

# CITY OF BRENHAM



## Adopted Budget



## Fiscal Year 2013-2014



The following notices are required by House Bill (H.B.) 3195 and Senate Bill (S.B.) 656:

**This budget will raise more revenue from total property taxes than last year’s budget by an amount of \$497,035, which is a 9.02 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$104,859.**

**The record vote, by member name of City Council, adopting the FY13-14 budget:**

<b>CITY COUNCIL MEMBERS</b>	<b>VOTE</b>
Mayor Milton Y. Tate, Jr.	Yes
Keith Herring, Ward 1	Yes
Weldon C. Williams, Jr., Ward 2	Yes
Andrew Ebel, Ward 3	Yes
Danny Goss, Ward 4	Yes
Mary E. Barnes-Tilley, Position 5 At Large	Yes
Mayor Pro-Tem Gloria Nix, Position 6 At Large	Yes

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

<b>TAX RATES</b>	<b>FY12-13</b>	<b>FY13-14</b>
Property Tax Rate	0.5432	0.5632
Effective Tax Rate	0.5362	0.5250
Effective M&O Rate	0.3792	0.3731
Rollback Tax Rate	0.5706	0.5665
Debt Tax Rate	0.2012	0.2053
Amount of Municipal Debt Obligation:	\$2,071,500	\$2,218,407



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Brenham  
Texas**

For the Fiscal Year Beginning

**October 1, 2012**

*Christopher P. Morrell*

President

*Jeffrey R. Egan*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Brenham, Texas for its annual budget for the fiscal year beginning October 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

**Annual Budget**

**CITY OF BRENHAM, TEXAS**

**Fiscal Year**

**October 1, 2013 – September 30, 2014**

---

**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  
Mary E. Barnes-Tilley..... Position 5 At Large  
Gloria Nix, Mayor Pro Tem..... Position 6 At Large

**Budget Team**

Terry K. Roberts..... City Manager  
Kyle D. Dannhaus ..... Assistant City Manager  
Carolyn D. Miller, CPA ..... Chief Financial Officer  
Stacy Hardy, CPA ..... Controller  
Kaci Konieczny ..... Budget Manager  
Debbie Gaffey, CPA ..... Utility Compliance Manager  
Lowell Ogle ..... Public Utilities Director  
Dane Rau ..... Public Works Director  
Rex Phelps ..... Police Chief  
Ricky Boeker ..... Fire Chief  
Julie Fulgham..... Development Services Director

## TABLE OF CONTENTS

---

<b>Budget Message</b> .....	1
<b>Combined Fund Summary</b> .....	8
<b>Reader's Guide</b> .....	10
<b>Introduction</b>	
Information on the City of Brenham.....	12
Planning Process .....	14
Budget Calendar.....	20
Personnel FTEs .....	21
Organization Chart .....	22
<b>General Fund</b>	
General Fund Overview.....	23
General Fund Summary .....	27
General Fund Revenues .....	28
Inter-Local Agreements/Transfers-In/Transfers-Out.....	31
Expenditures by Department.....	32
Expenditures by Category .....	34
General Government Decision Packages.....	35
121 Administration .....	36
122 Development Services.....	40
123 Human Resources .....	44
125 Main Street.....	48
131 Maintenance .....	52
133 Finance .....	56
135 Purchasing/Warehouse.....	60
141 Streets .....	64
144 Parks .....	68
146 Library.....	72
148 Airport .....	76
049 Recreation .....	80
149 Aquatics.....	84
150 Communications .....	88
151 Police .....	92
152 Fire .....	96
154 Animal Shelter/Control .....	100
155 Municipal Court.....	104

**General Fund (continued)**

167 Public Works.....108  
 172 Information Technology.....112  
 100 Non-Department Direct .....116  
 110 Non-Department Miscellaneous .....117  
 General Fund Assigned (Sub) Funds Overview .....118  
 Emergency Management Grant Fund Summary .....119  
 Public Safety Training Fund Summary .....120  
 Donations Fund Summary.....121  
 Fire Department Grant Fund Summary .....122  
 Equipment Fund Summary.....123

**Debt Service Fund**

Debt Service Fund Overview .....124  
 Debt Service Fund Summary .....127  
 Debt Fund Line Item Detail .....128

**Other Governmental Funds Overview**

Other Governmental Funds Overview .....130  
 Hotel/Motel Fund Summary .....131  
 Hotel/Motel WA County Fund Summary .....132  
 Criminal Law Enforcement Fund Summary .....133  
 Courts Technology/Security Fund Summary .....134  
 Airport Capital Fund Summary.....135  
 Public Safety Capital Projects Fund Summary .....136  
 Parks Capital Improvements Fund Summary.....137  
 Streets and Drainage Fund Summary .....138  
 Hwy 290 Fund Summary.....139

**Brenham Community Development Corporation**

BCDC Fund Overview .....140  
 BCDC Fund Summary .....142  
 BCDC Capital Project Fund Summary.....143

**Electric Fund**

Electric Fund Overview .....144  
 Electric Fund Summary .....148  
 Electric Fund Revenues .....149  
 Expenditures by Department.....150

## TABLE OF CONTENTS

---

### Electric Fund (continued)

Transfers-In/Transfers-Out .....	151
132 Utility Billing .....	152
160 Public Utilities.....	156
161 Electric.....	160
100 Non-Department Direct .....	164
110 Non-Department Miscellaneous.....	165

### Gas Fund

Gas Fund Overview .....	166
Gas Fund Summary .....	169
Gas Fund Revenues .....	170
162 Gas .....	172
100 Non-Department Direct .....	176
110 Non-Department Miscellaneous.....	177

### Water Fund

Water Fund Overview .....	178
Water Fund Summary .....	181
Water Fund Revenues .....	182
163 Water Treatment .....	184
164 Water Construction.....	188
100 Non-Department Direct .....	192
110 Non-Department Miscellaneous.....	193

### Wastewater Fund

Wastewater Fund Overview .....	194
Wastewater Fund Summary .....	197
Wastewater Fund Revenues .....	198
165 Wastewater Construction.....	200
166 Wastewater Treatment.....	204
100 Non-Department Direct .....	208
110 Non-Department Miscellaneous.....	209

### Sanitation Fund

Sanitation Fund Overview.....	210
Sanitation Fund Summary .....	213
Sanitation Fund Revenues .....	214
042 Transfer Station .....	216

**Sanitation Fund (continued)**

043 Collection Station .....	220
140 Recycling .....	224
142 Residential Collection .....	228
100 Non-Department Direct .....	232
110 Non-Department Miscellaneous.....	233

**Internal Service Fund**

Internal Service Fund Overview .....	234
Central Fleet Fund Summary.....	235
Workers’ Compensation Fund Summary.....	236
Medical Self-Insurance Fund Summary .....	237

**Supplemental Information**

Tax Ordinance .....	238
Budget Ordinance .....	240
Estimate of Tax Rate and Valuation.....	241
Shared Service Department Allocations .....	242
Assessed and Estimated Actual Value of Taxable Property.....	243
Direct and Overlapping Property and Sales Tax Rates.....	244
Legal Debt Margin Information.....	245
Demographic and Economic Statistics.....	246
Principal Employers.....	247
The Electric System – Utility Billing Statistics.....	248
The Gas System – Utility Billing Statistics .....	249
The Water System – Utility Billing Statistics .....	250
The Wastewater System – Utility Billing Statistics.....	251
The Sanitation Systems – Utility Billing Statistics .....	252
Financial Policies .....	254
Investment Policy.....	258
Abbreviations and Acronyms .....	272
Glossary .....	274





**THIS PAGE INTENTIONALLY LEFT BLANK**



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

**Council Members**  
Gloria Nix, Mayor Pro Tem  
Mary E. Barnes-Tilley  
Andrew Ebel  
Danny Goss  
Keith Herring  
Weldon C. Williams, Jr.

**To:** Mayor and City Council  
**From:** Terry K. Roberts, City Manager  
**Subject:** Transmittal Letter for FY2013-14 Budget  
**Date:** October 1, 2013

I am pleased to submit the City of Brenham Fiscal Year 2014 (FY14) Budget which includes certified property valuations provided by the Washington County Tax Appraiser. This budget message provides a narrative concerning economic factors and budget priorities as they impact the budget process. The FY14 Budget takes into consideration the direction and priorities of City Council and management staff, as addressed in prior years' strategic planning sessions and the budget workshops held in July.

#### **ECONOMIC FACTORS**

The economy continues to gain momentum as evidenced by low unemployment rates, strong sales tax growth, and stable growth in property values. The unemployment rate for Washington County remains low at 5.1% (May 2013). Sales tax growth has been strong this fiscal year and will meet FY13 budget projections. Property valuation growth has been strong and as expected we are seeing a slow, steady increase. The primary revenue drivers in the General Fund in the FY14 Budget include:

- Continued growth in sales tax – In FY13, we aggressively budgeted a 10% increase in sales tax and expect to meet this projection. However, for FY14 we are not expecting double-digit growth as in the prior year and are projecting a solid 5% growth in sales tax.
- Growth in property valuations – Certified taxable property valuations have grown from last year's adjusted amount of \$1,029,487,756 to \$1,080,568,292 this year for a 4.96% increase, which include \$18,858,039 in new improvements.
- Growth in utility franchise tax – Modest growth in consumption accelerated by higher commodity (pass-thru) costs for electric and gas, combined with rate increases in those utilities is fueling franchise tax revenue growth. A 1.5% increase in franchise tax revenue is projected for FY14.
- Reduction in court fines and fees – The completion of the Highway 290 construction project also brings to an end a period of construction zone fines. The FY14 budget reflects a 13% decrease in projected court fines and fees due to this factor.

## BUDGET PRIORITIES

### 1. Produce a balanced budget that maintains public service levels and capital funding while making enhancements in the public safety area.

This budget preserves the current level of services to the community and citizens, and funds \$503,522 in vehicle/equipment replacements and one-time services requested by our General Fund operating departments. During the July budget workshops, three personnel additions were approved for the FY14 budget, all of which were in the public safety area (Deputy Fire Marshal and two police officers). These personnel additions required a \$0.0159 O&M tax increase in the General Fund. Council also approved the issuance of debt for the purchase of two fire trucks (rescue truck and pumper truck) which required an increase of \$0.0041 in the I&S tax rate. In total, the tax rate was increased by 2 cents per \$100 of property valuation.

The FY14 Budget is based on increasing the overall tax rate from \$0.5432 per \$100 of property valuation to \$0.5632. The O&M rate increased from \$0.3420 to \$0.3579 while the I&S rate increased from \$0.2012 to \$0.2053.

In FY13, we utilized \$281,068 of General Fund reserves for two non-routine items: (1) demolition of former city hall of \$128,568 and (2) airport hangar grant match of \$152,500. In order to re-build our 90 day reserves, the General Fund budget for FY14 shows a surplus of \$114,141.

### 2. Continue funding for transportation and other major capital projects as prioritized by Council.

Transportation Projects – a high City Council priority for the past two budget years as evidenced by the completion of the \$1.2 million street overlay project along with Westwood Drive, Handley Street and Stringer Street projects. Transportation projects remain a high priority for FY14 with work expected to be completed on the Chappell Hill Street extension, utilizing approximately \$1 million of the \$1.8 million Certificates of Obligation (COs) which were issued in December 2012. This connection will enable the public to take full advantage of the \$8 million Stringer Street overpass creating a significant north-south collector that ties into US 290. As discussed with the Council in May, potential uses of the remaining \$800,000 of proceeds from the COs are the Cantey Street extension, Schulte Street extension, Day and Austin Street crossover and Saeger Street extension. The total cost of these projects far exceeds \$800,000; a priority will need to be established.

Fire Equipment Replacement – debt issuance of \$1.5 million for the purchase of a fire engine and a ladder truck is expected to be completed in early 2014. The new units will replace the current trucks which are 24 and 15 years old, respectively. As mentioned above, this debt issuance results in an I&S rate increase of \$0.0041 per \$100 of property valuation, for a total I&S rate of \$0.2053 per \$100 of property valuation.

Airport Capital Improvement Project – a joint project with TxDOT Aviation and the City of Brenham in support of a 10 unit T-hangar development project, access taxiway and new electrical vault project. The total project expenditures, which are estimated at \$1,695,000, have been included for FY14 with the City being responsible for the 10% local match.

Other Major Capital Projects – over \$5 million in other major capital projects, including a new or renovated library, a replacement animal shelter and new fire substation, are being discussed but await future funding. These projects would be financed with general obligation debt and would have a General Fund tax impact. Additionally, a proposed new south side family park/sports complex is also being discussed which would likely be funded by BCDC revenue sources.

**3. Provide funding for implementation of Compensation Study and fully funded group medical plan premiums.**

- Compensation Study – The City Council has historically recognized the importance of paying a competitive wage to attract and retain a quality workforce. In November 2012, the City Council retained the firm of Ray Associates, Inc. to perform an update to the City’s compensation system. The compensation survey reveals that, with some exceptions, the City’s actual salaries overall fall within the ranges applicable to the middle of the market. However, most City of Brenham jobs are in pay ranges for which the maximum of the pay range is below mid-market. For this reason, the recommendation is to add two more steps, or approximately 5% to each pay grade of the General Government pay schedule. Public Safety pay schedules are being changed to be consistent with the midpoint of the market survey, so there are additional changes in those positions. The total implementation cost of \$49,462 is relatively small because the City of Brenham has been consistent about making annual adjustments to the City’s pay schedules, thus maintaining its competitiveness with the market. The implementation cost is already included in the departmental salary budget numbers.
- Fully Funded Group Medical Plan – The City changed from a partially self-funded group medical plan to a fully funded plan in December 2012. This item was brought to Council for consideration after evaluating the City’s increasing costs of medical claims and aggregate stop loss insurance. Based on estimates provided by TML-IEBP the cost of changing to the fully funded plan, while maintaining similar benefits, would be minimal in FY13. For FY14, the medical insurance premium rates are estimated to increase by 4%, or \$175,969. This increase is already included in the departmental salary budgets. Traditionally, our retirees were responsible for the full premium for medical insurance coverage; however in the FY14 budget, we are recommending a \$100 per month subsidy for employee only coverage (7 retirees) and a \$200 per month subsidy for employee and spouse coverage (2 retirees).

**4. Evaluation of electric and gas utility rates.**

Electric and natural gas utility rates have not been adjusted since 2003 and 2006, respectively. The City periodically reviews rates, as failure to recover the cost of providing service can jeopardize the long-term financial stability of the utilities. In August of 2012, J. Stowe & Company was engaged by the City to conduct an Electric and Natural Gas Cost of Service and Rate Design Study. The purpose of the study was to review current rates in order to ensure sufficient revenue recovery and to determine that the revenue requirement was equitably allocated among customer classes. For the Electric Fund in FY14, the study recommended an increase in the wires charges for Small and Large Industrial customer classes.

This rate change is expected to generate an additional \$184,407 in Electric Fund revenue and \$12,908 in General Fund franchise tax. For the Gas Fund in FY14, the study recommended a 25% increase in the customer charge for all rate classes. This increase in the customer charge is

expected to generate an additional \$127,094 in Gas Fund revenue and \$8,897 in General Fund franchise tax. More importantly, these rate changes will help balance revenue requirements with cost of service and equitable recovery among customer classes.

#### **5. Second Year of BCDC Phase Out of Aquatics Center Subsidy and other BCDC Projects**

The Blue Bell Aquatics Center operates with the need of a significant operating subsidy. The deficit is greater than forecasted by the consultant who assisted with the development of the project 13 years ago. Admissions cover roughly one-third of the operating cost. Up until last year, the City's General Fund and the BCDC had equally shared in the \$400,000 annual subsidy. The BCDC sees their role in parks and recreation as the agency to fund capital expenditures and major maintenance and not operating costs. The BCDC directed that its \$200,000 subsidy be phased out over five years with the first year of that subsidy reduction (\$40,000) beginning in FY13. For FY14, the BCDC subsidy of the Aquatic Center has been reduced by \$80,000 to \$120,000.

The BCDC continues to support economic development and recreation projects within the City. For FY14, the BCDC approved funding for 7 recreation projects totaling \$145,000. These projects include: canopy for concrete slab at Fireman's Park, Jackson Street Park parking lot resurfacing, Hohlt Park playground equipment, Fireman's Park Antique Carousel roof replacement, Aquatic Center Leisure Pool deck extension and canopy, Aquatic Center locker replacement and the rental of an ice skating rink for the Downtown Christmas Stroll weekend. BCDC also committed \$657,000 towards infrastructure costs of a proposed new south side family park.

#### **6. Interlocal Agreements Review – An Ongoing Process**

The focus of our work on the fairness of our interlocal agreements has been an ongoing effort in the past several budget years. The City and County are currently evaluating a comprehensive exchange of services interlocal agreement that includes the County assuming operation and funding of county-wide emergency communication. That evaluation will extend beyond the preparation of the FY14 budget, so budget amendments will be needed if the City and County are able to reach an agreement. The FY14 budget reflects the assumptions that the current funding levels on all interlocal agreements will remain the same as prior year with the exception of the health inspector, library subsidy, and BVWACS radio maintenance agreements which were terminated in FY13.

## FINANCIAL OVERVIEW

The FY14 Budget authorizes \$63.8 million in expenditures, net of inter-fund transfers, compared to \$63.0 million for FY13. This increase of \$0.8 million is comprised of the following decreases and increases. The FY14 total expenditures were decreased by the following: \$2.4 million with the phase-out of the Medical Self Insurance Fund; and \$.84 million in BCDC capital projects due to completion of SWIP expansion. FY14 total expenditures were increased by: \$1.4 million in the Debt Service Fund for annual payments related to the HWY 290 project and new public safety CO bonds; \$1.5 million in the Public Safety Capital Projects Fund for the new fire trucks; and \$.39 in BCDC Fund for infrastructure costs related to proposed new park. The budget includes appropriations of operating resources for 23 funds. The Public Safety Training and Medical Self Insurance Funds had no budgeted appropriations for FY14.

FUND	REVENUES & TRANSFERS-IN	EXPENDITUES & TRANSFERS-OUT	NET REVENUES NET (DEFICIT)**
101 General	\$ 16,757,505	\$ 16,643,364	\$ 114,141
221 Emer Mgmt	1,000	5,000	(4,000)
232 Donations	59,120	38,300	20,820
235 Fire Dept Grants	1,000	1,000	0
236 Equipment	503,522	503,522	0
118 Debt	4,279,254	4,279,254	0
250 BCDC	1,561,738	1,886,691	(324,953)
252 BCDC Capital Projects	657,000	657,000	0
109 Hotel/Motel	510,040	510,040	0
110 Hotel/County	75,000	93,814	(18,814)
229 Criminal Law	7,045	37,500	(30,455)
233 Courts Technology	40,500	67,000	(26,500)
203 Airport Capital Imprv	1,525,500	1,695,000	(169,500)
218 Public Safety Capital Projects	1,501,200	1,501,200	0
234 Parks Capital Imprv	87,000	99,000	(12,000)
237 Streets/Drainage	600	760,721	(760,121)
290 290 Pass Thru	3,001,000	1,195,000	1,806,000
102 Electric	26,680,302	26,890,612	(210,310)
103 Gas	3,354,993	3,141,265	213,728
104 Water	5,109,618	4,811,874	297,744
105 Wastewater	3,521,212	3,514,450	6,762
106 Sanitation	2,320,072	2,395,421	(75,349)
220 Central Fleet	110,100	35,750	74,350
500 Workers' Comp	124,462	92,750	31,712
Subtotal	71,788,783	70,855,528	933,255
Transfers	6,988,294	6,988,294	0
Total	64,800,489	63,867,234	933,255

**CAPITAL AND NON-CAPITAL BUDGET**

The following decision packages are included in the FY14 Budget.

<b>FUND</b>	<b>DESCRIPTION</b>	<b>DEPT</b>	<b>COST</b>
101 GENERAL	ACCUPLUS & LIDAR	DEVELOPMENT SVCS	\$ 32,000
	SPACE PLANNING	LIBRARY	15,750
	ADDITIONAL STREET LIGHTS	PUBLIC WORKS	10,000
236 EQUIPMENT	POLICE UNITS (6)	POLICE	212,500
	HVAC (CITY HALL)	MAINTENANCE	51,000
	CRACK SEAL UNIT	STREETS	50,000
	NEW FORKLIFT	PURCHASING	40,000
	SHELVING UNITS/CUBICLES/KIOSK	LIBRARY	30,042
	ILS SYSTEM	LIBRARY	14,000
	MULCHING MOWER	PARKS	22,500
	UTILITY/DUMP VEHICLE	PARKS	22,000
	BUNKER RAKE	PARKS	19,500
	BUILDING IMPROVEMENTS AT STATION	FIRE	34,480
	PLOTTER (1/2) *50/50 SPLIT WITH PUBLIC UTILITIES	DEVELOPMENT SVCS	7,500
233 COURT TECH	SECURITY SYSTEM UPGRADE	MUNICIPAL COURT	40,000
	COMPUTER REPLACEMENT & ADOBE LIC.	MUNICIPAL COURT	8,050
	2 HANDHELD TICKET WRITERS	MUNICIPAL COURT	3,950
237 STS/DRAINAGE	CHAPPELL HILL STREET	N/A	760,721
250 BCDC	PROPOSED NEW PARK INFRASTRUCTURE	N/A	657,000
	LEISURE POOL DECK & CANOPY	AQUATICS	40,000
	LOCKERS	AQUATICS	8,000
	HOHLT PARK PLAYGROUND EQUIPMENT	PARKS	35,000
	FIREMAN'S CAROUSEL ROOF REPLACEMNT	PARKS	25,000
	FIREMAN'S PARK CANOPY	PARKS	15,000
	JACKSON ST PARK PARKING LOT RESURFACE	PARKS	12,000
	ICE SKATING RINK AT CHRISTMAS STROLL	RECREATION	10,000
102 ELECTRIC	CGW LINE LOCATOR	PUBLIC UTILITIES	15,450
	MULTISPEAK INTERFACE FOR SCADA	PUBLIC UTILITIES	19,000
	SCADA WIRELESS EXPANSION	PUBLIC UTILITIES	12,000
	PLOTTER (1/2) *50/50 SPLIT WITH DEVELOPMENT SVCS	PUBLIC UTILITIES	7,500
	SMALL DIGGER TRUCK	ELECTRIC	230,237
	MILSOFT OUTAGE MANAGEMENT SYSTEM	ELECTRIC	83,567
	SYSTEM REHAB	ELECTRIC	60,000
	BRUSH SHEARER	ELECTRIC	9,500
103 GAS	REMOTE METHANE LEAK DETECTOR	GAS	18,283
104 WATER	TRUCK - 1/2 TON 2-DOOR REG CAB AUTO	WTR TREATMENT	25,650
	INSULATED HEATING BLANKETS	WTR TREATMENT	19,000
	GATE & OPERATOR	WTR TREATMENT	10,000
	RTU AT WATER PLANT	WTR TREATMENT	9,786

**CAPITAL AND NON-CAPITAL BUDGET CONTINUED**

<b>FUND</b>	<b>DESCRIPTION</b>	<b>DEPT</b>	<b>COST</b>
104 WATER	RTU AT LAKE SOMMERVILLE	WTR TREATMENT	9,549
	AIR COMPRESSOR	WTR TREATMENT	5,500
	FLANGE SPREADER	WTR TRTMNT/CONSTR	6,000
	CRANE FOR TRUCK BED	WTR CONSTRUCTION	11,000
	LINESTOP VALVE INSERTION	WTR CONSTRUCTION	8,500
105 WASTEWATER	TRUCK - 3/4 TON	WW TREATMENT	26,650
	RTU AT WASTEWATER PLANT	WW TREATMENT	9,786
106 SANITATION	HAUL TRAILER	TRANSFER STATION	68,000
	WASTEWORKS UPGRADE	TNSFR/COLL STATION	10,000
	RECYCLING CENTER BUILDING	RECYCLING CENTER	20,000
	RECYCLING CENTER CAMERA	RECYCLING CENTER	10,000
<b>TOTAL CAPITAL</b>			<b>2,880,951</b>

**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 levels 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.

I appreciate the work of City staff that developed the budget proposals and I especially want to recognize the work of the budget management team of Kaci Konieczny, Stacy Hardy, Debbie Gaffey, Carolyn Miller, and Kyle Dannhaus who assisted me in reviewing and analyzing the various funding requests. Our division directors and department heads also deserve recognition for their cooperation during this process.

To our elected officials, thank you for your assistance in the budget process, and let me personally express my appreciation for your time involved in this work.



**CITY OF BRENHAM  
COMBINED FUND SUMMARY  
FY13-14 BUDGET**

	GENERAL FUND						DEBT	COMPONENT UNIT		SPECIAL REVENUE FUNDS			
	GENERAL	EMER MGMT	PUBLIC SAFETY	DONA-TIONS	FIRE DEPT GRANTS	EQUIP-MENT		BCDC	BCDC CAP PROJ	HOTEL/MOTEL	HOTEL/TAX CNTY	CRIM LAW ENFORCE	COURTS TECH
<b>BEGINNING BALANCE</b>	\$3,353,830	\$11,193	\$0	\$310,762	\$0	\$15,152	\$178,801	\$1,162,602	\$0	\$281,811	\$21,655	\$43,461	\$121,270
<b>REVENUES</b>													
AD VALOREM TAX	3,837,971						2,218,407						
SALES TAX	4,672,085							1,557,362					
FRANCHISE TAX	2,689,491												
OTHER TAX	358,000									510,000	75,000		
LICENSES AND PERMITS	66,950												
INTERGOVERNMENTAL (1)	388,925						277,325						
CHARGES FOR SERVICES	281,350												40,500
FINES AND FORFEITURES	753,945												
INTEREST/PENALTY	3,200						19,412	1,000		40		45	
CONTRIBUTIONS AND DONATIONS		1,000		59,120	1,000								
MISCELLANEOUS REVENUE	272,392							3,376				7,000	
<b>TRANSFERS IN</b>	3,433,196								657,000				
<b>DEBT/LEASE PROCEEDS</b>													
<b>TOTAL OPERATING RESOURCES</b>	\$16,757,505	\$1,000	\$0	\$59,120	\$1,000	\$503,522	\$4,279,254	\$1,561,738	\$657,000	\$510,040	\$75,000	\$7,045	\$40,500
<b>DEPARTMENT EXPENDITURES</b>													
ADMINISTRATION	1,051,266												
DEVELOPMENT SERVICES	407,425												
HUMAN RESOURCES	168,508												
MAIN STREET	141,727												
MAINTENANCE	680,211												
FINANCE	955,242												
PURCHASING/WAREHOUSE	307,549												
STREETS	1,414,440												
PARKS (1)	1,120,083												
LIBRARY (1)	454,500												
AIRPORT	132,945												
RECREATION	160,580												
AQUATIC CENTER	717,899												
COMMUNICATIONS (1)	1,170,509												
POLICE (1)	3,726,363												
FIRE (1)	1,614,162												
ANIMAL SHELTER/CONTROL (1)	321,723												
MUNICIPAL COURT	389,993												
PUBLIC WORKS	177,415												
INFORMATION TECHNOLOGY (1)	621,306												
EMERGENCY MANAGAMENT		5,000											
POLICE TRAINING													
DONATIONS				38,300									
FIRE DEPARTMENT GRANTS					1,000								
EQUIPMENT						503,522							
BCDC								395,581					
BCDC CAPITAL PROJECT									657,000				
HOTEL/MOTEL										457,040	93,814		
CRIMINAL LAW ENFORCEMENT												37,500	
COURTS TECHNOLOGY/SECURITY													52,000
AIRPORT													
2013 CAPITAL PROJECTS													
PARKS SPECIAL REVENUE													
STREETS AND DRAINAGE													
US 290 PASS THRU FINANCE													
UTILITY CUSTOMER SERVICE													
PUBLIC UTILITIES													
ELECTRIC													
GAS													
WATER TREATMENT													
WATER CONSTRUCTION													
WATER BOND PROJECTS													
AMR METERS													
WASTEWATER CONSTRUCTION													
WASTEWATER TREATMENT													
TRANSFER STATION													
COLLECTION STATION													
RECYCLING CENTER													
COLLECTION													
CENTRAL FLEET													
WORKERS' COMPENSATION													
MEDICAL INSURANCE													
<b>SUBTOTAL DEPARTMENT</b>	15,733,846	5,000	0	38,300	1,000	503,522	0	395,581	657,000	457,040	93,814	37,500	52,000
<b>OTHER EXPENDITURES</b>													
SOURCE COST													
FRANCHISE TAX													
DEBT SERVICE							4,279,254						
NON-DEPT AND MISC	405,996												
<b>SUBTOTAL OTHER</b>	405,996	0	0	0	0	0	4,279,254	0	0	0	0	0	0
<b>TRANSFERS OUT</b>	503,522							1,491,110		53,000			15,000
<b>TOTAL EXPENDITURES</b>	\$16,643,364	\$5,000	\$0	\$38,300	\$1,000	\$503,522	\$4,279,254	\$1,886,691	\$657,000	\$510,040	\$93,814	\$37,500	\$67,000
<b>CHANGE IN FUND BALANCE</b>	114,141	(4,000)	0	20,820	0	0	0	(324,953)	0	0	(18,814)	(30,455)	(26,500)
<b>ENDING FUND BALANCE</b>	\$3,467,971	\$7,193	\$0	\$331,582	\$0	\$15,152	\$178,801	\$837,649	\$0	\$281,811	\$2,841	\$13,006	\$94,770

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

**CITY OF BRENHAM  
COMBINED FUND SUMMARY  
FY13-14 BUDGET**

	CAPITAL PROJECT FUNDS					ENTERPRISE FUNDS					INTERNAL SERVICE FUNDS			TOTAL
	AIRPORT CAPITAL	2013 CAP PROJ	PARKS CAP IMPROV	STREET DRAINAGE	290 PASS THRU	ELECTRIC	GAS	WATER	WASTE- WATER	SANI- TATION	CENTRAL FLEET	WORKERS' COMP	MEDICAL INS	
<b>BEGINNING BALANCE</b>	\$169,500	\$0	\$16,214	\$1,695,193	\$3,051,993	\$6,811,855	\$1,114,636	\$1,995,044	\$405,409	\$806,760	\$91,103	\$269,698	\$0	\$21,927,941
<b>REVENUES</b>														
AD VALOREM TAX														6,056,378
SALES TAX														6,229,447
FRANCHISE TAX														2,689,491
OTHER TAX														943,000
LICENSES AND PERMITS														66,950
INTERGOVERNMENTAL (1)														666,250
CHARGES FOR SERVICES						26,110,736	3,354,293	4,405,255	3,518,912	2,319,147	110,100	123,962		40,264,255
FINES AND FORFEITURES														753,945
INTEREST/PENALTY		1,200		600	3,001,000	26,100	700	4,700	2,300	925		500		3,061,722
CONTRIBUTIONS AND DONATIONS														61,120
MISCELLANEOUS REVENUE	1,525,500													1,808,268
<b>TRANSFERS IN</b>			87,000			543,466								6,988,294
<b>DEBT/LEASE PROCEEDS</b>		1,500,000						699,663						2,199,663
<b>TOTAL OPERATING RESOURCES</b>	\$1,525,500	\$1,501,200	\$87,000	\$600	\$3,001,000	\$26,680,302	\$3,354,993	\$5,109,618	\$3,521,212	\$2,320,072	\$110,100	\$124,462	\$0	\$71,788,783
<b>DEPARTMENT EXPENDITURES</b>														
ADMINISTRATION														1,051,266
DEVELOPMENT SERVICES														407,425
HUMAN RESOURCES														168,508
MAIN STREET														141,727
MAINTENANCE														680,211
FINANCE														955,242
PURCHASING/WAREHOUSE														307,549
STREETS														1,414,440
PARKS (1)														1,120,083
LIBRARY (1)														454,500
AIRPORT														132,945
RECREATION														160,580
AQUATIC CENTER														717,899
COMMUNICATIONS (1)														1,170,509
POLICE (1)														3,726,363
FIRE (1)														1,614,162
ANIMAL SHELTER/CONTROL (1)														321,723
MUNICIPAL COURT														389,993
PUBLIC WORKS														177,415
INFORMATION TECHNOLOGY (1)														621,306
EMERGENCY MANAGAMENT														5,000
POLICE TRAINING														0
DONATIONS														38,300
FIRE DEPARTMENT GRANTS														1,000
EQUIPMENT														503,522
BCDC														395,581
BCDC CAPITAL PROJECT														657,000
HOTEL/MOTEL														550,854
CRIMINAL LAW ENFORCEMENT														37,500
COURTS TECHNOLOGY/SECURITY														52,000
AIRPORT	1,695,000													1,695,000
2013 CAPITAL PROJECTS		1,501,200												1,501,200
PARKS SPECIAL REVENUE			99,000											99,000
STREETS AND DRAINAGE				760,721										760,721
US 290 PASS THRU FINANCE														0
UTILITY CUSTOMER SERVICE						444,329								444,329
PUBLIC UTILITIES						861,429								861,429
ELECTRIC						2,284,369								2,284,369
GAS							554,512							554,512
WATER TREATMENT								1,279,130						1,279,130
WATER CONSTRUCTION								989,166						989,166
WATER BOND PROJECTS								365,000						365,000
AMR METERS														0
WASTEWATER CONSTRUCTION									455,628					455,628
WASTEWATER TREATMENT									1,115,323					1,115,323
TRANSFER STATION										801,666				801,666
COLLECTION STATION										387,678				387,678
RECYCLING CENTER										181,135				181,135
COLLECTION										558,686				558,686
CENTRAL FLEET											35,750			35,750
WORKERS' COMPENSATION												92,750		92,750
MEDICAL INSURANCE														0
<b>SUBTOTAL DEPARTMENT</b>	1,695,000	1,501,200	99,000	760,721	0	3,590,127	554,512	2,633,296	1,570,951	1,929,165	35,750	92,750	0	32,437,075
<b>OTHER EXPENDITURES</b>														
SOURCE COST						19,645,795	1,815,958	265,650						21,727,403
FRANCHISE TAX						1,787,636	233,909	300,499	238,042	58,705				2,618,791
DEBT SERVICE						9,564	2,234	1,106,244	1,207,024	3,549				6,607,869
NON-DEPT AND MISC						51,600	6,500	4,000	8,000					476,096
<b>SUBTOTAL OTHER</b>	0	0	0	0	0	21,494,595	2,052,101	1,678,893	1,449,066	70,254	0	0	0	31,430,159
<b>TRANSFERS OUT</b>					1,195,000	1,805,890	534,652	499,685	494,433	396,002				6,988,294
<b>TOTAL EXPENDITURES</b>	\$1,695,000	\$1,501,200	\$99,000	\$760,721	\$1,195,000	\$26,890,612	\$3,141,265	\$4,811,874	\$3,514,450	\$2,395,421	\$35,750	\$92,750	\$0	\$70,855,528
CHANGE IN FUND BALANCE	(169,500)	0	(12,000)	(760,121)	1,806,000	(210,310)	213,728	297,744	6,762	(75,349)	74,350	31,712	0	933,255
<b>ENDING FUND BALANCE</b>	\$0	\$0	\$4,214	\$935,072	\$4,857,993	\$6,601,545	\$1,328,365	\$2,292,788	\$412,171	\$731,411	\$165,453	\$301,410	\$0	\$22,861,196

## **READER'S GUIDE**

---

The purpose of this reader's guide is to assist users in navigating their way through the FY14 Budget document.

### **INTRODUCTION**

The Introduction provides background information on the City of Brenham. Also included is an overview of the Planning Process. The section concludes with exhibits containing the budget calendar, organization chart and personnel counts.

### **GENERAL FUND**

This section contains a General Fund overview with budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided and line item revenue detail. Highlights of each operating department are included. Each department summary concludes with the budget line item detail. Any general fund resources that are restricted, committed or assigned but budgeted and tracked in separate funds follow department summaries.

### **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.

### **SPECIAL REVENUE AND CAPITAL PROJECT FUNDS**

The Special Revenue and Capital Project Funds section is used to account for seven funds classified as special revenue and 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-eight 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 FY14 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 of the Gas department are 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 includes a Central Fleet Fund and a Workers' Compensation Fund. This section provides an overview of the Medical Self-Insurance Fund, Workers' Compensation Fund, and Central Fleet. 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.

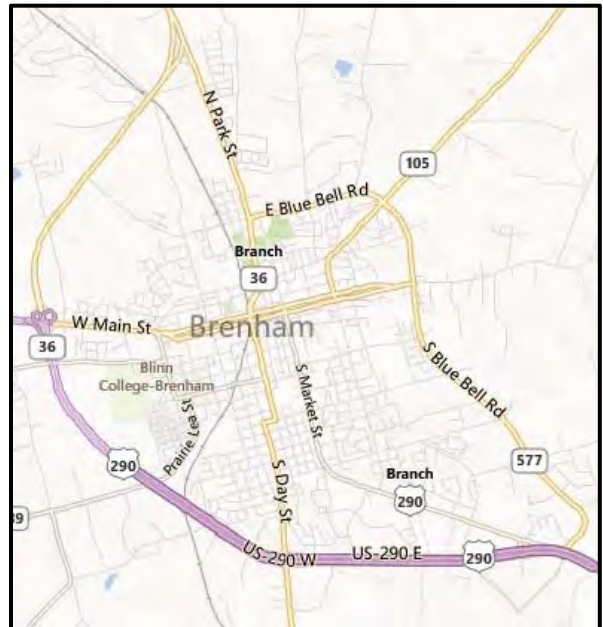
## INFORMATION ON THE CITY OF BRENHAM

### 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.

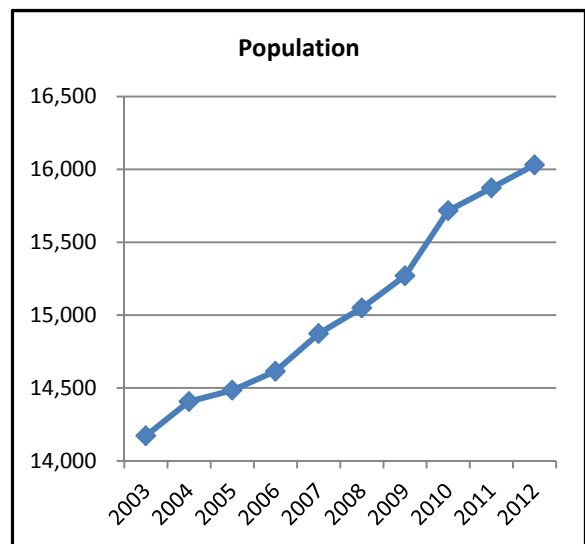
### LOCATION

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 doubled every decade. With the exception of 1910, when there was a slight decline, population has grown steadily. The City's population in the 2000 Census was 13,507, increasing to 15,716 in the 2010 Census. The largest ancestry segment (over 25%) is of German descent, seen in the architecture of historic homes and the Maifest celebration. In the 2000 Census, median household income was \$32,109 and over 37% had some college or a degree.



### 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 242.25 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.

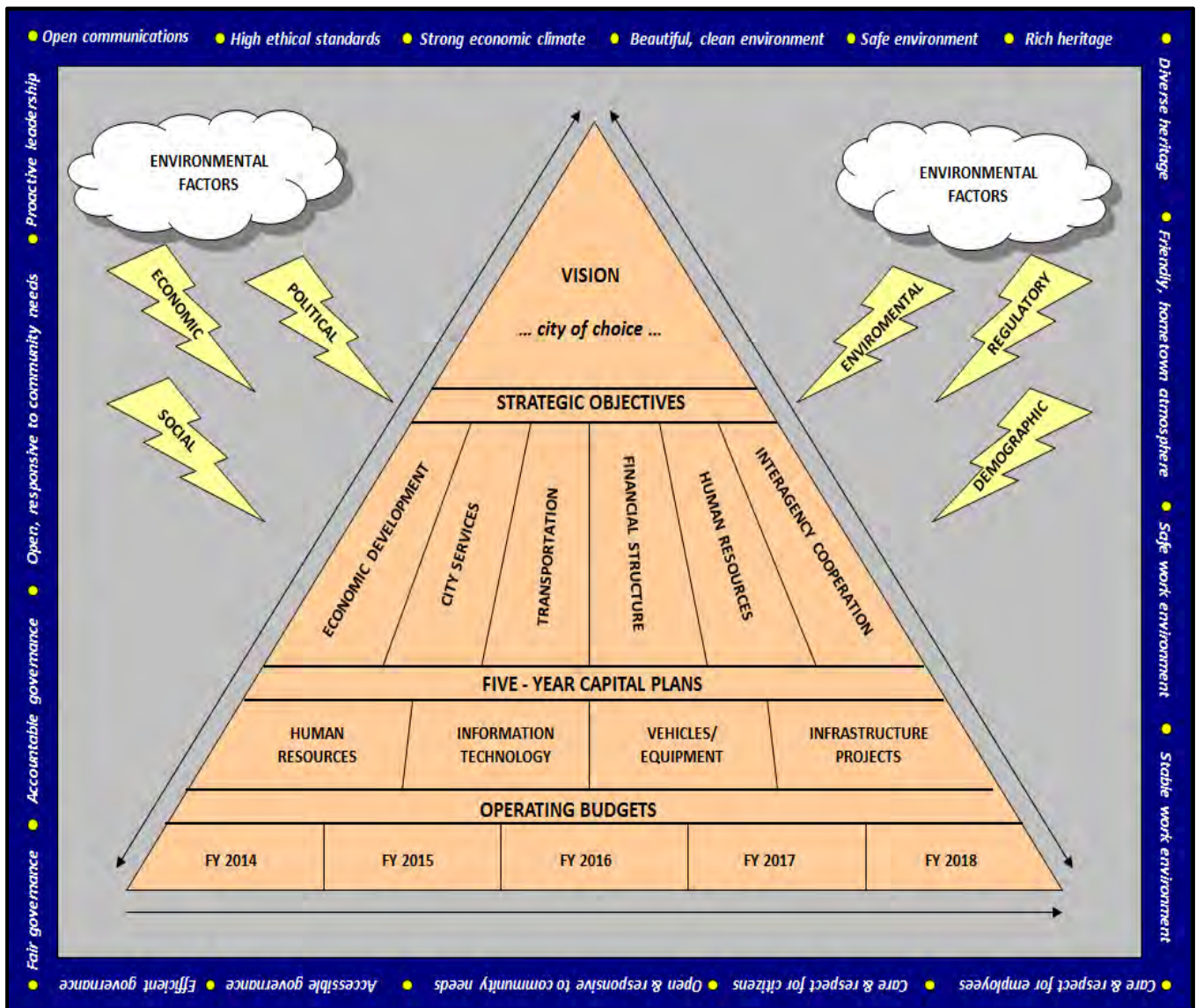
Sports and recreation are popular in Brenham. There are seven City parks, the Blue Bell Aquatic Center, the Brenham Skate Park, Hasskarl Tennis Center, and Dr. Bobbie M. Dietrich Memorial Amphitheatre. More than 400 athletic games and 30 tournaments are held at City facilities during a year. Approximately 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 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 under various revenue scenarios. The results are then presented to Council at a pre-budget workshop and Council provides guidance to staff with regards to 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 Five-Year Capital Plan and the Budget are developed within the framework established under the City's vision and strategic objectives.



**VISION STATEMENT**

Every five or six years, senior management and Council meet to review the City's strategic plan. Such a review was conducted during FY11. An outside facilitator was used to help flesh out strategies and align them with the City's objectives and vision. 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. All department goals and objectives align with one or more of the strategic objectives. 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** – 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.

**STRATEGIES**

The following strategies were developed during the FY11 Strategic Planning Workshops. They are listed in priority order.



1. Create a comprehensive master planning program addressing transportation, development and economic development.



2. Develop a comprehensive approach to improving intergovernmental cooperation and sharing costs of services between the City, County and school systems.



3. Prepare a comprehensive transportation plan including rehabilitation and maintenance of city streets, planning for thoroughfares and downtown parking.



4. Develop a holistic approach to economic development including planning in all aspects of the community including white collar jobs and a diversified retail market.



5. Develop a plan for enhancing revenues for the city.



6. Encourage development within the City's utilities service area.



7. Develop and implement a proactive code enforcement program.



8. Find equitable funding for a new fire substation.



9. Develop a proactive education program on the financial constraints of the City's government including the fiscal impacts of operating newly constructed capital projects.



10. Prepare a habitual offenders awareness program.



11. Prepare and implement a process for communicating between the Council and Committees, conveying the Council's expectation and vision.



12. Create a more holistic approach to planning and coordination of projects inspired from volunteer committees and interest groups.



13. Develop a plan for a new animal shelter.



14. Develop recruiting and recognition program for City volunteers.



15. Develop a mentoring and interdepartmental training program for employees.



16. Develop a program to educate youth in schools on the value of working in local government.

## **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.

### **BASIS OF BUDGETING**

Fund budgets are prepared on a modified accrual accounting basis for governmental funds and full accrual accounting basis for enterprise funds, with exceptions. These exceptions include the following items which are not budgeted:

- Uncollectible accounts
- Post-retirement benefits
- Depreciation
- Amortized bond costs and charges

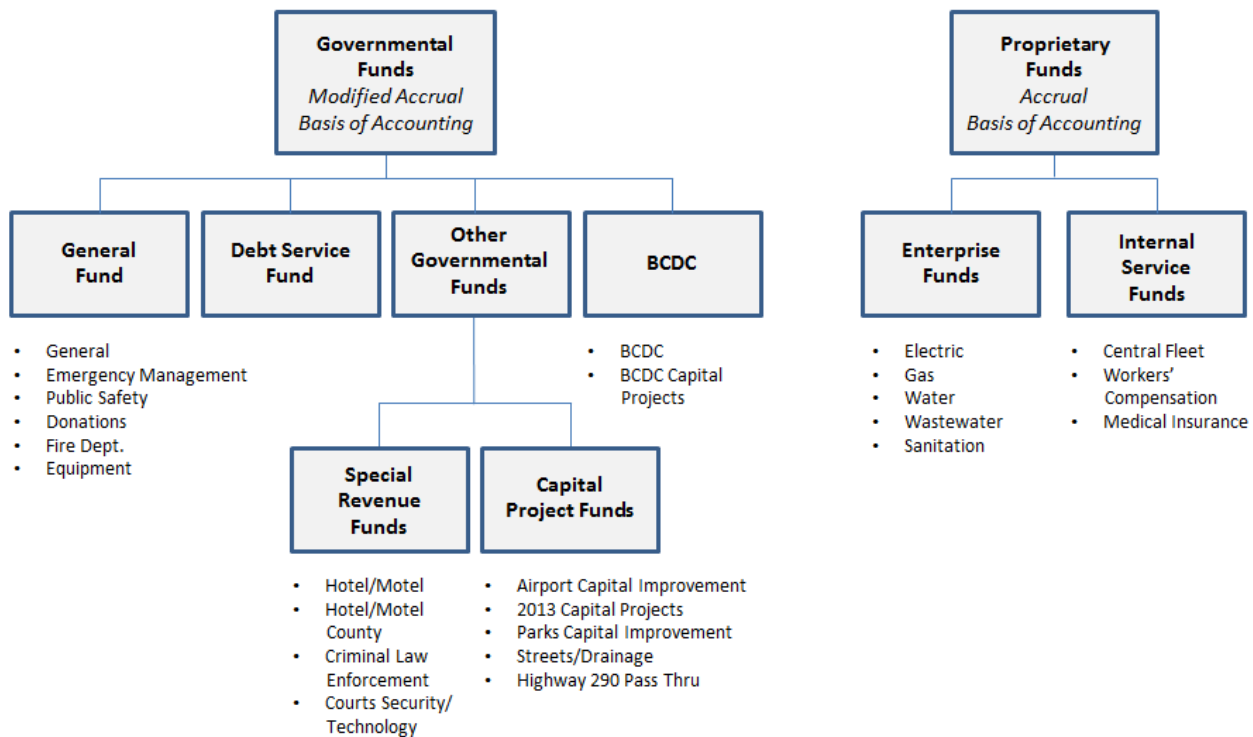
In addition, capital purchases are budgeted in the year of purchase and debt principal is budgeted in the year it is paid. Budget emphasis is on cash transactions and focus is on the net change in working capital.

**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.

**BUDGETED FUNDS**

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. The chart below shows all the funds included in this budget. Fund descriptions are included in each funds specific section.



**CITY OF BRENHAM  
BUDGET CALENDAR - FISCAL YEAR (FY) 2014**

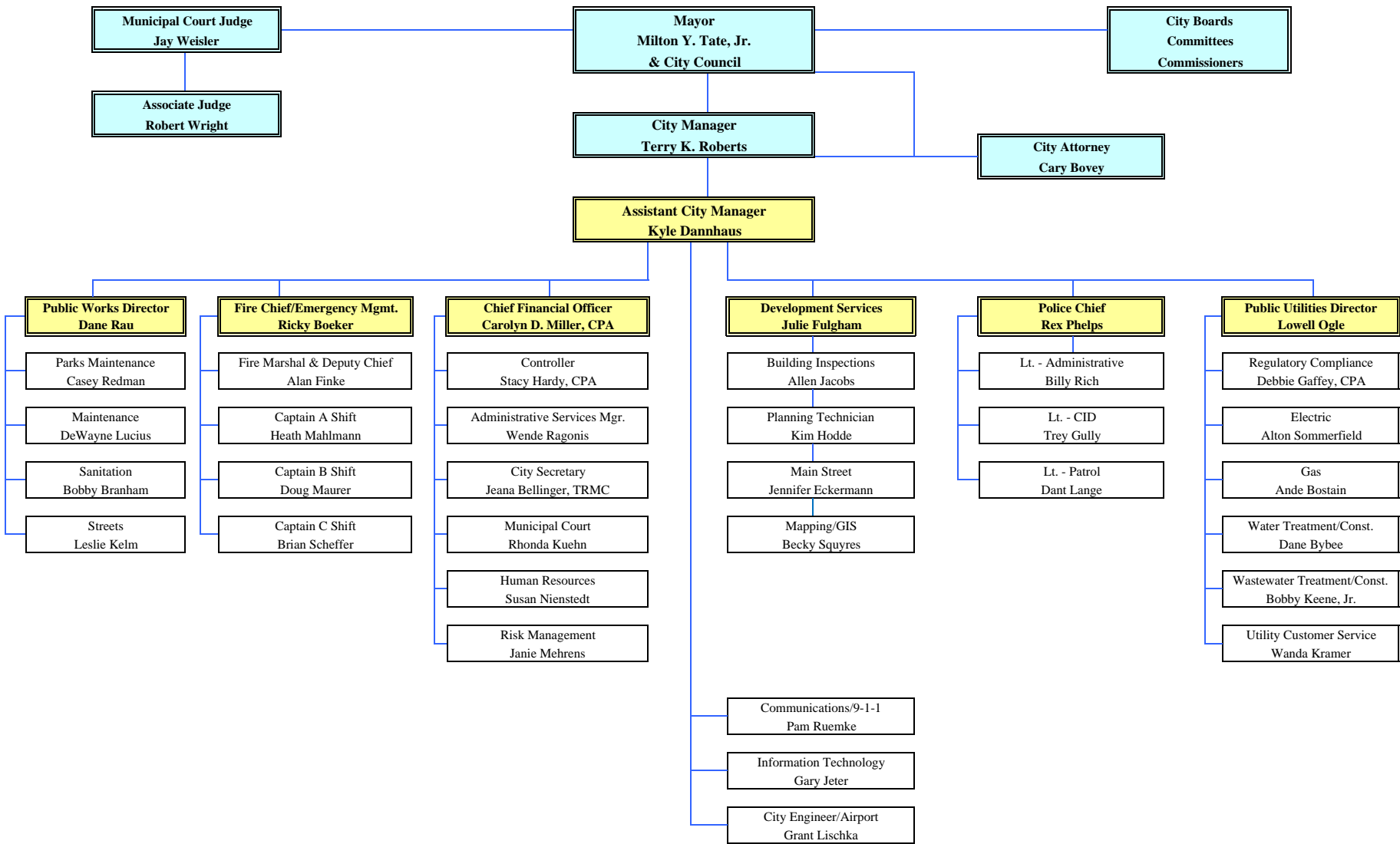
DATE	DAY(S)	DESCRIPTION
<b>FEBRUARY 2013</b>		
8	Fri	Request for 5-Year Capital Plan Update distributed to all departments.
27	Wed	5-Year Capital Plan Update due from all departments.
28	Thu	Completion of First Quarter Review and RAE (3 Months Actual, 9 Months Budget).
<b>MARCH 2013</b>		
01	Fri	Preparation of Personnel Budget and 5-Year Capital Plan Update.
<b>APRIL 2013</b>		
05	Fri	RAE spreadsheets distributed to all departments.
10	Wed	Management review of Personnel Budget for FY14.
10	Wed	Management review of 5-Year Capital Plan Update, FY14-FY18.
12	Fri	Personnel Budget input into Incode by Finance Department.
17	Wed	RAE due from all departments.
19	Fri	RAE reviewed and input into INCODE by Finance Department.
28	Fri	Budget training manuals completed.
29-30	Mon-Tues	Department budget training - 2 sessions.
30	Tue	Finance prepares 1st round revenue projections for General Fund; Utility Compliance Manager prepares Utility Fund Projection
<b>MAY 2013</b>		
10	Fri	Revenue projections input into Incode by Finance Department.
15	Wed	Completion of 2nd Quarter Review and RAE (6 Months Actual, 6 Months RAE).
24	Fri	Budgets entered into Incode for all utility fund departments and General Fund Depts: 121, 122, 123, 125, 131, 133, 135 and 17
29	Wed	Budgets entered into Incode for all remaining General Fund departments, BCDC, Hotel/Motel and Parks Capital Project funds.
30	Thurs	Budget kick-off Council Workshop - 8:30 AM.
<b>JUNE 2013</b>		
03-05	Mon-Wed	Management review of all utility fund department budgets.
10-13	Mon-Thurs	Management review of all General Fund department budgets.
25	Tues	Management review of BCDC, Hotel/Motel, Parks Capital Project and other miscellaneous fund budgets.
28	Fri	Management review of FY14 Proposed Budget financials.
<b>JULY 2013</b>		
01-12	Mon-Fri	Incorporation of management reviewed, proposed budget into Budget Book for Council Budget Workshops.
17-19	Wed-Fri	Council budget workshops: Wednesday, Thursday and Friday mornings - 8:30 AM.
25	Thu	Last day for chief appraiser to certify appraisal roll to each taxing unit. Effective and rollback tax rates calculated.
<b>AUGUST 2013</b>		
05	Mon	Publication of effective and rollback tax rates, unencumbered fund balances, debt obligation schedule and other applicable items by chief appraiser.
09	Fri	Proposed budget filed with City Secretary. One copy at Library and one copy at County.
15	Thu	Council meeting: Discuss tax rate. Record vote, if required, on proposed tax rate and schedule public hearings.
19	Mon	<i>Notice of Public Hearings on Tax Increase</i> published in newspaper and on TV and Web site, if available, at least seven days before the first public hearing. Publication includes first and second hearing dates.
26	Mon	<i>Notice of Public Hearing on Proposed Budget</i> published in newspaper not earlier than the 30th or later than the 10th day before the date of the hearing.
29	Thurs*	Special Council meeting: First public hearing on tax increase.
<b>SEPTEMBER 2013</b>		
05	Thu	Council meeting: Second public hearing on tax increase (Council cannot adopt until 3-14 days from this date).
09	Mon	<i>Notice of Tax Revenue Increase</i> published before meeting to adopt tax rate. Published in newspaper and on TV and Web site, if available, at least seven days before meeting.
16	Mon*	Special Council meeting: Public hearing on budget and first reading of ordinances to adopt the tax rate and budget.
19	Thurs	Council meeting: Second reading of ordinances to adopt the tax rate and budget.
30	Mon	Last day for taxing units to adopt 2013 tax rate; By Sept. 30 or by the 60th day after the chief appraiser certifies appraisal roll to unit, whichever date is later. Failure to adopt by these required dates results in a unit adopting the lower of its effective tax rate for this year or last year's tax rate; unit's governing body must ratify new rate within five days.

\* Requires special Council meeting.

