financial statements at September 30, 2025 are as follows:

	Governmental Funds	Proprietary Funds	Fiduciary Funds	Primary Government	Component Unit	Totals
Cash and Temporary Investments:						
Cash (petty cash accounts)	$ 35,280	$ -	$ 800	$ 36,080	$ -	$ 36,080
Cash with fiscal agent	200	1,600,000	-	1,600,200	-	1,600,200
Financial Institution Deposits:						
Demand deposits	25,149,433	653,733	31,976,126	57,779,292	10,140,638	67,919,930
Local Government Investment Pools:						
Texpool	71,924,367	2,151,110	16,758	74,092,235	10,386,568	84,478,803
Texas Class	38,922,853	-	-	38,922,853	30,488,497	69,411,350
U.S. Bank Government Obligation Fund	-	-	-	-	361,926	361,926
Cash and temporary investments	136,032,133	4,404,843	31,993,684	172,430,660	51,377,629	223,808,289
Investments:						
Government agency securities	16,017,957	-	-	16,017,957	-	16,017,957
Cash, temporary investments and investment totals	$152,050,090	$ 4,404,843	$ 31,993,684	$188,448,617	$ 51,377,629	$239,826,246

Deposits

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned to them. The County requires that all deposits with financial institutions be collateralized in an amount equal to 100 percent of uninsured balances.

At year-end, in addition to petty cash of $ 36,080, the carrying amount, of the County's deposits, was $ 57,779,292, while the financial institution balances totaled $ 61,453,765. Of these balances, $ 16,614,544 represents amounts controlled by County courts and held by various financial institutions jointly under the name of the County and the court's beneficiaries and carrying the identification number of the beneficiaries. These accounts are entirely covered by federal deposit insurance. Of the financial institution balances, $ 500,000 was covered by federal depository insurance coverage, and $ 44,339,221 was covered by collateral held by the County's agent in the County's name.

Investments

Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) authorizes the County to invest its funds under written investment policy (the "investment policy") that primarily emphasizes safety of principal and liquidity, addresses investment diversification, yield, and maturity and addresses the quality and capability of investment personnel. This investment policy defines what constitutes the legal list of investments allowed under the policies, which excludes certain instruments allowed under chapter 2256 of the Texas Government Code.

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

The County's deposits and investments are invested pursuant to the investment policy, which is approved by Commissioners Court. The investment policy includes lists of authorized investment instruments and allowable stated maturity of individual investments. In addition it includes an "Investment Strategy Statement" that specifically addresses each investment option and describes the priorities of suitability of investment type, preservation and safety of principal, liquidity, marketability, diversification and yield. Additionally, the soundness of financial institutions (including broker/dealers) in which the County will deposit funds is addressed. The County's investment policy and types of investments are governed by the Public Funds Investment Act (PFIA). The County's management believes it complied with the requirements of the PFIA and the County's investment policy.

The County's Investment Officer submits an investment report each quarter to the Commissioners Court. The report details the investment positions of the County and the compliance of the investment portfolios as they relate to both the adopted investment strategy statements and Texas State law.

The County Investment Officer is authorized to invest in the following investment instruments provided that they meet the guidelines of the investment policy:

1. Obligations of the United States or its agencies and instrumentalities;
2. Direct obligations of the State of Texas or its agencies and instrumentalities;
3. No-load money market mutual funds: regulated by SEC, with a dollar-weighted average stated maturity of 90 days or less, includes in its investment objectives the maintenance of a stable $ 1.00 net asset value per each share, and limited in quantity to the requirements, set forth in Chapter 2256, Government Code Section 2256.014;
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities;
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
6. Certificates of deposit if issued by a state or national bank domiciled in the State of Texas and is: guaranteed or insured by the Federal Deposit Insurance Corporation or its successor, secured in any manner and amount provided by law for deposits of the County;
7. Fully collateralized repurchase agreements, if it: has a defined termination date, is secured by obligations described by Section 2256.009(a)(1) of the Public Funds Investment Act, requires the securities being purchased by the County to be pledged to the County, held in the County's name, and deposited at the time the investment is made with the County or with a third party selected and approved by the County, is placed through a primary government securities dealer, approved by the County, or a financial institution doing business in the State of Texas;
8. Commercial paper is an authorized investment, if the commercial paper: has a stated maturity of 270 days or fewer from the date of its issuance, and is rated not less than A-1 or P-1 or an equivalent rating by at least two nationally recognized credit agencies or one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state;
9. Eligible investment pools if the Commissioners Court by resolution authorizes investment in the particular pool. An investment pool shall invest funds it receives from entities in authorized investments permitted by the Public Funds Investment Act. The County by contract may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds; and,

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

The County participates in three Local Government Investment Pools (LGIPs): Texpool, Texas Class and U.S. Bank Government Obligation Fund. The State Comptroller oversees Texpool with Federated Securities Corporation managing the daily operations of the pool under a contract with the State Comptroller. Advisory boards consisting of participants or their designees, maintains oversight responsibility for Texas Class. The U.S. Bank Government Obligation Fund is managed by U.S. Bancorp Asset Management, Inc. for its daily operations. These external investment pools are not registered with the Securities and Exchange Commission, and the County's fair value of its position in theses pools are not same as the value of the pool shares. These funds seek to maintain a constant net asset value of $ 1.00, although this cannot be fully guaranteed.

The County invests in Texpool and Texas CLASS to provide its liquidity needs. Texpool and Texas CLASS Fund are local government investment pools that were established in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code and the Public Funds Investment Act, Chapter 2256 of the Code. Texpool and Texas CLASS are 2(a)7 like funds, meaning that they are structured similar to a money market mutual fund. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are also adjusted on a daily basis. Such funds seek to maintain a constant net asset value of $ 1.00, although this cannot be fully guaranteed. Texpool and Texas CLASS are rated AAA and must maintain a dollar weighted average maturity not to exceed 60 days, which is the limit. At September 30, 2025 Texpool and Texas CLASS had a weighted average maturity of 44 days and 43 days, respectively. Although Texpool and Texas CLASS portfolios had a weighted average maturity of 44 days and 43 days, respectively, the County considers holdings in these funds to have a one day weighted average maturity. This is due to the fact that the share position can usually be redeemed each day at the discretion of the shareholder, unless there has been a significant change in value.

As of September 30, 2025, the County had the following investments:

Investment Type	Interest Rate	Fair Value	Weighted Avg. Maturity (Days)
Local Government Investment Pools:			
Texpool	Varies	$ 74,092,235	44
Texas CLASS	Varies	38,922,853	43
Total Local Government Investment Pools		113,015,088	44
Government Agency Securities:			
FHLB - Callable	4.60%	2,019,757	850
FHLB - Callable	4.29%	1,998,800	380
FHLB - Callable	4.35%	1,998,400	751
FHLB - Callable	4.70%	2,002,800	878
FHLB - Callable	4.08%	1,999,800	1,049
FHLB - Callable	4.25%	1,999,400	546
FNMA - Callable	4.15%	1,999,800	1,081
FHLB - Callable	4.16%	1,999,200	709
Total government agency securities		16,017,957	781
Total investments		$ 129,033,045	135

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

Credit Risk - As of September 30, 2025, the LGIPs (which represent approximately 87.59% of the investment portfolio) are rated AAAm by Standard and Poor's or AAA by Fitch. The government agency securities rated A-1 by Standard and Poor's and P-1 by Moody's (represent approximately 12.41% of the investment portfolio) are registered and the County's agent holds the securities in the County's name; therefore, the County is not exposed to credit risk.

Interest Rate Risk - As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that investment maturities will not exceed the lesser of a dollar weighted average maturity of 365 days or the anticipated cash flow requirements of the funds. Quality short-to-medium term securities should be purchased, which complement each other in a structured manner that minimizes risk and meets the County's cash flow requirements.

Fair Value Measures

Governmental Accounting Standards Board (GASB) Statement No. 72 *Fair Value Measurement and Application* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under GASB Statement No. 72 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Fair Value Measures - Continued

The following table sets forth by level, within the fair value hierarchy, the County's assets at fair value as of September 30, 2025:

	Level 1	Level 2	Level 3	Total
Government agency securities	$ 16,017,957	$ -	$ -	$ 16,017,957
Total assets at fair value	$ 16,017,957	$ -	$ -	$ 16,017,957

NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES

Receivables and Allowances

Receivables as of September 30, 2025, for the government's individual governmental major and nonmajor funds, proprietary major funds, internal service funds, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental Funds			
	General Fund	Road & Bridge Fund	Other Governmental Funds	Total
Receivables:				
Property taxes	$ 2,575,388	$ 945,814	$ 307,889	$ 3,829,091
Accounts	197,650	167,131	81,012	445,793
Special assessments	-	2,016,212	1,207,568	3,223,780
Due from other governments	9,209,644	-	14,575,441	23,785,085
Accrued interest	137,599	-	-	137,599
Gross receivables	12,120,281	3,129,157	16,171,910	31,421,348
Less Allowance for Uncollectible:				
Property taxes	(1,122,684)	(420,255)	(143,460)	(1,686,399)
Special assessments	-	(805,835)	(13,937)	(819,772)
Total net receivables	$ 10,997,597	$ 1,903,067	$ 16,014,513	$ 28,915,177

	Proprietary Funds			
	Enterprise Fund	Internal Service Funds	Total	Fiduciary Funds
Receivables:				
Accounts:				
Airport customers	$ 188,700	$ -	$ 188,700	$ -
Stop loss insurance	-	1,210,439	1,210,439	-
Lease	1,866,360	-	1,866,360	-
Other	-	-	-	6,974
Gross receivables	$ 2,055,060	$ 1,210,439	$ 3,265,499	$ 6,974

NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

Receivables From Other Governments

The County participates in a variety of federal and state programs from which it receives grants to, partially or fully, finance certain activities. In addition, the County receives entitlements from the State through the legislative actions and taxes collected by the State on behalf of the County (sales and other taxes). All federal grants shown below are either direct or passed through state or local agencies and are reported on the financial statements as due from other governments.

Amounts due from federal, state, and local governments as of September 30, 2025 are summarized below:

	State Entitlements and Taxes	Federal Grants	State Grants	Other	Total
Major Governmental Funds:					
General Fund	$ 8,627,907	$ 202,913	$ 228,594	$ 150,230	$ 9,209,644
Other Governmental Funds	-	13,617,657	908,889	48,895	14,575,441
Totals	$ 8,627,907	$ 13,820,570	$ 1,137,483	$ 199,125	$ 23,785,085

Judicial Receivables

Judicial receivables are reported in the governmental activities statement of net position accounts line. Since these receivables do not represent current available resources, they are not reported in the governmental funds balance sheet. The allowance for uncollectible receivables related to the County's various court assessments is determined based on historical experience and evaluation of collectability in relation to the aging of customer accounts. The following is a summary of the receivable and allowance for uncollectible as of September 30, 2025:

	Governmental Activities		
	Judicial Receivable	Allowance for Uncollectible Accounts	Net Receivable
Judicial Receivables:			
Justice of the peace	$ 13,427,973	$ (8,728,182)	$ 4,699,791
County courts	2,350,598	(1,462,307)	888,291
District courts	24,760,187	(14,831,352)	9,928,835
Juvenile probation	321,229	(314,805)	6,424
Totals	$ 40,859,987	$ (25,336,646)	$ 15,523,341

NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

Deferred Outflows and Inflows of Resources and Unearned Revenue

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. As of September 30, 2025, the various components of deferred outflows and inflows of resources and unearned revenue reported in the governmental and proprietary funds were as follows:

	Major Funds				
	General Fund	Road & Bridge Fund	American Rescue Plan 2021 CLFRF Fund	Other Governmental Funds	Total
Deferred Inflows of Resources:					
Delinquent property taxes receivable	$ 1,327,186	$ 480,595	$ -	$ 149,719	$ 1,957,500
Delinquent special assessment taxes receivable	-	1,210,377	-	1,193,631	2,404,008
Totals	$ 1,327,186	$ 1,690,972	$ -	$ 1,343,350	$ 4,361,508
Unearned Revenue:					
Federal grants	$ -	$ -	$ 19,025,979	$ 4,088,669	$ 23,114,648
State grants	-	-	-	11,110	11,110
Local mitigation advances	-	-	-	1,262,448	1,262,448
Bail bonds	1,228,850	-	-	-	1,228,850
Public safety seizures	-	-	-	247,218	247,218
Developer advances	-	4,443,373	-	-	4,443,373
Rental deposits	32,184	-	-	-	32,184
Other	1,774	-	-	185,055	186,829
Totals	$ 1,262,808	$ 4,443,373	$ 19,025,979	$ 5,794,500	$ 30,526,660

NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

Deferred Outflows and Inflows of Resources and Unearned Revenue - Continued

	Proprietary Fund Airport Enterprise Fund
Deferred Outflows of Resources:	
Pension Related:	
Differences between expected and actual experience	$ 11,171
Subsequent contributions	90,354
OPEB Related:	
Differences between expected and actual experience	47,406
Changes in assumptions	45,247
Net difference between expected and actual investment earnings	3,836
Totals	$ 198,014
Deferred Inflows of Resources:	
Leases	$ 1,720,789
Pension Related:	
Difference between expected and actual experience	1,223
Net difference between expected and actual investment earnings	42,616
OPEB Related:	
Changes in assumptions	78,776
Totals	$ 1,843,404
Unearned Revenue:	
Rental deposits	$ 69,632

Governmental and business-type activities defer the recognition of pension expense for contributions made subsequent to the measurement date to the current year-end of September 30, 2025 and report these as deferred outflows of resources. Governmental and business-type activities also defer revenue recognition in connections with resources that have been received, but not yet earned and report these amounts as a deferred inflow of resources. Further, for governmental and business-type activities, like governmental funds, defer revenue recognition in connection with resources that have been received, but not yet earned and report these amounts as a liability (unearned revenue).

As of September 30, 2025, the various components of deferred inflows and outflows of resources reported in the governmental and business-type activities were as follows:

NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

Deferred Outflows and Inflows of Resources and Unearned Revenue - Continued

	Governmental Activities			Business-Type Activities		
	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue
Bond refunding cost (net of accumulated amortization)	$ 424,672	$ -	$ -	$ -	$ -	$ -
Leases	-	-	-	-	1,720,789	-
Pension Related:						
Differences between expected and actual experience	1,357,787	144,366	-	11,171	1,223	-
Net difference between expected and actual investment earnings	-	5,541,503	-	-	42,616	-
Subsequent contributions	11,064,490	-	-	90,354	-	-
OPEB Related:						
Differences between expected and actual experience	5,076,780	-	-	47,406	-	-
Changes in assumptions	4,845,828	8,492,716	-	45,247	78,776	-
Net difference between expected and actual investment earnings	409,841	-	-	3,836	-	-
Unearned Revenue:						
Federal grants	-	-	23,114,648	-	-	-
State grants	-	-	11,110	-	-	-
Local mitigation advances	-	-	1,262,448	-	-	-
Bail bonds	-	-	1,228,850	-	-	-
Public safety seizures	-	-	247,218	-	-	-
Developer advances	-	-	4,443,373	-	-	-
Rental deposits	-	-	32,184	-	-	69,632
Other	-	-	186,829	-	-	-
	$ 23,179,398	$ 14,178,585	$ 30,526,660	$ 198,014	$ 1,843,404	$ 69,632

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2025 consisted of the following:

Receivable Fund	Payable Fund	9-30-25
General	Other Governmental	$ 11,449,743
General	Airport	2,381,619
		$ 13,831,362

These include short-term borrowings for reimbursement grants and some revenue or expenditures/expense adjustments between funds at or near year-end.

Interfund receivables and payables represent short-term borrowings primarily for cash flow purposes. These include short-term borrowings for reimbursement grants and some revenue or expenditures/expense adjustments between funds at or near year-end.

Interfund transfers for the year ended September 30, 2025 consisted of the following individual fund transfers in and transfers out:

Transferring Fund	Receiving Fund	9-30-25
General	Other Governmental	$ 14,874,390
General	Internal Service	404,330
Road & Bridge	Other Governmental	1,040,839
Road & Bridge	Internal Service	68,748
Other Governmental	General	1,531,227
Other Governmental	Other Governmental	429,777
Internal Service	Internal Service	185,000
Total		$ 18,534,311

The Commissioners Court approved these transfers, as transfers of operational funds to cover planned expenditures/expenses. Transfers to special revenue funds covered expenditures necessary to maintain budgeted shortfalls.

NOTE 5 - CAPITAL ASSETS

Capital Transactions

	Balance 10-01-24	Additions	Retirements	Transfers	Balance 09-30-25
Governmental Activities:					
Capital Assets, Not Depreciated/ Amortized:					
Land	$ 28,830,124	$ 102,313	$ -	$ 1,568,097	$ 30,500,534
Construction in progress	135,761,633	33,808,877	(1,018,804)	(135,039,701)	33,512,005
Total capital assets not being depreciated	164,591,757	33,911,190	(1,018,804)	(133,471,604)	64,012,539
Capital Assets, Being Depreciated/ Amortized:					
Land improvements	13,765,118	891,855	-	1,484,289	16,141,262
Buildings and improvements	178,264,384	1,673,006	-	98,400,805	278,338,195
Furniture, equipment and vehicles	107,253,682	8,116,157	(3,688,921)	2,320,901	114,001,819
Subscription based IT assets	2,876,577	5,115,463	(666,880)	-	7,325,160
Infrastructure	514,301,547	25,224,641	-	31,265,609	570,791,797
Total capital assets being depreciated/amortized	816,461,308	41,021,122	(4,355,801)	133,471,604	986,598,233
Less Accumulated Depreciation/ Amortization:					
Land improvements	4,806,054	831,507	-	-	5,637,561
Buildings and improvements	52,725,746	8,262,771	-	-	60,988,517
Furniture, equipment and vehicles	90,896,589	6,476,719	(3,663,996)	-	93,709,312
Subscription based IT assets	819,903	1,597,902	(666,880)	-	1,750,925
Infrastructure	217,919,189	14,933,022	-	-	232,852,211
Total accumulated depreciation/ amortization	367,167,481	32,101,921	(4,330,876)	-	394,938,526
Total capital assets being depreciated/amortized, net	449,293,827	8,919,201	(24,925)	133,471,604	591,659,707
Governmental activities capital assets, net	$ 613,885,584	$ 42,830,391	$ (1,043,729)	$ -	$ 655,672,246

NOTE 5 - CAPITAL ASSETS - Continued

Capital Transactions - Continued

	Balance 10-01-24	Additions	Retirements	Transfers	Balance 09-30-25
Business-Type Activities:					
Airport Fund:					
Capital Assets, Not Being Depreciated:					
Land	$ 1,558,687	$ -	$ -	$ -	$ 1,558,687
Construction in progress	-	-	-	-	-
Total capital assets not being depreciated	1,558,687	-	-	-	1,558,687
Capital Assets, Being Depreciated:					
Buildings and improvements	11,528,539	142,437	-	-	11,670,976
Furniture, equipment and vehicles	1,477,927	25,570	-	-	1,503,497
Runways, taxiways and aprons	30,388,673	-	-	-	30,388,673
Total capital assets being depreciated	43,395,139	168,007	-	-	43,563,146
Less Accumulated Depreciation:					
Buildings and improvements	6,864,367	249,199	-	-	7,113,566
Furniture, equipment and vehicles	1,367,054	39,707	-	-	1,406,761
Runways, taxiways and aprons	24,286,805	777,337	-	-	25,064,142
Total accumulated depreciation	32,518,226	1,066,243	-	-	33,584,469
Total capital assets being depreciated, net	10,876,913	(898,236)	-	-	9,978,677
Airport capital assets, net	$ 12,435,600	$ (898,236)	$ -	$ -	$ 11,537,364

NOTE 5 - CAPITAL ASSETS - Continued

Depreciation/Amortization

Depreciation/amortization expense was charged as direct expense to functional categories of the County as follows:

	09-30-25
Governmental Activities:	
General administration	$ 5,886,463
Judicial and legal	203,031
Financial administration	1,870,207
Elections	185,364
Public facilities	778,305
Public safety	2,265,452
Corrections	1,573,561
Public transportation	17,429,772
Health and welfare	154,249
Culture and recreation	1,735,544
Conservation	14,984
Environmental protection	4,989
Total	$ 32,101,921
Business-type Activities:	
Airport	$ 1,066,243

Function and Activity - Capital Assets

	Balance 10-01-24	Additions	Retirements	Transfers and Adjustments	Balance 09-30-25
Governmental Activities:					
Function and Activity:					
General government	$ 100,539,751	$ -	$ (24,183)	$ 92,928,744	$ 193,444,312
Judicial and legal	7,109,718	543,982	(47,741)	(1,540)	7,604,419
Financial administration	14,640,115	1,903,843	(647,984)	10,383	15,906,357
Elections	5,592,599	30,880	-	-	5,623,479
Public facilities	22,786,750	581,161	(14,947)	-	23,352,964
Public safety	26,733,341	5,919,107	(578,140)	4,015,882	36,090,190
Corrections	46,540,112	822,555	(18,896)	(35,735)	47,308,036
Public transportation	583,951,599	29,245,097	(2,790,420)	27,911,036	638,317,312
Health and welfare	8,590,185	132,071	(11,464)	-	8,710,792
Culture and recreation	28,442,724	1,894,844	(198,138)	10,231,808	40,371,238
Conservation	336,736	-	(23,888)	-	312,848
Environmental protection	27,802	49,895	-	(20,877)	56,820
	845,291,432	41,123,435	(4,355,801)	135,039,701	1,017,098,767
Non-Functional:					
Construction in progress	135,761,633	33,808,877	(1,018,804)	(135,039,701)	33,512,005
Total governmental activities	$ 981,053,065	$ 74,932,312	$ (5,374,605)	$ -	$ 1,050,610,772

NOTE 5 - CAPITAL ASSETS - Continued

Function and Activity - Capital Assets - Continued

	Balance 10-01-24	Additions	Retirements	Transfers and Adjustments	Balance 09-30-25
Business-Type Activities:					
Function and Activity:					
Airport	$ 44,953,826	$ 168,007	$ -	$ -	$ 45,121,833
Total business-type activities	$ 44,953,826	$ 168,007	$ -	$ -	$ 45,121,833

	Land	Land Improvements	Buildings and Improvements	Furniture, Equipment and Vehicles	Subscription Based IT Assets	Infrastructure/ Runways, Taxiways and Aprons
Governmental Activities:						
Function and Activity:						
General government	$ 5,665,809	$ 4,248,038	$175,902,796	$ 6,954,392	$ -	$ 673,277
Judicial and legal	198,024	15,318	1,270,143	5,962,861	158,073	-
Financial administration	1,118	-	175,486	12,563,115	3,166,638	-
Elections	-	-	89,196	5,485,207	49,076	-
Public facilities	1,280,681	595,112	19,232,174	2,166,754	78,243	-
Public safety	10,963	661,622	5,303,766	20,749,120	3,752,806	5,611,913
Corrections	147,014	509,414	42,707,681	3,943,927	-	-
Public transportation	19,254,114	1,401,153	8,426,185	46,824,664	-	562,411,196
Health and welfare	1,120,943	15,795	2,612,081	4,956,020	-	5,953
Culture and recreation	2,812,091	8,669,386	22,440,888	4,239,091	120,324	2,089,458
Conservation	8,935	25,424	177,799	100,690	-	-
Environmental protection	842	-	-	55,978	-	-
Total governmental activities	$ 30,500,534	$ 16,141,262	$278,338,195	$114,001,819	$ 7,325,160	$570,791,797
Business-Type Activities:						
Function and Activity:						
Airport	$ 1,558,687	$ -	$ 11,670,976	$ 1,503,497	$ -	$ 30,388,673

NOTE 5 - CAPITAL ASSETS - Continued

Construction Commitments

	Projects Authorized	Expended To Date	Commitment
Governmental Activities:			
Courthouse Campus Expansion Project	$ 162,775,942	$(156,303,774)	$ 6,472,168
Boat Ramp Reconstruction and Boardwalk Repair	733,509	(598,047)	135,462
Restore Act - Quintana Fishing Pier	2,499,850	(1,909,643)	590,207
Restore Act - San Luis Pass Park - Boat Launch	364,064	(171,650)	192,414
New Alvin Annex Building	8,732,860	(4,171,668)	4,561,192
North Annex CR 58 MUD Utility Connections	429,601	-	429,601
Generators for the Sheriff's Office	1,379,732	(219,600)	1,160,132
Construction of a Teen Center Building	455,400	(77,473)	377,927
Museum Exterior Restoration Project	249,392	-	249,392
Wild Peach Drainage Improvements	5,809,254	-	5,809,254
Road & Bridge Projects:			
CR 58 and 59 Improvements	25,952,485	(21,758,166)	4,194,319
Road and Bridge Service Center Facilities Improvement	2,276,182	(2,134,841)	141,341
Road and Drainage Improvements – CR 30N	1,866,428	-	1,866,428
Widening for Right Turn Deceleration Lane FM 523	275,053	-	275,053
Silverlake Street Repairs	1,520,338	(903)	1,519,435
Bar X Street Repairs	2,747,547	(961,097)	1,786,450
CR 48 Traffic Signal Improvements	322,411	(105,726)	216,685
CR 676 at Varner Creek Bridge Replacement	354,600	(32,243)	322,357
Wild Peach Drainage Improvements	539,887	(118,409)	421,478
Total governmental activities	$ 219,284,535	$(188,563,240)	$ 30,721,295

NOTE 5 - CAPITAL ASSETS - Continued

	Balance 10-01-24	Additions	Retirements	Transfers	Balance 09-30-25
Brazoria County Toll Road Authority:					
Component Unit:					
Capital Assets, Not Depreciated:					
Land	$ 88,425	$ -	$ -	$ -	$ 88,425
Construction in progress	2,001,437	11,925,372	-	-	13,926,809
Total capital assets not being depreciated	2,089,862	11,925,372	-	-	14,015,234
Capital Assets, Being Depreciated:					
Land improvements	10,256,932	-	-	-	10,256,932
Furniture, equipment and vehicles	3,960,137	-	-	-	3,960,137
Infrastructure	111,456,907	2,334,042	-	-	113,790,949
Total capital assets being depreciated	125,673,976	2,334,042	-	-	128,008,018
Less Accumulated Depreciation:					
Land improvements	3,586,781	1,025,693	-	-	4,612,474
Furniture, equipment and vehicles	964,485	275,567	-	-	1,240,052
Infrastructure	12,970,536	3,737,982	-	-	16,708,518
Total accumulated depreciation	17,521,802	5,039,242	-	-	22,561,044
Total capital assets being depreciated, net	108,152,174	(2,705,200)	-	-	105,446,974
Total capital assets, net	$ 110,242,036	$ 9,220,172	$ -	$ -	$ 119,462,208

Construction Commitments

	Projects Authorized	Expended To Date	Commitment
Component Unit:			
Brazoria County Expressway	$ 2,544,712	$ -	$ 2,544,712
Brazoria County Expressway Extension	21,507,482	(12,170,277)	9,337,205
Total component unit	$ 24,052,194	$ (12,170,277)	$ 11,881,917

NOTE 6 - DISAGGREGATION OF ACCOUNTS AND ACCRUED LIABILITIES PAYABLE

Accounts and accrued liabilities payable as of September 30, 2025, for the government's individual governmental major and nonmajor funds, proprietary major fund, internal service funds, and fiduciary funds in the aggregate are as follows:

	Governmental Funds				
	General Fund	Road & Bridge Fund	American Rescue Plan 2021 CLFRF Fund	Other Governmental Funds	Total
Accounts and Accrued Liabilities Payable:					
Vendors	$ 9,144,654	$ 1,753,411	$ 1,266,588	$ 2,964,440	$ 15,129,093
Other governments	699,487	671	-	74,444	774,602
Accrued compensation	1,680,941	226,202	-	172,386	2,079,529
Accrued benefits	2,859,523	395,108	-	293,255	3,547,886
Other accrued liabilities	62,664	-	-	-	62,664
Totals	$ 14,447,269	$ 2,375,392	$ 1,266,588	$ 3,504,525	$ 21,593,774

	Proprietary Funds			
	Airport Fund	Internal Service Funds	Total	Fiduciary Funds
Accounts and Accrued Liabilities Payable:				
Vendors	$ 76,252	$ 552,558	$ 628,810	$ 119,533
Other governments	-	-	-	175
Accrued compensation	17,056	-	17,056	95,944
Accrued benefits	32,107	1,097	33,204	134,263
Estimated claims payable	-	3,063,598	3,063,598	-
Totals	$ 125,415	$ 3,617,253	$ 3,742,668	$ 349,915

NOTE 7 - LONG-TERM DEBT

General Obligation and Certificates of Obligation Debt

General obligation and certificates of obligations payable at September 30, 2025, are summarized as follows:

	Interest Rate %	Series Dates Issued	Series Dates Maturity	Series Dates Callable	Bonds Outstanding 09-30-25
General Obligation:					
Refunding Bonds, Series 2016	2.000 - 5.000	2016	2027	-	$ 2,085,000
Refunding Bonds, Series 2018	2.000 - 5.000	2016	2027	-	1,565,000
Refunding Bonds, Series 2020	5.000	2020	2030	-	5,510,000
Limited Refunding Bonds, Series 2021	4.000 - 5.000	2021	2032	-	11,870,000
Unlimited Refunding Bonds, Series 2021	4.000	2021	2032	-	3,375,000
Certificates of Obligation:					
Combination Tax and Revenue Certificate of Obligation Refunding Bonds, Series 2016	2.000 - 5.000	2016	2036	-	1,070,000
Certificate of Obligation Bonds, Series 2018	4.000 - 5.000	2018	2038	-	6,515,000
Certificate of Obligation Bonds, Series 2021	3.000 - 5.000	2021	2046	-	84,980,000
Total					$116,970,000

General obligation and certificates of obligation bond transactions for the year ended September 30, 2025 were as follows:

Bonds outstanding, October 1, 2024	$ 123,455,000
Matured	(6,485,000)
Bonds outstanding, September 30, 2025	$ 116,970,000

NOTE 7 - LONG-TERM DEBT - Continued

General Obligation and Certificates of Obligation Debt - Continued

The bond ordinances require that a tax be levied sufficient to pay current interest and create a sinking fund of not less than the amount to pay current principal and interest. For the year ended September 30, 2025, the amount of ad valorem taxes collected for interest and sinking were $ 9,796,927, while the debt service requirements for principal and interest was $ 11,464,425. The bond resolutions provide no express remedies in the event of default and make no provision for acceleration of maturity of the bonds.

The following is a summary of general obligation bond requirements by year as of September 30, 2025:

September 30,	Principal	Interest	Total Requirement
2026	$ 7,830,000	$ 4,631,625	$ 12,461,625
2027	7,745,000	4,246,600	11,991,600
2028	7,010,000	3,882,250	10,892,250
2029	6,780,000	3,542,225	10,322,225
2030	7,120,000	3,199,650	10,319,650
2031-2035	25,545,000	12,220,050	37,765,050
2036-2040	23,530,000	7,844,350	31,374,350
2041-2045	25,640,000	3,774,275	29,414,275
2046	5,770,000	115,400	5,885,400
	$ 116,970,000	$ 43,456,425	$ 160,426,425

Proprietary Debt

Other than accrued compensated absences, net OPEB liability, and net pension liability, there was no proprietary long-term debt at or during the year ended September 30, 2025.

NOTE 7 - LONG-TERM DEBT - Continued

Changes in Long-Term Debt

Transactions for the year ended September 30, 2025 are summarized as follows:

	Balance 10-01-24	Additions	Reductions	Balance 09-30-25	Current Portion
Governmental Activities:					
Bonds payable	$123,455,000	$ -	$ (6,485,000)	$116,970,000	$ 7,830,000
Subscription liability	1,272,518	4,820,479	(2,179,433)	3,913,564	1,688,842
Compensated absences	6,694,620	5,096,437	(4,583,378)	7,207,679	1,433,808
Net pension liability	21,454,862	56,781,063	(74,219,767)	4,016,158	-
Net OPEB liability	63,041,484	6,665,255	(6,267,912)	63,438,827	-
Premium on bonds	18,195,669	-	(1,506,123)	16,689,546	1,446,482
Total governmental activities	$234,114,153	$ 73,363,234	$(95,241,613)	$212,235,774	$ 12,399,132
Business-Type Activities:					
Compensated absences	$ 62,082	$ 60,306	$ (60,810)	$ 61,578	$ 20,080
Net pension liability	93,501	564,499	(606,088)	51,912	-
Net OPEB liability	607,944	62,568	(58,839)	611,673	-
Total business-type activities	$ 763,527	$ 687,373	$ (725,737)	$ 725,163	$ 20,080

Compensated absences, net OPEB liability and net pension liability are payable by the fund in which the individual positions are budgeted with the majority of the liability arising from the General Fund.

Discretely Presented Component Unit

Discretely presented component unit long-term bonded debt as of September 30, 2025 is listed below:

The Authority issued limited contract tax and subordinate lien revenue bonds, which were issued in part as current interest bonds and in part as convertible capital appreciation bonds. The convertible capital appreciation bonds have a conversion date of March 1, 2025, where they will convert to current interest bonds. The Authority also issued limited contract tax and subordinate lien revenue bond anticipation notes. These subordinate lien revenue bonds and notes are paid through the Authority's Debt Service Fund from toll fees collected by the Authority.

NOTE 7 - LONG-TERM DEBT - Continued

The following is a summary of the outstanding subordinate lien revenues bonds as of September 30, 2025:

	Interest Rate %	Series Dates: Issued	Series Dates: Maturity	Series Dates: Callable	Bonds Outstanding 09-30-25
Revenue Bonds:					
Limited Contract Tax Subordinate Lien 2017A Current Interest Bonds	5.000	2017	2049	2027	$ 34,150,000
Limited Contract Tax Subordinate Lien 2017A Capital Appreciation Bonds	4.000	2017	2045	2030	26,700,000
Limited Contract Tax Subordinate Lien 2020 Refunding Bonds	5.000	2020	2049	2027	24,985,000
Limited Contract Tax Subordinate Lien Toll Road Revenue Bonds Series 2024	3.750	2024	2054	-	30,325,000
Total					$116,160,000

Revenue bond transactions for the year ended September 30, 2025 were as follows:

Bonds outstanding, October 1, 2024	$ 85,354,448
Issued	30,325,000
Accretion	480,552
Bonds outstanding, September 30, 2025	$ 116,160,000

On January 30, 2020, the Authority sold $ 24,985,000 of Limited Contract Tax and Subordinate Lien Toll Road Revenue Refunding Bonds, Series 2020. The net proceeds of $ 29,915,325 were placed in escrow for the defeasement of $ 29,700,000 in the Limited Contract Tax and Subordinate Lien Toll Road Revenue Bond Anticipation Notes, Series 2017B. These refunding bonds (Series 2020) were issued to provide for long-term financing of the costs of the Brazoria County Expressway by refunding the Limited Contract Tax and Subordinate Lien Toll Road Revenue Bond Anticipation Notes, Series 2017B and to pay for the costs of issuance associated with the Series 2020 bonds. This refunding issue defeased all of the outstanding bond anticipation notes from the original issue of 2017. All future debt service payments on the original bonds were provided for by placing the proceeds of the refunding bonds in an irrevocable trust. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Authority's basic financial statements. This is a conversion of old debt to new debt, therefore, there are no differences between cash flow required to service the old debt to service the new debt and there is no economic gain for the refunding of the old bonds to the new bonds.

NOTE 7 - LONG-TERM DEBT - Continued

On June 1, 2017, the Authority sold $ 53,838,313 of Limited Contract Tax and Subordinate Lien Toll Road Revenue Bonds, Series 2017A. These bonds were issued to finance the cost of the Brazoria County Expressway and to pay for the costs of the issuance associated with the bonds.

On October 17, 2024, the Authority issued $ 30,325,000 of Limited Contract Tax and Subordinate Lien Toll Road Revenue Bonds, Series 2024, for the purpose of pre-development costs of the Brazoria County Expressway for surveying, geotechnical investigations, environmental investigations and preliminary engineering. The bonds have a stated interest rate of 3.75% and will mature in 2054.

The following is a summary of revenue bond requirements by year as of September 30, 2025:

Year Ended September 30,	Principal	Interest	Total Requirement
2026	$ 550,000	$ 4,978,188	$ 5,528,188
2027	580,000	5,329,000	5,909,000
2028	2,160,000	5,260,500	7,420,500
2029	2,270,000	5,149,750	7,419,750
2030	2,390,000	5,033,250	7,423,250
2031-2035	13,880,000	23,200,750	37,080,750
2036-2040	18,460,000	19,407,225	37,867,225
2041-2045	23,130,000	14,948,750	38,078,750
2046-2050	27,890,000	9,419,375	37,309,375
2051-2054	24,850,000	2,562,500	27,412,500
	$ 116,160,000	$ 95,289,288	$ 211,449,288

A summary of the long-term liability transactions of the Authority for the year ended September 30, 2025 is as follows:

	Balance 10-01-24	Additions	Retirements	Balance 09-30-25	Current Portion
Component Unit:					
Revenue bonds	$ 85,354,448	$ 30,805,552	$ -	$116,160,000	$ 550,000
Premium on bonds	7,275,529	335,091	(411,391)	7,199,229	411,922
Total component unit	$ 92,629,977	$ 31,140,643	$ (411,391)	$123,359,229	$ 961,922

NOTE 8 - LEASES

The County owns various types of property that are held for lease. There are three types of leases: ground leases, hanger leases and building leases. The terms of the leases expire in various years through 2033.

As of September 30, 2025 the County's receivable for lease payments was $ 1,866,360 and the balance of the deferred inflow of resources associated with these leases was $ 1,720,789. The deferred inflow of resources associated with these leases will be recognized as revenue over the lease term. The County recognized $ 322,489 in lease revenue and $ 58,655 in interest revenue during the fiscal year 2025 related to these leases.

Minimum future rentals to be received on noncancelable leases as of September 30, 2025 are as follows:

Year Ended September 30	Principal	Interest	Total
2026	$ 312,890	$ 51,172	$ 364,062
2027	287,642	41,757	329,399
2028	255,882	33,846	289,728
2029	271,709	26,333	298,042
2030	229,595	18,916	248,511
2031-2033	508,642	16,835	525,477
	$ 1,866,360	$ 188,859	$ 2,055,219

NOTE 9 - SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The County has entered into subscription based information technology arrangements (SBITAs) for the right to use the other party's information technology software which have been accounted for in accordance with GASB 96. The County is required to make annual payments on each arrangement at the County's incremental borrowing rate or the interest rate stated or implied in the subscription term which ranges from 2.3643% to 3.3330%. The value of the right to use subscription asset as of September 30, 2025 is $ 7,325,160 with accumulated amortization of $ 1,750,925.

The future principal and interest SBITA payments for governmental activities as of September 30, 2025 are as follows:

Year Ended September 30	Principal	Interest	Total Requirement
2026	$ 1,688,842	$ 106,357	$ 1,795,199
2027	338,853	61,767	400,620
2028	304,393	51,973	356,366
2029	214,150	42,863	257,013
2030	232,372	37,059	269,431
2031-2034	1,134,954	79,852	1,214,806
	$ 3,913,564	$ 379,871	$ 4,293,435

NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN

Plan Description - The County provides retirement, disability, and death benefits for all of its full-time employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of more than 890 non-traditional defined benefit plans. TCDRS in the aggregate issues a annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 79768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at age 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

All eligible employees of the County are required to participate in TCDRS.

The plan provisions are adopted by Commissioner's Court of the County, within the options available in the state statutes governing TCDRS. Plan provisions for the County were as follows:

	Plan Year 2025	Plan Year 2024
Employee deposit rate	7.00%	7.00%
Employer deposit rate	13.27%	13.27%
Matching ratio (County to employee)	2 to 1	2 to 1
Years required for vesting	8	8
Service retirement eligibility (expressed as age/years of service)	60/8, 0/30	60/8, 0/30

Employees Covered by Benefit Terms:

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1,074
Inactive employees entitled to but not yet receiving benefits	1,508
Active employees	1,598
	4,180

Contributions - The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee compensation, and the employer matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the employer. Under the state laws governing TCDRS, the contribution rate for each employer is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. Participating employers are required to contribute at the actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees.

NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Each employer has the opportunity to make additional contributions in excess of its annual required contribution rate either by adopting an elected rate that is higher than the required rate or by making additional contributions on an ad hoc basis. Employers may make additional contributions to pay down their liabilities faster, pre-fund benefit enhancements and/or buffer against future adverse experience. In addition, employers annually review their plans and may adjust benefits and costs based on their local needs and budgets. Although accrued benefits may not be reduced, employers may reduce future benefit accruals and immediately reduce costs.

Employees of the County were required to contribute 7.00% of their annual compensation during the fiscal year. The County's required contribution rates of 12.91% and 13.27% in calendar years 2025 and 2024, respectively. The County's contributions to TCDRS for the year ended September 30, 2025 were $ 14,494,094.

