



# 2009-2010 BUDGET



**CITY OF BRENHAM  
FY2009-10 BUDGET**

**This budget will raise more total property taxes than last year's budget by \$220,004 (4.63%), and of that amount \$175,190 is tax revenue to be raised from new property added to the tax roll this year.**

**The tax rate will effectively be raised 1.24% and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$6.**

Annual Budget

CITY OF BRENHAM, TEXAS

Fiscal Year

October 1, 2009 – September 30, 2010

Mayor

Milton Y. Tate, Jr.

Council Members

- Keith Herring .....Ward 1
- Weldon C. Williams, Jr. ....Ward 2
- Andrew Ebel .....Ward 3
- Danny Goss .....Ward 4
- Charlie Pyle ..... At Large
- Gloria Nix, Mayor Pro-Tem ..... At Large

Budget Team

- Terry K. Roberts .....City Manager
- Kyle D. Dannhaus ..... Assistant City Manager
- Carolyn D. Miller, CPA..... Chief Financial Officer
- Ann Pledger..... Assistant Finance Director
- Debra Gaffey, CPA..... Budget Officer
- Doug Baker..... Public Works Director
- Lowell Ogle..... Public Utilities Director
- Rex Phelps .....Police Chief
- Ricky Boeker ..... Fire Chief

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Terry K. Roberts  
City Manager

To: Mayor and City Council  
From: Terry K. Roberts, City Manager  
Subject: Budget Message for FY2009-10 Adopted Budget  
Date: October 1, 2009

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I am pleased to submit the adopted Fiscal Year 2009-10 (FY10) Budget for the City of Brenham. This budget message provides a narrative on the economic factors and budget priorities addressed in the FY10 budget. It also provides a budget summary with a financial overview and discussion pertaining to the capital and personnel budgets. Highlights of the major funds, General Fund, Debt Service Fund and the Utility Funds, are also included.

#### ECONOMIC FACTORS

The fiscal year 2009 (FY09) Budget was developed prior to the major economic downturn that depressed the second half of 2008. One of the biggest issues addressed in the FY09 Budget was climbing fuel prices that inflated the City's fuel, electric, gas and chemical appropriations. These rising costs diverted funding for operating department capital requests. During the second half of 2008, fuel prices began to decline. The decline was sustained through much of FY09 which provided the City with some budgetary relief and lowered utility bills for electric and gas customers.

Nationally, falling fuel prices were accompanied by soaring unemployment, shrinking consumer spending and falling stock and housing markets. There were several main events that signaled the economic downturn had spread to the City of Brenham.

- **Mount Vernon Mills Closure** - In May of 2008, Mount Vernon Mills, a major City employer, as well as utility customer, decided to shut down part of its weaving operations and laid off 140 employees. By the end of spring 2009, Mount Vernon Mills shut down completely.

- **Decline in Sales Tax** - For the first half of FY09, sales tax, which is the City's largest revenue source for funding General Fund operations, appeared robust compared to prior year and budget projections. But in April, sales tax growth declined and trailed prior year results for the remainder of FY09.
- **Decline in Electric and Gas Consumption** – FY09 electric and gas consumption levels fell below prior year consumption and budget estimates as residential consumers elected to conserve energy and reduce their utility bills. Gas consumption was particularly impacted by the Mount Vernon Mills closure as Mount Vernon Mills was the largest gas customer.
- **Shrinking Property Valuation Growth** – The City of Brenham was not immune to the downturn in the housing market. Taxable property values rose only 4.6 percent in 2009 compared to 7.5 percent in the prior year and more than 40 percent of this growth was due to annexation of the Westwood area. With no planned annexations on the near horizon, property values need to rebound to historic growth levels in order to sustain tax revenue resources used to support General Fund operations and service debt.

The economy is the biggest factor influencing budget decisions and capital planning at the City of Brenham. Some of the primary revenue sources are under economic duress making them less viable funding sources, at least short-term, for the necessary maintenance of infrastructure and replacement of worn out vehicles and equipment that the City relies on for the delivery of goods and services citizens demand. At the same time, citizens are worried about their own financial situation. During hard economic times, an increase in the tax rate to provide additional funding for capital requests or increase debt capacity for funding major new initiatives is likely to be met with a lot of resistance.

#### **BUDGET PRIORITIES**

In May of 2009, the City's management staff met with Council to review long-term capital needs in light of these economic challenges. More Council and management deliberations ensued during the July budget workshops. The FY10 Budget takes into consideration the direction and priorities of City Council, as well as the City's management staff, that arose out of these meetings. Balancing the growing service demands with the limited financial resources is always a challenge.

The City's budget team has successfully prepared a balanced budget that addresses the following priorities:

1. **Maintain public service levels without increasing the property tax rate. Review utility rates to ensure rates are equitable among customer classes and that rates are sufficient to cover the cost of utility services.**

This budget preserves the current level of services to the community and citizens. The FY10 Budget proposes the same tax rate as last year -- \$0.5042 per \$100 of property valuation. Of this rate, \$0.3420 is for maintenance and operations with the balance of \$0.1622 for debt service (interest and sinking), which is consistent with the current split of the total rate.

The Washington County Appraisal District has certified taxable values of \$985,448,026 for the 2009 Tax Year. This represents an increase in total taxable values of \$43,634,116 (4.6 percent) over the 2008 values. \$18,922,204 (2.0 percent) of this increase is from newly annexed properties; \$15,823,872 (1.7 percent) is from new properties and improvements; and the remainder, \$8,888,040 (.9 percent) is attributable to increased property values.

Although the adopted budget maintains the current tax rate of \$0.5042, the increase in property values will generate additional tax revenue over the current year. The tax levy for maintenance and operations is projected to increase \$149,229 and the interest and sinking revenue will increase \$70,775. As shown above, the majority of the valuation increase is derived from newly annexed properties, followed by new properties and improvements. The growth from the annexation has created additional service demands, such as public safety, and the additional revenues will help fund the additional service requirements.

This budget maintains the current electric, gas, water and wastewater rates. There is a small sanitation increase in the transfer station rates. Residential sanitation rates remain unchanged. Mount Vernon Mills was the second largest utility customer overall and the largest gas customer, accounting for 30 percent of all natural gas sales. There have been cost reductions in wastewater operations to absorb the loss of revenue from Mount Vernon. However, with that customer also being the single largest natural gas customer, natural gas rates and possibly electric rates may have to be addressed some time prior to the end of the new fiscal year.

- 2. Initiate the rebalancing of the financial relationship between the General Fund and Utility Funds so that inter-fund transfers more closely reflect cost reimbursements for General Fund services.**

The Utility Funds pay a franchise tax to the General Fund based on 7 percent of utility revenue. Other utilities such as Bluebonnet Electric, AT&T and Suddenlink also pay a franchise payment to the City to recognize their business is conducted in City rights-of-way. In addition, the utility funds reimburse (via an inter-fund transfer) the General Fund for a portion of the cost of shared services provided by Administration, Finance, Maintenance/Central Warehouse, Main Street, Public Information/Graphics and Information Technology departments.

For FY09, Utility Funds supported (overall) 82 percent of these departments' budgets. The 82 percent allocation of costs to Utility Funds operations is not a fair representation of the true cost allocation. Over time, the allocation should move closer to a 50/50 split on average. For FY10, City management reduced the transfer requirements for the Electric and Gas Funds. In the proposed budget, Utility Funds will provide funding for 79 percent of these departments' budgets. Shifting the allocation is a truer representation of the cost between funds but it will make the General Fund more difficult to balance as those departments are supported more by General Fund revenues.

- 3. Provide a balanced budget utilizing current revenues for ongoing expenditures. Above budget net revenues (ABNR) and excess fund balance may be used for one time (discretionary) expenditures.**

The City strives to maintain an unrestricted fund balance reserve in the General Fund sufficient to cover 90 days of operating expenditures. The General Fund is the only fund with a coverage policy. The budget is considered balanced when revenues equal expenditures. Funds above the 90 day reserve policy are considered above budget net revenues (ABNR) and may be used as a revenue source to balance the budget.

At the end of each fiscal year, the City may designate any ABNR in the General Fund to specific projects or other uses. Such designation is made by a year-end budget amendment and the monies are transferred into funds setup to track designated usage. ABNR priorities include:

- **Setting aside ABNR funds for substantial down payment on US 290 Transportation Project.**

The design of this project is anticipated to be completed in early 2010 with construction beginning as early as 2010 or as late as early 2012. The construction is projected to last two years. The City and County are obligated to pay \$15 million at the start of the project. TXDOT will repay 100 percent of the principal over time based on the vehicle count. The City and County will contribute the interest estimated at \$3.5 million, or less than 10 percent of project costs. This project will aid in transportation mobility and safety for the 26,000 vehicles per day traveling US 290.

Over the past two years, the City has set aside \$300,000 for this project, with an additional \$150,000 to be designated from anticipated FY09 ABNR. The \$450,000 set aside will reduce the projected net annual debt requirements from an estimated \$250,000 per year to \$185,000 per year, a 25 percent reduction. The net effect is a projected tax rate increase of approximately two cents instead of 2 and 3/4<sup>th</sup> cents. At the end of FY10, further designations may be made if ABNR funds are available.

- **Setting aside ABNR funds for the Street Overlay Project.**

At the close of FY09, General Fund ABNR will be used to setup a Street and Drainage Fund. The purpose of this fund is to account for (non-capitalized) street maintenance projects. The funding level of street maintenance over the years has not enabled the City to maintain over 81 miles of City streets as effectively as needed. There is \$242,245 budgeted for Phase I of the Street Overlay Project in FY10. The appropriation of FY10 will allow for the hot mix overlay of 16,000 linear feet (roughly 3 miles or 53 City blocks) of streets.

- **Setting aside ABNR funds for the vehicles and equipment.**

At the close of FY09, General Fund ABNR will be used to establish an Equipment Fund. \$262,814 has been appropriated out of this fund for the purchase of vehicles and equipment for General Fund operating department items during FY10.

## BUDGET SUMMARY

### Financial Overview

The FY10 Budget totals \$57.3 million net of inter-fund transfers. The FY10 Budget is (\$9.9) million less than the budget adopted for FY09. Most of this difference is due to lower source costs for the Electric and Gas funds. The price of natural gas fell throughout FY09 enabling the City to pass on lower electric generation and gas commodity purchase costs for these utilities to its customers. The City appropriates operating resources for 25 funds.

FUND	REVENUES* & TRANSFERS IN	EXPENDITURES* & TRANSFERS OUT	NET REVENUES NET (DEFICIT)**
101 - General	\$ 15,014,883	\$ 15,014,883	\$ -
118 - Debt Service	2,072,438	2,180,414	(107,976)
109 - Hotel/Motel	486,065	565,950	(79,885)
216 - Comm/Fire Hall	-	-	-
236 - Equipment	-	262,814	(262,814)
237 - Street/Drainage	-	242,245	(242,245)
221 - Emergency Mgmt	-	3,604	(3,604)
226 - Police Training	2,700	6,000	(3,300)
229 - Criminal Law Enforce	10,200	15,000	(4,800)
232 - Donations	21,100	32,753	(11,653)
233 - Courts Sec/Tech	66,920	133,045	(66,125)
234 - Parks Special Revenue	129,000	125,000	4,000
290 - Hwy 290 Pass Through	4,750	-	4,750
208 - 2002 Capital Projects	-	-	-
213 - 2006 Capital Projects	13,450	-	13,450
214 - Capital Leases	817,487	817,387	100
203 - Airport Capital	-	-	-
250 - BCDC	1,234,331	1,234,331	-
102 - Electric Distribution	6,556,596	6,514,302	42,294
102 - Electric Generation	19,272,369	18,763,843	508,526
103 - Gas Distribution	1,133,970	1,231,601	(97,631)
103 - Gas Commodity	2,009,991	1,874,005	135,986
104 - Water	4,180,962	3,907,711	273,251
105 - Wastewater	3,813,874	3,891,794	(77,920)
106 - Sanitation	3,033,500	3,025,881	7,619
600 - Medical Insurance	1,798,000	1,798,000	-
500 - Workers Compensation	123,699	172,432	(48,733)
Subtotal	\$ 61,796,285	\$ 61,812,994	\$ (16,709)
Transfers	(4,468,505)	(4,468,505)	-
Total	\$ 57,327,780	\$ 57,344,489	\$ (16,709)

\* Revenues include inter-local agreements which are treated as a contra-expense in department expenditure budgets.

\*\* Deficits are covered by excess fund balance.

## Capital Budget

The FY10 Budget includes \$2.5 million in capital expenditures, primarily submitted as Decision Packages for Council review and approval prior to incorporation into the adopted budget. The most significant, non-routine item in the FY10 Capital Budget is the \$817,387 budgeted for the Brazos Valley Wide Area Communication Systems (BVWACS) radios which will be purchased through a seven year capital lease. The City of Brenham and Washington County joined BVWACS to implement a better radio system for public safety agencies and governmental agencies in general. Partners in the endeavor include the cities of Bryan, College Station, Brazos County and Texas A&M University. A federal grant was obtained to tie the City's radio system into Harris County and other parts of Texas. The project includes an upgrade to the towers throughout the Brazos and Washington County region. The ability to upgrade the system and communicate with other public agencies in Texas requires replacement radios in City vehicles and new portable (handheld) units.

FUND	DESCRIPTION	IT	VEHICLES/		TOTAL
			EQUIP	INFRA	
101 – General	3 Police Vehicles	\$ -	\$ 119,539	\$ -	\$ 119,539
236 – Equipment	NW Fire Module	86,100	-	-	86,100
	VMWare	49,000	-	-	49,000
	Trucks	-	61,550	-	61,550
	Street Broom	-	45,888	-	45,888
	Video Arraignment	75,000	-	-	75,000
233 - Courts Sec/Tech	Video Arraignment	75,000	-	-	75,000
234 - Parks Special Rev	Holt Park Improve	-	-	100,000	100,000
	Greenwade Fields	-	-	25,000	25,000
214 - Capital Leases	BVWACS Radios	-	817,387	-	817,387
250 – BCDC	Business Park Infra	-	-	80,000	80,000
102 – Electric	Utility Lines Improve	-	-	305,000	305,000
	Transformers	-	-	55,500	55,500
	Building Addition	-	-	55,000	55,000
	SCADA Expansion	73,000	-	-	73,000
103 – Gas	Utility Lines Improve	-	-	30,000	30,000
	Meters	-	-	6,400	6,400
	Regulators	-	-	8,000	8,000
104 – Water	Utility Lines Improve	-	-	119,400	119,400
	Meters	-	-	67,200	67,200
	New Service Lines	-	-	13,300	13,300
	Truck	-	9,500	-	9,500
	Air Compressor	-	10,000	-	10,000
105- Wastewater	Utility Lines Improve	-	-	124,500	124,500
	New Service Lines	-	-	10,000	10,000
	Truck	-	9,500	-	9,500
	Air Compressor	-	10,000	-	10,000
	RST Camera/Tractor	-	30,000	-	30,000
106 – Sanitation	Scale	-	40,000	-	40,000
	Station Entry Rehab	-	-	15,000	15,000
	Mulch Bagging Sys	-	10,000	-	10,000
	Dumpster Hoist	-	9,000	-	9,000
<b>Total</b>		<b>\$ 283,100</b>	<b>\$ 1,188,981</b>	<b>\$ 1,014,300</b>	<b>\$ 2,486,381</b>

## Personnel Budget

One of the largest departmental operating expenses is the cost of personnel. Due to the current economic conditions, a pay plan adjustment to reflect a higher cost of living is not included in the FY10 Budget for any departments; however, eligible employees will receive an increase in accordance with the step pay program. Step adjustments occur on the anniversary date of the position; therefore, the increases are staggered throughout the fiscal year.

The FY10 Budget includes an increase of nine (9) full-time positions – three (3) patrol officers, three (3) telecommunication operators and three (3) firefighters. These positions were submitted as Decision Packages for budget workshop deliberation before incorporation into the adopted budget. All of the approved positions are in the General Fund.

- Police Staffing – The highest priority need in the Police department is better coverage and response by the patrol division. The staffing level of the patrol division has not increased in a very long time. With growth in the community through population increases and annexation, the patrol division needs additional officers to address increases in criminal activity. Two of the three officers are needed to restore staffing levels to previous manpower strength. The third new officer will replace a patrol officer position that has been assigned as the K-9 officer to augment a detective working full-time narcotics. The increase in personnel costs for these officer additions is being partially offset by a reduction in the number of vehicles replaced annually.
- Communications Staffing – The Communications department dispatches for all public safety agencies located within Washington County. Three telecommunication operators are being added to provide the 24/7 shift stability needed to handle increased call volumes associated with population growth. A portion of the increase in personnel costs associated with these additions is being offset by significant reduction in overtime pay.
- Fire Staffing – The City needs to upgrade its fire alarm response to its citizens and businesses in Brenham but has been unable to do so because of funding issues. The addition of three firefighters is a revenue neutral action for FY10. The majority of first year costs are being paid with the SAFER grant. The SAFER grant enables the department to increase manpower by one on each of the three shifts from three to four firefighters. The remaining first year costs are being offset by a significant reduction in department overtime. While revenue neutral for FY10, the cost of the three firefighters to the City will gradually be phased-in over a five year period. Therefore, these positions will have a budgetary impact in future years.

In the FY10 Budget, a Budget Assistant position was added in the Finance department via the transfer of an appropriated but unfilled Animal Shelter position. This action was revenue neutral for budgetary purposes.

## GENERAL FUND HIGHLIGHTS

### Operating Resources

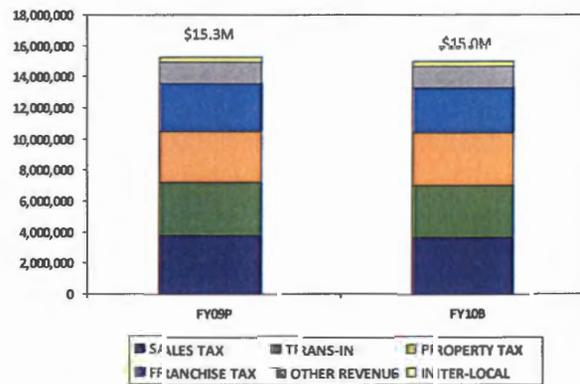
The General Fund is the City's primary operating fund. Major General Fund operating resources are derived from revenues and inter-fund transfers. Sales tax, property tax and franchise tax are the primary sources for General Fund revenue covering 68% of General Fund expenditures. Most of the inter-fund transfers are from the Utility Funds to help offset the costs of shared service departments. In addition, the City has entered into a number of inter-local agreements which are treated as contra-expenses in operating department budgets.

A conservative approach was taken with regard to the revenue projections in the FY10 Budget. There were a number of assumptions made in projecting FY10 revenues.

- The FY09 (second half) decline in sales tax revenue will extend into FY10.
- Property tax revenue was calculated using the current tax rate against the certified values received from the Washington County Appraisal District which only grew 4.6 percent – a much slower rate of growth than experienced in prior years.
- Utility franchise tax was based upon 7 percent of utility generated revenues. Utility revenue projections, particularly for electric and gas revenues, decreased for FY10 because of lower generation and commodity costs which are passed through to customers in the form of overall rate decreases. In addition, the loss of Mount Vernon Mills was projected to have a negative impact on utility consumption.
- Utility transfers to the General Fund reflect the City management decision to reduce the transfer requirement for the Electric and Gas Funds. Transfers-in from the Utility Funds are budgeted at \$3.0 million which is 3 percent lower than the FY09 Budget.

Combined operating resources for FY10 Budget are projected at \$15,014,883, a decrease of (\$239,633) or -1.6 percent from operating resource projections for FY09.

### OPERATING RESOURCES

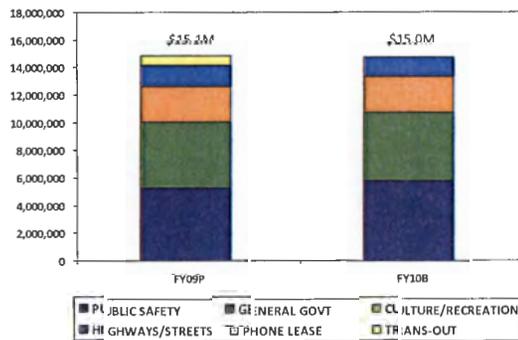


## Uses of Operating Resources

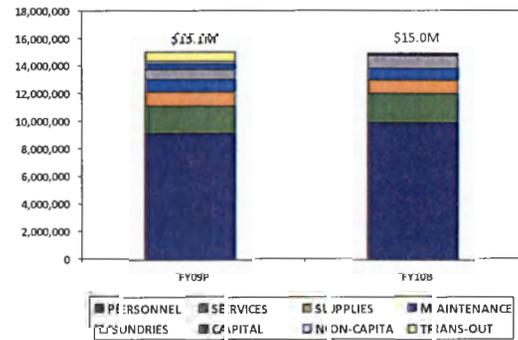
For the General Fund, the FY10 Budget is a balanced budget with operating resources (revenues and transfers-in) equal to operating expenditures. Overall resource requirements for FY10 appear slightly below FY09 projected. This is because some of FY10 street maintenance and vehicle/equipment purchases by General Fund departments are budgeted in the Street and Drainage Fund and the Equipment Fund. These funds will be established at the end of FY09 via a transfer-out of FY09 ABNR which still leaves a 90 day operating reserve in the General Fund as policy dictates.

The General Fund supports 20 service departments. Approximately 39 percent (\$5.8 million) of \$15.0 million of budgeted expenditures is for public safety which includes police, fire and communication services. General government services consume another 33 percent or \$5.0 million of the operating resources. There is \$3.0 million in transfers from the Utility Funds to help pay for general government service departments that also support utility operations. Almost \$2.6 million (17 percent) of operating resources are budgeted for culture and recreation services. This service category includes Recreation, Aquatics and Park departments, as well as the Library. Both BCDC and the Hotel/Motel funds have budgeted \$200,000 and \$60,000, respectively, as transfers to the General Fund to help fund the operations of the Blue Bell Aquatic Center and park programs. Nine percent of the FY10 budget is for highways and street services which includes the City's airport. The remaining 2 percent of FY10 budget appropriations is for health and welfare services that support Animal Control and Animal Shelter departments.

**USES OF OPERATING RESOURCES  
BY SERVICE CATEGORY**



**USES OF OPERATING RESOURCES  
BY EXPENDITURE CATEGORY**



When examined by expenditure category, personnel costs consume over 66 percent or \$10 million of operating resources. As previously discussed, the FY10 Budget includes nine (9) additions to staff, all in public safety. While pay plan adjustments are not planned for FY10, the personnel budget does include step adjustments and increases for medical insurance and workers compensation costs. The services category accounts for 14 percent of the appropriations and is budgeted at a slight increase over FY09 due to increased utility costs for the new police facility, as well as inflationary increases in annual service contracts. Supplies include fuel which is expected to fall below FY09 fuel costs. Supplies accounts for 6 percent of the budget. Another 6 percent of the budget is for maintenance expenses. Maintenance expenses for FY09 included major pool repairs that are not anticipated for FY10. There is

almost \$900,000 (6 percent) budgeted in sundries before \$333,540 in inter-local agreement offsets. Sundries include contingency funds of \$141,325 that are used during the year for any unforeseen but necessary expenditure. Contingency funds get transferred to other categories as used which explains the modest increase in the sundries category when comparing FY10 to FY09. There is also a budgeted increase in property/liability insurance in the sundries category to cover the new police station. The only capital item in the General Fund budget for FY10 is for the purchase of three (3) police vehicles. There is \$119,539 appropriated for the vehicles which were submitted as a Decision Package during the budget workshop. All other capital purchases for General Fund departments will be made out of the Equipment Fund for FY10. The non-capital category is used for items under \$5,000 or items not capitalized.

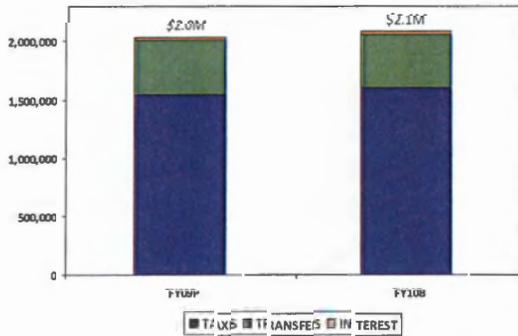
Projected beginning and ending fund balance for the General Fund is \$2,850,428.

### DEBT SERVICE FUND HIGHLIGHTS

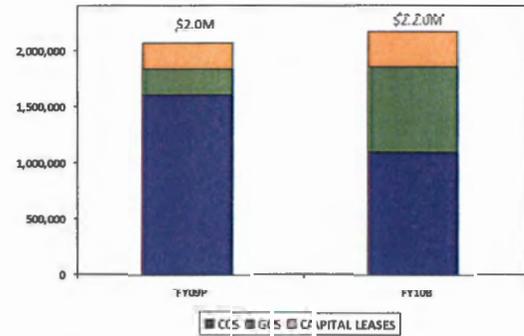
#### Operating Resources

The FY10 revenue projections for the Debt Service Fund are based on the certified property tax valuations of \$985,448,026. The proposed interest and sinking tax rate (total tax rate of .5042) is .1622, is projected to generate revenues of \$1,598,397. A transfer-in of \$450,941 from the Brenham Community Development Corporation (BCDC) covers the debt service requirements of their portion of the 2009 Refunding Certifications of Obligation.

**OPERATING RESOURCES**



**USES OF OPERATING RESOURCES**



#### Uses of Operating Resources

Expenditures for the year include the principal and interest bond and lease payments of \$2,180,414 which were previously obligated. Utility fund debt is not carried in the Debt Service Fund, but rather carried in the separate utility fund associated with the specific bond project.

The general government portion of the lease payment for the BVWACS radios and equipment is also included in this fund. Acquisition costs for the BVWACS radios are estimated at \$817,387 (\$686,263 for governmental; \$129,124 utility funds). A lease payment of \$112,893 for the general government portion is included in this fund. The proportionate share of the lease expense is budgeted in each of the utility funds.

Fund balance reserves of \$107,976 will be utilized to cover the revenue shortfall which will reduce fund balance from \$359,506 to \$251,530 by fiscal year end.

## ELECTRIC FUND HIGHLIGHTS

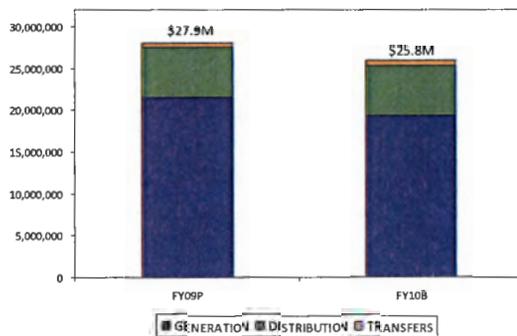
### Operating Resources

In the Electric Fund, operating resources consist of utility revenues and transfers-in from the other Utility Funds. \$25.8 million in operating resources is projected for FY10, a decrease of -7.6 percent or \$2.1 million, primarily due to the decline in generation costs. Utility revenues are a product of electric consumption and electric rates. There has been a noticeable decrease in consumption during FY09 which coincides with the downturn in the economy. The impact of the economic downturn and the loss of Mount Vernon Mills were factored into FY10 projections.

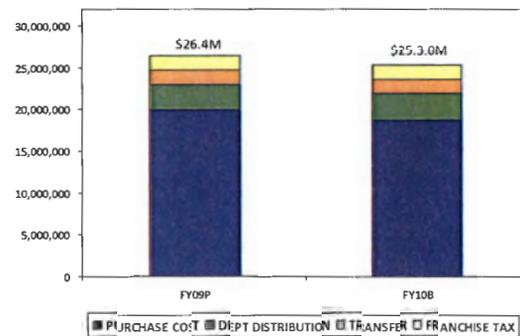
A portion of the electric rate and ensuing revenues resulting from that component are to cover the City's cost of electric distribution. The distribution component of the rate has remained unchanged since 2003. The other component of the electric rate is to cover generation costs – the purchase costs charged by Lower Colorado River Authority (LCRA) for electricity. This cost is a pass-through cost to Brenham customers. Since purchase costs vary month-to-month, the generation rate component is adjusted monthly by a price cost adjustment factor (PCRF). For FY10, generation costs, which decreased during FY09, are projected to increase moderately. The City's projection was based upon LCRA projections.

The Gas, Water, Wastewater and Sanitation funds reimburse the Electric Fund a portion of shared service costs for Utility Billing and Public Utilities administration. Reimbursements are received through transfers into the Electric Fund.

**OPERATING RESOURCES**



**USES OF OPERATING RESOURCES**



### Uses of Operating Resources

At \$25.3 million, operating resources will be used to cover purchase costs, operating costs for distribution, a transfer to the General Fund for shared services reimbursement and franchise tax paid to the General Fund. Purchase costs will be lower than FY09 due to lower average fuel costs. There is a 2 percent increase in distribution costs for operating departments offset by a

small reduction in the General Fund transfer. Franchise tax is based on 7 percent of utility revenues.

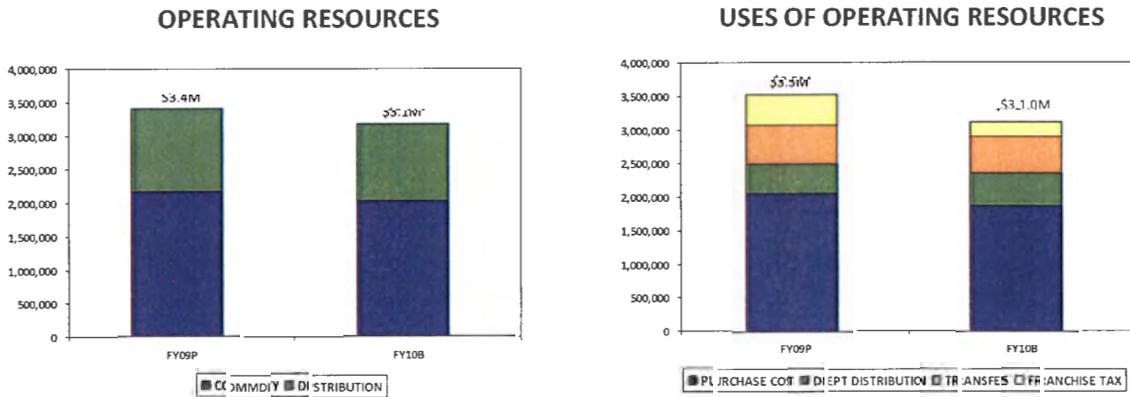
Net revenues of \$550,820 are anticipated for the Electric Fund in FY10. \$42,294 of this net revenue amount is attributable to distribution and \$508,526 in net revenues is from generation. Working capital balance is projected to increase from \$6,410,523 to \$6,961,343.

## GAS FUND HIGHLIGHTS

### Operating Resources

For FY10, operating resources total \$3.1 million for the Gas Fund. This is almost a 7 percent decline from FY09 projection due to lower consumption estimates offset by slightly higher gas prices. Operating resources are made up of utility revenues which are determined by consumption and gas rate estimates. The gas rate is comprised of a fixed monthly distribution charge to cover Gas Department operations, franchise tax and transfers to the General and Electric funds. The purchase cost of gas is passed through to the gas customer in the commodity component of the gas rate. Gas prices change monthly and the City adjusts this portion of the rate monthly, using a gas cost adjustment (GCA) factor.

While there is no rate change assumed in revenue projections, gas rates will be reviewed in FY10 to ensure the fund is covering its distribution costs given the loss of Mount Vernon Mills.



### Uses of Operating Resources

There is \$3.1 million budgeted for uses of operating resources in FY10. The 12 percent decrease from the FY09 projection is because of lower average natural gas prices in FY10 coupled with a lower consumption forecast. FY10 consumption was reduced for the loss of Mount Vernon Mills. Lower utility revenues reduced FY10 franchise tax which is based on 7 percent of utility sales. City management also reduced the shared service cost allocation for the Gas Fund in order to assist the fund in its recovery from the loss of a major customer. As a result, the General Fund transfer was less than the FY09 amount.

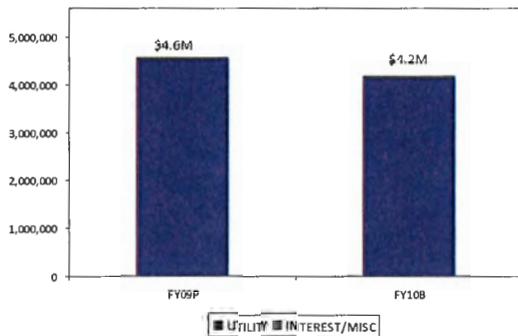
For FY10, total net revenues are projected at \$38,355. The commodity component net revenue is \$135,986 and is indicative of a timing difference in the GCA calculation. The distribution component is expected to incur a loss of (\$97,631). Projected beginning working capital balance is \$756,362. Projected ending working capital balance is \$794,717.

## WATER FUND HIGHLIGHTS

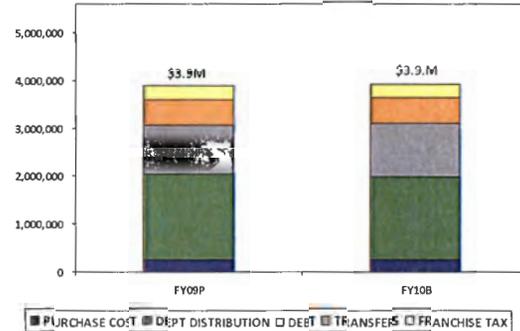
### Operating Resources

For the Water Fund, projected operating resources are \$4.2 million in FY10. This decrease from FY09 projection is consumption driven. FY09 was a drought year and water consumption levels were significantly higher than the norm. With the departure of Mount Vernon Mills, normalized consumption is around 832 million gallons, annually. Since Texas is in a drought cycle, a consumption estimate of 860 million gallons was used in the FY10 Budget – a bit above normalized level but significantly below FY09 consumption. No water rate increases were proposed in the FY10 Budget. However, a water rate study is planned for FY10 to ascertain the adequacy of rate coverage given long-term infrastructure projects, debt requirements and the closure of Mount Vernon Mills.

**OPERATING RESOURCES**



**USES OF OPERATING RESOURCES**



### Uses of Operating Resources

Operating resources are used to cover water purchase costs, operating department expenditures, debt service, transfers to the General and Electric funds and General Fund franchise tax payments. A 5.6 percent increase is budgeted for the City's contract with the Brazos River Authority for water purchases in FY10. This contract is adjusted annually. The Water Fund support of the Water Treatment and Water Construction departments accounts for 44 percent of the FY10 budget. Overall appropriations for these departments are -3.3 percent below FY09 projection due to lower chemical costs for treating water and a reduction in utility line projects. Debt service has grown from 26 percent to 29 percent of resource usage and is almost 11 percent higher than FY09. Transfers to the General and Electric funds have been reduced in FY10, reflecting reductions in cost allocations as planned.

Projected beginning working capital balance for the Water Fund is \$1,049,205. With \$273,251 in net revenues planned for FY10, ending working capital balance will grow to \$1,322,456.

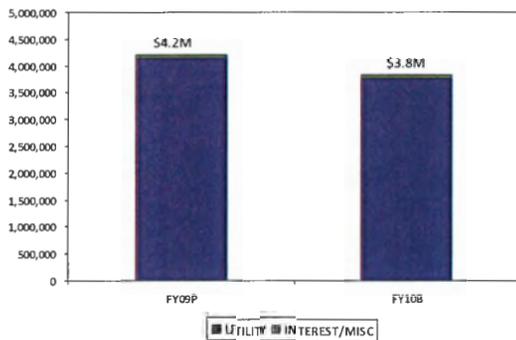
## WASTEWATER FUND HIGHLIGHTS

### Operating Resources

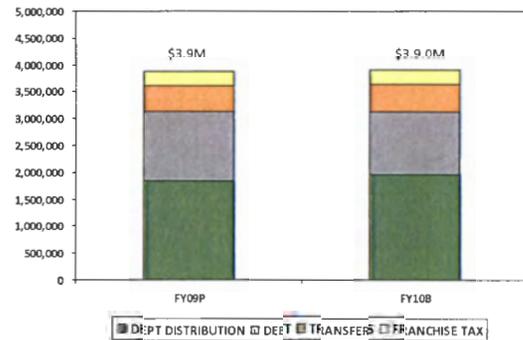
There is \$3.9 million in operating resources projected in FY10 for the Wastewater Fund. An -8.4 percent decline over FY09 projections is anticipated. Gallons processed are expected to fall below historical levels for the Industrial rate class due to the shut down of Mount Vernon Mills. For non-residential rate classes, processed gallons are projected to decline from 403 million gallons in FY09 to 362 million.

Residential sales are expected to decline in anticipation of an April 2010 rate reduction due to a lower water consumption forecast. Like the other utilities, there are no rate changes proposed in the FY10 Budget. However, a wastewater rate study is planned for FY10 to gauge the adequacy of overall rates given long-term strategies and idle capacity created by the closure of Mount Vernon Mills.

**OPERATING RESOURCES**



**USES OF OPERATING RESOURCES**



### Uses of Operating Resources

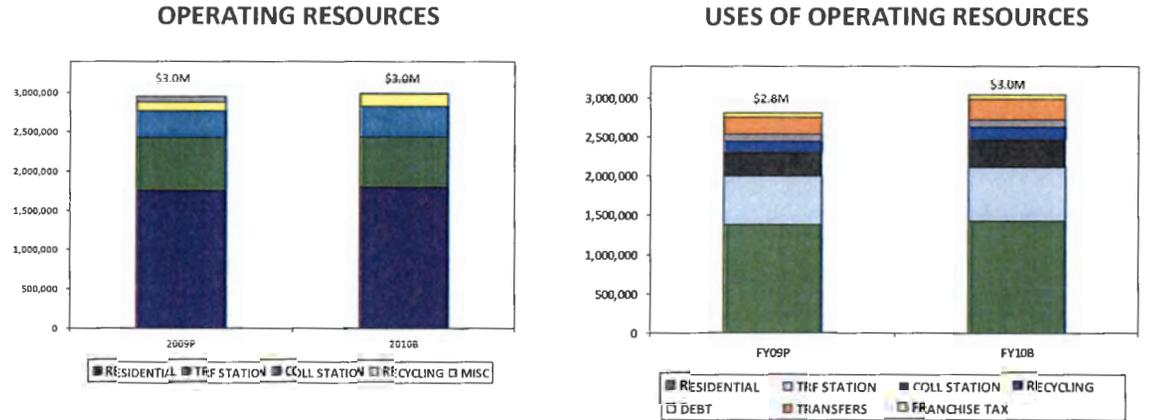
The \$3.9 million budgeted in FY10 includes the Wastewater Construction and Wastewater Treatment departments. At 50 percent, these departments represent the largest use of operating resources. Department budgets for FY10 are 5.7 percent above FY09 projections due to an increase in wastewater line projects and new service installations. The loss of revenue from the Mount Vernon Mills closure will be offset by cost savings resulting from the shut down of one digester blower. This reduces digester usage from ½ to ¼ of capacity and should produce electricity cost savings of approximately \$5,000 a month. The second largest use of operating resources is for debt service. There is \$1.2 million budgeted for principal and interest payments. Transfers to the General and Electric funds have been increased in FY10 to obtain a more equitable allocation of shared service usage by the fund. Franchise tax declined in FY10 because of lower utility revenues.

Projected beginning working capital balance for the Wastewater Fund is \$797,551. A net loss of (\$77,920) budgeted for FY10 which will reduce working capital to \$709,631 by year-end.

**SANITATION FUND HIGHLIGHTS**

**Operating Resources**

Budgeted operating resources for FY10 total \$3.0 million. In comparison to FY09, revenues are projected to stay relatively flat. Increases in Transfer Station revenue reflect the small increase in rates.



**Uses of Operating Resources**

Over 87 percent of the FY10 budget is used to fund operating departments in the Sanitation Fund. These departments include Residential Collection, Transfer Station, Collection Station and Recycling. Overall department budgets have increased 7 percent. Most of this increase is due to an increase in the collection charge by Texas Commercial Waste Management and the transfer station fees for hauling to the College Station landfill. The FY10 shared services allocation has been increased for the Sanitation Fund resulting in an increase in General and Electric fund transfers.

The Sanitation Fund is projected to begin FY10 with \$995,673 in working capital. Net revenues for FY10 are \$7,619 which will increase ending working capital balance to \$1,003,292.

**CLOSING REMARKS**

The staff and I have worked diligently to prepare a budget that maintains essential services, attempts to fund initiatives that address Council priorities and continues service delivery at an acceptable level. We have also worked to present a budget that recognizes the current economic conditions being faced by citizens of Brenham and by our organization.

The budget is balanced without a tax rate increase and only a small sanitation increase in the transfer station rates. Residential sanitation rates remain unchanged. We have reduced cost in our wastewater operation to absorb the loss of revenue from our second largest utility customer. However, with that customer also being the single largest natural gas customer, it is doubtful we can avoid addressing natural gas rates and possibly electric rates some time prior to the end of the new fiscal year.

Because of having the availability of some carryover funds from FY09 and because departments reduced the line item budgets over the previous year, we are able to submit a balanced budget. This is despite declining revenue projections for sales tax which is the single largest revenue source to the General Fund.

Three major initiatives are funded in the new budget. Street paving funds are increased significantly with carryover budget funds from FY09. Public safety staffing, which had been stagnant for a very long time, is now being addressed. Three (3) additional firefighters are being added to the operation with the help of a federal grant. Three (3) additional police officers are being added with the help of a reduction in fleet costs and three (3) telecommunication operators are being added to provide shift stability so badly needed for dispatch. Radio communications equipment is being funded through a capital lease that is being achieved without a tax rate increase.

I appreciate the work of the city staff members who developed the budget proposals and especially to the budget management team of Carolyn Miller, Ann Pledger, Debbie Gaffey and Kyle Dannhaus who assisted me in reviewing and analyzing the various funding requests. The FY10 Adopted Budget is the result of hours of study, preparation and evaluation of the needs of the City balanced against limited available resources.

Thank you for your assistance in the budget process.

**READER'S GUIDE**

The purpose of this reader's guide is to assist users in navigating their way through the FY10 Budget document.

**INTRODUCTION**

The Introduction provides background information on the City of Brenham. Also included is an overview of the Planning Process, from strategic planning to budget preparation. The section concludes with exhibits containing the combined fund summary, budget calendar, organization chart and personnel counts.

**GENERAL FUND**

This section contains a General Fund overview discussing budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided followed by line item revenue detail. Highlights of each operating department are included, complete with department goals, performance measures, funded decision packages and five-year capital plan. Each department summary concludes with the budget line item detail.

**DEBT SERVICE FUND**

The Debt Service Fund is used to accumulate monies for the payment of principal, interest and related costs on long-term, general obligation debt. This section contains a fund overview discussing budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided identifying principal and interest payments for each debt issue and capital lease. Debt service schedules are also provided.

**OTHER GOVERNMENTAL FUNDS**

The Other Governmental Funds section is used to account for 15 minor funds classified as special revenue, major capital project and non-major capital project funds. This section describes the purpose of each fund. A fund level financial statement showing revenues, appropriations, net revenues and fund balance are included.

**BCDC**

The Brenham Community Development Corporation (BCDC) oversees revenues and expenditures of a special three-eighths cents sales tax for economic development and community recreational development. This section contains a fund overview discussing budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided containing line item detail on FY10 budget appropriations.

**ELECTRIC FUND**

This section contains an Electric Fund overview discussing budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided followed by line item revenue detail. Highlights of each operating department are included, complete with department goals, performance measures, funded decision packages

and five-year capital plan. Each department summary concludes with the budget line item detail.

#### **GAS FUND**

This section contains a Gas Fund overview discussing budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided followed by line item revenue detail. Highlights the Gas department is included, complete with department goals, performance measures, funded decision packages and five-year capital plan. A budget line item detail is also included.

#### **WATER FUND**

This section contains a Water Fund overview discussing budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided followed by line item revenue detail. Highlights of each operating department are included, complete with department goals, performance measures, funded decision packages and five-year capital plan. Each department summary concludes with the budget line item detail.

#### **WASTEWATER FUND**

This section contains a Wastewater Fund overview discussing budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided followed by line item revenue detail. Highlights of each operating department are included, complete with department goals, performance measures, funded decision packages and five-year capital plan. Each department summary concludes with the budget line item detail.

#### **SANITATION FUND**

This section contains a Sanitation Fund overview discussing budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided followed by line item revenue detail. Highlights of each operating department are included, complete with department goals, performance measures, funded decision packages and five-year capital plan. Each department summary concludes with the budget line item detail.

#### **INTERNAL SERVICE FUND**

The Internal Service Fund is used to account for the City's risk management services. This section provides an overview of the Medical Self-Insurance Fund and the Worker's Compensation Fund. Financials for each fund are provided showing revenues, appropriations, net revenues and fund balance.

#### **SUPPLEMENTAL INFORMATION**

The Supplemental Information section contains tax and budget ordinances, in addition to statistical and historical data pertaining to taxable values, tax rates, debt margin, major employers, population and utility billing information.

**INFORMATION ON THE CITY OF BRENHAM****HISTORY**

The Washington County area was first opened to settlement in 1821 as a territory of Spain. The area in and around Washington County was settled by members of the Austin Colony. The City of Brenham originated from the Hickory Grove community, changing its name to Brenham in 1843 in honor of Dr. Richard Fox Brenham, a local physician and Republic of Texas hero. The City of Brenham became the county seat in 1843 and was incorporated in 1858. The Houston and Central Texas Railroad was extended to Brenham in 1860 to serve the rich farming area. During the Civil War, the City was occupied by Federal troops, who partially burned the City in 1867 followed by a confrontation with citizens. After the Civil War, many of the large plantations were divided into smaller farms and acquired by German and Polish immigrants. The Gulf, Colorado, and Santa Fe Railroads were built across the county through Brenham in 1880, and several industries located to the City.

The City took over the operation of electrical power distribution in 1941 and purchased a local gas company in 1959. The Brenham Municipal Airport was dedicated in 1947. A new sewage disposal plant opened in 1950. Work began on the lake Somerville Reservoir in 1964 and the water supply line to Brenham was completed in 1973. St. Jude Hospital built in 1976 merged to become Trinity Medical Center in 1988. In January, 1983, Brenham was one of six Texas cities selected for the Main Street Project, a pilot downtown renovation program. Since 1983, restoration of the historic buildings has continued and the downtown area is attracting tourists to its antique and arts and crafts shops.

The City's commitment to education began with the establishment of the Brenham Public Schools in 1875 and Blinn College in 1883.

**LOCATION**

Brenham is located in the Post Oak Belt and Blackland Prairies of south central Texas. The City is 72 miles northwest of Houston, 80 miles east of Austin, and 30 miles from Bryan/College Station. The City sits at the crossroads of US Highway 290 and State Highway 36. The City covers 10.14 square miles of level to rolling hills and is at a mean elevation of approximately 330 feet above sea level.

**DEMOGRAPHICS**

Population growth of any significance did not occur until 1860 with the construction of the Washington County Railroad where Brenham was the rail terminus. From 1860 to 1900, the population of Brenham doubled every decade. With the exception of 1910 when there was a slight decline, population has grown steadily. The City's population in

**INFORMATION ON THE CITY OF BRENHAM****DEMOGRAPHICS (CONTINUED)**

the 2000 census was 13,507. Estimated population in 2006 was 14,504. The largest ancestry segment (over 25 percent) of the population is of German descent and cultural influences can be seen in the architecture of historic houses and annual events, such as Maifest. In the 2000 census, median household income was \$32,198. More than 26 percent of the population ages 25 and over had their high school diploma. Another 19.7 percent had some college and 17.9 percent had attained a bachelor's degree or higher.

**GOVERNMENT**

The charter provides for a City Council-City Manager form of government. The City Council is the principal legislative body of the City. The Mayor and two Council members are elected from the City at large to service three year terms. Four Council members are elected by ward, one from each of the four wards, to serve three year terms. The Mayor presides at meetings of the City Council. The City Manager is responsible to Council for the day-to-day operations of the City and adherence to ordinances and policies.

**CITY AMENITIES/SERVICES**

City services are provided by a staff of 250.69 full-time equivalent employees. Public safety is a primary objective of the City of Brenham. All City departments are dedicated to serving the public in the most efficient and cost effective way possible. There are 30 sworn police officers protecting the citizens. The Brenham Fire Department provides fire suppression and rescue protection and the City has a disaster preparedness plan. The City's Animal Control Department responds to all animal calls. An animal shelter and adoption program are also offered.

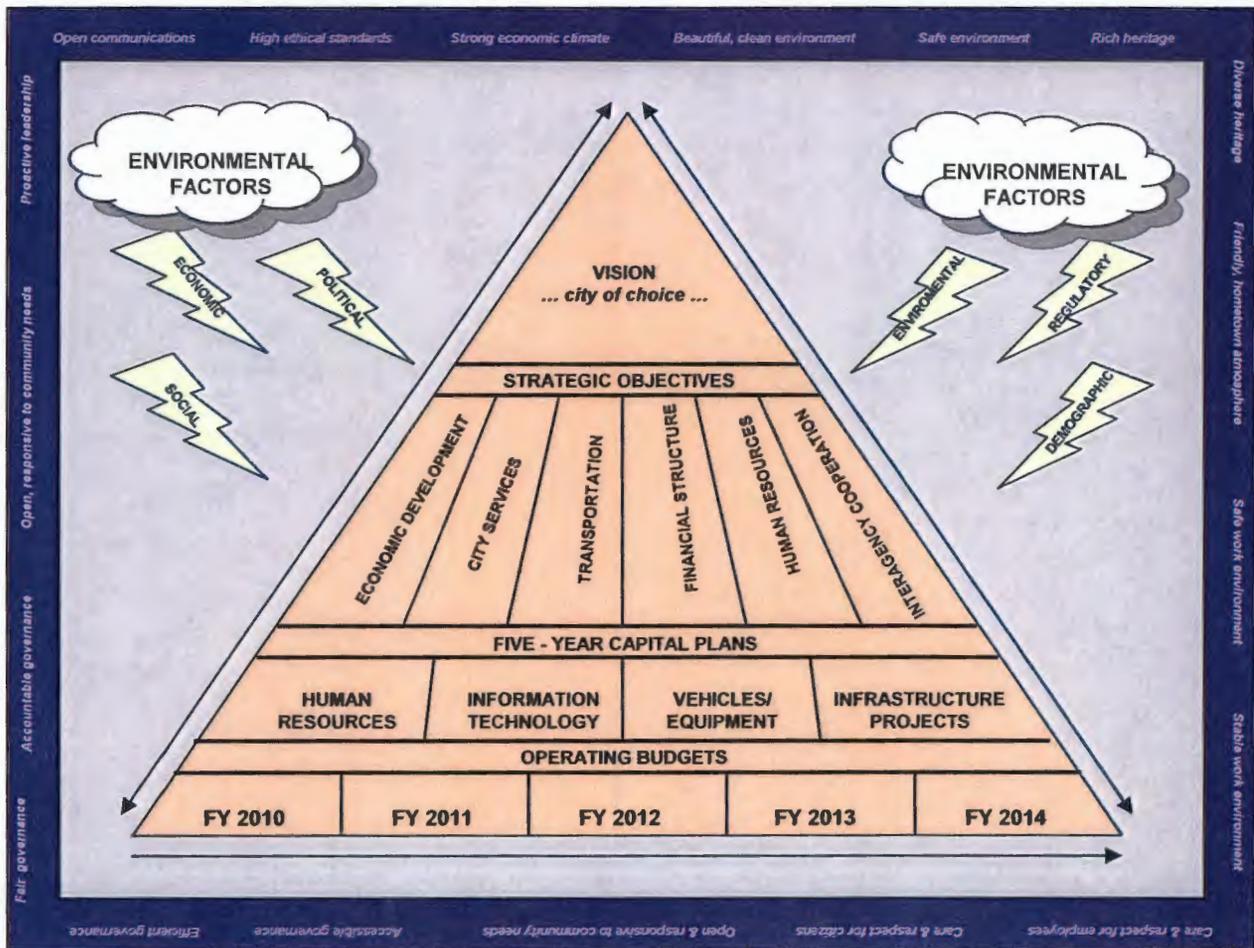
The City of Brenham owns and operates electric, gas, water, wastewater, and sanitation utilities, providing citizens with the convenience of "one-stop shopping" while ensuring quality service. There are 81 miles of streets and drainage that are maintained by the City. In addition, the City mows and maintains the appearance along streets, creeks, and parks.

Sports and recreation are popular in Brenham. There are seven City parks, the Blue Bell Aquatic Center, the Brenham Skate Park, and Hasskarl Tennis Center. More than 400 athletic games and 30 tournaments are held at City facilities during a year. Approximately 162 acres of parkland is maintained by the City.

PLANNING PROCESS

OVERVIEW

The City of Brenham follows a two stage, integrated planning process. At the beginning of the calendar year, the Finance department projects revenues and operating expenditures for the next five fiscal years. Projections are developed within the context of environmental factors, such as economic, political, regulatory influences, inflation, etc. The operating departments submit five-year capital plans which are broken into four categories: human resources; information technology; vehicles/equipment; and infrastructure projects. The Finance department incorporates these capital requests with operating expenditure projections to determine the adequacy of funding sources under various revenue scenarios. The results are then presented to Council who provides guidance to staff with regards to Council preferences on capital requests and funding options. The outcomes from this meeting then set the directional tone for the upcoming fiscal year budget. Both the Strategic Plan and the Budget are developed within the framework established under the City's vision and strategic objectives.



**PLANNING PROCESS****VISION STATEMENT**

A vision statement is a futuristic depiction of where the City is heading. In comparison to a mission statement which says "This is what I am", a vision statement says "This is what I want to become". The vision statement for the City of Brenham is as follows:

The City of Brenham aspires to be the city of choice for both present and future generations.

- We will achieve our vision through proactive leadership, open communications, and by employing high ethical standards;
- We aspire to develop a strong economic climate, balanced by our desire to maintain a beautiful, clean, and safe environment;
- We value our rich and diverse heritage and will preserve our friendly hometown atmosphere;
- We are committed to providing our employees with a safe and stable work environment. In addition, all employees will be treated with a high level of care and respect and they are expected to share the same with every citizen in our community; and
- Together staff and Council pledge to be open and responsive to the warranted needs of the community and will develop proactive governance that is accessible, efficient, fair, and accountable.

## PLANNING PROCESS

## STRATEGIC OBJECTIVES

Strategic objectives are broadly defined targets that the City must achieve to realize its vision. The objectives provide the basis for department decision making in the allocation of resources, including capital and personnel in pursuit of Council defined strategies. All department goals and objectives align with one or more the strategic objectives listed below. An icon key to this linkage is identified with each objective.



**Economic Development** – The City will develop strategies to attract environmentally safe businesses that ensure and enhance employment opportunities for a wide range of income groups.



**City Services (fire, police, utilities, parks, etc.)** – The City will enhance and maintain the level of service it provides the citizens of Brenham by developing plans to deliver a variety of safe, reliable, and cost effective products and services.



**Transportation** – The City of Brenham will establish a mobility plan to ensure safe and efficient vehicular and pedestrian traffic in and around the community.



**Financial Structure** – The City will develop a fair and equitable revenue plan that will provide the income necessary to support the City's current infrastructure while providing the income necessary to develop new products and services.



**Human Resources** – The City will develop the organizational structure and culture necessary to recruit, train, and develop the staff, management, and Council members to ensure the achievement of the organization's vision.



**Interagency Cooperation** – The City will establish strategies to strengthen cooperation among public agencies and non-profit organizations to develop shared financial commitments for common goals and services.

**PLANNING PROCESS****CAPITAL PLANS**

The departments identify their capital needs for the next five fiscal years. The capital requests are broken into the following categories:

- Human Resources (HR) – Since the City is a service intense type of enterprise, the largest operating expenditure city-wide is for personnel. Capital requests for additions to personnel are included in this category.
- Information Technology (IT) – Capital requests for new hardware or software additions are included in this category. The City maintains a computer replacement program for desktops and laptops. Items in the replacement plan are included in department operations instead and are not submitted as capital requests.
- Vehicles/Equipment (VE/EQ) – The City maintains a large fleet of vehicles. Vehicles and equipment are integral to employees' ability to provide City services. All additions or replacements of vehicles and equipment costing more than \$5,000 are submitted as capital requests in this category.
- Infrastructure Projects (Infra) – One-time, infrequent major infrastructure items are found in this category. Such items include road improvements, new buildings, and utility system enhancements or major maintenance projects.

Capital request detail for each department is contained in the department summaries within this document.

**BUDGETED FUNDS**

The City uses the budgeting process in planning, controlling, and making decisions pertaining to the allocation of limited resources required for the delivery of annual City services. The City utilizes a traditional budget process but is migrating to more of a results-oriented approach. The City hopes to complete this transition by fiscal year end 2011.

The City of Brenham, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Budgeted funds for the City can be divided into two categories: governmental funds and proprietary funds.

**Governmental Funds**

The City maintains budgets for 17 governmental funds. Governmental funds include:

**PLANNING PROCESS****Governmental Funds (continued)**

- General Fund – A governmental fund used to account for the resources used to finance the fundamental operations of the City.
- Debt Fund – A governmental fund used to account for property taxes levied for the payment of principal and interest on general, long-term debt of the City.
- Special Revenue Funds – Non-major government funds used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes.
- Major and Non-Major Capital Project Funds – Governmental funds used to account for financial resources used for the acquisition and construction of capital facilities other than those financed by proprietary funds and trust funds.
- Brenham Community Development Corporation (BCDC) – A legally separate entity from the City that is governed by a board appointed by City Council. The City is financially accountable for the BCDC which is why it is reported as a governmental fund.

**Proprietary Funds**

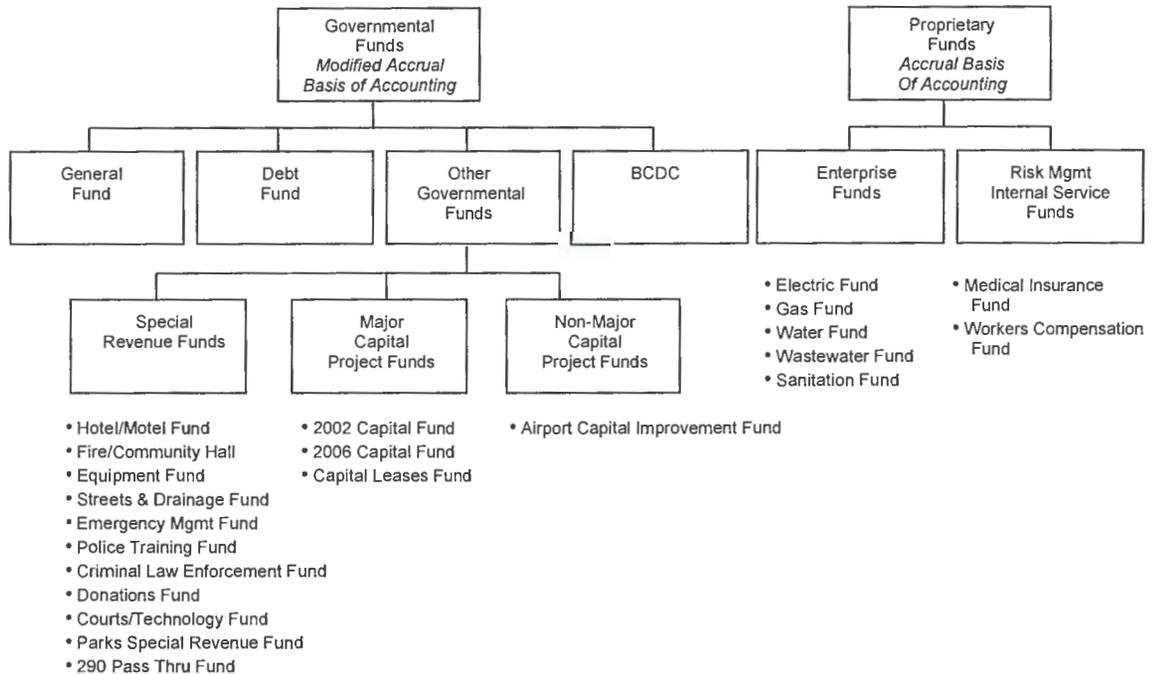
The City of Brenham maintains two types of proprietary funds. There are five enterprise type funds budgeted. In addition, there are budgets for two risk management internal service funds. Proprietary funds include:

- Electric Fund – An enterprise fund used to account for the acquisition, operation, and maintenance of electric facilities and services funded through electric rates and other customer charges.
- Gas Fund – An enterprise fund used to account for the acquisition, operation, and maintenance of gas facilities and services funded through gas rates and other customer charges.
- Water Fund – An enterprise fund used to account for the acquisition, operation, construction, and maintenance of water facilities and services funded through water rates and other customer charges.
- Wastewater Fund – An enterprise fund used to account for the acquisition, operation, construction, and maintenance of wastewater facilities and services funded through wastewater rates and other customer charges.
- Sanitation Fund – An enterprise fund used to account for the acquisition, operation, and maintenance of sanitation facilities and services funded through customer charges.
- Medical Insurance Fund – A risk-management internal service fund that provides self-insured health insurance risk management services to other funds of the City on a cost reimbursement basis.

**PLANNING PROCESS**

**Proprietary Funds (continued)**

- Workers Compensation Fund – A risk-management internal service fund that provides zero deductible plans for workers’ compensation to other funds of the City on a cost reimbursement basis.



**BASIS OF BUDGETING**

Fund budgets are on a basis consistent with modified and full accrual accounting basis, with exceptions. Depreciation, amortization and bad debt expenses are not included in the budget. Capital purchases are budgeted in the year of purchase and debt principal is budgeted in the year it is paid. Budget emphasis is on cash transactions and focus is on the net change in working capital.

**BUDGET AMENDMENTS**

The legal level of budgetary control is the fund level. The budget must be amended for any budget revisions that increase or decrease revenues or expenditures. Since the budget is originally enacted by ordinance, any amendments to the budget must be made by ordinance and presented during a formal session at two subsequent meetings of City Council.

PLANNING PROCESS

BUDGET CALENDAR

DATE	EVENT
1-Apr to 8-Apr	Preparation for distribution - Six month forecasts for each department. Preparation of Personnel forecast and budget.
9-Apr	Distribution of six month forecasts to departments. 2nd Qtr review completed. Release of Personnel forecast and budget to Personnel Department along with personnel changes/additions as requested in 5-Year Plan.
22-Apr	Department forecasts due. Personnel Dept review of forecasts/budget and personnel changes/additions for 2009-10 completed.
27-Apr to 29-Apr	Input of Personnel Budget & Department forecasts into Incode. Compilation of Incode Budget Training material.
30-Apr to 1-May	Incode budget training and distribution of budget preparation manuals
4-May	5-Year Plan/Budget Impact Workshop with Council
29-May	Utility Funds and Internal Service Fund budgets (input into Incode) and non-personnel decision packages due.
5-Jun	General Fund and Special Revenue Funds budgets (input into Incode) and non-personnel decision packages due.
8-Jun to 12-Jun	Utility Funds, Depts 121, 131, 133, 147 & 172 budget reviews in Finance.
15-Jun to 19-Jun	General Fund and Special Revenue Funds budget reviews in Finance.
22-Jun to 26-Jun	Develop Preliminary Budget for City Manager review and update 2008-09 projections for April and May.
29-Jun to 2-Jul	General Fund - Budget Managers present proposed budgets to City Manager.
15-Jul to 17-Jul	Utility Funds - Budget Managers present proposed budgets to City Manager.
20-Jul to 24-Jul	Finance completes budget revisions and summaries and update 2008-09 projections for June.
27-Jul to 29-Jul	Council Budget Workshops.
<b>TIMING IS CRITICAL FOR EVENTS LISTED BELOW</b>	
3-Aug	Received Tax Roll from Washington County Appraisal District (Must adopt tax rate before 10/1 or 60 days, whichever is later)
3-Aug	Calculation of effective and rollback tax rates
6-Aug	Discuss proposed budget, record vote, if required, on proposed tax rate, & schedule public hearings
7-Aug	Publication of effective and roll back tax rates
10-Aug	Publication of notice of 1st public hearing on tax increase (7days required before public hearing)
14-Aug	City Manager's proposed budget filed with City Secretary (At least 15 days required before public hearing on budget)
20-Aug	1st public hearing on tax increase
21-Aug	Publication of notice public hearing on budget (Not <10 days or >30 days before hearing) Publication of notice of 2nd public hearing on tax increase
3-Sep	2nd public hearing on tax increase (Council cannot adopt until 3-14 days from this date)
4-Sep	Publication of notice of vote on tax rate (if available, at least 7 days before meeting)
14-Sep*	Public hearing on budget First reading of ordinances to adopt budget and tax rate
17-Sep	Second reading of ordinances to adopt budget and tax rate
21-Sep	Budget distributed to staff
1-Oct	Last day to adopt tax rate

\* Requires special Council meeting.

COMBINED FUND SUMMARY

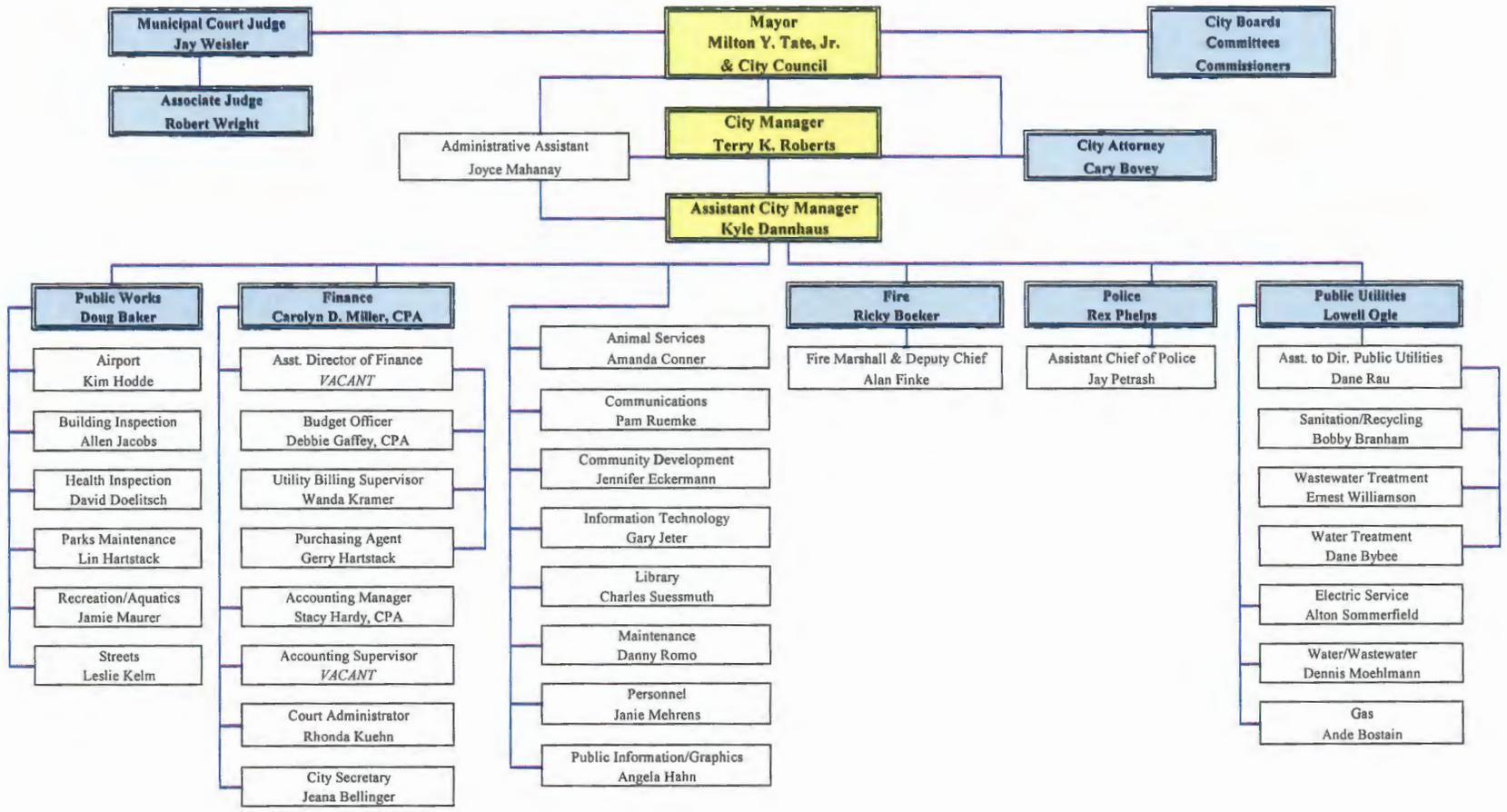
	GENERAL	DEBT	HOTEL/ MOTEL	COMM HALL	EQUIP- MENT	STREET DRAINAGE	EMER MGMT	POLICE TRAINING	CRIM LAW ENFORCE	DONA- TIONS	COURTS TECH	PARKS SPECIAL	290 PASS THRU	2002 CAPITAL
<b>BEGINNING BALANCE</b>	\$2,850,428	\$359,506	\$134,437	\$0	\$262,814	\$242,245	\$3,604	\$6,339	\$19,624	\$169,471	\$94,874	\$34,225	\$458,958	\$0
<b>REVENUES</b>														
AD VALOREM TAX	3,338,099	1,613,497												
SALES TAX	3,678,992													
FRANCHISE TAX	2,898,365													
OTHER TAX	26,032		485,365											
LICENSES AND PERMITS	48,380													
INTERGOVERNMENTAL (1)	513,524							2,700						
CHARGES FOR SERVICES	395,852										66,920			
FINES AND FORFEITURES	622,937													
INVESTMENT EARNINGS	33,500	8,000	780						200			4,000	4,750	
CONTRIBUTIONS AND DONATIONS										21,100				
MISCELLANEOUS REVENUE	100,269								10,000					
TRANSFERS IN	3,359,923	450,941										125,000		
DEBT/LEASE PROCEEDS														
<b>TOTAL OPERATING RESOURCES</b>	<b>\$15,014,883</b>	<b>\$2,072,438</b>	<b>\$486,065</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,700</b>	<b>\$10,200</b>	<b>\$21,100</b>	<b>\$66,920</b>	<b>\$129,000</b>	<b>\$4,750</b>	<b>\$0</b>
<b>DEPARTMENT EXPENDITURES</b>														
RECREATION	297,179													
AQUATIC CENTER	605,349													
PARKS (1)	1,196,378													
LIBRARY (1)	474,233													
ADMINISTRATION	1,156,455													
MAIN ST/COMMUNITY DEV	200,388													
MAINTENANCE/CENTRAL WHSE	712,774													
FINANCE	885,924													
PUBLIC INFORMATION/GRAPHICS	403,362													
INFORMATION TECHNOLOGY	583,232													
MUNICIPAL COURT	341,308													
PUBLIC WORKS (1)	422,376													
ANIMAL SHELTER (1)	175,950													
ANIMAL CONTROL	93,829													
STREETS	1,306,589													
AIRPORT	88,002													
COMMUNICATIONS	980,322													
POLICE (1)	3,392,390													
FIRE (1)	1,436,534													
HOTEL/MOTEL			505,950											
FIRE/COMMUNITY HALL RENOV														
EQUIPMENT					262,814									
STREETS AND DRAINAGE						242,245								
EMERGENCY MANAGEMENT							3,604							
POLICE TRAINING								6,000						
CRIMINAL LAW ENFORCEMENT									15,000					
DONATIONS										32,753				
COURTS TECHNOLOGY/SECURITY											107,860			
PARKS SPECIAL REVENUE												125,000		
US 290 PASS THRU FINANCE														
2002 CAPITAL														
2006 CAPITAL														
CAPITAL LEASES														
AIRPORT CAPITAL														
BCDC														
UTILITY CUSTOMER SERVICE														
PUBLIC UTILITIES														
ELECTRIC														
GAS														
WATER TREATMENT														
WATER CONSTRUCTION														
WASTEWATER CONSTRUCTION														
WASTEWATER TREATMENT														
TRANSFER STATION														
COLLECTION STATION														
RECYCLING CENTER														
COLLECTION														
MEDICAL INSURANCE														
WORKERS COMPENSATION														
SUBTOTAL DEPARTMENT	14,761,584	0	505,950	0	262,814	242,245	3,604	6,000	15,000	32,753	107,860	125,000	0	0
<b>OTHER EXPENDITURES</b>														
SOURCE COST														
FRANCHISE TAX														
DEBT SERVICE		2,180,414												
NON-DEPT AND MISC	253,299													
SUBTOTAL OTHER	253,299	2,180,414	0	0	0	0	0	0	0	0	0	0	0	0
TRANSFERS OUT			60,000								25,185			
<b>TOTAL EXPENDITURES</b>	<b>\$15,014,883</b>	<b>\$2,180,414</b>	<b>\$565,950</b>	<b>\$0</b>	<b>\$262,814</b>	<b>\$242,245</b>	<b>\$3,604</b>	<b>\$6,000</b>	<b>\$15,000</b>	<b>\$32,753</b>	<b>\$133,045</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>
CHANGE IN FUND BALANCE	0	(107,976)	(79,885)	0	(262,814)	(242,245)	(3,604)	(3,300)	(4,800)	(11,653)	(66,125)	4,000	4,750	0
<b>ENDING FUND BALANCE</b>	<b>\$2,850,428</b>	<b>\$251,530</b>	<b>\$54,552</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,039</b>	<b>\$14,824</b>	<b>\$157,818</b>	<b>\$28,749</b>	<b>\$38,225</b>	<b>\$463,708</b>	<b>\$0</b>

(1) Intergovernmental includes Inter-local agreements that are budgeted as contra-expenses in departments.

COMBINED FUND SUMMARY

	2006 CAPITAL	CAPITAL LEASES	AIRPORT	BCDC	ELECTRIC	GAS	WATER	WASTE- WATER	SANI- TATION	MEDICAL INS	WORKER'S COMP	TOTAL
BEGINNING BALANCE	\$896,096	\$4,694	\$0	\$980,187	\$6,410,523	\$756,362	\$1,049,205	\$787,551	\$995,673	\$129,820	\$404,280	\$17,050,916
REVENUES												
AD VALOREM TAX												4,952,506
SALES TAX				1,226,331								4,905,323
FRANCHISE TAX												2,898,965
OTHER TAX												511,397
LICENSES AND PERMITS												48,380
INTERGOVERNMENTAL (1)												516,224
CHARGES FOR SERVICES					25,296,324	3,143,961	4,180,962	3,813,874	3,093,500	1,798,000	123,689	41,853,092
FINES AND FORFEITURES												622,937
INVESTMENT EARNINGS	13,450	100		8,000								70,700
CONTRIBUTIONS AND DONATIONS												21,100
MISCELLANEOUS REVENUE												110,269
TRANSFERS IN					532,641							4,468,505
DEBT/LEASE PROCEEDS		817,387										817,387
<b>TOTAL OPERATING RESOURCES</b>	<b>\$13,450</b>	<b>\$817,487</b>	<b>\$0</b>	<b>\$1,234,331</b>	<b>\$25,828,965</b>	<b>\$3,143,961</b>	<b>\$4,180,962</b>	<b>\$3,813,874</b>	<b>\$3,093,500</b>	<b>\$1,798,000</b>	<b>\$123,689</b>	<b>\$61,796,285</b>
DEPARTMENT EXPENDITURES												
RECREATION												297,179
AQUATIC CENTER												605,349
PARKS (1)												1,196,378
LIBRARY (1)												474,233
ADMINISTRATION												1,156,466
MAIN ST/COMMUNITY DEV												200,388
MAINTENANCE/CENTRAL WHSE												712,774
FINANCE												885,924
PUBLIC INFORMATION/GRAPHICS												403,362
INFORMATION TECHNOLOGY												583,232
MUNICIPAL COURT												341,308
PUBLIC WORKS (1)												422,376
ANIMAL SHELTER (1)												175,950
ANIMAL CONTROL												93,829
STREETS												1,306,589
AIRPORT												88,002
COMMUNICATIONS												989,372
POLICE (1)												3,392,390
FIRE (1)												1,436,534
HOTEL/MOTEL												505,950
FIRE/COMMUNITY HALL RENOV												0
EQUIPMENT												262,814
STREETS AND DRAINAGE												242,245
EMERGENCY MANAGAMENT												3,604
POLICE TRAINING												6,000
CRIMINAL LAW ENFORCEMENT												15,000
DONATIONS												32,753
COURTS TECHNOLOGY/SECURITY												107,860
PARKS SPECIAL REVENUE												125,000
US 290 PASS THRU FINANCE												0
2002 CAPITAL												0
2006 CAPITAL												0
CAPITAL LEASES		817,387										817,387
AIRPORT CAPITAL												0
BCDC				362,166								362,166
UTILITY CUSTOMER SERVICE					605,995							605,995
PUBLIC UTILITIES					533,430							533,430
ELECTRIC					1,861,827							1,861,827
GAS						462,251						462,251
WATER TREATMENT							1,103,806					1,103,806
WATER CONSTRUCTION							615,707					615,707
WASTEWATER CONSTRUCTION								606,402				606,402
WASTEWATER TREATMENT								1,337,467				1,337,467
TRANSFER STATION									684,752			684,752
COLLECTION STATION									359,275			359,275
RECYCLING CENTER									159,459			159,459
COLLECTION									1,419,587			1,419,587
MEDICAL INSURANCE										1,798,000		1,798,000
WORKERS' COMPENSATION											172,432	172,432
SUBTOTAL DEPARTMENT	0	817,387	0	362,166	3,001,252	462,251	1,719,513	1,943,869	2,623,073	1,798,000	172,432	28,962,753
OTHER EXPENDITURES												0
SOURCE COST					18,763,843	1,874,005	257,161					20,895,009
FRANCHISE TAX					1,709,210	218,775	282,353	259,226	58,450			2,528,014
DEBT SERVICE				96,224	8,302	10,325	1,125,081	1,168,804	94,904			4,684,054
NON-DEPT AND MISC					20,360		1,000					274,659
SUBTOTAL OTHER	0	0	0	96,224	20,501,715	2,103,105	1,665,595	1,428,030	153,354	0	0	28,381,736
TRANSFERS OUT				775,941	1,775,178	540,249	572,603	519,895	249,454			4,468,505
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$817,387</b>	<b>\$0</b>	<b>\$1,234,331</b>	<b>\$25,278,145</b>	<b>\$3,105,605</b>	<b>\$3,907,711</b>	<b>\$3,891,794</b>	<b>\$3,025,881</b>	<b>\$1,798,000</b>	<b>\$172,432</b>	<b>\$61,812,994</b>
CHANGE IN FUND BALANCE	13,450	100	0	0	550,820	38,356	273,251	(77,920)	7,619	0	(48,733)	(16,709)
ENDING FUND BALANCE	\$909,546	\$4,794	\$0	\$980,187	\$6,961,343	\$794,718	\$1,322,456	\$709,631	\$1,003,292	\$129,820	\$355,547	\$17,034,207

ORGANIZATION CHART



## PERSONNEL – FULL-TIME EQUIVALENTS (FTES)

	FY08	FY09		FY10			CHANGE FY10 VERSUS FY09			
	TOTAL FTES	FULL-TIME	PART-TIME	TOTAL	FULL-TIME	PART-TIME	TOTAL	FULL-TIME	PART-TIME	TOTAL
<b>GENERAL FUND</b>										
RECREATION	4.24	3.00	1.74	4.74	3.00	1.74	4.74	0.00	0.00	0.00
AQUATIC CENTER	15.95	1.75	13.29	15.04	1.75	13.29	15.04	0.00	0.00	0.00
PARKS	20.10	16.25	6.39	22.64	16.25	4.81	21.06	0.00	(1.58)	(1.58)
LIBRARY	8.92	5.00	3.03	8.03	5.00	3.14	8.14	0.00	0.11	0.11
ADMINISTRATION	7.00	6.00	2.08	8.08	6.00	2.08	8.08	0.00	0.00	0.00
MAIN ST/COMMUNITY DEV	2.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00	0.00	0.00
MAINTENANCE/CENTRAL WHSE	8.38	8.00	0.00	8.00	8.00	0.00	8.00	0.00	0.00	0.00
FINANCE*	10.00	10.33	0.12	10.45	10.00	0.39	10.39	(0.33)	0.27	(0.06)
PUBLIC INFORMATION/GRAPHICS	2.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00	0.00	0.00
INFORMATION TECHNOLOGY	4.50	5.00	0.00	5.00	5.00	0.00	5.00	0.00	0.00	0.00
MUNICIPAL COURT	4.60	4.00	0.75	4.75	4.00	0.60	4.60	0.00	(0.15)	(0.15)
PUBLIC WORKS	6.14	6.00	0.00	6.00	6.00	0.00	6.00	0.00	0.00	0.00
ANIMAL SHELTER	2.20	1.50	0.00	1.50	1.50	0.00	1.50	0.00	0.00	0.00
ANIMAL CONTROL	2.20	2.50	0.00	2.50	1.50	0.00	1.50	(1.00)	0.00	(1.00)
STREETS	17.50	16.00	0.90	16.90	16.00	0.90	16.90	0.00	0.00	0.00
AIRPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNICATIONS	14.17	12.00	1.13	13.13	15.00	2.16	17.16	3.00	1.03	4.03
POLICE	34.00	34.00	0.00	34.00	37.00	0.00	37.00	3.00	0.00	3.00
FIRE	12.00	12.00	0.13	12.13	15.00	0.00	15.00	3.00	(0.13)	2.87
SUBTOTAL	175.90	147.33	29.56	176.89	155.00	29.11	184.11	7.67	(0.45)	7.22
<b>ELECTRIC FUND</b>										
UTILITY CUSTOMER SERVICE	10.00	10.00	0.00	10.00	10.00	0.00	10.00	0.00	0.00	0.00
PUBLIC UTILITIES	6.00	7.00	0.00	7.00	7.00	0.00	7.00	0.00	0.00	0.00
ELECTRIC	11.00	12.00	0.00	12.00	12.00	0.00	12.00	0.00	0.00	0.00
SUBTOTAL	27.00	29.00	0.00	29.00	29.00	0.00	29.00	0.00	0.00	0.00
<b>GAS FUND</b>										
GAS	5.00	5.00	0.00	5.00	5.00	0.00	5.00	0.00	0.00	0.00
<b>WATER FUND</b>										
WATER TREATMENT*	7.00	7.00	0.00	7.00	6.50	0.00	6.50	(0.50)	0.00	(0.50)
WATER CONSTRUCTION	5.50	5.50	0.00	5.50	5.50	0.00	5.50	0.00	0.00	0.00
SUBTOTAL	12.50	12.50	0.00	12.50	12.00	0.00	12.00	(0.50)	0.00	(0.50)
<b>WASTEWATER FUND</b>										
WASTEWATER CONSTRUCTION	7.00	5.50	0.00	5.50	5.50	0.00	5.50	0.00	0.00	0.00
WASTEWATER TREATMENT*	5.50	5.50	0.00	5.50	4.50	0.00	4.50	(1.00)	0.00	(1.00)
SUBTOTAL	12.50	11.00	0.00	11.00	10.00	0.00	10.00	(1.00)	0.00	(1.00)
<b>SANITATION FUND</b>										
TRANSFER STATION	3.08	3.08	0.00	3.08	2.75	0.00	2.75	(0.33)	0.00	(0.33)
COLLECTION STATION	1.08	1.08	0.31	1.39	2.25	0.58	2.83	1.17	0.27	1.44
RECYCLING CENTER	2.25	2.25	0.00	2.25	2.25	0.00	2.25	0.00	0.00	0.00
RESIDENTIAL COLLECTION	4.03	3.59	0.00	3.59	2.75	0.00	2.75	(0.84)	0.00	(0.84)
SUBTOTAL	10.44	10.00	0.31	10.31	10.00	0.58	10.58	0.00	0.27	0.27
TOTAL CITY	243.34	214.83	29.87	244.70	221.00	29.69	250.69	6.17	(0.18)	5.99

\* REDUCTION IN PERSONNEL OCCURRED DURING FY09 FOR THE FOLLOWING POSITIONS: PAYROLL CLERK (FINANCE); TREATMENT OPERATOR (WATER TREATMENT); AND OPERATORS (WASTEWATER TREATMENT).

**GENERAL FUND OVERVIEW**

The General Fund is the government’s primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund.

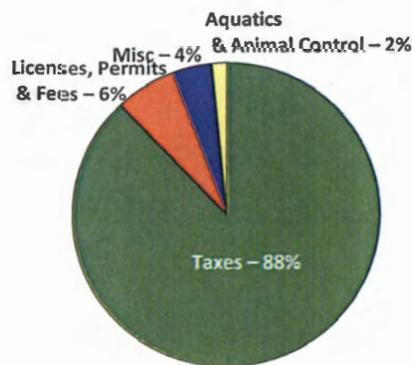
**OPERATING RESOURCES**

The primary sources for General Fund operating resources are revenues and inter-fund transfers. In addition, the City has entered into a number of inter-local agreements which are treated as contra-expenses in operating department budgets. Combined operating resources for fiscal year FY10 Budget are \$15,014,883. Of this figure, \$11,321,420 (76 percent) is derived from revenues; \$3,359,923 (22 percent) is derived from inter-fund transfers; and \$333,540 (2 percent) is derived from inter-local agreements.

**Revenues**

Total projected revenues of \$11,321,420 represent a -1.6 percent decrease from projected revenues for fiscal year 2008-09 (FY09). Almost 88 percent of revenues are generated from taxes, sales tax, property tax and franchise tax. Recessionary factors impacting the City supported the use of conservative assumptions in estimating revenues, particularly sales tax, for the next fiscal year.

**REVENUES BY SOURCE**



**\$11,321,420**

- The largest source of revenue comes from sales tax. The sales tax estimate for FY10 is \$3,678,992. This projection represents a -2.8 percent decrease from the \$3,786,520 in sales tax expected to be collected in FY09. Although sales tax received thru September 2009 has increased 3 percent over prior year, sales tax for the months received in June, July and September are trailing prior year receipts,

**GENERAL FUND OVERVIEW**

revealing a shift in consumer spending. As a result, it was assumed that sales tax for FY10 would lag behind sales tax received for FY09 most of the year.

- The second largest revenue source is property tax. Property tax revenues are a function of certified taxable values and the tax rate. Taxable values are received from the Washington County Appraisal District. Certified taxable values rose 4.6 percent from \$941,813,910, adjusted 2008 to \$985,448,026 for 2009. More than 40 percent of this increase was due to the annexation of the Westwood area. In comparison, the historical trend in the annual growth in taxable values has been closer to 7 percent. One of the budget guidelines for FY10 was to maintain the FY09 tax rate of \$.5042 per \$100 of valuation. The O&M portion of the tax rate which generates the tax revenue for covering operations in the General Fund remained unchanged at \$.3420. As a result of these two components, certified tax values and the O&M tax rate, property tax revenues of \$3,339,099 are projected for FY10, representing a 3.0 percent increase above the \$3,241,395 in property tax revenues expected to be collected in FY09.
- Franchise tax is projected at \$2,898,365 for FY10 and is the third largest source of General Fund revenue. This projection represents a -6.5 percent decrease from projected FY09. Over 89 percent of franchise tax is derived from City-owned utilities. The utility tax is based on 7 percent of utility revenues. This payment to the General Fund is in lieu of taxes the utilities would have to pay as private-sector enterprises. Utility revenues were lower than projected FY09 revenues due to reduced consumption trends and lower electric and gas commodity prices. A continuation of these trends was assumed for FY10. This resulted in lower franchise tax to the General Fund.

Revenue from licenses, permits and fees is projected at \$731,404. The robust growth experienced in prior years is assumed to flatten in FY10 as the economic downturn slows revenue from building permit fees. Traffic fine revenue is also expected to taper off from growth experienced during the past two years as a result of adding a motorcycle patrol unit. Miscellaneous revenues are projected at \$450,743 for FY10, a 6.2 percent increase over FY09. Most of this growth is due to Safer Grant proceeds which will be used to partially offset the hiring of the three apparatus operators in the Fire Department. Revenues from aquatics and animal control are projected at \$160,155 and \$36,620 respectively for FY10.

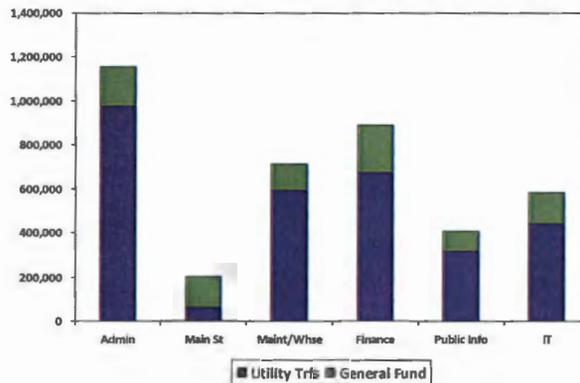
**Inter-Fund Transfers**

For FY10, \$3,359,923 is budgeted for inter-fund transfers. Over 91 percent of the inter-fund transfers are from City-owned utilities. These transfers are used to offset a portion of shared administrative services performed by General Fund departments for utility operations. Costs from the Administrative, Main Street/Community Development, Central Warehouse/Maintenance, Finance, Public Information/Graphics and

**GENERAL FUND OVERVIEW**

Information Technology departments are allocated to utility funds. As part of a budget initiative, these cost allocations have been reduced from FY09 levels. There are also transfers from BCDC to help cover costs of aquatic programs and the Hotel/Motel fund to help offset the costs of parks/recreation programs that bring in overnight visitors to the City. In addition, there is a transfer from the Courts Technology/Security Fund to help pay for a juvenile case worker budgeted in Municipal Courts.

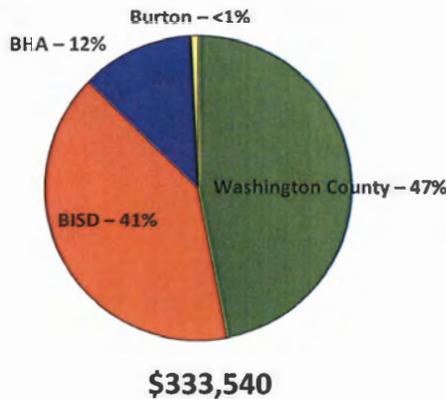
**SHARED SERVICES DEPARTMENTS  
UTILITY FUNDS REIMBURSEMENTS**



**Inter-Local Agreements**

In an effort to achieve economies of scale and reduce cost associated with duplication of effort, the City has entered into inter-local agreements. There is \$333,540 budgeted in inter-local agreements for FY10. This amount remains relatively unchanged from FY09.

**INTER-LOCAL AGREEMENTS**

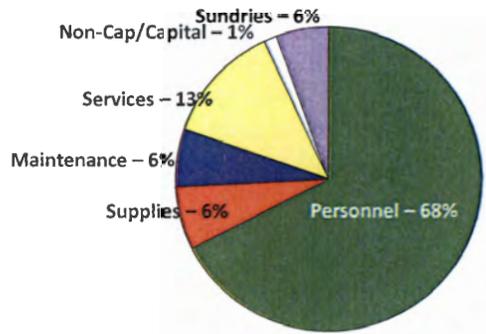


**GENERAL FUND OVERVIEW**

**USES OF OPERATING RESOURCES**

For FY10, there is a total of \$15,014,883, excluding inter-local agreements offsets, appropriated for General Fund expenditures. There is \$14,761,584 (\$14,428,044 net of inter-local agreements) appropriated in operating department line item budgets. Another \$253,299 has been appropriated for non-departmental expenditures. Department appropriations are divided into seven expenditure categories: Personnel, Supplies, Maintenance, Services, Non-Capital, Capital and Sundries.

**DEPARTMENT EXPENDITURES**



**\$14,761,584**

**Personnel**

The personnel budget for FY10 is \$9,980,502 representing a 5 percent (\$481,995) increase over FY09 amended budget and a 9 percent (\$822,648) increase over the FY09 projection. The FY09 projection factors in turnover and position vacancies whereas the City budgets at full complement. The FY10 budget increases full-time staffing by nine positions - 3 patrol officers, 3 telecommunication operators and 3 apparatus operators.

- The number of police officers is being increased to address public safety needs of newly annexed areas and to cover a patrol officer reassignment to the newly formed canine unit. A portion of the personnel costs arising from these additions is being offset by a reduction in police car replacement.
- Telecommunication operators are being added to handle increase in call volumes and provide 24/7 shift stability. A portion of the personnel costs associated with these additions is being offset by a significant reduction in department overtime.

**GENERAL FUND OVERVIEW**

- The addition of the 3 apparatus operators is a revenue neutral action for FY10. The majority of the costs are being funded by proceeds from the Safer Grant. The remaining costs are being offset by a significant reduction in department overtime.

**Supplies**

There is \$961,490 budgeted in FY10 for supplies representing a -8.5 percent decrease from projected supplies expenditures for FY09. Departments trimmed their supplies budgets for FY10. Lower fuel costs contributed significantly to this reduction.

**Maintenance**

The FY10 Budget for maintenance expenditures of \$909,344 is slightly less than projected FY09 by -1.1 percent. Most of the savings is from pool maintenance done in FY09 that is not annually reoccurring. Funding for a three year street maintenance project has been authorized for FY10 and will be funded out of FY09 ABNR. The proceeds for this project will be transferred from the General Fund to a Streets Fund at the end of FY09.

**Services**

The services budget increase from \$1,776,618 projected for FY09 to \$1,881,113 in FY10 or 5.9 percent. One-third of this increase is for the service agreement for Brazos Valley Wide Area Communication System being implemented in FY10. The remaining variance is additional funds needed for administrative legal fees and the service agreement for the new ADP payroll system.

**Non-Capital/Capital**

In the past, one-time or non-annually reoccurring expenditures for vehicles and equipment were budgeted in either the non-capital or capital categories. For FY10, vehicle and equipment purchases are being purchased out of an Equipment Fund established with FY09 ABNR. \$262,814 has been appropriated for vehicles and equipment purchases out of the Equipment Fund for FY10. However, the purchase of three police vehicles has been appropriated under the capital category of the Police department budget.

**Sundries**

The FY10 Budget before reduction by inter-local agreement proceeds is \$837,309 (\$503,769 net of inter-local agreements). There is \$80,000 budgeted in Administration as City Manager contingency. These funds are used to pay for any unforeseen event

**GENERAL FUND OVERVIEW**

that may arise during the year and often end up expensed in one of the other categories previously discussed. In addition, property/casualty insurance is budgeted in the sundries category. Additional coverage was included for the new police station.

