BRAZORIA COUNTY, TEXAS

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

For the Fiscal Year Ended
September 30, 2024

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, 2024

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STATE OF TEXAS
COUNTY OF BRAZORIA

INTRODUCTORY SECTION


STATE OF TEXAS
COUNTY OF BRAZORIA

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March 25, 2025

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

Greetings:

The Annual Comprehensive Financial Report of Brazoria County, Texas, for the fiscal year ended September 30, 2024 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, 2024, 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 $750,000 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 has begun on a 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, 2023. 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

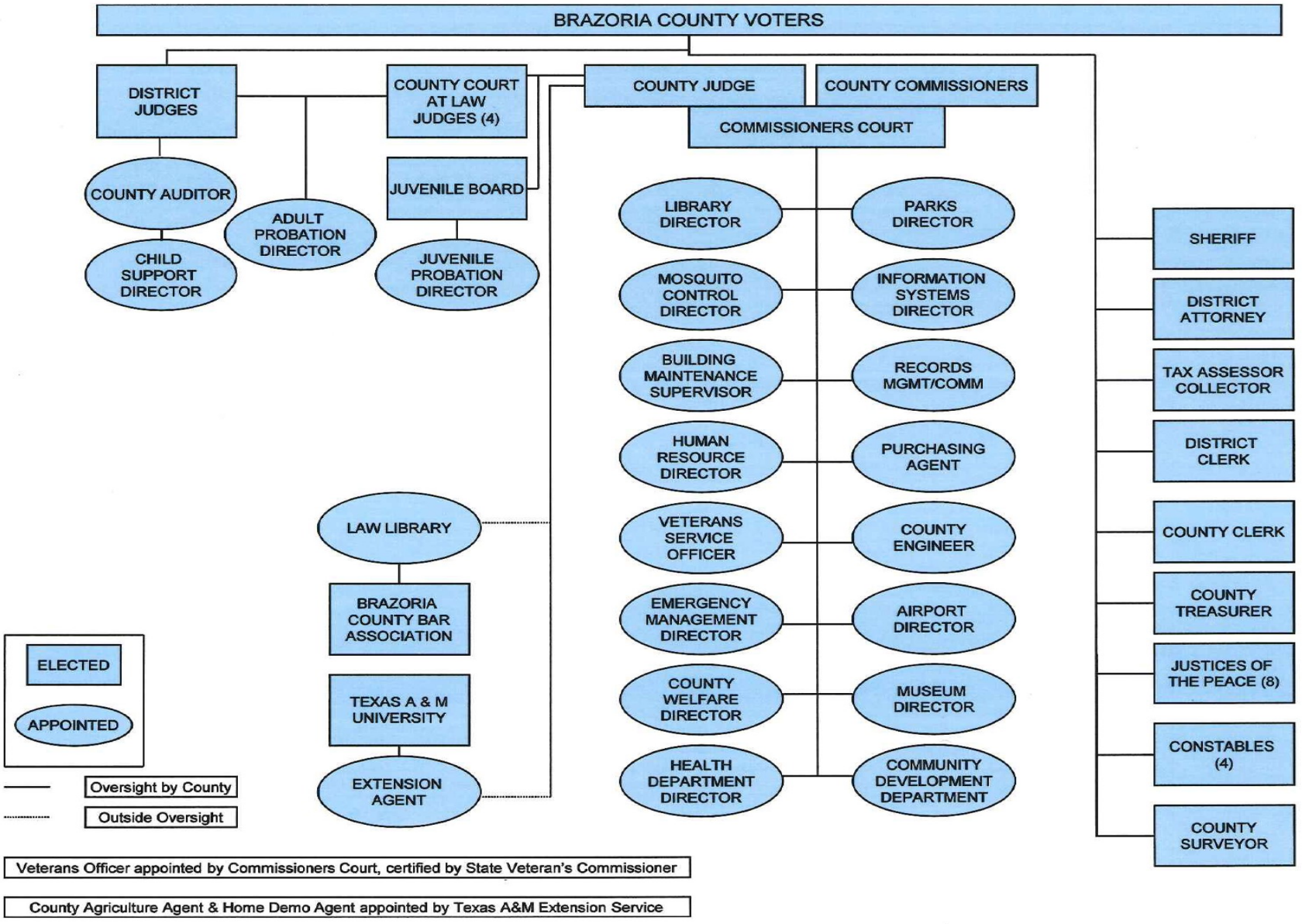
Brazoria County
Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023



Executive Director/CEO


BRAZORIA COUNTY VOTERS
DISTRICT JUDGES
COUNTY COURT AT LAW JUDGES (4)
COUNTY JUDGE
COUNTY COMMISSIONERS
COMMISSIONERS COURT
COUNTY AUDITOR
ADULT PROBATION DIRECTOR
JUVENILE BOARD
CHILD SUPPORT DIRECTOR
JUVENILE PROBATION DIRECTOR
LIBRARY DIRECTOR
PARKS DIRECTOR
MOSQUITO CONTROL DIRECTOR
INFORMATION SYSTEMS DIRECTOR
BUILDING MAINTENANCE SUPERVISOR
RECORDS MGMT/COMM
HUMAN RESOURCE DIRECTOR
PURCHASING AGENT
VETERANS SERVICE OFFICER
COUNTY ENGINEER
EMERGENCY MANAGEMENT DIRECTOR
AIRPORT DIRECTOR
COUNTY WELFARE DIRECTOR
MUSEUM DIRECTOR
HEALTH DEPARTMENT 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

Donald “Dude” Payne, 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

Raethella Jones, 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 unit, each major fund, and the aggregate remaining fund information of Brazoria County, Texas (the "County"), as of and for the year ended September 30, 2024, 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 unit, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2024, 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 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 Schedule as required by the Department of 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 Department of Housing and Urban Development, 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 6, 2025, 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 the County's internal control over financial reporting and compliance.

KM&L, LLC

Lake Jackson, Texas
March 6, 2025

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, 2024. 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 $ 556,641,797 and $ 9,970,748 (net position), respectively. Of this amount, the governmental activities reported an unrestricted net position of $ 12,926,725, 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 $ 2,464,852.

- The County's total net position increased for governmental activities by $ 39,912,321 and decreased for business-type activities by $ 1,029,422.

- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of $ 128,454,920 and its enterprise fund reported ending net position of $ 9,995,543. 41.44% and (24.41%) of these total amounts, $ 53,226,317 (unassigned fund balance) and $ 2,440,057 (deficit unrestricted net position), respectively, were available for use within the County's fund designations.

- At the end of the current fiscal year, unassigned fund balance for the general fund was $ 53,241,258 or 32.38% 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-four (134) 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, the American Rescue Plan 2021 CLFRF Fund and the 2021 Certificate of Obligation C & M Fund; all of which are considered to be major funds. Data from the other one hundred thirty (130) 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 96 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 244 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 $ 566,612,545 as of September 30, 2024.

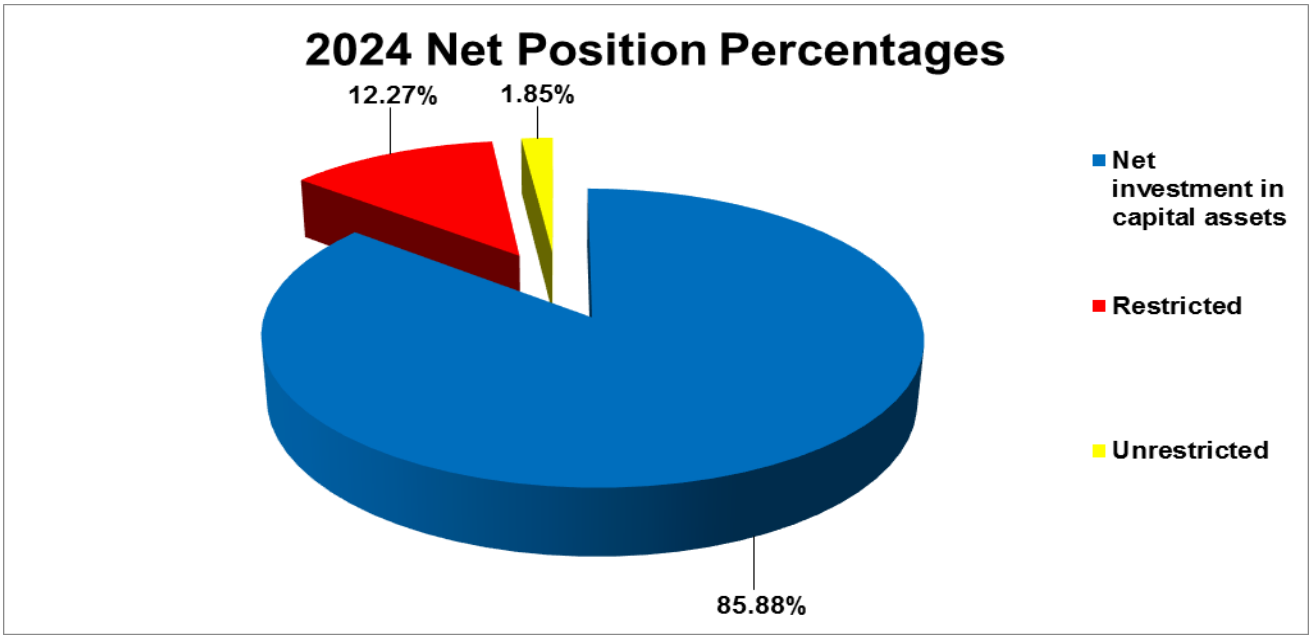
The largest portion of the County's net position, $ 486,619,983 (85.88%) reflects its investments in capital assets (e.g., land; land improvements; buildings and improvements; furniture, equipment and vehicles; subscription based IT assets, runways, taxiways and aprons; infrastructure; and construction 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.

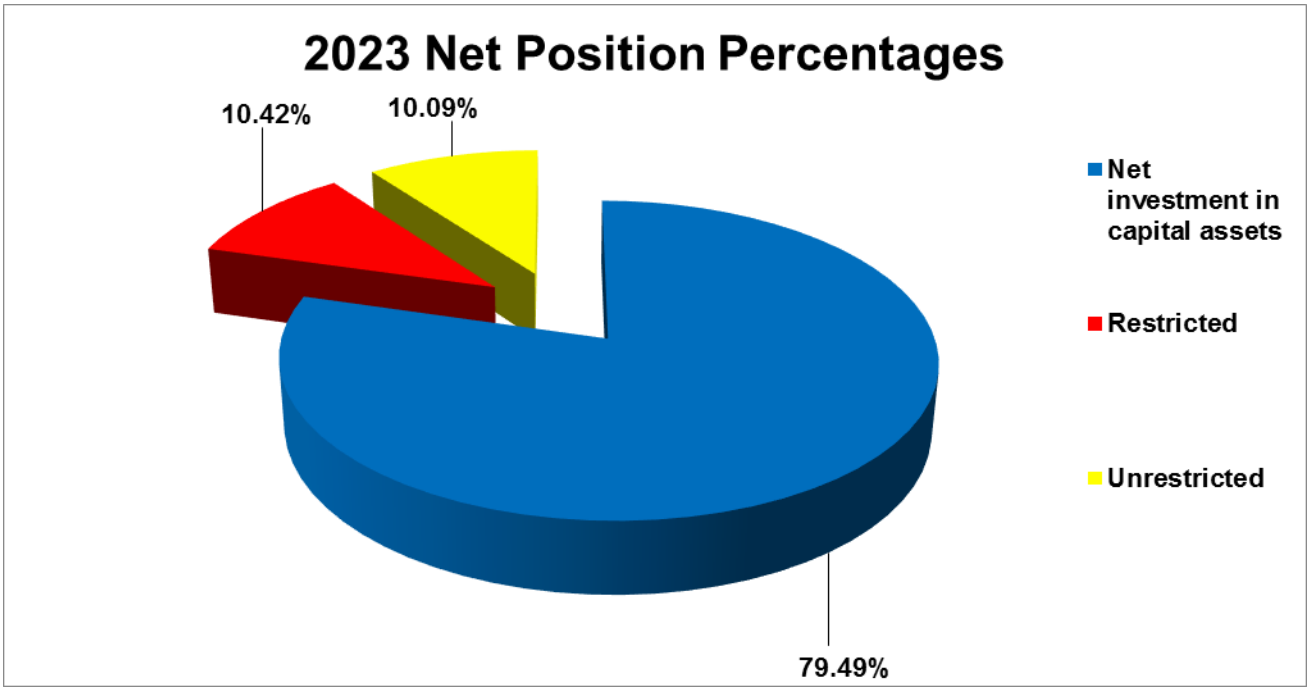
BRAZORIA COUNTY'S NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Assets:						
Current and other assets	$ 239,550,709	$ 302,379,558	$ 48,341	$ 265,502	$ 239,599,050	$ 302,645,060
Capital assets	613,885,584	544,673,770	12,435,600	13,549,807	626,321,184	558,223,577
Total assets	853,436,293	847,053,328	12,483,941	13,815,309	865,920,234	860,868,637
Total deferred outflows of resources	31,819,767	39,163,557	274,960	330,930	32,094,727	39,494,487
Liabilities:						
Current and other liabilities	86,432,853	109,530,466	195,696	190,584	86,628,549	109,721,050
Long-term liabilities	234,114,153	249,774,516	763,527	825,862	234,877,680	250,600,378
Total liabilities	320,547,006	359,304,982	959,223	1,016,446	321,506,229	360,321,428
Total deferred inflows of resources	8,067,257	10,182,427	1,828,930	2,129,623	9,896,187	12,312,050
Net Position:						
Net investment in capital assets	474,184,383	405,962,450	12,435,600	13,549,807	486,619,983	419,512,257
Restricted	69,530,689	54,972,153	-	-	69,530,689	54,972,153
Unrestricted	12,926,725	55,794,873	(2,464,852)	(2,549,637)	10,461,873	53,245,236
Total net position	$ 556,641,797	$ 516,729,476	$ 9,970,748	$ 11,000,170	$ 566,612,545	$ 527,729,646

An additional portion of the County's net position of $ 69,530,689 (12.27%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of $ 10,461,873 (1.85%) may be used to meet the government's ongoing obligations to citizens and creditors.

As of September 30, 2024, 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 $ 2,464,852, caused primarily by losses on operations.





Analysis of the County's Operations. Overall the County had an increase in net position of $ 38,882,899. Governmental activities reported an increase in net position of $ 39,912,321, while the business-type activities reported a decrease in net position of $ 1,029,422. 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 $ 67,107,726 substantially due to the acceptance of roads to the County road system of $ 6,590,965, the receipt of grant funds such as the U.S. Department of Transportation - Highway Planning and Construction Program of $ 3,780,158 for road projects, the utilization of Coronavirus State and Local Fiscal Recovery Funds for capital assets of $ 25,414,762 and the utilization of unrestricted funds to supplement the construction of the Courthouse Campus Expansion Project of $ 32,680,642. Unrestricted net position in the governmental activities decreased $ 42,868,148, primarily due to the utilization of unrestricted funds to supplement the construction of the Courthouse Campus Expansion Project of $ 32,680,642 and disaster related expenses incurred related to Hurricane Beryl of $ 12,697,173. The reason for the decrease of net position in the business-type activities of $ 1,029,422 primarily relates to the current year depreciation expense of $ 1,182,756.

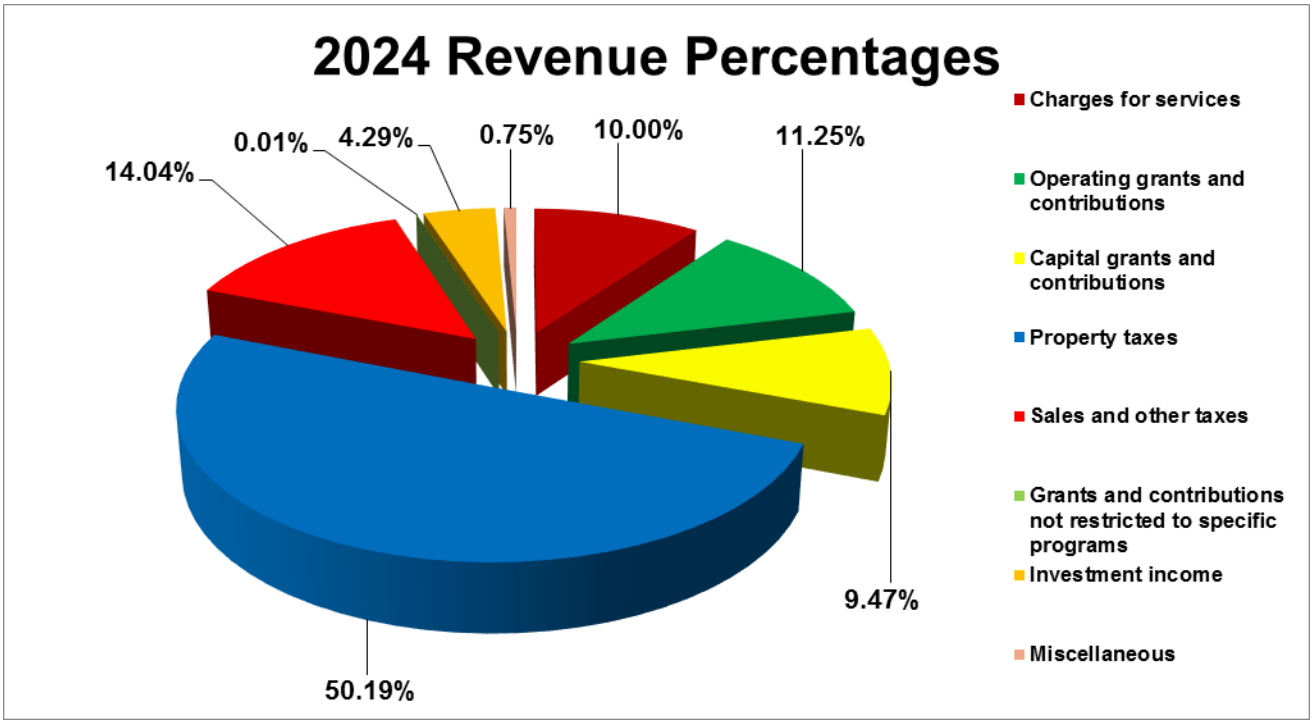
The following table provides a summary of the County's operations for the years ended September 30, 2024 and 2023:

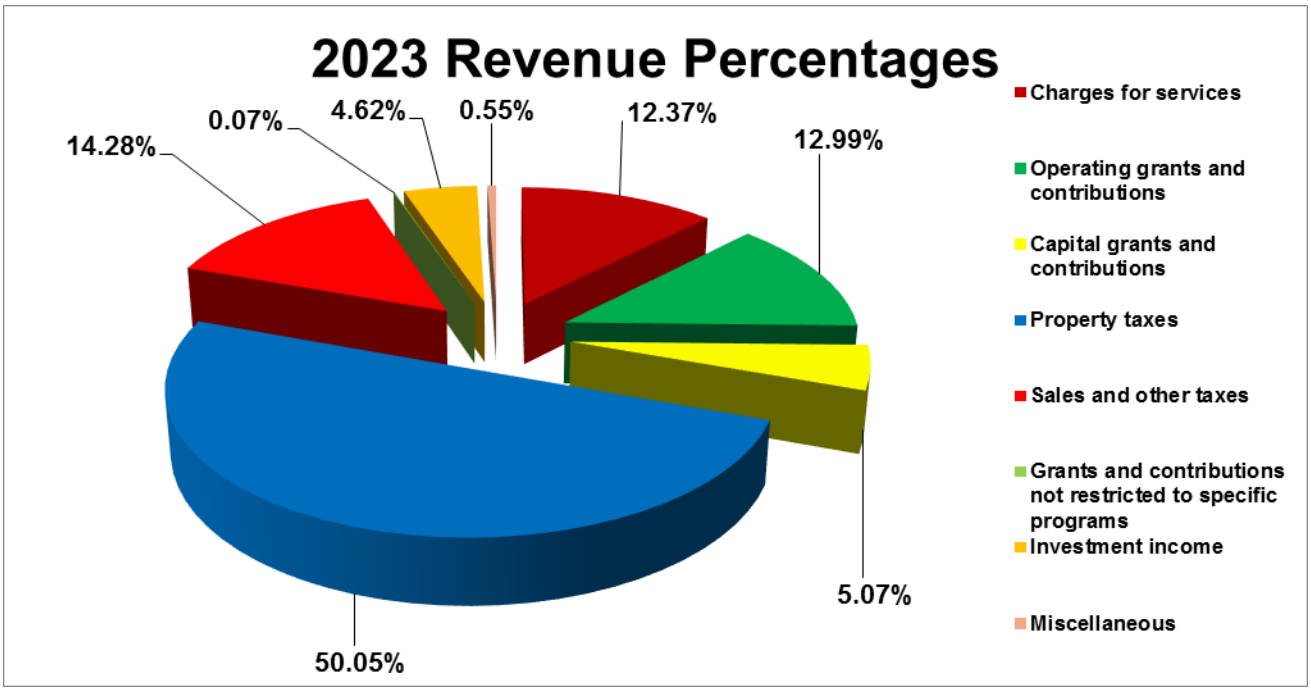
BRAZORIA COUNTY'S CHANGES IN NET POSITION

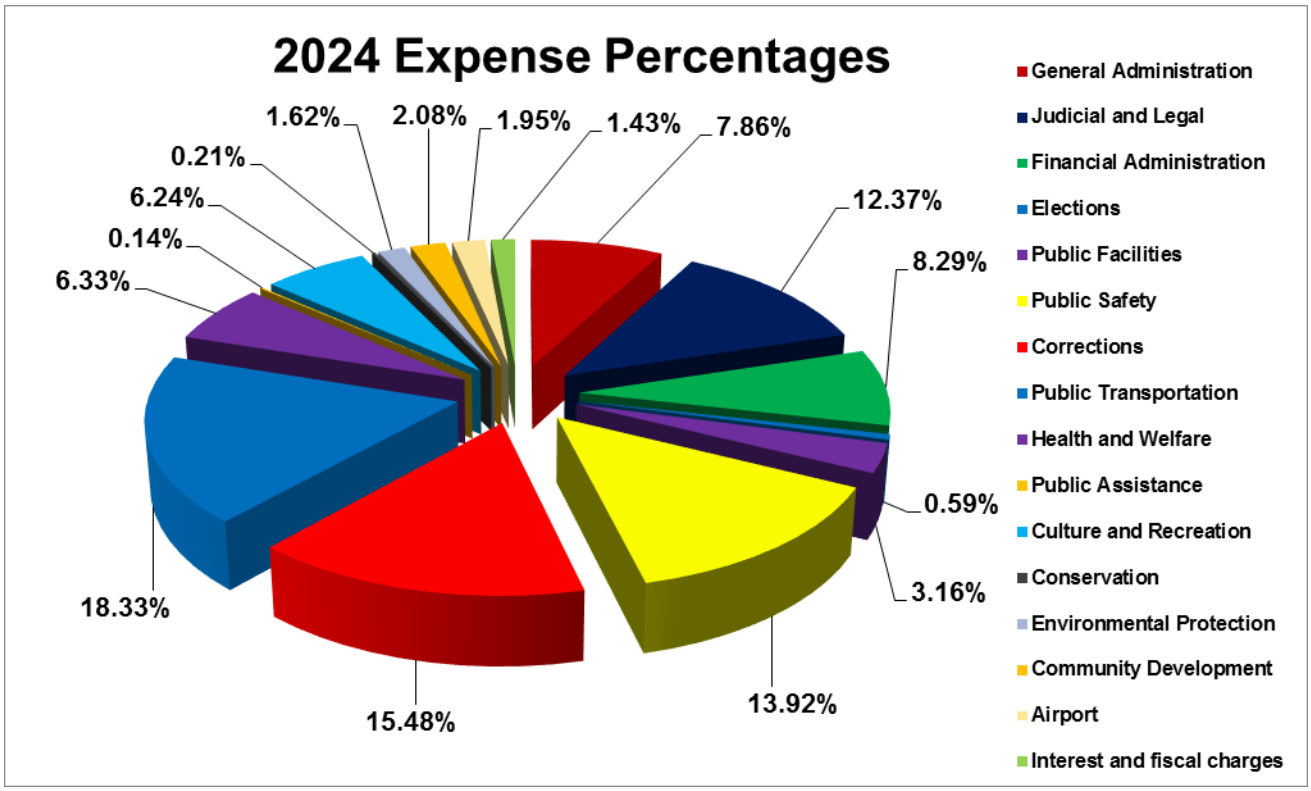
	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program Revenues:						
Charges for services	$ 27,210,823	$ 31,764,568	$ 4,225,008	$ 4,013,001	$ 31,435,831	$ 35,777,569
Operating grants and contributions	35,293,808	37,424,554	103,865	161,424	35,397,673	37,585,978
Capital grants and contributions	29,776,625	14,676,591	-	-	29,776,625	14,676,591
General Revenues:						
Property taxes	157,809,305	144,779,899	-	-	157,809,305	144,779,899
Sales and other taxes	44,144,606	41,314,801	-	-	44,144,606	41,314,801
Grants and contributions not restricted to specific programs	19,446	203,588	-	-	19,446	203,588
Investment income	13,490,556	13,352,159	-	-	13,490,556	13,352,159
Miscellaneous	2,355,430	1,591,270	-	13,677	2,355,430	1,604,947
Total revenues	310,100,599	285,107,430	4,328,873	4,188,102	314,429,472	289,295,532

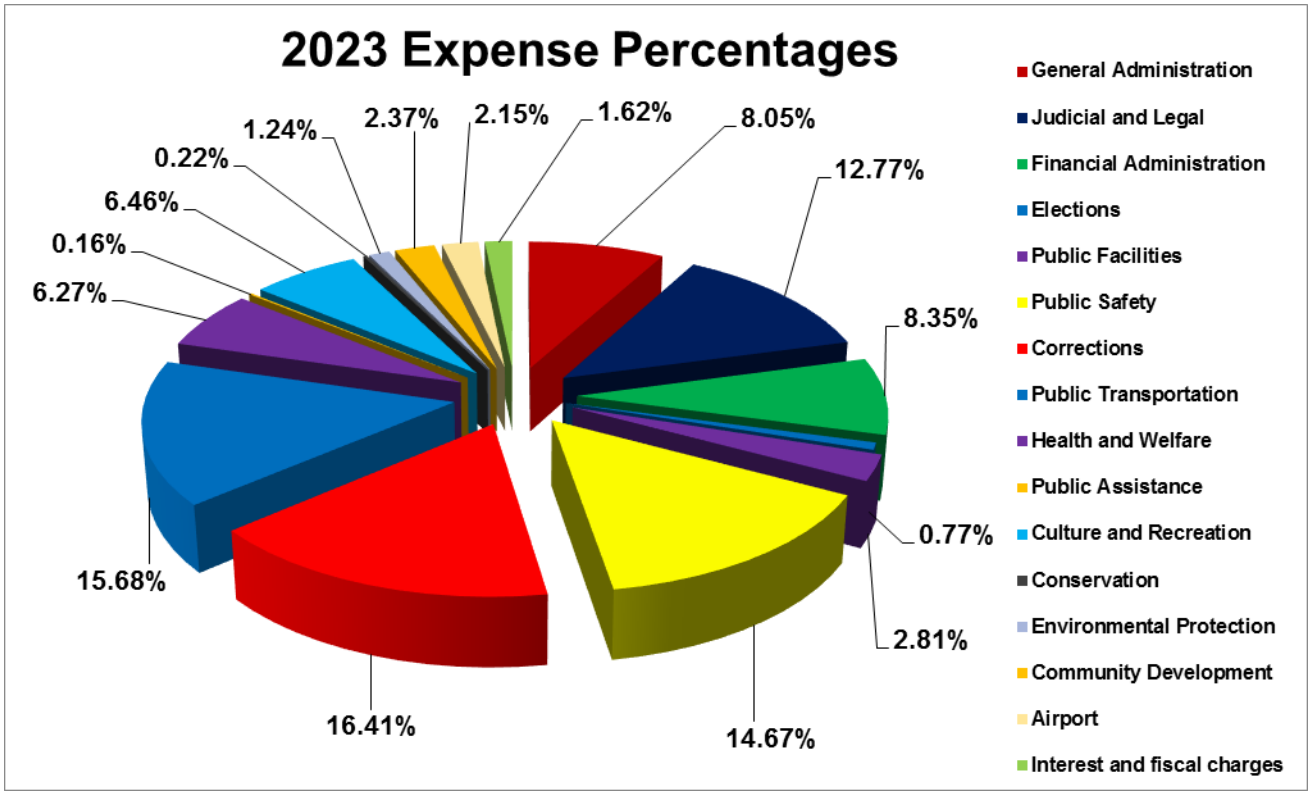
(continued)

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Expenses:						
General administration	$ 21,665,051	$ 20,662,813	$ -	$ -	$ 21,665,051	$ 20,662,813
Judicial and legal	34,097,682	32,775,012	-	-	34,097,682	32,775,012
Financial administration	22,851,499	21,426,258	-	-	22,851,499	21,426,258
Elections	1,621,939	1,979,365	-	-	1,621,939	1,979,365
Public facilities	8,714,447	7,220,306	-	-	8,714,447	7,220,306
Public safety	38,352,983	37,665,990	-	-	38,352,983	37,665,990
Corrections	42,646,835	42,127,375	-	-	42,646,835	42,127,375
Public transportation	50,507,024	40,250,137	-	-	50,507,024	40,250,137
Health and welfare	17,441,978	16,077,777	-	-	17,441,978	16,077,777
Public assistance	370,800	416,800	-	-	370,800	416,800
Culture and recreation	17,185,464	16,586,269	-	-	17,185,464	16,586,269
Conservation	585,450	572,261	-	-	585,450	572,261
Environmental protection	4,472,879	3,185,410	-	-	4,472,879	3,185,410
Community development	5,737,878	6,075,405	-	-	5,737,878	6,075,405
Airport	-	-	5,358,295	5,526,871	5,358,295	5,526,871
Interest and fiscal charges	3,936,369	4,161,373	-	-	3,936,369	4,161,373
Total expenses	270,188,278	251,182,551	5,358,295	5,526,871	275,546,573	256,709,422
Change in net position	39,912,321	33,924,879	(1,029,422)	(1,338,769)	38,882,899	32,586,110
Net position - beginning	516,729,476	482,804,597	11,000,170	12,338,939	527,729,646	495,143,536
Net position - ending	$ 556,641,797	$ 516,729,476	$ 9,970,748	$ 11,000,170	$ 566,612,545	$ 527,729,646


2024 Revenue Percentages
0.01%
4.29%
0.75%
10.00%
11.25%
14.04%
9.47%
50.19%
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


2023 Revenue Percentages
0.07%
4.62%
0.55%
12.37%
12.99%
14.28%
5.07%
50.05%
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 Expense Percentages
1.62%
2.08%
1.95%
1.43%
7.86%
0.21%
12.37%
6.24%
8.29%
0.14%
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


2023 Expense Percentages
1.24%
2.37%
2.15%
1.62%
8.05%
0.22%
12.77%
6.46%
0.16%
8.35%
6.27%
0.77%
2.81%
15.68%
16.41%
14.67%
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 $ 128,454,920. The unassigned fund balance of $ 53,226,317 constitutes 41.44% of ending fund balance. The remainder of the fund balance is categorized as 1) nonspendable $ 4,969,580, 2) restricted $ 67,715,267, and 3) committed $ 2,543,756.

Fund balance of the General Fund decreased by $ 42,485,096; the Road & Bridge Fund increased by $ 12,206,664; the American Rescue Plan 2021 CLFRF Fund had no change in fund balance; the 2021 Certificate of Obligation C & M Fund decreased by $ 7,845,813; and, other governmental funds increased by $ 2,543,486. 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 and the transfer of funds to other governmental funds for disaster related expenditures from Hurricane Beryl. 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 2021 Certificate of Obligation C & M Fund decreased with the ongoing capital projects involving the Courthouse campus and other County facilities. 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, 2024 amounted to $ 9,995,543. Total net position decreased $ 1,002,226 (approximately 9.91%), and the decrease was primarily due to the depreciation expense.

General Fund Budgetary Highlights. Over the course of the year, the County recommended and Commissioners Court approved several revisions to budgeted revenue and appropriations. Differences between the original budget and the final amended budget was $ 4.1 million increase in estimated revenues, and an $ 5.9 million increase in appropriations and were primarily for the following:

- The $2.5 million increase in sales tax revenue.
- The $1 million increase in interest revenue.
- The $1.5 million increase in issuance of Subscription Based Information Technology Arrangements revenue.
- The $2 million re-appropriation of funds for prior year-end encumbrances.
- The $2.2 million in detention center costs for increased payroll, utilities, and inmate medical.
- The $1.5 million for indigent court costs associated with increased judicial activity.
- The $2.2 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:

- Sales tax and interest revenue exceeded budgetary estimates.
- Expenditures in most governmental functions were less than final budgets with a noteworthy decrease in judicial and legal and corrections.

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2024, amounts to $ 626,321,184 (net of accumulated depreciation/amortization). This investment in capital assets includes land; land improvements; buildings and improvements; furniture, equipment and vehicles; subscription based IT assets; runways, taxiways and aprons; infrastructure; and construction in progress.

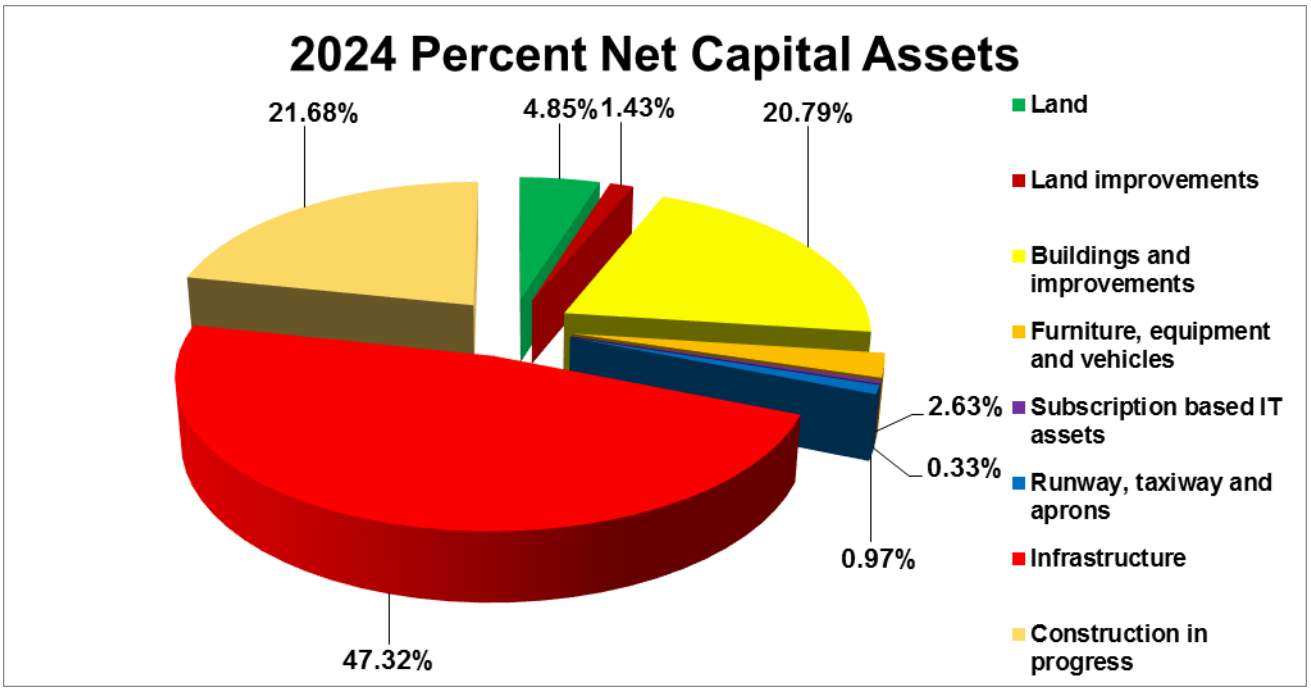
Major capital asset events during the current fiscal year included the following:

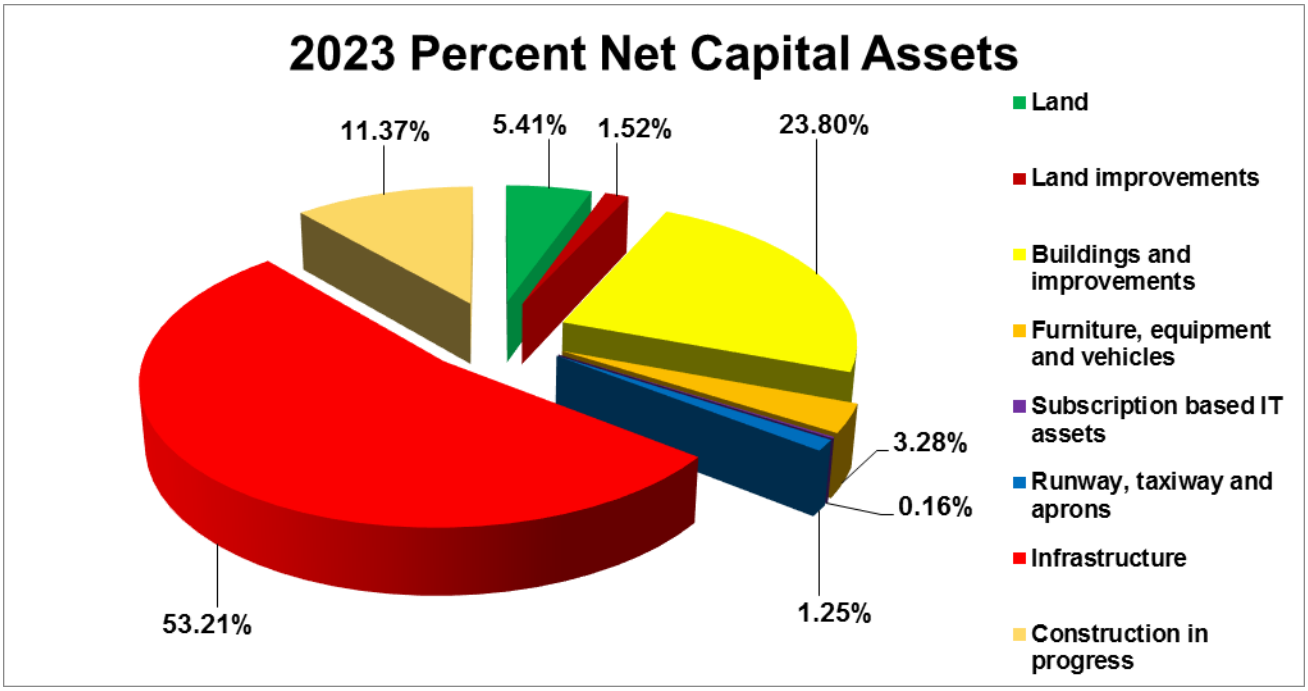
- Bridges - $1,067,255, right-of-way - $283,154, computer hardware - $402,316 and computer software - $252,538.
- Vehicles and equipment were acquired, primarily as replacements to vehicles and road and bridge equipment, for $4,476,761.
- Acceptance of roads to the County's road system for $6,590,965 and completion of various county roads - $5,591,222.
- Completion of improvement projects including: Courthouse Campus Admin (building) - $1,036,743, Courthouse Campus EOC (building) - $408,249, Detention Center (gun range) - $174,106, Detention Center (jail) - $180,838, Facility Management (warehouse) - $289,652, Facility Management (building) - $161,259, Museum (building) - $1,278,092, Parks - $2,222,694 and Sheriff's Office (building) - $686,781.
- Road and bridge projects were initiated or continued at costs of $34,008,672 and $561,813, respectively.
- A variety of construction in progress projects including: Alvin Annex - $336,323, Courthouse Campus - $85,488,213, Drainage - $1,423,261, Fire Training Facility - $142,133, FM2918 Boat Ramp - $114,570, Follet's Island Dune Restore - $334,707, Parks - $304,411, Parks Headquarters - $6,345,141, Quintana - $206,997, Restore Act grant – Quintana fishing pier - $1,728,722, San Luis Pass Pavilion - $110,149, Service Centers - $803,212, Sheriff's Office Radio Tower - $3,426,078 and Sheriff's Office Water Treatment - $283,095.