Net Pension Liability - The County's Net Pension Liability was measured as of December 31, 2024, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions:

The Total Pension Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.00% per year
Investment Rate of Return	7.50%, net of pension plan investment expense, including inflation

Except where indicated in the section of this GASB 68 report entitled "Actuarial Methods and Assumptions Used for GASB Calculations", the assumptions used in this analysis for the December 31, 2024 financial reporting metrics are the same as those used in the December 31, 2024 actuarial valuation analysis for the County.

Following is a description of the assumptions used in the December 31, 2024 actuarial valuation analysis for the County. This information may also be found in the Brazoria County December 31, 2024 Summary Valuation Report.

Economic Assumptions:

<u>TCDRS System-Wide Economic Assumptions</u>

Real rate of return	5.00%
Inflation	2.50%
Long-term investment return	7.50%

NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

The assumed long-term investment return of 7.50% is net after investment and administrative expenses and is expected to enable the system to credit each employer's Subdivison Accumulation Fund (SAF) with a nominal annual rate of 7.50% on the combined Employee Savings Fund (ESF) and SAF funds, less the amount credited to the County's ESF. Under the TCDRS Act, the ESF is credited with a nominal annual rate of 7.00%. It is assumed interest will be credited at the nominal annual rate of 7.50% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.50% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.70% per year for a career employee.

Employer Specific Economic Assumptions

Growth in membership	0.00%
Payroll growth	3.00%

The payroll growth assumption is for the aggregate covered payroll of an employer.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers are based on January 2025 information for a 10-year time horizon.

The valuation assumption for long-term expected return is re-assessed in detail at a minimum of every four years, and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Asset Class	Benchmark	Target Allocation[1]	Geometric Real Rate of Return (Expected minus Inflation)[2]
US Equities	Dow Jones U.S. Total Stock Market Index	13.00%	5.35%
Global Equities	MSCI World (net) Index	4.00%	5.15%
International Equities - Developed Markets	MSCI World Ex USA (net) Index	6.00%	4.75%
International Equities - Emerging Markets	MSCI Emerging Markets (net) Index	0.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.25%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.70%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.85%
Distressed Debt	Cambridge Associates Distressed Securities Index[3]	4.00%	6.80%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.95%
Master Limited Partnerships	Alerian MLP Index	2.00%	4.95%
Commodities	Bloomberg Commodities Index	2.00%	1.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index[4]	6.00%	5.75%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index[5]	25.00%	8.15%
Hedge Funds	Hedge Fund Research, Inc. Fund of Funds Composite Index	6.00%	3.60%
Cash Equivalents	90-Day U.S. Treasury	2.00%	1.10%

[1] *Target asset allocation adopted at the March 2025 TCDRS Board meeting.*
[2] *Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.35%, per Cliffwater's 2025 capital market assumptions*
[3] *Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.*
[4] *Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.*
[5] *Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.*

Discount Rate - The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.

2. The actuarial present value of projected benefit payments not include in (1), calculated using the municipal bond rate.

NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance as of December 31, 2023	$ 547,468,387	$ 525,920,024	$ 21,548,363
Changes for the Year:			
Service cost	13,965,219	-	13,965,219
Interest on total pension liability [1]	41,647,841	-	41,647,841
Effect of plan changes [2]	-	-	-
Effect of economic/demographic gains or losses	1,278,687	-	1,278,687
Effect of assumptions changes or inputs	-	-	-
Refunds of contributions	(1,050,724)	(1,050,724)	-
Employer contributions	-	13,973,385	(13,973,385)
Member contributions	-	7,371,040	(7,371,040)
Net investment income	-	53,481,430	(53,481,430)
Benefit payment,	(26,321,891)	(26,321,891)	-
Administrative expense	-	(311,874)	311,874
Other changes [3]	-	(141,941)	141,941
Balance as of December 31, 2024	$ 576,987,519	$ 572,919,449	$ 4,068,070

[1] *Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.*
[2] *No plan changes valued.*
[3] *Relates to allocation of system-wide items.*

NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Sensitivity Analysis - The following presents the net pension liability of the county, calculated using the discount rate of 7.60%, as well as what the County's net pension liability would be if it were calculated using a discount rate of 1 percentage-point lower (6.60%) or 1 percentage-point higher (8.60%) than the current rate:

	1% Decrease In Discount Rate (6.60%)	Discount Rate (7.60%)	1% Increase In Discount Rate (8.60%)
Total pension liability	$ 654,788,920	$ 576,987,519	$ 512,168,043
Fiduciary net position	572,919,449	572,919,449	572,919,449
Net pension liability / (asset)	$ 81,869,471	$ 4,068,070	$ (60,751,406)

Pension Expense:	Year Ended 12-31-24
Service cost	$ 13,965,219
Interest on total pension liability [1]	41,647,841
Administrative expenses	311,874
Member contributions	(7,371,040)
Expected investment return net of investment expenses	(39,728,116)
Recognition of deferred inflows/outflows of resources:	
Recognition of economic/demographic gains or losses	243,856
Recognition of assumption changes or inputs	5,223,086
Recognition of investment gains or losses	(6,254,908)
Other [2]	141,941
Pension expense	$ 8,179,753

[1] *Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.*
[2] *Related to allocation of system-wide items.*

Deferred Inflows and Outflows - At September 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 1,368,958	$ 145,589
Net difference between projected and actual investment earnings	-	5,584,119
Contributions subsequent to the measurement date [3]	11,154,844	-
Totals	$ 12,523,802	$ 5,729,708

NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expenses as follows:

Year Ended September 30,	
2026	$ (4,118,709)
2027	8,242,887
2028	(5,734,266)
2029	(2,750,662)
2030	-
Thereafter [4]	-

[3] Any eligible employer contributions were made subsequent to the measurement date through the employer's fiscal year end, the employer should reflect these contributions, adjusted as outlined in GASB No. 71.
[4] Total remaining balance to be recognized in future years, if any. Note that additional deferred inflows and outflows of resources may impact these numbers.

NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description - The County's defined benefit OPEB plan, Brazoria County Retiree Benefits Plan (BCRBP), provides OPEB for all permanent full-time employees of the County. BCRBP is a single-employer defined benefit OPEB plan administered by the County. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioners Court. A separate audited report is not available.

Benefits Provided - BCRBP provides healthcare benefits for retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan. To be eligible for retiree health coverage, the employee must be 60 years of age with 8 years of service, 30 years of service at any age or age plus service must be at least 75. The following table is an abbreviated summary of the medical and pharmacy benefits available for the plan year:

NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Plan Type	Buy Up Plan	HRA Plan
HRA Contribution (Individual/Family)	n/a	$1,000 / $2,000
Deductible		
Network (Individual/Family)	$1,750 / $5,250	$2,750 / $8,250
Non-Network (Individual/Family)	No Coverage Offered	No Coverage Offered
Out of Pocket Maximum		
Network (Individual/Family)	$7,150 / $14,700	$5,000 / $14,700
Non-Network (Individual/Family)	No Coverage Offered	No Coverage Offered
Coinsurance		
Network	20%	20%
Non-Network	100%	100%
Lifetime Maximum	Unlimited	Unlimited
Office Visit		
Network	$40 / $60 Copay	Deductible / 20%
Non-Network	No Coverage Offered	No Coverage Offered
Specialist Visit / Urgent Care		
Network	$40 / $60 Copay	Deductible / 20%
Non-Network	No Coverage Offered	No Coverage Offered
Wellness Visit		
Network	Covered 100%	Covered 100%
Non-Network	No Coverage Offered	No Coverage Offered
In-Patient & Out-Patient Hospital		
Network	$200 / 20%	$500 / 20% after Deductible
Non-Network	No Coverage Offered	No Coverage Offered
Emergency Room		
Network	$500 / 20% after Deductible	$500 / 20% after Deductible
Non-Network	No Coverage Offered	No Coverage Offered
Pharmacy Benefits - Honest RX		
Formulary Based	Deductible of $150 then:	Deductible of $150 then:
Generic/Pref Brand/Non-Pref Brand	$5 / $30 / $60	$5 / $30 / $60
Specialty	$150	$150
Mail Order and Retail	Deductible then: 3 months for the price of 2	3 months for the price of 2

The following table provides a summary of the number of participants in the plan as of September 30, 2025:

Inactive plan members or beneficiaries currently receiving benefits	491
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	1,311
	1,802

NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Contributions - Local Government Code Section 157.102 assigns to Commissioners Court the authority to establish and amend contribution requirements of the plan members. The County may contribute all, part of, or none of the premium payment. The County establishes rates based on an actuarially determined rate. For the year ended September 30, 2025, the County's average contribution rate was 4.80% of covered payroll. Employees are not required to contribute to the plan.

Net OPEB Liability - The County's net OPEB liability of $ 64,050,500 was measured as of September 30, 2025, and was rolled forward from the actuarial valuation as of October 1, 2023.

Actuarial assumptions and other inputs - The total OPEB liability in the October 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.00%, per annum
Investment rate of return	4.50%, per annum
Health care trend rates	Trend rate of 6.21%

Mortality rates were based on the sex distinct PUB 2010 general employee headcount weighted mortality table with mortality improvement scale MP-2021 for non-annuitants, and sex distinct PUB 2010 retiree headcount weighted mortality table with mortality improvement scale MP-2021 for annuitants.

The actuarial assumptions used in the October 1, 2023 valuation were based on the experience study covering the four-year period ending December 31, 2020, as conducted for the Texas County and District Retirement System.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	18%	7.00%
International Equity	17%	7.80%
Fixed Income	30%	5.80%
Private Equity	5%	9.70%
Real Estate	10%	7.50%
Cash	20%	2.90%
Total	100%	6.14%

NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Discount Rate - The discount rate used to measure the total OPEB liability was 4.77%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in net OPEB Liability - The changes in the net OPEB liability as of September 30, 2025 are as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balance at 9/30/24	$ 78,210,099	$ 14,560,671	$ 63,649,428
Charges for the Year:			
Service cost	2,980,806	-	2,980,806
Interest	3,352,125	-	3,352,125
Difference in expected and actual experience	-	-	-
Change in assumptions	(2,816,852)	-	(2,816,852)
Contributions - employer	-	2,372,103	(2,372,103)
Projected return on assets	-	661,952	(661,952)
Difference in expected and actual asset return	-	(221,543)	221,543
Benefit payments	(2,375,844)	(1,900,000)	(475,844)
Administrative expense	-	(173,349)	173,349
Net changes	1,140,235	739,163	401,072
Balance at 9/30/25	$ 79,350,334	$ 15,299,834	$ 64,050,500

Sensitivity of the net OPEB liability to changes in the discount rate and health-care cost trend rates - The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated 1 percentage point lower (3.77%) or 1 percentage point higher (5.77%) than the current discount rate:

	1% Decrease in Discount Rate (3.77%)	Discount Rate (4.77%)	1% Increase in Discount Rate (5.77%)
Net OPEB liability	$ 75,742,898	$ 64,050,500	$ 59,123,054

NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates - The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (5.21% or 1 percentage point higher 7.21%) than the current healthcare cost trend rates:

	1% Decrease 5.21%	Healthcare Cost Trend Rates 6.21%	1% Increase 7.21%
Net OPEB liability	$ 60,260,156	$ 64,050,500	$ 74,799,924

OPEB plan fiduciary net position - Detailed information about the OPEB plan's fiduciary net position is available in the Actuarial Valuation Report.

OPEB Expense Deferred Inflows and Outflows - For the year ended September 30, 2025, the County recognized OPEB expense as follows:

Collective OPEB Expense:	Year Ended 09-30-25
Service cost	$ 2,980,806
Interest	3,352,125
Projected earnings on OPEB assets	(661,952)
Investment expenses	173,349
Difference between expected and actual experience	1,111,428
Change in assumptions	(366,515)
Difference between expected and actual investment experience	198,841
OPEB expense	$ 6,788,082

At September 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 5,124,186	$ -
Changes in assumptions	4,891,075	8,571,492
Net differences between projected and actual earnings	413,677	-
Totals	$ 10,428,938	$ 8,571,492

NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

The County did not have any contributions subsequent to the measurement date due to the measurement date and the date of this report both ending as of September 30, 2025.

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended September 30,	
2026	$ 865,265
2027	792,029
2028	754,146
2029	(637,430)
2030	(269,768)
Thereafter	353,204

Payable to the OPEB Plan - At September 30, 2025, the County did not have a payable for any outstanding contributions to BCRBP.

NOTE 12 - DEFERRED COMPENSATION AND POST-RETIREMENT LIFE INSURANCE BENEFITS

The County provides participating eligible employees the alternate plans of disability, survivorship and delayed compensation created in accordance with Internal Revenue Code Section 457. The Plans are administered by First Financial Benefits, Inc. (FFB). The plans are funded through tax-delayed employee contributions of 6.7% of eligible gross annual compensation. The County contributes an additional 6.7% of the total eligible gross annual compensation of all participating employees. The employee contribution is deposited into the employee's retirement annuity account. The County contribution is applied to disability and survivorship benefit premiums with the remaining amounts contributed to the employee's retirement annuity.

The County funds all amounts of compensation delayed under the plan through investment in a fixed rate group annuity contract underwritten by American United Life Insurance Company. Investments in these funds are reported at fair value. The delayed compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Transactions within the annuity for the year are summarized below:

Balance - October 1, 2024	$ 146,460,842
Contributions and earnings	23,615,232
Withdrawals, premiums, and benefits	(13,441,126)
Balance - September 30, 2025	$ 156,634,948

Participants may make additional contributions to their Delayed Compensation Retirement Plan Account. These contributions will be in addition to the employees 6.7% contribution and the County's matching contribution.

The alternate plan also provides plan participants with long-term disability benefits through Lincoln Financial Group. The policy generally provides the totally disabled insured with benefits of 60 percent of base pay up to a maximum benefit of $ 1,500 per month.

NOTE 12 - DEFERRED COMPENSATION AND POST-RETIREMENT LIFE INSURANCE BENEFITS - Continued

A Group Term Life Insurance Policy is in effect which covers all participating employees. Benefits are a multiple of annual salary with maximum benefit of $ 150,000. The plan also provides a paid-up death benefit of $ 50,000 to employees who retire under certain provisions. Premiums are provided for the benefit through a portion of the County's contribution to the alternate plan. The funds are invested in an annuity with Standard Life Insurance Company referred to as the Retired Lives Reserve (RLR). Funds required for benefits payable under this plan are drawn from the annuity as needed.

A Group Annuity Contract to reimburse TCDRS eligible employees for amounts paid for health insurance benefits became effective on October 1, 1990. The plan provides $ 295 per month until age 65 and then $ 200 per month age 65 and over towards the cost of health insurance premiums.

Transactions within the annuities for the year are summarized below:

	Retired Lives Reserve	Retiree Medical Plan
Balance - October 1, 2024	$ 8,547,818	$ 14,560,671
Contributions and earnings	1,157,005	2,812,512
Withdrawals, premiums, benefits	(64,007)	(2,073,349)
Balance - September 30, 2025	$ 9,640,816	$ 15,299,834

Two additional delayed compensation plans are available to employees. The two plans are Nationwide and Lincoln National. The County does not participate and match benefits in these two plans. Transactions for these two plans are summarized below:

	Nationwide	Lincoln
Balance - October 1, 2024	$ 2,696,075	$ 77,163
Contribution and earnings	419,821	4,188
Withdrawals, premiums, benefits	(197,915)	(2,536)
Balance - September 30, 2025	$ 2,917,981	$ 78,815

The County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

The County maintains a Group Annuity Contract to reimburse TCDRS eligible employees for amounts paid for health insurance benefits. The plan is a single-employer defined benefit plan. The Group Annuity Contract became effective on October 1, 1990. The plan provides $ 295 per month until age 65 and then $ 200 per month towards the cost of health insurance premiums. A separate, audited GAAP-basis post-employment benefit plan report is not available for this plan.

Funding Policy - The contribution requirements of the County are adopted by Commissioner's Court and may be amended at any time. For the year ended September 30, 2025, the County contributed $ 2,318,809 to the Group Annuity Contract which includes net investment earnings, respectively.

NOTE 13 - SELF INSURANCE

Health Insurance

The County implemented a limited self-insured health care benefit and life AD&D coverage plan that became effective August 1, 1989. The plan was established to provide for the payment or reimbursement of all or a portion of eligible medical, dental and prescription drug expenses incurred by eligible participants and eligible dependents of such participants. The County is the named fiduciary and plan administrator and has the authority to control and manage the operation and administration of the plan. The County has the authority to amend the plan, to determine its policies, to appoint and remove plan supervisors and exercise general administrative authority over them.

The County, under the direction of the plan supervisor, Third Party Administrators, shall evaluate the cost of the plan and determine the amount to be contributed to the plan. The current contribution to the plan by the County was $ 1,000 per eligible employee per month for the period October 1, 2024 through September 30, 2025. The contributions, or interfund premiums paid into the Self Insurance Health Fund (Internal Service Fund) are available to pay claims and administrative costs of the plan with a portion of the premiums set aside as reserves for anticipated claims. The total contribution to the plan for the fiscal year ended September 30, 2025 was $ 24,847,245. The plan provides limited medical care benefits to the eligible participants up to $ 1,000,000 lifetime maximum benefit. The plan has in place an excess loss insurance policy through SA Benefit Services LLC, which covers claims in excess of $ 250,000 per participant in any calendar year, with a maximum aggregate benefit of $ 1,000,000 per coverage period. Estimated claims payable at September 30, 2025 was $ 2,663,598.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2025 and 2024.

	2025	2024
Claims payable - October 1,	$ 2,992,776	$ 2,559,741
Incurred claims	28,942,162	25,680,590
Payment of claims	(28,877,909)	(25,247,555)
Claims payable - September 30,	$ 3,057,029	$ 2,992,776

The following is a reconciliation of claims payable at September 30, 2025 and 2024.

	2025	2024
Claims payable:		
Actual	$ 393,431	$ 558,665
Estimated	2,663,598	2,434,111
Total claims payable	$ 3,057,029	$ 2,992,776

NOTE 13 - SELF INSURANCE - Continued

Insurance Reserve

Brazoria County established a self-insurance reserve within the General Fund in 1979. This reserve was established to provide coverage for general liability and automobile risks including settlements, claims and costs in defense of torts, civil rights, contractual suits, environmental protection and defense of County employees not covered by or in excess of commercial insurance limits. In the fiscal year ended September 30, 1989, the Commissioners Court transferred the balance of $ 311,658 into a self-insurance internal service fund. This was done to facilitate control where all costs and claims can be charged to the fund from which the related liability arose. The repayment of these claims and expenses is reported as expenditures/expenses in the respective funds. The self-insurance fund reports the receipt of the interfund repayment as operating revenue with all legal costs and claims reported as an operating expense. Estimated claims payable at September 30, 2025 was $ 400,000.

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County maintains commercial coverage for these risks and self-insures amounts in excess of insurance coverage. There have been no significant changes in insurance coverage and settlements (related to self-insurance). For the years ended September 30, 2025, claims and settlements in excess of insurance coverage amounted to $ 399,416.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2025 and 2024 for both actual and estimated liabilities:

	2025	2024
Claims payable - October 1,	$ 400,000	$ 453,765
Incurred claims	399,416	302,158
Payment of claims	(392,485)	(355,923)
Claims payable - September 30,	$ 406,931	$ 400,000

The following is a reconciliation of claims payable at September 30, 2025 and 2024.

	2025	2024
Claims payable:		
Actual	$ 6,931	$ -
Estimated	400,000	400,000
Total claims payable	$ 406,931	$ 400,000

These estimated claims are considered current liabilities based on the fact that no clear estimate is available to determine the timing of settlements in the future.

NOTE 13 - SELF INSURANCE - Continued

Health Clinic

Brazoria County established a Wellness Clinic on October 3, 2012, in an effort to reduce health insurance costs. Participation is voluntary if you are enrolled in the County's medical plan either as an employee, their dependent or retiree. The clinic offers a range of health and wellness services such as primary health care, health screenings, laboratory services, preventative care support, health education and more. Services are free to all County health insurance plan members. The County is contracting with a third party to manage the clinic.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2025 and 2024 for actual liabilities:

	2025	2024
Claims payable - October 1,	$ 1,906	$ 251
Incurred claims	934,920	872,549
Payment of claims	(783,533)	(870,894)
Claims payable - September 30,	$ 153,293	$ 1,906

	2025	2024
Claims payable:		
Actual	$ 153,293	$ 1,906
Total claims payable	$ 153,293	$ 1,906

NOTE 14 - CONTINGENCIES

The County is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. In August 2025, a material settlement was reached regarding a breach of contract claim. *Pulice Construction, Inc. v. Brazoria County, Texas and Brazoria County Toll Road Authority*, originally filed in 2024. Under the terms of the court-approved settlement agreement, the Brazoria County Toll Road Authority agreed to a total payment of $ 2,334,042 to resolve all outstanding claims. This amount was paid during the year ended September 30, 2025 and was recognized as an infrastructure capital asset due to the settlement's direct relation to the construction of the Brazoria County Expressway. The County has recorded a contingent estimated liability of $ 400,000 in the Self Insurance Liability Fund (Internal Service Fund) as of September 30, 2025 to account for any unexpected outcomes related to these civil lawsuit claims.

NOTE 15 - GRANTS, ENTITLEMENTS AND SHARED REVENUES

During the year ended September 30, 2025, the County applied for and received federal and state grants related to various activities. The operations of these grants are reported in the general fund, various special revenue funds, capital projects fund, and the enterprise fund. These grants are reimbursement type grants, therefore, revenues equal expenditures. Grant revenues are classified as intergovernmental revenues. The federal grants are covered by the requirements of the Single Audit Act and the Uniform Guidance. The state grants are covered by the Texas Grant Management Standards.

NOTE 16 - BAIL BOND COLLATERAL

The County holds, as collateral, time deposits and other cash equivalents and real property pledged toward bail bonds. The County does not have access to the assets unless the bond is violated; therefore, these assets are not reported in the financial statements of the County as of September 30, 2025. As of September 30, 2025, bail bonds outstanding totaled $ 91,017,892 and collateral pledged against these bonds amounted to $ 6,154,898.

NOTE 17 - PEARLAND-MANVEL LANDFILL

The Pearland-Manvel Landfill site is a five-acre tract deeded from Brazoria County to the City of Pearland for use as a landfill during the 1950's and 60's. Upon completion of its use as a landfill the tract reverted to Brazoria County pursuant to the original instrument of conveyance. In the mid 1980's the Texas Department of Health reviewed the site, which was also the subject of some litigation because of the presence of some radioactive materials. These materials apparently were placed on the property by third parties illegally. No action was taken at that time against Brazoria County. In 2001, the then Texas Natural Resources Conservation Commission reopened its review of the site and mandated further investigation and remediation if appropriate. Brazoria County and the City of Pearland agreed to split evenly the costs of such investigation and remediation because of the fact that both entities at one time had dominion over the property. A phase one study has been presented to the Texas Commission on Environmental Quality (TCEQ). The scope of work in compliance with the findings of the phase one study has also been submitted to the Commission. They responded with another comment letter on November 17, 2004 to which the County responded with a letter to the Commission dated December 30, 2004, agreeing to the installation of a fourth additional groundwater monitoring well. The County's legal and technical representatives met with the Commission on April 20, 2005 and agreed to relocate the three wells. Another comment letter dated October 11, 2005 was received from the Commission after that meeting, and the County's environmental consultants responded by letter on December 14, 2005 and proceeded to install the new monitoring wells in December 2005. Additional sampling was conducted in March 2006, and the new wells were found to not have contamination above applicable TCEQ standards. Results of the latest sampling were reported to TCEQ on October 31, 2006, but no response has been received. At this time the County proposes to leave all existing solid waste and radioactive material deposited at the landfill (as opposed to excavating and removing the same) coupled with a restriction of access and prohibition against future residential use of the site. Periodic future testing and financial assurance may also be necessary. Since the TCEQ has not yet responded to the last submission by the County, the County is not in a position to determine the extent of remediation activities that will ultimately be required in connection with the Landfill. Environmental consultants have been paid $ 276,736 for their work to date. Half of that expense has been shared by the City of Pearland. The consultant estimates that the costs for additional work suggested by the Commission would total an additional $ 27,338.

Further, Brazoria County has retained outside assistance in the environmental legal aspects of this matter. To date the County has spent $ 51,632 in such legal expenses. An additional $ 10,326 has been authorized for further legal services. At September 30, 2025, the County has recorded an accrued liability in the amount of $ 62,664, which includes its portion of estimated costs as well as $ 25,000 for estimated ongoing costs of monitoring.

NOTE 18 - TAX ABATEMENTS

The County enters into property tax abatement agreements with taxpayers under the State Property Tax Abatement Act, Tax Code Chapter 312. Under the act, the County may enter into a local agreement with a taxpayer that exempts all or part of the increase in the value of the real property and/or tangible personal property from taxation for a period not to exceed 10 years. Tax abatements are an economic development tool available to the County to attract new industries and to engage in the retention and development of existing businesses through property tax exemptions or reductions.

For the year ended September 30, 2025, the County abated property taxes totaling $ 35,676,162 under this program, including the following tax abatement agreements that exceed 10 percent of the total amount abated:

- A 100 percent property tax abatement to an integrated manufacturing complex to engineer, procure and construct a chemical manufacturing facility. The property taxes abated in the current fiscal year amounted to $ 3,999,585. This abatement agreement is set to expire on December 31, 2024.
- A 100 percent property tax abatement for the construction of a natural gas liquefaction and liquefied natural gas export facility and pre-treatment facilities. The property taxes abated in the current fiscal year amounted to $ 6,192,814. This abatement agreement is set to expire on December 31, 2024.
- A 100 percent property tax abatement for the construction of a natural gas liquefaction and liquefied natural gas export facility and pre-treatment facilities. The property taxes abated in the current fiscal year amounted to $ 6,455,088. This abatement agreement is set to expire on December 31, 2025.
- A 100 percent property tax abatement for the construction of a natural gas liquefaction and liquefied natural gas export facility and pre-treatment facilities. The property taxes abated in the current fiscal year amounted to $ 5,605,554. This abatement agreement is set to expire on December 31, 2025.

NOTE 19 - EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through March 12, 2026, the date which the financial statements were available to be issued.

On January 27, 2026, The County approved to ratify the defeasance of the Unlimited Tax Refunding Bonds, Series 2016, the Unlimited Tax Refunding Bonds, Series 2018, and the Certificates of Obligation, Series 2018. The County paid a total of $ 8,474,700 to fully extinguish the outstanding principal balances of each of the listed series. This early redemption will result in a decrease in the County’s governmental activities general long-term debt by $ 8,285,000 over the remaining life of the bonds. This transaction had no effect on the financial position or results of operations for the year ended September 30, 2025.


STATE OF TEXAS
COUNTY OF BRAZORIA

REQUIRED SUPPLEMENTARY INFORMATION

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - General Fund and Road & Bridge Fund
For the Year Ended September 30, 2025

	General Fund			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Property taxes	$ 119,235,798	$ 115,737,564	$ 112,738,822	$ (2,998,742)
Sales taxes	43,400,000	43,400,000	44,183,337	783,337
Intergovernmental	1,129,001	1,129,001	1,429,300	300,299
Charges for services	8,640,771	8,640,771	9,048,470	407,699
Licenses and permits	1,431,000	1,691,000	1,816,934	125,934
Fines and forfeitures	2,244,500	2,694,500	2,722,313	27,813
Special assessments	-	-	-	-
Investment income	3,877,786	6,138,751	5,356,989	(781,762)
Miscellaneous	2,424,471	3,641,352	4,040,599	399,247
Total revenues	182,383,326	183,072,939	181,336,764	(1,736,175)
Expenditures:				
Current:				
General administration	16,593,545	16,214,934	14,668,775	1,546,159
Judicial and legal	31,739,921	33,843,755	33,184,889	658,866
Financial administration	22,683,533	21,719,547	19,868,289	1,851,258
Elections	1,299,913	1,300,421	1,046,410	254,011
Public facilities	8,491,223	8,257,041	7,724,343	532,698
Public safety	35,461,258	36,330,915	35,156,281	1,174,634
Corrections	35,643,798	36,742,061	34,101,949	2,640,112
Public transportation	-	-	-	-
Health and welfare	5,555,057	5,491,950	4,648,325	843,625
Public assistance	370,800	370,800	370,800	-
Culture and recreation	15,082,504	15,292,988	14,895,787	397,201
Conservation	583,475	588,559	574,895	13,664
Environmental protection	339,399	342,472	324,792	17,680
Capital outlay	4,775,039	11,902,927	8,819,746	3,083,181
Debt Service:				
Principal	275,000	1,359,000	2,175,044	(816,044)
Interest and fiscal charges	15,000	1,091,000	129,417	961,583
Total expenditures	178,909,465	190,848,370	177,689,742	13,158,628
Excess (deficiency) of revenues over expenditures	3,473,861	(7,775,431)	3,647,022	11,422,453
Other Financing Sources (Uses):				
Proceeds from sale of capital assets	19,000	19,000	90,029	71,029
Issuance of subscription based IT arrangements	-	5,126,000	4,820,479	(305,521)
Transfers in	-	-	1,531,227	1,531,227
Transfers out	(3,556,000)	(3,556,000)	(15,278,720)	(11,722,720)
Total other financing sources (uses)	(3,537,000)	1,589,000	(8,836,985)	(10,425,985)
Net change in fund balance	(63.139)	(6,186,431)	(5,189,963)	996,468
Fund balance - beginning	57,807,460	57,807,460	57,807,460	-
Fund balance - ending	$ 57,744,321	$ 51,621,029	$ 52,617,497	$ 996,468

Road & Bridge Fund			
Budgeted Amounts		Actual	Variance With Final Budget Positive
Original	Final	Amounts	(Negative)
$ 39,939,463	$ 39,939,463	$ 38,891,721	$ (1,047,742)
-	-	-	-
80,000	80,000	83,903	3,903
-	-	132,206	132,206
810,000	810,000	982,405	172,405
-	-	-	-
18,000	18,000	97,164	79,164
1,000,000	1,000,000	1,756,082	756,082
3,300,000	22,856,147	24,186,242	1,330,095
45,147,463	64,703,610	66,129,723	1,426,113
-	-	-	-
-	-	-	-
-	-	15,306	(15,306)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
27,192,560	28,047,652	24,658,929	3,388,723
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
20,069,733	41,033,699	32,702,298	8,331,401
-	-	-	-
-	-	-	-
47,262,293	69,081,351	57,376,533	11,704,818
(2,114,830)	(4,377,741)	8,753,190	13,130,931
-	-	228,992	228,992
-	-	-	-
-	-	-	-
(2,300,000)	(2,300,000)	(1,109,587)	1,190,413
(2,300,000)	(2,300,000)	(880,595)	1,419,405
(4,414,830)	(6,677,741)	7,872,595	14,550,336
28,867,934	28,867,934	28,867,934	-
$ 24,453,104	$ 22,190,193	$ 36,740,529	$ 14,550,336

BRAZORIA COUNTY, TEXAS

Texas County and District Retirement System
Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios
With a Measurement Date of December 31,

	2024	2023	2022	2021
Total Pension Liability:				
Service cost	$ 13,965,219	$ 12,993,694	$ 12,892,818	$ 12,723,907
Interest on the Total Pension Liability	41,647,841	39,571,831	37,108,998	35,274,107
Effect of plan changes	-	-	8,008,432	-
Effect of assumption changes or inputs	-	-	-	(379,943)
Effect of economic/demographic (gains) or losses	1,278,687	819,887	(582,362)	(807,363)
Benefit payments/refunds of contributions	(23,372,615)	(26,721,352)	(23,582,255)	(22,117,194)
Net Change in Total Pension Liability	29,519,132	26,664,060	33,845,631	24,693,514
Total Pension Liability - Beginning	547,468,387	520,804,327	486,958,696	462,265,182
Total Pension Liability - Ending (a)	$ 576,987,519	$ 547,468,387	$ 520,804,327	$ 486,958,696
Fiduciary Net Position:				
Employer contributions	$ 13,973,385	$ 12,722,834	$ 12,116,236	$ 11,383,083
Member contributions	7,371,040	6,798,463	6,519,112	6,333,991
Investment Income net of investment expenses	53,481,430	52,773,282	(29,837,156)	93,395,548
Benefit payments/refunds of contributions	(27,372,615)	(26,721,352)	(23,582,255)	(22,117,194)
Administrative expense	(311,874)	(274,617)	(281,783)	(279,249)
Other	(141,941)	(220,381)	(253,528)	(109,999)
Net Change in Fiduciary Net Position	46,999,425	45,078,229	(35,319,374)	88,606,180
Fiduciary Net Position - Beginning	525,920,024	480,841,795	516,161,169	427,554,989
Fiduciary Net Position - Ending (b)	$ 572,919,449	$ 525,920,024	$ 480,841,795	$ 516,161,169
Net Pension Liability/(Asset) (a-b)	$ 4,068,070	$ 21,548,363	$ 39,962,532	$ (29,202,473)
Fiduciary Net Position as a Percentage of Total Pension Liability	99.29%	96.06%	92.33%	106.00%
Pensionable Covered Payroll	$ 105,300,571	$ 97,120,906	$ 93,130,175	$ 90,485,586
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	3.86%	22.19%	42.91%	(32.27%)

2020	2019	2018	2017	2016	2015
$ 11,097,053	$ 11,164,283	$ 11,323,351	$ 10,945,405	$ 11,011,415	$ 9,208,083
33,357,651	33,744,635	31,852,740	30,047,206	27,865,882	25,022,175
-	(30,691,103)	-	-	-	19,339,348
26,590,351	-	-	(812,594)	-	3,462,644
333,223	103,129	(1,711,977)	(1,573,507)	(1,563,930)	3,078,052
(19,301,986)	(18,770,952)	(17,157,111)	(16,248,409)	(15,624,381)	(13,826,449)
52,076,292	(4,450,008)	24,307,003	22,358,101	21,688,986	46,283,853
410,188,890	414,638,898	390,331,895	367,973,794	346,284,808	300,000,955
$ 462,265,182	$ 410,188,890	$ 414,638,898	$ 390,331,895	$ 367,973,794	$ 346,284,808
$ 11,071,028	$ 10,420,111	$ 16,408,474	$ 9,453,766	$ 8,732,404	$ 8,780,780
6,160,355	5,798,161	5,534,278	5,473,648	5,035,162	4,989,108
40,257,173	55,382,425	(6,258,255)	43,334,581	20,589,644	(964,311)
(19,301,986)	(18,770,952)	(17,157,111)	(16,248,409)	(15,624,381)	(13,826,449)
(312,849)	(296,987)	(270,864)	(225,310)	(223,860)	(200,829)
(46,086)	(35,051)	176,883	(20,886)	334,355	(361,456)
37,827,635	52,497,707	(1,566,595)	41,767,390	18,843,324	(1,583,157)
389,727,354	337,229,647	338,796,242	297,028,852	278,185,528	279,768,685
$ 427,554,989	$ 389,727,354	$ 337,229,647	$ 338,796,242	$ 297,028,852	$ 278,185,528
$ 34,710,193	$ 20,461,536	$ 77,409,251	$ 51,535,653	$ 70,944,942	$ 68,099,280
92.49%	95.01%	81.33%`	86.80%	80.72%	80.33%
$ 88,005,065	$ 82,830,877	$ 79,061,121	$ 78,194,973	$ 71,930,888	$ 71,272,649
39.44%	24.70%	97.91%	65.91%	98.63%	95.55%

BRAZORIA COUNTY, TEXAS Exhibit 12

Texas County and District Retirement System
Schedule of Employer Contributions
For the Ten Years Ended September 30,

	Actuarially Determined Contribution[1]	Actual Employer Contribution[1]	Contribution Deficiency (Excess)	Pensionable Covered Payroll[2]	Actual Contribution as a % of Covered Payroll
2016	$ 8,649,954	$ 8,649,954	$ -	$ 70,970,186	12.2%
2017	9,288,895	9,288,895	-	76,748,647	12.1%
2018	7,203,665	10,386,729	(3,183,064)	78,676,652	13.2%
2019	9,924,668	13,560,012	(3,635,344)	81,255,604	16.7%
2020	10,612,248	10,827,082	(214,834)	87,133,831	12.4%
2021	11,117,217	11,764,941	(647,724)	93,520,990	12.6%
2022	11,742,942	11,904,140	(161,198)	92,200,326	12.9%
2023	12,539,233	12,539,233	-	95,871,435	13.1%
2024	13,698,049	13,698,049	-	103,525,318	13.2%
2025	14,191,474	14,494,094	(302,620)	109,224,511	13.3%

(1) TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.
(2) Payroll is calculated based on contributions as reported to TCDRS.


STATE OF TEXAS
COUNTY OF BRAZORIA

BRAZORIA COUNTY, TEXAS

Schedule of Changes in Net OPEB Liability and Related Ratios
For the Last Ten Years Ended September 30,

	2025	2024	2023	2022
Total OPEB Liability:				
Service cost	$ 2,980,806	$ 2,893,986	$ 2,835,005	$ 3,320,781
Interest	3,352,125	3,472,930	3,138,599	2,687,428
Differences between expected and actual experience	-	3,331,049	-	1,222,396
Change in assumptions	(2,816,852)	3,162,117	(496,910)	(6,786,499)
Benefit payments	(2,375,844)	(2,771,307)	(2,882,895)	(2,190,450)
Net Change in Total OPEB Liability	1,140,235	10,088,775	2,593,799	(1,746,344)
Total OPEB Liability - Beginning	78,210,099	68,121,324	65,527,525	67,273,869
Total OPEB Liability - Ending (a)	$ 79,350,334	$ 78,210,099	$ 68,121,324	$ 65,527,525
Plan Fiduciary Net Position:				
Contributions - employer	$ 2,372,103	$ 2,095,282	$ 1,253,484	$ 1,308,228
Contributions - other	-	-	-	-
Net investment income	440,409	415,462	404,658	398,021
Benefit payments	(1,900,000)	(1,325,000)	(1,500,000)	(1,350,000)
Administrative expense	(173,349)	(61,071)	(106,775)	(103,903)
Net change in plan fiduciary net position	739,163	1,124,673	51,367	252,346
Plan fiduciary net position - Beginning	14,560,671	13,435,998	13,384,631	13,132,285
Plan fiduciary net position - Ending (b)	$ 15,299,834	$ 14,560,671	$ 13,435,998	$ 13,384,631
Net OPEB Liability - Ending	$ 64,050,500	$ 63,649,428	$ 54,685,326	$ 52,142,894
Plan Fiduciary Net Position as a Percentage of the total OPEB liability	19.28%	18.62%	19.72%	20.43%
Covered Payroll	$ 98,847,288	$ 81,056,859	$ 78,695,980	$ 76,403,864
Net OPEB Liability as a Percentage of Covered Payroll	64.80%	78.52%	69.49%	68.25%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

2021	2020	2019	2018
$ 2,904,937	$ 2,409,062	$ 2,433,929	$ 2,243,731
2,626,879	2,440,950	2,128,514	1,691,370
-	5,177,729	-	646,233
(3,707,753)	6,978,060	282,924	2,441,296
(1,547,309)	(1,915,754)	(1,886,180)	(3,558,010)
276,754	15,090,047	2,959,187	3,464,620
66,997,115	51,907,068	48,947,881	45,483,261
$ 67,273,869	$ 66,997,115	$51,907,068	$ 48,947,881
$ 1,231,087	$ 1,185,356	$ 1,104,232	$ 1,089,738
-	-	-	2,468,272
385,728	377,010	369,052	455,269
(1,200,000)	(900,000)	(1,150,000)	(3,558,010)
(101,835)	(99,835)	(92,323)	(306,228)
314,980	562,531	230,961	149,041
12,817,305	12,254,774	12,023,813	11,874,772
$ 13,132,285	$ 12,817,305	$ 12,254,774	$ 12,023,813
$ 54,141,584	$ 54,179,810	$ 39,652,294	$ 36,924,068
19.52%	19.13%	23.61%	24.56%
$ 78,432,358	$ 76,873,613	$ 72,171,999	$ 71,222,305
69.03%	70.48%	54.94%	51.84%

BRAZORIA COUNTY, TEXAS

Schedule of County Contributions
For the Last Ten Years Ended September 30,

	2025	2024	2023	2022
Actuarially determined contribution	$ 7,375,621	$ 7,189,928	$ 6,564,396	$ 6,309,862
Contributions in relation to the actuarially determined contribution	4,747,947	4,866,588	4,136,379	3,498,678
Contribution deficiency (excess)	$ 2,627,674	$ 2,323,340	$ 2,428,017	$ 2,811,184
Covered payroll	$ 98,847,288	$ 81,056,859	$ 78,695,980	$ 76,403,864
Contributions as a percentage of covered payroll	4.80%	6.00%	5.26%	4.58%

Notes to Schedule of Contributions

Valuation date:

Notes	Actuarially determined contribution rates are calculated as of October 1, 2023

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Payroll, Closed
Asset valuation method	Fair value
Inflation	2.50%, per annum
Healthcare cost trends rates	Trend rate of 6.21%
Salary increases	3.00% per annum
Investment rate of return	4.50% per annum
Mortality	Non-Annuitants: Sex distinct PUB 2010 general employee headcount weighted mortality table with mortality improvement scale MP-2021. Annuitants: Sex distinct PUB-2010 retiree headcount weighted mortality table with mortality improvement scale MP-2021.

