



2024

25

# Proposed Budget



# CITY OF BRENHAM TEXAS PROPOSED BUDGET FOR THE FISCAL YEAR OCTOBER 1, 2024 - SEPTEMBER 30, 2025

*Senate Bill No. 2, Section 102.007 of the Local Government Code requires the above information be included on the cover page of the annual budget documents.*

**This budget will raise more total property taxes than last year's budget by \$959,022, which is a 9.42 percent increase, and of that amount, \$364,048 is tax revenue to be raised from new property added to the tax roll this year.**

**On the September 5 and September 19 City Council Meetings, a record vote was taken of the following City Council members on the adoption of the Fiscal Year 2024-2025 proposed budget. The recorded vote on the adoption of the budget is as follows:**

CITY COUNCIL MEMBERS	09/05/24 VOTE	09/19/24 VOTE
Mayor Atwood Kenjura	N/A	N/A
Mayor Pro-Tem Clint Kolby, Position 5 At-Large	N/A	N/A
Shannan Canales, Ward 1	N/A	N/A
Albert Wright, Ward 2	N/A	N/A
Dr. Paul LaRoche III, Ward 3	N/A	N/A
Adonna Saunders, Ward 4	N/A	N/A
Leah Cook, Position 6 At-Large	N/A	N/A

**The property tax rate for preceding fiscal year and current fiscal year:**

	FY 2024 - 2025		FY 2023 - 2024	
Property Tax Rate	\$	0.4584	\$	0.4584
No-New-Revenue Tax Rate	\$	0.4555	\$	0.4445
No-New-Revenue Maintenance & Operations Tax Rate	\$	0.3119	\$	0.3007
Voter-Approval Tax Rate	\$	0.4666	\$	0.4606
Debt Rate	\$	0.1420	\$	0.1482
Amount of Municipal Debt Obligation:	\$	3,384,365	\$	3,087,497

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## FUND STRUCTURE

The City of Brenham uses fund accounting to ensure compliance with finance related requirements. The chart below shows all the funds included in the budget and the accounting basis for the ACFR versus the Budget. The budget document follows the fund layout below.

			ACFR	BUDGET								
<b>PRIMARY GOVERNMENT</b>	<b>GOVERNMENTAL FUNDS</b>	<b>GENERAL FUND</b>	101 GENERAL FUND (MAIN OPERATING FUND) 215 AIRPORT FUND (SUB-FUND) 225 MOTORCYCLE/PD EQUIPMENT (SUB-FUND) 226 PUBLIC SAFETY TRAINING (SUB-FUND) 232 DONATIONS (SUB-FUND) 235 FIRE DEPT GRANTS (SUB-FUND) 236 CAPITAL/NON-ROUTINE ITEMS (SUB-FUND) 249 TOURISM & MARKETING (SUB-FUND)	MODIFIED ACCRUAL	MODIFIED ACCRUAL W/ EXCEPTIONS*							
		<b>DEBT SERVICE</b>	118 DEBT SERVICE FUND									
		<b>OTHER GOVERNMENTAL FUNDS</b>	<b>SPECIAL REVENUE FUNDS</b>			109 HOTEL/MOTEL FUND 229 CRIMINAL LAW ENFORCEMENT FUND 244 WATER IMPACT FEES FUND 245 WASTEWATER IMPACT FEES FUND 233 COURTS SECURITY/TECHNOLOGY FUND 260 BRENHAM COMMUNITY PROJECTS FUND						
		<b>CAPITAL PROJECT FUNDS</b>	203 AIRPORT CAPITAL IMPROVEMENTS FUND 234 PARKS CAPITAL IMPROVEMENTS FUND 237 STREETS/DRAINAGE FUND 270 GENERAL GOV CAPITAL PROJECTS FUND 301 TIRZ NO 1 FUND									
		<b>BUSINESS-TYPE FUNDS</b>	<b>ENTERPRISE FUNDS</b>			102 ELECTRIC FUND 103 GAS FUND 104 WATER FUND 105 WASTEWATER FUND 106 SANITATION FUND 107 DRAINAGE FUND 122 ELECTRIC WPC (SUB-FUND) 123 GAS WPC (SUB-FUND) 134 WATER CAPITAL PROJECTS 135 SEWER CAPITAL PROJECTS 137 DRAINAGE CAPITAL PROJECTS 710 CONSUMER DEPOSIT FUND	ACCRUAL	ACCRUAL W/ EXCEPTIONS*				
						<b>INTERNAL SERVICE FUNDS</b>			220 CENTRAL FLEET FUND 240 VERF FUND 500 WORKERS COMP FUND 600 EMPLOYEE BENEFITS FUND			
						<b>COMPONENT UNIT</b>			<b>BRENHAM COMMUNITY DEVELOPMENT CORPORATON</b>	250 BCDC	MODIFIED ACCRUAL	MODIFIED ACCRUAL W/ EXCEPTIONS*
										252 BCDC CAPITAL PROJECTS FUND		

\*Exceptions: 1) Capital expenditures are budgeted instead of depreciation; 2) Debt principal payments are budgeted; 3) Amortization of bond premiums/discounts are not budgeted; 4) Losses on sale of fixed assets are not budgeted and sales are budgeted only if the asset is fully depreciated; and 5) Accrued comp time is not budgeted. Budgetary control is at the fund level. Budget amendments must be done by ordinance.

# 5-Year Plan & Budget Calendar

FY 2024-2025

JANUARY 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

January 2 - 5 Year Plan Kickoff

FEBRUARY 2024						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

MARCH 2024						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

March 15 - 5-year Plans Requests Due to Budget Office (Personnel, Equipment and Capital Projects)

March 18 - Base Budget Kickoff with RAE and Base Budget requests sent to Depts

March 18 - April 12 - Budget Office compiles 5-year plans

APRIL 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

April 15 - 26 - 5 year plan Departmental Meetings with Budget Team

April 29 - May 17 - Budget Office creates Final Proposed 5-year Plan and supporting materials

MAY 2024						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

May 3 - Base Budgets and RAE due back to Budget Office

May 20 - City Council Budget Retreat (5-year plan discussion)

JUNE 2024						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

June 3 - 14 - Departmental Budget Meetings with Budget Team (FY 24-25 Budget Discussions)

June 17 - July 19 - Final FY 24-25 Proposed Budgets Compiled

JULY 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

July 22 & 23 - City Council Budget Workshop

July 25 - Receive Certified Appraisal Values

AUGUST 2024						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August 1 - Council Meeting: Discuss tax rate, take record vote & schedule Public Hearings on the proposed tax rate

August 2 - Proposed Budget filed with City Secretary and put on City's website

August 13 - Notice of Public Hearing on Proposed Budget published

August 20 - Notice of Public Hearing on Proposed Property Tax Rate published (website 19th)

SEPTEMBER 2024						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

September 5 - Council Meeting: Public Hearing on the Budget; Budget Adoption (1st reading)

Ratify Property Tax Increase in Budget, Public Hearing on Tax Rate, Adopt Tax Rate (1st Reading)

September 19 - Council Meeting: Second Reading of Ordinances to Adopt the Tax Rate & Budget

September 20 - Statement on tax rate published on City's website

OCTOBER 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	

October 1 - Fiscal Year 2025 begins

\*All public hearings and advertisements for public hearings are subject to change based on the proposed tax rate and the specific requirements for each rate as it relates to the voter-approval tax rate (above, below, same as)

**CITY OF BRENHAM  
FY25 PROPOSED BUDGET  
COMBINED FUND SUMMARY**

<b>IN \$</b>	<b>TOTAL GENERAL FUND</b>	<b>DEBT SERVICE FUND</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>CAPITAL PROJECT FUNDS</b>	<b>ENTERPRISE FUNDS</b>	<b>INTERNAL SERVICE FUNDS</b>	<b>BCDC</b>	<b>TOTAL</b>
<b>BEGINNING FUND BALANCE/WRKG CAP</b>	8,898,105	1,021,601	374,633	11,471,309	31,814,936	1,975,554	2,916,200	58,472,338
<b>TOTAL REVENUES</b>	22,757,717	3,185,665	1,243,125	1,069,486	53,828,254	3,097,598	3,754,082	88,935,927
<b>TOTAL EXPENDITURES</b>	27,328,635	3,384,365	49,292	10,162,574	61,813,280	3,079,227	1,776,392	107,593,765
<b>OTHER FINANCING SOURCES (USES)</b>								
TRANSFERS IN	4,189,387	-	-	988,750	935,302	-	300,000	6,413,439
TRANSFERS OUT	(158,683)	-	(1,126,400)	-	(3,410,666)	-	(1,717,690)	(6,413,439)
NOTE PROCEEDS	-	-	-	-	139,904	-	-	139,904
INSURANCE PROCEEDS	19,629	-	-	-	-	-	-	19,629
DEBT PROCEEDS	-	-	-	-	26,760,000	-	-	26,760,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	4,050,333	-	(1,126,400)	988,750	24,424,540	-	(1,417,690)	26,919,533
<b>CHANGE IN FUND BALANCE/NET POSITION</b>	(520,585)	(198,700)	67,433	(8,104,338)	16,439,514	18,371	560,000	8,261,695
<b>ENDING FUND BALANCE/WRKG CAP</b>	8,377,520	822,901	442,066	3,366,971	48,254,450	1,993,925	3,476,200	66,734,033

**CITY OF BRENHAM  
FY25 PROPOSED BUDGET  
COMBINED FUND SUMMARY - GENERAL FUND**

<b>IN \$</b>	<b>FUND 101 GENERAL GOVT</b>	<b>FUND 215 AIRPORT</b>	<b>FUND 225 PD EQUIP FUND</b>	<b>FUND 226 PUBLIC SAFETY TRAINING FUND</b>	<b>FUND 232 DONATIONS FUND</b>	<b>FUND 236 NON- ROUTINE FUND</b>	<b>FUND 249 TOURISM &amp; MKTING</b>	<b>TOTAL</b>
<b>BEGINNING FUND BALANCE</b>	7,852,171	0	160,830	16,525	375,554	638,027	(145,003)	8,898,105
<b>REVENUES</b>								
<b>TOTAL REVENUES</b>	21,331,757	653,510	3,500	2,750	115,500	-	650,700	22,757,717
<b>EXPENDITURES</b>								
<b>TOTAL EXPENDITURES</b>	24,415,757	768,443	164,330	5,000	81,000	372,630	1,521,475	27,328,635
<b>OTHER FINANCING SOURCES (USES)</b>								
TRANSFERS IN	3,223,054	114,933	-	-	-	-	851,400	4,189,387
TRANSFERS OUT	(158,683)	-	-	-	-	-	-	(158,683)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-	-
INSURANCE PROCEEDS	19,629	-	-	-	-	-	-	19,629
DEBT PROCEEDS	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	3,084,000	114,933	-	-	-	-	851,400	4,050,333
<b>CHANGE IN FUND BALANCE</b>	-	-	(160,830)	(2,250)	34,500	(372,630)	(19,375)	(520,585)
<b>ENDING FUND BALANCE</b>	7,852,171	0	-	14,275	410,054	265,397	(164,378)	8,377,520



**CITY OF BRENHAM  
 FY25 PROPOSED BUDGET  
 COMBINED FUND SUMMARY - DEBT SERVICE FUND**

<b>IN \$</b>	<b>FUND 118 DEBT SERVICE FUND</b>
<b>BEGINNING FUND BALANCE (WORKING CAP)</b>	1,021,601
<b>TOTAL REVENUES</b>	3,185,665
<b>TOTAL EXPENDITURES</b>	3,384,365
<b>OTHER FINANCING SOURCES (USES)</b>	
TRANSFERS IN	
TRANSFERS OUT	
PAYMENT TO PRIMARY GOVERNMENT	
DEBT PROCEEDS	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-
<b>CHANGE IN FUND BALANCE</b>	(198,700)
<b>ENDING FUND BALANCE</b>	822,901

**CITY OF BRENHAM  
FY25 PROPOSED BUDGET  
COMBINED FUND SUMMARY - SPECIAL REVENUE FUNDS**

<b>IN \$</b>	<b>FUND 109 HOTEL/MOTEL FUND</b>	<b>FUND 229 CRIMINAL LAW ENFORCE</b>	<b>FUND 233 COURTS SECURITY/ TECH</b>	<b>FUND 244 WATER IMPACT FEES</b>	<b>FUND 245 WASTEWATER IMPACT FEES</b>	<b>FUND 260 BRENHAM COMMUNITY PROJECTS</b>	<b>TOTAL SPECIAL REVENUE FUNDS</b>
<b>BEGINNING FUND BALANCE</b>	163,988	125,563	84,074	-	-	1,008	374,633
<b>TOTAL REVENUES</b>	931,000	18,000	44,125	187,500	62,500	-	1,243,125
<b>TOTAL EXPENDITURES</b>	19,600	1,292	28,400	-	-	-	49,292
<b>OTHER FINANCING SOURCES (USES)</b>							
TRANSFERS IN	-	-	-	-	-	-	-
TRANSFERS OUT	(911,400)	-	(15,000)	(150,000)	(50,000)	-	(1,126,400)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-
DEBT PROCEEDS	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(911,400)	-	(15,000)	(150,000)	(50,000)	-	(1,126,400)
<b>CHANGE IN FUND BALANCE</b>	-	16,708	725	37,500	12,500	-	67,433
<b>ENDING FUND BALANCE</b>	163,988	142,271	84,799	37,500	12,500	1,008	442,066

**CITY OF BRENHAM  
FY25 PROPOSED BUDGET  
COMBINED FUND SUMMARY - CAPITAL PROJECT FUNDS**

<b>IN \$</b>	<b>FUND 203 AIRPORT CAPITAL</b>	<b>FUND 234 PARKS CAPITAL PROJECTS</b>	<b>FUND 237 STREETS CAPITAL PROJECTS</b>	<b>FUND 270 GEN GOVT CAPITAL PROJECTS 2021</b>	<b>FUND 301 TIRZ NO 1 FUND</b>	<b>TOTAL CAPITAL PROJECT FUNDS</b>
<b>BEGINNING FUND BALANCE</b>	157	764,252	1,616,342	7,560,689	1,529,869	11,471,309
<b>TOTAL REVENUES</b>	131,250	24,000	60,000	123,000	731,236	1,069,486
<b>TOTAL EXPENDITURES</b>	175,000	1,517,280	668,000	7,683,689	118,605	10,162,574
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	43,750	827,000	118,000	-	-	988,750
TRANSFERS OUT	-	-	-	-	-	-
DEBT PROCEEDS	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	43,750	827,000	118,000	-	-	988,750
<b>CHANGE IN FUND BALANCE</b>	-	(666,280)	(490,000)	(7,560,689)	612,631	(8,104,338)
<b>ENDING FUND BALANCE</b>	157	97,972	1,126,342	(0)	2,142,500	3,366,971

**CITY OF BRENHAM  
FY25 PROPOSED BUDGET  
COMBINED FUND SUMMARY - ENTERPRISE FUNDS**

<b>IN \$</b>	<b>FUND 102/122/132 ELECTRIC</b>	<b>FUND 103/123 GAS</b>	<b>FUND 104/134 WATER</b>	<b>FUND 105/135 WASTE- WATER</b>	<b>FUND 106 SANITATION</b>	<b>FUND 107/137 DRAINAGE</b>	<b>TOTAL ENTERPRISE FUNDS</b>
<b>BEGINNING FUND BALANCE (WORKING CAP)</b>	15,988,764	876,575	5,961,188	7,717,260	579,952	691,197	31,814,936
<b>TOTAL REVENUES</b>	27,113,076	3,445,852	8,292,543	8,349,384	2,713,750	3,913,649	53,828,254
<b>TOTAL EXPENDITURES</b>	26,643,698	2,866,896	13,626,833	12,350,726	2,546,217	3,778,910	61,813,280
<b>OTHER FINANCING SOURCES (USES)</b>							
TRANSFERS IN	735,302	-	150,000	50,000	-	-	935,302
TRANSFERS OUT	(1,626,784)	(589,434)	(620,340)	(436,108)	(138,000)		(3,410,666)
NOTE PROCEEDS	139,904	-	-	-	-	-	139,904
DEBT PROCEEDS	-	-	23,671,000	3,089,000	-	-	26,760,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(751,578)</b>	<b>(589,434)</b>	<b>23,200,660</b>	<b>2,702,892</b>	<b>(138,000)</b>	<b>-</b>	<b>24,424,540</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(282,200)</b>	<b>(10,478)</b>	<b>17,866,370</b>	<b>(1,298,450)</b>	<b>29,533</b>	<b>134,739</b>	<b>16,439,514</b>
<b>ENDING FUND BALANCE (WORKING CAP)</b>	<b>15,706,564</b>	<b>866,097</b>	<b>23,827,558</b>	<b>6,418,810</b>	<b>609,485</b>	<b>825,936</b>	<b>48,254,450</b>

**CITY OF BRENHAM  
 FY25 PROPOSED BUDGET  
 COMBINED FUND SUMMARY - INTERNAL SERVICE FUNDS**

<b>IN \$</b>	<b>FUND 220 CENTRAL FLEET</b>	<b>FUND 240 VERF</b>	<b>FUND 500 WORKERS COMP</b>	<b>FUND 600 EMPLOYEE BENEFITS</b>	<b>TOTAL INTERNAL SERVICE FUNDS</b>
<b>BEGINNING FUND BALANCE</b>	398,575	875,127	181,873	519,979	1,975,554
<b>TOTAL REVENUES</b>	-	113,693	152,824	2,831,081	3,097,598
<b>TOTAL EXPENDITURES</b>	9,675	113,693	126,859	2,829,000	3,079,227
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-	-
<b>CHANGE IN FUND BALANCE</b>	(9,675)	-	25,965	2,081	18,371
<b>ENDING FUND BALANCE</b>	388,900	875,127	207,838	522,060	1,993,925

**CITY OF BRENHAM  
 FY25 PROPOSED BUDGET  
 COMBINED FUND SUMMARY - BCDC FUNDS**

<b>IN \$</b>	<b>FUND 250 BCDC FUND</b>	<b>FUND 252 BCDC CAPITAL FUND</b>	<b>TOTAL BCDC FUNDS</b>
<b>BEGINNING FUND BALANCE</b>	2,194,848	721,352	2,916,200
<b>TOTAL REVENUES</b>	2,994,082	760,000	3,754,082
<b>TOTAL EXPENDITURES</b>	1,276,392	500,000	1,776,392
<b>OTHER FINANCING SOURCES (USES)</b>			
TRANSFERS IN	-	300,000	300,000
TRANSFERS OUT	(1,717,690)	-	(1,717,690)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-
DEBT PROCEEDS	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(1,717,690)	300,000	(1,417,690)
<b>CHANGE IN FUND BALANCE</b>	-	560,000	560,000
<b>ENDING FUND BALANCE</b>	2,194,848	1,281,352	3,476,200



# General Fund 101

**CITY OF BRENHAM  
GENERAL FUND 101  
FY25 PROPOSED BUDGET**

<b>IN \$</b>	<b>Actual 2022-2023</b>	<b>Adopted 2023-2024</b>	<b>Amended 2023-2024</b>	<b>Projected 2023-2024</b>	<b>Proposed 2024-2025</b>	<b>% Change From PY Adopted</b>
<b>REVENUES</b>						
TAXES	16,594,292	16,888,599	16,888,599	17,566,146	18,659,841	10.5%
LICENSES & PERMITS	373,365	401,733	401,733	389,660	405,275	0.9%
INTERGOVERNMENTAL	495,415	507,843	507,843	502,843	527,843	3.9%
CHARGES FOR SERVICES	564,822	636,146	636,146	594,769	586,256	-7.8%
FINES & FORFEITURES	548,645	706,694	706,694	649,535	649,325	-8.1%
INVESTMENT INCOME	320,601	201,733	201,733	522,000	328,500	62.8%
PMT FROM BCDC	-	-	-	-	-	
CONTRIBU/DONATIONS	-	-	-	-	-	
MISCELLANEOUS	204,309	214,159	214,159	185,214	174,717	-18.4%
<b>TOTAL REVENUES</b>	<b>19,101,448</b>	<b>19,556,907</b>	<b>19,556,907</b>	<b>20,410,167</b>	<b>21,331,757</b>	<b>9.1%</b>
<b>EXPENDITURES</b>						
<b>CURRENT:</b>						
CULTURE/RECREATION	3,454,569	3,361,586	3,376,586	3,382,901	3,604,785	7.2%
GENERAL GOVERNMENT	7,355,531	8,115,540	8,172,039	7,929,795	8,688,565	7.1%
HEALTH AND WELFARE	599,672	671,322	671,322	733,425	775,823	15.6%
HIGHWAYS/STREETS	1,114,302	1,379,493	1,379,493	1,349,733	1,412,379	2.4%
PUBLIC SAFETY	7,599,805	8,570,037	8,554,039	8,476,553	9,335,070	8.9%
DEBT SERVICE:		-	-	-	-	
INT/FISCAL CHARGES		-	-	-	-	
PRINCIPAL RETIREMENT		-	-	-	-	
ISSUANCE COSTS		-	-	-	-	
CAPITAL OUTLAY	372,444	662,997	1,095,756	1,095,008	599,135	
<b>TOTAL EXPENDITURES</b>	<b>20,496,323</b>	<b>22,760,975</b>	<b>23,249,235</b>	<b>22,967,415</b>	<b>24,415,757</b>	<b>7.3%</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,394,875)</b>	<b>(3,204,068)</b>	<b>(3,692,328)</b>	<b>(2,557,248)</b>	<b>(3,084,000)</b>	<b>-3.7%</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN	3,155,703	3,396,059	3,396,059	3,383,938	3,223,054	-5.1%
TRANSFERS OUT	(218,623)	(217,545)	(217,545)	(829,929)	(158,683)	-27.1%
ISSUANCE OF DEBT						
ISSUANCE OF CAP LEASES		-	-	-	-	
PREMIUM ON DEBT ISSUED		-	-	-	-	
INSURANCE PROCEEDS	33,568	25,554	25,554	42,776	19,629	
<b>TOTAL OTHER FINANCING</b>	<b>2,970,648</b>	<b>3,204,068</b>	<b>3,204,068</b>	<b>2,596,785</b>	<b>3,084,000</b>	<b>-3.7%</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>1,575,773</b>	<b>-</b>	<b>(488,260)</b>	<b>39,537</b>	<b>-</b>	
<b>FUND BALANCES - BEGINNING</b>						
FUND BALANCES - BEGINNING	6,233,087	7,812,634	7,812,634	7,812,634	7,852,171	
NET CHANGE IN FUND BALANCE	1,575,773	-	(488,260)	39,537	-	
ACCRUED COMP		-	-	-	-	
OTHER ADJUSTMENTS	3,774	-	-	-	-	
<b>FUND BALANCES - ENDING</b>	<b>7,812,634</b>	<b>7,812,634</b>	<b>7,324,374</b>	<b>7,852,171</b>	<b>7,852,171</b>	<b>0.5%</b>



**CITY OF BRENHAM  
GENERAL FUND 101  
FY25 PROPOSED BUDGET**

<b>IN \$</b>	<b>Actual 2022-2023</b>	<b>Adopted 2023-2024</b>	<b>Amended 2023-2024</b>	<b>Projected 2023-2024</b>	<b>Proposed 2024-2025</b>	<b>% Change From PY Adopted</b>
<b>REVENUES - TAXES</b>						
TAX RECEIPTS-GENERAL FUND	6,014,388	6,332,843	6,332,843	6,505,111	7,066,310	11.6%
PENALTY AND INTEREST/TAX	43,603	43,747	43,747	41,839	42,940	-1.8%
PENALTY FOR LATE RENDITION	4,123	4,007	4,007	97	2,835	-29.2%
CITY SALES TAX	7,307,423	7,247,487	7,247,487	7,746,373	8,133,696	12.2%
UTIL FRANCHISE TAXES	2,791,071	2,828,402	2,828,402	2,842,266	2,993,466	5.8%
GROSS RECPTS/FRANCHISE TAX	241,186	253,579	253,579	245,679	245,679	-3.1%
SANITATION FRANCHISE TAX	42,525	37,112	37,112	42,422	42,846	15.5%
MIXED BEVERAGES TAX RECPT	90,901	79,423	79,423	84,794	85,642	7.8%
PHONE ACCESS LINE FEES	59,072	61,999	61,999	57,565	46,427	-25.1%
<b>TOTAL TAXES</b>	<b>16,594,292</b>	<b>16,888,599</b>	<b>16,888,599</b>	<b>17,566,146</b>	<b>18,659,841</b>	<b>10.5%</b>
<b>EXPENDITURES BY CATEGORY</b>						
PERSONNEL	13,530,082	15,149,811	15,149,813	14,896,395	15,923,961	5.1%
SUPPLIES	1,275,863	1,289,244	1,306,244	1,306,227	1,455,989	12.9%
MAINTENANCE	1,060,174	1,081,300	1,119,800	1,145,723	1,121,550	3.7%
SERVICES	3,196,319	3,202,536	3,202,535	3,268,746	3,613,889	12.8%
CAPITAL OUTLAY	372,444	662,997	1,095,756	1,095,008	599,135	-9.6%
SUNDRIES	1,061,440	1,375,087	1,375,087	1,255,316	1,701,233	23.7%
<b>TOTAL EXPENDITURES BY CATEGORY</b>	<b>20,496,323</b>	<b>22,760,975</b>	<b>23,249,235</b>	<b>22,967,415</b>	<b>24,415,757</b>	<b>7.3%</b>
<b>EXPENDITURES BY DEPARTMENT</b>						
DEPT 049 COMMUNICATIONS & PR	387,996	247,441	247,441	243,537	277,506	12.2%
DEPT 144 PARKS & RECREATION	1,424,275	1,437,985	1,552,948	1,598,523	1,589,910	10.6%
DEPT 146 LIBRARY	590,934	610,676	610,676	568,879	614,247	0.6%
DEPT 149 AQUATICS	1,065,917	1,064,684	1,079,684	1,086,787	1,122,335	5.4%
DEPT 100 NON-DEPT DIRECT	1,159,927	1,144,979	1,144,979	1,229,474	1,204,582	5.2%
DEPT 110 NON-DEPT MISC	79,614	159,165	159,165	64,746	183,562	15.3%
DEPT 121 ADMINISTRATION	953,032	1,059,440	1,059,440	1,025,419	1,102,892	4.1%
DEPT 122 DEVELOPMENT SVCS	1,086,152	1,174,726	1,174,725	1,096,430	1,120,539	-4.6%
DEPT 123 HR	406,638	453,651	453,651	402,295	408,107	-10.0%
DEPT 125 MAIN STREET	90,360	153,258	153,258	142,550	218,813	42.8%
DEPT 131 MAINTENANCE	931,394	943,231	974,231	975,203	929,640	-1.4%
DEPT 133 FINANCE	947,952	1,125,292	1,125,292	1,175,472	1,258,326	11.8%
DEPT 135 PURCHASING/WHSE	329,592	338,520	406,020	357,638	305,342	-9.8%
DEPT 155 MUNICIPAL COURT	399,909	432,122	432,122	415,115	441,261	2.1%
DEPT 167 GENERAL GOVT SVCS	321,553	329,734	329,734	393,414	590,228	79.0%
DEPT 172 IT	649,408	991,381	1,009,381	895,998	1,016,260	2.5%
DEPT 154 ANIMAL SERVICES	599,672	671,322	671,322	733,425	775,823	15.6%
DEPT 141 STREETS	1,114,242	1,379,493	1,464,289	1,444,491	1,412,379	2.4%
DEPT 148 AIRPORT	60	-	-	-	-	
DEPT 151 POLICE	5,321,261	5,828,103	5,910,103	5,911,609	6,276,178	7.7%
DEPT 152 FIRE	2,636,436	3,215,772	3,290,774	3,206,410	3,567,827	10.9%
<b>TOTAL EXPENDITURES BY DEPT</b>	<b>20,496,323</b>	<b>22,760,975</b>	<b>23,249,235</b>	<b>22,967,415</b>	<b>24,415,757</b>	<b>7.3%</b>

**CITY OF BRENHAM  
GENERAL FUND 101  
FY25 PROPOSED BUDGET  
REVENUE DETAIL**

IN \$		Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>TAXES</b>							
4-102.00	TAX RECEIPTS-GENERAL FUND	6,014,388	6,332,843	6,332,843	6,505,111	7,066,310	11.6%
4-130.00	PENALTY AND INTEREST/TAX	43,603	43,747	43,747	41,839	42,940	-1.8%
4-131.00	PENALTY FOR LATE RENDITION	4,123	4,007	4,007	97	2,835	-29.2%
4-140.00	CITY SALES TAX	7,307,423	7,247,487	7,247,487	7,746,373	8,133,696	12.2%
4-150.00	UTIL FRANCHISE TAXES	2,791,071	2,828,402	2,828,402	2,842,266	2,993,466	5.8%
4-156.00	GROSS RECPTS/FRANCHISE TAX	241,186	253,579	253,579	245,679	245,679	-3.1%
4-157.00	SANITATION FRANCHISE TAX	42,525	37,112	37,112	42,422	42,846	15.5%
4-170.00	MIXED BEVERAGES TAX RECPT	90,901	79,423	79,423	84,794	85,642	7.8%
4-467.00	PHONE ACCESS LINE FEES	59,072	61,999	61,999	57,565	46,427	-25.1%
	<b>TOTAL TAXES</b>	<b>16,594,292</b>	<b>16,888,599</b>	<b>16,888,599</b>	<b>17,566,146</b>	<b>18,659,841</b>	<b>10.5%</b>
<b>LICENSES &amp; PERMITS</b>							
4-210.00	BEER/WINE LICENSE	3,915	7,004	7,004	5,825	5,883	-16.0%
4-250.00	WHISKEY/MALT/MIXED BEVERAGE	13,540	7,199	7,199	7,200	7,272	1.0%
4-260.00	NON-CONSENT TOWING LICENSE	1,750	1,100	1,100	2,750	1,100	0.0%
4-270.00	MOBILE HOME PARK LICENSE	1,550	1,020	1,020	2,570	1,020	0.0%
4-310.00	BUILDING PERMITS	294,720	341,800	341,800	307,522	322,900	-5.5%
4-320.00	ELECTRICIAL/PLUMBING PERMITS	57,450	42,010	42,010	63,223	65,500	55.9%
4-335.00	PARADE PERMITS/SPECIAL EVENTS	370	200	200	430	200	0.0%
4-340.00	VENDORS PERMITS	70	1,400	1,400	140	1,400	0.0%
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>373,365</b>	<b>401,733</b>	<b>401,733</b>	<b>389,660</b>	<b>405,275</b>	<b>0.9%</b>
<b>INTERGOVERNMENTAL</b>							
4-521.46	GRANT REVENUE-LIBRARY	32,025	3,200	3,200	0	0	-100.0%
4-528.25	WASH CO - COMMUNICATIONS	12,000	12,000	12,000	12,000	12,000	0.0%
4-528.35	WASH CO-IT/OTHER SERVICES	0	1,800	1,800	0	0	-100.0%
4-528.60	BISD-EQUIPMENT/PARK/IT	5,749	0	0	0	0	
4-528.65	B&G CLUB-MAINTENANCE	7,227	0	0	0	0	
4-528.70	BISD-RESOURCE OFFICER	395,664	445,843	445,843	445,843	445,843	0.0%
4-528.83	BLINN-SOFTBALL/SOCCER	42,750	45,000	45,000	45,000	45,000	0.0%
4-521.00	GRANT REVENUES	0	0	0	0	25,000	
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>495,415</b>	<b>507,843</b>	<b>507,843</b>	<b>502,843</b>	<b>527,843</b>	<b>3.9%</b>
<b>CHARGES FOR SERVICE</b>							
4-410.30	ADMINISTRATIVE FEES	5,938	5,353	5,353	9,361	9,454	76.6%
4-420.00	FIELD RENTAL FEES	46,200	84,928	84,928	62,885	63,513	-25.2%
4-425.00	PARK FACILITY FEES	44,175	46,590	46,590	40,440	40,844	-12.3%
4-440.00	POLICE DEPT REPORTS	819	1,455	1,455	854	1,300	-10.7%
4-450.00	PLANNING FEES	12,894	8,833	8,833	10,000	9,500	7.6%
4-455.00	HEALTH INSPECTION FEES	26,423	29,524	29,524	27,915	28,194	-4.5%
4-460.00	FIRE DEPT INSPECTION FEES	5,582	5,576	5,576	6,000	6,060	8.7%
4-466.00	FALSE ALARMS	5,375	10,110	10,110	4,090	4,131	-59.1%
4-469.00	MISC FIRE DEPT FEES	0	5,202	5,202	0	5,000	-3.9%
4-470.00	LIBRARY FINES/FEES	12,670	12,813	12,813	11,429	11,543	-9.9%
4-490.00	MISC LICENSES/FEES/PERMITS	4,032	0	0	0	0	
4-495.00	OPEN RECORDS REQUEST FEES	435	0	0	0	0	
4-520.00	MAIN ST. SPONSORSHIP/EVENT REV	11,438	4,578	4,578	20,144	4,400	-3.9%
4-520.49	SPONSORSH/ EVNT REV-RECREATION	35,200	37,352	37,352	33,700	31,000	-17.0%
4-535.00	MISC POLICE DEPT REVENUES	749	1,040	1,040	1,013	1,000	-3.8%
4-740.00	AQUATICS ADMISSION FEES	124,971	125,237	125,237	126,736	127,369	1.7%
4-740.10	CONCESSION REVENUE	34,289	33,016	33,016	35,373	35,550	7.7%

**CITY OF BRENHAM  
GENERAL FUND 101  
FY25 PROPOSED BUDGET  
REVENUE DETAIL**

IN \$		Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
4-740.20	AQUATICS MEMBER PASSES	74,294	77,275	77,275	75,429	75,806	-1.9%
4-740.30	PROGRAM REV-AQUATICS	41,726	44,529	44,529	40,753	40,957	-8.0%
4-740.40	PROGRAM REV-RECREATION	1,635	4,162	4,162	3,305	4,000	-3.9%
4-770.10	POOL RENTALS-LEISURE POOL	16,004	19,632	19,632	13,504	13,571	-30.9%
4-770.20	POOL RENT/LESSON-COMPETITN	25,515	30,747	30,747	26,470	26,602	-13.5%
4-770.30	POOL RENTALS-THERAPY POOL	600	930	930	100	101	-89.1%
4-770.40	LOCKER/TABLE RENTAL	516	272	272	291	292	7.4%
4-770.50	AQUATICS MEETING ROOM RENT	2,653	3,780	3,780	2,613	2,626	-30.5%
4-770.90	AQUATICS/RECREATION MISC REV	820	3,487	3,487	4,675	3,500	0.4%
4-820.00	ADOPTION FEES	22,333	25,735	25,735	29,817	29,966	16.4%
4-830.00	ANIMAL CONTROL-MISC/RABIES	857	2,452	2,452	375	377	-84.6%
4-835.00	MICROCHIP REVENUE	-70	104	104	80	100	-3.8%
4-850.00	DOG LICENSE	1,671	4,682	4,682	843	4,500	-3.9%
4-860.00	MULTI-ANIMAL PERMITS	85	0	0	85	0	
4-870.00	IMPOUNDED ANIMALS	3,090	5,712	5,712	1,689	5,000	-12.5%
4-890.00	SURRENDER FEES	2,405	1,040	1,040	5,300	1,000	-3.8%
5-110-903.00	UNCOLLECTABLE ACCOUNTS	-500	0	0	-500	-1,000	
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>564,822</b>	<b>636,146</b>	<b>636,146</b>	<b>594,769</b>	<b>586,256</b>	<b>-7.8%</b>
<b>FINES &amp; FORFEITURES</b>							
4-410.00	CORPORATION COURT FINES	417,999	478,320	478,320	485,409	490,263	2.5%
4-410.05	TRAFFIC FINES	86,709	181,215	181,215	120,495	121,700	-32.8%
4-410.50	FINES-CHILD SAFETY FEES	1,061	2,829	2,829	806	814	-71.2%
4-410.60	FINES-TRAFFIC/ARREST/TIME	26,319	39,059	39,059	31,235	31,548	-19.2%
4-410.74	MOVING VIOLATION FEES-CITY	2	18	18	0	0	-100.0%
4-515.00	PARKING INCOME	16,541	5,253	5,253	11,590	5,000	-4.8%
4-537.00	RESTITUTION PAYMENTS	15	0	0	0	0	
	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>548,645</b>	<b>706,694</b>	<b>706,694</b>	<b>649,535</b>	<b>649,325</b>	<b>-8.1%</b>
<b>INVESTMENT INCOME</b>							
4-513.00	INTEREST INCOME	129,346	139,805	139,805	92,000	6,000	-95.7%
4-513.30	INTEREST INCOME-TEXPOOL	31,838	11,325	11,325	240,000	180,000	1489.4%
4-513.35	INTEREST-TEXSTAR	159,417	50,603	50,603	190,000	142,500	181.6%
	<b>TOTAL INVESTMENT INCOME</b>	<b>320,601</b>	<b>201,733</b>	<b>201,733</b>	<b>522,000</b>	<b>328,500</b>	<b>62.8%</b>
<b>MISCELLANEOUS</b>							
4-512.00	SALES OF PROPERTY	48,806	50,231	50,231	26,835	23,547	-53.1%
4-518.00	RENTAL INCOME	7,802	7,800	7,800	9,000	9,000	15.4%
4-528.50	FORTNIGHTLY CLUB-BOOK SALE REV	21,000	17,000	17,000	25,000	20,000	17.6%
4-545.00	STREET DEPT REVENUES	51,689	45,000	45,000	47,468	45,000	0.0%
4-555.00	LEASE/ROYALTY PAYMENTS	605	300	300	423	300	0.0%
4-590.00	MISCELLANEOUS REVENUES	74,407	93,828	93,828	76,488	76,870	-18.1%
	<b>TOTAL MISCELLANEOUS</b>	<b>204,309</b>	<b>214,159</b>	<b>214,159</b>	<b>185,214</b>	<b>174,717</b>	<b>-18.4%</b>
	<b>GRAND TOTAL REVENUE</b>	<b>19,101,448</b>	<b>19,556,907</b>	<b>19,556,907</b>	<b>20,410,167</b>	<b>21,331,757</b>	<b>9.1%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 049 COMMUNICATIONS & PR  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-049-101.00	SALARIES & WAGES	248,559	150,815	150,815	150,989	156,348	3.7%
5-049-102.00	OVERTIME PAY		-	-	-	-	
5-049-103.00	OASDI/MEDICARE	18,712	11,739	11,739	11,324	12,043	2.6%
5-049-103.02	MATCHING RETIREMENT	44,198	26,977	26,977	26,707	27,393	1.5%
5-049-105.00	LONGEVITY PAY	3,530	1,080	1,080	1,021	1,080	0.0%
5-049-105.01	EDUCATION/MISCELLANEOUS	6,017	1,560	1,560	(99)	-	-100.0%
5-049-106.00	MEDICAL INSURANCE	36,546	19,672	19,672	19,672	17,981	-8.6%
5-049-106.01	LIFE INSURANCE	976	239	239	239	491	105.4%
5-049-106.02	LONG TERM DISABILITY	543	321	321	321	329	2.5%
5-049-107.00	WORKERS' COMPENSATION	329	195	195	195	194	-0.5%
5-049-116.00	SALARIES/WAGES CONTINGENCY		-	-	-	21,926	
5-049-118.00	ACCRUED COMP TIME	(717)	-	-	-	-	
5-049-204.00	POSTAGE & FREIGHT	21	-	-	25	-	
5-049-205.00	OFFICE SUPPLIES	158	150	150	150	150	0.0%
5-049-206.00	EMPLOYEE RELATIONS		150	150	150	150	0.0%
5-049-207.00	REPRODUCTION & PRINTING	1,572	2,200	2,200	2,200	3,200	45.5%
5-049-208.00	CLOTHING/PERS PROTECTIVE EQUIP		-	-	-	-	
5-049-209.00	EDUCATIONAL	240	300	300	300	300	0.0%
5-049-212.00	COMPUTER EQUIPMENT & SUPPLIES	98	-	-	-	-	
5-049-213.00	COMMUNICATIONS EQUIPMENT		-	-	-	-	
5-049-218.00	PHOTOGRAPHY	599	750	750	750	750	0.0%
5-049-250.00	OTHER SUPPLIES	156	-	-	-	-	
5-049-317.00	TRAFFIC SIGNS/STREET MARKERS	2,721	-	-	-	-	
5-049-409.00	ADVERTISEMENTS/LEGAL NOTICES	2,450	3,000	3,000	1,500	3,000	0.0%
5-049-424.00	SERVICE CONTRACTS	11,391	18,993	18,993	18,993	27,146	42.9%
5-049-450.00	OTHER SERVICES		3,000	3,000	3,000	-	-100.0%
5-049-908.00	SEMINARS/MEMBERSHIP/TRAVE	4,777	4,000	4,000	4,000	2,725	-31.9%
5-049-908.10	MILEAGE	761	800	800	600	800	0.0%
5-049-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	30	-	-	-	-	
5-049-948.00	DOWNTOWN EXPENSE-OTHER	4,070	-	-	-	-	
5-049-948.50	HOT NIGHTS/COOL TUNES	184	-	-	-	-	
5-049-948.90	LOCAL HISTORY DAY PROGRAM		-	-	-	-	
5-049-950.00	OTHER SUNDRY	75	1,500	1,500	1,500	1,500	0.0%
5-049-961.50	FARMERS MARKET EXPENSE		-	-	-	-	
	<b>TOTAL EXPENDITURES</b>	<b>387,996</b>	<b>247,441</b>	<b>247,441</b>	<b>243,537</b>	<b>277,506</b>	<b>12.2%</b>