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

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Land	$ 28,830,124	$ 28,650,381	$ 1,558,687	$ 1,558,687	$ 30,388,811	$ 30,209,068
Land improvements	8,959,064	8,500,715	-	-	8,959,064	8,500,715
Buildings and improvements	125,538,638	127,947,015	4,664,172	4,883,194	130,202,810	132,830,209
Furniture, equipment and vehicles	16,357,093	18,193,902	110,873	121,723	16,467,966	18,315,625
Subscription based IT assets	2,056,674	901,886	-	-	2,056,674	901,886
Runway, taxiway and aprons	-	-	6,101,868	6,986,203	6,101,868	6,986,203
Infrastructure	296,382,358	297,024,660	-	-	296,382,358	297,024,660
Construction in progress	135,761,633	63,455,211	-	-	135,761,633	63,455,211
Total	$ 613,885,584	$ 544,673,770	$ 12,435,600	$ 13,549,807	$ 626,321,184	$ 558,223,577

Additional information on the County's capital assets can be found in Note 5 on pages 66 through 71 of this report.





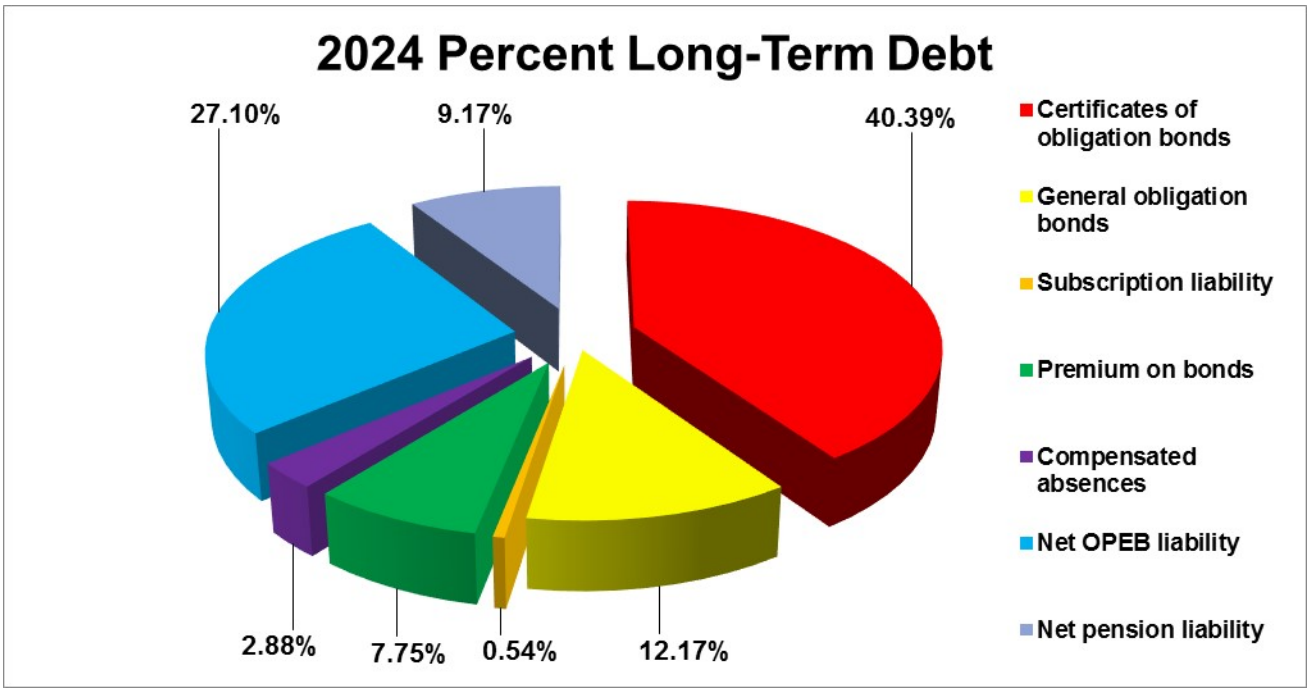
DEBT ADMINISTRATION

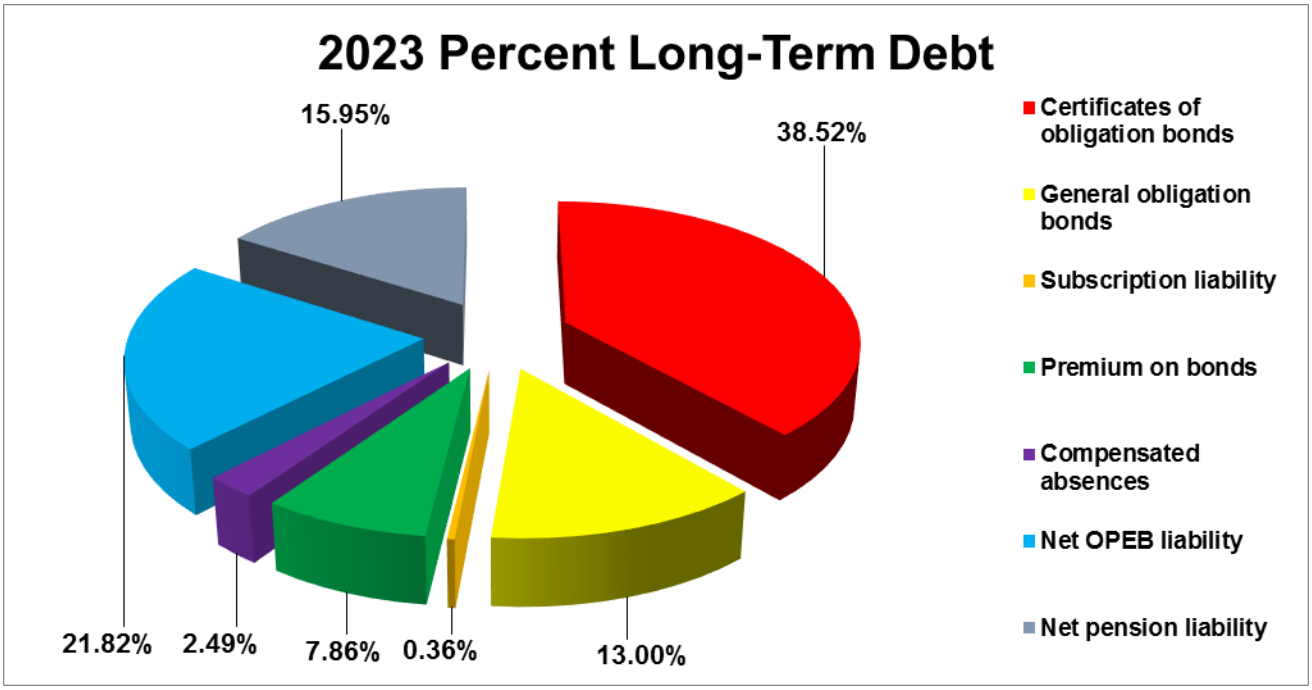
At the end of the current fiscal year, the County had a total bonded debt of $ 123,455,000 which, comprises bonded debt backed by the full faith and credit of the County. These bonds will be retired with revenues from property taxes.

BRAZORIA COUNTY'S LONG-TERM DEBT

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Certificates of obligation bonds	$ 94,860,000	$ 96,535,000	$ -	$ -	$ 94,860,000	$ 96,535,000
General obligation bonds	28,595,000	32,590,000	-	-	28,595,000	32,590,000
Subscription liability	1,272,518	898,556	-	-	1,272,518	898,556
Premium on bonds	18,195,669	19,701,793	-	-	18,195,669	19,701,793
Compensated absences	6,694,620	6,172,225	62,082	54,946	6,756,702	6,227,171
Net OPEB liability	63,041,484	54,160,749	607,944	524,577	63,649,428	54,685,326
Net pension liability	21,454,862	39,716,193	93,501	246,339	21,548,363	39,962,532
Total	$ 234,114,153	$ 249,774,516	$ 763,527	$ 825,862	$ 234,877,680	$ 250,600,378

During the fiscal year, the County's total debt decreased $ 15,722,698 or 6.27%. The decrease was due to the decrease in the 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


2023 Percent Long-Term Debt
15.95%
38.52%
21.82%
2.49%
7.86%
0.36%
13.00%
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 "AA+" by Fitch.

Additional information on the County's long-term debt can be found in Note 7 on pages 73 through 77 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 Brazoria County's budget for the 2025 fiscal year. At the end of the current fiscal year, fund balances in the governmental funds totaled $ 128,454,920, a decrease from the previous year. The overall tax rate decreased from $0.313948 per $ 100 of assessed valuation for 2024 to $0.3035460 per $ 100 valuation for 2025.

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, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets:				
Cash and temporary investments	$ 155,351,031	$ -	$ 155,351,031	$ 32,131,273
Receivables (net of allowance for uncollectibles):				
Taxes	2,211,304	-	2,211,304	-
Accounts	15,789,068	386,322	16,175,390	1,458,352
Lease	-	1,870,007	1,870,007	-
Special assessments	2,563,159	-	2,563,159	-
Due from other governments	22,037,638	10,860	22,048,498	22,395
Accrued interest	328,281	-	328,281	1,801
Interfund balances	2,303,486	(2,303,486)	-	-
Inventories	1,181,066	79,641	1,260,707	-
Prepaid expenses	3,788,514	4,997	3,793,511	3,950
Investments	23,992,809	-	23,992,809	-
Due from component units	10,004,353	-	10,004,353	-
Capital Assets:				
Land	28,830,124	1,558,687	30,388,811	88,425
Land improvements (net)	8,959,064	-	8,959,064	6,670,151
Buildings and improvements (net)	125,538,638	4,664,172	130,202,810	-
Furniture, equipment and vehicles (net)	16,357,093	110,873	16,467,966	2,995,652
Subscription based IT assets (net)	2,056,674	-	2,056,674	-
Runways, taxiways and aprons (net)	-	6,101,868	6,101,868	-
Infrastructure (net)	296,382,358	-	296,382,358	98,486,371
Construction in progress	135,761,633	-	135,761,633	2,001,437
Total assets	853,436,293	12,483,941	865,920,234	143,859,807
Deferred Outflows of Resources:				
Deferred outflows of resources	31,819,767	274,960	32,094,727	-
Total deferred outflows of resources	31,819,767	274,960	32,094,727	-

(continued)

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Unit
Liabilities:				
Accounts and accrued liabilities payable	$ 29,815,712	$ 132,804	$ 29,948,516	$ 1,368,751
Estimated claims payable	2,834,111	-	2,834,111	-
Due to others	1,242,755	-	1,242,755	-
Accrued interest payable	426,845	-	426,845	311,710
Unearned revenue	52,113,430	62,892	52,176,322	-
Due to primary government	-	-	-	10,004,353
Noncurrent Liabilities:				
Due within one year	10,141,915	10,031	10,151,946	400,513
Due in more than one year:				
Other long-term liabilities	139,475,892	52,051	139,527,943	92,229,464
Net pension liability	21,454,862	93,501	21,548,363	-
Net OPEB liability	63,041,484	607,944	63,649,428	-
Total liabilities	320,547,006	959,223	321,506,229	104,314,791
Deferred Inflows of Resources:				
Deferred inflows of resources	8,067,257	1,828,930	9,896,187	-
Total deferred inflows of resources	8,067,257	1,828,930	9,896,187	-
Net Position:				
Net investment in capital assets	474,184,383	12,435,600	486,619,983	9,523,351
Restricted:				
Debt service	17,256,671	-	17,256,671	79,668
Public transportation projects	32,137,073	-	32,137,073	-
Records management	6,597,056	-	6,597,056	-
Other	13,539,889	-	13,539,889	-
Unrestricted	12,926,725	(2,464,852)	10,461,873	29,941,997
Total net position	$ 556,641,797	$ 9,970,748	$ 566,612,545	$ 39,545,016

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, 2024

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	$ 21,665,051	$ 3,374,368	$ 2,074,214	$ 14,212,444
Judicial and legal	34,097,682	5,595,846	2,047,490	-
Financial administration	22,851,499	5,344,486	329,833	156,326
Elections	1,621,939	446,747	111,429	-
Public facilities	8,714,447	93,632	1,481	278,786
Public safety	38,352,983	3,416,540	501,218	3,386,933
Corrections	42,646,835	2,964,503	2,739,175	107,143
Public transportation	50,507,024	4,797,447	7,494,889	4,953,710
Health and welfare	17,441,978	572,000	9,958,847	-
Public assistance	370,800	-	-	-
Culture and recreation	17,185,464	545,723	198,586	6,681,283
Conservation	585,450	25,280	-	-
Environmental protection	4,472,879	15,134	4,112,844	-
Community development	5,737,878	19,117	5,723,802	-
Interest and fiscal charges	3,936,369	-	-	-
Total governmental activities	270,188,278	27,210,823	35,293,808	29,776,625
Business-Type Activities:				
Airport	5,358,295	4,225,008	103,865	-
Total primary government	$ 275,546,573	$ 31,435,831	$ 35,397,673	$ 29,776,625
Component Unit:				
Brazoria County Toll Road Authority	$ 12,171,018	$ 16,493,945	$ -	$ -
Total component unit	$ 12,171,018	$ 16,493,945	$ -	$ -
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
$ (2,004,025)	$ -	$ (2,004,025)	$ -
(26,454,346)	-	(26,454,346)	-
(17,020,854)	-	(17,020,854)	-
(1,063,763)	-	(1,063,763)	-
(8,340,548)	-	(8,340,548)	-
(31,048,292)	-	(31,048,292)	-
(36,836,014)	-	(36,836,014)	-
(33,260,978)	-	(33,260,978)	-
(6,911,131)	-	(6,911,131)	-
(370,800)	-	(370,800)	-
(9,759,872)	-	(9,759,872)	-
(560,170)	-	(560,170)	-
(344,901)	-	(344,901)	-
5,041	-	5,041	-
(3,936,369)	-	(3,936,369)	-
(177,907,022)	-	(177,907,022)	-
-	(1,029,422)	(1,029,422)	-
(177,907,022)	(1,029,422)	(178.936.444)	-
-	-	-	4,322,927
-	-	-	4,322,927
157,809,305	-	157,809,305	-
44,144,606	-	44,144,606	-
19,446	-	19,446	-
13,490,556	-	13,490,556	1,614,552
2,355,430	-	2,355,430	-
217,819,343	-	217,819,343	1,614,552
39,912,321	(1,029,422)	38,882,899	5,937,479
516,729,476	11,000,170	527,729,646	33,607,537
$ 556,641,797	$ 9,970,748	$ 566,612,545	$ 39,545,016

BRAZORIA COUNTY, TEXAS Exhibit 3

Balance Sheet - Governmental Funds
September 30, 2024

	Major Funds					
	General Fund	Road & Bridge Fund	American Rescue Plan 2021 CLFRF Fund	2021 Certificate of Obligation C & M Fund	Other Governmental Funds	Total Governmental Funds
Assets:						
Cash and temporary investments	$ 25,346,999	$ 34,602,361	$ 41,604,137	$ 4,167,938	$ 41,547,628	$ 147,269,063
Investments	23,992,809	-	-	-	-	23,992,809
Receivables (net of allowance for uncollectibles):						
Taxes	1,461,695	577,238	-	-	172,371	2,211,304
Accounts	186,196	115,801	-	-	46,088	348,085
Special assessments	-	1,308,868	-	-	1,254,291	2,563,159
Due from other governments	7,720,779	-	-	-	14,316,859	22,037,638
Accrued interest	328,170	-	-	-	-	328,170
Due from other funds	12,028,030	-	-	-	-	12,028,030
Inventories	14,327	555,301	-	-	611,438	1,181,066
Prepaid expenditures	3,441,057	17,027	6,000	-	324,430	3,788,514
Due from component units	-	-	-	-	10,004,353	10,004,353
Total assets	$ 74,520,062	$ 37,176,596	$ 41,610,137	$ 4,167,938	$ 68,277,458	$ 225,752,191
Liabilities, Deferred Inflows of Resources and Fund Balances:						
Liabilities:						
Accounts and accrued liabilities payable	$ 12,955,521	$ 1,934,943	$ 2,549,597	$ 4,167,938	$ 7,647,142	$ 29,255,141
Due to others	933,814	-	-	-	308,941	1,242,755
Due to other funds	-	-	-	-	9,749,339	9,749,339
Unearned revenue	1,254,728	4,443,373	39,060,540	-	7,354,789	52,113,430
Total liabilities	15,144,063	6,378,316	41,610,137	4,167,938	25,060,211	92,360,665
Deferred Inflows of Resources:						
Deferred inflows of resources	1,568,539	1,930,346	-	-	1,437,721	4,936,606
Total deferred inflows of resources	1,568,539	1,930,346	-	-	1,437,721	4,936,606
Fund Balances:						
Nonspendable	3,455,384	572,328	6,000	-	935,868	4,969,580
Restricted	111,452	28,295,606	-	-	39,308,209	67,715,267
Committed	999,366	-	-	-	1,544,390	2,543,756
Unassigned	53,241,258	-	(6,000)	-	(8,941)	53,226,317
Total fund balances	57,807,460	28,867,934	-	-	41,779,526	128,454,920
Total liabilities, deferred inflows of resources and fund balances	$ 74,520,062	$ 37,176,596	$ 41,610,137	$ 4,167,938	$ 68,277,458	$ 225,752,191

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, 2024

Total fund balance - governmental funds balance sheet (Exhibit 3)		$ 128,454,920
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	$ 981,053,065	
Accumulated depreciation/amortization	(367,167,481)	613,885,584
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	$ 2,373,448	
Special assessments receivable	2,563,158	
Judicial receivables (net allowance for uncollectibles)	14,198,608	19,135,214
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	$ 596,931	
Deferred outflows - pension	18,392,775	
Deferred outflows - OPEB	12,830,061	
Accrued interest on bonds	(426,845)	
General obligation bonds payable	(28,595,000)	
Certificate of obligation bonds payable	(94,860,000)	
Subscription liability	(1,272,518)	
Premium on bonds payable	(18,195,669)	
Compensated absences	(6,694,620)	
Net pension liability	(21,454,862)	
Net OPEB liability	(63,041,484)	
Deferred inflows - pension	(583,065)	
Deferred inflows - OPEB	(7,484,192)	(210,788,488)
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:		5,954,567
Net position of governmental activities - statement of net position (Exhibit 1)		$ 556,641,797

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, 2024

	Major Funds					
	General Fund	Road & Bridge Fund	American Rescue Plan 2021 CLFRF Fund	2021 Certificate of Obligation C & M Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes	$ 104,516,904	$ 40,601,055	$ -	$ -	$ 11,815,678	$ 156,933,637
Sales taxes	43,674,691	-	-	-	-	43,674,691
Intergovernmental	1,303,980	84,067	24,674,684	-	30,673,916	56,736,647
Charges for services	8,655,884	9,680	-	-	5,664,502	14,330,066
Licenses and permits	1,547,611	855,254	-	-	1,070,893	3,473,758
Fines and forfeitures	2,369,785	-	-	-	272,417	2,642,202
Special assessments	-	51,711	-	-	85,056	136,767
Investment income	3,977,534	1,674,535	3,146,578	670,554	3,521,861	12,991,062
Miscellaneous	3,290,420	10,652,511	-	-	1,291,523	15,234,454
Total revenues	169,336,809	53,928,813	27,821,262	670,554	54,395,846	306,153,284
Expenditures:						
Current:						
General administration	13,076,621	-	1,986,496	201,503	1,735,731	17,000,351
Judicial and legal	30,322,495	-	-	-	3,002,930	33,325,425
Financial administration	19,860,149	-	169,575	-	389,715	20,419,439
Elections	1,124,853	-	-	-	306,599	1,431,452
Public facilities	7,401,863	-	1,670	-	100,262	7,503,795
Public safety	32,451,935	-	3,500	-	3,028,014	35,483,449
Corrections	34,483,125	-	-	-	5,890,938	40,374,063
Public transportation	-	22,956,687	-	-	9,998,117	32,954,804
Health and welfare	3,978,085	-	229,984	-	12,764,518	16,972,587
Public assistance	370,800	-	-	-	-	370,800
Culture and recreation	13,658,309	-	-	-	981,442	14,639,751
Conservation	543,812	-	-	-	-	543,812
Environmental protection	311,408	-	-	-	4,143,219	4,454,627
Community development	-	-	-	-	5,725,409	5,725,409
Capital outlay	6,118,183	17,559,737	25,433,620	40,995,506	9,987,285	100,094,331
Debt service:						
Principal	695,960	-	15,237	-	5,677,388	6,388,585
Interest and fiscal charges	31,811	-	38	-	5,260,003	5,291,852
Total expenditures	164,429,409	40,516,424	27,840,120	41,197,009	68,991,570	342,974,532
Excess (deficiency) of revenues over expenditures	4,907,400	13,412,389	(18,858)	(40,526,455)	(14.595.724)	(36,821,248)
Other Financing Sources (Uses):						
Proceeds from sale of capital assets	18,462	436,224	-	-	4,914	459,600
Issuance of subscription based IT arrangements	1,073,689	-	18,858	-	-	1,092,547
Transfers in	131,620	9,090	-	32,680,642	17,554,511	50,375,863
Transfers out	(48,616,267)	(1,651,039)	-	-	(420,215)	(50,687,521)
Total other financing sources (uses)	(47,392,496)	(1,205,725)	18,858	32,680,642	17,139,210	1,240,489
Net change in fund balances	(42,485,096)	12,206,664	-	(7,845,813)	2,543,486	(35,580,759)
Fund balances - beginning	100,292,556	16,661,270	-	7,845,813	39,236,040	164,035,679
Fund balances - ending	$ 57,807,460	$ 28,867,934	$ -	$ -	$ 41,779,526	$ 128,454,920

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, 2024

Net change in fund balances - total governmental funds (Exhibit 4)		$ (35,580,759)
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	$ 100,094,331	
Depreciation/amortization expense	(29,023,706)	71,070,625
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.		(1,858,811)
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	$ (1,092,547)	
Principal payments on bonds payable	5,670,000	
Principal payments on subscription liability	718,585	
Change in accrued interest	21,617	
Change in compensated absences	(522,395)	
Amortization of bond premium	1,506,124	
Amortization of deferred charge on bond refundings	(172,258)	6,129,126
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	$ 18,261,331	
Deferred outflows decreased	(11,097,966)	
Deferred inflows decreased	438,702	7,602,067
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	$ (8,880,735)	
Deferred outflows increased	3,926,434	
Deferred inflows decreased	1,676,468	(3,277,833)
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.		(1,952,216)
Internal service funds are used by the County. The net revenue of the internal service funds are reported with the governmental activities.		(2,219,878)
Change in net position of governmental activities (see Exhibit 2)		$ 39,912,321

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

BRAZORIA COUNTY, TEXAS
Statement of Net Position - Proprietary Funds
September 30, 2024

	Airport Fund	Governmental Activities - Internal Service Funds
Assets:		
Current Assets:		
Cash and temporary investments	$ -	$ 8,081,968
Receivables (net of allowance for uncollectibles):		
Accounts	386,322	1,242,375
Lease	1,870,007	-
Due from other governments	10,860	-
Accrued interest	-	111
Inventories	79,641	-
Prepaid expenses	4,997	-
Total current assets	2,351,827	9,324,454
Capital Assets:		
Land	1,558,687	-
Buildings and improvements	11,528,539	-
Furniture, equipment and vehicles	1,477,927	-
Runways, taxiways and aprons	30,388,673	-
Accumulated depreciation	(32,518,226)	-
Total capital assets (net of accumulated depreciation)	12,435,600	-
Total assets	14,787,427	9,324,454
Deferred Outflows of Resources:		
Deferred outflows of resources	274,960	-
Total deferred outflows of resources	274,960	-

BRAZORIA COUNTY, TEXAS
Statement of Net Position - Proprietary Funds
September 30, 2024

	Airport Fund	Governmental Activities - Internal Service Funds
Liabilities:		
Current Liabilities:		
Accounts and accrued liabilities payable	$ 132,804	$ 3,394,682
Compensated absences	10,031	-
Due to other funds	2,278,691	-
Unearned revenue	62,892	-
Total current liabilities	2,484,418	3,394,682
Noncurrent Liabilities:		
Compensated absences	52,051	-
Net pension liability	93,501	-
Net OPEB liability	607,944	-
Total noncurrent liabilities	753,496	-
Total liabilities	3,237,914	3,394,682
Deferred Inflows of Resources:		
Deferred inflows of resources	1,828,930	-
Total deferred inflows of resources	1,828,930	-
Net Position:		
Net investment in capital assets	12,435,600	-
Unrestricted	(2,440,057)	5,929,772
Total net position	9,995,543	$ 5,929,772
Net position - enterprise fund balance sheet	9,995,543	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	(24,795)	
Net position of business-type activities - statement of net position (Exhibit 1)	$ 9,970,748	

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, 2024

	Airport Fund	Governmental Activities - Internal Service Funds
Operating Revenues:		
Sales of fuel and supplies	$ 2,995,605	$ -
Contributions for self insurance	-	23,797,071
Operating grants	103,865	-
Rentals	661,967	-
Fees	442,773	-
Miscellaneous	75,425	-
Total operating revenues	4,279,635	23,797,071
Operating Expenses:		
Salaries and wages	871,383	-
Cost of fuel	2,546,414	-
Employee benefits	325,033	-
Supplies	179,717	-
Other charges	176,558	26,855,297
Depreciation	1,182,756	-
Total operating expenses	5,281,861	26,855,297
Operating loss	(1,002,226)	(3,058,226)
Non-Operating Revenues:		
Investment income	-	499,494
Total non-operating revenues	-	499,494
Net loss before transfers	(1,002,226)	(2,558,732)
Transfers in	-	311,658
Change in net position	(1,002,226)	(2,247,074)
Net position - beginning	10,997,769	8,176,846
Net position - ending	$ 9,995,543	$ 5,929,772
Change in net position - enterprise fund	$ (1,002,226)	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	(27,196)	
Change in net position - business-type activities (Exhibit 2)	$ (1,029,422)	

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, 2024

	Airport Fund	Governmental Activities - Internal Service Funds
Cash Flows from Operating Activities:		
Cash flows received from customers and other funds	$ 4,258,195	$ -
Cash receipts from interfund services provided	-	23,327,203
Cash paid to and on behalf of employees	(1,221,925)	(24,245,051)
Cash paid to suppliers and others	(2,868,525)	(2,229,321)
Cash paid to other funds	(99,846)	-
Net cash provided (used) by operating activities	67,899	(3,147,169)
Cash Flows from Noncapital Financing Activities:		
Transfers from other funds	-	311,658
Net cash provided by noncapital financing activities	-	311,658
Cash Flows from Capital and Financing Activities:		
Acquisition of capital assets	(68,549)	-
Net cash used by capital financing activities	(68,549)	-
Cash Flows from Investing Activities:		
Investment income	-	499,383
Net cash provided by investment activities	-	499,383
Net change in cash and temporary investments	(650)	(2,336,128)
Cash and temporary investments - beginning	650	10,418,096
Cash and temporary investments - ending	$ -	$ 8,081,968

BRAZORIA COUNTY, TEXAS
Statement of Cash Flows - Proprietary Funds
For the Year Ended September 30, 2024

	Airport Fund	Governmental Activities - Internal Service Funds
Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Operating Activities:		
Operating loss	$ (1,002,226)	$ (3,058,226)
Depreciation	1,182,756	-
Changes in Assets and Liabilities:		
(Increase) Decrease in:		
Accounts receivable	(10,168)	(469,868)
Lease receivable	239,221	-
Due from other governments	28,146	-
Inventory	36,959	-
Prepaid expenses	(4,997)	-
Pension and OPEB deferred outflows	55,970	-
Increase (Decrease) in:		
Accounts and accrued liabilities payable	2,202	380,925
Compensated absences	7,136	-
Due to other funds	(99,846)	-
Unearned revenue	2,910	-
Net OPEB liability	83,367	-
Net pension liability	(152,838)	-
Lease deferred inflows	(281,549)	-
Pension and OPEB deferred inflows	(19,144)	-
Net cash provided (used) by operating activities	$ 67,899	$ (3,147,169)

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, 2024

	Private-Purpose Trust Fund	Custodial Funds
Assets:		
Cash and temporary investments	$ 17,774	$ 29,677,886
Accounts receivable	-	1,865
Other assets	-	69,991
Total assets	17,774	29,749,742
Liabilities:		
Accounts and accrued liabilities payable	-	406,049
Held for others	-	26,130,985
Due to other governments	-	786
Total liabilities	-	26,537,820
Net Position:		
Held in trust for historical commission	17,774	-
Individuals, organizations and other governments	-	3,211,922
Total net position	$ 17,774	$ 3,211,922

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

BRAZORIA COUNTY, TEXAS Exhibit 9

Statement of Changes in Net Position - Fiduciary Funds
For the Year Ended September 30, 2024

	Private-Purpose Trust Fund	Custodial Funds
Additions:		
Collections for groundwater conservation	$ -	$ 611,784
Collections for adult probation	-	5,512,072
Held for others	-	10,189,392
Investment income	1,025	329,233
Total additions	1,025	16,642,481
Deductions:		
Payments for groundwater conservation	-	517,234
Payments for adult probation	-	6,095,800
Payments to individuals	-	10,189,392
Total deductions	-	16,802,426
Change in net position	1,025	(159,945)
Net position - beginning	16,749	3,371,867
Net position - ending	$ 17,774	$ 3,211,922

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, 2024

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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 *2021 Certificate of Obligation C & M Fund* accounts for the accumulation 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.

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. 100 “Accounting Changes and Error Corrections - an amendment to GASB Statement No. 62” 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 June 15, 2023.

GASB Statement No. 101 “Compensated Absences” was issued in June 2022. The management of the District 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 December 15, 2023.

GASB Statement No. 102 “Certain Risk Disclosures” was issued in December 2023. 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, 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.

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, District Attorney Hot Check Collection Fund, District Attorney Supplemental Fund, District Attorney Forfeiture CCP Chapter 59 Fund, Special Inventory Dealer Escrow - Tax 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, SB41 Court Reporter Service 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	$ -	$ 1,333,043	$ 95,277	$ 1,428,320
Committed	788	-	-	788
Unassigned	998,765	-	-	998,765
Total	$ 999,553	$ 1,333,043	$ 95,277	$ 2,427,873

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 adopted GASB 96 - Subscription Based Information Technology Arrangements (SBITA). 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 2023 tax levy, supporting the 2024 fiscal period budget, totaled $ 0.313948 per $ 100 valuation and was comprised as follows:

Constitutional Levy:	
General Fund	$ 0.209109
Road & Bridge	0.038000
Mosquito Control	0.004000
Debt Service	0.019555
Special Road & Bridge:	
Article 6790	0.043284
Combined tax rate	$ 0.313948

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, 2024, 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, 2024, 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, 2024:

Governmental activities	$ 6,694,620
Business-type activities	62,082
	$ 6,756,702

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 Equity

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 Equity - 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, 2024, 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, 2024:

	Major Funds				
	General Fund	Road & Bridge Fund	American Rescue Plan 2021 CLFRF Fund	Other Governmental Funds	Total Governmental Funds
Fund Balance:					
Nonspendable:					
Inventories	$ 14,327	$ 555,301	$ -	$ 611,438	$ 1,181,066
Prepaid expenditures	3,441,057	17,027	6,000	324,430	3,788,514
Restricted:					
Capital projects	-	-	-	2,625,055	2,625,055
Contributor purposes	36,518	-	-	168,056	204,574
Court improvements and operations	-	-	-	4,560,418	4,560,418
Debt service	-	-	-	17,531,401	17,531,401
Election services	-	-	-	1,598,230	1,598,230
Family protection services	37,033	-	-	1,729	38,762
Federal grants	-	-	-	4,118,006	4,118,006
Health services	-	-	-	166,298	166,298
Inmate services	-	-	-	1,171,698	1,171,698
Juvenile services	11,569	-	-	25,983	37,552
Library services	-	-	-	343,255	343,255

(continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Equity - Continued

	Major Funds				
	General Fund	Road & Bridge Fund	American Rescue Plan 2021 CLFRF Fund	Other Governmental Funds	Total Governmental Funds
Restricted:					
Public safety personnel training	$ 26,332	$ -	$ -	$ 447,332	$ 473,664
Public transportation projects	-	28,295,606	-	84,502	28,380,108
Records management	-	-	-	6,326,906	6,326,906
State grants and appropriations	-	-	-	81,837	81,837
Other	-	-	-	57,503	57,503
Committed:					
Capital projects	111,014	-		-	111,014
District attorney supplement	-	-	-	328,132	328,132
District clerk supplement	848,698	-	-	-	848,698
Narcotics operations	-	-	-	353,042	353,042
Juvenile services	15,864	-	-	-	15,864
Health services	23,790	-	-	-	23,790
Sheriff supplement	-	-	-	624,118	624,118
Tax Collector supplement	-	-	-	239,098	239,098
Unassigned	53,241,258	-	(6,000)	(8,941)	53,226,317
Total fund balances	$ 57,807,460	$ 28,867,934	$ -	$ 41,779,526	$ 128,454,920

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Net Position - Continued

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Unit
Net Position:				
Net investment in capital assets	$ 474,184,383	$ 12,435,600	$ 486,619,983	$ 9,523,351
Restricted:				
Contributor purposes	204,574	-	204,574	-
Court improvements and operations	4,560,789	-	4,560,789	-
Debt service	17,256,671	-	17,256,671	79,668
Election services	1,610,776	-	1,610,776	-
Family protection services	38,762	-	38,762	-
Federal grants	4,137,455	-	4,137,455	-
Health services	733,273	-	733,273	-
Inmate services	1,253,906	-	1,253,906	-
Juvenile services	37,552	-	37,552	-
Library services	343,255	-	343,255	-
Public safety personnel training	480,064	-	480,064	-
Public transportation projects	32,137,073	-	32,137,073	-
Records management	6,597,056	-	6,597,056	-
State grants and appropriations	81,837	-	81,837	-
Other	57,646	-	57,646	-
Unrestricted	12,926,725	(2,464,852)	10,461,873	29,941,997
Total net position	$ 556,641,797	$ 9,970,748	$ 566,612,545	$ 39,545,016

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, 2024 are as follows:

	Governmental Funds	Proprietary Funds	Fiduciary Funds	Primary Government	Component Unit	Totals
Cash and Temporary Investments:						
Cash (petty cash accounts)	$ 34,980	$ -	$ 800	$ 35,780	$ -	$ 35,780
Cash with fiscal agent	9,900	-	-	9,900	-	9,900
Financial Institution Deposits:						
Demand deposits	20,778,475	2,138,604	29,678,826	52,595,905	5,794,256	58,390,161
Local Government Investment Pools:						
Texpool	89,251,131	5,943,364	16,034	95,210,529	13,384,549	108,595,078
Texas Class	37,194,577	-	-	37,194,577	12,639,921	49,834,498
U.S. Bank Government Obligation Fund	-	-	-	-	312,547	312,547

(continued)

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

	Governmental Funds	Proprietary Funds	Fiduciary Funds	Primary Government	Component Unit	Totals
Cash and temporary investments	$147,269,063	$ 8,081,968	$ 29,695,660	$185,046,691	$ 32,131,273	$217,177,964
Investments:						
Government agency securities	23,992,809	-	-	23,992,809	-	23,992,809
Cash, temporary investments and investment totals	$171,261,872	$ 8,081,968	$ 29,695,660	$209,039,500	$ 32,131,273	$241,170,773

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 $ 35,780, the carrying amount, of the County's deposits, was $ 52,595,905, while the financial institution balances totaled $ 58,161,105. Of these balances, $ 12,239,876 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 $ 45,421,229 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.