Other Information:

Notes:	There were no benefit changes during the year.

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

2021	2020	2019	2018
$ 5,259,359	$ 4,988,209	$ 4,619,773	$ 3,250,211
2,778,396	3,101,110	2,990,412	3,558,010
$ 2,480,963	$ 1,887,099	$ 1,629,361	$ (307,799)
$ 78,432,358	$ 76,873,613	$ 72,171,999	$ 71,222,305
3.54%	4.03%	4.14%	5.00%

BRAZORIA COUNTY, TEXAS
Notes to the Required Supplementary Information
For The Year Ended September 30, 2025

NOTE 1 - BUDGETARY INFORMATION

The budget law of the State of Texas provides that amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in the funds, plus the anticipated revenues for the current year as estimated by the County Auditor. The fund budgets are prepared on a basis of accounting that is used for reporting in accordance with generally accepted accounting principles. The major funds, General Fund and Road & Bridge Fund, budget and actual comparisons are presented as Required Supplementary Information at the fund level.

Although the level of budgetary control is total revenues plus available fund balance, the County adopts its budget at a line-item level for managerial control purposes. Line item level is defined for revenue purposes as the type of revenue to be derived and for expenditures purposes by department and type of expenditures (salaries and wages and employee benefits; operating expenditures; and capital outlay). Budget amendments to transfer budgeted amounts from one line item to another may be made at the discretion of the Commissioners Court.

NOTE 2 - SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS

Valuation Date	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	12.9 years (based on contribution rate calculated in 12/31/2024 valuation)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

NOTE 2 - SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS - Continued

Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumption were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality, and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: Employer contributions reflect that a 30% CPI COLA was adopted. 2017: Employer contributions reflect that a 30% CPI COLA was adopted. Also, new Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that a 30% CPI COLA was adopted. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule. 2022: No changes in plan provisions were reflected in the Schedule. 2023: Employer contributions reflect that a 30% CPI COLA was adopted. 2024: No changes in plan provisions were reflected in the Schedule.

* Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to the Schedule.


STATE OF TEXAS
COUNTY OF BRAZORIA

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES


STATE OF TEXAS
COUNTY OF BRAZORIA

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

HHS Women, Infants & Children Programs Fund - 30100 - This fund accounts for grant proceeds awarded from the United States Department of Health and Human Services (HHS) through the Texas Department of State Health Services to provide supplemental food vouchers, nutrition education and immunizations. These benefits supplement good health care at no cost to low income pregnant and postpartum women, infants, and children identified at nutritional risk. This fund also accounts for supplemental funding for training and salaries of peer counselors who assist pregnant and breastfeeding, services of a registered dietitian, lactation supplies, and obesity prevention education.

HHS Cities Readiness Initiative Fund - 30502 - This fund accounts for grant proceeds awarded from Texas Health and Human Services Commission to aid cities in increasing their capacity to deliver medicines and medical supplies during a large-scale public health emergency such as a bioterrorism attack or a nuclear accident. The initiative focuses on the ability to distribute medicine to a population in a very short time.

HHS-RLSS Local Public Health Services Fund - 30600 - This fund accounts for grant proceeds awarded from Texas Health and Human Services Commission to provide outreach, education, and testing & tracking sexually transmitted diseases/tuberculosis (STD/TB).

HHS-PHEP Hazards (Bioterrorism Grant) Fund - 30705 - This fund accounts for grant proceeds awarded from Texas Health and Human Services Commission that allows Brazoria County to assist the Office of Public Health in the implementation of activities associated with the FY 04 Centers for Disease Control (CDC) and Prevention Public Health Preparedness and Response for Bioterrorism Cooperative Agreement. This project upgrades state and local public health jurisdictions' preparedness for a response to bioterrorism, other outbreaks of infectious disease, and other public health threats and emergencies.

COVID-19 Health Grant Fund - 30709 - Pursuant to the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (P.L. 116-123) (Coronavirus Supplemental), this fund accounts for funding appropriated to the Center for Disease Control (CDC), Cooperative Agreement for Emergency Response CDC-RFA-TP18-1802, passed through the Department of State Health Services (DSHS) to provide resources to prevent, prepare for, and respond to COVID-19.

HHS-Infectious Disease Control Unit Fund - 30710 - This fund accounts for grant proceeds awarded from Texas Health and Human Services Commission to provide funding to conduct surveillance for all foodborne and waterborne illnesses as required in Texas Administrative Code RULE 97.3. The grant provides the funding to conduct telephone interviews of patients with foodborne and waterborne illnesses who are determined by the Emerging and Acute Infectious Disease Branch (EAID) of the DSHS to be part of a cluster or outbreak to ascertain possible risk factors. Surveillance and epidemiological activities may occur during other major outbreaks and/or disasters. This fund also accounts for grant proceeds awarded from the United State Department of Health and Human Services (HHS) Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) to protect the public health and safety of the American people by enhancing the capacity of public health agencies to effectively detect, respond, prevent and control known and emerging (or re-emerging) infectious diseases. This fund also accounts for grant proceeds awarded from the United States Department of Health and Human Services (HHS) Immunization Cooperative Agreements to assist states and communities in establishing and maintaining preventive health service programs to immunize individuals against vaccine-preventable diseases.

Special Revenue Funds - Continued

PHIG-Public Health Infrastructure Fund - 30713 - This fund accounts for grant proceeds awarded from the Center for Disease Control (CDC) to perform required activities intended to meet critical infrastructure needs and make possible strategic investments that will have lasting effects on public health agencies.

HHS-CPS Title IV-E Foster Care Maintenance Fund - 30800 - This fund accounts for grant proceeds awarded through the Texas Department of Family and Protective Services for federal Child Protective Services.

HHS-CPS Title IV-E Legal Services Fund - 30850 - This fund accounts for grant proceeds awarded through the Texas Department of Family and Protective Services for administration and training for services rendered to foster care children under provisions of Title IV-E of the Social Security Act and is also authorized by Chapter 40 of the health care code.

DHS Buffer Zone Protection Fund - 31300 - This fund accounts for grant proceeds awarded through the United States Department of Homeland Security (DHS) to provide funding for the planning, equipment and management of protective actions, with the objective of protecting, securing and reducing the vulnerabilities of identified critical infrastructure and key resource sites.

DHS Homeland Security-UASI Funds - 31500-31501 - This fund accounts for grant proceeds awarded through the United States Department of Homeland Security (DHS) for law enforcement and the office of emergency management to purchase equipment and other activities involving preparedness planning, training, and exercises to prevent terrorist attacks, reduce vulnerability to terrorism and minimize the damage from potential attacks and natural disaster. HGAC controls the allocation of these funds.

DHS Dispatch Console Upgrade Fund - 31505 - This fund accounts for the grant proceeds awarded through the United States Department of Homeland Security, Federal Emergency Management Agency Homeland Security Grant Program (HSGP) pass through the Texas Office of the Governor - Homeland Security Grants Division. The program's purpose is to support state and local efforts to prevent terrorism and other catastrophic events and to prepare the Nation for the threats and hazards that pose the greatest risk to the security of the United States. The HSGP provides funding to implement investments that build, sustain, and deliver the 31 core capabilities essential to achieving the National Preparedness Goal (the Goal) of a secure and resilient Nation. The building, sustainment, and delivery of these core capabilities are not exclusive to any single level of government, organization, or community, but rather, require the combined effort of the whole community.

DHS-BC Mobile Command Trailer Fund - 31506 - This fund accounts for grant proceeds awarded from the Texas Office of the Governor Homeland Security Grant Program (HSGP). The HSGP's purpose is to support state and local efforts in preventing terrorism and other catastrophic events and to prepare the Nation for the threats and hazards that pose the greatest risk to the security of the United States. The HSGP provides funding to implement investments that build, sustain, and deliver the 31 core capabilities essential to achieving the National Preparedness Goal (the Goal) of a secure and resilient Nation. The building, sustainment, and delivery of these core capabilities are not exclusive to any single level of government, organization, or community, but rather, require the combined effort of the whole community.

DHS-BC Mobile Command Vehicle Fund - 31508 - DHS-BC Mobile Command Vehicle Fund 31508 (formerly 31507): This fund accounts for grant proceeds awarded from the United States Department of Homeland Security (DHS) for law enforcement through the Texas Office of the Governor office to support state and local efforts to prevent terrorism and other catastrophic events and to prepare the Nation for the threats and hazards that pose the greatest risk to the security of the United States.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

DHS-Breach Attack Simulation Fund - 31550 - This fund accounts for grant proceeds awarded through the United States Department of Homeland Security, Federal Emergency Management Agency State and Local Cybersecurity Grant Program (SLCPGP). The program's purpose is to assist state, local, and territorial governments with managing and reducing systemic cyber risk.

DHS State Homeland Security Program - SHSP Fund - 31600 - This fund accounts for grant proceeds awarded through the United States Department of Homeland Security (DHS) for activities that support terrorism preparedness by building or enhancing capabilities that relate to the prevention of, protection from, mitigation of, response to, and recovery from terrorism, and other hazards. HGAC controls the allocation of these funds.

DHS-Victoria OPSG Fund - 31611 - This fund accounts for grant proceeds awarded from the United States Department of Homeland Security under Operation Stonegarden (OPSG) to support enhanced cooperation and coordination among Customs and Border Protection (CBP), United States Border Patrol (USBP), and local, Tribal, territorial, state, and Federal law enforcement agencies. The OPSG Program funds investments in joint efforts to secure the United States' borders along routes of ingress from international borders to include travel corridors in states bordering Mexico and Canada, as well as states and territories with international water borders.

Section 8 Housing Choice Voucher Program Funds - 32022 - 32153 - These funds account for the activities of the Brazoria County Housing Agency (BCHA) established in 2004 and empowered with the responsibility and authority to maintain the Public Housing Program for the County. In 2004, BCHA established the Section 8 Housing program. The BCHA mission is to serve the needs of low-income, very low-income and extremely low-income families by increasing the availability of decent, safe and affordable housing in its communities, by ensuring equal opportunity in housing, by promoting self-sufficiency and asset development of families and individuals and by improving community quality of life and economic viability. Through federal funding from the United States Department of Housing and Urban Development (HUD) and landlord participation, BCHA provides low-income families with rental assistance; job training; education opportunities; and support services to obtain housing in a courteous, patient and efficient manner, while promoting self-sufficiency for County growth.

CDBG County (HUD) Funds - 32213-32214 - These funds account for direct grant proceeds awarded for projects conducted throughout the County. The County is the fiscal agent for these projects completed for municipalities and other non-profit organizations.

HUD Texas CDBG Funds - 32600-32620 - This fund accounts for grant proceeds from Texas General Land Office for non-housing hurricane recovery activities funded by the United States Department of Housing and Urban Development (HUD).

USDOJ-Crime Victim Assistance VOCA Fund - 33200 - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division, Victims of Crime Act (VOCA) to provide legal assistance to victims of crime.

USDOJ-CSCD VSP Fund - 33251 - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division, Victims of Crime Act (VOCA) to provide direct services to crime victims.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

S.T.E.P. Drug Court Program Fund - 33300 - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division to create a Drug Treatment Court. Additionally, convicted defendants pay court costs as additional revenue for the program pursuant to Article 102.0178 of the Texas Code of Criminal Procedures. Drug courts identify non-violent drug offenders and place them in an intensive program of judicially supervised substance abuse treatment, case management and drug testing designed to break the cycle of substance abuse and crime.

OOG Mental Health Court Fund - 33301 - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division to create a Mental Health Court. This program addresses issues associated with mental health, co-occurring substance use disorders, trauma, and provides access to mental health treatment and community resources to reduce participants' connection with the criminal legal system.

OOG-Body Worn Cameras Fund - 33303 - This fund accounts for the grant proceeds awarded through the Texas Office of the Governor Criminal Justice Division. Funds are used for the purchase of body cameras and digital storage systems to serve as a tool in a law enforcement comprehensive problem-solving approach to enhance officer interactions with the public, build community trust, and gather important evidence for use in the prosecution of crimes.

Recovery DWI Court Program Fund - 33310 - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division to create a DWI Court. Additionally, convicted defendants pay court costs as additional revenue for the program pursuant to Article 102.0178 of the Texas Code of Criminal Procedures. The DWI courts' commitment includes changing the DWI offenders' behavior through intensive supervision and treatment. The Court's goal is to promote more responsible and productive members of the community.

Veterans Court Program Fund - 33320 - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division to create a Veterans Court Program. The program assists veterans with felony and misdemeanor offenses through the cooperative use of support, treatment and accountability in an effort to reduce recidivism, and to promote a productive lifestyle that leaves no veteran behind.

USDOJ Domestic Violence Court Fund - 33330 - This fund accounts for grant proceeds awarded through the United States Department of Justice, Office on Violence Against Women, passed through the Texas Office of the Governor Criminal Justice Division. The programs promote a coordinated, multi-disciplinary approach to improve the justice system's response to violent crimes against women, including domestic violence, commercial sex trafficking, sexual assault, dating violence, and stalking.

OJP Edward Byrne Memorial JAG Grant Fund - 33415 - This fund accounts for grant proceeds awarded from the United States Department of Justice (DOJ), Office of Justice Program (OJP) to support law enforcement.

USDOJ DEA Narcotics OT Expense Fund - 33500 - This fund accounts for grant proceeds awarded with an agreement between Brazoria County, United States Department of Justice (DOJ) and United States Drug Enforcement Agency (DEA) to provide funding for payment of overtime costs for law enforcement officers assigned to specified narcotics investigations.

Auto Theft Task Force Fund - 33517 - This fund accounts for grant proceeds awarded by Motor Vehicle Crime Prevention Authority (MVCPA) of the State of Texas and passed through Galveston County to fund the Gulf Coast Auto Crimes Task Force involving multiple law enforcement agencies.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

Texas Anti-Gang Program Fund - 33518 - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division and passed through Harris County to fund the Texas Anti-Gang Task Force.

USDOJ State Criminal Alien Assistance Fund - 33900 - This fund accounts for grant proceeds awarded through the Bureau of Justice Assistance (BJA), Office of Justice Programs (OJP), and the United States Department of Justice (DOJ), to States and localities. The grant provides funding for entities who incurred correctional officer salary costs for incarcerating undocumented criminal aliens with at least one felony or two misdemeanor convictions for violations of State or local law and incarcerated for at least four consecutive days during the reporting period.

TPW FM 2918 Boat Ramp Renovation Fund - 34108 - This fund accounts for grant proceeds awarded through Texas Parks & Wildlife Department. This sub-award is funded through Sport Fish Restoration (Coastal) Grant Program. The scope of this grant includes professional services needed to assess the feasibility of constructing the Brazoria County Boat Ramp Renovation – FM 2918. This includes design, engineering and other pre-construction expenses related to the state/federal environmental and cultural/historical requirements associated with the Brazoria County Boat Ramp Renovation – FM 2918.

FEMA Harvey 2017 Fund - 34615 - This fund accounts for grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits responding to and recovering from the devastating effects of disasters. This grant provides assistance for debris removal, emergency protective measures and the repair, restoration, reconstruction or replacement of public facilities or infrastructure damaged or destroyed as the result of federally declared disaster or emergencies. This grant provides assistance for Hurricane Harvey.

FEMA Hazard Mitigation Grant Program Fund - 34616 - This fund accounts for potential Hazard Mitigation Grant Program (HMGP) grant proceeds awarded through the Federal Emergency Management Agency and administered by the State of Texas through the Texas Division of Emergency Management (TDEM). This grant provides funding to prevent or reduce future losses to lives and property through the identification and funding of cost-effective mitigation measures and minimize the costs of future disaster response and recovery.

FEMA COVID-19 Pandemic Fund - 34623 - This fund accounts for grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits. This grant provides assistance in responding to and recovering from the devastating effects of disasters by providing assistance for emergency protective measures as the result of federally declared disaster or emergencies. These funds are for eligible work including medical care, opening and operating costs responding to COVID-19.

FEMA Winter Storm Fund - 34624 - This fund accounts for grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits. This grant provides assistance in responding to and recovering from the devastating effects of disasters by providing assistance for emergency protective measures as the result of federally declared disaster or emergencies. These funds are for the Texas Winter Storm.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

FEMA Beryl Disaster 2024 Fund - 34626 - This fund accounts for potential grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits. This potential grant provides assistance in responding to and recovering from the devastating effects of disasters by providing assistance as the result of federally declared disaster or emergencies. These funds are for Hurricane Beryl.

FEMA January 2025 Winter Storm Fund - 34627 - This fund accounts for potential grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits. This potential grant provides assistance in responding to and recovering from the devastating effects of disasters by providing assistance as the result of federally declared disaster or emergencies. These funds are for January 2025 Winter Storm.

FCC E-Rate Library Program Fund - 34715 - This fund accounts for proceeds awarded through Universal Service Administrative Company (USAC). Funding is available through contributions from telecommunications carriers, including wireline and wireless companies, and interconnected Voice over Internet Protocol (VoIP) providers, including cable companies that provide voice service, based on assessment of their interstate and international end-user revenues. The program provides 80% reimbursement to schools and local libraries for internet access and telecommunications services and equipment that allows access to these services.

Emergency Connectivity Fund - 34717 - This fund accounts for grant proceeds awarded by the American Rescue Plan Act of 2021 to libraries with support for remote learning including equipment and services for library patrons who lack connected devices and/or broadband access during the pandemic.

TJJD Grant Funds - 35000-35950 - These funds account for various grant proceeds awarded through Texas Juvenile Justice Department (TJJD) to supplement County funds in administering a Juvenile Justice Department and to reimburse the County for approved juvenile residential placement. Additionally, the fund accounts for intergovernmental revenues to fund mandatory Juvenile Justice Alternative Education Programs (JJAEP) as required under Chapter 37 of the Texas Education Code. The County operates under an approved TJJD budget with a fiscal year ended August 31.

NRA Foundation Fund - 36135 - This fund accounts for the acceptance of funds from The NRA Foundation for the Sheriff's Office. The funds will be used to purchase training equipment needed to comply with the recent State mandated active shooter training for law enforcement. This grant requires no match funds by the County.

H-GAC-Tire Collection Grant Fund - 36150 - This fund accounts for proceeds provided in support of the goals and objectives of H-GAC's adopted Regional Sold Waste Management Plan (RSWMP). Funding for this program is provided through a grant from the TCEQ.

Veterans Treatment Court Fund - 36410 - This fund accounts for grant funding from the Texas Veterans Commission to provide specific relief to veterans, surviving spouses, and dependents of veterans who are facing complex legal issues and are unable to afford a private attorney.

GLO CEPRA-SLP Fund - 36602 -This fund accounts for revenue collected from the General Land Office (GLO) for Coastal Erosion Planning & Response Act (CEPRA) Project cooperation Agreement (CPCA) between the GLO and Brazoria County for the Treasure Island MUD Beach Nourishment Regulatory project, designated CEPRA Project No. 1642.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

GLO Follett Island Dune Restoration Project Fund - 36603 - This fund accounts for grant proceeds from Texas General Land Office (GLO) pursuant to Senate Bill 8 of the 87th Texas Legislature, Third Called Session (SB8) which allocated Coronavirus State and Local Fiscal Recovery Funds (SLFRF) received by the State of Texas under the American Rescue Plan. This funding supports their response to and recovery from the COVID-19 public health emergency.

GLO Beach User Fees Fund - 36605 - This fund accounts for revenue collected from Brazoria County beach user fees pursuant to Texas Administrative Code Title 31, Part 1, Chapter 15, Subchapter A, Rule §15.8, Natural Resources and Conservation, General Land Office, Coastal Area Planning Management Of The Beach/Dune System Beach User Fees. This fund also accounts for revenue collected for beach cleaning and maintenance reimbursement pursuant to Texas Administrative Code Title 31, Part 1, Chapter 25, Rule §25.1-§25.8, Natural Resources and Conservation General Land Office, Beach Cleaning and Maintenance Assistance Program.

GLO CMP SJP Fund - 36606 - The fund accounts for grant dollars awarded from the General Land Office, passed through the Texas Coastal Management Program (CMP) for the purpose of improved access and bank stabilization of the waterways in Surfside Jetty County Park.

OAG Victim Coordinator Liaison Fund - 37000 - This fund accounts for intergovernmental grant proceeds awarded from the State of Texas Office of the Attorney General (OAG) to provide victim assistance coordinators or crime victim liaisons to victims of crime.

OAG Texas VINE Contract Fund - 37100 - This fund accounts for grant proceeds awarded from the State of Texas Office of the Attorney General (OAG) - Victim Information & Notification Everyday (VINE) for reimbursement of certain costs incurred in the participation in a statewide crime victim notification service.

HHS Immunization Fund - 37400 - This fund accounts for grant proceeds awarded from the Texas Department of State Health Services for the implementation of an immunization program with emphasis on children two years old or younger. The goal is to prevent, control, and eliminate indigenous vaccine-preventable diseases by providing and administering biologicals, promoting immunizations, and applying epidemiological principles and outbreak control within budgetary constraints.

OAG Opioid Settlement Fund - 37710 - This fund accounts for the allocation from the Opioid Abatement Fund (Texas) Settlement Opioid Council used to remediate the opioid crisis in Texas through prevention and recovery efforts. Commissioners' Court approved the Opioids Settlement and Allocation Resolution on November 23, 2021 with Order No. 7.P.1.

OAG Regional Juvenile Mental Health Services Fund - 37800 - This fund accounts for grant proceeds awarded from the State Criminal Justice Planning Fund (SF-421) through the Criminal Justice Department for the Regional Juvenile Mental Health Services project contracted between the Houston Galveston Area Council (H-GAC) and Brazoria County Juvenile Justice Department.

Emergency Management Fire Code Fund - 38000 - This fund accounts for fees collected for inspection and issuance of fire code permit applications pursuant to Texas Local Government Code § 233.065. Expenditures are restricted to the reasonable cost of inspection personnel, materials and administrative overhead related to code enforcement.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

Economic Development Tax Abatement Fund - 38010 - This fund is used to track tax abatement payments and interest payable to fund the Economic Development in Brazoria County as authorized by Local Government Code, Section 381.004. Annually, for the term of the abatement, each tax abatement project will contribute .000207 of the estimated value of abated improvements after the abatement agreement expires. Each tax abatement project will contribute no more than $25,000 for projects $500 million or less in capital investment and no more than $50,000 for projects greater than $500 million in capital investment nor less than $2,000 annually.

BC Industrial Development Corporation Fund - 38020 - The BCIDC is a nonprofit Corporation established under the Texas Development Corporation Act ("Act") and approved by Commissioners' Court as evidenced by the Resolution adopted on May 8, 2018. It facilitates the issuance of obligations in the form of bonds to finance all or part of the cost of one or more projects as defined by the Act. The bonds issued by the BCIDC do not constitute a debt or a pledge of faith by the BCIDC, but are payable by the user pursuant to terms defined in the loan agreements underlying each issue. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will.

Vital Statistics Fee Fund - 38100 - This fund accounts for an optional $1 fee collected for death and/or birth certificates by Justice of the Peace officers and/or County Clerk pursuant to Texas Local Government Code § 118.015.

Records Management County Clerk Fund - 38110 - This fund accounts for the "Records Management and Preservation" fee collected by the County Clerk pursuant to Texas Local Government Code § 118.011(b)(2) and Section 118.0216 for the records management and preservation services performed after the filing and recording of a document in the records of the office of the clerk. The fee provides funds for specific records preservation and automation projects.

Records Archive County Clerk Fund - 38120 - This fund accounts for the "Records Archive" fee collected by the County Clerk pursuant to Texas Local Government Code § 118.011 (f), Section 118.025 and is restricted for the preservation and restoration services performed by the County Clerk in connection with maintaining a County Clerk's records archive.

Records Management County Clerk Criminal Fund - 38130 - This fund accounts for fees collected by the County Clerk pursuant to Texas Local Government Code § 134.102 (b)(2) and is restricted for records management and preservation. The fee is a $25 court cost added to all convicted Class A or Class B misdemeanor cases effective January 1, 2020.

Civil, Criminal & Probate Records Management Fund - 38200 - This fund accounts for the fee collected by the County and District Clerks pursuant to Texas Code of Criminal Procedure Article 102.005 (f)(2) and Texas Government Code §51.317 (c)(2), respectively. The fee is for the civil, criminal and probate records management and preservation services performed after the filing and recording of a document in the records of the office of the clerk and utilized for specific records preservation and automation projects.

County Graffiti Eradication Fund - 38210 - This fund accounts for the fee collected pursuant to Texas Code of Criminal Procedure Article 102.0171, which allows collection of a graffiti eradication fee on offenses under Section 28.08 Penal Code in District and County courts. The designated revenue is for graffiti eradication in the County.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

County/District Court Technology Fund - 38220 - This fund accounts for the mandate in House Bill 3637 that each county court, statutory county court, or district court in Brazoria County assesses a $4 technology fee on each criminal offense conviction. These funds are restricted to technological enhancements as described by Texas Code of Criminal Procedure Article 102.0169. Commissioners' Court approved this fee on September 8, 2009.

Records Preservation County Clerk Fund - 38230 - This fund accounts for the fee collected by the County Clerk pursuant to Texas Local Government Code 51.708 with a filing fee of $10 in each civil and probate case. Per Texas Local Government Code 118.052 (3) (G), 118.0546 and 118.064, the County Clerk shall collect $5 in each civil and probate case. Expenditures are restricted to digitize and preserve court records from natural disasters. Commissioners' Court approved this fee on September 8, 2009.

County/District Specialty Court Fund - 38240 - This fund accounts for local consolidated fees collected on convictions of class A or B misdemeanors per Texas Local Government Code Sec. 134.102 (b)(8). The Treasurer shall allocate the funds to a specific account or fund. The County receives 16.2602% on the $123.00 court cost for county specialty court.

CCSB41 Consolidated Records Management Fund - 38250 - Per Texas Senate Bill 41 and Local Government Code Section 135.154 (County Records Management and Preservation Account), this County Clerk fund accounts for proceeds allocated under Section 135.101 or 135.102 to the county records management and preservation account maintained in the county treasury. Expenditures are restricted to records management and preservation services, including automation, performed by the court clerk on approval by the commissioners' court of a budget.

CCSB41 Clerk of Court Account Fund - 38251 - Per Texas Senate Bill 41 and Local Government Code Section 135.153, this County Clerk fund accounts for the proceeds allocated under Section 135.101 or 135.102 to the clerk of the court account maintained in the county treasury. Expenditures are restricted to defray costs of services provided by a county clerk.

Child Abuse Prevention Fund - 38300 - This fund accounts for the fee collected from private donations and jurors' reimbursement donations to the County's Children Protective Services child welfare board. Per Texas Code of Criminal Procedure Article 102.0186, a person convicted of an offense under Section 21.02, 21.11, 22.011(a)(2), 22.021(a)(1)(B), 43.25, 43.251, or 43.26 of the Penal Code are required to pay a $100.00 fee. Expenditures are restricted to child abuse prevention programs within the County.

Records Management District Clerk Fund - 38320 - This fund accounts for the "Records Management and Preservation" fee collected by the District Clerk pursuant to Texas Code of Criminal Procedure Article 102.005(f)(2) and Texas Local Government Code § 134.101. These funds are for records management and preservation services performed after the filing and recording of a document in the records of the District Clerk's office including records preservation and automation projects.

Records Archive District Clerk Fund - 38330 - This fund accounts for the "Records Archive" fee collected by the District Clerk pursuant to Texas Government Code § 51.708 for records management and preservation services in the District Clerk's office including records preservation and automation projects.

Records Preservation District Clerk Fund - 38340 - This fund accounts for the $10 fee collected by the District Clerk pursuant to Texas Local Government Code § 51.317 (b)(4), § 51.317 (b)(5) and § 51.317 (c)(1)(2) for records management and preservation.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

Records Technology District Clerk Fund - 38350 - This fund accounts for the $10 fee collected by the District Clerk pursuant to Texas Local Government Code § 51.305(b) when filing a suit. The fee is for preservation and restoration services performed in connection with maintaining a district court records archive.

DCSB41 Consolidated Records Management Fund - 38360 - Per Texas Senate Bill 41 and Local Government Code Section 135.154 (County Records Management and Preservation Account), this District Clerk fund accounts for the proceeds allocated under Section 135.101 or 135.102 to the county records management and preservation account maintained in the county treasury. Expenditure are restricted to records management and preservation services, including automation, performed by the court clerk on approval by the commissioners' court of a budget.

DCSB41 Clerk of Court Account Fund - 38361 - Per Texas Senate Bill 41 and Local Government Code Section 135.153, this District Clerk fund accounts for the proceeds allocated under Section 135.101 or 135.102 to the clerk of the court account maintained in the county treasury. Expenditures are restricted to defray costs of services provided by a district clerk.

Justice Court Building Security Fund - 38400 - This fund accounts for the $1 fee collected pursuant to the Texas Code of Criminal Procedure Article 102.017 to provide justice court security services in a building located outside of the county courthouse.

Justice Court Technology Fund - 38410 - This fund accounts for the mandate that each justice court assess a $4 technology fee as a court cost per conviction pursuant to Texas Code of Criminal Procedure Article 102.0173 for a fine-only misdemeanor committed on or after January 1, 2002. Expenditures are restricted to justice court technological enhancements.

JPSB41 Support Fund - 38420 - Per Texas Senate Bill 41 and Local Government Code Section 135.161 (Justice Court Support Fund), this fund accounts for the proceeds allocated under Section 135.103 (Local Consolidated Civil Fee for Justice Court) to the Justice Court Support fund maintained in the county treasury. Expenditures are restricted to defray the costs of services provided by a justice court.

Specialty Court Stipends - 38440 - Fund is used to track the reimbursement and expenses associated with the Specialty Courts Program conferences and trainings for select employees. The conference organizers provide stipends for attendees' expenses that are not covered by the Specialty Courts Programs grants.

Courthouse Security Fund - 38500 - This fund accounts for the fee collected by the County and District Clerks pursuant to Texas Government Code §291.008 and Texas Code of Criminal Procedure Article 102.017. Article 102.017 of the Texas Code of Criminal Procedure mandates a $ 5 fee to court costs of a defendant convicted in trial for a felony offense in a district court and adds a $ 3 fee to court costs of a defendant convicted in trial for a misdemeanor offense in a county court. Texas Government Code 291.008 allows Commissioners' Court to set a $ 5 fee collected at the time of filing in each county or district court civil case. Expenditures are restricted to specific items used for providing security services for buildings housing a district or county court.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

Courthouse Attorney Access Card Fund - 38501 - This fund accounts for the annual fee collected by the County pursuant to Texas Government Code Section 291.010. The County adopted a policy authorizing the creation of a Brazoria County Courthouse Attorney Access Card Program on June 28, 2022 with Order No. 6.C.1. The Program permits eligible licensed attorneys who are members of the Brazoria County Bar Association to enter the Brazoria County Courthouse without passing through security screening while ensuring public safety and security for the citizens and employees of the County.

SB41 Court Facility Fee Fund - 38510 - Per Texas Senate Bill 41 and Local Government Code Section 135.152, this fund accounts for the proceeds allocated under Section 135.101 or 135.102 to the Court Facility Fee fund maintained in the county treasury. Expenditures are restricted to the construction, renovation, or improvement of court facilities including debt service costs related to those facilities.

SB41 County Jury Fund - 38511 - Per Texas Senate Bill 41 and Local Government Code Section 135.156, this fund accounts for the proceeds allocated under Section 135.101 or 135.102 to the county jury fund maintained in the county treasury. Expenditures are restricted to fund juror reimbursements and otherwise finance jury services.

SB41 Language Access Fund - 38512 - Per Texas Senate Bill 41 and Local Government Code Section 135.155, this fund accounts for the proceeds allocated under Section 135.101, 135.102, or 135.103 to the language access fund maintained in the county treasury. Expenditures are restricted to provide language access services for individuals appearing before the court or receiving court services.

SB41 Guardianship Fund - 38513 - Per Texas Senate Bill 41 and Local Government Code Section 135.158 (Court-Initiated Guardianship Fund), this fund accounts for the proceeds allocated under Section 135.102 to the court-initiated guardianship fund maintained in the county treasury. Expenditures are restricted to supplement other available guardianship funds.

SB41 Court Reporter Service Fund - 38514 - Per Texas Senate Bill 41 and Local Government Code Section 51.601, this fund accounts for the proceeds allocated under Section 51.851(b). Commissioners' Court shall administer the fund to assist in the payment of court reporter services or other transcription services to comply with state or federal laws. Commissioners' Court shall assist any court in which a filed case requires collection of the court reporter service fee.

SB41 Appellate Judicial System Fund - 38515 - Per Texas Senate Bill 41 and Local Government Code Section 22.229, this fund accounts for proceeds allocated under Sections 135.101(b)(1) or 135.102(b) to assist the court of appeals in the processing of appeals filed and defray costs and expenses incurred in its operation. The chief justice of each court of appeals is responsible for the management of the fund and has sole discretion on use of the money within limitations stated in Local Government Code Section 22.229.

SB41 Judicial Education and Support Fund - 38516 - Per Texas Senate Bill 41 and Local Government Code Section 135.159, this fund accounts for proceeds allocated under Section 135.102 maintained in the county treasury. Expenditures are restricted to probate court judge and staff continuing education including travel and related expenses in attending an activity of an organization accredited by the Texas Supreme Court for continuing judicial education or the county's contribution to fund the compensation required by Section 25.0022 for the statutory probate court presiding judge.

Law Enforcement Officers Standards & Education Fund - 38600 - This fund accounts for the State of Texas revenue allocation received pursuant to Texas Occupations Code § 1701.157 for continuing education of licensed peace officer or training for full-time law enforcement support personnel.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

District Attorney Hot Check Collection Fund - 38710 - This fund accounts for fees collected pursuant to Texas Code of Criminal Procedure Article 102.007 by a defendant convicted of an offense involving hot checks or similar sight orders. Expenditures are restricted to operation improvements of the District Attorney's office and Hot Check collections.

District Attorney Supplemental Fund - 38720 - This fund accounts for proceeds from the Texas Comptroller of Public Accounts - Judiciary Section to help defray the expenditures of the District Attorney's office pursuant to Texas Government Code § 46.004. Expenditures are for salaries of Assistant District Attorney, Investigators and/or secretarial help and expense, including travel for these personnel as determined by the District Attorney.

District Attorney Forfeiture CCP Chapter 59 Fund - 38730 - This fund accounts for contraband seized by law enforcement authorities, including property used in the commission of a crime, proceeds of a crime and property purchased with the proceeds of a crime pursuant to Texas Code of Criminal Procedure Chapter 59 - Forfeiture of Contraband - § 59.06. Expenditures are restricted to use for official purposes of the District Attorney's office using seized funds awarded by court order.

Pretrial Diversion Fund - 38750 - The fund accounts for the reimbursement fee authorized by Texas Code of Criminal Procedure Article 102.0121 and paid by defendants participating in a pretrial diversion program controlled by the district attorney. Expenses are restricted to the administration of the pretrial diversion program with a budget approved by commissioners' court.

Voter Registration Fund - 38810 - This fund accounts for the commission fee received from the Texas Secretary of State pursuant to Texas Election Code Chapter 19 and is restricted to defray expenditures of the registrar's office.

Special Inventory Dealer Escrow-Tax Fund - 38820 - This fund accounts for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The Tax Collector holds the money in an escrow bank account and the interest defrays administrative costs of the Tax Collector. These funds are restricted pursuant to Texas Tax Code § 23.122.

Scofflaw Fees TTC Section 502.01 Fund - 38830 - This fund accounts for additional fee collected by the Tax Office from a person registering a motor vehicle with an outstanding fine, fee, or tax due to Brazoria County pursuant to Texas Transportation Code (TTC) Subchapter A § 502.01.

Elections Services Contract Fund - 38910 - This fund accounts for surplus funds from Election Service Contracts under the Texas Election Code § 31.100. Explicitly, funds defray expenses of the county election officer's office in connection with election-related duties or functions.

Elections Equipment Rental Fund - 38920 - This fund accounts for revenue and related expenditures from election equipment rental under the Texas Election Code § 31.100. Explicitly, funds are for the purchase of voting equipment changes or upgrades, and technology upgrades for the election office.

Constable Precinct 2 Forfeiture Fund - 39020 - This fund accounts for contraband seized by law enforcement authorities, including property used in the commission of a crime, proceeds of a crime and property purchased with the proceeds of a crime pursuant to Texas Code of Criminal Procedure Chapter 59 - Forfeiture of Contraband - § 59.06. Expenditures are restricted to use for law enforcement purposes of the Constable's office using seized funds awarded by court order.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

Constable Precinct 4 Forfeiture Fund - 39040 - This fund accounts for contraband seized by law enforcement authorities, including property used in the commission of a crime, proceeds of a crime and property purchased with the proceeds of a crime pursuant to Texas Code of Criminal Procedure Chapter 59 - Forfeiture of Contraband - § 59.06. Expenditures are restricted to use for law enforcement purposes of the Constable's office using seized funds awarded by court order.

Sheriff Contraband Forfeiture Fund - 39100 - This fund accounts for contraband seized by law enforcement authorities, including property used in the commission of a crime, proceeds of a crime and property purchased with the proceeds of a crime pursuant to Texas Code of Criminal Procedure Chapter 59 - Forfeiture of Contraband - § 59.06. Expenditures are restricted to use for law enforcement purposes of the Sheriff's office using seized funds awarded by court order.

Brazoria County Narcotics Task Force Fund - 39110 - This fund accounts for contraband seized by law enforcement authorities, including property used in the commission of a crime, proceeds of a crime and property purchased with the proceeds of a crime pursuant to Texas Code of Criminal Procedure Chapter 59 - Forfeiture of Contraband - § 59.06. Expenditures are restricted to use for undercover law enforcement purposes of the Brazoria County Narcotics Task Force using seized funds awarded by court order.

Sheriff Commissary Fund - 39120 - This fund accounts for inmate commissary purchases pursuant to Texas Local Government Code § 351.0415 and 351.04155. Expenditures are restricted to costs for the inmates' benefit.

Sheriff Federal Forfeiture Fund - 39130 - This fund accounts for grant funds received from the United States Department of Justice Equitable Sharing Program for seized funds awarded by court order. Expenditures are restricted to law enforcement purposes.

Juvenile Case Manager Fund - 39200 - This fund accounts for the $5 fee collected on convicted fine only misdemeanor offenses by the Justice of the Peace pursuant to Texas Code of Criminal Procedure Article 102.0174 and Commissioners' Court approval on February 28, 2006. Expenditures are restricted to pay for the necessary costs of the juvenile case manager.

Bond & Occupational License Supervision Fund - 39210 - This fund accounts for program income and expenditures related to the operation of the Community Supervision and Corrections Department (CSCD) surety and personal recognizance bond supervision program pursuant to the Texas Code of Criminal Procedure §17.42 and approved by Commissioners Court. This fund also accounts for the supervision of person issued occupational driver's license by the CSCD to verify compliance with the conditions pursuant to Section 1 of Section 521.2462, Transportation Code in addition to the monitoring of interlock devices. Expenditures are restricted to the costs of the personal bond office.

Reliant Energy CARE/RELIEF Program Fund - 39300 - This fund accounts for local contributions from Reliant Energy to provide needy Brazoria County residents with utility assistance.

Direct Energy N2N Fund - 39305 - This fund accounts for local contributions from Direct Energy Neighbor to Neighbor program to provide needy Brazoria County residents with utility assistance.

Cirro Energy Utility Assistance Fund - 39306 - This fund accounts for local contributions from Cirro Energy assistance program to provide needy Brazoria County residents with utility assistance.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

SETH-SE TX Housing Fin. Corp. Fund - 39390 - This fund accounts for funding provided by the Southeast Texas Housing Finance Corporation to create and promote affordable housing opportunities and stability affordable housing for the citizens of Texas and its' subscribing governmental jurisdictions. Funding is used to help low income homeowners with failing septic systems, and emergency rent and utility assistance for Brazoria County residents.

Library Special Projects Fund - 39410 - This fund accounts for proceeds from public donations and used specifically for special projects**.**

SEP Wastewater Environmental Health - TCEQ Fund - 39500 - This fund accounts for proceeds awarded through the Texas Commission on Environmental Quality (TCEQ) to provide assistance to low income homeowners to repair or replace failing or inadequately designed on-site sewage facilities within the County.

TPW Great Texas Coastal Birding Classic - 39615 - This fund accounts for grant proceeds awarded from the Texas Parks & Wildlife Department to be used to re-vegetate areas of Quintana Beach County Park for migratory birds and native wildlife.

