

A-1

# 2014 - 2015 ADOPTED BUDGET

BRENHAM, TEXAS



*Senate Bill No. 656, Section 102.007 of the Texas Local Government Code requires the following information be included on the cover page of the budget document:*

**Due to the transfer of the Emergency Communications function from the City of Brenham to Washington County effective October 1, 2014, the FY2014-15 proposed budget for the City of Brenham will raise less revenue from total property taxes than last year's budget by an amount of \$646,329, which is a 10.77 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$37,124.**

**At the September 18, 2014 City Council meetings, a record vote was taken of each member of City Council on the proposed FY14-15 budget.**

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

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

| <b>TAX RATES</b>                     | <b>FY13-14</b> | <b>FY14-15</b> |
|--------------------------------------|----------------|----------------|
| Property Tax Rate                    | 0.5632         | 0.4912         |
| Effective Tax Rate                   | 0.5250         | 0.5542         |
| Effective M&O Rate                   | 0.3731         | 0.3090         |
| Rollback Tax Rate                    | 0.5665         | 0.4921         |
| Debt Tax Rate                        | 0.2053         | 0.2022         |
| <br>                                 |                |                |
| Amount of Municipal Debt Obligation: | \$2,218,407    | \$2,229,408    |



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Brenham  
Texas**

For the Fiscal Year Beginning

**October 1, 2013**

A handwritten signature in black ink, appearing to read '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, 2013. 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, 2014 – September 30, 2015**

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**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  
Wende Ragonis .....Community Services Director

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**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 FY2014-15 Budget  
**Date:** October 1, 2014

I am pleased to submit the City of Brenham Fiscal Year 2015 (FY15) Budget. This budget message provides a narrative concerning economic factors and budget priorities as they impact the budget process. The FY15 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.

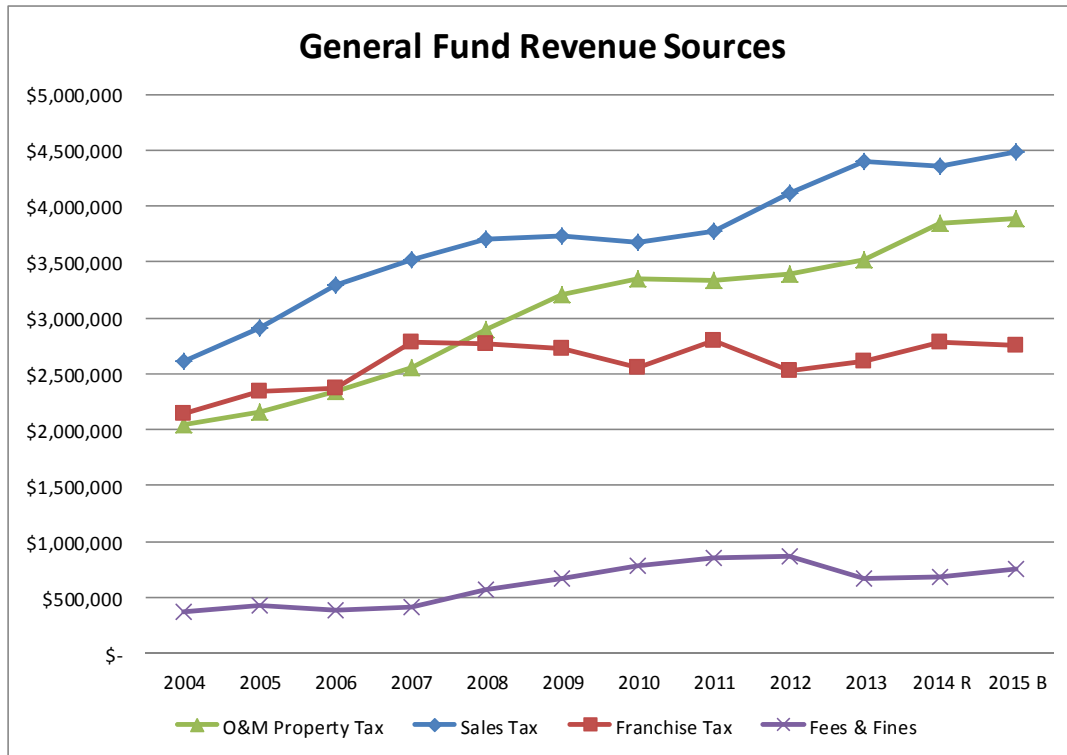
**PRIMARY REVENUE SOURCES FOR THE GENERAL FUND**

We are expecting flat revenues for the General Fund in FY15 with modest sales tax growth, and stable growth in property values. Sales tax has fallen 3% below prior year actual and will not meet FY14 budget projections. The decline can be partly attributed to a prolonged and unseasonably cold winter. 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 FY15 Budget include:

- Modest growth in sales tax – In FY13, we aggressively budgeted a 10% increase in sales tax followed by a 5% growth in FY14. However, for FY15 we are projecting a modest 3% growth in sales tax above FY14 projected actual.
- Stable growth in property valuations – Certified taxable property valuations from the appraisal district show a 2.19% increase. Property valuations have increased to \$1,102,575,469 which is \$23,639,967 above last year's adjusted values of \$1,078,935,502. This increase includes \$7,647,731 in new value.
- Decline in utility franchise tax – For FY15, a 2.2% overall decrease in franchise tax revenue is projected due to a modest decline in consumption across all utility funds and a rate increase in the Wastewater Fund to cover the increase in bond payments.
- Maintain court fines and fees – No change in the FY15 amount for court fees and fines is budgeted. While our FY14 actuals are expected to fall 11% below budget, collections should return to budgeted levels as the City was awarded the STEP (Selective Traffic Enforcement Program) grant beginning in October 2015.

## PRIMARY REVENUE SOURCES FOR THE GENERAL FUND (continued)

The following chart shows the four major revenue sources for the General Fund for the past 10 years and the FY15 budget. You can see the leveling-off of General Fund revenues.



## GENERAL FUND BUDGET PRIORITIES

1. Prepare a balanced budget that maintains public service levels and capital funding at current O&M rate (prior to impact of Budget Priority #2; see Budget Priority #3 for FY14-15 tax rate)

This budget preserves the current level of services to the community and citizens, and provides funding of \$602,600 in vehicle/equipment replacements requested by our General Fund operating departments. See capital budget detail in chart on the following page.

With relatively flat revenues, how were we able to achieve this General Fund priority? Several factors contributed to this positive position:

- Use of \$88,248 of the FY14 General Fund ABNR (Above Budget Net Revenues);
- Close-out of Medical Self Insurance Fund and transfer remaining balance of \$88,234 to General Fund;

**GENERAL FUND BUDGET PRIORITIES (continued)**

- Transfer a portion of excess Worker’s Comp Fund balance (General Fund portion) of \$190,500 to General Fund (utility funds portion equals \$80,400); and
- FY15 positive revenues over expenditures of \$235,618 (*prior to impact of Budget Priority #2*)

**FY2015 Capital**

|                        |  |                   |
|------------------------|--|-------------------|
| Animal Control/Shelter | Pickup Truck - Replace Unit #151           | \$ 32,500         |
| Fire                   | New Flooring at Station #1                 | 14,500            |
| Fire                   | Tahoe for Deputy Fire Marshal              | 36,100            |
| IT                     | Network Switch Replacement (Phase I)       | 35,000            |
| IT                     | Communications System Upgrade              | 34,500            |
| Main Street            | Wayfinding Program Design                  | 20,000            |
| Maintenance            | Genie AWP 405 Lift                         | 14,000            |
| Maintenance            | Replace City Hall HVAC                     | 68,000            |
| Parks                  | 6' Reel Mower - Replace Unit #104          | 30,000            |
| Parks                  | 6' Mulching Mower - Replace Unit #172      | 24,000            |
| Parks                  | Fireman's Park Upgrades - Foul Poles       | 7,000             |
| Parks                  | Fireman's Park Upgrades - Fence Painting   | 10,000            |
| Police                 | 4 Patrol Units & 2 Administrative Vehicles | 245,000           |
| Streets                | 1 Ton Flatbed Truck - Replace Unit #18     | 32,000            |
| <b>TOTAL</b>           |  | <b>\$ 602,600</b> |

**2. Impact of October 1, 2014 Implementation of Comprehensive Exchange of Services Interlocal Agreement**

The transfer of Emergency Communications from the City to the County had a significant favorable impact on the City’s General Fund budget of just over \$900,000. The table on the next page shows the budget impact of Council approving the Task Force recommendation to move up the transfer date to October 1, 2014.

When the ILA was originally approved, a transfer date of July 1, 2015 was established. However, this date does not work well with the tax calendar. A transfer date of October 1, whether 2014 or 2015, enables the Chief Appraiser to calculate an effective and roll back rate based on the full transfer of the Emergency Communications Department. The law requires the Chief Appraiser to utilize the transferring department cost for the last full fiscal year of operation by the City. Since the cost of Emergency Communications has been shared since January 2014, the figures used for the tax rate adjustment must go back to the FY13 budget year actual amount.

The table shows the services in which the City will no longer receive county funding in exchange for the County assuming full cost and operation of Emergency Communications. The tax rate calculation is addressed in Item 3. Since the transfer date was changed from July 1, 2015 to October 1, 2014, the Chief Appraiser calculated a lower tax rate for the City and a higher rate for the County in the FY14-15 budget. With the transfer occurring October 1, 2014, the City removed the Emergency Communications Department from the City budget; the General Fund expenditures were reduced by \$988,423; and the budgeted revenues were decreased by \$88,220.

**GENERAL FUND BUDGET PRIORITIES (continued)**

**Tax Rate Impact of Comprehensive Exchange of Services ILA**

|                                   | <b>FY2013</b>      |               | <b>FY2014</b>     |                  | <b>FY2015</b>         |               |
|-----------------------------------|--------------------|---------------|-------------------|------------------|-----------------------|---------------|
|                                   | <b>Baseline</b>    |               | <b>Transition</b> |                  | <b>Implementation</b> |               |
|                                   | <b>Budget</b>      | <b>Actual</b> | <b>Budget</b>     | <b>Projected</b> | <b>Budget</b>         | <b>Actual</b> |
| <i>Revenues/Contra-Revenues</i>   |                    |               |                   |                  |                       |               |
| Animal Control                    | \$ 7,000           | \$ 10,027     | \$ 8,000          | \$ 11,695        | \$ 12,000             | \$ 0          |
| Animal Shelter                    | 45,600             | 45,600        | 45,600            | 76,220           | 76,220                | 0             |
| Library                           | 30,000             | 30,000        | 0                 | 0                | 0                     | 0             |
| Fire                              | 20,500             | 20,625        | 20,500            | 16,433           | 0                     | 0             |
| Revenue Impact                    | 103,100            | 106,252       | 74,100            | 104,348          | 88,220                | 0             |
| <b>Tax Rate Impact (Estimate)</b> | <b>\$ 0.0100</b>   |               |                   |                  |                       |               |
| <i>Expenditures</i>               |                    |               |                   |                  |                       |               |
| Communications                    | (1,029,492)        | (957,273)     | (990,289)         | (902,085)        | (988,423)             | 0             |
| Expenditure Impact                | (926,392)          | (851,021)     | (916,189)         | (797,738)        | (900,203)             | 0             |
| <b>Tax Rate Impact (Estimate)</b> | <b>\$ (0.0885)</b> |               |                   |                  |                       |               |
| <b>Combined Tax Rate Impact</b>   | <b>\$ (0.0785)</b> |               |                   |                  |                       |               |

If you use the FY13 baseline year, offsetting revenue from the County as reflected in the table is \$106,252 leaving a net favorable budget impact of \$851,021. The FY14 projected actuals includes revenues for three months of fire service immediately prior to the transition period, no funding for library service and a full year of funding for animal control and shelter services. Approval of this addendum for an implementation date of October 1, 2014 also impacted the calculation of the 90 day reserves as discussed in Item 4 below.

**3. Tax Rate for FY2014-15**

The FY14-15 tax rate of \$0.4912 is \$0.072 cents lower than the FY13-14 tax rate of \$0.5632.

| <b><u>Property Tax Rate</u></b> | <b><u>O&amp;M</u></b> | <b><u>I&amp;S</u></b> | <b><u>Total</u></b> |
|---------------------------------|-----------------------|-----------------------|---------------------|
| Current FY13-14                 | \$0.3579              | \$0.2053              | \$0.5632            |
| Tax Rate FY14-15                | \$0.2890              | \$0.2022              | \$0.4912            |
| (Decrease)                      | \$ (0.069)            | \$ (0.003)            | \$ (0.072)          |
| <b>Tax Rate FY14-15</b>         | <b>\$0.2890</b>       | <b>\$0.2022</b>       | <b>\$0.4912</b>     |
| Rollback Rate                   |                       |                       | \$0.4921            |

**GENERAL FUND BUDGET PRIORITIES (continued)**

**4. Maintain 90 day reserve policy**

To calculate the 90 day reserve amount for budget presentation, the City uses total revenues plus Interlocal agreement revenues. This method assumes that the City adopts a balance budget with no surplus. The calculation for the FY15 budget is shown in the table below.

You will note that the 90 day reserves fell from \$3,330,294 to \$3,083,113. This decline is attributable to a decrease in Interlocal revenues. With the approval of the addendum to the Comprehensive Exchange of Services Interlocal Agreement, revenues from the County will decrease, and thus the amount of reserves required for the 90 day calculation will also decrease. Or simply stated, when revenues are lower, the amount required to maintain a 90 day reserve is also lower. The October 2014 transfer of Emergency Communications will add over 9 days to the General Fund reserves.

**90-DAY RESERVE CALCULATION**

|   | 2011-2012  | 2012-2013  | 2013-2014             | 2014-2015  |
|---|------------|------------|-----------------------|------------|
|   | ACTUAL     | ACTUAL     | PROJECTED<br>YEAR END | BUDGET     |
| <b>TOTAL REVENUES</b>                             | 12,133,333 | 12,323,635 | 12,763,520            | 12,202,043 |
| <b>INTERLOCAL AGREEMENTS</b>                      | 416,246    | 416,912    | 742,674               | 301,693    |
| <b>TOTAL FOR 90 DAY CALC</b>                      | 12,549,579 | 12,740,547 | 13,506,194            | 12,503,736 |
| <b>CALCULATED 90 DAY RESERVE <sup>1</sup></b>     | 3,094,417  | 3,141,505  | 3,330,294             | 3,083,113  |
| <b>DETERMINATION OF EXCESS (DEFICIT) RESERVES</b> |            |            |                       |            |
| <b>BEGINNING RESERVES 9/30</b>                    | 3,300,733  | 3,564,464  | 3,574,961             | 4,242,954  |
| <b>NET REVENUES</b>                               | 263,731    | 10,497     | 667,993               | 0          |
| <b>ENDING RESERVES 9/30</b>                       | 3,564,464  | 3,574,961  | 4,242,954             | 4,242,954  |
| <b>LESS 5-DAY R&amp;R <sup>2</sup></b>            | 171,912    | 174,528    | 185,016               | 171,284    |
| <b>RESERVES APPLICABLE TO 90-DAY</b>              | 3,392,552  | 3,400,432  | 4,057,937             | 4,071,669  |
| <b>CALCULATED 90 DAY RESERVE <sup>1</sup></b>     | 3,094,417  | 3,141,505  | 3,330,294             | 3,083,113  |
| <b>RESERVES OVER/(BELOW)<br/>90-DAY POLICY</b>    | 298,135    | 258,928    | 727,643               | 988,556    |

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> TOTAL REVENUES FOR 90 DAY CALC / 365 DAYS X 90 DAYS

<sup>2</sup> NEW POLICY: RESERVES FOR UNPLANNED RENOVATIONS AND REPLACEMENTS - 5-DAY TARGET.

## **PERSONNEL BUDGET PRIORITIES**

### **1. Maintain public service levels with minimal increase in Full Time Equivalents (FTE)**

Historically the budget presented to City Council during the budget workshops does not include department requests for additional staffing. However, the following personnel requests are included in General Fund department budgets due to shared service allocations and minimal impact:

- Maintenance Technician in Maintenance Department, salary and benefits \$46,440
- Benefits Coordinator in Human Resources, 16 hours per week at \$20 per hour

This position is included in the Public Utilities Administration department budget:

- Utility Compliance Analyst, salary and benefits \$55,477

The Fire Department requested a new position which was not funded in the budget:

- Training Captain/Deputy EMC, salary and benefits \$82,415 (If funded, this position would have a tax rate impact of \$0.0076.)

Also, one FTE was moved from Wastewater Construction to Water Treatment. The budget team and division directors can provide support for these budget requests.

### **2. Continue fully funded group medical plan and retiree premium subsidy**

The City changed from a partially self-funded group medical plan to a fully funded plan in January 2013. Although the FY13 increase was minimal and the FY14 increased was 4%, we have included a projected 10% increase in premiums for FY15. This projection is based on medical inflation and the uncertainty of costs associated with the Affordable Care Act. This increase is already included in the departmental salary budgets with the General Fund portion being \$202,104 and the utility funds portion being \$90,736.

Traditionally, our retirees were responsible for the full premium for medical insurance coverage; however in the FY14 budget, Council approved a \$100 per month subsidy for “employee only” coverage and a \$200 per month subsidy for “employee and spouse” coverage. This subsidy is again being included in the FY15 budget for eight retirees and one retiree with spouse coverage.

### **3. Maintain Compensation Plan for General Government and Public Safety Employees**

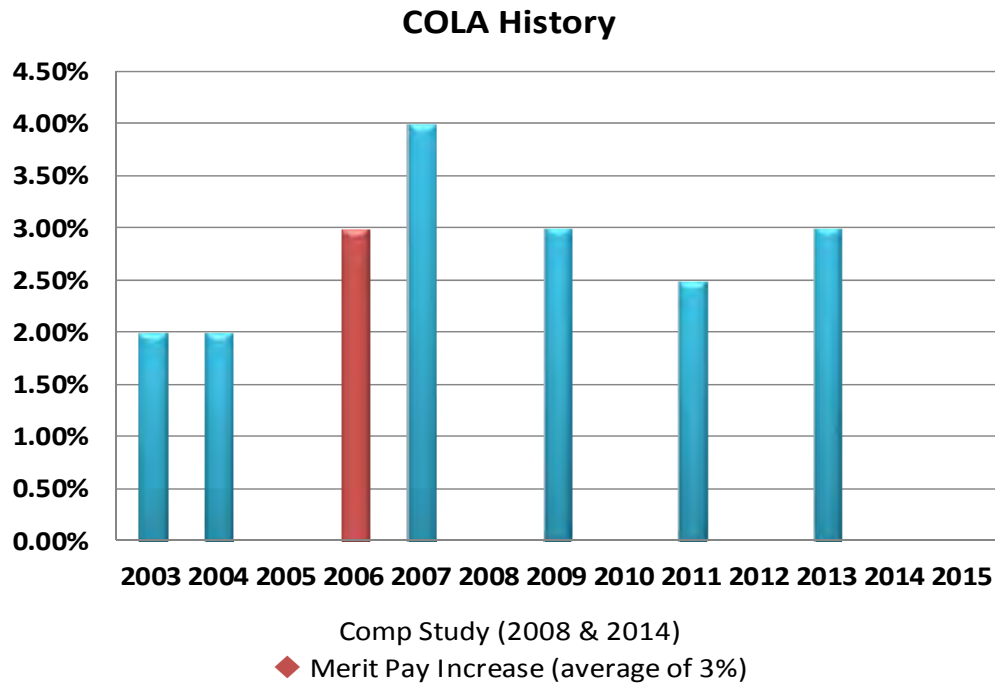
Under the City’s compensation plan, employees are considered for salary step increases on their anniversary date either annually or biannually (every other year). If eligible, General Government employees receive a 2.5% increase and Public Safety employees receive 3%. The FY15 budget includes step increases in the General Fund totaling \$90,685 and in utility funds totaling \$26,958.

### **4. Cost of Living Adjustment (COLA) for all City employees – Funded Mid-Year**

The Council approved a mid-year 2% COLA for all employees subject to favorable General Government revenue and expenditure trends. The impact to the General Fund is \$57,801 with \$28,154 for the Utility Funds combined.

## PERSONNEL BUDGET PRIORITIES (continued)

The following graph shows the history of COLAs and compensation study implementations for the City in the previous 13 years. The last COLA was a 3% increase in FY13. Based on total payroll, a 1% COLA would be \$57,801 for the General Fund and \$28,154 for utility funds.



## CAPITAL PROJECTS FUNDED THROUGH PUBLIC/PRIVATE PARTNERSHIPS

When the Comprehensive Exchange of Services Interlocal Agreement was approved in December 2013, it provided for a transition timeline of 18 months. During this transition period, the Communications Department operations were shared 50/50 by the City and County. In fiscal year 2014, the City received “one-time” money from the County for the period of January through September 2014 of approximately \$371,359 that was not budgeted.

In considering the best use of this “one-time” money, the budget team met with City Council at a workshop in February titled “Financial Puzzle”. During this workshop, Council was presented with the proposal to use this “one-time” money to help with the debt service for two City facilities in need of replacement: Animal Shelter and Library. Along with issuance of new debt (public) the City would partner with citizens to raise the additional funds (private). Specifics of each project are noted below:

- New Animal Shelter Facility – total estimated cost \$2 million
- Renovation and Expansion of Library Facility – total estimated cost \$3 million



## **CAPITAL PROJECTS FUNDED THROUGH PUBLIC/PRIVATE PARTNERSHIPS (continued)**

The City issued \$4.075 million in Certificates of Obligation, Series 2014 for these projects along with the purchase of a new pumper truck and a new fire rescue truck. Debt service payments for the first two year's payment on these new shared facilities will come from the "one-time" money. The City is completing the design phase and will begin the construction phase in FY15. Details for these capital projects are not included in the transmittal letter, but are shown in the Capital Projects Fund.

## **UTILITY FUNDS BUDGET PRIORITIES**

### **1. Maintain competitiveness of electric utility rates.**

Electric revenues are derived from a monthly customer charge and a distribution wires charge per kWh consumption. In addition, there is an energy charge per kWh consumption that fluctuates month-to-month reflecting the pass through cost of generation and transmission charges from the City's wholesale provider LCRA.

It's important that the City tries to maintain a competitive electric rate. In order to do this, costs must be managed on both the distribution and generation sides of the business. On the distribution side, the budget includes spending on technology in an effort to slow down growth in operational costs by becoming more efficient and effective in areas, such as, metering, outage management and customer service.

The budget also contains capital spending on infrastructure improvements, from rotten pole change outs to copper wire replacement. The end result of these efforts is improved system reliability, customer satisfaction and containment of costs. All capital spending in the Electric Fund is revenue and/or reserve funded. The Electric Fund has no debt. In the future, debt funding of capital may be proposed as a method of mitigating a rise in the distribution rate while not depleting reserve funds.

On the generation side, the City continues to monitor LCRA's generation and transmission charges relative to other wholesale providers. FY14 has been particularly difficult for the City as missed winter loads and purchase price forecasts provided by LCRA have resulted in a projected under collection balance of \$1.2 million in the Electric Fund. Fortunately, the City has a sufficient undesignated reserve built by LCRA refunds to absorb this loss.

### **2. Increase natural gas revenue growth by marketing to electric users within reach of the City's current pipe delivery system; extending gas mains and services to areas served only by other electric and propane companies; and researching market opportunities of natural gas as an alternative fuel source.**

Natural gas prices are attractive relative to other energy sources. Natural gas supply seems almost endless with the continuing discovery of new fields and technologies, including hydraulic fracking and horizontal drilling, to unlock shale entombed reserves that were previously unreachable. The best part about natural gas, unlike electricity, it is storable. The outlook for the next three to four years, is for natural gas prices to remain fairly stable with some forecasts anticipating a slight drop in prices once inventories return to pre-winter levels. Longer term outlook depends on whether or not

## UTILITY FUNDS BUDGET PRIORITIES (continued)

U.S producers are seduced to foreign markets where natural gas prices are higher. Global demand could drive prices higher once methods to export natural gas become more feasible.

The cost of heating homes and businesses and using natural gas to power appliances is much cheaper than electricity and propane. Of the 5,600 City's residential electric customers, approximately 62% are natural gas customers. While it may be cost prohibitive to convert existing homes for natural gas, the City plans on being more proactive with developers in building awareness of natural gas availability for new construction both inside and outside the City limits.

**3. The budget priority for the Water Fund is to improve water conservation through public awareness, replacement of aging infrastructure, and in the long-term, look at the feasibility of non-potable water use for irrigation.**

The recent drought has been a catalyst to a change in attitude on water conservation across the state. Water is now a precious resource and the fear is that as the Texas population grows, there may not be enough of it. State owned water sources are now making water right holders account for every drop of water taken into their system in an effort to control water loss. This in turns puts pressure on water distribution systems to reduce water waste.

The drought has also raised awareness of the need to replace 40 miles of aging AC (asbestos-cement) water pipe in the distribution system. Over time, AC pipe undergoes gradual degradation in the form of corrosion which results in pipe softening and loss of mechanical strength. The drought triggered soil movement which resulted in an unprecedented wave of water main breaks here and around Texas. With water conservation a primary object, AC pipe replacement has become a budget priority. The FY15 budget includes \$400,000 for the systematic replacement of AC water lines by outside contractors. The dedication of this budgetary amount will be needed each succeeding budget year until all AC pipe is replaced.

One method some cities have used to reduce water usage is by taking treated wastewater and using this non-potable water for irrigation. The budget contains funding for a study on a non-potable irrigation system. The results of this study will then be used to decide the feasibility of such a program in Brenham. The budget also includes funds for the feasibility of rehabilitation of one of the old City wells as an emergency only source for water.

**4. The budget priority for the Wastewater Fund is financial stability which can only be achieved by reducing costs and raising rates.**

The Wastewater Fund is saddled with the debt of the 13 year old treatment plant renovation and expansion. The debt payment increases approximately \$140,000 in FY15 and remains at that level for seven years when the debt is finally paid off. The Wastewater Fund has been revenue challenged since the loss of Mount Vernon Mills in 2008. The treatment plant was initially designed to accommodate the demands of major industrial clients as well as meet the need of the City's population for thirty years. Debt was tied to anticipated revenues from these sources. The departure of Mount Vernon Mills left the City with unplanned excess plant capacity and a permanent revenue shortfall. The City immediately responded to Mount Vernon Mill's departure by

## **UTILITY FUNDS BUDGET PRIORITIES (continued)**

cutting costs in personnel and plant operations. For the FY15 budget, personnel costs have again been cut with the elimination of one position. In addition, \$50,000 in shared service cost reimbursement to the Electric Fund has been shifted from the Wastewater Fund to the Water Fund. A rate increase of \$1 per customer per month is necessary to cover the debt payment increase in FY15.

**5. An overall priority for the utility operations having a budgetary impact is compliance with all regulations and reporting requirements mandated by the multitude of federal and state agencies.**

Public utilities is trying to migrate to a more proactive compliance approach through the implementation of internal audit programs designed to enhance system controls and mitigate system risk. The motto for this initiative is "Compliance Every Day". The idea is that if there is a problem, we want to find it first and take corrective action.

Record automation using electronic data capture in forms on tablets is an important component of the program as distribution system integrity can be measured by "failures", such as, the number of gas leaks, the magnitude of unaccountable water loss, the number of mercury hits at the wastewater treatment plant, and the amount and duration of electric system outages. Regulatory agencies use such data captured on records and in reports to assess an entity's operational reliability and compliance with regulatory standards.

Regulatory initiatives have exploded over the past ten years putting utility systems under increased scrutiny by federal and state agencies. Public safety and system accountability are big drivers of the change. As a result, the Public Utilities department is adding a compliance analyst position to address these priorities in the FY15 budget.

**6. The budget priority for the Sanitation Fund is to identify a landfill replacement for Sunset Farms in Austin which will be closing November 2015.**

Currently, the City takes approximately 19,500 tons of refuse to an Austin landfill. The City will begin looking for a new landfill beginning the first of the year. There are several possibilities, including the landfill in College Station that the City has used before. The status of the new Hempstead landfill is uncertain but could be another possibility and has the potential for fuel savings since it is located so much closer to Brenham. The new contract will not have a budgetary impact until FY16. However, disposal fees may be higher at the landfill selected which could raise rates after FY15.

## **BCDC BUDGET ITEMS**

The collection of a three-eighths cent sales tax allocated for economic development and recreation use has allowed the City to create two business parks and develop several recreational facilities. The BCDC Board approves a budget each year and considers requests from General Fund operation departments and the Economic Development Foundation of Brenham. Some highlights are noted below. See the BCDC budget for detailed information.

## BCDC BUDGET ITEMS (continued)

### 1. Third Year of BCDC Phase Out of Aquatics Center Subsidy

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 14 years ago. Admissions cover roughly one-third of the operating cost. Up until two years ago, the City's General Fund and the BCDC had equally shared in the \$400,000 annual subsidy. The BCDC Board sees their role in parks and recreation as the agency to fund capital expenditures and major maintenance, not operating costs. The BCDC directed that its portion of the subsidy, \$200,000, be phased out over five years with the first year of that subsidy reduction (\$40,000) beginning in FY13. For FY15, the BCDC subsidy of the Aquatic Center has been reduced by \$120,000 to \$80,000. This phase-out has provided additional resources for the BCDC to fund City projects as noted in the next section.

### 2. BCDC Approved Funding for General Fund Operating Departments in FY15

Public parks are the economic engine that drives tourism in many communities. The City of Brenham offers first class facilities that appeal to both residents and visitors. The BCDC continues to support aquatics, parks and recreation projects within the City. In addition to debt service payments, the BCDC approved funding in the amount of \$313,955 in FY15 for projects detailed below:

|                   |  |                   |
|-------------------|--|-------------------|
| Aquatics          | Tube Slide Attraction                            | \$ 120,000        |
| Aquatics          | Powder Coat/Epoxy Fence - Phase I                | 20,000            |
| Aquatics          | Playground Pad                                   | 50,000            |
| Parks             | Scoreboards - Pflughaupt/Boehm/Schulte           | 20,000            |
| Parks             | Trash Receptacles - Phase I - Fireman's Park     | 13,000            |
| Parks             | Picnic Tables - Phase I - Little League Pavilion | 7,000             |
| Parks             | Field Renovations - Van Dyke & Schwartz          | 25,000            |
| Parks             | Linda Anderson Park - Signage                    | 7,335             |
| Parks             | Hohlt Park - Trail Lights                        | 35,620            |
| Recreation        | Ice Skating Rink at Christmas Stroll             | 12,000            |
| Recreation        | Movies in the Park (1/2 total cost)              | 4,000             |
| <b>Total BCDC</b> |  | <b>\$ 313,955</b> |

### 3. Funding for new Brenham Family Park

Additionally, BCDC has committed resources to begin construction of the access to the new future Brenham Family Park. Although \$657,000 was allocated in the FY13-14 budget as a transfer to the BCDC Capital Projects Fund, construction has not yet commenced. Expenditures for infrastructure costs related to paving and drainage improvements and materials for water and wastewater improvements are budgeted for FY14-15. Details for these capital projects are not included in the transmittal letter, but are noted in BCDC Capital Projects Fund.

