NOTICE OF A SPECIAL MEETING
THE BRENHAM CITY COUNCIL
MONDAY, SEPTEMBER 26, 2022 AT 08:30 AM
SECOND FLOOR CITY HALL
COUNCIL CHAMBERS
200 W. VULCAN STREET
BRENHAM, TEXAS

1. **Call Meeting to Order**

2. **Invocation and Pledges to the US and Texas Flags - Councilmember Shannan Canales**

3. **Citizens Comments**

PUBLIC HEARING

4. **Proposed Budget for Fiscal Year Beginning October 1, 2022 and Ending September 30, 2023**

    - **The FY2022-23 proposed budget for the City of Brenham will raise more revenue from total property taxes than last year's budget by an amount of $1,510,287.00, which is a 19.20 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $293,274.00**

5. **Proposed Tax Rate of $0.4737 per $100 Valuation for Fiscal Year Beginning October 1, 2022 and Ending September 30, 2023**

REGULAR SESSION

6. **Discuss and Possibly Act Upon an Ordinance on Its First Reading Adopting the Budget for Fiscal Year Beginning October 1, 2022 and Ending September 30, 2023**

7. **Discussion and Possible Action Upon Ratification of the Property Tax Increase Reflected in the Proposed Budget for Fiscal Year Beginning October 1, 2022 and Ending September 30, 2023, Which Raises More Revenue from Property Taxes than Last Year's Budget**

8. **Discuss and Possibly Act Upon an Ordinance on Its First Reading Levying Property Taxes for the Tax Year 2022 for the City of Brenham at $0.4737 per $100 Valuation**

9. **Discuss and Possibly Act Upon an Ordinance on Its First Reading Amending the Rate Tariff Schedule for the City of Brenham Gas Rates**

10. **Administrative/Elected Officials Report**

Administrative/Elected Officials Reports: Reports from City Officials or City staff regarding items of community interest, including expression of thanks, congratulations or condolences; information regarding holiday schedules; honorary or salutary recognitions of public officials, public employees or other citizens; reminders about upcoming events organized or sponsored by the City; information regarding social, ceremonial, or community events organized or sponsored by a non-City entity that is scheduled to be attended by City officials or employees; and announcements involving imminent threats to the public health and safety of people in the City that have arisen after the posting of the agenda.

EXECUTIVE SESSION

11. **Section 551.086 - Texas Government Code - Utility Competitive Matters - City of Brenham Gas Utility System - Gas Supply and Transportation Arrangements and Agreements, and Associated Matters**

12. **Section 551.071 Texas Government Code - Consultation with Attorney - Consultation with City Attorney Regarding Aviators Plus, LLC v. City of Brenham, Texas; Cause No. 37896; 21st Judicial District Court, Washington County, Texas**

RE-OPEN REGULAR SESSION

Adjourn

Executive Sessions: The City Council for the City of Brenham reserves the right to convene into executive session at any time during the course of this meeting to discuss any of the matters listed, as authorized by Texas Government Code, Chapter 551, including but not limited to §551.071 - Consultation with Attorney, §551.072 - Real Property, §551.073 - Prospective Gifts, §551.074 - Personnel Matters, §551.076 - Security Devices, §551.086 - Utility Competitive Matters, and §551.087 - Economic Development Negotiation

CERTIFICATION

I certify that a copy of the September 26, 2022 agenda of items to be considered by the City of Brenham City Council was posted to the City Hall bulletin board at 200 W. Vulcan St., Brenham, TX on Thursday, September 22, 2022 at 9:30 a.m.

Jeana Bellinger, TRMC, CMC
City Secretary

Disability Access Statement: This meeting is wheelchair accessible. The accessible entrance is located at the Vulcan Street entrance to the City Administration Building. Accessible parking spaces are located adjoining the entrance. Auxiliary aids and services are available upon request (interpreters for the deaf must be requested twenty-four (24) hours before the meeting) by calling (979) 337-7567 for assistance.

I certify that the attached notice and agenda of items to be considered by the City Council was removed by me from the City Hall bulletin board on the _____ day of ___________________, 2022 at __________ AM PM.

________________________________ ________________________________
Signature Title

Regular City Council
AGENDA ITEM 4.

Agenda Item: **Proposed Budget for Fiscal Year Beginning October 1, 2022 and Ending September 30, 2023**

- **The FY2022-23 proposed budget for the City of Brenham will raise more revenue from total property taxes than last year's budget by an amount of $1,510,287.00, which is a 19.20 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $293,274.00**

Meeting Type: Special Meeting-September 26, 2022

Department: Finance

Staff Contact: Tim McRoberts

SUMMARY STATEMENT:

The FY2022-23 Proposed Budget for the City of Brenham includes appropriations of operating resources for 33 separate funds and authorizes $91.8 million in expenditures. For more detailed information on the FY23 Proposed Budget, see the attached Budget Message and Combined Fund Summary.

ATTACHMENTS:

(1) (1) FY 23 Proposed Budget Message
(2) (2) FY 23 Combined Fund Summary

RECOMMENDED ACTION:

Receive citizen comments regarding the proposed FY2022-23 budget.

September 26, 2022

Honorable Mayor Milton Tate, Jr. and Council Members:

RE: Fiscal Year 2022-2023 Proposed Budget

In accordance with the Texas Local Government Code and the Charter of the City of Brenham, we are pleased to submit the proposed budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023. The budget is balanced as required by law. The FY 22-23 Proposed Budget takes into consideration the direction and priorities of City Council and management staff, as addressed in prior years' strategic planning sessions and the Council pre-budget retreat held in May, as well as budget workshops throughout July and August. While the fiscal year 22-23 Proposed Budget was developed during a period of strong revenues, indicators have started to point to an economic slowdown in the near future. With these factors in mind, we have developed a conservative budget that will continue to support anticipated City growth and completion of long-term strategic initiatives.

Principal Priorities of the FY 2022-2023 Budget

As the FY 22-23 budget process began in the spring of 2022, we started to re-examine the core issues and priorities that we would face in our next fiscal year and beyond. In recent years we have seen our fair share of economic uncertainty, and unfortunately this year might end up in similar fashion. After several cycles of dealing with pandemic related hardships, we were looking to 2022 as a year to rebound. While growth trends remain strong, lingering supply chain issues, labor shortages, skyrocketing fuel and inflation are starting to impact the economy. As the City of Brenham continues to see unprecedented growth, demand for services on general government and utilities continue to present challenges to keep pace. With these factors in mind we developed the following priorities for the FY 22-23 budget:

- *How do we maintain service levels to our citizens within the constraints of available revenues without placing undue burden on taxpayers and utility rate payers?*
- *What steps are necessary to continue to provide exemplary public safety to the community while balancing the overall budget?*
- *How do we meet growing capacity needs for City provided utilities and roadways?*
- *How do we continue to contain operating costs?*
- *In what ways can the City look to innovate and create new opportunities to support growth?*

Addressing the Issues

How do we maintain service levels to our citizens within the constraints of available revenues without placing undue burden on taxpayers and utility rate payers?

As we developed the FY 22-23 budget, service levels remained a top priority. However with a possible recession on the horizon, tough decisions need to be made about the tax rate and utility rates in order to maintain these existing service levels.

What steps are necessary to continue to provide exemplary public safety to the community while balancing the overall budget?

With the continued pressure on municipal maintenance and operations tax rates put in place by the Texas Legislature in 2019, it is important to look at all avenues to improve public safety. While funding public safety personnel continues to be a challenge, we have the debt capacity in place to finally undertake design and construction of Fire Station #2.

How do we meet growing capacity needs for City provided utilities and roadways?

Increased development and State regulation have put a strain on the City's utilities, particularly water capacity. The FY 22-23 budget addresses some of the looming challenges related to water. As said above in regards to Fire Station #2, the City's debt capacity is in place to support much needed roadway construction and rehabilitation.

How do we continue to contain operating costs?

With lingering inflation and increasing fuel prices, the City faced many challenges containing operating costs. While there are many important capital and personnel needs of the City for FY 22-23, we decided to forego many of these expenses and add no major capital expenses and very limited personnel additions for FY 22-23. However with current year revenues far outpacing the budget, there may be some opportunities to fund some one-time capital expenses with current year savings.

In what ways can the City look to innovate and create new opportunities to support growth?

As a City we are always looking for new opportunities to support growth in a responsible and manageable way. We have a strong foundation in place that can continue to attract tourism, economic and community development corporations that can provide incentives for job creation, and experienced staff willing to serve the needs of future development.

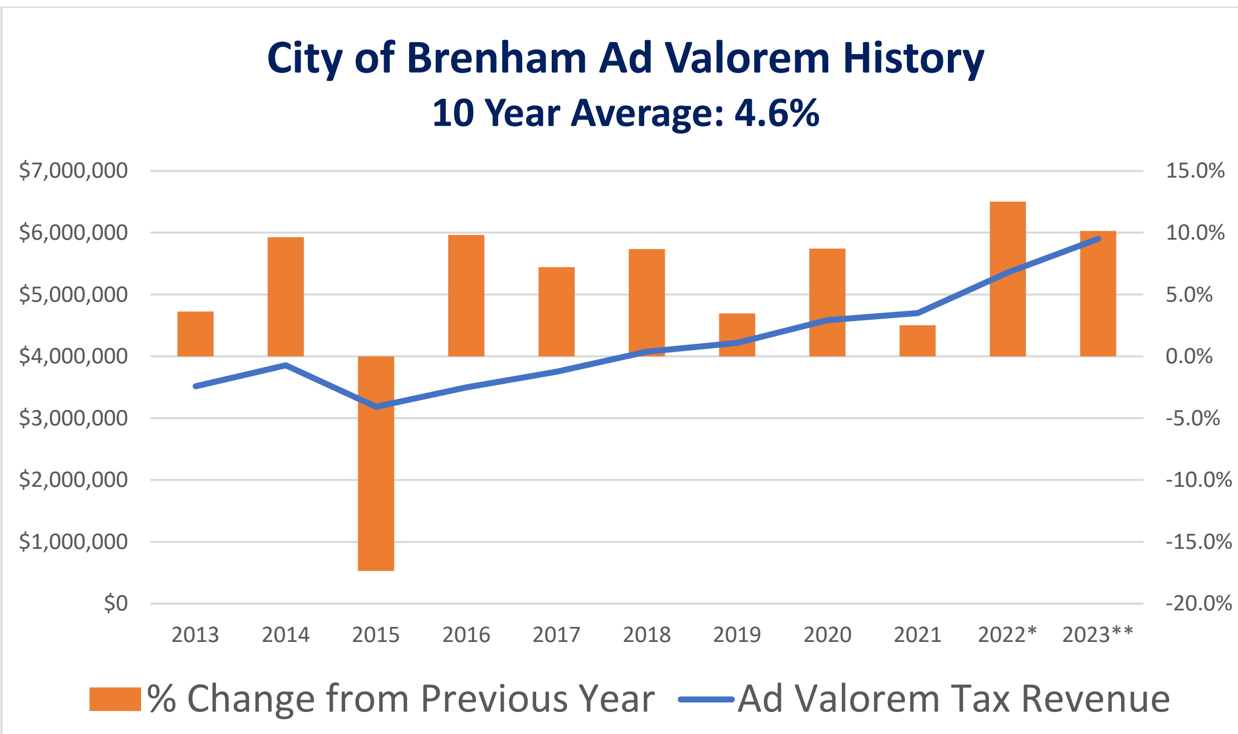
Revenue Highlights

Economic strength is driving strong revenue results in the General Fund, although there are some signs of a slowing economy. FY22-23 Proposed Budget contains the following:

Property Tax

The certified estimate of net taxable property values have increased from $1,611,590,117, (2021) to $2,046,015,325, a 27 percent increase. The Proposed FY 22-23 budget includes revenue assumptions based on lowering the overall tax rate from $0.4940 to $0.4737 per $100 of valuation.

PROPERTY TAX RATE	O&M	I&S (DEBT)	TOTAL
CURRENT TAX RATE	$0.3500	$0.1440	$0.4940
PROPOSED TAX RATE	$0.3297	$0.1440	$0.4737
INCREASE/(DECREASE)	($0.0203)	($0.0000)	($0.0203)

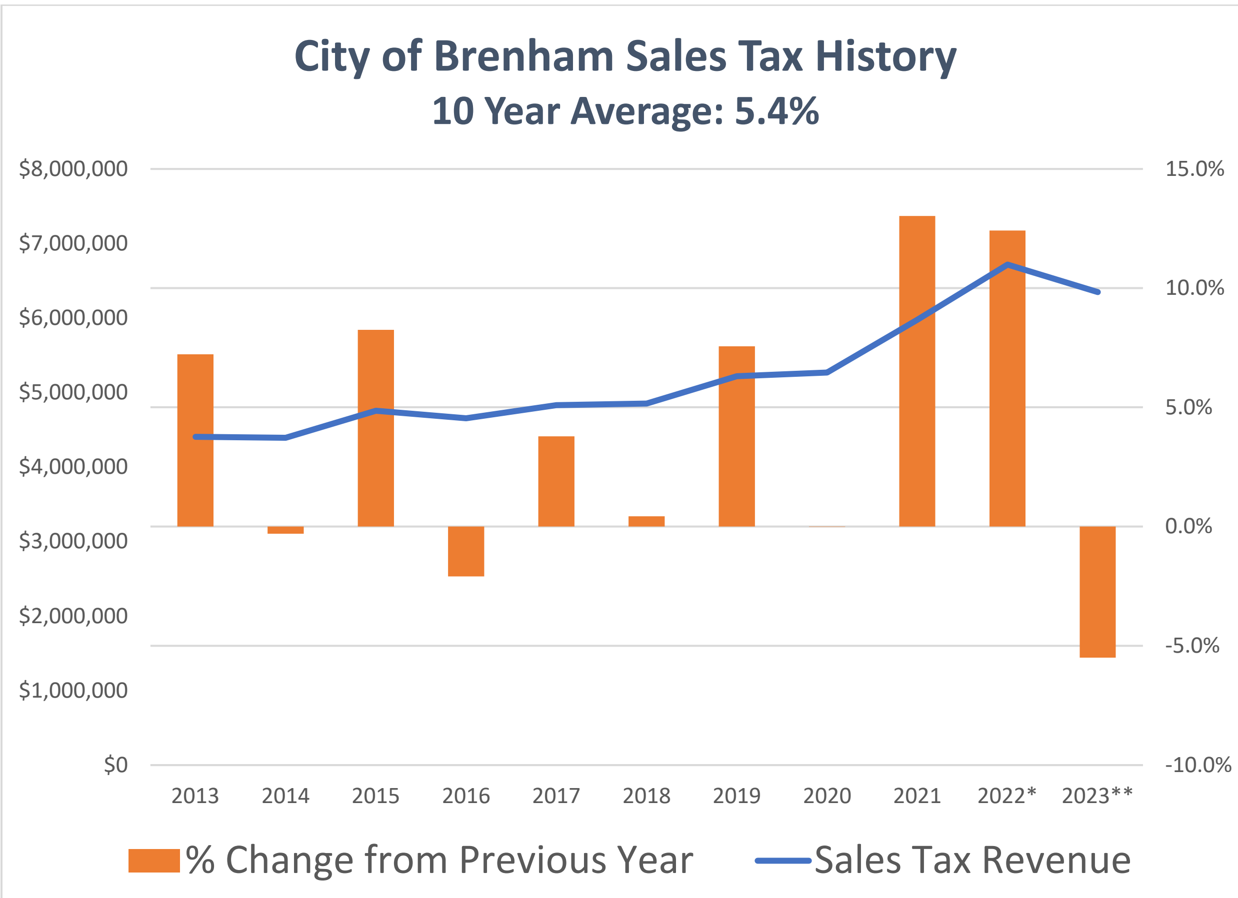


*Projected

**Proposed

Sales Tax

Actual sales tax results for FY 21-22 are expected to be around $6.7 million. This creates above-budget-net-revenues (ABNR) in the FY 21-22 General Fund because the FY 21-22 Budget was balanced (revenues=expenditures) on lower sales tax forecast. The FY 21-22 projections are roughly $700,000 above what was budgeted. However, despite the strong current sales tax growth, indicators have started to indicate a slowdown. As higher fuel prices and lingering inflation start to make an impact on discretionary spending, we feel a lower sales tax revenue outlook for FY 22-23 is appropriate. Sales tax can be volatile, and in an economic slowdown the revenue impact can be sudden. Due to these factors the forecast for FY 22-23 Budget is a conservative estimate of 6% over prior year budget.



*Projected

**Proposed

Utility Franchise Fees

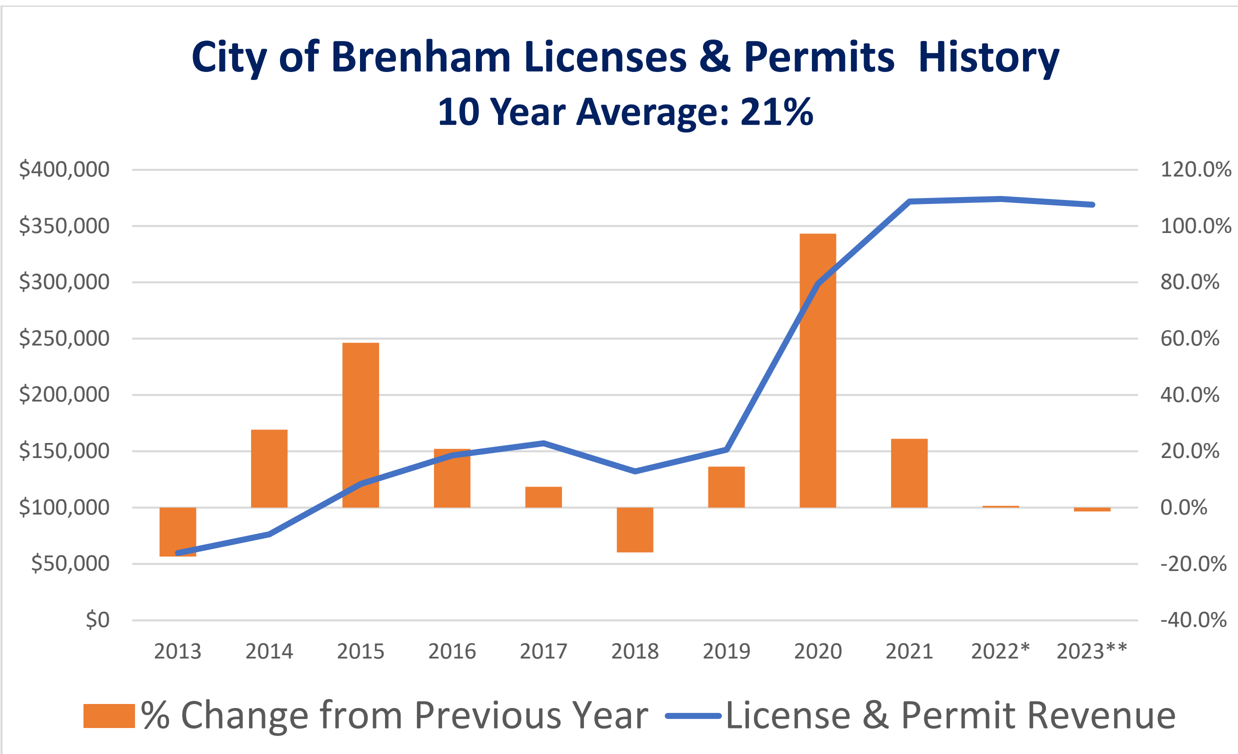
Utility franchise fees continue to be a source of stable revenue for the General Fund. Despite a modest 3% increase for FY 22-23, Utility franchise fees remain the third largest source of revenue in the General Fund.

Other Taxes

Other taxes include franchise taxes paid by non-City entities, mixed beverage tax, and penalty & interest. Other taxes are budgeted at a 3% over prior year adopted for FY 22-23.

Licenses & Permits

Licenses & Permits have continued to outpace the budget. For FY 22-23 we project these revenues to have a slight pullback from FY 21-22. However, FY 21-22 was the highest revenue the City has ever seen in this category, so even with a minor decrease the revenue trends remain very strong here.



*Projected

**Proposed

Charges for Service

We project charges for service to increase by 7% for FY 22-23. This is our 4th largest revenue category so the growth trend is encouraging. Some of the drivers behind this growth are sports field rentals, park fees, health inspections, aquatics fees and animal control fees.

Expenditure Trends

City expenditure budgets continue to see increasing costs for goods and services. The high price of fuel, labor shortages, supply chain issues and increased inflation continue to be a burden and we expect these trends to continue into FY 22-23.

Despite scaling back on capital equipment requests in FY 22-23, we anticipate pressures on our operating budgets to persist. City departments have seen increases in consumables like fuel, chemicals and paper products. We have also seen spikes in service contracts for mowing, janitorial and other contract labor. In addition to these rising costs, City owned facilities like the Police Station, Fire Department and City Hall have all had increases in utility bills for electricity and natural gas.

Expenditure Highlights

Personnel

One of the largest City budgets is for personnel. There are 248.46 funded full-time equivalent (FTE) positions in the FY 22-23 Proposed Budget. Included are the following changes impacting personnel expenditures:

- Personnel Additions – Only one new personnel request is included in the FY 22-23 budget, a Police School Resource Officer. Given the recent additions to City staff and uncertain economic conditions, we felt that while many new positions were requested, we need to fully confirm there are revenues in place to support these additions long-term.

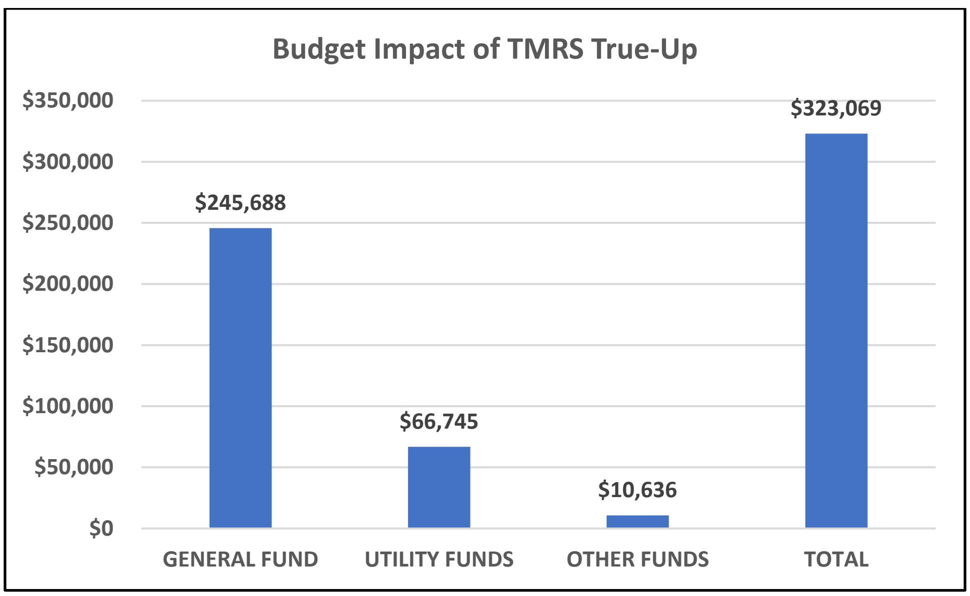
  For example, last year's FY 21-22 Budget included the addition of 9 full-time positions. In the General Fund, departments added the following positions: Building Inspector, Maintenance Technician, Assistant Parks Superintendent, Parks Coordinator, Assistant Director of Public Works, and an IT Technician. In Utilities an Apprentice Lineman, a Gas Technician and a Wastewater Treatment Operator Trainee were added. In addition to these positions, 3 Firefighters and an Airport Manager were added to the FY 22 budget via budget amendment.

  Despite only adding one new position for FY 22-23, the City is continuing to look into personnel moves that can restructure and realign the organization to increase efficiency.

- Medical Insurance – The City participates in TML's medical insurance program. Re-rate of the City's plan under Blue Cross Blue Shield resulted in a 7 percent increase in medical premiums. Due to the revenue constraints of the FY 22-23 budget, the City was forced to split this increase with employees resulting in an overall 3.5% increase for the City.

- TMRS True-Up – The TMRS retirement plan is the most important benefit in attracting and retaining key employees. An objective in the Drive to 2025 strategy was to improve the competitiveness of Brenham's TMRS plan by moving from a 5 percent 2/1 to a 7 percent 2/1 employee/employer match. Last year we took action to achieve this goal. The first step towards accomplishing this objective was to recognize and contribute to the unfunded pension plan liability caused by annual Ad Hoc Cost-of-Living (COLA) adoption for retirees and switch to an automatic repeating COLA plan feature. This plan change increased the City's TMRS contribution on January 1, 2022 from 10.38 percent to 16.69 percent of payroll but allows for a reduction (pay-down) of unfunded pension balance of approximately $13 million. Due to the rate change taking place in January, the new FY 22-23 budget will absorb 3 months of the 6.31% change to get to 16.69%, and then 9 months of a 0.42% increase to get to the new 2023 rate of 17.11%.

  As the unfunded liability is reduced, the annual contribution rate decreases; however, the City would maintain contributions at the elective higher percentage, which would reduce the unfunded liability faster and enable the City to go to a 7 percent 2/1 employee/employer match within 5-7 years, without a significant budgetary impact. The FY22-23 budgetary impact is an increase in TMRS contributions from $2.1 million to $2.4 million or $323,069. The General Fund portion of this increase is $245,688; the utility funds portion is $66,745; and other funds portion is $10,636.



- Attrition Factor – The attrition factor reduces the overall personnel budget and releases funding for other purposes. Over 70 percent of the City's funded positions are in the General Fund. In FY 20-21, the City started using a personnel attrition factor in the budget (General Fund only) to reduce favorable budget variances arising from normal turnover and associated vacancy periods. The five-year average budget savings from employee turnover and vacancies (FY18 to FY22) is $623,754. An attrition factor of ($400,000) was built into the FY 21-22 Budget. The attrition factor was reduced to ($325,000) in the FY 22-23 Proposed Budget. This was reduced to account for the lack of new positions added in FY 22-23. Due to the nature of the recruitment and hiring process, new positions are hired after the beginning of the fiscal year, thus creating savings.

New Debt Highlights

The FY 22-23 Proposed Budget includes $10 million in new debt issuance, for the design and construction of Fire Station #2, as well as much needed street projects. As discussed at the Council Retreat in May, we are recommending certificates of obligation (COs) rather than a bond election due to the level of urgency of some projects.

Department Expenditure Highlights

- Development Services continued implementation of Accela software
- Human Resources compensation & benefits study
- Finance new debt tracking software
- Continued Street Rehabilitation & Maintenance program (Debt Issuance for FY 22-23)
- Parks & Aquatics new apparatus and replacement equipment (Funded through BCDC)
- Police radar equipment and body camera replacement
- Design & construction for Fire Station #2 (Debt Issuance for FY 22-23)
- Information Technology continued replacements of network equipment, software and hardware
- Police School Resource Officer

Transfers

Transfers remain an important part of the City's balanced budget. A new transfer for FY 22-23 is a transfer to the airport. The airport budget will move to its own fund to better account for the financial activities on October 1, 2022. There are two transfers to the airport, one is for the City's portion of TXDOT grants, and the other transfer is for operating costs.

Utility Funds

FY 22-23 Proposed Budget information on Utility Funds is included in a separate notebook. No new positions are being added in the FY 22-23 budget. A 5.5% water rate increase is being recommended, but all other utility rates remain stable.

Closing Remarks

Staff has worked diligently to prepare this budget, resuming the Drive to 2025 strategy developed several years ago. We appreciate the work of City staff that developed the budget and we especially want to recognize the work of the budget management team of Jennifer Hill, Stacy Hardy and Nancy Stafford. Our division directors and department heads also deserve recognition for their cooperation during this process. I believe the efforts of all involved have resulted in a sound financial plan that aligns revenues and expenditures so that the City's many needs and opportunities can be addressed.

Respectfully submitted,

Carolyn D. Miller

Carolyn D. Miller
City Manager

Debbie Gaffey

Debbie Gaffey
General Manager – Public Utilities

Tim McRoberts
Strategic Budget Officer

CITY OF BRENHAM
FY22-23 PROPOSED BUDGET
COMBINED FUND SUMMARY

IN $	TOTAL GENERAL FUND	DEBT SERVICE FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	BCDC	TOTAL
BEGINNING FUND BALANCE	6,955,037	662,388	684,227	4,470,299	16,582,393	854,668	3,661,653	33,870,665
TOTAL REVENUES	19,721,681	2,876,585	856,000	3,503,114	52,117,433	375,934	2,961,315	82,412,062
TOTAL EXPENDITURES	23,575,838	2,877,061	42,352	10,730,752	51,424,205	287,234	2,879,565	91,817,007
OTHER FINANCING SOURCES (USES)								
TRANSFERS IN	3,909,824	-	-	133,500	799,742	-	-	4,843,066
TRANSFERS OUT	(265,456)	-	(645,000)	(3,000,000)	(3,658,831)	(275,000)	-	(7,844,287)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	(2,004,062)	(2,004,062)
DEBT PROCEEDS	-	-	-	13,000,000	303,692	-	-	13,303,692
TOTAL OTHER FINANCING SOURCES (USES)	3,644,368	-	(645,000)	10,133,500	(2,555,397)	(275,000)	(2,004,062)	8,298,409
CHANGE IN FUND BALANCE	(209,789)	(476)	168,648	2,905,862	(1,862,169)	(186,300)	(1,922,312)	(1,106,536)
ENDING FUND BALANCE	6,745,248	661,912	852,875	7,376,161	14,720,224	668,368	1,739,341	32,764,129

CITY OF BRENHAM
FY22-23 PROPOSED BUDGET
COMBINED FUND SUMMARY - GENERAL FUND

IN $	FUND 101 GENERAL GOVT	FUND 215 AIRPORT	FUND 222 POLICE DEPT GRANTS	FUND 225 PD EQUIP FUND	FUND 226 PUBLIC SAFETY TRAINING FUND	FUND 227 PUBLIC FEMA FUND	FUND 232 DONATIONS FUND	FUND 235 FIRE DEPT GRANTS FUND	FUND 236 NON-ROUTINE FUND	FUND 249 TOURISM & MKTING	TOTAL
BEGINNING FUND BALANCE	6,247,094	-	-	-	8,627	-	390,394	-	97,099	211,823	6,955,037
TOTAL REVENUES	18,210,381	975,000	5,000	3,000	2,750	-	91,500	2,500	-	431,550	19,721,681
TOTAL EXPENDITURES	21,152,793	1,107,273	5,000	3,000	5,000	-	87,750	2,500	66,263	1,146,259	23,575,838
OTHER FINANCING SOURCES (USES)											
TRANSFERS IN	3,207,868	131,956	-	-	-	-	-	-	-	570,000	3,909,824
TRANSFERS OUT	(265,456)	-	-	-	-	-	-	-	-	-	(265,456)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-
DEBT PROCEEDS	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,942,412	131,956	-	-	-	-	-	-	-	570,000	3,644,368
CHANGE IN FUND BALANCE	-	(317)	-	-	(2,250)	-	3,750	-	(66,263)	(144,709)	(209,789)
ENDING FUND BALANCE	6,247,094	(317)	-	-	6,377	-	394,144	-	30,836	67,114	6,745,248

CITY OF BRENHAM

FY22-23 PROPOSED BUDGET

COMBINED FUND SUMMARY - SPECIAL REVENUE FUNDS

IN $	FUND 109 HOTEL/MOTEL FUND	FUND 229 CRIMINAL LAW ENFORCE	FUND 233 COURTS SECURITY/ TECH	FUND 260 BRENHAM COMMUNITY PROJECTS	TOTAL SPECIAL REVENUE FUNDS
BEGINNING FUND BALANCE (WORKING CAP)	555,595	57,860	69,777	995	684,227
TOTAL REVENUES	801,200	10,350	44,450	-	856,000
TOTAL EXPENDITURES	15,504	7,320	19,528	-	42,352
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(630,000)	-	(15,000)	-	(645,000)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-
DEBT PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(630,000)	-	(15,000)	-	(645,000)
CHANGE IN FUND BALANCE	155,696	3,030	9,922	-	168,648
ENDING FUND BALANCE	711,291	60,890	79,699	995	852,875

CITY OF BRENHAM
FY22-23 PROPOSED BUDGET
COMBINED FUND SUMMARY - CAPITAL PROJECT FUNDS

IN $	FUND 203 AIRPORT CAPITAL	FUND 217 2017 CAPITAL PROJECTS	FUND 234 PARKS CAPITAL PROJECTS	FUND 237 STREETS CAPITAL PROJECTS	FUND 270 GEN GOVT CAPITAL PROJECTS 2021	FUND 301 TIRZ NO 1 FUND	TOTAL CAPITAL PROJECT FUNDS
BEGINNING FUND BALANCE (WORKING CAP)	151	496,868	48,223	2,134,333	1,404,481	386,243	4,470,299
TOTAL REVENUES	974,625	500	1,936,990	3,000	10,000	577,999	3,503,114
TOTAL EXPENDITURES	1,082,125	497,368	1,940,022	5,137,333	2,003,904	70,000	10,730,752
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	107,500	-	-	-	26,000	-	133,500
TRANSFERS OUT	-	-	-	-	(3,000,000)	-	(3,000,000)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-
DEBT PROCEEDS	-	-	-	3,000,000	10,000,000	-	13,000,000
TOTAL OTHER FINANCING SOURCES (USES)	107,500	-	-	3,000,000	7,026,000	-	10,133,500
CHANGE IN FUND BALANCE	-	(496,868)	(3,032)	(2,134,333)	5,032,096	507,999	2,905,862
ENDING FUND BALANCE	151	-	45,191	-	6,436,577	894,242	7,376,161

CITY OF BRENHAM

FY22-23 PROPOSED BUDGET

COMBINED FUND SUMMARY - ENTERPRISE FUNDS

IN $	FUND 102/122 ELECTRIC	FUND 103/123 GAS	FUND 104 WATER	FUND 105/135 WASTE-WATER	FUND 106 SANITATION	FUND 107/137 DRAINAGE	TOTAL ENTERPRISE FUNDS
BEGINNING FUND BALANCE (WORKING CAP)	9,921,101	1,126,629	1,171,748	2,603,310	487,455	1,272,150	16,582,393
TOTAL REVENUES	24,477,963	6,007,117	6,397,136	4,842,844	2,271,291	8,121,082	52,117,433
TOTAL EXPENDITURES	23,651,127	5,504,437	5,953,083	6,103,409	2,091,067	8,121,082	51,424,205
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	682,113	5,515	19,079	9,012	-	84,023	799,742
TRANSFERS OUT	(1,776,332)	(525,711)	(562,748)	(398,260)	(311,757)	(84,023)	(3,658,831)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-
DEBT PROCEEDS	303,692	-	-	-	-	-	303,692
TOTAL OTHER FINANCING SOURCES (USES)	(790,527)	(520,196)	(543,669)	(389,248)	(311,757)	-	(2,555,397)
CHANGE IN FUND BALANCE	36,309	(17,516)	(99,616)	(1,649,813)	(131,533)	-	(1,862,169)
ENDING FUND BALANCE	9,957,410	1,109,113	1,072,132	953,497	355,922	1,272,150	14,720,224

CITY OF BRENHAM
FY22-23 PROPOSED BUDGET
COMBINED FUND SUMMARY - INTERNAL SERVICE FUNDS

IN $	FUND 220 CENTRAL FLEET	FUND 240 VERF	FUND 500 WORKERS COMP	TOTAL INTERNAL SERVICE FUNDS
BEGINNING FUND BALANCE (WORKING CAP)	418,847	38,292	397,529	854,668
TOTAL REVENUES	70,600	119,594	185,740	375,934
TOTAL EXPENDITURES	44,440	119,594	123,200	287,234
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN	-	-	-	-
TRANSFERS OUT	-	-	(275,000)	(275,000)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-
DEBT PROCEEDS	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(275,000)	(275,000)
CHANGE IN FUND BALANCE	26,160	-	(212,460)	(186,300)
ENDING FUND BALANCE	445,007	38,292	185,069	668,368

CITY OF BRENHAM
FY22-23 PROPOSED BUDGET
COMBINED FUND SUMMARY - BCDC FUNDS

IN $	FUND 250 BCDC FUND	FUND 252 BCDC CAPITAL FUND	TOTAL BCDC FUNDS
BEGINNING FUND BALANCE (WORKING CAP)	2,546,275	1,115,378	3,661,653
TOTAL REVENUES	2,208,315	753,000	2,961,315
TOTAL EXPENDITURES	1,011,186	1,868,379	2,879,565
OTHER FINANCING SOURCES (USES)			
TRANSFERS IN	-		-
TRANSFERS OUT		-	-
PAYMENT TO PRIMARY GOVERNMENT	(2,004,062)	-	(2,004,062)
DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,004,062)	-	(2,004,062)
CHANGE IN FUND BALANCE	(806,933)	(1,115,379)	(1,922,312)
ENDING FUND BALANCE	1,739,342	0	1,739,342

Regular City Council
AGENDA ITEM 5.

Agenda Item: **Proposed Tax Rate of $0.4737 per $100 Valuation for Fiscal Year Beginning October 1, 2022 and Ending September 30, 2023**

Meeting Type: Special Meeting-September 26, 2022

Department: Finance

Staff Contact: Tim McRoberts

SUMMARY STATEMENT:

The Washington County Appraisal District has certified estimates of the taxable values for the 2022 Tax Year with an overall increase in property values of 27%. A property tax rate of $0.4737 per $100 valuation is being proposed to fund the FY2022-23 budget. Although the proposed rate of $0.4737 is more than a 2-cent decrease from the current rate of $0.4940, due to increased property values, the proposed rate is above the no-new revenue rate and will produce higher tax revenues. Therefore, a public hearing is required so that taxpayers may have the opportunity to express their views on the increase in tax revenues.

ATTACHMENTS:

(1) Memo from Strategic Budget Officer

RECOMMENDED ACTION:

Receive citizen comments regarding the proposed property tax rate.

MEMORANDUM

To: Mayor, Council and City Manager

From: Tim McRoberts
Strategic Budget Officer

Subject: Public Hearing on Proposed 2022 Tax Rate

Date: September 26, 2022

The proposed FY2022-23 budget was presented to Council at three Budget Workshops that were held during the month of July and a final wrap-up workshop which took place during the August 19th regular City Council meeting. The proposed budget is on the City's website and on file with the City Secretary.

A property tax rate of $0.4737 per $100 valuation is proposed to fund the FY2022-23 Budget. Of this rate, $0.3297 will be for maintenance and operations (M&O). The balance of $0.1440 is for debt service (interest and sinking or I&S). Based on the certified estimate of taxable values; $2,046,015,325, the no-new revenue tax rate is $0.3966 and the voter-approval rate is $0.4738 per $100 valuation for the 2022 Tax Year.

Although the proposed budget decreases the current property tax rate of $0.4940 to $0.4737, due to increased property values, this proposed tax rate is above the no-new revenue rate and will produce higher tax revenues. The following table compares the taxes imposed on the average residence homestead by the City of Brenham last year to the taxes proposed to be imposed on the average homestead this year.

Comparison Table	Tax Year		Change	
	2022	2023	Dollar	Percent
Total Tax Rate (per $100 of value)	$ 0.4940	$ 0.4737	$ (0.0203)	-4.11%
Average Homestead Taxable Value	$ 192,510	$ 215,591	$ 23,081	11.99%
Tax on Average Homestead	$ 951.00	$ 1,021.25	$ 70.26	7.39%
Total Tax Levy on all Properties	$ 7,965,034	$ 9,545,969	$ 1,580,935	19.85%

In compliance with the Property Tax Code, a governing body must hold a public hearing to receive citizen comments on a proposed property tax rate. The governing body may adopt the tax rate at the conclusion of the hearing.

Regular City Council
AGENDA ITEM 6.

Agenda Item: **Discuss and Possibly Act Upon an Ordinance on Its First Reading Adopting the Budget for Fiscal Year Beginning October 1, 2022 and Ending September 30, 2023**

Meeting Type: Special Meeting-September 26, 2022

Department: Finance

Staff Contact: Tim McRoberts

SUMMARY STATEMENT:

The proposed FY2022-23 budget has been developed in compliance with the Property Tax Code, Local Government Code, and City Charter. The proposed budget includes appropriations of operating resources for 33 separate funds and authorizes $91.8 million in expenditures. The proposed budget is on the City's website and on file with the City Secretary. This agenda item is for the first reading of the Ordinance to adopt the proposed FY2022-23 budget. **Council must take a record vote on this item.**

ATTACHMENTS:

(1) Ordinance for First Reading
(2) (2) FY 23 Proposed Budget (Exhibit A)

RECOMMENDED ACTION:

Approve Ordinance on its first reading adopting the budget for fiscal year beginning October 1, 2022 and ending September 30, 2023.

ORDINANCE NO. __________

AN ORDINANCE ADOPTING A BUDGET FOR THE CITY OF BRENHAM, TEXAS FOR THE FISCAL YEAR 2022-23; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Brenham, Texas, has prepared a budget for the fiscal year October 1, 2022 through September 30, 2023 and has filed same with the City Secretary and has held a public hearing on same, all after due notice as required by statute.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRENHAM, TEXAS:

SECTION I.

That the City Council of the City of Brenham, Texas does hereby adopt the Budget for the City of Brenham, Texas, for the fiscal year October 1, 2022 through September 30, 2023 as shown in the attached Exhibit "A", which is incorporated herein as though copied herein verbatim.

SECTION II.

That authority is hereby given to the City Manager to approve transfers of portions of any item of appropriation within the same department and transfers from one department to another department within the same fund.

SECTION III.

This Ordinance shall become effective as provided by the Charter of the City of Brenham, Texas.

PASSED AND APPROVED on its first reading this the ___ day of ___________ 2022.

PASSED AND ADOPTED on its second reading this the ___ day of __________ 2022.

____
Milton Y. Tate, Jr.
Mayor

ATTEST:

____
Jeana Bellinger, TRMC, CMC
City Secretary

____
Cary Bovey
City Attorney

2022
23

Proposed Budget

City of BRENHAM

Senate Bill No. 2, Section 102.007 of the Texas Local Government Code requires the following information be included on the cover page of the budget document:

The FY2022-23 adopted budget for the City of Brenham will raise more revenue from property taxes than last year's budget by an amount of $1,510,287, which is a 19.20 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $293,274.

At the September 1, 2022 City Council meeting, a record vote was taken of each member of City Council to Propose a tax rate of $0.4737 per $100 of valuation. The recorded vote on the was as follows:

CITY COUNCIL MEMBERS	9/1/22 VOTE
Mayor Milton Y. Tate, Jr.	YES
Shannan Canales, Ward 1	YES
Albert Wright, Ward 2	YES
Atwood C. Kenjura, Ward 3	YES
Adonna Saunders, Ward 4	YES
Mayor Pro-Tem Clint Kolby, Position 5 At-Large	YES
Leah Cook, Position 6 At-Large	YES

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

TAX RATES	FY21-22	FY22-23
Property Tax Rate	0.4940	0.4737
No-New-Revenue Tax Rate	0.4759	0.3966
No-New-Revenue M&O Rate	0.3082	0.2772
Voter-Approval Tax Rate	0.5008	0.4738
Debt Tax Rate	0.1440	0.1440
Amount of Municipal Debt Obligation:	$2,369,557	$2,851,060

Senate Bill No. 622 and House Bill No. 1495, Section 140.0045 of the Texas Local Government Code requires the following itemization of expenditures relating to notices required by law to be published in a newspaper by the political subdivision; and directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code.

Public Notices:

FY21	FY22 Estimate	FY23 Adopted Budget
$5,666	$3,800	$7,000.00

Membership Dues:

Entity	FY21	FY22	FY23 Adopted Budget
Texas Municipal League	$3,241.00	$3,241.00	$3,200.00
Texas Public Power Association	9,093.00	9,200.00	10,000.00
Texas Gas Association	975.00	975.00	1,000.00
Total	$13,309.00	$13,416.00	$14,200.00

EXHIBIT A

CITY OF BRENHAM

CHANGES TO DRAFT FY 22-23 GENERAL FUND BUDGET
SINCE PRESENTATION CITY COUNCIL ON JULY 11, 2022

101 - General Fund

ORIGINAL PRESENTATION TO CITY COUNCIL ON JULY 11, 2022

		New Proposed Budget
Beginning Revenues	$	18,060,192
Beginning Expenditures	$	20,787,782
Transfers (In)/Out	$	(2,727,590)
Use of Unreserved Fund Balance	$	-

CHANGES MADE AFTER JULY 11, 2022

REVENUE CHANGES

Revenue projection presented to Council on July 11, 2022	**$**	**18,060,192**
Adjustments made after Presentation to Council:		
101-4-102.00 Ad Valorem (final NNR & VA tax rate calculations)	$	49,540
101-4-528.70 SRO Revenue BISD (new program)	$	100,649
Total Adjusted Revenues	**$**	**18,210,381**

EXPENDITURE CHANGES

Expenditures Presented to Council on July 11, 2022	**$**	**20,787,782**
Adjustments made after Presentation to Council on July 11, 2022		
5-XXX-901.00 Liability Insurance (line item update)	$	25,742
5-XXX-XXX.00 Personnel Restructure	$	(70,255)
5-100-450.00 Other Services (line item update legal fees)	$	200,000
5-100-940.00 Non-Departmental BMSHP Interest Reimbursement (line item update)	$	(28,000)
5-110-924.00 Contingency	$	23,665
5-121-411.00 Administration Department City Attorney Fees (line item update)	$	37,000
5-131-102.00 Maintenance Dept Overtime (line item review)	$	2,700
5-131-221.00 Maintenance Dept First Aid Supplies (line item review)	$	(200)
5-131-312.00 Buildings/Appliances (line item update)	$	7,500
5-141-102.00 Streets Dept Overtime (line item review)	$	1,400
5-141-210.00 Streets Dept Botanical (line item review)	$	435
5-141-315.20 Streets Dept Street Materials (line item review)	$	5,000
5-141-406.60 Streets Dept Disposals (line item review)	$	(1,000)
5-141-450.00 Streets Dept Misc (line item review)	$	(5,000)
5-144-102.00 Parks Dept Overtime (line item review)	$	2,000
5-144-206.00 Parks Dept Employee Relations (line item review)	$	800
5-144-210.00 Parks Dept Botanical (line item review)	$	(2,000)
5-144-214.00 Parks Dept Recreation Programs (line item review)	$	(5,000)
5-144-303.00 Parks Dept Vehicle Maint (line item review)	$	(1,000)
5-144-306.00 Parks Dept Outdoor Lighting (line item review)	$	4,000
5-144-310.00 Parks Dept Land/Grounds (line item review)	$	2,925
5-144-312.00 Parks Dept Buildings/Appliances (line item review)	$	6,000
5-144-404.00 Parks Dept Gas (line item review)	$	(7,000)
5-144-405.00 Parks Dept Water (line item review)	$	(2,000)
5-144-406.00 Parks Dept Sewer (line item review)	$	(2,000)
5-144-810.00 Parks Dept Machinery/Equipment (line item review)	$	(138,035)
5-149-201.00 Aquatics Dept Chemicals (line item review)	$	13,000
5-149-208.00 Aquatics Dept Protective Equipment (line item review)	$	1,000
5-149-209.00 Aquatics Dept Education (line item review)	$	1,500
5-149-216.00 Aquatics Dept Concessions (line item review)	$	(2,000)
5-149-404.00 Aquatics Dept Gas (line item review)	$	(6,800)
5-151-XXX.00 Police Dept SRO Officer (new position)	$	116,075
5-151-408.20 Police Dept VERF payment (purchase of 6 replacement vehicles)	$	175,788
5-152-404.00 Fire Dept Gas (line item review)	$	(2,500)
5-152-424.05 Fire Dept BVWACS (line item update)	$	13,211
5-154-404.00 Animal Services Dept Gas (line item review)	$	(4,000)
5-154-442.00 Animal Services Dept Mowing (line item review)	$	2,060
Total Adjusted Expenditures	**$**	**21,152,793**

REVENUE CHANGES

Transfers presented to Council on July 11, 2022	**$**	**(2,727,590)**
Adjustments made after Presentation to Council:		
101-6-000-650.00 Interfund Transfer Worker's Comp (disbursement)	$	(214,822)
Total Adjusted Revenues	**$**	**(2,942,412)**

PROPOSED BUDGET SUMMARY AS AMENDED AFTER JULY 11, 2022

		New Proposed Budget
Total Revenues	$	18,210,381
Total Expenditures	$	21,152,793
Transfers (In)/Out	$	(2,942,412)
Excess/(Use) of Unreserved Fund Balance	$	-

EXHIBIT A

GENERAL FUND
PROPOSED OPERATING BUDGET FY 22-23

DESCRIPTIONS	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJ 2021-2022	BASE 2022-2023	ADD'L 2022-2023		22-23 TOTAL PROPOSED
BEGINNING FUND BALANCE	**$ 4,968,541**	**$ 5,881,552**	**$ 5,881,552**	**$ 5,881,552**	**$ 6,247,094**	**$ 6,760,890**	**$ 6,810,430**	**$ 6,247,094**
CURRENT REVENUES								
Ad Valorem Taxes	$ 4,699,836	$ 5,348,448	$ 5,348,448	$ 5,357,364	$ 5,900,613	$ 49,540		$ 5,950,153
Sales Tax	$ 5,974,170	$ 5,817,710	$ 5,996,854	$ 6,715,832	$ 6,346,697			$ 6,346,697
Utility Franchise Taxes	$ 2,321,270	$ 2,559,954	$ 2,559,954	$ 2,563,767	$ 2,646,390			$ 2,646,390
Other Taxes	$ 424,677	$ 457,495	$ 457,495	$ 428,133	$ 471,220			$ 471,220
Licenses & Permits	$ 371,717	$ 303,603	$ 303,603	$ 373,227	$ 368,939			$ 368,939
Intergovernmental	$ 512,554	$ 479,930	$ 479,930	$ 444,130	$ 537,079			$ 537,079
Charges for Service	$ 575,199	$ 632,219	$ 632,219	$ 690,280	$ 575,436			$ 575,436
Fines & Forfeitures	$ 679,066	$ 656,482	$ 656,482	$ 611,633	$ 689,152			$ 689,152
Investment Income	$ 43,887	$ 98,200	$ 98,200	$ 68,434	$ 114,802			$ 114,802
Payment from BCDC	$ 233,725	$ 152,045	$ 152,045	$ 152,045	$ 144,400			$ 144,400
Miscellaneous	$ 422,401	$ 310,882	$ 310,882	$ 186,494	$ 366,113			$ 366,113
TOTAL	**$ 16,258,502**	**$ 16,816,968**	**$ 16,996,112**	**$ 17,591,338**	**$ 18,160,841**	**$ 49,540**		**$ 18,210,381**
	ACTUAL 2020-2021	**ADOPTED 2021-2022**	**AMENDED 2021-2022**	**PROJ 2021-2022**	**BASE 2022-2023**	**NEW PERSONNEL 2022-2023**	**NEW CAPITAL 2022-2023**	**22-23 TOTAL PROPOSED**
EXPENDITURES								
49 Marketing & Public Relations	$ 431,739	$ 541,823	$ 541,823	$ 514,365	$ 470,549			$ 470,549
50 Comm/Public Safety Admin	$ 217,659	$ 685,210	$ 41,758	$ 41,758	$ -			$ -
100 Non-Dept Direct Expend	$ 622,661	$ 76,694	$ 111,694	$ 614,884	$ 236,625		$ 200,000	$ 436,625
110 Non-Dept Misc Exp	$ 87,467	$ 99,765	$ 132,471	$ 112,585	$ 149,165			$ 149,165
121 Administration	$ 868,884	$ 895,205	$ 895,205	$ 952,717	$ 982,592			$ 982,592
122 Development Services	$ 812,408	$ 1,058,417	$ 1,058,417	$ 1,057,870	$ 1,137,397			$ 1,137,397
123 Human Resources	$ 214,826	$ 235,200	$ 235,200	$ 339,060	$ 395,213			$ 395,213
125 Main Street	$ -	$ -	$ -	$ -	$ 87,724			$ 87,724
131 Maintenance	$ 775,771	$ 876,021	$ 880,261	$ 835,313	$ 898,010			$ 898,010
133 Finance	$ 1,116,331	$ 1,272,013	$ 1,272,013	$ 1,083,589	$ 1,058,754			$ 1,058,754
135 Purchasing	$ 365,349	$ 363,017	$ 363,017	$ 365,832	$ 337,009			$ 337,009
141 Streets	$ 1,079,244	$ 1,285,907	$ 1,285,907	$ 1,249,195	$ 1,317,300			$ 1,317,300
144 Parks	$ 1,325,341	$ 1,568,976	$ 1,536,270	$ 1,447,031	$ 1,431,380			$ 1,431,380
146 Library	$ 565,345	$ 565,551	$ 565,551	$ 527,067	$ 565,634			$ 565,634
148 Airport	$ 209,346	$ 136,886	$ 191,318	$ 191,318	$ -			$ -
149 Aquatics	$ 1,049,809	$ 1,063,154	$ 1,063,154	$ 1,062,580	$ 1,121,863			$ 1,121,863
151 Police	$ 4,648,283	$ 4,731,816	$ 5,184,938	$ 4,777,659	$ 5,342,973		$ 363,336	$ 5,706,309
152 Fire	$ 2,402,647	$ 2,401,328	$ 2,714,131	$ 2,397,690	$ 2,915,111			$ 2,915,111
154 Animal Services	$ 543,845	$ 612,732	$ 612,732	$ 528,508	$ 606,603			$ 606,603
155 Court	$ 388,844	$ 419,050	$ 419,050	$ 384,818	$ 404,919			$ 404,919
167 Public Works	$ 139,340	$ 174,200	$ 174,200	$ 247,145	$ 311,480			$ 311,480
172 Information Technology	$ 535,062	$ 717,049	$ 717,049	$ 626,969	$ 819,156			$ 819,156
One-Time Incentive Baker Katz	$ -	$ -	$ -	$ 400,000	$ -			$ -
	$ 18,400,201	**$ 19,780,014**	**$ 19,996,159**	**$ 19,757,953**	**$ 20,589,457**			**$ 21,152,793**
TOTAL	**$ 18,400,201**	**$ 19,780,014**	**$ 19,996,159**	**$ 19,757,953**	**$ 20,589,457**	**$ -**	**$ 563,336**	**$ 21,152,793**
OTHER FINANCING SOURCES								$ -
Transfers In (Utilities)	$ 3,055,537	$ 2,990,046	$ 2,990,046	$ 2,887,975	$ 2,915,046			$ 2,915,046
Transfers In (Court)	$ 18,685	$ 18,000	$ 18,000	$ 15,000	$ 18,000			$ 18,000
Transfers In (GF Hot Tax)		$ 60,000	$ 60,000	$ 60,000	$ 60,000			$ 60,000
Transfers In (FEMA Fund)				$ 559,767	$ -			$ -
Transfers In (Worker's Comp Fund)					$ 214,822			$ 214,822
Transfer Out (Asset Proceeds)					$ (26,000)			$ (26,000)
Transfers Out (Capital Projects)		$ (433,379)	$ (433,379)	$ (433,379)				$ -
Transfers Out (VERF)	$ (19,512)	$ (557,206)	$ (557,206)	$ (557,206)				$ -
Transfers Out (Airport Grant Fund)	$ -	$ (105,000)	$ (105,000)	$ -	$ (107,500)			$ (107,500)
Transfers Out (Airport Operations)	$ -		$ -	$ -	$ (131,956)			$ (131,956)
TOTAL	$ 3,054,710	$ 1,972,461	$ 1,972,461	$ 2,532,157	$ 2,942,412			$ 2,942,412
USE OF RESERVES		$ 990,585	$ 1,027,586					
NET SURPLUS / (DEFICIT)	**$ 913,011**	**$ -**	**$ -**	**$ 365,542**	**$ 513,796**	**$ 49,540**	**$ (563,336)**	**$ (0)**
ENDING FUND BALANCE	$ 5,881,552	$ 4,890,967	$ 4,853,966	$ 6,247,094	$ 6,760,890	$ 6,810,430	$ 6,247,094	$ 6,247,094