Shoreline Restoration Task Force Fund - 39620 - This fund accounts for administration of funds because of a letter of understanding (LOU) between Brazoria County, Port of Freeport, Town of Quintana, Village of Surfside Beach and Treasure Island Municipal Utility District. The LOU created a task force to evaluate shoreline erosion problems in Brazoria County, identify and investigate feasible alternatives to restore the shoreline, and maximize state assistance to the region for shoreline restoration projects under the CEPRA, CIAP and other applicable and appropriate state programs.

2006 GoM Energy Security Fund - 39630 - This fund accounts for revenue from the United States Department of the Interior under the Gulf of Mexico Energy Security Act of 2006 (GOMESA) which provides certain states and counties receive 37.5% of the oil and gas qualified leasing revenues from certain Outer Continental Shelf areas. The designation of this revenue is coastal protection.

Special Assessment Funds - 39764 - 39782 - This fund accounts for the expenditures required to upgrade roads in the unincorporated area to County specifications. The one-time assessment covers material cost used in upgrading the roads to a condition to where they qualify for the County road system.

Law Library Fund - 39800 - This fund accounts for the cost of operating and maintaining a law library for public use pursuant to Texas Local Government Code § 323.023. Law library fees assessed against each civil case filed in District and County courts generate revenue for this fund.

Mosquito Control District Fund - 39900 - This fund accounts for the district approved by Brazoria County voters in April 1955 authorizing a separate tax not to exceed $ 0.05 per $ 100 valuation. In 1949, the State of Texas introduced mosquito control districts with House Bill 127.

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

Debt service funds account for the accumulation of resources from governmental resources and the payments of general obligation debt principal, interest and related costs.

2016 Limited Tax Refunding I & S Fund - 41000 - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2006 - Certificates of Obligation issued for construction and acquisition projects accounted for in the 2006 Certificate of Obligation Construction and Maintenance capital project fund.

2012 Certificate of Obligation I & S Fund - 42000 - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2012 Certificates of Obligations, issued for construction and acquisition projects.

2018 Certificate of Obligation I & S Fund - 42100 - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2018 Certificates of Obligations, issued for construction and acquisition projects.

2021 Certificate of Obligation I & S Fund - 42200 - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2021 Certificates of Obligations, issued for construction of the County Courthouse Campus Project.

Toll Road I & S Fund - 44000 - This fund accounts for the accumulation of resources and the payment of those resources related to retiring future bonds issued for construction accounted for in Brazoria County's discretely presented component unit, Brazoria County Toll Road Authority (BCTRA).

Road Bonds Mobility I & S Fund - 45000 - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2006, 2010A, and 2012 - Unlimited Tax Road Bonds issued for construction and acquisition projects accounted for in the Mobility Plan Construction and Maintenance capital project fund. Additionally, this fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2018 - Unlimited Tax Refunding Bonds issued for defeasance of the 2008 Unlimited Tax Road Bonds.

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

Capital projects funds account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

USTREAS Restore Act Projects Fund - 34850 - The Resources and Ecosystem Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast State Act (RESTORE ACT) created a Gulf Coast Restoration Trust Fund. The fund will receive 80% of any civil penalties paid under the Clean Water Act to support a variety of projects aimed at helping the Gulf recover from environmental and economic injuries experienced because of decades of oil and gas development in the region, including the effects of Deepwater Horizon.

TXDOT CR-58 CSJ 304 Fund - 34881 - This fund accounts for grant funding from the State of Texas through the Texas Department of Transportation for an estimated $1,394,113 project cost to widen CR 58.

TXDOT CR-59 CSJ 305 Fund - 34882 - This fund accounts for grant funding from the State of Texas through the Texas Department of Transportation for an estimated $2,465,113 project cost to widen CR 59.

TXDOT CR-101 CSJ 303 Fund - 34883 - This fund accounts for grant funding from the State of Texas through the Texas Department of Transportation for an estimated $ 18,618,000 project to widen CR 101.

TXDOT CTIF Fund - 36802 - This fund accounts for grant proceeds awarded from Texas Department of Transportation (TXDOT) for transportation infrastructure projects.

2018 Certificate of Obligation C & M Fund - 52100 - This fund accounts for the accumulation of resources and the payment of proceeds of Certificate of Obligation Bonds - Series 2018 bond issue totaling $8,120,000 and resulting interest earned on related deposit balances. The County approved this issuance for the construction, acquisition and improvement of numerous facility projects.

2021 Certificate of Obligation C & M Fund - 52200 - This fund accounts for the accumulate of resources and the payment of proceeds of the Certificates of Obligation Series 2021 bond issue totaling $ 86,895,000 and resulting interest earned on related deposit balances. The County approved this issuance for the Courthouse Campus Expansion Project.

Ring of Honor C & M Fund - 57200 - This fund accounts for the activity related to the war memorial at the northwest corner of the Brazoria County courthouse.


STATE OF TEXAS
COUNTY OF BRAZORIA

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds

September 30, 2025

	Special		
	HHS Women, Infants & Children Programs Fund-30100	HHS Cities Readiness Initiative Fund-30502	HHS-RLSS Local Public Health Services Fund-30600
Assets:			
Cash and temporary investments	$ -	$ -	$ -
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	418,632	7,831	3,269
Inventories	-	-	-
Prepaid expenditures	6,727	-	-
Total assets	$ 425,359	$ 7,831	$ 3,269
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ 93,386	$ 1,527	$ 1,477
Due to others	-	-	-
Due to other funds	331,973	6,304	1,792
Unearned revenue	-	-	-
Total liabilities	425,359	7,831	3,269
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	6,727	-	-
Restricted	-	-	-
Committed	-	-	-
Unassigned	(6,727)	-	-
Total fund balance	-	-	-
Total liabilities, deferred inflows of resources and fund balance	$ 425,359	$ 7,831	$ 3,269

Revenue Funds					
HHS-PHEP Hazards (Bioterrorism Grant) Fund-30705	COVID-19 Health Grant Fund-30709	HHS-Infectious Disease Control Unit Fund-30710	PHIG-Public Health Infrastructure Fund-30713	HHS-CPS Title IV-E Foster Care Maintenance Fund-30800	HHS-CPS Title IV-E Legal Services Fund-30850
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
564	-	9,347	39,558	28,845	191,176
-	-	-	-	-	-
-	-	-	-	-	-
$ 564	$ -	$ 9,347	$ 39,558	$ 28,845	$ 191,176
$ 254	$ -	$ 2,814	$ 9,136	$ 5,542	$ 92,296
-	-	-	-	-	-
310	-	6,533	30,422	23,303	98,880
-	-	-	-	-	-
564	-	9,347	39,558	28,845	191,176
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 564	$ -	$ 9,347	$ 39,558	$ 28,845	$ 191,176

BRAZORIA COUNTY, TEXAS
Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2025

	DHS Buffer Zone Protection Fund-31300	DHS Homeland Security - UASI Funds 31500-31501	Special DHS Dispatch Console Upgrade Fund-31505
Assets:			
Cash and temporary investments	$ 319	$ -	$ -
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	43,184	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	$ 319	$ 43,184	$ -
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ -	$ 42,740	$ -
Due to others	-	-	-
Due to other funds	-	444	-
Unearned revenue	-	-	-
Total liabilities	-	43,184	-
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	319	-	-
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	319	-	-
Total liabilities, deferred inflows of resources and fund balance	$ 319	$ 43,184	$ -

Revenue Funds

DHS BC Mobile Command Trailer Fund-31506	DHS BC Mobile Command Vehicle Fund-31508	DHS Breach Attack Simulation Fund-31550	DHS State Homeland Security Program - SHSP Fund-31600	DHS Victoria-OPSG Fund-31611	Section 8 Housing Choice Voucher Program Funds 32022-32153
$ -	$ -	$ -	$ 500	$ -	$ 1,824,757
-	-	-	-	-	-
-	-	-	-	-	30,899
-	-	-	-	-	-
177,015	-	-	-	4,599	5,384
-	-	-	-	-	-
-	-	-	-	-	20,986
$ 177,015	$ -	$ -	$ 500	$ 4,599	$ 1,882,026
$ -	$ -	$ -	$ -	$ -	$ 25,752
-	-	-	-	-	-
177,015	-	-	-	4,599	-
-	-	-	-	-	-
177,015	-	-	-	4,599	25,752
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	20,986
-	-	-	500	-	1,835,288
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	500	-	1,856,274
$ 177,015	$ -	$ -	$ 500	$ 4,599	$ 1,882,026

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2025

	Special		
	CDBG County (HUD) Funds 32213-32214	HUD Texas CDBG Funds 32600-32620	USDOJ-Crime Victim Assistance VOCA Fund-33200
Assets:			
Cash and temporary investments	$ -	$ -	$ -
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	19,286	-	-
Special assessments	-	-	-
Due from other governments	182,807	1,008,285	19,991
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	$ 202,093	$ 1,008,285	$ 19,991
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ 46,877	$ 290,211	$ 12,638
Due to others	-	-	4,969
Due to other funds	14,787	718,074	2,384
Unearned revenue	140,429	-	-
Total liabilities	202,093	1,008,285	19,991
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	-	-	-
Total liabilities, deferred inflows of resources and fund balance	$ 202,093	$ 1,008,285	$ 19,991

Revenue Funds

USDOJ-CSCD VSP Fund-33251	S.T.E.P. Drug Court Program Fund-33300	OOG Mental Health Court Fund-33301	OOG Body Worn Cameras Fund-33303	Recovery DWI Court Program Fund-33310	Veterans Court Program Fund-33320
$ -	$ -	$ -	$ -	$ -	$ 3,546
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
967	28,331	18,078	-	19,459	3,187
-	-	-	-	-	-
-	-	-	-	-	-
$ 967	$ 28,331	$ 18,078	$ -	$ 19,459	$ 6,733
$ -	$ -	$ 749	$ -	$ 2,297	$ 1,173
-	-	-	-	-	-
967	27,856	17,209	-	15,658	-
-	475	120	-	1,504	1,940
967	28,331	18,078	-	19,459	3,113
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,620
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,620
$ 967	$ 28,331	$ 18,078	$ -	$ 19,459	$ 6,733

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2025

	Special		
	USDOJ Domestic Violence Court Fund-33330	OJP Edward Byrne Memorial JAG Grant Fund-33415	USDOJ DEA Narcotics OT Expense Fund-33500
Assets:			
Cash and temporary investments	$ -	$ 17,773	$ -
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	18,905	-	2,528
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	$ 18,905	$ 17,773	$ 2,528
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ 2,882	$ -	$ -
Due to others	-	-	-
Due to other funds	16,023	-	2,528
Unearned revenue	-	17,773	-
Total liabilities	18,905	17,773	2,528
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	-	-	-
Total liabilities, deferred inflows of resources and fund balance	$ 18,905	$ 17,773	$ 2,528

Revenue Funds

Auto Theft Task Force Fund-33517	Texas Anti-Gang Program Fund-33518	USDOJ State Criminal Alien Assistance Fund-33900	TPW FM 2918 Boat Ramp Renovation Fund-34108	FEMA Harvey 2017 Fund-34615	FEMA Hazard Mitigation Grant Program Fund-34616
$ -	$ -	$ 198,735	$ 318	$ 983,179	$ -
-	-	-	-	-	-
26,171	-	-	-	-	-
-	-	-	-	-	-
31,978	-	-	18,631	160,729	1,787,296
-	-	-	-	-	-
-	-	-	-	-	-
$ 58,149	$ -	$ 198,735	$ 18,949	$ 1,143,908	$ 1,787,296
$ 12,717	$ -	$ -	$ 18,949	$ 70,941	$ -
-	-	-	-	-	267,572
45,432	-	-	-	-	257,276
-	-	198,735	-	51,379	1,262,448
58,149	-	198,735	18,949	122,320	1,787,296
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,021,588	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,021,588	-
$ 58,149	$ -	$ 198,735	$ 18,949	$ 1,143,908	$ 1,787,296

BRAZORIA COUNTY, TEXAS
Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2025

	Special		
	FEMA COVID-19 Pandemic Fund-34623	FEMA Winter Storm Fund-34624	FEMA Beryl Disaster 2024 Fund-34626
Assets:			
Cash and temporary investments	$ -	$ -	$ -
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	4,059
Special assessments	-	-	-
Due from other governments	-	228,834	826,090
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	$ -	$ 228,834	$ 830,149
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ -	$ -	$ 17,021
Due to others	-	-	-
Due to other funds	-	228,834	652,502
Unearned revenue	-	-	160,626
Total liabilities	-	228,834	830,149
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	-	-	-
Total liabilities, deferred inflows of resources and fund balance	$ -	$ 228,834	$ 830,149

Revenue Funds

FEMA January 2025 Winter Storm Fund-34627	FCC E-Rate Library Program Fund-34715	Emergency Connectivity Fund-34717	TJJD Grant Funds 35000-35950	NRA Foundation Fund-36135	H-GAC Tire Collection Grant Fund-36150
$ -	$ -	$ -	$ -	$ 3,000	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	43,682	-	211,217	-	23,918
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ 43,682	$ -	$ 211,217	$ 3,000	$ 23,918
$ -	$ -	$ -	$ 107,038	$ -	$ -
-	-	-	-	-	-
-	43,682	-	104,179	-	23,918
-	-	-	-	3,000	-
-	43,682	-	211,217	3,000	23,918
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ 43,682	$ -	$ 211,217	$ 3,000	$ 23,918

BRAZORIA COUNTY, TEXAS
Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2025

	Special		
	Veterans Treatment Court Fund-36410	GLO CEPRA-SLP Fund-36602	GLO Follett Island Dune Restoration Project Fund-36603
Assets:			
Cash and temporary investments	$ -	$ 15,037	$ 1,005,813
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	$ -	$ 15,037	$ 1,005,813
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ -	$ -	$ 383,416
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	622,397
Total liabilities	-	-	1,005,813
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	-	15,037	-
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	-	15,037	-
Total liabilities, deferred inflows of resources and fund balance	$ -	$ 15,037	$ 1,005,813

Revenue Funds

GLO Beach User Fees Fund-36605	OAG CMP SJP Fund-36606	OAG Victim Coordinator Liaison Fund-37000	OAG Texas VINE Contract Fund-37100	HHS Immunization Fund-37400	OAG Opioid Settlement Fund-37710
$ 32,347	$ 70	$ -	$ -	$ -	$ 247,233
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	6,344	7,798	32,396	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 32,347	$ 70	$ 6,344	$ 7,798	$ 32,396	$ 247,233
$ 32,347	$ 70	$ 2,808	$ -	$ 8,016	$ -
-	-	-	-	-	-
-	-	3,536	7,798	24,380	-
-	-	-	-	-	-
32,347	70	6,344	7,798	32,396	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	247,233
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	247,233
$ 32,347	$ 70	$ 6,344	$ 7,798	$ 32,396	$ 247,233

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds

September 30, 2025

	OAG Regional Juvenile Mental Health Services Fund-37800	Special Emergency Management Fire Code Fund-38000	Special Economic Development Tax Abatement Fund-38010
Assets:			
Cash and temporary investments	$ -	$ 232,806	$ 1,918
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	8,518	-
Total assets	$ -	$ 241,324	$ 1,918
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ -	$ 56,445	$ 1,918
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	-	56,445	1,918
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	8,518	-
Restricted	-	176,361	-
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	-	184,879	-
Total liabilities, deferred inflows of resources and fund balance	$ -	$ 241,324	$ 1,918

Revenue Funds						
BC Industrial Development Corporation Fund-38020	Vital Statistics Fee Fund-38100	Records Management County Clerk Fund-38110	Records Archive County Clerk Fund-38120	Records Management County Clerk Criminal Fund-38130	Civil, Criminal & Probate Records Management Fund-38200
$ 103,788	$ 152,163	$ 1,900,241	$ 2,767,205	$ 153,960	$ 569,104
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	149,205	-	-	-
$ 103,788	$ 152,163	$ 2,049,446	$ 2,767,205	$ 153,960	$ 569,104
$ -	$ -	$ 66,831	$ 29,032	$ 893	$ 78
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	66,831	29,032	893	78
-	-	-	-	-	-
-	-	-	-	-	-
-	-	149,205	-	-	-
103,788	152,163	1,833,410	2,738,173	153,067	569,026
-	-	-	-	-	-
-	-	-	-	-	-
103,788	152,163	1,982,615	2,738,173	153,067	569,026
$ 103,788	$ 152,163	$ 2,049,446	$ 2,767,205	$ 153,960	$ 569,104

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds

September 30, 2025

	Special		
	County Graffiti Eradication Fund-38210	County/ District Court Technology Fund-38220	Records Preservation County Clerk Fund-38230
Assets:			
Cash and temporary investments	$ 3,378	$ 160,158	$ 125,704
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	$ 3,378	$ 160,158	$ 125,704
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ -	$ -	$ 10
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	-	-	10
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	3,378	160,158	125,694
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	3,378	160,158	125,694
Total liabilities, deferred inflows of resources and fund balance	$ 3,378	$ 160,158	$ 125,704

Revenue Funds

Couty/ District Specialty Court Fund-38240	CCSB41 Consolidated Records Management Fund-38250	CCSB41 Clerk of Court Account Fund-38251	Child Abuse Prevention Fund-38300	Records Management District Clerk Fund-38320	Records Archive District Clerk Fund-38330
$ 219,855	$ 178,045	$ -	$ 2,431	$ 77,343	$ 46,203
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 219,855	$ 178,045	$ -	$ 2,431	$ 77,343	$ 46,203
$ -	$ -	$ -	$ -	$ 5	$ 5,531
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5	5,531
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
219,855	178,045	-	2,431	77,338	40,672
-	-	-	-	-	-
-	-	-	-	-	-
219,855	178,045	-	2,431	77,338	40,672
$ 219,855	$ 178,045	$ -	$ 2,431	$ 77,343	$ 46,203

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2025

	Special Records Preservation District Clerk Fund-38340	Special Records Technology District Clerk Fund-38350	Special DCSB41 Consolidated Records Management Fund-38360
Assets:			
Cash and temporary investments	$ 23,361	$ 40,865	$ 553,185
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	$ 23,361	$ 40,865	$ 553,185
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ -	$ -	$ -
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	-	-	-
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	23,361	40,865	553,185
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	23,361	40,865	553,185
Total liabilities, deferred inflows of resources and fund balance	$ 23,361	$ 40,865	$ 553,185

Revenue Funds

DCSB41 Clerk of Court Account Fund-38361	Justice Court Building Security Fund-38400	Justice Court Technology Fund-38410	JPSB41 Support Fund-38420	Specialty Court Stipends Fund-38440	Courthouse Security Fund-38500
$ -	$ 13,218	$ 796,756	$ 1,034,073	$ -	$ 206,588
-	-	-	-	-	-
-	-	-	-	-	50
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ 13,218	$ 796,756	$ 1,034,073	$ -	$ 206,638
$ -	$ 13,218	$ -	$ -	$ -	$ 19,849
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	13,218	-	-	-	19,849
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	796,756	1,034,073	-	186,789
-	-	-	-	-	-
-	-	-	-	-	-
-	-	796,756	1,034,073	-	186,789
$ -	$ 13,218	$ 796,756	$ 1,034,073	$ -	$ 206,638

BRAZORIA COUNTY, TEXAS
Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2025

	Special		
	Courthouse Attorney Access Card Fund-38501	SB41 Court Facility Fee Fund-38510	SB41 County Jury Fund-38511
Assets:			
Cash and temporary investments	$ 20,793	$ 466,472	$ 235,806
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	50	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	$ 20,843	$ 466,472	$ 235,806
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ -	$ 13,989	$ -
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	-	13,989	-
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	20,843	452,483	235,806
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	20,843	452,483	235,806
Total liabilities, deferred inflows of resources and fund balance	$ 20,843	$ 466,472	$ 235,806

Revenue Funds

SB41 Language Access Fund-38512	SB41 Guardianship Fund-38513	SB41 Court Reporter Service Fund-38514	SB41 Appellate Judicial System Fund-38515	SB41 Judicial Education and Support Fund-38516	Law Enforcement Officers Standards & Education Fund-38600
$ 195,661	$ 40,437	$ 589,478	$ 117,992	$ 19,662	$ 85,450
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 195,661	$ 40,437	$ 589,478	$ 117,992	$ 19,662	$ 85,450
$ -	$ -	$ 746	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	746	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
195,661	40,437	588,732	117,992	19,662	85,450
-	-	-	-	-	-
-	-	-	-	-	-
195,661	40,437	588,732	117,992	19,662	85,450
$ 195,661	$ 40,437	$ 589,478	$ 117,992	$ 19,662	$ 85,450

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2025

	District Attorney Hot Check Collection Fund-38710	District Attorney Supplemental Fund-38720	Special District Attorney Forfeiture CCP Chapter 59 Fund-38730
Assets:			
Cash and temporary investments	$ 6,569	$ 7,300	$ 689,067
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	$ 6,569	$ 7,300	$ 689,067
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ 6	$ -	$ 14,721
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	7,158	65,528
Total liabilities	6	7,158	80,249
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	6,563	142	608,818
Unassigned	-	-	-
Total fund balance	6,563	142	608,818
Total liabilities, deferred inflows of resources and fund balance	$ 6,569	$ 7,300	$ 689,067

Revenue Funds

Pretrial Diversion Fund-38750	Voter Registration Fund-38810	Special Inventory Dealer Escrow-Tax Fund-38820	Scofflaw Fees TTC Section 502.01 Fund-38830	Elections Services Contract Fund-38910	Elections Equipment Rental Fund-38920
$ 332,036	$ -	$ 288,713	$ 2,361	$ 358,518	$ 1,487,021
-	-	-	-	-	-
171	-	-	-	-	-
-	-	-	-	-	-
-	40,270	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 332,207	$ 40,270	$ 288,713	$ 2,361	$ 358,518	$ 1,487,021
$ 14,216	$ -	$ 60	$ -	$ -	$ -
-	-	-	-	-	-
-	40,270	-	-	-	-
-	-	-	-	2,000	-
14,216	40,270	60	-	2,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
317,991	-	-	2,361	356,518	1,487,021
-	-	288,653	-	-	-
-	-	-	-	-	-
317,991	-	288,653	2,361	356,518	1,487,021
$ 332,207	$ 40,270	$ 288,713	$ 2,361	$ 358,518	$ 1,487,021

BRAZORIA COUNTY, TEXAS
Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2025

	Special		
	Constable Precinct 2 Forfeiture Fund-39020	Constable Precinct 4 Forfeiture Fund-39040	Sheriff Contraband Forfeiture Fund-39100
Assets:			
Cash and temporary investments	$ 3,092	$ 2,492	$ 461,458
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	$ 3,092	$ 2,492	$ 461,458
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ -	$ -	$ 1,905
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	47,630
Total liabilities	-	-	49,535
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	3,092	2,492	-
Committed	-	-	411,923
Unassigned	-	-	-
Total fund balance	3,092	2,492	411,923
Total liabilities, deferred inflows of resources and fund balance	$ 3,092	$ 2,492	$ 461,458

Revenue Funds

Brazoria County Narcotics Task Force Fund-39110	Sheriff Commissary Fund-39120	Sheriff Federal Forfeiture Fund-39130	Juvenile Case Manager Fund-39200	Bond & Occupational License Supervision Fund-39210	Reliant Energy CARE/RELIEF Program Fund-39300
$ 1,054,305	$ 1,746,491	$ 867,776	$ 26,160	$ 26,984	$ 12,525
-	-	-	-	-	-
-	-	-	-	82	-
-	-	-	-	-	-
-	-	-	-	-	-
-	97,976	-	-	-	-
-	-	-	-	-	-
$ 1,054,305	$ 1,844,467	$ 867,776	$ 26,160	$ 27,066	$ 12,525
$ 477,334	$ 74,012	$ 1,032	$ -	$ 3,416	$ 3,865
-	-	-	-	-	-
-	-	-	-	-	-
134,060	-	-	-	-	-
611,394	74,012	1,032	-	3,416	3,865
-	-	-	-	-	-
-	-	-	-	-	-
-	97,976	-	-	-	-
-	1,672,479	-	26,160	23,650	8,660
442,911	-	866,744	-	-	-
-	-	-	-	-	-
442,911	1,770,455	866,744	26,160	23,650	8,660
$ 1,054,305	$ 1,844,467	$ 867,776	$ 26,160	$ 27,066	$ 12,525

BRAZORIA COUNTY, TEXAS
Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2025

	Special		
	Direct Energy N2N Fund-39305	Cirro Energy Utility Assistance Fund-39306	SETH-SE Tx Housing Fin. Corp. Fund-39390
Assets:			
Cash and temporary investments	$ -	$ 5,190	$ 233
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	$ -	$ 5,190	$ 233
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ -	$ -	$ -
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	5,190	200
Total liabilities	-	5,190	200
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	-	-	33
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	-	-	33
Total liabilities, deferred inflows of resources and fund balance	$ -	$ 5,190	$ 233

Revenue Funds

Library Special Projects Fund-39410	SEP Wastewater Environmental Health - TCEQ Fund-39500	TPW Great Texas Coastal Birding Classic Fund-39615	Shoreline Restoration Task Force Fund-39620	2006 GoM Energy Security Fund-39630	Special Assessment Funds 39764-39782
$ 320,214	$ 18,985	$ 10,000	$ 37,306	$ 4,537,636	$ 151,554
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,193,631
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 320,214	$ 18,985	$ 10,000	$ 37,306	$ 4,537,636	$ 1,345,185
$ -	$ -	$ -	$ -	$ 70,561	$ 12,800
-	-	-	-	-	-
-	-	-	-	-	-
-	-	10,000	-	3,061,908	-
-	-	10,000	-	3,132,469	12,800
-	-	-	-	-	1,193,631
-	-	-	-	-	1,193,631
-	-	-	-	-	-
320,214	18,985	-	37,306	1,405,167	138,754
-	-	-	-	-	-
-	-	-	-	-	-
320,214	18,985	-	37,306	1,405,167	138,754
$ 320,214	$ 18,985	$ 10,000	$ 37,306	$ 4,537,636	$ 1,345,185

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds

September 30, 2025

	Special Revenue Funds		
	Law Library Fund-39800	Mosquito Control District Fund-39900	Total Special Revenue Funds
Assets:			
Cash and temporary investments	$ 14,544	$ 844,307	$ 28,779,563
Receivables (net of allowance for uncollectibles):			
Taxes	-	32,971	32,971
Accounts	244	-	81,012
Special assessments	-	-	1,193,631
Due from other governments	-	-	5,651,125
Inventories	-	606,735	704,711
Prepaid expenditures	-	-	185,436
Total assets	$ 14,788	$ 1,484,013	$ 36,628,449
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ 4,699	$ 53,695	$ 2,225,941
Due to others	-	-	272,541
Due to other funds	-	-	2,928,868
Unearned revenue	-	-	5,794,500
Total liabilities	4,699	53,695	11,221,850
Deferred Inflows of Resources:			
Deferred inflows of resources	-	30,029	1,223,660
Total deferred inflows of resources	-	30,029	1,223,660
Fund Balance:			
Nonspendable	-	606,735	890,147
Restricted	10,089	793,554	20,673,765
Committed	-	-	2,625,754
Unassigned	-	-	(6,727)
Total fund balance	10,089	1,400,289	24,182,939
Total liabilities, deferred inflows of resources and fund balance	$ 14,788	$ 1,484,013	$ 36,628,449

Debt Service Funds					
2016 Limited Tax Refunding I & S Fund-41000	2012 Certificate of Obligation I & S Fund-42000	2018 Certificate of Obligation I & S Fund-42100	2021 Certificate of Obligation I & S Fund-42200	Toll Road I & S Fund-44000	Road Bonds Mobility I & S Fund-45000
$ 1,281,879	$ 99,071	$ 526,535	$ 1,556,231	$ 10,021,411	$ 2,675,740
14,763	26,695	8,825	42,908	122	38,145
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 1,296,642	$ 125,766	$ 535,360	$ 1,599,139	$ 10,021,533	$ 2,713,885
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
13,464	24,291	7,922	39,236	-	34,777
13,464	24,291	7,922	39,236	-	34,777
-	-	-	-	-	-
1,283,178	101,475	527,438	1,559,903	10,021,533	2,679,108
-	-	-	-	-	-
-	-	-	-	-	-
1,283,178	101,475	527,438	1,599,903	10,021,533	2,679,108
$ 1,296,642	$ 125,766	$ 535,360	$ 1,599,139	$ 10,021,533	$ 2,713,885

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2025

	Total Debt Service Funds	Capital Projects Funds: USTREAS Restore Act Projects Fund-34850	Capital Projects Funds: TXDOT CR-58 CSJ 304 Fund-34881
Assets:			
Cash and temporary investments	$ 16,160,867	$ -	$ -
Receivables (net of allowance for uncollectibles):			
Taxes	131,458	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	301,158	5,704,493
Inventories	-	-	-
Prepaid expenditures	-	-	-
Total assets	$ 16,292,325	$ 301,158	$ 5,704,493
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ -	$ -	$ 403,441
Due to others	-	-	-
Due to other funds	-	301,158	5,301,052
Unearned revenue	-	-	-
Total liabilities	-	301,158	5,704,493
Deferred Inflows of Resources:			
Deferred inflows of resources	119,690	-	-
Total deferred inflows of resources	119,690	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	16,172,635	-	-
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	16,172,635	-	-
Total liabilities, deferred inflows of resources and fund balance	$ 16,292,325	$ 301,158	$ 5,704,493

Capital Projects Funds					
TXDOT CR-59 CSJ 305 Fund-34882	TXDOT CR-101 CSJ 303 Fund-34883	TXDOT CTIF Fund-36802	2018 Certificate of Obligation C & M Fund-52100	2021 Certificate of Obligation C & M Fund-52200	Ring of Honor C & M Fund-57200
$ -	$ -	$ 58,673	$ 1,561,067	$ 685,865	$ 67,752
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,141,477	777,188	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 2,141,477	$ 777,188	$ 58,673	$ 1,561,067	$ 685,865	$ 67,752
$ -	$ -	$ 58,673	$ 130,605	$ 685,865	$ -
-	-	-	-	-	-
2,141,477	777,188	-	-	-	-
-	-	-	-	-	-
2,141,477	777,188	58,673	130,605	685,865	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,430,462	-	67,752
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,430,462	-	67,752
$ 2,141,477	$ 777,188	$ 58,673	$ 1,561,067	$ 685,865	$ 67,752

	Total Capital Projects Funds	Total Other Governmental Funds
Assets:		
Cash and temporary investments	$ 2,373,357	$ 47,313,787
Receivables (net of allowance for uncollectibles):		
Taxes	-	164,429
Accounts	-	81,012
Special assessments	-	1,193,631
Due from other governments	8,924,316	14,575,441
Inventories	-	704,711
Prepaid expenditures	-	185,436
Total assets	$ 11,297,673	$ 64,218,447
Liabilities, Deferred Inflows of Resources and Fund Balance:		
Liabilities:		
Accounts and accrued liabilities payable	$ 1,278,584	$ 3,504,525
Due to others	-	272,541
Due to other funds	8,520,875	11,449,743
Unearned revenue	-	5,794,500
Total liabilities	9,799,459	21,021,309
Deferred Inflows of Resources:		
Deferred inflows of resources	-	1,343,350
Total deferred inflows of resources	-	1,343,350
Fund Balance:		
Nonspendable	-	890,147
Restricted	1,498,214	38,344,614
Committed	-	2,625,754
Unassigned	-	(6,727)
Total fund balance	1,498,214	41,853,788
Total liabilities, deferred inflows of resources and fund balance	$ 11,297,673	$ 64,218,447


STATE OF TEXAS
COUNTY OF BRAZORIA

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

	HHS Women, Infants & Children Programs Fund-30100	HHS Cities Readiness Initiative Fund-30502	Special HHS-RLSS Local Public Health Services Fund-30600
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	1,606,378	45,221	37,682
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	1,606,378	45,221	37,682
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	1,606,378	45,229	37,682
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	1,606,378	45,229	37,682
Excess (deficiency) of revenue over expenditures	-	(8)	-
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	8	-
Transfers out	-	-	-
Total other financing sources (uses)	-	8	-
Net change in fund balance	-	-	-
Fund balance - beginning	-	-	-
Fund balance - ending	$ -	$ -	$ -

Revenue Funds					
HHS-PHEP Hazards (Bioterrorism Grant) Fund-30705	COVID-19 Health Grant Fund-30709	HHS-Infectious Disease Control Unit Fund-30710	PHIG-Public Health Infrastructure Fund-30713	HHS-CPS Title IV-E Foster Care Maintenance Fund-30800	HHS-CPS Title IV-E Legal Services Fund-30850
$ -	$ -	$ -	$ -	$ -	$ -
136,066	409,453	75,022	124,658	31,673	200,038
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
136,066	409,453	75,022	124,658	31,673	200,038
-	-	-	-	-	-
-	-	-	-	-	1,119,210
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
138,754	409,453	78,149	124,658	89,753	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
138,754	409,453	78,149	124,658	89,753	1,119,210
(2,688)		(3,127)	-	(58,080)	(919,172)
-	-	-	-	-	-
2,688	-	3,127	-	58,080	919,172
-	-	-	-	-	-
2,688	-	3,127	-	58,080	919,172
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

	DHS Buffer Zone Protection Fund-31300	DHS Homeland Security - UASI Funds 31500-31501	Special DHS Dispatch Console Upgrade Fund-31505
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	-	147,098	279,843
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	-	147,098	279,843
Expenditures:			
Current:			
General administration	-	144,470	-
Judicial and legal	-	-	-
Financial administration	-	2,628	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	279,843
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	-	147,098	279,843
Excess (deficiency) of revenue over expenditures	-	-	-
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	-	-
Fund balance - beginning	319	-	-
Fund balance - ending	$ 319	$ -	$ -

Revenue Funds

DHS BC Mobile Command Trailer Fund-31506	DHS BC Mobile Command Vehicle Fund-31508	DHS Breach Attack Simulation Fund-31550	DHS State Homeland Security Program - SHSP Fund-31600	DHS Victoria-OPSG Fund-31611	Section 8 Housing Choice Voucher Program Funds 32022-32153
$ -	$ -	$ -	$ -	$ -	$ -
386,030	90,104	56,000	-	5,250	6,147,694
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	64,511
-	-	-	-	-	22,251
386,030	90,104	56,000	-	5,250	6,234,456
-	-	-	-	-	-
-	-	-	-	-	-
-	-	62,249	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5,250	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	6,097,402
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
386,030	90,104	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
386,030	90,104	62,249	-	5,250	6,097,402
-	-	(6,249)	-	-	137,054
-	-	-	-	-	-
-	-	6,249	-	-	-
-	-	-	-	-	-
-	-	6,249	-	-	-
-	-	-	-	-	137,054
-	-	-	500	-	1,719,220
$ -	$ -	$ -	$ 500	$ -	$ 1,856,274

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

	CDBG County (HUD) Funds 32213-32214	HUD Texas CDBG Funds 32600-32620	Special USDOJ-Crime Victim Assistance VOCA Fund-33200
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	1,456,491	584,522	239,578
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	1,456,491	584,522	239,578
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	299,473
Financial administration	-	2,038	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	19,355	-
Health and welfare	850	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	1,455,641	466,529	-
Capital outlay	-	96,600	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	1,456,491	584,522	299,473
Excess (deficiency) of revenue over expenditures	-	-	(59,895)
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	59,895
Transfers out	-	-	-
Total other financing sources (uses)	-	-	59,895
Net change in fund balance	-	-	-
Fund balance - beginning	-	-	-
Fund balance - ending	$ -	$ -	$ -

Revenue Funds

USDOJ-CSCD VSP Fund-33251	S.T.E.P. Drug Court Program Fund-33300	OOG Mental Health Court Fund-33301	OOG Body Worn Cameras Fund-33303	Recovery DWI Court Program Fund-33310	Veterans Court Program Fund-33320
$ -	$ -	$ -	$ -	$ -	$ -
11,605	113,729	97,100	20,895	115,811	59,005
-	1,045	-	-	3,603	-
-	-	-	-	-	-
-	17,667	1,340	-	23,925	4,595
-	-	-	-	-	-
-	-	-	-	-	-
2,901	-	-	-	-	6,791
14,506	132,441	98,440	20,895	143,339	70,391
-	-	-	-	-	-
-	132,741	98,440	-	143,339	70,391
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	29,850	-	-
14,506	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
14,506	132,741	98,440	29,850	143,339	70,391
-	(300)	-	(8,955)	-	-
-	-	-	-	-	-
-	300	-	8,955	-	-
-	-	-	-	-	-
-	300	-	8,955	-	-
-	-	-	-	-	-
-	-	-	-	-	3,620
$ -	$ -	$ -	$ -	$ -	$ 3,620

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

	USDOJ Domestic Violence Court Fund-33330	OJP Edward Byrne Memorial JAG Grant Fund-33415	Special USDOJ DEA Narcotics OT Expense Fund-33500
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	111,475	-	43,481
Charges for services	252	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	49,423	-	-
Total revenues	161,150	-	43,481
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	185,924	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	43,481
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	185,924	-	43,481
Excess (deficiency) of revenue over expenditures	(24,774)	-	-
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	24,774	-	-
Transfers out	-	-	-
Total other financing sources (uses)	24,774	-	-
Net change in fund balance	-	-	-
Fund balance - beginning	-	-	-
Fund balance - ending	$ -	$ -	$ -

Revenue Funds

Auto Theft Task Force Fund-33517	Texas Anti-Gang Program Fund-33518	USDOJ State Criminal Alien Assistance Fund-33900	TPW FM 2918 Boat Ramp Renovation Fund-34108	FEMA Harvey 2017 Fund-34615	FEMA Hazard Mitigation Grant Program Fund-34616
$ -	$ -	$ -	$ -	$ -	$ -
215,032	22,505	-	25,073	9,339	5,908,438
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	344,848
215,032	22,505	-	25,073	9,339	6,253,286
-	-	-	-	-	-
-	22,505	-	-	-	-
-	-	-	-	-	989
-	-	-	-	-	-
-	-	-	-	-	-
337,824	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	6,107,150
-	-	-	-	-	-
-	-	-	33,431	-	-
-	-	-	-	-	-
-	-	-	-	-	-
337,824	22,505	-	33,431	-	6,108,139
(122,792)	-	-	(8,358)	9,339	145,147
-	-	-	-	-	-
122,792	-	-	8,358	-	-
-	-	-	-	-	(145,147)
122,792	-	-	8,358	-	(145,147)
-	-	-	-	9,339	-
-	-	-	-	1,012,249	-
$ -	$ -	$ -	$ -	$ 1,021,588	$ -

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

	Special		
	FEMA COVID-19 Pandemic Fund-34623	FEMA Winter Storm Fund-34624	FEMA Beryl Disaster 2024 Fund-34626
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	28,177	-	1,359,860
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	28,177	-	1,359,860
Expenditures:			
Current:			
General administration	-	-	24,294
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	4,235
Public safety	-	-	284,492
Corrections	-	-	14,581
Public transportation	-	-	707,255
Health and welfare	-	-	-
Culture and recreation	-	-	88,985
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	761,762
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	-	-	1,885,604
Excess (deficiency) of revenue over expenditures	28,177	-	(525,744)
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	525,744
Transfers out	(28,177)	-	-
Total other financing sources (uses)	(28,177)	-	525,744
Net change in fund balance	-	-	-
Fund balance - beginning	-	-	-
Fund balance - ending	$ -	$ -	$ -

Revenue Funds

FEMA January 2025 Winter Storm Fund-34627	FCC E-Rate Library Program Fund-34715	Emergency Connectivity Fund-34717	TJJD Grant Funds 35000-35950	NRA Foundation Fund-36135	H-GAC Tire Collection Grant Fund-36150
$ -	$ -	$ -	$ -	$ -	$ -
-	156,874	3,480	2,837,861	-	66,371
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,218	-	-	-	-
-	158,092	3,480	2,837,861	-	66,371
7,365	-	-	-	-	66,371
492	-	-	-	-	-
482	182,807	-	-	-	-
-	-	-	-	-	-
68	-	-	-	-	-
98,044	-	-	-	-	-
175,834	-	-	3,646,029	-	-
54,780	-	-	-	-	3,559
319	-	-	-	-	-
2,020	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	15,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
339,404	182,807	-	3,661,029	-	69,930
(339,404)	(24,715)	3,480	(823,168)	-	(3,559)
-	-	-	-	-	-
339,404	24,715	-	823,168	-	3,559
-	-	(3,480)	-	-	-
339,404	24,715	(3,480)	823,168	-	3,559
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

	Special		
	Veterans Treatment Court Fund-36410	GLO CEPRA-SLP Fund-36602	GLO Follett Island Dune Restoration Project Fund-36603
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	3,805	-	542,896
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	6,440
Miscellaneous	-	-	-
Total revenues	3,805	-	549,336
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	3,805	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	549,336
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	3,805	-	549,336
Excess (deficiency) of revenue over expenditures	-	-	-
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	-	-
Fund balance - beginning	-	15,037	-
Fund balance - ending	$ -	$ 15,037	$ -

