

## Fiscal Year 2025 Budget and Tax Rate Adoption Schedule

### Schedule for tax rate at or below No New Revenue rate or Voter Approval rate

*\*Budget calendar is subject to change, based on needs of City and staff availability\**

Thursday, April 12, 2024	List of annual department expenditures and budget request/justification forms distributed to department directors.
April 12 - May 3, 2024	Departments to complete preliminary budget request forms and justification for new purchase requests and submit to Finance office <b>by May 3, 2024</b> .
May 2, 2024	Brazoria county meeting to receive assessed values. Eric & Tricia to attend.
May 6 - May 10, 2024	Department proposed budget submissions compiled by Finance.
May 13 - May 24, 2024	Department budget hearings between Finance/City Manager and all departments
June 3 - June 14, 2024	Department meetings with CM/Finance Director to discuss proposed department budgets, changes, and additions.
June 17th, 2024	Budget Workshop-Overview and planning with council.
Monday, July 15, 2024 Special Meeting budget workshop	Proposed FY25 budget presented to city council. Workshop to include budget and tax rate adoption discussion, as well as 3 year forecast. Meeting must be posted 72 hours in advance.
August 1, 2024	City to receive certified tax roll and calculate Effective Tax Rate.
Monday, August 12, 2024 City Council Meeting	Public hearing on CCPD Budget & record vote on tax rate. Set public hearing dates for Tax and Budget by resolution
Friday, August 9, 2024	Updated FY25 Proposed Budget posted to website and provided to City Secretary 30 days before tax rate adoption per Local Govt Code.
Monday, Sept 9, 2024 City Council Meeting	Public hearings on Tax Rate & Budget adoption. Council to vote on FY25 Tax Rate and Budget adoption.
Monday, Sept 23, 2024	Last day to provide adopted tax rate to Brazoria County.

**City of Richwood**

**Budgeting Worksheet**

**10 General Fund - Fiscal Year 2025**

	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>Proposed 2025 Budget</b>	<b>Change</b>
<b>Total Revenue</b>	<b>3,284,167</b>	<b>3,439,640</b>	<b>3,676,493</b>	<b>236,853</b>
<b>Expenditures</b>				
<b>Administration</b>				
015103 Salaries & Wages	356,955	393,315	439,415	46,100
015104 Overtime	200	728	1,000	272
015105 Retirement	44,260	50,379	56,285	5,906
015107 Medicare	5,150	5,714	6,386	672
015110 Workmen's Compensation Ins	2,521	2,323	4,724	2,401
015115 Hospitalization	47,136	58,073	64,588	6,515
015120 Unemployment Insurance	45	45	585	540
015125 Cellphone Allowance	1,620	1,755	1,755	0
015126 Vehicle Allowance	6,000	6,500	6,500	0
015130 Training & Travel	12,307	8,000	8,000	0
015175 Longevity Pay	0	1,400	1,400	0
015180 Certification Pay	0	0	975	975
015201 Food	5,639	4,000	5,000	1,000
015210 Office Supplies	3,689	5,000	5,000	0
015215 Custodial Supplies	725	1,000	1,000	0
015225 Books & Periodicals	275	500	500	0
015240 Expendable Operating Supplies	4,932	8,000	8,000	0
015310 Building & Grounds M&R	1,852	2,000	2,000	0
015320 Office Furniture/Fixture M&R	226	1,000	1,000	0
015341 Postage & Shipping	3,149	2,900	3,000	100
015410 Electricity	10,761	10,000	13,500	3,500
015420 Telephone	820	700	850	150
015430 Natural Gas	759	850	950	100
015510 Elections	5,564	5,000	6,000	1,000
015550 Information Technology Services	54,314	48,000	55,200	7,200
015556 Contractual Services - Taxes	14,607	13,700	14,000	300
015560 Engineering	8,023	13,000	13,000	0
015570 Attorney's Fees	39,317	25,000	40,000	15,000
015572 Economic Development	1,200	1,200	1,500	300
015580 Auditor's Fees	43,900	46,900	47,000	100
015595 Professional Services	5,380	0	0	0
015610 Credit Card Discount Fees	1,207	1,000	2,000	1,000
015640 Insurance - Bldg/Liab/Bond	64,772	72,000	93,000	21,000
015660 Dues & Subscriptions	17,267	16,000	16,000	0
015685 Publishing & Advertising	7,536	5,000	5,000	0