**CITY OF BRENHAM**  
**PERSONNEL - FULL-TIME EQUIVALENTS**

	FY12			FY13			FY14			FY13 VERSUS FY14		
	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL
<b>GENERAL FUND</b>												
ADMINISTRATION	5.00	0.00	5.00	6.00	0.00	6.00	6.00	0.00	6.00	0.00	0.00	0.00
DEVELOPMENT SVCS	1.00	0.00	1.00	4.10	0.00	4.10	4.50	0.00	4.50	0.40	0.00	0.40
HUMAN RESOURCES	2.00	0.80	2.80	2.00	0.00	2.00	2.00	0.00	2.00	0.00	0.00	0.00
MAIN ST	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00
MAINTENANCE	8.00	0.00	8.00	7.50	0.00	7.50	7.50	0.47	7.97	0.00	0.47	0.47
FINANCE	7.00	1.08	8.08	8.00	1.08	9.08	9.00	0.27	9.27	1.00	(0.81)	0.19
PURCHASING/WHSE	3.00	0.47	3.47	3.00	0.47	3.47	3.50	0.94	4.44	0.50	0.47	0.97
STREETS	16.00	0.46	16.46	16.00	0.46	16.46	16.00	0.75	16.75	0.00	0.29	0.29
PARKS	15.25	3.37	18.62	14.25	3.37	17.62	12.25	3.17	15.42	(2.00)	(0.20)	(2.20)
LIBRARY	5.00	2.41	7.41	4.00	1.99	5.99	4.00	1.99	5.99	0.00	0.00	0.00
RECREATION	3.00	1.66	4.66	2.00	0.19	2.19	1.75	0.19	1.94	(0.25)	0.00	(0.25)
AQUATIC CENTER	1.75	12.17	13.92	2.25	12.65	14.90	2.50	12.65	15.15	0.25	(0.00)	0.25
COMMUNICATIONS	15.00	1.92	16.92	15.25	1.92	17.17	15.25	1.92	17.17	0.00	0.00	0.00
POLICE	38.00	0.00	38.00	38.50	0.00	38.50	40.50	0.00	40.50	2.00	0.00	2.00
FIRE	15.00	0.00	15.00	15.25	0.00	15.25	16.25	0.00	16.25	1.00	0.00	1.00
ANIMAL SHELTER/CONTROL	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00	0.00	0.00
MUNICIPAL COURT	3.00	1.80	4.80	3.00	1.80	4.80	3.00	1.80	4.80	0.00	0.00	0.00
PUBLIC WORKS	5.50	0.00	5.50	1.90	0.00	1.90	1.50	0.00	1.50	(0.40)	0.00	(0.40)
INFORMATION TECHNOLOGY	6.00	0.00	6.00	5.00	0.00	5.00	5.00	0.00	5.00	0.00	0.00	0.00
<b>SUBTOTAL</b>	<b>154.50</b>	<b>26.14</b>	<b>180.64</b>	<b>153.00</b>	<b>23.93</b>	<b>176.93</b>	<b>155.50</b>	<b>24.15</b>	<b>179.65</b>	<b>2.50</b>	<b>0.21</b>	<b>2.71</b>
<b>ELECTRIC FUND</b>												
UTILITY CUSTOMER SERVICE	9.00	0.00	9.00	6.00	1.20	7.20	5.00	0.60	5.60	(1.00)	(0.60)	(1.60)
PUBLIC UTILITIES	7.50	0.00	7.50	8.00	0.00	8.00	11.00	0.00	11.00	3.00	0.00	3.00
ELECTRIC	12.00	0.00	12.00	12.00	0.00	12.00	12.00	0.00	12.00	0.00	0.00	0.00
<b>SUBTOTAL</b>	<b>28.50</b>	<b>0.00</b>	<b>28.50</b>	<b>26.00</b>	<b>1.20</b>	<b>27.20</b>	<b>28.00</b>	<b>0.60</b>	<b>28.60</b>	<b>2.00</b>	<b>(0.60)</b>	<b>1.40</b>
<b>GAS FUND</b>												
GAS	5.00	0.00	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	6.50	0.00	6.50	6.50	0.00	6.50	6.50	0.00	6.50	0.00	0.00	0.00
WATER CONSTRUCTION	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00	0.00	0.00	0.00
<b>SUBTOTAL</b>	<b>11.50</b>	<b>0.00</b>	<b>11.50</b>	<b>11.50</b>	<b>0.00</b>	<b>11.50</b>	<b>11.50</b>	<b>0.00</b>	<b>11.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>WASTEWATER FUND</b>												
WASTEWATER CONSTRUCTION	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00	0.00	0.00	0.00
WASTEWATER TREATMENT	4.50	0.00	4.50	4.50	0.00	4.50	4.50	0.00	4.50	0.00	0.00	0.00
<b>SUBTOTAL</b>	<b>9.50</b>	<b>0.00</b>	<b>9.50</b>	<b>9.50</b>	<b>0.00</b>	<b>9.50</b>	<b>9.50</b>	<b>0.00</b>	<b>9.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SANITATION FUND</b>												
TRANSFER STATION	2.75	0.00	2.75	2.75	0.00	2.75	2.75	0.00	2.75	0.00	0.00	0.00
COLLECTION STATION	2.25	0.58	2.83	3.25	0.00	3.25	3.25	0.00	3.25	0.00	0.00	0.00
RECYCLING CENTER	2.25	0.00	2.25	2.25	0.00	2.25	2.25	0.00	2.25	0.00	0.00	0.00
RESIDENTIAL COLLECTION	2.75	0.00	2.75	2.75	0.00	2.75	2.75	0.00	2.75	0.00	0.00	0.00
<b>SUBTOTAL</b>	<b>10.00</b>	<b>0.58</b>	<b>10.58</b>	<b>11.00</b>	<b>0.00</b>	<b>11.00</b>	<b>11.00</b>	<b>0.00</b>	<b>11.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL CITY</b>	<b>219.00</b>	<b>26.72</b>	<b>245.72</b>	<b>216.00</b>	<b>25.13</b>	<b>241.13</b>	<b>220.50</b>	<b>24.75</b>	<b>245.25</b>	<b>4.50</b>	<b>(0.39)</b>	<b>4.11</b>

**CITY OF BRENHAM - ORGANIZATIONAL CHART**  
*As of October 1, 2013*



## 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.

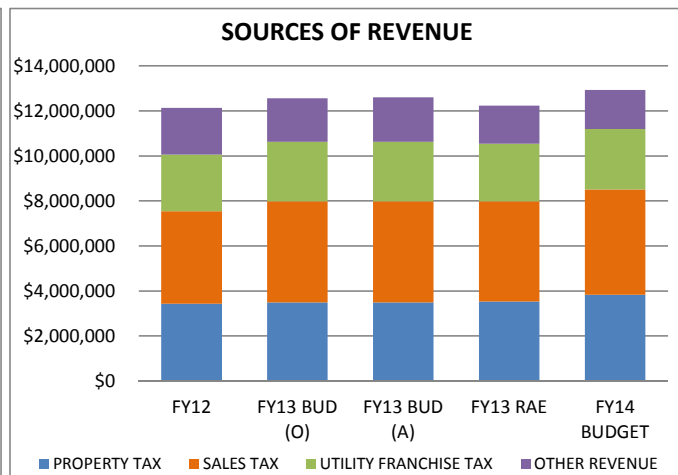
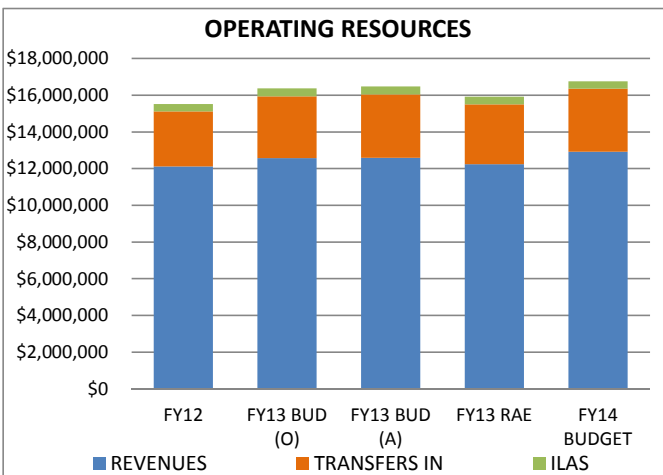
### OPERATING RESOURCES

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 (ILAS) which are treated as contra-expenses in operating department budgets. Combined operating resources for fiscal year FY14 Budget are \$16.75 million. Of this figure, \$12.9 million (77.1%) is derived from revenues; \$3.4 million (20.4%) is derived from inter-fund transfers; and \$388,925 (2.3%) is derived from inter-local agreements.

#### Revenues

Revenue assumptions in the FY14 Budget reflect strong economic growth after several years of recovery from recession. Sales tax growth is higher than the FY13 budget and expected to exceed prior year by 4%. Property valuations have also seen a steady growth, allowing for a 9.8% increase in property tax revenue for FY14. These economic indicators support the growth assumptions used in the FY14 Budget's primary revenue sources: sales tax, property tax and franchise tax. Assumptions include:

- > Continued strong sales tax revenue growth through FY14, with an expected increase of 5% over the FY13 RAE;
- > A 8.3% increase in property tax revenues due to \$18.9 million in new property and an increase in existing valuations;
- > Current O&M tax rate of \$0.3579 per \$100; and
- > A 1.5% increase in utility franchise tax based on modest growth and consumption accelerated by higher commodity (pass-thru) costs for electric and gas, combined with rate increases in those utilities; and
- > The FY14 budget reflects a 13% decrease in projected court fines and fees due to the completion of the Highway 290 construction project, ending a period of construction zone fines.

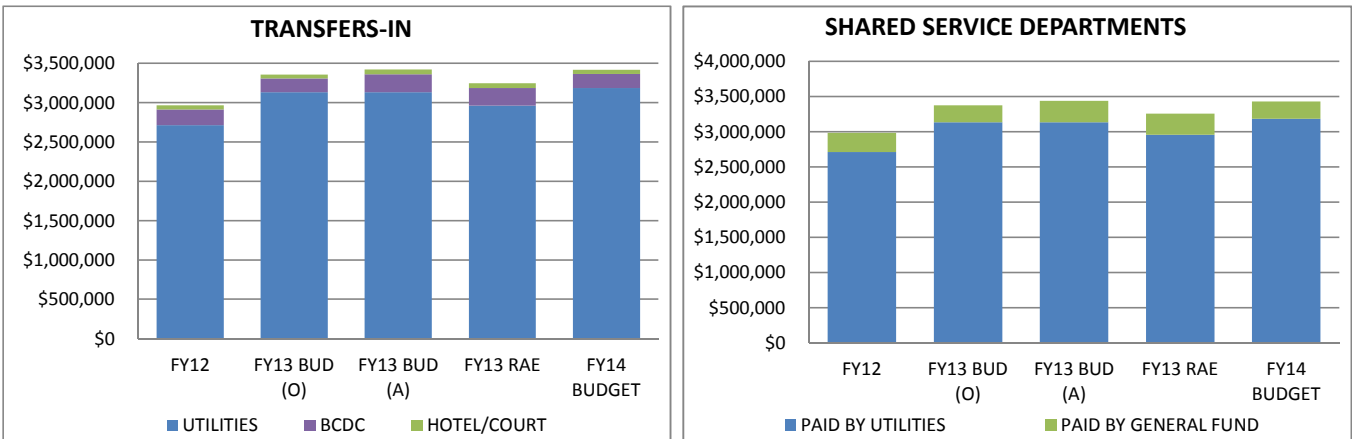




## GENERAL FUND OVERVIEW

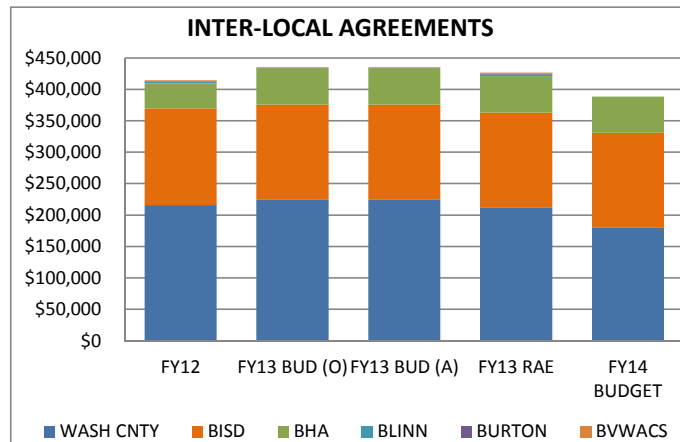
### Inter-Fund Transfers

For FY14, \$3,433,196 is budgeted for inter-fund transfers. Over 92.8% 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, Community Services, Main Street/Community Development, Central Warehouse/Maintenance, Finance, HR/Risk Management and Information Technology departments are allocated to utility funds. 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 juvenile case management responsibilities handled by the Municipal Court.



### Inter-Local Agreements

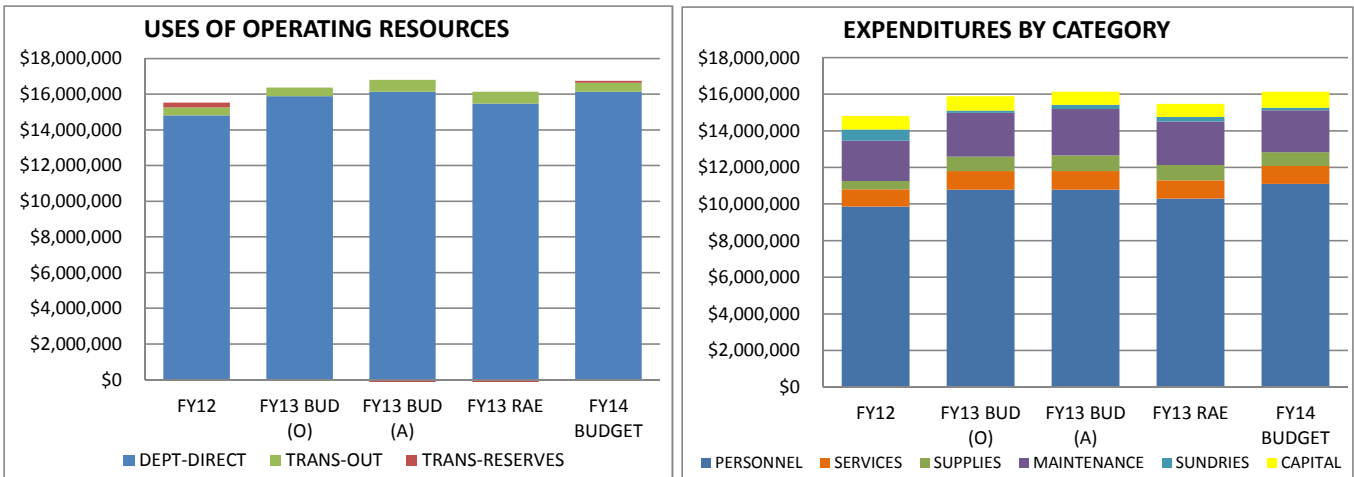
In an effort to achieve economies of scale and reduce cost associated with duplication of effort, the City has entered into inter-local agreements. There is \$388,925 budgeted in inter-local agreements for FY14.



## GENERAL FUND OVERVIEW

### USES OF OPERATING RESOURCES

For FY14, there is \$16,643,364 appropriated for General Fund uses of operating resources, excluding inter-local agreement offsets. \$16,139,842 or 96.9% has been budgeted for department and other direct expenditures. The FY14 Budget exceeds the FY13 Amended Budget by 1.6%. Expenditures are grouped into six categories.



#### Personnel

Personnel, which includes salaries and benefits, makes up 68.9% of department and other direct expenditures. The personnel budget for FY14 is \$11,112,247 representing a 3.0%, or \$323,861, increase over FY13 Amended Budget and a 7.9%, \$811,373, increase over the FY13 RAE. The FY14 Budget includes a 4.0% increase in medical insurance premiums and incorporates the recommendations of a recently performed compensation study.

#### Services

The second largest expenditure category is services. More than 14% of department and other direct expenditures is for services which include utility costs (e.g. electric, gas, water, sewer), phone services, contracts for software maintenance and attorney fees. The FY14 services budget is 10% lower than the FY13 Amended Budget by \$253,651. There is \$2,274,953 budgeted for services for the upcoming budget year.

#### Supplies

A little more than 6% of FY14 Budget or \$985,515 is for supplies. Supplies generally includes items expected to be consumed within the fiscal year operating cycle. However, the City budgets its computer replacements program in the supplies category. Computers and servers are scheduled for replacement every five years. Decreases in the computer replacement plan and fuel costs contribute to the 4.25% decrease in the supplies budget over FY13 Amended Budget.

## GENERAL FUND OVERVIEW

---

### Maintenance, Sundries, Capital

The remaining 11% of department and other direct expenditures for FY14 Budget is for maintenance, sundries and capital. There is \$752,050 appropriated for maintenance; \$858,977 appropriated for sundries; and \$156,100 appropriated for capital. Maintenance expenditures are made for vehicle, equipment and building repairs, as well as pool repairs at the aquatics center. Sundries include property insurance, seminars and travel expenditures and community service expenditures. The City provides approximately \$147,000 in support of various non-profit community service organizations.

The capital category is used to budget those items that are not expected to be consumed within the fiscal year. Some capital items are capitalized under GAAP and depreciated based upon their life expectancy. Other small capital items (e.g. a vehicle costing less than \$15,000) are expensed. Beginning in FY10, most capital items of the General Fund are budgeted in the Streets and Drainage Fund and the Equipment Fund. Since reserve requirements were met, prior year above-budget-net-revenues (ABNR) and current year operating resources in excess of operating resource uses were moved to these two funds for FY14 budget appropriations. These transfers have diminished the capital category in the General Fund. Ongoing maintenance costs associated with capital expenditures are incorporated in the operating budget. Since most capital items are "replacements," any change in costs is negligible.

### FUND BALANCE

Projected beginning General Fund balance for FY14 is \$3,353,830. The FY14 Budget is a positive budget. Total operating resources are greater than uses of operating resources. The reason for the surplus is to maintain both the City's 90-day reserve requirement and the 5 day Renovations and Replacements (R&R) reserve. The net change to fund balance for FY14 is \$114,141. As previously mentioned and outlined under Financial Policies (see Appendix), the City strives to maintain a 90-day reserve for its General Fund and a 5 day target reserve for unplanned renovations and replacements. Resources above the two reserves may be used for one-time expenditures, including transfers into the Streets and Drainage Fund or the Equipment Fund.

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
BEGINNING BALANCE	3,300,733	3,564,464	3,564,464	3,564,464	3,353,830
NET REVENUES	263,731	0	(330,698)	(210,634)	114,141
SUBTOTAL	263,731	0	(330,698)	(210,634)	114,141
ENDING BALANCE	3,564,464	3,564,464	3,233,766	3,353,830	3,467,971

\* REVISED ANNUAL ESTIMATE

## FUND 101 - GENERAL FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>TAX REVENUES</b>					
PROPERTY TAXES	\$ 3,434,361	\$ 3,493,831	\$ 3,493,831	\$ 3,542,522	\$ 3,837,971
CITY SALES TAX	4,107,558	4,491,582	4,491,582	4,449,604	4,672,085
UTILITY FRANCHISE TAX	2,526,183	2,650,046	2,650,046	2,555,368	2,689,491
OTHER TAXES	371,038	375,000	375,000	355,865	358,000
SUBTOTAL TAX REVENUES	10,439,140	11,010,459	11,010,459	10,903,359	11,557,547
<b>LICENSES, PERMITS &amp; FEES</b>	941,647	933,405	933,405	734,980	820,895
<b>MISCELLANEOUS</b>	496,674	342,497	374,863	327,983	275,592
<b>AQUATICS</b>	226,366	254,100	254,100	251,799	253,600
<b>ANIMAL SHELTER/CONTROL</b>	29,507	31,870	31,870	26,925	27,750
<b>TOTAL REVENUES <sup>1</sup></b>	12,133,334	12,572,331	12,604,697	12,245,046	12,935,384
<b>INTERLOCAL AGREEMENTS <sup>1</sup></b>	416,246	435,055	435,055	426,693	388,925
<b>TRANSFERS-IN OTHER FUNDS</b>	2,986,429	3,376,795	3,440,575	3,262,639	3,433,196
<b>TOTAL OPERATING RESOURCES</b>	15,536,009	16,384,181	16,480,327	15,934,378	16,757,505
<b>EXPENDITURES</b>					
OPERATING DEPARTMENTS	14,457,284	15,542,832	15,657,836	14,974,260	15,733,846
NON-DEPT DIRECT	330,106	351,392	491,862	489,425	331,310
NON-DEPT MISC <sup>2</sup>	28,677	0	0	20,000	74,686
<b>TOTAL EXPENDITURES</b>	14,816,067	15,894,224	16,149,698	15,483,685	16,139,842
<b>TRANSFERS-OUT OTHER FUNDS</b>	456,211	489,957	661,327	661,327	503,522
<b>TOTAL USES OF OP RESOURCES</b>	15,272,278	16,384,181	16,811,025	16,145,012	16,643,364
<b>NET REVENUES</b>	263,731	0	(330,698)	(210,634)	114,141

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> USED IN 90-DAY RESERVE CALC.

<sup>2</sup> INCLUDES UNCOLLECTIBLE ACCOUNTS, INVENTORY ADJUSTMENTS AND CONTINGENCY.

## GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
102.00	TAX RECEIPTS-GENERAL FUND	\$ 3,392,680	\$ 3,450,431	\$ 3,450,431	\$ 3,508,592	\$ 3,790,008
130.00	PENALTY AND INTEREST/TAX	37,620	39,300	39,300	30,034	43,432
131.00	PENALTY FOR LATE RENDITION	4,061	4,100	4,100	3,896	4,531
140.00	CITY SALES TAX	4,107,558	4,491,582	4,491,582	4,449,604	4,672,085
150.00	UTIL FRANCHISE TAXES	2,526,183	2,650,046	2,650,046	2,555,368	2,689,491
156.00	GROSS RECPTS/FRANCHISE TAX	320,917	329,000	329,000	304,808	311,000
157.00	SANITATION FRANCHISE TAX	24,856	23,000	23,000	26,013	23,000
170.00	MIXED BEVERAGES TAX RECPT	25,265	23,000	23,000	25,044	24,000
	TOTAL TAXES	10,439,140	11,010,459	11,010,459	10,903,359	11,557,547
210.00	BEER/WINE LICENSE	9,690	10,000	10,000	5,000	5,000
250.00	WHISKEY/MALT/MIXED BEVERAG	2,885	6,100	6,100	6,520	6,000
260.00	NON-CONSENT TOWING LICENSE	4,000	4,000	4,000	4,000	4,000
270.00	MOBILE HOME PARK LICENSE	1,060	1,110	1,110	1,100	1,100
	TOTAL LICENSES	17,635	21,210	21,210	16,620	16,100
310.00	BUILDING PERMITS	44,861	41,000	41,000	41,852	41,000
320.00	ELECTRICIAL/PLUMBING PERMI	8,395	6,600	6,600	8,916	8,500
335.00	PARADE PERMITS/SPECIAL EVENTS	140	140	140	150	150
340.00	VENDORS PERMITS	1,394	1,200	1,200	1,266	1,200
	TOTAL PERMITS	54,790	48,940	48,940	52,184	50,850
410.00	CORPORATION COURT FINES	459,630	463,000	463,000	330,895	380,901
410.05	TRAFFIC FINES	280,436	273,000	273,000	201,489	231,939
410.30	ADMINISTRATIVE FEES	8,579	7,700	7,700	6,500	7,482
410.50	FINES-CHILD SAFETY FEES	244	300	300	310	357
410.60	FINES-TRAFFIC/ARREST/TIME	37,988	36,000	36,000	27,638	31,815
410.70	EXPUNCTION FEE-LOCAL	30	30	30	0	28
410.74	MOVING VIOLATION FEES-CITY	20	25	25	18	23
420.00	FIELD RENTAL FEES	0	0	0	36,702	40,000
425.00	PARK FACILITY FEES	0	0	0	16,005	18,000
430.00	PARK/RECREATION FEES	41,603	51,000	51,000	0	0
440.00	POLICE DEPT REPORTS	2,083	2,200	2,200	3,000	3,000
466.00	FALSE ALARMS	2,700	2,700	2,700	2,170	2,000
467.00	PHONE ACCESS LINE FEES	16,646	8,000	8,000	22,036	19,000
469.00	MISC FIRE DEPT FEES	2,674	3,200	3,200	3,413	3,400
470.00	LIBRARY FINES/FEES	16,589	16,000	16,000	16,000	16,000
490.00	MISC LICENSES/FEES/PERMITS	0	100	100	0	0
	TOTAL FINES & FEES	869,222	863,255	863,255	666,176	753,945

## GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
512.00	SALES OF PROPERTY	\$ 144,344	\$ 99,347	\$ 99,347	\$ 42,636	\$ 58,372
512.10	SEIZED/UNCLAIMED PROPERTY	215	0	0	0	0
513.00	INTEREST INCOME	13	0	0	20	20
513.30	INTEREST INCOME-TEXPOOL	1,050	1,000	1,000	912	900
513.35	INTEREST-TEXSTAR	2,089	1,400	1,400	2,326	2,300
514.20	CONCESS STAND REVENUE	43,004	0	0	0	0
514.30	VENDING MACHINE-SOFT DRINKS	496	500	500	13	0
514.35	VENDING MACHINES-SNACKS	88	200	200	257	200
515.00	PARKING INCOME	3,847	3,800	3,800	1,021	1,200
516.00	CAROUSEL RENTAL	5,693	6,000	6,000	5,101	5,000
518.00	RENTAL INCOME	5,494	4,800	4,800	6,000	6,000
520.00	MAIN STREET EVENT REVENUE	23,488	25,000	25,000	41,562	40,000
521.10	GRANT REVENUE-AIRPORT	28,185	48,000	48,000	50,000	30,000
521.52	GRANT REVENUE-SAFER GRANT	73,054	39,060	39,060	39,060	0
525.00	PARKING SPACES RENTAL	0	240	240	0	0
528.55	VOLUNTEER FIRE DEPT	0	1,250	1,250	0	0
529.00	AIRPORT REVENUES	51,614	51,000	51,000	52,500	53,000
530.00	INSURANCE PROCEEDS	53,081	20,000	52,366	37,013	20,000
533.00	GRANT-FEDERAL REVENUE	9,785	0	0	0	0
535.00	MISC POLICE DEPT REVENUES	5,882	0	0	5,303	5,300
537.00	RESTITUTION PAYMENTS	81	500	500	100	100
546.00	BUILDING LIEN REVENUES	0	4,000	4,000	0	0
555.00	LEASE/ROYALTY PAYMENTS	1,091	1,400	1,400	1,223	1,200
590.00	MISCELLANEOUS REVENUES	29,962	25,000	25,000	26,180	40,000
	TOTAL MISC	482,555	332,497	364,863	311,227	263,592

**GENERAL FUND REVENUES**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
740.00	AQUATICS ADMISSION FEES	\$ 89,232	\$ 90,000	\$ 90,000	\$ 88,620	\$ 90,000
740.10	CONCESSION REVENUE	0	30,000	30,000	24,069	25,000
740.20	AQUATICS MEMBER PASSES	71,746	70,000	70,000	69,609	70,000
740.30	PROGRAM REV-AQUATICS	18,629	20,000	20,000	19,658	20,000
740.40	PROGRAM REV-RECREATION	16,335	17,000	17,000	18,638	19,000
770.10	POOL RENTALS-LEISURE POOL	12,550	10,000	10,000	12,550	12,000
770.20	POOL RENT/LESSON-COMPETITN	16,345	16,000	16,000	16,715	16,000
770.30	POOL RENTALS-THERAPY POOL	350	350	350	750	450
770.40	LOCKER/TABLE RENTAL	130	250	250	230	250
770.50	AQUATICS MEETING ROOM RENT	1,050	500	500	960	900
	TOTAL AQUATICS	226,366	254,100	254,100	251,799	253,600
820.00	ADOPTION FEES	8,845	8,800	8,800	6,290	7,000
830.00	ANIMAL CONTROL-MISC/RABIES	6,481	7,000	7,000	8,158	8,000
850.00	DOG LICENSE	7,839	7,000	7,000	7,421	7,500
860.00	MULTI-ANIMAL PERMITS	25	50	50	75	50
870.00	IMPOUNDED ANIMALS	4,237	6,000	6,000	3,811	4,000
880.00	EDUCATION FEES	2,080	3,000	3,000	1,170	1,200
890.00	SURRENDER FEES	0	20	20	0	0
	TOTAL SHELTER/CONT	29,507	31,870	31,870	26,925	27,750
	TOTAL REVENUES	12,119,215	12,562,331	12,594,697	12,228,290	12,923,384
RECONCILIATION GENERAL LEDGER TO CAFR FINANCIALS						
999.01	FORTNIGHTLY BOOK SALES <sup>1</sup>	14,119	10,000	10,000	16,756	12,000
	<b>TOTAL REVENUES</b>	<b>\$ 12,133,334</b>	<b>\$ 12,572,331</b>	<b>\$ 12,604,697</b>	<b>\$ 12,245,046</b>	<b>\$ 12,935,384</b>

<sup>1</sup> BUDGETED AS A CONTRA-EXPENDITURE IN DEPT 146 - LIBRARY

## INTERLOCAL AGREEMENTS

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
WASHINGTON COUNTY	\$ 216,318	\$ 225,055	\$ 225,055	\$ 212,488	\$ 179,925
BISD	155,192	151,000	151,000	151,000	151,000
BHA	40,000	58,000	58,000	58,000	58,000
BLINN	2,471	0	0	2,471	0
BURTON	1,102	1,000	1,000	1,000	0
BVWACS	1,163	0	0	1,734	0
TOTAL	416,246	435,055	435,055	426,693	388,925

## TRANSFERS-IN

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
601.09 HOTEL/MOTEL FUND	52,000	50,000	60,000	60,000	53,000
602.00 ELECTRIC FUND	1,535,782	1,773,744	1,773,744	1,674,052	1,805,890
602.33 COURT TECH/SEC FUND	18,910	18,000	18,000	14,000	15,000
603.00 GAS FUND	323,572	367,999	367,999	347,940	373,202
604.00 WATER FUND	299,384	340,491	340,491	321,931	345,304
605.00 SEWER FUND	295,523	336,099	336,099	317,779	340,851
606.00 SANITATION FUND	261,258	317,462	317,462	300,157	321,949
625.00 BCDC FUND	200,000	173,000	226,780	226,780	178,000
TOTAL TRANSFERS IN/(OUT)	2,986,429	3,376,795	3,440,575	3,262,639	3,433,196

## TRANSFERS-OUT

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
601.18 DEBT SERVICE FUND	0	44,157	44,157	44,157	0
602.03 AIRPORT FUND	0	0	152,896	152,896	0
602.20 CENTRAL FLEET FUND	0	0	6,474	6,474	0
602.90 US HIGHWAY 290 FUND	268,288	0	0	0	0
623.40 PARKS SPECIAL FUND	0	0	12,000	12,000	0
662.00 EQUIPMENT FUND	187,923	445,800	445,800	445,800	503,522
TOTAL TRANSFERS IN/(OUT)	456,211	489,957	661,327	661,327	503,522

\* REVISED ANNUAL ESTIMATE



## GENERAL FUND EXPENDITURES BY DEPARTMENT

DEPARTMENT	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
121 ADMINISTRATION	\$ 882,686	\$ 1,042,431	\$ 1,004,749	\$ 937,924	\$ 1,051,266
122 DEVELOPMENT SERVICES	200,576	323,047	323,047	328,342	407,425
123 HUMAN RESOURCES	227,262	189,902	197,052	186,359	168,508
125 MAIN STREET	181,122	134,227	134,227	136,354	141,727
131 MAINTENANCE	680,852	689,122	689,122	631,722	680,211
133 FINANCE	734,433	910,441	910,441	852,914	955,242
135 PURCHASING/WAREHOUSE	229,845	264,139	264,139	273,068	307,549
141 STREETS	1,468,972	1,430,750	1,430,750	1,364,857	1,414,440
144 PARKS	1,087,538	1,261,431	1,249,431	1,087,696	1,085,083
146 LIBRARY	347,795	387,541	394,628	384,769	442,500
148 AIRPORT	91,818	122,569	122,569	129,105	132,945
049 RECREATION	217,534	156,169	172,794	175,607	160,580
149 AQUATICS	553,687	679,144	727,843	797,014	717,899
150 COMMUNICATIONS	996,711	1,178,383	1,208,805	1,130,471	1,119,384
151 POLICE	3,142,883	3,413,788	3,413,788	3,209,643	3,517,363
152 FIRE	1,414,898	1,456,177	1,510,881	1,484,654	1,593,662
154 ANIMAL SHELTER/CONTROL	234,868	260,838	260,838	260,484	276,123
155 MUNICIPAL COURT	351,886	372,888	372,888	379,095	389,993
167 PUBLIC WORKS	412,937	231,616	231,616	230,781	177,415
172 INFORMATION TECHNOLOGY	568,616	593,174	593,174	549,952	593,606
100 NON-DEPT DIRECT	330,106	351,392	491,862	489,425	331,310
110 NON-DEPT MISC	28,677	0	0	20,000	74,686
<b>TOTAL</b>	<b>14,385,702</b>	<b>15,449,169</b>	<b>15,704,644</b>	<b>15,040,236</b>	<b>15,738,917</b>
<b>RECONCILIATION GENERAL LEDGER TO CAFR FINANCIALS</b>					
FORTNIGHTLY BOOK SALES <sup>1</sup>	14,119	10,000	10,000	16,756	12,000
INTERLOCAL AGREEMENTS <sup>1</sup>	416,246	435,055	435,055	426,693	388,925
<b>TOTAL</b>	<b>\$ 14,816,067</b>	<b>\$ 15,894,224</b>	<b>\$ 16,149,698</b>	<b>\$ 15,483,685</b>	<b>\$ 16,139,842</b>

<sup>1</sup> BUDGETED AS A CONTRA-EXPENDITURE IN DEPARTMENT BUDGET.

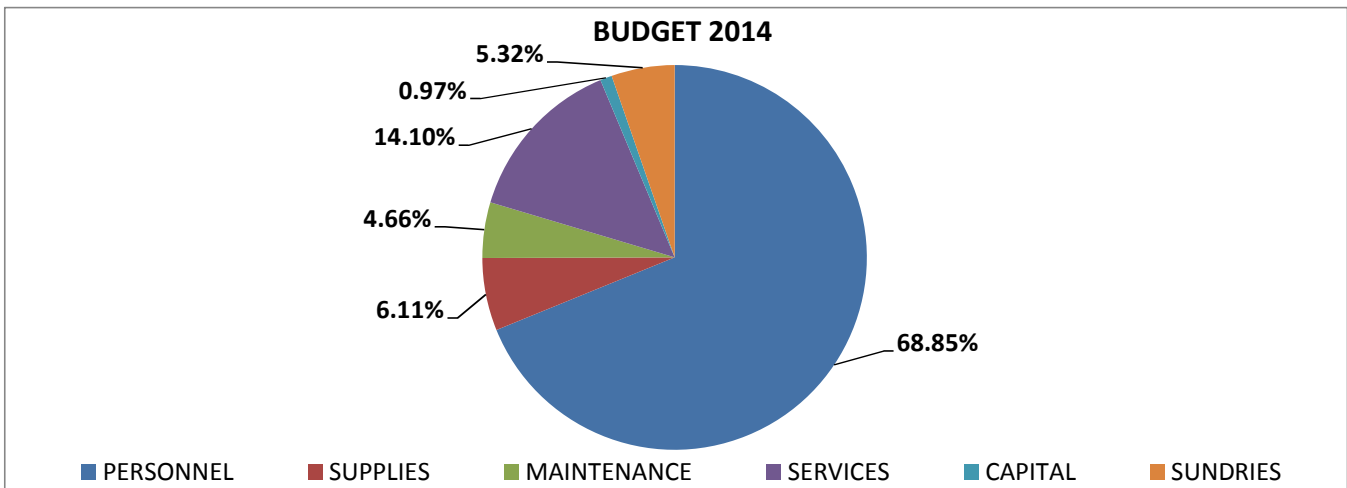
**GENERAL FUND EXPENDITURES BY DEPARTMENT - % CHANGE**

		<b>BUDGET 2014 VERSUS</b>		
		<b>ORIGINAL</b>	<b>AMENDED</b>	<b>RAE*</b>
		<b>2013</b>	<b>2013</b>	<b>2013</b>
121	ADMINISTRATION	0.85%	4.63%	12.08%
122	COMMUNITY SVS	26.12%	26.12%	24.09%
123	HR/RISK MGMT	-11.27%	-14.49%	-9.58%
125	MAIN STREET	5.59%	5.59%	3.94%
131	MAINTENANCE	-1.29%	-1.29%	7.68%
133	FINANCE	4.92%	4.92%	12.00%
135	PURCHASING	16.43%	16.43%	12.63%
141	STREETS	-1.14%	-1.14%	3.63%
144	PARKS	-13.98%	-13.15%	-0.24%
146	LIBRARY	14.18%	12.13%	15.00%
148	AIRPORT	8.47%	8.47%	2.97%
049	RECREATION	2.82%	-7.07%	-8.56%
149	AQUATICS	5.71%	-1.37%	-9.93%
150	COMMUNICATIONS	-5.01%	-7.40%	-0.98%
151	POLICE	3.03%	3.03%	9.59%
152	FIRE	9.44%	5.48%	7.34%
154	ANIMAL SHELTER/CON	5.86%	5.86%	6.00%
155	MUNICIPAL COURT	4.59%	4.59%	2.87%
167	PUBLIC WORKS	-23.40%	-23.40%	-23.12%
172	INFORMATION TECH	0.07%	0.07%	7.94%
100	NON-DEPT DIRECT	-5.71%	-32.64%	-32.31%
110	NON-DEPT MISC	0.00%	0.00%	273.43%
<b>TOTAL</b>		<b>1.88%</b>	<b>0.22%</b>	<b>4.65%</b>

\* REVISED ANNUAL ESTIMATE

**GENERAL FUND EXPENDITURES BY CATEGORY**

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
PERSONNEL	9,865,909	10,800,386	10,788,386	10,300,874	11,112,247
SUPPLIES	951,832	1,010,057	1,029,259	1,000,411	985,515
MAINTENANCE	458,269	788,425	854,389	848,695	752,050
SERVICES	2,190,193	2,391,220	2,528,604	2,372,337	2,274,953
CAPITAL	613,371	124,400	222,690	235,887	156,100
SUNDRIES	736,493	779,736	726,370	725,480	858,977
<b>TOTAL</b>	<b>14,816,067</b>	<b>15,894,224</b>	<b>16,149,699</b>	<b>15,483,685</b>	<b>16,139,842</b>



**GENERAL FUND EXPENDITURES BY CATEGORY - % CHANGE**

	BUDGET 2014 VERSUS		
	ORIGINAL 2013	AMENDED 2013	RAE* 2013
PERSONNEL	2.89%	3.00%	7.88%
SUPPLIES	-2.43%	-4.25%	-1.49%
MAINTENANCE	-4.61%	-11.98%	-11.39%
SERVICES	-4.86%	-10.03%	-4.10%
CAPITAL	25.48%	-29.90%	-33.82%
SUNDRIES	10.16%	18.26%	18.40%
<b>TOTAL</b>	<b>1.55%</b>	<b>-0.06%</b>	<b>4.24%</b>

## GENERAL GOVERNMENT DECISION PACKAGES

### DECISION PACKAGES

The following items were presented as Decision Packages and approved by City Council. They are incorporated in department budgets.

DEPT	DESCRIPTION	\$
122 DEVELOPMENT SERVICES	212.22 New Plotter <sup>2 4</sup>	\$ 7,500
	450.00 ACCUPLUS & LIDAR	32,000
131 MAINTENANCE	802.00 City Hall HVAC <sup>2</sup>	51,000
135 PURCHASING	813.35 Forklift <sup>2</sup>	40,000
141 STREETS	810.41 Crack Seal Unit <sup>2</sup>	50,000
144 PARKS	716.53 Jackson Street Park Parking Lot Resurfacing <sup>3</sup>	12,000
	810.44 Bunker Rake <sup>2</sup>	19,500
	813.44 Mulching Mower <sup>2</sup>	22,500
	813.44 Utility/Dump Vehicle <sup>2</sup>	22,000
	816.42 Fireman's Park Canopy <sup>3</sup>	15,000
	816.44 Hohlt Park Playground Equipment <sup>3</sup>	35,000
	846.45 Fireman's Park Carousel Roof Replacement <sup>3</sup>	25,000
146 LIBRARY	212.46 ILS System <sup>2</sup>	14,000
	450.00 Space Planning	15,750
	715.46 Shelving Units/Cubicles/Kiosk <sup>2</sup>	30,042
049 RECREATION	948.40 Ice Skating Rink at Christmas Stroll <sup>3</sup>	10,000
149 AQUATICS	715.00 Lockers <sup>3</sup>	8,000
	815.00 Leisure Pool Deck & Canopy <sup>3</sup>	40,000
151 POLICE	813.51 Police Units (6) <sup>2</sup>	212,500
152 FIRE	702.52 Building Improvements at Station <sup>2</sup>	34,480
155 MUNICIPAL COURT	992.00 Computer Replacement & Adobe Licenses <sup>1</sup>	8,050
	994.00 2 Handheld Ticket Writers <sup>1</sup>	3,950
	995.00 Security System Upgrade <sup>1</sup>	40,000
167 PUBLIC WORKS	450.00 Additional Street Lights	10,000
<b>TOTAL DEPARTMENTS</b>		<b>\$ 750,772</b>

<sup>1</sup> PAID OUT OF FUND 233 COURT TECHNOLOGY & SECURITY FUND

<sup>2</sup> PAID OUT OF FUND 236 EQUIPMENT FUND

<sup>3</sup> PAID OUT OF FUND 250 BCDC FUND

<sup>4</sup> FULL AMOUNT OF \$15,000 SPLIT 50/50 BETWEEN DEPTS 122 AND 160.



**STAFFING (FTEs)**

City Manager	1.00
Assistant City Manager	1.00
City Secretary	1.00
Deputy City Secretary	1.00
Administrative Assistant	1.00
Records Coordinator	1.00
	1.00
<b>Total</b>	<b>6.00</b>

The Administration Department includes the Office of City Manager and the Office of City Secretary. 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 is the designated Records Management Officer for the City. In addition, the City Secretary provides election services to all voters and candidates. The City Secretary's Office is also responsible for open records and public information requests, the issuance of certain permits and licenses including alcoholic beverage licenses, taxi and limousine vehicle permits and solicitor and vendor permits. This Office also collects various franchise fees and hotel/motel occupancy taxes.

**GOALS AND OBJECTIVES**

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

- > Establish the framework to implement Council approved strategic objectives;
- > Work with other governmental agencies to develop and deliver cost effective services;
- > Transition to a new records management system which includes document retention;
- > Establish ordinance tracking system to assist in the Code review process; and
- > Research funding opportunities to assist with the preservation of historical documents.

**DEPT 121 - ADMINISTRATION DEPARTMENT**

---

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 550,124	\$ 617,311	\$ 617,311	\$ 607,539	\$ 638,376
<b>Supplies</b>	25,562	21,600	24,383	22,956	24,150
<b>Maintenance</b>	281	0	0	0	0
<b>Services</b>	162,372	177,520	181,520	168,829	182,180
<b>Capital</b>	13,224	0	8,900	8,900	0
<b>Sundries</b>	131,123	226,000	172,634	129,700	206,560
<b>Total</b>	<b>\$ 882,686</b>	<b>\$ 1,042,431</b>	<b>\$ 1,004,749</b>	<b>\$ 937,924</b>	<b>\$ 1,051,266</b>
<b>OUTPUTS</b>					
Strategic Objective Reporting	0	1	1	1	1
Council Meetings Held	30	36	32	32	35
Ordinances Passed	32	35	32	32	40
Resolutions Passed	25	25	21	21	25
Open Records Requests	439	450	400	395	415
Liquor Licenses Processed	75	42	20	20	55
<b>OUTCOMES</b>					
New Measure to be tracked in the Future					

\* REVISED ANNUAL ESTIMATE

**DEPT 121 - ADMINISTRATION DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 413,098	\$ 454,051	\$ 454,051	\$ 452,618	\$ 460,655
102.00	OVERTIME PAY	239	200	200	200	200
103.00	OASDI/MEDICARE	29,110	36,383	36,383	32,604	37,203
103.02	MATCHING RETIREMENT	29,212	34,241	34,241	28,245	36,999
105.00	LONGEVITY PAY	3,348	3,598	3,598	3,143	3,922
105.01	EDUCATION/MISCELLANEOUS	15,650	18,000	18,000	18,384	18,658
106.00	MEDICAL INSURANCE	55,582	67,875	67,875	69,424	77,762
106.01	LIFE INSURANCE	1,442	1,538	1,538	1,521	1,543
106.02	LONG TERM DISABILITY	549	587	587	586	589
107.00	WORKERS' COMPENSATION	747	838	838	814	845
118.00	ACCRUED COMP TIME	1,147	0	0	0	0
204.00	POSTAGE & FREIGHT	1,917	1,300	1,300	1,476	1,500
205.00	OFFICE SUPPLIES	3,276	5,000	5,000	4,650	5,000
206.00	EMPLOYEE RELATIONS	1,798	2,000	2,000	1,724	2,000
207.00	REPRODUCTION & PRINTING	6,517	4,500	4,500	4,534	4,500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	0	300	300	0	0
209.00	EDUCATIONAL	429	500	500	250	500
211.00	CLEANING & JANITORIAL	338	200	200	756	400
212.00	COMPUTER EQUIPMENT & SUPPLIES	7,012	5,800	5,800	5,834	5,000
213.00	COMMUNICATIONS EQUIPMENT	2,458	400	400	150	0
218.00	PHOTOGRAPHY	159	500	500	300	150
223.00	SMALL APPLIANCES	189	100	100	67	100
250.00	OTHER SUPPLIES	1,469	1,000	3,783	3,215	5,000
313.00	COMPUTER/OFFICE EQUIPMENT	281	0	0	0	0

**DEPT 121 - ADMINISTRATION DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
402.00	AUDITS/CONSULTANTS FEES	\$ 3,706	\$ 5,000	\$ 5,000	\$ 4,885	\$ 6,000
403.00	TELEPHONE	1,471	1,320	1,320	1,013	1,300
409.00	ADVERTISEMENTS/LEGAL NOTICES	5,875	8,000	8,000	7,162	8,750
411.00	ACCIDENT/DAMAGE CLAIMS	114,424	125,000	125,000	125,000	125,000
413.00	LEGAL FEES	11,708	10,000	14,000	11,600	10,000
419.00	CONTRACT LABOR	9,340	10,000	10,000	2,240	10,000
424.00	OTHER SERVICES	15,813	18,000	18,000	16,794	19,130
450.00	BUILDINGS	35	200	200	135	2,000
712.00	OFFICE FURNITURE/EQUIPMENT	13,224	0	8,900	8,900	0
901.00	LIAB/CASUALTY INSURANCE	63,635	80,000	80,000	71,198	75,000
907.00	ELECTION EXPENSE	17,249	17,000	17,000	7,000	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	12,826	13,000	13,000	17,551	14,460
908.10	MILEAGE	2,035	3,000	3,000	2,953	3,000
908.20	CONTINUING EDUCATION	0	0	0	0	1,100
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	6,704	7,000	7,000	4,004	6,000
924.00	CONTINGENCY	0	80,000	26,634	0	80,000
928.00	BRAZOS VALLEY COUNCIL	3,000	3,000	3,000	3,000	3,000
930.00	SPECIAL EVENTS	18,409	18,000	18,000	18,894	18,000
950.00	OTHER SUNDRY	7,265	5,000	5,000	5,100	6,000
<b>TOTAL DEPARTMENT</b>		<b>\$ 882,686</b>	<b>\$ 1,042,431</b>	<b>\$ 1,004,749</b>	<b>\$ 937,924</b>	<b>\$ 1,051,266</b>

\* REVISED ANNUAL ESTIMATE





**STAFFING (FTES)**

Director of Development Services	1.00
Building Official	1.00
GIS Technician	0.50
Planning Technician	1.00
Administrative Assistant	1.00
<b>Total</b>	<b>4.50</b>

The Development Services Department provides managerial oversight for Main Street, Mapping, and Building Departments and serves as the development coordination office for all permits and applications submitted pertaining to development. The Department's development coordination activities begin with pre-development consultations and application submissions and end with the issuance of Certificates of Occupancies. The Development Services Department also serves as a liaison for the Planning and Zoning Commission, Zoning Board of Adjustment and Appeals and the Main Street Board. The Department also assists with economic activities involving the Brenham Community Development Corporation 4B Sales Tax Board and Economic Development Foundation as well as provides staff support to the Airport Board.

**GOALS AND OBJECTIVES**

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

- > Actively seek and identify economic and community development opportunities;
- > Review subdivision and zoning ordinances and recommend revisions as deemed necessary;
- > Identify opportunities to improve the City's built environment and improve our quality of place;
- > Review permit fees and adjust if determined to be warranted;
- > Assist the public in navigating the City's development processes to ensure quality development within the City; and
- > Manage and supervise planning, economic development, and historic preservation programs.

**DEPT 122 - DEVELOPMENT SERVICES DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 59,008	\$ 290,517	\$ 290,517	\$ 276,089	\$ 318,175
<b>Supplies</b>	277	6,750	6,750	13,992	20,750
<b>Maintenance</b>	0	500	500	0	500
<b>Services</b>	3,295	17,500	17,500	27,835	56,350
<b>Capital</b>	0	0	0	150	0
<b>Sundries</b>	137,996	7,780	7,780	10,276	11,650
<b>Total</b>	<b>\$ 200,576</b>	<b>\$ 323,047</b>	<b>\$ 323,047</b>	<b>\$ 328,342</b>	<b>\$ 407,425</b>
<b>OUTPUTS**</b>					
# of Planning & Zoning Commission Meetings	9	9	9	5	8
# of Board of Adjustment & Appeal Meetings	6	5	5	6	5
# of Airport Advisory Board Meetings	2	2	2	2	2
# of Building Standards Commission Meetings	0	0	0	1	2
# Permits Issued	784	800	800	805	850
# Inspections	1,621	1,850	1,850	1,450	1,700
<b>OUTCOMES</b>					
% Change in Permit Revenue	11.91%	-16.63%	-16.63%	15.16%	3.90%

\* REVISED ANNUAL ESTIMATE

\*\* NUMBERS BASED ON CALENDAR YEAR

**DEPT 122 - DEVELOPMENT SERVICES DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 45,612	\$ 211,437	\$ 211,437	\$ 205,914	\$ 227,984
102.00	OVERTIME PAY	0	700	700	150	700
103.00	OASDI/MEDICARE	3,508	16,918	16,918	15,593	18,273
103.02	MATCHING RETIREMENT	3,152	16,575	16,575	13,555	18,927
105.00	LONGEVITY PAY	0	2,470	2,470	2,745	3,576
105.01	EDUCATION/MISCELLANEOUS	3,139	6,000	6,000	5,844	6,023
106.00	MEDICAL INSURANCE	2,619	34,888	34,888	30,804	41,045
106.01	LIFE INSURANCE	110	742	742	735	804
106.02	LONG TERM DISABILITY	42	283	283	280	306
107.00	WORKERS' COMPENSATION	82	504	504	469	537
118.00	ACCRUED COMP TIME	745	0	0	0	0
202.00	FUEL	0	2,500	2,500	1,332	1,500
204.00	POSTAGE & FREIGHT	74	750	750	361	500
205.00	OFFICE SUPPLIES	102	700	700	2,250	1,000
206.00	EMPLOYEE RELATIONS	0	350	350	737	500
207.00	REPRODUCTION & PRINTING	0	800	800	7,112	10,000
209.00	EDUCATIONAL	0	50	50	50	150
211.00	CLEANING & JANITORIAL	0	0	0	44	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	101	1,000	1,000	1,678	6,500
213.00	COMMUNICATIONS EQUIPMENT	0	200	200	0	550
218.00	PHOTOGRAPHY	0	300	300	394	0
250.00	OTHER SUPPLIES	0	100	100	34	50
303.00	VEHICLES/LARGE EQUIPMENT	0	500	500	0	500

**DEPT 122 - DEVELOPMENT SERVICES DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
402.00	AUDITS/CONSULTANTS	\$ 0	\$ 2,500	\$ 2,500	\$ 2,200	\$ 0
403.00	TELEPHONE	429	1,700	1,700	907	1,300
409.00	ADVERTISEMENTS/LEGAL NOTICES	0	1,000	1,000	350	1,000
418.00	SUBSTANDARD BUILDING EXPENSE	0	5,000	5,000	2,500	5,000
424.00	SERVICE CONTRACTS	2,816	7,300	7,300	21,766	17,050
450.00	OTHER SERVICES	50	0	0	112	32,000
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	150	0
901.00	LIAB/CASUALTY INSURANCE	0	480	480	760	800
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,190	6,000	6,000	7,718	9,200
908.10	MILEAGE	143	300	300	792	900
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	0	1,000	1,000	542	750
926.00	WASHINGTON CO HEALTHLY LIVING	40,000	0	0	0	0
932.10	BOYS AND GIRLS CLUB-PROGRAM	30,000	0	0	0	0
932.11	BOYS AND GIRLS CLUB-UTILITIES	27,409	0	0	0	0
932.12	BOYS AND GIRLS CLUB-INSURANCE	1,823	0	0	0	0
932.30	FAITH MISSION	16,000	0	0	0	0
934.00	HERITAGE MUSEUM-UTILITIES	9,426	0	0	0	0
934.01	HERITAGE MUSEUM-INSURANCE	1,004	0	0	0	0
950.00	OTHER SUNDRY	0	0	0	464	0
964.00	HOSPICE BRENHAM	10,000	0	0	0	0
TOTAL DEPARTMENT		200,576	323,047	323,047	328,342	407,425
LESS COMMUNITY SERVICES **		135,663	0	0	0	0
<b>TOTAL DEPARTMENT</b>		<b>\$ 64,913</b>	<b>\$ 323,047</b>	<b>\$ 323,047</b>	<b>\$ 328,342</b>	<b>\$ 407,425</b>

\* REVISED ANNUAL ESTIMATE

\*\* COMMUNITY SERVICES MOVED TO DEPT 100 FOR FY13 BUDGET; SEE DEPT 100 FOR FY13 & FY14 BUDGETS.



	<b>STAFFING (FTEs)</b>
Personnel Manager	1.00
Personnel Assistant	1.00
<b>Total</b>	<b>2.00</b>

The Human Resource Department seeks to attract, engage, develop, support and retain a well-qualified workforce to best serve the residents of the City of Brenham. The department is responsible for delivering quality human resources programs and services from recruitment to retirement. Each year the department coordinates the employee health fair, in conjunction with the city’s benefit open enrollment period. The annual holiday celebration, retirement and service recognitions, as well as other employee gatherings are hosted by the Human Resource Department. The department offers on-site computer training programs and leadership development training to all employees.

**GOALS AND OBJECTIVES**

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

- > Coordinate training to improve competency and encourage leadership; and
- > Develop a Performance Review program.

**DEPT 123 - HUMAN RESOURCES DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 205,623	\$ 134,432	\$ 134,432	\$ 128,161	\$ 137,733
<b>Supplies</b>	2,386	8,945	8,945	8,207	6,325
<b>Maintenance</b>	0	0	0	0	0
<b>Services</b>	15,614	38,065	45,215	43,441	19,250
<b>Capital</b>	0	0	0	0	0
<b>Sundries</b>	3,639	8,460	8,460	6,550	5,200
<b>Total</b>	<b>\$ 227,262</b>	<b>\$ 189,902</b>	<b>\$ 197,052</b>	<b>\$ 186,359</b>	<b>\$ 168,508</b>
<b>OUTPUTS</b>					
New Hires Processed	29	80	80	80	70
Terminations Processed	73	55	55	97	70
Job Applications Processed	923	800	800	1,700	2,000
Jobs Advertised	31	25	25	66	50
Training Classes Held	21	32	32	6	12
<b>OUTCOMES</b>					
Turnover Rate	29.71%	22.81%	22.81%	40.23%	28.54%

\* REVISED ANNUAL ESTIMATE

**DEPT 123 - HUMAN RESOURCES DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 160,944	\$ 101,305	\$ 101,305	\$ 98,490	\$ 102,566
103.00	OASDI/MEDICARE	11,402	7,843	7,843	7,003	7,962
103.02	MATCHING RETIREMENT	11,614	7,649	7,649	5,982	8,265
105.00	LONGEVITY PAY	2,425	1,032	1,032	973	1,161
106.00	MEDICAL INSURANCE	18,250	15,930	15,930	14,913	17,095
106.01	LIFE INSURANCE	485	357	357	358	363
106.02	LONG TERM DISABILITY	220	136	136	136	138
107.00	WORKERS' COMPENSATION	283	180	180	172	183
204.00	POSTAGE & FREIGHT	399	550	550	381	550
205.00	OFFICE SUPPLIES	220	250	250	335	300
206.00	EMPLOYEE RELATIONS	0	75	75	75	75
207.00	REPRODUCTION & PRINTING	349	1,770	1,770	1,150	1,400
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,402	6,300	6,300	6,266	4,000
213.00	COMMUNICATIONS EQUIPMENT	14	0	0	0	0
250.00	OTHER SUPPLIES	3	0	0	0	0

**DEPT 123 - HUMAN RESOURCES DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
402.00	AUDITS/CONSULTANTS FEES	\$ 0	\$ 20,000	\$ 27,150	\$ 27,150	\$ 0
403.00	TELEPHONE	154	0	0	0	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	869	3,000	3,000	2,576	3,000
410.00	PRE-EMP PHYCLS/NON DOT DRG TST	7,320	6,600	6,600	6,000	6,600
412.00	CDL DOT DRUG TESTS	2,250	3,050	3,050	1,612	3,050
424.00	SERVICE CONTRACTS	5,022	5,415	5,415	6,103	6,600
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,347	4,410	4,410	2,500	2,400
908.05	EMPLOYEE TRAINING	250	2,000	2,000	2,000	1,000
908.10	MILEAGE	505	1,000	1,000	1,000	500
908.20	CONTINUING EDUCATION	0	500	500	500	750
950.00	OTHER SUNDRY	538	550	550	550	550
<b>TOTAL DEPARTMENT</b>		<b>\$ 227,262</b>	<b>\$ 189,902</b>	<b>\$ 197,052</b>	<b>\$ 186,359</b>	<b>\$ 168,508</b>

\* REVISED ANNUAL ESTIMATE



STAFFING (FTES)



Manager

1.00

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

**GOALS AND OBJECTIVES**

Department goals and objectives align best with the City's strategic objective for City Services and 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 unique history and architectural heritage;
- > Encourage the development of stagnant properties by working with property owners;
- > Entice the interest and support of the public in downtown revitalization efforts;
- > Promote business retention, expansion and recruitment in the historic district;
- > Work with the community and City Staff to forward implementation of the Downtown Master Plan; and
- > Sustain National Recognition of Main Street Brenham.