Revenue Funds

GLO Beach User Fees Fund-36605	GLO CMP SJP Fund-36606	OAG Victim Coordinator Liaison Fund-37000	OAG Texas VINE Contract Fund-37100	HHS Immunization Fund-37400	OAG Opioid Settlement Fund-37710
$ -	$ -	$ -	$ -	$ -	$ -
36,462	357,070	49,334	31,194	157,003	-
5,350	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	304,221
41,812	357,070	49,334	31,194	157,003	304,221
-	-	-	-	-	-
-	-	75,288	31,194	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,189	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	157,003	-
708,733	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	368,610	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
716,922	368,610	75,288	31,194	157,003	-
(675,110)	(11,540)	(25,954)		-	304,221
-	-	-	-	-	-
675,110	11,540	25,954	-	-	-
-	-	-	-	-	(123,788)
675,110	11,540	25,954	-	-	(123,788)
-	-	-	-	-	180,433
-	-	-	-	-	66,800
$ -	$ -	$ -	$ -	$ -	$ 247,233

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

	OAG Regional Juvenile Mental Health Services Fund-37800	Emergency Management Fire Code Fund-38000	Special Economic Development Tax Abatement Fund-38010
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	1,800	-	-
Charges for services	-	-	-
Licenses and permits	-	1,162,972	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	1,800	1,162,972	-
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	25,476	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	1,170,076	-
Corrections	1,800	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	170,711	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	1,800	1,366,263	-
Excess (deficiency) of revenue over expenditures	-	(203,291)	-
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	(203,291)	-
Fund balance - beginning	-	388,170	-
Fund balance - ending	$ -	$ 184,879	$ -

Revenue Funds

BC Industrial Development Corporation Fund-38020	Vital Statistics Fee Fund-38100	Records Management County Clerk Fund-38110	Records Archive County Clerk Fund-38120	Records Management County Clerk Criminal Fund-38130	Civil, Criminal & Probate Records Management Fund-38200
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	14,641	643,540	627,660	30,424	137
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,087	4,970	69,841	93,261	5,792	23,863
-	-	-	-	-	-
3,087	19,611	713,381	720,921	36,216	24,000
-	-	1,071,966	601,095	41,285	20,352
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

			Special
	County Graffiti Eradication Fund-38210	County/ District Court Technology Fund-38220	Records Preservation County Clerk Fund-38230
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	-	-	-
Charges for services	-	7,068	105
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	120	5,527	5,427
Miscellaneous	-	-	-
Total revenues	120	12,595	5,532
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenue over expenditures	120	12,595	5,532
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	120	12,595	5,532
Fund balance - beginning	3,258	147,563	120,162
Fund balance - ending	$ 3,378	$ 160,158	$ 125,694

Revenue Funds

County/ District Specialty Court Fund-38240	CCSB41 Consolidated Records Management Fund-38250	CCSB41 Clerk of Court Account Fund-38251	Child Abuse Prevention Fund-38300	Records Management District Clerk Fund-38320	Records Archive District Clerk Fund-38330
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	45,271	90,269	626	14,034	456
-	-	-	-	-	-
37,117	-	-	-	-	-
-	-	-	-	-	-
7,067	5,389	10,853	76	2,088	1,037
-	-	-	-	-	-
44,184	50,664	101,122	702	16,122	1,493
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

	Special Records Preservation District Clerk Fund-38340	Special Records Technology District Clerk Fund-38350	Special DCSB41 Consolidated Records Management Fund-38360
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	-	-	-
Charges for services	375	86	164,927
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	821	1,444	16,253
Miscellaneous	-	-	-
Total revenues	1,196	1,530	181,180
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenue over expenditures	1,196	1,530	181,180
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	1,196	1,530	181,180
Fund balance - beginning	22,165	39,335	372,005
Fund balance - ending	$ 23,361	$ 40,865	$ 553,185

Revenue Funds

DCSB41 Clerk of Court Account Fund-38361	Justice Court Building Security Fund-38400	Justice Court Technology Fund-38410	JPSB41 Support Fund-38420	Specialty Court Stipends Fund-38440	Courthouse Security Fund-38500
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	1,551	-
250,193	69,613	59,376	330,445	-	151,402
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
25,821	-	27,679	30,528	-	12,650
-	-	-	-	-	440
276,014	69,613	87,055	360,973	1,551	164,492
-	-	-	-	-	2.346
-	-	-	-	1,551	-
-	-	26,998	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	334,286	-	-	-	380,669
-	-	-	-	-	173,212
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	334,286	26,998	-	1,551	556,227
276,014	(264,673)	60,057	360,973	-	(391,735)
-	-	-	-	-	-
-	264,673	-	-	-	-
(873,031)	-	-	-	-	-
(873,031)	264,673	-	-	-	-
(597,017)	-	60,057	360,973	-	(391,735)
597,017	-	736,699	673,100	-	578,524
$ -	$ -	$ 796,756	$ 1,034,073	$ -	$ 186,789

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

	Special		
	Courthouse Attorney Access Card Fund-38501	SB41 Court Facility Fee Fund-38510	SB41 County Jury Fund-38511
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	-	-	-
Charges for services	8,065	130,898	65,473
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	651	14,027	7,020
Miscellaneous	-	-	-
Total revenues	8,716	144,925	72,493
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	19,087	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	-	19,087	-
Excess (deficiency) of revenue over expenditures	8,716	125,838	72,493
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	8,716	125,838	72,493
Fund balance - beginning	12,127	326,645	163,313
Fund balance - ending	$ 20,843	$ 452,483	$ 235,806

Revenue Funds

SB41 Language Access Fund-38512	SB41 Guardianship Fund-38513	SB41 Court Report Service Fund-38514	SB41 Appellate Judicial System Fund-38515	SB41 Judicial Education and Support Fund-38516	Law Enforcement Officers Standards & Education Fund-38600
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	31,991
59,409	9,990	163,636	32,744	4,815	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,797	1,240	17,549	3,513	604	2,866
-	-	-	-	-	-
65,206	11,230	181,185	36,257	5,419	34,857
-	-	-	-	-	-
-	-	746	-	-	3,211
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	11,758
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	746	-	-	14,969
65,206	11,230	180,439	36,257	5,419	19,888
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
65,206	11,230	180,439	36,257	5,419	19,888
130,455	29,207	408,293	81,735	14,243	65,562
$ 195,661	$ 40,437	$ 588,732	$ 117,992	$ 19,662	$ 85,450

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

	Special		
	District Attorney Hot Check Collection Fund-38710	District Attorney Supplemental Fund-38720	District Attorney Forfeiture CCP Chapter 59 Fund-38730
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	-	22,652	-
Charges for services	1,019	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	398,912
Special assessments	-	-	-
Investment income	-	199	15,716
Miscellaneous	-	-	67,063
Total revenues	1,019	22,851	481,691
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	2,923	22,852	75,659
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	118,879
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	2,923	22,852	194,538
Excess (deficiency) of revenue over expenditures	(1,904)	(1)	287,153
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	2,000
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	2,000
Net change in fund balance	(1,904)	(1)	289,153
Fund balance - beginning	8,467	143	319,665
Fund balance - ending	$ 6,563	$ 142	$ 608,818

Revenue Funds

Pretrial Diversion Fund-38750	Voter Registration Fund-38810	Special Inventory Dealer Escrow-Tax Fund-38820	Scofflaw Fees TTC Section 502.01 Fund-38830	Elections Services Contract Fund-38910	Elections Equipment Rental Fund-38920
$ -	$ -	$ 54,596	$ -	$ -	$ -
-	27,930	-	-	-	-
186,903	-	-	-	267,809	163,034
-	-	-	-	-	-
200,424	-	-	10	-	-
-	-	-	-	-	-
9,537	-	47,017	84	16,394	48,636
1,205	-	-	-	-	-
398,069	27,930	101,613	94	284,203	211,670
-	-	-	-	-	-
306,173	-	-	-	-	-
-	-	12,133	-	-	-
-	40,476	-	-	227,638	3,846
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	39,925	-	-	19,080
-	-	-	-	-	-
-	-	-	-	-	-
306,173	40,476	52,058	-	227,638	22,926
91,896	(12,546)	49,555	94	56,565	188,744
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
91,896	(12,546)	49,555	94	56,565	188,744
226,095	12,546	239,098	2,267	299,953	1,298,277
$ 317,991	$ -	$ 288,653	$ 2,361	$ 356,518	$ 1,487,021

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

	Special		
	Constable Precinct 2 Forfeiture Fund-39020	Constable Precinct 4 Forfeiture Fund-39040	Sheriff Contraband Forfeiture Fund-39100
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	109	88	2,739
Miscellaneous	-	-	228
Total revenues	109	88	2,967
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	60,875
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	-	-	60,875
Excess (deficiency) of revenue over expenditures	109	88	(57,908)
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	429,777
Transfers out	-	-	-
Total other financing sources (uses)	-	-	429,777
Net change in fund balance	109	88	371,869
Fund balance - beginning	2,983	2,404	40,054
Fund balance - ending	$ 3,092	$ 2,492	$ 411,923

Revenue Funds

Brazoria County Narcotics Task Force Fund-39110	Sheriff Commissary Fund-39120	Sheriff Federal Forfeiture Fund-39130	Juvenile Case Manager Fund-39200	Bond & Occupational License Supervision Fund-39210	Reliant Energy CARE/RELIEF Program Fund-39300
$ -	$ -	$ -	$ -	$ -	$ -
-	-	277,308	-	-	-
-	2,098,903	-	177	26,007	-
-	-	-	-	-	-
864,422	-	-	-	-	-
-	-	-	-	-	-
57,203	53,523	23,417	-	-	-
156,481	339	-	-	2,443	-
1,078,106	2,152,765	300,725	177	28,450	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
558,460	-	18,045	-	-	-
-	1,592,829	-	-	91,366	-
-	-	-	-	-	-
-	-	-	-	-	20,907
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	38,857	-	-	-	-
-	4,389	-	-	-	-
-	141	-	-	-	-
558,460	1,636,216	18,045	-	91,366	20,907
519,646	516,549	282,680	177	(62,916)	(20,907)
-	-	-	-	-	-
-	-	-	-	40,000	-
(429,777)	-	-	-	-	-
(429,777)	-	-	-	40,000	-
89,869	516,549	282,680	177	(22,916)	(20,907)
353,042	1,253,906	584,064	25,983	46,566	29,567
$ 442,911	$ 1,770,455	$ 866,744	$ 26,160	$ 23,650	$ 8,660

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

	Special		
	Direct Energy N2N Fund-39305	Cirro Energy Utility Assistance Fund-39306	SETH-SE Tx Housing Fin. Corp. Fund-39390
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	2,929	2,310	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	8
Miscellaneous	-	-	-
Total revenues	2,929	2,310	8
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	2,929	2,310	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	2,929	2,310	-
Excess (deficiency) of revenue over expenditures		-	8
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	-	8
Fund balance - beginning	-	-	25
Fund balance - ending	$ -	$ -	$ 33

Revenue Funds

Library Special Projects Fund-39410	SEP Wastewater Environmental Health - TCEQ Fund-39500	TPW Great Texas Coastal Birding Classic Fund-39615	Shoreline Restoration Task Force Fund-39620	2006 GoM Energy Security Fund-39630	Special Assessment Funds 39764-39782
$ -	$ -	$	$ -	$ -	$ -
-	-	-	-	1,205,821	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	60,652
10,893	-	-	1,343	155,213	-
63,236	1,701	-	-	-	-
74,129	1,701	-	1,343	1,361,034	60,652
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	5,109	-	-	-	-
44,235	-	-	1,825	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,361,034	210,232
-	-	-	-	-	-
-	-	-	-	-	-
44,235	5,109	-	1,825	1,361,034	210,232
29,894	(3,408)	-	(482)	-	(149,580)
-	-	-	-	-	-
-	-	-	-	-	203,832
-	-	-	-	-	-
-	-	-	-	-	203,832
29,894	(3,408)	-	(482)	-	54,252
290,320	22,393	-	37,788	1,405,167	84,502
$ 320,214	$ 18,985	$ -	$ 37,306	$ 1,405,167	$ 138,754

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

	Special Revenue Funds		
	Law Library Fund-39800	Mosquito Control District Fund-39900	Total Special Revenue Funds
Revenues:			
Property taxes	$ -	$ 2,703,344	$ 2,757,940
Intergovernmental	-	-	26,016,968
Charges for services	229,823	-	5,959,607
Licenses and permits	-	-	1,162,972
Fines and forfeitures	-	-	1,548,412
Special assessments	-	-	60,652
Investment income	8,839	47,378	976,148
Miscellaneous	11,261	1,114	1,037,164
Total revenues	249,923	2,751,836	39,519,863
Expenditures:			
Current:			
General administration	-	-	1,979,544
Judicial and legal	356,302	-	2,952,219
Financial administration	6,467	13,539	354,893
Elections	-	-	271,960
Public facilities	-	-	4,303
Public safety	-	-	3,341,299
Corrections	-	-	5,710,157
Public transportation	-	-	784,949
Health and welfare	-	1,965,824	10,782,709
Culture and recreation	-	-	845,798
Environmental protection	-	-	6,107,150
Community development	-	-	1,922,170
Capital outlay	-	52,860	4,592,294
Debt service:			
Principal	-	-	4,389
Interest and fiscal charges	-	-	141
Total expenditures	362,769	2,032,223	39,653,975
Excess (deficiency) of revenue over expenditures	(112,846)	719,613	(134,112)
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	1,111	3,111
Transfers in	70,000	-	4,651,874
Transfers out	-	-	(1,961,004)
Total other financing sources (uses)	70,000	1,111	2,693,981
Net change in fund balance	(42,846)	720,724	2,559,869
Fund balance - beginning	52,935	679,565	21,623,070
Fund balance - ending	$ 10,089	$ 1,400,289	$ 24,182,939

Debt Service Funds					
2016 Limited Tax Refunding I & S Fund-41000	2012 Certificate of Obligation I & S Fund-42000	2018 Certificate of Obligation I & S Fund-42100	2021 Certificate of Obligation I & S Fund-42200	Toll Road I & S Fund-44000	Road Bonds Mobility I & S Fund-45000
$ 1,103,388	$ 1,996,534	$ 661,405	$ 3,527,388	$ 1,461	$ 2,506,751
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
52,655	12,738	22,470	98,023	-	122,846
-	-	-	-	-	-
1,156,043	2,009,272	683,875	3,625,411	1,461	2,629,597
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,025,000	1,380,000	355,000	915,000	-	2,810,000
74,500	608,950	300,325	3,337,275	-	658,375
1,099,500	1,988,950	655,325	4,252,275	-	3,468,375
56,543	20,322	28,550	(626,864)	1,461	(838,778)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
56,543	20,322	28,550	(626,864)	1,461	(838,778)
1,226,635	81,153	498,888	2,186,767	10,020,072	3,517,886
$ 1,283,178	$ 101,475	$ 527,438	$ 1,559,903	$ 10,021,533	$ 2,679,108

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

		Capital Projects Funds	
	Total Debt Service Funds	USTREAS Restore Act Projects Fund-34850	TXDOT CR-58 CSJ 304 Fund-34881
Revenues:			
Property taxes	$ 9,796,927	$ -	$ -
Intergovernmental	-	546,694	2,650,387
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	308,732	-	-
Miscellaneous	-	-	153,093
Total revenues	10,105,659	546,694	2,803,480
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	546,694	3,554,006
Debt service:			
Principal	6,485,000	-	-
Interest and fiscal charges	4,979,425	-	-
Total expenditures	11,464,425	546,694	3,554,006
Excess (deficiency) of revenue over expenditures	(1,358,766)	-	(750,526)
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	750,526
Transfers out	-	-	-
Total other financing sources (uses)	-	-	750,526
Net change in fund balance	(1,358,766)	-	-
Fund balance - beginning	17,531,401	-	-
Fund balance - ending	$ 16,172,635	$ -	$ -

Capital Projects Funds					
TXDOT CR-59 CSJ 305 Fund-34882	TXDOT CR-101 CSJ 303 Fund-34883	TXDOT CTIF Fund-36802	2018 Certificate of Obligation C & M Fund-52100	2021 Certificate of Obligation C & M Fund-52200	Ring of Honor C & M Fund-57200
$ -	$ -	$ -	$ -	$ -	$ -
60,279	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	81,824	-	2,394
-	-	-	-	3,822	-
60,279	-	-	81,824	3,822	2,394
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
88,086	-	58,673	1,211,059	10,859,948	-
-	-	-	-	-	-
-	-	-	-	-	-
88,086	-	58,673	1,211,059	10,859,948	-
(27,807)	-	(58,673)	(1,129,235)	(10,856,126)	2,394
-	-	-	-	-	-
27,807	-	58,673	-	10,856,126	-
-	-	-	-	-	-
27,807	-	58,673	-	10,856,126	-
-	-	-	(1,129,235)	-	2,394
-	-	-	2,559,697	-	65,358
$ -	$ -	$ -	$ 1,430,462	$ -	$ 67,752

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds

For the Year Ended September 30, 2025

	Total Capital Projects Funds	Total Other Governmental Funds
Revenues:		
Property taxes	$ -	$ 12,554,867
Intergovernmental	3,257,360	29,274,328
Charges for services	-	5,959,607
Licenses and permits	-	1,162,972
Fines and forfeitures	-	1,548,412
Special assessments	-	60,652
Investment income	84,218	1,369,098
Miscellaneous	156,915	1,194,079
Total revenues	3,498,493	53,124,015
Expenditures:		
Current:		
General administration	-	1,979,544
Judicial and legal	-	2,952,219
Financial administration	-	354,893
Elections	-	271,960
Public facilities	-	4,303
Public safety	-	3,341,299
Corrections	-	5,710,157
Public transportation	-	784,949
Health and welfare	-	10,782,709
Culture and recreation	-	845,796
Environmental protection	-	6,107,150
Community development	-	1,922,170
Capital outlay	16,318,466	20,910,760
Debt service:		
Principal	-	6,489,389
Interest and fiscal charges	-	4,979,566
Total expenditures	16,318,466	67,436,866
Excess (deficiency) of revenue over expenditures	(12,819,973)	(14,312,851)
Other Financing Sources (Uses):		
Proceeds from sale of capital assets	-	3,111
Transfers in	11,693,132	16,345,006
Transfers out	-	(1,961,004)
Total other financing sources (uses)	11,693,132	14,387,113
Net change in fund balance	(1,126,841)	74,262
Fund balance - beginning	2,625,055	41,779,526
Fund balance – ending	$ 1,498,214	$ 41,853,788

BRAZORIA COUNTY, TEXAS

Schedule of Expenditures - Budget and Actual - By Function, Department and Legal Level of Budgetary Control - General Fund

For the Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
General Administration:				
County Judge:				
Salaries and wages, and employee benefits	$ 838,242	$ 838,242	$ 819,977	$ 18,265
Operating expenditures	54,300	54,386	28,071	26,315
Total County Judge	892,542	892,628	848,048	44,580
South Service Center:				
Salaries and wages, and employee benefits	462,051	462,051	457,359	4,692
Operating expenditures	11,775	11,950	5,685	6,265
Total South Service Center	473,826	474,001	463,044	10,957
Central Service Center:				
Salaries and wages, and employee benefits	487,858	487,858	469,295	18,563
Operating expenditures	8,900	8,900	1,980	6,920
Total Central Service Center	496,758	496,758	471,275	25,483
North Service Center:				
Salaries and wages, and employee benefits	521,321	521,321	475,592	45,729
Operating expenditures	12,471	12,669	10,400	2,269
Total North Service Center	533,792	533,990	485,992	47,998
West Service Center:				
Salaries and wages, and employee benefits	513,794	513,794	513,029	765
Operating expenditures	26,400	26,400	5,936	20,464
Total West Service Center	540,194	540,194	518,965	21,229
County Clerk:				
Salaries and wages, and employee benefits	3,180,005	3,180,005	3,089,752	90,253
Operating expenditures	51,800	53,269	44,425	8,844
Total County Clerk	3,231,805	3,233,274	3,134,177	99,097
Veteran's Service:				
Salaries and wages, and employee benefits	255,625	255,625	254,016	1,609
Operating expenditures	8,550	8,594	4,550	4,044
Total Veteran's Service	264,175	264,219	258,566	5,653

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
General Administration - Continued:				
Emergency Management:				
Salaries and wages, and employee benefits	$ 480,256	$ 484,256	$ 482,629	$ 1,627
Operating expenditures	55,600	54,480	22,142	32,338
Total Emergency Management	535,856	538,736	504,771	33,965
Non-departmental:				
Operating expenditures	9,624,597	9,241,134	7,983,937	1,257,197
Capital outlay	5,000	56,920	56,920	-
Total Non-departmental	9,629,597	9,298,054	8,040,857	1,257,197
Total General Administration	16,598,545	16,271,854	14,725,695	1,546,159
Judicial and Legal:				
County Court at Law 1:				
Salaries and wages, and employee benefits	485,447	507,247	506,874	373
Operating expenditures	287,275	363,275	381,435	(18,160)
Total County Court at Law 1	772,722	870,522	888,309	(17,787)
County Court at Law 2:				
Salaries and wages, and employee benefits	490,187	490,187	477,437	12,750
Operating expenditures	349,530	465,530	447,261	18,269
Total County Court at Law 2	839,717	955,717	924,698	31,019
County Court at Law 3:				
Salaries and wages, and employee benefits	501,707	520,007	520,180	(173)
Operating expenditures	308,059	387,253	382,298	4,955
Total County Court at Law 3	809,766	907,260	902,478	4,782
County Court at Law 4:				
Salaries and wages, and employee benefits	536,677	540,977	540,708	269
Operating expenditures	365,200	419,830	440,235	(20,405)
Total County Court at Law 4	901,877	960,807	980,943	(20,136)
Probate Court Investigations:				
Salaries and wages, and employee benefits	201,090	201,290	201,099	191
Operating expenditures	5,044	5,044	3,616	1,428
Total Probate Court Investigations	206,134	206,334	204,715	1,619
District Courts:				
Salaries and wages, and employee benefits	933,998	979.193	976,265	2,928
Operating expenditures	223,100	150.327	97,140	53,187
Total District Courts	1,157,098	1,129,520	1,073,405	56,115

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Judicial and Legal - Continued:				
District Court - 149th:				
Salaries and wages, and employee benefits	$ 306,577	$ 307,627	$ 307,798	$ (171)
Operating expenditures	636,500	916,500	1,125,915	(209,415)
Total District Court - 149th	943,077	1,224,127	1,433,713	(209,586)
District Court - 239th:				
Salaries and wages, and employee benefits	310,025	310,025	309,193	832
Operating expenditures	755,000	885,000	865,834	19,166
Total District Court - 239th	1,065,025	1,195,025	1,175,027	19,998
District Court - 300th:				
Salaries and wages, and employee benefits	322,404	323,454	323,245	209
Operating expenditures	610,000	643,000	659,273	(16,273)
Total District Court - 300th	932,404	966,454	982,518	(16,064)
District Court - 412th:				
Salaries and wages, and employee benefits	320,350	321,400	321,276	124
Operating expenditures	1,030,000	1,070,000	1,083,429	(13,429)
Total District Court - 412th	1,350,350	1,391,400	1,404,705	(13,305)
District Court - 461st:				
Salaries and wages, and employee benefits	305,330	306,680	306,951	(271)
Operating expenditures	365,000	848,000	811,673	36,327
Total District Court - 461st	670,330	1,154,680	1,118,624	36,056
District Clerk:				
Salaries and wages, and employee benefits	3,311,231	3,311,231	3,235,312	75,919
Operating expenditures	82,200	84,107	50,382	33,725
Total District Clerk	3,393,431	3,395,338	3,285,694	109,644
Justice of the Peace Pct. 1, Pl. 1:				
Salaries and wages, and employee benefits	614,670	614,670	589,728	24,942
Operating expenditures	23,183	23,183	10,986	12,197
Total Justice of the Peace Pct. 1, Pl. 1	637,853	637,853	600,714	37,139
Justice of the Peace Pct. 1, Pl. 2:				
Salaries and wages, and employee benefits	637,663	637,663	627,424	10,239
Operating expenditures	93,500	93,500	82,444	11,056
Total Justice of the Peace Pct. 1, Pl. 2	731,163	731,163	709,868	21,295

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Judicial and Legal - Continued:				
Justice of the Peace Pct. 2, Pl. 1:				
Salaries and wages, and employee benefits	$ 606,905	$ 606,905	$ 579,118	$ 27,787
Operating expenditures	15,440	15,440	9,740	5,700
Total Justice of the Peace Pct. 2, Pl. 1	622,345	622,345	588,858	33,487
Justice of the Peace Pct. 2, Pl. 2:				
Salaries and wages, and employee benefits	614,145	614,145	609,649	4,496
Operating expenditures	22,700	22,700	9,141	13,559
Total Justice of the Peace Pct. 2, Pl. 2	636,845	636,845	618,790	18,055
Justice of the Peace Pct. 3, Pl. 1:				
Salaries and wages, and employee benefits	547,118	547,118	488,036	59,082
Operating expenditures	17,900	18,900	7,004	11,896
Total Justice of the Peace Pct. 3, Pl. 1	565,018	566,018	495,040	70,978
Justice of the Peace Pct. 3, Pl. 2:				
Salaries and wages, and employee benefits	526,866	526,866	503,814	23,052
Operating expenditures	17,900	18,224	8,361	9,863
Total Justice of the Peace Pct. 3, Pl. 2	544,766	545,090	512,175	32,915
Justice of the Peace Pct. 4, Pl. 1:				
Salaries and wages, and employee benefits	612,643	612,643	604,820	7,823
Operating expenditures	17,550	17,581	8,557	9,024
Total Justice of the Peace Pct. 4, Pl. 1	630,193	630,224	613.377	16,847
Justice of the Peace Pct. 4, Pl. 2:				
Salaries and wages, and employee benefits	703,564	703,764	704,180	(416)
Operating expenditures	51,450	54,483	23,674	30,809
Total Justice of the Peace Pct. 4, Pl. 2	755,014	758,247	727,854	30,393
District Attorney:				
Salaries and wages, and employee benefits	10,631,812	10,663,178	10,644,334	18,844
Operating expenditures	208,700	224,987	171,347	53,640
Capital outlay	202,268	427,029	425,102	1,927
Debt service	-	51,000	50,240	760
Total District Attorney	11,042,780	11,366,194	11,291,023	75,171
Judicial Miscellaneous:				
Salaries and wages, and employee benefits	432,105	432,105	345,270	86,835
Operating expenditures	1,885,750	2,615,940	2,366,571	249,369
Total Judicial Miscellaneous	2,317,855	3,048,045	2,711,841	336,204

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Judicial and Legal - Continued:				
Indigent Defense:				
Salaries and wages, and employee benefits	$ 255,479	$ 257,479	$ 257,377	$ 102
Operating expenditures	6,671	6,821	5,361	1,460
Total Indigent Defense	262,150	264,300	262,738	1,562
Bail Bond Board:				
Salaries and wages, and employee benefits	148,776	152,776	151,797	979
Operating expenditures	5,500	5,500	1,327	4,173
Total Bail Bond Board	154,276	158,276	153,124	5,152
Total Judicial and Legal	31,942,189	34,321,784	33,660,231	661,553
Financial Administration:				
County Auditor:				
Salaries and wages, and employee benefits	2,315,622	2,315,622	2,283,835	31,787
Operating expenditures	19,450	19,534	8,402	11,132
Total County Auditor	2,335,072	2,335,156	2,292,237	42,919
Purchasing:				
Salaries and wages, and employee benefits	852,133	852,133	849,991	2,142
Operating expenditures	41,100	41,112	27,938	13,174
Total Purchasing	893,233	893,245	877,929	15,316
County Treasurer:				
Salaries and wages, and employee benefits	421,675	422,475	421,832	643
Operating expenditures	92,670	93,515	64,188	29,327
Total County Treasurer	514,345	515,990	486,020	29,970
Human Resources:				
Salaries and wages, and employee benefits	1,083,820	1,058,820	1,028,680	30,140
Operating expenditures	117,817	161,055	134,104	26,951
Total Human Resources	1,201,637	1,219,875	1,162,784	57,091
Tax Assessor-Collector:				
Salaries and wages, and employee benefits	4,434,945	4,434,945	4,231,991	202,954
Operating expenditures	207,700	207,852	203,795	4,057
Capital outlay	37,350	40,350	40,350	-
Total Tax Assessor-Collector	4,679,995	4,683,147	4,476,136	207,011

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Financial Administration - Continued:				
Information Systems:				
Salaries and wages, and employee benefits	$ 3,965,218	$ 3,965,218	$ 3,912,765	$ 52,453
Operating expenditures	7,995,303	7,011,186	5,570,405	1,440,781
Capital outlay	436,200	1,604,416	1,175,492	428,924
Debt service	290,000	1,327,000	1,320,377	6,623
Total Information Systems	12,686,721	13,907,820	11,979,039	1,928,781
Appraisal District Assessment:				
Operating expenditures	1,136,080	1,136,080	1,130,363	5,717
Total Appraisal District Assessment	1,136,080	1,136,080	1,130,363	5,717
Total Financial Administration	23,447,083	24,691,313	22,404,508	2,286,805
Elections:				
Salaries and wages, and employee benefits	851,063	851,063	725,034	126,029
Operating expenditures	448,850	449,358	321,376	127,982
Capital outlay	24,000	24,000	11,800	12,200
Total Elections	1,323,913	1,324,421	1,058,210	266,211
Public Facilities:				
Courthouses and Associated Buildings:				
Salaries and wages, and employee benefits	2,461,823	2,391,823	2,357,320	34,503
Operating expenditures	3,429,400	3,265,218	2,982,814	282,404
Capital outlay	335,000	644,815	228,678	416,137
Debt service	-	79,000	-	79,000
Total Courthouses and Associated Buildings	6,226,223	6,380,856	5,568,812	812,044
Property Insurance:				
Operating expenditures	2,600,000	2,600,000	2,384,209	215,791
Total Property Insurance	2,600,000	2,600,000	2,384,209	215,791
Total Public Facilities	8,826,223	8,980,856	7,953,021	1,027,835
Public Safety:				
County Sheriff:				
Salaries and wages, and employee benefits	23,040,266	23,876,891	23,712,981	163,910
Operating expenditures	3,324,000	2,998,046	2,506,156	491,890
Capital outlay	1,241,550	5,584,095	4,710,397	873,698
Debt service	-	951,000	892,796	58,204
Total County Sheriff	27,605,816	33,410,032	31,822,330	1,587,702
Animal Control:				
Salaries and wages, and employee benefits	592,660	606,535	613,158	(6,623)
Operating expenditures	87,500	96,256	73,146	23,110
Capital outlay	52,000	55,856	49,841	6,015
Total Animal Control:	732,160	758,647	736,145	22,502

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Public Safety - Continued:				
Crime Lab:				
Salaries and wages, and employee benefits	$ 716,055	$ 781,055	$ 765,475	$ 15,580
Operating expenditures	315,000	309,410	226,491	82,919
Capital outlay	25,000	30,590	30,589	1
Total Crime Lab	1,056,055	1,121,055	1,022,555	98,500
Texas Department of Public Safety:				
Salaries and wages, and employee benefits	232,533	232,533	231,975	558
Operating expenditures	1,550	1,550	71	1,479
Total Texas Department of Public Safety	234,083	234,083	232,046	2,037
Constable - Precinct 1:				
Salaries and wages, and employee benefits	1,166,529	1,266,529	1,259,172	7,357
Operating expenditures	265,539	322,058	283,508	38,550
Capital outlay	-	67,083	67,083	-
Total Constable - Precinct 1	1,432,068	1,655,670	1,609,763	45,907
Constable - Precinct 2:				
Salaries and wages, and employee benefits	1,061,806	1,061,806	1,076,858	(15,052)
Operating expenditures	233,400	266,857	212,924	53,933
Capital outlay	-	13,716	13,716	-
Total Constable - Precinct 2	1,295,206	1,342,379	1,303,498	38,881
Constable - Precinct 3:				
Salaries and wages, and employee benefits	1,126,588	1,126,588	1,027,523	99,065
Operating expenditures	257,800	330,658	194,971	135,687
Capital outlay	179,700	185,248	184,848	400
Total Constable - Precinct 3	1,564,088	1,642,494	1,407,342	235,152
Constable - Precinct 4:				
Salaries and wages, and employee benefits	1,906,710	1,946,710	1,958,458	(11,748)
Operating expenditures	228,500	201,811	181,598	20,213
Capital outlay	51,250	300,968	246,420	54,548
Total Constable - Precinct 4	2,186,460	2,449,489	2,386,476	63,013
Intensive Community Service Program:				
Salaries and wages, and employee benefits	117,244	117,244	72,876	44,368
Operating expenditures	66,110	66,110	49,798	16,312
Capital outlay	-	54,305	54,305	-
Total Intensive Community Service Program	183,354	237,659	176,979	60,680
Ambulance EMS:				
Operating expenditures	96,000	96,000	96,000	-
Total Ambulance EMS	96,000	96,000	96,000	-

BRAZORIA COUNTY, TEXAS
Schedule of Expenditures - Budget and Actual - By Function, Department and Legal Level of Budgetary Control - General Fund
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Public Safety - Continued:				
Fire Protection:				
Salaries and wages, and employee benefits	$ 65,468	$ 66,268	$ 65,554	$ 714
Operating expenditures	560,000	560,000	547,588	12,412
Total Fire Protection	625,468	626,268	613,142	13,126
Total Public Safety	37,010,758	43,573,776	41,406,276	2,167,500
Corrections:				
Detention Center:				
Salaries and wages, and employee benefits	15,609,080	16,947,830	16,736,541	211,289
Operating expenditures	9,540,000	9,687,759	8,227,904	1,459,855
Capital outlay	196,000	549,905	241,027	308,878
Total Detention Center	25,345,080	27,185,494	25,205,472	1,980,022
Juvenile Probation:				
Salaries and wages, and employee benefits	8,671,867	8,151,867	7,467,639	684,228
Operating expenditures	1,556,501	1,570,433	1,320,524	249,909
Capital outlay	50,000	69,400	68,870	530
Total Juvenile Probation	10,278,368	9,791,700	8,857,033	934,667
Adult Probation:				
Operating expenditures	266,350	384,172	349,341	34,831
Total Adult Probation	266,350	384,172	349,341	34,831
Total Corrections	35,889,798	37,361,366	34,411,846	2,949,520
Health and Welfare:				
Health Department:				
Salaries and wages, and employee benefits	599,975	979,857	975,412	4,445
Operating expenditures	94,600	94,992	75,978	19,014
Total Health Department	694,575	1,074,849	1,051,390	23,459
Environmental Health:				
Salaries and wages, and employee benefits	1,642,598	1,642,598	1,593,406	49,192
Operating expenditures	98,090	123,065	50,347	72,718
Total Environmental Health	1,740,688	1,765,663	1,643,753	121,910
Child Protective Services:				
Operating expenditures	118,000	124,520	47,118	77,402
Total Child Protective Services	118,000	124,520	47,118	77,402
Water Lab:				
Salaries and wages, and employee benefits	232,751	232,751	218,280	14,471
Operating expenditures	54,450	61,068	57,787	3,281
Total Water Lab	287,201	293,819	276,067	17,752

BRAZORIA COUNTY, TEXAS
Schedule of Expenditures - Budget and Actual - By Function, Department and Legal Level of Budgetary Control - General Fund
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Health and Welfare - Continued:				
County Welfare:				
Salaries and wages, and employee benefits	$ 60,688	$ 82,688	$ 78,702	$ 3,986
Operating expenditures	13,400	18,500	7,587	10,913
Total County Welfare	74,088	101,188	86,289	14,899
Indigent Health Care:				
Salaries and wages, and employee benefits	200,900	200,900	186,971	13,929
Operating expenditures	2,439,605	1,931,011	1,356,737	574,274
Total Indigent Health Care	2,640,505	2,131,911	1,543,708	588,203
Total Health and Welfare	5,555,057	5,491,950	4,648,325	843,625
Public Assistance:				
Mental Health:				
Operating expenditures	268,800	268,800	268,800	-
Total Mental Health	268,800	268,800	268,800	-
Actions, Inc.:				
Operating expenditures	70,000	70,000	70,000	-
Total Actions, Inc.	70,000	70,000	70,000	-
Brazoria County Marine Protection:				
Operating expenditures	12,000	12,000	12,000	-
Total Brazoria County Marine Protection	12,000	12,000	12,000	-
Helpline:				
Operating expenditures	20,000	20,000	20,000	-
Total Helpline	20,000	20,000	20,000	-
Total Public Assistance	370,800	370,800	370,800	-
Culture and Recreation:				
Library:				
Salaries and wages, and employee benefits	6,973,810	6,943,810	6,918,911	24,899
Operating expenditures	1,699,338	1,817,260	1,734,628	82,632
Capital outlay	209,419	121,000	120,324	676
Debt service	-	42,000	41,048	952
Total Library	8,882,567	8,924,070	8,814,911	109,159
Parks and Recreation:				
Salaries and wages, and employee benefits	4,013,411	4,013,411	3,943,461	69,950
Operating expenditures	1,360,050	1,562,581	1,347,303	215,278
Capital outlay	630,000	897,534	733,658	163,876
Total Parks and Recreation	6,003,461	6,473,526	6,024,422	449,104

BRAZORIA COUNTY, TEXAS

Schedule of Expenditures - Budget and Actual - By Function, Department and Legal Level of Budgetary Control - General Fund

For the Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Culture and Recreation - Continued:				
Fairgrounds:				
Salaries and wages, and employee benefits	$ 76,930	$ 77,230	$ 77,056	$ 174
Operating expenditures	285,540	285,540	286,028	(488)
Capital outlay	775,000	775,000	209,266	565,734
Total Fairgrounds	1,137,470	1,137,770	572,350	565,420
Museum Supplement:				
Salaries and wages, and employee benefits	646,493	572,493	574,151	(1,658)
Operating expenditures	26,932	20,663	14,249	6,414
Capital outlay	325,302	350,802	101,165	249,637
Total Museum Supplement	998,727	943,958	689,565	254,393
Total Culture and Recreation	17,022,225	17,479,324	16,101,248	1,378,076
Conservation:				
Agriculture Extension:				
Salaries and wages, and employee benefits	524,775	524,775	518,421	6,354
Operating expenditures	58,700	63,784	56,474	7,310
Total Agriculture Extension	583,475	588,559	574,895	13,664
Total Conservation	583,475	588,559	574,895	13,664
Environmental protection:				
Flood Plain Administrator:				
Salaries and wages, and employee benefits	326,999	326,999	311,860	15,139
Operating expenditures	12,400	15,473	12,932	2,541
Capital outlay	-	49,895	49,895	-
Total Flood Plain Administrator	339,399	392,367	374,687	17,680
Total Environmental Protection	339,399	392,367	374,687	17,680
Total Current Expenditures	$ 178,909,465	$ 190,848,370	$ 177,689,742	$ 13,158,628

BRAZORIA COUNTY, TEXAS Exhibit 18

Schedule of Expenditures - Budget and Actual - By Function, Department and Legal Level of Budgetary Control - Road & Bridge Fund
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Financial Administration:				
Information Systems:				
Operating expenditures	$ 10,000	$ 20,000	$ 15,306	$ 4,694
Total Financial Administrations	10,000	20,000	15,306	4,694
Public Transportation:				
Engineers Office:				
Salaries and wages, and employee benefits	17,130,293	15,885,293	15,208,226	677,067
Operating expenditures	10,052,267	12,142,359	9,450,703	2,691,656
Capital outlay	20,069,733	41,033,699	32,702,298	8,331,401
Total Public Transportation	47,252,293	69,061,351	57,361,227	11,700,124
Total Current Expenditures	$ 47,262,293	$ 69,081,351	$ 57,376,533	$ 11,704,818

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2025

	Emergency Management Fire Code Fund - 38000			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ -	$ -	$ -	$ -
Licenses and permits	1,122,151	1,122,151	1,162,972	40,821
Investment income	-	-	-	-
Total revenues	1,122,151	1,122,151	1,162,972	40,821
Expenditures:				
General Administration:				
Operating expenditures	-	-	-	-
Total general administration	-	-	-	-
Financial Administration:				
Operating expenditures	41,610	41,610	25,476	16,134
Capital outlay	27,300	27,300	18,945	8,355
Total financial administration	68,910	68,910	44,421	24,489
Public Safety:				
Salaries and wages, and employee benefits	937,047	949,047	948,919	128
Operating expenditures	345,033	371,689	221,157	150,532
Capital outlay	150,000	198,213	151,766	46,447
Total public safety	1,432,080	1,518,949	1,321,842	197,107
Excess (deficiency) of revenues over expenditures	(378,839)	(465,708)	(203,291)	262,417
Other Financing Sources:				
Transfer in	310,000	310,000	-	(310,000)
Total other financing sources	310,000	310,000	-	(310,000)
Net change in fund balance	(68,839)	(155,708)	(203,291)	(47,583)
Fund balance - beginning	388,170	388,170	388,170	-
Fund balance - ending	$ 319,331	$ 232,462	$ 184,879	$ (47,583)