<b>EXPENDITURES BY CATEGORY</b>							
100'S	PERSONNEL	358,692	212,598	212,598	210,369	237,785	11.8%
200'S	SUPPLIES	2,844	3,550	3,550	3,575	4,550	28.2%
300'S	MAINTENANCE	2,721	-	-	-	-	
400'S	SERVICES	13,841	24,993	24,993	23,493	30,146	20.6%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	9,897	6,300	6,300	6,100	5,025	-20.2%
	<b>TOTAL EXPENDITURES</b>	<b>387,996</b>	<b>247,441</b>	<b>247,441</b>	<b>243,537</b>	<b>277,506</b>	<b>12.2%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 100 NON-DEPT DIRECT EXPENSES  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-100-119.00	PERSONNEL ATTRITION FACTOR	-	(260,000)	(260,000)	(70,000)	(315,000)	21.2%
5-100-119.10	MED INS ATTRITION FACTOR	-	-	-	-	(63,504)	
5-100-212.00	CPU EQUIPMENT & SUPPLIES	84,112	103,190	103,190	103,190	130,180	26.2%
5-100-306.00	OUTDOOR/STREET LIGHTING	40,907	23,000	23,000	33,000	35,000	52.2%
5-100-401.10	ELECTRICAL-STREET LIGHTS	116,913	108,000	108,000	108,000	123,957	14.8%
5-100-401.17	ELECTRIC-MOTOR BANK BLDG	3,912	4,000	4,000	3,366	3,400	-15.0%
5-100-402.00	AUDITS/CONSULTANT FEES	27,000	-	-	23,000	-	
5-100-402.90	TAX APPRAISAL DISTRICT COSTS	167,374	175,041	175,041	175,041	207,455	18.5%
5-100-405.16	WATER-210 N PARK BLDG	-	480	480	-	-	-100.0%
5-100-405.17	WATER-MOTOR BANK BLDG	666	250	250	897	1,444	477.6%
5-100-405.50	DRAINAGE CHARGE-210 N PARK LOT	327	327	327	328	328	0.3%
5-100-405.51	DRAINAGE CHARGE-KEY ST. BLDG	-	215	215	-	-	-100.0%
5-100-406.16	SEWER-210 N PARK BLDG	-	-	-	-	-	
5-100-406.17	SEWER-MOTOR BANK BLDG	704	217	217	734	750	245.6%
5-100-424.00	SERVICE CONTRACTS	85,419	91,100	91,100	91,100	99,000	8.7%
5-100-450.00	OTHER SERVICES	247,574	125,000	125,000	70,000	200,000	60.0%
5-100-860.22	PRINCIPAL	-	178,832	178,832	178,811	34,778	-80.6%
5-100-860.23	INTEREST	-	11,127	11,127	11,148	6,519	-41.4%
5-100-860.40	LITIGATION SETTLEMENT	-	-	-	-	-	
5-100-924.00	CONTINGENCY	-	-	5,371	5,269	267,580	
5-100-926.00	WASH CO HEALTHLY LIVING	61,500	61,550	45,000	45,000	-	-100.0%
5-100-929.00	VOLUNTEER FIRE DEPARTMENT	-	-	-	-	-	
5-100-932.05	MISSION BRENHAM	-	-	-	-	-	
5-100-932.10	BOYS & GIRLS CLUB - PROGRAM	37,850	37,850	44,925	44,925	-	-100.0%
5-100-932.11	BOYS & GIRLS CLUB - UTILITIES	30,522	29,500	29,500	29,500	30,500	3.4%
5-100-932.12	BOYS & GIRLS CLUB - INSURANCE	4,406	4,800	5,200	5,223	6,006	25.1%
5-100-932.13	BOYS & GIRLS CLUB - MOWING	1,380	1,500	1,500	1,500	1,500	0.0%
5-100-932.15	ADULT & TEEN CHALLENGE-PROGRAM	-	-	-	-	-	
5-100-932.30	FAITH MISSION	18,000	18,000	20,000	20,000	-	-100.0%
5-100-932.31	FAITH MISSION-SANITATION CHGS	5,305	8,200	-	1,359	-	-100.0%
5-100-932.32	ADULT&TEEN CHALNGE	407	3,300	3,000	3,079	-	-100.0%
5-100-932.33	MT OLIVE DIST ASSN (JMJ FOUND)	-	-	2,500	2,500	-	
5-100-932.34	BRENHAM CHILDREN'S CHORUS	-	-	4,000	4,000	-	
5-100-932.90	NEW BEGINNINGS LIFE MINISTRIES	3,000	3,000	5,000	5,000	-	-100.0%
5-100-934.00	HERITAGE MUSEUM-UTILITIES	15,020	9,000	9,000	15,000	15,000	66.7%
5-100-934.01	HERITAGE MUSEUM-INSURANCE	2,222	2,400	4,104	4,104	4,720	96.7%
5-100-940.00	BMSHP INTEREST REIMBURSEMENT	7,113	-	-	-	-	
5-100-953.40	ECONOMIC DEVELOPMNT INCENTIVES	150,544	359,100	359,100	266,650	240,945	-32.9%
5-100-964.00	HOSPICE BRENHAM	11,000	11,000	11,000	11,000	-	-100.0%
5-100-965.00	COMMUNITY SERVICE GRANTS	-	-	-	-	137,274	
5-100-999.44	WASH COUNTY-LAP REIMBURSEMENT	36,750	35,000	35,000	36,750	36,750	5.0%
	<b>TOTAL EXPENDITURES</b>	<b>1,159,927</b>	<b>1,144,979</b>	<b>1,144,979</b>	<b>1,229,474</b>	<b>1,204,582</b>	<b>5.2%</b>

<b>EXPENDITURES BY CATEGORY</b>							
100'S	PERSONNEL	-	(260,000)	(260,000)	(70,000)	(378,504)	45.6%
200'S	SUPPLIES	84,112	103,190	103,190	103,190	130,180	26.2%
300'S	MAINTENANCE	40,907	23,000	23,000	33,000	35,000	52.2%
400'S	SERVICES	649,890	504,630	504,630	472,466	636,334	26.1%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	189,959	189,959	189,959	41,297	-78.3%
900'S	SUNDRIES	385,018	584,200	584,200	500,859	740,275	26.7%
	<b>TOTAL EXPENDITURES</b>	<b>1,159,927</b>	<b>1,144,979</b>	<b>1,144,979</b>	<b>1,229,474</b>	<b>1,204,582</b>	<b>5.2%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 110 NON-DEPT MISC EXPENSES  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-110-106.10	HRA EXPENSE	1,800	20,000	20,000	-	-	-100.0%
5-110-903.00	UNCOLLECTABLE ACCOUNTS	500	-	-	500	1,000	
5-110-906.00	INVENTORY ADJUSTMENTS	10,201	21,000	21,000	5,000	10,000	-52.4%
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-	
5-110-924.00	CONTINGENCY	-	23,665	23,665	-	102,062	331.3%
5-110-941.00	MEDICAL CLAIMS	-	-	-	-	-	
5-110-943.00	MEDICAL INS PREMIUMS/FEES	14,061	18,000	18,000	8,646	15,000	-16.7%
5-110-950.00	OTHER SUNDRY	53,552	70,000	70,000	45,000	50,000	-28.6%
5-110-960.00	WELLNESS PROGRAM	-	500	500	-	-	-100.0%
5-110-970.00	EMPLOYEE ASSISTANCE PROGRAM	-	6,000	6,000	6,100	6,500	8.3%
	<b>TOTAL EXPENDITURES</b>	<b>80,114</b>	<b>159,165</b>	<b>159,165</b>	<b>65,246</b>	<b>184,562</b>	<b>16.0%</b>

<b>EXPENDITURES BY CATEGORY</b>							
100'S	PERSONNEL	1,800	20,000	20,000	-	-	-100.0%
200'S	SUPPLIES	-	-	-	-	-	
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	-	-	-	-	-	
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	78,314	139,165	139,165	65,246	184,562	32.6%
	<b>TOTAL EXPENDITURES</b>	<b>80,114</b>	<b>159,165</b>	<b>159,165</b>	<b>65,246</b>	<b>184,562</b>	<b>16.0%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 121 ADMINISTRATION  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-121-101.00	SALARIES & WAGES	370,561	491,846	491,846	444,523	488,245	-0.7%
5-121-102.00	OVERTIME PAY	729	-	-	939	-	
5-121-103.00	OASDI/MEDICARE	26,477	38,622	38,622	32,916	38,250	-1.0%
5-121-103.02	MATCHING RETIREMENT	61,805	76,340	76,340	72,978	77,168	1.1%
5-121-105.00	LONGEVITY PAY	3,428	2,460	2,460	2,678	2,760	12.2%
5-121-105.01	EDUCATION/MISCELLANEOUS	13,125	10,560	10,560	13,713	9,000	-14.8%
5-121-106.00	MEDICAL INSURANCE	29,025	59,681	59,681	59,681	34,888	-41.5%
5-121-106.01	LIFE INSURANCE	1,101	677	677	677	1,384	104.4%
5-121-106.02	LONG TERM DISABILITY	651	974	974	974	927	-4.8%
5-121-107.00	WORKERS' COMPENSATION	495	644	644	587	617	-4.2%
5-121-118.00	ACCRUED COMP TIME	(100)	-	-	-	-	
5-121-204.00	POSTAGE & FREIGHT	1,192	1,300	1,300	1,000	700	-46.2%
5-121-205.00	OFFICE SUPPLIES	7,481	5,000	5,000	3,000	2,500	-50.0%
5-121-206.00	EMPLOYEE RELATIONS	2,689	2,000	2,000	1,000	1,000	-50.0%
5-121-207.00	REPRODUCTION & PRINTING	11,165	7,600	7,600	7,000	9,272	22.0%
5-121-208.00	CLOTHING/PERS PROTECTIVE EQUIP	76	250	250	150	480	92.0%
5-121-209.00	EDUCATIONAL	119	600	600	300	300	-50.0%
5-121-211.00	CLEANING & JANITORIAL	3,409	2,500	2,500	2,500	2,500	0.0%
5-121-212.00	COMPUTER EQUIPMENT & SUPPLIES	438	-	-	1,000	-	
5-121-218.00	PHOTOGRAPHY	220	-	-	15	300	
5-121-223.00	SMALL APPLIANCES	23	-	-	-	-	
5-121-250.00	OTHER SUPPLIES	1,170	500	500	300	500	0.0%
5-121-402.00	AUDITS/CONSULTANTS FEES	8,721	5,000	5,000	5,000	5,000	0.0%
5-121-403.00	TELEPHONE	431	-	-	483	500	
5-121-409.00	ADVERTISEMENTS/LEGAL NOTICES	3,431	5,007	5,007	6,000	5,800	15.8%
5-121-411.00	CITY ATTORNEY'S FEES	219,037	176,000	176,000	180,000	200,000	13.6%
5-121-413.00	ACCIDENT/DAMAGE CLAIMS	575	-	-	1,075	-	
5-121-424.00	SERVICE CONTRACTS	28,659	30,908	30,908	31,000	43,555	40.9%
5-121-450.00	OTHER SERVICES	4,858	2,800	2,800	6,200	2,200	-21.4%
5-121-702.00	BUILDINGS	2,578	-	-	-	-	
5-121-712.00	OFFICE FURNITURE/EQUIPMENT	2,267	-	-	-	-	
5-121-901.00	LIAB/CASUALTY INSURANCE	87,845	91,366	91,366	105,125	121,354	32.8%
5-121-907.00	ELECTION EXPENSE	5,320	-	-	-	14,000	
5-121-908.00	SEMINARS/MEMBERSHIP/TRAVE	34,211	32,805	32,805	32,805	28,992	-11.6%
5-121-908.10	MILEAGE	1,124	4,000	4,000	2,500	2,000	-50.0%
5-121-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	4,828	4,500	4,500	4,300	4,500	0.0%
5-121-928.00	BRAZOS VALLEY COUNCIL	3,000	3,000	3,000	3,000	3,000	0.0%
5-121-930.00	SPECIAL EVENTS	9,016	500	500	500	500	0.0%
5-121-950.00	OTHER SUNDRY	1,855	2,000	2,000	1,500	700	-65.0%
	<b>TOTAL EXPENDITURES</b>	<b>953,032</b>	<b>1,059,440</b>	<b>1,059,440</b>	<b>1,025,419</b>	<b>1,102,892</b>	<b>4.1%</b>

<b>EXPENDITURES BY CATEGORY</b>							
100'S	PERSONNEL	507,297	681,804	681,804	629,666	653,239	-4.2%
200'S	SUPPLIES	27,981	19,750	19,750	16,265	17,552	-11.1%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	265,712	219,715	219,715	229,758	257,055	17.0%
700'S	NON-CAPITAL (SUPPLIES)	4,845	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	147,198	138,171	138,171	149,730	175,046	26.7%
	<b>TOTAL EXPENDITURES</b>	<b>953,032</b>	<b>1,059,440</b>	<b>1,059,440</b>	<b>1,025,419</b>	<b>1,102,892</b>	<b>4.1%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 122 DEVELOPMENT SERVICES  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-122-101.00	SALARIES & WAGES	589,953	639,593	639,593	597,415	622,690	-2.6%
5-122-102.00	OVERTIME PAY	846	-	-	-	-	
5-122-103.00	OASDI/MEDICARE	43,825	50,288	50,288	45,210	48,869	-2.8%
5-122-103.02	MATCHING RETIREMENT	100,138	109,077	109,077	103,280	105,091	-3.7%
5-122-105.00	LONGEVITY PAY	9,896	7,080	7,080	6,805	7,020	-0.8%
5-122-105.01	EDUCATION/MISCELLANEOUS	9,125	10,680	10,680	8,500	9,100	-14.8%
5-122-106.00	MEDICAL INSURANCE	83,124	81,854	81,854	81,854	79,121	-3.3%
5-122-106.01	LIFE INSURANCE	2,179	968	968	968	1,884	94.6%
5-122-106.02	LONG TERM DISABILITY	1,212	1,297	1,297	1,297	1,262	-2.7%
5-122-106.10	HRA EXPENSE	3,186	-	-	-	-	
5-122-107.00	WORKERS' COMPENSATION	1,169	1,262	1,262	1,173	1,185	-6.1%
5-122-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	
5-122-118.00	ACCRUED COMP TIME	137	-	-	-	-	
5-122-202.00	FUEL	4,376	6,510	6,510	3,200	3,200	-50.8%
5-122-203.00	TOOLS/SMALL EQUIPMENT	73	450	450	350	450	0.0%
5-122-204.00	POSTAGE & FREIGHT	2,127	3,100	3,100	2,800	3,100	0.0%
5-122-205.00	OFFICE SUPPLIES	1,725	3,000	3,000	1,500	3,000	0.0%
5-122-206.00	EMPLOYEE RELATIONS	747	800	800	800	800	0.0%
5-122-207.00	REPRODUCTION & PRINTING	5,537	7,500	7,500	5,000	5,000	-33.3%
5-122-208.00	CLOTHING/PERS PROTECTIVE EQUIP	879	1,365	1,365	1,365	1,365	0.0%
5-122-209.00	EDUCATIONAL	745	2,000	2,000	1,500	2,000	0.0%
5-122-211.00	CLEANING & JANITORIAL	36	200	200	200	200	0.0%
5-122-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	-	-	360	180	
5-122-213.00	COMMUNICATIONS EQUIPMENT	-	-	-	-	-	
5-122-250.00	OTHER SUPPLIES	13	500	500	250	500	0.0%
5-122-303.00	VEHICLES/LARGE EQUIPMENT	2,266	2,000	2,000	2,000	2,000	0.0%
5-122-313.00	COMPUTER/OFFICE EQUIPMENT	-	100	100	100	100	0.0%
5-122-402.00	AUDITS/CONSULTANTS	97,300	113,600	113,600	113,600	105,600	-7.0%
5-122-403.00	TELEPHONE	2,606	2,735	2,735	2,900	2,735	0.0%
5-122-408.20	RENTALS/LEASES-VERF	5,464	5,465	5,465	5,465	-	-100.0%
5-122-409.00	ADVERTISEMENTS/LEGAL NOTICES	1,060	2,000	2,000	1,400	2,000	0.0%
5-122-418.00	SUBSTANDARD BUILDING EXPENSE	-	7,500	7,500	2,500	4,000	-46.7%
5-122-424.00	SERVICE CONTRACTS	70,542	83,928	83,927	82,000	81,628	-2.7%
5-122-445.00	CODE ENFORCEMENT	6,425	10,000	10,000	6,500	10,000	0.0%
5-122-450.00	OTHER SERVICES	579	1,000	1,000	400	1,000	0.0%
5-122-712.00	OFFICE FURNITURE/EQUIPMENT	8,422	800	800	800	-	-100.0%
5-122-812.00	OFFICE FURNITURE/EQUIPMENT	13,370	-	-	-	-	
5-122-901.00	LIAB/CASUALTY INSURANCE	1,957	2,074	2,074	2,138	2,459	18.6%
5-122-908.00	SEMINARS/MEMBERSHIP/TRAVE	13,201	13,500	13,500	10,500	10,500	-22.2%
5-122-908.10	MILEAGE	679	900	900	700	900	0.0%
5-122-908.20	CONTINUING EDUCATION	-	-	-	-	-	
5-122-950.00	OTHER SUNDRY	94	100	100	100	100	0.0%
5-122-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	1,138	1,500	1,500	1,500	1,500	0.0%
	<b>TOTAL EXPENDITURES</b>	<b>1,086,152</b>	<b>1,174,726</b>	<b>1,174,725</b>	<b>1,096,430</b>	<b>1,120,539</b>	<b>-4.6%</b>



**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 122 DEVELOPMENT SERVICES  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
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<b>EXPENDITURES BY CATEGORY</b>							
100'S	PERSONNEL	844,791	902,099	902,099	846,502	876,222	-2.9%
200'S	SUPPLIES	16,258	25,425	25,425	17,325	19,795	-22.1%
300'S	MAINTENANCE	2,266	2,100	2,100	2,100	2,100	0.0%
400'S	SERVICES	183,975	226,228	226,227	214,765	206,963	-8.5%
700'S	NON-CAPITAL (SUPPLIES)	8,422	800	800	800	-	-100.0%
800'S	CAPITAL OUTLAY	13,370	-	-	-	-	
900'S	SUNDRIES	17,070	18,074	18,074	14,938	15,459	-14.5%
	<b>TOTAL EXPENDITURES</b>	<b>1,086,152</b>	<b>1,174,726</b>	<b>1,174,725</b>	<b>1,096,430</b>	<b>1,120,539</b>	<b>-4.6%</b>

<b>DIRECT PROGRAM REVENUES</b>							
4-310.00	BUILDING PERMITS	294,720	341,800	341,800	307,522	322,900	-5.5%
4-320.00	ELECTRICIAL/PLUMBING PERMI	57,450	42,010	42,010	63,223	65,500	55.9%
4-450.00	PLANNING FEES	12,894	8,833	8,833	10,000	9,500	7.6%
4-455.00	HEALTH INSPECTION FEES	26,423	29,524	29,524	27,915	28,194	-4.5%
	<b>TOTAL REVENUES</b>	<b>391,487</b>	<b>422,167</b>	<b>422,167</b>	<b>408,660</b>	<b>426,094</b>	<b>0.9%</b>

<b>SUPPORT FROM TAX REVENUES/UTILITY TRFS</b>	694,665	752,559	752,558	687,770	694,445	
<b>AS % OF TOTAL EXPENDITURES</b>	64.0%	64.1%	64.1%	62.7%	62.0%	

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 123 HUMAN RESOURCES  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-123-101.00	SALARIES & WAGES	242,761	258,342	258,342	255,591	264,203	2.3%
5-123-103.00	OASDI/MEDICARE	17,204	20,020	20,020	18,799	20,349	1.6%
5-123-103.02	MATCHING RETIREMENT	39,007	42,301	42,301	43,009	43,238	2.2%
5-123-105.00	LONGEVITY PAY	2,518	1,800	1,800	1,750	1,800	0.0%
5-123-105.01	EDUCATION/MISCELLANEOUS	-	1,560	1,560	-	-	-100.0%
5-123-106.00	MEDICAL INSURANCE	41,034	43,533	43,533	43,533	37,841	-13.1%
5-123-106.01	LIFE INSURANCE	852	375	375	375	775	106.7%
5-123-106.02	LONG TERM DISABILITY	474	503	503	503	519	3.2%
5-123-107.00	WORKERS' COMPENSATION	312	333	333	326	327	-1.8%
5-123-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	
5-123-204.00	POSTAGE & FREIGHT	274	150	150	200	150	0.0%
5-123-205.00	OFFICE SUPPLIES	362	525	525	525	765	45.7%
5-123-206.00	EMPLOYEE RELATIONS	68	-	-	-	-	
5-123-207.00	REPRODUCTION & PRINTING	2,923	1,840	1,840	1,500	1,840	0.0%
5-123-212.00	COMPUTER EQUIPMENT & SUPPLIES	131	-	-	-	-	
5-123-250.00	OTHER SUPPLIES	218	-	-	-	-	
5-123-402.00	AUDITS/CONSULTANTS FEES	21,000	42,000	42,000	-	-	-100.0%
5-123-409.00	ADVERTISEMENTS/LEGAL NOTICES	222	250	250	500	250	0.0%
5-123-410.00	PRE-EMP PHYCLS/NON DOT DRG TST	11,181	8,605	8,605	7,000	8,605	0.0%
5-123-412.00	CDL DOT DRUG TESTS	3,016	5,384	5,384	5,384	6,384	18.6%
5-123-424.00	SERVICE CONTRACTS	5,045	5,213	5,213	5,200	3,294	-36.8%
5-123-450.00	OTHER SERVICES	2,874	-	-	2,500	-	
5-123-901.00	LIAB/CASUALTY INSURANCE	-	-	-	-	-	
5-123-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,589	4,372	4,372	1,000	2,872	-34.3%
5-123-908.05	EMPLOYEE TRAINING	307	1,795	1,795	500	1,045	-41.8%
5-123-908.10	MILEAGE	90	200	200	100	100	-50.0%
5-123-930.00	SPECIAL EVENTS	13,055	14,550	14,550	14,000	13,750	-5.5%
5-123-950.00	OTHER SUNDRY	121	-	-	-	-	
	<b>TOTAL EXPENDITURES</b>	<b>406,638</b>	<b>453,651</b>	<b>453,651</b>	<b>402,295</b>	<b>408,107</b>	<b>-10.0%</b>

<b>EXPENDITURES BY CATEGORY</b>							
100'S	PERSONNEL	344,161	368,767	368,767	363,886	369,052	0.1%
200'S	SUPPLIES	3,976	2,515	2,515	2,225	2,755	9.5%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	43,338	61,452	61,452	20,584	18,533	-69.8%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	15,163	20,917	20,917	15,600	17,767	-15.1%
	<b>TOTAL EXPENDITURES</b>	<b>406,638</b>	<b>453,651</b>	<b>453,651</b>	<b>402,295</b>	<b>408,107</b>	<b>-10.0%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 125 MAIN STREET  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-125-101.00	SALARIES & WAGES	49,800	56,520	56,520	58,993	60,232	6.6%
5-125-102.00	OVERTIME PAY	-	-	-	-	-	
5-125-103.00	OASDI/MEDICARE	3,789	4,383	4,383	4,522	4,612	5.2%
5-125-103.02	MATCHING RETIREMENT	8,466	10,073	10,073	10,345	10,491	4.1%
5-125-105.00	LONGEVITY PAY	115	60	60	40	60	0.0%
5-125-105.02	OTHER PAY	-	-	-	-	-	
5-125-106.00	MEDICAL INSURANCE	1,188	-	-	-	-	
5-125-106.01	LIFE INSURANCE	124	89	89	89	188	111.2%
5-125-106.02	LONG TERM DISABILITY	69	120	120	120	126	5.0%
5-125-107.00	WORKERS' COMPENSATION	62	73	73	76	74	1.4%
5-125-204.00	POSTAGE	2	600	600	600	400	-33.3%
5-125-205.00	OFFICE SUPPLIES	647	200	200	365	200	0.0%
5-125-206.00	EMPLOYEE RELATIONS	-	-	-	-	-	
5-125-207.00	REPRODUCTION & PRINTING	1,041	3,300	3,300	150	2,000	-39.4%
5-125-208.00	CLOTHING/PERS PROTECTIVE EQUIP	-	100	100	-	-	-100.0%
5-125-211.00	CLEANING AND JANITORIAL	300	-	-	-	-	
5-125-250.00	OTHER SUPPLIES	-	150	150	-	1,150	666.7%
5-125-403.00	TELEPHONE	288	-	-	-	-	
5-125-408.10	RENTALS/LEASES-FLEET	-	-	-	-	-	
5-125-409.00	ADVERTISEMENTS/LEGAL NOTICES	1,029	5,000	5,000	3,000	3,850	-23.0%
5-125-424.00	SERVICE CONTRACTS	1,267	2,725	2,725	1,500	700	-74.3%
5-125-450.00	OTHER SERVICES	5,389	4,000	4,000	1,000	11,000	175.0%
5-125-815.00	OTHER CAPITAL	-	-	-	-	49,690	
5-125-908.00	SEMINARS/MEMBERSHIP/TRAVE	5,933	5,000	5,000	5,000	4,990	-0.2%
5-125-908.10	MILEAGE	187	500	500	500	500	0.0%
5-125-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	1,304	2,500	2,500	1,500	1,300	-48.0%
5-125-948.00	DOWNTOWN EXPENSE-OTHER	7,245	10,000	10,000	15,000	17,000	70.0%
5-125-948.30	MAIN ST SPECIAL EVENTS	150	-	-	4,000	-	
5-125-948.40	CHRISTMAS STROLL	-	10,000	10,000	8,000	10,000	0.0%
5-125-948.50	HOT NIGHTS, COOL TUNES	-	24,000	24,000	22,000	24,000	0.0%
5-125-948.90	LOCAL HISTORY DAY PROGRAM	-	12,000	12,000	-	12,000	0.0%
5-125-950.00	OTHER SUNDRY	549	865	865	2,500	3,250	275.7%
5-125-961.50	FARMERS MARKET EXPENSE	1,415	1,000	1,000	3,250	1,000	0.0%
	<b>TOTAL EXPENDITURES</b>	<b>90,360</b>	<b>153,258</b>	<b>153,258</b>	<b>142,550</b>	<b>218,813</b>	<b>42.8%</b>

<b>EXPENDITURES BY CATEGORY</b>							
100'S	PERSONNEL	63,613	71,318	71,318	74,185	75,783	6.3%
200'S	SUPPLIES	1,990	4,350	4,350	1,115	3,750	-13.8%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	7,973	11,725	11,725	5,500	15,550	32.6%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	49,690	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	16,784	65,865	65,865	61,750	74,040	12.4%
	<b>TOTAL EXPENDITURES</b>	<b>90,360</b>	<b>153,258</b>	<b>153,258</b>	<b>142,550</b>	<b>218,813</b>	<b>42.8%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 131 MAINTENANCE  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-131-101.00	SALARIES & WAGES	400,223	433,208	433,208	404,817	408,412	-5.7%
5-131-102.00	OVERTIME PAY	3,517	3,500	3,500	1,485	3,500	0.0%
5-131-103.00	OASDI/MEDICARE	30,313	34,077	34,077	31,264	32,209	-5.5%
5-131-103.02	MATCHING RETIREMENT	69,925	74,604	74,604	70,475	68,197	-8.6%
5-131-105.00	LONGEVITY PAY	8,675	5,160	5,160	4,560	3,120	-39.5%
5-131-105.01	EDUCATION/MISCELLANEOUS	6,017	7,080	7,080	5,901	6,000	-15.3%
5-131-106.00	MEDICAL INSURANCE	70,771	65,556	65,556	65,556	68,818	5.0%
5-131-106.01	LIFE INSURANCE	1,440	662	662	662	1,212	83.1%
5-131-106.02	LONG TERM DISABILITY	833	887	887	887	812	-8.5%
5-131-106.10	HRA EXPENSE	7,184	-	-	-	-	
5-131-107.00	WORKERS' COMPENSATION	6,604	7,065	7,065	6,632	6,450	-8.7%
5-131-118.00	ACCRUED COMP TIME	623	-	-	-	-	
5-131-202.00	FUEL	10,342	9,500	9,500	9,500	9,500	0.0%
5-131-203.00	TOOLS/SMALL EQUIPMENT	6,989	5,600	5,600	6,000	5,969	6.6%
5-131-205.00	OFFICE SUPPLIES	-	150	150	200	200	33.3%
5-131-206.00	EMPLOYEE RELATIONS	549	805	805	800	864	7.3%
5-131-207.00	REPRODUCTION/PRINTING	374	515	515	515	471	-8.5%
5-131-208.00	CLOTHING/PERS PROTECTIVE EQUIP	8,336	6,994	6,994	6,994	6,714	-4.0%
5-131-210.00	BOTANICAL & AGRICULTURAL	107	100	100	100	100	0.0%
5-131-211.00	CLEANING AND JANITORIAL	4,180	4,832	4,832	4,900	5,082	5.2%
5-131-212.00	COMPUTER EQUIPMENT & SUPPLIES	23	-	-	-	-	
5-131-213.00	COMMUNICATIONS EQUIPMENT	2,674	500	500	500	500	0.0%
5-131-221.00	SAFETY/FIRST AID SUPPLIES	2,238	1,950	1,950	2,380	2,200	12.8%
5-131-223.00	SMALL APPLIANCES	382	-	-	-	-	
5-131-250.00	OTHER SUPPLIES	8,563	6,975	6,975	7,700	7,625	9.3%
5-131-303.00	VEHICLES/LARGE EQUIPMENT	7,211	7,500	7,500	8,500	8,350	11.3%
5-131-304.00	MACHINERY/EQUIPMENT	1,251	600	600	600	600	0.0%
5-131-306.00	OUTDOOR/STREET LIGHTING	16	-	-	-	-	
5-131-310.00	LAND/GROUNDS	900	1,000	1,000	20,896	1,000	0.0%
5-131-312.00	BUILDINGS/APPLIANCES	65,261	68,500	99,500	99,500	76,000	10.9%
5-131-401.00	ELECTRICAL	80,515	67,200	67,200	79,394	81,199	20.8%
5-131-403.00	TELEPHONE	1,973	2,000	2,000	2,000	1,500	-25.0%
5-131-404.00	GAS	6,419	6,000	6,000	5,478	6,000	0.0%
5-131-405.00	WATER	2,754	2,600	2,600	3,353	4,073	56.7%
5-131-405.50	DRAINAGE CHARGE	2,024	2,100	2,100	2,024	2,024	-3.6%
5-131-406.00	SEWER	1,896	1,800	1,800	1,968	1,975	9.7%
5-131-406.60	DISPOSAL FEES	295	400	400	400	500	25.0%
5-131-408.10	RENTALS/LEASES-FLEET	2,441	-	-	1,513	-	
5-131-408.20	RENTALS/LEASES-VERF	22,593	22,593	22,593	22,593	-	-100.0%
5-131-415.00	JANITORIAL SERVICES	54,234	53,594	53,594	55,147	55,147	2.9%
5-131-424.00	SERVICE CONTRACTS	9,375	10,153	10,153	10,153	11,048	8.8%
5-131-450.00	OTHER SERVICES	8,564	8,148	8,148	9,600	9,548	17.2%
5-131-710.00	MACHINERY/EQUIPMENT	2,964	8,200	8,200	8,200	15,782	92.5%
5-131-901.00	LIAB/CASUALTY INSURANCE	5,588	5,923	5,923	6,856	7,884	33.1%
5-131-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,499	2,000	2,000	2,000	3,000	50.0%
5-131-908.10	MILEAGE	-	-	-	-	-	
5-131-950.00	OTHER SUNDRY	2,741	3,200	3,200	3,200	4,023	25.7%
<b>TOTAL EXPENDITURES</b>		<b>931,394</b>	<b>943,231</b>	<b>974,231</b>	<b>975,203</b>	<b>929,640</b>	<b>-1.4%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 131 MAINTENANCE  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES BY CATEGORY</b>							
100'S	PERSONNEL	606,122	631,799	631,799	592,239	598,730	-5.2%
200'S	SUPPLIES	44,757	37,921	37,921	39,589	39,225	3.4%
300'S	MAINTENANCE	74,640	77,600	108,600	129,496	85,950	10.8%
400'S	SERVICES	193,083	176,588	176,588	193,623	173,014	-2.0%
700'S	NON-CAPITAL (SUPPLIES)	2,964	8,200	8,200	8,200	17,814	117.2%
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	9,828	11,123	11,123	12,056	14,907	34.0%
	<b>TOTAL EXPENDITURES</b>	<b>931,394</b>	<b>943,231</b>	<b>974,231</b>	<b>975,203</b>	<b>929,640</b>	<b>-1.4%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 133 FINANCE  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-133-101.00	SALARIES & WAGES	530,054	626,857	626,857	667,016	723,775	15.5%
5-133-102.00	OVERTIME PAY	610	-	-	-	-	
5-133-103.00	OASDI/MEDICARE	38,582	48,271	48,271	49,539	55,617	15.2%
5-133-103.02	MATCHING RETIREMENT	84,717	105,370	105,370	117,576	126,501	20.1%
5-133-105.00	LONGEVITY PAY	4,367	3,360	3,360	3,064	3,240	-3.6%
5-133-105.01	EDUCATION/MISCELLANEOUS	-	780	780	-	-	-100.0%
5-133-106.00	MEDICAL INSURANCE	69,329	87,579	87,579	87,579	77,197	-11.9%
5-133-106.01	LIFE INSURANCE	1,734	935	935	935	2,268	142.6%
5-133-106.02	LONG TERM DISABILITY	965	1,253	1,253	1,253	1,519	21.2%
5-133-106.10	HRA EXPENSE	5,374	-	-	-	-	
5-133-107.00	WORKERS' COMPENSATION	682	802	802	850	894	11.5%
5-133-118.00	ACCRUED COMP TIME	548	-	-	-	-	
5-133-204.00	POSTAGE & FREIGHT	3,908	4,600	4,600	4,500	4,800	4.3%
5-133-205.00	OFFICE SUPPLIES	2,554	3,200	3,200	2,700	3,200	0.0%
5-133-206.00	EMPLOYEE RELATIONS	795	1,000	1,000	700	1,000	0.0%
5-133-207.00	REPRODUCTION & PRINTING	2,604	3,600	3,600	3,700	3,800	5.6%
5-133-208.00	CLOTHING/PERS PROTECTIVE EQUIP	-	50	50	50	50	0.0%
5-133-211.00	CLEANING AND JANITORIAL	183	250	250	250	275	10.0%
5-133-212.00	COMPUTER EQUIPMENT & SUPPLIES	667	1,600	1,600	400	1,000	-37.5%
5-133-213.00	COMMUNICATIONS EQUIPMENT	-	700	700	600	700	0.0%
5-133-250.00	OTHER SUPPLIES	27	135	135	100	135	0.0%
5-133-402.00	AUDITS/CONSULTANTS FEES	67,532	87,000	87,000	84,000	90,500	4.0%
5-133-424.00	SERVICE CONTRACTS	49,848	58,000	58,000	54,000	59,305	2.3%
5-133-426.00	ADP PAYROLL/PORTAL SERVICES	79,254	84,000	84,000	92,000	96,000	14.3%
5-133-450.00	OTHER SERVICES	-	900	900	-	-	-100.0%
5-133-908.00	SEMINARS/MEMBERSHIP/TRAVE	3,526	4,500	4,500	4,200	6,000	33.3%
5-133-908.10	MILEAGE	90	525	525	450	525	0.0%
5-133-950.00	OTHER SUNDRY	(0)	25	25	10	25	0.0%
	<b>TOTAL EXPENDITURES</b>	<b>947,952</b>	<b>1,125,292</b>	<b>1,125,292</b>	<b>1,175,472</b>	<b>1,258,326</b>	<b>11.8%</b>

<b>EXPENDITURES BY CATEGORY</b>							
100'S	PERSONNEL	736,963	875,207	875,207	927,812	991,011	13.2%
200'S	SUPPLIES	10,739	15,135	15,135	13,000	14,960	-1.2%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	196,634	229,900	229,900	230,000	245,805	6.9%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	3,616	5,050	5,050	4,660	6,550	29.7%
	<b>TOTAL EXPENDITURES</b>	<b>947,952</b>	<b>1,125,292</b>	<b>1,125,292</b>	<b>1,175,472</b>	<b>1,258,326</b>	<b>11.8%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 135 PURCHASING/CENTRAL WAREHOUSE  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-135-101.00	SALARIES & WAGES	193,913	201,523	201,523	162,672	179,501	-10.9%
5-135-102.00	OVERTIME PAY	675	-	-	150	-	
5-135-103.00	OASDI/MEDICARE	15,107	15,651	15,651	12,835	14,278	-8.8%
5-135-103.02	MATCHING RETIREMENT	35,181	35,966	35,966	28,805	29,291	-18.6%
5-135-105.00	LONGEVITY PAY	2,736	1,500	1,500	1,081	1,140	-24.0%
5-135-105.01	EDUCATION/MISCELLANEOUS	6,017	1,560	1,560	5,901	6,000	284.6%
5-135-106.00	MEDICAL INSURANCE	27,806	34,284	34,284	34,284	20,555	-40.0%
5-135-106.01	LIFE INSURANCE	770	319	319	319	525	64.6%
5-135-106.02	LONG TERM DISABILITY	449	428	428	428	352	-17.8%
5-135-107.00	WORKERS' COMPENSATION	2,537	2,217	2,217	1,466	1,674	-24.5%
5-135-118.00	ACCRUED COMP TIME	648	-	-	-	-	
5-135-202.00	FUEL	726	850	850	600	712	-16.2%
5-135-203.00	TOOLS/SMALL EQUIPMENT	51	300	300	300	250	-16.7%
5-135-204.00	POSTAGE & FREIGHT	128	175	175	100	200	14.3%
5-135-205.00	OFFICE SUPPLIES	456	500	500	500	500	0.0%
5-135-206.00	EMPLOYEE RELATIONS	1,206	1,110	1,110	1,000	854	-23.1%
5-135-207.00	REPRODUCTION/PRINTING	476	685	685	685	485	-29.2%
5-135-208.00	CLOTHING/PERS PROTECTIVE EQUIP	894	500	500	500	700	40.0%
5-135-211.00	CLEANING AND JANITORIAL	159	204	204	100	132	-35.3%
5-135-212.00	COMPUTER EQUIPMENT & SUPPLIES	412	-	-	400	400	
5-135-216.10	RESALE ITEMS-VENDING MACHINES	430	400	400	250	400	0.0%
5-135-221.00	SAFETY/FIRST AID SUPPLIES	-	50	50	50	50	0.0%
5-135-250.00	OTHER SUPPLIES	88	400	400	400	700	75.0%
5-135-303.00	VEHICLES/LARGE EQUIPMENT	1,235	-	-	-	-	
5-135-310.00	LAND/GROUNDS	-	-	7,500	7,500	-	
5-135-312.00	BUILDINGS/APPLIANCES	3,641	1,000	1,000	1,450	-	-100.0%
5-135-401.00	ELECTRICAL	11,978	11,820	11,820	10,758	11,981	1.4%
5-135-403.00	TELEPHONE	181	700	700	700	1,180	68.6%
5-135-404.00	GAS	155	200	200	5,478	6,000	2900.0%
5-135-405.00	WATER	531	540	540	581	619	14.6%
5-135-405.50	DRAINAGE CHARGE	690	700	700	690	690	-1.4%
5-135-406.00	SEWER	244	300	300	216	216	-28.0%
5-135-406.50	GARBAGE	-	500	500	-	-	-100.0%
5-135-406.60	DISPOSAL FEES	197	-	-	400	500	
5-135-409.00	ADVERTISEMENTS/LEGAL NOTICES	232	800	800	400	600	-25.0%
5-135-415.00	JANITORIAL SERVICES	1,473	1,473	1,473	1,473	1,473	0.0%
5-135-424.00	SERVICE CONTRACTS	12,340	12,694	12,694	12,694	12,694	0.0%
5-135-450.00	OTHER SERVICES	1,132	468	468	600	468	0.0%
5-135-813.00	VEHICLES/LARGE EQUIPMENT	-	-	60,000	54,000	-	
5-135-901.00	LIAB/CASUALTY INSURANCE	4,230	4,484	4,484	4,872	5,603	25.0%
5-135-908.00	SEMINARS/MEMBERSHIP/TRAVE	469	4,219	4,219	3,000	4,619	9.5%
	<b>TOTAL EXPENDITURES</b>	<b>329,592</b>	<b>338,520</b>	<b>406,020</b>	<b>357,638</b>	<b>305,342</b>	<b>-9.8%</b>