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.

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

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,

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.

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

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, 2024 Texpool and Texas CLASS had a weighted average maturity of 26 days and 36 days, respectively. Although Texpool and Texas CLASS portfolios had a weighted average maturity of 26 days and 36 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, 2024, the County had the following investments:

Investment Type	Interest Rate	Fair Value	Weighted Avg. Maturity (Days)
Local Government Investment Pools:			
Texpool	Varies	$ 95,210,529	26
Texas CLASS	Varies	37,194,577	36
Total Local Government Investment Pools		132,405,106	29
Government Agency Securities:			
FHLB - Callable	0.55%	2,012,589	8
FHLB - Callable	0.60%	1,994,800	22
FHLB - Callable	0.70%	1,993,400	28
FHLB - Callable	1.80%	1,977,800	150
FHLB - Callable	5.00%	2,000,000	10
FHLB - Callable	5.50%	2,001,000	760
FNMA - Callable	5.20%	2,001,000	906
FHLB - Callable	5.23%	2,002,040	520
FHLB - Callable	5.05%	2,003,400	508
FNMA - Callable	5.20%	1,998,980	847
FNMA - Callable	5.38%	2,007,300	935
FHLB - Callable	5.20%	2,000,500	549
Total government agency securities		23,992,809	437
Total investments		$ 156,397,915	91

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

Credit Risk - As of September 30, 2024, the LGIPs (which represent approximately 84.66% 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 15.34% 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, 2024:

	Level 1	Level 2	Level 3	Total
Government agency securities	$ 23,992,809	$ -	$ -	$ 23,992,809
Total assets at fair value	$ 23,992,809	$ -	$ -	$ 23,992,809

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

Receivables and Allowances

Receivables as of September 30, 2024, 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	$ 2,570,013	$ 995,864	$ 317,233	$ 3,883,110
Accounts	186,196	115,801	46,088	348,085
Special assessments	-	2,113,369	1,268,228	3,381,597
Due from other governments	7,720,779	-	14,316,859	22,037,638
Accrued interest	328,170	-	-	328,170
Gross receivables	10,805,158	3,225,034	15,948,408	29,978,600
Less Allowance for Uncollectible:				
Property taxes	(1,108,318)	(418,626)	(144,862)	(1,671,806)
Special assessments	-	(804,501)	(13,937)	(818,438)
Total net receivables	$ 9,696,840	$ 2,001,907	$ 15,789,609	$ 27,488,356

	Proprietary Funds			
	Enterprise Fund	Internal Service Funds	Total	Fiduciary Funds
Receivables:				
Accounts:				
Airport customers	$ 386,322	$ -	$ 386,322	$ -
Stop loss insurance	-	1,242,375	1,242,375	-
Lease	1,870,007	-	1,870,007	-
Due from other governments	10,860	-	10,860	-
Other	-	-	-	1,865
Gross receivables	2,267,189	1,242,375	3,509,564	1,865

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, 2024 are summarized below:

	State Entitlements and Taxes	Federal Grants	State Grants	Other	Total
Major Governmental Funds:					
General Fund	$ 7,466,613	$ 218,657	$ 87	$ 35,422	$ 7,720,779
Other Governmental Funds	7,484	11,612,464	2,654,953	41,958	14,316,859
Totals	$ 7,474,097	$ 11,831,121	$ 2,655,040	$ 77,380	$ 22,037,638
Major Proprietary Funds:					
Airport Fund	$ -	$ -	$ 10,860	$ -	$ 10,860
Totals	$ -	$ -	$ 10,860	$ -	$ 10,860

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, 2024:

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

Judicial Receivables - Continued

	Governmental Activities		
	Judicial Receivable	Allowance for Uncollectible Accounts	Net Receivable
Judicial Receivables:			
Justice of the peace	$ 13,127,987	$ 7,876,792	$ 5,251,195
County courts	2,108,088	1,275,604	832,484
District courts	22,759,184	14,650,087	8,109,097
Juvenile probation	291,517	285,685	5,832
Totals	$ 38,286,776	$ 24,088,168	$ 14,198,608

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, 2024, 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	$ 1,568,539	$ 621,479	$ -	$ 183,430	$ 2,373,448
Delinquent special assessment taxes receivable	-	1,308,867	-	1,254,291	2,563,158
Totals	$ 1,568,539	$ 1,930,346	$ -	$ 1,437,721	$ 4,936,606
Unearned Revenue:					
Federal grants	$ -	$ -	$ 39,060,540	$ 4,469,067	$ 43,529,607
State grants	-	-	-	9,089	9,089
Local mitigation advances	-	-	-	1,429,723	1,429,723
Bail bonds	1,178,588	-	-	-	1,178,588
Public safety seizures	42,178	-	-	1,235,369	1,277,547
Developer advances	-	4,443,373	-	-	4,443,373
Rental deposits	30,344	-	-	-	30,344
Other	3,618	-	-	211,541	215,159
Totals	$ 1,254,728	$ 4,443,373	$ 39,060,540	$ 7,354,789	$ 52,113,430

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	$ 5,652
Changes in assumptions	43,609
Net difference between expected and actual investment earnings	17,753
Subsequent contributions	88,263
OPEB Related:	
Differences between expected and actual experience	57,658
Changes in assumptions	58,420
Net difference between expected and actual investment earnings	3,605
Totals	$ 274,960
Deferred Inflows of Resources:	
Leases	$ 1,754,947
Pension Related:	
Difference between expected and actual experience	4,142
Changes in assumptions	798
OPEB Related:	
Changes in assumptions	69,043
Totals	$ 1,828,930
Unearned Revenue:	
Rental deposits	$ 62,892

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, 2024 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, 2024, 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)	$ 596,931	$ -	$ -	$ -	$ -	$ -
Leases	-	-	-	-	1,754,947	-
Pension Related:						
Differences between expected and actual experience	675,906	488,878	-	5,652	4,142	-
Changes in assumptions	5,274,462	94,187	-	43,609	798	-
Net difference between expected and actual investment earnings	1,896,534	-	-	17,753	-	-
Subsequent contributions	10,545,873	-	-	88,263	-	-
OPEB Related:						
Differences between expected and actual experience	6,177,956	-	-	57,658	-	-
Changes in assumptions	6,264,735	7,484,192	-	58,420	69,043	-
Net difference between expected and actual investment earnings	387,370	-	-	3,605	-	-
Unearned Revenue:						
Federal grants	-	-	43,529,607	-	-	-
State grants	-	-	9,089	-	-	-
Local mitigation advances	-	-	1,429,723	-	-	-
Bail bonds	-	-	1,178,588	-	-	-
Public safety seizures	-	-	1,277,547	-	-	-
Developer advances	-	-	4,443,373	-	-	-
Rental deposits	-	-	30,344	-	-	62,892
Other	-	-	215,159	-	-	-
	$ 31,819,767	$ 8,067,257	$ 52,113,430	$ 274,960	$ 1,828,930	$ 62,892

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2024 consisted of the following:

Receivable Fund	Payable Fund	9-30-24
General	Other Governmental	$ 9,749,339
General	Airport	2,278,691
		$ 12,028,030

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.

The Primary Government (Brazoria County) has a receivable due from the Brazoria County Toll Road Authority in the amount of $ 10,004,353 as of September 30, 2024.

Interfund transfers for the year ended September 30, 2024 consisted of the following individual fund transfers in and transfers out:

Transferring Fund	Receiving Fund	9-30-24
General	2021 Certificate of Obligation C & M	$ 32,401,702
General	Other Governmental	15,938,708
General	Internal Service	275,857
Road & Bridge	Other Governmental	1,615,803
Road & Bridge	Internal Service	35,236
Other Governmental	General	131,620
Other Governmental	Road & Bridge	9,090
Other Governmental	2021 Certificate of Obligation C & M	278,940
Other Governmental	Internal Service	565
Internal Service	Internal Service	145,000
Total		$ 50,832,521

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 10-01-23	Additions	Retirements	Transfers	Balance 09-30-24
Governmental Activities:					
Capital Assets, Not Depreciated/ Amortized:					
Land	$ 28,650,381	$ 373,455	$ (193,952)	$ 240	$ 28,830,124
Construction in progress	63,455,211	79,716,283	(548,956)	(6,860,905)	135,761,633
Total capital assets not being depreciated	92,105,592	80,089,738	(742,908)	(6,860,665)	164,591,757
Capital Assets, Being Depreciated/ Amortized:					
Land improvements	13,005,387	921,026	(1,035,958)	874,663	13,765,118
Buildings and improvements	175,804,684	1,089,004	(1,846,038)	3,216,734	178,264,384
Furniture, equipment and vehicles	106,545,326	5,206,208	(4,811,384)	313,532	107,253,682
Subscription based IT assets	1,459,706	1,966,158	(549,287)	-	2,876,577
Infrastructure	501,023,614	10,822,197	-	2,455,736	514,301,547
Total capital assets being depreciated/amortized	797,838,717	20,004,593	(8,242,667)	6,860,665	816,461,308
Less Accumulated Depreciation/ Amortization For:					
Land improvements	4,504,672	757,809	(456,427)	-	4,806,054
Buildings and improvements	47,857,669	6,260,019	(1,391,942)	-	52,725,746
Furniture, equipment and vehicles	88,351,424	7,274,273	(4,729,108)	-	90,896,589
Subscription based IT assets	557,820	811,370	(549,287)	-	819,903
Infrastructure	203,998,954	13,920,235	-	-	217,919,189
Total accumulated depreciation/ amortization	345,270,539	29,023,706	(7,126,764)	-	367,167,481
Total capital assets being depreciated/amortized, net	452,568,178	(9,019,113)	(1,115,903)	6,860,665	449,293,827
Governmental activities capital assets, net	$ 544,673,770	$ 71,070,625	$ (1,858,811)	$ -	$ 613,885,584

NOTE 5 - CAPITAL ASSETS - Continued

Capital Transactions - Continued

	Balance 10-01-23	Additions	Retirements	Transfers	Balance 09-30-24
Business-Type Activities:					
Airport Fund:					
Capital Assets, Not Being Depreciated:					
Land	$ 1,558,687	$ -	$ -	$ -	$ 1,558,687
Total capital assets not being depreciated	1,558,687	-	-	-	1,558,687
Capital Assets, Being Depreciated:					
Buildings and improvements	11,494,289	34,250	-	-	11,528,539
Furniture, equipment and vehicles	1,443,628	34,299	-	-	1,477,927
Runways, taxiways and aprons	30,388,673	-	-	-	30,388,673
Total capital assets being depreciated	43,326,590	68,549	-	-	43,395,139
Less Accumulated Depreciation For:					
Buildings and improvements	6,611,095	253,272	-	-	6,864,367
Furniture, equipment and vehicles	1,321,905	45,149	-	-	1,367,054
Runways, taxiways and aprons	23,402,470	884,335	-	-	24,286,805
Total accumulated depreciation	31,335,470	1,182,756	-	-	32,518,226
Total capital assets being depreciated, net	11,991,120	(1,114,207)	-	-	10,876,913
Airport capital assets, net	$ 13,549,807	$ (1,114,207)	$ -	$ -	$ 12,435,600

NOTE 5 - CAPITAL ASSETS - Continued

Depreciation/Amortization

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

	09-30-24
Governmental Activities:	
General administration	$ 3,889,632
Judicial and legal	154,234
Financial administration	1,926,753
Elections	174,827
Public facilities	836,952
Public safety	1,944,097
Corrections	1,648,901
Public transportation	16,834,339
Health and welfare	205,077
Culture and recreation	1,394,704
Conservation	14,190
Total	$ 29,023,706
Business-type Activities:	
Airport	$ 1,182,756

Function and Activity - Capital Assets

	Balance 10-01-23	Additions	Retirements	Transfers and Adjustments	Balance 09-30-24
Governmental Activities:					
Function and Activity:					
General government	$ 99,492,652	$ 231,555	$ (385,420)	$ 1,200,964	$ 100,539,751
Judicial and legal	8,802,990	55,011	(1,748,283)	-	7,109,718
Financial administration	14,328,028	2,408,909	(2,084,174)	(12,648)	14,640,115
Elections	5,562,603	29,996	-	-	5,592,599
Public facilities	23,273,054	689,373	(1,183,894)	8,217	22,786,750
Public safety	24,347,120	2,151,765	(443,529)	677,985	26,733,341
Corrections	46,256,199	577,760	(354,366)	60,519	46,540,112
Public transportation	569,318,732	12,990,572	(802,990)	2,445,285	583,951,599
Health and welfare	8,693,961	37,313	(141,089)	-	8,590,185
Culture and recreation	26,074,645	1,205,794	(1,292,874)	2,455,159	28,442,724
Conservation	311,312	-	-	25,424	336,736
Environmental protection	27,802	-	-	-	27,802
	826,489,098	20,378,048	(8,436,619)	6,860,905	845,291,432
Non-Functional:					
Construction in progress	63,455,211	79,716,283	(548,956)	(6,860,905)	135,761,633
Total governmental activities	$ 889,944,309	$ 100,094,331	$ (8,985,575)	$ -	$ 981,053,065

NOTE 5 - CAPITAL ASSETS - Continued

Function and Activity - Capital Assets - Continued

	Balance 10-01-23	Additions	Retirements	Transfers and Adjustments	Balance 09-30-24
Business-Type Activities:					
Function and Activity:					
Airport	$ 44,885,277	$ 68,549	$ -	$ -	$ 44,953,826
Total business-type activities	$ 44,885,277	$ 68,549	$ -	$ -	$ 44,953,826

	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	$ 3,354,166	$ 85,968,868	$ 4,877,631	$ -	$ 673,277
Judicial and legal	198,024	15,319	1,270,143	5,626,232	-	-
Financial administration	1,118	-	131,098	11,680,214	2,827,685	-
Elections	-	-	89,196	5,473,407	29,996	-
Public facilities	1,280,681	559,725	18,833,312	2,113,032	-	-
Public safety	10,963	651,733	5,277,398	19,260,683	-	1,532,564
Corrections	147,014	478,291	42,180,927	3,714,984	18,896	-
Public transportation	17,662,915	1,396,019	8,426,184	45,622,864	-	510,843,617
Health and welfare	1,041,732	15,795	2,612,080	4,914,625	-	5,953
Culture and recreation	2,812,091	7,268,646	13,297,379	3,818,472	-	1,246,136
Conservation	8,935	25,424	177,799	124,578	-	-
Environmental protection	842	-	-	26,960	-	-
Total governmental activities	$ 28,830,124	$ 13,765,118	$178,264,384	$107,253,682	$ 2,876,577	$514,301,547
Business-Type Activities:						
Function and Activity:						
Airport	$ 1,558,687	$ -	$ 11,528,539	$ 1,477,927	$ -	$ 30,388,673

NOTE 5 - CAPITAL ASSETS - Continued

Construction Commitments

	Projects Authorized	Expended To Date	Commitment
Governmental Activities:			
Communications Tower	$ 4,838,998	$ 3,398,922	$ 1,440,076
Courthouse Campus Expansion Project	163,349,949	143,649,813	19,700,136
Boat Ramp Reconstruction and Boardwalk Repair	733,509	505,287	228,222
Restore Act - Quintana Fishing Pier	2,740,350	1,275,670	1,464,680
Restore Act - San Luis Pass Park - Boat Launch	364,064	171,650	192,414
New Alvin Annex Building	8,726,010	336,323	8,389,687
Water Treatment Plant at Sheriff's Office	502,311	220,461	281,850
Construction of the Parks Headquarters	9,056,633	5,825,071	3,231,562
San Luis Pass Deck Replacement	289,602	-	289,602
BC Fire Fighters Assoc. Fire Field Training Facility	3,231,888	-	3,231,888
Road & Bridge Projects:			
Annual Road Plan Projects	3,528,254	3,038,654	489,600
Road and Bridge Service Center Facilities Improvement	2,221,805	730,817	1,490,988
CR 400 Realignment	517,542	204,807	312,735
Silverlake Street Repairs	855,785	513,995	341,790
County Transportation Infrastructure Fund Grant	1,579,728	1,420,209	159,519
CR 58 and 59 Improvements	27,368,507	20,579,710	6,788,797
Total governmental activities	$229,904,935	$181,871,389	$ 48,033,546

NOTE 5 - CAPITAL ASSETS - Continued

	Balance 10-01-23	Additions	Retirements	Transfers	Balance 09-30-24
Brazoria County Toll Road Authority:					
Component Unit:					
Capital Assets, Not Depreciated:					
Land	$ 88,425	$ -	$ -	$ -	$ 88,425
Construction in progress	730,217	1,271,220	-	-	2,001,437
Total capital assets not being depreciated	818,642	1,271,220	-	-	2,089,862
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	-	-	-	111,456,907
Total capital assets being depreciated	125,673,976	-	-	-	125,673,976
Less Accumulated Depreciation For:					
Land improvements	2,561,088	1,025,693	-	-	3,586,781
Furniture, equipment and vehicles	688,918	275,567	-	-	964,485
Infrastructure	9,261,730	3,708,806	-	-	12,970,536
Total accumulated depreciation	12,511,736	5,010,066	-	-	17,521,802
Total capital assets being depreciated, net	113,162,240	(5,010,066)	-	-	108,152,174
Total capital assets, net	$ 113,980,882	$ (3,738,846)	$ -	$ -	$ 110,242,036

Construction Commitments

	Projects Authorized	Expended To Date	Commitment
Component Unit:			
Brazoria County Expressway	$ 104,940,130	$ 97,068,082	$ 7,872,048
Brazoria County Expressway Extension	6,760,788	1,261,660	5,499,128
Total component unit	$ 111,700,918	$ 98,329,742	$ 13,371,176

NOTE 6 - DISAGGREGATION OF ACCOUNTS AND ACCRUED LIABILITIES PAYABLE

Accounts and accrued liabilities payable as of September 30, 2024, 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	2021 Certificate of Obligation C & M Fund	Other Governmental Funds	Total
Accounts and Accrued Liabilities Payable:						
Vendors	$ 8,463,415	$ 1,437,953	$ 2,549,597	$ 4,167,938	$ 7,099,379	$ 23,718,282
Other governments	570,836	671	-	-	89,057	660,564
Accrued compensation	1,344,749	164,450	-	-	167,445	1,676,644
Accrued benefits	2,513,857	331,869	-	-	291,261	3,136,987
Other accrued liabilities	62,664	-	-	-	-	62,664
Totals	$ 12,955,521	$ 1,934,943	$ 2,549,597	$ 4,167,938	$ 7,647,142	$ 29,255,141

	Proprietary Funds			Fiduciary Funds
	Airport Fund	Internal Service Funds	Total	
Accounts and Accrued Liabilities Payable:				
Vendors	$ 89,383	$ 559,474	$ 648,857	$ 168,100
Other governments	19	-	19	786
Accrued compensation	14,553	-	14,553	96,993
Accrued benefits	28,849	1,097	29,946	140,956
Estimated claims payable	-	2,834,111	2,834,111	-
Totals	$ 132,804	$ 3,394,682	$ 3,527,486	$ 406,835

NOTE 7 - LONG-TERM DEBT

General Obligation and Certificates of Obligation Debt

General obligation and certificates of obligations payable at September 30, 2024, are summarized as follows:

	Interest Rate %	Series Dates Issued	Maturity	Callable	Bonds Outstanding 09-30-24
General Obligation:					
Refunding Bonds, Series 2016	2.000 - 5.000	2016	2027	-	$ 3,060,000
Refunding Bonds, Series 2018	2.000 - 5.000	2016	2027	-	2,040,000
Refunding Bonds, Series 2020	5.000	2020	2030	-	6,460,000
Limited Refunding Bonds, Series 2021	4.000 - 5.000	2021	2032	-	13,250,000
Unlimited Refunding Bonds, Series 2021	4.000	2021	2032	-	3,785,000
Certificates of Obligation:					
Combination Tax and Revenue Certificate of Obligation Refunding Bonds, Series 2016	2.000 - 5.000	2016	2036	-	2,095,000
Certificate of Obligation Bonds Series 2018	4.000 - 5.000	2018	2038	-	6,870,000
Certificate of Obligation Bonds, Series 2021	3.000 - 5.000	2021	2046	-	85,895,000
Total					$123,455,000

General obligation and certificates of obligation bond transactions for the year ended September 30, 2024 were as follows:

Bonds outstanding, October 1, 2023	$ 129,125,000
Matured	(5,670,000)
Bonds outstanding, September 30, 2024	$ 123,455,000

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, 2024, the amount of ad valorem taxes collected for interest and sinking were $ 9,788,059, while the debt service requirements for principal and interest was $ 10,929,625. 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, 2024:

September 30,	Principal	Interest	Total Requirement
2025	$ 6,485,000	$ 4,975,325	$ 11,460,325
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
2030-2034	28,190,000	13,356,250	41,546,250
2035-2039	23,400,000	8,629,775	32,029,775
2040-2044	24,705,000	4,710,700	29,415,700
2045-2046	11,310,000	457,000	11,767,000
	$ 123,455,000	$ 48,431,750	$ 171,886,750

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, 2024.

NOTE 7 - LONG-TERM DEBT - Continued

Changes in Long-Term Debt

Transactions for the year ended September 30, 2024 are summarized as follows:

	Balance 10-01-23	Additions	Reductions	Balance 09-30-24	Current Portion
Governmental Activities:					
Bonds payable	$129,125,000	$ -	$ (5,670,000)	$123,455,000	$ 6,485,000
Subscription liability	898,556	1,092,547	(718,585)	1,272,518	861,547
Compensated absences	6,172,225	4,824,551	(4,302,156)	6,694,620	1,289,244
Net pension liability	39,716,193	53,433,203	(71,694,534)	21,454,862	-
Net OPEB liability	54,160,749	13,003,743	(4,123,008)	63,041,484	-
Premium on bonds	19,701,793	-	(1,506,124)	18,195,669	1,506,124
Total governmental activities	$249,774,516	$ 72,354,044	$(88,014,407)	$234,114,153	$ 10,141,915
Business-Type Activities:					
Compensated absences	$ 54,946	$ 58,289	$ (51,153)	$ 62,082	$ 10,031
Net pension liability	246,339	447,207	(600,045)	93,501	-
Net OPEB liability	524,577	122,071	(38,704)	607,944	-
Total business-type activities	$ 825,862	$ 627,567	$ (689,902)	$ 763,527	$ 10,031

Compensated absences, net OPEB liability and net pension liability are payable by the fund in which the individual positions are budgeted.

Discretely Presented Component Unit

Discretely presented component unit long-term bonded debt as of September 30, 2024 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, 2024:

		Series Dates			
	Interest Rate %	Issued	Maturity	Callable	Bonds Outstanding 09-30-24
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	26,219,448
Limited Contract Tax Subordinate Lien 2020 Refunding Bonds	5.000	2020	2049	2027	24,985,000
Total					$ 85,354,448

Revenue bond transactions for the year ended September 30, 2024 were as follows:

Bonds outstanding, October 1, 2023	$ 84,336,289
Accretion	1,018,159
Bonds outstanding, September 30, 2024	$ 85,354,448

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.

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.

NOTE 7 - LONG-TERM DEBT - Continued

The following is a summary of revenue bond requirements by year as of September 30, 2024:

Year Ended September 30,	Principal	Interest	Total Requirement
2025	$ -	$ 3,320,750	$ 3,320,750
2026	550,000	3,841,000	4,391,000
2027	580,000	3,812,750	4,392,750
2028	2,160,000	3,744,250	5,904,250
2029	2,270,000	3,633,500	5,903,500
2030-2034	13,215,000	16,296,875	29,511,875
2035-2039	17,455,000	12,627,450	30,082,450
2040-2044	22,160,000	8,336,500	30,496,500
2045-2049	27,445,000	3,044,150	30,489,150
	$ 85,835,000	$ 58,657,225	$ 144,492,225

The difference between bonds payable and the future principal payments is due to $ 480,552 of accretion, which will occur in future years prior to payment.

A summary of the long-term liability transactions of the Authority for the year ended September 30, 2024 is as follows:

	Balance 10-01-23	Additions	Retirements	Balance 09-30-24	Current Portion
Component Unit:					
Revenue bonds	$ 84,336,289	$ 1,018,159	$ -	$ 85,354,448	$ -
Premium on bonds	7,676,042	-	(400,513)	7,275,529	400,513
Total component unit	$ 92,012,331	$ 1,018,159	$ (400,513)	$ 92,629,977	$ 400,513

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, 2024 the County's receivable for lease payments was $ 1,870,007 and the balance of the deferred inflow of resources associated with these leases was $ 1,754,997. The deferred inflow of resources associated with these leases will be recognized as revenue over the lease term. The County recognized $ 281,549 in lease revenue and $ 61,007 in interest revenue during the fiscal year 2024 related to these leases.

NOTE 8 - LEASES - Continued

Minimum future rentals to be received on noncancelable leases as of September 30, 2024 are as follows:

Year Ended September 30	Principal	Interest	Total
2025	$ 245,620	$ 53,614	$ 299,234
2026	258,464	46,001	304,465
2027	230,478	37,911	268,389
2028	195,865	31,392	227,257
2029	208,735	25,341	234,076
2030-2033	730,845	35,730	766,575
	$ 1,870,007	$ 229,989	$ 2,099,996

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 2.3123% to 3.6310%. The value of the right to use subscription asset as of September 30, 2024 is $ 2,876,577 with accumulated amortization of $ 819,903.

The future principal and interest SBITA payments for governmental activities as of September 30, 2024 are as follows:

Year Ended September 30	Principal	Interest	Total Requirement
2025	$ 861,547	$ 40,752	$ 902,299
2026	185,630	13,020	198,650
2027	117,932	7,717	125,649
2028	107,409	3,771	111,180
	$ 1,272,518	$ 65,260	$ 1,337,778

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 870 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.

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

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 2024	Plan Year 2023
Employee deposit rate	7.00%	7.00%
Employer deposit rate	13.27%	13.10%
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, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1,039
Inactive employees entitled to but not yet receiving benefits	1,441
Active employees	1,591
	4,071

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.

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.

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

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 13.27% and 13.10% in calendar years 2024 and 2023, respectively. The County's contributions to TCDRS for the year ended September 30, 2024 were $ 13,698,049.

Net Pension Liability - The County's Net Pension Liability was measured as of December 31, 2023, 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, 2023 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, 2023 financial reporting metrics are the same as those used in the December 31, 2023 actuarial valuation analysis for the County.

Following is a description of the assumptions used in the December 31, 2023 actuarial valuation analysis for the County. This information may also be found in the Brazoria County December 31, 2023 Summary Valuation Report.

Economic Assumptions:

TCDRS System-Wide Economic Assumptions

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

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.

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

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 2024 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:

Asset Class	Benchmark	Target Allocation[1]	Real Rate of Return (Expected minus Inflation)[2]
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
International Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.75%
International Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index[3]	4.00%	6.90%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index[4]	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index[5]	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.60%

[1] *Target asset allocation adopted at the March 2024 TCDRS Board meeting.*
[2] *Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.20%, per Cliffwater's 2024 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.*

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

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.

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.

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

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance as of December 31, 2022	$ 520,804,327	$ 480,841,795	$ 39,962,532
Changes for the Year:			
Service cost	12,993,694	-	12,993,694
Interest on total pension liability (1)	39,571,831	-	39,571,831
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	819,887	-	819,887
Effect of assumptions changes or inputs	-	-	-
Refunds of contributions	(1,362,675)	(1,362,675)	-
Employer contributions	-	12,722,834	(12,722,834)
Member contributions	-	6,798,463	(6,798,463)
Net investment income	-	52,773,282	(52,773,282)
Benefit payment,	(25,358,677)	(25,358,677)	-
Administrative expense	-	(274,617)	274,617
Other changes (3)	-	(220,381)	220,381
Balance as of December 31, 2023	$ 547,468,387	$ 525,920,024	$ 21,548,363

(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.*

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	$ 621,163,690	$ 547,468,387	$ 486,014,077
Fiduciary net position	525,920,024	525,920,024	525,920,024
Net pension liability / (asset)	$ 95,243,666	$ 21,548,363	$ (39,905,947)

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

Pension Expense:	Year Ended 12-31-23
Service cost	$ 12,993,694
Interest on total pension liability [1]	39,571,831
Administrative expenses	274,617
Member contributions	(6,798,463)
Expected investment return net of investment expenses	(36,256,920)
Recognition of deferred inflows/outflows of resources:	
Recognition of economic/demographic gains or losses	(55,190)
Recognition of assumption changes or inputs	5,223,084
Recognition of investment gains or losses	(9,140,523)
Other [2]	220,381
Pension expense	$ 6,032,511

[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, 2024, 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	$ 681,558	$ 493,020
Net difference between projected and actual investment earnings	1,914,287	-
Changes in assumptions	5,318,071	94,985
Contributions subsequent to the measurement date [3]	10,634,136	-
Totals	$ 18,548,052	$ 588,005

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,	
2025	$ 1,643,025
2026	(1,687,718)
2027	10,673,878
2028	(3,303,274)
2029	-
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:

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

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

The following table provides a summary of the number of participants in the plan as of September 30, 2024:

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

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, 2024, the County's average contribution rate was 6.00% of covered payroll. Employees are not required to contribute to the plan.

Net OPEB Liability - The County's net OPEB liability of $ 63,649,428 was measured as of September 30, 2024, 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 6.51%

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:

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

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%

Discount Rate - The discount rate used to measure the total OPEB liability was 4.19%. 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, 2023 are as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balance at 9/30/23	$ 68,121,324	$ 13,435,998	$ 54,685,326
Charges for the Year:			
Service cost	2,893,986	-	2,893,986
Interest	3,472,930	-	3,472,930
Difference in expected and actual experience	3,331,049	-	3,331,049
Change in assumptions	3,162,117	-	3,162,117
Contributions - employer	-	2,095,282	(2,095,282)
Projected return on assets	-	620,123	(620,123)
Difference in expected and actual asset return	-	(204,661)	204,661
Benefit payments	(2,771,307)	(1,325,000)	(1,446,307)
Administrative expense	-	(61,071)	61,071
Net changes	10,088,775	1,124,673	8,964,102
Balance at 9/30/24	$ 78,210,099	$ 14,560,671	$ 63,649,428

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

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 (3.19%) or 1 percentage point higher (5.19%) than the current discount rate:

	1% Decrease in Discount Rate (3.19%)	Discount Rate (4.19%)	1% Increase in Discount Rate (5.19%)
Net OPEB liability	$ 75,173,811	$ 63,649,428	$ 58,792,788

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 (5.80% or 1 percentage point higher 7.80%) than the current healthcare cost trend rates:

	1% Decrease 5.51%	Healthcare Cost Trend Rates 6.51%	1% Increase 7.51%
Net OPEB liability	$ 59,913,550	$ 63,649,428	$ 74,244,387

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, 2024, the County recognized OPEB expense as follows:

Collective OPEB Expense:	Year Ended 09-30-24
Service cost	$ 2,893,986
Interest	3,472,930
Projected earnings on OPEB assets	(620,123)
Investment expenses	61,071
Difference between expected and actual experience	1,111,427
Change in assumptions	(259,816)
Difference between expected and actual investment experience	190,773
OPEB expense	$ 6,850,248

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

At September 30, 2024, 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	$ 6,235,614	$ -
Changes in assumptions	6,323,155	(7,553,235)
Net differences between projected and actual earnings	390,975	-
Totals	$ 12,949,744	$(7,553,235)

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, 2024.

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,	
2025	$ 1,212,429
2026	1,133,940
2027	1,060,704
2028	1,022,821
2029	(368,753)
Thereafter	1,335,368

Payable to the OPEB Plan - At September 30, 2024, 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, 2023	$ 136,622,723
Contributions and earnings	37,142,602
Withdrawals, premiums, and benefits	(27,304,483)
Balance - September 30, 2024	$ 146,460,842

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, 2023	$ 8,236,811	$ 13,435,998
Contributions and earnings	1,289,257	2,135,268
Withdrawals, premiums, benefits	(978,250)	(1,010,595)
Balance - September 30, 2024	$ 8,547,818	$ 14,560,671

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, 2023	$ 2,255,969	$ 101,022
Contribution and earnings	584,511	13,775
Withdrawals, premiums, benefits	(144,405)	(37,634)
Balance - September 30, 2024	$ 2,696,075	$ 77,163

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, 2024, the County contributed $ 2,072,214 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, 2023 through September 30, 2024. 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, 2024 was $ 23,051,337. 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, 2024 was $ 2,434,111.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2024 and 2023.

	2024	2023
Claims payable - October 1,	$ 2,559,741	$ 2,564,114
Incurred claims	25,680,590	23,110,490
Payment of claims	(25,247,555)	(23,114,863)
Claims payable - September 30,	$ 2,992,776	$ 2,559,741

The following is a reconciliation of claims payable at September 30, 2024 and 2023.

	2024	2023
Claims payable:		
Actual	$ 558,665	$ 9,103
Estimated	2,434,111	2,550,638
Total claims payable	$ 2,992,776	$ 2,559,741

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, 2024 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, 2024, claims and settlements in excess of insurance coverage amounted to $ 302,158.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2024 and 2023 for both actual and estimated liabilities:

	2024	2023
Claims payable - October 1,	$ 453,765	$ 400,360
Incurred claims	302,158	403,069
Payment of claims	(355,923)	(349,664)
Claims payable - September 30,	$ 400,000	$ 453,765

The following is a reconciliation of claims payable at September 30, 2024 and 2023.

	2024	2023
Claims payable:		
Actual	$ -	$ 53,765
Estimated	400,000	400,000
Total claims payable	$ 400,000	$ 453,765

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, 2024 and 2023 for actual liabilities:

	2024	2023
Claims payable - October 1,	$ 251	$ 381
Incurred claims	872,549	822,738
Payment of claims	(870,894)	(822,868)
Claims payable - September 30,	$ 1,906	$ 251

	2024	2023
Claims payable:		
Actual	$ 1,906	$ 251
Total claims payable	$ 1,906	$ 251

NOTE 14 - CONTINGENCIES

The County is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. On November 22, 2023, the County was named a defendant in a lawsuit that has arisen from the construction of the Brazoria County Expressway. While substantial damages are alleged, in the opinion of the County's attorney, the outcome cannot be predicted with certainty. The County has recorded a contingent estimated liability of $ 400,000 in the Self Insurance Liability Fund (Internal Service Fund) as of September 30, 2024 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, 2024, 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, 2024. As of September 30, 2024, bail bonds outstanding totaled $ 86,304,189 and collateral pledged against these bonds amounted to $ 5,716,481.

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, 2024, 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, 2024, the County abated property taxes totaling $ 42,656,233 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 $ 4,324,151. 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 $ 6,502,321. 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 $ 6,777,962. 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 $ 5,885,936. 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 6, 2025, the date which the financial statements were available to be issued.