Vital Statistics Fee Fund - 38100

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 14,000	$ 14,000	$ 14,641	$ 641
-	-	-	-
6,500	6,500	4,970	(1,530)
20,500	20,500	19,611	(889)
3,500	3,500	-	3,500
3,500	3,500	-	3,500
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
17,000	17,000	19,611	2,611
-	-	-	-
-	-	-	-
17,000	17,000	19,611	2,611
132,552	132,552	132,552	-
$ 149,552	$ 149,552	$ 152,163	$ 2,611

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2025

	Records Management County Clerk Fund - 38110			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 500,000	$ 500,000	$ 643,540	$ 143,540
Investment income	100,000	100,000	69,841	(30,159)
Total revenues	600,000	600,000	713,381	113,381
Expenditures:				
General Administration:				
Salaries and wages, and employee benefits	103,517	103,517	49,060	54,457
Operating expenditures	772,000	1,421,739	1,022,906	398,833
Total general administration	875,517	1,525,256	1,071,966	453,290
Net change in fund balance	(275,517)	(925,256)	(358,585)	566,671
Fund balance - beginning	2,341,200	2,341,200	2,341,200	-
Fund balance - ending	$ 2,065,683	$ 1,415,944	$ 1,982,615	$ 566,671

Records Archive County Clerk Fund - 38120

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 525,000	$ 550,000	$ 627,660	$ 77,660
150,000	150,000	93,261	(56,739)
675,000	700,000	720,921	20,921
117,636	142,636	136,916	5,720
640,000	677,349	464,179	213,170
757,636	819,985	601,095	218,890
(82,636)	(119,985)	119,826	239,811
2,618,347	2,618,347	2,618,347	-
$ 2,535,711	$ 2,498,362	$ 2,738,173	$ 239,811

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2025

	Civil, Criminal & Probate Records Management Fund - 38200			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 300	$ 300	$ 137	$ (163)
Investment income	30,000	30,000	23,863	(6,137)
Total revenues	30,300	30,300	24,000	(6,300)
Expenditures:				
General Administration:				
Operating expenditures	30,500	505,500	20,352	485,148
Total general administration	30,500	505,500	20,352	485,148
Net change in fund balance	(200)	(475,200)	3,648	478,848
Fund balance - beginning	565,378	565,378	565,378	-
Fund balance - ending	$ 565,178	$ 90,178	$ 569,026	$ 478,848

County/District Court Technology Fund - 38220

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 8,060	$ 8,060	$ 7,068	$ (992)
8,000	8,000	5,527	(2,473)
16,060	16,060	12,595	(3,465)
-	-	-	-
-	-	-	-
16,060	16,060	12,595	(3,465)
147,563	147,563	147,563	-
$ 163,623	$ 163,623	$ 160,158	$ (3,465)

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2025

	Records Preservation County Clerk Fund - 38230			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 750	$ 750	$ 105	$ (645)
Investment income	8,000	8,000	5,427	(2,573)
Total revenues	8,750	8,750	5,532	(3,218)
Expenditures:				
General administration:				
Operating expenditures	-	-	-	-
Total general administration	-	-	-	-
Net change in fund balance	8,750	8,750	5,532	(3,218)
Fund balance - beginning	120,162	120,162	120,162	-
Fund balance - ending	$ 128,912	$ 128,912	$ 125,694	$ (3,218)

CCSB41 Consolidated Records Management Fund - 38250

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 40,000	$ 40,000	$ 45,275	$ 5,275
-	-	5,389	5,389
40,000	40,000	50,664	10,664
-	-	-	-
-	-	-	-
40,000	40,000	50,664	10,664
127,381	127,381	127,381	-
$ 167,381	$ 167,381	$ 178,045	$ 10,664

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2025

	Records Management District Clerk Fund - 38320			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 19,200	$ 19,200	$ 14,034	$ (5,166)
Investment income	2,000	2,000	2,088	88
Total revenues	21,200	21,200	16,122	(5,078)
Expenditures:				
Judicial and Legal:				
Salaries and wages, and employee benefits	24,019	24,019	-	24,019
Total judicial and legal	24,019	24,019	-	24,019
Net change in fund balance	(2,819)	(2,819)	16,122	18,941
Fund balance - beginning	61,216	61,216	61,216	-
Fund balance - ending	$ 58,397	$ 58,397	$ 77,338	$ 18,941

Records Archive District Clerk Fund - 38330

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 4,020	$ 4,020	$ 456	$ (3,564)
1,200	1,200	1,037	(163)
5,220	5,220	1,493	(3,727)
20,016	20,016	-	20,016
20,016	20,016	-	20,016
(14,796)	(14,796)	1,493	16,289
39,179	39,179	39,179	-
$ 24,383	$ 24,383	$ 40,672	$ 16,289

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2025

	Records Preservation District Clerk Fund - 38340			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 3,180	$ 3,180	$ 375	$ (2,805)
Investment income	1,000	1,000	821	(179)
Total revenues	4,180	4,180	1,196	(2,984)
Expenditures:				
Judicial and Legal:				
Salaries and wages and employee benefits	-	-	-	-
Operating expenditures	-	-	-	-
Total judicial and legal	-	-	-	-
Net change in fund balance	4,180	4,180	1,196	(2,984)
Fund balance - beginning	22,165	22,165	22,165	-
Fund balance - ending	$ 26,345	$ 26,345	$ 23,361	$ (2,984)

Records Technology District Clerk Fund - 38350

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 4,180	$ 4,180	$ 86	$ (4,094)
2,500	2,500	1,444	(1,056)
6,680	6,680	1,530	(5,150)
-	-	-	-
-	-	-	-
-	-	-	-
6,680	6,680	1,530	(5,150)
39,335	39,335	39,335	-
$ 46,015	$ 46,015	$ 40,865	$ (5,150)

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2025

	DCSB41 Consolidated Records Management Fund - 38360			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 140,400	$ 140,400	$ 164,927	$ 24,527
Investment income	-	-	16,253	16,253
Total revenues	140,400	140,400	181,180	40,780
Expenditures:				
Public Safety:				
Salaries and wages, and employee benefits	-	-	-	-
Total public safety	-	-	-	-
Excess (deficiency) of revenues over expenditures	140,400	140,400	181,180	40,780
Other Financing Sources:				
Transfers in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	140,400	140,400	181,180	40,780
Fund balance - beginning	372,005	372,005	372,005	-
Fund balance - ending	$ 512,405	$ 512,405	$ 553,185	$ 40,780

Justice Court Building Security Fund - 38400			
Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 48,400	$ 58,400	$ 69,613	$ 11,213
-	-	-	-
48,400	58,400	69,613	11,213
328,140	338,140	334,286	3,854
328,140	338,140	334,286	3,854
(279,740)	(279,740)	(264,673)	15,067
-	-	264,673	264,673
-	-	264,673	264,673
(279,740)	(279,740)	-	279,740
-	-	-	-
$ (279,740)	$ (279,740)	$ -	$ 279,740

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2025

	Justice Court Technology Fund - 38410			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 43,600	$ 43,600	$ 59,376	$ 15,776
Investment income	25,000	25,000	27,679	2,679
Miscellaneous	-	-	-	-
Total revenues	68,600	68,600	87,055	18,455
Expenditures:				
General Administration:				
Operating expenditures	-	-	-	-
Total general administration	-	-	-	-
Financial Administration:				
Operating expenditures	3,250	48,250	26,998	21,252
Total financial administration	3,250	48,250	26,998	21,252
Public Safety:				
Salaries and wages, and employee benefits	-	-	-	-
Total public safety	-	-	-	-
Corrections:				
Salaries and wages, and employee benefits	-	-	-	-
Total corrections	-	-	-	-
Net change in fund balance	65,350	20,350	60,057	39,707
Fund balance - beginning	736,699	736,699	736,699	-
Fund balance - ending	$ 802,049	$ 757,049	$ 796,756	$ 39,707

Courthouse Security Fund - 38500

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 131,390	$ 131,390	$ 151,402	$ 20,012
50,000	50,000	12,650	(37,350)
350	350	440	90
181,740	181,740	164,492	(17,248)
10,000	2,500	2,346	154
10,000	2,500	2,346	154
-	-	-	-
-	-	-	-
380,360	387,860	380,669	7,191
380,360	387,860	380,669	7,191
177,014	177,014	173,212	3,802
177,014	177,014	173,212	3,802
(385,634)	(385,634)	(391,735)	(6,101)
578,524	578,524	578,524	-
$ 192,890	$ 192,890	$ 186,789	$ (6,101)

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2025

	County Attorney Access Card Fund - 38501			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 6,000	$ 6,000	$ 8,065	$ 2,065
Investment income	500	500	651	151
Total revenues	6,500	6,500	8,716	2,216
Expenditures:				
General Administration:				
Operating expenditures	-	11,200	-	11,200
Total general administration	-	11,200	-	11,200
Judicial and Legal:				
Operating expenditures	-	-	-	-
Total judicial and legal	-	-	-	-
Net change in fund balance	6,500	(4,700)	8,716	13,416
Fund balance - beginning	12,127	12,127	12,127	-
Fund balance - ending	$ 18,627	$ 7,427	$ 20,843	$ 13,416

SB41 Court Reporter Service Fund - 38514

Budgeted Amounts		Actual	Variance With Final Budget Positive
Original	Final	Amounts	(Negative)
$ 122,000	$ 122,000	$ 163,636	$ 41,636
-	-	17,549	17,549
122,000	122,000	181,185	59,185
-	-	-	-
-	-	-	-
-	45,000	746	44,254
-	45,000	746	44,254
122,000	77,000	180,439	103,439
408,293	408,293	408,293	-
$ 530,293	$ 485,293	$ 588,732	$ 103,439

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2025

	District Attorney Hot Check Collection Fund - 38710			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 2,700	$ 2,700	$ 1,019	$ (1,681)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	2,700	2,700	1,019	(1,681)
Expenditures:				
Judicial and Legal:				
Operating expenditures	3,500	3,500	2,923	577
Capital outlay	-	-	-	-
Total judicial and legal	3,500	3,500	2,923	577
Excess (deficiency) of revenues over expenditures	(800)	(800)	(1,904)	(1,104)
Other Financing Sources:				
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	(800)	(800)	(1,904)	(1,104)
Fund balance - beginning	8,467	8,467	8,467	-
Fund balance - ending	$ 7,667	$ 7,667	$ 6,563	$ (1,104)

District Attorney Forfeiture CCP Chapter 59 Fund - 38730

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ -	$ -	$ -	$ -
60,000	190,000	398,912	208,912
12,000	12,000	15,716	3,716
-	-	67,063	67,063
72,000	202,000	481,691	279,691
89,000	159,000	75,659	83,341
-	163,230	118,879	44,351
89,000	322,230	194,538	127,692
(17,000)	(120,230)	287,153	407,383
-	-	2,000	2,000
-	-	2,000	2,000
(17,000)	(120,230)	289,153	409,383
319,665	319,665	319,665	-
$ 302,665	$ 199,435	$ 608,818	$ 409,383

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2025

	Special Inventory Dealer Escrow - Tax Fund - 38820			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Property taxes	$ 20,000	$ 20,000	$ 54,596	$ 34,596
Investment income	50,000	50,000	47,017	(2,983)
Total revenues	70,000	70,000	101,613	31,613
Expenditures:				
Financial Administration:				
Operating expenditures	25,600	25,600	12,133	13,467
Capital outlay	38,500	39,925	39,925	-
Total financial administration	64,100	65,525	52,058	13,467
Net change in fund balance	5,900	4,475	49,555	45,080
Fund balance - beginning	239,098	239,098	239,098	-
Fund balance - ending	$ 244,998	$ 243,573	$ 288,653	$ 45,080

Constable Precinct 2 Forfeiture Fund - 39020

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ -	$ -	$ -	$ -
200	200	109	(91)
200	200	109	(91)
-	-	-	-
-	-	-	-
-	-	-	-
200	200	109	(91)
2,983	2,983	2,983	-
$ 3,183	$ 3,183	$ 3,092	$ (91)

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2025

	Constable Precinct 4 Forfeiture Fund - 39040			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Investment income	$ 150	$ 150	$ 88	$ (62)
Miscellaneous	-	-	-	-
Total revenues	150	150	88	(62)
Expenditures:				
Public Safety:				
Operating expenditures	-	-	-	-
Total public safety	-	-	-	-
Excess (deficiency) of revenues over expenditures	150	150	88	(62)
Other Financing Sources:				
Transfer in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	150	150	88	(62)
Fund balance - beginning	2,404	2,404	2,404	-
Fund balance - ending	$ 2,554	$ 2,554	$ 2,492	$ (62)

Sheriff Contraband Forfeiture Fund - 39100			
Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 8,000	$ 8,000	$ 2,739	$ (5,261)
-	-	228	228
8,000	8,000	2,967	(5,033)
76,000	76,000	60,875	15,125
76,000	76,000	60,875	15,125
(68,000)	(68,000)	(57,908)	10,092
30,000	30 000	429,777	399,777
30,000	30 000	429,777	399,777
(38,000)	(38,000)	371,869	409,869
40,054	40,054	40,054	-
$ 2,054	$ 2,054	$ 411,923	$ 409,869

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2025

	Brazoria County Narcotics Task Force Fund - 39110			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ -	$ -	$ -	$ -
Fines and forfeitures	50,000	50,000	864,422	814,422
Investment income	60,000	60,000	57,203	(2,797)
Miscellaneous	-	-	156,481	156,481
Total revenues	110,000	110,000	1,078,106	968,106
Expenditures:				
Public safety:				
Operating expenditures	70,000	95,000	558,460	(463,460)
Total public safety	70,000	95,000	558,460	(463,460)
Corrections:				
Salaries and wages, and employee benefits	-	-	-	-
Operating expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total corrections	-	-	-	-
Excess of revenues over expenditures	40,000	15,000	519,646	504,646
Other Financing Sources:				
Transfers out	(30,000)	(30,000)	(429,777)	(399,777)
Total other financing uses	(30,000)	(30,000)	(429,777)	(399,777)
Net change in fund balance	10,000	(15,000)	89,869	104,869
Fund balance - beginning	353,042	353,042	353,042	-
Fund balance - ending	$ 363,042	$ 338,042	$ 442,911	$ 104,869

Sheriff Commissary Fund - 39120

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 1,800,000	$ 1,800,000	$ 2,098,903	$ 298,903
-	-	-	-
30,000	30,000	53,523	23,523
-	-	339	339
1,830,000	1,830,000	2,152,765	322,765
-	-	-	-
-	-	-	-
355,644	355,644	302,171	53,473
1,250,200	1,380,200	1,290,658	89,542
-	39,734	38,857	877
8,000	8,000	4,530	3,470
1,613,844	1,783,578	1,636,216	147,362
216,156	46,422	516,549	470,127
-	-	-	-
-	-	-	-
216,156	46,422	516,549	470,127
1,253,906	1,253,906	1,253,906	-
$ 1,470,062	$ 1,300,328	$ 1,770,455	$ 470,127

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2025

	Sheriff Federal Forfeiture Fund - 39130			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental revenue	$ 80,000	$ 80,000	$ 277,308	$ 197,308
Charges for services	-	-	-	-
Investment income	30,000	30,000	23,417	(6,583)
Miscellaneous	-	-	-	-
Total revenues	110,000	110,000	300,725	190,725
Expenditures:				
Financial Administration:				
Operating expenditures	-	-	-	-
Total financial administration	-	-	-	-
Public Safety:				
Operating expenditures	9,000	24,000	18,045	5,955
Total public safety	9,000	24,000	18,045	5,955
Corrections:				
Salaries and wages, and employee benefits	-	-	-	-
Operating expenditures	-	-	-	-
Total corrections	-	-	-	-
Excess (deficiency) of revenues over expenditures	101,000	86,000	282,680	196,680
Other Financing Sources:				
Transfers in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	101,000	86,000	282,680	196,680
Fund balance - beginning	584,064	584,064	584,064	-
Fund balance - ending	$ 685,064	$ 670,064	$ 866,744	$ 196,680

Bond & Occupational License Supervision Fund - 39210

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ -	$ -	$ -	$ -
20,000	20,000	26,007	6,007
-	-	-	-
-	-	2,443	2,443
20,000	20,000	28,450	8,450
850	850	-	850
850	850	-	850
-	-	-	-
-	-	-	-
90,883	91,183	91,012	171
4,350	4,350	354	3,996
95,233	95,533	91,366	4,167
(76,083)	(76,383)	(62,916)	13,467
92,000	92,000	40,000	(52,000)
92,000	92,000	40,000	(52,000)
15,917	15,617	(22,916)	(38,533)
46,566	46,566	46,566	-
$ 62,483	$ 62,183	$ 23,650	$ (38,533)

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2025

	Library Special Projects Fund - 39410			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ -	$ -	$ -	$ -
Investment income	20,000	20,000	10,893	(9,107)
Miscellaneous	65,000	65,000	63,236	(1,764)
Total revenues	85,000	85,000	74,129	(10,871)
Expenditures:				
Judicial and Legal:				
Salaries and wages, and employee benefits	-	-	-	-
Operating expenditures	-	-	-	-
Total judicial and legal	-	-	-	-
Financial Administration:				
Operating expenditures	-	-	-	-
Total financial administration	-	-	-	-
Culture and Recreation:				
Operating expenditures	165,425	165,425	44,235	121,190
Total culture and recreation	165,425	165,425	44,235	121,190
Excess (deficiency) of revenues over expenditures	(80,425)	(80,425)	29,894	110,319
Other Financing Sources:				
Transfer in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	(80,425)	(80,425)	29,894	110,319
Fund balance - beginning	290,320	290,320	290,320	-
Fund balance - ending	$ 209,895	$ 209,895	$ 320,214	$ 110,319

Law Library Fund - 39800

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 190,000	$ 190,000	$ 229,823	$ 39,823
28,000	28,000	8,839	(19,161)
10,500	10,500	11,261	761
228,500	228,500	249,923	21,423
88,877	89,177	89,012	165
380,000	387,391	267,290	120,101
468,877	476,568	356,302	120,266
6,000	7,000	6,467	533
6,000	7,000	6,467	533
-	-	-	-
-	-	-	-
(246,377)	(255,068)	(112,846)	142,222
70,000	70,000	70,000	-
70,000	70,000	70,000	-
(176,377)	(185,068)	(42,846)	142,222
52,935	52,935	52,935	-
$ (123,442)	$ (132,133)	$ 10,089	$ 142,222

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual - Special Revenue Funds

For the Year Ended September 30, 2025

	Mosquito Control District Fund - 39900			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	$ 2,771,690	$ 2,771,690	$ 2,703,344	$ (68,346)
Charges for services	-	-	-	-
Investment income	100,000	100,000	47,378	(52,622)
Miscellaneous	-	-	1,114	1,114
Total revenues	2,871,690	2,871,690	2,751,836	(119,854)
Expenditures:				
Financial Administration:				
Operating expenditures	19,450	19,450	13,539	5,911
Total financial administration	19,450	19,450	13,539	5,911
Health and Welfare:				
Salaries and wages, and employee benefits	1,428,300	1,428,300	1,286,445	141,855
Operating expenditures	1,550,900	1,551,197	679,379	871,818
Capital outlay	63,000	63,000	52,860	10,140
Total health and welfare	3,042,200	3,042,497	2,018,684	1,023,813
Excess (deficiency) of revenues over expenditures	(189,960)	(190,257)	719,613	909,870
Other Financing Sources:				
Proceeds from sale of capital assets	-	-	1,111	1,111
Total other financing sources	-	-	1,111	1,111
Net change in fund balance	(189,960)	(190,257)	720,724	910,981
Fund balance - beginning	679,565	679,565	679,565	-
Fund balance - ending	$ 489,605	$ 489,308	$ 1,400,289	$ 910,981


STATE OF TEXAS
COUNTY OF BRAZORIA

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Debt Service Funds
For the Year Ended September 30, 2025

	2016 Limited Tax Refunding I & S Fund - 41000			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Property taxes	$ 1,132,260	$ 1,132,260	$ 1,103,388	$ (28,872)
Investment income	55,000	55,000	52,655	(2,345)
Total revenues	1,187,260	1,187,260	1,156,043	(31,217)
Expenditures:				
Debt service:				
Principal	1,025,000	1,025,000	1,025,000	-
Interest and fiscal charges	75,000	75,000	74,500	500
Total expenditures	1,100,000	1,100,000	1,099,500	500
Net change in fund balance	87,260	87,260	56,543	(30,717)
Fund balance - beginning	1,226,635	1,226,635	1,226,635	-
Fund balance - ending	$ 1,313,895	$ 1,313,895	$ 1,283,178	$ (30,717)

2012 Certificate of Obligation I & S Fund - 42000

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 2,048,397	$ 2,048,397	$ 1,996,534	$ (51,863)
10,000	10,000	12,738	2,738
2,058,397	2,058,397	2,009,272	(49,125)
1,380,000	1,380,000	1,380,000	-
608,450	608,950	608,950	-
1,988,450	1,988,950	1,988,950	-
69,947	69,447	20,322	(49,125)
81,153	81,153	81,153	-
$ 151,100	$ 150,600	$ 101,475	$ (49,125)

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Debt Service Funds
For the Year Ended September 30, 2025

	2018 Certificate of Obligation Bonds I & S Fund - 42100			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Property taxes	$ 678,149	$ 678,149	$ 661,405	$ (16,744)
Investment income	47,000	47,000	22,470	(24,530)
Total revenues	725,149	725,149	683,875	(41,274)
Expenditures:				
Debt service:				
Principal	355,000	355,000	355,000	-
Interest and fiscal charges	300,275	300,325	300,325	-
Total expenditures	655,275	655,325	655,325	-
Net change in fund balance	69,874	69,824	28,550	(41,274)
Fund balance - beginning	498,888	498,888	498,888	-
Fund balance - ending	$ 568,762	$ 568,712	$ 527,438	$ (41,274)

2021 Certificate of Obligation I & S Fund - 42200

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 3,616,892	$ 3,616,892	$ 3,527,388	$ (89,504)
260,000	260,000	98,023	(161,977)
3,876,892	3,876,892	3,625,411	(251,481)
915,000	915,000	915,000	-
3,338,275	3,338,275	3,337,275	1,000
4,253,275	4,253,275	4,252,275	1,000
(376,383)	(376,383)	(626,864)	(250,481)
2,186,767	2,186,767	2,186,767	-
$ 1,810,384	$ 1,810,384	$ 1,559,903	$ (250,481)

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance
Budget and Actual - Debt Service Funds
For the Year Ended September 30, 2025

	Road Bonds Mobility I & S Fund - 45000			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Property taxes	$ 2,578,065	$ 2,578,065	$ 2,506,751	$ (71,314)
Investment income	200,000	200,000	122,846	(77,154)
Total revenues	2,778,065	2,778,065	2,629,597	(148,468)
Expenditures:				
Debt service:				
Principal	2,810,000	2,810,000	2,810,000	-
Interest and fiscal charges	660,825	660,825	658,375	2,450
Total expenditures	3,470,825	3,470,825	3,468,375	2,450
Net change in fund balance	(692,760)	(692,760)	(838,778)	(146,018)
Fund balance - beginning	3,517,886	3,517,886	3,517,886	-
Fund balance - ending	$ 2,825,126	$ 2,825,126	$ 2,679,108	$ (146,018)

BRAZORIA COUNTY, TEXAS Exhibit 21

Schedule of Revenues, Expenses, and Change in Net Position -
Budget and Actual - Enterprise Fund
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Operating Revenues:				
Sales of fuel and supplies	$ 2,765,000	$ 2,765,000	$ 1,951,528	$ (813,472)
Operating grants	-	-	100,000	100,000
Rentals	574.600	574,600	662,591	87,991
Fees	462.811	462,811	355,677	(107,134)
Miscellaneous	65,000	65,000	65,960	960
Total operating revenues	3,867,411	3,867,411	3,135,756	(731,655)
Operating Expenses:				
Salaries and wages	886,895	886,895	890,675	(3,780)
Cost of fuel	2,540,000	2,540,000	1,553,637	986,363
Employee benefits	363,248	363,248	449,692	(86,444)
Supplies	155,100	155,100	233,905	(78,805)
Other charges	425,102	425,962	188,148	237,814
Depreciation	1,400,000	1,400,000	1,066,243	333,757
Total operating expenses	5,770,345	5,771,205	4,382,300	1,388,905
Operating loss	(1,902,934)	(1,903,794)	(1,246,544)	657,250
Transfers out	(1,711,000)	(1,711,000)	-	1,711,000
Change in net position	(3,613,934)	(3,614,794)	(1,246,544)	2,368,250
Net position - beginning	9,995,543	9,995,543	9,995,543	-
Net position - ending	$ 6,381,609	$ 6,380,749	$ 8,748,999	$ 2,368,250

BRAZORIA COUNTY, TEXAS Exhibit 22

Combining Statement of Net Position - Internal Service Funds
September 30, 2025

	Self Insurance Liability	Self Insurance Health	Self Insurance Health Clinic	Total
Assets:				
Cash and temporary investments	$ 1,466,054	$ 2,617,094	$ 321,695	$ 4,404,843
Receivables (net of allowance for uncollectibles):				
Accounts	-	1,183,758	26,681	1,210,439
Accrued interest	-	214	-	214
Total assets	1,466,054	3,801,066	348,376	5,615,496
Liabilities:				
Accounts and accrued liabilities payable	6,931	393,431	153,293	553,655
Estimated claims payable	400,000	2,663,598	-	3,063,598
Total liabilities	406,931	3,057,029	153,293	3,617,253
Net Position:				
Unrestricted	1,059,123	744,037	195,083	1,998,243
Total net position	$ 1,059,123	$ 744,037	$ 195,083	$ 1,998,243

BRAZORIA COUNTY, TEXAS Exhibit 23

Combining Statement of Revenues, Expenses and Change in Net Position - Internal Service Funds
For the Year Ended September 30, 2025

	Self Insurance Liability	Self Insurance Health	Self Insurance Health Clinic	Total
Operating Revenues:				
Contributions for self-insurance	$ -	$ 24,847,245	$ 777,246	$ 25,624,491
Total operating revenues	-	24,847,245	777,246	25,624,491
Operating Expenses:				
Legal expenses and settlements	399,416	-	-	399,416
Health claims expense	-	26,337,921	-	26,337,921
Health services expense	-	-	859,222	859,222
Administrative expense	-	2,604,241	75,698	2,679,939
Total operating expenses	399,416	28,942,162	934,920	30,276,498
Operating loss	(399,416)	(4,094,917)	(157,674)	(4,652,007)
Non-Operating Revenue:				
Investment income	45,702	201,698	-	247,400
Net loss before transfers	(353,714)	(3,893,219)	(157,674)	(4,404,607)
Transfers in	473,078	-	185,000	658,078
Transfers out	-	(185,000)	-	(185,000)
Change in net position	119,364	(4,078,219)	27,326	(3,931,529)
Net position - beginning	939,759	4,822,256	167,757	5,929,772
Net position - ending	$ 1,059,123	$ 744,037	$ 195,083	$ 1,998,243

BRAZORIA COUNTY, TEXAS Exhibit 24

Combining Statement of Cash Flows - Internal Service Funds
For the Year Ended September 30, 2025

	Self Insurance Liability	Self Insurance Health	Self Insurance Health Clinic	Total
Cash Flows from Operating Activities:				
Cash flows received from employees and other funds	$ -	$ 24,889,648	$ 766,779	$ 25,656,427
Cash paid to and on behalf of employees	-	(26,108,434)	(707,699)	(26,816,133)
Cash paid to suppliers and others	(392,485)	(2,769,475)	(75,834)	(3,237,794)
Net cash used by operating activities	(392,485)	(3,988,261)	(16,754)	(4,397,500)
Cash Flows from Noncapital Financing Activities:				
Transfers from other funds	473,078	-	185,000	658,078
Transfers to other funds	-	(185,000)	-	(185,000)
Net cash provided (used) by noncapital financing activities	473,078	(185,000)	185,000	473,078
Cash Flows from Investing Activities:				
Investment income	45,702	201,595	-	247,297
Net cash provided by investment activities	45,702	201,595	-	247,297
Net change in cash and temporary investments	126,295	(3,971,666)	168,246	(3,677,125)
Cash and temporary investments - beginning	1,339,759	6,588,760	153,449	8,081,968
Cash and temporary investments - ending	$ 1,466,054	$ 2,617,094	$ 321,695	$ 4,404,843
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:				
Operating Activities:				
Operating loss	$ (452,811)	$ (4,094,917)	$ (157,674)	$ (4,705,402)
Changes in Assets and Liabilities:				
(Increase) Decrease In:				
Accounts receivable	-	42,403	(10,467)	31,936
Increase (Decrease) in:				
Accounts and accrued liabilities payable	6,931	(165,234)	151,387	(6,916)
Estimated claims payable	-	229,487	-	229,487
Net cash used for operating activities	$ (445,880)	$ (3,988,261)	$ (16,754)	$ (4,450,895)

BRAZORIA COUNTY, TEXAS Exhibit 25

Combining Statement of Net Position - Fiduciary Funds
September 30, 2025

	Groundwater Conservation Fund	Adult Probation Fund	County & District Clerk Fund	Total Custodial Funds
Assets:				
Cash and temporary investments	$ 2,674,468	$ 1,250,346	$ 28,050,308	$ 31,975,122
Accounts receivable	4,227	2,747	-	6,974
Other assets	53,290	-	-	53,290
Total assets	2,731,985	1,253,093	28,050,308	32,035,386
Liabilities:				
Accounts and accrued liabilities payable	32,081	317,660	-	349,741
Held for others	-	-	28,050,308	28,050,308
Due to other governments	-	174	-	174
Total liabilities	32,081	317,834	28,050,308	28,400,223
Net Position:				
Individuals, organization and other governments	2,699,904	935,259	-	3,635,163
Total net position	$ 2,699,904	$ 935,259	$ -	$ 3,635,163

BRAZORIA COUNTY, TEXAS Exhibit 26

Combining Statement of Change in Net Position - Fiduciary Funds
For the Year Ended September 30, 2025

	Groundwater Conservation Fund	Adult Probation Fund	County & District Clerk Fund	Total Custodial Funds
Additions:				
Collections for groundwater conservation	$ 684,001	$ -	$ -	$ 684,001
Collections for adult probation	-	5,725,622	-	5,725,622
Held for others	-	-	1,919,323	1,919,323
Investment income	92,225	17,715	-	109,940
Total additions	776,226	5,743,337	1,919,323	8,438,886
Deductions:				
Payments for groundwater conservation	577,570	-	-	577,570
Payments for adult probation	-	5,518,752	-	5,518,752
Payments to individuals	-	-	1,919,323	1,919,323
Total deductions	577,570	5,518,752	1,919,323	8,015,645
Net change in net position	198,656	224,585	-	423,241
Net position - beginning	2,501,248	710,674	-	3,211,922
Net position - ending	$ 2,699,904	$ 935,259	$ -	$ 3,635,163

HOUSING AUTHORITY OF BRAZORIA COUNTY, TEXAS (TX484) Exhibit 27

Financial Data Schedule (FDS)
Statement of Net Position
September 30, 2025

FDS Line #	FDS Line Account Title	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	Total
111	Cash - unrestricted	$ 1,416,130	$ -	$ 1,416,130
112	Cash - restricted - modernization and development	-	266,686	266,686
113	Cash - other restricted	116,837	-	116,837
115	Cash - restricted for payment of current liabilities	25,105	-	25,105
100	Total cash	1,558,072	266,686	1,824,758
121	Accounts receivable - PHA projects	35,436	847	36,283
120	Total receivables net of allowance for doubtful accounts	35,436	847	36,283
142	Prepaid expenses and other assets	20,986	-	20,986
150	Total current assets	1,614,494	267,533	1,882,027
190	Total assets	1,614,494	267,533	1,882,027
200	Deferred outflow of resources	-	-	-
290	Total assets and deferred outflow of resources	$ 1,614,494	$ 267,533	$ 1,882,027
345	Other current liabilities	$ 25,105	$ 648	$ 25,753
310	Total current liabilities	25,105	648	25,753
350	Total non-current liabilities	-	-	-
300	Total liabilities	25,105	648	25,753
400	Deferred inflow of resources	-	-	-
509.3	Restricted net position	116,837	266,885	383,722
512.3	Unrestricted net position	1,472,552	-	1,472,552
513	Total net position	1,589,389	266,885	1,856,274
600	Total liabilities, deferred inflows of resources and net position	$ 1,614,494	$ 267,533	$ 1,882,027

HOUSING AUTHORITY OF BRAZORIA COUNTY, TEXAS (TX484) Exhibit 28

Financial Data Schedule (FDS)
Statement of Activities
For the Year Ended September 30, 2025

FDS Line#	FDS Line Account Title	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	Total
70600	HUD PHA operating grants	$ 5,495,787	$ 382,852	$ 5,878,639
71100	Investment income - unrestricted	55,471	-	55,471
71400	Fraud recovery	22,251	-	22,251
71500	Other revenue	269,055	-	269,055
72000	Investment income - restricted	-	9,040	9,040
70000	Total revenue	5,842,564	391,892	6,234,456
91100	Administrative salaries	460,717	10,947	471,664
91400	Advertising and marketing	932	-	932
91500	Employee benefit contributions - administrative	141,967	4,688	146,655
91600	Office expenses	13,618	-	13,618
91800	Travel	5,266	-	5,266
91810	Allocated overhead	2,883	-	2,883
91900	Other	44,331	-	44,331
91000	Total operating - administrative	669,714	15,635	685,349
96130	Workmen's compensation	573	14	587
96100	Total insurance premiums	573	14	587
96900	Total operating expenses	670,287	15,649	685,936
97000	Excess of operating revenue over operating expenses	5,172,277	376,243	5,548,520
97300	Housing assistance payments	4,815,557	343,458	5,159,015
97350	HAP Portability-In	252,451	-	252,451
90000	Total expenses	5,738,295	359,107	6,097,402
10000	Excess (deficiency) of total revenue over total expenses	104,269	32,785	137,054
11030	Beginning equity	1,485,120	234,100	1,719,220
11040	Prior period adjustments, equity transfers and corrections of errors	-		-
11170	Administrative fee equity	1,472,552	-	1,472,552
11180	Housing assistance payments equity	$ 116,837	$ -	$ 116,837
11190	Unit months available	7,344	480	7,824
11210	Number of unit months leased	6,699	465	7,164

STATISTICAL SECTION


STATE OF TEXAS
COUNTY OF BRAZORIA

BRAZORIA COUNTY, TEXAS
Statistical Section
(unaudited)

This part of Brazoria County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and additional supplementary information say about the County's overall financial health.

Contents Page

Financial Trends 252-263

These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity 264-271

These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity 272-277

These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Indicators 278-280

These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information 282-288

These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides.

BRAZORIA COUNTY, TEXAS

Net Position by Components
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2016	2017	2018	2019	2020
Governmental Activities:					
Net investment in capital assets	$ 210,188,517	$ 231,459,172	$ 241,023,067	$ 274,193,972	$ 314,308,327
Restricted For:					
Public transportation projects	27,346,470	25,909,740	29,026,604	25,748,885	11,580,784
Debt service	7,674,598	9,717,391	10,229,673	13,170,547	14,175,050
Records management	3,495,356	3,680,850	4,181,205	4,607,297	4,562,660
Other purposes	7,144,425	7,648,450	6,718,265	6,324,607	7,553,867
Unrestricted	65,733,042	62,175,256	25,194,681	35,086,626	61,965,800
Total governmental activities net position	$ 321,582,408	$ 340,590,859	$ 316,373,495	$ 359,131,934	$ 414,146,488
Business-Type Activities:					
Net investment in capital assets	$ 20,323,878	$ 20,086,292	$ 18,905,534	$ 18,496,602	$ 17,357,918
Restricted For:					
Other purposes	-	23,333	-	-	-
Unrestricted	294,750	(583,380)	(962,440)	(1,835,488)	(2,078,243)
Total business-type activities net position	$ 20,618,628	$ 19,526,245	$ 17,943,094	$ 16,661,114	$ 15,279,675
Primary Government:					
Net investment in capital assets	$ 230,512,395	$ 251,545,464	$ 259,928,601	$ 292,690,574	$ 331,666,245
Restricted	45,660,849	46,979,764	50,155,747	49,851,336	37,872,361
Unrestricted	66,027,792	61,591,876	24,232,241	33,251,138	59,887,557
Total primary government net position	$ 342,201,036	$ 360,117,104	$ 334,316,589	$ 375,793,048	$ 429,426,163

Source: Annual Comprehensive Financial Report (Statement of Net Position)

Table 1

Fiscal Year				
2021	2022	2023	2024	2025
$ 347,661,989	$ 373,461,940	$ 405,962,450	$ 474,184,383	$ 520,022,022
13,000,766	15,453,225	19,308,067	32,137,073	39,763,886
17,697,602	17,974,064	17,445,962	17,256,671	15,890,401
5,058,786	5,597,831	5,839,050	6,597,056	6,634,204
13,198,931	10,822,426	12,379,074	13,539,889	17,706,092
52,162,919	59,495,111	55,794,873	12,926,725	5,179,378
$ 448,780,993	$ 482,804,597	$ 516,729,476	$ 556,641,797	$ 605,195,983
$ 16,060,113	$ 14,837,284	$ 13,549,807	$ 12,435,600	$ 11,537,364
-	-	-	-	5,774
(2,406,258)	(2,498,345)	(2,549,637)	(2.464.852)	(2,859,855)
$ 13,653,855	$ 12,338,939	$ 11,000,170	$ 9.970.748	$ 8,683,283
$ 363,722,102	$ 388,299,224	$ 419,512,257	$ 486.619.983	$ 531,559,386
48,956,085	49,847,546	54,972,153	69.530.689	80,000,357
49,756,661	56,996,766	53,245,236	10.461.873	2,319,523
$ 462,434,848	$ 495,143,536	$ 527,729,646	$ 566.612.545	$ 613,879,266

BRAZORIA COUNTY, TEXAS

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2016	2017	2018	2019	2020
Expenses:					
Governmental Activities:					
General administration	$ 13,333,069	$ 14,256,255	$ 15,943,484	$ 16,810,991	$ 12,484,814
Judicial and legal	27,480,125	26,160,276	28,537,150	27,314,883	22,906,740
Financial administration	16,962,227	16,585,661	17,830,059	18,805,435	16,887,764
Elections	755,090	754,753	836,365	1,361,669	1,720,753
Public facilities	5,161,249	5,259,745	5,225,522	5,247,189	5,062,521
Public safety	27,044,603	27,179,614	27,482,318	27,381,203	24,575,882
Corrections	35,532,021	33,551,741	33,957,749	32,662,051	27,216,528
Public transportation	37,065,270	45,740,054	37,398,020	34,073,697	35,138,282
Health and welfare	13,335,024	14,497,556	14,577,622	13,889,607	12,747,049
Public assistance	346,000	332,676	403,000	527,800	413,000
Culture and recreation	13,188,901	13,131,875	13,987,290	13,473,732	12,208,080
Conservation	508,036	535,470	506,265	474,122	321,954
Environmental protection	321,618	237,091	392,236	309,487	262,279
Community development	3,388,193	3,372,148	1,820,655	3,361,334	7,838,618
Interest and fiscal charges	1,143,440	2,297,450	2,895,303	2,816,633	2,757,023
Total governmental activities expenses	195,564,866	203,892,365	201,793,038	198,509,833	182,541,287
Business-Type Activities:					
Airport	3,772,731	3,918,718	4,275,005	4,404,534	3,730,554
Total business-type activities expenses	3,772,731	3,918,718	4,275,005	4,404,534	3,730,554
Total primary government expenses	$ 199,337,597	$ 207,811,083	$ 206,068,043	$ 202,914,367	$ 186,271,841
Program Revenues:					
Governmental Activities:					
Charges for Services:					
General administration	$ 3,546,875	$ 3,344,021	$ 3,473,990	$ 3,637,744	$ 3,467,464
Judicial and legal	10,678,104	12,217,919	5,671,148	14,032,244	7,345,905
Financial administration	3,828,331	3,807,513	4,180,739	4,281,105	4,148,765
Elections	217,783	204,982	228,514	358,305	152,296
Public facilities	65,568	241,048	275,973	83,985	84,740
Public safety	1,597,103	1,676,667	1,760,985	1,733,321	1,699,289
Corrections	1,801,471	1,825,059	2,032,401	1,988,354	2,009,717
Public transportation	4,312,980	4,284,827	4,592,759	4,586,095	4,546,637
Health and welfare	447,359	465,259	536,992	537,995	539,251
Culture and recreation	381,621	385,641	464,922	485,501	454,508
Conservation	10,526	16,799	19,107	12,942	20,109
Environmental protection	11,232	8,315	9,952	9,908	9,851
Community development	8,691	9,100	9,629	24,558	31,351
Operating grants and contributions	15,483,005	27,063,149	17,459,322	36,340,548	31,760,968
Capital grants and contributions	22,400,581	12,904,515	3,800,879	6,743,377	13,083,821
Total governmental activities program revenues	64,791,230	68,454,814	44,517,312	74,855,982	69,354,672