	2023 Actual	2024 Budget	Proposed 2025 Budget	Change
015910 Office Equipment	2,973	3,500	3,500	0
015930 Equipment	35,569	0	0	0
015935 Operating Lease - Copier	4,554	4,100	4,100	0
<b>Total Administration</b>	<b>815,204</b>	<b>818,582</b>	<b>932,713</b>	<b>114,131</b>
<b>Judicial</b>				
065103 Salaries & Wages	53,399	57,025	7,200	-49,825
065104 Overtime	67	350	0	-350
065105 Retirement	6,157	6,408	446	-5,962
065107 Medicare	768	1,276	543	-733
065110 Workmen's Compensation Ins	520	346	68	-278
065115 Hospitalization	9,526	11,615	0	-11,615
065120 Unemployment Insurance	16	16	94	78
065130 Training & Travel	1,231	1,500	1,500	0
065175 Longevity Pay	0	125	0	-125
065180 Certification Pay	590	650	650	0
065210 Office Supplies	0	500	0	-500
065225 Books & Periodicals	0	300	300	0
065240 Expendable Operating Supplies	0	500	0	-500
065550 Information Technology Services	7,030	7,000	8,700	1,700
065565 Jury Expense	0	500	250	-250
065570 Attorney's Fees	7,577	12,000	10,000	-2,000
065660 Dues & Subscriptions	260	500	500	0
<b>Total Judicial</b>	<b>87,141</b>	<b>100,611</b>	<b>30,251</b>	<b>-70,360</b>
<b>Permitting &amp; Inspections</b>				
105102 Contract Labor	34,021	30,000	35,000	5,000
105240 Expendable Operating Supplies	387	1,000	1,000	0
105570 Attorney's Fees	0	1,000	0	-1,000
<b>Total Permitting &amp; Inspections</b>	<b>34,408</b>	<b>32,000</b>	<b>36,000</b>	<b>4,000</b>
<b>Special Revenue Expenditures</b>				
055291 Expenditures - Police Training - LEOES	0	1,500	1,500	0
<b>Total Special Revenue Expenditures</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>Police Department</b>				
055103 Salaries & Wages	611,517	632,472	656,412	23,940
055104 Overtime	42,561	65,000	65,000	0
055105 Retirement	80,425	89,125	92,163	3,038
055107 Medicare	9,462	10,113	10,460	347
055110 Workmen's Compensation Ins	14,773	7,100	13,104	6,004
055115 Hospitalization	90,896	116,147	129,115	12,968
055120 Unemployment Insurance	106	90	1,170	1,080
055125 Cellphone Allowance	540	585	910	325
055130 Training & Travel	30	0	0	0
055175 Longevity	0	2,100	2,000	-100