CITY OF BRENHAM **101-GENERAL FUND**

MARKETING & PUBLIC RELATIONS

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-049-101.00 SALARIES & WAGES	$ 275,599	$ 295,875	$ 295,875	$ 308,531	$ 247,767	-16.3%
5-049-102.00 OVERTIME PAY	$ 1,895	$ -	$ -	$ 300	$ -	0.0%
5-049-103.00 OASDI/MEDICARE	$ 21,028	$ 23,864	$ 23,864	$ 23,076	$ 19,723	-17.4%
5-049-103.02 MATCHING RETIREMENT	$ 29,748	$ 47,852	$ 47,852	$ 39,336	$ 43,564	-9.0%
5-049-105.00 LONGEVITY PAY	$ 2,042	$ 2,350	$ 2,350	$ 2,254	$ 2,340	-0.4%
5-049-105.01 AUTO/CERT	$ 12,033	$ 12,000	$ 12,000	$ 6,000	$ 6,000	-50.0%
5-049-106.00 MEDICAL INSURANCE	$ 41,458	$ 46,091	$ 46,091	$ 46,092	$ 35,496	-23.0%
5-049-106.01 LIFE INSURANCE	$ 1,025	$ 1,163	$ 1,163	$ 1,108	$ 802	-31.1%
5-049-106.02 LONG TERM DISABILITY	$ 570	$ 633	$ 633	$ 448	$ 535	-15.4%
5-049-107.00 WORKERS' COMPENSATION	$ 704	$ 384	$ 384	$ 610	$ 407	6.0%
5-049-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 7,149	$ 7,149	$ -	$ -	-100.0%
5-049-118.00 ACCRUED COMP TIME	$ 188	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL	**$ 386,290**	**$ 437,361**	**$ 437,361**	**$ 427,755**	**$ 356,634**	**-18.5%**
SUPPLIES						
5-049-202.00 FUEL	$ 486	$ 600	$ 600	$ 600	$ 700	16.7%
5-049-204.00 POSTAGE & FREIGHT	$ 432	$ 750	$ 750	$ 225	$ 600	-20.0%
5-049-205.00 OFFICE SUPPLIES	$ 503	$ 450	$ 450	$ 120	$ 350	-22.2%
5-049-206.00 EMPLOYEE RELATIONS	$ 61	$ 150	$ 150	$ 150	$ 150	0.0%
5-049-207.00 REPRODUCTION & PRINTING	$ 1,467	$ 3,500	$ 3,500	$ 2,500	$ 4,500	28.6%
5-049-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ -	$ 125	$ 125	$ 100	$ 100	-20.0%
5-049-209.00 EDUCATIONAL	$ -	$ 250	$ 250	$ 350	$ 350	40.0%
5-049-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 4,638	$ 1,800	$ 1,800	$ 1,500	$ -	-100.0%
5-049-213.00 COMMUNICATIONS EQUIPMENT	$ 589	$ 200	$ 200	$ 200	$ -	-100.0%
5-049-218.00 PHOTOGRAPHY	$ 1,146	$ 2,150	$ 2,150	$ 350	$ 750	-65.1%
5-049-250.00 OTHER SUPPLIES	$ 117	$ 1,450	$ 1,450	$ 200	$ 250	-82.8%
TOTAL SUPPLIES	**$ 9,439**	**$ 11,425**	**$ 11,425**	**$ 6,295**	**$ 7,750**	**-32.2%**
SERVICES						
5-049-409.00 ADVERTISEMENTS/LEGAL NOTICES	$ 2,092	$ 7,800	$ 7,800	$ 6,500	$ 7,500	-3.8%
5-049-424.00 SERVICE CONTRACTS	$ 16,769	$ 20,772	$ 20,772	$ 17,000	$ 18,000	-13.3%
5-049-450.00 OTHER SERVICES	$ 174	$ -	$ -	$ 2,850	$ 9,000	0.0%
TOTAL SERVICES	**$ 19,035**	**$ 28,572**	**$ 28,572**	**$ 26,350**	**$ 34,500**	**20.7%**
NON-CAPITAL ASSETS						
5-049-715.00 OTHER CAPITAL	$ -	$ 8,100	$ 8,100	$ 8,100	$ -	-100.0%
TOTAL NON-CAPTIAL ASSETS	**$ -**	**$ 8,100**	**$ 8,100**	**$ 8,100**	**$ -**	**-100.0%**
SUNDRIES						
5-049-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 5,649	$ 14,100	$ 14,100	$ 13,000	$ 18,500	31.2%
5-049-908.10 MILEAGE	$ 484	$ 1,800	$ 1,800	$ 600	$ 1,000	-44.4%
5-049-910.00 BOARD/CMITTEE/VOLNTR RELATION	$ 2,179	$ 2,500	$ 2,500	$ 2,500	$ 2,500	0.0%
5-049-948.00 DOWNTOWN EXPENSE-OTHER	$ 5,729	$ 22,000	$ 22,000	$ 22,000	$ 34,500	56.8%
5-049-948.50 HOT NIGHTS/COOL TUNES	$ 229	$ -	$ -	$ -	$ -	0.0%
5-049-948.90 LOCAL HISTORY DAY PROGRAM	$ -	$ 12,000	$ 12,000	$ 3,500	$ 12,000	0.0%
5-049-950.00 OTHER SUNDRY	$ 349	$ 965	$ 965	$ 1,265	$ 2,365	145.1%
5-049-961.50 FARMERS MARKET EXPENSE	$ 1,603	$ 3,000	$ 3,000	$ 3,000	$ 800	-73.3%
TOTAL SUNDRIES	**$ 16,222**	**$ 56,365**	**$ 56,365**	**$ 45,865**	**$ 71,665**	**27.1%**
TOTAL MARKETING & PUBLIC RELATIONS	**$ 431,739**	**$ 541,823**	**$ 541,823**	**$ 514,365**	**$ 470,549**	**-13.2%**

CITY OF BRENHAM **101-GENERAL FUND**

NON-DEPARTMENT DIRECT EXPENSES

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-100-119.00 PERSONNEL ATTRITION FACTOR	$ -	$ (400,000)	$ (400,000)	$ -	$ (325,000)	-18.8%
TOTAL PERSONNEL	**$ -**	**$ (400,000)**	**$ (400,000)**	**$ -**	**$ (325,000)**	**-18.8%**
SUPPLIES						
5-172-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ -	$ -	$ -	$ -	$ 11,441	0.0%
TOTAL SUPPLIES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,441**	**0.0%**
MAINTENANCE						
5-100-306.00 OUTDOOR/STREET LIGHTING	$ 27,982	$ 25,000	$ 25,000	$ 26,542	$ 25,000	0.0%
TOTAL MAINTENANCE	**$ 27,982**	**$ 25,000**	**$ 25,000**	**$ 26,542**	**$ 25,000**	**0.0%**
SERVICES						
5-100-401.10 ELECTRICAL-STREET LIGHTS	$ 98,167	$ 108,227	$ 108,227	$ 95,243	$ 108,227	0.0%
5-100-401.17 ELECTRIC-MOTOR BANK BLDG	$ 4,025	$ 4,126	$ 4,126	$ 3,297	$ 4,126	0.0%
5-100-401.19 ELECTRIC - KEY ST. BUILDI	$ 116	$ -	$ -	$ -	$ -	0.0%
5-100-402.90 TAX APPRAISAL DISTRICT CO	$ 114,923	$ 120,354	$ 120,354	$ 120,354	$ 129,915	7.9%
5-100-405.16 WATER-210 N PARK BLDG	$ -	$ 480	$ 480	$ -	$ 480	0.0%
5-100-405.17 WATER-MOTOR BANK BLDG	$ 217	$ 215	$ 215	$ 242	$ 215	0.0%
5-100-405.50 DRAINAGE CHARGE-210 N PAR	$ 327	$ 327	$ 327	$ 300	$ 327	0.0%
5-100-405.51 DRAINAGE CHARGE-KEY ST. B	$ 107	$ 215	$ 215	$ -	$ 215	0.0%
5-100-406.17 SEWER-MOTOR BANK BLDG	$ 216	$ 216	$ 216	$ 217	$ 217	0.5%
5-151-424.00 SERVICE CONTRACTS	$ -	$ -	$ -	$ -	$ 56,387	0.0%
5-100-450.00 OTHER SERVICES	$ 28,558	$ 33,000	$ 33,000	$ 150,000	$ 233,000	606.1%
TOTAL SERVICES	**$ 246,656**	**$ 267,160**	**$ 267,160**	**$ 369,653**	**$ 533,109**	**99.5%**
NON-CAPITAL ASSETS						
5-100-715.00 OTHER CAPITAL	$ 148,692	$ -	$ -	$ 3,156	$ -	0.0%
TOTAL NON-CAPTIAL ASSETS	**$ 148,692**	**$ -**	**$ -**	**$ 3,156**	**$ -**	**0.0%**
SUNDRIES						
5-100-926.00 WASH CO HEALTHLY LIVING	$ 61,550	$ 61,550	$ 61,550	$ 61,500	$ 61,550	0.0%
5-100-932.10 BOYS & GIRLS CLUB - PROGRAM	$ 37,850	$ 37,850	$ 37,850	$ 37,850	$ 37,850	0.0%
5-100-932.11 BOYS & GIRLS CLUB - UTILITIES	$ 26,093	$ 29,500	$ 29,500	$ 26,603	$ 29,500	0.0%
5-100-932.12 BOYS & GIRLS CLUB - INSURANCE	$ 3,578	$ 3,613	$ 3,613	$ 3,832	$ 3,975	10.0%
5-100-932.13 BOYS & GIRLS CLUB - MOWING	$ 1,215	$ 1,500	$ 1,500	$ 1,380	$ 1,500	0.0%
5-100-932.30 FAITH MISSION	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ 18,000	0.0%
5-100-932.31 FAITH MISSION-SANITATION CHGS	$ 8,602	$ 8,200	$ 8,200	$ 5,965	$ 8,200	0.0%
5-100-932.32 ADULT&TEEN CHALNGE-SANIT CHGS	$ 3,246	$ 3,300	$ 3,300	$ 3,212	$ 3,300	0.0%
5-100-932.90 NEW BEGINNINGS LIFE MINISTRIES	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	0.0%
5-100-934.00 HERITAGE MUSEUM-UTILITIES	$ 5,417	$ 5,200	$ 5,200	$ 6,600	$ 5,200	0.0%
5-100-934.01 HERITAGE MUSEUM-INSURANCE	$ 1,803	$ 1,821	$ 1,821	$ 1,933	$ 2,000	9.8%
5-100-940.00 BMSHP INTEREST REIMBURSEMENT	$ 17,978	$ -	$ 35,000	$ 34,658	$ 7,000	-80.0%
5-100-964.00 HOSPICE BRENHAM	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 11,000	0.0%
TOTAL SUNDRIES	**$ 199,332**	**$ 184,534**	**$ 219,534**	**$ 215,533**	**$ 192,075**	**-12.5%**
NON-DEPARTMENT DIRECT TOTAL	**$ 622,662**	**$ 76,694**	**$ 111,694**	**$ 614,884**	**$ 436,625**	**290.9%**

CITY OF BRENHAM **101-GENERAL FUND**

NON DEPARTMENT MISC EXPENSE

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
SUNDRIES						
5-110-903.00 UNCOLLECTABLE ACCOUNTS	$ 3,600	$ 5,000	$ 5,000	$ 5,000	$ 5,000	0.0%
5-110-906.00 INVENTORY ADJUSTMENTS	$ 17,446	$ 21,000	$ 21,000	$ 21,000	$ 21,000	0.0%
5-110-924.00 CONTINGENCY	$ -	$ 21,870	$ 54,576	$ 20,000	$ 23,665	-56.6%
5-110-943.00 MEDICAL INS PREMIUMS/FEES	$ 13,916	$ 14,395	$ 14,395	$ 16,426	$ 18,000	25.0%
5-110-106.10 HRA EXPENSE	$ -	$ -	$ -	$ -	$ 36,000	0.0%
5-110-950.00 OTHER SUNDRY	$ 47,881	$ 42,000	$ 42,000	$ 49,659	$ 50,000	19.0%
5-110-960.00 WELLNESS PROGRAM	$ 370	$ 500	$ 500	$ 500	$ 500	0.0%
5-110-970.00 EMPLOYEE ASSISTANCE PROGRAM	$ 4,254	$ -	$ -	$ -	$ -	0.0%
TOTAL SUNDRIES	**$ 87,467**	**$ 104,765**	**$ 137,471**	**$ 112,585**	**$ 149,165**	**8.5%**
NON DEPARTMENT MISC TOTAL	**$ 87,467**	**$ 104,765**	**$ 137,471**	**$ 112,585**	**$ 149,165**	**8.5%**

CITY OF BRENHAM **101-GENERAL FUND**

ADMINISTRATION

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-121-101.00 SALARIES & WAGES	$ 312,654	$ 347,000	$ 347,000	$ 416,152	$ 389,478	12.2%
5-121-102.00 OVERTIME PAY	$ 278	$ 100	$ 100	$ -	$ -	-100.0%
5-121-103.00 OASDI/MEDICARE	$ 30,422	$ 25,828	$ 25,828	$ 26,837	$ 29,641	14.8%
5-121-103.02 MATCHING RETIREMENT	$ 46,132	$ 52,890	$ 52,890	$ 54,823	$ 65,379	23.6%
5-121-105.00 LONGEVITY PAY	$ 1,143	$ 1,318	$ 1,318	$ 1,988	$ 2,820	114.0%
5-121-105.01 AUTO/CERT	$ 18,791	$ 18,600	$ 18,600	$ 19,310	$ 12,600	-32.3%
5-121-106.00 MEDICAL INSURANCE	$ 29,623	$ 34,592	$ 34,592	$ 54,349	$ 47,086	36.1%
5-121-106.01 LIFE INSURANCE	$ 1,064	$ 1,283	$ 1,283	$ 1,223	$ 1,204	-6.1%
5-121-106.02 LONG TERM DISABILITY	$ 593	$ 705	$ 705	$ 737	$ 803	13.9%
5-121-107.00 WORKERS' COMPENSATION	$ 638	$ 454	$ 454	$ 1,210	$ 645	42.0%
5-121-116.00 SALARIES/WAGES CONTINGENCY	$ 78,575	$ 7,886	$ 7,886	$ -	$ -	-100.0%
5-121-118.00 ACCRUED COMP TIME	$ 36	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL	**$ 519,949**	**$ 490,656**	**$ 490,656**	**$ 576,629**	**$ 549,655**	**12.0%**
SUPPLIES						
5-121-203.00 TOOLS/SMALL EQUIPMENT	$ 90	$ -	$ -	$ -	$ -	0.0%
5-121-204.00 POSTAGE & FREIGHT	$ 818	$ 1,000	$ 1,000	$ 1,000	$ 1,000	0.0%
5-121-205.00 OFFICE SUPPLIES	$ 1,599	$ 4,000	$ 8,000	$ 8,000	$ 5,500	-31.3%
5-121-206.00 EMPLOYEE RELATIONS	$ 3,768	$ 2,000	$ 2,000	$ 2,000	$ 1,500	-25.0%
5-121-207.00 REPRODUCTION & PRINTING	$ 10,585	$ 8,000	$ 8,000	$ 9,700	$ 8,000	0.0%
5-121-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ 958	$ 500	$ 500	$ 75	$ 125	-75.0%
5-121-209.00 EDUCATIONAL	$ 220	$ 300	$ 300	$ 300	$ 300	0.0%
5-121-211.00 CLEANING & JANITORIAL	$ 2,285	$ 3,000	$ 3,000	$ 2,500	$ 2,500	-16.7%
5-121-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 1,942	$ 3,800	$ 3,800	$ 5,417	$ -	-100.0%
5-121-213.00 COMMUNICATIONS EQUIPMENT	$ 201	$ 200	$ 200	$ 150	$ 150	-25.0%
5-121-218.00 PHOTOGRAPHY	$ 316	$ -	$ 189	$ 189	$ 325	72.0%
5-121-250.00 OTHER SUPPLIES	$ 720	$ 500	$ 500	$ 375	$ 700	40.0%
TOTAL SUPPLIES	**$ 23,502**	**$ 23,300**	**$ 27,489**	**$ 29,706**	**$ 20,100**	**-26.9%**
SERVICES						
5-121-402.00 AUDITS/CONSULTANTS FEES	$ 1,054	$ 36,000	$ 32,000	$ 7,000	$ 10,000	-68.8%
5-121-403.00 TELEPHONE	$ 756	$ 1,459	$ 1,459	$ 800	$ 800	-45.2%
5-121-409.00 ADVERTISEMENTS/LEGAL NOTICES	$ 3,149	$ 5,340	$ 5,340	$ 2,500	$ 3,350	-37.3%
5-121-411.00 CITY ATTORNEY'S FEES	$ 152,692	$ 170,000	$ 170,000	$ 150,000	$ 187,000	10.0%
5-121-413.00 ACCIDENT/DAMAGE CLAIMS	$ 6,887	$ 10,500	$ 10,500	$ 10,000	$ 10,500	0.0%
5-121-419.00 LEGAL FEES	$ 290	$ 2,000	$ 2,000	$ -	$ -	-100.0%
5-121-424.00 SERVICE CONTRACTS	$ 24,375	$ 27,500	$ 27,500	$ 27,500	$ 27,500	0.0%
5-121-450.00 OTHER SERVICES	$ 408	$ 1,000	$ 1,000	$ 3,000	$ 1,000	0.0%
TOTAL SERVICES	**$ 189,611**	**$ 253,799**	**$ 249,799**	**$ 200,800**	**$ 240,150**	**-3.9%**
NON-CAPITAL ASSETS						
5-121-702.00 BUILDINGS	$ 755	$ -	$ 2,000	$ -	$ -	-100.0%
5-121-712.00 OFFICE FURNITURE/EQUIPMENT	$ -	$ -	$ 1,885	$ 4,360	$ -	-100.0%
5-121-714.00 RADIOS/RADAR/CAMERAS	$ -	$ 3,000	$ 3,000	$ 3,206	$ -	-100.0%
TOTAL NON-CAPTIAL ASSETS	**$ 755**	**$ 3,000**	**$ 6,885**	**$ 7,566**	**$ -**	**-100.0%**

CITY OF BRENHAM **101-GENERAL FUND**

ADMINISTRATION

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SUNDRIES						
5-121-901.00 LIAB/CASUALTY INSURANCE	$ 66,328	$ 67,950	$ 67,950	$ 79,369	$ 89,687	32.0%
5-121-907.00 ELECTION EXPENSE	$ 11,468	$ -	$ -	$ -	$ 15,000	0.0%
5-121-907.10 CHARTER ELECTION EXPENSE	$ -	$ 7,000	$ 5,115	$ -	$ -	-100.0%
5-121-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 45,081	$ 36,000	$ 33,811	$ 35,343	$ 35,000	3.5%
5-121-908.10 MILEAGE	$ 1,106	$ 3,000	$ 3,000	$ 3,000	$ 3,500	16.7%
5-121-910.00 BOARD/CMITTEE/VOLNTR RELATION	$ 5,322	$ 5,000	$ 5,000	$ 11,000	$ 10,000	100.0%
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	$ 858	$ -	$ -	$ 646	$ 15,000	0.0%
5-121-949.00 UNEMPLOYMENT BENEFITS	$ 1,132	$ -	$ -	$ 4,158	$ -	0.0%
5-121-950.00 OTHER SUNDRY	$ 770	$ 2,500	$ 2,500	$ 1,500	$ 1,500	-40.0%
TOTAL SUNDRIES	**$ 135,065**	**$ 124,450**	**$ 120,376**	**$ 138,016**	**$ 172,687**	**43.5%**
ADMINISTRATION TOTAL	**$ 868,882**	**$ 895,205**	**$ 895,205**	**$ 952,717**	**$ 982,592**	**9.8%**

CITY OF BRENHAM **101-GENERAL FUND**

DEVELOPMENT SERVICES

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-122-101.00 SALARIES & WAGES	$ 475,943	$ 535,327	$ 535,327	$ 553,918	$ 593,285	10.8%
5-122-102.00 OVERTIME PAY	$ 1,122	$ 200	$ 200	$ -	$ 300	50.0%
5-122-103.00 OASDI/MEDICARE	$ 28,447	$ 42,141	$ 42,141	$ 41,803	$ 46,728	10.9%
5-122-103.02 MATCHING RETIREMENT	$ 49,100	$ 84,472	$ 84,472	$ 84,541	$ 100,699	19.2%
5-122-105.00 LONGEVITY PAY	$ 5,624	$ 6,023	$ 6,023	$ 5,943	$ 6,600	9.6%
5-122-105.01 AUTO/CERT	$ 7,821	$ 7,800	$ 7,800	$ 8,714	$ 9,100	16.7%
5-122-105.03 STANDBY	$ -	$ -	$ -	$ -	$ -	0.0%
5-122-106.00 MEDICAL INSURANCE	$ 55,601	$ 76,526	$ 76,526	$ 68,837	$ 85,632	11.9%
5-122-106.01 LIFE INSURANCE	$ 1,711	$ 2,064	$ 2,064	$ 2,082	$ 1,858	-10.0%
5-122-106.02 LONG TERM DISABILITY	$ 950	$ 1,142	$ 1,142	$ 1,157	$ 1,237	8.3%
5-122-106.10 HRA EXPENSE	$ 2,104	$ -	$ -	$ -	$ -	0.0%
5-122-107.00 WORKERS' COMPENSATION	$ 1,558	$ 1,048	$ 1,048	$ 1,800	$ 1,477	40.9%
5-122-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 13,090	$ 13,090	$ -	$ -	-100.0%
5-122-118.00 ACCRUED COMP TIME	$ 390	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL	**$ 630,371**	**$ 769,833**	**$ 769,833**	**$ 768,795**	**$ 846,917**	**10.0%**
SUPPLIES						
5-122-202.00 FUEL	$ 3,721	$ 4,000	$ 4,000	$ 5,000	$ 6,510	62.8%
5-122-203.00 TOOLS/SMALL EQUIPMENT	$ 32	$ 200	$ 200	$ 200	$ 200	0.0%
5-122-204.00 POSTAGE & FREIGHT	$ 1,762	$ 3,100	$ 3,100	$ 3,100	$ 3,100	0.0%
5-122-205.00 OFFICE SUPPLIES	$ 762	$ 5,000	$ 5,000	$ 5,000	$ 3,000	-40.0%
5-122-206.00 EMPLOYEE RELATIONS	$ 815	$ 600	$ 600	$ 800	$ 800	33.3%
5-122-207.00 REPRODUCTION & PRINTING	$ 4,798	$ 7,300	$ 7,300	$ 5,500	$ 7,300	0.0%
5-122-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ 971	$ 700	$ 700	$ 1,000	$ 1,000	42.9%
5-122-209.00 EDUCATIONAL	$ 2,731	$ 2,000	$ 2,000	$ 750	$ 2,000	0.0%
5-122-211.00 CLEANING & JANITORIAL	$ 15	$ 200	$ 200	$ 100	$ 200	0.0%
5-122-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 4,504	$ 2,900	$ 2,900	$ -	$ -	-100.0%
5-122-213.00 COMMUNICATIONS EQUIPMENT	$ 268	$ 1,400	$ 1,400	$ 800	$ -	-100.0%
5-122-223.00 SMALL APPLIANCES	$ -	$ -	$ -	$ -	$ -	0.0%
5-122-250.00 OTHER SUPPLIES	$ 165	$ 1,000	$ 1,000	$ 1,000	$ 1,000	0.0%
TOTAL SUPPLIES	**$ 20,544**	**$ 28,400**	**$ 28,400**	**$ 23,250**	**$ 25,110**	**-11.6%**
MAINTENANCE						
5-122-303.00 VEHICLES/LARGE EQUIPMENT	$ 961	$ 2,000	$ 2,000	$ 2,000	$ 2,500	25.0%
5-122-313.00 COMPUTER/OFFICE EQUIPMENT	$ -	$ 300	$ 300	$ 150	$ 300	0.0%
TOTAL MAINTENANCE	**$ 961**	**$ 2,300**	**$ 2,300**	**$ 2,150**	**$ 2,800**	**21.7%**
SERVICES						
5-122-402.00 AUDITS/CONSULTANTS	$ 107,188	$ 88,804	$ 88,804	$ 94,000	$ 89,000	0.2%
5-122-403.00 TELEPHONE	$ 1,298	$ 1,300	$ 1,300	$ 2,500	$ 3,600	176.9%
5-122-408.10 RENTALS/LEASES-FLEET	$ -	$ -	$ -	$ -	$ -	0.0%
5-122-408.20 RENTALS/LEASES-VERF	$ 5,464	$ 8,427	$ 8,427	$ 8,427	$ 5,465	-35.1%
5-122-409.00 ADVERTISEMENTS/LEGAL NOTICES	$ 1,555	$ 2,000	$ 2,000	$ 1,000	$ 2,000	0.0%
5-122-418.00 SUBSTANDARD BUILDING EXPENSE	$ 9,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	0.0%
5-122-422.00 CONTRACT LABOR	$ 4,725	$ -	$ -	$ -	$ -	0.0%
5-122-424.00 SERVICE CONTRACTS	$ 16,899	$ 62,513	$ 62,513	$ 68,000	$ 80,444	28.7%
5-122-445.00 CODE ENFORCEMENT	$ 2,905	$ 10,000	$ 10,000	$ 6,800	$ 10,000	0.0%
5-122-450.00 OTHER SERVICES	$ 252	$ 1,000	$ 1,000	$ 750	$ 1,000	0.0%
TOTAL SERVICES	**$ 149,786**	**$ 181,544**	**$ 181,544**	**$ 188,977**	**$ 199,009**	**9.6%**

CITY OF BRENHAM **101-GENERAL FUND**

DEVELOPMENT SERVICES

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
NON-CAPITAL ASSETS						
5-122-712.00 OFFICE FURNITURE/EQUIPMENT	$ -	$ 4,800	$ 4,977	$ 4,977	$ 9,000	80.8%
TOTAL NON-CAPTIAL ASSETS	**$ -**	**$ 4,800**	**$ 4,977**	**$ 4,977**	**$ 9,000**	**80.8%**
CAPITAL						
5-122-812.00 OFFICE FURNITURE/EQUIPMENT	$ -	$ 54,540	$ 54,540	$ 54,000	$ 36,950	-32.3%
TOTAL CAPITAL	**$ -**	**$ 54,540**	**$ 54,540**	**$ 54,000**	**$ 36,950**	**-32.3%**
SUNDRIES						
5-122-901.00 LIAB/CASUALTY INSURANCE	$ 1,427	$ 1,500	$ 1,500	$ 1,426	$ 1,611	7.4%
5-122-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 8,590	$ 13,500	$ 13,323	$ 12,500	$ 13,500	1.3%
5-122-908.10 MILEAGE	$ -	$ 500	$ 500	$ 900	$ 900	80.0%
5-122-910.00 BOARD/CMITTEE/VOLNTR RELATION	$ 551	$ 1,500	$ 1,500	$ 800	$ 1,500	0.0%
5-122-950.00 OTHER SUNDRY	$ 180	$ -	$ -	$ 95	$ 100	0.0%
TOTAL SUNDRIES	**$ 10,748**	**$ 17,000**	**$ 16,823**	**$ 15,721**	**$ 17,611**	**4.7%**
DEVELOPMENT SERVICES TOTAL	**$ 812,410**	**$ 1,058,417**	**$ 1,058,417**	**$ 1,057,870**	**$ 1,137,397**	**7.5%**

CITY OF BRENHAM — **101-GENERAL FUND**

HUMAN RESOURCES

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-123-101.00 SALARIES & WAGES	$ 135,261	$ 137,166	$ 137,166	$ 217,177	$ 242,563	76.8%
5-123-103.00 OASDI/MEDICARE	$ 9,499	$ 10,629	$ 10,629	$ 15,777	$ 18,720	76.1%
5-123-103.02 MATCHING RETIREMENT	$ 14,271	$ 21,306	$ 21,306	$ 31,224	$ 38,647	81.4%
5-123-105.00 LONGEVITY PAY	$ 1,322	$ 1,450	$ 1,450	$ 1,380	$ 1,620	11.7%
5-123-106.00 MEDICAL INSURANCE	$ 17,569	$ 17,367	$ 17,367	$ 28,275	$ 35,014	101.6%
5-123-106.01 LIFE INSURANCE	$ 507	$ 520	$ 520	$ 660	$ 711	36.8%
5-123-106.02 LONG TERM DISABILITY	$ 282	$ 285	$ 285	$ 370	$ 475	66.6%
5-123-107.00 WORKERS' COMPENSATION	$ 282	$ 171	$ 171	$ 440	$ 388	126.9%
5-123-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 3,311	$ 3,311	$ -	$ -	-100.0%
TOTAL PERSONNEL	**$ 178,993**	**$ 192,205**	**$ 192,205**	**$ 295,303**	**$ 338,138**	**75.9%**
SUPPLIES						
5-123-204.00 POSTAGE & FREIGHT	$ 121	$ 150	$ 150	$ 125	$ 125	-16.7%
5-123-205.00 OFFICE SUPPLIES	$ 578	$ 250	$ 250	$ 822	$ 500	100.0%
5-123-206.00 EMPLOYEE RELATIONS	$ -	$ 100	$ 100	$ 100	$ 100	0.0%
5-123-207.00 REPRODUCTION & PRINTING	$ 1,101	$ 700	$ 700	$ 700	$ 1,200	71.4%
5-123-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ -	$ 2,600	$ 2,600	$ 2,643	$ -	-100.0%
5-123-250.00 OTHER SUPPLIES	$ 60	$ 50	$ 50	$ -	$ -	-100.0%
TOTAL SUPPLIES	**$ 1,860**	**$ 3,850**	**$ 3,850**	**$ 4,390**	**$ 1,925**	**-50.0%**
SERVICES						
5-123-402.00 AUDITS/CONSULTANTS FEES	$ -	$ -	$ -	$ -	$ 15,000	0.0%
5-123-409.00 ADVERTISEMENTS/LEGAL NOTICES	$ 782	$ 500	$ 500	$ 250	$ 500	0.0%
5-123-410.00 PRE-EMP PHYCLS/NON DOT DRG TST	$ 5,018	$ 5,000	$ 5,000	$ 5,000	$ 5,000	0.0%
5-123-412.00 CDL DOT DRUG TESTS	$ 3,784	$ 3,000	$ 3,000	$ 4,000	$ 4,000	33.3%
5-123-424.00 SERVICE CONTRACTS	$ 6,372	$ 6,050	$ 6,050	$ 6,050	$ 6,200	2.5%
5-123-450.00 OTHER SERVICES	$ 2,171	$ 4,000	$ 4,000	$ 3,500	$ 4,000	0.0%
TOTAL SERVICES	**$ 18,127**	**$ 18,550**	**$ 18,550**	**$ 18,800**	**$ 34,700**	**87.1%**
SUNDRIES						
5-123-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 663	$ 4,000	$ 4,000	$ 2,500	$ 4,000	0.0%
5-123-908.05 EMPLOYEE TRAINING	$ 2,694	$ 1,500	$ 1,500	$ 2,661	$ 1,500	0.0%
5-123-908.10 MILEAGE	$ -	$ 200	$ 200	$ -	$ 200	0.0%
5-123-930.00 SPECIAL EVENTS	$ 12,454	$ 13,900	$ 13,900	$ 13,000	$ 14,000	0.7%
5-123-950.00 OTHER SUNDRY	$ 35	$ 995	$ 995	$ 2,406	$ 750	-24.6%
TOTAL SUNDRIES	**$ 15,846**	**$ 20,595**	**$ 20,595**	**$ 20,567**	**$ 20,450**	**-0.7%**
HUMAN RESOURCES TOTAL	**$ 214,826**	**$ 235,200**	**$ 235,200**	**$ 339,060**	**$ 395,213**	**68.0%**

CITY OF BRENHAM | **101-GENERAL FUND**

MAIN STREET

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-125-101.00 SALARIES & WAGES	$ -	$ -	$ -	$ -	$ 64,178	0.0%
5-125-102.00 OVERTIME PAY	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-103.00 OASDI/MEDICARE	$ -	$ -	$ -	$ -	$ 4,925	0.0%
5-125-103.02 MATCHING RETIREMENT	$ -	$ -	$ -	$ -	$ 10,937	0.0%
5-125-105.00 LONGEVITY PAY	$ -	$ -	$ -	$ -	$ 120	0.0%
5-125-105.01 AUTO/CERT	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-106.00 MEDICAL INSURANCE	$ -	$ -	$ -	$ -	$ 7,128	0.0%
5-125-106.01 LIFE INSURANCE	$ -	$ -	$ -	$ -	$ 201	0.0%
5-125-106.02 LONG TERM DISABILITY	$ -	$ -	$ -	$ -	$ 134	0.0%
5-125-107.00 WORKERS' COMPENSATION	$ -	$ -	$ -	$ -	$ 102	0.0%
5-125-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-118.00 ACCRUED COMP TIME	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 87,724**	**0.0%**
SUPPLIES						
5-125-202.00 FUEL	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-204.00 POSTAGE & FREIGHT	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-205.00 OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-206.00 EMPLOYEE RELATIONS	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-207.00 REPRODUCTION & PRINTING	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-209.00 EDUCATIONAL	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-213.00 COMMUNICATIONS EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-218.00 PHOTOGRAPHY	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-250.00 OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL SUPPLIES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
SERVICES						
5-125-409.00 ADVERTISEMENTS/LEGAL NOTICES	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-424.00 SERVICE CONTRACTS	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-450.00 OTHER SERVICES	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
NON-CAPITAL ASSETS						
5-125-715.00 OTHER CAPITAL	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL NON-CAPTIAL ASSETS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
SUNDRIES						
5-125-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-908.10 MILEAGE	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-910.00 BOARD/CMITTEE/VOLNTR RELATION	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-948.00 DOWNTOWN EXPENSE-OTHER	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-948.50 HOT NIGHTS/COOL TUNES	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-948.90 LOCAL HISTORY DAY PROGRAM	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-950.00 OTHER SUNDRY	$ -	$ -	$ -	$ -	$ -	0.0%
5-125-961.50 FARMERS MARKET EXPENSE	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL SUNDRIES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
TOTAL MAIN STREET	**$ -**	**$ -**	**$ -**	**$ -**	**$ 87,724**	**0.0%**

CITY OF BRENHAM **101-GENERAL FUND**

MAINTENANCE

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-131-101.00 SALARIES & WAGES	$ 324,613	$ 366,996	$ 366,996	$ 369,398	$ 391,277	6.6%
5-131-102.00 OVERTIME PAY	$ 5,060	$ 3,500	$ 3,500	$ 1,626	$ 3,500	0.0%
5-131-103.00 OASDI/MEDICARE	$ 25,649	$ 29,256	$ 29,256	$ 26,796	$ 31,018	6.0%
5-131-103.02 MATCHING RETIREMENT	$ 35,552	$ 57,555	$ 57,555	$ 54,880	$ 67,509	17.3%
5-131-105.00 LONGEVITY PAY	$ 4,119	$ 4,418	$ 4,418	$ 5,218	$ 5,820	31.7%
5-131-105.01 AUTO/CERT	$ 6,017	$ 6,000	$ 6,000	$ 5,934	$ 6,000	0.0%
5-131-106.00 MEDICAL INSURANCE	$ 61,818	$ 72,141	$ 72,141	$ 66,895	$ 73,279	1.6%
5-131-106.01 LIFE INSURANCE	$ 1,217	$ 1,393	$ 1,393	$ 1,338	$ 1,243	-10.7%
5-131-106.02 LONG TERM DISABILITY	$ 675	$ 767	$ 767	$ 1,040	$ 829	8.1%
5-131-107.00 WORKERS' COMPENSATION	$ 7,794	$ 5,747	$ 5,747	$ 8,783	$ 7,983	38.9%
5-131-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 8,879	$ 8,879	$ -	$ -	-100.0%
5-131-118.00 ACCRUED COMP TIME	$ (398)	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL	**$ 472,116**	**$ 556,652**	**$ 556,652**	**$ 541,908**	**$ 588,459**	**5.7%**
SUPPLIES						
5-131-202.00 FUEL	$ 6,021	$ 7,000	$ 7,000	$ 7,500	$ 10,000	42.9%
5-131-203.00 TOOLS/SMALL EQUIPMENT	$ 4,709	$ 5,000	$ 5,000	$ 5,000	$ 5,000	0.0%
5-131-204.00 POSTAGE & FREIGHT	$ 19	$ -	$ -	$ -	$ -	0.0%
5-131-205.00 OFFICE SUPPLIES	$ 76	$ 250	$ 250	$ 150	$ 150	-40.0%
5-131-206.00 EMPLOYEE RELATIONS	$ 516	$ 900	$ 900	$ 775	$ 775	-13.9%
5-131-207.00 REPRODUCTION/PRINTING	$ -	$ 580	$ 580	$ 580	$ 580	0.0%
5-131-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ 5,334	$ 5,978	$ 5,978	$ 5,965	$ 6,250	4.6%
5-131-210.00 BOTANICAL & AGRICULTURAL	$ 27	$ 100	$ 100	$ 100	$ 100	0.0%
5-131-211.00 CLEANING AND JANITORIAL	$ 5,782	$ 4,800	$ 4,800	$ 4,800	$ 4,800	0.0%
5-131-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 618	$ 4,400	$ 4,400	$ -	$ -	-100.0%
5-131-213.00 COMMUNICATIONS EQUIPMENT	$ 135	$ 400	$ 400	$ 517	$ 500	25.0%
5-131-221.00 SAFETY/FIRST AID SUPPLIES	$ 714	$ 1,825	$ 1,825	$ 2,356	$ 1,900	4.1%
5-131-223.00 SMALL APPLIANCES	$ -	$ -	$ -	$ 140	$ 500	0.0%
5-131-250.00 OTHER SUPPLIES	$ 6,049	$ 6,400	$ 6,400	$ 6,400	$ 6,400	0.0%
TOTAL SUPPLIES	**$ 30,000**	**$ 37,633**	**$ 37,633**	**$ 34,283**	**$ 36,955**	**-1.8%**
MAINTENANCE						
5-131-303.00 VEHICLES/LARGE EQUIPMENT	$ 12,706	$ 6,000	$ 6,000	$ 6,000	$ 7,100	18.3%
5-131-304.00 MACHINERY/EQUIPMENT	$ 511	$ 500	$ 500	$ 500	$ 500	0.0%
5-131-306.00 OUTDOOR/STREET LIGHTING	$ 73	$ -	$ -	$ -	$ -	0.0%
5-131-310.00 LAND/GROUNDS	$ -	$ -	$ -	$ -	$ 1,000	0.0%
5-131-312.00 BUILDINGS/APPLIANCES	$ 56,944	$ 58,000	$ 60,000	$ 58,000	$ 68,500	14.2%
TOTAL MAINTENANCE	**$ 70,234**	**$ 64,500**	**$ 66,500**	**$ 64,500**	**$ 77,100**	**15.9%**

EXHIBIT A

CITY OF BRENHAM **101-GENERAL FUND**

MAINTENANCE

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-131-401.00 ELECTRICAL	$ 64,570	$ 72,786	$ 72,786	$ 55,000	$ 65,200	-10.4%
5-131-403.00 TELEPHONE	$ 1,235	$ 1,660	$ 1,660	$ 1,100	$ 1,500	-9.6%
5-131-404.00 GAS	$ 4,802	$ 5,832	$ 5,832	$ 7,900	$ 6,000	2.9%
5-131-405.00 WATER	$ 2,298	$ 1,265	$ 1,265	$ 2,200	$ 2,300	81.8%
5-131-405.50 DRAINAGE CHARGE	$ 2,024	$ 2,024	$ 2,024	$ 1,800	$ 2,100	3.8%
5-131-406.00 SEWER	$ 1,734	$ 1,748	$ 1,748	$ 1,500	$ 1,800	3.0%
5-131-406.60 DISPOSAL FEES	$ 151	$ 500	$ 500	$ 200	$ 400	-20.0%
5-131-408.10 RENTALS/LEASES-FLEET	$ 3,203	$ 4,000	$ 4,000	$ 4,000	$ 4,000	0.0%
5-131-408.20 RENTALS/LEASES-VERF	$ 22,593	$ 28,517	$ 28,517	$ 28,517	$ 22,593	-20.8%
5-131-415.00 JANITORIAL SERVICES	$ 40,639	$ 47,140	$ 47,140	$ 50,470	$ 52,370	11.1%
5-131-424.00 SERVICE CONTRACTS	$ 30,365	$ 33,114	$ 33,954	$ 24,000	$ 16,000	-52.9%
5-131-450.00 OTHER SERVICES	$ 5,924	$ 5,000	$ 5,000	$ 5,000	$ 5,500	10.0%
TOTAL SERVICES	**$ 179,538**	**$ 203,586**	**$ 204,426**	**$ 181,687**	**$ 179,763**	**-12.1%**
NON-CAPITAL ASSETS						
5-131-702.00 BUILDINGS	$ -	$ -	$ -	$ -	$ -	0.0%
5-131-710.00 MACHINERY/EQUIPMENT	$ -	$ 4,250	$ 4,250	$ 3,549	$ 3,565	-16.1%
5-131-715.00 OTHER CAPITAL	$ 15,040	$ -	$ -	$ -	$ -	0.0%
TOTAL NON-CAPTIAL ASSETS	**$ 15,040**	**$ 4,250**	**$ 4,250**	**$ 3,549**	**$ 3,565**	**-16.1%**
5-131-713.00 VEHICLES/LARGE EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0.0%
5-131-715.00 OTHER CAPITAL	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL CAPTIAL ASSETS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
SUNDRIES						
5-131-901.00 LIAB/CASUALTY INSURANCE	$ 4,963	$ 5,300	$ 6,700	$ 6,786	$ 7,668	14.5%
5-131-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 1,761	$ 2,000	$ 2,000	$ 2,000	$ 2,000	0.0%
5-131-908.10 MILEAGE	$ 70	$ 100	$ 100	$ -	$ -	-100.0%
5-131-950.00 OTHER SUNDRY	$ 2,052	$ 2,000	$ 2,000	$ 2,000	$ 2,500	25.0%
TOTAL SUNDRIES	**$ 8,846**	**$ 9,400**	**$ 10,800**	**$ 10,786**	**$ 12,168**	**12.7%**
MAINTENANCE TOTAL	**$ 775,774**	**$ 876,021**	**$ 880,261**	**$ 836,713**	**$ 898,010**	**2.0%**

CITY OF BRENHAM **101-GENERAL FUND**

FINANCE

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-133-101.00 SALARIES & WAGES	$ 684,520	$ 741,823	$ 741,823	$ 615,477	$ 594,936	-19.8%
5-133-102.00 OVERTIME PAY	$ 6	$ -	$ -	$ -	$ -	0.0%
5-133-103.00 OASDI/MEDICARE	$ 49,814	$ 57,932	$ 57,932	$ 44,620	$ 45,925	-20.7%
5-133-103.02 MATCHING RETIREMENT	$ 71,686	$ 112,556	$ 112,556	$ 87,346	$ 97,722	-13.2%
5-133-105.00 LONGEVITY PAY	$ 4,021	$ 4,875	$ 4,875	$ 3,230	$ 3,540	-27.4%
5-133-105.01 AUTO/CERT	$ 6,017	$ 6,000	$ 6,000	$ 2,011	$ -	-100.0%
5-133-106.00 MEDICAL INSURANCE	$ 92,826	$ 109,924	$ 109,924	$ 92,116	$ 92,377	-16.0%
5-133-106.01 LIFE INSURANCE	$ 2,387	$ 2,736	$ 2,736	$ 1,917	$ 1,799	-34.3%
5-133-106.02 LONG TERM DISABILITY	$ 1,329	$ 1,511	$ 1,511	$ 1,091	$ 1,201	-20.5%
5-133-106.10 HRA EXPENSE	$ -	$ -	$ -	$ 5,623	$ -	0.0%
5-133-107.00 WORKERS' COMPENSATION	$ 1,432	$ 935	$ 935	$ 1,286	$ 951	1.7%
5-133-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 16,433	$ 16,433	$ -	$ -	-100.0%
5-133-118.00 ACCRUED COMP TIME	$ 2,308	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL	**$ 916,346**	**$ 1,054,725**	**$ 1,054,725**	**$ 854,717**	**$ 838,451**	**-20.5%**
SUPPLIES						
5-133-204.00 POSTAGE & FREIGHT	$ 3,174	$ 3,800	$ 3,800	$ 3,700	$ 3,800	0.0%
5-133-205.00 OFFICE SUPPLIES	$ 3,375	$ 3,500	$ 3,500	$ 4,000	$ 3,500	0.0%
5-133-206.00 EMPLOYEE RELATIONS	$ 464	$ 950	$ 950	$ 850	$ 950	0.0%
5-133-207.00 REPRODUCTION & PRINTING	$ 3,854	$ 4,000	$ 4,000	$ 4,200	$ 4,000	0.0%
5-133-209.00 EDUCATIONAL	$ -	$ 200	$ 200	$ -	$ 200	0.0%
5-133-211.00 CLEANING AND JANITORIAL	$ 67	$ 200	$ 200	$ 100	$ 200	0.0%
5-133-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 4,179	$ 3,700	$ 3,700	$ 4,014	$ -	-100.0%
5-133-213.00 COMMUNICATIONS EQUIPMENT	$ 268	$ 2,100	$ 2,100	$ 1,400	$ 700	-66.7%
5-133-250.00 OTHER SUPPLIES	$ 133	$ 60	$ 60	$ 50	$ 100	66.7%
TOTAL SUPPLIES	**$ 15,514**	**$ 18,510**	**$ 18,510**	**$ 18,314**	**$ 13,450**	**-27.3%**
SERVICES						
5-133-402.00 AUDITS/CONSULTANTS FEES	$ 63,234	$ 76,689	$ 76,689	$ 76,769	$ 68,400	-10.8%
5-133-424.00 SERVICE CONTRACTS	$ 41,315	$ 42,576	$ 42,576	$ 52,716	$ 54,928	29.0%
5-133-426.00 ADP PAYROLL/PORTAL SERVICES	$ 72,112	$ 71,648	$ 71,648	$ 73,890	$ 75,800	5.8%
5-133-450.00 OTHER SERVICES	$ 805	$ 850	$ 850	$ 450	$ 900	5.9%
TOTAL SERVICES	**$ 177,466**	**$ 191,763**	**$ 191,763**	**$ 203,825**	**$ 200,028**	**4.3%**
SUNDRIES						
5-133-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 6,797	$ 6,390	$ 6,390	$ 6,356	$ 6,200	-3.0%
5-133-908.10 MILEAGE	$ -	$ 600	$ 600	$ 352	$ 600	0.0%
5-133-950.00 OTHER SUNDRY	$ 211	$ 25	$ 25	$ 25	$ 25	0.0%
TOTAL SUNDRIES	**$ 7,008**	**$ 7,015**	**$ 7,015**	**$ 6,733**	**$ 6,825**	**-2.7%**
FINANCE TOTAL	**$ 1,116,334**	**$ 1,272,013**	**$ 1,272,013**	**$ 1,083,589**	**$ 1,058,754**	**-16.8%**

CITY OF BRENHAM **101-GENERAL FUND**

PURCHASING

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-135-101.00 SALARIES & WAGES	$ 236,064	$ 216,871	$ 216,871	$ 223,300	$ 201,179	-7.2%
5-135-102.00 OVERTIME PAY	$ 280	$ 200	$ 200	$ 33	$ 100	-50.0%
5-135-103.00 OASDI/MEDICARE	$ 18,132	$ 16,790	$ 16,790	$ 16,840	$ 15,584	-7.2%
5-135-103.02 MATCHING RETIREMENT	$ 24,674	$ 33,914	$ 33,914	$ 34,771	$ 34,605	2.0%
5-135-105.00 LONGEVITY PAY	$ 2,367	$ 1,958	$ 1,958	$ 1,877	$ 2,160	10.3%
5-135-105.01 AUTO/CERT	$ -	$ -	$ -	$ -	$ -	0.0%
5-135-106.00 MEDICAL INSURANCE	$ 33,090	$ 33,290	$ 33,290	$ 33,290	$ 29,132	-12.5%
5-135-106.01 LIFE INSURANCE	$ 762	$ 767	$ 767	$ 774	$ 638	-16.8%
5-135-106.02 LONG TERM DISABILITY	$ 460	$ 454	$ 454	$ 483	$ 425	-6.3%
5-135-106.10 HRA EXPENSE	$ 1,702	$ -	$ -	$ -	$ -	0.0%
5-135-107.00 WORKERS' COMPENSATION	$ 5,197	$ 3,547	$ 3,547	$ 6,251	$ 5,318	49.9%
5-135-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 5,264	$ 5,264	$ -	$ -	-100.0%
5-135-118.00 ACCRUED COMP TIME	$ (1,402)	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL	**$ 321,326**	**$ 313,055**	**$ 313,055**	**$ 317,619**	**$ 289,142**	**-7.6%**
SUPPLIES						
5-135-202.00 FUEL	$ 600	$ 600	$ 600	$ 1,000	$ 1,000	66.7%
5-135-203.00 TOOLS/SMALL EQUIPMENT	$ 133	$ 500	$ 500	$ 250	$ 300	-40.0%
5-135-204.00 POSTAGE & FREIGHT	$ 86	$ 300	$ 300	$ 100	$ 150	-50.0%
5-135-205.00 OFFICE SUPPLIES	$ 272	$ 300	$ 300	$ 497	$ 500	66.7%
5-135-206.00 EMPLOYEE RELATIONS	$ 263	$ 1,300	$ 1,300	$ 1,300	$ 1,300	0.0%
5-135-207.00 REPRODUCTION/PRINTING	$ 688	$ 800	$ 800	$ 750	$ 800	0.0%
5-135-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ 755	$ 500	$ 500	$ 400	$ 400	-20.0%
5-135-211.00 CLEANING AND JANITORIAL	$ 65	$ 50	$ 50	$ 100	$ 150	200.0%
5-135-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 269	$ 1,000	$ 1,000	$ 1,070	$ -	-100.0%
5-135-213.00 COMMUNICATIONS EQUIPMENT	$ 135	$ 800	$ 800	$ 800	$ 150	-81.3%
5-135-216.10 RESALE ITEMS-VENDING MACHINES	$ 294	$ 500	$ 500	$ 500	$ 400	-20.0%
5-135-221.00 SAFETY/FIRST AID SUPPLIES	$ -	$ 100	$ 100	$ 50	$ 50	-50.0%
5-135-250.00 OTHER SUPPLIES	$ 205	$ 500	$ 500	$ 500	$ 400	-20.0%
TOTAL SUPPLIES	**$ 3,765**	**$ 7,250**	**$ 7,250**	**$ 7,317**	**$ 5,600**	**-22.8%**
MAINTENANCE						
5-135-303.00 VEHICLES/LARGE EQUIPMENT	$ 61	$ 1,200	$ 1,200	$ 1,200	$ 500	-58.3%
5-135-312.00 BUILDINGS/APPLIANCES	$ 2,750	$ 350	$ 350	$ 500	$ 400	14.3%
TOTAL MAINTENANCE	**$ 2,811**	**$ 1,550**	**$ 1,550**	**$ 1,700**	**$ 900**	**-41.9%**
SERVICES						
5-135-401.00 ELECTRICAL	$ 10,523	$ 11,658	$ 11,658	$ 11,300	$ 11,820	1.4%
5-135-403.00 TELEPHONE	$ 652	$ 700	$ 700	$ 600	$ 700	0.0%
5-135-404.00 GAS	$ 158	$ 138	$ 138	$ 200	$ 200	44.9%
5-135-405.00 WATER	$ 477	$ 250	$ 250	$ 500	$ 500	100.0%
5-135-405.50 DRAINAGE CHARGE	$ 690	$ 690	$ 690	$ 600	$ 700	1.4%
5-135-406.00 SEWER	$ 222	$ 276	$ 276	$ 200	$ 300	8.7%
5-135-406.60 DISPOSAL FEES	$ -	$ 300	$ 300	$ 800	$ 800	166.7%
5-135-408.10 RENTALS/LEASES-FLEET	$ -	$ 200	$ 200	$ 100	$ 200	0.0%
5-135-409.00 ADVERTISEMENTS/LEGAL NOTICES	$ 754	$ 800	$ 800	$ 750	$ 750	-6.3%
5-135-415.00 JANITORIAL SERVICES	$ 1,433	$ 1,750	$ 1,750	$ 1,000	$ 1,500	-14.3%
5-135-424.00 SERVICE CONTRACTS	$ 14,103	$ 15,000	$ 15,000	$ 15,000	$ 15,000	0.0%
5-135-450.00 OTHER SERVICES	$ 846	$ 500	$ 500	$ 500	$ 500	0.0%
TOTAL SERVICES	**$ 29,858**	**$ 32,262**	**$ 32,262**	**$ 31,550**	**$ 32,970**	**2.2%**

CITY OF BRENHAM | **101-GENERAL FUND**

PURCHASING

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SUNDRIES						
5-135-901.00 LIAB/CASUALTY INSURANCE	$ 3,529	$ 3,650	$ 3,650	$ 3,714	$ 4,197	15.0%
5-135-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 1,988	$ 5,000	$ 5,000	$ 3,000	$ 4,000	-20.0%
5-135-908.10 MILEAGE	$ -	$ 250	$ 250	$ 100	$ 200	-20.0%
5-135-949.00 UNEMPLOYMENT BENEFITS	$ 1,521	$ -	$ -	$ -	$ -	0.0%
TOTAL SUNDRIES	**$ 7,038**	**$ 8,900**	**$ 8,900**	**$ 6,814**	**$ 8,397**	**-5.7%**
PURCHASING TOTAL	**$ 365,348**	**$ 363,017**	**$ 363,017**	**$ 365,000**	**$ 337,009**	**-7.2%**

CITY OF BRENHAM | **101-GENERAL FUND**

STREETS

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-141-101.00 SALARIES & WAGES	$ 428,968	$ 471,368	$ 471,368	$ 400,293	$ 471,826	0.1%
5-141-102.00 OVERTIME PAY	$ 1,959	$ 2,500	$ 2,500	$ 1,500	$ 2,000	-20.0%
5-141-103.00 OASDI/MEDICARE	$ 28,004	$ 37,133	$ 37,133	$ 29,653	$ 37,054	-0.2%
5-141-103.02 MATCHING RETIREMENT	$ 45,357	$ 74,462	$ 74,462	$ 58,869	$ 82,309	10.5%
5-141-105.00 LONGEVITY PAY	$ 4,698	$ 4,993	$ 4,993	$ 4,734	$ 5,460	9.4%
5-141-105.01 AUTO/CERT	$ 6,017	$ 6,000	$ 6,000	$ 5,934	$ 6,000	0.0%
5-141-106.00 MEDICAL INSURANCE	$ 82,151	$ 106,281	$ 106,281	$ 89,404	$ 121,997	14.8%
5-141-106.01 LIFE INSURANCE	$ 1,551	$ 1,816	$ 1,816	$ 1,381	$ 1,516	-16.5%
5-141-106.02 LONG TERM DISABILITY	$ 861	$ 997	$ 997	$ 768	$ 1,011	1.4%
5-141-107.00 WORKERS' COMPENSATION	$ 17,567	$ 11,096	$ 11,096	$ 16,914	$ 14,270	28.6%
5-141-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 11,567	$ 11,567	$ -	$ -	-100.0%
5-141-118.00 ACCRUED COMP TIME	$ 445	$ -	$ -	$ -	$ -	0.0%
5-141-120.00 PAYROLL CONTRA EXPENSE	$ (17,467)	$ (75,548)	$ (75,548)	$ (22,727)	$ (50,000)	-33.8%
TOTAL PERSONNEL	**$ 600,111**	**$ 652,665**	**$ 652,665**	**$ 586,723**	**$ 693,444**	**6.2%**
SUPPLIES						
5-141-202.00 FUEL	$ 26,574	$ 38,000	$ 38,000	$ 43,000	$ 48,000	26.3%
5-141-203.00 TOOLS/SMALL EQUIPMENT	$ 2,714	$ 3,000	$ 3,000	$ 3,000	$ 3,000	0.0%
5-141-205.00 OFFICE SUPPLIES	$ 50	$ 100	$ 100	$ 100	$ 100	0.0%
5-141-206.00 EMPLOYEE RELATIONS	$ 856	$ 950	$ 950	$ 950	$ 950	0.0%
5-141-207.00 REPRODUCTION & PRINTING	$ 189	$ 150	$ 150	$ 130	$ 150	0.0%
5-141-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ 6,131	$ 7,815	$ 7,815	$ 7,800	$ 7,815	0.0%
5-141-210.00 BOTANICAL & AGRICULTURAL	$ 5,801	$ 6,500	$ 6,500	$ 6,500	$ 7,135	9.8%
5-141-211.00 CLEANING AND JANITORIAL	$ 543	$ 800	$ 800	$ 750	$ 840	5.0%
5-141-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 753	$ 1,800	$ 1,800	$ -	$ -	-100.0%
5-141-213.00 COMMUNICATIONS EQUIPMENT	$ 30	$ 400	$ 400	$ 325	$ -	-100.0%
5-141-221.00 SAFETY/FIRST AID SUPPLIES	$ 1,059	$ 1,500	$ 1,500	$ 1,500	$ 1,500	0.0%
5-141-223.00 SMALL APPLIANCES	$ -	$ -	$ -	$ 120	$ 150	0.0%
5-141-250.00 OTHER SUPPLIES	$ 2,622	$ 3,500	$ 3,500	$ 3,000	$ 2,500	-28.6%
TOTAL SUPPLIES	**$ 47,322**	**$ 64,515**	**$ 64,515**	**$ 67,175**	**$ 72,140**	**11.8%**
MAINTENANCE						
5-141-303.00 VEHICLES/LARGE EQUIPMENT	$ 35,070	$ 40,000	$ 40,000	$ 35,000	$ 40,000	0.0%
5-141-303.10 EQUIPMENT CONTRA EXPENSE	$ (16,788)	$ (69,284)	$ (69,284)	$ (40,000)	$ (60,000)	-13.4%
5-141-304.00 MACHINERY/EQUIPMENT	$ 7,695	$ 3,500	$ 3,500	$ 3,000	$ 3,500	0.0%
5-141-312.00 BUILDINGS/APPLIANCES	$ 6,325	$ 2,000	$ 2,000	$ 1,500	$ 2,000	0.0%
5-141-315.00 STREETS/INLETS/CURBS	$ 116	$ -	$ -	$ 403	$ 400	0.0%
5-141-315.10 STREETS-CONCRETE WORK	$ 49,364	$ 70,000	$ 70,000	$ 70,000	$ 70,000	0.0%
5-141-315.20 STREETS-MISC MATERIALS	$ 53,933	$ 58,000	$ 58,000	$ 66,000	$ 65,000	12.1%
5-141-315.30 STREETS-PREVENTATIVE MAINT	$ 44,277	$ 295,000	$ 295,000	$ 295,000	$ 295,000	0.0%
5-141-317.00 TRAFFIC SIGNS & ST MARKERS	$ 29,408	$ 28,000	$ 28,000	$ 27,500	$ 28,000	0.0%
TOTAL MAINTENANCE	**$ 209,400**	**$ 427,216**	**$ 427,216**	**$ 458,403**	**$ 443,900**	**3.9%**