Fiscal Year				
2021	2022	2023	2024	2025
$ 16,701,091	$ 29,931,958	$ 20,662,813	$ 21,665,051	$ 28,802,374
27,526,421	27,545,358	32,775,012	34,097,682	37,747,307
19,742,052	19,473,707	21,426,258	22,851,499	24,526,553
2,174,926	4,061,929	1,979,365	1,621,939	1,537,361
5,956,276	6,112,484	7,220,306	8,714,447	8,652,104
31,115,701	32,075,237	37,665,990	38,352,983	43,479,373
33,425,671	34,970,761	42,127,375	42,646,835	42,603,491
37,954,652	38,399,837	40,250,137	50,507,024	44,211,248
15,098,035	15,052,666	16,077,777	17,441,978	16,064,277
358,000	358,000	416,800	370,800	370,800
14,401,869	14,996,148	16,586,269	17,185,464	18,534,687
379,323	423,444	572,261	585,450	633,539
3,812,363	3,101,069	3,185,410	4,472,879	6,461,626
5,754,091	4,568,504	6,075,405	5,737,878	1,951,543
2,059,956	5,115,959	4,161,373	3,936,369	3,750,198
216,460,427	236,187,061	251,182,551	270,188,278	279,326,481
3,633,163	4,978,116	5,526,871	5,358,295	4,479,099
3,633,163	4,978,116	5,526,871	5,358,295	4,479,099
$ 220,093,590	$ 241,165,177	$ 256,709,422	$ 275,546,573	$ 283,805,580
$ 3,635,375	$ 3,780,694	$ 3,343,346	$ 3,374,368	$ 3,645,073
9,548,355	9,554,814	10,815,700	5,595,846	11,087,754
4,365,719	4,994,378	5,249,673	5,344,486	5,509,076
528,650	380,787	503,459	446,747	456,951
84,979	102,090	99,985	93,632	104,534
2,205,927	2,564,014	2,550,930	3,416,540	4,784,638
2,226,130	2,624,860	2,913,444	2,964,503	3,282,211
4,726,941	4,965,013	5,016,801	4,797,447	5,324,223
591,807	719,037	634,953	572,000	638,955
662,129	587,315	579,893	545,723	603,347
20,221	25,637	24,198	25,280	29,130
11,928	16,003	15,886	15,134	14,994
12,825	11,159	16,300	19,117	21,047
41,531,306	48,864,394	37,424,554	35,293,808	52,808,365
10,918,303	11,546,278	14,676,591	29,776,625	19,673,982
81,070,595	90,736,473	83,865,713	92,281,256	107,984,280

BRAZORIA COUNTY, TEXAS

Changes in Net Position - Continued
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2016	2017	2018	2019	2020
Business-Type Activities:					
Charges for services	$ 2,214,867	$ 2,465,723	$ 2,912,439	$ 3,010,964	$ 2,075,086
Operating grants and contributions	50,000	49,999	50,000	90,303	274,029
Capital grants and contributions	65,169	310,613	-	-	-
Total business-type activities program revenues	2,330,036	2,826,335	2,962,439	3,101,267	2,349,115
Total primary government program revenues	$ 67,121,266	$ 71,281,149	$ 47,479,751	$ 77,957,249	$ 71,703,787
Net (Expense)/Revenue:					
Governmental activities	$(130,773,636)	$(135,437,551)	$(157,275,726)	$(123,653,851)	$(113,186,615)
Business-type activities	(1,442,695)	(1,092,383)	(1,312,566)	(1,303,267)	(1,381,439)
Total primary governmental net expense	(132,216,331)	(136,529,934)	(158,588,292)	(124,957,118)	(114,568,054)
General Revenues & Other Changes in Net Position:					
Governmental Activities:					
Property taxes	116,355,826	118,684,474	122,695,031	126,124,289	129,619,290
Sales and other taxes	31,299,375	33,270,942	34,953,712	34,405,177	36,071,629
Grants and contributions not restricted to specific programs	1,607,901	47,527	77,234	70,202	13,094
Investment income	775,821	1,373,196	2,557,533	4,000,026	1,828,793
Gain on sale of capital assets	217,277	59,747	73,625	159,277	102,710
Miscellaneous	656,809	1,010,116	651,734	1,674,561	759,081
Transfers	(258,536)	-	-	(21,242)	-
Total governmental activities	150,654,473	154,446,002	161,008,869	166,412,290	168,394,597
Business-Type Activities:					
Investment income	-	-	373	45	-
Miscellaneous	-	-	-	-	-
Transfers	258,536	-	-	21,242	-
Total business-type activities	258,536	-	373	21,287	-
Total primary government	150,913,009	154,446,002	161,009,242	166,433,577	168,394,597
Change in Net Position:					
Governmental activities	19,880,837	19,008,451	3,733,143	42,758,439	55,207,982
Business-type activities	(1,184,159)	(1,092,383)	(1,312,193)	(1,281,980)	(1,381,439)
Total primary government	$ 18,696,678	$ 17,916,068	$ 2,420,950	$ 41,476,459	$ 53,826,543

Source: Annual Comprehensive Financial Report (Statement of Activities)

Fiscal Year				
2021	2022	2023	2024	2025
$ 1,879,926	$ 3,568,200	$ 4,013,001	$ 4,225,008	$ 3,091,634
127,417	95,000	161,424	103,865	100,000
-	-	-	-	-
2,007,343	3,663,200	4,174,425	4,328,873	3,191,634
$ 83,077,938	$ 94,399,673	$ 88,040,138	$ 96,610,129	$ 111,175,914
$(135,389,832)	$(145,450,588)	$(167,316,838)	$(177,907,022)	$(171,342,201)
(1,625,820)	(1,314,916)	(1,352,446)	(1,029,422)	(1,287,465)
(137,015,652)	(146,765,504)	(168,669,284)	(178,936,444)	(172,629,666)
134,699,363	139,807,055	144,779,899	157,809,305	163,769,462
34,007,261	37,391,852	41,314,801	44,144,606	44,182,003
158,383	130,310	203,588	19,446	78,706
307,728	1,094,147	13,352,159	13,490,556	8,914,702
-	-	-	-	-
851,602	1,050,828	1,591,270	2,355,430	2,951,514
-	-	-	-	-
170,024,337	179,474,192	201,241,717	217,819,343	219,896,387
-	-	-	-	-
-	-	13,677	-	-
-	-	-	-	-
-	-	13,677	-	-
170,024,337	179,474,192	201,255,394	217,819,343	219,896,387
34,634,505	34,023,604	33,924,879	39,912,321	48,554,186
(1,625,820)	(1,314,916)	(1,338,769)	(1,029,422)	(1,287,465)
$ 33,008,685	$ 32,708,688	$ 32,586,110	$ 38,882,899	$ 47,266,721

BRAZORIA COUNTY, TEXAS

Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2016	2017	2018	2019	2020
General Fund:					
Nonspendable	$ 13,860,880	$ 1,147,613	$ 1,435,315	$ 1,787,794	$ 2,212,018
Restricted	96,059	101,041	93,390	87,764	72,978
Committed	775,536	803,179	753,344	781,807	795,120
Unassigned	75,587,237	93,351,198	102,210,746	106,867,643	110,226,060
Total general fund	$ 90,319,712	$ 95,403,031	$ 104,492,795	$ 109,525,008	$ 113,306,176
All Other Governmental Funds:					
Nonspendable	$ 1,426,375	$ 1,095,455	$ 852,568	$ 674,307	$ 814,856
Restricted	51,067,721	47,605,744	57,566,618	56,287,043	40,579,679
Committed	897,615	858,914	900,466	940,408	897,084
Unassigned	(523,030)	(98,043)	(4,320,798)	(919,948)	(1,563,639)
Total all other governmental funds	$ 52,868,681	$ 49,462,070	$ 54,998,854	$ 56,981,810	$ 40,727,980

Source: Annual Comprehensive Financial Report (Balance Sheet - Governmental Funds)

Table 3

Fiscal Year				
2021	2022	2023	2024	2025
$ 3,360,917	$ 3,641,358	$ 3,532,072	$ 3,455,384	$ 3,742,141
67,285	116,854	228,915	111,452	171,586
785,138	770,203	920,312	999,366	942,351
95,307,373	92,045,263	95,611,257	53,241,258	47,761,419
$ 99,520,713	$ 96,573,678	$ 100,292,556	$ 57,807,460	$ 52,617,497
$ 954,094	$ 1,396,050	$ 1,447,486	$ 1,514,196	$ 1,604,587
49,533,539	115,643,083	61,230,774	67,603,815	74,370,703
1,160,828	1,367,153	1,071,255	1,544,390	2,625,754
(452,781)	(699,615)	(6,392)	(14,941)	(6,727)
$ 51,195,680	$ 117,706,671	$ 63,743,123	$ 70,647,460	$ 78,594,317

BRAZORIA COUNTY, TEXAS

Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2016	2017	2018	2019	2020
Revenues:					
Taxes	$ 147,866,922	$ 151,822,127	$ 156,637,465	$ 160,113,605	$ 165,341,870
Intergovernmental	22,995,395	29,188,892	16,449,618	32,175,574	36,643,756
Charges for services	12,103,145	12,580,108	13,144,085	13,353,468	13,127,243
Licenses and permits	5,904,986	5,897,453	6,336,616	5,540,952	5,296,543
Fines and forfeitures	3,924,628	3,951,481	4,673,351	4,284,839	3,509,011
Special assessments	106,388	59,424	170,576	106,830	132,278
Investment income	766,417	1,358,178	2,522,920	3,949,252	1,784,081
Miscellaneous	18,458,808	12,472,269	6,205,259	13,536,466	9,641,079
Total revenues	212,126,689	217,329,932	206,139,890	233,060,986	235,475,861
Expenditures:					
Current:					
General administration	11,074,339	12,877,768	14,472,020	15,196,356	13,101,857
Judicial and legal	21,059,499	22,443,315	24,323,747	25,688,967	26,372,914
Financial administration	12,632,942	14,207,371	15,884,878	17,549,834	17,943,811
Elections	742,970	740,275	380,308	466,363	831,987
Public facilities	4,286,261	4,565,395	4,487,448	4,638,972	4,848,889
Public safety	20,095,975	22,448,522	22,857,035	24,278,231	26,773,455
Corrections	27,862,534	28,872,444	29,622,245	30,075,609	30,948,717
Public transportation	23,452,938	33,730,772	24,490,219	21,592,301	24,202,771
Health and welfare	11,483,007	13,023,794	13,040,895	12,923,855	13,281,498
Public assistance	346,000	393,500	403,000	410,000	413,000
Culture and recreation	10,469,790	11,276,542	12,094,791	12,418,219	13,137,884
Conservation	428,328	459,633	437,162	442,055	402,688
Environmental protection	242,319	211,045	359,502	301,520	305,172
Community development	3,371,875	3,352,989	1,806,228	3,346,093	7,828,403
Capital outlay	32,159,320	40,393,990	23,877,541	46,969,481	58,188,889
Debt Service:					
Principal	4,495,000	3,780,000	6,645,000	6,805,000	6,708,944
Interest and fiscal charges	3,326,676	3,089,439	3,143,310	3,161,438	3,178,453
Total expenditures	187,529,773	215,866,794	198,325,329	226,264,294	248,469,332
Excess (deficiency) of revenues over expenditures	24,596,916	1,463,138	7,814,561	6,796,692	(12,993,471)

Fiscal Year				
2021	2022	2023	2024	2025
$ 168,267,605	$ 177,064,302	$ 185,816,072	$ 200,608,328	$ 208,368,747
31,711,899	48,699,752	42,397,850	56,736,647	50,822,092
13,900,550	14,290,551	14,335,261	14,330,066	15,140,283
2,366,504	2,835,077	2,864,359	3,473,758	3,962,311
3,187,227	3,055,865	2,744,519	2,642,202	4,270,725
206,614	215,868	159,473	136,767	157,816
271,390	2,190,810	12,926,452	12,991,062	8,667,302
26,291,932	15,892,264	15,817,267	15,234,454	29,420,920
246,203,721	264,244,489	277,061,253	306,153,284	320,810,196
15,931,252	29,366,499	17,478,212	17,000,351	21,895,912
27,084,597	28,333,658	30,167,699	33,325,425	36,137,108
18,638,130	18,844,039	18,634,393	20,419,439	21,854,026
1,270,185	3,112,507	1,309,754	1,431,452	1,318,370
5,283,051	5,466,567	6,183,132	7,503,795	7,728,646
28,770,157	30,996,362	32,724,925	35,483,449	39,348,635
31,871,133	34,714,585	37,291,554	40,374,063	39,812,106
22,473,280	23,039,449	22,057,940	32,954,804	25,443,878
14,265,482	14,553,966	14,846,867	16,972,587	15,437,034
358,000	358,000	416,800	370,800	370,800
13,378,374	14,344,695	14,217,281	14,639,751	15,741,585
354,169	420,074	502,977	543,812	574,895
3,807,217	3,110,482	3,145,943	4,454,627	6,431,942
5,751,304	4,611,350	6,020,807	5,725,409	1,922,170
53,075,685	78,610,491	112,059,452	100,094,331	74,932,312
4,365,000	5,565,000	5,866,150	6,388,585	8,664,433
2,597,325	6,089,203	5,515,403	5,291,852	5,108,983
249,274,341	301,536,927	328,439,289	342,974,532	322,722,835
(3,070,620)	(37,292,438)	(51,378,036)	(36,821,248)	(1,912,639)

(continued)

BRAZORIA COUNTY, TEXAS

Changes in Fund Balances, Governmental Funds - Continued
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2016	2017	2018	2019	2020
Other Financing Sources (Uses):					
Issuance of general obligation bonds	$ 16,550,000	$ -	$ 12,535,000	$ -	$ 9,840,000
Issuance of subscription based IT arrangements	-	-	-	-	-
Premium on the sale of bonds	2,250,887	-	1,329,158	-	1,884,729
Proceeds from sale of capital assets	388,849	213.570	370,337	397.833	525,379
Payments to escrow agent	(18,432,305)	-	(4,922,508)	-	(11,682,740)
Transfers in	2,439,057	7.102.652	3,402,319	5.736.527	7,276,559
Transfers out	(6,535,446)	(7,102,652)	(5,902,319)	(5,915,883)	(7,323,118)
Total other financing sources (uses)	(3,338,958)	213,570	6,811,987	218,477	520,809
Net change in fund balances	$ 21,257,958	$ 1,676,708	$ 14,626,548	$ 7,015,169	$ (12,472,662)
Debt service as a percentage of noncapital expenditures	5.0%	3.9%	5.6%	5.6%	5.2%

Source: Annual Comprehensive Financial Report (Statement of Revenues, Expenditures and Change in Fund Balance - Governmental Funds)

Fiscal Year				
2021	2022	2023	2024	2025
$ -	$ 107,265,000	$ -	$ -	$ -
-	-	1,459,706	1,092,547	4,820,479
-	17,409,247	-	-	-
166,191	433,122	122,558	459,600	322,132
-	(24,250,975)	-	-	-
11,106,437	6,481,016	10,245,840	50,375,863	17,876,233
(11,326,343)	(6,481,016)	(10,694,738)	(50.687.521)	(18,349,311)
(53,715)	100,856,394	1,133,366	1,240,489	4,669,533
$ (3,124,335)	$ 63,563,956	$ (50,244,670)	$(35,580,759)	$ 2,756,894
3.5%	5.2%	5.3%	4.8%	5.6%

BRAZORIA COUNTY, TEXAS

Table 5

Assessed Value of Taxable Property as Certified by Appraisal District
Last Ten Fiscal Years
(amounts in thousands)

Fiscal Year	Real Property Residential	Real Property Commercial	Real Property Total	Less: Exemptions	Net Real Property	Minerals	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate
2025	$ 36,434,643	$ 39,037,863	$ 75,472,506	$ (27,461,274)	$ 48,011,232	$ 278,847	$ 6,841,566	$ 55,131,645	$ 0.303546
2024	34,552,219	37,460,500	72,012,719	(28,233,516)	43,779,203	329,091	6,893,464	51,001,758	0.313948
2023	27,076,488	35,537,630	62,614,118	(26,382,258)	36,231,860	276,869	6,244,812	42,753,541	0.355209
2022	22,617,118	33,134,525	55,751,643	(25,426,861)	30,324,782	158,492	5,714,447	36,197,721	0.386530
2021	21,074,583	32,152,170	53,226,753	(24,656,906)	28,569,847	184,500	5,697,826	34,452,173	0.392017
2020	19,786,600	25,902,360	45,688,960	(20,185,953)	25,503,007	328,298	5,341,748	31,173,053	0.415233
2019	18,529,190	23,835,046	42,364,236	(17,770,735)	24,593,501	221,327	4,671,603	29,486,431	0.427914
2018	17,446,320	19,715,537	37,161,857	(13,490,658)	23,671,199	206,496	4,077,303	27,954,998	0.440234
2017	16,177,230	15,881,822	32,059,052	(10,198,519)	21,860,533	202,589	4,011,134	26,074,256	0.457405
2016	14,329,627	13,518,352	27,847,979	(8,476,232)	19,371,747	339,818	4,175,919	23,887,484	0.486000

Source: Brazoria County Appraisal District

Note: Brazoria County assesses property annually. Property is assessed at actual market value.
Tax rates are per $ 100 of assessed value.


STATE OF TEXAS
COUNTY OF BRAZORIA

BRAZORIA COUNTY, TEXAS

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per $100 of assessed value)

	2015 Tax Rate for 9/30/16	2016 Tax Rate for 9/30/17	2017 Tax Rate for 9/30/18	2018 Tax Rate for 9/30/19
County Direct Rates:				
General Fund	0.317704	0.300829	0.292097	0.282324
Road & Bridge	0.055000	0.055000	0.050000	0.050000
Mosquito Control	0.011690	0.006500	0.003000	0.001500
Special R&B - Article 6790	0.060000	0.060000	0.060000	0.060000
General Obligation - 2012 Refunding	0.004100	0.003700	0.001600	-
Certificate of Obligation - Series 2006	0.004700	-	-	-
Certificate of Obligation - Series 2012	0.004700	0.004026	0.008500	0.007500
Certificate of Obligation - Series 2018	-	-	-	0.001290
2013 Tax Notes	0.001606	0.001450	0.007300	0.010100
2016 Limited Tax Refunding	-	0.003300	0.003090	0.003800
Brazoria County Toll Road Authority	0.010700	0.009600	0.007300	0.007000
2022 Building Project	-	-	-	-
2021 Limited Tax Refunding	-	-	-	-
2021 Certificates of Obligation	-	-	-	-
Mobility Bonds	0.015800	0.013000	0.007347	0.004400
Total direct rate	0.486000	0.457405	0.440234	0.427914
City Rates:				
Alvin	0.838600	0.798000	0.788000	0.788000
Angleton	0.717598	0.707598	0.707598	0.687580
Brazoria	0.790700	0.790700	0.721976	0.721976
Brookside Village	0.528600	0.528600	0.528600	0.733767
Clute	0.659000	0.643000	0.625000	0.625000
Danbury	0.799313	0.768701	0.765672	0.816924
Freeport	0.645642	0.628005	0.628005	0.628005
Hillcrest Village	0.412180	0.407932	0.407932	0.410335
Town of Holiday Lakes	0.965516	0.869048	1.010761	1.468486
Village of Jones Creek	0.410000	0.410000	0.410000	0.462691
Lake Jackson	0.360000	0.337500	0.337500	0.335200
Liverpool	0.215304	0.193770	0.189288	0.189288
Iowa Colony	-	0.444372	0.429500	0.489209
Manvel	0.580000	0.570000	0.570000	0.690000
Oyster Creek	0.332273	0.303816	0.303816	0.258976
Pearland	0.705300	0.681200	0.685059	0.709158
Town of Quintana	0.013046	0.012938	0.013830	0.014898
Richwood	0.735680	0.672580	0.634444	0.670204
Village of Bailey's Prairie	-	0.069164	0.069706	0.069706
Village of Surfside Beach	0.375204	0.359506	0.359506	0.359506
Sweeny	0.842869	0.747062	0.747062	0.747062
West Columbia	0.830000	0.830000	0.820000	0.820000
School District Rates:				
Alvin ISD	1.417000	1.450000	1.450000	1.450000
Angleton ISD	1.455200	1.455200	1.455200	1.455200
Brazosport ISD	1.255300	1.255300	1.255300	1.255300
Columbia-Brazoria ISD	1.284700	1.284700	1.269500	1.258059
Damon ISD	1.170000	1.170000	1.170000	1.170000
Danbury ISD	1.255000	1.256600	1.250700	1.604700
Pearland ISD	1.415600	1.415600	1.415600	1.415600
Sweeny ISD	1.211700	1.211700	1.211700	1.211700
Special District Rates:				
Alvin Community College	0.204009	0.191744	0.180750	0.187775
Angleton-Danbury Hospital	0.321751	0.302817	0.273681	0.258328
Brazoria Co. DD #1 (Angleton)	0.166619	0.155164	0.146855	0.131182
Brazoria Co. DD #2 (Velasco)	0.093878	0.091501	0.085000	0.084120
Brazoria Co. DD #3 (Alvin or C&R #3)	0.150000	0.150000	0.150000	0.150000
Brazoria Co. DD #4 (Pearland)	0.155500	0.146000	0.146000	0.146000
Brazoria Co. DD #5 (Iowa Colony)	0.171667	0.156283	0.150131	0.154637
Brazoria Co. DD #8 (Danbury)	0.307812	0.276115	0.252063	0.252063
Brazoria Co. DD #11 (W. Brazoria Co.)	0.020000	0.020000	0.020000	0.200000
Brazoria Co. MUD #2 (Southwyck)	0.440000	0.440000	0.400000	0.400000
Brazoria Co. MUD #3 (Silverlake)	0.620000	0.620000	0.590000	0.590000
Brazoria Co. MUD #6 (Weatherford)	0.600000	0.600000	0.600000	0.600000

2019 Tax Rate for 9/30/20	2020 Tax Rate for 9/30/21	2021 Tax Rate for 9/30/22	2022 Tax Rate for 9/30/23	2023 Tax Rate for 9/30/24	2024 Tax Rate for 9/30/25
0.273324	0.255583	0.252138	0.231979	0.209109	0.208517
0.050000	0.050000	0.047500	0.045000	0.038000	0.030000
0.007657	0.006000	0.006000	0.005000	0.004000	0.005000
0.050000	0.050000	0.050000	0.050000	0.043284	0.041921
-	-	-	-	-	-
-	-	-	-	-	-
0.007570	0.007100	0.005000	-	-	-
0.001320	0.002434	0.001860	0.001560	0.001315	0.001220
0.009240	-	-	-	-	-
0.002860	0.002500	0.003100	0.002621	0.002200	0.002040
0.002762	-	-	-	-	-
-	0.009000	0.010998	-	-	-
-	-	-	0.004747	0.004000	0.003690
-	-	-	0.006115	0.005115	0.006528
0.010500	0.009400	0.009934	0.008187	0.006925	0.004630
0.415233	0.392017	0.386530	0.355209	0.313948	0.303546
0.788000	0.768000	0.768000	0.710000	0.685000	0.685000
0.697580	0.665144	0.633041	0.618760	0.523010	0.492858
0.680476	0.680476	0.680476	0.680476	0.596533	0.609682
0.636187	0.552750	0.515930	0.535000	0.503860	0.491956
0.625000	0.595392	0.625000	0.594799	0.466637	0.465000
0.773569	0.697258	0.659094	0.584277	0.381644	0.381644
0.628005	0.615859	0.600000	0.600000	0.533000	0.514967
0.389010	0.389010	0.397388	0.375119	0.344326	0.328997
1.360949	1.020000	1.088051	1.087017	1.116947	1.062524
0.411289	0.440000	0.440000	0.394925	0.330000	0.320000
0.348200	0.328977	0.339000	0.323121	0.327173	0.325929
0.189288	0.164649	0.147730	0.142600	0.114452	0.114359
0.489209	0.469209	0.489209	0.519209	0.519209	0.519209
0.640000	0.610000	0.570000	0.570000	0.560000	0.560000
0.293346	0.238518	0.238518	0.217576	0.173941	0.157431
0.741212	0.720000	0.701416	0.623765	0.655400	0.635000
0.014898	0.013426	0.015423	0.015711	0.013079	0.012561
0.670204	0.627470	0.652278	0.606810	0.540587	0.535799
0.069367	0.064830	0.060335	0.050991	0.043642	0.040468
0.353778	0.334846	0.334846	0.334846	0.281508	0.279199
0.747062	0.701553	0.747062	0.730954	0.607158	0.635481
0.820000	0.731770	0.770000	0.715000	0.613716	0.617205
1.397700	1.397700	1.397700	1.377700	1.192300	1.170000
1.385200	1.331300	1.267000	1.229600	1.034200	1.031900
1.185300	1.181700	1.178700	1.133000	0.953300	0.950800
1.170340	1.088140	1.072340	1.054940	0.899500	0.955800
1.068300	0.963000	0.960300	0.942900	0.757500	0.757500
1.468350	1.392720	1.291200	1.273800	1.088400	1.086100
1.395600	1.318500	1.315200	1.302700	1.137300	1.135000
1.141700	1.036400	1.036400	1.016300	0.873100	0.873100
0.185862	0.183443	0.183211	0.164145	0.151264	0.155988
0.242259	0.205909	0.192505	0.160943	0.088875	0.083997
0.130352	0.109962	0.091153	0.070000	0.053817	0.052816
0.084550	0.078150	0.083553	0.074490	0.067288	0.071200
0.150000	0.145880	0.150000	0.150000	0.150000	0.150000
0.146000	0.146000	0.152000	0.138000	0.114786	0.113276
0.151131	0.142736	0.143226	0.123851	0.100472	0.104079
0.232948	0.209378	0.209000	0.170000	0.150000	0.150000
0.020000	0.019695	0.019887	0.017991	0.014690	0.014530
0.400000	0.400000	0.400000	0.394000	0.386000	0.840000
0.590000	0.350000	0.350000	0.344000	0.337000	0.335000
0.600000	0.550000	0.500000	0.450000	0.400000	0.330000

(continued)

BRAZORIA COUNTY, TEXAS

Direct and Overlapping Property Tax Rates - Continued
Last Ten Fiscal Years
(rate per $100 of assessed value)

	2015 Tax Rate for 9/30/16	2016 Tax Rate for 9/30/17	2017 Tax Rate for 9/30/18	2018 Tax Rate for 9/30/19
Special Districts: (continued)				
Brazoria Co. MUD #16	0.940000	0.940000	0.940000	0.890000
Brazoria Co. MUD #17	0.460000	0.460000	0.380000	0.380000
Brazoria Co. MUD #18	0.390000	0.390000	0.310000	0.310000
Brazoria Co. MUD #19	0.450000	0.450000	0.380000	0.360000
Brazoria Co. MUD #21	1.320000	1.320000	1.140000	1.120000
Brazoria Co. MUD #22	1.400000	1.400000	1.400000	1.400000
Brazoria Co. MUD #23	0.540000	0.540000	0.470000	0.460000
Brazoria Co. MUD #24	-	-	1.500000	1.500000
Brazoria Co. MUD #25	0.870000	0.870000	0.740000	0.690000
Brazoria Co. MUD #26	0.690000	0.690000	0.690000	0.690000
Brazoria Co. MUD #28	0.820000	0.820000	0.820000	0.820000
Brazoria Co. MUD #29	0.940000	0.940000	0.940000	0.940000
Brazoria Co. MUD #31	1.250000	1.250000	1.220000	1.2200
Brazoria Co. MUD #32	-	-	1.350000	1.350000
Brazoria Co. MUD #34	0.820000	0.820000	0.800000	0.780000
Brazoria Co. MUD #35	1.020000	1.020000	1.000000	1.000000
Brazoria Co. MUD #36	0.700000	0.700000	0.700000	0.700000
Brazoria Co. MUD #39	-	-	1.500000	1.500000
Brazoria Co. MUD #40	-	-	1.500000	1.500000
Brazoria Co. MUD #42	-	-	-	-
Brazoria Co. MUD #43	-	-	-	-
Brazoria Co. MUD #44	-	-	-	-
Brazoria Co. MUD #47	-	-	-	-
Brazoria Co. MUD #51	-	-	-	-
Brazoria Co. MUD #53	-	-	-	-
Brazoria Co. MUD #55	1.000000	1.000000	0.885000	0.885000
Brazoria Co. MUD #56	-	-	-	-
Brazoria Co. MUD #57	-	-	-	-
Brazoria Co. MUD #61	0.910000	0.910000	0.910000	0.910000
Brazoria Co. MUD #64	-	-	-	-
Brazoria Co. MUD #66	-	-	-	-
Brazoria Co. MUD #69	-	-	-	-
Brazoria Co. MUD #73	-	-	-	-
Brazoria Co. MUD #81	-	-	-	-
Brazoria Co. MUD #82	-	-	-	-
Brazoria Co. MUD #83	-	-	-	-
Brazoria Co. MUD #87	-	-	-	-
Brazoria Co. MUD #89	-	-	-	-
Brazoria Co. MUD #92	-	-	-	-
Brazoria/Ft. Bend MUD #1	0.850000	0.850000	0.848000	0.848000
Brazoria/Ft. Bend MUD #3	-	-	-	-
Harris-Brazoria MUD #509	-	-	0.850000	0.850000
Sedona Lakes MUD #1	1.250000	1.250000	1.250000	1.250000
Freeport MUD #1	-	-	-	-
Rancho Isabella MUD	-	-	-	-
Port Freeport	0.041304	0.040100	0.040100	0.040100
Brazosport College	0.277510	0.285040	0.303249	0.298500
Commodore Cove Improvement District	0.399327	0.205984	0.204235	0.208164
Oak Manor MUD	0.540000	0.500000	0.500000	0.700000
Pearland Municipal Management Dist. 32	0.100000	0.100000	0.100000	0.087500
Brazoria Co. Fresh Water Supply District #2	-	-	0.405000	0.365000
Treasure Island MUD	0.518997	0.503878	0.531270	0.535735
Varner Creek Utility District	0.760000	0.710000	0.650000	0.640000
Sweeny Hospital	0.510351	0.527302	0.516523	0.548211
Emergency Svc District #1	0.080000	0.080000	0.079218	0.079114
Emergency Svc District #2	0.065000	0.061570	0.075000	0.084704
Emergency Svc District #3	0.100000	0.100000	0.100000	0.099350
Emergency Svc District #4	-	-	-	-
Emergency Svc District #5	-	-	-	-
Emergency Svc District #6	-	-	-	-

Source: Brazoria County Appraisal District (www.brazoriacad.org)
Brazoria County Commissioner's Court minutes

2019 Tax Rate for 9/30/20	2020 Tax Rate for 9/30/21	2021 Tax Rate for 9/30/22	2022 Tax Rate for 9/30/23	2023 Tax Rate for 9/30/24	2024 Tax Rate for 9/30/25
0.850000	0.830000	0.800000	0.750000	0.700000	0.650000
0.360000	0.340000	0.330000	0.300000	0.240000	0.200000
0.290000	0.270000	0.250000	0.225000	0.200000	0.190000
0.350000	0.310000	0.290000	0.270000	0.220000	0.200000
1.120000	1.077340	1.071370	0.935750	0.875000	0.825000
1.400000	1.300000	1.250000	1.150000	1.000000	0.950000
0.460000	0.460000	0.440000	0.440000	0.400000	0.390000
1.500000	1.500000	1.490000	1.480000	1.250000	1.250000
0.670000	0.630000	0.610000	0.565000	0.490000	0.462500
0.690000	0.530000	0.100000	0.090000	0.085000	0.080000
0.820000	0.820000	0.820000	0.760000	0.580000	0.560000
0.940000	0.910000	0.880000	0.820000	0.760000	0.695000
1.220000	0.710000	0.710000	0.720000	0.750000	0.760000
1.350000	1.350000	1.350000	1.350000	1.350000	1.350000
0.750000	0.730000	0.690000	0.620000	0.550000	0.520000
1.000000	1.000000	1.000000	1.000000	0.960000	0.860000
0.700000	0.700000	0.700000	0.690000	0.650000	0.643800
1.500000	1.470000	1.440000	1.400000	1.330000	1.240000
1.500000	1.500000	1.500000	1.460000	1.400000	1.350000
-	0.740000	0.780000	0.780000	0.790000	0.950000
0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
-	-	1.000000	1.000000	1.500000	0.860000
-	-	-	-	-	1.500000
-	-	-	-	-	0.850000
-	1.350000	1.350000	1.350000	1.350000	1.350000
0.885000	0.885000	0.885000	0.885000	0.885000	0.885000
0.775000	0.805000	0.900000	0.900000	0.900000	0.900000
-	-	-	-	0.900000	0.900000
0.910000	0.860000	0.810000	0.740000	0.700000	0.620000
-	-	-	-	-	1.500000
0.940000	0.940000	0.940000	0.920000	0.845000	0.845000
-	-	-	0.900000	0.900000	0.900000
0.670000	0.700000	0.705000	0.700000	0.700000	0.700000
-	-	-	1.000000	0.850000	0.850000
-	-	-	-	-	1.500000
-	-	-	-	1.000000	1.000000
-	-	-	1.500000	0.720000	0.720000
-	-	-	-	-	1.500000
-	-	-	-	-	1.200000
0.848000	0.848000	0.720000	0.520000	0.430000	0.420000
-	1.500000	1.500000	1.500000	1.400000	1.350000
0.850000	0.850000	0.850000	0.850000	0.850000	0.670000
1.250000	1.250000	1.230000	1.205000	1.175000	1.145000
-	-	-	0.800000	0.800000	0.800000
-	-	1.450000	1.450000	1.450000	1.450000
0.040100	0.040100	0.040000	0.035000	0.016007	-
0.300177	0.297866	0.309341	0.285895	0.264831	0.268793
0.202349	0.201468	0.208800	0.155157	0.144224	0.144275
0.600000	0.540000	0.540000	0.410000	0.390000	0.450000
0.097500	0.091750	0.079988	0.075160	0.070720	0.066500
0.326000	0.326000	0.289305	0.172165	0.241091	0.235938
0.450318	0.423660	0.382272	0.302952	0.229638	0.237396
0.600000	0.570000	0.530000	0.480000	0.390000	0.364000
0.541299	0.541299	0.537930	0.441100	0.387962	0.368068
0.072528	0.065827	0.062609	0.059328	0.051961	0.050875
0.078060	0.072897	0.074923	0.074923	0.074923	0.074923
0.100000	0.100000	0.100000	0.097745	0.077385	0.077459
0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
0.069500	0.063500	0.063049	0.054348	0.525800	0.052593

BRAZORIA COUNTY, TEXAS Table 7

Principal Property Taxpayers
Current Year and Nine Years Ago
(amounts in thousands)

2025 Taxpayer	Type of Business	Assessed Valuation	Percentage of Total Assessed Valuation
Dow Chemical Company	Chemical Manufacturer	$ 4,447,522	8.07 %
Ineos Olefins & Polymers	Chemical Manufacturer	1,392,331	2.53 %
Phillips 66 Company	Petroleum Refinery	898,426	1.63 %
Blue Cube Operations LLC	Chemical Manufacturer	644,905	1.17 %
Olin Chlorine #7 LLC	Chemical Manufacturer	555,627	1.01 %
Chevron Phillips Chemical Co LP	Petroleum Refinery	408,639	0.74 %
Ineos USA LLC	Chemical Manufacturer	393,939	0.71 %
Centerpoint Energy Inc.	Utility Company	366,658	0.67 %
BASF Corp Chemicals Division	Chemical Manufacturer	336,593	0.61 %
Seaway Crude Pipeline LP	Utility Company	331,612	0.60 %
		$ 9,776,252	$ 17.74%

2016 Taxpayer	Type of Business	Assessed Valuation	Percentage of Total Assessed Valuation
Dow Chemical Company	Chemical Manufacturer	$ 2,577,296	10.79%
Phillips 66 Company	Petroleum Refinery	609,849	2.55%
BASF Corp Chemicals Division	Chemical Manufacturer	543,526	2.28%
Ineos USA LLC	Chemical Manufacturer	514,890	2.16%
Chevron Phillips Chemical Co LP	Petroleum Refinery	506,968	2.12%
Danbury Onshore LLC	Utility Company	167,425	0.70%
Freeport LNG	Natural Gas	163,202	0.68%
Shintech Inc.	Chemical Manufacturer	138,900	0.58%
Centerpoint Energy Inc.	Utility Company	138,600	0.58%
Seaway Crude Pipeline LP	Utility Company	120,091	0.50%
		$ 5,480,747	$ 22.94%

Assessed Valuation - 2025	$	55,131,645
Assessed Valuation - 2016	$	23,887,484

Source: Brazoria County Appraisal District

BRAZORIA COUNTY, TEXAS Table 8

Property Tax Levies and Collections
Last Ten Fiscal Years
(amounts in thousands)

Fiscal Year	Total Tax Levy for Fiscal Year (Original Levy)	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount Collected	Percentage of Original Levy		Amount	Percentage of Levy
2025	$ 164,683	$ 163,076	99.02%	$ -	$ 163,076	99.02%
2024	157,274	155,390	98.80%	(522)	154,868	98.47%
2023	144,315	142,971	99.07%	328	143,299	99.30%
2022	139,241	138,152	99.22%	519	138,671	99.59%
2021	133,797	132,893	99.32%	534	133,427	99.72%
2020	128,663	127,604	99.18%	884	128,488	99.86%
2019	125,539	124,546	99.21%	821	125,367	99.86%
2018	121,836	120,719	99.08%	971	121,690	99.88%
2017	117,970	116,889	99.08%	471	117,360	99.48%
2016	115,243	114,341	99.22%	420	114,761	99.58%

Source: Brazoria County Tax Assessor-Collector

Note: The information in this schedule relates to the County's own property tax levies, and does not include those it collected on behalf of other governments.

BRAZORIA COUNTY, TEXAS Table 9

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Certificates of Obligation	Premium on Bonds	Tax Note	Subscription Liability	Total Outstanding Debt	Percentage of Personal Income (1)	Population (2)	Per Capita
2016	$ 38,035,000	$ 33,010,000	$ 4,411,736	$ 7,885,000	$ -	$ 83,341,736	0.74%	354,355	235.19
2017	35,075,000	32,440,000	3,994,390	7,635,000	-	79,144,390	0.67%	357,982	221.08
2018	31,630,000	38,795,000	4,922,535	5,805,000	-	81,152,535	0.67%	365,453	222.06
2019	29,500,000	36,975,000	4,470,789	2,950,000	-	73,895,789	0.57%	372,966	198.13
2020	25,770,000	35,085,000	5,842,125	-	-	66,697,125	0.47%	381,580	174.79
2021	23,670,000	32,820,000	5,196,080	-	-	61,686,080	0.43%	381,580	161.66
2022	36,405,000	98,025,000	21,207,917	-	-	155,637,917	1.10%	383,959	405.35
2023	32,590,000	96,535,000	19,701,793	-	898,556	149,725,349	1.02%	387,584	386.30
2024	28,595,000	94,860,000	18,195,669	-	1,272,518	142,923,187	0.86%	393,694	363.03
2025	24,405,000	92,565,000	16,689,546	-	3,913,564	137,573,110	0.83%	393,694	349.44

Note: Details regarding the County's outstanding debt are found in the notes to the financial statements.

(1) Personal income can be found in the Schedule of Demographic and Economic Statistics on page 278.
(2) Population can be found in the Schedule of Demographic and Economic Statistics on page 278.

BRAZORIA COUNTY, TEXAS Table 10

Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	Outstanding Bonds[1]	Less: Amounts Available in Debt Service Fund[2]	Total	Percentage of Estimated Actual Taxable Value of Property[3]	Per Capita[4]
2025	$ 133,659,546	$ 15,890,401	$ 117,769,145	0.21%	$ 299
2024	141,650,669	17,256,671	124,393,998	0.24%	316
2023	148,826,793	17,445,962	131,380,831	0.31%	339
2022	155,637,917	17,974,064	137,663,853	0.38%	359
2021	61,686,080	17,697,602	43,988,478	0.13%	115
2020	66,697,125	14,175,050	52,522,075	0.17%	138
2019	70,945,789	13,170,547	57,775,242	0.20%	155
2018	75,347,535	10,229,673	65,117,862	0.23%	178
2017	71,509,390	9,717,391	61,791,999	0.24%	173
2016	75,456,736	7,674,598	67,782,138	0.28%	191

Source: Annual Comprehensive Financial Report (Detailed Notes on all Funds)

(1) This is the general obligation bonded debt and certificates of obligation bonded debt, net of original issuance premiums.
(2) This is the amount restricted for debt service principal payments.
(3) See the Assessed Value of Taxable Property as Certified by Appraisal District on page 264 for property value data.
(4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 278.