	2023 Actual	2024 Budget	Proposed 2025 Budget	Change
055180 Certification Pay	6,263	6,825	6,825	0
055201 Food	709	500	1,000	500
055210 Office Supplies	884	1,200	1,200	0
055215 Custodial Supplies	107	150	150	0
055220 Tools	1,075	1,500	1,500	0
055230 Gas, Oil, & Lubricants	42,221	45,000	40,000	-5,000
055240 Expendable Operating Supplies	3,381	3,350	2,350	-1,000
055260 Emergency Management	247	300	500	200
055287 Community Outreach	5,312	0	0	0
055310 Building & Grounds M&R	105	0	0	0
055320 Office Furniture/Fixture M&R	402	400	400	0
055340 Vehicle M&R	30,433	22,250	17,000	-5,250
055350 Radar M&R	0	500	0	-500
055360 Radio M&R	3,681	5,550	5,500	-50
055365 Other Equipment M&R	294	1,200	1,200	0
055420 Telephone	19,734	19,500	19,500	0
055540 Dispatch Services	132,251	128,585	128,585	0
055542 Jail Expense	184	2,500	2,500	0
055550 Information Technology Services	20,835	23,000	23,000	0
055558 Animal Control	40,000	40,000	40,000	0
055570 Attorney's Fees	3,318	2,000	1,000	-1,000
055595 Professional Services/Testing	0	2,000	2,000	0
055630 Insurance - Motor Vehicles	6,935	8,000	6,400	-1,600
055640 Insurance - Bldg/Liab/Bond	7,394	8,500	10,500	2,000
055660 Dues & Subscriptions	1,323	3,200	3,200	0
055685 Publishing & Advertising	0	500	500	0
055935 Operating Lease - Equipment	2,010	2,249	2,250	1
055940 Special Equipment	1,968	5,000	0	-5,000
<b>Total Police Department</b>	<b>1,181,376</b>	<b>1,256,491</b>	<b>1,287,394</b>	<b>30,903</b>
<b>Fire Department</b>				
075106 Pension	15,800	19,000	21,000	2,000
075110 Workmen's Compensation Ins	2,961	3,200	3,200	0
075130 Training & Travel	4,049	3,000	3,000	0
075190 Uniforms	4,089	10,000	15,000	5,000
075201 Food	1,705	1,000	1,000	0
075210 Office Supplies	52	0	0	0
075220 Tools	21,150	10,000	10,000	0
075230 Gas, Oil, & Lubricants	4,628	5,500	6,000	500
075240 Expendable Operating Supplies	571	1,000	1,000	0
075310 Building & Grounds M&R	11,843	6,000	10,000	4,000
075340 Vehicle M&R	22,622	23,000	28,000	5,000
075360 Radio M&R	2,089	500	1,000	500

	2023 Actual	2024 Budget	Proposed 2025 Budget	Change
075365 Other Equipment M&R	11,649	5,000	8,000	3,000
075410 Electricity	1,854	2,000	2,000	0
075420 Telephone	3,492	3,750	3,750	0
075430 Natural Gas	367	400	400	0
075550 Information Technology Services	435	0	0	0
075566 Contractual Services - Ambulance	153,244	161,000	160,000	-1,000
075570 Attorney's Fees	220	0	0	0
075630 Insurance - Motor Vehicles	11,944	14,000	17,000	3,000
075640 Insurance - Bldg/Liab/Bond	11,339	11,500	33,700	22,200
075660 Dues & Subscriptions	9,756	6,500	6,500	0
075930 Equipment	5,893	25,000	25,000	0
075935 Capital Lease (Fire) - Principal	21,400	23,101	23,101	0
075936 Capital Lease (Fire) - Interest	11,312	9,611	9,611	0
075940 Special Equipment	0	2,000	2,000	0
<b>Total Fire Department</b>	<b>334,464</b>	<b>346,062</b>	<b>390,262</b>	<b>44,200</b>
<b>Code Enforcement</b>				
095103 Salaries & Wages	39,045	49,421	56,589	7,168
095104 Overtime	0	0		0
095105 Retirement	4,407	6,312	7,225	913
095107 Medicare	523	717	821	104
095110 Workmen's Compensation Ins	0	222	458	236
095115 Hospitalization	8,027	11,615	12,912	1,297
095120 Unemployment Insurance	13	9	117	108
095130 Training & Travel	625	1,000	3,000	2,000
095175 Longevity Pay	0	125	125	0
095210 Office Supplies	0	0	1,500	1,500
095230 Gas, Oil, & Lubricants	342	1,200	1,200	0
095240 Expendable Operating Supplies	428	1,000	3,500	2,500
095340 Vehicle M&R	0	1,000	1,000	0
095570 Attorney's Fees	0	1,000	1,000	0
095630 Insurance - Motor Vehicles	0	700	700	0
095660 Dues & Subscriptions	0	200	300	100
<b>Total Code Enforcement</b>	<b>53,410</b>	<b>74,521</b>	<b>90,447</b>	<b>15,926</b>
<b>City Maintenance</b>				
025103 Salaries & Wages	67,014	75,826	121,118	45,292
025104 Overtime	4,867	5,000	7,500	2,500
025105 Retirement	8,770	10,329	16,434	6,105
025107 Medicare	1,016	1,172	1,865	693
025110 Workmen's Compensation Ins	1,918	4,065	3,645	-420
025115 Hospitalization	18,258	23,229	38,735	15,506
025120 Unemployment Insurance	23	18	351	333
025175 Longevity Pay	0	250	375	125