<b>EXPENDITURES BY CATEGORY</b>							
100'S	PERSONNEL	285,839	293,448	293,448	247,941	253,316	-13.7%
200'S	SUPPLIES	5,027	5,174	5,174	4,885	5,383	4.0%
300'S	MAINTENANCE	4,876	1,000	8,500	8,950	-	-100.0%
400'S	SERVICES	29,152	30,195	30,195	33,990	36,421	20.6%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	60,000	54,000	-	
900'S	SUNDRIES	4,699	8,703	8,703	7,872	10,222	17.5%
	<b>TOTAL EXPENDITURES</b>	<b>329,592</b>	<b>338,520</b>	<b>406,020</b>	<b>357,638</b>	<b>305,342</b>	<b>-9.8%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 141 STREETS  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-141-101.00	SALARIES & WAGES	387,440	498,454	498,454	464,798	493,925	-0.9%
5-141-102.00	OVERTIME PAY	1,317	2,000	2,000	1,235	2,000	0.0%
5-141-103.00	OASDI/MEDICARE	28,932	39,105	39,105	35,534	38,957	-0.4%
5-141-103.02	MATCHING RETIREMENT	67,524	89,864	89,864	83,270	88,609	-1.4%
5-141-105.00	LONGEVITY PAY	7,477	5,040	5,040	4,783	4,920	-2.4%
5-141-105.01	EDUCATION/MISCELLANEOUS	7,533	7,680	7,680	8,261	8,400	9.4%
5-141-106.00	MEDICAL INSURANCE	79,359	129,427	129,427	129,427	102,815	-20.6%
5-141-106.01	LIFE INSURANCE	1,381	797	797	797	1,583	98.6%
5-141-106.02	LONG TERM DISABILITY	767	1,068	1,068	1,068	1,060	-0.7%
5-141-107.00	WORKERS' COMPENSATION	9,486	12,075	12,075	11,261	11,017	-8.8%
5-141-116.00	SALARIES/WAGES CONTINGENCY	650	-	-	-	-	
5-141-118.00	ACCRUED COMP TIME	1,823	-	-	-	-	
5-141-120.00	PAYROLL CONTRA EXPENSE	(37,306)	(50,000)	(50,000)	(40,000)	(40,000)	-20.0%
5-141-202.00	FUEL	36,532	39,000	39,000	39,000	39,000	0.0%
5-141-203.00	TOOLS/SMALL EQUIPMENT	2,724	3,030	3,030	3,000	3,030	0.0%
5-141-205.00	OFFICE SUPPLIES	-	100	100	300	100	0.0%
5-141-206.00	EMPLOYEE RELATIONS	881	950	950	950	950	0.0%
5-141-207.00	REPRODUCTION & PRINTING	88	100	100	100	100	0.0%
5-141-208.00	CLOTHING/PERS PROTECTIVE EQUIP	7,286	8,240	8,240	8,200	8,240	0.0%
5-141-210.00	BOTANICAL & AGRICULTURAL	6,260	7,100	7,100	7,000	7,100	0.0%
5-141-211.00	CLEANING AND JANITORIAL	1,108	900	900	900	900	0.0%
5-141-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	-	-	150	-	
5-141-213.00	COMMUNICATIONS EQUIPMENT	-	-	-	-	-	
5-141-221.00	SAFETY/FIRST AID SUPPLIES	197	1,600	1,600	500	1,600	0.0%
5-141-223.00	SMALL APPLIANCES	84	-	-	-	-	
5-141-250.00	OTHER SUPPLIES	1,745	2,500	2,500	2,200	2,500	0.0%
5-141-303.00	VEHICLES/LARGE EQUIPMENT	37,685	40,000	40,000	40,000	40,000	0.0%
5-141-303.10	EQUIPMENT CONTRA EXPENSE	(35,906)	(60,000)	(60,000)	(42,000)	(42,000)	-30.0%
5-141-304.00	MACHINERY/EQUIPMENT	985	3,500	3,500	3,000	3,500	0.0%
5-141-310.00	LAND/GROUNDS	918	-	-	-	-	
5-141-312.00	BUILDINGS/APPLIANCES	2,063	2,000	2,000	2,000	2,000	0.0%
5-141-313.00	COMPUTER/OFFICE EQUIPMENT	-	-	-	162	-	
5-141-315.00	STREETS/INLETS/CURBS	-	-	-	-	-	
5-141-315.10	STREETS-CONCRETE WORK	44,601	70,000	70,000	70,000	70,000	0.0%
5-141-315.20	STREETS-MISC MATERIALS	51,768	65,000	65,000	65,000	65,000	0.0%
5-141-315.30	STREETS-PREVENTATIVE MAINT	262,968	315,000	315,000	302,000	315,000	0.0%
5-141-317.00	TRAFFIC SIGNS & ST MARKERS	29,659	28,000	28,000	26,000	28,000	0.0%
5-141-401.00	ELECTRICAL	7,242	4,000	4,000	6,039	6,050	51.3%
5-141-403.00	TELEPHONE	2,358	1,860	1,860	1,860	1,860	0.0%
5-141-405.00	WATER	946	1,200	1,200	1,146	1,499	24.9%
5-141-405.50	DRAINAGE CHARGE	1,573	1,600	1,600	1,573	1,573	-1.7%
5-141-406.00	SEWER	449	600	600	600	461	-23.2%
5-141-406.60	DISPOSAL FEES	1,793	3,000	3,000	3,000	3,000	0.0%
5-141-408.10	RENTALS/LEASES-FLEET	940	-	-	2,659	-	
5-141-408.20	RENTAL/LEASES-VERF	58,312	58,312	58,312	58,312	52,217	-10.5%
5-141-409.00	ADVERTISEMENTS/LEGAL NOTICES	218	250	250	800	250	0.0%
5-141-415.00	JANITORIAL SERVICES	2,784	2,784	2,784	2,784	2,784	0.0%
5-141-424.00	SERVICE CONTRACTS	341	396	396	396	396	0.0%
5-141-450.00	OTHER SERVICES	6,574	4,980	4,980	5,000	4,980	0.0%
5-141-710.00	MACHINERY/EQUIPMENT	-	14,999	14,999	12,775	51,999	246.7%
5-141-801.00	LAND	-	-	-	9,958	-	



**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 141 STREETS  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
5-141-810.00	MACHINERY/EQUIPMENT	-	-	84,796	84,800	-	
5-141-901.00	LIAB/CASUALTY INSURANCE	18,709	19,832	19,832	20,743	23,854	20.3%
5-141-908.00	SEMINARS/MEMBERSHIP/TRAVE	3,737	3,000	3,000	3,000	3,000	0.0%
5-141-908.10	MILEAGE	236	150	150	150	150	0.0%
	<b>TOTAL EXPENDITURES</b>	<b>1,114,242</b>	<b>1,379,493</b>	<b>1,464,289</b>	<b>1,444,491</b>	<b>1,412,379</b>	<b>2.4%</b>

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	556,382	735,510	735,510	700,434	713,286	-3.0%
200'S	SUPPLIES	56,906	63,520	63,520	62,300	63,520	0.0%
300'S	MAINTENANCE	394,742	463,500	463,500	466,162	481,500	3.9%
400'S	SERVICES	83,531	78,982	78,982	84,169	75,070	-5.0%
700'S	NON-CAPITAL (SUPPLIES)	-	14,999	14,999	12,775	51,999	246.7%
800'S	CAPITAL OUTLAY	-	-	84,796	94,758	-	
900'S	SUNDRIES	22,682	22,982	22,982	23,893	27,004	17.5%
	<b>TOTAL EXPENDITURES</b>	<b>1,114,242</b>	<b>1,379,493</b>	<b>1,464,289</b>	<b>1,444,491</b>	<b>1,412,379</b>	<b>2.4%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 144 PARKS  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-144-101.00	SALARIES & WAGES	442,627	522,727	522,727	513,645	544,031	4.1%
5-144-102.00	OVERTIME PAY	15,690	10,000	10,000	19,879	17,000	70.0%
5-144-103.00	OASDI/MEDICARE	34,556	41,462	41,462	41,054	44,222	6.7%
5-144-103.02	MATCHING RETIREMENT	79,966	88,796	88,796	92,744	93,837	5.7%
5-144-105.00	LONGEVITY PAY	15,296	11,100	11,100	10,709	11,040	-0.5%
5-144-105.01	EDUCATION/MISCELLANEOUS	6,017	8,160	8,160	5,901	6,000	-26.5%
5-144-106.00	MEDICAL INSURANCE	98,538	116,139	116,139	116,139	101,266	-12.8%
5-144-106.01	LIFE INSURANCE	1,641	846	846	846	1,630	92.7%
5-144-106.02	LONG TERM DISABILITY	910	1,133	1,133	1,133	1,092	-3.6%
5-144-107.00	WORKERS' COMPENSATION	5,289	5,892	5,892	6,040	5,757	-2.3%
5-144-118.00	ACCRUED COMP TIME	840	-	-	-	-	
5-144-202.00	FUEL	16,488	18,000	18,000	18,000	18,000	0.0%
5-144-203.00	TOOLS/SMALL EQUIPMENT	3,953	4,500	4,500	5,000	4,500	0.0%
5-144-204.00	POSTAGE	36	-	-	-	-	
5-144-205.00	OFFICE SUPPLIES	72	250	250	150	250	0.0%
5-144-206.00	EMPLOYEE RELATIONS	1,723	2,500	2,500	2,750	2,750	10.0%
5-144-207.00	REPRODUCTION & PRINTING	3,946	6,400	6,400	5,000	7,100	10.9%
5-144-208.00	CLOTHING/PERS PROTECTIVE EQUIP	8,355	8,000	8,000	8,000	8,000	0.0%
5-144-210.00	BOTANICAL & AGRICULTURAL	41,838	42,000	42,000	48,000	50,000	19.0%
5-144-210.10	BOTANICAL-BEAUTIFICATION	5,199	6,000	6,000	6,000	6,000	0.0%
5-144-211.00	CLEANING AND JANITORIAL	27,375	17,000	17,000	17,000	17,000	0.0%
5-144-212.00	COMPUTER EQUIPMENT & SUPPLIES	490	-	-	200	200	
5-144-214.00	RECREATION PROGRAMS	2,859	3,000	3,000	4,000	7,500	150.0%
5-144-221.00	SAFETY/FIRST AID SUPPLIES	2,030	400	400	200	400	0.0%
5-144-223.00	SMALL APPLIANCES	740	800	800	600	800	0.0%
5-144-250.00	OTHER SUPPLIES	7,333	7,000	7,000	12,000	9,540	36.3%
5-144-250.20	OTHER SUPPLIES-FIELD SUPPLIES	16,118	13,000	13,000	13,000	13,000	0.0%
5-144-303.00	VEHICLES/LARGE EQUIPMENT	19,488	19,000	19,000	30,000	22,000	15.8%
5-144-304.00	MACHINERY/EQUIPMENT	4,838	2,500	2,500	15,000	7,500	200.0%
5-144-306.00	OUTDOOR/STREET LIGHTING	23,626	25,000	25,000	25,000	25,000	0.0%
5-144-310.00	LAND/GROUNDS	67,255	50,000	50,000	40,000	50,000	0.0%
5-144-312.00	BUILDINGS/APPLIANCES	43,343	53,500	53,500	40,000	45,000	-15.9%
5-144-350.00	OTHER MAINTENANCE	19,688	15,000	15,000	15,000	15,000	0.0%
5-144-401.00	ELECTRICAL	94,619	85,000	85,000	98,136	100,000	17.6%
5-144-402.80	SPECIAL SERVICES-TREE TRIMMING	12,200	10,000	10,000	25,000	12,000	20.0%
5-144-403.00	TELEPHONE	782	800	800	800	1,200	50.0%
5-144-404.00	GAS	5,370	6,000	6,000	4,468	5,000	-16.7%
5-144-405.00	WATER	28,448	21,500	21,500	19,937	84,718	294.0%
5-144-405.50	DRAINAGE CHARGE	10,830	10,900	10,900	10,830	10,830	-0.6%
5-144-406.00	SEWER	7,502	8,000	8,000	8,006	8,053	0.7%
5-144-406.50	GARBAGE	35	-	-	-	-	
5-144-406.60	DISPOSAL FEES	2,832	3,500	3,500	3,500	3,500	0.0%
5-144-408.00	RENTAL & LEASES	2,647	3,000	3,000	-	3,000	0.0%
5-144-408.10	RENTALS/LEASES-FLEET	4,305	-	-	3,500	-	
5-144-408.20	RENTALS/LEASES-VERF	-	-	-	-	-	
5-144-409.00	ADVERTISEMENTS/LEGAL NOTICES	5,185	4,000	4,000	3,400	5,000	25.0%
5-144-415.00	JANITORIAL SERVICES	65,136	63,712	63,712	64,000	64,588	1.4%
5-144-422.00	CONTRACT LABOR	26,400	26,400	26,400	26,400	26,400	0.0%
5-144-424.00	SERVICE CONTRACTS	11,372	15,600	15,600	15,600	15,600	0.0%
5-144-442.00	CONTRACT MOWING/LANDSCAPING	38,790	40,000	40,000	45,000	68,300	70.8%

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 144 PARKS  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
5-144-450.00	OTHER SERVICES	2,969	2,900	2,900	3,200	3,200	10.3%
5-144-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	-	
5-144-715.00	OTHER CAPITAL	4,169	-	-	-	-	
5-144-810.00	MACHINERY/EQUIPMENT	-	-	46,057	41,870	-	
5-144-813.00	VEHICLES/LARGE EQUIPMENT	15,340	-	68,906	73,742	-	
5-144-901.00	LIAB/CASUALTY INSURANCE	22,234	23,568	23,568	25,744	29,606	25.6%
5-144-908.00	SEMINARS/MEMBERSHIP/TRAVE	2,119	3,000	3,000	2,500	3,000	0.0%
5-144-908.10	MILEAGE	-	100	100	-	100	0.0%
5-144-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	656	700	700	700	1,200	71.4%
5-144-948.40	CHRISTMAS STROLL	5,540	-	-	-	-	
5-144-948.50	HOT NIGHTS/COOL TUNES	29,286	-	-	-	-	
5-144-948.60	MOVIES IN THE PARK	6,197	8,000	8,000	8,000	8,000	0.0%
5-144-950.00	OTHER SUNDRY	1,146	1,200	1,200	1,200	1,200	0.0%
	<b>TOTAL EXPENDITURES</b>	<b>1,424,275</b>	<b>1,437,985</b>	<b>1,552,948</b>	<b>1,598,523</b>	<b>1,589,910</b>	<b>10.6%</b>

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	701,369	806,255	806,255	808,090	825,875	2.4%
200'S	SUPPLIES	138,556	128,850	128,850	139,900	145,040	12.6%
300'S	MAINTENANCE	178,239	165,000	165,000	165,000	164,500	-0.3%
400'S	SERVICES	319,422	301,312	301,312	331,777	411,389	36.5%
700'S	NON-CAPITAL (SUPPLIES)	4,169	-	-	-	-	
800'S	CAPITAL OUTLAY	15,340	-	114,963	115,612	-	
900'S	SUNDRIES	67,179	36,568	36,568	38,144	43,106	17.9%
	<b>TOTAL EXPENDITURES</b>	<b>1,424,275</b>	<b>1,437,985</b>	<b>1,552,948</b>	<b>1,598,523</b>	<b>1,589,910</b>	<b>10.6%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 146 LIBRARY  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-146-101.00	SALARIES & WAGES	244,062	281,062	281,062	231,077	271,788	-3.3%
5-146-102.00	OVERTIME PAY	374	-	-	1,706	-	
5-146-103.00	OASDI/MEDICARE	18,771	22,084	22,084	17,734	21,007	-4.9%
5-146-103.02	MATCHING RETIREMENT	34,270	37,149	37,149	29,526	35,491	-4.5%
5-146-105.00	LONGEVITY PAY	4,366	2,940	2,940	2,742	2,820	-4.1%
5-146-105.01	EDUCATION/MISCELLANEOUS	3,696	4,680	4,680	-	-	-100.0%
5-146-106.00	MEDICAL INSURANCE	32,798	34,796	34,796	34,796	35,963	3.4%
5-146-106.01	LIFE INSURANCE	657	351	351	351	636	81.2%
5-146-106.02	LONG TERM DISABILITY	410	471	471	471	426	-9.6%
5-146-107.00	WORKERS' COMPENSATION	449	492	492	400	453	-7.9%
5-146-118.00	ACCRUED COMP TIME	1,439	-	-	-	-	
5-146-203.00	TOOLS/SMALL EQUIPMENT	175	200	200	397	250	25.0%
5-146-204.00	POSTAGE & FREIGHT	818	980	980	924	980	0.0%
5-146-205.00	OFFICE SUPPLIES	5,595	7,560	7,560	7,519	7,970	5.4%
5-146-206.00	EMPLOYEE RELATIONS	511	800	800	687	900	12.5%
5-146-207.00	REPRODUCTION & PRINTING	3,281	8,280	8,280	6,000	6,780	-18.1%
5-146-208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,490	-	-	-	-	
5-146-211.00	CLEANING AND JANITORIAL	2,519	2,000	2,000	2,000	2,000	0.0%
5-146-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,095	-	-	131	-	
5-146-214.00	LIBRARY READING PROGRAMS	10,296	9,600	9,600	11,700	13,000	35.4%
5-146-221.00	SAFETY/FIRST AID SUPPLIES	528	235	235	235	390	66.0%
5-146-223.00	SMALL APPLIANCES	16	-	-	-	-	
5-146-224.00	CIRCULATION ITEMS	54,064	55,000	55,000	63,000	55,000	0.0%
5-146-250.00	OTHER SUPPLIES	275	100	100	647	200	100.0%
5-146-310.00	LAND/GROUNDS	-	-	-	-	-	
5-146-312.00	BUILDINGS/APPLIANCES	4,740	6,000	6,000	14,384	8,400	40.0%
5-146-316.00	JANITORIAL	23	-	-	-	-	
5-146-350.00	OTHER MAINTENANCE	-	100	100	100	100	0.0%
5-146-401.00	ELECTRICAL	23,993	22,000	22,000	23,052	23,213	5.5%
5-146-405.00	WATER	7,285	4,000	4,000	9,385	10,752	168.8%
5-146-406.00	SEWER	447	500	500	448	450	-10.0%
5-146-409.00	ADVERTISEMENTS/LEGAL NOTICES	2,579	3,620	3,620	2,930	3,620	0.0%
5-146-415.00	JANITORIAL SERVICES	22,668	21,000	21,000	21,000	21,000	0.0%
5-146-424.00	SERVICE CONTRACTS	34,631	39,898	39,898	40,322	42,097	5.5%
5-146-442.00	CONTRACT MOWING/LANDSCAPING	1,788	1,540	1,540	1,540	1,540	0.0%
5-146-446.00	SUBSCRIPTIONS & OTHER MEDIA	20,300	24,218	24,218	23,818	24,578	1.5%
5-146-450.00	OTHER SERVICES	34,229	2,010	2,010	2,922	2,010	0.0%
5-146-901.00	LIAB/CASUALTY INSURANCE	11,717	12,420	12,420	13,745	15,807	27.3%
5-146-908.00	SEMINARS/MEMBERSHIP/TRAVE	3,226	3,990	3,990	2,816	4,026	0.9%
5-146-908.10	MILEAGE	351	600	600	374	600	0.0%
	<b>TOTAL EXPENDITURES</b>	<b>590,934</b>	<b>610,676</b>	<b>610,676</b>	<b>568,879</b>	<b>614,247</b>	<b>0.6%</b>

<b>EXPENDITURES BY CATEGORY</b>							
100'S	PERSONNEL	341,291	384,025	384,025	318,803	368,584	-4.0%
200'S	SUPPLIES	81,664	84,755	84,755	93,240	87,470	3.2%
300'S	MAINTENANCE	4,764	6,100	6,100	14,484	8,500	39.3%
400'S	SERVICES	147,920	118,786	118,786	125,417	129,260	8.8%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	15,294	17,010	17,010	16,935	20,433	20.1%
	<b>TOTAL EXPENDITURES</b>	<b>590,934</b>	<b>610,676</b>	<b>610,676</b>	<b>568,879</b>	<b>614,247</b>	<b>0.6%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 149 AQUATIC CENTER  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-149-101.00	SALARIES & WAGES	487,075	588,585	588,585	577,110	608,254	3.3%
5-149-102.00	OVERTIME PAY	3,523	3,500	3,500	2,651	3,500	0.0%
5-149-103.00	OASDI/MEDICARE	37,681	42,417	42,417	44,699	47,469	11.9%
5-149-103.02	MATCHING RETIREMENT	33,078	33,987	33,987	36,755	40,196	18.3%
5-149-105.00	LONGEVITY PAY	2,924	2,760	2,760	1,908	2,760	0.0%
5-149-105.01	EDUCATION/MISCELLANEOUS	6,017	5,980	5,980	5,901	6,000	0.3%
5-149-106.00	MEDICAL INSURANCE	30,286	38,322	38,322	38,322	33,472	-12.7%
5-149-106.01	LIFE INSURANCE	685	306	306	306	710	132.0%
5-149-106.02	LONG TERM DISABILITY	380	410	410	410	476	16.1%
5-149-107.00	WORKERS' COMPENSATION	5,682	6,366	6,366	6,709	6,636	4.2%
5-149-118.00	ACCRUED COMP TIME	853	-	-	-	-	
5-149-201.00	CHEMICALS	39,205	40,000	40,000	40,000	40,000	0.0%
5-149-202.00	FUEL	52	-	-	-	-	
5-149-203.00	TOOLS/SMALL EQUIPMENT	646	2,500	2,500	2,500	1,500	-40.0%
5-149-203.10	CONCESSION EQUIPMENT	182	500	500	500	500	0.0%
5-149-204.00	POSTAGE & FREIGHT	26	100	100	100	100	0.0%
5-149-205.00	OFFICE SUPPLIES	538	1,500	1,500	1,500	1,250	-16.7%
5-149-206.00	EMPLOYEE RELATIONS	481	1,250	1,250	1,250	1,250	0.0%
5-149-207.00	REPRODUCTION & PRINTING	2,711	2,000	2,000	2,000	2,000	0.0%
5-149-208.00	CLOTHING/PERS PROTECTIVE EQUIP	9,484	11,000	11,000	5,500	8,000	-27.3%
5-149-209.00	EDUCATIONAL	(2,081)	750	750	750	1,350	80.0%
5-149-210.00	BOTANICAL & AGRICULTURAL	-	100	100	100	100	0.0%
5-149-211.00	CLEANING AND JANITORIAL	8,531	6,500	6,500	6,500	3,500	-46.2%
5-149-212.00	COMPUTER EQUIPMENT & SUPPLIES	3,381	-	-	244	-	
5-149-214.00	AQUATIC PROGRAMS	6,241	7,500	7,500	7,500	10,500	40.0%
5-149-214.10	AQUATIC PROGRAMS-KIDFISH	2,914	3,000	3,000	3,000	3,000	0.0%
5-149-216.00	RESALE ITEMS-CONCESSIONS	24,203	20,000	20,000	20,000	20,000	0.0%
5-149-221.00	SAFETY/FIRST AID SUPPLIES	8,496	5,000	5,000	5,000	5,800	16.0%
5-149-223.00	SMALL APPLIANCES	599	-	-	-	-	
5-149-250.00	OTHER SUPPLIES	2,208	2,500	2,500	2,500	2,500	0.0%
5-149-303.00	VEHICLES/LARGE EQUIPMENT	184	100	100	100	100	0.0%
5-149-304.00	MACHINERY/EQUIPMENT	-	100	100	100	100	0.0%
5-149-309.00	COMMUNICATION/PHOTO EQUIP	-	-	-	-	-	
5-149-310.00	LAND/GROUNDS	2,397	1,000	1,000	1,000	11,000	1000.0%
5-149-311.10	POOL MAINTENANCE	71,049	25,000	25,000	25,000	25,000	0.0%
5-149-312.00	BUILDINGS/APPLIANCES	39,923	55,000	55,000	55,000	37,000	-32.7%
5-149-350.00	OTHER MAINTENANCE	-	-	-	-	-	
5-149-401.00	ELECTRICAL	84,376	71,400	71,400	85,531	86,508	21.2%
5-149-402.00	AUDITS/CONSULTANT FEES	205	-	-	-	-	
5-149-404.00	GAS	19,387	22,000	22,000	15,955	16,000	-27.3%
5-149-405.00	WATER	12,833	8,500	8,500	15,139	18,463	117.2%
5-149-405.50	DRAINAGE CHARGE	1,154	1,200	1,200	1,200	1,200	0.0%
5-149-406.00	SEWER	5,768	-	-	5,861	5,900	
5-149-406.60	DISPOSAL FEES	-	50	50	50	100	100.0%
5-149-408.10	RENTALS/LEASES-FLEET	500	-	-	-	-	
5-149-409.00	ADVERTISEMENTS/LEGAL NOTICES	14,522	10,000	10,000	10,000	10,000	0.0%
5-149-410.00	PHYSICALS	1,715	2,500	2,500	2,500	2,500	0.0%
5-149-415.00	JANITORIAL SERVICES	5,806	7,067	7,067	9,000	10,067	42.5%
5-149-424.00	SERVICE CONTRACTS	1,974	3,400	3,400	5,455	5,288	55.5%
5-149-442.00	CONTRACT MOWING/LANDSCAPING	3,646	4,500	4,500	4,500	6,211	38.0%
5-149-450.00	OTHER SERVICES	1,666	2,000	2,000	2,000	2,020	1.0%

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 149 AQUATIC CENTER  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
5-149-702.00	BUILDINGS	39,038	-	-	-	-	
5-149-712.00	OFFICE FURNITURE/EQUIPMENT	1,068	-	-	-	500	
5-149-715.00	OTHER CAPITAL	20,248	-	15,000	8,964	1,600	
5-149-815.00	OTHER CAPITAL	-	-	-	-	-	
5-149-901.00	LIAB/CASUALTY INSURANCE	13,900	14,734	14,734	16,417	18,880	28.1%
5-149-908.00	SEMINARS/MEMBERSHIP/TRAVE	8,449	8,000	8,000	8,000	12,575	57.2%
5-149-908.10	MILEAGE	111	-	-	1,300	500	
5-149-949.00	UNEMPLOYMENT BENEFITS	-	1,300	1,300	-	-	-100.0%
5-149-950.00	OTHER SUNDRY	-	-	-	-	-	
	<b>TOTAL EXPENDITURES</b>	<b>1,065,917</b>	<b>1,064,684</b>	<b>1,079,684</b>	<b>1,086,787</b>	<b>1,122,335</b>	<b>5.4%</b>

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	608,183	722,633	722,633	714,771	749,473	3.7%
200'S	SUPPLIES	107,814	104,200	104,200	98,944	101,350	-2.7%
300'S	MAINTENANCE	113,553	81,200	81,200	81,200	73,200	-9.9%
400'S	SERVICES	153,553	132,617	132,617	157,191	164,257	23.9%
700'S	NON-CAPITAL (SUPPLIES)	60,354	-	15,000	8,964	2,100	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	22,460	24,034	24,034	25,717	31,955	33.0%
	<b>TOTAL EXPENDITURES</b>	<b>1,065,917</b>	<b>1,064,684</b>	<b>1,079,684</b>	<b>1,086,787</b>	<b>1,122,335</b>	<b>5.4%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 151 POLICE  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-151-101.00	SALARIES & WAGES	2,684,764	3,020,648	3,020,648	2,921,601	3,166,853	4.8%
5-151-102.00	OVERTIME PAY	291,800	204,680	204,680	266,279	213,900	4.5%
5-151-103.00	OASDI/MEDICARE	218,863	246,977	246,977	238,979	259,474	5.1%
5-151-103.02	MATCHING RETIREMENT	509,385	567,246	567,246	564,543	590,176	4.0%
5-151-105.00	LONGEVITY PAY	17,827	6,000	6,000	5,398	5,460	-9.0%
5-151-105.01	EDUCATION/MISCELLANEOUS	1,805	1,800	1,800	3,420	5,600	211.1%
5-151-105.03	STANDBY	5,927	-	-	13,757	-	
5-151-106.00	MEDICAL INSURANCE	404,023	498,816	498,816	498,816	465,676	-6.6%
5-151-106.01	LIFE INSURANCE	9,770	4,724	4,724	4,724	9,915	109.9%
5-151-106.02	LONG TERM DISABILITY	5,437	6,330	6,330	6,330	6,642	4.9%
5-151-107.00	WORKERS' COMPENSATION	44,188	45,573	45,573	46,296	40,218	-11.8%
5-151-118.00	ACCRUED COMP TIME	(1,433)	-	-	-	-	
5-151-202.00	FUEL	131,501	144,000	144,000	135,000	138,000	-4.2%
5-151-203.00	TOOLS/SMALL EQUIPMENT	598	1,000	1,000	1,000	500	-50.0%
5-151-204.00	POSTAGE & FREIGHT	1,120	1,400	1,400	1,000	1,500	7.1%
5-151-205.00	OFFICE SUPPLIES	2,992	5,950	5,950	5,700	6,000	0.8%
5-151-206.00	EMPLOYEE RELATIONS	3,458	5,000	5,000	4,900	5,000	0.0%
5-151-207.00	REPRODUCTION & PRINTING	2,871	5,900	5,900	5,800	5,900	0.0%
5-151-208.00	CLOTHING/PERS PROTECTIVE EQUIP	43,468	51,916	51,916	51,900	53,000	2.1%
5-151-209.00	EDUCATIONAL	308	1,500	1,500	1,500	500	-66.7%
5-151-210.00	BOTANICAL & AGRICULTURAL	-	75	75	70	75	0.0%
5-151-211.00	CLEANING AND JANITORIAL	2,503	2,000	2,000	2,000	2,000	0.0%
5-151-212.00	COMPUTER EQUIPMENT & SUPPLIES	3,396	8,105	8,105	4,000	4,000	-50.6%
5-151-213.00	COMMUNICATIONS EQUIPMENT	1,391	1,200	1,200	1,200	1,500	25.0%
5-151-218.00	PHOTOGRAPHY	544	50	50	50	50	0.0%
5-151-221.00	SAFETY/FIRST AID SUPPLIES	1,222	2,000	2,000	2,000	2,000	0.0%
5-151-223.00	SMALL APPLIANCES	59	200	200	200	200	0.0%
5-151-229.00	POLICE EVIDENCE SUPPLIES	4,465	4,000	4,000	4,250	5,000	25.0%
5-151-230.00	AMMO/GUN/TASER/MISC	35,818	47,991	47,991	47,991	50,000	4.2%
5-151-250.00	OTHER SUPPLIES	4,909	4,882	4,882	4,882	4,432	-9.2%
5-151-303.00	VEHICLES/LARGE EQUIPMENT	66,115	68,000	68,000	75,000	75,000	10.3%
5-151-304.00	MACHINERY/EQUIPMENT	658	1,000	1,000	1,266	1,000	0.0%
5-151-304.20	POLICE SPECIALIZED EQUIP	989	1,000	1,000	1,000	1,000	0.0%
5-151-309.00	COMMUNICATION/PHOTO EQUIP	2,816	2,000	2,000	2,000	2,000	0.0%
5-151-310.00	LANDS/GROUNDS	-	1,000	1,000	500	1,000	0.0%
5-151-312.00	BUILDINGS/APPLIANCES	26,912	21,000	21,000	21,000	27,750	32.1%
5-151-350.00	OTHER MAINTENANCE	192	500	500	500	500	0.0%
5-151-401.00	ELECTRICAL	48,875	49,000	49,000	50,016	51,000	4.1%
5-151-403.00	TELEPHONE	42,774	46,800	46,800	46,800	46,800	0.0%
5-151-405.00	WATER	8,377	3,700	3,700	9,816	11,359	207.0%
5-151-405.50	DRAINAGE CHARGE	787	800	800	787	787	-1.6%
5-151-406.00	SEWER	572	550	550	538	550	0.0%
5-151-406.60	DISPOSAL FEES	-	25	25	150	25	0.0%
5-151-409.00	ADVERTISEMENTS/LEGAL NOTICES	612	600	600	650	650	8.3%
5-151-411.00	CITY ATTORNEY'S FEES	2,608	3,000	3,000	3,000	3,000	0.0%
5-151-415.00	JANITORIAL SERVICES	35,400	33,500	33,500	37,140	38,880	16.1%
5-151-424.00	SERVICE CONTRACTS	93,786	105,586	105,586	105,586	109,814	4.0%
5-151-442.00	CONTRACT MOWING/LANDSCAPING	3,448	3,200	3,200	3,200	3,200	0.0%
5-151-450.00	OTHER SERVICES	11,934	9,500	9,500	9,500	9,500	0.0%
5-151-712.00	OFFICE FURNITURE/EQUIPMENT	5,998	3,950	3,950	3,950	700	-82.3%
5-151-714.00	RADIOS/RADAR/CAMERAS	8,709	13,808	13,808	(60)	118,699	759.6%
5-151-715.00	OTHER	35,309	-	-	26,738	26,738	

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 151 POLICE  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
5-151-802.00	BUILDINGS	-	-	82,000	77,000	-	
5-151-813.00	VEHICLES	357,104	421,038	421,038	421,038	508,148	20.7%
5-151-901.00	LIAB/CASUALTY INSURANCE	74,371	78,833	78,833	100,658	115,757	46.8%
5-151-908.00	SEMINARS/MEMBERSHIP/TRAVE	39,494	39,000	39,000	39,000	48,000	23.1%
5-151-908.10	MILEAGE	-	-	-	-	-	
5-151-908.20	CONTINUING EDUCATION	12,160	15,000	15,000	15,000	15,000	0.0%
5-151-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	410	1,000	1,000	1,500	1,000	0.0%
5-151-950.00	OTHER SUNDRY	227	1,000	1,000	1,000	1,000	0.0%
5-151-950.11	CITIZEN POLICE ACADEMY-EXP	4,270	5,000	5,000	5,000	5,000	0.0%
5-151-950.31	COMMUNITY RESOURCE EXP	1,658	1,750	1,750	1,750	1,750	0.0%
5-151-950.40	NARCOTICS ENFORCEMENT	-	4,000	4,000	4,000	4,000	0.0%
5-151-950.50	SHOOTING RANGE EXPENSE	1,720	3,000	3,000	3,000	3,000	0.0%
<b>TOTAL EXPENDITURES</b>		<b>5,321,261</b>	<b>5,828,103</b>	<b>5,910,103</b>	<b>5,911,609</b>	<b>6,276,178</b>	<b>7.7%</b>

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	4,192,356	4,602,794	4,602,794	4,570,143	4,763,914	3.5%
200'S	SUPPLIES	240,621	287,169	287,169	273,443	279,657	-2.6%
300'S	MAINTENANCE	97,682	94,500	94,500	101,266	108,250	14.6%
400'S	SERVICES	249,172	256,261	256,261	267,183	275,565	7.5%
700'S	NON-CAPITAL (SUPPLIES)	50,016	17,758	17,758	30,628	146,137	722.9%
800'S	CAPITAL OUTLAY	357,104	421,038	503,038	498,038	508,148	20.7%
900'S	SUNDRIES	134,310	148,583	148,583	170,908	194,507	30.9%
<b>TOTAL EXPENDITURES</b>		<b>5,321,261</b>	<b>5,828,103</b>	<b>5,910,103</b>	<b>5,911,609</b>	<b>6,276,178</b>	<b>7.7%</b>



**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 152 FIRE  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-152-101.00	SALARIES & WAGES	1,274,481	1,517,947	1,517,947	1,393,671	1,816,191	19.6%
5-152-102.00	OVERTIME PAY	146,101	160,423	160,423	175,336	202,992	26.5%
5-152-103.00	OASDI/MEDICARE	105,962	129,254	129,254	118,476	154,757	19.7%
5-152-103.02	MATCHING RETIREMENT	246,914	296,290	296,290	277,011	351,995	18.8%
5-152-105.00	LONGEVITY PAY	6,201	2,400	2,400	868	780	-67.5%
5-152-105.01	EDUCATION/MISCELLANEOUS	9,626	8,820	8,820	2,657	3,000	-66.0%
5-152-106.00	MEDICAL INSURANCE	189,509	235,605	235,607	235,607	266,045	12.9%
5-152-106.01	LIFE INSURANCE	4,767	2,532	2,532	2,532	5,808	129.4%
5-152-106.02	LONG TERM DISABILITY	2,651	3,218	3,218	3,218	3,891	20.9%
5-152-107.00	WORKERS' COMPENSATION	27,214	27,110	27,110	26,541	28,604	5.5%
5-152-201.00	CHEMICALS	2,893	5,000	5,000	3,100	6,500	30.0%
5-152-202.00	FUEL	24,526	28,000	28,000	21,000	25,000	-10.7%
5-152-203.00	TOOLS/SMALL EQUIPMENT	1,300	6,000	6,000	5,400	6,000	0.0%
5-152-204.00	POSTAGE & FREIGHT	548	1,500	1,500	1,200	1,500	0.0%
5-152-205.00	OFFICE SUPPLIES	2,701	3,000	3,000	2,300	3,000	0.0%
5-152-206.00	EMPLOYEE RELATIONS	2,362	2,400	2,400	2,400	2,500	4.2%
5-152-207.00	REPRODUCTION & PRINTING	3,906	4,000	4,000	4,000	5,000	25.0%
5-152-208.00	CLOTHING/PERS PROTECTIVE EQUIP	37,755	74,225	74,225	74,225	70,225	-5.4%
5-152-209.00	EDUCATIONAL	5,881	5,800	5,800	5,800	5,800	0.0%
5-152-211.00	CLEANING AND JANITORIAL	3,846	-	-	2,125	3,500	
5-152-212.00	COMPUTER EQUIPMENT & SUPPLIES	793	3,500	3,500	-	-	-100.0%
5-152-213.00	COMMUNICATIONS EQUIPMENT	145	2,000	2,000	2,000	2,000	0.0%
5-152-217.00	FIRE DEPT-GROCERIES/MISC	319	1,600	1,600	1,200	1,600	0.0%
5-152-218.00	PHOTOGRAPHY	118	150	150	50	150	0.0%
5-152-221.00	SAFETY/FIRST AID SUPPLIES	6,477	7,500	7,500	5,500	7,500	0.0%
5-152-223.00	SMALL APPLIANCES	1,220	1,800	1,800	1,000	1,800	0.0%
5-152-230.00	AMMUNITION/GUNS	495	500	500	500	500	0.0%
5-152-250.00	OTHER SUPPLIES	3,783	4,000	4,000	4,000	6,000	50.0%
5-152-303.00	VEHICLES/LARGE EQUIPMENT	80,182	72,000	72,000	80,000	85,000	18.1%
5-152-304.00	MACHINERY/EQUIPMENT	24,530	40,000	40,000	18,000	26,600	-33.5%
5-152-304.10	PPE TESTING & REPAIR	9,041	15,400	15,400	10,000	12,000	-22.1%
5-152-309.00	COMMUNICATION/PHOTO EQUIP	692	2,800	2,800	2,000	2,800	0.0%
5-152-310.00	LAND/GROUNDS	40	2,000	2,000	2,000	2,000	0.0%
5-152-312.00	BUILDINGS/APPLIANCES	20,037	18,000	18,000	12,000	18,500	2.8%
5-152-313.00	COMPUTER/OFFICE EQUIPMENT	1,719	1,000	1,000	1,000	1,000	0.0%
5-152-350.00	OTHER MAINTENANCE	30	500	500	500	500	0.0%
5-152-401.00	ELECTRICAL	49,870	43,000	43,000	51,104	51,807	20.5%
5-152-403.00	TELEPHONE	10,376	9,900	9,900	5,100	9,900	0.0%
5-152-404.00	GAS	4,016	5,500	5,500	2,619	3,000	-45.5%
5-152-405.00	WATER	2,720	1,750	1,750	3,010	3,926	124.3%
5-152-405.50	DRAINAGE CHARGE	2,825	2,900	2,900	2,825	2,825	-2.6%
5-152-406.00	SEWER	3,036	2,060	2,060	2,606	2,650	28.6%
5-152-406.50	GARBAGE	3,289	3,000	3,000	3,000	3,000	0.0%
5-152-406.60	DISPOSAL FEES	15	100	100	100	100	0.0%
5-152-408.10	RENTALS/LEASES-FLEET	83	-	-	-	-	
5-152-408.20	RENTALS/LEASES-VERF	72,193	72,193	72,193	72,193	61,474	-14.8%
5-152-409.00	ADVERTISEMENTS/LEGAL NOTICES	610	-	-	-	-	
5-152-410.00	PHYSICALS	16,275	29,500	29,500	22,811	29,500	0.0%
5-152-415.00	JANITORIAL SERVICES	5,794	8,000	8,000	4,125	4,537	-43.3%
5-152-422.00	CONTRACT LABOR	-	-	-	90,000	-	
5-152-424.00	SERVICE CONTRACTS	49,875	80,000	80,000	76,609	84,521	5.7%
5-152-424.05	BVWACS	38,632	51,000	51,000	61,577	55,606	9.0%
5-152-442.00	CONTRACT MOWING/LANDSCAPING	1,560	1,600	1,600	1,360	2,500	56.3%

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 152 FIRE  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
5-152-450.00	OTHER SERVICES	5,288	2,600	2,600	5,100	5,500	111.5%
5-152-702.00	BUILDINGS/BUILDING IMPROVEMENT	33,350	50,000	34,000	34,000	-	-100.0%
5-152-710.00	MACHINERY/EQUIPMENT	2,021	-	9,000	7,500	-	
5-152-712.00	OFFICE FURNITURE/EQUIPMENT	-	15,000	6,000	1,045	5,000	-66.7%
5-152-714.00	RADIOS/RADAR/CAMERAS	6,921	2,500	2,500	10,000	9,000	260.0%
5-152-802.00	BUILDINGS	-	-	42,000	42,000	-	
5-152-810.00	MACHINERY/EQUIPMENT	-	-	49,000	48,641	-	
5-152-813.00	VEHICLES	-	52,000	52,000	52,000	-	-100.0%
5-152-901.00	LIAB/CASUALTY INSURANCE	19,958	21,155	21,155	22,785	26,203	23.9%
5-152-908.00	SEMINARS/MEMBERSHIP/TRAVE	33,958	30,000	30,000	30,000	30,000	0.0%
5-152-908.10	MILEAGE	224	500	500	300	500	0.0%
5-152-908.20	CONTINUING EDUCATION	-	3,000	3,000	1,800	3,000	0.0%
5-152-929.00	FIRE FIGHTERS' PENSION	24,780	42,240	42,240	36,480	42,240	0.0%
5-152-939.00	MOVING/HOUSING/INTERIM EXPENSE	-	-	-	18,503	-	
	<b>TOTAL EXPENDITURES</b>	<b>2,636,435</b>	<b>3,215,772</b>	<b>3,290,774</b>	<b>3,206,410</b>	<b>3,567,827</b>	<b>10.9%</b>