**DEPT 125 - MAIN STREET/COMMUNITY DEVELOPMENT DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 71,473	\$ 76,102	\$ 76,102	\$ 75,232	\$ 77,497
<b>Supplies</b>	1,558	6,500	6,500	6,497	3,700
<b>Maintenance</b>	0	0	0	0	0
<b>Services</b>	2,875	3,075	3,075	2,581	3,080
<b>Capital</b>	0	0	0	0	0
<b>Sundries</b>	105,216	48,550	48,550	52,044	57,450
<b>Total</b>	<b>\$ 181,122</b>	<b>\$ 134,227</b>	<b>\$ 134,227</b>	<b>\$ 136,354</b>	<b>\$ 141,727</b>
<b>OUTPUTS</b>					
Downtown Reinvestment	\$1,900,000	\$1,000,000	\$1,000,000	\$1,900,000	\$2,250,000
# Downtown Events	8	12	8	8	8
# Event Visitors	17,000	20,000	20,000	13,500	13,500
Volunteer Hours Logged	1,200	1,300	1,400	1,400	1,600
National Main St Recognition	Yes	Yes	Yes	Yes	Yes
<b>OUTCOMES</b>					
% Change in Event Revenue	6.37%	-10.71%	-10.71%	66.25%	60.00%

\* REVISED ANNUAL ESTIMATE

**DEPT 125 - MAIN STREET/COMMUNITY DEVELOPMENT DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 56,138	\$ 59,081	\$ 59,081	\$ 59,500	\$ 59,910
103.00	OASDI/MEDICARE	4,114	4,595	4,595	4,443	4,664
103.02	MATCHING RETIREMENT	4,035	4,480	4,480	3,737	4,841
105.00	LONGEVITY PAY	740	796	796	695	858
106.00	MEDICAL INSURANCE	6,069	6,758	6,758	6,463	6,827
106.01	LIFE INSURANCE	202	208	208	212	210
106.02	LONG TERM DISABILITY	77	79	79	80	80
107.00	WORKERS' COMPENSATION	98	105	105	102	107
204.00	POSTAGE	73	250	250	177	100
205.00	OFFICE SUPPLIES	269	200	200	200	100
207.00	REPRODUCTION & PRINTING	1,144	4,250	4,250	4,247	3,500
211.00	CLEANING AND JANITORIAL	17	0	0	0	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	1,800	1,800	1,757	0
250.00	OTHER SUPPLIES	55	0	0	116	0

**DEPT 125 - MAIN STREET/COMMUNITY DEVELOPMENT DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
409.00	ADVERTISEMENTS/LEGAL NOTICES	\$ 2,138	\$ 2,500	\$ 2,500	\$ 2,346	\$ 1,500
424.00	SERVICE CONTRACTS	737	575	575	235	1,580
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,461	3,500	3,500	2,227	2,750
908.10	MILEAGE	860	1,000	1,000	844	1,000
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	793	750	750	750	1,200
948.00	DOWNTOWN EXPENSE-OTHER	9,656	10,000	10,000	10,699	15,000
948.30	MAIN ST SPECIAL EVENTS	8,306	2,300	2,300	2,336	2,000
948.40	CHRISTMAS STROLL	2,526	0	0	0	0
948.50	HOT NIGHTS, COOL TUNES	20,704	23,000	23,000	22,248	23,000
948.80	UPTOWN SWIRL	3,565	5,000	5,000	11,508	10,000
948.90	LOCAL HISTORY DAY PROGRAM	0	0	0	0	2,500
961.50	FARMER'S MARKET EXPENSE	3,995	3,000	3,000	1,287	0
961.62	DOWNTOWN MASTER PLANNING	51,350	0	0	0	0
<b>TOTAL DEPARTMENT</b>		<b>\$ 181,122</b>	<b>\$ 134,227</b>	<b>\$ 134,227</b>	<b>\$ 136,354</b>	<b>\$ 141,727</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTES)**

Maintenance Supervisor	1.00
Assistant Maintenance Supervisor	1.00
Senior Mechanic	1.00
Maintenance Electrician	2.00
HVAC Maintenance Technician	1.00
Maintenance Technician	0.50
Mechanic	1.00
Part-Time Worker	0.47
<b>Total</b>	<b>7.97</b>

The Maintenance Department consists of Facility, Aquatics, and Vehicle Maintenance services. The department is responsible for both preventative and routine maintenance and repairs on all City buildings, vehicles, and equipment. Typical building maintenance includes upkeep of a/c, heating, HVAC remote operations, electrical, and plumbing services and repairs. The Maintenance department also performs various building remodel and new construction projects. Vehicle maintenance consists of scheduling and carrying out both preventative and repair maintenance. Aquatics maintenance requires full service of all pump equipment, maintaining of pool chemicals, the upkeep and maintaining of all pools, grounds, utilities, etc. In addition, the department assists with the setup of various downtown events. Maintenance is also responsible for all city lighting including streets, ball field lighting and Christmas lighting downtown. The Maintenance Department also oversees the upkeep of additional city facilities, including the Airport, the Brenham Fire Museums, and the Boys & Girls Club.

**GOALS AND OBJECTIVES**

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

**Facility Maintenance**

- > Ensure all buildings are kept in compliance with city, state, and federal codes;
- > Conduct walk-throughs of new facilities to utilize warranties on issues that may arise;
- > Cut contractor costs by performing in-house construction and remodeling services;
- > Upgrade all parks facilities electrical services to comply with current code requirements; and
- > Assist with maintenance of all airport runway lighting (REIL and PAPI) to comply with FAA.

**Vehicle Maintenance**

- > Analyze City vehicle and equipment replacement requirements;
- > Ensure safety and maintenance schedules are kept for all City vehicles/equipment;
- > Assist in preparing surplus vehicles/equipment for online auction presentation; and
- > Oversee the operation and maintenance of the Centralized Fleet Rental program.

**Aquatics**

- > Assure that all pool areas and equipment are in compliance with state pool safety codes; and
- > Perform routine and preventative maintenance on pool equipment, grounds, facilities, and systems.

**DEPT 131 - MAINTENANCE DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 435,798	\$ 443,221	\$ 443,221	\$ 415,159	\$ 448,772
<b>Supplies</b>	30,894	29,725	29,725	31,907	30,400
<b>Maintenance</b>	32,330	29,600	29,600	23,072	24,200
<b>Services</b>	158,961	180,845	180,845	156,781	161,539
<b>Capital</b>	13,296	0	0	0	8,000
<b>Sundries</b>	9,574	5,731	5,731	4,803	7,300
<b>Total</b>	<b>\$ 680,852</b>	<b>\$ 689,122</b>	<b>\$ 689,122</b>	<b>\$ 631,722</b>	<b>\$ 680,211</b>

**OUTPUTS**

**Building Maintenance**

Remodel Projects	4	2	2	4	5
New Construction	1	1	1	3	3
Roof Repairs	0	0	0	2	0
Total HVAC Services and Repairs	N/A	100	100	126	100
HVAC Repairs (major)	2	2	2	8	4
Street Light Repairs	172	200	200	241	250
Flags and Banners	52	60	60	63	75
Aquatics and Pool Services and Repairs	80	85	85	96	100
Miscellaneous Services and Repairs	N/A	700	700	620	700

**Vehicle Maintenance**

Brake Repairs	73	75	75	32	50
Transmission Repairs	7	6	6	11	10
Oil Changes	132	130	130	225	230
Outsourced Oil Changes	53	55	55	58	65
State Inspections	112	120	120	105	120

**Service Calls**

Facility Maintenance	363	1,000	1,000	1,163	1,300
Vehicle Maintenance	713	700	700	607	700

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

**DEPT 131 - MAINTENANCE DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 304,899	\$ 307,316	\$ 307,316	\$ 293,663	\$ 307,679
102.00	OVERTIME PAY	1,763	1,000	1,000	1,500	1,500
103.00	OASDI/MEDICARE	23,316	24,430	24,430	21,512	24,414
103.02	MATCHING RETIREMENT	22,397	23,814	23,814	18,921	24,641
105.00	LONGEVITY PAY	4,145	4,530	4,530	3,535	3,274
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	4,690	6,023
106.00	MEDICAL INSURANCE	66,075	67,616	67,616	63,644	72,932
106.01	LIFE INSURANCE	1,111	1,079	1,079	997	1,043
106.02	LONG TERM DISABILITY	423	411	411	379	396
107.00	WORKERS' COMPENSATION	6,785	7,025	7,025	6,318	6,870
118.00	ACCRUED COMP TIME	83	0	0	0	0
202.01	CHEMICALS	19	200	200	108	0
202.00	FUEL	8,309	6,200	6,200	8,436	9,000
203.00	TOOLS/SMALL EQUIPMENT	3,597	4,000	4,000	4,005	4,000
204.00	POSTAGE & FREIGHT	20	100	100	31	50
205.00	OFFICE SUPPLIES	107	300	300	450	300
206.00	EMPLOYEE RELATIONS	913	600	600	500	600
207.00	REPRODUCTION/PRINTING	916	800	800	400	600
208.00	CLOTHING/PERS PROTECTIVE EQUIP	3,477	4,025	4,025	4,784	5,100
209.00	EDUCATIONAL	0	100	100	0	200
210.00	BOTANICAL & AGRICULTURAL	39	100	100	100	50
211.00	CLEANING AND JANITORIAL	3,351	3,000	3,000	3,007	3,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	3,813	2,800	2,800	2,800	600
213.00	COMMUNICATIONS EQUIPMENT	522	400	400	300	200
221.00	SAFETY/FIRST AID SUPPLIES	742	600	600	707	700
223.00	SMALL APPLIANCES	237	1,000	1,000	750	500
250.00	OTHER SUPPLIES	4,832	5,500	5,500	5,529	5,500

**DEPT 131 - MAINTENANCE DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 11,323	\$ 3,000	\$ 3,000	\$ 3,600	\$ 3,000
304.00	MACHINERY/EQUIPMENT	59	300	300	150	300
310.00	LAND/GROUNDS	0	300	300	300	200
312.00	BUILDINGS/APPLIANCES	20,897	25,000	25,000	18,000	20,000
313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	22	0
350.00	OTHER MAINTENANCE	52	1,000	1,000	1,000	700
401.00	ELECTRICAL	87,335	96,220	96,220	80,000	82,226
402.00	AUDITS/CONSULTANTS FEES	0	1,200	1,200	1,200	0
403.00	TELEPHONE	2,725	3,180	3,180	2,057	2,500
404.00	GAS	2,119	2,396	2,396	3,000	4,313
405.00	WATER	2,185	1,043	1,043	1,826	1,500
406.00	SEWER	1,777	1,648	1,648	1,354	1,500
406.50	GARBAGE	639	1,658	1,658	786	1,000
408.10	RENTALS/LEASES-FLEET	0	5,000	5,000	2,320	2,000
415.00	JANITORIAL SERVICES	42,939	45,000	45,000	40,738	43,000
424.00	SERVICE CONTRACTS	13,565	18,000	18,000	18,000	18,000
450.00	OTHER SERVICES	5,677	5,500	5,500	5,500	5,500
702.00	BUILDINGS	4,156	0	0	0	0
710.00	MACHINERY/EQUIPMENT	0	0	0	0	5,000
712.00	OFFICE FURNITURE/EQUIPMENT	460	0	0	0	0
713.00	VEHICLES/LARGE EQUIPMENT	4,500	0	0	0	0
714.00	RADIOS/RADAR/CAMERAS	0	0	0	0	3,000
715.00	OTHER CAPITAL	4,180	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	2,052	1,931	1,931	2,053	2,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	650	2,500	2,500	1,700	4,000
908.10	MILEAGE	333	500	500	250	500
949.00	UNEMPLOYMENT BENEFITS	5,809	0	0	0	0
950.00	OTHER SUNDRY	730	800	800	800	800
<b>TOTAL DEPARTMENT</b>		<b>\$ 680,852</b>	<b>\$ 689,122</b>	<b>\$ 689,122</b>	<b>\$ 631,722</b>	<b>\$ 680,211</b>

\* REVISED ANNUAL ESTIMATE





**STAFFING (FTEs)**

Chief Financial Officer	1.00
Controller	1.00
Budget Manager	1.00
Risk Manager	1.00
Accounting Manager	1.00
Accounting Supervisor	1.00
Accounting Clerk I	1.00
Accounting Clerk II	1.00
Financial Accountant	1.00
Special Project Accountant	0.27
<b>Total</b>	<b>9.27</b>

The Finance Department is responsible for the City’s fiscal administration and provides financial and budget support City-wide. The Accounting team 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 team assists with developing the City's annual budget and monitors budgetary compliance during the fiscal year. The annual strategic plan is updated and presented to Council, City Manager, Citizens and staff. The Finance Department is responsible for the preparation of the City's Comprehensive Annual Financial Report (CAFR). The Risk Management function coordinates property and liability coverage, employee group medical and other benefit coverage, and administers the workers' compensation program and coordinates safety and loss prevention programs.

**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; and
- > Provide loss prevention/risk management training.

**DEPT 133 - FINANCE DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 544,414	\$ 703,341	\$ 703,341	\$ 662,535	\$ 748,792
<b>Supplies</b>	26,426	30,050	30,050	27,460	26,825
<b>Maintenance</b>	0	0	0	0	0
<b>Services</b>	157,168	167,450	167,450	156,150	167,300
<b>Capital</b>	0	0	0	0	0
<b>Sundries</b>	6,425	9,600	9,600	6,769	12,325
<b>Total</b>	<b>\$ 734,433</b>	<b>\$ 910,441</b>	<b>\$ 910,441</b>	<b>\$ 852,914</b>	<b>\$ 955,242</b>
<b>OUTPUTS</b>					
Fiscal Management					
- Accounts Payable Transactions	5,957	5,800	5,800	5,560	5,600
- Payroll Transactions	7,169	7,400	7,400	7,135	7,150
- Days of General Fund Reserves	99	95	95	92	90
- Days Reserve Renovation & Repair	5	5	5	5	5
- Management Financials	4	4	4	4	4
Budget Management					
- Performance Reports	4	4	4	4	4
Risk Management					
- Workers' Compensation Claims	22	18	18	40	25
- Quarterly Loss Prevention Training	0	4	4	3	4
<b>OUTCOMES</b>					
GFOA CAFR Award	Awarded	Awarded	Awarded	Awarded	Awarded
GFOA Budget Award	Awarded	Awarded	Awarded	Awarded	Awarded

\* REVISED ANNUAL ESTIMATE

**DEPT 133 - FINANCE DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 414,557	\$ 523,709	\$ 523,709	\$ 497,144	\$ 549,573
102.00	OVERTIME PAY	469	1,000	1,000	500	1,000
103.00	OASDI/MEDICARE	30,777	41,109	41,109	37,212	43,125
103.02	MATCHING RETIREMENT	29,336	39,245	39,245	30,825	43,847
105.00	LONGEVITY PAY	3,458	4,690	4,690	3,723	4,730
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
106.00	MEDICAL INSURANCE	60,436	84,153	84,153	83,999	96,896
106.01	LIFE INSURANCE	1,390	1,805	1,805	1,546	1,890
106.02	LONG TERM DISABILITY	551	687	687	632	720
107.00	WORKERS' COMPENSATION	732	943	943	867	988
118.00	ACCRUED COMP TIME	(2,092)	0	0	0	0
204.00	POSTAGE & FREIGHT	2,708	3,200	3,200	2,780	3,200
205.00	OFFICE SUPPLIES	4,515	7,000	7,000	6,195	7,000
206.00	EMPLOYEE RELATIONS	610	675	675	860	750
207.00	REPRODUCTION & PRINTING	9,360	13,000	13,000	9,000	12,000
209.00	EDUCATIONAL	1,669	3,500	3,500	5,250	1,600
211.00	CLEANING AND JANITORIAL	79	125	125	125	125
212.00	COMPUTER EQUIPMENT & SUPPLIES	7,443	2,300	2,300	3,000	2,100
213.00	COMMUNICATIONS EQUIPMENT	0	100	100	100	0
223.00	SMALL APPLIANCES	26	100	100	100	0
250.00	OTHER SUPPLIES	16	50	50	50	50

**DEPT 133 - FINANCE DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
402.00	AUDITS/CONSULTANTS FEES	\$ 60,295	\$ 68,000	\$ 68,000	\$ 60,000	\$ 66,000
424.00	SERVICE CONTRACTS	35,705	37,000	37,000	34,500	37,000
426.00	ADP PAYROLL/PORTAL SERVICES	54,043	54,450	54,450	54,450	56,300
428.00	BANK FEES	6,195	6,500	6,500	6,000	6,500
450.00	OTHER SERVICES	930	1,500	1,500	1,200	1,500
908.00	SEMINARS/MEMBERSHIP/TRAVE	5,994	8,500	8,500	6,100	10,925
908.10	MILEAGE	415	800	800	619	1,200
950.00	OTHER SUNDRY	16	300	300	50	200
<b>TOTAL DEPARTMENT</b>		<b>\$ 734,433</b>	<b>\$ 910,441</b>	<b>\$ 910,441</b>	<b>\$ 852,914</b>	<b>\$ 955,242</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

Administrative Services Manager	0.50
Purchasing Specialist	1.00
Contract Specialist	1.00
Inventory Supervisor	1.00
Part-Time Warehouse Worker	0.47
Part-Time Student Worker	0.47
<b>Total</b>	<b>4.44</b>

The Purchasing Services Department oversees the purchasing function, maintains control over the Central Warehouse, and disposes of all surplus, obsolete or unserviceable equipment and inventory. The Central Warehouse is responsible for the computerized perpetual inventory system (WASP) which maintains inventory items, processes inventory orders, and disburses inventory supplies for all City of Brenham Departments. This business unit also coordinates and schedules the annual warehouse inventory counts in connection with City’s annual audit.

Purchasing collaborates with City departments to identify needs and requirements and to select an appropriate purchasing method. The Purchasing department is responsible for obtaining formal bids and RFP’s, negotiating terms for agreements and contracts, and ensuring that the proper delegated authority is used to bind the City. It is the role of the Purchasing Services department to maintain the City’s integrity throughout the purchasing process.

**GOALS AND OBJECTIVES**

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

- > Continue training program for staff to obtain State required certifications;
- > Develop a purchasing webpage within the City's current website which provides a "How to do Business with the City" section;
- > Develop a vendor database by category; and
- > Develop contract management database.

**DEPT 135 - PURCHASING/WAREHOUSE DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 182,615	\$ 210,559	\$ 210,559	\$ 223,495	\$ 258,430
<b>Supplies</b>	7,408	7,150	7,150	5,948	11,650
<b>Maintenance</b>	237	2,100	2,100	1,832	2,100
<b>Services</b>	23,178	24,835	24,835	26,233	22,619
<b>Capital</b>	8,921	8,000	8,000	4,500	0
<b>Sundries</b>	7,484	11,495	11,495	11,060	12,750
<b>Total</b>	<b>\$ 229,845</b>	<b>\$ 264,139</b>	<b>\$ 264,139</b>	<b>\$ 273,068</b>	<b>\$ 307,549</b>
<b>OUTPUTS**</b>					
<b>Purchasing</b>					
- Total Purchase Orders	897	897	897	897	910
- Total Bids and RFPs	14	12	12	12	14
<b>Physical Inventory</b>					
- Item Codes Maintained	1,465	1,450	1,450	1,080	1,188
- Number of Items Disbursed	72,000	107,587	107,587	107,587	118,346
- Dollars Disbursed	\$ 1,115,000	\$ 2,089,858	\$ 2,089,858	\$ 2,089,858	\$ 2,200,000
Online Auctions	98	80	80	80	90
Auction Revenue	\$ 168,327	\$ 139,368	\$ 139,368	\$ 139,368	\$ 145,000
<b>OUTCOMES</b>					
New Measure to be tracked in the Future					

\* REVISED ANNUAL ESTIMATE

\*\* NUMBERS BASED ON CALENDAR YEAR

**DEPT 135 - PURCHASING/WAREHOUSE DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 138,288	\$ 152,109	\$ 152,109	\$ 164,293	\$ 183,458
102.00	OVERTIME PAY	43	500	500	200	500
103.00	OASDI/MEDICARE	10,332	11,829	11,829	12,239	14,714
103.02	MATCHING RETIREMENT	9,477	10,901	10,901	9,631	13,602
105.00	LONGEVITY PAY	1,698	1,775	1,775	1,555	1,958
106.00	MEDICAL INSURANCE	18,158	31,027	31,027	31,379	35,301
106.01	LIFE INSURANCE	401	501	501	585	575
106.02	LONG TERM DISABILITY	152	191	191	223	219
107.00	WORKERS' COMPENSATION	1,522	1,726	1,726	1,884	2,080
118.00	ACCRUED COMP TIME	2,544	0	0	0	0
202.00	FUEL	627	500	500	724	800
203.00	TOOLS/SMALL EQUIPMENT	714	450	450	375	600
204.00	POSTAGE & FREIGHT	153	400	400	384	400
205.00	OFFICE SUPPLIES	850	800	800	574	1,200
206.00	EMPLOYEE RELATIONS	562	600	600	625	1,100
207.00	REPRODUCTION/PRINTING	2,012	2,000	2,000	1,558	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	327	400	400	372	400
209.00	EDUCATIONAL	0	0	0	0	250
211.00	CLEANING AND JANITORIAL	81	200	200	317	450
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,402	650	650	212	3,200
221.00	SAFETY/FIRST AID SUPPLIES	0	150	150	76	150
223.00	SMALL APPLIANCES	224	600	600	400	300
250.00	OTHER SUPPLIES	457	400	400	331	800

**DEPT 135 - PURCHASING/WAREHOUSE DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 176	\$ 600	\$ 600	\$ 470	\$ 500
312.00	BUILDINGS/APPLIANCES	62	1,300	1,300	1,162	1,400
350.00	OTHER MAINTENANCE	0	200	200	200	200
401.00	ELECTRICAL	12,048	13,057	13,057	13,057	12,099
404.00	GAS	119	113	113	113	695
405.00	WATER	515	474	474	474	475
406.00	SEWER	310	242	242	242	250
406.50	GARBAGE	1,199	1,199	1,199	1,199	1,200
409.00	ADVERTISEMENTS/LEGAL NOTICES	2,080	2,500	2,500	1,672	2,500
415.00	JANITORIAL SERVICES	0	300	300	300	500
424.00	SERVICE CONTRACTS	6,407	6,250	6,250	8,450	4,200
450.00	OTHER SERVICES	502	700	700	726	700
712.00	OFFICE FURNITURE/EQUIPMENT	5,327	4,500	4,500	4,500	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	3,594	3,500	3,500	0	0
901.00	LIAB/CASUALTY INSURANCE	1,115	1,340	1,340	2,700	2,800
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,170	7,005	7,005	5,450	7,200
908.10	MILEAGE	431	1,200	1,200	600	600
908.20	CONTINUING EDUCATION	1,768	1,950	1,950	1,999	2,000
950.00	OTHER SUNDRY	0	0	0	311	150
<b>TOTAL DEPARTMENT</b>		<b>\$ 229,845</b>	<b>\$ 264,139</b>	<b>\$ 264,139</b>	<b>\$ 273,068</b>	<b>\$ 307,549</b>

\* REVISED ANNUAL ESTIMATE





**STAFFING (FTES)**

Street Superintendent	1.00
Crew Leader	2.00
Equipment Operator II	3.00
Equipment Operator I	2.00
Maintenance Worker II	2.00
Maintenance Worker I	5.00
Vegetation Tech	1.00
Part-Time Maintenance Worker	0.75
<b>Total</b>	<b>16.75</b>

The Street Department maintains over 81 miles of streets, sidewalks, drainage ways and right-of-ways 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. 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 pot holes and using Uvalde cold mix to level up portions of the roads in order to make a smoother ride. In 2013-14 the Street Department will get back into crack sealing city streets which will also be a major preventative maintenance to protect from water intrusion underneath the street. There are over 130 streets and portions of streets, comprising 13 miles of surface that are scheduled for either overlays, crack sealing or reconstruction. The Street Department is also responsible for tree trimming, keeping trees out of the path of roadways, mosquito spraying, striping of roadways, maintaining vegetation along right-of-ways and installing or replacing street/stop signs. Part of this department's daily operations is keeping up with overgrown vegetation. 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.

**GOALS AND OBJECTIVES**

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

- > Continue ongoing patch maintenance, tree trimming, mowing services and mosquito spraying as needed;
- > Extend street life by conducting overlays on fair and satisfactory roads and repairing potholes throughout the city;
- > Make sure all streets are swept in a timely manner;
- > Repaint all yellow curbs throughout Brenham distinguishing "No Parking" areas. Will be done in multiple phases;
- > Make repairs to broken sidewalks, curbs and gutters as the budget allows;
- > Respond to citizen complaints in a timely manner;
- > Provide education to our employees regarding Work Zone Safety and Qualified Flagger in order to provide safety for both citizens and employees when working on construction sites;
- > Enhance our warning and directional signage used at construction sites enabling efficient traffic flow through the temporary construction zones; and
- > Upgrade street signs and directional signs to best represent our City for both local residents and visitors.

**DEPT 141 - STREETS DEPARTMENT**

---

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 630,672	\$ 805,614	\$ 805,614	\$ 750,190	\$ 832,702
<b>Supplies</b>	107,935	93,950	100,158	112,127	95,350
<b>Maintenance</b>	165,797	440,150	432,242	424,336	437,850
<b>Services</b>	87,930	75,890	75,890	48,564	29,238
<b>Capital</b>	460,891	0	1,700	15,672	1,800
<b>Sundries</b>	15,747	15,146	15,146	13,968	17,500
<b>Total</b>	<b>\$ 1,468,972</b>	<b>\$ 1,430,750</b>	<b>\$ 1,430,750</b>	<b>\$ 1,364,857</b>	<b>\$ 1,414,440</b>
<b>OUTPUTS</b>					
Chip Seal (linear feet)	6,656	6,500	6,500	5,688	6,009
Curb & Gutter (linear feet)	3,375	3,000	3,000	2,000	2,700
Sidewalks (linear feet)	4,715	2,500	2,500	7,950	2,000
Utility Cut Reconstruction (linear feet)	3,700	4,000	4,000	3,200	3,500
<b>OUTCOMES</b>					
New Measure to be tracked in the Future					

\* REVISED ANNUAL ESTIMATE

**DEPT 141 - STREETS DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 490,560	\$ 532,303	\$ 532,303	\$ 498,815	\$ 536,118
102.00	OVERTIME PAY	5,133	5,300	5,300	5,300	5,300
103.00	OASDI/MEDICARE	36,885	42,952	42,952	39,056	43,166
103.02	MATCHING RETIREMENT	35,929	41,213	41,213	32,217	43,832
105.00	LONGEVITY PAY	9,225	10,023	10,023	8,258	8,910
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
105.03	STANDBY	6,836	6,500	6,500	6,500	6,500
106.00	MEDICAL INSURANCE	112,476	135,430	135,430	130,616	156,842
106.01	LIFE INSURANCE	1,693	1,846	1,846	1,724	1,852
106.02	LONG TERM DISABILITY	655	702	702	665	703
107.00	WORKERS' COMPENSATION	21,280	23,345	23,345	21,195	23,456
118.00	ACCRUED COMP TIME	512	0	0	0	0
120.00	PAYROLL CONTRA EXPENSE	(95,312)	0	0	0	0
202.00	FUEL	87,104	75,000	75,000	87,005	75,000
203.00	TOOLS/SMALL EQUIPMENT	1,934	2,000	2,000	1,987	2,000
205.00	OFFICE SUPPLIES	36	700	700	551	100
206.00	EMPLOYEE RELATIONS	661	1,000	1,000	1,000	1,000
207.00	REPRODUCTION & PRINTING	217	300	300	200	300
208.00	CLOTHING/PERS PROTECTIVE EQUIP	6,971	7,800	7,800	8,854	8,500
210.00	BOTANICAL & AGRICULTURAL	1,601	2,000	2,000	1,395	2,000
211.00	CLEANING AND JANITORIAL	2,175	2,000	2,000	1,930	2,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	3,538	1,000	1,000	973	300
213.00	COMMUNICATIONS EQUIPMENT	128	150	150	0	150
221.00	SAFETY/FIRST AID SUPPLIES	998	500	6,708	6,700	2,500
223.00	SMALL APPLIANCES	319	0	0	0	0
250.00	OTHER SUPPLIES	2,253	1,500	1,500	1,532	1,500

**DEPT 141 - STREETS DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 52,962	\$ 50,000	\$ 50,000	\$ 50,537	\$ 50,000
303.10	EQUIPMENT CONTRA EXPENSE	(138,090)	0	0	0	0
304.00	MACHINERY/EQUIPMENT	6,101	5,000	5,000	4,941	5,000
310.00	LAND/GROUNDS	3,432	0	0	0	0
312.00	BUILDINGS/APPLIANCES	35	250	250	164	250
313.00	COMPUTER/OFFICE EQUIPMENT	97	0	0	0	0
315.00	STREETS/INLETS/CURBS	225,951	364,800	364,800	355,273	0
315.10	STREETS-CONCRETE WORK	0	0	0	0	100,000
315.20	STREETS-MISC MATERIALS	0	0	0	0	80,000
315.30	STREETS-PREVENTATIVE MAINT	0	0	0	0	50,000
315.40	STREETS-SPECIAL PROJECTS	0	0	0	0	135,000
317.00	TRAFFIC SIGNS & ST MARKERS	15,309	20,000	12,092	13,321	17,500
350.00	OTHER MAINTENANCE	0	100	100	100	100
401.00	ELECTRICAL	4,375	4,000	4,000	3,836	4,288
402.00	AUDITS/CONSULTANT FEES	0	0	0	5,430	5,000
403.00	TELEPHONE	2,805	2,940	2,940	2,180	2,200
405.00	WATER	620	550	550	540	550
406.00	SEWER	785	650	650	720	750
406.50	GARBAGE	920	850	850	616	850
406.60	TRNSF STATION/LANDFILL FEE	78	0	0	0	0
408.00	RENTAL & LEASES	63,550	17,100	17,100	16,050	5,000
408.10	RENTALS/LEASES-FLEET	0	34,800	34,800	10,000	10,000
422.00	CONTRACT LABOR	13,725	14,500	14,500	8,500	0
424.00	SERVICE CONTRACTS	192	200	200	192	200
450.00	OTHER SERVICES	880	300	300	500	400
710.00	MACHINERY/EQUIPMENT	0	0	1,700	1,700	1,800
715.00	OTHER CAPITAL	0	0	0	7,792	0
803.00	STREETS/INLETS/CURBS	460,891	0	0	6,180	0
901.00	LIAB/CASUALTY INSURANCE	13,481	12,646	12,646	11,553	13,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,844	2,000	2,000	2,007	4,000
908.10	MILEAGE	422	500	500	408	500
<b>TOTAL DEPARTMENT</b>		<b>\$ 1,468,972</b>	<b>\$ 1,430,750</b>	<b>\$ 1,430,750</b>	<b>\$ 1,364,857</b>	<b>\$ 1,414,440</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

Parks Superintendent	1.00
Parks Maintenance Coordinator	1.00
Services Coordinator	0.25
Electrician	1.00
Mechanic	1.00
Landscape Maintenance Worker	1.00
Maintenance Worker II	5.00
Maintenance Worker I	2.00
Part-Time Maintenance Worker	3.17
<b>Total</b>	<b>15.42</b>

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 and trash removal throughout the city's parks. This department is also responsible for the cleaning of public restrooms and kitchens housed within the 20 buildings scattered across 185 acres of parkland and the downtown area. Additionally, the Parks Department is responsible for servicing the Antique Carousel. There are 8 City parks, 17 baseball/softball fields, 16 soccer fields, tennis courts, and a skate board park. There are more than 400 athletic games and 40 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.

**GOALS AND OBJECTIVES**

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

- > Continue to plan and/or update items in our older parks to make them safe for patrons- cracked sidewalks, uneven brick-pavers, older playground equipment, leaning light poles, etc;
- > Continue to work with the Parks and Recreation Advisory Board to update the Parks Master Plan;
- > Keep parks and athletic fields in pristine condition in order to attract visitors and maintain the City's image as a sports venue;
- > Continue to work with youth sports organizations as they grow and as new ones start new leagues that may use City facilities;
- > Continue maintenance on facilities/buildings in all parks to keep them safe, clean, and aesthetically pleasing;
- > Develop a maintenance plan on tree trimming and removal of dead trees at all parks that is cost effective and within budget; and
- > Continue vegetation control and landscaping to enhance appearance around public buildings, public facilities, and the downtown area.

**DEPT 144 - PARKS DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 681,295	\$ 742,260	\$ 730,260	\$ 590,094	\$ 623,890
<b>Supplies</b>	106,587	108,100	108,100	113,917	113,200
<b>Maintenance</b>	97,837	107,500	107,500	119,225	95,500
<b>Services</b>	215,757	322,370	322,370	283,639	270,992
<b>Capital</b>	18,446	11,000	11,000	4,460	3,000
<b>Sundries</b>	(32,384)	(29,799)	(29,799)	(23,639)	(21,499)
<b>Total</b>	<b>\$ 1,087,538</b>	<b>\$ 1,261,431</b>	<b>\$ 1,249,431</b>	<b>\$ 1,087,696</b>	<b>\$ 1,085,083</b>
<b>OUTPUTS</b>					
Parks Acreage Maintained	185	185	185	185	185
Number of Parks Employees (FTE)	21.06	21.01	21.01	18.62	15.42
Park Acreage Maintained per Employee	8.78	8.80	8.80	9.93	11.38
Green Space Acreage	7.04	7.04	7.04	7.04	7.04
Contract Mowing Acreage Maintained	0	21.8	39	39	39
Cost per Acre per Year to Maintain	5,878	6,818	6,818	5,879	5,865
Playground Units Inspected/Maintained	14	14	14	14	14
Sports Fields Maintained	33	33	33	33	33
Sports Courts Maintained	19	19	19	19	20
Restrooms/Kitchens Cleaned Daily	20	23	23	23	23
<b>OUTCOMES</b>					
% Change in Carousel Revenue	-7.34%	7.14%	7.14%	-14.98%	-16.67%

\* REVISED ANNUAL ESTIMATE

**DEPT 144 - PARKS DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 481,647	\$ 509,653	\$ 509,653	\$ 417,131	\$ 432,964
102.00	OVERTIME PAY	11,993	15,850	3,850	6,000	6,000
103.00	OASDI/MEDICARE	37,974	42,056	42,056	31,271	34,533
103.02	MATCHING RETIREMENT	33,324	36,833	36,833	24,973	31,798
105.00	LONGEVITY PAY	8,133	9,205	9,205	5,135	6,065
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	6,075	6,023
105.03	STANDBY	7,578	8,170	8,170	200	0
106.00	MEDICAL INSURANCE	87,209	104,330	104,330	90,378	97,134
106.01	LIFE INSURANCE	1,553	1,602	1,602	1,367	1,342
106.02	LONG TERM DISABILITY	601	610	610	520	509
107.00	WORKERS' COMPENSATION	8,322	7,951	7,951	7,044	7,522
118.00	ACCRUED COMP TIME	(1,839)	0	0	0	0
202.00	FUEL	26,547	20,000	20,000	24,190	24,700
203.00	TOOLS/SMALL EQUIPMENT	2,638	3,500	3,500	3,473	3,500
204.00	POSTAGE	123	200	200	113	150
205.00	OFFICE SUPPLIES	173	200	200	68	100
206.00	EMPLOYEE RELATIONS	1,857	1,600	1,600	1,734	1,600
207.00	REPRODUCTION & PRINTING	198	100	100	700	400
208.00	CLOTHING/PERS PROTECTIVE EQUIP	6,300	7,000	7,000	6,946	7,900
210.00	BOTANICAL & AGRICULTURAL	23,873	29,000	29,000	28,963	29,000
210.10	BOTANICAL-BEAUTIFICATION	3,114	6,000	6,000	5,277	6,000
211.00	CLEANING AND JANITORIAL	18,469	17,000	17,000	18,048	18,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	479	4,000	4,000	4,825	800
213.00	COMMUNICATIONS EQUIPMENT	416	200	200	10	0
221.00	SAFETY/FIRST AID SUPPLIES	742	300	300	155	300
223.00	SMALL APPLIANCES	520	1,000	1,000	652	750
250.00	OTHER SUPPLIES	21,138	18,000	18,000	18,763	8,000
250.20	OTHER SUPPLIES-FIELD SUPPLIES	0	0	0	0	12,000
303.00	VEHICLES/LARGE EQUIPMENT	18,297	14,000	14,000	25,000	16,000
304.00	MACHINERY/EQUIPMENT	2,933	4,500	4,500	4,114	4,500
306.00	OUTDOOR/STREET LIGHTING	7,817	5,000	5,000	7,308	8,000
310.00	LAND/GROUNDS	36,354	58,000	58,000	56,814	40,000
312.00	BUILDINGS/APPLIANCES	11,509	6,000	6,000	5,972	6,000
350.00	OTHER MAINTENANCE	20,927	20,000	20,000	20,017	21,000

**DEPT 144 - PARKS DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 108,732	\$ 115,000	\$ 115,000	\$ 114,990	\$ 107,349
402.00	AUDITS/CONSULTANTS FEES	0	0	0	775	0
402.80	SPECIAL SERVICES-TREE TRIMMING	0	0	0	0	10,000
403.00	TELEPHONE	3,136	3,420	3,420	1,076	1,200
404.00	GAS	2,899	3,000	3,000	2,883	3,078
405.00	WATER	17,868	21,000	21,000	20,524	21,000
406.00	SEWER	15,264	21,000	21,000	19,424	21,000
406.50	GARBAGE	20,352	24,000	24,000	17,000	17,000
406.60	TRNSF STATION/LANDFILL FEE	102	500	500	325	200
408.00	RENTAL & LEASES	0	0	0	101	0
408.10	RENTALS/LEASES-FLEET	0	36,750	36,750	10,228	15,000
409.00	ADVERTISEMENTS/LEGAL NOTICES	162	0	0	33	0
422.00	CONTRACT LABOR	21,600	21,600	21,600	21,600	26,400
424.00	SERVICE CONTRACTS	3,353	75,900	8,900	7,540	3,045
425.00	LABORATORY TEST FEES	140	200	200	200	200
442.00	CONTRACT MOWING	0	0	0	0	45,020
450.00	OTHER SERVICES	22,152	0	67,000	66,940	500
702.00	BUILDINGS	5,687	0	0	4,460	0
710.00	MACHINERY/EQUIPMENT	2,624	0	0	0	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	0	0	0	0	3,000
715.00	OTHER CAPITAL	9,506	0	0	0	0
802.00	BUILDINGS	629	0	0	0	0
815.00	OTHER CAPITAL OUTLAY	0	11,000	11,000	0	0
901.00	LIAB/CASUALTY INSURANCE	8,399	7,901	7,901	7,796	7,901
908.00	SEMINARS/MEMBERSHIP/TRAVE	127	2,500	2,500	2,494	4,500
908.10	MILEAGE	0	300	300	300	300
950.00	OTHER SUNDRY	615	0	0	771	800
999.00	WASH CO-LAP REIMBURSEMENT	(39,753)	(40,500)	(40,500)	(35,000)	(35,000)
999.04	BISD-PARKS EQUIPMENT REIMB	(1,772)	0	0	0	0
<b>TOTAL DEPARTMENT</b>		<b>\$ 1,087,538</b>	<b>\$ 1,261,431</b>	<b>\$ 1,249,431</b>	<b>\$ 1,087,696</b>	<b>\$ 1,085,083</b>

\* REVISED ANNUAL ESTIMATE





	<b>STAFFING (FTES)</b>
Librarian	1.00
Library Systems Administrator	1.00
Administrative Assistant	1.00
Library Clerk	1.00
Child Services Coordinator	0.60
Part-Time Clerks	1.39
	1.39
<b>Total</b>	<b>5.99</b>

The Nancy Carol Roberts Memorial Library was founded over 100 years ago by the Fortnightly Club of Brenham and erected in its current facility in 1974. The library is maintained and operated by the City of Brenham. A Library Advisory Board which is appointed by City Council oversees policies and strategic planning. The library is approximately 12,000 square feet and houses over 57,000 items including hardback, paperback and audio books. In addition, the Library subscribes to 71 magazines and newspapers and 53 State library licensed databases which enhance research, educational, and/or recreational opportunities. There are 12 computer terminals available for internet access, word processing, and genealogy research. The card catalog is on computer and accessible onsite and offsite through the Library's website or the City's webpage.

**GOALS AND OBJECTIVES**

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

- > Continue expanding community outreach by Attending business and social functions; making presentations as requested; and Appearing before new-teacher orientation sessions to talk about the Library;
- > Develop a 5 year technology Plan for both operational and patron facing technologies;
- > Develop 5 year acquisition plan;
- > Continue to expand the e-book collection and mobile access;
- > Expand community outreach; and
- > Continue in-house multigenerational story times.

**DEPT 146 - LIBRARY DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 231,845	\$ 246,726	\$ 246,726	\$ 255,064	\$ 266,115
<b>Supplies</b>	77,676	89,860	96,947	85,334	77,100
<b>Maintenance</b>	4,286	1,800	1,800	5,846	650
<b>Services</b>	69,428	79,825	79,825	72,986	98,185
<b>Capital</b>	3,097	3,600	3,600	3,600	2,500
<b>Sundries</b>	(38,537)	(34,270)	(34,270)	(38,062)	(2,050)
<b>Total</b>	<b>\$ 347,795</b>	<b>\$ 387,541</b>	<b>\$ 394,628</b>	<b>\$ 384,769</b>	<b>\$ 442,500</b>
<b>OUTPUTS</b>					
# of Library Card Holders	17,800	18,500	18,500	19,334	20,100
Circulation	74,000	75,000	75,000	70,000	77,000
Library Visits	89,500	95,000	95,000	91,000	100,000
Internet Users	11,300	15,000	15,000	12,400	14,000
<b>OUTCOMES</b>					
% Change in Library Revenue	4.96%	0.00%	0.00%	0.00%	0.00%

\* REVISED ANNUAL ESTIMATE

**DEPT 146 - LIBRARY DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 177,175	\$ 178,624	\$ 178,624	\$ 182,374	\$ 183,675
102.00	OVERTIME PAY	723	2,000	2,000	500	2,000
103.00	OASDI/MEDICARE	12,886	13,988	13,988	13,259	14,415
103.02	MATCHING RETIREMENT	10,455	11,707	11,707	9,651	12,902
105.00	LONGEVITY PAY	1,853	1,913	1,913	1,615	2,088
106.00	MEDICAL INSURANCE	27,885	37,435	37,435	46,654	49,943
106.01	LIFE INSURANCE	401	540	540	500	557
106.02	LONG TERM DISABILITY	169	205	205	201	212
107.00	WORKERS' COMPENSATION	305	314	314	310	323
118.00	ACCRUED COMP TIME	(7)	0	0	0	0
204.00	POSTAGE & FREIGHT	244	360	360	295	300
205.00	OFFICE SUPPLIES	6,237	8,000	15,087	11,435	9,000
206.00	EMPLOYEE RELATIONS	619	800	800	704	800
207.00	REPRODUCTION & PRINTING	3,849	6,500	6,500	3,921	4,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	219	0	0	675	500
211.00	CLEANING AND JANITORIAL	529	650	650	624	650
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,563	9,400	9,400	5,500	7,000
214.00	LIBRARY READING PROGRAMS	3,444	3,700	3,700	2,600	4,500
214.01	LOST BOOKS	0	50	50	50	0
221.00	SAFETY/FIRST AID SUPPLIES	0	25	25	50	0
223.00	SMALL APPLIANCES	0	25	25	0	0
224.00	CIRCULATION ITEMS	60,804	60,000	60,000	59,480	50,000
250.00	OTHER SUPPLIES	167	350	350	0	350
310.00	LAND/GROUNDS	0	0	0	96	650
312.00	BUILDINGS/APPLIANCES	4,286	1,800	1,800	5,700	0
350.00	OTHER MAINTENANCE	0	0	0	50	0

**DEPT 146 - LIBRARY DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 23,359	\$ 23,875	\$ 23,875	\$ 23,407	\$ 21,185
405.00	WATER	2,564	3,000	3,000	2,866	3,000
406.00	SEWER	1,571	2,200	2,200	0	0
406.50	GARBAGE	1,708	1,750	1,750	1,672	1,750
409.00	ADVERTISEMENTS/LEGAL NOTICES	742	1,500	1,500	1,486	1,500
415.00	JANITORIAL SERVICES	16,123	16,000	16,000	14,610	17,500
424.00	SERVICE CONTRACTS	15,186	12,000	12,000	10,848	12,500
446.00	SUBSCRIPTIONS & OTHER MEDIA	7,697	19,000	19,000	17,820	25,000
450.00	OTHER SERVICES	478	500	500	277	15,750
712.00	OFFICE FURNITURE/EQUIPMENT	0	3,600	3,600	3,600	0
714.00	RADIOS/RADAR/CAMERAS	3,097	0	0	0	2,500
901.00	LIAB/CASUALTY INSURANCE	1,955	1,955	1,955	1,766	2,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	965	3,000	3,000	6,026	7,000
908.10	MILEAGE	177	575	575	705	500
939.00	EMPLOYEE MOVING EXPENSE	2,400	0	0	0	0
950.00	OTHER SUNDRY	85	200	200	197	450
999.00	WASHINGTON COUNTY REIMB	(30,000)	(30,000)	(30,000)	(30,000)	0
999.01	FORTNIGHTLY CLUB BOOK SALE REV	(14,119)	(10,000)	(10,000)	(16,756)	(12,000)
<b>TOTAL DEPARTMENT</b>		<b>\$ 347,795</b>	<b>\$ 387,541</b>	<b>\$ 394,628</b>	<b>\$ 384,769</b>	<b>\$ 442,500</b>

\* REVISED ANNUAL ESTIMATE

STAFFING (FTES)



None

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. In 2007, a new city-owned 10 unit T-hangar was constructed and in June, 2010, a 500 foot runway extension project was completed. Plans are underway for construction of another city-owned 10 unit T-hangar as well as expansion of various apron areas to provide access for several new privately owned box hangars.

Approximately \$100,000 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. In addition to the normal routine maintenance needs, the City is utilizing RAMP funds to construct a game fence around the airport.

**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 vehicle parking.

**DEPT 148 - AIRPORT DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Supplies</b>	3,626	2,656	2,656	2,779	2,750
<b>Maintenance</b>	9,330	15,500	15,500	16,264	17,500
<b>Services</b>	24,201	26,463	26,463	27,519	35,645
<b>Capital</b>	50,534	73,700	73,700	78,800	71,000
<b>Sundries</b>	4,127	4,250	4,250	3,743	6,050
<b>Total</b>	<b>\$ 91,818</b>	<b>\$ 122,569</b>	<b>\$ 122,569</b>	<b>\$ 129,105</b>	<b>\$ 132,945</b>
<b>OUTPUTS</b>					
% TxDOT RAMP	100%	100%	100%	100%	100%
T-Hanger Occupancy Rate	100%	100%	100%	100%	100%
<b>OUTCOMES</b>					
% Change in Airport Revenue	-0.09%	0.00%	0.00%	2.94%	3.92%

\* REVISED ANNUAL ESTIMATE

**DEPT 148 - AIRPORT DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
204.00	POSTAGE	\$ 13	\$ 0	\$ 0	\$ 26	\$ 50
210.00	BOTANICAL & AGRICULTURAL	1,082	1,800	1,800	1,800	1,800
211.00	CLEANING AND JANITORIAL	386	356	356	468	400
212.00	COMPUTER EQUIPMENT & SUPPLIES	285	0	0	0	0
250.00	OTHER SUPPLIES	1,860	500	500	485	500
304.00	MACHINERY/EQUIPMENT	0	0	0	9	0
306.00	OUTDOOR/STREET LIGHTING	2,105	1,500	1,500	3,336	1,500
310.00	LAND/GROUNDS	0	1,000	1,000	200	1,000
312.00	BUILDINGS/APPLIANCES	739	500	500	2,719	2,500
350.00	OTHER MAINTENANCE	6,486	12,500	12,500	10,000	12,500
401.00	ELECTRICAL	11,098	12,000	12,000	12,000	15,240
402.00	AUDITS/CONSULTANTS FEES	2,900	4,885	4,885	5,965	5,000
403.00	TELEPHONE	3,215	3,100	3,100	3,100	3,200
405.00	WATER	1,127	2,000	2,000	2,000	2,000
408.10	RENTALS/LEASES-FLEET	0	0	0	0	5,000
424.00	SERVICE CONTRACTS	3,629	4,142	4,142	4,142	4,865
450.00	OTHER SERVICES	2,232	336	336	312	340
715.00	OTHER CAPITAL	1,440	0	0	0	0
815.00	OTHER CAPITAL OUTLAY	49,094	73,700	73,700	78,800	71,000
901.00	LIAB/CASUALTY INSURANCE	3,819	3,800	3,800	3,293	3,800
908.00	SEMINARS/MEMBERSHIP/TRAVE	100	200	200	200	2,000
950.00	OTHER SUNDRY	208	250	250	250	250
<b>TOTAL DEPARTMENT</b>		<b>\$ 91,818</b>	<b>\$ 122,569</b>	<b>\$ 122,569</b>	<b>\$ 129,105</b>	<b>\$ 132,945</b>

\* REVISED ANNUAL ESTIMATE



**THIS PAGE INTENTIONALLY LEFT BLANK**





	<b>STAFFING (FTEs)</b>
Administrative Services Manager	0.25
Recreation Coordinator	1.00
Services Coordinator	0.50
Part-Time Worker	0.19
	<hr/>
<b>Total</b>	<b>1.94</b>

The Recreation Department strives to enrich the quality of life for citizens and visitors through our park system and programs. A primary objective is to provide opportunities that are enjoyable and affordable for everyone. Programs include: adult sports leagues, summer camps, youth athletic programs and softball tournaments. Special events include: Movie in the Park, the Christmas Stroll and Lighted Parade and our Easter Egg-stravaganza event. Reservations of park kitchens and athletic fields are additional department responsibilities. The department works with a number of local community organizations including: Washington County Little League, Washington County Youth Soccer Association, Washington County Youth Football League, Brenham Dolphins, Brenham Swim Club and Brenham ISD. In addition, we also attract youth and adult sporting events in amateur and recreational sports to our city to increase our visibility, promote tourism and aid in economic impact by visitor spending. The Parks and Recreation Advisory Board provides ongoing oversight of departmental activities.

**GOALS AND OBJECTIVES**

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

- > Develop, execute and adopt a Parks, Recreation and Open Space Master Plan following Texas Parks and Wildlife guidelines to serve as a tool and guide Brenham PARD for future park and recreation operations and development aligned with the values and direction of the city;
- > Develop an effective relationship with Brenham ISD;
- > Educate citizens on the benefits of sports tourism;
- > Continue to attract and retain sports events by maintaining a professional relationship with organizations/ entities, assisting with tournament logistics and making staff available for onsite help;
- > Offer and continue to build community partnership opportunities for recreation program and special events;
- > Continue to increase social media networking to advertise programs and events;
- > Continue to poll park patrons for all parks to assess future needs and wants of the community; and
- > Continue to re-evaluate park patron fees.
- > Review and update park facility rentals.

**DEPT 049 - RECREATION DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 151,336	\$ 111,644	\$ 111,644	\$ 110,186	\$ 105,980
<b>Supplies</b>	52,072	15,275	15,275	18,249	12,750
<b>Maintenance</b>	709	200	3,825	3,686	4,000
<b>Services</b>	8,790	7,750	7,750	8,876	9,500
<b>Capital</b>	741	0	13,000	12,678	0
<b>Sundries</b>	3,885	21,300	21,300	21,932	28,350
<b>Total</b>	<b>\$ 217,534</b>	<b>\$ 156,169</b>	<b>\$ 172,794</b>	<b>\$ 175,607</b>	<b>\$ 160,580</b>
<b>OUTPUTS</b>					
Total Hosted Tournaments	38	50	50	39	40
- Baseball	20	25	25	19	22
- Softball	9	10	10	9	8
- Soccer	9	8	8	8	8
- Football	0	0	0	2	2
Total Teams	803	1,000	1,000	626	815
<b>Field Scheduling</b>					
<b>Season Games - Number of games</b>					
- BISD Boys Soccer and Baseball	62	62	62	62	62
- Blinn Softball	21	21	21	21	21
- Other (First Baptist, BCA, Tomball) <sup>1</sup>	19	25	25	28	15
<b>Youth Leagues</b>					
- WCYSA (Fall & Spring)	405	380	380	366	385
- WCYFL <sup>2</sup>	25	25	25	18	8
- WCLL	363	300	300	256	305
Adult Leagues (Soccer, Blinn Int., City, etc.) <sup>3</sup>	466	360	360	315	425
Select Teams - Number of teams	15	18	18	19	20
<b>Program Participation</b>					
- Adult (Slow Pitch Softball)	520	400	400	360	440
- Youth (Spring Training Camp, Little Diggers, etc.)	149	200	200	127	225
<b>Special Events</b>					
Music in the Park Series	N/A	N/A	N/A	220	250
Christmas Stroll & Lighted Parade (entries)	55	60	60	64	70
Jingle Bell Stroll 5K	215	275	275	233	N/A
Movie in the Park	2,000	2,000	2,000	2,900	3,200
Easter Egg-stravaganza	300	350	350	375	450
<b>OUTCOMES</b>					
% Change in Rec Revenues	-10.38%	-10.53%	-10.53%	4.25%	13.73%

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> BCA CANCELLED VARSITY SCHEDULE; EXPECTS TO RETURN IN FALL OF 2014

<sup>2</sup> DIVIDED PLAYING TIME OF 2013 SEASON BETWEEN HOHLT PARK AND COMMUNITY ED

<sup>3</sup> LACK OF CHURCH TEAM PARTICIPATION, INTENDS TO PLAY SUMMER OF 2014 SEASON

**DEPT 049 - RECREATION DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 113,514	\$ 85,305	\$ 85,305	\$ 81,059	\$ 78,125
102.00	OVERTIME PAY	118	0	0	0	0
103.00	OASDI/MEDICARE	8,481	6,552	6,552	6,043	6,001
103.02	MATCHING RETIREMENT	7,490	6,373	6,373	5,263	5,980
105.00	LONGEVITY PAY	503	234	234	210	298
106.00	MEDICAL INSURANCE	20,265	11,580	11,580	16,200	14,528
106.01	LIFE INSURANCE	378	289	289	300	258
106.02	LONG TERM DISABILITY	144	110	110	115	98
107.00	WORKERS' COMPENSATION	1,614	1,201	1,201	996	692
118.00	ACCRUED COMP TIME	(1,171)	0	0	0	0
202.00	FUEL	78	0	0	118	0
203.00	TOOLS/SMALL EQUIPMENT	171	0	0	0	0
203.10	CONCESSION EQUIP	68	0	0	0	0
204.00	POSTAGE & FREIGHT	5	25	25	0	0
205.00	OFFICE SUPPLIES	218	200	200	111	200
206.00	EMPLOYEE RELATIONS	0	0	0	109	100
207.00	REPRODUCTION & PRINTING	4,112	4,000	4,000	4,968	4,500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	288	150	150	150	150
211.00	CLEANING & JANITORIAL	104	100	100	0	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	1,800	1,800	2,392	1,000
213.00	COMMUNICATIONS EXPENSE	240	0	0	100	0
214.00	RECREATION PROGRAMS	15,004	8,500	8,500	9,126	6,500
216.00	RESALE ITEMS-CONCESSIONS	30,775	0	0	0	0
216.10	RESALE ITEMS-VENDING MACHINES	83	0	0	0	0
218.00	PHOTOGRAPHY	0	200	200	200	0
221.00	SAFETY/FIRST AID SUPPLIES	0	50	50	25	50
223.00	SMALL APPLIANCES	232	0	0	700	0
250.00	OTHER SUPPLIES	696	250	250	250	250

**DEPT 049 - RECREATION DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 26	\$ 0	\$ 0	\$ 0	\$ 0
312.00	BUILDINGS/APPLIANCES	683	200	3,825	3,686	4,000
403.00	TELEPHONE	1,118	650	650	514	650
409.00	ADVERTISEMENTS/LEGAL NOTICES	2,096	2,000	2,000	2,000	2,000
415.00	JANITORIAL SERVICES	125	0	0	1,250	1,500
422.00	CONTRACT LABOR	297	0	0	0	0
424.00	SERVICE CONTRACTS	4,290	4,500	4,500	4,100	4,750
450.00	OTHER SERVICES	865	600	600	1,012	600
712.00	OFFICE FURNITURE/EQUIPMENT	741	0	0	0	0
715.00	OTHER CAPITAL	0	0	13,000	12,678	0
901.00	LIAB/CASUALTY INSURANCE	204	0	0	0	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,757	3,000	3,000	3,000	3,000
908.10	CONCESSION EQUIP	987	1,000	1,000	1,000	1,000
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	519	600	600	600	350
948.40	CHRISTMAS STROLL	0	2,750	2,750	3,848	12,750
948.60	MOVIES IN THE PARK	0	10,950	10,950	11,559	9,500
948.70	FALL CONCERT SERIES	0	3,000	3,000	1,925	1,750
949.00	UNEMPLOYMENT BENEFITS	325	0	0	0	0
950.00	OTHER SUNDRY	94	0	0	0	0
<b>TOTAL DEPARTMENT</b>		<b>\$ 217,534</b>	<b>\$ 156,169</b>	<b>\$ 172,794</b>	<b>\$ 175,607</b>	<b>\$ 160,580</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTES)**

Administrative Services Manager	0.25
Aquatic Coordinator	1.00
Services Coordinator	0.25
Aquatic Safety Coordinator	1.00
Aquatic Maintenance Technician	0.50
Lifeguards	10.32
Front Desk	1.25
Front Gate	0.36
Pool Concessions	0.48
Party Hostess	0.08
Programs	0.16
<b>Total</b>	<b>15.65</b>

The Blue Bell Aquatics Center (BBAC) is in the Administrative Services Division of the City of Brenham. The staff of the BBAC strives to provide a safe yet fun year round aquatic experience for its patrons. The BBAC accommodates on average 65,000 patrons per year with the summer being the busiest season. The BBAC is an asset to the community for aquatic recreation and safety training. BBAC offers an outdoor recreation pool and splash and play area which operates during the summer season and by appointment for private parties. There are two indoor pools that operate year round. The competition pool is home to BISD High School and Jr. High swim teams and the community teams of USA Swim Team and the Dolphin Swim Team. The Texas National Guard & Army Dive Team conduct water safety and training programs at the facility and area private schools and the Brenham State Supported Living organizations host safety programming as well. In addition to the community partner aquatics recreation programming, the BBAC hosts America Red Cross Lifeguard training and water safety programming, Water Babies, Aqua Zumba , group Swim Lessons, and Junior Guard training.