	2023 Actual	2024 Budget	Proposed 2025 Budget	Change
025190 Uniforms	1,017	1,800	2,670	870
025201 Food	150	150	0	-150
025210 Office Supplies	4	250	0	-250
025215 Custodial Supplies	118	200	200	0
025220 Tools	1,867	3,000	3,000	0
025230 Gas, Oil, & Lubricants	8,248	10,225	3,000	-7,225
025240 Expendable Operating Supplies	4,760	4,000	4,000	0
025245 Dump Charges	4,082	6,000	5,000	-1,000
025270 Chemicals	2,434	2,000	6,500	4,500
025310 Building & Grounds M&R	10,667	20,000	20,000	0
025340 Vehicle M&R	14,782	2,500	2,500	0
025360 Radio M&R	360	360	360	0
025365 Other Equipment M&R	21,037	5,000	5,000	0
025376 Signs M&R	3,146	2,000	3,000	1,000
025410 Electricity	36,288	38,000	38,000	0
025420 Telephone	538	400	2,700	2,300
025430 Natural Gas	0	0	350	350
025630 Insurance - Motor Vehicles	2,754	3,600.00	4,500	900
025640 Insurance - Bldg/Liab/Bond	15,886	19,100.00	15,000	-4,100
025660 Dues & Subscriptions	17	100	1,680	1,580
025930 Equipment	133,680	0	65,000	65,000
<b>Total City Maintenance</b>	<b>363,701</b>	<b>238,574</b>	<b>372,483</b>	<b>133,909</b>
<b>Parks and Recreation</b>				
085215 Custodial Supplies	1,725	2,500	2,000	-500
085220 Tools	536	300	500	200
085240 Expendable Operating Supplies	509	300	300	0
085270 Chemicals	1,325	2,000	2,000	0
085310 Building & Grounds M&R	10,283	25,000	20,000	-5,000
085365 Other Equipment M&R	11,459	7,000	7,000	0
085410 Electricity	2,936	3,500	3,600	100
085630 Insurance - Motor Vehicles	551	600	800	200
085640 Insurance - Bldg/Liab/Bond	9,168	9,500	14,500	5,000
085851 Parks & Recreation	5,994	7,000	6,000	-1,000
<b>Total Parks and Recreation</b>	<b>44,486</b>	<b>57,700</b>	<b>56,700</b>	<b>-1,000</b>
615695 Special Services - Miscellaneous	6,032	0	0	0
615699 Development Agreements	0	12,960	0	-12,960
<b>Total Miscellaneous</b>	<b>6,032</b>	<b>12,960</b>	<b>0</b>	<b>-12,960</b>
<b>Total Expenditures</b>	<b>2,920,222</b>	<b>2,939,001</b>	<b>3,197,750</b>	<b>258,749</b>
<b>Other Financing Sources and Uses</b>				
<b>Sources</b>				

	2023 Actual	2024 Budget	Proposed 2025 Budget	Change
974960 Transfer from CCPD	15,000	25,000	15,000	-10,000
974962 Transfer from Replacement Fund	0	0	65,000	65,000
<b>Total Sources</b>	<b>15,000</b>	<b>25,000</b>	<b>80,000</b>	<b>55,000</b>
<b>Uses</b>				
985950 Contingency Fund	280,000	290,000	319,775	29,775
985962 Transfer to Replacement - Vehicles	20,000	20,000	30,000	10,000
985963 Transfer to Beautification	5,000	5,000	5,000	0
985965 Transfer to Replacement - Equipment	4,000	4,000	5,000	1,000
985967 Transfer to Replacement- Fire Dept	20,000	15,000	30,000	15,000
<b>Total Uses</b>	<b>412,652</b>	<b>334,000</b>	<b>389,775</b>	<b>55,775</b>
<b>Change in Fund Balance</b>	<b>-33,707</b>	<b>191,639</b>	<b>168,968</b>	<b>-22,671</b>
<b>Fund Balance Beginning of Year</b>		<b>1,897,410</b>		