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	2,013,426	2,383,599	2,383,601	2,235,917	2,834,063	18.9%
200'S	SUPPLIES	99,070	150,975	150,975	135,800	148,575	-1.6%
300'S	MAINTENANCE	136,271	151,700	151,700	125,500	148,400	-2.2%
400'S	SERVICES	266,456	313,103	313,103	404,139	320,846	2.5%
700'S	NON-CAPITAL (SUPPLIES)	42,292	67,500	51,500	52,545	14,000	-79.3%
800'S	CAPITAL OUTLAY	-	52,000	143,000	142,641	-	-100.0%
900'S	SUNDRIES	78,920	96,895	96,895	109,868	101,943	5.2%
	<b>TOTAL EXPENDITURES</b>	<b>2,636,435</b>	<b>3,215,772</b>	<b>3,290,774</b>	<b>3,206,410</b>	<b>3,567,827</b>	<b>10.9%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 154 ANIMAL SHELTER  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-154-101.00	SALARIES & WAGES	194,732	300,619	300,619	269,451	296,352	-1.4%
5-154-102.00	OVERTIME PAY	15,712	7,000	7,000	16,802	7,000	0.0%
5-154-103.00	OASDI/MEDICARE	15,777	23,149	23,149	21,780	23,802	2.8%
5-154-103.02	MATCHING RETIREMENT	34,789	53,197	53,197	48,458	51,986	-2.3%
5-154-105.00	LONGEVITY PAY	673	420	420	137	180	-57.1%
5-154-105.01	EDUCATION/MISCELLANEOUS	-	1,560	1,560	-	-	-100.0%
5-154-105.03	STANDBY	8,820	7,600	7,600	7,373	7,600	0.0%
5-154-106.00	MEDICAL INSURANCE	36,386	74,293	74,293	74,293	73,062	-1.7%
5-154-106.01	LIFE INSURANCE	531	472	472	472	887	87.9%
5-154-106.02	LONG TERM DISABILITY	295	632	632	632	594	-6.0%
5-154-107.00	WORKERS' COMPENSATION	4,232	5,595	5,595	5,550	5,676	1.4%
5-154-118.00	ACCRUED COMP TIME	(377)	-	-	-	-	
5-154-201.00	CHEMICALS	1,843	-	-	-	-	
5-154-202.00	FUEL	4,903	5,000	5,000	6,000	6,000	20.0%
5-154-203.00	TOOLS/SMALL EQUIPMENT	3,827	2,000	2,000	500	1,200	-40.0%
5-154-204.00	POSTAGE & FREIGHT	2,141	1,596	1,596	3,200	3,000	88.0%
5-154-205.00	OFFICE SUPPLIES	1,472	2,250	2,250	1,600	1,500	-33.3%
5-154-206.00	EMPLOYEE RELATIONS	894	600	600	600	700	16.7%
5-154-207.00	REPRODUCTION & PRINTING	1,309	950	950	1,200	1,200	26.3%
5-154-208.00	CLOTHING/PERS PROTECTIVE EQUIP	5,515	6,202	6,202	7,000	2,200	-64.5%
5-154-211.00	CLEANING AND JANITORIAL	2,485	1,500	1,500	7,000	7,000	366.7%
5-154-212.00	COMPUTER EQUIPMENT & SUPPLIES	64	-	-	-	-	
5-154-213.00	COMMUNICATIONS EQUIPMENT	386	200	200	-	-	-100.0%
5-154-215.00	ANIMAL CONTRL/SHELTER SUPPLIES	49,811	35,150	35,150	60,000	52,000	47.9%
5-154-221.00	SAFETY/FIRST AID SUPPLIES	517	200	200	-	300	50.0%
5-154-223.00	SMALL APPLIANCES	170	-	-	-	-	
5-154-250.00	OTHER SUPPLIES	837	500	500	775	500	0.0%
5-154-303.00	VEHICLES/LARGE EQUIPMENT	1,504	2,250	2,250	2,250	1,000	-55.6%
5-154-312.00	BUILDINGS/APPLIANCES	7,125	10,200	10,200	10,000	10,000	-2.0%
5-154-401.00	ELECTRICAL	22,147	18,496	18,496	21,650	21,900	18.4%
5-154-403.00	TELEPHONE	645	-	-	1,160	1,200	
5-154-404.00	GAS	4,151	5,500	5,500	3,721	4,000	-27.3%
5-154-405.00	WATER	6,687	4,200	4,200	3,127	4,219	0.5%
5-154-405.50	DRAINAGE CHARGE	787	800	800	787	787	-1.6%
5-154-406.00	SEWER	3,053	2,500	2,500	2,279	2,300	-8.0%
5-154-406.60	DISPOSAL FEES	198	150	150	400	500	233.3%
5-154-409.00	ADVERTISEMENTS/LEGAL NOTICES	950	1,424	1,424	1,350	3,000	110.7%
5-154-415.00	JANITORIAL SERVICES	4,800	3,200	3,200	4,640	5,280	65.0%
5-154-416.00	VETERINARIAN SERVICES	125,262	70,284	70,284	129,105	140,000	99.2%
5-154-417.50	ANIMAL ADOPTION COUPON EXPENSES	2,796	-	-	-	10,000	
5-154-424.00	SERVICE CONTRACTS	6,730	7,000	7,000	2,200	3,500	-50.0%
5-154-442.00	CONTRACT MOWING/LANDSCAPING	2,209	2,064	2,064	1,200	2,000	-3.1%
5-154-450.00	OTHER SERVICES	2,850	1,500	1,500	1,400	3,000	100.0%
5-154-712.00	OFFICE FURNITURE/EQUIPMENT	350	-	-	-	-	
5-154-714.00	RADIOS/RADAR/CAMERAS	380	-	-	3,370	5,947	
5-154-901.00	LIAB/CASUALTY INSURANCE	7,895	8,369	8,369	9,263	10,651	27.3%
5-154-908.00	SEMINARS/MEMBERSHIP/TRAVE	2,911	2,200	2,200	2,200	3,200	45.5%
5-154-910.00	BOARD/CMTTEE/VOLNTR RELATIONS	33	400	400	400	500	25.0%
5-154-949.00	UNEMPLOYMENT BENEFITS	8,186	-	-	-	-	
5-154-950.00	OTHER SUNDRY	283	100	100	100	100	0.0%
<b>TOTAL EXPENDITURES</b>		<b>599,672</b>	<b>671,322</b>	<b>671,322</b>	<b>733,425</b>	<b>775,823</b>	<b>15.6%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 154 ANIMAL SHELTER  
FY25 PROPOSED BUDGET**

<b>GL#</b>	<b>GL DESCRIPTION</b>	<b>Actual 2022-2023</b>	<b>Adopted 2023-2024</b>	<b>Amended 2023-2024</b>	<b>Projected 2023-2024</b>	<b>Proposed 2024-2025</b>	<b>% Change From PY Adopted</b>
<b>EXPENDITURES BY CATEGORY</b>							
100'S	PERSONNEL	311,568	474,537	474,537	444,948	467,139	-1.6%
200'S	SUPPLIES	76,173	56,148	56,148	87,875	75,600	34.6%
300'S	MAINTENANCE	8,629	12,450	12,450	12,250	11,000	-11.6%
400'S	SERVICES	183,264	117,118	117,118	173,019	201,686	72.2%
700'S	NON-CAPITAL (SUPPLIES)	730	-	-	3,370	5,947	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	19,307	11,069	11,069	11,963	14,451	30.6%
	<b>TOTAL EXPENDITURES</b>	<b>599,672</b>	<b>671,322</b>	<b>671,322</b>	<b>733,425</b>	<b>775,823</b>	<b>15.6%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 155 MUNICIPAL COURT  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-155-101.00	SALARIES & WAGES	238,247	237,614	237,614	243,833	263,846	11.0%
5-155-102.00	OVERTIME PAY	27	-	-	-	-	
5-155-103.00	OASDI/MEDICARE	17,926	18,664	18,664	18,775	20,432	9.5%
5-155-103.02	MATCHING RETIREMENT	30,915	42,891	42,891	31,510	33,719	-21.4%
5-155-105.00	LONGEVITY PAY	2,133	1,860	1,860	1,444	1,440	-22.6%
5-155-105.01	EDUCATION/MISCELLANEOUS	3,911	4,500	4,500	2,151	1,800	-60.0%
5-155-105.03	STANDBY	-	-	-	-	-	
5-155-106.00	MEDICAL INSURANCE	36,122	38,322	38,322	38,322	33,472	-12.7%
5-155-106.01	LIFE INSURANCE	665	381	381	381	605	58.8%
5-155-106.02	LONG TERM DISABILITY	368	510	510	510	405	-20.6%
5-155-107.00	WORKERS' COMPENSATION	322	310	310	323	329	6.1%
5-155-118.00	ACCRUED COMP TIME	50	-	-	-	-	
5-155-202.00	FUEL	-	-	-	-	-	
5-155-204.00	POSTAGE & FREIGHT	4,986	4,700	4,700	5,500	5,000	6.4%
5-155-205.00	OFFICE SUPPLIES	1,118	2,000	2,000	1,800	2,000	0.0%
5-155-206.00	EMPLOYEE RELATIONS	-	500	500	200	500	0.0%
5-155-207.00	REPRODUCTION & PRINTING	3,065	2,500	2,500	4,000	4,000	60.0%
5-155-208.00	CLOTHING/PERS PROTECTIVE EQUIP	108	250	250	250	250	0.0%
5-155-209.00	EDUCATIONAL	-	250	250	250	250	0.0%
5-155-211.00	CLEANING AND JANITORIAL	316	200	200	200	200	0.0%
5-155-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,059	-	-	221	-	
5-155-213.00	COMMUNICATIONS EQUIPMENT	119	650	650	650	650	0.0%
5-155-250.00	OTHER SUPPLIES	23	50	50	23	50	0.0%
5-155-303.00	VEHICLES/LARGE EQUIPMENT	636	150	150	700	150	0.0%
5-155-312.00	BUILDING MAINTENANCE	-	-	-	-	-	
5-155-403.00	TELEPHONE	604	650	650	650	604	-7.1%
5-155-419.00	LEGAL FEES	26,260	42,000	42,000	32,000	42,000	0.0%
5-155-424.00	SERVICE CONTRACTS	19,969	25,500	25,500	25,000	23,010	-9.8%
5-155-450.00	OTHER SERVICES	80	100	100	100	100	0.0%
5-155-901.00	LIAB/CASUALTY INSURANCE	302	320	320	347	399	24.7%
5-155-908.00	SEMINARS/MEMBERSHIP/TRAVE	8,323	5,000	5,000	5,000	3,800	-24.0%
5-155-908.10	MILEAGE	2,307	2,100	2,100	875	2,100	0.0%
5-155-950.00	OTHER SUNDRY	(52)	150	150	100	150	0.0%
	<b>TOTAL EXPENDITURES</b>	<b>399,909</b>	<b>432,122</b>	<b>432,122</b>	<b>415,115</b>	<b>441,261</b>	<b>2.1%</b>

<b>EXPENDITURES BY CATEGORY</b>							
100'S	PERSONNEL	330,686	345,052	345,052	337,249	356,048	3.2%
200'S	SUPPLIES	10,794	11,100	11,100	13,094	12,900	16.2%
300'S	MAINTENANCE	636	150	150	700	150	0.0%
400'S	SERVICES	46,913	68,250	68,250	57,750	65,714	-3.7%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	10,880	7,570	7,570	6,322	6,449	-14.8%
	<b>TOTAL EXPENDITURES</b>	<b>399,909</b>	<b>432,122</b>	<b>432,122</b>	<b>415,115</b>	<b>441,261</b>	<b>2.1%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 167 GENERAL GOVERNMENT ADMINISTRATION  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-167-101.00	SALARIES & WAGES	214,371	220,479	220,479	277,617	418,102	89.6%
5-167-103.00	OASDI/MEDICARE	16,461	17,486	17,486	21,484	33,041	89.0%
5-167-103.02	MATCHING RETIREMENT	38,713	40,184	40,184	41,923	61,710	53.6%
5-167-105.00	LONGEVITY PAY	2,532	1,320	1,320	1,759	1,800	36.4%
5-167-105.01	EDUCATION/MISCELLANEOUS	6,017	6,780	6,780	5,901	12,000	77.0%
5-167-106.00	MEDICAL INSURANCE	26,422	23,199	23,199	23,199	37,306	60.8%
5-167-106.01	LIFE INSURANCE	818	357	357	357	1,107	210.1%
5-167-106.02	LONG TERM DISABILITY	455	478	478	478	741	55.0%
5-167-107.00	WORKERS' COMPENSATION	283	291	291	386	631	116.8%
5-167-118.00	ACCRUED COMP TIME	125	-	-	-	-	
5-167-202.00	FUEL	-	50	50	-	-	-100.0%
5-167-204.00	POSTAGE & FREIGHT	143	130	130	150	150	15.4%
5-167-205.00	OFFICE SUPPLIES	198	200	200	150	200	0.0%
5-167-206.00	EMPLOYEE RELATIONS	212	250	250	250	250	0.0%
5-167-207.00	REPRODUCTION & PRINTING	266	100	100	350	300	200.0%
5-167-208.00	CLOTHING/PERS PROTECTIVE EQUIP	370	450	450	400	450	0.0%
5-167-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	-	-	-	-	
5-167-213.00	COMMUNICATIONS EQUIPMENT	-	100	100	100	100	0.0%
5-167-250.00	OTHER SUPPLIES	148	100	100	-	-	-100.0%
5-167-402.00	AUDITS/CONSULTANTS FEES	-	2,500	2,500	2,700	2,500	0.0%
5-167-409.00	ADVERTISEMENTS/LEGAL NOTICES	539	500	500	544	550	10.0%
5-167-424.00	SERVICE CONTRACTS	12,759	13,080	13,080	14,500	14,140	8.1%
5-167-450.00	OTHER SERVICES	-	100	100	-	-	-100.0%
5-167-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	-	
5-167-908.00	SEMINARS/MEMBERSHIP/TRAVE	504	1,500	1,500	1,000	5,000	233.3%
5-167-908.10	MILEAGE	218	100	100	166	150	50.0%
	<b>TOTAL EXPENDITURES</b>	<b>321,553</b>	<b>329,734</b>	<b>329,734</b>	<b>393,414</b>	<b>590,228</b>	<b>79.0%</b>

<b>EXPENDITURES BY CATEGORY</b>							
100'S	PERSONNEL	306,197	310,574	310,574	373,104	566,438	82.4%
200'S	SUPPLIES	1,336	1,380	1,380	1,400	1,450	5.1%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	13,297	16,180	16,180	17,744	17,190	6.2%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	722	1,600	1,600	1,166	5,150	221.9%
	<b>TOTAL EXPENDITURES</b>	<b>321,553</b>	<b>329,734</b>	<b>329,734</b>	<b>393,414</b>	<b>590,228</b>	<b>79.0%</b>

**CITY OF BRENHAM  
GENERAL FUND 101 - DEPT 172 IT  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>EXPENDITURES</b>							
5-172-101.00	SALARIES & WAGES	288,225	399,346	399,346	382,477	416,563	4.3%
5-172-102.00	OVERTIME PAY	194	-	-	4,430	3,000	
5-172-103.00	OASDI/MEDICARE	21,558	31,193	31,193	29,663	32,679	4.8%
5-172-103.02	MATCHING RETIREMENT	50,489	71,682	71,682	69,253	74,330	3.7%
5-172-105.00	LONGEVITY PAY	2,033	1,620	1,620	1,500	1,620	0.0%
5-172-105.01	EDUCATION/MISCELLANEOUS	6,017	6,780	6,780	5,901	6,000	-11.5%
5-172-106.00	MEDICAL INSURANCE	48,161	74,293	74,293	74,293	64,705	-12.9%
5-172-106.01	LIFE INSURANCE	1,074	636	636	636	1,323	108.0%
5-172-106.02	LONG TERM DISABILITY	588	852	852	852	887	4.1%
5-172-107.00	WORKERS' COMPENSATION	1,006	1,390	1,390	1,331	1,400	0.7%
5-172-116.00	SALARIES/WAGES CONTINGENCY		-	-	-	-	
5-172-202.00	FUEL	622	600	600	483	500	-16.7%
5-172-203.00	TOOLS/SMALL EQUIPMENT	64	100	100	100	100	0.0%
5-172-204.00	POSTAGE & FREIGHT	25	50	50	137	50	0.0%
5-172-205.00	OFFICE SUPPLIES	58	100	100	100	100	0.0%
5-172-206.00	EMPLOYEE RELATIONS	509	740	740	740	740	0.0%
5-172-207.00	REPRODUCTION & PRINTING	415	200	200	159	200	0.0%
5-172-208.00	CLOTHING/PERS PROTECTIVE EQUIP	710	1,500	1,500	1,500	1,500	0.0%
5-172-209.00	EDUCATIONAL		125	125	-	125	0.0%
5-172-211.00	CLEANING & JANITORIAL	72	65	65	65	65	0.0%
5-172-212.00	COMPUTER EQUIPMENT & SUPPLIES	15,169	52,200	52,200	42,432	43,500	-16.7%
5-172-213.00	COMMUNICATIONS EQUIPMENT	17	-	-	-	-	
5-172-213.10	NETWORK TECH EQUIPMENT		-	-	-	-	
5-172-250.00	OTHER SUPPLIES	910	1,200	1,200	401	900	-25.0%
5-172-301.00	UTILITY LINES	19	2,500	2,500	4,000	2,500	0.0%
5-172-303.00	VEHICLES/LARGE EQUIPMENT	171	500	500	500	500	0.0%
5-172-312.00	BUILDINGS/APPLIANCES		-	-	1,115	-	
5-172-402.80	SPECIAL SERVICES	(540)	5,000	5,000	5,000	7,650	53.0%
5-172-403.00	TELEPHONE	22,255	22,296	22,296	19,610	22,536	1.1%
5-172-424.00	SERVICE CONTRACTS	127,461	287,190	287,190	201,553	302,890	5.5%
5-172-450.00	OTHER SERVICES	15	15	15	15	15	0.0%
5-172-712.00	OFFICE FURNITURE/EQUIPMENT	35,392	18,000	18,000	18,000	16,500	-8.3%
5-172-714.00	RADIO/RADAR/CAMERAS	24,121	-	18,000	17,663	-	
5-172-901.00	LIAB/CASUALTY INSURANCE	715	758	758	811	932	23.0%
5-172-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,703	10,000	10,000	10,000	11,200	12.0%
5-172-908.10	MILEAGE	181	450	450	1,278	1,250	177.8%
	<b>TOTAL EXPENDITURES</b>	<b>649,408</b>	<b>991,381</b>	<b>1,009,381</b>	<b>895,998</b>	<b>1,016,260</b>	<b>2.5%</b>

<b>EXPENDITURES BY CATEGORY</b>							
100'S	PERSONNEL	419,345	587,792	587,792	570,336	602,507	2.5%
200'S	SUPPLIES	18,571	56,880	56,880	46,117	47,780	-16.0%
300'S	MAINTENANCE	190	3,000	3,000	5,615	3,000	0.0%
400'S	SERVICES	149,191	314,501	314,501	226,178	333,091	5.9%
700'S	NON-CAPITAL (SUPPLIES)	59,512	18,000	36,000	35,663	16,500	-8.3%
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	2,599	11,208	11,208	12,089	13,382	19.4%
	<b>TOTAL EXPENDITURES</b>	<b>649,408</b>	<b>991,381</b>	<b>1,009,381</b>	<b>895,998</b>	<b>1,016,260</b>	<b>2.5%</b>



# GENERAL FUND SUB-FUNDS



**CITY OF BRENHAM  
FUND 215 - DEPT 148 AIRPORT  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From Prior Yr
<b>BEGINNING FUND BALANCE</b>		-	<b>24,818</b>	<b>24,818</b>	<b>24,818</b>	<b>0</b>	

<b>REVENUES</b>							
4-521.00	GRANT REVENUE	-	50,000	50,000	-	-	
4-521.10	GRANT REVENUE-AIRPORT	48,192	-	-	100,000	100,000	
4-529.00	AIRPORT REVENUES-LEASES	99,808	105,000	105,000	105,000	105,000	0.0%
4-529.20	JET A FUEL SALES	9,560	231,000	231,000	197,000	322,000	39.4%
4-529.21	AVGAS FUEL SALES	-	79,200	79,200	91,230	125,010	57.8%
4-529.40	FUEL FLOWAGE FEES	-	-	-	1,500	1,500	
<b>TOTAL REVENUES</b>		<b>157,560</b>	<b>465,200</b>	<b>465,200</b>	<b>494,730</b>	<b>653,510</b>	<b>40.5%</b>

<b>EXPENDITURES</b>							
5-148-101.00	SALARIES & WAGES	72,017	131,755	131,755	118,549	145,797	10.7%
5-148-102.00	OVERTIME PAY	107	-	-	5,146	-	
5-148-103.00	OASDI/MEDICARE	5,877	10,079	10,079	9,462	11,163	10.8%
5-148-103.02	MATCHING RETIREMENT	12,209	23,162	23,162	9,436	12,075	-47.9%
5-148-105.00	LONGEVITY PAY	65	-	-	40	120	
5-148-105.01	EDUCATION/MISCELLANEOUS	7,099	9,900	9,900	-	-	-100.0%
5-148-106.00	MEDICAL INSURANCE	6,534	22,523	22,523	18,061	6,609	-70.7%
5-148-106.01	LIFE INSURANCE	224	206	206	206	217	5.3%
5-148-106.02	LONG TERM DISABILITY	124	275	275	275	145	-47.3%
5-148-107.00	WORKERS COMPENSATION	897	645	645	1,220	1,602	148.4%
5-148-202.00	FUEL	2,828	-	-	1,000	2,500	
5-148-203.00	TOOLS/SMALL EQUIPMENT	469	1,000	1,000	900	1,000	0.0%
5-148-204.00	POSTAGE	3	50	50	-	50	0.0%
5-148-205.00	OFFICE SUPPLIES	-	240	240	400	240	0.0%
5-148-206.00	EMPLOYEE RELATIONS	20	-	-	-	-	
5-148-207.00	REPRODUCTION & PRINTING	-	-	-	-	1,740	
5-148-208.00	CLOTHING/PERS PROTECTIVE EQUIP	370	550	550	650	710	29.1%
5-148-209.00	EDUCATIONAL	-	700	700	-	641	-8.4%
5-148-210.00	BOTANICAL & AGRICULTURAL	-	6,000	6,000	6,000	6,000	0.0%
5-148-211.00	CLEANING AND JANITORIAL	489	200	200	200	200	0.0%
5-148-212.00	COMPUTER EQUIPMENT & SUPPLIES	102	150	150	-	-	-100.0%
5-148-216.40	RESALE FUEL-JET A	-	143,500	143,500	137,836	224,000	56.1%
5-148-216.41	RESALE FUEL-AVGAS	-	65,700	65,700	84,976	104,760	59.5%
5-148-221.00	SAFETY/FIRST AID SUPPLIES	-	35	35	-	35	0.0%
5-148-250.00	OTHER SUPPLIES	3,538	2,350	2,350	4,800	4,800	104.3%
5-148-303.00	VEHICLES/LARGE EQUIPMENT	330	750	750	3,208	2,500	233.3%
5-148-304.00	MACHINERY/EQUIPMENT	257	1,050	1,050	250	1,050	0.0%
5-148-306.00	OUTDOOR/STREET LIGHTING	371	-	-	400	-	
5-148-309.00	COMMUNICATION/PHOTO EQUIP	-	-	-	-	-	
5-148-310.00	LAND/GROUNDS	5,600	-	-	-	-	
5-148-312.00	BUILDINGS/APPLIANCES	2,310	3,000	3,000	3,000	1,200	-60.0%
5-148-350.00	OTHER MAINTENANCE	-	5,000	5,000	5,000	5,000	0.0%
5-148-350.48	FUEL FARM MAINTENANCE	-	-	-	-	-	
5-148-401.00	ELECTRICAL	17,285	13,989	13,989	9,458	9,560	-31.7%
5-148-402.00	AUDITS/CONSULTANTS FEES	450	-	-	-	-	
5-148-403.00	TELEPHONE	680	900	900	900	900	0.0%
5-148-404.00	GAS	-	2,500	2,500	-	-	-100.0%
5-148-405.00	WATER	4,392	3,600	3,600	5,918	6,000	66.7%
5-148-408.10	RENTALS/LEASES-FLEET	50	16,800	-	-	16,950	

**CITY OF BRENHAM  
FUND 215 - DEPT 148 AIRPORT  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual	Adopted	Amended	Projected	Proposed	% Change From Prior Yr
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	
5-148-409.00	ADVERTISEMENTS/LEGAL NOTICES	663	-	-	-	-	
5-148-415.00	JANITORIAL SERVICES	2,455	3,010	3,010	3,000	3,010	0.0%
5-148-424.00	SERVICE CONTRACTS	6,777	51,318	51,318	50,000	42,918	-16.4%
5-148-450.00	OTHER SERVICES	492	600	600	18,000	600	0.0%
5-148-712.00	OFFICE FURNITURE/EQUIPMENT	3,248	10,000	10,000	10,000	6,000	-40.0%
5-148-715.00	OTHER CAPITAL	-	-	-	-	-	
5-148-901.00	LIAB/CASUALTY INSURANCE	11,847	12,558	12,558	12,836	14,761	17.5%
5-148-906.00	INVENTORY ADJUSTMENTS	-	-	-	-	-	
5-148-908.00	SEMINARS/MEMBERSHIP/TRAVE	3,367	5,100	5,100	4,000	5,230	2.5%
5-148-908.10	MILEAGE	292	300	300	200	300	0.0%
5-148-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	600	750	750	750	750	0.0%
5-148-924.00	CONTINGENCY-RAMP GRANT EXP	87,779	100,000	116,800	127,800	111,000	-5.0%
5-148-950.00	OTHER SUNDRY	2,480	3,000	3,000	2,600	16,310	443.7%
	<b>TOTAL EXPENDITURES</b>	<b>264,698</b>	<b>653,245</b>	<b>653,245</b>	<b>656,477</b>	<b>768,443</b>	<b>17.6%</b>

**EXPENDITURES BY CATEGORY**

100'S	PERSONNEL	105,152	198,545	198,545	162,395	177,728	-10.5%
200'S	SUPPLIES	7,821	220,475	220,475	236,762	346,676	57.2%
300'S	MAINTENANCE	8,868	9,800	9,800	11,858	9,750	-0.5%
400'S	SERVICES	33,244	92,717	75,917	87,276	79,938	5.3%
700'S	NON-CAPITAL (SUPPLIES)	3,248	10,000	10,000	10,000	6,000	-40.0%
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	106,364	121,708	138,508	148,186	148,351	7.1%
	<b>TOTAL EXPENDITURES</b>	<b>264,698</b>	<b>653,245</b>	<b>653,245</b>	<b>656,477</b>	<b>768,443</b>	<b>17.6%</b>

**TRANSFERS**

6-000-601.00	INTERFUND TRNSF FR GENERAL FD	131,956	188,045	188,045	136,929	114,933	-38.9%
	<b>CHANGE IN FUND BALANCE</b>	<b>24,818</b>	<b>-</b>	<b>-</b>	<b>(24,818)</b>	<b>-</b>	
	<b>ENDING FUND BALANCE</b>	<b>24,818</b>	<b>24,818</b>	<b>24,818</b>	<b>0</b>	<b>0</b>	<b>-100.0%</b>

**CITY OF BRENHAM**  
**FUND 249 - DEPT 100 TOURISM & MARKETING**  
**FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		<b>114,661</b>	<b>(144,589)</b>	<b>(144,589)</b>	<b>(144,589)</b>	<b>(145,003)</b>	
<b>REVENUES</b>							
4-518.00	RENTAL INCOME-BULLOCK BALLROOM	44,961	45,000	45,000	45,000	45,000	0.0%
4-518.10	RENTAL INCOME-THEATER	11,050	25,000	25,000	23,000	25,000	0.0%
4-518.20	RENTAL INCOME-MORRISS HALL	11,120	23,000	23,000	20,000	25,000	8.7%
4-518.30	RENTAL INCOME-MEETING RM#1	4,740	-	-	10,000	12,000	
4-518.40	RENTAL INCOME-MEETING RM #2	4,876	10,000	10,000	12,000	12,000	20.0%
4-518.50	RENTAL INCOME-ALAMO ALLEY	-	-	-	500	1,000	
4-519.00	CULTURAL ARTS REVENUE	377,075	460,000	460,000	387,000	400,000	-13.0%
4-519.10	TOURISM EVENTS REVENUE				125,000	5,000	
4-519.20	BARNHILL CENTER EVENT REVENUE				26,000	36,000	
4-520.00	UNDRWRITNG/SPONS/MEMBRSHRP REV	-	50,000	50,000	-	20,000	-60.0%
4-522.00	ADV REVENUE-VISITORS GUIDE	9,040	40,000	40,000	30,915	31,000	-22.5%
4-522.10	ADV REVENUE-CO-OP ADS	-	-	-	-	-	
4-529.20	DONATIONS	20,200	-	-	-	-	
4-531.00	VISITOR CENTER ITEM SALES	8,054	1,500	1,500	1,100	1,300	-13.3%
4-590.00	MISCELLANEOUS REVENUES	519	-	-	1,600	2,000	
4-710.00	INTEREST EARNED	-	-	-	-	-	
4-740.10	CONCESSION REVENUE	9,516	15,000	15,000	10,000	12,000	-20.0%
4-740.15	CONCESSION REVENUE-BEER/WINE	13,855	30,000	30,000	18,200	23,400	-22.0%
	<b>TOTAL REVENUES</b>	<b>515,006</b>	<b>699,500</b>	<b>699,500</b>	<b>710,315</b>	<b>650,700</b>	<b>-7.0%</b>

<b>EXPENDITURES</b>							
5-100-101.00	SALARIES & WAGES	234,287	352,699	352,699	352,395	356,234	1.0%
5-100-102.00	OVERTIME PAY	6	-	-	130	-	
5-100-103.00	OASDI/MEDICARE	17,360	27,812	27,812	27,325	27,885	0.3%
5-100-103.02	MATCHING RETIREMENT	33,865	57,580	57,580	53,105	53,423	-7.2%
5-100-105.00	LONGEVITY PAY	1,470	2,520	2,520	2,203	2,280	-9.5%
5-100-105.01	EDUCATION/MISCELLANEOUS	-	8,340	8,340	6,000	6,000	-28.1%
5-100-105.02	OTHER PAY	-	-	-	-	-	
5-100-105.03	STANDBY	-	-	-	-	-	
5-100-106.00	MEDICAL INSURANCE	34,483	49,460	49,460	49,460	41,326	-16.4%
5-100-106.01	LIFE INSURANCE	717	511	511	511	958	87.5%
5-100-106.02	LONG TERM DISABILITY	398	685	685	685	642	-6.3%
5-100-107.00	WORKERS' COMPENSATION	304	462	462	456	448	-3.0%
5-100-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	
5-100-118.00	ACCRUED COMP TIME	(431)	-	-	-	-	
5-100-204.00	POSTAGE	3,673	5,000	5,000	4,000	4,000	-20.0%
5-100-205.00	OFFICE SUPPLIES	387	450	450	300	300	-33.3%
5-100-206.00	EMPLOYEE RELATIONS	-	300	300	250	300	0.0%
5-100-207.00	REPRODUCTION & PRINTING	8,311	8,500	8,500	8,000	8,000	-5.9%
5-100-212.00	COMPUTER EQUIPMENT & SUPPLIES	620	-	-	-	-	
5-100-213.00	COMMUNICATIONS EQUIPMENT	-	-	-	-	-	
5-100-216.00	RESALE ITEMS-CONCESSIONS	2,549	5,000	5,000	7,000	7,000	40.0%
5-100-216.20	RESALE ITEMS-VISITOR CENTER	2,035	2,500	2,500	1,700	1,700	-32.0%
5-100-216.30	RESALE ITEMS-BEER/WINE	11,809	18,000	18,000	14,000	18,000	0.0%
5-100-221.00	SAFETY/FIRST AID SUPPLIES	529	300	300	300	300	0.0%
5-100-250.00	OTHER SUPPLIES	7,542	10,000	10,000	6,000	3,000	-70.0%
5-100-312.00	BUILDINGS/APPLIANCES	30,523	18,500	18,500	28,000	25,000	35.1%
5-100-317.00	WAYFINDING SIGNAGE MAINTENANCE	2,329	12,500	12,500	10,000	8,000	-36.0%
5-100-350.00	OTHER MAINTENANCE	969	10,000	10,000	-	-	-100.0%

**CITY OF BRENHAM**  
**FUND 249 - DEPT 100 TOURISM & MARKETING**  
**FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
5-100-401.00	ELECTRICAL	23,769	17,777	17,777	23,458	23,671	33.2%
5-100-402.00	AUDITS/CONSULTANT FEES	-	-	-	-	-	
5-100-403.00	TELEPHONE	-	-	-	-	-	
5-100-404.00	GAS	2,306	3,000	3,000	1,697	2,000	-33.3%
5-100-405.00	WATER	1,339	1,300	1,300	1,094	1,473	13.3%
5-100-405.50	DRAINAGE CHARGE	132	132	132	132	132	0.0%
5-100-406.00	SEWER	391	450	450	244	245	-45.6%
5-100-406.50	GARBAGE	-	-	-	-	-	
5-100-408.00	RENTALS & LEASES	38,328	-	-	19,164	-	
5-100-409.00	ADVERTISING & PROMOTION	356,680	390,000	390,000	390,000	361,000	-7.4%
5-100-409.50	VISITOR GUIDE EXPENSE	40,047	40,000	40,000	42,000	42,000	5.0%
5-100-415.00	JANITORIAL SERVICES	6,420	8,500	8,500	3,600	3,600	-57.6%
5-100-422.00	CONTRACT LABOR	-	-	-	-	-	
5-100-424.00	SERVICE CONTRACTS	37,454	28,950	28,950	45,000	54,219	87.3%
5-100-450.00	OTHER SERVICES	7,973	33,500	33,500	8,000	10,230	-69.5%
5-100-715.00	OTHER CAPITAL	-	-	-	-	10,770	
5-100-815.00	OTHER CAPITAL	-	52,500	52,500	52,500	-	-100.0%
5-100-901.00	LIAB/CASUALTY INSURANCE	71	10,000	10,000	8,970	10,316	3.2%
5-100-908.00	SEMINARS/MEMBERSHIP/TRAVE	20,741	18,000	18,000	19,000	17,923	-0.4%
5-100-908.10	MILEAGE	1,678	2,500	2,500	1,500	1,500	-40.0%
5-100-910.00	BOARD/CMITTEE/VLNTR RELATIONS	6,502	2,500	2,500	5,000	3,000	20.0%
5-100-915.00	OVER/SHORT DEPOSIT	790	150	150	50	100	-33.3%
5-100-949.10	CULTURAL ARTS EXPENSE	356,901	370,000	370,000	287,000	320,000	-13.5%
5-100-949.20	FACILITY RENTAL EXPENSE	11,005	12,000	12,000	12,000	12,000	0.0%
5-100-949.30	TOURISM EVENTS	-	-	-	180,000	20,000	
5-100-949.40	BARNHILL EVENTS EXPENSE	-	-	-	15,000	18,000	
5-100-950.00	OTHER SUNDRY	24,267	34,500	34,500	34,500	34,500	0.0%
5-100-953.00	SPONSORSHIP INCENTIVES	13,725	20,000	20,000	4,000	10,000	-50.0%
	<b>TOTAL EXPENDITURES</b>	<b>1,344,256</b>	<b>1,636,878</b>	<b>1,636,878</b>	<b>1,725,729</b>	<b>1,521,475</b>	<b>-7.1%</b>

**EXPENDITURES BY CATEGORY**

100'S	PERSONNEL*	322,459	500,069	500,069	492,270	489,196	-2.2%
200'S	SUPPLIES	37,456	50,050	50,050	41,550	42,600	-14.9%
300'S	MAINTENANCE	33,821	41,000	41,000	38,000	33,000	-19.5%
400'S	SERVICES	514,841	523,609	523,609	534,389	498,570	-4.8%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	10,770	
800'S	CAPITAL OUTLAY	-	52,500	52,500	52,500	-	-100.0%
900'S	SUNDRIES	435,680	469,650	469,650	567,020	447,339	-4.8%
	<b>TOTAL EXPENDITURES</b>	<b>1,344,256</b>	<b>1,636,878</b>	<b>1,636,878</b>	<b>1,725,729</b>	<b>1,521,475</b>	<b>-7.1%</b>

**TRANSFERS**

6-000-601.09	INTERFUND TRNSF-HOTEL/MOTEL	570,000	925,000	925,000	1,015,000	851,400	-8.0%
	<b>CHANGE IN FUND BALANCE</b>	<b>(259,250)</b>	<b>(12,378)</b>	<b>(12,378)</b>	<b>(414)</b>	<b>(19,375)</b>	<b>-56.5%</b>
	<b>ENDING FUND BALANCE</b>	<b>(144,589)</b>	<b>(156,967)</b>	<b>(156,967)</b>	<b>(145,003)</b>	<b>(164,378)</b>	<b>-4.7%</b>

**CITY OF BRENHAM  
 FUND 225-PD EQUIPMENT FUND  
 FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		-	-	-	-	<b>160,830</b>	
<b>REVENUES</b>							
4-521.00	GRANT REVENUES	123,665	-	-	56,302	3,500	
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>		<b>123,665</b>	-	-	<b>56,302</b>	<b>3,500</b>	
<b>EXPENDITURES</b>							
5-100-208.00	CLOTHING/PERS PROTECTIVE EQUIP	55,016	-	-	3,500	3,500	
5-100-715.00	OTHER CAPITAL	-	-	-	52,802	-	
5-100-815.00	OTHER CAPITAL	65,499	-	-	-	160,830	
5-100-908.00	SEMINARS/MEMBERSHIP/TRAVEL	3,150	-	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>123,665</b>	-	-	<b>56,302</b>	<b>164,330</b>	
<b>TRANSFERS</b>							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	-	-	-	160,830	-	
<b>CHANGE IN FUND BALANCE</b>		-	-	-	160,830	(160,830)	
<b>ENDING FUND BALANCE</b>		-	-	-	<b>160,830</b>	-	

**CITY OF BRENHAM  
 FUND 226-PUBLIC SAFETY TRAINING FUND  
 FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		13,627	15,794	15,794	15,794	16,525	
<b>REVENUES</b>							
4-521.00	GRANT REVENUES	2,167	-	-	5,631	2,750	
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>		<b>2,167</b>	<b>-</b>	<b>-</b>	<b>5,631</b>	<b>2,750</b>	
<b>EXPENDITURES</b>							
5-100-450.00	OTHER SERVICES	-	-	-	-	-	
5-100-908.00	SEMINARS/MEMBERSHIP/TRAVE	-	-	-	4,900	5,000	
5-100-908.20	CONTINUING EDUCATION	-	-	-	-	-	
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>4,900</b>	<b>5,000</b>	
<b>CHANGE IN FUND BALANCE</b>		2,167	-	-	731	(2,250)	
<b>ENDING FUND BALANCE</b>		<b>15,794</b>	<b>15,794</b>	<b>15,794</b>	<b>16,525</b>	<b>14,275</b>	<b>-9.6%</b>

**CITY OF BRENHAM  
FUND 232-DONATIONS FUND  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		<b>377,582</b>	<b>424,012</b>	<b>424,012</b>	<b>424,012</b>	<b>375,554</b>	

<b>REVENUES</b>							
4-529.24	DONATIONS-SIMON/BARNHILL IMPRV	22,720	-	-	-	20,000	
4-529.25	DONATIONS-DOWNTOWN IMPRVMTS	1,089	6,000	6,000	717	1,000	-83.3%
4-529.26	DONATIONS-SIP/SWIRL	52,032	48,000	48,000	48,690	48,000	0.0%
4-529.44	DONATIONS-PARKS DEPARTMENT	-	500	500	7,500	500	0.0%
4-529.46	DONATIONS/LIBRARY	26,866	20,000	20,000	13,630	15,000	-25.0%
4-529.97	DONATIONS-FIRE DEPARTMENT	250	500	500	-	500	0.0%
4-529.98	DONATIONS-POLICE DEPARTMENT	5,230	500	500	-	500	0.0%
4-529.99	DONATIONS-ANIMAL SHELTER	38,888	25,000	25,000	31,659	30,000	20.0%
4-533.00	GRANT REVENUES	3,000	-	-	-	-	
4-536.50	OPIOID SETTLEMENT PROCEEDS	17,187	-	-	3,344	-	
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>		<b>167,262</b>	<b>100,500</b>	<b>100,500</b>	<b>105,540</b>	<b>115,500</b>	<b>14.9%</b>