**BCDC BUDGET ITEMS (continued)**

**4. Economic Development Funding**

By City Council policy adopted at the inception of the 4B sales tax in the late 1990’s, 35% of the BCDC funds are allocated for economic development activities. The BCDC maintains the Brenham Business Center and Phase III of the Southwest Industrial Park. BCDC also funds 100% of the administrative budget of the Economic Development Foundation of Brenham.

**COMMUNITY SERVICES FUNDING**

The Community Services funding allocations are show below and were increased by 3% for FY15 over FY14 allocations.

| <b>COMMUNITY SERVICE BUDGET<br/>FUNDING ALLOCATIONS FOR FY2014-15</b> |           |                  |                   |
|---|-----------|------------------|-------------------|
|   |           | <b>FY2013-14</b> | <b>FY2014-15</b>  |
| Boys & Girls Club   | \$        | 30,000           | \$ 30,900         |
| Faith Mission - Program   |           | 16,000           | 16,480            |
| Freedom Hill - Program  |           | 7,200            | 7,416             |
| Hospice Brazos Valley   |           | 10,000           | 10,300            |
| Jobs Partnership of Washington County                                 |           | 750              | 750               |
| Mission Brenham   |           | 900              | 927               |
| Washington County Health Living Assoc.                                |           | 40,000           | 41,200            |
| <b>Total Funding Allocations</b>                                      | <b>\$</b> | <b>104,850</b>   | <b>\$ 107,973</b> |
| <b><i>Funding Provided Under Contractual Agreement</i></b>            |           |                  |                   |
| Boys & Girls Club - Utilities   | \$        | 27,000           | \$ 27,000         |
| Boys & Girls Club - Insurance   |           | 1,885            | 1,800             |
| Boys & Girls Club - Contract Mowing                                   |           | 1,920            | 2,000             |
| Heritage Museum - Utilities   |           | 10,000           | 10,000            |
| Heritage Museum - Insurance   |           | 1,040            | 1,050             |
| <b>Total Contractual Agreements</b>                                   | <b>\$</b> | <b>41,845</b>    | <b>\$ 41,850</b>  |
| <b>GRAND TOTAL</b>  | <b>\$</b> | <b>146,695</b>   | <b>\$ 149,823</b> |

**HOT BOARD FUNDING**

The City collects a 7% hotel occupancy tax from lodging properties within the city limits. The County also collects 7% from lodging properties located within the County, but not within the City. A joint City-County Hotel Occupancy Board provides recommendations for the allocation of projected revenues. For FY15, the revenues are projected to be \$575,000 for the City and \$90,000 for the County.

A portion of HOT funds are allocated to the City of Brenham parks and recreation programs that attract out-of-town visitors and generate an economic impact through facilitating successful events. For FY15, the City was allocated \$60,000 for hosting and promoting athletic tournaments and \$14,527 to create a detailed facility guide specific to tournament promoters.

## **HOT BOARD FUNDING (continued)**

The Simon Center operating costs for housing the Convention and Visitors Bureau (CVB) are \$45,000 and are paid by HOT funds. During our pre-budget workshop in June, we discussed the possibility of using HOT funds for maintenance and operations of the Simon Center if the City assumes ownership of that facility. The HOT Board funding recommendations are not included in the transmittal letter, but are shown in the HOT Fund. The CVB, managed by the Washington County Chamber of Commerce, receives the majority of HOT funds.

## **SALE OF SANITATION FUND PROPERTY**

The Sanitation Fund owns 205 acres of property once earmarked for use as a landfill. When the FY14-15 budget was adopted, the property was under contract for a selling price of \$7,500 per acre and the closing was anticipated to occur before September 30, 2014. Under that assumption, the FY14 RAE for the Sanitation Fund included the sale of property for \$1.43 million and a transfer-out to the General Fund for the same amount. Correspondingly, the General Fund showed a transfer-in from the Sanitation Fund. The City Council recognized that this revenue should be used to address one-time capital expenditures, not ongoing operations, and decided to allocate \$900,000 for a street reconstruction project. This project covers four years with \$225,000 to be spent in each year. See next item for additional information.

## **STREET RECONSTRUCTION**

The General Fund FY14 RAE showed \$900,000 as a transfer-out to the Street & Drainage Fund. The FY14-15 budget for the Street & Drainage Fund includes \$225,000 in street reconstruction expenditures. To assist with this street reconstruction project, Council approved the lease purchase of an Asphalt Mixer with estimated lease payments of \$35,000 per year for five (5) years.

## **DEBT PROJECTS – FOR COUNCIL CONSIDERATION NOT FUNDED IN FY15 BUDGET**

The following projects were identified by division directors in the five-year capital plans, and are eligible for debt financing. Since they have a tax rate implication, these items are noted but were not funded in the FY15 budget.

### **1. New Fire Substation – total estimated cost of \$2.18 million**

The City issued \$4.075 million in Certificates of Obligation, Series 2014 for the purchase of a new pumper truck and a new fire rescue truck and also the purchase of land for a new substation. Funding is not in place for a substation's construction nor staffing.

### **2. Increase Funding for Street Maintenance Program - \$270,000 in addition to the current \$135,000 in Street Department budget**

Although a portion of the proceeds from the sale of the 205 acres was allocated to street reconstruction, no additional funding was approved for ongoing street maintenance.

## FINANCIAL OVERVIEW

The FY15 Budget authorizes \$70.5 million in expenditures, net of inter-fund transfers, compared to a budget of \$63.8 million for FY14. The increase of \$6.6 million is largely attributable to budgeted expenditures of \$3.6 million in the 2014 Capital Projects Fund for the construction projects of the Library and Animal Shelter and transfers out of \$0.8 million in the Donations Fund related to these projects. The Highway 290 Fund will see an increase of \$1.3 million due to principal payments due on the Highway 290 Pass Thru Toll debt in FY15. The budget includes appropriations of operating resources for 28 funds (see Appendix A).

## CAPITAL BUDGET

The following capital items are included in the FY15 Budget.

| FUND             | DESCRIPTION                                      | DEPT                   | COST      |
|------------------|--|------------------------|-----------|
| 101 General      | Fireman's Park Upgrades - Fence Painting         | Parks                  | \$ 10,000 |
|                  | Fireman's Park Upgrades - Foul Poles             | Parks                  | 7,000     |
| 236 Equipment    | Pickup Truck - Replace Unit #151                 | Animal Control/Shelter | 32,500    |
|                  | Tahoe for Deputy Fire Marshal                    | Fire                   | 36,100    |
|                  | New Flooring at Station #1                       | Fire                   | 14,500    |
|                  | Network Switch Replacement (Phase I)             | IT                     | 35,000    |
|                  | Communications System Upgrade                    | IT                     | 34,500    |
|                  | Wayfinding Program Design                        | Main Street            | 20,000    |
|                  | Genie AWP 405 Lift                               | Maintenance            | 14,000    |
|                  | Replace City Hall HVAC                           | Maintenance            | 68,000    |
|                  | 6' Reel Mower - Replace Unit #104                | Parks                  | 30,000    |
|                  | 6' Mulching Mower - Replace Unit #172            | Parks                  | 24,000    |
|                  | 4 Patrol Units & 2 Administrative Vehicles       | Police                 | 245,000   |
|                  | 1 Ton Flatbed Truck - Replace Unit #18           | Streets                | 32,000    |
| 233 Court Tech   | 2 Handheld Ticket Writers                        | Municipal Court        | 5,965     |
|                  | Computer Replacement                             | Municipal Court        | 2,000     |
|                  | Laserfiche & Adobe Licenses                      | Municipal Court        | 1,050     |
|                  | Receipt Printer Upgrade                          | Municipal Court        | 5,000     |
| 237 Sts/Drainage | Additional Road & Street Improvements            | N/A                    | 225,000   |
| 252 BCDC         | Tube Slide Attraction                            | Aquatics               | 120,000   |
|                  | Powder Coat/Epoxy Fence - Phase I                | Aquatics               | 20,000    |
|                  | Playground Pad                                   | Aquatics               | 50,000    |
|                  | Scoreboards - Pflughaupt/Boehm/Schulte           | Parks                  | 20,000    |
|                  | Trash Receptacles - Phase I - Fireman's Park     | Parks                  | 13,000    |
|                  | Picnic Tables - Phase I - Little League Pavilion | Parks                  | 7,000     |
|                  | Field Renovations - Van Dyke & Schwartz          | Parks                  | 25,000    |
|                  | Linda Anderson Park - Signage                    | Parks                  | 7,335     |
|                  | Hohlt Park - Trail Lights                        | Parks                  | 35,620    |
|                  | Ice Skating Rink at Christmas Stroll             | Recreation             | 12,000    |
|                  | Movies in the Park (1/2 total cost)              | Recreation             | 4,000     |

**CAPITAL BUDGET (continued)**

| <b>FUND</b>          | <b>DESCRIPTION</b>                               | <b>DEPT</b>            | <b>COST</b>         |
|----------------------|--|------------------------|---------------------|
| 102 Electric         | Copper Wire Changeout                            | Electric               | 450,000             |
|                      | Bucket Truck - Replace Unit #147                 | Electric               | 235,000             |
|                      | Switch Gear at Blinn for Main Circuit Protection | Electric               | 25,000              |
|                      | Street Lights/Signals                            | Electric               | 7,000               |
|                      | SCADA Servers & Mobile License                   | Public Utilities       | 39,650              |
|                      | Survey Equipment for City Engineer               | Public Utilities       | 16,000              |
| 103 Gas              | Pickup Truck - Replace Unit #211                 | Gas                    | 30,000              |
|                      | Remodel of Gas Dept Office                       | Gas                    | 25,000              |
|                      | Install PE Valves                                | Gas                    | 3,042               |
| 104 Water            | Water Line Replacements In-house                 | Water Construction     | 25,000              |
|                      | 1/2 Ton Truck Addition                           | Water Construction     | 20,000              |
|                      | Building Renovation                              | Water Treatment        | 150,000             |
|                      | Sludge Pit Rehab & Clarifier Drain Replacement   | Water Treatment        | 100,000             |
|                      | Rehab of Clarifiers 1, 2, & 3                    | Water Treatment        | 50,000              |
|                      | Catwalk, Pipe Paint and Repair                   | Water Treatment        | 30,000              |
|                      | Mixer for Raw Water Tank                         | Water Treatment        | 13,000              |
|                      | Mower Purchase                                   | Water Treatment        | 7,500               |
| 105 Wastewater       | Sewer Line Replacements In-house                 | WW Treatment           | 25,000              |
|                      | Enclosed Garage for Equipment                    | WW Treatment           | 35,000              |
| 106 Sanitation       | Drainage Pipe Improvements (Phase I)             | Collection Station     | 12,700              |
|                      | Improved Perimeter Fence                         | Recycling Center       | 25,000              |
|                      | Rear-Load Dumpster                               | Residential Collection | 6,620               |
| <b>TOTAL CAPITAL</b> |  |                        | <b>\$ 2,486,082</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.





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**APPENDIX A: FY15 Budget Summary**

| FUND                       | 2014                    | 2015                    | \$                  | %                   | 2014                         | 2015                         | \$                  | %                   |
|----------------------------|-------------------------|-------------------------|---------------------|---------------------|------------------------------|------------------------------|---------------------|---------------------|
|                            | Revenues & Transfers-In | Revenues & Transfers-In | Increase (Decrease) | Increase (Decrease) | Expenditures & Transfers-Out | Expenditures & Transfers-Out | Increase (Decrease) | Increase (Decrease) |
| 101 General                | \$ 16,757,505           | \$ 16,327,265           | \$ (430,240)        | -2.57%              | \$ 16,643,364                | \$ 16,327,265                | \$ (316,099)        | -1.90%              |
| 221 Emergency Mgmt         | 1,000                   | 1,000                   | 0                   | 0.00%               | 5,000                        | 5,000                        | 0                   | 0.00%               |
| 222 PD Grants              | 0                       | 36,270                  | 36,270              | N/A                 | 0                            | 36,270                       | 36,270              | N/A                 |
| 225 Motorcycle/PD Equip    | 0                       | 3,000                   | 3,000               | N/A                 | 0                            | 3,000                        | 3,000               | N/A                 |
| 226 Public Safety Training | 0                       | 3,500                   | 3,500               | N/A                 | 0                            | 3,300                        | 3,300               | N/A                 |
| 232 Donations              | 59,120                  | 454,530                 | 395,410             | 668.83%             | 38,300                       | 1,252,739                    | 1,214,439           | 3170.86%            |
| 235 Fire Dept Grants       | 1,000                   | 1,000                   | 0                   | 0.00%               | 1,000                        | 1,000                        | 0                   | 0.00%               |
| 236 Equipment              | 503,522                 | 585,600                 | 82,078              | 16.30%              | 503,522                      | 643,821                      | 140,299             | 27.86%              |
| 118 Debt                   | 4,279,254               | 5,551,336               | 1,272,082           | 29.73%              | 4,279,254                    | 5,737,016                    | 1,457,762           | 34.07%              |
| 250 BCDC                   | 1,561,738               | 1,498,103               | (63,635)            | -4.07%              | 1,886,691                    | 1,498,103                    | (388,588)           | -20.60%             |
| 252 BCDC Capital Projects  | 657,000                 | 0                       | (657,000)           | -100.00%            | 657,000                      | 657,000                      | 0                   | 0.00%               |
| 109 Hotel/Motel            | 510,040                 | 575,100                 | 65,060              | 12.76%              | 510,040                      | 603,252                      | 93,212              | 18.28%              |
| 110 Hotel/County           | 75,000                  | 90,000                  | 15,000              | 20.00%              | 93,814                       | 90,000                       | (3,814)             | -4.07%              |
| 229 Criminal Law           | 7,045                   | 5,020                   | (2,025)             | -28.74%             | 37,500                       | 0                            | (37,500)            | -100.00%            |
| 233 Courts Technology      | 40,500                  | 41,500                  | 1,000               | 2.47%               | 67,000                       | 36,325                       | (30,675)            | -45.78%             |
| 203 Airport Capital Imprv  | 1,525,500               | 1,525,174               | (326)               | -0.02%              | 1,695,000                    | 1,694,638                    | (362)               | -0.02%              |
| 214 Capital Leases         | 0                       | 164,490                 | 164,490             | N/A                 | 0                            | 164,490                      | 164,490             | N/A                 |
| 218 2014 Capital Projects  | 1,501,200               | 1,389,726               | (111,474)           | -7.43%              | 1,501,200                    | 5,012,000                    | 3,510,800           | 233.87%             |
| 234 Parks Capital Imprv    | 87,000                  | 233,955                 | 146,955             | 168.91%             | 99,000                       | 227,955                      | 128,955             | 130.26%             |
| 237 Streets/Drainage       | 600                     | 400                     | (200)               | -33.33%             | 760,721                      | 850,609                      | 89,888              | 11.82%              |
| 290 290 Pass Thru          | 3,001,000               | 3,001,200               | 200                 | 0.01%               | 1,195,000                    | 2,480,000                    | 1,285,000           | 107.53%             |
| 102 Electric               | 26,680,302              | 27,238,755              | 558,453             | 2.09%               | 26,890,612                   | 27,910,330                   | 1,019,718           | 3.79%               |
| 103 Gas                    | 3,354,993               | 3,755,390               | 400,397             | 11.93%              | 3,141,265                    | 3,642,203                    | 500,938             | 15.95%              |
| 104 Water                  | 5,109,618               | 4,205,421               | (904,197)           | -17.70%             | 4,811,874                    | 4,602,912                    | (208,962)           | -4.34%              |
| 105 Wastewater             | 3,521,212               | 3,701,045               | 179,833             | 5.11%               | 3,514,450                    | 3,719,549                    | 205,099             | 5.84%               |
| 106 Sanitation             | 2,320,072               | 2,535,969               | 215,897             | 9.31%               | 2,395,421                    | 2,368,131                    | (27,290)            | -1.14%              |
| 220 Central Fleet          | 110,100                 | 110,800                 | 700                 | 0.64%               | 35,750                       | 70,000                       | 34,250              | 95.80%              |
| 500 Workers' Comp          | 124,462                 | 140,795                 | 16,333              | 13.12%              | 92,750                       | 363,200                      | 270,450             | 291.59%             |
| 600 Medical Ins            | 0                       | 0                       | 0                   | N/A                 | 0                            | 88,234                       | 88,234              | N/A                 |
| Subtotal                   | 71,788,783              | 73,176,344              | 1,387,561           | 1.93%               | 70,855,528                   | 80,088,342                   | 9,232,814           | 13.03%              |
| Less Transfers             | (6,988,294)             | (9,593,356)             | (2,605,062)         | 37.28%              | (6,988,294)                  | (9,593,356)                  | (2,605,062)         | 37.28%              |
| Total                      | \$ 64,800,489           | \$ 63,582,988           | \$ (1,217,501)      | -1.88%              | \$ 63,867,234                | \$ 70,494,986                | \$ 6,627,752        | 10.38%              |

**CITY OF BRENHAM  
COMBINED FUND SUMMARY  
FY14-15 BUDGET**

|                                  | GENERAL FUND |           |                    |                 |               |             |                  |             |             | COMPONENT UNIT |               | SPECIAL REVENUE FUNDS |                 |                  |             |
|----------------------------------|--------------|-----------|--------------------|-----------------|---------------|-------------|------------------|-------------|-------------|----------------|---------------|-----------------------|-----------------|------------------|-------------|
|                                  | GENERAL      | EMER MGMT | POLICE DEPT GRANTS | MOTOR/ PD EQUIP | PUBLIC SAFETY | DONA- TIONS | FIRE DEPT GRANTS | EQUIP- MENT | DEBT        | BCDC           | BCDC CAP PROJ | HOTEL/ MOTEL          | HOTEL/ TAX CNTY | CRIM LAW ENFORCE | COURTS TECH |
| <b>BEGINNING BALANCE</b>         | \$4,242,953  | \$12,193  | \$0                | \$0             | \$1,363       | \$863,991   | \$0              | \$58,221    | \$552,887   | \$967,218      | \$657,000     | \$314,535             | \$3,604         | \$9,297          | \$92,531    |
| <b>REVENUES</b>                  |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| AD VALOREM TAX                   | 3,167,514    |           |                    |                 |               |             |                  |             | 2,229,408   |                |               |                       |                 |                  |             |
| SALES TAX                        | 4,483,432    |           |                    |                 |               |             |                  |             |             | 1,494,477      |               |                       |                 |                  |             |
| FRANCHISE TAX                    | 2,748,667    |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| OTHER TAX                        | 370,800      |           |                    |                 |               |             |                  |             |             |                |               | 575,000               | 90,000          |                  |             |
| LICENSES AND PERMITS             | 88,300       |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| INTERGOVERNMENTAL (1)            | 301,693      |           |                    |                 |               |             |                  |             | 259,400     |                |               |                       |                 |                  |             |
| CHARGES FOR SERVICES             | 283,100      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  | 41,500      |
| FINES AND FORFEITURES            | 750,644      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| INTEREST/PENALTY                 | 950          |           |                    |                 |               |             |                  |             | 13,210      | 250            |               | 100                   |                 | 20               |             |
| CONTRIBUTIONS AND DONATIONS      |              | 1,000     |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| MISCELLANEOUS REVENUE            | 308,636      |           | 36,270             | 3,000           | 3,500         | 454,530     | 1,000            |             |             | 3,376          |               |                       |                 | 5,000            |             |
| <b>TRANSFERS IN</b>              | 3,823,529    |           |                    |                 |               |             |                  | 585,600     | 3,049,318   |                |               |                       |                 |                  |             |
| <b>DEBT/LEASE PROCEEDS</b>       |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| <b>TOTAL OPERATING RESOURCES</b> | \$16,327,265 | \$1,000   | \$36,270           | \$3,000         | \$3,500       | \$454,530   | \$1,000          | \$585,600   | \$5,551,336 | \$1,498,103    | \$0           | \$575,100             | \$90,000        | \$5,020          | \$41,500    |
| <b>DEPARTMENT EXPENDITURES</b>   |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| ADMINISTRATION                   | 1,107,912    |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| DEVELOPMENT SERVICES             | 375,387      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| HUMAN RESOURCES                  | 192,625      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| MAIN STREET                      | 141,688      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| MAINTENANCE                      | 705,121      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| FINANCE                          | 976,418      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| PURCHASING/WAREHOUSE             | 270,869      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| STREETS                          | 1,454,692    |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| PARKS (1)                        | 1,119,778    |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| LIBRARY (1)                      | 407,170      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| AIRPORT                          | 136,699      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| COMM PROGRAMS & MKTING           | 261,082      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| AQUATIC CENTER                   | 770,890      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| CITY COMMUNICATIONS (1)          | 260,967      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| COMMUNICATIONS                   | 0            |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| POLICE (1)                       | 3,937,445    |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| FIRE                             | 1,684,693    |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| ANIMAL SHELTER/CONTROL           | 326,934      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| MUNICIPAL COURT                  | 398,461      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| PUBLIC WORKS                     | 173,722      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| INFORMATION TECHNOLOGY (1)       | 639,904      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| EMERGENCY MANAGEMENT             |              | 5,000     |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| POLICE DEPARTMENT GRANTS         |              |           | 36,270             |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| MOTORCYCLE/PD EQUIPMENT          |              |           |                    | 3,000           |               |             |                  |             |             |                |               |                       |                 |                  |             |
| PUBLIC SAFETY TRAINING           |              |           |                    |                 | 3,300         |             |                  |             |             |                |               |                       |                 |                  |             |
| DONATIONS                        |              |           |                    |                 |               | 28,600      |                  |             |             |                |               |                       |                 |                  |             |
| FIRE DEPARTMENT GRANTS           |              |           |                    |                 |               |             | 1,000            |             |             |                |               |                       |                 |                  |             |
| EQUIPMENT                        |              |           |                    |                 |               |             |                  | 643,821     |             |                |               |                       |                 |                  |             |
| BCDC                             |              |           |                    |                 |               |             |                  |             |             | 534,830        |               |                       |                 |                  |             |
| BCDC CAPITAL PROJECT             |              |           |                    |                 |               |             |                  |             |             |                | 657,000       |                       |                 |                  |             |
| HOTEL/MOTEL                      |              |           |                    |                 |               |             |                  |             |             |                |               | 528,725               | 90,000          |                  |             |
| CRIMINAL LAW ENFORCEMENT         |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 | 0                |             |
| COURTS TECHNOLOGY/SECURITY       |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  | 21,325      |
| AIRPORT                          |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| CAPITAL LEASES                   |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| 2014 CAPITAL PROJECTS            |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| PARKS SPECIAL REVENUE            |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| STREETS AND DRAINAGE             |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| US 290 PASS THRU FINANCE         |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| UTILITY CUSTOMER SERVICE         |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| PUBLIC UTILITIES                 |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| ELECTRIC                         |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| GAS                              |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| WATER TREATMENT                  |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| WATER CONSTRUCTION               |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| WASTEWATER CONSTRUCTION          |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| WASTEWATER TREATMENT             |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| TRANSFER STATION                 |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| COLLECTION STATION               |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| RECYCLING CENTER                 |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| RESIDENTIAL COLLECTION           |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| CENTRAL FLEET                    |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| WORKERS' COMPENSATION            |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| MEDICAL INSURANCE                |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| <b>SUBTOTAL DEPARTMENT</b>       | 15,342,457   | 5,000     | 36,270             | 3,000           | 3,300         | 28,600      | 1,000            | 643,821     | 0           | 534,830        | 657,000       | 528,725               | 90,000          | 0                | 21,325      |
| <b>OTHER EXPENDITURES</b>        |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| SOURCE COST                      |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| FRANCHISE TAX                    |              |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| DEBT SERVICE                     |              |           |                    |                 |               |             |                  |             | 5,737,016   |                |               |                       |                 |                  |             |
| NON-DEPT AND MISC                | 399,208      |           |                    |                 |               |             |                  |             |             |                |               |                       |                 |                  |             |
| <b>SUBTOTAL OTHER</b>            | 399,208      | 0         | 0                  | 0               | 0             | 0           | 0                | 0           | 5,737,016   | 0              | 0             | 0                     | 0               | 0                | 0           |
| <b>TRANSFERS OUT</b>             | 585,600      |           |                    |                 |               | 1,224,139   |                  |             |             | 963,273        |               | 74,527                |                 |                  | 15,000      |
| <b>TOTAL EXPENDITURES</b>        | \$16,327,265 | \$5,000   | \$36,270           | \$3,000         | \$3,300       | \$1,252,739 | \$1,000          | \$643,821   | \$5,737,016 | \$1,498,103    | \$657,000     | \$603,252             | \$90,000        | \$0              | \$36,325    |
| <b>CHANGE IN FUND BALANCE</b>    | 0            | (4,000)   | 0                  | 0               | 200           | (798,209)   | 0                | (58,221)    | (185,680)   | 0              | (657,000)     | (28,152)              | 0               | 5,020            | 5,175       |
| <b>ENDING FUND BALANCE</b>       | \$4,242,953  | \$8,193   | \$0                | \$0             | \$1,563       | \$65,782    | \$0              | \$0         | \$367,207   | \$967,218      | \$0           | \$286,383             | \$3,604         | \$14,317         | \$97,706    |

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

**CITY OF BRENHAM  
COMBINED FUND SUMMARY  
FY14-15 BUDGET**

|                                  | CAPITAL PROJECT FUNDS |                |               |                  |                 |               | ENTERPRISE FUNDS |             |             |             |             | INTERNAL SERVICE FUNDS |               |             | TOTAL        |
|----------------------------------|-----------------------|----------------|---------------|------------------|-----------------|---------------|------------------|-------------|-------------|-------------|-------------|------------------------|---------------|-------------|--------------|
|                                  | AIRPORT CAPITAL       | CAPITAL LEASES | 2014 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>         | \$177,216             | \$0            | \$3,936,575   | \$9,054          | \$2,425,209     | \$4,877,959   | \$5,957,496      | \$1,465,923 | \$2,037,075 | \$606,466   | \$881,001   | \$235,813              | \$396,109     | \$88,234    | \$30,869,923 |
| <b>REVENUES</b>                  |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             |              |
| AD VALOREM TAX                   |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 5,396,922    |
| SALES TAX                        |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 5,977,909    |
| FRANCHISE TAX                    |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 2,748,667    |
| OTHER TAX                        |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 1,035,800    |
| LICENSES AND PERMITS             |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 88,300       |
| INTERGOVERNMENTAL (1)            |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 561,093      |
| CHARGES FOR SERVICES             |                       |                |               |                  |                 |               | 26,603,756       | 3,750,290   | 4,184,571   | 3,690,575   | 2,508,083   | 110,800                | 140,745       |             | 41,313,420   |
| FINES AND FORFEITURES            |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 750,644      |
| INTEREST/PENALTY                 |                       |                | 165,587       |                  | 400             | 3,001,200     | 13,884           | 500         | 1,050       | 770         | 286         |                        | 50            |             | 3,198,257    |
| CONTRIBUTIONS AND DONATIONS      |                       |                |               | 6,000            |                 |               |                  |             |             |             |             |                        |               |             | 462,530      |
| MISCELLANEOUS REVENUE            | 1,525,174             |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 1,884,956    |
| <b>TRANSFERS IN</b>              |                       |                | 1,224,139     | 227,955          |                 |               | 621,115          | 4,600       | 19,800      | 9,700       | 27,600      |                        |               |             | 9,593,356    |
| <b>DEBT/LEASE PROCEEDS</b>       |                       | 164,490        |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 164,490      |
| <b>TOTAL OPERATING RESOURCES</b> | \$1,525,174           | \$164,490      | \$1,389,726   | \$233,955        | \$400           | \$3,001,200   | \$27,238,755     | \$3,755,390 | \$4,205,421 | \$3,701,045 | \$2,535,969 | \$110,800              | \$140,795     | \$0         | \$73,176,344 |
| <b>DEPARTMENT EXPENDITURES</b>   |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             |              |
| ADMINISTRATION                   |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 1,107,912    |
| DEVELOPMENT SERVICES             |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 375,387      |
| HUMAN RESOURCES                  |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 192,625      |
| MAIN STREET                      |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 141,688      |
| MAINTENANCE                      |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 705,121      |
| FINANCE                          |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 976,418      |
| PURCHASING/WAREHOUSE             |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 270,869      |
| STREETS                          |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 1,454,692    |
| PARKS (1)                        |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 1,119,778    |
| LIBRARY (1)                      |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 407,170      |
| AIRPORT                          |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 136,699      |
| COMM PROGRAMS & MKTING           |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 261,082      |
| AQUATIC CENTER                   |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 770,890      |
| CITY COMMUNICATIONS (1)          |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 260,967      |
| COMMUNICATIONS                   |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 0            |
| POLICE (1)                       |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 3,937,445    |
| FIRE                             |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 1,684,693    |
| ANIMAL SHELTER/CONTROL           |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 326,934      |
| MUNICIPAL COURT                  |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 398,461      |
| PUBLIC WORKS                     |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 173,722      |
| INFORMATION TECHNOLOGY (1)       |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 639,904      |
| EMERGENCY MANAGEMENT             |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 5,000        |
| POLICE DEPARTMENT GRANTS         |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 36,270       |
| MOTORCYCLE/PD EQUIPMENT          |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 3,000        |
| PUBLIC SAFETY TRAINING           |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 3,300        |
| DONATIONS                        |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 28,600       |
| FIRE DEPARTMENT GRANTS           |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 1,000        |
| EQUIPMENT                        |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 643,821      |
| BCDC                             |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 534,830      |
| BCDC CAPITAL PROJECT             |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 657,000      |
| HOTEL/MOTEL                      |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 618,725      |
| CRIMINAL LAW ENFORCEMENT         |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 0            |
| COURTS TECHNOLOGY/SECURITY       |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 21,325       |
| AIRPORT                          | 1,694,638             |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 1,694,638    |
| CAPITAL LEASES                   |                       | 164,490        |               |                  |                 |               |                  |             |             |             |             |                        |               |             | 164,490      |
| 2014 CAPITAL PROJECTS            |                       |                | 5,012,000     |                  |                 |               |                  |             |             |             |             |                        |               |             | 5,012,000    |
| PARKS SPECIAL REVENUE            |                       |                |               | 227,955          |                 |               |                  |             |             |             |             |                        |               |             | 227,955      |
| STREETS AND DRAINAGE             |                       |                |               |                  | 850,609         |               |                  |             |             |             |             |                        |               |             | 850,609      |
| US 290 PASS THRU FINANCE         |                       |                |               |                  |                 | 0             |                  |             |             |             |             |                        |               |             | 0            |
| UTILITY CUSTOMER SERVICE         |                       |                |               |                  |                 |               | 489,056          |             |             |             |             |                        |               |             | 489,056      |
| PUBLIC UTILITIES                 |                       |                |               |                  |                 |               | 961,189          |             |             |             |             |                        |               |             | 961,189      |
| ELECTRIC                         |                       |                |               |                  |                 |               | 2,632,906        |             |             |             |             |                        |               |             | 2,632,906    |
| GAS                              |                       |                |               |                  |                 |               |                  | 617,414     |             |             |             |                        |               |             | 617,414      |
| WATER TREATMENT                  |                       |                |               |                  |                 |               |                  |             | 1,581,921   |             |             |                        |               |             | 1,581,921    |
| WATER CONSTRUCTION               |                       |                |               |                  |                 |               |                  |             | 1,027,582   |             |             |                        |               |             | 1,027,582    |
| WASTEWATER CONSTRUCTION          |                       |                |               |                  |                 |               |                  |             |             | 432,356     |             |                        |               |             | 432,356      |
| WASTEWATER TREATMENT             |                       |                |               |                  |                 |               |                  |             |             | 1,212,344   |             |                        |               |             | 1,212,344    |
| TRANSFER STATION                 |                       |                |               |                  |                 |               |                  |             |             |             | 734,276     |                        |               |             | 734,276      |
| COLLECTION STATION               |                       |                |               |                  |                 |               |                  |             |             |             | 401,392     |                        |               |             | 401,392      |
| RECYCLING CENTER                 |                       |                |               |                  |                 |               |                  |             |             |             | 170,852     |                        |               |             | 170,852      |
| RESIDENTIAL COLLECTION           |                       |                |               |                  |                 |               |                  |             |             |             | 576,104     |                        |               |             | 576,104      |
| CENTRAL FLEET                    |                       |                |               |                  |                 |               |                  |             |             |             |             | 70,000                 |               |             | 70,000       |
| WORKERS' COMPENSATION            |                       |                |               |                  |                 |               |                  |             |             |             |             |                        | 92,300        |             | 92,300       |
| MEDICAL INSURANCE                |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               | 0           | 0            |
| <b>SUBTOTAL DEPARTMENT</b>       | 1,694,638             | 164,490        | 5,012,000     | 227,955          | 850,609         | 0             | 4,083,151        | 617,414     | 2,609,503   | 1,644,700   | 1,882,624   | 70,000                 | 92,300        | 0           | 36,844,712   |
| <b>OTHER EXPENDITURES</b>        |                       |                |               |                  |                 |               |                  |             |             |             |             |                        |               |             |              |
| SOURCE COST                      |                       |                |               |                  |                 |               | 20,068,002       | 2,196,358   | 291,900     |             |             |                        |               |             | 22,556,260   |
| FRANCHISE TAX                    |                       |                |               |                  |                 |               | 1,821,701        | 261,594     | 285,231     | 249,851     | 59,209      |                        |               |             | 2,677,586    |
| DEBT SERVICE                     |                       |                |               |                  |                 |               | 9,564            | 2,033       | 819,088     | 1,346,789   | 3,550       |                        |               |             | 7,918,040    |
| NON-DEPT AND MISC                |                       |                |               |                  |                 |               | 57,900           | 2,100       | 21,500      | 7,980       | 9,700       |                        |               |             | 498,388      |
| <b>SUBTOTAL OTHER</b>            | 0                     | 0              | 0             | 0                | 0               | 0             | 21,957,167       | 2,462,085   | 1,417,719   | 1,604,620   | 72,459      | 0                      | 0             | 0           | 33,650,274   |
| <b>TRANSFERS OUT</b>             |                       |                |               |                  |                 | 2,480,000     | 1,870,012        | 562,704     | 575,690     | 470,229     | 413,048     |                        |               |             | 9,593,356    |
| <b>TOTAL EXPENDITURES</b>        | \$1,694,638           | \$164,490      | \$5,012,000   | \$227,955        | \$850,609       | \$2,480,000   | \$27,910,330     | \$3,642,203 | \$4,602,912 | \$3,719,549 | \$2,368,131 | \$70,000               | \$363,200     | \$88,234    | \$80,088,342 |
| <b>CHANGE IN FUND BALANCE</b>    | (169,464)             | 0              | (3,622,274)   | 6,000            | (850,209)       | \$21,200      | (671,575)        | 113,187     | (397,491)   | (18,504)    | 167,838     | 40,800                 | (222,405)     | (88,234)    | (6,911,998)  |
| <b>ENDING FUND BALANCE</b>       | \$7,752               | \$0            | \$314,301     | \$15,054         | \$1,575,000     | \$5,399,159   | \$5,285,921      | \$1,579,111 | \$1,639,585 | \$587,963   | \$1,048,839 | \$276,613              | \$173,704     | \$0         | \$23,957,925 |

## **READER'S GUIDE**

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The purpose of this reader's guide is to assist users in navigating their way through the FY15 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 10 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 FY15 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.