**FUND BALANCE**

Projected beginning General Fund balance is \$2,850,428. The FY10 Budget is a balanced budget. Total operating revenues are equal to operating expenditures. Therefore, the net change in fund balance for FY10 is \$0. Ending fund balance is sufficient to meet the City's 90 day reserve policy.

**DECISION PACKAGES**

General Fund	Add 3 patrol officers	\$162,600	151-Police	Personnel
General Fund	Add 3 telecommunication operators	123,823	150-Communications	Personnel
General Fund	Replace 3 police units	<u>119,539</u>	151-Police	813.00
Total General Fund - 101		405,962		
Streets & Drainage Fund - 237	Overlay project – Phase I	242,245	141-Streets	315.00
Equipment Fund	New World fire software module	86,100	152-Fire	212.00
Equipment Fund	VMWare license, hardware	49,000	172-IT	212.00
Equipment Fund	Door security – 6 doors	10,276	150-Communications	702.00
Equipment Fund	Replace '96 Ford ½ ton crew cab	22,000	144-Parks	813.00
Equipment Fund	Replace '96 Ford ¾ ton pickup	19,550	141-Streets	813.00
Equipment Fund	Replace '97 Ford pickup	20,000	167-Public Works	813.00
Equipment Fund	Purchase broom to sweep off roads	45,888	141-Streets	813.00
Equipment Fund	Pro Sweep 5200 for ball field	<u>10,000</u>	144-Parks	710.00
Total Equipment Fund - 236		262,814		
Total Decision Packages Funded		\$911,021		

\*The Streets & Drainage Fund and the Equipment Fund were created by FY09 General Fund ABNER. These funds account for the use of FY09 ABNER proceeds in budget year 2009-10.

GENERAL FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
	ACTUALS		2009		2009		VS		VS		
	2006	2007	2008	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET	2009 PROJECTED RESULTS	2009 AMENDED BUDGET		
								INC/(DEC)	%	INC/(DEC)	%
<b>REVENUES - TAXES</b>											
PROPERTY TAXES	2,365,021	2,590,410	2,926,132	3,203,482	3,203,482	3,241,395	3,339,099	97,704	3.01%	135,617	4.23%
CITY SALES TAX	3,290,760	3,524,009	3,696,762	3,627,063	3,627,063	3,786,520	3,678,992	(107,528)	-2.84%	51,929	1.43%
FRANCHISE TAX	2,567,934	3,117,224	3,047,240	2,972,675	3,020,755	3,100,703	2,898,365	(202,338)	-6.53%	(122,390)	-4.05%
MIXED BEVERAGE TAX	20,664	26,525	23,881	24,000	24,000	25,274	26,032	758	3.00%	2,032	8.47%
<b>SUBTOTAL TAX REVENUES</b>	<b>8,244,378</b>	<b>9,258,168</b>	<b>9,694,015</b>	<b>9,827,220</b>	<b>9,875,300</b>	<b>10,153,892</b>	<b>9,942,488</b>	<b>(211,404)</b>	<b>-2.08%</b>	<b>67,188</b>	<b>0.68%</b>
<b>LICENSES, PERMITS &amp; FEES</b>	<b>446,089</b>	<b>462,107</b>	<b>620,955</b>	<b>633,435</b>	<b>633,435</b>	<b>725,928</b>	<b>731,404</b>	<b>5,476</b>	<b>0.75%</b>	<b>97,969</b>	<b>15.47%</b>
<b>REVENUES - MISCELLANEOUS</b>											
SALE OF PROPERTY	16,121	7,186	54,284	0	0	67,631	0	(67,631)	-100.00%	0	-
INTEREST INCOME	105,903	138,959	108,432	118,500	118,500	33,281	31,500	(1,781)	-5.35%	(87,000)	-73.42%
CONCESSIONS	101,798	88,219	85,874	91,700	91,700	97,669	99,500	1,831	1.87%	7,800	8.51%
HOT BOARD TOURNAMENT CONTRIBUTION	71,000	0	0	55,000	55,000	0	0	0	0%	(55,000)	-100.00%
WASHINGTON COUNTY	62,838	69,352	11,276	0	0	22,347	22,500	153	0.68%	22,500	-
OTHER MISCELLANEOUS	306,254	230,334	273,293	145,680	145,680	203,461	297,253	93,792	46.10%	151,573	104.05%
<b>SUBTOTAL MISCELLANEOUS REVENUES</b>	<b>663,934</b>	<b>534,050</b>	<b>533,159</b>	<b>410,880</b>	<b>410,880</b>	<b>424,389</b>	<b>450,753</b>	<b>26,364</b>	<b>6.21%</b>	<b>39,873</b>	<b>9.70%</b>
<b>AQUATICS</b>	<b>156,518</b>	<b>163,905</b>	<b>167,682</b>	<b>160,800</b>	<b>160,800</b>	<b>160,232</b>	<b>160,155</b>	<b>(77)</b>	<b>-0.05%</b>	<b>(645)</b>	<b>-0.40%</b>
<b>ANIMAL CONTROL</b>	<b>33,525</b>	<b>30,287</b>	<b>37,564</b>	<b>33,310</b>	<b>33,310</b>	<b>40,454</b>	<b>36,620</b>	<b>(3,834)</b>	<b>-9.48%</b>	<b>3,310</b>	<b>9.94%</b>
<b>TOTAL REVENUES</b>	<b>9,544,424</b>	<b>10,448,517</b>	<b>11,053,376</b>	<b>11,065,645</b>	<b>11,113,725</b>	<b>11,504,895</b>	<b>11,321,420</b>	<b>(183,475)</b>	<b>-1.59%</b>	<b>207,695</b>	<b>1.87%</b>
<b>EXPENDITURES BY DEPARTMENT*</b>											
RECREATION	215,102	210,133	248,858	290,869	290,869	287,685	297,179	9,494	3.30%	6,310	2.17%
AQUATIC CENTER	562,801	558,961	605,613	637,917	654,637	657,671	605,349	(52,322)	-7.96%	(49,288)	-7.53%
PARKS DEPARTMENT	1,056,885	1,137,339	1,108,873	1,209,349	1,246,121	1,214,195	1,163,378	(50,817)	-4.19%	(82,743)	-6.64%
LIBRARY	326,658	378,414	360,224	424,214	430,793	367,955	444,233	76,278	20.73%	13,440	3.12%
ADMINISTRATION	0	0	0	1,085,489	1,058,500	1,012,356	1,156,466	144,110	14.24%	97,966	9.26%
MAIN STREET/COMMUNITY DEVELOPMENT	0	0	0	219,504	188,279	185,319	200,388	15,069	8.13%	12,109	6.43%
MAINTENANCE/CENTRAL WAREHOUSE	0	0	0	839,934	839,934	734,193	712,774	(21,419)	-2.92%	(127,160)	-15.14%
FINANCE	0	0	0	851,743	851,743	854,555	885,924	31,369	3.67%	34,181	4.01%
PUBLIC INFORMATION/GRAPHICS	0	0	0	439,882	439,882	399,324	403,362	4,038	1.01%	(36,520)	-8.30%
INFORMATION TECHNOLOGY	0	0	0	591,589	591,589	580,313	583,232	2,919	0.50%	(8,357)	-1.41%
MUNICIPAL COURT	250,555	267,014	294,697	347,879	347,879	318,705	341,308	22,603	7.09%	(6,571)	-1.89%
PUBLIC WORKS	435,981	379,965	371,860	411,689	421,689	410,933	411,376	443	0.11%	(10,313)	-2.45%
ANIMAL SHELTER	0	0	0	128,464	128,464	84,531	130,350	45,819	54.20%	1,886	1.47%
ANIMAL CONTROL	252,475	282,809	244,973	125,513	125,513	130,121	93,829	(36,293)	-27.89%	(31,685)	-25.24%
STREET DEPARTMENT	1,124,731	1,126,800	1,219,988	1,439,402	1,452,402	1,365,261	1,306,589	(58,672)	-4.30%	(145,813)	-10.04%
AIRPORT	53,674	47,478	78,838	89,707	89,707	78,892	88,002	9,110	11.55%	(1,705)	-1.90%
CENTRAL COMMUNICATIONS	687,635	760,639	717,485	818,431	818,431	757,439	956,333	198,894	26.26%	137,902	16.85%
POLICE DEPARTMENT	2,528,883	2,803,933	2,896,424	3,123,417	3,123,417	2,988,793	3,216,939	228,146	7.63%	93,522	2.99%
FIRE DEPARTMENT	988,042	1,021,370	1,168,975	1,355,591	1,362,053	1,328,504	1,431,034	102,530	7.72%	68,981	5.06%
EMERGENCY MANAGEMENT	0	17,228	9,739	0	0	0	0	0	-	0	-
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>	<b>8,483,423</b>	<b>8,992,082</b>	<b>9,326,549</b>	<b>14,430,583</b>	<b>14,461,902</b>	<b>13,756,745</b>	<b>14,428,044</b>	<b>671,299</b>	<b>4.88%</b>	<b>(33,858)</b>	<b>-0.23%</b>
<b>OTHER DIRECT EXPENDITURES</b>											
UNCOLLECTIBLE ACCOUNTS	13,113	4,100	4,740	0	0	0	0	0	-	0	-
INVENTORY ADJUSTMENTS	2,929	10,634	(21,253)	0	0	0	0	0	-	0	-
NON-DEPARTMENTAL CONTINGENCY	0	23,468	0	489	0	0	61,325	61,325	-	61,325	-
OTHER SUNDRY	1,155	48	10	0	0	0	0	0	-	0	-
ELECTRICAL STREET LIGHTS	0	0	101,450	124,533	124,533	111,255	106,395	(4,860)	-4.37%	(18,138)	-14.56%
DECORATIVE POLES/SIGNS/LIGHTS	0	0	0	6,000	6,000	6,000	2,200	(3,800)	-63.33%	(3,800)	-63.33%
AUDITORS/CONSULTANT FEES	28,232	0	0	0	0	4,000	0	(4,000)	-100.00%	0	-
TAX APPRAISAL DISTRICT COSTS	0	0	74,365	87,809	87,809	88,125	83,379	(4,746)	-5.39%	(4,430)	-5.05%
RENTAL PROPERTY EXP	6,868	0	0	0	0	0	0	0	-	0	-
BUILDINGS-BOYS/GIRLS AND AQUATIC	0	0	87,595	0	0	0	0	0	-	0	-
OFFICE FURNITURE AND EQUIPMENT	0	0	47,225	0	0	24,024	0	(24,024)	-100.00%	0	-
CAPITAL LEASE (PHONE LEASE)	49,224	49,224	49,224	49,225	49,225	49,224	0	(49,224)	-100.00%	(49,225)	-100.00%
LITIGATION SETTLEMENT	0	0	0	0	0	0	0	0	-	0	-
<b>SUBTOTAL OTHER DIRECT EXPENDITURES</b>	<b>101,521</b>	<b>87,475</b>	<b>343,356</b>	<b>268,056</b>	<b>267,567</b>	<b>282,628</b>	<b>253,299</b>	<b>(29,329)</b>	<b>-10.38%</b>	<b>(14,268)</b>	<b>-5.33%</b>
<b>INDIRECT EXPENDITURES</b>											
ADMINISTRATION	115,980	136,748	121,276	0	0	0	0	0	-	0	-
MAINTENANCE	90,934	94,614	101,665	0	0	0	0	0	-	0	-
UTILITY CUSTOMER SERVICE	0	7,901	8,421	0	0	0	0	0	-	0	-
FINANCE	138,134	127,613	131,960	0	0	0	0	0	-	0	-
PUBLIC INFORMATION & COMMUNITY SVC	93,458	97,803	63,993	0	0	0	0	0	-	0	-
TECHNOLOGY	95,530	98,729	108,781	0	0	0	0	0	-	0	-
<b>TOTAL INDIRECT EXPENDITURES</b>	<b>534,035</b>	<b>563,408</b>	<b>536,097</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>9,118,979</b>	<b>9,642,965</b>	<b>10,206,002</b>	<b>14,698,639</b>	<b>14,729,469</b>	<b>14,039,373</b>	<b>14,681,343</b>	<b>641,970</b>	<b>4.57%</b>	<b>(48,126)</b>	<b>-0.33%</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>425,445</b>	<b>805,552</b>	<b>847,374</b>	<b>(3,632,994)</b>	<b>(3,615,744)</b>	<b>(2,534,478)</b>	<b>(3,359,923)</b>	<b>(825,445)</b>	<b>32.57%</b>	<b>255,821</b>	<b>-7.08%</b>

GENERAL FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET			
	ACTUALS		2009	2009	2009	2010	VS		VS				
	2006	2007	2008	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET	2009 PROJECTED RESULTS	INC/(DEC)	%	2009 AMENDED BUDGET	INC/(DEC)	%
TRANSFERS IN (OUT)													
TRNSF-GENERAL FUND	(4,984)	0	0	0	0	0	0	0	-		0	-	
TRNSF-HOTEL/MOTEL	0	48,500	55,000	69,500	52,250	52,250	60,000	7,750	14.83%		7,750	14.83%	
TRNF-ELECTRIC	0	0	0	1,892,231	1,892,231	1,772,370	1,775,178	2,808	0.16%		(117,053)	-6.19%	
TRNF-GAS	0	0	0	462,071	462,071	433,464	396,128	(37,336)	-8.61%		(65,943)	-14.27%	
TRNF-WATER	0	0	0	405,469	405,469	380,518	360,089	(20,429)	-5.37%		(45,380)	-11.19%	
TRNF-WASTEWATER	0	0	0	343,213	343,213	322,040	358,228	36,183	11.24%		15,010	4.37%	
TRNF-SANITATION	0	0	0	187,630	187,630	175,041	185,123	10,079	5.76%		(2,510)	-1.34%	
TRNF-AIRPORT	(168,084)	(145,625)	0	0	0	(62,687)	0	62,687	-100.00%		0	-	
TRANSFER-'01 BONDS	(25,370)	0	0	0	0	0	0	0	-		0	-	
TRANSFER-'02 BONDS	0	(60,585)	0	0	0	0	0	0	-		0	-	
TRNF-'03 LLEB	0	0	0	0	0	0	0	0	-		0	-	
TRNF-MAIN ST/ECON DEV	0	(35,000)	(77,092)	0	0	0	0	0	-		0	-	
TRNF-CENTRAL STATION & EOC	0	0	(400,000)	0	0	0	0	0	-		0	-	
TRNSF-PD EQUIP FD	(113)	0	0	0	0	0	0	0	-		0	-	
TRNSF-COURT TECH/SEC	0	(53,958)	23,444	18,500	18,500	24,936	25,185	249	1.00%		6,685	36.14%	
TRNSF-EQUIPMENT FUND	0	0	0	0	0	(262,814)	0	262,814	-100.00%		0	-	
TRNF-PHONE LEASE	39,380	39,380	39,380	39,380	39,380	39,380	0	(39,380)	-100.00%		(39,380)	-100.00%	
TRF-MTRCYCLE GRT	0	(15,205)	0	0	0	0	0	0	-		0	-	
TRNSF-STREETS AND DRAINAGE	0	0	0	0	0	(242,245)	0	242,245	-100.00%		0	-	
TRNSF-GRANTS	(25,000)	0	0	0	0	0	0	0	-		0	-	
TRNSF-PARKS SPECIAL	0	(35,000)	(146,561)	0	0	0	0	0	-		0	-	
TRNSF-BCDC	200,000	200,000	245,000	215,000	215,000	215,000	200,000	(15,000)	-6.98%		(15,000)	-6.98%	
TRNSF-US 290	0	(150,000)	(150,000)	0	0	(150,000)	0	150,000	-100.00%		0	-	
TRNSF-MED SELF INSUR	0	(45,977)	0	0	0	0	0	0	-		0	-	
TOTAL TRANSFERS IN (OUT)	15,829	(253,470)	(410,829)	3,632,994	3,615,744	2,697,252	3,359,933	662,670	24.51%		(255,821)	-7.08%	
REVENUES AFTER TRFS OVER/(UNDER) EXP	441,272	552,083	436,546	0	0	162,774	0	(162,775)	-100.00%		(0)	-	
EXPENDITURES BY EXPENSE CATEGORY*													
PERSONNEL	5,784,769	6,133,254	6,698,290	9,516,007	9,498,507	9,157,854	9,980,592	822,648	8.91%		481,995	5.07%	
SUPPLIES	642,096	651,202	808,135	1,176,862	1,187,364	1,050,973	961,490	(89,483)	-8.51%		(225,874)	-19.02%	
MAINTENANCE	564,779	636,710	632,354	893,535	934,319	919,568	909,344	(10,224)	-1.11%		(24,975)	-2.67%	
SERVICES	854,664	707,190	906,912	1,837,559	1,837,154	1,776,618	1,881,133	104,495	5.88%		43,959	2.39%	
NON-CAPITAL ASSETS	107,112	225,778	88,217	143,184	171,731	169,286	72,287	(96,999)	-57.30%		(99,444)	-57.91%	
CAPITAL	269,636	401,800	250,213	347,070	360,285	365,624	119,589	(246,085)	-67.31%		(240,746)	-66.82%	
SUNDRIES	260,367	236,148	(57,572)	516,366	472,542	316,822	503,789	186,947	59.01%		31,227	6.61%	
TOTAL EXPENDITURES	8,483,423	8,992,082	9,326,549	14,430,583	14,461,902	13,756,745	14,428,014	671,299	4.88%		(33,858)	-0.23%	
ENDING FUND BALANCE	1,699,025	2,251,108	2,687,654	2,687,654	2,687,654	2,850,428	2,850,428	0	0.00%		162,774	6.06%	

GENERAL FUND REVENUES

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET VS		2010 ADOPTED BUDGET VS	
	2006	ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	2009 PROJECTED RESULTS	%	2009 AMENDED BUDGET	%
		2007	2008					INC/(DEC)		INC/(DEC)	
4-102.00 TAX RECEIPTS-GENERAL FUND	2,340,432	2,559,421	2,890,731	3,169,982	3,169,982	3,206,012	3,302,822	96,816	3.02%	132,846	4.19%
4-130.00 PENALTY AND INTEREST/TAX	23,218	28,937	32,195	30,000	30,000	32,651	32,312	(339)	-1.04%	2,312	7.71%
4-131.00 PENALTY FOR LATE RENDITION	1,371	2,052	3,206	3,500	3,500	2,732	1,959	1,227	44.91%	459	13.11%
4-140.00 CITY SALES TAX	3,290,760	3,524,009	3,696,762	3,627,063	3,627,063	3,786,520	3,678,992	(107,528)	-2.84%	51,929	1.43%
4-150.00 UTIL FRANCHISE TAXES	2,373,147	2,787,624	2,768,810	2,691,275	2,739,355	2,803,405	2,599,365	(204,040)	-7.28%	(139,990)	-5.11%
4-156.00 GROSS RECPTS/FRANCHISE TAX	178,704	306,193	257,493	260,000	260,000	276,227	278,000	1,773	0.64%	18,000	6.92%
4-157.00 SANITATION FRANCHISE TAX	16,083	23,407	20,937	21,400	21,400	21,071	21,000	(71)	-0.34%	(400)	-1.87%
4-170.00 MIXED BEVERAGES TAX RECPT	20,664	26,525	23,881	24,000	24,000	25,274	25,032	258	1.08%	2,032	8.47%
TOTAL TAXES	8,244,378	9,258,168	9,694,015	9,827,220	9,875,300	10,153,892	9,942,488	(211,404)	-2.08%	67,188	0.68%
4-210.00 BEER/WINE LICENSE	4,593	4,073	3,913	4,100	4,100	3,926	3,950	24	0.61%	(150)	-3.66%
4-250.00 WHISKEY/MALT/MIXED BEVERAG	2,250	1,125	2,625	2,250	2,250	4,265	4,265	0	0.00%	2,015	89.56%
4-260.00 NON-CONSENT TOWING LICENSE	0	0	0	0	0	3,000	3,000	0	0.00%	3,000	-
4-270.00 MOBILE HOME PARK LICENSE	75	75	75	75	75	75	75	0	0.00%	0	0.00%
TOTAL LICENSES	6,918	5,273	6,613	6,425	6,425	11,266	11,290	24	0.21%	4,865	75.72%
4-310.00 BUILDING PERMITS	44,953	43,222	43,765	43,000	43,000	35,997	30,000	(5,997)	-16.66%	(13,000)	-30.23%
4-320.00 ELECTRICAL/PLUMBING PERMI	4,095	5,913	7,812	5,200	5,200	7,590	7,000	(590)	-7.77%	1,800	34.62%
4-335.00 PARADE PERMITS/SPECIAL EVENTS	100	70	70	100	100	100	90	0	0.00%	(10)	-10.00%
4-340.00 VENDORS PERMITS	80	10	10	10	10	10	10	0	0.00%	0	0.00%
TOTAL PERMITS	49,229	49,215	51,648	48,310	48,310	43,687	37,100	(6,587)	-15.08%	(11,210)	-23.20%
4-410.00 CORPORATION COURT FINES	248,690	219,040	282,011	275,000	275,000	346,831	313,767	6,936	2.00%	78,767	28.64%
4-410.05 TRAFFIC FINES	47,675	98,660	157,112	175,000	175,000	186,834	150,570	3,736	2.00%	15,570	8.90%
4-410.10 FINE TIME PYMT-JUDICIAL	1,336	0	0	0	0	0	0	0	-	0	-
4-410.30 ADMINISTRATIVE FEES	5,933	8,835	17,869	16,500	16,500	22,995	13,000	5	0.02%	6,500	39.39%
4-410.50 FINES-CHILD SAFETY FEES	75	841	4,579	4,000	4,000	2,564	2,600	36	1.40%	(1,400)	-35.00%
4-410.60 FINES-TRAFFIC/ARREST/TIME	24,041	28,253	38,159	37,000	37,000	45,729	46,000	271	0.59%	9,000	24.32%
4-410.70 EXPUNCTION FEE-LOCAL	0	60	0	0	0	0	0	0	-	0	-
4-410.72 JUDICIAL FEE-CITY	900	0	0	0	0	0	0	0	-	0	-
4-414.00 TECHNOLOGY FEE	9,782	0	0	0	0	0	0	0	-	0	-
4-415.00 SECURITY FEES	7,508	0	0	0	0	0	0	0	-	0	-
4-430.00 PARK/RECREATION FEES	23,867	23,795	24,585	24,000	24,000	31,840	32,477	637	2.00%	8,477	35.32%
4-440.00 POLICE DEPT REPORTS	2,027	1,750	3,151	2,500	2,500	2,652	2,700	48	1.81%	200	8.00%
4-466.00 FALSE ALARMS	0	0	900	1,000	1,000	5,550	5,600	50	0.90%	4,600	460.00%
4-467.00 PHONE ACCESS LINE FEES	11,212	9,366	8,133	8,200	8,200	7,282	7,200	(82)	-1.13%	(1,000)	-12.20%
4-468.00 SANITATION BILLING FEE	0	0	0	0	0	0	0	0	-	0	-
4-469.00 MISC FIRE DEPT FEES	6,897	11,482	12,098	19,500	19,500	3,109	3,100	(9)	-0.29%	(16,400)	-84.10%
4-470.00 LIBRARY FINES/FEES	0	5,539	14,098	16,000	16,000	15,589	16,000	411	2.64%	0	0.00%
4-490.00 MISCELLANEOUS FEE/FINES	0	0	0	0	0	0	0	0	-	0	-
TOTAL FINES & FEES	389,943	407,620	562,895	578,700	578,700	670,975	683,014	12,039	1.79%	104,314	18.03%
4-512.00 SALES OF PROPERTY	16,121	7,186	54,284	0	0	67,631	0	(67,631)	-100.00%	0	-
4-512.10 SEIZED/UNCLAIMED PROPERTY	0	0	0	0	0	0	0	0	-	0	-
4-513.00 INTEREST INCOME	25,942	74,979	19,782	20,000	20,000	2,027	2,100	73	3.60%	(17,900)	-89.50%
4-513.10 UNREALIZED GAIN/LOSS ON INV	(7,975)	(63,274)	0	0	0	0	0	0	-	0	-
4-513.20 UNREALIZED GAS/LOSS ON INV	0	19,757	0	0	0	0	0	0	-	0	-
4-513.30 INTEREST INCOME-TEXPOOL	53,480	82,418	70,353	75,300	75,300	27,511	26,000	(1,511)	-5.49%	(49,300)	-65.47%
4-513.35 INTEREST-TEXSTAR	1,331	25,079	22,116	23,200	23,200	3,743	3,400	(343)	-9.16%	(19,800)	-85.34%
4-513.40 BCDC-INT ON INTERIM LOAN	33,126	0	0	0	0	0	0	0	-	0	-
4-513.50 REBATABLE ARBITRAGE	0	0	(3,819)	0	0	0	0	0	-	0	-
4-514.20 CONCESSION STAND REVENUES	97,089	85,532	81,302	87,000	87,000	95,175	97,000	1,825	1.92%	10,000	11.49%
4-514.30 VENDING MACHINE-SOFT DRINKS	4,709	2,686	2,714	3,500	3,500	1,501	1,500	(1)	-0.07%	(2,000)	-57.14%
4-514.35 VENDING M/A CHINES-SNACKS	0	0	1,858	1,200	1,200	993	1,000	7	0.70%	(200)	-16.67%
4-514.40 HOT TACK/URNAMENT CONTRI	71,000	0	0	55,000	55,000	0	0	0	-	(55,000)	-100.00%
4-515.00 PARKING INCOME	12,286	16,030	10,548	8,300	8,300	30,267	30,000	(267)	-0.88%	21,700	261.45%
4-516.00 CAROUSEL RENTAL	0	0	2,140	3,400	3,400	4,202	4,200	(2)	-0.05%	800	23.53%
4-517.00 RENTAL/COMMUNITY RM	4,135	4,360	2,240	0	0	0	0	0	-	0	-
4-518.00 RENTAL INCOME	8,401	2,374	4,801	4,800	4,800	4,801	4,800	0	0.00%	1	0.02%
4-520.00 MAIN STREET EVENT REVENUE	0	0	0	30,000	30,000	9,601	25,000	15,399	160.39%	(5,000)	-16.67%
4-521.00 GRANT REVENUES	39,346	50,048	670	0	0	661	66	66	0.00%	661	-
4-521.02 SAFER GRANT	0	0	0	0	0	0	119,923	119,923	-	119,923	-
4-521.10 GRANT REVENUE-AIRPORT	9,371	9,745	30,326	30,000	30,000	30,000	30,000	0	0.00%	0	0.00%
4-521.46 GRANT REVENUE-LIBRARY	0	0	7,218	7,000	7,000	6,897	6,900	3	0.04%	(100)	-1.43%
4-525.00 PARKING SPACES RENTAL	1,770	1,050	1,080	1,080	1,080	1,080	1,080	0	0.00%	0	0.00%
4-526.00 WASH CO-ANIMAL SHELTER	25,000	26,875	0	0	0	0	0	0	-	0	-
4-527.00 WORK DONE FOR OTHERS	1,330	290	103	0	0	0	0	0	-	0	-
4-528.00 WASH COUNTY-LAP REIMB	25,000	33,000	0	0	0	0	0	0	-	0	-
4-528.10 WASH COUNTY SHARE-EQUIPMENT	3,450	0	0	0	0	0	0	0	-	0	-
4-528.20 WASH CO-HEALTH INSP REIMB	9,388	9,477	0	0	0	0	0	0	-	0	-
4-528.40 WASH COUNTY-WAGE BASED HOL	0	0	11,276	0	0	22,347	22,500	153	0.68%	22,500	-
4-528.55 VOLUNTEER FIRE DEPT	2,805	2,805	2,805	0	0	2,805	2,800	0	0.00%	2,805	-
4-528.60 BISD-EQUIPMENT/PARK	3,450	0	0	0	0	0	0	0	-	0	-
4-528.70 BISD-RESOURCE OFFICER	53,251	58,736	0	0	0	0	0	0	-	0	-
4-528.75 BURTON-HEALTH INSP REIMB	1,049	1,064	0	0	0	0	0	0	-	0	-
4-528.80 BHA-SECURITY AGREEMENT	44,537	37,269	0	0	0	0	0	0	-	0	-
4-529.00 AIRPORT REVENUES	18,897	18,446	38,275	38,500	38,500	44,954	45,000	46	0.10%	6,500	16.88%
4-529.20 DONATIONS	(8,915)	25	0	0	0	0	0	0	-	0	-
4-530.00 INSURANCE PROCEEDS	21,622	6,057	93,476	0	0	13,035	0	(13,035)	-100.00%	0	-
4-533.00 GRANT-FEDERAL REVENUE	0	0	20,005	0	0	4,623	0	(4,623)	-100.00%	0	-
4-535.00 MISC POLICE DEPT REVENUES	31,953	1,891	4,846	3,500	3,500	5,389	5,300	(89)	-1.65%	1,800	51.43%
4-537.00 RESTITUTION PAYMENTS	2,011	369	1,255	0	0	1,000	1,000	0	0.00%	1,000	-
4-545.00 STREET PAVING RECEIPTS	0	0	0	0	0	314	0	(314)	-100.00%	0	-
4-545.10 CAPITAL IMPROVEMENTS REIMB	26,400	0	0	0	0	0	0	0	-	0	-
4-546.00 BUILDING LIEN REVENUES	6,584	1,599	0	0	0	87	0	(87)	-100.00%	0	-
4-555.00 LEASE/ROYALTY PAYMENTS	7,452	4,575	4,396	4,100	4,100	3,212	3,200	(12)	-0.37%	(900)	-21.95%
4-590.00 MISCELLANEOUS REVENUES	18,518	13,601	49,109	15,000	15,000	40,533	17,300	(23,150)	-57.11%	2,383	15.89%
TOTAL MISCELLANEOUS	663,914	534,050	533,159	410,880	410,880	424,389	450,700	26,364	6.21%	39,873	9.70%

GENERAL FUND REVENUES

FOR FISCAL YEAR ENDING SEPTEMBER 30,								2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
		ACTUALS		2009		2009	2010	VS		VS	
		2006	2007	ORIGINAL	AMENDED	PROJECTED	ADOPTED	2009 PROJECTED	2009 RESULT	2009 AMENDED	2010
				BUDGET	BUDGET	RESULTS	BUDGET	INC/(DEC)	%	INC/(DEC)	%
4-710.20	UNREALIZED GAIN/LOSS ON INV	1,278	0	0	0	0	0	0	-	0	-
4-740.00	AQUATICS ADMISSION FEES	56,723	61,192	63,562	62,000	62,000	63,216	34	0.05%	1,250	2.02%
4-740.20	AQUATICS MEMBER PASSES	51,542	55,280	54,438	50,000	50,000	50,075	(75)	-0.15%	0	0.00%
4-740.30	PROGRAM REV-AQUATICS	14,311	15,140	15,649	16,000	16,000	15,050	(50)	-0.32%	(1,000)	-6.25%
4-740.40	PROGRAM REV-RECREATION	9,760	10,599	9,268	11,000	11,000	7,530	(30)	-0.40%	(3,500)	-31.82%
4-770.10	POOL RENTALS-LEISURE POOL	6,350	6,100	8,250	6,000	6,000	6,375	0	0.00%	375	6.25%
4-770.20	POOL RENT/LESSON-COMPETITN	15,750	15,575	15,110	15,500	15,500	15,365	35	0.23%	(100)	-0.65%
4-770.30	POOL RENTALS-THERAPY POOL	0	5	0	0	0	0	0	-	0	-
4-770.40	LOCKER/TABLE RENTAL	145	290	320	150	150	430	0	0.00%	280	186.67%
4-770.50	AQUATICS MEETING ROOM RENT	661	(276)	750	150	150	2,026	(1)	-0.05%	1,875	1250.00%
4-770.60	AQUATICS ADM SUPPORT FEES	0	0	0	0	0	0	0	-	0	-
4-770.90	AQUATICS/RECREATION MISC REV	0	0	335	0	0	165	10	6.08%	175	-
	TOTAL AQUATICS	156,518	163,905	167,682	160,800	160,800	160,232	(77)	5.43%	(645)	-0.40%
4-820.00	ADOPTION FEES	12,140	11,601	13,725	11,500	11,500	12,545	(1,445)	-11.52%	(400)	-3.48%
4-830.00	ANIMAL SHEL-MISC/RABIES	2,708	4,194	9,558	8,700	8,700	10,270	(320)	-3.02%	1,550	17.82%
4-840.00	ANIMAL SHELTER DONATIONS	1,433	0	0	0	0	0	0	-	0	-
4-850.00	DOG LICENSE	8,713	5,735	5,319	5,200	5,200	6,758	(658)	-9.74%	900	17.31%
4-860.00	MULTI-ANIMAL PERMITS	300	214	175	200	200	195	(25)	-12.82%	(30)	-15.00%
4-870.00	IMPOUNDED ANIMALS	4,136	5,051	4,763	4,400	4,400	6,971	(971)	-13.93%	1,600	36.36%
4-880.00	EDUCATION FEES	2,976	2,930	3,629	3,000	3,000	3,070	(370)	-12.05%	(300)	-10.00%
4-890.00	SURRENDER FEES	1,119	562	395	310	310	345	(45)	-13.04%	(10)	-3.23%
	TOTAL ANIMAL SHELTER/CONTROL	33,525	30,287	37,564	33,310	33,310	40,454	(3,834)	-9.40%	3,310	9.94%
	TOTAL REVENUES	9,544,424	10,448,517	11,053,376	11,065,645	11,113,725	11,504,895	(183,475)	-1.59%	207,695	1.87%

DEPT 049 -- RECREATION DEPARTMENT

\$297,179



The Recreation Department strives to provide outstanding recreation programs for all citizens. A primary objective is to provide opportunities that are fun and affordable for everyone. Programs include adult sports leagues, summer camps, youth sports clinics, and softball tournaments. The department is responsible for all concession stand sales within the parks. This is a service the department strives to keep economically affordable and profitable. Reservations of park kitchens and ball fields are additional department responsibilities. The department works with a number of community organizations including Washington County Little League, Washington County Youth Soccer, Washington County Youth

Football, Brenham Dolphins, Brenham Swim Club, Brenham ISD, and Washington County Healthy Living Association. The Parks and Recreation Advisory Board provide ongoing oversight of departmental activities.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 172,835	Superintendent	0.50
Supplies	106,500	Supervisor	1.00
Maintenance	1,200	Service Coordinator	0.50
Services	12,182	Recreation Coordinator	1.00
Non-Capital	0	PT Workers	1.74
Capital	0		<hr/>
Sundries	4,462	Total	4.74
	<hr/>		
Total	\$297,179		

## DEPT 049 – RECREATION DEPARTMENT

## GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services .

-  Develop new programs as the demand or interest increases for youth, adults, and seniors;
-  Increase the number of non-sports related recreation opportunities offered to the community including the introduction of Texas Parks and Wildlife angler classes and CRP and/or ARC babysitting classes;
-  Increase concession revenue by higher product sales and better inventory tracking utilizing a spreadsheet to be used by all concession workers;
-  Continue to attract and retain sports tournaments by maintaining a professional relationship with tournament directors, assisting with tournament logistics and making staff available for onsite help;
-  Maintain a user friendly website with up to date information and downloadable forms; and
-  Continue to improve working relationships with other organizations, such as, Boys & Girls Club, in order to increase youth participation in summer programs by having staff serve as a liaison on youth sports league boards.

## PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
# City-sponsored tournaments	1	2	3	4
Total hosted tournaments	na	21	33	40
Total teams	na	365	526	600
Program participation:				
- Adult program participants	240	190	280	300
- Youth program participants	72	80	119	125
- Summer camp participants	55	55	69	70
- Community Fitness Walk	1,800	1,950	2,300	2,500
- Jingle Bell Stroll	na	200	250	300

DEPT 049 – RECREATION DEPARTMENT

DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
VE/EQ	Replace Concession Van	25,000	813.00

STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
INFRA	New Senior-Community Center	4,025,000	2011

DEPT 049 – RECREATION DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET VS		2010 ADOPTED BUDGET VS		
		ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	2009 PROJECTED RESULTS		2009 AMENDED BUDGET		
		2006	2007	2008				INC/(DEC)	%	INC/(DEC)	%	
5-049-101.00	SALARIES & WAGES	86,104	85,985	106,684	127,583	127,583	128,599	1,891	1.47%	2,907	2.28%	
5-049-102.00	OVERTIME PAY	881	920	1,426	1,000	1,000	1,325	248	23.03%	325	32.50%	
5-049-103.00	OASDI/MEDICARE	6,792	6,600	8,104	9,853	9,853	9,114	665	7.30%	(74)	-0.75%	
5-049-103.02	MATCHING RETIREMENT	5,459	6,532	7,460	9,658	9,658	9,661	242	2.57%	3	0.03%	
5-049-105.00	LONGEVITY PAY	150	284	395	544	544	535	200	37.38%	191	35.11%	
5-049-105.01	EDUCATION/MISCELLANEOUS	2,019	2,481	2,400	2,400	2,400	2,400	0	0.00%	0	0.00%	
5-049-105.02	OTHER PAY	0	0	135	150	150	0	0	-	(150)	-100.00%	
5-049-105.03	STANDBY	0	0	0	0	0	0	0	-	0	-	
5-049-106.00	MEDICAL INSURANCE	9,026	10,044	10,036	15,747	15,747	14,288	2,404	16.83%	945	6.00%	
5-049-106.01	LIFE INSURANCE	163	192	169	360	360	323	404	25.08%	44	12.22%	
5-049-106.02	LONG TERM DISABILITY	68	77	83	199	199	160	46	28.75%	7	3.52%	
5-049-107.00	WORKERS' COMPENSATION	1,288	653	980	1,614	1,614	1,143	(75)	-6.15%	(471)	-29.18%	
5-049-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	-	0	-	
5-049-118.00	ACCRUED COMP TIME	815	494	(1,309)	0	0	0	0	-	0	-	
	TOTAL PERSONNEL	112,764	114,260	136,563	169,108	169,108	167,133	5,702	3.41%	3,727	2.20%	
5-049-202.00	FUEL	1,430	1,466	979	1,542	1,542	500	1,000	100.00%	(542)	-35.15%	
5-049-203.00	TOOLS/SMALL EQUIPMENT	0	0	176	0	0	0	0	-	0	-	
5-049-203.10	CONCESSION EQUIPMENT	287	657	24	200	200	300	300	0.00%	100	50.00%	
5-049-204.00	POSTAGE & FREIGHT	45	7	16	100	100	75	50	(25)	(50)	-50.00%	
5-049-205.00	OFFICE SUPPLIES	359	403	998	750	750	688	750	62	9.01%	0	0.00%
5-049-206.00	EMPLOYEE RELATIONS	405	278	512	600	600	590	600	10	1.69%	0	0.00%
5-049-207.00	REPRODUCTION & PRINTING	0	58	108	3,250	3,250	2,401	4,000	1,599	66.60%	750	23.08%
5-049-208.00	CLOTHING	1,139	249	714	750	750	829	750	(79)	-9.53%	0	0.00%
5-049-209.00	EDUCATIONAL	0	0	0	50	50	80	50	(30)	-37.50%	0	0.00%
5-049-210.00	BOTANICAL & AGRICULTURAL	0	0	0	0	0	0	0	-	0	-	
5-049-211.00	CLEANING & JANITORIAL	692	262	130	300	300	400	300	(100)	-25.00%	0	0.00%
5-049-212.00	COMPUTER SUPPLIES	1,332	68	0	3,000	3,000	2,972	2,000	(972)	(1,000)	-33.33%	
5-049-213.00	COMMUNICATIONS EXPENSE	0	52	0	0	0	250	0	(250)	-100.00%	0	-
5-049-214.00	RECREATION PROGRAMS	7,648	9,486	13,496	15,000	15,000	14,755	15,000	245	1.66%	0	0.00%
5-049-216.00	RESALE ITEMS-CONCESSIONS	77,954	71,035	73,803	78,000	78,000	78,000	78,000	0	0.00%	0	0.00%
5-049-216.10	RESALE ITEMS-VENDING MACHIN	0	0	2,399	3,000	3,000	1,000	3,000	2,000	200.00%	0	0.00%
5-049-218.00	PHOTOGRAPHY	0	0	146	0	0	0	0	-	0	-	
5-049-221.00	SAFETY/FIRST AID SUPPLIES	47	(340)	28	50	50	0	50	0	-	0	0.00%
5-049-223.00	SMALL APPLIANCES	982	635	99	500	500	700	150	(550)	(350)	-70.00%	
5-049-250.00	OTHER SUPPLIES	598	251	144	300	300	1,041	500	(541)	(200)	66.67%	
	TOTAL SUPPLIES	92,918	84,567	93,772	107,392	107,392	104,581	106,500	1,919	(892)	-0.83%	
5-049-303.00	VEHICLES/LARGE EQUIPMENT	796	581	173	400	400	395	500	105	26.58%	100	25.00%
5-049-312.00	BUILDINGS/APPLIANCES	145	146	0	400	400	500	500	0	0.00%	100	25.00%
5-049-313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	0	0	0	0	-	0	-	
5-049-350.00	OTHER MAINTENANCE	446	351	344	400	400	400	200	(200)	(200)	-50.00%	
	TOTAL MAINTENANCE	1,387	1,079	517	1,200	1,200	1,295	1,200	(95)	0	0.00%	
5-049-403.00	TELEPHONE	440	280	412	995	995	2,861	2,332	(529)	1,337	134.37%	
5-049-407.00	LEGAL NOTICES	0	0	0	0	0	0	0	-	0	-	
5-049-409.00	ADVERTISEMENTS	1,484	2,936	4,853	3,000	3,000	3,225	4,500	1,275	1,500	50.00%	
5-049-410.00	PHYSICALS	1,190	501	65	800	800	500	500	0	(300)	-37.50%	
5-049-424.00	SERVICE CONTRACTS	3,674	3,770	3,860	4,010	4,010	4,150	4,250	100	240	5.99%	
5-049-450.00	OTHER SERVICES	420	566	572	600	600	566	600	34	0	0.00%	
	TOTAL SERVICES	7,208	8,053	9,762	9,405	9,405	11,302	12,182	880	2,777	29.53%	
5-049-712.00	OFFICE FURNITURE/EQUIPMENT	0	0	4,974	0	0	382	0	(382)	0	-	
5-049-714.00	RADIOS/RADAR/VIDEO CAMERAS	0	0	0	0	0	0	0	-	0	-	
	TOTAL NON-CAPITAL	0	0	4,974	0	0	382	0	(382)	0	0.00%	
5-049-901.00	LIAB/CASUALTY INSURANCE	226	203	239	264	264	239	262	23	(2)	-0.76%	
5-049-908.00	SEMINARS/MEMBERSHIP/TRAVE	368	1,257	1,495	2,500	2,500	2,000	3,000	1,000	500	20.00%	
5-049-908.10	MILEAGE	231	714	1,365	1,000	1,000	700	1,200	500	200	20.00%	
5-049-949.00	UNEMPLOYMENT BENEFITS	0	0	121	0	0	53	0	(53)	0	-	
5-049-950.00	OTHER SUNDRY	0	0	50	0	0	0	0	-	0	-	
	TOTAL SUNDRIES	825	2,174	3,270	3,764	3,764	2,992	4,462	1,470	698	18.54%	
	TOTAL DEPARTMENT	215,102	210,133	248,858	290,869	290,869	287,685	297,179	9,494	6,310	2.17%	

**DEPT 149 – AQUATICS DEPARTMENT**

**\$605,349**



The Blue Bell Aquatics Center is part of the City of Brenham’s recreation program. A primary objective of the department is to provide a fun and safe aquatic experience for all citizens, year round. The Aquatic Center accommodated more than 73,000 visitors during fiscal year 2008. Summer is the busiest season. For June through August 2008, the Aquatic Center had 41,300 visitors. The Aquatic Center also plays host to parties that can be scheduled during regular pool hours or reserved off-

hours for private festivities. The Aquatic Center offers swimming lessons for all ages, event nights, and CPR training. Popular programs include: Learn to Swim, Junior Guard, Water Babies, AquaJogger, WaterWorks, and Community Education Aquasize.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 352,113	Superintendent	0.50
Supplies	49,850	Supervisor	1.00
Maintenance	35,850	Service Coordinator	0.25
Services	156,532	Lifeguards	10.56
Non-Capital	0	Front Desk	1.88
Capital	0	Front Gate	0.45
Sundries	11,004	Party Hostess	0.20
	<hr/>	Programs	0.20
Total	\$605,349	Total	<hr/> 15.04

DEPT 149 – AQUATICS DEPARTMENT

GOALS AND OBJECTIVES

Department goals and objectives align best with the City’s strategic objective for City Services .

-  Develop additional aquatics programs to generate revenue;
-  Increase the number of birthday parties by 10%;
-  Receive audit feedback of EXCEEDS on lifeguard program; and
-  Contact assisted living facilities to solicit interest in weekly swimming for residents.

PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
# of monthly passes	619	586	692	725
# of annual passes	109	82	94	90
# of visitors	66,034	71,035	67,526	68,000
# of parties	119	95	103	113
# of participants in programs	na	415	423	425
# of swim meets	na	8	7	7

## DEPT 149 – AQUATICS DEPARTMENT

## DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
INFRA	Concrete ditch behind Center	210,000	715.00

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
IT	Computer console for timing system	6,500	2011
INFRA	Resurface playground	42,000	2011
INFRA	Leisure pool deck extension	175,000	2012
INFRA	Resurface leisure pool deck	50,000	2012

DEPT 149 – AQUATICS DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET VS 2009 PROJECTED RESULTS		2010 ADOPTED BUDGET VS 2009 AMENDED BUDGET	
		2006	ACTUALS 2007	2008	2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	INC/(DEC)	%	INC/(DEC)	%
5-149-101.00	SALARIES & WAGES	227,361	256,064	265,523	294,440	294,440	301,763	302,851	1,090	0.36%	8,413	2.86%
5-149-102.00	OVERTIME PAY	2,215	1,023	2,261	1,200	1,200	2,839	2,790	(49)	-1.73%	1,590	132.50%
5-149-103.00	OASDI/MEDICARE	17,758	19,730	20,449	22,836	22,836	22,048	23,204	1,156	5.24%	368	1.61%
5-149-103.02	MATCHING RETIREMENT	4,250	6,335	7,205	6,548	6,548	6,585	6,634	51	0.77%	88	1.34%
5-149-105.00	LONGEVITY PAY	96	181	281	419	419	401	523	122	30.42%	104	24.82%
5-149-105.01	EDUCATION/MISCELLANEOUS	2,019	2,481	2,400	2,400	2,400	2,400	2,400	0	0.00%	0	0.00%
5-149-105.02	OTHER PAY	0	0	0	0	0	0	0	0	-	0	-
5-149-105.03	STANDBY	0	0	0	0	0	0	0	0	-	0	-
5-149-106.00	MEDICAL INSURANCE	4,537	8,909	8,909	9,622	9,622	9,502	10,199	697	7.34%	577	6.00%
5-149-106.01	LIFE INSURANCE	239	369	336	259	259	359	279	(80)	-22.28%	20	7.72%
5-149-106.02	LONG TERM DISABILITY	98	162	165	128	128	180	167	(13)	-7.22%	39	30.47%
5-149-107.00	WORKERS' COMPENSATION	6,121	3,427	4,096	4,097	4,097	3,522	3,062	(460)	-13.06%	(1,035)	-25.26%
5-149-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-149-118.00	ACCRUED COMP TIME	0	0	0	0	0	0	0	0	-	0	-
	TOTAL PERSONNEL	264,695	298,681	311,624	341,949	341,949	349,599	352,118	2,514	0.72%	10,164	2.97%
5-149-201.00	CHEMICALS	13,232	13,746	14,208	17,000	17,000	23,000	16,000	(7,000)	-30.43%	(1,000)	-5.88%
5-149-202.00	FUEL	5	5	0	30	30	0	0	0	-	(30)	-100.00%
5-149-203.00	TOOLS/SMALL EQUIPMENT	586	1,349	923	1,000	1,000	980	500	(480)	-48.98%	(500)	-50.00%
5-149-204.00	POSTAGE & FREIGHT	1,289	945	654	1,000	1,000	625	100	(525)	-84.00%	(900)	-90.00%
5-149-205.00	OFFICE SUPPLIES	2,022	2,341	1,455	1,500	1,500	1,444	1,500	56	3.88%	0	0.00%
5-149-206.00	EMPLOYEE RELATIONS	875	828	738	700	700	994	800	(194)	-19.52%	100	14.29%
5-149-207.00	REPRODUCTION & PRINTING	2,821	1,181	671	1,000	1,000	1,500	1,000	(500)	-33.33%	0	0.00%
5-149-208.00	CLOTHING	7,630	7,316	7,788	8,500	8,500	8,406	8,500	94	1.12%	0	0.00%
5-149-209.00	EDUCATIONAL	1,386	1,427	1,314	1,600	1,600	2,000	2,000	0	0.00%	400	25.00%
5-149-210.00	BOTANICAL & AGRICULTURAL	510	13	26	250	250	255	250	(5)	-1.96%	0	0.00%
5-149-211.00	CLEANING AND JANITORIAL	6,487	6,414	5,741	4,500	4,500	4,550	4,500	(50)	-1.10%	0	0.00%
5-149-212.00	COMPUTER SUPPLIES	3,493	264	2,895	1,250	2,250	1,996	500	(1,496)	-74.99%	(1,750)	-77.78%
5-149-213.00	COMMUNICATIONS EXPENSE	170	620	120	200	200	250	200	(50)	-20.00%	0	0.00%
5-149-214.00	AQUATICS PROGRAMS	5,306	6,351	4,033	10,000	9,000	9,000	9,000	0	0.00%	0	0.00%
5-149-218.00	PHOTOGRAPHY	126	0	345	50	50	50	50	0	0.00%	0	0.00%
5-149-220.00	LAB SUPPLIES	0	112	0	75	75	0	0	0	-	(75)	-100.00%
5-149-221.00	SAFETY/FIRST AID SUPPLIES	1,752	2,188	2,528	2,750	2,750	2,752	2,750	(2)	-0.07%	0	0.00%
5-149-223.00	SMALL APPLIANCES	492	723	392	400	400	400	200	(200)	-50.00%	(200)	-50.00%
5-149-250.00	OTHER SUPPLIES	1,449	2,364	2,077	2,000	2,000	1,970	2,000	30	1.52%	0	0.00%
	TOTAL SUPPLIES	49,631	48,186	45,908	53,805	53,805	60,172	49,890	(10,322)	-17.15%	(3,955)	-7.35%
5-149-303.00	VEHICLES/LARGE EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-
5-149-304.00	MACHINERY/EQUIPMENT	1,535	4	5	800	800	775	600	(175)	-22.58%	(200)	-25.00%
5-149-309.00	COMMUNICATION/PHOTO EQUIP	0	0	0	0	0	0	0	0	-	0	-
5-149-310.00	LAND/GROUNDS	0	18,673	69	1,000	1,000	1,000	0	(1,000)	-100.00%	(1,000)	-100.00%
5-149-311.10	POOL MAINTENANCE	25,887	39,360	58,375	31,000	47,720	45,755	20,000	(25,755)	-56.29%	(27,720)	-58.09%
5-149-312.00	BUILDINGS/APPLIANCES	13,890	9,914	7,876	9,000	9,000	13,000	9,000	(4,000)	-30.77%	0	0.00%
5-149-313.00	COMPUTER/OFFICE EQUIPMENT	62	0	22	50	50	0	0	0	-	(50)	-100.00%
5-149-316.00	JANITORIAL	1,095	1,475	3,680	4,000	4,000	3,880	4,250	370	9.54%	250	6.25%
5-149-350.00	OTHER MAINTENANCE	6,551	245	3,073	2,000	2,000	1,890	2,000	110	5.82%	0	0.00%
	TOTAL MAINTENANCE	49,020	69,670	73,099	47,850	64,570	66,300	35,800	(30,450)	-45.93%	(28,720)	-44.48%
5-149-401.00	ELECTRICAL	80,546	64,132	85,564	95,790	95,790	85,388	82,306	(3,072)	-3.60%	(13,474)	-14.07%
5-149-402.00	AUDITS/CONSULTANT FEES	2,075	2,558	1,907	2,215	2,215	2,262	2,215	(47)	-2.08%	0	0.00%
5-149-403.00	TELEPHONE	40	240	0	764	764	764	1,328	564	73.82%	564	73.82%
5-149-404.00	GAS	25,699	23,867	22,603	28,000	28,000	19,270	16,296	(2,974)	-15.43%	(11,704)	-41.80%
5-149-405.00	WATER	8,346	8,103	9,308	8,500	8,500	9,387	10,433	1,066	11.36%	1,953	22.98%
5-149-406.00	SEWER	4,661	6,638	7,681	6,000	6,000	7,378	7,430	52	0.70%	1,430	23.83%
5-149-406.50	GARBAGE	1,861	1,376	604	1,594	1,594	1,552	1,594	42	2.71%	0	0.00%
5-149-406.60	TRANSF STATION/LANDFILL FEE	17	0	0	0	0	0	0	0	-	0	-
5-149-409.00	ADVERTISEMENTS	25,034	14,302	20,106	20,000	20,000	19,101	18,590	(601)	-3.15%	(1,500)	-7.50%
5-149-410.00	PHYSICALS	5,455	3,969	4,729	5,000	5,000	4,713	5,000	287	6.05%	0	0.00%
5-149-422.00	CONTRACT LABOR	2,665	3,676	4,540	4,000	4,000	3,558	4,000	442	12.42%	0	0.00%
5-149-424.00	SERVICE CONTRACTS	4,242	3,360	3,699	4,300	4,300	4,000	4,800	800	20.00%	500	11.63%
5-149-425.00	LABORATORY TEST FEES	0	0	0	0	0	0	0	0	-	0	-
5-149-450.00	OTHER SERVICES	1,600	1,421	1,850	2,600	2,600	1,736	2,600	864	49.72%	0	0.00%
	TOTAL SERVICES	162,239	133,641	162,591	178,763	178,763	159,109	156,582	(2,577)	-1.67%	(22,231)	-12.44%
5-149-702.00	BUILDINGS	0	0	0	0	0	0	0	0	-	0	-
5-149-712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-
5-149-714.00	RADIOS/RADAR/VIDEO CAMERA	0	0	0	0	0	0	0	0	-	0	-
5-149-715.00	OTHER CAPITAL	0	0	3,290	2,000	2,000	10,381	0	(10,381)	-100.00%	(2,000)	-100.00%
	TOTAL NON-CAPITAL	0	0	3,290	2,000	2,000	10,381	0	(10,381)	-100.00%	(2,000)	-100.00%
5-149-815.00	OTHER CAPITAL OUTLAY	27,737	0	0	0	0	0	0	0	-	0	-
	TOTAL CAPITAL	27,737	0	0	0	0	0	0	0	-	0	-
5-149-901.00	LIAB/CASUALTY INSURANCE	5,125	4,683	5,880	6,000	6,000	5,504	5,504	0	0.00%	(496)	-8.27%
5-149-908.00	SEMINARS/MEMBERSHIP/TRAVEL	3,657	2,588	1,486	6,000	6,000	4,548	4,000	(548)	-12.00%	(2,000)	-33.33%
5-149-908.10	MILEAGE	562	1,109	697	1,000	1,000	1,649	1,000	(649)	-39.33%	0	0.00%
5-149-932.91	MEDICAL ASSISTANCE PROGRAM	0	0	0	0	0	0	0	0	-	0	-
5-149-949.00	UNEMPLOYMENT BENEFITS	0	0	0	0	0	0	0	0	-	0	-
5-149-950.00	OTHER SUNDRY	136	404	1,037	550	550	409	500	91	22.25%	(50)	-9.09%
	TOTAL SUNDRIES	9,480	8,784	9,101	13,550	13,550	12,110	11,004	(1,106)	-9.11%	(2,546)	-18.79%
	TOTAL DEPARTMENT	562,801	558,961	605,613	637,917	654,637	657,671	605,349	(52,322)	-7.95%	(49,288)	-7.53%

DEPT 144 – PARKS DEPARTMENT

\$1,163,378



The Parks Department is primarily responsible for the upkeep of City parks, athletic fields, hike and bike trails, and vegetation control within downtown Brenham, City facilities, lots, and medians. Maintenance includes mowing, landscaping, tree trimming, trash removal, and cleaning of public restrooms and kitchens housed within the 20 buildings scattered across 150 acres of parkland and the downtown area. Additionally, the Parks Department is responsible for the servicing the Antique Carousel. There are 7 City

parks, 17 baseball/softball fields, 16 soccer fields, tennis courts, and a skate board park. There are more than 400 athletic games and 30 tournaments held at City facilities each year attracting over 50,000 players and fans. The Parks Department preps all fields for the majority of these events.

**BUDGET HIGHLIGHTS**

Personnel	\$764,541
Supplies	112,325
Maintenance	90,300
Services	210,914
Non-Capital	3,500
Capital	0
Sundries	(18,202)
<b>Total</b>	<b>\$1,163,378</b>

**STAFFING (FTES)**

Superintendent	1.00
Assistant Superintendent	1.00
Crew Leader	2.00
Service Coordinator	.25
Material Coordinator	1.00
Mechanic	1.00
Land/Maint Worker	1.00
Maintenance Worker II	6.00
Maintenance Worker I	3.00
PT Maintenance Worker	4.81
<b>Total</b>	<b>21.06</b>

DEPT 144 – PARKS DEPARTMENT

GOALS AND OBJECTIVES

Department goals and objectives align best with the City’s strategic objective for City Services .

-  Continue vegetation control and landscaping to enhance appearance around public buildings, public facilities, and the downtown area;
-  Keep parks and athletic fields in pristine condition in order to attract visitors and maintain the City’s image as a sports venue;
-  Purchase park property for future athletic fields and park area; and
-  Continue to work with youth sports organizations as they grow and as new ones start new leagues that may use City facilities.

PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
Parks acreage maintained	191	191	191	191
Playground units inspected	14	14	14	14
Sports fields maintained	33	33	33	33
Sports courts maintained	19	19	19	19
Restrooms cleaned per week	18	18	18	18

## DEPT 144 -- PARKS DEPARTMENT

## DECISION PACKAGES FUNDED\*

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
VE/EQ	Replace 1996 Ford ½ Ton Crew Cab	22,000	813.00
VE/EQ	Pro Sweep 5200 - Ball Field Maintenance	10,000	710.00

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
INFRA	Replace ¼ Fence Linda Anderson Park	11,000	815.00

\* FY10 funding out of Equipment Fund created at fiscal year-end 2009 via transfer out of General Fund ABNR.

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
VE/EQ	Replace Mower (Unit #105)	40,000	2011
VE/EQ	Replace 1998 Utility Vehicle	16,000	2011
VE/EQ	Replace 1995 Pickup	22,050	2011
VE/EQ	Replace 1997 Pickup	22,050	2012
VE/EQ	Replace 1998 Mower	50,000	2012
VE/EQ	Replace 2001 Utility Vehicle	16,000	2012
VE/EQ	Replace 1994 Mower	18,000	2013
VE/EQ	Replace 2000 Pickup	22,000	2013
VE/EQ	Purchase GroundsMaster 2000-D	22,000	2014
VE/EQ	Purchase GroundsMaster 4000-D	50,000	2014
INFRA	Resurface Parking Lot – Henderson Park	20,000	2011
INFRA	Sports Building – Hohlt Park	100,000	2011
INFRA	Replace ¼ Fence Linda Anderson Park	11,000	2011-14

DEPT 144 – PARKS DEPARTMENT

FOR FISCAL YEAR ENDING SEPTEMBER 30,								2010 ADOPTED BUDGET VS		2010 ADOPTED BUDGET VS	
	2006	ACTUALS 2007	2008	2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	2009 PROJECTED RESULTS INC/(DEC)	%	2009 AMENDED BUDGET INC/(DEC)	%
5-144-101.00 SALARIES & WAGES	432,835	443,484	483,085	562,355	562,355	517,283	545,077	27,794	5.37%	(17,278)	-3.07%
5-144-101.10 SALARIES AND WAGES	0	0	0	0	0	0	0	0	-	0	-
5-144-102.00 OVERTIME PAY	7,983	8,611	11,751	8,600	8,600	15,921	12,500	(3,421)	-21.49%	3,900	45.35%
5-144-103.00 OASDI/MEDICARE	34,121	35,248	38,192	45,394	45,394	39,685	42,856	3,171	7.99%	(2,538)	-5.59%
5-144-103.02 MATCHING RETIREMENT	39,218	44,943	48,141	45,841	45,841	45,965	44,346	(1,619)	-3.52%	(1,495)	-3.26%
5-144-103.12 MATCHING RETIREMENT	0	0	0	0	0	0	0	0	-	0	-
5-144-105.00 LONGEVITY PAY	7,219	7,918	7,547	8,360	8,360	8,312	9,163	851	10.24%	803	9.61%
5-144-105.01 EDUCATION/MISCELLANEOUS	4,177	4,962	4,800	4,800	4,800	4,800	4,800	0	0.00%	0	0.00%
5-144-105.02 OTHER PAY	1,112	1,342	1,290	1,500	1,500	1,352	0	(1,352)	-100.00%	(1,500)	-100.00%
5-144-105.03 STANDBY	6,294	6,840	7,097	7,000	7,000	7,279	7,000	(279)	-3.83%	0	0.00%
5-144-106.00 MEDICAL INSURANCE	83,201	77,908	78,567	91,615	91,615	81,556	88,901	7,345	9.01%	(2,714)	-2.96%
5-144-106.01 LIFE INSURANCE	1,920	1,978	1,626	1,794	1,794	1,943	1,852	(91)	-4.68%	58	3.23%
5-144-106.02 LONG TERM DISABILITY	763	791	802	888	888	956	916	(40)	-4.18%	28	3.15%
5-144-107.00 WORKERS' COMPENSATION	11,151	5,779	7,160	8,094	8,094	7,544	7,110	(414)	-5.49%	(964)	-11.91%
5-144-116.00 SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-144-118.00 ACCRUED COMP TIME	1,281	623	3,983	0	0	0	0	0	-	0	-
5-144-120.00 PAYROLL CONTRA EXPENSE	0	0	0	0	0	0	0	0	-	0	-
TOTAL PERSONNEL	631,274	640,426	694,040	786,241	786,241	732,596	764,541	31,945	4.36%	(21,700)	-2.76%
5-144-201.00 CHEMICALS	35	0	0	0	0	0	0	0	-	0	-
5-144-202.00 FUEL	17,439	20,132	26,164	25,401	25,401	23,590	22,000	(1,590)	-6.74%	(3,401)	-13.39%
5-144-203.00 TOOLS/SMALL EQUIPMENT	4,231	4,276	4,106	3,500	3,500	3,508	3,500	(8)	-0.23%	0	0.00%
5-144-204.00 POSTAGE	9	50	180	50	50	50	50	0	0.00%	0	0.00%
5-144-205.00 OFFICE SUPPLIES	275	547	69	600	600	621	600	(21)	-3.38%	0	0.00%
5-144-206.00 EMPLOYEE RELATIONS	1,539	1,859	1,780	1,400	1,400	1,363	1,300	(63)	-4.62%	(100)	-7.14%
5-144-207.00 REPRODUCTION & PRINTING	94	375	178	200	200	500	375	(125)	-25.00%	175	87.50%
5-144-208.00 CLOTHING	5,051	2,453	6,765	5,800	5,800	5,797	7,000	1,203	20.75%	1,200	20.69%
5-144-209.00 EDUCATIONAL	0	219	295	100	100	100	100	0	0.00%	0	0.00%
5-144-210.00 BOTANICAL & AGRICULTURAL	27,362	30,776	30,010	35,000	33,000	32,966	32,000	(966)	-2.94%	(1,000)	-3.03%
5-144-210.10 BOTANICAL-BEAUTIFICATION	3,614	8,886	8,741	10,000	10,000	9,975	9,000	(975)	-9.77%	(1,000)	-10.00%
5-144-211.00 CLEANING AND JANITORIAL	13,885	12,819	14,630	14,000	14,000	15,000	15,000	0	0.00%	1,000	7.14%
5-144-212.00 COMPUTER SUPPLIES	1,812	965	4,203	500	500	494	3,000	2,506	507.29%	2,500	500.00%
5-144-213.00 COMMUNICATIONS EQUIPMENT	81	219	130	200	200	513	200	(313)	-61.01%	0	0.00%
5-144-218.00 PHOTOGRAPHY	0	0	0	0	0	0	0	0	-	0	-
5-144-221.00 SAFETY/FIRST AID SUPPLIES	777	912	374	500	500	496	500	4	0.81%	0	0.00%
5-144-223.00 SMALL APPLIANCES	717	397	1,601	700	700	664	700	36	5.42%	0	0.00%
5-144-250.00 OTHER SUPPLIES	16,783	10,861	14,812	18,000	17,901	17,898	17,000	(898)	-5.02%	(901)	-5.03%
TOTAL SUPPLIES	93,704	95,744	114,037	115,951	113,852	113,535	112,325	(1,210)	-1.07%	(1,527)	-1.34%
5-144-303.00 VEHICLES/LARGE EQUIPMENT	15,973	13,857	18,435	14,000	14,000	17,000	14,000	(3,000)	-17.65%	0	0.00%
5-144-303.10 EQUIPMENT CONTRA EXPENSE	0	0	0	0	0	0	0	0	-	0	-
5-144-304.00 MACHINERY/EQUIPMENT	8,683	3,371	2,369	4,600	4,600	4,591	4,600	9	0.20%	0	0.00%
5-144-309.00 COMMUNICATION/PHOTO EQUIP	84	13	0	0	0	0	0	0	-	0	-
5-144-310.00 LAND/GROUNDS	44,319	59,558	33,007	39,000	39,000	39,178	39,000	(178)	-0.45%	0	0.00%
5-144-312.00 BUILDINGS/APPLIANCES	10,361	9,684	10,382	9,500	27,102	34,388	9,500	(24,888)	-72.37%	(17,602)	-64.95%
5-144-313.00 COMPUTER/OFFICE EQUIPMENT	25,607	25,831	26,900	23,000	23,000	23,158	23,000	(158)	-0.68%	0	0.00%
5-144-350.00 OTHER MAINTENANCE	105,027	112,329	91,093	90,300	107,902	118,515	90,300	(28,215)	-23.81%	(17,602)	-16.31%
5-144-401.00 ELECTRICAL	96,102	84,321	114,892	122,176	121,376	115,559	116,700	1,141	0.99%	(4,676)	-3.85%
5-144-402.00 AUDITS/CONSULTANTS FEES	0	0	150	0	0	1,100	0	(1,100)	-100.00%	0	-
5-144-403.00 TELEPHONE	0	0	2,583	1,782	1,782	2,378	2,138	(240)	-10.09%	356	19.98%
5-144-404.00 GAS	3,713	4,293	4,230	4,000	4,000	3,607	3,416	(191)	-5.30%	(584)	-14.60%
5-144-405.00 WATER	14,080	15,534	15,431	14,800	14,800	18,123	17,726	(397)	-2.19%	2,926	19.77%
5-144-406.00 SEWER	10,881	15,067	14,759	11,000	11,000	17,416	16,078	(1,338)	-7.68%	5,078	46.16%
5-144-406.50 GARBAGE	23,053	23,004	23,669	24,518	24,518	25,098	23,906	(1,192)	-4.75%	(612)	-2.50%
5-144-406.60 TRNSF STATION/LANDFILL FEE	272	176	273	250	250	558	500	(58)	-10.39%	250	100.00%
5-144-407.00 LEGAL NOTICES	0	0	0	0	0	0	0	0	-	0	-
5-144-408.00 RENTAL & LEASES	349	572	0	250	250	250	250	0	0.00%	0	0.00%
5-144-409.00 ADVERTISEMENTS	26	311	609	450	450	300	300	0	0.00%	(150)	-33.33%
5-144-410.00 PHYSICALS	380	845	1,003	800	800	770	800	30	3.90%	0	0.00%
5-144-422.00 CONTRACT LABOR	20,754	19,200	20,000	21,600	21,600	21,600	21,600	0	0.00%	0	0.00%
5-144-424.00 SERVICE CONTRACTS	2,854	2,868	4,210	5,500	6,300	6,227	6,300	73	1.17%	0	0.00%
5-144-425.00 LABORATORY TEST FEES	0	0	0	0	0	0	0	0	-	0	-
5-144-450.00 OTHER SERVICES	819	1,034	1,161	1,200	1,200	1,121	1,200	79	7.05%	0	0.00%
TOTAL SERVICES	173,283	167,225	202,968	208,326	208,326	214,107	210,914	(3,193)	-1.49%	2,588	1.24%
5-144-710.00 MACHINERY/EQUIPMENT	0	0	0	0	0	0	3,500	3,500	-	3,500	-
5-144-712.00 OFFICE FURNITURE/EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-
5-144-713.00 VEHICLES/LARGE EQUIPMENT	0	0	29,316	0	0	0	0	0	-	0	-
5-144-714.00 RADIOS/RADAR/VIDEO CAMERAS	0	0	0	2,000	2,000	1,702	0	(1,702)	-100.00%	(2,000)	-100.00%
5-144-715.00 OTHER CAPITAL	9,175	18,064	0	7,500	7,500	14,216	0	(14,216)	-100.00%	(7,500)	-100.00%
TOTAL NON-CAPITAL	9,175	18,064	29,316	7,500	9,500	15,918	3,500	(12,418)	-78.01%	(6,000)	-63.16%
5-144-801.00 LAND	0	0	0	0	19,170	18,821	0	(18,821)	-100.00%	(19,170)	-100.00%
5-144-802.00 BUILDINGS	15,946	21,960	0	0	0	0	0	0	-	0	-
5-144-810.00 MACHINERY/EQUIPMENT	0	68,739	0	0	0	0	0	0	-	0	-
5-144-813.00 VEHICLES/LARGE EQUIPMENT	17,886	0	0	18,801	18,900	18,900	0	(18,900)	-100.00%	(18,900)	-100.00%
5-144-815.00 OTHER CAPITAL OUTLAY	0	0	0	0	0	0	0	0	-	0	-
TOTAL CAPITAL	33,832	90,699	0	18,801	38,070	37,721	0	(37,721)	-100.00%	(38,070)	-100.00%
5-144-901.00 LIAB/CASUALTY INSURANCE	6,677	6,767	8,104	8,830	8,830	8,498	8,498	0	0.00%	(332)	-3.76%
5-144-908.00 SEMINARS/MEMBERSHIP/TRAVE	2,889	5,020	1,939	5,500	5,500	5,490	5,500	10	0.18%	0	0.00%
5-144-908.10 MILEAGE	406	266	104	300	300	269	300	31	11.52%	0	0.00%
5-144-949.00 UNEMPLOYMENT BENEFITS	0	0	0	0	0	0	0	0	-	0	-
5-144-950.00 OTHER SUNDRY	616	799	273	600	600	546	500	(46)	-8.42%	(100)	-16.67%
5-144-999.00 WASH CO-LAP REIMBURSEMENT	0	0	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	0	0.00%	0	0.00%
TOTAL SUNDRIES	10,589	12,852	(22,581)	(17,770)	(17,770)	(18,197)	(18,202)	(5)	0.03%	(432)	2.43%
TOTAL DEPARTMENT	1,056,885	1,137,339	1,108,873	1,209,349	1,246,121	1,214,195	1,163,378	(50,817)	-4.19%	(82,743)	-6.64%

**DEPT 146 – LIBRARY DEPARTMENT**

**\$444,233**



The Nancy Carol Roberts Memorial Library was erected in 1974 and expanded in 1990. The library is owned by the City of Brenham. The Library’s Advisory Board is comprised of nine members approved by Council. Five members are nominated by the Fortnightly Club; three are nominated by the Mayor or City Council members; and one is nominated by the Commissioner’s Court. The library is approximately 12,000 square feet and

houses over 46,300 items including hardback, paperback and audio books. In addition, the Library subscribes to 71 magazines and newspapers and 52 State library licensed databases. There are 11 computer terminals available for internet access, word processing, and genealogy research. The card catalog is on computer and the library subscribes to numerous databases which enhance research and educational opportunities. There are programs for seniors at area nursing homes, such as check-out sets of large print books. Year-round story time and summer reading programs are offered for children. Copying, fax, and microfilm services are also available. Currently, 14,689 people have library cards.

**BUDGET HIGHLIGHTS**

**STAFFING (FTES)**

Personnel	\$293,553
Supplies	83,640
Maintenance	39,400
Services	59,969
Non-Capital	0
Capital	0
Sundries	(32,329)
<b>Total</b>	<b>\$444,233</b>

Librarian	1.00
Tech Specialist	1.00
Tech Coordinator	1.00
Administrative Assistant	1.00
Clerk	1.00
Child Services Coordinator	.68
PT Clerks	1.73
PT Library Aide	.48
PT Story Teller	.25
<b>Total</b>	<b>8.14</b>

## DEPT 146 – LIBRARY DEPARTMENT

## GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services .

-  Continue expanding community outreach, especially with schools and local organizations;
-  Continue developing a teen program;
-  Develop a DVD collection;
-  Develop an e-book collection; and
-  Develop a link to the Library's webpage on the City's website.

## PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
# of library card holders	13,771	14,689	15,000	15,500
Circulation	66,463	70,174	73,700	75,000
Total items	47,795	51,300	53,900	55,000
Library visits	80,076	80,000	84,000	85,000
Internet hits	13,000	50,688	55,000	60,000

DEPT 146 – LIBRARY DEPARTMENT

DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
IT	Additional Patron Terminals	12,755	2012
INFRA	New library	5,625,000	2012

DEPT 146 – LIBRARY DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
		2006	2007	2008	2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	2009 VS 2009 PROJECTED RESULTS INC/(DEC)	%	2009 AMENDED BUDGET INC/(DEC)	%
5-146-101.00	SALARIES & WAGES	177,832	192,148	190,337	214,359	214,359	193,281	219,705	26,425	13.67%	5,347	2.49%
5-146-102.00	OVERTIME PAY	938	2,051	2,230	3,300	3,300	1,745	2,000	255	14.61%	(1,300)	-39.39%
5-146-103.00	OASDI/MEDICARE	13,397	14,370	14,101	16,837	16,837	14,229	16,500	2,271	15.96%	(337)	-2.00%
5-146-103.02	MATCHING RETIREMENT	14,065	15,702	16,162	16,579	16,579	14,851	15,570	719	4.84%	(1,009)	-6.09%
5-146-105.00	LONGEVITY PAY	2,383	2,555	1,873	2,035	2,035	1,663	1,950	287	17.26%	(85)	-4.18%
5-146-105.01	EDUCATION/MISCELLANEOUS	0	0	0	0	0	0	0	0	-	0	-
5-146-105.02	OTHER PAY	161	297	30	300	300	27	0	(27)	-100.00%	(300)	-100.00%
5-146-105.03	STANDBY	0	0	0	0	0	0	0	0	-	0	-
5-146-106.00	MEDICAL INSURANCE	29,640	35,786	32,827	39,347	39,347	32,698	36,474	3,776	11.55%	(2,873)	-7.30%
5-146-106.01	LIFE INSURANCE	646	715	529	597	597	619	604	(15)	-2.42%	7	1.17%
5-146-106.02	LONG TERM DISABILITY	255	285	249	295	295	305	299	(6)	-1.97%	4	1.36%
5-146-107.00	WORKERS' COMPENSATION	776	469	692	792	792	428	450	22	5.14%	(342)	-43.18%
5-146-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-146-118.00	ACCRUED COMP TIME	507	204	(765)	0	0	0	0	0	-	0	-
	TOTAL PERSONNEL	240,599	264,581	258,265	294,441	294,441	259,846	293,553	33,707	12.97%	(888)	-0.30%
5-146-203.00	TOOLS/SMALL EQUIPMENT	180	327	0	300	300	200	150	(50)	-25.00%	(150)	-50.00%
5-146-204.00	POSTAGE & FREIGHT	323	500	635	850	850	500	700	200	40.00%	(150)	-17.65%
5-146-205.00	OFFICE SUPPLIES	6,159	6,312	4,346	5,500	5,500	8,500	6,500	(2,000)	-23.53%	1,000	18.18%
5-146-206.00	EMPLOYEE RELATIONS	285	330	862	600	600	650	800	150	23.08%	200	33.33%
5-146-207.00	REPRODUCTION & PRINTING	3,006	5,505	5,629	6,000	6,000	6,700	6,500	(200)	-2.99%	500	8.33%
5-146-208.00	CLOTHING	456	144	308	300	300	100	200	100	100.00%	(100)	-33.33%
5-146-210.00	BOTANICAL & AGRICULTURAL	158	0	0	150	150	0	150	0	-	0	0.00%
5-146-211.00	CLEANING AND JANITORIAL	711	675	894	825	825	500	800	300	60.00%	(25)	-3.03%
5-146-212.00	COMPUTER SUPPLIES	10,401	19,952	9,874	9,000	9,000	2,300	5,000	2,700	117.39%	(4,000)	-44.44%
5-146-213.00	COMMUNICATIONS EQUIPMENT	15	236	0	250	250	0	0	0	-	(250)	-100.00%
5-146-214.00	LIBRARY READING PROGRAMS	439	1,488	3,745	4,500	4,500	4,500	4,500	0	0.00%	0	0.00%
5-146-214.01	LOST BOOKS	0	0	0	0	0	0	140	140	-	140	-
5-146-218.00	PHOTOGRAPHY	0	0	0	0	0	0	0	0	-	0	-
5-146-221.00	SAFETY/FIRST AID SUPPLIES	1	9	523	50	50	50	100	50	100.00%	50	100.00%
5-146-223.00	SMALL APPLIANCES	23	549	60	600	600	220	100	(120)	-54.55%	(500)	-83.33%
5-146-224.00	CIRCULATION ITEMS	0	0	30,331	47,000	47,000	35,000	50,000	15,000	42.86%	3,000	6.38%
5-146-224.10	BOOKS-LONE STAR LIBRARIES	0	0	6,805	7,000	7,000	7,000	7,000	0	0.00%	0	0.00%
5-146-250.00	OTHER SUPPLIES	518	881	286	3,250	3,250	500	1,000	500	100.00%	(2,250)	-69.23%
	TOTAL SUPPLIES	22,676	36,908	64,298	86,175	86,175	66,720	83,640	16,920	25.36%	(2,535)	-2.94%
5-146-310.00	LAND/GROUNDS	0	0	0	0	0	0	0	0	-	0	-
5-146-312.00	BUILDINGS/APPLIANCES	1,374	5,602	1,955	1,600	1,600	1,181	23,800	22,619	1915.24%	22,200	1387.50%
5-146-313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-
5-146-316.00	JANITORIAL	859	100	10,000	15,600	15,600	15,600	15,500	0	0.00%	0	0.00%
5-146-350.00	OTHER MAINTENANCE	0	0	0	0	0	0	0	0	-	0	-
	TOTAL MAINTENANCE	2,234	5,702	11,955	17,200	17,200	16,781	39,400	22,619	134.79%	22,200	129.07%
5-146-401.00	ELECTRICAL	21,929	23,430	25,043	31,421	31,421	28,463	23,450	(5,013)	-17.61%	(7,971)	-25.37%
5-146-403.00	TELEPHONE	0	0	0	0	0	0	0	0	-	0	-
5-146-405.00	WATER	3,645	1,951	2,671	3,500	3,500	2,500	2,370	(130)	-5.20%	(1,130)	-32.29%
5-146-406.00	SEWER	1,787	1,441	1,956	2,000	2,000	1,500	1,593	93	6.20%	(407)	-20.35%
5-146-406.50	GARBAGE	1,366	1,366	1,461	1,594	1,594	1,595	1,594	(1)	-0.06%	0	0.00%
5-146-406.60	TRNSF STATION/LANDFILL FEE	0	0	0	0	0	0	0	0	-	0	-
5-146-409.00	ADVERTISEMENTS	300	531	1,072	500	500	900	500	(400)	-44.44%	0	0.00%
5-146-409.10	PUBLIC ED/INFORMATION	344	300	0	0	0	0	0	0	-	0	-
5-146-410.00	PHYSICALS	520	116	236	250	250	100	0	(100)	-100.00%	(250)	-100.00%
5-146-424.00	SERVICE CONTRACTS	1,963	2,087	3,381	4,500	11,079	11,079	11,250	171	1.54%	171	1.54%
5-146-446.00	SUBSCRIPTIONS & OTHER MEDIA	0	0	0	0	0	0	18,570	18,570	-	18,570	-
5-146-450.00	OTHER SERVICES	3,572	10,534	17,054	16,800	16,800	16,800	642	(16,158)	-96.18%	(16,158)	-96.18%
	TOTAL SERVICES	35,426	41,756	52,875	60,565	67,144	62,937	59,969	(2,968)	-4.72%	(7,175)	-10.69%
5-146-712.00	OFFICE FURNITURE/EQUIPMENT	22,054	980	0	1,000	1,000	0	0	0	-	(1,000)	-100.00%
	TOTAL NON-CAPITAL	22,054	980	0	1,000	1,000	0	0	0	-	(1,000)	-100.00%
5-146-810.00	MACHINERY/EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-
5-146-812.00	OFFICE FURN/EQUIPMENT	0	22,500	0	0	0	0	0	0	-	0	-
	TOTAL CAPITAL	0	22,500	0	0	0	0	0	0	-	0	-
5-146-901.00	LIAB/CASUALTY INSURANCE	2,292	2,095	2,333	2,333	2,333	2,171	2,171	0	0.00%	(162)	-6.94%
5-146-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,110	3,200	3,110	3,500	3,500	830	6,200	5,370	646.99%	2,700	77.14%
5-146-908.10	MILEAGE	266	693	772	900	900	500	800	300	60.00%	(100)	-11.11%
5-146-908.20	CONTINUING EDUCATION	0	0	100	100	100	100	500	400	400.00%	400	400.00%
5-146-949.00	UNEMPLOYMENT BENEFITS	0	0	516	0	0	270	0	(270)	-100.00%	0	-
5-146-999.00	WASHINGTON COUNTY REIMB	0	0	(22,500)	(30,000)	(30,000)	(30,000)	(30,000)	0	0.00%	0	0.00%
5-146-999.01	FORTNIGHTLY CLUB BOOK SALE REV	0	0	(11,500)	(12,000)	(12,000)	(12,200)	(12,000)	200	-1.64%	0	0.00%
	TOTAL SUNDRIES	3,669	5,988	(27,169)	(35,167)	(35,167)	(38,329)	(32,329)	6,000	-15.65%	2,838	-8.07%
	TOTAL DEPARTMENT	326,658	378,414	360,224	424,214	430,793	367,955	444,233	76,278	20.73%	13,440	3.12%

DEPT 121 – ADMINISTRATION DEPARTMENT

\$1,156,466



The Administration Department includes the Office of City Manager, the Office of City Secretary, and the Personnel Department. **The Office of City Manager** is responsible for supervising day-to-day operations of all City departments. In addition to supervising department heads, the City Manager is responsible for the annual budget; researching and making recommendations to Council; meeting with citizens to understand their needs; and

providing executive leadership.

**The Office of City Secretary** maintains and preserves the official records of the City, including Council minutes, contracts, agreements, ordinances, resolutions and deeds. The City Secretary handles all open records request in compliance with the Texas Open Records Act. The City Secretary is the designated Records Management Officer for the City. In addition, the City Secretary provides election services to all voters and candidates.

**Personnel Department** tasks range from the acceptance of employment applications to the retirement of employees. The Department is responsible for the coordination of all employee benefits. The risk management function includes coordination of the placement of property and liability coverage, as well as, employee group health coverage, group life insurance coverage and long-term disability coverage. Each year, the Department coordinates the employee health fair. The department provides on-site computer software training. Managerial training classes are also offered.

BUDGET HIGHLIGHTS		STAFFING (FTES)	
Personnel	\$ 666,906	City Manager	1.00
Supplies	24,500	Assistant City Manager	1.00
Maintenance	0	City Secretary	1.00
Services	231,050	Personnel Manager	1.00
Non-Capital	0	Assistant Personnel Manager	1.00
Capital	0	Administrative Assistant	0.80
Sundries	234,010	Personnel Clerk	1.00
	<hr/>	Receptionist	1.28
Total	\$1,156,466	Total	<hr/> 8.08

## DEPT 121 – ADMINISTRATION DEPARTMENT

## GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objectives for Economic Development , City Services , Human Resources , and Interagency Cooperation .

OFFICE OF CITY MANAGER

-  Actively seek economic and community development opportunities;
-  Work with other governmental agencies to develop and deliver cost effective services to the public;

OFFICE OF CITY SECRETARY

-  Coordinate a comprehensive review of the Code of Ordinances;
-  Write a "Procedures Handbook" for the Office of City Secretary;
-  Create a "Rules of Procedure" handbook for City Council meetings; and
-  Evaluate the City-wide Records Management Program.

PERSONNEL DEPARTMENT

-  Coordinate training to improve competency and encourage leadership;
-  Develop a Performance Review program with ADP software; and
-  Provide loss prevention/risk management training .

## PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
Council meetings held	21	28	29	31
Ordinances passed	34	20	25	50
Resolutions passed	27	38	30	35
Open records requests	103	139	200	280
Liquor licenses processed	58	59	72	80
New hires processed	94	43	50	35
Terminations processed	95	61	64	40
Job applications processes	412	434	475	560
Jobs advertised	18	24	29	20
Training classes held	0	0	12	15
Worker's' compensation claims	24	38	20	25

**DEPT 121 – ADMINISTRATION DEPARTMENT**

**DECISION PACKAGES FUNDED**

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

**DECISION PACKAGES UNFUNDED**

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

**STRATEGIC PLAN – CIP**

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
VE/EQ	Fireproof file cabinets	12,400	2011-2012
VE/EQ	Fireproof file cabinets	8,400	2013
VE/EQ	Preservation bookcases	5,520	2013
VE/EQ	Preservation bookcases	50,000	2014

DEPT 121 – ADMINISTRATION DEPARTMENT

FOR FISCAL YEAR ENDING SEPTEMBER 30,								2010 ADOPTED BUDGET VS 2009 PROJECTED RESULTS		2010 ADOPTED BUDGET VS 2009 AMENDED BUDGET	
	2006	ACTUALS 2007	2008	2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	INC/(DEC)	%	INC/(DEC)	%
5-121-101.00 SALARIES & WAGES	393,498	507,078	476,302	502,598	502,598	489,102	504,26*	15,165	3.10%	1,669	0.33%
5-121-102.00 OVERTIME PAY	148	675	1,273	250	250	200	20*	0	0.00%	(50)	-20.00%
5-121-103.00 OASDI/MEDICARE	29,981	44,468	35,828	40,141	40,141	35,349	38,65*	3,306	9.35%	(1,486)	-3.70%
5-121-103.02 MATCHING RETIREMENT	36,797	53,716	47,851	44,004	44,004	44,998	46,22*	1,230	2.78%	2,224	5.05%
5-121-105.00 LONGEVITY PAY	4,327	6,040	4,850	4,063	4,063	4,087	4,36*	273	6.68%	297	7.31%
5-121-105.01 EDUCATION/MISCELLANEOUS	14,677	15,673	15,200	15,200	15,200	19,700	19,700	0	0.00%	4,500	29.61%
5-121-105.02 OTHER PAY	0	12,101	705	0	0	186	0	(186)	-100.00%	0	-
5-121-105.03 STANDBY	0	0	0	0	0	0	0	0	-	0	-
5-121-106.00 MEDICAL INSURANCE	45,141	58,015	52,493	56,963	56,963	46,322	49,93*	3,612	7.80%	(7,029)	-12.34%
5-121-106.01 LIFE INSURANCE	1,909	2,385	1,672	1,769	1,769	1,925	1,85*	(73)	-3.79%	83	4.69%
5-121-106.02 LONG TERM DISABILITY	759	964	824	875	875	956	935	(20)	-2.05%	61	6.97%
5-121-107.00 WORKERS' COMPENSATION	1,048	665	741	745	745	781	77*	(7)	-0.90%	29	3.89%
5-121-116.00 SALES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-121-118.00 ACCRUED COMP TIME	1,491	1,404	0	0	0	0	0	0	-	0	-
<b>TOTAL PERSONNEL</b>	<b>529,775</b>	<b>703,184</b>	<b>637,740</b>	<b>666,608</b>	<b>666,608</b>	<b>643,606</b>	<b>666,906</b>	<b>23,300</b>	<b>3.62%</b>	<b>298</b>	<b>0.04%</b>
5-121-203.00 TOOLS/SMALL EQUIPMENT	34	0	0	100	100	3	0	(3)	-100.00%	(100)	-100.00%
5-121-204.00 POSTAGE & FREIGHT	893	2,108	1,425	1,500	1,500	940	1,500	560	59.57%	0	0.00%
5-121-205.00 OFFICE SUPPLIES	6,393	14,156	7,990	6,300	6,300	6,000	5,500	(500)	-8.33%	(800)	-12.70%
5-121-206.00 EMPLOYEE RELATIONS	1,755	2,710	3,914	3,000	3,000	2,116	3,500	1,384	65.41%	500	16.67%
5-121-207.00 REPRODUCTION & PRINTING	5,297	6,731	9,938	6,400	5,400	6,500	6,000	(500)	-7.69%	600	11.11%
5-121-208.00 CLOTHING	0	11	0	200	200	300	200	(100)	-33.33%	0	0.00%
5-121-209.00 EDUCATIONAL	667	2,012	1,631	1,600	1,600	908	1,200	292	32.16%	(400)	-25.00%
5-121-211.00 CLEANING & JANITORIAL	74	18	132	100	100	139	100	(39)	-28.06%	0	0.00%
5-121-212.00 COMPUTER SUPPLIES	10,698	10,031	16,714	9,000	9,000	3,811	4,500	689	18.08%	(4,500)	-50.00%
5-121-213.00 COMMUNICATIONS EQUIPMENT	2,423	618	392	1,000	1,000	976	1,000	24	2.46%	0	0.00%
5-121-218.00 PHOTOGRAPHY	1,049	162	159	500	500	494	500	6	1.21%	0	0.00%
5-121-223.00 SMALL APPLIANCES	17	255	0	200	200	0	200	200	-	0	0.00%
5-121-250.00 OTHER SUPPLIES	589	1,257	7,336	200	1,200	1,000	300	(700)	-70.00%	(900)	-75.00%
<b>TOTAL SUPPLIES</b>	<b>29,889</b>	<b>40,070</b>	<b>49,631</b>	<b>30,100</b>	<b>30,100</b>	<b>23,187</b>	<b>24,500</b>	<b>1,313</b>	<b>5.66%</b>	<b>(5,600)</b>	<b>-18.60%</b>
5-121-310.00 LAND/GROUNDS	0	0	750	0	0	0	0	0	-	0	-
5-121-313.00 COMPUTER/OFFICE EQUIPMENT	91	0	0	100	100	0	0	0	-	(100)	-100.00%
<b>TOTAL MAINTENANCE</b>	<b>91</b>	<b>0</b>	<b>750</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>(100)</b>	<b>-100.00%</b>
5-121-401.20 UTILITIES-DOWNTOWN-RR/ALL	419	0	0	0	0	0	0	0	-	0	-
5-121-402.00 AUDITS/CONSULTANTS FEES	36,276	33,650	3,373	5,000	5,000	566	5,000	4,434	783.39%	0	0.00%
5-121-403.00 TELEPHONE	0	0	688	764	2,764	2,560	2,600	40	1.60%	(164)	-5.93%
5-121-407.00 LEGAL NOTICES	1,686	1,192	1,440	1,200	1,200	2,500	1,200	(1,300)	-52.00%	0	0.00%
5-121-409.00 ADVERTISEMENTS	0	1,240	82	0	0	0	0	0	-	0	-
5-121-410.00 PHYSICALS	130	224	282	0	0	0	0	0	-	0	-
5-121-411.00 CITY ATTORNEY'S FEES	78,626	106,912	116,966	80,000	80,000	158,399	140,000	(18,399)	-11.67%	60,000	75.00%
5-121-413.00 ACCIDENT/DAMAGE CLAIMS	28,609	12,319	10,000	20,000	20,000	670	20,000	19,330	2885.07%	0	0.00%
5-121-419.00 LEGAL FEES	16,920	15,000	0	0	0	0	25,000	25,000	-	25,000	-
5-121-422.00 CONTRACT LABOR	4,520	8,904	11,035	5,000	5,000	10,362	15,000	4,638	44.74%	10,000	200.00%
5-121-424.00 SERVICE CONTRACTS	16,093	33,123	18,915	20,000	20,000	15,095	22,000	6,905	45.74%	2,000	10.00%
5-121-450.00 OTHER SERVICES	235	291	1,616	500	500	14,265	250	(14,015)	-98.24%	(250)	-50.00%
<b>TOTAL SERVICES</b>	<b>183,513</b>	<b>212,854</b>	<b>164,396</b>	<b>132,464</b>	<b>134,464</b>	<b>204,417</b>	<b>231,050</b>	<b>26,636</b>	<b>13.05%</b>	<b>96,586</b>	<b>71.83%</b>
5-121-702.00 BUILDINGS	6,064	0	0	0	0	0	0	0	-	0	-
5-121-712.00 OFFICE FURNITURE/EQUIPMENT	7,606	6,584	13,301	3,500	3,500	200	0	(200)	-100.00%	(3,500)	-100.00%
5-121-713.00 VEHICLES	0	0	0	0	5,910	5,910	0	(5,910)	-100.00%	(5,910)	-100.00%
5-121-714.00 RADIOS/RADAR/CAMERAS	11,087	0	0	0	0	0	0	0	-	0	-
5-121-715.00 OTHER CAPITAL OUTLAY	9,901	3,600	0	0	0	0	0	0	-	0	-
<b>TOTAL NON-CAPITAL</b>	<b>34,658</b>	<b>10,184</b>	<b>13,301</b>	<b>3,500</b>	<b>9,410</b>	<b>6,110</b>	<b>0</b>	<b>(6,110)</b>	<b>-100.00%</b>	<b>(9,410)</b>	<b>-100.00%</b>
5-121-901.00 LIAB/CASUALTY INSURANCE	95,796	62,504	66,159	106,717	106,717	83,967	90,010	6,043	7.20%	(16,707)	-15.66%
5-121-907.00 ELECTION EXPENSE	0	731	224	8,000	6,000	400	8,000	7,600	1900.00%	2,000	33.33%
5-121-908.00 SEMINARS/MEMBERSHIP/TRAVEL	21,968	23,438	25,893	23,000	23,000	20,712	23,000	2,288	11.05%	0	0.00%
5-121-908.05 EMPLOYEE TRAINING	0	0	910	2,000	2,000	1,523	2,000	477	31.32%	0	0.00%
5-121-908.10 MILEAGE	4,376	2,737	3,369	5,000	5,000	4,036	5,000	964	23.29%	0	0.00%
5-121-908.20 CONTINUING EDUCATION	4,488	1,369	0	2,000	2,000	0	2,000	2,000	-	0	0.00%
5-121-924.00 CONTINGENCY	0	13,447	0	80,000	47,101	0	80,000	80,000	-	32,899	69.85%
5-121-924.10 EMERGENCY PREPAREDNESS	4,606	0	0	2,000	2,000	0	0	0	-	(2,000)	-100.00%
5-121-928.00 BRAZOS VALLEY COUNCIL	0	0	3,000	4,000	4,000	3,000	3,000	0	0.00%	(1,000)	-25.00%
5-121-930.00 SPECIAL EVENTS	14,095	16,036	16,132	15,000	16,000	16,457	16,000	(457)	-2.8%	0	0.00%
5-121-948.00 DOWNTOWN EXPENSE	15,618	22,136	0	0	0	0	0	0	-	0	-
5-121-949.00 UNEMPLOYMENT BENEFITS	456	0	0	0	0	0	0	0	-	0	-
5-121-950.00 OTHER SUNDRY	4,363	3,984	5,283	5,000	4,000	4,941	5,000	59	1.9%	1,000	25.00%
<b>TOTAL SUNDRIES</b>	<b>165,767</b>	<b>146,382</b>	<b>120,970</b>	<b>252,717</b>	<b>217,818</b>	<b>135,036</b>	<b>234,010</b>	<b>98,974</b>	<b>73.29%</b>	<b>16,192</b>	<b>7.43%</b>
<b>TOTAL DEPARTMENT</b>	<b>943,692</b>	<b>1,112,675</b>	<b>986,788</b>	<b>1,085,489</b>	<b>1,058,500</b>	<b>1,012,356</b>	<b>1,156,466</b>	<b>144,110</b>	<b>14.84%</b>	<b>97,966</b>	<b>9.26%</b>

TRANSFER FROM UTILITIES

	% FY09	ALLOCATION				% FY10
102 ELECTRIC FUND	56.24%	610,475	595,296	569,345	625,711	54.11%
103 GAS FUND	10.27%	111,488	108,716	103,977	105,463	9.12%
104 WATER FUND	7.77%	84,353	82,256	78,670	78,967	6.83%
105 WASTEWATER FUND	5.85%	63,503	61,924	59,225	78,559	6.79%
106 SANITATION FUND	7.58%	82,259	80,214	76,717	87,638	7.58%
<b>TOTAL FROM UTILITIES</b>	<b>87.71%</b>	<b>952,079</b>	<b>928,407</b>	<b>887,934</b>	<b>976,337</b>	<b>84.42%</b>
<b>TOTAL REMAINING GENERAL FUND</b>	<b>12.29%</b>	<b>133,410</b>	<b>130,093</b>	<b>124,422</b>	<b>180,129</b>	<b>15.58%</b>
<b>TOTAL</b>	<b>100.00%</b>	<b>1,085,489</b>	<b>1,058,500</b>	<b>1,012,356</b>	<b>1,156,466</b>	<b>100.00%</b>

**DEPT 125 – MAIN STREET/COMMUNITY DEVELOPMENT DEPARTMENT \$200,388**



The purpose of the Main Street program is to revitalize the central Brenham business district. A four point approach (e.g. design, organization, promotion, and economic restructuring) is utilized to encourage reinvestment and preservation and to entice businesses, customers, visitors, and downtown residents to the historic district. The unique assets of downtown Brenham are promoted, such as, its distinctive architecture, pedestrian-friendly access, local ownership, and historical significance. Under the direction of the Main Street Board, the program partners with the Chamber of

Commerce, the Convention and Visitors Bureau, the Hotel Occupancy Tax Board, the BCDC, and a number of community volunteers to accomplish objectives that will preserve the heart of the community.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 122,078	Manager	1.00
Supplies	3,550	Administrative Assistant	1.00
Maintenance	0		<hr/>
Services	7,510	Total	2.00
Non-Capital	0		
Capital	0		
Sundries	<u>67,250</u>		
<b>Total</b>	<b>\$ 200,388</b>		

DEPT 125 – MAIN STREET/COMMUNITY DEVELOPMENT DEPARTMENT

GOALS AND OBJECTIVES

Department goals and objectives align best with the City’s strategic objective for Economic Development .