<b>EXPENDITURES</b>							
5-100-205.54	OFFICE SUPPLIES-ANIMAL	-	750	750	-	500	-33.3%
5-100-212.46	COMPUTER SUPPLIES-LIBRARY	-	-	-	500	500	
5-100-214.00	LIBRARY READING PROGRAMS	2,986	1,500	1,500	1,400	1,500	0.0%
5-100-223.54	SMALL APPLIANCES-ANIMAL SHELTE	935	-	-	-	-	
5-100-224.00	LIBRARY CIRCULATION ITEMS	900	-	-	-	-	
5-100-250.01	OTHER SUPPLIES - PARKS	-	500	500	-	500	0.0%
5-100-250.02	OTHER SUPPLIES - FIRE	823	500	500	-	-	-100.0%
5-100-250.03	OTHER SUPPLIES - POLICE	-	2,000	2,000	1,000	-	-100.0%
5-100-250.04	OTHER SUPPLIES - ANIMAL SHELTE	1,450	2,000	2,000	312	2,000	0.0%
5-100-250.06	OTHER SUPPLIES-AQUATICS	-	-	-	1,489	1,000	
5-100-250.46	OTHER SUPPLIES-LIBRARY	555	500	500	1,351	1,000	100.0%
5-100-450.44	OTHER SERVICES-PARKS	3,809	-	-	-	-	
5-100-450.46	OTHER SERVICES-LIBRARY	10,521	-	-	-	-	
5-100-450.54	OTHER SERVICES-ANIMAL SERVICES	15,233	-	-	16,000	16,000	
5-100-702.54	BUILDINGS/BLDG IMPROV-A SHELTE	4,906	-	-	-	-	
5-100-712.54	OFFICE FURN/EQUIP-A SHELTER	3,827	-	-	-	-	
5-100-714.54	RADIOS/RADAR/VID CAM-A SHELTER	5,573	-	-	9,227	-	
5-100-715.44	OTHER CAPITAL-PARKS	-	-	-	8,808	-	
5-100-715.54	OTHER CAPITAL-ANIMAL SHELTER	2,250	-	-	7,615	-	
5-100-715.55	OTHER CAPITAL-AQUATICS	-	-	-	1,296	-	
5-100-959.00	MAIN ST INCENTIVE GRANT AWARDS	47,500	-	-	15,000	21,000	
5-100-959.10	DOWNTOWN IMPROVEMENTS	31,564	55,000	55,000	32,000	32,000	-41.8%
5-100-959.20	BARNHILL CENTER SPECIAL EVENTS	-	-	-	5,000	5,000	
<b>TOTAL EXPENDITURES</b>		<b>132,832</b>	<b>62,750</b>	<b>62,750</b>	<b>100,998</b>	<b>81,000</b>	<b>29.1%</b>

<b>TRANSFERS</b>							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	-	-	-	60,000	-	
6-000-602.60	INTERFUND TRNSF-BCPF	(12,000)	-	-	(7,000)	-	
<b>TOTAL TRANSFER</b>		<b>(12,000)</b>	<b>-</b>	<b>-</b>	<b>53,000</b>	<b>-</b>	

<b>CHANGE IN FUND BALANCE</b>		<b>46,430</b>	<b>37,750</b>	<b>37,750</b>	<b>(48,458)</b>	<b>34,500</b>	<b>-8.6%</b>
<b>ENDING FUND BALANCE</b>		<b>424,012</b>	<b>461,762</b>	<b>461,762</b>	<b>375,554</b>	<b>410,054</b>	<b>-11.2%</b>

**CITY OF BRENHAM  
 FUND 236-EQUIPMENT FUND  
 FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		<b>393,949</b>	<b>105,857</b>	<b>105,857</b>	<b>105,857</b>	<b>638,027</b>	
<b>EXPENDITURES</b>							
5-100-702.31	BUILDINGS-MAINTENANCE	6,590	-	-	-	-	
5-100-702.51	BUILDINGS-POLICE	19,500	-	-	-	-	
5-100-702.52	BUILDINGS/BLDG IMPROV-FIRE	9,500	-	-	-	-	
5-100-802.51	BUILDINGS/BLDG IMPROV-POLICE	252,502	-	-	-	-	
5-100-810.51	MACHINERY/EQUIPMENT-MAINT	-	66,263	66,263	-	-	-100.0%
5-100-812.72	OFFICE FURN/EQUIP-IT DEPT	-	-	-	-	200,000	
5-100-815.00	OTHER CAPITAL-FIRE	-	-	-	-	172,630	
5-100-815.51	OTHER CAPITAL-POLICE	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>288,092</b>	<b>66,263</b>	<b>66,263</b>	<b>-</b>	<b>372,630</b>	<b>462.4%</b>
<b>TRANSFERS</b>							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	-	-	-	532,170	-	
6-000-623.20	INTERFUND TRNSF-DONATIONS FD	-	-	-	-	-	
6-000-625.00	INTERFUND TRNSF-BCDC	-	-	-	-	-	
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>532,170</b>	<b>-</b>	
<b>CHANGE IN FUND BALANCE</b>		<b>(288,092)</b>	<b>(66,263)</b>	<b>(66,263)</b>	<b>532,170</b>	<b>(372,630)</b>	<b>462.4%</b>
<b>ENDING FUND BALANCE</b>		<b>105,857</b>	<b>39,594</b>	<b>39,594</b>	<b>638,027</b>	<b>265,397</b>	<b>570.3%</b>





# DEBT SERVICE FUND

**CITY OF BRENHAM  
FUND 118 - DEBT SERVICE  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual	Adopted	Amended	Projected	Proposed	% Change
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	From Prior Yr
<b>BEGINNING FUND BALANCE</b>		<b>699,427</b>	<b>805,632</b>	<b>805,632</b>	<b>805,632</b>	<b>1,021,601</b>	
<b>REVENUES</b>							
4-130.00	PENALTY AND INTEREST/TAX	20,867	15,000	15,000	21,342	10,000	-33.3%
4-183.00	TAX RECEIPTS	2,862,246	3,025,556	3,025,556	3,105,153	3,171,352	4.8%
4-513.00	INTEREST INCOME	94,863	4,441	4,441	184,471	4,313	-2.9%
<b>TOTAL REVENUES</b>		<b>2,977,976</b>	<b>3,044,997</b>	<b>3,044,997</b>	<b>3,310,966</b>	<b>3,185,665</b>	<b>4.6%</b>
<b>EXPENDITURES</b>							
<b>SERVICES</b>							
5-100-421.00	BOND PAYING AGENT FEES	6,179	12,000	12,000	7,500	10,000	
<b>TOTAL SERVICES</b>		<b>6,179</b>	<b>12,000</b>	<b>12,000</b>	<b>7,500</b>	<b>10,000</b>	
<b>CAPITAL</b>							
5-100-860.34	2006 COB D/S PRINCIPAL	635,000	665,000	665,000	665,000	700,000	5.3%
5-100-860.35	2006 COB D/S INTEREST	131,208	100,800	100,800	100,800	68,956	-31.6%
5-100-860.51	2017 CAPITAL LEASE PRIN-VEH/EQ	141,915	-	-	-	-	
5-100-860.52	2017 CAPITAL LEASE INT-VEH/EQU	6,748	-	-	-	-	
5-100-860.57	2022 NOTE PAY-PD HVAC PRINCIPAL	32,561	-	-	-	-	
5-100-860.58	2022 NOTE PAY-PD HVAC INTEREST	8,736	-	-	-	-	
5-100-860.74	2011 REF D/S PRINCIPAL	210,663	-	-	-	-	
5-100-860.75	2011 REF D/S INTEREST	6,585	-	-	-	-	
5-100-860.78	2012 COB D/S PRINCIPAL	95,000	95,000	95,000	95,000	100,000	5.3%
5-100-860.79	2012 COB D/S INTEREST	25,038	23,138	23,138	23,138	21,238	-8.2%
5-100-860.82	2014 COB D/S PRINCIPAL	190,000	195,000	195,000	195,000	200,000	2.6%
5-100-860.83	2014 COB D/S INTEREST	86,825	82,075	82,075	82,075	77,200	-5.9%
5-100-860.88	2016 COB D/S PRINCIPAL	46,529	48,390	48,390	48,390	52,112	7.7%
5-100-860.89	2016 COB D/S INTEREST	34,617	32,756	32,756	32,756	30,821	-5.9%
5-100-860.92	2017 COB D/S PRINCIPAL	115,000	115,000	115,000	115,000	120,000	4.3%
5-100-860.93	2017 COB D/S INTEREST	69,550	64,950	64,950	64,950	60,350	-7.1%
5-100-860.94	2019 COB D/S PRINCIPAL	60,000	60,000	60,000	60,000	65,000	8.3%
5-100-860.95	2019 COB D/S INTEREST	39,394	37,594	37,594	37,594	35,794	-4.8%
5-100-860.96	2020 COB D/S PRINCIPAL	125,000	130,000	130,000	130,000	135,000	3.8%
5-100-860.97	2020 COB D/S INTEREST	77,979	72,979	72,979	72,979	67,779	-7.1%
5-100-860.98	2022 COB D/S PRINCIPAL	160,000	165,000	165,000	165,000	170,000	3.0%
5-100-860.99	2022 COB D/S INTEREST	101,715	96,915	96,915	96,915	91,965	-5.1%
5-100-861.01	2023 COB D/S PRINCIPAL	425,000	695,000	695,000	695,000	855,000	23.0%
5-100-861.02	2023 COB D/S INTEREST	40,531	407,900	407,900	407,900	373,150	-8.5%
5-100-924.00	CONTINGENCY-DEBT SERVICE	-	-	-	-	150,000	
<b>TOTAL CAPITAL</b>		<b>2,865,592</b>	<b>3,087,497</b>	<b>3,087,497</b>	<b>3,087,497</b>	<b>3,374,365</b>	<b>9.3%</b>
<b>TOTAL EXPENDITURES</b>		<b>2,871,771</b>	<b>3,099,497</b>	<b>3,099,497</b>	<b>3,094,997</b>	<b>3,384,365</b>	<b>9.2%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>106,205</b>	<b>(54,500)</b>	<b>(54,500)</b>	<b>215,969</b>	<b>(198,700)</b>	<b>-264.6%</b>
<b>ENDING FUND BALANCE</b>		<b>805,632</b>	<b>751,132</b>	<b>751,132</b>	<b>1,021,601</b>	<b>822,901</b>	<b>9.6%</b>



# SPECIAL REVENUE FUNDS

**CITY OF BRENHAM  
FUND 109-HOTEL/MOTEL FUND  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		<b>578,725</b>	<b>864,948</b>	<b>864,948</b>	<b>864,948</b>	<b>163,988</b>	
<b>REVENUES</b>							
4-160.00	HOTEL/MOTEL OCCUPANCY TAX	931,651	944,520	944,520	863,000	922,000	-2.4%
4-513.00	INTEREST INCOME	23,948	5,000	5,000	12,000	9,000	80.0%
<b>TOTAL REVENUES</b>		<b>955,599</b>	<b>949,520</b>	<b>949,520</b>	<b>875,000</b>	<b>931,000</b>	<b>-2.0%</b>
<b>EXPENDITURES</b>							
5-124-450.00	OTHER SERVICES	7,212	6,504	6,504	7,560	7,600	16.9%
5-124-802.00	BUILDINGS	-	-	-	475,410	-	
5-124-926.00	THLA MEMBERSHIP	10,746	12,000	12,000	10,877	12,000	0.0%
5-124-966.00	SIMON CENTER-CVB OPERATING EXP	21,418	-	-	7,113	-	
5-124-971.00	BRENHAM HOTEL ASSOCIATION	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>39,376</b>	<b>18,504</b>	<b>18,504</b>	<b>500,960</b>	<b>19,600</b>	<b>5.9%</b>
<b>TRANSFERS</b>							
6-000-601.00	INTERFUND TRNSF-GENERAL	(60,000)	(100,000)	(100,000)	(60,000)	(60,000)	-40.0%
6-000-602.49	INTERFUND TRNSF-SIMON CONF CTR	(570,000)	(925,000)	(925,000)	(1,015,000)	(851,400)	-8.0%
<b>TOTAL TRANSFERS OUT</b>		<b>(630,000)</b>	<b>(1,025,000)</b>	<b>(1,025,000)</b>	<b>(1,075,000)</b>	<b>(911,400)</b>	<b>-11.1%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>286,223</b>	<b>(93,984)</b>	<b>(93,984)</b>	<b>(700,960)</b>	<b>-</b>	<b>-100.0%</b>
<b>ENDING FUND BALANCE</b>		<b>864,948</b>	<b>770,964</b>	<b>770,964</b>	<b>163,988</b>	<b>163,988</b>	<b>-78.7%</b>

**CITY OF BRENHAM  
FUND 229-CRIMINAL LAW ENFORCEMENT FUND  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		<b>62,765</b>	<b>80,941</b>	<b>80,941</b>	<b>80,941</b>	<b>125,563</b>	
<b>REVENUES</b>							
4-513.00	INTEREST INCOME	3,153	350	350	4,823	3,000	757.1%
4-536.00	PROGRAM INCOME/RESTITUTION	30,037	10,000	10,000	56,356	15,000	50.0%
4-536.10	DOJ EQUITABLE SHARING	-	-	-	-	-	
<b>TOTAL REVENUES</b>		<b>33,190</b>	<b>10,350</b>	<b>10,350</b>	<b>61,179</b>	<b>18,000</b>	<b>73.9%</b>
<b>EXPENDITURES</b>							
5-100-250.00	OTHER SUPPLIES	2,504	-	-	-	-	
5-100-450.00	DRONE TRAINING	7,620	1,320	1,320	6,242	1,292	-2.1%
5-100-714.00	RADIOS/RADAR/CAMERAS	-	-	-	10,315	-	
5-100-715.00	OTHER CAPITAL	4,890	6,000	6,000	-	-	-100.0%
5-100-815.00	DRONE	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>15,014</b>	<b>7,320</b>	<b>7,320</b>	<b>16,557</b>	<b>1,292</b>	<b>-82.3%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>18,176</b>	<b>3,030</b>	<b>3,030</b>	<b>44,622</b>	<b>16,708</b>	<b>451.4%</b>
<b>ENDING FUND BALANCE</b>		<b>80,941</b>	<b>83,971</b>	<b>83,971</b>	<b>125,563</b>	<b>142,271</b>	<b>69.4%</b>

**CITY OF BRENHAM  
FUND 233-COURTS SECURITY/TECHNOLOGY FUND  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
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<b>BEGINNING FUND BALANCE</b>		<b>74,252</b>	<b>76,401</b>	<b>76,401</b>	<b>76,401</b>	<b>84,074</b>	
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REVENUES							
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4-410.10	FINE TIME PYMT-JUDICIAL	224	500	500	184	200	-60.0%
4-410.72	JUDICIAL FEE-CITY	230	400	400	171	175	-56.3%
4-410.73	JUVENILE CASE MGMT FEE	14,327	15,000	15,000	17,312	15,000	0.0%
4-410.75	TRUANCY PREVENTION FEE	349	500	500	221	200	-60.0%
4-414.00	TECHNOLOGY FEES	11,461	12,500	12,500	12,973	12,500	0.0%
4-415.00	SECURITY FEES	13,308	13,000	13,000	15,527	15,000	15.4%
4-416.00	LOCAL MUNICIPAL JURY	248	250	250	296	250	0.0%
4-710.00	INTEREST EARNED	2,275	800	800	800	800	0.0%
<b>TOTAL REVENUES</b>		<b>42,422</b>	<b>42,950</b>	<b>42,950</b>	<b>47,484</b>	<b>44,125</b>	<b>2.7%</b>

EXPENDITURES							
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5-100-991.00	COURT TIME PYMT JUDICIAL EXP	644	2,100	2,100	599	2,500	19.0%
5-100-992.00	COURT CITY JUDICIAL EFFCNY EXP	2,081	750	750	3,121	2,400	220.0%
5-100-994.00	COURT TECHNOLOGY EXP	15,187	10,856	10,856	13,134	11,500	5.9%
5-100-995.00	COURT SECURITY FUND EXP	8,034	5,822	5,822	5,645	12,000	106.1%
5-100-996.00	TRUANCY PREVENTION EXPENSE	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>25,946</b>	<b>19,528</b>	<b>19,528</b>	<b>22,499</b>	<b>28,400</b>	<b>45.4%</b>

TRANSFERS							
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6-000-601.00	INTERFUND TRNSF-GENERAL FUND	(14,327)	(15,000)	(15,000)	(17,312)	(15,000)	0.0%
<b>TOTAL TRANSFERS OUT</b>		<b>(14,327)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(17,312)</b>	<b>(15,000)</b>	<b>0.0%</b>

<b>CHANGE IN FUND BALANCE</b>		<b>2,149</b>	<b>8,422</b>	<b>8,422</b>	<b>7,673</b>	<b>725</b>	<b>-91.4%</b>
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<b>ENDING FUND BALANCE</b>		<b>76,401</b>	<b>84,823</b>	<b>84,823</b>	<b>84,074</b>	<b>84,799</b>	<b>0.0%</b>
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**CITY OF BRENHAM  
 FUND 244-WATER IMPACT FEES FUND  
 FY25 PROPOSED BUDGET**

<b>GL#</b>	<b>GL DESCRIPTION</b>	<b>Actual 2022-2023</b>	<b>Adopted 2023-2024</b>	<b>Amended 2023-2024</b>	<b>Projected 2023-2024</b>	<b>Proposed 2024-2025</b>	<b>% Change From PY Adopted</b>
<b>BEGINNING FUND BALANCE</b>							
		-	-	-	-	-	
<b>REVENUES</b>							
4-625.00	IMPACT FEES-WATER	-	-	-	-	187,500	
<b>TOTAL REVENUES</b>		-	-	-	-	<b>187,500</b>	
<b>TRANSFERS</b>							
6-000-604.00	INTERFUND TRNSF-WATER	-	-	-	-	(150,000)	
<b>TOTAL TRANSFERS OUT</b>		-	-	-	-	<b>(150,000)</b>	
<b>CHANGE IN FUND BALANCE</b>		-	-	-	-	37,500	
<b>ENDING FUND BALANCE</b>		-	-	-	-	<b>37,500</b>	

**CITY OF BRENHAM  
 FUND 245-WASTEWATER IMPACT FEES FUND  
 FY25 PROPOSED BUDGET**

<b>GL#</b>	<b>GL DESCRIPTION</b>	<b>Actual 2022-2023</b>	<b>Adopted 2023-2024</b>	<b>Amended 2023-2024</b>	<b>Projected 2023-2024</b>	<b>Proposed 2024-2025</b>	<b>% Change From PY Adopted</b>
<b>BEGINNING FUND BALANCE</b>							
		-	-	-	-	-	
<b>REVENUES</b>							
4-625.00	IMPACT FEES-WASTEWATER	-	-	-	-	62,500	
<b>TOTAL REVENUES</b>		-	-	-	-	<b>62,500</b>	
<b>TRANSFERS</b>							
6-000-605.00	INTERFUND TRNSF-WASTEWATER	-	-	-	-	(50,000)	
<b>TOTAL TRANSFERS OUT</b>		-	-	-	-	<b>(50,000)</b>	
<b>CHANGE IN FUND BALANCE</b>		-	-	-	-	12,500	
<b>ENDING FUND BALANCE</b>		-	-	-	-	<b>12,500</b>	



**CITY OF BRENHAM  
 FUND 260-BRENHAM COMMUNITY PROJECTS FUND  
 FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		995	998	998	998	1,008	
<b>REVENUES</b>							
4-529.44	DONATIONS-PARKS & REC	12,000	-	-	12,000	-	
4-710.00	INTEREST EARNED	3	-	-	10	-	
<b>TOTAL REVENUES</b>		<b>12,003</b>	-	-	<b>12,010</b>	-	
<b>EXPENDITURES</b>							
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>		-	-	-	-	-	
<b>TRANSFERS</b>							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	-	-	-	-	-	
6-000-602.32	INTERFUND TRNSF-DONATIONS	(12,000)	-	-	(7,000)	-	
6-000-623.40	INTERFUND TRNSF-PARKS CAP PROJ	-	-	-	(5,000)	-	
<b>TOTAL TRANSFERS-OUT</b>		<b>(12,000)</b>	-	-	<b>(12,000)</b>	-	
<b>CHANGE IN FUND BALANCE</b>		3	-	-	10	-	
<b>ENDING FUND BALANCE</b>		<b>998</b>	<b>998</b>	<b>998</b>	<b>1,008</b>	<b>1,008</b>	1.0%



# CAPITAL PROJECT FUNDS

**CITY OF BRENHAM  
FUND 203-AIRPORT CAPITAL IMPROVEMENTS FUND  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		<b>153</b>	<b>85,948</b>	<b>85,948</b>	<b>85,948</b>	<b>157</b>	
<b>REVENUES</b>							
4-513.00	INTEREST INCOME	4	-	-	-	-	
4-521.00	GRANT REVENUES	208,315	499,500	499,500	797,982	131,250	-73.7%
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>		<b>208,319</b>	<b>499,500</b>	<b>499,500</b>	<b>797,982</b>	<b>131,250</b>	<b>-73.7%</b>
<b>EXPENDITURES</b>							
5-100-402.00	AIRPORT MASTER PLAN	193,652	-	-	15,150	-	
5-100-801.00	LAND	-	120,000	120,000	-	-	-100.0%
5-100-815.00	OTHER CAPITAL OUTLAY	15,539	435,000	435,000	868,623	175,000	-59.8%
<b>TOTAL EXPENDITURES</b>		<b>209,191</b>	<b>555,000</b>	<b>555,000</b>	<b>883,773</b>	<b>175,000</b>	<b>-68.5%</b>
<b>TRANSFERS</b>							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	86,667	29,500	29,500	-	43,750	48.3%
<b>TOTAL TRANSFERS-IN</b>		<b>86,667</b>	<b>29,500</b>	<b>29,500</b>	<b>-</b>	<b>43,750</b>	<b>48.3%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>85,795</b>	<b>(26,000)</b>	<b>(26,000)</b>	<b>(85,791)</b>	<b>-</b>	<b>-100.0%</b>
<b>ENDING FUND BALANCE</b>		<b>85,948</b>	<b>59,948</b>	<b>59,948</b>	<b>157</b>	<b>157</b>	<b>-99.7%</b>

**CITY OF BRENHAM  
FUND 234-PARKS CAPITAL IMPROVEMENTS FUND  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		<b>252,279</b>	<b>1,481,468</b>	<b>1,481,468</b>	<b>1,481,468</b>	<b>764,252</b>	
<b>REVENUES</b>							
4-521.00	GRANT REVENUES	66,400	-	-	-	-	
4-522.00	ADVERTISING REVENUE-FIREMANS PK	17,000	18,000	18,000	17,000	18,000	0.0%
4-529.96	RENTALS/DONATIONS-CAROUSE	6,521	5,000	5,000	6,000	6,000	20.0%
4-590.00	MISCELLANEOUS REVENUES	-	-	-	-	-	
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>		<b>89,921</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>24,000</b>	<b>4.3%</b>
<b>EXPENDITURES</b>							
5-100-716.31	PARK IMPROV-BRENHAM FAMILY PK	21,239	-	-	-	-	
5-100-716.35	AQUATIC CENTER IMPROVEMENTS	10,469	-	-	15,000	61,000	
5-100-716.40	PARK IMPROV-SKATE PARK	25,890	-	-	-	-	
5-100-716.42	FIREMAN'S PARK	9,937	41,000	41,000	48,823	-	-100.0%
5-100-716.44	HOHLT PARK	30,400	50,000	50,000	52,445	37,667	-24.7%
5-100-716.47	HM FLOWERS PARK	-	12,500	12,500	12,866	-	-100.0%
5-100-716.48	HENDERSON PARK	167,735	6,000	6,000	9,735	12,000	100.0%
5-100-716.50	OWSLEY PARK	-	27,500	27,500	21,625	-	-100.0%
5-100-716.62	PARK IMPROV-LINDA ANDERSON PK	-	27,500	27,500	29,989	21,333	-22.4%
5-100-816.31	PARK IMPROV-BRENHAM FAMILY PK	-	-	-	3,338	-	
5-100-816.35	AQUATIC CENTER IMPROVEMENTS	94,772	725,000	725,000	489,930	135,000	-81.4%
5-100-816.44	HOHLT PARK	333,845	956,000	956,000	1,085,816	160,000	-83.3%
5-100-816.47	HM FLOWERS PARK	71,880	-	-	-	-	
5-100-816.53	JACKSON ST	-	715,280	715,280	125,000	1,090,280	52.4%
<b>TOTAL EXPENDITURES</b>		<b>766,167</b>	<b>2,560,780</b>	<b>2,560,780</b>	<b>1,894,567</b>	<b>1,517,280</b>	<b>-40.7%</b>
<b>TRANSFERS</b>							
6-000-601.00	INTERFUND TRNSF-GENERAL	-	-	-	-	-	
6-000-625.00	INTERFUND TRNSF-BCDC	1,905,435	1,154,780	1,154,780	1,149,351	827,000	-28.4%
6-000-626.00	INTERFUND TRNSF-COMM PROJ FD	-	-	-	5,000	-	
<b>TOTAL TRANSFERS-IN</b>		<b>1,905,435</b>	<b>1,154,780</b>	<b>1,154,780</b>	<b>1,154,351</b>	<b>827,000</b>	<b>-28.4%</b>
CHANGE IN FUND BALANCE		1,229,189	(1,383,000)	(1,383,000)	(717,216)	(666,280)	-51.8%
<b>ENDING FUND BALANCE</b>		<b>1,481,468</b>	<b>98,468</b>	<b>98,468</b>	<b>764,252</b>	<b>97,972</b>	<b>-0.5%</b>

**CITY OF BRENHAM  
FUND 237-STREETS/DRAINAGE CAPITAL IMPROVEMENTS FUND  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		<b>2,196,956</b>	<b>2,216,871</b>	<b>2,216,871</b>	<b>2,216,871</b>	<b>1,616,342</b>	
<b>REVENUES</b>							
4-513.50	REBATABLE ARBITRAGE EARNING	(24,314)	-	-	24,314	-	
4-642.00	DEVELOPER'S REIMBURSEMENT	-	-	-	-	-	
4-710.31	INTEREST-TEXSTAR	97,119	30,000	30,000	115,000	60,000	100.0%
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>		<b>72,805</b>	<b>30,000</b>	<b>30,000</b>	<b>139,314</b>	<b>60,000</b>	<b>100.0%</b>
<b>EXPENDITURES</b>							
5-100-703.00	STREETS/INLETS/CURBS	8,500	-	-	750	-	
5-100-803.00	STREETS/INLETS/CURBS	2,089,017	118,000	118,000	-	118,000	0.0%
5-100-803.50	STREETS/INLET/CURB-REHAB PROJE	468,704	990,000	990,000	579,471	550,000	-44.4%
<b>TOTAL EXPENDITURES</b>		<b>2,566,221</b>	<b>1,108,000</b>	<b>1,108,000</b>	<b>580,221</b>	<b>668,000</b>	<b>-39.7%</b>
<b>TRANSFERS</b>							
6-000-601.37	INTERFUND TRNSF-DRAIN CAP PROJ	-	-	-	(215,000)	-	
6-000-602.17	INTERFUND TRNSF-2017 CAP PROJ	513,331	-	-	-	-	
6-000-602.50	INTERFUND TRNSF-BCDC	-	118,000	118,000	-	118,000	0.0%
6-000-602.70	INTERFUND TRNSF-G GOVT CAP PRJ	2,000,000	-	-	55,378	-	
<b>TOTAL TRANSFERS</b>		<b>2,513,331</b>	<b>118,000</b>	<b>118,000</b>	<b>(159,622)</b>	<b>118,000</b>	<b>0.0%</b>
CHANGE IN FUND BALANCE		19,915	(960,000)	(960,000)	(600,529)	(490,000)	-49.0%
<b>ENDING FUND BALANCE</b>		<b>2,216,871</b>	<b>1,256,871</b>	<b>1,256,871</b>	<b>1,616,342</b>	<b>1,126,342</b>	<b>-10.4%</b>

**CITY OF BRENHAM  
FUND 270-GENERAL GOVT CAPITAL PROJECTS FUND  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		<b>1,544,119</b>	<b>8,860,768</b>	<b>8,860,768</b>	<b>8,860,768</b>	<b>7,560,689</b>	
<b>REVENUES</b>							
4-513.50	REBATABLE ARBITRAGE EARNING	(6,246)	-	-	6,246	-	
4-710.31	INTEREST-TEXSTAR	156,799	200,000	200,000	411,415	123,000	-38.5%
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>		<b>150,553</b>	<b>200,000</b>	<b>200,000</b>	<b>417,661</b>	<b>123,000</b>	<b>-38.5%</b>
<b>EXPENDITURES</b>							
5-100-421.20	BOND ISSUANCE COSTS	203,929	-	-	-	-	
5-100-802.52	BUILDINGS-FIRE STATION #2	11,692	600,000	600,000	698,597	7,683,689	1180.6%
5-100-813.41	VEHICLES/LARGE EQUIP-STREETS	379,092	-	-	-	-	
5-100-813.52	VEHICLES/LARGE EQUIPMENT-FIRE	-	906,358	906,358	906,358	-	-100.0%
5-100-815.48	OTHER CAPITAL-AIRPORT	236,634	-	-	57,407	-	
<b>TOTAL EXPENDITURES</b>		<b>831,347</b>	<b>1,506,358</b>	<b>1,506,358</b>	<b>1,662,362</b>	<b>7,683,689</b>	<b>410.1%</b>
<b>TRANSFERS</b>							
6-000-601.00	INTERFUND TRNSF-GENERAL	-	26,000	26,000	-	-	-100.0%
6-000-602.37	INTERFUND TRNSF-STREETS& DRAIN	(2,000,000)	-	-	(55,378)	-	
6-000-683.00	OTHER SOURCES-BOND PROCEEDS	9,997,443	-	-	-	-	
<b>TOTAL TRANSFERS</b>		<b>7,997,443</b>	<b>26,000</b>	<b>26,000</b>	<b>(55,378)</b>	<b>-</b>	<b>-100.0%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>7,316,649</b>	<b>(1,280,358)</b>	<b>(1,280,358)</b>	<b>(1,300,079)</b>	<b>(7,560,689)</b>	<b>490.5%</b>
<b>ENDING FUND BALANCE</b>		<b>8,860,768</b>	<b>7,580,410</b>	<b>7,580,410</b>	<b>7,560,689</b>	<b>(0)</b>	<b>-100.0%</b>

**CITY OF BRENHAM  
 FUND 301-TIRZ #1 FUND  
 FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		<b>387,762</b>	<b>878,775</b>	<b>878,775</b>	<b>878,775</b>	<b>1,529,869</b>	
<b>REVENUES</b>							
4-102.00	TAX RECEIPTS-TIRZ NO. 1	531,298	648,333	648,333	648,333	716,236	10.5%
4-513.00	INTEREST EARNED	22,453	15,000	15,000	15,000	15,000	0.0%
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>		<b>553,751</b>	<b>663,333</b>	<b>663,333</b>	<b>663,333</b>	<b>731,236</b>	<b>10.2%</b>
<b>EXPENDITURES</b>							
5-100-402.00	AUGITS/CONSULTANT FEES	62,738	-	-	7,262	7,500	
5-100-815.00	OTHER CAPITAL	-	-	-	-	59,850	
5-100-953.40	ECONOMIC DEVELOPMT INCENTIVES	-	-	-	4,977	51,255	
<b>TOTAL EXPENDITURES</b>		<b>62,738</b>	<b>-</b>	<b>-</b>	<b>12,239</b>	<b>118,605</b>	
<b>CHANGE IN FUND BALANCE</b>		<b>491,013</b>	<b>663,333</b>	<b>663,333</b>	<b>651,094</b>	<b>612,631</b>	<b>-7.6%</b>
<b>ENDING FUND BALANCE</b>		<b>878,775</b>	<b>1,542,108</b>	<b>1,542,108</b>	<b>1,529,869</b>	<b>2,142,500</b>	<b>38.9%</b>



# INTERNAL SERVICE FUNDS



**CITY OF BRENHAM  
FUND 220-CENTRAL FLEET FUND  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		<b>443,344</b>	<b>451,734</b>	<b>451,734</b>	<b>451,734</b>	<b>398,575</b>	
<b>REVENUES</b>							
4-518.00	RENTAL INCOME	95,691	-	-	70,351	-	
4-710.00	INTEREST EARNED	5,274	1,500	1,500	2,500	-	-100.0%
4-790.00	MISC	-	-	-	-	-	
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>		<b>100,965</b>	<b>1,500</b>	<b>1,500</b>	<b>72,851</b>	<b>-</b>	<b>-100.0%</b>
<b>EXPENDITURES</b>							
5-100-250.00	OTHER SUPPLIES	169	100	100	100	-	-100.0%
5-100-303.00	VEHICLES/LARGE EQUIPMENT	11,226	8,000	8,000	18,000	-	-100.0%
5-100-304.00	MACHINERY/EQUIPMENT	163	-	-	3,000	-	
5-100-450.00	OTHER SERVICES	68	400	400	75	-	-100.0%
5-100-860.11	DEBT SERVICE-INTEREST	1,013	700	700	700	-	-100.0%
5-100-860.15	DEBT SERVICE-PRINCIPAL	29,106	29,789	29,789	29,789	-	-100.0%
5-100-901.00	LIAB/CASUALTY INSURANCE	7,641	8,405	8,405	8,196	9,425	12.1%
5-110-906.00	INVENTORY ADJUSTMENTS	1,125	250	250	250	250	0.0%
<b>TOTAL EXPENDITURES</b>		<b>50,511</b>	<b>47,644</b>	<b>47,644</b>	<b>60,110</b>	<b>9,675</b>	<b>-79.7%</b>
<b>TRANSFERS</b>							
6-000-604.00	INTERFUND TRNSF-WATER	-	-	(65,900)	(65,900)	-	
6-000-606.00	INTERFUND TRNSF-SANITATION	-	-	-	-	-	
<b>TOTAL TRANSFERS OUT</b>		<b>-</b>	<b>-</b>	<b>(65,900)</b>	<b>(65,900)</b>	<b>-</b>	
<b>GASB ADJUSTMENTS</b>							
5-110-905.00	DEPRECIATION	71,170	-	-	-	-	
	CAPITAL LEASE-PRINCIPAL	(29,106)	-	-	-	-	
<b>TOTAL GASB ADJUSTMENTS</b>		<b>42,064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>CHANGE IN NET POSITION</b>		<b>8,390</b>	<b>(46,144)</b>	<b>(112,044)</b>	<b>(53,159)</b>	<b>(9,675)</b>	<b>-79.0%</b>
<b>ENDING FUND BALANCE</b>		<b>451,734</b>	<b>405,590</b>	<b>339,690</b>	<b>398,575</b>	<b>388,900</b>	<b>-4.1%</b>

**CITY OF BRENHAM  
FUND 240-VERF FUND  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		<b>1,082,459</b>	<b>984,894</b>	<b>984,894</b>	<b>984,894</b>	<b>875,127</b>	
<b>REVENUES</b>							
4-513.41	VERF RENTAL-DEV SVCS	58,312	58,311	58,311	58,312	52,218	-10.4%
4-518.22	VERF RENTAL-MAINTENANCE	5,464	5,465	5,465	5,464	-	-100.0%
4-518.31	VERF RENTAL-PARKS	22,593	22,593	22,593	22,593	-	-100.0%
4-518.52	VERF RENTAL-STREETS	72,193	73,091	73,091	72,193	61,475	-15.9%
4-710.00	INTEREST EARNED	12,096	-	-	-	-	
4-720.00	INSURANCE PROCEEDS	-	-	-	17,426	-	
4-790.60	GAIN/LOSS ON FIXED ASSETS	-	-	-	(8,719)	-	
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>		<b>170,658</b>	<b>159,460</b>	<b>159,460</b>	<b>167,269</b>	<b>113,693</b>	<b>-28.7%</b>
<b>EXPENDITURES</b>							
5-122-860.11	CAPITAL LEASE-INTEREST	247	-	-	122	-	
5-122-860.15	CAPITAL LEASE-PRINCIPAL	5,218	-	-	5,341	-	
5-131-813.00	VEHICLES/LARGE EQUIPMENT	45,866	-	-	-	-	
5-131-860.11	CAPITAL LEASE-INTEREST	1,020	-	-	504	-	
5-131-860.15	CAPITAL LEASE-PRINCIPAL	21,572	-	-	22,078	-	
5-141-860.11	CAPITAL LEASE-INTEREST	4,514	10,468	10,468	3,431	2,326	-77.8%
5-141-860.15	CAPITAL LEASE-PRINCIPAL	53,797	148,992	148,992	54,877	49,892	-66.5%
5-144-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-	
5-151-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	57,650	-	
5-152-813.00	VEHICLES/LARGE EQUIPMENT	40,508	-	-	-	-	
5-152-860.11	CAPITAL LEASE-INTEREST	7,838	-	-	6,398	4,982	
5-152-860.15	CAPITAL LEASE-PRINCIPAL	64,356	-	-	65,791	56,493	
5-154-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	60,844	-	
<b>TOTAL EXPENDITURES</b>		<b>244,935</b>	<b>159,460</b>	<b>159,460</b>	<b>277,036</b>	<b>113,693</b>	<b>-28.7%</b>
<b>TRANSFERS</b>							
6-000-601.00	INTERFUND TRNSF-GENERAL	-	-	-	-	-	
6-000-606.00	INTERFUND TRNSF-SANITATION	-	-	-	-	-	
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>GASB ADJUSTMENTS</b>							
5-110-905.00	DEPRECIATION	256,686	-	-	-	-	
	CAPITAL LEASE-INTEREST	(2,082)	-	-	-	-	
	CAPITAL LEASE-PRINCIPAL	(144,942)	-	-	-	-	
	VEHICLES/LARGE EQUIPMENT	(86,374)	-	-	-	-	
<b>TOTAL GASB ADJUSTMENTS</b>		<b>23,288</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>CHANGE IN NET POSITION</b>		<b>(97,565)</b>	<b>-</b>	<b>-</b>	<b>(109,767)</b>	<b>-</b>	
<b>ENDING FUND BALANCE</b>		<b>984,894</b>	<b>984,894</b>	<b>984,894</b>	<b>875,127</b>	<b>875,127</b>	<b>-11.1%</b>

**CITY OF BRENHAM  
FUND 500-WORKER'S COMP FUND  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		<b>403,356</b>	<b>153,311</b>	<b>153,311</b>	<b>153,311</b>	<b>181,873</b>	
<b>REVENUES</b>							
4-513.00	INTEREST INCOME	8,665	3,500	3,500	4,509	3,000	-14.3%
4-520.00	WORKERS' COMP RECEIPTS	142,435	160,000	160,000	143,703	149,824	-6.4%
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>		<b>151,100</b>	<b>163,500</b>	<b>163,500</b>	<b>148,212</b>	<b>152,824</b>	<b>-6.5%</b>
<b>EXPENDITURES</b>							
5-100-450.00	OTHER SERVICES	3,792	5,000	5,000	3,000	5,000	0.0%
5-100-936.00	WORKERS' COMP PREMIUM	120,545	125,000	125,000	115,000	119,859	-4.1%
5-100-941.00	MEDICAL CLAIMS-CURRENT YR	-	-	-	-	-	
5-100-941.10	MEDICAL CLAIMS-PRIOR YEAR	158	300	300	-	-	-100.0%
5-100-941.20	MEDICAL CLAIMS-PRIOR YEARS	-	-	-	-	-	
5-100-941.60	VOLUNTEER BENEFITS	1,650	2,900	2,900	1,650	2,000	-31.0%
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>126,145</b>	<b>133,200</b>	<b>133,200</b>	<b>119,650</b>	<b>126,859</b>	<b>-4.8%</b>
<b>TRANSFERS</b>							
6-000-601.00	INTERFUND TRNSF-GENERAL	(214,822)	-	-	-	-	
6-000-602.00	INTERFUND TRNSF-ELECTRIC	(22,351)	-	-	-	-	
6-000-603.00	INTERFUND TRNSF-GAS	(5,515)	-	-	-	-	
6-000-604.00	INTERFUND TRNSF-WATER	(19,079)	-	-	-	-	
6-000-605.00	INTERFUND TRNSF-SEWER	(9,012)	-	-	-	-	
6-000-606.00	INTERFUND TRNSF-SANITATION	-	-	-	-	-	
6-000-607.00	INTERFUND TRNSF-DRAINAGE	(4,221)	-	-	-	-	
6-000-660.00	INTERFUND TRNSF-SELF	-	-	-	-	-	
<b>TOTAL TRANSFERS</b>		<b>(275,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>CHANGE IN NET POSITION</b>		<b>(250,045)</b>	<b>30,300</b>	<b>30,300</b>	<b>28,562</b>	<b>25,965</b>	<b>-14.3%</b>
<b>ENDING FUND BALANCE</b>		<b>153,311</b>	<b>183,611</b>	<b>183,611</b>	<b>181,873</b>	<b>207,838</b>	<b>13.2%</b>