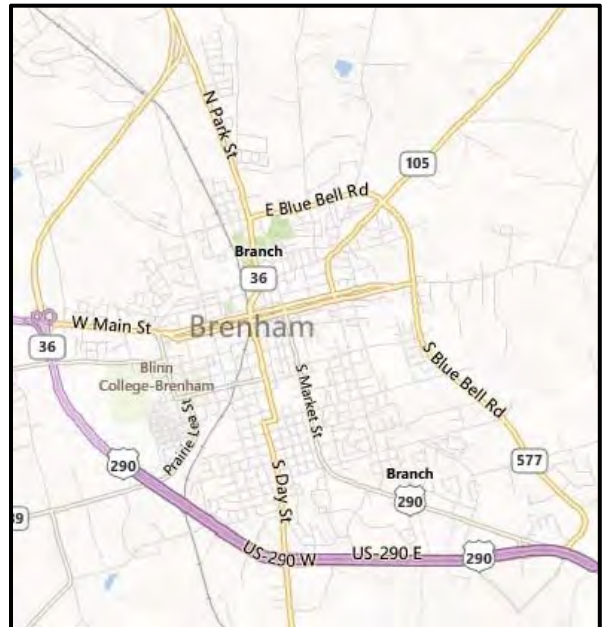
## INFORMATION ON THE CITY OF BRENHAM

### 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.

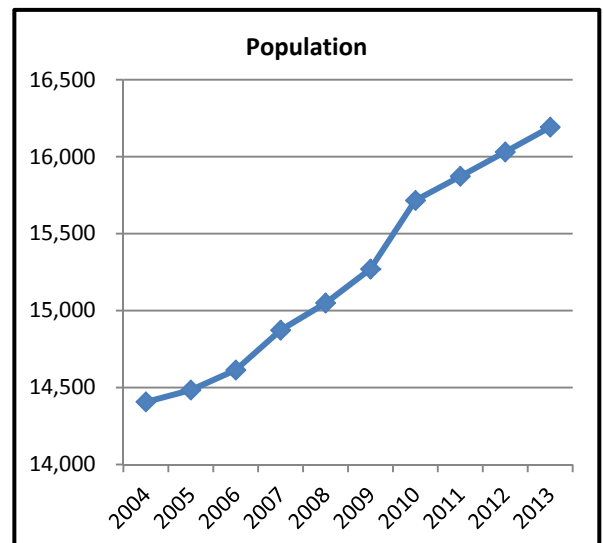
### LOCATION

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 231.88 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 35 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 185 acres of parkland is maintained by the City.

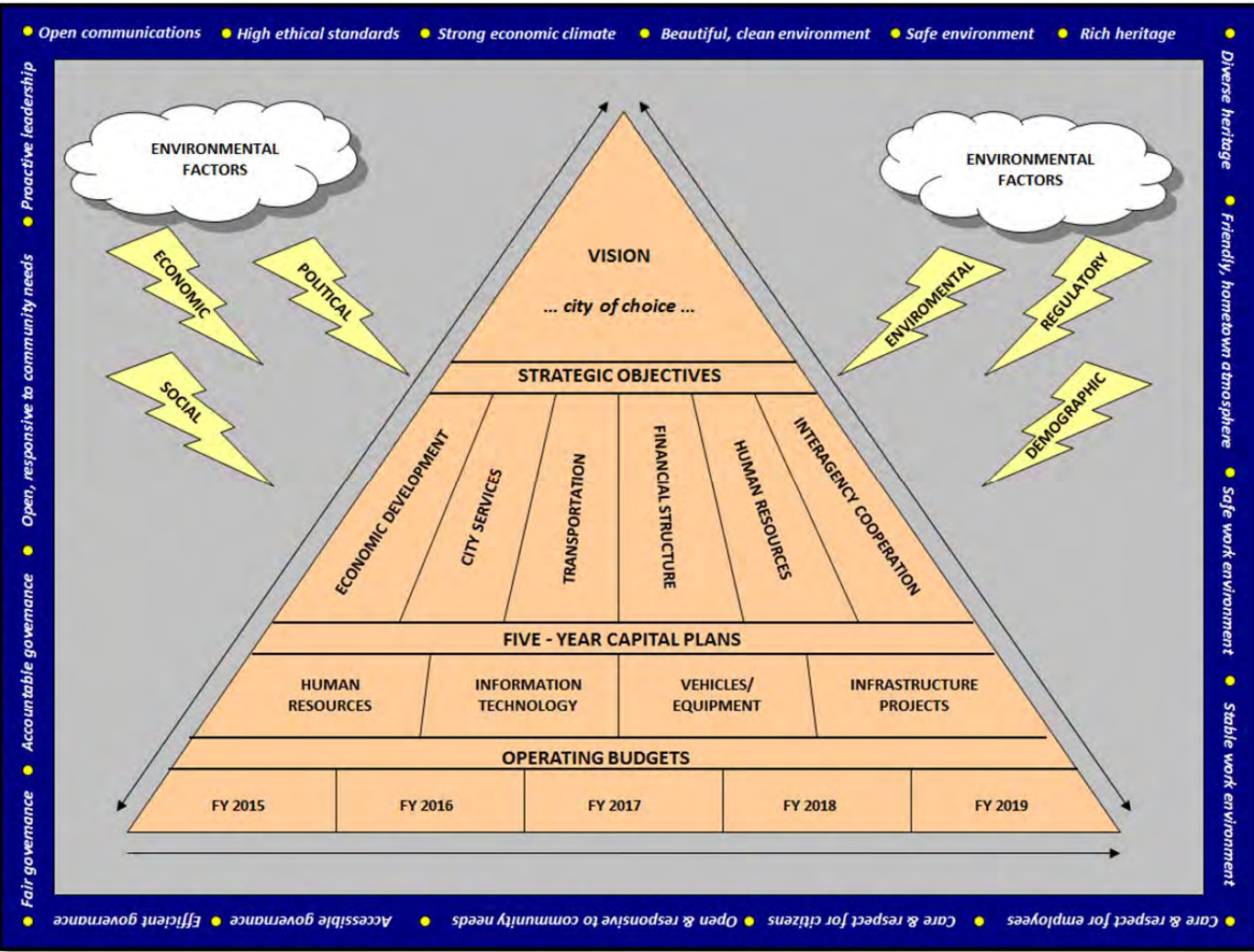




# PLANNING PROCESS

## 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

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### 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.



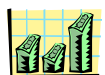
6. Encourage development within the City's utilities service area.



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**

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### **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

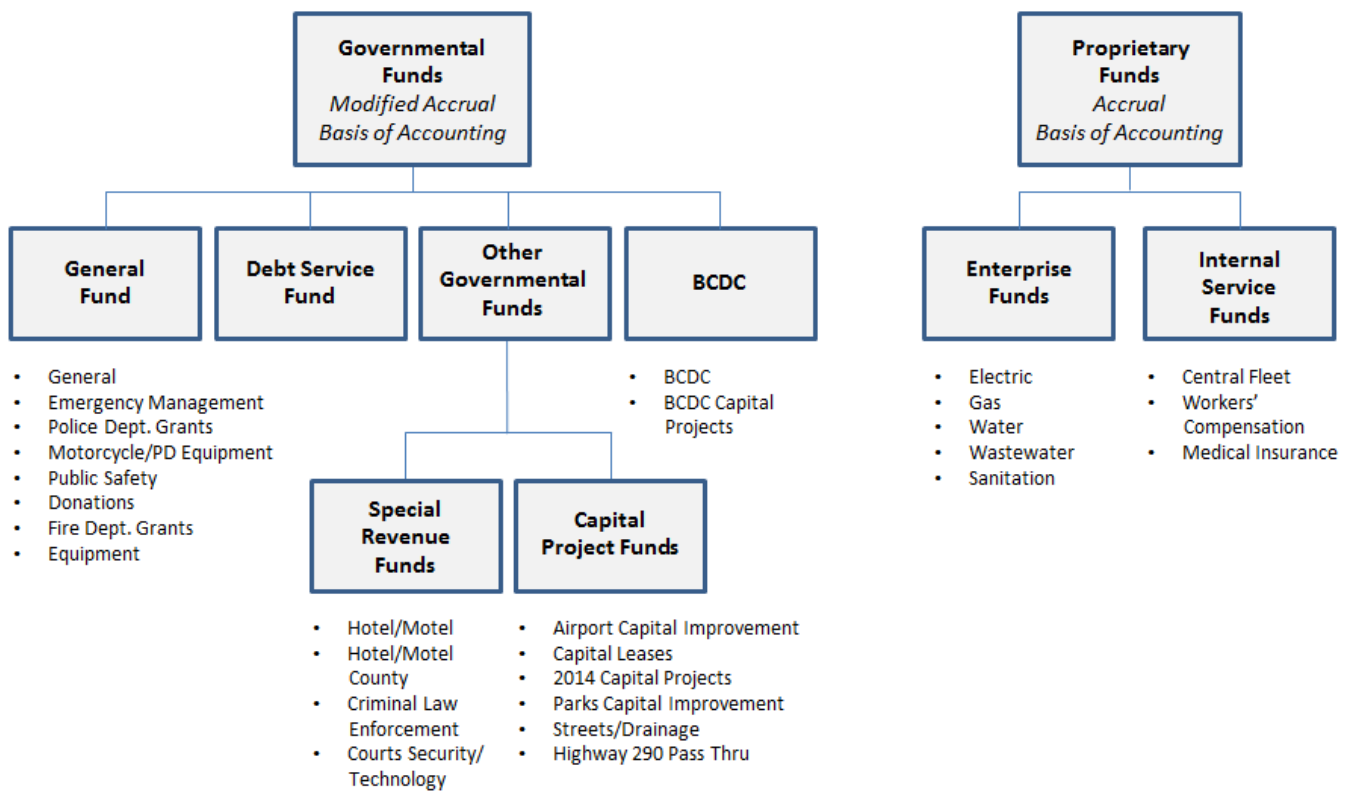
In addition, capital purchases are budgeted in the year of purchase and debt principal is budgeted in the year it is paid. Budget emphasis is on cash transactions and focus is on the net change in working capital.

**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) 2015**

| DATE                  | DAY(S)    | DESCRIPTION   |
|-----------------------|-----------|---|
| <b>JANUARY 2014</b>   |           |   |
| 31                    | Fri       | Request for 5-Year Capital Plan Update distributed to all departments.  |
| <b>FEBRUARY 2014</b>  |           |   |
| 21                    | Thurs     | 5-Year Capital Plan Update due from all departments.  |
| 27                    | Thurs     | Capital Bond Projects Council Workshop  |
| 28                    | Fri       | Completion of First Quarter Review and RAE (3 Months Actual, 9 Months Budget).  |
| <b>MARCH 2014</b>     |           |   |
| 03                    | Mon       | Preparation of Personnel Budget and 5-Year Capital Plan Update.   |
| <b>APRIL 2014</b>     |           |   |
| 08                    | Wed       | Management review of Personnel Budget for FY15.   |
| 09                    | Wed       | Management review of 5-Year Capital Plan Update, FY15-FY19.   |
| 11                    | Fri       | Personnel Budget input into Incode by Finance Department.   |
| 14                    | Mon       | RAE spreadsheets distributed to all departments.  |
| 22                    | Tues      | RAE due from all departments.   |
| 23                    | Wed       | RAE reviewed and input into INCODE by Finance Department.   |
| 25                    | Fri       | Budget training manuals completed.  |
| 28-29                 | Mon-Tues  | Department budget training - 2 sessions.  |
| 29                    | Tues      | Finance prepares 1st round revenue projections for General Fund; Utility Compliance Manager prepares Utility Fund Projections.  |
| <b>MAY 2014</b>       |           |   |
| 09                    | Fri       | Revenue projections input into Incode by Finance Department.  |
| 14                    | Wed       | Completion of 2nd Quarter Review and RAE (6 Months Actual, 6 Months RAE).   |
| 23                    | Fri       | Budgets entered into Incode for all utility fund departments and General Fund Depts: 121, 122, 123, 125, 131, 133, 135 and 172.   |
| 28                    | Wed       | Budgets entered into Incode for all remaining General Fund departments, BCDC, Hotel/Motel and Parks Capital Project funds.  |
| <b>JUNE 2014</b>      |           |   |
| 02-04                 | Mon-Wed   | Management review of all utility fund department budgets.   |
| 05                    | Thurs     | Pre-Budget & 5-Year Capital Workshop - 8:30 AM  |
| 09-12                 | Mon-Thurs | Management review of all General Fund department budgets.   |
| 24                    | Tues      | Management review of BCDC, Hotel/Motel, Parks Capital Project and other miscellaneous fund budgets.   |
| 27                    | Fri       | Management review of FY15 Proposed Budget financials.   |
| <b>JULY 2014</b>      |           |   |
| 01-18                 | Tues-Fri  | Incorporation of management reviewed, proposed budget into Budget Book for Council Budget Workshops   |
| 21                    | Mon       | Council budget workshops: Utility and Special Revenue Funds - 8:30 AM.  |
| 24                    | Thurs     | Council budget workshops: General Fund - 8:30 AM.   |
| 25                    | Fri       | Last day for chief appraiser to certify appraisal roll to each taxing unit. Effective and rollback tax rates calculated.  |
| <b>AUGUST 2014</b>    |           |   |
| 08                    | Fri       | Proposed budget filed with City Secretary. One copy at Library, one copy at County, and put on City's website.  |
| 11                    | Mon       | Publication of effective and rollback tax rates, unencumbered fund balances, debt obligation schedule and other applicable items by chief appraiser.  |
| 18                    | Mon       | <i>Notice of Public Hearing on Proposed Budget</i> published in newspaper and on website not earlier than the 30th or later than the 10th day before the date of the hearing.   |
| <b>SEPTEMBER 2014</b> |           |   |
| 04                    | Thurs     | Council meeting: First public hearing and first reading of ordinances to adopt the tax rate and budget. Record vote taken   |
| 18                    | Thurs     | Council meeting: Second reading of ordinances to adopt the tax rate and budget. Record vote taken.  |
| 30                    | Tues      | Last day for taxing units to adopt 2014 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. |

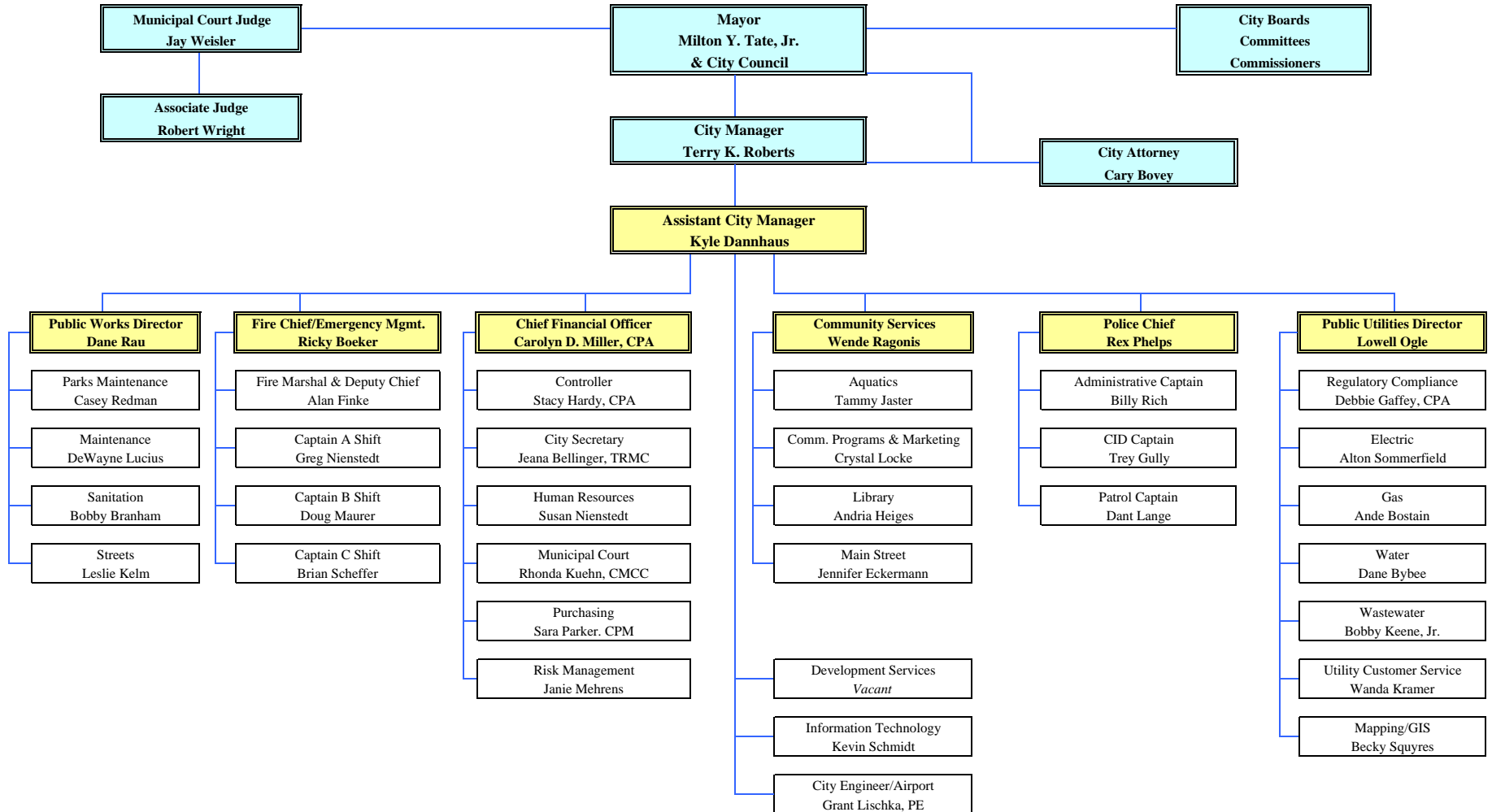
\* Requires special Council meeting.

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

|                              | FY13          |              |               | FY14          |              |               | FY15          |              |               | FY14 VERSUS FY15 |               |                |
|------------------------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|------------------|---------------|----------------|
|                              | FT            | PT           | TOTAL         | FT            | PT           | TOTAL         | FT            | PT           | TOTAL         | FT               | PT            | TOTAL          |
| <b>GENERAL FUND</b>          |               |              |               |               |              |               |               |              |               |                  |               |                |
| ADMINISTRATION               | 6.00          | 0.00         | 6.00          | 6.00          | 0.00         | 6.00          | 5.90          | 0.00         | 5.90          | (0.10)           | 0.00          | (0.10)         |
| DEVELOPMENT SVCS             | 4.10          | 0.00         | 4.10          | 4.50          | 0.00         | 4.50          | 4.50          | 0.00         | 4.50          | 0.00             | 0.00          | 0.00           |
| HUMAN RESOURCES              | 2.00          | 0.00         | 2.00          | 2.00          | 0.00         | 2.00          | 2.00          | 0.43         | 2.43          | 0.00             | 0.43          | 0.43           |
| 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                  | 7.50          | 0.00         | 7.50          | 7.50          | 0.47         | 7.97          | 8.00          | 0.47         | 8.47          | 0.50             | 0.00          | 0.50           |
| FINANCE                      | 8.00          | 1.08         | 9.08          | 9.00          | 0.27         | 9.27          | 9.00          | 0.27         | 9.27          | 0.00             | 0.00          | 0.00           |
| PURCHASING/WHSE              | 3.00          | 0.47         | 3.47          | 3.50          | 0.94         | 4.44          | 3.00          | 0.47         | 3.47          | (0.50)           | (0.47)        | (0.97)         |
| STREETS                      | 16.00         | 0.46         | 16.46         | 16.00         | 0.75         | 16.75         | 16.00         | 0.75         | 16.75         | 0.00             | 0.00          | 0.00           |
| PARKS                        | 14.25         | 3.37         | 17.62         | 12.25         | 3.17         | 15.42         | 12.25         | 3.17         | 15.42         | 0.00             | 0.00          | 0.00           |
| LIBRARY                      | 4.00          | 1.99         | 5.99          | 4.00          | 1.99         | 5.99          | 4.00          | 1.99         | 5.99          | 0.00             | 0.00          | 0.00           |
| COMMUNITY PROGRAMS/MARKETING | 2.00          | 0.19         | 2.19          | 1.75          | 0.19         | 1.94          | 2.50          | 0.68         | 3.18          | 0.75             | 0.49          | 1.24           |
| AQUATIC CENTER               | 2.25          | 12.65        | 14.90         | 2.50          | 12.65        | 15.15         | 2.75          | 12.65        | 15.40         | 0.25             | 0.00          | 0.25           |
| CITY COMMUNICATIONS          | 0.00          | 0.00         | 0.00          | 0.00          | 0.00         | 0.00          | 0.25          | 0.00         | 0.25          | 0.25             | 0.00          | 0.25           |
| COMMUNICATIONS               | 15.25         | 1.92         | 17.17         | 15.25         | 1.92         | 17.17         | 0.00          | 0.00         | 0.00          | (15.25)          | (1.92)        | (17.17)        |
| POLICE                       | 38.50         | 0.00         | 38.50         | 40.50         | 0.00         | 40.50         | 41.50         | 0.00         | 41.50         | 1.00             | 0.00          | 1.00           |
| FIRE                         | 15.25         | 0.00         | 15.25         | 16.25         | 0.00         | 16.25         | 16.25         | 0.00         | 16.25         | 0.00             | 0.00          | 0.00           |
| 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          | 4.60          | 0.00         | 4.60          | 1.60             | (1.80)        | (0.20)         |
| PUBLIC WORKS                 | 1.90          | 0.00         | 1.90          | 1.50          | 0.00         | 1.50          | 1.50          | 0.00         | 1.50          | 0.00             | 0.00          | 0.00           |
| INFORMATION TECHNOLOGY       | 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>153.00</b> | <b>23.93</b> | <b>176.93</b> | <b>155.50</b> | <b>24.15</b> | <b>179.65</b> | <b>144.00</b> | <b>20.88</b> | <b>164.88</b> | <b>(11.50)</b>   | <b>(3.27)</b> | <b>(14.77)</b> |
| <b>ELECTRIC FUND</b>         |               |              |               |               |              |               |               |              |               |                  |               |                |
| UTILITY CUSTOMER SERVICE     | 6.00          | 1.20         | 7.20          | 5.00          | 0.60         | 5.60          | 6.00          | 0.00         | 6.00          | 1.00             | (0.60)        | 0.40           |
| PUBLIC UTILITIES             | 8.00          | 0.00         | 8.00          | 11.00         | 0.00         | 11.00         | 12.00         | 0.00         | 12.00         | 1.00             | 0.00          | 1.00           |
| 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>26.00</b>  | <b>1.20</b>  | <b>27.20</b>  | <b>28.00</b>  | <b>0.60</b>  | <b>28.60</b>  | <b>30.00</b>  | <b>0.00</b>  | <b>30.00</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          | 7.50          | 0.00         | 7.50          | 1.00             | 0.00          | 1.00           |
| 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>12.50</b>  | <b>0.00</b>  | <b>12.50</b>  | <b>1.00</b>      | <b>0.00</b>   | <b>1.00</b>    |
| <b>WASTEWATER FUND</b>       |               |              |               |               |              |               |               |              |               |                  |               |                |
| WASTEWATER CONSTRUCTION      | 5.00          | 0.00         | 5.00          | 5.00          | 0.00         | 5.00          | 4.00          | 0.00         | 4.00          | (1.00)           | 0.00          | (1.00)         |
| 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>8.50</b>   | <b>0.00</b>  | <b>8.50</b>   | <b>(1.00)</b>    | <b>0.00</b>   | <b>(1.00)</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           | 3.25          | 0.00         | 3.25          | 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>11.00</b>  | <b>0.00</b>  | <b>11.00</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>216.00</b> | <b>25.13</b> | <b>241.13</b> | <b>220.50</b> | <b>24.75</b> | <b>245.25</b> | <b>211.00</b> | <b>20.88</b> | <b>231.88</b> | <b>(9.50)</b>    | <b>(3.87)</b> | <b>(13.37)</b> |



**CITY OF BRENHAM - ORGANIZATIONAL CHART**  
*As of October 1, 2014*



## 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.

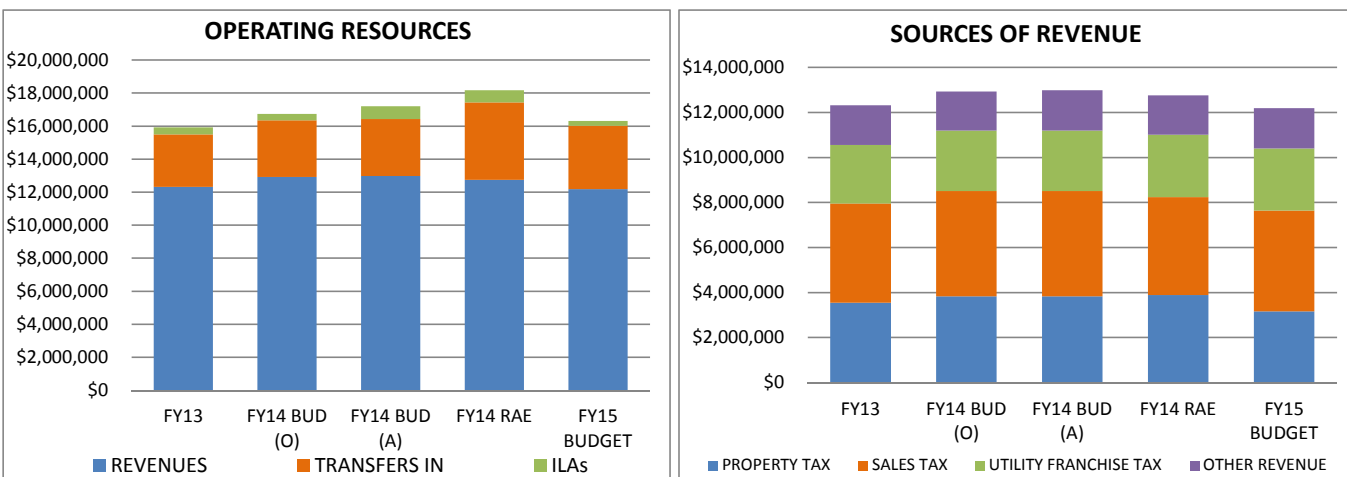
### OPERATING RESOURCES

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 FY15 Budget are \$16.3 million. Of this figure, \$12.2 million (74.7%) is derived from revenues; \$3.8 million (23.4%) is derived from inter-fund transfers; and \$301,693 (1.9%) is derived from inter-local agreements.