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, 2024

	General Fund			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Property taxes	$ 107,307,687	$ 107,307,687	$ 104,516,904	$ (2,790,783)
Sales taxes	39,770,000	42,246,300	43,674,691	1,428,391
Intergovernmental	953,000	968,000	1,303,980	335,980
Charges for services	10,263,510	10,523,510	8,655,884	(1,867,626)
Licenses and permits	1,477,100	1,570,100	1,547,611	(22,489)
Fines and forfeitures	2,632,900	2,632,900	2,369,785	(263,115)
Special assessments	-	-	-	-
Investment income	3,971,011	4,921,011	3,977,534	(943,477)
Miscellaneous	2,629,600	2,931,700	3,290,420	358,720
Total revenues	169,004,808	173,101,208	169,336,809	(3,764,399)
Expenditures:				
Current:				
General administration	13,805,980	13,827,986	13,076,621	751,365
Judicial and legal	29,787,370	31,694,321	30,322,495	1,371,826
Financial administration	21,426,756	20,509,841	19,860,149	649,692
Elections	1,271,695	1,276,479	1,124,853	151,626
Public facilities	7,276,739	7,517,428	7,401,863	115,565
Public safety	32,846,272	33,642,696	32,451,935	1,190,761
Corrections	34,221,121	36,595,835	34,483,125	2,112,710
Public transportation	-	-	-	-
Health and welfare	6,206,623	4,757,928	3,978,085	779,843
Public assistance	370,800	370,800	370,800	-
Culture and recreation	14,372,988	14,556,078	13,658,309	897,769
Conservation	583,671	583,991	543,812	40,179
Environmental protection	323,091	324,012	311,408	12,604
Capital outlay	4,501,376	7,268,275	6,118,183	1,150,092
Debt Service:				
Principal	-	1,952,275	695,960	1,256,315
Interest and fiscal charges	-	71,725	31,811	39,914
Total expenditures	166,994,482	174,949,670	164,429,409	10,520,261
Excess (deficiency) of revenues over expenditures	2,010,326	(1,848,462)	4,907,400	6,755,862
Other Financing Sources (Uses):				
Proceeds from sale of capital assets	20,000	20,000	18,462	(1,538)
Issuance of subscription based IT arrangements	-	1,475,000	1,073,689	(401,311)
Transfers in	113,678	113,678	131,620	17,942
Transfers out	(2,116,000)	(2,116,000)	(48,616,267)	(46,500,267)
Total other financing sources (uses)	(1,982,322)	(507,322)	(47,392,496)	(46,885,174)
Net change in fund balance	28,004	(2,355,784)	(42,485,096)	(40,129,312)
Fund balance - beginning	100,292,556	100,292,556	100,292,556	-
Fund balance - ending	$ 100,320,560	$ 97,936,772	$ 57,807,460	$ (40,129,312)

Road & Bridge Fund			
Budgeted Amounts		Actual	Variance With Final Budget Positive
Original	Final	Amounts	(Negative)
$ 41,649,704	$ 41,649,704	$ 40,601,055	$ (1,048,649)
-	-	-	-
-	-	84,067	84,067
-	-	9,680	9,680
-	-	855,254	855,254
-	-	-	-
-	-	51,711	51,711
-	-	1,674,535	1,674,535
-	6,590,965	10,652,511	4,061,546
41,649,704	48,240,669	53,928,813	5,688,144
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
26,377,107	26,832,640	22,956,687	3,875,953
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
16,857,000	25,043,375	17,559,737	7,483,638
-	-	-	-
-	-	-	-
43,234,107	51,876,015	40,516,424	11,359,591
(1,584,403)	(3,635,346)	13,412,389	17,047,735
-	-	436,224	436,224
-	-	-	-
-	-	9,090	9,090
(1,733,100)	(1,733,100)	(1,651,039)	82,061
(1,733,100)	(1,733,100)	(1,205,725)	527,375
(3,317,503)	(5,368,446)	12,206,664	17,575,110
16,661,270	16,661,270	16,661,270	-
$ 13,343,767	$ 11,292,824	$ 28,867,934	$ 17,575,110

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,

	2023	2022	2021	2020
Total Pension Liability:				
Service cost	$ 12,993,694	$ 12,892,818	$ 12,723,907	$ 11,097,053
Interest on the Total Pension Liability	39,571,831	37,108,998	35,274,107	33,357,651
Effect of plan changes	-	8,008,432	-	-
Effect of assumption changes or inputs	-	-	(379,943)	26,590,351
Effect of economic/demographic (gains) or losses	819,887	(582,362)	(807,363)	333,223
Benefit payments/refunds of contributions	(26,721,352)	(23,582,255)	(22,117,194)	(19,301,986)
Net Change in Total Pension Liability	26,664,060	33,845,631	24,693,514	52,076,292
Total Pension Liability - Beginning	520,804,327	486,958,696	462,265,182	410,188,890
Total Pension Liability - Ending (a)	$ 547,468,387	$ 520,804,327	$ 486,958,696	$ 462,265,182
Fiduciary Net Position:				
Employer contributions	$ 12,722,834	$ 12,116,236	$ 11,383,083	$ 11,071,028
Member contributions	6,798,463	6,519,112	6,333,991	6,160,355
Investment Income net of investment expenses	52,773,282	(29,837,156)	93,395,548	40,257,173
Benefit payments/refunds of contributions	(26,721,352)	(23,582,255)	(22,117,194)	(19,301,986)
Administrative expense	(274,617)	(281,783)	(279,249)	(312,849)
Other	(220,381)	(253,528)	(109,999)	(46,086)
Net Change in Fiduciary Net Position	45,078,229	(35,319,374)	88,606,180	37,827,635
Fiduciary Net Position - Beginning	480,841,795	516,161,169	427,554,989	389,727,354
Fiduciary Net Position - Ending (b)	$ 525,920,024	$ 480,841,795	$ 516,161,169	$ 427,554,989
Net Pension Liability/(Asset) (a-b)	$ 21,548,363	$ 39,962,532	$ (29,202,473)	$ 34,710,193
Fiduciary Net Position as a Percentage of Total Pension Liability	96.06%	92.33%	106.00%	92.49%
Pensionable Covered Payroll	$ 97,120,906	$ 93,130,175	$ 90,485,586	$ 88,005,065
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	22.19%	42.91%	(32.27%)	39.44%

2019	2018	2017	2016	2015	2014
$ 11,164,283	$ 11,323,351	$ 10,945,405	$ 11,011,415	$ 9,208,083	$ 8,642,622
33,744,635	31,852,740	30,047,206	27,865,882	25,022,175	22,575,881
(30,691,103)	-	-	-	19,339,348	-
-	-	(812,594)	-	3,462,644	-
103,129	(1,711,977)	(1,573,507)	(1,563,930)	3,078,052	717,058
(18,770,952)	(17,157,111)	(16,248,409)	(15,624,381)	(13,826,449)	(12,579,115)
(4,450,008)	24,307,003	22,358,101	21,688,986	46,283,853	19,356,446
414,638,898	390,331,895	367,973,794	346,284,808	300,000,955	280,644,509
$ 410,188,890	$ 414,638,898	$ 390,331,895	$ 367,973,794	$ 346,284,808	$ 300,000,955
$ 10,420,111	$ 16,408,474	$ 9,453,766	$ 8,732,404	$ 8,780,780	$ 7,985,929
5,798,161	5,534,278	5,473,648	5,035,162	4,989,108	4,544,842
55,382,425	(6,258,255)	43,334,581	20,589,644	(964,311)	17,794,613
(18,770,952)	(17,157,111)	(16,248,409)	(15,624,381)	(13,826,449)	(12,579,115)
(296,987)	(270,864)	(225,310)	(223,860)	(200,829)	(208,696)
(35,051)	176,883	(20,886)	334,355	(361,456)	319,860
52,497,707	(1,566,595)	41,767,390	18,843,324	(1,583,157)	17,857,433
337,229,647	338,796,242	297,028,852	278,185,528	279,768,685	261,911,252
$ 389,727,354	$ 337,229,647	$ 338,796,242	$ 297,028,852	$ 278,185,528	$ 279,768,685
$ 20,461,536	$ 77,409,251	$ 51,535,653	$ 70,944,942	$ 68,099,280	$ 20,232,270
95.01%	81.33%`	86.80%	80.72%	80.33%	93.26%
$ 82,830,877	$ 79,061,121	$ 78,194,973	$ 71,930,888	$ 71,272,649	$ 64,926,320
24.70%	97.91%	65.91%	98.63%	95.55%	31.16%

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
2015	$ 8,374,157	$ 8,374,157	$ -	$ 67,997,984	12.3%
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%

(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,

	2024	2023	2022	2021
Total OPEB Liability:				
Service cost	$ 2,893,986	$ 2,835,005	$ 3,320,781	$ 2,904,937
Interest	3,472,930	3,138,599	2,687,428	2,626,879
Differences between expected and actual experience	3,331,049	-	1,222,396	-
Change in assumptions	3,162,117	(496,910)	(6,786,499)	(3,707,753)
Benefit payments	(2,771,307)	(2,882,895)	(2,190,450)	(1,547,309)
Net Change in Total OPEB Liability	10,088,775	2,593,799	(1,746,344)	276,754
Total OPEB Liability - Beginning	68,121,324	65,527,525	67,273,869	66,997,115
Total OPEB Liability - Ending (a)	$ 78,210,099	$ 68,121,324	$ 65,527,525	$ 67,273,869
Plan Fiduciary Net Position:				
Contributions - employer	$ 2,095,282	$ 1,253,484	$ 1,308,228	$ 1,231,087
Contributions - other	-	-	-	-
Net investment income	415,462	404,658	398,021	385,728
Benefit payments	(1,325,000)	(1,500,000)	(1,350,000)	(1,200,000)
Administrative expense	(61,071)	(106,775)	(103,903)	(101,835)
Net change in plan fiduciary net position	1,124,673	51,367	252,346	314,980
Plan fiduciary net position - Beginning	13,435,998	13,384,631	13,132,285	12,817,305
Plan fiduciary net position - Ending (b)	$ 14,560,671	$ 13,435,998	$ 13,384,631	$ 13,132,285
Net OPEB Liability - Ending	$ 63,649,428	$ 54,685,326	$ 52,142,894	$ 54,141,584
Plan Fiduciary Net Position as a Percentage of the total OPEB liability	18.62%	19.72%	20.43%	19.52%
Covered Payroll	$ 81,056,859	$ 78,695,980	$ 76,403,864	$ 78,432,358
Net OPEB Liability as a Percentage of Covered Payroll	78.52%	69.49%	68.25%	69.03%

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.

2020	2019	2018
$ 2,409,062	$ 2,433,929	$ 2,243,731
2,440,950	2,128,514	1,691,370
5,177,729	-	646,233
6,978,060	282,924	2,441,296
(1,915,754)	(1,886,180)	(3,558,010)
15,090,047	2,959,187	3,464,620
51,907,068	48,947,881	45,483,261
$ 66,997,115	$ 51,907,068	$48,947,881
$ 1,185,356	$ 1,104,232	$ 1,089,738
-	-	2,468,272
377,010	369,052	455,269
(900,000)	(1,150,000)	(3,558,010)
(99,835)	(92,323)	(306,228)
562,531	230,961	149,041
12,254,774	12,023,813	11,874,772
$ 12,817,305	$ 12,254,774	$ 12,023,813
$ 54,179,810	$ 39,652,294	$ 36,924,068
19.13%	23.61%	24.56%
$ 76,873,613	$ 72,171,999	$ 71,222,305
70.48%	54.94%	51.84%

BRAZORIA COUNTY, TEXAS

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

	2024	2023	2022	2021
Actuarially determined contribution	$ 7,189,928	$ 6,564,396	$ 6,309,862	$ 5,259,359
Contributions in relation to the actuarially determined contribution	4,866,588	4,136,379	3,498,678	2,778,396
Contribution deficiency (excess)	$ 2,323,340	$ 2,428,017	$ 2,811,184	$ 2,480,963
Covered payroll	$ 81,056,859	$ 78,695,980	$ 76,403,864	$ 78,432,358
Contributions as a percentage of covered payroll	6.00%	5.26%	4.58%	3.54%

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 6.51%
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.

2020	2019	2018
$ 4,988,209	$ 4,619,773	$ 3,250,211
3,101,110	2,990,412	3,558,010
$ 1,887,099	$ 1,629,361	$ (307,799)
$ 76,873,613	$ 72,171,999	$ 71,222,305
4.03%	4.14%	5.00%

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	15.2 years (based on contribution rate calculated in 12/31/2023 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.

* 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 Funds - 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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

HHS-COVID Health Disparities Fund - 30711 - This fund accounts for grant proceeds awarded from the Center for Disease Control (CDC) to support State, Tribal, Local and Territorial (STLT) Health Department response to public health or healthcare crisis.

COVID-PH Workforce Capacity Fund - 30712 - This fund accounts for grant proceeds awarded from the United States Department of Health and Human Services (HHS) Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response.

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 Medical Reserve Corps Fund - 30714 - This fund accounts for grant proceeds awarded from The Department of State Health Services to assist Medical Reserve Corps Units in building capacity and capability to help their respective communities respond to disasters. Funds to be used for training on Emergency Shower Trailer deployment and operations.

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 Ballistic Vests Fund - 31504 - This fund accounts for grant proceeds awarded through U.S. Department of Homeland Security to provide County Law Enforcement personnel with rifle rated ballistic protection. The fund provides adequate protection against most high-velocity rounds that are typically encountered during critical incidents such as school shootings, domestic and foreign terrorism and narco-terrorism incidents.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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 - 32213-32215 - 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.

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.

OAG 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.

OAG Radio Communications Tower Fund - 33305 - This fund accounts for grant proceeds awarded through the State of Texas, Office of the Governor, through Houston-Galveston Area Council Four Corners Tower Project. This grant funds a self-supporting public safety radio communications tower.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

USDOJ Organized Crime Drug Enforcement Fund - 33510 - This fund accounts for grant proceeds awarded from the United States Department of Justice (DOJ) and Drug Enforcement Administration (DEA) to conduct comprehensive, multi-level attacks on major drug trafficking and money laundering organizations.

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.

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.

JLEO Joint Law Enforcement Operation Fund - 33530 - This fund accounts for grant proceeds awarded from the United States Marshals Service (USMS). JLEO is funded through revenues deposited into the Department of Justice Asset Forfeiture Fund. JLEO funding is the source of overtime reimbursements made to Brazoria County by the USMS for operations in support of fugitive apprehension.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

LATCF Tribal Consistency Fund - 34857 - This fund accounts for federal grant proceeds awarded from the United States Treasury through the Local Assistance and Tribal Consistency Fund (LATCF) to Brazoria County to serve as general revenue enhancement program funding to be used on a broad range of services including but not limited to health, education, housing, and public safety services. Locally this fund was used to provide emergency rent and utility assistance to Brazoria County residents.

TJJD Grant Funds - 35000-35950 - This fund accounts 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.

Veterans' Assistance 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 in need of general financial assistance, including mortgage, rent and utility assistance.

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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. Expenditures are restricted to records management and preservation services, including automation, performed by the court clerk on approval by the Commissioners Court.

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.

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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 fees 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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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 - 39764-39779 - 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.

2022 EOC State Allocation Fund - 52201 - This fund accounts for the $5,000,000 allocation from the Texas Division of Emergency Management (TDEM) for the construction of the County's new Emergency Operations Center, which is part of the County 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, 2024

	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	408,024	6,622	9,745
Inventories	-	-	-
Prepaid expenditures	6,727	-	-
Due from component unit	-	-	-
Total assets	$ 414,751	$ 6,622	$ 9,745
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ 59,304	$ 1,275	$ 1,306
Due to others	-	-	-
Due to other funds	355,447	5,347	8,439
Unearned revenue	-	-	-
Total liabilities	414,751	6,622	9,745
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	$ 414,751	$ 6,622	$ 9,745

Revenue Funds

HHS-PHEP Hazards (Bioterrorism Grant) Fund-30705	COVID-19 Health Grant Fund-30709	HHS- Infectious Disease Control Unit Fund-30710	HHS- COVID Health Disparities Fund-30711	COVID-PH Workforce Capacity Fund-30712	PHIG- Public Health Infrastructure Fund-30713
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
23,755	121,859	11,519	-	-	6,560
-	-	-	-	-	-
-	-	-	-	-	995
-	-	-	-	-	-
$ 23,755	$ 121,859	$ 11,519	$ -	$ -	$ 7,555
$ 5,135	$ 25,353	$ 1,929	$ -	$ -	$ 2,818
-	-	-	-	-	-
18,620	96,506	9,590	-	-	4,737
-	-	-	-	-	-
23,755	121,859	11,519	-	-	7,555
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	995
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(995)
-	-	-	-	-	-
$ 23,755	$ 121,859	$ 11,519	$ -	$ -	$ 7,555

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2024

	Special		
	HHS Medical Reserve Corps Fund-30714	HHS-CPS Title IV-E Foster Care Maintenance Fund-30800	HHS-CPS Title IV-E Legal Services Fund-30850
Assets:			
Cash and temporary investments	$ -	$ -	$ -
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	13,230	138,011
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	$ -	$ 13,230	$ 138,011
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ -	$ 8,002	$ 72,510
Due to others	-	-	-
Due to other funds	-	5,228	65,501
Unearned revenue	-	-	-
Total liabilities	-	13,230	138,011
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	$ -	$ 13,230	$ 138,011

Revenue Funds

DHS Buffer Zone Protection Fund-31300	DHS Homeland Security-UASI Funds 31500-31501	DHS Ballistic Vests Fund-31504	DHS State Homeland Security Program - SHSP Fund-31600	Section 8 Housing Choice Voucher Program Funds 32022-32153	CDBG County (HUD) Funds 32213-32215
$ 319	$ -	$ -	$ 500	$ 1,680,434	$ 72,655
-	-	-	-	-	-
-	-	-	-	36,851	-
-	-	-	-	-	-
-	43,519	-	-	5,519	82,790
-	-	-	-	-	-
-	-	-	-	19,449	-
-	-	-	-	-	-
$ 319	$ 43,519	$ -	$ 500	$ 1,742,253	$ 155,445
$ -	$ 479	$ -	$ -	$ 23,033	$ 33,559
-	-	-	-	-	-
-	43,040	-	-	-	-
-	-	-	-	-	121,886
-	43,519	-	-	23,033	155,445
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	19,449	-
319	-	-	500	1,699,771	-
-	-	-	-	-	-
-	-	-	-	-	-
319	-	-	500	1,719,220	-
$ 319	$ 43,519	$ -	$ 500	$ 1,742,253	$ 155,445

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2024

	Special		
	HUD Texas CDBG Funds 32600-32620	USDOJ-Crime Victim Assistance VOCA Fund-33200	USDOJ-CSCD VSP Fund-33251
Assets:			
Cash and temporary investments	$ -	$ -	$ -
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	533,057	27,119	967
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	$ 533,057	$ 27,119	$ 967
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ 89,032	$ 13,587	$ -
Due to others	-	-	-
Due to other funds	444,025	13,532	967
Unearned revenue	-	-	-
Total liabilities	533,057	27,119	967
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	$ 533,057	$ 27,119	$ 967

Revenue Funds

S.T.E.P. Drug Court Program Fund-33300	OAG Mental Health Court Fund-33301	OAG Radio Communications Tower Fund-33305	DWI Revoery Court Program Fund-33310	Veterans Court Program Fund-33320	USDOJ Domestic Violence Court Fund-33330
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,879	5,085	712,719	8,171	39,647	12,569
-	-	-	-	-	-
372	820	-	-	371	-
-	-	-	-	-	-
$ 9,251	$ 5,905	$ 712,719	$ 8,171	$ 40,018	$ 12,569
$ 2,960	$ 1,615	$ -	$ 3,071	$ 3,586	$ 4,964
-	-	-	-	-	-
6,291	4,290	712,719	5,100	29,269	7,605
-	-	-	-	3,543	-
9,251	5,905	712,719	8,171	36,398	12,569
-	-	-	-	-	-
-	-	-	-	-	-
372	820	-	-	371	-
-	-	-	-	3,249	-
-	-	-	-	-	-
(372)	(820)	-	-	-	-
-	-	-	-	3,620	-
$ 9,251	$ 5,905	$ 712,719	$ 8,171	$ 40,018	$ 12,569

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2024

	Special		
	OJP Edward Byrne Memorial JAG Grant Fund-33415	USDOJ DEA Narcotics OT Expense Fund-33500	USDOJ Organized Crime Drug Enforcement Fund-33510
Assets:			
Cash and temporary investments	$ 1,212	$ -	$ -
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	372	7,112
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	$ 1,212	$ 372	$ 7,112
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ -	$ -	$ -
Due to others	-	-	-
Due to other funds	-	372	7,112
Unearned revenue	1,212	-	-
Total liabilities	1,212	372	7,112
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	$ 1,212	$ 372	$ 7,112

Revenue Funds

Auto Theft Task Force Fund-33517	Texas Anti-Gang Program Fund-33518	JLEO Joint Law Enforcement Operation Fund-33530	USDOJ State Criminal Alien Assistance Fund-33900	TPW FM 2918 Boat Ramp Renovation Fund-34108	FEMA Harvey 2017 Fund-34615
$ -	$ -	$ -	$ 148,037	$ -	$ 861,774
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
16,175	102,495	672	-	1,050	272,795
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 16,175	$ 102,495	$ 672	$ 148,037	$ 1,050	$ 1,134,569
$ 5,527	$ 7,520	$ -	$ -	$ -	$ 70,941
-	-	-	-	-	-
10,648	94,975	672	-	1,050	-
-	-	-	148,037	-	51,379
16,175	102,495	672	148,037	1,050	122,320
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,012,249
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,012,249
$ 16,175	$ 102,495	$ 672	$ 148,037	$ 1,050	$ 1,134,569

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds

September 30, 2024

	Special		
	FEMA Hazard Mitigation Grant Program Fund-34616	FEMA COVID-19 Pandemic Fund-34623	FEMA Winter Storm Fund-34624
Assets:			
Cash and temporary investments	$ -	$ -	$ -
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	3,195,671	-	246,297
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	$ 3,195,671	$ -	$ 246,297
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ 333,313	$ -	$ -
Due to others	301,181	-	-
Due to other funds	1,131,454	-	246,297
Unearned revenue	1,429,723	-	-
Total liabilities	3,195,671	-	246,297
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	$ 3,195,671	$ -	$ 246,297

Revenue Funds

FEMA Beryl Disaster 2024 Fund-34626	FCC E-Rate Library Program Fund-34715	Emergency Connectivity Fund-34717	LATCF Tribal Consistency Fund-34857	TJJD Grant Funds 35000-35950	NRA Foundation Fund-36135
$ 4,508,679	$ -	$ -	$ 289	$ -	$ 3,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	37,919	52,148	-	238,668	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 4,508,679	$ 37,919	$ 52,148	$ 289	$ 238,668	$ 3,000
$ 4,385,332	$ -	$ -	$ 289	$ 95,761	$ -
-	-	-	-	7,760	-
-	37,919	52,148	-	133,554	-
123,347	-	-	-	1,593	3,000
4,508,679	37,919	52,148	289	238,668	3,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 4,508,679	$ 37,919	$ 52,148	$ 289	$ 238,668	$ 3,000

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds

September 30, 2024

	Special		
	Veterans' Assistance Fund-36410	GLO CERPA-SLP Fund-36602	GLO Follett Island Dune Restoration Fund-36603
Assets:			
Cash and temporary investments	$ -	$ 15,037	$ 1,225,480
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	870	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	$ 870	$ 15,037	$ 1,225,480
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ -	$ -	$ 60,187
Due to others	-	-	-
Due to other funds	870	-	-
Unearned revenue	-	-	1,165,293
Total liabilities	870	-	1,225,480
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	$ 870	$ 15,037	$ 1,225,480

Revenue Funds

GLO Beach User Fees Fund-36605	OAG Victim Coordinator Liaison Fund-37000	OAG Texas VINE Contract Fund-37100	HHS Immunization Fund-37400	OAG Opioid Settlement Fund-37710	OAG Regional Juvenile Mental Health Services Fund-37800
$ -	$ -	$ -	$ -	$ 66,800	$ -
-	-	-	-	-	-
-	-	-	6	-	600
-	-	-	-	-	-
40,604	4,946	7,571	29,934	-	2,300
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 40,604	$ 4,946	$ 7,571	$ 29,940	$ 66,800	$ 2,900
$ 31,201	$ 2,648	$ -	$ 6,566	$ -	$ -
-	-	-	-	-	-
9,403	2,298	7,571	23,374	-	2,900
-	-	-	-	-	-
40,604	4,946	7,571	29,940	-	2,900
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	66,800	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	66,800	-
$ 40,604	$ 4,946	$ 7,571	$ 29,940	$ 66,800	$ 2,900

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2024

	Special		
	Emergency Management Fire Code Fund-38000	Economic Development Tax Abatement Fund-38010	BC Industrial Development Corporation Fund-38020
Assets:			
Cash and temporary investments	$ 437,470	$ 543	$ 100,701
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	6,400	-	-
Due from component unit	-	-	-
Total assets	$ 443,870	$ 543	$ 100,701
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ 55,700	$ 543	$ -
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	55,700	543	-
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	6,400	-	-
Restricted	381,770	-	100,701
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	388,170	-	100,701
Total liabilities, deferred inflows of resources and fund balance	$ 443,870	$ 543	$ 100,701

Revenue Funds

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	County Graffiti Eradication Fund-38210
$ 132,552	$ 2,174,622	$ 2,623,099	$ 154,836	$ 565,417	$ 3,258
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	266,850	-	3,300	-	-
-	-	-	-	-	-
$ 132,552	$ 2,441,472	$ 2,623,099	$ 158,136	$ 565,417	$ 3,258
$ -	$ 100,272	$ 4,752	$ -	$ 39	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	100,272	4,752	-	39	-
-	-	-	-	-	-
-	-	-	-	-	-
-	266,850	-	3,300	-	-
132,552	2,074,350	2,618,347	154,836	565,378	3,258
-	-	-	-	-	-
-	-	-	-	-	-
132,552	2,341,200	2,618,347	158,136	565,378	3,258
$ 132,552	$ 2,441,472	$ 2,623,099	$ 158,136	$ 565,417	$ 3,258

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2024

	County/ District Court Technology Fund-38220	Records Preservation County Clerk Fund-38230	Special County/ District Specialty Court Fund-38240
Assets:			
Cash and temporary investments	$ 147,563	$ 120,172	$ 175,671
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	$ 147,563	$ 120,172	$ 175,671
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	147,563	120,162	175,671
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	147,563	120,162	175,671
Total liabilities, deferred inflows of resources and fund balance	$ 147,563	$ 120,172	$ 175,671

Revenue Funds

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	Records Preservation District Clerk Fund-38340
$ 127,381	$ 256,482	$ 1,729	$ 61,221	$ 44,710	$ 22,165
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 127,381	$ 256,482	$ 1,729	$ 61,221	$ 44,710	$ 22,165
$ -	$ -	$ -	$ 5	$ 5,531	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	5	5,531	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
127,381	256,482	1,729	61,216	39,179	22,165
-	-	-	-	-	-
-	-	-	-	-	-
127,381	256,482	1,729	61,216	39,179	22,165
$ 127,381	$ 256,482	$ 1,729	$ 61,221	$ 44,710	$ 22,165

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2024

	Special Records Technology District Clerk Fund-38350	DCSB41 Consolidated Records Management Fund-38360	DCSB41 Clerk of Court Account Fund-38361
Assets:			
Cash and temporary investments	$ 39,335	$ 372,005	$ 597,017
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	$ 39,335	$ 372,005	$ 597,017
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	39,335	372,005	597,017
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	39,335	372,005	597,017
Total liabilities, deferred inflows of resources and fund balance	$ 39,335	$ 372,005	$ 597,017

Revenue Funds

Justice Court Building Security Fund-38400	Justice Court Technology Fund-38410	JPSB41 Support Fund-38420	Courthouse Security Fund-38500	Courthouse Attorney Access Card Fund-38501	SB41 Court Facility Fee Fund-38510
$ 10,305	$ 736,699	$ 673,100	$ 596,974	$ 12,127	$ 326,645
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 10,305	$ 736,699	$ 673,100	$ 596,974	$ 12,127	$ 326,645
$ 10,305	$ -	$ -	$ 18,450	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,305	-	-	18,450	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	736,699	673,100	578,524	12,127	326,645
-	-	-	-	-	-
-	-	-	-	-	-
-	736,699	673,100	578,524	12,127	326,645
$ 10,305	$ 736,699	$ 673,100	$ 596,974	$ 12,127	$ 326,645

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds

September 30, 2024

	Special		
	SB41 County Jury Fund-38511	SB41 Language Access Fund-38512	SB41 Guardianship Fund-38513
Assets:			
Cash and temporary investments	$ 163,313	$ 130,455	$ 29,207
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	$ 163,313	$ 130,455	$ 29,207
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	163,313	130,455	29,207
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	163,313	130,455	29,207
Total liabilities, deferred inflows of resources and fund balance	$ 163,313	$ 130,455	$ 29,207

Revenue Funds

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	District Attorney Hot Check Collection Fund-38710	District Attorney Supplemental Fund-38720
$ 408,293	$ 81,735	$ 14,243	$ 65,562	$ 8,821	$ 7,330
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	170
-	-	-	-	-	-
$ 408,293	$ 81,735	$ 14,243	$ 65,562	$ 8,821	$ 7,500
$ -	$ -	$ -	$ -	$ 354	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	7,357
-	-	-	-	354	7,357
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	170
408,293	81,735	14,243	65,562	-	-
-	-	-	-	8,467	-
-	-	-	-	-	(27)
408,293	81,735	14,243	65,562	8,467	143
$ 408,293	$ 81,735	$ 14,243	$ 65,562	$ 8,821	$ 7,500

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds

September 30, 2024

	Special		
	District Attorney Forfeiture CCP Chapter 59 Fund-38730	Pretrial Diversion Fund-38750	Voter Registration Fund-38810
Assets:			
Cash and temporary investments	$ 316,298	$ 230,903	$ -
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	3,367	5,000	-
Special assessments	-	-	-
Due from other governments	-	-	25,208
Inventories	-	-	-
Prepaid expenditures	-	-	12,546
Due from component unit	-	-	-
Total assets	$ 319,665	$ 235,903	$ 37,754
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ -	$ 9,808	$ 3,260
Due to others	-	-	-
Due to other funds	-	-	21,948
Unearned revenue	-	-	-
Total liabilities	-	9,808	25,208
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	12,546
Restricted	-	226,095	-
Committed	319,665	-	-
Unassigned	-	-	-
Total fund balance	319,665	226,095	12,546
Total liabilities, deferred inflows of resources and fund balance	$ 319,665	$ 235,903	$ 37,754

Revenue Funds

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	Constable Precinct 2 Forfeiture Fund-39020	Constable Precinct 4 Forfeiture Fund-39040
$ 239,113	$ 2,247	$ 367,269	$ 1,298,277	$ 2,983	$ 2,404
-	-	-	-	-	-
-	20	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 239,113	$ 2,267	$ 367,269	$ 1,298,277	$ 2,983	$ 2,404
$ 15	$ -	$ 108	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	67,208	-	-	-
15	-	67,316	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,267	299,953	1,298,277	2,983	2,404
239,098	-	-	-	-	-
-	-	-	-	-	-
239,098	2,267	299,953	1,298,277	2,983	2,404
$ 239,113	$ 2,267	$ 367,269	$ 1,298,277	$ 2,983	$ 2,404

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2024

	Special		
	Sheriff Contraband Forfeiture Fund-39100	Brazoria County Narcotics Task Force Fund-39110	Sheriff Commissary Fund-39120
Assets:			
Cash and temporary investments	$ 89,147	$ 1,699,224	$ 1,227,449
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	75,778
Prepaid expenditures	-	-	6,430
Due from component unit	-	-	-
Total assets	$ 89,147	$ 1,699,224	$ 1,309,657
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ 1,463	$ 158,443	$ 55,751
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	47,630	1,187,739	-
Total liabilities	49,093	1,346,182	55,751
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	82,208
Restricted	-	-	1,171,698
Committed	40,054	353,042	-
Unassigned	-	-	-
Total fund balance	40,054	353,042	1,253,906
Total liabilities, deferred inflows of resources and fund balance	$ 89,147	$ 1,699,224	$ 1,309,657

Revenue Funds

Sheriff Federal Forfeiture Fund-39130	Juvenile Case Manager Fund-39200	Bond & Occupational License Supervision Fund-39210	Reliant Energy CARE/RELIEF Program Fund-39300	Direct Energy N2N Fund-39305	Cirro Energy Utility Assistance Fund-39306
$ 585,714	$ 25,983	$ 49,404	$ 30,067	$ 4,620	$ 7,500
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 585,714	$ 25,983	$ 49,404	$ 30,067	$ 4,620	$ 7,500
$ 1,650	$ -	$ 2,838	$ 500	$ 1,691	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,929	7,500
1,650	-	2,838	500	4,620	7,500
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	25,983	46,566	29,567	-	-
584,064	-	-	-	-	-
-	-	-	-	-	-
584,064	25,983	46,566	29,567	-	-
$ 585,714	$ 25,983	$ 49,404	$ 30,067	$ 4,620	$ 7,500

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2024

	Special		
	SETH-SE TX Housing Fin. Corp. Fund-39390	Library Special Projects Fund-39410	SEP Wastewater Environmental Health - TCEQ Fund-39500
Assets:			
Cash and temporary investments	$ 225	$ 347,214	$ 22,393
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	$ 225	$ 347,214	$ 22,393
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ -	$ 56,894	$ -
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	200	-	-
Total liabilities	200	56,894	-
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	25	290,320	22,393
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	25	290,320	22,393
Total liabilities, deferred inflows of resources and fund balance	$ 225	$ 347,214	$ 22,393

Revenue Funds						
Shoreline Restoration Task Force Fund-39620	2006 GoM Energy Security Fund-39630	Special Assessment Funds 39764-39779	Law Library Fund-39800	Mosquito Control District Fund-39900	Total Special Revenue Funds	
$ 37,788	$ 4,445,574	$ 84,502	$ 64,657	$ 198,497	$ 31,386,426	
-	-	-	-	29,355	29,355	
-	-	-	244	-	46,088	
-	-	1,254,291	-	-	1,254,291	
-	-	-	-	-	6,502,173	
-	-	-	-	535,660	611,438	
-	-	-	-	-	324,430	
-	-	-	-	-	-	
$ 37,788	$ 4,445,574	$ 1,338,793	$ 64,901	$ 763,512	$ 40,154,201	
$ -	$ 55,194	$ -	$ 11,966	$ 52,632	$ 5,960,977	
-	-	-	-	-	308,941	
-	-	-	-	-	3,620,818	
-	2,985,213	-	-	-	7,354,789	
-	3,040,407	-	11,966	52,632	17,245,525	
-	-	1,254,291	-	31,315	1,285,606	
-	-	1,254,291	-	31,315	1,285,606	
-	-	-	-	535,660	935,868	
37,788	1,405,167	84,502	52,935	143,905	19,151,753	
-	-	-	-	-	1,544,390	
-	-	-	-	-	(8,941)	
37,788	1,405,167	84,502	52,935	679,565	21,623,070	
$ 37,788	$ 4,445,574	$ 1,338,793	$ 64,901	$ 763,512	$ 40,154,201	

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2024

	Debt Service		
	2016 Limited Tax Refunding I & S Fund-41000	2012 Certificate of Obligation I & S Fund-42000	2018 Certificate of Obligation I & S Fund-42100
Assets:			
Cash and temporary investments	$ 1,227,743	$ 83,152	$ 499,359
Receivables (net of allowance for uncollectibles):			
Taxes	15,881	28,779	9,550
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	$ 1,243,624	$ 111,931	$ 508,909
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	16,989	30,778	10,021
Total deferred inflows of resources	16,989	30,778	10,021
Fund Balance:			
Nonspendable	-	-	-
Restricted	1,226,635	81,153	498,888
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	1,226,635	81,153	498,888
Total liabilities, deferred inflows of resources and fund balance	$ 1,243,624	$ 111,931	$ 508,909

Funds					Capital Projects Funds	
2021 Certificate of Obligation I & S Fund-42200	Toll Road I & S Fund-44000	Road Bonds Mobility I & S Fund-45000	Total Debt Service Funds	USTREAS Restore Act Projects Fund-34850	TXDOT CR-58 CSJ 304 Fund-34881	
$ 2,189,009	$ 15,605	$ 3,521,279	$ 7,536,147	$ -	$ -	
38,601	114	50,091	143,016	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	1,124,174	3,086,906	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	10,004,353	-	10,004,353	-	-	
$ 2,227,610	$ 10,020,072	$ 3,571,370	$ 17,683,516	$ 1,124,174	$ 3,086,906	
$ -	$ -	$ -	$ -	$ 806,548	$ 467,286	
-	-	-	-	-	-	
-	-	-	-	317,626	2,619,620	
-	-	-	-	-	-	
-	-	-	-	1,124,174	3,086,906	
40,843	-	53,484	152,115	-	-	
40,843	-	53,484	152,115	-	-	
-	-	-	-	-	-	
2,186,767	10,020,072	3,517,886	17,531,401	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
2,186,767	10,020,072	3,517,886	17,531,401	-	-	
$ 2,227,610	$ 10,020,072	$ 3,571,370	$ 17,683,516	$ 1,124,174	$ 3,086,906	

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2024

	Capital Projects		
	TXDOT CR-59 CSJ 305 Fund-34882	TXDOT CR-101 CSJ 303 Fund-34883	TXDOT CTIF Fund-36802
Assets:			
Cash and temporary investments	$ -	$ -	$ -
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	2,087,197	777,188	739,221
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	$ 2,087,197	$ 777,188	$ 739,221
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	$ 209,686	$ 48,157	$ 154,488
Due to others	-	-	-
Due to other funds	1,877,511	729,031	584,733
Unearned revenue	-	-	-
Total liabilities	2,087,197	777,188	739,221
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	$ 2,087,197	$ 777,188	$ 739,221

Funds					
2018 Certificate of Obligation C & M Fund-52100	2022 EOC State Allocation Fund-52201	Ring of Honor C & M Fund-57200	Total Capital Projects Funds	Total Other Governmental Funds
$ 2,559,697	$ -	$ 65,358	$ 2,625,055	$ 41,547,628
-	-	-	-	172,371
-	-	-	-	46,088
-	-	-	-	1,254,291
-	-	-	7,814,686	14,316,859
-	-	-	-	611,438
-	-	-	-	324,430
-	-	-	-	10,004,353
$ 2,559,697	$ -	$ 65,358	$ 10,439,741	$ 68,277,458
$ -	$ -	$ -	$ 1,686,165	$ 7,647,142
-	-	-	-	308,941
-	-	-	6,128,521	9,749,339
-	-	-	-	7,354,789
-	-	-	7,814,686	25,060,211
-	-	-	-	1,437,721
-	-	-	-	1,437,721
-	-	-	-	935,886
2,559,697	-	65,358	2,625,055	39,308,209
-	-	-	-	1,544,390
-	-	-	-	(8,941)
2,559,697	-	65,358	2,625,055	41,779,526
$ 2,559,697	$ -	$ 65,358	$ 10,439,741	$ 68,277,458

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2024

	Special		
	HHS Women, Infants & Children Programs Fund-30100	HHS Cities Readiness Initiative Fund-30502	HHS-RLSS Local Public Health Services Fund-30600
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	1,698,088	30,211	40,261
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	1,698,088	30,211	40,261
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	1,698,088	30,780	40,261
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	1,698,088	30,780	40,261
Excess (deficiency) of revenue over expenditures	-	(569)	-
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	569	-
Transfers out	-	-	-
Total other financing sources (uses)	-	569	-
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	HHS-COVID Health Disparities Fund-30711	COVID-PH Workforce Capacity Fund-30712	PHIG-Public Health Infrastructure Fund-30713
$ -	$ -	$ -	$ -	$ -	$ -
137,267	375,354	59,151	14,026	60,140	23,513
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
137,267	375,354	59,151	14,026	60,140	23,513
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
137,679	375,321	59,151	14,026	60,140	23,513
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
137,679	375,321	59,151	14,026	60,140	23,513
(412)	33	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
412	-	-	-	-	-
-	(33)	-	-	-	-
412	(33)	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2024