**CITY OF BRENHAM  
FUND 600-EMPLOYEE BENEFITS FUND  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		-	-	-	-	519,979	
<b>REVENUES</b>							
4-513.00	INTEREST INCOME	-	-	-	482	400	
4-524.00	HEALTH INS PREMIUMS-CITY	-	-	-	2,317,100	2,088,181	
4-524.10	HEALTH INS PREM-EMPLOYEE	-	-	-	356,318	360,000	
4-524.40	VISION INSURANCE PREMIUMS-EMPL	-	-	-	11,419	12,000	
4-524.50	DENTAL INSURANCE PREMIUMS-EMPL	-	-	-	85,306	90,000	
4-524.60	FLEX/DC/HSA CONTRIBUTIONS-EMPL	-	-	-	127,975	130,000	
4-524.65	HSA CONTRIBUTIONS-EMPLOYEE	-	-	-	30,047	35,000	
4-524.70	RETIREE HEALTH INS PREMIUMS	-	-	-	42,001	52,000	
4-524.75	RETIREE DENTAL INS PREMIUMS	-	-	-	3,379	4,500	
4-524.80	LIFE/LTD/AD&D INSURANCE PREM	-	-	-	51,153	55,000	
4-590.00	MISCELLANEOUS REVENUES	-	-	-	3,648	4,000	
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>		-	-	-	<b>3,028,828</b>	<b>2,831,081</b>	
<b>EXPENDITURES</b>							
5-100-402.00	AUDITS/CONSULTANT FEES	-	-	-	42,000	42,000	
5-100-941.00	FLEX/DCA CLAIMS	-	-	-	127,975	130,000	
5-100-943.00	HEALTH INSURANCE PREMIUMS	-	-	-	2,135,529	2,400,000	
5-100-943.10	HSA CONTRIBUTIONS-CITY	-	-	-	60,355	100,000	
5-100-943.20	VISION INSURANCE PREMIUMS	-	-	-	11,419	12,000	
5-100-943.30	DENTAL INSURANCE PREMIUMS	-	-	-	85,306	90,000	
5-100-943.40	LIFE/LTD/AD&D INSURANCE PREM	-	-	-	46,265	55,000	
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>		-	-	-	<b>2,508,849</b>	<b>2,829,000</b>	
<b>CHANGE IN NET POSITION</b>		-	-	-	519,979	2,081	
<b>ENDING FUND BALANCE</b>		-	-	-	<b>519,979</b>	<b>522,060</b>	



**BRENHAM  
COMMUNITY  
DEVELOPMENT  
CORPORATION**

**CITY OF BRENHAM  
FUND 250 - ECONOMIC & COMMUNITY DEVELOPMENT  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		<b>2,528,750</b>	<b>3,051,878</b>	<b>3,051,878</b>	<b>3,051,878</b>	<b>2,194,848</b>	
<b>REVENUES</b>							
4-140.00	CITY SALES TAX	2,435,808	2,480,000	2,480,000	2,582,124	2,711,233	9.3%
4-184.00	WASH CO. BWEDO CONTRIBUTION	100,000	100,000	100,000	100,000	100,000	0.0%
4-512.00	SALES OF PROPERTY	309,017	-	-	-	-	0.0%
4-513.15	INTEREST INCOME-GASB 87	6	-	-	-	-	0.0%
4-590.00	MISCELLANEOUS REVENUES	117,308	2,849	2,849	2,849	2,849	0.0%
4-642.00	DEVELOPERS CONTRIBUTION	27,302	-	-	(39,193)	-	0.0%
4-710.00	INTEREST EARNED	3,393	2,714	2,714	-	-	-100.0%
4-710.31	TEXSTAR INTEREST	171,948	122,286	122,286	235,805	180,000	47.2%
<b>TOTAL REVENUES</b>		<b>3,164,782</b>	<b>2,707,849</b>	<b>2,707,849</b>	<b>2,881,585</b>	<b>2,994,082</b>	<b>10.6%</b>
<b>EXPENDITURES</b>							
<b>DEPT 175</b>							
5-175-402.00	AUDITS/CONSULTANTS FEES	-	5,000	5,000	2,500	5,000	0.0%
5-175-411.00	LEGAL FEES	-	5,000	5,000	2,500	5,000	0.0%
5-175-924.00	CONTINGENCY-RECREATION	-	136,012	136,012	-	351,164	158.2%
<b>TOTAL EXPENDITURES - DEPT 175</b>		<b>-</b>	<b>146,012</b>	<b>146,012</b>	<b>5,000</b>	<b>361,164</b>	<b>147.4%</b>
<b>DEPT 176</b>							
5-176-101.00	SALARIES & WAGES	149,767	151,654	151,654	133,861	141,640	-6.6%
5-176-102.00	OVERTIME PAY	40	-	-	-	-	#DIV/0!
5-176-103.00	OASDI/MEDICARE	11,571	12,286	12,286	10,827	11,503	-6.4%
5-176-103.02	MATCHING RETIREMENT	26,545	27,318	27,318	25,097	26,163	-4.2%
5-176-105.00	LONGEVITY PAY	281	60	60	70	120	100.0%
5-176-105.01	EDUCATION/MISCELLANEOUS	7,415	9,380	9,380	8,458	8,600	-8.3%
5-176-106.00	MEDICAL INSURANCE	15,685	18,603	18,603	18,603	16,736	-10.0%
5-176-106.01	LIFE INSURANCE	557	251	251	251	469	86.9%
5-176-106.02	LONG TERM DISABILITY	310	2	2	336	314	15600.0%
5-176-107.00	WORKERS COMPENSATION	207	336	336	182	185	-44.9%
5-176-204.00	POSTAGE	543	1,000	1,000	709	1,000	0.0%
5-176-205.00	OFFICE SUPPLIES	43	-	-	250	250	
5-176-206.00	EMPLOYEE RELATIONS	286	-	-	-	-	
5-176-207.00	REPRODUCTION & PRINTING	612	500	500	500	500	0.0%
5-176-212.00	COMPUTER EQUIPMENT & SUPPLIES	66	1,370	1,370	1,370	1,370	0.0%
5-176-213.00	COMMUNICATIONS EQUIPMENT	-	300	300	300	300	0.0%
5-176-250.00	OTHER SUPPLIES	1,592	4,330	4,330	3,700	4,000	-7.6%
5-176-310.00	LAND/GROUNDS	-	-	-	-	-	
5-176-350.00	OTHER MAINTENANCE	-	-	-	-	-	
5-176-401.10	ELECTRICAL-STREET LIGHTS	7,108	7,295	7,295	7,108	7,108	-2.6%
5-176-402.00	AUDITS/CONSULTANTS FEES	15,804	30,000	30,000	10,000	30,500	1.7%
5-176-403.00	TELEPHONE	456	500	500	272	500	0.0%
5-176-407.00	LEGAL NOTICES	-	-	-	-	-	
5-176-409.00	ADVERTISEMENTS/LEGAL NOTICES	2,493	2,500	2,500	2,102	2,500	0.0%
5-176-411.00	LEGAL FEES	16,253	7,500	7,500	10,000	10,000	33.3%
5-176-424.00	SERVICE CONTRACTS	10,072	9,064	9,064	9,300	10,215	12.7%
5-176-442.00	CONTRACT MOWING	21,775	17,500	17,500	31,590	30,120	72.1%
5-176-450.00	OTHER SERVICES	3,108	2,500	2,500	1,862	2,500	0.0%
5-176-715.00	OTHER CAPITAL	-	-	-	40,000	-	
5-176-801.00	LAND	-	-	-	446,718	-	
5-176-908.00	SEMINARS/MEMBERSHIP/TRAVE	17,386	30,400	30,400	24,528	32,400	6.6%

**CITY OF BRENHAM  
FUND 250 - ECONOMIC & COMMUNITY DEVELOPMENT  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual	Adopted	Amended	Projected	Proposed	% Change From PY Adopted
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	
5-176-908.10	MILEAGE	1,053	3,000	3,000	2,378	3,000	0.0%
5-176-924.00	CONTINGENCY	-	-	-	-	236,261	
5-176-942.00	INTEREST EXPENSE	78,299	79,960	79,960	79,960	81,450	1.9%
5-176-946.00	PRINCIPAL RETIREMENTS	147,278	143,505	143,505	143,505	139,904	-2.5%
5-176-950.00	OTHER SUNDRY	-	-	-	-	-	
5-176-953.01	ECO DEV MARKETING-WEBSITE	4,339	19,600	19,600	18,880	19,600	0.0%
5-176-953.02	ECO DEV MARKETING-OTHER	5,869	14,000	14,000	10,200	14,000	0.0%
5-176-953.20	EDF-EDA GRANT	-	-	-	-	-	
5-176-953.30	BUSINESS RETENTION & EXPANSION	1,189	5,000	5,000	5,000	8,000	60.0%
5-176-953.40	ECO DEV INCENTIVES	-	209,100	209,100	196,747	50,020	-76.1%
5-176-953.50	PROMOTIONAL MATERIALS	33	3,000	3,000	3,000	3,000	0.0%
5-176-959.00	MAIN ST. GRANT MATCH	39,500	51,000	51,000	10,000	21,000	-58.8%
5-176-961.62	DOWNTOWN MASTER PLANNING	-	-	-	-	-	
	<b>TOTAL EXPENDITURES-DEPT 176</b>	<b>587,535</b>	<b>862,814</b>	<b>862,814</b>	<b>1,257,664</b>	<b>915,228</b>	<b>6.1%</b>
	<b>GRAND TOTAL EXPENDITURES</b>	<b>587,535</b>	<b>1,008,826</b>	<b>1,008,826</b>	<b>1,262,664</b>	<b>1,276,392</b>	<b>26.5%</b>

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL *	212,378	219,890	219,890	197,685	205,730	-6.4%
200'S	SUPPLIES	3,142	7,500	7,500	6,829	7,420	-1.1%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	77,069	86,859	86,859	77,234	103,443	19.1%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	40,000	-	
800'S	CAPITAL OUTLAY	-	-	-	446,718	-	
900'S	SUNDRIES	294,946	694,577	694,577	494,198	959,799	38.2%
	<b>TOTAL EXPENDITURES</b>	<b>587,535</b>	<b>1,008,826</b>	<b>1,008,826</b>	<b>1,262,664</b>	<b>1,276,392</b>	<b>26.5%</b>

TRANSFERS							
6-000-601.00	INTERFUND TRNF-GENERAL	(94,784)	(416,000)	(416,000)	(416,000)	(472,690)	13.6%
6-000-601.35	INTERFUND TRNSF-SWR CAP PROJ	(53,900)	(828,000)	(828,000)	(910,600)	-	-100.0%
6-000-602.37	INTERFUND TRNSF-STREETS & DRAI	-	(118,000)	(118,000)	-	(118,000)	0.0%
6-000-602.52	INTERFUND TRNSF-BCDC CAP PRJTS	-	-	-	(1,149,351)	(300,000)	
6-000-623.40	INTERFUND TRNSF-PARKS CAP PROJ	(1,905,435)	(1,154,780)	(1,154,780)	-	(827,000)	-28.4%
	<b>TOTAL TRANSFERS OUT</b>	<b>(2,054,119)</b>	<b>(2,516,780)</b>	<b>(2,516,780)</b>	<b>(2,475,951)</b>	<b>(1,717,690)</b>	<b>-31.8%</b>
	<b>CHANGE IN FUND BALANCE</b>	<b>523,128</b>	<b>(817,757)</b>	<b>(817,757)</b>	<b>(857,030)</b>	<b>-</b>	<b>100.0%</b>
	<b>ENDING FUND BALANCE</b>	<b>3,051,878</b>	<b>2,234,121</b>	<b>2,234,121</b>	<b>2,194,848</b>	<b>2,194,848</b>	<b>-1.8%</b>

**CITY OF BRENHAM  
FUND 252 - BCDC CAPITAL PROJECTS FUND  
FY25 PROPOSED BUDGET**

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Proposed 2024-2025	% Change From PY Adopted
<b>BEGINNING FUND BALANCE</b>		<b>1,103,682</b>	<b>798,547</b>	<b>798,547</b>	<b>798,547</b>	<b>721,352</b>	
<b>REVENUES</b>							
4-521.00	GRANT REVENUES	-	750,000	750,000	-	750,000	0.0%
4-710.00	INTEREST EARNED	28,042	10,000	10,000	20,000	10,000	0.0%
4-710.31	TEXSTAR INTEREST	-	-	-	-	-	
<b>TOTAL REVENUES</b>		<b>28,042</b>	<b>760,000</b>	<b>760,000</b>	<b>20,000</b>	<b>760,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>							
5-100-402.00	AUDIT/CONSULTANT FEES	-	-	-	1,350	-	
5-100-803.40	PAVING/DRAINAGE IMPROV-NEW PARK	305,542	-	-	-	-	
5-100-804.64	UTILITY LINES-WATER	-	77,970	77,970	-	-	-100.0%
5-100-804.65	UTILITY LINES-SEWER	-	30,000	30,000	-	-	-100.0%
5-100-809.10	STREET LIGHTS/SIGNALS	-	-	-	-	-	
5-100-816.30	PARK IMPROV-BRENHAM FAMILY PARK	27,635	1,454,007	1,454,007	95,845	500,000	-65.6%
<b>TOTAL EXPENDITURES</b>		<b>333,177</b>	<b>1,561,977</b>	<b>1,561,977</b>	<b>97,195</b>	<b>500,000</b>	<b>-68.0%</b>
<b>TRANSFERS</b>							
6-000-601.00	INTERFUND TRNF-GENERAL	-	-	-	-	-	
6-000-625.00	INTERFUND TRNF-BCDC	-	-	-	-	300,000	
<b>TOTAL TRANSFERS IN</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	
<b>CHANGE IN FUND BALANCE</b>		<b>(305,135)</b>	<b>(801,977)</b>	<b>(801,977)</b>	<b>(77,195)</b>	<b>560,000</b>	<b>169.8%</b>
<b>ENDING FUND BALANCE</b>		<b>798,547</b>	<b>(3,430)</b>	<b>(3,430)</b>	<b>721,352</b>	<b>1,281,352</b>	<b>37457.2%</b>





# Utility Funds



# ELECTRIC FUND

**CITY OF BRENHAM  
ELECTRIC FUND 102 - OPERATIONS  
FY25 BUDGET**

**BUDGET 3.0**

<b>IN \$</b>	<b>FY23 ACT</b>	<b>FY24 BUD (O)</b>	<b>FY24 BUD (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUD (O)</b>
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	7,640,229	7,529,513	7,529,513	7,673,138	7,837,252
<b>TOTAL REVENUES</b>	<b>7,640,229</b>	<b>7,529,513</b>	<b>7,529,513</b>	<b>7,673,138</b>	<b>7,837,252</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES	2,457,032	2,608,021	2,608,021	2,747,053	3,296,349
SUPPLIES	202,078	227,178	227,178	221,293	232,099
MAINTENANCE	100,890	201,300	201,300	141,764	200,000
CONTRACTUAL SERVICES	460,900	508,339	508,339	528,345	584,020
CAPITAL OUTLAY (X BOND PROJ)	672,170	757,126	906,376	797,659	1,149,436
GROSS REVENUE TAX	1,711,865	1,776,987	1,776,987	1,730,379	1,774,183
MISCELLANEOUS	226,709	266,913	266,913	278,078	290,580
<b>TOTAL OPERATING EXPENDITURES</b>	<b>5,831,644</b>	<b>6,345,864</b>	<b>6,495,114</b>	<b>6,444,571</b>	<b>7,526,667</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,808,585</b>	<b>1,183,649</b>	<b>1,034,399</b>	<b>1,228,567</b>	<b>310,585</b>
<b>NONOPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	(61,492)	(60,062)	(60,062)	(55,244)	(51,979)
PRINCIPAL RETIREMENT (AUG)	(102,708)	(104,138)	(104,138)	(81,610)	(87,888)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME (NET BOND INT)	305,982	251,080	251,080	511,340	675,419
GAIN ON SALE OF CAPITAL ASSETS	25,633	-	-	-	-
MISCELLANEOUS, NET	26,769	18,838	18,838	29,316	23,241
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	<b>194,184</b>	<b>105,718</b>	<b>105,718</b>	<b>403,802</b>	<b>558,793</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>2,002,769</b>	<b>1,289,367</b>	<b>1,140,117</b>	<b>1,632,369</b>	<b>869,378</b>
TRANSFERS IN	656,817	661,480	661,480	696,074	735,302
TRANSFERS OUT	(1,707,482)	(1,921,287)	(1,921,287)	(1,870,735)	(1,980,286)
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>(1,050,665)</b>	<b>(1,259,807)</b>	<b>(1,259,807)</b>	<b>(1,174,661)</b>	<b>(1,244,984)</b>
<b>CHANGE IN NET POSITION OPERATIONS</b>	<b>952,104</b>	<b>29,560</b>	<b>(119,690)</b>	<b>457,708</b>	<b>(375,606)</b>
<b>WORKING CAPITAL - ENDING</b>	<b>13,984,949</b>	<b>14,379,402</b>	<b>14,230,152</b>	<b>15,988,764</b>	<b>15,706,563</b>

**CITY OF BRENHAM  
ELECTRIC FUND 102  
REVENUES**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
4-601.00	ELECTRIC UTIL REVENUES	6,980,691	6,681,596	6,681,596	6,630,641	6,768,313
4-601.02	DISTRIBUTED GENERATION	(201)	-	-	(4,592)	(4,615)
4-601.05	AVERAGE MONTHLY PAYMENT	1,445	5,486	5,486	1,397	1,500
4-606.00	SECURITY LIGHTS	49,748	49,442	49,442	49,234	49,401
4-608.00	FORFEITED DISC & PENALTIES	333,032	344,951	344,951	354,598	361,960
4-609.00	RECONNECT FEES	-	-	-	-	-
4-614.00	APPLICATION FEES	650	7,200	7,200	400	525
4-616.00	DISCONNECT/CONNECT FEES	3,130	4,800	4,800	9,050	10,000
4-618.00	CONNECT/TRANSFER FEE	59,395	63,072	63,072	62,210	62,710
4-630.40	BILLING FEES-SANITATION	73,225	74,584	74,584	74,933	76,371
4-632.00	STATE SALES TAX	68,220	66,774	66,774	68,587	68,587
4-640.00	INSUFFICIENT CHECK CHARGE	1,425	1,300	1,300	1,600	1,500
4-642.00	DEVELOPERS CONTRIBUTION	-	110,000	110,000	309,888	320,000
4-650.00	CUSTOMER REPAIR & REPLACE	24,928	25,000	25,000	16,766	25,000
4-655.00	LINE TAPS	10,545	18,850	18,850	28,426	26,000
4-660.00	POLE LINE RENTAL	67,587	70,757	70,757	65,000	65,000
4-690.00	MISCELLANEOUS UTIL REVENUE	11,121	11,302	11,302	10,000	10,000
4-696.00	INTERGOVT'L - FIBER NETWORK	25,213	24,399	24,399	25,000	25,000
4-706.00	LCRA RATE REFUND	-	-	-	-	-
4-710.00	INTEREST EARNED	125,351	45,907	45,907	34,827	1,000
4-710.30	INTEREST-TEXPOOL	63,726	79,101	79,101	264,601	436,969
4-710.31	TEXSTAR INTEREST	41,077	46,112	46,112	131,952	156,000
4-710.35	BCDC-INT ON NOTES RECEIVABLE	78,299	79,960	79,960	79,960	81,450
4-720.00	INSURANCE PROCEEDS	2,677	-	-	6,367	-
4-770.00	RENTAL INCOME	16,141	15,741	15,741	17,741	17,741
4-789.00	BILLING ASSISTANCE DONATIONS	-	-	-	-	-
4-790.00	MISC OTHER REVENUE	3,165	3,097	3,097	5,208	5,500
4-790.50	AMORTIZED BOND PREMIUMS	-	-	-	-	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	25,633	-	-	-	-
4-790.61	SALES OF NON CAPITAL ASSETS	4,786	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>8,071,010</b>	<b>7,829,431</b>	<b>7,829,431</b>	<b>8,243,794</b>	<b>8,565,912</b>

**CITY OF BRENHAM**  
**ELECTRIC FUND 102**  
**DEPT 100 - NON-DEPT DIRECT EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
5-100-103.02	PENSION EXPENSE	-	-	-	-	-
5-100-103.05	TMRS PRIOR SERVICE COST	-	-	-	-	-
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-
5-100-119.10	MEDICAL ATTRITION FACTOR	-	-	-	-	(7,611)
5-100-421.00	BOND PAYING AGENT FEES	-	-	-	-	-
5-100-421.20	BOND ISSUE COSTS	-	-	-	-	-
5-100-701.00	ELECTRICITY PURC/BASE COST	-	-	-	-	-
5-100-702.00	ELECT PURC/FUEL COST ADJ	-	-	-	-	-
5-100-703.00	LCRA REVENUE ADJUSTMENT/ESA	-	-	-	-	-
5-100-707.00	LCRA METER SERVICE FEE	-	-	-	-	-
5-100-709.00	ELECTRIC SYS LCRA TCOS FEE	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	61,492	60,062	60,062	55,244	51,979
5-100-860.15	DEBT SERVICE-PRINCIPAL	102,708	104,138	104,138	81,610	87,888
5-100-904.00	GROSS REVENUE TAX	1,711,865	1,776,987	1,776,987	1,730,379	1,774,183
5-100-905.15	AMORTIZATION EXP-GASB 87	-	-	-	-	-
5-100-905.20	AMORTIZATION EXPENSE-GASB 96	-	-	-	-	-
5-100-942.15	INTEREST EXPENSE-GASB 87	-	-	-	-	-
5-100-942.20	INTEREST EXPENSE-GASB 96	-	-	-	-	-
	<b>TOTAL NON-DEPT DIRECT</b>	<b>1,876,065</b>	<b>1,941,187</b>	<b>1,941,187</b>	<b>1,867,233</b>	<b>1,906,439</b>

**CITY OF BRENHAM  
ELECTRIC FUND 102  
DEPT 110 - NON-DEPT MISC EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	69,925	30,000	30,000	30,000	30,000
5-110-905.00	DEPRECIATION	-	-	-	-	-
5-110-906.00	INVENTORY ADJUSTMENTS	(39,838)	10,000	10,000	4,488	5,000
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-
5-110-924.00	CONTINGENCY	-	-	-	-	-
5-110-945.00	NSF BANK CHARGES	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	196,768	185,105	185,105	205,067	213,680
	<b>TOTAL NON-DEPT MISC</b>	<b>226,854</b>	<b>225,105</b>	<b>225,105</b>	<b>239,555</b>	<b>248,680</b>

**CITY OF BRENHAM  
ELECTRIC FUND 102  
DEPT 132 UTILITY BILLING/CUSTOMER SERVICE**

**BUDGET 3.0**

GL ACCT #	GL ACCT DESCRIPTION	FY: L	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-132-101.00	SALARIES & WAGES		262,911	247,895	247,895	252,242	263,524
5-132-102.00	OVERTIME PAY		8,481	500	500	719	500
5-132-103.00	OASDI/MEDICARE		20,508	19,218	19,218	18,900	20,447
5-132-103.02	MATCHING RETIREMENT		39,418	44,164	44,164	45,084	46,507
5-132-105.00	LONGEVITY PAY		806	720	720	635	660
5-132-105.01	EDUCATION/MISCELLANEO		4,307	2,600	2,600	3,157	2,600
5-132-105.03	STANDBY		-	-	-	-	-
5-132-106.00	MEDICAL INSURANCE		37,344	48,232	48,232	48,232	42,050
5-132-106.01	LIFE INSURANCE		776	392	392	392	832
5-132-106.02	LONG TERM DISABILITY		431	525	525	525	558
5-132-107.00	WORKERS' COMPENSATION		348	318	318	325	339
5-132-204.00	POSTAGE & FREIGHT		35,812	39,300	39,300	35,584	41,695
5-132-205.00	OFFICE SUPPLIES		762	1,000	1,000	840	1,700
5-132-206.00	EMPLOYEE RELATIONS		988	1,350	1,350	1,149	1,175
5-132-207.00	REPRODUCTION & PRINTING		10,720	13,100	13,100	15,346	15,831
5-132-208.00	CLOTHING/PERS PROTECTI		-	-	-	-	480
5-132-211.00	CLEANING AND JANITORIAL		91	175	175	154	139
5-132-212.00	COMPUTER EQUIPMENT & S		2,413	4,100	4,100	2,784	3,975
5-132-213.00	COMMUNICATIONS EQUIPM		-	400	400	-	460
5-132-250.00	OTHER SUPPLIES		911	800	800	57	650
5-132-408.00	RENTAL & LEASES		796	875	875	875	875
5-132-424.00	SERVICE CONTRACTS		119,338	126,059	126,059	130,318	132,270
5-132-450.00	OTHER SERVICES		195	320	320	278	300
5-132-712.00	OFFICE FURNITURE/EQUIPM		-	2,950	2,950	5,609	-
5-132-714.00	RADIOS/RADAR/VIDEO CAM		-	-	-	-	1,227
5-132-908.00	SEMINARS/MEMBERSHIP/TR		2,415	600	600	-	1,500
5-132-908.10	MILEAGE		398	500	500	89	300
5-132-949.00	UNEMPLOYMENT BENEFITS		2,720	-	-	-	-
5-132-950.00	SUNDRY		45	300	300	153	400
TOTAL EXPENDITURES			552,935	556,393	556,393	563,447	580,994

**CITY OF BRENHAM  
ELECTRIC FUND 102  
DEPT 160 PUBLIC UTILITIES**

**BUDGET 3.0**

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-160-101.00	SALARIES & WAGES	765,261	828,140	828,140	894,574	954,346
5-160-102.00	OVERTIME PAY	242	1,800	1,800	774	1,800
5-160-103.00	OASDI/MEDICARE	57,972	65,776	65,776	69,321	75,800
5-160-103.02	MATCHING RETIREMENT	134,024	148,192	148,192	157,613	170,257
5-160-105.00	LONGEVITY PAY	12,631	9,000	9,000	8,471	8,100
5-160-105.01	EDUCATION/MISCELLANEOUS	24,659	24,000	24,000	26,623	26,600
5-160-106.00	MEDICAL INSURANCE	103,501	123,294	123,294	123,294	120,336
5-160-106.01	LIFE INSURANCE	2,639	1,315	1,315	1,315	3,047
5-160-106.02	LONG TERM DISABILITY	1,580	1,762	1,762	1,762	2,041
5-160-106.10	HRA EXPENSE	1,800	-	-	-	-
5-160-107.00	WORKERS' COMPENSATION	1,533	1,635	1,635	1,696	2,681
5-160-118.00	ACCRUED COMP TIME	-	-	-	-	-
5-160-202.00	FUEL	8,423	9,500	9,500	6,900	7,107
5-160-203.00	TOOLS/SMALL EQUIPMENT	210	400	400	400	1,700
5-160-204.00	POSTAGE & FREIGHT	106	300	300	100	225
5-160-205.00	OFFICE SUPPLIES	2,187	3,325	3,325	2,700	2,975
5-160-206.00	EMPLOYEE RELATIONS	1,587	1,605	1,605	1,605	1,650
5-160-207.00	REPRODUCTION & PRINTING	5,100	9,000	9,000	8,000	8,200
5-160-208.00	CLOTHING	3,090	2,954	2,954	2,954	4,720
5-160-210.00	BOTANICAL & AGRICULTURAL	71	50	50	50	50
5-160-211.00	CLEANING AND JANITORIAL	37	100	100	100	100
5-160-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,740	12,200	12,200	10,000	4,600
5-160-221.00	SAFETY/FIRST AID SUPPLIES	23	25	25	75	40
5-160-223.00	SMALL APPLIANCES	-	-	-	377	500
5-160-250.00	OTHER SUPPLIES	255	500	500	1,850	700
5-160-303.00	VEHICLES/LARGE EQUIPMENT	1,742	2,500	2,500	10,400	2,500
5-160-312.00	BUILDINGS/APPLIANCES	-	-	-	-	-
5-160-350.00	OTHER MAINTENANCE	-	-	-	64	-
5-160-402.00	AUDITS/CONSULTANTS FEES	500	-	-	-	-
5-160-403.00	TELEPHONE	3,485	4,421	4,421	3,200	3,500
5-160-408.10	RENTALS/LEASES-FLEET	450	400	400	300	300
5-160-409.00	ADVERTISEMENTS/LEGAL	-	-	-	139	-
5-160-424.00	SERVICE CONTRACTS	51,929	55,455	55,455	81,791	110,361
5-160-450.00	OTHER SERVICES	389	400	400	350	400
5-160-710.00	MACHINERY/EQUIPMENT	-	1,598	1,598	1,999	-
5-160-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	3,400
5-160-714.10	SCADA COMMUNICATIONS	15,321	-	-	-	3,000
5-160-715.00	OTHER CAPITAL	-	-	-	-	-
5-160-810.00	MACHINERY/EQUIPMENT	13,370	-	-	-	-
5-160-814.10	SCADA COMMUNICATIONS	-	-	-	-	43,300
5-160-901.00	LIAB/CASUALTY INSURANCE	1,547	1,825	1,825	1,710	1,796
5-160-908.00	SEMINARS/MEMBERSHIP/TRAVE	9,295	12,683	12,683	12,683	13,250
5-160-908.10	MILEAGE	628	200	200	100	200
5-160-950.00	OTHER SUNDRY	321	200	200	358	200
	<b>TOTAL EXPENDITURES</b>	<b>1,227,647</b>	<b>1,324,555</b>	<b>1,324,555</b>	<b>1,433,648</b>	<b>1,579,782</b>



**CITY OF BRENHAM  
ELECTRIC FUND 102  
DEPT 161 ELECTRIC DEPT**

**BUDGET 3.0**

GL ACCT #	GL ACCT DESCRIPTION	FY23	FY24	FY24	FY24	FY25
		ACTUALS	BUDGET (0)	BUDGET (A)	RAE	BUDGET (O)
5-161-101.00	SALARIES & WAGES	624,986	680,762	680,762	709,572	1,085,519
5-161-102.00	OVERTIME PAY	25,363	20,000	20,000	27,453	24,000
5-161-103.00	OASDI/MEDICARE	50,374	53,487	53,487	57,829	87,816
5-161-103.02	MATCHING RETIREMENT	118,135	122,916	122,916	136,760	199,738
5-161-105.00	LONGEVITY PAY	10,632	7,960	7,960	7,432	7,680
5-161-105.01	EDUCATION/MISCELLANEOUS	9,382	10,460	10,460	9,638	9,800
5-161-105.03	STANDBY	22,265	23,500	23,500	22,360	20,920
5-161-106.00	MEDICAL INSURANCE	102,430	108,063	108,063	108,063	106,215
5-161-106.01	LIFE INSURANCE	2,353	1,091	1,091	1,091	3,441
5-161-106.02	LONG TERM DISABILITY	1,308	1,461	1,461	1,461	2,305
5-161-107.00	WORKERS' COMPENSATION	8,632	8,843	8,843	9,490	13,501
5-161-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	250	-
5-161-118.00	ACCRUED COMP TIME	-	-	-	-	-
5-161-202.00	FUEL	27,896	33,000	33,000	25,000	25,750
5-161-203.00	TOOLS/SMALL EQUIPMENT	10,322	8,986	8,986	9,500	11,000
5-161-204.00	POSTAGE & FREIGHT	306	350	350	350	350
5-161-205.00	OFFICE SUPPLIES	73	700	700	100	100
5-161-206.00	EMPLOYEE RELATIONS	815	1,000	1,000	1,000	1,000
5-161-207.00	REPRODUCTION & PRINTING	661	1,000	1,000	1,900	1,000
5-161-208.00	CLOTHING/PERS PROTECTIVE EQUIP	21,996	27,000	27,000	27,000	28,000
5-161-209.00	EDUCATIONAL	1,170	-	-	-	-
5-161-210.00	BOTANICAL & AGRICULTURAL	157	750	750	2,100	2,500
5-161-211.00	CLEANING AND JANITORIAL	973	1,100	1,100	1,000	1,000
5-161-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,957	3,210	3,210	3,210	1,100
5-161-213.00	COMMUNICATIONS EQUIPMENT	-	450	450	-	-
5-161-221.00	SAFETY/FIRST AID SUPPLIES	4,487	6,000	6,000	6,000	6,000
5-161-223.00	SMALL APPLIANCES	-	-	-	-	500
5-161-250.00	OTHER SUPPLIES	5,303	5,000	5,000	5,000	5,000
5-161-301.00	UTILITY LINES	33,659	42,000	42,000	45,000	45,000
5-161-301.10	POLE REINFORCEMENT	-	61,000	61,000	-	61,000
5-161-303.00	VEHICLES/LARGE EQUIPMENT	20,643	32,000	32,000	32,000	32,000
5-161-304.00	MACHINERY/EQUIPMENT	3,412	3,000	3,000	3,500	3,500
5-161-308.00	METERS	9,321	12,500	12,500	12,500	13,000
5-161-310.00	LAND/GROUNDS	203	300	300	300	3,000
5-161-311.00	UTILITY PLANTS	264	500	500	500	500
5-161-312.00	BUILDINGS/APPLIANCES	1,259	2,500	2,500	2,500	2,500
5-161-314.00	TRANSFORMERS	30,387	35,000	35,000	35,000	25,000
5-161-350.00	OTHER MAINTENANCE	-	10,000	10,000	-	12,000
5-161-401.00	ELECTRICAL	4,764	5,353	5,353	4,520	4,574
5-161-402.00	AUDITS/CONSULTANTS FEES	94,424	80,000	80,000	75,758	98,482
5-161-402.15	STATE FEES	-	-	-	2,500	-
5-161-402.80	SPECIAL SERVICES-TREE TRIMMING	126,304	155,000	155,000	155,000	165,000
5-161-403.00	TELEPHONE	4,472	4,924	4,924	4,470	4,551
5-161-404.00	GAS	843	836	836	867	884
5-161-405.00	WATER	380	435	435	380	465
5-161-405.50	DRAINAGE CHARGE	765	765	765	765	765
5-161-406.00	SEWER	397	370	370	322	325
5-161-406.60	DISPOSAL FEES	3,371	6,700	6,700	5,000	5,000
5-161-408.10	RENTALS/LEASES-FLEET	8,649	25,000	25,000	20,000	12,500
5-161-415.00	JANITORIAL SERVICES	1,560	3,500	3,500	3,000	3,500
5-161-424.00	SERVICE CONTRACTS	24,044	26,626	26,626	25,212	25,968
5-161-425.00	LABORATORY TEST FEES	3,440	3,900	3,900	4,800	5,000
5-161-450.00	OTHER SERVICES	10,405	7,000	7,000	8,500	9,000
5-161-704.00	UTILITY LINES	2,937	-	-	5,000	5,000
5-161-708.00	METERS	11,174	18,000	18,000	16,500	15,000

**CITY OF BRENHAM  
ELECTRIC FUND 102  
DEPT 161 ELECTRIC DEPT**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
5-161-708.10	SVC INSTALLS	19,714	10,000	10,000	12,000	15,000
5-161-710.00	MACHINERY/EQUIPMENT	2,289	5,900	5,900	7,000	7,500
5-161-714.00	RADIOS/RADAR/CAMERAS	-	-	-	-	-
5-161-802.00	BUILDINGS	-	111,197	111,197	2,750	133,447
5-161-804.00	UTILITY LINES	236,099	94,286	94,286	94,286	145,506
5-161-804.10	UTILITY LINE-CONTINGENCY	111,826	121,824	121,824	121,824	114,352
5-161-804.20	UTILITY LINES-CONTRACTORS	41,300	172,708	321,958	321,958	352,945
5-161-805.00	UTILITY PLANTS	-	-	-	-	-
5-161-807.00	TRANSFORMERS	194,621	160,287	160,287	160,287	163,107
5-161-808.00	METERS	10,314	6,968	6,968	6,698	13,089
5-161-808.01	AMR METERS	-	-	-	-	-
5-161-808.10	SVC INSTALL	35,915	14,976	14,976	14,976	33,485
5-161-809.10	STREET LIGHTS/SIGNALS	15,250	8,840	8,840	8,840	17,950
5-161-812.01	AMR SOFTWARE/EQUIPMENT	-	19,000	19,000	19,000	-
5-161-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	112,255
5-161-814.10	SCADA/COMMUNICATIONS	-	27,040	27,040	27,040	-
5-161-814.20	FIBER EXPANSION	13,473	20,000	20,000	20,000	20,000
5-161-901.00	LIAB/CASUALTY INSURANCE	14,873	17,550	17,550	15,480	16,254
5-161-908.00	SEMINARS/MEMBERSHIP/TRAVE	36,089	36,500	36,500	36,500	36,500
5-161-908.10	MILEAGE	498	500	500	500	500
5-161-950.00	OTHER SUNDRY	949	950	950	950	1,000
	<b>TOTAL</b>	<b>2,182,268</b>	<b>2,492,824</b>	<b>2,642,074</b>	<b>2,507,542</b>	<b>3,380,639</b>

**CITY OF BRENHAM  
ELECTRIC FUND 102  
TRANSFERS (IN)/OUT**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
6-000-601.00	INTERFUND TRNF-GENERAL	1,707,482	1,701,784	1,701,784	1,679,733	1,626,784
6-000-601.32	INTERFUND TRNSF-ELEC CAP PROJ	-	219,503	219,503	191,002	353,502
6-000-602.01	INTERFUND TRANSF-PARK COMPLE	-	-	-	-	-
6-000-602.11	INTERFD TRNF-MAIN ST/ECON DEV	-	-	-	-	-
6-000-602.20	INTERFUND TRNF - FLEET	-	-	-	-	-
6-000-602.32	INTERFUND TRNSF-DONATIONS	-	-	-	-	-
6-000-602.60	INTERFUND TRNSF-COMM PROJ FUI	-	-	-	-	-
6-000-603.00	INTERFUND TRNF-GAS	(218,237)	(231,328)	(231,328)	(245,207)	(264,879)
6-000-604.00	INTERFUND TRNF-WATER	(261,421)	(274,035)	(274,035)	(286,456)	(305,215)
6-000-605.00	INTERFUND TRNSF-SEWER FUND	(141,501)	(148,331)	(148,331)	(155,054)	(165,208)
6-000-606.00	INTERFUND TRNF-SANITATION	(13,307)	(7,786)	(7,786)	(9,356)	-
6-000-650.00	INTERFUND TRNSF-WORKERS COM	(22,351)	-	-	-	-
	<b>TOTAL NON-DEPT DIRECT</b>	<b>1,050,665</b>	<b>1,259,807</b>	<b>1,259,807</b>	<b>1,174,661</b>	<b>1,244,984</b>

**CITY OF BRENHAM  
ELECTRIC FUND 122 - WPC  
FY25 BUDGET**

**BUDGET 3.0**

<b>IN \$</b>	<b>FY23 ACT</b>	<b>FY24 BUD (O)</b>	<b>FY24 BUD (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUD (O)</b>
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	17,474,530	18,703,936	18,703,936	18,089,070	18,577,164
<b>TOTAL REVENUES</b>	<b>17,474,530</b>	<b>18,703,936</b>	<b>18,703,936</b>	<b>18,089,070</b>	<b>18,577,164</b>
<b>OPERATING EXPENDITURES</b>					
COST OF SALES AND SERVICES	17,891,206	18,702,051	18,702,051	17,914,830	18,977,164
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-
CAPITAL OUTLAY (X BOND PROJ)	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>17,891,206</b>	<b>18,702,051</b>	<b>18,702,051</b>	<b>17,914,830</b>	<b>18,977,164</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(416,676)</b>	<b>1,885</b>	<b>1,885</b>	<b>174,240</b>	<b>(400,000)</b>
<b>NONOPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME (NET BOND INT)	-	-	-	-	-
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>(416,676)</b>	<b>1,885</b>	<b>1,885</b>	<b>174,240</b>	<b>(400,000)</b>
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION OPERATIONS</b>	<b>(416,676)</b>	<b>1,885</b>	<b>1,885</b>	<b>174,240</b>	<b>(400,000)</b>

**CITY OF BRENHAM  
ELECTRIC FUND WPC 122  
REVENUES**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
4-601.00	ELECTRIC UTIL REVENUES	20,954,671	20,865,614	20,865,614	20,646,215	20,866,919
4-611.00	ELECTRIC PCRFB	(3,480,141)	(2,161,678)	(2,161,678)	(2,557,145)	(2,289,755)
4-706.00	LCRA RATE REFUND	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>17,474,530</b>	<b>18,703,936</b>	<b>18,703,936</b>	<b>18,089,070</b>	<b>18,577,164</b>

**CITY OF BRENHAM  
ELECTRIC WPC FUND 122  
DEPT 100 - NON-DEPT DIRECT EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
5-100-402.00	AUDITS/CONSULTANTS FEES	-	-	-	-	-
5-100-402.80	SPECIAL SERVICES-TREE TRIM	-	-	-	-	-
5-100-450.00	OTHER SERVICES	-	-	-	-	-
5-100-701.00	ELECTRICITY PURC/BASE COS	17,888,806	18,699,651	18,699,651	17,912,430	18,974,764
5-100-709.00	ELECTRIC SYS LCRA TCOS FEE	2,400	2,400	2,400	2,400	2,400
5-100-720.00	LCRA OVER/UNDER COLLECTI	-	-	-	-	-
	<b>TOTAL NON-DEPT DIRECT</b>	<b>17,891,206</b>	<b>18,702,051</b>	<b>18,702,051</b>	<b>17,914,830</b>	<b>18,977,164</b>

**CITY OF BRENHAM  
ELECTRIC CAPITAL PROJECTS FUND 132  
FY25 BUDGET**

**BUDGET 3.0**

<b>IN \$</b>	<b>FY23 ACT</b>	<b>FY24 BUD (O)</b>	<b>FY24 BUD (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUD (O)</b>
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-
CAPITAL OUTLAY	121,305	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	121,305	-	-	-	-
<b>OPERATING INCOME (LOSS)</b>	(121,305)	-	-	-	-
<b>NONOPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME (NET BOND INT)	-	-	-	-	-
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	-	-	-	-	-
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	(121,305)	-	-	-	-
TRANSFERS IN	-	219,503	219,503	191,002	353,502
TRANSFERS OUT	-	-	-	-	-
<b>TOTAL TRANSFERS IN/(OUT)</b>	-	219,503	219,503	191,002	353,502
<b>CHANGE IN NET POSITION OPERATIONS</b>	(121,305)	219,503	219,503	191,002	353,502
<b>FUND BALANCE</b>	-	219,503	219,503	191,002	544,504

\* FY23 CHIPPER PURCHASE WAS PAID BY NOTE.