#### Revenues

Revenue assumptions in the FY15 Budget reflect stable economic growth along with the impact of a tax rate decrease due to the transfer of the communications function to the County. Sales tax is lower than the FY14 budget but is expected to exceed FY14 RAE by 3%. Although property tax revenues have decreased due to the drop in the tax rate, property valuations continue to see modest growth. These economic indicators support the assumptions used in the FY15 Budget’s primary revenue sources: sales tax, property tax and franchise tax. Assumptions include:

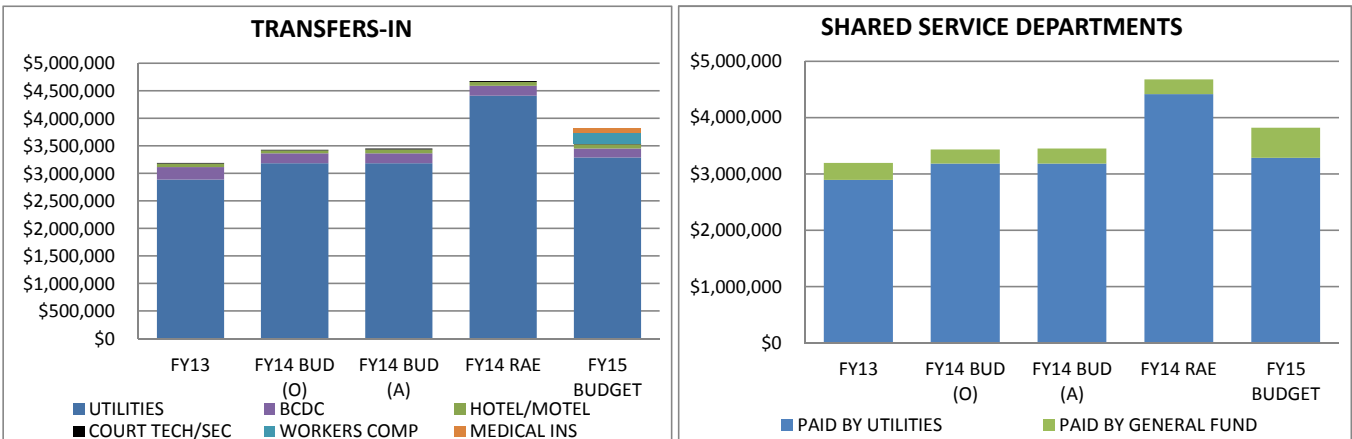
- > Modest sales tax revenue growth through FY15, with an expected increase of 3% over the FY14 RAE;
- > Current O&M tax rate of \$0.2890 per \$100, a decrease of \$0.069 from the FY14 O&M rate of \$0.3579. This decrease is due to the impact of the October 1, 2014 implementation of the Comprehensive Exchange of Services Interlocal Agreement and the transfer of the emergency communications function to the County;
- > A 19% decrease in property tax revenues based on the decreased O&M tax rate resulting from the emergency communications transfer to the County. Partially offsetting this tax rate decrease is a 2.21% increase in property valuations including \$7,647,731 in new values; and
- > A 1% decrease in utility franchise tax based on normalizing electric and gas consumption. An unusually cold winter is reflected in FY14 RAE; therefore, consumption was decreased to show a more comparable FY15.



## GENERAL FUND OVERVIEW

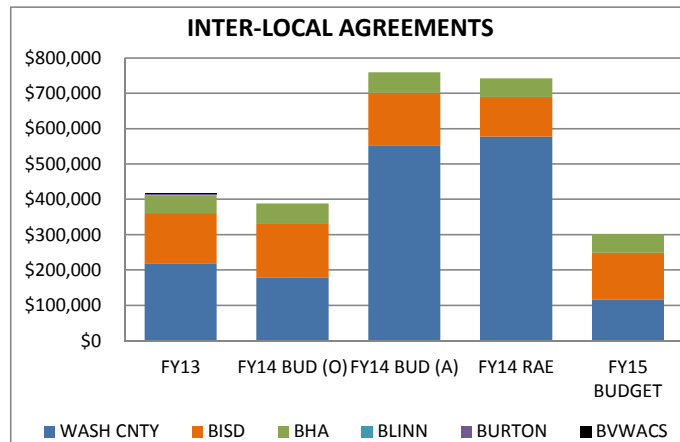
### Inter-Fund Transfers

For FY15, \$3,823,529 is budgeted for inter-fund transfers. Over 86% 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 Administration, Community Services, HR/Risk Management, Main Street/Community Development, Maintenance, Finance, Purchasing/Central Warehouse 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

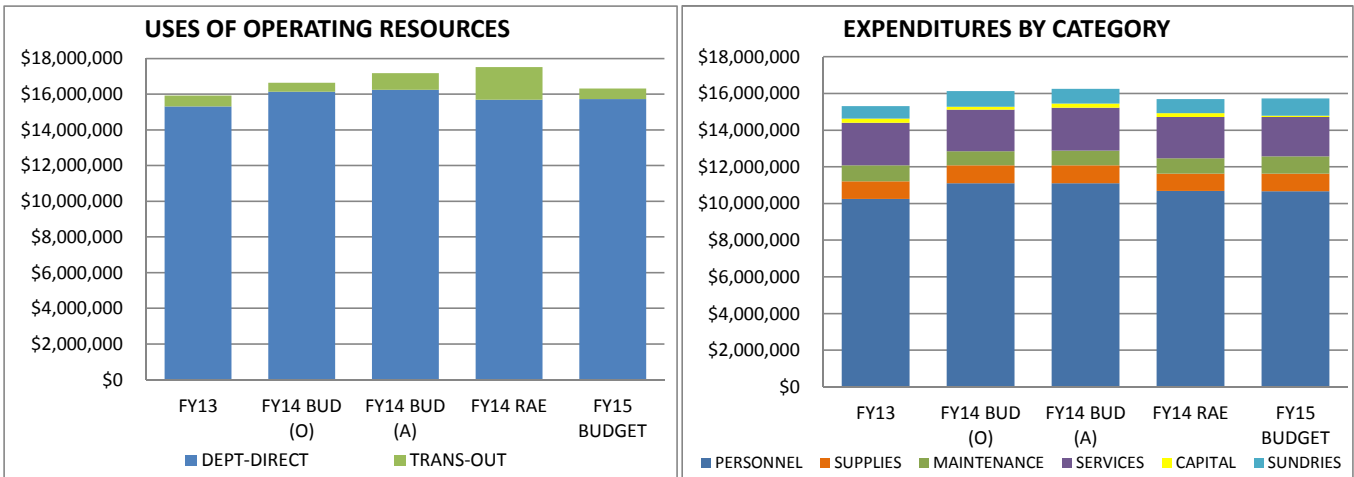
In an effort to achieve economies of scale and reduce cost associated with duplication of effort, the City has entered into inter-local agreements. There is \$301,693 budgeted in inter-local agreements for FY15.



## GENERAL FUND OVERVIEW

### USES OF OPERATING RESOURCES

For FY15, there is \$16,327,265 appropriated for General Fund uses of operating resources, excluding inter-local agreement offsets. \$15,741,665 or 96.4% has been budgeted for department and other direct expenditures. The FY15 Budget decreased by 5% compared to the FY14 Amended Budget. Expenditures are grouped into six categories.



#### Personnel

Personnel, which includes salaries and benefits, makes up 67.8% of department and other direct expenditures. The personnel budget for FY15 is \$10,669,115 representing a 4.0%, or \$443,132, decrease over FY14 Amended Budget and a 0.2%, \$18,243, decrease over the FY14 RAE. The FY15 Budget includes a 10.0% increase in medical insurance premiums and incorporates the transfer of the Communications department personnel to Washington County.

#### Services

The second largest expenditure category is services. More than 13.7% 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 FY15 services budget is 7.6% lower than the FY14 Amended Budget by \$176,342. There is \$2,153,972 budgeted for services for the upcoming budget year.

#### Supplies

A little more than 6% of FY15 Budget or \$968,430 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 schedule for replacement every five years. Decreases in the computer replacement plan and fuel costs contribute to the 1.8% decrease in the supplies budget over FY14 Amended Budget.

## GENERAL FUND OVERVIEW

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### Maintenance, Sundries, Capital

The remaining 12% of department and other direct expenditures for FY15 Budget is for maintenance, sundries and capital. There is \$937,920 appropriated for maintenance; \$948,528 appropriated for sundries; and \$63,700 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 \$149,000 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 FY15 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 FY15 is \$4,242,953. The FY15 Budget is a balanced budget. Total operating resources are equal to uses of operating resources. Therefore, the net change to fund balance for FY15 is \$0. As previously mentioned and outlined under the Financial Policies (see Appendix), the City strives to maintain a 90-day reserve requirement 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<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-------------------|----------------|------------------|-----------------|--------------|----------------|
|                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| BEGINNING BALANCE | 3,564,464      | 3,574,960        | 3,574,960       | 3,574,960    | 4,242,953      |
| NET REVENUES      | 10,497         | 114,141          | 18,969          | 667,993      | 0              |
| SUBTOTAL          | 10,497         | 114,141          | 18,969          | 667,993      | 0              |
| ENDING BALANCE    | 3,574,960      | 3,689,101        | 3,593,929       | 4,242,953    | 4,242,953      |

\* REVISED ANNUAL ESTIMATE

## FUND 101 - GENERAL FUND SUMMARY

|   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|---|----------------|------------------|-----------------|--------------|----------------|
|   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>TAX REVENUES</b>                       |                |                  |                 |              |                |
| PROPERTY TAXES                            | \$ 3,555,564   | \$ 3,837,971     | \$ 3,837,971    | \$ 3,895,224 | \$ 3,167,514   |
| CITY SALES TAX                            | 4,404,296      | 4,672,085        | 4,672,085       | 4,352,847    | 4,483,432      |
| UTILITY FRANCHISE TAX                     | 2,608,246      | 2,689,491        | 2,689,491       | 2,775,015    | 2,748,667      |
| OTHER TAXES                               | 355,288        | 358,000          | 358,000         | 375,896      | 370,800        |
| SUBTOTAL TAX REVENUES                     | 10,923,394     | 11,557,547       | 11,557,547      | 11,398,982   | 10,770,413     |
| <b>LICENSES, PERMITS &amp; FEES</b>       | 720,243        | 820,895          | 820,895         | 753,529      | 838,944        |
| <b>MISCELLANEOUS</b>                      | 394,447        | 275,592          | 322,203         | 318,304      | 309,586        |
| <b>AQUATICS</b>                           | 255,548        | 253,600          | 262,960         | 261,845      | 263,150        |
| <b>ANIMAL SHELTER/CONTROL</b>             | 30,004         | 27,750           | 27,750          | 30,860       | 19,950         |
| <b>TOTAL REVENUES <sup>1</sup></b>        | 12,323,635     | 12,935,384       | 12,991,355      | 12,763,520   | 12,202,043     |
| <b>INTERLOCAL AGREEMENTS <sup>1</sup></b> | 416,912        | 388,925          | 760,284         | 742,674      | 301,693        |
| <b>TRANSFERS-IN OTHER FUNDS</b>           | 3,194,460      | 3,433,196        | 3,454,196       | 4,680,464    | 3,823,529      |
| <b>TOTAL OPERATING RESOURCES</b>          | 15,935,007     | 16,757,505       | 17,205,835      | 18,186,658   | 16,327,265     |
| <b>EXPENDITURES</b>                       |                |                  |                 |              |                |
| OPERATING DEPARTMENTS                     | 14,813,209     | 15,733,846       | 15,762,996      | 15,218,319   | 15,342,457     |
| NON-DEPT DIRECT                           | 485,669        | 331,310          | 418,102         | 432,931      | 358,022        |
| NON-DEPT MISC <sup>2</sup>                | 15,489         | 74,686           | 74,686          | 46,686       | 41,186         |
| <b>TOTAL EXPENDITURES</b>                 | 15,314,367     | 16,139,842       | 16,255,784      | 15,697,936   | 15,741,665     |
| <b>TRANSFERS-OUT OTHER FUNDS</b>          | 610,144        | 503,522          | 931,082         | 1,820,729    | 585,600        |
| <b>TOTAL USES OF OP RESOURCES</b>         | 15,924,511     | 16,643,364       | 17,186,866      | 17,518,665   | 16,327,265     |
| <b>NET REVENUES</b>                       | 10,497         | 114,141          | 18,969          | 667,993      | 0              |

\* 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<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|-------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                               |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 102.00 | TAX RECEIPTS-GENERAL FUND     | \$ 3,515,519   | \$ 3,790,008     | \$ 3,790,008    | \$ 3,849,130 | \$ 3,122,714   |
| 130.00 | PENALTY AND INTEREST/TAX      | 36,258         | 43,432           | 43,432          | 41,328       | 40,000         |
| 131.00 | PENALTY FOR LATE RENDITION    | 3,787          | 4,531            | 4,531           | 4,766        | 4,800          |
| 140.00 | CITY SALES TAX                | 4,404,296      | 4,672,085        | 4,672,085       | 4,352,847    | 4,483,432      |
| 150.00 | UTIL FRANCHISE TAXES          | 2,608,246      | 2,689,491        | 2,689,491       | 2,775,015    | 2,748,667      |
| 156.00 | GROSS RECPTS/FRANCHISE TAX    | 301,250        | 311,000          | 311,000         | 312,129      | 312,000        |
| 157.00 | SANITATION FRANCHISE TAX      | 27,370         | 23,000           | 23,000          | 34,346       | 30,000         |
| 170.00 | MIXED BEVERAGES TAX RECPT     | 26,668         | 24,000           | 24,000          | 29,421       | 28,800         |
|        | TOTAL TAXES                   | 10,923,393     | 11,557,547       | 11,557,547      | 11,398,982   | 10,770,413     |
| 210.00 | BEER/WINE LICENSE             | 1,700          | 5,000            | 5,000           | 10,000       | 8,000          |
| 250.00 | WHISKEY/MALT/MIXED BEVERAGE   | 9,410          | 6,000            | 6,000           | 5,895        | 6,000          |
| 260.00 | NON-CONSENT TOWING LICENSE    | 4,000          | 4,000            | 4,000           | 4,000        | 4,000          |
| 270.00 | MOBILE HOME PARK LICENSE      | 1,100          | 1,100            | 1,100           | 1,100        | 1,100          |
|        | TOTAL LICENSES                | 16,210         | 16,100           | 16,100          | 20,995       | 19,100         |
| 310.00 | BUILDING PERMITS              | 34,481         | 41,000           | 41,000          | 43,629       | 61,000         |
| 320.00 | ELECTRICIAL/PLUMBING PERMITS  | 7,730          | 8,500            | 8,500           | 7,000        | 7,000          |
| 335.00 | PARADE PERMITS/SPECIAL EVENTS | 220            | 150              | 150             | 220          | 200            |
| 340.00 | VENDORS PERMITS               | 1,185          | 1,200            | 1,200           | 1,000        | 1,000          |
|        | TOTAL PERMITS                 | 43,616         | 50,850           | 50,850          | 51,849       | 69,200         |
| 410.00 | CORPORATION COURT FINES       | 349,177        | 380,901          | 380,901         | 384,093      | 387,934        |
| 410.05 | TRAFFIC FINES                 | 172,418        | 231,939          | 231,939         | 165,000      | 231,122        |
| 410.30 | ADMINISTRATIVE FEES           | 5,753          | 7,482            | 7,482           | 4,556        | 4,601          |
| 410.50 | FINES-CHILD SAFETY FEES       | 295            | 357              | 357             | 361          | 364            |
| 410.60 | FINES-TRAFFIC/ARREST/TIME     | 26,990         | 31,815           | 31,815          | 28,226       | 28,508         |
| 410.70 | EXPUNCTION FEE-LOCAL          | 0              | 28               | 28              | 0            | 0              |
| 410.74 | MOVING VIOLATION FEES-CITY    | 14             | 23               | 23              | 15           | 15             |
| 420.00 | FIELD RENTAL FEES             | 28,667         | 40,000           | 40,000          | 23,070       | 25,000         |
| 425.00 | PARK FACILITY FEES            | 18,830         | 18,000           | 18,000          | 20,000       | 20,000         |
| 440.00 | POLICE DEPT REPORTS           | 2,898          | 3,000            | 3,000           | 2,610        | 2,600          |
| 466.00 | FALSE ALARMS                  | 1,620          | 2,000            | 2,000           | 1,380        | 1,500          |
| 467.00 | PHONE ACCESS LINE FEES        | 35,354         | 19,000           | 19,000          | 38,767       | 35,000         |
| 469.00 | MISC FIRE DEPT FEES           | 2,413          | 3,400            | 3,400           | 1,893        | 2,000          |
| 470.00 | LIBRARY FINES/FEES            | 15,987         | 16,000           | 16,000          | 10,714       | 12,000         |
|        | TOTAL FINES & FEES            | 660,417        | 753,945          | 753,945         | 680,685      | 750,644        |

## GENERAL FUND REVENUES

| ACCT   | DESCRIPTION                 | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|-----------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                             |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 512.00 | SALES OF PROPERTY           | \$ 86,404      | \$ 58,372        | \$ 58,372       | \$ 59,721    | \$ 70,000      |
| 513.00 | INTEREST INCOME             | 6              | 20               | 20              | 0            | 0              |
| 513.30 | INTEREST INCOME-TEXPOOL     | 706            | 900              | 900             | 299          | 300            |
| 513.35 | INTEREST-TEXSTAR            | 1,847          | 2,300            | 2,300           | 622          | 650            |
| 514.20 | CONCESSION STAND REVENUE    | 2,191          | 0                | 0               | 0            | 0              |
| 514.30 | VENDING MACHINE-SOFT DRINKS | 27             | 0                | 0               | 50           | 50             |
| 514.35 | VENDING MACHINES-SNACKS     | 257            | 200              | 200             | 544          | 500            |
| 515.00 | PARKING INCOME              | 427            | 1,200            | 1,200           | 3,250        | 3,000          |
| 516.00 | CAROUSEL RENTAL             | 6,427          | 5,000            | 5,000           | 0            | 0              |
| 518.00 | RENTAL INCOME               | 6,001          | 6,000            | 6,000           | 6,000        | 6,000          |
| 520.00 | MAIN STREET EVENT REVENUE   | 41,562         | 40,000           | 24,980          | 27,680       | 29,500         |
| 521.10 | GRANT REVENUE-AIRPORT       | 31,004         | 30,000           | 30,000          | 40,000       | 40,000         |
| 521.46 | GRANT REVENUE-LIBRARY       | 1,500          | 0                | 0               | 0            | 0              |
| 521.52 | GRANT REVENUE-SAFER GRANT   | 44,137         | 0                | 0               | 239          | 0              |
| 529.00 | AIRPORT REVENUES            | 56,920         | 53,000           | 53,000          | 55,000       | 65,000         |
| 530.00 | INSURANCE PROCEEDS          | 56,853         | 20,000           | 81,631          | 71,192       | 43,586         |
| 535.00 | MISC POLICE DEPT REVENUES   | 4,818          | 5,300            | 5,300           | 5,500        | 5,300          |
| 537.00 | RESTITUTION PAYMENTS        | 139            | 100              | 100             | 2,500        | 500            |
| 546.00 | BUILDING LIEN REVENUES      | 1,608          | 0                | 0               | 0            | 0              |
| 555.00 | LEASE/ROYALTY PAYMENTS      | 1,330          | 1,200            | 1,200           | 1,344        | 1,200          |
| 590.00 | MISCELLANEOUS REVENUES      | 38,479         | 40,000           | 40,000          | 27,111       | 30,000         |
|        | TOTAL MISC                  | 382,644        | 263,592          | 310,203         | 301,052      | 295,586        |



## GENERAL FUND REVENUES

| ACCT   | DESCRIPTION                         | ACTUAL<br>2013       | BUDGET               |                      | RAE*<br>2014         | BUDGET<br>2015       |
|--|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|  |                                     |                      | ORIGINAL<br>2014     | AMENDED<br>2014      |                      |                      |
| 740.00   | AQUATICS ADMISSION FEES             | \$ 90,752            | \$ 90,000            | \$ 90,000            | \$ 90,000            | \$ 90,000            |
| 740.10   | CONCESSION REVENUE                  | 24,596               | 25,000               | 28,460               | 30,000               | 35,000               |
| 740.20   | AQUATICS MEMBER PASSES              | 69,601               | 70,000               | 70,000               | 70,000               | 70,000               |
| 740.30   | PROGRAM REV-AQUATICS                | 21,058               | 20,000               | 20,000               | 25,000               | 25,000               |
| 740.40   | PROGRAM REV-RECREATION              | 17,188               | 19,000               | 19,000               | 10,635               | 12,000               |
| 740.50   | TOURNAMENT REV-RECREATION           | 0                    | 0                    | 5,900                | 5,100                | 0                    |
| 770.10   | POOL RENTALS-LEISURE POOL           | 11,490               | 12,000               | 12,000               | 12,000               | 12,000               |
| 770.20   | POOL RENT/LESSON-COMPETITN          | 18,139               | 16,000               | 16,000               | 16,000               | 16,000               |
| 770.30   | POOL RENTALS-THERAPY POOL           | 900                  | 450                  | 450                  | 750                  | 750                  |
| 770.40   | LOCKER/TABLE RENTAL                 | 335                  | 250                  | 250                  | 1,460                | 1,500                |
| 770.50   | AQUATICS MEETING ROOM RENT          | 1,325                | 900                  | 900                  | 900                  | 900                  |
| 770.90   | AQUATICS/RECREATION MISC REV        | 164                  | 0                    | 0                    | 0                    | 0                    |
|  | TOTAL AQUATICS                      | 255,548              | 253,600              | 262,960              | 261,845              | 263,150              |
| 820.00   | ADOPTION FEES                       | 7,325                | 7,000                | 7,000                | 7,700                | 7,700                |
| 830.00   | ANIMAL CONTROL-MISC/RABIES          | 10,027               | 8,000                | 8,000                | 11,695               | 0                    |
| 850.00   | DOG LICENSE                         | 7,975                | 7,500                | 7,500                | 6,590                | 7,500                |
| 860.00   | MULTI-ANIMAL PERMITS                | 100                  | 50                   | 50                   | 75                   | 50                   |
| 870.00   | IMPOUNDED ANIMALS                   | 3,247                | 4,000                | 4,000                | 3,200                | 3,200                |
| 880.00   | EDUCATION FEES                      | 1,330                | 1,200                | 1,200                | 1,600                | 1,500                |
|  | TOTAL SHELTER/CONT                  | 30,004               | 27,750               | 27,750               | 30,860               | 19,950               |
|  | TOTAL REVENUES                      | 12,311,832           | 12,923,384           | 12,979,355           | 12,746,268           | 12,188,043           |
| RECONCILIATION GENERAL LEDGER TO CAFR FINANCIALS |                                     |                      |                      |                      |                      |                      |
| 999.01   | FORTNIGHTLY BOOK SALES <sup>1</sup> | 11,803               | 12,000               | 12,000               | 17,252               | 14,000               |
|  | <b>TOTAL REVENUES</b>               | <b>\$ 12,323,635</b> | <b>\$ 12,935,384</b> | <b>\$ 12,991,355</b> | <b>\$ 12,763,520</b> | <b>\$ 12,202,043</b> |

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

## INTERLOCAL AGREEMENTS

|                          | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014   | BUDGET<br>2015 |
|--------------------------|----------------|------------------|-----------------|----------------|----------------|
|                          |                | ORIGINAL<br>2014 | AMENDED<br>2014 |                |                |
| WASHINGTON COUNTY        | \$ 219,382     | \$ 179,925       | \$ 551,284      | \$ 577,962     | \$ 116,378     |
| BREHAM ISD               | 142,057        | 151,000          | 151,000         | 111,903        | 132,506        |
| BREHAM HOUSING AUTHORITY | 50,674         | 58,000           | 58,000          | 52,809         | 52,809         |
| BLINN                    | 2,471          | 0                | 0               | 0              | 0              |
| BURTON                   | 594            | 0                | 0               | 0              | 0              |
| BVWACS                   | 1,734          | 0                | 0               | 0              | 0              |
| <b>TOTAL</b>             | <b>416,912</b> | <b>388,925</b>   | <b>760,284</b>  | <b>742,674</b> | <b>301,693</b> |

## TRANSFERS-IN

|                                    | ACTUAL<br>2013   | BUDGET           |                  | RAE*<br>2014     | BUDGET<br>2015   |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                    |                  | ORIGINAL<br>2014 | AMENDED<br>2014  |                  |                  |
| 601.09 HOTEL/MOTEL FUND            | 60,000           | 53,000           | 69,000           | 69,000           | 74,527           |
| 602.00 ELECTRIC FUND               | 1,637,129        | 1,805,890        | 1,805,890        | 1,697,313        | 1,870,012        |
| 602.33 COURT TECH/SEC FUND         | 14,194           | 15,000           | 15,000           | 15,400           | 15,000           |
| 603.00 GAS FUND                    | 339,443          | 373,202          | 373,202          | 348,021          | 383,455          |
| 604.00 WATER FUND                  | 314,069          | 345,304          | 345,304          | 322,006          | 354,791          |
| 605.00 SEWER FUND                  | 310,018          | 340,851          | 340,851          | 317,853          | 350,215          |
| 606.00 SANITATION FUND             | 292,827          | 321,949          | 321,949          | 1,730,227        | 330,795          |
| 625.00 BCDC FUND                   | 226,780          | 178,000          | 183,000          | 180,644          | 166,000          |
| 650.00 WORKERS COMP                | 0                | 0                | 0                | 0                | 190,500          |
| 660.00 MEDICAL SELF INSURANCE FUND | 0                | 0                | 0                | 0                | 88,234           |
| <b>TOTAL TRANSFERS IN</b>          | <b>3,194,460</b> | <b>3,433,196</b> | <b>3,454,196</b> | <b>4,680,464</b> | <b>3,823,529</b> |

## TRANSFERS-OUT

|                                | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014     | BUDGET<br>2015 |
|--------------------------------|----------------|------------------|-----------------|------------------|----------------|
|                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |                  |                |
| 601.18 DEBT SERVICE FUND       | 44,157         | 0                | 371,359         | 371,359          | 0              |
| 602.03 AIRPORT FUND            | 152,896        | 0                | 17,752          | 17,752           | 0              |
| 602.20 CENTRAL FLEET FUND      | 6,474          | 0                | 0               | 0                | 0              |
| 623.20 DONATIONS FUND          | 12,250         | 0                | 0               | 0                | 0              |
| 623.40 PARKS SPECIAL FUND      | 16,430         | 0                | 0               | 0                | 0              |
| 662.00 EQUIPMENT FUND          | 377,937        | 503,522          | 541,971         | 531,618          | 585,600        |
| 664.00 STREETS & DRAINAGE FUND | 0              | 0                | 0               | 900,000          | 0              |
| <b>TOTAL TRANSFERS OUT</b>     | <b>610,144</b> | <b>503,522</b>   | <b>931,082</b>  | <b>1,820,729</b> | <b>585,600</b> |

\* REVISED ANNUAL ESTIMATE

## GENERAL FUND EXPENDITURES BY DEPARTMENT

| DEPARTMENT  | ACTUAL<br>2013       | BUDGET               |                      | RAE*<br>2014         | BUDGET<br>2015       |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
|   |                      | ORIGINAL<br>2014     | AMENDED<br>2014      |                      |                      |
| 121 ADMINISTRATION                                      | \$ 930,880           | \$ 1,051,266         | \$ 971,266           | \$ 939,836           | \$ 1,107,912         |
| 122 DEVELOPMENT SERVICES                                | 318,494              | 407,425              | 414,285              | 402,351              | 375,387              |
| 123 HUMAN RESOURCES                                     | 187,554              | 168,508              | 168,508              | 162,629              | 192,625              |
| 125 MAIN STREET   | 134,260              | 141,727              | 139,907              | 136,478              | 141,688              |
| 131 MAINTENANCE   | 623,561              | 680,211              | 680,211              | 673,862              | 705,121              |
| 133 FINANCE   | 855,263              | 955,242              | 955,242              | 910,707              | 976,418              |
| 135 PURCHASING/WAREHOUSE                                | 255,166              | 307,549              | 307,549              | 270,048              | 270,869              |
| 141 STREETS   | 1,363,275            | 1,414,440            | 1,414,440            | 1,360,417            | 1,454,692            |
| 144 PARKS   | 1,077,111            | 1,085,083            | 1,118,403            | 1,026,362            | 1,084,778            |
| 146 LIBRARY   | 361,052              | 442,500              | 442,500              | 431,107              | 393,170              |
| 148 AIRPORT   | 117,235              | 132,945              | 132,945              | 128,825              | 136,699              |
| 049 COMMUNITY PROGRAMS & MKTG                           | 171,585              | 160,580              | 172,674              | 167,861              | 261,082              |
| 149 AQUATICS CENTER                                     | 743,755              | 717,899              | 752,360              | 745,340              | 770,890              |
| 050 CITY COMMUNICATIONS                                 | 0                    | 0                    | 153,330              | 169,963              | 207,289              |
| 150 COMMUNICATIONS                                      | 1,132,035            | 1,119,384            | 618,930              | 530,726              | 0                    |
| 151 POLICE  | 3,213,245            | 3,517,363            | 3,517,363            | 3,516,062            | 3,752,130            |
| 152 FIRE  | 1,483,099            | 1,593,662            | 1,593,662            | 1,567,372            | 1,684,693            |
| 154 ANIMAL SHELTER/CONTROL                              | 256,947              | 276,123              | 276,123              | 230,162              | 326,934              |
| 155 MUNICIPAL COURT                                     | 379,910              | 389,993              | 389,993              | 374,842              | 398,461              |
| 167 PUBLIC WORKS  | 231,856              | 177,415              | 177,415              | 173,870              | 173,722              |
| 172 INFORMATION TECHNOLOGY                              | 548,210              | 593,606              | 593,606              | 539,573              | 612,204              |
| 100 NON-DEPT DIRECT                                     | 485,669              | 331,310              | 418,102              | 432,931              | 358,022              |
| 110 NON-DEPT MISC                                       | 15,489               | 74,686               | 74,686               | 46,686               | 41,186               |
| <b>TOTAL EXPENDITURES</b>                               | <b>14,885,652</b>    | <b>15,738,917</b>    | <b>15,483,500</b>    | <b>14,938,010</b>    | <b>15,425,972</b>    |
| <b>RECONCILIATION GENERAL LEDGER TO CAFR FINANCIALS</b> |                      |                      |                      |                      |                      |
| FORTNIGHTLY BOOK SALES <sup>1</sup>                     | 11,803               | 12,000               | 12,000               | 17,252               | 14,000               |
| INTERLOCAL AGREEMENTS <sup>1</sup>                      | 416,912              | 388,925              | 760,284              | 742,674              | 301,693              |
| <b>TOTAL EXPENDITURES</b>                               | <b>\$ 15,314,367</b> | <b>\$ 16,139,842</b> | <b>\$ 16,255,784</b> | <b>\$ 15,697,936</b> | <b>\$ 15,741,665</b> |