CITY OF BRENHAM — **101-GENERAL FUND**

STREETS

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-141-401.00 ELECTRICAL	$ 3,975	$ 4,398	$ 4,398	$ 3,000	$ 4,000	-9.0%
5-141-402.00 AUDITS/CONSULTANT FEES	$ 85,574	$ -	$ -	$ -	$ -	0.0%
5-141-403.00 TELEPHONE	$ 1,824	$ 1,850	$ 1,850	$ 1,600	$ 1,900	2.7%
5-141-405.00 WATER	$ 1,036	$ 679	$ 679	$ 900	$ 1,100	62.0%
5-141-405.50 DRAINAGE CHARGE	$ 1,573	$ 1,573	$ 1,573	$ 1,500	$ 1,600	1.7%
5-141-406.00 SEWER	$ 534	$ 521	$ 521	$ 500	$ 600	15.2%
5-141-406.50 GARBAGE	$ -	$ -	$ -	$ -	$ -	0.0%
5-141-406.60 DISPOSAL FEES	$ 3,286	$ 3,000	$ 3,000	$ 4,100	$ 3,000	0.0%
5-141-408.00 RENTAL & LEASES	$ -	$ -	$ -	$ -	$ -	0.0%
5-141-408.10 RENTALS/LEASES-FLEET	$ 3,993	$ 8,500	$ 8,500	$ 3,500	$ 4,000	-52.9%
5-141-408.20 RENTAL/LEASES-VERF	$ 58,312	$ 70,206	$ 70,206	$ 70,206	$ 58,312	-16.9%
5-141-409.00 ADVERTISEMENTS/LEGAL NOTICES	$ 245	$ 200	$ 200	$ 200	$ 200	0.0%
5-141-415.00 JANITORIAL SERVICES	$ 1,508	$ 2,784	$ 2,784	$ 4,000	$ 2,784	0.0%
5-141-422.00 CONTRACT LABOR	$ -	$ -	$ -	$ -	$ -	0.0%
5-141-424.00 SERVICE CONTRACTS	$ 1,952	$ 1,950	$ 1,950	$ 1,950	$ 1,950	0.0%
5-141-450.00 OTHER SERVICES	$ 561	$ 10,000	$ 10,000	$ 10,000	$ 5,000	-50.0%
TOTAL SERVICES	**$ 164,373**	**$ 105,661**	**$ 105,661**	**$ 101,456**	**$ 84,446**	**-20.1%**
NON-CAPITAL ASSETS						
5-141-702.00 BUILDINGS	$ -	$ -	$ -	$ -	$ -	0.0%
5-141-710.00 MACHINERY/EQUIPMENT	$ -	$ 14,500	$ 14,500	$ 14,500	$ -	-100.0%
5-141-713.00 VEHICLES/LARGE EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0.0%
5-141-715.00 OTHER CAPITAL	$ 6,900	$ -	$ -	$ -	$ -	0.0%
TOTAL NON-CAPTIAL ASSETS	**$ 6,900**	**$ 14,500**	**$ 14,500**	**$ 14,500**	**$ -**	**-100.0%**
CAPITAL						
5-141-803.00 STREETS/INLETS/CURBS	$ -	$ -	$ -	$ -	$ -	0.0%
5-141-813.00 VEHICLES/LARGE EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL CAPITAL	**$ 31,455**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
SUNDRIES						
5-141-901.00 LIAB/CASUALTY INSURANCE	$ 17,690	$ 18,250	$ 18,250	$ 17,938	$ 20,270	11.1%
5-141-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 1,559	$ 3,000	$ 3,000	$ 3,000	$ 3,000	0.0%
5-141-908.10 MILEAGE	$ -	$ 100	$ 100	$ -	$ 100	0.0%
5-141-949.00 UNEMPLOYMENT BENEFITS	$ 435	$ -	$ -	$ -	$ -	0.0%
TOTAL SUNDRIES	**$ 19,684**	**$ 21,350**	**$ 21,350**	**$ 20,938**	**$ 23,370**	**9.5%**
STREETS TOTAL	**$ 1,079,245**	**$ 1,285,907**	**$ 1,285,907**	**$ 1,249,195**	**$ 1,317,300**	**2.4%**

CITY OF BRENHAM **101-GENERAL FUND**

PARKS

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-144-101.00 SALARIES & WAGES	$ 466,077	$ 507,326	$ 507,326	$ 484,648	$ 488,002	-3.8%
5-144-102.00 OVERTIME PAY	$ 9,903	$ 8,000	$ 8,000	$ 12,432	$ 10,000	25.0%
5-144-103.00 OASDI/MEDICARE	$ 36,052	$ 40,760	$ 40,760	$ 39,613	$ 39,286	-3.6%
5-144-103.02 MATCHING RETIREMENT	$ 48,783	$ 76,428	$ 76,428	$ 82,302	$ 81,317	6.4%
5-144-105.00 LONGEVITY PAY	$ 10,153	$ 10,494	$ 10,494	$ 9,966	$ 10,500	0.1%
5-144-105.01 AUTO/CERT	$ 6,017	$ 6,000	$ 6,000	$ 5,932	$ 6,000	0.0%
5-144-106.00 MEDICAL INSURANCE	$ 109,794	$ 115,440	$ 115,440	$ 116,123	$ 105,666	-8.5%
5-144-106.01 LIFE INSURANCE	$ 1,723	$ 1,844	$ 1,844	$ 1,733	$ 1,499	-18.7%
5-144-106.02 LONG TERM DISABILITY	$ 955	$ 1,015	$ 1,015	$ 1,050	$ 999	-1.6%
5-144-106.10 HRA EXPENSE	$ 1,800	$ -	$ -	$ -	$ -	0.0%
5-144-107.00 WORKERS' COMPENSATION	$ 7,950	$ 5,421	$ 5,421	$ 8,365	$ 7,038	29.8%
5-144-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 11,760	$ 11,760	$ -	$ -	-100.0%
5-144-118.00 ACCRUED COMP TIME	$ 119	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL	**$ 699,326**	**$ 784,488**	**$ 784,488**	**$ 762,164**	**$ 750,306**	**-4.4%**
SUPPLIES						
5-144-202.00 FUEL	$ 12,698	$ 16,000	$ 16,000	$ 16,534	$ 18,000	12.5%
5-144-203.00 TOOLS/SMALL EQUIPMENT	$ 2,658	$ 4,500	$ 4,500	$ 5,000	$ 4,500	0.0%
5-144-205.00 OFFICE SUPPLIES	$ 240	$ 1,150	$ 1,150	$ 1,000	$ 250	-78.3%
5-144-206.00 EMPLOYEE RELATIONS	$ 2,034	$ 1,200	$ 1,200	$ 1,600	$ 2,000	66.7%
5-144-207.00 REPRODUCTION & PRINTING	$ 4,321	$ 5,000	$ 5,000	$ 5,000	$ 5,000	0.0%
5-144-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ 7,005	$ 7,000	$ 7,000	$ 7,000	$ 7,000	0.0%
5-144-210.00 BOTANICAL & AGRICULTURAL	$ 34,854	$ 36,000	$ 36,000	$ 36,000	$ 36,000	0.0%
5-144-210.10 BOTANICAL-BEAUTIFICATION	$ 5,573	$ 10,500	$ 5,500	$ 5,000	$ 5,500	0.0%
5-144-211.00 CLEANING AND JANITORIAL	$ 17,520	$ 15,000	$ 15,000	$ 17,000	$ 17,000	13.3%
5-144-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 948	$ 1,800	$ 1,800	$ -	$ -	-100.0%
5-144-213.00 COMMUNICATIONS EQUIPMENT	$ 396	$ 800	$ 800	$ 500	$ 500	-37.5%
5-144-214.00 RECREATION PROGRAMS	$ 8,920	$ 10,000	$ 10,000	$ 8,000	$ 3,000	-70.0%
5-144-218.00 PHOTOGRAPHY	$ -	$ 500	$ 500	$ 500	$ -	-100.0%
5-144-221.00 SAFETY/FIRST AID SUPPLIES	$ 541	$ 400	$ 400	$ 400	$ 400	0.0%
5-144-223.00 SMALL APPLIANCES	$ -	$ 500	$ 500	$ 500	$ 500	0.0%
5-144-250.00 OTHER SUPPLIES	$ 6,062	$ 7,000	$ 7,000	$ 7,000	$ 7,000	0.0%
5-144-250.20 OTHER SUPPLIES-FIELD SUPPLIES	$ 15,797	$ 12,000	$ 17,000	$ 15,000	$ 13,000	-23.5%
TOTAL SUPPLIES	**$ 119,567**	**$ 129,350**	**$ 129,350**	**$ 126,034**	**$ 119,650**	**-7.5%**
MAINTENANCE						
5-144-303.00 VEHICLES/LARGE EQUIPMENT	$ 15,831	$ 20,000	$ 20,000	$ 20,000	$ 19,000	-5.0%
5-144-304.00 MACHINERY/EQUIPMENT	$ 2,926	$ 2,500	$ 2,500	$ 2,000	$ 2,500	0.0%
5-144-306.00 OUTDOOR/STREET LIGHTING	$ 20,383	$ 20,000	$ 20,000	$ 25,000	$ 25,000	25.0%
5-144-310.00 LAND/GROUNDS	$ 47,171	$ 67,500	$ 67,500	$ 67,500	$ 73,800	9.3%
5-144-312.00 BUILDINGS/APPLIANCES	$ 36,354	$ 40,000	$ 40,000	$ 35,000	$ 50,000	25.0%
5-144-350.00 OTHER MAINTENANCE	$ 13,822	$ 21,500	$ 21,500	$ 20,000	$ 15,000	-30.2%
TOTAL MAINTENANCE	**$ 136,487**	**$ 171,500**	**$ 171,500**	**$ 169,500**	**$ 185,300**	**8.0%**

CITY OF BRENHAM **101-GENERAL FUND**

PARKS

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-144-401.00 ELECTRICAL	$ 82,059	$ 79,231	$ 79,231	$ 75,000	$ 82,100	3.6%
5-144-402.80 SPECIAL SERVICES-TREE TRIMMIMG	$ 9,500	$ 12,000	$ 12,000	$ 12,000	$ 10,000	-16.7%
5-144-403.00 TELEPHONE	$ 784	$ 800	$ 800	$ 700	$ 800	0.0%
5-144-404.00 GAS	$ 4,018	$ 3,486	$ 3,486	$ 5,400	$ 6,000	72.1%
5-144-405.00 WATER	$ 19,639	$ 26,598	$ 26,598	$ 22,000	$ 20,000	-24.8%
5-144-405.50 DRAINAGE CHARGE	$ 10,830	$ 10,830	$ 10,830	$ 10,900	$ 10,900	0.6%
5-144-406.00 SEWER	$ 7,183	$ 14,403	$ 14,403	$ 10,000	$ 8,000	-44.5%
5-144-406.60 DISPOSAL FEES	$ 3,316	$ 2,500	$ 2,500	$ 3,200	$ 3,400	36.0%
5-144-408.00 RENTAL & LEASES	$ 314	$ 250	$ 250	$ 1,600	$ 2,000	700.0%
5-144-408.10 RENTALS/LEASES-FLEET	$ 6,548	$ 8,500	$ 8,500	$ 4,000	$ 6,000	-29.4%
5-144-408.20 RENTALS/LEASES-VERF	$ 18,204	$ 61,501	$ 28,795	$ -	$ -	-100.0%
5-144-409.00 ADVERTISEMENTS/LEGAL NOTICES	$ 2,425	$ 3,000	$ 3,000	$ 3,000	$ 3,000	0.0%
5-144-415.00 JANITORIAL SERVICES	$ 57,401	$ 59,000	$ 59,000	$ 59,000	$ 56,000	-5.1%
5-144-422.00 CONTRACT LABOR	$ 13,500	$ 26,400	$ 26,400	$ 26,400	$ 26,400	0.0%
5-144-424.00 SERVICE CONTRACTS	$ 18,341	$ 14,850	$ 14,850	$ 14,850	$ 14,850	0.0%
5-144-442.00 CONTRACT MOWING/LANDSCAPING	$ 35,114	$ 44,324	$ 44,324	$ 44,000	$ 40,000	-9.8%
5-144-450.00 OTHER SERVICES	$ 4,789	$ 2,700	$ 2,700	$ 2,700	$ 2,700	0.0%
TOTAL SERVICES	**$ 293,965**	**$ 370,373**	**$ 337,667**	**$ 294,750**	**$ 292,150**	**-13.5%**
NON-CAPITAL ASSETS						
5-144-712.00 OFFICE FURNITURE/EQUIPMENT	$ -	$ 2,000	$ 2,000	$ 2,000	$ -	-100.0%
5-144-715.00 OTHER CAPITAL	$ -	$ 26,250	$ 26,250	$ 26,250	$ 15,000	-42.9%
TOTAL NON-CAPTIAL ASSETS	**$ -**	**$ 28,250**	**$ 28,250**	**$ 28,250**	**$ 15,000**	**-46.9%**
CAPITAL						
5-144-810.00 MACHINERY/EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL CAPITAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
SUNDRIES						
5-144-901.00 LIAB/CASUALTY INSURANCE	$ 17,650	$ 18,200	$ 18,200	$ 19,433	$ 21,959	20.7%
5-144-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 1,868	$ 3,415	$ 3,415	$ 4,500	$ 3,415	0.0%
5-144-908.10 MILEAGE	$ 103	$ 550	$ 550	$ 200	$ 500	-9.1%
5-144-910.00 BOARD/CMITTEE/VOLNTR RELATION	$ 668	$ 700	$ 700	$ 850	$ 700	0.0%
5-144-948.40 CHRISTMAS STROLL	$ 4,786	$ 21,500	$ 21,500	$ 6,200	$ 10,000	-53.5%
5-144-948.50 HOT NIGHTS/COOL TUNES	$ 42,070	$ 30,000	$ 30,000	$ 26,750	$ 24,000	-20.0%
5-144-948.60 MOVIES IN THE PARK	$ 5,816	$ 9,750	$ 9,750	$ 7,500	$ 7,500	-23.1%
5-144-949.00 UNEMPLOYMENT BENEFITS	$ 2,116	$ -	$ -	$ -	$ -	0.0%
5-144-950.00 OTHER SUNDRY	$ 920	$ 900	$ 900	$ 900	$ 900	0.0%
TOTAL SUNDRIES	**$ 75,997**	**$ 85,015**	**$ 85,015**	**$ 66,333**	**$ 68,974**	**-18.9%**
PARKS TOTAL	**$ 1,325,342**	**$ 1,568,976**	**$ 1,536,270**	**$ 1,447,031**	**$ 1,431,380**	**-6.8%**

EXHIBIT A

CITY OF BRENHAM | **101-GENERAL FUND**

LIBRARY

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-146-101.00 SALARIES & WAGES	$ 230,560	$ 245,371	$ 245,371	$ 226,253	$ 255,841	4.3%
5-146-102.00 OVERTIME PAY	$ -	$ -	$ -	$ 78	$ -	0.0%
5-146-103.00 OASDI/MEDICARE	$ 17,634	$ 19,048	$ 19,048	$ 17,210	$ 20,115	5.6%
5-146-103.02 MATCHING RETIREMENT	$ 19,000	$ 29,141	$ 29,141	$ 27,757	$ 33,879	16.3%
5-146-105.00 LONGEVITY PAY	$ 2,825	$ 3,135	$ 3,135	$ 2,341	$ 2,700	-13.9%
5-146-105.01 AUTO/CERT	$ -	$ -	$ -	$ 3,150	$ 3,900	0.0%
5-146-106.00 MEDICAL INSURANCE	$ 37,590	$ 39,167	$ 39,167	$ 28,141	$ 32,798	-16.3%
5-146-106.01 LIFE INSURANCE	$ 605	$ 658	$ 658	$ 500	$ 626	-4.9%
5-146-106.02 LONG TERM DISABILITY	$ 366	$ 391	$ 391	$ 337	$ 416	6.5%
5-146-107.00 WORKERS' COMPENSATION	$ 583	$ 411	$ 411	$ 561	$ 559	36.1%
5-146-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 4,542	$ 4,542	$ -	$ -	-100.0%
5-146-118.00 ACCRUED COMP TIME	$ 838	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL	**$ 310,001**	**$ 341,864**	**$ 341,864**	**$ 306,328**	**$ 350,835**	**2.6%**
SUPPLIES						
5-146-203.00 TOOLS/SMALL EQUIPMENT	$ -	$ 100	$ 100	$ 100	$ 200	100.0%
5-146-204.00 POSTAGE & FREIGHT	$ 1,126	$ 800	$ 800	$ 900	$ 900	12.5%
5-146-205.00 OFFICE SUPPLIES	$ 6,573	$ 8,700	$ 8,700	$ 8,700	$ 8,800	1.1%
5-146-206.00 EMPLOYEE RELATIONS	$ 522	$ 800	$ 800	$ 800	$ 800	0.0%
5-146-207.00 REPRODUCTION & PRINTING	$ 5,957	$ 7,600	$ 7,600	$ 7,600	$ 7,600	0.0%
5-146-211.00 CLEANING AND JANITORIAL	$ 3,706	$ 1,500	$ 1,500	$ 1,500	$ 1,600	6.7%
5-146-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 27,422	$ 10,500	$ 10,500	$ -	$ -	-100.0%
5-146-213.00 COMMUNICATIONS EQUIPMENT	$ 396	$ -	$ -	$ -	$ -	0.0%
5-146-214.00 LIBRARY READING PROGRAMS	$ 13,747	$ 9,000	$ 9,000	$ 9,000	$ 9,000	0.0%
5-146-221.00 SAFETY/FIRST AID SUPPLIES	$ 131	$ 175	$ 175	$ 231	$ 235	34.3%
5-146-224.00 CIRCULATION ITEMS	$ 52,177	$ 55,000	$ 55,000	$ 55,000	$ 55,000	0.0%
5-146-250.00 OTHER SUPPLIES	$ 8,751	$ 100	$ 100	$ 100	$ 100	0.0%
TOTAL SUPPLIES	**$ 120,508**	**$ 94,275**	**$ 94,275**	**$ 83,931**	**$ 84,235**	**-10.6%**
MAINTENANCE						
5-146-310.00 LAND/GROUNDS	$ 52	$ 100	$ 100	$ 100	$ 100	0.0%
5-146-312.00 BUILDINGS/APPLIANCES	$ 7,188	$ 5,570	$ 5,570	$ 15,570	$ 6,000	7.7%
5-146-350.00 OTHER MAINTENANCE	$ 119	$ 100	$ 100	$ 100	$ 100	0.0%
TOTAL MAINTENANCE	**$ 7,359**	**$ 5,770**	**$ 5,770**	**$ 15,770**	**$ 6,200**	**7.5%**
SERVICES						
5-146-401.00 ELECTRICAL	$ 20,677	$ 23,826	$ 23,826	$ 21,000	$ 21,000	-11.9%
5-146-405.00 WATER	$ 3,975	$ 3,751	$ 3,751	$ 3,700	$ 4,000	6.6%
5-146-406.00 SEWER	$ 433	$ 517	$ 517	$ 500	$ 500	-3.3%
5-146-409.00 ADVERTISEMENTS/LEGAL NOTICES	$ 2,724	$ 3,500	$ 3,500	$ 3,500	$ 3,500	0.0%
5-146-415.00 JANITORIAL SERVICES	$ 17,610	$ 21,000	$ 21,000	$ 21,000	$ 21,000	0.0%
5-146-424.00 SERVICE CONTRACTS	$ 28,269	$ 32,800	$ 32,800	$ 32,800	$ 34,110	4.0%
5-146-442.00 CONTRACT MOWING/LANDSCAPING	$ 1,690	$ 1,448	$ 1,448	$ 1,448	$ 1,540	6.4%
5-146-446.00 SUBSCRIPTIONS & OTHER MEDIA	$ 19,838	$ 21,300	$ 21,300	$ 21,300	$ 21,600	1.4%
5-146-450.00 OTHER SERVICES	$ 16,867	$ 2,000	$ 2,000	$ 2,000	$ 2,000	0.0%
TOTAL SERVICES	**$ 112,083**	**$ 110,142**	**$ 110,142**	**$ 107,248**	**$ 109,250**	**-0.8%**
SUNDRIES						
5-146-901.00 LIAB/CASUALTY INSURANCE	$ 9,594	$ 9,900	$ 9,900	$ 10,190	$ 11,515	16.3%
5-146-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 1,165	$ 3,000	$ 3,000	$ 3,000	$ 3,000	0.0%
5-146-908.10 MILEAGE	$ -	$ 600	$ 600	$ 600	$ 600	0.0%
5-146-949.00 UNEMPLOYMENT BENEFITS	$ 1,119	$ -	$ -	$ -	$ -	0.0%
TOTAL SUNDRIES	**$ 11,878**	**$ 13,500**	**$ 13,500**	**$ 13,790**	**$ 15,115**	**12.0%**
LIBRARY TOTAL	**$ 565,343**	**$ 565,551**	**$ 565,551**	**$ 527,067**	**$ 565,634**	**0.0%**

CITY OF BRENHAM **101-GENERAL FUND**

AQUATICS

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-149-101.00 SALARIES & WAGES	$ 388,690	$ 464,591	$ 464,591	$ 454,346	$ 498,302	7.3%
5-149-102.00 OVERTIME PAY	$ 5,711	$ 2,500	$ 2,500	$ 2,683	$ 4,100	64.0%
5-149-103.00 OASDI/MEDICARE	$ 25,533	$ 35,850	$ 35,850	$ 34,200	$ 38,573	7.6%
5-149-103.02 MATCHING RETIREMENT	$ 13,285	$ 25,771	$ 25,771	$ 25,388	$ 31,921	23.9%
5-149-105.00 LONGEVITY PAY	$ 1,200	$ 1,315	$ 1,315	$ 1,223	$ 1,500	14.1%
5-149-106.00 MEDICAL INSURANCE	$ 20,463	$ 31,298	$ 31,298	$ 32,066	$ 40,481	29.3%
5-149-106.01 LIFE INSURANCE	$ 443	$ 622	$ 622	$ 557	$ 590	-5.2%
5-149-106.02 LONG TERM DISABILITY	$ 246	$ 343	$ 343	$ 325	$ 392	14.3%
5-149-106.10 HRA EXPENSE	$ 1,800	$ -	$ -	$ -	$ -	0.0%
5-149-107.00 WORKERS' COMPENSATION	$ 7,292	$ 5,168	$ 5,168	$ 6,860	$ 6,664	28.9%
5-149-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 4,030	$ 4,030	$ -	$ -	-100.0%
5-149-118.00 ACCRUED COMP TIME	$ 1	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL	**$ 464,664**	**$ 571,488**	**$ 571,488**	**$ 557,648**	**$ 622,523**	**8.9%**
SUPPLIES						
5-149-201.00 CHEMICALS	$ 44,795	$ 25,000	$ 25,000	$ 40,000	$ 40,000	60.0%
5-149-203.00 TOOLS/SMALL EQUIPMENT	$ 483	$ 500	$ 500	$ -	$ 2,000	300.0%
5-149-203.10 CONCESSION EQUIPMENT	$ -	$ 2,500	$ 2,500	$ 1,000	$ 500	-80.0%
5-149-204.00 POSTAGE & FREIGHT	$ 73	$ 100	$ 100	$ -	$ 100	0.0%
5-149-205.00 OFFICE SUPPLIES	$ 977	$ 1,000	$ 1,000	$ 1,120	$ 1,000	0.0%
5-149-206.00 EMPLOYEE RELATIONS	$ 1,248	$ 1,000	$ 1,000	$ 750	$ 1,000	0.0%
5-149-207.00 REPRODUCTION & PRINTING	$ 1,250	$ 2,000	$ 2,000	$ 1,017	$ 2,000	0.0%
5-149-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ 6,542	$ 9,000	$ 9,000	$ 8,519	$ 10,000	11.1%
5-149-209.00 EDUCATIONAL	$ -	$ 1,000	$ 1,000	$ 1,278	$ 2,500	150.0%
5-149-210.00 BOTANICAL & AGRICULTURAL	$ 174	$ 100	$ 100	$ -	$ 100	0.0%
5-149-211.00 CLEANING AND JANITORIAL	$ 6,123	$ 9,000	$ 9,000	$ 6,500	$ 6,500	-27.8%
5-149-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 1,829	$ 2,800	$ 2,800	$ 800	$ 2,603	-7.0%
5-149-213.00 COMMUNICATIONS EQUIPMENT	$ 232	$ 800	$ 800	$ 800	$ -	-100.0%
5-149-214.00 AQUATIC PROGRAMS	$ 6,393	$ 6,000	$ 6,000	$ 6,000	$ 6,000	0.0%
5-149-214.10 AQUATIC PROGRAMS-KIDFISH	$ 2,933	$ 3,000	$ 3,000	$ 3,270	$ 3,000	0.0%
5-149-216.00 RESALE ITEMS-CONCESSIONS	$ 17,793	$ 20,000	$ 20,000	$ 18,000	$ 18,000	-10.0%
5-149-221.00 SAFETY/FIRST AID SUPPLIES	$ 4,264	$ 4,500	$ 4,500	$ 3,500	$ 4,500	0.0%
5-149-250.00 OTHER SUPPLIES	$ 1,669	$ 5,000	$ 5,000	$ 4,900	$ 2,500	-50.0%
TOTAL SUPPLIES	**$ 96,778**	**$ 93,300**	**$ 93,300**	**$ 97,454**	**$ 102,303**	**9.6%**
MAINTENANCE						
5-149-303.00 VEHICLES/LARGE EQUIPMENT	$ -	$ -	$ -	$ 209	$ 100	0.0%
5-149-304.00 MACHINERY/EQUIPMENT	$ -	$ -	$ -	$ 27	$ 100	0.0%
5-149-310.00 LAND/GROUNDS	$ 12	$ 1,000	$ 1,000	$ 780	$ 1,000	0.0%
5-149-311.10 POOL MAINTENANCE	$ 104,245	$ 47,500	$ 77,819	$ 90,000	$ 77,680	-0.2%
5-149-312.00 BUILDINGS/APPLIANCES	$ 29,221	$ 29,000	$ 29,000	$ 64,253	$ 30,000	3.4%
5-149-350.00 OTHER MAINTENANCE	$ 35	$ 500	$ 500	$ -	$ -	-100.0%
TOTAL MAINTENANCE	**$ 133,513**	**$ 78,000**	**$ 108,319**	**$ 155,269**	**$ 108,880**	**0.5%**

CITY OF BRENHAM **101-GENERAL FUND**

AQUATICS

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-149-401.00 ELECTRICAL	$ 70,400	$ 83,067	$ 83,067	$ 71,400	$ 71,400	-14.0%
5-149-402.00 AUDITS/CONSULTANT FEES	$ 12,090	$ 13,000	$ 13,000	$ 10,000	$ 3,000	-76.9%
5-149-404.00 GAS	$ 16,207	$ 19,550	$ 19,550	$ 29,000	$ 30,000	53.5%
5-149-405.00 WATER	$ 8,415	$ 9,000	$ 9,000	$ 9,000	$ 8,500	-5.6%
5-149-405.50 DRAINAGE CHARGE	$ 1,154	$ 1,154	$ 1,154	$ 1,200	$ 1,200	4.0%
5-149-406.00 SEWER	$ 3,830	$ 6,300	$ 6,300	$ 5,400	$ 5,400	-14.3%
5-149-406.60 DISPOSAL FEES	$ 32	$ -	$ -	$ -	$ 100	0.0%
5-149-408.10 RENTALS/LEASES-FLEET	$ -	$ 300	$ 300	$ 45	$ 300	0.0%
5-149-409.00 ADVERTISEMENTS/LEGAL NOTICES	$ 10,195	$ 11,000	$ 11,000	$ 9,000	$ 10,000	-9.1%
5-149-410.00 PHYSICALS	$ 1,718	$ 5,000	$ 5,000	$ 2,000	$ 2,500	-50.0%
5-149-415.00 JANITORIAL SERVICES	$ 6,050	$ 5,000	$ 5,000	$ 5,000	$ 5,067	1.3%
5-149-424.00 SERVICE CONTRACTS	$ 13,662	$ 8,900	$ 8,900	$ 7,500	$ 8,900	0.0%
5-149-442.00 CONTRACT MOWING/LANDSCAPING	$ 4,708	$ 4,500	$ 4,500	$ 4,500	$ 4,500	0.0%
5-149-450.00 OTHER SERVICES	$ 1,301	$ 2,000	$ 2,000	$ 1,500	$ 3,000	50.0%
TOTAL SERVICES	**$ 149,762**	**$ 168,771**	**$ 168,771**	**$ 155,545**	**$ 153,867**	**-8.8%**
NON-CAPITAL ASSETS						
5-149-702.00 BUILDINGS	$ 111,384	$ 30,000	$ 30,000	$ 27,164	$ 70,720	135.7%
5-149-712.00 OFFICE FURNITURE/EQUIPMENT	$ -	$ -	$ -	$ -	$ 1,050	0.0%
5-149-715.00 OTHER CAPITAL	$ 77,741	$ 103,045	$ 72,726	$ 45,000	$ 41,600	-42.8%
TOTAL NON-CAPTIAL ASSETS	**$ 189,125**	**$ 133,045**	**$ 102,726**	**$ 72,164**	**$ 113,370**	**10.4%**
SUNDRIES						
5-149-901.00 LIAB/CASUALTY INSURANCE	$ 11,211	$ 11,550	$ 11,550	$ 12,053	$ 13,620	17.9%
5-149-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 3,399	$ 6,000	$ 6,000	$ 5,350	$ 6,000	0.0%
5-149-908.10 MILEAGE	$ 598	$ 1,000	$ 1,000	$ 1,221	$ 1,300	30.0%
5-149-949.00 UNEMPLOYMENT BENEFITS	$ 391	$ -	$ -	$ (23)	$ -	0.0%
5-149-950.00 OTHER SUNDRY	$ 370	$ -	$ -	$ 99	$ -	0.0%
TOTAL SUNDRIES	**$ 15,969**	**$ 18,550**	**$ 18,550**	**$ 18,700**	**$ 20,920**	**12.8%**
AQUATICS TOTAL	**$ 1,049,811**	**$ 1,063,154**	**$ 1,063,154**	**$ 1,056,780**	**$ 1,121,863**	**5.5%**

CITY OF BRENHAM **101-GENERAL FUND**

POLICE

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL			*+ 050 additions*			
5-151-101.00 SALARIES & WAGES	$ 2,626,551	$ 2,537,745	$ 2,806,097	$ 2,647,275	$ 2,998,941	6.9%
5-151-102.00 OVERTIME PAY	$ 221,209	$ 180,000	$ 180,000	$ 199,776	$ 211,536	17.5%
5-151-103.00 OASDI/MEDICARE	$ 207,227	$ 208,926	$ 229,636	$ 205,000	$ 247,020	7.6%
5-151-103.02 MATCHING RETIREMENT	$ 297,387	$ 418,564	$ 460,423	$ 319,031	$ 548,000	19.0%
5-151-105.00 LONGEVITY PAY	$ 6,495	$ 3,225	$ 4,745	$ 5,100	$ 7,560	59.3%
5-151-105.01 AUTO/CERT	$ 3,610	$ 4,200	$ 4,200	$ 3,244	$ 3,600	-14.3%
5-151-106.00 MEDICAL INSURANCE	$ 410,084	$ 373,795	$ 432,807	$ 417,072	$ 487,650	12.7%
5-151-106.01 LIFE INSURANCE	$ 9,882	$ 9,566	$ 10,568	$ 9,188	$ 10,092	-4.5%
5-151-106.02 LONG TERM DISABILITY	$ 5,495	$ 5,271	$ 5,822	$ 5,116	$ 6,733	15.7%
5-151-107.00 WORKERS' COMPENSATION	$ 52,331	$ 36,377	$ 36,827	$ 54,525	$ 56,615	53.7%
5-151-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 66,239	$ 66,239	$ -	$ -	-100.0%
5-151-118.00 ACCRUED COMP TIME	$ 2,319	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL	**$ 3,842,590**	**$ 3,843,908**	**$ 4,237,364**	**$ 3,865,327**	**$ 4,577,748**	**8.0%**
SUPPLIES						
5-151-202.00 FUEL	$ 103,448	$ 97,000	$ 97,000	$ 127,959	$ 163,595	68.7%
5-151-203.00 TOOLS/SMALL EQUIPMENT	$ 480	$ 500	$ 500	$ 485	$ 500	0.0%
5-151-204.00 POSTAGE & FREIGHT	$ 1,071	$ 900	$ 900	$ 900	$ 900	0.0%
5-151-205.00 OFFICE SUPPLIES	$ 5,078	$ 8,600	$ 8,600	$ 8,500	$ 3,400	-60.5%
5-151-206.00 EMPLOYEE RELATIONS	$ 2,188	$ 4,500	$ 4,500	$ 4,500	$ 5,000	11.1%
5-151-207.00 REPRODUCTION & PRINTING	$ 2,082	$ 5,500	$ 5,500	$ 5,500	$ 5,900	7.3%
5-151-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ 32,876	$ 40,000	$ 40,000	$ 37,000	$ 45,100	12.8%
5-151-209.00 EDUCATIONAL	$ -	$ -	$ -	$ 63	$ 500	0.0%
5-151-210.00 BOTANICAL & AGRICULTURAL	$ -	$ 50	$ 50	$ 40	$ 50	0.0%
5-151-211.00 CLEANING AND JANITORIAL	$ 1,283	$ 1,750	$ 1,750	$ 1,500	$ 1,750	0.0%
5-151-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 56,626	$ 44,200	$ 44,200	$ 40,000	$ 515	-98.8%
5-151-213.00 COMMUNICATIONS EQUIPMENT	$ 1,440	$ 2,500	$ 2,500	$ 1,000	$ 1,400	-44.0%
5-151-218.00 PHOTOGRAPHY	$ 254	$ 250	$ 250	$ 250	$ 250	0.0%
5-151-221.00 SAFETY/FIRST AID SUPPLIES	$ 3,273	$ 1,000	$ 1,000	$ 1,000	$ 1,300	30.0%
5-151-223.00 SMALL APPLIANCES	$ -	$ 200	$ 200	$ 194	$ 900	350.0%
5-151-229.00 POLICE EVIDENCE SUPPLIES	$ 3,696	$ 4,000	$ 4,000	$ 4,000	$ 4,000	0.0%
5-151-230.00 AMMO/GUN/TASER/MISC	$ 32,390	$ 32,000	$ 32,000	$ 32,000	$ 35,020	9.4%
5-151-250.00 OTHER SUPPLIES	$ 1,671	$ 2,500	$ 2,500	$ 2,000	$ 2,500	0.0%
TOTAL SUPPLIES	**$ 247,856**	**$ 245,450**	**$ 245,450**	**$ 266,891**	**$ 272,580**	**11.1%**
MAINTENANCE						
5-151-303.00 VEHICLES/LARGE EQUIPMENT	$ 86,597	$ 55,000	$ 55,000	$ 55,000	$ 65,000	18.2%
5-151-304.00 MACHINERY/EQUIPMENT	$ -	$ -	$ -	$ 91	$ -	0.0%
5-151-304.20 POLICE SPECIALIZED EQUIPMENT	$ -	$ -	$ -	$ -	$ 1,000	0.0%
5-151-309.00 COMMUNICATION/PHOTO EQUIP	$ 2,006	$ 2,000	$ 2,000	$ 1,500	$ 2,000	0.0%
5-151-310.00 LANDS/GROUNDS	$ -	$ -	$ -	$ 788	$ 1,500	0.0%
5-151-312.00 BUILDINGS/APPLIANCES	$ 30,900	$ 19,500	$ 19,500	$ 25,688	$ 19,500	0.0%
5-151-350.00 OTHER MAINTENANCE	$ 50	$ 250	$ 250	$ 100	$ 250	0.0%
TOTAL MAINTENANCE	**$ 119,553**	**$ 76,750**	**$ 76,750**	**$ 83,168**	**$ 89,250**	**16.3%**

CITY OF BRENHAM **101-GENERAL FUND**

POLICE

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-151-401.00 ELECTRICAL	$ 53,201	$ 70,000	$ 70,000	$ 60,000	$ 62,400	-10.9%
5-151-403.00 TELEPHONE	$ 40,984	$ 42,000	$ 42,000	$ 36,000	$ 41,912	-0.2%
5-151-405.00 WATER	$ 3,031	$ 1,371	$ 1,371	$ 1,420	$ 3,100	126.1%
5-151-405.50 DRAINAGE CHARGE	$ 787	$ 787	$ 787	$ 700	$ 800	1.7%
5-151-406.00 SEWER	$ 440	$ 364	$ 364	$ 400	$ 500	37.4%
5-151-406.60 DISPOSAL FEES	$ -	$ 30	$ 30	$ 30	$ 25	-16.7%
5-151-408.10 RENTALS/LEASES-FLEET	$ -	$ 300	$ 300	$ 6,927	$ 300	0.0%
5-151-408.20 RENTAL/LEASES-VERF	$ 124,980	$ 187,548	$ 187,548	$ 187,548	$ -	-100.0%
5-151-409.00 ADVERTISEMENTS/LEGAL NOTICES	$ 298	$ 500	$ 500	$ 600	$ 500	0.0%
5-151-411.00 CITY ATTORNEY'S FEES	$ 15	$ 3,000	$ 3,000	$ 3,000	$ 3,000	0.0%
5-151-415.00 JANITORIAL SERVICES	$ 31,797	$ 32,483	$ 32,483	$ 32,838	$ 32,483	0.0%
5-151-424.00 SERVICE CONTRACTS	$ 41,990	$ 47,120	$ 105,536	$ 47,120	$ 43,945	-58.4%
5-151-442.00 CONTRACT MOWING/LANDSCAPING	$ 3,093	$ 2,965	$ 2,965	$ 3,818	$ 2,965	0.0%
5-151-450.00 OTHER SERVICES	$ 6,650	$ 8,500	$ 8,500	$ 8,500	$ 8,500	0.0%
TOTAL SERVICES	**$ 307,266**	**$ 396,968**	**$ 455,384**	**$ 388,901**	**$ 200,430**	**-56.0%**
NON-CAPITAL ASSETS						
5-151-712.00 OFFICE FURNITURE/EQUIPMENT	$ -	$ -	$ -	$ 900	$ 9,014	0.0%
5-151-714.00 RADIOS/RADAR/CAMERAS	$ 12,590	$ 16,050	$ 16,050	$ 16,050	$ 21,800	35.8%
5-151-715.00 OTHER	$ -	$ 28,290	$ 28,290	$ 26,737	$ 26,737	-5.5%
TOTAL NON-CAPTIAL ASSETS	**$ 12,590**	**$ 44,340**	**$ 44,340**	**$ 43,687**	**$ 57,551**	**29.8%**
CAPITAL						
5-151-802.00 BUILDINGS	$ -	$ -	$ -	$ -	$ -	0.0%
5-151-813.00 VEHICLES	$ -	$ -	$ -	$ -	$ 363,336	0.0%
TOTAL CAPITAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 363,336**	**0.0%**
SUNDRIES						
5-151-901.00 LIAB/CASUALTY INSURANCE	$ 62,039	$ 63,900	$ 63,900	$ 69,172	$ 78,164	22.3%
5-151-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 32,721	$ 35,000	$ 36,250	$ 35,000	$ 36,500	0.7%
5-151-908.10 MILEAGE	$ 368	$ -	$ -	$ 190	$ -	0.0%
5-151-908.20 CONTINUING EDUCATION	$ 9,563	$ 10,000	$ 10,000	$ 12,823	$ 15,000	50.0%
5-151-910.00 BOARD/CMITTEE/VOLNTR RELATIONS	$ 280	$ 2,500	$ 2,500	$ 1,500	$ 1,000	-60.0%
5-151-950.00 OTHER SUNDRY	$ 1,001	$ 1,000	$ 1,000	$ 1,000	$ 1,000	0.0%
5-151-950.11 CITIZEN POLICE ACADEMY-EXP	$ 4,756	$ 5,000	$ 5,000	$ 5,000	$ 5,000	0.0%
5-151-950.21 CRIMINAL ENFORCEMENT	$ 900	$ -	$ -	$ -	$ -	0.0%
5-151-950.40 NARCOTICS ENFORCEMENT	$ 4,000	$ 4,000	$ 4,000	$ 2,000	$ 4,000	0.0%
5-151-950.50 SHOOTING RANGE EXPENSE	$ 2,713	$ 3,000	$ 3,000	$ 3,000	$ 3,000	0.0%
5-151-951.00 K-9 PROGRAM EXPENSE	$ 86	$ -	$ -	$ -	$ -	0.0%
TOTAL SUNDRIES	**$ 118,427**	**$ 124,400**	**$ 125,650**	**$ 129,685**	**$ 145,414**	**15.7%**
POLICE TOTAL	**$ 4,648,282**	**$ 4,731,816**	**$ 5,184,938**	**$ 4,777,659**	**$ 5,706,309**	**10.1%**

CITY OF BRENHAM **101-GENERAL FUND**

FIRE

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL			*+ 050 additions*			
5-152-101.00 SALARIES & WAGES	$ 1,123,013	$ 1,175,910	$ 1,355,954	$ 1,155,987	$ 1,446,771	6.7%
5-152-102.00 OVERTIME PAY	$ 207,079	$ 144,000	$ 144,000	$ 155,438	$ 160,000	11.1%
5-152-103.00 OASDI/MEDICARE	$ 99,236	$ 102,422	$ 107,406	$ 93,192	$ 123,931	15.4%
5-152-103.02 MATCHING RETIREMENT	$ 139,910	$ 204,983	$ 215,071	$ 187,866	$ 255,016	18.6%
5-152-105.00 LONGEVITY PAY	$ 2,213	$ 1,380	$ 1,988	$ 2,028	$ 2,220	11.7%
5-152-105.01 AUTO/CERT	$ 12,842	$ 15,000	$ 15,000	$ 7,770	$ 7,800	-48.0%
5-152-106.00 MEDICAL INSURANCE	$ 153,725	$ 145,043	$ 165,293	$ 145,682	$ 189,807	14.8%
5-152-106.01 LIFE INSURANCE	$ 4,282	$ 4,483	$ 4,724	$ 3,774	$ 5,059	7.1%
5-152-106.02 LONG TERM DISABILITY	$ 2,380	$ 2,480	$ 2,614	$ 2,294	$ 3,379	29.3%
5-152-106.10 HRA EXPENSE	$ 3,705	$ -	$ -	$ -	$ -	0.0%
5-152-107.00 WORKERS' COMPENSATION	$ 28,321	$ 19,068	$ 19,188	$ 26,366	$ 32,591	69.8%
5-152-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 30,302	$ 30,302	$ -	$ -	-100.0%
5-152-118.00 ACCRUED COMP TIME	$ (13)	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL	**$ 1,776,693**	**$ 1,845,071**	**$ 2,061,540**	**$ 1,780,397**	**$ 2,226,574**	**8.0%**
SUPPLIES						
5-152-201.00 CHEMICALS	$ 1,908	$ 4,000	$ 4,000	$ 4,000	$ 4,400	10.0%
5-152-202.00 FUEL	$ 17,677	$ 17,000	$ 17,075	$ 25,078	$ 29,822	74.7%
5-152-203.00 TOOLS/SMALL EQUIPMENT	$ 2,044	$ 5,000	$ 5,000	$ 5,000	$ 6,000	20.0%
5-152-204.00 POSTAGE & FREIGHT	$ 487	$ 1,000	$ 1,000	$ 1,500	$ 1,500	50.0%
5-152-205.00 OFFICE SUPPLIES	$ 2,088	$ 3,000	$ 3,000	$ 3,000	$ 3,000	0.0%
5-152-206.00 EMPLOYEE RELATIONS	$ 2,854	$ 2,000	$ 2,000	$ 2,000	$ 2,200	10.0%
5-152-207.00 REPRODUCTION & PRINTING	$ 1,762	$ 3,000	$ 3,000	$ 3,000	$ 5,000	66.7%
5-152-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ 33,750	$ 32,000	$ 41,000	$ 41,000	$ 41,000	0.0%
5-152-209.00 EDUCATIONAL	$ 3,744	$ 4,000	$ 4,000	$ 4,000	$ 4,000	0.0%
5-152-211.00 CLEANING AND JANITORIAL	$ 3,358	$ 2,500	$ 2,500	$ 2,500	$ 3,000	20.0%
5-152-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 15,322	$ 7,700	$ 7,900	$ 1,439	$ -	-100.0%
5-152-213.00 COMMUNICATIONS EQUIPMENT	$ 576	$ 2,500	$ 2,500	$ 2,500	$ 4,000	60.0%
5-152-217.00 FIRE DEPT-GROCERIES/MISC	$ 656	$ 1,300	$ 1,300	$ 1,300	$ 1,300	0.0%
5-152-218.00 PHOTOGRAPHY	$ -	$ 400	$ 400	$ 200	$ 200	-50.0%
5-152-221.00 SAFETY/FIRST AID SUPPLIES	$ 6,045	$ 7,500	$ 7,500	$ 7,500	$ 7,500	0.0%
5-152-223.00 SMALL APPLIANCES	$ 147	$ 1,000	$ 1,000	$ 1,000	$ 1,000	0.0%
5-152-230.00 AMMUNITION/GUNS	$ -	$ 500	$ 500	$ -	$ 500	0.0%
5-152-250.00 OTHER SUPPLIES	$ 3,327	$ 4,000	$ 4,250	$ 3,800	$ 4,000	-5.9%
TOTAL SUPPLIES	**$ 95,745**	**$ 98,400**	**$ 107,925**	**$ 108,817**	**$ 118,422**	**9.7%**
MAINTENANCE						
5-152-303.00 VEHICLES/LARGE EQUIPMENT	$ 117,830	$ 60,000	$ 60,000	$ 60,000	$ 68,000	13.3%
5-152-304.00 MACHINERY/EQUIPMENT	$ 15,233	$ 30,000	$ 34,000	$ 28,000	$ 40,000	17.6%
5-152-304.10 PPE TESTING & REPAIR	$ 10,625	$ 10,000	$ 10,000	$ 10,000	$ 10,500	5.0%
5-152-309.00 COMMUNICATION/PHOTO EQUIP	$ 3,767	$ 2,500	$ 2,500	$ 2,500	$ 2,800	12.0%
5-152-310.00 LAND/GROUNDS	$ 130	$ -	$ -	$ 500	$ 2,000	0.0%
5-152-312.00 BUILDINGS/APPLIANCES	$ 16,723	$ 12,000	$ 12,000	$ 12,000	$ 18,000	50.0%
5-152-313.00 COMPUTER/OFFICE EQUIPMENT	$ -	$ -	$ -	$ 790	$ 1,000	0.0%
5-152-350.00 OTHER MAINTENANCE	$ -	$ 500	$ 500	$ 500	$ 500	0.0%
TOTAL MAINTENANCE	**$ 164,308**	**$ 115,000**	**$ 119,000**	**$ 114,290**	**$ 142,800**	**20.0%**

CITY OF BRENHAM **101-GENERAL FUND**

FIRE

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-152-401.00 ELECTRICAL	$ 38,023	$ 44,026	$ 47,626	$ 43,000	$ 43,000	-9.7%
5-152-403.00 TELEPHONE	$ 9,894	$ 9,900	$ 9,900	$ 7,000	$ 9,900	0.0%
5-152-404.00 GAS	$ 3,273	$ 3,071	$ 3,071	$ 5,500	$ 5,500	79.1%
5-152-405.00 WATER	$ 1,219	$ 1,448	$ 1,448	$ 1,300	$ 1,300	-10.2%
5-152-405.50 DRAINAGE CHARGE	$ 2,825	$ 2,825	$ 2,825	$ 2,825	$ 2,900	2.7%
5-152-406.00 SEWER	$ 1,655	$ 2,009	$ 2,009	$ 1,800	$ 1,800	-10.4%
5-152-406.50 GARBAGE	$ 2,747	$ 2,747	$ 2,747	$ 2,700	$ 2,750	0.1%
5-152-406.60 DISPOSAL FEES	$ 70	$ 100	$ 100	$ 159	$ 100	0.0%
5-152-408.10 RENTALS/LEASES-FLEET	$ 388	$ -	$ -	$ -	$ -	0.0%
5-152-408.20 RENTALS/LEASES-VERF	$ 10,718	$ 73,091	$ 73,091	$ 74,000	$ 10,718	-85.3%
5-152-410.00 PHYSICALS	$ 21,000	$ 27,389	$ 27,389	$ 28,000	$ 28,000	2.2%
5-152-415.00 JANITORIAL SERVICES	$ 5,023	$ 4,241	$ 4,241	$ 6,000	$ 6,000	41.5%
5-152-422.00 CONTRACT LABOR	$ 55,000	$ -	$ -	$ -	$ -	0.0%
5-152-424.00 SERVICE CONTRACTS	$ 54,658	$ 62,000	$ 87,553	$ 62,000	$ 78,000	-10.9%
5-152-424.05 BVWACS	$ -	$ -	$ 53,306	$ -	$ 49,211	-7.7%
5-152-442.00 CONTRACT MOWING/LANDSCAPING	$ 1,390	$ 1,360	$ 1,360	$ 3,000	$ 1,500	10.3%
5-152-450.00 OTHER SERVICES	$ 1,990	$ 1,000	$ 1,000	$ 1,000	$ 1,900	90.0%
TOTAL SERVICES	**$ 209,873**	**$ 235,207**	**$ 317,666**	**$ 238,284**	**$ 242,579**	**-23.6%**
NON-CAPITAL ASSETS						
5-152-702.00 BUILDINGS/BUILDING IMPROVEMEN	$ 38,690	$ -	$ -	$ 7,000	$ 50,000	0.0%
5-152-712.00 OFFICE FURNITURE/EQUIPMENT	$ 2,750	$ -	$ -	$ 14,105	$ 15,000	0.0%
5-152-714.00 RADIOS/RADAR/CAMERAS	$ -	$ -	$ -	$ 837	$ 7,000	0.0%
5-152-715.00 OTHER CAPITAL	$ 20,709	$ -	$ -	$ 9,459	$ -	0.0%
TOTAL NON-CAPTIAL ASSETS	**$ 62,149**	**$ -**	**$ -**	**$ 31,401**	**$ 72,000**	**0.0%**
CAPITAL						
5-152-802.00 BUILDINGS	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL CAPITAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
SUNDRIES						
5-152-901.00 LIAB/CASUALTY INSURANCE	$ 16,054	$ 16,550	$ 16,900	$ 16,935	$ 19,137	13.2%
5-152-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 21,673	$ 30,500	$ 30,500	$ 30,500	$ 30,000	-1.6%
5-152-908.10 MILEAGE	$ -	$ 1,500	$ 1,500	$ -	$ 1,500	0.0%
5-152-908.20 CONTINUING EDUCATION	$ -	$ -	$ -	$ -	$ 3,000	0.0%
5-152-929.00 FIRE FIGHTERS' PENSION	$ 46,760	$ 58,800	$ 58,800	$ 58,800	$ 58,800	0.0%
5-152-930.00 SPECIAL EVENTS	$ -	$ -	$ -	$ 250	$ -	0.0%
5-152-939.00 MOVING/HOUSING/INTERIM EXPENS	$ 7,674	$ -	$ -	$ 5,700	$ -	0.0%
5-152-949.00 UNEMPLOYMENT BENEFITS	$ 669	$ -	$ -	$ 9,909	$ -	0.0%
5-152-950.00 OTHER SUNDRY	$ 1,046	$ 300	$ 300	$ 300	$ 300	0.0%
TOTAL SUNDRIES	**$ 93,876**	**$ 107,650**	**$ 108,000**	**$ 122,394**	**$ 112,737**	**4.4%**
FIRE TOTAL	**$ 2,402,644**	**$ 2,401,328**	**$ 2,714,131**	**$ 2,395,583**	**$ 2,915,111**	**7.4%**

CITY OF BRENHAM — **101-GENERAL FUND**

ANIMAL SERVICES

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-154-101.00 SALARIES & WAGES	$ 242,043	$ 264,089	$ 264,089	$ 221,598	$ 265,869	0.7%
5-154-102.00 OVERTIME PAY	$ 6,750	$ 17,000	$ 17,000	$ 6,607	$ 7,000	-58.8%
5-154-103.00 OASDI/MEDICARE	$ 19,868	$ 22,291	$ 22,291	$ 17,214	$ 21,564	-3.3%
5-154-103.02 MATCHING RETIREMENT	$ 26,811	$ 44,658	$ 44,658	$ 35,394	$ 47,912	7.3%
5-154-105.00 LONGEVITY PAY	$ 1,242	$ 1,778	$ 1,778	$ 626	$ 1,200	-32.5%
5-154-105.03 STANDBY	$ 7,515	$ 8,150	$ 8,150	$ 6,761	$ 7,600	-6.7%
5-154-106.00 MEDICAL INSURANCE	$ 53,391	$ 55,348	$ 55,348	$ 37,521	$ 53,699	-3.0%
5-154-106.01 LIFE INSURANCE	$ 893	$ 1,002	$ 1,002	$ 685	$ 885	-11.7%
5-154-106.02 LONG TERM DISABILITY	$ 495	$ 548	$ 548	$ 401	$ 589	7.4%
5-154-107.00 WORKERS' COMPENSATION	$ 6,635	$ 5,421	$ 5,421	$ 6,201	$ 6,603	21.8%
5-154-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 6,763	$ 6,763	$ -	$ -	-100.0%
5-154-118.00 ACCRUED COMP TIME	$ 228	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL	**$ 365,871**	**$ 427,048**	**$ 427,048**	**$ 333,008**	**$ 412,919**	**-3.3%**
SUPPLIES						
5-154-201.00 CHEMICALS	$ 58	$ 250	$ 250	$ 335	$ 300	20.0%
5-154-202.00 FUEL	$ 3,695	$ 4,000	$ 4,000	$ 6,081	$ 6,875	71.9%
5-154-203.00 TOOLS/SMALL EQUIPMENT	$ 1,082	$ 1,500	$ 1,500	$ 1,500	$ 3,650	143.3%
5-154-204.00 POSTAGE & FREIGHT	$ 414	$ 1,500	$ 1,500	$ 1,000	$ 1,000	-33.3%
5-154-205.00 OFFICE SUPPLIES	$ 1,034	$ 1,700	$ 1,700	$ 1,700	$ 3,000	76.5%
5-154-206.00 EMPLOYEE RELATIONS	$ 241	$ 400	$ 400	$ 400	$ 400	0.0%
5-154-207.00 REPRODUCTION & PRINTING	$ 1,841	$ 2,000	$ 2,000	$ 1,000	$ 1,500	-25.0%
5-154-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ 3,995	$ 4,200	$ 4,200	$ 4,200	$ 4,200	0.0%
5-154-210.00 BOTANICAL & AGRICULTURAL	$ 46	$ -	$ -	$ -	$ -	0.0%
5-154-211.00 CLEANING AND JANITORIAL	$ 5,102	$ 7,000	$ 7,000	$ 7,000	$ 7,000	0.0%
5-154-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 3,549	$ 2,800	$ 2,800	$ 2,100	$ -	-100.0%
5-154-213.00 COMMUNICATIONS EQUIPMENT	$ -	$ -	$ -	$ 36	$ -	0.0%
5-154-215.00 ANIMAL CONTRL/SHELTER SUPPLIES	$ 33,842	$ 35,000	$ 35,000	$ 35,000	$ 35,000	0.0%
5-154-221.00 SAFETY/FIRST AID SUPPLIES	$ 129	$ 350	$ 350	$ 350	$ 350	0.0%
5-154-250.00 OTHER SUPPLIES	$ 458	$ 500	$ 500	$ 500	$ 500	0.0%
TOTAL SUPPLIES	**$ 55,486**	**$ 61,200**	**$ 61,200**	**$ 61,202**	**$ 63,775**	**4.2%**
MAINTENANCE						
5-154-303.00 VEHICLES/LARGE EQUIPMENT	$ 1,529	$ 2,000	$ 2,000	$ 2,250	$ 2,000	0.0%
5-154-310.00 LAND/GROUNDS	$ 28	$ -	$ -	$ 4	$ 700	0.0%
5-154-312.00 BUILDINGS/APPLIANCES	$ 15,706	$ 5,300	$ 5,300	$ 5,300	$ 5,500	3.8%
5-154-350.00 OTHER MAINTENANCE	$ 1,767	$ -	$ -	$ -	$ -	0.0%
TOTAL MAINTENANCE	**$ 19,030**	**$ 7,300**	**$ 7,300**	**$ 7,554**	**$ 8,200**	**12.3%**

CITY OF BRENHAM **101-GENERAL FUND**

ANIMAL SERVICES

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-154-401.00 ELECTRICAL	$ 17,074	$ 18,000	$ 18,000	$ 17,500	$ 17,500	-2.8%
5-154-403.00 TELEPHONE	$ 531	$ 600	$ 600	$ 600	$ 600	0.0%
5-154-404.00 GAS	$ 3,370	$ 3,218	$ 3,218	$ 7,500	$ 8,000	148.6%
5-154-405.00 WATER	$ 2,108	$ 1,503	$ 1,503	$ 1,500	$ 2,200	46.4%
5-154-405.50 DRAINAGE CHARGE	$ 787	$ 787	$ 787	$ 788	$ 800	1.7%
5-154-406.00 SEWER	$ 782	$ 993	$ 993	$ 993	$ 1,000	0.7%
5-154-406.60 DISPOSAL FEES	$ 123	$ 150	$ 150	$ 150	$ 150	0.0%
5-154-408.20 RENTAL/LEASES-VERF	$ -	$ 7,559	$ 7,559	$ 7,559	$ 7,559	0.0%
5-154-409.00 ADVERTISEMENTS/LEGAL NOTICES	$ 1,568	$ 1,000	$ 1,000	$ 1,000	$ 1,000	0.0%
5-154-415.00 JANITORIAL SERVICES	$ 350	$ 1,000	$ 1,000	$ 1,000	$ 1,200	20.0%
5-154-416.00 VETERINARIAN SERVICES	$ 21,211	$ 17,000	$ 17,000	$ 17,000	$ 17,000	0.0%
5-154-417.50 ANIMAL ADOPTION COUPON EXPENS	$ 31,276	$ 30,000	$ 30,000	$ 30,000	$ 30,000	0.0%
5-154-424.00 SERVICE CONTRACTS	$ 11,727	$ 12,500	$ 12,500	$ 12,500	$ 12,500	0.0%
5-154-442.00 CONTRACT MOWING/LANDSCAPING	$ 2,230	$ 2,060	$ 2,060	$ 2,060	$ 2,060	0.0%
5-154-450.00 OTHER SERVICES	$ 1,910	$ 1,500	$ 1,500	$ 1,500	$ 1,500	0.0%
TOTAL SERVICES	**$ 95,047**	**$ 97,870**	**$ 97,870**	**$ 101,650**	**$ 103,069**	**5.3%**
NON-CAPITAL ASSETS						
5-154-702.00 BUILDINGS	$ -	$ -	$ -	$ -	$ 2,000	0.0%
5-154-714.00 RADIOS/RADAR/CAMERAS	$ 168	$ 8,314	$ 8,314	$ 9,749	$ 5,969	-28.2%
5-154-715.00 OTHER CAPITAL	$ -	$ 1,200	$ 1,200	$ 1,591	$ -	-100.0%
TOTAL NON-CAPTIAL ASSETS	**$ 168**	**$ 9,514**	**$ 9,514**	**$ 11,340**	**$ 7,969**	**-16.2%**
SUNDRIES						
5-154-901.00 LIAB/CASUALTY INSURANCE	$ 6,757	$ 7,000	$ 7,000	$ 7,054	$ 7,971	13.9%
5-154-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 1,087	$ 2,200	$ 2,200	$ 2,200	$ 2,200	0.0%
5-154-910.00 BOARD/CMTTEE/VOLNTR RELATIONS	$ 442	$ 500	$ 500	$ 400	$ 400	-20.0%
5-154-950.00 OTHER SUNDRY	$ (47)	$ 100	$ 100	$ 100	$ 100	0.0%
TOTAL SUNDRIES	**$ 8,239**	**$ 9,800**	**$ 9,800**	**$ 9,754**	**$ 10,671**	**8.9%**
ANIMAL SERVICES TOTAL	**$ 543,841**	**$ 612,732**	**$ 612,732**	**$ 524,508**	**$ 606,603**	**-1.0%**