	HHS Medical Reserve Corps Fund-30714	HHS-CPS Title IV-E Foster Care Maintenance Fund-30800	Special HHS-CPS Title IV-E Legal Services Fund-30850
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	23,621	16,353	182,409
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	23,621	16,353	182,409
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	995,219
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	23,621	59,213	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	23,621	59,213	995,219
Excess (deficiency) of revenue over expenditures	-	(42,860)	(812,810)
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	42,860	812,810
Transfers out	-	-	-
Total other financing sources (uses)	-	42,860	812,810
Net change in fund balance	-	-	-
Fund balance - beginning	-	-	-
Fund balance - ending	$ -	$ -	$ -

Revenue Funds

DHS Buffer Zone Protection Fund-31300	DHS Homeland Security-UASI Funds 31500-31501	DHS Ballistic Vests Fund-31504	DHS State Homeland Security Program - SHSP Fund-31600	Section 8 Housing Choice Voucher Program Funds 32022-32153	CDBG County (HUD) Funds 32213-32215
$ -	$ -	$ -	$ -	$ -	$ -
-	257,348	8,000	-	6,446,116	1,951,524
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	174,651	-
-	-	-	-	28,968	-
-	257,348	8,000	-	6,649,735	1,951,524
-	241,964	-	-	-	-
-	-	-	-	-	-
-	8,794	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,455	-	8,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	6,260,207	4,635
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,948,496
-	6,590	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,455	257,348	8,000	-	6,260,207	1,953,131
(4,455)	-	-	-	389,528	(1,607)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,607
-	-	-	-	-	-
-	-	-	-	-	1,607
(4,455)	-	-	-	389,528	-
4,774	-	-	500	1,329,692	-
$ 319	$ -	$ -	$ 500	$ 1,719,220	$ -

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2024

	Special		
	HUD Texas CDBG Funds 32600-32620	USDOJ-Crime Victim Assistance VOCA Fund-33200	USDOJ-CSCD VSP Fund-33251
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	3,841,999	311,569	11,605
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	3,841,999	311,569	11,605
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	311,569	-
Financial administration	520	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	11,605
Public transportation	64,566	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	3,776,913	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	3,841,999	311,569	11,605
Excess (deficiency) of revenue over expenditures	-	-	-
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	-	-
Fund balance - beginning	-	-	-
Fund balance - ending	$ -	$ -	$ -

Revenue Funds

S.T.E.P. Drug Court Program Fund-33300	OAG Mental Health Court Fund-33301	OAG Radio Communications Tower Fund-33305	DWI Recovery Court Program Fund-33310	Veterans Court Program Fund-33320	USDOJ Domestic Violence Court Fund-33330
$ -	$ -	$ -	$ -	$ -	$ -
163,555	98,404	712,719	138,076	82,690	134,261
771	-	-	3,430	60	189
-	-	-	-	-	-
7,334	2,390	-	21,195	9,598	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	285	111,583
171,660	100,794	712,719	162,701	92,633	246,033
-	-	-	-	-	-
172,203	100,794	-	166,271	92,633	270,026
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	712,719	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
172,203	100,794	712,719	166,271	92,633	270,026
(543)	-	-	(3,570)	-	(23,993)
-	-	-	-	-	-
-	-	-	-	-	-
543	-	-	3,570	-	23,993
-	-	-	-	-	-
543	-	-	3,570	-	23,993
-	-	-	-	-	-
-	-	-	-	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, 2024

	OJP Edward Byrne Memorial JAG Grant Fund-33415	USDOJ DEA Narcotics OT Expense Fund-33500	Special USDOJ Organized Crime Drug Enforcement Fund-33510
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	5,000	21,869	7,112
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	5,000	21,869	7,112
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	5,000	21,869	7,112
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	5,000	21,869	7,112
Excess (deficiency) of revenue over expenditures	-	-	-
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
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	JLEO Joint Law Enforcement Operation Fund-33530	USDOJ State Criminal Alien Assistance Fund-33900	TPW FM 2918 Boat Ramp Renovation Fund-34108	FEMA Harvey 2017 Fund-34615
$ -	$ -	$ -	$ -	$ -	$ -
82,029	102,495	2,067	107,143	11,110	20,610
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
82,029	102,495	2,067	107,143	11,110	20,610
-	-	-	-	-	-
-	102,502	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
133,075	-	2,067	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	7,313
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	107,143	14,813	7,776
-	-	-	-	-	-
-	-	-	-	-	-
133,075	102,502	2,067	107,143	14,813	15,089
(51,046)	(7)	-	-	(3,703)	5,521
-	-	-	-	-	-
-	-	-	-	-	-
51,046	7	-	-	3,703	3,571
-	-	-	-	-	(9,092)
51,046	7	-	-	3,703	(5,521)
-	-	-	-	-	-
-	-	-	-	-	1,012,249
$ -	$ -	$ -	$ -	$ -	$ 1,012,249

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2024

	Special		
	FEMA Hazard Mitigation Grant Program Fund-34616	FEMA COVID-19 Pandemic Fund-34623	FEMA Winter Storm Fund-34624
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	3,891,168	7,799	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	239,418	-	-
Total revenues	4,130,586	7,799	-
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	1,440	-	-
Financial administration	16,302	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	4,142,500	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	4,160,242	-	-
Excess (deficiency) of revenue over expenditures	(29,656)	7,799	-
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	29,656	-	-
Transfers out	-	(7,799)	-
Total other financing sources (uses)	29,656	(7,799)	-
Net change in fund balance	-	-	-
Fund balance - beginning	-	-	-
Fund balance - ending	$ -	$ -	$ -

Revenue Funds

FEMA Beryl Disaster 2024 Fund-34626	FCC E-Rate Library Program Fund-34715	Emergency Connectivity Fund-34717	LATCF Tribal Consistency Fund-34857	TJJD Grant Funds 35000-35950	NRA Foundation Fund-36135
$ -	$ -	$ -	$ -	$ -	$ -
-	140,273	-	74,711	2,600,092	-
-	-	-	-	2	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	140,273	-	74,711	2,600,094	-
152,413	-	-	-	-	-
14,664	-	-	-	-	-
64,478	171,360	-	-	-	-
-	-	-	-	-	-
100,262	-	-	-	-	-
940,549	-	-	-	-	-
504,170	-	-	-	3,539,902	-
9,933,551	-	-	-	-	-
660,633	-	-	74,711	-	-
282,772	-	-	-	-	-
719	-	-	-	-	-
-	-	-	-	-	-
42,962	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12,697,173	171,360	-	74,711	3,539,902	-
(12,697,173)	(31,087)	-	-	(939,808)	-
-	-	-	-	-	-
-	-	-	-	-	-
12,697,173	31,087	-	-	939,808	-
-	-	-	-	-	-
12,697,173	31,087	-	-	939,808	-
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2024

	Special		
	Veterans' Assistance Fund-36410	GLO CERPA-SLP Fund-36602	GLO Follett Island Dune Restoration Fund-36603
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	4,192	-	313,985
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	4,192	-	313,985
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	4,192	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	313,985
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	4,192	-	313,985
Excess (deficiency) of revenue over expenditures	-	-	-
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
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	OAG Victim Coordinator Liaison Fund-37000	OAG Texas VINE Contract Fund-37100	HHS Immunization Fund-37400	OAG Opioid Settlement Fund-37710	OAG Regional Juvenile Mental Health Services Fund-37800
$ -	$ -	$ -	$ -	$ -	$ -
40,604	49,452	30,285	183,388	-	2,300
4,472	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	62,359	-
45,076	49,452	30,285	183,388	62,359	2,300
-	-	-	-	145,077	-
-	77,529	30,285	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,300
-	-	-	-	-	-
-	-	-	183,389	-	-
588,693	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
588,693	77,529	30,285	183,389	145,077	2,300
(543,617)	(28,077)	-	(1)	(82,718)	-
-	-	-	-	-	-
-	-	-	-	-	-
543,617	28,077	-	1	-	-
-	-	-	-	(123,787)	-
543,617	28,077	-	1	(123,787)	-
-	-	-	-	(206,505)	-
-	-	-	-	273,305	-
$ -	$ -	$ -	$ -	$ 66,800	$ -

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2024

	Special Emergency Management Fire Code Fund-38000	Special Economic Development Tax Abatement Fund-38010	Special BC Industrial Development Corporation Fund-38020
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	-	-	-
Charges for services	70	-	-
Licenses and permits	1,070,893	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	3,255
Miscellaneous	-	-	-
Total revenues	1,070,963	-	3,255
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	7,639	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	873,132	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	112,220	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	992,991	-	-
Excess (deficiency) of revenue over expenditures	77,972	-	3,255
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	310,000	-	-
Transfers out	(565)	-	-
Total other financing sources (uses)	309,435	-	-
Net change in fund balance	387,407	-	3,255
Fund balance - beginning	763	-	97,446
Fund balance - ending	$ 388,170	$ -	$ 100,701

Revenue Funds

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	County Graffiti Eradication Fund-38210
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
13,988	577,195	561,600	25,965	388	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
13,629	188,256	256,156	16,398	43,605	362
-	1,500	-	-	-	-
27,617	766,951	817,756	42,363	43,993	362
986	1,004,363	175,976	-	6,780	-
-	-	-	-	-	-
-	-	-	-	302	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	9,695	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
986	1,014,058	175,976	-	7,082	-
26,631	(247,107)	641,780	42,363	36,911	362
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
26,631	(247,107)	641,780	42,363	36,911	362
105,921	2,588,307	1,976,567	115,773	528,467	2,896
$ 132,552	$ 2,341,200	$ 2,618,347	$ 158,136	$ 565,378	$ 3,258

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2024

	County/ District Court Technology Fund-38220	Records Preservation County Clerk Fund-38230	Special County/ District Specialty Court Fund-38240
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	-	-	-
Charges for services	6,290	810	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	33,060
Special assessments	-	-	-
Investment income	16,144	16,468	18,050
Miscellaneous	-	-	-
Total revenues	22,434	17,278	51,110
Expenditures:			
Current:			
General administration	90	-	-
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	90	-	-
Excess (deficiency) of revenue over expenditures	22,344	17,278	51,110
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	22,344	17,278	51,110
Fund balance - beginning	125,219	102,884	124,561
Fund balance - ending	$ 147,563	$ 120,162	$ 175,671

Revenue Funds					
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	Records Preservation District Clerk Fund-38340
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
44,620	89,715	858	14,248	1,037	782
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,578	7,211	146	4,977	3,079	2,439
-	-	-	-	-	-
48,198	96,926	1,004	19,225	4,116	3,221
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
48,198	96,926	1,004	19,225	4,116	3,221
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
48,198	96,926	1,004	19,225	4,116	3,221
79,183	159,556	725	41,991	35,063	18,944
$ 127,381	$ 256,482	$ 1,729	$ 61,216	$ 39,179	$ 22,165

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2024

	Special Records Technology District Clerk Fund-38350	DCSB41 Consolidated Records Management Fund-38360	DCSB41 Clerk of Court Account Fund-38361
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	-	-	-
Charges for services	88	150,723	232,375
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	4,378	10,201	16,439
Miscellaneous	-	-	-
Total revenues	4,466	160,924	248,814
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	4,466	160,924	248,814
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	4,466	160,924	248,814
Fund balance - beginning	34,869	211,081	348,203
Fund balance - ending	$ 39,335	$ 372,005	$ 597,017

Revenue Funds					
Justice Court Building Security Fund-38400	Justice Court Technology Fund-38410	JPSB41 Support Fund-38420	Courthouse Security Fund-38500	Courthouse Attorney Access Card Fund-38501	SB41 Court Facility Fee Fund-38510
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
54,095	46,823	275,737	156,935	7,230	124,109
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	80,510	19,035	81,196	1,194	9,048
-	-	-	388	-	-
54,095	127,333	294,772	238,519	8,424	133,157
-	-	-	8,082	-	-
-	-	-	-	-	-
-	17,940	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
303,744	-	-	350,958	-	-
-	-	-	168,185	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
303,744	17,940	-	527,225	-	-
(249,649)	109,393	294,772	(288,706)	8,424	133,157
-	-	-	-	-	-
-	-	-	-	-	-
249,239	-	-	-	-	-
-	-	-	-	-	-
249,239	-	-	-	-	-
(410)	109,393	294,772	(288,706)	8,424	133,157
410	627,306	378,328	867,230	3,703	193,488
$ -	$ 736,699	$ 673,100	$ 578,524	$ 12,127	$ 326,645

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2024

	Special		
	SB41 County Jury Fund-38511	SB41 Language Access Fund-38512	SB41 Guardianship Fund-38513
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	-	-	-
Charges for services	62,055	51,949	10,320
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	4,524	3,661	823
Miscellaneous	-	-	-
Total revenues	66,579	55,610	11,143
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	66,579	55,610	11,143
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	66,579	55,610	11,143
Fund balance - beginning	96,734	74,845	18,064
Fund balance - ending	$ 163,313	$ 130,455	$ 29,207

Revenue Funds

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	District Attorney Hot Check Collection Fund-38710	District Attorney Supplemental Fund-38720
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	55,630	-	22,572
155,130	31,037	5,030	-	2,995	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,309	2,264	401	6,584	-	555
-	-	-	-	-	-
166,439	33,301	5,431	62,214	2,995	23,127
-	-	-	-	-	-
-	-	-	1,429	3,228	22,984
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	14,999	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	16,428	3,228	22,984
166,439	33,301	5,431	45,786	(233)	143
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
166,439	33,301	5,431	45,786	(233)	143
241,854	48,434	8,812	19,776	8,700	-
$ 408,293	$ 81,735	$ 14,243	$ 65,562	$ 8,467	$ 143

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2024

	Special		
	District Attorney Forfeiture CCP Chapter 59 Fund-38730	Pretrial Diversion Fund-38750	Voter Registration Fund-38810
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	-	-	111,429
Charges for services	-	341,139	-
Licenses and permits	-	-	-
Fines and forfeitures	69,543	42,087	-
Special assessments	-	-	-
Investment income	29,901	5,901	-
Miscellaneous	90,407	691	-
Total revenues	189,851	389,818	111,429
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	45,044	220,694	-
Financial administration	-	-	-
Elections	-	-	112,445
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	67,649	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	45,044	288,343	112,445
Excess (deficiency) of revenue over expenditures	144,807	101,475	(1,016)
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	2,000	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	32
Transfers out	-	-	-
Total other financing sources (uses)	2,000	-	32
Net change in fund balance	146,807	101,475	(984)
Fund balance - beginning	172,858	124,620	13,530
Fund balance - ending	$ 319,665	$ 226,095	$ 12,546

Revenue Funds						
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	Constable Precinct 2 Forfeiture Fund-39020	Constable Precinct 4 Forfeiture Fund-39040
$ 25,732	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	228,773	196,245	-	-
-	-	-	-	-	-
-	20	-	-	-	-
-	-	-	-	-	-
65,528	250	48,812	125,377	332	268
-	-	-	-	-	-
91,260	270	277,585	321,622	332	268
-	-	-	-	-	-
-	-	-	-	-	-
10,196	-	-	-	-	-
-	-	194,154	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,196	-	194,154	-	-	-
81,064	270	83,431	321,622	332	268
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
81,064	270	83,431	321,622	332	268
158,034	1,997	216,522	976,655	2,651	2,136
$ 239,098	$ 2,267	$ 299,953	$ 1,298,277	$ 2,983	$ 2,404

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2024

	Special		
	Sheriff Contraband Forfeiture Fund-39100	Brazoria County Narcotics Task Force Fund-39110	Sheriff Commissary Fund-39120
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	-	-	-
Charges for services	-	-	1,944,645
Licenses and permits	-	-	-
Fines and forfeitures	-	87,190	-
Special assessments	-	-	-
Investment income	14,152	176,810	120,119
Miscellaneous	-	199,284	229
Total revenues	14,152	463,284	2,064,993
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	68,131	294,923	-
Corrections	-	-	1,490,890
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	189,706	-	180,838
Debt service:			
Principal	-	-	7,388
Interest and fiscal charges	-	-	378
Total expenditures	257,837	294,923	1,679,494
Excess (deficiency) of revenue over expenditures	(243,685)	168,361	385,499
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	(243,685)	168,361	385,499
Fund balance - beginning	283,739	184,681	868,407
Fund balance - ending	$ 40,054	$ 353,042	$ 1,253,906

Revenue Funds

Sheriff Federal Forfeiture Fund-39130	Juvenile Case Manager Fund-39200	Bond & Occupational License Supervision Fund-39210	Reliant Energy CARE/RELIEF Program Fund-39300	Direct Energy N2N Fund-39305	Cirro Energy Utility Assistance Fund-39306
$ -	$ -	$ -	$ -	$ -	$ -
284,007	-	-	45,000	7,071	-
-	194	20,705	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
54,160	-	-	-	-	-
-	-	-	-	-	-
338,167	194	20,705	45,000	7,071	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
17,346	-	88,891	-	-	-
-	-	-	-	-	-
-	-	-	20,273	7,071	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
17,346	-	88,891	20,273	7,071	-
320,821	194	(68,186)	24,727	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	92,000	-	-	-
-	-	-	-	-	-
-	-	92,000	-	-	-
320,821	194	23,814	24,727	-	-
263,243	25,789	22,752	4,840	-	-
$ 584,064	$ 25,983	$ 46,566	$ 29,567	$ -	$ -

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2024

	Special		
	SETH-SE TX Housing Fin. Corp. Fund-39390	Library Special Projects Fund-39410	SEP Wastewater Environmental Health - TCEQ Fund-39500
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	25	37,793	-
Miscellaneous	-	76,986	21,750
Total revenues	25	114,779	21,750
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	2,684
Culture and recreation	-	99,245	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	-	99,245	2,684
Excess (deficiency) of revenue over expenditures	25	15,534	19,066
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	3,327
Transfers out	-	-	-
Total other financing sources (uses)	-	-	3,327
Net change in fund balance	25	15,534	22,393
Fund balance - beginning	-	274,786	-
Fund balance - ending	$ 25	$ 290,320	$ 22,393

Revenue Funds						
Shoreline Restoration Task Force Fund-39620	2006 GoM Energy Security Fund-39630	Special Assessment Funds 39764-39779	Law Library Fund-39800	Mosquito Control District Fund-39900	Total Special Revenue Funds
$ -	$ -	$ -	$ -	$ 2,001,887	$ 2,027,619
-	157,238	-	-	-	25,198,891
-	-	-	219,680	-	5,664,502
-	-	-	-	-	1,070,893
-	-	-	-	-	272,417
-	-	85,056	-	-	85,056
4,221	474,379	-	35,248	93,210	2,307,012
-	-	-	12,994	-	846,842
4,221	631,617	85,056	267,922	2,095,097	37,473,232
-	-	-	-	-	1,735,731
-	-	-	370,224	-	3,002,930
-	-	-	92,136	48	389,715
-	-	-	-	-	306,599
-	-	-	-	-	100,262
-	-	-	-	-	3,028,014
-	-	-	-	-	5,890,938
-	-	-	-	-	9,998,117
-	-	-	-	3,029,122	12,764,518
3,419	-	-	-	-	981,442
-	-	-	-	-	4,143,219
-	-	-	-	-	5,725,409
-	631,617	14,928	-	37,313	2,382,305
-	-	-	-	-	7,388
-	-	-	-	-	378
3,419	631,617	14,928	462,360	3,066,483	50,456,965
802	-	70,128	(194,438)	(971,386)	(12,983,733)
-	-	-	-	2,914	4,914
-	-	-	-	-	-
-	-	2,588	70,000	-	15,941,296
-	-	-	-	-	(141,276)
-	-	2,588	70,000	2,914	15,804,934
802	-	72,716	(124,438)	(968,472)	2,821,201
36,986	1,405,167	11,786	177,373	1,648,037	18,801,869
$ 37,788	$ 1,405,167	$ 84,502	$ 52,935	$ 679,565	$ 21,623,070

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2024

	Debt Service		
	2016 Limited Tax Refunding I & S Fund-41000	2012 Certificate of Obligation I & S Fund-42000	2018 Certificate of Obligation I & S Fund-42100
Revenues:			
Property taxes	$ 1,100,489	$ 2,001,944	$ 660,141
Intergovernmental	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	103,963	21,492	62,220
Miscellaneous	-	-	-
Total revenues	1,204,452	2,023,436	722,361
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	980,000	1,315,000	335,000
Interest and fiscal charges	114,600	676,325	317,525
Total expenditures	1,094,600	1,991,325	652,525
Excess (deficiency) of revenue over expenditures	109,852	32,111	69,836
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	109,852	32,111	69,836
Fund balance - beginning	1,116,783	49,042	429,052
Fund balance - ending	$ 1,226,635	$ 81,153	$ 498,888

Funds					Capital Projects Funds	
2021 Certificate of Obligation I & S Fund-42200	Toll Road I & S Fund-44000	Road Bonds Mobility I & S Fund-45000	Total Debt Service Funds	USTREAS Restore Act Projects Fund-34850	TXDOT CR-58 CSJ 304 Fund-34881	
$ 2,557,944	$ 2,019	$ 3,465,522	$ 9,788,059	$ -	$ -	
-	-	-	-	1,279,981	3,133,306	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
353,624	-	344,414	885,713	-	-	
-	-	-	-	-	288,065	
2,911,568	2,019	3,809,936	10,673,772	1,279,981	3,421,371	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	1,279,981	4,239,771	
360,000	-	2,680,000	5,670,000	-	-	
3,369,150	-	782,025	5,259,625	-	-	
3,729,150	-	3,462,025	10,929,625	1,279,981	4,239,771	
(817,582)	2,019	347,911	(255,853)	-	(818,400)	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	818,400	
-	-	-	-	-	-	
-	-	-	-	-	818,400	
(817,582)	2,019	347,911	(255,853)	-	-	
3,004,349	10,018,053	3,169,975	17,787,254	-	-	
$ 2,186,767	$ 10,020,072	$ 3,517,886	$ 17,531,401	$ -	$ -	

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2024

	Capital Projects		
	TXDOT CR-59 CSJ 305 Fund-34882	TXDOT CR-101 CSJ 303 Fund-34883	TXDOT CTIF Fund-36802
Revenues:			
Property taxes	$ -	$ -	$ -
Intergovernmental	646,852	-	414,886
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	156,616
Total revenues	646,852	-	571,502
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	1,171,185	-	841,984
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	1,171,185	-	841,984
Excess (deficiency) of revenue over expenditures	(524,333)	-	(270,482)
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	524,333	-	270,482
Transfers out	-	-	-
Total other financing sources (uses)	524,333	-	270,482
Net change in fund balance	-	-	-
Fund balance - beginning	-	-	-
Fund balance - ending	$ -	$ -	$ -

Funds					
2018 Certificate of Obligation C & M Fund-52100	2022 EOC State Allocation Fund-52201	Ring of Honor C & M Fund-57200	Total Capital Projects Funds	Total Other Governmental Funds
$ -	$ -	$ -	$ -	$ 11,815,678
-	-	-	5,475,025	30,673,916
-	-	-	-	5,664,502
-	-	-	-	1,070,893
-	-	-	-	272,417
-	-	-	-	85,056
290,812	31,049	7,275	329,136	3,521,861
-	-	-	444,681	1,291,523
290,812	31,049	7,275	6,248,842	54,395,846
-	-	-	-	1,735,731
-	-	-	-	3,002,930
-	-	-	-	389,715
-	-	-	-	306,599
-	-	-	-	100,262
-	-	-	-	3,028,014
-	-	-	-	5,890,938
-	-	-	-	9,998,117
-	-	-	-	12,764,518
-	-	-	-	981,442
-	-	-	-	4,143,219
-	-	-	-	5,725,409
72,059	-	-	7,604,980	9,987,285
-	-	-	-	5,677,388
-	-	-	-	5,260,003
72,059	-	-	7,604,980	68,991,570
218,753	31,049	7,275	(1,356,138)	(14,595,724)
-	-	-	-	4,914
-	-	-	-	-
-	-	-	1,613,215	17,554,511
-	(278,939)	-	(278,939)	(420,215)
-	(278,939)	-	1,334,276	17,139,210
218,753	(247,890)	7,275	(21,862)	2,543,486
2,340,944	247,890	58,083	2,646,917	39,236,040
$ 2,559,697	$ -	$ 65,358	$ 2,625,055	$ 41,779,526

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, 2024

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
General Administration:				
County Judge:				
Salaries and wages, and employee benefits	$ 780,588	$ 780,588	$ 766,983	$ 13,605
Operating expenditures	55,000	55,000	15,601	39,399
Total County Judge	835,588	835,588	782,584	53,004
South Service Center:				
Salaries and wages, and employee benefits	462,230	462,230	437,641	24,589
Operating expenditures	9,525	9,525	8,501	1,024
Total South Service Center	471,755	471,755	446,142	25,613
Central Service Center:				
Salaries and wages, and employee benefits	462,922	468,922	465,830	3,092
Operating expenditures	11,300	11,300	3,683	7,617
Total Central Service Center	474,222	480,222	469,513	10,709
North Service Center:				
Salaries and wages, and employee benefits	460,183	460,183	430,085	30,098
Operating expenditures	13,518	13,518	8,976	4,542
Total North Service Center	473,701	473,701	439,061	34,640
West Service Center:				
Salaries and wages, and employee benefits	487,480	493,979	477,640	16,339
Operating expenditures	26,800	26,800	12,016	14,784
Total West Service Center	514,280	520,779	489,656	31,123
County Clerk:				
Salaries and wages, and employee benefits	3,032,335	3,032,335	2,907,387	124,948
Operating expenditures	69,200	69,734	49,825	19,909
Total County Clerk	3,101,535	3,102,069	2,957,212	144,857
Veteran's Service:				
Salaries and wages, and employee benefits	264,925	264,925	242,394	22,531
Operating expenditures	9,925	9,925	2,937	6,988
Total Veteran's Service	274,850	274,850	245,331	29,519

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
General Administration - Continued:				
Emergency Management:				
Salaries and wages, and employee benefits	$ 453,593	$ 459,393	$ 442,039	$ 17,354
Operating expenditures	55,600	60,836	23,065	37,771
Total Emergency Management	509,193	520,229	465,104	55,125
Non-departmental:				
Operating expenditures	7,150,856	7,148,793	6,782,018	366,775
Capital outlay	-	253,440	253,440	-
Total Non-departmental	7,150,856	7,402,233	7,035,458	366,775
Total General Administration	13,805,980	14,081,426	13,330,061	751,365
Judicial and Legal:				
County Court at Law 1:				
Salaries and wages, and employee benefits	474,371	480,171	476,995	3,176
Operating expenditures	284,700	285,057	268,058	16,999
Total County Court at Law 1	759,071	765,228	745,053	20,175
County Court at Law 2:				
Salaries and wages, and employee benefits	475,547	478,947	476,703	2,244
Operating expenditures	192,600	354,372	362,670	(8,298)
Total County Court at Law 2	668,147	833,319	839,373	(6,054)
County Court at Law 3:				
Salaries and wages, and employee benefits	516,002	516,002	497,671	18,331
Operating expenditures	308,059	308,059	287,344	20,715
Total County Court at Law 3	824,061	824,061	785,015	39,046
County Court at Law 4:				
Salaries and wages, and employee benefits	521,364	526,964	525,790	1,174
Operating expenditures	304,900	365,068	350,089	14,979
Total County Court at Law 4	826,264	892,032	875,879	16,153
Probate Court Investigations:				
Salaries and wages, and employee benefits	190,578	193,578	192,172	1,406
Operating expenditures	4,612	4,626	3,752	874
Total Probate Court Investigations	195,190	198,204	195,924	2,280
District Courts:				
Salaries and wages, and employee benefits	784,609	867,609	858,988	8,621
Operating expenditures	217,805	211,622	140,559	71,063
Total District Courts	1,002,414	1,079,231	999,547	79,684

	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	$ 303,277	$ 303,277	$ 293,529	$ 9,748
Operating expenditures	654,500	806,500	768.602	37,898
Total District Court - 149th	957,777	1,109,777	1,062,131	47,646
District Court - 239th:				
Salaries and wages, and employee benefits	306,656	306,656	295,677	10,979
Operating expenditures	565,000	885,000	943,497	(58,497)
Total District Court - 239th	871,656	1,191,656	1,239,174	(47,518)
District Court - 300th:				
Salaries and wages, and employee benefits	305,701	310,701	308,728	1,973
Operating expenditures	610,000	680,000	700,785	(20,785)
Total District Court - 300th	915,701	990,701	1,009,513	(18,812)
District Court - 412th:				
Salaries and wages, and employee benefits	304,748	309,048	307,025	2,023
Operating expenditures	560,000	1,291,000	1,322,170	(31,170)
Total District Court - 412th	864,748	1,600,048	1,629,195	(29,147)
District Court - 461st:				
Salaries and wages, and employee benefits	302,322	302,322	290,703	11,619
Operating expenditures	365,000	442,000	423,016	18,984
Total District Court - 461st	667,322	744,322	713,719	30,603
District Clerk:				
Salaries and wages, and employee benefits	3,209,266	3,209,266	2,975,754	233,512
Operating expenditures	77,200	77,200	38,021	39,179
Total District Clerk	3,286,466	3,286,466	3,013,775	272,691
Justice of the Peace Pct. 1, Pl. 1:				
Salaries and wages, and employee benefits	582,481	591,781	585,619	6,162
Operating expenditures	20,683	20,696	10,772	9,924
Total Justice of the Peace Pct. 1, Pl. 1	603,164	612,477	596,391	16,086
Justice of the Peace Pct. 1, Pl. 2:				
Salaries and wages, and employee benefits	596,113	596,113	587,984	8,129
Operating expenditures	26,600	92,300	71,278	21,022
Total Justice of the Peace Pct. 1, Pl. 2	622,713	688,413	659,262	29,151

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, 2024

	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	$ 578,538	$ 578,538	$ 562,038	$ 16,500
Operating expenditures	14,820	14,820	11,252	3,568
Total Justice of the Peace Pct. 2, Pl. 1	593,358	593,358	573,290	20,068
Justice of the Peace Pct. 2, Pl. 2:				
Salaries and wages, and employee benefits	586,771	592,571	581,510	11,061
Operating expenditures	22,700	22,700	5,351	17,349
Total Justice of the Peace Pct. 2, Pl. 2	609,471	615,271	586,861	28,410
Justice of the Peace Pct. 3, Pl. 1:				
Salaries and wages, and employee benefits	525,690	532,990	510,275	22,715
Operating expenditures	17,900	17,900	6,688	11,212
Total Justice of the Peace Pct. 3, Pl. 1	543,590	550,890	516,963	33,927
Justice of the Peace Pct. 3, Pl. 2:				
Salaries and wages, and employee benefits	504,944	504,944	481,527	23,417
Operating expenditures	17,900	17,900	7,141	10,759
Total Justice of the Peace Pct. 3, Pl. 2	522,844	522,844	488,668	34,176
Justice of the Peace Pct. 4, Pl. 1:				
Salaries and wages, and employee benefits	580,193	589,793	586,701	3,092
Operating expenditures	17,550	17,615	10,867	6,748
Total Justice of the Peace Pct. 4, Pl. 1	597,743	607,408	597,568	9,840
Justice of the Peace Pct. 4, Pl. 2:				
Salaries and wages, and employee benefits	667,810	674,810	671,189	3,621
Operating expenditures	49,400	49,427	29,730	19,697
Total Justice of the Peace Pct. 4, Pl. 2	717,210	724,237	700,919	23,318
District Attorney:				
Salaries and wages, and employee benefits	9,821,301	10,013,301	9,833,476	179,825
Operating expenditures	192,150	191,098	169,936	21,162
Capital outlay	213,000	167,545	55,011	112,534
Total District Attorney	10,226,451	10,371,944	10,058,423	313,521
Judicial Miscellaneous:				
Salaries and wages, and employee benefits	565,924	565,924	281,309	284,615
Operating expenditures	2,157,911	2,088,081	1,821,230	266,851
Total Judicial Miscellaneous	2,723,835	2,654,005	2,102,539	551,466

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Judicial and Legal - Continued:				
Indigent Defense:				
Salaries and wages, and employee benefits	$ 242,395	$ 247,195	$ 245,617	$ 1,578
Operating expenditures	6,171	6,171	5,245	926
Total Indigent Defense	248,566	253,366	250,862	2,504
Bail Bond Board:				
Salaries and wages, and employee benefits	147,108	147,108	135,726	11,382
Operating expenditures	5,500	5,500	1,736	3,764
Total Bail Bond Board	152,608	152,608	137,462	15,146
Total Judicial and Legal	30,000,370	31,861,866	30,377,506	1,484,360
Financial Administration:				
County Auditor:				
Salaries and wages, and employee benefits	2,107,685	2,123,685	2,118,947	4,738
Operating expenditures	19,600	20,130	8,977	11,153
Total County Auditor	2,127,285	2,143,815	2,127,924	15,891
Purchasing:				
Salaries and wages, and employee benefits	807,252	810,253	807,651	2,602
Operating expenditures	40,250	40,302	20,751	19,551
Total Purchasing	847,502	850,555	828,402	22,153
County Treasurer:				
Salaries and wages, and employee benefits	397,431	403,731	402,576	1,155
Operating expenditures	230,650	230,674	152,129	78,545
Total County Treasurer	628,081	634,405	554,705	79,700
Human Resources:				
Salaries and wages, and employee benefits	1,067,573	1,067,573	958,704	108,869
Operating expenditures	175,050	176,966	68,952	108,014
Total Human Resources	1,242,623	1,244,539	1,027,656	216,883
Tax Assessor-Collector:				
Salaries and wages, and employee benefits	4,214,995	4,215,199	4,022,326	192,873
Operating expenditures	188,100	188,100	157,052	31,048
Total Tax Assessor-Collector	4,403,095	4,403,299	4,179,378	223,921

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Financial Administration - Continued:				
Information Systems:				
Salaries and wages, and employee benefits	$ 3,768,304	$ 3,768,304	$ 3,711,814	$ 56,490
Operating expenditures	7,472,716	6,497,159	6,462,505	34,654
Capital outlay	489,200	1,916,353	2,193,163	(276,810)
Debt service	-	1,999,000	727,771	1,271,229
Total Information Systems	11,730,220	14,180,816	13,095,253	1,085,563
Appraisal District Assessment:				
Operating expenditures	937,150	967,765	967,765	-
Total Appraisal District Assessment	937,150	967,765	967,765	-
Total Financial Administration	21,915,956	24,425,194	22,781,083	1,644,111
Elections:				
Salaries and wages, and employee benefits	835,845	839,845	794,267	45,578
Operating expenditures	435,850	436,634	330,586	106,048
Capital outlay	-	-	29,996	(29,996)
Total Elections	1,271,695	1,276,479	1,154,849	121,630
Public Facilities:				
Courthouses and Associated Buildings:				
Salaries and wages, and employee benefits	2,396,839	2,396,839	2,303,648	93,191
Operating expenditures	2,279,900	2,509,589	2,487,825	21,764
Capital outlay	577,500	445,524	385,007	60,517
Total Courthouses and Associated Buildings	5,254,239	5,351,952	5,176,480	175,472
Property Insurance:				
Operating expenditures	2,600,000	2,611,000	2,610,390	610
Total Property Insurance	2,600,000	2,611,000	2,610,390	610
Total Public Facilities	7,854,239	7,962,952	7,786,870	176,082
Public Safety:				
County Sheriff:				
Salaries and wages, and employee benefits	22,368,189	22,368,189	22,217,550	150,639
Operating expenditures	3,140,000	3,479,676	2,997,936	481,740
Capital outlay	1,865,076	2,059,416	1,322,140	737,276
Total County Sheriff	27,373,265	27,907,281	26,537,626	1,369,655
Animal Control:				
Salaries and wages, and employee benefits	574,787	627,287	620,703	6,584
Operating expenditures	55,000	55,000	35,794	19,206
Total Animal Control:	629,787	682,287	656,497	25,790

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Public Safety - Continued:				
Texas Department of Public Safety:				
Salaries and wages, and employee benefits	$ 260,433	$ 260,433	$ 190,918	$ 69,515
Operating expenditures	3,900	-	-	-
Total Texas Department of Public Safety	264,333	260,433	190,918	69,515
Constable - Precinct 1:				
Salaries and wages, and employee benefits	999,353	1,204,354	1,136,135	68,219
Operating expenditures	215,850	206,206	111,138	95,068
Capital outlay	103,150	225,452	157,787	67,665
Total Constable - Precinct 1	1,318,353	1,636,012	1,405,060	230,952
Constable - Precinct 2:				
Salaries and wages, and employee benefits	1,003,257	1,086,257	1,049,056	37,201
Operating expenditures	151,700	161,643	103,227	58,416
Capital outlay	107,000	211,845	211,094	751
Total Constable - Precinct 2	1,261,957	1,459,745	1,363,377	96,368
Constable - Precinct 3:				
Salaries and wages, and employee benefits	1,085,825	1,108,825	1,105,025	3,800
Operating expenditures	268,335	273,811	195,304	78,507
Capital outlay	163,000	126,126	54,428	71,698
Total Constable - Precinct 3	1,517,160	1,508,762	1,354,757	154,005
Constable - Precinct 4:				
Salaries and wages, and employee benefits	1,686,341	1,739,167	1,728,260	10,907
Operating expenditures	123,950	175,497	148,919	26,578
Capital outlay	100,000	261,379	111,624	149,755
Total Constable - Precinct 4	1,910,291	2,176,043	1,988,803	187,240
Intensive Community Service Program:				
Salaries and wages, and employee benefits	123,471	123,471	60,885	62,586
Operating expenditures	64,550	64,550	46,712	17,838
Total Intensive Community Service Program	188,021	188,021	107,597	80,424
Ambulance EMS:				
Operating expenditures	96,000	96,000	96,000	-
Total Ambulance EMS	96,000	96,000	96,000	-
Fire Protection:				
Salaries and wages, and employee benefits	57,331	63,531	60,856	2,675
Operating expenditures	568,000	548,799	547,517	1,282
Total Fire Protection	625,331	612,330	608,373	3,957
Total Public Safety	35,184,498	36,526,914	34,309,008	2,217,906