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

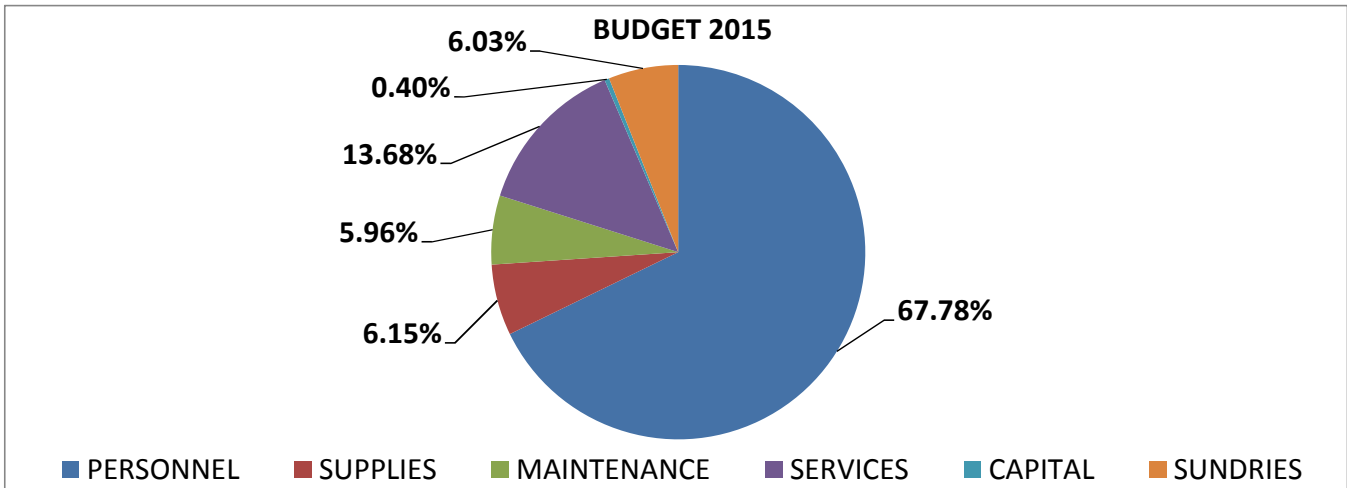
**GENERAL FUND EXPENDITURES BY DEPARTMENT - % CHANGE**

|              |                                | <b>BUDGET 2015 VERSUS</b> |                |              |
|--------------|--------------------------------|---------------------------|----------------|--------------|
|              |                                | <b>ORIGINAL</b>           | <b>AMENDED</b> | <b>RAE*</b>  |
|              |                                | <b>2014</b>               | <b>2014</b>    | <b>2014</b>  |
| 121          | ADMINISTRATION                 | 5.39%                     | 14.07%         | 17.88%       |
| 122          | COMMUNITY SVS                  | -7.86%                    | -9.39%         | -6.70%       |
| 123          | HR/RISK MGMT                   | 14.31%                    | 14.31%         | 18.44%       |
| 125          | MAIN STREET                    | -0.03%                    | 1.27%          | 3.82%        |
| 131          | MAINTENANCE                    | 3.66%                     | 3.66%          | 4.64%        |
| 133          | FINANCE                        | 2.22%                     | 2.22%          | 7.22%        |
| 135          | PURCHASING                     | -11.93%                   | -11.93%        | 0.30%        |
| 141          | STREETS                        | 2.85%                     | 2.85%          | 6.93%        |
| 144          | PARKS                          | -0.03%                    | -3.01%         | 5.69%        |
| 146          | LIBRARY                        | -11.15%                   | -11.15%        | -8.80%       |
| 148          | AIRPORT                        | 2.82%                     | 2.82%          | 6.11%        |
| 049          | COMMUNITY PROGRAMS & MARKETING | 62.59%                    | 51.20%         | 55.53%       |
| 149          | AQUATICS                       | 7.38%                     | 2.46%          | 3.43%        |
| 050          | CITY COMMUNICATIONS            | 0.00%                     | 0.00%          | 0.00%        |
| 150          | COMMUNICATIONS                 | -100.00%                  | -100.00%       | -100.00%     |
| 151          | POLICE                         | 6.67%                     | 6.67%          | 6.71%        |
| 152          | FIRE                           | 5.71%                     | 5.71%          | 7.49%        |
| 154          | ANIMAL SHELTER/CON             | 18.40%                    | 18.40%         | 42.05%       |
| 155          | MUNICIPAL COURT                | 2.17%                     | 2.17%          | 6.30%        |
| 167          | PUBLIC WORKS                   | -2.08%                    | -2.08%         | -0.09%       |
| 172          | INFORMATION TECH               | 3.13%                     | 3.13%          | 13.46%       |
| 100          | NON-DEPT DIRECT                | 8.06%                     | -14.37%        | -17.30%      |
| 110          | NON-DEPT MISC                  | 0.00%                     | 0.00%          | -11.78%      |
| <b>TOTAL</b> |                                | <b>-1.99%</b>             | <b>-0.37%</b>  | <b>3.27%</b> |

\* REVISED ANNUAL ESTIMATE

**GENERAL FUND EXPENDITURES BY CATEGORY**

|                           | ACTUAL<br>2013       | BUDGET               |                      | RAE*<br>2014         | BUDGET<br>2015       |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                           |                      | ORIGINAL<br>2014     | AMENDED<br>2014      |                      |                      |
| PERSONNEL                 | \$ 10,257,389        | \$ 11,112,247        | \$ 11,112,247        | \$ 10,687,358        | \$ 10,669,115        |
| SUPPLIES                  | 962,037              | 985,515              | 986,515              | 950,272              | 968,430              |
| MAINTENANCE               | 867,506              | 752,050              | 799,689              | 843,242              | 937,920              |
| SERVICES                  | 2,324,575            | 2,274,953            | 2,330,314            | 2,236,224            | 2,153,972            |
| CAPITAL                   | 229,553              | 156,100              | 233,768              | 224,944              | 63,700               |
| SUNDRIES                  | 673,307              | 858,977              | 793,251              | 755,896              | 948,528              |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 15,314,367</b> | <b>\$ 16,139,842</b> | <b>\$ 16,255,784</b> | <b>\$ 15,697,936</b> | <b>\$ 15,741,665</b> |



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

|              | BUDGET 2015 VERSUS |                 |              |
|--------------|--------------------|-----------------|--------------|
|              | ORIGINAL<br>2014   | AMENDED<br>2014 | RAE*<br>2014 |
| PERSONNEL    | -3.99%             | -3.99%          | -0.17%       |
| SUPPLIES     | -1.73%             | -1.83%          | 1.91%        |
| MAINTENANCE  | 24.72%             | 17.29%          | 11.23%       |
| SERVICES     | -5.32%             | -7.57%          | -3.68%       |
| CAPITAL      | -59.19%            | -72.75%         | -71.68%      |
| SUNDRIES     | 10.43%             | 19.57%          | 25.48%       |
| <b>TOTAL</b> | <b>-2.47%</b>      | <b>-3.16%</b>   | <b>0.28%</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  | \$                |
|----------------------------|--|-------------------|
| 125 MAIN STREET            | 715.25 Wayfinding Program Design <sup>2</sup>                        | \$ 20,000         |
| 131 MAINTENANCE            | 101.00 Maintenance Technician - 1.0 FTE                              | 47,927            |
|                            | 710.31 Genie AWP 405 Lift <sup>2</sup>                               | 14,000            |
|                            | 802.00 City Hall HVAC <sup>2</sup>                                   | 68,000            |
| 141 STREETS                | 813.41 1 Ton Flatbed Truck <sup>2</sup>                              | 32,000            |
| 144 PARKS                  | 310.00 Fireman's Park Upgrades - Fence Painting                      | 10,000            |
|                            | 310.00 Fireman's Park Upgrades - Foul Poles                          | 7,000             |
|                            | 716.42 Trash Receptacles - Phase I - Fireman's Park <sup>4</sup>     | 13,000            |
|                            | 716.42 Picnic Tables - Phase I - Little League Pavilion <sup>4</sup> | 7,000             |
|                            | 716.44 Field Renovations - Van Dyke & Schwartz <sup>4</sup>          | 25,000            |
|                            | 716.44 Scoreboards - Pflughaupt/Boehm/Schulte <sup>4</sup>           | 20,000            |
|                            | 716.62 Linda Anderson Park - Signage <sup>4</sup>                    | 7,335             |
|                            | 813.44 Reel Mower <sup>2</sup>                                       | 30,000            |
|                            | 813.44 Mulching Mower <sup>2</sup>                                   | 24,000            |
| 049 RECREATION             | 816.44 Hohlt Park - Trail Lights <sup>4</sup>                        | 35,620            |
|                            | 948.40 Ice Skating Rink at Christmas Stroll <sup>3</sup>             | 12,000            |
| 149 AQUATICS               | 948.60 Movies in the Park (1/2 total cost) <sup>3</sup>              | 4,000             |
|                            | 310.00 Playground Pad <sup>3</sup>                                   | 50,000            |
|                            | 310.00 Powder Coat/Epoxy Fence - Phase I <sup>3</sup>                | 20,000            |
| 151 POLICE                 | 816.35 Tube Slide Attraction <sup>4</sup>                            | 120,000           |
|                            | 813.51 Police Units (6) <sup>2</sup>                                 | 245,000           |
| 152 FIRE                   | 802.52 New Flooring at Station #1 <sup>2</sup>                       | 14,500            |
|                            | 813.52 Tahoe for Deputy Fire Marshal <sup>2</sup>                    | 36,100            |
| 154 ANIMAL CONTROL/SHELTER | 813.54 Pickup Truck <sup>2</sup>                                     | 32,500            |
| 155 MUNICIPAL COURT        | 992.00 Computer Replacement <sup>1</sup>                             | 2,000             |
|                            | 992.00 Laserfiche & Adobe Licenses <sup>1</sup>                      | 1,050             |
|                            | 994.00 2 Handheld Ticket Writers <sup>1</sup>                        | 5,965             |
|                            | 994.00 Receipt Printer Upgrade <sup>1</sup>                          | 5,000             |
| 172 INFORMATION TECHNOLOGY | 812.72 Network Switch Replacement (Phase I) <sup>2</sup>             | 35,000            |
|                            | 812.72 Communications System Upgrade <sup>2</sup>                    | 34,500            |
| <b>TOTAL DEPARTMENTS</b>   |  | <b>\$ 978,497</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> PAID OUT OF FUND 234 PARKS CAPITAL PROJECTS FUND; COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND



**STAFFING (FTES)**

|                                    |             |
|------------------------------------|-------------|
| City Manager                       | 1.00        |
| Assistant City Manager             | 1.00        |
| City Secretary                     | 1.00        |
| Deputy City Secretary              | 1.00        |
| Executive Administrative Assistant | 1.00        |
| Website Coordinator                | 0.50        |
| Support Specialist                 | 0.40        |
| <hr/>                              |             |
| <b>Total</b>                       | <b>5.90</b> |
| Mayor                              | 1.00        |
| Council Members                    | 6.00        |

The Administration Department includes the Office of the City Manager, the City Engineer, and the Office of the 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 City Engineer works with consultants and developers to ensure that public improvements are in conformance with the City’s master plans, standards and specifications. The City Engineer acts as a consultant to other City departments for rehabilitation, planning, design and construction of the city’s public infrastructure including streets, water distribution, wastewater collection, storm water, parks, and city facilities; the Engineer also serves as the liaison for the Brenham Municipal Airport.

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;
- > Establish ordinance tracking system to assist in the update and maintenance of the City's Code;
- > Research funding opportunities to assist with the preservation of historical documents;
- > Review the Charter for possible revisions and educate the citizens on the significance of a Charter Election;
- > Establish a records maintenance program to ensure proper organization and preservation of city records; and
- > Implement a new Special Events permitting process for improved coordination of City-wide events.

**DEPT 121 - ADMINISTRATION DEPARTMENT**

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| INPUTS             | ACTUAL<br>2013    | BUDGET              |                   | RAE*<br>2014      | BUDGET<br>2015      |
|--------------------|-------------------|---------------------|-------------------|-------------------|---------------------|
|                    |                   | ORIGINAL<br>2014    | AMENDED<br>2014   |                   |                     |
| <b>Personnel</b>   | \$ 603,661        | \$ 638,376          | \$ 638,376        | \$ 607,640        | \$ 637,642          |
| <b>Supplies</b>    | 25,817            | 24,150              | 25,150            | 27,760            | 23,470              |
| <b>Maintenance</b> | 0                 | 0                   | 0                 | 0                 | 0                   |
| <b>Services</b>    | 156,403           | 182,180             | 181,180           | 168,091           | 177,800             |
| <b>Capital</b>     | 8,900             | 0                   | 0                 | 0                 | 0                   |
| <b>Sundries</b>    | 136,099           | 206,560             | 126,560           | 136,345           | 269,000             |
| <b>Total</b>       | <b>\$ 930,880</b> | <b>\$ 1,051,266</b> | <b>\$ 971,266</b> | <b>\$ 939,836</b> | <b>\$ 1,107,912</b> |

**DECISION PACKAGES FUNDED**

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None

**OUTPUTS**

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|                               |     |     |     |     |     |
|-------------------------------|-----|-----|-----|-----|-----|
| Strategic Objective Reporting | 1   | 1   | 1   | 1   | 1   |
| Council Meetings Held         | 32  | 35  | 32  | 32  | 32  |
| Ordinances Passed             | 32  | 40  | 40  | 43  | 45  |
| Resolutions Passed            | 21  | 25  | 25  | 28  | 25  |
| Open Records Requests         | 393 | 415 | 420 | 488 | 415 |
| Liquor Licenses Processed     | 20  | 55  | 50  | 46  | 25  |

**OUTCOMES**

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New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE



**DEPT 121 - ADMINISTRATION DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|-------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                               |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES              | \$ 445,826     | \$ 460,655       | \$ 460,655      | \$ 450,582   | \$ 468,702     |
| 102.00 | OVERTIME PAY                  | 139            | 200              | 200             | 200          | 200            |
| 103.00 | OASDI/MEDICARE                | 31,228         | 37,203           | 37,203          | 32,273       | 37,727         |
| 103.02 | MATCHING RETIREMENT           | 30,754         | 36,999           | 36,999          | 28,385       | 30,601         |
| 105.00 | LONGEVITY PAY                 | 3,575          | 3,922            | 3,922           | 3,338        | 3,341          |
| 105.01 | EDUCATION/MISCELLANEOUS       | 17,908         | 18,658           | 18,658          | 17,836       | 18,058         |
| 106.00 | MEDICAL INSURANCE             | 69,843         | 77,762           | 77,762          | 72,108       | 71,246         |
| 106.01 | LIFE INSURANCE                | 1,522          | 1,543            | 1,543           | 1,546        | 1,560          |
| 106.02 | LONG TERM DISABILITY          | 588            | 589              | 589             | 597          | 595            |
| 107.00 | WORKERS' COMPENSATION         | 800            | 845              | 845             | 775          | 935            |
| 116.00 | SALARIES/WAGES CONTINGENCY    | 0              | 0                | 0               | 0            | 4,677          |
| 118.00 | ACCRUED COMP TIME             | 1,478          | 0                | 0               | 0            | 0              |
| 204.00 | POSTAGE & FREIGHT             | 1,808          | 1,500            | 1,500           | 1,500        | 1,600          |
| 205.00 | OFFICE SUPPLIES               | 3,007          | 5,000            | 5,000           | 5,000        | 5,000          |
| 206.00 | EMPLOYEE RELATIONS            | 1,866          | 2,000            | 2,000           | 2,001        | 2,000          |
| 207.00 | REPRODUCTION & PRINTING       | 5,682          | 4,500            | 4,500           | 6,500        | 4,500          |
| 209.00 | EDUCATIONAL                   | 0              | 500              | 500             | 500          | 850            |
| 211.00 | CLEANING & JANITORIAL         | 1,262          | 400              | 400             | 928          | 500            |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES | 5,847          | 5,000            | 6,000           | 5,584        | 6,000          |
| 213.00 | COMMUNICATIONS EQUIPMENT      | 0              | 0                | 0               | 500          | 750            |
| 218.00 | PHOTOGRAPHY                   | 0              | 150              | 150             | 159          | 670            |
| 223.00 | SMALL APPLIANCES              | 67             | 100              | 100             | 88           | 100            |
| 250.00 | OTHER SUPPLIES                | 6,278          | 5,000            | 5,000           | 5,000        | 1,500          |

**DEPT 121 - ADMINISTRATION DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                    | ACTUAL<br>2013    | BUDGET              |                   | RAE*<br>2014      | BUDGET<br>2015      |
|-------------------------|--------------------------------|-------------------|---------------------|-------------------|-------------------|---------------------|
|                         |                                |                   | ORIGINAL<br>2014    | AMENDED<br>2014   |                   |                     |
| 402.00                  | AUDITS/CONSULTANTS FEES        | \$ 2,885          | \$ 6,000            | \$ 6,000          | \$ 4,028          | \$ 6,000            |
| 403.00                  | TELEPHONE                      | 1,269             | 1,300               | 1,300             | 1,300             | 1,300               |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES   | 4,530             | 8,750               | 8,750             | 5,300             | 8,000               |
| 411.00                  | CITY ATTORNEY'S FEES           | 116,952           | 125,000             | 125,000           | 125,000           | 125,000             |
| 413.00                  | ACCIDENT/DAMAGE CLAIMS         | 14,030            | 10,000              | 10,000            | 2,000             | 10,000              |
| 419.00                  | LEGAL FEES                     | 2,240             | 10,000              | 8,000             | 8,001             | 7,000               |
| 424.00                  | SERVICE CONTRACTS              | 14,063            | 19,130              | 19,130            | 19,462            | 18,500              |
| 450.00                  | OTHER SERVICES                 | 435               | 2,000               | 3,000             | 3,000             | 2,000               |
| 712.00                  | OFFICE FURNITURE/EQUIPMENT     | 8,900             | 0                   | 0                 | 0                 | 0                   |
| 901.00                  | LIAB/CASUALTY INSURANCE        | 71,198            | 75,000              | 75,000            | 87,062            | 100,000             |
| 907.00                  | ELECTION EXPENSE               | 4,510             | 0                   | 0                 | 0                 | 10,000              |
| 907.10                  | CHARTER ELECTION EXPENSE       | 0                 | 0                   | 0                 | 0                 | 25,000              |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE      | 23,472            | 14,460              | 14,460            | 17,390            | 20,000              |
| 908.10                  | MILEAGE                        | 2,320             | 3,000               | 3,000             | 2,749             | 3,000               |
| 908.20                  | CONTINUING EDUCATION           | 0                 | 1,100               | 1,100             | 0                 | 0                   |
| 910.00                  | BOARD/CMITTEE/VOLNTR RELATIONS | 2,958             | 6,000               | 6,000             | 4,000             | 4,000               |
| 924.00                  | CONTINGENCY                    | 0                 | 80,000              | 0                 | 0                 | 80,000              |
| 928.00                  | BRAZOS VALLEY COUNCIL          | 3,000             | 3,000               | 3,000             | 3,000             | 3,000               |
| 930.00                  | SPECIAL EVENTS                 | 18,198            | 18,000              | 18,000            | 16,144            | 18,000              |
| 949.00                  | UNEMPLOYMENT BENEFITS          | 4,465             | 0                   | 0                 | 0                 | 0                   |
| 950.00                  | OTHER SUNDRY                   | 5,977             | 6,000               | 6,000             | 6,000             | 6,000               |
| <b>TOTAL DEPARTMENT</b> |                                | <b>\$ 930,880</b> | <b>\$ 1,051,266</b> | <b>\$ 971,266</b> | <b>\$ 939,836</b> | <b>\$ 1,107,912</b> |

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTES)**

|                              |             |
|------------------------------|-------------|
| Development Services Manager | 1.00        |
| Building Official            | 1.00        |
| Planning Technician          | 1.00        |
| Administrative Assistant     | 1.00        |
| GIS Assistant                | 0.50        |
|                              | 4.50        |
| <b>Total</b>                 | <b>4.50</b> |

The Development Services Department provides managerial oversight for 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 and the Zoning Board of Adjustment and Appeals. 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<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
|   |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>                            | \$ 278,635        | \$ 318,175        | \$ 318,175        | \$ 310,040        | \$ 327,437        |
| <b>Supplies</b>                             | 11,911            | 20,750            | 20,750            | 19,540            | 14,900            |
| <b>Maintenance</b>                          | 28                | 500               | 500               | 50                | 200               |
| <b>Services</b>                             | 17,946            | 56,350            | 63,210            | 63,077            | 24,100            |
| <b>Capital</b>                              | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Sundries</b>                             | 9,974             | 11,650            | 11,650            | 9,644             | 8,750             |
| <b>Total</b>                                | <b>\$ 318,494</b> | <b>\$ 407,425</b> | <b>\$ 414,285</b> | <b>\$ 402,351</b> | <b>\$ 375,387</b> |
| <b>DECISION PACKAGES FUNDED</b>             |                   |                   |                   |                   |                   |
| None  |                   |                   |                   |                   |                   |
| <b>OUTPUTS**</b>                            |                   |                   |                   |                   |                   |
| # of Planning & Zoning Commission Meetings  | 9                 | 8                 | 8                 | 9                 | 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                 | 2                 | 2                 | 2                 | 2                 |
| # Permits Issued                            | 753               | 850               | 850               | 938               | 900               |
| # Inspections                               | 1,901             | 1,700             | 1,700             | 2,588             | 2,500             |
| <b>OUTCOMES</b>                             |                   |                   |                   |                   |                   |
| % Change in Permit Revenue                  | -20.39%           | 3.90%             | 3.90%             | 1.56%             | 36.09%            |

\* REVISED ANNUAL ESTIMATE

\*\* NUMBERS BASED ON CALENDAR YEAR

**DEPT 122 - DEVELOPMENT SERVICES DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT                    | DESCRIPTION                    | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                                |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 101.00                  | SALARIES & WAGES               | \$ 206,144        | \$ 227,984        | \$ 227,984        | \$ 225,606        | \$ 234,612        |
| 102.00                  | OVERTIME PAY                   | 76                | 700               | 700               | 700               | 700               |
| 103.00                  | OASDI/MEDICARE                 | 15,298            | 18,273            | 18,273            | 17,242            | 18,721            |
| 103.02                  | MATCHING RETIREMENT            | 15,021            | 18,927            | 18,927            | 15,056            | 15,880            |
| 105.00                  | LONGEVITY PAY                  | 3,173             | 3,576             | 3,576             | 2,805             | 2,960             |
| 105.01                  | EDUCATION/MISCELLANEOUS        | 5,954             | 6,023             | 6,023             | 6,000             | 6,023             |
| 106.00                  | MEDICAL INSURANCE              | 31,294            | 41,045            | 41,045            | 40,525            | 44,371            |
| 106.01                  | LIFE INSURANCE                 | 742               | 804               | 804               | 833               | 821               |
| 106.02                  | LONG TERM DISABILITY           | 282               | 306               | 306               | 317               | 313               |
| 107.00                  | WORKERS' COMPENSATION          | 474               | 537               | 537               | 956               | 565               |
| 116.00                  | SALARIES/WAGES CONTINGENCY     | 0                 | 0                 | 0                 | 0                 | 2,471             |
| 118.00                  | ACCRUED COMP TIME              | 178               | 0                 | 0                 | 0                 | 0                 |
| 202.00                  | FUEL                           | 1,646             | 1,500             | 1,500             | 1,140             | 1,500             |
| 204.00                  | POSTAGE & FREIGHT              | 398               | 500               | 500               | 1,000             | 600               |
| 205.00                  | OFFICE SUPPLIES                | 2,230             | 1,000             | 1,000             | 1,000             | 1,000             |
| 206.00                  | EMPLOYEE RELATIONS             | 560               | 500               | 500               | 482               | 500               |
| 207.00                  | REPRODUCTION & PRINTING        | 4,916             | 10,000            | 10,000            | 9,597             | 10,000            |
| 208.00                  | CLOTHING/PERS PROTECTIVE EQUIP | 0                 | 0                 | 0                 | 12                | 0                 |
| 209.00                  | EDUCATIONAL                    | 41                | 150               | 150               | 0                 | 100               |
| 211.00                  | CLEANING & JANITORIAL          | 47                | 0                 | 0                 | 3                 | 0                 |
| 212.00                  | COMPUTER EQUIPMENT & SUPPLIES  | 1,858             | 6,500             | 6,500             | 6,205             | 500               |
| 213.00                  | COMMUNICATIONS EQUIPMENT       | 0                 | 550               | 550               | 100               | 500               |
| 218.00                  | PHOTOGRAPHY                    | 179               | 0                 | 0                 | 0                 | 0                 |
| 223.00                  | SMALL APPLIANCES               | 0                 | 0                 | 0                 | 0                 | 150               |
| 250.00                  | OTHER SUPPLIES                 | 37                | 50                | 50                | 1                 | 50                |
| 303.00                  | VEHICLES/LARGE EQUIPMENT       | 28                | 500               | 500               | 50                | 200               |
| 402.00                  | AUDITS/CONSULTANTS             | 2,500             | 0                 | 6,860             | 6,860             | 0                 |
| 403.00                  | TELEPHONE                      | 974               | 1,300             | 1,300             | 996               | 1,000             |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES   | 580               | 1,000             | 1,000             | 1,200             | 1,000             |
| 418.00                  | SUBSTANDARD BUILDING EXPENSE   | 0                 | 5,000             | 5,000             | 5,000             | 5,000             |
| 424.00                  | SERVICE CONTRACTS              | 13,780            | 17,050            | 17,050            | 17,021            | 17,100            |
| 450.00                  | OTHER SERVICES                 | 112               | 32,000            | 32,000            | 32,000            | 0                 |
| 901.00                  | LIAB/CASUALTY INSURANCE        | 260               | 800               | 800               | 534               | 800               |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE      | 8,067             | 9,200             | 9,200             | 7,672             | 6,500             |
| 908.10                  | MILEAGE                        | 699               | 900               | 900               | 742               | 750               |
| 910.00                  | BOARD/CMITTEE/VOLNTR RELATIONS | 484               | 750               | 750               | 596               | 700               |
| 950.00                  | OTHER SUNDRY                   | 464               | 0                 | 0                 | 100               | 0                 |
| <b>TOTAL DEPARTMENT</b> |                                | <b>\$ 318,494</b> | <b>\$ 407,425</b> | <b>\$ 414,285</b> | <b>\$ 402,351</b> | <b>\$ 375,387</b> |

\* REVISED ANNUAL ESTIMATE



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|                           | <b>STAFFING (FTEs)</b> |
|---------------------------|------------------------|
| Human Resources Manager   | 1.00                   |
| Human Resources Assistant | 1.00                   |
| Benefits Coordinator      | <u>0.43</u>            |
| <b>Total</b>              | <b>2.43</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 computer software 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<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                 |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>                | \$ 129,266        | \$ 137,733        | \$ 137,733        | \$ 137,283        | \$ 162,825        |
| <b>Supplies</b>                 | 8,034             | 6,325             | 6,325             | 5,319             | 5,600             |
| <b>Maintenance</b>              | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Services</b>                 | 47,257            | 19,250            | 19,250            | 16,118            | 18,750            |
| <b>Capital</b>                  | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Sundries</b>                 | 2,997             | 5,200             | 5,200             | 3,909             | 5,450             |
| <b>Total</b>                    | <b>\$ 187,554</b> | <b>\$ 168,508</b> | <b>\$ 168,508</b> | <b>\$ 162,629</b> | <b>\$ 192,625</b> |
| <b>DECISION PACKAGES FUNDED</b> |                   |                   |                   |                   |                   |
| None                            |                   |                   |                   |                   |                   |
| <b>OUTPUTS</b>                  |                   |                   |                   |                   |                   |
| New Hires Processed             | 29                | 80                | 80                | 84                | 70                |
| Terminations Processed          | 73                | 55                | 55                | 109               | 70                |
| Job Applications Processed      | 923               | 800               | 800               | 1,529             | 2,000             |
| Jobs Advertised                 | 31                | 25                | 25                | 54                | 50                |
| Training Classes Held           | 21                | 32                | 32                | 6                 | 12                |
| <b>OUTCOMES</b>                 |                   |                   |                   |                   |                   |
| Turnover Rate                   | 30.27%            | 22.43%            | 22.43%            | 44.44%            | 30.19%            |

\* REVISED ANNUAL ESTIMATE

\*\* TURNOVER RATE INCREASE DUE TO TRANSFER OF CENTRAL COMMUNICATIONS PERSONNEL TO WASHINGTON COUNTY AND TEMPORARY EMPLOYEES AT THE AQUATIC CENTER TERMINATED AT END OF SEASON DUE TO NEW PPACA REGULATIONS.