CITY OF BRENHAM **101-GENERAL FUND**

MUNICIPAL COURT

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-155-101.00 SALARIES & WAGES	$ 248,172	$ 233,541	$ 233,541	$ 222,841	$ 226,297	-3.1%
5-155-102.00 OVERTIME PAY	$ 1,461	$ 500	$ 500	$ 310	$ 500	0.0%
5-155-103.00 OASDI/MEDICARE	$ 12,987	$ 18,081	$ 18,081	$ 16,667	$ 17,781	-1.7%
5-155-103.02 MATCHING RETIREMENT	$ 20,084	$ 28,154	$ 28,154	$ 24,700	$ 30,067	6.8%
5-155-105.00 LONGEVITY PAY	$ 1,861	$ 1,925	$ 1,925	$ 1,045	$ 1,440	-25.2%
5-155-105.01 AUTO/CERT	$ 450	$ -	$ -	$ 3,300	$ 3,900	0.0%
5-155-106.00 MEDICAL INSURANCE	$ 32,906	$ 38,762	$ 38,762	$ 31,567	$ 36,122	-6.8%
5-155-106.01 LIFE INSURANCE	$ 613	$ 624	$ 624	$ 557	$ 554	-11.3%
5-155-106.02 LONG TERM DISABILITY	$ 366	$ 378	$ 378	$ 316	$ 369	-2.3%
5-155-107.00 WORKERS' COMPENSATION	$ 581	$ 291	$ 291	$ 503	$ 368	26.5%
5-155-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 4,444	$ 4,444	$ -	$ -	-100.0%
5-155-118.00 ACCRUED COMP TIME	$ (3,282)	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL	**$ 316,199**	**$ 326,700**	**$ 326,700**	**$ 301,806**	**$ 317,398**	**-2.8%**
SUPPLIES						
5-155-202.00 FUEL	$ 35	$ 100	$ 100	$ -	$ -	-100.0%
5-155-204.00 POSTAGE & FREIGHT	$ 4,863	$ 5,200	$ 5,200	$ 4,210	$ 4,700	-9.6%
5-155-205.00 OFFICE SUPPLIES	$ 1,395	$ 2,000	$ 2,000	$ 1,590	$ 2,000	0.0%
5-155-206.00 EMPLOYEE RELATIONS	$ 251	$ 500	$ 500	$ 450	$ 500	0.0%
5-155-207.00 REPRODUCTION & PRINTING	$ 2,926	$ 3,200	$ 3,200	$ 3,220	$ 2,500	-21.9%
5-155-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ -	$ 250	$ 250	$ 250	$ 250	0.0%
5-155-209.00 EDUCATIONAL	$ -	$ 200	$ 200	$ 315	$ 250	25.0%
5-155-211.00 CLEANING AND JANITORIAL	$ 213	$ 200	$ 200	$ 200	$ 200	0.0%
5-155-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 6	$ 500	$ 500	$ 524	$ -	-100.0%
5-155-213.00 COMMUNICATIONS EQUIPMENT	$ 54	$ 700	$ 700	$ 525	$ 650	-7.1%
5-155-250.00 OTHER SUPPLIES	$ 114	$ 50	$ 50	$ 50	$ 50	0.0%
TOTAL SUPPLIES	**$ 9,857**	**$ 12,900**	**$ 12,900**	**$ 11,334**	**$ 11,100**	**-14.0%**
MAINTENANCE						
5-155-303.00 VEHICLES/LARGE EQUIPMENT	$ 145	$ 500	$ 500	$ 50	$ 150	-70.0%
5-155-312.00 BUILDING MAINTENANCE	$ -	$ -	$ -	$ 65	$ -	0.0%
TOTAL MAINTENANCE	**$ 145**	**$ 500**	**$ 500**	**$ 115**	**$ 150**	**-70.0%**
SERVICES						
5-155-403.00 TELEPHONE	$ 1,158	$ 1,100	$ 1,100	$ 600	$ 650	-40.9%
5-155-419.00 LEGAL FEES	$ 32,899	$ 45,000	$ 45,000	$ 33,900	$ 42,000	-6.7%
5-155-424.00 SERVICE CONTRACTS	$ 24,919	$ 24,500	$ 24,500	$ 28,600	$ 25,500	4.1%
5-155-450.00 OTHER SERVICES	$ 218	$ 100	$ 100	$ 100	$ 100	0.0%
TOTAL SERVICES	**$ 59,194**	**$ 70,700**	**$ 70,700**	**$ 63,200**	**$ 68,250**	**-3.5%**
SUNDRIES						
5-155-901.00 LIAB/CASUALTY INSURANCE	$ 919	$ 1,000	$ 1,000	$ 683	$ 772	-22.8%
5-155-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 1,608	$ 5,000	$ 5,000	$ 3,500	$ 5,000	0.0%
5-155-908.10 MILEAGE	$ 324	$ 2,100	$ 2,100	$ 1,900	$ 2,100	0.0%
5-155-949.00 UNEMPLOYMENT BENEFITS	$ -	$ -	$ -	$ 2,130	$ -	0.0%
5-155-950.00 OTHER SUNDRY	$ 599	$ 150	$ 150	$ 150	$ 150	0.0%
TOTAL SUNDRIES	**$ 3,450**	**$ 8,250**	**$ 8,250**	**$ 8,363**	**$ 8,022**	**-2.8%**
MUNICIPAL COURT TOTAL	**$ 388,845**	**$ 419,050**	**$ 419,050**	**$ 384,818**	**$ 404,919**	**-3.4%**

CITY OF BRENHAM **101-GENERAL FUND**

PUBLIC WORKS

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-167-101.00 SALARIES & WAGES	$ 54,986	$ 86,601	$ 86,601	$ 137,557	$ 200,115	131.1%
5-167-103.00 OASDI/MEDICARE	$ 4,519	$ 7,643	$ 7,643	$ 12,288	$ 15,892	107.9%
5-167-103.02 MATCHING RETIREMENT	$ 6,031	$ 14,302	$ 14,302	$ 25,721	$ 35,274	146.6%
5-167-105.00 LONGEVITY PAY	$ 1,089	$ 1,148	$ 1,148	$ 1,909	$ 1,260	9.8%
5-167-105.01 AUTO/CERT	$ 6,017	$ 12,000	$ 12,000	$ 11,933	$ 6,000	-50.0%
5-167-106.00 MEDICAL INSURANCE	$ 6,197	$ 10,495	$ 10,495	$ 14,472	$ 27,334	160.4%
5-167-106.01 LIFE INSURANCE	$ 206	$ 337	$ 337	$ 537	$ 649	92.6%
5-167-106.02 LONG TERM DISABILITY	$ 115	$ 188	$ 188	$ 299	$ 433	130.5%
5-167-107.00 WORKERS' COMPENSATION	$ 131	$ 115	$ 115	$ 335	$ 1,304	1033.9%
5-167-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 2,127	$ 2,127	$ -	$ -	-100.0%
TOTAL PERSONNEL	**$ 79,291**	**$ 134,956**	**$ 134,956**	**$ 205,051**	**$ 288,262**	**113.6%**
SUPPLIES						
5-167-202.00 FUEL	$ -	$ -	$ -	$ 50	$ 50	0.0%
5-167-204.00 POSTAGE & FREIGHT	$ 54	$ 100	$ 100	$ 130	$ 130	30.0%
5-167-205.00 OFFICE SUPPLIES	$ 8	$ 150	$ 150	$ 200	$ 200	33.3%
5-167-206.00 EMPLOYEE RELATIONS	$ 389	$ 200	$ 200	$ 200	$ 250	25.0%
5-167-207.00 REPRODUCTION & PRINTING	$ -	$ 100	$ 100	$ 100	$ 100	0.0%
5-167-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ 275	$ 250	$ 250	$ 250	$ 450	80.0%
5-167-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 4,038	$ 1,200	$ 1,200	$ -	$ -	-100.0%
5-167-213.00 COMMUNICATIONS EQUIPMENT	$ -	$ 300	$ 300	$ 300	$ 300	0.0%
5-167-250.00 OTHER SUPPLIES	$ -	$ 100	$ 100	$ 100	$ 100	0.0%
TOTAL SUPPLIES	**$ 4,764**	**$ 2,400**	**$ 2,400**	**$ 1,330**	**$ 1,580**	**-34.2%**
SERVICES						
5-167-402.00 AUDITS/CONSULTANTS FEES	$ 45,027	$ 23,000	$ 19,250	$ 23,000	$ 5,000	-74.0%
5-167-409.00 ADVERTISEMENTS/LEGAL NOTICES	$ 808	$ 1,000	$ 1,000	$ 1,000	$ 1,000	0.0%
5-167-424.00 SERVICE CONTRACTS	$ 8,802	$ 9,544	$ 11,544	$ 11,620	$ 12,698	10.0%
5-167-450.00 OTHER SERVICES	$ 204	$ 200	$ 200	$ 200	$ 200	0.0%
TOTAL SERVICES	**$ 54,841**	**$ 33,744**	**$ 31,994**	**$ 35,820**	**$ 18,898**	**-40.9%**
NON-CAPITAL ASSETS						
5-167-712.00 OFFICE FURNITURE/EQUIPMENT	$ -	$ 1,500	$ 3,250	$ 3,219	$ -	-100.0%
TOTAL NON-CAPTIAL ASSETS	**$ -**	**$ 1,500**	**$ 3,250**	**$ 3,219**	**$ -**	**-100.0%**
SUNDRIES						
5-167-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 445	$ 1,500	$ 1,500	$ 1,500	$ 2,500	66.7%
5-167-908.10 MILEAGE	$ -	$ 100	$ 100	$ 225	$ 240	140.0%
TOTAL SUNDRIES	**$ 445**	**$ 1,600**	**$ 1,600**	**$ 1,725**	**$ 2,740**	**71.3%**
PUBLIC WORKS TOTAL	**$ 139,341**	**$ 174,200**	**$ 174,200**	**$ 247,145**	**$ 311,480**	**78.8%**

CITY OF BRENHAM **101-GENERAL FUND**

INFORMATION TECHNOLOGY

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-172-101.00 SALARIES & WAGES	$ 286,396	$ 354,508	$ 354,508	$ 280,394	$ 378,181	6.7%
5-172-102.00 OVERTIME PAY	$ 131	$ -	$ -	$ 750	$ 500	0.0%
5-172-103.00 OASDI/MEDICARE	$ 18,444	$ 27,765	$ 27,765	$ 21,735	$ 29,560	6.5%
5-172-103.02 MATCHING RETIREMENT	$ 30,622	$ 55,677	$ 55,677	$ 36,368	$ 65,679	18.0%
5-172-105.00 LONGEVITY PAY	$ 1,422	$ 1,728	$ 1,728	$ 1,186	$ 1,440	-16.7%
5-172-105.01 AUTO/CERT	$ 6,017	$ 6,000	$ 6,000	$ 5,705	$ 6,000	0.0%
5-172-105.03 STANDBY	$ -	$ -	$ -	$ -	$ -	0.0%
5-172-106.00 MEDICAL INSURANCE	$ 35,146	$ 47,310	$ 47,310	$ 43,443	$ 59,095	24.9%
5-172-106.01 LIFE INSURANCE	$ 998	$ 1,292	$ 1,292	$ 976	$ 1,209	-6.4%
5-172-106.02 LONG TERM DISABILITY	$ 585	$ 750	$ 750	$ 522	$ 807	7.6%
5-172-107.00 WORKERS' COMPENSATION	$ 1,486	$ 1,198	$ 1,198	$ 1,484	$ 1,644	37.2%
5-172-116.00 SALARIES/WAGES CONTINGENCY	$ -	$ 8,650	$ 8,650	$ -	$ -	-100.0%
5-172-118.00 ACCRUED COMP TIME	$ (278)	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL	**$ 380,969**	**$ 504,878**	**$ 504,878**	**$ 392,563**	**$ 544,115**	**7.8%**
SUPPLIES						
5-172-202.00 FUEL	$ 378	$ 275	$ 275	$ 550	$ 650	136.4%
5-172-203.00 TOOLS/SMALL EQUIPMENT	$ 30	$ 100	$ 100	$ 100	$ 100	0.0%
5-172-204.00 POSTAGE & FREIGHT	$ -	$ 50	$ 50	$ 50	$ 50	0.0%
5-172-205.00 OFFICE SUPPLIES	$ 132	$ 100	$ 100	$ 505	$ 100	0.0%
5-172-206.00 EMPLOYEE RELATIONS	$ 499	$ 560	$ 560	$ 906	$ 960	71.4%
5-172-207.00 REPRODUCTION & PRINTING	$ 185	$ 100	$ 100	$ 100	$ 100	0.0%
5-172-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ 1,107	$ 1,500	$ 1,500	$ 1,500	$ 1,500	0.0%
5-172-209.00 EDUCATIONAL	$ -	$ 125	$ 125	$ 125	$ 125	0.0%
5-172-211.00 CLEANING & JANITORIAL	$ 14	$ 50	$ 50	$ 25	$ 50	0.0%
5-172-212.00 COMPUTER EQUIPMENT & SUPPLIES	$ 8,658	$ 7,600	$ 7,600	$ 6,984	$ 24,000	215.8%
5-172-213.00 COMMUNICATIONS EQUIPMENT	$ 268	$ 2,300	$ 2,300	$ 2,000	$ -	-100.0%
5-172-213.10 NETWORK TECH EQUIPMENT	$ 294	$ 6,000	$ 6,000	$ 6,000	$ -	-100.0%
5-172-250.00 OTHER SUPPLIES	$ 1,389	$ 900	$ 900	$ 1,049	$ 1,200	33.3%
TOTAL SUPPLIES	**$ 12,954**	**$ 19,660**	**$ 19,660**	**$ 19,894**	**$ 28,835**	**46.7%**
MAINTENANCE						
5-172-301.00 UTILITY LINES	$ -	$ 2,500	$ 2,500	$ 2,500	$ 2,500	0.0%
5-172-303.00 VEHICLES/LARGE EQUIPMENT	$ 1,469	$ 750	$ 750	$ 750	$ 500	-33.3%
TOTAL MAINTENANCE	**$ 1,469**	**$ 3,250**	**$ 3,250**	**$ 3,250**	**$ 3,000**	**-7.7%**
SERVICES						
5-172-402.80 SPECIAL SERVICES	$ 9,212	$ 1,000	$ 1,000	$ 7,413	$ 5,900	490.0%
5-172-403.00 TELEPHONE	$ 27,329	$ 28,441	$ 28,441	$ 26,004	$ 26,004	-8.6%
5-172-424.00 SERVICE CONTRACTS	$ 90,573	$ 108,920	$ 108,920	$ 94,481	$ 139,580	28.1%
5-172-450.00 OTHER SERVICES	$ 8	$ -	$ -	$ -	$ -	0.0%
TOTAL SERVICES	**$ 127,122**	**$ 138,361**	**$ 138,361**	**$ 127,898**	**$ 171,484**	**23.9%**
NON-CAPITAL ASSETS						
5-172-710.00 MACHINERY/EQUIPMENT	$ -	$ 5,000	$ 5,000	$ 2,000	$ -	-100.0%
5-172-712.00 OFFICE FURNITURE/EQUIPMENT	$ 7,374	$ 34,500	$ 34,500	$ 72,731	$ 36,000	4.3%
5-172-714.00 RADIO/RADAR/CAMERAS	$ -	$ -	$ -	$ -	$ 24,500	0.0%
TOTAL NON-CAPTIAL ASSETS	**$ 7,374**	**$ 39,500**	**$ 39,500**	**$ 74,731**	**$ 60,500**	**53.2%**

CITY OF BRENHAM **101-GENERAL FUND**

INFORMATION TECHNOLOGY

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SUNDRIES						
5-172-901.00 LIAB/CASUALTY INSURANCE	$ 638	$ 700	$ 700	$ 683	$ 772	10.3%
5-172-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 4,463	$ 10,000	$ 10,000	$ 7,500	$ 10,000	0.0%
5-172-908.10 MILEAGE	$ 73	$ 700	$ 700	$ 450	$ 450	-35.7%
TOTAL SUNDRIES	**$ 5,174**	**$ 11,400**	**$ 11,400**	**$ 8,633**	**$ 11,222**	**-1.6%**
INFORMATION TECHNOLOGY TOTAL	**$ 535,062**	**$ 717,049**	**$ 717,049**	**$ 626,969**	**$ 819,156**	**14.2%**

EXHIBIT A

CITY OF BRENHAM — 215-AIRPORT FUND

BRENHAM MUNICIPAL AIRPORT

		ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
REVENUES							
4-521.10	AIRPORT GRANT REVENUES	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	0.0%
4-529.00	AIRPORT REVENUES	$ 109,159	$ 106,301	$ 106,301	$ 111,495	$ 105,000	-1.2%
NEW	AIRPORT MERCHANDISE SALES	$ -	$ -	$ -	$ -	$ 15,000	0.0%
NEW	AIRPORT FUEL SALES	$ -	$ -	$ -	$ -	$ 805,000	0.0%
		$ 159,159	**$ 156,301**	**$ 156,301**	**$ 161,495**	**$ 975,000**	**523.8%**
EXPENDITURES							
PERSONNEL							
5-148-101.00	SALARIES & WAGES	$ -	$ -	$ 33,612	$ 31,364	$ 101,874	203.1%
5-148-102.00	OVERTIME PAY	$ -	$ -	$ -	$ -	$ 2,500	0.0%
5-148-103.00	OASDI/MEDICARE	$ -	$ -	$ 3,000	$ 2,807	$ 8,751	191.7%
5-148-103.02	MATCHING RETIREMENT	$ -	$ -	$ 6,500	$ 6,125	$ 19,458	199.4%
5-148-105.00	LONGEVITY PAY	$ -	$ -	$ -	$ -	$ 120	0.0%
5-148-105.01	AUTO/CERT	$ -	$ -	$ 3,200	$ 3,000	$ 9,900	209.4%
5-148-106.00	MEDICAL INSURANCE	$ -	$ -	$ 5,500	$ 5,248	$ 18,061	228.4%
5-148-106.01	LIFE INSURANCE	$ -	$ -	$ 130	$ 115	$ 359	176.0%
5-148-106.02	LONG TERM DISABILITY	$ -	$ -	$ 90	$ 77	$ 239	165.6%
5-148-107.00	WORKERS COMPENSATION	$ -	$ -	$ 400	$ 366	$ 1,622	305.6%
TOTAL PERSONNEL		**$ -**	**$ -**	**$ 52,432**	**$ 49,102**	**$ 162,885**	**210.7%**
SUPPLIES							
5-148-203.00	TOOLS/SMALL EQUIPMENT	$ 48	$ -	$ -	$ -	$ 1,000	0.0%
5-148-204.00	POSTAGE	$ 9	$ 50	$ 50	$ 50	$ 50	0.0%
5-148-208.00	CLOTHING/PERSONAL PROTECTIVE EC	$ -	$ -	$ -	$ -	$ 150	0.0%
5-148-209.00	EDUCATIONAL	$ -	$ -	$ -	$ -	$ 600	0.0%
5-148-210.00	BOTANICAL & AGRICULTURAL	$ 4,590	$ 1,800	$ 1,800	$ 1,800	$ -	-100.0%
5-148-211.00	CLEANING AND JANITORIAL	$ 412	$ -	$ -	$ 100	$ 150	0.0%
5-148-212.00	COMPUTER EQUIPMENT & SUPPLIES	$ -	$ 200	$ 800		$ 339	-57.6%
5-148-221.00	SAFETY/FIRST AID SUPPLIES	$ -	$ 250	$ 250	$ 250	$ 35	-86.0%
5-148-250.00	OTHER SUPPLIES	$ 2,665	$ 2,300	$ 2,300	$ 2,300	$ 14,800	543.5%
TOTAL SUPPLIES		**$ 7,724**	**$ 4,600**	**$ 5,200**	**$ 4,500**	**$ 17,124**	**229.3%**
MAINTENANCE							
5-148-304.00	MACHINERY/EQUIPMENT	$ 334	$ 250	$ 250	$ 250	$ 4,000	1500.0%
5-148-306.00	OUTDOOR/STREET LIGHTING	$ 4,691	$ 1,500	$ 1,500	$ 1,500	$ -	-100.0%
5-148-309.00	COMMUNICATION/PHOTO EQUIP	$ 911	$ 400	$ 400	$ 8,069	$ -	-100.0%
5-148-310.00	LAND/GROUNDS	$ -	$ 2,000	$ 2,000	$ 2,000	$ -	-100.0%
5-148-312.00	BUILDINGS/APPLIANCES	$ 4,347	$ 2,500	$ 2,500	$ 13,000	$ 3,000	20.0%
5-148-350.00	OTHER MAINTENANCE	$ 17,207	$ 5,000	$ 5,000	$ 10,000	$ 5,000	0.0%
TOTAL MAINTENANCE		**$ 27,490**	**$ 11,650**	**$ 11,650**	**$ 34,819**	**$ 12,000**	**3.0%**
SERVICES							
5-148-401.00	ELECTRICAL	$ 7,827	$ 11,000	$ 11,000	$ 10,000	$ 10,000	-9.1%
5-148-402.00	AUDITS/CONSULTANTS FEES	$ 19,395	$ 11,600	$ 11,600	$ 16,600	$ -	-100.0%
5-148-403.00	TELEPHONE	$ 4,156	$ 5,000	$ 5,000	$ 4,200	$ 4,200	-16.0%
5-148-405.00	WATER	$ 3,297	$ 3,000	$ 3,000	$ 3,000	$ 3,300	10.0%
5-148-408.10	RENTALS/LEASES-FLEET	$ -	$ -	$ -	$ -	$ 18,000	0.0%
5-148-415.00	JANITORIAL SERVICES	$ 800	$ -	$ -	$ 3,050	$ 2,860	0.0%
5-148-424.00	SERVICE CONTRACTS	$ 6,606	$ 6,836	$ 6,836	$ 6,836	$ 50,000	631.4%
5-148-450.00	OTHER SERVICES	$ 1,600	$ 5,400	$ 5,400	$ 5,000	$ 500	-90.7%
TOTAL SERVICES		**$ 43,681**	**$ 42,836**	**$ 42,836**	**$ 48,686**	**$ 88,860**	**107.4%**

CITY OF BRENHAM **215-AIRPORT FUND**

BRENHAM MUNICIPAL AIRPORT

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
NON-CAPITAL ASSETS						
5-148-712.00 OFFICE FURNITURE/EQUIPMENT	$ -	$ -	$ 1,400	$ 2,500	$ 10,000	614.3%
TOTAL NON-CAPITAL ASSETS	**$ 35,409**	**$ -**	**$ 1,400**	**$ 2,500**	**$ 10,000**	**614.3%**
CAPITAL						
5-148-815.00 OTHER CAPITAL OUTLAY	$ 88,439	$ -	$ -	$ 13,766	$ 700,000	0.0%
TOTAL CAPITAL	**$ 88,439**	**$ -**	**$ -**	**$ 13,766**	**$ 700,000**	**0.0%**
SUNDRIES						
5-148-901.00 LIAB/CASUALTY INSURANCE	$ 4,447	$ 4,600	$ 4,600	$ 5,641	$ 6,374	38.6%
5-148-908.00 SEMINARS/MEMBERSHIP/TRAVE	$ 966	$ 1,650	$ 1,650	$ 1,650	$ 6,130	271.5%
5-148-908.10 MILEAGE	$ 117	$ 300	$ 300	$ 300	$ 300	0.0%
5-148-910.00 BOARD/CMITTEE/VOLNTR RELATIONS	$ 130	$ 600	$ 600	$ 600	$ 600	0.0%
5-148-924.00 CONTINGENCY-RAMP GRANT EXP	$ -	$ 68,050	$ 68,050	$ 33,015	$ 100,000	47.0%
5-148-950.00 OTHER SUNDRY	$ 943	$ 2,600	$ 2,600	$ 2,600	$ 3,000	15.4%
TOTAL SUNDRIES	**$ 6,603**	**$ 77,800**	**$ 77,800**	**$ 43,806**	**$ 116,404**	**49.6%**
TOTAL EXPENDITURES	**$ 209,346**	**$ 136,886**	**$ 191,318**	**$ 197,179**	**$ 1,107,273**	**478.8%**
TRANSFERS						
TRANSFER OUT (GRANT FUND)	$ -	$ -	$ -	$ -		0.0%
TRANSFER IN (GENERAL FUND)	$ -	$ -	$ -	$ -	$ 131,956	0.0%
TOTAL TRANSFERS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 131,956**	**0.0%**
TOTAL AIRPORT	**$ (50,187)**	**$ 19,415**	**$ (35,017)**	**$ (35,684)**	**$ (317)**	**-99.1%**

CITY OF BRENHAM **249 - TOURISM & MARKETING FUND**

		ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE		**$ 234,168**	**$ 5,742**	**$ 5,742**	**$ (9,917)**	**$ 211,823**	**3589.0%**
REVENUES							
4-518.00	RENTAL INCOME-BULLOCK BALLROOM	$ 24,598	$ 40,000	$ 40,000	$ 39,850	$ 40,000	0.0%
4-518.10	RENTAL INCOME-THEATER	$ 6,162	$ 14,000	$ 14,000	$ 12,000	$ 14,000	0.0%
4-518.20	RENTAL INCOME-MORRISS HALL	$ 4,845	$ -	$ -	$ 4,150	$ 5,000	0.0%
4-518.40	RENTAL INCOME-MEETING RM #2	$ 1,150	$ -	$ -	$ -	$ -	0.0%
4-519.00	CULTURAL ARTS REVENUE	$ 88,415	$ 180,000	$ 180,000	$ 250,000	$ 275,000	52.8%
4-520.00	PROGRAMMING SPONSORSHIP REV	$ 150	$ -	$ -	$ 32,963	$ 35,000	0.0%
4-522.00	ADV REVENUE-VISITORS GUIDE	$ 44,945	$ 30,000	$ 30,000	$ 30,000	$ 30,000	0.0%
4-529.20	DONATIONS	$ 317	$ 150	$ 150	$ 65	$ 150	0.0%
4-531.00	VISITOR CENTER ITEM SALES	$ 2,197	$ 2,400	$ 2,400	$ 2,400	$ 2,400	0.0%
4-590.00	MISCELLANEOUS REVENUES	$ 1,536	$ 498	$ 498	$ 485	$ -	-100.0%
4-740.10	CONCESSION REVENUE	$ 9,679	$ 10,775	$ 10,775	$ 17,500	$ 15,000	39.2%
4-740.15	CONCESSION REVENUE-BEER/WINE	$ 4,644	$ 10,000	$ 10,000	$ 12,500	$ 15,000	50.0%
TOTAL REVENUES		**$ 188,638**	**$ 287,823**	**$ 287,823**	**$ 401,913**	**$ 431,550**	**49.9%**
EXPENDITURES							
PERSONNEL							
5-100-101.00	SALARIES & WAGES	$ 167,015	$ 188,180	$ 188,180	$ 165,088	$ 216,210	14.9%
5-100-102.00	OVERTIME PAY	$ 686	$ -	$ -	$ 600	$ -	0.0%
5-100-103.00	OASDI/MEDICARE	$ 13,565	$ 14,442	$ 14,442	$ 13,147	$ 16,627	15.1%
5-100-103.02	MATCHING RETIREMENT	$ 14,202	$ 23,731	$ 23,731	$ 20,457	$ 31,096	31.0%
5-100-105.00	LONGEVITY PAY	$ 286	$ 370	$ 370	$ 405	$ 780	110.8%
5-100-106.00	MEDICAL INSURANCE	$ 16,308	$ 22,614	$ 22,614	$ 19,202	$ 36,122	59.7%
5-100-106.01	LIFE INSURANCE	$ 416	$ 581	$ 581	$ 326	$ 573	-1.5%
5-100-106.02	LONG TERM DISABILITY	$ 231	$ 318	$ 318	$ 182	$ 382	20.1%
5-100-107.00	WORKERS' COMPENSATION	$ 468	$ 232	$ 232	$ 631	$ 439	89.3%
5-100-116.00	SALARIES/WAGES CONTINGENCY	$ -	$ 3,738	$ 3,738	$ -	$ -	-100.0%
5-100-118.00	ACCRUED COMP TIME	$ 916	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL		**$ 214,094**	**$ 254,206**	**$ 254,206**	**$ 220,038**	**$ 302,229**	**18.9%**
SUPPLIES							
5-100-204.00	POSTAGE	$ 3,999	$ 4,000	$ 4,000	$ 3,000	$ 4,000	0.0%
5-100-205.00	OFFICE SUPPLIES	$ 17	$ 250	$ 250	$ 250	$ 250	0.0%
5-100-206.00	EMPLOYEE RELATIONS	$ 34	$ 250	$ 250	$ 250	$ 250	0.0%
5-100-207.00	REPRODUCTION & PRINTING	$ 1,363	$ 1,500	$ 1,500	$ 4,000	$ 8,200	446.7%
5-100-212.00	COMPUTER EQUIPMENT & SUPPLIES	$ 3,071	$ 2,000	$ 2,000	$ 2,000	$ 2,247	12.4%
5-100-213.00	COMMUNICATIONS EQUIPMENT	$ 532	$ -	$ -	$ 129	$ -	0.0%
5-100-216.00	RESALE ITEMS-CONCESSIONS	$ 3,337	$ 7,500	$ 7,500	$ 2,000	$ 5,000	-33.3%
5-100-216.20	RESALE ITEMS-VISITOR CENTER	$ 1,440	$ 2,000	$ 2,000	$ 2,000	$ 2,000	0.0%
5-100-216.30	RESALE ITEMS-BEER/WINE	$ 8,359	$ 15,000	$ 15,000	$ 15,000	$ 18,000	20.0%
5-100-221.00	SAFETY/FIRST AID SUPPLIES	$ 192	$ 300	$ 300	$ 300	$ 300	0.0%
5-100-250.00	OTHER SUPPLIES	$ 1,850	$ 2,500	$ 2,500	$ 1,800	$ 5,500	120.0%
TOTAL SUPPLIES		**$ 24,195**	**$ 35,300**	**$ 35,300**	**$ 30,729**	**$ 45,747**	**29.6%**
MAINTENANCE							
5-100-312.00	BUILDINGS/APPLIANCES	$ 9,891	$ 750	$ 750	$ 4,000	$ 1,000	33.3%
5-100-317.00	WAYFINDING SIGNAGE MAINTENANCE	$ -	$ 5,000	$ 5,000	$ 3,500	$ 4,000	-20.0%
5-100-350.00	OTHER MAINTENANCE	$ -	$ 1,000	$ 1,000	$ 1,000	$ 10,000	900.0%
TOTAL MAINTENANCE		**$ 9,891**	**$ 6,750**	**$ 6,750**	**$ 8,500**	**$ 15,000**	**122.2%**

CITY OF BRENHAM **249 - TOURISM & MARKETING FUND**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-100-401.00 ELECTRICAL	$ 17,294	$ 19,830	$ 19,830	$ 10,000	$ 17,300	-12.8%
5-100-403.00 TELEPHONE	$ 4,831	$ 6,600	$ 6,600	$ -	$ -	-100.0%
5-100-404.00 GAS	$ 2,182	$ 1,778	$ 1,778	$ 4,000	$ 4,000	125.0%
5-100-405.00 WATER	$ 1,260	$ 1,200	$ 1,200	$ 1,000	$ 1,300	8.3%
5-100-405.50 DRAINAGE CHARGE	$ 132	$ 132	$ 132	$ 100	$ 100	-24.2%
5-100-406.00 SEWER	$ 375	$ 415	$ 415	$ 300	$ 400	-3.6%
5-100-408.00 RENTALS & LEASES	$ 38,328	$ 38,330	$ 38,330	$ 38,330	$ 9,583	-75.0%
5-100-409.00 ADVERTISING & PROMOTION	$ 273,265	$ 320,000	$ 320,000	$ 320,000	$ 355,000	10.9%
5-100-409.50 VISITOR GUIDE EXPENSE	$ 25,412	$ 30,000	$ 30,000	$ 35,715	$ 42,000	40.0%
5-100-415.00 JANITORIAL SERVICES	$ 6,695	$ 10,000	$ 10,000	$ 6,000	$ 6,000	-40.0%
5-100-424.00 SERVICE CONTRACTS	$ 38,661	$ 60,000	$ 60,000	$ 38,000	$ 38,000	-36.7%
5-100-450.00 OTHER SERVICES	$ 3,146	$ 22,000	$ 22,000	$ 2,000	$ 10,000	-54.5%
TOTAL SERVICES	**$ 411,581**	**$ 510,285**	**$ 510,285**	**$ 455,445**	**$ 483,683**	**-5.2%**
NON-CAPITAL ASSETS						
5-100-715.00 OTHER CAPITAL	$ 7,621	$ -	$ -	$ -	$ -	0.0%
TOTAL NON-CAPITAL ASSETS	**$ 7,621**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
SUNDRIES						
5-100-901.00 LIAB/CASUALTY INSURANCE	$ 59	$ 100	$ 100	$ 61	$ 10,000	9900.0%
5-100-908.00 SEMINARS/MEMBERSHIP/TRAVEL	$ 9,429	$ 30,000	$ 30,000	$ 18,000	$ 25,000	-16.7%
5-100-908.10 MILEAGE	$ 361	$ 1,500	$ 1,500	$ 1,500	$ 1,500	0.0%
5-100-910.00 BOARD/CMITTEE/VLNTR RELATIONS	$ 1,709	$ 2,250	$ 2,250	$ 3,800	$ 8,000	255.6%
5-100-915.00 OVER/SHORT DEPOSIT	$ (56)	$ -	$ -	$ 100	$ 100	0.0%
5-100-949.10 CULTURAL ARTS EXPENSE	$ 124,731	$ 175,000	$ 175,000	$ 165,000	$ 200,000	14.3%
5-100-949.20 FACILITY RENTAL EXPENSE	$ 5,260	$ 12,000	$ 12,000	$ 6,000	$ 10,000	-16.7%
5-100-950.00 OTHER SUNDRY	$ 8,997	$ 4,400	$ 4,400	$ 25,000	$ 25,000	468.2%
5-100-953.00 SPONSORSHIP INCENTIVES	$ -	$ 20,000	$ 20,000	$ 10,000	$ 20,000	0.0%
TOTAL SUNDRIES	**$ 150,489**	**$ 245,250**	**$ 245,250**	**$ 229,461**	**$ 299,600**	**22.2%**
TOTAL EXPENDITURES	**$ 817,870**	**$ 1,051,791**	**$ 1,051,791**	**$ 944,173**	**$ 1,146,259**	**9.0%**
TRANSFERS						
6-000-601.09 INTERFUND TRNSF-HOTEL/MOTEL	$ (340,500)	$ (764,000)	$ (764,000)	$ (764,000)	$ (570,000)	-25.4%
6-000-601.10 INTERFUND TRNSF-HOT TAX-COUNTY	$ (35,647)	$ -	$ -	$ -	$ -	0.0%
6-000-626.00 INTERFUND TRNSF-COMM PROJ FUND	$ (9,000)	$ -	$ -	$ -	$ -	0.0%
TOTAL TRANSFERS	**$ (385,147)**	**$ (764,000)**	**$ (764,000)**	**$ (764,000)**	**$ (570,000)**	**-25.4%**
TOURISM & MARKETING TOTAL	**$ (1,014,379)**	**$ 32**	**$ 32**	**$ 221,740**	**$ (144,709)**	**-452315.5%**
ENDING FUND BALANCE	**$ (9,917)**	**$ 5,774**	**$ 5,774**	**$ 211,823**	**$ 67,114**	**1062.3%**

CITY OF BRENHAM | **250 - BRENHAM COMMUNITY DEV CORP FUND**

		ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE		**$ 613,617**	**$ 935,041**	**$ 935,041**	**$ 1,276,402**	**$ 2,546,275**	
REVENUES							
4-140.00	CITY SALES TAX	$ 1,991,390	$ 1,939,235	$ 1,939,235	$ 2,271,287	$ 2,098,898	8.2%
4-184.00	WASH CO. BWEDO CONTRIBUTION	$ 75,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	0.0%
4-512.00	SALES OF PROPERTY	$ -	$ -	$ -	$ 470,960	$ -	0.0%
4-590.00	MISCELLANEOUS REVENUES	$ 4,309	$ 3,417	$ 3,417	$ 3,836	$ 3,417	0.0%
4-642.00	DEVELOPERS CONTRIBUTION	$ 8,081	$ -	$ -	$ 11,890	$ -	0.0%
4-710.00	INTEREST EARNED	$ 2,207	$ 5,000	$ 5,000	$ 2,497	$ 5,000	0.0%
4-710.31	TEXSTAR INTEREST	$ 256	$ 1,000	$ 1,000	$ 650	$ 1,000	0.0%
TOTAL REVENUES		**$ 2,081,244**	**$ 2,048,652**	**$ 2,048,652**	**$ 2,861,120**	**$ 2,208,315**	**7.8%**
EXPENDITURES							
SERVICES							
5-175-402.00	AUDITS/CONSULTANTS FEES	$ -	$ 5,000	$ 5,000	$ -	$ 5,000	0.0%
5-175-411.00	LEGAL FEES	$ -	$ 5,000	$ 5,000	$ -	$ 5,000	0.0%
TOTAL SERVICES		**$ -**	**$ 10,000**	**$ 10,000**	**$ -**	**$ 10,000**	**0.0%**
SUNDRIES							
5-175-924.00	CONTINGENCY-RECREATION	$ -	$ 126,609	$ 126,609	$ -	$ -	-100.0%
TOTAL SUNDRIES		**$ -**	**$ 126,609**	**$ 126,609**	**$ -**	**$ -**	**-100.0%**
PERSONNEL							
5-176-101.00	SALARIES & WAGES	$ 134,534	$ 170,580	$ 170,580	$ 156,842	$ 194,229	13.9%
5-176-103.00	OASDI/MEDICARE	$ 9,934	$ 13,599	$ 13,599	$ 11,556	$ 15,425	13.4%
5-176-103.02	MATCHING RETIREMENT	$ 14,587	$ 27,262	$ 27,262	$ 22,211	$ 31,571	15.8%
5-176-105.00	LONGEVITY PAY	$ 108	$ 168	$ 168	$ 138	$ 360	114.3%
5-176-105.01	EDUCATION/MISCELLANEOUS	$ 6,017	$ 6,000	$ 6,000	$ 5,406	$ 6,000	0.0%
5-176-106.00	MEDICAL INSURANCE	$ 13,386	$ 21,395	$ 21,395	$ 26,696	$ 27,887	30.3%
5-176-106.01	LIFE INSURANCE	$ 571	$ 664	$ 664	$ 490	$ 580	-12.7%
5-176-106.02	LONG TERM DISABILITY	$ 318	$ 367	$ 367	$ 272	$ 388	5.7%
5-176-107.00	WORKERS COMPENSATION	$ 280	$ 219	$ 219	$ 310	$ 350	59.8%
5-176-116.00	SALARIES/WAGES CONTINGENCY	$ -	$ 4,158	$ 4,158	$ -	$ -	-100.0%
TOTAL PERSONNEL		**$ 179,734**	**$ 244,412**	**$ 244,412**	**$ 223,921**	**$ 276,790**	**13.2%**
SUPPLIES							
5-176-204.00	POSTAGE	$ 183	$ 1,500	$ 1,500	$ 1,000	$ 1,000	-33.3%
5-176-207.00	REPRODUCTION & PRINTING	$ -	$ -	$ -	$ -	$ 500	0.0%
5-176-212.00	COMPUTER EQUIPMENT & SUPPLIES	$ 2,280	$ 2,450	$ 2,450	$ -	$ 1,370	-44.1%
5-176-213.00	COMMUNICATIONS EQUIPMENT	$ -	$ -	$ -	$ -	$ 300	0.0%
5-176-250.00	OTHER SUPPLIES	$ 3,905	$ 5,000	$ 5,000	$ 2,500	$ 4,000	-20.0%
TOTAL SUPPLIES		**$ 6,369**	**$ 8,950**	**$ 8,950**	**$ 3,500**	**$ 7,170**	**-19.9%**
SERVICES							
5-176-401.10	ELECTRICAL-STREET LIGHTS	$ 6,986	$ 7,295	$ 7,295	$ 7,080	$ 7,295	0.0%
5-176-402.00	AUDITS/CONSULTANTS FEES	$ 23,518	$ 30,000	$ 30,000	$ 15,000	$ 14,500	-51.7%
5-176-403.00	TELEPHONE	$ 446	$ 1,000	$ 1,000	$ 460	$ 500	-50.0%
5-176-409.00	ADVERTISEMENTS/LEGAL NOTICES	$ 10,085	$ 8,500	$ 8,500	$ 2,500	$ 500	-94.1%
5-176-411.00	LEGAL FEES	$ 2,523	$ 7,500	$ 7,500	$ 5,000	$ 7,500	0.0%
5-176-424.00	SERVICE CONTRACTS	$ 2,604	$ 523	$ 523	$ 1,226	$ 8,914	1604.4%
5-176-442.00	CONTRACT MOWING	$ 15,575	$ 12,500	$ 12,500	$ 12,500	$ 12,500	0.0%
5-176-450.00	OTHER SERVICES	$ 9,328	$ 20,495	$ 20,495	$ 15,000	$ 2,500	-87.8%
TOTAL SERVICES		**$ 71,064**	**$ 87,813**	**$ 87,813**	**$ 58,766**	**$ 54,209**	**-38.3%**
CAPITAL							
5-176-816.60	BUSINESS PARK-PAV/DRAINAGE	$ -	$ -	$ -	$ -	$ 150,000	0.0%
TOTAL CAPITAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**0.0%**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SUNDRIES						
5-176-908.00 SEMINARS/MEMBERSHIP/TRAVEL	$ 13,742	$ 41,265	$ 41,265	$ 15,000	$ 36,190	-12.3%
5-176-908.10 MILEAGE	$ 320	$ 3,200	$ 3,200	$ 2,000	$ 3,850	20.3%
5-176-924.00 CONTINGENCY	$ -	$ 90,633	$ 90,633	$ -	$ -	-100.0%
5-176-939.00 MOVING/HOUSING EXPENSE	$ 660	$ -	$ -	$ -	$ -	0.0%
5-176-942.00 INTEREST EXPENSE	$ 74,101	$ 76,296	$ 76,296	$ 76,296	$ 78,299	2.6%
5-176-946.00 PRINCIPAL RETIREMENTS	$ 150,377	$ 146,233	$ 146,233	$ 146,233	$ 147,278	0.7%
5-176-953.01 ECO DEV MARKETING-WEBSITE	$ 92	$ 6,000	$ 6,000	$ 6,000	$ 19,600	226.7%
5-176-953.02 ECO DEV MARKETING-OTHER	$ -	$ -	$ -	$ -	$ 14,000	0.0%
5-176-953.30 BUSINESS RETENTION & EXPANSION	$ 830	$ 2,500	$ 2,500	$ 2,000	$ 9,800	292.0%
5-176-953.40 ECO DEV INCENTIVES	$ 2,702	$ -	$ -	$ -	$ 150,000	0.0%
5-176-953.50 PROMOTIONAL MATERIALS	$ -	$ 2,000	$ 2,000	$ -	$ 3,000	50.0%
5-176-959.00 MAIN ST. GRANTS-EIIG/INCENTIVE	$ 8,747	$ 50,000	$ 50,000	$ 46,509	$ 51,000	2.0%
TOTAL SUNDRIES	**$ 251,571**	**$ 418,127**	**$ 418,127**	**$ 294,038**	**$ 513,017**	**22.7%**
TOTAL EXPENDITURES	**$ 508,738**	**$ 895,911**	**$ 895,911**	**$ 580,225**	**$ 1,011,186**	**12.9%**
TRANSFERS						
6-000-601.00 INTERFUND TRNF-GENERAL	$ 233,725	$ 152,045	$ 152,045	$ 108,169	$ 144,400	-5.0%
6-000-602.52 INTERFUND TRNSF-BCDC CAP PRJTS	$ 123,530	$ 265,000	$ 265,000	$ 265,000	$ -	-100.0%
6-000-623.40 INTERFUND TRNSF-PARKS CAP PROJ	$ 552,466	$ 735,696	$ 735,696	$ 637,853	$ 1,859,662	152.8%
TOTAL TRANSFERS	**$ 909,721**	**$ 1,152,741**	**$ 1,152,741**	**$ 1,011,022**	**$ 2,004,062**	**73.9%**
BRENHAM COMMUNITY DEV CORP TOTAL	**$ 662,785**	**$ -**	**$ -**	**$ 1,269,873**	**$ (806,933)**	**0.0%**
ENDING FUND BALANCE	**$ 1,276,402**	**$ 935,041**	**$ 935,041**	**$ 2,546,275**	**$ 1,739,342**	**86.0%**

CITY OF BRENHAM — **106 - SANITATION FUND**

SANITATION

		ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING WORKING CAPITAL		**$ 817,012**	**$ 651,723**	**$ 651,723**	**$ 651,723**	**$ 487,455**	-25.2%
REVENUES							
4-605.00	GARBAGE REVENUES	$ 1,058,169	$ 1,059,673	$ 1,059,673	$ 1,073,000	$ 1,080,866	2.0%
4-615.00	GARBAGE REV COMMERCIAL	$ 949,768	$ 957,309	$ 957,309	$ 971,000	$ 976,455	2.0%
4-620.00	GARBAGE BAG SALES	$ 56	$ -	$ -	$ -	$ -	0.0%
4-630.05	BRUSH FEE RESIDENTIAL	$ 4,140	$ 4,800	$ 4,800	$ 4,700	$ 4,800	0.0%
4-632.00	STATE SALES TAX	$ 17,694	$ 20,000	$ 20,000	$ 24,000	$ 20,400	2.0%
4-682.00	RECYCLING COMMERCIAL	$ 20,457	$ 21,120	$ 21,120	$ 22,000	$ 21,542	2.0%
4-691.00	PROPERTY RENTAL	$ 6,270	$ 6,271	$ 6,271	$ 6,271	$ 6,271	0.0%
4-710.00	INTEREST EARNED	$ 7,751	$ -	$ -	$ -	$ -	0.0%
4-710.30	INTEREST TEXPOOL	$ 210	$ 12	$ 12	$ 458	$ 12	0.0%
4-710.35	INTEREST INCOME NOTE RECEIVED	$ -	$ 22,444	$ 22,444	$ 22,444	$ 22,444	0.0%
4-770.00	RENTAL INCOME	$ 127,500	$ 138,000	$ 138,000	$ 138,000	$ 138,000	0.0%
4-790.00	MISC REVENUE	$ 604	$ 500	$ 500	$ -	$ 500	0.0%
4-790.61	SALE OF NON CAPITAL ASSETS	$ 1,156	$ -	$ -	$ -	$ -	0.0%
TOTAL REVENUES		**$ 2,193,775**	**$ 2,230,129**	**$ 2,230,129**	**$ 2,261,873**	**$ 2,271,291**	**1.8%**
EXPENDITURES							
SERVICES							
5-140-401.00	ELECTRICAL	$ 400	$ 837	$ 837	$ -	$ -	-100.0%
5-140-405.00	WATER	$ 134	$ 290	$ 290	$ -	$ -	-100.0%
5-140-405.50	DRAINAGE CHARGE	$ 296	$ 465	$ 465	$ -	$ -	-100.0%
5-140-406.00	SEWER	$ 135	$ 265	$ 265	$ -	$ -	-100.0%
5-100-406.00	OTHER SERVICES	$ -	$ 21,260	$ 21,260	$ 21,260	$ -	-100.0%
5-100-450.70	RESIDENTIAL COLLECTION	$ 984,557	$ 991,184	$ 991,184	$ 1,008,000	$ 1,011,008	2.0%
5-100-450.80	COMMERCIAL COLLECTION	$ 1,032,386	$ 1,037,789	$ 1,037,789	$ 1,068,000	$ 1,058,545	2.0%
5-100-450.90	COMMERCIAL RECYCLING	$ 20,615			$ 14,620	$ 20,615	0.0%
TOTAL SERVICES		**$ 2,038,523**	**$ 2,052,090**	**$ 2,052,090**	**$ 2,111,880**	**$ 2,090,167**	**1.9%**
SUNDRIES							
5-100-901.00	LIAB/CASUALTY INSURANCE	$ 89	$ 347	$ 347	$ 347	$ 400	15.3%
5-110-950.00	OTHER SUNDRY	$ 3,597	$ 476	$ 476	$ 3,078	$ 500	5.0%
TOTAL SUNDRIES		**$ 3,686**	**$ 823**	**$ 823**	**$ 3,425**	**$ 900**	**9.4%**
TOTAL EXPENDITURES		**$ 2,042,209**	**$ 2,052,913**	**$ 2,052,913**	**$ 2,115,305**	**$ 2,091,067**	**1.9%**
TRANSFERS							
6-000-601.00	TRANSFER GENERAL FUND	$ 293,512	$ 292,738	$ 292,738	$ 292,738	$ 292,738	0.0%
6-000-602.00	TRANSFER ELECTRIC FUND	$ 23,343	$ 28,562	$ 28,562	$ 18,098	$ 19,019	-33.4%
TOTAL TRANSFERS		**$ 316,855**	**$ 321,300**	**$ 321,300**	**$ 310,836**	**$ 311,757**	**-3.0%**
CHANGE IN NET POSITION		**$ (165,289)**	**$ (144,084)**	**$ (144,084)**	**$ (164,268)**	**$ (131,533)**	**-8.7%**
ENDING WORKING CAPITAL		**$ 651,723**	**$ 507,639**	**$ 507,639**	**$ 487,455**	**$ 355,922**	**-29.9%**

CITY OF BRENHAM | **109 - HOTEL MOTEL TAX FUND**

		ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE		**$ 242,221**	**$ 488,221**	**$ 488,221**	**$ 560,605**	**$ 555,595**	13.8%
REVENUES							
4-160.00	HOTEL/MOTEL OCCUPANCY TAX	$ 664,979	$ 675,000	$ 675,000	$ 830,598	$ 800,000	18.5%
4-513.00	INTEREST INCOME	$ 1,245	$ 600	$ 600	$ 1,245	$ 1,200	100.0%
4-550.00	INSUFFICIENT CHECK CHARGE	$ -	$ -	$ -	$ -	$ -	0.0%
4-590.00	MISCELLANEOUS REVENUES	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL REVENUES		**$ 666,224**	**$ 675,600**	**$ 675,600**	**$ 831,843**	**$ 801,200**	**18.6%**
EXPENDITURES							
SERVICES							
5-124-450.00	OTHER SERVICES	$ 7,340	$ 6,600	$ 6,600	$ 4,368	$ 6,504	-1.5%
TOTAL SERVICES		**$ 7,340**	**$ 6,600**	**$ 6,600**	**$ 4,368**	**$ 6,504**	**-1.5%**
SUNDRIES							
5-124-926.00	THLA MEMBERSHIP	$ -	$ -	$ -	$ 8,485	$ 9,000	0.0%
TOTAL SUNDRIES		**$ -**	**$ -**	**$ -**	**$ 8,485**	**$ 9,000**	**0.0%**
TOTAL EXPENDITURES		**$ 7,340**	**$ 6,600**	**$ 6,600**	**$ 12,853**	**$ 15,504**	**134.9%**
TRANSFERS							
6-000-601.00	INTERFUND TRNSF-GENERAL	$ -	$ 60,000	$ 60,000	$ 60,000	$ 60,000	0.0%
6-000-602.49	INTERFUND TRNSF-VISITOR CTR	$ 340,500	$ 764,000	$ 764,000	$ 764,000	$ 570,000	-25.4%
TOTAL TRANSFERS		**$ 340,500**	**$ 824,000**	**$ 824,000**	**$ 824,000**	**$ 630,000**	**-23.5%**
CHANGE IN NET POSITION		**$ 318,384**	**$ (155,000)**	**$ (155,000)**	**$ (5,010)**	**$ 155,696**	**-200.4%**
ENDING FUND BALANCE		**$ 560,605**	**$ 333,221**	**$ 333,221**	**$ 555,595**	**$ 711,291**	**113.5%**

		ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE		**$ 695,144**	**$ 716,350**	**$ 716,350**	**$ 712,018**	**$ 662,388**	-7.5%
REVENUES							
4-130.00	PENALTY AND INTEREST/TAX	$ 21,653	$ 20,000	$ 20,000	$ 20,000	$ 20,000	0.0%
4-183.00	TAX RECEIPTS	$ 2,771,452	$ 2,293,200	$ 2,293,200	$ 2,293,200	$ 2,850,585	24.3%
4-513.00	INTEREST INCOME	$ 14,226	$ 5,000	$ 5,000	$ 5,000	$ 6,000	20.0%
TOTAL REVENUES		**$ 2,807,330**	**$ 2,318,200**	**$ 2,318,200**	**$ 2,318,200**	**$ 2,876,585**	**24.1%**
EXPENDITURES							
SERVICES							
5-100-421.00	BOND PAYING AGENT FEES	$ 5,159	$ 10,000	$ 10,000	$ 10,000	$ 10,000	0.0%
TOTAL SERVICES		**$ 5,159**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**0.0%**
CAPITAL							
5-100-860.34	2006 COB D/S PRINCIPAL	$ 570,000	$ 605,000	$ 605,000	$ 605,000	$ 635,000	5.0%
5-100-860.35	2006 COB D/S INTEREST	$ 187,474	$ 160,179	$ 160,179	$ 160,179	$ 131,208	-18.1%
5-100-860.51	2017 CAPITAL LEASE PRIN-VEH/EQ	$ 135,473	$ 138,656	$ 138,656	$ 138,656	$ 141,915	2.4%
5-100-860.52	2017 CAPITAL LEASE INT-VEH/EQU	$ 13,190	$ 10,007	$ 10,007	$ 10,007	$ 6,748	-32.6%
5-100-860.53	2017 NOTE PAY-VRT SERVER PRIN	$ 29,608	$ -	$ -	$ -	$ -	0.0%
5-100-860.54	2017 NOTE PAY-VRT SERVER INT	$ 902	$ -	$ -	$ -	$ -	0.0%
5-100-860.55	2019 NOTE PAY-PS RADIOS PRIN	$ 192,378	$ -	$ -	$ -	$ -	0.0%
5-100-860.56	2019 NOTE PAY-PS RADIOS INT	$ 6,734	$ -	$ -	$ -	$ -	0.0%
5-100-860.57	2022 NOTE PAY-PD HVAC PRINCIPAL	$ -	$ -	$ -	$ -	$ 32,464	0.0%
5-100-860.58	2022 NOTE PAY-PD HVAC INTEREST	$ -	$ -	$ -	$ -	$ 8,832	0.0%
5-100-860.74	2011 REF D/S PRINCIPAL	$ 196,723	$ 204,468	$ 204,468	$ 204,468	$ 210,664	3.0%
5-100-860.75	2011 REF D/S INTEREST	$ 18,619	$ 12,717	$ 12,717	$ 12,717	$ 6,583	-48.2%
5-100-860.78	2012 COB D/S PRINCIPAL	$ 85,000	$ 90,000	$ 90,000	$ 90,000	$ 95,000	5.6%
5-100-860.79	2012 COB D/S INTEREST	$ 28,113	$ 26,838	$ 26,838	$ 26,838	$ 25,038	-6.7%
5-100-860.82	2014 COB D/S PRINCIPAL	$ 175,000	$ 185,000	$ 185,000	$ 185,000	$ 190,000	2.7%
5-100-860.83	2014 COB D/S INTEREST	$ 94,025	$ 90,525	$ 90,525	$ 90,525	$ 86,825	-4.1%
5-100-860.84	2014 GO REF D/S PRINCIPAL	$ 475,577	$ -	$ -	$ -	$ -	0.0%
5-100-860.85	2014 GO REF D/S INTEREST	$ 9,940	$ -	$ -	$ -	$ -	0.0%
5-100-860.88	2016 COB D/S PRINCIPAL	$ 44,668	$ 46,529	$ 46,529	$ 46,529	$ 46,529	0.0%
5-100-860.89	2016 COB D/S INTEREST	$ 37,353	$ 36,013	$ 36,013	$ 36,013	$ 34,617	-3.9%
5-100-860.92	2017 COB D/S PRINCIPAL	$ 105,000	$ 110,000	$ 110,000	$ 110,000	$ 115,000	4.5%
5-100-860.93	2017 COB D/S INTEREST	$ 78,150	$ 73,950	$ 73,950	$ 73,950	$ 69,550	-5.9%
5-100-860.94	2019 COB D/S PRINCIPAL	$ 55,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	0.0%
5-100-860.95	2019 COB D/S INTEREST	$ 42,844	$ 41,194	$ 41,194	$ 41,194	$ 39,394	-4.4%
5-100-860.96	2020 COB D/S PRINCIPAL	$ 115,000	$ 120,000	$ 120,000	$ 120,000	$ 125,000	4.2%
5-100-860.97	2020 COB D/S INTEREST	$ 88,529	$ 82,779	$ 82,779	$ 82,779	$ 77,979	-5.8%
5-100-860.98	2022 COB D/S PRINCIPAL	$ -	$ 180,000	$ 180,000	$ 215,000	$ 160,000	-11.1%
5-100-860.99	2022 COB D/S INTEREST	$ -	$ 110,703	$ 110,703	$ 48,975	$ 101,715	-8.1%
5-100-861.01	2023 COB D/S PRINCIPAL	$ -	$ -	$ -	$ -	$ 422,000	0.0%
5-100-861.02	2023 COB D/S INTEREST	$ -	$ -	$ -	$ -	$ 45,000	0.0%
TOTAL CAPITAL		**$ 2,785,298**	**$ 2,384,558**	**$ 2,384,558**	**$ 2,357,830**	**$ 2,867,061**	**20.2%**
TOTAL EXPENDITURES		**$ 2,790,457**	**$ 2,394,558**	**$ 2,394,558**	**$ 2,367,830**	**$ 2,877,061**	**20.1%**
CHANGE IN NET POSITION		**$ 16,874**	**$ (76,358)**	**$ (76,358)**	**$ (49,630)**	**$ (476)**	**-99.4%**
ENDING FUND BALANCE		**$ 712,018**	**$ 639,992**	**$ 639,992**	**$ 662,388**	**$ 661,912**	**3.4%**