**GOALS AND OBJECTIVES**

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

- > Develop Fall and Winter season youth aquatics programs;
- > Research and Develop US Masters Swim Club - Adult Program;
- > Review and Update SOP Manual, Chemistry Manual, Head Guard/Management Team Manual, Concession Manuel so staff has guidelines to follow and safety procedures in place;
- > Increase social media networking to advertise programs and events;
- > Develop facility safety compliance plan of action for pool and playground;
- > Create a working maintenance schedule for preventative maintenance tasks.

**DEPT 149 - AQUATICS CENTER DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 348,321	\$ 399,132	\$ 399,132	\$ 464,110	\$ 417,881
<b>Supplies</b>	46,048	69,525	72,015	73,667	68,675
<b>Maintenance</b>	34,138	66,750	112,959	110,286	35,200
<b>Services</b>	117,679	120,262	120,262	125,830	134,643
<b>Capital</b>	0	13,500	13,500	13,296	51,000
<b>Sundries</b>	7,501	9,975	9,975	9,825	10,500
<b>Total</b>	<b>\$ 553,687</b>	<b>\$ 679,144</b>	<b>\$ 727,843</b>	<b>\$ 797,014</b>	<b>\$ 717,899</b>
<b>OUTPUTS**</b>					
# of Senior Monthly Pool Passes	646	562	562	344	516
# of Individual Monthly Pool Passes	274	273	273	176	264
# of Family Monthly Pool Passes	287	292	292	251	377
# of Senior Annual Pool Passes	83	128	128	87	131
# of Individual Annual Pool Passes	5	12	12	8	12
# of Family Annual Pool Passes	4	7	7	9	14
# of Family Summer Pool Passes	74	67	67	73	73
# of Individual Summer Pool Passes	10	6	6	5	5
<b>OUTCOMES</b>					
% Change in Aquatic Admission Revenue	16.99%	23.29%	23.29%	1.86%	0.00%
% Change in Concessions Revenue	N/A	-58.90%	-58.90%	-72.33%	-72.22%
% Change in Member Pass Revenue	20.65%	133.33%	133.33%	-0.56%	0.00%
% Change in Aquatic Programs Revenue	-8.21%	25.00%	25.00%	-1.71%	0.00%
% Change in Leisure Pool Rental Revenue	19.52%	42.86%	42.86%	25.50%	20.00%
% Change in Competitive Pool Rental Revenue	-0.49%	0.00%	0.00%	4.47%	0.00%
% Change in Therapy Pool Rental Revenue	133.33%	0.00%	0.00%	114.29%	28.57%
% Change in Table Rental Revenue	-42.22%	-50.00%	-50.00%	-8.00%	0.00%
% Change in Room Rental Revenue	105.88%	0.00%	0.00%	69.91%	80.00%

\* REVISED ANNUAL ESTIMATE

\*\* NUMBERS BASED ON CALENDAR YEAR

**DEPT 149 - AQUATICS CENTER DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 295,076	\$ 334,377	\$ 334,377	\$ 394,027	\$ 351,806
102.00	OVERTIME PAY	1,843	1,200	1,200	2,500	1,500
103.00	OASDI/MEDICARE	22,467	26,252	26,252	30,015	27,124
103.02	MATCHING RETIREMENT	5,496	7,622	7,622	6,150	9,771
105.00	LONGEVITY PAY	1,275	1,438	1,438	1,210	1,005
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	4,840	0
106.00	MEDICAL INSURANCE	12,185	16,402	16,402	17,999	20,509
106.01	LIFE INSURANCE	276	340	340	362	408
106.02	LONG TERM DISABILITY	105	130	130	136	155
107.00	WORKERS' COMPENSATION	4,727	5,371	5,371	6,791	5,603
116.00	SALARIES/WAGES CONTINGENCY	0	0	0	80	0
118.00	ACCRUED COMP TIME	72	0	0	0	0
201.00	CHEMICALS	17,358	16,000	16,000	17,000	17,000
202.00	FUEL	0	0	0	44	0
203.00	TOOLS/SMALL EQUIPMENT	60	250	250	300	250
203.10	CONCESSION EQUIPMENT	0	75	75	75	75
204.00	POSTAGE & FREIGHT	19	50	50	80	50
205.00	OFFICE SUPPLIES	728	750	3,240	3,407	750
206.00	EMPLOYEE RELATIONS	348	650	650	651	650
207.00	REPRODUCTION & PRINTING	2,048	1,500	1,500	1,752	1,500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	7,971	8,000	8,000	7,947	8,000
209.00	EDUCATIONAL	927	250	250	150	100
210.00	BOTANICAL & AGRICULTURAL	30	100	100	63	100
211.00	CLEANING AND JANITORIAL	5,229	4,500	4,500	4,576	4,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	2,200	2,200	2,981	1,000
213.00	COMMUNICATIONS EQUIPMENT	363	200	200	0	250
214.00	AQUATIC PROGRAMS	6,592	6,000	6,000	6,009	6,000
216.00	RESALE ITEMS-CONCESSIONS	0	25,000	25,000	24,619	25,000
218.00	PHOTOGRAPHY	0	50	50	0	0
220.00	LAB SUPPLIES	478	0	0	0	0
221.00	SAFETY/FIRST AID SUPPLIES	1,897	2,200	2,200	2,300	2,200
223.00	SMALL APPLIANCES	380	250	250	244	250
250.00	OTHER SUPPLIES	1,621	1,500	1,500	1,469	1,500

**DEPT 149 - AQUATICS CENTER DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
304.00	MACHINERY/EQUIPMENT	\$ 0	\$ 250	\$ 250	\$ 257	\$ 250
310.00	LAND/GROUNDS	0	0	0	4,700	6,750
311.10	POOL MAINTENANCE	18,653	55,000	100,269	94,738	20,000
312.00	BUILDINGS/APPLIANCES	15,381	11,000	11,940	10,542	8,000
350.00	OTHER MAINTENANCE	105	500	500	49	200
401.00	ELECTRICAL	66,280	65,537	65,537	64,746	70,249
402.00	AUDITS/CONSULTANT FEES	200	750	750	0	500
403.00	TELEPHONE	1,958	1,800	1,800	1,800	1,500
404.00	GAS	9,786	10,000	10,000	12,733	15,034
405.00	WATER	10,704	10,000	10,000	14,165	10,000
406.00	SEWER	4,708	5,500	5,500	5,243	5,500
406.50	GARBAGE	1,708	1,800	1,800	1,800	1,800
408.10	RENTAL/LEASES-FLEET	0	0	0	630	500
409.00	ADVERTISEMENTS/LEGAL NOTICES	9,835	10,000	10,000	9,586	10,000
410.00	PHYSICALS	4,268	4,500	4,500	4,750	4,500
415.00	JANITORIAL SERVICES	3,134	3,900	3,900	4,500	3,800
422.00	CONTRACT LABOR	0	0	0	400	0
424.00	SERVICE CONTRACTS	4,208	4,275	4,275	4,437	4,200
442.00	CONTRACT MOWING	0	0	0	0	4,960
450.00	OTHER SERVICES	890	2,200	2,200	1,040	2,100
714.00	RADIOS/RADAR/VIDEO CAMERAS	0	4,500	4,500	4,480	0
715.00	OTHER CAPITAL	0	9,000	9,000	8,816	11,000
815.00	OTHER CAPITAL	0	0	0	0	40,000
901.00	LIAB/CASUALTY INSURANCE	4,976	4,975	4,975	4,477	5,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,255	4,000	4,000	4,303	4,500
908.10	MILEAGE	651	750	750	750	750
949.00	UNEMPLOYMENT BENEFITS	518	0	0	120	0
950.00	OTHER SUNDRY	101	250	250	175	250
<b>TOTAL DEPARTMENT</b>		<b>\$ 553,687</b>	<b>\$ 679,144</b>	<b>\$ 727,843</b>	<b>\$ 797,014</b>	<b>\$ 717,899</b>

\* REVISED ANNUAL ESTIMATE





	<b>STAFFING (FTES)</b>
Communications Supervisor	1.00
Assistant Communications Supervisor	1.00
Shift Supervisor	1.00
Telecomm Operator IV	2.00
Telecomm Operator III	4.00
Telecomm Operator II	1.00
Telecomm Operator I	1.00
Telecomm Operator Trainee	4.00
Part-Time Operators	1.92
Public Safety IT Administrator	0.25
<b>Total</b>	<b>17.17</b>

The Brenham Emergency Communications Department dispatches for all public safety agencies located within Washington County. Communications dispatches for eleven Fire Departments, the Brenham Police Department, Burton Police Department, Washington County Sheriff’s Office, Blinn College Police Department, Texas Department of Public Safety, Washington County Emergency Medical Service, Washington County First Responders, four Justice of the Peace Offices, Animal Control, and City Utilities. Brenham Emergency communications is the PSAP (Public Safety Answering Point) for Washington County 911 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. We also provide EMD (Emergency Medical Dispatch) for all medical calls we receive, providing lifesaving pre-arrival instructions. Communications also maintains recordings and documents of all non-emergency phone calls, 9-1-1 calls, and all radio traffic. The Communications Department is responsible for monitoring the County wide 700 MHz radio system and monitors radio traffic on several different channels simultaneously. 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.

**GOALS AND OBJECTIVES**

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

- > Fill Vacant Communications Operator Trainee Position;
- > Fill New City Utilities Call Taker Position for Evening Shift;
- > Start the process of becoming accredited with Emergency Medical Dispatch;
- > Maintain Emergency Medical Dispatch call accuracy at 98% utilizing ProQA software; and
- > Maintain Full Staffing.

**DEPT 150 - COMMUNICATIONS DEPARTMENT**

---

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 780,837	\$ 901,487	\$ 901,487	\$ 814,507	\$ 882,164
<b>Supplies</b>	10,238	24,247	24,247	19,817	27,068
<b>Maintenance</b>	551	400	400	2,459	600
<b>Services</b>	230,560	288,422	288,422	299,661	246,677
<b>Capital</b>	17,941	4,000	34,422	35,312	0
<b>Sundries</b>	(43,416)	(40,173)	(40,173)	(41,285)	(37,125)
<b>Total</b>	<b>\$ 996,711</b>	<b>\$ 1,178,383</b>	<b>\$ 1,208,805</b>	<b>\$ 1,130,471</b>	<b>\$ 1,119,384</b>
<b>OUTPUTS</b>					
# of Incoming Calls	759,063	785,000	785,000	688,906	750,000
# of 9-1-1 Calls	34,924	32,500	32,500	38,710	38,000
<b>OUTCOMES</b>					
Pro-QA EMD Call Accuracy	95%	98%	98%	98%	98%

\* REVISED ANNUAL ESTIMATE

**DEPT 150 - COMMUNICATIONS DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 544,317	\$ 617,579	\$ 617,579	\$ 568,694	\$ 598,820
102.00	OVERTIME PAY	37,725	44,000	44,000	44,000	44,000
103.00	OASDI/MEDICARE	41,538	51,123	51,123	44,948	49,549
103.02	MATCHING RETIREMENT	39,229	47,656	47,656	38,377	49,093
105.00	LONGEVITY PAY	5,730	5,998	5,998	3,718	4,066
106.00	MEDICAL INSURANCE	108,814	131,107	131,107	111,097	132,684
106.01	LIFE INSURANCE	1,696	2,028	2,028	1,850	2,017
107.02	LONG TERM DISABILITY	655	788	788	726	765
107.00	WORKERS' COMPENSATION	993	1,208	1,208	1,097	1,170
118.00	ACCRUED COMP TIME	140	0	0	0	0
202.00	FUEL	81	197	197	67	200
204.00	POSTAGE & FREIGHT	51	100	100	30	100
205.00	OFFICE SUPPLIES	533	750	750	750	500
206.00	EMPLOYEE RELATIONS	273	800	800	842	800
207.00	REPRODUCTION & PRINTING	1,431	1,300	1,300	1,358	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	915	2,000	2,000	1,000	2,000
209.00	EDUCATIONAL	53	900	900	900	0
211.00	CLEANING AND JANITORIAL	855	1,000	1,000	1,170	1,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	3,109	11,700	11,700	8,200	17,218
213.00	COMMUNICATIONS EQUIPMENT	1,207	3,700	3,700	3,700	1,450
223.00	SMALL APPLIANCES	789	300	300	300	200
250.00	OTHER SUPPLIES	941	1,500	1,500	1,500	1,600
309.00	COMMUNICATION/PHOTO EQUIP	0	0	0	265	0
312.00	BUILDINGS/APPLIANCES	143	200	200	1,700	400
313.00	COMPUTER/OFFICE EQUIPMENT	300	0	0	425	0
350.00	OTHER MAINTENANCE	108	200	200	69	200

**DEPT 150 - COMMUNICATIONS DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 13,354	\$ 13,300	\$ 13,300	\$ 13,300	\$ 10,606
403.00	TELEPHONE	2,714	3,400	3,400	3,400	3,400
404.00	GAS	564	600	600	600	701
405.00	WATER	304	250	250	250	250
406.00	SEWER	387	250	250	250	250
408.00	RENTALS & LEASES	56	100	100	100	100
415.00	JANITORIAL SERVICES	2,173	2,500	2,500	2,500	2,500
424.00	SERVICE CONTRACTS	124,365	144,832	144,832	144,832	157,909
424.05	BVWACS	85,801	122,540	122,540	122,540	69,511
442.00	CONTRACT MOWING	0	0	0	0	800
450.00	OTHER SERVICES	842	650	650	11,889	650
702.00	BUILDINGS	6,095	4,000	4,000	4,608	0
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	282	0
802.00	BUILDINGS	0	0	30,422	30,422	0
812.00	OFFICE FURN/EQUIPMENT	11,846	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	994	582	582	601	900
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,636	8,000	8,000	8,913	10,500
908.10	MILEAGE	864	2,000	2,000	2,000	2,500
950.00	OTHER SUNDRY	94	0	0	94	100
999.00	WASH CO-NEW WORLD SOFTWARE	(46,370)	(50,755)	(50,755)	(48,688)	(51,125)
999.05	BLINN COLL-BVWACS RADIO MAINT	(2,471)	0	0	(2,471)	0
999.06	US CORP ENG-BVWACS RADIO MAINT	(1,163)	0	0	0	0
999.07	BVRAC-BVWACS RADIO MAINT	0	0	0	(1,734)	0
<b>TOTAL DEPARTMENT</b>		<b>\$ 996,711</b>	<b>\$ 1,178,383</b>	<b>\$ 1,208,805</b>	<b>\$ 1,130,471</b>	<b>\$ 1,119,384</b>

\* REVISED ANNUAL ESTIMATE



	<b>STAFFING (FTES)</b>
Police Chief	1.00
Lieutenant	3.00
Sergeant	7.00
Corporal	9.00
Patrol Officer	15.00
Evidence/Property Clerk	1.00
Administrative Assistant	1.00
Secretary	2.00
Health Inspector	1.00
Public Safety IT Administrator	0.50
<b>Total</b>	<b>40.50</b>

The Brenham Police work in partnership with the community addressing problems that threaten community safety, order and quality of life. Patrol officers patrol the city limits to enforce laws and prevent crime. They respond to dispatched 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 the Hostage Negotiation Team. Criminal Investigations are responsible for follow up on offenses reported to the Police Department and to prepare cases for criminal prosecution. The Fusion and narcotics elements conduct proactive, covert operations aimed at the investigation and apprehension of habitual offenders. The K-9 unit assists all sections of the department whether in community relations or enforcement. One detective is assigned to the local housing authority to help reduce crime. The school resource officers work as liaisons to assist the school district through security enhancement and maintaining order through investigation, intervention and prevention efforts. The Community Relations Section includes Citizen’s Police Academy and Citizen’s On Patrol.

**GOALS AND OBJECTIVES**

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

- > Continue the reduction of crime rate through specialized training, utilization of two canines (K-9) program, fugitive apprehension element, increased traffic stops and self-initiated activities;
- > Establish close working relations with the newly elected Sheriff and District Attorney within the justice system. It is imperative that we coordinate efforts and communicate to ensure successful prosecution of habitual offenders; and
- > Increase traffic enforcement to enhance road safety.

**DEPT 151 - POLICE DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 2,737,990	\$ 2,954,118	\$ 2,954,118	\$ 2,779,890	\$ 3,056,416
<b>Supplies</b>	255,230	301,802	301,802	270,428	277,400
<b>Maintenance</b>	53,658	53,000	53,000	55,410	54,000
<b>Services</b>	202,486	217,333	217,333	214,167	224,012
<b>Capital</b>	18,818	7,200	7,200	11,360	15,200
<b>Sundries</b>	(125,299)	(119,665)	(119,665)	(121,612)	(109,665)
<b>Total</b>	<b>\$ 3,142,883</b>	<b>\$ 3,413,788</b>	<b>\$ 3,413,788</b>	<b>\$ 3,209,643</b>	<b>\$ 3,517,363</b>
<b>OUTPUTS</b>					
Officers per 1,000 Residents	2.3	2.3	2.3	2.3	2.5
Calls for Service	33,021	26,700	26,700	33,000	33,500
Mileage on Police Units	401,630	420,000	420,000	402,000	420,000
Total # of Traffic Stops	14,859	13,500	13,500	13,500	14,500
Total # of Arrests	1,651	1,250	1,250	1,500	1,600
<b>OUTCOMES</b>					
Uniform Crime Reporting**					
Number of Part One Crimes	473	458	470	462	462
Part One Crime Rating Average	3.0%	2.9%	3.0%	3.0%	2.9%

\* REVISED ANNUAL ESTIMATE

\*\* STATE AVERAGE RATING IS 4.2% PER 1,000

**DEPT 151 - POLICE DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 1,902,669	\$ 2,032,211	\$ 2,032,211	\$ 1,933,782	\$ 2,075,204
102.00	OVERTIME PAY	117,623	115,000	115,000	115,000	115,000
103.00	OASDI/MEDICARE	151,048	169,833	169,833	155,207	172,880
103.02	MATCHING RETIREMENT	148,441	165,248	165,248	133,262	179,446
105.00	LONGEVITY PAY	26,373	28,160	28,160	21,563	23,138
105.01	EDUCATION/MISCELLANEOUS	42,046	38,999	38,999	38,275	42,161
106.00	MEDICAL INSURANCE	310,773	360,006	360,006	344,745	406,778
106.01	LIFE INSURANCE	6,895	7,160	7,160	6,846	7,313
106.02	LONG TERM DISABILITY	2,625	2,725	2,725	2,609	2,790
107.00	WORKERS' COMPENSATION	30,550	34,776	34,776	28,601	31,706
118.00	ACCRUED COMP TIME	(1,051)	0	0	0	0
202.00	FUEL	142,770	138,452	138,452	128,196	135,000
203.00	TOOLS/SMALL EQUIPMENT	2,269	3,300	3,300	2,993	3,000
204.00	POSTAGE & FREIGHT	1,195	2,500	2,500	2,305	2,500
205.00	OFFICE SUPPLIES	7,159	10,000	10,000	7,687	9,000
206.00	EMPLOYEE RELATIONS	3,640	4,000	4,000	4,126	4,200
207.00	REPRODUCTION & PRINTING	4,624	8,500	8,500	8,072	8,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	26,538	25,000	25,000	24,807	30,000
209.00	EDUCATIONAL	670	1,500	1,500	544	1,000
210.00	BOTANICAL & AGRICULTURAL	5	0	0	0	0
211.00	CLEANING AND JANITORIAL	1,108	2,500	2,500	2,109	2,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	42,863	63,850	63,850	48,140	41,800
213.00	COMMUNICATIONS EQUIPMENT	3,178	600	600	363	1,200
218.00	PHOTOGRAPHY	1,209	2,600	2,600	2,508	2,500
221.00	SAFETY/FIRST AID SUPPLIES	192	1,000	1,000	919	1,000
223.00	SMALL APPLIANCES	504	500	500	240	400
229.00	POLICE EVIDENCE SUPPLIES	2,288	3,000	3,000	2,954	3,000
230.00	AMMO/GUN/TASER/MISC	13,031	32,000	32,000	32,000	30,000
250.00	OTHER SUPPLIES	1,988	2,500	2,500	2,465	2,800
303.00	VEHICLES/LARGE EQUIPMENT	46,386	48,000	48,000	50,115	50,000
304.00	MACHINERY/EQUIPMENT	275	500	500	0	0
309.00	COMMUNICATION/PHOTO EQUIP	1,388	1,500	1,500	1,442	1,500
312.00	BUILDINGS/APPLIANCES	5,299	2,000	2,000	2,850	2,000
313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	3	0
350.00	OTHER MAINTENANCE	310	1,000	1,000	1,000	500

**DEPT 151 - POLICE DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 81,715	\$ 85,000	\$ 85,000	\$ 84,555	\$ 85,000
402.00	AUDITS/CONSULTANTS FEES	0	3,000	3,000	1,263	1,200
403.00	TELEPHONE	32,634	34,903	34,903	34,888	36,000
405.00	WATER	6,793	8,000	8,000	7,296	7,000
406.00	SEWER	291	350	350	416	400
406.50	GARBAGE	1,708	1,800	1,800	1,517	1,800
409.00	ADVERTISEMENTS/LEGAL NOTICES	229	1,000	1,000	1,029	1,000
411.00	CITY ATTORNEY'S FEES	641	1,500	1,500	1,000	1,000
415.00	JANITORIAL SERVICES	31,565	33,280	33,280	31,453	33,280
424.00	SERVICE CONTRACTS	35,795	39,000	39,000	39,000	43,952
442.00	CONTRACT MOWING	0	0	0	0	2,880
445.00	CODE ENFORCEMENT MOWING	0	3,500	3,500	3,500	3,500
450.00	OTHER SERVICES	11,116	6,000	6,000	8,250	7,000
714.00	RADIOS/RADAR/CAMERAS	2,053	7,200	7,200	7,254	15,200
812.00	OFFICE FURN/EQUIPMENT	16,765	0	0	0	0
813.00	VEHICLES	0	0	0	4,106	0
901.00	LIAB/CASUALTY INSURANCE	41,355	51,335	51,335	46,011	51,335
908.00	SEMINARS/MEMBERSHIP/TRAVE	29,624	28,000	28,000	28,176	28,000
908.10	MILEAGE	231	1,000	1,000	800	500
908.20	CONTINUING EDUCATION	0	1,500	1,500	0	0
950.00	OTHER SUNDRY	218	500	500	415	500
950.11	CITIZEN POLICE ACADEMY-EXP	4,875	5,000	5,000	5,681	6,000
950.21	CRIMINAL ENFORCEMENT	1,120	3,000	3,000	2,470	3,000
950.40	NARCOTICS ENFORCEMENT	2,235	10,000	10,000	9,835	10,000
999.00	BISD-RESOURCE OFFICER REIMB	(153,420)	(151,000)	(151,000)	(151,000)	(151,000)
999.01	BHA-SECURITY AGREEMENT REIMB	(40,000)	(58,000)	(58,000)	(58,000)	(58,000)
999.02	WASH COUNTY-HEALTH INSPECTOR	(10,435)	(10,000)	(10,000)	(5,000)	0
999.03	CITY OF BURTON-HEALTH INSPECT	(1,102)	(1,000)	(1,000)	(1,000)	0
<b>TOTAL DEPARTMENT</b>		<b>\$ 3,142,883</b>	<b>\$ 3,413,788</b>	<b>\$ 3,413,788</b>	<b>\$ 3,209,643</b>	<b>\$ 3,517,363</b>

\* REVISED ANNUAL ESTIMATE



**DEPT 152 - FIRE DEPARTMENT**

**\$1,593,662**



	<b>STAFFING (FTEs)</b>
Fire Chief	1.00
Deputy Fire Chief	1.00
Deputy Fire Marshal	1.00
Captain	3.00
Apparatus Operator II	5.00
Apparatus Operator I	4.00
Administrative Assistant	1.00
Public Safety IT Administrator	0.25
<b>Total</b>	<b>16.25</b>

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.

**GOALS AND OBJECTIVES**

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

- > Continue to provide the highest level of Customer Service to our Citizens;
- > Continue Education through Fire Prevention Programs in our Schools;
- > Maintain a Positive Public Image of the Department that the Citizens will be Proud of;
- > Continue to work on objectives to maintain or lower ISO rating for the City;
- > Continue to look for ways to improve our level of Service and be Fiscally Responsible; and
- > Seek public approval for sub-station funding;

**DEPT 152 - FIRE DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 1,052,039	\$ 1,095,041	\$ 1,095,041	\$ 1,097,033	\$ 1,232,837
<b>Supplies</b>	94,322	95,792	96,426	89,978	95,300
<b>Maintenance</b>	50,241	58,500	80,838	76,816	68,200
<b>Services</b>	126,425	123,944	123,310	95,645	113,225
<b>Capital</b>	6,100	3,400	35,766	35,159	3,600
<b>Sundries</b>	85,771	79,500	79,500	90,023	80,500
<b>Total</b>	<b>\$ 1,414,898</b>	<b>\$ 1,456,177</b>	<b>\$ 1,510,881</b>	<b>\$ 1,484,654</b>	<b>\$ 1,593,662</b>
<b>OUTPUTS</b>					
# Fire Responses	588	583	583	583	555
# Fire Prevention Inspections	226	300	290	250	700
# Construction Plan Reviews	52	50	50	50	55
# Pre-Fire Plans Performed	335	600	400	350	450
<b>OUTCOMES</b>					
Average Response Time (minutes)	5.55	5.11	5.11	5.11	4.45
% Citizens Reached by Fire Education	35%	35%	35%	30%	30%
ISO Rating	3	3	3	3	3

\* REVISED ANNUAL ESTIMATE

**DEPT 152 - FIRE DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 699,764	\$ 732,506	\$ 732,506	\$ 725,825	\$ 801,518
102.00	OVERTIME PAY	76,425	70,000	70,000	80,000	80,000
103.00	OASDI/MEDICARE	58,933	63,440	63,440	61,248	69,780
103.02	MATCHING RETIREMENT	56,872	58,589	58,589	51,906	69,128
105.00	LONGEVITY PAY	10,058	9,493	9,493	8,068	10,143
105.01	EDUCATION/MISCELLANEOUS	16,361	15,599	15,599	16,446	18,069
106.00	MEDICAL INSURANCE	115,603	132,020	132,020	140,301	169,580
106.01	LIFE INSURANCE	2,491	2,556	2,556	2,594	2,827
106.02	LONG TERM DISABILITY	948	973	973	988	1,078
107.00	WORKERS' COMPENSATION	14,584	9,865	9,865	9,657	10,714
201.00	CHEMICALS	477	500	500	2,058	500
202.00	FUEL	20,445	20,492	20,492	19,173	20,000
203.00	TOOLS/SMALL EQUIPMENT	2,832	2,500	2,500	2,360	2,500
204.00	POSTAGE & FREIGHT	1,052	750	750	730	750
205.00	OFFICE SUPPLIES	2,433	3,000	3,000	2,200	3,000
206.00	EMPLOYEE RELATIONS	2,020	1,700	1,700	2,700	2,200
207.00	REPRODUCTION & PRINTING	3,138	3,000	3,000	2,596	3,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	30,146	32,000	32,000	29,926	32,000
209.00	EDUCATIONAL	3,725	3,500	3,500	3,400	4,000
210.00	BOTANICAL & AGRICULTURAL	179	500	500	262	500
211.00	CLEANING AND JANITORIAL	1,917	1,500	1,500	2,069	2,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	12,490	14,000	14,634	13,362	12,500
213.00	COMMUNICATIONS EQUIPMENT	5,330	4,000	4,000	2,669	4,000
217.00	FIRE DEPT-GROCERIES/MISC	1,479	1,400	1,400	1,426	1,400
218.00	PHOTOGRAPHY	869	400	400	375	400
221.00	SAFETY/FIRST AID SUPPLIES	774	800	800	575	800
223.00	SMALL APPLIANCES	975	1,000	1,000	805	1,000
230.00	AMMUNITION/GUNS	609	750	750	750	750
250.00	OTHER SUPPLIES	3,429	4,000	4,000	2,542	4,000
303.00	VEHICLES/LARGE EQUIPMENT	30,650	24,000	46,338	46,200	30,000
304.00	MACHINERY/EQUIPMENT	10,555	19,000	19,000	18,260	25,000
309.00	COMMUNICATION/PHOTO EQUIP	2,038	2,700	2,700	1,617	2,700
310.00	LAND/GROUNDS	350	500	500	500	0
312.00	BUILDINGS/APPLIANCES	6,173	11,000	11,000	8,953	9,000
313.00	COMPUTER/OFFICE EQUIPMENT	0	500	500	200	500
350.00	OTHER MAINTENANCE	475	800	800	1,086	1,000

**DEPT 152 - FIRE DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 44,759	\$ 47,930	\$ 47,930	\$ 39,745	\$ 45,173
402.00	AUDITS/CONSULTANTS FEES	13,540	11,800	11,800	0	0
403.00	TELEPHONE	15,468	16,000	16,000	11,760	16,000
404.00	GAS	1,660	1,238	1,238	1,250	1,981
405.00	WATER	1,814	2,297	2,297	1,550	1,550
406.00	SEWER	2,490	3,375	3,375	1,776	1,776
406.50	GARBAGE	4,105	4,104	4,104	3,000	2,755
415.00	JANITORIAL SERVICES	3,716	4,000	4,000	4,000	4,000
424.00	SERVICE CONTRACTS	36,720	32,000	31,366	31,363	36,870
442.00	CONTRACT MOWING	0	0	0	0	1,920
450.00	OTHER SERVICES	2,153	1,200	1,200	1,201	1,200
702.00	BUILDINGS/BUILDING IMPROVEMENT	5,600	0	0	0	0
712.00	OFFICE FURNITURE/EQUIPMENT	500	0	0	0	0
714.00	RADIOS/RADAR/CAMERAS	0	3,400	35,766	35,159	3,600
901.00	LIAB/CASUALTY INSURANCE	9,357	9,500	9,500	8,879	9,500
908.00	SEMINARS/MEMBERSHIP/TRAVE	23,254	23,000	23,000	24,089	24,000
908.10	MILEAGE	1,189	1,500	1,500	1,436	1,500
929.00	FIRE FIGHTERS' PENSION	63,320	65,000	65,000	75,290	65,000
949.00	UNEMPLOYMENT BENEFITS	7,898	0	0	0	0
950.00	OTHER SUNDRY	1,253	1,000	1,000	829	1,000
999.00	WASHINGTON COUNTY REIMB	(20,500)	(20,500)	(20,500)	(20,500)	(20,500)
<b>TOTAL DEPARTMENT</b>		<b>\$ 1,414,898</b>	<b>\$ 1,456,177</b>	<b>\$ 1,510,881</b>	<b>\$ 1,484,654</b>	<b>\$ 1,593,662</b>

\* REVISED ANNUAL ESTIMATE



	<b>STAFFING (FTEs)</b>
Animal Shelter/Control Supervisor	1.00
Animal Control Officer	2.00
Animal Shelter Assistant	1.00
<b>Total</b>	<b>4.00</b>

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.

**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.

**DEPT 154 - ANIMAL SHELTER/CONTROL DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 193,494	\$ 203,872	\$ 203,872	\$ 204,627	\$ 217,758
<b>Supplies</b>	31,154	33,987	33,987	33,319	32,812
<b>Maintenance</b>	5,196	5,825	7,525	6,057	5,550
<b>Services</b>	47,359	59,979	58,279	59,225	62,753
<b>Capital</b>	536	0	0	0	0
<b>Sundries</b>	(42,871)	(42,825)	(42,825)	(42,744)	(42,750)
<b>Total</b>	<b>\$ 234,868</b>	<b>\$ 260,838</b>	<b>\$ 260,838</b>	<b>\$ 260,484</b>	<b>\$ 276,123</b>
<b>OUTPUTS**</b>					
<b>Animal Shelter Surrendered</b>					
- City	423	350	350	375	374
- County	712	600	600	520	600
<b>Animal Control Impounded</b>					
- City	702	350	350	680	690
- County	59	75	75	90	75
<b>Bite Cases</b>					
- City	19	15	15	24	22
- County	31	15	15	34	33
Animals Adopted	263	375	375	300	282
Animals Reclaimed	161	175	175	160	161
Animals Euthanized	1228	1,000	1,000	980	1,104
<b>OUTCOMES**</b>					
Adoption Rate:					
- % Animals Adopted	13.87%	27.27%	27.27%	18.02%	16.22%
Reclaimed Rate:					
- % Animals Reclaimed	8.49%	12.73%	12.73%	9.61%	9.26%
Euthanasia Rate:					
- % Animals Euthanized	64.77%	72.73%	72.73%	58.86%	63.48%
% Change in Revenues	-9.07%	-9.93%	-9.93%	-15.52%	-12.93%

\* REVISED ANNUAL ESTIMATE

\*\* NUMBERS BASED ON CALENDAR YEAR

**DEPT 154 - ANIMAL SHELTER/CONTROL DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 116,594	\$ 123,471	\$ 123,471	\$ 125,033	\$ 131,636
102.00	OVERTIME PAY	13,513	12,100	12,100	13,000	12,100
103.00	OASDI/MEDICARE	9,722	10,939	10,939	10,514	11,582
103.02	MATCHING RETIREMENT	9,778	10,669	10,669	8,960	12,021
105.00	LONGEVITY PAY	940	1,223	1,223	1,023	1,415
105.03	STANDBY	6,490	6,150	6,150	6,150	6,150
106.00	MEDICAL INSURANCE	33,823	36,749	36,749	37,204	39,949
106.01	LIFE INSURANCE	417	431	431	443	456
106.02	LONG TERM DISABILITY	158	164	164	168	173
107.00	WORKERS' COMPENSATION	2,059	1,976	1,976	2,132	2,276
201.00	CHEMICALS	66	1,000	1,000	883	750
202.00	FUEL	8,451	8,337	8,337	8,550	8,337
203.00	TOOLS/SMALL EQUIPMENT	821	500	500	800	500
204.00	POSTAGE & FREIGHT	159	250	250	176	250
205.00	OFFICE SUPPLIES	1,557	1,700	1,700	1,698	1,700
206.00	EMPLOYEE RELATIONS	600	550	550	550	550
207.00	REPRODUCTION & PRINTING	2,213	2,000	2,000	1,835	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,413	2,000	2,000	1,979	2,000
210.00	BOTANICAL & AGRICULTURAL	104	100	100	225	175
211.00	CLEANING AND JANITORIAL	4,863	4,400	4,400	4,441	4,400
212.00	COMPUTER EQUIPMENT & SUPPLIES	2,064	1,000	1,000	371	500
213.00	COMMUNICATIONS EQUIPMENT	1,295	100	100	431	100
215.00	ANIMAL CONTRL/SHELTER SUPPLIES	5,923	9,000	9,000	9,000	9,000
218.00	PHOTOGRAPHY	296	300	300	291	300
221.00	SAFETY/FIRST AID SUPPLIES	129	500	500	150	250
223.00	SMALL APPLIANCES	620	1,300	1,300	1,300	1,300
230.00	AMMO/GUN SUPPLIES	0	150	150	50	100
250.00	OTHER SUPPLIES	580	800	800	589	600
303.00	VEHICLES/LARGE EQUIPMENT	2,129	3,000	3,000	3,442	3,000
309.00	COMMUNICATION/PHOTO EQUIP	0	300	300	200	25
310.00	LAND/GROUNDS	30	75	75	0	75
312.00	BUILDINGS/APPLIANCES	3,037	2,400	4,100	2,365	2,400
350.00	OTHER MAINTENANCE	0	50	50	50	50

**DEPT 154 - ANIMAL SHELTER/CONTROL DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 10,620	\$ 11,600	\$ 11,600	\$ 11,120	\$ 11,687
403.00	TELEPHONE	1,186	1,187	1,187	872	1,200
405.00	WATER	578	825	825	586	825
406.00	SEWER	837	900	900	768	900
409.00	ADVERTISEMENTS/LEGAL NOTICES	882	1,100	1,100	1,393	1,500
416.00	VETERINARIAN SERVICES	2,702	3,200	3,200	3,138	3,200
417.00	CITY LICENSE-VET EXP	3,014	3,000	3,000	3,374	3,000
417.50	ANIMAL ADOPTION COUPON EXPENSE	23,027	34,000	32,300	33,662	34,000
424.00	SERVICE CONTRACTS	3,298	2,667	2,667	2,812	3,021
442.00	CONTRACT MOWING	0	0	0	0	1,920
450.00	OTHER SERVICES	1,214	1,500	1,500	1,500	1,500
702.00	BUILDINGS	536	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	1,230	1,025	1,025	1,158	1,200
908.00	SEMINARS/MEMBERSHIP/TRAVE	425	800	800	797	800
908.10	MILEAGE	273	300	300	200	200
950.00	OTHER SUNDRY	801	650	650	701	650
999.00	WASHINGTON COUNTY REIMB	(45,600)	(45,600)	(45,600)	(45,600)	(45,600)
<b>TOTAL DEPARTMENT</b>		<b>\$ 234,868</b>	<b>\$ 260,838</b>	<b>\$ 260,838</b>	<b>\$ 260,484</b>	<b>\$ 276,123</b>

\* REVISED ANNUAL ESTIMATE





**STAFFING (FTEs)**

Court Administrator	1.00
City Marshal	1.00
Deputy Court Clerks	2.80
<b>Total</b>	<b>4.80</b>
Judges	2.00

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.

**GOALS AND OBJECTIVES**

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

- > Implement Court Document Imaging System.
- > Purchase two handheld ticket writers to replace existing older models; and
- > Implement Public Awareness Program to educate citizens on new or existing legislation resulting in an enhanced awareness on traffic safety, school safety, alcohol & drug issues, as well as domestic & social issues.

**DEPT 155 - MUNICIPAL COURT DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 294,793	\$ 314,449	\$ 314,449	\$ 314,849	\$ 325,643
<b>Supplies</b>	12,761	12,088	12,088	13,664	12,300
<b>Maintenance</b>	562	700	700	944	700
<b>Services</b>	35,878	38,850	38,850	43,000	43,750
<b>Capital</b>	0	0	0	0	0
<b>Sundries</b>	7,892	6,801	6,801	6,638	7,600
<b>Total</b>	<b>\$ 351,886</b>	<b>\$ 372,888</b>	<b>\$ 372,888</b>	<b>\$ 379,095</b>	<b>\$ 389,993</b>
<b>OUTPUTS</b>					
# New Cases	7,496	8,000	8,000	5,000	7,500
# Dispositions	6,879	7,500	7,500	7,000	7,000
# Warrants	2,489	3,000	3,000	2,000	2,500
<b>OUTCOMES</b>					
% Change in Court Revenue	1.09%	2.50%	2.50%	-25.24%	-16.35%

\* REVISED ANNUAL ESTIMATE

**DEPT 155 - MUNICIPAL COURT DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 231,008	\$ 241,524	\$ 241,524	\$ 243,376	\$ 244,177
102.00	OVERTIME PAY	1,249	500	500	1,500	500
103.00	OASDI/MEDICARE	16,574	18,979	18,979	17,919	19,164
103.02	MATCHING RETIREMENT	14,391	15,958	15,958	13,036	16,880
105.00	LONGEVITY PAY	3,610	3,915	3,915	2,743	3,495
105.01	EDUCATION/MISCELLANEOUS	1,800	1,800	1,800	1,767	1,807
106.00	MEDICAL INSURANCE	24,820	29,541	29,541	32,355	37,357
106.01	LIFE INSURANCE	679	672	672	710	728
106.02	LONG TERM DISABILITY	258	302	302	283	328
107.00	WORKERS' COMPENSATION	1,132	1,258	1,258	1,160	1,207
118.00	ACCRUED COMP TIME	(728)	0	0	0	0
202.00	FUEL	3,347	2,898	2,898	3,327	3,000
204.00	POSTAGE & FREIGHT	5,413	5,000	5,000	5,527	5,000
205.00	OFFICE SUPPLIES	1,651	1,200	1,200	1,200	1,200
206.00	EMPLOYEE RELATIONS	276	360	360	360	500
207.00	REPRODUCTION & PRINTING	1,632	2,000	2,000	2,484	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	344	400	400	400	400
209.00	EDUCATIONAL	0	150	150	150	150
211.00	CLEANING AND JANITORIAL	50	50	50	40	50
213.00	COMMUNICATIONS EQUIPMENT	14	0	0	0	0
250.00	OTHER SUPPLIES	34	30	30	176	0

**DEPT 155 - MUNICIPAL COURT DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 420	\$ 700	\$ 700	\$ 700	\$ 700
304.00	MACHINERY/EQUIPMENT	142	0	0	0	0
312.00	BUILDING MAINTENANCE	0	0	0	244	0
403.00	TELEPHONE	820	850	850	850	850
408.10	RENTALS/LEASES-FLEET	0	0	0	150	900
419.00	LEGAL FEES	17,963	18,000	18,000	22,000	22,000
424.00	SERVICE CONTRACTS	15,953	18,500	18,500	18,500	18,500
450.00	OTHER SERVICES	1,142	1,500	1,500	1,500	1,500
901.00	LIAB/CASUALTY INSURANCE	411	451	451	401	450
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,902	5,000	5,000	5,000	5,500
908.10	MILEAGE	1,456	1,200	1,200	1,200	1,500
949.00	UNEMPLOYMENT BENEFITS	1,062	0	0	0	0
950.00	OTHER SUNDRY	61	150	150	37	150
<b>TOTAL DEPARTMENT</b>		<b>\$ 351,886</b>	<b>\$ 372,888</b>	<b>\$ 372,888</b>	<b>\$ 379,095</b>	<b>\$ 389,993</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

Director of Public Works	1.00
Engineer	<u>0.50</u>
<b>Total</b>	<b>1.50</b>

The Public Works Department provides managerial oversight for Streets, Parks, Sanitation, and Facility/Fleet Maintenance. This department is responsible for making sure that all request for service are completed in a timely manner and that each department is operating efficiently and effectively. Work order systems for Streets, Parks, and Facility/Fleet Maintenance are maintained and monitored within this department. Also, Public Works outlines the expectations for each of the above departments when it comes to pre-planning for the future such as working with the City Engineer on street projects, adding to the Parks Master Plan, exploring new advancements in recycling and sanitation operations, staff placement according to job duties, and looking into facility/fleet needs for the City of Brenham.

**GOALS AND OBJECTIVES**

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

- > Review and assist daily work duties to ensure all requests for service and projects are being completed in a timely manner;
- > Review and monitor work order systems on a weekly basis for Streets, Facility Maintenance, and Parks;
- > Assist with facility improvements for Parks, Sanitation and Recycling in order to maintain our reputation as a model city in those areas;
- > Represent each of these four departments in plan review meetings associated with new development throughout Brenham; and
- > Review quarterly financials and trends with Sanitation and Recycling and note changes in activity.

**DEPT 167 - PUBLIC WORKS DEPARTMENT**

---

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 363,592	\$ 203,921	\$ 203,921	\$ 205,329	\$ 160,420
<b>Supplies</b>	19,271	5,745	5,745	4,582	2,700
<b>Maintenance</b>	155	0	0	45	0
<b>Services</b>	21,310	18,350	18,350	2,147	11,495
<b>Capital</b>	0	0	0	0	0
<b>Sundries</b>	8,609	3,600	3,600	18,678	2,800
<b>Total</b>	<b>\$ 412,937</b>	<b>\$ 231,616</b>	<b>\$ 231,616</b>	<b>\$ 230,781</b>	<b>\$ 177,415</b>
<b>OUTPUTS</b>					
Utility Line Locates Called-In	N/A	75	75	82	50
Calls/Work Order Received	N/A	1,500	1,500	1,828	2,000
Banner Requests	36	40	40	41	45

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

**DEPT 167 - PUBLIC WORKS DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 268,541	\$ 142,777	\$ 142,777	\$ 148,420	\$ 113,710
103.00	OASDI/MEDICARE	20,042	12,345	12,345	12,210	9,692
103.02	MATCHING RETIREMENT	19,848	11,902	11,902	10,080	9,748
105.00	LONGEVITY PAY	5,890	1,253	1,253	1,490	719
105.01	EDUCATION/MISCELLANEOUS	4,800	14,631	14,631	13,119	12,046
106.00	MEDICAL INSURANCE	44,485	19,826	19,826	18,935	13,682
106.01	LIFE INSURANCE	905	580	580	470	394
106.02	LONG TERM DISABILITY	379	201	201	201	150
107.00	WORKERS' COMPENSATION	824	406	406	404	279
118.00	ACCRUED COMP TIME	(2,122)	0	0	0	0
202.00	FUEL	2,136	1,300	1,300	0	0
203.00	TOOLS/SMALL EQUIPMENT	0	30	30	0	0
204.00	POSTAGE & FREIGHT	359	200	200	20	100
205.00	OFFICE SUPPLIES	504	600	600	275	300
206.00	EMPLOYEE RELATIONS	419	250	250	10	100
207.00	REPRODUCTION & PRINTING	9,924	2,000	2,000	2,000	1,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	0	0	0	95	500
209.00	EDUCATIONAL	1,592	0	0	0	0
210.00	BOTANICAL & AGRICULTURAL	10	0	0	0	0
211.00	CLEANING/JANITORIAL	91	100	100	0	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	4,068	1,115	1,115	1,505	300
213.00	COMMUNICATIONS EQUIPMENT	142	150	150	0	0
218.00	PHOTOGRAPHY	0	0	0	230	200
223.00	SMALL APPLIANCES	22	0	0	20	0
250.00	OTHER SUPPLIES	6	0	0	427	200

**DEPT 167 - PUBLIC WORKS DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 155	\$ 0	\$ 0	\$ 45	\$ 0
403.00	TELEPHONE	1,977	660	660	1,360	660
409.00	ADVERTISEMENTS/LEGAL NOTICES	1,418	100	100	0	0
424.00	SERVICE CONTRACTS	17,695	17,590	17,590	727	735
450.00	OTHER SERVICES	220	0	0	60	10,100
901.00	LIAB/CASUALTY INSURANCE	961	800	800	0	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,516	2,000	2,000	1,723	2,000
908.10	MILEAGE	753	800	800	393	800
949.00	UNEMPLOYMENT BENEFITS	3,379	0	0	16,562	0
<b>TOTAL DEPARTMENT</b>		<b>\$ 412,937</b>	<b>\$ 231,616</b>	<b>\$ 231,616</b>	<b>\$ 230,781</b>	<b>\$ 177,415</b>

\* REVISED ANNUAL ESTIMATE





**STAFFING (FTES)**

IT Supervisor	1.00
Network Security Administrator	1.00
Network Infrastructure Administrator	1.00
Senior IT Technician	1.00
Website Coordinator	1.00
<b>Total</b>	<b>5.00</b>
Library Systems Administrator <sup>1</sup>	1.00
<sup>1</sup> Position paid by the Library Department	
Public Safety Systems Administrator <sup>2</sup>	1.00
<sup>2</sup> Position paid by the Communications, Police, and Fire Departments	
<b>Total</b>	<b>7.00</b>

The Information Technology Department is responsible for maintenance and management of the City’s computers, servers, telephone system, surveillance cameras, fiber optic, copper 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, Laserfiche and Performance Impact Workplace among others. The department is responsible for the network connectivity to over 27 buildings, including the installation, configuration and maintenance of the Cisco switches. The department provides desktop support for over 280 user and voicemail accounts.

**GOALS AND OBJECTIVES**

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

- > Improve functionality of virtual server environments;
- > Increase efficiencies and internet filtering of guest wireless networks at the Library, in various city Parks and within key City buildings;
- > Expand fiber network to the Blinn Technology Center;
- > Upgrade the Exchange server and phone system software;
- > Upgrade desktops and laptops to Office 2013;
- > Complete installation of Microsoft SharePoint server and create department and project portals;
- > Upgrade Library ILS; and
- > Assist Washington County in the takeover of Communications if approved by City Council.

**DEPT 172 - INFORMATION TECHNOLOGY DEPARTMENT**

---

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 350,638	\$ 346,639	\$ 346,639	\$ 326,785	\$ 362,666
<b>Supplies</b>	40,405	46,310	46,310	45,583	44,310
<b>Maintenance</b>	2,103	900	900	650	500
<b>Services</b>	183,378	206,100	206,100	183,570	192,905
<b>Capital</b>	0	0	0	0	0
<b>Sundries</b>	(7,908)	(6,775)	(6,775)	(6,636)	(6,775)
<b>Total</b>	<b>\$ 568,616</b>	<b>\$ 593,174</b>	<b>\$ 593,174</b>	<b>\$ 549,952</b>	<b>\$ 593,606</b>
<b>OUTPUTS</b>					
# of Computers	284	284	284	290	290
# of Physical Servers	37	33	33	33	38
# of Virtual Servers	30	38	38	38	41
# of Wireless Access Points	54	72	72	72	84
# of Cameras	28	28	28	34	74

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

**DEPT 172 - INFORMATION TECHNOLOGY DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 260,696	\$ 252,168	\$ 252,168	\$ 246,417	\$ 266,190
102.00	OVERTIME PAY	658	800	800	800	800
103.00	OASDI/MEDICARE	19,157	19,932	19,932	18,642	21,052
103.02	MATCHING RETIREMENT	19,031	19,443	19,443	15,674	21,852
105.00	LONGEVITY PAY	1,150	1,323	1,323	1,023	1,527
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
106.00	MEDICAL INSURANCE	42,788	44,617	44,617	36,076	42,752
106.01	LIFE INSURANCE	917	884	884	893	922
106.02	LONG TERM DISABILITY	353	337	337	340	351
107.00	WORKERS' COMPENSATION	1,147	1,135	1,135	1,076	1,197
118.00	ACCRUED COMP TIME	(60)	0	0	0	0
202.00	FUEL	576	450	450	678	800
203.00	TOOLS/SMALL EQUIPMENT	528	500	500	415	300
204.00	POSTAGE & FREIGHT	65	100	100	62	100
205.00	OFFICE SUPPLIES	570	700	700	591	600
206.00	EMPLOYEE RELATIONS	979	960	960	960	960
207.00	REPRODUCTION & PRINTING	1,099	1,000	1,000	750	800
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,431	1,500	1,500	1,400	1,500
209.00	EDUCATIONAL	1,190	1,200	1,200	1,107	1,000
211.00	CLEANING & JANITORIAL	0	100	100	53	50
212.00	COMPUTER EQUIPMENT & SUPPLIES	23,077	30,800	30,800	30,771	30,200
213.00	COMMUNICATIONS EQUIPMENT	2,163	2,000	2,000	2,000	1,000
213.10	NETWORK TECH EQUIPMENT	7,329	6,000	6,000	6,000	6,000
218.00	PHOTOGRAPHY	994	500	500	484	500
250.00	OTHER SUPPLIES	402	500	500	312	500

**DEPT 172 - INFORMATION TECHNOLOGY DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 433	\$ 400	\$ 400	\$ 350	\$ 500
312.00	BUILDINGS/APPLIANCES	1,670	0	0	0	0
313.00	COMPUTER/OFFICE EQUIPMENT	0	500	500	300	0
402.80	SPECIAL SERVICES	1,873	7,000	7,000	2,000	2,000
403.00	TELEPHONE	39,102	48,000	48,000	30,959	35,052
403.10	TELEPHONE-WASH COUNTY	10,702	11,900	11,900	10,986	12,048
408.10	RENTALS/LEASES-FLEET	0	0	0	125	200
424.00	SERVICE CONTRACTS	129,826	133,000	133,000	133,000	137,405
424.10	SERVICE CONTRACTS-WASH COUNTY	1,875	6,200	6,200	6,500	6,200
901.00	LIAB/CASUALTY INSURANCE	225	225	225	199	225
908.00	SEMINARS/MEMBERSHIP/TRAVE	14,938	20,000	20,000	20,165	20,000
908.10	MILEAGE	536	700	700	700	700
950.00	OTHER SUNDRY	53	0	0	0	0
999.00	WASHINGTON COUNTY REIMB	(23,660)	(27,700)	(27,700)	(27,700)	(27,700)
<b>TOTAL DEPARTMENT</b>		<b>\$ 568,616</b>	<b>\$ 593,174</b>	<b>\$ 593,174</b>	<b>\$ 549,952</b>	<b>\$ 593,606</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 100 - NON-DEPT DIRECT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
306.00	DECORATIVE LIGHTS/POLES	\$ 857	\$ 5,000	\$ 5,000	\$ 1,767	\$ 5,000
401.10	ELECTRICAL-STREET LIGHTS	101,187	103,090	103,090	101,200	97,470
401.16	ELECTRIC-210 N PARK BLDG	2,070	0	0	0	0
402.00	AUDITS/CONSULTANT FEES	0	0	0	1,588	0
402.90	TAX APPRAISAL DISTRICT COSTS	85,239	93,302	93,302	93,302	82,145
404.16	GAS-210 N PARK BLDG	472	0	0	0	0
405.16	WATER-210 N PARK BLDG	754	0	0	1,000	0
406.16	SEWER-210 N PARK BLDG	404	0	0	0	0
450.00	OTHER SERVICES <sup>1</sup>	105,423	0	128,568	128,568	0
715.00	OTHER CAPITAL	825	0	11,902	12,000	0
926.00	WASH CO HEALTHLY LIVING	0	40,000	40,000	40,000	40,000
929.00	VOLUNTEER FIRE DEPARTMENT	32,000	0	0	0	0
932.05	MISSION BRENHAM	0	900	900	900	900
932.10	BOYS & GIRLS CLUB - PROGRAM	0	30,000	30,000	30,000	30,000
932.11	BOYS & GIRLS CLUB - UTILITIES	0	30,300	30,300	30,300	27,000
932.12	BOYS & GIRLS CLUB - INSURANCE	0	2,100	2,100	2,100	1,885
932.13	BOY & GIRLS CLUB - MOWING	0	0	0	0	1,920
932.15	FREEDOM HILL-PROGRAM	0	7,250	7,250	7,250	7,200
932.30	FAITH MISSION	0	16,000	16,000	16,000	16,000
932.70	JOB PARTNERSHIP OF WASH CO	0	750	750	750	750
934.00	HERITAGE MUSEUM-UTILITIES	876	11,550	11,550	11,550	10,000
934.01	HERITAGE MUSEUM-INSURANCE	0	1,150	1,150	1,150	1,040
964.00	HOSPICE BRENHAM	0	10,000	10,000	10,000	10,000
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 330,106</b>	<b>\$ 351,392</b>	<b>\$ 491,862</b>	<b>\$ 489,425</b>	<b>\$ 331,310</b>
<b>COMMUNITY SERVICES TOTAL <sup>2</sup></b>		<b>876</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>146,695</b>

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> FY13 EXPENSE: DEMOLITION OF CITY HALL

<sup>2</sup> COMMUNITY SERVICES MOVED TO DEPT 100 FOR FY13 BUDGET; SEE DEPT 122 FOR FY12 BUDGET.