**DEPT 123 - HUMAN RESOURCES DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT                    | DESCRIPTION                    | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                                |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 101.00                  | SALARIES & WAGES               | \$ 98,678         | \$ 102,566        | \$ 102,566        | \$ 103,963        | \$ 124,571        |
| 103.00                  | OASDI/MEDICARE                 | 6,789             | 7,962             | 7,962             | 7,488             | 9,656             |
| 103.02                  | MATCHING RETIREMENT            | 6,644             | 8,265             | 8,265             | 6,626             | 7,010             |
| 105.00                  | LONGEVITY PAY                  | 1,108             | 1,161             | 1,161             | 1,170             | 1,279             |
| 106.00                  | MEDICAL INSURANCE              | 15,118            | 17,095            | 17,095            | 17,354            | 18,466            |
| 106.01                  | LIFE INSURANCE                 | 359               | 363               | 363               | 371               | 376               |
| 106.02                  | LONG TERM DISABILITY           | 137               | 138               | 138               | 142               | 143               |
| 107.00                  | WORKERS' COMPENSATION          | 174               | 183               | 183               | 169               | 194               |
| 116.00                  | SALARIES/WAGES CONTINGENCY     | 0                 | 0                 | 0                 | 0                 | 1,130             |
| 118.00                  | ACCRUED COMP TIME              | 262               | 0                 | 0                 | 0                 | 0                 |
| 204.00                  | POSTAGE & FREIGHT              | 231               | 550               | 550               | 550               | 700               |
| 205.00                  | OFFICE SUPPLIES                | 335               | 300               | 300               | 298               | 300               |
| 206.00                  | EMPLOYEE RELATIONS             | 39                | 75                | 75                | 0                 | 0                 |
| 207.00                  | REPRODUCTION & PRINTING        | 1,236             | 1,400             | 1,400             | 500               | 1,200             |
| 212.00                  | COMPUTER EQUIPMENT & SUPPLIES  | 6,190             | 4,000             | 4,000             | 3,968             | 3,400             |
| 250.00                  | OTHER SUPPLIES                 | 3                 | 0                 | 0                 | 3                 | 0                 |
| 402.00                  | AUDITS/CONSULTANTS FEES        | 27,248            | 0                 | 0                 | 0                 | 0                 |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES   | 2,298             | 3,000             | 3,000             | 1,386             | 2,000             |
| 410.00                  | PRE-EMP PHYCLS/NON DOT DRG TST | 9,492             | 6,600             | 6,600             | 6,013             | 6,600             |
| 412.00                  | CDL DOT DRUG TESTS             | 2,342             | 3,050             | 3,050             | 2,498             | 3,050             |
| 424.00                  | SERVICE CONTRACTS              | 5,877             | 6,600             | 6,600             | 6,221             | 7,100             |
| 901.00                  | LIAB/CASUALTY INSURANCE        | 71                | 0                 | 0                 | 0                 | 0                 |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE      | 1,752             | 2,400             | 2,400             | 2,330             | 2,300             |
| 908.05                  | EMPLOYEE TRAINING              | 0                 | 1,000             | 1,000             | 1,000             | 1,000             |
| 908.10                  | MILEAGE                        | 376               | 500               | 500               | 150               | 500               |
| 908.20                  | CONTINUING EDUCATION           | 348               | 750               | 750               | 0                 | 1,200             |
| 950.00                  | OTHER SUNDRY                   | 450               | 550               | 550               | 429               | 450               |
| <b>TOTAL DEPARTMENT</b> |                                | <b>\$ 187,554</b> | <b>\$ 168,508</b> | <b>\$ 168,508</b> | <b>\$ 162,629</b> | <b>\$ 192,625</b> |

\* REVISED ANNUAL ESTIMATE



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STAFFING (FTES)



Main Street 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 DEPARTMENT**

| INPUTS  | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
|   |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>                              | \$ 75,705         | \$ 77,497         | \$ 77,497         | \$ 76,055         | \$ 79,438         |
| <b>Supplies</b>                               | 5,830             | 3,700             | 3,700             | 3,558             | 3,750             |
| <b>Maintenance</b>                            | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Services</b>                               | 3,098             | 3,080             | 3,080             | 2,107             | 3,000             |
| <b>Capital</b>                                | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Sundries</b>                               | 49,626            | 57,450            | 55,630            | 54,758            | 55,500            |
| <b>Total</b>                                  | <b>\$ 134,260</b> | <b>\$ 141,727</b> | <b>\$ 139,907</b> | <b>\$ 136,478</b> | <b>\$ 141,688</b> |
| <b>DECISION PACKAGES FUNDED</b>               |                   |                   |                   |                   |                   |
| 715.25 Wayfinding Program Design <sup>1</sup> |                   |                   |                   |                   | \$ 20,000         |
| <b>OUTPUTS</b>                                |                   |                   |                   |                   |                   |
| Downtown Reinvestment                         | \$1,900,000       | \$1,000,000       | \$1,000,000       | \$1,254,150       | \$4,000,000       |
| # Downtown Events                             | 8                 | 12                | 8                 | 8                 | 9                 |
| # Event Visitors                              | 17,000            | 20,000            | 17,000            | 13,500            | 14,000            |
| Volunteer Hours Logged                        | 1,200             | 1,600             | 1,600             | 1,881             | 1,850             |
| National Main St Recognition                  | Yes               | Yes               | Yes               | Yes               | Yes               |
| <b>OUTCOMES</b>                               |                   |                   |                   |                   |                   |
| % Change in Event Revenue                     | 76.95%            | 60.00%            | -0.08%            | -33.40%           | -26.25%           |

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> PAID OUT OF FUND 236 EQUIPMENT FUND

**DEPT 125 - MAIN STREET DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT                    | DESCRIPTION                    | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                                |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 101.00                  | SALARIES & WAGES               | \$ 59,448         | \$ 59,910         | \$ 59,910         | \$ 59,610         | \$ 61,299         |
| 103.00                  | OASDI/MEDICARE                 | 4,390             | 4,664             | 4,664             | 4,456             | 4,775             |
| 103.02                  | MATCHING RETIREMENT            | 4,126             | 4,841             | 4,841             | 3,817             | 4,043             |
| 105.00                  | LONGEVITY PAY                  | 800               | 858               | 858               | 866               | 926               |
| 106.00                  | MEDICAL INSURANCE              | 6,545             | 6,827             | 6,827             | 6,914             | 7,351             |
| 106.01                  | LIFE INSURANCE                 | 213               | 210               | 210               | 213               | 213               |
| 106.02                  | LONG TERM DISABILITY           | 81                | 80                | 80                | 81                | 81                |
| 107.00                  | WORKERS' COMPENSATION          | 104               | 107               | 107               | 98                | 112               |
| 116.00                  | SALARIES/WAGES CONTINGENCY     | 0                 | 0                 | 0                 | 0                 | 638               |
| 204.00                  | POSTAGE                        | 54                | 100               | 100               | 100               | 150               |
| 205.00                  | OFFICE SUPPLIES                | 237               | 100               | 100               | 100               | 100               |
| 207.00                  | REPRODUCTION & PRINTING        | 3,653             | 3,500             | 3,500             | 3,358             | 3,500             |
| 212.00                  | COMPUTER EQUIPMENT & SUPPLIES  | 1,757             | 0                 | 0                 | 0                 | 0                 |
| 250.00                  | OTHER SUPPLIES                 | 128               | 0                 | 0                 | 0                 | 0                 |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES   | 2,188             | 1,500             | 1,500             | 1,459             | 1,500             |
| 424.00                  | SERVICE CONTRACTS              | 911               | 1,580             | 1,580             | 648               | 1,500             |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE      | 1,590             | 2,750             | 2,750             | 2,728             | 3,000             |
| 908.10                  | MILEAGE                        | 184               | 1,000             | 1,000             | 994               | 1,000             |
| 910.00                  | BOARD/CMITTEE/VOLNTR RELATIONS | 140               | 1,200             | 1,200             | 1,200             | 1,000             |
| 948.00                  | DOWNTOWN EXPENSE-OTHER         | 10,449            | 15,000            | 15,000            | 14,972            | 15,000            |
| 948.10                  | DOWNTOWN IMPROVEMENTS          | 145               | 0                 | 0                 | 0                 | 0                 |
| 948.30                  | MAIN ST SPECIAL EVENTS         | 3,177             | 2,000             | 2,000             | 2,000             | 0                 |
| 948.40                  | CHRISTMAS STROLL               | 0                 | 0                 | 0                 | 264               | 0                 |
| 948.50                  | HOT NIGHTS, COOL TUNES         | 21,147            | 23,000            | 23,000            | 23,000            | 23,000            |
| 948.80                  | UPTOWN SWIRL                   | 11,508            | 10,000            | 0                 | 0                 | 0                 |
| 948.90                  | LOCAL HISTORY DAY PROGRAM      | 0                 | 2,500             | 10,680            | 9,600             | 12,500            |
| 961.50                  | FARMER'S MARKET EXPENSE        | 1,287             | 0                 | 0                 | 0                 | 0                 |
| <b>TOTAL DEPARTMENT</b> |                                | <b>\$ 134,260</b> | <b>\$ 141,727</b> | <b>\$ 139,907</b> | <b>\$ 136,478</b> | <b>\$ 141,688</b> |

\* REVISED ANNUAL ESTIMATE



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|                                  | <b>STAFFING (FTES)</b> |
|----------------------------------|------------------------|
| Maintenance Supervisor           | 1.00                   |
| Assistant Maintenance Supervisor | 1.00                   |
| Senior Mechanic                  | 1.00                   |
| Maintenance Electrician          | 2.00                   |
| HVAC Maintenance Technician      | 1.00                   |
| Maintenance Technician           | 1.00                   |
| Maintenance Mechanic             | 1.00                   |
| Part-Time Worker                 | 0.47                   |
| <b>Total</b>                     | <b>8.47</b>            |

The Maintenance Department consists of Facility 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. 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, the Boys & Girls Club, City hall, Library and the Police Department.

**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.

**DEPT 131 - MAINTENANCE DEPARTMENT**

| INPUTS             | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                    |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>   | \$ 409,018        | \$ 448,772        | \$ 448,772        | \$ 424,497        | \$ 465,397        |
| <b>Supplies</b>    | 33,506            | 30,400            | 30,400            | 30,070            | 29,805            |
| <b>Maintenance</b> | 20,895            | 24,200            | 24,200            | 40,250            | 42,200            |
| <b>Services</b>    | 156,585           | 161,539           | 161,539           | 162,713           | 161,819           |
| <b>Capital</b>     | 0                 | 8,000             | 8,000             | 8,000             | 0                 |
| <b>Sundries</b>    | 3,557             | 7,300             | 7,300             | 8,332             | 5,900             |
| <b>Total</b>       | <b>\$ 623,561</b> | <b>\$ 680,211</b> | <b>\$ 680,211</b> | <b>\$ 673,862</b> | <b>\$ 705,121</b> |

**DECISION PACKAGES FUNDED**

|  |           |
|--|-----------|
| 101.00 Maintenance Technician - 1.0 FTE    | \$ 47,927 |
| 710.31 Genie AWP 405 Lift <sup>1</sup>     | 14,000    |
| 802.00 Replace City Hall HVAC <sup>1</sup> | 68,000    |

**OUTPUTS**

**Building Maintenance**

|                                    |     |     |     |     |     |
|------------------------------------|-----|-----|-----|-----|-----|
| Remodel Projects                   | 7   | 2   | 2   | 7   | 5   |
| New Construction                   | 4   | 1   | 1   | 3   | 3   |
| Roof Repairs                       | 2   | 0   | 0   | 4   | 1   |
| Total HVAC Services and Repairs    | 106 | 100 | 100 | 129 | 100 |
| HVAC Repairs (major)               | 7   | 2   | 2   | 3   | 4   |
| Street Light Repairs               | 232 | 200 | 200 | 181 | 200 |
| Flags and Banners                  | 52  | 60  | 60  | 47  | 60  |
| Miscellaneous Services and Repairs | N/A | 200 | 200 | 254 | 225 |

**Vehicle Maintenance**

|                        |     |     |     |     |     |
|------------------------|-----|-----|-----|-----|-----|
| Brake Repairs          | 73  | 75  | 75  | 28  | 50  |
| Transmission Repairs   | 7   | 6   | 6   | 14  | 10  |
| Oil Changes            | 132 | 130 | 130 | 79  | 100 |
| Outsourced Oil Changes | 53  | 55  | 55  | 187 | 120 |
| State Inspections      | 112 | 120 | 120 | 113 | 120 |

**Service Calls**

|                      |     |       |       |     |       |
|----------------------|-----|-------|-------|-----|-------|
| Facility Maintenance | 863 | 1,000 | 1,000 | 895 | 1,000 |
| Vehicle Maintenance  | 713 | 700   | 700   | 774 | 800   |

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> PAID OUT OF FUND 236 EQUIPMENT FUND



**DEPT 131 - MAINTENANCE DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 290,756     | \$ 307,679       | \$ 307,679      | \$ 296,246   | \$ 316,096     |
| 102.00 | OVERTIME PAY                   | 1,572          | 1,500            | 1,500           | 1,500        | 1,500          |
| 103.00 | OASDI/MEDICARE                 | 21,030         | 24,414           | 24,414          | 22,581       | 24,945         |
| 103.02 | MATCHING RETIREMENT            | 20,144         | 24,641           | 24,641          | 18,888       | 20,580         |
| 105.00 | LONGEVITY PAY                  | 3,888          | 3,274            | 3,274           | 2,701        | 1,808          |
| 105.01 | EDUCATION/MISCELLANEOUS        | 4,800          | 6,023            | 6,023           | 6,000        | 6,023          |
| 106.00 | MEDICAL INSURANCE              | 59,670         | 72,932           | 72,932          | 69,617       | 83,092         |
| 106.01 | LIFE INSURANCE                 | 942            | 1,043            | 1,043           | 1,036        | 1,075          |
| 106.02 | LONG TERM DISABILITY           | 358            | 396              | 396             | 394          | 409            |
| 107.00 | WORKERS' COMPENSATION          | 6,129          | 6,870            | 6,870           | 5,534        | 6,625          |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 3,244          |
| 118.00 | ACCRUED COMP TIME              | (271)          | 0                | 0               | 0            | 0              |
| 202.01 | CHEMICALS                      | 108            | 0                | 0               | 0            | 0              |
| 202.00 | FUEL                           | 9,425          | 9,000            | 9,000           | 9,000        | 9,000          |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 4,519          | 4,000            | 4,000           | 4,000        | 4,000          |
| 204.00 | POSTAGE & FREIGHT              | 6              | 50               | 50              | 70           | 75             |
| 205.00 | OFFICE SUPPLIES                | 440            | 300              | 300             | 300          | 300            |
| 206.00 | EMPLOYEE RELATIONS             | 730            | 600              | 600             | 600          | 780            |
| 207.00 | REPRODUCTION/PRINTING          | 354            | 600              | 600             | 600          | 700            |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 4,510          | 5,100            | 5,100           | 5,100        | 4,500          |
| 209.00 | EDUCATIONAL                    | 17             | 200              | 200             | 0            | 0              |
| 210.00 | BOTANICAL & AGRICULTURAL       | 42             | 50               | 50              | 50           | 50             |
| 211.00 | CLEANING AND JANITORIAL        | 2,435          | 3,000            | 3,000           | 3,000        | 2,000          |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 2,699          | 600              | 600             | 0            | 1,600          |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 55             | 200              | 200             | 50           | 200            |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 778            | 700              | 700             | 900          | 800            |
| 223.00 | SMALL APPLIANCES               | 514            | 500              | 500             | 900          | 300            |
| 250.00 | OTHER SUPPLIES                 | 6,875          | 5,500            | 5,500           | 5,500        | 5,500          |

**DEPT 131 - MAINTENANCE DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                  | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                              |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 303.00                  | VEHICLES/LARGE EQUIPMENT     | \$ 3,301          | \$ 3,000          | \$ 3,000          | \$ 17,500         | \$ 5,000          |
| 304.00                  | MACHINERY/EQUIPMENT          | 210               | 300               | 300               | 300               | 300               |
| 306.00                  | OUTDOOR/STREET LIGHTING      | 0                 | 0                 | 0                 | 0                 | 11,000            |
| 310.00                  | LAND/GROUNDS                 | 40                | 200               | 200               | 1,750             | 5,200             |
| 312.00                  | BUILDINGS/APPLIANCES         | 16,834            | 20,000            | 20,000            | 20,000            | 20,000            |
| 313.00                  | COMPUTER/OFFICE EQUIPMENT    | 22                | 0                 | 0                 | 0                 | 0                 |
| 350.00                  | OTHER MAINTENANCE            | 487               | 700               | 700               | 700               | 700               |
| 401.00                  | ELECTRICAL                   | 83,991            | 82,226            | 82,226            | 82,226            | 88,315            |
| 403.00                  | TELEPHONE                    | 2,320             | 2,500             | 2,500             | 2,500             | 1,300             |
| 404.00                  | GAS                          | 3,445             | 4,313             | 4,313             | 5,000             | 4,504             |
| 405.00                  | WATER                        | 2,392             | 1,500             | 1,500             | 2,000             | 2,200             |
| 406.00                  | SEWER                        | 1,914             | 1,500             | 1,500             | 1,500             | 1,500             |
| 406.50                  | GARBAGE                      | 934               | 1,000             | 1,000             | 937               | 1,000             |
| 408.10                  | RENTALS/LEASES-FLEET         | 1,020             | 2,000             | 2,000             | 2,000             | 1,500             |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES | 0                 | 0                 | 0                 | 50                | 0                 |
| 415.00                  | JANITORIAL SERVICES          | 41,200            | 43,000            | 43,000            | 43,000            | 34,000            |
| 424.00                  | SERVICE CONTRACTS            | 13,493            | 18,000            | 18,000            | 18,000            | 20,000            |
| 450.00                  | OTHER SERVICES               | 5,876             | 5,500             | 5,500             | 5,500             | 7,500             |
| 710.00                  | MACHINERY/EQUIPMENT          | 0                 | 5,000             | 5,000             | 5,000             | 0                 |
| 714.00                  | RADIOS/RADAR/CAMERAS         | 0                 | 3,000             | 3,000             | 3,000             | 0                 |
| 901.00                  | LIAB/CASUALTY INSURANCE      | 2,053             | 2,000             | 2,000             | 3,033             | 3,100             |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE    | 724               | 4,000             | 4,000             | 4,000             | 2,000             |
| 908.10                  | MILEAGE                      | 0                 | 500               | 500               | 499               | 0                 |
| 950.00                  | OTHER SUNDRY                 | 780               | 800               | 800               | 800               | 800               |
| <b>TOTAL DEPARTMENT</b> |                              | <b>\$ 623,561</b> | <b>\$ 680,211</b> | <b>\$ 680,211</b> | <b>\$ 673,862</b> | <b>\$ 705,121</b> |

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

|                             |             |
|-----------------------------|-------------|
| Chief Financial Officer     | 1.00        |
| Controller                  | 1.00        |
| Risk Manager                | 1.00        |
| Budget Manager              | 1.00        |
| Accounting Manager          | 1.00        |
| Accounting Supervisor       | 1.00        |
| Financial Accountant        | 1.00        |
| Accounting Clerk I          | 1.00        |
| Accounting Clerk II         | 1.00        |
| Special Projects 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<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                    |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>                   | \$ 667,084        | \$ 748,792        | \$ 748,792        | \$ 738,295        | \$ 783,043        |
| <b>Supplies</b>                    | 25,567            | 26,825            | 26,825            | 19,100            | 20,275            |
| <b>Maintenance</b>                 | 154               | 0                 | 0                 | 62                | 0                 |
| <b>Services</b>                    | 157,495           | 167,300           | 167,300           | 147,700           | 162,500           |
| <b>Capital</b>                     | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Sundries</b>                    | 4,964             | 12,325            | 12,325            | 5,550             | 10,600            |
| <b>Total</b>                       | <b>\$ 855,263</b> | <b>\$ 955,242</b> | <b>\$ 955,242</b> | <b>\$ 910,707</b> | <b>\$ 976,418</b> |
| <b>DECISION PACKAGES FUNDED</b>    |                   |                   |                   |                   |                   |
| None                               |                   |                   |                   |                   |                   |
| <b>OUTPUTS</b>                     |                   |                   |                   |                   |                   |
| <b>Fiscal Management</b>           |                   |                   |                   |                   |                   |
| - Accounts Payable Transactions    | 5,703             | 5,600             | 5,600             | 5,779             | 5,710             |
| - Payroll Transactions             | 7,094             | 7,150             | 7,150             | 7,144             | 7,135             |
| - Days of General Fund Reserves    | 97                | 95                | 95                | 105               | 95                |
| - Days Reserve Renovation & Repair | 5                 | 5                 | 5                 | 5                 | 5                 |
| - Management Financials            | 4                 | 4                 | 4                 | 4                 | 4                 |
| <b>Budget Management</b>           |                   |                   |                   |                   |                   |
| - Performance Reports              | 4                 | 4                 | 4                 | 4                 | 4                 |
| <b>Risk Management</b>             |                   |                   |                   |                   |                   |
| - Workers' Compensation Claims     | 37                | 25                | 25                | 41                | 35                |
| <b>OUTCOMES</b>                    |                   |                   |                   |                   |                   |
| GFOA CAFR Award                    | Awarded           | Awarded           | Awarded           | Awarded           | Awarded           |
| GFOA Budget Award                  | Awarded           | Awarded           | Awarded           | Awarded           | Awarded           |

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**DEPT 133 - FINANCE DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT                    | DESCRIPTION                   | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                               |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 101.00                  | SALARIES & WAGES              | \$ 497,649        | \$ 549,573        | \$ 549,573        | \$ 540,912        | \$ 564,390        |
| 102.00                  | OVERTIME PAY                  | 261               | 1,000             | 1,000             | 1,000             | 1,000             |
| 103.00                  | OASDI/MEDICARE                | 36,616            | 43,125            | 43,125            | 40,300            | 44,279            |
| 103.02                  | MATCHING RETIREMENT           | 34,128            | 43,847            | 43,847            | 34,031            | 36,538            |
| 105.00                  | LONGEVITY PAY                 | 4,270             | 4,730             | 4,730             | 4,833             | 5,251             |
| 105.01                  | EDUCATION/MISCELLANEOUS       | 5,954             | 6,023             | 6,023             | 6,000             | 6,023             |
| 106.00                  | MEDICAL INSURANCE             | 85,427            | 96,896            | 96,896            | 107,825           | 116,025           |
| 106.01                  | LIFE INSURANCE                | 1,500             | 1,890             | 1,890             | 1,788             | 1,932             |
| 106.02                  | LONG TERM DISABILITY          | 629               | 720               | 720               | 714               | 735               |
| 107.00                  | WORKERS' COMPENSATION         | 875               | 988               | 988               | 892               | 1,038             |
| 116.00                  | SALARIES/WAGES CONTINGENCY    | 0                 | 0                 | 0                 | 0                 | 5,832             |
| 118.00                  | ACCRUED COMP TIME             | (227)             | 0                 | 0                 | 0                 | 0                 |
| 204.00                  | POSTAGE & FREIGHT             | 2,822             | 3,200             | 3,200             | 3,100             | 3,200             |
| 205.00                  | OFFICE SUPPLIES               | 8,525             | 7,000             | 7,000             | 6,000             | 6,000             |
| 206.00                  | EMPLOYEE RELATIONS            | 812               | 750               | 750               | 750               | 750               |
| 207.00                  | REPRODUCTION & PRINTING       | 4,731             | 12,000            | 12,000            | 6,500             | 7,000             |
| 209.00                  | EDUCATIONAL                   | 5,246             | 1,600             | 1,600             | 500               | 500               |
| 211.00                  | CLEANING AND JANITORIAL       | 83                | 125               | 125               | 100               | 125               |
| 212.00                  | COMPUTER EQUIPMENT & SUPPLIES | 3,286             | 2,100             | 2,100             | 2,100             | 2,650             |
| 250.00                  | OTHER SUPPLIES                | 63                | 50                | 50                | 50                | 50                |
| 313.00                  | COMPUTER/OFFICE EQUIPMENT     | 154               | 0                 | 0                 | 62                | 0                 |
| 402.00                  | AUDITS/CONSULTANTS FEES       | 61,504            | 66,000            | 66,000            | 55,000            | 66,000            |
| 424.00                  | SERVICE CONTRACTS             | 34,962            | 37,000            | 37,000            | 34,000            | 35,000            |
| 426.00                  | ADP PAYROLL/PORTAL SERVICES   | 53,622            | 56,300            | 56,300            | 56,300            | 58,000            |
| 428.00                  | BANK FEES                     | 5,809             | 6,500             | 6,500             | 1,200             | 2,000             |
| 450.00                  | OTHER SERVICES                | 1,597             | 1,500             | 1,500             | 1,200             | 1,500             |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE     | 4,345             | 10,925            | 10,925            | 5,000             | 9,500             |
| 908.10                  | MILEAGE                       | 619               | 1,200             | 1,200             | 500               | 1,000             |
| 950.00                  | OTHER SUNDRY                  | 0                 | 200               | 200               | 50                | 100               |
| <b>TOTAL DEPARTMENT</b> |                               | <b>\$ 855,263</b> | <b>\$ 955,242</b> | <b>\$ 955,242</b> | <b>\$ 910,707</b> | <b>\$ 976,418</b> |

\* REVISED ANNUAL ESTIMATE



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|                                  | <b>STAFFING (FTES)</b> |
|----------------------------------|------------------------|
| Purchasing Supervisor            | 1.00                   |
| Purchasing Specialist            | 1.00                   |
| Inventory & Warehouse Supervisor | 1.00                   |
| Part-Time Warehouse Worker       | 0.47                   |
|                                  | <hr/>                  |
| <b>Total</b>                     | <b>3.47</b>            |

Purchasing Services personnel oversee acquisition functions, maintain control over the Central Warehouse, and dispose of all surplus, obsolete, or unserviceable equipment and inventory. The Central Warehouse is responsible for the perpetual inventory system (WASP) which maintains inventory items, processes inventory orders and disburses inventory supplies for all City departments. Purchasing Services also coordinates and schedules the annual warehouse inventory counts in connection with the City's annual audit. Purchasing Services collaborates with City departments to identify needs and requirements and to select an appropriate purchasing method and is responsible for obtaining formal bids and proposals, negotiating terms for agreements and contracts, and ensuring that the proper delegated authority is used to bind the City. It is the role of Purchasing Services 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.

- > Utilize training opportunities to enhance personnel qualifications and purchasing functions;
- > 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
- > Maintain a contract management database.

**DEPT 135 - PURCHASING/WAREHOUSE DEPARTMENT**

| INPUTS             | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                    |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>   | \$ 213,659        | \$ 258,430        | \$ 258,430        | \$ 222,503        | \$ 215,089        |
| <b>Supplies</b>    | 4,353             | 11,650            | 11,650            | 12,315            | 10,200            |
| <b>Maintenance</b> | 796               | 2,100             | 2,100             | 2,558             | 6,450             |
| <b>Services</b>    | 25,587            | 22,619            | 22,619            | 25,647            | 29,030            |
| <b>Capital</b>     | 3,717             | 0                 | 0                 | 0                 | 0                 |
| <b>Sundries</b>    | 7,055             | 12,750            | 12,750            | 7,025             | 10,100            |
| <b>Total</b>       | <b>\$ 255,166</b> | <b>\$ 307,549</b> | <b>\$ 307,549</b> | <b>\$ 270,048</b> | <b>\$ 270,869</b> |

**DECISION PACKAGES FUNDED**

None

**OUTPUTS**

|                             |              |              |              |              |              |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>Purchasing</b>           |              |              |              |              |              |
| - Total Purchase Orders     | 897          | 897          | 897          | 966          | 950          |
| - Total Bids and RFPs       | 14           | 12           | 12           | 10           | 14           |
| <b>Physical Inventory</b>   |              |              |              |              |              |
| - Item Codes Maintained     | 1,465        | 1,450        | 1,450        | 1,201        | 1,250        |
| - Number of Items Disbursed | 72,000       | 107,587      | 107,587      | 181,838      | 182,000      |
| - Dollars Disbursed         | \$ 1,115,000 | \$ 2,089,858 | \$ 2,089,858 | \$ 1,025,078 | \$ 1,050,000 |
| Online Auctions             | 98           | 80           | 80           | 66           | 60           |
| Auction Revenue             | \$ 168,327   | \$ 139,368   | \$ 139,368   | \$ 51,377    | \$ 50,000    |

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE



**DEPT 135 - PURCHASING/WAREHOUSE DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 156,479     | \$ 183,458       | \$ 183,458      | \$ 155,905   | \$ 147,494     |
| 102.00 | OVERTIME PAY                   | 86             | 500              | 500             | 500          | 500            |
| 103.00 | OASDI/MEDICARE                 | 11,393         | 14,714           | 14,714          | 11,644       | 11,497         |
| 103.02 | MATCHING RETIREMENT            | 10,463         | 13,602           | 13,602          | 9,333        | 9,197          |
| 105.00 | LONGEVITY PAY                  | 1,780          | 1,958            | 1,958           | 1,900        | 1,922          |
| 105.01 | EDUCATION/MISCELLANEOUS        | 923            | 6,023            | 6,023           | 4,385        | 0              |
| 106.00 | MEDICAL INSURANCE              | 30,061         | 35,301           | 35,301          | 36,551       | 40,511         |
| 106.01 | LIFE INSURANCE                 | 530            | 575              | 575             | 505          | 487            |
| 106.02 | LONG TERM DISABILITY           | 202            | 219              | 219             | 197          | 185            |
| 107.00 | WORKERS' COMPENSATION          | 1,651          | 2,080            | 2,080           | 1,583        | 1,821          |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 1,475          |
| 118.00 | ACCRUED COMP TIME              | 90             | 0                | 0               | 0            | 0              |
| 202.00 | FUEL                           | 689            | 800              | 800             | 603          | 800            |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 320            | 600              | 600             | 600          | 700            |
| 204.00 | POSTAGE & FREIGHT              | 177            | 400              | 400             | 400          | 400            |
| 205.00 | OFFICE SUPPLIES                | 515            | 1,200            | 1,200           | 1,198        | 1,200          |
| 206.00 | EMPLOYEE RELATIONS             | 1,190          | 1,100            | 1,100           | 1,096        | 1,500          |
| 207.00 | REPRODUCTION/PRINTING          | 488            | 2,000            | 2,000           | 1,987        | 2,000          |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 194            | 400              | 400             | 398          | 500            |
| 209.00 | EDUCATIONAL                    | 0              | 250              | 250             | 250          | 0              |
| 211.00 | CLEANING AND JANITORIAL        | 349            | 450              | 450             | 250          | 250            |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 90             | 3,200            | 3,200           | 3,800        | 1,500          |
| 216.10 | RESALE ITEMS-VENDING MACHINES  | 0              | 0                | 0               | 500          | 500            |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 1              | 150              | 150             | 344          | 150            |
| 223.00 | SMALL APPLIANCES               | 0              | 300              | 300             | 100          | 0              |
| 250.00 | OTHER SUPPLIES                 | 339            | 800              | 800             | 789          | 700            |

**DEPT 135 - PURCHASING/WAREHOUSE DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                  | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                              |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 303.00                  | VEHICLES/LARGE EQUIPMENT     | \$ 231            | \$ 500            | \$ 500            | \$ 130            | \$ 250            |
| 304.00                  | MACHINERY/EQUIPMENT          | 44                | 0                 | 0                 | 17                | 0                 |
| 310.00                  | LAND/GROUNDS                 | 357               | 0                 | 0                 | 0                 | 0                 |
| 312.00                  | BUILDINGS/APPLIANCES         | 164               | 1,400             | 1,400             | 2,411             | 6,000             |
| 350.00                  | OTHER MAINTENANCE            | 0                 | 200               | 200               | 0                 | 200               |
| 401.00                  | ELECTRICAL                   | 11,942            | 12,099            | 12,099            | 11,526            | 10,929            |
| 404.00                  | GAS                          | 123               | 695               | 695               | 159               | 151               |
| 405.00                  | WATER                        | 468               | 475               | 475               | 474               | 500               |
| 406.00                  | SEWER                        | 231               | 250               | 250               | 187               | 250               |
| 406.50                  | GARBAGE                      | 1,217             | 1,200             | 1,200             | 1,122             | 1,250             |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES | 2,054             | 2,500             | 2,500             | 1,292             | 2,500             |
| 415.00                  | JANITORIAL SERVICES          | 0                 | 500               | 500               | 500               | 3,000             |
| 424.00                  | SERVICE CONTRACTS            | 9,100             | 4,200             | 4,200             | 9,935             | 10,000            |
| 450.00                  | OTHER SERVICES               | 452               | 700               | 700               | 452               | 450               |
| 712.00                  | OFFICE FURNITURE/EQUIPMENT   | 3,717             | 0                 | 0                 | 0                 | 0                 |
| 901.00                  | LIAB/CASUALTY INSURANCE      | 2,020             | 2,800             | 2,800             | 2,136             | 2,200             |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE    | 2,656             | 7,200             | 7,200             | 1,500             | 5,000             |
| 908.10                  | MILEAGE                      | 308               | 600               | 600               | 577               | 700               |
| 908.20                  | CONTINUING EDUCATION         | 1,760             | 2,000             | 2,000             | 2,712             | 2,100             |
| 950.00                  | OTHER SUNDRY                 | 311               | 150               | 150               | 100               | 100               |
| <b>TOTAL DEPARTMENT</b> |                              | <b>\$ 255,166</b> | <b>\$ 307,549</b> | <b>\$ 307,549</b> | <b>\$ 270,048</b> | <b>\$ 270,869</b> |

\* REVISED ANNUAL ESTIMATE



|                              | STAFFING (FTES) |
|------------------------------|-----------------|
| Street Superintendent        | 1.00            |
| Crew Leader                  | 2.00            |
| Vegetation Technician        | 1.00            |
| Equipment Operator II        | 3.00            |
| Equipment Operator I         | 2.00            |
| Maintenance Worker II        | 2.00            |
| Maintenance Worker I         | 5.00            |
| 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. The Street Department also operates a crack sealing crew which is a preventative maintenance operation to protect from water intrusion underneath the street by sealing the cracks in the asphalt. In 2014-15, the Street Department has planned to reconstruct approximately 14 sections of roadway throughout town. This will improve 2.5 miles of streets per year. 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 aggressively crack sealing "Satisfactory" and "Good" streets based on Street Inventory Program;
- > 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;
- > Upgrade street signs and directional signs to best represent our City for both local residents and visitors; and
- > Reconstruct 2.5 miles of local streets per year for the next 4 years in order to decrease the number of "Poor" and "Fair" streets.