CITY OF BRENHAM **203 - AIRPORT CAPITAL IMPROVEMENTS FUND**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	**$ 40,465**	**$ 2,383**	**$ 2,383**	**$ 151**	**$ 151**	-93.7%
REVENUES						
4-513.00 INTEREST INCOME	$ -	$ -	$ -	$ -	$ -	0.0%
4-521.00 GRANT REVENUES	$ 362,825	$ 945,000	$ 945,000	$ 184,410	$ 974,625	3.1%
4-529.00 AIRPORT REVENUES	$ -	$ -	$ -	$ -	$ -	0.0%
4-529.20 DONATIONS	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL REVENUES	**$ 362,825**	**$ 945,000**	**$ 945,000**	**$ 184,410**	**$ 974,625**	**3.1%**
EXPENDITURES						
SERVICES						
5-100-402.00 AUDITS/CONSULTANT FEES	$ -	$ 350,000	$ 350,000	$ 84,410	$ 232,125	-33.7%
TOTAL SERVICES	**$ -**	**$ 350,000**	**$ 350,000**	**$ 84,410**	**$ 232,125**	**-33.7%**
CAPITAL						
5-100-815.00 OTHER CAPITAL OUTLAY	$ 403,139	$ 700,000	$ 700,000	$ 100,000	$ 850,000	21.4%
TOTAL CAPITAL	**$ 403,139**	**$ 700,000**	**$ 700,000**	**$ 100,000**	**$ 850,000**	**21.4%**
TOTAL EXPENDITURES	**$ 403,139**	**$ 1,050,000**	**$ 1,050,000**	**$ 184,410**	**$ 1,082,125**	**3.1%**
TRANSFERS						
6-000-601.00 INTERFUND TRNSF-GENERAL FUND	$ -	$ (105,000)	$ (105,000)	$ -	$ (107,500)	2.4%
TOTAL TRANSFERS	**$ -**	**$ (105,000)**	**$ (105,000)**	**$ -**	**$ (107,500)**	**2.4%**
CHANGE IN NET POSITION	**$ (40,314)**	**$ (210,000)**	**$ (210,000)**	**$ -**	**$ -**	**-100.0%**
ENDING FUND BALANCE	**$ 151**	**$ 2,383**	**$ 2,383**	**$ 151**	**$ 151**	**-93.7%**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	**$ 662,960**	**$ 635,551**	**$ 635,551**	**$ 642,261**	**$ 496,868**	-21.8%
REVENUES						
4-710.31 INTEREST-TEXSTAR	$ 251	$ 50	$ 50	$ 800	$ 500	900.0%
TOTAL REVENUES	**$ 251**	**$ 50**	**$ 50**	**$ 800**	**$ 500**	**900.0%**
EXPENDITURES						
NON-CAPITAL ASSETS						
5-100-703.00 STREETS/INLETS/CURBS	$ 20,950	$ 415,296	$ 415,296	$ 146,193	$ -	-100.0%
TOTAL NON-CAPITAL ASSETS	**$ 20,950**	**$ 415,296**	**$ 415,296**	**$ 146,193**	**$ -**	**-100.0%**
CAPITAL						
5-100-803.00 STREETS/INLETS/CURBS	$ -	$ 220,305	$ 220,305	$ -	$ 497,368	125.8%
TOTAL CAPITAL	**$ -**	**$ 220,305**	**$ 220,305**	**$ -**	**$ 497,368**	**125.8%**
TOTAL EXPENDITURES	**$ 20,950**	**$ 635,601**	**$ 635,601**	**$ 146,193**	**$ 497,368**	**-21.7%**
CHANGE IN NET POSITION	**$ (20,699)**	**$ (635,551)**	**$ (635,551)**	**$ (145,393)**	**$ (496,868)**	**-21.8%**
ENDING FUND BALANCE	**$ 642,261**	**$ -**	**$ -**	**$ 496,868**	**$ 0**	**0.0%**

CITY OF BRENHAM **220 - CENTRAL FLEET FUND**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	**$ 476,533**	**$ 120,165**	**$ 120,165**	**$ 455,471**	**$ 418,847**	248.6%
REVENUES						
4-518.00 RENTAL INCOME	$ 79,355	$ 86,000	$ 86,000	$ 71,725	$ 70,000	-18.6%
4-710.00 INTEREST EARNED	$ 1,015	$ 700	$ 700	$ 600	$ 600	-14.3%
4-790.00 MISC	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL REVENUES	**$ 80,370**	**$ 86,700**	**$ 86,700**	**$ 72,325**	**$ 70,600**	**-18.6%**
EXPENDITURES						
SUPPLIES						
5-100-250.00 OTHER SUPPLIES	$ 53	$ 100	$ 100	$ 50	$ 100	0.0%
TOTAL SERVICES	**$ 53**	**$ 100**	**$ 100**	**$ 50**	**$ 100**	**0.0%**
MAINTENANCE						
5-100-304.00 VEHICLES/LARGE EQUIPMENT	$ 13,983	$ 8,000	$ 8,000	$ 6,300	$ 6,000	-25.0%
5-100-304.00 MACHINERY/EQUIPMENT	$ 264	$ -	$ -	$ 31	$ -	0.0%
5-100-350.00 OTHER MAINTENANCE	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL SERVICES	**$ 14,247**	**$ 8,000**	**$ 8,000**	**$ 6,331**	**$ 6,000**	**-25.0%**
SERVICES						
5-100-450.00 OTHER SERVICES	$ 368	$ 400	$ 400	$ 105	$ 400	0.0%
TOTAL SERVICES	**$ 368**	**$ 400**	**$ 400**	**$ 105**	**$ 400**	**0.0%**
CAPITAL						
5-100-810.00 MACHINERY/EQUIPMENT	$ -	$ 65,000	$ 65,000	$ 65,000	$ -	-100.0%
5-100-813.00 VEHICLES	$ 49,524	$ -	$ -	$ -	$ -	0.0%
5-100-860.11 DEBT SERVICE - INTEREST	$ 2,705	$ 2,052	$ 2,052	$ 2,052	$ 1,384	-32.6%
5-100-860.15 DEBT SERVICE - PRINCIPAL	$ 27,784	$ 28,437	$ 28,437	$ 28,437	$ 29,106	2.4%
TOTAL CAPITAL	**$ 80,013**	**$ 95,489**	**$ 95,489**	**$ 95,489**	**$ 30,490**	**-68.1%**
SUNDRIES						
5-100-901.00 LIAB/CASUALTY INSURANCE	$ 6,537	$ 7,191	$ 7,191	$ 6,974	$ 7,200	0.1%
5-110-906.00 INVENTORY ADJUSTMENTS	$ 214	$ 500	$ 500	$ -	$ 250	-50.0%
TOTAL CAPITAL	**$ 6,751**	**$ 7,691**	**$ 7,691**	**$ 6,974**	**$ 7,450**	**-3.1%**
TOTAL EXPENDITURES	**$ 101,432**	**$ 111,680**	**$ 111,680**	**$ 108,949**	**$ 44,440**	**-60.2%**
CHANGE IN NET POSITION	**$ (21,062)**	**$ (24,980)**	**$ (24,980)**	**$ (36,624)**	**$ 26,160**	**-204.7%**
ENDING FUND BALANCE	**$ 455,471**	**$ 95,185**	**$ 95,185**	**$ 418,847**	**$ 445,007**	**367.5%**

CITY OF BRENHAM **222 - POLICE DEPARTMENT GRANTS FUND**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	0.0%
REVENUES						
4-521.00 GRANT REVENUES	$ 5,436	$ 10,000	$ 10,000	$ -	$ 5,000	-50.0%
TOTAL REVENUES	**$ 5,436**	**$ 10,000**	**$ 10,000**	**$ -**	**$ 5,000**	**-50.0%**
EXPENDITURES						
PERSONNEL						
5-100-102.00 OVERTIME PAY	$ 5,436	$ 10,000	$ 10,000	$ -	$ 5,000	-50.0%
TOTAL PERSONNEL	**$ 5,436**	**$ 10,000**	**$ 10,000**	**$ -**	**$ 5,000**	**-50.0%**
TOTAL EXPENDITURES	**$ 5,436**	**$ 10,000**	**$ 10,000**	**$ -**	**$ 5,000**	**-50.0%**
CHANGE IN NET POSITION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**

CITY OF BRENHAM **225 - MOTORCYCLE/PD EQUIPMENT FUND**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	0.0%
REVENUES						
4-521.00 GRANT REVENUES	$ 29,691	$ 3,000	$ 3,000	$ 78,080	$ 3,000	0.0%
TOTAL REVENUES	**$ 29,691**	**$ 3,000**	**$ 3,000**	**$ 78,080**	**$ 3,000**	**0.0%**
EXPENDITURES						
SUPPLIES						
5-100-208.00 CLOTHING/PERS PROTECTIVE EQUIP	$ 29,691	$ 3,000	$ 3,000	$ 4,685	$ 3,000	0.0%
TOTAL SUPPLIES	**$ 29,691**	**$ 3,000**	**$ 3,000**	**$ 4,685**	**$ 3,000**	**0.0%**
CAPITAL						
5-100-813.00 VEHICLES/LARGE EQUIPMENT	$ -	$ -	$ -	$ 73,395	$ -	0.0%
TOTAL CAPITAL	**$ -**	**$ -**	**$ -**	**$ 73,395**	**$ -**	**0.0%**
TOTAL EXPENDITURES	**$ 29,691**	**$ 3,000**	**$ 3,000**	**$ 78,080**	**$ 3,000**	**0.0%**
CHANGE IN NET POSITION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	**$ 7,784**	**$ 8,925**	**$ 8,925**	**$ 10,891**	**$ 8,627**	-3.3%
REVENUES						
4-521.00 GRANT REVENUES	$ 8,516	$ 3,200	$ 3,200	$ 2,736	$ 2,750	-14.1%
TOTAL REVENUES	**$ 8,516**	**$ 3,200**	**$ 3,200**	**$ 2,736**	**$ 2,750**	**-14.1%**
EXPENDITURES						
SUNDRIES						
5-100-908.00 SEMINARS/MEMBERSHIP/TRAVEL	$ 5,408	$ 7,500	$ 7,500	$ 5,000	$ 5,000	-33.3%
TOTAL SUNDRIES	**$ 5,408**	**$ 7,500**	**$ 7,500**	**$ 5,000**	**$ 5,000**	**-33.3%**
TOTAL EXPENDITURES	**$ 5,408**	**$ 7,500**	**$ 7,500**	**$ 5,000**	**$ 5,000**	**-33.3%**
CHANGE IN NET POSITION	**$ 3,107**	**$ (4,300)**	**$ (4,300)**	**$ (2,264)**	**$ (2,250)**	**-47.7%**
ENDING FUND BALANCE	**$ 10,891**	**$ 4,625**	**$ 4,625**	**$ 8,627**	**$ 6,377**	**37.9%**

CITY OF BRENHAM **229 - PD CRIMINAL LAW ENFORCEMENT FUND**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	**$ 45,724**	**$ 52,029**	**$ 52,029**	**$ 40,946**	**$ 57,860**	11.2%
REVENUES						
4-513.00 INTEREST INCOME	$ 293	$ 125	$ 125	$ 321	$ 350	180.0%
4-536.00 PROGRAM INCOME/RESTITUTION	$ 3,778	$ 10,000	$ 10,000	$ 17,913	$ 10,000	0.0%
TOTAL REVENUES	**$ 4,071**	**$ 10,125**	**$ 10,125**	**$ 18,234**	**$ 10,350**	**2.2%**
EXPENDITURES						
SERVICES						
5-100-450.00 OTHER SERVICES	$ 1,320	$ 1,320	$ 1,320	$ 1,320	$ 1,320	0.0%
TOTAL SERVICES	**$ 1,320**	**$ 1,320**	**$ 1,320**	**$ 1,320**	**$ 1,320**	**0.0%**
NON-CAPITAL ASSETS						
5-100-715.00 OTHER CAPITAL	$ 7,529	$ -	$ -	$ -	$ 6,000	0.0%
TOTAL NON-CAPITAL ASSETS	**$ 7,529**	**$ -**	**$ -**	**$ -**	**$ 6,000**	**0.0%**
CAPITAL						
5-100-815.00 OTHER CAPITAL	$ -	$ 30,000	$ 30,000	$ -	$ -	-100.0%
TOTAL CAPITAL	**$ -**	**$ 30,000**	**$ 30,000**	**$ -**	**$ -**	**-100.0%**
TOTAL EXPENDITURES	**$ 8,849**	**$ 31,320**	**$ 31,320**	**$ 1,320**	**$ 7,320**	**-76.6%**
CHANGE IN NET POSITION	**$ (4,778)**	**$ (21,195)**	**$ (21,195)**	**$ 16,914**	**$ 3,030**	**-114.3%**
ENDING FUND BALANCE	**$ 40,946**	**$ 30,834**	**$ 30,834**	**$ 57,860**	**$ 60,890**	**97.5%**

CITY OF BRENHAM **232 - DONATIONS FUND**

		ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE		**$ 284,208**	**$ 248,619**	**$ 248,619**	**$ 297,439**	**$ 390,394**	57.0%
REVENUES							
4-529.25	DOWNTN IMPROV-ITEM SALES/OTHER	$ 6,277	$ 10,000	$ 10,000	$ 6,000	$ 6,000	-40.0%
4-529.26	DOWNTOWN IMPROV-SIP/SWIRL	$ 43,138	$ 35,000	$ 35,000	$ 40,000	$ 39,000	11.4%
4-529.44	DONATIONS-PARKS DEPARTMENT	$ 1,872	$ 500	$ 500	$ 1,000	$ 500	0.0%
4-529.46	DONATIONS/MEMORIALS-LIBRARY	$ 24,592	$ 15,000	$ 15,000	$ 25,000	$ 20,000	33.3%
4-529.55	DONATIONS-AQUATICS	$ -	$ -	$ -	$ 1,000	$ -	0.0%
4-529.97	DONATIONS-FIRE DEPARTMENT	$ 10,117	$ 500	$ 500	$ 1,500	$ 500	0.0%
4-529.98	DONATIONS-POLICE DEPARTMENT	$ 2,975	$ 500	$ 500	$ 1,500	$ 500	0.0%
4-529.99	DONATIONS-ANIMAL SHELTER	$ 31,737	$ 15,000	$ 15,000	$ 140,000	$ 25,000	66.7%
4-533.00	GRANT REVENUES	$ 5,000	$ -	$ -	$ -	$ -	0.0%
TOTAL REVENUES		**$ 125,708**	**$ 76,500**	**$ 76,500**	**$ 216,000**	**$ 91,500**	**19.6%**
EXPENDITURES							
SUPPLIES							
5-100-205.54	OFFICE SUPPLIES-ANIMAL SHELTER	$ 452	$ -	$ -	$ 750	$ 750	0.0%
5-100-208.54	CLOTHING/PER PROT EQUIP-A SHEL	$ 3,692	$ -	$ -	$ -	$ -	0.0%
5-100-212.46	COMPUTER SUPPLIES-LIBRARY	$ 625	$ -	$ -	$ -	$ -	0.0%
5-100-214.00	LIBRARY READING PROGRAMS	$ 5,484	$ 2,000	$ 2,000	$ 1,500	$ 1,500	-25.0%
5-100-230.00	AMMO/GUN/TASER/MISC	$ 1,649	$ -	$ -	$ 5,784	$ -	0.0%
5-100-250.01	OTHER SUPPLIES - PARKS	$ 997	$ 500	$ 500	$ 500	$ 500	0.0%
5-100-250.02	OTHER SUPPLIES - FIRE	$ -	$ 500	$ 500	$ -	$ 500	0.0%
5-100-250.03	OTHER SUPPLIES - POLICE	$ 608	$ 500	$ 500	$ 9,919	$ 2,000	300.0%
5-100-250.04	OTHER SUPPLIES - ANIMAL SHELTE	$ 1,761	$ 2,000	$ 2,000	$ 500	$ 2,000	0.0%
5-100-250.46	OTHER SUPPLIES-LIBRARY	$ 1,023	$ 1,000	$ 1,000	$ 500	$ 500	-50.0%
TOTAL SUPPLIES		**$ 16,291**	**$ 6,500**	**$ 6,500**	**$ 19,453**	**$ 7,750**	**19.2%**
SERVICES							
5-100-416.00	VETERNARIAN SERVICES-A SHELTER	$ 15,715	$ 10,000	$ 10,000	$ 18,000	$ 15,000	50.0%
5-100-450.54	OTHER SERVICES-ANIMAL SERVICES	$ 349	$ -	$ -	$ -	$ -	0.0%
TOTAL SERVICES		**$ 16,064**	**$ 10,000**	**$ 10,000**	**$ 18,000**	**$ 15,000**	**50.0%**
NON-CAPITAL ASSETS							
5-100-702.46	BUILDINGS-LIBRARY	$ -	$ -	$ -	$ 3,402	$ -	0.0%
5-100-702.54	BUILDINGS/BLDG IMPROV-A SHELTE	$ -	$ -	$ -	$ 10,960	$ -	0.0%
5-100-712.46	OFFICE FURN/EQUIP - LIBRARY	$ 14,685	$ 10,000	$ 10,000	$ 15,000	$ 10,000	0.0%
5-100-712.54	OFFICE FURN/EQUIP-A SHELTER	$ -	$ -	$ -	$ 1,942	$ -	0.0%
5-100-713.51	VEHICLES/EQUIPMENT-POLICE DEPT	$ 6,247	$ -	$ -	$ -	$ -	0.0%
5-100-713.54	VEHICLES/EQUIPMENT-A SHELTER	$ 1,849	$ -	$ -	$ -	$ -	0.0%
5-100-715.44	OTHER CAPITAL-PARKS	$ 1,206	$ -	$ -	$ 2,000	$ -	0.0%
5-100-715.46	OTHER CAPITAL-LIBRARY	$ 16,890	$ -	$ -	$ -	$ -	0.0%
5-100-715.51	OTHER CAPITAL-POLICE	$ 1,400	$ 36,000	$ 36,000	$ 5,288	$ -	-100.0%
5-100-715.52	OTHER CAPITAL-FIRE	$ 10,117	$ -	$ -	$ -	$ -	0.0%
TOTAL NON-CAPITAL ASSETS		**$ 52,394**	**$ 46,000**	**$ 46,000**	**$ 38,592**	**$ 10,000**	**-78.3%**
SUNDRIES							
5-100-959.10	DOWNTOWN IMPROVEMENTS	$ 32,227	$ 55,000	$ 55,000	$ 55,000	$ 55,000	0.0%
TOTAL SUNDRIES		**$ 32,227**	**$ 55,000**	**$ 55,000**	**$ 55,000**	**$ 55,000**	**0.0%**
TOTAL EXPENDITURES		**$ 116,977**	**$ 117,500**	**$ 117,500**	**$ 131,045**	**$ 87,750**	**-25.3%**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
TRANSFERS						
6-000-602.60 INTERFUND TRNSF-BCPF	$ (4,500)	$ -	$ -	$ (8,000)	$ -	0.0%
TOTAL TRANSFERS	**$ (4,500)**	**$ -**	**$ -**	**$ (8,000)**	**$ -**	**0.0%**
CHANGE IN NET POSITION	**$ 13,231**	**$ (41,000)**	**$ (41,000)**	**$ 92,955**	**$ 3,750**	**-109.1%**
ENDING FUND BALANCE	**$ 297,439**	**$ 207,619**	**$ 207,619**	**$ 390,394**	**$ 394,144**	**89.8%**

CITY OF BRENHAM **233 - COURTS-TECHNOLOGY/SECURITY FUND**

		ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE		**$ 61,660**	**$ 61,620**	**$ 61,620**	**$ 70,218**	**$ 69,777**	13.2%
REVENUES							
4-410.10	FINE TIME PYMT-JUDICIAL	$ 827	$ 1,200	$ 1,200	$ 495	$ 500	-58.3%
4-410.72	JUDICIAL FEE-CITY	$ 457	$ 1,200	$ 1,200	$ 304	$ 400	-66.7%
4-410.73	JUVENILE CASE MGMT FEE	$ 18,685	$ 18,000	$ 18,000	$ 15,000	$ 15,000	-16.7%
4-410.75	TRUANCY PREVENTION FEE	$ 643	$ 1,000	$ 1,000	$ 404	$ 500	-50.0%
4-414.00	TECHNOLOGY FEES	$ 14,960	$ 16,000	$ 16,000	$ 12,226	$ 14,000	-12.5%
4-415.00	SECURITY FEES	$ 16,866	$ 14,000	$ 14,000	$ 13,268	$ 13,000	-7.1%
4-416.00	LOCAL MUNICIPAL JURY	$ 297	$ 200	$ 200	$ 250	$ 250	25.0%
4-710.00	INTEREST EARNED	$ 601	$ 200	$ 200	$ 750	$ 800	300.0%
TOTAL REVENUES		**$ 53,336**	**$ 51,800**	**$ 51,800**	**$ 42,697**	**$ 44,450**	**-14.2%**
EXPENDITURES							
SUNDRIES							
5-100-991.00	COURT TIME PYMT JUDICIAL EXP	$ 1,395	$ 2,100	$ 2,100	$ 2,141	$ 2,100	0.0%
5-100-992.00	COURT CITY JUDICIAL EFFCNY EXP	$ 2,444	$ 2,078	$ 2,078	$ 2,004	$ 750	-63.9%
5-100-994.00	COURT TECHNOLOGY EXP	$ 12,983	$ 22,433	$ 22,433	$ 18,307	$ 10,856	-51.6%
5-100-995.00	COURT SECURITY FUND EXP	$ 9,271	$ 9,630	$ 9,630	$ 5,686	$ 5,822	-39.5%
TOTAL SUNDRIES		**$ 26,093**	**$ 36,241**	**$ 36,241**	**$ 28,138**	**$ 19,528**	**-46.1%**
TOTAL EXPENDITURES		**$ 26,093**	**$ 36,241**	**$ 36,241**	**$ 28,138**	**$ 19,528**	**-46.1%**
TRANSFERS							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	$ 18,685	$ 18,000	$ 18,000	$ 15,000	$ 15,000	-16.7%
TOTAL TRANSFERS		**$ 18,685**	**$ 18,000**	**$ 18,000**	**$ 15,000**	**$ 15,000**	**-16.7%**
CHANGE IN NET POSITION		**$ 8,558**	**$ (2,441)**	**$ (2,441)**	**$ (441)**	**$ 9,922**	**-506.5%**
ENDING FUND BALANCE		**$ 70,218**	**$ 59,179**	**$ 59,179**	**$ 69,777**	**$ 79,699**	**34.7%**

CITY OF BRENHAM | **234 - PARKS CAPITAL IMPROVEMENTS FUND**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	**$ 101,610**	**$ 42,941**	**$ 42,941**	**$ 76,091**	**$ 48,223**	12.3%
REVENUES						
4-521.00 GRANT REVENUES	$ -	$ 66,400	$ 66,400	$ 12,072	$ 54,328	-18.2%
4-522.00 ADVERTISNG REVENUE-FIREMANS PK	$ 9,000	$ 18,000	$ 18,000	$ 16,500	$ 18,000	0.0%
4-529.96 RENTALS/DONATIONS-CAROUSEL	$ 4,607	$ 5,000	$ 5,000	$ 5,000	$ 5,000	0.0%
TOTAL REVENUES	**$ 13,607**	**$ 89,400**	**$ 89,400**	**$ 33,572**	**$ 77,328**	**-13.5%**
EXPENDITURES						
NON-CAPITAL ASSETS						
5-100-715.00 OTHER CAPITAL	$ 73,200	$ 27,600	$ 27,600	$ 17,495	$ -	-100.0%
5-100-716.30 PARK IMPROV-HASSKARL TENNIS	$ 10,350	$ -	$ -	$ -	$ -	0.0%
5-100-716.40 PARK IMPROV-SKATE PARK	$ -	$ -	$ -	$ -	$ 31,926	0.0%
5-100-716.42 PARK IMPROV-FIREMAN'S PARK	$ 12,426	$ 15,000	$ 15,000	$ 15,393	$ -	-100.0%
5-100-716.44 PARK IMPROV-HOHLT PARK	$ 25,464	$ 76,250	$ 76,250	$ 50,608	$ 50,000	-34.4%
5-100-716.45 PARK IMPROV-CAROUSEL	$ -	$ 74,196	$ 74,196	$ 66,663	$ -	-100.0%
5-100-716.48 PARK IMPROV-HENDERSON PARK	$ -	$ 92,442	$ 92,442	$ 50,045	$ 50,000	-45.9%
5-100-716.49 PARK IMPROV-JERRY WILSON PARK	$ 41,407	$ -	$ -	$ 2,888	$ -	0.0%
5-100-716.53 PARK IMPROV-JACKSON ST. PARK	$ 17,748	$ 30,000	$ 30,000	$ 33,364	$ -	-100.0%
5-100-716.62 PARK IMPROV-LINDA ANDERSON PK	$ 25,563	$ 82,400	$ 82,400	$ 80,382	$ -	-100.0%
TOTAL NON-CAPITAL ASSETS	**$ 206,157**	**$ 397,888**	**$ 397,888**	**$ 316,838**	**$ 131,926**	**-66.8%**
CAPITAL						
5-100-815.00 OTHER CAPITAL-SPLASHPAD	$ 187,255	$ -	$ -	$ 13,250	$ -	0.0%
5-100-816.31 PARK IMPROV-BRENHAM FAMILY PK	$ -	$ -	$ -	$ -	$ 546,000	0.0%
5-100-816.35 AQUATIC CENTER IMPROVEMENTS	$ -	$ 250,000	$ 250,000	$ 250,000	$ 310,736	24.3%
5-100-816.42 PARK IMPROV-FIREMAN'S PARK	$ 20,685	$ -	$ -	$ 6,454	$ -	0.0%
5-100-816.44 PARK IMPROV-HOHLT PARK	$ -	$ 131,158	$ 131,158	$ 40,871	$ 951,360	625.4%
5-100-816.47 PARK IMPROV-HATTIE MAE FLOWERS	$ -	$ 72,100	$ 72,100	$ 71,880	$ -	-100.0%
5-100-816.49 PARK IMPROV-JERRY WILSON PARK	$ 158,537	$ -	$ -	$ -	$ -	0.0%
5-100-816.53 PARK IMPROV-JACKSON ST	$ 18,957	$ -	$ -	$ -	$ -	0.0%
TOTAL CAPITAL	**$ 385,434**	**$ 453,258**	**$ 453,258**	**$ 382,455**	**$ 1,808,096**	**298.9%**
TOTAL EXPENDITURES	**$ 591,591**	**$ 851,146**	**$ 851,146**	**$ 699,293**	**$ 1,940,022**	**127.9%**
TRANSFERS						
6-000-625.00 INTERFUND TRNSF-BCDC	$ (552,466)	$ (735,696)	$ (735,696)	$ (637,853)	$ (1,859,662)	152.8%
TOTAL TRANSFERS	**$ (552,466)**	**$ (735,696)**	**$ (735,696)**	**$ (637,853)**	**$ (1,859,662)**	**152.8%**
CHANGE IN NET POSITION	**$ (25,519)**	**$ (26,050)**	**$ (26,050)**	**$ (27,868)**	**$ (3,032)**	**-88.4%**
ENDING FUND BALANCE	**$ 76,091**	**$ 16,891**	**$ 16,891**	**$ 48,223**	**$ 45,191**	**167.5%**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	0.0%
REVENUES						
4-521.00 GRANT REVENUES	$ -	$ 2,500	$ 2,500	$ 11,070	$ 2,500	0.0%
TOTAL REVENUES	**$ -**	**$ 2,500**	**$ 2,500**	**$ 11,070**	**$ 2,500**	**0.0%**
EXPENDITURES						
SUPPLIES						
5-100-209.00 EDUCATIONAL	$ -	$ 2,500	$ 2,500	$ 1,575	$ 2,500	0.0%
TOTAL SUPPLIES	**$ -**	**$ 2,500**	**$ 2,500**	**$ 1,575**	**$ 2,500**	**0.0%**
NON-CAPITAL ASSETS						
5-100-715.00 OTHER CAPITAL	$ -	$ -	$ -	$ 9,495	$ -	0.0%
TOTAL NON-CAPITAL ASSETS	**$ -**	**$ -**	**$ -**	**$ 9,495**	**$ -**	**0.0%**
TOTAL EXPENDITURES	**$ -**	**$ 2,500**	**$ 2,500**	**$ 11,070**	**$ 2,500**	**0.0%**
CHANGE IN NET POSITION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**

CITY OF BRENHAM | **236 - EQUIPMENT FUND-GENERAL**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	**$ 104,351**	**$ 104,351**	**$ 104,351**	**$ 104,351**	**$ 97,099**	-6.9%
EXPENDITURES						
NON-CAPITAL ASSETS						
5-100-702.00 BUILDINGS/BUILDING IMPROV	$ -	$ 21,630	$ 21,630	$ 22,522	$ -	-100.0%
5-100-702.31 BUILDINGS-MAINTENANCE	$ -	$ 10,000	$ 10,000	$ 10,000	$ -	-100.0%
5-100-702.44 BUILDINGS-PARKS	$ -	$ 28,000	$ 28,000	$ 32,233	$ -	-100.0%
5-100-702.51 BUILDINGS-POLICE	$ -	$ 19,355	$ 19,355	$ 19,500	$ -	-100.0%
5-100-702.52 BUILDINGS/BLDG IMPROV-FIRE	$ -	$ 142,100	$ 142,100	$ 141,043	$ -	-100.0%
5-100-713.41 VEHICLES/LARGE EQUIP-STREETS	$ -	$ 10,000	$ 10,000	$ 10,500	$ -	-100.0%
5-100-715.00 OTHER CAPITAL	$ -	$ 200,000	$ 200,000	$ 168,360	$ -	-100.0%
TOTAL NON-CAPITAL ASSETS	**$ -**	**$ 431,085**	**$ 431,085**	**$ 404,158**	**$ -**	**-100.0%**
CAPITAL						
5-100-802.51 BUILDING/BLDG IMPROV-POLICE	$ -	$ -	$ -	$ 252,502	$ -	0.0%
5-100-810.51 MACHINERY/EQUIPMENT-POLICE	$ -	$ 65,815	$ 65,815	$ -	$ 66,263	0.7%
5-100-810.52 MACHINERY/EQUIPMENT-FIRE	$ -	$ 15,830	$ 15,830	$ 8,694	$ -	-100.0%
5-100-812.21 OFFICE FURN/EQUIP-ADMIN	$ -	$ 140,000	$ 140,000	$ -	$ -	-100.0%
5-100-812.72 OFFICE FURN/EQUIP-IT DEPT	$ -	$ 25,000	$ 25,000	$ 27,778	$ -	-100.0%
TOTAL CAPITAL	**$ -**	**$ 246,645**	**$ 246,645**	**$ 288,974**	**$ 66,263**	**-73.1%**
TOTAL EXPENDITURES	**$ -**	**$ 677,730**	**$ 677,730**	**$ 693,132**	**$ 66,263**	**-90.2%**
TRANSFERS						
6-000-601.00 INTERFUND TRNSF-GENERAL FUND	$ -	$ (573,379)	$ (573,379)	$ (433,378)	$ -	-100.0%
6-000-685.00 OTHER FINANCING SOURCES	$ -	$ -	$ -	$ (252,502)	$ -	0.0%
TOTAL TRANSFERS	**$ -**	**$ (573,379)**	**$ (573,379)**	**$ (685,880)**	**$ -**	**-100.0%**
CHANGE IN NET POSITION	**$ -**	**$ (104,351)**	**$ (104,351)**	**$ (7,252)**	**$ (66,263)**	**-36.5%**
ENDING FUND BALANCE	**$ 104,351**	**$ -**	**$ -**	**$ 97,099**	**$ 30,836**	**0.0%**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	**$ 2,773,770**	**$ 1,020,193**	**$ 1,020,193**	**$ 1,243,910**	**$ 2,134,333**	109.2%
REVENUES						
4-710.31 INTEREST-TEXSTAR	$ 1,005	$ 3,000	$ 3,000	$ 4,750	$ 3,000	0.0%
TOTAL REVENUES	**$ 1,005**	**$ 3,000**	**$ 3,000**	**$ 4,750**	**$ 3,000**	**0.0%**
EXPENDITURES						
CAPITAL						
5-100-803.00 STREETS/INLETS/CURBS	$ 1,546,436	$ 2,720,193	$ 2,720,193	$ 784,327	$ 4,102,363	50.8%
5-100-803.50 STREETS/INLET/CURB-REHAB PROJE	$ 126,957	$ 621,998	$ 621,998	$ 500,000	$ 1,034,970	66.4%
TOTAL CAPITAL	**$ 1,673,393**	**$ 3,342,191**	**$ 3,342,191**	**$ 1,284,327**	**$ 5,137,333**	**53.7%**
TOTAL EXPENDITURES	**$ 1,673,393**	**$ 3,342,191**	**$ 3,342,191**	**$ 1,284,327**	**$ 5,137,333**	**53.7%**
TRANSFERS						
6-000-601.07 INTERFUND TRNSF-DRAINAGE FUND	$ -	$ -	$ -	$ 50,000	$ -	0.0%
6-000-602.27 INTERFUND TRNSF-FEMA RELIEF FD	$ (142,528)	$ -	$ -	$ -	$ -	0.0%
6-000-602.70 INTERFUND TRNSF-GEN GOVT CAP PROJ	$ -	$ -	$ -	$ (2,220,000)	$ (3,000,000)	0.0%
6-000-683.00 OTHER SOURCES-BOND PROCEEDS	$ -	$ (2,318,998)	$ (2,318,998)	$ -	$ -	-100.0%
TOTAL TRANSFERS	**$ (142,528)**	**$ (2,318,998)**	**$ (2,318,998)**	**$ (2,170,000)**	**$ (3,000,000)**	**29.4%**
CHANGE IN NET POSITION	**$ (1,529,860)**	**$ (1,020,193)**	**$ (1,020,193)**	**$ 890,423**	**$ (2,134,333)**	**109.2%**
ENDING FUND BALANCE	**$ 1,243,910**	**$ -**	**$ -**	**$ 2,134,333**	**$ 0**	**0.0%**

		ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE		**$ 635,385**	**$ 427,602**	**$ 427,602**	**$ 22,240**	**$ 38,292**	-91.0%
REVENUES							
4-513.41	VERF RENTAL INCOME STREETS	$ 58,312	$ 70,206	$ 70,206	$ 70,206	$ 80,819	15.1%
4-513.54	VERF RENTAL INCOME ANIMAL SVCS	$ -	$ 7,559	$ 7,559	$ 7,559	$ -	-100.0%
4-518.22	VERF RENTAL INCOME DEV SVCS	$ 5,464	$ 2,501	$ 2,501	$ 2,501	$ 5,464	118.5%
4-518.31	VERF RENTAL INCOME MAINT	$ 22,593	$ 28,518	$ 28,518	$ 28,518	$ 22,593	-20.8%
4-518.44	VERF RENTAL INCOME PARKS	$ 18,204	$ 28,795	$ 28,795	$ 28,795	$ -	-100.0%
4-518.51	VERF RENTAL INCOME PD	$ 124,980	$ 187,548	$ 187,548	$ 187,548	$ -	-100.0%
4-518.52	VERF RENTAL INCOME FIRE	$ 10,718	$ 73,091	$ 73,091	$ 73,091	$ 10,718	-85.3%
4-710.00	INTEREST EARNED	$ 3,641	$ 2,000	$ 2,000	$ 2,000	$ -	-100.0%
TOTAL REVENUES		**$ 243,912**	**$ 400,218**	**$ 400,218**	**$ 400,218**	**$ 119,594**	**-70.1%**
EXPENDITURES							
NON-CAPITAL ASSETS							
5-100-710.00	MACHINERY/EQUIPMENT	$ 402,129	$ -	$ -	$ -	$ -	0.0%
TOTAL NON-CAPITAL ASSETS		**$ 402,129**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
CAPITAL							
5-100-813.00	VEHICLES	$ 252,854	$ 665,464	$ 665,464	$ 656,932	$ -	-100.0%
5-100-860.11	DEBT SERVICE - INTEREST	$ 19,553	$ 19,449	$ 19,449	$ 19,453	$ 7,869	-59.5%
5-100-860.15	DEBT SERVICE - PRINCIPAL	$ 202,033	$ 264,991	$ 264,991	$ 264,987	$ 111,725	-57.8%
TOTAL CAPITAL		**$ 474,440**	**$ 949,904**	**$ 949,904**	**$ 941,372**	**$ 119,594**	**-87.4%**
TOTAL EXPENDITURES		**$ 876,569**	**$ 949,904**	**$ 949,904**	**$ 941,372**	**$ 119,594**	**-87.4%**
TRANSFERS							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	$ 19,512	$ 557,206	$ 557,206	$ 557,206	$ -	-100.0%
TOTAL TRANSFERS		**$ 19,512**	**$ 557,206**	**$ 557,206**	**$ 557,206**	**$ -**	**-100.0%**
CHANGE IN NET POSITION		**$ (613,145)**	**$ 7,520**	**$ 7,520**	**$ 16,052**	**$ -**	**-100.0%**
ENDING FUND BALANCE		**$ 22,240**	**$ 435,122**	**$ 435,122**	**$ 38,292**	**$ 38,292**	**-91.2%**

CITY OF BRENHAM **252 - BCDC CAPITAL PROJECTS FUND**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	**$ 915,841**	**$ 887,782**	**$ 887,782**	**$ 884,890**	**$ 1,115,378**	25.6%
REVENUES						
4-521.00 GRANT REVENUES	$ -	$ 750,000	$ 750,000	$ -	$ 750,000	0.0%
4-710.00 INTEREST EARNED	$ 7,752	$ -	$ -	$ 5,000	$ 3,000	0.0%
TOTAL REVENUES	**$ 7,752**	**$ 750,000**	**$ 750,000**	**$ 5,000**	**$ 753,000**	**0.4%**
EXPENDITURES						
SERVICES						
5-100-402.00 AUDITS/CONSULTANT FEES	$ 48,682	$ -	$ -	$ -	$ -	0.0%
TOTAL SERVICES	**$ 48,682**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
CAPITAL						
5-100-803.40 PAVING/DRAINGE IMPROV-NEW PARK	$ -	$ 297,000	$ 297,000	$ -	$ 297,000	0.0%
5-100-804.64 UTILITY LINES-WATER	$ -	$ 88,842	$ 88,842	$ -	$ 84,942	-4.4%
5-100-804.65 UTILITY LINES-SEWER	$ -	$ 30,000	$ 30,000	$ -	$ 30,000	0.0%
5-100-816.30 PARK IMPRV-BRENHAM FAMILY PARK	$ 113,551	$ 1,192,000	$ 1,192,000	$ 39,512	$ 1,456,437	22.2%
TOTAL CAPITAL	**$ 113,551**	**$ 1,607,842**	**$ 1,607,842**	**$ 39,512**	**$ 1,868,379**	**16.2%**
TOTAL EXPENDITURES	**$ 162,233**	**$ 1,607,842**	**$ 1,607,842**	**$ 39,512**	**$ 1,868,379**	**16.2%**
TRANSFERS						
6-000-625.00 INTERFUND TRNSF - BCDC	$ (123,530)	$ (265,000)	$ (265,000)	$ (265,000)	$ -	-100.0%
TOTAL TRANSFERS	**$ (123,530)**	**$ (265,000)**	**$ (265,000)**	**$ (265,000)**	**$ -**	**-100.0%**
CHANGE IN NET POSITION	**$ (30,951)**	**$ (592,842)**	**$ (592,842)**	**$ 230,488**	**$ (1,115,379)**	**88.1%**
ENDING FUND BALANCE	**$ 884,890**	**$ 294,940**	**$ 294,940**	**$ 1,115,378**	**$ 0**	**-100.0%**

CITY OF BRENHAM **270 - GENERAL GOVERNMENT CAPITAL PROJECTS FUND**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,404,481**	0.0%
REVENUES						
4-710.31 INTEREST-TEXSTAR	$ -	$ 10,000	$ 10,000	$ 5,000	$ 10,000	0.0%
TOTAL REVENUES	**$ -**	**$ 10,000**	**$ 10,000**	**$ 5,000**	**$ 10,000**	**0.0%**
EXPENDITURES						
SERVICES						
5-100-421.20 BOND ISSUANCE COSTS	$ -	$ -	$ -	$ 103,001	$ -	0.0%
TOTAL SERVICES	**$ -**	**$ -**	**$ -**	**$ 103,001**	**$ -**	**0.0%**
CAPITAL						
5-100-802.00 BUILDINGS/BUILDING IMPROVEMENT	$ -	$ 280,000	$ 280,000	$ -	$ -	-100.0%
5-100-802.52 BUILDINGS-FIRE STATION #2	$ -	$ -	$ -	$ -	$ 600,000	0.0%
5-100-813.41 VEHICLES/LARGE EQUIP-STREETS	$ -	$ 743,807	$ 743,807	$ 362,348	$ 381,369	-48.7%
5-100-813.52 VEHICLES/LARGE EQUIPMENT-FIRE	$ -	$ 844,600	$ 844,600	$ -	$ 906,358	7.3%
5-100-815.48 OTHER CAPITAL-AIRPORT	$ -	$ 80,000	$ 80,000	$ 278,171	$ 116,177	45.2%
TOTAL CAPITAL	**$ -**	**$ 1,948,407**	**$ 1,948,407**	**$ 640,519**	**$ 2,003,904**	**2.8%**
TOTAL EXPENDITURES	**$ -**	**$ 1,948,407**	**$ 1,948,407**	**$ 743,520**	**$ 2,003,904**	**2.8%**
TRANSFERS						
6-000-601.00 INTERFUND TRNSF-GENERAL	$ -	$ -	$ -	$ -	$ (26,000)	0.0%
6-000-602.37 INTERFUND TRNSF-STREETS& DRAIN	$ -	$ -	$ -	$ 2,220,000	$ 3,000,000	0.0%
6-000-683.00 OTHER SOURCES-BOND PROCEEDS	$ -	$ (1,938,407)	$ (1,938,407)	$ (4,363,001)	$ (10,000,000)	415.9%
TOTAL TRANSFERS	**$ -**	**$ (1,938,407)**	**$ (1,938,407)**	**$ (2,143,001)**	**$ (7,000,000)**	**261.1%**
CHANGE IN NET POSITION	**$ -**	**$ -**	**$ -**	**$ 1,404,481**	**$ 5,006,096**	**0.0%**
ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ 1,404,481**	**$ 6,410,577**	**0.0%**

		ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE		**$ 45,278**	**$ 161,761**	**$ 161,761**	**$ 162,186**	**$ 386,243**	138.8%
REVENUES							
4-102.00	TAX RECEIPTS-TIRZ NO. 1	$ 116,483	$ 225,302	$ 225,302	$ 223,057	$ 576,499	155.9%
4-513.00	INTEREST INCOME	$ 424	$ -	$ -	$ 1,000	$ 1,500	0.0%
TOTAL REVENUES		**$ 116,908**	**$ 225,302**	**$ 225,302**	**$ 224,057**	**$ 577,999**	**156.5%**
EXPENDITURES							
SERVICES							
5-100-402.00	AUDITS/CONSULTANTS FEES	$ -	$ -	$ -	$ -	$ 70,000	0.0%
TOTAL SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ 70,000**	**0.0%**
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ -**	**$ -**	**$ 70,000**	**0.0%**
CHANGE IN NET POSITION		**$ 116,908**	**$ 225,302**	**$ 225,302**	**$ 224,057**	**$ 507,999**	**125.5%**
ENDING FUND BALANCE		**$ 162,186**	**$ 387,063**	**$ 387,063**	**$ 386,243**	**$ 894,242**	**131.0%**

CITY OF BRENHAM | **500 - WORKERS COMP SELF INSURANCE FUND**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	**$ 232,703**	**$ 306,352**	**$ 306,352**	**$ 316,435**	**$ 397,529**	29.8%
REVENUES						
4-513.00 INTEREST INCOME	$ 1,209	$ 1,500	$ 1,500	$ 1,200	$ 1,500	0.0%
4-520.00 WORKERS' COMP RECEIPTS	$ 181,637	$ 137,548	$ 137,548	$ 182,177	$ 184,240	33.9%
TOTAL REVENUES	**$ 182,846**	**$ 139,048**	**$ 139,048**	**$ 183,377**	**$ 185,740**	**33.6%**
EXPENDITURES						
SERVICES						
5-100-450.00 OTHER SERVICES	$ 351	$ 4,000	$ 4,000	$ 5,000	$ 5,000	25.0%
TOTAL SERVICES	**$ 351**	**$ 4,000**	**$ 4,000**	**$ 5,000**	**$ 5,000**	**25.0%**
SUNDRIES						
5-100-936.00 WORKERS' COMP PREMIUM	$ 95,736	$ 101,189	$ 101,189	$ 94,274	$ 115,000	13.6%
5-100-941.10 MEDICAL-PRIOR YEAR	$ 133	$ 300	$ 300	$ 300	$ 300	0.0%
5-100-941.60 VOLUNTEER BENEFITS	$ 2,894	$ 2,900	$ 2,900	$ 2,709	$ 2,900	0.0%
TOTAL SUNDRIES	**$ 98,763**	**$ 104,389**	**$ 104,389**	**$ 97,283**	**$ 118,200**	**13.2%**
TOTAL EXPENDITURES	**$ 99,114**	**$ 108,389**	**$ 108,389**	**$ 102,283**	**$ 123,200**	**13.7%**
TRANSFERS						
6-000-601.00 INTERFUND TRNSF-WORKERS COMP	$ -	$ -	$ -	$ -	$ 214,822	0.0%
6-000-602.00 INTERFUND TRNSF-WORKERS COMP	$ -	$ -	$ -	$ -	$ 22,351	0.0%
6-000-603.00 INTERFUND TRNSF-WORKERS COMP	$ -	$ -	$ -	$ -	$ 5,515	0.0%
6-000-604.00 INTERFUND TRNSF-WORKERS COMP	$ -	$ -	$ -	$ -	$ 19,079	0.0%
6-000-605.00 INTERFUND TRNSF-WORKERS COMP	$ -	$ -	$ -	$ -	$ 9,012	0.0%
6-000-607.00 INTERFUND TRNSF-WORKERS COMP	$ -	$ -	$ -	$ -	$ 4,221	0.0%
TOTAL TRANSFERS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 275,000**	**0.0%**
CHANGE IN NET POSITION	**$ 83,732**	**$ 30,659**	**$ 30,659**	**$ 81,094**	**$ (212,460)**	**-793.0%**
ENDING FUND BALANCE	**$ 316,435**	**$ 337,011**	**$ 337,011**	**$ 397,529**	**$ 185,069**	**-45.1%**

CITY OF BRENHAM | **107 - DRAINAGE FUND**

DRAINAGE

		ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND WORKING CAPITAL		**$ 533,725**	**$ 878,056**	**$ 878,056**	**$ 878,056**	**$ 1,272,150**	44.9%
REVENUES							
4-617.00	DRAINAGE FEE	$ 677,544	$ 679,617	$ 679,617	$ 684,215	$ 686,400	1.0%
4-710.00	INTEREST EARNED	$ 4,279	$ 700	$ 700	$ 700	$ 700	0.0%
4-790.00	MISC REVENUE	$ 583	$ 670	$ 670	$ 670	$ 670	0.0%
TOTAL REVENUES		**$ 682,406**	**$ 680,987**	**$ 680,987**	**$ 685,585**	**$ 687,770**	**1.0%**
EXPENDITURES							
PERSONNEL							
5-041-101.00	SALARIES & WAGES	$ 70,252	$ 70,735	$ 70,735	$ 65,692	$ 74,065	4.7%
5-041-102.00	OVERTIME PAY	$ 26	$ 200	$ 200	$ -	$ -	-100.0%
5-041-103.00	OASDI/MEDICARE	$ 4,881	$ 5,576	$ 5,576	$ 4,612	$ 5,830	4.5%
5-041-103.02	MATCHING RETIREMENT	$ 7,691	$ 11,182	$ 11,182	$ 9,174	$ 12,905	15.4%
5-041-105.00	LONGEVITY PAY	$ 1,544	$ 1,645	$ 1,645	$ 1,432	$ 1,800	9.4%
5-041-106.00	MEDICAL INSURANCE	$ 17,692	$ 17,772	$ 17,772	$ 17,772	$ 18,543	4.3%
5-041-106.01	LIFE INSURANCE	$ 250	$ 273	$ 273	$ 188	$ 237	-13.1%
5-041-106.02	LONG TERM DISABILITY	$ 147	$ 150	$ 150	$ 104	$ 159	5.7%
5-041-106.10	HRA EXPENSE	$ 1,350	$ -	$ -	$ -	$ -	0.0%
5-041-107.00	WORKERS' COMPENSATION	$ 3,191	$ 1,666	$ 1,666	$ 2,538	$ 2,457	47.5%
5-041-116.00	SALARIES/WAGES CONTINGENCY	$ -	$ 1,748	$ 1,748	$ -	$ -	-100.0%
5-041-118.00	ACCRUED COMP TIME	$ 144	$ -	$ -	$ -	$ -	0.0%
TOTAL PERSONNEL		**$ 107,168**	**$ 110,947**	**$ 110,947**	**$ 101,512**	**$ 115,995**	**4.5%**
SUPPLIES							
5-041-202.00	FUEL	$ 11,069	$ 10,000	$ 10,000	$ 13,000	$ 16,000	60.0%
5-041-203.00	TOOLS/SMALL EQUIPMENT	$ 743	$ 300	$ 300	$ 300	$ 300	0.0%
5-041-208.00	CLOTHING/PERS PRTECTIVE EQUIP	$ 935	$ 1,250	$ 1,250	$ 1,200	$ 1,500	20.0%
5-041-210.00	BOTANICAL & AGRICULTURAL	$ 4,756	$ 5,000	$ 5,000	$ 5,000	$ 7,000	40.0%
5-041-250.00	OTHER SUPPLIES	$ 517	$ 1,000	$ 1,000	$ 400	$ 500	-50.0%
TOTAL SUPPLIES		**$ 18,020**	**$ 17,550**	**$ 17,550**	**$ 19,900**	**$ 25,300**	**44.2%**
MAINTENANCE							
5-041-303.00	VEHICLES/LARGE EQUIPMENT	$ 6,677	$ 9,000	$ 9,000	$ 7,500	$ 9,000	0.0%
5-041-304.00	MACHINERY/EQUIPMENT	$ 56	$ 100	$ 100	$ 50	$ 100	0.0%
5-041-315.00	STREETS/INLETS/CURBS	$ 2,970	$ 8,000	$ 8,000	$ 8,000	$ 8,000	0.0%
5-041-315.10	STREETS-CONCRETE WORK	$ 108,377	$ 100,000	$ 100,000	$ 120,000	$ 125,000	25.0%
5-041-315.20	STREETS-MISC MATERIALS	$ 10,063	$ 10,000	$ 10,000	$ 10,000	$ 10,000	0.0%
TOTAL MAINTENANCE		**$ 128,143**	**$ 127,100**	**$ 127,100**	**$ 145,550**	**$ 152,100**	**19.7%**
SERVICES							
5-041-402.00	AUDITS/CONSULTANTS FEES	$ 9,151	$ 5,000	$ 5,000	$ 15,000	$ 15,000	200.0%
5-041-406.60	DISPOSAL FEES	$ 89	$ 1,000	$ 1,000	$ 50	$ 100	-90.0%
5-041-408.10	RENTALS/LEASES-FLEET	$ 200	$ 4,000	$ 4,000	$ 1,000	$ 2,000	-50.0%
5-041-409.00	ADVERTISEMENTS/LEGAL NOTICE	$ 245	$ -	$ -	$ -	$ -	0.0%
5-041-450.00	OTHER SERVICES	$ 8	$ -	$ -	$ -	$ -	0.0%
TOTAL SERVICES		**$ 9,693**	**$ 10,000**	**$ 10,000**	**$ 16,050**	**$ 17,100**	**71.0%**
CAPITAL							
5-041-813.00	VEHICLES/LARGE EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0.0%
5-041-815.41	OTHER CAPITAL-DRAINAGE IMPROV	$ -	$ -	$ -	$ -	$ 218,335	0.0%
5-100-860-11	DEBT SERVICE INTEREST	$ 6,815	$ 6,117	$ 6,117	$ 6,117	$ 4,794	-21.6%
5-100-860-15	DEBT SERVICE PRINCIPLE	$ 65,772	$ 66,470	$ 66,470	$ 66,470	$ 67,793	2.0%
TOTAL CAPITAL		**$ 72,587**	**$ 72,587**	**$ 6,117**	**$ 6,117**	**$ 290,922**	**4656.0%**

CITY OF BRENHAM **107 - DRAINAGE FUND**

DRAINAGE

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SUNDRIES						
5-041-901.00 LIAB/CASUALTY INSURANCE	$ 1,762	$ 1,850	$ 1,850	$ 2,062	$ 2,330	25.9%
5-041-903.00 UNCOLLECTABLE ACCOUNTS	$ 660	$ -	$ -	$ 300	$ -	0.0%
5-041-950.00 OTHER SUNDRY	$ 42	$ -	$ -	$ -	$ -	0.0%
TOTAL SUNDRIES	**$ 2,464**	**$ 1,850**	**$ 1,850**	**$ 2,362**	**$ 2,330**	**25.9%**
TOTAL EXPENDITURES	**$ 338,075**	**$ 340,034**	**$ 273,564**	**$ 291,491**	**$ 603,747**	**120.7%**
TRANSFERS						
6-000-601.37 TRANSFER OUT DRAINAGE CAPTL	$ -	$ (50,017)	$ (50,017)	$ -	$ (84,023)	68.0%
6-000-602.37 TRANSFER IN (BONDS)	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL TRANSFERS	**$ -**	**$ (50,017)**	**$ (50,017)**	**$ -**	**$ (84,023)**	**68.0%**
CHANGE IN NET POSITION	**$ 344,331**	**$ 290,936**	**$ 357,406**	**$ 394,094**	**$ (0)**	**-100.0%**
ENDING FUND WORKING CAPITAL	**$ 878,056**	**$ 1,168,992**	**$ 1,235,462**	**$ 1,272,150**	**$ 1,272,150**	**3.0%**

CITY OF BRENHAM **137 - DRAINAGE CAPITAL PROJECTS**

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	0.0%
REVENUES						
4-710.31 TEXSTAR INTEREST	$ -	$ -	$ -	$ -	$ -	0.0%
4-733.00 GRANT REVENUE-GLO	$ -	$ -	$ 2,084,018	$ 968,925	$ 7,433,312	0.0%
TOTAL REVENUES	**$ -**	**$ -**	**$ 2,084,018**	**$ 968,925**	**$ 7,433,312**	0.0%
EXPENDITURES						
SERVICES						
5-100-402.00 AUDITS/CONSULTANTS FEES	$ -	$ -	$ 187,000	$ 363,750	$ 264,250	0.0%
TOTAL NON-CAPITAL ASSETS	**$ -**	**$ -**	**$ 187,000**	**$ 363,750**	**$ 264,250**	**0.0%**
CAPITAL						
5-100-815.00 OTHER CAPITAL	$ -	$ -	$ 2,338,830	$ 605,175	$ 7,253,085	0.0%
TOTAL NON-CAPITAL ASSETS	**$ -**	**$ -**	**$ 2,338,830**	**$ 605,175**	**$ 7,253,085**	**0.0%**
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 2,525,830**	**$ 968,925**	**$ 7,517,335**	**0.0%**
TRANSFERS						
6-000-607.00 INTERFUND TRNSF-DRAINAGE	$ -	$ -	$ (50,017)	$ -	$ (84,023)	0.0%
TOTAL TRANSFERS	**$ -**	**$ -**	**$ (50,017)**	**$ -**	**$ (84,023)**	**0.0%**
CHANGE IN NET POSITION	**$ -**	**$ -**	**$ (391,795)**	**$ -**	**$ -**	**0.0%**
ENDING FUND BALANCE	**$ -**	**$ -**	**$ (391,795)**	**$ -**	**$ -**	**0.0%**

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

FUND 102 - ELECTRIC DISTRIBUTION FUND FINANCIAL STATEMENT

	5-YEAR HISTORY					ANNUAL FY22 BUDGET		FY22	FY23
IN $	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**ORIGINAL**	**AMENDED**	**RAE**	**BUDGET (O)**
OPERATING REVENUES									
CHARGES FOR SERVICES	6,222,086	6,397,514	6,658,429	6,491,552	6,887,603	7,172,774	7,172,774	7,293,032	7,329,285
TOTAL REVENUES	6,222,086	6,397,514	6,658,429	6,491,552	6,887,603	7,172,774	7,172,774	7,293,032	7,329,285
OPERATING EXPENDITURES									
SALARIES	2,042,874	2,038,875	1,996,045	1,948,646	2,246,229	2,529,602	2,529,602	2,266,395	2,606,722
SUPPLIES	137,944	212,903	203,462	194,735	187,252	213,480	213,480	228,244	223,418
MAINTENANCE	95,221	109,442	101,252	74,301	105,787	112,300	112,300	123,403	121,700
CONTRACTUAL SERVICES	311,107	317,196	457,068	388,178	454,967	540,324	540,324	476,358	495,361
CAPITAL OUTLAY (INSTEAD OF DEP)	740,491	744,837	649,646	738,143	886,313	743,337	743,337	679,124	985,059
GROSS REVENUE TAX	1,537,579	1,585,811	1,488,870	1,371,424	1,460,700	1,585,929	1,585,929	1,586,440	1,654,860
MISCELLANEOUS	124,647	150,366	148,540	296,577	209,280	217,722	217,722	210,019	221,478
TOTAL OPERATING EXP	4,989,862	5,159,431	5,044,884	5,012,005	5,550,528	5,942,694	5,942,694	5,569,982	6,308,597
OPERATING INCOME (LOSS)	1,232,224	1,238,084	1,613,546	1,479,546	1,337,075	1,230,080	1,230,080	1,723,050	1,020,688
NONOPERATING REV (EXP)									
DEBT SERVICE:									
INTEREST & FISCAL CHARGES	(60,137)	(69,400)	(67,328)	(65,162)	(62,997)	(60,737)	(60,737)	(60,737)	(66,204)
PRINCIPAL RETIREMENT	(83,045)	(69,055)	(72,194)	(72,194)	(75,332)	(78,471)	(78,471)	(78,471)	(106,778)
ISSUANCE COSTS	(45,885)	-	-	-	-	-	-		
INTERGOVERNMENTAL	30,746	13,771	11,144	115,148	-	-	-		
INVESTMENT INCOME	104,496	121,822	156,504	145,071	129,377	133,330	133,330	108,965	108,670
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-	-	
MISCELLANEOUS, NET	26,124	37,145	28,665	57,024	37,249	35,970	35,970	37,004	26,874
TOTAL NONOP REV (EXP)	(27,701)	34,284	56,792	179,886	28,297	30,092	30,092	6,761	(37,438)
INCOME (LOSS) BEFORE CONTRIBUTIONS & TRFS	1,204,523	1,272,367	1,670,338	1,659,432	1,365,372	1,260,172	1,260,172	1,729,811	983,251
TRANSFERS IN	578,647	643,017	602,931	626,453	585,204	646,668	646,668	584,985	682,113
TRANSFERS OUT	(1,717,704)	(1,876,023)	(2,012,712)	(1,885,287)	(1,828,192)	(1,851,332)	(1,851,332)	(1,807,857)	(1,776,332)
TOTAL TRANSFERS IN/(OUT)	(1,139,057)	(1,233,006)	(1,409,781)	(1,258,834)	(1,242,988)	(1,204,664)	(1,204,664)	(1,222,872)	(1,094,219)
CHANGE IN NET POSITION	65,466	39,361	260,557	400,598	122,384	55,508	55,508	506,940	(110,969)