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, 2024

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Corrections:				
Detention Center:				
Salaries and wages, and employee benefits	$ 14,793,863	$ 16,493,863	$ 16,512,230	$ (18,367)
Operating expenditures	8,745,400	9,411,632	8,998,064	413,568
Capital outlay	100,000	168,924	214,365	(45,441)
Total Detention Center	23,639,263	26,074,419	25,724,659	349,760
Juvenile Probation:				
Salaries and wages, and employee benefits	8,385,435	8,385,435	7,450,942	934,493
Operating expenditures	1,565,097	1,573,388	1,183,426	389,962
Capital outlay	18,000	54,394	75,414	(21,020)
Total Juvenile Probation	9,968,532	10,013,217	8,709,782	1,303,435
Adult Probation:				
Operating expenditures	731,326	731,517	338,463	393,054
Total Adult Probation	731,326	731,517	338,463	393,054
Total Corrections	34,339,121	36,819,153	34,772,904	2,046,249
Health and Welfare:				
Health Department:				
Salaries and wages, and employee benefits	1,348,464	1,318,463	931,676	386,787
Operating expenditures	98,725	131,162	84,471	46,691
Total Health Department	1,447,189	1,449,625	1,016,147	433,478
Environmental Health:				
Salaries and wages, and employee benefits	1,360,130	1,360,130	1,342,653	17,477
Operating expenditures	296,881	299,881	238,837	61,044
Total Environmental Health	1,657,011	1,660,011	1,581,490	78,521
Child Protective Services:				
Operating expenditures	111,248	112,322	29,372	82,950
Total Child Protective Services	111,248	112,322	29,372	82,950
Water Lab:				
Salaries and wages, and employee benefits	228,203	229,403	220,965	8,438
Operating expenditures	54,450	55,528	43,135	12,393
Total Water Lab	282,653	284,931	264,100	20,831
County Welfare:				
Salaries and wages, and employee benefits	57,626	76,426	74,031	2,395
Operating expenditures	13,400	13,400	11,899	1,501
Total County Welfare	71,026	89,826	85,930	3,896

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, 2024

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Health and Welfare - Continued:				
Indigent Health Care:				
Salaries and wages, and employee benefits	$ 195,351	$ 195,351	$ 161,852	$ 33,499
Operating expenditures	2,442,145	965,862	839,194	126,668
Total Indigent Health Care	2,637,496	1,161,213	1,001,046	160,167
Total Health and Welfare	6,206,623	4,757,928	3,978,085	779,843
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	6,751,740	6,751,740	6,671,313	80,427
Operating expenditures	1,637,020	1,618,322	1,592,759	25,563
Capital outlay	-	25,000	-	25,000
Debt service	-	25,000	-	25,000
Total Library	8,388,760	8,420,062	8,264,072	155,990
Parks and Recreation:				
Salaries and wages, and employee benefits	3,862,293	3,862,293	3,641,724	220,569
Operating expenditures	1,116,200	1,272,528	919,015	353,513
Capital outlay	765,450	1,352,877	1,010,481	342,396
Total Parks and Recreation	5,743,943	6,487,698	5,571,220	916,478

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Culture and Recreation - Continued:				
Fairgrounds:				
Salaries and wages, and employee benefits	$ 107,789	$ 107,789	$ 84,925	$ 22,864
Operating expenditures	251,000	251,822	218,553	32,269
Total Fairgrounds	358,789	359,611	303,478	56,133
Museum Supplement:				
Salaries and wages, and employee benefits	622,396	622,396	517,235	105,161
Operating expenditures	24,550	69,188	12,785	56,403
Capital outlay	-	-	44,233	(44,233)
Total Museum Supplement	646,946	691,584	574,253	117,331
Total Culture and Recreation	15,138,438	15,958,955	14,713,023	1,245,932
Conservation:				
Agriculture Extension:				
Salaries and wages, and employee benefits	527,616	527,616	496,053	31,563
Operating expenditures	56,055	56,375	47,759	8,616
Total Agriculture Extension	583,671	583,991	543,812	40,179
Total Conservation	583,671	583,991	543,812	40,179
Environmental protection:				
Flood Plain Administrator:				
Salaries and wages, and employee benefits	312,099	312,099	302,868	9,231
Operating expenditures	10,992	11,913	8,540	3,373
Total Flood Plain Administrator	323,091	324,012	311,408	12,604
Total Environmental Protection	323,091	324,012	311,408	12,604
Total Current Expenditures	$ 166,994,482	$ 174,949,670	$ 164,429,409	$ 10,520,261


STATE OF TEXAS
COUNTY OF BRAZORIA

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, 2024

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Public Transportation:				
Engineers Office:				
Salaries and wages, and employee benefits	$ 16,499,107	$ 15,299,107	$ 14,161,323	$ 1,137,784
Operating expenditures	9,878,000	11,533,533	8,795,364	2,738,169
Total public transportation	26,377,107	26,832,640	22,956,687	3,875,953
Capital outlay	16,857,000	25,043,375	17,559,737	7,483,638
Total current expenditures	$ 43,234,107	$ 51,876,015	$ 40,516,424	$ 11,359,591

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2024

	Emergency Management Fire Code Fund - 38000			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ -	$ -	$ 70	$ 70
Licenses and permits	294,000	294,000	1,070,893	776,893
Investment income	-	-	-	-
Total revenues	294,000	294,000	1,070,963	776,963
Expenditures:				
General Administration:				
Operating expenditures	-	-	-	-
Total general administration	-	-	-	-
Financial Administration:				
Operating expenditures	60,150	48,415	7,639	40,776
Capital outlay	-	12,630	12,630	-
Total financial administration	60,150	61,045	20,269	40,776
Public Safety:				
Salaries and wages, and employee benefits	750,606	750,606	720,513	30,093
Operating expenditures	311,540	348,471	152,619	195,852
Capital outlay	100,000	105,990	99,590	6,400
Total public safety	1,162,146	1,205,067	972,722	232,345
Excess (deficiency) of revenues over expenditures	(928,296)	(972,112)	77,972	1,050,084
Other Financing Sources:				
Transfer in	610,000	610,000	310,000	(300,000)
Transfer out	-	-	(565)	(565)
Total other financing sources (uses)	610,000	610,000	309,435	(300,565)
Net change in fund balance	(318,296)	(362,112)	387,407	749,519
Fund balance - beginning	763	763	763	-
Fund balance - ending	$ (317,533)	$ (361,349)	$ 388,170	$ 749,519

Vital Statistics Fee Fund - 38100			
Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 14,000	$ 14,000	$ 13,988	$ (12)
-	-	-	-
-	-	13,629	13,629
14,000	14,000	27,617	13,617
14,000	14,000	986	13,014
14,000	14,000	986	13,014
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	26,631	26,631
-	-	-	-
-	-	-	-
-	-	-	-
-	-	26,631	26,631
105,921	105,921	105,921	-
$ 105,921	$ 105,921	$ 132,552	$ 26,631

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2024

	Records Management County Clerk Fund - 38110			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 1,392,000	$ 1,392,000	$ 577,195	$ (814,805)
Investment income	-	-	188,256	188,256
Miscellaneous	-	-	1,500	1,500
Total revenues	1,392,000	1,392,000	766,951	(625,049)
Expenditures:				
General Administration:				
Salaries and wages, and employee benefits	101,750	101,750	44,436	57,314
Operating expenditures	1,372,000	1,603,795	959,927	643,868
Capital outlay	-	19,195	9,695	9,500
Debt service	-	9,500	-	9,500
Total general administration	1,473,750	1,734,240	1,014,058	720,182
Excess (deficiency) of revenues over expenditures	(81,750)	(342,240)	(247,107)	95,133
Other Financing Sources:				
Issuance of subscription based IT arrangements	-	9,500	-	9,500
Total other financing sources	-	9,500	-	9,500
Net change in fund balance	(81,750)	(332,740)	(247,107)	104,633
Fund balance - beginning	2,588,307	2,588,307	2,588,307	-
Fund balance - ending	$ 2,506,557	$ 2,255,567	$ 2,341,200	$ 104,633

Records Archive County Clerk Fund - 38120			
Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 180,000	$ 180,000	$ 561,600	$ 381,600
-	-	256,156	256,156
-	-	-	-
180,000	180,000	817,756	637,756
122,236	122,236	116,931	5,305
30,000	96,000	59,045	36,955
-	-	-	-
-	-	-	-
152,236	218,236	175,976	42,260
27,764	(38,236)	641,780	680,016
-	-	-	-
-	-	-	-
27,764	(38,236)	641,780	680,016
1,976,567	1,976,567	1,976,567	-
$ 2,004,331	$ 1,938,331	$ 2,618,347	$ 680,016

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2024

	Civil, Criminal & Probate Records Management Fund - 38200			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 30,500	$ 30,500	$ 388	$ (30,112)
Investment income	-	-	43,605	43,605
Total revenues	30,500	30,500	43,993	13,493
Expenditures:				
General Administration:				
Operating expenditures	30,500	30,500	6,780	23,720
Total general administration	30,500	30,500	6,780	23,720
Financial Administration:				
Operating expenditures	-	1,000	302	698
Total financial administration	-	1,000	302	698
Net change in fund balance	-	(1,000)	36,911	37,911
Fund balance - beginning	528,467	528,467	528,467	-
Fund balance - ending	$ 528,467	$ 527,467	$ 565,378	$ 37,911

County/District Court Technology Fund - 38220

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 4,400	$ 4,400	$ 6,290	$ 1,890
500	500	16,144	15,644
4,900	4,900	22,434	17,534
-	1,000	90	910
-	1,000	90	910
-	-	-	-
-	-	-	-
4,900	3,900	22,344	18,444
125,219	125,219	125,219	-
$ 130,119	$ 129,119	$ 147,563	$ 18,444

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2024

	Records Preservation County Clerk Fund - 38230			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 500	$ 500	$ 810	$ 310
Investment income	2,000	2,000	16,468	14,468
Total revenues	2,500	2,500	17,278	14,778
Expenditures:				
General administration:				
Operating expenditures	-	-	-	-
Total general administration	-	-	-	-
Net change in fund balance	2,500	2,500	17,278	14,778
Fund balance - beginning	102,884	102,884	102,884	-
Fund balance - ending	$ 105,384	$ 105,384	$ 120,162	$ 14,778

CCSB41 Consolidated Records Management Fund - 38250

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 48,000	$ 48,000	$ 44,620	$ (3,380)
-	-	3,578	3,578
48,000	48,000	48,198	198
-	-	-	-
-	-	-	-
48,000	48,000	48,198	198
79,183	79,183	79,183	-
$ 127,183	$ 127,183	$ 127,381	$ 198

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2024

	Records Management District Clerk Fund - 38320			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 34,800	$ 34,800	$ 14,248	$ (20,552)
Investment income	300	300	4,977	4,677
Total revenues	35,100	35,100	19,225	(15,875)
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	11,081	11,081	19,225	8,144
Fund balance - beginning	41,991	41,991	41,991	-
Fund balance - ending	$ 53,072	$ 53,072	$ 61,216	$ 8,144

Records Archive District Clerk Fund - 38330

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 1,940	$ 1,940	$ 1,037	$ (903)
800	800	3,079	2,279
2,740	2,740	4,116	1,376
20,016	20,016	-	20,016
20,016	20,016	-	20,016
(17,276)	(17,276)	4,116	21,392
35,063	35,063	35,063	-
$ 17,787	$ 17,787	$ 39,179	$ 21,392

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2024

	Records Preservation District Clerk Fund - 38340			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 1,300	$ 1,300	$ 782	$ (518)
Investment income	300	300	2,439	2,139
Total revenues	1,600	1,600	3,221	1,621
Expenditures:				
Judicial and Legal:				
Salaries and wages and employee benefits	-	-	-	-
Operating expenditures	-	-	-	-
Total judicial and legal	-	-	-	-
Net change in fund balance	1,600	1,600	3,221	1,621
Fund balance - beginning	18,944	18,944	18,944	-
Fund balance - ending	$ 20,544	$ 20,544	$ 22,165	$ 1,621

Records Technology District Clerk Fund - 38350

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 200	$ 200	$ 88	$ (112)
700	700	4,378	3,678
900	900	4,466	3,566
-	-	-	-
-	-	-	-
-	-	-	-
900	900	4,466	3,566
34,869	34,869	34,869	-
$ 35,769	$ 35,769	$ 39,335	$ 3,566

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2024

	DCSB41 Consolidated Records Management Fund - 38360			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 207,200	$ 207,200	$ 150,723	$ (56,477)
Investment income	-	-	10,201	10,201
Total revenues	207,200	207,200	160,924	(46,276)
Expenditures:				
Public Safety:				
Salaries and wages, and employee benefits	-	-	-	-
Total public safety	-	-	-	-
Excess (deficiency) of revenues over expenditures	207,200	207,200	160,924	(46,276)
Other Financing Sources:				
Transfers in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	207,200	207,200	160,924	(46,276)
Fund balance - beginning	211,081	211,081	211,081	-
Fund balance - ending	$ 418,281	$ 418,281	$ 372,005	$ (46,276)

Justice Court Building Security Fund - 38400			
Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 56,500	$ 56,500	$ 54,095	$ (2,405)
-	-	-	-
56,500	56,500	54,095	(2,405)
312,828	312,828	303,744	9,084
312,828	312,828	303,744	9,084
(256,328)	(256,328)	(249,649)	6,679
-	-	249,239	249,239
-	-	249,239	249,239
(256,328)	(256,328)	(410)	255,918
410	410	410	-
$ (255,918)	$ (255,918)	$ -	$ 255,918

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2024

	Justice Court Technology Fund - 38410			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 51,800	$ 51,800	$ 46,823	$ (4,977)
Investment income	15,000	15,000	80,510	65,510
Miscellaneous	-	-	-	-
Total revenues	66,800	66,800	127,333	60,533
Expenditures:				
General Administration:				
Operating expenditures	-	-	-	-
Total general administration	-	-	-	-
Financial Administration:				
Operating expenditures	4,900	24,900	17,940	6,960
Total financial administration	4,900	24,900	17,940	6,960
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	61,900	41,900	109,393	67,493
Fund balance - beginning	627,306	627,306	627,306	-
Fund balance - ending	$ 689,206	$ 669,206	$ 736,699	$ 67,493

Courthouse Security Fund - 38500

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 186,840	$ 186,840	$ 156,935	$ (29,905)
22,000	48,500	81,196	32,696
200	200	388	188
209,040	235,540	238,519	2,979
-	8,082	8,082	-
-	8,082	8,082	-
-	-	-	-
-	-	-	-
331,795	354,795	350,958	3,837
331,795	354,795	350,958	3,837
157,731	168,231	168,185	46
157,731	168,231	168,185	46
(280,486)	(295,568)	(288,706)	6,862
867,230	867,230	867,230	-
$ 586,744	$ 571,662	$ 578,524	$ 6,862

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2024

	County Attorney Access Card Fund - 38501			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ -	$ 9,000	$ 7,230	$ (1,770)
Investment income	-	-	1,194	1,194
Total revenues	-	9,000	8,424	(576)
Expenditures:				
Judicial and Legal:				
Operating expenditures	-	-	-	-
Total judicial and legal	-	-	-	-
Net change in fund balance	-	9,000	8,424	(576)
Fund balance - beginning	3,703	3,703	3,703	-
Fund balance - ending	$ 3,703	$ 12,703	$ 12,127	$ (576)

District Attorney Hot Check Collection Fund - 38710

Budgeted Amounts		Actual	Variance With Final Budget Positive
Original	Final	Amounts	(Negative)
$ 1,800	$ 1,800	$ 2,995	$ 1,195
-	-	-	-
1,800	1,800	2,995	1,195
3,000	4,000	3,228	772
3,000	4,000	3,228	772
(1,200)	(2,200)	(233)	1,967
8,700	8,700	8,700	-
$ 7,500	$ 6,500	$ 8,467	$ 1,967

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2024

	District Attorney Supplemental Fund - 38720			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 32,500	$ 32,500	$ 22,572	$ (9,928)
Fines and forfeitures	-			
Investment income	90	90	555	465
Miscellaneous	-	-	-	-
Total revenues	32,590	32,590	23,127	(9,463)
Expenditures:				
Judicial and Legal:				
Operating expenditures	22,500	22,500	22,984	(484)
Capital outlay	-	-	-	-
Total judicial and legal	22,500	22,500	22,984	(484)
Excess (deficiency) of revenues over expenditures	10,090	10,090	143	(9,947)
Other Financing Sources:				
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	10,090	10,090	143	(9,947)
Fund balance - beginning	-	-	-	-
Fund balance - ending	$ 10,090	$ 10,090	$ 143	$ (9,947)

District Attorney Forfeiture CCP Chapter 59 Fund - 38730

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ -	$ -	$ -	$ -
50,000	50,000	69,543	19,543
7,500	7,500	29,901	22,401
10,000	10,000	90,407	80,407
67,500	67,500	189,851	122,351
102,800	102,800	45,044	57,756
98,200	105,200	-	105,200
201,000	208,000	45,044	162,956
(133,500)	(140,500)	144,807	285,307
-	-	2,000	(2,000)
-	-	2,000	(2,000)
(133,500)	(140,500)	146,807	283,307
172,858	172,858	172,858	-
$ 39,358	$ 32,358	$ 319,665	$ 283,307

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2024

	Special Inventory Dealer Escrow - Tax Fund - 38820			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Property taxes	$ 2,000	$ 2,000	$ 25,732	$ 23,732
Investment income	30,000	30,000	65,528	35,528
Miscellaneous	-	-	-	-
Total revenues	32,000	32,000	91,260	59,260
Expenditures:				
Financial Administration:				
Operating expenditures	25,600	25,600	10,196	15,404
Total financial administration	25,600	25,600	10,196	15,404
Public Safety:				
Operating expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total public safety	-	-	-	-
Excess (deficiency) of revenues over expenditures	6,400	6,400	81,064	74,664
Other Financing Sources:				
Transfer in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	6,400	6,400	81,064	74,664
Fund balance - beginning	158,034	158,034	158,034	-
Fund balance - ending	$ 164,434	$ 164,434	$ 239,098	$ 74,664

Sheriff Contraband Forfeiture Fund - 39100

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ -	$ -	$ -	$ -
6,000	6,000	14,152	8,152
-	-	-	-
6,000	6,000	14,152	8,152
-	-	-	-
-	-	-	-
60,000	100,000	68,131	31.869
-	104,736	189,706	(84,970)
60,000	204,736	257,837	(53,101)
(54,000)	(198,736)	(243,685)	(44,949)
30,000	30,000	-	(30,000)
30,000	30,000	-	(30,000)
(24,000)	(168,736)	(243,685)	(74,949)
283,739	283,739	283,739	-
$ 259,739	$ 115,003	$ 40,054	$ (74,949)

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2024

	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	87,190	37,190
Investment income	25,000	25,000	176,810	151,810
Miscellaneous	50,000	50,000	199,284	149,284
Total revenues	125,000	125,000	463,284	338,284
Expenditures:				
Public safety:				
Operating expenditures	70,000	369,370	294,923	74,447
Total public safety	70,000	369,370	294,923	74,447
Corrections:				
Salaries and wages, and employee benefits	-	-	-	-
Operating expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total corrections	-	-	-	-
Excess (deficiency) of revenues over expenditures	55,000	(244,370)	168,361	412,731
Other Financing Sources:				
Transfers out	(30,000)	(30,000)	-	30,000
Total other financing uses	(30,000)	(30,000)	-	30,000
Net change in fund balance	25,000	(274,370)	168,361	442,731
Fund balance - beginning	184,681	184,681	184,681	-
Fund balance - ending	$ 209,681	$ (89,689)	$ 353,042	$ 442,731

Sheriff Commissary Fund - 39120

Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
$ 2,700,000	$ 2,700,000	$ 1,944,645	$ (755,355)
-	-	-	-
15,000	45,000	120,119	75,119
-	-	229	229
2,715,000	2,745,000	2,064,993	(680,007)
-	-	-	-
-	-	-	-
305,708	335,708	328,240	7,468
1,250,200	1,242,200	1,162,650	79,550
70,000	258,572	180,838	77,734
-	8,000	7,766	234
1,625,908	1,844,480	1,679,494	164,986
1,089,092	900,520	385,499	(515,021)
-	-	-	-
-	-	-	-
1,089,092	900,520	385,499	(515,021)
868,407	868,407	868,407	-
$ 1,957,499	$ 1,768,927	$ 1,253,906	$ (515,021)

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2024

	Sheriff Federal Forfeiture Fund - 39130			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental revenue	$ 5,000	$ 5,000	$ 284,007	$ 279,007
Charges for services	-	-	-	-
Investment income	4,000	4,000	54,160	50,160
Total revenues	9,000	9,000	338,167	329,167
Expenditures:				
Public Safety:				
Operating expenditures	9,000	29,000	17,346	11,654
Total public safety	9,000	29,000	17,346	11,654
Corrections:				
Salaries and wages, and employee benefits	-	-	-	-
Operating expenditures	-	-	-	-
Total corrections	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	(20,000)	320,821	340,821
Other Financing Sources:				
Transfers in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	-	(20,000)	320,821	340,821
Fund balance - beginning	263,243	263,243	263,243	-
Fund balance - ending	$ 263,243	$ 243,243	$ 584,064	$ 340,821

Bond & Occupational License Supervision Fund - 39210

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ -	$ -	$ -	$ -
20,000	22,000	20,705	(1,295)
-	-	-	-
20,000	22,000	20,705	(1,295)
-	-	-	-
-	-	-	-
86,031	88,031	86,738	1,293
4,200	4,200	2,153	2,047
90,231	92,231	88,891	3,340
(70,231)	(70,231)	(68,186)	2,045
92,000	92,000	92,000	-
92,000	92,000	92,000	-
21,769	21,769	23,814	2,045
22,752	22,752	22,752	-
$ 44,521	$ 44,521	$ 46,566	$ 2,045

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2024

	Library Special Projects Fund - 39410			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ -	$ -	$ -	$ -
Investment income	6,000	6,000	37,793	31,793
Miscellaneous	224,000	224,000	76,986	(147,014)
Total revenues	230,000	230,000	114,779	(115,221)
Expenditures:				
Judicial and Legal:				
Salaries and wages, and employee benefits	-	-	-	-
Operating expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total judicial and legal	-	-	-	-
Financial Administration:				
Operating expenditures	-	-	-	-
Total financial administration	-	-	-	-
Culture and Recreation:				
Operating expenditures	173,800	213,800	99,245	114,555
Total culture and recreation	173,800	213,800	99,245	114,555
Excess (deficiency) of revenues over expenditures	56,200	16,200	15,534	(666)
Other Financing Sources (Uses):				
Transfer in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	56,200	16,200	15,534	(666)
Fund balance - beginning	274,786	274,786	274,786	-
Fund balance - ending	$ 330,986	$ 290,986	$ 290,320	$ (666)

Law Library Fund - 39800

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 190,000	$ 190,000	$ 219,680	$ 29,680
10,000	11,700	35,248	23,548
12,000	12,000	12,994	994
212,000	213,700	267,922	54,222
84,218	85,918	84,837	1,081
393,800	394,817	285,387	109,430
20,000	20,000	-	20,000
498,018	500,735	370,224	130,511
107,200	107,200	92,136	15,064
107,200	107,200	92,136	15,064
-	-	-	-
-	-	-	-
(393,218)	(394,235)	(194,438)	199,797
70,000	70,000	70,000	-
70,000	70,000	70,000	-
(323,218)	(324,235)	(124,438)	199,797
177,373	177,373	177,373	-
$ (145,845)	$ (146,862)	$ 52,935	$ 199,797

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds
For the Year Ended September 30, 2024

	Mosquito Control District Fund - 39900			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Property taxes	$ 2,053,688	$ 2,053,688	$ 2,001,887	$ (51,801)
Charges for services	-	-	-	-
Investment income	35,000	35,000	93,210	58,210
Miscellaneous	500	500	-	(500)
Total revenues	2,089,188	2,089,188	2,095,097	5,909
Expenditures:				
Judicial and Legal:				
Operating expenditures	-	-	-	-
Total judicial and legal	-	-	-	-
Financial Administration:				
Operating expenditures	17,000	17,000	48	16,952
Total financial administration	17,000	17,000	48	16,952
Health and Welfare:				
Salaries and wages, and employee benefits	1,375,031	1,375,031	1,237,224	137,807
Operating expenditures	1,447,200	2,521,525	1,791,898	729,627
Capital outlay	53,000	53,000	37,313	15,687
Total health and welfare	2,875,231	3,949,556	3,066,435	883,121
Deficiency of revenues over expenditures	(803,043)	(1,877,368)	(971,386)	905,982
Other Financing Sources:				
Proceeds from sale of capital assets	-	-	2,914	2,914
Total other financing sources	-	-	2,914	2,914
Net change in fund balance	(803,043)	(1,877,368)	(968,472)	908,896
Fund balance - beginning	1,648,037	1,648,037	1,648,037	-
Fund balance - ending	$ 844,994	$ (229,331)	$ 679,565	$ 908,896

SB41 Court Reporter Service Fund - 38514

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ -	$ -	$ -	$ -
-	-	155,130	155,130
-	-	11,309	11,309
-	-	-	-
-	-	166,439	166,439
-	200,000	-	200,000
-	200,000	-	200,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	(200,000)	166,439	366,439
-	-	-	-
-	-	-	-
-	(200,000)	166,439	366,439
241,854	241,854	241,854	-
$ 241,854	$ 241,854	$ 408,293	$ 366,439

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Debt Service Funds
For the Year Ended September 30, 2024

	2016 Limited Tax Refunding I & S Fund - 41000			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Property taxes	$ 1,123,653	$ 1,123,653	$ 1,100,489	$ (23,164)
Investment income	-	-	103,963	103,963
Total revenues	1,123,653	1,123,653	1,204,452	80,799
Expenditures:				
Debt service:				
Principal	980,000	980,000	980,000	-
Interest and fiscal charges	115,100	115,100	114,600	500
Total expenditures	1,095,100	1,095,100	1,094,600	500
Net change in fund balance	28,553	28,553	109,852	81,299
Fund balance - beginning	1,116,783	1,116,783	1,116,783	-
Fund balance - ending	$ 1,145,336	$ 1,145,336	$ 1,226,635	$ 81,299

2012 Certificate of Obligation I & S Fund - 42000

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 2,041,688	$ 2,041,688	$ 2,001,944	$ (39,744)
6,500	6,500	21,492	14,992
2,048,188	2,048,188	2,023,436	(24,752)
1,315,000	1,315,000	1,315,000	-
675,825	676,825	676,325	500
1,990,825	1,991,825	1,991,325	500
57,363	56,363	32,111	(24,252)
49,042	49,042	49,042	-
$ 106,405	$ 105,405	$ 81,153	$ (24,252)

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Debt Service Funds
For the Year Ended September 30, 2024

	2018 Certificate of Obligation Bonds I & S Fund - 42100			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Property taxes	$ 671,541	$ 671,541	$ 660,141	$ (11,400)
Investment income	12,000	12,000	62,220	50,220
Total revenues	683,541	683,541	722,361	38,820
Expenditures:				
Debt service:				
Principal	335,000	335,000	335,000	-
Interest and fiscal charges	317,525	317,525	317,525	-
Total expenditures	652,525	652,525	652,525	-
Net change in fund balance	31,016	31,016	69,836	38,820
Fund balance - beginning	429,052	429,052	429,052	-
Fund balance - ending	$ 460,068	$ 460,068	$ 498,888	$ 38,820

2021 Certificate of Obligation I & S Fund - 42200

Budgeted Amounts		Actual	Variance with Final Budget Positive
Original	Final	Amounts	(Negative)
$ 2,611,169	$ 2,611,169	$ 2,557,944	$ (53,225)
110,000	110,000	353,624	243,624
2,721,169	2,721,169	2,911,568	190,399
360,000	360,000	360,000	-
3,370,150	3,370,150	3,369,150	1,000
3,730,150	3,730,150	3,729,150	1,000
(1,008,981)	(1,008,981)	(817,582)	191,399
3,004,349	3,004,349	3,004,349	-
$ 1,995,368	$ 1,995,368	$ 2,186,767	$ 191,399

BRAZORIA COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance
Budget and Actual - Debt Service Funds
For the Year Ended September 30, 2024

	Road Bonds Mobility I & S Fund - 45000			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Property taxes	$ 3,534,806	$ 3,534,806	$ 3,465,522	$ (69,284)
Investment income	55,000	55,000	344,414	289,414
Total revenues	3,589,806	3,589,806	3,809,936	220,130
Expenditures:				
Debt service:				
Principal	2,680,000	2,680,000	2,680,000	-
Interest and fiscal charges	784,525	784,525	782,025	2,500
Total expenditures	3,464,525	3,464,525	3,462,025	2,500
Net change in fund balance	125,281	125,281	347,911	222,630
Fund balance - beginning	3,169,975	3,169,975	3,169,975	-
Fund balance - ending	$ 3,295,256	$ 3,295,256	$ 3,517,886	$ 222,630

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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Operating Revenues:				
Sales of fuel and supplies	$ 2,265,000	$ 3,465,000	$ 2,995,605	$ (469,395)
Operating grants	-	-	103,865	103,865
Rentals	565,000	620,000	661,967	41,967
Fees	451,971	451,971	442,773	(9,198)
Miscellaneous	65,000	65,000	75,425	10,425
Total operating revenues	3,346,971	4,601,971	4,279,635	(322,336)
Operating Expenses:				
Salaries and wages	840,980	895,980	871,383	24,597
Cost of fuel	2,030,000	3,130,000	2,546,414	583,586
Employee benefits	353,840	353,840	325,033	28,807
Supplies	132,400	188,266	179,717	8,549
Other charges	441,215	441,215	176,558	264,657
Depreciation	1,400,000	1,400,000	1,182,756	217,244
Total operating expenses	5,198,435	6,409,301	5,281,861	1,127,440
Operating loss	(1,851,464)	(1,807,330)	(1,002,226)	805,104
Transfers out	(278,500)	(278,500)	-	278,500
Change in net position	(2,129,964)	(2,085,830)	(1,002,226)	1,083,604
Net position - beginning	10,997,769	10,997,769	10,997,769	-
Net position - ending	$ 8,867,805	$ 8,911,939	$ 9,995,543	$ 1,083,604

BRAZORIA COUNTY, TEXAS Exhibit 22

Combining Statement of Net Position - Internal Service Funds
September 30, 2024

	Self Insurance Liability	Self Insurance Health	Self Insurance Health Clinic	Total
Assets:				
Cash and temporary investments	$ 1,339,759	$ 6,588,760	$ 153,449	$ 8,081,968
Receivables (net of allowance for uncollectibles):				
Accounts	-	1,226,161	16,214	1,242,375
Accrued interest	-	111	-	111
Total assets	1,339,759	7,815,032	169,663	9,324,454
Liabilities:				
Accounts and accrued liabilities payable	-	558,665	1,906	560,571
Estimated claims payable	400,000	2,434,111	-	2,834,111
Total liabilities	400,000	2,992,776	1,906	3,394,682
Net Position:				
Unrestricted	939,759	4,822,256	167,757	5,929,772
Total net position	$ 939,759	$ 4,822,256	$ 167,757	$ 5,929,772

BRAZORIA COUNTY, TEXAS Exhibit 23

Combining Statement of Revenues, Expenses and Change in Net Position - Internal Service Funds
For the Year Ended September 30, 2024

	Self Insurance Liability	Self Insurance Health	Self Insurance Health Clinic	Total
Operating Revenues:				
Contributions for self-insurance	$ -	$ 23,051,337	$ 745,734	$ 23,797,071
Total operating revenues	-	23,051,337	745,734	23,797,071
Operating Expenses:				
Legal expenses and settlements	302,158	-	-	302,158
Health claims expense	-	23,286,232	-	23,286,232
Health services expense	-	-	842,292	842,292
Administrative expense	-	2,394,358	30,257	2,424,615
Total operating expenses	302,158	25,680,590	872,549	26,855,297
Operating loss	(302,158)	(2,629,253)	(126,815)	(3,058,226)
Non-Operating Revenue:				
Investment income	78,588	420,906	-	499,494
Net loss before transfers	(223,570)	(2,208,347)	(126,815)	(2,558,732)
Transfers in	311,658	-	145,000	456,658
Transfers out	-	(145,000)	-	(145,000)
Change in net position	88,088	(2,353,347)	18,185	(2,247,074)
Net position - beginning	851,671	7,175,603	149,572	8,176,846
Net position - ending	$ 939,759	$ 4,822,256	$ 167,757	$ 5,929,772

BRAZORIA COUNTY, TEXAS Exhibit 24

Combining Statement of Cash Flows - Internal Service Funds
For the Year Ended September 30, 2024

	Self Insurance Liability	Self Insurance Health	Self Insurance Health Clinic	Total
Cash Flows from Operating Activities:				
Cash flows received from employees and other funds	$ -	$ 22,584,280	$ 742,923	$ 23,327,203
Cash paid to and on behalf of employees	-	(23,402,759)	(842,292)	(24,245,051)
Cash paid to suppliers and others	(355,923)	(1,844,796)	(28,602)	(2,229,321)
Net cash used by operating activities	(355,923)	(2,663,275)	(127,971)	(3,147,169)
Cash Flows from Noncapital Financing Activities:				
Transfers from other funds	311,658	-	145,000	456,658
Transfers to other funds	-	(145,000)	-	(145,000)
Net cash provided (used) by noncapital financing activities	311,658	(145,000)	145,000	311,658
Cash Flows from Capital and Financing Activities:				
Net cash provided (used) by capital and financing activities	-	-	-	-
Cash Flows from Investing Activities:				
Investment income	78,588	420,795	-	499,383
Net cash provided by investment activities	78,588	420,795	-	499,383
Net change in cash and temporary investments	34,323	(2,387,480)	17,029	(2,336,128)
Cash and temporary investments - beginning	1,305,436	8,976,240	136,420	10,418,096
Cash and temporary investments - ending	$ 1,339,759	$ 6,588,760	$ 153,449	$ 8,081,968
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:				
Operating Activities:				
Operating loss	$ (302,158)	$ (2,629,253)	$ (126,815)	$ (3,058,226)
Changes in Assets and Liabilities:				
Decrease In:				
Accounts receivable	-	(467,057)	(2,811)	(469,868)
Increase (Decrease) in:				
Accounts and accrued liabilities payable	(53,765)	549,562	1,655	497,452
Estimated claims payable	-	(116,527)	-	(116,527)
Net cash used for operating activities	$ (355,923)	$ (2,663,275)	$ (127,971)	$ (3,147,169)

BRAZORIA COUNTY, TEXAS Exhibit 25

Combining Statement of Net Position - Fiduciary Funds
September 30, 2024

	Groundwater Conservation Fund	Adult Probation Fund	County & District Clerk Fund	Total Custodial Funds
Assets:				
Cash and temporary investments	$ 2,495,747	$ 1,051,154	$ 26,130,985	$ 29,677,886
Accounts receivable	1,865		- -	1,865
Other assets	64,581	5,410	-	69,991
Total assets	2,562,193	1,056,564	26,130,985	29,749,742
Liabilities:				
Accounts and accrued liabilities payable	60,945	345,104	-	406,049
Held for others	-	-	26,130,985	26,130,985
Due to other governments	-	786	-	786
Total liabilities	60,945	345,890	26,130,985	26,537,820
Net Position:				
Individuals, organization and other governments	2,501,248	710,674	-	3,211,922
Total net position	$ 2,501,248	$ 710,674	$ -	$ 3,211,922

BRAZORIA COUNTY, TEXAS Exhibit 26

Combining Statement of Change in Net Position - Fiduciary Funds
For the Year Ended September 30, 2024

	Groundwater Conservation Fund	Adult Probation Fund	County & District Clerk Fund	Total Custodial Funds
Additions:				
Collections for groundwater conservation	$ 611,784	$ -	$ -	$ 611,784
Collections for adult probation	-	5,512,072	-	5,512,072
Held for others	-	-	10,189,392	10,189,392
Investment income	275,261	53,972	-	329,233
Total additions	887,045	5,566,044	10,189,392	16,642,481
Deductions:				
Payments for groundwater conservation	517,234	-	-	517,234
Payments for adult probation	-	6,095,800	-	6,095,800
Payments to individuals	-	-	10,189,392	10,189,392
Total deductions	517,234	6,095,800	10,189,392	16,802,426
Net change in net position	369,811	(529,756)	-	(159,945)
Net position - beginning	2,131,437	1,240,430	-	3,371,867
Net position - ending	$ 2,501,248	$ 710,674	$ -	$ 3,211,922