**DEPT 110 - NON-DEPT MISC**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
402.00	AUDIT/CONSULTANT FEES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000
903.00	UNCOLLECTABLE ACCOUNTS	1,572	0	0	1,500	0
906.00	INVENTORY ADJUSTMENTS	14,095	0	0	10,000	0
924.00	CONTINGENCY	0	0	0	0	0
941.00	MEDICAL CLAIMS	0	0	0	0	25,000
943.00	MEDICAL INS PREMIUMS/FEES	0	0	0	0	15,000
950.00	OTHER SUNDRY	13,010	0	0	8,500	0
960.00	WELLNESS PROGRAM	0	0	0	0	17,000
970.00	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	7,686
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 28,677</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 20,000</b>	<b>\$ 74,686</b>

\* REVISED ANNUAL ESTIMATE

## **GENERAL FUND – ASSIGNED (SUB) FUNDS OVERVIEW**

---

The General Fund maintains five (sub) funds to account for assigned General Fund resources from grants, donations, above budget net revenues (ABNR) and debt proceeds used for street maintenance.

### **EMERGENCY MANAGEMENT FUND**

This fund is used to account for grant revenues for emergency management programs and activities.

### **PUBLIC SAFETY GRANT FUND**

This fund is used to account for grant revenues for public safety programs and activities.

### **DONATIONS FUND**

This fund is used to account for donations for specific purposes or activities.

### **FIRE DEPARTMENT GRANTS FUND**

This fund is used to account for grant revenues for fire department programs and activities.

### **EQUIPMENT FUND**

This fund is used to account for General Fund transfers assigned for IT, vehicle, and equipment purchases.

**FUND 221 - EMERGENCY MANAGEMENT GRANT FUND SUMMARY**

---

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
DONATIONS/CONTRIBUTIONS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
GRANT REVENUES	12,958	0	0	0	0
TOTAL REVENUES	13,958	1,000	1,000	1,000	1,000
<b>TOTAL OPERATING RESOURCES</b>	13,958	1,000	1,000	1,000	1,000
<b>EXPENDITURES</b>					
SUPPLIES	93	0	0	0	0
OTHER CAPITAL	12,958	9,000	9,000	0	5,000
TOTAL EXPENDITURES	13,051	9,000	9,000	0	5,000
<b>TOTAL USES OF OP RESOURCES</b>	13,051	9,000	9,000	0	5,000
<b>NET REVENUES</b>	907	(8,000)	(8,000)	1,000	(4,000)
<b>FUND BALANCE</b>	10,193	2,193	2,193	11,193	7,193

\* REVISED ANNUAL ESTIMATE



**FUND 226 - PUBLIC SAFETY TRAINING FUND SUMMARY**

---

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
INTEREST INCOME	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
GRANT REVENUES	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0
<b>TOTAL OPERATING RESOURCES</b>	0	0	0	0	0
<b>EXPENDITURES</b>					
POLICE DEPT PERSONNEL	0	9,681	9,681	9,542	0
FIRE DEPT TRAINING	139	0	0	0	0
TOTAL EXPENDITURES	139	9,681	9,681	9,542	0
<b>TOTAL USES OF OP RESOURCES</b>	139	9,681	9,681	9,542	0
<b>NET REVENUES</b>	(139)	(9,681)	(9,681)	(9,542)	0
<b>FUND BALANCE</b>	9,542	(139)	(139)	0	0

\* REVISED ANNUAL ESTIMATE

## FUND 232 - DONATIONS FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>DONATIONS/REVENUES</b>					
INTEREST EARNED (LIBRARY)	\$ 243	\$ 160	\$ 160	\$ 149	\$ 120
DOWNTOWN IMPROVEMENTS	21,944	20,000	20,000	15,000	20,000
PARKS DEPT	0	0	0	2,400	0
LIBRARY	9,424	10,000	10,000	5,000	10,000
RECREATION DEPT	8,000	3,000	3,000	0	0
AQUATICS	1,000	0	0	5,000	5,000
POLICE DEPT	22,475	5,000	5,000	34,500	9,000
ANIMAL SHELTER	15,862	10,000	10,000	15,000	15,000
<b>TOTAL REVENUES</b>	<b>78,948</b>	<b>48,160</b>	<b>48,160</b>	<b>77,049</b>	<b>59,120</b>
<b>TRANSFERS-IN OTHER FUNDS</b>	<b>5,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>84,431</b>	<b>48,160</b>	<b>48,160</b>	<b>77,049</b>	<b>59,120</b>
<b>EXPENDITURES</b>					
DOWNTOWN IMPROVEMENTS	48,549	20,000	20,000	10,000	20,000
PARKS DEPT	(0)	0	0	3,170	0
RECREATION DEPT	13,207	4,500	4,500	4,677	1,000
AQUATICS	0	0	0	1,000	1,000
FIRE DEPT	410	1,000	1,000	0	1,000
POLICE DEPT	10,879	500	500	0	9,000
K-9 UNIT	6,197	1,000	1,000	2,000	1,000
ANIMAL SHELTER	0	3,000	3,000	2,888	0
LIBRARY	0	42,000	42,000	23,813	5,000
MAIN ST INCENTIVE GRANT	723	500	500	0	300
<b>TOTAL EXPENDITURES</b>	<b>79,964</b>	<b>72,500</b>	<b>72,500</b>	<b>47,548</b>	<b>38,300</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>79,964</b>	<b>72,500</b>	<b>72,500</b>	<b>47,548</b>	<b>38,300</b>
<b>NET REVENUES</b>	<b>4,467</b>	<b>(24,340)</b>	<b>(24,340)</b>	<b>29,501</b>	<b>20,820</b>
<b>FUND BALANCE</b>	<b>281,261</b>	<b>256,921</b>	<b>256,921</b>	<b>310,762</b>	<b>331,582</b>

\* REVISED ANNUAL ESTIMATE

**FUND 235 - FIRE DEPARTMENT GRANT FUND SUMMARY**

---

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
GRANT REVENUES	\$ 2,565	\$ 0	\$ 0	\$ 1,000	\$ 1,000
TOTAL REVENUES	2,565	0	0	1,000	1,000
<b>EXPENDITURES</b>					
SUPPLIES	2,565	0	0	1,000	1,000
CAPITAL	0	0	0	0	0
TOTAL EXPENDITURES	2,565	0	0	1,000	1,000
<b>REVENUES BEFORE TRFS</b>	0	0	0	0	0
<b>TRANSFERS IN (OUT)</b>	0	0	0	0	0
<b>REVENUES AFTER TRFS</b>	0	0	0	0	0
<b>FUND BALANCE</b>	0	0	0	0	0

\* REVISED ANNUAL ESTIMATE

## FUND 236 - EQUIPMENT FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
OTHER REVENUE	\$ 25,000	\$ 0	\$ 0	\$ 17,446	\$ 0
TOTAL REVENUES	25,000	0	0	17,446	0
<b>TRANSFERS-IN OTHER FUNDS</b>	187,923	445,800	445,800	445,800	503,522
<b>TOTAL OPERATING RESOURCES</b>	212,923	445,800	445,800	463,246	503,522
<b>EXPENDITURES</b>					
COMPUTER SUPPLIES-DEVEL SVCS	0	0	0	0	7,500
COMPUTER SUPPLIES-LIBRARY	0	0	0	0	14,000
COMPUTER SUPPLIES-IT	0	10,000	10,000	27,446	0
BUILDINGS-STREET DEPT	10,490	0	0	0	0
BUILDINGS/BLDG IMPROV-FIRE	0	0	0	0	34,480
OTHER CAPITAL-LIBRARY	0	0	0	0	30,042
BUILDINGS/BUILDING IMPROVEMENT	0	0	0	0	51,000
MACHINERY/EQUIPMENT-MAINT	0	12,000	12,000	10,851	0
MACHINERY/EQUIPMENT-STREE	0	0	0	0	50,000
MACHINERY/EQUIPMENT-PARKS	0	0	0	0	19,500
OFFICE FURN/EQUIP-IT DEPT	20,876	0	0	0	0
VEHICLES/LG EQUIP-PURCH/WHSE	0	0	0	0	40,000
VEHICLES-STREET DEPT	195,245	118,000	118,000	104,048	0
VEHICLES/LARGE EQUIPMENT-PARKS	42,657	48,000	48,000	48,000	44,500
VEHICLES-POLICE DEPT	183,812	200,000	200,000	200,000	212,500
VEHICLES-ANIMAL CONTROL	0	25,000	25,000	23,466	0
OTHER CAPITAL-POLICE	0	32,800	32,800	34,283	0
TOTAL EXPENDITURES	453,080	445,800	445,800	448,094	503,522
<b>TOTAL USES OF OP RESOURCES</b>	453,080	445,800	445,800	448,094	503,522
<b>NET REVENUES</b>	(240,157)	0	0	15,152	0
<b>FUND BALANCE</b>	0	0	0	15,152	15,152

### FUNDING FOR ANY OF THE FOLLOWING ITEMS:

REPLACE 4 PATROL AND 2 ADMIN VEHICLES - POLICE	212,500
REPLACE HVAC - MAINTENANCE	51,000
NEW CRACK SEAL UNIT - STREETS	50,000
NEW FORKLIFT - PURCHASING	40,000
NEW SHELVING UNITS/CUBICLES/KIOSK - LIBRARY	30,042
NEW ILS SYSTEM - LIBRARY	14,000
BUILDING IMPROVEMENTS AT STATION - FIRE	34,480
REPLACE 6' MULCHING MOWER - PARKS	22,500
REPLACE UTILITY/DUMP VEHICLE - PARKS	22,000
BUNKER RAKE - PARKS	19,500
NEW PLOTTER - DEVELOPMENT SERVICES	7,500
	<u>503,522</u>

\* REVISED ANNUAL ESTIMATE

## DEBT SERVICE FUND OVERVIEW

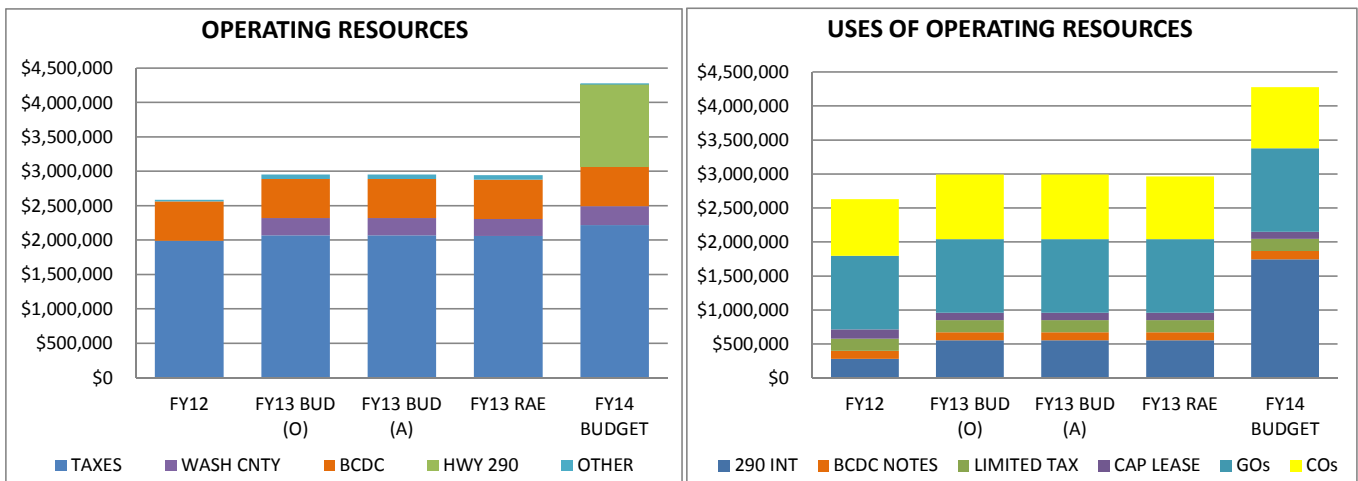
The Debt Service Fund is a governmental fund used to accumulate monies for the payment of principal, interest and related costs on long-term general obligation debt and capital leases.

### OPERATING RESOURCES

Projected operating resources are estimated at \$4,279,254 for FY14. The primary operating resource is taxes, which make up 51.8% of revenues. The interlocal reimbursement for the 290 Pass Thru Toll annual debt service payment brings in 27.9% of the revenues, making it the second largest income stream.

#### Revenues

Tax revenue projections for debt service are based on the tax rate and the City's assessed values (AV). The assessed values increased for FY14 and the City decided to increase the current I&S rate from \$0.2012 to \$0.2053 which covers interest and principal payments, including debt service on the issuance of \$1.5 million for the replacement of fire engine and a ladder truck.



### USES OF OPERATING RESOURCES

Operating resources are used to cover debt service. The only new obligation for FY14 is the issuance of \$1.5 million for the replacement of a fire engine and a ladder truck. Per an interlocal agreement, Washington County reimburses the City for one-half the debt service payment, or \$277,325 for FY14, related to the Highway 290 project. Also, BCDC remits via a transfer-in, principal and interest payments on any debt the City undertakes on its behalf. Long-term debt payments are listed on the following pages.

## DEBT SERVICE FUND OVERVIEW

---

### LEGAL DEBT LIMIT

Article XI, Sections 4 and 5 of the Texas Constitution, limits the rate at which a city can levy a property tax. Cities with populations of 5,000 or more, may levy up to \$2.50 per \$100 of valuation. A home-rule city may limit this rate to less than \$2.50 per \$100 of value in its charter. By charter, the City of Brenham's limit is \$1.65 per \$100 of value.

### CALCULATION OF LEGAL DEBT MARGIN - OCTOBER 1, 2013

City of Brenham Charter Limit	\$1.6500 per \$100 valuation
Adopted O&M Tax Rate for 2013-2014	<u>\$0.3579 per \$100 valuation</u>
Debt Limit Tax Rate per Charter	\$1.2921 per \$100 valuation
Adjusted Tax Base Valuations	\$1,080,568,292
Debt Limit	\$13,962,023
Net Debt Applicable to Limit	<u>2,905,453</u>
Legal Debt Margin	<u><u>\$11,056,570</u></u>

### WORKING CAPITAL

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
BEGINNING BALANCE	245,655	199,181	199,181	199,181	178,801
NET REVENUES	(46,473)	(37,864)	(37,864)	(20,380)	0
ADJUSTMENTS	0	0	0	0	0
SUBTOTAL	<u>(46,473)</u>	<u>(37,864)</u>	<u>(37,864)</u>	<u>(20,380)</u>	<u>0</u>
ENDING BALANCE	<u>199,181</u>	<u>161,317</u>	<u>161,317</u>	<u>178,801</u>	<u>178,801</u>
		**	**		

\* REVISED ANNUAL ESTIMATE

\*\* FUND BALANCE MUST BE DRAWN DOWN IN ORDER TO MAINTAIN THE I&S RATE.

## DEBT SERVICE REQUIREMENTS

YEAR	GO REFUNDING					CAPITAL LEASES	HWY 290		TOTAL DEBT SERVICE
	SERIES 2007	SERIES 2009	SERIES 2010	SERIES 2011	SUBTOTAL	2010 BVWACS	INTEREST		
2013	67,203	706,966	230,916	74,996	1,080,081	104,816	554,650		
2014	66,874	700,719	237,734	219,084	1,224,411	104,816	554,650		
2015	66,545	1,028,394	13,415	213,909	1,322,263	104,816	518,800		
2016	66,216	1,027,855	13,415	213,599	1,321,085	104,816	419,600		
2017	67,262	1,029,188	13,415	211,679	1,321,544	52,408	316,600		
2018	446,240	634,400	13,415	215,923	1,309,978	-	209,400		
2019	485,699	-	13,415	214,908	714,022	-	97,800		
2020	142,228	-	348,793	216,457	707,478	-	-		
2021	503,129	-	-	215,342	718,471	-	-		
2022	-	-	-	217,185	217,185	-	-		
2023	-	-	-	217,247	217,247	-	-		
	1,911,396	5,127,522	884,518	2,230,329	10,153,765	471,672	2,671,500		

YEAR	COB				SUBTOTAL	LIMITED TAX NOTES			TOTAL DEBT SERVICE
	SERIES 2002	SERIES 2006	SERIES 2012	SERIES 2013*		BCDC 2010	STS 2011	SUBTOTAL	
2013	148,030	687,029	90,100	-	925,159	117,406	182,699	300,105	2,964,811
2014	-	686,269	99,925	110,000	896,194	120,306	179,877	300,183	3,080,254
2015	-	599,918	109,275	95,825	805,018	118,106	182,056	300,162	3,051,059
2016	-	606,325	108,525	99,200	814,050	115,631	179,149	294,780	2,954,331
2017	-	611,944	112,588	97,413	821,944	118,019	186,242	304,261	2,816,757
2018	-	611,775	111,588	95,625	818,988	-	188,164	188,164	2,526,529
2019	-	716,015	110,588	98,838	925,440	-	-	-	1,737,262
2020	-	715,527	114,388	96,888	926,802	-	-	-	1,634,280
2021	-	724,251	113,113	94,938	932,301	-	-	-	1,650,772
2022	-	736,793	116,838	97,988	951,618	-	-	-	1,168,803
2023	-	742,956	120,038	95,875	958,869	-	-	-	1,176,116
2024	-	747,937	118,138	98,763	964,837	-	-	-	964,837
2025	-	756,736	121,238	96,488	974,461	-	-	-	974,461
2026	-	769,156	118,988	99,213	987,356	-	-	-	987,356
2027	-	-	121,738	96,775	218,513	-	-	-	218,513
2028	-	-	124,375	94,338	218,713	-	-	-	218,713
2029	-	-	121,625	96,900	218,525	-	-	-	218,525
2030	-	-	123,875	94,300	218,175	-	-	-	218,175
2031	-	-	126,000	96,700	222,700	-	-	-	222,700
2032	-	-	123,000	98,938	221,938	-	-	-	221,938
2033	-	-	-	96,013	96,013	-	-	-	96,013
2034	-	-	-	98,088	98,088	-	-	-	98,088
	148,030	9,712,631	2,305,938	2,049,100	14,215,699	589,468	1,098,185	1,687,653	29,200,289

\*2013 DEBT ISSUANCE IS ONLY AN ESTIMATE

**FUND 118 - DEBT SERVICE FUND SUMMARY**

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
TAX REVENUES	\$ 1,991,068	\$ 2,071,500	\$ 2,071,500	\$ 2,060,780	\$ 2,218,407
PENALTY/INTEREST	20,293	18,932	18,932	18,890	18,212
WASHINGTON CTY	0	250,000	250,000	250,000	277,325
INTEREST EARNED	1,248	1,200	1,200	1,200	1,200
<b>TOTAL REVENUES</b>	<b>2,012,609</b>	<b>2,341,632</b>	<b>2,341,632</b>	<b>2,330,870</b>	<b>2,515,144</b>
<b>OTHER SOURCES</b>					
TRANSFERS-IN GENERAL FUND	0	44,157	44,157	44,157	0
TRANSFERS-IN BCDC	573,218	570,326	570,326	570,326	569,110
HWY 290 PTT	0	0	0	0	1,195,000
<b>TOTAL OTHER SOURCES</b>	<b>573,218</b>	<b>614,483</b>	<b>614,483</b>	<b>614,483</b>	<b>1,764,110</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>2,585,827</b>	<b>2,956,115</b>	<b>2,956,115</b>	<b>2,945,353</b>	<b>4,279,254</b>
<b>EXPENDITURES</b>					
BOND PAYING AGENT FEES	5,500	2,300	2,300	2,800	4,000
CAPITAL LEASES	133,568	104,816	104,816	104,816	104,816
CO BONDS	834,485	952,027	952,027	923,281	896,194
GO REFUNDING	774,316	774,169	774,169	774,169	767,593
BCDC NOTES	119,506	117,406	117,406	117,406	120,306
2010 REFUNDING	228,085	230,916	230,916	230,916	237,734
2011 REFUNDING	74,552	74,996	74,996	74,996	219,084
10 HWY 290 INTEREST	283,837	554,650	554,650	554,650	1,749,650
11 TAX ANTICIP NOTE STS	178,452	182,699	182,699	182,699	179,877
<b>TOTAL EXPENDITURES</b>	<b>2,632,300</b>	<b>2,993,979</b>	<b>2,993,979</b>	<b>2,965,733</b>	<b>4,279,254</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>2,632,300</b>	<b>2,993,979</b>	<b>2,993,979</b>	<b>2,965,733</b>	<b>4,279,254</b>
<b>NET REVENUES</b>	<b>(46,473)</b>	<b>(37,864)</b>	<b>(37,864)</b>	<b>(20,380)</b>	<b>0</b>
<b>FUND BALANCE</b>	<b>199,181</b>	<b>161,317</b>	<b>161,317</b>	<b>178,801</b>	<b>178,801</b>
<b>CERTIFIED VALUATIONS</b>	<b>998,947,118</b>	<b>1,029,487,756</b>	<b>1,029,487,756</b>	<b>1,029,487,756</b>	<b>1,064,834,184</b>
<b>I&amp;S RATE</b>	<b>\$0.2012</b>	<b>\$0.2012</b>	<b>\$0.2012</b>	<b>\$0.2012</b>	<b>\$0.2053</b>

\* REVISED ANNUAL ESTIMATE



**DEBT SERVICE FUND**

**LINE ITEM DETAIL**

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
130.00 PENALTY/INTEREST	\$ 20,293	\$ 18,932	\$ 18,932	\$ 18,890	\$ 18,212
183.00 TAX REVENUES	1,991,068	2,071,500	2,071,500	2,060,780	2,218,407
184.00 WASHINGTON CTY	0	250,000	250,000	250,000	277,325
513.00 INTEREST EARNED	1,248	1,200	1,200	1,200	1,200
<b>TOTAL REVENUES</b>	<b>2,012,609</b>	<b>2,341,632</b>	<b>2,341,632</b>	<b>2,330,870</b>	<b>2,515,144</b>
<b>EXPENDITURES</b>					
421.00 BOND PAYING AGENT FEES	5,500	2,300	2,300	2,800	4,000
860.34 2006 COB D/S PRINCIPAL	385,000	400,000	400,000	400,000	415,000
860.35 2006 COB D/S INTEREST	302,198	287,029	287,029	287,029	271,269
860.38 2008 CAPITAL LEASE PRINCIPAL	27,572	0	0	0	0
860.39 2008 CAPITAL LEASE INTEREST	1,180	0	0	0	0
860.45 2010 CAPITAL LEASE PRIN-BVWACS	88,775	91,749	91,749	91,749	94,823
860.46 2010 CAPITAL LEASE INT-BVWACS	16,041	13,067	13,067	13,067	9,993
860.62 2007 PRINCIPAL-GO REFUNDING	6,873	8,247	8,247	8,247	8,247
860.63 2007 INTEREST-GO REFUNDING	59,230	58,956	58,956	58,956	58,627
860.64 2009 GO REF PRINCIPAL	491,695	505,882	505,882	505,882	515,587
860.65 2009 GO REF INTEREST	216,518	201,084	201,084	201,084	185,132
860.66 2010 PTT D/S PRINCIPAL-HWY 290	0	0	0	0	1,195,000
860.67 2010 LTD TAX NOTE PRIN	105,000	105,000	105,000	105,000	110,000
860.68 2010 LTD TAX NOTE INT	14,506	12,406	12,406	12,406	10,306
860.69 2010 PTT D/S INTEREST-HWY 290	283,837	554,650	554,650	554,650	554,650
860.72 2010 REF D/S PRINCIPAL	202,052	208,924	208,924	208,924	219,920
860.73 2010 REF D/S INTEREST	26,033	21,992	21,992	21,992	17,814
860.74 2011 REF D/S PRINCIPAL	56,557	57,567	57,567	57,567	189,564
860.75 2011 REF D/S INTEREST	17,995	17,429	17,429	17,429	29,520
860.76 2011 TAX ANT NOTES PRINCIPAL	165,000	165,000	165,000	165,000	165,000
860.77 2011 TAX ANT NOTES INTEREST	13,452	17,699	17,699	17,699	14,877
860.78 2012 COB D/S PRINCIPAL	0	75,000	75,000	65,000	65,000
860.79 2012 COB D/S INTEREST	0	41,968	41,968	23,222	34,925
860.82 2014 COB D/S PRINCIPAL	0	0	0	0	90,000
860.83 2014 COB D/S INTEREST	0	0	0	0	20,000
860.90 2002 COB D/S PRINCIPAL	136,312	142,508	142,508	142,508	0
860.91 2002 COB D/S INTEREST	10,975	5,522	5,522	5,522	0
<b>TOTAL EXPENDITURES</b>	<b>2,632,300</b>	<b>2,993,979</b>	<b>2,993,979</b>	<b>2,965,733</b>	<b>4,279,254</b>
<b>REVENUES BEFORE TRANSFERS</b>	<b>(619,691)</b>	<b>(652,347)</b>	<b>(652,347)</b>	<b>(634,863)</b>	<b>(1,764,110)</b>
<b>TRANSFERS IN (OUT)</b>					
601.00 TRANSFERS-IN GENERAL FUND	0	44,157	44,157	44,157	0
602.50 TRANSFERS-IN BCDC	428,083	437,633	437,633	437,633	449,232
602.51 TRANSFERS-IN BCDC INTEREST	145,135	132,693	132,693	132,693	119,878
602.90 HWY 290 PTT	0	0	0	0	1,195,000
<b>TOTAL TRANSFER IN (OUT)</b>	<b>573,218</b>	<b>614,483</b>	<b>614,483</b>	<b>614,483</b>	<b>1,764,110</b>
<b>REVENUES AFTER TRANSFERS</b>	<b>(46,473)</b>	<b>(37,864)</b>	<b>(37,864)</b>	<b>(20,380)</b>	<b>0</b>

\* REVISED ANNUAL ESTIMATE



**THIS PAGE INTENTIONALLY LEFT BLANK**

## **OTHER GOVERNMENTAL FUNDS OVERVIEW**

---

Other governmental funds are groups into special revenue funds and capital project funds. There are individual budgets for four special revenue funds and three capital project funds. A description of each fund follows.

### **SPECIAL REVENUE FUNDS**

#### **HOTEL/MOTEL FUND**

This fund is used to account for a 7% occupancy tax assessed on hotel and motel occupants in the City of Brenham that is restricted to various functions and organizations that develop and promote tourism.

#### **WASHINGTON COUNTY HOTEL/MOTEL FUND**

This fund is used to account for a 7% occupancy tax assessed on hotel and motel occupants in Washington County and outside the Brenham city limits. These funds are restricted to various functions and organizations that develop and promote tourism.

#### **CRIMINAL LAW ENFORCEMENT FUND**

This fund is used to account for revenues specifically designated for police department criminal law enforcement.

#### **COURT SECURITY/TECHNOLOGY FUND**

This fund is used to account for revenues restricted for providing security services, technology, and juvenile case management services for the Municipal Court.

### **CAPITAL PROJECT FUNDS**

#### **AIRPORT CAPITAL IMPROVEMENT FUND**

This fund is used to account for TXDOT supported funding for various airport expansion and improvement projects.

#### **PUBLIC SAFETY CAPITAL PROJECTS FUND**

This fund is used to account for bond proceeds specifically designated for the purchase of firefighting and rescue equipment.

#### **PARKS CAPITAL IMPROVEMENT FUND**

This fund is used to account for revenues and transfers specifically designated for park improvement projects.

#### **STREETS AND DRAINAGE FUND**

This fund is used to account for General Fund transfers and tax anticipation note debt proceeds used for street maintenance.

#### **HIGHWAY 290 PASS-THRU FUND**

This fund is used to account for revenues and bond proceeds specifically designated for the Highway 290 Pass-Thru Project.

## FUND 109 - HOTEL/MOTEL FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
HOTEL/MOTEL OCCUPANCY TAX	\$ 484,502	\$ 435,000	\$ 459,800	\$ 510,106	\$ 510,000
INTEREST INCOME	32	30	30	75	40
TOTAL REVENUES	484,534	435,030	459,830	510,181	510,040
<b>TOTAL OPERATING RESOURCES</b>	484,534	435,030	459,830	510,181	510,040
<b>EXPENDITURES</b>					
BREHAM HERITAGE MUSEUM	0	2,200	2,200	2,200	0
BURTON HERITAGE SOCIETY	1,700	0	0	0	1,700
CHAPPELL HILL HISTORICAL	4,500	5,000	5,000	5,000	5,000
MAIFEST ASSOCIATION	7,400	4,300	4,300	4,300	6,000
WASH CO CC CVB-ADMIN	145,636	157,500	157,500	157,500	162,464
WASHINGTON ON THE BRAZOS	17,097	17,000	17,000	17,000	14,505
CONTINGENCY	0	0	0	0	205
UNITY THEATER	8,685	7,500	7,500	7,500	8,650
MAIN STREET BREHAM	9,917	14,000	22,300	14,000	15,500
WASH CO CC CVB-PROMO/ADV	116,899	135,784	135,784	135,784	171,016
HERITAGE SOCIETY OF WC	5,000	6,000	6,000	6,000	7,500
FRIENDSHIP QUILT GUILD	1,275	0	0	0	0
OTHER SUNDRY	2,230	0	0	6,150	0
INDEPENDENCE HISTORICAL	3,400	4,500	4,500	4,500	5,000
BURTON COTTON GIN FESTIVAL	3,822	4,500	4,500	4,500	5,000
SIMON CENTER	42,920	45,000	45,000	45,000	45,000
BREHAM HOTEL ASSOCIATION	0	0	6,500	0	9,500
TOTAL EXPENDITURES	370,480	403,284	418,084	409,434	457,040
<b>TRANSFERS-OUT OTHER FUNDS</b>	52,000	50,000	60,000	50,000	53,000
<b>TOTAL USES OF OP RESOURCES</b>	422,480	453,284	478,084	459,434	510,040
<b>NET REVENUES</b>	62,054	(18,254)	(18,254)	50,747	0
<b>FUND BALANCE</b>	231,064	212,810	212,810	281,811	281,811

\* REVISED ANNUAL ESTIMATE

**FUND 110 - HOTEL/MOTEL WA COUNTY FUND SUMMARY**

---

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
WASH CO-HOT TAX	\$ 87,416	\$ 75,000	\$ 93,814	\$ 93,814	\$ 75,000
TOTAL REVENUES	87,416	75,000	93,814	93,814	75,000
<b>TOTAL OPERATING RESOURCES</b>	87,416	75,000	93,814	93,814	75,000
<b>EXPENDITURES</b>					
TH&LA MEMBERSHIP	8,765	8,899	8,899	8,004	8,500
WASH CO CC CVB-PROMO/ADV	55,101	89,101	89,101	89,101	85,314
TOTAL EXPENDITURES	63,866	98,000	98,000	97,105	93,814
<b>TOTAL USES OF OP RESOURCES</b>	63,866	98,000	98,000	97,105	93,814
<b>NET REVENUES</b>	23,550	(23,000)	(4,186)	(3,291)	(18,814)
<b>FUND BALANCE</b>	24,946	1,946	20,760	21,655	2,841

\* REVISED ANNUAL ESTIMATE

**FUND 229 - CRIMINAL LAW ENFORCEMENT FUND SUMMARY**

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
INTEREST EARNED	\$ 33	\$ 45	\$ 45	\$ 45	\$ 45
PROGRAM INCOME/RESTITUTION	8,664	5,000	5,000	12,000	7,000
<b>TOTAL REVENUES</b>	<b>8,697</b>	<b>5,045</b>	<b>5,045</b>	<b>12,045</b>	<b>7,045</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>8,697</b>	<b>5,045</b>	<b>5,045</b>	<b>12,045</b>	<b>7,045</b>
<b>EXPENDITURES</b>					
OTHER SERVICES	1,188	1,188	1,188	1,188	0
VEHICLES/LARGE EQUIPMENT	0	0	0	0	37,500
<b>TOTAL EXPENDITURES</b>	<b>1,188</b>	<b>1,188</b>	<b>1,188</b>	<b>1,188</b>	<b>37,500</b>
<b>TRANS-OUT OTHER FUNDS</b>	<b>5,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>6,671</b>	<b>1,188</b>	<b>1,188</b>	<b>1,188</b>	<b>37,500</b>
<b>NET REVENUES</b>	<b>2,026</b>	<b>3,857</b>	<b>3,857</b>	<b>10,857</b>	<b>(30,455)</b>
<b>FUND BALANCE</b>	<b>32,604</b>	<b>36,461</b>	<b>36,461</b>	<b>43,461</b>	<b>13,006</b>

\* REVISED ANNUAL ESTIMATE

**FUND 233 - COURTS SECURITY/TECHNOLOGY FUND SUMMARY**

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
FINE TIME PYMT-JUDICIAL	\$ 2,452	\$ 3,200	\$ 3,200	\$ 1,700	\$ 1,700
JUDICIAL FEE-CITY	2,262	2,300	2,300	1,800	1,800
JUVENILE CASE MGMT FEE	18,910	18,000	18,000	15,000	15,000
TECHNOLOGY FEES	15,337	16,200	16,200	12,000	12,000
SECURITY FEES	11,524	12,200	12,200	10,000	10,000
<b>TOTAL REVENUES</b>	<b>50,485</b>	<b>51,900</b>	<b>51,900</b>	<b>40,500</b>	<b>40,500</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>50,485</b>	<b>51,900</b>	<b>51,900</b>	<b>40,500</b>	<b>40,500</b>
<b>EXPENDITURES</b>					
COURT CITY JUDICIAL EFFCNCY EXP <sup>1</sup>	0	8,250	8,250	8,250	8,050
COURT TECHNOLOGY EXP <sup>2</sup>	29,370	11,920	11,920	17,000	3,950
COURT SECURITY EXP <sup>3</sup>	861	3,530	3,530	5,000	40,000
<b>TOTAL EXPENDITURES</b>	<b>30,231</b>	<b>23,700</b>	<b>23,700</b>	<b>30,250</b>	<b>52,000</b>
<b>TRANSFERS-OUT</b>	<b>18,910</b>	<b>18,000</b>	<b>18,000</b>	<b>15,000</b>	<b>15,000</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>49,141</b>	<b>41,700</b>	<b>41,700</b>	<b>45,250</b>	<b>67,000</b>
<b>NET REVENUES</b>	<b>1,344</b>	<b>10,200</b>	<b>10,200</b>	<b>(4,750)</b>	<b>(26,500)</b>
<b>FUND BALANCE</b>	<b>126,020</b>	<b>136,220</b>	<b>136,220</b>	<b>121,270</b>	<b>94,770</b>

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> COMPUTER REPLACEMENT & ADOBE LICENSE RENEWAL: \$8,050

<sup>2</sup> HANDHELD (2) TICKET WRITERS: \$3,950

<sup>3</sup> SECURITY SYSTEM UPGRADE: \$40,000

**FUND 203 - AIRPORT CAPITAL FUND SUMMARY**

---

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
GRANT REVENUES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,525,500
TOTAL REVENUES	0	0	0	0	1,525,500
<b>TRANSFERS-IN OTHER FUNDS</b>	0	0	152,896	152,896	0
<b>TOTAL OPERATING RESOURCES</b>	0	0	152,896	152,896	1,525,500
<b>EXPENDITURES</b>					
OTHER CAPITAL OUTLAY	0	0	0	0	1,695,000
TOTAL EXPENDITURES	0	0	0	0	1,695,000
<b>TOTAL USES OF OP RESOURCES</b>	0	0	0	0	1,695,000
<b>NET REVENUES</b>	0	0	152,896	152,896	(169,500)
<b>FUND BALANCE</b>	16,604	16,604	169,500	169,500	0

\* REVISED ANNUAL ESTIMATE



**FUND 218 - PUBLIC SAFETY CAPITAL PROJECTS FUND SUMMARY**

---

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
INTEREST INCOME	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,200
TOTAL REVENUES	0	0	0	0	1,200
<b>TRANSFERS-IN</b>					
BOND PROCEEDS	0	0	0	0	1,500,000
<b>TOTAL OPERATING RESOURCES</b>	0	0	0	0	1,501,200
<b>EXPENDITURES</b>					
BOND ISSUANCE COSTS	0	0	0	0	15,000
FIRE DEPT-VEHICLES	0	0	0	0	1,350,000
CONTINGENCY	0	0	0	0	136,200
TOTAL EXPENDITURES	0	0	0	0	1,501,200
<b>TOTAL USES OF OP RESOURCES</b>	0	0	0	0	1,501,200
<b>NET REVENUES</b>	0	0	0	0	0
<b>FUND BALANCE</b>	0	0	0	0	0

\* REVISED ANNUAL ESTIMATE

**FUND 234 - PARKS CAPITAL IMPROVEMENTS FUND SUMMARY**

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
DONATIONS-PARKS	\$ 22,500	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES	22,500	0	0	0	0
<b>TRANSFERS-IN OTHER FUNDS</b>	18,000	0	314,730	314,730	87,000
<b>TOTAL OPERATING RESOURCES</b>	40,500	0	314,730	314,730	87,000
<b>EXPENDITURES</b>					
CAROUSEL <sup>1</sup>	0	0	0	1,778	25,000
LAND	0	0	0	13,645	0
HENDERSON PARK	16,501	0	0	0	0
JACKSON ST. PARK <sup>2</sup>	0	0	0	0	12,000
HOHLT PARK <sup>3</sup>	0	0	0	0	35,000
AMPHITHEATER RESTROOMS	119,733	0	0	0	0
FIREMAN'S PARK <sup>4</sup>	0	0	0	0	27,000
LINDA ANDERSON PARK	0	0	302,730	302,730	0
TOTAL EXPENDITURES	136,234	0	302,730	318,153	99,000
<b>TOTAL USES OF OP RESOURCES</b>	136,234	0	302,730	318,153	99,000
<b>NET REVENUES</b>	(95,734)	0	12,000	(3,423)	(12,000)
<b>FUND BALANCE</b>	19,637	19,637	31,637	16,214	4,214

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> ANTIQUE CAROUSEL ROOF REPLACEMENT FUNDED BY BCDC

<sup>2</sup> JACKSON STREET PARK PARKING LOT RESURFACING FUNDED BY BCDC

<sup>3</sup> HOHLT PARK PLAYGROUND EQUIPMENT FUNDED BY BCDC

<sup>4</sup> FIREMAN'S PARK CANOPY FUNDED BY BCDC; FIREMAN'S FIELD WALL FUNDED BY PRIOR YEAR TRANSFER FROM GENERAL FUND

**FUND 237 - STREETS AND DRAINAGE FUND SUMMARY**

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
INTEREST-TEXSTAR	\$ 1,121	\$ 200	\$ 200	\$ 2,000	\$ 600
<b>TRANSFERS-IN</b>					
BOND PROCEEDS	1,200,000	0	0	1,886,423	0
TOTAL TRANSFER-IN	1,200,000	0	0	1,886,423	0
<b>TOTAL OPERATING RESOURCES</b>	1,201,121	200	200	1,888,423	600
<b>EXPENDITURES</b>					
BOND ISSUE COSTS	15,550	0	0	51,489	0
LAND	0	0	0	175,000	0
STREETS/INLETS/CURBS	19,170	1,166,700	1,166,700	1,133,142	760,721
TOTAL EXPENDITURES	34,720	1,166,700	1,166,700	1,359,631	760,721
<b>TOTAL USES OF OP RESOURCES</b>	34,720	1,166,700	1,166,700	1,359,631	760,721
<b>NET REVENUES</b>	1,166,401	(1,166,500)	(1,166,500)	528,792	(760,121)
<b>FUND BALANCE</b>	1,166,401	(99)	(99)	1,695,193	935,072

\* REVISED ANNUAL ESTIMATE

**FUND 290 - HWY 290 FUND SUMMARY**

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
TEXPOOL INTEREST	\$ 773	\$ 400	\$ 400	\$ 1,083	\$ 1,000
REPAYMENTS FROM TXDOT	0	0	3,057,482	3,057,482	3,000,000
<b>TOTAL REVENUES</b>	<u>773</u>	<u>400</u>	<u>3,057,882</u>	<u>3,058,565</u>	<u>3,001,000</u>
<b>TRANSFERS-IN</b>					
INTERFUND TRNSF-GENERAL	268,288	0	0	0	0
<b>TOTAL TRANSFERS</b>	<u>268,288</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL OPERATING RES</b>	269,061	400	3,057,882	3,058,565	3,001,000
<b>EXPENDITURES</b>					
AUDITS/CONSULTANTS FEES	38,150	17,000	17,000	39,296	0
PAYMENTS TO TXDOT	5,000,000	0	0	0	0
LAND	118,349	0	0	20,004	0
STREETS/INLETS/CURBS	0	407,140	407,140	463,724	0
OTHER SUNDRY	0	0	0	53	0
<b>TOTAL EXPENDITURES</b>	<u>5,156,500</u>	<u>424,140</u>	<u>424,140</u>	<u>523,077</u>	<u>0</u>
<b>TRANSFERS-OUT</b>	0	0	0	0	1,195,000
<b>TOTAL USES OF OP RES</b>	5,156,500	424,140	424,140	523,077	1,195,000
<b>NET REVENUES</b>	<u>(4,887,439)</u>	<u>(423,740)</u>	<u>2,633,742</u>	<u>2,535,488</u>	<u>1,806,000</u>
<b>FUND BALANCE</b>	516,505	92,765	3,150,247	3,051,993	4,857,993

\* REVISED ANNUAL ESTIMATE

## **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-eighth 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 FY14 are budgeted at \$1,561,738.

#### **Revenues**

For FY14, sales tax is projected at \$1,557,362. This is a 4% increase over FY13 projected primarily due to stabilization in the local and regional economy. In addition, \$1,000 is projected interest income and \$3,376 in miscellaneous revenues.

### **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 \$1,886,691.

#### **Department Expenditures**

There is \$324,358 budgeted for BCDC operating expenditures exclusive of debt service. Over 46% of this budget is for marketing and operations of the Economic Development Foundation. The BCDC is also responsible for the landscaping and lighting at the Brenham Business Center. In addition, there is a contingency balance of \$106,978 set aside for any unforeseen recreational or economic development projects.

#### **Debt Service**

BCDC makes note payments to the Electric Fund. There is \$71,223 budgeted for FY14 that covers both principal and interest on the note which matures in 2018. In FY10, the BCDC borrowed \$1 million from the Electric Fund to purchase 122 acres of land for expansion of the Southwest Industrial Park. No expenditures are budgeted for FY14 because the 20 year note is structured so that payments are deferred until 2017. Accrued interest expense for FY14 will be calculated and recorded for the component unit when the comprehensive annual financial report is prepared.

#### **Inter-Fund Transfers**

The General Fund is budgeted to receive \$120,000 as an operating subsidy from BCDC for support of the Blue Bell Aquatic Center and \$58,000 for specific aquatic and recreation projects. Also, BCDC has allocated \$78,000 to be transferred to the Parks Capital Improvement Fund for capital items to be purchased for various City projects. An additional \$448,804 is being remitted to the Debt Service Fund for payment on 2009 General Obligation Refunding Bonds which were issued to refund the Series 1998 COs that were (originally) issued in part to fund construction of a Business Center and recreational facilities. Another \$120,306 is being transferred to the Debt Service Fund for payment on 2010 Limited Tax Notes issued for Phase I infrastructure improvements related to the Southwest Industrial Park, Section 3. In anticipation of a potential new park on the south side of the City, BCDC approved an interfund transfer in the amount of \$657,000 to the BCDC Capital Projects Fund to cover initial infrastructure costs of the park.

## BCDC FUND OVERVIEW

---

### WORKING CAPITAL BALANCE

Projected beginning (ending FY13) BCDC Fund balance is \$945,721. For FY14, due to the infrastructure costs of a potential new park, a deficit budget is projected with an ending working capital balance estimated at \$837,649.

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
BEGINNING BALANCE	789,763	1,010,269	1,010,269	1,010,269	1,162,602
NET REVENUES	220,506	0	0	152,333	(324,953)
SUBTOTAL	220,506	0	0	152,333	(324,953)
ENDING BALANCE	1,010,269	1,010,269	1,010,269	1,162,602	837,649

### DEBT SERVICE REQUIREMENTS TO MATURITY

#### Series 2009 GO Refunding

FYE	PRINCIPAL	INTEREST	TOTAL
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

#### 2010 Limited Tax Notes

FYE	PRINCIPAL	INTEREST	TOTAL
2014	110,000	10,306	120,306
2015	110,000	8,106	118,106
2016	110,000	5,631	115,631
2017	115,000	3,019	118,019

\* REVISED ANNUAL ESTIMATE

**FUND 250 - BCDC SUMMARY**

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
CITY SALES TAX	\$ 1,369,186	\$ 1,497,194	\$ 1,497,194	\$ 1,495,581	\$ 1,557,362
MISCELLANEOUS REVENUES	3,376	0	0	3,376	3,376
PROPERTY OWNERS' ASSN FEES	98,662	0	0	0	0
TEXSTAR INTEREST	883	600	600	1,400	1,000
<b>TOTAL REVENUES</b>	<b>1,472,107</b>	<b>1,497,794</b>	<b>1,497,794</b>	<b>1,500,357</b>	<b>1,561,738</b>
<b>TRANS-IN</b>					
	11,607	0	0	0	0
<b>TOTAL OPERATING RES</b>	<b>1,483,714</b>	<b>1,497,794</b>	<b>1,497,794</b>	<b>1,500,357</b>	<b>1,561,738</b>
<b>EXPENDITURES</b>					
LAND/GROUNDS	0	8,500	8,500	11,000	0
ELECTRICAL	6,573	7,000	7,000	7,000	7,000
AUDITS/CONSULTANTS FEES	49,697	5,000	5,000	5,000	25,000
LEGAL NOTICES	1,847	5,000	5,000	5,000	25,000
SERVICE CONTRACTS	7,530	0	0	0	11,200
OTHER SERVICES	0	10,000	10,000	8,000	0
OTHER CAPITAL	0	7,500	7,500	0	0
LAND	19,334	0	0	0	0
DETENTION POND COSTRUCTION	129,695	0	0	0	0
CONTINGENCY	0	499,220	142,710	0	106,978
DEBT PAYMENTS	71,223	71,223	71,223	71,223	71,223
EDF-MARKETING	9,940	6,000	6,000	5,940	5,700
EDF-OPERATIONS	126,150	135,025	135,025	135,025	143,480
DOWNTOWN MASTER PLANNING	50,000	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>471,991</b>	<b>754,468</b>	<b>397,958</b>	<b>248,188</b>	<b>395,581</b>
<b>TRANS-OUT OTHER FUNDS</b>					
GENERAL FUND	200,000	173,000	226,780	226,780	178,000
DEBT SERVICE FUND	573,217	570,326	570,326	570,326	569,110
BCDC CAPITAL PROJECTS	0	0	0	0	657,000
PARKS SPECIAL REVENUE FUND	18,000	0	302,730	302,730	87,000
<b>TOTAL TRANS-OUT</b>	<b>791,217</b>	<b>743,326</b>	<b>1,099,836</b>	<b>1,099,836</b>	<b>1,491,110</b>
<b>TOTAL USES OF OP RES</b>	<b>1,263,208</b>	<b>1,497,794</b>	<b>1,497,794</b>	<b>1,348,024</b>	<b>1,886,691</b>
<b>NET REVENUES</b>	<b>220,506</b>	<b>0</b>	<b>0</b>	<b>152,333</b>	<b>(324,953)</b>
<b>FUND BALANCE</b>	<b>1,010,269</b>	<b>1,010,269</b>	<b>1,010,269</b>	<b>1,162,602</b>	<b>837,649</b>

\* REVISED ANNUAL ESTIMATE

**FUND 252 - BCDC CAPITAL PROJECT FUND SUMMARY**

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
INTEREST-TEXSTAR	\$ 552	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES	552	0	0	0	0
<b>TRANSFERS-IN</b>	0	0	0	0	657,000
<b>TOTAL OPERATING RESOURCES</b>	552	0	0	0	657,000
<b>EXPENDITURES</b>					
PAVING/DRAINAGE IMPROV-SWIP	577,092	0	0	0	0
PAVING/DRAINAGE IMPROV-NEW PARK	0	0	0	0	497,000
UTILITY LINES-WATER	6,320	0	0	0	130,000
UTILITY LINES-SEWER	0	0	0	0	30,000
STREET LIGHTS/SIGNALS	13,286	0	0	0	0
TOTAL EXPENDITURES	596,698	0	0	0	657,000
<b>TRANSFERS-OUT</b>					
SEWER FUND	11,956	0	0	0	0
BCDC FUND	11,607	0	0	0	0
	23,564	0	0	0	0
<b>TOTAL USES OF OP RESOURCES</b>	620,262	0	0	0	657,000
<b>NET REVENUES</b>	(619,710)	0	0	0	0
<b>FUND BALANCE</b>	0	0	0	0	0

\* REVISED ANNUAL ESTIMATE



## 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

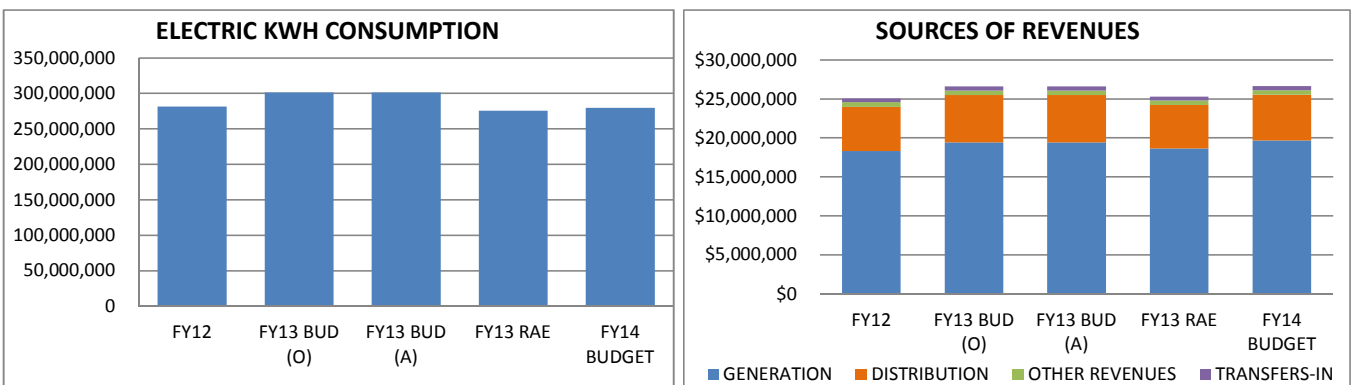
Approximately 98% of Electric Fund operating resources is revenue from customer electricity consumption. Electric utility revenue is a function of consumption and rate. The electric rate is comprised of a fixed minimum monthly customer charge and a volume charge. The volumetric charge has two components. One component is a wires charge which covers the costs of electric distribution. Electricity is purchased from the Lower Colorado River Authority (LCRA) and transmitted from LCRA to two City substations. At the substations, electricity is 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 local residents, businesses and industries.

The second volumetric rate component is to cover generation charges from LCRA as the cost of electricity is a pass through to Brenham customers. LCRA sets winter and summer rates at the beginning of their fiscal year which runs July to June. Actual generation costs are adjusted monthly by LCRA for market conditions and operations and billed to the City using a Pay-As-You-Go amount which in turn is a passed through to Brenham customers as a price cost recovery factor (PCRF).

### Revenues

Major assumptions in projecting FY14 electric fund revenues include:

- > Small and large industrial rate class increase;
- > A 1.5% increase in electric consumption from growth in customer base; and
- > Slightly higher generation charges from LCRA reflected in pass through sales.

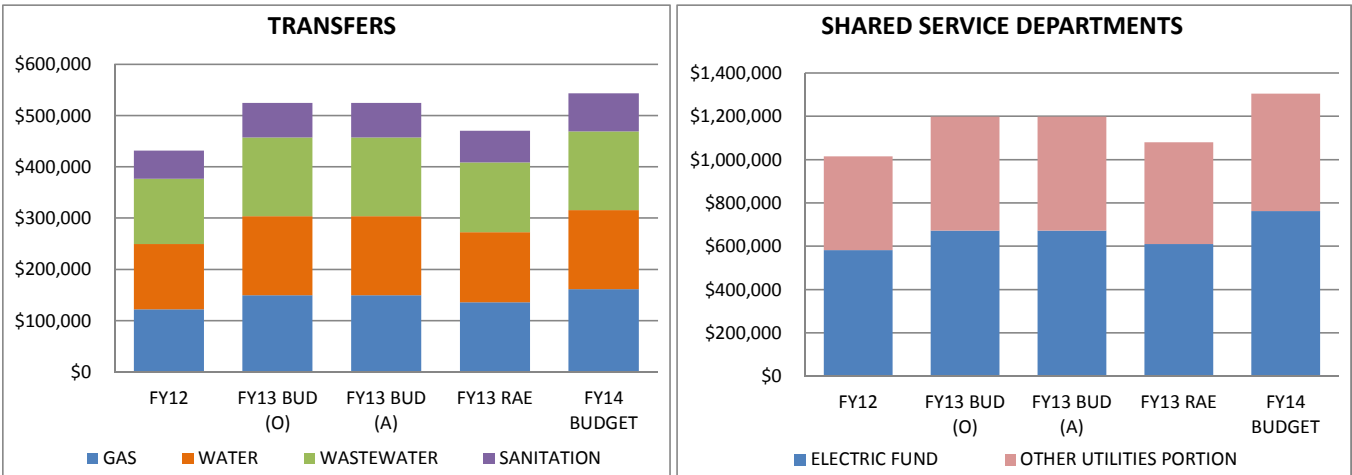


Electric consumption is projected at 280.1 million kWh for FY14. Of the \$26.1 million in revenues projected for FY14, \$19.7 million or 75.4% is (pass-through) generation revenues and \$5.8 million or 22.3% is distribution revenues. There is \$599,182 in other revenue projected which includes interest and other small revenue items.

## ELECTRIC FUND OVERVIEW

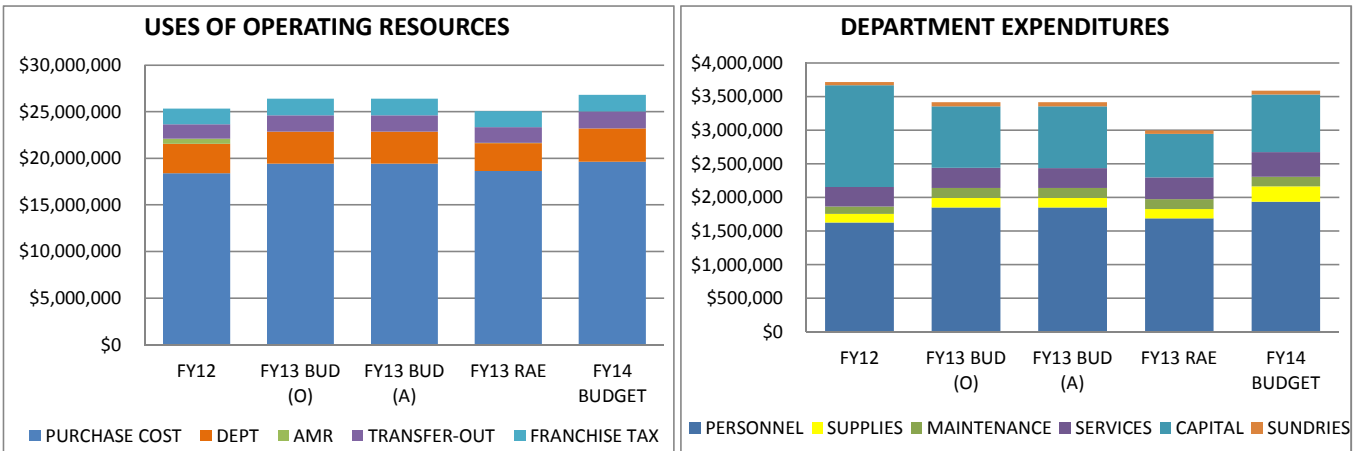
### Inter-Fund Transfers

The Electric Fund receives transfers-in from the Gas, Water, Wastewater and Sanitation Funds to help offset the shared cost of services from Public Administration and Utility Customer Service. For FY14, transfers-in total \$543,466. This represents 41.6% of these shared service departments budgets.