**DEPT 141 - STREETS DEPARTMENT**

| INPUTS       | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|              |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| Personnel    | \$ 736,157          | \$ 832,702          | \$ 832,702          | \$ 774,977          | \$ 852,645          |
| Supplies     | 109,984             | 95,350              | 95,350              | 87,529              | 96,000              |
| Maintenance  | 441,851             | 437,850             | 437,850             | 455,645             | 452,100             |
| Services     | 47,016              | 29,238              | 29,238              | 24,986              | 18,247              |
| Capital      | 12,323              | 1,800               | 1,800               | 1,747               | 18,200              |
| Sundries     | 15,943              | 17,500              | 17,500              | 15,533              | 17,500              |
| <b>Total</b> | <b>\$ 1,363,275</b> | <b>\$ 1,414,440</b> | <b>\$ 1,414,440</b> | <b>\$ 1,360,417</b> | <b>\$ 1,454,692</b> |

**DECISION PACKAGES FUNDED**

|  |           |
|--|-----------|
| 813.41 1 Ton Flatbed Truck - Replace Unit #18 <sup>1</sup> | \$ 32,000 |
|--|-----------|

**OUTPUTS**

|  |       |       |       |       |        |
|--|-------|-------|-------|-------|--------|
| Chip Seal (linear feet)                  | 6,656 | 6,500 | 6,500 | 6,370 | 3,560  |
| Curb & Gutter (linear feet)              | 3,375 | 3,000 | 3,000 | 1,700 | 2,000  |
| Sidewalks (linear feet)                  | 4,715 | 2,500 | 2,500 | 1,100 | 1,500  |
| Utility Cut Reconstruction (linear feet) | 3,700 | 4,000 | 4,000 | 3,537 | 3,900  |
| Reconstructed Streets (linear feet)      | N/A   | 4,500 | 4,500 | 4,900 | 13,250 |
| Cracked Sealed (miles)                   | N/A   | 25    | 25    | 31    | 35     |

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> PAID OUT OF FUND 236 EQUIPMENT FUND

**DEPT 141 - STREETS DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 486,601     | \$ 536,118       | \$ 536,118      | \$ 498,414   | \$ 538,105     |
| 102.00 | OVERTIME PAY                   | 3,892          | 5,300            | 5,300           | 5,300        | 5,300          |
| 103.00 | OASDI/MEDICARE                 | 37,755         | 43,166           | 43,166          | 38,250       | 43,270         |
| 103.02 | MATCHING RETIREMENT            | 34,558         | 43,832           | 43,832          | 33,245       | 35,730         |
| 105.00 | LONGEVITY PAY                  | 9,123          | 8,910            | 8,910           | 7,608        | 8,333          |
| 105.01 | EDUCATION/MISCELLANEOUS        | 5,954          | 6,023            | 6,023           | 6,000        | 6,023          |
| 105.03 | STANDBY                        | 7,024          | 6,500            | 6,500           | 6,500        | 6,500          |
| 106.00 | MEDICAL INSURANCE              | 128,915        | 156,842          | 156,842         | 157,381      | 177,539        |
| 106.01 | LIFE INSURANCE                 | 1,680          | 1,852            | 1,852           | 1,746        | 1,847          |
| 106.02 | LONG TERM DISABILITY           | 648            | 703              | 703             | 673          | 701            |
| 107.00 | WORKERS' COMPENSATION          | 21,093         | 23,456           | 23,456          | 19,860       | 23,761         |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 5,536          |
| 118.00 | ACCRUED COMP TIME              | (1,086)        | 0                | 0               | 0            | 0              |
| 202.00 | FUEL                           | 86,969         | 75,000           | 75,000          | 67,217       | 75,000         |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 1,438          | 2,000            | 2,000           | 2,500        | 2,000          |
| 205.00 | OFFICE SUPPLIES                | 451            | 100              | 100             | 170          | 200            |
| 206.00 | EMPLOYEE RELATIONS             | 1,102          | 1,000            | 1,000           | 1,005        | 800            |
| 207.00 | REPRODUCTION & PRINTING        | 190            | 300              | 300             | 0            | 100            |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 7,139          | 8,500            | 8,500           | 7,605        | 8,000          |
| 210.00 | BOTANICAL & AGRICULTURAL       | 1,824          | 2,000            | 2,000           | 2,062        | 3,000          |
| 211.00 | CLEANING AND JANITORIAL        | 1,998          | 2,000            | 2,000           | 1,722        | 1,500          |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 973            | 300              | 300             | 760          | 1,400          |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 0              | 150              | 150             | 0            | 0              |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 6,335          | 2,500            | 2,500           | 2,488        | 2,500          |
| 250.00 | OTHER SUPPLIES                 | 1,565          | 1,500            | 1,500           | 2,000        | 1,500          |

**DEPT 141 - STREETS DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|-------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                         |                            |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 303.00                  | VEHICLES/LARGE EQUIPMENT   | \$ 54,531           | \$ 50,000           | \$ 50,000           | \$ 53,000           | \$ 53,000           |
| 304.00                  | MACHINERY/EQUIPMENT        | 3,981               | 5,000               | 5,000               | 4,965               | 4,500               |
| 310.00                  | LAND/GROUNDS               | 0                   | 0                   | 0                   | 0                   | 4,500               |
| 312.00                  | BUILDINGS/APPLIANCES       | 121                 | 250                 | 250                 | 1,400               | 1,000               |
| 315.00                  | STREETS/INLETS/CURBS       | 370,579             | 0                   | 0                   | 0                   | 4,000               |
| 315.10                  | STREETS-CONCRETE WORK      | 0                   | 100,000             | 100,000             | 100,110             | 60,000              |
| 315.20                  | STREETS-MISC MATERIALS     | 0                   | 80,000              | 80,000              | 90,788              | 100,000             |
| 315.30                  | STREETS-PREVENTATIVE MAINT | 0                   | 50,000              | 50,000              | 55,000              | 70,000              |
| 315.40                  | STREETS-SPECIAL PROJECTS   | 0                   | 135,000             | 135,000             | 130,382             | 135,000             |
| 317.00                  | TRAFFIC SIGNS & ST MARKERS | 12,420              | 17,500              | 17,500              | 20,000              | 20,000              |
| 350.00                  | OTHER MAINTENANCE          | 218                 | 100                 | 100                 | 0                   | 100                 |
| 401.00                  | ELECTRICAL                 | 4,158               | 4,288               | 4,288               | 4,397               | 2,757               |
| 402.00                  | AUDITS/CONSULTANT FEES     | 4,680               | 5,000               | 5,000               | 0                   | 0                   |
| 402.15                  | STATE FEES                 | 0                   | 0                   | 0                   | 1,500               | 0                   |
| 403.00                  | TELEPHONE                  | 2,548               | 2,200               | 2,200               | 1,618               | 700                 |
| 404.00                  | GAS                        | 0                   | 0                   | 0                   | 0                   | 0                   |
| 405.00                  | WATER                      | 786                 | 550                 | 550                 | 732                 | 850                 |
| 406.00                  | SEWER                      | 1,039               | 750                 | 750                 | 887                 | 750                 |
| 406.50                  | GARBAGE                    | 934                 | 850                 | 850                 | 781                 | 940                 |
| 406.60                  | TRNSF STATION/LANDFILL FEE | 81                  | 0                   | 0                   | 0                   | 0                   |
| 408.00                  | RENTAL & LEASES            | 11,050              | 5,000               | 5,000               | 0                   | 0                   |
| 408.10                  | RENTALS/LEASES-FLEET       | 9,675               | 10,000              | 10,000              | 11,000              | 11,500              |
| 422.00                  | CONTRACT LABOR             | 11,335              | 0                   | 0                   | 2,779               | 0                   |
| 424.00                  | SERVICE CONTRACTS          | 192                 | 200                 | 200                 | 192                 | 200                 |
| 450.00                  | OTHER SERVICES             | 539                 | 400                 | 400                 | 1,100               | 550                 |
| 710.00                  | MACHINERY/EQUIPMENT        | 1,747               | 1,800               | 1,800               | 1,747               | 0                   |
| 715.00                  | OTHER CAPITAL              | 3,896               | 0                   | 0                   | 0                   | 18,200              |
| 801.00                  | LAND                       | 500                 | 0                   | 0                   | 0                   | 0                   |
| 803.00                  | STREETS/INLETS/CURBS       | 6,180               | 0                   | 0                   | 0                   | 0                   |
| 901.00                  | LIAB/CASUALTY INSURANCE    | 11,553              | 13,000              | 13,000              | 12,391              | 13,000              |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE  | 3,982               | 4,000               | 4,000               | 3,000               | 4,000               |
| 908.10                  | MILEAGE                    | 408                 | 500                 | 500                 | 142                 | 500                 |
| <b>TOTAL DEPARTMENT</b> |                            | <b>\$ 1,363,275</b> | <b>\$ 1,414,440</b> | <b>\$ 1,414,440</b> | <b>\$ 1,360,417</b> | <b>\$ 1,454,692</b> |

\* REVISED ANNUAL ESTIMATE



|                               | <b>STAFFING (FTEs)</b> |
|-------------------------------|------------------------|
| Parks Superintendent          | 1.00                   |
| Parks Maintenance Coordinator | 1.00                   |
| Support Services Coordinator  | 0.25                   |
| Electrician                   | 1.00                   |
| Mechanic                      | 1.00                   |
| Athletic Facility Caretaker   | 1.00                   |
| Landscape Maintenance Worker  | 1.00                   |
| Maintenance Worker II         | 3.00                   |
| Maintenance Worker I          | 3.00                   |
| 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 35 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;
- > Continue 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<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
|  |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| <b>Personnel</b>   | \$ 593,499          | \$ 623,890          | \$ 623,890          | \$ 586,433          | \$ 649,380          |
| <b>Supplies</b>  | 116,911             | 113,200             | 113,200             | 111,126             | 112,300             |
| <b>Maintenance</b>   | 118,364             | 95,500              | 105,638             | 98,173              | 127,540             |
| <b>Services</b>  | 258,916             | 270,992             | 270,992             | 238,180             | 216,358             |
| <b>Capital</b>   | 11,305              | 3,000               | 26,182              | 13,635              | 0                   |
| <b>Sundries</b>  | (21,884)            | (21,499)            | (21,499)            | (21,185)            | (20,800)            |
| <b>Total</b>   | <b>\$ 1,077,111</b> | <b>\$ 1,085,083</b> | <b>\$ 1,118,403</b> | <b>\$ 1,026,362</b> | <b>\$ 1,084,778</b> |
| <b>DECISION PACKAGES FUNDED</b>                                      |                     |                     |                     |                     |                     |
| 310.00 Fireman's Park Upgrades - Fence Painting                      |                     |                     |                     | \$                  | 10,000              |
| 310.00 Fireman's Park Upgrades - Foul Poles                          |                     |                     |                     |                     | 7,000               |
| 716.42 Picnic Tables - Phase I - Little League Pavilion <sup>2</sup> |                     |                     |                     |                     | 7,000               |
| 716.42 Trash Receptacles - Phase I - Fireman's Park <sup>2</sup>     |                     |                     |                     |                     | 13,000              |
| 716.44 Field Renovations - Van Dyke & Schwartz <sup>2</sup>          |                     |                     |                     |                     | 25,000              |
| 716.44 Scoreboards - Pflughaupt/Boehm/Schulte <sup>2</sup>           |                     |                     |                     |                     | 20,000              |
| 716.62 Linda Anderson Park - Signage <sup>2</sup>                    |                     |                     |                     |                     | 7,335               |
| 813.44 6' Mulching Mower - Replace Unit #172 <sup>1</sup>            |                     |                     |                     |                     | 24,000              |
| 813.44 6' Reel Mower - Replace Unit #104 <sup>1</sup>                |                     |                     |                     |                     | 30,000              |
| 816.44 Hohlt Park - Trail Lights <sup>2</sup>                        |                     |                     |                     |                     | 35,620              |
| <b>OUTPUTS</b>   |                     |                     |                     |                     |                     |
| Parks Acreage Maintained   | 185                 | 185                 | 185                 | 185                 | 185                 |
| Number of Parks Employees (FTE)                                      | 17.62               | 15.42               | 15.42               | 15.42               | 15.42               |
| Park Acreage Maintained per Employee                                 | 10.50               | 12.00               | 12.00               | 12.00               | 12.00               |
| Green Space Acreage  | 7.04                | 7.04                | 7.04                | 7.04                | 7.04                |
| Contract Mowing Acreage Maintained                                   | 39                  | 39                  | 39                  | 39                  | 39                  |
| Cost per Acre per Year to Maintain                                   | 5,878               | 6,818               | 6,818               | 6,045               | 5,978               |
| 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                                     | 23                  | 23                  | 23                  | 23                  | 23                  |
| <b>OUTCOMES</b>  |                     |                     |                     |                     |                     |
| % Change in Carousel Revenue   | 12.89%              | -16.67%             | -16.67%             | 0.00%               | 0.00%               |

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> PAID OUT OF FUND 236 EQUIPMENT FUND

<sup>2</sup> PAID OUT OF FUND 234 PARKS CAPITAL PROJECTS FUND; COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND



**DEPT 144 - PARKS DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 416,760     | \$ 432,964       | \$ 432,964      | \$ 405,759   | \$ 445,863     |
| 102.00 | OVERTIME PAY                   | 6,878          | 6,000            | 6,000           | 6,000        | 6,000          |
| 103.00 | OASDI/MEDICARE                 | 31,945         | 34,533           | 34,533          | 31,284       | 35,566         |
| 103.02 | MATCHING RETIREMENT            | 27,365         | 31,798           | 31,798          | 24,767       | 26,280         |
| 105.00 | LONGEVITY PAY                  | 5,838          | 6,065            | 6,065           | 6,004        | 6,394          |
| 105.01 | EDUCATION/MISCELLANEOUS        | 6,185          | 6,023            | 6,023           | 6,000        | 6,023          |
| 105.03 | STANDBY                        | 122            | 0                | 0               | 0            | 0              |
| 106.00 | MEDICAL INSURANCE              | 90,397         | 97,134           | 97,134          | 98,357       | 109,334        |
| 106.01 | LIFE INSURANCE                 | 1,372          | 1,342            | 1,342           | 1,325        | 1,354          |
| 106.02 | LONG TERM DISABILITY           | 521            | 509              | 509             | 503          | 514            |
| 107.00 | WORKERS' COMPENSATION          | 7,072          | 7,522            | 7,522           | 6,434        | 7,967          |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 4,085          |
| 118.00 | ACCRUED COMP TIME              | (954)          | 0                | 0               | 0            | 0              |
| 202.00 | FUEL                           | 23,371         | 24,700           | 24,700          | 22,000       | 24,700         |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 3,727          | 3,500            | 3,500           | 7,020        | 3,500          |
| 204.00 | POSTAGE                        | 37             | 150              | 150             | 150          | 100            |
| 205.00 | OFFICE SUPPLIES                | 135            | 100              | 100             | 100          | 150            |
| 206.00 | EMPLOYEE RELATIONS             | 1,856          | 1,600            | 1,600           | 1,509        | 1,900          |
| 207.00 | REPRODUCTION & PRINTING        | 636            | 400              | 400             | 554          | 500            |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 6,425          | 7,900            | 7,900           | 7,031        | 7,150          |
| 210.00 | BOTANICAL & AGRICULTURAL       | 32,359         | 29,000           | 29,000          | 29,000       | 30,000         |
| 210.10 | BOTANICAL-BEAUTIFICATION       | 5,905          | 6,000            | 6,000           | 6,000        | 6,000          |
| 211.00 | CLEANING AND JANITORIAL        | 16,939         | 18,000           | 18,000          | 16,054       | 17,000         |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 4,825          | 800              | 800             | 584          | 300            |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 45             | 0                | 0               | 0            | 0              |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 153            | 300              | 300             | 300          | 300            |
| 223.00 | SMALL APPLIANCES               | 1,074          | 750              | 750             | 741          | 700            |
| 250.00 | OTHER SUPPLIES                 | 19,424         | 8,000            | 8,000           | 8,087        | 8,000          |
| 250.20 | OTHER SUPPLIES-FIELD SUPPLIES  | 0              | 12,000           | 12,000          | 11,996       | 12,000         |
| 303.00 | VEHICLES/LARGE EQUIPMENT       | 29,950         | 16,000           | 16,000          | 16,443       | 18,500         |
| 304.00 | MACHINERY/EQUIPMENT            | 2,562          | 4,500            | 4,500           | 2,766        | 3,500          |
| 306.00 | OUTDOOR/STREET LIGHTING        | 9,964          | 8,000            | 8,000           | 10,839       | 9,040          |
| 310.00 | LAND/GROUNDS                   | 51,202         | 40,000           | 40,000          | 39,892       | 61,000         |
| 312.00 | BUILDINGS/APPLIANCES           | 7,819          | 6,000            | 16,138          | 7,290        | 11,500         |
| 350.00 | OTHER MAINTENANCE              | 16,867         | 21,000           | 21,000          | 20,943       | 24,000         |

**DEPT 144 - PARKS DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                    | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|-------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                         |                                |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 401.00                  | ELECTRICAL                     | \$ 109,929          | \$ 107,349          | \$ 107,349          | \$ 107,403          | \$ 83,900           |
| 402.00                  | AUDITS/CONSULTANTS FEES        | 775                 | 0                   | 0                   | 0                   | 0                   |
| 402.80                  | SPECIAL SERVICES-TREE TRIMMING | 0                   | 10,000              | 10,000              | 10,310              | 10,000              |
| 403.00                  | TELEPHONE                      | 1,094               | 1,200               | 1,200               | 1,118               | 1,200               |
| 404.00                  | GAS                            | 3,252               | 3,078               | 3,078               | 4,084               | 4,008               |
| 405.00                  | WATER                          | 19,797              | 21,000              | 21,000              | 11,000              | 9,000               |
| 406.00                  | SEWER                          | 18,856              | 21,000              | 21,000              | 8,500               | 15,000              |
| 406.50                  | GARBAGE                        | 17,782              | 17,000              | 17,000              | 18,479              | 18,400              |
| 406.60                  | TRNSF STATION/LANDFILL FEE     | 76                  | 200                 | 200                 | 185                 | 100                 |
| 408.00                  | RENTAL & LEASES                | 101                 | 0                   | 0                   | 0                   | 0                   |
| 408.10                  | RENTALS/LEASES-FLEET           | 10,415              | 15,000              | 15,000              | 6,038               | 5,000               |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES   | 33                  | 0                   | 0                   | 0                   | 0                   |
| 415.00                  | JANITORIAL SERVICES            | 125                 | 0                   | 0                   | 0                   | 0                   |
| 422.00                  | CONTRACT LABOR                 | 22,800              | 26,400              | 26,400              | 26,400              | 26,400              |
| 424.00                  | SERVICE CONTRACTS              | 6,300               | 3,045               | 3,045               | 2,788               | 2,700               |
| 425.00                  | LABORATORY TEST FEES           | 55                  | 200                 | 200                 | 110                 | 150                 |
| 442.00                  | CONTRACT MOWING                | 0                   | 45,020              | 45,020              | 41,145              | 40,000              |
| 450.00                  | OTHER SERVICES                 | 47,525              | 500                 | 500                 | 620                 | 500                 |
| 702.00                  | BUILDINGS                      | 11,305              | 0                   | 23,182              | 12,013              | 0                   |
| 714.00                  | RADIOS/RADAR/VIDEO CAMERAS     | 0                   | 3,000               | 3,000               | 1,622               | 0                   |
| 901.00                  | LIAB/CASUALTY INSURANCE        | 7,796               | 7,901               | 7,901               | 8,421               | 8,500               |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE      | 4,031               | 4,500               | 4,500               | 4,154               | 4,500               |
| 908.10                  | MILEAGE                        | 395                 | 300                 | 300                 | 440                 | 400                 |
| 950.00                  | OTHER SUNDRY                   | 893                 | 800                 | 800                 | 800                 | 800                 |
| 999.00                  | WASH CO-LAP REIMBURSEMENT      | (35,000)            | (35,000)            | (35,000)            | (35,000)            | (35,000)            |
| <b>TOTAL DEPARTMENT</b> |                                | <b>\$ 1,077,111</b> | <b>\$ 1,085,083</b> | <b>\$ 1,118,403</b> | <b>\$ 1,026,362</b> | <b>\$ 1,084,778</b> |

\* REVISED ANNUAL ESTIMATE



|                                | STAFFING (FTES) |
|--------------------------------|-----------------|
| Library Supervisor             | 1.00            |
| Library IT Technician          | 1.00            |
| Library Services Coordinator   | 1.00            |
| Library Support Specialist     | 1.00            |
| Children's Program Coordinator | 0.53            |
| Part-Time Library Clerk        | 1.46            |
|                                | 1.46            |
| <b>Total</b>                   | <b>5.99</b>     |

The Nancy Carol Roberts Memorial Library was founded in 1901 by the Fortnightly Club of Brenham. The library was housed in many different locations over the years until the Martin Luther King Pkwy location was erected in 1974. An expansion of that building was completed in 1990 and another expansion and renovation of the building is currently under way. During this renovation the library has temporarily relocated to City Hall and the genealogy collection is being housed at the Brenham Heritage Museum. The temporary location inside City Hall holds approximately 33,000 items including hardback, paperback, large print 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. Electronic books and audiobooks, Kindle Paperwhites, and Chromebooks are also available for checkout. There are 12 computer terminals available for internet access, word processing, and genealogy research. The card catalog is computerized and accessible onsite and offsite through the Library's website or the City's webpage. 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.

**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, and promote our available resources;
- > Expand community outreach; and
- > Continue in-house multigenerational story times.

**DEPT 146 - LIBRARY DEPARTMENT**

| INPUTS                          | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                 |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>                | \$ 259,726        | \$ 266,115        | \$ 266,115        | \$ 278,324        | \$ 268,620        |
| <b>Supplies</b>                 | 77,155            | 77,100            | 77,100            | 55,993            | 78,000            |
| <b>Maintenance</b>              | 3,316             | 650               | 650               | 1,300             | 0                 |
| <b>Services</b>                 | 52,869            | 98,185            | 98,185            | 102,018           | 45,950            |
| <b>Capital</b>                  | 3,278             | 2,500             | 2,500             | 5,600             | 0                 |
| <b>Sundries</b>                 | (35,292)          | (2,050)           | (2,050)           | (12,128)          | 600               |
| <b>Total</b>                    | <b>\$ 361,052</b> | <b>\$ 442,500</b> | <b>\$ 442,500</b> | <b>\$ 431,107</b> | <b>\$ 393,170</b> |
| <b>DECISION PACKAGES FUNDED</b> |                   |                   |                   |                   |                   |
| None                            |                   |                   |                   |                   |                   |
| <b>OUTPUTS</b>                  |                   |                   |                   |                   |                   |
| # of Library Card Holders       | 19,468            | 20,100            | 20,100            | 20,294            | 20,700            |
| Circulation                     | 68,746            | 77,000            | 77,000            | 66,419            | 68,000            |
| Library Visits                  | 68,328            | 100,000           | 100,000           | 63,000            | 68,000            |
| Internet Users                  | 10,845            | 14,000            | 14,000            | 10,623            | 11,000            |
| <b>OUTCOMES</b>                 |                   |                   |                   |                   |                   |
| % Change in Library Revenue     | -3.63%            | 0.00%             | 0.00%             | -28.59%           | -25.00%           |

\* REVISED ANNUAL ESTIMATE

**DEPT 146 - LIBRARY DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 185,618     | \$ 183,675       | \$ 183,675      | \$ 200,020   | \$ 186,795     |
| 102.00 | OVERTIME PAY                   | 447            | 2,000            | 2,000           | 2,000        | 2,000          |
| 103.00 | OASDI/MEDICARE                 | 13,299         | 14,415           | 14,415          | 14,934       | 14,650         |
| 103.02 | MATCHING RETIREMENT            | 10,759         | 12,902           | 12,902          | 10,625       | 10,499         |
| 105.00 | LONGEVITY PAY                  | 1,855          | 2,088            | 2,088           | 2,132        | 2,349          |
| 106.00 | MEDICAL INSURANCE              | 46,143         | 49,943           | 49,943          | 47,495       | 49,568         |
| 106.01 | LIFE INSURANCE                 | 500            | 557              | 557             | 573          | 557            |
| 106.02 | LONG TERM DISABILITY           | 201            | 212              | 212             | 213          | 212            |
| 107.00 | WORKERS' COMPENSATION          | 316            | 323              | 323             | 332          | 336            |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 1,654          |
| 118.00 | ACCRUED COMP TIME              | 588            | 0                | 0               | 0            | 0              |
| 204.00 | POSTAGE & FREIGHT              | 408            | 300              | 300             | 300          | 300            |
| 205.00 | OFFICE SUPPLIES                | 13,536         | 9,000            | 9,000           | 9,000        | 9,000          |
| 206.00 | EMPLOYEE RELATIONS             | 664            | 800              | 800             | 800          | 800            |
| 207.00 | REPRODUCTION & PRINTING        | 2,054          | 4,000            | 4,000           | 4,200        | 7,000          |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 549            | 500              | 500             | 500          | 500            |
| 211.00 | CLEANING AND JANITORIAL        | 596            | 650              | 650             | 375          | 250            |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 4,961          | 7,000            | 7,000           | 5,600        | 5,300          |
| 214.00 | LIBRARY READING PROGRAMS       | 2,822          | 4,500            | 4,500           | 4,500        | 4,500          |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 0              | 0                | 0               | 141          | 0              |
| 224.00 | CIRCULATION ITEMS              | 49,872         | 50,000           | 50,000          | 30,000       | 50,000         |
| 250.00 | OTHER SUPPLIES                 | 1,694          | 350              | 350             | 577          | 350            |
| 310.00 | LAND/GROUNDS                   | 96             | 650              | 650             | 0            | 0              |
| 312.00 | BUILDINGS/APPLIANCES           | 3,191          | 0                | 0               | 1,300        | 0              |
| 350.00 | OTHER MAINTENANCE              | 29             | 0                | 0               | 0            | 0              |

**DEPT 146 - LIBRARY DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                    | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                                |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 401.00                  | ELECTRICAL                     | \$ 19,678         | \$ 21,185         | \$ 21,185         | \$ 11,750         | \$ 3,000          |
| 405.00                  | WATER                          | 1,852             | 3,000             | 3,000             | 1,793             | 1,000             |
| 406.00                  | SEWER                          | 0                 | 0                 | 0                 | 34                | 1,000             |
| 406.50                  | GARBAGE                        | 1,733             | 1,750             | 1,750             | 1,741             | 0                 |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES   | 1,712             | 1,500             | 1,500             | 2,200             | 1,500             |
| 415.00                  | JANITORIAL SERVICES            | 16,388            | 17,500            | 17,500            | 9,700             | 6,200             |
| 424.00                  | SERVICE CONTRACTS              | 3,203             | 12,500            | 12,500            | 14,800            | 13,250            |
| 446.00                  | SUBSCRIPTIONS & OTHER MEDIA    | 7,844             | 25,000            | 25,000            | 25,000            | 20,000            |
| 450.00                  | OTHER SERVICES                 | 459               | 15,750            | 15,750            | 35,000            | 0                 |
| 702.00                  | BUILDINGS                      | 2,703             | 0                 | 0                 | 1,300             | 0                 |
| 712.00                  | OFFICE FURNITURE/EQUIPMENT     | 0                 | 0                 | 0                 | 4,300             | 0                 |
| 714.00                  | RADIOS/RADAR/CAMERAS           | 575               | 2,500             | 2,500             | 0                 | 0                 |
| 901.00                  | LIAB/CASUALTY INSURANCE        | 1,766             | 2,000             | 2,000             | 1,867             | 2,000             |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE      | 3,662             | 7,000             | 7,000             | 2,700             | 3,000             |
| 908.10                  | MILEAGE                        | 1,017             | 500               | 500               | 500               | 1,000             |
| 908.20                  | CONTINUING EDUCATION           | 0                 | 0                 | 0                 | 0                 | 8,500             |
| 910.00                  | BOARD/CMITTEE/VOLNTR RELATIONS | 0                 | 0                 | 0                 | 57                | 0                 |
| 950.00                  | OTHER SUNDRY                   | 67                | 450               | 450               | 0                 | 100               |
| 999.00                  | WASHINGTON COUNTY REIMB        | (30,000)          | 0                 | 0                 | 0                 | 0                 |
| 999.01                  | FORTNIGHTLY CLUB BOOK SALE REV | (11,803)          | (12,000)          | (12,000)          | (17,252)          | (14,000)          |
| <b>TOTAL DEPARTMENT</b> |                                | <b>\$ 361,052</b> | <b>\$ 442,500</b> | <b>\$ 442,500</b> | <b>\$ 431,107</b> | <b>\$ 393,170</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<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                 |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| Personnel                       | \$ 0              | \$ 0              | \$ 0              | \$ 0              | \$ 0              |
| Supplies                        | 2,166             | 2,750             | 2,750             | 3,619             | 2,750             |
| Maintenance                     | 12,305            | 17,500            | 27,500            | 32,550            | 21,000            |
| Services                        | 43,645            | 35,645            | 35,645            | 44,205            | 37,799            |
| Capital                         | 55,797            | 71,000            | 46,500            | 36,500            | 30,000            |
| Sundries                        | 3,322             | 6,050             | 20,550            | 11,951            | 45,150            |
| <b>Total</b>                    | <b>\$ 117,235</b> | <b>\$ 132,945</b> | <b>\$ 132,945</b> | <b>\$ 128,825</b> | <b>\$ 136,699</b> |
| <b>DECISION PACKAGES FUNDED</b> |                   |                   |                   |                   |                   |
| None                            |                   |                   |                   |                   |                   |
| <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     | 10.28%            | 3.92%             | 3.92%             | 4.76%             | 22.64%            |

\* REVISED ANNUAL ESTIMATE



**DEPT 148 - AIRPORT DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT                    | DESCRIPTION                | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                            |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 203.00                  | TOOLS/SMALL EQUIPMENT      | \$ 0              | \$ 0              | \$ 0              | \$ 18             | \$ 0              |
| 204.00                  | POSTAGE                    | 43                | 50                | 50                | 19                | 50                |
| 210.00                  | BOTANICAL & AGRICULTURAL   | 1,113             | 1,800             | 1,800             | 1,300             | 1,800             |
| 211.00                  | CLEANING AND JANITORIAL    | 509               | 400               | 400               | 311               | 400               |
| 221.00                  | SAFETY/FIRST AID SUPPLIES  | 0                 | 0                 | 0                 | 1,693             | 0                 |
| 250.00                  | OTHER SUPPLIES             | 502               | 500               | 500               | 278               | 500               |
| 304.00                  | MACHINERY/EQUIPMENT        | 9                 | 0                 | 0                 | 0                 | 0                 |
| 306.00                  | OUTDOOR/STREET LIGHTING    | 3,086             | 1,500             | 1,500             | 1,050             | 1,500             |
| 310.00                  | LAND/GROUNDS               | 285               | 1,000             | 1,000             | 0                 | 1,000             |
| 312.00                  | BUILDINGS/APPLIANCES       | 5,700             | 2,500             | 2,500             | 3,500             | 2,500             |
| 318.00                  | RUNWAY MAINTENANCE         | 0                 | 0                 | 0                 | 0                 | 15,000            |
| 350.00                  | OTHER MAINTENANCE          | 3,224             | 12,500            | 22,500            | 28,000            | 1,000             |
| 401.00                  | ELECTRICAL                 | 10,143            | 15,240            | 15,240            | 14,312            | 15,000            |
| 402.00                  | AUDITS/CONSULTANTS FEES    | 5,237             | 5,000             | 5,000             | 4,820             | 5,000             |
| 403.00                  | TELEPHONE                  | 3,795             | 3,200             | 3,200             | 4,461             | 5,150             |
| 405.00                  | WATER                      | 1,097             | 2,000             | 2,000             | 1,723             | 2,000             |
| 408.10                  | RENTALS/LEASES-FLEET       | 0                 | 5,000             | 5,000             | 5,000             | 3,000             |
| 424.00                  | SERVICE CONTRACTS          | 4,133             | 4,865             | 4,865             | 3,872             | 7,301             |
| 450.00                  | OTHER SERVICES             | 19,239            | 340               | 340               | 10,017            | 348               |
| 713.00                  | VEHICLES/LARGE EQUIPMENT   | 0                 | 0                 | 6,500             | 6,500             | 0                 |
| 715.00                  | OTHER CAPITAL              | 658               | 0                 | 0                 | 0                 | 0                 |
| 815.00                  | OTHER CAPITAL OUTLAY       | 55,139            | 71,000            | 40,000            | 30,000            | 30,000            |
| 901.00                  | LIAB/CASUALTY INSURANCE    | 3,293             | 3,800             | 3,800             | 3,683             | 3,800             |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE  | 29                | 2,000             | 2,000             | 1,245             | 1,700             |
| 908.10                  | MILEAGE                    | 0                 | 0                 | 0                 | 275               | 400               |
| 924.00                  | CONTINGENCY-RAMP GRANT EXP | 0                 | 0                 | 14,500            | 6,748             | 39,000            |
| 950.00                  | OTHER SUNDRY               | 0                 | 250               | 250               | 0                 | 250               |
| <b>TOTAL DEPARTMENT</b> |                            | <b>\$ 117,235</b> | <b>\$ 132,945</b> | <b>\$ 132,945</b> | <b>\$ 128,825</b> | <b>\$ 136,699</b> |

\* REVISED ANNUAL ESTIMATE



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|                                 | <b>STAFFING (FTES)</b> |
|---------------------------------|------------------------|
| Administrative Services Manager | 1.00                   |
| Recreation Coordinator          | 1.00                   |
| Support Services Coordinator    | 0.50                   |
| Carousel Worker                 | 0.20                   |
| Part-Time Workers               | 0.48                   |
|                                 | 3.18                   |
| <b>Total</b>                    | <b>3.18</b>            |

Our Community Programs and Marketing Department belongs to the Administrative Services Division. Our team strives to enrich the quality of life for residents and visitors of all ages by providing access to outdoor space for play and exercise, while providing safe and diverse recreational programs and preserving historic character and natural beauty of the area. We offer multiple youth programs, adult sports leagues and special events such as Movie in the Park, the Christmas Stroll and Lighted Parade, and our annual Easter Egg-stravaganza. Reservations of park facilities are coordinated through our department including: the carousel, kitchens, All Sports Building, Amphitheatre and all athletic fields. The department partners with a number of local organizations including: the Boys & Girls Club, Wash. Co. Little League, Wash. Co. Youth Soccer Association, Brenham Youth Football League and Brenham ISD. In addition, we 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 and apply for grant funding opportunities;
- > Develop and implement a sports tourism "marketing plan" highlighting our existing athletic facilities to attract new event organizers to Brenham;
- > Develop carousel signage highlighting its rich history and prominence to our community;
- > Educate citizens on the benefits of sports tourism, facilities, and program offerings;
- > Offer and continue to build community partnership opportunities for recreation program and special events and increase participation by 15%;
- > Continue to increase social media networking to advertise programs, special events, facilities and health awareness;
- > Continue to poll park patrons for all parks to assess future needs and wants of the community.