FUND 122 - ELECTRIC POWER SUPPLY FUND FINANCIAL STATEMENT

	5-YEAR HISTORY					ANNUAL FY22 BUDGET		FY22	FY23
IN $	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**ORIGINAL**	**AMENDED**	**RAE**	**BUDGET (O)**
OPERATING REVENUES									
CHARGES FOR SERVICES	15,890,710	16,620,826	15,153,588	13,655,404	14,783,828	16,109,684	16,109,684	16,078,729	17,013,134
TOTAL REVENUES	15,890,710	16,620,826	15,153,588	13,655,404	14,783,828	16,109,684	16,109,684	16,078,729	17,013,134
OPERATING EXPENDITURES									
COST OF SALES AND SERVICES	15,942,618	16,182,900	14,358,387	13,208,976	15,619,402	16,109,684	16,109,684	16,414,630	17,013,134
TOTAL OPERATING EXP	15,942,618	16,182,900	14,358,387	13,208,976	15,619,402	16,109,684	16,109,684	16,414,630	17,013,134
CHANGE IN NET POSITION	(51,907)	437,926	795,201	446,428	(835,574)	-	-	(335,901)	-

FUND 132 - ELECTRIC CIP FUND FINANCIAL STATEMENT

	5-YEAR HISTORY					ANNUAL FY22 BUDGET		FY22	FY23
IN $	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**ORIGINAL**	**AMENDED**	**RAE**	**BUDGET (O)**
OPERATING EXPENDITURES									
CAPITAL OUTLAY (INSTEAD OF DEP)	-	-	-	-	-	-	-	-	156,414
TOTAL OPERATING EXP	-	-	-	-	-	-	-	-	156,414
NONOPERATING REV (EXP)									
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-	-
TOTAL NONOP REV (EXP)	-	-	-	-	-	-	-	-	-
CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	(156,414)

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 102 - ELECTRIC DISTRIBUTION REVENUES

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
4-533.00	GRANT REVENUE-FEMA	30,746	13,771	11,144	115,148	-	-	-	-	-
4-601.00	ELECTRIC UTIL REVENUES	5,694,740	5,873,375	6,115,980	5,936,200	6,269,128	6,546,437	6,546,437	6,584,723	6,627,728
4-601.05	AVERAGE MONTHLY PAYMENT	(3,714)	(1,864)	1,074	(1,447)	67	-	-	(2,614)	(441)
4-606.00	SECURITY LIGHTS	45,731	46,085	46,608	48,376	49,769	49,863	49,863	49,429	49,373
4-608.00	FORFEITED DISC & PENALTIES	276,279	288,019	290,809	175,385	266,588	295,911	295,911	353,771	356,342
4-618.00	CONNECT/TRANSFER FEE	62,958	56,255	56,270	41,515	52,520	55,778	55,778	60,225	53,270
4-630.40	BILLING FEES-SANITATION	-	-	-	27,283	61,127	61,507	61,507	62,805	64,044
4-632.00	STATE SALES TAX	69,575	56,924	56,872	92,532	80,124	57,000	57,000	70,157	74,086
4-640.00	INSUFFICIENT CHECK CHARGE	2,250	2,350	2,000	1,525	1,325	2,000	2,000	1,400	1,500
4-650.00	CUSTOMER REPAIR & REPLACE	3,882	2,722	9,106	6,010	14,435	30,000	30,000	11,871	15,287
4-655.00	LINE TAPS	2,245	6,885	1,290	1,420	1,940	3,000	3,000	4,733	1,940
4-660.00	POLE LINE RENTAL	66,793	66,139	67,827	139,896	72,852	69,690	69,690	72,852	72,852
4-690.00	MISCELLANEOUS UTIL REVENUE	10,766	10,823	10,718	22,423	18,921	12,455	12,455	30,681	20,305
4-696.00	INTERGOVT'L - FIBER NETWORK	15,040	19,100	13,761	32,724	23,427	19,133	19,133	23,000	23,000
4-710.00	INTEREST EARNED	53,503	46,603	63,143	62,454	54,708	53,000	53,000	31,168	31,168
4-710.30	INTEREST-TEXPOOL	5,091	14,326	8,300	3,795	261	3,500	3,500	798	252
4-710.31	TEXSTAR INTEREST	18,343	37,312	57,456	19,439	541	535	535	875	126
4-710.35	BCDC-INT ON NOTES RECEIVABLE	42,260	54,404	68,941	71,706	74,101	76,295	76,295	76,295	77,299
4-720.00	INSURANCE PROCEEDS	3,892	-	1,151	4,175	-	-	-	7,644	-
4-770.00	RENTAL INCOME	11,903	13,688	13,688	13,688	13,787	13,688	13,688	14,088	13,688
4-789.00	BILLING ASSISTANCE DONATIONS	-	-	-	-	-	-	-	-	-
4-790.00	MISC OTHER REVENUE	5,237	4,987	7,404	16,711	23,462	22,282	22,282	13,297	13,186
4-790.50	AMORTIZED BOND PREMIUMS	12,855	13,413	13,413	13,413	13,413	-	-	-	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	(24,011)	(3,544)	5,100	22,450	-	-	-	-	-
4-790.61	SALES OF NON CAPITAL ASSETS	145	4,945	1,323	-	-	-	-	1,975	-
	TOTAL REVENUES B4 ACCRUAL ADJ	6,411,456	6,626,720	6,923,380	6,866,822	7,092,495	7,372,074	7,372,074	7,469,172	7,495,004
	AMORTIZED BOND PREMIUMS	(12,855)	(13,413)	(13,413)	(13,413)	(13,413)	-	-	-	-
	BOND INTEREST	(14,700)	(30,824)	(41,337)	(12,324)	(234)	-	-	(171)	(175)
	LOSS ON FIBER	24,011	17,069	-	-	-	-	-	-	-
	TOTAL REVENUES BUDGET BASIS	6,407,913	6,599,551	6,868,630	6,841,085	7,078,848	7,372,074	7,372,074	7,469,001	7,494,829

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 122 - ELECTRIC POWER SUPPLY RECOVERY REVENUES

		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET
4-601.00	ELECTRIC UTIL REVENUES	20,308,273	20,899,007	20,540,319	20,418,959	19,937,868	20,532,973	20,532,973	20,687,629	20,633,730
4-611.00	ELECTRIC PCRF	(4,417,563)	(4,278,181)	(5,386,731)	(6,763,555)	(5,154,040)	(4,423,289)	(4,423,289)	(4,608,900)	(3,620,596)
4-706.00	LCRA RATE REFUND	-	-	-	-	-	-	-	-	-
	TOTAL REVENUE (RECOVERY)	15,890,710	16,620,826	15,153,588	13,655,404	14,783,828	16,109,684	16,109,684	16,078,729	17,013,134

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 102 DEPT 100 - NON-DEPT DIRECT EXPEND

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-100-421.00	BOND PAYING AGENT FEES	470	470	470	-	-	-	-	-	-
5-100-421.20	BOND ISSUE COSTS	45,885	-	-	-	-	-	-	-	-
	SUBTOTAL SERVICES	46,355	470	470	-	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	60,137	69,400	67,328	65,162	62,997	60,737	60,737	60,737	66,204
5-100-860.15	DEBT SERVICE-PRINCIPAL	83,045	69,055	72,194	72,194	75,332	78,471	78,471	78,471	106,778
	SUBTOTAL CAPITAL	143,183	138,455	139,522	137,356	138,329	139,208	139,208	139,208	172,982
5-100-904.00	GROSS REVENUE TAX	1,537,579	1,585,811	1,488,870	1,371,424	1,460,700	1,585,929	1,585,929	1,586,440	1,654,860
	SUBTOTAL SUNDRIES	1,537,579	1,585,811	1,488,870	1,371,424	1,460,700	1,585,929	1,585,929	1,586,440	1,654,860
	TOTAL EXPENDITURES	1,727,117	1,724,736	1,628,862	1,508,780	1,599,029	1,725,137	1,725,137	1,725,648	1,827,842

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 122 DEPT 100 - NON-DEPT DIRECT EXPEND

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-100-402.00	AUDITS/CONSULTANTS FEES	-	-	-	-	-	-	-	-	-
5-100-402.80	SPECIAL SERVICES-TREE TRIMMING	-	-	-	-	-	-	-	-	-
5-100-450.00	OTHER SERVICES	-	-	-	-	-	-	-	-	-
5-100-701.00	ELECTRICITY PURC/BASE COST	15,940,218	16,180,500	14,355,987	13,206,576	15,617,002	16,107,284	16,107,284	16,412,230	17,010,734
5-100-709.00	ELECTRIC SYS LCRA TCOS FEE	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
	TOTAL SUPPLY COSTS	15,942,618	16,182,900	14,358,387	13,208,976	15,619,402	16,109,684	16,109,684	16,414,630	17,013,134

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 132 DEPT 100 - NON-DEPT DIRECT EXPEND

IN $		5-YEAR HISTORY FY17	FY18	FY19	FY20	FY21	FY22 BUDGET ORIGINAL	AMENDED	FY22 RAE	FY23 BUDGET (O)
5-100-810.00	MACHINERY/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-100-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-	-	-	-	156,414
	TOTAL CAPITAL (DEBT/GRANT FUNDED	-	-	-	-	-	-	-	-	156,414

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 110 - NON-DEPT MISC EXPEND

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	24,461	29,299	13,887	32,291	24,619	30,000	30,000	30,000	30,000
5-110-905.00	DEPRECIATION	-	-	-	-	-	-	-	-	-
5-110-906.00	INVENTORY ADJUSTMENTS	2,516	2,798	(2,037)	28,872	29,110	5,000	5,000	4,961	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	64,199	89,852	98,517	113,904	136,147	151,000	151,000	151,198	158,758
	SUBTOTAL SUNDRIES	91,175	121,948	110,367	175,067	189,875	186,000	186,000	186,158	193,758
	TOTAL EXPENDITURES	91,175	121,948	110,367	175,067	189,875	186,000	186,000	186,158	193,758
	UNCOLLECTIBLE ACCTS RECLASS	(24,461)	(29,299)	(13,887)	(32,291)	(24,619)	(30,000)	(30,000)	(30,000)	(30,000)
	TOTAL EXPENDITURES AFTER RECLASS	66,714	92,650	96,480	142,776	165,257	156,000	156,000	156,158	163,758

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 132 - UTLITY BILLING/CUSTOMER SERVICE

IN $		5-YEAR HISTORY FY17	FY18	FY19	FY20	FY21	FY22 BUDGET ORIGINAL	AMENDED	FY22 RAE	FY23 BUDGET (O)
5-132-101.00	SALARIES & WAGES	244,238	212,546	212,775	219,041	236,968	241,878	241,878	252,472	264,903
5-132-102.00	OVERTIME PAY	489	495	673	526	1,441	1,500	1,500	8,537	500
5-132-103.00	OASDI/MEDICARE	18,141	15,570	15,502	13,960	15,682	18,896	18,896	19,928	21,083
5-132-103.02	MATCHING RETIREMENT	21,939	21,625	21,616	21,533	25,231	37,893	37,893	44,820	47,026
5-132-105.00	LONGEVITY PAY	3,458	2,365	2,081	2,470	2,631	3,000	3,000	2,625	2,940
5-132-105.01	EDUCATION/MISCELLANEOUS	-	-	-	-	1,471	-	-	6,179	6,500
5-132-105.03	STANDBY	-	-	-	-	-	-	-	-	-
5-132-106.00	MEDICAL INSURANCE	47,799	53,735	64,425	42,652	47,138	52,505	52,505	53,588	54,665
5-132-106.01	LIFE INSURANCE	1,001	850	791	830	871	922	922	858	861
5-132-106.02	LONG TERM DISABILITY	556	470	439	461	483	507	507	477	574
5-132-107.00	WORKERS' COMPENSATION	674	487	484	438	492	304	304	578	478
5-132-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	5,970	5,970	-	-
5-132-118.00	ACCRUED COMP TIME	(2,203)	1,326	1,265	2,586	2,319	-	-	-	-
	SUBTOTAL SALARIES	336,093	309,469	320,052	304,498	334,728	363,375	363,375	390,061	399,530
5-132-202.00	FUEL	-	-	-	-	-	-	-	-	-
5-132-203.00	TOOLS/SMALL EQUIPMENT	-	-	-	-	-	-	-	-	-
5-132-204.00	POSTAGE & FREIGHT	32,425	36,232	37,291	32,725	33,774	36,000	36,000	38,894	39,282
5-132-205.00	OFFICE SUPPLIES	848	1,360	248	1,830	318	1,000	1,000	910	750
5-132-206.00	EMPLOYEE RELATIONS	678	640	612	602	745	800	800	908	1,000
5-132-207.00	REPRODUCTION & PRINTING	9,519	9,799	8,582	7,416	8,402	10,000	10,000	9,951	10,200
5-132-208.00	CLOTHING/PERS PROTECTIVE EQUIP	3	88	-	14	-	-	-	-	-
5-132-209.00	EDUCATIONAL	-	-	-	-	-	-	-	-	-
5-132-210.00	BOTANICAL & AGRICULTURAL	-	-	-	-	-	-	-	-	-
5-132-211.00	CLEANING AND JANITORIAL	28	57	31	152	106	200	200	150	175
5-132-212.00	COMPUTER EQUIPMENT & SUPPLIES	2,752	7,838	521	2,803	2,522	2,900	2,900	2,200	200
5-132-213.00	COMMUNICATIONS EQUIPMENT	597	7	413	-	268	1,300	1,300	419	600
5-132-221.00	SAFETY/FIRST AID SUPPLIES	9	-	-	-	-	-	-	-	-
5-132-223.00	SMALL APPLIANCES	-	-	-	-	-	-	-	-	-
5-132-250.00	OTHER SUPPLIES	435	547	515	617	734	700	700	700	1,100
	SUBTOTAL SUPPLIES	47,294	56,569	48,213	46,158	46,868	52,900	52,900	54,131	53,307

EXHIBIT A

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 132 - UTLITY BILLING/CUSTOMER SERVICE

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-132-303.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-	-	-	-	-
5-132-312.00	BUILDINGS/APPLIANCES	-	-	-	-	-	-	-	-	-
5-132-313.00	COMPUTER/OFFICE EQUIPMENT	-	-	18	-	-	-	-	-	-
5-132-350.00	OTHER MAINTENANCE	-	-	-	-	-	-	-	-	-
	SUBTOTAL MAINTENANCE	0	0	18	0	0	0	0	0	0
5-132-402.00	AUDITS/CONSULTANTS FEES	-	-	-	-	-	-	-	-	-
5-132-403.00	TELEPHONE	-	-	-	-	-	-	-	-	-
5-132-408.00	RENTAL & LEASES	524	572	620	636	684	700	700	748	825
5-132-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	-	-	-	-	-	-	-	-
5-132-422.00	CONTRACT LABOR	4,806	-	-	-	-	-	-	-	-
5-132-424.00	SERVICE CONTRACTS	68,240	82,511	100,328	102,912	116,780	114,894	114,894	114,922	116,071
5-132-450.00	OTHER SERVICES	164	82	318	272	56	200	200	394	300
	SUBTOTAL SERVICES	73,733	83,165	101,266	103,820	117,520	115,794	115,794	116,064	117,196
5-132-702.00	BUILDINGS	556	1,597	-	-	-	-	-	-	-
5-132-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	3,500	-	-	-	-	-
5-132-713.00	VEHICLES	-	-	-	-	-	-	-	-	-
	SUBTOTAL NONCAPITAL SUPPLIES	556	1,597	-	3,500	-	-	-	-	-
5-132-810.00	MACHINERY/EQUIPMENT	-	24,967	-	-	-	-	-	-	-
5-132-812.00	OFFICE FURNITURE/EQUIPMENT	-	61,225	6,118	-	-	-	-	-	-
5-132-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-	-	-	-	-
	SUBTOTAL CAPITAL	-	86,192	6,118	-	-	-	-	-	-
5-132-901.00	LIAB/CASUALTY INSURANCE	-	-	-	-	-	-	-	-	-
5-132-908.00	SEMINARS/MEMBERSHIP/TRAVE	2,952	-	1,960	15	-	2,000	2,000	515	1,000
5-132-908.10	MILEAGE	414	155	313	70	-	200	200	145	300
5-132-950.00	SUNDRY	158	105	378	615	519	200	200	200	100
	SUBTOTAL SUNDRIES	3,524	261	2,652	700	519	2,400	2,400	860	1,400
	TOTAL EXPENDITURES	461,200	537,252	478,319	458,676	499,635	534,469	534,469	561,116	571,434
	ACCRUAL ADJUSTMENT	2,203	(1,326)	(1,265)	(2,586)	(2,319)	-	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	463,403	535,926	477,054	456,090	497,316	534,469	534,469	561,116	571,434

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 160 - PUBLIC UTILITIES DEPARTMENT

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-160-101.00	SALARIES & WAGES	570,445	589,087	533,905	608,493	701,134	734,270	734,270	624,311	768,778
5-160-102.00	OVERTIME PAY	589	547	402	122	8,329	1,200	1,200	448	1,800
5-160-103.00	OASDI/MEDICARE	42,367	43,630	39,187	38,253	54,226	57,903	57,903	45,510	62,267
5-160-103.02	MATCHING RETIREMENT	52,298	61,481	54,915	61,017	75,698	116,072	116,072	92,745	131,463
5-160-105.00	LONGEVITY PAY	8,243	9,095	8,415	8,770	6,954	6,764	6,764	6,256	7,680
5-160-105.01	EDUCATION/MISCELLANEOUS	12,000	12,462	6,017	7,929	12,033	12,000	12,000	10,253	18,000
5-160-105.02	OTHER PAY	-	-	-	-	-	-	-	-	-
5-160-105.03	STANDBY	-	-	-	240	-	-	-	-	-
5-160-106.00	MEDICAL INSURANCE	118,861	125,942	127,019	105,015	128,811	126,886	126,886	94,317	112,895
5-160-106.01	LIFE INSURANCE	2,583	2,315	2,100	2,062	2,502	2,830	2,830	1,884	2,418
5-160-106.02	LONG TERM DISABILITY	1,472	1,332	1,216	1,199	1,442	1,564	1,564	1,183	1,615
5-160-106.10	HRA EXPENSE	-	-	-	-	1,350	-	-	-	-
5-160-107.00	WORKERS' COMPENSATION	3,804	3,329	3,301	2,476	2,155	1,535	1,535	1,584	1,384
5-160-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	18,007	18,007	-	-
5-160-118.00	ACCRUED COMP TIME	5,957	9,659	4,771	7,511	(11,442)	-	-	-	-
	SUBTOTAL SALARIES	818,619	858,879	781,248	843,085	983,194	1,079,031	1,079,031	878,490	1,108,300
5-160-202.00	FUEL	5,239	6,660	6,389	4,790	5,713	4,900	4,900	8,301	9,000
5-160-203.00	TOOLS/SMALL EQUIPMENT	55	197	912	853	238	900	900	479	700
5-160-204.00	POSTAGE & FREIGHT	358	165	148	348	319	300	300	156	300
5-160-205.00	OFFICE SUPPLIES	1,748	3,947	2,816	3,088	1,562	3,000	3,000	3,132	2,500
5-160-206.00	EMPLOYEE RELATIONS	1,281	1,790	2,021	1,082	1,681	1,500	1,500	1,173	1,600
5-160-207.00	REPRODUCTION & PRINTING	5,913	15,684	11,166	5,973	9,701	12,000	12,000	9,077	9,000
5-160-208.00	CLOTHING	1,567	1,490	1,918	1,608	2,913	3,840	3,840	2,361	2,200
5-160-209.00	EDUCATIONAL	-	-	50	-	-	-	-	-	-
5-160-210.00	BOTANICAL & AGRICULTURAL	60	113	34	35	74	100	100	92	50
5-160-211.00	CLEANING AND JANITORIAL	95	106	96	192	114	100	100	71	150
5-160-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,300	10,887	11,306	1,986	9,106	2,100	2,100	2,613	9,300
5-160-213.00	COMMUNICATIONS EQUIPMENT	390	266	89	-	535	1,775	1,775	856	500
5-160-218.00	PHOTOGRAPHY	-	-	-	-	-	-	-	-	-
5-160-221.00	SAFETY/FIRST AID SUPPLIES	72	-	41	15	2	265	265	-	20
5-160-223.00	SMALL APPLIANCES	-	-	-	-	-	-	-	219	-
5-160-250.00	OTHER SUPPLIES	262	232	481	509	665	500	500	337	550
	SUBTOTAL SUPPLIES	18,338	41,538	37,468	20,479	32,625	31,280	31,280	28,867	35,870

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 160 - PUBLIC UTILITIES DEPARTMENT

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-160-303.00	VEHICLES/LARGE EQUIPMENT	5,663	697	4,449	5,811	5,628	1,500	1,500	1,500	2,400
5-160-304.00	MACHINERY/EQUIPMENT	10	-	-	-	-	-	-	-	-
5-160-309.00	COMMUNICATION/PHOTO EQUIP	-	-	-	-	-	-	-	-	-
5-160-312.00	BUILDINGS/APPLIANCES	-	-	-	92	-	-	-	-	-
5-160-313.00	COMPUTER/OFFICE EQUIPMENT	-	255	-	-	-	-	-	-	-
5-160-316.00	JANITORIAL	-	-	-	-	-	-	-	-	-
5-160-350.00	OTHER MAINTENANCE	-	-	-	-	-	-	-	-	-
	SUBTOTAL MAINTENANCE	5,673	952	4,449	5,903	5,628	1,500	1,500	1,500	2,400
5-160-401.00	ELECTRICAL	-	-	-	-	-	-	-	-	-
5-160-402.00	AUDITS/CONSULTANTS FEES	-	-	48,061	3,443	13,321	48,000	48,000	-	-
5-160-403.00	TELEPHONE	3,772	3,760	3,844	3,221	2,705	2,750	2,750	2,701	2,750
5-160-404.00	GAS	-	-	-	-	-	-	-	-	-
5-160-405.00	WATER	-	-	-	-	-	-	-	-	-
5-160-406.00	SEWER	-	-	-	-	-	-	-	-	-
5-160-406.50	GARBAGE	-	-	-	-	-	-	-	-	-
5-160-406.60	DISPOSAL FEES	-	-	-	88	-	-	-	-	-
5-160-407.00	LEGAL NOTICES	-	-	-	-	-	-	-	-	-
5-160-408.00	RENTALS & LEASES	-	-	-	-	-	-	-	-	-
5-160-408.10	RENTALS/LEASES-FLEET	-	-	525	163	100	-	-	250	-
5-160-409.00	ADVERTISEMENTS/LEGAL NOTICES	150	150	-	218	-	-	-	-	-
5-160-415.00	JANITORIAL SERVICES	-	-	-	410	-	-	-	-	-
5-160-419.00	LEGAL FEES	-	-	-	-	-	-	-	-	-
5-160-424.00	SERVICE CONTRACTS	28,168	43,512	39,906	39,134	43,271	47,500	47,500	49,361	53,815
5-160-450.00	OTHER SERVICES	148	138	266	166	120	350	350	845	140
	SUBTOTAL SERVICES	32,237	47,560	92,602	46,842	59,517	98,600	98,600	53,157	56,705

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 160 - PUBLIC UTILITIES DEPARTMENT

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-160-702.00	BUILDINGS	-	-	-	10,706	-	-	-	2,000	-
5-160-710.00	MACHINERY/EQUIPMENT	-	-	-	2,314	-	2,300	2,300	2,349	-
5-160-712.00	OFFICE FURNITURE/EQUIPMENT	1,520	1,781	2,567	19,726	799	-	-	2,000	-
5-160-714.10	SCADA COMMUNICATIONS	-	1,439	-	400	5,612	8,000	8,000	8,000	16,000
5-160-715.00	OTHER CAPITAL	-	-	13,229	-	-	-	-	-	-
	SUBTOTAL NONCAPITAL SUPPLIES	1,520	3,220	15,796	33,146	6,411	10,300	10,300	14,349	16,000
5-160-810.00	MACHINERY/EQUIPMENT	-	-	-	-	-	-	-	-	9,950
5-160-812.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-160-813.00	VEHICLES/LARGE EQUIPMENT	-	21,886	46,793	26,453	-	-	-	-	-
5-160-814.10	SCADA COMMUNICATIONS	5,137	7,328	14,134	-	-	-	-	-	-
	SUBTOTAL CAPITAL	5,137	29,214	60,927	26,453	-	-	-	-	9,950
5-160-901.00	LIAB/CASUALTY INSURANCE	1,468	1,457	2,013	1,956	1,966	2,050	2,050	1,606	1,700
5-160-908.00	SEMINARS/MEMBERSHIP/TRAVE	10,417	12,051	7,674	5,519	10,633	10,522	10,522	6,248	14,720
5-160-908.10	MILEAGE	2,840	2,862	1,414	210	-	2,000	2,000	181	200
5-160-920.30	UTILITY ASSISTANCE GRANTS	-	-	-	100,160	-	-	-	-	-
5-160-939.00	MOVING/HOUSING EXPENSE	-	-	-	14,875	-	-	-	-	-
5-160-949.00	UNEMPLOYMENT BENEFITS	-	-	-	-	-	-	-	6,588	-
5-160-950.00	OTHER SUNDRY	188	466	235	429	94	400	400	194	250
	SUBTOTAL SUNDRIES	14,913	16,835	11,336	123,149	12,693	14,972	14,972	14,818	16,870
	TOTAL EXPENDITURES	896,436	998,197	1,003,826	1,099,057	1,100,068	1,235,683	1,235,683	991,179	1,246,095
	ACCRUAL ADJUSTMENT	(5,957)	(9,659)	(4,771)	(7,511)	11,442	-	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	890,478	988,538	999,055	1,091,546	1,111,510	1,235,683	1,235,683	991,179	1,246,095

EXHIBIT A

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 161 - ELECTRIC DEPARTMENT

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-161-101.00	SALARIES & WAGES	598,822	587,191	592,835	566,861	604,106	711,630	711,630	666,176	720,998
5-161-102.00	OVERTIME PAY	7,921	6,221	10,544	9,314	39,576	25,000	25,000	13,614	10,000
5-161-103.00	OASDI/MEDICARE	46,134	45,155	46,052	32,419	58,503	59,112	59,112	52,848	59,092
5-161-103.02	MATCHING RETIREMENT	57,024	63,424	64,563	61,101	70,809	118,409	118,409	110,406	131,058
5-161-105.00	LONGEVITY PAY	9,005	8,645	8,627	7,309	6,357	6,825	6,825	6,336	7,380
5-161-105.01	EDUCATION/MISCELLANEOUS	6,000	6,231	6,017	6,033	6,545	6,000	6,000	8,506	8,600
5-161-105.03	STANDBY	22,097	21,871	22,962	23,476	26,757	20,000	20,000	25,478	23,500
5-161-106.00	MEDICAL INSURANCE	131,476	131,118	137,226	91,955	93,284	108,738	108,738	97,216	122,619
5-161-106.01	LIFE INSURANCE	2,606	2,337	2,214	2,432	2,257	2,724	2,724	2,214	2,413
5-161-106.02	LONG TERM DISABILITY	1,441	1,297	1,230	1,352	1,254	1,507	1,507	1,232	1,610
5-161-107.00	WORKERS' COMPENSATION	9,389	8,024	8,511	8,908	9,737	9,213	9,213	13,817	11,620
5-161-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	18,038	18,038	-	-
5-161-118.00	ACCRUED COMP TIME	1,643	1,326	4,940	4,169	(10,198)	-	-	-	-
	SUBTOTAL SALARIES	893,560	882,839	905,721	815,329	908,986	1,087,196	1,087,196	997,844	1,098,891
5-161-202.00	FUEL	13,485	17,126	15,105	11,070	17,130	15,500	15,500	31,514	33,090
5-161-203.00	TOOLS/SMALL EQUIPMENT	10,137	8,701	9,342	8,623	9,066	9,000	9,000	9,000	9,500
5-161-204.00	POSTAGE & FREIGHT	175	520	23	701	1	350	350	222	350
5-161-205.00	OFFICE SUPPLIES	591	984	224	1,038	684	1,000	1,000	1,000	1,000
5-161-206.00	EMPLOYEE RELATIONS	1,315	1,231	767	570	774	1,000	1,000	734	1,000
5-161-207.00	REPRODUCTION & PRINTING	1,179	1,217	165	944	1,017	1,000	1,000	994	1,000
5-161-208.00	CLOTHING/PERS PROTECTIVE EQUIP	14,721	11,646	10,299	19,407	24,030	26,700	26,700	26,700	27,500
5-161-209.00	EDUCATIONAL	-	-	-	-	-	-	-	-	-
5-161-210.00	BOTANICAL & AGRICULTURAL	766	690	745	457	393	750	750	1,364	750
5-161-211.00	CLEANING AND JANITORIAL	765	1,015	953	1,089	746	1,000	1,000	885	1,000
5-161-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,837	895	1,705	1,454	124	10,000	10,000	8,126	2,000
5-161-213.00	COMMUNICATIONS EQUIPMENT	-	156	45	77	192	300	300	339	450
5-161-218.00	PHOTOGRAPHY	-	-	-	-	-	-	-	-	-
5-161-221.00	SAFETY/FIRST AID SUPPLIES	4,023	6,810	5,793	4,566	3,197	5,700	5,700	6,964	5,700
5-161-223.00	SMALL APPLIANCES	-	-	-	119	-	-	-	-	-
5-161-250.00	OTHER SUPPLIES	5,383	3,922	4,054	3,324	4,561	4,900	4,900	3,541	4,900
	SUBTOTAL SUPPLIES	54,377	54,913	49,221	53,438	61,917	77,200	77,200	91,382	88,240

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 161 - ELECTRIC DEPARTMENT

IN $		5-YEAR HISTORY FY17	FY18	FY19	FY20	FY21	FY22 BUDGET ORIGINAL	AMENDED	FY22 RAE	FY23 BUDGET (O)
5-161-301.00	UTILITY LINES	32,252	36,041	34,351	32,197	37,879	35,000	35,000	35,000	38,000
5-161-301.10	POLE REINFORCEMENT	-	-	-	-	-	-	-	-	-
5-161-303.00	VEHICLES/LARGE EQUIPMENT	21,401	26,090	18,095	21,290	28,923	25,000	25,000	36,618	30,000
5-161-304.00	MACHINERY/EQUIPMENT	2,627	2,574	2,826	2,331	1,598	3,000	3,000	3,000	3,000
5-161-308.00	METERS	4,979	6,121	4,937	7,629	10,016	10,000	10,000	10,675	10,000
5-161-309.00	COMMUNICATION/PHOTO EQUIP	-	107	-	-	-	-	-	-	-
5-161-310.00	LAND/GROUNDS	822	441	259	315	-	300	300	241	300
5-161-311.00	UTILITY PLANTS	-	-	265	307	-	500	500	-	500
5-161-312.00	BUILDINGS/APPLIANCES	2,845	1,451	2,032	2,789	978	2,000	2,000	1,369	2,500
5-161-313.00	COMPUTER/OFFICE EQUIPMENT	-	-	-	-	-	-	-	-	-
5-161-314.00	TRANSFORMERS	24,621	35,665	34,020	1,541	20,764	35,000	35,000	35,000	35,000
5-161-350.00	OTHER MAINTENANCE	-	-	-	-	-	-	-	-	-
	SUBTOTAL MAINTENANCE	89,548	108,490	96,785	68,398	100,158	110,800	110,800	121,903	119,300
5-161-401.00	ELECTRICAL	3,865	3,551	3,908	3,765	3,905	4,255	4,255	4,889	5,134
5-161-402.00	AUDITS/CONSULTANTS FEES	30,518	26,828	21,021	26,378	70,208	103,556	103,556	92,416	93,000
5-161-402.15	STATE FEES	-	500	-	-	-	-	-	-	-
5-161-402.80	SPECIAL SERVICES-TREE TRIMMING	122,387	97,784	137,417	135,483	133,936	150,000	150,000	137,113	148,000
5-161-403.00	TELEPHONE	1,630	1,500	1,902	3,154	3,139	4,065	4,065	3,307	3,570
5-161-404.00	GAS	724	799	815	750	779	783	783	896	1,000
5-161-405.00	WATER	225	221	225	225	360	229	229	347	443
5-161-405.50	DRAINAGE CHARGE	-	-	-	638	765	-	-	765	765
5-161-406.00	SEWER	250	243	249	235	469	242	242	384	416
5-161-406.50	GARBAGE	948	966	985	498	-	-	-	-	-
5-161-406.60	DISPOSAL FEES	3,297	2,652	2,401	2,241	4,752	2,200	2,200	6,673	6,700
5-161-408.00	RENTAL & LEASES	-	-	40	-	-	-	-	-	-
5-161-408.10	RENTALS/LEASES-FLEET	10,783	20,760	39,155	26,823	24,305	22,500	22,500	24,486	24,500
5-161-415.00	JANITORIAL SERVICES	-	-	-	275	1,467	4,000	4,000	2,010	3,500
5-161-422.00	CONTRACT LABOR	-	-	-	-	-	-	-	-	-
5-161-424.00	SERVICE CONTRACTS	21,842	21,945	43,325	21,851	23,858	24,000	24,000	24,165	24,500
5-161-425.00	LABORATORY TEST FEES	2,242	2,698	2,983	2,968	3,115	3,300	3,300	3,260	3,300
5-161-450.00	OTHER SERVICES	6,428	6,023	8,775	12,234	6,872	6,800	6,800	6,428	6,632
	SUBTOTAL SERVICES	205,137	186,472	263,200	237,516	277,930	325,930	325,930	307,137	321,460

EXHIBIT A

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 161 - ELECTRIC DEPARTMENT

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-161-702.00	BUILDINGS	4,241	-	3,112	2,579	-	-	-	-	-
5-161-704.00	UTILITY LINES	-	6,733	2,584	250	7,274	-	-	2,234	-
5-161-704.10	UTILITY LINES - CONTINGENCY	-	-	32	290	-	-	-	-	-
5-161-705.00	UTILITY PLANTS-NON CAPITAL	-	-	-	-	-	-	-	-	-
5-161-707.00	TRANSFORMERS	-	-	1,024	-	-	-	-	-	-
5-161-708.00	METERS	5,376	20,337	16,649	24,011	19,610	17,500	17,500	16,062	18,000
5-161-708.10	SVC INSTALLS	-	10,177	9,097	8,625	10,559	10,000	10,000	6,132	9,500
5-161-710.00	MACHINERY/EQUIPMENT	4,915	7,690	15,603	2,259	1,989	2,300	2,300	5,688	2,500
5-161-712.00	OFFICE FURNITURE/EQUIPMENT	1,328	-	-	-	-	-	-	-	-
5-161-713.00	VEHICLES	-	-	-	-	-	-	-	-	-
5-161-714.00	RADIOS/RADAR/CAMERAS	-	-	-	-	-	3,500	3,500	3,500	-
5-161-714.10	SCADA COMMUNICATIONS	-	-	-	-	-	-	-	-	-
5-161-715.00	OTHER CAPITAL	-	10,131	4,664	-	-	8,500	8,500	5,900	-
	SUBTOTAL NONCAPITAL SUPPLIES	15,860	55,067	52,765	38,014	39,432	41,800	41,800	39,515	30,000
5-161-802.00	BUILDINGS	-	-	-	-	-	-	-	-	-
5-161-804.00	UTILITY LINES	129,900	70,344	34,740	62,934	54,507	51,096	51,096	47,428	248,077
5-161-804.10	UTILITY LINE-CONTINGENCY	89,405	103,859	125,040	110,126	157,259	100,754	100,754	69,986	121,824
5-161-804.20	UTILITY LINES-CONTRACTORS	198,681	193,658	160,421	79,200	158,233	186,986	186,986	200,796	334,599
5-161-805.00	UTILITY PLANTS	-	-	-	-	-	-	-	-	-
5-161-807.00	TRANSFORMERS	189,912	139,612	180,949	225,218	69,678	163,904	163,904	158,433	203,408
5-161-808.00	METERS	7,587	11,108	5,871	3,327	5,555	6,963	6,963	6,543	7,030
5-161-808.01	AMR METERS	-	-	-	-	-	-	-	-	-
5-161-808.10	SVC INSTALL	12,250	2,091	7,988	12,254	13,982	7,286	7,286	31,294	7,353
5-161-809.10	STREET LIGHTS/SIGNALS	9,260	8,174	3,298	7,147	9,897	5,991	5,991	10,734	6,418
5-161-810.00	MACHINERY/EQUIPMENT	-	-	64,294	-	-	-	-	-	-
5-161-812.00	OFFICE FURN/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-161-812.01	AMR SOFTWARE/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-161-813.00	VEHICLES/LARGE EQUIPMENT	82,299	80,772	-	196,211	417,201	141,800	141,800	153,910	-
5-161-814.10	SCADA/COMMUNICATIONS	-	-	-	-	-	-	-	-	36,400
5-161-814.15	WIRELESS MESH	5,149	13,877	-	-	-	-	-	-	-
5-161-814.20	FIBER EXPANSION	10,910	5,935	-	15,274	-	78,557	78,557	-	10,000
	SUBTOTAL CAPITAL	735,353	629,431	582,601	711,690	886,313	743,337	743,337	679,124	975,109

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 161 - ELECTRIC DEPARTMENT

IN $		5-YEAR HISTORY FY17	FY18	FY19	FY20	FY21	FY22 BUDGET ORIGINAL	AMENDED	FY22 RAE	FY23 BUDGET (O)
5-161-901.00	LIAB/CASUALTY INSURANCE	8,779	8,829	10,599	10,632	12,016	12,400	12,400	14,039	14,500
5-161-908.00	SEMINARS/MEMBERSHIP/TRAVE	29,371	30,772	26,352	18,914	18,064	31,000	31,000	23,253	24,000
5-161-908.10	MILEAGE	535	177	278	-	327	500	500	500	500
5-161-932.60	LCRA TEXAS WISE SERVICE	-	-	-	-	-	-	-	-	-
5-161-950.00	OTHER SUNDRY	340	374	373	407	405	450	450	392	450
	SUBTOTAL SUNDRIES	39,026	40,151	37,602	29,953	30,811	44,350	44,350	38,183	39,450
	TOTAL EXPENDITURES	2,032,860	1,957,362	1,987,894	1,954,339	2,305,547	2,430,613	2,430,613	2,275,089	2,672,450
	ACCRUAL ADJUSTMENT	(1,643)	(1,326)	(4,940)	(4,169)	10,198	-	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	2,031,217	1,956,036	1,982,954	1,950,170	2,315,745	2,430,613	2,430,613	2,275,089	2,672,450

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

TRANSFERS (IN)/OUT

		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	1,717,704	1,876,023	2,012,712	1,875,287	1,828,192	1,851,332	1,851,332	1,807,857	1,776,332
6-000-602.60	INTERFUND TRNSF-COMM PROJ FUND	-	-	-	10,000	-	-	-	-	-
6-000-603.00	INTERFUND TRNF-GAS	(167,852)	(190,068)	(181,301)	(191,545)	(196,652)	(217,862)	(217,862)	(192,421)	(224,029)
6-000-604.00	INTERFUND TRNF-WATER	(207,619)	(237,393)	(219,427)	(226,598)	(236,951)	(259,682)	(259,682)	(242,957)	(270,368)
6-000-605.00	INTERFUND TRNSF-SEWER FUND	(112,381)	(128,496)	(118,771)	(122,654)	(128,258)	(140,562)	(140,562)	(131,509)	(146,346)
6-000-606.00	INTERFUND TRNF-SANITATION	(76,995)	(87,060)	(83,432)	(85,656)	(23,343)	(28,562)	(28,562)	(18,098)	(19,019)
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	(13,800)	-	-	-	-	-	-	-	(22,351)
	TOTAL NET TRANSFERS	1,139,057	1,233,006	1,409,781	1,258,834	1,242,988	1,204,664	1,204,664	1,222,872	1,094,219

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

FUND 103 - GAS DISTRIBUTION FUND FINANCIAL STATEMENT

	5-YEAR HISTORY					ANNUAL FY22 BUDGET		FY22	FY23
IN $	FY17 ACT	FY18 ACT	FY19 ACT	FY20 ACT	FY21 ACT	ORIGINAL	AMENDED	RAE	BUDGET (O)
OPERATING REVENUES									
CHARGES FOR SERVICES	1,343,978	1,500,363	1,493,520	1,387,264	1,512,913	1,659,298	1,659,298	1,623,901	1,678,902
TOTAL REVENUES	1,343,978	1,500,363	1,493,520	1,387,264	1,512,913	1,659,298	1,659,298	1,623,901	1,678,902
OPERATING EXPENDITURES									
SALARIES	378,863	398,479	410,077	410,938	429,437	496,674	496,675	489,173	526,861
SUPPLIES	51,606	55,176	56,065	61,152	84,587	60,486	60,486	53,785	50,910
MAINTENANCE	27,452	28,673	27,473	23,394	53,586	35,860	35,860	31,306	40,900
CONTRACTUAL SERVICES	40,060	31,373	42,717	30,587	47,512	49,101	49,101	54,415	101,238
CAPITAL OUTLAY (INSTEAD OF DEP)	140,557	123,205	156,937	256,813	192,330	182,376	225,374	224,502	203,192
GROSS REVENUE TAX	191,643	222,071	226,156	172,279	194,487	232,627	232,627	215,623	223,042
MISCELLANEOUS	17,867	17,643	21,231	12,240	25,956	19,916	19,916	19,960	21,855
TOTAL OPERATING EXPENDITURES	848,048	876,620	940,657	967,404	1,027,895	1,077,040	1,120,039	1,088,764	1,167,998
OPERATING INCOME (LOSS)	495,930	623,743	552,863	419,861	485,018	582,258	539,259	535,137	510,904
NONOPERATING REV (EXP)									
DEBT SERVICE:									
INTEREST & FISCAL CHARGES	(44)	-	-	-	-	-	-	(3,125)	(12,500)
PRINCIPAL RETIREMENT	(973)	-	-	-	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-
INVESTMENT INCOME	9,650	16,477	24,639	11,327	2,380	11,200	11,200	3,014	3,095
GAIN ON SALE OF CAPITAL ASSETS				-	-	-	-	-	-
MISCELLANEOUS, NET	7,135	2,998	4,212	16,193	53,477	3,500	3,500	2,363	1,181
TOTAL NONOPERATING REV (EXP)	15,769	19,475	28,851	27,521	55,856	14,700	14,700	2,252	(8,223)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	511,698	643,217	581,714	447,382	540,875	596,958	553,959	537,389	502,680
TRANSFERS IN	3,700	-	-	-	-	-	-	-	5,515
TRANSFERS OUT	(528,816)	(582,106)	(598,448)	(573,644)	(568,732)	(519,544)	(519,544)	(481,804)	(525,711)
TOTAL TRANSFERS IN/(OUT)	(525,116)	(582,106)	(598,448)	(573,644)	(568,732)	(519,544)	(519,544)	(481,804)	(520,196)
CHANGE IN NET POSITION	(13,418)	61,111	(16,734)	(126,262)	(27,857)	77,414	34,414	55,585	(17,516)

FUND 123 - GAS POWER SUPPLY FUND FINANCIAL STATEMENT

	5-YEAR HISTORY					ANNUAL FY22 BUDGET		FY22	FY23
IN $	FY17 ACT	FY18 ACT	FY19 ACT	FY20 ACT	FY21 ACT	ORIGINAL	AMENDED	RAE	BUDGET (O)
OPERATING REVENUES									
CHARGES FOR SERVICES	1,413,911	1,689,137	1,751,255	1,090,338	1,346,612	1,709,056	1,709,056	3,822,929	4,323,939
TOTAL REVENUES	1,413,911	1,689,137	1,751,255	1,090,338	1,346,612	1,709,056	1,709,056	3,822,929	4,323,939
OPERATING EXPENDITURES									
COST OF SALES AND SERVICES	1,659,809	1,651,632	1,695,006	968,379	1,702,661	1,756,835	2,095,104	3,771,634	4,323,939
TOTAL OPERATING EXP	1,659,809	1,651,632	1,695,006	968,379	1,702,661	1,756,835	2,095,104	3,771,634	4,323,939
CHANGE IN NET POSITION	(245,898)	37,505	56,249	121,959	(356,049)	(47,779)	(386,048)	51,295	-

EXHIBIT A

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

FUND 103 GAS FUND - DISTRIBUTION REVENUES

		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET
4-602.00	GAS UTIL REVENUES	1,323,842	1,483,295	1,479,545	1,370,789	1,484,562	1,614,183	1,614,183	1,587,369	1,641,991
4-602.05	AVERAGE MONTHLY PAYMENT	-	-	-	-	-	-	-	-	-
4-611.00	GAS COST ADJUSTMENT	-	-	-	-	-	-	-	-	-
4-612.00	WINTER CONNECT FEE	-	-	-	-	20	40	40	-	-
4-613.00	RELIGHT SERVICE	60	75	-	75	60	75	75	90	75
4-614.00	SERVICE CHARGE	-	-	-	-	-	-	-	-	-
4-632.00	STATE SALES TAX	13,166	11,854	5,535	7,789	8,560	10,000	10,000	10,000	10,000
4-642.00	DEVELOPERS REIMBURSEMENT	-	-	-	-	-	-	-	-	-
4-645.00	LINE LOCATE FEE	-	-	-	-	-	-	-	-	-
4-646.00	INSPECTION FEE	-	-	-	-	-	-	-	-	-
4-650.00	CUSTOMER REPAIR & REPLACE	-	-	-	345	-	-	-	-	-
4-655.00	LINE TAPS	7,930	5,880	8,890	9,520	20,755	35,000	35,000	28,295	28,895
4-690.00	MISCELLANEOUS UTIL REVENUE	672	84	252	1,178	441	1,000	1,000	247	441
4-706.00	TMGC REBATE	-	-	-	-	-	-	-	-	-
4-710.00	INTEREST EARNED	5,265	4,257	4,500	3,297	1,938	3,200	3,200	1,938	2,438
4-710.10	GAIN ON INVESTMENTS	-	-	-	-	-	-	-	-	-
4-710.20	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-	-	-	-	-
4-710.30	INTEREST-TEXPOOL	4,385	12,220	20,139	8,030	441	8,000	8,000	1,076	657
4-720.00	INSURANCE PROCEEDS	-	-	-	-	-	-	-	-	-
4-720.10	SETTLEMENT PROCEEDS	-	-	-	-	-	-	-	-	-
4-770.00	RENTAL INCOME	-	-	-	-	-	-	-	-	-
4-790.00	MISC OTHER REVENUE	-	-	-	3,060	4,822	3,500	3,500	2,363	1,181
4-790.60	GAIN/LOSS ON FIXED ASSETS	5,460	50	3,752	12,233	-	-	-	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	1,675	2,948	460	900	48,655	-	-	-	-
	TOTAL REVENUES	1,362,455	1,520,662	1,523,073	1,417,217	1,570,254	1,674,998	1,674,998	1,631,378	1,685,678

FUND 123 GAS FUND - POWER SUPPLY RECOVERY REVENUES

		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET
4-602.00	GAS UTIL REVENUES	2,157,216	2,629,964	2,478,580	2,178,836	2,322,044	2,320,123	2,320,123	2,252,959	2,335,208
4-611.00	GAS COST ADJUSTMENT	(743,306)	(940,827)	(727,326)	(1,088,499)	(975,433)	(611,067)	(611,067)	1,569,970	1,988,731
	TOTAL REVENUES	1,413,911	1,689,137	1,751,255	1,090,338	1,346,612	1,709,056	1,709,056	3,822,929	4,323,939

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 103 GAS FUND DEPT 100 - NON-DEPT DIRECT EXPEND

		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET
5-100-103.02	PENSION EXPENSE	-	-	-	-	-	-	-	-	-
5-100-103.05	TMRS PRIOR SERVICE COST	-	-	-	-	-	-	-	-	-
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-	-	-	-	-
	SUBTOTAL SALARIES	-	-	-	-	-	-	-	-	-
5-100-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-	-	-	-	-
5-100-850.10	DEVELOPERS REIMBURSEMENT	-	-	-	-	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	44	-	-	-	-	-	-	3,125	12,500
5-100-860.15	PRINCIPAL-DEBT SERVICE	973	-	-	-	-	-	-	-	-
	SUBTOTAL CAPITAL	1,017	-	-	-	-	-	-	3,125	12,500
5-100-904.00	GROSS REVENUE TAX	191,643	222,071	226,156	172,279	194,487	232,627	232,627	215,623	223,042
	SUBTOTAL SUNDRIES	191,643	222,071	226,156	172,279	194,487	232,627	232,627	215,623	223,042
	TOTAL EXPENDITURES	192,660	222,071	226,156	172,279	194,487	232,627	232,627	218,748	235,542

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 123 GAS FUND DEPT 100 - NON-DEPT DIRECT EXPEND

IN $		ACTUAL 5-YEAR HISTORY FY17	FY18	FY19	FY20	FY21	FY22 BUDGET ORIGINAL	AMENDED	FY22 RAE	FY23 BUDGET
5-100-402.00	AUDITS/CONSULTANTS FEES	-	-	-	-	37,508	4,400	81,400	49,640	-
5-100-419.00	LEGAL FEES	-	-	-	-	183,582	38,731	300,000	336,133	200,000
	SUBTOTAL SERVICES	-	-	-	-	221,090	43,131	381,400	385,773	200,000
5-100-705.00	GAS PURCHASE COST	1,410,763	1,651,632	1,695,006	968,379	1,481,571	1,713,704	1,713,704	3,385,861	4,123,939
5-100-706.00	OASIS INTERCONNECT	249,046	-	-	-	-	-	-	-	-
	SUBTOTAL NONCAPITAL SUPPLIES	1,659,809	1,651,632	1,695,006	968,379	1,481,571	1,713,704	1,713,704	3,385,861	4,123,939
	TOTAL EXPENDITURES	1,659,809	1,651,632	1,695,006	968,379	1,702,661	1,756,835	2,095,104	3,771,634	4,323,939

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

FUND 103 GAS FUND DEPT 110 - NON-DEPT MISC EXPEND

		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	1,692	825	702	2,432	1,484	1,000	1,000	2,100	2,500
5-110-905.00	DEPRECIATION	-	-	-	-	-	-	-	-	-
5-110-906.00	INVENTORY ADJUSTMENTS	3,512	3,766	6,778	1,004	15,190	1,000	1,000	2,665	2,600
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	-	-	-	-	-	-	-	-	-
	SUBTOTAL SUNDRIES	5,204	4,591	7,480	3,436	16,675	2,000	2,000	4,765	5,100
	TOTAL EXPENDITURES	5,204	4,591	7,480	3,436	16,675	2,000	2,000	4,765	5,100
	UNCOLLECTIBLE ACCTS RECLASS	(1,692)	(825)	(702)	(2,432)	(1,484)	(1,000)	(1,000)	(2,100)	(2,500)
	TOTAL EXPENDITURES AFTER RECLASS	3,512	3,766	6,778	1,004	15,190	1,000	1,000	2,665	2,600

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 162 - GAS DEPARTMENT

IN $		ACTUAL 5-YEAR HISTORY FY17	FY18	FY19	FY20	FY21	FY22 BUDGET ORIGINAL	AMENDED	FY22 RAE	FY23 BUDGET
5-162-101.00	SALARIES & WAGES	236,629	247,019	252,279	264,520	268,716	305,920	305,921	306,006	320,895
5-162-102.00	OVERTIME PAY	10,331	9,898	8,339	8,512	16,770	8,000	8,000	13,994	16,800
5-162-103.00	OASDI/MEDICARE	18,940	19,520	19,906	19,358	22,391	25,798	25,798	25,106	27,757
5-162-103.02	MATCHING RETIREMENT	23,787	27,972	28,298	29,171	32,166	51,693	51,693	51,460	61,845
5-162-105.00	LONGEVITY PAY	4,335	4,773	4,840	5,652	5,941	6,275	6,275	5,917	6,660
5-162-105.01	EDUCATION/MISCELLANEOUS	6,000	6,231	6,017	6,033	6,017	6,000	6,000	5,934	6,000
5-162-105.03	STANDBY	11,672	10,243	10,364	10,869	11,084	10,000	10,000	10,785	11,100
5-162-106.00	MEDICAL INSURANCE	61,570	67,841	75,033	61,902	61,025	70,757	70,757	64,271	70,028
5-162-106.01	LIFE INSURANCE	1,054	1,004	985	1,103	1,040	1,195	1,195	1,078	1,137
5-162-106.02	LONG TERM DISABILITY	583	557	547	613	579	660	660	828	755
5-162-107.00	WORKERS' COMPENSATION	3,962	3,423	3,470	3,205	3,458	2,690	2,690	3,794	3,885
5-162-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	250	7,686	7,686	-	-
5-162-118.00	ACCRUED COMP TIME	4,092	3,245	3,214	1,152	2,669	-	-	-	-
	SUBTOTAL SALARIES	382,955	401,724	413,291	412,090	432,106	496,674	496,675	489,173	526,861
5-162-201.00	CHEMICALS	1,770	2,653	1,999	2,228	2,228	-	-	-	-
5-162-202.00	FUEL	7,009	7,380	6,927	5,882	8,270	7,800	7,800	11,124	15,000
5-162-203.00	TOOLS/SMALL EQUIPMENT	1,314	1,611	1,396	1,472	720	5,885	5,885	5,000	5,800
5-162-204.00	POSTAGE & FREIGHT	570	795	743	983	485	900	900	900	900
5-162-205.00	OFFICE SUPPLIES	79	160	7	34	9	300	300	39	50
5-162-206.00	EMPLOYEE RELATIONS	556	372	762	488	372	750	750	545	600
5-162-207.00	REPRODUCTION & PRINTING	101	745	117	86	527	600	600	550	550
5-162-208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,068	3,141	1,989	3,176	2,235	3,126	3,126	3,000	3,000
5-162-209.00	EDUCATIONAL	-	-	-	-	-	-	-	-	-
5-162-210.00	BOTANICAL & AGRICULTURAL	176	229	41	91	108	175	175	110	110
5-162-211.00	CLEANING AND JANITORIAL	1,031	1,175	1,004	1,212	918	1,200	1,200	2,000	2,000
5-162-212.00	COMPUTER EQUIPMENT & SUPPLIES	8	3,732	1,550	723	-	11,500	11,500	6,129	3,600
5-162-213.00	COMMUNICATIONS EQUIPMENT	-	317	52	65	13	600	600	388	300
5-162-218.00	PHOTOGRAPHY	-	-	-	-	-	-	-	-	-
5-162-221.00	SAFETY/FIRST AID SUPPLIES	604	2,097	973	-	100	1,550	1,550	500	500
5-162-223.00	SMALL APPLIANCES	109	-	-	-	-	-	-	-	-
5-162-250.00	OTHER SUPPLIES	2,263	3,910	3,855	3,349	5,262	3,500	3,500	3,500	3,500
	SUBTOTAL SUPPLIES	17,656	28,317	21,414	19,791	21,248	37,886	37,886	33,785	35,910