BRAZORIA COUNTY, TEXAS

Computation of Direct and Overlapping Debt
As of September 30, 2025

Governmental Unit	Debt As Of	Debt Outstanding		Estimated Percentage Applicable **	Estimated Share of Direct and Overlapping Debt
Special Districts:					
Brazoria Co. FWSD #2	04/30/2025	$ 1,914,000	*	100.00%	$ 1,914,000
Brazoria Co. MUD #6 (Weatherford)	06/11/2024	2,609,547		100.00%	2,609,547
Brazoria Co. MUD #17	02/29/2024	12,002,183		100.00%	12,002,183
Brazoria Co. MUD #18	06/30/2024	11,581,502		52.93%	6,130,089
Brazoria Co. MUD #19	06/25/2024	13,760,152		100.00%	13,760,152
Brazoria Co. MUD #21	04/30/2025	20,885,000	*	100.00%	20,885,000
Brazoria Co. MUD #22	04/30/2025	58,860,000	*	84.83%	49,930,938
Brazoria Co. MUD #23	09/01/2024	10,275,354		99.40%	10,213,702
Brazoria Co. MUD #24	11/17/2023	6,260,000		100.00%	6,260,000
Brazoria Co. MUD #25	01/19/2024	15,870,477		100.00%	15,870,477
Brazoria Co. MUD #28	04/30/2025	51,425,000		81.28%	41,798,240
Brazoria Co. MUD #29	03/15/2024	30,493,070		100.00%	30,493,070
Brazoria Co. MUD #31	04/30/2025	38,190,000	*	100.00%	38,190,000
Brazoria Co. MUD #32	04/30/2025	38,065,000	*	100.00%	38,065,000
Brazoria Co. MUD #34	03/31/2024	24,253,104		100.00%	24,253,104
Brazoria Co. MUD #35	04/30/2025	6,530,000	*	100.00%	6,530,000
Brazoria Co. MUD #36	09/12/2024	17,169,976		100.00%	17,169,976
Brazoria Co. MUD #39	05/15/2024	57,262,566		100.00%	57,262,566
Brazoria Co. MUD #40	10/28/2024	50,105,451		100.00%	50,105,451
Brazoria Co. MUD #43	10/21/2024	30,730,751		100.00%	30,730,751
Brazoria Co. MUD #44	09/19/2024	12,171,410		100.00%	12,171,410
Brazoria Co. MUD #53	04/30/2025	44,700,000	*	100.00%	44,700,000
Brazoria Co. MUD #55	12/12/2024	96,173,392		100.00%	96,173,392
Brazoria Co. MUD #56	07/11/2024	49,375,805		100.00%	49,375,805
Brazoria Co. MUD #61	06/30/2023	21,344,814		100.00%	21,344,814
Brazoria Co. MUD #66	04/30/2025	12,385,000	*	100.00%	12,385,000
Brazoria Co. MUD #73	05/16/2024	13,025,833		100.00%	13,025,833
Brazoria Co. MUD #83	11/21/2024	3,955,000		100.00%	3,955,000
Brazoria-Fort Bend Co. MUD #1	03/07/2025	26,898,318		55.88%	15,030,780
Brazoria-Fort Bend Co. MUD #3	09/10/2024	43,700,268		0.11%	48,070
Brazosport College District	04/30/2025	34,360,000	*	100.00%	34,360,000
Harris-Brazoria Co MUD #509	01/16/2025	57,467,855		30.09%	17,292,078
Varner Creek Utility District	04/30/2024	4,995,651		100.00%	4,995,651
Port Freeport	09/30/2023	108,396,264		100.00%	108,396,264
Ranch Isabella MUD	08/12/2024	8,794,669		100.00%	8,794,669
Sedona Lakes MUD #1	10/31/2023	32,331,996		100.00%	32,331,996
Velasco Drainage District	04/30/2025	3,995,000	*	100.00%	3,995,000
Total Special Districts		$ 1,072,314,408			$ 952,550,008
Cities:					
Alvin	04/30/2025	$ 30,750,000	*	100.00%	$ 30,750,000
Angleton	09/30/2023	16,552,107		100.00%	16,552,107
Brazoria	04/30/2025	6,730,000	*	100.00%	6,730,000
Clute	04/30/2025	10,600,000	*	100.00%	10,600,000
Freeport	04/30/2025	10,560,000	*	100.00%	10,560,000
Iowa Colony	04/30/2025	13,110,000	*	100.00%	13,110,000
Lake Jackson	09/30/2023	38,652,811		100.00%	38,652,811
Manvel	04/30/2025	96,420,000	*	100.00%	96,420,000
Pearland	09/30/2024	396,922,802		85.24%	338,336,996
Richwood	09/30/2023	4,766,643		100.00%	4,766,643
Sweeny	09/30/2023	3,315,809		100.00%	3,315,809
Surfside Beach	09/30/2023	389,193		100.00%	389,193
West Columbia	04/30/2025	5,520,000	*	100.00%	5,520,000
Total Cities		$ 634,289,365			$ 575,703,559

(continued)

BRAZORIA COUNTY, TEXAS

Table 11

Computation of Direct and Overlapping Debt - Continued
As of September 30, 2025

Governmental Unit	Debt As Of	Debt Outstanding		Estimated Percentage Applicable **	Estimated Share of Direct and Overlapping Debt
School Districts:					
Alvin CCD	04/30/2025	$ 17,050,000	*	100.00%	$ 17,050,000
Alvin ISD	04/30/2025	951,950,000	*	100.00%	951,950,000
Angleton ISD	04/30/2025	320,955,000	*	100.00%	320,955,000
Brazosport ISD	04/30/2025	285,110,000	*	100.00%	285,110,000
Columbia-Brazoria ISD	06/30/2024	100,597,601		100.00%	100,597,601
Damon ISD	04/30/2025	215,000	*	100.00%	215,000
Danbury ISD	04/30/2025	14,980,000	*	100.00%	14,980,000
Pearland ISD	04/30/2025	355,185,000	*	97.40%	345,950,190
Sweeny ISD	08/31/2024	73,605,972		100.00%	73,605,972
Total School Districts		$ 2,119,648,573			$ 2,110,413,763
Subtotal, overlapping debt					$ 3,638,667,330
Total direct debt - Brazoria County				9/30/2025	137,573,110
Total direct and overlapping debt					$ 3,776,240,440

Source: Brazoria County Auditor's office and Municipal Advisory Council of Texas, *Texas Municipal Reports*.

* Gross Debt

** The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion another governmental unit's taxable assessed value that is within the County's boundaries and dividing it by each unit's total taxable assessed value.

BRAZORIA COUNTY, TEXAS

Computation of Legal Debt Margin
Last Ten Fiscal Years
(amounts in thousands)

	2016	2017	2018	2019
Assessed Value	$ 23,887,483	$ 26,074,256	$ 27,954,998	$ 29,486,431
Debt Limit 25%	25%	25%	25%	25%
Debt Limit	$ 5,971,871	$ 6,518,564	$ 6,988,750	$ 7,371,608
Total bonded debt	$ 78,930	$ 75,150	$ 76,230	$ 69,425
Less: Amount available-repayment of general obligation bonds	(7,379)	(9,890)	(10,398)	(13,171)
Total net debt applicable to limit	$ 71,551	$ 65,260	$ 65,832	$ 56,254
Legal debt margin	$ 5,900,320	$ 6,453,304	$ 6,922,918	$ 7,315,354
Total net debt applicable to the limit as a percentage of debt limit	1.2%	1.0%	0.9%	0.8%

Texas Constitution Article 3 Section 52b
Under Legislative provision, any county, political subdivision of a county, number of adjoining counties, political subdivision of the State, or defined district now or hereafter to be described and defined within the State of Texas, and which may or may not include, towns, villages or municipal corporations, upon a vote of two-thirds majority of the voting qualified voters or such district or territory to be affected thereby, may issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of such district or territory, except that the total bonded indebtedness of any city or town shall never exceed the limits imposed by other provisions of this Constitution, and levy and collect taxes to pay the interest thereon and provide a sinking fund for the redemption thereof.

Table 12

2020	2021	2022	2023	2024	2025
$ 31,173,053	$ 34,452,173	$ 36,197,721	$ 42,753,541	$ 51,001,758	$ 55,131,645
25%	25%	25%	25%	25%	25%
$ 7,793,263	$ 8,613,043	$ 9,049,430	$ 10,688,385	$ 12,750,440	$ 13,782,911
$ 60,855	$ 56,490	$ 134,430	$ 129,125	$ 123,455	$ 116,970
(14,175)	(17,698)	(17,974)	(17,446)	(17,257)	(15,890)
$ 46,680	$ 38,792	$ 116,456	$ 111,679	$ 106,198	$ 101,080
$ 7,746,583	$ 8,574,251	$ 8,932,974	$ 10,576,706	$ 12,644,242	$ 13,681,831
0.6%	0.5%	1.3%	1.0%	0.8%	0.7%

BRAZORIA COUNTY, TEXAS Table 13

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population*	Personal Income* (thousands of dollars)	Per Capita Personal Income*	School Enrollment***	Unemployment Rate**
2016	354,355	$ 11,198,681	31,603	68,497	5.1
2017	357,982	11,885,360	33,201	70,609	5.4
2018	365,453	12,183,838	33,339	71,766	4.5
2019	372,966	12,992,644	34,836	72,707	4.2
2020	381,580	14,333,671	37,564	73,742	8.6
2021	381,580	14,333,671	37,564	71,955	7.2
2022	383,959	14,085,152	36,684	73,014	5.0
2023	387,584	14,658,814	37,821	74,624	4.5
2024	393,694	16,555,620	42,052	74,926	4.4
2025	393,694	16,555,620	42,052	74,745	4.5

* Information from The Economic Development Alliance for Brazoria County - Debbie Pennington. 2024 census data was the most recent data available.

** Years 2015-2024 Information from The Economic Development Alliance for Brazoria County.

*** Information from http://www.tea.state.tx.us/

BRAZORIA COUNTY, TEXAS Table 14

Principal Employers
Current Year and Nine Years Ago

Employer	2025 Number of Employees	2025 Rank	2025 % of Total County Employment	2016 Number of Employees	2016 Rank	2016 % of Total County Employment
Alvin ISD	4,234	1	2.2%	3,232	2	2.0%
The Dow Chemical Company	3,558	2	1.8%	3,900	1	2.4%
Pearland ISD	2,699	3	1.4%	2,658	3	1.7%
Texas Department of Criminal Justice	2,437	4	1.3%	2,409	4	1.5%
Brazosport ISD	1,900	5	1.0%	1,699	6	1.1%
Kelsey-Seybold	1,839	6	1.0%	-		-
Brazoria County	1,484	7	0.8%	1,382	7	0.9%
Zachary Group	1,474	8	0.8%	-		-
Turner Industries	1,272	9	0.7%	-		-
BrandSafway, LLC	1,127	10	0.6%	-		-
Infinity Group	-		-	1,929	5	1.2%
Olin Corporation	-		-	1,200	8	0.7%
Phillips 66	-		-	1,035	9	0.6%
BASF Corporation	-		-	956	10	0.6%
Total	22,024		11.6%	20,400		12.7%
Total County Employment	192,608			160,160		

Source: Economic Development Alliance of Brazoria County
Texas Workforce Commission website http://www.tracer2.com

Note: All 2025 employers exclude retail.

BRAZORIA COUNTY, TEXAS Table 15

Full-Time County Government Employees by Function
Last Ten Fiscal Years

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General administration	76	76	80	84	90	75	74	71	73	78
Judicial and legal	221	226	229	235	241	242	243	245	248	262
Financial administration	127	124	130	129	128	130	128	132	130	133
Elections	10	11	11	9	12	11	13	12	15	12
Public facilities	26	27	25	27	28	25	27	27	27	26
Public safety	227	226	225	246	249	259	261	266	279	286
Corrections	273	277	267	270	261	267	271	284	279	274
Public transportation	165	174	180	181	184	181	177	172	184	184
Health and welfare	82	83	83	81	86	88	88	90	88	90
Culture and recreation	148	153	157	164	169	166	169	166	163	166
Conservation	7	10	9	9	7	7	9	10	10	10
Environmental protection	4	3	3	3	3	4	4	4	4	4
Community development	4	4	4	4	4	5	4	5	5	5
Airport	12	13	13	13	14	14	14	14	14	14
Total	1,382	1,407	1,416	1,455	1,476	1,474	1,482	1,498	1,519	1,544

Source: Brazoria County Human Resource


STATE OF TEXAS
COUNTY OF BRAZORIA

BRAZORIA COUNTY, TEXAS

Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year 2016	2017	2018	2019	2020
General Administration:					
County Clerk:					
Marriage License applications	2,413	2,378	2,335	2,392	2,973
Birth certificates filed	1,074	1,235	1,193	1,229	704
Death certificates filed	1,604	1,662	1,789	1,964	2,257
Probate cases filed	951	912	931	946	953
Beer license applications	81	89	91	79	68
Judicial and Legal:					
District Court Level:					
Beginning civil cases pending	4,934	5,160	5,496	6,072	6,565
Civil cases docket adjustment	(5)	(38)	(29)	(74)	79
Civil cases filed	6,461	6,321	6,841	7.216	6,053
Civil cases disposed	(6,230)	(5,947)	(6,236)	(6,649)	(5,326)
Ending civil cases pending	5,160	5,496	6,072	6,565	7,371
Beginning criminal cases pending	2,022	2,021	2,085	2,289	2,165
Criminal cases docket adjustment	(69)	(28)	(174)	29	(351)
Criminal cases filed	3,603	3,590	3,736	3,752	3,413
Criminal cases disposed	(3,535)	(3,498)	(3,358)	(3,905)	(3,061)
Ending criminal cases pending	2,021	2,085	2,289	2,165	2,166
County Court Level:					
Beginning civil cases pending	1,077	1,210	1,539	1,420	1,561
Civil cases docket adjustment	(12)	(17)	(30)	8	(2)
Civil cases filed	1,461	1,612	1,635	2,079	1,506
Civil cases disposed	(1,316)	(1,266)	(1,724)	(1,946)	(1,186)
Ending civil cases pending	1,210	1,539	1,420	1,561	1,879
Beginning criminal cases pending	4,506	4,326	4,513	4,500	3,584
Criminal cases docket adjustment	(249)	(148)	(161)	(119)	(292)
Criminal cases filed	7,493	7,412	7,122	6,105	4,573
Criminal cases disposed	(7,424)	(7,077)	(6,974)	(6,902)	(4,058)
Ending criminal cases pending	4,326	4,513	4,500	3,584	3,807
Beginning juvenile cases pending	143	94	115	103	129
Juvenile cases docket adjustment	31	56	44	19	23
Juvenile cases filed	402	389	362	340	258
Juvenile cases disposed	(482)	(424)	(418)	(333)	(290)
Ending juvenile cases pending	94	115	103	129	120

Fiscal Year				
2021	2022	2023	2024	2025
2,472	2,348	2,193	2,224	2,614
652	760	704	629	627
2,706	2,544	2,327	2,247	2,384
1,116	1,097	920	1,015	986
85	98	96	70	83
7,371	7,763	8,390	7,767	7,799
(60)	(87)	(145)	(93)	(575)
6,029	6,267	6,489	6,921	6,987
(5,577)	(5,553)	(6,967)	(6,796)	(7,086)
7,763	8,390	7,767	7,799	7,125
2,166	2,689	3,004	3,082	2,610
6	299	(70)	(417)	190
3,408	3,472	3,388	3,459	3,079
(2,891)	(3,456)	(3,240)	(3,514)	(3,470)
2,689	3,004	3,082	2,610	2,409
1,879	2,034	1,569	1,665	1,295
(35)	(151)	(8)	(125)	(125)
1,444	1,466	1,600	1,464	1,472
(1,254)	(1,780)	(1,496)	(1,709)	(1,404)
2,034	1,569	1,665	1,295	1,238
3,807	3,545	3,491	3,680	3,659
(60)	130	(57)	(103)	(485)
4,592	4,596	5,030	4,800	5,388
(4,794)	(4,780)	(4,784)	(4,718)	(6,010)
3,545	3,491	3,680	3,659	2,552
120	136	82	55	68
61	-	1	17	3
155	251	190	235	202
(200)	(305)	(218)	(239)	(223)
136	82	55	68	50

(continued)

BRAZORIA COUNTY, TEXAS

Operating Indicators by Function - Continued
Last Ten Fiscal Years

Function	Fiscal Year 2016	2017	2018	2019	2020
Judicial and Legal:					
Justice of the Peace Level:					
Cases Filed:					
Traffic	38,434	41,957	51,183	44,669	39,519
Non-traffic	9,437	8,614	8,428	7,933	7,364
Small claims suits	2,534	2,946	3,812	5,707	6,602
Forcible entry & detainer	3,060	3,106	3,384	3,878	2,513
Other civil suits	1,305	1,425	1,518	1,705	1,520
Cases Disposed:					
Traffic	21,937	24,016	30,072	26,721	21,864
Non-traffic	3,822	3,425	3,594	3,388	3,056
Small claims suits	1,493	1,586	2,145	2.801	3,178
Forcible entry and detainer	2,784	2,786	3,012	3,604	2,272
Other civil suits	575	638	698	838	629
Inquests	405	483	503	536	616
Financial Administration:					
County Auditor:					
Accounts payable checks issued	16,867	17,212	17,837	17,203	15,790
Accounts payable wires issued	109	91	86	88	82
Accounts payable ACH's issued	3,628	4,198	4,673	4,963	4,873
Human Resources:					
Pre-employment drug screens	256	230	219	257	248
Employee random drug screens	115	113	97	106	104
Payroll checks	1,069	1,235	1,105	866	981
Payroll advices	39,474	38,935	39,410	39,926	40,787
Purchasing:					
Number of purchase orders issued	7,350	7,828	7,410	8,127	7,370
Tax Assessor-Collector:					
Registered voters	201,682	200,914	205,206	213,158	222,077
Voting precincts	63	63	63	67	67
Elections:					
Computerized Voting Equipment:					
Judges booths	135	125	125	125	125
Regular voting machines	679	675	675	675	675
ADA compliant voting machine	125	125	125	125	125
Ballot scanners	-	-	-	-	-

Fiscal Year				
2021	2022	2023	2024	2025
34,347	30,158	29,082	26,550	32,612
7,327	6,943	6,184	5,795	6,186
8,451	8,619	8,818	9,947	13,199
2,017	3,521	4,059	4,084	3,927
1,430	1,564	1,406	1,287	1,263
18,786	16,996	16,789	14,205	18,296
3,033	3,122	2,574	2,278	2,750
3,628	4,931	5,516	5,734	6,768
1,618	3,078	3,690	3,750	3,534
461	728	741	631	593
764	674	698	604	669
16,370	20,527	16,503	14,551	14,347
95	90	84	121	155
5,127	5,264	4,947	4,731	5,214
232	204	269	276	212
134	95	97	171	179
942	1,242	1,112	1,120	1,069
41,066	41,159	40,881	42,192	42,469
7,339	7,363	6,937	6,489	6,236
227,043	227,520	240,927	247,271	254,244
78	78	80	80	84
125	125	125	125	125
675	-	-	-	-
125	800	800	800	800
-	125	125	125	125

(continued)

BRAZORIA COUNTY, TEXAS

Operating Indicators by Function - Continued
Last Ten Fiscal Years

Function	Fiscal Year 2016	2017	2018	2019	2020
Corrections:					
Detention Center - Adult:					
Facility square footage	209,962	209,962	209,962	209,962	209,962
Number of Male beds	1,073	1,073	1,073	1,073	1,073
Number of Female beds	96	96	96	96	96
Detention Center - Juvenile:					
Capacity:					
Detention	52	52	52	52	52
Residential	24	24	24	24	24
Health and Welfare:					
Environmental Health:					
Septic permits issued	619	689	830	868	904
Indigent Health Care:					
Indigent patients	303	297	282	276	209
Water Lab:					
Water tests performed	9,155	11,215	9,972	8,514	8,165
Culture and Recreation:					
Library:					
Library locations	12	12	12	12	12
Collection inventory	737,455	645,114	526,636	588,835	445,810
Items checked out	1,830,903	1,787,335	1,580,421	1,663,210	1,099,828
Library program attendance	64,461	61,312	57,329	76,175	41,103
Internet usage	217,959	247,563	66,459	97,112	59,834
Parks and Recreation:					
Museum	1	1	1	1	1
Environmental Protection:					
Flood Plain Administrator:					
Construction permits issued	1,292	1,099	1,216	1,016	1,291
Estimated value of construction	302,561,181	302,484,639	367,733,505	241,183,117	345,615,231
Community Development:					
First time homebuyers	7	3	6	2	3
Reconstructions (home replacement)	2	2	-	-	-
Rehabilitation (home repair)	2	-	2	8	1

Sources: Various County departments. Case data is reported to the Texas Office of Court Administration. Prior to 2012, construction permits issued and estimated value of construction includes data from Brazoria County's Flood Plain Administrator and all cities within Brazoria County. Subsequent to 2011 and in compliance with HB Number 852 effective September 1, 2019, city data within the County is omitted from the Environmental protection amounts. For the Indigent Health Care patients, the numbers reflect a decrease from 100% coverage of the federal poverty guidelines to the present coverage of 21%.

Fiscal Year				
2021	2022	2023	2024	2025
209,962	209,962	209,962	209,962	209,962
698	902	902	902	902
205	205	205	205	205
52	52	52	52	52
26	26	26	26	26
659	931	715	561	647
125	105	91	106	99
8,140	7,993	8,140	8,323	7,675
12	12	12	12	12
413,378	406,893	408,028	405,670	552,351
1,257,972	1,403,618	1,526,953	1,475,590	1,469,242
28,718	43,310	16,151	69,591	71,967
46,631	56,150	65,668	65,923	68,589
1	1	1	1	1
1,485	2,299	1,382	1,549	1,286
416,088,619	756,149,744	1,313,932,447	737,760,766	1,668,975,973
-	-	-	-	-
4	2	2	2	2
2	-	-	-	-

BRAZORIA COUNTY, TEXAS Table 17

Capital Asset Statistics by Function
Last Ten Fiscal Years

Function/Program	Fiscal Year 2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Airport:										
7,000 Runway	1	1	1	1	1	1	1	1	1	1
Health and Welfare:										
Health clinic locations	8	8	8	8	8	8	8	8	8	8
Welfare	1	1	1	1	1	1	1	1	1	1
Public Facilities:										
County Parks	10	10	10	10	10	10	10	10	10	10
Public Safety:										
Sheriff Vehicles	129	138	128	134	143	160	139	168	188	190
Constable Vehicles	40	40	46	49	56	63	66	68	74	77
Public Transportation:										
Roads - Paved (miles)	1,058.29	1,072.46	1,074.49	1,079.36	1,084.03	1,093.85	1,099.29	1,105.05	1,108.97	1,122.20
Roads - Unpaved (miles)	171.82	173.32	174.82	176.32	177.82	179.32	180.82	181.00	181.00	181.35
Bridges	147	149	149	151	152	154	155	158	159	158

Source: Various County departments, Brazoria County Auditor's Office capital assets listing.

FEDERAL AND STATE AWARDS SECTION


STATE OF TEXAS
COUNTY OF BRAZORIA

KM&L
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report
On Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brazoria County, Texas (the "County"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 12, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

The Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KM&L, LLC

Lake Jackson, Texas
March 12, 2026

KM&L
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report
On Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and Texas Grant Management Standards

To the Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Brazoria County, Texas' (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and Texas Grant Management Standards that could have a direct and material effect on each of County's major federal and state programs for the year ended September 30, 2025. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the Texas Grant Management Standards (TxGMS). Our responsibilities under those standards, the Uniform Guidance and TxGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and TxGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

The Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and TxGMS. Accordingly, this report is not suitable for any other purpose.

KM&L, LLC

Lake Jackson, Texas
March 12, 2026


STATE OF TEXAS
COUNTY OF BRAZORIA

BRAZORIA COUNTY, TEXAS
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2025

I. Summary of auditor's results:

1. Type of auditor's report issued on the financial statements: Unmodified.

2. No internal control findings, that were required to be reported in this schedule, were disclosed in the audit of the financial statements.

3. Noncompliance, which is material to the financial statements: None.

4. No internal control findings, that were required to be reported in this schedule, were disclosed in the audit of the major programs.

5. Type of auditor's report on compliance for major programs: Unmodified.

6. Did the audit disclose findings which are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a): No; Texas Grant Management Standards: No

7. Major Programs Include:
   Federal:
   - 10.557 Special Supplemental Nutrition Program for Women, Infants and Children
   - 15.435 GoMESA
   - 21.027 Coronavirus State and Local Fiscal Recovery Act

   State:
   - TJJD Cluster Programs

8. Dollar threshold used to distinguish between Type A and Type B programs: Federal $ 1,362,475; State $ 1,000,000.

9. Low Risk Auditee: Federal - Yes; State - Yes.

II. Findings related to the financial statements

None.

III. Findings and questioned costs related to the federal and state awards.

None.

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

TELEPHONE:
Courthouse (979) 864-1276
Brazosport (979) 388-1276
Houston (281) 756-1276

Federal:

In accordance with Title 2 U.S. Code of Federal Regulations §200.511, the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings. This summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs.
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

The schedule of status of prior audit findings is as follows:

None.

State:

In accordance with the Texas Grant Management Standards, the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings. This summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs.
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

The schedule of status of prior audit findings is as follows:

None.

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

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Federal:

In accordance with Title 2 U.S. Code of Federal Regulations §200.511, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan must be presented to address each finding included in the current year auditor's reports. The corrective action plan is as follows:

None.

State:

In accordance with the Texas Grant Management Standards, the auditee must prepare, in a document separate from the auditor's findings a corrective action plan must be presented to address each finding included in the current year auditor's reports. The corrective action plan is as follows:

None.

BRAZORIA COUNTY, TEXAS
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2025

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Agriculture:			
Passed Through Texas Health and Human Services Commission:			
School Breakfast Program (1)	10.553	TX-020-2024	$ 26,012
School Breakfast Program (1)	10.553	TX-020-2025	2,184
			28,196
Passed Through Texas Health and Human Services Commission:			
National School Lunch Program (1)	10.555	TX-020-2024	41,963
National School Lunch Program (1)	10.555	TX-020-2025	3,528
			45,491
Passed Through Texas Health and Human Services Commission:			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	HHS000801100001	1,747,855
			1,747,855
Passed Through Texas Department of Agriculture:			
State Administrative Expenses	10.560	256TX312N2533	1,135
			1,135
Passed Through Texas Health and Human Services Commission:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	HHS000801100001	33,056
			33,056
TOTAL U.S. DEPARTMENT OF AGRICULTURE			$ 1,855,733
U.S. Department of Commerce:			
Passed Through Texas General Land Office	11.419	25-003-010-E703	$ 357,070
TOTAL U.S. DEPARTMENT OF COMMERCE			$ 357,070
U.S. Department of Housing and Urban Development:			
Direct Program:			
Community Development Block Grant	14.218	B-21-UC-48-0005	$ 19,286
Community Development Block Grant	14.218	B-22-UC-48-0005	1,814
Community Development Block Grant	14.218	B-23-UC-48-0005	483,019
Community Development Block Grant	14.218	B-24-UC-48-0005	472,027
Passed Through Texas General Land Office:			
Community Development Block Grant	14.218	---	152,175
			1,128,321
Passed Through Texas General Land Office:			
Community Development Block Grant/State's Program	14.228	19-076-003-B352	432,347
			432,347

(continued)

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Housing and Urban Development: - Continued			
Direct Program:			
Home Investment Partnership Program	14.239	M-22-UC-48-0230	$ 195,685
Home Investment Partnership Program	14.239	M-23-UC-48-0230	160,974
Home Investment Partnership Program	14.239	M-24-UC-48-0230	44,476
Home Investment Partnership Program	14.239	M-21-UP-48-0230	79,210
			480,345
Direct Program:			
Section 8 Housing Voucher Program	14.871	TX484VO 0022	991,711
Section 8 Housing Voucher Program	14.871	TX484VO 0023	5,155,983
			6,147,694
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			$ 8,188,707
U.S. Department of the Interior:			
Direct Program:			
Payments in Lieu of Taxes	15.226	--	$ 67,555
			67,555
Direct Program:			
GoMESA	15.435	--	1,205,821
			1,205,821
Direct Program:			
Sport Fish Restoration	15.605	FD-TX-F312 B-1	25,073
			25,073
TOTAL U.S. DEPARTMENT OF THE INTERIOR			$ 1,298,449
U.S. Department of Justice:			
Passed Through Office of the Governor - Criminal Justice Division:			
Crime Victim Assistance	16.575	1353522	$ 239,578
Crime Victim Assistance	16.575	3808506	11,605
			251,183
Passed Through Office of the Governor - Criminal Justice Division:			
Violence Against Women Formula Grants	16.588	3123609	103,219
Violence Against Women Formula Grants	16.588	3123610	8,256
			111,475
Direct Program:			
Equitable Sharing Program	16.922	--	277,308
			277,308
TOTAL U.S. DEPARTMENT OF JUSTICE			$ 639,966
U.S. Department of Transportation:			
Passed Through Texas Department of Transportation:			
Highway Planning and Construction Program	20.205	CSJ 0912-31-304	$ 2,650,387
Highway Planning and Construction Program	20.205	CSJ 0912-31-305	60,279
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			$ 2,710,666

(continued)

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Treasury:			
Direct Program:			
Resources and Ecosystems sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015	582-21-11293	$ 546,694
			546,694
Direct Program:			
Coronavirus State and Local Fiscal Recovery Funds	21.027	--	20,577,457
			20,577,457
TOTAL U.S. DEPARTMENT OF TREASURY			$ 21,124,151
Federal Communications Commission:			
Passed Through the Universal Service Administration Company:			
E-Rate Library Program	32.001	44301996	$ 156,873
			156,873
Passed Through the Universal Service Administration Company:			
Emergency Connectivity Program	32.009	44301996	3,480
			3,480
TOTAL FEDERAL COMMUNICATIONS COMMISSION			$ 160,353
U.S. Department of Health and Human Services:			
Passed Through Texas Health and Human Services Commission:			
Public Health Emergency Preparedness	93.069	HHS001439300008	$ 46,574
Public Health Emergency Preparedness	93.069	HHS001439500015	138,374
			184,948
Passed Through Texas Health and Human Services Commission:			
Immunization Cooperative Agreements	93.268	HHS001331300008	73,507
Immunization Cooperative Agreements	93.268	COVID-19 HHS001019500005	409,453
			482,960
Passed Through Texas Department of Family and Protective Services:			
Foster Care Title IV-E	93.658	HHS000285000021	32,771
Foster Care Title IV-E	93.658	HHS000285100027	212,622
			245,393
Passed Through Texas Health and Human Services Commission:			
CDC's Collaboration with Academia to Strengthen Public Health	93.967	HHS001308700001	144,203
			144,203
Passed Through Texas Department of Family and Protective Services:			
Preventative Health and Health Services Block Grant	93.991	HHS001324900008	21,074
			21,074
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			$ 1,078,578

(continued)

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Homeland Security:			
Passed Through the Texas Department of Public Safety:			
Disaster Grants - Public Assistance	97.036	PA-06-TX-4485-PW-01226(0)	$ 28,177
Disaster Grants - Public Assistance	97.036	PA-06-TX-4798-PW-00550(0)	417,733
Disaster Grants - Public Assistance	97.036	PA-06-TX-4798-PW-00867(0)	92,176
Disaster Grants - Public Assistance	97.036	PA-06-TX-4798-PW-00868(0)	3,380
Disaster Grants - Public Assistance	97.036	PA-06-TX-4798-PW-00893(0)	49,646
Disaster Grants - Public Assistance	97.036	PA-06-TX-4798-PW-00898(0)	9,151
Disaster Grants - Public Assistance	97.036	PA-06-TX-4798-PW-01090(0)	385.394
Disaster Grants - Public Assistance	97.036	PA-06-TX-4798-PW-01107(0)	43,772
Disaster Grants - Public Assistance	97.036	PA-06-TX-4798-PW-01108(0)	27,316
Disaster Grants - Public Assistance	97.036	PA-06-TX-4798-PW-01574(0)	8,210
Disaster Grants - Public Assistance	97.036	PA-06-TX-4798-PW-01895(0)	290.343
Disaster Grants - Public Assistance	97.036	PA-06-TX-4798-PW-01977(0)	11,330
Disaster Grants - Public Assistance	97.036	PA-06-TX-4798-PW-01978(0)	21,409
			1,388,037
Passed Through Texas Department of Public Safety's Division of Emergency Management:			
Hazard Mitigation Grant Program	97.039	4332-0053-TX	5,435,631
Hazard Mitigation Grant Program	97.039	4332-0054-TX	214,171
			5,649,802
Passed Through the Department of Public Safety's Division of Homeland Security Grants:			
Homeland Security Grant Program	97.067	2970808	11,557
Homeland Security Grant Program	97.067	2970809	132,913
Homeland Security Grant Program	97.067	2985909	2,628
Homeland Security Grant Program	97.067	4895901	279,843
Homeland Security Grant Program	97.067	5246401	386,030
Homeland Security Grant Program	97.067	4895901	90,104
Homeland Security Grant Program	97.067	25-RGVTGV-10-025-V0	5,250
			908,325
Passed Through the Department of Public Safety's Division of Homeland Security Grants:			
State and Local Cybersecurity Grant Program	97.137	5067901	56,000
			56,000
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			$ 8,002,164
TOTAL FEDERAL ASSISTANCE			$ 45,415,837
TOTAL MAJOR PROGRAMS			$ 23,531,133
TYPE A PROGRAM			$ 1,362,475

(1) Child Nutrition Cluster Program


STATE OF TEXAS
COUNTY OF BRAZORIA

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Texas Health and Human Services Commission:		
Direct Programs:		
Immunization OPTS/LHS	HHS001331300008	$ 83,483
		83,483
Direct Programs:		
Infectious Disease Control Unit - Food Borne Associated Infestations	HHS001315700004	75,022
		75,022
Direct Programs:		
RLSS/LPHS Community & Rural Health Program	HHS001324900008	16,608
		16,608
TOTAL TEXAS HEALTH AND HUMAN SERVICES COMMISSION		$ 175,113
Texas Juvenile Justice Department:		
Direct Programs:		
State Aid Program (1)	TJJD-A-25-020	$ 1,845,129
State Aid Program (1)	TJJD-A-26-020	85,367
Salary Adjustment Grant (1)	TJJD-D-25-03636	574,837
Salary Adjustment Grant (1)	TJJD-D-26-03636	114,989
Supplemental and Emergent (1)	TJJD-2025-SE-03102025	15,000
PREA Audit Assistance (1)	TJJD-2025-07684	9,882
Juvenile Justice Alternative Education Program (Boot Camp) (1)	TJJD-P-25-020	16,888
Juvenile Justice Alternative Education Program (Boot Camp) (1)	TJJD-P-26-020	1,634
Regional Diversion Alternative (RDA) (1)	RDA I-2025-00849	57,885
TOTAL TEXAS JUVENILE JUSTICE DEPARTMENT		$ 2,721,611
Texas Commission on Environmental Quality:		
Direct Program:		
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-006088(0)	$ 9,339
		9,339
Passed Through Houston-Galveston Area Council		
Solid Waste Management	25-16-06	66,371
		66,371
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY		$ 75,710
Texas Department of Transportation:		
Direct Program:		
Routine Airport Maintenance	M2512ANGL-FY25RAMP	$ 100,000
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION		$ 100,000

(continued)

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Office of Attorney General:		
Direct Program:		
Victim Coordinator Liaison Grant (VCLG)	C-01544	$ 45,304
Victim Coordinator Liaison Grant (VCLG)	C-02310	4,030
		49,334
Direct Program:		
Texas Victim Information and Notification Everyday (VINE)	20222344900-318-01	31,194
		31,194
TOTAL OFFICE OF ATTORNEY GENERAL		$ 80,528
Texas Task Force on Indigent Defense:		
Direct Program:		
Indigent Defense Services	212-25-020	$ 228,594
TOTAL TEXAS TASK FORCE ON INDIGENT DEFENSE		$ 228,594
General Land Office:		
Direct Program:		
Beach Cleaning and Maintenance Assistance	16-124-001	$ 36,462
TOTAL GENERAL LAND OFFICE		$ 36,462
Department of Public Safety:		
Passed Through Division of Emergency Management:		
Hazard Mitigation Grant	4332-0053-TX	$ 258,636
TOTAL DEPARTMENT OF PUBLIC SAFETY		$ 258,636
Office of the Governor (Criminal Justice Division):		
Direct:		
Drug Court Program	4519103	$ 107,616
Drug Court Program	4519104	6,113
		113,729

(continued)

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Office of the Governor (Criminal Justice Division): - Continued		
Direct:		
Mental Health Court Program	4519502	$ 89,241
Mental Health Court program	4519503	7,859
		97,100
Direct:		
Body Worn Camera Program	4996201	20,895
		20,895
Direct:		
DWI Court Program	4519203	105,532
DWI Court Program	4519204	10,279
		115,811
Direct:		
Veterans Court Program	4519403	56,098
Veterans Court Program	4519404	2,907
		59,005
Passed Through Houston-Galveston Area Council:		
Regional Mental Health Services	SF 421 #26067-21	1,800
		1,800
Passed Through Harris County:		
Texas Anti-Gang Grant Program	254812	22,505
		22,505
TOTAL OFFICE OF THE GOVERNOR (CRIMINAL JUSTICE DIVISION)		$ 430,845
Texas Veterans Commission:		
Direct Program:		
Brazoria County Veterans Court Program	G-2024-2018005153	$ 4,186
TOTAL TEXAS VETERANS COMMISSION		$ 4,186
Texas Motor Vehicle Crime Prevention Authority:		
Passed Through Galveston County:		
Gulf Coast Auto Crimes Task Force	608-24-0840000	$ 215,032
TOTAL TEXAS MOTOR VEHICLE CRIME PREVENTION AUTHORITY		$ 215,032
TOTAL STATE ASSISTANCE		$ 4,326,717
TOTAL MAJOR PROGRAMS		$ 2,721,611
TYPE A PROGRAM		$ 1,000,000

(1) TJJD Cluster Programs


STATE OF TEXAS
COUNTY OF BRAZORIA

BRAZORIA COUNTY, TEXAS
Notes to Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2025

1. The County uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designated to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designated to provide accountability for certain assets and deferred outflows of resources, and liabilities and deferred inflows of resources that are not recorded in the funds because they do not directly affect net expendable available resources. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn is divided into separate "fund types". The following fund types were utilized to account for federal awards.

   Governmental Fund Types:

   General Fund - this is the general operating fund of the County. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund. Federal financial assistance not required to be reported in other funds is accounted for in the General Fund.

   Special Revenue Funds - used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Federal financial assistance generally is accounted for in a Special Revenue Fund unless required to be reported in a Capital Projects Fund or a proprietary fund type. Generally, unused balances are returned to the grantor at the close of specified project periods.

   Capital Projects Funds - used to account for financial resources to be used for the acquisition or construction of major capital facilities which are not financed by Proprietary and Trust Funds. Federal financial assistance for the construction of major capital facilities generally is accounted for in a Capital Projects Fund. Generally, unused balances are returned to the grantor at the close of specified project periods.

   Proprietary Fund Types:

   Enterprise Fund - used to account for activities similar to those found in the private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing services be financed primarily through user charges, or where periodic determination of net income is appropriate. Federal financial assistance for the benefiting enterprise operations generally is accounted for in the Enterprise Fund. Generally, unused balances are returned to the grantor at the close of specified project periods.

2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources, and current liabilities and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance. Federal and State grant funds were accounted for in the General Fund, Special Revenue Fund, and the Capital Projects Fund, a component of the Governmental Fund type.

The Proprietary Fund Types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and deferred outflows of resources, and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the balance sheet. Fund equity (net total position) is segregated into contributed capital and retained earnings components for proprietary funds. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total position. Federal grant funds were accounted for in the Enterprise Fund (Airport), a component of the Proprietary Fund type.

The modified accrual basis of accounting is used for the Governmental Fund Types. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on General Long-Term Debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The accrual basis of accounting is used for the Proprietary Fund Types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Federal grant funds are considered to be earned to the extent of expenditures/expenses made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned.

3. The period of availability for federal and state grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal and state project period extended 30 days beyond the federal project period ending date, in accordance with provisions in Section H, Period of Availability of Federal Funds, Part 3, OMB Compliance Supplement and the Texas Grant Management Standards.

4. The following schedules are reimbursements the County received for indirect costs incurred during the year ended September 30, 2025:

Program Title	ALN Number	Amount
Women, Infants and Children (WIC)	10.557	$ 174,533
CPS-Cities Readiness Initiative	93.069	3,661
Foster Care Title IV-E	93.658	13,682
CDC's Collaboration with Academia to Strengthen Public Health	93.967	19,545
Total		$ 211,421

5. Indirect Cost Rate - The County has not elected to use the 15% de minimis indirect cost rate as allowed under the Uniform Guidance, Section 200.414.