-  Pursue economic development through tourism by promoting downtown as a shopping and dining destination;
-  Educate the public on the importance of preserving the community’s architectural heritage;
-  Encourage the development of stagnant properties;
-  Consider and develop alternative sources of funding for specific improvement projects;
-  Entice the interest and support of the public in downtown revitalization efforts;
-  Increase attendance and support of downtown events;
-  Promote business retention, expansion and recruitment in the historic district;
-  Enhance the aesthetic appeal of downtown by promoting historic preservation and quality design; and
-  Sustain National Recognition of Main Street Brenham.

PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
Downtown reinvestment \$	\$184,985	\$619,859	\$1,708,250	\$1,200,000
# Downtown events	10	10	8	9
# Event visitors	23,000	34,000	24,000	26,000
Volunteer hours logged	1,497	1,600	1,650	1,750
National Main St Recognition	Yes	Yes	Yes	Yes
Facilitated Main St/HOT Board Meetings	na	10	16	18

## DEPT 125 – MAIN STREET/COMMUNITY DEVELOPMENT DEPARTMENT

## DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
INFRA	Downtown Master Plan	10,000	402.00

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
INFRA	Wayfinding signage master plan	30,000	2011
INFRA	Historic asset survey	20,000	2011
INFRA	Community entrance signs	15,000	2011
INFRA	Wayfinding vehicular/directional signage	30,000	2012

DEPT 125 – MAIN STREET/COMMUNITY DEVELOPMENT DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET VS		2009 ADOPTED BUDGET VS		
		2006	2007	2008	2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	2009 PROJECTED RESULTS INC/(DEC)	%	2009 AMENDED BUDGET INC/(DEC)	%
5-125-101.00	SALARIES & WAGES	0	0	87,442	91,434	91,434	91,281	92,204	925	1.01%	772	0.84%
5-125-102.00	OVERTIME PAY	0	0	192	2,200	2,200	42	100	58	138.10%	(2,100)	-95.45%
5-125-103.00	OASDI/MEDICARE	0	0	6,353	7,221	7,221	6,355	6,655	300	4.72%	(566)	-7.84%
5-125-103.02	MATCHING RETIREMENT	0	0	9,174	8,738	8,738	8,546	8,172	(374)	-4.38%	(566)	-6.48%
5-125-105.00	LONGEVITY PAY	0	0	535	645	645	688	870	182	26.45%	225	34.88%
5-125-106.00	MEDICAL INSURANCE	0	0	10,244	12,645	12,645	12,426	13,401	977	7.86%	758	5.99%
5-125-106.01	LIFE INSURANCE	0	0	335	351	351	381	356	(25)	-6.56%	5	1.42%
5-125-106.02	LONG TERM DISABILITY	0	0	165	174	174	189	176	(13)	-6.88%	2	1.15%
5-125-107.00	WORKERS' COMPENSATION	0	0	131	212	212	141	140	(1)	-0.71%	(72)	-33.96%
5-125-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
	TOTAL PERSONNEL	0	0	114,571	123,620	123,620	120,049	122,078	2,029	1.69%	(1,542)	-1.25%
5-125-204.00	POSTAGE	0	0	161	1,000	1,000	432	250	(182)	-42.13%	(750)	-75.00%
5-125-205.00	OFFICE SUPPLIES	0	0	1,676	1,000	1,000	517	550	33	6.38%	(450)	-45.00%
5-125-206.00	EMPLOYEE RELATIONS	0	0	92	1,000	1,000	579	250	(329)	-56.82%	(750)	-75.00%
5-125-207.00	REPRODUCTION & PRINTING	0	0	1,165	2,150	2,150	1,145	2,500	1,355	118.34%	350	16.28%
5-125-212.00	COMPUTER SUPPLIES	0	0	2,012	1,500	1,500	1,000	0	(1,000)	-100.00%	(1,500)	-100.00%
5-125-213.00	COMMUNICATIONS EQUIPMENT	0	0	10	0	0	100	0	(100)	-100.00%	0	-
	TOTAL SUPPLIES	0	0	5,116	6,650	6,650	3,773	3,550	(223)	-5.91%	(3,100)	-46.62%
5-125-306.00	STREET LIGHTING/SIGNALS	0	0	0	0	0	0	0	0	-	0	-
	TOTAL MAINTENANCE	0	0	0	0	0	0	0	0	-	0	-
5-125-403.00	TELEPHONE	0	0	355	509	509	985	1,010	25	2.54%	501	98.43%
5-125-409.00	ADVERTISEMENT	0	0	330	20,000	0	1,482	6,500	5,018	338.60%	6,500	-
5-125-450.00	OTHER SERVICES	0	0	73	0	0	70	0	(70)	-100.00%	0	-
	TOTAL SERVICES	0	0	758	20,509	509	2,537	7,510	4,973	196.02%	7,001	1375.44%
5-125-715.00	OTHER CAPITAL OUTLAY	0	0	0	22,000	22,000	23,580	0	(23,580)	-100.00%	(22,000)	-100.00%
	TOTAL NON-CAPITAL	0	0	0	22,000	22,000	23,580	0	(23,580)	-100.00%	(22,000)	-100.00%
5-125-908.00	SEMINARS/MEMBERSHIP/TRAVE	0	0	4,398	9,000	9,000	7,745	7,750	5	0.06%	(1,250)	-13.89%
5-125-908.10	MILEAGE	0	0	1,926	1,500	1,500	2,712	2,500	(212)	-7.82%	1,000	66.67%
5-125-948.00	DOWNTOWN EXPENSE-OTHER	0	57,000	31,980	25,000	22,306	24,328	12,500	(11,828)	-48.62%	(9,806)	-43.96%
5-125-948.10	DOWNTOWN IMPROVEMENTS	19,165	12,959	16,348	0	0	0	0	0	-	0	-
5-125-948.20	COUNTRY FLAVORS FESTIVAL	0	0	0	0	0	(6,100)	15,000	21,100	-345.90%	15,000	-
5-125-948.30	MAIN ST 10TH ANNIVERSARY	0	0	0	0	0	2,000	0	(2,000)	-100.00%	0	-
5-125-948.40	CHRISTMAS STROLL	0	0	0	0	0	0	7,500	7,500	-	7,500	-
5-125-948.50	HOT NIGHTS, COOL TUNES	0	0	0	0	0	0	17,000	17,000	-	17,000	-
5-125-959.00	MAIN ST INCENTIVE AWARDS	2,082	3,946	775	11,225	0	0	0	0	-	0	-
5-125-961.50	FARMER'S MARKET EXPENSE	1,147	1,249	3,321	0	0	2,001	5,000	2,999	149.89%	5,000	-
5-125-961.62	COMPREHENSIVE PLAN UPDATE	0	0	0	0	2,694	2,694	0	(2,694)	-100.00%	(2,694)	-100.00%
	TOTAL SUNDRIES	22,394	75,154	58,748	46,725	35,500	35,380	67,250	31,870	90.08%	31,750	89.44%
	TOTAL DEPARTMENT	22,394	75,154	179,193	219,504	188,279	185,319	200,388	15,069	8.12%	12,109	6.43%

TRANSFER FROM UTILITIES	% FY09	ALLOCATION				% FY10
102 ELECTRIC FUND	21.46%	47,101	40,401	39,765	41,367	20.64%
103 GAS FUND	4.14%	9,078	7,786	7,664	7,358	3.67%
104 WATER FUND	2.79%	6,132	5,260	5,177	5,028	2.51%
105 WASTEWATER FUND	2.21%	4,855	4,164	4,099	5,002	2.50%
106 SANITATION FUND	2.86%	6,280	5,386	5,302	5,733	2.86%
TOTAL FROM UTILITIES	33.46%	73,445	62,997	62,007	64,487	32.18%
TOTAL REMAINING GENERAL FUND	66.54%	146,059	125,282	123,312	135,901	67.82%
TOTAL	100.00%	219,504	188,279	185,319	200,388	100.00%

**DEPT 131 – MAINTENANCE/CENTRAL WAREHOUSE DEPARTMENT**

**\$712,774**



The Maintenance/Central Warehouse consists of facility maintenance, vehicle maintenance, and central warehouse functions. The department is responsible for preventative maintenance and repairs on all City buildings, vehicles, and equipment. Typical building maintenance includes routine A/C, heating, and elevator services. Vehicle maintenance includes brake, engine tune-ups and overhauls and hydraulics. Central warehouse stocks all

inventory for public utilities and supplies for the operating departments. Such items as safety supplies, paper goods, cleaners, small tools, repair parts, chemicals, lights, pumps, and motors can be found in inventory. The department is responsible for all shipping and receiving for the City of Brenham.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 419,731	Superintendent	1.00
Supplies	33,813	Assistant Superintendent	1.00
Maintenance	89,100	Senior Mechanic	1.00
Services	160,589	Maintenance Tech III	1.00
Non-Capital	3,000	Aquatics Maint Tech	1.00
Capital	0	Warehouse Clerk	1.00
Sundries	6,541	Mechanic	1.00
	<hr/>	Maintenance Tech I	1.00
<b>Total</b>	<b>\$712,774</b>	<b>Total</b>	<hr/> <b>8.00</b>

**DEPT 131 – MAINTENANCE/CENTRAL WAREHOUSE DEPARTMENT**

**GOALS AND OBJECTIVES**

Department goals and objectives align best with the City’s strategic objective for City Services .

-  Continue preventative maintenance on all City buildings and vehicles;
-  Ensure all buildings are in compliance with City, state and federal codes by evaluating energy management of City owned buildings and inspecting roofs that have been replaced in the last three years to ensure warranty validation by the manufacturer;
-  Conduct frequent walk-through of new facilities to avoid any issues that require correction by contractor warranty or by maintenance department; and
-  Provide additional job and safety training for staff.

**PERFORMANCE MEASURES**

FACTOR	FY07A	FY08A	FY09P	FY10B
<b>Building Maintenance</b>				
- Remodel projects	6	14	5	5
- New construction	na	na	4	0
- Roof repairs (major)	4	3	2	3
- HVAC repairs (major)	4	9	0	2
<b>Vehicle Maintenance</b>				
- Brake repairs	200	200	223	225
- Oil changes	955	945	960	975
- State inspections	na	na	150	150
<b>Service Calls</b>				
- Facility maintenance	875	900	885	900
- Vehicle maintenance	955	945	930	975

**DEPT 131 – MAINTENANCE/CENTRAL WAREHOUSE DEPARTMENT****DECISION PACKAGES FUNDED**

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

**DECISION PACKAGES UNFUNDED**

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
HR	Add Maintenance Tech I	42,625	Personnel

**STRATEGIC PLAN – CIP**

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
HR	Add Maintenance Tech I	46,628	2012
VE/EQ	Replace 1999 Ford Service Pickup	41,900	2014
INFRA	Replace HVAC City Hall	150,000	2011
INFRA	Repaint Central Warehouse	30,000	2011
INFRA	Inventory pallet upgrade	10,000	2012
INFRA	Replace HVAC Central Warehouse	30,000	2014

DEPT 132 – MAINTENANCE/CENTRAL WAREHOUSE DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
		ACTUALS	2009	2009	2009	2010	VS		VS			
		2006	2007	2008	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET	2009 PROJECTED RESULTS	2009 AMENDED BUDGET		
									INC/(DEC)	%		
5-131-101.00	SALARIES & WAGES	272,812	283,640	277,733	286,390	286,390	281,199	289,514	8,315	2.96%	3,124	1.09%
5-131-102.00	OVERTIME PAY	3,678	3,880	2,855	4,000	4,000	3,416	4,000	584	17.10%	0	0.00%
5-131-103.00	OASDI/MEDICARE	21,007	22,131	20,774	22,990	22,990	20,258	21,579	1,321	6.52%	(1,411)	-6.14%
5-131-103.02	MATCHING RETIREMENT	26,816	31,306	29,755	27,761	27,761	27,335	26,501	(834)	-3.05%	(1,260)	-4.54%
5-131-105.00	LONGEVITY PAY	4,615	4,873	3,900	4,375	4,375	4,256	4,660	404	9.49%	285	6.51%
5-131-105.01	EDUCATION/MISCELLANEOUS	0	4,800	4,800	4,800	4,800	4,800	4,800	0	0.00%	0	0.00%
5-131-105.02	OTHER PAY	266	266	267	500	500	205	0	(205)	-100.00%	(500)	-100.00%
5-131-105.03	STANDBY	4,902	4,066	0	0	0	0	0	0	-	0	-
5-131-106.00	MEDICAL INSURANCE	55,018	52,862	56,167	60,325	60,325	55,865	60,930	5,065	9.07%	605	1.00%
5-131-106.01	LIFE INSURANCE	1,334	1,342	1,061	1,104	1,104	1,180	1,142	(38)	-3.22%	38	3.44%
5-131-106.02	LONG TERM DISABILITY	534	539	522	546	546	581	565	(16)	-2.75%	19	3.48%
5-131-107.00	WORKERS' COMPENSATION	10,360	5,301	5,980	5,897	5,897	6,094	6,040	(54)	-0.89%	143	2.42%
5-131-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-131-118.00	ACCRUED COMP TIME	2,214	(2,190)	0	0	0	0	0	0	-	0	-
	TOTAL PERSONNEL	403,556	412,816	403,814	418,688	418,688	405,189	419,731	14,542	3.59%	1,043	0.25%
5-131-201.00	CHEMICALS	0	183	584	1,000	1,000	0	500	500	-	(500)	-50.00%
5-131-202.00	FUEL	7,030	5,019	7,379	6,222	6,222	3,458	4,613	1,155	33.40%	(1,609)	-25.86%
5-131-203.00	TOOLS/SMALL EQUIPMENT	4,294	6,713	5,664	6,000	6,000	3,850	5,000	1,150	29.87%	(1,000)	-16.67%
5-131-204.00	POSTAGE & FREIGHT	168	635	831	1,500	1,500	657	1,000	343	52.21%	(500)	-33.33%
5-131-205.00	OFFICE SUPPLIES	1,060	1,124	655	800	800	501	600	99	19.76%	(200)	-25.00%
5-131-206.00	EMPLOYEE RELATIONS	768	606	1,249	1,200	1,200	950	1,000	50	5.26%	(200)	-16.67%
5-131-207.00	REPRODUCTION/PRINTING	546	223	344	500	500	800	500	(300)	-37.50%	0	0.00%
5-131-208.00	CLOTHING	4,300	688	2,738	4,500	4,500	3,510	6,500	2,990	85.19%	2,000	44.44%
5-131-209.00	EDUCATIONAL	70	43	0	2,000	2,000	1,950	100	(1,850)	-94.87%	(1,900)	-95.00%
5-131-210.00	BOTANICAL & AGRICULTURAL	49	47	39	300	300	162	100	(62)	-38.27%	(200)	-66.67%
5-131-211.00	CLEANING AND JANITORIAL	5,952	4,119	4,706	6,000	6,000	4,301	6,000	1,699	39.50%	0	0.00%
5-131-212.00	COMPUTER SUPPLIES	7,016	3,814	2,055	8,300	8,300	5,626	500	(5,126)	-91.11%	(7,800)	-93.98%
5-131-213.00	COMMUNICATIONS EQUIPMENT	276	453	252	800	800	193	600	407	210.88%	(200)	-25.00%
5-131-218.00	PHOTOGRAPHY	0	0	113	500	500	50	100	50	100.00%	(400)	-80.00%
5-131-221.00	SAFETY/FIRST AID SUPPLIES	874	1,418	1,325	2,500	2,500	1,788	1,500	(288)	-16.11%	(1,000)	-40.00%
5-131-223.00	SMALL APPLIANCES	142	186	197	500	500	143	200	57	39.86%	(300)	-60.00%
5-131-250.00	OTHER SUPPLIES	4,760	4,663	4,450	6,000	6,000	4,041	5,000	959	23.23%	(1,000)	-16.67%
	TOTAL SUPPLIES	37,305	29,935	32,581	48,622	48,622	31,980	33,813	1,833	5.73%	(14,809)	-30.46%
5-131-303.00	VEHICLES/LARGE EQUIPMENT	1,220	3,234	5,606	3,000	3,000	2,734	3,000	266	9.73%	0	0.00%
5-131-304.00	MACHINERY/EQUIPMENT	381	13,712	2,126	3,000	3,000	1,272	2,000	728	57.23%	(1,000)	-33.33%
5-131-309.00	COMMUNICATION/PHOTO EQUIP	97	0	0	300	300	0	0	0	-	(300)	-100.00%
5-131-310.00	LAND/GROUNDS	0	1,206	493	2,000	2,000	300	1,000	700	233.33%	(1,000)	-50.00%
5-131-312.00	BUILDINGS/APPLIANCES	26,457	24,993	26,120	38,200	38,200	30,789	29,000	(1,789)	-5.81%	(9,200)	-24.08%
5-131-313.00	COMPUTER/OFFICE EQUIPMENT	9	55	0	500	500	0	100	100	-	(400)	-80.00%
5-131-316.00	JANITORIAL	67,485	64,721	76,564	52,680	52,680	51,695	53,000	1,305	2.52%	320	0.61%
5-131-350.00	OTHER MAINTENANCE	148	738	1,013	2,000	2,000	897	1,000	103	11.48%	(1,000)	-50.00%
	TOTAL MAINTENANCE	95,795	108,660	111,922	101,680	101,680	87,687	89,100	1,413	1.61%	(12,580)	-12.37%
5-131-401.00	ELECTRICAL	92,050	98,390	127,646	127,762	127,762	102,140	113,607	11,467	11.23%	(14,155)	-11.08%
5-131-402.00	AUDITS/CONSULTANTS FEES	290	840	840	4,000	4,000	1,160	1,500	340	29.31%	(2,500)	-62.50%
5-131-403.00	TELEPHONE	481	0	1,850	1,782	1,782	3,301	2,843	(458)	-13.87%	1,061	59.54%
5-131-404.00	GAS	8,336	9,006	5,708	11,700	11,700	3,108	3,203	95	3.06%	(8,497)	-72.62%
5-131-405.00	WATER	2,273	2,270	2,440	3,000	3,000	2,038	2,500	462	22.67%	(500)	-16.67%
5-131-406.00	SEWER	2,079	2,049	2,315	2,000	2,000	1,180	1,090	(90)	-7.63%	(910)	-45.50%
5-131-406.50	GARBAGE	4,392	4,465	4,744	4,396	4,396	4,225	4,396	171	4.05%	0	0.00%
5-131-406.60	TRNSF STAT/LANDFILL FEES	369	0	0	600	600	300	0	(300)	-100.00%	(600)	-100.00%
5-131-408.00	RENTAL & LEASES	0	528	0	1,000	1,000	350	1,000	650	185.71%	0	0.00%
5-131-409.00	ADVERTISEMENTS	0	567	0	500	500	0	500	500	-	0	0.00%
5-131-410.00	PHYSICALS	0	340	0	200	200	53	200	147	277.36%	0	0.00%
5-131-422.00	CONTRACT LABOR	0	0	0	750	750	0	750	750	-	0	0.00%
5-131-424.00	SERVICE CONTRACTS	18,885	28,334	31,775	55,000	55,000	39,105	25,000	(14,105)	-36.07%	(30,000)	-54.55%
5-131-450.00	OTHER SERVICES	4,442	3,843	4,996	4,000	4,000	3,408	4,000	592	17.37%	0	0.00%
	TOTAL SERVICES	133,598	150,632	182,314	216,690	216,690	160,368	160,589	221	0.14%	(56,101)	-25.89%
5-131-702.00	BUILDINGS	0	0	10,100	42,600	42,600	40,699	0	(40,699)	-100.00%	(42,600)	-100.00%
5-131-710.00	MACHINERY/EQUIPMENT	0	765	0	2,500	2,500	1,200	0	(1,200)	-100.00%	(2,500)	-100.00%
5-131-712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	1,500	1,500	1,131	3,000	1,869	165.25%	1,500	100.00%
5-131-713.00	VEHICLES/LARGE EQUIPMENT	0	0	14,050	0	0	0	0	0	-	0	-
	TOTAL NON-CAPITAL	0	765	24,150	46,600	46,600	43,030	3,000	(40,030)	-93.03%	(43,600)	-93.56%
5-131-901.00	LIAB/CASUALTY INSURANCE	3,424	3,052	3,492	3,954	3,954	3,658	3,841	183	5.00%	(113)	-2.86%
5-131-908.00	SEMINARS/MEMBERSHIP/TRAVEL	4,352	217	14	3,000	3,000	2,014	2,000	(14)	-0.70%	(1,000)	-33.33%
5-131-908.10	MILEAGE	583	0	6	500	500	202	500	298	147.52%	0	0.00%
5-131-950.00	OTHER SUNDRY	0	0	397	200	200	65	200	135	207.69%	0	0.00%
	TOTAL SUNDRIES	8,359	3,269	3,909	7,654	7,654	5,939	6,541	602	10.14%	(1,113)	-14.54%
	TOTAL DEPARTMENT	678,613	706,077	758,691	839,934	839,934	734,193	712,774	(21,419)	-2.92%	(127,160)	-15.14%

TRANSFER FROM UTILITIES

	% FY09	ALLOCATION	% FY10
102 ELECTRIC FUND	44.62%	374,747	42.92%
103 GAS FUND	12.95%	108,743	11.50%
104 WATER FUND	12.48%	104,815	11.87%
105 WASTEWATER FUND	11.21%	94,123	11.81%
106 SANITATION FUND	5.35%	44,952	5.35%
TOTAL FROM UTILITIES	86.60%	727,380	83.46%
TOTAL REMAINING GENERAL FUND	13.40%	112,554	16.54%
TOTAL	100.00%	839,934	100.00%

**DEPT 133 – FINANCE DEPARTMENT**

**\$885,924**



The Finance Division is responsible for the City's fiscal administration and provides financial and budget support City-wide. The Accounting Department ensures the integrity of the City's accounting services and consists of the following functions: accounts receivable/payable, cash and treasury management, general ledger, grant accounting, financial reporting, fixed assets, payroll, and procurement card management.

The Budget Department has primary responsibility for preparing and monitoring the general fund, utility funds, internal service, special revenue and grant funds. The annual strategic plan is updated and presented to Council, City Manager, Citizens and staff. This department also utilizes 3<sup>rd</sup> party pricing models in the development of utility rate tariffs that will sustain projected utility operating and capital plans.

The Purchasing Department oversees the purchasing function and is responsible for developing bid specifications jointly with City departments, obtaining bids through advertising, and establishing and monitoring price agreements/contracts and issuing purchase orders.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 663,381	Chief Financial Officer	1.00
Supplies	32,850	Assistant Director	1.00
Maintenance	500	Accounting Manager	1.00
Services	173,118	Budget Officer	1.00
Non-Capital	0	Accounting Supervisor	1.00
Capital	0	Budget Assistant	1.00
Sundries	16,075	Accounts Payable Clerk	1.00
	<hr/>	Accounts Receivable Clerk	1.00
Total	\$ 885,924	Purchasing Agent	1.00
		Fixed Asset Clerk	1.00
		Student Clerk	0.39
			<hr/>
		Total	10.39

DEPT 133 – FINANCE DEPARTMENT

GOALS AND OBJECTIVES

Department goals and objectives align best with the City’s strategic objective for Financial Structure .

-  Provide accurate and timely financial information to Council, City Manager, Citizens and Staff;
-  Ensure fiscal practices are in compliance with the City’s financial policies, ordinances and state statutes;
-  Maintain fund balances and working capital at sufficient levels to protect the City’s creditworthiness and provide reserves for unforeseen emergencies;
-  Monitor utility fund revenues so that utility rates remain competitive and are sufficient to cover ongoing operating and capital needs; and
-  Administer federal and state grants to ensure compliance with grant requirements.

PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
Accounting				
- Accounts payable transactions	6,585	6,504	7,487	7,500
- Payroll transactions	7,056	7,178	6,962	7,100
Purchasing				
- Total purchase orders	741	778	816	854
- Bids	22	16	19	20
Financial reports				
- Management financials	4	4	4	4
- CAFR auditor opinion	Unqualified	Unqualified	Unqualified	Unqualified
- GFOA CAFR award	0	1	1	1
Budget management				
- # Budget amendments	3	2	4	4
- GFOA budget awards	0	0	0	1
- Performance reports	4	4	4	4

**DEPT 133 – FINANCE DEPARTMENT**

**DECISION PACKAGES FUNDED**

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

**DECISION PACKAGES UNFUNDED**

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

**STRATEGIC PLAN – CIP**

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
NA	None		

DEPT 133 – FINANCE DEPARTMENT

FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET VS		2010 ADOPTED BUDGET VS		
	2006	ACTUALS 2007	2008	2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	2009 PROJECTED RESULTS INC/(DEC)	%	2009 AMENDED BUDGET INC/(DEC)	%
5-133-101.00 SALARIES & WAGES	456,010	420,568	478,023	506,545	506,545	508,907	512,252	3,351	0.66%	5,713	1.13%
5-133-102.00 OVERTIME PAY	9,987	6,556	970	1,000	1,000	1,079	1,100	21	1.95%	100	10.00%
5-133-103.00 OASDI/MEDICARE	35,223	32,240	35,929	39,368	39,368	36,859	38,322	1,463	3.97%	(1,046)	-2.66%
5-133-103.02 MATCHING RETIREMENT	45,387	45,984	49,960	47,465	47,465	48,169	45,352	(2,816)	-5.85%	(2,112)	-4.45%
5-133-105.00 LONGEVITY PAY	7,873	6,350	6,148	5,725	5,725	5,687	5,182	(499)	-8.72%	(537)	-9.38%
5-133-105.01 EDUCATION/MISCELLANEOUS	0	0	0	0	0	0	0	0	-	0	-
5-133-105.02 OTHER PAY	851	493	37	0	0	182	0	(182)	-100.00%	0	-
5-133-105.03 STANDBY	0	0	0	0	0	0	0	0	-	0	-
5-133-106.00 MEDICAL INSURANCE	61,547	54,857	53,067	59,813	59,813	56,658	57,282	624	1.10%	(2,531)	-4.23%
5-133-106.01 LIFE INSURANCE	2,290	1,984	1,800	1,935	1,935	2,124	2,050	(65)	-3.08%	124	6.41%
5-133-106.02 LONG TERM DISABILITY	912	810	885	957	957	1,047	1,015	(32)	-3.08%	58	6.06%
5-133-107.00 WORKERS' COMPENSATION	1,120	542	720	756	756	791	800	13	1.69%	48	6.35%
5-133-116.00 SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-133-118.00 ACCRUED COMP TIME	(2,781)	1,744	0	0	0	0	0	0	-	0	-
TOTAL PERSONNEL	618,419	572,128	627,538	663,564	663,564	661,503	663,311	1,878	0.28%	(183)	-0.03%
5-133-204.00 POSTAGE & FREIGHT	2,922	3,060	3,025	4,000	4,000	3,480	4,000	520	14.99%	0	0.00%
5-133-205.00 OFFICE SUPPLIES	13,776	15,443	11,368	16,000	16,000	10,605	12,000	1,395	13.18%	(4,000)	-25.00%
5-133-206.00 EMPLOYEE RELATIONS	169	731	553	690	690	860	700	(110)	-12.77%	60	8.70%
5-133-207.00 REPRODUCTION & PRINTING	12,635	11,218	13,391	13,000	13,000	14,652	12,000	(2,652)	-18.11%	(1,000)	-7.69%
5-133-208.00 CLOTHING	0	2,648	0	0	0	0	0	0	-	0	-
5-133-209.00 EDUCATIONAL	1,582	531	951	1,500	1,500	320	1,000	680	212.50%	(500)	-33.33%
5-133-211.00 CLEANING AND JANITORIAL	0	0	0	0	0	23	0	(23)	-100.00%	0	-
5-133-212.00 COMPUTER SUPPLIES	10,022	5,515	3,606	3,500	3,500	3,316	2,800	(466)	-14.00%	(650)	-18.57%
5-133-213.00 COMMUNICATIONS EQUIPMENT	0	0	280	0	0	100	100	0	0.00%	100	-
5-133-223.00 SMALL APPLIANCES	0	0	40	100	100	0	100	100	-	0	0.00%
5-133-250.00 OTHER SUPPLIES	2	30	263	50	50	19	0	31	163.10%	0	0.00%
TOTAL SUPPLIES	41,109	39,175	33,476	38,840	38,840	33,375	32,800	(525)	-1.55%	(5,990)	-15.42%
5-133-313.00 COMPUTER/OFFICE EQUIPMENT	0	505	8	500	500	100	500	400	400.00%	0	0.00%
TOTAL MAINTENANCE	0	505	8	500	500	100	500	400	400.00%	0	0.00%
5-133-402.00 AUDITS/CONSULTANTS FEES	36,764	36,258	68,745	87,000	87,000	87,000	62,500	(24,454)	-28.11%	(24,454)	-28.11%
5-133-402.90 APPRAISAL DISTRICT COSTS	59,436	62,474	0	0	0	0	0	0	-	0	-
5-133-403.00 TELEPHONE	0	0	280	509	509	684	600	(24)	-3.5%	151	29.67%
5-133-407.00 LEGAL NOTICES	1,675	3,076	2,216	3,250	3,250	2,944	3,200	306	10.33%	0	0.00%
5-133-408.00 RENTAL/LEASES	0	0	15	0	0	0	0	0	-	0	-
5-133-409.00 ADVERTISEMENTS	446	40	82	250	250	0	200	250	-	0	0.00%
5-133-410.00 PHYSICALS	0	177	116	130	130	0	100	130	-	0	0.00%
5-133-422.00 CONTRACT LABOR	0	0	0	0	0	0	0	0	-	0	-
5-133-424.00 SERVICE CONTRACTS	31,176	32,729	36,102	38,000	38,000	37,733	79,444	41,721	110.50%	41,454	109.09%
5-133-450.00 OTHER SERVICES	11,827	522	4,413	2,000	2,000	19,212	26,800	7,616	39.6%	24,828	1241.40%
TOTAL SERVICES	141,324	135,276	111,969	131,139	131,139	147,573	173,100	25,545	17.3%	41,979	32.01%
5-133-712.00 OFFICE FURNITURE/EQUIPMENT	3,592	1,529	0	0	0	0	0	0	-	0	-
TOTAL NON-CAPITAL	3,592	1,529	0	0	0	0	0	0	-	0	-
5-133-901.00 LIAB/CASUALTY INSURANCE	0	0	0	0	0	71	5	4	5.6%	75	-
5-133-907.00 ELECTION EXPENSE	6,778	0	0	0	0	0	0	0	-	0	-
5-133-908.00 SEMINARS/MEMBERSHIP/TRAVEL	9,614	10,191	11,438	15,500	15,500	10,099	14,000	3,901	38.4%	(1,500)	-9.68%
5-133-908.10 MILEAGE	842	649	986	1,500	1,500	1,584	1,500	(84)	-5.3%	0	0.00%
5-133-950.00 OTHER SUNDRIES	1,037	602	529	700	700	250	500	250	100.00%	(200)	-28.57%
TOTAL SUNDRIES	18,270	11,443	12,953	17,700	17,700	12,004	16,005	4,071	33.5%	(1,625)	-9.18%
TOTAL DEPARTMENT	822,715	760,055	785,944	851,743	851,743	854,555	885,944	31,369	3.6%	34,181	4.01%

TRANSFER FROM UTILITIES	% FY09	ALLOCATION				% FY10
102 ELECTRIC FUND	56.24%	479,034	479,034	480,615	457,707	51.66%
103 GAS FUND	10.28%	87,529	87,529	87,817	77,185	8.71%
104 WATER FUND	7.78%	66,266	66,266	66,485	57,762	6.52%
105 WASTEWATER FUND	5.84%	49,753	49,753	49,917	57,464	6.49%
106 SANITATION FUND	3.07%	26,152	26,152	26,238	25,973	2.93%
TOTAL FROM UTILITIES	83.21%	708,734	708,734	711,074	676,091	76.31%
TOTAL REMAINING GENERAL FUND	16.79%	143,009	143,009	143,481	209,833	23.69%
TOTAL	100.00%	851,743	851,743	854,555	885,924	100.00%

**DEPT 147 – PUBLIC INFORMATION/GRAPHICS DEPARTMENT**

**\$403,362**



The Public Information and Graphics Department provides information about the City of Brenham’s services to residents and visitors. The department is responsible for the City’s website, media relations, promoting special events, desk top publishing and graphic services for City departments. It serves as a communications link between the City of Brenham’s municipal government and its citizens. During the time of emergencies, this office also serves as City spokesperson. Geographical Information Services (GIS), which are part of this department, incorporate graphical features with tabular data, usually represented in a map form. GIS operates on many levels. On the most basic level, GIS is used as computer cartography, i.e. mapping. The real power

in GIS is through using spatial and statistical methods to analyze attribute and geographic information. The end result of the analysis can be derivative information, interpolated information or prioritized information.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 147,897	Public Information Manager	1.00
Supplies	14,200	GIS Technician	1.00
Maintenance	0		<hr/>
Services	37,935	Total	2.00
Non-Capital	0		
Capital	0		
Sundries	203,330		
	<hr/>		
Total	\$ 403,362		

DEPT 147 – PUBLIC INFORMATION/GRAPHICS DEPARTMENT

GOALS AND OBJECTIVES

Department goals and objectives align best with the City’s strategic objective for City Services .

- Develop a training class on crisis communications and media response for first responders;
- Redesign the City’s website;
- Provide pictometry training for all end-users within the City; and
- Launch ArcGIS server to provide access to City maps, including aerials, for employees and citizens.

PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
Media				
- # of press meetings	25	25	30	30
- # of news stories	162	143	175	180
- # of ads (per month)	24	36	24	30
Graphics/Maps				
- # of graphic projects	138	145	175	190
- # of map projects	95	109	120	125
Website maintenance (hours)	0	175	460	460
Community services				
- # of outside agencies supported	10	10	10	11

DEPT 147 – PUBLIC INFORMATION/GRAPHICS DEPARTMENT

DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
IT	Replacement of HP plotter	40,000	2014

DEPT 147 – PUBLIC INFORMATION/GRAPHICS DEPARTMENT

FOR FISCAL YEAR ENDING SEPTEMBER 30,								2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
		ACTUALS		2009		2009		VS		VS		
		2007	2008	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET	2009 PROJECTED RESULTS	2009 AMENDED BUDGET	INC/(DEC)	%	
								INC/(DEC)	%	INC/(DEC)	%	
5-147-101.00	SALARIES AND WAGES	94,419	99,538	105,758	109,606	109,606	107,536	2,376	2.21%	306	0.28%	
5-147-102.00	OVERTIME	0	0	0	0	0	0	0	-	0	-	
5-147-103.00	OASDI/MEDICARE	7,071	7,452	7,896	8,505	8,505	7,646	512	6.70%	(347)	-4.08%	
5-147-103.02	MATCHING RETIREMENT	9,071	10,665	11,121	10,246	10,246	10,154	(390)	-3.84%	(482)	-4.70%	
5-147-105.00	LONGEVITY PAY	940	1,108	1,185	1,358	1,358	1,248	172	13.78%	62	4.57%	
5-147-105.02	OTHER PAY	0	0	279	0	0	0	0	-	0	-	
5-147-106.00	MEDICAL INSURANCE	10,946	11,012	11,012	11,893	11,893	13,750	4,108	29.88%	5,965	50.16%	
5-147-106.01	LIFE INSURANCE	471	499	406	425	425	461	(46)	-9.98%	(10)	-2.35%	
5-147-106.02	LONG TERM DISABILITY	188	200	201	210	210	228	(23)	-10.09%	(5)	-2.38%	
5-147-107.00	WORKERS' COMPENSATION	231	126	159	164	164	168	(3)	-1.79%	1	0.61%	
5-147-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	-	0	-	
5-147-118.00	ACCRUED COMP TIME	(65)	(178)	0	0	0	0	0	-	0	-	
	TOTAL PERSONNEL	123,272	130,421	138,018	142,407	142,407	141,191	6,706	4.75%	5,490	3.86%	
5-147-203.00	TOOLS/SMALL EQUIPMENT	115	35	0	100	100	114	36	31.58%	50	50.00%	
5-147-204.00	POSTAGE & FREIGHT	225	46	62	100	100	50	0	0.00%	(50)	-50.00%	
5-147-205.00	OFFICE SUPPLIES	3,445	1,903	8,403	5,000	5,000	1,106	894	80.83%	(3,000)	-60.00%	
5-147-206.00	EMPLOYEE RELATIONS	0	0	0	0	0	219	(219)	-100.00%	0	-	
5-147-207.00	REPRODUCTION/PRINTING	5,905	6,886	3,167	8,500	8,500	8,500	2,000	23.53%	2,000	23.53%	
5-147-208.00	CLOTHING	281	302	0	0	0	0	0	-	0	-	
5-147-209.00	EDUCATIONAL	16	0	0	0	0	0	0	-	0	-	
5-147-211.00	CLEANING AND JANITORIAL	0	3	8	0	0	23	(23)	-100.00%	0	-	
5-147-212.00	COMPUTER SUPPLIES	2,900	10,750	2,891	37,848	37,848	37,848	(36,848)	-97.32%	(36,848)	-97.36%	
5-147-213.00	COMMUNICATION EQUIPMENT	137	48	906	600	600	5	(5)	-100.00%	(600)	-100.00%	
5-147-218.00	PHOTOGRAPHY	86	120	0	0	0	0	0	-	0	-	
5-147-223.00	SMALL APPLIANCES	40	529	0	0	0	0	200	-	200	-	
5-147-250.00	OTHER SUPPLIES	56	390	286	300	300	100	200	200.00%	0	0.00%	
	TOTAL SUPPLIES	13,205	21,012	15,723	52,448	52,448	47,965	(33,765)	-70.40%	(38,248)	-72.93%	
5-147-309.00	COMMUNICATIONS/PHOTO EQUIP	0	0	0	0	0	0	0	-	0	-	
5-147-313.00	COMPUTER/OFFICE EQUIPMENT	0	1,205	1,725	0	0	290	(290)	-100.00%	0	-	
5-147-350.00	OTHER MAINTENANCE	0	117	0	0	0	0	0	-	0	-	
	TOTAL MAINTENANCE	0	1,322	1,725	0	0	290	(290)	-100.00%	0	-	
5-147-401.10	ELECTRICAL-STREET LIGHTS	94,506	86,880	0	0	0	0	0	-	0	-	
5-147-402.00	AUDITS/CONSULTANT FEES	3,500	0	5,000	8,500	8,500	0	8,500	-	0	0.00%	
5-147-403.00	TELEPHONE	1,248	608	661	927	927	1,290	145	11.24%	508	54.80%	
5-147-405.00	WATER	145	157	157	0	0	0	0	-	0	-	
5-147-409.00	ADVERTISEMENTS	0	139	225	0	0	0	0	-	0	-	
5-147-409.10	PUBLIC ED/INFORMATION	19,066	15,051	14,210	14,000	14,000	17,000	(3,000)	-17.65%	0	0.00%	
5-147-424.00	SERVICE CONTRACTS	14,400	8,189	9,432	16,000	16,000	11,042	1,958	17.73%	(3,000)	-18.75%	
5-147-450.00	OTHER SERVICES	440	39,740	3,060	1,000	1,000	800	200	25.00%	0	0.00%	
	TOTAL SERVICES	133,305	150,763	32,744	40,427	40,427	30,132	7,803	25.90%	(2,492)	-6.16%	
5-147-908.00	SEMINARS/MEMBERSHIP/TRAVE	4,672	6,872	8,453	7,500	7,500	7,585	(2,085)	-27.49%	(2,000)	-26.67%	
5-147-908.10	MILEAGE	424	1,326	579	1,000	1,000	332	668	201.20%	0	0.00%	
5-147-924.00	CONTINGENCY	1,105	680	5,803	15,000	15,000	0	15,000	-	0	0.00%	
5-147-926.00	WASHINGTON CO HEALTHY LIVING	29,500	40,000	40,000	40,000	40,000	40,000	0	0.00%	0	0.00%	
5-147-927.00	BRAZOS VALLEY MH & MR	15,000	10,000	0	0	0	0	0	-	0	-	
5-147-928.00	BRAZOS VALLEY COUNCIL	2,500	3,000	0	0	0	0	0	-	0	-	
5-147-932.10	BOYS AND GIRLS CLUB-PROGRAM	37,500	37,500	37,500	37,500	37,500	37,500	0	0.00%	0	0.00%	
5-147-932.11	BOYS & GIRLS CLUB-UTILITIES	26,422	26,736	29,406	30,000	30,000	24,309	5,691	23.41%	0	0.00%	
5-147-932.12	BOYS & GIRLS CLUB-INSURANCE	1,582	1,445	2,171	2,200	2,200	2,021	(179)	-8.14%	(179)	-8.14%	
5-147-932.20	COMMUNITY EDUCATION	20,000	10,000	10,000	10,000	10,000	10,000	0	0.00%	0	0.00%	
5-147-932.30	FAITH MISSION	12,500	17,500	17,500	17,500	17,500	17,500	0	0.00%	0	0.00%	
5-147-932.31	FAITH MISSION-SANITATION CHGS	4,929	4,070	6,383	10,000	10,000	7,298	2,702	37.02%	0	0.00%	
5-147-932.32	THRIFT SHOP-SANITATION CHGS	0	40	308	500	500	183	500	317	173.22%	0	0.00%
5-147-932.70	JOB PARTNERSHIP OF WASH CO	250	250	0	250	250	0	250	-	0	0.00%	
5-147-932.80	NEIGHBORHOOD RESPONSE TEAM	0	0	0	0	0	0	0	-	0	-	
5-147-932.90	PREGNANCY CARE CENTER	3,000	0	0	0	0	0	0	-	0	-	
5-147-932.93	BILLING ASSISTANCE DONATIONS	1,348	0	0	0	0	0	0	-	0	-	
5-147-932.94	LITTLE DRIBBLERS	500	0	0	0	0	0	0	-	0	-	
5-147-932.95	WASH. CO. FOOTBALL	2,000	0	0	0	0	0	0	-	0	-	
5-147-934.00	HERITAGE MUSEUM-UTILITIES	8,715	8,305	10,836	10,000	10,000	9,780	220	2.2%	0	0.00%	
5-147-934.01	HERITAGE MUSEUM-INSURANCE	943	861	1,138	1,150	1,150	1,059	4,059	3,000	283.2%	2,909	252.96%
5-147-950.00	OTHER SUNDRY	78	100	200	0	0	0	0	-	0	-	
5-147-963.00	GOODFELLOWS	14,500	10,000	10,000	10,000	10,000	10,000	0	0.0%	0	0.00%	
5-147-964.00	HOSPICE BRENHAM	15,000	12,000	0	12,000	12,000	12,000	(2,000)	-16.67%	(2,000)	-16.67%	
	TOTAL SUNDRIES	202,467	190,685	180,277	204,600	204,600	179,746	23,584	13.12%	(1,270)	-0.62%	
	TOTAL DEPARTMENT	472,249	494,204	368,488	439,882	439,882	399,324	4,038	1.0%	(36,520)	-8.30%	

TRANSFER FROM UTILITIES

	% FY09	ALLOCATION				% FY10
102 ELECTRIC FUND	57.94%	254,869	254,869	231,369	224,839	55.74%
103 GAS FUND	10.58%	46,525	46,525	42,235	37,880	9.39%
104 WATER FUND	8.09%	35,584	35,584	32,303	28,537	7.07%
105 WASTEWATER FUND	6.02%	26,497	26,497	24,054	28,389	7.04%
106 SANITATION FUND	0.00%	0	0	0	0	0.00%
TOTAL FROM UTILITIES	82.63%	363,474	363,474	329,961	319,645	79.25%
TOTAL REMAINING GENERAL FUND	17.37%	76,408	76,408	69,363	83,717	20.75%
TOTAL	100.00%	439,882	439,882	399,324	403,362	100.00%

DEPT 172 – INFORMATION/TECHNOLOGY DEPARTMENT

\$583,232



The Information Technology Department is responsible for maintenance and management of the City’s computers, servers, telephone system, surveillance cameras, fiber optic and wireless networks. In addition to hardware, the department also supports and maintains several enterprise wide applications, including Microsoft Exchange, Outlook Web Access, Incode, New World Systems, Laser Fiche and Performance Impact

Workplace. The department is responsible for the network connectivity to over 25 buildings, including the installation, configuration and maintenance of the Cisco switches. The department provides desktop support for over 250 users and voicemail accounts.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 334,490	Supervisor	1.00
Supplies	30,550	Network Administrator	1.00
Maintenance	1,500	Security Administrator	1.00
Services	195,518	Infrastructure Administrator	1.00
Non-Capital	0	IT Technician	1.00
Capital	0		<hr/>
Sundries	21,174	Total	5.00
	<hr/>		
Total	\$ 583,232		

## DEPT 172 – INFORMATION TECHNOLOGY DEPARTMENT

## GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services .

-  Upgrade email server to Microsoft Exchange 2007;
-  Install VMWare for server virtualization;
-  Expand wireless mesh network within the City limits;
-  Expand fiber network to the Recycling Center and a second route to the new Police Station;
-  Complete implementation of Network Assessment recommendations; and
-  Upgrade desktop and laptop operating systems to Windows 7.

## PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
# of computers	213	224	250	275
# of physical servers	29	35	25	25
# of wireless access points	9	37	57	77
# of cameras	12	21	25	30

## DEPT 172 – INFORMATION TECHNOLOGY DEPARTMENT

## DECISION PACKAGES FUNDED\*

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
IT	VMWare license, hardware, maint.	49,000	212.00
IT	Wireless mesh expansion**	60,000	814.10

\* FY10 funding out of Equipment Fund created at fiscal year-end 2009 via transfer out of General Fund ABNR.

\*\* Funded by Electric Fund.

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
HR	Network infrastructure administrator	97,437	Personnel

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
HR	Network technician II	56,980	2012
IT	CISCO MARS security software, lic, maint	40,000	2012
IT	Replace phone system	25,000	2014
IT	Wireless mesh expansion**	60,000	2012-14
VE/EQ	Replace van	15,000	2012

\*\* Funded by Electric Fund

DEPT 172 – INFORMATION TECHNOLOGY DEPARTMENT

FOR FISCAL YEAR ENDING SEPTEMBER 30,								2010 ADOPTED BUDGET VS		2010 ADOPTED BUDGET VS	
	2006	ACTUALS 2007	2008	2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	2009 PROJECTED RESULTS INC/(DEC)	%	2009 AMENDED BUDGET INC/(DEC)	%
5-172-101.00 SALARIES & WAGES	204,757	167,620	199,017	201,423	201,423	207,638	246,768	39,130	18.85%	45,345	22.51%
5-172-102.00 OVERTIME PAY	4,189	5,745	986	4,000	4,000	351	429	69	19.66%	(3,580)	-89.50%
5-172-103.00 OASDI/MEDICARE	16,102	13,604	15,410	16,354	16,354	14,819	18,538	3,714	25.06%	2,179	13.32%
5-172-103.02 MATCHING RETIREMENT	20,356	19,473	21,626	19,615	19,615	19,416	22,118	2,696	13.89%	2,497	12.73%
5-172-105.00 LONGEVITY PAY	1,855	1,608	1,488	1,655	1,655	1,306	808	(503)	-38.51%	(852)	-51.48%
5-172-105.01 EDUCATION/MISCELLANEOUS	6,589	8,354	5,942	4,800	4,800	4,800	4,800	0	0.00%	0	0.00%
5-172-105.02 OTHER PAY	496	321	54	0	0	0	0	0	-	0	-
5-172-105.03 STANDBY	0	0	0	0	0	0	0	0	-	0	-
5-172-106.00 MEDICAL INSURANCE	29,459	21,919	24,107	26,648	26,648	28,450	38,678	10,224	35.94%	12,026	45.13%
5-172-106.01 LIFE INSURANCE	1,003	795	722	773	773	884	928	80	9.05%	191	24.71%
5-172-106.02 LONG TERM DISABILITY	399	318	357	383	383	436	477	41	9.40%	94	24.54%
5-172-107.00 WORKERS' COMPENSATION	1,138	484	716	749	749	817	939	122	14.93%	190	25.37%
5-172-116.00 SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-172-118.00 ACCRUED COMP TIME	(1,107)	(601)	0	0	0	0	0	0	-	0	-
TOTAL PERSONNEL	285,235	239,638	270,425	276,400	276,400	278,917	334,490	55,573	19.92%	58,090	21.02%
5-172-202.00 FUEL	1,206	1,111	1,397	1,191	1,191	501	700	199	39.72%	(491)	-41.23%
5-172-203.00 TOOLS/SMALL EQUIPMENT	2,076	2,433	376	2,500	2,500	2,200	1,800	(400)	-18.18%	(700)	-28.00%
5-172-204.00 POSTAGE & FREIGHT	338	34	208	400	400	400	100	18	21.93%	(300)	-75.00%
5-172-205.00 OFFICE SUPPLIES	4,075	2,440	2,026	2,400	2,400	1,000	1,500	500	50.00%	(900)	-37.50%
5-172-206.00 EMPLOYEE RELATIONS	192	18	42	150	150	152	151	(2)	-1.38%	0	0.00%
5-172-207.00 REPRODUCTION & PRINTING	0	16	82	2,500	2,500	500	2,000	1,500	300.00%	(500)	-20.00%
5-172-208.00 CLOTHING	587	1,225	1,509	1,500	1,500	1,434	1,500	66	4.66%	0	0.00%
5-172-209.00 EDUCATIONAL	198	1,419	2,108	2,500	2,500	2,500	2,500	0	0.00%	0	0.00%
5-172-210.00 BOTANICAL & AGRICULTURAL	0	0	0	200	200	0	200	200	-	0	0.00%
5-172-211.00 CLEANING & JANITORIAL	4	31	29	100	100	120	100	(20)	-16.67%	0	0.00%
5-172-212.00 COMPUTER SUPPLIES	35,424	38,430	35,728	64,400	64,400	67,100	11,200	(55,900)	-83.33%	(53,200)	-82.61%
5-172-213.00 COMMUNICATIONS EQUIPMENT	1,146	4,497	4,139	2,000	2,000	2,000	2,000	0	0.00%	0	0.00%
5-172-213.10 NETWORK TECH EQUIPMENT	4,695	8,102	5,184	5,000	5,000	5,618	5,000	(618)	-11.00%	0	0.00%
5-172-218.00 PHOTOGRAPHY	325	565	2	200	200	18	200	182	1011.11%	0	0.00%
5-172-221.00 SAFETY/FIRST AID SUPPLIES	32	9	0	100	100	50	100	50	100.00%	0	0.00%
5-172-223.00 SMALL APPLIANCES	95	0	0	1,500	1,500	1,100	1,000	(100)	-9.00%	(500)	-33.33%
5-172-250.00 OTHER SUPPLIES	1,036	231	114	500	500	85	500	415	488.22%	0	0.00%
TOTAL SUPPLIES	51,429	60,562	52,943	87,141	87,141	84,460	30,550	(53,910)	-63.82%	(56,591)	-64.94%
5-172-301.00 UTILITY LINES	1,791	0	0	500	500	0	0	0	-	(500)	-100.00%
5-172-303.00 VEHICLES/LARGE EQUIPMENT	464	176	49	500	500	125	500	375	300.00%	0	0.00%
5-172-304.00 MACHINERY/EQUIPMENT	789	0	590	0	0	0	0	0	-	0	-
5-172-309.00 COMMUNICATIONS/PHOTO EQUIP	909	0	948	1,000	1,000	0	0	0	-	(1,000)	-100.00%
5-172-312.00 BUILDINGS/APPLIANCES	0	0	40	250	250	100	0	(100)	-100.00%	(250)	-100.00%
5-172-313.00 COMPUTER/OFFICE EQUIPMENT	1,329	299	498	2,000	2,000	0	1,000	1,000	-	(1,000)	-50.00%
5-172-313.10 NETWORK MAINTENANCE	3,113	0	0	3,000	3,000	0	0	0	-	(3,000)	-100.00%
5-172-350.00 OTHER MAINTENANCE	3	0	0	500	500	3	0	(3)	-100.00%	(500)	-100.00%
TOTAL MAINTENANCE	8,397	475	2,124	7,750	7,750	228	1,500	1,272	557.89%	(6,250)	-80.65%
5-172-402.00 AUDITS/CONSULTANTS FEES	0	0	0	0	0	0	0	0	-	0	-
5-172-402.80 SPECIAL SERVICES	0	0	6,539	14,000	14,000	14,000	7,000	(7,000)	-50.00%	(7,000)	-50.00%
5-172-403.00 TELEPHONE	43,354	39,959	38,917	48,080	48,080	49,000	50,000	1,000	2.08%	1,920	3.99%
5-172-409.00 ADVERTISEMENTS	353	67	0	400	400	0	400	400	-	0	0.00%
5-172-410.00 PHYSICALS	0	112	116	200	200	110	200	90	81.82%	0	0.00%
5-172-424.00 SERVICE CONTRACTS	24,226	117,649	117,478	131,418	131,418	130,000	136,938	6,918	5.26%	5,500	4.19%
5-172-424.10 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0	-	0	-
5-172-450.00 OTHER SERVICES	7,380	25,874	139	1,000	1,000	0	1,000	1,000	-	0	0.00%
TOTAL SERVICES	75,312	183,660	163,188	195,098	195,098	193,110	195,538	2,408	1.23%	420	0.22%
5-172-710.00 MACHINERY/EQUIPMENT	0	0	0	4,000	4,000	2,947	0	(2,947)	-100.00%	(4,000)	-100.00%
5-172-712.00 OFFICE FURNITURE/EQUIPMENT	47,455	18,456	2,845	0	0	0	0	0	-	0	-
5-172-714.00 RADIO/RADAR/CAMERAS	1,599	0	0	0	0	0	0	0	-	0	-
TOTAL NON-CAPITAL	49,054	18,456	2,845	4,000	4,000	2,947	0	(2,947)	-100.00%	(4,000)	-100.00%
5-172-901.00 LIAB/CASUALTY INSURANCE	237	213	218	300	300	251	200	23	9.85%	(26)	-8.67%
5-172-908.00 SEMINARS/MEMBERSHIP/TRAVEL	7,566	15,096	18,235	20,000	20,000	20,000	20,000	0	0.00%	0	0.00%
5-172-908.10 MILEAGE	398	1,529	413	700	700	400	700	300	75.00%	0	0.00%
5-172-950.00 OTHER SUNDRY	19	0	0	200	200	0	200	200	-	0	0.00%
TOTAL SUNDRIES	8,220	16,838	18,666	21,200	21,200	20,651	21,100	523	2.39%	(26)	-0.12%
TOTAL DEPARTMENT	477,648	519,628	510,391	591,589	591,589	580,313	583,232	2,919	0.05%	(8,357)	-1.41%

TRANSFER FROM UTILITIES	% FY09	ALLOCATION				% FY10
102 ELECTRIC FUND	21.32%	126,110	126,110	123,706	119,610	20.51%
103 GAS FUND	16.67%	98,597	98,597	96,718	86,307	14.80%
104 WATER FUND	18.31%	108,327	108,327	106,262	105,165	18.03%
105 WASTEWATER FUND	17.66%	104,462	104,462	102,471	104,619	17.94%
106 SANITATION FUND	4.74%	28,024	28,024	27,490	27,628	4.74%
TOTAL FROM UTILITIES	78.69%	465,520	465,520	456,647	443,329	76.01%
TOTAL REMAINING GENERAL FUND	21.31%	126,069	126,069	123,666	139,903	23.99%
TOTAL	100.00%	591,589	591,589	580,313	583,232	100.00%

DEPT 155 – MUNICIPAL COURT

\$341,308



The City of Brenham Municipal Court is the judicial branch of city government. The City of Brenham Municipal Court is dedicated to promoting and upholding the integrity of the Court and building public trust and confidence in the judicial system while maintaining the highest standards in customer service. The Court has jurisdiction over offenses occurring within the City limits and has extra-territorial jurisdiction. The Court adjudicates

Class C misdemeanors punishable by a maximum fine of \$500 and City ordinance violations carrying a maximum fine of \$2,000. The Court processes over 8,500 cases per year. Municipal Court technology and security projects are funded out of the special revenue fund, Courts-Technology/Security Fund. The department also receives revenues from this fund to help offset costs for juvenile case management.

**BUDGET HIGHLIGHTS**

Personnel	\$ 283,707
Supplies	16,654
Maintenance	1,250
Services	33,405
Non-Capital	0
Capital	0
Sundries	6,292
<b>Total</b>	<b>\$341,308</b>

**STAFFING (FTES)**

Administrator	1.00
City Marshall	1.00
Deputy Court Clerk	2.60
<b>Total</b>	<b>4.60</b>
Judges	2.00

DEPT 155 – MUNICIPAL COURT

GOALS AND OBJECTIVES

Department goals and objectives align best with the City’s strategic objective for City Services .

-  Installation of video arraignment;
-  Replace City Marshall’s mobile and vehicle radio system;
-  Purchase two additional handheld citation writers;
-  Obtain TLET’S access for motorcycle officers;
-  Redesign Municipal Court webpage; and
-  Redesign court forms.

PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
# New Cases	7,148	6,423	8,567	8,500
# Dispositions	5,236	3,294	7,147	7,200
# Warrants Issued	575	1,000	806	1,000

DEPT 155 – MUNICIPAL COURT

DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None – DEPT 155	NA	NA
IT	Video Arraignment*	25,000	994.00
IT	Video Arraignment*	<u>50,000</u>	995.00
	Subtotal Video Arraignment	75,000	
VE/EQ	Radio Upgrade*	8,000	994.00
VE/EQ	Handheld Ticket Writers (2)*	8,000	994.00
VE/EQ	TLETS Access for M/C Office *	5,000	994.00

\* Funded by Courts-Technology/Security Fund (Fund 233). See Special Revenues section.

STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
NA	None	NA	NA

DEPT 155 – MUNICIPAL COURT DEPARTMENT

FOR FISCAL YEAR ENDING SEPTEMBER 30,								2010 ADOPTED BUDGET VS 2009 PROJECTED RESULTS		2010 ADOPTED BUDGET VS 2009 AMENDED BUDGET	
	2006	ACTUALS 2007	2008	2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	INC/ (DEC)	%	INC/ (DEC)	%
5-155-101.00 SALARIES & WAGES	135,539	161,060	178,091	209,287	209,287	198,627	213,572	14,945	7.52%	4,285	2.05%
5-155-102.00 OVERTIME PAY	307	153	304	500	500	402	500	98	24.38%	0	0.00%
5-155-103.00 OASDI/MEDICARE	9,672	11,501	12,693	15,660	15,660	13,552	15,056	1,504	11.11%	(604)	-3.86%
5-155-103.02 MATCHING RETIREMENT	10,258	13,140	16,066	16,651	16,651	16,979	19,211	2,222	13.09%	2,550	15.31%
5-155-105.00 LONGEVITY PAY	1,820	1,903	2,520	2,678	2,678	2,665	3,010	395	14.82%	382	14.26%
5-155-105.01 EDUCATION/MISCELLANEOUS	1,800	1,869	1,962	1,800	1,800	2,400	2,410	0	0.00%	600	33.33%
5-155-105.02 OTHER PAY	513	155	228	200	200	50	0	(50)	-100.00%	(200)	-100.00%
5-155-105.03 STANDBY	0	0	0	0	0	0	0	0	-	0	-
5-155-106.00 MEDICAL INSURANCE	21,708	26,072	23,634	28,917	28,917	25,800	27,742	1,982	7.6%	(1,135)	-3.93%
5-155-106.01 LIFE INSURANCE	472	631	570	578	578	663	77	54	8.1%	139	24.05%
5-155-106.02 LONG TERM DISABILITY	190	252	281	286	286	326	365	29	8.9%	69	24.13%
5-155-107.00 WORKERS' COMPENSATION	1,782	1,039	1,012	1,008	1,008	1,087	1,054	(23)	-2.1%	56	5.56%
5-155-116.00 SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-155-118.00 ACCRUED COMP TIME	(1,177)	(974)	(389)	0	0	0	0	0	-	0	-
TOTAL PERSONNEL	182,884	216,801	236,971	277,565	277,565	262,551	283,707	21,156	8.0%	6,142	2.21%
5-155-202.00 FUEL	1,960	2,355	3,524	3,222	3,222	1,714	2,354	540	31.5%	(968)	-30.04%
5-155-203.00 TOOLS/SMALL EQUIPMENT	251	95	0	300	300	300	300	(50)	-16.67%	(50)	-16.67%
5-155-204.00 POSTAGE & FREIGHT	2,928	5,439	6,701	7,000	7,000	6,548	7,000	452	6.5%	0	0.00%
5-155-205.00 OFFICE SUPPLIES	2,078	2,053	4,662	5,000	5,000	1,542	3,000	1,458	94.5%	(2,000)	-40.00%
5-155-206.00 EMPLOYEE RELATIONS	25	314	251	350	350	339	350	11	3.2%	0	0.00%
5-155-207.00 REPRODUCTION & PRINTING	1,929	3,060	1,791	2,000	2,000	2,000	2,400	400	20.0%	0	0.00%
5-155-208.00 CLOTHING	212	632	450	500	500	900	500	(400)	-44.4%	0	0.00%
5-155-209.00 EDUCATIONAL	14	0	173	350	350	350	500	(150)	-14.29%	(50)	-14.29%
5-155-211.00 CLEANING AND JANITORIAL	0	0	0	0	0	50	0	(50)	-100.00%	0	-
5-155-212.00 COMPUTER SUPPLIES	887	52	1,763	2,700	2,700	1,500	0	(1,500)	-100.00%	(2,700)	-100.00%
5-155-213.00 COMMUNICATIONS EQUIPMENT	0	670	412	600	600	563	500	37	6.7%	0	0.00%
5-155-218.00 PHOTOGRAPHY	0	0	0	0	0	0	0	0	-	0	-
5-155-221.00 SAFETY/FIRST AID SUPPLIES	0	0	8	100	100	100	100	0	0.0%	0	0.00%
5-155-223.00 SMALL APPLIANCES	0	0	0	100	100	100	100	0	0.0%	0	0.00%
5-155-250.00 OTHER SUPPLIES	295	58	60	200	200	160	200	40	25.00%	0	0.00%
TOTAL SUPPLIES	10,578	14,730	19,795	22,422	22,422	16,166	16,554	488	3.02%	(5,768)	-25.72%
5-155-303.00 VEHICLES/LARGE EQUIPMENT	1,383	1,231	605	1,000	1,000	800	700	(100)	-12.50%	(300)	-30.00%
5-155-304.00 MACHINERY/EQUIPMENT	2	0	0	200	200	200	200	0	0.0%	0	0.00%
5-155-309.00 COMMUNICATION/PHOTO EQUIP	0	0	0	100	100	100	100	0	0.0%	0	0.00%
5-155-313.00 COMPUTER/OFFICE EQUIPMENT	0	0	0	200	200	0	200	200	-	0	0.00%
5-155-350.00 OTHER MAINTENANCE	0	0	0	50	50	0	50	50	-	0	0.00%
TOTAL MAINTENANCE	1,385	1,231	605	1,550	1,550	1,100	1,250	150	13.6%	(300)	-19.35%
5-155-402.00 AUDITS/CONSULTANTS FEES	0	0	0	0	0	0	0	0	-	0	-
5-155-403.00 TELEPHONE	0	0	972	764	764	321	305	(16)	-4.9%	(459)	-60.08%
5-155-409.00 ADVERTISEMENTS	207	0	512	200	200	0	0	0	-	(200)	-100.00%
5-155-410.00 PHYSICALS	130	0	116	130	130	0	0	0	-	(130)	-100.00%
5-155-412.00 JURY DUTY	0	0	0	2,500	2,500	0	0	0	-	(2,500)	-100.00%
5-155-419.00 LEGAL FEES	0	0	15,200	17,500	17,500	16,125	15,500	1,375	8.5%	0	0.00%
5-155-424.00 SERVICE CONTRACTS	13,845	12,245	12,140	18,000	18,000	12,658	11,000	2,342	18.5%	(3,000)	-16.67%
5-155-450.00 OTHER SERVICES	2,167	869	850	1,000	1,000	600	600	0	0.0%	(400)	-40.00%
TOTAL SERVICES	16,349	13,114	29,789	40,094	40,094	29,704	3,405	3,701	12.4%	(6,689)	-16.68%
5-155-712.00 OFFICE FURNITURE/EQUIPMENT	11,048	0	0	0	0	0	0	0	-	0	-
5-155-713.00 VEHICLES	0	13,500	0	0	0	0	0	0	-	0	-
TOTAL NON-CAPITAL	11,048	13,500	0	0	0	0	0	0	-	0	-
5-155-812.00 OFFICE FURNITURE/EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-
5-155-813.00 VEHICLES	19,158	0	0	0	0	0	0	0	-	0	-
TOTAL CAPITAL	19,158	0	0	0	0	0	0	0	-	0	-
5-155-901.00 LIAB/CASUALTY INSURANCE	521	758	495	648	648	546	592	46	8.2%	(56)	-8.64%
5-155-908.00 SEMINARS/MEMBERSHIP/TRAVE	2,525	4,449	4,555	4,500	4,500	4,085	4,500	415	10.8%	0	0.00%
5-155-908.10 MILEAGE	971	1,384	994	900	900	1,700	1,000	(700)	-41.8%	100	11.11%
5-155-908.20 CONTINUING EDUCATION	0	1,000	500	0	0	0	0	0	-	0	-
5-155-949.00 UNEMPLOYMENT BENEFITS	0	0	1,165	0	0	2,800	0	(2,800)	-100.00%	0	-
5-155-950.00 OTHER SUNDRY	57	49	(173)	200	200	53	200	147	277.46%	0	0.00%
5-155-994.00 COURT TECHNOLOGY FUND	2,737	0	0	0	0	0	0	0	-	0	-
5-155-995.00 COURT SECURITY FUND EXP	2,342	0	0	0	0	0	0	0	-	0	-
TOTAL SUNDRIES	9,153	7,640	7,537	6,248	6,248	9,184	5,292	(2,892)	-31.9%	44	0.70%
TOTAL DEPARTMENT	250,555	267,014	294,697	347,879	347,879	318,705	341,308	22,603	7.9%	(6,571)	-1.89%

DEPT 167 – PUBLIC WORKS DEPARTMENT

\$411,376



The Public Works Department provides managerial oversight for the Recreation, Aquatics, Streets, Parks, and Airport department which have their own separate budgets. The Public Works Department is also responsible for health inspections in all food handling establishments and events. Mosquito control is part of public health responsibilities. Code enforcement as it relates to weedy lots, unclean premises, unsafe

structures, and junk motor vehicles are handled by the Public Works Department. The department deals with all issues related to planning and zoning within the City of Brenham, including requests for variances. Plat and subdivision plans are reviewed and approved by department personnel to ensure compliance with all ordinances. The department issues building permits and sign permits. The department also conducts building inspections and subdivision inspections. Finally, transportation planning is an integral part of department programs.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 364,622	Director	1.00
Supplies	17,717	Building Official	1.00
Maintenance	950	Building Inspector	1.00
Services	31,545	Health Inspector	1.00
Non-Capital	0	Admin Assistant	1.00
Capital	0	Admin Secretary	1.00
Sundries	(3,458)		<hr/>
<b>Total</b>	<b>\$ 411,376</b>	<b>Total</b>	<b>6.00</b>

DEPT 167 – PUBLIC WORKS DEPARTMENT

GOALS AND OBJECTIVES

Department goals and objectives align best with the City’s strategic objective for City Services .

-  Review subdivision and zoning ordinances and make changes as required to improve clarity and continuity between the two documents;
-  Review permit fees charged for residential and commercial building construction and adjust the fees if adjustments are determined to be warranted;
-  Review fees charged for subdivision plats and adjust the fees if adjustments are determined to be warranted; and
-  Review transportation/drainage fees in other cities and make a recommendation to the City Council concerning findings.

PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
# of food service permits	150	165	177	180
# of building inspections	4,787	1,928	1,818	1,750
Building permits issued	367	368	334	300
Mosquito control applications	na	na	3	5

## DEPT 167 – PUBLIC WORKS DEPARTMENT

## DECISION PACKAGES FUNDED\*

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
VE/EQ	Replace 1997 Ford pickup	20,000	813.00

\* FY10 funding out of Equipment Fund created at fiscal year-end 2009 via transfer out of General Fund ABNR.

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
HR	Assistant Director	97,437	Personnel
VE/EQ	Replace 2002 pickup	25,000	813.00
INFRA	Railroad Quiet Zone	230,000	815.00
INFRA	Purchase ROW Chappell Hill St.	62,300	815.00
INFRA	Drainage Jefferson to Academy	80,000	815.00

## STRATEGIC PLAN – CIP

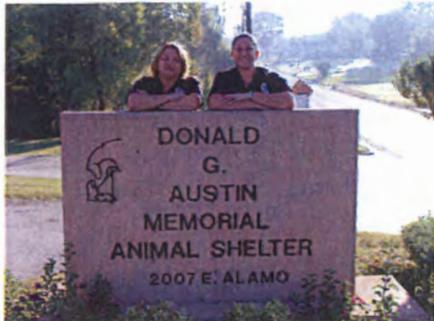
CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
VE/EQ	Replace 2000 Chevy pickup	25,000	2011
INFRA	Mobility improvement projects	475,000	2011
INFRA	Ext/Reconstruction of Chappell Hill	1,306,554	2012 & 2014
INFRA	Collector street Sunset/290	1,010,000	2012
INFRA	N. Saeger FM 577 to Wirtz	323,653	2013

DEPT 167 – PUBLIC WORKS DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
		ACTUALS		2009 BUDGET		2009 AMENDED BUDGET		VS		VS	
		2006	2007	2008	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET	2009 PROJECTED RESULTS	2009 AMENDED BUDGET	
									INC/(DEC)	INC/(DEC)	%
5-167-101.00	SALARIES & WAGES	226,991	238,906	241,999	260,308	260,308	259,553	265,024	5,472	4,717	2.11%
5-167-102.00	OVERTIME PAY	100	171	228	100	100	66	100	34	0	51.52%
5-167-103.00	OASDI/MEDICARE	16,944	17,923	18,186	20,764	20,764	18,640	19,648	1,008	(1,116)	5.41%
5-167-103.02	MATCHING RETIREMENT	22,219	26,187	26,097	24,886	24,886	25,053	24,029	(1,024)	(857)	-4.09%
5-167-105.00	LONGEVITY PAY	3,841	4,395	4,088	4,380	4,380	4,420	4,793	378	418	8.55%
5-167-105.01	EDUCATION/MISCELLANEOUS	4,177	4,962	4,800	4,800	4,800	4,800	4,800	0	0	0.00%
5-167-105.02	OTHER PAY	0	0	7	0	0	0	0	0	0	0.00%
5-167-105.03	STANDBY	0	0	0	0	0	0	0	0	0	0.00%
5-167-106.00	MEDICAL INSURANCE	43,119	42,907	37,238	41,368	41,368	40,657	43,849	3,192	2,481	7.85%
5-167-106.01	LIFE INSURANCE	1,144	1,204	923	1,010	1,010	1,110	1,050	(60)	40	-5.41%
5-167-106.02	LONG TERM DISABILITY	454	482	454	500	500	548	519	(29)	19	-5.29%
5-167-107.00	WORKERS' COMPENSATION	1,253	634	727	759	759	809	804	(5)	45	-0.62%
5-167-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	0	0.00%
5-167-118.00	ACCRUED COMP TIME	261	119	699	0	0	0	0	0	0	0.00%
	TOTAL PERSONNEL	320,502	337,890	335,445	358,875	358,875	355,656	364,622	8,966	5,747	2.52%
5-167-201.00	CHEMICALS	10,074	8,665	4,867	10,000	10,000	3,500	8,600	5,100	(1,400)	145.73%
5-167-202.00	FUEL	2,798	2,828	4,047	3,226	3,226	2,043	2,882	839	(344)	41.07%
5-167-203.00	TOOLS/SMALL EQUIPMENT	9	23	95	300	300	300	160	(200)	(200)	-66.67%
5-167-204.00	POSTAGE & FREIGHT	1,326	1,460	1,691	1,550	1,550	2,363	1,560	(803)	10	-33.98%
5-167-205.00	OFFICE SUPPLIES	1,146	455	457	800	800	613	700	87	(100)	14.11%
5-167-206.00	EMPLOYEE RELATIONS	0	0	147	200	200	200	200	0	0	0.00%
5-167-207.00	REPRODUCTION & PRINTING	1,690	2,952	1,816	3,000	3,000	1,876	2,000	124	(1,000)	6.61%
5-167-208.00	CLOTHING	38	18	0	500	500	400	500	100	0	25.00%
5-167-209.00	EDUCATIONAL	142	0	194	500	500	360	200	(160)	(300)	-44.44%
5-167-210.00	BOTANICAL & AGRICULTURAL	0	401	0	0	0	400	0	(400)	0	-100.00%
5-167-211.00	CLEANING/JANITORIAL	0	0	0	0	0	0	0	0	0	0.00%
5-167-212.00	COMPUTER SUPPLIES	4,154	1,151	241	4,650	4,650	4,651	500	(4,151)	(4,150)	-89.25%
5-167-213.00	COMMUNICATIONS EQUIPMENT	0	0	542	150	150	250	150	(100)	0	-40.00%
5-167-218.00	PHOTOGRAPHY	0	0	0	0	0	0	0	0	0	0.00%
5-167-221.00	SAFETY/FIRST AID SUPPLIES	0	0	0	50	50	50	25	(25)	(25)	-50.00%
5-167-223.00	SMALL APPLIANCES	0	0	0	200	200	150	200	50	0	33.33%
5-167-250.00	OTHER SUPPLIES	48	21	14	100	100	100	100	0	0	0.00%
	TOTAL SUPPLIES	21,425	17,975	14,113	25,226	25,226	17,256	17,717	461	(7,509)	2.67%
5-167-303.00	VEHICLES/LARGE EQUIPMENT	1,027	330	574	750	750	730	750	20	0	2.74%
5-167-309.00	COMMUNICATION/PHOTO EQUIP	0	0	0	100	100	50	0	(50)	(100)	-100.00%
5-167-310.00	LAND/GROUNDS	2,615	5,615	0	0	0	0	0	0	0	0.00%
5-167-313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	250	250	240	200	(40)	(50)	-16.67%
	TOTAL MAINTENANCE	3,642	5,945	574	1,100	1,100	1,020	950	(70)	(150)	-6.86%
5-167-402.00	AUDITS/CONSULTANTS FEES	59,487	0	0	0	10,000	10,000	0	(10,000)	(10,000)	-100.00%
5-167-403.00	TELEPHONE	2,400	2,600	490	1,018	1,018	1,464	1,621	157	603	10.72%
5-167-406.60	TRNSF STATION/LANDFILL FEE	0	0	0	500	500	500	500	0	0	0.00%
5-167-407.00	LEGAL NOTICES	5,859	2,673	3,211	4,000	4,000	5,000	4,400	(1,000)	0	-20.00%
5-167-409.00	ADVERTISEMENTS	0	0	150	0	0	0	0	0	0	0.00%
5-167-410.00	PHYSICALS	0	606	931	0	0	550	0	(550)	0	-100.00%
5-167-418.00	SUBSTANDARD BLDGS EXPENSE	5,973	0	0	9,000	9,000	5,000	10,900	5,000	1,000	100.00%
5-167-424.00	SERVICE CONTRACTS	6,798	6,848	9,296	10,424	10,424	10,423	10,424	1	0	0.01%
5-167-450.00	OTHER SERVICES	339	847	6,268	5,000	5,000	7,500	5,000	(2,500)	0	-33.33%
	TOTAL SERVICES	80,857	13,573	20,346	29,942	39,942	40,437	31,545	(8,892)	(8,397)	-21.99%
5-167-702.00	BUILDINGS/BUILDING IMPROVEM	1,769	0	0	0	0	0	0	0	0	0.00%
5-167-710.00	MACHINERY/EQUIPMENT	0	0	0	0	0	0	0	0	0	0.00%
5-167-712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	0	0	0	0	0	0	0.00%
5-167-715.00	OTHER CAPITAL	0	0	0	0	0	0	0	0	0	0.00%
	TOTAL NON-CAPITAL	1,769	0	0	0	0	0	0	0	0	0.00%
5-167-901.00	LIAB/CASUALTY INSURANCE	925	628	667	846	846	864	842	(22)	(4)	-2.55%
5-167-908.00	SEMINARS/MEMBERSHIP/TRAVE	5,771	3,714	7,205	5,500	5,500	5,500	5,500	0	0	0.00%
5-167-908.10	MILEAGE	1,058	240	955	1,100	1,100	1,100	1,100	0	0	0.00%
5-167-949.00	UNEMPLOYMENT BENEFITS	0	0	1,607	0	0	0	0	0	0	0.00%
5-167-950.00	OTHER SUNDRY	32	0	33	100	100	100	100	0	0	0.00%
5-167-999.00	WASH COUNTY-HEALTH INSPECT	0	0	(7,893)	(10,000)	(10,000)	(10,000)	(10,000)	0	0	0.00%
5-167-999.01	CITY OF BURTON-HEALTH INSPEC	0	0	(1,191)	(1,000)	(1,000)	(1,000)	(1,000)	0	0	0.00%
	TOTAL SUNDRIES	7,786	4,582	1,383	(3,454)	(3,454)	(3,436)	(3,458)	(22)	(4)	0.64%
	TOTAL DEPARTMENT	435,981	379,965	371,860	411,689	421,689	410,933	411,376	443	(10,313)	0.13%

DEPT 054 -- ANIMAL SHELTER DEPARTMENT

\$130,350



The City provides the Donald G. Austin Memorial Animal Shelter, a temporary housing facility and the Craig C. Cantey Adoption Center, where animals are available for adoption. The animal shelter was opened in 1986 and was designed to house 18 dogs and 25 cats. Animal surrenders have far surpassed building design and the shelter has housed as many as 300 animals at one time. Whether impounded or surrendered, most animals are held 72 hours and

then evaluated for eligibility to enter the adoption program. Adoptable animals are vaccinated, spayed/neutered and micro chipped. 300 animals were adopted during fiscal year 2009.

BUDGET HIGHLIGHTS		STAFFING (FTES)	
Personnel	\$ 73,300	Supervisor	0.50
Supplies	20,179	Officer	<u>1.00</u>
Maintenance	3,000		
Services	77,926	Total	1.50
Non-Capital	0		
Capital	0		
Sundries	<u>(44,055)</u>		
Total	\$ 130,350		

DEPT 054 – ANIMAL SHELTER DEPARTMENT

GOALS AND OBJECTIVES

Department goals and objectives align best with the City’s strategic objective for City Services .

-  To promote responsible pet ownership;
-  To reduce the population of abandoned cats and dogs by spaying and neutering;
-  To promote proper care of animals impounded at our local shelter;
-  To promote animal adoptions, finding homeless pets forever homes; and
-  To promote the importance of animal safety.

PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
Animals Surrendered				
- City	na	445	440	450
- County	na	837	700	800
Animals adopted	281	450	300	400
Animals reclaimed	145	150	136	140
Animals euthanized	1,166	1,128	800	1,000

DEPT 054 – ANIMAL SHELTER DEPARTMENT

DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
INFRA	Shelter renovation/expansion	200,000	2012

DEPT 054 – ANIMAL SHELTER DEPARTMENT

FOR FISCAL YEAR ENDING SEPTEMBER 30,								2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	2006	ACTUALS 2007	2008	2009	2009	2009	2010	VS		VS	
				ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET	2009 PROJECTED RESULTS INC/(DEC)	%	2009 AMENDED BUDGET INC/(DEC)	%
5-054-101.00 SALARIES & WAGES	0	0	0	29,679	29,679	17,354	43,171	25,817	148.77%	13,492	45.46%
5-054-102.00 OVERTIME PAY	0	0	0	3,000	3,000	2,610	6,200	3,590	137.55%	3,200	106.67%
5-054-103.00 OASDI/MEDICARE	0	0	0	2,690	2,690	1,478	3,660	2,182	147.63%	970	36.06%
5-054-103.02 MATCHING RETIREMENT	0	0	0	3,275	3,275	1,973	4,615	2,642	133.91%	1,340	40.92%
5-054-105.00 LONGEVITY PAY	0	0	0	93	93	64	239	175	273.44%	146	156.99%
5-054-105.01 EDUCATION/MISCELLANEOUS	0	0	0	0	0	0	0	0	-	0	-
5-054-105.02 OTHER PAY	0	0	0	25	25	77	0	(77)	-100.00%	(25)	-100.00%
5-054-105.03 STANDBY	0	0	0	2,000	2,000	971	3,150	2,179	224.41%	1,150	57.50%
5-054-106.00 MEDICAL INSURANCE	0	0	0	5,947	5,947	3,568	11,525	7,958	223.04%	5,579	93.81%
5-054-106.01 LIFE INSURANCE	0	0	0	113	113	50	165	116	232.00%	53	46.90%
5-054-106.02 LONG TERM DISABILITY	0	0	0	56	56	50	82	32	64.00%	26	46.43%
5-054-107.00 WORKERS' COMPENSATION	0	0	0	349	349	100	491	391	390.50%	142	40.54%
5-054-116.00 SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-054-118.00 ACCRUED COMP TIME	0	0	0	0	0	0	0	0	-	0	-
TOTAL PERSONNEL	0	0	0	47,227	47,227	28,295	73,300	45,005	159.09%	26,073	55.21%
5-054-201.00 CHEMICALS	0	0	0	900	900	762	900	138	18.17%	0	0.00%
5-054-202.00 FUEL	0	0	0	2,972	2,972	1,232	829	(403)	-32.71%	(2,143)	-72.11%
5-054-203.00 TOOLS/SMALL EQUIPMENT	0	0	0	700	700	500	250	(250)	-50.00%	(450)	-64.29%
5-054-204.00 POSTAGE & FREIGHT	0	0	0	900	900	110	150	40	36.36%	(750)	-83.33%
5-054-205.00 OFFICE SUPPLIES	0	0	0	3,600	3,600	1,004	1,500	496	49.40%	(2,100)	-58.33%
5-054-206.00 EMPLOYEE RELATIONS	0	0	0	400	400	158	150	(8)	-5.00%	(250)	-62.50%
5-054-207.00 REPRODUCTION & PRINTING	0	0	0	1,500	1,500	1,395	1,500	105	7.53%	0	0.00%
5-054-208.00 CLOTHING	0	0	0	500	500	200	200	0	0.00%	(300)	-60.00%
5-054-209.00 EDUCATIONAL	0	0	0	500	500	150	0	(150)	-100.00%	(500)	-100.00%
5-054-210.00 BOTANICAL & AGRICULTURAL	0	0	0	400	400	195	150	(45)	-23.08%	(250)	-62.50%
5-054-211.00 CLEANING & JANITORIAL	0	0	0	4,500	4,500	3,206	4,000	794	24.77%	(500)	-11.11%
5-054-212.00 COMPUTER SUPPLIES	0	0	0	3,850	3,850	2,536	500	(2,036)	-80.28%	(3,350)	-87.01%
5-054-213.00 COMMUNICATIONS EQUIPMENT	0	0	0	250	250	200	0	(200)	-100.00%	(250)	-100.00%
5-054-215.00 ANIMAL SHELTER SUPPLIES	0	0	0	9,000	9,000	8,944	9,000	56	0.63%	0	0.00%
5-054-218.00 PHOTOGRAPHY	0	0	0	0	0	150	0	(150)	-100.00%	0	-
5-054-221.00 SAFETY/FIRST AID SUPPLIES	0	0	0	150	150	210	250	40	19.05%	100	66.67%
5-054-223.00 SMALL APPLIANCES	0	0	0	335	335	390	300	(90)	-23.08%	(35)	-10.45%
5-054-250.00 OTHER SUPPLIES	0	0	0	500	500	550	500	(50)	-9.09%	0	0.00%
TOTAL SUPPLIES	0	0	0	30,957	30,957	21,892	20,179	(1,713)	-7.82%	(10,778)	-34.82%
5-054-303.00 VEHICLES/LARGE EQUIPMENT	0	0	0	2,000	2,000	273	500	227	83.15%	(1,500)	-75.00%
5-054-304.00 MACHINERY/EQUIPMENT	0	0	0	250	250	0	0	0	-	(250)	-100.00%
5-054-309.00 COMMUNICATIONS/PHOTO EQU	0	0	0	50	50	50	25	(25)	-50.00%	(25)	-50.00%
5-054-310.00 LAND/GROUNDS	0	0	0	75	75	0	75	75	-	0	0.00%
5-054-312.00 BUILDINGS/APPLIANCES	0	0	0	6,500	6,500	2,100	2,000	(100)	-4.75%	(4,500)	-69.23%
5-054-313.00 COMPUTER/OFFICE EQUIPMENT	0	0	0	600	600	4,560	300	(4,260)	-93.42%	(300)	-50.00%
5-054-350.00 OTHER MAINTENANCE	0	0	0	100	100	0	100	100	-	0	0.00%
TOTAL MAINTENANCE	0	0	0	9,575	9,575	6,983	3,000	(3,983)	-57.04%	(6,575)	-68.67%
5-054-401.00 ELECTRICAL	0	0	0	10,041	10,041	13,679	10,200	(3,479)	-25.43%	159	1.58%
5-054-402.00 AUDITS/CONSULTANT FEES	0	0	0	0	0	0	0	0	-	0	-
5-054-403.00 TELEPHONE	0	0	0	255	255	359	305	(54)	-15.04%	50	19.61%
5-054-405.00 WATER	0	0	0	1,312	1,312	951	832	(119)	-12.51%	(480)	-36.59%
5-054-406.00 SEWER	0	0	0	900	900	979	1,139	160	16.34%	239	26.56%
5-054-406.50 GARBAGE	0	0	0	100	100	0	0	0	-	(100)	-100.00%
5-054-408.00 RENTALS & LEASES	0	0	0	0	0	0	0	0	-	0	-
5-054-409.00 ADVERTISEMENTS	0	0	0	1,000	1,000	416	1,000	584	140.38%	0	0.00%
5-054-410.00 PHYSICALS	0	0	0	550	550	0	0	0	-	(550)	-100.00%
5-054-416.00 VETERINARIAN SERVICES	0	0	0	4,000	4,000	3,720	3,000	(720)	-19.15%	(1,000)	-25.00%
5-054-417.00 CITY LICENSE-VET EXP	0	0	0	0	0	0	0	0	-	0	-
5-054-417.50 ANIMAL ADOPTION COUPON EXP	0	0	0	26,000	26,000	25,016	30,000	4,984	19.92%	4,000	15.38%
5-054-422.00 CONTRACT LABOR	0	0	0	35,922	35,922	23,434	27,000	3,566	15.22%	(8,922)	-24.84%
5-054-424.00 SERVICE CONTRACTS	0	0	0	2,500	2,500	3,000	3,250	250	8.33%	750	30.00%
5-054-450.00 OTHER SERVICES	0	0	0	1,000	1,000	1,000	1,200	200	20.00%	200	20.00%
TOTAL SERVICES	0	0	0	83,580	83,580	72,554	77,926	5,372	7.40%	(5,654)	-6.76%
5-054-712.00 OFFICE FURNITURE/EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-
5-054-714.00 RADIOS/RADAR/CAMERAS	0	0	0	0	0	0	0	0	-	0	-
TOTAL NON-CAPITAL	0	0	0	0	0	0	0	0	-	0	-
5-054-901.00 LIABILITY/CASUALTY INSURANCE	0	0	0	525	525	0	1,145	1,145	-	620	118.10%
5-054-908.00 SEMINARS/MEMBERSHIP/TRAVE	0	0	0	1,500	1,500	150	0	(150)	-100.00%	(1,500)	-100.00%
5-054-908.10 MILEAGE	0	0	0	500	500	0	0	0	-	(500)	-100.00%
5-054-950.00 OTHER SUNDRY	0	0	0	200	200	257	400	143	55.64%	200	100.00%
5-054-999.00 WASHINGTON COUNTY REIMB	0	0	0	(45,600)	(45,600)	(45,600)	(45,600)	0	0.00%	0	0.00%
TOTAL SUNDRIES	0	0	0	(42,875)	(42,875)	(45,193)	(44,955)	1,138	-2.52%	(1,180)	2.75%
TOTAL DEPARTMENT	0	0	0	128,464	128,464	84,531	130,350	45,819	54.80%	1,886	1.47%

**DEPT 154 – ANIMAL CONTROL DEPARTMENT**

**\$93,829**



The City of Brenham adopted an animal control ordinance to regulate the keeping of animals and fowls within the city to promote the health, safety, and welfare of the public as is provided by state law. The City responds to all animal control calls within city limits and county requests for assistance in animal bite cases, injured animal cases, and county arrests with an animal in the vehicle. Animal control officers are available to respond to calls for service Monday through Friday from 8 AM to 5 PM. For emergencies, they may respond to calls after 5 PM and on weekends and holidays. Prior to 2008-09 Budget, Animal Control and Animal Shelter were within one budget center. These services have been

budgeted separately for fiscal year ending 2009.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 73,300	Supervisor	0.50
Supplies	10,004	Officer	1.00
Maintenance	2,200		<hr/>
Services	7,275	Total	1.50
Non-Capital	0		
Capital	0		
Sundries	1,050		
	<hr/>		
Total	\$ 93,829		

## DEPT 154 – ANIMAL CONTROL DEPARTMENT

## GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services .

-  To protect the public's health and safety from vicious, sick and injured animals;
-  To educate the public about responsible animal care and ownership;
-  To reduce the number of unwanted animals in the community;
-  To enforce animal control ordinances; and
-  To investigate reports of cruelty and neglect of animals.

## PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
Number of City calls:				
- Bite cases	5	23	39	30
- Impounded	na	301	250	260
- Injured animals	5	7	5	6
- Trapped animals	215	150	125	145
Number of County calls:				
- Bite cases	29	33	40	25
- Impounded	na	40	65	50
- Injured animals	8	4	3	4
- Arrest cases	8	5	10	7

DEPT 154 – ANIMAL CONTROL DEPARTMENT

DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
NA	None		

DEPT 154 – ANIMAL CONTROL DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET VS			2010 ADOPTED BUDGET VS		
		ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	2009 PROJECTED RESULTS	VS		2009 AMENDED BUDGET	VS		
		2006	2007	2008				INC/(DEC)	%		INC/(DEC)	%		
5-154-101.00	SALARIES & WAGES	87,942	93,814	97,303	56,063	56,063	61,769	43,171	(18,598)	-30.13%	(12,892)	-23.00%		
5-154-102.00	OVERTIME PAY	6,964	8,739	9,525	6,000	6,000	9,597	6,200	(3,397)	-35.40%	200	3.33%		
5-154-103.00	OASDI/MEDICARE	7,782	8,306	8,348	5,108	5,108	5,232	3,660	(1,572)	-30.00%	(1,448)	-28.35%		
5-154-103.02	MATCHING RETIREMENT	8,910	11,090	12,164	6,272	6,272	7,174	4,615	(2,559)	-35.67%	(1,657)	-26.42%		
5-154-105.00	LONGEVITY PAY	1,500	1,350	850	310	310	287	239	(48)	-16.71%	(71)	-22.90%		
5-154-105.01	EDUCATION/MISCELLANEOUS	0	4,431	2,400	0	0	0	0	0	-	0	-		
5-154-105.02	OTHER PAY	33	35	339	25	25	104	0	(104)	-100.00%	(25)	-100.00%		
5-154-105.03	STANDBY	4,801	4,927	5,583	4,000	4,000	4,974	3,150	(1,824)	-36.6%	(850)	-21.25%		
5-154-106.00	MEDICAL INSURANCE	11,218	19,391	19,759	15,801	15,801	16,586	11,526	(5,060)	-31.5%	(4,275)	-27.06%		
5-154-106.01	LIFE INSURANCE	337	431	332	214	214	317	166	(151)	-47.68%	(48)	-22.43%		
5-154-106.02	LONG TERM DISABILITY	134	172	162	106	106	156	82	(74)	-47.41%	(24)	-22.64%		
5-154-107.00	WORKERS' COMPENSATION	1,532	970	1,163	665	665	974	491	(484)	-49.61%	(175)	-26.24%		
5-154-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-		
5-154-118.00	ACCRUED COMP TIME	1	1	(13)	0	0	0	0	0	-	0	-		
	TOTAL PERSONNEL	131,155	153,657	157,914	94,564	94,564	107,170	73,300	(33,871)	-31.6%	(21,265)	-22.49%		
5-154-201.00	CHEMICALS	174	770	706	0	0	0	0	0	-	0	-		
5-154-202.00	FUEL	6,218	6,801	8,134	6,940	6,940	3,346	5,814	2,468	73.76%	(1,126)	-16.22%		
5-154-203.00	TOOLS/SMALL EQUIPMENT	1,109	851	691	350	350	250	300	50	20.00%	(50)	-14.29%		
5-154-204.00	POSTAGE & FREIGHT	1,205	571	488	900	900	110	150	40	36.36%	(750)	-83.33%		
5-154-205.00	OFFICE SUPPLIES	3,954	6,432	2,279	1,900	1,900	443	500	57	12.87%	(1,400)	-73.68%		
5-154-206.00	EMPLOYEE RELATIONS	266	728	573	0	0	0	0	0	-	0	-		
5-154-207.00	REPRODUCTION & PRINTING	1,355	3,527	3,740	1,000	1,000	751	750	(1)	-0.13%	(250)	-25.00%		
5-154-208.00	CLOTHING	975	672	500	500	500	500	500	0	0.00%	0	0.00%		
5-154-209.00	EDUCATIONAL	2,331	1,444	50	0	0	0	0	0	-	0	-		
5-154-210.00	BOTANICAL & AGRICULTURAL	268	272	18	100	100	65	50	(15)	-23.48%	(50)	-50.00%		
5-154-211.00	CLEANING AND JANITORIAL	6,702	6,418	4,480	500	500	1,513	300	(1,213)	-80.7%	(200)	-40.00%		
5-154-212.00	COMPUTER SUPPLIES	6,675	978	3,395	1,650	1,650	350	150	(200)	-57.4%	(1,500)	-90.91%		
5-154-213.00	COMMUNICATIONS EQUIPMENT	150	1,545	798	250	250	269	100	(169)	-62.83%	(150)	-60.00%		
5-154-215.00	ANIMAL CONTROL SUPPLIES	5,234	8,391	10,102	0	0	400	600	200	50.00%	600	-		
5-154-218.00	PHOTOGRAPHY	305	584	491	100	100	150	100	(50)	-33.33%	0	0.00%		
5-154-221.00	SAFETY/FIRST AID SUPPLIES	506	911	807	150	150	0	150	150	-	0	0.00%		
5-154-223.00	SMALL APPLIANCES	1,393	517	1,277	165	165	0	0	0	-	(165)	-100.00%		
5-154-230.00	AMMO/GUN SUPPLIES	0	0	4	20	20	20	40	20	100.00%	20	100.00%		
5-154-250.00	OTHER SUPPLIES	521	1,742	612	500	500	259	500	241	93.05%	0	0.00%		
	TOTAL SUPPLIES	39,340	43,154	39,194	15,025	15,025	8,426	10,004	1,578	18.23%	(5,021)	-33.42%		
5-154-303.00	VEHICLES/LARGE EQUIPMENT	932	1,652	1,938	1,000	1,000	2,500	1,500	(1,000)	-40.00%	500	50.00%		
5-154-304.00	MACHINERY/EQUIPMENT	241	13	12	250	250	100	0	(100)	-100.00%	(250)	-100.00%		
5-154-307.00	MOTORS/PUMPS/AC	0	0	0	0	0	0	0	0	-	0	-		
5-154-309.00	COMMUNICATION/PHOTO EQUIP	0	0	0	50	50	50	0	(50)	-100.00%	(50)	-100.00%		
5-154-310.00	LAND/GROUNDS	0	0	0	75	75	75	0	(75)	-100.00%	(75)	-100.00%		
5-154-312.00	BUILDINGS/APPLIANCES	3,900	7,680	3,547	1,000	1,000	0	500	500	-	(500)	-50.00%		
5-154-313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	375	375	152	100	(52)	-34.21%	(275)	-73.33%		
5-154-350.00	OTHER MAINTENANCE	50	116	344	100	100	0	100	100	-	0	0.00%		
	TOTAL MAINTENANCE	5,123	9,461	5,841	2,850	2,850	2,877	2,200	(677)	-23.53%	(650)	-22.81%		
5-154-401.00	ELECTRICAL	9,672	7,763	11,345	1,793	1,793	1,604	800	(804)	-50.12%	(993)	-55.38%		
5-154-402.00	AUDITS/CONSULTANT FEES	0	0	0	0	0	0	0	0	-	0	-		
5-154-403.00	TELEPHONE	1,734	2,155	2,084	2,090	2,090	736	773	37	1.03%	(1,317)	-63.01%		
5-154-405.00	WATER	1,151	966	871	440	440	303	248	(55)	-11.15%	(192)	-43.64%		
5-154-406.00	SEWER	1,265	1,549	1,394	300	300	362	204	(158)	-41.65%	(96)	-32.00%		
5-154-406.50	GARBAGE	34	0	0	0	0	0	0	0	-	0	-		
5-154-408.00	RENTAL & LEASES	0	418	0	0	0	0	0	0	-	0	-		
5-154-409.00	ADVERTISEMENTS	365	650	562	200	200	0	0	0	-	(200)	-100.00%		
5-154-410.00	PHYSICALS	1,513	1,812	2,002	550	550	1,000	850	(150)	-10.00%	300	54.55%		
5-154-416.00	VETERINARIAN SERVICES	2,948	2,315	4,013	1,000	1,000	189	500	311	164.55%	(500)	-50.00%		
5-154-417.00	CITY LICENSE-VET EXP	1,515	761	577	1,000	1,000	2,914	3,000	86	2.95%	2,000	200.00%		
5-154-417.50	ANIMAL ADOPTION COUPON EXPE	23,275	23,984	29,194	0	0	0	0	0	-	0	-		
5-154-422.00	CONTRACT LABOR	24,868	22,623	23,719	0	0	442	0	(442)	-100.00%	0	-		
5-154-424.00	SERVICE CONTRACTS	2,816	3,318	3,366	1,000	1,000	1,348	600	(748)	-55.49%	(400)	-40.00%		
5-154-450.00	OTHER SERVICES	1,360	1,337	1,389	1,000	1,000	726	300	(426)	-59.68%	(700)	-70.00%		
	TOTAL SERVICES	72,516	69,650	80,517	9,373	9,373	9,624	7,275	(2,349)	-24.11%	(2,098)	-22.38%		
5-154-712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-		
5-154-714.00	RADIOS/RADAR/CAMERAS	0	1,432	0	0	0	0	0	0	-	0	-		
5-154-715.00	OTHER CAPITAL	2,220	0	0	0	0	0	0	0	-	0	-		
	TOTAL NON-CAPITAL	2,220	1,432	0	0	0	0	0	0	-	0	-		
5-154-813.00	VEHICLES	0	0	0	0	0	0	0	0	-	0	-		
	TOTAL CAPITAL	0	0	0	0	0	0	0	0	-	0	-		
5-154-901.00	LIAB/CASUALTY INSURANCE	1,107	857	1,003	1,201	1,201	1,077	0	(1,077)	-100.00%	(1,201)	-100.00%		
5-154-908.00	SEMINARS/MEMBERSHIP/TRAVE	486	4,025	1,068	1,000	1,000	350	0	(350)	-100.00%	(1,000)	-100.00%		
5-154-908.10	MILEAGE	219	407	283	500	500	50	0	(50)	-100.00%	(500)	-100.00%		
5-154-908.20	CONTINUING EDUCATION	0	0	0	1,000	1,000	500	1,000	500	100.00%	0	0.00%		
5-154-950.00	OTHER SUNDRY	310	166	228	0	0	47	50	3	6.38%	50	-		
5-154-999.00	WASHINGTON COUNTY REIMB	0	0	(41,075)	0	0	0	0	0	-	0	-		
	TOTAL SUNDRIES	2,121	5,455	(38,493)	3,701	3,701	2,024	1,050	(974)	-81.12%	(2,651)	-71.63%		
	TOTAL DEPARTMENT	252,475	282,809	244,973	125,513	125,513	130,121	93,829	(36,293)	-27.89%	(31,685)	-25.24%		

DEPT 141 – STREET DEPARTMENT

\$1,306,589



The Street Department maintains over 81 miles of streets and drainage within the City of Brenham. A significant portion of street projects are associated with road, curb, and gutter reconstruction following gas, water, and sewer line repairs or replacements. Most of these utility lines lie beneath city streets. The Street Department has to work closely with the utility departments in coordinating reconstruction projects in order to minimize any

road associated inconveniences to citizens. The Street Department performs maintenance work on existing roads by patching holes or applying seal coats to extend street life. There are over 130 streets and portions of streets, comprising 13 miles of surface that are scheduled for seal coating. The Street Department is also responsible for tree trimming, keeping trees out of the path of roadways and installing or replacing street signs. Part of department daily operations is mowing. The Street Department mows along all the major creek systems within the city and keeps these areas free of debris. The department also mows along major thoroughfares, particularly those located south and east of the city and also maintains the airport.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$728,898	Superintendent	1.00
Supplies	70,400	Crew Leader	3.00
Maintenance	449,450	Equipment Operator II	3.00
Services	38,742	Equipment Operator I	2.00
Non-Capital	0	Maintenance Worker II	2.00
Capital	0	Maintenance Worker I	5.00
Sundries	19,099	PT Maintenance Worker	.90
<b>Total</b>	<b>\$1,306,589</b>	<b>Total</b>	<b>16.90</b>

DEPT 141 – STREET DEPARTMENT

GOALS AND OBJECTIVES

Department goals and objectives align with the City’s strategic objective for Transportation  ..

-  Continue ongoing patch maintenance, tree trimming, and mowing services;
-  Extend street life by overlaying asphalt with chip-rock and seal coat and repairing potholes;
-  Make sure all streets are swept in a timely manner;
-  Make repairs to streets due to utility work;
-  Make repairs to broken sidewalks, curbs and gutters; and
-  Respond to citizen complaints in a timely manner.

PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
Chip seal (linear feet)	6,150	9,234	11,186	9,500
Curb & gutter (linear feet)	na	3,831	1,514	1,500
Sidewalks (linear feet)	na	6,950	2,362	2,400
Utility cut reconstruction (lf)	na	2,038	2,029	3,000
Street signs installed	135	135	200	200

## DEPT 141 – STREETS DEPARTMENT

## DECISION PACKAGES FUNDED\*

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
VE/EQ	Replace 1996 Ford ¾ Ton Pickup	19,550	813.00
VE/EQ	Purchase Broom	45,888	810.00
INFRA	Overlay Project (Phase 1)	242,245	315.00

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
VE/EQ	Purchase Tandem Truck	83,245	813.00
VE/EQ	Replace 1998 JD Boom Mower	95,000	810.00

\* FY10 funding out of Equipment Fund created at fiscal year-end 2009 via transfer out of General Fund ABNR.

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
VE/EQ	Replace concrete saw (Unit #72)	6,720	2011
VE/EQ	Replace 1997 street sweeper (Unit #222)	205,000	2011
VE/EQ	Replace 1991 Ford ¾ truck (Unit #177)	25,000	2011
INFRA	Overlay Project (Phase 2)	236,443	2011
VE/EQ	Replace 1992 concrete saw (Unit #152)	6,990	2012
VE/EQ	Replace 1984 Case dozer (Unit #64)	85,000	2012
VE/EQ	Replace 2000 Chevy truck (Unit #18)	38,000	2012
VE/EQ	Replace 1991 Ford ¾ truck (Unit #179)	25,000	2012
INFRA	Overlay Project (Phase 3)	148,130	2012
VE/EQ	Replace concrete saw (Unit #6)	6,720	2013
VE/EQ	Replace iron wheel roller	87,175	2013
VE/EQ	Replace 2001 Dodge ¾ truck (Unit #10)	25,000	2013
VE/EQ	Replace 2000 Rosco tire roller	70,028	2014
VE/EQ	Replace 1996 JD loader (Unit #53)	215,000	2014

DEPT 141 – STREET DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET VS		2010 ADOPTED BUDGET VS		
		ACTUALS	2009	2009	2009	2010	2009 PROJECTED RESULTS		2009 AMENDED BUDGET			
		2006	2008	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET	INC/(DEC)	%	INC/(DEC)	%	
5-141-101.00	SALARIES & WAGES	385,028	393,701	456,005	494,879	494,879	458,794	493,691	34,899	7.61%	(1,186)	-0.24%
5-141-102.00	OVERTIME PAY	3,129	6,130	7,212	6,000	6,000	6,707	7,350	643	9.59%	1,350	22.50%
5-141-103.00	OASDI/MEDICARE	29,604	30,677	35,216	39,997	39,997	34,110	38,053	3,943	11.56%	(1,944)	-4.86%
5-141-103.02	MATCHING RETIREMENT	37,927	43,318	49,506	46,952	46,952	43,948	44,867	919	2.05%	(2,085)	-4.44%
5-141-105.00	LONGEVITY PAY	7,643	7,735	7,728	8,735	8,735	7,161	7,995	834	11.65%	(740)	-8.47%
5-141-105.01	EDUCATION/MISCELLANEOUS	4,177	3,485	4,800	4,800	4,800	4,800	4,800	0	0.00%	0	0.00%
5-141-105.02	OTHER PAY	714	569	1,032	1,200	1,200	687	0	(687)	-100.00%	(1,200)	-100.00%
5-141-105.03	STANDBY	5,573	6,321	6,476	6,500	6,500	6,406	6,500	94	1.47%	0	0.00%
5-141-106.00	MEDICAL INSURANCE	81,747	78,256	91,342	103,160	103,160	90,143	101,878	11,735	13.02%	(1,282)	-1.24%
5-141-106.01	LIFE INSURANCE	1,827	1,821	1,723	1,856	1,856	1,863	1,868	5	0.27%	12	0.65%
5-141-106.02	LONG TERM DISABILITY	725	726	847	919	919	916	924	8	0.87%	5	0.54%
5-141-107.00	WORKERS' COMPENSATION	30,175	14,545	19,450	20,272	20,272	19,218	20,970	1,752	9.12%	698	3.44%
5-141-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-141-118.00	ACCRUED COMP TIME	(1,438)	1,191	(263)	0	0	0	0	0	-	0	-
5-141-120.00	PAYROLL CONTRA EXPENSE	0	0	0	0	0	0	0	0	-	0	-
	TOTAL PERSONNEL	586,831	588,473	681,073	735,270	735,270	674,753	728,898	54,145	8.02%	(6,372)	-0.87%
5-141-202.00	FUEL	48,511	48,623	73,754	64,024	64,024	52,120	50,500	(1,620)	-3.11%	(13,524)	-21.12%
5-141-203.00	TOOLS/SMALL EQUIPMENT	4,499	2,632	3,950	4,000	4,000	1,778	3,000	1,222	68.73%	(1,000)	-25.00%
5-141-204.00	POSTAGE	15	19	32	100	100	0	50	50	-	(50)	-50.00%
5-141-205.00	OFFICE SUPPLIES	271	637	228	700	700	287	350	63	21.95%	(350)	-50.00%
5-141-206.00	EMPLOYEE RELATIONS	1,701	990	744	1,000	1,000	1,043	1,000	(43)	-4.12%	0	0.00%
5-141-207.00	REPRODUCTION & PRINTING	163	175	204	250	250	200	350	150	75.00%	100	40.00%
5-141-208.00	CLOTHING	2,801	3,229	4,473	4,300	4,700	4,216	4,600	384	9.11%	(100)	-2.13%
5-141-209.00	EDUCATIONAL	116	0	0	200	200	0	100	100	-	(100)	-50.00%
5-141-210.00	BOTANICAL & AGRICULTURAL	2,943	168	127	2,500	2,500	2,553	2,500	(53)	-2.08%	0	0.00%
5-141-211.00	CLEANING AND JANITORIAL	2,891	2,744	2,567	3,100	3,100	2,238	2,500	262	11.71%	(600)	-19.35%
5-141-212.00	COMPUTER SUPPLIES	4,091	1,107	2,500	2,550	2,550	2,545	500	(2,045)	-80.35%	(1,034)	-67.41%
5-141-213.00	COMMUNICATIONS EQUIPMENT	2,612	136	221	650	650	641	325	(316)	-49.30%	(325)	-50.00%
5-141-218.00	PHOTOGRAPHY	215	264	213	250	250	18	125	107	594.44%	(125)	-50.00%
5-141-221.00	SAFETY/FIRST AID SUPPLIES	2,861	2,697	2,555	3,500	3,100	3,298	3,000	(298)	-9.40%	(100)	-3.23%
5-141-223.00	SMALL APPLIANCES	161	157	60	600	600	527	500	(27)	-5.12%	(100)	-16.67%
5-141-250.00	OTHER SUPPLIES	2,300	2,165	630	2,000	2,000	1,371	1,900	(371)	-27.06%	(1,000)	-50.00%
	TOTAL SUPPLIES	76,151	65,743	92,257	89,724	88,708	72,835	70,400	(2,435)	-3.34%	(18,308)	-20.64%
5-141-303.00	VEHICLES/LARGE EQUIPMENT	45,001	51,168	44,960	50,000	50,000	47,279	50,000	2,721	5.76%	0	0.00%
5-141-303.10	EQUIPMENT CONTRA EXPENSE	0	0	0	0	0	0	0	0	-	0	-
5-141-304.00	MACHINERY/EQUIPMENT	5,590	803	4,920	3,500	3,500	3,436	3,500	64	1.86%	0	0.00%
5-141-309.00	COMMUNICATION/PHOTO EQUIP	718	19	40	200	200	0	150	150	-	(50)	-25.00%
5-141-310.00	LAND/GROUNDS	0	0	0	0	0	0	0	0	-	0	-
5-141-312.00	BUILDINGS/APPLIANCES	458	1,403	281	1,500	1,500	1,499	1,000	(499)	-33.29%	(500)	-33.33%
5-141-313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	500	500	0	0	0	-	(500)	-100.00%
5-141-315.00	STREETS/INLETS/CURBS	209,367	265,453	286,880	364,800	364,800	364,800	364,800	0	0.00%	0	0.00%
5-141-317.00	TRAFFIC SIGNS & ST MARKERS	27,062	24,354	14,335	29,500	29,500	29,500	29,500	0	0.00%	0	0.00%
5-141-350.00	OTHER MAINTENANCE	1,284	3,372	43	500	500	499	500	1	0.20%	0	0.00%
	TOTAL MAINTENANCE	289,481	346,572	351,458	450,500	450,500	447,013	449,450	2,437	0.55%	(1,050)	-0.23%
5-141-401.00	ELECTRICAL	6,659	4,913	4,336	4,985	4,985	4,387	3,956	(431)	-8.82%	(1,029)	-20.64%
5-141-402.00	AUDITS/CONSULTANT FEES	0	0	0	0	0	0	0	0	-	0	-
5-141-403.00	TELEPHONE	0	0	629	1,273	1,273	2,336	2,072	(264)	-11.30%	799	62.77%
5-141-404.00	GAS	1,196	1,019	434	0	0	0	0	0	-	0	-
5-141-405.00	WATER	1,616	573	507	1,200	1,200	536	591	55	10.26%	(609)	-50.75%
5-141-406.00	SEWER	1,801	906	789	950	950	598	1,114	516	86.29%	164	17.26%
5-141-406.50	GARBAGE	742	736	787	859	859	862	859	(3)	-0.35%	0	0.00%
5-141-406.60	TRNSF STATION/LANDFILL FEE	236	181	0	0	0	0	0	0	-	0	-
5-141-407.00	LEGAL NOTICES	0	0	0	0	0	0	0	0	-	0	-
5-141-408.00	RENTAL & LEASES	9,389	9,293	12,617	30,050	30,050	25,923	14,000	(11,923)	-45.99%	(16,050)	-53.41%
5-141-409.00	ADVERTISEMENTS	138	780	210	150	150	149	150	1	0.67%	0	0.00%
5-141-410.00	PHYSICALS	270	1,236	116	500	500	500	500	0	0.00%	0	0.00%
5-141-422.00	CONTRACT LABOR	25,847	15,032	8,854	14,500	14,500	13,875	14,500	625	4.50%	0	0.00%
5-141-424.00	SERVICE CONTRACTS	0	0	0	1,016	1,016	1,016	0	(1,016)	-100.00%	(1,016)	-100.00%
5-141-450.00	OTHER SERVICES	1,574	1,051	2,983	1,000	1,000	875	1,000	125	14.29%	0	0.00%
	TOTAL SERVICES	49,469	35,719	32,261	55,467	56,483	51,057	38,742	(12,315)	-24.12%	(17,741)	-31.41%
5-141-702.00	BUILDINGS	3,700	0	0	0	0	0	0	0	-	0	-
5-141-703.00	STREETS/INLETS/CURBS	0	51,153	0	0	13,000	13,000	0	(13,000)	-100.00%	(13,000)	-100.00%
5-141-710.00	MACHINERY/EQUIPMENT	9,940	5,359	4,810	0	0	0	0	0	-	0	-
5-141-712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-
	TOTAL NON-CAPITAL	13,640	56,512	4,810	0	13,000	13,000	0	(13,000)	-100.00%	(13,000)	-100.00%
5-141-803.00	STREETS/INLETS/CURBS	95,607	0	0	0	0	0	0	0	-	0	-
5-141-813.00	VEHICLES/LARGE EQUIPMENT	0	20,381	40,500	88,299	88,299	88,246	0	(88,246)	-100.00%	(88,299)	-100.00%
5-141-815.00	OTHER CAPITAL OUTLAY	0	0	0	0	0	0	0	0	-	0	-
	TOTAL CAPITAL	95,607	20,381	40,500	88,299	88,299	88,246	0	(88,246)	-100.00%	(88,299)	-100.00%
5-141-901.00	LIAB/CASUALTY INSURANCE	10,752	11,789	13,992	15,642	15,642	13,869	14,599	730	5.26%	(1,043)	-6.67%
5-141-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,805	1,428	2,817	3,500	3,500	3,496	3,500	4	0.11%	0	0.00%
5-141-908.10	MILEAGE	0	182	798	1,000	1,000	992	1,000	8	0.81%	0	0.00%
5-141-949.00	UNEMPLOYMENT BENEFITS	996	0	24	0	0	0	0	0	-	0	-
5-141-950.00	OTHER SUNDRY	0	0	0	0	0	0	0	0	-	0	-
	TOTAL SUNDRIES	13,553	13,400	17,630	20,142	20,142	18,357	19,099	742	4.04%	(1,043)	-5.18%
	TOTAL DEPARTMENT	1,124,731	1,126,800	1,219,988	1,439,402	1,452,402	1,365,261	1,306,589	(58,672)	-4.30%	(145,813)	-10.04%

**DEPT 148 – AIRPORT DEPARTMENT**

**\$88,002**



The Brenham Municipal Airport was constructed in 1964 and 1965. Funds for the airport construction were provided equally by the Federal Aviation Administration (FAA) and the City of Brenham. The airport has experienced steady growth since its inception. In 1999, the City of Brenham applied for and received a Terminal Building Grant from TxDOT for construction of a new airport terminal. Terminal plans were modified by adding footage for a diner named the Southern Flyer Diner. The fixed based operator who handles day-to-day airport operations, also owns and operates the diner. More recently, in 2007, a new airport-hanger was developed. A 500 foot runway extension project is under construction and should be completed during the first quarter of FY10.

Approximately \$60,000 of airport operating expenditures are eligible for TxDOT’s Routine Airport Maintenance Program (RAMP). The RAMP program includes lower cost airside and landside airport improvements. These items can be more than just maintenance and may be new or additional items of work. The City’s match is 50% of actual costs. The City fronts 100% of the costs and is then reimbursed by RAMP for 50% of the eligible expenditures.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>
Personnel	\$ 0	None
Supplies	8,546	
Maintenance	13,850	
Services	24,605	
Non-Capital	35,900	
Capital	0	
Sundries	<u>5,101</u>	
<b>Total</b>	<b>\$ 88,002</b>	

DEPT 148 – AIRPORT DEPARTMENT

GOALS AND OBJECTIVES

Department goals and objectives align best with the City’s strategic objective for City Services .

-  To provide courteous, professional and friendly service to airport patrons;
-  To continue to utilize TXDOT’s Routine Airport Maintenance Program to improve all aspects of the City’s airport;
-  To continue striving to lease all available hanger space; and
-  Explore options for expansion of vehicular parking.

PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
% TxDOT RAMP	32%	88%	32%	100%
T-Hanger occupancy rate	na	80-85%	90-95%	95%+

DEPT 148 – AIRPORT DEPARTMENT

DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
NA	None		

DEPT 148 – AIRPORT DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET VS 2009 PROJECTED RESULTS		2010 ADOPTED BUDGET VS 2009 AMENDED BUDGET	
		ACTUALS	2009	2009	2009	2010					
		2006	2008	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET	INC/(DEC)	%	INC/(DEC)	%
5-148-203.00	TOOLS/SMALL EQUIPMENT	0	0	50	50	0	0	0	-	(50)	-100.00%
5-148-210.00	BOTANICAL & AGRICULTURAL	0	0	536	1,000	1,545	2,500	955	61.81%	1,500	150.00%
5-148-211.00	CLEANING AND JANITORIAL	493	464	406	600	600	546	294	116.67%	(54)	-9.00%
5-148-212.00	COMPUTER SUPPLIES	0	0	0	0	0	0	0	-	0	-
5-148-221.00	SAFETY/FIRST AID SUPPLIES	21	0	0	200	200	200	200	-	0	0.00%
5-148-250.00	OTHER SUPPLIES	35	193	0	5,300	5,040	5,300	260	5.10%	0	0.00%
	TOTAL SUPPLIES	548	657	942	7,150	6,837	8,546	1,709	25.00%	1,396	19.52%
5-148-304.00	MACHINERY/EQUIPMENT	0	0	0	500	500	500	500	-	0	0.00%
5-148-309.00	COMMUNICATION/PHOTO EQUIP	0	0	0	100	100	100	100	-	0	0.00%
5-148-310.00	LAND/GROUNDS	533	995	1,883	2,000	1,500	2,000	500	33.33%	0	0.00%
5-148-312.00	BUILDINGS/APPLIANCES	6,725	6,269	1,318	250	250	250	(550)	-68.75%	0	0.00%
5-148-350.00	OTHER MAINTENANCE	5,211	8,668	14,256	12,500	11,628	11,000	(628)	-5.40%	(1,500)	-12.00%
	TOTAL MAINTENANCE	12,469	15,932	17,457	15,350	13,928	13,850	(78)	-0.55%	(1,500)	-9.77%
5-148-401.00	ELECTRICAL	14,008	10,492	11,328	12,182	11,445	12,093	648	5.65%	(89)	-0.73%
5-148-402.00	AUDITS/CONSULTANTS FEES	4,360	5,200	3,945	4,930	4,680	4,930	250	5.34%	0	0.00%
5-148-403.00	TELEPHONE	2,121	1,814	1,908	2,178	2,178	2,146	(30)	-1.38%	(32)	-1.47%
5-148-405.00	WATER	757	1,204	827	1,325	1,325	1,000	40	4.17%	(325)	-24.53%
5-148-424.00	SERVICE CONTRACTS	5,569	3,805	3,630	4,416	4,416	4,100	290	7.61%	(316)	-7.16%
5-148-450.00	OTHER SERVICES	291	312	264	318	318	336	36	12.00%	18	5.66%
	TOTAL SERVICES	27,106	22,827	21,903	25,349	23,371	24,605	1,234	5.28%	(744)	-2.94%
5-148-702.00	BUILDINGS	0	0	0	0	0	0	0	-	0	-
5-148-710.00	MACHINERY/EQUIPMENT	0	0	0	0	0	0	0	-	0	-
5-148-712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	0	0	0	0	-	0	-
5-148-715.00	OTHER CAPITAL	7,773	3,550	33,516	35,584	30,000	35,900	5,900	19.47%	316	0.89%
	TOTAL NON-CAPITAL	7,773	3,550	33,516	35,584	30,000	35,900	5,900	19.47%	316	0.89%
5-148-802.00	BUILDINGS	0	0	0	0	0	0	0	-	0	-
5-148-815.00	OTHER CAPITAL OUTLAY	0	0	0	0	0	0	0	-	0	-
	TOTAL CAPITAL	0	0	0	0	0	0	0	-	0	-
5-148-901.00	LIAB/CASUALTY INSURANCE	5,230	4,366	4,200	6,074	6,074	4,900	352	7.74%	(1,173)	-19.31%
5-148-908.00	SEMINARS/MEMBERSHIP/TRAVE	100	100	0	0	0	0	0	-	0	-
5-148-950.00	OTHER SUNDRIES	447	46	819	200	200	200	(7)	-3.38%	0	0.00%
	TOTAL SUNDRIES	5,777	4,512	5,019	6,274	6,274	5,100	345	7.25%	(1,173)	-18.70%
	TOTAL DEPARTMENT	53,674	47,478	78,838	89,707	78,892	88,000	9,110	11.55%	(1,705)	-1.90%

**DEPT 150 – COMMUNICATIONS DEPARTMENT**

**\$956,333**



The Brenham Emergency Communications Department dispatches for all public safety agencies located within Washington County. The department answers all incoming 9-1-1 calls. The Communications Center is staffed 24 hours a day, 7 days a week. With the use of Computer Aided Dispatch software, Communications personnel document all calls for service, the responder's locations and any comments that are made in reference to the

calls for service. Communications also maintains recordings and documents of all non-emergency phone calls, 9-1-1 calls, and all radio traffic. The department is responsible for five local radio channels and monitors radio traffic on several others. Through the use of advanced communications technology, the department can communicate with other local and/or state agencies and is equipped to handle any incident which may involve multi-jurisdictional response.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 769,797	Manager	1.00
Supplies	26,250	Shift Supervisors	1.00
Maintenance	4,100	Telecomm Operator III	5.00
Services	175,263	Telecomm Operator II	1.00
Non-Capital	0	Telecomm Operator I	2.00
Capital	0	Telecomm Operator Trainee	5.00
Sundries	(19,077)	PT Operators	<u>2.16</u>
<b>Total</b>	<b>\$956,333</b>	<b>Total</b>	<b>17.16</b>

DEPT 150 – COMMUNICATIONS DEPARTMENT

GOALS AND OBJECTIVES

Department goals and objectives align best with the City’s strategic objective for City Services .

-  Fill all vacant positions and promote two operators to shift supervisors;
-  Upgrade/replace the following hardware/software: New World test server, Reverse 911 server, call taker and shift supervisor workstations;
-  Implement and install BVWAC Radio System;
-  Upgrade New World Systems MDT’s to Version 8x;
-  Increase call accuracy to 95% utilizing ProQA software; and
-  Implement Quality Assurance Program for calls handled by operators.

PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
# of incoming calls	592,914	712,255	749,499	780,000
# of 9-1-1 calls	30,311	30,001	30,594	31,000

## DEPT 150 – COMMUNICATIONS DEPARTMENT

## DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
HR	Add 3 Telecommunications Operators	123,823	Personnel
VE/EQ	Safe Sight door security – 6 doors*	10,276	715.00

\* FY10 funding out of Equipment Fund created at fiscal year-end 2009 via transfer from General Fund ABNR.

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
HR	Add 3 Telecommunication Operators	141,044	2014
IT	ProQA software for Police	74,000	2011
INFRA	Expansion of Communications Center	500,000	2012

DEPT 150 – COMMUNICATIONS DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET VS 2009 PROJECTED RESULTS		2010 ADOPTED BUDGET VS 2009 AMENDED BUDGET		
		ACTUALS	2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	INC/(DEC)	%	INC/(DEC)	%		
2006	2007	2008										
5-150-101.00	SALARIES & WAGES	377,208	400,110	402,278	446,180	438,680	408,795	533,181	124,386	30.43%	94,501	21.54%
5-150-102.00	OVERTIME PAY	34,880	41,766	38,288	50,000	50,000	51,570	36,000	(15,570)	-30.19%	(14,000)	-28.00%
5-150-103.00	OASDI/MEDICARE	30,712	32,697	32,051	38,428	38,428	32,879	44,195	11,317	34.42%	5,768	15.01%
5-150-103.02	MATCHING RETIREMENT	37,968	45,418	42,746	44,603	44,603	39,105	47,161	8,056	20.60%	2,558	5.74%
5-150-105.00	LONGEVITY PAY	3,285	4,013	4,165	4,825	4,825	3,703	3,943	240	6.48%	(882)	-18.28%
5-150-105.01	EDUCATION/MISCELLANEOUS	2,988	3,415	1,142	0	0	0	0	0	-	0	-
5-150-105.02	OTHER PAY	2,030	937	786	1,000	1,000	3,500	0	(3,500)	-100.00%	(1,000)	-100.00%
5-150-105.03	STANDBY	0	0	0	0	0	0	0	0	-	0	-
5-150-106.00	MEDICAL INSURANCE	65,519	69,538	62,944	77,083	67,083	63,418	101,645	38,227	60.28%	34,562	51.52%
5-150-106.01	LIFE INSURANCE	1,545	1,845	1,367	1,614	1,614	1,412	1,851	439	31.09%	237	14.68%
5-150-106.02	LONG TERM DISABILITY	621	737	671	799	799	727	1,016	289	39.75%	217	27.16%
5-150-107.00	WORKERS' COMPENSATION	1,047	588	662	742	742	668	894	136	20.36%	62	8.36%
5-150-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-150-118.00	ACCRUED COMP TIME	137	(7)	206	0	0	0	0	0	-	0	-
	TOTAL PERSONNEL	557,940	601,057	587,307	665,274	647,774	605,777	769,797	164,020	27.08%	122,023	18.84%
5-150-202.00	FUEL	135	0	0	150	150	0	0	0	-	(150)	-100.00%
5-150-203.00	TOOLS/SMALL EQUIPMENT	747	105	20	200	200	0	100	100	-	(100)	-50.00%
5-150-204.00	POSTAGE & FREIGHT	86	26	19	100	100	108	100	(8)	-7.41%	0	0.00%
5-150-205.00	OFFICE SUPPLIES	8,480	1,904	2,328	3,500	3,500	2,122	2,000	(122)	-5.75%	(1,500)	-42.86%
5-150-206.00	EMPLOYEE RELATIONS	333	703	901	750	750	749	750	1	0.13%	0	0.00%
5-150-207.00	REPRODUCTION & PRINTING	131	349	758	700	700	0	500	500	-	(200)	-28.57%
5-150-208.00	CLOTHING	2,474	0	1,558	2,000	2,000	2,000	2,750	750	37.50%	750	37.50%
5-150-209.00	EDUCATIONAL	278	0	648	2,600	2,600	2,636	500	(2,136)	-81.23%	(2,100)	-80.77%
5-150-210.00	BOTANICAL & AGRICULTURAL	60	0	0	200	200	0	100	100	-	(100)	-50.00%
5-150-211.00	CLEANING AND JANITORIAL	1,020	996	967	1,000	1,000	1,000	1,000	0	0.00%	0	0.00%
5-150-212.00	COMPUTER SUPPLIES	13,354	33,038	24,610	22,470	39,970	33,047	13,500	(19,547)	-59.15%	(26,470)	-66.22%
5-150-213.00	COMMUNICATIONS EQUIPMENT	1,787	1,542	9,717	2,100	2,100	1,898	2,100	202	10.64%	0	0.00%
5-150-218.00	PHOTOGRAPHY	0	0	0	0	0	0	0	0	-	0	-
5-150-221.00	SAFETY/FIRST AID SUPPLIES	0	0	0	100	100	100	100	0	0.00%	0	0.00%
5-150-223.00	SMALL APPLIANCES	2,155	597	505	500	500	0	500	500	-	0	0.00%
5-150-250.00	OTHER SUPPLIES	685	92	289	750	750	524	2,250	1,726	329.39%	1,500	200.00%
	TOTAL SUPPLIES	31,724	39,351	42,319	37,120	54,620	44,184	26,250	(17,934)	-40.59%	(28,370)	-51.94%
5-150-304.00	MACHINERY/EQUIPMENT	0	71	7	0	0	0	0	0	-	0	-
5-150-309.00	COMMUNICATION/PHOTO EQUIP	0	0	0	500	500	468	100	(368)	-78.63%	(400)	-80.00%
5-150-310.00	LAND/GROUNDS	0	0	400	100	100	100	100	0	0.00%	0	0.00%
5-150-312.00	BUILDINGS/APPLIANCES	5,329	1,092	485	1,500	1,500	1,366	1,000	(366)	-24.79%	(500)	-33.33%
5-150-313.00	COMPUTER/OFFICE EQUIPMENT	180	132	0	200	200	700	100	(600)	-85.71%	(100)	-50.00%
5-150-316.00	JANITORIAL	375	0	0	1,200	1,200	1,200	2,600	1,400	116.67%	1,400	116.67%
5-150-350.00	OTHER MAINTENANCE	0	0	99	200	200	0	200	200	-	0	0.00%
	TOTAL MAINTENANCE	5,884	1,294	991	3,700	3,700	3,834	4,100	266	6.94%	400	10.81%
5-150-401.00	ELECTRICAL	8,216	8,421	11,716	12,709	12,709	15,150	12,214	(2,936)	-19.38%	(495)	-3.89%
5-150-402.00	AUDITS/CONSULTANTS FEES	0	10,031	0	0	0	0	0	0	-	0	-
5-150-403.00	TELEPHONE	1,603	3,174	1,650	1,500	1,500	2,671	4,015	1,344	50.32%	2,515	167.67%
5-150-404.00	GAS	553	610	595	600	600	555	622	67	12.07%	22	3.67%
5-150-405.00	WATER	180	157	163	400	400	205	207	2	2.98%	(193)	-48.25%
5-150-406.00	SEWER	213	201	208	400	400	204	204	0	0.00%	(196)	-49.00%
5-150-406.60	TRNSF STAT/LANDFILL FEES	0	0	0	0	0	0	0	0	-	0	-
5-150-408.00	RENTALS & LEASES	68	72	52	100	100	54	100	46	85.19%	0	0.00%
5-150-409.00	ADVERTISEMENTS	335	916	743	500	500	374	500	126	33.69%	0	0.00%
5-150-410.00	PHYSICALS	795	116	462	500	500	500	500	0	0.00%	0	0.00%
5-150-422.00	CONTRACT LABOR	531	200	0	1,500	1,500	0	0	0	-	(1,500)	-100.00%
5-150-424.00	SERVICE CONTRACTS	43,523	26,517	87,946	112,625	112,625	108,080	114,783	6,703	6.20%	2,158	1.92%
5-150-424.05	BVWACS	0	0	0	0	0	0	34,206	34,206	-	34,206	-
5-150-450.00	OTHER SERVICES	979	8,605	4,101	800	800	3,500	7,912	4,412	126.06%	7,112	889.00%
	TOTAL SERVICES	56,997	59,019	107,636	131,634	131,634	131,293	175,263	43,970	33.49%	43,629	33.14%
5-150-702.00	BUILDINGS	0	0	0	4,000	4,000	0	0	0	-	(4,000)	-100.00%
5-150-710.00	MACHINERY/EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-
5-150-712.00	OFFICE FURNITURE/EQUIPMENT	13,877	4,255	0	0	0	0	0	0	-	0	-
5-150-714.00	RADIOS/RADAR/CAMERAS	13,481	2,202	0	0	0	0	0	0	-	0	-
	TOTAL NON-CAPITAL	27,359	6,457	0	4,000	4,000	0	0	0	-	(4,000)	-100.00%
5-150-810.00	MACHINERY/EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-
5-150-812.00	OFFICE FURN/EQUIPMENT	0	48,432	0	0	0	0	0	0	-	0	-
	TOTAL CAPITAL	0	48,432	0	0	0	0	0	0	-	0	-
5-150-901.00	LIAB/CASUALTY INSURANCE	703	486	995	695	695	747	747	0	0.00%	52	7.48%
5-150-908.00	SEMINARS/MEMBERSHIP/TRAVE	5,551	2,552	3,393	5,000	5,000	4,426	6,500	2,074	46.86%	1,500	30.00%
5-150-908.10	MILEAGE	1,387	1,955	1,274	2,000	2,000	1,500	2,000	500	33.33%	0	0.00%
5-150-908.20	CONTINUING EDUCATION	0	0	0	0	0	0	4,165	4,165	-	4,165	-
5-150-949.00	UNEMPLOYMENT BENEFITS	0	0	0	0	0	0	0	0	-	0	-
5-150-950.00	OTHER SUNDRY	90	34	220	500	500	200	500	300	150.00%	0	0.00%
5-150-999.00	WASH CO-NEW WORLD SOFTWARE	0	0	(26,649)	(31,492)	(31,492)	(34,522)	(32,989)	1,533	-4.44%	(1,497)	-4.75%
	TOTAL SUNDRIES	7,731	5,029	(20,767)	(23,297)	(23,297)	(27,649)	(19,077)	8,572	-31.00%	4,220	-18.11%
	TOTAL DEPARTMENT	687,635	760,639	717,485	818,431	818,431	757,439	956,333	198,894	26.26%	137,902	16.85%

**DEPT 151 – POLICE DEPARTMENT**

**\$3,216,939**



The Brenham Police Department works in partnership with the community in addressing problems that threaten community safety and order. The department is organized into three major divisions. In the Patrol Division, officers patrol the City limits, primarily in police vehicles, to enforce laws and prevent crime. They respond to dispatch calls, make arrests of violators and suspects, serve arrest warrants, make traffic stops, issue citations and warnings, and write incident reports. Patrol officers may serve in specialized units, such as, Bike Patrol, SWAT Team, and Hostage Negotiation Team. The Criminal Investigation Division is responsible for investigation and follow up on offenses reported to the Police Department. Narcotics Enforcement is under this division. One detective is assigned to the local housing authority to help reduce crime. The Community Relations Division includes Crime Stoppers, Honor Guard, Citizen’s Police Academy, Citizen’s On Patrol, Police Explorers, School Resource Officers, and the Anti-Drinking and Driving Program.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 2,693,524	Police Chief	1.00
Supplies	200,666	Assistant Police Chief	1.00
Maintenance	90,200	Lieutenant	2.00
Services	168,980	Sergeant	6.00
Non-Capital	17,657	Corporal	17.00
Capital	119,539	Patrol Officer	6.00
Sundries	<u>(73,627)</u>	Evidence/Property Clerk	1.00
		Admin Assistant	1.00
Total	<u>3,216,939</u>	Secretary	<u>2.00</u>
		Total	<u>37.00</u>

DEPT 151 – POLICE DEPARTMENT

GOALS AND OBJECTIVES

Department goals and objectives align best with the City’s strategic objective for City Services .

-  Transition to the new police headquarters and capitalize on improved facilities to enhance both effectiveness and efficiency;
-  Reduce the crime rate through re-direction of efforts and assignments including specialized training for implementation of new canine (K-9) program, fugitive apprehension element, increased traffic stops and self-initiated activity;
-  Re-establish routine and mandatory training for tactical team; and
-  Increase patrol staffing by recruiting, hiring and training three additional patrol officers.

PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
Sworn Officers per 1,000 Residents	2.0	2.0	2.0	2.3
Calls for service	na	25,094	26,000	26,500
Mileage on Police Units	296,422	296,382	382,597	390,000
Total # traffic stops	6,986	9,877	12,000	12,500
Total # of arrests	1,050	1,155	1,050	1,200

## DEPT 151 – POLICE DEPARTMENT

## DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
HR	Add 3 Patrol Officers	162,600	Personnel
VE/EQ	Replace 3 Police Units	119,539	813.00

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
INFRA	Relocation of Police Firing Range	40,000	815.00

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
HR	Hire 2 Patrol Officers	108,400	2011
VE/EQ	Replace 3 Police Units	119,539	2011
VE/EQ	Replace 3 Police Units	119,539	2012
VE/EQ	Replace 3 Police Units	119,539	2013
VE/EQ	Replace 3 Police Units	119,539	2014
INFRA	Relocation of Police Firing Range	40,000	2011

DEPT 151 – POLICE DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,								2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
		ACTUALS		2009		2009		2009		VS		VS		
		2006	2007	2008	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET	2009 PROJECTED RESULTS	2009 AMENDED BUDGET	INC/(DEC)	%	INC/(DEC)	%
5-151-101.00	SALARIES & WAGES	1,349,790	1,459,040	1,690,155	1,727,961	1,727,961	1,691,964	1,891,805	199,841	11.81%	163,844	9.48%		
5-151-102.00	OVERTIME PAY	106,510	86,284	77,794	90,000	90,000	83,843	95,000	11,157	13.31%	5,000	5.56%		
5-151-103.00	OASDI/MEDICARE	113,441	119,851	135,789	147,337	147,337	132,137	149,629	17,492	13.24%	2,292	1.56%		
5-151-103.02	MATCHING RETIREMENT	146,419	173,153	194,368	179,445	179,445	174,643	180,221	5,578	3.19%	776	0.43%		
5-151-105.00	LONGEVITY PAY	21,660	22,990	24,513	26,340	26,340	26,738	27,145	407	1.52%	805	3.06%		
5-151-105.01	EDUCATION/MISCELLANEOUS	36,399	40,890	41,915	44,153	44,153	40,941	46,200	5,259	12.85%	2,047	4.64%		
5-151-105.02	OTHER PAY	25,228	24,700	29,280	34,000	34,000	33,261	0	(33,261)	-100.00%	(34,000)	-100.00%		
5-151-105.03	STANDBY	0	0	0	0	0	0	0	0	-	0	-		
5-151-106.00	MEDICAL INSURANCE	202,818	212,731	230,814	251,907	251,907	228,137	262,880	34,743	15.23%	10,973	4.36%		
5-151-106.01	LIFE INSURANCE	6,390	7,296	6,496	6,692	6,692	7,159	7,422	263	3.67%	730	10.91%		
5-151-106.02	LONG TERM DISABILITY	2,541	2,926	3,212	3,311	3,311	3,531	3,634	103	2.92%	323	9.76%		
5-151-107.00	WORKERS' COMPENSATION	41,039	20,686	27,049	27,094	27,094	27,847	29,588	1,741	6.25%	2,494	9.20%		
5-151-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-		
5-151-117.00	PERSONNEL CONTRA-GRANTS	0	0	0	0	0	0	0	0	-	0	-		
5-151-118.00	ACCRUED COMP TIME	407	1,512	1,942	0	0	0	0	0	-	0	-		
	TOTAL PERSONNEL	2,052,639	2,172,060	2,463,326	2,538,240	2,538,240	2,450,201	2,693,524	243,323	9.93%	155,284	6.12%		
5-151-202.00	FUEL	69,930	73,252	110,683	101,364	91,427	76,451	83,366	6,715	8.78%	(8,261)	-9.04%		
5-151-203.00	TOOLS/SMALL EQUIPMENT	1,449	1,035	770	1,500	1,500	2,200	1,500	(700)	-31.82%	0	0.00%		
5-151-204.00	POSTAGE & FREIGHT	1,966	1,789	910	2,000	2,000	1,624	1,500	(124)	-7.64%	(500)	-25.00%		
5-151-205.00	OFFICE SUPPLIES	6,377	6,031	5,542	8,000	8,000	7,958	8,000	42	0.53%	0	0.00%		
5-151-206.00	EMPLOYEE RELATIONS	1,742	2,203	2,862	2,500	2,500	1,804	2,800	996	55.21%	300	12.00%		
5-151-207.00	REPRODUCTION & PRINTING	4,564	8,103	4,550	5,000	5,000	5,875	8,900	2,125	36.17%	3,000	60.00%		
5-151-208.00	CLOTHING	20,535	18,810	20,708	28,000	28,000	18,468	27,500	9,032	48.91%	(500)	-1.79%		
5-151-209.00	EDUCATIONAL	739	950	1,067	2,000	2,000	740	1,000	260	35.14%	(1,000)	-50.00%		
5-151-210.00	BOTANICAL & AGRICULTURAL	16	0	0	0	0	0	1,000	1,000	-	1,000	-		
5-151-211.00	CLEANING AND JANITORIAL	2,659	2,336	2,386	2,500	2,500	1,549	2,800	1,251	80.76%	300	12.00%		
5-151-212.00	COMPUTER SUPPLIES	11,179	4,191	25,134	36,500	36,500	41,258	40,200	(1,258)	-3.05%	3,500	9.59%		
5-151-213.00	COMMUNICATIONS EQUIPMENT	2,214	2,483	3,467	4,000	4,000	4,441	3,000	(1,441)	-32.45%	(1,000)	-25.00%		
5-151-218.00	PHOTOGRAPHY	2,211	3,075	1,210	1,500	1,500	2,035	2,000	(35)	-1.72%	500	33.33%		
5-151-221.00	SAFETY/FIRST AID SUPPLIES	2,006	2,854	1,305	4,000	4,000	3,216	2,000	(1,216)	-37.81%	(2,000)	-50.00%		
5-151-223.00	SMALL APPLIANCES	46	90	0	1,000	1,000	1,000	2,000	1,000	100.00%	1,000	100.00%		
5-151-230.00	AMMO/GUN/TASER/MISC	11,298	9,877	7,775	9,000	9,000	8,600	11,000	2,400	27.91%	2,000	22.22%		
5-151-250.00	OTHER SUPPLIES	1,268	3,082	5,193	3,000	3,000	3,170	3,400	230	7.26%	400	13.33%		
	TOTAL SUPPLIES	140,199	140,159	193,563	211,864	201,927	180,389	200,666	20,277	11.24%	(1,261)	-0.62%		
5-151-303.00	VEHICLES/LARGE EQUIPMENT	39,025	35,060	29,904	50,000	50,000	57,367	40,000	(17,367)	-30.27%	(10,000)	-20.00%		
5-151-304.00	MACHINERY/EQUIPMENT	167	936	21	200	200	63	200	137	217.46%	0	0.00%		
5-151-309.00	COMMUNICATION/PHOTO EQUIP	1,153	1,124	336	2,000	2,000	2,000	2,500	500	25.00%	500	25.00%		
5-151-312.00	BUILDINGS/APPLIANCES	2,449	42	1,466	1,000	1,000	1,000	1,000	0	0.00%	0	0.00%		
5-151-313.00	COMPUTER/OFFICE EQUIPMENT	8	0	185	500	500	210	500	290	138.10%	0	0.00%		
5-151-316.00	JANITORIAL	0	0	0	23,320	23,320	21,207	45,000	23,793	112.19%	21,680	92.97%		
5-151-350.00	OTHER MAINTENANCE	873	1,138	929	1,000	1,000	1,300	1,000	(300)	-23.08%	0	0.00%		
	TOTAL MAINTENANCE	43,675	38,300	32,841	78,020	78,020	83,147	90,200	7,053	8.48%	12,180	15.61%		
5-151-401.00	ELECTRICAL	53,007	40,096	50,192	52,615	52,615	55,949	70,000	14,051	25.11%	17,385	33.04%		
5-151-402.00	AUDITS/CONSULTANTS FEES	305	0	0	0	0	0	0	0	-	0	-		
5-151-403.00	TELEPHONE	16,106	17,419	23,402	25,000	25,000	28,398	23,286	(112)	-0.39%	3,286	13.14%		
5-151-404.00	GAS	5,506	3,743	4,617	5,000	5,000	4,160	4,500	340	8.17%	(500)	-10.00%		
5-151-405.00	WATER	879	709	707	1,000	1,000	1,152	1,500	348	30.21%	500	50.00%		
5-151-406.00	SEWER	805	832	927	1,000	1,000	923	1,100	177	19.18%	100	10.00%		
5-151-406.50	GARBAGE	1,432	1,366	1,461	1,594	1,594	1,625	1,594	(31)	-1.91%	0	0.00%		
5-151-406.60	TRNSF STATION/LANDFILL FEE	33	0	14	100	100	0	500	500	-	400	400.00%		
5-151-409.00	ADVERTISEMENTS	414	1,550	1,859	2,500	2,500	631	1,000	369	58.48%	(1,500)	-60.00%		
5-151-410.00	PHYSICALS	575	621	863	1,000	1,000	403	1,000	597	148.14%	0	0.00%		
5-151-411.00	CITY ATTORNEY'S FEES	0	0	0	17,500	17,500	15,093	10,000	(5,093)	-33.74%	(7,500)	-42.86%		
5-151-422.00	CONTRACT LABOR	2,579	0	0	0	0	0	0	0	-	0	-		
5-151-424.00	SERVICE CONTRACTS	33,854	21,211	35,589	45,000	45,000	22,149	46,000	23,851	107.68%	1,000	2.22%		
5-151-450.00	OTHER SERVICES	4,801	5,952	2,825	5,000	5,000	3,170	3,500	330	10.41%	(1,500)	-30.00%		
	TOTAL SERVICES	120,296	93,497	122,456	157,309	157,309	133,653	168,980	35,327	26.43%	11,671	7.42%		
5-151-712.00	OFFICE FURNITURE/EQUIPMENT	4,479	25,336	0	0	0	0	0	0	-	0	-		
5-151-713.00	VEHICLES	0	0	0	0	0	0	0	0	-	0	-		
5-151-714.00	RADIOS/RADAR/CAMERAS	0	30,903	3,327	0	0	208	17,657	17,449	8388.94%	17,657	-		
5-151-715.00	OTHER	0	25,200	0	15,000	22,637	21,730	0	(21,730)	-100.00%	(22,637)	-100.00%		
	TOTAL NON-CAPITAL	4,479	81,439	3,327	15,000	22,637	21,938	17,657	(4,281)	-19.51%	(4,980)	-22.00%		
5-151-802.00	BUILDINGS	0	0	0	0	0	0	0	0	-	0	-		
5-151-812.00	OFFICE FURN/EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-		
5-151-813.00	VEHICLES	93,302	198,634	178,976	203,970	203,970	203,657	119,539	(84,118)	-41.30%	(84,431)	-41.39%		
5-151-814.00	RADIOS/RADAR/CAMERAS	0	21,154	0	0	0	0	0	0	-	0	-		
5-151-815.00	OTHER CAPITAL OUTLAY	0	0	0	0	0	0	0	0	-	0	-		
	TOTAL CAPITAL	93,302	219,788	178,976	203,970	203,970	203,657	119,539	(84,118)	-41.30%	(84,431)	-41.39%		
5-151-901.00	LIAB/CASUALTY INSURANCE	32,375	26,086	31,737	44,088	44,088	37,055	51,124	14,069	37.97%	7,036	15.96%		
5-151-908.00	SEMINARS/MEMBERSHIP/TRAVE	22,958	24,056	22,065	25,000	25,000	23,840	23,000	(840)	-3.52%	(2,000)	-8.00%		
5-151-908.10	MILEAGE	1,137	576	1,023	1,000	1,000	1,100	1,000	(100)	-9.09%	0	0.00%		
5-151-908.20	CONTINUING EDUCATION	1,000	3,000	4,000	7,000	7,000	3,207	4,500	1,293	40.32%	(2,500)	-35.71%		
5-151-939.00	EMPLOYEE MOVING EXPENSE	7,254	0	0	0	2,300	3,100	0	(3,100)	-100.00%	(2,300)	-100.00%		
5-151-949.00	UNEMPLOYMENT BENEFITS	0	0	0	0	0	0	0	0	-	0	-		
5-151-950.00	OTHER SUNDRY	1,418	856	1,281	1,500	1,500	1,151	1,200	4*	4.26%	(300)	-20.00%		
5-151-950.11	CITIZEN POLICE ACADEMY-EXP	4,620	3,676	3,231	5,000</									

DEPT 152 – FIRE DEPARTMENT

\$1,431,034



The Brenham Fire Department (BFD) evolved from the Brenham Hook and Ladder Company No. 1 that was organized in 1867. BFD provides fire suppression and rescue protection to 35 square miles of the Brenham metro area and rescue services to all of Washington County. BFD has mutual aid agreements with 10 county departments and counties bordering Washington County. BFD is

dispatched by the Brenham Emergency Communications department. As a result of 9/11 and hurricanes Katrina, Rita, and Ike, the City of Brenham is one of many cities that have increased resources and funding for disaster preparedness. The department maintains and annually updates the Emergency Management Plan. The department also maintains all emergency management training records as required for FEMA funding and is responsible for the Emergency Operations Center. Funding requested in the 2008 SAFER Grant application was received in late 2009. The grant allows the addition of three full-time Apparatus Operators, bringing daily duty crew staffing up from three to four positions per shift.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 1,055,830	Fire Chief	1.00
Supplies	99,296	Deputy Fire Chief	1.00
Maintenance	86,494	Captain	3.00
Services	78,055	Apparatus Operator	9.00
Non-Capital	12,230	Secretary	<u>1.00</u>
Capital	0		
Sundries	<u>99,129</u>	Total	15.00
<b>Total</b>	<b>\$1,431,034</b>		

## DEPT 152 – FIRE DEPARTMENT

## GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services .

-  Update Emergency Management Plan;
-  Complete design phase of fire sub-station;
-  Seek public approval for sub-station funding;
-  Hire and train three Apparatus Operators funded by Safer Grant;
-  Evaluate and define duties of Deputy Fire Marshall and create a job description;
-  Evaluate and define duties of Training Officer/Emergency Management Assistant and create a job description; and
-  Evaluate and define duties of Fire Lieutenant and create a job description.

## PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
# Fire Responses	447	409	425	450
# Fire Prevention Inspections	274	278	300	350
# Construction Plan Reviews	41	49	60	70
# Pre-fire Plans Performed	190	314	350	375

## DEPT 152 – FIRE DEPARTMENT

## DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
IT	New World Fire Module*	86,100	815.00

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
HR	Hire 3 Apparatus Operators Mid-Year	99,291	Personnel

\* FY10 funding out of Equipment Fund created at FY end 09 via transfer out of General Fund ABNR.

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
HR	Hire 3 Apparatus Operators	178,534	2011
HR	Hire Deputy Fire Marshall	83,052	2011
HR	Hire Training Coord/Emerg Mgmt Assist	76,232	2011
HR	Hire 3 Apparatus Operators	193,771	2014
VE/EQ	Rescue Truck	600,000	2013
VE/EQ	Pumper Quint Engine	700,000	2014
INFRA	Fire Sub-Station	2,080,000	2012

DEPT 152 – FIRE DEPARTMENT

FOR FISCAL YEAR ENDING SEPTEMBER 30,								2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	2006	ACTUALS 2007	2008	2009	2009	2009	2010	VS		VS	
				ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET	2009 PROJECTED INC/(DEC)	%	2009 AMENDED INC/(DEC)	%
5-152-101.00 SALARIES & WAGES	407,247	429,860	514,064	568,018	568,018	573,634	725,950	152,316	26.55%	157,932	27.80%
5-152-102.00 OVERTIME PAY	84,814	98,656	81,741	85,000	85,000	85,000	43,000	(42,000)	-49.41%	(42,000)	-49.41%
5-152-103.00 OASDI/MEDICARE	39,779	42,471	47,442	53,765	53,765	50,961	62,181	11,220	22.02%	8,416	15.65%
5-152-103.02 MATCHING RETIREMENT	50,612	60,333	66,928	66,189	66,189	65,299	73,353	8,054	12.33%	7,164	10.82%
5-152-105.00 LONGEVITY PAY	9,260	9,158	8,528	9,005	9,005	8,998	9,470	472	5.25%	465	5.16%
5-152-105.01 EDUCATION/MISCELLANEOUS	10,131	10,557	13,638	15,300	15,300	15,300	15,300	0	0.00%	0	0.00%
5-152-105.02 OTHER PAY	20,125	21,338	21,969	24,000	24,000	22,293	0	(2,293)	-100.00%	(2,400)	-100.00%
5-152-105.03 STANDBY	0	0	0	0	0	0	0	0	-	0	-
5-152-106.00 MEDICAL INSURANCE	65,005	64,273	71,112	80,088	80,088	79,554	108,489	28,935	36.37%	28,401	35.46%
5-152-106.01 LIFE INSURANCE	2,042	2,113	1,914	2,185	2,185	2,437	2,787	350	14.36%	602	27.55%
5-152-106.02 LONG TERM DISABILITY	810	846	941	1,081	1,081	1,201	1,381	180	14.99%	300	27.75%
5-152-107.00 WORKERS' COMPENSATION	13,661	5,762	7,486	11,335	11,335	9,145	13,919	4,774	52.20%	2,584	22.80%
5-152-116.00 SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-152-118.00 ACCRUED COMP TIME	0	0	0	0	0	0	0	0	-	0	-
TOTAL PERSONNEL	703,485	745,369	835,762	915,966	915,966	913,822	1,055,836	142,008	15.54%	139,864	15.27%
5-152-201.00 CHEMICALS	1,378	0	1,619	2,000	2,000	2,000	1,000	(1,000)	-50.00%	(1,000)	-50.00%
5-152-202.00 FUEL	11,798	11,216	22,040	15,950	15,950	12,142	17,376	5,234	43.11%	1,426	8.94%
5-152-203.00 TOOLS/SMALL EQUIPMENT	4,027	4,023	4,824	3,500	3,500	3,415	4,300	885	25.92%	800	22.86%
5-152-204.00 POSTAGE & FREIGHT	1,078	1,005	1,146	1,200	1,200	983	1,100	117	11.90%	(100)	-8.33%
5-152-205.00 OFFICE SUPPLIES	4,767	2,143	2,324	4,200	4,200	4,214	4,200	(14)	-0.30%	0	0.00%
5-152-206.00 EMPLOYEE RELATIONS	1,432	1,489	1,344	1,700	1,700	1,701	1,700	(1)	-0.06%	0	0.00%
5-152-207.00 REPRODUCTION & PRINTING	956	1,738	2,150	3,000	3,000	2,999	3,000	1	0.03%	0	0.00%
5-152-208.00 CLOTHING	14,787	12,960	17,277	25,000	25,000	24,999	32,670	7,671	30.69%	7,670	30.68%
5-152-209.00 EDUCATIONAL	5,089	5,608	4,951	20,600	20,600	20,598	7,000	(13,598)	-66.12%	(13,600)	-66.02%
5-152-210.00 BOTANICAL & AGRICULTURAL	0	1,723	21	500	500	500	1,000	500	100.00%	500	100.00%
5-152-211.00 CLEANING AND JANITORIAL	1,556	1,971	1,792	2,700	2,700	2,702	2,700	(2)	-0.07%	0	0.00%
5-152-212.00 COMPUTER SUPPLIES	4,916	3,997	11,625	5,700	11,754	12,100	2,900	(9,200)	-76.43%	(8,854)	-75.33%
5-152-213.00 COMMUNICATIONS EQUIPMENT	4,737	3,670	7,038	9,500	9,500	9,561	9,500	(61)	-0.64%	0	0.00%
5-152-217.00 FIRE DEPT-GROCERIES/MISC	1,152	1,203	1,550	1,600	1,600	1,600	1,600	0	0.00%	0	0.00%
5-152-218.00 PHOTOGRAPHY	718	2,088	0	750	0	750	750	0	0.00%	750	-
5-152-221.00 SAFETY/FIRST AID SUPPLIES	1,791	3,200	1,308	2,000	2,000	1,388	2,000	612	44.09%	0	0.00%
5-152-223.00 SMALL APPLIANCES	601	1,287	761	1,750	2,500	2,188	1,000	(1,188)	-54.30%	(1,500)	-60.00%
5-152-230.00 AMMUNITION/GUNS	0	0	161	500	500	500	500	0	0.00%	0	0.00%
5-152-250.00 OTHER SUPPLIES	2,419	4,500	3,484	8,100	8,100	8,900	5,000	(3,900)	-43.32%	(3,100)	-38.27%
TOTAL SUPPLIES	63,202	63,821	85,414	110,250	116,304	113,240	99,296	(13,944)	-12.31%	(17,008)	-14.62%
5-152-303.00 VEHICLES/LARGE EQUIPMENT	29,706	14,106	27,205	24,000	24,000	23,999	24,000	1	0.00%	0	0.00%
5-152-304.00 MACHINERY/EQUIPMENT	6,689	2,593	8,963	17,510	17,510	15,900	18,794	2,894	18.20%	1,284	7.33%
5-152-309.00 COMMUNICATION/PHOTO EQUIP	2,068	6,490	1,345	4,500	4,500	4,499	3,500	(999)	-22.20%	(1,000)	-22.22%
5-152-310.00 LAND/GROUNDS	0	0	325	800	800	800	800	0	0.00%	0	0.00%
5-152-312.00 BUILDINGS/APPLIANCES	6,622	4,954	7,158	9,000	15,462	15,336	31,000	15,664	102.14%	15,538	100.49%
5-152-313.00 COMPUTER/OFFICE EQUIPMENT	0	0	174	800	800	600	800	200	33.33%	0	0.00%
5-152-316.00 JANITORIAL	113	162	240	5,600	5,600	5,600	7,000	1,400	25.00%	1,400	25.00%
5-152-350.00 OTHER MAINTENANCE	254	890	512	2,100	2,100	1,736	600	(1,136)	-56.44%	(1,500)	-71.43%
TOTAL MAINTENANCE	45,452	29,195	45,923	64,310	70,772	68,470	86,494	18,024	26.32%	15,722	22.22%
5-152-401.00 ELECTRICAL	24,933	21,902	27,111	46,158	46,158	37,580	33,293	(4,287)	-11.41%	(12,865)	-27.87%
5-152-402.00 AUDITS/CONSULTANTS FEES	0	0	0	0	0	0	0	0	-	0	-
5-152-403.00 TELEPHONE	6,887	6,520	6,417	8,300	8,300	9,158	11,828	2,670	29.15%	3,528	42.51%
5-152-404.00 GAS	2,993	3,241	3,294	6,400	6,400	1,683	1,774	(409)	-24.30%	(5,126)	-80.09%
5-152-405.00 WATER	1,385	952	1,230	2,000	2,000	2,393	1,912	(481)	-24.10%	(88)	-4.40%
5-152-406.00 SEWER	1,667	1,538	2,003	2,200	2,200	3,117	3,255	138	4.43%	1,055	47.95%
5-152-406.50 GARBAGE	2,902	3,177	3,103	3,833	3,833	4,340	4,413	(27)	-0.62%	480	12.52%
5-152-406.60 TRNSF STATION/LANDFILL FEE	0	0	0	25	25	0	0	0	-	(25)	-100.00%
5-152-407.00 LEGAL NOTICES	0	0	0	200	200	0	0	0	-	(200)	-100.00%
5-152-409.00 ADVERTISEMENTS	0	0	120	300	300	0	150	150	50.00%	(150)	-50.00%
5-152-410.00 PHYSICALS	0	112	116	260	260	65	130	65	100.00%	(130)	-50.00%
5-152-416.00 VETERINARIAN SERVICES	0	378	153	700	700	700	200	(500)	-71.43%	(500)	-71.43%
5-152-424.00 SERVICE CONTRACTS	11,745	10,414	12,957	21,300	21,300	20,551	20,100	(451)	-2.19%	(1,200)	-5.63%
5-152-424.05 BVWACS	0	0	0	18,149	18,149	18,149	0	(18,149)	-100.00%	(18,149)	-100.00%
5-152-450.00 OTHER SERVICES	406	258	350	1,600	1,600	1,597	1,600	3	0.19%	0	0.00%
TOTAL SERVICES	52,918	48,491	56,852	111,425	111,425	99,333	78,055	(21,278)	-21.42%	(33,370)	-29.95%
5-152-702.00 BUILDINGS/BUILDING IMPROVEM	0	0	4,000	0	0	0	2,000	2,000	-	2,000	-
5-152-710.00 MACHINERY/EQUIPMENT	0	15,027	4,984	2,000	2,000	2,000	0	(2,000)	-100.00%	(2,000)	-100.00%
5-152-712.00 OFFICE FURNITURE/EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-
5-152-714.00 RADIOS/RADAR/CAMERAS	0	0	0	0	0	0	10,230	10,230	-	10,230	-
5-152-715.00 OTHER CAPITAL	7,595	12,758	0	0	0	0	0	0	-	0	-
TOTAL NON-CAPITAL	7,595	27,785	8,984	2,000	2,000	2,000	12,230	10,230	51.50%	10,230	51.50%
5-152-802.00 BUILDINGS	0	0	0	0	0	0	0	0	-	0	-
5-152-813.00 VEHICLES	0	0	30,737	36,000	29,946	36,000	0	(36,000)	-100.00%	(29,946)	-100.00%
TOTAL CAPITAL	0	0	30,737	36,000	29,946	36,000	0	(36,000)	-100.00%	(29,946)	-100.00%
5-152-901.00 LIAB/CASUALTY INSURANCE	6,831	6,066	12,187	8,640	8,640	11,379	11,379	0	0.00%	2,739	31.70%
5-152-908.00 SEMINARS/MEMBERSHIP/TRAVE	21,528	19,886	19,925	24,750	24,750	22,270	22,500	230	1.03%	(2,250)	-9.09%
5-152-908.10 MILEAGE	87	229	571	2,250	2,250	2,250	2,250	0	0.00%	0	0.00%
5-152-908.20 CONTINUING EDUCATION	0	0	0	0	0	0	0	0	-	0	-
5-152-909.00 EXPENSE ALLOWANCE	7,200	7,200	2,400	0	0	0	0	0	-	0	-
5-152-929.00 FIRE FIGHTERS' PENSION	78,400	72,765	68,270	78,000	78,000	63,240	67,200	3,960	6.26%	(10,800)	-13.85%
5-152-950.00 OTHER SUNDRY	1,344	563	1,950	2,000	2,000	2,000	1,300	(700)	-35.00%	(700)	-35.00%
5-152-999.00 WASHINGTON COUNTY REIMB	0	0	0	0	0	(5,500)	(5,500)	0	0.00%	(5,500)	-
TOTAL SUNDRIES	115,391	106,710	105,303	115,640	115,640	95,639	99,129	3,490	3.65%	(16,511)	-14.28%
TOTAL DEPARTMENT	908,040	1,021,370	1,168,995	1,355,599	1,362,004	1,328,504	1,431,034	102,530	7.72%	68,981	5.06%

DEPT 100 – NON-DEPT DIRECT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET VS		2010 ADOPTED BUDGET VS		
		ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	:2009 PROJECTED RESULT:		:2009 AMENDED BUDGET		
		2006	2007	2008				INC/(DEC)	%	INC/(DEC)	%	
5-100-401.10	ELECTRICAL-STREET LIGHTS	0	0	101,450	124,533	124,533	111,255	106,391	(4,860)	-4.3%	(18,138)	-14.56%
5-100-401.12	DECORATIVE STREET POSTS/SIGNS	0	0	0	0	0	0	0	0	0	-	
5-100-401.14	DECORATIVE LIGHTS/POLES	0	0	0	0	0	2,200	2,200	2,200	2,200	-	
5-100-402.00	AUDITS/CONSULTANT FEES	28,232	0	0	0	4,000	0	(4,000)	-100.0%	0	-	
5-100-402.90	TAX APPRAISAL DISTRICT COSTS	0	0	74,365	87,809	87,809	88,125	83,371	(4,746)	-5.3%	(4,430)	-5.05%
5-100-450.00	RENTAL PROPERTY EXP	6,868	0	0	0	0	0	0	0	0	-	
	TOTAL SERVICES	35,100	0	175,815	212,342	212,342	203,380	191,971	(11,406)	-5.6%	(20,368)	-9.59%
5-100-702.00	BUILDINGS-BOYS & GIRLS CLUB	0	0	15,583	0	0	0	0	0	0	-	
5-100-702.01	BUILDINGS-AQUATIC CENTER	0	0	6,101	0	0	0	0	0	0	-	
5-100-713.00	VEHICLES/LARGE EQUIPMENT	0	0	12,891	0	0	0	0	0	0	-	
5-100-715.00	OTHER CAPITAL	0	0	0	6,000	6,000	6,000	0	(6,000)	-100.0%	(6,000)	-100.00%
	TOTAL NON-CAPITAL	0	0	34,575	6,000	6,000	6,000	0	(6,000)	-100.0%	(6,000)	-100.00%
5-100-802.00	BUILDINGS-BOYS & GIRLS CLUB	0	0	65,911	0	0	0	0	0	0	-	
5-100-812.00	OFFICE FURNITURE/EQUIPMENT	0	0	34,334	0	0	24,024	0	(24,024)	-100.0%	0	-
5-100-813.00	VEHICLES/LARGE EQUIPMENT	0	0	0	0	0	0	0	0	0	-	
5-100-850.20	PAVING REIMBURSEMENT	0	0	0	0	0	0	0	0	0	-	
5-100-860.22	PRINCIPAL	0	0	45,532	47,832	47,832	45,532	0	(45,532)	-100.0%	(47,832)	-100.00%
5-100-860.23	INTEREST	49,224	49,224	3,692	1,393	1,393	3,692	0	(3,692)	-100.0%	(1,393)	-100.00%
5-100-860.40	LITIGATION SETTLEMENT	0	0	0	0	0	0	0	0	0	-	
	TOTAL CAPITAL	49,224	49,224	149,469	49,225	49,225	73,248	0	(73,248)	-100.0%	(49,225)	-100.00%
	TOTAL DEPARTMENT	84,325	49,224	359,860	267,567	267,567	282,628	191,971	(90,654)	-32.0%	(75,593)	-28.25%

DEPT 110 – MISCELLANEOUS

FOR FISCAL YEAR ENDING SEPTEMBER 30,								2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	2006	ACTUALS 2007	2008	2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
								INC/(DEC)	%	INC/(DEC)	%
5-110-903.00 UNCOLLECTABLE ACCOUNTS	13,113	4,100	4,740	0	0	0	0	0	-	0	-
5-110-906.00 INVENTORY ADJUSTMENTS	2,929	10,634	(21,253)	0	0	0	0	0	-	0	-
5-110-910.00 LOSS/GAIN OF FIXED ASSETS	0	0	0	0	0	0	0	0	-	0	-
5-110-924.00 CONTINGENCY	0	23,468	0	489	0	0	61,325	61,325	-	(51,325)	-
5-110-950.00 OTHER SUNDRY	1,155	48	10	0	0	0	0	0	-	0	-
TOTAL SUNDRIES	17,197	38,250	(16,503)	489	0	0	61,325	61,325	-	(51,325)	-
TOTAL DEPARTMENT	17,197	38,250	(16,503)	489	0	0	61,325	61,325	-	(51,325)	-

**DEBT SERVICE FUND OVERVIEW**

The Debt Service Fund is a governmental fund used to accumulate monies for the payment of principal, interest and related costs on long-term general obligation debt.

**OPERATING RESOURCES**

For the FY10 Budget, \$2,072,438 in total operating resources is projected.

**Revenues**

At \$985,448,026, certified values rose 4.6 percent over FY09 (adjusted) values of \$941,813,910. The debt component of the tax rate remained unchanged at 16.22 cents per \$100 valuation. Tax revenues are projected at \$1,598,397 for an increase of 4.1 percent over FY09 projected collections. In addition, \$15,100 is projected for tax penalties and interest and \$8,000 in interest income.

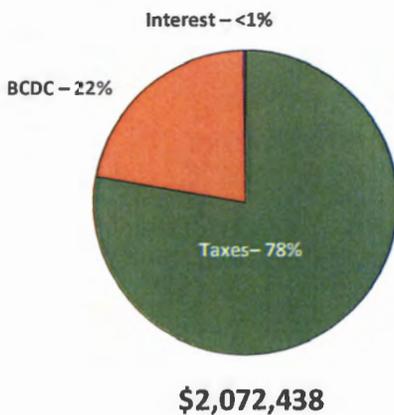
**Inter-Fund Transfers**

The Debt Service Fund receives a transfer from BCDC as reimbursement for its share of Series 2009 GO refunding bonds. A transfer of \$450,941 is budgeted for FY10.

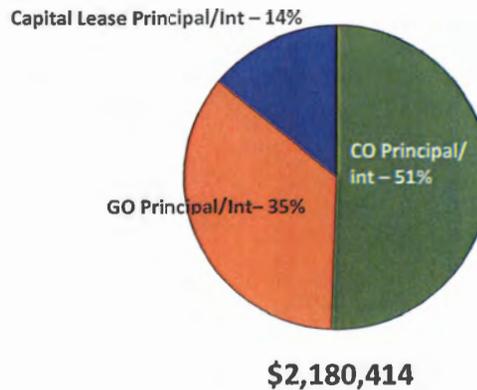
**USES OF OPERATING RESOURCES**

Operating resources are used to cover debt service. \$2,178,914 is budgeted in principal and interest payments for FY10. Payments have increased 5 percent over FY09 because of the capital lease for BVWACS radios. Approximately 51 percent of debt service is to cover payments on certificates of obligation (CO). Payments on general obligation (GO) bonds and capital leases account for 35 percent and 14 percent of resource use respectively.

**2009-10 OPERATING RESOURCES**



**2009-10 TOTAL RESOURCE USES**



**LEGAL DEBT LIMIT**

The tax limit per \$100 valuation is 1.6500. With an O&M rate of .3420 for FY10, the debt limit per \$100 valuation is 1.308 or \$12,889,660 on \$985,448,026 of taxable assessed valuations. Total debt obligations for FY10 are 16.9 percent of the legal limit.

**WORKING CAPITAL BALANCE**

Projected beginning (ending FY09) Debt Service Fund balance is \$359,506. For FY10, total net revenues are projected at a loss of (\$107,976). Ending working capital balance is projected to be \$251,530.

**DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR	SERIES 2001 CERT. OF OBLIGATION			SERIES 2002 CERT. OF OBLIGATION			SERIES 2006 CERT. OF OBLIGATION		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2010	180,060	59,857	239,917	127,018	101,223	228,241	305,000	328,990	633,990
2011	185,557	52,205	237,762	131,665	96,142	227,807	375,000	316,973	691,973
2012	193,805	44,319	238,124	136,312	90,875	227,187	385,000	302,198	687,198
2013	204,800	36,082	240,882	142,508	85,423	227,931	400,000	287,029	687,029
2014	221,295	27,071	248,366	147,155	79,901	227,056	415,000	271,269	686,269
2015	-	17,113	17,113	153,351	74,161	227,512	345,000	254,918	599,918
2016	-	17,113	17,113	159,547	67,721	227,268	365,000	241,325	606,325
2017	-	17,113	17,113	165,743	60,860	226,603	385,000	226,944	611,944
2018	-	17,113	17,113	175,037	53,650	228,687	400,000	211,775	611,775
2019	-	17,113	17,113	181,233	45,861	227,094	520,000	196,015	716,015
2020	342,251	17,113	359,364	190,527	37,706	228,233	540,000	175,527	715,527
2021	-	-	-	198,272	29,037	227,309	570,000	154,251	724,251
2022	-	-	-	209,115	19,916	229,031	605,000	131,793	736,793
2023	-	-	-	216,860	10,192	227,052	635,000	107,956	742,956
2024	-	-	-	-	-	-	665,000	82,937	747,937
2025	-	-	-	-	-	-	700,000	56,736	756,736
2026	-	-	-	-	-	-	740,000	29,156	769,156
<b>TOTAL</b>	<b>1,327,768</b>	<b>322,212</b>	<b>1,649,980</b>	<b>2,334,343</b>	<b>852,668</b>	<b>3,187,011</b>	<b>8,350,000</b>	<b>3,375,792</b>	<b>11,725,792</b>

YEAR	SERIES 2007 REFUNDING GENERAL OBLIGATION			SERIES 2009 REFUNDING GENERAL OBLIGATION			SUMMARY		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2010	6,873	59,778	66,651	458,725	245,606	704,331	1,077,676	795,454	1,873,130
2011	6,873	59,504	66,377	477,431	231,379	708,810	1,176,526	756,203	1,932,729
2012	6,873	59,230	66,103	491,695	216,518	708,213	1,213,685	713,140	1,926,825
2013	8,247	58,956	67,203	505,882	201,084	706,966	1,261,437	668,574	1,930,011
2014	8,247	58,627	66,874	515,587	185,132	700,719	1,307,284	622,000	1,929,284
2015	8,247	58,298	66,545	905,467	122,927	1,028,394	1,412,065	527,417	1,939,482
2016	8,247	57,969	66,216	935,542	92,313	1,027,855	1,468,336	476,441	1,944,777
2017	9,622	57,640	67,262	973,165	56,023	1,029,188	1,533,530	418,580	1,952,110
2018	388,984	57,256	446,240	610,000	24,400	634,400	1,574,021	364,194	1,938,215
2019	443,964	41,735	485,699	-	-	-	1,145,197	300,724	1,445,921
2020	118,207	24,021	142,228	-	-	-	1,190,985	254,367	1,445,352
2021	483,824	19,305	503,129	-	-	-	1,252,096	202,593	1,454,689
2022	-	-	-	-	-	-	814,115	151,709	965,824
2023	-	-	-	-	-	-	851,860	118,148	970,008
2024	-	-	-	-	-	-	665,000	82,937	747,937
2025	-	-	-	-	-	-	700,000	56,736	756,736
2026	-	-	-	-	-	-	740,000	29,156	769,156
<b>TOTAL</b>	<b>1,498,208</b>	<b>612,319</b>	<b>2,110,527</b>	<b>5,873,494</b>	<b>1,375,382</b>	<b>7,248,876</b>	<b>19,383,813</b>	<b>6,538,373</b>	<b>25,922,186</b>

## CAPITAL LEASE PAYMENT REQUIREMENTS TO MATURITY

YEAR	2006 CAPITAL LEASE EQUIPMENT			2007 CAPITAL LEASE NEW WORLD (58%)			2008 CAPITAL LEASE EQUIPMENT		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2010	58,571	4,804	63,375	49,511	4,257	53,768	25,355	3,397	28,752
2011	60,926	2,449	63,375	51,596	2,172	53,768	26,440	2,312	28,752
2012	-	-	-	-	-	-	27,572	1,180	28,752
2013	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-
TOTAL	119,497	7,253	126,750	101,107	6,429	107,536	79,367	6,889	86,256

YEAR	2009 CAPITAL LEASE EQUIPMENT			2010 CAPITAL LEASE-ESTIMATE BVWACS RADIOS			SUMMARY		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2010	43,465	3,528	46,993	86,945	25,948	112,893	263,847	41,934	305,781
2011	45,194	1,799	46,993	90,487	22,406	112,893	274,643	31,138	305,781
2012	-	-	-	94,174	18,719	112,893	121,746	19,899	141,645
2013	-	-	-	98,011	14,882	112,893	98,011	14,882	112,893
2014	-	-	-	102,003	10,890	112,893	102,003	10,890	112,893
2015	-	-	-	106,160	6,733	112,893	106,160	6,733	112,893
2016	-	-	-	110,485	2,408	112,893	110,485	2,408	112,893
TOTAL	88,659	5,327	93,986	688,265	101,986	790,251	1,076,895	127,884	1,204,779

DEBT SERVICE FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET VS		2009 ADOPTED BUDGET VS		
	ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	2009 PROJECTED RESULTS	2009 AMENDED BUDGET	2009 ADOPTED BUDGET		
	2006	2007	2008				INC/(DEC)	%	INC/(DEC)	%	
REVENUES											
4-130.00 PENALTY AND INTEREST/TAX	10,668	15,183	17,350	15,100	15,100	15,042	15,100	58	0.3%	0	0.00%
4-183.00 TAX RECEIPTS	1,105,774	1,527,789	1,618,203	1,534,106	1,534,106	1,534,106	1,598,397	64,291	4.1%	64,291	4.19%
4-513.00 INTEREST INCOME	31,185	49,069	32,592	42,000	42,000	8,000	8,000	0	0.0%	(34,000)	-80.95%
<b>TOTAL REVENUES</b>	<b>1,147,627</b>	<b>1,592,041</b>	<b>1,668,145</b>	<b>1,591,206</b>	<b>1,591,206</b>	<b>1,557,148</b>	<b>1,621,497</b>	<b>64,349</b>	<b>4.1%</b>	<b>30,291</b>	<b>47.07%</b>
5-100-421.00 BOND PAYING AGENT FEES	1,466	21,072	1,069	1,466	1,466	1,466	1,500	34	2.3%	34	2.32%
5-100-860.20 2003 CAPITAL LEASE PRINCIPAL	38,673	39,957	41,284	42,655	42,655	42,655	0	(42,655)	-100.0%	(42,655)	-100.00%
5-100-860.21 2003 CAPITAL LEASE INTEREST	5,397	4,113	2,787	1,416	1,416	1,416	0	(1,416)	-100.0%	(1,416)	-100.00%
5-100-860.22 PRINCIPAL-FIRE TRUCK LEASE	43,819	45,883	0	0	0	0	0	0	-	0	-
5-100-860.23 INTEREST-FIRE TRUCK LEASE	4,225	2,161	0	0	0	0	0	0	-	0	-
5-100-860.32 2006 CAPITAL LEASE PRINCIPAL	0	52,039	54,131	56,307	56,307	56,307	58,571	2,264	4.0%	2,264	4.02%
5-100-860.33 2006 CAPITAL LEASE INTEREST	0	11,335	9,243	7,067	7,067	7,067	4,804	(2,263)	-32.0%	(2,263)	-32.02%
5-100-860.34 2006 COB D/S PRINCIPAL	0	155,000	245,000	250,000	250,000	250,000	305,000	55,000	22.0%	55,000	22.00%
5-100-860.35 2006 COB D/S INTEREST	0	328,005	348,493	338,840	338,840	338,840	328,997	(9,850)	-2.9%	(9,850)	-2.91%
5-100-860.36 2007 CAPITAL LEASE PRINCIPAL	0	47,824	45,592	47,511	47,511	47,511	49,511	2,001	4.2%	2,001	4.21%
5-100-860.37 2007 CAPITAL LEASE INTEREST	0	5,944	8,176	6,257	6,257	6,257	4,257	(2,000)	-31.9%	(2,000)	-31.96%
5-100-860.38 2008 CAPITAL LEASE PRINCIPAL	0	0	23,317	24,315	24,315	24,315	25,358	1,041	4.2%	1,041	4.28%
5-100-860.39 2008 CAPITAL LEASE INTEREST	0	0	5,436	4,438	4,438	4,438	3,397	(1,041)	-23.4%	(1,041)	-23.46%
5-100-860.42 2009 CAPITAL LEASE PRINCIPAL	0	0	0	25,000	25,000	43,274	43,466	191	0.4%	18,465	73.86%
5-100-860.43 2009 CAPITAL LEASE INTEREST	0	0	0	5,000	5,000	3,719	3,529	(190)	-5.1%	(1,471)	-29.42%
5-100-860.45 2010 CAPITAL LEASE PRINCIPAL-BVWACS	0	0	0	0	0	0	86,945	86,945	-	86,945	-
5-100-860.46 2010 CAPITAL LEASE INTEREST-BVWACS	0	0	0	0	0	0	25,948	25,948	-	25,948	-
5-100-860.60 1998 COB D/S PRINCIPAL	385,000	400,000	420,000	435,000	435,000	435,000	0	(435,000)	-100.0%	(435,000)	-100.00%
5-100-860.61 1998 COB D/S INTEREST	285,654	269,869	253,269	235,629	235,629	110,323	0	(110,323)	-100.0%	(235,629)	-100.00%
5-100-860.62 2007 PRINCIPAL-GO REFUNDING	0	12,371	6,873	6,873	6,873	6,873	6,878	5	0.0%	0	0.00%
5-100-860.63 2007 INTEREST-GO REFUNDING	0	25,680	60,325	60,053	60,053	60,053	59,778	(275)	-0.4%	(275)	-0.46%
5-100-860.64 2009 GO REF PRINCIPAL	0	0	0	0	0	68,501	458,725	390,224	569.6%	458,725	-
5-100-860.65 2009 GO REF INTEREST	0	0	0	0	0	87,386	245,665	158,220	181.0%	245,606	-
5-100-860.70 1994 GOB D/S PRINCIPAL	475,000	0	0	0	0	0	0	0	-	0	-
5-100-860.71 1994 GOB D/S INTEREST	26,600	0	0	0	0	0	0	0	-	0	-
5-100-860.80 2001 COB D/S PRINCIPAL	53,606	160,817	166,315	174,562	174,562	174,562	180,000	5,438	3.1%	5,498	3.15%
5-100-860.81 2001 COB D/S INTEREST	211,241	172,061	128,459	121,806	121,806	78,911	59,857	(19,054)	-24.1%	(61,949)	-50.86%
5-100-860.90 2002 COB D/S PRINCIPAL	100,650	113,547	117,724	122,371	122,371	122,371	127,000	4,629	3.8%	4,647	3.80%
5-100-860.91 2002 COB D/S INTEREST	123,551	113,154	109,479	105,505	105,505	105,505	101,228	(4,282)	-4.0%	(4,282)	-4.06%
<b>TOTAL EXPENDITURES</b>	<b>1,754,882</b>	<b>1,980,832</b>	<b>2,046,972</b>	<b>2,072,071</b>	<b>2,072,071</b>	<b>2,076,750</b>	<b>2,180,414</b>	<b>103,664</b>	<b>4.9%</b>	<b>108,343</b>	<b>5.23%</b>
REVENUES BEFORE TRFS OVER/(UNDER) EXP	(607,255)	(388,791)	(378,827)	(480,865)	(480,865)	(519,602)	(558,927)	(39,315)		(78,052)	
6-000-601.00 INTERFUND TRNSF-GENERAL	0	0	0	0	0	0	0	0	-	0	-
6-000-601.24 INTERFUND TRNSF-LONG TERM DEBT	0	0	0	0	0	0	0	0	-	0	-
6-000-602.14 INTERFUND TRNSF-CAPITAL LEASE	0	37,912	0	0	0	0	0	0	-	0	-
6-000-602.50 INTERFUND TRNSF BCDC-PRIN	264,884	275,204	288,965	299,285	299,285	336,894	300,909	(35,965)	-10.4%	1,644	0.55%
6-000-602.51 INTERFUND TRNSF BCDC-INT	196,533	185,673	174,252	162,115	162,115	123,880	150,002	26,132	21.0%	(12,103)	-7.47%
6-000-604.00 INTERFUND TRNSF-WATER	200,000	0	0	0	0	0	0	0	-	0	-
6-000-605.00 INTERFUND TRNSF-SEWER	0	0	0	0	0	0	0	0	-	0	-
6-000-681.00 PYMT REFUNDING ESCROW AGNT	0	(1,501,306)	0	0	0	0	0	0	-	0	-
6-000-684.00 OTHER SOURCE BOND PREMIUM	0	0	0	0	0	0	0	0	-	0	-
6-000-685.00 OTHER FINANCING SOURCES-REF BD	0	1,524,321	0	0	0	0	0	0	-	0	-
<b>TOTAL TRANSFERS IN (OUT)</b>	<b>661,417</b>	<b>521,804</b>	<b>463,217</b>	<b>461,400</b>	<b>461,400</b>	<b>460,774</b>	<b>450,911</b>	<b>(9,833)</b>	<b>-2.1%</b>	<b>(10,459)</b>	<b>-2.27%</b>
REVENUES AFTER TRFS OVER/(UNDER) EXP	54,162	133,013	84,390	(19,465)	(19,465)	(58,828)	(107,916)	(49,148)	83.5%	(88,511)	180.09%
FUND BALANCE	200,931	333,944	418,334	398,869	398,869	359,506	251,500	(107,976)	-30.0%	(147,339)	-36.94%

**OTHER GOVERNMENTAL FUNDS OVERVIEW**

Other governmental funds are grouped into special revenue funds, non-major capital project funds and major capital project funds.

**SPECIAL REVENUE FUNDS**

**Hotel/Motel Fund** – This fund is used to account for a 7 percent occupancy tax assessed on hotel and motel occupants. Tax use is restricted to various functions and organizations that develop and promote tourism.

**Fire/Community Hall Fund** – This fund is used to account for General Fund transfers specifically designated for the renovation of the City's Community Hall for Fire Department expansion.

**Equipment Fund** – This fund is used to account for General Fund transfers specifically designated for IT, vehicle and equipment purchases by General Fund departments.

**Street/Drainage Fund** – This fund is used to account for General Fund transfers specifically designated for the Street Overlay Project.

**Emergency Management Fund** – This fund is used to account for revenues specifically designated for emergency management programs and activities.

**Police Training Fund** – This fund is used to account for revenues specifically designated for police programs and activities.

**Criminal Law Enforcement Fund** – This fund is used to account for revenues specifically designated for Police Department criminal law enforcement.

**Donations Fund** – This fund is used to account for donations designated for specific purposes or activities.

**Courts Technology/Security Fund** – This fund is used to account for revenues restricted for providing security services, technology and staffing for the Municipal Court.

**Parks Special Revenue Fund** – This fund is used to account for revenues specifically designated for park projects.

**US 290 Pass-Through Fund** – This fund is used to account for General Fund transfers specifically designated for the US 290 Pass-Through Project.

**MAJOR CAPITAL PROJECT FUNDS**

**2002 Capital Projects Fund** – This fund is used to account for bond proceeds used for major capital projects.

**2006 Capital Projects Fund** – This fund is used to account for bond proceeds used for major capital projects.

**Capital Lease Fund** – This fund is used to account for capital lease proceeds used for the purchase of BVWAC radios.

**NON-MAJOR CAPITAL PROJECT FUNDS**

**Airport Capital Improvement Fund** – This fund is used to account for grant proceeds used for airport hanger construction and the Runway Extension Project.