**15 Crime Control and Prevention - Fiscal Year 2025**

	2023 Actual	2024 Budget	Proposed 2025 Budget	Change
<b>Revenue</b>				
<b>Total Revenue</b>	<b>165,804</b>	<b>160,900</b>	<b>164,500</b>	<b>3,600</b>
<b>Expenditures</b>				
605130 Training & Travel	12,438	15,000	15000	0
605190 Uniforms	6,624	6,000	10000	4,000
605220 Tools	15,018	0	28000	28,000
605287 Community Outreach	10,110	10,000	10000	0
605340 Vehicle M&R	0	0		0
605365 Other Equipment M&R	0	0		0
605920 Motor Vehicles	38,720	0	60000	60,000
605930 Equipment	0	185,000	55000	-130,000
<b>Total Expenditures</b>	<b>82,910</b>	<b>216,000</b>	<b>178,000</b>	<b>-38,000</b>
<b>Uses</b>				
975960 Transfer to General Fund	15,000	15,000	15000	0
<b>Change in Fund Balance</b>	<b>233,714</b>	<b>361,900</b>	<b>-28,500</b>	<b>-390,400</b>
<b>Fund Balance Beginning of Year</b>		<b>358,794</b>		



**17 Court Security - Fiscal Year 2025**

	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>Proposed 2025 Budget</b>	<b>Change</b>
<b>Change in Fund Balance</b>				
<b>Revenue</b>				
044253 Revenues - Court Security	3,733	4,000	4000	0
<b>Total Revenue</b>	<b>3,733</b>	<b>4,000</b>	<b>4000</b>	<b>0</b>
<b>Expenditures</b>				
045293 Expenditures - Court Security	12,419	2,000	2,000	0
<b>Change in Fund Balance</b>	<b>-8,686</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>Fund Balance Beginning of Year</b>		<b>20,740</b>		

**18 Court Technology - Fiscal Year 2025**

	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>Proposed 2025 Budget</b>	<i>Change</i>
<b>Revenue</b>				
044254 Revenues - Court Technology	3,137	3,400	3100	-300
<b>Total Revenue</b>	<b>3,137</b>	<b>3,400</b>	<b>3100</b>	<b>-300</b>
045294 Expenditures - Court Tech	2,791	2000	2000	0
<b>Change in Fund Balance</b>	<b>346</b>	<b>1,400</b>	<b>1,100</b>	<b>-300</b>
<b>Fund Balance Beginning of Year</b>		<b>10,534</b>		

**20 Beautification - Fiscal Year 2025**

	2023 Actual	2024 Budget	Proposed 2025 Budget	Change
614124 Beautification Revenues	15,531	15,500	15,000	-500
614112 Miscellaneous Income	215	0	0	0
614114 Community Garden Membership Fees	0	0	0	0
<b>Total Revenue</b>	<b>15,746</b>	<b>15,500</b>	<b>15,000</b>	<b>0</b>
<b>Expenditures</b>				
615102 Contract Labor	8,925	6,000	7000	1,000
615130 Training & Travel	1,529	3,000	500	-2,500
615210 Office Supplies	37	225	200	-25
615220 Tools	0	250	200	-50
615225 Books and Periodicals	0	100	0	-100
615240 Expendable Operating Supplies	1,319	1,000	2500	1,500
615310 Building & Grounds M&R	0	1,000	1000	0
615660 Dues & Subscriptions	941	120	1000	880
615685 Publishing & Advertising	0	200	200	0
615695 Special Services - Miscellaneous	0	500	500	0
615930 Equipment	1,028	500	500	0
615950 Community Garden	1,680	1,500	0	-1,500
<b>Total Expenditures</b>	<b>15,459</b>	<b>14,395</b>	<b>13,600</b>	<b>-795</b>
<b>Other Financing Sources and Uses</b>				
<b>Sources</b>				
974963 Transfer from General Fund	5,000	5,000	5000	0
<b>Total Sources</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	
<b>Total Change in Fund Balance</b>	<b>5,287</b>	<b>6,105</b>	<b>6,400</b>	<b>295</b>
<b>Fund Balance Beginning of Year</b>		<b>39,793</b>		