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 162 - GAS DEPARTMENT

		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET
5-162-301.00	UTILITY LINES	12,382	9,085	6,172	5,683	3,093	9,000	9,000	5,283	5,000
5-162-303.00	VEHICLES/LARGE EQUIPMENT	1,286	2,723	2,974	3,838	2,704	3,500	3,500	2,500	2,500
5-162-304.00	MACHINERY/EQUIPMENT	1,604	5,496	5,311	3,511	4,610	4,960	4,960	4,800	4,800
5-162-308.00	METERS	-	-	2,565	-	3,950	4,500	4,500	4,500	9,000
5-162-309.00	COMMUNICATION/PHOTO EQUIP	-	64	-	-	-	-	-	-	-
5-162-311.00	UTILITY PLANTS	11,766	10,897	9,657	10,363	38,780	13,600	13,600	13,600	19,100
5-162-312.00	BUILDINGS/APPLIANCES	414	407	793	-	448	300	300	623	500
5-162-313.00	COMPUTER/OFFICE EQUIPMENT	-	-	-	-	-	-	-	-	-
5-162-316.00	JANITORIAL	-	-	-	-	-	-	-	-	-
5-162-350.00	OTHER MAINTENANCE	-	-	-	-	-	-	-	-	-
	SUBTOTAL MAINTENANCE	27,452	28,673	27,473	23,394	53,586	35,860	35,860	31,306	40,900
5-162-401.00	ELECTRICAL	2,916	3,143	3,026	2,850	3,036	2,811	2,811	3,182	3,220
5-162-402.00	AUDITS/CONSULTANTS FEES	-	-	6,680	-	6,570	8,500	8,500	8,500	64,000
5-162-402.15	STATE FEES	4,662	5,957	14,737	7,852	18,467	12,988	12,988	7,999	10,650
5-162-403.00	TELEPHONE	1,242	1,500	1,788	1,786	1,768	3,170	3,170	1,736	1,736
5-162-404.00	GAS	694	688	688	675	675	685	685	759	835
5-162-405.00	WATER	-	-	-	-	-	-	-	-	-
5-162-405.50	DRAINAGE CHARGE	-	-	-	526	701	701	701	701	701
5-162-406.00	SEWER	-	-	-	-	-	-	-	-	-
5-162-406.50	GARBAGE	584	593	607	249	-	-	-	-	-
5-162-406.60	DISPOSAL FEES	90	31	13	30	-	75	75	-	-
5-162-408.00	RENTAL & LEASES	2,536	2,189	3,014	2,578	3,018	2,761	2,761	2,700	2,845
5-162-408.10	RENTALS/LEASES-FLEET	13,895	8,283	3,978	3,893	1,565	3,500	3,500	3,500	3,000
5-162-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	-	-	245	200	-	-	-	-
5-162-409.10	PUBLIC ED/INFORMATION	4,452	5,214	5,016	7,333	7,645	9,000	9,000	7,800	8,000
5-162-413.00	ACCIDENT/DAMAGE CLAIMS	-	-	-	-	-	-	-	12,000	-
5-162-415.00	JANITORIAL SERVICES	-	-	-	-	183	-	-	-	-
5-162-419.00	LEGAL FEES	4,825	-	-	-	-	-	-	-	-
5-162-424.00	SERVICE CONTRACTS	1,117	1,337	1,301	511	1,855	2,319	2,319	3,218	3,931
5-162-425.00	LABORATORY TEST FEES	720	720	720	660	540	1,440	1,440	720	720
5-162-450.00	OTHER SERVICES	2,326	1,718	1,150	1,400	1,290	1,151	1,151	1,600	1,600
	SUBTOTAL SERVICES	40,060	31,373	42,717	30,587	47,512	49,101	49,101	54,415	101,238

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 162 - GAS DEPARTMENT

		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**ORIGINAL**	**AMENDED**	**RAE**	**BUDGET**
5-162-702.00	BUILDINGS	1,464	-	-	-	-	-	-	-	-
5-162-704.00	UTILITY LINES	-	-	-	-	-	-	-	-	-
5-162-704.10	UTILITY LINES - CONTINGENCY	-	-	-	-	-	-	-	-	-
5-162-708.00	METERS	-	1,838	-	-	-	-	-	-	-
5-162-708.10	SERVICE INSTALL REPLACEMENTS	4,241	4,469	5,891	8,436	8,524	6,000	6,000	5,500	6,000
5-162-709.00	GAS REGULATORS	4,283	2,689	2,894	7,221	4,900	3,500	3,500	6,000	6,000
5-162-710.00	MACHINERY/EQUIPMENT	10,413	16,150	23,850	16,671	-	11,600	11,600	-	-
5-162-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-162-713.00	VEHICLES/LARGE EQUIPMENT	13,548	-	-	5,508	-	-	-	-	-
5-162-714.10	SCADA COMMUNICATIONS	-	1,713	2,016	3,526	1,261	1,500	1,500	1,000	3,000
5-162-715.00	OTHER CAPITAL	-	-	-	-	48,655	-	-	7,500	-
	SUBTOTAL NONCAPITAL SUPPLIES	33,950	26,859	34,651	41,362	63,339	22,600	22,600	20,000	15,000
5-162-802.00	BUILDINGS	-	-	-	-	-	-	-	-	-
5-162-804.00	UTILITY LINES	30,100	15,734	2,202	13,175	24,483	35,801	78,801	52,401	38,682
5-162-804.10	UTILITY LINES-CONTINGENCY	29,501	13,688	33,906	95,998	6,117	20,000	20,000	50,000	20,800
5-162-804.20	UTILITY LINES-CONTRACTORS	-	-	-	70,094	8,344	33,100	33,100	-	-
5-162-806.00	BORDER STATIONS	-	-	-	-	74,590	-	-	-	-
5-162-808.00	METERS	65,101	31,863	43,523	52,502	49,589	58,727	58,727	65,000	59,280
5-162-808.01	AMR METERS	-	-	-	-	-	-	-	-	-
5-162-808.10	NEW SERVICE INSTALLS	12,060	7,492	14,713	19,796	22,679	25,555	25,555	45,000	40,000
5-162-809.00	GAS REGULATORS	3,795	1,872	3,632	5,249	6,529	9,193	9,193	12,101	12,500
5-162-810.00	MACHINERY/EQUIPMENT	-	19,097	-	-	-	-	-	-	-
5-162-812.01	AMR SOFTWARE/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-162-813.00	VEHICLES/LARGE EQUIPMENT	-	33,459	58,960	-	-	-	-	-	31,930
	SUBTOTAL CAPITAL	140,557	123,205	156,937	256,813	192,330	182,376	225,376	224,502	203,192

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 162 - GAS DEPARTMENT

IN $		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET
5-162-901.00	LIAB/CASUALTY INSURANCE	3,107	2,347	3,045	3,460	3,258	3,600	3,600	3,345	3,680
5-162-908.00	SEMINARS/MEMBERSHIP/TRAVE	10,572	11,111	11,037	7,606	7,367	13,866	13,866	13,000	14,500
5-162-908.10	MILEAGE	676	325	277	115	-	700	700	700	825
5-162-949.00	UNEMPLOYMENT BENEFITS	-	-	-	-	-	-	-	-	-
5-162-950.00	OTHER SUNDRY	-	94	94	56	141	750	750	250	250
	SUBTOTAL SUNDRIES	14,354	13,877	14,453	11,237	10,765	18,916	18,916	17,295	19,255
	TOTAL EXPENDITURES	656,985	654,028	710,937	795,273	820,886	843,413	886,414	870,476	942,356
	ACCRUAL ADJUSTMENT	(4,092)	(3,245)	(3,214)	(1,152)	(2,669)	-	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	652,893	650,783	707,723	794,121	818,218	843,413	886,414	870,476	942,356

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

TRANSFERS (IN)/OUT

IN $		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	360,964	392,038	417,147	382,099	372,080	301,682	301,682	289,383	301,682
6-000-601.03	INTERFUND TRNSF-GAS	-	-	-	-	-	-	-	-	-
6-000-602.00	INTERFUND TRNF-ELECTRIC	167,852	190,068	181,301	191,545	196,652	217,862	217,862	192,421	224,029
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	(3,700)	-	-	-	-	-	-	-	(5,515)
	TOTAL NET TRANSFERS	525,116	582,106	598,448	573,644	568,732	519,544	519,544	481,804	520,196

EXHIBIT A

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

RATE INCREASE 5.5%

FUND 104 - WATER FUND FINANCIAL STATEMENT

	5-YEAR HISTORY					ANNUAL FY22 BUDGET			FY23
IN $	FY17 ACT	FY18 ACT	FY19 ACT	FY20 ACT	FY21 ACT	ORIGINAL	AMENDED	FY22 RAE	BUDGET (O)
OPERATING REVENUES									
CHARGES FOR SERVICES	4,360,072	4,259,708	4,522,703	4,230,805	4,183,523	5,041,423	5,041,423	4,974,078	5,347,249
TOTAL REVENUES	4,360,072	4,259,708	4,522,703	4,230,805	4,183,523	5,041,423	5,041,423	4,974,078	5,347,249
OPERATING EXPENDITURES									
COST OF SALES AND SERVICES	303,100	311,675	322,225	398,042	394,604	413,702	413,702	414,906	437,247
SALARIES	699,690	715,280	741,949	789,324	906,616	1,010,366	1,010,366	906,695	1,066,125
SUPPLIES	518,751	445,158	510,224	465,617	526,794	598,613	595,421	745,003	819,484
MAINTENANCE	220,181	200,630	158,218	181,894	221,400	240,510	231,346	200,655	242,560
CONTRACTUAL SERVICES	323,849	301,289	328,405	289,706	351,336	347,858	355,070	425,592	438,591
CAPITAL OUTLAY (INSTEAD OF DEP)	254,417	541,190	659,529	261,289	331,968	340,113	345,255	196,080	404,640
GROSS REVENUE TAX	296,854	290,390	278,626	287,149	273,413	341,072	341,072	334,465	363,446
MISCELLANEOUS	23,749	34,163	26,105	29,196	29,596	37,598	37,598	18,791	31,876
TOTAL OPERATING EXPENDITURES	2,640,591	2,839,775	3,025,281	2,702,217	3,035,728	3,329,832	3,329,832	3,242,187	3,803,969
OPERATING INCOME (LOSS)	1,719,481	1,419,933	1,497,421	1,528,589	1,147,795	1,711,591	1,711,591	1,731,891	1,543,280
NONOPERATING REV (EXP)									
DEBT SERVICE:									
INTEREST & FISCAL CHARGES	(209,688)	(228,852)	(240,433)	(261,044)	(252,189)	(322,409)	(322,409)	(284,719)	(298,155)
PRINCIPAL RETIREMENT	(571,310)	(585,375)	(681,165)	(726,733)	(745,412)	(849,986)	(849,986)	(879,986)	(875,860)
ISSUANCE COSTS	(111,105)	(13,994)	(45,381)	(21,572)	-	(75,034)	(75,034)	(74,877)	-
INTERGOVERNMENTAL	45,080	229,920	-	-	-	-	-	-	-
INVESTMENT INCOME	10,035	13,067	14,144	8,908	6,394	7,500	7,500	410	1,440
GAIN ON SALE OF CAPITAL ASSETS	6,112	16,400	6,525	-	-	7,614	-	-	-
MISCELLANEOUS, NET	3,206	558	-	86,245	73,209	76,439	84,053	73,422	73,347
TOTAL NONOPERATING REV (EXP)	(827,672)	(568,277)	(946,310)	(914,196)	(917,998)	(1,155,876)	(1,155,876)	(1,165,750)	(1,099,228)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	891,809	851,657	551,112	614,393	229,798	555,715	555,715	566,142	444,052
TRANSFERS IN	15,200	-	-	-	-	-	-	-	19,079
TRANSFERS OUT	(576,842)	(639,314)	(650,072)	(580,135)	(581,216)	(552,062)	(552,062)	(523,417)	(562,748)
TOTAL TRANSFERS IN/(OUT)	(561,642)	(639,314)	(650,072)	(580,135)	(581,216)	(552,062)	(552,062)	(523,417)	(543,669)
CHANGE IN NET POSITION	330,167	212,343	(98,960)	34,258	(351,418)	3,653	3,653	42,724	(99,616)

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 134 - WATER FUND CIP FINANCIAL STATEMENT

	5-YEAR HISTORY					ANNUAL FY22 BUDGET			FY23
IN $	FY17 ACT	FY18 ACT	FY19 ACT	FY20 ACT	FY21 ACT	ORIGINAL	AMENDED	FY22 RAE	BUDGET (O)
OPERATING EXPENDITURES									
CONTRACTUAL SERVICES	-	-	-	-	-	-	-	-	200,000
CAPITAL OUTLAY (INSTEAD OF DEP)	-	-	-	-	-	-	-	-	775,100
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-	-	-	975,100
NONOPERATING REV (EXP)									
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	975,100
INVESTMENT INCOME	-	-	-	-	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-	-	-	-	-
TOTAL NONOPERATING REV	-	-	-	-	-	-	-	-	975,100
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-	-	-	-	-
CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	-

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

RATE INCREASE 5.5%

FUND 104 WATER FUND REVENUES

IN $		5-YEAR HISTORY FY17	FY18	FY19	FY20	FY21	FY22 BUDGET ORIGINAL	AMENDED	FY22 RAE	FY23 BUDGET (O)
4-603.00	WATER UTIL REVENUES	4,240,755	4,148,405	3,980,393	4,102,134	4,010,944	4,872,463	4,872,463	4,811,418	5,192,085
4-603.05	AVERAGE MONTHLY PAYMENT	-	-	-	-	-	-	-	-	-
4-607.00	FIRE LINE	93,355	97,919	100,974	104,337	105,871	106,160	106,160	112,434	115,200
4-614.00	SERVICE CHARGE	-	-	-	-	-	-	-	400	-
4-642.00	DEVELOPERS CONTRIBUTION	-	-	413,740	3,284	7,109	-	-	13,900	-
4-650.00	CUSTOMER REPAIR & REPLACE	481	2,275	-	-	6,134	4,000	4,000	2,639	4,000
4-651.00	SET METER ON FIRE HYDRANT	400	400	800	1,000	2,000	2,600	2,600	1,800	2,600
4-652.00	WATER FROM FIRE STATION	-	200	219	200	-	200	200	-	200
4-653.00	TEST WATER METERS	-	-	-	-	-	-	-	-	-
4-655.00	LINE TAPS	28,199	14,584	27,407	24,875	54,621	60,000	60,000	35,823	37,500
4-656.00	WATER RESALE AGREEMENT	-	-	-	61,146	61,146	64,376	64,376	64,242	65,472
4-690.00	MISCELLANEOUS UTIL REVENUE	1,649	1,507	1,062	887	351	1,000	1,000	664	664
4-695.00	CAPITAL REIMBURSEMENT	-	-	-	-	-	-	-	-	-
4-710.00	INTEREST EARNED	6,968	11,322	10,672	7,659	6,244	5,000	5,000	-	-
4-710.10	REALIZED LOSS/GAIN INVESTMENTS	-	-	-	-	-	-	-	-	-
4-710.20	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-	-	-	-	-
4-710.30	INTEREST-TEXPOOL	3,067	1,745	3,473	1,248	150	2,500	2,500	410	1,440
4-710.31	INTEREST-TEXSTAR	-	6,656	24,234	7,401	171	-	-	1,232	-
4-720.00	INSURANCE PROCEEDS	1,757	-	-	-	-	-	-	-	-
4-730.00	GRANT REVENUE	45,080	229,920	-	-	-	-	-	-	-
4-733.00	GRANT REVENUE-FEMA	18,750	8,012	-	703,551	376,958	-	-	-	-
4-770.00	RENTAL INCOME	-	-	-	800	4,800	4,800	4,800	4,800	4,800
4-790.00	MISC OTHER REVENUE	-	-	-	4,611	7,263	7,263	7,263	4,380	3,075
4-790.50	AMORTIZED BOND PREMIUMS	65,181	62,849	66,281	65,285	63,108	-	-	-	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	(39,254)	16,400	6,525	19,688	-	7,614	7,614	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	1,448	558	-	-	-	-	-	-	-
	TOTAL REVENUES BEFORE ADJ	4,467,836	4,602,753	4,635,780	5,108,108	4,706,871	5,137,976	5,137,976	5,054,142	5,427,036
	BOND INVESTMENT INCOME RECLASS	-	(6,656)	(24,234)	(7,401)	(171)	-	-	(1,232)	-
	FEMA GRANT REVENUE	(18,750)	(8,012)	-	(703,551)	(376,958)	-	-	-	-
	AMORIZED BOND PREMIUM RECLASS	(65,181)	(62,849)	(66,281)	(65,285)	(63,108)	-	-	-	-
	LOSS ON FIXED ASSET RECLASS	45,366	-	-	-	-	-	-	-	-
	TOTAL REVENUES AFTER RECLASS	4,429,270	4,525,235	4,545,265	4,331,871	4,266,633	5,137,976	5,137,976	5,052,910	5,427,036

EXHIBIT A

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 134 WATER CAPITAL FUND REVENUES

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
4-710.31	TEXSTAR INTEREST	-	-	-	-	-	-	-	-	-
4-733.00	GRANT REVENUE	-	-	-	-	-	-	-	-	975,100
	TOTAL REVENUES	-	-	-	-	-	-	-	-	975,100

EXHIBIT A

CITY OF BRENHAM

RATE INCREASE 5.5%

FY23 BUDGET (BUDGETARY BASIS)

FUND 104 WATER FUND DEPT 100 - NON-DEPT DIRECT EXPEND

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-100-103.02	PENSION EXPENSE	-	-	-	-	-	-	-	-	-
5-100-103.05	TMRS PRIOR SERVICE COST	-	-	-	-	-	-	-	-	-
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-	-	-	-	-
	SUBTOTAL SALARIES	-	-	-	-	-	-	-	-	-
5-100-402.00	AUDITS/CONSULTANT FEES	-	-	-	-	-	-	-	-	-
5-100-413.00	ACCIDENT/DAMAGE CLAIMS	-	-	-	-	-	-	-	-	-
5-100-421.00	BOND PAYING AGENT FEES	1,500	879	879	-	-	750	750	-	-
5-100-421.20	BOND ISSUANCE COSTS	111,105	13,994	45,381	21,572	-	75,034	75,034	74,877	-
	SUBTOTAL SERVICES	112,605	14,873	46,260	21,572	-	75,784	75,784	74,877	-
5-100-708.00	WATER PURCHASED	303,100	311,675	322,225	398,042	394,604	413,702	413,702	414,906	437,247
	SUBTOTAL NONCAPITAL SUPPLIES	303,100	311,675	322,225	398,042	394,604	413,702	413,702	414,906	437,247
5-100-850.10	DEVELOPERS REIMBURSEMENT	-	-	-	-	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	209,688	228,852	240,433	261,044	252,189	322,409	322,409	284,719	298,155
5-100-860.15	PRINCIPAL-DEBT SERVICE	571,310	585,375	681,165	726,733	745,412	849,986	849,986	879,986	875,860
5-100-860.30	RENO SETTLEMENT PAYMENTS	-	-	-	-	-	-	-	-	-
5-100-860.40	LITIGATION SETTLEMENT	-	-	-	-	-	-	-	-	-
	SUBTOTAL CAPITAL	780,998	814,227	921,598	987,777	997,601	1,172,395	1,172,395	1,164,705	1,174,015
5-100-904.00	GROSS REVENUE TAX	296,854	290,390	278,626	287,149	273,413	341,072	341,072	334,465	363,446
	SUBTOTAL SUNDRIES	296,854	290,390	278,626	287,149	273,413	341,072	341,072	334,465	363,446
	TOTAL EXPENDITURES	1,493,558	1,431,166	1,568,709	1,694,539	1,665,618	2,002,953	2,002,953	1,988,953	1,974,708

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 134 WATER BOND/GRANT CIP FUND DEPT 100 - NON-DEPT DIRECT EXPEND

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-100-402.00	AUDITS/CONSULTANTS FEES	-	-	-	-	-	-	-	-	200,000
	SUBTOTAL SERVICES	-	-	-	-	-	-	-	-	200,000
5-100-804.20	UTILITY LINES-CONTRACTOR	-	-	-	-	-	-	-	-	406,000
5-100-805.00	UTILITY PLANTS	-	-	-	-	-	-	-	-	369,100
	SUBTOTAL NONCAPITAL SUPPLIES	-	-	-	-	-	-	-	-	775,100
	TOTAL EXPENDITURES	-	-	-	-	-	-	-	-	975,100

	FUNDING	TOTAL	FY22 BUDGET		FY22	FY23
PROJECTS	SOURCE	FUNDS	ORIGINAL	AMENDED	RAE	BUDGET (O)
LEAD & COPPER MGMT PROGRAM	ARPA GRANT	200,000	-	-	-	200,000
DISTRIBUTION SERVICE PUMP UPGRADE	ARPA GRANT	614,000	-	-	-	92,100
GENERATOR RW TANK & DIST PUMPS	ARPA GRANT	96,000	-	-	-	96,000
GENERATOR ATLOW BOOSTER PUMP ST	ARPA GRANT	96,000	-	-	-	96,000
CHLORINATION SYSTEM UPGRADE	ARPA GRANT	85,000	-	-	-	85,000
REPLACE AIR RELEASE VALVES LAKE LINE	ARPA GRANT	406,000	-	-	-	406,000
TOTAL BOND AND GRANT PROJECTS		1,497,000	-	-	-	975,100

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 104 WATER FUND DEPT 110 - NON-DEPT MISC EXPEND

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**ORIGINAL**	**AMENDED**	**RAE**	**BUDGET (O)**
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	4,766	5,582	1,893	5,912	3,507	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	7,118	14,756	5,114	6,949	11,064	10,600	10,600	1,591	9,000
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-	-	-	-	-
5-110-924.00	CONTINGENCY	-	-	-	-	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	-	42	687	-	2,763	100	100	-	-
	SUBTOTAL SUNDRIES	11,884	20,380	7,693	12,861	17,333	15,700	15,700	6,591	14,000
	TOTAL EXPENDITURES	11,884	20,380	7,693	12,861	17,333	15,700	15,700	6,591	14,000
	UNCOLLECTIBLE ACCTS RECLASS	(4,766)	(5,582)	(1,893)	(5,912)	(3,507)	(5,000)	(5,000)	(5,000)	(5,000)
	TOTAL EXPENDITURES AFTER RECLASS	7,118	14,798	5,800	6,949	13,827	10,700	10,700	1,591	9,000

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 163 - WATER TREATMENT DEPARTMENT

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-163-101.00	SALARIES & WAGES	282,754	285,012	302,613	302,734	346,203	359,094	359,094	371,260	409,708
5-163-102.00	OVERTIME PAY	18,756	18,778	18,541	18,136	39,674	20,000	20,000	37,790	23,600
5-163-103.00	OASDI/MEDICARE	22,449	22,487	24,224	23,018	28,193	29,812	29,812	29,503	34,394
5-163-103.02	MATCHING RETIREMENT	27,127	31,389	33,119	32,686	41,992	59,673	59,673	63,744	76,349
5-163-105.00	LONGEVITY PAY	2,990	3,195	3,297	3,738	3,868	4,113	4,113	3,845	4,740
5-163-105.01	EDUCATION/MISCELLANEOUS	6,000	6,231	6,017	6,033	6,017	6,000	6,000	5,934	6,000
5-163-105.03	STANDBY	-	-	718	1,528	2,347	-	-	2,668	4,800
5-163-106.00	MEDICAL INSURANCE	69,057	73,841	76,400	49,783	70,065	90,882	90,882	80,553	95,424
5-163-106.01	LIFE INSURANCE	1,278	1,129	1,114	1,244	1,210	1,388	1,388	1,332	1,412
5-163-106.02	LONG TERM DISABILITY	706	626	618	690	671	758	758	958	938
5-163-107.00	WORKERS' COMPENSATION	9,890	8,503	9,243	7,237	8,256	5,082	5,082	8,853	7,397
5-163-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	9,152	9,152	-	-
5-163-118.00	ACCRUED COMP TIME	(788)	3,254	229	7,876	4,733	-	-	-	-
	SUBTOTAL SALARIES	440,220	454,445	476,131	454,701	553,229	585,954	585,954	606,440	664,762
5-163-201.00	CHEMICALS	341,407	316,765	356,165	358,580	362,284	431,532	429,617	521,449	603,407
5-163-202.00	FUEL	9,118	8,325	7,499	5,662	5,661	5,700	5,700	10,412	12,000
5-163-203.00	TOOLS/SMALL EQUIPMENT	6,460	1,957	1,820	3,267	3,581	3,700	3,700	2,000	2,000
5-163-204.00	POSTAGE & FREIGHT	7,092	4,957	3,305	1,914	2,122	2,000	2,000	2,600	2,500
5-163-205.00	OFFICE SUPPLIES	1,068	502	25	1,839	531	1,500	1,500	1,310	1,200
5-163-206.00	EMPLOYEE RELATIONS	342	250	354	273	394	300	300	350	300
5-163-207.00	REPRODUCTION & PRINTING	1,418	529	1,152	323	838	1,300	1,300	1,200	1,700
5-163-208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,033	2,236	1,104	1,165	1,055	1,200	3,115	3,000	4,400
5-163-209.00	EDUCATIONAL	-	-	-	-	-	200	200	170	-
5-163-210.00	BOTANICAL & AGRICULTURAL	197	90	291	72	181	100	100	100	100
5-163-211.00	CLEANING AND JANITORIAL	564	604	561	981	1,224	1,000	1,000	950	1,000
5-163-212.00	COMPUTER EQUIPMENT & SUPPLIES	2,925	3,774	1,216	-	3,166	1,800	1,800	1,503	500
5-163-213.00	COMMUNICATIONS EQUIPMENT	172	437	-	-	259	700	700	518	-
5-163-218.00	PHOTOGRAPHY	976	-	-	-	-	900	900	-	-
5-163-220.00	LAB SUPPLIES	25,492	16,298	17,444	14,200	18,657	17,000	17,000	20,000	15,550
5-163-221.00	SAFETY/FIRST AID SUPPLIES	14	2,039	294	600	543	800	800	1,113	18,000
5-163-223.00	SMALL APPLIANCES	305	40	-	-	68	100	100	68	100
5-163-250.00	OTHER SUPPLIES	2,788	818	829	1,728	6,453	2,000	2,000	2,342	2,000
	SUBTOTAL SUPPLIES	401,372	359,622	392,056	390,604	407,017	471,832	471,832	569,084	664,757
5-163-303.00	VEHICLES/LARGE EQUIPMENT	639	2,012	2,082	1,071	818	2,000	2,000	1,300	2,000

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 163 - WATER TREATMENT DEPARTMENT

5-163-304.00	MACHINERY/EQUIPMENT	45	15	1,073	123	349	700	700	400	700
5-163-309.00	COMMUNICATION/PHOTO EQUIP	179	-	-	-	-	-	-	-	-
5-163-310.00	LAND/GROUNDS	1,255	156	670	1,754	32	500	500	50	500
5-163-311.00	UTILITY PLANTS	151,314	126,989	93,155	113,217	161,660	166,000	156,837	122,433	160,000
5-163-312.00	BUILDINGS/APPLIANCES	6,413	12,391	10,546	1,769	1,297	8,000	8,000	5,451	5,000
5-163-350.00	OTHER MAINTENANCE	19	-	-	-	61	-	-	-	-
	SUBTOTAL MAINTENANCE	159,864	141,563	107,526	117,935	164,216	177,200	168,037	129,634	168,200
5-163-401.00	ELECTRICAL	194,094	194,843	177,440	169,773	177,334	180,004	180,004	200,285	204,291
5-163-402.00	AUDITS/CONSULTANTS FEES	39,784	3,834	46,024	19,625	51,611	39,719	39,719	96,669	148,050
5-163-402.15	STATE FEES	18,459	18,309	18,459	19,725	18,459	20,000	20,000	18,459	20,000
5-163-403.00	TELEPHONE	2,150	2,144	1,840	1,270	1,159	2,115	2,115	1,158	1,158
5-163-404.00	GAS	-	-	-	-	-	-	-	-	-
5-163-405.50	DRAINAGE CHARGE	-	-	-	113	135	135	135	135	135
5-163-406.50	GARBAGE	584	593	607	411	-	-	-	-	-
5-163-406.60	TRNSF STATION/LANDFILL FEE	484	88	98	98	156	100	100	160	160
5-163-408.00	RENTAL & LEASES	18,188	6,102	210	620	3,053	1,500	8,435	9,595	3,780
5-163-408.10	RENTALS/LEASES-FLEET	1,020	1,485	1,668	550	38	-	278	653	250
5-163-409.00	ADVERTISEMENTS/LEGAL NOTICES	181	-	-	409	339	-	-	93	200
5-163-424.00	SERVICE CONTRACTS	4,300	6,271	7,164	8,424	12,346	10,200	10,200	10,986	8,600
5-163-425.00	LABORATORY TEST FEES	7,762	13,557	16,789	13,433	13,137	10,380	10,380	17,274	17,000
5-163-450.00	OTHER SERVICES	1,904	6,192	3,151	4,855	930	1,000	1,000	1,000	534
	SUBTOTAL SERVICES	288,909	253,418	273,447	239,306	278,695	265,153	272,366	356,467	404,158
5-163-702.00	BUILDINGS	-	-	-	-	-	14,000	8,858	-	-
5-163-710.00	MACHINERY/EQUIPMENT	37,432	8,650	45,346	2,130	-	15,200	17,150	17,650	3,050
5-163-712.00	OFFICE FURNITURE/EQUIPMENT	219	-	-	-	-	2,700	2,700	-	-
5-163-713.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-	-	-	-	-
5-163-714.00	RADIOS/RADAR/CAMERAS	900	-	-	842	573	1,000	1,000	1,000	1,000
5-163-714.10	SCADA COMMUNICATIONS	3,006	-	-	-	270	-	-	-	-
5-163-715.00	OTHER CAPITAL	-	21,560	-	-	-	-	-	-	-
	SUBTOTAL NONCAPITAL SUPPLIES	41,556	30,210	45,346	2,972	843	32,900	29,708	18,650	4,050

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 163 - WATER TREATMENT DEPARTMENT

5-163-802.00	BUILDINGS	-	-	-	-	-	-	-	-	-
5-163-805.00	UTILITY PLANTS	58,399	373,820	-	-	-	-	-	-	-
5-163-810.00	MACHINERY/EQUIPMENT	23,250	40,465	48,850	-	-	-	-	-	18,000
5-163-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	77,058	-	28,257	33,399	33,399	-
5-163-814.10	SCADA/COMMUNICATIONS	-	-	-	-	-	-	-	-	57,200
5-163-815.00	OTHER CAPITAL	-	-	-	-	-	-	-	-	-
	SUBTOTAL CAPITAL	81,649	414,285	48,850	77,058	-	28,257	33,399	33,399	75,200
5-163-901.00	LIAB/CASUALTY INSURANCE	2,361	2,622	4,882	4,588	4,422	4,750	4,750	4,539	4,766
5-163-908.00	SEMINARS/MEMBERSHIP/TRAVE	6,951	7,431	7,510	7,006	6,369	10,525	10,525	7,400	8,000
5-163-908.10	MILEAGE	1,203	1,218	336	1,114	376	2,000	2,000	200	500
5-163-949.00	UNEMPLOYMENT BENEFITS	-	-	-	131	-	-	-	-	-
5-163-950.00	OTHER SUNDRY	94	94	94	36	-	-	-	-	-
	SUBTOTAL SUNDRIES	10,609	11,365	12,822	12,876	11,166	17,275	17,275	12,139	13,266
	TOTAL EXPENDITURES	1,424,179	1,664,908	1,356,179	1,295,452	1,415,167	1,578,571	1,578,571	1,725,813	1,994,393
	ACCRUAL ADJUSTMENT	788	(3,254)	(229)	(7,876)	(4,733)	-	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	1,424,967	1,661,654	1,355,949	1,287,576	1,410,434	1,578,571	1,578,571	1,725,813	1,994,393

EXHIBIT A

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 164 - WATER CONSTRUCTION DEPARTMENT

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**ORIGINAL**	**AMENDED**	**RAE**	**BUDGET (O)**
5-164-101.00	SALARIES & WAGES	157,186	157,684	158,474	219,398	225,925	263,674	263,674	184,926	240,584
5-164-102.00	OVERTIME PAY	14,303	14,378	16,295	14,985	12,795	11,500	11,500	13,711	11,500
5-164-103.00	OASDI/MEDICARE	13,707	13,358	13,651	13,722	21,293	22,654	22,654	15,525	20,816
5-164-103.02	MATCHING RETIREMENT	16,472	19,079	18,655	25,202	28,288	45,142	45,142	33,814	46,224
5-164-105.00	LONGEVITY PAY	2,605	3,050	3,222	3,728	4,097	4,668	4,668	3,049	3,660
5-164-105.01	EDUCATION/MISCELLANEOUS	-	-	-	3,973	6,017	6,000	6,000	4,780	6,000
5-164-105.03	STANDBY	10,905	9,363	9,912	9,658	9,466	10,000	10,000	9,711	10,000
5-164-106.00	MEDICAL INSURANCE	36,661	41,618	40,088	46,002	44,005	49,363	49,363	29,272	56,661
5-164-106.01	LIFE INSURANCE	662	640	592	837	829	1,020	1,020	635	856
5-164-106.02	LONG TERM DISABILITY	366	355	328	464	459	561	561	352	568
5-164-107.00	WORKERS' COMPENSATION	5,815	4,564	4,832	4,531	4,947	3,170	3,170	4,480	4,494
5-164-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	6,660	6,660	-	-
5-164-118.00	ACCRUED COMP TIME	3,217	4,699	2,767	8,399	(5,177)	-	-	-	-
	SUBTOTAL SALARIES	261,899	268,788	268,814	350,898	352,944	424,412	424,412	300,255	401,363
5-164-201.00	CHEMICALS	-	-	-	-	-	-	-	-	-
5-164-202.00	FUEL	8,903	13,517	11,478	9,259	10,198	10,000	10,000	15,528	16,000
5-164-203.00	TOOLS/SMALL EQUIPMENT	2,064	1,856	2,101	3,604	2,431	3,916	3,916	3,916	3,000
5-164-204.00	POSTAGE & FREIGHT	18	299	2,398	129	-	450	450	100	450
5-164-205.00	OFFICE SUPPLIES	93	-	460	25	9	800	800	500	500
5-164-206.00	EMPLOYEE RELATIONS	649	651	536	880	395	775	775	775	800
5-164-207.00	REPRODUCTION & PRINTING	88	183	424	206	732	750	750	1,102	800
5-164-208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,702	3,535	4,325	3,670	5,563	5,135	5,135	4,488	6,325
5-164-209.00	EDUCATIONAL	-	-	-	-	-	-	-	-	-
5-164-210.00	BOTANICAL & AGRICULTURAL	147	45	67	116	54	120	120	204	120
5-164-211.00	CLEANING AND JANITORIAL	847	808	1,105	1,181	730	1,300	1,300	1,036	1,300
5-164-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	1,382	44	1,531	379	7,400	7,400	6,057	1,300
5-164-213.00	COMMUNICATIONS EQUIPMENT	-	278	-	-	-	300	300	381	-
5-164-218.00	PHOTOGRAPHY	-	-	-	-	-	-	-	-	-
5-164-221.00	SAFETY/FIRST AID SUPPLIES	360	1,263	1,056	477	779	1,200	1,200	1,000	1,200
5-164-223.00	SMALL APPLIANCES	-	70	100	-	-	-	-	-	-
5-164-250.00	OTHER SUPPLIES	1,508	1,368	1,546	1,782	2,296	1,800	1,800	2,250	1,800
	SUBTOTAL SUPPLIES	17,380	25,256	25,641	22,860	23,567	33,946	33,946	37,337	33,595

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 164 - WATER CONSTRUCTION DEPARTMENT

5-164-301.00	UTILITY LINES	53,056	53,487	44,257	56,164	51,121	56,000	56,000	53,421	66,000
5-164-303.00	VEHICLES/LARGE EQUIPMENT	4,225	3,046	3,727	3,249	3,210	3,500	3,500	16,000	4,500
5-164-304.00	MACHINERY/EQUIPMENT	2,015	2,226	2,029	4,546	1,265	3,560	3,560	1,100	3,560
5-164-308.00	METERS	-	-	-	-	-	-	-	-	-
5-164-309.00	COMMUNICATION/PHOTO EQUIP	-	-	-	-	-	-	-	-	-
5-164-310.00	LAND/GROUNDS	-	-	-	-	1,588	-	-	-	-
5-164-312.00	BUILDINGS/APPLIANCES	1,021	308	679	-	-	250	250	500	300
5-164-313.00	COMPUTER/OFFICE EQUIPMENT	-	-	-	-	-	-	-	-	-
5-164-316.00	JANITORIAL	-	-	-	-	-	-	-	-	-
5-164-350.00	OTHER MAINTENANCE	-	-	-	-	-	-	-	-	-
	SUBTOTAL MAINTENANCE	60,318	59,067	50,692	63,960	57,185	63,310	63,310	71,021	74,360
5-164-401.00	ELECTRICAL	3,667	4,065	4,033	3,687	4,246	4,319	4,319	4,338	4,500
5-164-402.00	AUDITS/CONSULTANTS FEES	-	-	6,212	788	7,694	6,000	6,000	6,356	6,000
5-164-402.15	STATE FEES	-	-	-	2,500	-	-	-	-	-
5-164-402.70	SPECIAL SVCS-EXERCISE VALVES	-	-	-	-	-	-	-	-	-
5-164-402.75	SPECIAL SVCS-HYDRANT REFINISH	-	-	-	-	42,924	45,000	45,000	42,680	-
5-164-402.80	SPECIAL SERVICES-HYDRANT SURV	16,722	16,740	21,240	21,578	-	-	-	-	-
5-164-403.00	TELEPHONE	779	1,106	1,572	1,343	1,159	2,115	2,115	1,158	1,158
5-164-404.00	GAS	784	1,137	1,319	908	1,213	1,092	1,092	1,522	1,522
5-164-405.00	WATER	247	249	231	225	222	237	237	246	246
5-164-405.50	DRAINAGE CHARGE	-	-	-	458	611	611	611	611	611
5-164-406.00	SEWER	293	295	263	234	229	256	256	221	221
5-164-406.50	GARBAGE	584	593	607	411	-	-	-	-	-
5-164-406.60	TRNSF STATION/LANDFILL FEE	39	248	59	-	13	100	100	125	125
5-164-408.00	RENTAL & LEASES	-	-	-	-	-	-	-	-	-
5-164-408.10	RENTALS/LEASES-FLEET	11,120	22,613	18,650	17,663	12,933	18,000	18,000	10,490	18,000
5-164-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	-	-	-	-	-	-	-	-
5-164-422.00	CONTRACT LABOR	-	-	-	-	-	-	-	-	-
5-164-424.00	SERVICE CONTRACTS	492	497	554	292	1,296	4,425	4,425	1,378	1,500
5-164-450.00	OTHER SERVICES	213	329	220	314	103	550	550	-	550
	SUBTOTAL SERVICES	34,939	47,871	54,958	50,400	72,641	82,705	82,705	69,125	34,433

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 164 - WATER CONSTRUCTION DEPARTMENT

5-164-702.00	BUILDINGS	1,464	-	-	-	-	-	-	-	-
5-164-704.00	UTILITY LINES	-	-	-	-	-	-	-	-	-
5-164-704.10	UTILITY LINES - CONTINGENCY	-	-	-	-	-	-	-	-	-
5-164-704.30	FIRE HYDRANT INSTALLATION	-	-	-	-	-	-	-	-	-
5-164-708.00	METERS	33,567	18,004	19,795	32,740	69,787	35,000	35,000	67,141	67,141
5-164-708.10	NEW SVC INSTALL	7,654	7,733	10,121	14,570	19,689	15,000	15,000	44,441	44,441
5-164-710.00	MACHINERY/EQUIPMENT	15,758	4,333	17,265	1,872	5,890	9,935	9,935	8,350	5,500
5-164-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-164-714.00	RADIOS/RADAR/CAMERAS	-	-	-	-	-	-	-	-	-
5-164-715.00	OTHER CAPITAL	-	-	-	-	-	-	-	-	-
	SUBTOTAL NONCAPITAL SUPPLIES	58,443	30,070	47,181	49,181	95,366	59,935	59,935	119,932	117,082
5-164-802.00	BUILDINGS	-	-	-	-	-	-	-	-	-
5-164-804.00	UTILITY LINES	13,253	30,747	-	8,653	163,613	68,037	68,037	65,876	82,621
5-164-804.10	UTILITY LINE-CONTINGENCY	37,318	38,443	532,785	48,192	11,707	36,200	36,200	1,980	33,904
5-164-804.20	UTILITY LINES-CONTRACTORS	-	-	-	-	76,991	39,434	39,434	-	-
5-164-808.00	METERS	40,250	39,571	35,125	28,927	46,918	42,000	42,000	67,391	43,680
5-164-808.01	AMR METERS	-	-	-	-	-	-	-	-	-
5-164-808.10	SVC INSTALL	34,484	18,143	42,769	25,058	32,738	30,418	30,418	27,434	31,635
5-164-810.00	MACHINERY/EQUIPMENT	-	-	-	73,400	-	-	-	-	-
5-164-812.01	AMR SOFTWARE/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-164-813.00	VEHICLES/LARGE EQUIPMENT	47,464	-	-	-	-	95,767	95,767	-	137,600
	SUBTOTAL CAPITAL	172,768	126,905	610,679	184,231	331,968	311,856	311,856	162,681	329,440
5-164-901.00	LIAB/CASUALTY INSURANCE	1,596	1,921	2,500	2,107	2,229	2,300	2,300	2,294	2,410
5-164-908.00	SEMINARS/MEMBERSHIP/TRAVE	2,926	4,832	3,967	7,264	2,375	5,373	5,373	2,767	6,000
5-164-908.10	MILEAGE	-	368	136	-	-	1,200	1,200	-	1,200
5-164-949.00	UNEMPLOYMENT BENEFITS	-	-	-	-	-	-	-	-	-
5-164-950.00	OTHER SUNDRY	-	-	-	-	-	-	-	-	-
	SUBTOTAL SUNDRIES	4,522	7,121	6,604	9,371	4,603	8,873	8,873	5,061	9,610
	TOTAL EXPENDITURES	610,270	565,078	1,064,568	730,901	938,274	985,037	985,037	765,411	999,883
	ACCRUAL ADJUSTMENT	(3,217)	(4,699)	(2,767)	(8,399)	5,177	-	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	607,053	560,379	1,061,802	722,501	943,451	985,037	985,037	765,411	999,883

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

TRANSFERS (IN)/OUT

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
6-000-601.00	INTERFUND TRNF-GENERAL	369,223	401,921	430,645	353,537	344,265	292,380	292,380	280,460	292,380
6-000-601.14	INTERFUND TRNF-'94 GOB D/S	-	-	-	-	-	-	-	-	-
6-000-602.00	INTERFUND TRNF-ELECTRIC	207,619	237,393	219,427	226,598	236,951	259,682	259,682	242,957	270,368
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
6-000-606.00	INTERFUND TRNF-SANITATION	-	-	-	-	-	-	-	-	-
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	(15,200)	-	-	-	-	-	-	-	(19,079)
6-000-690.00	NON-OPERATING TRANSFER	-	-	-	-	-	-	-	-	-
	TOTAL NET TRANSFERS	561,642	639,314	650,072	580,135	581,216	552,062	552,062	523,417	543,669

EXHIBIT A

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 105 - WASTEWATER FUND FINANCIAL STATEMENT

	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**ORIGINAL**	**AMENDED**	**RAE**	**BUDGET (O)**
OPERATING REVENUES									
CHARGES FOR SERVICES	3,788,837	3,966,833	3,906,552	3,678,658	3,892,696	3,951,112	3,951,112	3,948,748	3,981,631
TOTAL REVENUES	3,788,837	3,966,833	3,906,552	3,678,658	3,892,696	3,951,112	3,951,112	3,948,748	3,981,631
OPERATING EXPENDITURES									
SALARIES	432,828	530,568	519,471	569,963	705,047	816,255	816,255	641,386	848,988
SUPPLIES	166,648	165,284	170,304	170,517	187,056	218,232	230,982	239,496	266,232
MAINTENANCE	229,161	318,649	173,602	270,762	184,289	348,600	348,600	416,265	225,150
CONTRACTUAL SERVICES	555,520	629,703	682,902	615,262	673,434	742,024	742,424	764,657	775,971
CAPITAL OUTLAY (INSTEAD OF DEP)	162,013	173,802	114,165	329,759	32,298	182,695	169,545	152,173	81,041
GROSS REVENUE TAX	255,127	265,998	260,748	243,765	250,041	256,810	256,810	253,403	255,454
MISCELLANEOUS	27,631	36,492	40,499	40,985	48,990	51,958	51,958	49,254	53,898
TOTAL OPERATING EXPENDITURES	1,828,927	2,120,495	1,961,690	2,241,013	2,081,154	2,616,574	2,616,574	2,516,635	2,506,734
OPERATING INCOME (LOSS)	1,959,910	1,846,337	1,944,863	1,437,645	1,811,542	1,334,538	1,334,538	1,432,113	1,474,897
NONOPERATING REV (EXP)									
DEBT SERVICE:									
INTEREST & FISCAL CHARGES (ACCRUAL)	(196,117)	(170,733)	(149,688)	(140,004)	(113,479)	(132,434)	(132,434)	(104,237)	(138,334)
PRINCIPAL RETIREMENT (ACCRUAL)	(1,140,533)	(1,252,472)	(1,281,638)	(1,360,975)	(1,405,171)	(639,836)	(639,836)	(664,836)	(733,726)
ISSUANCE COSTS	-	(18,400)	-	(32,919)	-	(54,312)	(54,312)	(55,964)	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-
INVESTMENT INCOME	14,718	25,262	30,278	10,367	1,045	24,500	24,500	354	130
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-	-	-
MISCELLANEOUS, NET	22,512	17,604	139,226	19,925	13,534	10,288	10,288	8,609	2,468
TOTAL NONOPERATING REV (EXP)	(1,299,420)	(1,398,739)	(1,261,822)	(1,503,605)	(1,504,070)	(791,794)	(791,794)	(816,075)	(869,463)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	660,489	447,599	683,041	(65,960)	307,472	542,744	542,744	616,039	605,435
TRANSFERS IN	6,000	-	-	-	-	-	-	-	9,012
TRANSFERS OUT	(345,925)	(382,732)	(484,514)	(345,999)	(345,746)	(392,476)	(392,476)	(373,153)	(398,260)
TOTAL TRANSFERS IN/(OUT)	(339,925)	(382,732)	(484,514)	(345,999)	(345,746)	(392,476)	(392,476)	(373,153)	(389,248)
CHANGE IN NET POSITION	320,564	64,867	198,527	(411,959)	(38,274)	150,268	150,268	242,886	216,187
CHANGE IN NET POSITION X CAPITAL	482,577	238,669	312,692	(82,200)	(5,976)	332,963	319,813	395,059	297,228

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 135 - WASTEWATER FUND CIP FINANCIAL STATEMENT

	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
OPERATING EXPENDITURES									
CAPITAL OUTLAY (INSTEAD OF DEP)	-	-	-	-	-	1,142,254	1,142,254	379,000	2,724,615
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	1,142,254	1,142,254	379,000	2,724,615
NONOPERATING REV (EXP)									
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	858,615
INVESTMENT INCOME	-	-	-	-	-	-	-	-	-
TOTAL NONOPERATING REV (EXP)	-	-	-	-	-	-	-	-	858,615
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	-	-	-	-	-	(1,142,254)	(1,142,254)	(379,000)	(1,866,000)
TRANSFERS IN	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-	-	-	-	-
CHANGE IN NET POSITION	-	-	-	-	-	(1,142,254)	(1,142,254)	(379,000)	(1,866,000)

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

WASTEWATER FUND REVENUES

IN $		5-YEAR HISTORY FY17	FY18	FY19	FY20	FY21	FY22 BUDGET ORIGINAL	AMENDED	FY22 RAE	FY23 BUDGET (O)
4-533.00	GRANT REVENUE-FEMA	21,380	10,293	370,579	(10,293)	481,451	-	-	-	-
4-604.00	SEWER UTIL REVENUES	3,644,668	3,799,952	3,724,980	3,482,354	3,587,376	3,668,712	3,668,712	3,620,042	3,649,348
4-604.05	AVERAGE MONTHLY PAYMENT	-	-	-	-	-	-	-	-	-
4-618.00	CONNECT/TRANSFER FEE	-	-	-	-	-	-	-	-	-
4-642.00	DEVELOPERS REIMBURSEMENT	-	-	36,000	3,689	-	-	-	-	-
4-650.00	CUSTOMER REPAIR & REPLACE	1,790	165	3,134	54	266	2,000	2,000	278	300
4-655.00	LINE TAPS	12,352	18,822	12,329	12,365	21,735	25,000	25,000	30,885	33,600
4-665.00	RECLAIMED WATER SALES	8,075	9,405	11,492	11,198	6,164	11,000	11,000	4,952	6,236
4-675.00	SEWAGE ACCEPTED AT PLANT	109,033	125,424	107,944	149,055	253,793	220,000	220,000	274,872	269,947
4-678.00	CLASS A BIO SOLID SALES	16,200	14,175	13,350	19,425	22,800	25,000	25,000	18,675	22,800
4-690.00	MISCELLANEOUS UTIL REVENUE	4,034	3,798	4,215	4,032	4,198	4,400	4,400	4,045	4,400
4-695.00	CAPITAL REIMBURSEMENT	-	-	-	-	-	-	-	-	-
4-710.00	INTEREST EARNED	8,915	6,799	11,980	2,824	667	-	-	-	-
4-710.10	GAIN ON INVESTMENTS	-	-	-	-	-	-	-	-	-
4-710.20	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-	-	-	-	-
4-710.30	INTEREST-TEXPOOL	1,800	9,480	4,543	2,241	148	4,500	4,500	73	48
4-710.31	TEXSTAR INTEREST	4,002	16,113	26,007	9,587	525	20,000	20,000	280	82
4-720.00	INSURANCE PROCEEDS	10,957	866	100,851	2,049	1,745	-	-	4,932	-
4-770.00	RENTAL INCOME	-	-	-	-	-	-	-	-	-
4-790.00	MISC OTHER REVENUE	925	261	1,350	5,543	5,993	5,500	5,500	3,677	2,468
4-790.50	AMORTIZED BOND PREMIUMS	23,713	10,429	10,740	12,208	6,808	-	-	-	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	6,112	16,400	37,025	8,812	-	4,788	4,788	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	4,518	77	-	-	5,796	-	-	-	-
	TOTAL REVENUES	3,878,474	4,042,459	4,476,519	3,715,143	4,399,466	3,990,900	3,990,900	3,962,710	3,989,229
	GRANT CAPITAL PROJECT ADJ	(21,380)	(10,293)	(370,579)	10,293	(481,451)	-	-	-	-
	BOND INT CAPITAL PROJECT ADJ	-	(7,130)	(12,252)	(4,285)	(295)	-	-	-	-
	AMORT BOND PREMIUM ADJ	(23,713)	(10,429)	(10,740)	(12,208)	(6,808)	-	-	-	-
	GAIN/LOSS NON-FULLY DEP ASSETS	-	-	-	3,522	-	-	-	-	-
	TOTAL REVENUES BUDGETARY BASIS	3,833,382	4,014,608	4,082,947	3,712,464	3,910,911	3,990,900	3,990,900	3,962,710	3,989,229

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 135 WASTEWATER BOND/GRANT FUND REVENUES

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
4-710.31	TEXSTAR INTEREST	-	-	-	-	-	-	-	-	-
4-733.00	GRANT REVENUE	-	-	-	-	-	-	-	-	858,615
	TOTAL REVENUES	-	-	-	-	-	-	-	-	858,615

EXHIBIT A

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

FUND 105 DEPT 100 WASTEWATER FUND- NON-DEPT DIRECT EXPEND

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-100-103.02	PENSION EXPENSE	-	-	-	-	-	-	-	-	-
5-100-103.05	TMRS PRIOR SERVICE COST	-	-	-	-	-	-	-	-	-
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-	-	-	-	-
	SUBTOTAL SALARIES	-	-	-	-	-	-	-	-	-
5-100-402.00	AUDITS/CONSULTANT FEES	-	-	-	-	-	-	-	-	-
5-100-421.00	BOND PAYING AGENT FEES	-	104	104	-	-	543	543	-	-
5-100-421.20	BOND ISSUANCE COSTS	-	18,400	-	32,919	-	54,312	54,312	55,964	-
	SUBTOTAL SERVICES	-	18,504	104	32,919	-	54,855	54,855	55,964	-
5-100-850.10	DEVELOPERS REIMBURSEMENT	-	-	-	-	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	196,117	170,733	149,688	140,004	113,479	132,434	132,434	104,237	138,334
5-100-860.15	PRINCIPAL-DEBT SERVICE	1,140,533	1,252,472	1,281,638	1,360,975	1,405,171	639,836	639,836	664,836	733,726
5-100-860.50	TIELKE SETTLEMENT	-	-	-	-	-	-	-	-	-
	SUBTOTAL CAPITAL	1,336,650	1,423,204	1,431,326	1,500,979	1,518,650	772,270	772,270	769,073	872,060
5-100-904.00	GROSS REVENUE TAX	255,127	265,998	260,748	243,765	250,041	256,810	256,810	253,403	255,454
	SUBTOTAL SUNDRIES	255,127	265,998	260,748	243,765	250,041	256,810	256,810	253,403	255,454
	TOTAL EXPENDITURES	1,591,777	1,707,706	1,692,178	1,777,662	1,768,691	1,083,935	1,083,935	1,078,440	1,127,515

EXHIBIT A

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 135 WASTEWATER BOND/GRANT DEPT 100 - NON-DEPT DIRECT EXPEND

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-100-804.20	UTILITY LINES-CONTRACTORS	-	-	-	-	-			107,900	575,000
5-100-805.00	UTILITY PLANTS	-	-	-	-	-				
5-100-806.00	TANKS/LIFT STATIONS	-	-	-	-	-	1,142,254	1,142,254	271,100	2,149,615
5-100-813.65	VEHICLES/LARGE EQUIP-DEPT 165	-	-	-	-	-				224,994
5-100-813.66	VEHICLES/LARGE EQUIP-DEPT 166	-	-	-	-	-				241,885
	SUBTOTAL CAPITAL	-	-	-	-	-	1,142,254	1,142,254	379,000	3,191,494
	TOTAL EXPENDITURES	-	-	-	-	-	1,142,254	1,142,254	379,000	3,191,494

PROJECTS	FUNDING SOURCE	TOTAL FUNDS	FY22 BUDGET ORIGINAL	FY22 BUDGET AMENDED	FY22 RAE	FY23 BUDGET (O)
65C-53C RALSTON CREEK CROSSING	22 COS	129,000	64,454	64,454	32,000	144,000
65C-54C STONE HOLLOW FORCE MAIN	22 COS	484,000	241,749	241,749	75,900	431,000
66C-15C INDUSTRIAL BLVD LIFT STATION	22 COS	608,000	303,935	303,935	117,000	557,000
66C-54C STONE HOLLOW LIFT STATION	22 COS	983,000	491,249	491,249	154,100	1,002,000
SEWER MAIN HWY 290	22 COS	41,000	40,867	40,867	-	-
	CONSTRUCTION BID SAVINGS	-	-	-	-	(268,000)
SUBTOTAL FY22 CO PROJECTS		2,245,000	1,142,254	1,142,254	379,000	1,866,000
REHAB OLD PLANT	ARPA GRANT	917,000	-	-	-	137,515
2ND POWER FEED TO PLANT	ARPA GRANT	97,000	-	-	-	97,000
HENDERSON LIFT STATION GENERATOR	ARPA GRANT	172,000	-	-	-	172,000
BLOWER REHAB W/VFD UPGRADES	ARPA GRANT	312,000	-	-	-	312,000
UV LIGHT SYSTEM	ARPA GRANT	934,000	-	-	-	140,100
SUBTOTAL ARPA GRANT PROJECTS		2,432,000	-	-	-	858,615
TOTAL BOND AND GRANT PROJECTS		4,677,000	1,142,254	1,142,254	379,000	2,724,615

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 110 - WASTEWATER FUND NON-DEPT MISC EXPEND

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	7,315	4,909	6,891	3,514	3,636	5,000	5,000	5,000	5,000
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	1,786	2,221	(1,683)	658	2,088	2,000	2,000	1,722	2,000
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-		-	-	-
5-110-924.00	CONTINGENCY	-	-	-	-	-		-	-	-
5-110-950.00	OTHER SUNDRY	-	-	-	-	1,345		-	-	-
	SUBTOTAL SUNDRIES	9,101	7,130	5,208	4,171	7,069	7,000	7,000	6,722	7,000
	TOTAL EXPENDITURES	9,101	7,130	5,208	4,171	7,069	7,000	7,000	6,722	7,000
	RECLASS 903.00 TO REVENUE CONTRA	(7,315)	(4,909)	(6,891)	(3,514)	(3,636)	(5,000)	(5,000)	(5,000)	(5,000)
	TOTAL EXPENDITURES AFTER RECLASS	1,786	2,221	(1,683)	658	3,433	2,000	2,000	1,722	2,000

EXHIBIT A

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 165 - WASTEWATER CONSTRUCTION

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-165-101.00	SALARIES & WAGES	62,208	105,628	104,167	156,601	157,987	188,526	188,526	150,128	166,462
5-165-102.00	OVERTIME PAY	4,763	9,705	10,863	9,990	8,453	7,500	7,500	6,300	7,500
5-165-103.00	OASDI/MEDICARE	5,286	9,324	9,321	13,192	11,480	15,564	15,564	12,791	13,790
5-165-103.02	MATCHING RETIREMENT	6,171	11,594	12,392	17,566	16,395	32,534	32,534	26,600	30,612
5-165-105.00	LONGEVITY PAY	65	5	-	-	1	-	-	1	-
5-165-105.01	EDUCATION/MISCELLANEOUS	-	-	-	-	-	-	-	-	-
5-165-105.03	STANDBY	3,820	6,397	6,608	6,439	6,310	7,200	7,200	6,477	6,000
5-165-106.00	MEDICAL INSURANCE	12,492	25,416	25,771	32,699	29,621	34,658	34,658	24,767	38,726
5-165-106.01	LIFE INSURANCE	221	381	364	585	574	736	736	556	566
5-165-106.02	LONG TERM DISABILITY	121	211	202	324	320	405	405	307	376
5-165-107.00	WORKERS' COMPENSATION	1,461	2,891	3,126	2,903	3,134	2,112	2,112	2,371	2,853
5-165-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	4,791	4,791	-	-
5-165-118.00	ACCRUED COMP TIME	511	(1,325)	-	-	-	-	-	-	-
	SUBTOTAL SALARIES	97,118	170,227	172,815	240,299	234,276	294,026	294,026	230,297	266,884
5-165-201.00	CHEMICALS	-	-	-	-	-	-	-	-	-
5-165-202.00	FUEL	6,207	6,880	7,268	6,692	9,949	7,200	7,200	10,926	13,622
5-165-203.00	TOOLS/SMALL EQUIPMENT	857	986	1,321	3,248	3,193	3,944	3,944	1,519	3,000
5-165-204.00	POSTAGE & FREIGHT	20	30	-	92	63	100	100	88	100
5-165-205.00	OFFICE SUPPLIES	-	-	-	-	-	-	-	15	50
5-165-206.00	EMPLOYEE RELATIONS	168	325	247	188	47	360	360	158	360
5-165-207.00	REPRODUCTION & PRINTING	34	-	45	-	-	250	250	69	250
5-165-208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,376	3,049	3,444	2,872	2,188	2,426	2,426	3,066	4,500
5-165-209.00	EDUCATIONAL	-	-	-	-	-	-	-	-	-
5-165-210.00	BOTANICAL & AGRICULTURAL	68	144	62	163	49	120	120	110	120
5-165-211.00	CLEANING AND JANITORIAL	388	488	440	649	502	400	400	415	400
5-165-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	-	-	-	-	3,800	3,800	2,745	200
5-165-213.00	COMMUNICATIONS EQUIPMENT	-	119	65	58	-	300	300	-	-
5-165-218.00	PHOTOGRAPHY	-	-	-	-	-	-	-	-	-
5-165-221.00	SAFETY/FIRST AID SUPPLIES	72	1,420	791	404	499	1,200	1,200	204	1,200
5-165-223.00	SMALL APPLIANCES	-	-	-	-	-	-	-	-	-
5-165-250.00	OTHER SUPPLIES	1,321	508	648	1,206	738	1,200	1,200	1,892	1,200
	SUBTOTAL SUPPLIES	11,511	13,950	14,331	15,573	17,228	21,300	21,300	21,206	25,002