**CITY OF BRENHAM  
 ELECTRIC CAPITAL PROJECTS FUND 132  
 DEPT 100 - NON-DEPT DIRECT EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
5-100-810.00	MACHINERY/EQUIPMENT	-	-	-	-	-
5-100-813.00	VEHICLES/LARGE EQUIPMENT	121,305	-	-	-	-
	<b>TOTAL NON-DEPT DIRECT</b>	121,305	-	-	-	-



**CITY OF BRENHAM  
ELECTRIC CAPITAL PROJECTS FUND 132  
TRANSFERS (IN)/OUT**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
6-000-602.00	INTERFUND TRNSF-ELEC CAP PROJ	-	(219,503)	(219,503)	(191,002)	(353,502)
	TOTAL NON-DEPT DIRECT	-	(219,503)	(219,503)	(191,002)	(353,502)



# GAS FUND

**CITY OF BRENHAM  
GAS FUND 103 - GAS OPERATIONS  
FY25 BUDGET**

**BUDGET 3.0**

<b>IN \$</b>	<b>FY23 ACT</b>	<b>FY24 BUD (0)</b>	<b>FY24 BUD (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUD (0)</b>
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	1,568,883	1,704,896	1,704,896	1,699,565	1,758,919
<b>TOTAL REVENUES</b>	<b>1,568,883</b>	<b>1,704,896</b>	<b>1,704,896</b>	<b>1,699,565</b>	<b>1,758,919</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES	556,880	566,509	566,509	584,813	585,353
SUPPLIES	53,463	41,725	41,725	51,595	51,326
MAINTENANCE	23,147	43,860	43,860	42,775	39,455
CONTRACTUAL SERVICES	66,272	49,263	49,263	45,986	99,620
CAPITAL OUTLAY	198,039	327,991	327,991	286,868	237,300
GROSS REVENUE TAX	232,968	200,203	200,203	206,345	227,541
MISCELLANEOUS	25,552	25,603	25,603	25,173	24,368
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,156,320</b>	<b>1,255,154</b>	<b>1,255,154</b>	<b>1,243,555</b>	<b>1,264,963</b>
<b>OPERATING INCOME (LOSS)</b>	<b>412,562</b>	<b>449,742</b>	<b>449,742</b>	<b>456,010</b>	<b>493,956</b>
<b>NONOPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	42,447	41,402	41,402	90,217	85,000
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	<b>42,447</b>	<b>41,402</b>	<b>41,402</b>	<b>90,217</b>	<b>85,000</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>					
	455,010	491,144	491,144	546,227	578,956
TRANSFERS IN	5,515	-	-	-	-
TRANSFERS OUT	(499,969)	(548,094)	(548,094)	(557,220)	(589,434)
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>(494,454)</b>	<b>(548,094)</b>	<b>(548,094)</b>	<b>(557,220)</b>	<b>(589,434)</b>
<b>CHANGE IN NET POSITION OPERATIONS</b>	<b>(39,444)</b>	<b>(56,950)</b>	<b>(56,950)</b>	<b>(10,993)</b>	<b>(10,478)</b>
<b>WORKING CAPITAL - ENDING</b>	<b>855,233</b>	<b>798,283</b>	<b>798,283</b>	<b>876,575</b>	<b>866,097</b>

**CITY OF BRENHAM  
GAS FUND 103  
REVENUES**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
4-602.00	GAS UTIL REVENUES	1,495,900	1,641,196	1,641,196	1,589,537	1,648,659
4-602.05	AVERAGE MONTHLY PAYMENT	-	-	-	-	-
4-611.00	GAS COST ADJUSTMENT	-	-	-	-	-
4-612.00	WINTER CONNECT FEE	-	-	-	-	-
4-613.00	RELIGHT SERVICE	30	30	30	45	60
4-614.00	SERVICE CHARGE	-	75	75	-	-
4-632.00	STATE SALES TAX	8,749	8,000	8,000	6,473	7,500
4-642.00	DEVELOPERS REIMBURSEMENT	-	-	-	53,689	55,000
4-645.00	LINE LOCATE FEE	-	-	-	-	-
4-646.00	INSPECTION FEE	-	-	-	-	-
4-650.00	CUSTOMER REPAIR & REPLACE	-	-	-	1,524	-
4-655.00	LINE TAPS	61,079	61,095	61,095	50,557	50,000
4-690.00	MISCELLANEOUS UTIL REVENUE	182	200	200	2,740	2,700
4-706.00	TMGC REBATE	-	-	-	-	-
4-710.00	INTEREST EARNED	927	-	-	-	-
4-710.10	GAIN ON INVESTMENTS	-	-	-	-	-
4-710.20	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-
4-710.30	INTEREST-TEXPOOL	41,521	41,402	41,402	90,217	85,000
4-720.00	INSURANCE PROCEEDS	-	-	-	-	-
4-720.10	SETTLEMENT PROCEEDS	-	-	-	-	-
4-770.00	RENTAL INCOME	-	-	-	-	-
4-790.00	MISC OTHER REVENUE	-	-	-	-	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	-	-	-	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	-	-	-	-	-
	<b>TOTAL</b>	<b>1,608,387</b>	<b>1,751,998</b>	<b>1,751,998</b>	<b>1,794,782</b>	<b>1,848,919</b>

**CITY OF BRENHAM  
 GAS FUND 103  
 DEPT 100 - NON-DEPT DIRECT EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
5-100-103.02	PENSION EXPENSE	-	-	-	-	-
5-100-103.05	TMRS PRIOR SERVICE COST	-	-	-	-	-
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-
5-100-705.00	GAS PURCHASE BASE/COST ADJ	-	-	-	-	-
5-100-706.00	GAS PURCH/COST ADJUSTMENT	-	-	-	-	-
5-100-707.00	SOURCE COST ADJ	-	-	-	-	-
5-100-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-
5-100-850.10	DEVELOPERS REIMBURSEMENT	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	-	-	-	-	-
5-100-860.15	DEBT SERVICE-PRINCIPAL	-	-	-	-	-
5-100-904.00	GROSS REVENUE TAX	232,968	200,203	200,203	206,345	227,541
	<b>TOTAL</b>	<b>232,968</b>	<b>200,203</b>	<b>200,203</b>	<b>206,345</b>	<b>227,541</b>

**CITY OF BRENHAM  
 GAS FUND 103  
 DEPT 110 - NON-DEPT MISC EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	(2,943)	5,700	5,700	5,000	5,000
5-110-905.00	DEPRECIATION	-	-	-	-	-
5-110-906.00	INVENTORY ADJUSTMENTS	8,347	5,000	5,000	5,000	5,000
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-
5-110-915.00	OVER/UNDER P O AMOUNTS	-	-	-	-	-
5-110-924.00	CONTINGENCY	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	-	-	-	-	-
	<b>TOTAL</b>	<b>5,404</b>	<b>10,700</b>	<b>10,700</b>	<b>10,000</b>	<b>10,000</b>

**CITY OF BRENHAM  
GAS FUND 103  
DEPT 162 GAS DEPT**

**BUDGET 3.0**

GL ACCT #	GL ACCT DESCRIPTION	FY23	FY24	FY24	FY24	FY25
		ACTUALS	BUDGET (0)	BUDGET (A)	RAE	BUDGET (0)
5-162-101.00	SALARIES & WAGES	344,763	358,940	358,940	371,695	375,563
5-162-102.00	OVERTIME PAY	15,566	16,800	16,800	13,636	16,800
5-162-103.00	OASDI/MEDICARE	28,099	28,478	28,478	30,062	31,861
5-162-103.02	MATCHING RETIREMENT	66,813	65,443	65,443	72,141	72,468
5-162-105.00	LONGEVITY PAY	9,906	7,020	7,020	6,877	7,020
5-162-105.01	EDUCATION/MISCELLANEOUS	6,017	6,300	6,300	5,901	6,000
5-162-105.03	STANDBY	13,858	11,100	11,100	11,856	11,100
5-162-106.00	MEDICAL INSURANCE	66,517	67,907	67,907	67,907	59,216
5-162-106.01	LIFE INSURANCE	1,328	581	581	581	1,212
5-162-106.02	LONG TERM DISABILITY	738	778	778	778	812
5-162-107.00	WORKERS' COMPENSATION	3,276	3,162	3,162	3,379	3,301
5-162-201.00	CHEMICALS	-	1,300	1,300	1,300	-
5-162-202.00	FUEL	8,653	10,000	10,000	9,000	9,000
5-162-203.00	TOOLS/SMALL EQUIPMENT	1,446	4,000	4,000	3,750	3,500
5-162-204.00	POSTAGE & FREIGHT	773	900	900	900	905
5-162-205.00	OFFICE SUPPLIES	28	300	300	200	200
5-162-206.00	EMPLOYEE RELATIONS	730	600	600	800	800
5-162-207.00	REPRODUCTION & PRINTING	455	650	650	600	650
5-162-208.00	CLOTHING/PERS PROTECTIVE EQUIP	4,709	4,000	4,000	4,295	4,554
5-162-210.00	BOTANICAL & AGRICULTURAL	88	175	175	150	175
5-162-211.00	CLEANING AND JANITORIAL	2,023	1,500	1,500	1,600	1,613
5-162-212.00	COMPUTER EQUIPMENT & SUPPLIES	2,377	500	500	500	1,000
5-162-213.00	COMMUNICATIONS EQUIPMENT	13	-	-	-	-
5-162-221.00	SAFETY/FIRST AID SUPPLIES	184	500	500	450	500
5-162-250.00	OTHER SUPPLIES	5,444	5,250	5,250	5,000	5,200
5-162-301.00	UTILITY LINES	4,537	9,000	9,000	7,000	7,000
5-162-303.00	VEHICLES/LARGE EQUIPMENT	4,712	3,500	3,500	4,500	4,000
5-162-304.00	MACHINERY/EQUIPMENT	8,079	4,960	4,960	6,000	5,155
5-162-308.00	METERS	2,950	9,000	9,000	8,000	8,000
5-162-311.00	UTILITY PLANTS	2,740	17,100	17,100	17,100	15,100
5-162-312.00	BUILDINGS/APPLIANCES	128	300	300	175	200
5-162-401.00	ELECTRICAL	3,437	3,173	3,173	3,480	3,347
5-162-402.00	AUDITS/CONSULTANTS FEES	35,000	5,000	5,000	2,500	59,000
5-162-402.15	STATE FEES	3,063	13,363	13,363	13,395	10,913
5-162-403.00	TELEPHONE	3,140	2,917	2,917	3,000	3,100
5-162-404.00	GAS	759	759	759	759	759
5-162-405.50	DRAINAGE CHARGE	701	701	701	701	701
5-162-406.60	DISPOSAL FEES	33	75	75	75	75
5-162-408.00	RENTAL & LEASES	3,179	3,162	3,162	3,267	3,410
5-162-408.10	RENTALS/LEASES-FLEET	3,034	2,750	2,750	2,500	2,000
5-162-409.00	ADVERTISEMENTS/LEGAL NOTICES	148	-	-	232	-
5-162-409.10	PUBLIC ED/INFORMATION	8,634	10,307	10,307	10,043	10,035
5-162-424.00	SERVICE CONTRACTS	3,089	3,146	3,146	2,799	2,865
5-162-425.00	LABORATORY TEST FEES	420	1,440	1,440	1,400	1,500
5-162-450.00	OTHER SERVICES	1,637	2,470	2,470	1,835	1,915
5-162-704.00	UTILITY LINES	15,000	-	-	-	-
5-162-708.10	SERVICE INSTALL REPLACEMENTS	5,047	3,500	3,500	10,000	6,000
5-162-709.00	GAS REGULATORS	4,931	3,500	3,500	8,000	5,000
5-162-710.00	MACHINERY/EQUIPMENT	-	3,550	3,550	3,550	9,229
5-162-714.10	SCADA COMMUNICATIONS	1,562	1,500	1,500	1,500	3,000
5-162-804.00	UTILITY LINES	-	16,445	16,445	16,445	16,685
5-162-804.10	UTILITY LINES-CONTINGENCY	2,583	21,632	21,632	21,632	22,497
5-162-804.20	UTILITY LINES-CONTRACTORS	24,750	98,954	98,954	52,283	-
5-162-808.00	METERS	92,896	61,652	61,652	90,000	64,117
5-162-808.10	NEW SERVICE INSTALLS	35,442	27,040	27,040	25,000	28,122

**CITY OF BRENHAM  
 GAS FUND 103  
 DEPT 162 GAS DEPT**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
5-162-809.00	GAS REGULATORS	12,237	27,040	27,040	9,300	28,112
5-162-812.01	AMR SOFTWARE/EQUIPMENT	-	19,000	19,000	9,980	-
5-162-813.00	VEHICLES/LARGE EQUIPMENT	30,131	56,228	56,228	62,228	77,767
5-162-901.00	LIAB/CASUALTY INSURANCE	3,596	4,243	4,243	4,107	4,312
5-162-908.00	SEMINARS/MEMBERSHIP/TRAVE	13,161	15,060	15,060	15,066	14,056
5-162-908.10	MILEAGE	280	700	700	400	400
5-162-950.00	OTHER SUNDRY	168	600	600	600	600
	<b>TOTAL</b>	<b>915,005</b>	<b>1,049,951</b>	<b>1,049,951</b>	<b>1,032,210</b>	<b>1,032,422</b>



**CITY OF BRENHAM  
 GAS FUND 103  
 TRANSFERS (IN)/OUT**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
6-000-601.00	INTERFUND TRNF-GENERAL	281,732	316,766	316,766	312,013	324,555
6-000-601.03	INTERFUND TRNSF-GAS	-	-	-	-	-
6-000-602.00	INTERFUND TRNF-ELECTRIC	218,237	231,328	231,328	245,207	264,879
6-000-602.11	INTERFD TRNF-MAIN ST/ECON DEV	-	-	-	-	-
6-000-605.00	INTERFUND TRNSF-SEWER FUND	-	-	-	-	-
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	(5,515)	-	-	-	-
	<b>TOTAL</b>	<b>494,454</b>	<b>548,094</b>	<b>548,094</b>	<b>557,220</b>	<b>589,434</b>

**CITY OF BRENHAM  
GAS WPC FUND 123  
FY25 BUDGET**

**BUDGET 3.0**

<b>IN \$</b>	<b>FY23 ACT</b>	<b>FY24 BUD (0)</b>	<b>FY24 BUD (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUD (0)</b>
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	1,832,199	1,218,854	1,218,854	1,358,245	1,601,933
<b>TOTAL REVENUES</b>	<b>1,832,199</b>	<b>1,218,854</b>	<b>1,218,854</b>	<b>1,358,245</b>	<b>1,601,933</b>
<b>OPERATING EXPENDITURES</b>					
COST OF SALES & SERVICES	1,627,725	1,218,854	1,218,854	1,325,635	1,601,933
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	25,127	-	-	275	-
CAPITAL OUTLAY	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,652,852</b>	<b>1,218,854</b>	<b>1,218,854</b>	<b>1,325,910</b>	<b>1,601,933</b>
<b>OPERATING INCOME (LOSS)</b>	<b>179,347</b>	<b>-</b>	<b>-</b>	<b>32,335</b>	<b>-</b>
<b>NONOPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>179,347</b>	<b>-</b>	<b>-</b>	<b>32,335</b>	<b>-</b>
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION OPERATIONS</b>	<b>179,347</b>	<b>-</b>	<b>-</b>	<b>32,335</b>	<b>-</b>

**CITY OF BRENHAM  
 GAS WPC FUND 123  
 REVENUES**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
4-602.00	GAS UTIL REVENUES	2,135,265	2,288,023	2,288,023	2,167,093	2,192,516
4-611.00	GAS COST ADJUSTMENT	(303,066)	(1,069,169)	(1,069,169)	(808,848)	(590,583)
	<b>TOTAL</b>	<b>1,832,199</b>	<b>1,218,854</b>	<b>1,218,854</b>	<b>1,358,245</b>	<b>1,601,933</b>

**CITY OF BRENHAM  
 GAS WPC FUND 123  
 DEPT 100 - NON-DEPT DIRECT EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
5-100-402.00	AUDITS/CONSULTANTS FEES	2,035	-	-	-	-
5-100-419.00	LEGAL FEES	23,092	-	-	275	-
5-100-705.00	GAS PURCHASE COST	1,627,725	1,218,854	1,218,854	1,325,635	1,601,933
5-100-706.00	OASIS INTERCONNECT	-	-	-	-	-
	<b>TOTAL</b>	<b>1,652,852</b>	<b>1,218,854</b>	<b>1,218,854</b>	<b>1,325,910</b>	<b>1,601,933</b>



# WATER FUND

**CITY OF BRENHAM**  
**WATER FUND 104 - WATER OPERATIONS**  
**FY25 BUDGET**

**BUDGET 3.0**

<b>IN \$</b>	<b>FY23 ACT</b>	<b>FY24 BUD (0)</b>	<b>FY24 BUD (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUD (O)</b>
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	6,163,946	6,043,204	6,043,204	6,853,743	7,990,742
<b>TOTAL REVENUES</b>	<b>6,163,946</b>	<b>6,043,204</b>	<b>6,043,204</b>	<b>6,853,743</b>	<b>7,990,742</b>
<b>OPERATING EXPENDITURES</b>					
COST OF SALES AND SERVICES	439,992	467,556	467,556	467,556	494,664
SALARIES	1,000,682	1,081,738	1,081,738	1,094,807	1,137,263
SUPPLIES	1,213,491	949,851	949,851	1,015,707	1,083,505
MAINTENANCE	212,766	265,995	265,995	270,200	263,100
CONTRACTUAL SERVICES	523,047	453,590	453,590	480,375	455,798
CAPITAL OUTLAY	193,968	290,841	356,741	335,361	350,645
GROSS REVENUE TAX	418,248	408,148	408,148	466,837	546,286
MISCELLANEOUS	29,939	23,097	23,097	24,882	40,629
<b>TOTAL OPERATING EXPENDITURES</b>	<b>4,032,132</b>	<b>3,940,816</b>	<b>4,006,716</b>	<b>4,155,725</b>	<b>4,371,890</b>
<b>OPERATING INCOME (LOSS)</b>	<b>2,131,814</b>	<b>2,102,388</b>	<b>2,036,488</b>	<b>2,698,018</b>	<b>3,618,852</b>
<b>NONOPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	(298,155)	(454,409)	(454,409)	(336,215)	(905,429)
PRINCIPAL RETIREMENT (AUG)	(875,851)	(950,763)	(950,763)	(1,050,000)	(1,749,914)
ISSUANCE COSTS	-	-	-	(76,171)	(369,000)
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	64,373	8,404	8,404	69,801	70,000
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	91,038	77,169	77,169	82,811	81,801
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	<b>(1,018,594)</b>	<b>(1,319,599)</b>	<b>(1,319,599)</b>	<b>(1,309,774)</b>	<b>(2,872,542)</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>					
	1,113,220	782,789	716,889	1,388,244	746,310
TRANSFERS IN	834,079	200,000	265,900	65,900	150,000
TRANSFERS OUT	(534,463)	(581,034)	(581,034)	(588,962)	(620,340)
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>299,616</b>	<b>(381,034)</b>	<b>(315,134)</b>	<b>(523,062)</b>	<b>(470,340)</b>
<b>CHANGE IN NET POSITION OPERATIONS</b>	<b>1,412,836</b>	<b>401,755</b>	<b>401,755</b>	<b>865,182</b>	<b>275,970</b>
<b>WORKING CAPITAL - ENDING</b>	<b>1,078,282</b>	<b>1,482,537</b>	<b>1,482,537</b>	<b>5,961,188</b>	<b>23,827,558</b>

\* WORKING CAPITAL INCLUDES UNSPENT BOND PROCEEDS FROM 2024 AND 2025 ISSUES..

**CITY OF BRENHAM  
WATER FUND 104  
REVENUES**

**BUDGET 3.0**

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
4-603.00	WATER UTIL REVENUES	5,974,987	5,830,676	5,830,676	6,669,016	7,804,092
4-603.05	AVERAGE MONTHLY PAYMENT	-	-	-	-	-
4-607.00	FIRE LINE	115,532	116,359	116,359	119,919	120,000
4-614.00	SERVICE CHARGE	1,425	1,025	1,025	150	150
4-642.00	DEVELOPERS CONTRIBUTION	-	-	-	-	-
4-650.00	CUSTOMER REPAIR & REPLAC	5,499	1,000	1,000	2,871	3,000
4-651.00	SET METER ON FIRE HYDRANT	1,400	1,000	1,000	1,400	2,000
4-652.00	WATER FROM FIRE STATION	-	-	-	-	-
4-653.00	TEST WATER METERS	-	-	-	-	-
4-655.00	LINE TAPS	61,749	93,144	93,144	59,180	60,000
4-656.00	WATER RESALE AGREEMENT	68,112	72,369	72,369	72,369	77,001
4-690.00	MISCELLANEOUS UTIL REVEN	6,469	5,000	5,000	6,207	6,500
4-695.00	CAPITAL REIMBURSEMENT	-	-	-	-	-
4-710.00	INTEREST EARNED	51,940	-	-	-	-
4-710.10	REALIZED LOSS/GAIN INVESTI	-	-	-	-	-
4-710.20	UNREALIZED GAIN/LOSS ON I	-	-	-	-	-
4-710.30	INTEREST-TEXPOOL	12,020	8,002	8,002	69,801	70,000
4-710.31	INTEREST-TEXSTAR	413	402	402	-	-
4-720.00	INSURANCE PROCEEDS	943	-	-	5,153	-
4-730.00	GRANT REVENUE	-	-	-	-	-
4-733.00	GRANT REVENUE-FEMA	-	-	-	-	-
4-770.00	RENTAL INCOME	4,800	4,800	4,800	4,800	4,800
4-790.00	MISC OTHER REVENUE	-	-	-	-	-
4-790.50	AMORTIZED BOND PREMIUMS	-	-	-	-	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	17,183	-	-	-	-
4-790.61	SALE OF NON CAPITAL ASSET	-	-	-	489	-
<b>TOTAL</b>		<b>6,322,473</b>	<b>6,133,777</b>	<b>6,133,777</b>	<b>7,011,355</b>	<b>8,147,543</b>

**CITY OF BRENHAM  
WATER FUND 104  
DEPT 100 - NON-DEPT DIRECT EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
5-100-103.02	PENSION EXPENSE	-	-	-	-	-
5-100-103.05	TMRS PRIOR SERVICE COST	-	-	-	-	-
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-
5-100-119.10	MEDICAL ATTRITION FACTOR	-	-	-	-	(11,416)
5-100-402.00	AUDITS/CONSULTANT FEES	35,100	39,000	39,000	29,900	-
5-100-413.00	ACCIDENT/DAMAGE CLAIMS	-	-	-	-	-
5-100-421.00	BOND PAYING AGENT FEES	-	-	-	-	-
5-100-421.20	BOND ISSUANCE COSTS	-	-	-	76,171	369,000
5-100-708.00	WATER PURCHASED	439,992	467,556	467,556	467,556	494,664
5-100-850.10	DEVELOPERS REIMBURSEMENT	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	298,155	454,409	454,409	336,215	905,429
5-100-860.15	PRINCIPAL-DEBT SERVICE	875,851	950,763	950,763	1,050,000	1,749,914
5-100-860.30	RENO SETTLEMENT PAYMENTS	-	-	-	-	-
5-100-860.40	LITIGATION SETTLEMENT	-	-	-	-	-
5-100-904.00	GROSS REVENUE TAX	418,248	408,148	408,148	466,837	546,286
5-100-905.15	AMORTIZATION EXP-GASB 87	-	-	-	-	-
5-100-942.15	INTEREST EXPENSES-GASB 87	-	-	-	-	-
<b>TOTAL</b>		<b>2,067,346</b>	<b>2,319,876</b>	<b>2,319,876</b>	<b>2,426,679</b>	<b>4,053,877</b>



**CITY OF BRENHAM  
WATER FUND 104  
DEPT 110 - NON-DEPT MISC EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	3,115	5,000	5,000	5,000	5,000
5-110-905.00	DEPRECIATION	-	-	-	-	-
5-110-905.50	AMORTIZED ISSUANCE COSTS	-	-	-	-	-
5-110-905.53	AMORTIZED BOND DISCOUNT	-	-	-	-	-
5-110-905.55	AMORTIZED CHARGES	-	-	-	-	-
5-110-906.00	INVENTORY ADJUSTMENTS	2,995	2,000	2,000	3,000	3,000
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-
5-110-924.00	CONTINGENCY	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	-	-	-	-	-
	<b>TOTAL</b>	<b>6,110</b>	<b>7,000</b>	<b>7,000</b>	<b>8,000</b>	<b>8,000</b>

**CITY OF BRENHAM  
WATER FUND 104  
DEPT 163 WATER TREATMENT**

**BUDGET 3.0**

GL ACCT #	GL ACCT DESCRIPTION	FY23	FY24	FY24	FY24	FY25
		ACTUALS	BUDGET (0)	BUDGET (A)	RAE	BUDGET (0)
5-163-101.00	SALARIES & WAGES	392,266	440,650	440,650	443,590	479,622
5-163-102.00	OVERTIME PAY	38,212	23,600	23,600	23,934	23,600
5-163-103.00	OASDI/MEDICARE	32,382	34,637	34,637	35,444	39,717
5-163-103.02	MATCHING RETIREMENT	75,517	79,597	79,597	84,253	90,338
5-163-105.00	LONGEVITY PAY	5,930	4,560	4,560	3,711	3,960
5-163-105.01	EDUCATION/MISCELLANEOUS	7,144	8,400	8,400	7,081	7,200
5-163-105.03	STANDBY	3,905	4,800	4,800	2,499	4,800
5-163-106.00	MEDICAL INSURANCE	66,702	78,662	78,662	78,662	72,937
5-163-106.01	LIFE INSURANCE	1,339	706	706	706	1,531
5-163-106.02	LONG TERM DISABILITY	744	946	946	946	1,026
5-163-107.00	WORKERS' COMPENSATION	5,562	5,812	5,812	5,971	6,328
5-163-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	603	-
5-163-118.00	ACCRUED COMP TIME	-	-	-	-	-
5-163-201.00	CHEMICALS	864,000	665,000	665,000	642,442	725,000
5-163-202.00	FUEL	12,506	10,000	10,000	10,000	10,000
5-163-203.00	TOOLS/SMALL EQUIPMENT	2,576	2,000	2,000	2,000	1,500
5-163-204.00	POSTAGE & FREIGHT	2,611	2,500	2,500	2,000	2,500
5-163-205.00	OFFICE SUPPLIES	586	800	800	800	500
5-163-206.00	EMPLOYEE RELATIONS	471	500	500	700	600
5-163-207.00	REPRODUCTION & PRINTING	1,234	1,100	1,100	2,000	2,000
5-163-208.00	CLOTHING/PERS PROTECTIVE EQUIP	5,698	4,400	4,400	4,140	7,900
5-163-209.00	EDUCATIONAL	-	-	-	2,255	500
5-163-210.00	BOTANICAL & AGRICULTURAL	36	100	100	100	100
5-163-211.00	CLEANING AND JANITORIAL	1,038	1,000	1,000	1,000	1,000
5-163-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	3,100	3,100	1,950	2,200
5-163-213.00	COMMUNICATIONS EQUIPMENT	26	-	-	-	-
5-163-220.00	LAB SUPPLIES	27,249	18,000	18,000	33,000	34,485
5-163-221.00	SAFETY/FIRST AID SUPPLIES	11,183	2,000	2,000	6,033	3,000
5-163-223.00	SMALL APPLIANCES	-	600	600	1,200	1,000
5-163-250.00	OTHER SUPPLIES	2,169	2,000	2,000	2,500	2,500
5-163-303.00	VEHICLES/LARGE EQUIPMENT	2,021	1,500	1,500	8,000	1,500
5-163-304.00	MACHINERY/EQUIPMENT	1,297	1,000	1,000	1,000	1,000
5-163-310.00	LAND/GROUNDS	1,600	2,500	2,500	1,500	1,600
5-163-311.00	UTILITY PLANTS	118,946	150,669	150,669	150,000	150,000
5-163-312.00	BUILDINGS/APPLIANCES	1,338	10,000	10,000	8,000	5,000
5-163-350.00	OTHER MAINTENANCE	11	500	500	1,700	1,000
5-163-401.00	ELECTRICAL	242,565	236,250	236,250	251,511	253,651
5-163-402.00	AUDITS/CONSULTANTS FEES	122,765	30,000	30,000	30,000	44,000
5-163-402.15	STATE FEES	23,458	25,000	25,000	21,401	25,000
5-163-403.00	TELEPHONE	1,158	1,274	1,274	917	869
5-163-405.50	DRAINAGE CHARGE	135	135	135	135	135
5-163-406.60	DISPOSAL FEES	116	160	160	250	180
5-163-408.00	RENTAL & LEASES	4,683	5,440	5,440	5,600	6,000
5-163-408.10	RENTALS/LEASES-FLEET	-	150	150	1,000	500
5-163-409.00	ADVERTISEMENTS/LEGAL NOTICES	1,117	1,000	1,000	1,000	800
5-163-424.00	SERVICE CONTRACTS	5,372	6,157	6,157	9,615	10,070
5-163-425.00	LABORATORY TEST FEES	16,061	20,800	20,800	16,000	16,800
5-163-450.00	OTHER SERVICES	17,081	9,100	9,100	16,418	17,625
5-163-710.00	MACHINERY/EQUIPMENT	5,300	-	-	638	7,000
5-163-714.00	RADIOS/RADAR/CAMERAS	2,138	-	-	-	3,120
5-163-714.10	SCADA COMMUNICATIONS	2,412	-	-	8,179	3,000
5-163-715.00	OTHER CAPITAL	-	17,000	17,000	16,347	12,000
5-163-805.00	UTILITY PLANTS	-	81,120	81,120	22,600	122,094
5-163-810.00	MACHINERY/EQUIPMENT	-	-	-	45,944	-
5-163-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	46,000

**CITY OF BRENHAM  
WATER FUND 104  
DEPT 163 WATER TREATMENT**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
5-163-814.10	SCADA/COMMUNICATIONS	-	77,134	77,134	77,000	-
5-163-901.00	LIAB/CASUALTY INSURANCE	5,452	6,433	6,433	6,772	20,002
5-163-908.00	SEMINARS/MEMBERSHIP/TRAVE	12,490	8,000	8,000	8,000	9,000
5-163-908.10	MILEAGE	501	700	700	650	700
<b>TOTAL</b>		<b>2,149,103</b>	<b>2,087,492</b>	<b>2,087,492</b>	<b>2,109,697</b>	<b>2,284,490</b>

**CITY OF BRENHAM  
WATER FUND 104  
DEPT 164 WATER CONSTRUCTION**

**BUDGET 3.0**

GL ACCT #	GL ACCT DESCRIPTION	FY23	FY24	FY24	FY24	FY25
		ACTUALS	BUDGET (0)	BUDGET (A)	RAE	BUDGET (O)
5-164-101.00	SALARIES & WAGES	220,813	249,872	249,872	251,096	259,710
5-164-102.00	OVERTIME PAY	22,188	13,000	13,000	13,748	13,000
5-164-103.00	OASDI/MEDICARE	18,663	19,533	19,533	20,483	22,471
5-164-103.02	MATCHING RETIREMENT	44,051	44,887	44,887	49,370	51,113
5-164-105.00	LONGEVITY PAY	4,381	3,120	3,120	3,645	3,840
5-164-105.01	EDUCATION/MISCELLANEOUS	6,775	7,200	7,200	7,081	7,200
5-164-105.03	STANDBY	11,195	10,000	10,000	9,129	10,000
5-164-106.00	MEDICAL INSURANCE	38,419	47,570	47,570	47,570	45,414
5-164-106.01	LIFE INSURANCE	765	398	398	398	845
5-164-106.02	LONG TERM DISABILITY	425	534	534	534	566
5-164-107.00	WORKERS' COMPENSATION	3,303	3,254	3,254	3,487	3,461
5-164-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	866	-
5-164-118.00	ACCRUED COMP TIME	-	-	-	-	-
5-164-202.00	FUEL	18,138	18,000	18,000	16,000	16,000
5-164-203.00	TOOLS/SMALL EQUIPMENT	3,744	3,000	3,000	7,000	4,500
5-164-204.00	POSTAGE & FREIGHT	20	-	-	6	100
5-164-205.00	OFFICE SUPPLIES	78	100	100	400	200
5-164-206.00	EMPLOYEE RELATIONS	1,429	1,200	1,200	1,200	1,400
5-164-207.00	REPRODUCTION & PRINTING	1,143	1,200	1,200	1,200	1,200
5-164-208.00	CLOTHING/PERS PROTECTIVE EQUIP	8,326	7,000	7,000	8,000	10,000
5-164-209.00	EDUCATIONAL	-	100	100	-	-
5-164-210.00	BOTANICAL & AGRICULTURAL	580	150	150	400	400
5-164-211.00	CLEANING AND JANITORIAL	1,548	1,300	1,300	2,000	1,300
5-164-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,410	2,300	2,300	1,400	1,000
5-164-213.00	COMMUNICATIONS EQUIPMENT	90	-	-	-	-
5-164-221.00	SAFETY/FIRST AID SUPPLIES	976	1,200	1,200	1,200	3,000
5-164-250.00	OTHER SUPPLIES	3,122	2,000	2,000	2,000	2,000
5-164-301.00	UTILITY LINES	76,084	90,000	90,000	88,000	90,000
5-164-303.00	VEHICLES/LARGE EQUIPMENT	9,119	5,000	5,000	7,200	7,000
5-164-304.00	MACHINERY/EQUIPMENT	1,398	4,000	4,000	4,000	4,000
5-164-310.00	LAND/GROUNDS	26	26	26	-	-
5-164-312.00	BUILDINGS/APPLIANCES	927	800	800	800	2,000
5-164-401.00	ELECTRICAL	5,036	4,890	4,890	5,029	5,780
5-164-402.00	AUDITS/CONSULTANTS FEES	8,746	8,000	8,000	10,000	10,000
5-164-402.70	SPECIAL SVCS-EXERCISE VALVES	-	5,780	5,780	5,780	5,780
5-164-402.75	SPECIAL SVCS-HYDRANT REFINISH	-	33,660	33,660	-	-
5-164-402.80	SPECIAL SVCS-HYDRANT SURVEY	-	-	-	27,550	30,000
5-164-403.00	TELEPHONE	2,071	2,278	2,278	2,454	2,531
5-164-404.00	GAS	1,159	1,038	1,038	875	1,000
5-164-405.00	WATER	264	317	317	349	546
5-164-405.50	DRAINAGE CHARGE	611	611	611	611	611
5-164-406.00	SEWER	229	229	229	230	230
5-164-406.60	DISPOSAL FEES	-	-	-	560	500
5-164-408.10	RENTALS/LEASES-FLEET	33,100	20,000	20,000	40,000	20,000
5-164-409.00	ADVERTISEMENTS/LEGAL NOTICES	443	443	443	443	443
5-164-424.00	SERVICE CONTRACTS	1,363	1,378	1,378	2,247	2,247
5-164-450.00	OTHER SERVICES	415	500	500	500	500
5-164-702.00	BUILDINGS	-	-	-	1,007	-
5-164-708.00	METERS	154,116	120,000	120,000	175,000	150,000
5-164-708.10	SERVICE INSTALL REPLACEMENTS	72,066	55,110	55,110	55,110	55,000
5-164-710.00	MACHINERY/EQUIPMENT	5,471	7,091	7,091	6,500	17,500
5-164-804.00	UTILITY LINES	7,906	-	-	-	-
5-164-804.10	UTILITY LINE-CONTINGENCY	-	35,260	35,260	35,000	23,500
5-164-804.20	UTILITY LINES-CONTRACTORS	70,152	-	-	-	-
5-164-808.00	METERS	43,869	45,427	45,427	50,000	44,000

**CITY OF BRENHAM  
WATER FUND 104  
DEPT 164 WATER CONSTRUCTION**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
5-164-808.01	AMR METERS	-	-	-	-	-
5-164-808.10	NEW SERVICE INSTALLS	32,116	32,900	32,900	22,000	31,000
5-164-810.00	MACHINERY/EQUIPMENT	-	-	-	-	-
5-164-812.01	AMR SOFTWARE/EQUIPMENT	-	19,000	19,000	16,917	-
5-164-813.00	VEHICLES/LARGE EQUIPMENT	39,925	-	65,900	65,900	84,051
5-164-901.00	LIAB/CASUALTY INSURANCE	2,512	2,964	2,964	3,359	3,527
5-164-908.00	SEMINARS/MEMBERSHIP/TRAVE	5,988	3,000	3,000	3,000	4,000
5-164-908.10	MILEAGE	-	-	-	101	400
	<b>TOTAL</b>	<b>986,694</b>	<b>936,620</b>	<b>1,002,520</b>	<b>1,078,735</b>	<b>1,054,866</b>

**CITY OF BRENHAM  
WATER FUND 104  
TRANSFERS (IN)/OUT**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
6-000-601.00	INTERFUND TRNF-GENERAL	273,042	306,999	306,999	302,506	315,125
6-000-601.14	INTERFUND TRNF-'94 GOB D/S	-	-	-	-	-
6-000-602.00	INTERFUND TRNF-ELECTRIC	261,421	274,035	274,035	286,456	305,215
6-000-602.02	INTERFUND TRNSF-'01 CAP PROJ	-	-	-	-	-
6-000-602.11	INTERFD TRNF-MAIN ST/ECON DEV	-	-	-	-	-
6-000-602.20	INTERFUND TRNF-FLEET	-	-	(65,900)	(65,900)	-
6-000-602.44	INTERFUND TRNSF-IMPACT FEES	-	-	-	-	(150,000)
6-000-602.52	INTERFUND TRNSF-BCDC CAP PRJCT	-	-	-	-	-
6-000-602.90	INTERFUND TRNSF-HWY 290	-	-	-	-	-
6-000-605.00	INTERFUND TRNSF-SEWER FUND	-	(200,000)	(200,000)	-	-
6-000-606.00	INTERFUND TRNF-SANITATION	(815,000)	-	-	-	-
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	(19,079)	-	-	-	-
6-000-690.00	NON-OPERATING TRANSFER	-	-	-	-	-
	<b>TOTAL</b>	<b>(299,616)</b>	<b>381,034</b>	<b>315,134</b>	<b>523,062</b>	<b>470,340</b>

**CITY OF BRENHAM**  
**WATER CAPITAL PROJECTS FUND 134**  
**FY25 BUDGET**

**BUDGET 3.0**

<b>IN \$</b>	<b>FY23 ACT</b>	<b>FY24 BUD (0)</b>	<b>FY24 BUD (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUD (0)</b>
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
COST OF SALES AND SERVICES	-	-	-	-	-
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	38,404	76,538	76,538	76,034	-
CAPITAL OUTLAY	588,487	5,279,670	5,279,670	1,439,593	6,230,600
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>626,891</b>	<b>5,356,208</b>	<b>5,356,208</b>	<b>1,515,627</b>	<b>6,230,600</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(626,891)</b>	<b>(5,356,208)</b>	<b>(5,356,208)</b>	<b>(1,515,627)</b>	<b>(6,230,600)</b>
<b>NONOPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	561,958	271,208	271,208	221,380	-
INVESTMENT INCOME	-	2,500	2,500	135,000	150,000
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	<b>561,958</b>	<b>273,708</b>	<b>273,708</b>	<b>356,380</b>	<b>150,000</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>(64,933)</b>	<b>(5,082,500)</b>	<b>(5,082,500)</b>	<b>(1,159,247)</b>	<b>(6,080,600)</b>
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION OPERATIONS</b>	<b>(64,933)</b>	<b>(5,082,500)</b>	<b>(5,082,500)</b>	<b>(1,159,247)</b>	<b>(6,080,600)</b>

**CITY OF BRENHAM  
 WATER CAPITAL PROJECTS FUND 134  
 REVENUES**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
4-710.31	TEXSTAR INTEREST	-	2,500	2,500	135,000	150,000
4-733.00	GRANT REVENUE	561,958	271,208	271,208	221,380	-
	<b>TOTAL</b>	<b>561,958</b>	<b>273,708</b>	<b>273,708</b>	<b>356,380</b>	<b>150,000</b>



**CITY OF BRENHAM  
WATER CAPITAL PROJECTS FUND 134  
DEPT 100 - NON-DEPT DIRECT EXPEND**

**BUDGET 3.0**

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-100-402.00	AUDITS/CONSULTANTS FEES	38,404	76,538	76,538	76,034	-
5-100-804.00	UTILITY LINES	-	-	-	-	-
5-100-804.20	UTILITY LINES-CONTRACTOR	391,534	1,638,734	1,638,734	160,000	1,554,000
5-100-805.00	UTILITY PLANTS	196,953	3,640,936	3,640,936	1,279,593	4,676,600
	<b>TOTAL</b>	<b>626,891</b>	<b>5,356,208</b>	<b>5,356,208</b>	<b>1,515,627</b>	<b>6,230,600</b>
5-100-804.20	ENG HERITAGE/CARRIAGE/CENT CIR/CHURCH/W MANSFIELD (24 BOND:				160,000	-
	CONSTRUCTION HERIT/CARRIAGE/CENT CIR/CHURCH/W MANSFIELD (2				-	1,377,000
	ENGINEERING W FIRST/W 2ND/HIGH/GREEN/KWY/W ALAMO (25 BONDS)				-	177,000
					<u>160,000</u>	<u>1,554,000</u>
5-100-805.00	63C-21C ENGINEERING PLANT				925,053	1,293,020
	63C-21C SAMPLING/TESTING				6,086	909
	63C-21C CONSTRUCTION PLANT				-	2,432,671
	63C-22C ENGINEERING WELLS (24 BONDS)				97,075	830,000
	63C-22C CONSTRUCTION WELLS (24 BONDS)				30,000	120,000
	63C-19C ATLOW ENGINEERING (ARPA GRANT)				13,200	-
	63C-19C ATLOW CONSTRUCTION (ARPA GRANT)				<u>208,180</u>	<u>-</u>
					<u>1,279,593</u>	<u>4,676,600</u>