HOTEL/MOTEL FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET		
	2006	2007	2006				INC/(DEC)	%	INC/(DEC)	%	
<b>REVENUES</b>											
HOTEL/MOTEL OCCUPANCY TAX	356,745	371,468	432,687	377,260	390,260	462,693	485,381	22,672	4.90%	95,105	24.37%
INTEREST	6,631	6,070	1,670	1,000	1,000	650	700	50	7.69%	(800)	-30.00%
<b>TOTAL REVENUES</b>	<b>363,376</b>	<b>377,538</b>	<b>434,357</b>	<b>378,260</b>	<b>391,260</b>	<b>463,343</b>	<b>486,081</b>	<b>22,722</b>	<b>4.92%</b>	<b>94,805</b>	<b>24.23%</b>
<b>EXPENDITURES</b>											
BRENHAM HERITAGE MUSEUM	5,316	19,300	1,400	0	1,000	1,000	3,000	2,000	200.00%	2,000	200.00%
CHAPPELL HILL HISTORICAL	1,500	2,000	7,050	0	6,800	6,800	5,000	(1,800)	-26.47%	(1,800)	-26.47%
WASH CO CC CVB-ADMIN	113,970	125,870	135,400	142,200	142,200	142,200	149,700	7,500	5.27%	7,500	5.27%
WASHINGTON ON THE BRAZOS	8,947	10,520	12,008	0	2,095	2,095	12,300	10,212	487.45%	10,212	487.45%
WASH CO ARTS COUNCIL	0	0	1,000	0	0	0	0	0	-	0	-
CONTINGENCY	0	0	0	0	0	0	75,000	75,000	-	75,000	-
UNITY THEATER	7,400	11,325	14,980	0	5,042	5,042	3,762	(1,280)	-25.38%	(1,280)	-25.39%
MAIN STREET BRENHAM	0	24,182	33,288	0	26,000	26,000	27,605	1,605	6.17%	1,605	6.17%
WASH CO CC CVB-PROMQ/ADV	110,030	159,075	194,325	178,560	196,380	196,380	205,005	8,625	4.38%	8,625	4.39%
HERITAGE SOCIETY OF WC	0	2,000	0	0	600	600	5,000	4,400	733.33%	4,400	733.33%
BRENHAM FINE ARTS LEAGUE	0	0	0	0	350	350	0	(350)	-100.00%	(350)	-100.00%
DOWNTOWN ASSOCIATION	8,000	3,000	0	0	0	0	0	0	-	0	-
CITY PARK DEPT REC PROG	71,000	0	0	0	0	0	0	0	-	0	-
BURTON COTTON GIN FESTIVAL	16,500	0	7,281	0	4,800	4,800	18,371	13,571	282.73%	13,571	282.73%
BRENHAM VOLUNTEER FIRE DEPT.	20,000	0	0	0	0	0	0	0	-	0	-
BRENHAM'S CHILDREN'S CHORUS	0	500	1,500	0	1,000	1,000	1,200	200	20.00%	200	20.00%
<b>SUBTOTAL SUNDRIES</b>	<b>362,663</b>	<b>357,772</b>	<b>408,232</b>	<b>320,760</b>	<b>386,267</b>	<b>386,267</b>	<b>505,950</b>	<b>119,683</b>	<b>30.98%</b>	<b>119,683</b>	<b>30.98%</b>
<b>TOTAL EXPENDITURES</b>	<b>362,663</b>	<b>357,772</b>	<b>408,232</b>	<b>320,760</b>	<b>386,267</b>	<b>386,267</b>	<b>505,950</b>	<b>119,683</b>	<b>30.98%</b>	<b>119,683</b>	<b>30.98%</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>713</b>	<b>19,766</b>	<b>26,125</b>	<b>57,500</b>	<b>4,993</b>	<b>77,076</b>	<b>(19,865)</b>	<b>(96,961)</b>	<b>-125.80%</b>	<b>(24,878)</b>	<b>-498.26%</b>
<b>TRANSFERS IN (OUT)</b>											
INTERFUND TRNSF-GENERAL	0	(48,500)	(55,000)	(69,500)	(52,250)	(52,250)	(60,000)	(7,750)	14.83%	(7,750)	14.83%
INTERFUND TRNSF-PARKS SPE REV	0	(20,000)	0	0	0	0	0	0	-	0	-
<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>(68,500)</b>	<b>(55,000)</b>	<b>(69,500)</b>	<b>(52,250)</b>	<b>(52,250)</b>	<b>(60,000)</b>	<b>(7,750)</b>	<b>14.83%</b>	<b>(7,750)</b>	<b>14.83%</b>
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>713</b>	<b>(48,734)</b>	<b>(28,875)</b>	<b>(12,000)</b>	<b>(47,257)</b>	<b>24,826</b>	<b>(79,815)</b>	<b>(104,711)</b>	<b>-421.78%</b>	<b>(32,628)</b>	<b>69.04%</b>
<b>FUND BALANCE</b>	<b>187,220</b>	<b>138,486</b>	<b>109,611</b>	<b>97,611</b>	<b>62,354</b>	<b>134,437</b>	<b>54,512</b>	<b>(79,885)</b>	<b>-59.42%</b>	<b>(7,802)</b>	<b>-12.51%</b>

FIRE/COMMUNITY HALL FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET VS	
	ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	2009 PROJECTED RESULTS		
	2006	2007					2008	INC/(DEC)	%
REVENUES									
INTEREST EARNED	0	0	0	0	0	0	0	-	
TOTAL REVENUES	0	0	0	0	0	0	0	-	
EXPENDITURES									
SERVICES									
AUDITS/CONSULTANTS FEES	0	0	0	50,000	0	0	0	-	
SUBTOTAL SERVICES	0	0	0	50,000	0	0	0	-	
CAPITAL									
BUILDINGS	0	0	0	350,000	400,000	400,000	(400,000)	-100.00%	
SUBTOTAL CAPITAL	0	0	0	350,000	400,000	400,000	(400,000)	-100.00%	
TOTAL EXPENDITURES	0	0	0	400,000	400,000	400,000	(400,000)	-100.00%	
REVENUES BEFORE TRFS OVER/(UNDER) EXP	0	0	0	(400,000)	(400,000)	(400,000)	400,000	-100.00%	
TRANSFERS IN (OUT)									
INTERFUND TRNSF-GENERAL	0	0	400,000	0	0	0	0	-	
TOTAL TRANSFERS	0	0	400,000	0	0	0	0	-	
REVENUES AFTER TRFS OVER/(UNDER) EXP	0	0	400,000	(400,000)	(400,000)	(400,000)	400,000	-100.00%	
FUND BALANCE	0	0	400,000	0	0	0	0	-	

EQUIPMENT FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
	ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS		VS		
	2006	2007					2008	2009 PROJECTED RESULTS	2009 PROJECTED RESULTS	%	2009 AMENDED BUDGET
REVENUES											
INTEREST	0	0	0	0	0	0	0	-	0	-	
TOTAL REVENUES	0	0	0	0	0	0	0	-	0	-	
EXPENDITURES											
CAPITAL											
OTHER CAPITAL (NOTE 1)	0	0	0	0	0	262,814	262,814	-	262,814	-	
SUBTOTAL CAPITAL	0	0	0	0	0	262,814	262,814	-	262,814	-	
TOTAL EXPENDITURES	0	0	0	0	0	262,814	262,814	-	262,814	-	
REVENUES BEFORE TRFS OVER/(UNDER) EXP	0	0	0	0	0	(262,814)	(262,814)	-	(262,814)	-	
TRANSFERS IN (OUT)											
INTERFUND TRNSF-GENERAL	0	0	0	0	0	262,814	0	(262,814)	-100.0%	0	-
TOTAL TRANSFERS	0	0	0	0	0	262,814	0	(262,814)	-100.0%	0	-
REVENUES AFTER TRFS OVER/(UNDER) EXP	0	0	0	0	0	262,814	(262,814)	(525,628)	-200.0%	(262,814)	-
FUND BALANCE	0	0	0	0	0	262,814	0	(262,814)	-100.0%	0	-

NOTE 1:

FUNDING FOR ANY OF THE FOLLOWING ITEMS -

1) NEW WORLD FIRE MODULE - DEPT 152 FIRE	86,100
2) VMWARE UC, HARDWARE, MAINTENANCE - DEPT 172 IT	49,000
3) SAFE SIGHT DOOR SECURITY (6 DOORS) - DEPT 150 COMMUNICATIONS	10,276
4) REPLACEMENT OF 1996 FORD 1/2 TON CREW CAP - DEPT 144 PARKS	22,000
5) REPLACEMENT OF 1996 FORD 3/4 TON - DEPT 141 STREETS	19,550
6) REPLACEMENT OF 1997 FORD PICKUP - DEPT 160 PUBLIC WORKS	20,000
7) PURCHASE BROOM TO SWEEP OFF ROADS - DEPT 143 STREETS	45,888
8) PRO SWEEP S200 FOR BALL FIELD MAINTENANCE - DEPT 144 PARKS	10,000
9) PURCHASE TANDEM TRUCK - DEPT 141 STREETS	83,245
10) REPLACE 1998 JD BOOM MOWER - DEPT 141 STREETS	95,000

**STREETS AND DRAINAGE FUND SUMMARY**

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET	
	ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		
	2006	2007					2008	INC/(DEC)	%
REVENUES									
INTEREST	0	0	0	0	0	0	0	-	
TOTAL REVENUES	0	0	0	0	0	0	0	-	
EXPENDITURES									
MAINTENANCE									
STREETS OVERLAY PROJECT - PHASE 1	0	0	0	0	0	242,245	242,245	-	
SUBTOTAL MAINTENANCE	0	0	0	0	0	242,245	242,245	-	
TOTAL EXPENDITURES	0	0	0	0	0	242,245	242,245	-	
REVENUES BEFORE TRFS OVER/(UNDER) EXP	0	0	0	0	0	(242,245)	(242,245)	-	
TRANSFERS IN (OUT)									
INTERFUND TRNSF-GENERAL	0	0	0	0	242,245	0	(242,245)	-100.00%	
TOTAL TRANSFERS	0	0	0	0	242,245	0	(242,245)	-100.00%	
REVENUES AFTER TRFS OVER/(UNDER) EXP	0	0	0	0	0	242,245	(484,490)	-200.00%	
FUND BALANCE	0	0	0	0	0	242,245	0	(242,245) -100.00%	

**EMERGENCY MANAGEMENT FUND SUMMARY**

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET VS 2009 PROJECTED RESULTS	
	ACTUALS		2008	2009	2009	2009	2010	INC/(DEC)	%
	2006	2007		ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET		
<b>REVENUES</b>									
SALE OF PROPERTY	720	0	0	0	0	0	0	0	-
DONATIONS	1,000	1,000	1,000	0	0	0	0	0	-
GRANT REVENUES	0	16,184	0	0	0	2,784	0	(2,784)	-100.00%
<b>TOTAL REVENUES</b>	<b>1,720</b>	<b>17,184</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>2,784</b>	<b>0</b>	<b>(2,784)</b>	<b>-100.00%</b>
<b>EXPENDITURES</b>									
<b>SUPPLIES</b>									
COMPUTER SUPPLIES	0	0	16,469	0	0	5,210	0	(5,210)	-100.00%
COMMUNICATIONS EQUIPMENT	330	0	0	0	0	1,994	0	(1,994)	-100.00%
OTHER SUPPLIES	0	0	438	0	0	0	3,604	3,604	-
<b>SUBTOTAL SERVICES</b>	<b>330</b>	<b>0</b>	<b>16,907</b>	<b>0</b>	<b>0</b>	<b>7,204</b>	<b>3,604</b>	<b>(3,600)</b>	<b>-49.97%</b>
<b>CAPITAL</b>									
VEHICLES/LARGE EQUIPMENT	0	0	0	0	0	2,700	0	(2,700)	-100.00%
<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,700</b>	<b>0</b>	<b>(2,700)</b>	<b>-100.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>330</b>	<b>0</b>	<b>16,907</b>	<b>0</b>	<b>0</b>	<b>9,904</b>	<b>3,604</b>	<b>(6,300)</b>	<b>-63.61%</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>1,390</b>	<b>17,184</b>	<b>(15,907)</b>	<b>0</b>	<b>0</b>	<b>(7,120)</b>	<b>(3,604)</b>	<b>3,516</b>	<b>-49.38%</b>
<b>TRANSFERS IN (OUT)</b>									
INTERFUND TRNSF-GENERAL	0	0	0	0	0	0	0	0	-
<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>1,390</b>	<b>17,184</b>	<b>(15,907)</b>	<b>0</b>	<b>0</b>	<b>(7,120)</b>	<b>(3,604)</b>	<b>3,516</b>	<b>-49.38%</b>
<b>FUND BALANCE</b>	<b>9,447</b>	<b>26,631</b>	<b>10,724</b>	<b>10,724</b>	<b>10,724</b>	<b>3,604</b>	<b>0</b>	<b>(3,604)</b>	<b>-100.00%</b>

POLICE TRAINING FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET VS		2010 ADOPTED BUDGET VS		
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	2009 PROJECTED RESULTS		2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
REVENUES											
INTEREST EARNED	100	0	0	0	0	0	0	0	-	0	-
UNREALIZED GAIN/LOSS ON INV	0	63	0	0	0	0	0	0	-	0	-
GRANT REVENUES	2,747	2,708	2,684	2,700	2,700	2,700	2,700	0	0.00%	0	-
TOTAL REVENUES	2,847	2,771	2,684	2,700	2,700	2,700	2,700	0	0.00%	0	-
EXPENDITURES											
VEHICLES	0	(1)	2,238	0	(1)	3,500	3,000	(500)	-14.29%	3,000	-
SUBTOTAL NON-CAPITAL	0	(1)	2,238	0	(1)	3,500	3,000	(500)	-14.29%	3,000	-
SEMINARS/MEMBERSHIP/TRAVEL	0	0	0	0	0	1,711	1,000	(711)	-41.53%	1,000	-140.65%
OTHER SUNDRY	0	0	0	8,800	8,800	0	2,000	2,000	-	(6,800)	-77.27%
SUBTOTAL SUNDRIES	0	0	0	8,800	8,800	1,711	3,000	1,289	75.33%	(5,800)	-65.91%
TOTAL EXPENDITURES	0	0	2,238	8,800	8,800	5,211	6,000	789	15.11%	(2,800)	-31.82%
REVENUES BEFORE TRFS OVER/(UNDER) EXP	2,847	2,771	446	(6,100)	(6,100)	(2,511)	(3,300)	(789)	31.44%	2,800	-45.90%
FUND BALANCE	5,633	8,404	8,850	2,750	2,750	6,339	3,039	(3,300)	-52.04%	289	-8.76%

CRIMINAL LAW ENFORCEMENT FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
<b>REVENUES</b>											
INTEREST EARNED	1,012	750	525	600	600	200	200	0	0.00%	(400)	-66.67%
DONATIONS	2,524	0	0	0	0	0	0	0	-	0	-
PROGRAM INCOME/RESTITUTION	9,006	9,975	15,964	10,000	10,000	10,000	10,000	0	0.00%	0	0.00%
<b>TOTAL REVENUES</b>	<b>12,542</b>	<b>10,725</b>	<b>16,489</b>	<b>10,600</b>	<b>10,600</b>	<b>10,200</b>	<b>10,200</b>	<b>0</b>	<b>0.00%</b>	<b>(400)</b>	<b>-3.77%</b>
<b>EXPENDITURES</b>											
<b>SUPPLIES</b>											
AMMO/GUN/TASER/MISC	2,013	0	0	0	0	0	0	0	-	0	-
<b>SUBTOTAL SUPPLIES</b>	<b>2,013</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>NON-CAPITAL</b>											
RADIOS/RADAR/CAMERAS	7,058	0	4,838	0	0	4,838	5,000	162	3.35%	5,000	-
OTHER CAPITAL	10,999	0	0	8,300	8,300	0	10,000	10,000	-	1,700	20.48%
<b>SUBTOTAL NON-CAPITAL</b>	<b>18,057</b>	<b>0</b>	<b>4,838</b>	<b>8,300</b>	<b>8,300</b>	<b>4,838</b>	<b>15,000</b>	<b>10,162</b>	<b>210.05%</b>	<b>6,700</b>	<b>80.72%</b>
<b>CAPITAL</b>											
VEHICLES/LARGE EQUIPMENT	0	0	14,466	0	0	0	0	0	-	0	-
<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>14,466</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>SUNDRIES</b>											
PROGRAM INCOME EXPENDITURE	47,790	0	0	0	0	0	0	0	-	0	-
<b>SUBTOTAL SUNDRIES</b>	<b>47,790</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>72,860</b>	<b>0</b>	<b>19,304</b>	<b>8,300</b>	<b>8,300</b>	<b>4,838</b>	<b>15,000</b>	<b>10,162</b>	<b>210.05%</b>	<b>6,700</b>	<b>80.72%</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>(60,318)</b>	<b>10,725</b>	<b>(2,815)</b>	<b>2,300</b>	<b>2,300</b>	<b>5,362</b>	<b>(4,800)</b>	<b>(10,162)</b>	<b>-189.52%</b>	<b>(7,100)</b>	<b>-308.70%</b>
<b>FUND BALANCE</b>	<b>6,352</b>	<b>17,077</b>	<b>14,262</b>	<b>16,562</b>	<b>16,562</b>	<b>19,624</b>	<b>14,824</b>	<b>(4,800)</b>	<b>-24.46%</b>	<b>(1,738)</b>	<b>-10.49%</b>

DONATION FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
<b>REVENUES</b>											
DONATIONS-SKATE PARK	350	0	0	0	0	0	0	0	-	0	-
DONATIONS-DOWNTOWN IMPROVEMENTS	0	0	0	0	0	9,000	9,000	0	0.00%	9,000	-
DONATIONS-PARKS DEPARTMENT	0	900	0	0	0	1,700	1,700	0	0.00%	1,700	-
DONATIONS/MEMORIALS-LIBRARY	0	0	121,508	0	0	4,200	3,200	(1,000)	-23.81%	3,200	-
DONATIONS-RECREATION DEPARTMENT	0	0	0	0	0	1,499	0	(1,499)	-100.00%	0	-
DONATIONS-FIRE DEPARTMENT	1,524	2,000	1,000	0	0	0	0	0	-	0	-
DONATIONS-POLICE DEPARTMENT	0	2,250	11,584	0	0	0	0	0	-	0	-
DONATIONS-ANIMAL SHELTER	0	9,573	9,738	0	0	6,200	6,200	0	0.00%	6,200	-
INTEREST-LIBRARY FUNDS	0	0	0	0	0	1,074	1,000	(74)	-6.89%	1,000	-
<b>TOTAL REVENUES</b>	<b>1,874</b>	<b>14,723</b>	<b>143,830</b>	<b>0</b>	<b>0</b>	<b>23,673</b>	<b>21,100</b>	<b>(2,573)</b>	<b>-10.87%</b>	<b>21,100</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>SUPPLIES</b>											
OFFICE SUPPLIES-ANIMAL SHELTER	0	0	360	0	0	0	0	0	-	0	-
EDUCATIONAL SUPPLIES-FIRE DEPARTMENT	1,524	0	0	0	0	0	0	0	-	0	-
COMPUTER SUPPLIES-ANIMAL SHELTER	0	4,087	700	0	0	0	0	0	-	0	-
COMPUTER SUPPLIES-FIRE DEPARTMENT	0	0	1,000	0	0	0	0	0	-	0	-
SMALL APPLIANCES-ANIMAL SHELTER	0	0	648	0	0	0	0	0	-	0	-
LIBRARY CIRCULATION ITEMS	0	0	1,568	714	714	1,000	0	(1,000)	-100.00%	(714)	-100.00%
OTHER SUPPLIES	0	463	0	0	0	0	0	0	-	0	-
OTHER SUPPLIES-PARKS	0	0	0	787	787	0	0	0	-	(787)	-100.00%
OTHER SUPPLIES-FIRE	0	0	0	3,000	3,000	0	2,000	2,000	-	(1,000)	-33.33%
OTHER SUPPLIES-POLICE	0	0	0	725	725	0	725	725	-	0	0.00%
OTHER SUPPLIES-ANIMAL SHELTER	0	0	0	8,561	8,561	0	12,028	12,028	-	3,467	40.50%
<b>SUBTOTAL SUPPLIES</b>	<b>1,524</b>	<b>4,550</b>	<b>4,276</b>	<b>13,787</b>	<b>13,787</b>	<b>1,000</b>	<b>14,753</b>	<b>13,753</b>	<b>1375.30%</b>	<b>966</b>	<b>7.01%</b>
<b>NON-CAPITAL</b>											
ANIMAL SHELTER-STOR CONTAINER	0	0	2,220	0	0	0	0	0	-	0	-
VEHICLES/EQUIPMENT-POLICE DEPARTMENT	0	0	11,372	0	0	0	0	0	-	0	-
POLICE DEPARTMENT-SPEED LASER	0	1,737	0	0	0	0	0	0	-	0	-
<b>SUBTOTAL NON-CAPITAL</b>	<b>0</b>	<b>1,737</b>	<b>13,592</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>SUNDRIES</b>											
MAIN ST INCENTIVE GRANT AWARDS	0	0	0	0	0	13,000	13,000	0	0.00%	13,000	-
DOWNTOWN IMPROVEMENTS	0	0	0	0	0	5,000	5,000	0	0.00%	5,000	-
<b>SUBTOTAL SUNDRIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>	<b>0.00%</b>	<b>18,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,524</b>	<b>6,287</b>	<b>17,868</b>	<b>13,787</b>	<b>13,787</b>	<b>19,000</b>	<b>32,753</b>	<b>13,753</b>	<b>72.38%</b>	<b>18,966</b>	<b>137.56%</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>350</b>	<b>8,436</b>	<b>125,962</b>	<b>(13,787)</b>	<b>(13,787)</b>	<b>4,673</b>	<b>(11,653)</b>	<b>(16,326)</b>	<b>-349.37%</b>	<b>2,134</b>	<b>-15.48%</b>
<b>TRANSFERS IN (OUT)</b>											
INTERFUND TRNSF-MAIN STREET	0	0	30,050	0	0	0	0	0	-	0	-
INTERFUND TRNSF-PARKS CAPITAL	(141)	0	0	0	0	0	0	0	-	0	-
<b>TOTAL TRANSFERS</b>	<b>(141)</b>	<b>0</b>	<b>30,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>209</b>	<b>8,436</b>	<b>156,012</b>	<b>(13,787)</b>	<b>(13,787)</b>	<b>4,673</b>	<b>(11,653)</b>	<b>(16,326)</b>	<b>-349.37%</b>	<b>2,134</b>	<b>-15.48%</b>
<b>FUND BALANCE</b>	<b>350</b>	<b>8,786</b>	<b>164,798</b>	<b>151,011</b>	<b>151,011</b>	<b>169,471</b>	<b>157,818</b>	<b>(11,653)</b>	<b>-6.88%</b>	<b>6,807</b>	<b>4.51%</b>

COURT SECURITY/TECHNOLOGY FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS		2009		2009		VS		VS		
	2006	2007	2008	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET	2009 PROJECTED RESULTS	2009 AMENDED BUDGET	INC/(DEC)	%
<b>REVENUES</b>											
FINE TIME PYMT-JUDICIAL	0	1,263	1,445	1,400	1,400	1,909	1,921	19	1.00%	528	37.71%
JUDICIAL FEE-CITY	0	1,713	2,415	2,285	2,285	2,867	2,891	29	1.01%	611	26.74%
JUVENILE CASE MGMT FEE	0	12,404	19,852	18,500	18,500	24,936	25,181	249	1.00%	6,685	36.14%
TECHNOLOGY FEES	0	12,437	17,258	16,300	16,300	20,855	21,061	209	1.00%	4,764	29.23%
SECURITY FEES	0	9,441	13,066	12,300	12,300	15,690	15,841	157	1.00%	3,547	28.84%
<b>TOTAL REVENUES</b>	0	37,258	54,036	50,785	50,785	66,257	66,922	663	1.00%	16,135	31.77%
<b>EXPENDITURES</b>											
<b>PERSONNEL</b>											
SALARIES & WAGES	0	8,180	0	0	0	0	0	0	-	0	-
OASDI/MEDICARE	0	626	0	0	0	0	0	0	-	0	-
MATCHING RETIREMENT	0	0	0	0	0	0	0	0	-	0	-
WORKERS' COMPENSATION	0	7	0	0	0	0	0	0	-	0	-
<b>SUBTOTAL PERSONNEL</b>	0	8,813	0	0	0	0	0	0	-	0	-
<b>SERVICES</b>											
COMPUTER SUPPLIES	0	0	0	0	0	0	0	0	-	0	-
<b>SUBTOTAL SERVICES</b>	0	0	0	0	0	0	0	0	-	0	-
<b>NON-CAPITAL</b>											
BUILDING	0	0	0	0	0	5,000	0	(5,000)	-100.0%	0	-
OFFICE FURNITURE/EQUIPMENT	0	3,810	0	0	0	1,000	0	(1,000)	-100.0%	0	-
<b>SUBTOTAL NON-CAPITAL</b>	0	3,810	0	0	0	6,000	0	(6,000)	-100.0%	0	-
<b>SUNDRIES</b>											
COURT TECHNOLOGY EXP (NOTE 1)	0	3,382	5,888	58,142	58,142	34,071	57,001	22,929	67.3%	(1,142)	-1.96%
COURT SECURITY FUND EXP (NOTE 2)	0	2,107	2,184	41,858	41,858	2,000	50,860	48,860	2443.0%	9,002	21.51%
<b>SUBTOTAL SUNDRIES</b>	0	5,489	8,072	100,000	100,000	36,071	107,861	71,789	199.0%	7,860	7.86%
<b>TOTAL EXPENDITURES</b>	0	18,112	8,072	100,000	100,000	42,071	107,861	65,789	156.3%	7,860	7.86%
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	0	19,146	45,964	(49,215)	(49,215)	24,186	(40,944)	(65,126)	-269.2%	8,275	-16.81%
<b>TRANSFERS IN (OUT)</b>											
INTERFUND TRNSF-GENERAL	0	53,958	(23,444)	(18,500)	(18,500)	(24,361)	(15,181)	(249)	1.0%	(6,685)	36.14%
<b>TOTAL TRANSFERS</b>	0	53,958	(23,444)	(18,500)	(18,500)	(24,361)	(15,181)	(249)	1.0%	(6,685)	36.14%
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	0	73,104	22,520	(67,715)	(67,715)	(750)	(66,121)	(65,375)	8716.6%	1,590	-2.35%
<b>FUND BALANCE</b>	0	73,104	95,624	27,909	27,909	94,874	28,748	(66,125)	-69.7%	840	3.01%

NOTE 1:

VIDEO ARRAIGNMENT	25,000
RADIO UPGRADE	8,000
HANDHELDS (2)	8,000
TRAINING, FEES, ETC	6,500
TLETS ACCESS FOR M/C OFFICE	5,000
DESKTOPS (3)	4,500
	<u>57,000</u>

NOTE 2:

VIDEO ARRAIGNMENT	50,000
TRAINING	500
MONTHLY SECURITY FEE	360
	<u>50,860</u>

PARKS SPECIAL REVENUE FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET		
	2006	2007	2008				INC/(DEC)	%	INC/(DEC)	%	
<b>REVENUES</b>											
TEXPOOL INTEREST	0	0	3,254	4,000	4,000	4,000	0	0.0%	0	0.0%	
GRANT REVENUES	0	25,000	0	0	0	0	0	-	0	-	
DONATIONS	0	50,000	0	0	0	0	0	-	0	-	
DONATIONS-PARKS	24,100	5,000	16,000	0	0	2,000	(2,000)	-100.0%	0	-	
DONATIONS-CAROUSEL	4,947	32,383	0	0	0	0	0	-	0	-	
<b>TOTAL REVENUES</b>	<b>29,047</b>	<b>112,383</b>	<b>19,254</b>	<b>4,000</b>	<b>4,000</b>	<b>6,400</b>	<b>(2,000)</b>	<b>-33.3%</b>	<b>0</b>	<b>0.0%</b>	
<b>EXPENDITURES</b>											
<b>NON-CAPITAL</b>											
OTHER CAPITAL	0	5,100	0	0	0	0	0	-	0	-	
BLD REMOVAL LL FIREMAN'S PK	0	0	0	10,000	0	0	0	-	0	-	
<b>SUBTOTAL NON-CAPITAL</b>	<b>0</b>	<b>5,100</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	
<b>CAPITAL</b>											
LAND	0	0	0	0	15,000	0	0	-	(15,000)	-100.0%	
BUILDINGS-PAVILION	0	5,505	230,566	0	0	0	0	-	0	-	
BUILDINGS-FP KITCHEN	0	0	196,490	0	0	0	0	-	0	-	
OTHER	0	0	0	0	10,000	10,000	0	-	(10,000)	-100.0%	
CONSTRUCTION IN PROGRESS	0	49,953	0	0	0	0	0	-	0	-	
WAYFINDING SIGNAGE	0	0	0	15,000	0	0	0	-	0	-	
PARK IMPROV- SKATE PARK	0	0	0	0	30,000	30,000	0	-	(30,000)	-100.0%	
PARK IMPROV-HOHLT PARK	24,019	0	51,900	0	10,000	10,000	90,000	900.0%	90,000	900.0%	
PARK IMPROV-CAROUSEL	1,283	28,390	80,510	0	0	3,200	(3,200)	-100.0%	0	-	
PARK IMPROV-GREENWADE FIELD	0	0	0	0	116,600	116,600	(91,600)	-78.5%	(91,600)	-78.5%	
PARK IMPROV- PLAYGROUND	0	0	0	25,000	25,000	25,000	(25,000)	-100.0%	(25,000)	-100.0%	
PARK IMPROV-JACKSON ST	0	0	0	0	10,400	10,400	(10,400)	-100.0%	(10,400)	-100.0%	
PARK IMPROV- RESTROOMS	0	0	0	25,000	45,000	46,745	(46,745)	-100.0%	(45,000)	-100.0%	
<b>SUBTOTAL CAPITAL</b>	<b>25,302</b>	<b>83,848</b>	<b>559,466</b>	<b>65,000</b>	<b>262,000</b>	<b>251,945</b>	<b>(126,945)</b>	<b>-50.3%</b>	<b>(137,000)</b>	<b>-52.29%</b>	
<b>TOTAL EXPENDITURES</b>	<b>25,302</b>	<b>88,948</b>	<b>559,466</b>	<b>75,000</b>	<b>262,000</b>	<b>251,945</b>	<b>(126,945)</b>	<b>-50.3%</b>	<b>(137,000)</b>	<b>-52.29%</b>	
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>3,745</b>	<b>23,435</b>	<b>(540,212)</b>	<b>(71,000)</b>	<b>(258,000)</b>	<b>(245,945)</b>	<b>124,945</b>	<b>-50.0%</b>	<b>137,000</b>	<b>-53.10%</b>	
<b>TRANSFERS IN (OUT)</b>											
INTERFUND TRNSF-GENERAL	0	35,000	146,561	0	0	0	0	-	0	-	
INTERFUND TRNSF-HOTEL/MOTEL	0	20,000	0	0	0	0	0	-	0	-	
INTERFUND TRNSF-DONATIONS	25,141	0	0	0	0	0	0	-	0	-	
INTERFUND TRNSF-BCDC	0	110,000	194,500	75,000	262,000	262,000	(137,000)	-52.3%	(137,000)	-52.29%	
<b>TOTAL TRANSFERS</b>	<b>25,141</b>	<b>165,000</b>	<b>341,061</b>	<b>75,000</b>	<b>262,000</b>	<b>262,000</b>	<b>(137,000)</b>	<b>-52.3%</b>	<b>(137,000)</b>	<b>-52.29%</b>	
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>28,886</b>	<b>188,435</b>	<b>(199,151)</b>	<b>4,000</b>	<b>4,000</b>	<b>16,055</b>	<b>(12,055)</b>	<b>-75.9%</b>	<b>0</b>	<b>0.00%</b>	
<b>FUND BALANCE</b>	<b>28,886</b>	<b>217,321</b>	<b>18,170</b>	<b>22,170</b>	<b>22,170</b>	<b>34,225</b>	<b>4,000</b>	<b>11.9%</b>	<b>16,055</b>	<b>72.42%</b>	

HIGHWAY 290 PASS-THROUGH FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
REVENUES											
TEXPOOL INTEREST	0	0	4,458	0	0	4,500	4,750	250	5.56%	4,750	-
TOTAL REVENUES	0	0	4,458	0	0	4,500	4,750	250	5.56%	4,750	-
EXPENDITURES											
AUDITS/CONSULTANTS FEES	0	0	0	0	0	0	0	0	-	0	-
OTHER SERVICES	0	0	0	0	0	0	0	0	-	0	-
SUBTOTAL SERVICES	0	0	0	0	0	0	0	0	-	0	-
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0	-	0	-
REVENUES BEFORE TRFS OVER/(UNDER) EXP	0	0	4,458	0	0	4,500	4,750	250	5.56%	4,750	-
TRANSFERS IN (OUT)											
INTERFUND TRNSF-GENERAL	0	150,000	150,000	0	0	150,000	#	(150,000)	-100.00%	0	-
TOTAL TRANSFERS	0	150,000	150,000	0	0	150,000	#	(150,000)	-100.00%	0	-
REVENUES AFTER TRFS OVER/(UNDER) EXP	0	150,000	154,458	0	0	154,500	4,750	(149,750)	-96.92%	4,750	-
FUND BALANCE	0	150,000	304,458	304,458	304,458	458,958	463,708	4,750	1.02%	159,250	52.31%

2002 CAPITAL PROJECTS FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
<b>REVENUES</b>											
INTEREST INCOME	72,954	116,405	11,581	0	0	325	■	(325)	-100.00%	0	0.00%
INSURANCE PROCEEDS	0	11,834	0	0	0	0	■	0	-	0	-
REALIZED GAIN/LOSS-INVESTMENTS	(18,901)	(87,503)	0	0	0	0	■	0	-	0	-
UNREALIZED GAIN/LOSS-INVESTMENTS	3,495	(10,828)	0	0	0	0	■	0	-	0	-
<b>TOTAL REVENUES</b>	<b>57,548</b>	<b>29,908</b>	<b>11,581</b>	<b>0</b>	<b>0</b>	<b>325</b>	<b>■</b>	<b>(325)</b>	<b>-100.00%</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>											
<b>SERVICES</b>											
BUILDING REMEDIATION	0	8,320	0	0	0	0	■	0	-	0	-
<b>SUBTOTAL SERVICES</b>	<b>0</b>	<b>8,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>■</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>NON-CAPITAL</b>											
BUILDINGS	0	105,845	31,218	0	0	0	■	0	-	0	-
<b>SUBTOTAL NON-CAPITAL</b>	<b>0</b>	<b>105,845</b>	<b>31,218</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>■</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>CAPITAL</b>											
LAND-STREETS/PARKING LOT	217	0	0	0	0	0	■	0	-	0	-
GREENWAYS PROJECTS	7,755	0	0	0	0	0	■	0	-	0	-
BUILDING MAINTENANCE	74,148	62,121	155,481	0	0	0	■	0	-	0	-
LIBRARY REMEDIATION/RENOVATION	67,579	34,707	0	0	0	0	■	0	-	0	-
POLICE BLDG RENOVATE/EQUIPMENT	1,292	0	0	0	0	0	■	0	-	0	-
FIRE DEPT BLDG RENOVATION	42,921	0	20,085	0	0	57,945	■	(57,945)	-100.00%	0	-
FIRE DEPT/COMM HALL-PARK LOT	17,217	0	0	0	0	0	■	0	-	0	-
FIRE DEPT/COMM HALL-WATER PIPE	0	0	26,388	0	0	0	■	0	-	0	-
DRAINAGE IMPROVEMENTS	0	13,735	282,639	0	0	0	■	0	-	0	-
BLUFFVIEW VILLAS-SCHULTE BLVD	0	0	106,504	0	0	0	■	0	-	0	-
<b>SUBTOTAL CAPITAL</b>	<b>211,129</b>	<b>110,563</b>	<b>591,097</b>	<b>0</b>	<b>0</b>	<b>57,945</b>	<b>0</b>	<b>(57,945)</b>	<b>-100.00%</b>	<b>0</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>211,129</b>	<b>224,728</b>	<b>622,315</b>	<b>0</b>	<b>0</b>	<b>57,945</b>	<b>0</b>	<b>(57,945)</b>	<b>-100.00%</b>	<b>0</b>	<b>-</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>(153,581)</b>	<b>(194,820)</b>	<b>(610,734)</b>	<b>0</b>	<b>0</b>	<b>(57,620)</b>	<b>0</b>	<b>57,620</b>	<b>-100.00%</b>	<b>0</b>	<b>-</b>
<b>TRANSFERS IN (OUT)</b>											
INTERFUND TRANSFER-GENERAL FUND	0	60,585	0	0	0	0	0	0	-	0	-
INTERFUND TRANSFER-01 BONDS	(33,019)	0	0	0	0	0	0	0	-	0	-
INTERFUND TRANSFER-GREENWAYS	(215,564)	0	0	0	0	0	0	0	-	0	-
INTERFUND TRANSFER-TCF VULCAN PK	(87,085)	(25,623)	0	0	0	0	0	0	-	0	-
OTHER SOURCE - BOND PROCEEDS	0	(175,000)	48,361	0	0	0	0	0	-	0	-
<b>TOTAL TRANSFERS</b>	<b>(335,668)</b>	<b>(140,038)</b>	<b>48,361</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>(489,249)</b>	<b>(334,858)</b>	<b>(562,373)</b>	<b>0</b>	<b>0</b>	<b>(57,620)</b>	<b>0</b>	<b>57,620</b>	<b>-100.00%</b>	<b>0</b>	<b>-</b>
<b>FUND BALANCE</b>	<b>954,851</b>	<b>619,993</b>	<b>57,620</b>	<b>57,620</b>	<b>57,620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>(57,620)</b>	<b>-100.00%</b>

2006 CAPITAL PROJECTS FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
<b>REVENUES</b>											
INTEREST INCOME	24,575	480,943	252,091	0	0	50,812	13,450	(37,362)	-73.52%	13,450	-36.00%
REBATABLE ARBITRAGE EARNINGS	0	(127,131)	39,238	0	0	0	0	0	-	0	-
LEASE/BOND PROCEEDS	9,000,000	0	0	0	0	0	0	0	-	0	-
<b>TOTAL REVENUES</b>	<b>9,024,575</b>	<b>353,812</b>	<b>291,329</b>	<b>0</b>	<b>0</b>	<b>50,812</b>	<b>13,450</b>	<b>(37,362)</b>	<b>-73.52%</b>	<b>13,450</b>	<b>-36.00%</b>
<b>EXPENDITURES</b>											
<b>SERVICES</b>											
BOND ISSUANCE COSTS	71,002	0	0	0	0	0	0	0	-	0	-
SUBTOTAL SERVICES	71,002	0	0	0	0	0	0	0	-	0	-
<b>CAPITAL</b>											
LAND	0	0	64,087	0	0	0	0	0	-	0	-
FIRE DEPT VEHICLES	0	1,500,022	0	0	0	0	0	0	-	0	-
COMMUNICATIONS TOWER PD BLDG	0	0	0	0	0	3,490	0	(3,490)	-100.00%	0	-
CIP-POLICE STATION	0	92,862	400,905	0	0	6,612,500	0	(6,612,500)	-100.00%	0	-
CIP-FIRE SUBSTATION	0	0	19,888	0	0	124,375	0	(124,375)	-100.00%	0	-
SUBTOTAL CAPITAL	0	1,592,884	484,880	0	0	6,740,365	0	(6,740,365)	-100.00%	0	-
<b>TOTAL EXPENDITURES</b>	<b>71,002</b>	<b>1,592,884</b>	<b>484,880</b>	<b>0</b>	<b>0</b>	<b>6,740,365</b>	<b>0</b>	<b>(6,740,365)</b>	<b>-100.00%</b>	<b>0</b>	<b>-</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>8,953,573</b>	<b>(1,239,072)</b>	<b>(193,351)</b>	<b>0</b>	<b>0</b>	<b>(6,689,553)</b>	<b>13,450</b>	<b>6,703,003</b>	<b>-100.22%</b>	<b>13,450</b>	<b>-</b>
<b>TRANSFERS IN (OUT)</b>											
OTHER SOURCE - BOND PROCEEDS	0	0	0	0	0	0	0	0	-	0	-
OTHER SOURCE - SALE OF ASSET	0	64,500	0	0	0	0	0	0	-	0	-
<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>64,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>8,953,573</b>	<b>(1,174,572)</b>	<b>(193,351)</b>	<b>0</b>	<b>0</b>	<b>(6,689,553)</b>	<b>13,450</b>	<b>6,703,003</b>	<b>-100.22%</b>	<b>13,450</b>	<b>-</b>
<b>FUND BALANCE</b>	<b>8,953,572</b>	<b>7,779,000</b>	<b>7,585,649</b>	<b>7,585,649</b>	<b>7,585,649</b>	<b>896,096</b>	<b>909,545</b>	<b>13,450</b>	<b>1.50%</b>	<b>(6,676,103)</b>	<b>-88.01%</b>

CAPITAL LEASES FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
<b>REVENUES</b>											
DIVIDEND INCOME	7,884	5,538	3,270	0	0	100	100	0	0.00%	100	-
LEASE/BOND PROCEEDS	288,810	544,300	0	0	0	0	0	0	-	0	-
<b>TOTAL REVENUES</b>	<b>296,694</b>	<b>549,838</b>	<b>3,270</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0.00%</b>	<b>100</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>NON-CAPITAL</b>											
EQUIPMENT - WASHINGTON CTY NEW WORLD	0	152,635	24,958	0	0	0	0	0	-	0	-
SUBTOTAL NON-CAPITAL	0	152,635	24,958	0	0	0	0	0	-	0	-
<b>CAPITAL</b>											
COMM - NEW WORLD SOFTWARE	0	210,781	34,466	0	0	0	0	0	-	0	-
STREET DEPT - EQUIPMENT ROLLER	32,567	0	0	0	0	0	0	0	-	0	-
STREET DEPT - EQUIPMENT SWEEPER	163,500	0	0	0	0	0	0	0	-	0	-
STREET DEPT - TRUCK	0	63,760	0	0	0	0	0	0	-	0	-
STREET DEPT - LAYDOWN MACHINE	0	0	52,729	0	0	0	0	0	-	0	-
STREET DEPT - BACKHOE	0	0	71,900	0	0	0	0	0	-	0	-
STREET DEPT - DISTRIBUTION TRUCK	0	0	0	0	0	131,933	0	(131,933)	-100.00%	0	-
BVPWACS RADIOS	0	0	0	0	0	0	817,387	817,387	-	817,387	-
SUBTOTAL CAPITAL	196,067	274,541	159,095	0	0	131,933	817,387	685,454	519.55%	817,387	-
<b>TOTAL EXPENDITURES</b>	<b>196,067</b>	<b>427,176</b>	<b>184,053</b>	<b>0</b>	<b>0</b>	<b>131,933</b>	<b>817,387</b>	<b>685,454</b>	<b>519.55%</b>	<b>817,387</b>	<b>-</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>100,627</b>	<b>122,662</b>	<b>(180,783)</b>	<b>0</b>	<b>0</b>	<b>(131,833)</b>	<b>(817,287)</b>	<b>(685,454)</b>	<b>519.95%</b>	<b>(817,287)</b>	<b>-</b>
<b>TRANSFERS IN (OUT)</b>											
INTERFUND TRNSF- DEBT SERVICE	0	(37,912)	0	0	0	0	0	0	-	0	-
OTHER FINANCING SOURCES-ESCROW	0	0	0	0	0	131,933	817,387	685,454	519.55%	817,387	-
<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>(37,912)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131,933</b>	<b>817,387</b>	<b>685,454</b>	<b>519.55%</b>	<b>817,387</b>	<b>-</b>
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>100,627</b>	<b>84,750</b>	<b>(180,783)</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0.0%</b>	<b>100</b>	<b>-</b>
<b>FUND BALANCE</b>	<b>100,627</b>	<b>185,377</b>	<b>4,594</b>	<b>4,594</b>	<b>4,594</b>	<b>4,694</b>	<b>4,794</b>	<b>100</b>	<b>2.17%</b>	<b>200</b>	<b>4.35%</b>

**AIRPORT CAPITAL IMPROVEMENT FUND SUMMARY**

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS			2009	2009	2009	2010	VS		VS	
	2006	2007	2008	ORIGINAL	AMENDED	PROJECTED	ADOPTED	2009 PROJECTED RESULTS		2009 AMENDED BUDGET	
				BUDGET	BUDGET	RESULTS	BUDGET	INC/(DEC)	%	INC/(DEC)	%
<b>REVENUES</b>											
GRANT REVENUES	34,704	722,052	113,107	1,040,625	1,040,625	1,780,083	0	(1,780,083)	-100.00%	(1,040,625)	-100.00%
AIRPORT REVENUES	0	0	0	0	0	0	0	0	-	0	-
DONATIONS	0	0	0	0	0	0	0	0	-	0	-
<b>TOTAL REVENUES</b>	<b>34,704</b>	<b>722,052</b>	<b>113,107</b>	<b>1,040,625</b>	<b>1,040,625</b>	<b>1,780,083</b>	<b>0</b>	<b>(1,780,083)</b>	<b>-100.00%</b>	<b>(1,040,625)</b>	<b>-100.00%</b>
<b>EXPENDITURES</b>											
<b>SERVICES</b>											
AUDITS/CONSULTANTS FEES/OTHER SERVICES	2,500	0	0	0	0	5,000	0	(5,000)	-100.00%	0	-
<b>SUBTOTAL SERVICES</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>(5,000)</b>	<b>-100.00%</b>	<b>0</b>	<b>-</b>
<b>CAPITAL</b>											
LAND	0	0	0	215,000	215,000	817,870	0	(817,870)	-100.00%	(215,000)	-100.00%
RADIOS/RADAR/CAMERAS	0	0	0	0	0	0	0	0	-	0	-
OTHER CAPITAL OUTLAY	41,539	888,483	110,950	941,250	941,250	1,160,000	0	(1,160,000)	-100.00%	(811,250)	-100.00%
<b>SUBTOTAL CAPITAL</b>	<b>41,539</b>	<b>888,483</b>	<b>110,950</b>	<b>1,156,250</b>	<b>1,156,250</b>	<b>1,977,870</b>	<b>0</b>	<b>(1,977,870)</b>	<b>-100.00%</b>	<b>(1,156,250)</b>	<b>-100.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>44,039</b>	<b>888,483</b>	<b>110,950</b>	<b>1,156,250</b>	<b>1,156,250</b>	<b>1,982,870</b>	<b>0</b>	<b>(1,982,870)</b>	<b>-100.00%</b>	<b>(1,156,250)</b>	<b>-100.00%</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>(9,335)</b>	<b>(166,431)</b>	<b>2,157</b>	<b>(115,625)</b>	<b>(115,625)</b>	<b>(202,787)</b>	<b>0</b>	<b>202,787</b>	<b>-100.00%</b>	<b>115,625</b>	<b>-100.00%</b>
<b>TRANSFERS IN (OUT)</b>											
TRANSFER FROM GENERAL FUND	168,084	145,625	0	0	0	62,687	0	(62,687)	-100.00%	0	-
TRANSFER TO AIRPORT PROJECT	0	0	0	0	0	0	0	0	-	0	-
INTERFUND TRANSFER	0	0	0	0	0	0	0	0	-	0	-
<b>TOTAL TRANSFERS</b>	<b>168,084</b>	<b>145,625</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,687</b>	<b>0</b>	<b>(62,687)</b>	<b>-100.00%</b>	<b>0</b>	<b>-</b>
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>158,749</b>	<b>(20,806)</b>	<b>2,157</b>	<b>(115,625)</b>	<b>(115,625)</b>	<b>(140,100)</b>	<b>0</b>	<b>140,100</b>	<b>-100.00%</b>	<b>115,625</b>	<b>-100.00%</b>
<b>FUND BALANCE</b>	<b>158,749</b>	<b>137,943</b>	<b>140,100</b>	<b>24,475</b>	<b>24,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>(24,475)</b>	<b>-100.00%</b>

**BCDC FUND OVERVIEW**

The Brenham Community Development Corporation (BCDC) is a legally separate entity from the City and is governed by a board appointed by City Council. The BCDC was formed to oversee revenues and expenditures of a special three-eight cents sales tax for economic development and community recreational development under the Development Corporation Act, Section 4B. The City is financially accountable for the BCDC because the City's Council approves the BCDC budget and the City Manager serves as its Chief Executive Officer. For financial reporting purposes, the BCDC is reported as a component unit.

**OPERATING RESOURCES**

Sales tax is the primary resource for funding BCDC operations and projects. Total operating resources for FY10 are budgeted at \$1,234,331.

**Revenues**

For FY10, sales tax is projected at \$1,226,331. This is a -2.8 percent decrease from FY09 projection primarily due to the national economic downturn. In addition, \$8,000 is projected in interest income.

**USES OF OPERATING RESOURCES**

Operating resources are used to cover BCDC operations, debt service and projects specific to economic development and community recreation. Uses of operating resources total \$1,234,331 for FY10.

**Department Expenditures**

There is \$387,877 budgeted for BCDC operating expenses exclusive of debt service. Over 50 percent of this budget is for marketing and operations of the Economic Development Foundation. Funding for infrastructure expansion at the Business Center, which is located at the intersection of highway 290 and FM 577, has been appropriated \$80,000. In addition, there is a contingency balance of \$89,977, set aside for any unforeseen recreational projects.

**Debt Service**

BCDC makes note payments to the Electric Fund. There is \$71,513 budgeted for FY10 that covers both principal and interest on the note. This note matures in 2018. Another \$25,000 has been set aside for a potential new note to cover sewer expansion at the Business Center.

## Inter-Fund Transfers

The General Fund is budgeted to receive \$200,000 as an operating subsidy from BCDC for support of the Blue Bell Aquatic Center. An additional \$450,941 is being remitted to the Debt Service Fund for payment on 2009 General Obligation Refunding Bonds which were issued to refund the Series 2009 GO refunding bonds that were (originally) issued in part to fund construction of a Business Center and recreational facilities. Finally, BCDC will provide a transfer of \$125,000 to the Parks Special Revenue Fund. \$100,000 of the transfer is for Holt Park improvements. The remaining \$25,000 is for Greenwade Field improvements.

**WORKING CAPITAL BALANCE**

Projected beginning (ending FY09) BCDC Fund balance is \$980,187. For FY10, total net revenues are projected at \$0. Ending working capital balance is projected to be \$980,187.

**DEBT SERVICE REQUIREMENTS TO MATURITY**

## Series 2009 GO Refunding

<b>FYE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2010	300,929	150,012	450,941
2011	313,462	140,543	454,005
2012	323,083	130,628	453,711
2013	332,633	120,287	452,920
2014	339,232	109,572	448,804
2015	396,164	55,048	451,212
2016	409,050	42,205	451,255
2017	426,489	26,917	453,406
2018	419,687	16,787	436,474

BCDC FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
<b>REVENUES</b>											
SALES TAX	1,096,920	1,174,670	1,232,254	1,209,021	1,209,021	1,262,173	1,226,331	(35,842)	-2.84%	17,310	1.43%
EOF ACCUMULATED FUNDS	0	0	30,000	0	0	0	0	0	-	0	-
INTEREST EARNED	14,859	27,647	23,487	20,000	20,000	0	0	0	-	(20,000)	-100.00%
REALIZED LOSS/GAIN INVESTMENTS	0	0	63	0	0	0	0	0	-	0	-
UNREALIZED GAIN/LOSS ON INVEST	(640)	780	(140)	0	0	0	0	0	-	0	-
TEXSTAR INTEREST	0	0	1,316	0	0	7,670	8,000	330	4.30%	8,000	-
<b>TOTAL REVENUES</b>	<b>1,111,139</b>	<b>1,203,097</b>	<b>1,286,980</b>	<b>1,229,021</b>	<b>1,229,021</b>	<b>1,269,843</b>	<b>1,234,331</b>	<b>(35,512)</b>	<b>-2.80%</b>	<b>5,310</b>	<b>0.43%</b>
<b>EXPENDITURES</b>											
LAND/GROUNDS	12,211	9,462	6,000	7,680	7,680	7,680	8,300	640	8.33%	640	8.33%
TOTAL MAINTENANCE	12,211	9,462	6,000	7,680	7,680	7,680	8,300	640	8.33%	640	8.33%
ELECTRICAL	435	141	269	2,400	2,400	2,400	3,400	1,000	41.67%	1,000	41.67%
ELECTRICAL-STREET LIGHTS	118	5,418	5,862	7,600	7,600	7,600	8,600	1,000	13.16%	1,000	13.16%
AUDITS/CONSULTANTS FEES	0	2,520	4,321	6,000	6,000	3,000	3,000	0	0.00%	(3,000)	-50.00%
LEGAL FEES	0	2,913	3,813	5,000	5,000	5,000	5,000	0	0.00%	0	0.00%
OTHER SERVICES	0	0	0	7,000	7,000	2,000	5,000	3,000	150.00%	(2,000)	-28.57%
<b>TOTAL SERVICES</b>	<b>553</b>	<b>10,992</b>	<b>14,265</b>	<b>28,000</b>	<b>28,000</b>	<b>20,000</b>	<b>25,000</b>	<b>5,000</b>	<b>25.00%</b>	<b>(3,000)</b>	<b>-10.71%</b>
LAND	0	0	25,862	0	0	0	0	0	-	0	-
INTERSECTION HWY 290/FM577	0	0	0	80,000	80,000	0	80,000	80,000	-	0	0.00%
<b>TOTAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>25,862</b>	<b>80,000</b>	<b>80,000</b>	<b>0</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>	<b>0</b>	<b>0.00%</b>
CONTINGENCY	0	0	0	122,634	40,634	0	89,997	89,977	-	49,343	121.43%
INTEREST EXPENSE	33,126	31,177	29,128	26,975	26,975	26,975	24,711	(2,264)	-8.39%	(2,264)	-8.39%
PRINCIPAL RETIREMENTS	38,097	40,046	42,095	44,249	44,249	44,249	46,753	2,264	5.12%	2,264	5.12%
PRINCIPAL-NO INTEREST LOAN	0	0	0	25,000	25,000	0	25,000	25,000	-	0	0.00%
EDF-MARKETING	0	4,000	21,100	25,000	25,000	25,000	35,000	10,000	40.00%	10,000	40.00%
EDF-OPERATIONS	91,760	109,200	112,760	118,083	118,083	118,083	123,859	5,786	4.9%	5,786	4.90%
<b>TOTAL SUNDRIES</b>	<b>162,983</b>	<b>184,423</b>	<b>205,083</b>	<b>361,941</b>	<b>279,941</b>	<b>214,307</b>	<b>345,000</b>	<b>130,763</b>	<b>61.00%</b>	<b>65,129</b>	<b>23.27%</b>
<b>TOTAL EXPENDITURES</b>	<b>175,747</b>	<b>204,877</b>	<b>251,210</b>	<b>477,621</b>	<b>395,621</b>	<b>241,987</b>	<b>458,300</b>	<b>216,403</b>	<b>89.4%</b>	<b>62,769</b>	<b>15.87%</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>935,392</b>	<b>998,220</b>	<b>1,035,770</b>	<b>751,400</b>	<b>833,400</b>	<b>1,027,856</b>	<b>775,411</b>	<b>(251,915)</b>	<b>-24.5%</b>	<b>(57,459)</b>	<b>-6.89%</b>
<b>TRANSFERS IN (OUT)</b>											
INTERFUND TRNF-GENERAL	(200,000)	(200,000)	(245,000)	(215,000)	(215,000)	(215,000)	(200,000)	15,000	-6.9%	15,000	-6.98%
INTERFUND TRNSF-'98 D/S FD-PRIN	(461,417)	(275,204)	(288,965)	(299,285)	(299,285)	(336,894)	(300,29)	35,965	-10.6%	(1,644)	0.55%
INTERFUND TRNSF-'98 D/S FD-INT	0	(185,673)	(174,252)	(162,115)	(162,115)	(123,880)	(150,12)	(26,132)	21.0%	12,103	-7.47%
INTERFUND TRNSF-MAIN ST	0	0	(25,000)	0	0	0	0	0	-	0	-
INTERFUND TRNSF-PARKS SPECIAL	0	(110,000)	(194,500)	(75,000)	(262,000)	(262,000)	(125,000)	137,000	-52.2%	137,000	-52.29%
<b>TOTAL TRANSFERS</b>	<b>(661,417)</b>	<b>(770,877)</b>	<b>(927,717)</b>	<b>(751,400)</b>	<b>(938,400)</b>	<b>(937,774)</b>	<b>(775,41)</b>	<b>161,833</b>	<b>-17.5%</b>	<b>162,459</b>	<b>-17.31%</b>
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>273,975</b>	<b>227,343</b>	<b>108,053</b>	<b>0</b>	<b>(105,000)</b>	<b>90,082</b>	<b>0</b>	<b>(90,082)</b>	<b>-100.0%</b>	<b>105,000</b>	<b>-100.00%</b>
<b>FUND BALANCE</b>	<b>554,709</b>	<b>782,052</b>	<b>890,105</b>	<b>890,105</b>	<b>785,105</b>	<b>980,187</b>	<b>980,87</b>	<b>0</b>	<b>0.0%</b>	<b>195,082</b>	<b>24.85%</b>

**ELECTRIC FUND OVERVIEW**

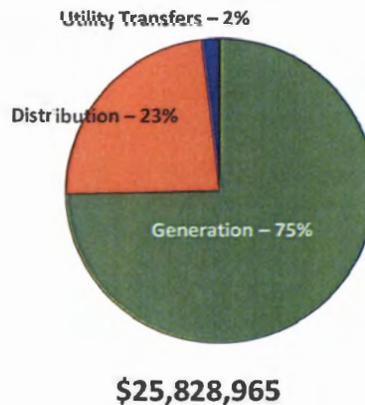
The Electric Fund is an enterprise fund used to account for the acquisition, operation and maintenance of electric facilities and services funded through electric rates and other customer charges.

**OPERATING RESOURCES**

Operating resources consist of utility revenues and inter-fund transfers. Approximately 98 percent of Electric Fund operating resources is revenue from customer electricity consumption. Electric utility revenue is a function of consumption and rate. The electric rate is comprised of a fixed minimum monthly distribution charge and a volume charge. The volumetric charge has two components. One component is a wires charge which covers the costs of electric distribution. Electricity is received from the Lower Colorado River Authority (LCRA) into two City substations and stepped down from 137,000 kv transmission voltage to 7,200 kv distribution voltage. From the substations, electric lines are dispersed throughout the City to provide service to residents, businesses and industries.

The second volumetric rate component is to cover the generation charges from LCRA, as the cost of electricity is a pass through to Brenham customers. Since, purchase costs vary month-to-month, the second volumetric rate component is adjusted monthly by a price cost adjustment factor (PCRF).

**2009-10 OPERATING RESOURCES**



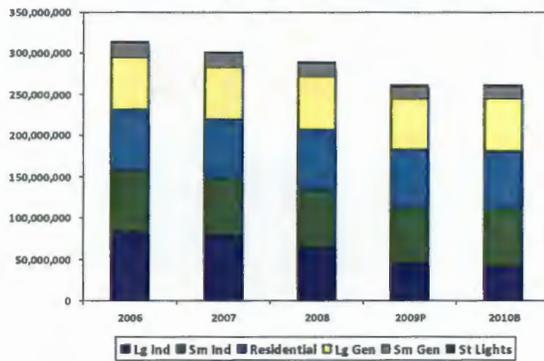
**Revenues**

Electric consumption is projected at 261 million kWh for FY10. Consumption is projected to generate \$24,417,290 in electric sales or 97 percent of the \$25,296,324 total revenues in FY10 budget. Revenue assumptions adjust for the loss of Mount. Vernon Mills and assume lower purchase cost estimates for FY10. There has been a

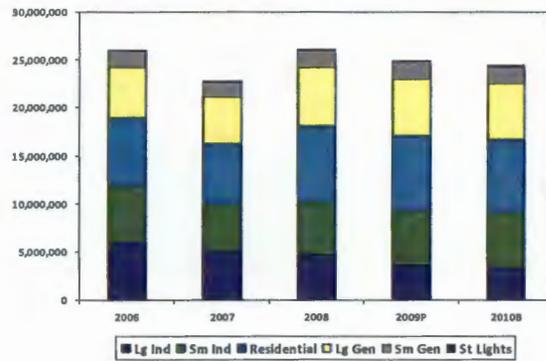
**ELECTRIC FUND OVERVIEW**

noticeable decrease in consumption since FY09 which coincides with the downturn in the economy. The impact of the economic downturn was extended in FY10 projections. Over 23 percent of revenues are from distribution charges. Another 75 percent of revenue is from the pass through of LCRA purchase costs. Purchase cost estimates were derived from LCRA projections. For FY10, \$6,023,955 and \$19,272,369 are projected in distribution and generation revenue, respectively. Distribution revenue includes interest and other ancillary charges which are immaterial. There are no electric rate changes planned for FY10.

**ELECTRIC CONSUMPTION  
KWH SOLD BY RATE CLASS**



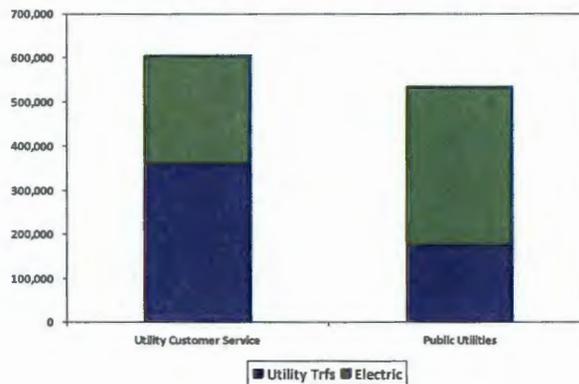
**ELECTRIC REVENUE (NET PCRF)  
BY RATE CLASS**



**Inter-Fund Transfers**

The Electric Fund receives transfers from the Gas, Water, Wastewater and Sanitation Funds to help offset the shared cost of services from Public Administration and Utility Customer Service departments. For FY10, transfers-in total \$532,641. This represents almost 47 percent of these shared services department budgets.

**FY10 DEPARTMENT BUDGETS  
REIMBURSED BY UTILITY FUND TRANSFERS**

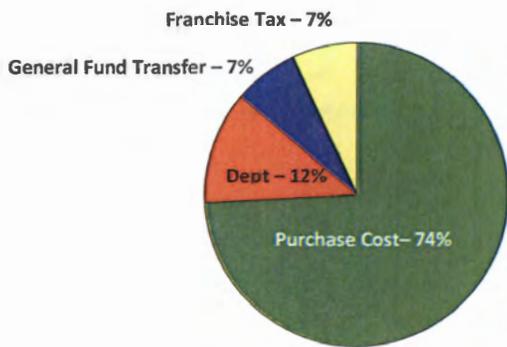


**ELECTRIC FUND OVERVIEW**

**USES OF OPERATING RESOURCES**

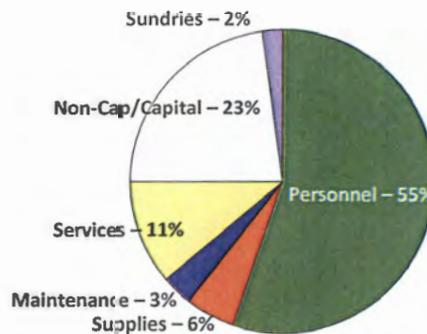
Operating resources are used to cover electricity purchase costs, franchise tax, department operations and the transfer-out to the General Fund. There are three operation departments in the Electric Fund – Public Utilities Department, Utility Customer Service Department and Electric Department. The General Fund transfer is a payment made to cover costs of shared services departments in the General Fund.

**2009-10 TOTAL RESOURCE USES**



**\$25,278,145**

**2009-10 DEPARTMENT EXPENDITURES**



**\$3,001,252**

**Purchase Costs**

The largest use of operating resources is for purchase costs. Purchase costs are the costs of electricity purchased from LCRA. For FY10, purchase costs are estimated at \$18,763,843. This represents a -5.9 percent decrease over FY09 projection. The decrease is due to lower costs associated with the decline in natural gas prices as natural gas is a primary fuel source for electric generation. Budget assumptions were based on LCRA projections for 2009-10. Purchase costs are the primary generation expenditure.

**Operating Departments**

There is \$3,001,252 budgeted for the three operating departments in the Electric Fund, before the transfer offsets of \$532,641 from the other utility funds. These departments are treated as distribution costs for fund reporting purposes. Over 55 percent of total operating department expenditure budgets are for Personnel. There are no staffing changes planned for FY10. For FY10, supplies are increasing 14.2 percent over FY09. At \$159,369, included is \$8,500 for an Incode overlay module and \$7,000 in higher postage

**ELECTRIC FUND OVERVIEW**

costs in Utility Customer Service. The maintenance budget was increased by \$10,266 over FY09 projected due to the need for utility line and transformer repairs planned in the Electric Department. Services remained relatively flat with FY09 projection. FY10 budgets for non-capital/capital expenditures decreased by \$49,455 over FY09 projections. Only one vehicle purchase is planned for FY10 versus two vehicles in FY09. Overall equipment purchases for FY10 were less than FY09 budget. The \$64,388 budgeted for FY10 reflects slightly higher seminar and travel expenditures in Public Utilities and Electric departments.

**Inter-Fund Transfers**

The Electric Fund is budgeted to transfer \$1,775,178 to the General Fund in FY10. This transfer is the pro-rated portion of services received from the General Fund departments.

**Franchise Tax**

The Electric Fund is budgeted to remit \$ 1,709,210 in franchise tax to the General Fund. The tax imitates the charge that would be incurred if the Electric Fund was private-sector entity. Franchise tax is calculated at 7 percent of utility revenues net of the price cost recovery factor (PCRF).

**WORKING CAPITAL BALANCE**

Projected beginning (ending FY09) Electric Fund working capital balance is \$6,410,523. For FY10, total net revenues are projected at \$550,820. \$42,294 of this net revenue amount is attributable to distribution and \$508,526 in net revenues is from generation. Ending working capital balance is projected to be \$6,961,343.

**DECISION PACKAGES**

Electric Fund	Incode Forms Overlay Module	\$ 8,500	132-Utility Billing	212.00
Electric Fund	Replace '97 Ford truck	16,617	132-Utility Billing	813.00
Electric Fund	DNP 2.0 protocol SCADA equipment	13,000	161-Electric	814.10
Electric Fund	Wireless mesh expansion	60,000	161-Electric	814.10
Electric Fund	Commercial mower	7,000	161-Electric	710.00
Electric Fund	Single reel wire trailer	7,600	161-Electric	710.00
Electric Fund	Trencher attachment	6,000	161-Electric	710.00
Electric Fund	Generator	4,300	161-Electric	710.00
Electric Fund	Building addition	55,000	161-Electric	802.00
Total Electric Fund - 102		\$178,017		

ELECTRIC FUND SUMMARY – DISTRIBUTION

	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
	ACTUALS			2009		2010	VS		VS		
	2006	2007	2008	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET	2009 PROJECTED RESULTS	2009 AMENDED BUDGET	2009 AMENDED BUDGET	
								INC/(DEC)	%	INC/(DEC)	%
<b>ELECTRIC UTILITY REVENUES</b>											
CUSTOMER CHARGE	1,168,632	1,184,240	1,201,905	1,228,479	1,228,479	1,235,976	1,297,453	61,477	4.97%	68,974	5.61%
WIRES CHARGE	3,350,775	3,245,782	3,358,897	3,351,723	3,351,723	3,159,475	3,205,154	45,679	1.45%	(146,569)	-0.09%
INDUSTRIAL-WIRES CHARGE	1,352,364	1,278,369	1,140,334	1,000,117	1,000,117	991,334	999,498	8,164	0.82%	(619)	-0.10%
UNBILLED ACCTS RECEIVABLE	(3,983)	(4,733)	0	0	0	0	0	0	-	0	-
ANCILLARY SERVICE REVENUES	450,922	443,705	446,331	443,000	443,000	436,073	433,000	(3,073)	-0.70%	(10,000)	-91.31%
INTEREST EARNED	209,584	296,045	200,988	225,975	225,975	71,746	72,000	254	0.35%	(153,975)	138.12%
OTHER REVENUE	15,426	15,401	36,922	16,550	16,550	16,376	16,850	474	2.89%	300	3.54%
<b>TOTAL REVENUES</b>	<b>6,543,720</b>	<b>6,458,809</b>	<b>6,385,378</b>	<b>6,265,844</b>	<b>6,265,844</b>	<b>5,910,980</b>	<b>6,023,955</b>	<b>112,975</b>	<b>1.91%</b>	<b>(241,889)</b>	<b>-3.86%</b>
<b>DEPARTMENT EXPENDITURES</b>											
PERSONNEL	552,588	630,373	691,387	1,624,277	1,624,277	1,595,007	1,661,464	66,457	4.17%	68,974	0.67%
SUPPLIES	40,754	51,591	62,306	162,421	167,640	139,524	159,369	19,845	14.22%	(3,052)	-2.98%
MAINTENANCE	64,833	69,197	93,295	97,225	95,725	85,959	96,225	10,266	11.94%	(1,000)	-0.04%
SERVICES	157,418	239,862	186,840	326,918	326,056	328,414	329,989	1,575	0.48%	3,071	0.00%
OTHER NON-CAPITAL	9,173	18,696	68,067	585,217	509,737	509,737	180,700	(100,247)	-35.68%	(404,517)	0.00%
CAPITAL ASSETS	508,155	563,775	1,032,586	197,000	269,623	458,325	509,117	50,792	11.08%	312,117	5.25%
SUNDRIES	56,511	47,471	45,361	63,802	63,802	60,484	64,388	3,904	6.45%	586	0.00%
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>	<b>1,389,433</b>	<b>1,620,965</b>	<b>2,179,842</b>	<b>3,056,860</b>	<b>3,056,860</b>	<b>2,948,660</b>	<b>3,001,252</b>	<b>52,592</b>	<b>1.78%</b>	<b>(23,821)</b>	<b>-0.78%</b>
<b>OTHER DIRECT EXPENDITURES</b>											
FRANCHISE TAX	1,541,800	1,757,000	1,698,319	1,698,319	1,698,319	1,698,321	1,709,210	10,889	0.64%	10,891	0.00%
LCRA METER SERVICE FEE	39,230	22,435	7,160	5,000	5,000	0	0	0	-	(5,000)	0.00%
ELECTRIC SYS LCRA TCOS FEE	106,626	29,630	2,400	2,400	2,400	2,360	2,360	0	0.00%	(40)	0.00%
DEBT SERVICE	0	0	0	0	0	0	8,302	8,302	-	8,302	-
CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
CREDIT CARD FEES	27,494	17,203	20,040	18,000	18,000	16,035	18,000	1,965	12.25%	0	0.00%
<b>SUBTOTAL OTHER DIRECT EXPENDITURES</b>	<b>1,715,150</b>	<b>1,826,269</b>	<b>1,727,919</b>	<b>1,723,719</b>	<b>1,723,719</b>	<b>1,716,716</b>	<b>1,737,872</b>	<b>21,156</b>	<b>1.23%</b>	<b>14,153</b>	<b>0.82%</b>
<b>INDIRECT EXPENDITURES</b>											
ADMINISTRATION	530,732	625,769	554,968	0	0	0	0	0	-	0	-
MAINTENANCE	302,729	314,981	338,451	0	0	0	0	0	-	0	-
UTILITY CUSTOMER SERVICE	204,436	211,881	225,836	0	0	0	0	0	-	0	-
FINANCE	462,695	427,455	442,013	0	0	0	0	0	-	0	-
PUBLIC INFORMATION & COMMUNITY SVC	265,593	277,940	213,499	0	0	0	0	0	-	0	-
PUBLIC UTILITIES	273,394	328,077	316,217	0	0	0	0	0	-	0	-
TECHNOLOGY	95,530	98,742	108,790	0	0	0	0	0	-	0	-
<b>SUBTOTAL INDIRECT EXPENDITURES</b>	<b>2,135,109</b>	<b>2,284,846</b>	<b>2,199,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>5,239,692</b>	<b>5,732,080</b>	<b>6,107,537</b>	<b>4,780,579</b>	<b>4,780,579</b>	<b>4,665,376</b>	<b>4,739,124</b>	<b>79,748</b>	<b>1.58%</b>	<b>(41,455)</b>	<b>0.63%</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>1,304,029</b>	<b>726,729</b>	<b>277,841</b>	<b>1,485,265</b>	<b>1,485,265</b>	<b>1,245,604</b>	<b>1,284,831</b>	<b>39,227</b>	<b>3.15%</b>	<b>(200,434)</b>	<b>0.00%</b>
<b>TRANSFERS IN (OUT)</b>											
TRNF-GENERAL	(9,845)	(9,845)	(9,845)	(1,902,076)	(1,902,076)	(1,782,215)	(1,775,178)	7,087	-0.39%	126,898	-24.66%
TRNF-MAIN ST/ECON DEV	0	(57,000)	(42,591)	0	0	0	0	0	-	0	-
TRNF-GAS	0	0	0	142,712	142,712	139,282	144,121	4,839	3.47%	1,409	0.00%
TRNF-WATER	0	0	0	171,172	171,172	167,886	162,514	(5,372)	-3.20%	(8,658)	0.00%
TRNF-WASTEWATER	0	(2,399,099)	0	150,284	150,284	147,595	161,672	14,077	9.54%	11,388	0.00%
TRNF-SANITATION	0	0	0	34,492	34,492	33,570	64,334	30,764	91.64%	29,902	0.00%
<b>TOTAL TRANSFERS IN (OUT)</b>	<b>(9,845)</b>	<b>(2,465,944)</b>	<b>(52,436)</b>	<b>(1,403,476)</b>	<b>(1,403,476)</b>	<b>(1,293,882)</b>	<b>(1,242,537)</b>	<b>51,345</b>	<b>-3.97%</b>	<b>160,939</b>	<b>-11.47%</b>
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>1,294,184</b>	<b>(1,739,215)</b>	<b>225,405</b>	<b>81,789</b>	<b>81,789</b>	<b>(48,278)</b>	<b>42,294</b>	<b>90,572</b>	<b>-187.61%</b>	<b>(39,495)</b>	<b>-48.29%</b>

ELECTRIC FUND SUMMARY – GENERATION

	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
	ACTUALS			2009		2010	VS		VS		
	2006	2007	2008	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET	2009 PROJECTED RESULTS	2009 AMENDED BUDGET	2009 AMENDED BUDGET	
								INC/(DEC)	%	INC/(DEC)	%
<b>ELECTRIC UTILITY REVENUES</b>											
BASE	81,209	83,318	84,541	124,533	124,533	0	0	0	-	(124,533)	-100.00%
GENERATION CHARGE	9,700,576	8,700,882	11,375,006	13,785,415	13,785,415	11,403,922	11,314,545	(89,377)	-0.78%	(2,470,870)	-17.92%
LCRA CREDIT	(51,697)	(358,297)	0	0	0	0	0	0	-	0	-
INDUSTRIAL-GENERATION CHARGE	10,425,343	8,684,769	8,968,213	9,395,570	9,395,570	8,319,056	8,286,501	(32,553)	-0.39%	(1,109,067)	-11.80%
PCRIF	0	0	0	0	0	(205,282)	(685,863)				
UNBILLED ACCTS RECEIVABLE	(13,334)	(14,198)	0	0	0	0	0	0	-	0	-
<b>TOTAL REVENUES</b>	<b>20,142,097</b>	<b>17,096,474</b>	<b>20,427,760</b>	<b>23,305,518</b>	<b>23,305,518</b>	<b>19,517,696</b>	<b>18,915,185</b>	<b>(121,930)</b>	<b>-0.62%</b>	<b>(3,704,470)</b>	<b>-15.90%</b>
<b>EXPENDITURES</b>											
SOURCE COST	21,107,609	17,950,649	21,330,681	23,305,519	23,305,519	19,937,437	18,763,843	(1,173,584)	-5.89%	(4,541,676)	-19.49%
<b>TOTAL EXPENDITURES</b>	<b>21,107,609</b>	<b>17,950,649</b>	<b>21,330,681</b>	<b>23,305,519</b>	<b>23,305,519</b>	<b>19,937,437</b>	<b>18,763,843</b>	<b>(1,173,584)</b>	<b>-5.89%</b>	<b>(4,541,676)</b>	<b>-19.49%</b>
<b>REVENUES BEFORE OTHER SOURCES/(USES)</b>	<b>(965,512)</b>	<b>(854,175)</b>	<b>(902,921)</b>	<b>(1)</b>	<b>(1)</b>	<b>(419,741)</b>	<b>151,342</b>	<b>571,083</b>	<b>-136.06%</b>	<b>151,343</b>	<b>-</b>
<b>OTHER SOURCES/(USES)</b>											
LCRA ABNR	118,053	640,918	254,924	0	0	414,840	357,184	(57,656)	-13.90%	357,184	-
LCRA PAY-AS-YOU-GO	0	0	0	0	0	1,607,413	0	(1,607,413)	-100.00%	0	-
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>118,053</b>	<b>640,918</b>	<b>254,924</b>	<b>0</b>	<b>0</b>	<b>2,022,253</b>	<b>357,184</b>	<b>(1,665,069)</b>	<b>-82.94%</b>	<b>357,184</b>	<b>-</b>
<b>NET REVENUES</b>	<b>(847,459)</b>	<b>(213,256)</b>	<b>(647,997)</b>	<b>(1)</b>	<b>(1)</b>	<b>1,602,512</b>	<b>508,526</b>	<b>(1,093,986)</b>	<b>-68.27%</b>	<b>508,527</b>	<b>-</b>

ELECTRIC FUND REVENUES

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
		ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET		
		2006	2007	2008				INC./DEC.	%	INC./DEC.	%	
4-601.00	ELECTRIC UTIL REVENUES	26,009,884	22,800,133	26,128,894	28,885,838	28,885,838	25,109,961	25,103,153	(6,608)	-0.03%	(3,782,685)	-13.10%
4-601.05	AVERAGE MONTHLY PAYMENT	0	0	0	0	0	5,258	0	(5,258)	-100.00%	0	-
4-601.10	LCRA REFUND	0	0	0	0	0	0	0	0	-	0	-
4-601.50	UTILITY OVERPAYMENTS	0	0	0	0	0	0	0	0	-	0	-
4-606.00	SECURITY LIGHTS	39,525	39,011	38,696	39,000	39,000	39,082	39,000	(82)	-0.21%	0	0.00%
4-606.10	CITY STREET LIGHTS	0	0	0	0	0	0	0	0	-	0	-
4-608.00	FORFEITED DISC & PENALTIES	294,813	285,463	313,184	300,000	300,000	299,836	300,000	164	0.05%	0	0.00%
4-609.00	RECONNECT FEES	0	0	0	0	0	0	0	0	-	0	-
4-610.00	ELECTRIC FUEL ADJUSTMENT	0	0	0	0	0	0	0	0	-	0	-
4-611.00	PCRF	0	0	0	0	0	(205,282)	(685,864)	(480,581)	234.11%	(685,863)	-
4-614.00	SERVICE CHARGE	0	0	0	0	0	0	0	0	-	0	-
4-618.00	CONNECT/TRANSFER FEE	59,755	78,080	60,195	70,000	70,000	55,819	55,000	(819)	-1.47%	(15,000)	-21.43%
4-619.00	INACCESSIBLE METERS	0	0	0	0	0	0	0	0	-	0	-
4-632.00	STATE SALES TAX	6,929	2,292	4,122	0	0	5,315	5,000	(315)	-5.93%	5,000	-
4-640.00	INSUFFICIENT CHECK CHARGE	4,900	4,470	5,055	4,000	4,000	3,940	4,000	60	1.52%	0	0.00%
4-650.00	CUSTOMER REPAIR & REPLACE	9,460	8,183	580	5,000	5,000	1,200	5,000	3,800	316.67%	0	0.00%
4-655.00	LINE TAPS	9,150	3,720	5,680	5,000	5,000	5,022	5,000	(22)	-0.44%	0	0.00%
4-660.00	POLE LINE RENTAL	8,455	8,455	8,455	10,000	10,000	9,000	10,000	1,000	11.11%	0	0.00%
4-670.00	TRANSMISSION LEASE	0	0	0	0	0	0	0	0	-	0	-
4-685.00	SURGE PROTECTORS INSTALLED	0	0	0	0	0	0	0	0	-	0	-
4-690.00	MISCELLANEOUS UTIL REVENUE	17,934	14,091	10,364	10,000	10,000	11,601	10,000	(1,601)	-13.89%	0	0.00%
	TOTAL UTILITY REVENUES	26,460,806	23,243,838	26,575,225	29,328,838	29,328,838	25,340,552	24,850,290	(490,262)	-1.98%	(4,478,548)	-15.27%
4-706.00	LCRA RATE REFUND	118,053	640,918	254,924	0	0	414,840	357,184	(57,656)	-13.90%	357,184	-
4-710.00	INTEREST EARNED	178,792	167,498	6,056	14,000	14,000	0	0	0	-	(14,000)	-100.00%
4-710.10	REALIZED LOSS/GAIN INVESTMENTS	(13,862)	(217,183)	2,028	0	0	0	0	0	-	0	-
4-710.20	UNREALIZED GAIN/LOSS ON INVEST	(19,724)	117,346	(1,747)	0	0	0	0	0	-	0	-
4-710.30	INTEREST-TEKPOOL	64,378	151,627	77,090	90,000	90,000	18,986	19,500	514	2.71%	(70,500)	-78.33%
4-710.31	TEXSTAR INTEREST	0	45,579	88,434	95,000	95,000	25,631	25,000	(631)	-2.46%	(70,000)	-73.68%
4-710.35	BCDC-INT ON INTERIM LOAN	0	31,177	29,128	26,975	26,975	27,129	27,500	371	1.37%	525	1.95%
4-720.00	INSURANCE PROCEEDS	0	0	0	0	0	0	0	0	-	0	-
4-751.00	SALE OF SUBSTATION	0	0	0	0	0	0	0	0	-	0	-
4-770.00	RENTAL INCOME	9,000	9,000	10,350	10,350	10,350	10,350	10,350	0	0.00%	0	0.00%
4-780.00	JUDGEMENT/RESTITUTION PYMTS	0	1,615	2,880	1,200	1,200	1,865	1,500	(365)	-19.57%	300	25.00%
4-789.00	BILLING ASSISTANCE DONATIONS	1,348	0	0	0	0	0	0	0	-	0	-
4-790.00	MISC OTHER REVENUE	5,078	4,786	5,470	5,000	5,000	4,389	5,000	611	13.52%	0	0.00%
4-790.60	GAIN/LOSS ON FIXED ASSETS	0	0	0	0	0	(1,591)	0	1,591	-100.00%	0	-
4-790.61	SALES OF NON CAPITAL ASSETS	0	0	18,223	0	0	1,363	0	(1,363)	-100.00%	0	-
	TOTAL MISCELLANEOUS REVENUE	343,064	952,364	492,834	242,525	242,525	502,962	446,034	(56,928)	-11.82%	203,509	83.91%
	TOTAL REVENUES	26,803,870	24,196,202	27,068,060	29,571,363	29,571,363	25,843,514	25,296,324	(547,190)	-2.12%	(4,275,039)	-14.46%
	KWH SOLD	314,491,887	301,912,422	289,996,743	268,520,012	268,520,012	261,357,226	261,340,338	(16,888)	-0.01%	(7,179,674)	-2.67%
	AVG MONTHLY CUSTOMERS	7,669	7,827	7,882	7,932	7,932	7,974	8,919	45	0.56%	87	1.10%

**DEPT 132 – UTILITY CUSTOMER SERVICE DEPARTMENT**

**\$605,995**



The Utility Customer Service Department manages the City’s billing for electric, gas, water, wastewater, and sanitation services. The department is responsible for generating bills and penalties weekly based on the cycle billing schedule. A high priority is to remain on schedule when retrieving meter readings and maintaining accuracy. All cash collections for the City are posted in this department for accurate disbursement to the general

ledger. Providing customers with a high standard of courteous and effective service is a key initiative. The Utility Customer Service office is open Monday through Friday, from 8:00 AM to 4:00 PM. A drive-through window, a utility bill drop-off box for after-hour use, as well as, bank and credit card drafting for residential accounts, are all offered for customer convenience, at no extra charge.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 426,140	Supervisor	1.00
Supplies	83,658	Assistant Supervisor	1.00
Maintenance	3,500	Cashier	1.00
Services	72,515	Utility Clerk	3.00
Non-Capital	0	Meter Technician	4.00
Capital	16,617		<hr/>
Sundries	3,565	Total	10.00
	<hr/>		
<b>Total</b>	<b>\$ 605,995</b>		

## DEPT 132 – UTILITY CUSTOMER SERVICE DEPARTMENT

## GOALS AND OBJECTIVES

Department goals and objectives best align with the City's strategic objective for City Services .

-  Accurately bill all utility customers;
-  Stay on schedule for obtaining monthly readings and maintain accuracy;
-  Provide excellent customer service with quick response time on problem issues; and
-  Receive and accurately post all payments and receipts.

## PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
Payments processed	96,118	96,325	97,101	97,300
Meters read	234,824	238,144	241,357	241,650
Customers billed	89,804	91,037	92,289	92,400
Lobby/drive-thru customer Assisted	45,018	47,744	48,537	48,700
Service orders processed	5,794	5,729	5,847	5,900

## DEPT 132 – UTILITY CUSTOMER SERVICE DEPARTMENT

## DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
IT	Incode forms overlay module	8,500	212.00
VE/EQ	Replace 1997 Ford truck	16,617	813.00

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
VE/EQ	Replace 2002 Chevy truck	16,617	2011

DEPT 132 – UTILITY CUSTOMER SERVICE DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
		ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
		2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
5-132-101.00	SALARIES & WAGES	233,474	262,377	293,181	302,639	302,639	300,770	307,96	7,197	2.39%	5,328	1.76%
5-132-102.00	OVERTIME PAY	3,533	729	795	1,000	1,000	822	1,00	178	21.65%	0	0.00%
5-132-103.00	OSDI/MEDICARE	17,821	19,950	22,082	23,796	23,796	21,831	23,05	1,225	5.61%	(740)	-3.11%
5-132-103.02	MATCHING RETIREMENT	22,759	28,561	31,267	28,695	28,695	28,654	27,68	(973)	-3.40%	(1,014)	-3.53%
5-132-105.00	LONGEVITY PAY	5,770	5,880	6,003	6,498	6,498	5,825	6,67	845	14.51%	172	2.65%
5-132-105.02	OTHER PAY	585	338	301	500	500	334	"	(334)	-100.00%	(500)	-100.00%
5-132-105.03	STANDBY	0	0	0	0	0	0	"	0	0	0	-
5-132-106.00	MEDICAL INSURANCE	49,804	49,198	51,504	56,033	56,033	52,978	57,17	4,198	7.92%	1,143	2.04%
5-132-106.01	LIFE INSURANCE	1,132	1,299	1,132	1,177	1,177	1,180	1,19	18	1.53%	21	1.78%
5-132-106.02	LONG TERM DISABILITY	448	519	555	582	582	581	58	14	2.41%	13	2.23%
5-132-107.00	WORKERS' COMPENSATION	1,034	549	790	766	766	805	79	(8)	-0.99%	31	4.05%
5-132-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	"	0	0	0	-
5-132-118.00	ACCRUED COMP TIME	(392)	(50)	0	0	0	0	"	0	0	0	-
	TOTAL PERSONNEL	335,970	369,350	407,608	421,686	421,686	413,780	426,14	12,360	2.99%	4,454	1.06%
5-132-202.00	FUEL	8,289	9,223	13,225	12,575	12,575	7,368	9,53	2,190	29.72%	(3,017)	-23.99%
5-132-203.00	TOOLS/SMALL EQUIPMENT	191	13	104	200	200	200	30	100	50.00%	100	50.00%
5-132-204.00	POSTAGE & FREIGHT	30,908	32,714	25,875	44,000	44,000	36,976	44,00	7,024	19.00%	0	0.00%
5-132-205.00	OFFICE SUPPLIES	3,587	4,798	1,448	2,000	2,000	1,491	1,10	(391)	-26.22%	(900)	-45.00%
5-132-206.00	EMPLOYEE RELATIONS	2,128	2,087	3,040	3,000	3,000	2,272	2,00	(272)	-11.97%	(1,000)	-33.33%
5-132-207.00	REPRODUCTION & PRINTING	8,851	5,973	8,491	9,000	9,000	9,188	9,00	(188)	-2.09%	0	0.00%
5-132-208.00	CLOTHING	406	507	994	1,100	1,100	1,391	1,50	109	7.84%	400	36.36%
5-132-209.00	EDUCATIONAL	0	0	0	0	0	0	0	0	0	0	-
5-132-210.00	BOTANICAL & AGRICULTURAL	0	0	13	50	50	37	0	13	35.14%	0	0.00%
5-132-211.00	CLEANING AND JANITORIAL	58	82	229	200	200	314	80	486	154.78%	600	300.00%
5-132-212.00	COMPUTER SUPPLIES	3,943	17,117	20,091	1,500	5,039	4,044	13,50	9,456	233.83%	8,461	167.91%
5-132-213.00	COMMUNICATIONS EQUIPMENT	0	0	0	400	400	225	40	175	77.78%	0	0.00%
5-132-221.00	SAFETY/FIRST AID SUPPLIES	0	0	0	50	50	53	0	(3)	-5.66%	0	0.00%
5-132-223.00	SMALL APPLIANCES	0	0	0	100	100	100	100	0	0.00%	0	0.00%
5-132-250.00	OTHER SUPPLIES	1,502	2,509	1,271	1,300	1,300	1,316	1,30	(16)	-1.22%	0	0.00%
	TOTAL SUPPLIES	59,863	75,024	74,781	75,475	79,014	64,975	83,68	18,683	28.75%	4,644	5.88%
5-132-303.00	VEHICLES/LARGE EQUIPMENT	1,842	3,477	2,922	3,500	3,500	3,064	3,00	(64)	-2.09%	(500)	-14.29%
5-132-312.00	BUILDINGS/APPLIANCES	0	0	60	0	0	40	0	(40)	-100.00%	0	-
5-132-313.00	COMPUTER/OFFICE EQUIPMENT	226	0	60	500	500	500	50	0	0.00%	0	0.00%
5-132-350.00	OTHER MAINTENANCE	0	0	3,130	0	0	0	0	0	0	0	-
	TOTAL MAINTENANCE	2,068	3,477	6,171	4,000	4,000	3,604	3,50	(104)	-2.89%	(500)	-12.50%
5-132-402.00	AUDITS/CONSULTANTS FEES	0	0	110	0	0	0	10	150	0	150	-
5-132-403.00	TELEPHONE	0	0	109	615	615	343	35	(38)	-11.08%	(310)	-50.41%
5-132-408.00	RENTAL & LEASES	464	352	360	500	500	360	50	140	38.89%	0	0.00%
5-132-409.00	ADVERTISEMENTS	439	61	0	400	400	0	40	400	0	0	0.00%
5-132-410.00	PHYSICALS	250	210	0	400	400	0	40	400	0	0	0.00%
5-132-422.00	CONTRACT LABOR	16,938	6,971	0	400	400	0	40	0	0	0	-
5-132-424.00	SERVICE CONTRACTS	55,679	60,055	69,590	69,900	69,038	69,534	70,30	826	1.19%	1,322	1.91%
5-132-450.00	OTHER SERVICES	377	1,213	207	400	400	369	40	31	8.40%	0	0.00%
	TOTAL SERVICES	74,146	68,861	70,376	72,215	71,353	70,606	72,55	1,909	2.70%	1,162	1.63%
5-132-702.00	BUILDINGS/BUILDINGS IMPROV	6,329	0	0	0	0	0	0	0	0	0	-
5-132-712.00	OFFICE FURNITURE/EQUIPMENT	9,300	6,292	0	0	0	0	0	0	0	0	-
5-132-713.00	VEHICLES	0	0	0	0	13,940	13,940	0	(13,940)	-100.00%	(13,940)	-100.00%
	TOTAL NON-CAPITAL	15,629	6,292	0	0	13,940	13,940	0	(13,940)	-100.00%	(13,940)	-100.00%
5-132-813.00	VEHICLES	0	0	0	0	0	0	16,617	16,617	0	16,617	-
	TOTAL CAPITAL	0	0	0	0	0	0	16,617	16,617	0	16,617	-
5-132-901.00	LIAB/CASUALTY INSURANCE	992	884	922	1,215	1,215	1,148	1,25	117	10.19%	50	4.12%
5-132-908.00	SEMINARS/MEMBERSHIP/TRAVE	831	2,265	1,280	1,500	1,500	1,487	1,40	13	0.87%	0	0.00%
5-132-908.10	MILEAGE	18	232	91	500	500	373	30	127	34.05%	0	0.00%
5-132-950.00	SUNDRY	385	321	151	400	400	345	30	(45)	-13.04%	(100)	-25.00%
	TOTAL SUNDRIES	2,226	3,703	2,445	3,615	3,615	3,353	3,55	212	6.32%	(50)	-1.38%
	TOTAL DEPARTMENT	489,902	526,707	561,381	576,991	593,608	570,258	605,95	35,737	6.27%	12,387	2.09%

TRANSFER FROM UTILITIES	% FY09	ALLOCATION	% FY10
103 GAS FUND	13.92%	80,317	13.34%
104 WATER FUND	21.77%	125,611	20.23%
105 WASTEWATER FUND	20.32%	117,245	20.12%
106 SANITATION FUND	3.15%	18,175	5.58%
TOTAL FROM UTILITIES	59.16%	341,347	59.27%
TOTAL REMAINING ELECTRIC FUND	40.84%	235,644	40.73%
TOTAL	100.00%	576,991	100.00%

**DEPT 160 – PUBLIC UTILITIES DEPARTMENT**

**\$533,430**



The Public Utilities Department is responsible for the operations of ten departments that make up the City's utility funds. The department provides administrative oversight for the Electric, Gas, Water, Wastewater, and Sanitation Funds. A primary responsibility is monitoring regulatory compliance and reporting to multiple state and federal agencies. A major objective is to provide Brenham citizens with safe, economical services while ensuring system reliability.

All service issues, as well as new taps and commercial sanitation customers are handled within this department. The department is also responsible for the City's Wastewater Pre-treatment Program, Backflow Prevention Program, utility mapping, and SCADA system operation.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 456,892	Director	1.00
Supplies	19,331	Assistant Director	1.00
Maintenance	3,000	SCADA Manager	1.00
Services	29,903	Pre-Treatment Coordinator	1.00
Non-Capital	0	Mapping Technician	1.00
Capital	4,000	Administrative Secretary	1.00
Sundries	<u>20,304</u>	Administrative Assistant	1.00
<b>Total</b>	<b>\$ 533,430</b>	<b>Total</b>	<b><u>7.00</u></b>

## DEPT 160 – PUBLIC UTILITIES DEPARTMENT

## GOALS AND OBJECTIVES

Department goals and objectives best align with the City's strategic objective for City Services .