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 165 - WASTEWATER CONSTRUCTION

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-165-301.00	UTILITY LINES	21,836	32,483	32,865	29,041	25,525	30,000	30,000	39,194	40,000
5-165-303.00	VEHICLES/LARGE EQUIPMENT	11,332	16,349	12,594	14,630	18,037	12,000	12,000	21,964	20,000
5-165-304.00	MACHINERY/EQUIPMENT	3,779	1,669	1,059	1,109	908	1,100	1,100	947	1,100
5-165-309.00	COMMUNICATION/PHOTO EQUIP	-	-	-	-	-	-	-	-	-
5-165-310.00	LAND/GROUNDS	-	-	-	-	-	-	-	-	-
5-165-312.00	BUILDINGS/APPLIANCES	17	52	-	-	-	-	-	-	-
5-165-316.00	JANITORIAL	-	-	-	-	-	-	-	-	-
5-165-350.00	OTHER MAINTENANCE	-	-	-	-	-	-	-	-	-
	SUBTOTAL MAINTENANCE	36,964	50,553	46,517	44,779	44,470	43,100	43,100	62,105	61,100
5-165-401.00	ELECTRICAL	-	-	-	-	-	-	-	-	-
5-165-402.00	AUDITS/CONSULTANTS FEES	-	-	6,212	788	8,100	6,000	6,000	3,418	4,000
5-165-402.15	STATE FEES	-	-	-	-	-	-	-	-	-
5-165-402.80	SPECIAL SERVICES-SMOKE TESTING	-	-	-	-	-	25,000	25,000	23,998	25,000
5-165-403.00	TELEPHONE	323	454	596	595	579	1,060	1,060	627	679
5-165-404.00	GAS	-	-	-	-	-	-	-	-	-
5-165-405.00	WATER	-	-	-	-	-	-	-	-	-
5-165-406.00	SEWER	-	-	-	-	-	-	-	-	-
5-165-406.50	GARBAGE	-	-	-	-	-	-	-	-	-
5-165-406.60	TRNSF STATION/LANDFILL FEE	53	230	94	122	351	400	400	400	400
5-165-408.00	RENTAL & LEASES	-	520	-	552	569	-	-	-	-
5-165-408.10	RENTALS/LEASES-FLEET	4,870	5,423	16,223	14,958	7,715	15,000	15,000	8,710	10,000
5-165-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	-	-	145	-	-	-	-	-
5-165-422.00	CONTRACT LABOR	-	-	-	-	-	-	-	-	-
5-165-424.00	SERVICE CONTRACTS	-	5	62	332	550	490	490	648	653
5-165-450.00	OTHER SERVICES	65	66	38	161	15	500	500	123	150
	SUBTOTAL SERVICES	5,312	6,698	23,224	17,653	17,879	48,450	48,450	37,923	40,882

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 165 - WASTEWATER CONSTRUCTION

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-165-702.00	BUILDINGS	-	-	-	-	-	-	-	-	-
5-165-704.00	UTILITY LINES	-	-	-	-	-	-	-	-	-
5-165-704.10	UTILITY LINES - CONTINGENCY	-	-	-	-	-	-	-	-	-
5-165-708.10	NEW SVC INSTALL	1,319	3,778	4,660	5,116	6,933	5,000	5,000	9,820	10,000
5-165-710.00	MACHINERY/EQUIPMENT	2,050	12,699	3,988	10,311	2,458	7,987	7,987	7,987	2,000
5-165-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-165-714.00	RADIOS/RADAR/VIDEO/CAMERA	-	-	-	-	-	-	-	-	-
5-165-715.00	OTHER CAPITAL	-	-	-	-	-	-	-	-	-
	SUBTOTAL NONCAPITAL SUPPLIES	3,369	16,477	8,648	15,427	9,391	12,987	12,987	17,807	12,000
5-165-802.00	BUILDINGS	-	-	-	-	-	-	-	-	-
5-165-804.00	UTILITY LINES	73	3,809	-	-	2,353	5,773	5,773	11,081	40,976
5-165-804.10	UTILITY LINE-CONTINGENCY	8,581	37,769	102,312	10,314	-	30,000	30,000	10,000	31,200
5-165-804.20	UTILITY LINES-CONTRACTORS	24,900	-	-	146,723	19,727	-	-	-	-
5-165-808.01	AMR METERS	-	-	-	-	-	-	-	-	-
5-165-808.10	SVC INSTALL	7,986	10,740	11,853	6,699	10,218	8,524	8,524	10,855	8,865
5-165-810.00	MACHINERY/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-165-812.01	AMR SOFTWARE/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-165-813.00	VEHICLES/LARGE EQUIPMENT	70,574	121,483	-	88,966	-	125,248	125,248	120,237	-
	SUBTOTAL CAPITAL	112,113	173,802	114,165	252,701	32,298	169,545	169,545	152,173	81,041
5-165-901.00	LIAB/CASUALTY INSURANCE	3,048	3,743	4,040	3,952	4,265	4,400	4,400	4,276	4,490
5-165-908.00	SEMINARS/MEMBERSHIP/TRAVE	875	2,087	4,604	1,760	2,470	3,508	3,508	1,469	3,508
5-165-908.10	MILEAGE	-	138	448	-	-	1,000	1,000	400	1,000
5-165-949.00	UNEMPLOYMENT BENEFITS	-	-	(284)	(60)	-	-	-	-	-
5-165-950.00	OTHER SUNDRY	-	-	-	-	-	-	-	-	-
	SUBTOTAL SUNDRIES	3,923	5,968	8,808	5,653	6,735	8,908	8,908	6,145	8,998
	TOTAL EXPENDITURES	270,310	437,673	388,507	592,085	362,277	598,316	598,316	527,657	495,907
	ACCRUAL ADJUSTMENT	(511)	1,325	-	-	-	-	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	269,800	438,998	388,507	592,085	362,277	598,316	598,316	527,657	495,907

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 166 - WASTEWATER TREATMENT

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-166-101.00	SALARIES & WAGES	209,194	220,399	208,812	209,770	307,404	325,311	325,311	240,239	353,135
5-166-102.00	OVERTIME PAY	7,787	7,280	9,358	14,681	21,302	8,000	8,000	28,684	20,000
5-166-103.00	OASDI/MEDICARE	17,025	17,822	17,183	17,421	26,612	27,211	27,211	18,896	30,374
5-166-103.02	MATCHING RETIREMENT	20,987	25,145	23,983	23,909	36,565	54,598	54,598	43,828	67,413
5-166-105.00	LONGEVITY PAY	3,165	3,453	3,438	4,291	5,963	4,300	4,300	4,213	4,680
5-166-105.01	EDUCATION/MISCELLANEOUS	6,000	6,231	6,017	6,033	6,017	6,000	6,000	7,549	12,000
5-166-105.03	STANDBY	10,870	10,493	10,320	5,815	8,999	11,000	11,000	7,386	6,500
5-166-106.00	MEDICAL INSURANCE	54,664	62,196	61,745	42,619	51,223	71,651	71,651	53,435	80,927
5-166-106.01	LIFE INSURANCE	815	875	844	894	1,123	1,265	1,265	941	1,248
5-166-106.02	LONG TERM DISABILITY	450	485	469	497	624	699	699	522	828
5-166-107.00	WORKERS' COMPENSATION	5,262	4,639	4,488	3,735	4,941	4,003	4,003	5,396	4,998
5-166-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	8,191	8,191	0	0
5-166-118.00	ACCRUED COMP TIME	(257)	2,576	1,838	11,480	(6,253)	0	0	0	0
	SUBTOTAL SALARIES	335,964	361,593	348,494	341,145	464,518	522,229	522,229	411,089	582,104
5-166-201.00	CHEMICALS	109,451	103,162	110,582	112,231	131,481	120,000	120,000	142,000	150,000
5-166-202.00	FUEL	8,542	9,097	10,423	8,593	10,908	9,200	9,200	18,903	19,000
5-166-203.00	TOOLS/SMALL EQUIPMENT	1,149	1,179	657	1,603	1,736	2,800	2,800	2,048	2,000
5-166-204.00	POSTAGE & FREIGHT	327	370	402	503	304	1,000	1,000	526	1,200
5-166-205.00	OFFICE SUPPLIES	16	121	68	68	107	200	200	76	300
5-166-206.00	EMPLOYEE RELATIONS	310	275	390	258	240	600	600	609	750
5-166-207.00	REPRODUCTION & PRINTING	1,162	877	696	922	3,540	4,000	4,000	3,983	5,000
5-166-208.00	CLOTHING/PERS PROTECTIVE EQUIP	3,370	2,442	2,768	2,473	3,927	4,000	4,000	3,432	4,000
5-166-209.00	EDUCATIONAL	-	-	-	-	-	0	0	0	0
5-166-210.00	BOTANICAL & AGRICULTURAL	158	223	112	45	24	200	200	100	200
5-166-211.00	CLEANING AND JANITORIAL	865	746	1,301	1,098	1,015	1,315	1,315	968	1,800
5-166-212.00	COMPUTER EQUIPMENT & SUPPLIES	652	1,413	603	2,285	606	200	200	100	1,800
5-166-213.00	COMMUNICATIONS EQUIPMENT	-	110	-	-	192	800	800	548	850
5-166-218.00	PHOTOGRAPHY	-	-	-	-	-	0	0	0	0
5-166-220.00	LAB SUPPLIES	8,345	2,872	3,058	5,236	2,518	5,000	5,000	1,984	7,000
5-166-221.00	SAFETY/FIRST AID SUPPLIES	1,158	456	23	186	133	300	300	264	350
5-166-223.00	SMALL APPLIANCES	-	-	-	50	504	0	0	0	0
5-166-250.00	OTHER SUPPLIES	934	1,854	661	1,181	1,022	2,000	2,000	1,264	2,500
	SUBTOTAL SUPPLIES	136,438	125,199	131,745	136,732	158,257	151,615	151,615	176,803	196,750
5-166-303.00	VEHICLES/LARGE EQUIPMENT	16,653	5,241	1,296	2,958	6,892	5,300	5,300	5,849	7,500

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 166 - WASTEWATER TREATMENT

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-166-304.00	MACHINERY/EQUIPMENT	1,199	151	1,035	643	555	700	700	345	800
5-166-309.00	COMMUNICATION/PHOTO EQUIP	-	-	-	-	-	0	0	0	0
5-166-310.00	LAND/GROUNDS	1,062	-	-	-	-	0	0	0	0
5-166-311.00	UTILITY PLANTS	67,261	190,586	70,026	169,973	49,527	250,000	181,390	207,000	75,000
5-166-312.00	BUILDINGS/APPLIANCES	961	406	283	554	216	500	500	687	750
5-166-313.00	COMPUTER/OFFICE EQUIPMENT	-	-	-	-	-	0	0	0	0
5-166-322.00	LIFT STATION MAINTENANCE	98,199	71,712	54,444	51,854	82,579	49,000	117,610	140,279	80,000
5-166-322.10	PRE-TREATMENT/FLOWMETER	6,862	-	-	-	51	0	0	0	0
5-166-350.00	OTHER MAINTENANCE	-	-	-	-	-	0	0	0	0
	SUBTOTAL MAINTENANCE	192,196	268,096	127,084	225,983	139,819	305,500	305,500	354,160	164,050
5-166-401.00	ELECTRICAL	471,565	522,322	549,120	492,368	531,058	568,690	568,690	629,930	635,000
5-166-402.00	AUDITS/CONSULTANTS FEES	7,695	20,610	22,857	8,960	35,024	30,000	30,000	3,701	4,000
5-166-402.15	STATE FEES	20,849	20,849	22,864	20,849	20,983	22,000	22,000	20,952	22,000
5-166-403.00	TELEPHONE	1,532	1,634	1,652	1,654	1,631	1,650	1,650	1,623	1,640
5-166-404.00	GAS	-	-	-	-	436	816	816	815	1,200
5-166-405.00	WATER	827	827	834	878	921	880	880	934	1,100
5-166-405.50	DRAINAGE CHARGE	-	-	-	1,568	1,853	1,895	1,895	1,850	1,850
5-166-406.60	DISPOSAL FEES	-	-	-	2,902	6,100	5,000	5,000	5,476	5,500
5-166-407.00	LEGAL NOTICES	-	-	-	-	-	0	0	0	0
5-166-408.10	RENTALS/LEASES-FLEET	-	338	113	2,503	440	500	500	1,688	1,800
5-166-409.00	ADVERTISEMENTS/LEGAL NOTICES	65	-	721	581	-	600	600	93	600
5-166-424.00	SERVICE CONTRACTS	6,810	9,833	12,088	7,506	9,996	11,000	11,000	9,959	10,000
5-166-425.00	LABORATORY TEST FEES	40,648	46,313	49,297	57,171	46,670	50,000	50,000	49,307	50,000
5-166-450.00	OTHER SERVICES	218	177	30	669	444	400	400	408	400
	SUBTOTAL SERVICES	550,208	622,901	659,574	597,609	655,555	693,431	693,431	726,734	735,089

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 166 - WASTEWATER TREATMENT

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-166-702.00	BUILDINGS/BUILDING IMPROVEMENT	-	-	-	-	-	0	0	0	0
5-166-705.00	UTILITY PLANTS-NON CAPITAL	-	-	-	-	-	0	0	0	0
5-166-706.00	TANKS/LIFT STATIONS	-	-	-	-	-	31,930	31,930	10,450	21,480
5-166-710.00	MACHINERY/EQUIPMENT	8,213	7,967	14,598	-	-	0	0	0	11,000
5-166-713.00	VEHICLES/LARGE EQUIPMENT	6,000	-	-	-	-	0	0	0	0
5-166-714.00	RADIOS/RADAR/VIDEO CAMERAS	1,117	-	-	-	2,180	0	0	0	0
5-166-714.10	SCADA COMMUNICATIONS	-	1,692	984	2,786	-	0	0	0	0
5-166-715.00	OTHER CAPITAL	-	-	-	-	-	13,150	13,150	13,229	0
	SUBTOTAL NONCAPITAL SUPPLIES	15,330	9,659	15,581	2,786	2,180	45,080	45,080	23,679	32,480
5-166-802.00	BUILDINGS	-	-	-	-	-	0	0	0	0
5-166-805.00	UTILITY PLANTS	49,900	-	-	-	-	0	0	0	0
5-166-806.00	TANKS/ LIFT STATIONS	-	-	-	-	-	0	0	0	0
5-166-810.00	MACHINERY/EQUIPMENT	-	-	-	-	-	0	0	0	0
5-166-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	77,058	-	0	0	0	0
5-166-814.00	RADIOS/RADAR/CAMERAS	-	-	-	-	-	0	0	0	0
5-166-814.10	SCADA/COMMUNICATIONS	-	-	-	-	-	0	0	0	0
	SUBTOTAL CAPITAL	49,900	0	0	77,058	0	0	0	0	0
5-166-901.00	LIAB/CASUALTY INSURANCE	20,209	20,514	31,690	33,951	35,908	37,050	37,050	38,613	38,900
5-166-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,712	6,307	1,684	572	2,548	3,000	3,000	2,216	3,000
5-166-908.10	MILEAGE	-	1,482	-	152	365	1,000	1,000	558	1,000
5-166-949.00	UNEMPLOYMENT BENEFITS	-	-	-	-	-	0	0	0	0
5-166-950.00	OTHER SUNDRY	-	-	-	-	-	0	0	0	0
	SUBTOTAL SUNDRIES	21,922	28,303	33,374	34,675	38,822	41,050	41,050	41,388	42,900
	TOTAL EXPENDITURES	1,301,958	1,415,751	1,315,852	1,415,986	1,459,150	1,758,905	1,758,905	1,733,853	1,753,373
	ACCRUAL ADJUSTMENT	257	(2,576)	(1,838)	(11,480)	6,253	-	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	1,302,215	1,413,175	1,314,014	1,404,506	1,465,403	1,758,905	1,758,905	1,733,853	1,753,373

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

TRANSFERS (IN)/OUT

		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
IN $	(IN)/OUT	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
6-000-601.00	INTERFUND TRNF-GENERAL	233,544	254,236	272,427	223,345	217,488	251,914	251,914	241,644	251,914
6-000-602.00	INTERFUND TRANSFER-ELECTRIC FD	112,381	128,496	118,771	122,654	128,258	140,562	140,562	131,509	146,346
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	-	-	-	-	-	-	-	-	-
6-000-602.52	INTERFUND TRNSF-BCDC CAP PRJCT	-	-	-	-	-	-	-	-	-
6-000-602.90	INTERFUND TRNSF-HWY 290	-	-	-	-	-	-	-	-	-
6-000-606.00	INTERFUND TRNSF-SANITATION	-	-	93,316	-	-	-	-	-	-
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	(6,000)	-	-	-	-	-	-	-	(9,012)
6-000-683.00	OTHER SOURCE-BOND PROCEEDS	-	-	-	-	-	-	-	-	-
6-000-690.00	NON-OPERATING TRANSFER	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS (IN)/OUT	339,925	382,732	484,514	345,999	345,746	392,476	392,476	373,153	389,248

Regular City Council
AGENDA ITEM 7.

Agenda Item: **Discussion and Possible Action Upon Ratification of the Property Tax Increase Reflected in the Proposed Budget for Fiscal Year Beginning October 1, 2022 and Ending September 30, 2023, Which Raises More Revenue from Property Taxes than Last Year's Budget**

Meeting Type: Special Meeting-September 26, 2022

Department: Finance

Staff Contact: Tim McRoberts

SUMMARY STATEMENT:

In compliance with Local Government Code, if a municipal budget raises more property taxes than in the previous year's budget, City Council must formally ratify a property tax increase. Although the City is proposing to lower the property tax rate from $0.4940 to $0.4737 in the FY2022-23 budget, due to new properties added to the tax roll and an increase in existing property valuations, the FY2022-23 budget will raise more total property taxes than last year's budget. For FY2022-23, the City estimates an increase of $1,510,287 (19.2%) in property tax revenue, and of that amount, $293,274 is tax revenue to be raised from new property added to the tax roll. A vote must be taken to ratify the property tax increase reflected in the budget.

ATTACHMENTS:

None

RECOMMENDED ACTION:

Ratify the Property Tax Increase with the following motion:

I move to ratify the property tax increase reflected in the proposed budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023, which raises more revenue from property taxes than the previous year's budget.

Regular City Council
AGENDA ITEM 8.

Agenda Item: **Discuss and Possibly Act Upon an Ordinance on Its First Reading Levying Property Taxes for the Tax Year 2022 for the City of Brenham at $0.4737 per $100 Valuation**

Meeting Type: Special Meeting-September 26, 2022

Department: Finance

Staff Contact: Tim McRoberts

SUMMARY STATEMENT:

The proposed FY2022-23 budget includes a tax rate of $0.4737 per $100 valuation which has two components: maintenance and operations (M&O) and interest and sinking (I&S). The proposed tax rate of $0.4737 will allocate $0.3297 to the General Fund for maintenance and operations, and the balance of $0.1440 to the Debt Service Fund for interest and sinking. The City has complied with all the notices and publications as required by the Tax Code. Because the proposed tax rate exceeds the no-new revenue rate, the City is required by the Tax Code to take a record vote.

ATTACHMENTS:

(1) Ordinance for First Reading

RECOMMENDED ACTION:

RECORD VOTE: Approve Ordinance on its First Reading Adopting a Tax Rate.

Required wording of motion: **'I move that the property tax rate be increased by the adoption of a tax rate of $0.4737, which is effectively a 19.44% increase in the tax rate.'**

ORDINANCE NO. __________

AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2022 FOR THE CITY OF BRENHAM, TEXAS AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRENHAM, TEXAS:

SECTION I.

That there be and is hereby levied an ad valorem tax of $0.3297 on each one hundred dollars' worth of property owned and situated within the City Limits of the City of Brenham, Texas, both real and personal and mixed, for General Fund maintenance and operating purposes for the Tax Year 2022.

SECTION II.

That there be and is hereby levied for the use of the City of Brenham, for the Tax Year 2022, an ad valorem tax of $0.1440 on each one hundred dollars' worth of real, personal and mixed property owned and situated in the City Limits of the City of Brenham, Texas, for the payment of principal and interest on all outstanding bonds and lease payments, not otherwise provided for, of the City of Brenham.

SECTION III.

Wherefore, the combined tax rate in accordance with V.T.C.A. Tax Code Section 26.05 shall be $0.4737 on each one hundred dollars' worth of real, personal, and mixed property of owned and situated within the City Limits of the City of Brenham, Texas.

SECTION IV.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION V.

THIS TAX RATE WILL EFFECTIVELY BE RAISED BY 18.94 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $52.50.

SECTION VI.

This Ordinance shall become effective as provided by the Charter of the City of Brenham, Texas.

PASSED AND APPROVED on its first reading this the ___ day of ___________ 2022.

PASSED AND ADOPTED on its second reading this the ___ day of __________ 2022.

____
Milton Y. Tate, Jr.
Mayor

ATTEST:

____
Jeana Bellinger, TRMC, CMC
City Secretary

____
Cary Bovey
City Attorney

Regular City Council
AGENDA ITEM 9.

Agenda Item: **Discuss and Possibly Act Upon an Ordinance on Its First Reading Amending the Rate Tariff Schedule for the City of Brenham Gas Rates**

Meeting Type: Special Meeting-September 26, 2022

Department: Public Utilities

Staff Contact: Debbie Gaffey

SUMMARY STATEMENT:

Due to the rising cost of supplies and materials, the City of Brenham wishes to adjust the tap fee pricing for the Natural Gas Rate Schedule (Rate Schedule G-K). Along with the fee adjustments for the taps, we would like to correct and add verbiage to the Special Conditions of Service sections of the Natural Gas Tariff.

Listed below are the items that we wish to have changed and added:

- Adjust the tap fee rates for services 1” through 4”. Note: 1 ½ inch tap was removed and replaced with 1 ¼ inch tap. The reason for this is that we do not install 1 ½ inch service taps. These rates are based on 1/3 of the actual cost of installing the service.
- Add a per ft. charge for gas service over 100ft. We also added a per ft. charge for gas main extensions. This fee is based on actual cost.
- Added a meter connection fee. This fee would be for installing a meter on a service that has an existing meter loop. This rate is based on 1/3 of the actual cost of installing the meter.
- Added a meter upsizing fee. This rate is 1/3 of the actual cost of installing the service
- Added verbiage to help clarify what fees will be based on actual cost.
- Add to the Special Conditions of Service sections of the tariff that at the request of the customer, there will be a $50 dollar fee for turning a gas service on/off during working hours and an additional $25 fee for after hours. This fee is necessary due to the amount of work that goes into this service. When turning the service back on, the Gas Department must go through the whole house to inspect for leaks and relight all pilot lights.

Although we are increasing the tap fees, the new fees are still very competitive with other municipalities that provide the same services and, in most cases, we are still lower than most.

ATTACHMENTS:

(1) Gas Tariff - Redlined
(2) Ordinance for First Reading
(3) Exhibit A to Ordinance

RECOMMENDED ACTION:

Approve an Ordinance on its first reading amending the rate tariff schedule for the City of Brenham Gas Rates.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	510
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 202~~1~~2	
SECTION TITLE	**EFFECTIVE DATE**	
	(Supersedes Rate Change Effective 10/01/20~~14~~21)	

RESIDENTIAL SERVICE - URBAN

RATE SCHEDULE G – A

APPLICABILITY

This rate is applicable to all residential customers whose maximum gas requirements are equal or less than 350 cubic feet per hour receiving natural gas service from the Municipal Gas System

AVAILABILITY

This rate is available to all residential customers of the Municipal Gas System located within the corporate limits of the City of Brenham, Texas.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$11.24
Distribution Charge	Charge for distribution service	$2.598 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer's monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	511
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 202~~1~~2	
SECTION TITLE	**EFFECTIVE DATE**	

(Supersedes Rate Change Effective 10/01/20~~14~~21)

TERMS OF PAYMENT

All rates specified herein are net, and the gross rates for delinquent payments are ten percent (10%) higher. Each bill for service is due within fifteen (15) days after issuance unless such day falls on a holiday or weekend, in which case payment is due on the next work day. If full payment is not received at the City's offices or other approved payment location on or before the due date, all of the customer's utility services will be considered delinquent and subject to disconnection.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer. ~~However, it shall be the responsibility of the customer to provide a meter loop built to City specifications at a location to be specified by the City.~~

5. ~~A special service charge of $20 will be made for any requested summer disconnection and winter reconnection of gas service~~ The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	520
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 202~~1~~2	
SECTION TITLE	**EFFECTIVE DATE**	
	(Supersedes Rate Change Effective 10/01/20~~14~~21)	

SMALL COMMERCIAL SERVICE - URBAN

RATE SCHEDULE G – F

APPLICABILITY

This rate is applicable to all small commercial customers whose maximum gas requirements are equal or less than 350 cubic feet per hour receiving natural gas service from the Municipal Gas System

AVAILABILITY

This rate is available to all small commercial customers of the Municipal Gas System located within the corporate limits of the City of Brenham, Texas.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$11.24
Distribution Charge	Charge for distribution service	$2.598 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer's monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	521
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 202~~1~~2	
SECTION TITLE	**EFFECTIVE DATE**	
	(Supersedes Rate Change Effective 10/01/20~~14~~21)	

TERMS OF PAYMENT

All rates specified herein are net, and the gross rates for delinquent payments are ten percent (10%) higher. Each bill for service is due within fifteen (15) days after issuance unless such day falls on a holiday or weekend, in which case payment is due on the next work day. If full payment is not received at the City's offices or other approved payment location on or before the due date, all of the customer's utility services will be considered delinquent and subject to disconnection.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer. ~~However, it shall be the responsibility of the customer to provide a meter loop built to City specifications at a location to be specified by the City.~~

5. ~~A special service charge of $20 will be made for any requested summer disconnection and winter reconnection of gas service~~ The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	530
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 202~~1~~2	
SECTION TITLE	**EFFECTIVE DATE**	
	(Supersedes Rate Change Effective 10/01/20~~14~~21)	

LARGE COMMERCIAL AND SMALL INDUSTRIAL SERVICE – URBAN

RATE SCHEDULE G-B

APPLICABILITY

This rate is applicable to all commercial and industrial customers whose maximum gas requirements are in excess of 350 cubic feet per hour.

AVAILABILITY

This rate is available to all commercial and industrial customers of the Municipal Gas System located within the corporate limits of the City of Brenham, Texas, meeting the criteria specified above.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$63.23
Distribution Charge	Charge for distribution service	$1.766 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer's monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	531
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 202~~1~~2	
SECTION TITLE	**EFFECTIVE DATE**	
	(Supersedes Rate Change Effective 10/01/20~~14~~21)	

TERMS OF PAYMENT

All rates specified herein are net, and the gross rates for delinquent payments are ten percent (10%) higher. Each bill for service is due within fifteen (15) days after issuance unless such day falls on a holiday or weekend, in which case payment is due on the next work day. If full payment is not received at the City's offices or other approved payment location on or before the due date, all of the customer's utility services will be considered delinquent and subject to disconnection.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces, five (5) pounds or at line pressure and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer. ~~However, it shall be the responsibility of the customer to provide a meter loop built to City specifications at a location to be specified by the City.~~

5. ~~A special service charge of $20 will be made for any requested summer disconnection and winter reconnection of gas service~~ The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	540
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 202~~1~~2	
SECTION TITLE	**EFFECTIVE DATE**	

(Supersedes Rate Change Effective 10/01/20~~14~~21)

LARGE INDUSTRIAL SERVICE - URBAN

RATE SCHEDULE G-C

APPLICABILITY

This rate is applicable to all industrial customers whose annual gas requirements are in excess of 36,500 MCF.

AVAILABILITY

This rate is available to all large industrial customers of the Municipal Gas System located within the corporate limits of the City of Brenham, Texas, meeting the criteria specified above.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$61.88
Distribution Charge	Charge for distribution service	$1.612 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer's monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	541
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 202~~1~~2	
SECTION TITLE	**EFFECTIVE DATE**	
	(Supersedes Rate Change Effective 10/01/20~~14~~21)	

TERMS OF PAYMENT

All rates specified herein are net, and the gross rates for delinquent payments are ten percent (10%) higher. Each bill for service is due within fifteen (15) days after issuance unless such day falls on a holiday or weekend, in which case payment is due on the next work day. If full payment is not received at the City's offices or other approved payment location on or before the due date, all of the customer's utility services will be considered delinquent and subject to disconnection.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces, five (5) pounds or at line pressure and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer. ~~However, it shall be the responsibility of the customer to provide a meter loop built to City specifications at a location to be specified by the City.~~

5. ~~A special service charge of $20 will be made for any requested summer disconnection and winter reconnection of gas service~~ The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

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CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	550
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 202~~1~~2	
SECTION TITLE	**EFFECTIVE DATE**	
	(Supersedes Rate Change Effective 10/01/20~~14~~21)	

RESIDENTIAL - RURAL

RATE SCHEDULE G - D

APPLICABILITY

This rate is applicable to all residential customers whose maximum gas requirements are equal to or less than 350 cubic feet per hour receiving natural gas service from the Municipal Gas System.

AVAILABILITY

This rate is available to all residential customers of the Municipal Gas System located outside of the corporate limits of the City of Brenham, Texas.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$12.93
Distribution Charge	Charge for distribution service	$3.040 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer's monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	551
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 13, 202~~1~~2	
SECTION TITLE	**EFFECTIVE DATE**	
	(Supersedes Rate Change Effective 10/01/20~~14~~21)	

TERMS OF PAYMENT

All rates specified herein are net, and the gross rates for delinquent payments are ten percent (10%) higher. Each bill for service is due within fifteen (15) days after issuance unless such day falls on a holiday or weekend, in which case payment is due on the next work day. If full payment is not received at the City's offices or other approved payment location on or before the due date, all of the customer's utility services will be considered delinquent and subject to disconnection.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer. ~~However, it shall be the responsibility of the customer to provide a meter loop built to City specifications at a location to be specified by the City.~~

5. ~~A special service charge of $20 will be made for any requested summer disconnection and winter reconnection of gas service~~ The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	560
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 202~~1~~2	
SECTION TITLE	**EFFECTIVE DATE**	

(Supersedes Rate Change Effective 10/01/20~~14~~21)

SMALL COMMERCIAL - RURAL

RATE SCHEDULE G – G

APPLICABILITY

This rate is applicable to all small commercial customers whose maximum gas requirements are equal to or less than 350 cubic feet per hour receiving natural gas service from the Municipal Gas System.

AVAILABILITY

This rate is available to all small commercial customers of the Municipal Gas System located outside of the corporate limits of the City of Brenham, Texas.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$12.93
Distribution Charge	Charge for distribution service	$3.040 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer's monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	561
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1~~1~~3, 202~~1~~2	
SECTION TITLE	**EFFECTIVE DATE**	

(Supersedes Rate Change Effective 10/01/20~~1~~421)

TERMS OF PAYMENT

The bills rendered under this schedule are net and will be increased by l0% if not paid within l5 days from the date of the bill.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer. ~~However, it shall be the responsibility of the customer to provide a meter loop built to City specifications at a location to be specified by the City.~~

5. ~~A special service charge of $20 will be made for any requested summer disconnection and winter reconnection of gas service~~ The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	570
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 202~~1~~2	
SECTION TITLE	**EFFECTIVE DATE**	
	(Supersedes Rate Change Effective 10/01/20~~14~~21)	

GOVERNMENTAL SERVICE

RATES SCHEDULE G - E

APPLICABILITY

This rate is applicable to all governmental gas customers.

AVAILABILITY

This rate is available to the Brenham Independent School District, Washington County, Washington County (Blinn) Junior College, State of Texas, United States Government, and all departments, divisions, or branches of the City of Brenham, Texas, that are under the direct control of the City Council of said City.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$63.23
Distribution Charge	Charge for distribution service	$1.465 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer's monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	571
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 13, 202~~1~~2	
SECTION TITLE	**EFFECTIVE DATE**	
	(Supersedes Rate Change Effective 10/01/20~~14~~21)	

TERMS OF PAYMENT

All rates specified herein are net, and the gross rates for delinquent payments are ten percent (10%) higher. Each bill for service is due within fifteen (15) days after issuance unless such day falls on a holiday or weekend, in which case payment is due on the next work day. If full payment is not received at the City's offices or other approved payment location on or before the due date, all of the customer's utility services will be considered delinquent and subject to disconnection.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces, five (5) pounds or at line pressure and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer. ~~However, it shall be the responsibility of the customer to provide a meter loop built to City specifications at a location to be specified by the City.~~

5. ~~A special service charge of $20 will be made for any requested summer disconnection and winter reconnection of gas service~~ The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	580
TARIFF	**SECTION NO.**	**SHEET NO.**

NATURAL GAS RATE SCHEDULES	OCTOBER 1, 202~~1~~2
SECTION TITLE	**EFFECTIVE DATE** (Supersedes Rate Change Effective 10/01/20~~14~~21)

LARGE COMMERCIAL AND SMALL INDUSTRIAL SERVICE - RURAL

RATE SCHEDULE G-H

APPLICABILITY

This rate is applicable to all rural commercial and industrial customers whose maximum gas requirements are in excess of 350 cubic feet per hour.

AVAILABILITY

This rate is available to all commercial and industrial customers of the Municipal Gas System located outside of the corporate limits of the City of Brenham, Texas, meeting the criteria specified above.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$72.71
Distribution Charge	Charge for distribution service	$2.066 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer's monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	581
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 202~~1~~2	
SECTION TITLE	**EFFECTIVE DATE**	
	(Supersedes Rate Change Effective 10/01/20~~14~~21)	

TERMS OF PAYMENT

All rates specified herein are net, and the gross rates for delinquent payments are ten percent (10%) higher. Each bill for service is due within fifteen (15) days after issuance unless such day falls on a holiday or weekend, in which case payment is due on the next work day. If full payment is not received at the City's offices or other approved payment location on or before the due date, all of the customer's utility services will be considered delinquent and subject to disconnection.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces, five (5) pounds or at line pressure and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer. ~~However, it shall be the responsibility of the customer to provide a meter loop built to City specifications at a location to be specified by the City.~~

5. ~~A special service charge of $20 will be made for any requested summer disconnection and winter reconnection of gas service~~ The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	590
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 20~~14~~ 22	
SECTION TITLE	**EFFECTIVE DATE**	

(Supersedes Rate Change Effective 10/01/2014)

GAS TAPPING SERVICE

RATE SCHEDULE G-K

APPLICABILITY

This rate is applicable to the installation of service taps, service lines and gas meters for residential, commercial, and/or industrial customers.

AVAILABILITY

This rate is available to all customers or prospective customers of the City's gas system.

RATES

~~1 Inch Service Tap, Service Line Meter and Regulator $ 140.00~~

~~1-1/2 Inch Service Tap, Service Line Meter and Regulator $ 140.00~~

~~2 Inch Service Tap, Service Line, Meter and Regulator $175.00~~

~~4 Inch Service Tap, Service Line,Actual cost of installation including Meter and Regulator but not limited to costs, materials, Labor, and equipment overhead.~~

I. The actual tapping of a gas main, by City staff, to provide service to an adjoining lot. The fee for connecting a meter to a line that has not been pre-stubbed, shall be based on meter size. These fees are as follows:

1 Inch service tap, service line, meter, and regulator (1st 100ft)	$300.00
1 1/4 Inch service tap, service line, meter, and regulator (1st 100ft)	$440.00
2 Inch service tap, service line, 275 CFH meter, and regulator (1st 100ft)	$1,140.00
4 Inch & above service tap, service line, meter, and regulator	Actual Cost

Note:

1. A pre-stubbed service is a service line that has been extended to the meter location and has a riser pipe present for meter instillation.

2. Two (2) inch gas services that require a meter 415 CFH and larger will be charged at actual cost.

3. The fees established herein do not include cost for boring and casing, if required. Cost for boring and casing will be added to these fees based on actual cost.

4. The fees established herein do not include cost for a gas service or gas main installation that requires removal of pavement in a TXDOT right-of-way or pavement in a City of Brenham right-of-way. The charge for this service will be charged at the actual cost of work performed or incurred by the City.

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II. If a 1 inch through 4 inch gas service or main needs to be extended, the fee is as follows:

1 Inch and 1 ¼ Inch service extension or main extension	$3.15 Per Ft
2 Inch gas service or main extension	$3.45 Per Ft
4 Inch or larger service or main extension	Actual cost

Note:

1. The fees established herein do not include cost for boring and casing, if required. Cost for boring and casing will be added to these fees based on actual cost.

2. The fees established herein do not include cost for a gas service or gas main installation that requires removal of pavement in a TXDOT right-of-way or pavement in a City of Brenham right-of-way. The charge for this service will be charged at the actual cost of work performed or incurred by the City.

III. The fees for connecting a meter to a line that has been pre-stubbed at no expense to the City shall be based on the meter size, are as follows:

1 Inch through 2 inch meter 275 CFH	$80.00
2 Inch meter 415 CFH or Larger	Actual Cost
4 inch or larger	Actual Cost

The fee for upsizing a 1 inch gas meter to a 1 ¼ inch gas meter is $230.00

The Fees for services not specifically addressed in this tariff will be charged in the amount of the actual cost of performing the service.

TERMS OF PAYMENT

~~All Fees of one (l) inch to two (2) and one and one-half inches in size, and 100 feet or less of service line, fees must be paid in advance. Advance payments, based on estimated cost of taps inches or larger in size shall be made prior to commencement of work by the City. If the amount of advance payment is in excess of actual cost of installation, the amount of overpayment will be refunded. If the amount of advance payment is less than the actual cost of the installation, the customer will be required to remit the amount of the shortage~~.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	592
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 20~~14~~22	
SECTION TITLE	**EFFECTIVE DATE**	

(Supersedes Rate Change Effective 10/01/2014)

All fees shall be paid prior to commencement of work by the City. If the fee is based on actual cost of the service or extension and the amount of advance payment is in excess of actual cost of installation, the amount of overpayment will be refunded. If the amount of advance payment is less than the actual cost of the installation, the customer will be required to remit the amount of the shortage.

CHARACTER OF SERVICE

Facilities provided under this rate will consist of the installation of an appropriate size cut-off valve, installation of an appropriate size meter and regulator, and the installation of a sufficient amount of appropriate size service line to allow line extension to or near the customer's property line.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer. ~~However, it shall be the responsibility of the customer to provide a meter loop built to City specifications at a location to be specified by the City.~~

5. ~~A special service charge of $20 will be made for any requested summer disconnection and winter reconnection of gas service~~ The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

GAS COST ADJUSTMENT CHARGE

A large part of a customer’s gas bill is the cost of the natural gas commodity consumed. Costs reflect the City's cost of purchasing gas and transporting it via pipeline to City gates. The City of Brenham does not mark-up or earn a profit on the sale of natural gas commodity acquired on behalf of customers.

The Commodity Charge on the Gas Rate Tariff is a fixed estimate of natural gas commodity cost per mcf. Since the wholesale price of natural gas is unregulated, it fluctuates with market conditions. The Gas Cost Adjustment Charge (GCA) is a mechanism for reconciling the fixed Commodity Charge to actual market price. The GCA is strictly used to cover and recover gas commodity supply and transport costs.

Since gas commodity prices fluctuate, the GCA is reviewed and may be adjusted monthly. There are both prospective and retrospective elements in the GCA calculation. The largest portion of the GCA, the retrospective portion, represents the City's best estimate of its natural gas costs for the next period based on market prices and costs identified within gas supply and transport agreements.

Estimates used in the retrospective portion of the GCA calculation create over/under cost variances. The prospective portion of the GCA provides for a look-back to prior period with determination of over or under estimation of costs for that prior period. A "true-up" is then used reduce the cost variances and ensure that customers pay no more or no less for gas than the City's actual costs.

Outstanding over/under gas commodity cost variances are maintained in the accounting system in a separate fund from gas distribution operations. Any outstanding over/under gas commodity balances at fiscal yearend are reported in the Comprehensive Annual Financial Report on the Statement of Net Position as Deferred Inflows or Deferred Outflows for the Gas Fund.

ORDINANCE NO. _________

AN ORDINANCE AMENDING THE GAS RATE TARIFF SCHEDULES FOR GAS SERVICES FOR THE CITY OF BRENHAM, TEXAS; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE:

WHEREAS, the City Council for the City of Brenham, Texas ("City Council") deems it necessary to change the rates charged for gas services to its customers in order to provide for conditions of utility service which promote health, safety, and welfare of the citizens of Brenham, Texas.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRENHAM, TEXAS:

SECTION I

The City Council of the City of Brenham, Texas does hereby adopt the Gas Rate Schedules for gas services set forth in the attached Exhibit "A", which is made a part hereof for all purposes pertinent, to be effective with utility billing occurring on or after October 1, 2022.

SECTION II

This Ordinance shall take effect as provided by the Charter of the City of Brenham, Texas. The implementation of rates as forth herein and on the attached Exhibit "A" shall be effective with utility billing occurring on and after October 1, 2022.

PASSED AND APPROVED, on its first reading this the ___ day of _________ 2022.

PASSED AND APPROVED, on its second reading this the ___ day of ________ 2022.

____
Milton Y. Tate, Jr.
Mayor

ATTEST:

____
Jeana Bellinger, TRMC, CMC
City Secretary

"Exhibit A"

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	510
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 2022	
SECTION TITLE	**EFFECTIVE DATE** (Supersedes Rate Change Effective 10/01/2021)	

RESIDENTIAL SERVICE - URBAN

RATE SCHEDULE G – A

APPLICABILITY

This rate is applicable to all residential customers whose maximum gas requirements are equal or less than 350 cubic feet per hour receiving natural gas service from the Municipal Gas System

AVAILABILITY

This rate is available to all residential customers of the Municipal Gas System located within the corporate limits of the City of Brenham, Texas.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$11.24
Distribution Charge	Charge for distribution service	$2.598 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer's monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	511
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 2022	
SECTION TITLE	**EFFECTIVE DATE** (Supersedes Rate Change Effective 10/01/2021)	

TERMS OF PAYMENT

All rates specified herein are net, and the gross rates for delinquent payments are ten percent (10%) higher. Each bill for service is due within fifteen (15) days after issuance unless such day falls on a holiday or weekend, in which case payment is due on the next work day. If full payment is not received at the City's offices or other approved payment location on or before the due date, all of the customer's utility services will be considered delinquent and subject to disconnection.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer.

5. The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

SMALL COMMERCIAL SERVICE - URBAN

RATE SCHEDULE G – F

APPLICABILITY

This rate is applicable to all small commercial customers whose maximum gas requirements are equal or less than 350 cubic feet per hour receiving natural gas service from the Municipal Gas System

AVAILABILITY

This rate is available to all small commercial customers of the Municipal Gas System located within the corporate limits of the City of Brenham, Texas.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$11.24
Distribution Charge	Charge for distribution service	$2.598 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer's monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

TERMS OF PAYMENT

All rates specified herein are net, and the gross rates for delinquent payments are ten percent (10%) higher. Each bill for service is due within fifteen (15) days after issuance unless such day falls on a holiday or weekend, in which case payment is due on the next work day. If full payment is not received at the City's offices or other approved payment location on or before the due date, all of the customer's utility services will be considered delinquent and subject to disconnection.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer.

5. The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

ALL SERVICES	500	530
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 2022	
SECTION TITLE	**EFFECTIVE DATE** (Supersedes Rate Change Effective 10/01/2021)	

LARGE COMMERCIAL AND SMALL INDUSTRIAL SERVICE – URBAN

RATE SCHEDULE G-B

APPLICABILITY

This rate is applicable to all commercial and industrial customers whose maximum gas requirements are in excess of 350 cubic feet per hour.

AVAILABILITY

This rate is available to all commercial and industrial customers of the Municipal Gas System located within the corporate limits of the City of Brenham, Texas, meeting the criteria specified above.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$63.23
Distribution Charge	Charge for distribution service	$1.766 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer's monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

TERMS OF PAYMENT

All rates specified herein are net, and the gross rates for delinquent payments are ten percent (10%) higher. Each bill for service is due within fifteen (15) days after issuance unless such day falls on a holiday or weekend, in which case payment is due on the next work day. If full payment is not received at the City's offices or other approved payment location on or before the due date, all of the customer's utility services will be considered delinquent and subject to disconnection.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces, five (5) pounds or at line pressure and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer.

5. The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

LARGE INDUSTRIAL SERVICE - URBAN

RATE SCHEDULE G-C

APPLICABILITY

This rate is applicable to all industrial customers whose annual gas requirements are in excess of 36,500 MCF.

AVAILABILITY

This rate is available to all large industrial customers of the Municipal Gas System located within the corporate limits of the City of Brenham, Texas, meeting the criteria specified above.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$61.88
Distribution Charge	Charge for distribution service	$1.612 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer’s monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

TERMS OF PAYMENT

All rates specified herein are net, and the gross rates for delinquent payments are ten percent (10%) higher. Each bill for service is due within fifteen (15) days after issuance unless such day falls on a holiday or weekend, in which case payment is due on the next work day. If full payment is not received at the City's offices or other approved payment location on or before the due date, all of the customer's utility services will be considered delinquent and subject to disconnection.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces, five (5) pounds or at line pressure and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer.

5. The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

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CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	550
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 2022	
SECTION TITLE	**EFFECTIVE DATE**	

(Supersedes Rate Change Effective 10/01/2021)

RESIDENTIAL - RURAL

RATE SCHEDULE G - D

APPLICABILITY

This rate is applicable to all residential customers whose maximum gas requirements are equal to or less than 350 cubic feet per hour receiving natural gas service from the Municipal Gas System.

AVAILABILITY

This rate is available to all residential customers of the Municipal Gas System located outside of the corporate limits of the City of Brenham, Texas.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$12.93
Distribution Charge	Charge for distribution service	$3.040 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer's monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	551
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 2022	
SECTION TITLE	**EFFECTIVE DATE**	
	(Supersedes Rate Change Effective 10/01/2021)	

TERMS OF PAYMENT

All rates specified herein are net, and the gross rates for delinquent payments are ten percent (10%) higher. Each bill for service is due within fifteen (15) days after issuance unless such day falls on a holiday or weekend, in which case payment is due on the next work day. If full payment is not received at the City's offices or other approved payment location on or before the due date, all of the customer's utility services will be considered delinquent and subject to disconnection.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer.

5. The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	560
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 2022	
SECTION TITLE	**EFFECTIVE DATE**	
	(Supersedes Rate Change Effective 10/01/2021)	

SMALL COMMERCIAL - RURAL

RATE SCHEDULE G – G

APPLICABILITY

This rate is applicable to all small commercial customers whose maximum gas requirements are equal to or less than 350 cubic feet per hour receiving natural gas service from the Municipal Gas System.

AVAILABILITY

This rate is available to all small commercial customers of the Municipal Gas System located outside of the corporate limits of the City of Brenham, Texas.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$12.93
Distribution Charge	Charge for distribution service	$3.040 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer's monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	561
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 2022	
SECTION TITLE	**EFFECTIVE DATE**	
	(Supersedes Rate Change Effective 10/01/2021)	

TERMS OF PAYMENT

The bills rendered under this schedule are net and will be increased by l0% if not paid within l5 days from the date of the bill.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer.

5. The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

TARIFF	SECTION NO.	SHEET NO.
ALL SERVICES	500	570

SECTION TITLE	EFFECTIVE DATE
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 2022
	(Supersedes Rate Change Effective 10/01/2021)

GOVERNMENTAL SERVICE

RATES SCHEDULE G - E

APPLICABILITY

This rate is applicable to all governmental gas customers.

AVAILABILITY

This rate is available to the Brenham Independent School District, Washington County, Washington County (Blinn) Junior College, State of Texas, United States Government, and all departments, divisions, or branches of the City of Brenham, Texas, that are under the direct control of the City Council of said City.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$63.23
Distribution Charge	Charge for distribution service	$1.465 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer’s monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

CITY OF BRENHAM
200 WEST VULCAN STREET P. O. BOX 1059
BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

TARIFF	SECTION NO.	SHEET NO.
ALL SERVICES	500	571

SECTION TITLE	EFFECTIVE DATE
NATURAL GAS RATE SCHEDULES	OCTOBER 1, 2022

(Supersedes Rate Change Effective 10/01/2021)

TERMS OF PAYMENT

All rates specified herein are net, and the gross rates for delinquent payments are ten percent (10%) higher. Each bill for service is due within fifteen (15) days after issuance unless such day falls on a holiday or weekend, in which case payment is due on the next work day. If full payment is not received at the City's offices or other approved payment location on or before the due date, all of the customer's utility services will be considered delinquent and subject to disconnection.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces, five (5) pounds or at line pressure and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer.

5. The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

LARGE COMMERCIAL AND SMALL INDUSTRIAL SERVICE - RURAL

RATE SCHEDULE G-H

APPLICABILITY

This rate is applicable to all rural commercial and industrial customers whose maximum gas requirements are in excess of 350 cubic feet per hour.

AVAILABILITY

This rate is available to all commercial and industrial customers of the Municipal Gas System located outside of the corporate limits of the City of Brenham, Texas, meeting the criteria specified above.

MONTHLY CHARGES

Type of Charge	Description	Charge
Customer Charge	Customer charge for customers receiving service	$72.71
Distribution Charge	Charge for distribution service	$2.066 per mcf
Commodity Charge	Charge for natural gas supply (gate rate) and transportation	$5.35 per mcf
Gas Cost Adjustment Charge	Charge for adjustments in commodity charges	Monthly

MINIMUM CHARGES

The minimum monthly base bill shall be the customer charge for each month of the year, regardless of whether service is disconnected during the summer months.

BILLING ADJUSTMENTS

1. In addition to the base charges, each customer’s monthly bill will include an appropriate gas cost adjustment charge as explained on Sheet No. 595.

2. In addition to the base charges and the gas cost adjustment charges, the customer will be billed for all taxes applicable to the sale of natural gas, excluding gross receipts taxes.

TERMS OF PAYMENT

All rates specified herein are net, and the gross rates for delinquent payments are ten percent (10%) higher. Each bill for service is due within fifteen (15) days after issuance unless such day falls on a holiday or weekend, in which case payment is due on the next work day. If full payment is not received at the City's offices or other approved payment location on or before the due date, all of the customer's utility services will be considered delinquent and subject to disconnection.

CHARACTER OF SERVICE

Natural gas furnished under this rate schedule shall be delivered at a pressure of four (4) ounces, five (5) pounds or at line pressure and have a minimum heat content of 983 BTU's per cubic foot and shall be delivered at a single point of service per premise to be designated by the City.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer.

5. The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service

GAS TAPPING SERVICE

RATE SCHEDULE G-K

APPLICABILITY

This rate is applicable to the installation of service taps, service lines and gas meters for residential, commercial, and/or industrial customers.

AVAILABILITY

This rate is available to all customers or prospective customers of the City's gas system.

Rates

I. The actual tapping of a gas main, by City staff, to provide service to an adjoining lot. The fee for connecting a meter to a line that has not been pre-stubbed, shall be based on meter size. These fees are as follows:

1 Inch service tap, service line, meter, and regulator (1st 100ft)	$300.00
1 1/4 Inch service tap, service line, meter, and regulator (1st 100ft)	$440.00
2 Inch service tap, service line, 275 CFH meter, and regulator (1st 100ft)	$1,140.00
4 Inch & above service tap, service line, meter, and regulator	Actual Cost

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Notes:

1. A pre-stubbed service is a service line that has been extended to the meter location and has a riser pipe present for meter instillation.

2. Two (2) inch gas services that require a meter 415 CFH and larger will be charged at actual cost.

3. The fees established herein do not include cost for boring and casing, if required. Cost for boring and casing will be added to these fees based on actual cost.

4. The fees established herein do not include cost for a gas service or gas main installation that requires removal of pavement in a TXDOT right-of-way or pavement in a City of Brenham right-of-way. The charge for this service will be charged at the actual cost of work performed or incurred by the City.

II. If a 1 inch through 4 inch gas service or main needs to be extended, the fee is as follows:

1 Inch and 1 ¼ Inch service extension or main extension	$3.15 Per Ft
2 Inch gas service or main extension	$3.45 Per Ft
4 Inch or larger service or main extension	Actual cost

Note:

1. The fees established herein do not include cost for boring and casing, if required. Cost for boring and casing will be added to these fees based on actual cos

2. The fees established herein do not include cost for a gas service or gas main installation that requires removal of pavement in a TXDOT right-of-way or pavement in a City of Brenham right-of-way. The charge for this service will be charged at the actual cost of work performed or incurred by the City.

III. The fees for connecting a meter to a line that has been pre-stubbed at no expense to the City shall be based on the meter size, are as follows:

1 Inch through 2 inch meter 275 CFH	$80.00
2 Inch meter 415 CFH or Larger	Actual Cost
4 inch or larger	Actual Cost

The fee for upsizing a 1 inch gas meter to a 1 ¼ inch gas meter is $230.00

The Fees for services not specifically addressed in this tariff will be charged in the amount of the actual cost of performing the service.

TERMS OF PAYMENT

All fees shall be paid prior to commencement of work by the City. If the fee is based on actual cost of the service or extension and the amount of advance payment is in excess of actual cost of installation, the amount of overpayment will be refunded. If the amount of advance payment is less than the actual cost of the installation, the customer will be required to remit the amount of the shortage.

CHARACTER OF SERVICE

Facilities provided under this rate will consist of the installation of an appropriate size cut-off valve, installation of an appropriate size meter and regulator, and the installation of a sufficient amount of appropriate size service line to allow line extension to or near the customer's property line.

SPECIAL CONDITIONS OF SERVICE

1. Service rendered under this schedule is subject to the City's Rules and Regulations in effect from time to time.

2. Service will be rendered under this schedule when the City has facilities immediately adjacent to the customer's premises. If a main line extension is required to provide service to the customer, the customer's cost of the line extension will be determined in accordance with the City's extension policy in effect at the time of extension.

3. If the installation of a service tap is necessary to provide the customer with service, one such tap will be provided per premise by the City at a cost to the customer in accordance with the City's tapping policy in effect at the time of the service tap.

4. The City will provide and install a meter to measure the quantity of gas consumed by the customer.

5. The fee for turning gas service off/on at customer request shall be $50.00 plus $25.00 additional if done after regular business hours (regular business hours are 8:00 a.m. to 5:00 p.m., Monday – Friday, excluding holidays

6. A special service charge of $l5 will be made for any requested pilot re-light during normal working hours and $30 for after hours service

7. In the event a customer desires to increase the size of an existing service and it is agreeable with the City, the cost of such enlargement will be equal to the cost of installation of the new size of service.

CITY OF BRENHAM
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BRENHAM, WASHINGTON COUNTY, TEXAS 77834-1059

ALL SERVICES	500	595
TARIFF	**SECTION NO.**	**SHEET NO.**
NATURAL GAS RATE SCHEDULES	OCTOBER 13, 2021	
SECTION TITLE	**EFFECTIVE DATE**	
	(Supersedes Rate Change Effective 10/01/2014)	

GAS COST ADJUSTMENT CHARGE

A large part of a customer's gas bill is the cost of the natural gas commodity consumed. Costs reflect the City's cost of purchasing gas and transporting it via pipeline to City gates. The City of Brenham does not mark-up or earn a profit on the sale of natural gas commodity acquired on behalf of customers.

The Commodity Charge on the Gas Rate Tariff is a fixed estimate of natural gas commodity cost per mcf. Since the wholesale price of natural gas is unregulated, it fluctuates with market conditions. The Gas Cost Adjustment Charge (GCA) is a mechanism for reconciling the fixed Commodity Charge to actual market price. The GCA is strictly used to cover and recover gas commodity supply and transport costs.

Since gas commodity prices fluctuate, the GCA is reviewed and may be adjusted monthly. There are both prospective and retrospective elements in the GCA calculation. The largest portion of the GCA, the retrospective portion, represents the City's best estimate of its natural gas costs for the next period based on market prices and costs identified within gas supply and transport agreements.

Estimates used in the retrospective portion of the GCA calculation create over/under cost variances. The prospective portion of the GCA provides for a look-back to prior period with determination of over or under estimation of costs for that prior period. A "true-up" is then used reduce the cost variances and ensure that customers pay no more or no less for gas than the City's actual costs.

Outstanding over/under gas commodity cost variances are maintained in the accounting system in a separate fund from gas distribution operations. Any outstanding over/under gas commodity balances at fiscal yearend are reported in the Comprehensive Annual Financial Report on the Statement of Net Position as Deferred Inflows or Deferred Outflows for the Gas Fund.

City of BRENHAM

Regular City Council
AGENDA ITEM 11.

Agenda Item: **Section 551.086 - Texas Government Code - Utility Competitive Matters - City of Brenham Gas Utility System - Gas Supply and Transportation Arrangements and Agreements, and Associated Matters**

Meeting Type: Special Meeting-September 26, 2022

Department: Public Utilities

Staff Contact: Debbie Gaffey

SUMMARY STATEMENT:

To be discussed in Executive Session.

ATTACHMENTS:

None

RECOMMENDED ACTION:

No action.

City of BRENHAM

Regular City Council
AGENDA ITEM 12.

Agenda Item: **Section 551.071 Texas Government Code - Consultation with Attorney - Consultation with City Attorney Regarding Aviators Plus, LLC v. City of Brenham, Texas; Cause No. 37896; 21st Judicial District Court, Washington County, Texas**

Meeting Type: Special Meeting-September 26, 2022

Department: Administration

Staff Contact: Carolyn Miller

SUMMARY STATEMENT:

To be discussed in Executive Session.

ATTACHMENTS:

None

RECOMMENDED ACTION:

No action.