# WASTEWATER FUND

**CITY OF BRENHAM**  
**WASTEWATER FUND 105 - WASTEWATER OPERATIONS**  
**FY25 BUDGET**

**BUDGET 3.0**

<b>IN \$</b>	<b>FY23 ACT</b>	<b>FY24 BUD (0)</b>	<b>FY24 BUD (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUD (0)</b>
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	4,063,561	4,200,357	4,200,357	4,155,350	4,220,387
<b>TOTAL REVENUES</b>	<b>4,063,561</b>	<b>4,200,357</b>	<b>4,200,357</b>	<b>4,155,350</b>	<b>4,220,387</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES	758,717	891,097	891,097	973,165	994,118
SUPPLIES	263,974	275,500	275,500	299,440	440,500
MAINTENANCE	262,951	277,250	277,250	272,825	293,750
CONTRACTUAL SERVICES	1,059,862	1,005,455	1,005,455	1,037,521	985,054
CAPITAL OUTLAY	105,680	95,668	95,668	79,917	228,438
GROSS REVENUE TAX	257,132	265,475	265,475	263,862	267,257
MISCELLANEOUS	66,293	68,715	68,715	67,970	70,819
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,774,609</b>	<b>2,879,160</b>	<b>2,879,160</b>	<b>2,994,700</b>	<b>3,279,936</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,288,952</b>	<b>1,321,197</b>	<b>1,321,197</b>	<b>1,160,650</b>	<b>940,451</b>
<b>NONOPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	(119,420)	(316,798)	(316,798)	(207,497)	(419,479)
PRINCIPAL RETIREMENT (AUG)	(691,838)	(466,271)	(466,271)	(624,054)	(545,471)
ISSUANCE COSTS	-	-	-	(84,428)	(51,000)
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	134,356	69,000	69,000	197,494	199,074
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	39,772	850	850	2,093	2,150
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	<b>(637,129)</b>	<b>(713,219)</b>	<b>(713,219)</b>	<b>(716,392)</b>	<b>(814,726)</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>					
	651,823	607,978	607,978	444,258	125,725
TRANSFERS IN	9,012	-	-	-	50,000
TRANSFERS OUT	(466,747)	(612,841)	(612,841)	(416,428)	(436,108)
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>(457,735)</b>	<b>(612,841)</b>	<b>(612,841)</b>	<b>(416,428)</b>	<b>(386,108)</b>
<b>CHANGE IN NET POSITION OPERATIONS</b>	<b>194,088</b>	<b>(4,863)</b>	<b>(4,863)</b>	<b>27,830</b>	<b>(260,383)</b>
<b>WORKING CAPITAL - ENDING</b>	<b>2,036,910</b>	<b>3,620,638</b>	<b>3,620,638</b>	<b>7,717,260</b>	<b>6,418,810</b>

\* Working capital includes unspent 2024 and 2025 bond proceeds

**CITY OF BRENHAM  
WASTEWATER FUND 105  
REVENUES**

**BUDGET 3.0**

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
4-533.00	GRANT REVENUE-FEMA	-	-	-	-	-
4-604.00	SEWER UTIL REVENUES	3,673,303	3,792,501	3,792,501	3,769,456	3,817,961
4-604.05	AVERAGE MONTHLY PAYMENT	-	-	-	-	-
4-618.00	CONNECT/TRANSFER FEE	-	-	-	-	-
4-642.00	DEVELOPERS CONTRIBUTION	-	-	-	-	-
4-650.00	CUSTOMER REPAIR & REPLACE	(132)	1,000	1,000	2,623	1,000
4-655.00	LINE TAPS	33,665	35,828	35,828	34,511	36,236
4-665.00	RECLAIMED WATER SALES	5,750	5,763	5,763	5,538	5,582
4-675.00	SEWAGE ACCEPTED AT PLANT	317,781	349,740	349,740	313,726	329,412
4-678.00	CLASS A BIO SOLID SALES	29,475	21,525	21,525	33,726	33,996
4-690.00	MISCELLANEOUS UTIL REVENUE	5,116	4,000	4,000	5,770	6,200
4-695.00	CAPITAL REIMBURSEMENT	-	-	-	-	-
4-710.00	INTEREST EARNED	76,802	17,000	17,000	-	-
4-710.10	GAIN ON INVESTMENTS	-	-	-	-	-
4-710.20	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-
4-710.30	INTEREST-TEXPOOL	29,211	25,000	25,000	162,443	163,742
4-710.31	TEXSTAR INTEREST	28,343	27,000	27,000	35,051	35,332
4-720.00	INSURANCE PROCEEDS	23,825	-	-	-	-
4-770.00	RENTAL INCOME	-	-	-	-	-
4-790.00	MISC OTHER REVENUE	850	850	850	1,650	1,650
4-790.50	AMORTIZED BOND PREMIUMS	10,976	-	-	-	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	11,647	-	-	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	3,450	-	-	443	500
	<b>TOTAL</b>	<b>4,250,062</b>	<b>4,280,207</b>	<b>4,280,207</b>	<b>4,364,937</b>	<b>4,431,611</b>

**CITY OF BRENHAM  
WASTEWATER FUND 105  
DEPT 100 - NON-DEPT DIRECT EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
5-100-103.02	PENSION EXPENSE	-	-	-	-	-
5-100-103.05	TMRS PRIOR SERVICE COST	-	-	-	-	-
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-
5-100-119.10	MEDICAL ATTRITION FACTOR	-	-	-	-	(3,805)
5-100-402.00	AUDITS/CONSULTANT FEES	72,900	81,000	81,000	62,100	-
5-100-421.00	BOND PAYING AGENT FEES	-	-	-	-	-
5-100-421.20	BOND ISSUANCE COSTS	-	-	-	84,428	51,000
5-100-850.10	DEVELOPERS REIMBURSEMENT	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	119,420	316,798	316,798	207,497	419,479
5-100-860.15	PRINCIPAL-DEBT SERVICE	691,838	466,271	466,271	624,054	545,471
5-100-860.50	TIELKE SETTLEMENT	-	-	-	-	-
5-100-904.00	GROSS REVENUE TAX	257,132	265,475	265,475	263,862	267,257
	<b>TOTAL</b>	<b>1,141,289</b>	<b>1,129,544</b>	<b>1,129,544</b>	<b>1,241,941</b>	<b>1,279,402</b>

**CITY OF BRENHAM  
WASTEWATER FUND 105  
DEPT 110 - NON-DEPT MISC EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	1,397	10,000	10,000	10,000	10,000
5-110-905.00	DEPRECIATION	-	-	-	-	-
5-110-905.50	AMORTIZED BOND COSTS	-	-	-	-	-
5-110-905.53	AMORTIZED BOND DISCOUNT	-	-	-	-	-
5-110-905.55	AMORTIZED CHARGES	-	-	-	-	-
5-110-906.00	INVENTORY ADJUSTMENTS	5,606	2,000	2,000	3,290	2,000
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-
5-110-924.00	CONTINGENCY	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	-	-	-	-	-
	<b>TOTAL</b>	<b>7,004</b>	<b>12,000</b>	<b>12,000</b>	<b>13,290</b>	<b>12,000</b>

**CITY OF BRENHAM  
WASTEWATER FUND 105  
DEPT 165 WASTEWATER CONSTRUCTION**

**BUDGET 3.0**

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-165-101.00	SALARIES & WAGES	154,275	249,872	249,872	248,858	256,830
5-165-102.00	OVERTIME PAY	14,753	10,000	10,000	13,682	10,000
5-165-103.00	OASDI/MEDICARE	13,654	19,115	19,115	20,883	20,872
5-165-103.02	MATCHING RETIREMENT	31,002	43,928	43,928	48,274	47,472
5-165-105.00	LONGEVITY PAY	-	-	-	-	-
5-165-105.01	EDUCATION/MISCELLANEOUS	-	-	-	-	-
5-165-105.03	STANDBY	7,991	6,000	6,000	8,988	6,000
5-165-106.00	MEDICAL INSURANCE	26,232	47,572	47,572	47,572	45,414
5-165-106.01	LIFE INSURANCE	543	390	390	390	801
5-165-106.02	LONG TERM DISABILITY	301	524	524	524	537
5-165-107.00	WORKERS' COMPENSATION	2,098	3,178	3,178	3,314	3,267
5-165-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	739	-
5-165-118.00	ACCRUED COMP TIME	-	-	-	-	-
5-165-202.00	FUEL	5,807	6,000	6,000	5,500	5,500
5-165-203.00	TOOLS/SMALL EQUIPMENT	3,035	3,000	3,000	3,600	4,000
5-165-204.00	POSTAGE & FREIGHT	46	100	100	80	100
5-165-205.00	OFFICE SUPPLIES	-	-	-	80	100
5-165-206.00	EMPLOYEE RELATIONS	165	400	400	400	400
5-165-207.00	REPRODUCTION & PRINTING	1,789	1,800	1,800	1,800	1,800
5-165-208.00	CLOTHING/PERS PROTECTIVE EQUIP	4,621	4,500	4,500	4,500	7,500
5-165-210.00	BOTANICAL & AGRICULTURAL	57	150	150	150	150
5-165-211.00	CLEANING AND JANITORIAL	100	400	400	400	400
5-165-212.00	COMPUTER EQUIPMENT & SUPPLIES	7	500	500	500	300
5-165-213.00	COMMUNICATIONS EQUIPMENT	90	-	-	-	-
5-165-221.00	SAFETY/FIRST AID SUPPLIES	24	1,200	1,200	1,200	3,000
5-165-250.00	OTHER SUPPLIES	1,930	2,000	2,000	1,000	2,000
5-165-301.00	UTILITY LINES	37,172	40,000	40,000	35,000	40,000
5-165-303.00	VEHICLES/LARGE EQUIPMENT	30,773	30,000	30,000	20,000	30,000
5-165-304.00	MACHINERY/EQUIPMENT	2,918	3,000	3,000	4,000	4,000
5-165-312.00	BUILDINGS/APPLIANCES	76	-	-	75	-
5-165-402.00	AUDITS/CONSULTANTS FEES	1,508	4,000	4,000	10,000	10,000
5-165-402.15	STATE FEES	-	-	-	1,000	-
5-165-402.80	SPECIAL SERVICES-SMOKE TESTING	13,112	25,000	25,000	25,000	25,000
5-165-403.00	TELEPHONE	1,163	1,298	1,298	676	600
5-165-408.00	RENTAL & LEASES	654	700	700	700	700
5-165-408.10	RENTALS/LEASES-FLEET	6,606	10,000	10,000	4,000	5,000
5-165-409.00	ADVERTISEMENTS/LEGAL NOTICES	698	700	700	700	700
5-165-413.00	ACCIDENT/DAMAGE CLAIMS	91,470	-	-	550	500
5-165-424.00	SERVICE CONTRACTS	561	571	571	700	715
5-165-450.00	OTHER SERVICES	24	150	150	100	150
5-165-708.10	SERVICE INSTALL REPLACEMENTS	15,732	14,000	14,000	14,000	14,000
5-165-710.00	MACHINERY/EQUIPMENT	1,538	-	-	-	1,500
5-165-804.10	UTILITY LINE-CONTINGENCY	-	32,448	32,448	20,000	10,000
5-165-804.20	UTILITY LINES-CONTRACTORS	61,972	-	-	-	-
5-165-808.10	NEW SERVICE INSTALLS	7,367	9,220	9,220	8,000	8,800
5-165-812.01	AMR SOFTWARE/EQUIPMENT	-	19,000	19,000	16,917	-
5-165-813.00	VEHICLES/LARGE EQUIPMENT	36,341	-	-	-	116,000
5-165-901.00	LIAB/CASUALTY INSURANCE	4,803	5,668	5,668	6,067	6,370
5-165-908.00	SEMINARS/MEMBERSHIP/TRAVE	4,332	3,000	3,000	3,500	3,000
5-165-908.10	MILEAGE	-	-	-	-	300
	<b>TOTAL</b>	<b>587,340</b>	<b>599,384</b>	<b>599,384</b>	<b>583,419</b>	<b>693,778</b>

**CITY OF BRENHAM  
WASTEWATER FUND 105  
DEPT 166 WASTEWATER TREATMENT**

**BUDGET 3.0**

GL ACCT #	GL ACCT DESCRIPTION	FY23	FY24	FY24	FY24	FY25
		ACTUALS	BUDGET (0)	BUDGET (A)	RAE	BUDGET (O)
5-166-101.00	SALARIES & WAGES	312,594	334,012	334,012	363,520	397,926
5-166-102.00	OVERTIME PAY	25,197	20,000	20,000	31,862	20,000
5-166-103.00	OASDI/MEDICARE	27,019	26,378	26,378	32,040	33,888
5-166-103.02	MATCHING RETIREMENT	62,125	60,618	60,618	75,518	77,076
5-166-105.00	LONGEVITY PAY	6,640	4,800	4,800	5,178	5,340
5-166-105.01	EDUCATION/MISCELLANEOUS	13,134	13,200	13,200	13,747	13,200
5-166-105.03	STANDBY	9,581	6,500	6,500	12,254	6,500
5-166-106.00	MEDICAL INSURANCE	45,779	39,955	39,955	39,955	45,859
5-166-106.01	LIFE INSURANCE	1,172	538	538	538	1,299
5-166-106.02	LONG TERM DISABILITY	651	721	721	721	870
5-166-107.00	WORKERS' COMPENSATION	3,977	3,796	3,796	4,608	4,772
5-166-201.00	CHEMICALS	183,565	196,500	196,500	230,000	341,300
5-166-202.00	FUEL	17,062	19,000	19,000	17,000	17,000
5-166-203.00	TOOLS/SMALL EQUIPMENT	1,509	2,000	2,000	1,000	2,000
5-166-204.00	POSTAGE & FREIGHT	215	1,200	1,200	400	800
5-166-205.00	OFFICE SUPPLIES	33	300	300	300	500
5-166-206.00	EMPLOYEE RELATIONS	265	800	800	550	800
5-166-207.00	REPRODUCTION & PRINTING	1,461	3,600	3,600	3,600	1,800
5-166-208.00	CLOTHING/PERS PROTECTIVE EQUIP	4,720	5,000	5,000	4,500	7,000
5-166-210.00	BOTANICAL & AGRICULTURAL	7	-	-	-	-
5-166-211.00	CLEANING AND JANITORIAL	792	900	900	800	1,000
5-166-212.00	COMPUTER EQUIPMENT & SUPPLIES	2,672	1,300	1,300	1,880	2,700
5-166-220.00	LAB SUPPLIES	11,096	8,000	8,000	5,000	5,200
5-166-221.00	SAFETY/FIRST AID SUPPLIES	156	350	350	200	350
5-166-250.00	OTHER SUPPLIES	1,249	2,500	2,500	1,000	1,500
5-166-303.00	VEHICLES/LARGE EQUIPMENT	6,515	8,500	8,500	8,000	8,000
5-166-304.00	MACHINERY/EQUIPMENT	988	1,000	1,000	500	1,000
5-166-310.00	LAND/GROUNDS	99	-	-	-	-
5-166-311.00	UTILITY PLANTS	94,042	109,000	109,000	125,000	120,000
5-166-312.00	BUILDINGS/APPLIANCES	688	750	750	250	750
5-166-322.00	LIFT STATION MAINTENANCE	89,678	85,000	85,000	80,000	90,000
5-166-401.00	ELECTRICAL	759,647	784,271	784,271	820,658	819,139
5-166-402.00	AUDITS/CONSULTANTS FEES	5,416	4,000	4,000	4,000	9,500
5-166-402.15	STATE FEES	26,279	25,000	25,000	24,000	25,000
5-166-403.00	TELEPHONE	720	737	737	1,100	1,145
5-166-404.00	GAS	932	925	925	902	1,000
5-166-405.00	WATER	1,027	1,207	1,207	1,195	4,740
5-166-405.50	DRAINAGE CHARGE	1,850	1,850	1,850	1,850	1,850
5-166-406.60	DISPOSAL FEES	8,787	7,500	7,500	13,500	8,000
5-166-408.10	RENTALS/LEASES-FLEET	415	1,000	1,000	1,000	2,500
5-166-409.00	ADVERTISEMENTS/LEGAL NOTICES	445	-	-	-	-
5-166-424.00	SERVICE CONTRACTS	4,229	5,046	5,046	8,290	8,315
5-166-425.00	LABORATORY TEST FEES	60,812	50,000	50,000	55,000	60,000
5-166-450.00	OTHER SERVICES	606	500	500	500	500
5-166-705.00	UTILITY PLANTS-NON CAPITAL	4,231	-	-	-	-
5-166-710.00	MACHINERY/EQUIPMENT	-	-	-	-	4,800
5-166-713.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	10,000
5-166-714.10	SCADA COMMUNICATIONS	-	-	-	-	3,000
5-166-802.00	BUILDINGS	-	-	-	-	37,000
5-166-805.00	UTILITY PLANTS	-	35,000	35,000	35,000	-
5-166-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	56,638
5-166-901.00	LIAB/CASUALTY INSURANCE	44,192	52,147	52,147	50,713	53,249
5-166-908.00	SEMINARS/MEMBERSHIP/TRAVE	7,017	5,500	5,500	4,000	5,500
5-166-908.10	MILEAGE	342	400	400	400	400
<b>TOTAL</b>		<b>1,851,630</b>	<b>1,931,301</b>	<b>1,931,301</b>	<b>2,082,029</b>	<b>2,320,706</b>



**CITY OF BRENHAM  
WASTEWATER FUND 105  
TRANSFERS (IN)/OUT**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
6-000-601.00	INTERFUND TRNF-GENERAL	235,246	264,510	264,510	261,374	270,900
6-000-601.35	INTERFUND TRNSF-SWR CAP PROJ	90,000	-	-	-	-
6-000-602.00	INTERFUND TRANSFER-ELECTRIC FD	141,501	148,331	148,331	155,054	165,208
6-000-602.04	INTERFUND TRNSF-BBC TCF GRT	-	-	-	-	-
6-000-602.08	INTERFD TRNSF-2002 CAPITAL PRJ	-	-	-	-	-
6-000-602.11	INTERFD TRNF-MAIN ST/ECON DEV	-	-	-	-	-
6-000-602.20	INTERFUND TRNF-FLEET	-	-	-	-	-
6-000-602.32	INTERFUND TRNSF-DONATIONS	-	-	-	-	-
6-000-602.38	INTERFUND TRNSF-HEN PK LS GRNT	-	-	-	-	-
6-000-602.44	INTERFUND TRNSF-IMPACT FEES	-	-	-	-	(50,000)
6-000-602.52	INTERFUND TRNSF-BCDC CAP PRJCT	-	-	-	-	-
6-000-602.90	INTERFUND TRNSF-HWY 290	-	-	-	-	-
6-000-604.00	INTERFUND TRNSF-WATER FUND	-	200,000	200,000	-	-
6-000-606.00	INTERFUND TRNSF-SANITATION	-	-	-	-	-
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	(9,012)	-	-	-	-
6-000-683.00	OTHER SOURCE-BOND PROCEEDS	-	-	-	-	-
6-000-690.00	NON-OPERATING TRANSFER	-	-	-	-	-
<b>TOTAL</b>		<b>457,735</b>	<b>612,841</b>	<b>612,841</b>	<b>416,428</b>	<b>386,108</b>

**CITY OF BRENHAM**  
**WASTEWATER CAPITAL PROJECTS FUND 135**  
**FY25 BUDGET**

**BUDGET 3.0**

<b>IN \$</b>	<b>FY23 ACT</b>	<b>FY24 BUD (0)</b>	<b>FY24 BUD (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUD (0)</b>
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	15,904	76,538	76,538	15,904	68,586
CAPITAL OUTLAY	-	7,222,783	7,222,783	1,929,469	7,986,254
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	15,904	7,299,321	7,299,321	1,945,373	8,054,840
<b>OPERATING INCOME (LOSS)</b>	(15,904)	(7,299,321)	(7,299,321)	(1,945,373)	(8,054,840)
<b>NONOPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	107,789	2,700,838	2,700,838	216,332	3,727,773
INVESTMENT INCOME	85,282	100,000	100,000	170,000	200,000
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	(27,628)	-	-	27,628	-
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	165,443	2,800,838	2,800,838	413,960	3,927,773
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	149,539	(4,498,483)	(4,498,483)	(1,531,413)	(4,127,067)
TRANSFERS IN	143,900	828,000	828,000	910,600	-
TRANSFERS OUT	-	-	-	-	-
<b>TOTAL TRANSFERS IN/(OUT)</b>	143,900	828,000	828,000	910,600	-
<b>CHANGE IN NET POSITION OPERATIONS</b>	293,439	(3,670,483)	(3,670,483)	(620,813)	(4,127,067)

**CITY OF BRENHAM  
WASTEWATER CAPITAL PROJECTS FUND 135  
REVENUES**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
4-513.50	REBATABLE ARBITRAGE EARNING	(27,628)	-	-	27,628	-
4-710.31	TEXSTAR INTEREST	85,282	100,000	100,000	170,000	200,000
4-733.00	GRANT REVENUE	107,789	2,700,838	2,700,838	216,332	3,727,773
	<b>TOTAL</b>	<b>165,443</b>	<b>2,800,838</b>	<b>2,800,838</b>	<b>413,960</b>	<b>3,927,773</b>

**CITY OF BRENHAM  
WASTEWATER CAPITAL PROJECTS FUND 135  
DEPT 100 - NON-DEPT DIRECT EXPEND**

**BUDGET 3.0**

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-100-402.00	AUDITS/CONSULTANTS FEES	15,904	76,538	76,538	15,904	68,586
5-100-801.00	LAND	-	-	-	-	-
5-100-804.00	UTILITY LINES	-	-	-	-	-
5-100-804.20	UTILITY LINES-CONTRACTOR	-	2,081,676	2,081,676	947,585	1,256,000
5-100-805.00	UTILITY PLANTS	-	2,624,300	2,624,300	200,428	3,659,187
5-100-806.00	TANKS/LIFT STATIONS	-	2,140,733	2,140,733	671,815	2,808,300
5-100-813.65	VEHICLES/LARGE EQUIP-WW CONSTF	-	110,000	110,000	109,641	-
5-100-813.66	VEHICLES/LARGE EQUIP-WW TREATM	-	266,074	266,074	-	262,767
	<b>TOTAL</b>	<b>15,904</b>	<b>7,299,321</b>	<b>7,299,321</b>	<b>1,945,373</b>	<b>8,054,840</b>
5-100-804.20	HERITAGE/CARRIAGE/CEN CIR/CHURCH/W MANSFIELD			2024 BONDS		346,000
	CHURCH ST			2024 BONDS		334,000
	S BLUE BELL			2024 BONDS		195,000
	W FIRST/W SECOND/HIGH ST			2024 BONDS		81,000
	E COMMERCE			2024 BONDS		26,000
	HWY 105 FORCE MAIN			2024 BONDS		274,000
						<u>1,256,000</u>
5-100-805.00	REHAB OLD PLANT 66C-16C			ARPA		1,537,772
	BLOWER REHAB 66C-17C			ARPA		968,806
	UV LIGHT SYSTEM 66C-18C			ARPA		1,152,609
						<u>3,659,187</u>
5-100-806.00	INDUSTRIAL LIFT STATION			2024 BONDS		1,162,900
	HWY 105 LIFT STATION			2024 BONDS		1,645,400
						<u>2,808,300</u>

**CITY OF BRENHAM  
WASTEWATER CAPITAL PROJECTS FUND 135  
TRANSFERS (IN)/OUT**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (0)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (0)</b>
6-000-601.05	INTERFUND TRNSF-SEWER	(90,000)	-	-	-	-
6-000-602.50	INTERFUND TRNSF-BCDC	(53,900)	(828,000)	(828,000)	(910,600)	-
	<b>TOTAL</b>	<b>(143,900)</b>	<b>(828,000)</b>	<b>(828,000)</b>	<b>(910,600)</b>	<b>-</b>



# SANITATION FUND

**CITY OF BRENHAM  
SANITATION FUND 106 - OPERATIONS  
FY25 BUDGET**

**BUDGET 3.0**

<b>IN \$</b>	<b>FY23 ACT</b>	<b>FY24 BUD (O)</b>	<b>FY24 BUD (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUD (O)</b>
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	2,395,229	2,513,331	2,513,331	2,494,693	2,554,479
<b>TOTAL REVENUES</b>	<b>2,395,229</b>	<b>2,513,331</b>	<b>2,513,331</b>	<b>2,494,693</b>	<b>2,554,479</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	2,440,821	2,536,983	2,536,983	2,497,752	2,545,697
CAPITAL OUTLAY	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	1,131	957	957	452	520
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,441,952</b>	<b>2,537,940</b>	<b>2,537,940</b>	<b>2,498,204</b>	<b>2,546,217</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(46,724)</b>	<b>(24,609)</b>	<b>(24,609)</b>	<b>(3,511)</b>	<b>8,262</b>
<b>NONOPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)					
PRINCIPAL RETIREMENT (AUG)					
ISSUANCE COSTS					
INTERGOVERNMENTAL					
INVESTMENT INCOME (NET BOND INT)	38,600	12	12	24,061	15,000
GAIN ON SALE OF CAPITAL ASSETS					
MISCELLANEOUS, NET	144,282	144,771	144,771	144,271	144,271
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	<b>182,882</b>	<b>144,783</b>	<b>144,783</b>	<b>168,332</b>	<b>159,271</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>136,158</b>	<b>120,174</b>	<b>120,174</b>	<b>164,821</b>	<b>167,533</b>
TRANSFERS IN					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT					
TRANSFERS OUT	(1,102,575)	(282,809)	(282,809)	(284,356)	(138,000)
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>(1,102,575)</b>	<b>(282,809)</b>	<b>(282,809)</b>	<b>(284,356)</b>	<b>(138,000)</b>
<b>CHANGE IN NET POSITION OPERATIONS</b>	<b>(966,417)</b>	<b>(162,635)</b>	<b>(162,635)</b>	<b>(119,535)</b>	<b>29,533</b>
<b>WORKING CAPITAL *</b>	<b>699,487</b>	<b>536,852</b>	<b>536,852</b>	<b>579,952</b>	<b>609,485</b>

\* CURRENT ASSETS LESS CURRENT LIABILITIES

**CITY OF BRENHAM  
SANITATION FUND 106  
REVENUES**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
4-605.00	GARBAGE REVENUES	1,196,770	1,232,188	1,232,188	1,241,079	1,274,500
4-615.00	GARBAGE REV-COMMERCIAL	1,152,137	1,220,569	1,220,569	1,203,050	1,227,111
4-630.05	BRUSH FEE-RESIDENTIAL	2,737	4,800	4,800	2,431	2,500
4-632.00	STATE SALES TAX	16,344	23,460	23,460	16,988	17,140
4-682.00	RECYCLING REVENUE-COMMERICAL	30,276	32,314	32,314	34,145	36,228
4-691.00	PROPERTY RENTAL	6,282	6,271	6,271	6,271	6,271
4-710.00	INTEREST EARNED	699	-	-	-	-
4-710.30	INTEREST-TEXPOOL	19,701	12	12	24,061	15,000
4-710.35	INTEREST INCOME-NOTE RECEIVABL	18,200	-	-	-	-
4-770.00	RENTAL INCOME	138,000	138,000	138,000	138,000	138,000
4-790.00	MISC OTHER REVENUE	-	500	500	-	-
	<b>TOTAL REVENUES</b>	<b>2,581,146</b>	<b>2,658,114</b>	<b>2,658,114</b>	<b>2,666,025</b>	<b>2,716,750</b>



**CITY OF BRENHAM  
SANITATION FUND 106  
DEPT 100 NON-DEPT DIRECT EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
5-100-450.70	RESIDENTIAL COLLECTION/RECYL	1,166,013	1,182,879	1,182,879	1,165,959	1,185,839
5-100-450.80	COMMERCIAL COLLECTION	1,243,759	1,323,181	1,323,181	1,296,943	1,322,882
5-100-450.90	COMMERCIAL RECYCLING	31,050	30,923	30,923	34,850	36,976
5-100-901.00	LIAB/CASUALTY INSURANCE	381	457	457	452	520
5-100-950.00	OTHER SUNDRY	750	500	500	-	-
	<b>TOTAL DEPT 100</b>	<b>2,441,952</b>	<b>2,537,940</b>	<b>2,537,940</b>	<b>2,498,204</b>	<b>2,546,217</b>
	FRANCHISE TAX 7%	170,857	177,589	177,589	174,843	178,199
	BILLING FEE 3%	73,225	76,109	76,109	74,933	76,371

**CITY OF BRENHAM  
SANITATION FUND 106  
DEPT 110 NON-DEPT MISC EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	3,036	-	-	3,000	3,000
5-110-905.00	DEPRECIATION					
5-110-906.00	INVENTORY ADJUSTMENTS					
5-110-910.00	LOSS/GAIN OF FIXED ASSETS					
5-110-915.00	OVER/UNDER P O AMOUNTS					
5-110-924.00	CONTINGENCY	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	-	-	-	-	-
	<b>TOTAL DEPT 110</b>	<b>3,036</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>

**CITY OF BRENHAM  
SANITATION FUND 106  
TRANSFERS (IN)/OUT**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
6-000-601.00	INTERFUND TRNF-GENERAL	274,268	275,000	275,000	275,000	138,000
6-000-602.00	INTERFUND TRNF-ELECTRIC	13,307	7,809	7,809	9,356	-
6-000-604.00	INTERFUND TRNF-WATER	815,000	-	-	-	-
	<b>TOTAL TRANSFERS</b>	<b>1,102,575</b>	<b>282,809</b>	<b>282,809</b>	<b>284,356</b>	<b>138,000</b>



# DRAINAGE FUND

**CITY OF BRENHAM  
DRAINAGE FUND 107 - OPERATIONS  
FY25 BUDGET**

**BUDGET 3.0**

<b>IN \$</b>	<b>FY23 ACT</b>	<b>FY24 BUD (O)</b>	<b>FY24 BUD (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUD (O)</b>
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	693,018	698,612	698,612	709,702	720,622
<b>TOTAL REVENUES</b>	<b>693,018</b>	<b>698,612</b>	<b>698,612</b>	<b>709,702</b>	<b>720,622</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES	123,091	132,939	132,939	134,973	133,848
SUPPLIES	23,126	25,300	25,300	24,400	24,400
MAINTENANCE	157,628	172,100	172,100	172,000	175,000
CONTRACTUAL SERVICES	8,136	15,100	15,100	15,690	15,100
CAPITAL OUTLAY	44,400	129,330	129,330	122,600	125,000
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	3,083	3,483	3,483	3,065	3,525
<b>TOTAL OPERATING EXPENDITURES</b>	<b>359,465</b>	<b>478,252</b>	<b>478,252</b>	<b>472,728</b>	<b>476,873</b>
<b>OPERATING INCOME (LOSS)</b>	<b>333,553</b>	<b>220,360</b>	<b>220,360</b>	<b>236,974</b>	<b>243,749</b>
<b>NONOPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	(4,794)	(4,794)	(4,794)	(3,453)	(2,066)
PRINCIPAL RETIREMENT (AUG)	(67,793)	(67,793)	(67,793)	(69,134)	(70,521)
ISSUANCE COSTS					
INTERGOVERNMENTAL					
INVESTMENT INCOME (NET BOND INT)	23,788	5,500	5,500	5,500	3,500
GAIN ON SALE OF CAPITAL ASSETS					
MISCELLANEOUS, NET	-	750	750	-	-
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	<b>(48,799)</b>	<b>(66,337)</b>	<b>(66,337)</b>	<b>(67,087)</b>	<b>(69,087)</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>284,754</b>	<b>154,023</b>	<b>154,023</b>	<b>169,887</b>	<b>174,662</b>
TRANSFERS IN	4,221	-	-	-	-
TRANSFERS OUT	-	(154,023)	(154,023)	(539,841)	(48,524)
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>4,221</b>	<b>(154,023)</b>	<b>(154,023)</b>	<b>(539,841)</b>	<b>(48,524)</b>
<b>CHANGE IN NET POSITION OPERATIONS</b>	<b>288,975</b>	<b>-</b>	<b>-</b>	<b>(369,954)</b>	<b>126,138</b>
<b>WORKING CAPITAL (107 &amp; 137)*</b>	<b>1,049,318</b>	<b>1,049,318</b>	<b>1,049,318</b>	<b>691,198</b>	<b>825,936</b>

\* CURRENT ASSETS LESS CURRENT LIABILITIES

**CITY OF BRENHAM  
DRAINAGE FUND 107  
REVENUES**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
4-617.00	DRAINAGE FEE	693,591	698,612	698,612	710,302	721,222
4-710.00	INTEREST EARNED	23,788	5,500	5,500	5,500	3,500
4-790.00	MISCELLANEOUS REVENUE	-	750	750	-	-
	<b>TOTAL REVENUES</b>	<b>717,379</b>	<b>704,862</b>	<b>704,862</b>	<b>715,802</b>	<b>724,722</b>

**CITY OF BRENHAM  
DRAINAGE FUND 107  
DEPT 100 NON-DEPT DIRECT EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
5-100-103.02	PENSION EXPENSE	-	-	-	-	-
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-
5-100-815.41	OTHER CAPITAL-DRAINAGE IMPROV	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	4,794	4,794	4,794	3,453	2,066
5-100-860.15	DEBT SERVICE-PRINCIPAL	67,793	67,793	67,793	69,134	70,521
	<b>TOTAL DEPT 100</b>	<b>72,587</b>	<b>72,587</b>	<b>72,587</b>	<b>72,587</b>	<b>72,587</b>

**CITY OF BRENHAM  
DRAINAGE FUND 107  
DEPT 110 NON-DEPT MISC EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	573	-	-	600	600
5-110-905.00	DEPRECIATION	-	-	-	-	-
	<b>TOTAL DEPT 110</b>	<b>573</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>600</b>



**CITY OF BRENHAM  
DRAINAGE FUND 107  
DEPT 041 DRAINAGE**

**BUDGET 3.0**

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-041-101.00	SALARIES & WAGES	80,185	82,325	82,325	84,574	85,460
5-041-102.00	OVERTIME PAY	109	-	-	-	-
5-041-103.00	OASDI/MEDICARE	5,693	6,537	6,537	6,180	6,685
5-041-103.02	MATCHING RETIREMENT	14,166	15,023	15,023	15,217	15,204
5-041-105.00	LONGEVITY PAY	2,617	1,920	1,920	1,848	1,920
5-041-106.00	MEDICAL INSURANCE	18,543	24,803	24,803	24,803	22,225
5-041-106.01	LIFE INSURANCE	301	133	133	133	273
5-041-106.02	LONG TERM DISABILITY	166	179	179	179	183
5-041-107.00	WORKERS' COMPENSATION	1,960	2,019	2,019	2,039	1,898
5-041-116.00	SALARIES/WAGES CONTINGENCY	(650)	-	-	-	-
5-041-202.00	FUEL	14,812	16,000	16,000	15,000	15,000
5-041-203.00	TOOLS/SMALL EQUIPMENT	-	300	300	300	300
5-041-208.00	CLOTHING/PERS PRTECTIVE EQUIP	1,423	1,500	1,500	1,500	1,500
5-041-210.00	BOTANICAL & AGRICULTURAL	6,731	7,000	7,000	7,000	7,000
5-041-250.00	OTHER SUPPLIES	160	500	500	600	600
5-041-303.00	VEHICLES/LARGE EQUIPMENT	10,291	9,000	9,000	12,000	12,000
5-041-304.00	MACHINERY/EQUIPMENT	-	100	100	-	-
5-041-315.00	STREETS/INLETS/CURBS	11,722	8,000	8,000	5,000	8,000
5-041-315.10	STREETS-CONCRETE WORK	126,082	145,000	145,000	145,000	145,000
5-041-315.20	STREETS-MISC MATERIALS	9,534	10,000	10,000	10,000	10,000
5-041-402.00	AUDITS/CONSULTANTS FEES	5,654	15,000	15,000	15,000	15,000
5-041-406.60	DISPOSAL FEES	-	100	100	75	100
5-041-408.10	RENTALS/LEASES-FLEET	875	-	-	250	-
5-041-409.00	ADVERTISEMENTS/LEGAL NOTICE	-	-	-	350	-
5-041-450.00	OTHER SERVICES	1,608	-	-	15	-
5-041-801.00	LAND	-	-	-	1,200	-
5-041-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-
5-041-815.41	OTHER CAPITAL-DRAINAGE IMPROV	44,400	129,330	129,330	121,400	125,000
5-041-901.00	LIAB/CASUALTY INSURANCE	3,083	3,483	3,483	3,065	3,525
5-041-950.00	OTHER SUNDRY	-	-	-	-	-
<b>TOTAL DEPT 041</b>		<b>359,465</b>	<b>478,252</b>	<b>478,252</b>	<b>472,728</b>	<b>476,873</b>

**CITY OF BRENHAM  
DRAINAGE FUND 107  
TRANSFERS (IN)/OUT**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
6-000-601.37	INTERFUND TRNSF-DRAIN CAP PROJ	-	154,023	154,023	539,841	48,524
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	(4,221)	-	-	-	-
	<b>TOTAL TRANSFERS</b>	<b>(4,221)</b>	<b>154,023</b>	<b>154,023</b>	<b>539,841</b>	<b>48,524</b>
DETAIL	HOGG BRANCH PAYBACK				366,535	-
	CARRINGTON LANE				163,212	-
	HARVEY 10-PROJECTS GRANT				10,094	48,524
	<b>TOTAL</b>				<b>539,841</b>	<b>48,524</b>

**CITY OF BRENHAM  
DRAINAGE FUND 137 - CAPITAL PROJECTS  
FY25 BUDGET**

**BUDGET 3.0**

<b>IN \$</b>	<b>FY23 ACT</b>	<b>FY24 BUD (O)</b>	<b>FY24 BUD (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUD (O)</b>
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	139,634	284,740	284,740	157,760	76,200
CAPITAL OUTLAY	180,647	7,530,802	7,530,802	1,790,131	3,153,250
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>320,281</b>	<b>7,815,542</b>	<b>7,815,542</b>	<b>1,947,891</b>	<b>3,229,450</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(320,281)</b>	<b>(7,815,542)</b>	<b>(7,815,542)</b>	<b>(1,947,891)</b>	<b>(3,229,450)</b>
<b>NONOPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	299,847	7,661,519	7,661,519	1,204,884	3,189,527
INVESTMENT INCOME	-	-	-	-	-
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	<b>299,847</b>	<b>7,661,519</b>	<b>7,661,519</b>	<b>1,204,884</b>	<b>3,189,527</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>(20,434)</b>	<b>(154,023)</b>	<b>(154,023)</b>	<b>(743,007)</b>	<b>(39,923)</b>
TRANSFERS IN	-	154,023	154,023	754,841	48,524
TRANSFERS OUT	-	-	-	-	-
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>-</b>	<b>154,023</b>	<b>154,023</b>	<b>754,841</b>	<b>48,524</b>
<b>CHANGE IN NET POSITION OPERATIONS</b>	<b>(20,434)</b>	<b>-</b>	<b>-</b>	<b>11,834</b>	<b>8,601</b>

**CITY OF BRENHAM  
DRAINAGE CAPITAL PROJECTS FUND 137  
REVENUES**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
4-710.31	TEXSTAR INTEREST	-	-	-	-	-
4-733.00	GRANT REVENUE	299,847	7,661,519	7,661,519	1,204,884	3,189,527
	<b>TOTAL REVENUES</b>	<b>299,847</b>	<b>7,661,519</b>	<b>7,661,519</b>	<b>1,204,884</b>	<b>3,189,527</b>

**CITY OF BRENHAM  
DRAINAGE CAPITAL PROJECTS FUND 137  
DEPT 100 NON-DEPT DIRECT EXPEND**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
5-100-402.00	AUDITS/CONSULTANTS FEES	139,276	284,740	284,740	157,760	76,200
5-100-450.00	OTHER SERVICES	358	-	-	-	-
5-100-803.00	STREETS/INLETS/CURBS	17,375	-	-	387,562	-
5-100-815.00	OTHER CAPITAL	163,273	7,530,802	7,530,802	1,402,569	3,153,250
	<b>TOTAL DEPT 100</b>	<b>320,281</b>	<b>7,815,542</b>	<b>7,815,542</b>	<b>1,947,891</b>	<b>3,229,450</b>

**CITY OF BRENHAM  
DRAINAGE CAPITAL PROJECTS FUND 137  
TRANSFERS (IN)/OUT**

**BUDGET 3.0**

<b>GL ACCT #</b>	<b>GL ACCT DESCRIPTION</b>	<b>FY23 ACTUALS</b>	<b>FY24 BUDGET (O)</b>	<b>FY24 BUDGET (A)</b>	<b>FY24 RAE</b>	<b>FY25 BUDGET (O)</b>
6-000-602.37	INTERFUND TRNSF-STREETS CAP PR	-	-	-	(215,000)	-
6-000-607.00	INTERFUND TRNSF-DRAINAGE	-	(154,023)	(154,023)	(539,841)	(48,524)
	<b>TOTAL TRANSFERS</b>	-	(154,023)	(154,023)	(754,841)	(48,524)