-  To provide the public with superior, reliable services in a safe and economical manner;
-  To focus on the needs of our customers by providing quality service and rapid response time whether it is an emergency call out or an ordinary customer service call;
-  To continually improve the reliability and structural integrity of all utilities provided to Brenham residents, businesses and industry; and
-  Continue to maintain good, working relationships with wholesale utility suppliers and state agencies.

## PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
# of utility taps issued	401	359	370	381
Calls received/dispatched	2,749	2,557	2,634	2,713
Utility line locates called-in	476	382	393	424

## DEPT 160 – PUBLIC UTILITIES DEPARTMENT

## DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
IT	SCADA web server	40,000	2011
IT	SCADA network/office connections	6,000	2011
INFRA	RTUs in field (Phase 3)	12,000	2012
IT	Restructuring SCADA lines	15,000	2013
IT	3 <sup>rd</sup> SCADA master	50,000	2014

DEPT 160 – PUBLIC UTILITIES DEPARTMENT

	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET			
	ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET			
	2006	2007					2008	INC/DEC	%	INC/DEC	%	
5-160-101.00 SALARIES & WAGES	215,737	251,537	281,247	320,397	320,397	316,185	332,793	16,608	5.25%	12,396	3.87%	
5-160-102.00 OVERTIME PAY	862	594	725	750	750	83	0	(83)	-100.00%	(750)	-100.00%	
5-160-103.00 OASDI/MEDICARE	16,607	19,259	21,683	25,649	25,649	23,279	25,336	2,057	8.84%	(313)	-1.22%	
5-160-103.02 MATCHING RETIREMENT	21,433	27,647	30,480	30,938	30,938	30,522	30,336	(186)	-0.61%	(602)	-1.95%	
5-160-105.00 LONGEVITY PAY	2,990	3,528	3,705	4,108	4,108	3,838	4,443	605	15.76%	335	8.15%	
5-160-105.01 EDUCATION/MISCELLANEOUS	4,177	4,962	9,600	9,600	9,600	9,600	9,600	0	0.00%	0	0.00%	
5-160-105.02 OTHER PAY	0	0	74	100	100	175	0	(175)	-100.00%	(100)	-100.00%	
5-160-105.03 STANDBY	280	0	0	0	0	0	0	0	-	0	-	
5-160-106.00 MEDICAL INSURANCE	33,582	39,896	38,992	48,396	48,396	46,028	51,299	5,271	11.45%	2,903	6.00%	
5-160-106.01 LIFE INSURANCE	1,027	1,236	1,070	1,229	1,229	1,231	1,326	95	7.72%	97	7.89%	
5-160-106.02 LONG TERM DISABILITY	410	500	523	613	607	613	607	656	49	8.07%	43	7.01%
5-160-107.00 WORKERS' COMPENSATION	1,254	758	1,022	845	845	1,078	1,103	25	2.32%	258	30.53%	
5-160-116.00 SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-	
5-160-118.00 ACCRUED COMP TIME	2,446	(785)	0	0	0	0	0	0	-	0	-	
TOTAL PERSONNEL	300,805	349,131	389,120	442,625	442,625	432,626	456,892	24,266	5.61%	14,267	3.22%	
5-160-202.00 FUEL	3,884	5,231	6,111	2,000	2,000	1,170	1,131	(39)	-3.33%	(869)	-43.45%	
5-160-203.00 TOOLS/SMALL EQUIPMENT	794	522	1,093	1,000	1,000	160	500	340	212.50%	(500)	-50.00%	
5-160-204.00 POSTAGE & FREIGHT	741	1,009	924	1,200	1,200	975	1,200	225	23.08%	0	0.00%	
5-160-205.00 OFFICE SUPPLIES	1,518	2,380	4,064	6,930	6,930	4,580	5,300	720	15.72%	(1,630)	-23.52%	
5-160-206.00 EMPLOYEE RELATIONS	1,095	1,276	1,771	1,500	1,500	1,193	1,500	307	25.73%	0	0.00%	
5-160-207.00 REPRODUCTION & PRINTING	1,301	2,378	2,754	3,000	3,000	3,000	3,000	0	0.00%	0	0.00%	
5-160-208.00 CLOTHING	1,277	1,723	1,099	1,800	1,800	1,089	1,200	111	10.19%	(600)	-33.33%	
5-160-209.00 EDUCATIONAL	0	0	0	0	0	0	0	0	-	0	-	
5-160-210.00 BOTANICAL & AGRICULTURAL	23	12	127	0	0	8	0	(8)	-100.00%	0	-	
5-160-211.00 CLEANING AND JANITORIAL	594	597	59	200	200	35	50	15	42.86%	(150)	-75.00%	
5-160-212.00 COMPUTER SUPPLIES	3,341	2,639	1,984	6,200	7,700	7,320	3,500	(3,820)	-52.19%	(4,200)	-54.55%	
5-160-213.00 COMMUNICATIONS EQUIPMENT	0	149	1,606	1,000	1,000	869	1,000	131	15.07%	0	0.00%	
5-160-218.00 PHOTOGRAPHY	242	0	0	500	500	350	250	(100)	-20.00%	(250)	-50.00%	
5-160-221.00 SAFETY/FIRST AID SUPPLIES	22	33	8	200	200	61	200	139	227.87%	0	0.00%	
5-160-223.00 SMALL APPLIANCES	162	0	0	0	0	0	0	0	-	0	-	
5-160-250.00 OTHER SUPPLIES	511	276	100	500	500	264	500	236	89.37%	0	0.00%	
TOTAL SUPPLIES	15,506	18,226	21,698	26,030	27,530	21,074	19,331	(1,743)	-8.27%	(8,199)	-29.78%	
5-160-303.00 VEHICLES/LARGE EQUIPMENT	233	536	2,227	1,000	1,000	219	500	281	128.31%	(500)	-50.00%	
5-160-304.00 MACHINERY/EQUIPMENT	0	19	34	100	100	0	0	0	-	(100)	-100.00%	
5-160-309.00 COMMUNICATION/PHOTO EQUIP	425	957	84	1,500	1,500	100	1,000	900	900.00%	(500)	-33.33%	
5-160-312.00 BUILDINGS/APPLIANCES	237	4,598	1,025	5,500	4,000	3,399	750	(2,649)	-77.91%	(3,250)	-81.25%	
5-160-313.00 COMPUTER/OFFICE EQUIPMENT	0	327	0	1,000	1,000	0	500	500	-	(500)	-50.00%	
5-160-316.00 JANITORIAL	5,267	4,940	50	0	0	0	0	0	-	0	-	
5-160-350.00 OTHER MAINTENANCE	4	127	0	250	250	116	250	134	115.52%	0	0.00%	
TOTAL MAINTENANCE	6,165	11,503	3,420	9,350	7,850	3,834	3,000	(834)	-21.77%	(4,850)	-61.78%	
5-160-401.00 ELECTRICAL	6,578	6,011	479	0	0	0	0	0	-	0	-	
5-160-402.00 AUDITS/CONSULTANTS FEES	0	0	2,250	10,000	10,000	9,142	10,000	858	9.39%	0	0.00%	
5-160-403.00 TELEPHONE	16,195	12,887	2,316	1,018	1,018	3,824	3,600	(221)	-5.78%	2,585	253.93%	
5-160-404.00 GAS	2,473	3,380	116	0	0	0	0	0	-	0	-	
5-160-405.00 WATER	390	524	26	0	0	0	0	0	-	0	-	
5-160-406.00 SEWER	431	747	29	0	0	0	0	0	-	0	-	
5-160-406.50 GARBAGE	959	959	80	0	0	0	0	0	-	0	-	
5-160-406.60 LANDFILL/TRANSFER STAT FEES	0	0	0	0	0	0	0	0	-	0	-	
5-160-407.00 LEGAL NOTICES	740	0	293	500	500	32	250	218	681.25%	(250)	-50.00%	
5-160-408.00 RENTALS & LEASES	0	0	15	0	0	0	0	0	-	0	-	
5-160-409.00 ADVERTISEMENTS	1,612	100	1,849	350	350	85	300	215	252.94%	(50)	-14.29%	
5-160-410.00 PHYSICALS	470	2,343	2,160	750	750	1,173	1,000	(173)	-14.75%	250	33.33%	
5-160-419.00 LEGAL FEES	8,585	2,466	0	0	0	0	0	0	-	0	-	
5-160-424.00 SERVICE CONTRACTS	27,701	34,451	9,037	14,000	14,000	13,667	14,000	333	2.44%	0	0.00%	
5-160-450.00 OTHER SERVICES	268	758	583	1,000	1,000	537	750	213	39.66%	(250)	-25.00%	
TOTAL SERVICES	66,402	64,626	19,231	27,618	27,618	28,460	29,903	1,443	5.07%	2,285	8.27%	
5-160-712.00 OFFICE FURNITURE/EQUIPMENT	0	3,494	0	0	0	0	0	0	-	0	-	
TOTAL NON-CAPITAL	0	3,494	0	0	0	0	0	0	-	0	-	
5-160-814.10 SCADA COMMUNICATIONS	0	0	0	0	0	0	4,000	4,000	-	4,000	-	
TOTAL CAPITAL	0	0	0	0	0	0	4,000	4,000	-	4,000	-	
5-160-901.00 LIAB/CASUALTY INSURANCE	1,521	1,382	1,710	1,883	1,883	1,736	1,804	68	3.92%	(79)	-4.20%	
5-160-908.00 SEMINARS/MEMBERSHIP/TRAVEL	5,724	11,606	13,133	15,000	15,000	14,110	15,000	890	6.31%	0	0.00%	
5-160-908.10 MILEAGE	1,382	2,030	2,684	3,500	3,500	3,255	3,500	245	7.53%	0	0.00%	
5-160-949.00 UNEMPLOYMENT BENEFITS	5,890	0	0	0	0	0	0	0	-	0	-	
5-160-950.00 OTHER SUNDRY	3,987	5,949	34	100	100	0	0	0	-	(100)	-100.00%	
TOTAL SUNDRIES	18,505	20,968	17,561	20,483	20,483	19,101	20,304	1,203	6.30%	(179)	-0.87%	
TOTAL DEPARTMENT	407,383	467,947	451,030	526,106	526,106	505,095	533,430	28,335	5.61%	7,324	1.39%	

TRANSFER FROM UTILITIES	% FY09	ALLOCATION				% FY10
103 GAS FUND	11.86%	62,395	62,395	59,903	63,263	11.86%
104 WATER FUND	8.66%	45,561	45,561	43,741	39,950	7.49%
105 WASTEWATER FUND	6.28%	33,039	33,039	31,719	39,744	7.45%
106 SANITATION FUND	3.09%	16,257	16,257	15,607	30,490	5.72%
TOTAL FROM UTILITIES	29.89%	157,251	157,251	150,971	173,447	32.52%
TOTAL REMAINING ELECTRIC FUND	70.11%	368,855	368,855	354,124	359,983	67.48%
TOTAL	100.00%	526,106	526,106	505,095	533,430	100.00%

**DEPT 161 – ELECTRIC**

**\$1,861,827**



The Electric Department is responsible for the delivery of power to Brenham residences, businesses, and industries. A primary department responsibility is maintaining the extensive web of distribution lines that transmit electricity throughout the area. The department is responsible for the operation and maintenance of 116 miles of distribution feeder lines which deliver electricity to the substations providing electrical service to more than 7,000 customers.

Electric Department crews respond to routine service calls concerning power outages and repair damages caused by weather and other events. The department is dedicated to providing safe, reliable power to Brenham citizens and all emergencies are treated as a priority.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTE: S)</b>	
Personnel	\$ 778,432	Superintendent	1.00
Supplies	56,380	Assistant Superintendent	1.00
Maintenance	89,725	Senior Line Worker	2.00
Services	227,571	Line Worker II	3.00
Non-Capital	180,700	Line Worker I	3.00
Capital	488,500	Apprentice Line Worker	1.00
Sundries	<u>40,519</u>	Meter Technician	<u>1.00</u>
<b>Total</b>	<b>\$1,861,827</b>	<b>Total</b>	<b>12.00</b>

DEPT 161 – ELECTRIC

GOALS AND OBJECTIVES

Department goals and objectives best align with the City’s strategic objective for City Services .

-  Maintain electrical reliability by providing routine maintenance including replacing poles, distribution lines, transformers and service drops;
-  Continue upgrades on main feeder circuits to replace broken and damaged hardware;
-  Continue the annual tree trimming program which increases system reliability;
-  Continue with PCB transformer removal and disposal;
-  Install smart devices in the electric system that will minimize outages, increase system reliability and improve operating efficiencies; and
-  Continue a 3-year wood pole preventive maintenance program.

PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
kWh Sold	302M	290M	261M	261M
Miles of Service Lines	116	118	120	124
Line Loss	4.43%	5.32%	5.74%	5.42%

## DEPT 161 – ELECTRIC

## DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$ESTIMATE	ACCOUNT
IT	DNP 2.0 Protocol SCADA Equipment	13,000	814.10
IT	Wireless Mesh Expansion	60,000	814.10
VE/EQ	Commercial Mower	7,000	710.00
VE/EQ	Single Reel Wire Trailer	7,600	710.00
VE/EQ	Trencher Attachment	6,000	710.00
VE/EQ	Generator	4,300	710.00
INFRA	Building	55,000	801.00

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
IT	Wireless Mesh Expansion	60,000	2011-14
VE/EQ	Replace Service Bucket (Unit 150)	110,000	2011
VE/EQ	Replace 2000 Pickup (Unit 46)	20,000	2011
VE/EQ	Replace 1997 Bucket Truck (Unit 146)	140,000	2012
VE/EQ	Replace 2004 Mini-Excavator (Unit 132)	32,000	2012
VE/EQ	Replace 2002 Pickup (Unit 199)	20,000	2013
VE/EQ	Replace 1997 Digger Truck (Unit 147)	150,000	2014
VE/EQ	Automatic Capacitor Controls (2)	20,000	2014

DEPT 161 – ELECTRIC DEPARTMENT

	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
5-161-101.00 SALARIES & WAGES	358,337	407,146	459,480	515,703	515,703	511,137	532,279	21,142	4.14%	16,576	3.21%
5-161-102.00 OVERTIME PAY	22,400	29,033	23,502	25,000	25,000	26,440	25,000	(1,440)	-5.45%	0	0.00%
5-161-103.00 OASD/MEDICARE	29,886	33,980	37,145	43,646	43,646	40,171	43,230	3,059	7.61%	(416)	-0.95%
5-161-103.02 MATCHING RETIREMENT	38,690	49,469	53,472	53,145	53,145	52,957	51,611	(1,346)	-2.54%	(1,534)	-2.89%
5-161-105.00 LONGEVITY PAY	6,985	7,625	7,848	8,448	8,448	8,040	8,598	553	11.85%	545	6.45%
5-161-105.01 EDUCATION/MISCELLANEOUS	4,177	4,962	4,800	4,800	4,800	4,800	4,800	0	0.00%	0	0.00%
5-161-105.02 OTHER PAY	796	1,668	549	500	500	1,138	0	(1,138)	-100.00%	(500)	-100.00%
5-161-105.03 STANDBY	14,647	16,237	17,727	15,000	15,000	18,270	19,000	730	4.00%	4,000	26.67%
5-161-106.00 MEDICAL INSURANCE	66,032	72,881	75,969	88,111	88,111	79,999	87,129	7,130	8.91%	(982)	-1.11%
5-161-106.01 LIFE INSURANCE	1,777	2,034	1,785	1,990	1,990	1,976	2,085	109	5.52%	95	4.77%
5-161-106.02 LONG TERM DISABILITY	708	814	878	984	984	974	1,032	58	5.95%	48	4.88%
5-161-107.00 WORKERS' COMPENSATION	3,059	1,807	2,425	2,639	2,639	2,699	3,273	574	21.27%	634	24.02%
5-161-116.00 SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-161-118.00 ACCRUED COMP TIME	5,093	2,719	5,807	0	0	0	0	0	-	0	-
TOTAL PERSONNEL	552,588	630,373	691,387	759,966	759,966	748,601	778,452	29,851	3.98%	13,466	2.43%
5-161-202.00 FUEL	15,708	16,121	24,362	21,766	21,766	14,234	17,505	3,271	22.58%	(4,261)	-19.58%
5-161-203.00 TOOLS/SMALL EQUIPMENT	6,040	7,749	8,264	8,500	8,500	8,457	11,300	2,843	33.62%	2,800	32.94%
5-161-204.00 POSTAGE & FREIGHT	263	124	234	125	125	179	125	(54)	-30.17%	0	0.00%
5-161-205.00 OFFICE SUPPLIES	392	325	683	1,550	1,050	1,709	2,850	1,141	66.76%	1,800	171.43%
5-161-206.00 EMPLOYEE RELATIONS	761	853	1,121	1,200	1,200	1,005	1,200	195	19.40%	0	0.00%
5-161-207.00 REPRODUCTION & PRINTING	0	146	63	150	150	328	150	(178)	-54.27%	0	0.00%
5-161-208.00 CLOTHING	4,043	3,656	9,496	4,525	4,525	5,420	4,000	(1,420)	-31.39%	(525)	-11.60%
5-161-209.00 EDUCATIONAL	0	0	182	300	300	233	250	17	7.30%	(50)	-16.67%
5-161-210.00 BOTANICAL & AGRICULTURAL	135	669	500	700	700	610	600	(10)	-1.54%	(100)	-14.29%
5-161-211.00 CLEANING AND JANITORIAL	944	1,023	1,109	1,100	1,100	1,259	1,000	(259)	-20.57%	(100)	-9.09%
5-161-212.00 COMPUTER SUPPLIES	6	4,339	3,082	5,200	5,880	6,172	3,900	(2,272)	-37.25%	(2,180)	-37.07%
5-161-213.00 COMMUNICATIONS EQUIPMENT	52	942	1,406	1,800	1,800	1,697	1,200	(497)	-29.29%	(600)	-33.33%
5-161-218.00 PHOTOGRAPHY	0	0	0	500	500	400	0	(400)	-100.00%	(500)	-100.00%
5-161-221.00 SAFETY/FIRST AID SUPPLIES	6,443	4,829	6,199	7,500	7,500	6,731	6,500	(231)	-3.49%	(1,000)	-13.33%
5-161-223.00 SMALL APPLIANCES	0	120	241	0	0	0	0	0	-	0	-
5-161-250.00 OTHER SUPPLIES	5,967	10,695	5,364	6,000	6,000	5,041	6,000	959	19.02%	0	0.00%
TOTAL SUPPLIES	40,754	51,591	62,306	60,916	61,096	53,475	56,880	2,905	5.48%	(4,716)	-7.72%
5-161-301.00 UTILITY LINES	30,933	31,855	25,734	26,700	26,700	25,974	48,500	22,526	86.79%	21,800	81.65%
5-161-303.00 VEHICLES/LARGE EQUIPMENT	15,824	12,015	30,332	35,000	35,000	31,391	17,000	(14,391)	-41.11%	(18,000)	-51.43%
5-161-304.00 MACHINERY/EQUIPMENT	1,253	2,452	2,348	1,700	1,700	2,526	2,500	(26)	-1.03%	800	47.06%
5-161-306.00 STREET LIGHTING/SIGNALS	4,523	7,476	17,242	4,600	4,600	6,992	6,000	(992)	-14.19%	1,400	30.43%
5-161-307.00 MOTORS/PUMPS/AC	0	0	0	0	0	0	0	0	-	0	-
5-161-308.00 METERS	59	0	424	5,150	5,150	5,003	5,750	747	14.99%	600	11.65%
5-161-309.00 COMMUNICATION/PHOTO EQUIP	18	19	79	75	75	0	75	75	0.00%	0	0.00%
5-161-310.00 LAND/GROUNDINGS	545	4,786	2,905	500	500	450	250	(200)	-44.44%	(250)	-50.00%
5-161-311.00 UTILITY PLANTS	633	41	4,584	2,200	2,200	1,556	2,200	644	41.39%	0	0.00%
5-161-312.00 BUILDINGS/APPLIANCES	6,283	4,024	2,889	2,800	2,800	2,136	2,800	664	31.09%	0	0.00%
5-161-313.00 COMPUTER/OFFICE EQUIPMENT	4	0	0	0	0	376	500	124	32.98%	500	-
5-161-314.00 TRANSFORMERS	4,618	6,055	6,582	5,000	5,000	2,048	4,000	1,952	39.11%	(1,000)	-20.00%
5-161-350.00 OTHER MAINTENANCE	139	475	176	150	150	69	150	81	117.39%	0	0.00%
TOTAL MAINTENANCE	64,833	69,197	93,295	83,875	83,875	78,521	89,725	11,204	14.27%	5,850	6.97%
5-161-401.00 ELECTRICAL	4,053	4,180	5,314	6,012	6,012	4,971	5,093	122	2.45%	(919)	-15.29%
5-161-402.00 AUDITS/CONSULTANTS FEES	88,128	81,964	44,703	45,000	45,000	40,875	45,000	4,125	10.09%	0	0.00%
5-161-402.80 SPECIAL SERVICES-TREE TRIMMING	0	0	112,739	150,000	150,000	150,947	150,000	(947)	-0.63%	0	0.00%
5-161-403.00 TELEPHONE	0	0	5,010	1,273	1,273	7,130	2,100	(5,030)	-70.55%	827	64.96%
5-161-404.00 GAS	1,076	1,225	704	705	705	653	703	50	7.66%	(2)	-0.28%
5-161-405.00 WATER	150	161	165	174	174	228	212	(16)	-7.02%	38	21.84%
5-161-406.00 SEWER	1,800	210	212	212	212	244	204	(40)	-16.39%	0	0.00%
5-161-406.50 GARBAGE	736	736	787	859	859	851	859	(8)	-0.23%	0	0.00%
5-161-406.60 TRNSF STATION/LANDFILL FEE	388	714	436	750	750	719	750	31	4.31%	0	0.00%
5-161-408.00 RENTAL & LEASES	0	211	0	250	250	0	250	250	-	0	0.00%
5-161-409.00 ADVERTISEMENTS	310	320	0	200	200	74	0	(74)	-100.00%	(200)	-100.00%
5-161-409.10 PUBLIC ED/INFORMATION	295	330	0	1,250	1,250	4,524	5,000	476	10.52%	3,750	300.00%
5-161-410.00 PHYSICALS	135	112	0	140	140	118	0	(118)	-100.00%	(140)	-100.00%
5-161-413.00 ACCIDENT/DAMAGE CLAIMS	0	0	0	0	0	274	0	(274)	-100.00%	0	-
5-161-422.00 CONTRACT LABOR	45,573	134,535	0	0	0	0	0	0	-	0	-
5-161-424.00 SERVICE CONTRACTS	7,180	6,048	6,086	1,310	1,310	1,296	1,300	4	0.31%	(10)	-0.76%
5-161-425.00 LABORATORY TEST FEES	409	380	280	450	450	160	100	(60)	-37.50%	(350)	-77.78%
5-161-450.00 OTHER SERVICES	8,806	8,734	10,405	18,500	18,500	16,274	15,000	(1,274)	-1.68%	(2,500)	-13.51%
TOTAL SERVICES	157,418	239,862	186,840	227,085	227,085	229,348	227,571	(1,777)	-0.77%	486	0.21%
5-161-702.00 BUILDINGS	0	6,490	17,434	0	0	0	0	0	-	0	-
5-161-704.00 UTILITY LINES	0	0	0	260,000	212,578	37,132	35,000	(2,132)	-5.74%	(177,578)	-83.54%
5-161-704.10 UTILITY LINES - CONTINGENCY	0	0	0	80,000	76,087	60,001	0	(60,001)	-100.00%	(76,087)	-100.00%
5-161-705.00 UTILITY PLANTS-NON CAPITAL	0	0	0	0	0	0	0	0	-	0	-
5-161-707.00 TRANSFORMERS	0	0	0	148,500	115,909	109,314	55,500	(53,814)	-49.29%	(60,409)	-52.12%
5-161-708.00 METERS	0	0	0	27,000	21,686	19,500	27,000	7,500	38.46%	5,314	24.50%
5-161-709.00 STREET LIGHTING/SIGNALS	0	0	0	10,000	10,000	8,627	10,000	1,373	15.92%	0	0.00%
5-161-710.00 MACHINERY/EQUIPMENT	4,886	12,206	20,418	40,100	39,920	31,235	50,200	18,965	60.72%	10,280	25.75%
5-161-712.00 OFFICE FURNITURE/EQUIPMENT	0	0	0	3,000	3,000	1,198	0	(1,198)	-100.00%	(3,000)	-100.00%
5-161-713.00 VEHICLES	0	0	0	16,617	16,617	0	0	0	-	(16,617)	-100.00%
5-161-714.00 RADIOS/RADAR/CAMERAS	4,287	0	0	0	0	0	3,000	3,000	-	3,000	-
5-161-714.10 SCADA COMMUNICATIONS	0	0	30,214	0	0	0	0	0	-	0	-
TOTAL NON-CAPITAL	9,173	18,696	68,067	585,217	495,797	267,007	180,700	(86,307)	-32.32%	(315,097)	-63.55%
5-161-802.00 BUILDING	0	0	0	0	0	0	55,000	55,000	-	55,000	-
5-161-804.00 UTILITY LINES	128,447	246,503	521,062	0	47,422	250,227	240,000	(10,227)	-4.09%	192,578	406.09%
5-161-804.10 UTILITY LINE-CONTINGENCY	83,352	114,353	120,119	0	3,913	24,031	65,000	40,969	170.48%	61,067	1561.13%
5-161-805.00 UTILITY PLANTS	0	0	0	0	0	291	0	(291)	-100.00%	0	-
5-161-807.00 TRANSFORMERS	44,247	52,025	93,519	0	32,591	51,307	55,500	4,193	8.17%	22,909	70.29%
5-161-808.00 METERS	22,470	32,083	29,136	0	5,314	1,265	0	(1,265)	-100.00%	(5,314)	-100.00%
5-161-809.00 STREET LIGHTING/SIGNALS	11,309	12,603	10,783	0	1,633	0	0	(1,633)	-100.00%	0	-
5-161-810.00 MACHINERY/EQUIPMENT	0	15,985	80,651	0	0	0	0	0	-	0	-
5-161-812.00 OFFICE FURN/EQUIPMENT	0	3,500	0	0							

DEPT 100 – NON-DEPT DIRECT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
		ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
		2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
5-100-701.00	ELECTRICITY PURC/BASE COST	21,107,609	17,950,649	21,330,681	23,305,519	23,305,519	18,330,024	18,763,843	433,819	2.37%	(4,541,676)	-19.49%
5-100-702.00	ELECT PURC/FUEL COST ADJ	0	0	0	0	0	0	0	0	-	0	-
5-100-703.00	LCRA REVENUE ADJUSTMENT/ESA	0	0	0	0	0	0	0	0	-	0	-
5-100-707.00	LCRA METER SERVICE FEE	39,230	22,435	7,160	5,000	5,000	0	0	0	-	(5,000)	-100.00%
5-100-709.00	ELECTRIC SYS LCRA TCOS FEE	106,626	29,630	2,400	2,400	2,400	2,360	2,360	0	0.00%	(40)	-1.67%
	TOTAL NON-CAPITAL	21,253,465	18,002,715	21,340,241	23,312,919	23,312,919	18,332,384	18,766,203	433,819	2.37%	(4,546,716)	-19.50%
5-100-860.11	DEBT SERVICE-INTEREST	0	0	0	0	0	0	1,908	1,908	-	1,908	-
5-100-860.15	DEBT SERVICE-PRINCIPAL	0	0	0	0	0	0	6,394	6,394	-	6,394	-
	TOTAL CAPITAL	0	0	0	0	0	0	8,302	8,302	-	8,302	-
5-100-904.00	GROSS REVENUE TAX	1,541,800	1,757,000	1,698,319	1,698,319	1,698,319	1,698,321	1,709,210	10,891	0.64%	10,891	0.64%
	TOTAL SUNDRIES	1,541,800	1,757,000	1,698,319	1,698,319	1,698,319	1,698,321	1,709,210	10,891	0.64%	10,891	0.64%
	TOTAL DEPARTMENT	22,795,265	19,759,715	23,038,560	25,011,238	25,011,238	20,030,705	20,483,715	453,010	2.26%	(4,527,523)	-18.10%

DEPT 110 – MISCELLANEOUS

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS			2009	2009	2009	2010	VS		VS	
	2006	2007	2008	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET	2009 PROJECTED RESULTS	2009 AMENDED BUDGET	INC/(DEC)	%
5-110-903.00 UNCOLLECTIBLE ACCOUNTS	20,266	59,412	35,455	0	0	0	0	0	0	0	-
5-110-905.00 DEPRECIATION	375,863	388,849	388,850	0	0	0	0	0	0	0	-
5-110-906.00 INVENTORY ADJUSTMENTS	12,526	8,068	23,187	0	0	0	0	0	0	0	-
5-110-910.00 LOSS/GAIN OF FIXED ASSETS	0	1,420	0	0	0	0	0	0	0	0	-
5-110-924.00 CONTINGENCY	0	0	0	0	0	0	0	0	0	0	-
5-110-945.00 NSF BANK CHARGES	0	0	0	0	0	0	0	0	0	0	-
5-110-950.00 OTHER SUNDRY	27,494	17,203	20,040	18,000	18,000	16,035	18,000	1,965	12.25%	0	0.00%
TOTAL SUNDRIES	436,149	474,952	467,531	18,000	18,000	16,035	18,000	1,965	12.25%	0	0.00%
TOTAL DEPARTMENT	436,149	474,952	467,531	18,000	18,000	16,035	18,000	1,965	12.25%	0	0.00%

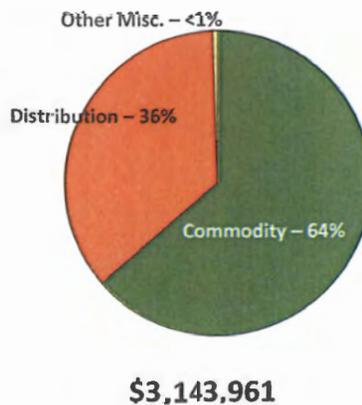
**GAS FUND OVERVIEW**

The Gas Fund is an enterprise fund used to account for the acquisition, operation and maintenance of natural gas facilities and services funded through gas rates and other customer charges.

**OPERATING RESOURCES**

Operating resources consist primarily of utility revenues. Gas utility revenue is a function of consumption and rate. The gas rate is set by tariff and is comprised of a fixed minimum monthly distribution charge and a commodity component. Distribution charges are designed to cover Gas Department operations, including maintenance of gas lines and capital required for infrastructure improvements. Distribution charges also cover franchise tax and inter-fund transfers. The City purchases gas from Millennium Midstream Energy LLC and the cost, which fluctuates monthly, is passed through to the gas customer. Total budgeted operating resources of \$3,143,961 include interest, line tap revenue and miscellaneous revenue. Of this amount, \$1,133,970 is expected to be generated to cover gas distribution and \$2,009,991 is projected to cover gas purchase costs.

**2009-10 Operating Resources**

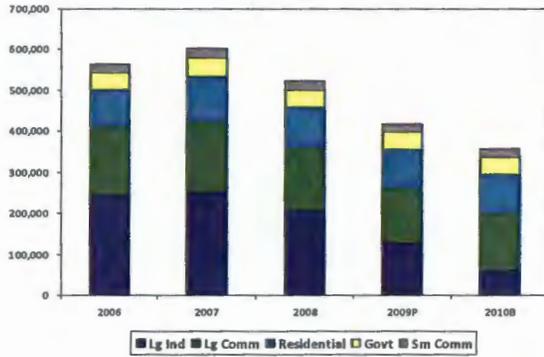


**Revenues**

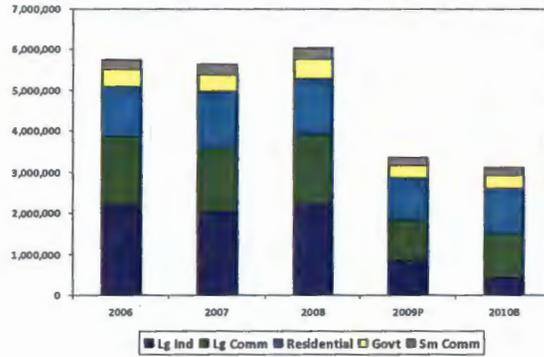
Gas revenues are projected based on customer consumption estimates and industry gas price outlooks tempered by regional considerations. Weather can impact consumption as a colder winter tends to increase natural gas usage. The budget projection includes consumption of 356,610 mcfs, a -14.6 percent decrease from FY09 projections, primarily due to the closure of Mount Vernon Mills. This consumption forecast is expected to generate \$3,125,361 in rate revenue net of the GCA.

**GAS FUND OVERVIEW**

**GAS CONSUMPTION  
MCF SOLD BY RATE CLASS**



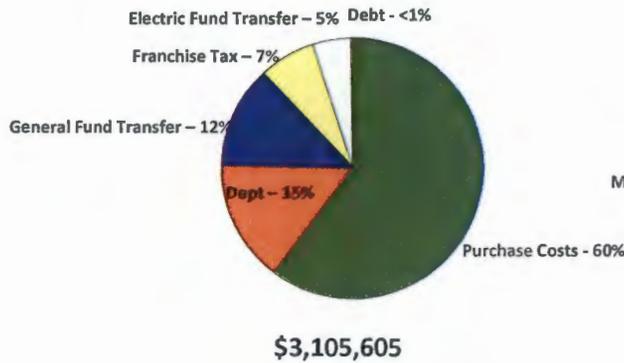
**GAS REVENUE (NET GCA)  
BY RATE CLASS**



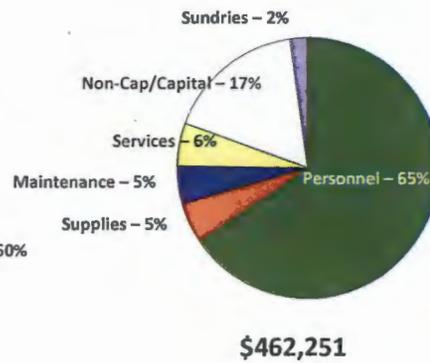
**USES OF OPERATING RESOURCES**

Operating resources are used to cover natural gas purchase costs, department operating expenditures, transfers to the General Fund and Electric Fund and franchise tax. There is one operating department in the Gas Fund – Gas Department.

**2009-10 TOTAL RESOURCE USES**



**2009-10 DEPARTMENT EXPENDITURES**

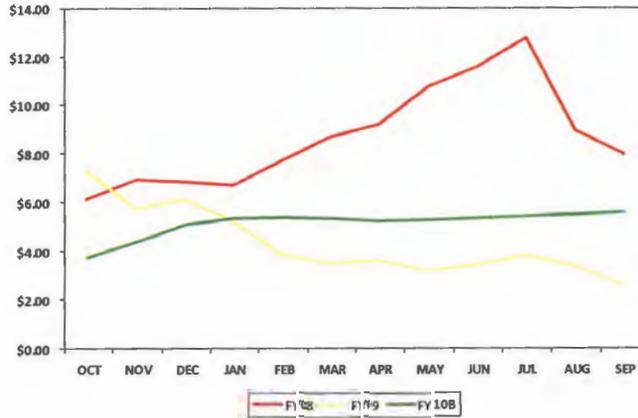


**Purchase Costs**

The largest use of operating resources is for natural gas purchase costs. Purchase costs are passed through to the customer and treated as a commodity cost for reporting purposes. Natural gas prices have fluctuated significantly over several fiscal cycles. The City adjusts the purchase cost component of the natural gas rate, monthly, through a gas cost adjustment (GCA) factor. For FY10 Budget, purchase costs are estimated at \$1,874,005, reflecting rising natural gas prices combined with lower mcf purchases.

**GAS FUND OVERVIEW**

**Natural Gas IFCR Houston Ship Channel Index  
Per MMBTU**



\* FY10B – Projection based on Henry Hub

**Department Expenditures**

There is \$462,251 budgeted for the Gas Department. This department is treated as distribution costs for fund reporting purposes. Over 65 percent of total operating department expenditures are for Personnel. There are no staffing changes planned for FY10. The supplies category includes planned purchases of pressure transducers to monitor gas pressure at two locations. The maintenance budget reflects anticipated savings for meter and equipment maintenance. A reduction in public information is planned in the Services budget. Overall FY10 budgets for non-capital/capital expenditures increased due to utility line projects. The \$10,125 budgeted in sundries reflects an increase in seminar and travel expenditure.

**Inter-Fund Transfers**

The Gas Fund is budgeted to transfer \$396,128 to the General Fund and \$144,121 to the Electric Fund in FY10. The transfers represent the pro-rated portion of services received from departments in the General and Electric Funds. General Fund departments include: Administrative, Main Street/Community Development, Central Warehouse/Maintenance, Finance, Public Information/Graphics and Information Technology departments. Electric Fund departments include Utility Customer Service and Public Utilities departments. The transfer to the General Fund is lower than FY09 projected and significantly lower than FY09 budget, reflecting the management plan to slowly reduced General Fund dependency on utility fund transfers.

**GAS FUND OVERVIEW**

Franchise Tax

The Gas Fund is budgeted to remit \$218,775 in franchise tax to the General Fund. The tax imitates the charge that would be incurred if the Gas Fund was private-sector entity. Franchise tax is calculated at 7 percent of utility revenues net of the gas cost adjustment (GCA) factor. This franchise tax is treated as a distribution cost for reporting purposes.

Debt Service

Outstanding Gas Fund debt service consists of capital lease payments for a pickup truck and BVWACS radios. There is \$10,325 budgeted for principal and interest payments in FY10.

**WORKING CAPITAL BALANCE**

Projected beginning (ending FY09) Gas Fund working capital balance is \$756,362. For FY10, total net revenues are projected at \$38,355. The distribution component of the Gas Fund is expected to incur a loss of (\$97,631). This loss is offset by \$135,986 in net revenue from the commodity component. The commodity component net revenue is indicative of a timing difference in the GCA calculation. Ending working capital balance is projected to be \$794,717.

**DECISION PACKAGES**

No Decision Package requests are budgeted in FY10 for the Gas Fund.

**DEBT SERVICE SCHEDULE**

<u>FYE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2010	8,866	1,459	10,325
2011	9,238	1,087	10,325
2012	9,625	700	10,325
2013	1,867	279	2,146
2014	1,932	214	2,146
2015	2,017	129	2,146
2016	2,100	46	2,146

**GAS FUND SUMMARY – DISTRIBUTION**

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS			2009 ORIGINAL BUDGET	2008 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
<b>REVENUES</b>											
GAS UTILITY REVENUES	823,872	1,503,317	1,372,678	1,419,706	1,419,706	1,208,865	1,128,970	(79,895)	-6.61%	(290,736)	-20.48%
INTEREST EARNED	9,118	15,316	15,258	17,500	17,500	5,638	5,000	(638)	-11.32%	(12,500)	-71.43%
OTHER MISCELLANEOUS	0	0	0	0	0	0	0	0	-	0	-
<b>TOTAL REVENUES</b>	<b>832,990</b>	<b>1,518,633</b>	<b>1,387,936</b>	<b>1,437,206</b>	<b>1,437,206</b>	<b>1,214,503</b>	<b>1,133,970</b>	<b>(80,533)</b>	<b>-6.63%</b>	<b>(303,236)</b>	<b>-21.10%</b>
<b>DEPARTMENT EXPENDITURES</b>											
PERSONNEL	261,207	277,461	272,455	297,416	297,416	291,310	302,498	11,188	3.84%	5,082	1.71%
SUPPLIES	19,879	30,552	29,147	25,297	25,297	21,553	23,005	1,452	6.74%	(2,292)	-9.06%
MAINTENANCE	19,969	29,505	23,276	31,350	31,350	31,861	22,750	(9,111)	-28.60%	(8,600)	-27.43%
SERVICES	21,124	17,589	36,706	31,583	31,583	29,951	24,473	(5,478)	-18.29%	(7,110)	-22.51%
OTHER NON-CAPITAL	4,189	0	8,725	68,000	68,000	42,506	35,000	(7,506)	-17.66%	(20,602)	-37.05%
CAPITAL ASSETS	63,581	44,430	68,344	0	0	12,398	44,400	40,033	916.72%	32,002	258.12%
SUNDRIES	8,456	10,805	8,286	10,557	10,557	8,969	10,125	1,156	12.89%	(432)	-4.09%
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>	<b>398,405</b>	<b>410,142</b>	<b>446,938</b>	<b>464,202</b>	<b>464,202</b>	<b>430,517</b>	<b>462,251</b>	<b>31,734</b>	<b>7.37%</b>	<b>(1,951)</b>	<b>-0.42%</b>
<b>OTHER DIRECT EXPENDITURES</b>											
DEBT SERVICE	0	129	1,523	8,187	8,187	8,179	10,315				
FRANCHISE TAX	373,116	442,274	447,462	447,462	447,462	447,462	218,775	(228,687)	-51.11%	(228,687)	-51.11%
<b>SUBTOTAL OTHER DIRECT EXPENDITURES</b>	<b>373,116</b>	<b>442,403</b>	<b>448,985</b>	<b>455,649</b>	<b>455,649</b>	<b>455,641</b>	<b>229,100</b>	<b>(228,687)</b>	<b>-50.15%</b>	<b>(228,687)</b>	<b>-50.19%</b>
<b>INDIRECT EXPENDITURES</b>											
ADMINISTRATION	102,296	120,614	101,965	0	0	0	0	0	-	0	-
MAINTENANCE	92,766	96,520	98,281	0	0	0	0	0	-	0	-
UTILITY CUSTOMER SERVICE	70,889	76,214	76,977	0	0	0	0	0	-	0	-
FINANCE	89,182	82,390	80,735	0	0	0	0	0	-	0	-
PUBLIC INFORMATION & COMMUNITY SVC	51,192	53,571	38,995	0	0	0	0	0	-	0	-
PUBLIC UTILITIES	55,078	58,587	53,512	0	0	0	0	0	-	0	-
TECHNOLOGY	85,530	98,729	85,037	0	0	0	0	0	-	0	-
<b>SUBTOTAL INDIRECT EXPENDITURES</b>	<b>556,983</b>	<b>586,625</b>	<b>534,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,328,454</b>	<b>1,439,171</b>	<b>1,430,824</b>	<b>919,852</b>	<b>919,852</b>	<b>886,158</b>	<b>691,351</b>	<b>(196,953)</b>	<b>-22.13%</b>	<b>(230,638)</b>	<b>-25.07%</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>(495,464)</b>	<b>79,462</b>	<b>(42,888)</b>	<b>517,354</b>	<b>517,354</b>	<b>328,344</b>	<b>442,618</b>	<b>116,420</b>	<b>35.46%</b>	<b>(72,598)</b>	<b>-14.03%</b>
<b>TRANSFERS IN (OUT)</b>											
TRNF-GENERAL	(9,845)	(9,845)	(9,845)	(471,916)	(471,916)	(443,309)	(396,128)	47,181	-10.54%	75,788	-16.06%
TRNF-MAIN ST/ECON DEV	0	0	(8,209)	0	0	0	0	0	-	0	-
TRNF-ELECTRIC	0	0	0	(142,713)	(142,713)	(139,282)	(144,321)	(4,839)	-3.47%	(1,408)	0.99%
<b>TOTAL TRANSFERS IN (OUT)</b>	<b>(9,845)</b>	<b>(9,845)</b>	<b>(18,054)</b>	<b>(614,629)</b>	<b>(614,629)</b>	<b>(582,591)</b>	<b>(540,249)</b>	<b>42,342</b>	<b>-7.27%</b>	<b>74,380</b>	<b>-12.10%</b>
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>(505,308)</b>	<b>69,617</b>	<b>(60,942)</b>	<b>(97,275)</b>	<b>(97,275)</b>	<b>(254,247)</b>	<b>(97,631)</b>	<b>158,762</b>	<b>-62.44%</b>	<b>1,782</b>	<b>-1.83%</b>

**GAS FUND SUMMARY – COMMODITY**

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
<b>REVENUES</b>											
GAS UTILITY REVENUES	4,945,247	4,157,577	4,691,220	7,190,136	7,190,136	2,154,542	2,009,991	(144,551)	-6.71%	(5,180,145)	-72.05%
<b>TOTAL REVENUES</b>	<b>4,945,247</b>	<b>4,157,577</b>	<b>4,691,220</b>	<b>7,190,136</b>	<b>7,190,136</b>	<b>2,154,542</b>	<b>2,009,991</b>	<b>(144,551)</b>	<b>-6.71%</b>	<b>(5,180,145)</b>	<b>-72.05%</b>
<b>DIRECT EXPENDITURES</b>											
SOURCE COST	4,630,993	3,987,901	4,383,714	6,984,303	6,984,303	2,062,266	1,874,005	(188,261)	-9.19%	(5,110,298)	-73.17%
<b>TOTAL EXPENDITURES</b>	<b>4,630,993</b>	<b>3,987,901</b>	<b>4,383,714</b>	<b>6,984,303</b>	<b>6,984,303</b>	<b>2,062,266</b>	<b>1,874,005</b>	<b>(188,261)</b>	<b>-9.19%</b>	<b>(5,110,298)</b>	<b>-73.17%</b>
<b>REVENUES BEFORE SOURCES/(USES)</b>	<b>314,254</b>	<b>169,676</b>	<b>307,506</b>	<b>205,833</b>	<b>205,833</b>	<b>92,276</b>	<b>135,986</b>	<b>43,710</b>	<b>47.37%</b>	<b>(69,847)</b>	<b>-33.93%</b>
<b>OTHER SOURCES/(USES)</b>											
PROCEEDS FROM TMGC PROGRAM CLOSEOUT	0	246,196	81,349	0	0	0	0	0	-	0	-
<b>TOTAL SOURCES/(USES)</b>	<b>0</b>	<b>246,196</b>	<b>81,349</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>314,254</b>	<b>415,872</b>	<b>390,855</b>	<b>205,833</b>	<b>205,833</b>	<b>92,276</b>	<b>135,986</b>	<b>43,710</b>	<b>47.37%</b>	<b>(69,847)</b>	<b>-33.93%</b>

GAS FUND REVENUES

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
		ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS		VS	
		2006	2007	2008					2009 PROJECTED RESULTS	2009 AMENDED BUDGET		
									INC/(DEC)		INC/(DEC)	%
4-602.00	GAS UTIL REVENUES	3,683,447	6,371,145	5,653,942	5,981,192	5,981,192	4,628,451	4,046,702	(581,749)		(1,934,490)	-32.34%
4-602.05	AVERAGE MONTHLY PAYMENT	0	0	0	0	0	0	0	0		0	-
4-611.00	GAS COST ADJUSTMENT	2,076,653	(719,625)	397,001	2,617,950	2,617,950	(1,278,270)	(921,341)	356,929	-27.97%	(3,539,291)	-135.19%
4-612.00	WINTER CONNECT FEE	60	20	0	0	0	0	0	0		0	-
4-613.00	RELIGHT SERVICE	135	165	135	200	200	0	0	0		(200)	-100.00%
4-614.00	SERVICE CHARGE	0	0	0	0	0	0	0	0		0	-
4-632.00	STATE SALES TAX	(147)	558	585	500	500	600	600	0	0.00%	100	20.00%
4-642.00	DEVELOPERS REIMBURSEMENT	0	0	0	0	0	0	0	0		0	-
4-645.00	LINE LOCATE FEE	0	0	0	0	0	0	0	0		0	-
4-646.00	INSPECTION FEE	0	0	0	0	0	0	0	0		0	-
4-650.00	CUSTOMER REPAIR & REPLACE	0	0	119	0	0	0	0	0		0	-
4-655.00	LINE TAPS	6,999	6,195	8,534	7,500	7,500	10,125	10,500	375	3.70%	3,000	40.00%
4-690.00	MISCELLANEOUS UTIL REVENUE	1,972	2,436	3,582	2,500	2,500	2,500	2,500	0	0.00%	0	0.00%
	TOTAL UTILITY REVENUES	5,769,119	5,660,894	6,063,897	8,609,842	8,609,842	3,363,406	3,138,961	(224,445)	-6.67%	(5,470,881)	-63.54%
4-706.00	TMGC REBATE	0	246,196	81,349	0	0	0	0	0		0	-
4-710.00	INTEREST EARNED	12,758	0	734	1,000	1,000	0	0	0		(1,000)	-100.00%
4-710.10	GAIN ON INVESTMENTS	(8,201)	0	0	0	0	0	0	0		0	-
4-710.20	UNREALIZED GAIN/LOSS ON INVEST	0	0	0	0	0	0	0	0		0	-
4-710.30	INTEREST-TEXPOOL	4,561	15,316	14,524	16,500	16,500	5,638	5,000	(638)	-11.32%	(11,500)	-69.70%
4-720.00	INSURANCE PROCEEDS	0	0	0	0	0	0	0	0		0	-
4-720.10	SETTLEMENT PROCEEDS	0	0	0	0	0	0	0	0		0	-
4-770.00	RENTAL INCOME	0	0	0	0	0	0	0	0		0	-
4-790.00	MISC OTHER REVENUE	0	0	0	0	0	0	0	0		0	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	0	0	0	0	0	0	0	0		0	-
4-790.61	SALE OF NON CAPITAL ASSETS	0	0	0	0	0	0	0	0		0	-
	TOTAL MISCELLANEOUS REVENUE	9,118	261,512	96,607	17,500	17,500	5,638	5,000	(638)	-11.32%	(12,500)	-71.43%
	TOTAL REVENUES	5,778,237	5,922,406	6,160,504	8,627,342	8,627,342	3,369,044	3,143,961	(225,083)	-6.62%	(5,483,381)	-63.56%
NOTE 1:	DISTRIBUTION REVENUE	823,872	1,503,317	1,372,678	1,419,706	1,419,706	1,208,864	1,128,970	(79,894)	-6.67%	(290,736)	-20.48%
	COMMODITY REVENUE	4,945,247	4,157,577	4,691,220	7,190,136	7,190,136	2,154,542	2,009,991	(144,551)	-6.77%	(5,180,145)	-72.05%
	MCFS	563,508	602,719	522,411	556,227	556,227	417,617	356,500	(61,007)	-14.61%	(199,617)	-35.89%
	AVG MONTHLY CUSTOMERS	3,982	4,050	4,106	4,140	4,140	4,152	4,113	31	0.75%	43	1.04%

DEPT 162 – GAS DEPARTMENT

\$462,251



The City of Brenham Gas Department is responsible for the distribution of natural gas to Brenham residents, businesses, and industries. The City receives its gas from one purchase point where odorant is added and then the gas is distributed to three regulator stations where the gas pressure is decreased for distribution to gas customers. The department maintains, replaces, and constructs gas lines that range from one-half inch to six inches in diameter. The Gas

Department is responsible for the maintenance and operation of over 100 miles of gas mains distributing more than 500 million cubic feet of gas and servicing more than 4,000 customers. The department is on call 24/7 and is dedicated to the safe distribution of natural gas.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 302,498	Superintendent	1.00
Supplies	23,005	Technician II	3.00
Maintenance	22,750	Technician I	1.00
Services	24,473		<hr/>
Non-Capital	35,000	Total	5.00
Capital	44,400		
Sundries	10,125		
	<hr/>		
Total	\$ 462,251		

## DEPT 162 – GAS DEPARTMENT

## GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services .

-  Continue annual program of replacing outdated meters enabling accurate measurement and billing;
-  Continue replacing deteriorating steel mains with polyethylene pipe reducing leakage and increasing system reliability;
-  Prevent atmospheric corrosion by continuing with scheduled painting of above ground piping and meters;
-  Provide educational outreach to the general public covering issues such as safety and economical uses of natural gas; and
-  Install new services for anticipated City growth.

## PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
Feet of lines replaced	2,810	669	3,753	2,725
Service taps installed	68	66	66	66
Service calls	519	1,070	1,242	1,154
Mcf delivered	603K	522K	418K	357Y
Customers served	4,050	4,106	4,152	4,183
Avg price mcf sold	9.3524	11.5683	8.0221	8.7641
Avg price mcf purchased	6.4885	8.3838	4.8732	5.2079
% line loss	1.94%	0.04%	1.31%	0.90%

## DEPT 162 – GAS DEPARTMENT

## DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
VE/EQ	Replace customer service truck	25,000	2011
INFRA	Upgrade RTU (Phase II)	6,000	2012
VE/EQ	Replace air compressor	15,000	2013
VE/EQ	Replace backhoe	80,000	2014

DEPT 162 – GAS DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
		ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
		2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
5-162-101.00	SALARIES & WAGES	170,920	178,034	182,733	196,788	196,788	193,732	201,826	8,094	4.18%	5,038	2.56%
5-162-102.00	OVERTIME PAY	7,056	11,006	5,763	8,000	8,000	8,271	8,000	(271)	-3.28%	0	0.00%
5-162-103.00	OASDI/MEDICARE	13,534	14,585	14,261	16,958	16,958	14,746	15,422	676	4.58%	(1,536)	-9.06%
5-162-103.02	MATCHING RETIREMENT	18,018	21,564	20,737	20,703	20,703	20,417	19,833	(579)	-2.84%	(865)	-4.18%
5-162-105.00	LONGEVITY PAY	3,312	3,434	3,363	3,700	3,700	3,498	3,933	440	12.58%	238	6.43%
5-162-105.01	EDUCATION/MISCELLANEOUS	1,378	1,637	0	4,800	4,800	4,800	4,800	0	0.00%	0	0.00%
5-162-105.02	OTHER PAY	85	332	100	0	0	196	0	(196)	-100.00%	0	-
5-162-105.03	STANDBY	7,023	9,181	7,549	8,200	8,200	7,945	8,200	255	3.21%	0	0.00%
5-162-106.00	MEDICAL INSURANCE	36,577	36,230	34,016	35,734	35,734	35,129	37,877	2,748	7.82%	2,143	6.00%
5-162-106.01	LIFE INSURANCE	870	896	710	765	765	774	805	31	4.01%	40	5.23%
5-162-106.02	LONG TERM DISABILITY	360	385	357	378	378	381	398	17	4.46%	20	5.29%
5-162-107.00	WORKERS' COMPENSATION	2,105	1,040	1,288	1,390	1,390	1,422	1,394	(28)	-1.97%	4	0.29%
5-162-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	0.00%	0	-
5-162-118.00	ACCRUED COMP TIME	(33)	(862)	1,579	0	0	0	0	0	0.00%	0	-
	TOTAL PERSONNEL	261,207	277,461	272,455	297,416	297,416	291,311	302,498	11,187	3.84%	5,082	1.71%
5-162-201.00	CHEMICALS	2,379	1,439	0	1,700	1,700	1,780	1,800	20	1.12%	100	5.88%
5-162-202.00	FUEL	8,987	9,789	13,123	12,147	12,147	8,013	8,551	542	6.76%	(3,592)	-29.57%
5-162-203.00	TOOLS/SMALL EQUIPMENT	1,174	7,495	1,810	2,000	2,000	2,259	2,900	641	28.38%	900	45.00%
5-162-204.00	POSTAGE & FREIGHT	30	36	93	100	100	144	300	156	108.33%	200	200.00%
5-162-205.00	OFFICE SUPPLIES	150	408	716	750	750	383	500	117	30.55%	(250)	-33.33%
5-162-206.00	EMPLOYEE RELATIONS	494	518	820	750	750	1,499	750	(749)	-49.97%	0	0.00%
5-162-207.00	REPRODUCTION & PRINTING	202	1,050	293	300	300	556	300	(256)	-46.04%	0	0.00%
5-162-208.00	CLOTHING	971	1,060	1,434	1,700	1,700	1,519	1,500	(19)	-1.25%	(200)	-11.76%
5-162-209.00	EDUCATIONAL	0	0	0	50	50	0	0	0	0.00%	(50)	-100.00%
5-162-210.00	BOTANICAL & AGRICULTURAL	110	86	29	100	100	112	100	(12)	-10.71%	0	0.00%
5-162-211.00	CLEANING AND JANITORIAL	1,526	1,608	1,285	1,200	1,200	888	1,000	112	12.61%	(200)	-16.67%
5-162-212.00	COMPUTER SUPPLIES	0	2,068	4,133	200	200	0	200	200	100.00%	0	0.00%
5-162-213.00	COMMUNICATIONS EQUIPMENT	159	23	460	100	100	247	1,000	753	304.86%	900	900.00%
5-162-218.00	PHOTOGRAPHY	0	0	0	0	0	0	0	0	0.00%	0	0.00%
5-162-221.00	SAFETY/FIRST AID SUPPLIES	932	2,025	1,613	1,600	1,600	1,534	1,600	66	4.30%	0	0.00%
5-162-223.00	SMALL APPLIANCES	0	456	0	100	100	0	0	0	0.00%	(100)	-100.00%
5-162-250.00	OTHER SUPPLIES	2,766	2,492	3,339	2,500	2,500	2,619	2,500	(119)	-4.54%	0	0.00%
	TOTAL SUPPLIES	19,879	30,552	29,147	25,297	25,297	21,553	23,005	1,452	6.74%	(2,292)	-9.06%
5-162-301.00	UTILITY LINES	9,740	14,925	10,232	10,000	10,000	9,867	10,000	133	1.35%	0	0.00%
5-162-303.00	VEHICLES/LARGE EQUIPMENT	5,408	6,769	6,013	6,000	6,000	5,119	6,000	881	17.21%	0	0.00%
5-162-304.00	MACHINERY/EQUIPMENT	870	2,187	2,520	2,500	2,500	5,122	2,500	(2,622)	-51.19%	0	0.00%
5-162-308.00	METERS	69	104	30	8,800	8,800	7,996	300	(7,696)	-86.25%	(8,500)	-96.59%
5-162-309.00	COMMUNICATION/PHOTO EQUIP	53	15	19	50	50	0	0	0	0.00%	(50)	-100.00%
5-162-311.00	UTILITY PLANTS	170	3,922	3,214	3,500	3,500	3,459	3,500	41	1.19%	0	0.00%
5-162-312.00	BUILDINGS/APPLIANCES	3,496	1,146	1,149	300	300	140	300	160	114.29%	0	0.00%
5-162-313.00	COMPUTER/OFFICE EQUIPMENT	0	7	0	50	50	0	0	0	0.00%	(50)	-100.00%
5-162-316.00	JANITORIAL	0	209	0	0	0	0	0	0	0.00%	0	0.00%
5-162-350.00	OTHER MAINTENANCE	163	220	98	150	150	158	150	(8)	-5.06%	0	0.00%
	TOTAL MAINTENANCE	19,969	29,504	23,276	31,350	31,350	31,861	22,750	(9,111)	-28.60%	(8,600)	-27.43%
5-162-401.00	ELECTRICAL	541	539	2,276	2,796	2,796	3,344	2,189	(1,155)	-34.54%	(607)	-21.71%
5-162-402.00	AUDITS/CONSULTANTS FEES	11,078	5,995	7,327	13,300	13,300	9,876	9,000	(876)	-8.87%	(4,300)	-32.33%
5-162-403.00	TELEPHONE	0	0	1,018	764	764	996	1,316	320	32.13%	552	72.25%
5-162-404.00	GAS	0	0	2,042	2,300	2,300	1,662	1,700	38	2.29%	(600)	-26.09%
5-162-405.00	WATER	0	0	146	100	100	172	70	(102)	-59.30%	(30)	-30.00%
5-162-406.00	SEWER	0	0	200	100	100	173	75	(98)	-56.65%	(25)	-25.00%
5-162-406.50	GARBAGE	0	0	315	373	373	373	373	0	0.00%	0	0.00%
5-162-406.60	TRNSF STATION/LANDFILL FEE	6	13	7	50	50	0	0	0	0.00%	0	0.00%
5-162-408.00	RENTAL & LEASES	3,120	2,221	1,635	2,500	2,500	1,181	1,200	19	1.61%	(1,300)	-52.00%
5-162-409.00	ADVERTISEMENTS	0	0	0	100	100	0	0	0	0.00%	(100)	-100.00%
5-162-409.10	PUBLIC ED/INFORMATION	4,668	6,044	11,625	6,000	6,000	10,089	5,000	(5,089)	-50.44%	(1,000)	-16.67%
5-162-410.00	PHYSICALS	0	0	0	0	0	0	0	0	0.00%	0	0.00%
5-162-424.00	SERVICE CONTRACTS	332	1,118	288	1,200	1,200	240	1,200	960	400.00%	0	0.00%
5-162-425.00	LABORATORY TEST FEES	660	60	720	800	800	660	800	140	21.21%	0	0.00%
5-162-450.00	OTHER SERVICES	719	1,599	9,107	1,200	1,200	1,186	1,500	314	26.17%	300	25.00%
	TOTAL SERVICES	21,124	17,589	36,706	31,583	31,583	29,952	24,473	(5,479)	-18.29%	(7,110)	-22.51%
5-162-702.00	BUILDINGS	0	0	0	0	0	0	0	0	0.00%	0	0.00%
5-162-704.00	UTILITY LINES	0	0	0	5,000	3,677	1,685	0	(1,685)	-100.00%	(3,677)	-100.00%
5-162-704.10	UTILITY LINES - CONTINGENCY	0	0	0	20,000	8,925	9,893	0	(9,893)	-100.00%	(8,925)	-100.00%
5-162-708.00	METERS	0	0	0	35,000	35,000	21,020	35,000	13,980	66.51%	0	0.00%
5-162-708.10	NEW SVC INSTALL	0	0	0	8,000	8,000	0	0	0	0.00%	(8,000)	-100.00%
5-162-709.00	GAS REGULATORS	0	0	0	0	0	9,529	0	(9,529)	-100.00%	0	0.00%
5-162-710.00	MACHINERY/EQUIPMENT	3,376	0	8,725	0	0	379	0	(379)	-100.00%	0	0.00%
5-162-712.00	OFFICE FURNITURE/EQUIPMENT	814	0	0	0	0	0	0	0	0.00%	0	0.00%
5-162-715.00	OTHER CAPITAL	0	0	0	0	0	0	0	0	0.00%	0	0.00%
	TOTAL NON-CAPITAL	4,189	0	8,725	68,000	55,602	42,506	35,000	(7,506)	-17.66%	(20,602)	-37.05%
5-162-802.00	BUILDINGS	7,088	0	0	0	0	0	0	0	0.00%	0	0.00%
5-162-804.00	UTILITY LINES	2,771	2,567	1,386	0	1,323	0	10,000	10,000	9.37%	8,677	655.86%
5-162-804.10	UTILITY LINE-CONTINGENCY	25,823	13,302	32,313	0	11,075	4,367	20,000	15,633	357.98%	8,925	80.59%
5-162-806.00	RESERVOIRS/TANKS/STATIONS	0	0	0	0	0	0	0	0	0.00%	0	0.00%
5-162-808.00	METERS	19,708	22,327	27,779	0	0	0	6,400	6,400	0.00%	6,400	0.00%
5-162-808.10	NEW SVC INSTALL	8,192	6,234	6,867	0	0	0	0	0	0.00%	0	0.00%
5-162-809.00	GAS REGULATORS	0	0	0	0	0	0	8,000	8,000	0.00%	8,000	0.00%
5-162-813.00	VEHICLES	0	0	0	0	0	0	0	0	0.00%	0	0.00%
	TOTAL CAPITAL	63,581	44,430	68,344	0	12,398	4,367	44,400	40,033	916.72%	32,002	258.12%
5-162-901.00	LIAB/CASUALTY INSURANCE	1,312	1,223	1,226	1,357	1,357	1,334	1,425	91	6.82%	68	5.01%
5-162-908.00	SEMINARS/MEMBERSHIP/TRAVE	6,421	8,122	6,326	8,000	8,000	7,275	8,000	725	9.37%	0	0.00%
5-162-908.10	MILEAGE	634	1,170	550	1,000	1,000	504	500	(4)	-0.29%	(500)	-50.00%
5-162-949.00	UNEMPLOYMENT BENEFITS	0	0	0	0	0	(144)	0	144	-100.00%	0	0.00%
5-162-950.00	OTHER SUNDRY	90	90	184	200	200	0	200	200	0.00%	0	0.00%
	TOTAL SUNDRIES	8,456	10,605	8,286	10,557	10,557	8,969	10,150	1,156	12.89%	(432)	-4.09%
	TOTAL DEPARTMENT	3										

DEPT 100 – NON-DEPT DIRECT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
		ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET		
		2008	2007	2008	2008	2008	2009	INC/(DEC)	%	INC/(DEC)	%	
5-100-705.00	GAS PURCHASE BASE/COST ADJ	4,630,993	3,987,901	4,381,714	6,984,303	6,984,303	2,062,266	1,874,005	(188,261)	-9.13%	(5,110,298)	-73.17%
5-100-706.00	GAS PURCH/COST ADJUSTMENT	0	0	0	0	0	0	0	0	-	0	-
5-100-707.00	SOURCE COST ADJ	0	0	0	0	0	0	0	0	-	0	-
	TOTAL NON-CAPITAL	4,630,993	3,987,901	4,381,714	6,984,303	6,984,303	2,062,266	1,874,005	(188,261)	-9.13%	(5,110,298)	-73.17%
5-100-813.00	VEHICLES/LARGE EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-
5-100-850.10	DEVELOPERS REIMBURSEMENT	0	0	0	0	0	0	0	0	-	0	-
5-100-860.11	DEBT SERVICE-INTEREST	0	129	1,523	0	0	1,262	1,459	197	15.61%	1,459	-
5-100-860.15	DEBT SERVICE-PRINCIPAL	0	0	0	8,187	8,187	6,917	8,866	1,949	28.18%	679	8.29%
	TOTAL CAPITAL	0	129	1,523	8,187	8,187	8,179	10,325	2,146	26.24%	2,138	26.11%
5-100-904.00	GROSS REVENUE TAX	373,116	442,274	447,462	447,462	447,462	447,462	213,775	(228,617)	-51.11%	(228,687)	-51.11%
	TOTAL SUNDRIES	373,116	442,274	447,462	447,462	447,462	447,462	213,775	(228,617)	-51.11%	(228,687)	-51.11%
	TOTAL DEPARTMENT	5,004,109	4,430,305	4,830,698	7,439,952	7,439,952	2,517,907	2,103,105	(414,802)	-16.47%	(5,336,847)	-71.73%

DEPT 110 – MISCELLANEOUS

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
		ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
		2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	863	21,371	2,776	0	0	0	0	0	-	0	-
5-110-905.00	DEPRECIATION	174,900	182,367	168,812	0	0	0	0	0	-	0	-
5-110-906.00	INVENTORY ADJUSTMENTS	7,236	7,525	(5,426)	0	0	0	0	0	-	0	-
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	0	0	0	0	0	0	0	0	-	0	-
5-110-915.00	OVER/UNDER P O AMOUNTS	0	0	0	0	0	0	0	0	-	0	-
5-110-924.00	CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-110-950.00	OTHER SUNDRY	0	0	0	0	0	0	0	0	-	0	-
	TOTAL SUNDRIES	18,999	211,263	166,162	0	0	0	0	0	-	0	-
	TOTAL DEPARTMENT	182,999	211,263	166,162	0	0	0	0	0	-	0	-

**WATER FUND OVERVIEW**

The Water Fund is an enterprise fund used to account for the acquisition, operation and maintenance of water treatment facilities and services funded through water rates and other customer charges.

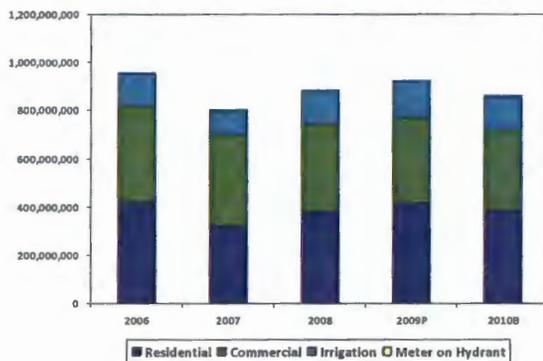
**OPERATING RESOURCES**

Projected operating resources are estimated at \$4,180,962 for FY10. The primary revenue source is generated by water sales and contributes \$4,033,612 to total operating resources. Other major operating resources are revenues from fire line and line tap charges and interest.

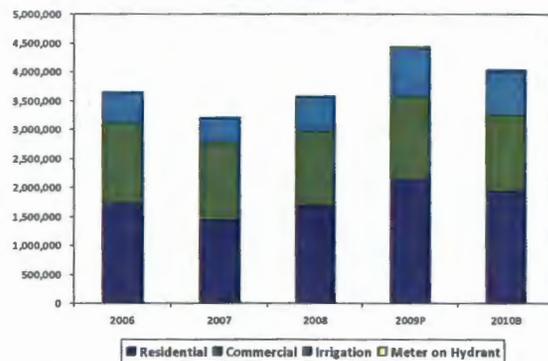
**Revenues**

Revenue projections for water are based on factors such as historical consumption, water rates and weather predictions. Consumption is higher in hot, dry years and lower in cool, wet years. This is particularly true for residential customers and irrigation meters. Currently, Texas is experiencing below average rainfall and drought conditions. As a result, consumption estimates for the FY10 Budget moderately exceed normalized consumption patterns. A consumption estimate of 860,000,000 gallons was used for water revenue projections. No rate increases were proposed in the FY10 Budget. However, a water rate study is planned for FY10 to ascertain the adequacy of rate coverage given long-term infrastructure projects, debt requirements and the closure of Mount Vernon Mills.

**WATER CONSUMPTION  
GALLONS SOLD BY RATE CLASS**



**WATER REVENUE  
BY RATE CLASS**



**USES OF OPERATING RESOURCES**

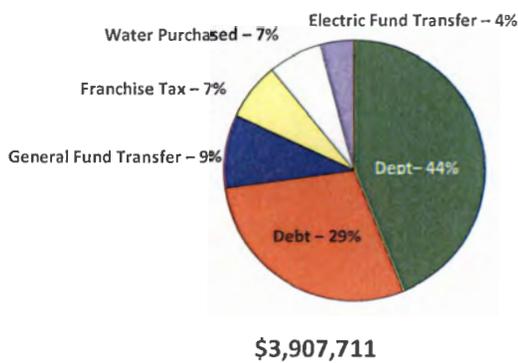
Budgeted resource uses total \$3,907,711 and include operating department expenditures, debt service payments, transfers to the General and Electric funds, payment of franchise taxes to the General Fund and purchase costs for surface water.

**WATER FUND OVERVIEW**

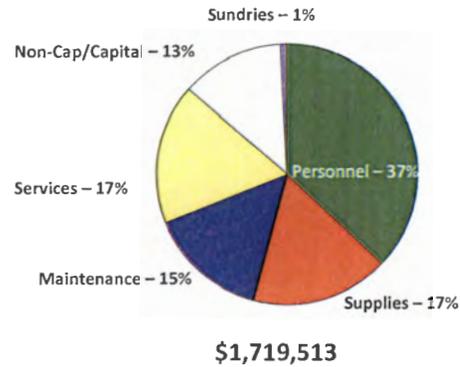
Department Expenditures

The Water Fund supports the Water Treatment and Water Construction departments. The combined FY10 budgets for these departments are \$1,719,513. At 44 percent, these department budgets represent the largest use of operating resources. Personnel costs for salaries and benefits account for 37 percent of department expenditures. There are no staffing changes anticipated in either department. Over 85 percent of the supplies budget is for chemicals needed in water treatment. Most of the maintenance budget (over 93 percent) is for routine plant and utility line maintenance. The service category includes \$250,000 in electricity needed for operating the water treatment facility. Non-capital/capital budgets include \$119,400 in infrastructure improvements, \$67,200 for water meters and \$19,500 in decision packages.

2009-10 TOTAL RESOURCE USES



2009-10 DEPARTMENT EXPENDITURES



Debt Service

The second largest use of operating resources is for debt service. There is \$1,125,081 budgeted for principal and interest payments in FY10. Debt service is the largest non-operating expenditure for the fund.

Inter-Fund Transfers

The Water Fund is projected to transfer \$360,089 to the General Fund and \$162,514 to the Electric Fund in FY10. These transfers are the pro-rated portion of services received by the Water Fund from departments in the General and Electric Funds.

**WATER FUND OVERVIEW**

**Franchise Tax**

The Water Fund is expected to remit \$282,353 in franchise tax to the General Fund. The tax imitates the charge that would be incurred if the Water Fund was private-sector entity. Franchise tax is calculated at 7 percent of water utility revenues.

**Purchase Costs**

The City of Brenham contracts with the Brazos River Authority and receives water from Lake Somerville. \$257,161 is budgeted for FY10 water purchase costs.

**WORKING CAPITAL BALANCE**

Projected beginning (ending FY09) Water Fund working capital balance is \$1,049,205. For FY10, total net revenues are projected at \$273,251. Ending working capital balance is projected to be \$1,322,456.

**DECISION PACKAGES**

Water Fund	Replace 2000 Ford Pickup (1/2 cost)	\$ 9,500	164-Water Construction	813.00
Water Fund	Replace Air Compressor (1/2 cost)	10,000	164-Water Construction	810.00
Total Water Fund - 104		\$19,500		

## WATER FUND OVERVIEW

## DEBT SERVICE SCHEDULE

<b>FYE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2010	632,260	492,821	1,125,081
2011	662,085	467,337	1,129,432
2012	688,937	440,064	1,129,001
2013	719,097	411,108	1,130,205
2014	752,331	380,083	1,132,414
2015	475,376	360,485	835,861
2016	494,481	341,214	835,695
2017	512,125	319,867	831,992
2018	547,763	295,842	843,605
2019	571,263	272,523	843,786
2020	599,312	249,487	848,799
2021	622,800	222,229	845,029
2022	510,000	196,515	706,515
2023	540,000	173,820	713,820
2024	565,000	148,980	713,980
2025	595,000	122,990	717,990
2026	625,000	94,728	719,728
2027	660,000	65,040	725,040
2028	695,000	33,360	728,360

WATER FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 PROPOSED BUDGET		2010 PROPOSED BUDGET		
	ACTUALS		2009	2009	2009	2010	VS		VS		
	2006	2007	2008	ORIGINAL	AMENDED	PROJECTED	2009	2009	2009	2009	
				BUDGET	BUDGET	RESULTS	BUDGET	PROJECTED	AMENDED	BUDGET	
							INC/(DEC)	%	INC/(DEC)	%	
<b>REVENUES</b>											
WATER UTILITY REVENUES	3,723,884	3,289,117	3,714,564	3,362,236	4,049,094	4,530,709	4,144,962	(385,747)	-8.51%	95,868	2.37%
INTEREST EARNED	26,832	39,769	26,127	28,000	28,000	6,127	6,000	(127)	-2.07%	(22,000)	-78.57%
OTHER MISCELLANEOUS	3,804	7,983	5,476	3,804	3,804	29,565	30,000	435	1.47%	26,196	688.64%
<b>TOTAL REVENUES</b>	<b>3,754,520</b>	<b>3,336,869</b>	<b>3,746,167</b>	<b>3,394,040</b>	<b>4,080,898</b>	<b>4,566,401</b>	<b>4,180,962</b>	<b>(385,439)</b>	<b>-8.44%</b>	<b>100,064</b>	<b>2.45%</b>
<b>DEPARTMENT EXPENDITURES</b>											
PERSONNEL	503,529	531,565	613,769	660,841	660,841	622,936	637,654	14,714	2.36%	(23,191)	-3.51%
SUPPLIES	298,415	179,881	333,344	299,857	300,416	338,299	293,949	(44,350)	-13.11%	(6,467)	-2.15%
MAINTENANCE	175,330	168,275	132,182	230,350	227,155	225,823	251,900	26,077	11.55%	24,745	10.89%
SERVICES	386,692	243,292	300,233	318,599	321,236	298,073	300,772	2,699	0.91%	(20,464)	-6.37%
OTHER NON-CAPITAL	19,191	0	15,332	235,600	193,112	152,417	0	(152,417)	-100.00%	(193,112)	-100.00%
CAPITAL ASSETS	170,419	198,031	510,714	18,200	125,688	126,567	219,400	92,833	73.31%	93,712	74.56%
SUNDRIES	14,998	15,604	14,701	15,853	15,858	14,235	15,842	1,607	11.21%	(16)	-0.10%
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>	<b>1,568,574</b>	<b>1,316,648</b>	<b>1,920,276</b>	<b>1,779,305</b>	<b>1,844,306</b>	<b>1,778,350</b>	<b>1,719,513</b>	<b>(59,837)</b>	<b>-3.31%</b>	<b>(124,793)</b>	<b>-6.77%</b>
<b>OTHER DIRECT EXPENDITURES</b>											
WATER PURCHASED	178,740	193,168	222,774	231,647	231,647	243,433	257,161	13,728	5.64%	25,514	11.01%
DEBT SERVICE	725,946	825,677	818,190	818,237	1,013,263	1,016,430	1,125,081	108,651	10.69%	111,818	11.04%
FRANCHISE TAX	198,982	231,000	250,166	227,076	275,156	275,157	282,353	7,196	2.62%	7,197	2.62%
AUDITS/CONSULTANT FEES	17,600	0	0	0	0	0	0	0	-	0	-
BOND PAYING AGENT FEES	317	318	318	318	318	818	1,000	182	22.25%	682	214.47%
RENO PAYMENTS	17,000	17,000	9,916	0	0	0	0	0	-	0	-
<b>SUBTOTAL OTHER DIRECT EXPENDITURES</b>	<b>1,138,585</b>	<b>1,267,163</b>	<b>1,301,365</b>	<b>1,277,278</b>	<b>1,520,384</b>	<b>1,535,838</b>	<b>1,665,595</b>	<b>129,757</b>	<b>8.45%</b>	<b>145,211</b>	<b>9.55%</b>
<b>INDIRECT EXPENDITURES</b>											
ADMINISTRATION	69,173	81,559	76,740	0	0	0	0	0	-	0	-
MAINTENANCE	80,891	84,164	94,710	0	0	0	0	0	-	0	-
UTILITY CUSTOMER SERVICE	102,096	109,766	120,340	0	0	0	0	0	-	0	-
FINANCE	60,305	55,712	61,120	0	0	0	0	0	-	0	-
PUBLIC INFORMATION & COMMUNITY SVC	34,616	36,225	39,806	0	0	0	0	0	-	0	-
PUBLIC UTILITIES	37,235	38,091	39,041	0	0	0	0	0	-	0	-
TECHNOLOGY	95,530	98,729	93,435	0	0	0	0	0	-	0	-
<b>SUBTOTAL INDIRECT EXPENDITURES</b>	<b>479,844</b>	<b>504,247</b>	<b>515,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>3,187,003</b>	<b>3,108,058</b>	<b>3,736,832</b>	<b>3,056,583</b>	<b>3,364,690</b>	<b>3,314,188</b>	<b>3,385,108</b>	<b>70,920</b>	<b>2.14%</b>	<b>20,418</b>	<b>0.61%</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>567,517</b>	<b>228,811</b>	<b>9,335</b>	<b>337,457</b>	<b>716,208</b>	<b>1,252,213</b>	<b>795,854</b>	<b>(456,359)</b>	<b>-36.44%</b>	<b>79,646</b>	<b>11.12%</b>
<b>TRANSFERS IN (OUT)</b>											
INTERFUND TRNF-GENERAL	(9,845)	(9,845)	(9,845)	(415,314)	(415,314)	(390,363)	(360,089)	30,274	-7.76%	55,225	-13.30%
INTERFUND TRNF-'94 GOB D/S	(200,000)	0	0	0	0	0	0	0	-	0	-
INTERFUND TRNF-ELECTRIC	0	0	0	(171,172)	(171,172)	(167,886)	(162,514)	5,372	-3.20%	8,658	-5.06%
TRNF-MAIN ST/ECON DEV	0	0	(5,559)	0	0	0	0	0	-	0	-
NON-OPERATING TRANSFER	0	0	0	0	0	0	0	0	-	0	-
<b>TOTAL TRANSFERS IN (OUT)</b>	<b>(209,845)</b>	<b>(9,845)</b>	<b>(15,404)</b>	<b>(586,486)</b>	<b>(586,486)</b>	<b>(558,249)</b>	<b>(522,403)</b>	<b>35,646</b>	<b>-6.39%</b>	<b>63,883</b>	<b>-10.89%</b>
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>357,672</b>	<b>218,966</b>	<b>(6,068)</b>	<b>(249,029)</b>	<b>129,722</b>	<b>693,964</b>	<b>273,251</b>	<b>(420,713)</b>	<b>-60.62%</b>	<b>143,529</b>	<b>110.64%</b>
<b>NON-CASH/UNBUDGETED</b>											
UNCOLLECTIBLE ACCOUNTS	5,531	34,516	(4,681)	0	0	0	0	0	-	0	-
DEPRECIATION	551,790	560,343	563,798	0	0	0	0	0	-	0	-
AMORTIZED ISSUANCE COSTS	12,950	13,440	9,605	0	0	0	0	0	-	0	-
AMORTIZED BOND DISCOUNT	1,248	(0)	0	0	0	0	0	0	-	0	-
AMORTIZED CHARGES	27,144	30,093	30,869	0	0	0	0	0	-	0	-
INVENTORY ADJUSTMENTS	(6,008)	17,086	(10,695)	0	0	0	0	0	-	0	-
LOSS/GAIN OF FIXED ASSETS	(3,105)	88,986	0	0	0	0	0	0	-	0	-
PAYROLL EXP-CAPITAL OUTLAY	(14,689)	(14,827)	(36,714)	0	0	0	0	0	-	0	-
TRANSP EXP-CAPITAL OUTLAY	(7,620)	(8,790)	(21,760)	0	0	0	0	0	-	0	-
CONSTRUCTION/IN/PROGRESS-	0	11,814	27,839	0	0	0	0	0	-	0	-
CONSTRUCTION/IN/PROGRESS-	0	6,016	12,391	0	0	0	0	0	-	0	-
<b>TOTAL NON-CASH/UNBUDGETED</b>	<b>567,242</b>	<b>738,676</b>	<b>570,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>REVENUES AFTER NON-CASH/UNBUDGETED</b>	<b>(209,569)</b>	<b>(519,710)</b>	<b>(576,721)</b>	<b>(249,029)</b>	<b>129,722</b>	<b>693,964</b>	<b>273,251</b>	<b>(420,713)</b>	<b>-60.62%</b>	<b>143,529</b>	<b>110.64%</b>
ADD BACK CAPITALIZED ASSETS	170,418	52,773	355,275								
ADD BACK DEBT PRINCIPAL PAYMENTS	414,358	541,868	549,429								
<b>CAFR AND INCODE PERIOD 13 NET REVENUES</b>	<b>375,207</b>	<b>74,931</b>	<b>327,984</b>								

WATER FUND REVENUES

	FOR FISCAL YEAR ENDING SEPTEMBER 30,								2010 PROPOSED BUDGET		2010 PROPOSED BUDGET	
	ACTUALS			2009		2009	2010	VS		VS		
	2006	2007	2008	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED RESULTS	PROPOSED BUDGET	2009 PROJECTED RESULTS	%	2009 AMENDED BUDGET	%	
4-603.00 WATER UTIL REVENUES	3,641,742	3,185,799	3,604,966	3,243,936	3,930,794	4,425,256	4,033,613	(391,644)	-8.85%	107,818	2.62%	
4-603.05 AVERAGE MONTHLY PAYMENT	0	0	0	0	0	0	0	0	-	0	-	
4-607.00 FIRE LINE	46,731	70,227	72,531	75,000	75,000	70,696	75,000	4,304	6.01%	0	0.00%	
4-614.00 SERVICE CHARGE	0	0	0	0	0	0	0	0	-	0	-	
4-642.00 DEVELOPERS REIMBURSEMENT	0	0	0	0	0	0	0	0	-	0	-	
4-650.00 CUSTOMER REPAIR & REPLACE	0	1,208	1,535	2,000	2,000	87	100	13	14.92%	(1,900)	-95.00%	
4-651.00 SET METER ON FIRE HYDRANT	245	240	330	300	300	150	150	0	0.00%	(150)	-50.00%	
4-652.00 WATER FROM FIRE STATION	1,053	39	1,053	1,000	1,000	799	1,000	201	25.11%	0	0.00%	
4-653.00 TEST WATER METERS	0	0	0	0	0	0	0	0	-	0	-	
4-655.00 LINE TAPS	34,114	29,042	28,539	35,000	35,000	33,704	35,000	1,296	3.8%	0	0.00%	
4-690.00 MISCELLANEOUS UTIL REVENUE	0	2,562	5,659	5,000	5,000	17	100	83	488.24%	(4,900)	-98.00%	
TOTAL UTILITY REVENUES	3,721,884	3,289,117	3,714,164	3,362,236	4,049,094	4,530,709	4,144,962	(385,747)	-8.52%	95,868	2.37%	
4-710.00 INTEREST EARNED	8,661	4,521	0	0	0	0	0	0	-	0	-	
4-710.10 REALIZED LOSS/GAIN INVEST	(0)	(9,987)	0	0	0	0	0	0	-	0	-	
4-710.20 UNREALIZED GAIN/LOSS ON INVEST	(2,215)	5,271	0	0	0	0	0	0	-	0	-	
4-710.30 INTEREST-TEXPOOL	20,386	39,963	26,127	28,000	28,000	6,127	6,000	(127)	-2.07%	(22,000)	-78.57%	
4-710.31 INTEREST-TEXSTAR	0	0	0	0	0	27,177	28,000	823	3.03%	28,000	-	
4-720.00 INSURANCE PROCEEDS	0	0	0	0	0	0	0	0	-	0	-	
4-770.00 RENTAL INCOME	0	0	0	0	0	0	0	0	-	0	-	
4-790.00 MISC OTHER REVENUE	0	1,825	0	0	0	0	0	0	-	0	-	
4-790.50 AMORTIZED BOND PREMIUMS	3,804	6,450	2,389	3,804	3,804	2,388	2,000	(388)	-16.25%	(1,804)	-47.42%	
4-790.60 GAIN/LOSS ON FIXED ASSETS	0	(292)	0	0	0	0	0	0	-	0	-	
4-790.61 SALE OF NON CAPITAL ASSETS	0	0	3,087	0	0	0	0	0	-	0	-	
TOTAL MISCELLANEOUS REVENUE	30,636	47,751	31,603	31,804	31,804	35,692	36,000	308	0.86%	4,196	13.19%	
TOTAL REVENUES	3,754,520	3,336,869	3,746,167	3,394,040	4,080,898	4,566,401	4,180,962	(385,439)	-8.44%	100,064	2.45%	
GALLONS	956,383,100	799,546,600	895,347,500	847,003,879	847,003,879	923,452,850	860,000,000	(63,452,850)	-6.87%	12,996,121	1.53%	
AVERAGE CUSTOMERS	6,372	6,654	6,816	6,937	6,937	7,010	7,119	109	1.55%	182	2.62%	

\* FY10 REFLECTS A DECREASE IN COMMERCIAL URBAN CUSTOMER CONSUMPTION OF 30,000,000 GALLONS DUE TO THE CLOSURE OF MT VERNON MILLS.

**DEPT 163 – WATER TREATMENT DEPARTMENT**

**\$1,103,806**



The Water Treatment Department is responsible for providing a plentiful supply of safe, high quality water to meet current and projected demands. Water is chemically treated in compliance with state and federal regulations. Treated water that is discharged into the system meets all requirements of the Texas Commission on Environmental Quality (TCEQ) and the Environmental Protection Agency (EPA). The City has an excellent long-range

water supply, treatment, and distribution system with additional capacity for future growth. The City contracts with the Brazos River Authority and is receiving on average 2.4 million gallons of water per day from the Lake Somerville. With the completion of the West Side Water Tower, they systems storage capacity will increase from 900,000 gallons overhead to 1,100,000 and from 2.4 million to 2.7 million gallons in ground storage. The water treatment plant is operated 24 hours a day and is rated at 6.98 million gallons per day capacity.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 367,296	Manager	1.00
Supplies	275,449	Chief Operator	1.00
Maintenance	167,600	Plant Operator	1.00
Services	284,626	Maintenance Tech III	0.50
Non-Capital	0	Operator	3.00
Capital	0		<hr/>
Sundries	8,835	Total	6.50
	<hr/>		
<b>Total</b>	<b>\$1,103,806</b>		

**DEPT 163 – WATER TREATMENT DEPARTMENT**

**GOALS AND OBJECTIVES**

Department goals and objectives align best with the City’s strategic objective for City Services .

-  Continue to provide safe, quality water and continue meeting or exceeding all federal, state and local regulatory standards;
-  Inspect and maintain pumps, meters, gauges, instruments and equipment to ensure proper operation of plant and minimize downtime; and
-  Continue to maintain the appearance of the Water Treatment Plant and all facilities associated with water treatment.