### 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 the Electric Department. The General Fund transfer-out is a payment made to cover the Electric Fund's portion of shared services it receives from General Fund departments.



### Purchase Costs

The largest use of operating resources is for the cost of electricity purchased from LCRA. For FY14, purchase costs were determined based on LCRA estimates. Planned purchases total more than 314 million kWh creating over \$16.8 million in generation costs, \$2.7 million in transmission charges and another \$88,911 in ERCOT and other fees. Overall budgeted purchase costs per kWh increased.

## ELECTRIC FUND OVERVIEW

---

### Operating Departments

There is \$3,590,127 budgeted for three operating departments in the Electric Fund. As previously discussed, two of the departments provide shared services to the other utility funds which reimburse the Electric Fund via transfers-in. For reporting purposes, all departments are treated as distribution costs. Over 54% of total operating department expenditure budgets are for Personnel. Almost 24% of the budget is for capital items. The budget includes \$437,254 in Decision Packages.

### Transfers-Out

The Electric Fund has a budgeted transfer-out to the General Fund of \$1.8 million. This transfer is the pro-rated portion of services received from General Fund departments.

### Transfers-In

The Electric Fund is budgeted to remit \$1.8 million in franchise tax to the General Fund. The tax imitates the charge that would be incurred if the Electric Fund was a private-sector entity. Franchise tax is calculated at 7% of utility revenues net of the power cost recovery factor (PCRF).

### WORKING CAPITAL

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
BEGINNING BALANCE	\$ 6,313,075	\$ 6,631,950	\$ 6,631,950	\$ 6,631,950	\$ 6,811,855
DISTRIBUTION NET REVENUES	(306,316)	109,616	109,616	156,000	(263,795)
GENERATION NET REVENUES	(62,122)	4,763	4,763	23,905	53,485
CAFR ADJUSTMENTS	687,313	0	0	0	0
SUBTOTAL	318,875	114,379	114,379	179,905	(210,310)
ENDING BALANCE	6,631,950	6,746,329	6,746,329	6,811,855	6,601,545

\* REVISED ANNUAL ESTIMATE

## ELECTRIC FUND OVERVIEW

---

### DECISION PACKAGES

The following items were presented as Decision Packages and approved by City Council. They are incorporated in department budgets.

<b>DEPT</b>	<b>DESCRIPTION</b>	<b>\$</b>
160 PUBLIC UTILITIES	212.00 New Plotter <sup>1</sup>	\$ 7,500
	810.00 CGW Line Locator	15,450
	814.10 Multispeak Interface for SCADA	19,000
	814.10 SCADA Wireless Expansion	12,000
161 ELECTRIC	402.00 System Rehab	60,000
	710.00 Brush Shearer	9,500
	813.00 Small Digger Truck	230,237
	814.12 Milsoft Outage Management System	<u>83,567</u>
<b>TOTAL DEPARTMENTS</b>		<b><u>\$ 437,254</u></b>

<sup>1</sup> FULL AMOUNT OF \$15,000 SPLIT 50/50 BETWEEN DEPTS 122 AND 160.

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

<b>FYE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2013	8,372	1,192	9,564
2014	8,652	912	9,564
2015	8,942	622	9,564
2016	9,242	322	9,564
2017	4,736	46	4,782

## FUND 102 - ELECTRIC FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>DISTRIBUTION REVENUES <sup>1</sup></b>					
CUSTOMER CHARGE	\$ 1,237,844	\$ 1,283,472	\$ 1,283,472	\$ 1,244,940	\$ 1,278,593
WIRE CHARGE	4,419,966	4,762,363	4,762,363	4,318,868	4,559,781
ANCILLARY SERVICE REVENUES	568,532	562,631	562,631	553,126	558,979
INTEREST EARNED	27,354	24,300	24,300	24,300	26,100
OTHER REVENUE	20,560	11,650	11,650	14,342	14,103
<b>SUBTOTAL DISTRIBUTION REV</b>	<b>6,274,256</b>	<b>6,644,416</b>	<b>6,644,416</b>	<b>6,155,577</b>	<b>6,437,556</b>
<b>GENERATION REVENUES</b>					
GENERATION CHARGE	21,012,460	22,530,842	22,530,842	20,698,245	20,983,992
PCRF	(2,673,519)	(3,078,258)	(3,078,258)	(2,020,789)	(1,284,712)
<b>SUBTOTAL GENERATION REV</b>	<b>18,338,941</b>	<b>19,452,584</b>	<b>19,452,584</b>	<b>18,677,456</b>	<b>19,699,280</b>
<b>TOTAL REVENUES</b>	<b>24,613,197</b>	<b>26,096,999</b>	<b>26,096,999</b>	<b>24,833,033</b>	<b>26,136,836</b>
<b>TRANSFERS-IN UTILITIES</b>	<b>432,260</b>	<b>525,341</b>	<b>525,341</b>	<b>470,923</b>	<b>543,466</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>25,045,457</b>	<b>26,622,340</b>	<b>26,622,340</b>	<b>25,303,956</b>	<b>26,680,302</b>
<b>DISTRIBUTION EXPENDITURES</b>					
OPERATING DEPARTMENTS	3,182,984	3,419,543	3,419,543	2,997,996	3,590,127
FRANCHISE TAX	1,679,772	1,784,889	1,784,889	1,696,889	1,787,636
DEBT SERVICE	9,564	9,564	9,564	9,564	9,564
OTHER DIRECT	2,360	2,400	2,400	2,400	2,400
MISCELLANEOUS	66,062	70,000	70,000	49,599	49,200
<b>SUBTOTAL DISTRIBUTION EXP</b>	<b>4,940,743</b>	<b>5,286,397</b>	<b>5,286,397</b>	<b>4,756,448</b>	<b>5,438,927</b>
<b>GENERATION EXPENDITURES</b>					
ELECTRICITY PURC/BASE COST	18,401,063	19,447,821	19,447,821	18,653,551	19,645,795
<b>SUBTOTAL GENERATION EXPENDITURES</b>	<b>18,401,063</b>	<b>19,447,821</b>	<b>19,447,821</b>	<b>18,653,551</b>	<b>19,645,795</b>
<b>TRANSFERS-OUT GENERAL FUND</b>	<b>1,535,782</b>	<b>1,773,744</b>	<b>1,773,744</b>	<b>1,674,052</b>	<b>1,805,890</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>24,877,588</b>	<b>26,507,962</b>	<b>26,507,962</b>	<b>25,084,051</b>	<b>26,890,612</b>
<b>DISTRIBUTION NET REVENUES</b>	<b>229,991</b>	<b>109,616</b>	<b>109,616</b>	<b>196,000</b>	<b>(263,795)</b>
<b>GENERATION NET REVENUES</b>	<b>(62,122)</b>	<b>4,763</b>	<b>4,763</b>	<b>23,905</b>	<b>53,485</b>
<b>TOTAL NET REVENUES</b>	<b>167,869</b>	<b>114,379</b>	<b>114,379</b>	<b>219,905</b>	<b>(210,310)</b>
<b>AMR METER PROJECT</b>	<b>536,307</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0</b>
<b>TOTAL ADJUSTED NET REVENUES</b>	<b>(368,438)</b>	<b>114,379</b>	<b>114,379</b>	<b>179,905</b>	<b>(210,310)</b>
<b>WORKING CAPITAL</b>	<b>6,631,950</b>	<b>6,746,329</b>	<b>6,746,329</b>	<b>6,811,855</b>	<b>6,601,545</b>

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> KWH SALES OF 281,490,681 301,553,937 301,553,937 275,974,750 280,114,371

## ELECTRIC FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
601.00	ELECTRIC UTIL REVENUES	\$ 26,670,270	\$ 28,576,676	\$ 28,576,676	\$ 26,262,054	\$ 26,822,366
601.05	AVERAGE MONTHLY PAYMENT	23,650	12,000	12,000	16,000	16,000
606.00	SECURITY LIGHTS	41,522	42,000	42,000	42,000	42,000
608.00	FORFEITED DISC & PENALTIES	300,403	310,000	310,000	300,000	300,000
611.00	ELECTRIC PCRF	(2,673,519)	(3,078,258)	(3,078,258)	(2,020,789)	(1,284,712)
618.00	CONNECT/TRANSFER FEE	60,540	60,000	60,000	60,000	60,000
632.00	STATE SALES TAX	35,234	30,000	30,000	28,000	33,000
640.00	INSUFFICIENT CHECK CHARGE	4,240	4,500	4,500	4,500	4,500
650.00	CUSTOMER REPAIR & REPLACE	7,507	3,000	3,000	3,000	3,500
655.00	LINE TAPS	3,434	3,300	3,300	3,500	3,500
660.00	POLE LINE RENTAL	67,479	67,479	67,479	67,479	67,479
690.00	MISCELLANEOUS UTIL REVENUE	9,376	13,500	13,500	13,500	13,500
696.00	INTERGOVT'L - FIBER NETWORK	15,147	16,852	16,852	15,147	15,500
	TOTAL UTILITY REV	24,565,283	26,061,049	26,061,049	24,794,391	26,096,633
710.30	INTEREST-TEXPOOL	3,687	3,700	3,700	3,700	4,300
710.31	TEXSTAR INTEREST	3,837	3,400	3,400	3,400	4,600
710.35	BCDC-INT ON INTERIM LOAN	19,829	17,200	17,200	17,200	17,200
720.00	INSURANCE PROCEEDS	1,831	1,000	1,000	1,219	1,000
770.00	RENTAL INCOME	10,350	10,350	10,350	11,903	11,903
780.00	JUDGEMENT/RESTITUTION PYMTS	1,500	1,300	1,300	2,200	2,200
790.00	MISC OTHER REVENUE	(2,012)	4,000	4,000	4,020	4,000
790.60	GAIN/LOSS ON FIXED ASSETS	(318,544)	(10,000)	(10,000)	(10,000)	(10,000)
790.61	SALES OF NON CAPITAL ASSETS	8,891	5,000	5,000	5,000	5,000
	TOTAL MISC REV	(270,631)	35,950	35,950	38,642	40,203
<b>TOTAL REVENUES</b>		<b>\$ 24,294,652</b>	<b>\$ 26,096,999</b>	<b>\$ 26,096,999</b>	<b>\$ 24,833,033</b>	<b>\$ 26,136,836</b>
KWH SOLD		281,490,681	301,553,937	301,553,937	275,974,750	280,114,371
AVG MONTHLY CUSTOMERS		8,120	8,179	8,179	8,228	8,410

\* REVISED ANNUAL ESTIMATE

**ELECTRIC FUND EXPENDITURES BY DEPARTMENT**

---

DEPARTMENT	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
132 UTILITY CUSTOMER SERVICE	\$ 445,909	\$ 506,632	\$ 506,632	\$ 421,338	\$ 444,329
160 PUBLIC UTILITIES	569,632	692,113	692,113	659,844	861,429
161 ELECTRIC	2,703,750	2,220,798	2,220,798	1,916,814	2,284,369
100 NON-DEPT DIRECT	20,092,759	21,244,674	21,244,674	20,362,404	21,445,395
110 NON-DEPT MISC	495,690	70,000	70,000	49,599	49,200
<b>TOTAL</b>	<b>\$ 24,307,740</b>	<b>\$ 24,734,217</b>	<b>\$ 24,734,217</b>	<b>\$ 23,409,999</b>	<b>\$ 25,084,722</b>

**ELECTRIC FUND EXPENDITURES BY DEPARTMENT - % CHANGE**

---

DEPARTMENT	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
132 UTILITY CUSTOMER SERVICE	-19.63%	13.62%	13.62%	-5.51%	5.46%
160 PUBLIC UTILITIES	-0.67%	21.50%	21.50%	15.84%	30.55%
161 ELECTRIC	11.50%	-17.86%	-17.86%	-29.11%	19.18%
100 NON-DEPT DIRECT	-8.84%	5.73%	5.73%	1.34%	5.32%
110 NON-DEPT MISC	1479.33%	-85.88%	-85.88%	-89.99%	-0.80%
<b>TOTAL</b>	<b>-5.15%</b>	<b>1.75%</b>	<b>1.75%</b>	<b>-3.69%</b>	<b>7.15%</b>

**TRANSFERS-IN**

---

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
603.00 GAS FUND	122,234	149,682	149,682	136,186	161,450
604.00 WATER FUND	127,699	154,302	154,302	136,723	154,381
605.00 SEWER FUND	127,038	153,502	153,502	136,015	153,582
606.00 SANITATION FUND	55,289	67,855	67,855	61,999	74,053
TOTAL TRANSFERS IN/(OUT)	432,260	525,341	525,341	470,923	543,466

**TRANSFERS-OUT**

---

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
601.00 GENERAL FUND	1,535,782	1,773,744	1,773,744	1,674,052	1,805,890
TOTAL TRANSFERS IN/(OUT)	1,535,782	1,773,744	1,773,744	1,674,052	1,805,890

\* REVISED ANNUAL ESTIMATE





**STAFFING (FTEs)**

Utility Customer Service Supervisor	1.00
Asst. Utility Customer Service Supervisor	1.00
Cashier/Utility Clerk	1.00
Utility Clerk	1.00
Utility Clerk/Assistant Cashier	1.00
Part-Time Drive Thru Clerk	0.60
<b>Total</b>	<b>5.60</b>

Providing customers with a high standard of courteous and effective service is the key initiative. The Utility Customer Service office is open Monday through Friday, from 8:00 AM to 4:00 PM. Application for service, changes in account information and disconnect of services are handled by the utility clerks. Customers' concerns regarding high usage are also reviewed using new software which shows hour by hour usage. Credit card payments by phone, 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. Internet payments are also available. All cash collections for the City are posted in this department for accurate disbursement to the general ledger. 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 as well as disconnects for non-payment with a high priority to remain on schedule and maintain accuracy. Various monthly reporting to management is also a function of this department.

**GOALS AND OBJECTIVES**

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

- > Provide excellent customer service with quick response time on problem issues;
- > Receive and accurately post all payments and receipts;
- > Stay on schedule and maintain accuracy; and
- > Provide accurate monthly reporting in a timely manner.

**DEPT 132 - UTILITY CUSTOMER SERVICE DEPARTMENT**

---

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 318,215	\$ 370,483	\$ 370,483	\$ 290,804	\$ 304,793
<b>Supplies</b>	54,176	61,630	60,610	55,757	53,180
<b>Maintenance</b>	1,453	750	750	776	100
<b>Services</b>	69,634	70,700	70,700	71,188	72,820
<b>Capital</b>	0	0	1,020	1,020	10,800
<b>Sundries</b>	2,431	3,069	3,069	1,793	2,636
<b>Total</b>	<b>\$ 445,909</b>	<b>\$ 506,632</b>	<b>\$ 506,632</b>	<b>\$ 421,338</b>	<b>\$ 444,329</b>
<b>OUTPUTS</b>					
Payments Processed	96,916	96,400	96,400	96,537	96,750
Meters Read	223,952	236,992	236,992	19,992	600
Customers Billed	94,776	93,450	93,450	96,408	96,520
Lobby/Drive-Thru Customers Assisted	51,430	50,550	50,550	50,831	50,900
Service Orders Processed	9,595	6,300	6,300	8,114	6,300
<b>OUTCOMES</b>					
New Measure to be tracked in the Future					

\* REVISED ANNUAL ESTIMATE

**DEPT 132 - UTILITY CUSTOMER SERVICE DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 236,917	\$ 275,355	\$ 275,355	\$ 216,680	\$ 218,200
102.00	OVERTIME PAY	2,587	2,000	2,000	2,500	2,000
103.00	OASDI/MEDICARE	18,090	21,639	21,639	16,624	17,262
103.02	MATCHING RETIREMENT	17,233	21,106	21,106	13,835	17,918
105.00	LONGEVITY PAY	5,085	4,875	4,875	3,945	4,615
106.00	MEDICAL INSURANCE	39,666	43,434	43,434	35,962	43,336
106.01	LIFE INSURANCE	754	970	970	684	773
106.02	LONG TERM DISABILITY	310	370	370	276	293
107.00	WORKERS' COMPENSATION	502	734	734	378	396
116.00	SALARIES/WAGES CONTINGENCY	0	0	0	(80)	0
118.00	ACCRUED COMP TIME	(2,929)	0	0	0	0
202.00	FUEL	6,745	8,000	5,035	4,200	0
203.00	TOOLS/SMALL EQUIPMENT	0	300	300	0	0
204.00	POSTAGE & FREIGHT	33,626	39,000	39,000	39,000	39,000
205.00	OFFICE SUPPLIES	1,074	1,000	1,000	800	1,100
206.00	EMPLOYEE RELATIONS	554	700	700	616	600
207.00	REPRODUCTION & PRINTING	9,585	9,000	9,000	8,972	9,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	227	300	300	350	0
210.00	BOTANICAL & AGRICULTURAL	28	50	50	47	0
211.00	CLEANING AND JANITORIAL	101	100	100	150	150
212.00	COMPUTER EQUIPMENT & SUPPLIES	588	1,500	3,445	100	1,500
213.00	COMMUNICATIONS EQUIPMENT	462	100	100	9	100
221.00	SAFETY/FIRST AID SUPPLIES	0	30	30	0	30
223.00	SMALL APPLIANCES	0	50	50	200	200
250.00	OTHER SUPPLIES	1,186	1,500	1,500	1,313	1,500
303.00	VEHICLES/LARGE EQUIPMENT	1,453	750	750	701	0
313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	75	100

**DEPT 132 - UTILITY CUSTOMER SERVICE DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
403.00	TELEPHONE	\$ 686	\$ 400	\$ 400	\$ 373	\$ 0
408.00	RENTAL & LEASES	420	400	400	420	420
424.00	SERVICE CONTRACTS	68,360	69,500	69,500	69,995	72,000
450.00	OTHER SERVICES	168	400	400	400	400
702.00	BUILDINGS	0	0	0	0	10,800
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	1,020	1,020	0
901.00	LIAB/CASUALTY INSURANCE	832	669	669	386	386
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,314	2,000	2,000	1,300	2,000
908.10	MILEAGE	66	100	100	72	100
950.00	SUNDRY	219	300	300	35	150
<b>TOTAL DEPARTMENT</b>		<b>\$ 445,909</b>	<b>\$ 506,632</b>	<b>\$ 506,632</b>	<b>\$ 421,338</b>	<b>\$ 444,329</b>

\* REVISED ANNUAL ESTIMATE



	<b>STAFFING (FTES)</b>
Director of Public Utilities	1.00
Utility Compliance Manager	1.00
SCADA System Manager	1.00
Pre-Treatment Coordinator	1.00
AMI System Specialist	1.00
Line Locate Technician	1.00
Administrative Secretary	1.00
Administrative Assistant	1.00
Call Taker	2.00
GIS Technician	0.50
Engineer	0.50
<b>Total</b>	<b>11.00</b>

The Public Utilities Department is responsible for the operations of the eight departments that make up the City’s utility funds. The department provides 24 hour administrative oversight for the Electric, Gas, Water, Wastewater, and Utility Billing Funds. The major objective of Public Utilities is to provide the citizens of Brenham with safe, economical services while ensuring system reliability. All service issues including electrical outages, lines down, voltage issues, gas leaks, water leaks/odors, pressure test, sewer backups or odors are all resolved through this. This department is also responsible for the City’s Pre-treatment/Backflow Prevention Program, utility mapping, and SCADA system operation.

**GOALS AND OBJECTIVES**

Department goals and objectives align best 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.

**DEPT 160 - PUBLIC UTILITIES DEPARTMENT**

---

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 505,688	\$ 629,094	\$ 629,094	\$ 603,518	\$ 756,660
<b>Supplies</b>	14,360	16,722	16,722	20,265	27,325
<b>Maintenance</b>	1,083	800	800	1,700	1,310
<b>Services</b>	15,892	15,445	15,445	13,539	14,940
<b>Capital</b>	22,745	10,000	10,000	10,000	46,450
<b>Sundries</b>	9,864	20,052	20,052	10,822	14,744
<b>Total</b>	<b>\$ 569,632</b>	<b>\$ 692,113</b>	<b>\$ 692,113</b>	<b>\$ 659,844</b>	<b>\$ 861,429</b>
<b>OUTPUTS</b>					
# of utility taps issued	330	250	250	241	275
Calls received/dispatched	2,700	2,500	2,500	2,500	2,000
Utility line locates called-in	703	1,727	1,727	1,750	1,800
<b>OUTCOMES</b>					
New Measure to be tracked in the Future					

\* REVISED ANNUAL ESTIMATE

**DEPT 160 - PUBLIC UTILITIES DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 369,454	\$ 453,443	\$ 453,443	\$ 448,218	\$ 544,151
102.00	OVERTIME PAY	553	450	450	450	450
103.00	OASDI/MEDICARE	27,953	36,184	36,184	33,749	42,690
103.02	MATCHING RETIREMENT	27,072	35,473	35,473	28,906	44,667
105.00	LONGEVITY PAY	4,960	6,110	6,110	4,685	6,249
105.01	EDUCATION/MISCELLANEOUS	9,600	12,000	12,000	6,029	6,023
106.00	MEDICAL INSURANCE	61,492	81,468	81,468	77,474	107,626
106.01	LIFE INSURANCE	1,333	1,597	1,597	1,558	1,922
106.02	LONG TERM DISABILITY	514	610	610	604	731
107.00	WORKERS' COMPENSATION	1,472	1,759	1,759	1,845	2,151
118.00	ACCRUED COMP TIME	1,285	0	0	0	0
202.00	FUEL	1,486	1,472	1,472	1,235	9,500
203.00	TOOLS/SMALL EQUIPMENT	62	300	300	300	125
204.00	POSTAGE & FREIGHT	436	600	600	500	475
205.00	OFFICE SUPPLIES	1,514	2,500	2,500	1,700	1,700
206.00	EMPLOYEE RELATIONS	1,313	1,000	1,000	1,000	1,000
207.00	REPRODUCTION & PRINTING	5,516	5,000	5,000	5,500	6,000
208.00	CLOTHING	176	800	800	800	350
210.00	BOTANICAL & AGRICULTURAL	0	0	0	20	25
211.00	CLEANING AND JANITORIAL	27	50	50	100	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	2,745	3,900	3,900	8,400	7,700
213.00	COMMUNICATIONS EQUIPMENT	711	500	500	0	0
218.00	PHOTOGRAPHY	0	0	0	110	0
221.00	SAFETY/FIRST AID SUPPLIES	150	200	200	200	100
250.00	OTHER SUPPLIES	224	400	400	400	250

**DEPT 160 - PUBLIC UTILITIES DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 864	\$ 400	\$ 400	\$ 400	\$ 1,150
309.00	COMMUNICATION/PHOTO EQUIP	3	300	300	300	10
312.00	BUILDINGS/APPLIANCES	201	100	100	1,000	150
350.00	OTHER MAINTENANCE	15	0	0	0	0
402.00	AUDITS/CONSULTANTS FEES	1,050	200	200	100	1,500
403.00	TELEPHONE	2,817	2,750	2,750	1,627	2,300
408.10	RENTALS/LEASES-FLEET	0	0	0	300	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	659	50	50	278	100
424.00	SERVICE CONTRACTS	10,891	11,845	11,845	10,634	10,640
450.00	OTHER SERVICES	475	600	600	600	400
714.10	SCADA COMMUNICATIONS	11,892	0	0	0	0
810.00	MACHINERY/EQUIPMENT	0	0	0	0	15,450
814.10	SCADA COMMUNICATIONS	10,853	10,000	10,000	10,000	31,000
901.00	LIAB/CASUALTY INSURANCE	694	927	927	619	619
908.00	SEMINARS/MEMBERSHIP/TRAVE	6,879	15,000	15,000	7,136	10,000
908.10	MILEAGE	2,197	4,000	4,000	2,942	4,000
950.00	OTHER SUNDRY	94	125	125	125	125
<b>TOTAL DEPARTMENT</b>		<b>\$ 569,632</b>	<b>\$ 692,113</b>	<b>\$ 692,113</b>	<b>\$ 659,844</b>	<b>\$ 861,429</b>

\* REVISED ANNUAL ESTIMATE





**STAFFING (FTEs)**

Electric Superintendent	1.00
Assistant Electric Superintendent	1.00
Senior Lineworker	2.00
Lineworker II	4.00
Lineworker I	1.00
Apprentice Lineworker	3.00
<b>Total</b>	<b>12.00</b>

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 130 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.

**GOALS AND OBJECTIVES**

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

- > Maintain electrical reliability by providing annual routine maintenance including replacing poles, distribution lines, transformers and service drops. By the end of the fiscal year 750 poles will have been inspected with 630 being treated, 130 rejected, 60 replaced and 110 reinforced;
- > Continue upgrades on main feeder circuits to replace broken and damaged hardware. Approximately 3,600 feet of feeder upgrade has been completed on Jackson St. feeder and approximately 4,400 ft of upgrade has been completed for Blue Bell feeder (approximately three-quarters of needed upgrade);
- > Continue the annual tree trimming program which increases system reliability. Contractors annually conduct tree trimming for the City of Brenham servicing about one-fourth of the city each year;
- > Continue with PCB transformer removal and disposal; and
- > Install smart devices in the electric system that will minimize outages, increase system reliability and improve operating efficiencies. Approximately 7,073 meters have been replaced with the AMR meters.

**DEPT 161 - ELECTRIC DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 803,182	\$ 851,876	\$ 851,876	\$ 797,857	\$ 875,544
<b>Supplies</b>	61,667	65,700	65,700	61,383	146,641
<b>Maintenance</b>	108,692	145,900	145,900	145,101	142,250
<b>Services</b>	204,843	211,900	211,900	236,706	281,805
<b>Capital</b>	1,488,738	905,499	905,499	639,075	798,437
<b>Sundries</b>	36,628	39,923	39,923	36,692	39,692
<b>Total</b>	<b>\$ 2,703,750</b>	<b>\$ 2,220,798</b>	<b>\$ 2,220,798</b>	<b>\$ 1,916,814</b>	<b>\$ 2,284,369</b>
<b>OUTPUTS</b>					
KWH Sold	289M	281M	281M	276M	280M
Miles of Service Lines	128	129	129	130	130
Number of utility taps issued	330	350	350	250	275
Calls received/dispatched	2,700	3,500	3,500	3,500	3,500
Utility line locates called-in	703	1,600	1,600	1,750	1,800
<b>OUTCOMES</b>					
Line Loss	5.71%	4.71%	4.71%	5.83%	5.83%

\* REVISED ANNUAL ESTIMATE

**DEPT 161 - ELECTRIC DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 559,575	\$ 591,192	\$ 591,192	\$ 548,743	\$ 596,393
102.00	OVERTIME PAY	24,739	19,600	19,600	25,000	25,000
103.00	OASDI/MEDICARE	45,110	49,470	49,470	44,832	50,310
103.02	MATCHING RETIREMENT	43,731	48,249	48,249	37,707	52,219
105.00	LONGEVITY PAY	9,010	9,620	9,620	7,870	9,574
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
105.03	STANDBY	19,300	18,700	18,700	18,700	18,700
106.00	MEDICAL INSURANCE	91,577	101,640	101,640	101,888	109,428
106.01	LIFE INSURANCE	2,028	2,086	2,086	1,950	2,107
106.02	LONG TERM DISABILITY	773	794	794	743	802
107.00	WORKERS' COMPENSATION	4,429	4,525	4,525	4,580	4,988
118.00	ACCRUED COMP TIME	(1,890)	0	0	0	0
202.00	FUEL	26,862	25,000	25,000	25,483	25,000
203.00	TOOLS/SMALL EQUIPMENT	8,060	9,800	9,800	9,800	8,400
204.00	POSTAGE & FREIGHT	207	200	200	500	500
205.00	OFFICE SUPPLIES	326	950	950	950	1,400
206.00	EMPLOYEE RELATIONS	839	850	850	850	850
207.00	REPRODUCTION & PRINTING	745	800	800	900	950
208.00	CLOTHING/PERS PROTECTIVE EQUIP	7,785	8,900	8,900	8,900	13,050
209.00	EDUCATIONAL	0	0	0	90	90
210.00	BOTANICAL & AGRICULTURAL	72	450	450	450	450
211.00	CLEANING AND JANITORIAL	823	850	850	850	1,350
212.00	COMPUTER EQUIPMENT & SUPPLIES	4,543	5,500	5,500	3,500	84,201
213.00	COMMUNICATIONS EQUIPMENT	584	2,000	2,000	410	0
221.00	SAFETY/FIRST AID SUPPLIES	4,670	4,700	4,700	4,700	4,700
223.00	SMALL APPLIANCES	543	0	0	0	0
250.00	OTHER SUPPLIES	5,608	5,700	5,700	4,000	5,700
301.00	UTILITY LINES	60,612	102,000	102,000	98,000	102,000
303.00	VEHICLES/LARGE EQUIPMENT	22,518	19,000	19,000	19,000	19,000
304.00	MACHINERY/EQUIPMENT	3,428	3,950	3,950	3,950	3,950
306.00	OUTDOOR/STREET LIGHTING	9,967	4,000	4,000	10,000	7,500
308.00	METERS	99	5,600	5,600	5,600	6,000
310.00	LAND/GROUNDS	5,051	5,000	5,000	5,000	0
311.00	UTILITY PLANTS	3,068	1,900	1,900	1,900	1,900
312.00	BUILDINGS/APPLIANCES	3,831	2,800	2,800	1,500	1,750
314.00	TRANSFORMERS	0	1,500	1,500	0	0
350.00	OTHER MAINTENANCE	118	150	150	151	150

**DEPT 161 - ELECTRIC DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 4,592	\$ 4,950	\$ 4,950	\$ 4,260	\$ 4,950
402.00	AUDITS/CONSULTANTS FEES	56,999	30,000	30,000	60,000	110,000
402.80	SPECIAL SERVICES-TREE TRIMMING	122,654	130,000	130,000	130,000	130,000
403.00	TELEPHONE	2,538	2,825	2,825	2,278	2,500
404.00	GAS	545	500	500	662	650
405.00	WATER	212	225	225	205	225
406.00	SEWER	215	240	240	204	240
406.50	GARBAGE	920	920	920	932	940
406.60	TRNSF STATION/LANDFILL FEE	762	650	650	650	600
408.00	RENTAL & LEASES	95	3,000	3,000	3,000	0
408.10	RENTALS/LEASES-FLEET	0	20,820	20,820	17,000	17,000
409.10	PUBLIC ED/INFORMATION	4,234	4,300	4,300	0	2,000
424.00	SERVICE CONTRACTS	2,790	2,470	2,470	2,470	1,200
425.00	LABORATORY TEST FEES	790	3,000	3,000	7,045	5,000
450.00	OTHER SERVICES	7,497	8,000	8,000	8,000	6,500
702.00	BUILDINGS	10,549	0	0	0	0
710.00	MACHINERY/EQUIPMENT	21,262	8,999	8,999	8,999	15,700
804.00	UTILITY LINES	371,032	438,500	438,500	350,000	355,000
804.10	UTILITY LINE-CONTINGENCY	111,846	65,000	65,000	30,000	65,000
807.00	TRANSFORMERS	163,208	110,000	110,000	110,000	110,000
808.00	METERS	13,209	15,000	15,000	30,000	20,000
808.01	AMR METERS	536,307	0	0	10,000	0
808.10	SVC INSTALL	11,181	10,000	10,000	2,500	2,500
809.10	STREET LIGHTS/SIGNALS	5,159	6,000	6,000	6,000	0
813.00	VEHICLES	185,373	192,000	192,000	29,367	230,237
814.10	SCADA/COMMUNICATIONS	0	0	0	2,209	0
814.12	MILSOFT OUTAGE MGMT SYSTEM	0	0	0	0	0
814.15	WIRELESS MESH	59,612	60,000	60,000	60,000	0
901.00	LIAB/CASUALTY INSURANCE	6,193	8,283	8,283	4,952	4,952
908.00	SEMINARS/MEMBERSHIP/TRAVE	29,388	31,000	31,000	31,000	34,000
908.10	MILEAGE	715	300	300	400	400
950.00	OTHER SUNDRY	332	340	340	340	340
<b>TOTAL DEPARTMENT</b>		<b>\$ 2,703,750</b>	<b>\$ 2,220,798</b>	<b>\$ 2,220,798</b>	<b>\$ 1,916,814</b>	<b>\$ 2,284,369</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 100 - NON-DEPT DIRECT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
701.10	ELECTRICITY PURC/BASE COST	\$ 18,401,063	\$ 19,447,821	\$ 19,447,821	\$ 18,653,551	\$ 19,645,795
709.00	ELECTRIC SYS LCRA TCOS FEE	2,360	2,400	2,400	2,400	2,400
860.11	DEBT SERVICE-INTEREST	1,464	1,192	1,192	1,192	912
860.15	DEBT SERVICE-PRINCIPAL	8,100	8,372	8,372	8,372	8,652
904.00	GROSS REVENUE TAX	1,679,772	1,784,889	1,784,889	1,696,889	1,787,636
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 20,092,759</b>	<b>\$ 21,244,674</b>	<b>\$ 21,244,674</b>	<b>\$ 20,362,404</b>	<b>\$ 21,445,395</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC****LINE ITEM DETAIL**

<b>ACCT</b>	<b>DESCRIPTION</b>	<b>ACTUAL 2012</b>	<b>BUDGET</b>		<b>RAE* 2013</b>	<b>BUDGET 2014</b>
			<b>ORIGINAL 2013</b>	<b>AMENDED 2013</b>		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 27,087	\$ 50,000	\$ 50,000	\$ 28,000	\$ 28,000
905.00	DEPRECIATION	429,628	0	0	0	0
906.00	INVENTORY ADJUSTMENTS	19,100	0	0	1,599	1,200
950.00	OTHER SUNDRY	19,875	20,000	20,000	20,000	20,000
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 495,690</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 49,599</b>	<b>\$ 49,200</b>

\* REVISED ANNUAL ESTIMATE

## 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.

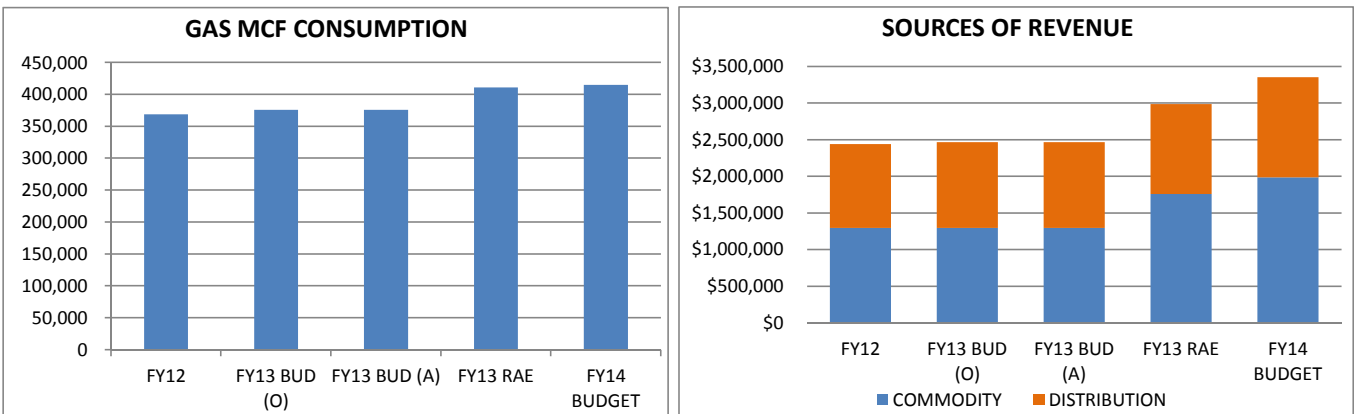
### OPERATING RESOURCES

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 customer charge and a volumetric charge consisting of two components. The distribution rate component is designed to cover Gas Department operations, including maintenance of gas lines and capital required for infrastructure improvements. The commodity rate component covers the cost of gas purchases. 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 \$3,354,993 consists primarily of gas utility revenue. A small amount of revenue is generated by interest and other miscellaneous revenue. Of this amount, \$1,367,003 (40.8%) is expected to be generated to cover gas distribution and \$1,987,990 (59.2%) is projected to cover gas purchase costs.

### Revenues

The major underlying assumptions in projecting FY14 Gas Fund revenues include:

- > A 25% increase in the monthly fixed customer charge;
- > A 1% increase from RAE in gas consumption anticipating a colder winter; and
- > A slight rise in natural gas prices throughout FY14 based on Henry Hub Futures Index.



### USES OF OPERATING RESOURCES

Budgeted resource uses total \$3,141,265 and include operating department expenditures, debt service payments, transfers to the General and Electric funds, payment of franchise taxes to the General Fund and commodity costs for natural gas purchases.

## GAS FUND OVERVIEW

### Department Expenditures

There is only one operating department in the Gas Fund and represents almost 17.6% of resource usage. The FY14 budget for the department is \$554,512 which is 8.5% higher than the FY13 Budget because of increased supply and capital costs. Personnel costs for salaries and benefits account for 63.9% of department expenditures. Approximately 20.5% of the budget is for capital items. The capital budget includes \$36,000 in infrastructure improvements, \$13,000 in new service installations, \$45,000 for gas meters and regulators, \$1,500 for an upgrade of SCADA equipment and \$18,283 for a remote methane leak detector.

### Debt Service

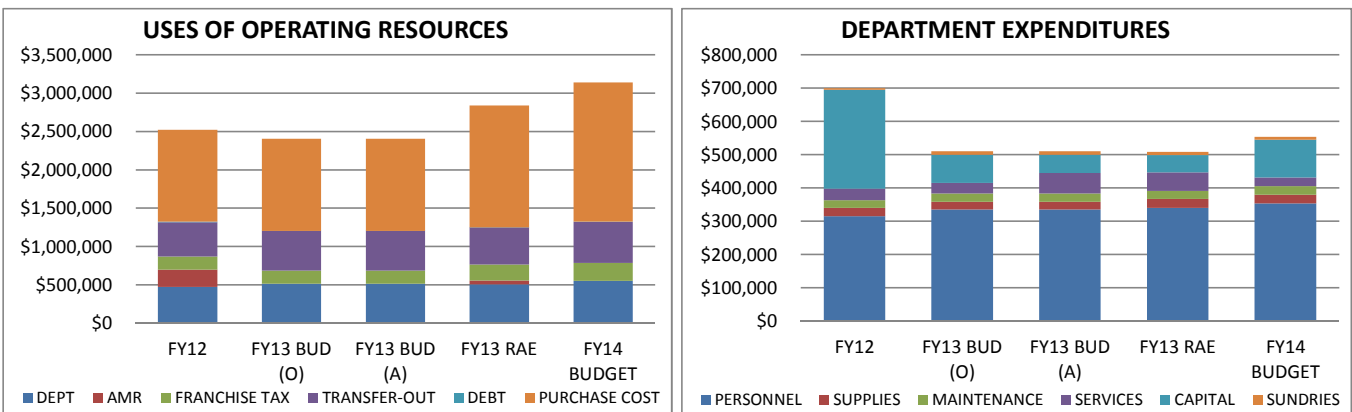
The Gas Fund has no bond debt. The fund does have a capital lease for BVWAC radios.

### Inter-Fund Transfers

The Gas Fund is projected to transfer \$373,202 to the General Fund and \$161,450 to the Electric Fund in FY14. These transfers are the pro-rated portion of services received by the Water Fund from departments in the General and Electric Funds.

### Franchise Tax

The Gas Fund is expected to remit \$233,909 in franchise tax to the General Fund. Franchise tax is calculated at 7% of gas utility revenues net of gas cost adjustment.



### 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 FY14 Budget, purchase costs are estimated at \$1,815,958, reflecting gradually rising natural gas prices and expanding customer base.



## GAS FUND OVERVIEW

### WORKING CAPITAL BALANCE

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
BEGINNING BALANCE	\$ 1,041,356	\$ 969,554	\$ 969,554	\$ 969,554	\$ 1,114,636
DISTRIBUTION NET REVENUES	(184,475)	(35,306)	(35,306)	(25,975)	41,696
COMMODITY NET REVENUES	101,506	97,439	97,439	171,058	172,032
ADJUSTMENTS	11,167	0	0	0	0
SUBTOTAL	(71,802)	62,133	62,133	145,082	213,728
ENDING BALANCE	969,554	1,031,687	1,031,687	1,114,636	1,328,365

\* REVISED ANNUAL ESTIMATE

### DECISION PACKAGES

The following items were presented as Decision Packages and approved by City Council. They are incorporated in department budgets.

DEPT	DESCRIPTION	\$
162 GAS	810.00 Remote Methane Leak Detector	\$ 18,283
<b>TOTAL DEPARTMENTS</b>		<b>\$ 18,283</b>

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
2013	1,780	253	2,033
2014	1,840	194	2,033
2015	1,901	132	2,033
2016	1,965	69	2,033
2017	1,007	10	1,017

## FUND 103 - GAS FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>DISTRIBUTION REVENUES <sup>1</sup></b>					
UTILITY REVENUES	\$ 1,123,846	\$ 1,157,142	\$ 1,157,142	\$ 1,211,362	\$ 1,353,573
INTEREST EARNED	770	700	700	650	700
OTHER REVENUE	17,461	13,200	13,200	13,982	12,730
<b>SUBTOTAL DISTRIBUTION REV</b>	<b>1,142,077</b>	<b>1,171,042</b>	<b>1,171,042</b>	<b>1,225,994</b>	<b>1,367,003</b>
<b>COMMODITY REVENUES <sup>1</sup></b>					
UTILITY REVENUES	3,033,377	3,088,126	3,088,126	3,378,705	3,411,608
GCA	(1,734,677)	(1,789,545)	(1,789,545)	(1,618,690)	(1,423,618)
<b>SUBTOTAL COMMODITY REV</b>	<b>1,298,700</b>	<b>1,298,581</b>	<b>1,298,581</b>	<b>1,760,015</b>	<b>1,987,990</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>2,440,777</b>	<b>2,469,623</b>	<b>2,469,623</b>	<b>2,986,008</b>	<b>3,354,993</b>
<b>DISTRIBUTION EXPENDITURES</b>					
OPERATING DEPARTMENTS	473,423	511,233	511,233	508,569	554,512
FRANCHISE TAX	169,580	171,901	171,901	207,996	233,909
DEBT SERVICE	10,213	2,033	2,033	2,033	2,034
OTHER	532	3,500	3,500	(756)	200
<b>SUBTOTAL DISTRIBUTION EXP</b>	<b>653,749</b>	<b>688,667</b>	<b>688,667</b>	<b>717,842</b>	<b>790,655</b>
<b>COMMODITY EXPENDITURES</b>					
GAS PURCHASE COST	1,197,194	1,201,142	1,201,142	1,588,957	1,815,958
<b>SUBTOTAL COMMODITY EXP</b>	<b>1,197,194</b>	<b>1,201,142</b>	<b>1,201,142</b>	<b>1,588,957</b>	<b>1,815,958</b>
<b>TRANSFERS-OUT</b>	<b>445,806</b>	<b>517,681</b>	<b>517,681</b>	<b>484,127</b>	<b>534,652</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>2,296,749</b>	<b>2,407,490</b>	<b>2,407,490</b>	<b>2,790,926</b>	<b>3,141,265</b>
DISTRIBUTION	42,522	(35,306)	(35,306)	24,025	41,696
COMMODITY	101,506	97,439	97,439	171,058	172,032
<b>TOTAL NET REVENUES</b>	<b>144,028</b>	<b>62,133</b>	<b>62,133</b>	<b>195,082</b>	<b>213,728</b>
<b>AMR METER PROJECT</b>	<b>226,997</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>
<b>NET REVENUES AFTER AMR</b>	<b>(82,969)</b>	<b>62,133</b>	<b>62,133</b>	<b>145,082</b>	<b>213,728</b>
<b>ENDING WORKING CAPITAL BALANCE</b>	<b>969,554</b>	<b>1,031,687</b>	<b>1,031,687</b>	<b>1,114,636</b>	<b>1,328,365</b>
* REVISED ANNUAL ESTIMATE					
<sup>1</sup> MCF SALES	369,024	375,684	375,684	411,035	415,037

## GAS FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
602.00	GAS UTIL REVENUES	\$ 4,157,223	\$ 4,245,268	\$ 4,245,268	\$ 4,590,066	\$ 4,765,181
611.00	GAS COST ADJUSTMENT	(1,734,677)	(1,789,545)	(1,789,545)	(1,618,690)	(1,423,618)
613.00	RELIGHT SERVICE	30	0	0	30	30
632.00	STATE SALES TAX	4,677	5,000	5,000	5,000	5,000
650.00	CUSTOMER REPAIR & REPLACE	2,925	0	0	0	0
655.00	LINE TAPS	6,300	7,000	7,000	6,000	6,000
690.00	MISCELLANEOUS UTIL REVENUE	998	500	500	1,000	1,000
	TOTAL UTILITY REV	2,437,475	2,468,223	2,468,223	2,983,406	3,353,593
710.30	INTEREST-TEXPOOL	770	700	700	650	700
790.60	GAIN/LOSS ON FIXED ASSETS	175	0	0	1,300	0
790.61	SALE OF NON CAPITAL ASSETS	2,531	700	700	652	700
	TOTAL MISC REV	3,477	1,400	1,400	2,602	1,400
<b>TOTAL REVENUES</b>		<b>\$ 2,440,952</b>	<b>\$ 2,469,623</b>	<b>\$ 2,469,623</b>	<b>\$ 2,986,008</b>	<b>\$ 3,354,993</b>
MCFs		369,024	375,684	375,684	411,035	415,037
AVG MONTHLY CUSTOMERS		4,244	4,272	4,272	4,317	4,371

\* REVISED ANNUAL ESTIMATE



**THIS PAGE INTENTIONALLY LEFT BLANK**



**STAFFING (FTEs)**

Gas Superintendent	1.00
Crew Leader	1.00
Technician II	2.00
Technician I	1.00
	1.00
<b>Total</b>	<b>5.00</b>

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 400,000 mcfs 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.

**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 to ensure accuracy for billing. Replaced 454 outdated meters with AMR meters; installed 56 upgrade kits and installed 45 new AMR meters on new services;
- > Prevent atmospheric corrosion by continuing with scheduled painting of above ground piping and meters. Painted more than 2,038 meters;
- > Install new services for anticipated City growth. Installed over 2,250 feet of new service;
- > Replace steel services attached to Polyethylene main; replaced and/or removed 18;
- > Rebuild regulators at border stations, and rebuilt 6 regulators. Also, painted at John and Mary Border Station; and
- > Educate the general public with issues such as safety and the economical uses of natural gas. Annual mail outs of Natural Gas Safety brochures. Coloring contests for local schools to promote 811 and Safe Digging. Natural Gas uses and safety practices are posted on the City of Brenham website.

**DEPT 162 - GAS DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 315,238	\$ 335,754	\$ 335,754	\$ 340,432	\$ 354,032
<b>Supplies</b>	25,050	22,810	22,810	26,856	25,734
<b>Maintenance</b>	23,068	25,000	25,000	24,025	26,550
<b>Services</b>	35,037	31,720	61,720	56,263	25,513
<b>Capital</b>	297,231	85,000	55,000	51,923	113,783
<b>Sundries</b>	4,796	10,949	10,949	9,070	8,900
<b>Total</b>	<b>\$ 700,420</b>	<b>\$ 511,233</b>	<b>\$ 511,233</b>	<b>\$ 508,569</b>	<b>\$ 554,512</b>
<b>OUTPUTS</b>					
Feet of Lines Replaced	1,100	2,800	2,800	0	2,155
Service Taps Installed	62	60	60	52	60
Service Calls	1,332	1,100	1,100	1,445	1,145
MCF Delivered	400,000	410,000	410,000	411,085	415,037
Customers Served	4,354	4,250	4,250	4,340	4,394
Avg Price MCF Sold	8.50	8.40	8.40	7.23	8.05
Avg Price MCF Purchased	4.40	5.33	5.33	3.82	4.32
<b>OUTCOMES</b>					
TMLIRP Compliance Award Rating	Excellent	Excellent	Excellent	Excellent	Excellent
% Line Loss	1.47%	1.47%	1.47%	1.29%	1.36%

\* REVISED ANNUAL ESTIMATE

**DEPT 162 - GAS DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 210,989	\$ 222,598	\$ 222,598	\$ 226,004	\$ 229,317
102.00	OVERTIME PAY	8,761	8,000	8,000	8,000	8,000
103.00	OASDI/MEDICARE	16,487	19,119	19,119	17,917	19,664
103.02	MATCHING RETIREMENT	16,830	18,649	18,649	15,733	20,410
105.00	LONGEVITY PAY	4,430	4,658	4,658	4,090	4,980
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
105.03	STANDBY	8,490	8,200	8,200	8,200	8,200
106.00	MEDICAL INSURANCE	42,642	45,332	45,332	51,389	54,144
106.01	LIFE INSURANCE	779	786	786	824	811
106.02	LONG TERM DISABILITY	296	299	299	314	308
107.00	WORKERS' COMPENSATION	2,018	2,113	2,113	2,117	2,175
118.00	ACCRUED COMP TIME	(1,285)	0	0	0	0
201.00	CHEMICALS	2,799	2,700	2,700	2,689	3,750
202.00	FUEL	11,622	11,500	11,500	10,163	11,000
203.00	TOOLS/SMALL EQUIPMENT	1,247	1,200	1,200	1,200	2,200
204.00	POSTAGE & FREIGHT	404	600	600	600	700
205.00	OFFICE SUPPLIES	262	500	500	500	500
206.00	EMPLOYEE RELATIONS	913	750	750	750	750
207.00	REPRODUCTION & PRINTING	317	600	600	600	600
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,682	1,260	1,260	2,935	1,300
210.00	BOTANICAL & AGRICULTURAL	122	100	100	100	100
211.00	CLEANING AND JANITORIAL	918	600	600	701	700
212.00	COMPUTER EQUIPMENT & SUPPLIES	637	0	0	2,874	434
213.00	COMMUNICATIONS EQUIPMENT	227	0	0	32	100
218.00	PHOTOGRAPHY	0	0	0	110	0
221.00	SAFETY/FIRST AID SUPPLIES	369	500	500	602	600
250.00	OTHER SUPPLIES	3,531	2,500	2,500	3,000	3,000
301.00	UTILITY LINES	7,055	10,000	10,000	10,000	10,000
303.00	VEHICLES/LARGE EQUIPMENT	6,462	5,000	5,000	5,000	5,000
304.00	MACHINERY/EQUIPMENT	5,552	2,500	2,500	2,108	2,500
308.00	METERS	189	100	100	100	100
311.00	UTILITY PLANTS	2,215	7,000	7,000	6,200	8,300
312.00	BUILDINGS/APPLIANCES	1,092	200	200	417	400
313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	0	50
350.00	OTHER MAINTENANCE	503	200	200	200	200

**DEPT 162 - GAS DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 3,121	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,968
402.00	AUDITS/CONSULTANTS FEES	13,827	3,000	33,000	35,000	2,800
402.15	STATE FEES	0	3,375	3,375	3,406	4,000
403.00	TELEPHONE	1,536	1,500	1,500	1,279	1,300
404.00	GAS	985	600	600	586	695
405.00	WATER	153	0	0	0	0
406.00	SEWER	150	0	0	0	0
406.50	GARBAGE	471	570	570	574	600
406.60	TRNSF STATION/LANDFILL FEE	0	0	0	19	0
408.00	RENTAL & LEASES	1,497	1,300	1,300	1,300	1,800
408.10	RENTALS/LEASES-FLEET	0	11,000	11,000	3,500	3,500
409.10	PUBLIC ED/INFORMATION	6,761	4,900	4,900	4,899	5,000
424.00	SERVICE CONTRACTS	834	1,675	1,675	1,675	2,050
425.00	LABORATORY TEST FEES	660	800	800	660	800
450.00	OTHER SERVICES	5,042	1,000	1,000	1,365	1,000
714.10	SCADA COMMUNICATIONS	0	0	0	0	1,500
804.00	UTILITY LINES	0	10,000	10,000	5,000	26,000
804.10	UTILITY LINE-CONTINGENCY	42,482	10,000	10,000	9,799	10,000
808.00	METERS	6,758	45,000	15,000	15,000	35,000
808.01	AMR METERS	226,997	0	0	0	0
808.10	SVC INSTALL	20,994	15,000	15,000	13,827	13,000
809.00	GAS REGULATORS	0	5,000	5,000	8,297	10,000
810.00	MACHINERY/EQUIPMENT	0	0	0	0	18,283
901.00	LIAB/CASUALTY INSURANCE	1,669	1,349	1,349	1,170	1,300
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,542	9,000	9,000	7,000	7,000
908.10	MILEAGE	585	500	500	800	500
950.00	OTHER SUNDRY	0	100	100	100	100
<b>TOTAL DEPARTMENT</b>		<b>\$ 700,420</b>	<b>\$ 511,233</b>	<b>\$ 511,233</b>	<b>\$ 508,569</b>	<b>\$ 554,512</b>

\* REVISED ANNUAL ESTIMATE



**DEPT 100 - NON-DEPT DIRECT**

---

**LINE ITEM DETAIL**

<b>ACCT</b>	<b>DESCRIPTION</b>	<b>ACTUAL 2012</b>	<b>BUDGET</b>		<b>RAE* 2013</b>	<b>BUDGET 2014</b>
			<b>ORIGINAL 2013</b>	<b>AMENDED 2013</b>		
705.00	GAS PURCHASE BASE/COST ADJ	\$ 1,197,194	\$ 1,201,142	\$ 1,201,142	\$ 1,588,957	\$ 1,815,958
860.11	DEBT SERVICE-INTEREST	647	253	253	253	194
860.15	DEBT SERVICE-PRINCIPAL	9,566	1,780	1,780	1,780	1,840
904.00	GROSS REVENUE TAX	169,580	171,901	171,901	207,996	233,909
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 1,376,987</b>	<b>\$ 1,375,076</b>	<b>\$ 1,375,076</b>	<b>\$ 1,798,986</b>	<b>\$ 2,051,901</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 162	\$ 3,500	\$ 3,500	\$ 200	\$ 200
905.00	DEPRECIATION	159,990	0	0	0	0
906.00	INVENTORY ADJUSTMENTS	370	0	0	(956)	0
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 160,522</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ (756)</b>	<b>\$ 200</b>

\* REVISED ANNUAL ESTIMATE

## 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

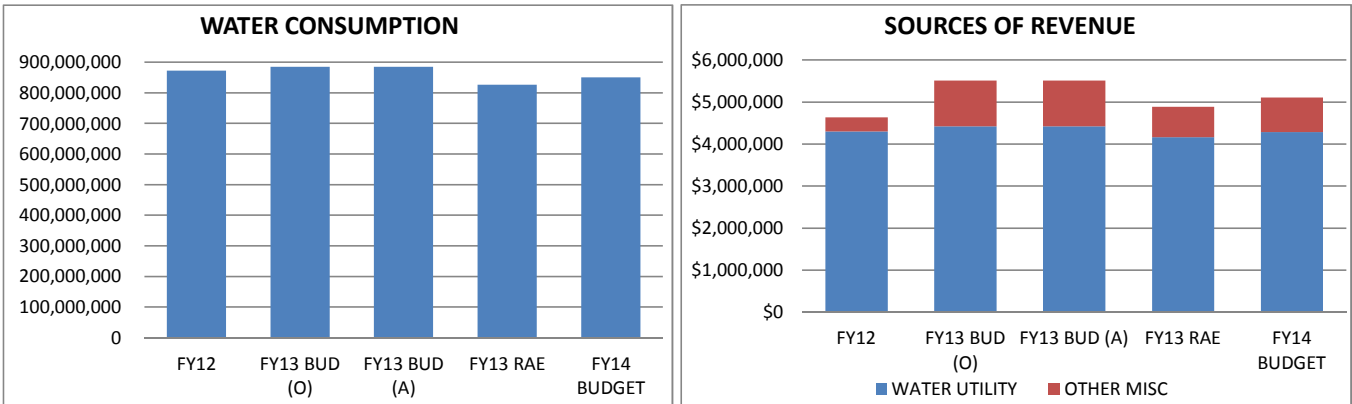
Projected operating resources are estimated at \$5,109,618 for FY14. The primary revenue source is generated by water sales and contributes \$4,292,838 to total operating resources. Other major operating resources are revenues from fire line and line tap charges and interest. Residual bond proceeds from a 2008 debt issue in the amount of \$699,663 is being released from restricted cash in FY14 to cover debt payments on the related issue.

### 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. Economic pressures can also impact water consumption patterns, particularly irrigation usage. The major underlying assumptions in projecting FY14 Water Fund revenues include:

- > No changes in water rates;
- > Water consumption of 851,133,024 gallons based on post-drought conditions; and
- > A 3.2% growth in customer based on historical trends.

Water revenues for FY13 RAE are expected to fall below budget estimates despite dryer weather conditions.