**25 Transportation: Streets, Sidewalks & Drainage Fund - Fiscal Year 2025**

	2023 Actual	2024 Budget	Proposed 2025 Budget	Change
<b>Revenue</b>				
404126 Sales Tax - Streets	160,009	160,000	160,000	0
404125 Transportation Fee	142,755	142,500	144,000	1,500
404110 Interest Earnings	23,366	2,000	18,000	16,000
<b>Total Revenue</b>	<b>326,129</b>	<b>304,500</b>	<b>322,000</b>	<b>17,500</b>
<b>Expenditures</b>				
405242 Contracts and Services	0	0	0	0
405380 Streets M&R	232,864	207,500	208,000	500
405382 Sidewalks M&R	3,615	47,500	48,000	500
405385 Drainage M&R	53,573	47,500	48,000	500
405975 Drainage	0	0	0	0
405915 Capital Expenditures - Streets	406,060	0	0	0
405916 Capital Expenditures - Sidewalks	374,374	0	0	0
405917 Capital Expenditures - Drainage	423,276	0	0	0
<b>Total Expenditures</b>	<b>1,493,762</b>	<b>302,500</b>	<b>304,000</b>	<b>1,500</b>
<b>Change in Fund Balance</b>	<b>-1,167,633</b>	<b>2,000</b>	<b>18,000</b>	<b>16,000</b>
<b>Fund Balance Beginning of Year</b>		<b>399,634</b>		

**30 Water and Sewer Fund - Fiscal Year 2025**

	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>Proposed 2025 Budget</b>	<b>Change</b>
<b>Operating income</b>	<b>2,700,005</b>	<b>2,882,371</b>	<b>2,918,625</b>	<b>36,254</b>
<b>Operating expense</b>				
<b>Sewer Department</b>				
205103 Salaries & Wages	119,376	122,591	90,037	-32,554
205104 Overtime	8,046	13,000	9,000	-4,000
205105 Retirement	41,976	15,571	12,649	-2,922
205107 Medicare	1,712	1,778	1,306	-472
205110 Workmen's Compensation Ins	816	816	2,818	2,002
205115 Hospitalization	27,355	28,794	25,823	-2,971
205120 Unemployment Insurance	36	27	234	207
205125 Cellphone Allowance	540	0	585	585
205175 Longevity Pay	0	400	250	-150
205190 Uniforms	1,200	1,790	1,780	-10
205210 SEWER Office Supplies	0	300	300	0
205230 SEWER Gas, Oil, & Lubricants	7,306	6,500	6,500	0
205240 SEWER Expendable Operating Supplies	898	700	2,000	1,300
205270 SEWER Chemicals	0	1,000	1,000	0
205310 SEWER Building & Grounds M&R	541	5,000	2,000	-3,000
205340 SEWER Vehicle M&R	3,640	2,000	4,000	2,000
205341 SEWER Postage & Shipping	4,097	4,200	4,500	300
205360 SEWER Radio M&R	540	540	540	0
205365 SEWER Other Equip M&R	12,568	6,000	5,000	-1,000
205390 SEWER Line M&R	79,896	50,000	50,000	0
205505 SEWER Clute WWTP Operation	174,713	335,000	335,000	0
205506 Operating Lease - Clute (Transmission Line)	147,095	300,000	150,000	-150,000
205595 SEWER Professional Services	10,516	80,000	0	-80,000
205630 SEWER Vehicle Insurance	1,101	1,300	1,600	300
205640 SEWER Building/Liab Insurance	2,771	3,350	8,000	4,650
<b>Total Sewer Department</b>	<b>646,739</b>	<b>980,657</b>	<b>714,922</b>	<b>-265,735</b>
<b>Water Department</b>				
215103 Salaries & Wages	150,270	171,622	217,661	46,039
215104 Overtime	12,869	8,000	12,000	4,000
215105 Retirement	21,498	22,956	29,348	6,392
215107 Medicare	2,444	2,489	3,156	667
215110 Workmen's Compensation Ins	1,918	9,800	6,813	-2,987
215115 Hospitalization	26,790	34,844	51,646	16,802
215120 Unemployment Insurance	27	27	468	441
215126 Vehicle Allowance	6,000	6,500	6,500	0