**PERFORMANCE MEASURES**

FACTOR	FY07A	FY08A	FY09P	FY10B
Gallons pumped from lake	861M	1,135M	1,255M	1,200M
Gallons treated	827M	955M	1,000M	1,050M
Gallons delivered	800M	895M	923M	860M

**DEPT 163 – WATER TREATMENT DEPARTMENT**

**DECISION PACKAGES FUNDED**

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

**DECISION PACKAGES UNFUNDED**

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

**STRATEGIC PLAN – CIP**

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
INFRA	Upgrade RTU (SCADA) Atlow tower	6,000	2011
INFRA	Replace transfer pumps/motors	60,000	2012
INFRA	Upgrade RTUs (SCADA) - plant & lake pump	18,000	2013

DEPT 163 – WATER TREATMENT DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 PROPOSED BUDGET		2010 PROPOSED BUDGET		
		ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 PROPOSED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
		2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
5-163-101.00	SALARIES & WAGES	177,136	197,295	223,733	254,062	254,062	243,045	246,613	3,568	1.47%	(7,449)	-2.93%
5-163-102.00	OVERTIME PAY	20,660	17,082	14,520	15,000	15,000	6,577	8,500	1,923	29.24%	(6,500)	-43.33%
5-163-103.00	OASDI/MEDICARE	15,458	15,969	17,615	21,352	21,352	17,484	17,928	444	2.54%	(3,424)	-16.04%
5-163-103.02	MATCHING RETIREMENT	19,748	23,533	25,610	25,981	25,981	24,252	22,958	(1,294)	-5.34%	(3,023)	-11.64%
5-163-105.00	LONGEVITY PAY	1,228	1,301	2,050	2,451	2,451	2,099	2,538	439	20.91%	87	3.55%
5-163-105.01	EDUCATION/MISCELLANEOUS	4,177	4,962	4,800	4,800	4,800	4,800	4,800	0	0.00%	0	0.00%
5-163-105.02	OTHER PAY	1,700	994	1,712	2,200	2,200	2,751	0	(2,751)	-100.00%	(2,200)	-100.00%
5-163-105.03	STANDBY	2,962	429	0	0	0	0	0	0	0.00%	0	0.00%
5-163-106.00	MEDICAL INSURANCE	33,798	40,682	43,032	52,286	52,286	51,361	58,077	6,716	13.08%	5,791	11.08%
5-163-106.01	LIFE INSURANCE	786	934	976	977	977	1,058	962	(96)	-9.07%	(15)	-1.54%
5-163-106.02	LONG TERM DISABILITY	315	375	414	483	483	466	476	10	2.15%	(7)	-1.45%
5-163-107.00	WORKERS' COMPENSATION	7,063	3,265	4,508	4,982	4,982	5,176	4,444	(732)	-14.14%	(538)	-10.80%
5-163-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	0.00%	0	0.00%
5-163-118.00	ACCRUED COMP TIME	2,725	(408)	7,013	0	0	0	0	0	0.00%	0	0.00%
	TOTAL PERSONNEL	287,755	306,413	345,983	384,574	384,574	359,069	367,296	8,227	2.29%	(17,278)	-4.49%
5-163-201.00	CHEMICALS	269,240	144,470	269,465	250,000	250,000	295,000	250,000	(45,000)	-15.25%	0	0.00%
5-163-202.00	FUEL	1,913	3,038	11,971	7,151	7,151	6,029	5,295	(730)	-12.11%	(1,852)	-25.90%
5-163-203.00	TOOLS/SMALL EQUIPMENT	1,123	1,423	2,453	1,500	1,500	1,051	500	(551)	-36.73%	(1,000)	-66.67%
5-163-204.00	POSTAGE & FREIGHT	1,379	607	1,561	1,000	1,000	1,633	1,700	67	4.10%	700	70.00%
5-163-205.00	OFFICE SUPPLIES	403	353	427	750	750	490	2,200	1,710	348.98%	1,450	193.33%
5-163-206.00	EMPLOYEE RELATIONS	749	747	606	600	600	571	600	29	5.08%	0	0.00%
5-163-207.00	REPRODUCTION & PRINTING	1,032	1,416	1,459	1,000	1,000	2,075	2,100	25	1.20%	1,100	110.00%
5-163-208.00	CLOTHING	813	857	1,459	1,000	1,000	1,000	1,000	0	0.00%	0	0.00%
5-163-209.00	EDUCATIONAL	0	0	0	175	175	125	0	(125)	-100.00%	(175)	-100.00%
5-163-210.00	BOTANICAL & AGRICULTURAL	392	300	126	500	500	438	300	(138)	-31.51%	(200)	-40.00%
5-163-211.00	CLEANING AND JANITORIAL	590	631	597	650	650	566	650	84	14.84%	0	0.00%
5-163-212.00	COMPUTER SUPPLIES	0	2,875	4,562	2,000	3,918	3,840	750	(3,090)	-80.47%	(3,168)	-80.86%
5-163-213.00	COMMUNICATIONS EQUIPMENT	768	165	15	150	150	150	1,150	1,000	666.67%	1,000	666.67%
5-163-218.00	PHOTOGRAPHY	115	3	0	0	0	0	0	0	0.00%	0	0.00%
5-163-220.00	LAB SUPPLIES	3,003	4,507	5,837	5,000	5,000	5,252	5,500	208	3.93%	500	10.00%
5-163-221.00	SAFETY/FIRST AID SUPPLIES	829	279	3,316	900	900	891	2,400	1,509	169.30%	1,500	166.67%
5-163-223.00	SMALL APPLIANCES	244	175	584	400	400	400	600	200	50.00%	200	50.00%
5-163-250.00	OTHER SUPPLIES	712	617	572	700	700	645	700	55	8.57%	0	0.00%
	TOTAL SUPPLIES	283,305	162,463	305,010	273,476	275,394	320,196	275,400	(44,747)	-13.97%	55	0.02%
5-163-303.00	VEHICLES/LARGE EQUIPMENT	1,121	686	1,777	1,500	1,500	1,500	2,500	1,000	66.67%	1,000	66.67%
5-163-304.00	MACHINERY/EQUIPMENT	135	262	250	500	500	500	1,000	500	100.00%	500	100.00%
5-163-309.00	COMMUNICATION/PHOTO EQUIP	0	0	0	0	0	0	0	0	0.00%	0	0.00%
5-163-310.00	LAND/GROUNDS	575	3,737	706	500	500	500	500	0	0.00%	0	0.00%
5-163-311.00	UTILITY PLANTS	125,260	106,435	61,296	141,000	136,446	135,791	161,000	25,209	18.54%	24,554	18.00%
5-163-312.00	BUILDINGS/APPLIANCES	1,037	1,430	5,223	6,000	6,000	10,600	2,500	(8,100)	-76.42%	(3,500)	-58.33%
5-163-350.00	OTHER MAINTENANCE	138	150	368	100	100	88	100	12	13.64%	0	0.00%
	TOTAL MAINTENANCE	128,266	112,740	69,620	149,600	145,046	148,979	167,600	18,621	12.50%	22,554	15.55%
5-163-401.00	ELECTRICAL	326,370	204,604	261,844	275,183	273,266	242,161	250,000	7,839	3.24%	(23,266)	-8.51%
5-163-402.00	AUDITS/CONSULTANTS FEES	7,673	7,946	7,274	7,000	11,554	18,500	7,500	(11,000)	-59.46%	(4,054)	-35.09%
5-163-403.00	TELEPHONE	395	464	825	636	636	1,384	1,679	295	21.32%	1,043	163.89%
5-163-404.00	GAS	572	623	810	500	500	473	622	149	31.50%	122	24.40%
5-163-406.50	GARBAGE	736	683	627	684	684	627	684	57	8.09%	0	0.00%
5-163-406.60	TRANSF STATION/LANDFILL FEE	0	0	25	50	50	137	90	(87)	-63.50%	0	0.00%
5-163-408.00	RENTAL & LEASES	64	249	1,100	300	300	1,600	1,200	(400)	-25.00%	900	300.00%
5-163-409.00	ADVERTISEMENTS	315	206	0	100	100	100	100	0	0.00%	(100)	-100.00%
5-163-410.00	PHYSICALS	470	112	0	150	150	150	150	0	0.00%	(150)	-100.00%
5-163-424.00	SERVICE CONTRACTS	86	0	0	0	0	0	3,811	3,811	0.00%	3,811	0.00%
5-163-425.00	LABORATORY TEST FEES	11,406	6,753	22,412	15,000	15,000	21,133	18,000	(3,133)	-14.83%	3,000	20.00%
5-163-450.00	OTHER SERVICES	614	618	570	800	800	2,000	1,000	(1,000)	-50.00%	200	25.00%
	TOTAL SERVICES	348,700	222,258	295,287	300,403	303,040	288,265	284,616	(3,639)	-1.26%	(18,414)	-6.08%
5-163-710.00	MACHINERY/EQUIPMENT	12,242	0	0	0	0	0	0	0	0.00%	0	0.00%
5-163-712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	0	0	0	0	0	0.00%	0	0.00%
5-163-714.00	RADIOS/RADAR/CAMERAS	1,599	0	0	0	0	0	0	0	0.00%	0	0.00%
	TOTAL NON-CAPITAL	13,841	0	0	0	0	0	0	0	0.00%	0	0.00%
5-163-805.00	UTILITY PLANTS	26,966	28,295	322,629	0	0	0	0	0	0.00%	0	0.00%
	TOTAL CAPITAL*	26,966	28,295	322,629	0	0	0	0	0	0.00%	0	0.00%
5-163-901.00	LIAB/CASUALTY INSURANCE	1,281	1,167	1,520	1,578	1,578	1,462	1,465	23	1.52%	(93)	-5.89%
5-163-908.00	SEMINARS/MEMBERSHIP/TRAVE	7,932	7,353	5,177	6,000	6,000	6,083	6,000	(83)	-1.38%	0	0.00%
5-163-908.10	MILEAGE	1,086	669	1,199	1,000	1,000	1,087	1,200	113	10.44%	200	20.00%
5-163-950.00	OTHER SUNDRY	90	90	94	150	150	1,080	250	(930)	-86.11%	0	0.00%
	TOTAL SUNDRIES	10,389	9,279	7,991	8,728	8,728	9,712	8,235	(877)	-9.01%	107	1.23%
	TOTAL DEPARTMENT	1,099,222	841,449	1,346,519	1,116,781	1,116,781	1,126,221	1,103,406	(22,415)	-1.99%	(12,976)	-1.16%
<b>CAPITALIZED FOR CAFR*</b>												
5-163-805.00	UTILITY PLANTS	(26,966)	0	(293,298)								
	TOTAL CAPITAL ADJUSTED	0	28,295	29,331								
	TOTAL DEPARTMENT ADJ	1,072,256	841,449	1,053,221								

**DEPT 164 – WATER CONSTRUCTION DEPARTMENT**

**\$615,707**



The Water Construction Department is responsible for maintenance, repairs, and new construction on the water distribution system. Water lines must be in good condition to ensure adequate delivery of water to Brenham businesses and households. There are over 143 miles of water lines that have to be maintained by the Water Construction Department. In addition, there are over 6,000 water meters in the system requiring ongoing, routine

maintenance.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 270,354	Superintendent	0.50
Supplies	18,500	Crew Leader	1.00
Maintenance	84,300	Equipment Operator	1.00
Services	16,146	Customer Service Tech	0.50
Non-Capital	0	Maintenance Worker	2.50
Capital	219,400		<hr/>
Sundries	7,007	Total	5.50
	<hr/>		
Total	\$ 615,707		

## DEPT 164 – WATER CONSTRUCTION DEPARTMENT

## GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services .

-  To provide reliable service to all residential, commercial and industrial water customers;
-  Maintain or replace outdated meters for proper billing purposes and detection of any possible water loss;
-  Continue with annual program of replacing 12 fire hydrants a year;
-  Replace a minimum of 5,000 linear feet of water lines with PVC for water loss prevention; and
-  Install new water taps and water lines for anticipated City growth.

## PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
New lines laid (in feet)	1,940	2,622	1,000	2,700
Lines replaced (in feet)	800	1,635	620	5,000
# of service calls	816	916	847	975
# of water taps installed	154	95	102	105
# of painted fire hydrants	0	800	0	800
Change out of fire hydrants	na	na	12	12
Change out of water meters	na	300	250	400

## DEPT 164 -- WATER CONSTRUCTION DEPARTMENT

## DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
VE/EQ	Replace 2000 Ford Pickup (1/2 cost)	9,500	813.00
VE/EQ	Replace air compressor (1/2 cost)	10,000	810.00

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
VE/EQ	Replace 2000 Chevy pickup (Unit 119)	13,000	2011
VE/EQ	Replace 2000 Chevy pickup (Unit 139)	13,000	2012

DEPT 164 – WATER CONSTRUCTION DEPARTMENT

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 PROPOSED BUDGET		2010 PROPOSED BUDGET	
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 PROPOSED BUDGET	VS		VS	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
5-164-101.00 SALARIES & WAGES	135,881	142,881	170,685	176,473	176,473	172,029	175,998	3,964	2.30%	(480)	-0.27%
5-164-102.00 OVERTIME PAY	9,937	7,880	8,864	9,000	9,000	8,593	9,000	407	4.74%	0	0.00%
5-164-103.00 OASDI/MEDICARE	11,555	11,881	13,847	15,181	15,181	13,468	14,128	655	4.86%	(1,058)	-6.97%
5-164-103.02 MATCHING RETIREMENT	14,818	17,177	19,947	18,553	18,553	18,121	17,258	(836)	-4.61%	(1,268)	-6.83%
5-164-105.00 LONGEVITY PAY	2,741	3,093	3,315	3,588	3,588	3,348	3,688	333	9.95%	93	2.59%
5-164-105.01 EDUCATION/MISCELLANEOUS	1,420	1,687	2,400	2,400	2,400	2,400	2,400	0	0.00%	0	0.00%
5-164-105.02 OTHER PAY	125	105	164	0	0	0	151	(151)	-100.00%	0	-
5-164-105.03 STANDBY	5,820	6,429	6,493	6,800	6,800	6,597	6,597	(197)	-1.47%	0	-
5-164-106.00 MEDICAL INSURANCE	27,550	29,411	36,066	39,615	39,615	34,526	36,700	2,214	6.43%	(2,875)	-7.26%
5-164-106.01 LIFE INSURANCE	653	700	658	685	685	665	686	36	5.43%	11	1.61%
5-164-106.02 LONG TERM DISABILITY	250	265	320	339	339	324	344	20	6.12%	5	1.47%
5-164-107.00 WORKERS' COMPENSATION	5,521	2,767	3,566	3,633	3,633	3,650	3,572	(58)	-1.59%	(41)	-1.13%
5-164-116.00 SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-164-118.00 ACCRUED COMP TIME	(498)	876	1,460	0	0	0	0	0	-	0	-
TOTAL PERSONNEL	215,774	225,152	267,786	276,267	276,267	263,867	270,354	6,487	2.46%	(5,913)	-2.14%
5-164-201.00 CHEMICALS	0	0	0	0	0	0	200	200	-	200	-
5-164-202.00 FUEL	9,913	9,479	17,722	14,411	13,052	9,541	9,500	(41)	-0.43%	(3,552)	-27.21%
5-164-203.00 TOOLS/SMALL EQUIPMENT	1,549	1,714	2,737	3,000	3,000	1,558	2,000	442	28.33%	(1,000)	-33.33%
5-164-205.00 OFFICE SUPPLIES	20	3	80	150	150	151	151	(1)	-0.64%	0	0.00%
5-164-206.00 EMPLOYEE RELATIONS	224	269	413	500	500	270	500	230	85.15%	0	0.00%
5-164-207.00 REPRODUCTION & PRINTING	0	0	104	100	100	7	100	93	1328.5%	0	0.00%
5-164-208.00 CLOTHING	863	801	1,789	2,000	2,000	2,348	2,000	(348)	-14.81%	0	0.00%
5-164-209.00 EDUCATIONAL	0	0	0	50	50	0	0	0	-	(50)	-100.00%
5-164-210.00 BOTANICAL & AGRICULTURAL	93	285	106	100	100	50	50	0	0.00%	(50)	-50.00%
5-164-211.00 CLEANING AND JANITORIAL	652	568	569	600	600	500	500	0	0.00%	(100)	-16.67%
5-164-212.00 COMPUTER SUPPLIES	0	0	1,461	500	500	200	200	0	0.00%	(300)	-60.00%
5-164-213.00 COMMUNICATIONS EQUIPMENT	20	664	522	700	700	100	100	(100)	-100.00%	(700)	-100.00%
5-164-218.00 PHOTOGRAPHY	0	0	0	20	20	100	100	(100)	-100.00%	(20)	-100.00%
5-164-221.00 SAFETY/FIRST AID SUPPLIES	1,062	2,402	828	2,600	2,600	2,171	2,309	129	5.91%	(300)	-11.54%
5-164-223.00 SMALL APPLIANCES	0	175	0	150	150	150	150	(150)	-100.00%	(150)	-100.00%
5-164-250.00 OTHER SUPPLIES	713	1,061	2,003	1,500	1,500	857	1,000	43	4.99%	(500)	-33.33%
TOTAL SUPPLIES	15,110	17,418	26,334	26,381	25,022	18,103	18,500	397	2.39%	(6,522)	-26.07%
5-164-301.00 UTILITY LINES	37,674	45,933	53,994	72,000	72,000	65,446	75,000	9,554	14.63%	3,000	4.17%
5-164-303.00 VEHICLES/LARGE EQUIPMENT	5,514	7,495	7,620	7,000	8,359	9,200	7,000	(2,200)	-23.31%	(1,359)	-16.26%
5-164-304.00 MACHINERY/EQUIPMENT	569	314	104	700	700	573	700	127	22.85%	0	0.00%
5-164-308.00 METERS	64	250	91	300	300	875	1,000	125	14.99%	700	233.33%
5-164-309.00 COMMUNICATION/PHOTO EQUIP	44	2	0	200	200	100	100	(50)	-50.00%	(150)	-75.00%
5-164-310.00 LAND/GROUNDS	0	44	0	0	0	0	0	0	-	0	-
5-164-312.00 BUILDINGS/APPLIANCES	3,050	828	694	300	300	500	300	(200)	-40.00%	0	0.00%
5-164-316.00 JANITORIAL	0	209	0	0	0	0	0	0	-	0	-
5-164-350.00 OTHER MAINTENANCE	149	459	60	250	250	150	200	100	66.17%	0	0.00%
TOTAL MAINTENANCE	47,063	55,535	62,563	80,750	82,109	76,844	84,900	7,456	9.09%	2,191	2.67%
5-164-401.00 ELECTRICAL	0	0	1,729	2,407	2,407	2,118	1,777	(321)	-15.69%	(610)	-25.34%
5-164-402.00 AUDITS/CONSULTANTS FEES	35,825	20,067	2,278	12,500	12,500	4,015	10,000	5,985	149.17%	(2,500)	-20.00%
5-164-402.80 SPECIAL SERVICES-HYDRANT SURV	0	0	0	0	0	0	0	0	-	0	-
5-164-403.00 TELEPHONE	0	0	517	636	636	997	1,777	730	73.22%	1,091	171.54%
5-164-404.00 GAS	0	0	497	500	500	710	45	(285)	-40.45%	(75)	-15.00%
5-164-405.00 WATER	0	0	146	200	200	200	200	(130)	-65.00%	(130)	-65.00%
5-164-406.00 SEWER	0	0	200	200	200	164	160	(14)	-8.44%	(50)	-25.00%
5-164-406.50 GARBAGE	0	0	315	373	373	373	77	374	100.27%	374	100.27%
5-164-406.60 TRNSF STATION/LANDFILL FEE	0	13	0	100	100	0	100	100	-	0	0.00%
5-164-408.00 RENTAL & LEASES	628	61	0	100	100	0	0	0	-	(100)	-100.00%
5-164-409.00 ADVERTISEMENTS	366	30	0	150	150	0	100	100	-	(50)	-33.33%
5-164-410.00 PHYSICALS	233	172	0	130	130	300	300	(170)	-56.57%	0	0.00%
5-164-422.00 CONTRACT LABOR	188	0	0	0	0	0	0	0	-	0	-
5-164-424.00 SERVICE CONTRACTS	332	249	264	400	400	231	200	169	73.66%	0	0.00%
5-164-450.00 OTHER SERVICES	421	443	1,049	500	500	700	500	(200)	-28.57%	0	0.00%
TOTAL SERVICES	37,993	21,034	4,945	18,196	18,196	9,808	16,466	6,338	64.62%	(2,050)	-11.27%
5-164-702.00 BUILDINGS	0	0	13,738	0	0	145	0	(145)	-100.00%	0	-
5-164-704.00 UTILITY LINES	0	0	0	100,000	17,274	17,274	0	(17,274)	-100.00%	(17,274)	-100.00%
5-164-704.10 UTILITY LINES - CONTINGENCY	0	0	0	57,000	97,238	71,609	0	(71,609)	-100.00%	(97,238)	-100.00%
5-164-704.30 FIRE HYDRANT INSTALLATION	0	0	0	0	0	0	0	0	-	0	-
5-164-708.00 METERS	0	0	0	64,000	64,000	46,612	0	(46,612)	-100.00%	(64,000)	-100.00%
5-164-708.10 NEW SVC INSTALL	0	0	0	12,600	12,600	14,777	0	(14,777)	-100.00%	(12,600)	-100.00%
5-164-710.00 MACHINERY/EQUIPMENT	4,536	0	1,594	2,000	2,000	2,000	0	(2,000)	-100.00%	(2,000)	-100.00%
5-164-712.00 OFFICE FURNITURE/EQUIPMENT	814	0	0	0	0	0	0	0	-	0	-
TOTAL NON-CAPITAL	5,349	0	15,332	235,600	193,112	152,417	0	(152,417)	-100.00%	(193,112)	-100.00%
5-164-802.00 BUILDINGS	7,088	0	0	0	0	0	0	0	-	0	-
5-164-804.00 UTILITY LINES	13,255	22,670	47,473	0	82,726	82,726	62,000	(20,326)	-21.57%	(20,326)	-24.57%
5-164-804.10 UTILITY LINE-CONTINGENCY	43,499	34,705	61,345	0	24,762	24,762	57,000	32,238	131.19%	32,238	130.19%
5-164-808.00 METERS	55,905	61,317	49,942	0	998	67,000	67,000	66,202	663.47%	67,200	-
5-164-808.10 NEW SVC INSTALL	0	16,043	12,542	0	0	839	13,000	12,461	148.22%	13,300	-
5-164-810.00 MACHINERY/EQUIPMENT	0	0	0	0	0	0	10,000	10,000	-	10,000	-
5-164-813.00 VEHICLES	23,706	35,000	16,782	18,200	18,200	17,242	9,500	(7,742)	-4.90%	(8,700)	-47.80%
TOTAL CAPITAL*	143,452	169,736	188,085	18,200	125,688	126,567	219,000	92,833	7.35%	93,712	74.56%
5-164-901.00 LIAB/CASUALTY INSURANCE	3,260	2,660	3,266	3,805	3,805	3,218	3,782	564	1.53%	(23)	-0.60%
5-164-908.00 SEMINARS/MEMBERSHIP/TRAVE	1,242	2,999	3,305	3,000	3,000	1,305	3,000	1,695	14.89%	0	0.00%
5-164-908.10 MILEAGE	20	0	198	300	300	300	200	200	-	(100)	-33.33%
5-164-949.00 UNEMPLOYMENT BENEFITS	87	665	(58)	0	0	0	0	0	-	0	-
5-164-950.00 OTHER SUNDRY	0	0	0	25	25	0	25	25	-	0	0.00%
TOTAL SUNDRIES	4,610	6,324	6,711	7,130	7,130	4,523	7,007	2,484	4.92%	(123)	-1.73%
TOTAL DEPARTMENT	469,351	495,199	573,756	662,524	727,524	652,129	615,701	(36,422)	-5.59%	(111,817)	-15.37%
<b>CAPITALIZED FOR CAFR*</b>											
5-164-802.00 BUILDINGS	(7,088)	0	0								
5-164-804.00 UTILITY LINES	(13,255)	0	(35,140)								
5-164-804.10 UTILITY LINE-CONTINGENCY	(43,499)	(17,773)	(10,054)								
5-164-808.00 METERS	(55,905)	0	0								
5-164-808.10 NEW SVC INSTALL	0	0	0								
5-164-810.00 MACHINERY/EQUIPMENT	0	0	0								
5-164-813.00 VEHICLES	(23,706)	(35,000)	(16,782)								
SUBTOTAL	(143,452)	(82,773)	(61,977)								
TOTAL CAPITAL ADJUSTED	0	116,962	126,108								
TOTAL DEPARTMENT ADJ	325,899	442,426	511,779								

DEPT 100 -- NON-DEPT DIRECT

FOR FISCAL YEAR ENDING SEPTEMBER 30,								2010 PROPOSED BUDGET VS		2010 PROPOSED BUDGET VS	
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 PROPOSED BUDGET	2009 PROJECTED RESULT:		2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
5-100-402.00	17,600	0	0	0	0	0	0	0	-	0	-
5-100-421.00	317	318	318	318	318	818	1,000	182	22.25%	682	214.47%
5-100-421.20	0	0	0	0	0	0	0	0	-	0	-
TOTAL SERVICES	17,917	318	318	318	318	818	1,000	182	22.25%	682	214.47%
5-100-708.00	178,740	193,168	221,774	131,647	231,647	243,433	257,161	13,728	5.64%	25,514	11.01%
TOTAL NON-CAPITAL	178,740	193,168	221,774	131,647	231,647	243,433	257,161	13,728	5.64%	25,514	11.01%
5-100-850.10	0	0	0	0	0	0	0	0	-	0	-
5-100-860.11	328,534	303,652	281,165	259,686	454,712	446,932	492,821	45,889	10.27%	38,109	8.38%
5-100-860.15	397,413	522,025	537,025	558,551	558,551	569,498	632,260	62,762	11.02%	73,709	13.20%
5-100-860.30	17,000	17,000	9,916	0	0	0	0	0	-	0	-
5-100-860.40	0	0	0	0	0	0	0	0	-	0	-
TOTAL CAPITAL*	742,946	842,677	828,107	818,237	1,013,263	1,016,430	1,125,081	108,651	10.69%	111,818	11.04%
5-100-904.00	198,982	231,000	250,166	227,076	275,156	275,157	282,353	7,196	2.62%	7,197	2.62%
TOTAL SUNDRIES	198,982	231,000	250,166	227,076	275,156	275,157	282,353	7,196	2.62%	7,197	2.62%
TOTAL DEPARTMENT	1,138,585	1,267,163	1,301,365	1,277,278	1,520,384	1,535,838	1,665,595	129,757	8.45%	145,211	9.55%
<b>ADJUSTMENTS FOR CAFR*</b>											
5-100-860.11	(1,974)	(3,947)	(2,685)								
5-100-860.15	(397,413)	(522,025)	(537,025)								
5-100-860.30	(14,972)	(15,896)	(9,718)								
SUBTOTAL	(414,358)	(541,868)	(549,429)								
TOTAL CAPITAL ADJUSTED	328,588	300,809	278,678								
TOTAL DEPARTMENT ADJ	724,227	725,295	751,936								

DEPT 110 – MISCELLANEOUS

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 PROPOSED BUDGET VS		2010 PROPOSED BUDGET VS		
		ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 PROPOSED BUDGET	2009 PROJECTED RESULTS		2009 AMENDED BUDGET	
		2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	5,532	34,516	(4,681)	0	0	0	0	0		0	-
5-110-905.00	DEPRECIATION	551,790	560,343	563,798	0	0	0	0	0		0	-
5-110-905.50	AMORTIZED ISSUANCE COSTS	12,950	13,440	9,605	0	0	0	0	0		0	-
5-110-905.53	AMORTIZED BOND DISCOUNT	1,248	0	0	0	0	0	0	0		0	-
5-110-905.55	AMORTIZED CHARGES	27,145	30,093	30,869	0	0	0	0	0		0	-
5-110-906.00	INVENTORY ADJUSTMENTS	(6,008)	17,086	(10,695)	0	0	0	0	0		0	-
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	(3,105)	88,986	0	0	0	0	0	0		0	-
5-110-924.00	CONTINGENCY	0	0	0	0	0	0	0	0		0	-
	TOTAL SUNDRIES	589,552	744,465	588,896	0	0	0	0	0		0	-
	TOTAL DEPARTMENT	589,552	744,465	588,896	0	0	0	0	0		0	-

**WASTEWATER FUND OVERVIEW**

The Wastewater Fund is an enterprise fund used to account for the acquisition, operation and maintenance of wastewater treatment facilities and services funded through sewer rates and other customer charges.

**OPERATING RESOURCES**

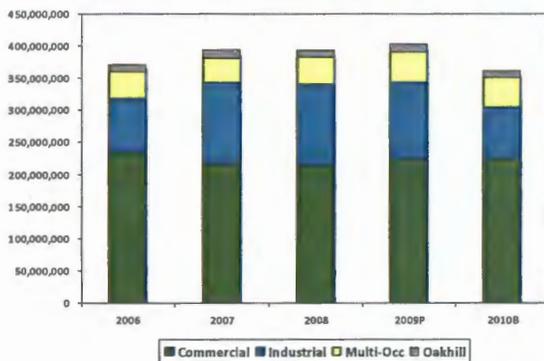
For the FY10 Budget, \$3,813,874 in total operating resources is projected. There is \$3,750,324 budgeted for wastewater revenues. These sales are the major operating resource for the Wastewater Fund. Revenue is also generated from line taps, sewage accepted at the plant from third parties and interest income.

**Revenues**

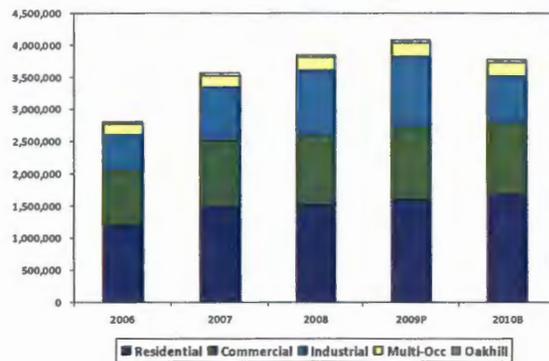
Revenue projections for wastewater are based on factors such as historical gallons processed and wastewater rates for all customer classes except residential. Gallons processed are expected to fall below historical levels for the industrial class due to the shut down of Mount Vernon Mills, a key customer. For non-residential rate classes, processed gallons are projected to decline from 402,963,292 gallons to 362,002,351.

Residential sales are based on average gallons of water consumption per customer in the winter months of January and February. Wastewater rates are applied to that consumption and used for the following 12 months running April thru March. Residential rates are expected to decline from current levels by April 2010 due to a lower water consumption forecast. No rate increases were proposed in the FY10 Budget. However, a wastewater rate study is planned for FY10 to ascertain the adequacy of rate coverage given long-term infrastructure projects, debt requirements and idle capacity created by the closure of Mount Vernon Mills.

**WASTEWATER CONSUMPTION  
GALLONS PROCESSED BY RATE CLASS**



**WASTEWATER REVENUE  
BY RATE CLASS**



**WASTEWATER FUND OVERVIEW**

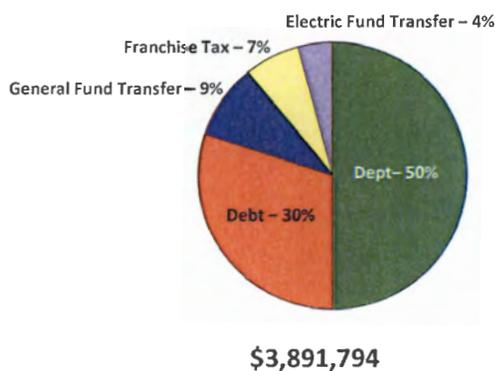
**USES OF OPERATING RESOURCES**

Budgeted resource uses total \$3,891,794 and include operating department expenditures, debt service payments, transfers to the General and Electric funds and payment of franchise taxes to the General Fund.

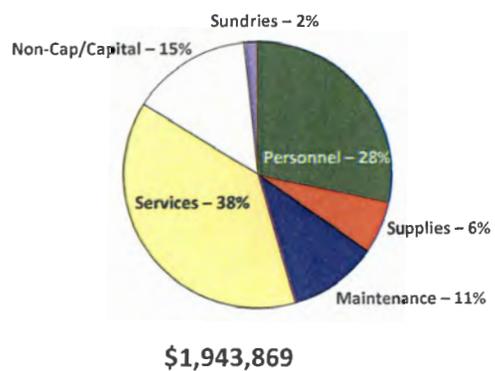
Department Expenditures

The Wastewater Fund supports the Wastewater Construction and Wastewater Treatment departments. The combined FY10 budgets for these departments are \$1,943,869. At 50 percent, these department budgets represent the largest use of operating resources. Personnel costs for salaries and benefits account for 28 percent of department expenditures. There are no staffing changes anticipated in either department. Over 63 percent of the supplies budget is for sewage treatment chemicals. Almost 89 percent of the maintenance budget is for routine utility line, plant and lift station maintenance. The service category includes \$611,026 in electricity needed for operating the wastewater treatment plant. Non-capital/capital budgets include \$100,000 which is the City’s match to a Texas Community Development Block grant received for the rehabilitation of the Henderson Park lift station. In addition, \$134,500 is budgeted for utility line infrastructure projects and there is \$64,688 budgeted for decision packages, primarily replacement vehicles and equipment.

2009-10 TOTAL RESOURCE USES



2009-10 DEPARTMENT EXPENDITURES



Debt Service

The second largest use of operating resources is for debt service. There is \$1,168,804 budgeted for principal and interest payments in FY10. Debt service is the largest non-operating expenditure for the fund.

**WASTEWATER FUND OVERVIEW**

Inter-Fund Transfers

The Wastewater Fund is projected to transfer \$358,223 to the General Fund and \$161,672 to the Electric Fund in FY10. These transfers are the pro-rated portion of services received by the Wastewater Fund from departments in the General and Electric Funds.

Franchise Tax

The Wastewater Fund is expected to remit \$259,226 in franchise tax to the General Fund. The tax imitates the charge that would be incurred if the Wastewater Fund was private-sector entity. Franchise tax is calculated at 7 percent of wastewater utility revenues.

**WORKING CAPITAL BALANCE**

Projected beginning (ending FY09) Wastewater Fund working capital balance is \$787,551. For FY10, total net revenues are projected at a loss of (\$77,920). Ending working capital balance is projected to be \$709,631.

**DECISION PACKAGES**

Wastewater Fund	Replace 2000 Ford Pickup (1/2 cost)	\$ 9,500	165-Wastewater Construction	813.00
Wastewater Fund	Replace Air Compressor (1/2 cost)	10,000	165-Wastewater Construction	810.00
Wastewater Fund	Replace '94 RST Camera & Tractor	30,000	165-Wastewater Construction	810.00
Wastewater Fund	Phase I FOG Program	15,188	166-Wastewater Treatment	402.00
		<hr/>		
Total Wastewater Fund		\$64,688		

## WASTEWATER FUND OVERVIEW

## DEBT SERVICE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
2010	670,576	498,229	1,168,804
2011	692,103	471,300	1,163,403
2012	718,318	443,548	1,161,866
2013	755,689	414,782	1,170,471
2014	796,823	384,416	1,181,239
2015	969,285	383,948	1,353,233
2016	1,004,195	346,773	1,350,968
2017	1,039,347	304,825	1,344,172
2018	1,108,217	256,847	1,365,064
2019	1,223,541	210,836	1,434,377
2020	1,274,703	159,957	1,434,660
2021	1,335,104	100,336	1,435,440
2022	465,885	44,371	510,256
2023	483,140	22,708	505,848
2027	660,000	65,040	725,040
2028	695,000	33,360	728,360

WASTEWATER FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
	ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET		
	2006	2007	2006				INC/(DEC)	%	INC/(DEC)	%	
<b>REVENUES</b>											
SEWER UTILITY REVENUES	2,951,451	3,830,970	3,905,004	3,799,069	3,799,069	4,138,094	3,750,328	(387,770)	-9.37%	(48,745)	-1.28%
WASTHAULERS	0	0	208,681	100,000	100,000	54,084	54,000	(84)	-0.1%	(46,000)	-46.00%
INTEREST EARNED	935	4,090	29,773	30,200	30,200	9,504	9,550	46	0.4%	(20,650)	-68.38%
OTHER MISCELLANEOUS	8,195	5,837	7,505	0	0	0	0	0	-	0	-
<b>TOTAL REVENUES</b>	<b>2,960,581</b>	<b>3,840,897</b>	<b>4,150,963</b>	<b>3,929,269</b>	<b>3,929,269</b>	<b>4,201,682</b>	<b>3,813,878</b>	<b>(387,808)</b>	<b>-9.21%</b>	<b>(115,395)</b>	<b>-2.94%</b>
<b>DEPARTMENT EXPENDITURES</b>											
PERSONNEL	558,653	543,045	628,339	597,543	592,437	538,461	549,898	11,437	2.1%	(42,539)	-7.18%
SUPPLIES	98,160	114,268	117,424	134,677	135,236	119,544	123,863	4,319	3.6%	(11,373)	-8.41%
MAINTENANCE	110,849	103,997	97,415	109,935	121,294	148,366	210,090	61,724	41.6%	88,796	73.21%
SERVICES	680,774	578,749	704,678	827,173	819,362	809,330	745,888	(63,442)	-7.8%	(73,474)	-8.97%
OTHER NON-CAPITAL	16,637	10,423	7,960	142,000	106,985	90,203	0	(90,203)	-100.0%	(106,985)	-100.0%
CAPITAL ASSETS	41,300	79,958	302,776	386,200	421,215	100,403	284,000	183,597	182.8%	(137,215)	-32.58%
SUNDRIES	25,395	26,188	27,755	29,566	30,566	32,029	30,130	(1,899)	-5.9%	(436)	-1.43%
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>	<b>1,531,768</b>	<b>1,456,626</b>	<b>1,886,347</b>	<b>2,227,094</b>	<b>2,227,095</b>	<b>1,838,336</b>	<b>1,943,865</b>	<b>105,533</b>	<b>5.74%</b>	<b>(283,226)</b>	<b>-12.72%</b>
<b>OTHER DIRECT EXPENDITURES</b>											
DEBT SERVICE	944,233	1,188,462	1,174,558	1,178,500	1,178,500	1,185,899	1,168,800	(17,095)	-1.4%	(9,696)	-0.82%
FRANCHISE TAX	155,145	247,100	265,967	263,520	263,520	263,520	259,221	(4,294)	-1.6%	(4,294)	-1.63%
SETTLEMENT PAYMENTS	4,750	4,750	4,750	104,750	104,750	104,750	0	(104,750)	-100.0%	(104,750)	-100.0%
AUDIT/CONSULTANT FEES	17,600	0	0	0	0	0	0	0	-	0	-
<b>SUBTOTAL OTHER DIRECT EXPENDITURES</b>	<b>1,121,728</b>	<b>1,440,312</b>	<b>1,445,275</b>	<b>1,546,770</b>	<b>1,546,770</b>	<b>1,554,169</b>	<b>1,428,021</b>	<b>(126,139)</b>	<b>-8.12%</b>	<b>(118,740)</b>	<b>-7.68%</b>
<b>INDIRECT EXPENDITURES</b>											
ADMINISTRATION	54,734	64,535	57,691	0	0	0	0	0	-	0	-
MAINTENANCE	75,665	78,728	85,037	0	0	0	0	0	-	0	-
UTILITY CUSTOMER SERVICE	97,784	105,131	112,398	0	0	0	0	0	-	0	-
FINANCE	47,717	44,083	45,949	0	0	0	0	0	-	0	-
PUBLIC INFORMATION & COMMUNITY SVC	27,390	28,664	22,194	0	0	0	0	0	-	0	-
PUBLIC UTILITIES	29,454	29,153	28,340	0	0	0	0	0	-	0	-
TECHNOLOGY	95,530	98,729	90,120	0	0	0	0	0	-	0	-
<b>SUBTOTAL INDIRECT EXPENDITURES</b>	<b>428,275</b>	<b>449,023</b>	<b>441,728</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>3,081,771</b>	<b>3,345,961</b>	<b>3,773,350</b>	<b>3,773,864</b>	<b>3,773,865</b>	<b>3,392,505</b>	<b>3,371,886</b>	<b>(20,606)</b>	<b>-0.61%</b>	<b>(401,966)</b>	<b>-10.65%</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>(121,190)</b>	<b>494,936</b>	<b>377,613</b>	<b>155,405</b>	<b>155,404</b>	<b>809,177</b>	<b>441,971</b>	<b>(367,202)</b>	<b>-45.38%</b>	<b>286,571</b>	<b>184.40%</b>
<b>TRANSFERS IN (OUT)</b>											
TRNF-GENERAL	(9,845)	(9,845)	(9,845)	(353,058)	(353,058)	(331,885)	(358,221)	(26,338)	7.94%	(5,165)	1.46%
TRNF-ELECTRIC	0	2,399,099	0	(150,285)	(150,285)	(147,595)	(161,671)	(14,077)	5.54%	(11,387)	7.58%
TRNF-MAIN ST/ECON DEV	0	0	(48,361)	0	0	0	0	0	-	0	-
NON-OPERATING TRANSFER	0	0	(4,392)	0	0	0	0	0	-	0	-
<b>TOTAL TRANSFERS IN (OUT)</b>	<b>(9,845)</b>	<b>2,389,254</b>	<b>(62,598)</b>	<b>(503,343)</b>	<b>(503,343)</b>	<b>(479,480)</b>	<b>(519,896)</b>	<b>(40,415)</b>	<b>8.43%</b>	<b>(16,552)</b>	<b>3.29%</b>
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>(131,035)</b>	<b>2,884,190</b>	<b>315,015</b>	<b>(347,938)</b>	<b>(347,939)</b>	<b>329,697</b>	<b>(77,920)</b>	<b>(407,617)</b>	<b>-123.63%</b>	<b>270,019</b>	<b>-77.61%</b>
<b>NON-CASH/UNBUDGETED</b>											
UNCOLLECTIBLE ACCOUNTS	7,027	32,775	(6,171)	0	0	0	0	0	-	0	-
DEPRECIATION	827,731	804,288	809,949	0	0	0	0	0	-	0	-
AMORTIZED BOND COSTS	13,291	12,354	13,478	0	0	0	0	0	-	0	-
AMORTIZED BOND DISCOUNT	725	725	725	0	0	0	0	0	-	0	-
AMORTIZED BOND CHARGES	0	6,881	8,692	0	0	0	0	0	-	0	-
INVENTORY ADJUSTMENTS	(73)	2,077	(1,963)	0	0	0	0	0	-	0	-
LOSS/GAIN OF FIXED ASSETS	(2,438)	47,633	0	0	0	0	0	0	-	0	-
PAYROLL EXP - CAPITAL OUTLAY	(14,166)	(16,696)	(42,551)	0	0	0	0	0	-	0	-
TRANSP EXP - CAPITAL OUTLAY	(9,570)	(10,775)	(32,838)	0	0	0	0	0	-	0	-
WASTEWATER EXPANSION	0	0	44,431	0	0	0	0	0	-	0	-
CONSTRUCTION IN PROGRESS	0	15,029	58,360	0	0	0	0	0	-	0	-
<b>TOTAL NON-CASH/UNBUDGETED</b>	<b>822,527</b>	<b>894,291</b>	<b>852,112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>REVENUES AFTER NON-CASH/UNBUDGETED</b>	<b>(93,561)</b>	<b>1,989,900</b>	<b>(53,097)</b>	<b>(347,938)</b>	<b>(347,939)</b>	<b>329,697</b>	<b>(77,920)</b>	<b>(407,617)</b>	<b>-123.63%</b>	<b>270,019</b>	<b>-77.61%</b>
<b>CAFR ADJUSTMENTS</b>											
CAPITALIZED ASSETS & DEBT	345,861	634,481	822,299								
<b>ADI NET REVENUES</b>	<b>(607,700)</b>	<b>2,624,381</b>	<b>285,202</b>								

WASTEWATER FUND REVENUES

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
4-604.00 SEWER UTIL REVENUES	2,857,522	3,638,307	3,859,500	3,764,569	3,764,569	4,090,308	3,703,234	(387,084)	-9.46%	(61,345)	-1.63%
4-604.05 AVERAGE MONTHLY PAYMENT	0	0	0	0	0	0	0	0	-	0	-
4-618.00 CONNECT/TRANSFER FEE	0	0	0	0	0	0	0	0	-	0	-
4-650.00 CUSTOMER REPAIR & REPLACE	3,557	3,667	2,099	3,500	3,500	2,397	2,640	203	8.47%	(900)	-25.71%
4-655.00 LINE TAPS	19,158	11,000	18,515	16,000	16,000	19,572	19,240	(372)	-1.90%	3,200	20.00%
4-675.00 SEWAGE ACCEPTED AT PLANT	0	0	208,681	100,000	100,000	54,084	54,000	(84)	-0.1%	(46,000)	-46.00%
4-690.00 MISCELLANEOUS UTIL REVENUE	61,054	177,997	24,890	15,000	15,000	25,817	25,300	(517)	-2.0%	10,300	68.67%
4-695.00 CAPITAL REIMBURSEMENT	10,160	0	0	0	0	0	0	0	-	0	-
TOTAL UTILITY REVENUES	2,951,451	3,830,970	4,113,685	3,899,069	3,899,069	4,192,178	3,804,324	(387,854)	-9.22%	(94,745)	-2.43%
4-710.00 INTEREST EARNED	905	0	0	0	0	0	0	0	-	0	-
4-710.10 GAIN ON INVESTMENTS	0	0	0	0	0	0	0	0	-	0	-
4-710.20 UNREALIZED GAIN/LOSS ON INVEST	0	0	0	0	0	0	0	0	-	0	-
4-710.30 INTEREST-TEXPOOL	30	3,866	16,600	17,000	17,000	5,052	5,100	48	0.9%	(11,900)	-70.00%
4-710.31 TEKSTAR INTEREST	0	224	13,172	13,200	13,200	4,452	4,450	(2)	-0.04%	(8,750)	-66.29%
4-720.00 INSURANCE PROCEEDS	0	0	0	0	0	0	0	0	-	0	-
4-770.00 RENTAL INCOME	0	0	0	0	0	0	0	0	-	0	-
4-790.00 MISC OTHER REVENUE	0	1,250	850	0	0	0	0	0	-	0	-
4-790.50 AMORTIZED BOND PREMIUMS	8,195	4,878	5,575	0	0	0	0	0	-	0	-
4-790.60 GAIN/LOSS ON FIXED ASSETS	0	(292)	0	0	0	0	0	0	-	0	-
4-790.61 SALE OF NON CAPITAL ASSETS	0	0	1,080	0	0	0	0	0	-	0	-
TOTAL MISCELLANEOUS REVENUE	9,131	9,927	37,278	30,200	30,200	9,504	9,550	46	0.48%	(20,650)	-68.38%
TOTAL REVENUES	2,960,581	3,840,897	4,150,963	3,929,269	3,929,269	4,201,682	3,813,874	(387,808)	-9.23%	(115,395)	-2.94%
GALLONS PROCESSED	406,797,100	394,462,700	393,674,700	362,002,351	362,002,351	402,963,292	362,002,351	(40,960,941)	-10.46%	0	0.00%
AVG MONTHLY CUSTOMERS	5,840	6,072	6,198	6,302	6,302	6,277	6,353	76	1.21%	51	0.81%

**DEPT 165 – WASTEWATER CONSTRUCTION DEPARTMENT**

**\$606,402**



The Wastewater Construction Department is responsible for maintenance, repairs, and new construction on the sewer system. Sewer lines must be in good condition to ensure movement of waste from Brenham businesses and households to the sewage treatment plant. The department continuously inspects sewer lines to prevent any overflows or sewage spills. Sewer stoppage is of the utmost importance. The proper

maintenance of the City's sewer system is imperative for a safe and healthy environment. There are over 137 miles of sewer lines that have to be maintained by the Wastewater Construction Department. The department services more than 6,200 customers.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 270,354	Superintendent	0.50
Supplies	20,650	Crew Leader	1.00
Maintenance	75,300	Equipment Operator	1.00
Services	48,194	Customer Service Tech	0.50
Non-Capital	0	Maintenance Worker	2.50
Capital	184,000		<hr/>
Sundries	7,904	Total	5.50
	<hr/>		
<b>Total</b>	<b>\$ 606,402</b>		

**DEPT 165 – WASTEWATER CONSTRUCTION DEPARTMENT**

**GOALS AND OBJECTIVES**

Department goals and objectives align best with the City’s strategic objective for City Services .

-  Continue maintenance and operation of 137 miles of sewer lines with over 6,200 sewer connections and 2,000 manholes;
-  Continue replacement of deteriorated sewer lines to maintain proper functioning of the wastewater collection system;
-  Continue repair of damaged or deteriorating manholes to prevent infiltration into the sewer system;
-  Continue to install new sewer services for anticipated City growth;
-  Continue with “Smoke” testing program to detect any inflow or infiltration problems; and
-  Continue with the sewer line video program to determine the extent of damage to sewer lines.

**PERFORMANCE MEASURES**

FACTOR	FY07A	FY08A	FY09P	FY10B
New lines laid (in feet)	900	2,958	3,936	4,054
Lines replaced (in feet)	1,245	1,662	3,000	4,000
# of service calls	295	216	261	269
# of sewer taps installed	97	92	89	92
Smoke testing	na	¼ of City	¼ of City	¼ of City
# of manholes rehabilitated	na	na	4	6
# of new manholes installed	na	na	12	44

## DEPT 165 - WASTEWATER CONSTRUCTION DEPARTMENT

## DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
VE/EQ	Replace 2000 Ford Pickup (1/2 cost)	9,500	813.00
VE/EQ	Replace air compressor (1/2 cost)	10,000	810.00
VE/EQ	Replace 1994 RST camera and tractor	30,000	810.00

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

## STRATEGIC PLAN - CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
VE/EQ	Replace 2000 Chevy pickup (Unit 119)	13,000	2011
VE/EQ	Replace 2000 Chevy pickup (Unit 139)	13,000	2012
VE/EQ	Replace 1996 GMC jet truck (Unit 136)	140,000	2012

DEPT 165 – WASTEWATER CONSTRUCTION DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
		ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET		
		2006	2007	2008				INC/(DEC)	%	INC/(DEC)	%	
5-165-101.00	SALARIES & WAGES	135,461	142,440	170,686	176,473	176,473	172,030	3,963	2.34%	(480)	-0.27%	
5-165-102.00	OVERTIME PAY	9,938	7,880	8,864	9,000	9,000	8,594	406	4.75%	0	0.00%	
5-165-103.00	OASDI/MEDICARE	11,520	11,842	13,847	15,181	15,181	13,568	555	4.04%	(1,058)	-6.97%	
5-165-103.02	MATCHING RETIREMENT	14,773	17,124	19,947	18,553	18,553	18,171	(886)	-4.83%	(1,268)	-6.83%	
5-165-105.00	LONGEVITY PAY	2,735	3,086	3,315	3,588	3,588	3,348	333	9.35%	93	2.59%	
5-165-105.01	EDUCATION/MISCELLANEOUS	1,378	1,637	2,400	2,400	2,400	2,400	0	0.00%	0	0.00%	
5-165-105.02	OTHER PAY	125	105	164	0	0	151	0	100.00%	0	-	
5-165-105.03	STANDBY	5,820	6,429	6,493	6,800	6,800	6,598	(98)	-1.49%	(300)	-4.41%	
5-165-106.00	MEDICAL INSURANCE	27,864	30,103	36,169	39,615	39,615	39,918	2,822	8.32%	(2,875)	-7.26%	
5-165-106.01	LIFE INSURANCE	653	700	658	685	685	660	646	5.45%	11	1.61%	
5-165-106.02	LONG TERM DISABILITY	250	265	320	339	339	324	344	6.17%	5	1.47%	
5-165-107.00	WORKERS' COMPENSATION	5,521	2,767	3,566	3,633	3,633	3,372	220	6.52%	(41)	-1.13%	
5-165-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	-	0	-	
5-165-118.00	ACCRUED COMP TIME	(198)	527	3,209	0	0	0	0	-	0	-	
	TOTAL PERSONNEL	215,841	224,907	269,639	276,267	276,267	263,134	7,220	2.74%	(5,913)	-2.14%	
5-165-201.00	CHEMICALS	229	0	0	500	500	0	200	0	(300)	-60.00%	
5-165-202.00	FUEL	9,913	9,479	17,722	12,349	10,990	9,541	10,000	459	4.11%	(990)	-9.01%
5-165-203.00	TOOLS/SMALL EQUIPMENT	1,584	2,044	5,125	3,000	3,000	1,514	2,000	486	32.10%	(1,000)	-33.33%
5-165-204.00	POSTAGE & FREIGHT	0	0	159	300	300	100	150	50	50.00%	(150)	-50.00%
5-165-205.00	OFFICE SUPPLIES	20	3	79	150	150	150	150	0	0.00%	0	0.00%
5-165-206.00	EMPLOYEE RELATIONS	224	269	413	500	500	338	500	162	47.93%	0	0.00%
5-165-207.00	REPRODUCTION & PRINTING	0	0	104	100	100	8	100	92	1150.00%	0	0.00%
5-165-208.00	CLOTHING	863	801	1,790	2,000	2,000	1,997	2,000	3	0.15%	0	0.00%
5-165-209.00	EDUCATIONAL	0	0	0	50	50	0	0	0	(50)	-100.00%	
5-165-210.00	BOTANICAL & AGRICULTURAL	94	285	77	100	100	0	50	50	(50)	-50.00%	
5-165-211.00	CLEANING AND JANITORIAL	652	568	569	600	600	413	500	87	21.07%	(100)	-16.67%
5-165-212.00	COMPUTER SUPPLIES	0	0	1,461	500	500	200	1,700	1,500	750.00%	1,200	240.00%
5-165-213.00	COMMUNICATIONS EQUIPMENT	20	664	522	700	700	34	0	(34)	-100.00%	(700)	-100.00%
5-165-218.00	PHOTOGRAPHY	0	0	0	0	0	0	0	0	0	-	
5-165-221.00	SAFETY/FIRST AID SUPPLIES	1,061	2,402	828	2,600	2,600	2,275	2,300	25	1.00%	(300)	-11.54%
5-165-223.00	SMALL APPLIANCES	0	175	0	150	150	150	0	(150)	-100.00%	(150)	-100.00%
5-165-250.00	OTHER SUPPLIES	713	1,088	2,004	1,500	1,500	826	1,000	174	21.07%	(500)	-33.33%
	TOTAL SUPPLIES	15,373	17,776	30,853	25,099	23,740	17,546	20,850	3,104	17.69%	(3,090)	-13.02%
5-165-301.00	UTILITY LINES	17,182	24,260	25,703	30,000	30,000	33,460	65,200	31,540	94.26%	35,000	116.67%
5-165-303.00	VEHICLES/LARGE EQUIPMENT	5,631	8,051	8,552	8,200	9,559	10,538	9,500	(1,538)	-14.59%	(559)	-5.85%
5-165-304.00	MACHINERY/EQUIPMENT	572	2,693	633	700	700	334	700	366	109.58%	0	0.00%
5-165-307.00	MOTORS/PUMPS/AC	0	0	0	0	0	0	0	0	0	-	
5-165-309.00	COMMUNICATION/PHOTO EQUIP	44	2	0	200	200	0	50	50	(150)	-75.00%	
5-165-310.00	LAND/GROUNDS	0	44	0	0	0	0	0	0	0	-	
5-165-312.00	BUILDINGS/APPLIANCES	3,050	845	694	300	300	0	300	300	0	0.00%	
5-165-316.00	JANITORIAL	0	209	0	0	0	0	0	0	0	-	
5-165-350.00	OTHER MAINTENANCE	149	459	60	250	250	25	250	225	900.00%	0	0.00%
	TOTAL MAINTENANCE	26,629	36,563	35,641	39,650	41,009	44,357	75,300	30,943	65.76%	34,291	83.62%
5-165-401.00	ELECTRICAL	0	0	1,729	2,407	2,407	2,113	1,797	(316)	-14.96%	(610)	-25.34%
5-165-402.00	AUDITS/CONSULTANTS FEES	0	0	3,889	17,500	17,500	17,500	17,500	14,000	400.00%	0	0.00%
5-165-402.80	SPECIAL SERVICES-SMOKE TESTING	0	0	21,492	30,000	30,000	13,858	25,000	11,142	89.40%	(5,000)	-16.67%
5-165-403.00	TELEPHONE	0	0	517	636	636	804	952	148	14.41%	316	49.69%
5-165-404.00	GAS	0	0	497	500	500	453	425	(28)	-4.18%	(75)	-15.00%
5-165-405.00	WATER	0	0	146	200	200	200	171	(101)	-59.06%	(130)	-65.00%
5-165-406.00	SEWER	0	0	200	200	200	125	97	(28)	-22.00%	(103)	-51.50%
5-165-406.50	GARBAGE	0	0	315	373	373	341	373	32	9.38%	0	0.00%
5-165-406.60	TRNSF STATION/LANDFILL FEE	0	13	0	100	100	0	50	50	(50)	-50.00%	
5-165-408.00	RENTAL & LEASES	1,185	61	387	100	100	1,700	800	(900)	-52.94%	700	700.00%
5-165-409.00	ADVERTISEMENTS	366	30	0	150	150	0	100	100	(50)	-33.33%	
5-165-410.00	PHYSICALS	233	172	0	130	130	234	130	(104)	-44.44%	130	0.00%
5-165-422.00	CONTRACT LABOR	188	0	0	0	0	0	0	0	0	-	
5-165-424.00	SERVICE CONTRACTS	332	293	288	400	400	231	400	169	73.16%	0	0.00%
5-165-450.00	OTHER SERVICES	496	399	1,122	500	500	6,978	500	(6,478)	-92.83%	0	0.00%
	TOTAL SERVICES	2,800	968	30,582	53,196	53,196	30,508	48,194	17,686	57.97%	(5,002)	-9.40%
5-165-702.00	BUILDINGS	0	0	5,960	0	0	0	0	0	0	-	
5-165-704.00	UTILITY LINES	0	0	0	60,000	39,125	56,498	0	(56,498)	-100.00%	(39,125)	-100.00%
5-165-704.10	UTILITY LINES - CONTINGENCY	0	0	0	57,500	43,360	17,108	0	(17,108)	-100.00%	(43,360)	-100.00%
5-165-708.10	NEW SVC INSTALL	0	0	0	7,000	7,000	2,447	0	(2,447)	-100.00%	(7,000)	-100.00%
5-165-710.00	MACHINERY/EQUIPMENT	3,376	0	2,000	2,000	2,000	2,000	0	(2,000)	-100.00%	(2,000)	-100.00%
5-165-712.00	OFFICE FURNITURE/EQUIPMENT	814	0	0	0	0	0	0	0	0	-	
5-165-714.00	RADIOS/RADAR/VIDEO/CAMERA	0	0	0	15,500	15,500	12,150	0	(12,150)	-100.00%	(15,500)	-100.00%
5-165-715.00	OTHER CAPITAL	0	0	0	0	0	0	0	0	0	-	
	TOTAL NON-CAPITAL	4,189	0	7,960	142,000	106,985	90,203	0	(90,203)	-100.00%	(106,985)	-100.00%
5-165-802.00	BUILDINGS	7,088	0	0	0	0	0	0	0	0	-	
5-165-804.00	UTILITY LINES	16	9,243	19,329	0	20,875	6,602	67,000	60,398	924.84%	46,125	220.96%
5-165-804.10	UTILITY LINE-CONTINGENCY	10,490	34,471	96,167	0	14,140	9,225	67,500	48,275	523.31%	43,360	306.65%
5-165-808.10	NEW SVC INSTALL	0	1,243	1,794	0	0	0	10,000	10,000	0	10,000	-
5-165-810.00	MACHINERY/EQUIPMENT	0	0	0	0	0	0	40,000	40,000	0	40,000	-
5-165-813.00	VEHICLES	23,706	35,000	16,782	18,200	18,200	17,242	9,500	(7,742)	-44.90%	(8,700)	-47.80%
	TOTAL CAPITAL*	41,300	79,958	134,072	18,200	53,215	33,069	134,000	150,931	456.41%	130,785	245.77%
5-165-901.00	LIAB/CASUALTY INSURANCE	4,394	3,623	4,315	4,942	4,942	4,820	4,679	(141)	-2.93%	(263)	-5.32%
5-165-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,242	3,059	3,305	3,000	3,000	1,240	3,000	1,760	141.94%	0	0.00%
5-165-908.10	MILEAGE	20	221	197	300	300	0	200	200	0	(100)	-33.33%
5-165-949.00	UNEMPLOYMENT BENEFITS	87	665	(58)	0	0	0	0	0	0	0	
5-165-950.00	OTHER SUNDRY	0	0	0	25	25	0	25	25	0	0.00%	
	TOTAL SUNDRIES	5,744	7,568	7,760	8,267	8,267	6,060	7,904	1,844	30.43%	(363)	-4.39%
	TOTAL DEPARTMENT	311,876	367,739	516,506	562,679	562,679	484,877	606,402	121,525	25.06%	43,723	7.77%

CAPITALIZED FOR CAFR\*

5-165-802.00	BUILDINGS	(7,088)	0	0							
5-165-804.00	UTILITY LINES	(16)	0	(13,650)							
5-165-804.10	UTILITY LINE-CONTINGENCY	(10,490)	(23,420)	(38,394)							
5-165-808.10	NEW SVC INSTALL	0	0	0							
5-165-810.00	MACHINERY/EQUIPMENT	0	0	0							
5-165-813.00	VEHICLES	(23,706)	(35,000)	(16,782)							
		(41,300)	(58,420)	(68,826)							
	TOTAL CAPITAL ADJUSTED	0	21								

**DEPT 166 – WASTEWATER TREATMENT DEPARTMENT**

**\$1,337,467**



The mission of the Wastewater Treatment Department is to provide the citizens of Brenham with a dependable means of wastewater collection and discharge. The Wastewater Treatment Department is responsible for the treatment of wastewater received from the wastewater collection system. The treatment plant has the capacity to handle 3.55 million gallons of sewage per day. The wastewater must be treated and meet strict federal and state

regulations. Through a series of activities, the wastewater that enters the plant is cleaned of miscellaneous debris and aerated for additional treatment. The wastewater is held in clarifiers which allow solids to settle out and then clear water is treated and disinfected and released into Hog Branch Creek. The solids are sent to large digesters which are aerated and allowed to thicken before ultimately being sent to the belt press room for the production of Class A bio-solids. These bio-solids are sold a soil enhancer to local farmers and ranchers.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 279,544	Superintendent	1.00
Supplies	103,213	Chief Plant Operator	1.00
Maintenance	134,790	Plant Operator	2.00
Services	697,694	Maintenance Tech III	0.50
Non-Capital	0		<hr/>
Capital	100,000	Total	4.50
Sundries	<u>22,226</u>		
<b>Total</b>	<b>\$ 1,337,467</b>		

**DEPT 166 – WASTEWATER TREATMENT DEPARTMENT**

**GOALS AND OBJECTIVES**

Department goals and objectives align best with the City’s strategic objective for City Services .

-  Provide up to date training for all personnel enabling efficient duty performance;
-  Continue preventative maintenance on equipment to ensure maximum life;
-  Continue to update technology to keep in line with changing environmental regulations; and
-  Continue to provide to the citizens of Brenham the best management practices, rules and regulations to minimize the safety hazards inherent in wastewater collection and treatment.

**PERFORMANCE MEASURES**

FACTOR	FY07A	FY08A	FY09P	FY10B
Gallons treated sewage	861M	788M	739M	750M
Cubic yards of sludge treated	4,964	5,250M	5,550M	5,700M
Waste haulers (gallons)	1.1M	2.48M	570,000	580,000

## DEPT 166 – WASTEWATER TREATMENT DEPARTMENT

## DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
VE/EQ	Replace auto crane on Unit #3	6,000	2011
INFRA	Upgrade RTUs (SCADA)	15,000	2011
INFRA	Upgrade RTUs (SCADA)	6,000	2012
INFRA	Rehabilitate lift station (Industrial Blvd)	200,000	2012
INFRA	Phase I FOG program	15,188	2011-12
INFRA	Upgrade RTUs (SCADA)	9,000	2013
VE/EQ	Replace 2000 Chevy pickup (Unit 151)	25,000	2013
INFRA	Rehabilitate State School lift station	200,000	2014



DEPT 100 -- NON-DEPT DIRECT

FOR FISCAL YEAR ENDING SEPTEMBER 30,								2010 ADOPTED BUDGET VS		2010 ADOPTED BUDGET VS	
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	2009 PROJECTED RESULT INC/(DEC)	%	2009 AMENDED BUDGET INC/(DEC)	%
	2006	2007	2008								
5-100-402.00	17,600	0	0	0	0	0	0	0	-	0	-
5-100-421.20	0	0	0	0	0	0	0	0	-	0	-
TOTAL SERVICES	17,600	0	0	0	0	0	0	0	-	0	-
5-100-850.10	0	0	0	0	0	0	0	0	-	0	-
5-100-860.11	640,901	617,221	592,494	570,855	570,855	552,703	498,228	(54,475)	-9.8%	(72,627)	-12.72%
5-100-860.15	303,332	571,241	582,064	607,645	607,645	633,196	670,576	37,380	5.9%	62,931	10.36%
5-100-860.50	4,750	4,750	4,750	104,750	104,750	104,750	0	(104,750)	-100.0%	(104,750)	-100.00%
TOTAL CAPITAL*	948,983	1,193,212	1,179,308	1,283,250	1,283,250	1,290,649	1,168,804	(121,845)	-9.4%	(114,446)	-8.92%
5-100-904.00	155,145	247,100	265,967	263,520	263,520	263,520	259,226	(4,294)	-1.6%	(4,294)	-1.63%
TOTAL SUNDRIES	155,145	247,100	265,967	263,520	263,520	263,520	259,226	(4,294)	-1.6%	(4,294)	-1.63%
TOTAL DEPARTMENT	1,121,728	1,440,312	1,445,275	1,546,770	1,546,770	1,554,169	1,428,030	(126,139)	-8.1%	(118,740)	-7.68%
<b>ADJUSTMENTS FOR CAFR*</b>											
5-100-860.11	(1,230)	(4,821)	(2,705)								
5-100-860.15	(303,332)	(571,241)	(582,064)								
	(304,562)	(576,062)	(584,769)								
TOTAL CAPITAL ADJUSTED	644,421	617,150	594,539								
TOTAL DEPARTMENT ADJ	817,166	864,250	860,506								

DEPT 110 – MISCELLANEOUS

		FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET VS		2010 ADOPTED BUDGET VS	
		ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	2009 PROJECTED RESULTS VS		2009 AMENDED BUDGET VS	
		2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	7,027	32,775	(6,171)	0	0	0	0	0	-	0	-
5-110-905.00	DEPRECIATION	827,731	804,288	809,949	0	0	0	0	0	-	0	-
5-110-905.50	AMORTIZED BOND COSTS	13,291	12,354	13,478	0	0	0	0	0	-	0	-
5-110-905.53	AMORTIZED BOND DISCOUNT	725	725	725	0	0	0	0	0	-	0	-
5-110-905.55	AMORTIZED CHARGES	0	6,881	8,692	0	0	0	0	0	-	0	-
5-110-906.00	INVENTORY ADJUSTMENTS	(73)	2,077	(1,963)	0	0	0	0	0	-	0	-
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	(2,438)	47,633	0	0	0	0	0	0	-	0	-
5-110-924.00	CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-110-950.00	OTHER SUNDRY	0	0	0	0	0	0	0	0	-	0	-
	TOTAL SUNDRIES	846,263	906,733	824,710	0	0	0	0	0	-	0	-
	TOTAL DEPARTMENT	846,263	906,733	824,710	0	0	0	0	0	-	0	-

**SANITATION FUND OVERVIEW**

The Sanitation Fund is an enterprise fund used to account for the acquisition, operation and maintenance of sanitation facilities and services funded through sanitation and other customer charges.

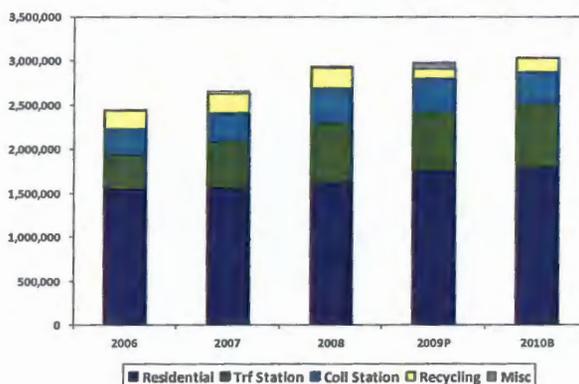
**OPERATING RESOURCES**

For FY10 Budget, total projected operating resources are estimated at \$3,025,881. Primary revenue sources include fees from residential garbage collection, Transfer and Collection Station fees and Recycling Center charges. Other operating resources are revenues from interest and other miscellaneous charges.

**Revenues**

Sanitation revenue projections are based on historical experience. The largest revenue generator is garbage collection, including curb pickup and collection station drop offs. \$1,797,500 is projected for FY10 residential collection revenues. Of this amount, \$915,000 is a pass through charge for collection service provided by Texas Commercial Waste Management. The second largest revenue source is from Transfer Station fees which are expected to generate another \$710,000 in revenue. The fees collected are paid by customers to haul compactable waste to a landfill in College Station. Revenue from Collection Station fees for non-compactable waste are estimated at \$365,000 and the Recycling Center is expected to generate \$155,000 for FY10.

**SANITATION REVENUE  
BY OPERATIONS**



**SANITATION FUND OVERVIEW**

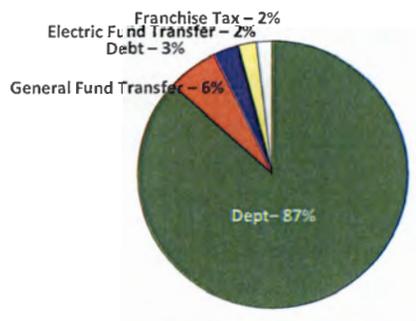
**USES OF OPERATING RESOURCES**

Budgeted resource uses total \$3,025,881. Uses include operating department expenditures, transfers to the General and Electric funds, debt payments and payment of franchise taxes.

**Department Expenditures**

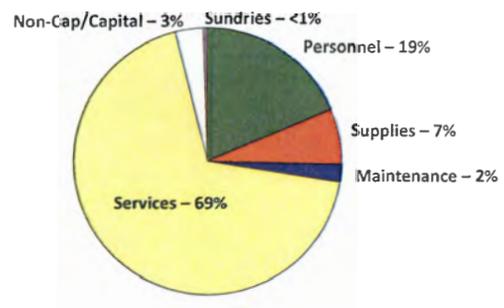
There are four operating departments within the Sanitation Fund - Transfer Station, Collection Station, Recycling Center and Sanitation (Residential) Collection. The combined FY10 budgets for these departments are \$2,623,073. These department budgets account for 87 percent operating resource uses. Personnel costs for salaries and benefits account for 19 percent of department expenditures. There are no staffing changes anticipated in any department. The supplies and maintenance budgets account for 7 percent and 2 percent respectively of overall department expenditures. The most significant budget category is services. The services category is inflated by the \$915,000 commercial collection charge from Texas Commercial Waste Management. Non-capital/capital budgets include \$82,000 in funded Decision Packages.

**2009-10 TOTAL RESOURCE USES**



\$3,025,881

**2009-10 DEPARTMENT EXPENDITURES**



\$2,623,073

**Inter-Fund Transfers**

The Sanitation Fund is projected to transfer \$185,120 to the General Fund and \$64,334 to the Electric Fund in FY10. These transfers are the pro-rated portion of services received by the Water Fund from departments in the General and Electric Funds.

**SANITATION FUND OVERVIEW**

**Debt Service**

Outstanding Sanitation Fund debt service consists of capital lease payments for a haul truck, trash trucks and BVWAC radios. There is \$94,904 budgeted for principal and interest payments in FY10.

**Franchise Tax**

The Water Fund is expected to remit \$58,450 in franchise tax to the General Fund. The tax imitates the charge that would be incurred if the Sanitation Fund was private-sector entity. Franchise tax is calculated at 7 percent of residential collection revenues net of the Texas Commercial Waste Management pass-thru charge.

**WORKING CAPITAL BALANCE**

Projected beginning (ending FY09) Sanitation Fund working capital balance is \$995,673. For FY10, total net revenues are projected at \$7,619. Ending working capital balance is projected to be \$1,003,292.

**DECISION PACKAGES**

Sanitation Fund	New scale/scale house (split w/043)	\$ 20,000	042-Transfer Station	810.00
Sanitation Fund	Change station entry (split w/043)	7,500	042-Transfer Station	802.00
Sanitation Fund	New scale/scale house (split w/042)	20,000	043-Collection Station	810.00
Sanitation Fund	Mulch bagging system	10,000	043-Collection Station	810.00
Sanitation Fund	Change station entry (split w/042)	7,500	043-Collection Station	802.00
Sanitation Fund	Storage building for batteries	8,000	140-Recycling Center	702.00
Sanitation Fund	Dumpster collection hoist	9,000	142-Collection	813.00
Total Sanitation Fund - 106		\$ 82,000		

SANITATION FUND OVERVIEW

DEBT SERVICE SCHEDULE

<u>FYE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2010	84,120	10,784	94,904
2011	80,828	7,242	88,070
2012	71,791	3,554	75,345
2013	3,112	465	3,577
2014	3,219	358	3,577
2015	3,362	215	3,577
2016	3,505	72	3,577

SANITATION FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
<b>REVENUES</b>											
UTILITY											
GARBAGE REVENUE	1,512,368	1,527,434	1,598,336	1,699,257	1,699,257	1,715,144	1,750,000	34,856	2.03%	50,743	2.99%
GARBAGE BAG SALES	11,785	13,889	15,108	15,000	15,000	16,975	17,000	25	0.15%	2,000	13.33%
TRANSFER STATION FEES	632,890	784,620	961,555	993,060	993,060	1,001,064	1,030,000	28,936	2.89%	36,940	3.72%
SANITATION BILLING FEE	22,956	23,559	25,202	25,000	25,000	28,279	28,200	(79)	-0.28%	3,200	12.80%
RECYCLING REVENUE	246,284	276,729	306,872	283,000	283,000	146,516	200,000	53,484	36.50%	(83,000)	-29.33%
STATE SALES TAX	1,586	1,434	1,763	5,000	5,000	4,495	1,800	(2,695)	-59.96%	(3,200)	-64.00%
MISC UTILITY REVENUE	4,134	3,400	1,106	1,200	1,200	1,135	1,200	65	5.73%	0	0.00%
PROPERTY RENTAL	3,364	3,162	2,301	2,300	2,300	2,300	2,300	0	0.00%	0	0.00%
INTEREST	7,418	19,076	22,706	17,000	17,000	5,854	3,000	(2,854)	-48.75%	(14,000)	-82.35%
SALE OF NON CAPITAL ASSET	0	0	765	0	0	0	0	0	-	0	-
WASHINGTON COUNTY - RECYCLING CENTER	0	0	5,000	0	0	0	0	0	-	0	-
MISC OTHER REVENUE	21	2,001	0	0	0	58,122	0	(58,122)	-100.00%	0	-
<b>TOTAL REVENUES</b>	<b>2,442,804</b>	<b>2,655,303</b>	<b>2,940,713</b>	<b>3,040,817</b>	<b>3,040,817</b>	<b>2,979,884</b>	<b>3,033,500</b>	<b>53,616</b>	<b>1.80%</b>	<b>(7,317)</b>	<b>-0.24%</b>
<b>DEPARTMENT EXPENDITURES</b>											
PERSONNEL	383,985	401,950	461,134	475,248	475,248	468,969	487,602	18,633	3.97%	12,354	2.60%
SUPPLIES	173,534	227,683	287,031	283,385	271,684	190,441	174,883	(15,558)	-8.17%	(96,801)	-35.63%
MAINTENANCE	53,448	57,022	55,054	68,550	73,550	68,522	56,450	(12,072)	-17.62%	(17,100)	-23.25%
SERVICES	1,345,947	1,424,065	1,620,046	1,693,817	1,693,817	1,602,967	1,799,617	196,650	12.27%	105,800	6.25%
OTHER NON-CAPITAL	45,015	5,691	12,260	6,500	8,202	8,530	18,000	9,470	111.02%	9,798	119.46%
CAPITAL ASSETS	0	78,475	0	107,000	111,999	94,470	74,000	(20,470)	-21.67%	(37,999)	-33.93%
SUNDRIES	9,863	9,622	11,983	13,048	13,048	11,218	12,521	1,303	11.62%	(527)	-4.04%
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>	<b>2,011,792</b>	<b>2,204,508</b>	<b>2,447,508</b>	<b>2,647,548</b>	<b>2,647,548</b>	<b>2,445,117</b>	<b>2,623,073</b>	<b>177,956</b>	<b>7.28%</b>	<b>(24,475)</b>	<b>-0.92%</b>
<b>OTHER DIRECT EXPENDITURES</b>											
DEBT SERVICE	60,954	80,514	91,327	92,778	92,778	91,327	94,904	3,577	3.92%	2,126	2.29%
FRANCHISE TAX	50,540	55,280	48,092	54,898	54,898	54,898	58,450	3,552	6.47%	3,552	6.47%
OTHER SERVICES	0	0	11,285	0	0	0	0	0	-	0	-
<b>SUBTOTAL OTHER DIRECT EXPENDITURES</b>	<b>111,494</b>	<b>135,793</b>	<b>150,704</b>	<b>147,676</b>	<b>147,676</b>	<b>146,225</b>	<b>153,354</b>	<b>7,129</b>	<b>4.88%</b>	<b>5,678</b>	<b>3.84%</b>
<b>INDIRECT EXPENDITURES</b>											
ADMINISTRATION	70,777	83,451	74,748	0	0	0	0	0	-	0	-
MAINTENANCE	35,627	37,069	40,547	0	0	0	0	0	-	0	-
UTILITY CUSTOMER SERVICE	14,897	15,801	17,402	0	0	0	0	0	-	0	-
FINANCE	24,681	22,802	24,167	0	0	0	0	0	-	0	-
PUBLIC INFORMATION & COMMUNITY SVC	0	0	0	0	0	0	0	0	-	0	-
PUBLIC UTILITIES	12,221	14,038	13,921	0	0	0	0	0	-	0	-
TECHNOLOGY	0	25,981	24,234	0	0	0	0	0	-	0	-
<b>SUBTOTAL INDIRECT EXPENDITURES</b>	<b>158,004</b>	<b>199,142</b>	<b>195,020</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>2,281,291</b>	<b>2,539,444</b>	<b>2,793,232</b>	<b>2,795,224</b>	<b>2,795,224</b>	<b>2,591,342</b>	<b>2,776,427</b>	<b>185,085</b>	<b>7.14%</b>	<b>(18,797)</b>	<b>-0.67%</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>161,514</b>	<b>115,860</b>	<b>147,482</b>	<b>245,593</b>	<b>245,593</b>	<b>388,542</b>	<b>257,073</b>	<b>(131,469)</b>	<b>-33.84%</b>	<b>11,480</b>	<b>4.67%</b>
<b>TRANSFERS IN (OUT)</b>											
TRNF-GENERAL	0	0	0	(187,631)	(187,631)	(175,041)	(185,120)	(10,079)	5.76%	2,511	-1.34%
INTERFUND TRANSFER-ELECTRIC FD	0	0	0	(34,432)	(34,432)	(33,570)	(64,334)	(30,764)	91.64%	(29,902)	86.84%
TRNF-MAIN ST/ECON DEV	0	0	(5,680)	0	0	0	0	0	-	0	-
<b>TOTAL TRANSFERS IN (OUT)</b>	<b>0</b>	<b>0</b>	<b>(5,680)</b>	<b>(222,063)</b>	<b>(222,063)</b>	<b>(208,611)</b>	<b>(249,454)</b>	<b>(40,843)</b>	<b>19.58%</b>	<b>(27,391)</b>	<b>12.33%</b>
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>161,514</b>	<b>115,860</b>	<b>141,802</b>	<b>23,530</b>	<b>23,530</b>	<b>179,931</b>	<b>7,619</b>	<b>(172,312)</b>	<b>-95.77%</b>	<b>(15,911)</b>	<b>-67.62%</b>
<b>NON-CASH/UNBUDGETED</b>											
UNCOLLECTIBLE ACCOUNTS	4,853	7,676	3,782	0	0	0	0	0	-	0	-
DEPRECIATION	84,049	78,669	78,778	0	0	0	0	0	-	0	-
LOSS/GAIN OF FIXED ASSETS	(4,490)	0	0	0	0	0	0	0	-	0	-
<b>TOTAL NON-CASH/UNBUDGETED</b>	<b>84,412</b>	<b>86,345</b>	<b>82,559</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>REVENUES AFTER NON-CASH/UNBUDGETED</b>	<b>77,102</b>	<b>29,514</b>	<b>59,243</b>	<b>23,530</b>	<b>23,530</b>	<b>179,931</b>	<b>7,619</b>	<b>(172,312)</b>	<b>-95.77%</b>	<b>(15,911)</b>	<b>-67.62%</b>
<b>ADJUSTMENTS FOR CAFR*</b>											
ADD BACK CAPITALIZED ASSETS	0	78,475	0								
ADD BACK DEBT PRINCIPAL PAYMENTS	55,353	76,040	75,618								
<b>CAFR AND INCODE PERIOD 13 NET REVENUES</b>	<b>132,455</b>	<b>184,029</b>	<b>134,861</b>								

SANITATION FUND REVENUES

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
		ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
		2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
4-512.00	SALES OF PROPERTY	0	0	0	0	0	0	0	0		0	-
	TOTAL MISCELLANEOUS	0	0	0	0	0	0	0	0		0	-
4-603.20	TRANSFER STATION-CITY COLLECT	0	0	0	0	0	0	0	0		0	-
4-605.00	GARBAGE REVENUES	1,512,368	1,527,434	1,378,629	784,257	784,257	833,522	835,000	1,478	0.18%	50,743	6.47%
4-605.05	AVERAGE MONTHLY PAYMENT	0	0	0	0	0	0	0	0		0	-
4-609.00	RECONNECT FEES	0	0	0	0	0	0	0	0		0	-
4-615.00	GARBAGE REV-COMMERCIAL	0	0	219,707	915,000	915,000	881,622	915,000	33,378	3.79%	0	0.00%
4-620.00	GARBAGE BAG SALES	11,785	13,889	15,108	15,000	15,000	16,975	17,000	25	0.15%	2,000	13.33%
4-630.00	TRNSF STATION-COMMERCIAL	216,168	319,082	433,525	456,993	456,993	388,313	438,000	49,687	12.80%	(18,993)	-4.16%
4-630.10	COLLECTION STATION FEES	282,257	308,309	353,176	359,591	359,591	394,653	365,000	(29,653)	-7.51%	5,409	1.50%
4-630.15	MULCH REVENUE	0	0	0	0	0	0	5,000	5,000		5,000	-
4-630.20	TRNSF STAT-CITY COLL STATION	0	7,223	26,507	25,000	25,000	74,062	54,000	(20,062)	-27.09%	29,000	116.00%
4-630.30	TRNSF STAT-CITY RESID FEES	134,465	150,006	148,347	151,476	151,476	144,036	168,000	23,964	16.64%	16,524	10.91%
4-630.40	SANITATION BILLING FEE	22,956	23,559	25,202	25,000	25,000	28,279	28,200	(79)	-0.28%	3,200	12.80%
4-631.00	DUMPSTER FEE	0	0	0	0	0	0	0	0		0	-
4-632.00	STATE SALES TAX	1,586	1,434	1,763	5,000	5,000	4,495	1,800	(2,695)	-59.96%	(3,200)	-64.00%
4-633.00	DONATIONS-COLL STATION	0	0	0	0	0	0	0	0		0	-
4-650.00	CUSTOMER REPAIR & REPLACE	0	0	0	0	0	0	0	0		0	-
4-680.00	RECYCLING REVENUE	195,845	214,792	219,993	198,000	198,000	115,543	155,000	39,457	34.15%	(43,000)	-21.72%
4-681.00	RECYCLING REVENUE-COLL STAT	50,439	61,937	86,880	85,000	85,000	30,973	45,000	14,027	45.29%	(40,000)	-47.06%
4-690.00	MISCELLANEOUS UTIL REVENUE	4,134	3,400	1,106	1,200	1,200	1,135	1,200	65	5.73%	0	0.00%
4-691.00	PROPERTY RENTAL	3,364	3,162	2,301	2,300	2,300	2,300	2,300	0	0.00%	0	0.00%
	TOTAL UTILITY REVENUES	2,435,366	2,634,226	2,912,243	3,023,817	3,023,817	2,915,908	3,030,500	114,592	3.93%	6,683	0.22%
4-710.00	INTEREST EARNED	0	0	6,112	0	0	334	0	(334)	-100.00%	0	-
4-710.30	INTEREST-TEXPOOL	7,418	19,076	16,594	17,000	17,000	5,520	3,000	(2,520)	-45.65%	(14,000)	-82.35%
4-720.00	INSURANCE PROCEEDS	0	0	0	0	0	0	0	0		0	-
4-730.00	GRANT RECEIPTS	0	2,000	0	0	0	7,816	0	(7,816)	-100.00%	0	-
4-760.10	WASH COUNTY-RECYCLING CTR	0	0	5,000	0	0	0	0	0		0	-
4-765.00	MISC REV	0	0	0	0	0	0	0	0		0	-
4-770.00	RENTAL INCOME	0	0	0	0	0	0	0	0		0	-
4-775.00	DONATIONS	0	0	0	0	0	0	0	0		0	-
4-790.00	MISC OTHER REVENUE	21	1	0	0	0	6	0	(6)	-100.00%	0	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	0	0	0	0	0	50,300	0	(50,300)	-100.00%	0	-
4-790.61	SALE OF NON CAPITAL ASSETS	0	0	765	0	0	0	0	0		0	-
	TOTAL MISCELLANEOUS REVENUE	7,439	21,077	28,471	17,000	17,000	63,976	3,000	(60,976)	-95.31%	(14,000)	-82.35%
	TOTAL REVENUES	2,442,804	2,655,303	2,940,713	3,040,817	3,040,817	2,979,884	3,033,500	53,616	1.90%	(7,317)	-0.24%
<b>ADJUSTMENTS FOR CAFR*</b>												
5-042-406.61	COLL ST/CITY RESI FEE CONTF	0	(157,229)	(174,854)								
	TOTAL REVENUES ADJUSTED	2,442,804	2,498,074	2,765,859								

**DEPT 042 – TRANSFER STATION DEPARTMENT**

**\$684,752**



The City of Brenham Transfer Station opened in 1993 as an alternative method to land filling municipal solid waste in Washington County. At the Transfer Station compactable, solid waste is accepted and transferred to large transfer trailers which are then hauled to the BSWMA Landfill in College Station, Texas. In addition to the City of Brenham, the Transfer Station customers include the City of Bellville, Texas Commercial Waste, BFI, and two local rural waste collectors. The Transfer Station operates three trucks and four trailers. On average, three trips per day are made to the BSWMA Landfill, with total load maximized at 20 tons. Rates at the Transfer Station range from \$37.50 to \$39.50 per ton.

The Transfer Station operates three trucks and four trailers. On average, three trips per day are made to the BSWMA Landfill, with total load maximized at 20 tons. Rates at the Transfer Station range from \$37.50 to \$39.50 per ton.

**BUDGET HIGHLIGHTS**

**STAFFING (FTES)**

Personnel	\$ 134,015
Supplies	45,000
Maintenance	27,600
Services	446,137
Non-Capital	0
Capital	27,500
Sundries	4,500
<b>Total</b>	<b>\$ 684,752</b>

Superintendent	0.25
Transfer Driver	2.00
Station Attendant	0.50
<b>Total</b>	<b>2.75</b>

DEPT 042 – TRANSFER STATION DEPARTMENT

GOALS AND OBJECTIVES

Department goals and objectives align best with the City’s strategic objective for City Services .

-  Maximize each load that is hauled at approximately 20 tons;
-  Direct majority of waste that is brought into the Collection Station to the Transfer Station to eliminate roll-offs by 3<sup>rd</sup> party; and
-  Provide continual upkeep and maintenance on all fleet associated with the Transfer Station to ensure durability and representation of the City of Brenham.

PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
Tons hauled to landfill	14,011	17,394	16,350	16,000
Trips to landfill	707	873	830	850

## DEPT 042 – TRANSFER STATION DEPARTMENT

## DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
VE/EQ	New scale/scale house (1/2 cost)	20,000	810.00
INFRA	Change station entry (1/2 cost)	7,500	802.00

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
VE/EQ	Replace transfer truck	85,000	2011
VE/EQ	Replace haul trailer	62,000	2012
VE/EQ	Enclose unloading area	20,000	2013

DEPT 042 – TRANSFER STATION DEPARTMENT

FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/DEC	%	INC/DEC	%
5-042-101.00 SALARIES & WAGES	83,050	85,069	94,393	97,923	97,923	102,322	89,628	(12,697)	-12.41%	(8,298)	-8.47%
5-042-102.00 OVERTIME PAY	10,954	7,581	7,040	8,000	8,000	5,587	5,500	(87)	-1.56%	(2,500)	-31.25%
5-042-103.00 OASDI/MEDICARE	7,290	7,262	7,853	8,414	8,414	7,914	7,198	(716)	-9.62%	(1,261)	-14.99%
5-042-103.02 MATCHING RETIREMENT	8,593	10,087	10,967	10,270	10,270	10,244	8,629	(1,615)	-15.77%	(1,641)	-15.98%
5-042-105.00 LONGEVITY PAY	2,361	2,491	2,574	2,743	2,743	2,254	2,329	65	2.88%	(424)	-15.46%
5-042-105.01 EDUCATION/MISCELLANEOUS	1,010	1,241	1,200	1,200	1,200	1,200	1,200	0	0.00%	0	0.00%
5-042-105.02 OTHER PAY	152	494	0	0	0	51	0	(51)	-100.00%	0	-
5-042-105.03 STANDBY	0	0	0	0	0	0	0	0	-	0	-
5-042-106.00 LIFE INSURANCE	15,906	15,094	15,647	16,851	16,851	18,319	16,107	(2,172)	-11.88%	(704)	-4.18%
5-042-106.01 LIFE INSURANCE	397	398	332	384	384	443	416	(27)	-6.03%	32	8.33%
5-042-106.02 LONG TERM DISABILITY	156	159	164	190	190	217	200	(17)	-7.82%	10	5.26%
5-042-107.00 WORKERS' COMPENSATION	4,221	1,849	2,247	3,605	3,605	3,372	2,846	(546)	-16.13%	(779)	-21.61%
5-042-116.00 SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-042-118.00 ACCRUED COMP TIME	(267)	(825)	2,867	0	0	0	0	0	-	0	-
TOTAL PERSONNEL	133,823	130,900	145,283	149,580	149,580	151,923	134,058	(17,908)	-11.77%	(15,565)	-10.41%
5-042-201.00 CHEMICALS	0	0	0	0	0	0	0	0	-	0	-
5-042-202.00 FUEL	54,855	64,601	118,931	121,893	116,068	65,614	40,000	(25,614)	-39.0%	(76,068)	-65.54%
5-042-203.00 TOOLS/SMALL EQUIPMENT	213	337	2,636	500	500	440	500	60	13.6%	0	0.00%
5-042-205.00 OFFICE SUPPLIES	554	177	50	300	300	304	300	(4)	-1.3%	0	0.00%
5-042-206.00 EMPLOYEE RELATIONS	260	131	197	300	300	250	300	50	20.0%	0	0.00%
5-042-207.00 REPRODUCTION & PRINTING	577	258	537	1,100	1,100	300	700	450	150.0%	(350)	-31.82%
5-042-208.00 CLOTHING	1,140	929	1,103	1,200	1,200	908	1,000	92	10.14%	(200)	-16.67%
5-042-210.00 BOTANICAL & AGRICULTURAL	17	13	74	200	200	0	200	200	100.0%	0	0.00%
5-042-211.00 CLEANING AND JANITORIAL	214	391	265	500	500	478	500	22	4.40%	0	0.00%
5-042-212.00 COMPUTER SUPPLIES	22	0	658	0	0	0	0	0	-	0	-
5-042-213.00 COMMUNICATIONS EQUIPMENT	27	84	436	400	400	200	200	0	0.00%	(200)	-50.00%
5-042-218.00 PHOTOGRAPHY	0	0	0	0	0	0	0	0	-	0	-
5-042-221.00 SAFETY/FIRST AID SUPPLIES	116	92	516	400	400	397	400	3	0.75%	0	0.00%
5-042-223.00 SMALL APPLIANCES	215	0	15	100	100	0	750	150	150.0%	50	50.00%
5-042-250.00 OTHER SUPPLIES	291	481	474	700	1,525	1,100	200	(400)	-36.3%	(825)	-54.10%
TOTAL SUPPLIES	58,501	67,493	125,902	127,593	122,593	69,991	45,000	(24,991)	-35.1%	(77,593)	-63.29%
5-042-303.00 VEHICLES/LARGE EQUIPMENT	25,840	33,314	28,715	32,000	32,000	31,485	25,000	(6,485)	-20.2%	(7,000)	-21.88%
5-042-304.00 MACHINERY/EQUIPMENT	123	177	148	200	200	100	200	100	100.0%	0	0.00%
5-042-309.00 COMMUNICATION/PHOTO EQUIP	0	0	0	50	50	0	0	0	-	(50)	-100.00%
5-042-310.00 LAND/GROUNDS	0	151	206	3,200	3,200	3,007	1,000	(1,507)	-50.2%	(1,700)	-53.13%
5-042-312.00 BUILDINGS/APPLIANCES	712	112	476	500	500	269	500	231	85.7%	0	0.00%
5-042-350.00 OTHER MAINTENANCE	624	139	154	300	300	500	400	(100)	-20.0%	100	33.33%
TOTAL MAINTENANCE	27,299	33,892	29,699	36,250	36,250	35,361	27,400	(7,761)	-21.5%	(8,650)	-23.86%
5-042-401.00 ELECTRICAL	2,426	2,389	3,094	3,199	3,199	2,881	2,112	(69)	-2.4%	(387)	-12.10%
5-042-402.00 AUDITS/CONSULTANTS FEES	120	120	270	200	200	200	0	0	0.0%	0	0.00%
5-042-406.60 TRNSF STATION/LANDFILL FEE	157,995	218,870	287,247	288,120	288,120	285,695	442,000	156,305	54.1%	153,880	53.41%
5-042-406.61 COLL ST/CITY RESI FEE CONTRA	0	0	0	0	0	0	0	0	-	0	-
5-042-409.00 ADVERTISEMENTS	164	0	0	500	500	300	400	0	0.0%	(200)	-40.00%
5-042-409.10 PUBLIC ED/INFORMATION	0	0	0	300	300	100	0	0	0.0%	(200)	-66.67%
5-042-410.00 PHYSICALS	0	0	0	150	150	0	0	0	-	(150)	-100.00%
5-042-422.00 CONTRACT LABOR	0	0	0	0	0	0	0	0	-	0	-
5-042-422.20 CONTAINER SERVICE	0	0	0	0	0	0	0	0	-	0	-
5-042-424.00 SERVICE CONTRACTS	33	1,133	1,000	800	800	800	825	(175)	-21.8%	(175)	-21.88%
5-042-450.00 OTHER SERVICES	595	163	0	0	0	65	800	35	5.3%	100	10.00%
TOTAL SERVICES	161,333	222,655	291,611	293,269	293,269	290,041	446,337	156,096	53.8%	152,868	52.13%
5-042-710.00 MACHINERY/EQUIPMENT	0	1,499	0	0	0	0	0	0	-	0	-
5-042-712.00 OFFICE FURNITURE/EQUIPMENT	6,000	0	0	0	0	0	0	0	-	0	-
5-042-715.00 OTHER CAPITAL	15,867	0	0	0	0	0	0	0	-	0	-
TOTAL NON-CAPITAL	21,867	1,499	0	0	0	0	0	0	-	0	-
5-042-802.00 BUILDINGS/BUILDING IMPROVEMENT	0	0	0	0	0	0	7,500	7,500	-	7,500	-
5-042-810.00 MACHINERY/EQUIPMENT	0	0	0	0	0	0	20,000	20,000	-	20,000	-
5-042-813.00 VEHICLES	0	55,427	0	59,000	59,000	57,272	0	(57,272)	-100.0%	(59,000)	-100.00%
TOTAL CAPITAL	0	55,427	0	59,000	59,000	57,272	27,500	(29,772)	-50.3%	(31,500)	-53.39%
5-042-901.00 LIAB/CASUALTY INSURANCE	1,830	3,604	3,248	3,986	3,986	4,000	4,000	0	0.0%	14	0.35%
5-042-908.00 SEMINARS/MEMBERSHIP/TRAVE	750	0	1,048	500	500	200	500	300	150.0%	0	0.00%
5-042-908.10 MILEAGE	0	0	112	0	0	0	0	0	-	0	-
5-042-932.50 ADVISORY COUNCIL	0	0	0	0	0	0	0	0	-	0	-
5-042-949.00 UNEMPLOYMENT BENEFITS	0	0	0	0	0	0	0	0	-	0	-
5-042-950.00 OTHER SUNDRY	0	0	0	200	200	0	0	0	-	(200)	-100.00%
TOTAL SUNDRIES	2,579	3,604	4,408	4,686	4,686	4,200	4,500	300	1.4%	(186)	-3.97%
TOTAL DEPARTMENT	405,402	515,470	596,903	670,378	665,378	608,788	687,752	75,964	1.46%	19,374	2.91%
<b>ADJUSTMENTS FOR CAFR*</b>											
5-042-406.61 COLL ST/CITY RESI FEE CONTRA	0	(157,229)	(174,854)								
TOTAL SERVICES ADJUSTED	161,333	65,426	116,757								
5-042-813.00 VEHICLES CAPITALIZED	0	(55,427)	0								
TOTAL CAPITAL ADJUSTED	0	0	0								
TOTAL DEPARTMENT ADJ	405,402	302,814	422,049								

DEPT 043 – COLLECTION STATION DEPARTMENT

\$359,275



The Citizens Collection Station collects non-compactable waste from residents, businesses and contractors. This waste is assessed a \$70.00 per ton fee and is discarded in four roll-off containers that are strategically placed at the center for easy disposal. The four roll-off containers are supplied and picked up by Texas Commercial Waste and taken to the BSWMA landfill in College Station, Texas. The Collection Station accepts solid waste, scrap metal, construction and demolition

debris (except for cement and bricks), brush and yard debris. Used tires along with computers and computer accessories are also accepted at the station and eventually recycled. The Collection Station also provides Municipal Mulch to residential and commercial customers. Municipal Mulch is produced by grinding brush that is brought into the Collection Station by citizens, businesses, and contractors through the Diamond Z grinder. The product is eventually sold at \$20.00 per ton.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 119,869	Superintendent	0.25
Supplies	21,389	Driver Equip Operator	1.50
Maintenance	17,000	Attendant	1.08
Services	161,224		<hr/>
Non-Capital	0	Total	2.83
Capital	37,500		
Sundries	2,293		
	<hr/>		
Total	\$ 359,275		

DEPT 043 – COLLECTION STATION DEPARTMENT

GOALS AND OBJECTIVES

Department goals and objectives align best with the City’s strategic objective for City Services .

-  Elevate mulch sales by integrating a mulch bagging system;
-  Promote more green wood recycling; and
-  Divert solid waste from the Collection Station to the Transfer Station in order to eliminate use of third party roll-offs.

PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
Tons of mulch sold	1,913	2,246	4,400	5,000
Tons of metal recycled	388	379	353	375
Total # of tickets processed	28,387	35,470	37,694	39,600

DEPT 043 – COLLECTION STATION DEPARTMENT

DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
VE/EQ	New scale/scale house (1/2 cost)	20,000	810.00
VE/EQ	Mulch bagging system	10,000	810.00
INFRA	Change station entry (1/2 cost)	7,500	802.00

DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
VE/EQ	New roll-off truck & 5 containers	120,000	2011

DEPT 043 – COLLECTION STATION DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
		ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET		
		2006	2007	2008				INC/(DEC)	%	INC/(DEC)	%	
5-043-101.00	SALARIES & WAGES	32,177	33,298	41,045	42,165	42,165	49,497	33,435	67.5%	40,767	96.68%	
5-043-102.00	OVERTIME PAY	899	3,316	2,522	1,500	1,500	1,864	636	34.1%	1,000	66.67%	
5-043-103.00	OASDI/MEDICARE	2,532	2,851	3,358	3,492	3,492	3,731	2,440	65.4%	2,679	76.72%	
5-043-103.02	MATCHING RETIREMENT	2,618	3,538	4,044	3,640	3,640	4,118	3,551	86.2%	4,029	110.69%	
5-043-105.00	LONGEVITY PAY	640	613	649	706	706	729	313	42.9%	336	47.59%	
5-043-105.01	EDUCATION/MISCELLANEOUS	1,010	1,241	1,200	1,200	1,200	1,200	0	0.0%	0	0.00%	
5-043-105.02	OTHER PAY	114	62	0	50	50	0	0	-	(50)	-100.00%	
5-043-105.03	STANDBY	0	0	0	0	0	0	0	-	0	-	
5-043-106.00	MEDICAL INSURANCE	5,255	5,986	6,644	7,050	7,050	8,004	7,985	99.7%	8,939	126.79%	
5-043-106.01	LIFE INSURANCE	116	116	96	138	138	128	198	154.6%	188	136.23%	
5-043-106.02	LONG TERM DISABILITY	46	47	47	68	68	64	97	151.5%	93	136.76%	
5-043-107.00	WORKERS' COMPENSATION	1,324	573	683	1,484	1,484	890	989	111.1%	395	26.62%	
5-043-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	-	0	-	
	TOTAL PERSONNEL	46,731	51,641	60,287	61,493	61,493	70,225	49,644	70.6%	58,376	94.93%	
5-043-202.00	FUEL	11,137	14,300	22,876	18,496	17,671	17,000	2,089	12.2%	1,418	8.02%	
5-043-203.00	TOOLS/SMALL EQUIPMENT	91	403	1,628	500	500	496	4	0.8%	0	0.00%	
5-043-205.00	OFFICE SUPPLIES	68	100	29	200	200	232	(82)	-35.3%	(50)	-25.00%	
5-043-206.00	EMPLOYEE RELATIONS	300	322	342	300	300	400	(100)	-25.0%	0	0.00%	
5-043-207.00	REPRODUCTION & PRINTING	472	461	737	900	900	500	(400)	-20.0%	(500)	-55.56%	
5-043-208.00	CLOTHING	324	74	167	200	200	150	(50)	-33.3%	(100)	-50.00%	
5-043-210.00	BOTANICAL & AGRICULTURAL	100	100	166	200	200	50	(150)	-300.0%	0	0.00%	
5-043-211.00	CLEANING AND JANITORIAL	239	207	39	200	200	150	(50)	-33.3%	(100)	-50.00%	
5-043-212.00	COMPUTER SUPPLIES	0	5	519	0	0	0	0	-	0	-	
5-043-213.00	COMMUNICATIONS EQUIPMENT	0	0	0	0	0	50	(50)	-100.0%	0	-	
5-043-221.00	SAFETY AND FIRST AID	80	14	136	200	200	225	(75)	-33.3%	(50)	-25.00%	
5-043-223.00	SMALL APPLIANCES	215	0	0	0	0	0	0	-	0	-	
5-043-250.00	OTHER SUPPLIES	444	410	364	400	1,225	1,200	(800)	-66.6%	(825)	-67.35%	
	TOTAL SUPPLIES	13,470	16,396	27,004	21,596	21,596	20,453	936	4.5%	(207)	-0.96%	
5-043-303.00	VEHICLES/LARGE EQUIPMENT	9,636	9,367	12,511	12,250	17,250	18,000	(3,000)	-16.6%	(2,250)	-13.04%	
5-043-304.00	MACHINERY/SMALL EQUIPMENT	7	236	34	100	100	0	100	-	0	0.00%	
5-043-309.00	COMMUNICATION/PHOTOGRAPHY EQ	0	0	0	0	0	0	0	-	0	-	
5-043-310.00	LAND/GROUNDS	0	0	132	3,250	3,250	3,176	(1,676)	-52.2%	(1,750)	-53.85%	
5-043-312.00	BUILDINGS/APPLIANCES	71	30	0	500	500	205	(5)	-2.4%	(300)	-60.00%	
5-043-350.00	OTHER MAINTENANCE	2,280	30	2	200	200	500	(300)	-60.0%	0	0.00%	
	TOTAL MAINTENANCE	11,994	9,663	12,679	16,300	21,300	21,881	(4,881)	-22.3%	(4,300)	-20.19%	
5-043-401.00	ELECTRICAL	2,307	1,702	1,610	1,957	1,957	1,726	(152)	-8.8%	(383)	-19.57%	
5-043-402.00	AUDITS/CONSULTANTS FEES	0	0	0	0	0	60	(60)	-100.0%	0	-	
5-043-406.60	DISPOSAL FEES	0	7,223	26,507	25,000	25,000	27,383	54,000	26,617	97.7%	29,000	116.00%
5-043-406.70	TRANSFER STATION FEES	0	0	0	0	0	0	0	-	0	-	
5-043-409.00	ADVERTISEMENTS	0	0	303	300	300	750	(40)	-46.6%	100	33.33%	
5-043-409.10	PUBLIC ED/INFORMATION	0	799	522	300	300	250	(50)	-20.0%	0	0.00%	
5-043-410.00	PHYSICALS	0	112	231	150	150	0	0	-	(150)	-100.00%	
5-043-413.00	DAMAGE CLAIMS	0	0	0	150	150	0	150	-	0	0.00%	
5-043-422.00	CONTRACT LABOR	0	6,953	0	0	0	0	0	-	0	-	
5-043-422.20	CONTAINER SERVICE	137,967	126,018	151,550	120,000	120,000	118,164	(23,164)	-19.4%	(25,000)	-20.83%	
5-043-424.00	SERVICE CONTRACTS	33	1,113	1,250	800	800	600	200	33.3%	0	0.00%	
5-043-450.00	OTHER SERVICES	4,746	8,131	5,430	6,300	6,300	10,942	(1,942)	-17.2%	2,700	42.86%	
	TOTAL SERVICES	145,054	152,049	187,403	154,957	154,957	159,875	1,349	0.9%	6,267	4.04%	
5-043-710.00	MACHINERY/EQUIPMENT	0	1,500	0	0	0	0	0	-	0	-	
5-043-712.00	OFFICE FURNITURE/EQUIPMENT	1,000	0	0	0	0	0	0	-	0	-	
5-043-715.00	OTHER CAPITAL	6,527	0	0	0	0	0	0	-	0	-	
	TOTAL NON-CAPITAL	7,527	1,500	0	0	0	0	0	-	0	-	
5-043-802.00	BUILDINGS/BUILDING IMPROVEMENT	0	0	0	48,000	48,000	37,198	(29,698)	-79.4%	(40,500)	-84.38%	
5-043-810.00	MACHINERY/EQUIPMENT	0	0	0	0	0	0	30,000	-	30,000	-	
5-043-813.00	VEHICLES/LARGE EQUIPMENT	0	0	0	0	0	0	0	-	0	-	
5-043-815.00	OTHER CAPITAL	0	0	0	0	0	0	0	-	0	-	
	TOTAL CAPITAL	0	0	0	48,000	48,000	37,198	302	0.4%	(10,500)	-21.88%	
5-043-901.00	LIAB/CASUALTY INSURANCE	1,607	1,691	2,372	2,430	2,430	1,693	0	0.0%	(737)	-30.33%	
5-043-908.00	SEMINARS/MEMBERSHIP/TRAVEL	0	0	425	500	500	306	194	63.0%	0	0.00%	
5-043-950.00	OTHER SUNDRY	88	38	0	100	100	45	55	122.2%	0	0.00%	
	TOTAL SUNDRY	1,695	1,729	2,798	3,030	3,030	2,044	249	12.8%	(737)	-24.32%	
	TOTAL DEPARTMENT	226,470	232,978	290,170	305,376	311,376	311,676	47,599	15.5%	48,899	15.75%	

DEPT 140 – RECYCLING DEPARTMENT

\$159,459



Since 1999, the City of Brenham has operated and maintained the Brenham Recycling Center located at 307 South Market Street. The center is a full-time operation that accepts recyclable materials from residents, businesses and other organizational groups. Materials accepted at the center include cardboard, aluminum and tin cans, newspaper, magazines, plastics, oil and oil filters, automotive batteries, dry cell batteries, ink jet cartridges, used cooking oil and cell

phones. The City also coordinates a cardboard recycling route which includes approximately 80 businesses throughout the Brenham area. The center is open from 8:00 AM to 5:00 PM, Monday thru Friday and 8:00 AM to 1:00 PM on Saturday. The Recycling Center is currently operated by two full-time employees.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 94,511	Superintendent	0.25
Supplies	10,025	Maintenance Worker I	1.00
Maintenance	5,850	Attendant	1.00
Services	32,701		<hr/>
Non-Capital	14,800	Total	2.25
Capital	0		
Sundries	<u>1,572</u>		
Total	\$ 159,459		

## DEPT 140 – RECYCLING DEPARTMENT

## GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services .

-  Increase the amount of material brought into the Recycling Center;
-  Continue to educate the public on the importance of recycling to keep materials from being dumped into a landfill;
-  Continue to promote recycling by passing out recycling bins to school children in order to increase recycling in households; and
-  Provide cardboard recycling containers to new construction sites.

## PERFORMANCE MEASURES

FACTOR	FY07A	FY08A	FY09P	FY10B
Recycled (tons):				
- Cardboard	593	575	601	605
- Scrap metal	415	379	353	375
- Mixed paper	203	214	213	215
- Glass	105	114	136	136
- Newspaper	256	249	207	210
- Aluminum	54	43	52	52
- Plastic	32	13	51	51
Number of:				
- Batteries	633	456	598	598

## DEPT 140 – RECYCLING DEPARTMENT

## DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
INFRA	Storage building for batteries	8,000	702.00

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
VE/EQ	Additional baler for colored plastic	18,000	2011
VE/EQ	Two new recycling trailers	30,000	2012
INFRA	Erect retaining wall & privacy fence	12,000	2013

DEPT 140 – RECYCLING DEPARTMENT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET VS 2009 PROJECTED RESULTS		2010 ADOPTED BUDGET VS 2009 AMENDED BUDGET		
		ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	# NC/(DEC)	%	# NC/(DEC)	%
		2006	2007	2008								
5-140-101.00	SALARIES & WAGES	53,813	55,351	58,466	62,859	62,859	60,024	62,798	2,774	4.6%	(61)	-0.10%
5-140-102.00	OVERTIME PAY	229	1,486	1,655	1,500	1,500	1,758	1,500	(258)	-14.6%	0	0.00%
5-140-103.00	OASDI/MEDICARE	4,084	4,340	4,541	5,099	5,099	4,473	4,808	330	7.3%	(296)	-5.81%
5-140-103.02	MATCHING RETIREMENT	5,328	6,247	6,468	6,172	6,172	5,929	5,808	(110)	-1.8%	(353)	-5.72%
5-140-105.00	LONGEVITY PAY	913	822	808	942	942	840	1,000	187	22.2%	85	9.02%
5-140-105.01	EDUCATION/MISCELLANEOUS	1,010	1,241	1,200	1,200	1,200	1,200	1,200	0	0.0%	0	0.00%
5-140-105.02	OTHER PAY	0	38	0	0	0	0	0	0	-	0	-
5-140-105.03	STANDBY	0	0	0	0	0	0	0	0	-	0	-
5-140-106.00	MEDICAL INSURANCE	14,080	12,366	13,162	14,581	14,581	12,739	15,455	2,716	21.3%	874	5.99%
5-140-106.01	LIFE INSURANCE	273	260	225	243	243	216	200	33	15.2%	6	2.47%
5-140-106.02	LONG TERM DISABILITY	109	104	111	120	120	107	100	13	14.9%	3	2.50%
5-140-107.00	WORKERS' COMPENSATION	2,876	1,372	1,593	2,204	2,204	1,691	1,500	(154)	-9.3%	(657)	-30.26%
5-140-116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	0	-	0	-
5-140-118.00	ACCRUED COMP TIME	(107)	328	(1,561)	0	0	0	0	0	-	0	-
	TOTAL PERSONNEL	82,606	83,956	86,669	94,920	94,920	88,977	94,500	5,534	6.2%	(409)	-0.43%
5-140-202.00	FUEL	3,032	3,622	5,343	4,521	4,521	3,171	3,500	329	10.3%	(1,021)	-22.58%
5-140-203.00	TOOLS/SMALL EQUIPMENT	124	196	431	400	400	242	300	58	23.9%	(100)	-25.00%
5-140-205.00	OFFICE SUPPLIES	58	30	7	200	200	136	100	14	10.2%	(50)	-25.00%
5-140-206.00	EMPLOYEE RELATIONS	602	854	504	700	700	557	600	43	7.7%	(100)	-14.29%
5-140-207.00	REPRODUCTION & PRINTING	0	362	36	800	800	200	500	300	150.0%	(300)	-37.50%
5-140-208.00	CLOTHING	608	403	650	700	700	448	600	152	33.9%	(100)	-14.29%
5-140-210.00	BOTANICAL & AGRICULTURAL	69	56	29	100	100	13	100	87	669.2%	0	0.00%
5-140-211.00	CLEANING AND JANITORIAL	737	801	507	600	600	314	400	86	27.3%	(200)	-33.33%
5-140-212.00	COMPUTER SUPPLIES	150	0	519	0	0	17	1.65	1,608	9458.8%	1,625	-
5-140-213.00	COMMUNICATIONS EQUIPMENT	60	535	601	3,200	(1)	125	0	(125)	-100.0%	1	-100.00%
5-140-218.00	PHOTOGRAPHY	0	0	0	0	0	0	0	0	-	0	-
5-140-221.00	SAFETY/FIRST AID SUPPLIES	1	145	240	250	250	130	200	120	92.3%	0	0.00%
5-140-223.00	SMALL APPLIANCES	91	0	96	100	100	0	0	0	-	(100)	-100.00%
5-140-250.00	OTHER SUPPLIES	1,099	5,305	7,623	2,000	2,000	1,213	2,000	787	64.8%	0	0.00%
	TOTAL SUPPLIES	6,630	12,310	16,588	13,571	10,370	6,566	10,000	3,439	52.0%	(345)	-3.33%
5-140-303.00	VEHICLES/LARGE EQUIPMENT	1,677	767	1,432	2,000	2,000	1,740	2,000	260	14.9%	0	0.00%
5-140-304.00	MACHINERY/EQUIPMENT	1,060	199	1,184	2,500	2,500	1,402	2,500	1,098	78.3%	0	0.00%
5-140-309.00	COMMUNICATION/PHOTO EQUIP	0	0	0	0	0	0	0	0	-	0	-
5-140-310.00	LAND/GROUNDS	3,035	0	300	500	500	360	500	140	38.8%	0	0.00%
5-140-312.00	BUILDINGS/APPLIANCES	57	621	924	2,200	1,796	1,796	200	(1,546)	-86.0%	(1,950)	-88.64%
5-140-350.00	OTHER MAINTENANCE	28	1,225	305	600	600	920	600	(320)	-34.7%	0	0.00%
	TOTAL MAINTENANCE	5,857	2,813	4,146	7,800	7,800	6,218	5,800	(368)	-5.9%	(1,950)	-25.00%
5-140-401.00	ELECTRICAL	2,841	2,717	3,110	3,636	3,636	3,252	2,900	(258)	-7.9%	(642)	-17.66%
5-140-402.00	AUDITS/CONSULTANTS FEES	120	120	120	150	150	150	0	(150)	-100.0%	(150)	-100.00%
5-140-405.00	WATER	145	157	161	250	250	307	200	(17)	-5.5%	40	16.00%
5-140-406.00	SEWER	178	198	212	250	250	382	300	(65)	-17.0%	67	26.80%
5-140-409.00	ADVERTISEMENTS	0	40	129	150	150	577	600	23	3.5%	450	300.00%
5-140-409.10	PUBLIC ED/INFORMATION	178	110	120	200	200	100	500	400	400.0%	300	150.00%
5-140-410.00	PHYSICALS	0	112	116	150	150	118	0	(118)	-100.0%	(150)	-100.00%
5-140-422.00	CONTRACT LABOR	0	0	0	0	0	0	0	0	-	0	-
5-140-422.20	CONTAINER SERVICE	635	0	1,796	1,000	1,000	2,119	2,500	381	17.5%	1,500	150.00%
5-140-424.00	SERVICE CONTRACTS	33	0	0	0	0	0	0	0	-	0	-
5-140-440.00	RECYCLING-ALUMINUM	37,809	30,307	20,648	35,000	35,000	25,441	25,000	(441)	-1.2%	(10,000)	-28.57%
5-140-450.00	OTHER SERVICES	1,196	801	15	500	500	257	500	243	94.5%	0	0.00%
	TOTAL SERVICES	43,135	34,561	26,426	41,286	41,286	32,703	32,000	(2)	-0.1%	(8,585)	-20.79%
5-140-702.00	BUILDINGS/BUILDING IMPROVEMENT	0	0	0	0	0	0	8,000	8,000	-	8,000	-
5-140-710.00	MACHINERY/EQUIPMENT	1,617	2,692	0	0	0	0	0	0	-	0	-
5-140-712.00	OFFICE FURNITURE/EQUIPMENT	1,174	0	0	0	0	0	0	0	-	0	-
5-140-714.00	RADIOS/RADAR/VIDEO CAMERAS	0	0	0	0	1,702	1,702	1,000	98	5.8%	98	5.76%
5-140-715.00	OTHER CAPITAL	5,805	0	12,260	6,500	6,500	6,828	5,000	(1,828)	-26.6%	(1,500)	-23.08%
	TOTAL NON-CAPITAL	8,596	2,692	12,260	6,500	8,202	8,530	14,000	6,270	73.1%	6,598	80.44%
5-140-810.00	MACHINERY/EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-
5-140-813.00	VEHICLES/EQUIPMENT	0	23,048	0	0	0	0	0	0	-	0	-
5-140-814.00	RADIOS/RADAR/VIDEO CAMERAS	0	0	0	0	4,999	0	0	0	-	(4,999)	-100.00%
	TOTAL CAPITAL	0	23,048	0	0	4,999	0	0	0	-	(4,999)	-100.00%
5-140-901.00	LIAB/CASUALTY INSURANCE	742	551	681	745	745	1,145	1,000	27	2.3%	427	57.32%
5-140-908.00	SEMINARS/MEMBERSHIP/TRAVE	0	83	361	300	300	118	300	182	154.8%	0	0.00%
5-140-908.10	MILEAGE	0	0	82	0	0	0	0	0	-	0	-
5-140-950.00	OTHER SUNDRIES	12	97	0	100	100	0	300	100	-	0	0.00%
	TOTAL SUNDRIES	754	731	1,124	1,145	1,145	1,263	1,000	309	24.4%	427	37.29%
	TOTAL DEPARTMENT	147,578	160,110	147,213	165,222	168,722	144,257	159,699	15,202	10.3%	(9,263)	-5.49%
<b>ADJUSTMENTS FOR CAFR*</b>												
5-140-813.00	VEHICLES CAPITALIZED	0	(23,048)	0								
	TOTAL CAPITAL ADJUSTED	0	0	0								
	TOTAL DEPARTMENT ADJ	147,578	137,062	147,213								

**DEPT 142 – RESIDENTIAL COLLECTION DEPARTMENT**

**\$1,419,587**



The Sanitation Collection Department provides curb side garbage collection to approximately 5,000 customers. Curbside collection is provided to residents twice a week with routes on Monday/Thursday and Tuesday/Friday. In January and July, City crews distribute garbage bags to residents who utilize the sanitation service. Every Wednesday, the Sanitation Collection Department offers brush pickup to City residents on an on-call basis. City drivers

are assisted by temporary collectors in the delivery of garbage pickup.

<b>BUDGET HIGHLIGHTS</b>		<b>STAFFING (FTES)</b>	
Personnel	\$ 139,207	Superintendent	0.25
Supplies	98,469	Driver	2.00
Maintenance	6,000	Equip Op/Driver	0.50
Services	1,159,555		<hr/>
Non-Capital	3,200	Total	2.75
Capital	9,000		
Sundries	4,156		
	<hr/>		
Total	\$ 1,419,587		

**DEPT 142 – RESIDENTIAL COLLECTION DEPARTMENT**

**GOALS AND OBJECTIVES**

Department goals and objectives align best with the City’s strategic objective for City Services .

-  Establish a schedule to balance collection days due to the service area expansion created by annexation and subdivision growth; and
-  Provide collection truck drivers with continuing driver education training.

**PERFORMANCE MEASURES**

FACTOR	FY07A	FY08A	FY09P	FY10B
Customers served	4,704	4,857	4,988	5,050
Tons collected	4,020	4,047	4,052	4,055

## DEPT 142 – RESIDENTIAL COLLECTION DEPARTMENT

## DECISION PACKAGES FUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
VE/EQ	Dumpster collection hoist	9,000	813.00

## DECISION PACKAGES UNFUNDED

CATEGORY	DESCRIPTION	\$BUDGETED	ACCOUNT
NA	None		

## STRATEGIC PLAN – CIP

CATEGORY	DESCRIPTION	\$ESTIMATE	YEAR
VE/EQ	Replace trash collection truck (Unit 233)	110,000	2014

DEPT 142 – RESIDENTIAL COLLECTION DEPARTMENT

FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
5-142-101.00 SALARIES & WAGES	74,870	87,692	109,793	113,879	113,879	104,998	91,078	(13,960)	-13.30%	(22,841)	-20.06%
5-142-102.00 OVERTIME PAY	4,439	5,399	6,301	5,600	5,600	6,217	503	8.09%	1,120	20.00%	
5-142-103.00 OASDI/MEDICARE	6,284	7,209	8,874	9,438	9,438	8,147	(860)	-10.56%	(2,151)	-22.79%	
5-142-103.02 MATCHING RETIREMENT	7,785	10,278	12,447	11,465	11,465	10,763	(1,895)	-17.63%	(2,597)	-22.65%	
5-142-105.00 LONGEVITY PAY	2,441	2,244	2,305	2,467	2,467	2,307	127	5.50%	(33)	-1.34%	
5-142-105.01 EDUCATION/MISCELLANEOUS	1,009	1,240	1,200	1,200	1,200	1,200	0	0.00%	0	0.00%	
5-142-105.02 OTHER PAY	32	202	39	100	100	54	(54)	-100.00%	(100)	-100.00%	
5-142-105.03 STANDBY	0	0	0	0	0	0	0	-	0	-	
5-142-106.00 MEDICAL INSURANCE	17,777	15,709	18,839	20,396	20,396	18,765	(1,509)	-8.04%	(3,140)	-15.40%	
5-142-106.01 LIFE INSURANCE	425	449	504	441	441	431	(69)	-16.03%	(79)	-17.91%	
5-142-106.02 LONG TERM DISABILITY	152	178	247	218	218	212	(33)	-15.5%	(39)	-17.89%	
5-142-107.00 WORKERS' COMPENSATION	6,740	3,808	5,559	4,051	4,051	4,750	(887)	-18.67%	(188)	-4.64%	
5-142-116.00 SALARIES/WAGES CONTINGENCY	0	0	0	0	0	0	0	-	0	-	
5-142-118.00 ACCRUED COMP TIME	(1,130)	1,048	2,788	0	0	0	0	-	0	-	
TOTAL PERSONNEL	120,825	135,454	168,894	169,255	169,255	157,844	139,209	(18,637)	-11.84%	(30,048)	-17.75%
5-142-201.00 CHEMICALS	0	0	0	0	0	0	0	-	-	-	
5-142-202.00 FUEL	23,263	22,454	31,438	29,475	25,150	17,316	22,419	5,103	29.46%	(2,731)	-10.86%
5-142-203.00 TOOLS/SMALL EQUIPMENT	99	307	1,485	500	500	400	400	0.00%	(100)	-20.00%	
5-142-205.00 OFFICE SUPPLIES	0	17	10	100	100	50	850	1600.00%	750	750.00%	
5-142-206.00 EMPLOYEE RELATIONS	289	626	683	500	500	478	500	22	4.60%	0	0.00%
5-142-207.00 REPRODUCTION & PRINTING	0	0	140	850	850	600	400	(200)	-33.33%	(450)	-52.94%
5-142-208.00 CLOTHING	839	866	1,446	1,600	1,600	1,149	1,500	351	30.56%	(100)	-6.25%
5-142-210.00 BOTANICAL & AGRICULTURAL	0	18	0	100	100	100	50	(50)	-50.00%	(50)	-50.00%
5-142-211.00 CLEANING AND JANITORIAL	1,554	1,532	1,798	1,500	1,500	2,300	1,500	(800)	-34.78%	0	0.00%
5-142-212.00 COMPUTER SUPPLIES	0	0	519	150	150	0	0	0	-	(150)	-100.00%
5-142-213.00 COMMUNICATIONS EQUIPMENT	0	562	40	50	50	50	50	0	0.00%	0	0.00%
5-142-219.00 GARBAGE BAGS	68,258	104,521	78,739	85,000	85,000	69,510	70,000	490	0.76%	(15,000)	-17.65%
5-142-221.00 SAFETY/FIRST AID SUPPLIES	600	287	951	500	500	478	500	22	4.60%	0	0.00%
5-142-223.00 SMALL APPLIANCES	0	0	0	0	0	0	0	0	-	0	-
5-142-250.00 OTHER SUPPLIES	32	294	288	300	1,125	1,000	300	(700)	-70.00%	(825)	-73.33%
TOTAL SUPPLIES	94,933	131,484	117,537	120,625	117,125	93,431	98,489	5,038	5.39%	(18,656)	-15.93%
5-142-303.00 VEHICLES/LARGE EQUIPMENT	8,280	10,654	8,528	8,000	8,000	5,000	6,000	1,000	20.00%	(2,000)	-25.00%
5-142-304.00 MACHINERY/EQUIPMENT	0	0	0	0	0	0	0	0	-	0	-
5-142-309.00 COMMUNICATION/PHOTO EQUIP	0	0	0	0	0	0	0	0	-	0	-
5-142-312.00 BUILDINGS/APPLIANCES	18	0	0	100	100	50	0	(50)	-100.00%	(100)	-100.00%
5-142-350.00 OTHER MAINTENANCE	0	0	2	100	100	12	0	(12)	-100.00%	(100)	-100.00%
TOTAL MAINTENANCE	8,298	10,654	8,530	8,200	8,200	5,062	6,000	938	18.53%	(2,200)	-26.83%
5-142-402.00 AUDITS/CONSULTANTS FEES	36,497	14,914	52,679	45,000	45,000	35,000	15,000	(20,000)	-57.14%	(30,000)	-66.67%
5-142-403.00 TELEPHONE	0	0	124	255	255	339	700	366	107.96%	450	176.47%
5-142-405.00 WATER	289	290	295	250	250	289	300	11	3.8%	50	20.00%
5-142-406.70 TRANSFER STATION FEES	134,465	150,238	148,609	155,000	155,000	142,532	168,000	25,468	17.8%	13,000	8.39%
5-142-406.80 TCW-COMMERCIAL COLLECTION	765,198	785,292	840,054	915,000	915,000	864,542	915,000	50,458	5.84%	0	0.00%
5-142-408.00 RENTAL & LEASES	0	0	0	0	0	0	0	0	-	0	-
5-142-409.00 ADVERTISEMENTS	169	350	0	250	250	224	0	(224)	-100.00%	(250)	-100.00%
5-142-409.10 PUBLIC ED/INFORMATION	0	0	0	200	200	100	0	(100)	-50.00%	(150)	-75.00%
5-142-410.00 PHYSICALS	130	159	0	150	150	0	0	0	-	(150)	-100.00%
5-142-422.00 CONTRACT LABOR	59,513	57,332	65,744	80,000	80,000	72,872	60,000	(12,872)	-17.66%	(20,000)	-25.00%
5-142-424.00 SERVICE CONTRACTS	33	0	0	0	0	0	0	0	-	0	-
5-142-425.00 LABORATORY TEST FEES	0	6,030	6,971	8,000	8,000	4,000	0	(4,000)	-100.00%	(8,000)	-100.00%
5-142-450.00 OTHER SERVICES	130	195	130	200	200	450	200	(250)	-55.56%	0	0.00%
TOTAL SERVICES	996,425	1,014,800	1,114,606	1,204,305	1,204,305	1,120,348	1,159,595	39,207	3.50%	(44,750)	-3.72%
5-142-712.00 OFFICE FURNITURE/EQUIPMENT	7,025	0	0	0	0	0	0	0	-	0	-
5-142-713.00 VEHICLES/LARGE EQUIPMENT	0	0	0	0	0	0	3,200	3,200	-	3,200	-
TOTAL NON-CAPITAL	7,025	0	0	0	0	0	3,200	3,200	-	3,200	-
5-142-813.00 VEHICLES/LARGE EQUIPMENT	0	0	0	0	0	0	9,000	9,000	-	9,000	-
TOTAL CAPITAL	0	0	0	0	0	0	9,000	9,000	-	9,000	-
5-142-901.00 LIAB/CASUALTY INSURANCE	3,335	2,790	2,954	3,587	3,587	3,311	3,500	245	7.40%	(31)	-0.86%
5-142-908.00 SEMINARS/MEMBERSHIP/TRAVE	0	211	587	500	500	300	500	200	66.67%	0	0.00%
5-142-908.10 MILEAGE	0	0	112	0	0	0	0	0	-	0	-
5-142-932.50 ADVISORY COUNCIL-RECYCLING	0	0	0	0	0	0	0	0	-	0	-
5-142-949.00 UNEMPLOYMENT BENEFITS	1,499	557	0	0	0	0	0	0	-	0	-
5-142-950.00 OTHER SUNDRY	0	0	0	100	100	100	100	0	0.00%	0	0.00%
TOTAL SUNDRIES	4,835	3,558	3,653	4,187	4,187	3,711	4,100	445	11.95%	(31)	-0.74%
TOTAL DEPARTMENT	1,232,342	1,295,951	1,413,221	1,506,572	1,503,072	1,380,396	1,419,509	39,191	2.84%	(83,485)	-5.55%

DEPT 100 - NON-DEPT DIRECT

		FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
		ACTUALS		2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
		2006	2007	2008				INC/(DEC)	%	INC/(DEC)	%
5-100-450.00	OTHER SERVICES	0	0	11,285	0	0	0	0	-	0	-
	TOTAL SERVICES	0	0	11,285	0	0	0	0	-	0	-
5-100-813.00	VEHICLES/LARGE EQUIPMENT	0	0	0	0	0	0	0	-	0	-
5-100-860.11	DEBT SERVICE-INTEREST	0	6,257	16,420	15,162	15,162	13,258	(2,474)	-18.66%	(4,378)	-28.87%
5-100-860.22	DEBT SERVICE	60,954	74,257	74,907	77,616	77,616	78,069	6,051	7.75%	6,504	8.38%
5-100-860.23	INTEREST	0	0	0	0	0	0	0	-	0	-
	TOTAL CAPITAL	60,954	80,514	91,327	92,778	92,778	91,327	3,577	3.92%	2,126	2.29%
5-100-904.00	GROSS REVENUE TAX	50,540	55,280	48,092	54,898	54,898	54,898	3,552	6.47%	3,552	6.47%
	TOTAL SUNDRIES	50,540	55,280	48,092	54,898	54,898	54,898	3,552	6.47%	3,552	6.47%
	TOTAL DEPARTMENT	111,494	135,793	150,704	147,676	146,225	153,354	7,129	4.8%	5,678	3.84%

DEPT 110 - MISCELLANEOUS

		FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
		ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	2009 PROJECTED RESULTS VS 2009 ADOPTED BUDGET		2009 AMENDED BUDGET VS 2010 ADOPTED BUDGET	
		2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	4,853	7,675	3,781	0	0	0	0	0		0	-
5-110-905.00	DEPRECIATION	84,049	78,669	78,777	0	0	0	0	0		0	-
5-110-906.00	INVENTORY ADJUSTMENTS	0	0	0	0	0	0	0	0		0	-
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	(4,490)	0	0	0	0	0	0	0		0	-
5-110-915.00	OVER/UNDER P O AMOUNTS	0	0	0	0	0	0	0	0		0	-
5-110-924.00	CONTINGENCY	0	0	0	0	0	0	0	0		0	-
5-110-950.00	OTHER SUNDRY	0	0	0	0	0	0	0	0		0	-
	TOTAL SUNDRIES	84,412	86,344	82,558	0	0	0	0	0		0	-
	TOTAL DEPARTMENT	84,412	86,344	82,558	0	0	0	0	0		0	-

**INTERNAL SERVICE FUNDS OVERVIEW**

The City of Brenham uses an internal service fund to account for its risk management services. Although reported with proprietary fund statements in the CAFR, these services benefit both governmental and business-type functions. There are two risk management services budgeted.

**MEDICAL SELF-INSURANCE FUND**

The City purchased individual stop-loss of \$75,000 per claim and aggregate stop-loss of approximately 125 percent of anticipated claims for FY09. The City currently funds the program by contributing an amount equal to 95 percent of the cost of the employee premium and approximately 56 percent of the cost of the dependent premium. The employee pays 5 percent of the employee premium and approximately 44 percent of the cost of dependent coverage. The premiums collected are amounts paid to the reinsurer for individual and aggregate stop-loss coverage; the third party administrator for claims processing and administrative costs; and amounts paid to the wellness program, employee assistance program, and payments for medical claims and miscellaneous administration costs.

The City of Brenham has continued to experience rising costs, particularly the cost of prescription drugs and higher dollar claims. Total claims for FY10 are estimated at \$1,385,000, approximately 24.2 percent higher than FY09 projected claims cost. This amount is net of stop loss reimbursement. Fixed costs are expected to increase and are budgeted at \$360,000, primarily because of rising costs for stop-loss coverage. For FY10, revenues from premiums paid into the fund are estimated to total \$1,798,000. These revenues will cover anticipated expenses.

The City of Brenham engaged the services of Holmes Murphy & Associates in the spring of 2005 to analyze the current group medical program, as well as other employee benefits. Holmes Murphy then sought proposals for group medical coverage and other employee benefits which were selected by the City Council in September 2007. Because of favorable experience with the services of benefit consultants, the City Council again engaged Holmes Murphy & Associates for services for FY10.

**WORKERS COMPENSATION FUND**

For a number of years, the City purchased coverage with a self-insured retention of \$50,000 per claim and purchased excess coverage above the self-insured retention up to statutory limits. The City funded the program by contributing an amount equal to the premium for excess coverage, estimated claims based upon previous experience, and the estimated amount needed to fund reserves for future claims. Since the City has experienced extremely favorable operating results since initiation of this program, the

internal charge for coverage has been substantially reduced and a sizable fund balance has accrued.

Because of favorable claims experience, the City has attained an experience modifier which significantly lowers the standard premium with discounts so that the City is able to lower its risk by purchasing coverage with no self-insured retention. This means that all claims which originate in FY10 will be paid in their entirety though the elected coverage with TML IRP. The estimated cost of the no-retention coverage for FY10 is \$172,432 for all costs related to the Workers' Compensation Fund. Expenses are based on costs of contributions for coverage, claims for medical costs and lost time originating prior to FY10, and a disability policy covering primary lost wages for volunteer firefighters and administrative costs.

MEDICAL SELF-INSURANCE FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,							2010 ADOPTED BUDGET		2010 ADOPTED BUDGET	
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
<b>REVENUES</b>											
COBRA ADMINISTRATIVE FEE	201	211	133	200	200	125	125	0	0.00%	(75)	-37.50%
INTEREST	18,750	5,100	610	800	800	300	300	0	0.00%	(500)	-62.50%
MEDICAL INSURANCE	1,440,823	1,488,731	1,612,208	1,800,000	1,800,000	1,609,308	1,772,571	163,263	10.14%	(27,429)	-1.52%
STOP LOSS REIMBURSEMENT	220,133	455,242	33,821	0	0	50,000	25,004	(24,996)	-49.99%	25,004	-
REAL/UNREALIZED GAINS/LOSSES ON INVESTMENTS	2,440	5,516	0	0	0	0	0	0	-	0	-
MISCELLANEOUS	166	0	2,501	0	0	0	0	0	-	0	-
<b>TOTAL REVENUES</b>	<b>1,682,513</b>	<b>1,954,800</b>	<b>1,649,273</b>	<b>1,801,000</b>	<b>1,801,000</b>	<b>1,659,733</b>	<b>1,798,000</b>	<b>138,267</b>	<b>8.33%</b>	<b>(3,000)</b>	<b>-0.17%</b>
<b>EXPENDITURES</b>											
AUDITS/CONSULTANTS FEES	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	0.00%	0	0.00%
OTHER SERVICES	1,587	345	0	0	0	0	0	0	-	0	-
<b>SUBTOTAL SERVICES</b>	<b>26,587</b>	<b>25,345</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
MEDICAL CLAIMS	1,426,421	2,151,505	1,338,907	1,391,000	1,391,000	1,115,500	1,385,000	269,500	24.16%	(6,000)	-0.43%
MEDICAL INSURANCE PREMIUMS	212,935	226,116	313,823	357,000	357,000	352,000	360,000	8,000	2.27%	3,000	0.84%
OTHER SUNDRY	0	103	499	0	0	0	0	0	-	0	-
WELLNESS PROGRAM	7,771	9,487	21,311	20,000	20,000	16,000	20,000	4,000	25.00%	0	0.00%
EMPLOYEE ASSISTANCE PROGRAM	8,302	7,652	7,686	8,000	8,000	7,800	8,000	200	2.50%	0	0.00%
INCURR-NOT REPORTED CLAIMS	30,075	60,184	(61,022)	0	0	0	0	0	-	0	-
<b>SUBTOTAL SUNDRIES</b>	<b>1,685,504</b>	<b>2,455,047</b>	<b>1,621,204</b>	<b>1,776,000</b>	<b>1,776,000</b>	<b>1,491,300</b>	<b>1,773,000</b>	<b>281,700</b>	<b>18.58%</b>	<b>(3,000)</b>	<b>-0.17%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,712,091</b>	<b>2,480,392</b>	<b>1,646,204</b>	<b>1,801,000</b>	<b>1,801,000</b>	<b>1,516,300</b>	<b>1,798,000</b>	<b>281,700</b>	<b>18.58%</b>	<b>(3,000)</b>	<b>-0.17%</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>(29,578)</b>	<b>(525,592)</b>	<b>3,069</b>	<b>0</b>	<b>0</b>	<b>143,433</b>	<b>0</b>	<b>(143,433)</b>	<b>-100.00%</b>	<b>0</b>	<b>-</b>
<b>TRANSFERS IN (OUT)</b>											
INTERFUNO TRNSF-GENERAL	0	45,977	0	0	0	0	0	0	-	0	-
<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>45,977</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>REVENUES AFTER TRFS OVER/(UNDER) EXP</b>	<b>(29,578)</b>	<b>(479,615)</b>	<b>3,069</b>	<b>0</b>	<b>0</b>	<b>143,433</b>	<b>0</b>	<b>(143,433)</b>	<b>-100.00%</b>	<b>0</b>	<b>-</b>
<b>FUND BALANCE</b>	<b>462,933</b>	<b>(16,682)</b>	<b>(13,613)</b>	<b>(13,613)</b>	<b>(13,613)</b>	<b>129,820</b>	<b>129,820</b>	<b>0</b>	<b>0.00%</b>	<b>143,433</b>	<b>-1053.65%</b>

WORKERS COMPENSATION FUND SUMMARY

	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 ADOPTED BUDGET		2010 ADOPTED BUDGET		
	ACTUALS			2009 ORIGINAL BUDGET	2009 AMENDED BUDGET	2009 PROJECTED RESULTS	2010 ADOPTED BUDGET	VS 2009 PROJECTED RESULTS		VS 2009 AMENDED BUDGET	
	2006	2007	2008					INC/(DEC)	%	INC/(DEC)	%
<b>REVENUES</b>											
INTEREST	9,162	12,373	9,260	10,000	10,000	2,750	3,000	250	9.09%	(7,000)	-70.00%
WORKERS' COMP RECEIPTS	169,122	84,974	109,639	115,500	115,500	112,285	115,690	3,405	3.04%	199	0.17%
DEDUCTIBLE REFUND	0	0	0	0	0	0	0	0	-	0	-
REAL/UNREALIZED GAINS/LOSSES ON INVESTMENTS	2,334	3,880	0	0	0	0	0	0	-	0	-
MISCELLANEOUS	7,430	8,458	3,900	5,000	5,000	5,000	5,000	0	0.00%	0	0.00%
<b>TOTAL REVENUES</b>	<b>188,048</b>	<b>109,685</b>	<b>122,799</b>	<b>130,500</b>	<b>130,500</b>	<b>120,035</b>	<b>123,690</b>	<b>3,655</b>	<b>3.05%</b>	<b>(6,801)</b>	<b>-5.21%</b>
<b>EXPENDITURES</b>											
SAFETY PROGRAM	131	0	1,048	500	500	500	500	0	0.00%	0	0.00%
SUBTOTAL SUPPLIES	131	0	1,048	500	500	500	500	0	0.00%	0	0.00%
OTHER SERVICES	1,486	1,048	596	1,500	1,500	250	500	250	100.00%	(1,000)	-66.67%
SUBTOTAL SERVICES	1,486	1,048	596	1,500	1,500	250	500	250	100.00%	(1,000)	-66.67%
WORKERS' COMP PREMIUM	39,310	97,158	109,650	123,000	123,000	112,285	167,431	55,146	48.11%	44,432	36.12%
MEDICAL CLAIMS - CURRENT YR	32,796	0	0	0	0	0	0	0	-	0	-
MEDICAL - PRIOR YEAR	12,846	(25,503)	(2,185)	0	0	0	0	0	-	0	-
MEDICAL - PRIOR YEARS	28,137	(20,712)	2,958	0	0	0	0	0	-	0	-
VOLUNTEER BENEFITS	3,779	3,804	3,804	4,000	4,000	3,804	4,000	196	5.15%	0	0.00%
SUBTOTAL SUNDRIES	116,868	54,747	114,227	127,000	127,000	116,089	171,431	55,342		44,432	
<b>TOTAL EXPENDITURES</b>	<b>118,485</b>	<b>55,795</b>	<b>115,871</b>	<b>129,000</b>	<b>129,000</b>	<b>116,839</b>	<b>172,431</b>	<b>55,592</b>	<b>47.58%</b>	<b>43,432</b>	<b>33.67%</b>
<b>REVENUES BEFORE TRFS OVER/(UNDER) EXP</b>	<b>69,563</b>	<b>53,890</b>	<b>6,928</b>	<b>1,500</b>	<b>1,500</b>	<b>3,196</b>	<b>(48,731)</b>	<b>(51,929)</b>	<b>-1624.81%</b>	<b>(50,233)</b>	<b>-3348.87%</b>
FUND BALANCE	340,266	394,156	401,084	402,584	402,584	404,280	355,547	(48,733)	-12.05%	(47,037)	-11.68%

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## ORDINANCE NO. O-09-016

**AN ORDINANCE ADOPTING A BUDGET FOR THE CITY OF BRENHAM, TEXAS FOR THE FISCAL YEAR 2009-2010; 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, 2009 through September 30, 2010 and has filed same with the City Secretary and has held public hearings 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, 2009 through September 30, 2010 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 14<sup>th</sup> day of September, 2009.

**PASSED AND ADOPTED** on its second reading this the 17<sup>th</sup> day of September, 2009.



*Jeanne Bellinger*  
\_\_\_\_\_  
Jeanne Bellinger, TRMC, City Secretary

*Milton Y. Tate, Jr.*  
\_\_\_\_\_  
Milton Y. Tate, Jr., Mayor

*Cary Bovey*  
\_\_\_\_\_  
Cary Bovey, City Attorney

**ORDINANCE NO. O-09-017****AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2009 FOR THE CITY OF BRENHAM, TEXAS AND PROVIDING AN EFFECTIVE DATE.**

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 \$0.3420 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 2009.

**SECTION II.**

That there be and is hereby levied for the use of the City of Brenham, for the Tax Year 2009 for permanent improvements, an ad valorem tax of \$0.1622 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 \$0.5042 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.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.24% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$6.**

SECTION IV.

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 14<sup>th</sup> day of September, 2009.

**PASSED AND ADOPTED** on its second reading this the 17<sup>th</sup> day of September, 2009.



*Milton Y. Tate, Jr.*  
Milton Y. Tate, Jr., Mayor

*Jeanne Bellinger*  
Jeanne Bellinger, TMRC, City Secretary

*Cary Bovey*  
Cary Bovey, City Attorney

**ESTIMATE OF TAX RATE AND VALUATION  
FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2009**

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Estimated Assessed Valuation of Real and Personal Property for 2009	\$985,448,026
Percentage of Collection	98.0%

Proposed Property Taxes on 2009 Values for FY09-10 Budget:

	<u>Tax Rate *</u>	<u>Levy Amount</u>	<u>Estimated Collections</u>
General Fund	0.3420	\$3,370,232	\$3,302,828
Debt Service Fund	<u>0.1622</u>	<u>\$1,598,397</u>	<u>\$1,598,397</u>
Totals	<u>0.5042</u>	<u>\$4,968,629</u>	<u>\$4,901,224</u>

Certified values 7/31/2009                      \* 1 Cent = \$97,208 in Estimated Collections

**ASSESSED (1) AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
*Last Ten Fiscal Years*

Fiscal Year	Residential	Commercial	Personal Property	Gross Valuation	Exemption	Net Taxable Value	Total Direct Tax Rate
2000	219,109,029	197,720,959	180,726,140	597,556,128	73,688,343	523,867,785	0.35000
2001	269,118,178	186,973,818	184,013,476	640,105,472	86,518,169	553,587,303	0.37000
2002	294,146,981	207,576,271	201,341,491	703,064,743	96,893,031	606,171,712	0.39500
2003	313,526,154	222,282,517	200,099,154	735,907,825	92,511,210	643,396,615	0.41160
2004	342,870,991	256,701,023	188,770,685	788,342,699	101,481,686	686,861,013	0.41160
2005	361,775,150	256,868,274	177,812,355	796,455,779	90,675,166	705,780,613	0.43620
2006	370,683,893	174,081,839	251,690,047	831,172,476	88,694,515	742,477,961	0.46620
2007	422,316,663	150,958,311	257,897,502	900,404,272	103,247,446	797,156,826	0.50630
2008	465,073,145	145,256,103	290,075,024	1,002,851,296	123,033,453	879,817,843	0.50630
2009	496,035,865	203,961,808	302,853,623	1,092,164,060	146,352,615	945,811,445	0.50420

(1) The property is reassessed each year. The assessed value is based on 100% of estimated actual value. Tax rates are per \$100 of assessed value.

**DIRECT AND OVERLAPPING PROPERTY AND SALES TAX RATES**  
*Last Ten Fiscal Years*

Fiscal Year	PROPERTY TAX RATES (per \$100 of assessed value) (1)							SALES TAX RATES (2)		
	City Direct Rates			Brenham Independent School District	Blinn College	Washington County	Total Overlapping Governments	City of Brenham	Washington County	Total Overlapping Governments
	General Fund	Debt Service	Total							
2000	0.21600	0.13400	0.35000	1.53560	0.05980	0.48400	2.42940	0.01500	0.00500	0.02000
2001	0.27300	0.09700	0.37000	1.54560	0.05760	0.48400	2.45720	0.01500	0.00500	0.02000
2002	0.27500	0.12000	0.39500	1.57170	0.05440	0.45000	2.47110	0.01500	0.00500	0.02000
2003	0.28750	0.12410	0.41160	1.59900	0.05490	0.45160	2.51710	0.01500	0.00500	0.02000
2004	0.30000	0.11160	0.41160	1.59900	0.05670	0.45160	2.51890	0.01500	0.00500	0.02000
2005	0.30510	0.13110	0.43620	1.56900	0.05520	0.44350	2.50390	0.01500	0.00500	0.02000
2006	0.31650	0.14970	0.46620	1.61000	0.05100	0.44350	2.57070	0.01500	0.00500	0.02000
2007	0.31650	0.18980	0.50630	1.44500	0.05130	0.43350	2.43610	0.01500	0.00500	0.02000
2008	0.32450	0.18180	0.50630	1.10840	0.05480	0.43490	2.10440	0.01500	0.00500	0.02000
2009	0.34200	0.16220	0.50420	1.08840	0.05320	0.42600	2.07180	0.01500	0.00500	0.02000

(1) Data is from Washington County Appraisal District.  
 (2) Data is from Texas Comptroller of Public Accounts.

**LEGAL DEBT MARGIN INFORMATION**  
*Last Ten Fiscal Years*

	Fiscal Year									
	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Taxable assessed valuations	\$ 945,811,445	\$ 879,817,843	\$ 797,156,826	\$ 742,477,961	\$ 705,780,613	\$ 686,861,013	\$ 643,396,615	\$ 606,171,712	\$ 553,587,303	\$ 523,867,785
Tax limit per \$100 valuation	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000
O&M tax rate per \$100 valuation	0.34200	0.32450	0.31650	0.31650	0.30510	0.30000	0.28750	0.27500	0.27300	0.21600
Debt limit per \$100 valuation	1.30800	1.32550	1.33350	1.33350	1.34490	1.35000	1.36250	1.37500	1.37700	1.43400
Debt limit	12,371,214	11,661,986	10,630,086	9,900,944	9,492,043	9,272,624	8,766,279	8,334,861	7,622,897	7,512,264
Total net debt applicable to limit	2,076,750	2,046,971	1,980,831	1,754,883	1,655,433	1,574,263	1,485,812	1,385,364	1,234,998	1,237,122
Legal debt margin	\$ 10,294,464	\$ 9,615,015	\$ 8,649,255	\$ 8,146,061	\$ 7,836,610	\$ 7,698,361	\$ 7,280,467	\$ 6,949,497	\$ 6,387,899	\$ 6,275,142
Total net debt applicable to the limit as a percentage of debt limit	16.79%	17.55%	18.63%	17.72%	17.44%	16.98%	16.95%	16.62%	16.20%	16.47%

**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
*Last Ten Fiscal Years*

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Total Personal Income (000's) (2)</b>	<b>Per Capita Personal Income (3)</b>	<b>Unemployment Rate (4)</b>
2000	13,507	375,846	27,826	3.6
2001	14,026	401,466	28,623	3.5
2002	13,988	400,574	28,637	4.4
2003	14,171	404,299	28,530	5.1
2004	14,407	436,921	30,327	5.2
2005	14,484	469,267	32,399	4.6
2006	14,614	510,452	34,929	4.4
2007	14,873	539,890	36,300	3.8
2008	15,049	567,347	37,700	3.8
2009	15,270	592,949	38,831	5.3

(1) The 2000 population is per the 2000 Census. 2001 to 2009 population are projections provided by the Population Division of the U.S. Census Bureau.

(2) Total personal income derived by taking Brenham population multiplied by per capita personal income for Washington County (see note 3).

(3) Data for years 2000 to 2006, is for Washington County and comes from the Bureau of Economic Analysis. 2007, 2008 and 2009 are estimates based on a five year compound average annual growth rate.

(4) Unemployment rates are taken from U.S. Bureau of Labor Statistics. Under the new U.S. Bureau of Labor Statistics mandated methodology for producing labor statistics, a city must have a population of at least 25,000 for city-level estimates to be produced; therefore, the unemployment rates shown for 2005 to 2009 are for Washington County.

**PRINCIPAL EMPLOYERS**  
*Current Year and Nine Years Ago*

2009			2000		
Employer (1)	Employees	Percentage of Total City Employment	Employer	Employees	Percentage of Total City Employment
Blinn College	900	13.04%	Brenham State School	1,062	17.57%
Brenham State School	880	12.75%	Blue Bell Creameries	741	12.26%
Blue Bell Creameries	786	11.39%	Brenham I.S.D.	620	10.26%
Brenham I.S.D.	719	10.42%	Blinn College	600	9.93%
Wal-Mart Supercenter	380	5.51%	Mount Vernon Mills	350	5.79%
Germania Insurance	324	4.69%	Germania Insurance	285	4.72%
Trinity Medical Center	285	4.13%	Trinity Medical Center	250	4.14%
City of Brenham	240	3.48%	Wal-Mart Supercenter	241	3.99%
Sealy Mattress Company	211	3.06%	Valmont A.L.S.	240	3.97%
			Brenham Wholesale Grocery	227	3.76%
<b>Total</b>	<b>4,725</b>	<b>68.45%</b>	<b>Total</b>	<b>4,616</b>	<b>76.37%</b>
Employment (2)	6,902		Employment (3)	6,044	

(1) Major employers as identified in a report issued by Washington County Chamber of Commerce, revised June 2007.

(2) Employment is taken from U.S. Bureau of Labor Statistic reports. A city must have a population of at least 25,000 for city-level estimates. Employment shown for 2008 is an estimate based on Washington County employment estimates reported by the U.S. Bureau of Labor Statistics for 2007, increased by the percentage change in employment reported for Texas in 2008. City employment is an allocation using the proportion of City to County estimated populations.

(3) Employment is taken from the 2000 Census.

**THE ELECTRIC SYSTEM - UTILITY BILLING STATISTICS**  
**September 30, 2009**

	2009	2008	(DECREASE) INCREASE
<b>NUMBER OF CUSTOMERS</b>			
Residential	5,273	5,184	89
Commercial	1,146	1,165	(19)
Large Commercial	303	294	9
Industrial	23	22	1
Street Lights	1,228	1,218	10
Security Lights	176	177	(1)
TOTAL	8,149	8,060	89
<b>CONSUMPTION (in K.W.H.)</b>			
Residential	74,039,837	73,296,005	743,832
Commercial	16,334,810	17,061,350	(726,540)
Large Commercial	64,052,067	65,162,802	(1,110,735)
Industrial	115,129,160	133,073,570	(17,944,410)
Street Lights	1,414,248	1,403,016	11,232
Security Lights	278,448	276,192	2,256
TOTAL	271,248,570	290,272,935	(19,024,365)
<b>SALES (in dollars)</b>			
Residential	\$ 8,077,592	\$ 7,909,221	\$ 168,371
Commercial	1,838,138	1,877,315	(39,177)
Large Commercial	6,055,319	5,979,719	75,600
Industrial	9,322,374	10,135,546	(813,172)
Street Lights	106,217	92,907	13,310
Security Lights	39,090	38,696	394
TOTAL	\$ 25,438,730	\$ 26,033,404	\$ (594,674)
<b>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</b> (in K.W.H.)			
Residential	14,041	14,139	\$ (98)
Commercial	14,254	14,645	(391)
Large Commercial	211,393	221,642	(10,249)
Industrial	5,005,616	6,048,799	(1,043,183)
Street Lights	1,152	1,152	-
Security Lights	1,582	1,560	22
TOTAL	\$ 33,286	\$ 36,014	(2,728)
<b>MONTHLY AVERAGE BILL PER CUSTOMER</b>			
Residential	\$ 128	\$ 127	\$ 1
Commercial	134	134	-
Large Commercial	1,665	1,695	(30)
Industrial	33,777	38,392	(4,615)
Street Lights	7	6	1
Security Lights	19	18	1
AVERAGE PRICE PER K.W.H. PURCHASED	0.0626	0.0691	(0.0065)
AVERAGE PRICE PER K.W.H. SOLD	0.0938	0.0897	0.0041
% LINE LOSS	5.14%	5.32%	-0.18%

**THE GAS SYSTEM - UTILITY BILLING STATISTICS**  
**September 30, 2009**

	2009	2008	(DECREASE) INCREASE
<b>NUMBER OF CUSTOMERS</b>			
Residential	3,611	3,562	49
Small Commercial	351	357	(6)
Large Commercial	126	123	3
Governmental	63	63	-
Industrial	2	2	-
TOTAL	<u>4,153</u>	<u>4,107</u>	<u>46</u>
<b>CONSUMPTION</b>			
Residential	93,011	97,885	(4,874)
Small Commercial	20,183	22,379	(2,196)
Large Commercial	135,696	150,573	(14,877)
Governmental	41,174	42,332	(1,158)
Industrial	130,787	209,242	(78,455)
TOTAL	<u>420,851</u>	<u>522,411</u>	<u>(101,560)</u>
<b>SALES (in dollars)</b>			
Residential	\$ 1,036,495.35	\$ 1,386,176.93	\$ (349,682)
Small Commercial	181,313	280,878	(99,565)
Large Commercial	966,950	1,668,233	(701,283)
Governmental	295,795	465,583	(169,788)
Industrial	882,454	2,242,542	(1,360,088)
TOTAL	<u>\$ 3,363,007</u>	<u>\$ 6,043,413</u>	<u>\$ (2,680,406)</u>
<b>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</b>			
Residential	26	27	(1)
Small Commercial	58	63	(5)
Large Commercial	1,077	1,224	(147)
Governmental	654	672	(18)
Industrial	65,394	104,621	(39,227)
<b>MONTHLY AVERAGE BILL PER CUSTOMER</b>			
Residential	\$ 24	\$ 32	\$ (8)
Small Commercial	43	66	(23)
Large Commercial	640	1,130	(491)
Governmental	391	616	(225)
Industrial	36,769	93,439	(56,670)
<b>AVERAGE PRICE PER M.C.F. PURCHASED</b>	\$ 4.87	\$ 8.38	
<b>AVERAGE PRICE PER M.C.F. SOLD</b>	7.99	11.57	
<b>% LINE LOSS (GAIN)</b>	0.85%	0.04%	

**THE WATER SYSTEM - UTILITY BILLING STATISTICS**  
**September 30, 2009**

	2009	2008	(DECREASE) INCREASE
<b>NUMBER OF CUSTOMERS</b>			
Residential	5,284	5,190	94
Commercial	1,219	1,221	(2)
Meter on Fire Hydrant	11	12	(1)
Sprinkler	432	392	40
TOTAL	<u>6,946</u>	<u>6,815</u>	<u>131</u>
<b>CONSUMPTION (in thousands of gallons)</b>			
Residential	420,736,400	383,300,900	37,435,500
Commercial	344,305,400	358,689,300	(14,383,900)
Meter on Fire Hydrant	4,052,700	3,324,000	728,700
Sprinkler	157,415,700	137,701,700	19,714,000
TOTAL	<u>926,510,200</u>	<u>883,015,900</u>	<u>43,494,300</u>
<b>SALES (in dollars)</b>			
Residential	\$ 2,190,075	\$ 1,696,865	\$ 493,210
Commercial	1,444,384	1,274,420	169,964
Meter on Fire Hydrant	30,012	15,765	14,247
Sprinkler	884,476	576,745	307,731
TOTAL	<u>\$ 4,548,947</u>	<u>\$ 3,563,795</u>	<u>985,152</u>
<b>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</b>			
Residential (in thousands of gallons)	79,625	73,854	5,771
Commercial	282,449	293,767	(11,318)
Meter on Fire Hydrant	368,427	277,000	91,427
Sprinkler	364,388	351,280	13,108
<b>MONTHLY AVERAGE BILL PER CUSTOMER</b>			
Residential	\$ 35	\$ 27	\$ 8
Commercial	99	87	12
Meter on Fire Hydrant	227	109	118
Sprinkler	171	123	48
<b>AVERAGE PRICE PER 1000 GALLONS PURCHASED</b>			
	0.196	0.196	-
<b>AVERAGE PRICE PER 1000 GALLONS SOLD</b>			
	4.910	4.036	0.874
<b>% LINE LOSS</b>			
	6.93% *	6.26% *	0.67%

\*12,249,600 and 12,331,600 gallons respectively unbilled City water usage

## THE WASTEWATER SYSTEM - UTILITY BILLING STATISTICS

September 30, 2009

	2009	2008	(DECREASE) INCREASE
<b>NUMBER OF CUSTOMERS</b>			
Residential	5,207	5,166	41
Commercial	1,067	1,023	44
Industrial	8	8	-
Oak Hill Acres Flow Meter	1	1	-
TOTAL	<u>6,284</u>	<u>6,199</u>	<u>85</u>
<b>SALES (in dollars)</b>			
Residential	\$ 1,609,466.88	\$ 1,720,268	\$ (110,801)
Commercial	1,283,691	1,057,233	226,458
Industrial	1,012,446	1,028,613	(16,167)
Oak Hill Acres Flow Meter	59,586	48,085	11,501
TOTAL	<u>\$ 3,965,191</u>	<u>\$ 3,854,200</u>	<u>\$ 110,991</u>
<b>MONTHLY AVERAGE BILL PER CUSTOMER</b>			
Residential	\$ 26	\$ 28	\$ (2)
Commercial	100	86	14
Industrial	10,546	10,715	(169)
Oak Hill Acres Flow Meter	4,966	4,007	959

**THE SANITATION SYSTEM - UTILITY BILLING STATISTICS**  
**September 30, 2009**

	<u>2009</u>	<u>2008</u>	<u>(DECREASE)</u> <u>INCREASE</u>
<b>NUMBER OF CUSTOMERS</b>			
Residential	4,448	4,767	(319)
Residential - Rural	4	11	(7)
Commercial	536	522	14
Dumpster	-	-	-
TOTAL	<u>4,988</u>	<u>5,300</u>	<u>(312)</u>
<b>SALES (in dollars)</b>			
Residential	\$ 836,532.00	\$ 782,928	\$ 53,604
Residential - Rural	845	2,573	\$ (1,728)
Commercial	885,989	807,929	\$ 78,060
Dumpster	-	-	-
TOTAL	<u>\$ 1,723,366</u>	<u>\$ 1,593,430</u>	<u>\$ 129,936</u>
<b>MONTHLY AVERAGE BILL PER CUSTOMER</b>			
Residential	\$ 16	\$ 14	2
Residential - Rural	18	19	(1)
Commercial	138	129	9



## FINANCIAL POLICIES

The City of Brenham is responsible to its citizens and customers to carefully account for public funds, to manage City finances wisely and to plan for the adequate funding of services desired by the public. The primary objective of financial policies is to help the City achieve a long-term, stable and positive, financial condition. Hence, the following financial policies have been adopted by the City of Brenham.

### **Budget Policy**

1. The budget process of the City shall conform to the Texas Uniform Budget Law.
2. The City Manager, as chief executive officer, has ultimate responsibility for the budget.
3. The City Manager formulates the budget goals for the City under the direction of City Council.
4. All agencies of the City are required to submit requests for appropriations to the City Manager on or before the 15<sup>th</sup> of July each year.
5. All budgets are prepared and adopted on a basis consistent with generally accepted accounting principles which is the same basis of accounting used for financial reporting.
6. The appropriated budget is prepared by fund and department.
7. The City Manager must present a proposed budget to the City Council for review prior to August 30<sup>th</sup> each year.
8. The City Council will hold public hearings on the proposed budget and adopt a final budget by ordinance no later than September 30<sup>th</sup> each year.
9. The City Council shall adopt a balanced budget; the revenues must equal the expenditures. The budget may include a fund balance transfer as a resource to balance the budget.
10. The City will strive to maintain an unrestricted fund balance reserve in the General Fund sufficient to cover 90 days of operating expenditures.
11. All annual budget appropriations lapse at the end of the fiscal year.
12. Department heads may make transfers of appropriations within a department up to \$2,500. Transfers over this amount require the approval of the City Manager or Assistant City Manager.

13. The City Manager is authorized to transfer budgeted amounts between line items and departments within any fund.
14. Any budget revisions that increase or decrease the total revenues or expenditures of any fund must be approved by the City Council.
15. The legal level of budgetary control (the level at which expenditures may not legally exceed appropriations) is the fund level.
16. The budget is originally enacted by ordinance; therefore, any amendments to the budget must also be made by ordinance.
17. The proposed ordinance amending the budget will be presented during a formal session at two subsequent meetings of City Council.

### **Investment Policy**

1. The City of Brenham adopts a written investment policy annually.

### **Debt Policy**

1. The City of Brenham may borrow money and issue bonds for the following purposes:
  - a. Improving streets
  - b. Purchasing or constructing sewers
  - c. Erecting and maintaining public buildings of every kind
  - d. Purchasing or constructing waterworks
  - e. Purchasing or constructing gas plants and systems
  - f. Purchasing, erecting, maintaining and operating electric light and power plant
  - g. Other public utilities as City Council may deem expedient.
2. Bonds will specify for what purpose they are issued and will be sold for cash.
3. When bonds are issued, a fund will be provided to pay bond interest and create a sinking fund for bond redemption.
4. Bond proceeds may not be diverted or drawn upon for any other purpose than what was expressed.
5. Bond sinking funds may be invested as provided in the Investment Policy of the City of Brenham.
6. Bonds will be issued for a period of time not to exceed forty years.

### **Purchasing Policy**

1. The City of Brenham will comply with Purchasing Laws of the State as adopted by Resolution R-07-020.
2. Department heads may authorize budgeted purchases less than \$3,000.
3. Three vendor quotes are required on all purchases between \$3,000 and \$49,999.
4. Division Directors may authorize non-contractual purchases between \$3,000 and \$24,999 as identified in the adopted annual budget.

5. The City Manager or Assistant City Manager may authorize non-contractual purchases between \$25,000 and \$49,999 as identified in the adopted annual budget.
6. The City Manager must authorize contractual purchases between \$3,000 and \$24,999 as adopted by Resolution R-08-003.
7. The City Council must authorize all contractual purchases of \$25,000 or more.
8. Purchases of \$50,000 or more must go through a formal bid process and be authorized by City Council.

### Capital Asset Policy

1. Infrastructure assets (e.g. roads, bridges, sidewalks, utility lines and plants, and similar items) with an estimated useful life of 40 to 50 years will be capitalized and recorded at historical cost, regardless of the dollar amount.
2. Capital assets, other than infrastructure assets, costing more than \$15,000 and possessing an estimated useful life in excess of one year, will be capitalized and recorded at historical cost.
3. Improvements (betterments) provide *additional value*. Such value is achieved either by 1) lengthening a capital asset's estimated useful life or 2) increasing a capital asset's ability to provide service (i.e. greater effectiveness or efficiency).
4. Repairs and maintenance, in contrast to improvements, *retain value* rather than provide additional value. As such, repairs and maintenance will not be capitalized.
5. Major outlays for capital assets and improvements will be capitalized as projects are constructed.
6. Property, plant and equipment will be depreciated using the straight line method over the useful lives.

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Approved: October 15, 2009



## INVESTMENT POLICY

### I. POLICY

It is the policy of the City of Brenham that all available funds shall be invested in conformance with these legal and administrative guidelines with consideration for anticipated cash flow requirements and consideration of the safety and risk of investments. The City shall seek to optimize interest earnings to the extent possible based on these risk parameters.

Effective cash management is recognized as essential to good fiscal management. Investment interest is a source of revenue to City of Brenham funds. The City of Brenham's investment portfolio shall be designed and managed in a manner designed to obtain the highest reasonable earnings from this revenue source, to be responsive to public trust, and to be in compliance with legal requirements and limitations.

Investments shall be made with the primary objectives of:

- \* **Safety** and preservation of principal
- \* Maintenance of sufficient **liquidity** to meet operating needs
- \* Diversification to avoid concentrated risk
- \* **Public trust** from prudent investment activities
- \* Optimization of **interest earnings** on the portfolio

The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City of Brenham's funds. This Policy serves to satisfy the statutory requirements of the Public Funds Investment Act, the "Act", (Texas Government Code, Chapter 2256) in defining and adopting a formal investment policy and strategy. The policy and strategy shall be reviewed by the Audit / Investment Committee and adopted by resolution of the City Council no less than annually. Any modifications to the Policy will be noted in the written resolution.

## II. SCOPE

This Investment Policy shall govern the investment of all financial assets of the City of Brenham. These funds are accounted for in the City of Brenham's Comprehensive Annual Financial Report (CAFR) and include:

- General Fund
- Special Revenue Funds
- Capital Projects Funds
- Enterprise Funds
- Trust and Agency Funds, to the extent not required by law or existing contract to be kept segregated and managed separately
- Debt Service Funds, including reserves and sinking funds, to the extent not required by law or existing contract to be kept segregated and managed separately
- Brenham Community Development Corporation Funds
- Internal Service Funds
- Self-Insurance Funds
- Any new fund created by the City of Brenham, unless specifically exempted from this Policy by the City Council or by law.

The City of Brenham may consolidate cash balances from all funds for investment purposes and efficiencies. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles. The consolidated portfolio will address the varying needs, goals, and objectives of each fund.

This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds. However, this Policy does not apply to the assets administered for the benefit of the City of Brenham by outside agencies or under deferred compensation programs.

## III. INVESTMENT OBJECTIVES

The City of Brenham shall manage and invest its cash with five primary objectives, listed in order of priority: **safety, liquidity, diversification, public trust, and yield**. The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

The City of Brenham shall maintain a comprehensive cash management program, which includes timely collection of account receivables, vendor payments in accordance with invoice terms, and prudent investment of funds. Cash management is defined as the process of managing monies in order to ensure cash availability and reasonable market earnings on the City's assets.

**Safety**

Safety of principal is the foremost objective of the investment program. Investments of the City of Brenham shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. Competitive bidding and perfected ownership of investments will be in place at all times. The objective will be to mitigate credit and interest rate risk. Each investment transaction shall be conducted in a manner to control the risk of capital loss by investing in high credit quality securities.

- Credit Risk – The Entity will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, by:
  - Limiting investments to the highest credit quality investments
  - Pre-qualifying the financial institutions and broker/dealers with which the City of Brenham transacts business
  - Perfecting City ownership by delivery versus payment settlement, and
  - Diversifying the investment portfolio so that potential credit or market risk is minimized.
  
- Market Risk – the City will minimize the risk from interest rate volatility by:
  - Structuring the investment portfolio to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity.
  - Investing operating funds in laddered securities and maintaining a liquidity portion to cover unanticipated expenses.

**Liquidity**

The City of Brenham investment portfolio shall be structured in a ladder of maturities to match expected liabilities along with a liquidity portion to meet unanticipated liabilities. Securities will have active secondary markets.

**Public Trust**

All participants in the City of Brenham's investment process shall seek to act responsibly as custodians of the public trust. Investment officers shall avoid any transaction that might impair public confidence in the City of Brenham's ability to govern effectively.

**Diversification**

The portfolio will be diversified by market sector and maturity based on the cash flow and risk tolerances of the City.

**Yield**

The City of Brenham investment portfolio shall be designed with the objective of attaining a reasonable market yield throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio. Yield is secondary to the safety and liquidity objectives described above.

Based upon the cash flow of the City the maximum dollar- weighted average maturity of the consolidated portfolio shall be six months. The benchmark used to determine whether reasonable yields are being achieved shall be the six month U.S. Treasury Bill.

#### IV. INVESTMENT STRATEGY

The City of Brenham maintains a consolidated portfolio which is designed to address the unique characteristics of the fund groups represented in the portfolio.

**Operating Funds:** The primary objective for operating funds is to assure anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio structure which will experience minimal volatility during economic cycles. This may be accomplished by purchasing high credit quality, short to medium term securities in a laddered structure. The maximum dollar weighted average maturity of six months reflects the expenditure cash flow of operating funds and will be calculated using the *stated* final maturity dates of each security.

**Capital Project Funds:** Funds for capital projects or special purposes should be invested based on anticipated cash flows and allow for flexibility and unanticipated project outlays. At no time will the stated final maturity dates of investments exceed the estimated project completion date on capital project funds.

**Debt Service Funds:** Debt service funds shall be invested with the primary objective of funding debt service obligations on the required payment date. Priority will be given to funding the next debt service due before any extensions are made in the funds.

**Debt Service Reserve Funds:** Debt Service Reserves should be invested to generate a dependable revenue stream from securities with a low degree of volatility. Securities should be short to medium term maturities and of high credit quality.

The City primarily utilizes a passive "buy and hold" portfolio strategy. Maturity dates are primarily matched with cash flow requirements and investments are purchased with the intent to be held until maturity. However, investments may be liquidated prior to maturity for the following reasons:

- An investment with declining credit may be liquidated early to minimize loss of principal.
- Cash flow needs require that the investment be liquidated.
- Market conditions present an opportunity to benefit from the trade.

#### V. RESPONSIBILITY AND CONTROL

##### City Council Responsibilities

The City Council, in accordance with the Act, shall:

- Designate Investment Officers by resolution
- Receive and review quarterly investment reports

- Annually review and approve the City's broker/financial institution certification list – *As noted in Section VIII, the governing body has designated this responsibility to the Audit & Investment Committee*
- Review and adopt the investment policy and strategy at least annually

### **Investment Officers**

The Chief Financial Officer and the City Manager are hereby designated as "Investment Officers" pursuant to the Act. Investment Officers are delegated authority to invest the funds on behalf of the City and such authorization shall remain in effect until rescinded by the City Council or until the Officer resigns or is terminated. The Investment Officers are authorized to execute investment transactions on behalf of the City. No person may engage in an investment transaction or the management of City of Brenham funds except as provided under the terms of this Investment Policy as approved by the City Council.

Investment Officers shall:

- Obtain training as defined by the Act and this Policy
- Prepare, sign, and submit quarterly investment reports to Council
- Maintain compliance files on all counter-parties (brokers) and provide the list for Council approval at least annually
- Provide for competitive bidding
- Maintain full and complete records of the City's portfolio and transactions.

### **Quality and Capability of Investment Management**

The Investment Officers shall obtain training in investments. The seminars should be offered by professional organizations, associations, and other independent sources approved by Council. The training is to insure the quality and capability of investment management in compliance with the Act.

In accordance with the Act, the designated Investment Officers shall attend 10 hours of investment training session within 12 months of their designation and every successive two years. A newly appointed Investment Officer must attend a training session of at least 10 hours of instruction within twelve months of the date the officer took office or assumed the officer's duties. For purposes of this policy, an "independent source" from which investment training shall be obtained shall include a professional organization, an institution of higher education or any other sponsor other than a business organization with whom the City of Brenham may engage in an investment transaction.

### **Internal Controls**

The Chief Financial Officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

The Chief Financial Officer shall establish a process for a compliance audit on policies and procedures. The internal controls shall address the following points at a minimum.

- Control of collusion.
- Separation of transactions authority from accounting and record keeping.
- Custodial safekeeping.
- Avoidance of physical delivery securities.
- Clear delegation of authority to subordinate staff members.
- Written confirmation for telephone (voice) transactions for investments and wire transfers.
- Development of a wire transfer agreement with the depository bank or third party custodian.
- Review of compliance with the Act and this Policy.

### **Prudence**

The standard of prudence to be applied to all transactions shall be the "prudent person rule". This rule states that "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- The investment of all funds, or funds under the City's control, over which the Officer had responsibility rather than a consideration as to the prudence of a single investment.
- Whether the investment decision was consistent with the written approved Investment Policy of the City.

### **Indemnification**

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally liable for a specific investment's credit risk or market price changes, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

### **Ethics and Conflicts of Interest**

All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment officers shall avoid any transaction that might impair public confidence in the City's ability to govern effectively. Officers and employees involved in the investment process shall refrain from personal business activity that would conflict with the proper execution and management of the investment program, or that would impair their ability to make impartial decisions.

Council members, employees and Investment Officers shall disclose to the Texas Ethics Commission and the City Manager, and the City Manager discloses to the City Council if:

- a) The officer has a personal business relationship with a business organization offering to engage in an investment transaction with the City; or
- b) The officer is related within the second degree by affinity of consanguinity, as determined under Chapter 573 of the Texas Government Code, to an individual seeking to transact investment business with the City; or
- c) The officer has any material interests in financial institutions with which they conduct business; or
- d) The officer has any personal financial/investment positions that could be related to the performance of the investment portfolio.

Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City of Brenham.

## **VI. SUITABLE AND AUTHORIZED INVESTMENTS**

City funds may be invested only in the instruments described below, all of which are authorized and further defined by the Act. The City will not be required to liquidate an investment that becomes unauthorized subsequent to its purchase.

### **I. Authorized Investments**

1. Obligations of the United States of America, its agencies and instrumentalities with stated maturities not to exceed three (3) excluding mortgage backed securities.
2. Obligations of the this State or any State or agency thereof including political subdivisions having been rated as investment quality by two nationally recognized investment rating firm, and having received a rating of not less than "AA" or its equivalent with maturities not to exceed three (3) years.
3. Fully insured or collateralized Certificates of Deposit issued by a bank doing business in Texas insured by the Federal Deposit Insurance Corporation or its successor or secured by obligations in a manner provided for by this Policy and state law with maturities not to exceed 12 months .
4. Fully collateralized direct repurchase agreements as defined by the Act with a defined termination date. Collateral shall be pledged to the City, held in the City's name, and deposited with a third party approved by the City. Repurchase agreements must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in Texas. A Bond market Association Master Repurchase Agreement must be executed prior to investment. All repurchase agreement transactions will be on a delivery vs. payment basis. Securities received for

repurchase agreements must have a continuous market value equal to or greater than 102%. Repurchase agreements shall not have maturities over 3 months. Flex repurchase agreements used exclusively for capital project funds may exceed three months but may not be for a period longer than the expected expenditure of the bond proceeds.

5. AAA-rated money market mutual funds that are 1) registered and regulated by the Securities and Exchange Commission, 2) have a dollar weighted average stated maturity of 90 days or less, 3) are rated AAA by at least one nationally recognized rating service, and 4) seek to maintain a net asset value of \$1.00 per share.
6. Constant dollar, local government investment pools, which 1) are created under and conform to the requirements of the Act, 2) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service, 3) seek to maintain a \$1.00 net asset value, and 4) are authorized by resolution or ordinance by the City Council.

## II. Un-authorized Investments

The Act and this Policy prohibits investment in the following investment instruments:

- Obligations whose payment represents the coupon payments of the outstanding principal balance of the underlying mortgage-backed security collateral and pay no principal (Interest Only mortgage backed securities);
- Obligations whose payment represents the principal stream of cash flow from underlying mortgage-backed security collateral and bear no interest (Principal only mortgage backed securities);
- Collateralized mortgage obligations that have a stated final maturity date of greater than 10 years;
- Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index; and

The practice of "leveraging" whereby funds are borrowed for the sole purpose of investing is prohibited.

## VII. INVESTMENT PARAMETERS

### Maximum Maturities

The longer the maturity of investments, the greater their price volatility; therefore, it is the City's policy to concentrate its investment portfolio in shorter-term securities in order to limit principal risk caused by changes in interest rates.

The City shall attempt to match its investments with anticipated cash flow requirements. The City will not directly invest in securities maturing more than three (3) years from the date of purchase; however, the above described obligations, certificates, or agreements may be collateralized using longer dated investments.

The consolidated portfolio will have a maximum dollar-weighted average maturity of six months. This dollar-weighted average will be calculated using the stated final maturity dates of each security.

**Diversification**

The City of Brenham recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification that shall be achieved by the following general guidelines:

- Limiting investments to avoid over concentration in investments from a specific issuer or business,
- Limiting investment in investments that have higher credit risks
- Investing in investments with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), or money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

The following maximum limits, by instrument, are established for the City of Brenham's total portfolio:

1. U.S. Treasury Securities .....	90 %
2. Agencies and Instrumentalities .....	80 %
3. Certificates of Deposit .....	20 %
4. Repurchase Agreements* .....	80 %
5. Money Market Mutual Funds.....	20 %
6. Authorized Pools .....	100 %

\*Excluding flexible repurchase agreements for bond proceeds investments

**VIII. SELECTION OF BANKS AND DEALERS**

**Depository**

As required by the City of Brenham Charter, every two (2) years a banking services depository shall be selected through a competitive process, which shall include a formal request for proposal (RFP) and be consistent with state law. The selection of a depository will be determined by competitive bid and evaluation of bids will be based on the following selection criteria:

- The ability to qualify as a depository for public funds in accordance with state law.
- The ability to provide required services.
- The ability to meet all requirements in the banking RFP.
- The lowest net banking service cost, consistent with the ability to provide an appropriate level of service.
- The credit worthiness and financial stability of the bank.

All banks will execute a written depository agreement in accordance with FIRREA<sup>1</sup> designating authorized collateral.

#### Authorized Brokers/Dealers

The City Audit/Investment Committee shall, at least annually, review, revise, and adopt a list of qualified broker/dealers and financial institutions (banks and pools) authorized to engage in securities transactions with the City. Those firms that request to become qualified bidders for securities transactions will be required to provide information for the City's questionnaire that provides information regarding creditworthiness, contact information, and experience; and 2) the City's certification stating the firm has received, read and understood the City of Brenham's Investment Policy and have in place controls to prohibit selling the City any security not authorized by that Policy.

The City shall have a minimum of three broker/dealers to assure competitive bidding. Authorized firms may include primary dealers or regional dealers and qualified depositories. All investment providers, including financial institutions, banks, and local government investment pools, must sign the City's certification

#### Competitive Bids

All transactions will be made on a competitive basis. The Chief Financial Officer shall develop and maintain procedures for ensuring a competition in the investment of the City funds.

#### Delivery vs. Payment

Securities shall be purchased only using the **delivery vs. payment** method with the exception of investment pools and mutual funds. Funds will be released after notification that the purchased security has been received by the custodian.

## **IX. SAFEKEEPING OF SECURITIES AND COLLATERAL**

#### Safekeeping and Custodian Agreements

The City of Brenham shall contract with a depository for the safekeeping of securities either owned by the City of Brenham as part of its investment portfolio or held as collateral to secure demand or time deposits. Securities owned by the City of Brenham shall be held in the City's name as evidenced by safekeeping receipts of the institution holding the securities.

Collateral for deposits will be held by an independent third party custodian outside of the pledging bank and evidenced by original safekeeping receipts of the pledging institution with which the collateral is deposited. Original safekeeping receipts shall be delivered to the City.

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<sup>1</sup> The Financial Institutions Resource and Recover Enforcement Act governs the actions of the FDIC in cases of bank default.

**Collateral Policy**

Consistent with the requirements of the Public Funds Collateral Act, it is the policy of the City to require collateralization of City funds in time and demand deposit with any depository bank. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC. At its discretion, the City of Brenham may require a higher level of collateralization for certain investment securities.

Securities pledged as collateral shall be held by an independent third party outside the holding company of the pledging bank with whom the City has a current custodial agreement. The Chief Financial Officer is responsible for entering into collateralization agreements with custodians. The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to and retained by the City. Collateral shall be priced weekly at a minimum and to assure that the market value of the pledged securities is adequate.

Any substitution of collateral shall require prior City approval. The substituted security's market value will be equal to or greater than the required security value. Written notification of the substitution must be provided to the bank or safekeeping agent prior to any security release.

**Collateral Defined**

The Entity shall accept only the following types of collateral:

- Obligations of the United States or its agencies and instrumentalities including mortgage backed securities
- Direct obligations of the state of Texas or its agencies and instrumentalities rated as to investment quality by a nationally recognized rating firm not less than A or its equivalent
- Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized rating firm not less than A or its equivalent

**Subject to Audit**

All collateral shall be subject to inspection and audit by the Chief Financial Officer or the City of Brenham's independent auditors.

## X. PERFORMANCE

### Performance Standards

The City of Brenham's investment portfolio will be managed in accordance with the parameters specified within this Policy. The portfolio shall be designed with the objective of obtaining a reasonable yield throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow requirements of the City.

### Performance Benchmark

It is the policy of the City of Brenham to purchase investments with maturity dates coinciding with cash flow needs. Through this strategy, the City shall seek to optimize interest earnings utilizing allowable investments available on the market at that time. Market value will be calculated on a monthly basis on all securities owned and compared to current book value. The City of Brenham's portfolio shall be designed with the objective of regularly meeting or exceeding the period average yield on the six month U.S. Treasury Bill which is comparable to the City's maximum weighted average maturity in days based on its cash flow analysis.

## XI. REPORTING

### Methods

The Investment Officer shall prepare an internal investment report on a monthly basis and on a quarterly basis for Council that summarizes investment strategies employed in the most recent quarter and describes the portfolio in terms of investment securities, maturities including the yield for the quarter.

The quarterly investment report shall be in compliance with the Act and include a summary statement of investment activity prepared in compliance with generally accepted accounting principals. This summary will be prepared in a manner that will allow the City Audit/Investment Committee to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the City Council for review. The report will include the following:

- A listing of individual securities held at the end of the reporting period.
- Unrealized gains or losses as calculated on the beginning and ending book and market value of securities for the period.
- Additions and changes to the market value during the period.
- Average weighted yield of portfolio as compared to the City's benchmark.
- Listing of investments by maturity date.
- Fully accrued interest and earnings for the reporting period
- The percentage of the total portfolio that each type of investment represents.
- Any additional reporting information as required by the Act.
- Statement of compliance of the City of Brenham's Investment Policy and the Act

Month-end market prices on each security are to be obtained from nationally recognized security databases (e.g., The Wall Street Journal, Bloomberg, etc.).

An independent auditor will perform an annual formal review of the quarterly reports with the results reported to the governing body.

**Monitoring Market Value**

Market value of all securities in the portfolio will be determined on a monthly basis. These values will be obtained from a reputable and independent source reported in the quarterly report.

**XII. INVESTMENT POLICY ADOPTION**

The City of Brenham's Investment Policy shall be adopted no less than annually by resolution of the City Council. The City of Brenham's Investment Policy shall be subject to revisions consistent with changing laws, regulations, and needs of the City but any such changes must be adopted by the Council before use. The resolution adopting the policy and strategies must include any changes or modifications to the Policy.

Amended: November 15, 2007  
Approved: October 15, 2009

**ABBREVIATIONS AND ACRONYMS**

ABNR	Above Budget Net Revenues
BCDC	Brenham Community Development Corporation
BFD	Brenham Fire Department
BHA	Brenham Housing Authority
BNSF	Burlington Northern Santa Fe Railway
BVSMA	Brazos Valley Solid Waste Management
BVWACS	Brazos Valley Wide Area Communication Systems
CAFR	Comprehensive Annual Financial Report
CO	Certificate of Obligation
DP	Decision Package
EDF	Economic Development Foundation
EPA	Environmental Protection Agency
FAA	Federal Aviation Association
FEMA	Federal Emergency Management Agency
FOG	Fats, Oils, and Grease Program
FT	Full Time
FTE	Full Time Equivalent
FY	Fiscal Year
FYE	Fiscal Year Ending
GIS	Geographical Information Systems
GO	General Obligation Bond
GOB	General Obligation Bond
HVAC	Heating, Ventilating, and Air Conditioning
IFERC	International Fusion Energy Research Center
IT	Information Technology
KV	Kilovolt
KWH	Kilowatt Hour
LCRA	Lower Colorado River Authority
MCF	One Thousand Cubic Feet
mmBTU	One Million British Thermal Units
NSF	Non-Sufficient Funds
O&M	Operations & Maintenance
OASDI	Old-Age, Survivors, and Disability Insurance
PT	Part Time
RAMP	Routine Airport Maintenance Program
SAFER	Staffing for Adequate Fire and Emergency Response Grant
SCADA	Supervisory Control and Data Acquisition
TCEQ	Texas Commission on Environmental Quality
TCW	Texas Commercial Waste Management
TRNFS	Transfers
TxDOT	Texas Department of Transportation

## GLOSSARY

### A

#### *Accrual Basis*

The recording of the financial effects on a government of transactions, events, and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

#### *Ad Valorem Tax*

A tax based on the assessed value of real estate or personal property.

#### *Appropriation*

A legal authorization granted by a legislative body to make expenditures or incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended in.

#### *Audit*

A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has carried out its responsibilities.

### B

#### *Balanced Budget*

A budget in which estimated revenues are equal to or greater than estimated expenditures.

#### *Basis of Accounting*

A term used to refer to when transactions and economic events are recognized in the accounts and reported in the financial statements.

#### *Brenham Community Development Corporation (BCDC)*

A legally separate entity from the City and is governed by a board appointed by City Council. The BCDC was formed to oversee revenues and expenditures of a special three-eight cents sales tax for economic development and community recreational development.

#### *Budget*

A plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing the estimates.

**C***Capital Asset*

An asset owned by a governmental unit, which has an initial cost of \$1,000 or more and a useful life extending beyond a single financial reporting period. Examples of capital assets include land, improvements to land, buildings, furniture, fixtures, and equipment.

*Capital/Major Project Expenditure/Expense*

Expenditures resulting in the acquisition of or addition to the state's general fixed assets.

*Capital Improvement Program (CIP)*

A multi-year plan of projects that addresses repair and replacement of existing infrastructure, as well as development of new facilities to accommodate future growth.

*Capital Outlay*

A category of accounts used to account for the authorization and expenditure of monies for the acquisition of capital assets which are not properly recorded in a capital project fund.

*Capital Project*

A project authorized by the governing body for the acquisition or construction of a major capital facility or capital asset.

*Capital Projects Fund*

Funds used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

*Cash Basis*

Accounting method that recognizes revenues and expenses when cash is actually received or paid out.

*Certificate of Obligation (CO)*

Long term debt that is authorized by the City Council and does not require prior voter approval.

*Certified Annual Financial Report (CAFR)*

The published results of the City's annual audit.

*City Council*

The current elected officials of the City as set forth in the City's Charter.

*City Manager*

An official appointed as the administrative manager of a city.

*Competitive Bidding Process*

The following process: Until August 31, 2007, state law requiring that for purchases of \$15,000 or more, a city must advertise, solicit, and publicly open sealed bids from prospective vendors. After a review period, the Council then awards the bid to the successful bidder. Effective September 1, 2007, the statutory limit increased to \$50,000.

*Contract Obligation Bonds*

Long term debt that places the assets purchased or constructed as a part of the security for the issue.

**D***Debt Service*

A category of accounts which represent the authorization and expenditure of resources allocated for the payment of principal, interest, and related charges on long term bonded debt.

*Debt Service Fund*

Funds used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.

*Deferred Revenue*

Deferred revenues are amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.

*Department*

A major organizational unit of the administrative structure of the government, headed by an individual who reports directly to the City Manager and who has direct responsibility for the overall operation of the unit.

*Depreciation*

Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence; the portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period.

*Division*

An organizational unit of the government which is a subset of a department, usually a specialized operating unit with a specific area of responsibility (*i.e.*, patrol, traffic, and investigation are divisions in the police department).

**E***Encumbrance*

A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.

*Enterprise Fund*

A fund established to record the financial transactions of an enterprise operation. An enterprise operation is one which receives its revenues from fees charged for services rendered, operates like a private sector business, and focuses its financial accounting on capital preservation and income measurement.

*Expenditure*

A decrease in net current financial resource. Expenditures represent current operating charges incurred during the current period where the disbursement has occurred or will occur within one year, debt service and capital outlays. Expenditures do not include encumbrances.

*Expense*

Decreases in net total assets. Expenses represent the cost of operations incurred during the current period regardless of the timing of the related disbursements.

**F***Fiscal Year*

A 12-month budget period to which the annual operating budget applies, generally extending from October 1<sup>st</sup> through the following September 30<sup>th</sup>.

*Fixed Assets*

Long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

*Full Time Equivalent (FTE)*

A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year (40 hour work week).

*Fund*

A fiscal and accounting entity with a self balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

*Fund Balance*

The excess of fund assets over liabilities. A negative fund balance is a deficit balance.

**G***General Fund*

The fund used to account for all financial resources and expenditures, except those required to be accounted for in another fund.

*General Ledger*

A ledger containing the accounts in which are recorded, in detail or in summary, all transactions of a governmental unit.

*General Long-Term Debt*

Long term debt expected to be repaid from governmental funds.

*Generally Accepted Accounting Principles (GAAP)*

Uniform minimum standards of and guidelines to financial accounting and reporting as set forth by the Governmental Accounting Standards Board (GASB).

*General Obligation Bonds (GO or GOB)*

Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

*Governmental Accounting Standards Board (GASB)*

The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

*Governmental Fund Types*

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.

*Grants*

A contribution by a government of other organization to support a particular function. Grants may be classified as either operational or capital, depending on the grantee.

**I***Impact Fees*

Fees that are implemented by a local government on a new or proposed development to help assist or pay for a portion of the costs that the new development may cause with public services.

*Interfund Transfers*

The movement of monies between funds of the same governmental entity.

*Intergovernmental Revenues*

Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

*Internal Service Fund*

A fund used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

*Investments*

Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

**L***Levy*

The total amount of taxes, special assessments or service charges imposed by a government.

*Liabilities*

Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. The term does not include encumbrances.

*Line Item Budget*

A budget that separates spending into categories, or greater detail, as opposed to a program budget.

*Long-Term Debt*

Debt with a maturity of more than one year after the date of issue.

**M***Mission Statement*

A brief written statement of the purpose of an organization that guides the actions of the organization, spells out its overall goal, provides a sense of direction, and guides decision making for all levels of management.

*Modified Accrual Basis*

A method of accounting that recognizes revenues in the accounting period in which they become available and measurable. Available revenues are those that are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period.

**N***Net Working Capital*

Operating liquidity, current assets less current liabilities, available.

*Non-Recurring Revenues*

A one-time or inconsistent source of money available to a city or town.

**O***Object*

A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay".

*Official Budget*

The budget as adopted by the City Council.

*Operating Budget*

A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing them.

**P***Performance Measure*

A measurement of results or conditions, related to a program, which can be used to determine the degree of performance achieved.

*Proprietary Fund Types*

Funds that account for government's business-type activities, those that receive a significant portion of their funding through user charges, such as proprietary funds are the enterprise fund and the internal service fund. T

**R***Reserves*

An amount set aside annually within the budget of a city to provide a funding source for extraordinary or unforeseen expenditures.

*Retained Earnings*

An equity account reflecting the accumulated earnings of an enterprise or internal service fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits.

*Revenues*

An increase in cash or other current asset without a corresponding reduction in expenditures or increase in liabilities or equity. Revenues are cash receipts or amounts due which meet the applicable revenue recognition criteria.

**S***Sinking Fund*

A fund established by a government agency or business for the purpose of reducing debt.

*Special Revenue Fund*

Funds containing revenues that are earmarked for and restricted to expenditures for specific purposes.

*Strategy*

A plan of action designed to achieve a particular goal.

**T***Tax Rate*

The amount of property tax stated in terms of a unit of the municipal tax base.

*Tax Roll*

A list of all taxable property within a given jurisdiction.

*Transfers*

Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

*Trust Funds*

A fund for money donated or transferred to a municipality with specific instructions on its use.

**U***Undesignated Fund Balance*

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

*Unreserved, Designated*

A limitation on the use of all or part of the expendable balance in a governmental fund.

*Unreserved, Undesignated*

Money, assets, or other resource available for appropriating.

*User-Based Fee/Charge*

A municipal funding source where payment is collected from the user of a service to help defray the cost of providing the service.

*Utility Funds*

Funds used to account for the operations of the electric, sanitation, and wastewater disposal activities.

*Utility Revenue Bonds*

A special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds.

**W**

*Working Capital*

Operating liquidity, current assets less current liabilities, available.