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

Financial Data Schedule (FDS)
Statement of Net Position
September 30, 2024

FDS Line #	FDS Line Account Title	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	Total
111	Cash - unrestricted	$ 1,329,813	$ -	$ 1,329,813
113	Cash - other restricted	96,111	231,848	327,959
115	Cash - restricted for payment of current liabilities	22,661	-	22,661
100	Total cash	1,448,585	231,848	1,680,433
121	Accounts receivable - PHA projects	39,747	2,623	42,370
120	Total receivables net of allowance for doubtful accounts	39,747	2,623	42,370
142	Prepaid expenses and other assets	19,449	-	19,449
150	Total current assets	1,507,781	234,471	1,742,252
190	Total assets	1,507,781	234,471	1,742,252
200	Deferred outflow of resources	-	-	-
290	Total assets and deferred outflow of resources	$ 1,507,781	$ 234,471	$ 1,742,252
345	Other current liabilities	$ 22,661	$ 371	$ 23,032
310	Total current liabilities	22,661	371	23,032
350	Total non-current liabilities	-	-	-
300	Total liabilities	22,661	371	23,032
400	Deferred inflow of resources	-	-	-
509.3	Restricted net position	96,111	234,100	330,211
512.3	Unrestricted net position	1,389,009	-	1,389,009
513	Total net position	1,485,120	234,100	1,719,220
600	Total liabilities, deferred inflows of resources and net position	$ 1,507,781	$ 234,471	$ 1,742,252

HOUSING AUTHORITY OF BRAZORIA COUNTY, TEXAS (TX484)

Exhibit 28

Financial Data Schedule (FDS)
Statement of Activities
For the Year Ended September 30, 2024

FDS Line#	FDS Line Account Title	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	Total
70600	HUD PHA operating grants	$ 5,831,663	$ 448,828	$ 6,280,491
71100	Investment income - unrestricted	151,627	-	151,627
71400	Fraud recovery	25,828	3,140	28,968
71500	Other revenue	165,625	6,235	171,860
72000	Investment income - restricted	-	23,024	23,024
70000	Total revenue	6,174,743	481,227	6,655,970
91100	Administrative salaries	445,395	6,631	452,026
91400	Advertising and marketing	1,548	-	1,548
91500	Employee benefit contributions - administrative	144,966	3,246	148,212
91600	Office expenses	13,387	-	13,387
91800	Travel	12,818	-	12,818
91810	Allocated overhead	1,704	-	1,704
91900	Other	50,798	-	50,798
91000	Total operating - administrative	670,616	9,877	680,493
92400	Tenant services - other	1,415	1,493	2,908
92500	Total tenant services	1,415	1,493	2,908
96130	Workmen's compensation	479	8	487
96100	Total insurance premiums	479	8	487
96900	Total operating expenses	672,510	11,378	683,888
97000	Excess of operating revenue over operating expenses	5,502,233	469,849	5,972,082
97300	Housing assistance payments	5,006,822	414,565	5,421,387
97350	HAP Portability-In	154,933	-	154,933
90000	Total expenses	5,834,265	425,943	6,260,208
10000	Excess (deficiency) of total revenue over total expenses	340,478	55,284	395,762
11030	Beginning equity	1,223,407	178,816	1,402,223
11040	Prior period adjustments, equity transfers and corrections of errors	(78,765)		(78,765)
11170	Administrative fee equity	1,389,009	-	1,389,009
11180	Housing assistance payments equity	$ 96,111	$ -	$ 96,111
11190	Unit months available	7,344	636	7,980
11210	Number of unit months leased	7,381	578	7,959

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	248-259

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	260-267

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

Debt Capacity	268-273

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	274-275

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	276-284

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				
	2015	2016	2017	2018	2019
Governmental Activities:					
Net investment in capital assets	$ 190,567,382	$ 210,188,517	$ 231,459,172	$ 241,023,067	$ 274,193,972
Restricted For:					
Public transportation projects	21,553,918	27,346,470	25,909,740	29,026,604	25,748,885
Debt service	4,278,259	7,674,598	9,717,391	10,229,673	13,170,547
Records management	3,105,754	3,495,356	3,680,850	4,181,205	4,607,297
Other purposes	5,221,242	7,144,425	7,648,450	6,718,265	6,324,607
Unrestricted	76,975,016	65,733,042	62,175,256	25,194,681	35,086,626
Total governmental activities net position	$ 301,701,571	$ 321,582,408	$ 340,590,859	$ 316,373,495	$ 359,131,934
Business-Type Activities:					
Net investment in capital assets	$ 21,210,397	$ 20,323,878	$ 20,086,292	$ 18,905,534	$ 18,496,602
Restricted For:					
Other purposes	-	-	23,333	-	-
Unrestricted	592,390	294,750	(583,380)	(962,440)	(1,835,488)
Total business-type activities net position	$ 21,802,787	$ 20,618,628	$ 19,526,245	$ 17,943,094	$ 16,661,114
Primary Government:					
Net investment in capital assets	$ 211,777,779	$ 230,512,395	$ 251,545,464	$ 259,928,601	$ 292,690,574
Restricted	34,159,173	45,660,849	46,979,764	50,155,747	49,851,336
Unrestricted	77,567,406	66,027,792	61,591,876	24,232,241	33,251,138
Total primary government net position	$ 323,504,358	$ 342,201,036	$ 360,117,104	$ 334,316,589	$ 375,793,048

Source: Annual Comprehensive Financial Report (Statement of Net Position)

Table 1

Fiscal Year				
2020	2021	2022	2023	2024
$ 314,308,327	$ 347,661,989	$ 373,461,940	$ 405,962,450	$ 474,184,383
11,580,784	13,000,766	15,453,225	19,308,067	32,137,073
14,175,050	17,697,602	17,974,064	17,445,962	17,256,671
4,562,660	5,058,786	5,597,831	5,839,050	6,597,056
7,553,867	13,198,931	10,822,426	12,379,074	13,539,889
61,965,800	52,162,919	59,495,111	55,794,873	12,926,725
$ 414,146,488	$ 448,780,993	$ 482,804,597	$ 516,729,476	$ 556,641,797
$ 17,357,918	$ 16,060,113	$ 14,837,284	$ 13,549,807	$ 12,435,600
-	-	-	-	-
(2,078,243)	(2,406,258)	(2,498,345)	(2,549,637)	(2.464.852)
$ 15,279,675	$ 13,653,855	$ 12,338,939	$ 11,000,170	$ 9.970.748
$ 331,666,245	$ 363,722,102	$ 388,299,224	$ 419,512,257	$ 486.619.983
37,872,361	48,956,085	49,847,546	54,972,153	69.530.689
59,887,557	49,756,661	56,996,766	53,245,236	10.461.873
$ 429,426,163	$ 462,434,848	$ 495,143,536	$ 527,729,646	$ 566.612.545

BRAZORIA COUNTY, TEXAS

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2015	2016	2017	2018	2019
Expenses:					
Governmental Activities:					
General administration	$ 9,819,841	$ 13,333,069	$ 14,256,255	$ 15,943,484	$ 16,810,991
Judicial and legal	20,702,777	27,480,125	26,160,276	28,537,150	27,314,883
Financial administration	14,199,026	16,962,227	16,585,661	17,830,059	18,805,435
Elections	593,251	755,090	754,753	836,365	1,361,669
Public facilities	4,247,946	5,161,249	5,259,745	5,225,522	5,247,189
Public safety	20,549,314	27,044,603	27,179,614	27,482,318	27,381,203
Corrections	28,672,523	35,532,021	33,551,741	33,957,749	32,662,051
Public transportation	27,695,529	37,065,270	45,740,054	37,398,020	34,073,697
Health and welfare	10,961,502	13,335,024	14,497,556	14,577,622	13,889,607
Public assistance	341,462	346,000	332,676	403,000	527,800
Culture and recreation	10,516,642	13,188,901	13,131,875	13,987,290	13,473,732
Conservation	394,293	508,036	535,470	506,265	474,122
Environmental protection	248,480	321,618	237,091	392,236	309,487
Community development	6,165,252	3,388,193	3,372,148	1,820,655	3,361,334
Interest and fiscal charges	3,640,139	1,143,440	2,297,450	2,895,303	2,816,633
Total governmental activities expenses	158,747,977	195,564,866	203,892,365	201,793,038	198,509,833
Business-Type Activities:					
Airport	3,788,609	3,772,731	3,918,718	4,275,005	4,404,534
Total business-type activities expenses	3,788,609	3,772,731	3,918,718	4,275,005	4,404,534
Total primary government expenses	$ 162,536,586	$ 199,337,597	$ 207,811,083	$ 206,068,043	$ 202,914,367
Program Revenues:					
Governmental Activities:					
Charges for Services:					
General administration	$ 3,447,340	$ 3,546,875	$ 3,344,021	$ 3,473,990	$ 3,637,744
Judicial and legal	15,767,444	10,678,104	12,217,919	5,671,148	14,032,244
Financial administration	3,413,795	3,828,331	3,807,513	4,180,739	4,281,105
Elections	159,259	217,783	204,982	228,514	358,305
Public facilities	50,769	65,568	241,048	275,973	83,985
Public safety	1,257,535	1,597,103	1,676,667	1,760,985	1,733,321
Corrections	1,432,280	1,801,471	1,825,059	2,032,401	1,988,354
Public transportation	4,355,858	4,312,980	4,284,827	4,592,759	4,586,095
Health and welfare	390,289	447,359	465,259	536,992	537,995
Culture and recreation	376,878	381,621	385,641	464,922	485,501
Conservation	8,120	10,526	16,799	19,107	12,942
Environmental protection	8,544	11,232	8,315	9,952	9,908
Community development	6,680	8,691	9,100	9,629	24,558
Operating grants and contributions	17,034,646	15,483,005	27,063,149	17,459,322	36,340,548
Capital grants and contributions	7,324,038	22,400,581	12,904,515	3,800,879	6,743,377
Total governmental activities program revenues	55,033,475	64,791,230	68,454,814	44,517,312	74,855,982

Fiscal Year				
2020	2021	2022	2023	2024
$ 12,484,814	$ 16,701,091	$ 29,931,958	$ 20,662,813	$ 21,665,051
22,906,740	27,526,421	27,545,358	32,775,012	34,097,682
16,887,764	19,742,052	19,473,707	21,426,258	22,851,499
1,720,753	2,174,926	4,061,929	1,979,365	1,621,939
5,062,521	5,956,276	6,112,484	7,220,306	8,714,447
24,575,882	31,115,701	32,075,237	37,665,990	38,352,983
27,216,528	33,425,671	34,970,761	42,127,375	42,646,835
35,138,282	37,954,652	38,399,837	40,250,137	50,507,024
12,747,049	15,098,035	15,052,666	16,077,777	17,441,978
413,000	358,000	358,000	416,800	370,800
12,208,080	14,401,869	14,996,148	16,586,269	17,185,464
321,954	379,323	423,444	572,261	585,450
262,279	3,812,363	3,101,069	3,185,410	4,472,879
7,838,618	5,754,091	4,568,504	6,075,405	5,737,878
2,757,023	2,059,956	5,115,959	4,161,373	3,936,369
182,541,287	216,460,427	236,187,061	251,182,551	270,188,278
3,730,554	3,633,163	4,978,116	5,526,871	5,358,295
3,730,554	3,633,163	4,978,116	5,526,871	5,358,295
$ 186,271,841	$ 220,093,590	$ 241,165,177	$ 256,709,422	$ 275,546,573
$ 3,467,464	$ 3,635,375	$ 3,780,694	$ 3,343,346	$ 3,374,368
7,345,905	9,548,355	9,554,814	10,815,700	5,595,846
4,148,765	4,365,719	4,994,378	5,249,673	5,344,486
152,296	528,650	380,787	503,459	446,747
84,740	84,979	102,090	99,985	93,632
1,699,289	2,205,927	2,564,014	2,550,930	3,416,540
2,009,717	2,226,130	2,624,860	2,913,444	2,964,503
4,546,637	4,726,941	4,965,013	5,016,801	4,797,447
539,251	591,807	719,037	634,953	572,000
454,508	662,129	587,315	579,893	545,723
20,109	20,221	25,637	24,198	25,280
9,851	11,928	16,003	15,886	15,134
31,351	12,825	11,159	16,300	19,117
31,760,968	41,531,306	48,864,394	37,424,554	35,293,808
13,083,821	10,918,303	11,546,278	14,676,591	29,776,625
69,354,672	81,070,595	90,736,473	83,865,713	92,281,256

BRAZORIA COUNTY, TEXAS

Changes in Net Position - Continued
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2015	2016	2017	2018	2019
Business-Type Activities:					
Charges for services	$ 2,552,465	$ 2,214,867	$ 2,465,723	$ 2,912,439	$ 3,010,964
Operating grants and contributions	56,643	50,000	49,999	50,000	90,303
Capital grants and contributions	2,194,205	65,169	310,613	-	-
Total business-type activities program revenues	4,803,313	2,330,036	2,826,335	2,962,439	3,101,267
Total primary government program revenues	$ 59,836,788	$ 67,121,266	$ 71,281,149	$ 47,479,751	$ 77,957,249
Net (Expense)/Revenue:					
Governmental activities	$(103,714,502)	$(130,773,636)	$(135,437,551)	$(157,275,726)	$(123,653,851)
Business-type activities	1,014,704	(1,442,695)	(1,092,383)	(1,312,566)	(1,303,267)
Total primary governmental net expense	(102,699,798)	(132,216,331)	(136,529,934)	(158,588,292)	(124,957,118)
General Revenues & Other Changes in Net Position:					
Governmental Activities:					
Property taxes	110,895,732	116,355,826	118,684,474	122,695,031	126,124,289
Sales and other taxes	28,255,671	31,299,375	33,270,942	34,953,712	34,405,177
Grants and contributions not restricted to specific programs	709,617	1,607,901	47,527	77,234	70,202
Investment income	499,740	775,821	1,373,196	2,557,533	4,000,026
Gain on sale of capital assets	99,302	217,277	59,747	73,625	159,277
Miscellaneous	1,934,315	656,809	1,010,116	651,734	1,674,561
Transfers	(690,800)	(258,536)	-	-	(21,242)
Total governmental activities	141,703,577	150,654,473	154,446,002	161,008,869	166,412,290
Business-Type Activities:					
Investment income	-	-	-	373	45
Miscellaneous	-	-	-	-	-
Transfers	690,800	258.536	-	-	21,242
Total business-type activities	690,800	258,536	-	373	21,287
Total primary government	142,394,377	150,913,009	154,446,002	161,009,242	166,433,577
Change in Net Position:					
Governmental activities	37,989,075	19,880,837	19,008,451	3,733,143	42,758,439
Business-type activities	1,705,504	(1,184,159)	(1,092,383)	(1,312,193)	(1,281,980)
Total primary government	$ 39,694,579	$ 18,696,678	$ 17,916,068	$ 2,420,950	$ 41.476.459

Source: Annual Comprehensive Financial Report (Statement of Activities)

Fiscal Year				
2020	2021	2022	2023	2024
$ 2,075,086	$ 1,879,926	$ 3,568,200	$ 4,013,001	$ 4,225,008
274,029	127,417	95,000	161,424	103,865
-	-	-	-	-
2,349,115	2,007,343	3,663,200	4,174,425	4,328,873
$ 71,703,787	$ 83,077,938	$ 94,399,673	$ 88,040,138	$ 96,610,129
$(113,186,615)	$(135,389,832)	$(145,450,588)	$(167,316,838)	$(177,907,022)
(1,381,439)	(1,625,820)	(1,314,916)	(1,352,446)	(1,029,422)
(114,568,054)	(137,015,652)	(146,765,504)	(168,669,284)	(178,936,444)
129,619,290	134,699,363	139,807,055	144,779,899	157,809,305
36,071,629	34,007,261	37,391,852	41,314,801	44,144,606
13,094	158,383	130,310	203,588	19,446
1,828,793	307,728	1,094,147	13,352,159	13,490,556
102,710	-	-	-	-
759,081	851,602	1,050,828	1,591,270	2,355,430
-	-	-	-	-
168,394,597	170,024,337	179,474,192	201,241,717	217,819,343
-	-	-	-	-
-	-	-	13,677	-
-	-	-	-	-
-	-	-	13,677	-
168,394,597	170,024,337	179,474,192	201,255,394	217,819,343
55,207,982	34,634,505	34,023,604	33,924,879	39,912,321
(1,381,439)	(1,625,820)	(1,314,916)	(1,338,769)	(1,029,422)
$ 53,826,543	$ 33,008,685	$ 32,708,688	$ 32,586,110	$ 38,882,899

BRAZORIA COUNTY, TEXAS

Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2015	2016	2017	2018	2019
General Fund:					
Nonspendable	$ 12,549,827	$ 13,860,880	$ 1,147,613	$ 1,435,315	$ 1,787,794
Restricted	94,151	96,059	101,041	93,390	87,764
Committed	808,460	775,536	803,179	753,344	781,807
Unassigned	64,255,372	75,587,237	93,351,198	102,210,746	106,867,643
Total general fund	$ 77,707,810	$ 90,319,712	$ 95,403,031	$ 104,492,795	$ 109,525,008
All Other Governmental Funds:					
Nonspendable	$ 1,335,749	$ 1,426,375	$ 1,095,455	$ 852,568	$ 674,307
Restricted	41,894,278	51,067,721	47,605,744	57,566,618	56,287,043
Committed	1,008,271	897,615	858,914	900,466	940,408
Unassigned	(15,673)	(523,030)	(98,043)	(4,320,798)	(919,948)
Total all other governmental funds	$ 44,222,625	$ 52,868,681	$ 49,462,070	$ 54,998,854	$ 56,981,810

Source: Annual Comprehensive Financial Report (Balance Sheet - Governmental Funds)

Table 3

Fiscal Year				
2020	2021	2022	2023	2024
$ 2,212,018	$ 3,360,917	$ 3,641,358	$ 3,532,072	$ 3,455,384
72,978	67,285	116,854	228,915	111,452
795,120	785,138	770,203	920,312	999,366
110,226,060	95,307,373	92,045,263	95,611,257	53,241,258
$ 113,306,176	$ 99,520,713	$ 96,573,678	$ 100,292,556	$ 57,807,460
$ 814,856	$ 954,094	$ 1,396,050	$ 1,447,486	$ 1,514,196
40,579,679	49,533,539	115,643,083	61,230,774	67,603,815
897,084	1,160,828	1,367,153	1,071,255	1,544,390
(1,563,639)	(452,781)	(699,615)	(6,392)	(14,941)
$ 40,727,980	$ 51,195,680	$ 117,706,671	$ 63,743,123	$ 70,647,460

BRAZORIA COUNTY, TEXAS

Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2015	2016	2017	2018	2019
Revenues:					
Taxes	$ 138,766,567	$ 147,866,922	$ 151,822,127	$ 156,637,465	$ 160,113,605
Intergovernmental	23,501,265	22,995,395	29,188,892	16,449,618	32,175,574
Charges for services	11,565,888	12,103,145	12,580,108	13,144,085	13,353,468
Licenses and permits	5,523,340	5,904,986	5,897,453	6,336,616	5,540,952
Fines and forfeitures	3,825,950	3,924,628	3,951,481	4,673,351	4,284,839
Special assessments	103,907	106,388	59,424	170,576	106,830
Investment income	492,533	766,417	1,358,178	2,522,920	3,949,252
Miscellaneous	4,612,592	18,458,808	12,472,269	6,205,259	13,536,466
Total revenues	188,392,042	212,126,689	217,329,932	206,139,890	233,060,986
Expenditures:					
Current:					
General administration	9,246,389	11,074,339	12,877,768	14,472,020	15,196,356
Judicial and legal	20,340,488	21,059,499	22,443,315	24,323,747	25,688,967
Financial administration	13,174,716	12,632,942	14,207,371	15,884,878	17,549,834
Elections	609,346	742,970	740,275	380,308	466,363
Public facilities	4,364,603	4,286,261	4,565,395	4,487,448	4,638,972
Public safety	20,264,608	20,095,975	22,448,522	22,857,035	24,278,231
Corrections	27,032,437	27,862,534	28,872,444	29,622,245	30,075,609
Public transportation	18,559,567	23,452,938	33,730,772	24,490,219	21,592,301
Health and welfare	10,750,567	11,483,007	13,023,794	13,040,895	12,923,855
Public assistance	346,000	346,000	393,500	403,000	410,000
Culture and recreation	10,369,672	10,469,790	11,276,542	12,094,791	12,418,219
Conservation	386,447	428,328	459,633	437,162	442,055
Environmental protection	233,191	242,319	211,045	359,502	301,520
Community development	6,155,624	3,371,875	3,352,989	1,806,228	3,346,093
Capital outlay	25,703,879	32,159,320	40,393,990	23,877,541	46,969,481
Debt Service:					
Principal	5,385,000	4,495,000	3,780,000	6,645,000	6,805,000
Interest and fiscal charges	3,613,673	3,326,676	3,089,439	3,143,310	3,161,438
Total expenditures	176,536,207	187,529,773	215,866,794	198,325,329	226,264,294
Excess (deficiency) of revenues over expenditures	11,855,835	24,596,916	1,463,138	7,814,561	6,796,692

Fiscal Year				
2020	2021	2022	2023	2024
$ 165,341,870	$ 168,267,605	$ 177,064,302	$ 185,816,072	$ 200,608,328
36,643,756	31,711,899	48,699,752	42,397,850	56,736,647
13,127,243	13,900,550	14,290,551	14,335,261	14,330,066
5,296,543	2,366,504	2,835,077	2,864,359	3,473,758
3,509,011	3,187,227	3,055,865	2,744,519	2,642,202
132,278	206,614	215,868	159,473	136,767
1,784,081	271,390	2,190,810	12,926,452	12,991,062
9,641,079	26,291,932	15,892,264	15,817,267	15,234,454
235,475,861	246,203,721	264,244,489	277,061,253	306,153,284
13,101,857	15,931,252	29,366,499	17,478,212	17,000,351
26,372,914	27,084,597	28,333,658	30,167,699	33,325,425
17,943,811	18,638,130	18,844,039	18,634,393	20,419,439
831,987	1,270,185	3,112,507	1,309,754	1,431,452
4,848,889	5,283,051	5,466,567	6,183,132	7,503,795
26,773,455	28,770,157	30,996,362	32,724,925	35,483,449
30,948,717	31,871,133	34,714,585	37,291,554	40,374,063
24,202,771	22,473,280	23,039,449	22,057,940	32,954,804
13,281,498	14,265,482	14,553,966	14,846,867	16,972,587
413,000	358,000	358,000	416,800	370,800
13,137,884	13,378,374	14,344,695	14,217,281	14,639,751
402,688	354,169	420,074	502,977	543,812
305,172	3,807,217	3,110,482	3,145,943	4,454,627
7,828,403	5,751,304	4,611,350	6,020,807	5,725,409
58,188,889	53,075,685	78,610,491	112,059,452	100,094,331
6,708,944	4,365,000	5,565,000	5,866,150	6,388,585
3,178,453	2,597,325	6,089,203	5,515,403	5,291,852
248,469,332	249,274,341	301,536,927	328,439,289	342,974,532
(12,993,471)	(3,070,620)	(37,292,438)	(51,378,036)	(36,821,248)

(continued)

BRAZORIA COUNTY, TEXAS

Changes in Fund Balances, Governmental Funds - Continued
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2015	2016	2017	2018	2019
Other Financing Sources (Uses):					
Issuance of general obligation bonds	$ -	$ 16,550,000	$ -	$ 12,535,000	$ -
Issuance of subscription based IT arrangements	-	-	-	-	-
Premium on the sale of bonds	-	2,250,887	-	1,329,158	-
Proceeds from sale of capital assets	427,481	388,849	213.570	370,337	397.833
Payments to escrow agent	-	(18,432,305)	-	(4,922,508)	-
Transfers in	10,464,194	2,439,057	7.102.652	3,402,319	5.736.527
Transfers out	(11,154,994)	(6,535,446)	(7,102,652)	(5,902,319)	(5,915,883)
Total other financing sources (uses)	(263,319)	(3,338,958)	213,570	6,811,987	218,477
Net change in fund balances	$ 11,592,516	$ 21,257,958	$ 1,676,708	$ 14,626,548	$ 7,015,169
Debt service as a percentage of noncapital expenditures	6.0%	5.0%	3.9%	5.6%	5.6%

Source: Annual Comprehensive Financial Report (Statement of Revenues, Expenditures and Change in Fund Balance - Governmental Funds)

Fiscal Year				
2020	2021	2022	2023	2024
$ 9,840,000	$ -	$ 107,265,000	$ -	$ -
-	-	-	1,459,706	1.092.547
1,884,729	-	17,409,247	-	-
525,379	166,191	433,122	122,558	459,600
(11,682,740)	-	(24,250,975)	-	-
7,276,559	11,106,437	6,481,016	10,245,840	50,375,863
(7,323,118)	(11,326,343)	(6,481,016)	(10,694,738)	(50.687.521)
520,809	(53,715)	100,856,394	1,133,366	1,240,489
$ (12,472,662)	$ (3,124,335)	$ 63,563,956	$ (50,244,670)	$(35,580,759)
5.2%	3.5%	5.2%	5.3%	4.8%

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
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
2015	13,200,329	11,856,666	25,056,995	(7,688,726)	17,368,269	581,582	4,223,915	22,173,766	0.498500

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)

	2014 Tax Rate for 9/30/15	2015 Tax Rate for 9/30/16	2016 Tax Rate for 9/30/17	2017 Tax Rate for 9/30/18
County Direct Rates:				
General Fund	0.326841	0.317704	0.300829	0.292097
Road & Bridge	0.056480	0.055000	0.055000	0.050000
Mosquito Control	0.013540	0.011690	0.006500	0.003000
Special R&B - Article 6790	0.060000	0.060000	0.060000	0.060000
General Obligation - 2012 Refunding	0.004410	0.004100	0.003700	0.001600
Certificate of Obligation - Series 2006	0.005070	0.004700	-	-
Certificate of Obligation - Series 2012	0.005120	0.004700	0.004026	0.008500
Certificate of Obligation - Series 2018	-	-	-	-
2013 Tax Notes	0.008800	0.001606	0.001450	0.007300
2016 Limited Tax Refunding	-	-	0.003300	0.003090
Brazoria County Toll Road Authority	-	0.010700	0.009600	0.007300
2022 Building Project	-	-	-	-
2021 Limited Tax Refunding	-	-	-	-
2021 Certificates of Obligation	-	-	-	-
Mobility Bonds	0.018239	0.015800	0.013000	0.007347
Total direct rate	0.498500	0.486000	0.457405	0.440234
City Rates:				
Alvin	0.838600	0.838600	0.798000	0.788000
Angleton	0.723500	0.717598	0.707598	0.707598
Brazoria	0.770700	0.790700	0.790700	0.721976
Brookside Village	0.500000	0.528600	0.528600	0.528600
Clute	0.672000	0.659000	0.643000	0.625000
Danbury	0.829169	0.799313	0.768701	0.765672
Freeport	0.675586	0.645642	0.628005	0.628005
Hillcrest Village	0.448415	0.412180	0.407932	0.407932
Town of Holiday Lakes	1.046788	0.965516	0.869048	1.010761
Village of Jones Creek	0.410000	0.410000	0.410000	0.410000
Lake Jackson	0.216473	0.360000	0.337500	0.337500
Liverpool	0.387500	0.215304	0.193770	0.189288
Iowa Colony	-	-	0.444372	0.429500
Manvel	0.580000	0.580000	0.570000	0.570000
Oyster Creek	0.476394	0.332273	0.303816	0.303816
Pearland	0.712100	0.705300	0.681200	0.685059
Town of Quintana	0.013046	0.013046	0.012938	0.013830
Richwood	0.735680	0.735680	0.672580	0.634444
Village of Bailey's Prairie	-	-	0.069164	0.069706
Village of Surfside Beach	0.397940	0.375204	0.359506	0.359506
Sweeny	0.908000	0.842869	0.747062	0.747062
West Columbia	0.831900	0.830000	0.830000	0.820000
School District Rates:				
Alvin ISD	1.417000	1.417000	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	1.284700	1.269500
Damon ISD	1.170000	1.170000	1.170000	1.170000
Danbury ISD	1.240000	1.255000	1.256600	1.250700
Pearland ISD	1.415700	1.415600	1.415600	1.415600
Sweeny ISD	1.211700	1.211700	1.211700	1.211700
Special District Rates:				
Alvin Community College	0.204009	0.204009	0.191744	0.180750
Angleton-Danbury Hospital	0.346854	0.321751	0.302817	0.273681
Brazoria Co. DD #1 (Angleton)	0.176597	0.166619	0.155164	0.146855
Brazoria Co. DD #2 (Velasco)	0.098018	0.093878	0.091501	0.085000
Brazoria Co. DD #3 (Alvin or C&R #3)	0.150000	0.150000	0.150000	0.150000
Brazoria Co. DD #4 (Pearland)	0.156000	0.155500	0.146000	0.146000
Brazoria Co. DD #5 (Iowa Colony)	0.186402	0.171667	0.156283	0.150131
Brazoria Co. DD #8 (Danbury)	0.325442	0.307812	0.276115	0.252063
Brazoria Co. DD #11 (W. Brazoria Co.)	0.020000	0.020000	0.020000	0.020000
Brazoria Co. MUD #2 (Southwyck)	0.490000	0.440000	0.440000	0.400000
Brazoria Co. MUD #3 (Silverlake)	0.630000	0.620000	0.620000	0.590000
Brazoria Co. MUD #6 (Weatherford)	0.630000	0.600000	0.600000	0.600000

2018 Tax Rate for 9/30/19	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
0.282324	0.273324	0.255583	0.252138	0.231979	0.209109
0.050000	0.050000	0.050000	0.047500	0.045000	0.038000
0.001500	0.007657	0.006000	0.006000	0.005000	0.004000
0.060000	0.050000	0.050000	0.050000	0.050000	0.043284
-	-	-	-	-	-
-	-	-	-	-	-
0.007500	0.007570	0.007100	0.005000	-	-
0.001290	0.001320	0.002434	0.001860	0.001560	0.001315
0.010100	0.009240	-	-	-	-
0.003800	0.002860	0.002500	0.003100	0.002621	0.002200
0.007000	0.002762	-	-	-	-
-	-	0.009000	0.010998	-	-
-	-	-	-	0.004747	0.004000
-	-	-	-	0.006115	0.005115
0.004400	0.010500	0.009400	0.009934	0.008187	0.006925
0.427914	0.415233	0.392017	0.386530	0.355209	0.313948
0.788000	0.788000	0.768000	0.768000	0.710000	0.685000
0.697580	0.697580	0.665144	0.633041	0.618760	0.523010
0.721976	0.680476	0.680476	0.680476	0.680476	0.596533
0.733767	0.636187	0.552750	0.515930	0.535000	0.503860
0.625000	0.625000	0.595392	0.625000	0.594799	0.466637
0.816924	0.773569	0.697258	0.659094	0.584277	0.381644
0.628005	0.628005	0.615859	0.600000	0.600000	0.533000
0.410335	0.389010	0.389010	0.397388	0.375119	0.344326
1.468486	1.360949	1.020000	1.088051	1.087017	1.116947
0.462691	0.411289	0.440000	0.440000	0.394925	0.330000
0.335200	0.348200	0.328977	0.339000	0.323121	0.327173
0.189288	0.189288	0.164649	0.147730	0.142600	0.114452
0.489209	0.489209	0.469209	0.489209	0.519209	0.519209
0.690000	0.640000	0.610000	0.570000	0.570000	0.560000
0.258976	0.293346	0.238518	0.238518	0.217576	0.173941
0.709158	0.741212	0.720000	0.701416	0.623765	0.655400
0.014898	0.014898	0.013426	0.015423	0.015711	0.013079
0.670204	0.670204	0.627470	0.652278	0.606810	0.540587
0.069706	0.069367	0.064830	0.060335	0.050991	0.043642
0.359506	0.353778	0.334846	0.334846	0.334846	0.281508
0.747062	0.747062	0.701553	0.747062	0.730954	0.607158
0.820000	0.820000	0.731770	0.770000	0.715000	0.613716
1.450000	1.397700	1.397700	1.397700	1.377700	1.192300
1.455200	1.385200	1.331300	1.267000	1.229600	1.034200
1.255300	1.185300	1.181700	1.178700	1.133000	0.953300
1.258059	1.170340	1.088140	1.072340	1.054940	0.899500
1.170000	1.068300	0.963000	0.960300	0.942900	0.757500
1.604700	1.468350	1.392720	1.291200	1.273800	1.088400
1.415600	1.395600	1.318500	1.315200	1.302700	1.137300
1.211700	1.141700	1.036400	1.036400	1.016300	0.873100
0.187775	0.185862	0.183443	0.183211	0.164145	0.151264
0.258328	0.242259	0.205909	0.192505	0.160943	0.088875
0.131182	0.130352	0.109962	0.091153	0.070000	0.053817
0.084120	0.084550	0.078150	0.083553	0.074490	0.067288
0.150000	0.150000	0.145880	0.150000	0.150000	0.150000
0.146000	0.146000	0.146000	0.152000	0.138000	0.114786
0.154637	0.151131	0.142736	0.143226	0.123851	0.100472
0.252063	0.232948	0.209378	0.209000	0.170000	0.150000
0.020000	0.020000	0.019695	0.019887	0.017991	0.014690
0.400000	0.400000	0.400000	0.400000	0.394000	0.386000
0.590000	0.590000	0.350000	0.350000	0.344000	0.337000
0.600000	0.600000	0.550000	0.500000	0.450000	0.400000

(continued)

BRAZORIA COUNTY, TEXAS

Direct and Overlapping Property Tax Rates - Continued
Last Ten Fiscal Years
(rate per $100 of assessed value)

	2014 Tax Rate for 9/30/15	2015 Tax Rate for 9/30/16	2016 Tax Rate for 9/30/17	2017 Tax Rate for 9/30/18
Special Districts: (continued)				
Brazoria Co. MUD #16	0.940000	0.940000	0.940000	0.940000
Brazoria Co. MUD #17	0.520000	0.460000	0.460000	0.380000
Brazoria Co. MUD #18	0.470000	0.390000	0.390000	0.310000
Brazoria Co. MUD #19	0.510000	0.450000	0.450000	0.380000
Brazoria Co. MUD #21	1.430000	1.320000	1.320000	1.140000
Brazoria Co. MUD #22	1.400000	1.400000	1.400000	1.400000
Brazoria Co. MUD #23	0.580000	0.540000	0.540000	0.470000
Brazoria Co. MUD #24	-	-	-	1.500000
Brazoria Co. MUD #25	0.950000	0.870000	0.870000	0.740000
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	1.280000	1.250000	1.250000	1.220000
Brazoria Co. MUD #32	-	-	-	1.350000
Brazoria Co. MUD #34	0.850000	0.820000	0.820000	0.800000
Brazoria Co. MUD #35	1.020000	1.020000	1.020000	1.000000
Brazoria Co. MUD #36	0.700000	0.700000	0.700000	0.700000
Brazoria Co. MUD #39	-	-	-	1.500000
Brazoria Co. MUD #40	-	-	-	1.500000
Brazoria Co. MUD #42	-	-	-	-
Brazoria Co. MUD #43	-	-	-	-
Brazoria Co. MUD #44	-	-	-	-
Brazoria Co. MUD #53	-	-	-	-
Brazoria Co. MUD #55	1.000000	1.000000	1.000000	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 #66	-	-	-	-
Brazoria Co. MUD #69	-	-	-	-
Brazoria Co. MUD #73	-	-	-	-
Brazoria Co. MUD #81	-	-	-	-
Brazoria Co. MUD #83	-	-	-	-
Brazoria Co. MUD #87	-	-	-	-
Brazoria/Ft. Bend MUD #1	0.850000	0.850000	0.850000	0.848000
Brazoria/Ft. Bend MUD #3	-	-	-	-
Harris-Brazoria MUD #509	-	-	-	0.850000
Sedona Lakes MUD #1	1.250000	1.250000	1.250000	1.250000
Freeport MUD #1	-	-	-	-
Rancho Isabella MUD	-	-	-	-
Port Freeport	0.045000	0.041304	0.040100	0.040100
Brazosport College	0.280878	0.277510	0.285040	0.303249
Commodore Cove Improvement District	0.439336	0.399327	0.205984	0.204235
Oak Manor MUD	0.510000	0.540000	0.500000	0.500000
Pearland Municipal Management Dist. 32	-	0.100000	0.100000	0.100000
Brazoria Co. Fresh Water Supply District #2	-	-	-	0.405000
Treasure Island MUD	0.553152	0.518997	0.503878	0.531270
Varner Creek Utility District	0.830000	0.760000	0.710000	0.650000
Sweeny Hospital	0.483126	0.510351	0.527302	0.516523
Emergency Svc District #1	0.080000	0.080000	0.080000	0.079218
Emergency Svc District #2	0.065000	0.065000	0.061570	0.075000
Emergency Svc District #3	0.097500	0.100000	0.100000	0.100000
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

2018 Tax Rate for 9/30/19	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
0.890000	0.850000	0.830000	0.800000	0.750000	0.700000
0.380000	0.360000	0.340000	0.330000	0.300000	0.240000
0.310000	0.290000	0.270000	0.250000	0.225000	0.200000
0.360000	0.350000	0.310000	0.290000	0.270000	0.220000
1.120000	1.120000	1.077340	1.071370	0.935750	0.875000
1.400000	1.400000	1.300000	1.250000	1.150000	1.000000
0.460000	0.460000	0.460000	0.440000	0.440000	0.400000
1.500000	1.500000	1.500000	1.490000	1.480000	1.250000
0.690000	0.670000	0.630000	0.610000	0.565000	0.490000
0.690000	0.690000	0.530000	0.100000	0.090000	0.085000
0.820000	0.820000	0.820000	0.820000	0.760000	0.580000
0.940000	0.940000	0.910000	0.880000	0.820000	0.760000
1.220000	1.220000	0.710000	0.710000	0.720000	0.750000
1.350000	1.350000	1.350000	1.350000	1.350000	1.350000
0.780000	0.750000	0.730000	0.690000	0.620000	0.550000
1.000000	1.000000	1.000000	1.000000	1.000000	0.960000
0.700000	0.700000	0.700000	0.700000	0.690000	0.650000
1.500000	1.500000	1.470000	1.440000	1.400000	1.330000
1.500000	1.500000	1.500000	1.500000	1.460000	1.400000
-	-	0.740000	0.780000	0.780000	0.790000
-	0.950000	0.950000	0.950000	0.950000	0.950000
-	-	-	1.000000	1.000000	1.500000
-	-	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
0.910000	0.910000	0.860000	0.810000	0.740000	0.700000
0.940000	0.940000	0.940000	0.940000	0.920000	0.845000
-	-	-	-	0.900000	0.900000
-	0.670000	0.700000	0.705000	0.700000	0.700000
-	-	-	-	1.000000	0.850000
-	-	-	-	-	1.000000
-	-	-	-	1.500000	0.720000
0.848000	0.848000	0.848000	0.720000	0.520000	0.430000
-	-	1.500000	1.500000	1.500000	1.400000
0.850000	0.850000	0.850000	0.850000	0.850000	0.850000
1.250000	1.250000	1.250000	1.230000	1.205000	1.175000
-	-	-	-	0.800000	0.800000
-	-	-	1.450000	1.450000	1.450000
0.040100	0.040100	0.040100	0.040000	0.035000	0.016007
0.298500	0.300177	0.297866	0.309341	0.285895	0.264831
0.208164	0.202349	0.201468	0.208800	0.155157	0.144224
0.700000	0.600000	0.540000	0.540000	0.410000	0.390000
0.087500	0.097500	0.091750	0.079988	0.075160	0.070720
0.365000	0.326000	0.326000	0.289305	0.172165	0.241091
0.535735	0.450318	0.423660	0.382272	0.302952	0.229638
0.640000	0.600000	0.570000	0.530000	0.480000	0.390000
0.548211	0.541299	0.541299	0.537930	0.441100	0.387962
0.079114	0.072528	0.065827	0.062609	0.059328	0.051961
0.084704	0.078060	0.072897	0.074923	0.074923	0.074923
0.099350	0.100000	0.100000	0.100000	0.097745	0.077385
-	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

BRAZORIA COUNTY, TEXAS Table 7

Principal Property Taxpayers
Current Year and Nine Years Ago
(amounts in thousands)

2024 Taxpayer	Type of Business	Assessed Valuation	Percentage of Total Assessed Valuation
Dow Chemical Company	Chemical Manufacturer	$ 3,214,176	6.30 %
Ineos Olefins & Polymers	Chemical Manufacturer	1,506,608	2.95 %
Phillips 66 Company	Petroleum Refinery	914,882	1.79 %
Blue Cube Operations LLC	Chemical Manufacturer	709,936	1.39 %
Olin Chlorine #7 LLC	Chemical Manufacturer	634,941	1.24 %
Chevron Phillips Chemical Co LP	Petroleum Refinery	386,780	0.76 %
BASF Corp Chemicals Division	Chemical Manufacturer	376,633	0.74 %
Seaway Crude Pipeline Company LLC	Utility Company	350,361	0.69 %
Centerpoint Energy Inc.	Utility Company	317,665	0.62 %
Yara Freeport LLC	Chemical Manufacturer	280,844	0.55 %
		$ 8,692,826	$ 17.03%

2015 Taxpayer	Type of Business	Assessed Valuation	Percentage of Total Assessed Valuation
Dow Chemical Company	Chemical Manufacturer	$ 2,284,719	10.30%
Phillips 66 Company	Petroleum Refinery	614,678	2.77%
BASF Corp Chemicals Division	Chemical Manufacturer	609,175	2.75%
Chevron Phillips Chemical Co LP	Petroleum Refinery	572,070	2.58%
Ineos USA LLC	Chemical Manufacturer	461,805	2.08%
Danbury Onshore LLC	Utility Company	307,424	1.39%
Freeport LNG	Natural Gas	166,605	0.75%
Centerpoint Energy Inc.	Utility Company	141,632	0.64%
Shintech Inc.	Chemical Manufacturer	133,646	0.60%
Freeport Energy Center	Power Plant	121,644	0.55%
		$ 5,413,398	$ 24.41%

Assessed Valuation - 2024	$	51,001,758
Assessed Valuation - 2015	$	22,173,766

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
2024	$ 157,274	$ 155,390	98.80%	$ -	$ 155,390	98.80%
2023	144,315	142,971	99.07%	420	143.391	99.36%
2022	139,241	138,152	99.22%	441	138,593	99.53%
2021	133,797	132,893	99.32%	496	133,389	99.70%
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%
2015	110,020	109,046	99.11%	559	109,605	99.62%

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
2015	$ 42,175,000	$ 34,570,000	$ 2,912,935	$ 8,135,000	$ -	$ 87,792,935	0.88%	339,455	258.63
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

Note: Details regarding the County's outstanding debt are found in the notes to the financial statements.