215130 Training & Travel	1,952	3,500	4,000	500
215175 Longevity Pay	0	570	695	125
215190 Uniforms	2,184	2,670	2,670	0
215201 WATER Food	217	500	300	-200
215210 WATER Office Supplies	1,582	900	900	0
215220 WATER Tools	3,406	5,000	8,100	3,100
215230 WATER Gas, Oil, & Lubricants	7,295	6,500	12,500	6,000
215240 WATER Expendable Operating Supplies	2,453	2,700	2,700	0
215270 WATER Chemicals	10,318	12,000	14,000	2,000
215310 WATER Building & Grounds M&R	1,248	25,000	6,000	-19,000
215340 WATER Vehicle M&R	5,275	3,000	6,000	3,000
215341 WATER Postage & Shipping	4,112	0	4,500	4,500
215360 WATER Radio M&R	720	720	720	0
215365 WATER Other Equipment M&R	24,499	8,000	6,000	-2,000
215390 Water Lines M&R	141,244	110,000	110,000	0
215410 WATER Electricity	45,320	45,000	57,700	12,700
215420 WATER Telephone	1,543	2,100	1,183	-917
215430 WATER Natural Gas	1,395	1,500	800	-700
215560 WATER Engineering	0	170,000	0	-170,000
215570 WATER Attorney's Fees	0	500	500	0
215595 WATER Professional Services	56,064	60,000	60,000	0
215610 Credit Card Fees	16,905	18,000	18,000	0
215630 WATER Insurance - Motor Vehicles	1,169	1,440	1,700	260
215640 WATER Insurance - Bldg/Liab/Bond	55,553	67,000	128,000	61,000
215660 WATER Dues & Subscriptions	2,752	9,000	10,000	1,000
215685 WATER Publishing & Advertising	0	600	400	-200
215935 Operating Lease - Equipment	3,382	3,610	3,610	0
215995 Brazosport Water Authority	324,230	355,000	395,000	40,000
<b>Total Water Department</b>	<b>936,634</b>	<b>1,171,048</b>	<b>1,183,570</b>	<b>12,522</b>
<b>Solid Waste Department</b>				
225595 SOLID WASTE Professional Services	296,950	290,000	345,000	55,000
<b>Total Solid Waste Department</b>	<b>296,950</b>	<b>290,000</b>	<b>345,000</b>	<b>55,000</b>
<b>Total Operating expense</b>	<b>1,880,323</b>	<b>2,441,705</b>	<b>2,243,492</b>	<b>-198,213</b>
<b>Non-operating income</b>				
<b>Total Non-operating income</b>	<b>52,423</b>	<b>42,500</b>	<b>2,412</b>	<b>-40,088</b>
<b>Non-operating expense</b>				
255960 Meter Capital Lease - Principal	0	70,987	0	-70,987
255961 Meter Capital Lease - Interest	5,501	2,804	0	-2,804
<b>255970 Series 2011 Tax &amp; Rev CO Bonds - Principal</b>	<b>0</b>	<b>40,000</b>	<b>45,000</b>	<b>5,000</b>
255971 Series 2011 Tax & Rev CO Bonds - Interest	16,727	15,171	13,615	-1,556
<b>255988 Series 2004 - Principle</b>	<b>0</b>	<b>35,000</b>	<b>40,000</b>	<b>5,000</b>
255990 2004 CO Bond Fees	2,629	500	500	0
255991 Series 2004 - Interest	3,109	3,269	1,140	-2,129

255992 Bond Insurance & Agent Fees	750	750	750	0
<b>255993 Series 2019B Bonds - Principal</b>	<b>0</b>	<b>135,000</b>	<b>135,000</b>	0
255994 Series 2019B - Interest	123,836	132,500	124,400	-8,100
985962 Transfer to I & I Fund	34,000	34,000	34,000	0
985966 Transfer to Capital Improvements	22,000	22,000	22,000	0
<b>Total Non-operating expense</b>	<b>279,951</b>	<b>491,981</b>	<b>416,405</b>	<b>-75,576</b>
<b>Less Principal Payments on Debt</b>		-210,000	-220,000	-10,000
<b>Adjusted Non-operating expense</b>		<b>281,981</b>	<b>196,405</b>	<b>-85,576</b>
<b>Change in Net Position</b>	<b>592,154</b>	<b>201,185</b>	<b>481,140</b>	279,955

**Unrestricted Net Position end of year**

**592,293**