### USES OF OPERATING RESOURCES

Budgeted resource uses total \$4,811,874 and include operating department expenditures, AMR meter project 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

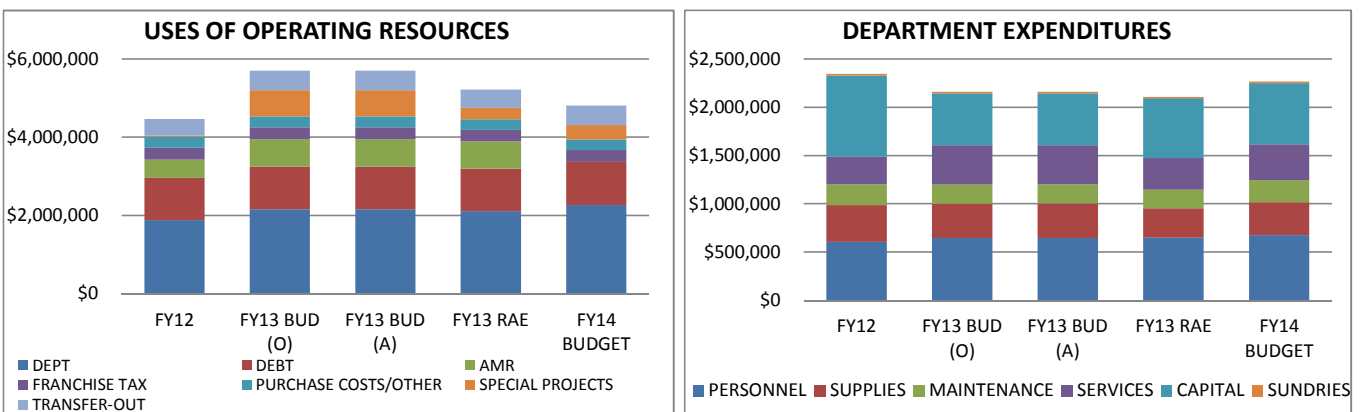
The Water Fund supports the Water Treatment and Water Construction departments. The combined FY14 budgets for these departments are \$2,268,296 which is 4.9% higher than FY13 Budget due to capital projects. At 47%, these department budgets represent the largest use of operating resources. Personnel costs for salaries and benefits account for 30% of department expenditures. There are no other staffing changes anticipated in either department. Approximately 85% of the supplies budget is for chemicals needed in water treatment. Most of the maintenance budget, slightly more than 94%, is for routine plant and utility line maintenance. The service category includes \$229,648 in electricity needed for operating the water treatment facility. The capital budget includes \$475,000 in infrastructure improvements, \$25,000 for water meters and \$99,485 in decision packages.

### Debt Service

The second largest use of operating resources is for debt service. There is \$1,106,244 budgeted for principal and interest payments in FY14. Debt service is the largest non-operating expenditure for the fund. No new debt issue is expected in FY14.

### Inter-Fund Transfers

The Water Fund is projected to transfer \$345,304 to the General Fund and \$154,381 to the Electric Fund in FY14. These transfers are the pro-rated portion of services received by the Water Fund from departments in the General and Electric Funds.



### Franchise Tax

The Water Fund is expected to remit \$300,499 in franchise tax to the General Fund. Franchise tax is calculated at 7% of water utility revenues.

### Purchase Costs

The City of Brenham contracts with the Brazos River Authority and receives water from Lake Somerville. \$265,650 is budgeted for FY14 water purchase costs, consistent with FY13 RAE contract pricing.

## WATER FUND OVERVIEW

### WORKING CAPITAL

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
BEGINNING BALANCE	\$2,118,520	\$2,328,885	\$2,328,885	\$2,328,885	\$1,995,044
NET REVENUES	168,748	(186,812)	(186,812)	(333,841)	297,744
ADJUSTMENTS	41,617	0	0	0	0
SUBTOTAL	210,365	(186,812)	(186,812)	(333,841)	297,744
ENDING BALANCE	2,328,885	2,142,073	2,142,073	1,995,044	2,292,788

\* REVISED ANNUAL ESTIMATE

### DECISION PACKAGES

The following items were presented as Decision Packages and approved by City Council. They are incorporated in department budgets.

DEPT	DESCRIPTION	\$
163 WATER TREATMENT	710.00 Air Compressor	\$ 5,500
	710.00 Flange Spreader (1/2)	3,000
	715.00 Insulated Heating Blankets	19,000
	715.00 New Gate and Operator	10,000
	813.00 Replace 1/2 Ton Truck	25,650
	814.10 Replace RTU at Water Plant	9,786
	814.10 Replace RTU at Lake Sommerville	9,549
164 WATER CONSTRUCTION	710.00 Flange Spreader (1/2)	3,000
	710.00 8" Linestop Valve Insertion Equipment	8,500
	710.00 Crane for Truck Bed	11,000
<b>TOTAL DEPARTMENTS</b>		<b>\$ 104,985</b>

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINICIPAL	INTEREST	TOTAL
2013	616,619	473,005	1,089,624
2014	689,431	416,813	1,106,245
2015	475,426	357,581	833,007
2016	494,505	338,335	832,841
2017	513,755	316,957	830,712
2018	547,763	292,917	840,680
2019	571,263	269,598	840,861
2020	593,875	246,562	840,437
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

## FUND 104 - WATER FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES <sup>1</sup></b>					
UTILITY REVENUES	\$ 4,300,743	\$ 4,423,020	\$ 4,423,020	\$ 4,169,332	\$ 4,292,838
INTEREST EARNED	4,108	3,500	3,500	4,300	4,700
OTHER REVENUE	131,377	105,006	105,006	111,198	112,417
<b>TOTAL REVENUES</b>	<b>4,436,228</b>	<b>4,531,526</b>	<b>4,531,526</b>	<b>4,284,830</b>	<b>4,409,955</b>
<b>OTHER SOURCES <sup>2</sup></b>	<b>203,527</b>	<b>983,640</b>	<b>983,640</b>	<b>601,999</b>	<b>699,663</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>4,639,755</b>	<b>5,515,166</b>	<b>5,515,166</b>	<b>4,886,829</b>	<b>5,109,618</b>
<b>EXPENDITURES</b>					
OPERATING DEPARTMENTS	1,879,880	2,162,858	2,162,858	2,109,697	2,268,296
HIGH PRESSURE PLANE EXPAND <sup>2</sup>	2,372	529,177	529,177	45,000	365,000
VALMONT/SALEM EXTENSION <sup>2</sup>	24,524	143,000	143,000	245,536	0
FRANCHISE TAX	301,052	304,058	304,058	291,853	300,499
DEBT SERVICE <sup>2</sup>	1,085,422	1,089,624	1,089,624	1,089,624	1,106,244
PURCHASE COSTS	265,650	265,650	265,650	265,650	265,650
OTHER	18,990	12,818	12,818	7,941	6,500
<b>TOTAL EXPENDITURES</b>	<b>3,577,890</b>	<b>4,507,185</b>	<b>4,507,185</b>	<b>4,055,301</b>	<b>4,312,189</b>
<b>TRANSFERS-OUT</b>	<b>427,083</b>	<b>494,793</b>	<b>494,793</b>	<b>465,369</b>	<b>499,685</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>4,004,973</b>	<b>5,001,978</b>	<b>5,001,978</b>	<b>4,520,670</b>	<b>4,811,874</b>
<b>NET REVENUES</b>	<b>634,782</b>	<b>513,188</b>	<b>513,188</b>	<b>366,159</b>	<b>297,744</b>
<b>AMR METER PROJECT</b>	<b>466,034</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>0</b>
<b>NET REVENUES AFTER AMR</b>	<b>168,748</b>	<b>(186,812)</b>	<b>(186,812)</b>	<b>(333,841)</b>	<b>297,744</b>
<b>ENDING BALANCE</b>	<b>2,328,885</b>	<b>2,142,073</b>	<b>2,142,073</b>	<b>1,995,044</b>	<b>2,292,788</b>

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> GALLONS SOLD 872,381,300 885,000,000 885,000,000 826,756,630 851,133,024

<sup>2</sup> RESTRICTED CASH FROM 2012 BOND ISSUE USED FOR FUNDING QUALIFIED PROJECTS AND DEBT PAYMENTS.

## WATER FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
601.00	WATER UTIL REVENUES	\$ 4,300,743	\$ 4,423,020	\$ 4,423,020	\$ 4,169,332	\$ 4,292,838
607.00	FIRE LINE	79,586	81,331	81,331	81,898	82,717
650.00	CUSTOMER REPAIR & REPLACE	5,326	0	0	3,000	3,000
651.00	SET METER ON FIRE HYDRANT	2,320	675	675	600	1,000
655.00	LINE TAPS	17,329	21,000	21,000	15,000	15,000
690.00	MISCELLANEOUS UTIL REVENUE	308	1,000	1,000	1,000	1,000
695.00	CAPITAL REIMBURSEMENT	14,000	0	0	0	0
	TOTAL UTILITY REV	4,419,611	4,527,026	4,527,026	4,270,830	4,395,555
710.30	INTEREST-TEXPOOL	2,279	1,800	1,800	2,600	3,000
710.31	INTEREST-TEXSTAR	1,829	1,700	1,700	1,700	1,700
790.00	MISC OTHER REVENUE	1,594	0	0	0	0
790.50	AMORTIZED BOND PREMIUMS	6,806	0	0	0	0
790.60	GAIN/LOSS ON FIXED ASSETS	8,681	0	0	8,700	8,700
790.61	SALE OF NON CAPITAL ASSETS	4,110	1,000	1,000	1,000	1,000
	TOTAL MISC REV	25,299	4,500	4,500	14,000	14,400
<b>TOTAL REVENUES</b>		<b>\$ 4,444,910</b>	<b>\$ 4,531,526</b>	<b>\$ 4,531,526</b>	<b>\$ 4,284,830</b>	<b>\$ 4,409,955</b>
	GALLONS	872,381,300	885,000,000	885,000,000	826,756,630	851,133,024
	AVG MONTHLY CUSTOMERS	7,164	7,177	7,177	7,352	7,592

\* REVISED ANNUAL ESTIMATE



**THIS PAGE INTENTIONALLY LEFT BLANK**





**STAFFING (FTES)**

Water Systems Superintendent	1.00
Chief Operator	1.00
Water Plant Operator	4.00
Maintenance Technician III	0.50
<b>Total</b>	<b>6.50</b>

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 Somerville Lake. The systems storage capacity is 1,100,000 gallons elevated and 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.

**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. This year we will be rehabilitating or replacing some of our pumps and motors to try and be as efficient as possible;
- > Continue to maintain the appearance of the Water Treatment plant and all facilities associated with Water Treatment plant; and
- > Continue training and education of operators to achieve higher licensing. This training expands the knowledge base of operators helping them to operate the plant more efficiently and be more effective problem solvers.

**DEPT 163 - WATER TREATMENT DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 394,445	\$ 411,967	\$ 411,967	\$ 439,294	\$ 437,944
<b>Supplies</b>	353,166	319,542	319,542	276,608	312,834
<b>Maintenance</b>	111,755	91,050	89,500	91,444	131,550
<b>Services</b>	265,682	333,895	333,895	274,053	297,468
<b>Capital</b>	22,986	0	1,550	3,073	90,885
<b>Sundries</b>	7,844	8,556	8,556	7,290	8,449
<b>Total</b>	<b>\$ 1,155,878</b>	<b>\$ 1,165,010</b>	<b>\$ 1,165,010</b>	<b>\$ 1,091,762</b>	<b>\$ 1,279,130</b>
<b>OUTPUTS</b>					
Gallons Pumped from Lake Somerville	1,628M	1,431M	1,431M	1,579M	1,496M
Gallons Treated	1,046M	1,252M	1,252M	1,125M	1,015M
Gallons Delivered	996M	1,014M	1,014M	989M	927M
<b>OUTCOMES</b>					
Water Rating	Superior	Superior	Superior	Superior	Superior
Surface Water Certifications					
Class A (# of employees)	1	1	1	1	2
Class B (# of employees)	1	1	1	1	1
Class C (# of employees)	3	3	3	3	3
Class D (# of employees)	1	1	1	1	0

\* REVISED ANNUAL ESTIMATE

**DEPT 163 - WATER TREATMENT DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 255,099	\$ 265,735	\$ 265,735	\$ 270,059	\$ 276,200
102.00	OVERTIME PAY	26,342	14,000	14,000	35,000	14,000
103.00	OASDI/MEDICARE	20,126	22,183	22,183	22,349	23,021
103.02	MATCHING RETIREMENT	20,410	21,582	21,582	19,536	23,840
105.00	LONGEVITY PAY	3,570	3,820	3,820	3,355	4,180
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
106.00	MEDICAL INSURANCE	58,847	71,611	71,611	75,974	83,382
106.01	LIFE INSURANCE	915	941	941	977	974
106.02	LONG TERM DISABILITY	348	357	357	372	371
107.00	WORKERS' COMPENSATION	5,474	5,738	5,738	5,828	5,953
118.00	ACCRUED COMP TIME	(1,486)	0	0	0	0
201.00	CHEMICALS	329,617	295,000	295,000	255,773	290,000
202.00	FUEL	6,095	8,892	8,892	6,346	6,500
203.00	TOOLS/SMALL EQUIPMENT	643	1,050	1,050	1,000	500
204.00	POSTAGE & FREIGHT	1,405	1,500	1,500	1,407	1,500
205.00	OFFICE SUPPLIES	212	300	300	81	200
206.00	EMPLOYEE RELATIONS	200	500	500	453	500
207.00	REPRODUCTION & PRINTING	1,936	3,000	3,000	2,500	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,145	800	800	779	1,700
210.00	BOTANICAL & AGRICULTURAL	47	100	100	53	100
211.00	CLEANING AND JANITORIAL	637	400	400	573	500
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,870	2,100	2,100	1,982	3,584
213.00	COMMUNICATIONS EQUIPMENT	114	100	100	0	100
220.00	LAB SUPPLIES	7,091	5,000	5,000	4,882	5,000
221.00	SAFETY/FIRST AID SUPPLIES	339	100	100	0	100
223.00	SMALL APPLIANCES	150	200	200	185	50
250.00	OTHER SUPPLIES	665	500	500	594	500
303.00	VEHICLES/LARGE EQUIPMENT	1,693	2,000	2,000	5,000	2,000
304.00	MACHINERY/EQUIPMENT	199	500	500	433	500
309.00	COMMUNICATION/PHOTO EQUIP	265	0	0	0	0
310.00	LAND/GROUNDS	279	500	500	2,232	500
311.00	UTILITY PLANTS	104,346	84,500	84,500	82,446	127,000
312.00	BUILDINGS/APPLIANCES	4,973	3,500	1,950	1,312	1,500
350.00	OTHER MAINTENANCE	0	50	50	21	50

**DEPT 163 - WATER TREATMENT DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 231,412	\$ 265,000	\$ 265,000	\$ 215,637	\$ 229,648
402.00	AUDITS/CONSULTANTS FEES	5,502	18,000	18,000	17,107	25,000
402.15	STATE FEES	15,228	15,300	15,300	15,328	15,500
403.00	TELEPHONE	1,625	1,600	1,600	1,476	1,500
404.00	GAS	379	0	0	0	0
406.50	GARBAGE	677	570	570	574	620
406.60	TRNSF STATION/LANDFILL FEE	30	0	0	0	0
408.00	RENTAL & LEASES	380	1,200	1,200	6,601	1,200
408.10	RENTALS/LEASES-FLEET	0	18,525	18,525	5,000	5,000
424.00	SERVICE CONTRACTS	5,039	5,700	5,700	5,200	5,500
425.00	LABORATORY TEST FEES	4,511	7,000	7,000	7,000	13,000
450.00	OTHER SERVICES	900	1,000	1,000	130	500
702.00	BUILDINGS	0	0	1,550	1,437	0
710.00	MACHINERY/EQUIPMENT	0	0	0	0	8,500
712.00	OFFICE FURNITURE/EQUIPMENT	1,000	0	0	0	0
714.00	RADIOS/RADAR/CAMERAS	0	0	0	0	3,500
715.00	OTHER CAPITAL	4,780	0	0	0	33,900
802.00	BUILDINGS	17,206	0	0	1,636	0
813.00	VEHICLES/LARGE EQUIPMENT	0	0	0	0	25,650
814.10	SCADA/COMMUNICATIONS	0	0	0	0	19,335
901.00	LIAB/CASUALTY INSURANCE	1,928	1,556	1,556	1,749	1,749
908.00	SEMINARS/MEMBERSHIP/TRAVE	5,320	6,000	6,000	5,321	6,000
908.10	MILEAGE	502	1,000	1,000	220	700
950.00	OTHER SUNDRY	94	0	0	0	0
<b>TOTAL DEPARTMENT</b>		<b>\$ 1,155,878</b>	<b>\$ 1,165,010</b>	<b>\$ 1,165,010</b>	<b>\$ 1,091,762</b>	<b>\$ 1,279,130</b>

\* REVISED ANNUAL ESTIMATE



	<b>STAFFING (FTEs)</b>
Crew Leader	1.00
Equipment Operator	1.00
Maintenance Worker I	<u>3.00</u>
<b>Total</b>	<b>5.00</b>

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 140 miles of water lines that have to be maintained by the Water Construction Department. In addition, there are over 7,000 water meters, 2,700 water valves and more than 800 fire hydrants requiring ongoing, routine maintenance. The department is on-call 24 hours a day, 7 days a week and is dedicated to providing a reliable supply of water to all City water customers.

**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;
- > Replace a minimum of 5,000 linear feet of water lines with PVC for water loss prevention;
- > Install new water taps and water lines for anticipated City growth; and
- > With several new employees, it is a goal to get them licensed with TCEQ and to continue the training and education of current employees.

**DEPT 164 - WATER CONSTRUCTION DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 210,934	\$ 235,445	\$ 235,445	\$ 209,993	\$ 237,586
<b>Supplies</b>	30,445	35,207	38,207	30,147	28,775
<b>Maintenance</b>	102,378	107,550	107,550	99,137	98,800
<b>Services</b>	20,741	72,120	72,120	53,233	72,700
<b>Capital</b>	819,155	540,000	537,000	617,647	542,500
<b>Sundries</b>	6,383	7,526	7,526	7,778	8,805
<b>Total</b>	<b>\$ 1,190,036</b>	<b>\$ 997,848</b>	<b>\$ 997,848</b>	<b>\$ 1,017,935</b>	<b>\$ 989,166</b>
<b>OUTPUTS</b>					
New Lines Laid (in feet)	3,190	1,000	1,000	3,530	7,000
Lines Replaced (in feet)	730	1,000	1,000	4,200	600
# of Service Calls	1,119	1,000	1,000	1,100	1,150
# of Water Taps Installed	119	100	100	65	21
# of Painted Fire Hydrants	670	200	200	225	13
Change Out of Fire Hydrants	6	10	10	3	8
Change Out of Water Meters	680	700	700	3,005	50

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

**DEPT 164 - WATER CONSTRUCTION DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 138,077	\$ 144,379	\$ 144,379	\$ 138,087	\$ 148,922
102.00	OVERTIME PAY	11,780	10,300	10,300	8,000	10,300
103.00	OASDI/MEDICARE	11,368	12,504	12,504	11,400	12,761
103.02	MATCHING RETIREMENT	10,737	12,197	12,197	9,566	13,245
105.00	LONGEVITY PAY	815	2,578	2,578	883	1,271
105.03	STANDBY	6,002	6,150	6,150	6,150	6,150
106.00	MEDICAL INSURANCE	32,644	43,507	43,507	32,390	41,018
106.01	LIFE INSURANCE	408	510	510	459	528
106.02	LONG TERM DISABILITY	154	194	194	174	200
107.00	WORKERS' COMPENSATION	2,996	3,126	3,126	2,884	3,191
118.00	ACCRUED COMP TIME	(4,047)	0	0	0	0
201.00	CHEMICALS	194	200	200	200	200
202.00	FUEL	15,538	19,582	19,582	15,000	15,000
203.00	TOOLS/SMALL EQUIPMENT	3,620	5,150	8,150	5,900	4,400
204.00	POSTAGE & FREIGHT	93	25	25	29	50
205.00	OFFICE SUPPLIES	358	200	200	200	200
206.00	EMPLOYEE RELATIONS	761	750	750	748	750
207.00	REPRODUCTION & PRINTING	471	600	600	660	600
208.00	CLOTHING/PERS PROTECTIVE EQUIP	3,304	3,350	3,350	3,350	3,200
209.00	EDUCATIONAL	0	0	0	79	0
210.00	BOTANICAL & AGRICULTURAL	158	200	200	150	150
211.00	CLEANING AND JANITORIAL	919	800	800	625	650
212.00	COMPUTER EQUIPMENT & SUPPLIES	7	900	900	885	1,300
213.00	COMMUNICATIONS EQUIPMENT	28	0	0	0	150
218.00	PHOTOGRAPHY	132	50	50	50	125
221.00	SAFETY/FIRST AID SUPPLIES	1,966	1,500	1,500	1,009	1,000
223.00	SMALL APPLIANCES	0	900	900	0	0
250.00	OTHER SUPPLIES	2,896	1,000	1,000	1,262	1,000
301.00	UTILITY LINES	89,232	100,000	100,000	90,000	90,000
303.00	VEHICLES/LARGE EQUIPMENT	9,154	5,000	5,000	7,000	7,000
304.00	MACHINERY/EQUIPMENT	1,461	700	700	657	700
308.00	METERS	90	100	100	0	100
310.00	LAND/GROUNDS	0	0	0	95	0
312.00	BUILDINGS/APPLIANCES	1,343	500	500	885	500
350.00	OTHER MAINTENANCE	1,098	1,250	1,250	500	500

**DEPT 164 - WATER CONSTRUCTION DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 5,288	\$ 2,400	\$ 2,400	\$ 6,000	\$ 6,076
402.00	AUDITS/CONSULTANTS FEES	5,538	1,500	1,500	0	1,000
402.80	SPECIAL SERVICES-HYDRANT SURV	0	0	0	0	32,000
403.00	TELEPHONE	802	725	725	755	750
404.00	GAS	649	700	700	649	799
405.00	WATER	212	200	200	205	200
406.00	SEWER	214	250	250	204	200
406.50	GARBAGE	534	570	570	574	575
406.60	TRNSF STATION/LANDFILL FEE	332	0	0	5	0
408.00	RENTAL & LEASES	6,680	0	0	159	200
408.10	RENTALS/LEASES-FLEET	0	40,185	40,185	28,788	30,000
422.00	CONTRACT LABOR	0	25,000	25,000	15,000	0
424.00	SERVICE CONTRACTS	347	90	90	764	700
450.00	OTHER SERVICES	145	500	500	130	200
702.00	BUILDINGS	4,132	0	0	0	0
710.00	MACHINERY/EQUIPMENT	0	16,500	13,500	14,077	22,500
712.00	OFFICE FURNITURE/EQUIPMENT	1,000	0	0	0	0
802.00	BUILDINGS	0	15,000	15,000	15,000	0
804.00	UTILITY LINES	172,241	400,000	400,000	531,002	400,000
804.10	UTILITY LINE-CONTINGENCY	114,510	75,000	75,000	10,860	75,000
808.00	METERS	27,030	20,000	20,000	5,144	25,000
808.01	AMR METERS	466,034	0	0	0	0
808.10	SVC INSTALL	18,304	13,500	13,500	41,564	20,000
810.00	MACHINERY/EQUIPMENT	15,904	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	2,690	2,026	2,026	2,005	2,005
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,379	5,000	5,000	4,991	6,000
908.10	MILEAGE	314	500	500	782	800
<b>TOTAL DEPARTMENT</b>		<b>\$ 1,190,036</b>	<b>\$ 997,848</b>	<b>\$ 997,848</b>	<b>\$ 1,017,935</b>	<b>\$ 989,166</b>

\* REVISED ANNUAL ESTIMATE



**DEPT 100 - NON-DEPT DIRECT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
421.00	BOND PAYING AGENT FEES	\$ 1,000	\$ 818	\$ 818	\$ 1,000	\$ 1,000
421.20	BOND ISSUANCE COSTS	0	0	0	0	0
708.00	WATER PURCHASED	265,650	265,650	265,650	265,650	265,650
850.10	DEVELOPERS REIMBURSEMENT	0	0	0	0	0
860.11	DEBT SERVICE-INTEREST	482,405	473,005	473,005	473,005	416,813
860.15	PRINCIPAL-DEBT SERVICE	603,017	616,619	616,619	616,619	689,431
860.30	RENO SETTLEMENT PAYMENTS	0	0	0	0	0
860.40	LITIGATION SETTLEMENT	0	0	0	0	0
904.00	GROSS REVENUE TAX	301,052	304,058	304,058	291,853	300,499
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 1,653,124</b>	<b>\$ 1,660,150</b>	<b>\$ 1,660,150</b>	<b>\$ 1,648,127</b>	<b>\$ 1,673,393</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 6,532	\$ 12,000	\$ 12,000	\$ 6,000	\$ 5,500
905.00	DEPRECIATION	776,152	0	0	0	0
905.50	AMORTIZED ISSUANCE COSTS	9,674	0	0	0	0
905.55	AMORTIZED CHARGES	5,942	0	0	0	0
906.00	INVENTORY ADJUSTMENTS	11,458	0	0	941	0
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 809,757</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 6,941</b>	<b>\$ 5,500</b>

\* REVISED ANNUAL ESTIMATE

## 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 wastewater rates and other customer charges.

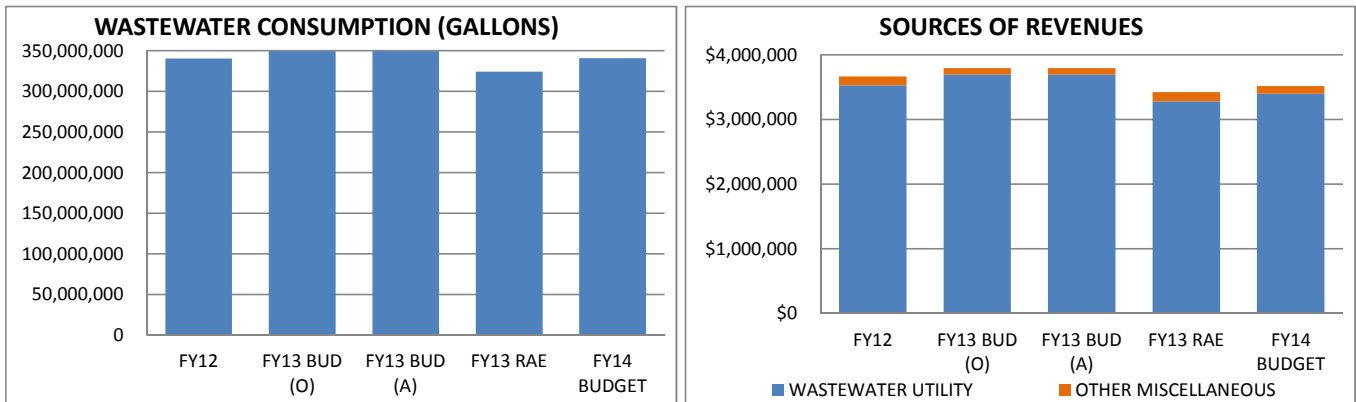
### OPERATING RESOURCES

Projected operating resources are estimated at \$3,521,212 for FY14. The primary revenue source is generated by wastewater sales and contributes \$3,400,605 to total operating resources. Other major operating resources are revenues from sewage accepted at the plant, line taps, and interest.

### Revenues

Revenue projections for wastewater are based on factors such as historical gallons processed and wastewater rates for all customer classes except residential. 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. The major underlying assumptions in projecting FY14 Wastewater Fund revenues include:

- > No changes in wastewater rates; and
- > A 1% in commercial/industrial gallons processed based on historical trends.



### USES OF OPERATING RESOURCES

Budgeted resource uses total \$3,514,450 and include operating department expenditures, debt service payments, transfers to the General, Electric and payment of franchise taxes to the General Fund.

## WASTEWATER FUND OVERVIEW

### Department Expenditures

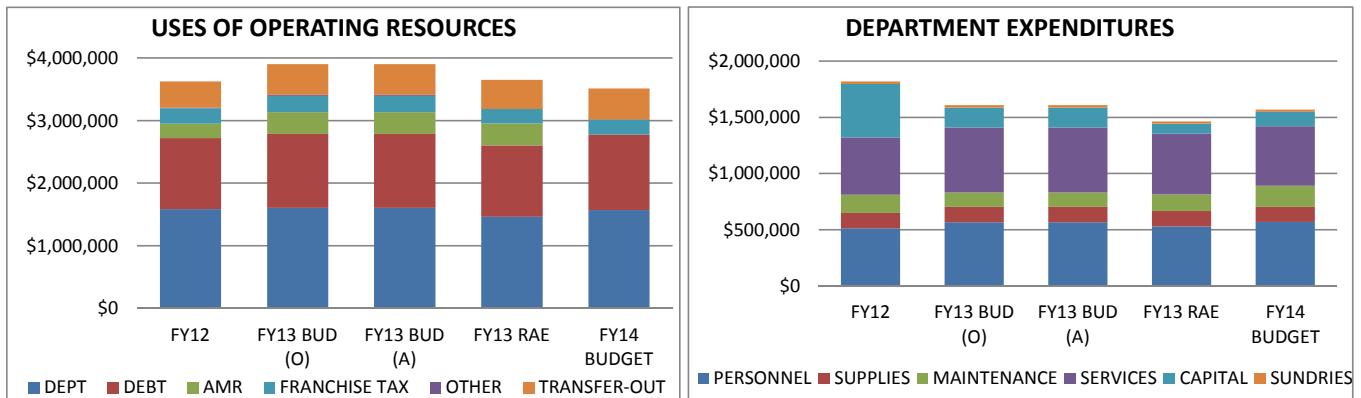
The Wastewater Fund supports the Wastewater Construction and Wastewater Treatment departments. The combined FY14 budgets for these departments are \$1,570,951 which is 2.4% lower than FY13 Budget. At 52%, these department budgets represent the largest use of operating resources. Personnel costs for salaries and benefits account for 36% of department expenditures. There are no staffing changes anticipated in either department. Almost 64% of the supplies budget is for chemicals needed in wastewater treatment. Most of the maintenance budget (almost 87.7%) is for routine plant and utility line maintenance. The service category includes \$450,669 in electricity needed for operating the wastewater treatment facility. The capital budget includes \$90,000 in infrastructure improvements and \$36,436 in decision packages.

### Debt Service

The second largest use of operating resources is for debt service. There is \$1,207,024 budgeted for principal and interest payments in FY14 which includes a new capital lease for the purchase of a jet vacuum truck. Debt service is the largest non-operating expenditure for the fund.

### Inter-Fund Transfers

The Wastewater Fund is projected to transfer \$340,851 to the General Fund and \$153,582 to the Electric Fund in FY14. 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 \$238,042 in franchise tax to the General Fund. Franchise tax is calculated at 7% of Wastewater utility revenues.

## WASTEWATER FUND OVERVIEW

### WORKING CAPITAL

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
BEGINNING BALANCE	573,812	633,859	633,859	633,859	405,409
NET REVENUES	37,879	(101,906)	(101,906)	(228,450)	6,762
ADJUSTMENTS	22,168	0	0	0	0
SUBTOTAL	60,047	(101,906)	(101,906)	(228,450)	6,762
ENDING BALANCE	633,859	531,953	531,953	405,409	412,171

\* REVISED ANNUAL ESTIMATE

### DECISION PACKAGES

The following items were presented as Decision Packages and approved by City Council. They are incorporated in department budgets.

DEPT	DESCRIPTION	\$
166 WW TREATMENT	813.00 Replace 3/4 Ton Truck	\$ 26,650
	814.10 Replace RTU at Wastewater Plant	9,786
<b>TOTAL DEPARTMENTS</b>		<b>\$ 36,436</b>

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
2013	891,467	249,549	1,141,016
2014	888,672	255,049	1,143,721
2015	1,007,108	308,863	1,315,971
2016	1,035,077	278,485	1,313,562
2017	1,061,938	244,060	1,305,998
2018	1,125,472	204,327	1,329,799
2019	1,233,894	166,507	1,400,401
2020	1,265,464	123,445	1,388,909
2021	1,331,653	77,127	1,408,780

## FUND 105 - WASTEWATER FUND SUMMARY

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
UTILITY REVENUES <sup>1</sup>	\$ 3,529,850	\$ 3,696,079	\$ 3,696,079	\$ 3,281,196	\$ 3,400,605
WASTEHAULERS	63,137	70,000	70,000	64,000	64,000
RECLAIMED WATER	5,152	0	0	16,027	16,107
ANCILLARY REVENUES	29,350	31,000	31,000	31,872	31,700
INTEREST EARNED	1,790	1,650	1,650	2,050	2,300
CAPITAL REIMBURSEMENT	23,500	0	0	0	0
OTHER REVENUE	1,131	700	700	29,127	6,500
<b>TOTAL REVENUES</b>	<b>3,653,911</b>	<b>3,799,429</b>	<b>3,799,429</b>	<b>3,424,272</b>	<b>3,521,212</b>
<b>TRANSFER-IN BCDC</b>	<b>11,956</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>3,665,867</b>	<b>3,799,429</b>	<b>3,799,429</b>	<b>3,424,272</b>	<b>3,521,212</b>
<b>EXPENDITURES</b>					
OPERATING DEPARTMENTS	1,588,249	1,610,368	1,610,368	1,465,224	1,570,951
FRANCHISE TAX	247,088	258,726	258,726	229,684	238,042
DEBT SERVICE	1,131,278	1,177,640	1,177,640	1,141,016	1,207,024
OTHER	7,128	15,000	15,000	1,141	4,000
<b>TOTAL EXPENDITURES</b>	<b>2,973,743</b>	<b>3,061,734</b>	<b>3,061,734</b>	<b>2,837,065</b>	<b>3,020,017</b>
<b>TRANSFERS-OUT</b>	<b>422,561</b>	<b>489,601</b>	<b>489,601</b>	<b>465,657</b>	<b>494,433</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>3,396,304</b>	<b>3,551,335</b>	<b>3,551,335</b>	<b>3,302,722</b>	<b>3,514,450</b>
<b>NET REVENUES</b>	<b>269,562</b>	<b>248,094</b>	<b>248,094</b>	<b>121,550</b>	<b>6,762</b>
<b>AMR METER PROJECT</b>	<b>231,683</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>0</b>
<b>NET REVENUES AFTER AMR</b>	<b>37,879</b>	<b>(101,906)</b>	<b>(101,906)</b>	<b>(228,450)</b>	<b>6,762</b>
<b>ENDING BALANCE</b>	<b>633,859</b>	<b>531,953</b>	<b>531,953</b>	<b>405,409</b>	<b>412,171</b>
* REVISED ANNUAL ESTIMATE					
<sup>1</sup> COMMERCIAL/INDUSTRIAL GALLONS	340,551,800	349,454,575	349,454,575	324,397,596	340,617,476

## WASTEWATER FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
604.00	SEWER UTIL REVENUES	\$ 3,529,850	\$ 3,696,079	\$ 3,696,079	\$ 3,281,196	\$ 3,400,605
650.00	CUSTOMER REPAIR & REPLACE	0	1,000	1,000	168	200
655.00	LINE TAPS	9,045	10,000	10,000	10,000	10,000
665.00	RECLAIMED WATER SALES	5,152	0	0	16,027	16,107
675.00	SEWAGE ACCEPTED AT PLANT	63,137	70,000	70,000	64,000	64,000
678.00	CLASS A BIO SOLID SALES	18,885	20,000	20,000	20,000	20,000
690.00	MISCELLANEOUS UTIL REVENUE	1,420	0	0	1,704	1,500
695.00	CAPITAL REIMBURSEMENT	23,500	0	0	0	0
	TOTAL UTILITY REV	3,650,989	3,797,079	3,797,079	3,393,095	3,512,412
710.30	INTEREST-TEXPOOL	498	550	550	250	300
710.31	TEXSTAR INTEREST	1,292	1,100	1,100	1,800	2,000
720.00	INSURANCE PROCEEDS	0	0	0	1,278	0
790.00	MISC OTHER REVENUE	450	700	700	1,000	1,000
790.50	AMORTIZED BOND PREMIUMS	16,631	0	0	0	0
790.60	GAIN/LOSS ON FIXED ASSETS	0	0	0	21,349	0
790.61	SALE OF NON CAPITAL ASSETS	681	0	0	5,500	5,500
	TOTAL MISC REV	19,553	2,350	2,350	31,177	8,800
<b>TOTAL REVENUES</b>		<b>\$ 3,670,542</b>	<b>\$ 3,799,429</b>	<b>\$ 3,799,429</b>	<b>\$ 3,424,272</b>	<b>\$ 3,521,212</b>
GALLONS PROCESSED		340,551,800	349,454,575	349,454,575	324,397,596	340,617,476
AVG MONTHLY CUSTOMERS		6,434	6,556	6,556	6,534	6,583

\* REVISED ANNUAL ESTIMATE



**THIS PAGE INTENTIONALLY LEFT BLANK**





**STAFFING (FTEs)**

Crew Leader	1.00
Equipment Operator	1.00
Customer Service Technician	1.00
Maintenance Worker I	2.00
	5.00
<b>Total</b>	<b>5.00</b>

The Wastewater Construction Department is responsible for maintenance, repairs, and new construction on the wastewater system. Wastewater lines must be in good condition to ensure movement of waste from Brenham businesses and households to the wastewater treatment plant. The department continuously inspects wastewater lines to prevent any overflows or wastewater spills. The proper maintenance of the City’s wastewater system is imperative for a safe and healthy environment. There are over 137 miles of wastewater lines that have to be maintained by the Wastewater Construction Department. The department services more than 6,200 customers.

**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 wastewater 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 wastewater services for anticipated City growth;
- > Conduct in-house “smoke” testing to detect any inflow or infiltration problems; and
- > Continue with the wastewater line video program to determine the extent of damage to wastewater lines.

**DEPT 165 - WASTEWATER CONSTRUCTION DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 226,943	\$ 254,153	\$ 254,153	\$ 246,876	\$ 261,235
<b>Supplies</b>	25,024	30,024	30,024	26,892	25,050
<b>Maintenance</b>	65,510	66,250	66,250	67,750	63,750
<b>Services</b>	8,502	75,716	75,716	7,750	7,750
<b>Capital</b>	392,836	159,803	159,803	85,469	92,000
<b>Sundries</b>	4,662	4,793	4,793	4,843	5,843
<b>Total</b>	<b>\$ 723,477</b>	<b>\$ 590,740</b>	<b>\$ 590,740</b>	<b>\$ 439,580</b>	<b>\$ 455,628</b>
<b>OUTPUTS</b>					
New Lines Laid (in feet)	1,570	1,500	1,500	3,800	10,000
Lines Replaced (in feet)	870	600	600	2,000	600
# of Service Calls	399	400	400	450	500
# of Sewer Taps Installed	68	100	100	100	100
Smoke Testing	50,000'	50,000'	50,000'	0	50,000'
# of Manholes Rehabilitated	54	54	54	11	50
# of New Manholes Installed	5	5	5	13	15

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

**DEPT 165 - WASTEWATER CONSTRUCTION DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 151,275	\$ 163,143	\$ 163,143	\$ 160,635	\$ 164,338
102.00	OVERTIME PAY	5,197	7,300	7,300	6,000	6,000
103.00	OASDI/MEDICARE	12,240	13,865	13,865	13,005	13,932
103.02	MATCHING RETIREMENT	11,912	13,524	13,524	11,302	14,461
105.00	LONGEVITY PAY	3,900	4,118	4,118	3,525	4,142
105.03	STANDBY	7,302	6,500	6,500	7,200	7,200
106.00	MEDICAL INSURANCE	33,441	42,447	42,447	41,992	47,900
106.01	LIFE INSURANCE	519	579	579	581	584
106.02	LONG TERM DISABILITY	199	219	219	220	221
107.00	WORKERS' COMPENSATION	2,289	2,458	2,458	2,416	2,457
118.00	ACCRUED COMP TIME	(1,331)	0	0	0	0
202.00	FUEL	16,954	16,624	16,624	16,936	17,000
203.00	TOOLS/SMALL EQUIPMENT	2,519	2,100	2,100	2,100	2,000
204.00	POSTAGE & FREIGHT	65	100	100	6	100
205.00	OFFICE SUPPLIES	228	250	250	250	250
206.00	EMPLOYEE RELATIONS	355	300	300	350	350
207.00	REPRODUCTION & PRINTING	9	1,200	1,200	0	0
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,967	2,500	2,500	2,500	2,500
210.00	BOTANICAL & AGRICULTURAL	49	200	200	200	200
211.00	CLEANING AND JANITORIAL	607	600	600	700	700
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	2,800	2,800	2,800	0
213.00	COMMUNICATIONS EQUIPMENT	38	150	150	50	50
221.00	SAFETY/FIRST AID SUPPLIES	240	2,000	2,000	500	1,400
250.00	OTHER SUPPLIES	993	1,200	1,200	500	500
301.00	UTILITY LINES	41,898	55,000	55,000	55,000	55,000
303.00	VEHICLES/LARGE EQUIPMENT	22,753	10,000	10,000	12,000	7,500
304.00	MACHINERY/EQUIPMENT	796	1,000	1,000	500	1,000
312.00	BUILDINGS/APPLIANCES	63	0	0	0	0
350.00	OTHER MAINTENANCE	0	250	250	250	250

**DEPT 165 - WASTEWATER CONSTRUCTION DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
402.00	AUDITS/CONSULTANTS FEES	\$ 1,695	\$ 3,000	\$ 3,000	\$ 2,000	\$ 2,000
402.80	SPECIAL SERVICES-SMOKE TESTING	610	0	0	0	0
403.00	TELEPHONE	801	750	750	750	750
408.00	RENTAL & LEASES	972	2,846	2,846	0	0
408.10	RENTALS/LEASES-FLEET	0	68,670	68,670	5,000	5,000
424.00	SERVICE CONTRACTS	0	450	450	0	0
450.00	OTHER SERVICES	4,424	0	0	0	0
710.00	MACHINERY/EQUIPMENT	3,100	0	0	0	2,000
804.00	UTILITY LINES	12,803	74,303	74,303	60,000	65,000
804.10	UTILITY LINE-CONTINGENCY	140,968	80,000	80,000	23,969	20,000
808.01	AMR METERS	231,683	0	0	0	0
808.10	SVC INSTALL	4,282	5,500	5,500	1,500	5,000
901.00	LIAB/CASUALTY INSURANCE	3,551	2,793	2,793	2,543	2,543
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,110	2,000	2,000	2,000	3,000
908.10	MILEAGE	0	0	0	300	300
<b>TOTAL DEPARTMENT</b>		<b>\$ 723,477</b>	<b>\$ 590,740</b>	<b>\$ 590,740</b>	<b>\$ 439,580</b>	<b>\$ 455,628</b>

\* REVISED ANNUAL ESTIMATE



	<b>STAFFING (FTES)</b>
Wastewater Systems Superintendent	1.00
Chief Plant Operator	1.00
Wastewater Plant Operator	2.00
Maintenance Tech III	0.50
	<hr/>
<b>Total</b>	<b>4.50</b>

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 wastewater 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 as soil enhancer to local farmers and ranchers.

**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.

**DEPT 166 - WASTEWATER TREATMENT DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 287,897	\$ 312,984	\$ 312,984	\$ 284,450	\$ 309,596
<b>Supplies</b>	110,590	108,173	108,173	108,057	108,384
<b>Maintenance</b>	97,600	59,800	59,800	82,765	125,500
<b>Services</b>	500,856	503,450	503,450	532,942	519,584
<b>Capital</b>	82,189	17,707	17,707	1,607	36,436
<b>Sundries</b>	17,323	17,514	17,514	15,823	15,823
<b>Total</b>	<b>\$ 1,096,455</b>	<b>\$ 1,019,628</b>	<b>\$ 1,019,628</b>	<b>\$ 1,025,644</b>	<b>\$ 1,115,323</b>
<b>OUTPUTS</b>					
Gallons Treated Sewage	664M	740M	550M	700M	740M
Cubic Yards of Sludge Treated	5,128	5,500	2,000	3,000	5,500
Waste Haulers (gallons)	655,000	650,000	600,010	650,000	650,000
Annual Average Flow Effluent (MGD <sup>1</sup> )	1.94M	2.0M	1.8M	1.8M	2.1M
2 Hour peak Flow (GPM <sup>2</sup> )	4,513	4,600	4,600	4,800	5,000

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> MILLION GALLONS PER DAY

<sup>2</sup> GALLONS PER MINUTE

**DEPT 166 - WASTEWATER TREATMENT DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 200,757	\$ 209,452	\$ 209,452	\$ 189,531	\$ 196,618
102.00	OVERTIME PAY	4,466	5,500	5,500	5,500	5,500
103.00	OASDI/MEDICARE	16,634	17,978	17,978	15,807	16,839
103.02	MATCHING RETIREMENT	15,812	17,475	17,475	13,279	17,550
105.00	LONGEVITY PAY	3,745	5,275	5,275	2,065	2,495
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
105.03	STANDBY	8,755	8,300	8,300	9,000	9,000
106.00	MEDICAL INSURANCE	34,740	38,686	38,686	39,385	51,328
106.01	LIFE INSURANCE	742	737	737	665	695
106.02	LONG TERM DISABILITY	282	282	282	253	264
107.00	WORKERS' COMPENSATION	3,158	3,299	3,299	3,121	3,284
118.00	ACCRUED COMP TIME	(5,994)	0	0	0	0
201.00	CHEMICALS	87,370	85,000	85,000	85,000	85,000
202.00	FUEL	12,704	13,923	13,923	13,557	13,500
203.00	TOOLS/SMALL EQUIPMENT	1,290	800	800	800	800
204.00	POSTAGE & FREIGHT	158	100	100	200	200
205.00	OFFICE SUPPLIES	29	150	150	150	200
206.00	EMPLOYEE RELATIONS	303	500	500	500	500
207.00	REPRODUCTION & PRINTING	1,044	600	600	1,000	1,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,153	1,800	1,800	1,800	2,000
210.00	BOTANICAL & AGRICULTURAL	0	300	300	300	300
211.00	CLEANING AND JANITORIAL	848	700	700	700	700
212.00	COMPUTER EQUIPMENT & SUPPLIES	255	600	600	1,000	734
213.00	COMMUNICATIONS EQUIPMENT	658	150	150	150	150
220.00	LAB SUPPLIES	2,391	1,650	1,650	1,650	2,050
221.00	SAFETY/FIRST AID SUPPLIES	947	1,400	1,400	750	750
250.00	OTHER SUPPLIES	441	500	500	500	500

**DEPT 166 - WASTEWATER TREATMENT DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 14,730	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
304.00	MACHINERY/EQUIPMENT	426	950	950	950	950
309.00	COMMUNICATION/PHOTO EQUIP	0	300	300	0	0
310.00	LAND/GROUNDS	0	1,000	1,000	0	0
311.00	UTILITY PLANTS	51,297	21,000	21,000	33,631	61,000
312.00	BUILDINGS/APPLIANCES	241	350	350	350	350
322.00	LIFT STATION MAINTENANCE	29,617	30,000	30,000	38,542	50,000
322.10	PRE-TREATMENT/FLOWMETER	1,289	1,200	1,200	4,292	8,200
401.00	ELECTRICAL	446,990	450,000	450,000	472,457	450,669
402.00	AUDITS/CONSULTANTS FEES	700	2,000	2,000	2,000	2,000
402.15	STATE FEES	15,668	16,000	16,000	16,294	19,015
403.00	TELEPHONE	1,855	1,600	1,600	1,832	1,900
405.00	WATER	827	850	850	759	800
408.10	RENTALS/LEASES-FLEET	0	0	0	1,100	1,000
409.00	ADVERTISEMENTS/LEGAL NOTICES	0	0	0	2,500	1,500
424.00	SERVICE CONTRACTS	4,783	4,600	4,600	7,600	5,300
425.00	LABORATORY TEST FEES	29,139	28,000	28,000	28,000	37,000
450.00	OTHER SERVICES	895	400	400	400	400
705.00	UTILITY PLANTS-NON CAPITAL	0	10,000	10,000	1,607	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	1,397	0	0	0	0
715.00	OTHER CAPITAL	21,615	7,707	7,707	0	0
806.00	TANKS/ LIFT STATIONS	59,177	0	0	0	0
813.00	VEHICLES	0	0	0	0	26,650
814.10	SCADA/COMMUNICATIONS	0	0	0	0	9,786
901.00	LIAB/CASUALTY INSURANCE	15,932	15,914	15,914	14,223	14,223
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,005	1,200	1,200	1,200	1,200
908.10	MILEAGE	319	400	400	400	400
950.00	OTHER SUNDRY	67	0	0	0	0
<b>TOTAL DEPARTMENT</b>		<b>\$ 1,096,455</b>	<b>\$ 1,019,628</b>	<b>\$ 1,019,628</b>	<b>\$ 1,025,644</b>	<b>\$ 1,115,323</b>

\* REVISED ANNUAL ESTIMATE



**DEPT 100 - NON-DEPT DIRECT**

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
860.11	DEBT SERVICE-INTEREST	\$ 271,770	\$ 261,151	\$ 261,151	\$ 249,549	\$ 260,904
860.15	PRINCIPAL-DEBT SERVICE	859,508	916,489	916,489	891,467	946,120
904.00	GROSS REVENUE TAX	247,088	258,726	258,726	229,684	238,042
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 1,378,366</b>	<b>\$ 1,436,366</b>	<b>\$ 1,436,366</b>	<b>\$ 1,370,700</b>	<b>\$ 1,445,066</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 3,069	\$ 15,000	\$ 15,000	\$ 3,000	\$ 3,000
905.00	DEPRECIATION	816,265	0	0	0	0
905.50	AMORTIZED BOND COSTS	23,785	0	0	0	0
905.53	AMORTIZED BOND DISCOUNT	771	0	0	0	0
905.55	AMORTIZED CHARGES	85,764	0	0	0	0
906.00	INVENTORY ADJUSTMENTS	4,060	0	0	(1,859)	1,000
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 933,714</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 1,141</b>	<b>\$ 4,000</b>

\* REVISED ANNUAL ESTIMATE

## 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.

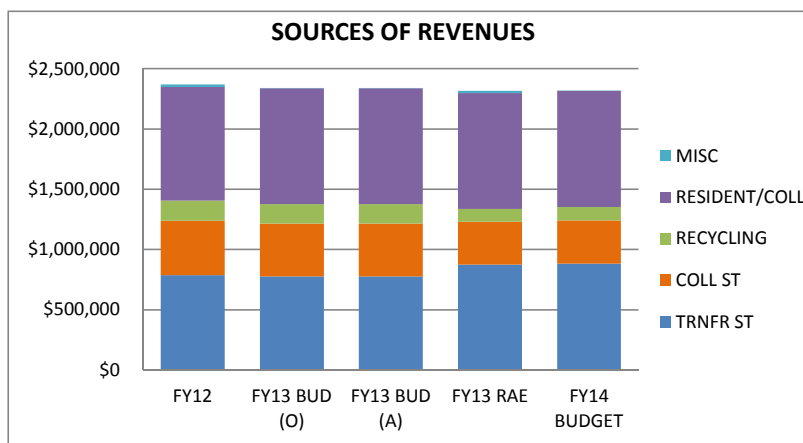
### OPERATING RESOURCES

For FY14 Budget, total projected operating resources are estimated at \$2,320,072. 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. Garbage revenue is projected at \$964,297 for FY14. There is a pass through charge for collection service of \$1,010,000 provided by Texas Commercial Waste Management. The second largest revenue source is from Transfer Station fees which are expected to generate \$884,000 or 38.1% of 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 \$359,000 and the Recycling Center is expected to generate \$110,000 for FY14. The major underlying assumptions in projecting FY14 Sanitation Fund revenues include:

- > Stable markets for recycle material; and
- > A 0.6% growth in residential customer based on historical trends.



### USES OF OPERATING RESOURCES

Budgeted resource uses total \$2,395,421. Uses include operating department expenditures, transfers to the General and Electric funds, debt payments and payment of franchise taxes.

## SANITATION FUND OVERVIEW

### Department Expenditures

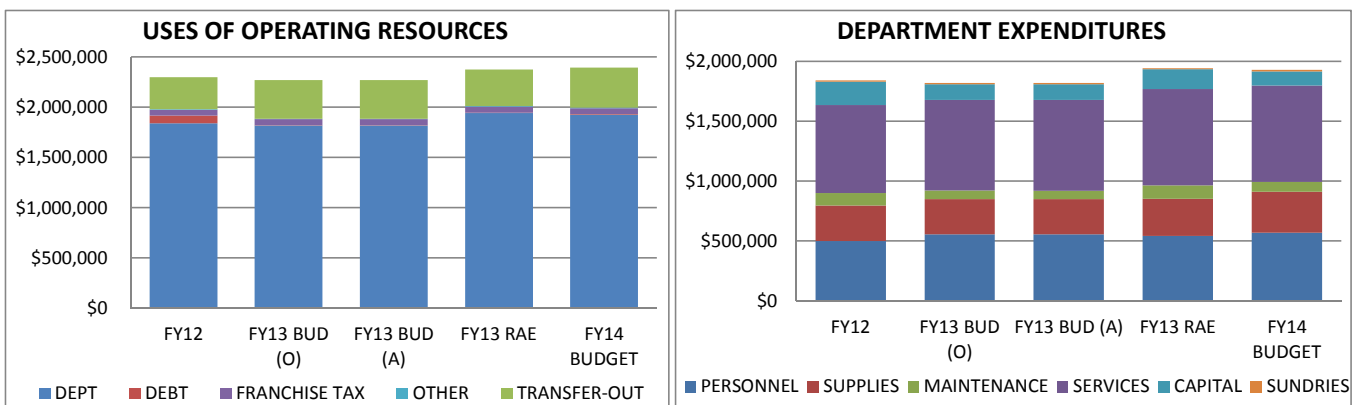
There are four operating departments within the Sanitation Fund - Transfer Station, Collection Station, Recycling Center and Sanitation (Residential) Collection. The combined FY14 budgets for these departments are \$1,929,165. These department budgets account for 80.5% operating resource uses. Personnel costs for salaries and benefits account for 29.5% of department expenditures. There are no staffing changes anticipated in any department. The supplies and maintenance budgets account for 17.7% and 4.3%, respectively, of overall department expenditures. The most significant budget category is services, with are made up of 41.7% of the total fund budget. The services category is inflated by the \$1,010,000 commercial collection charge from Texas Commercial Waste Management. Capital budgets include \$108,000 in funded Decision Packages.

### Debt Service

Outstanding Sanitation Fund debt service consists of capital lease payments for trash trucks and BVWAC radios. There is \$3,549 budgeted for principal and interest payments in FY14.

### Inter-Fund Transfers

The Sanitation Fund is projected to transfer \$300,158 to the General Fund and \$61,999 to the Electric Fund in FY14. These transfers reimburse funds for shared service costs incurred on behalf of sanitation operations.



## SANITATION FUND OVERVIEW

### WORKING CAPITAL

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
BEGINNING BALANCE	720,040	864,874	864,874	864,874	806,760
NET REVENUES	70,163	67,661	67,661	(58,114)	(75,349)
CAFR ADJUSTMENTS	74,671	0	0	0	0
SUBTOTAL	144,834	67,661	67,661	(58,114)	(75,349)
ENDING BALANCE	864,874	932,535	932,535	806,760	731,411

\* REVISED ANNUAL ESTIMATE

### DECISION PACKAGES

The following items were presented as Decision Packages and approved by City Council. They are incorporated in department budgets.