(1) Personal income is disclosed on page 274.
(2) Population can be found in the Schedule of Demographic and Economic Statistics on page 274.

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]
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
2015	79,657,935	4,278,259	75,379,676	0.34%	222

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 Schedule of Assessed Value and the Estimated Actual Value of Taxable Property on page 260 for property value data.
(4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 274.

BRAZORIA COUNTY, TEXAS

Computation of Direct and Overlapping Debt
As of September 30, 2024

Governmental Unit	Debt As Of	Debt Outstanding		Estimated Percentage Applicable **	Estimated Share of Direct and Overlapping Debt
Special Districts:					
Brazoria Co. FWSD #2	08/31/2024	$ 1,959,000	*	100.00%	$ 1,959,000
Brazoria Co. MUD #6 (Weatherford)	08/31/2024	6,435,000		100.00%	6,435,000
Brazoria Co. MUD #16	08/31/2024	11,590,000		100.00%	11,590,000
Brazoria Co. MUD #17	08/31/2024	14,655,000		100.00%	14,655,000
Brazoria Co. MUD #18	08/31/2024	14,870,000		51.52%	7,661,024
Brazoria Co. MUD #19	08/31/2024	17,320,000		100.00%	17,320,000
Brazoria Co. MUD #21	08/31/2024	20,885,000		100.00%	20,885,000
Brazoria Co. MUD #22	08/31/2024	58,860,000		83.84%	49,348,224
Brazoria Co. MUD #23	08/31/2024	11,005,000	*	99.40%	10,938,970
Brazoria Co. MUD #24	08/31/2024	6,260,000		92.88%	5,814,288
Brazoria Co. MUD #25	08/31/2024	16,635,000		100.00%	16,635,000
Brazoria Co. MUD #28	08/31/2024	53,905,000	*	79.83%	43,032,362
Brazoria Co. MUD #29	08/31/2024	33,000,000		100.00%	33,000,000
Brazoria Co. MUD #31	08/31/2024	39,660,000	*	100.00%	39,660,000
Brazoria Co. MUD #32	08/31/2024	33,940,000		100.00%	33,940,000
Brazoria Co. MUD #34	08/31/2024	26,735,312		100.00%	26,735,312
Brazoria Co. MUD #35	08/31/2024	6,960,000		100.00%	6,960,000
Brazoria Co. MUD #36	08/31/2024	14,465,000	*	100.00%	14,465,000
Brazoria Co. MUD #39	08/31/2024	62,435,000	*	100.00%	62,435,000
Brazoria Co. MUD #40	08/31/2024	37,145,000	*	100.00%	37,145,000
Brazoria Co. MUD #43	08/31/2024	35,890,000		100.00%	35,890,000
Brazoria Co. MUD #44	08/31/2024	6,860,000		100.00%	6,860,000
Brazoria Co. MUD #53	08/31/2024	44,960,000		100.00%	44,960,000
Brazoria Co. MUD #55	08/31/2024	82,540,000		100.00%	82,540,000
Brazoria Co. MUD #56	08/31/2024	46,705,000		100.00%	46,705,000
Brazoria Co. MUD #61	08/31/2024	23,475,000	*	100.00%	23,475,000
Brazoria Co. MUD #66	08/31/2024	12,575,000	*	100.00%	12,575,000
Brazoria Co. MUD #73	08/31/2024	13,525,000		100.00%	13,525,000
Brazoria-Fort Bend Co. MUD #1	08/31/2024	37,125,000	*	56.23%	20,875,388
Brazoria-Fort Bend Co. MUD #3	08/31/2024	46,065,000	*	14.00%	6,449,100
Brazosport College District	08/31/2024	37,945,000	*	100.00%	37,945,000
Harris-Brazoria Co MUD #509	08/31/2024	56,005,000		29.18%	16,342,259
Varner Creek Utility District	08/31/2024	6,040,000		100.00%	6,040,000
Port Freeport	08/31/2024	122,855,000		100.00%	122,855,000
Ranch Isabella MUD	08/31/2024	5,200,000		86.63%	4,504,760
Sedona Lakes MUD #1	08/31/2024	34,160,000		100.00%	34,160,000
Velasco Drainage District	08/31/2024	3,995,000	*	100.00%	3,995,000
Total Special Districts		$ 1,104,639,312			$ 980,310,687
Cities:					
Alvin	08/31/2024	$ 33,610,000	*	100.00%	$ 33,610,000
Angleton	08/31/2024	37,590,000		100.00%	37,590,000
Brazoria	08/31/2024	4,355,000		100.00%	4,355,000
Clute	08/31/2024	11,180,000	*	100.00%	11,180,000
Freeport	08/31/2024	11,120,000	*	100.00%	11,120,000
Iowa Colony	08/31/2024	13,455,000	*	100.00%	13,455,000
Lake Jackson	08/31/2024	45,880,000		100.00%	45,880,000
Manvel	08/31/2024	97,500,000	*	100.00%	97,500,000
Pearland	08/31/2024	434,965,000		83.41%	362,804,307
Richwood	08/31/2024	8,200,000		100.00%	8,200,000
Sweeny	08/31/2024	8,276,000	*	100.00%	8,276,000
Surfside Beach	08/31/2024	1,241,000		100.00%	1,241,000
West Columbia	08/31/2024	5,655,000	*	100.00%	5,655,000
Total Cities		$ 713,027,000			$ 640,866,307

(continued)

BRAZORIA COUNTY, TEXAS

Table 11

Computation of Direct and Overlapping Debt - Continued
As of September 30, 2024

Governmental Unit	Debt As Of	Debt Outstanding		Estimated Percentage Applicable **	Estimated Share of Direct and Overlapping Debt
School Districts:					
Alvin CCD	08/31/2024	$ 19,520,000	*	100.00%	$ 19,520,000
Alvin ISD	08/31/2024	918,045,000		100.00%	918,045,000
Angleton ISD	08/31/2024	287,670,000	*	100.00%	287,670,000
Brazosport ISD	08/31/2024	319,325,000	*	100.00%	319,325,000
Columbia-Brazoria ISD	08/31/2024	103,320,000		100.00%	103,320,000
Damon ISD	08/31/2024	280,000	*	100.00%	280,000
Danbury ISD	08/31/2024	15,450,000		100.00%	15,450,000
Pearland ISD	08/31/2024	383,840,000		97.45%	374,052,080
Sweeny ISD	08/31/2024	78,640,000		100.00%	78,640,000
Total School Districts		$ 2,126,090,000			$ 2,116,302,080
Subtotal, overlapping debt					$ 3,737,479,074
Total direct debt - Brazoria County				9/30/2024	142,923,187
Total direct and overlapping debt					$ 3,880,402,261

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)

	2015	2016	2017	2018
Assessed Value	$ 22,073,766	$ 23,887,483	$ 26,074,256	$ 27,954,998
Debt Limit 25%	25%	25%	25%	25%
Debt Limit	$ 5,543,442	$ 5,971,871	$ 6,518,564	$ 6,988,750
Total bonded debt	$ 84,880	$ 78,930	$ 75,150	$ 76,230
Less: Amount available-repayment of general obligation bonds	(4,597)	(7,379)	(9,890)	(10,398)
Total net debt applicable to limit	$ 80,283	$ 71,551	$ 65,260	$ 65,832
Legal debt margin	$ 5,463,159	$ 5,900,320	$ 6,453,304	$ 6,922,918
Total net debt applicable to the limit as a percentage of debt limit	1.4%	1.2%	1.0%	0.9%

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

2019	2020	2021	2022	2023	2024
$ 29,486,431	$ 31,173,053	$ 34,452,173	$ 36,197,721	$ 42,753,541	$ 51,001,758
25%	25%	25%	25%	25%	25%
$ 7,371,608	$ 7,793,263	$ 8,613,043	$ 9,049,430	$ 10,688,385	$ 12,750,440
$ 69,425	$ 60,855	$ 56,490	$ 134,430	$ 129,125	$ 123,455
(13,171)	(14,175)	(17,698)	(17,974)	(17,446)	(17,257)
$ 56,254	$ 46,680	$ 38,792	$ 116,456	$ 111,679	$ 106,198
$ 7,315,354	$ 7,746,583	$ 8,574,251	$ 8,932,974	$ 10,576,706	$ 12,644,242
0.8%	0.6%	0.5%	1.3%	1.0%	0.8%

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**
2015	339,455	$ 9,968,436	29,366	66,521	4.5
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

* Information from The Economic Development Alliance for Brazoria County - Debbie Pennington. 2022 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	2024 Number of Employees	2024 Rank	2024 % of Total County Employment	2015 Number of Employees	2015 Rank	2015 % of Total County Employment
Alvin ISD	4,074	1	2.2%	2,955	3	1.8%
The Dow Chemical Company	3,666	2	2.0%	3,900	2	2.4%
Texas Department of Criminal Justice	2,579	3	1.4%	2,409	5	1.5%
Zachary Group	2,541	4	1.4%	-		-
Pearland ISD	2,471	5	1.3%	2,584	4	1.6%
Brazosport ISD	2,000	6	1.1%	1,699	7	1.1%
Kelsey-Seybold	1,684	7	0.9%	-		-
Brazoria County	1,475	8	0.8%	1,444	8	0.9%
Turner Industries	1,272	9	0.7%	-		-
Rice Tec	1,166	10	0.6%	-		-
Fluor Corporation	-		-	6,023	1	3.8%
Infinity Group	-		-	2,258	6	1.4%
Olin Corporation	-		-	1,087	9	0.7%
Phillips 66	-		-	1,030	10	0.6%
Total	22,928		12.4%	25,389		15.8%
Total County Employment	186,243			160,081		

Source: Economic Development Alliance of Brazoria County
Texas Workforce Commission website http://www.tracer2.com

Note: All 2024 employers exclude retail.

BRAZORIA COUNTY, TEXAS Table 15

Full-Time County Government Employees by Function
Last Ten Fiscal Years

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General administration	78	76	76	80	84	90	75	74	71	73
Judicial and legal	225	221	226	229	235	241	242	243	245	248
Financial administration	117	127	124	130	129	128	130	128	132	130
Elections	3	10	11	11	9	12	11	13	12	15
Public facilities	25	26	27	25	27	28	25	27	27	27
Public safety	227	227	226	225	246	249	259	261	266	279
Corrections	271	273	277	267	270	261	267	271	284	279
Public transportation	164	165	174	180	181	184	181	177	172	184
Health and welfare	82	82	83	83	81	86	88	88	90	88
Culture and recreation	141	148	153	157	164	169	166	169	166	163
Conservation	10	7	10	9	9	7	7	9	10	10
Environmental protection	4	4	3	3	3	3	4	4	4	4
Community development	4	4	4	4	4	4	5	4	5	5
Airport	12	12	13	13	13	14	14	14	14	14
Total	1,363	1,382	1,407	1,416	1,455	1,476	1,474	1,482	1,498	1,519

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 2015	2016	2017	2018	2019
General Administration:					
County Clerk:					
Marriage License applications	2,345	2,413	2,378	2,335	2,392
Birth certificates filed	1,023	1,074	1,235	1,193	1,229
Death certificates filed	1,502	1,604	1,662	1,789	1,964
Probate cases filed	894	951	912	931	946
Beer license applications	76	81	89	91	79
Judicial and Legal:					
District Court Level:					
Beginning civil cases pending	5,560	4,934	5,160	5,496	6,072
Civil cases docket adjustment	(84)	(5)	(38)	(29)	(74)
Civil cases filed	6,106	6,461	6,321	6,841	7.216
Civil cases disposed	(6,648)	(6,230)	(5,947)	(6,236)	(6,649)
Ending civil cases pending	4,934	5,160	5,496	6,072	6,565
Beginning criminal cases pending	2,282	2,022	2,021	2,085	2,289
Criminal cases docket adjustment	(374)	(69)	(28)	(174)	29
Criminal cases filed	3,432	3,603	3,590	3,736	3,752
Criminal cases disposed	(3,318)	(3,535)	(3,498)	(3,358)	(3,905)
Ending criminal cases pending	2,022	2,021	2,085	2,289	2,165
County Court Level:					
Beginning civil cases pending	1,213	1,077	1,210	1,539	1,420
Civil cases docket adjustment	(17)	(12)	(17)	(30)	8
Civil cases filed	1,371	1,461	1,612	1,635	2,079
Civil cases disposed	(1,490)	(1,316)	(1,266)	(1,724)	(1,946)
Ending civil cases pending	1,077	1,210	1,539	1,420	1,561
Beginning criminal cases pending	4,926	4,506	4,326	4,513	4,500
Criminal cases docket adjustment	(531)	(249)	(148)	(161)	(119)
Criminal cases filed	7,612	7,493	7,412	7,122	6,105
Criminal cases disposed	(7,501)	(7,424)	(7,077)	(6,974)	(6,902)
Ending criminal cases pending	4,506	4,326	4,513	4,500	3,584
Beginning juvenile cases pending	142	143	94	115	103
Juvenile cases docket adjustment	(26)	31	56	44	19
Juvenile cases filed	515	402	389	362	340
Juvenile cases disposed	(488)	(482)	(424)	(418)	(333)
Ending juvenile cases pending	143	94	115	103	129

Fiscal Year				
2020	2021	2022	2023	2024
2,973	2,472	2,348	2,193	2,224
704	652	760	704	629
2,257	2,706	2,544	2,327	2,247
953	1,116	1,097	920	1,015
68	85	98	96	70
6,565	7,371	7,763	8,390	7,767
79	(60)	(87)	(145)	(93)
6,053	6,029	6,267	6,489	6,921
(5,326)	(5,577)	(5,553)	(6,967)	(6,796)
7,371	7,763	8,390	7,767	7,799
2,165	2,166	2,689	3,004	3,082
(351)	6	299	(70)	(417)
3,413	3,408	3,472	3,388	3,459
(3,061)	(2,891)	(3,456)	(3,240)	(3,514)
2,166	2,689	3,004	3,082	2,610
1,561	1,879	2,034	1,569	1,665
(2)	(35)	(151)	(8)	(125)
1,506	1,444	1,466	1,600	1,464
(1,186)	(1,254)	(1,780)	(1,496)	(1,709)
1,879	2,034	1,569	1,665	1,295
3,584	3,807	3,545	3,491	3,680
(292)	(60)	130	(57)	(103)
4,573	4,592	4,596	5,030	4,800
(4,058)	(4,794)	(4,780)	(4,784)	(4,718)
3,807	3,545	3,491	3,680	3,659
129	120	136	82	55
23	61	-	1	17
258	155	251	190	235
(290)	(200)	(305)	(218)	(239)
120	136	82	55	68

(continued)

BRAZORIA COUNTY, TEXAS

Operating Indicators by Function - Continued
Last Ten Fiscal Years

Function	Fiscal Year 2015	2016	2017	2018	2019
Judicial and Legal:					
Justice of the Peace Level:					
Cases Filed:					
Traffic	40,033	38,434	41,957	51,183	44,669
Non-traffic	14,983	9,437	8,614	8,428	7,933
Small claims suits	2,305	2,534	2,946	3,812	5,707
Forcible entry & detainer	2,806	3,060	3,106	3,384	3,878
Other civil suits	1,268	1,305	1,425	1,518	1,705
Cases Disposed:					
Traffic	23,115	21,937	24,016	30,072	26,721
Non-traffic	8,638	3,822	3,425	3,594	3,388
Small claims suits	1,238	1,493	1,586	2,145	2.801
Forcible entry and detainer	2,527	2,784	2,786	3,012	3,604
Other civil suits	565	575	638	698	838
Inquests	387	405	483	503	536
Financial Administration:					
County Auditor:					
Accounts payable checks issued	17,441	16,867	17,212	17,837	17,203
Accounts payable wires issued	122	109	91	86	88
Accounts payable ACH's issued	2,333	3,628	4,198	4,673	4,963
Human Resources:					
Pre-employment drug screens	205	256	230	219	257
Employee random drug screens	168	115	113	97	106
Payroll checks	1,278	1,069	1,235	1,105	866
Payroll advices	37,820	39,474	38,935	39,410	39,926
Purchasing:					
Number of purchase orders issued	7,482	7,350	7,828	7,410	8,127
Tax Assessor-Collector:					
Registered voters	187,525	201,682	200,914	205,206	213,158
Voting precincts	63	63	63	63	67
Elections:					
Computerized Voting Equipment:					
Judges booths	135	135	125	125	125
Regular voting machines	623	679	675	675	675
ADA compliant voting machine	125	125	125	125	125
Ballot scanners	-	-	-	-	-

Fiscal Year				
2020	2021	2022	2023	2024
39,519	34,347	30,158	29,082	26,550
7,364	7,327	6,943	6,184	5,795
6,602	8,451	8,619	8,818	9,947
2,513	2,017	3,521	4,059	4,084
1,520	1,430	1,564	1,406	1,287
21,864	18,786	16,996	16,789	14,205
3,056	3,033	3,122	2,574	2,278
3,178	3,628	4,931	5,516	5,734
2,272	1,618	3,078	3,690	3,750
629	461	728	741	631
616	764	674	698	604
15,790	16,370	20,527	16,503	14,551
82	95	90	84	121
4,873	5,127	5,264	4,947	4,731
248	232	204	269	276
104	134	95	97	171
981	942	1,242	1,112	1,120
40,787	41,066	41,159	40,881	42,192
7,370	7,339	7,363	6,937	6,489
222,077	227,043	227,520	240,927	247,271
67	78	78	80	80
125	125	125	125	125
675	675	-	-	-
125	125	800	800	800
-	-	125	125	125

(continued)

BRAZORIA COUNTY, TEXAS

Operating Indicators by Function - Continued
Last Ten Fiscal Years

Function	Fiscal Year 2015	2016	2017	2018	2019
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	575	619	689	830	868
Indigent Health Care:					
Indigent patients	246	303	297	282	276
Water Lab:					
Water tests performed	7,804	9,155	11,215	9,972	8,514
Culture and Recreation:					
Library:					
Library locations	12	12	12	12	12
Collection inventory	736,265	737,455	645,114	526,636	588,835
Items checked out	1,591,214	1,830,903	1,787,335	1,580,421	1,663,210
Library program attendance	49,845	64,461	61,312	57,329	76,175
Internet usage	229,613	217,959	247,563	66,459	97,112
Parks and Recreation:					
Museum	1	1	1	1	1
Environmental Protection:					
Flood Plain Administrator:					
Construction permits issued	926	1,292	1,099	1,216	1,016
Estimated value of construction	243,392,826	302,561,181	302,484,639	367,733,505	241,183,117
Community Development:					
First time homebuyers	9	7	3	6	2
Reconstructions (home replacement)	4	2	2	-	-
Rehabilitation (home repair)	-	2	-	2	8

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				
2020	2021	2022	2023	2024
209,962	209,962	209,962	209,962	209,962
1,073	698	902	902	902
96	205	205	205	205
52	52	52	52	52
24	26	26	26	26
904	659	931	715	561
209	125	105	91	106
8,165	8,140	7,993	8,140	8,323
12	12	12	12	12
445,810	413,378	406,893	408,028	405,670
1,099,828	1,257,972	1,403,618	1,526,953	1,475,590
41,103	28,718	43,310	16,151	69,591
59,834	46,631	56,150	65,668	65,923
1	1	1	1	1
1,291	1,485	2,299	1,382	1,549
345,615,231	416,088,619	756,149,744	1,313,932,447	737,760,766
3	-	-	-	-
-	4	2	2	2
1	2	-	-	-

BRAZORIA COUNTY, TEXAS Table 17

Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal Year									
Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
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	9	10	10	10	10	10	10	10	10	10
Public Safety:										
Sheriff Vehicles	123	129	138	128	134	143	160	139	168	188
Constable Vehicles	40	40	40	46	49	56	63	66	68	74
Public Transportation:										
Roads - Paved (miles)	1,058.29	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
Roads - Unpaved (miles)	170.32	171.82	173.32	174.82	176.32	177.82	179.32	180.82	181.00	181.00
Bridges	146	147	149	149	151	152	154	155	158	159

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 unit, each major fund, and the aggregate remaining fund information of Brazoria County, Texas (the "County"), as of and for the year ended September 30, 2024, 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 6, 2025.

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 6, 2025

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 the County's major federal and state programs for the year ended September 30, 2024. 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, 2024.

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; 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 the 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 or 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 or 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 or 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 6, 2025


STATE OF TEXAS
COUNTY OF BRAZORIA

BRAZORIA COUNTY, TEXAS
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2024

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:
   - 14.218 Community Development Block Grant
   - 14.871 Section 8 Housing Voucher Program
   - 21.027 Coronavirus State and Local Fiscal Recovery Act
   - 97.039 Hazard Mitigation Grant Program

   State:
   - TJJD Cluster Programs

8. Dollar threshold used to distinguish between Type A and Type B programs: Federal $ 1,501,925; State $ 750,000.

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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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 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.

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	$ 30,966
School Breakfast Program (1)	10.553	TX-020-2025	2,985
			33,951
Passed Through Texas Health and Human Services Commission:			
National School Lunch Program (1)	10.555	TX-020-2024	49,621
National School Lunch Program (1)	10.555	TX-020-2025	4,863
Passed Through Texas Department of Agriculture:			
Supply Chain Assistance Grant (1)	10.555	236TX400N8903	9,567
			64,051
Passed Through Texas Health and Human Services Commission:			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	HHS000801100001	1,749,246
			1,749,246
Passed Through Texas Department of Agriculture:			
State Administrative Expenses	10.560	246TX312N2533	3,032
			3,032
Passed Through Texas Health and Human Services Commission:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	HHS000801100001	139,468
			139,468
TOTAL DEPARTMENT OF AGRICULTURE			$ 1,989,748
U.S. Department of Housing and Urban Development:			
Direct Program:			
Community Development Block Grant	14.218	B-20-UC-48-0005	$ 2,479
Community Development Block Grant	14.218	B-21-UC-48-0005	357,702
Community Development Block Grant	14.218	B-22-UC-48-0005	505,882
Community Development Block Grant	14.218	B-23-UC-48-0005	647,080
Passed Through Texas General Land Office:			
Community Development Block Grant	14.218	---	137,653
			1,650,796
Passed Through Texas General Land Office:			
Community Development Block Grant/State's Program	14.228	19-076-003-B352	3,704,346
			3,704,346
Direct Program:			
Emergency Solutions Grant Program	14.231	COVID-19 S-21-UW-48-0006	104,278
			104,278

(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-21-UC-48-0230	$ 60,198
Home Investment Partnership Program	14.239	M-22-UC-48-0230	210,095
Home Investment Partnership Program	14.239	M-23-UC-48-0230	58,366
Home Investment Partnership Program	14.239	M-21-UP-48-0230	5,444
			334,103
Direct Program:			
Section 8 Housing Voucher Program	14.871	TX484VO 0022	1,275,989
Section 8 Housing Voucher Program	14.871	TX484VO 0023	5,170,127
			6,446,116
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			$ 12,239,639
U.S. Department of the Interior:			
Direct Program:			
Payments in Lieu of Taxes	15.226	--	$ 66,974
			66,974
Direct Program:			
GoMESA	15.435	--	157,238
			157,238
Direct Program:			
Sport Fish Restoration	15.605	FD-TX-F312 B-1	11,110
			11,110
TOTAL U.S. DEPARTMENT OF THE INTERIOR			$ 235,322
U.S. Department of Justice:			
Passed Through Office of the Governor - Criminal Justice Division:			
Crime Victim Assistance	16.575	1353521	$ 311,569
Crime Victim Assistance	16.575	3808505	11,605
			323,174
Passed Through Office of the Governor - Criminal Justice Division:			
Violence Against Women Formula Grants	16.588	3123608	124,254
Violence Against Women Formula Grants	16.588	3123609	10,007
			134,261
Passed Through the Bureau of Justice Assistance			
State Criminal Alien Assistance Program	16.606	15PBJA-23-RR-05923-SCAA	107,143
			107,143
Passed Through the Bureau of Justice Assistance			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-01861-JAGX	5,000
			5,000

(continued)

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Justice: - Continued			
Direct Program:			
Equitable Sharing Program	16.922	--	$ 286,074
			286,074
TOTAL U.S. DEPARTMENT OF JUSTICE			$ 855,652
U.S. Department of Transportation:			
Passed Through Texas Department of Transportation:			
Airport Improvement Program	20.106	2212CVANGLE	$ 3,870
			3,870
Passed Through Texas Department of Transportation:			
Highway Planning and Construction Program	20.205	CSJ 0912-31-304	3,133,306
Highway Planning and Construction Program	20.205	CSJ 0912-31-305	646,852
			3,780,158
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			$ 3,784,028
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	$ 1,279,981
			1,279,981
Direct Program:			
Coronavirus State and Local Fiscal Recovery Funds	21.027	--	24,988,669
			24,988,669
Direct Program:			
Local Assistance and Tribal Consistency Fund	21.032	--	74,711
			74,711
TOTAL U.S. DEPARTMENT OF TREASURY			$ 26,343,361
Federal Communications Commission:			
Passed Through the Universal Service Administration Company:			
E-Rate Library Program	32.001	44301996	$ 140,273
TOTAL FEDERAL COMMUNICATIONS COMMISSION			$ 140,273
U.S. National Endowment for Humanities:			
Direct:			
Grants to States	45.310	--	$ 1,188
TOTAL U.S. NATIONAL ENDOWMENT FOR HUMANITIES			$ 1,188

(continued)

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Health and Human Services:			
Passed Through Texas Health and Human Services Commission:			
Medical Reserve Corp Small Grant Program	93.008	HHS001409300014	$ 23,621
			23,621
Passed Through Texas Health and Human Services Commission:			
Public Health Emergency Preparedness	93.069	HHS001311300012	19,848
Public Health Emergency Preparedness	93.069	HHS001439300008	12,187
Public Health Emergency Preparedness	93.069	HHS001311200028	105,474
Public Health Emergency Preparedness	93.069	HHS001439500015	43,324
			180,833
Passed Through Texas Health and Human Services Commission:			
Immunization Cooperative Agreements	93.268	HHS001331300008	82,691
Immunization Cooperative Agreements	93.268	COVID-19 HHS001019500005	375,354
			458,045
Passed Through Texas Health and Human Services Commission:			
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	HHS001075800001	73,469
			73,469
Passed Through Texas Health and Human Services Commission:			
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public health or Healthcare Crises	93.391	HHS001057600006	16,230
			16,230
Passed Through Texas Department of Family and Protective Services:			
Foster Care Title IV-E	93.658	HHS000285000021	17,707
Foster Care Title IV-E	93.658	HHS000285100027	200,013
			217,720
Passed Through Texas Health and Human Services Commission:			
CDC's Collaboration with Academia to Strengthen Public Health	93.967	HHS001308700001	28,106
			28,106
Passed Through Texas Department of Family and Protective Services:			
Preventative Health and Health Services Block Grant	93.991	HHS001324900008	21,464
			21,464
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			$ 1,019,488

(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-4332-PW-05513(0)	$ 5,159
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-05990(0)	1,423
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-06088(0)	(1,232)
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-06511(0)	4,052
Disaster Grants - Public Assistance	97.036	PA-06-TX-4586-PW-01226(0)	7,799
			17,201
Passed Through Texas Department of Public Safety's Division of Emergency Management:			
Hazard Mitigation Grant Program	97.039	4332-0053-TX	3,119,328
Hazard Mitigation Grant Program	97.039	4332-0054-TX	53,585
			3,172,913
Passed Through the Department of Public Safety's Division of Homeland Security Grants:			
Homeland Security Grant Program	97.067	2970807	39,394
Homeland Security Grant Program	97.067	4572801	79,500
Homeland Security Grant Program	97.067	2970808	129,660
Homeland Security Grant Program	97.067	2985907	4,624
Homeland Security Grant Program	97.067	2985908	4,170
Homeland Security Grant Program	97.067	4574202	8,000
			265,348
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			$ 3,455,462
TOTAL FEDERAL ASSISTANCE			$ 50,064,161
TOTAL MAJOR PROGRAMS			$ 36,258,494
TYPE A PROGRAM			$ 1,501,925

(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	$ 100,208
		100,208
Direct Programs:		
Infectious Disease Control Unit - Food Borne Associated Infestations	HHS0001315700004	59,151
		59,151
Direct Programs:		
RLSS/LPHS Community & Rural Health Program	HHS001324900008	18,797
		18,797
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES		$ 178,156
Texas Juvenile Justice Department:		
Direct Programs:		
State Aid Program (1)	TJJD-A-24-020	$ 1,854,775
State Aid Program (1)	TJJD-A-25-020	83,180
State Aid Program (1)	TJJD-D-24-020	309,472
State Aid Program (1)	TJJD-D-25-020	67,116
Juvenile Justice Alternative Education Program (Boot Camp) (1)	TJJD-P-24-020	72,498
Juvenile Justice Alternative Education Program (Boot Camp) (1)	TJJD-P-25-020	2,666
Risk Needs Assessment (1)	2024-DSA-DSACP	101,615
Regional Diversion Alternative (RDA) (1)	RDA I-2025-00849	7,800
Juvenile Justice Emergent Funds (1)	TJJD-SE-2023-02145	8,721
TOTAL TEXAS JUVENILE JUSTICE DEPARTMENT		$ 2,507,843
Texas Commission on Environmental Quality:		
Direct Program:		
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-05513(0)	$ 430
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-05990(0)	118
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-06511(0)	338
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-06928(0)	9,090
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY		$ 9,976
Texas Department of Transportation:		
Direct Program:		
Routine Airport Maintenance	M2412ANGL-FY24RAMP	$ 99,995
		99,995

(continued)

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Texas Department of Transportation: - Continued		
Direct Program:		
2020 County Transportation Infrastructure Fund (CTIF)	CTIF-02-020	$ 414,886
		414,886
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION		$ 514,881
Office of Attorney General:		
Direct Program:		
Victim Coordinator Liaison Grant (VCLG)	C-00855	$ 45,256
Victim Coordinator Liaison Grant (VCLG)	C-01544	4,196
		49,452
Direct Program:		
Texas Victim Information and Notification Everyday (VINE)	20222344900-318-01	30,285
		30,285
TOTAL OFFICE OF ATTORNEY GENERAL		$ 79,737
Texas Task Force on Indigent Defense:		
Direct Program:		
Indigent Defense Services	212-24-020	$ 172,201
TOTAL TEXAS TASK FORCE ON INDIGENT DEFENSE		$ 172,201
General Land Office:		
Direct Program:		
Beach Cleaning and Maintenance Assistance	16-124-001	$ 40,604
TOTAL GENERAL LAND OFFICE		$ 40,604
Department of Public Safety:		
Passed Through Division of Emergency Management:		
Hazard Mitigation Grant	4332-0053-TX	$ 704,859
Hazard Mitigation Grant	4332-0054-TX	13,396
TOTAL DEPARTMENT OF PUBLIC SAFETY		$ 718,255
Office of the Governor (Criminal Justice Division):		
Direct:		
Drug Court Program	4519102	$ 155.944
Drug Court Program	4519103	7,611
		163,555

(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	$ 98,404
		98,404
Direct:		
DWI Court Program	4519202	132,549
DWI Court Program	4519203	5,527
		138,076
Direct:		
Veterans Court Program	4519402	77,577
Veterans Court Program	4519403	5,113
		82,690
Passed Through Houston-Galveston Area Council:		
H-GAC Communication Tower	0996	712,719
		712,719
Direct:		
Regional Mental Health Services	SF 421 #26067-21	2,300
		2,300
Passed Through Harris County:		
Texas Anti-Gang Grant Program	254812	102,495
		102,495
TOTAL OFFICE OF THE GOVERNOR (CRIMINAL JUSTICE DIVISION)		$ 1,300,239
Texas Veterans Commission:		
Direct Program:		
Brazoria County Veterans Court Program	R-2022-01731	$ 3,496
Brazoria County Veterans Court Program	G-2024-2018005153	957
TOTAL TEXAS VETERANS COMMISSION		$ 4,453
Texas Motor Vehicle Crime Prevention Authority:		
Passed Through Galveston County:		
Gulf Coast Auto Crimes Task Force	608-24-0840000	$ 82,029
TOTAL TEXAS MOTOR VEHICLE CRIME PREVENTION AUTHORITY		$ 82,029
TOTAL STATE ASSISTANCE		$ 5,608,374
TOTAL MAJOR PROGRAMS		$ 2,507,843
TYPE A PROGRAM		$ 750,000

(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, 2024

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, 2024:

Program Title	ALN Number	Amount
Women, Infants and Children (WIC)	10.557	$ 189,386
Supplemental Nutrition Assistance Program	10.561	1,240
CPS-Cities Readiness Initiative	93.069	13,355
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	13,329
Response to Public Health or Healthcare Crises	93.391	2,204
Foster Care Title IV-E	93.658	18,958
CDC's Collaboration with Academia to Strengthen Public Health	93.967	4,593
Total		$ 243,065

5. Indirect Cost Rate - The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2.CFR.200.414. Uniform Guidance 200.510(6) requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that 200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.


STATE OF TEXAS
COUNTY OF BRAZORIA