DEPT	DESCRIPTION	\$
042 TRANSFER STATION	212.00 Upgrade Wasteworks (1/2)	\$ 5,000
	813.00 Haul Trailer	68,000
043 COLLECTION STATION	212.00 Upgrade Wasteworks (1/2)	5,000
140 RECYCLING	714.00 Camera	10,000
	802.00 Building	20,000
<b>TOTAL DEPARTMENTS</b>		<b>\$ 108,000</b>

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
2013	3,107	443	3,550
2014	3,211	338	3,550
2015	3,319	231	3,550
2016	3,430	120	3,550
2017	1,758	17	1,775

**FUND 106 - SANITATION FUND SUMMARY**

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
TRANSFER STATION	\$ 789,972	\$ 779,000	\$ 779,000	\$ 877,300	\$ 884,000
COLLECTION STATION	449,915	438,000	438,000	355,578	359,000
RECYCLING CENTER	167,442	160,000	160,000	106,000	110,000
RESIDENTIAL COLLECTION (NET TCW)	942,699	962,124	962,124	959,694	964,297
INTEREST EARNED	939	950	950	900	925
OTHER REVENUE	18,789	450	450	18,837	1,850
<b>TOTAL REVENUES/OPER. RESOURCES</b>	<b>2,369,756</b>	<b>2,340,524</b>	<b>2,340,524</b>	<b>2,318,309</b>	<b>2,320,072</b>
<b>EXPENDITURES</b>					
OPERATING DEPARTMENTS (NET TCW)	1,841,887	1,820,446	1,820,446	1,944,202	1,929,165
FRANCHISE TAX	57,790	59,050	59,050	58,514	58,705
DEBT SERVICE	75,317	3,550	3,550	3,550	3,549
OTHER	8,052	4,500	4,500	8,000	8,000
<b>TOTAL EXPENDITURES</b>	<b>1,983,046</b>	<b>1,887,546</b>	<b>1,887,546</b>	<b>2,014,266</b>	<b>1,999,419</b>
<b>TRANSFERS-OUT</b>	<b>316,547</b>	<b>385,317</b>	<b>385,317</b>	<b>362,157</b>	<b>396,002</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>2,299,593</b>	<b>2,272,863</b>	<b>2,272,863</b>	<b>2,376,423</b>	<b>2,395,421</b>
<b>NET REVENUES</b>	<b>70,163</b>	<b>67,661</b>	<b>67,661</b>	<b>(58,114)</b>	<b>(75,349)</b>
<b>ENDING WORKING CAPITAL BALANCE</b>	<b>864,874</b>	<b>932,535</b>	<b>932,535</b>	<b>806,760</b>	<b>731,411</b>

\*REVISED ANNUAL ESTIMATE

## SANITATION FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
605.00	GARBAGE REVENUES	\$ 887,332	\$ 900,000	\$ 900,000	\$ 892,970	\$ 898,643
615.00	GARBAGE REV-COMMERCIAL	951,157	970,000	970,000	949,117	950,000
620.00	GARBAGE BAG SALES	24,907	24,000	24,000	27,700	29,100
630.00	TRNSF STATION-COMMERCIAL	443,487	432,000	432,000	547,800	548,000
630.10	COLLECTION STATION FEES	343,800	316,000	316,000	262,657	265,000
630.15	MULCH REVENUE	72,146	87,000	87,000	64,349	65,000
630.20	TRNSF STAT-CITY COLL STATION	115,753	116,000	116,000	84,100	85,000
630.30	TRNSF STAT-CITY RESID FEES	178,407	182,000	182,000	187,400	193,000
630.40	SANITATION BILLING FEE	30,386	29,000	29,000	30,720	31,000
630.50	TRNSF STATION BAGGED GARBAGE	52,324	49,000	49,000	58,000	58,000
630.60	RECYCLING CTR BAGGED GARBAGE	45,028	46,000	46,000	45,800	46,000
632.00	STATE SALES TAX	14,480	15,000	15,000	15,000	15,000
680.00	RECYCLING REVENUE	167,442	160,000	160,000	106,000	110,000
681.00	RECYCLING REVENUE-COLL STAT	33,969	35,000	35,000	28,572	29,000
690.00	MISCELLANEOUS UTIL REVENUE	140	450	450	250	250
691.00	PROPERTY RENTAL	2,278	4,554	4,554	4,554	4,554
	TOTAL UTILITY	3,363,037	3,366,004	3,366,004	3,304,989	3,327,547
710.30	INTEREST-TEXPOOL	939	950	950	900	925
720.00	INSURANCE PROCEEDS	6,405	0	0	309	0
730.00	GRANT RECEIPTS	7,435	0	0	0	0
790.00	MISC OTHER REVENUE	2,766	0	0	100	100
790.60	GAIN/LOSS ON FIXED ASSETS	7,650	0	0	16,678	0
790.61	SALE OF NON CAPITAL ASSETS	2,043	0	0	1,500	1,500
	TOTAL MISC	27,238	950	950	19,487	2,525
<b>TOTAL REVENUES</b>		<b>\$ 3,390,275</b>	<b>\$ 3,366,954</b>	<b>\$ 3,366,954</b>	<b>\$ 3,324,476</b>	<b>\$ 3,330,072</b>

\* REVISED ANNUAL ESTIMATE



**THIS PAGE INTENTIONALLY LEFT BLANK**





**STAFFING (FTEs)**

Sanitation Superintendent	0.25
Transfer Driver	1.00
Equipment Operator/Driver	1.00
Transfer Station Attendant	0.50
<b>Total</b>	<b>2.75</b>

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 Sunset Farms Landfill in Austin, Texas. In addition to the City of Brenham, the Transfer Station customers include the City of Bellville, Texas Commercial Waste, BFI, Texas Disposal Systems and one local rural waste collector. The Transfer Station operates four trucks and five trailers. On average, four trips per day are made to the Sunset Landfill, with total load maximized at 20-22 tons. Rates at the Transfer Station range from \$42.50 per ton to \$45.50 per ton.

**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 - 22 tons;
- > Provide continual upkeep and maintenance on all fleet associated with the Transfer Station to ensure durability and representation of the City of Brenham;
- > Provide a clean and user friendly station for all customers who dispose of waste at the Brenham Transfer Station; and
- > Maintain efficient services with fleet, personnel and capital projects in order to provide a consistent and respectable rate for all customers.

**DEPT 042 - TRANSFER STATION DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 144,169	\$ 150,083	\$ 150,083	\$ 159,382	\$ 153,584
<b>Supplies</b>	134,359	122,425	122,425	146,594	156,300
<b>Maintenance</b>	43,191	31,750	30,050	66,750	37,250
<b>Services</b>	335,576	333,315	333,315	381,304	381,662
<b>Capital</b>	144,481	0	0	0	69,750
<b>Sundries</b>	3,045	4,139	4,139	3,120	3,120
<b>Total</b>	<b>\$ 804,821</b>	<b>\$ 641,712</b>	<b>\$ 640,012</b>	<b>\$ 757,150</b>	<b>\$ 801,666</b>
<b>OUTPUTS</b>					
Tons Hauled to Landfill	18,837	19,000	19,000	21,000	21,000
Trips to Landfill	924	930	930	1,015	1,020
Average Tons per Load	20.38	20.43	20.43	20.68	20.58
Disposal Cost per Ton	\$41.58	\$42.67	\$42.67	\$37.48	\$33.56
<b>OUTCOMES</b>					
% Change in Transfer Station Revenue	6.05%	-6.82%	-6.82%	12.94%	13.48%

\* REVISED ANNUAL ESTIMATE

**DEPT 042 - TRANSFER STATION DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 96,621	\$ 101,385	\$ 101,385	\$ 106,108	\$ 103,166
102.00	OVERTIME PAY	7,383	5,500	5,500	11,000	5,500
103.00	OASDI/MEDICARE	7,981	8,415	8,415	8,992	8,563
103.02	MATCHING RETIREMENT	7,603	8,300	8,300	7,498	8,989
105.00	LONGEVITY PAY	2,825	2,990	2,990	2,499	3,066
106.00	MEDICAL INSURANCE	16,992	19,565	19,565	19,314	20,336
106.01	LIFE INSURANCE	356	359	359	373	365
106.02	LONG TERM DISABILITY	135	136	136	143	139
107.00	WORKERS' COMPENSATION	3,095	3,433	3,433	3,455	3,460
118.00	ACCRUED COMP TIME	1,178	0	0	0	0
202.00	FUEL	129,797	118,000	118,000	141,000	145,000
203.00	TOOLS/SMALL EQUIPMENT	480	500	500	500	1,200
204.00	POSTAGE & FREIGHT	0	0	0	248	250
205.00	OFFICE SUPPLIES	56	100	100	323	150
206.00	EMPLOYEE RELATIONS	280	300	300	500	400
207.00	REPRODUCTION & PRINTING	972	650	650	800	800
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,593	1,550	1,550	1,788	2,200
210.00	BOTANICAL & AGRICULTURAL	97	75	75	75	100
211.00	CLEANING AND JANITORIAL	765	500	500	550	400
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	5,200
213.00	COMMUNICATIONS EQUIPMENT	80	0	0	60	0
221.00	SAFETY/FIRST AID SUPPLIES	0	250	250	250	200
250.00	OTHER SUPPLIES	239	500	500	500	400
303.00	VEHICLES/LARGE EQUIPMENT	39,108	30,000	28,300	65,000	35,000
304.00	MACHINERY/EQUIPMENT	1,567	100	100	100	1,100
310.00	LAND/GROUNDS	1,295	1,000	1,000	1,000	500
312.00	BUILDINGS/APPLIANCES	0	150	150	150	150
350.00	OTHER MAINTENANCE	1,221	500	500	500	500

**DEPT 042 - TRANSFER STATION DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 2,807	\$ 2,800	\$ 2,800	\$ 2,939	\$ 2,797
406.60	TRNSF STATION/LANDFILL FEE	331,366	325,000	325,000	375,000	375,000
408.10	RENTALS/LEASES-FLEET	0	4,150	4,150	2,000	2,500
424.00	SERVICE CONTRACTS	1,188	1,200	1,200	1,200	1,200
450.00	OTHER SERVICES	215	165	165	165	165
702.00	BUILDINGS	0	0	0	0	1,750
713.00	VEHICLES/LARGE EQUIPMENT	4,075	0	0	0	0
715.00	OTHER CAPITAL	1,753	0	0	0	0
813.00	VEHICLES	138,653	0	0	0	68,000
901.00	LIAB/CASUALTY INSURANCE	2,970	4,139	4,139	3,120	3,120
950.00	OTHER SUNDRY	75	0	0	0	0
<b>TOTAL DEPARTMENT</b>		<b>\$ 804,821</b>	<b>\$ 641,712</b>	<b>\$ 640,012</b>	<b>\$ 757,150</b>	<b>\$ 801,666</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

Sanitation Superintendent	0.25
Equipment Operator/Driver	1.50
Collection Station Attendant	1.50
<b>Total</b>	<b>3.25</b>

The Citizens Collection Station collects non-compactable waste from residents, businesses and contractors. This waste is assessed a \$80.00 per ton fee and is discarded into two transfer trailers. This waste is then transported to Sunset Farms landfill in Austin. The Collection Station pays the Transfer Station a fee of \$42.50 per ton for hauling it. The Collection Station accepts solid waste, scrap metal, construction and demolition debris (except for cement and bricks), and 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 sold in bulk at \$22.50 per ton and by the bag at \$2.50 per bag.

**GOALS AND OBJECTIVES**

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

- > Provide a user friendly clean option for citizens and businesses to dispose of non-compactible refuse at a consistent rate;
- > Promote the diversion of recyclable materials out of the non-compactable waste stream to offset landfill costs such as scrap metal, electronics and non-treated wood materials; and
- > Offer a range of options on Municipal Mulch such as double ground, single ground and by the bag.

**DEPT 043 - COLLECTION STATION DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 122,910	\$ 154,738	\$ 154,738	\$ 146,010	\$ 162,773
<b>Supplies</b>	34,595	39,082	39,082	31,343	42,175
<b>Maintenance</b>	30,125	22,100	22,100	27,200	27,100
<b>Services</b>	133,382	142,717	142,717	144,918	144,980
<b>Capital</b>	5,828	76,500	78,200	78,183	5,750
<b>Sundries</b>	1,956	2,296	2,296	2,069	4,900
<b>Total</b>	<b>\$ 328,796</b>	<b>\$ 437,433</b>	<b>\$ 439,133</b>	<b>\$ 429,723</b>	<b>\$ 387,678</b>
<b>OUTPUTS</b>					
Bags of Mulch Sold	1,201	1,400	1,400	1,379	1,500
Tons of Mulch Sold	3,514	4,000	4,000	3,350	3,500
Tons of Metal Recycled	164	190	190	120	125
Total # of Tickets Processed	50,691	45,000	45,000	40,000	45,000
<b>OUTCOMES</b>					
% Change in Collection Station Revenue	-3.15%	1.39%	1.39%	-54.59%	-54.15%

\* REVISED ANNUAL ESTIMATE

**DEPT 043 - COLLECTION STATION DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 84,794	\$ 103,596	\$ 103,596	\$ 99,396	\$ 109,508
102.00	OVERTIME PAY	5,185	2,500	2,500	5,500	3,500
103.00	OASDI/MEDICARE	6,751	8,206	8,206	7,920	8,689
103.02	MATCHING RETIREMENT	5,803	8,183	8,183	6,756	9,235
105.00	LONGEVITY PAY	370	1,098	1,098	473	543
106.00	MEDICAL INSURANCE	16,839	27,272	27,272	22,459	27,190
106.01	LIFE INSURANCE	222	366	366	338	386
106.02	LONG TERM DISABILITY	86	140	140	128	147
107.00	WORKERS' COMPENSATION	2,572	3,377	3,377	3,040	3,575
118.00	ACCRUED COMP TIME	288	0	0	0	0
202.00	FUEL	29,467	34,232	34,232	27,039	32,000
203.00	TOOLS/SMALL EQUIPMENT	1,464	750	750	711	500
204.00	POSTAGE	15	0	0	0	0
205.00	OFFICE SUPPLIES	25	0	0	10	75
206.00	EMPLOYEE RELATIONS	220	100	100	300	250
207.00	REPRODUCTION & PRINTING	1,349	300	300	400	800
208.00	CLOTHING/PERS PROTECTIVE EQUIP	115	700	700	663	1,000
210.00	BOTANICAL & AGRICULTURAL	0	150	150	150	150
211.00	CLEANING AND JANITORIAL	71	100	100	100	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	100	100	100	5,200
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	60	0
221.00	SAFETY AND FIRST AID	40	150	150	150	100
223.00	SMALL APPLIANCES	0	500	500	0	0
250.00	OTHER SUPPLIES	1,829	2,000	2,000	1,660	2,000
303.00	VEHICLES/LARGE EQUIPMENT	29,098	20,000	20,000	25,000	25,000
304.00	MACHINERY/SMALL EQUIPMENT	33	100	100	100	1,100
310.00	LAND/GROUNDS	188	1,000	1,000	1,000	500
350.00	OTHER MAINTENANCE	806	1,000	1,000	1,000	500

**DEPT 043 - COLLECTION STATION DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 1,114	\$ 1,375	\$ 1,375	\$ 1,072	\$ 1,080
406.60	DISPOSAL FEES	126,032	125,000	125,000	125,000	125,000
408.10	RENTALS/LEASES-FLEET	0	9,650	9,650	9,650	10,000
409.00	ADVERTISEMENTS/LEGAL NOTICES	0	800	800	800	500
409.10	PUBLIC ED/INFORMATION	608	0	0	500	0
424.00	SERVICE CONTRACTS	1,380	1,392	1,392	1,296	1,400
430.00	TIRE DISPOSAL	4,248	4,500	4,500	6,600	7,000
702.00	BUILDINGS	0	0	0	0	1,750
713.00	VEHICLES/LARGE EQUIPMENT	4,075	0	0	0	0
715.00	OTHER CAPITAL	1,753	0	0	0	4,000
813.00	VEHICLES/LARGE EQUIPMENT	0	76,500	78,200	78,183	0
901.00	LIAB/CASUALTY INSURANCE	1,916	1,796	1,796	1,569	1,600
908.00	SEMINARS/MEMBERSHIP/TRAVE	0	500	500	500	3,300
950.00	OTHER SUNDRY	40	0	0	0	0
<b>TOTAL DEPARTMENT</b>		<b>\$ 328,796</b>	<b>\$ 437,433</b>	<b>\$ 439,133</b>	<b>\$ 429,723</b>	<b>\$ 387,678</b>

\* REVISED ANNUAL ESTIMATE



**DEPT 140 - RECYCLING DEPARTMENT**

**\$181,135**



**STAFFING (FTEs)**

Sanitation Superintendent	0.25
Maintenance Worker	1.00
Recycling Attendant	1.00
<b>Total</b>	<b>2.25</b>

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 over 100 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.

**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 and look for other products to recycle without affecting the bottom line;
- > Continue to educate the public on the importance of recycling to keep materials from being disposed into a landfill;
- > Provide cardboard recycling containers to new construction sites;
- > Improve the aesthetics of the Brenham Recycling Center by expanding operations and adding additional features that make it easier on the customer to quickly maneuver throughout the facility grounds;
- > Continue to provide recycling options in area parks and athletic venues along with expanding out these services to include all parks and athletic venues where plastic bottles are being thrown away; and
- > Improve the newly acquired property by erecting a new office with a restroom for patrons and employee use.

**DEPT 140 - RECYCLING DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 95,114	\$ 96,817	\$ 96,817	\$ 101,490	\$ 105,568
<b>Supplies</b>	9,728	11,600	11,600	11,201	12,650
<b>Maintenance</b>	10,954	4,900	4,900	4,776	4,900
<b>Services</b>	22,067	31,670	31,670	19,465	14,607
<b>Capital</b>	27,109	43,000	43,000	77,107	42,000
<b>Sundries</b>	1,039	1,333	1,333	1,210	1,410
<b>Total</b>	<b>\$ 166,012</b>	<b>\$ 189,320</b>	<b>\$ 189,320</b>	<b>\$ 215,249</b>	<b>\$ 181,135</b>
<b>OUTPUTS</b>					
Recycled (tons)					
- Cardboard	676	700	700	672	700
- Scrap metal	164	190	190	120	125
- Paper	366	440	440	428	440
- Glass	169	200	200	185	200
- Aluminum	35	20	20	10	15
- Plastic	119	100	100	85	90
- Batteries (tons) Dry & Wet Cell	10.25	11.00	11.00	7.00	9.00
- Used Cooking Oil (gallons)	1,817	2,000	2,000	5,361	4,000
<b>OUTCOMES</b>					
% Change in Recycling Revenue	-23.80%	-14.17%	-14.17%	-26.31%	-24.27%

\* REVISED ANNUAL ESTIMATE

**DEPT 140 - RECYCLING DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 66,152	\$ 65,434	\$ 65,434	\$ 70,206	\$ 70,960
102.00	OVERTIME PAY	1,115	1,825	1,825	1,825	1,825
103.00	OASDI/MEDICARE	5,033	5,173	5,173	5,496	5,659
103.02	MATCHING RETIREMENT	5,085	5,180	5,180	4,656	6,023
105.00	LONGEVITY PAY	855	225	225	875	1,128
106.00	MEDICAL INSURANCE	14,775	16,186	16,186	15,544	16,922
106.01	LIFE INSURANCE	206	231	231	256	251
106.02	LONG TERM DISABILITY	82	88	88	97	95
107.00	WORKERS' COMPENSATION	2,372	2,475	2,475	2,535	2,705
118.00	ACCRUED COMP TIME	(563)	0	0	0	0
202.00	FUEL	5,022	5,100	5,100	4,067	5,100
203.00	TOOLS/SMALL EQUIPMENT	125	200	200	200	200
205.00	OFFICE SUPPLIES	0	50	50	49	500
206.00	EMPLOYEE RELATIONS	648	800	800	800	800
207.00	REPRODUCTION & PRINTING	92	150	150	149	100
208.00	CLOTHING/PERS PROTECTIVE EQUIP	812	400	400	1,000	1,000
210.00	BOTANICAL & AGRICULTURAL	10	100	100	100	0
211.00	CLEANING AND JANITORIAL	387	450	450	450	300
212.00	COMPUTER EQUIPMENT & SUPPLIES	230	800	800	796	1,100
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	40	100
221.00	SAFETY/FIRST AID SUPPLIES	37	50	50	50	50
223.00	SMALL APPLIANCES	0	500	500	500	400
250.00	OTHER SUPPLIES	2,365	3,000	3,000	3,000	3,000
303.00	VEHICLES/LARGE EQUIPMENT	3,194	1,500	1,500	1,409	2,000
304.00	MACHINERY/EQUIPMENT	1,339	2,000	2,000	2,000	2,000
310.00	LAND/GROUNDS	5,300	500	500	500	500
312.00	BUILDINGS/APPLIANCES	132	300	300	300	200
350.00	OTHER MAINTENANCE	989	600	600	567	200

**DEPT 140 - RECYCLING DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
401.00	ELECTRICAL	\$ 2,757	\$ 3,000	\$ 3,000	\$ 2,837	\$ 2,857
402.00	AUDITS/CONSULTANTS FEES	0	0	0	3,785	0
405.00	WATER	207	210	210	205	250
406.00	SEWER	204	210	210	204	200
408.10	RENTALS/LEASES-FLEET	0	5,650	5,650	1,500	1,500
409.00	ADVERTISEMENTS/LEGAL NOTICES	265	500	500	800	500
409.10	PUBLIC ED/INFORMATION	0	200	200	158	150
422.20	CONTAINER SERVICE	9,414	8,500	8,500	8,576	8,500
424.00	SERVICE CONTRACTS	0	400	400	400	400
440.00	RECYCLING-ALUMINUM	8,857	12,500	12,500	0	0
450.00	OTHER SERVICES	363	500	500	1,000	250
713.00	VEHICLES	19,674	0	0	0	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	0	0	0	0	10,000
715.00	OTHER CAPITAL	7,435	25,000	25,000	25,000	12,000
801.00	LAND	0	0	0	34,407	0
802.00	BUILDINGS/BUILDING IMPROVEMENT	0	0	0	0	20,000
810.00	MACHINERY/EQUIPMENT	0	18,000	18,000	17,700	0
901.00	LIAB/CASUALTY INSURANCE	789	833	833	710	710
908.00	SEMINARS/MEMBERSHIP/TRAVE	250	500	500	500	500
<b>TOTAL DEPARTMENT</b>		<b>\$ 166,012</b>	<b>\$ 189,320</b>	<b>\$ 189,320</b>	<b>\$ 215,249</b>	<b>\$ 181,135</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

Sanitation Superintendent	0.25
Residential Driver	2.00
Equipment Operator/Driver	0.50
<b>Total</b>	<b>2.75</b>

The Sanitation Collection Department provides curb side garbage collection to approximately 5,224 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 four temporary collectors on the trash collection routes. This department also has taken full responsibility for maintaining the downtown area on a weekly basis. In the past, 2 part-time employees were used but now we are using full-time staff after Monday and Thursday routes to collect litter and man receptacles downtown.

**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 in different areas of town; and
- > Provide collection truck drivers with continuing driver education training.

**DEPT 142 - RESIDENTIAL COLLECTION DEPARTMENT**

INPUTS	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>Personnel</b>	\$ 137,483	\$ 154,083	\$ 154,083	\$ 135,831	\$ 147,686
<b>Supplies</b>	118,935	121,042	121,042	122,060	131,450
<b>Maintenance</b>	18,761	13,300	13,300	13,900	13,500
<b>Services</b>	1,258,387	1,276,205	1,276,205	1,263,323	1,272,850
<b>Capital</b>	17,996	10,000	10,000	10,000	0
<b>Sundries</b>	3,568	3,781	3,781	3,133	3,200
<b>Total</b>	<b>\$ 1,555,130</b>	<b>\$ 1,578,411</b>	<b>\$ 1,578,411</b>	<b>\$ 1,548,247</b>	<b>\$ 1,568,686</b>
<b>OUTPUTS</b>					
Customers Served	5,200	5,250	5,250	5,338	5,400
Tons Collected	4,514	4,600	4,600	4,551	4,600
<b>OUTCOMES</b>					
% Change in Residential Collection Revenue	1.86%	0.95%	0.95%	0.08%	-0.74%

\* REVISED ANNUAL ESTIMATE

**DEPT 142 - RESIDENTIAL COLLECTION DEPARTMENT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
101.00	SALARIES & WAGES	\$ 91,326	\$ 98,227	\$ 98,227	\$ 87,401	\$ 93,666
102.00	OVERTIME PAY	5,944	5,500	5,500	5,500	5,500
103.00	OASDI/MEDICARE	7,456	8,588	8,588	7,373	8,214
103.02	MATCHING RETIREMENT	7,052	7,972	7,972	5,891	8,059
105.00	LONGEVITY PAY	2,035	2,495	2,495	1,379	1,812
105.01	EDUCATION/MISCELLANEOUS	4,800	6,000	6,000	5,844	6,023
106.00	MEDICAL INSURANCE	18,022	21,008	21,008	18,662	20,336
106.01	LIFE INSURANCE	338	347	347	287	332
106.02	LONG TERM DISABILITY	126	131	131	108	126
107.00	WORKERS' COMPENSATION	3,624	3,815	3,815	3,386	3,618
118.00	ACCRUED COMP TIME	(3,240)	0	0	0	0
202.00	FUEL	30,162	31,552	31,552	32,045	36,000
203.00	TOOLS/SMALL EQUIPMENT	118	200	200	200	200
205.00	OFFICE SUPPLIES	10	50	50	0	0
206.00	EMPLOYEE RELATIONS	207	500	500	500	400
207.00	REPRODUCTION & PRINTING	240	140	140	140	100
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,812	1,500	1,500	3,047	3,000
211.00	CLEANING AND JANITORIAL	1,166	1,300	1,300	792	500
212.00	COMPUTER EQUIPMENT & SUPPLIES	162	300	300	0	950
213.00	COMMUNICATIONS EQUIPMENT	100	0	0	0	0
219.00	GARBAGE BAGS	84,855	85,000	85,000	85,000	90,000
221.00	SAFETY/FIRST AID SUPPLIES	0	300	300	216	100
250.00	OTHER SUPPLIES	103	200	200	110	200
303.00	VEHICLES/LARGE EQUIPMENT	18,754	13,000	13,000	13,000	13,000
312.00	BUILDINGS/APPLIANCES	7	300	300	0	0
350.00	OTHER MAINTENANCE	0	0	0	900	500

**DEPT 142 - RESIDENTIAL COLLECTION DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
403.00	TELEPHONE	\$ 704	\$ 750	\$ 750	\$ 616	\$ 650
405.00	WATER	0	200	200	0	200
406.70	TRANSFER STATION FEES	178,407	177,000	177,000	188,000	191,000
406.80	TCW-COMMERCIAL COLLECTION	1,012,869	1,026,430	1,026,430	1,006,167	1,010,000
408.10	RENTALS/LEASES-FLEET	0	1,625	1,625	950	1,000
409.10	PUBLIC ED/INFORMATION	0	200	200	200	0
422.00	CONTRACT LABOR	66,407	70,000	70,000	67,390	70,000
715.00	OTHER CAPITAL	0	10,000	10,000	10,000	0
813.00	VEHICLES/LARGE EQUIPMENT	17,996	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	3,568	3,581	3,581	2,933	3,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	0	200	200	200	200
<b>TOTAL DEPARTMENT</b>		<b>\$ 1,555,130</b>	<b>\$ 1,578,411</b>	<b>\$ 1,578,411</b>	<b>\$ 1,548,247</b>	<b>\$ 1,568,686</b>

\* REVISED ANNUAL ESTIMATE



**DEPT 100 - NON-DEPT DIRECT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
			ORIGINAL 2013	AMENDED 2013		
860.11	DEBT SERVICE-INTEREST	\$ 3,489	\$ 443	\$ 443	\$ 443	\$ 338
860.22	DEBT SERVICE-PRINCIPAL	71,829	3,107	3,107	3,107	3,211
904.00	GROSS REVENUE TAX	57,790	59,050	59,050	58,514	58,705
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 133,108</b>	<b>\$ 62,600</b>	<b>\$ 62,600</b>	<b>\$ 62,064</b>	<b>\$ 62,254</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC****LINE ITEM DETAIL**

<b>ACCT</b>	<b>DESCRIPTION</b>	<b>ACTUAL 2012</b>	<b>BUDGET</b>		<b>RAE* 2013</b>	<b>BUDGET 2014</b>
			<b>ORIGINAL 2013</b>	<b>AMENDED 2013</b>		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 1,282	\$ 4,500	\$ 4,500	\$ 1,300	\$ 1,300
905.00	DEPRECIATION	141,931	0	0	0	0
906.00	INVENTORY ADJUSTMENTS	3,337	0	0	3,500	3,500
950.00	OTHER SUNDRY	3,433	0	0	3,200	3,200
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 149,983</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>

\* REVISED ANNUAL ESTIMATE

## **INTERNAL SERVICE FUNDS OVERVIEW**

---

The Internal Service Fund includes a Central Fleet Fund and a Workers' Compensation Fund. Although reported with proprietary fund statements in the CAFR, these services benefit both governmental and business-type functions. In FY13, the City transitioned from a partially self-funded group medical plan to a fully funded group medical plan. Therefore, there is only one risk-management service fund and one asset fund budgeted for FY14.

### **CENTRAL FLEET FUND**

The Central Fleet Fund was new for the FY13 budget year and was formed to centralize capital assets which can be shared by multiple City departments. As equipment is used (or rented), the revenue is recorded in this fund. Fleet maintenance and insurance costs are being expensed in this fund, along with replacement equipment.

The fund is expected to generate \$110,100 of rental income for the upcoming fiscal year. The estimated cost for FY14 is \$35,750 for all costs related to the Central Fleet Fund.

### **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 FY14 will be paid in their entirety through the elected coverage with TML IRP. The estimated cost of the no-retention coverage for FY14 is \$92,750 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 FY14, and a disability policy covering primary lost wages for volunteer firefighters and administrative costs.

**FUND 220 - CENTRAL FLEET FUND SUMMARY**

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
SALES OF PROPERTY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
RENTAL INCOME	0	256,825	256,825	141,500	110,100
TOTAL REVENUES	0	256,825	256,825	141,500	110,100
<b>TRANSFERS-IN OTHER FUNDS</b>	0	0	25,054	25,054	0
<b>TOTAL OPERATING RESOURCES</b>	0	256,825	281,879	166,554	110,100
<b>EXPENDITURES</b>					
OTHER SUPPLIES	0	0	0	207	250
MAINTENANCE	0	16,182	16,182	10,500	10,500
MACHINERY/EQUIPMENT	0	45,000	45,000	44,506	0
VEHICLES	0	0	0	15,655	20,000
LIAB/CASUALTY INSURANCE	0	5,432	5,432	4,583	5,000
<b>TOTAL USES OF OP RESOURCES</b>	0	66,614	66,614	75,451	35,750
<b>NET REVENUES</b>	0	190,211	215,265	91,103	74,350
<b>FUND BALANCE</b>	0	190,211	215,265	91,103	165,453

\* REVISED ANNUAL ESTIMATE

**FUND 500 - WORKERS' COMPENSATION FUND**

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
INTEREST INCOME	\$ 368	\$ 500	\$ 500	\$ 500	\$ 500
WORKERS' COMP RECEIPTS	131,788	136,910	136,910	120,962	123,962
OTHER REVENUE	(500)	0	0	0	0
<b>TOTAL REVENUES</b>	<b>131,657</b>	<b>137,410</b>	<b>137,410</b>	<b>121,462</b>	<b>124,462</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>131,657</b>	<b>137,410</b>	<b>137,410</b>	<b>121,462</b>	<b>124,462</b>
<b>EXPENDITURES</b>					
SAFETY PROGRAM	0	6,300	6,300	0	6,300
OTHER SERVICES	1,281	750	750	750	750
WORKERS' COMP PREMIUM	96,154	89,500	89,500	71,562	80,000
MEDICAL CLAIMS	715	1,200	1,200	1,660	1,700
VOLUNTEER BENEFITS	3,665	4,000	4,000	3,554	4,000
<b>TOTAL EXPENDITURES</b>	<b>101,815</b>	<b>101,750</b>	<b>101,750</b>	<b>77,526</b>	<b>92,750</b>
<b>TRANSFER-OUT OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,532</b>	<b>0</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>101,815</b>	<b>101,750</b>	<b>101,750</b>	<b>139,058</b>	<b>92,750</b>
<b>NET REVENUES</b>	<b>29,841</b>	<b>35,660</b>	<b>35,660</b>	<b>(17,596)</b>	<b>31,712</b>
<b>FUND BALANCE</b>	<b>287,294</b>	<b>322,954</b>	<b>322,954</b>	<b>269,698</b>	<b>301,410</b>

\* REVISED ANNUAL ESTIMATE

**FUND 600 - SELF INSURED MEDICAL FUND SUMMARY**

	ACTUAL 2012	BUDGET		RAE* 2013	BUDGET 2014
		ORIGINAL 2013	AMENDED 2013		
<b>REVENUES</b>					
COBRA ADMINISTRATIVE FEES	\$ 24	\$ 30	\$ 30	\$ 4	\$ 0
INS-MEDICAL	2,039,752	2,378,385	2,378,385	528,135	0
STOP LOSS REIMBURSEMENT	422,416	157,100	157,100	246,307	0
OTHER REVENUE	5	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,462,196</b>	<b>2,535,515</b>	<b>2,535,515</b>	<b>774,446</b>	<b>0</b>
<b>TRANSFER-IN OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,532</b>	<b>0</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>2,462,196</b>	<b>2,535,515</b>	<b>2,535,515</b>	<b>835,978</b>	<b>0</b>
<b>EXPENDITURES</b>					
AUDITS/CONSULTANT FEES	25,000	25,000	25,000	17,500	0
MEDICAL CLAIMS	1,741,969	1,957,000	1,957,000	1,050,000	0
MEDICAL INS PREMIUMS	337,740	401,669	401,669	97,200	0
OTHER SUNDRY	10	0	0	0	0
WELLNESS PROGRAM	17,564	17,000	17,000	17,000	0
EMPLOYEE ASSISTANCE PROGRAM	7,686	7,686	7,686	7,686	0
INCURR-NOT REPORTED CLAIMS	(2,267)	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>2,127,703</b>	<b>2,408,355</b>	<b>2,408,355</b>	<b>1,189,386</b>	<b>0</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>2,127,703</b>	<b>2,408,355</b>	<b>2,408,355</b>	<b>1,189,386</b>	<b>0</b>
<b>NET REVENUES</b>	<b>334,493</b>	<b>127,160</b>	<b>127,160</b>	<b>(353,408)</b>	<b>0</b>
<b>FUND BALANCE</b>	<b>353,408</b>	<b>480,568</b>	<b>480,568</b>	<b>0</b>	<b>0</b>

\* REVISED ANNUAL ESTIMATE

**ORDINANCE NO. O-13-023**

**AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2013 FOR THE CITY OF BRENHAM, TEXAS AND PROVIDING AN EFFECTIVE DATE.**

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

**SECTION I.**

That there be and is hereby levied an ad valorem tax of \$0.3579 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 2013.

**SECTION II.**

That there be and is hereby levied for the use of the City of Brenham, for the Tax Year 2013, an ad valorem tax of \$0.2053 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 \$0.5632 on each one hundred dollars worth of real, personal, and mixed property of owned and situated within the City Limits of the City of Brenham, Texas.

**SECTION IV.**

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

**SECTION V.**

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

**PASSED AND APPROVED** on its first reading this the 16<sup>th</sup> day of September, 2013.

**PASSED AND ADOPTED** on its second reading this the 19<sup>th</sup> day of September, 2013.



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

**ATTEST:**

*Jeanne Bellinger*  
Jeanne Bellinger, City Secretary

*Cary Bovey*  
Cary Bovey, City Attorney



**ORDINANCE NO. O-13-022**

**AN ORDINANCE ADOPTING A BUDGET FOR THE CITY OF BRENHAM, TEXAS FOR THE FISCAL YEAR 2013-14; 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, 2013 through September 30, 2014 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, 2013 through September 30, 2014 as shown in the attached Exhibit "A", which is incorporated herein as though copied herein verbatim.

**SECTION II.**

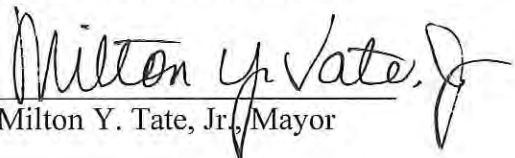
That authority is hereby given to the City Manager to approve transfers of portions of any item of appropriation within the same department and transfers from one department to another department within the same fund.

**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 16<sup>th</sup> day of September, 2013.


**PASSED AND ADOPTED** on its second reading this the 19<sup>th</sup> day of September, 2013.

  
Milton Y. Tate, Jr., Mayor

**ATTEST:**

  
Jeana Bellinger, City Secretary



  
Cary Bovey, City Attorney

**ESTIMATE OF TAX RATE AND VALUATION  
FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013**

Estimated Assessed Valuation of Real and Personal Property for 2013 (a)	\$1,080,568,292
General Fund Percentage of Collection	98.0%
Debt Service Fund Percentage of Collection	100.0%
a) New Valuations	\$18,858,039

Proposed Property Taxes on 2013 Values for FY13-14 Budget:

	<u>Tax Rate *</u>	<u>Levy Amount</u>	<u>Estimated Collections</u>
General Fund	0.3579	\$3,867,354	\$3,790,007
Debt Service Fund	<u>0.2053</u>	<u>\$2,218,407</u>	<u>\$2,218,407</u>
Totals	<u>0.5632</u>	<u>\$6,085,761</u>	<u>\$6,008,414</u>

Certified values 7/25/2013                      \*                      1 Cent =                      \$106,683 in Estimated Collections

a) New Valuations	\$67,493	\$66,143
	<u>\$38,716</u>	<u>\$38,716</u>
	<u>\$106,208</u>	<u>\$104,859</u>

**GENERAL FUND TRANSFERS-IN FROM UTILITIES  
FY 2014**

	FY14 ALLOCATION %								TOTAL
	DEPT 121	DEPT 100 COM	DEPT 123	DEPT 125	DEPT 131	DEPT 133	DEPT 135	DEPT 172	
ELECTRIC	54.11%	54.11%	54.11%	20.64%	42.92%	51.66%	45.55%	20.51%	
GAS	8.19%	8.19%	8.19%	3.12%	10.95%	6.66%	9.66%	15.00%	
WATER	7.58%	7.58%	7.58%	2.88%	10.13%	6.16%	8.94%	13.88%	
SEWER	7.48%	7.48%	7.48%	2.85%	10.00%	6.08%	8.83%	13.70%	
SANITATION	7.07%	7.07%	7.07%	2.69%	9.45%	5.75%	8.34%	12.94%	
<b>TOTAL</b>	<b>84.42%</b>	<b>84.42%</b>	<b>84.42%</b>	<b>32.18%</b>	<b>83.46%</b>	<b>76.31%</b>	<b>81.31%</b>	<b>76.01%</b>	
MONTHLY \$	1,051,266	146,695	168,508	141,727	680,211	955,242	307,549	593,606	4,044,804
ELECTRIC	568,792	79,370	91,172	29,257	291,968	493,519	140,075	121,737	1,815,890
GAS	86,115	12,017	13,803	4,418	74,490	63,620	29,721	89,018	373,202
WATER	79,678	11,118	12,772	4,088	68,922	58,864	27,499	82,364	345,304
SEWER	78,650	10,975	12,607	4,035	68,033	58,105	27,144	81,302	340,851
SANITATION	74,289	10,366	11,908	3,811	64,260	54,883	25,639	76,793	321,949
<b>TOTAL</b>	<b>887,523</b>	<b>123,846</b>	<b>142,262</b>	<b>45,610</b>	<b>567,672</b>	<b>728,991</b>	<b>250,078</b>	<b>451,214</b>	<b>3,197,195</b>
ELECTRIC									1,815,890
- LESS STREET LIGHT MAINTENANCE CREDIT									10,000
NET ELECTRIC FUND TRANSFER									<u>1,805,890</u>

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

<b>Fiscal Year</b>	<b>Residential</b>	<b>Commercial</b>	<b>Personal Property</b>	<b>Gross Valuation</b>	<b>Exemption</b>	<b>Net Taxable Value</b>	<b>Total Direct Tax Rate</b>
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	208,798,536	251,690,047	831,172,476	88,694,515	742,477,961	0.46620
2007	422,316,663	220,190,107	257,897,502	900,404,272	103,247,446	797,156,826	0.50630
2008	465,073,145	247,703,127	290,075,024	1,002,851,296	123,033,453	879,817,843	0.50630
2009	496,035,865	293,274,572	302,853,623	1,092,164,060	146,352,615	945,811,445	0.50420
2010	518,208,990	327,644,944	307,326,105	1,153,180,039	170,403,101	982,776,938	0.50420
2011	531,338,057	330,838,349	276,091,085	1,138,267,491	162,347,984	975,919,507	0.50420
2012	543,733,871	339,233,301	284,765,763	1,167,732,935	170,370,802	997,362,133	0.54320
2013	553,888,549	338,903,778	305,901,720	1,198,694,047	169,214,031	1,029,480,016	0.54320
2014	588,967,628	341,750,962	329,190,550	1,259,909,140	179,340,848	1,080,568,292	0.56320

(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	Blinn	Washington	Total	City of	Washington	Total
	General Fund	Debt Service	Total	Independent School District	College	County	Overlapping Governments	Brenham	County	Overlapping Governments
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
2010	0.34200	0.16220	0.50420	1.08840	0.05450	0.42600	2.07310	0.01500	0.00500	0.02000
2011	0.34200	0.16220	0.50420	1.11840	0.05590	0.43580	2.11430	0.01500	0.00500	0.02000
2012	0.34200	0.20120	0.54320	1.13500	0.05660	0.44080	2.17560	0.01500	0.00500	0.02000
2013	0.34200	0.20120	0.54320	1.13500	0.05670	0.44260	2.17750	0.01500	0.00500	0.02000
2014	0.35790	0.20530	0.56320	1.13500	0.06000	0.46260	2.22080	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									
	2014 BUDGET	2013 RAE	2012	2011	2010	2009	2008	2007	2006	2005
Taxable assessed valuations	\$ 1,080,568,292	\$ 1,029,480,016	\$ 997,362,133	\$ 975,919,507	\$ 982,776,938	\$ 945,811,445	\$ 879,817,843	\$ 797,156,826	\$ 742,477,961	\$ 705,780,613
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	0.35790	0.34200	0.34200	0.34200	0.34200	0.34200	0.32450	0.31650	0.31650	0.30510
Debt limit per \$100 valuation	1.29210	1.30800	1.30800	1.30800	1.30800	1.30800	1.32550	1.33350	1.33350	1.34490
Debt limit	13,962,023	13,465,599	13,045,497	12,765,027	12,854,722	12,371,214	11,661,986	10,630,086	9,900,944	9,492,043
Total net debt applicable to limit	2,905,452	2,786,931	2,632,301	2,611,307	2,107,581	2,219,350	2,046,971	1,980,831	1,754,883	1,655,433
Legal debt margin	\$ 11,056,571	\$ 10,678,668	\$ 10,413,196	\$ 10,153,720	\$ 10,747,141	\$ 10,151,864	\$ 9,615,015	\$ 8,649,255	\$ 8,146,061	\$ 7,836,610
Total net debt applicable to the limit as a percentage of debt limit	20.81%	20.70%	20.18%	20.46%	16.40%	17.94%	17.55%	18.63%	17.72%	17.44%

**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>
2003	14,171	404,299	28,530	5.1
2004	14,407	436,921	30,327	5.2
2005	14,484	473,004	32,657	4.6
2006	14,614	495,239	33,888	4.4
2007	14,873	531,516	35,737	3.8
2008	15,049	555,248	36,896	3.8
2009	15,270	591,797	38,756	5.3
2010	15,716	639,780	40,709	5.9
2011	15,872	678,703	42,761	6.0
2012	16,031	720,038	44,916	4.8

(1) Population data for 2003 to 2009 are projections provided by the Population Division of the U.S. Census Bureau. The results of the 2010 Census supply the data for 2010. Data for 2011 to 2012 is estimated based on prior percent increase.

(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 2003 to 2008, is for Washington County and comes from the Bureau of Economic Analysis. Years 2009 to 2012 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 2012 are for Washington County.

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

2012			2003		
Employer (1)	Employees	Percentage of Total City Employment	Employer	Employees	Percentage of Total City Employment
Brenham St Supported Living Ctr	1,033	14.88%	Brenham St Supported Living Ctr	944	15.30%
Blue Bell Creameries	874	12.59%	Blue Bell Creameries	757	12.27%
Brenham I.S.D.	732	10.55%	Brenham I.S.D.	712	11.54%
Blinn College	542	7.81%	Blinn College	585	9.48%
MIC Group	419	6.04%	Wal-Mart Supercenter	308	4.99%
Valmont	419	6.04%	Mt. Vernon Mills	305	4.94%
Wal-Mart Supercenter	385	5.55%	Trinity Medical Center	300	4.86%
City of Brenham	314	4.52%	Sealy Mattress Company	267	4.33%
Scott & White Hospital	292	4.21%	City of Brenham	250	4.05%
Germania Insurance	289	4.16%	Germania Insurance	249	4.04%
<b>Total</b>	<b>5,299</b>	<b>76.35%</b>	<b>Total</b>	<b>4,677</b>	<b>75.80%</b>
Employment (2)	6,940		Employment	6,170	

(1) Major employers as identified in a report issued by Washington County Chamber of Commerce, revised January 2012.

(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 2012 is an estimate based on Washington County employment estimates reported by the U.S. Bureau of Labor Statistics for 2011. City employment is an allocation using the proportion of City to County estimated populations.



**THE ELECTRIC SYSTEM - UTILITY BILLING STATISTICS**

**September 30, 2013**

	<b>FISCAL YEAR</b>		
	<b>2013</b>	<b>2012</b>	<b>(DEC)/INC</b>
<b><u>NUMBER OF CUSTOMERS</u></b>			
Residential	5,642	5,450	192
Commercial	1,000	1,132	(132)
Large Commercial	301	309	(8)
Industrial	21	21	(0)
Street Lights	1,263	1,257	6
Security Lights	178	176	3
TOTAL	<u>8,405</u>	<u>8,345</u>	<u>60</u>
<b><u>CONSUMPTION (in KWH)</u></b>			
Residential	75,322,524	75,853,482	(530,958)
Commercial	15,150,052	15,607,437	(457,385)
Large Commercial	64,393,979	65,687,242	(1,293,263)
Industrial	124,709,000	122,894,960	1,814,040
Street Lights	1,454,952	1,447,560	7,392
Security Lights	298,608	295,488	3,120
TOTAL	<u>281,329,115</u>	<u>281,786,169</u>	<u>(457,054)</u>
<b><u>SALES (in dollars)</u></b>			
Residential	\$ 7,783,426	7,636,392	\$ 147,035
Commercial	1,600,573	1,628,597	(28,024)
Large Commercial	5,632,488	5,623,885	8,603
Industrial	9,518,295	9,139,115	379,180
Street Lights	98,050	95,163	2,887
Security Lights	41,920	41,522	398
TOTAL	<u>\$ 24,674,752</u>	<u>24,164,675</u>	<u>\$ 510,077</u>
<b><u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u></b>			
Residential	13,350	13,918	(568)
Commercial	15,150	13,782	1,368
Large Commercial	213,933	212,408	1,525
Industrial	5,938,524	5,783,292	155,232
Street Lights	1,152	1,152	0
Security Lights	1,678	1,684	(6)
<b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>			
Residential	\$ 115	117	\$ (2)
Commercial	133	120	13
Large Commercial	1,559	1,515	44
Industrial	37,771	35,840	1,931
Street Lights	6	6	0
Security Lights	20	20	0
<b>AVERAGE PRICE PER KWH PURCHASED</b>	0.0628	0.0613	0.0015
<b>AVERAGE PRICE PER KWH SOLD</b>	0.0877	0.0858	0.0019
<b>% LINE LOSS (GAIN)</b>	5.12%	6.87%	-1.75%

**THE GAS SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2013

	FISCAL YEAR		
	2013	2012	(DEC)/INC
<b><u>NUMBER OF CUSTOMERS</u></b>			
Residential	3,808	3,733	75
Small Commercial	310	348	(38)
Large Commercial	128	129	(1)
Governmental	69	68	1
Industrial	1	1	0
TOTAL	4,316	4,279	37
<b><u>CONSUMPTION</u></b>			
Residential	91,677	81,402	10,275
Small Commercial	22,104	20,938	1,166
Large Commercial	153,111	152,527	584
Governmental	48,692	42,938	5,754
Industrial	87,072	71,218	15,854
TOTAL	402,656	369,023	33,633
<b><u>SALES (in dollars)</u></b>			
Residential	\$ 965,455	831,794	\$ 133,661
Small Commercial	176,043	154,636	21,407
Large Commercial	975,201	847,219	127,982
Governmental	311,526	242,614	68,912
Industrial	508,802	355,647	153,155
TOTAL	\$ 2,937,027	2,431,910	\$ 505,117
<b><u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u></b>			
Residential	24	22	2
Small Commercial	71	60	11
Large Commercial	1,196	1,182	14
Governmental	706	631	75
Industrial	87,072	71,218	15,854
<b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>			
Residential	\$ 21	19	\$ 2
Small Commercial	47	37	10
Large Commercial	635	547	88
Governmental	376	297	79
Industrial	42,400	29,637	12,763
<b>AVERAGE PRICE PER MCF PURCHASED</b>	3.96	3.14	0.82
<b>AVERAGE PRICE PER MCF SOLD</b>	7.29	6.59	0.70
<b>% LINE LOSS (GAIN)</b>	0.93%	1.47%	-0.54%

**THE WATER SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2013

	FISCAL YEAR		
	2013	2012	(DEC)/INC
<b><u>NUMBER OF CUSTOMERS</u></b>			
Residential	6,182	5,535	647
Commercial	1,077	1,197	(120)
Meter on Fire Hydrant	9	16	(7)
Sprinkler	537	523	14
TOTAL	<u>7,805</u>	<u>7,271</u>	<u>534</u>
<b><u>CONSUMPTION (in gallons)</u></b>			
Residential	390,758,300	398,831,200	(8,072,900)
Commercial	284,355,500	304,591,600	(20,236,100)
Meter on Fire Hydrant	4,793,100	5,445,600	(652,500)
Sprinkler	167,095,500	163,512,900	3,582,600
TOTAL	<u>847,002,400</u>	<u>872,381,300</u>	<u>(25,378,900)</u>
<b><u>SALES (in dollars)</u></b>			
Residential	\$ 2,087,172	2,110,913	\$ (23,741)
Commercial	1,218,113	1,303,671	(85,558)
Meter on Fire Hydrant	35,616	39,871	(4,255)
Sprinkler	933,082	917,913	15,169
TOTAL	<u>\$ 4,273,983</u>	<u>4,372,368</u>	<u>\$ (98,385)</u>
<b><u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u></b>			
Residential (in gallons)	63,209	72,056	(8,847)
Commercial	264,026	254,462	9,564
Meter on Fire Hydrant	532,567	340,350	192,217
Sprinkler	311,165	312,644	(1,479)
<b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>			
Residential	\$ 28	32	\$ (4)
Commercial	94	91	3
Meter on Fire Hydrant	330	208	122
Sprinkler	145	146	(1)
<b>AVERAGE PRICE PER 1000 GALLONS PURCHASED</b>	0.314	0.305	0.009
<b>AVERAGE PRICE PER 1000 GALLONS SOLD</b>	5.046	5.012	0.034
<b>% LINE LOSS (GAIN)</b>	7.40% *	-2.02% *	9.42%

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

**THE WASTEWATER SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2013

	FISCAL YEAR		
	2013	2012	(DEC)/INC
<b><u>NUMBER OF CUSTOMERS</u></b>			
Residential	5,659	5,503	156
Commercial	948	1,026	(78)
Industria	6	6	0
Oak Hill Acres Flow Meter	1	1	0
TOTAL	6,614	6,536	78
<b><u>SALES (in dollars)</u></b>			
Residential	\$ 1,780,422	\$ 1,785,725	\$ (5,303)
Commercial	1,024,414	1,070,521	(46,107)
Industria	659,534	667,884	(8,350)
Oak Hill Acres Flow Meter	32,923	41,471	(8,548)
TOTAL	\$ 3,497,294	\$ 3,565,602	\$ (68,308)
<b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>			
Residential	\$ 26	\$ 27	\$ (1)
Commercial	90	87	3
Industria	9,160	9,276	(116)
Oak Hill Acres Flow Meter	2,744	3,456	(712)

**THE SANITATION SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2013

	FISCAL YEAR		
	2013	2012	(DEC)/INC
<b><u>NUMBER OF CUSTOMERS</u></b>			
Residential	5,309	5,265	44
Residential - Rural	7	6	1
Commercial	542	541	1
Dumpster	0	0	0
TOTAL	5,858	5,812	46
<b><u>SALES (in dollars)</u></b>			
Residential	\$ 893,260	\$ 887,288	\$ 5,972
Residential - Rural	1,590	1,342	248
Commercial	952,328	951,061	1,267
Dumpster	0	0	0
TOTAL	\$ 1,847,178	\$ 1,839,691	\$ 7,487
<b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>			
Residential	\$ 14	\$ 14	\$ 0
Residential - Rural	19	19	0
Commercial	146	146	0



**THIS PAGE INTENTIONALLY LEFT BLANK**



## 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 30th 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 30th 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.
  - a. The City will strive to maintain an unrestricted fund balance reserve in the General Fund sufficient to cover 90 days of operating expenditures.
  - b. The City will strive to maintain an unrestricted fund balance reserve in the Utility Funds sufficient to cover 60 days of operating expenditures.
10. Annual appropriated budgets are adopted for all governmental fund types except the following:
  - a. Budgets for certain grants, established as special revenue funds, which are created pursuant to the terms of the related grant documents.
  - b. Budgets for funds set up to receive special donations or assessments for specific purposes, which are established as special revenue funds.
  - c. Budgets for certain major capital improvements that are set up as capital projects funds. Annual budgets are not adopted because these projects span more than one fiscal year.
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 alter the total 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.
  - a. Proposed amendments and the justification thereof will be presented during a work session of a meeting of the City Council.
  - b. The proposed ordinance amending the budget will be presented during a formal session at two subsequent meetings of the 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 in securities secured by the pledge of the United States Bonds or Federal Agency Bonds, Texas State or County Bonds, or Bonds of the City of Brenham, or other municipality, or any school district.
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.



## **FINANCIAL POLICIES**

---

2. Department heads may authorize purchases less than \$3,000.
3. Three vendor quotes are required on all purchases between \$3,000 and \$49,999.
4. Department heads may authorize non-contractual purchases between \$3,000 and \$24,999.
5. The City Manager may authorize all purchases between \$3,000 and \$50,000, as approved in Resolution R-12-019.
6. The City Council must authorize all purchases greater than \$50,000.
7. 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) in excess of \$50,000 and an estimated useful life of 40 to 50 years will be capitalized and recorded at historical cost.
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. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives will not be capitalized.
4. Major outlays for capital assets and improvements will be capitalized as projects are constructed.
5. Property, plant and equipment will be depreciated using the straight line method over the useful lives.



**THIS PAGE INTENTIONALLY LEFT BLANK**



## 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.

## **INVESTMENT POLICY**

---

### **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.

## **INVESTMENT POLICY**

---

### **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.

The Chief Financial Officer shall monitor, on no less than a monthly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by Policy, the Investment Officer shall notify the City Manager of the loss of rating, conditions affecting the rating and possible loss of principal with liquidation options available, within two weeks after the loss of the required rating.

**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.



## **INVESTMENT POLICY**

---

### **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.

## **INVESTMENT POLICY**

---

### **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.

---

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

## **INVESTMENT POLICY**

---

### **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.

### **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.

## **INVESTMENT POLICY**

---

### **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 principles. 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.

**AUTHORITY/DATE ISSUED:**

City Council Resolution # R-07-026	November 15, 2007
City Council Resolution # R-08-037	October 16, 2008
City Council Resolution # R-09-024	October 15, 2009
City Council Resolution # R-10-025	November 4, 2010
City Council Resolution #R-11-020	November 3, 2011
City Council Resolution #R-12-021	November 29, 2012
City Council Resolution #R-13-017	November 7, 2013



## 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 or COB	Certificate of Obligation Bonds
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 or 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
PCRf	Price Cost Recovery Factor
PT	Part Time
RAE	Revised Annual Estimate
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



**THIS PAGE INTENTIONALLY LEFT BLANK**

### GLOSSARY

*This document contains specialized and technical terminology that is unique to public finance and budgeting. To help the reader of this document understand these terms, this budget glossary has been included.*

#### A

*Abatement:* An official reduction or eliminations of one's assessed valuation after completion of the original assessed value.

*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.

*Assessed Value:* A valuation set upon real and personal property by the Washington County Appraisal District as a basis for levying taxes.

*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-eighth 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.

*Comprehensive Annual Financial Report (CAFR):* The published results of the City's annual financial report prepared by the City covering all financial activities and audited by an independent certified public accountant.

*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.

## GLOSSARY

---

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.

Deficit: The excess of the liabilities of a fund over its assets; or the excess of expenditures over revenues during an accounting period; or, in the case of proprietary fund, the excess of expense over income during an accounting period.

Delinquent Taxes: Taxes that remain unpaid after the date on which a penalty for nonpayment is attached, i.e., tax statements mailed out in October and become delinquent if unpaid by January 31.

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**

Fixed 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).

## GLOSSARY

---

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.

Inter-Fund 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.

Ordinance: A formal legislative enactment of the city carrying the full force and effect of a law within the city. An ordinance has more legal formality than a resolution, which has lower legal status. Enactment of ordinances is often specified or implied by the City Charter. Revenue – raising measures or assessment of fees and fines are normally established by ordinance.

## 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.



## GLOSSARY

---

Purchase Order: A document issued to a vendor to deliver specified merchandise or render a specified service for a stated price. Outstanding purchase orders are called encumbrances.

## 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 Base: The total value of all real and personal property in the City of Brenham on January 1st of each year, as certified by the Chief Appraiser. The tax base represents net value after all exemptions.

Tax Levy: Taxes that are imposed and collected.

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.

User Fees: The payment of a fee for direct receipt of a public service by the person benefiting from 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.



**THIS PAGE INTENTIONALLY LEFT BLANK**