**DEPT 049 - COMMUNITY PROGRAMS AND MARKETING DEPARTMENT**

| INPUTS  | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
|   |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>  | \$ 107,601        | \$ 105,980        | \$ 105,980        | \$ 104,197        | \$ 195,055        |
| <b>Supplies</b>   | 16,771            | 12,750            | 12,750            | 13,191            | 12,400            |
| <b>Maintenance</b>                                      | 3,686             | 4,000             | 500               | 312               | 0                 |
| <b>Services</b>   | 9,882             | 9,500             | 14,500            | 13,304            | 21,527            |
| <b>Capital</b>  | 12,678            | 0                 | 0                 | 0                 | 0                 |
| <b>Sundries</b>   | 20,967            | 28,350            | 38,944            | 36,857            | 32,100            |
| <b>Total</b>  | <b>\$ 171,585</b> | <b>\$ 160,580</b> | <b>\$ 172,674</b> | <b>\$ 167,861</b> | <b>\$ 261,082</b> |
| <b>DECISION PACKAGES FUNDED</b>                         |                   |                   |                   |                   |                   |
| 948.40 Christmas Stroll - Ice Skating Rink <sup>1</sup> |                   |                   |                   |                   | \$ 12,000         |
| 948.60 Movies in the Park (1/2 total cost) <sup>1</sup> |                   |                   |                   |                   | 4,000             |
| <b>OUTPUTS</b>  |                   |                   |                   |                   |                   |
| Total Hosted Tournaments                                | 38                | 50                | 50                | 31                | 35                |
| - Baseball  | 20                | 25                | 25                | 14                | 15                |
| - Softball  | 9                 | 10                | 10                | 7                 | 8                 |
| - Soccer  | 9                 | 8                 | 8                 | 9                 | 9                 |
| - Football  | 0                 | 0                 | 0                 | 1                 | 3                 |
| Total Teams   | 593               | 652               | 652               | 488               | 585               |
| <b>Field Scheduling</b>                                 |                   |                   |                   |                   |                   |
| <b>Season Games - Number of Games</b>                   |                   |                   |                   |                   |                   |
| - BISD Boys Soccer and Baseball                         | 62                | 62                | 62                | 83                | 82                |
| - Blinn Softball  | 21                | 21                | 21                | 26                | 29                |
| - Other (First Baptist, BCA, Tomball) <sup>2</sup>      | 19                | 25                | 25                | 17                | 29                |
| <b>Youth Leagues - Games per Season</b>                 |                   |                   |                   |                   |                   |
| - WCYSA (Fall & Spring)                                 | 405               | 380               | 380               | 379               | 385               |
| - WCYFL <sup>3</sup>                                    | 25                | 25                | 25                | 8                 | 44                |
| - WCLL  | 363               | 300               | 300               | 260               | 305               |
| Adult Leagues (Soccer, Blinn Int., City, etc.)          | 466               | 360               | 360               | 353               | 360               |
| Select Teams - Number of teams                          | 15                | 18                | 18                | 14                | 16                |
| <b>Program Participation</b>                            |                   |                   |                   |                   |                   |
| - Adult (Slow Pitch Softball, etc.)                     | 520               | 400               | 400               | 260               | 350               |
| - Youth (Spring Training Camp, Little Diggers, etc.)    | 149               | 200               | 200               | 117               | 181               |
| <b>Special Events - Attendance</b>                      |                   |                   |                   |                   |                   |
| Amphitheatre Events <sup>4</sup>                        | N/A               | N/A               | N/A               | 140               | 161               |
| Christmas Stroll & Lighted Parade (entries)             | 55                | 60                | 60                | 37                | 80                |
| Movie in the Park                                       | 2,000             | 2,000             | 2,000             | 2,840             | 3,266             |
| Easter Egg-stravaganza                                  | 300               | 350               | 350               | 681               | 783               |
| <b>OUTCOMES</b>   |                   |                   |                   |                   |                   |
| % Change in Rec Revenues                                | 14.17%            | 13.73%            | 13.73%            | -18.28%           | -22.41%           |

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND

<sup>2</sup> BCA CANCELLED VARSITY SCHEDULE; EXPECTS TO RETURN IN FALL OF 2014

<sup>3</sup> DIVIDED PLAYING TIME OF 2013 SEASON BETWEEN HOHLT PARK AND COMMUNITY ED

<sup>4</sup> HOSTED FIRST LIVE THEATRICAL PLAY JUNE 2014

**DEPT 049 - COMMUNITY PROGRAMS AND MARKETING DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT                    | DESCRIPTION                    | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                                |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 101.00                  | SALARIES & WAGES               | \$ 78,185         | \$ 78,125         | \$ 78,125         | \$ 75,173         | \$ 137,400        |
| 103.00                  | OASDI/MEDICARE                 | 5,933             | 6,001             | 6,001             | 5,811             | 11,021            |
| 103.02                  | MATCHING RETIREMENT            | 5,512             | 5,980             | 5,980             | 4,785             | 8,493             |
| 105.00                  | LONGEVITY PAY                  | 240               | 298               | 298               | 352               | 506               |
| 105.01                  | EDUCATION/MISCELLANEOUS        | 0                 | 0                 | 0                 | 1,615             | 6,023             |
| 106.00                  | MEDICAL INSURANCE              | 16,319            | 14,528            | 14,528            | 15,377            | 28,436            |
| 106.01                  | LIFE INSURANCE                 | 289               | 258               | 258               | 270               | 427               |
| 106.02                  | LONG TERM DISABILITY           | 111               | 98                | 98                | 103               | 162               |
| 107.00                  | WORKERS' COMPENSATION          | 1,011             | 692               | 692               | 711               | 1,300             |
| 116.00                  | SALARIES/WAGES CONTINGENCY     | 0                 | 0                 | 0                 | 0                 | 1,287             |
| 202.00                  | FUEL                           | 118               | 0                 | 0                 | 0                 | 0                 |
| 204.00                  | POSTAGE & FREIGHT              | 0                 | 0                 | 0                 | 50                | 0                 |
| 205.00                  | OFFICE SUPPLIES                | 177               | 200               | 200               | 200               | 200               |
| 206.00                  | EMPLOYEE RELATIONS             | 59                | 100               | 100               | 100               | 100               |
| 207.00                  | REPRODUCTION & PRINTING        | 4,523             | 4,500             | 4,500             | 4,500             | 4,500             |
| 208.00                  | CLOTHING/PERS PROTECTIVE EQUIP | 0                 | 150               | 150               | 150               | 150               |
| 209.00                  | EDUCATIONAL                    | 0                 | 0                 | 0                 | 0                 | 500               |
| 211.00                  | CLEANING & JANITORIAL          | 0                 | 0                 | 0                 | 60                | 0                 |
| 212.00                  | COMPUTER EQUIPMENT & SUPPLIES  | 2,392             | 1,000             | 1,000             | 1,000             | 0                 |
| 213.00                  | COMMUNICATIONS EXPENSE         | 100               | 0                 | 0                 | 0                 | 0                 |
| 214.00                  | RECREATION PROGRAMS            | 9,128             | 6,500             | 6,500             | 6,500             | 6,500             |
| 216.10                  | RESALE ITEMS-VENDING MACHINES  | 0                 | 0                 | 0                 | 185               | 0                 |
| 218.00                  | PHOTOGRAPHY                    | 115               | 0                 | 0                 | 0                 | 0                 |
| 221.00                  | SAFETY/FIRST AID SUPPLIES      | 0                 | 50                | 50                | 201               | 200               |
| 250.00                  | OTHER SUPPLIES                 | 159               | 250               | 250               | 245               | 250               |
| 312.00                  | BUILDINGS/APPLIANCES           | 3,686             | 4,000             | 500               | 312               | 0                 |
| 402.00                  | AUDITS & CONSULTANTS           | 0                 | 0                 | 5,000             | 5,000             | 0                 |
| 403.00                  | TELEPHONE                      | 541               | 650               | 650               | 0                 | 0                 |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES   | 2,152             | 2,000             | 2,000             | 2,000             | 16,527            |
| 415.00                  | JANITORIAL SERVICES            | 1,775             | 1,500             | 1,500             | 1,263             | 0                 |
| 424.00                  | SERVICE CONTRACTS              | 4,545             | 4,750             | 4,750             | 4,425             | 5,000             |
| 450.00                  | OTHER SERVICES                 | 869               | 600               | 600               | 616               | 0                 |
| 715.00                  | OTHER CAPITAL                  | 12,678            | 0                 | 0                 | 0                 | 0                 |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE      | 2,919             | 3,000             | 3,000             | 2,930             | 3,000             |
| 908.10                  | MILEAGE                        | 989               | 1,000             | 1,000             | 1,000             | 1,500             |
| 910.00                  | BOARD/CMITTEE/VOLNTR RELATIONS | 567               | 350               | 350               | 530               | 600               |
| 948.40                  | CHRISTMAS STROLL               | 3,059             | 12,750            | 12,750            | 12,900            | 15,000            |
| 948.60                  | MOVIES IN THE PARK             | 10,872            | 9,500             | 9,500             | 9,497             | 10,000            |
| 948.70                  | AMPHITHEATER EVENTS            | 2,561             | 1,750             | 1,750             | 1,750             | 2,000             |
| 948.75                  | ASA STATE TOURNAMENT           | 0                 | 0                 | 10,594            | 8,250             | 0                 |
| <b>TOTAL DEPARTMENT</b> |                                | <b>\$ 171,585</b> | <b>\$ 160,580</b> | <b>\$ 172,674</b> | <b>\$ 167,861</b> | <b>\$ 261,082</b> |

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTES)**

|                                |              |
|--------------------------------|--------------|
| Aquatic Supervisor             | 1.00         |
| Aquatic Safety Coordinator     | 0.50         |
| Aquatic Maintenance Technician | 1.00         |
| Support Services Coordinator   | 0.25         |
| Lifeguards                     | 10.44        |
| Front Desk/Gate Clerks         | 1.30         |
| Pool Concessions               | 0.48         |
| Aquatic Programs               | 0.29         |
| Party Hostess                  | 0.14         |
| <b>Total</b>                   | <b>15.40</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 organizations of USA Swim Team and the Dolphin Swim Team. The Washington Co Water Rescue Teams, EMS, Fire Department, as well as the Texas National Guard Dive Team conduct water safety and training programs at the facility. Area private schools and the Brenham State Supported Living organization host safety programming as well. The BBAC hosts America Red Cross Lifeguard training and water safety programming, Water Babies, Aqua Aerobic Classes, Swim Lessons, and Junior Guard training.

**GOALS AND OBJECTIVES**

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

- > Assure all aquatics operations are in compliance with state pool safety codes;
- > Perform routine and preventative maintenance on pool equipment, grounds, facilities, and systems;
- > Gain a better understanding of Rec Trac, Clean up duplicate households, format for a user friendly features, and train/empower staff to use Rec Trac software;
- > Review and Update SOP Manual, Chemistry Manual, Head Guard/Management Team Manual, Concession Manuel, and Front Desk Manuel so staff has guidelines to follow, safety procedures in place, as well as step by step instructions on how to's at the BBAC;
- > Develop an online data base system that would allow for facility safety compliance checks for the pool, playground, features, as well as chemical checks to be entered and stored online and visible to management at any given time;
- > Continue to develop and improve the facility safety compliance plan of action for pool and playground, bringing safety checks online, if possible;
- > Create a digital/ online working maintenance schedule for preventative maintenance tasks as well as day to day work orders, user friendly for all staff to utilize;
- > Think outside the Box finding creative ways to draw new user groups to the facility; and
- > Market facility outside Washington & Austin Counties, drawing day trippers from Houston & Austin.

**DEPT 149 - AQUATICS CENTER DEPARTMENT**

| INPUTS       | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|              |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| Personnel    | \$ 399,639        | \$ 417,881        | \$ 417,881        | \$ 415,108        | \$ 413,705        |
| Supplies     | 75,184            | 68,675            | 68,675            | 72,074            | 80,650            |
| Maintenance  | 114,929           | 35,200            | 66,201            | 64,853            | 129,090           |
| Services     | 134,601           | 134,643           | 134,643           | 133,491           | 135,445           |
| Capital      | 13,295            | 51,000            | 54,460            | 51,136            | 1,500             |
| Sundries     | 6,107             | 10,500            | 10,500            | 8,678             | 10,500            |
| <b>Total</b> | <b>\$ 743,755</b> | <b>\$ 717,899</b> | <b>\$ 752,360</b> | <b>\$ 745,340</b> | <b>\$ 770,890</b> |

**DECISION PACKAGES FUNDED**

|   |           |
|---|-----------|
| 310.00 Playground Pad <sup>1</sup>                    | \$ 50,000 |
| 310.00 Powder Coat/Epoxy Fence - Phase I <sup>1</sup> | 20,000    |
| 816.35 Tube Slide <sup>2</sup>                        | 120,000   |

**OUTPUTS**

|                                     |     |     |     |     |     |
|-------------------------------------|-----|-----|-----|-----|-----|
| # of Senior Monthly Pool Passes     | 344 | 516 | 516 | 481 | 505 |
| # of Individual Monthly Pool Passes | 176 | 264 | 264 | 191 | 201 |
| # of Family Monthly Pool Passes     | 251 | 377 | 377 | 254 | 267 |
| # of Senior Annual Pool Passes      | 87  | 131 | 131 | 87  | 91  |
| # of Individual Annual Pool Passes  | 8   | 12  | 12  | 4   | 4   |
| # of Family Annual Pool Passes      | 9   | 14  | 14  | 0   | 0   |
| # of Family Summer Pool Passes      | 73  | 73  | 73  | 67  | 73  |
| # of Individual Summer Pool Passes  | 5   | 5   | 5   | 5   | 5   |
| Aquatics and Pool Services/Repairs  | 96  | 85  | 85  | 142 | 125 |

**OUTCOMES**

|   |         |         |        |         |         |
|---|---------|---------|--------|---------|---------|
| % Change in Aquatic Admission Revenue       | 1.70%   | 0.00%   | 0.00%  | 2.96%   | 0.00%   |
| % Change in Concessions Revenue             | N/A     | -16.67% | -5.13% | 24.64%  | 40.00%  |
| % Change in Member Pass Revenue             | -2.99%  | 0.00%   | 0.00%  | 0.56%   | 0.00%   |
| % Change in Aquatic Programs Revenue        | 13.04%  | -5.00%  | -5.00% | -45.90% | -40.00% |
| % Change in Leisure Pool Rental Revenue     | -8.45%  | 20.00%  | 20.00% | -4.38%  | 0.00%   |
| % Change in Competitive Pool Rental Revenue | 10.98%  | 0.00%   | 0.00%  | -4.28%  | 0.00%   |
| % Change in Therapy Pool Rental Revenue     | 157.14% | 0.00%   | 0.00%  | 0.00%   | 66.67%  |
| % Change in Table Rental Revenue            | 157.69% | 0.00%   | 0.00%  | 534.78% | 500.00% |
| % Change in Room Rental Revenue             | 41.81%  | 80.00%  | 80.00% | -6.25%  | 0.00%   |

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND

<sup>2</sup> PAID OUT OF FUND 234 PARKS CAPITAL PROJECTS FUND; COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND



**DEPT 149 - AQUATICS CENTER DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 332,773     | \$ 351,806       | \$ 351,806      | \$ 350,771   | \$ 348,697     |
| 102.00 | OVERTIME PAY                   | 2,739          | 1,500            | 1,500           | 1,500        | 1,500          |
| 103.00 | OASDI/MEDICARE                 | 25,402         | 27,124           | 27,124          | 26,775       | 26,887         |
| 103.02 | MATCHING RETIREMENT            | 6,961          | 9,771            | 9,771           | 7,056        | 7,738          |
| 105.00 | LONGEVITY PAY                  | 1,405          | 1,005            | 1,005           | 1,039        | 1,136          |
| 105.01 | EDUCATION/MISCELLANEOUS        | 5,262          | 0                | 0               | 0            | 0              |
| 106.00 | MEDICAL INSURANCE              | 18,148         | 20,509           | 20,509          | 22,574       | 20,214         |
| 106.01 | LIFE INSURANCE                 | 351            | 408              | 408             | 410          | 408            |
| 106.02 | LONG TERM DISABILITY           | 132            | 155              | 155             | 156          | 155            |
| 107.00 | WORKERS' COMPENSATION          | 5,473          | 5,603            | 5,603           | 4,690        | 5,734          |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 80             | 0                | 0               | 137          | 1,236          |
| 118.00 | ACCRUED COMP TIME              | 914            | 0                | 0               | 0            | 0              |
| 201.00 | CHEMICALS                      | 18,222         | 17,000           | 17,000          | 18,000       | 20,000         |
| 202.00 | FUEL                           | 44             | 0                | 0               | 20           | 50             |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 442            | 250              | 250             | 250          | 250            |
| 203.10 | CONCESSION EQUIPMENT           | 0              | 75               | 75              | 75           | 100            |
| 204.00 | POSTAGE & FREIGHT              | 40             | 50               | 50              | 50           | 50             |
| 205.00 | OFFICE SUPPLIES                | 3,803          | 750              | 750             | 1,200        | 1,500          |
| 206.00 | EMPLOYEE RELATIONS             | 540            | 650              | 650             | 650          | 650            |
| 207.00 | REPRODUCTION & PRINTING        | 1,911          | 1,500            | 1,500           | 1,550        | 2,000          |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 8,033          | 8,000            | 8,000           | 7,984        | 8,000          |
| 209.00 | EDUCATIONAL                    | 0              | 100              | 100             | 0            | 0              |
| 210.00 | BOTANICAL & AGRICULTURAL       | 89             | 100              | 100             | 101          | 100            |
| 211.00 | CLEANING AND JANITORIAL        | 5,589          | 4,000            | 4,000           | 3,942        | 4,000          |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 3,136          | 1,000            | 1,000           | 994          | 2,500          |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 0              | 250              | 250             | 0            | 0              |
| 214.00 | AQUATIC PROGRAMS               | 6,568          | 6,000            | 6,000           | 6,008        | 4,500          |
| 214.10 | AQUATIC PROGRAMS-KIDFISH       | 0              | 0                | 0               | 0            | 3,000          |
| 216.00 | RESALE ITEMS-CONCESSIONS       | 21,907         | 25,000           | 25,000          | 25,000       | 30,000         |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 2,403          | 2,200            | 2,200           | 3,200        | 2,200          |
| 223.00 | SMALL APPLIANCES               | 221            | 250              | 250             | 550          | 250            |
| 250.00 | OTHER SUPPLIES                 | 2,238          | 1,500            | 1,500           | 2,500        | 1,500          |

**DEPT 149 - AQUATICS CENTER DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                  | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                              |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 304.00                  | MACHINERY/EQUIPMENT          | \$ 59             | \$ 250            | \$ 250            | \$ 250            | \$ 250            |
| 310.00                  | LAND/GROUNDS                 | 284               | 6,750             | 6,750             | 3,567             | 76,750            |
| 311.10                  | POOL MAINTENANCE             | 98,344            | 20,000            | 33,925            | 29,000            | 35,000            |
| 312.00                  | BUILDINGS/APPLIANCES         | 16,193            | 8,000             | 25,076            | 32,000            | 15,000            |
| 316.00                  | JANITORIAL                   | 0                 | 0                 | 0                 | 0                 | 1,890             |
| 350.00                  | OTHER MAINTENANCE            | 49                | 200               | 200               | 36                | 200               |
| 401.00                  | ELECTRICAL                   | 67,364            | 70,249            | 70,249            | 68,644            | 65,216            |
| 402.00                  | AUDITS/CONSULTANT FEES       | 0                 | 500               | 500               | 0                 | 0                 |
| 403.00                  | TELEPHONE                    | 1,179             | 1,500             | 1,500             | 918               | 750               |
| 404.00                  | GAS                          | 14,503            | 15,034            | 15,034            | 20,000            | 21,169            |
| 405.00                  | WATER                        | 13,120            | 10,000            | 10,000            | 7,784             | 9,500             |
| 406.00                  | SEWER                        | 6,477             | 5,500             | 5,500             | 5,489             | 5,500             |
| 406.50                  | GARBAGE                      | 1,731             | 1,800             | 1,800             | 1,695             | 1,750             |
| 408.10                  | RENTAL/LEASES-FLEET          | 455               | 500               | 500               | 500               | 500               |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES | 11,387            | 10,000            | 10,000            | 10,004            | 10,000            |
| 410.00                  | PHYSICALS                    | 6,845             | 4,500             | 4,500             | 4,505             | 6,000             |
| 415.00                  | JANITORIAL SERVICES          | 5,094             | 3,800             | 3,800             | 3,729             | 3,800             |
| 422.00                  | CONTRACT LABOR               | 400               | 0                 | 0                 | 0                 | 0                 |
| 424.00                  | SERVICE CONTRACTS            | 4,578             | 4,200             | 4,200             | 4,283             | 4,200             |
| 442.00                  | CONTRACT MOWING              | 0                 | 4,960             | 4,960             | 4,240             | 4,960             |
| 450.00                  | OTHER SERVICES               | 1,468             | 2,100             | 2,100             | 1,700             | 2,100             |
| 712.00                  | OFFICE FURNITURE/EQUIPMENT   | 0                 | 0                 | 3,460             | 3,460             | 1,500             |
| 714.00                  | RADIOS/RADAR/VIDEO CAMERAS   | 4,480             | 0                 | 0                 | 0                 | 0                 |
| 715.00                  | OTHER CAPITAL                | 8,816             | 11,000            | 11,000            | 10,176            | 0                 |
| 815.00                  | OTHER CAPITAL                | 0                 | 40,000            | 40,000            | 37,500            | 0                 |
| 901.00                  | LIAB/CASUALTY INSURANCE      | 4,477             | 5,000             | 5,000             | 4,733             | 5,000             |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE    | 45                | 4,500             | 4,500             | 4,500             | 4,500             |
| 908.10                  | MILEAGE                      | 868               | 750               | 750               | 1,079             | 750               |
| 949.00                  | UNEMPLOYMENT BENEFITS        | 557               | 0                 | 0                 | 500               | 0                 |
| 950.00                  | OTHER SUNDRY                 | 161               | 250               | 250               | 250               | 250               |
| 999.00                  | BISD-AQUATIC CTR EQUIP REIMB | 0                 | 0                 | 0                 | (2,384)           | 0                 |
| <b>TOTAL DEPARTMENT</b> |                              | <b>\$ 743,755</b> | <b>\$ 717,899</b> | <b>\$ 752,360</b> | <b>\$ 745,340</b> | <b>\$ 770,890</b> |

\* REVISED ANNUAL ESTIMATE

STAFFING (FTEs)



IT Public Safety Administrator

0.25

With the approval of the Comprehensive Exchange of Services Interlocal Agreement in December 2013, Washington County agreed to reimburse the City 50% of the cost of Department #150 Emergency Communications. However, when the FY14 budget for Department #150 was prepared, it included expenditures that related specifically to City operations, not just shared services. In order to accurately track the shared costs, Department #050 was created to identify expenditures that were for City only services.

Department #050 mainly includes expenditures for service contracts related to: communications tower; New World software; BVWACS interoperability radio system; and code red notification system. A portion (25%) of the IT Public Safety Administrator position is also included in Department #050 budget.

**GOALS AND OBJECTIVES**

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

- > Test and Upgrade New World Systems to version 10.2 SP1 HF2, update mapping annexation, prepare for 11.0; and
- > Maintain Communications Radio Tower and inventory of Brazos Valley Wide Area Communications System.

**DEPT 050 - CITY COMMUNICATIONS DEPARTMENT**

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| INPUTS       | ACTUAL<br>2013 | BUDGET           |                   | RAE*<br>2014      | BUDGET<br>2015    |
|--------------|----------------|------------------|-------------------|-------------------|-------------------|
|              |                | ORIGINAL<br>2014 | AMENDED<br>2014   |                   |                   |
| Personnel    | \$ 0           | \$ 0             | \$ 0              | \$ 0              | \$ 23,315         |
| Supplies     | 0              | 0                | 0                 | 0                 | 0                 |
| Maintenance  | 0              | 0                | 0                 | 9,570             | 5,000             |
| Services     | 0              | 0                | 204,455           | 204,518           | 232,652           |
| Capital      | 0              | 0                | 0                 | 14,000            | 0                 |
| Sundries     | 0              | 0                | (51,125)          | (58,125)          | (53,678)          |
| <b>Total</b> | <b>\$ 0</b>    | <b>\$ 0</b>      | <b>\$ 153,330</b> | <b>\$ 169,963</b> | <b>\$ 207,289</b> |

**DECISION PACKAGES FUNDED**

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None

**OUTPUTS**

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None

**OUTCOMES**

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None

\* REVISED ANNUAL ESTIMATE

**DEPT 050 - CITY COMMUNICATIONS DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT                    | DESCRIPTION                | ACTUAL<br>2013 | BUDGET           |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|----------------------------|----------------|------------------|-------------------|-------------------|-------------------|
|                         |                            |                | ORIGINAL<br>2014 | AMENDED<br>2014   |                   |                   |
| 101.00                  | SALARIES & WAGES           | \$ 0           | \$ 0             | \$ 0              | \$ 0              | \$ 16,339         |
| 103.00                  | OASDI/MEDICARE             | 0              | 0                | 0                 | 0                 | 1,253             |
| 103.02                  | MATCHING RETIREMENT        | 0              | 0                | 0                 | 0                 | 1,085             |
| 106.00                  | MEDICAL INSURANCE          | 0              | 0                | 0                 | 0                 | 4,352             |
| 106.01                  | LIFE INSURANCE             | 0              | 0                | 0                 | 0                 | 58                |
| 106.02                  | LONG TERM DISABILITY       | 0              | 0                | 0                 | 0                 | 22                |
| 107.00                  | WORKERS' COMPENSATION      | 0              | 0                | 0                 | 0                 | 30                |
| 116.00                  | SALARIES/WAGES CONTINGENCY | 0              | 0                | 0                 | 0                 | 176               |
| 304.00                  | MACHINERY/EQUIPMENT        | 0              | 0                | 0                 | 9,570             | 5,000             |
| 401.00                  | ELECTRICAL                 | 0              | 0                | 2,850             | 3,356             | 3,600             |
| 424.00                  | SERVICE CONTRACTS          | 0              | 0                | 107,859           | 107,420           | 142,920           |
| 424.05                  | BVWACS                     | 0              | 0                | 93,746            | 93,742            | 86,132            |
| 814.00                  | RADIOS/RADAR/CAMERAS       | 0              | 0                | 0                 | 14,000            | 0                 |
| 999.00                  | WASH CO-NEW WORLD SOFTWARE | 0              | 0                | (51,125)          | (58,125)          | (53,678)          |
| <b>TOTAL DEPARTMENT</b> |                            | <b>\$ 0</b>    | <b>\$ 0</b>      | <b>\$ 153,330</b> | <b>\$ 169,963</b> | <b>\$ 207,289</b> |

\* REVISED ANNUAL ESTIMATE



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STAFFING (FTES)



None

The Emergency Communication department was transferred from the City of Brenham to Washington County on October 1, 2014.

Prior to this date, Brenham Emergency Communication department dispatched for all public safety agencies located within Washington County. Communications dispatched 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 was the PSAP (Public Safety Answering Point) for Washington County 911 calls. The Communications Center was staffed 24 hours a day, 7 days a week.

**DEPT 150 - COMMUNICATIONS DEPARTMENT**

| INPUTS                          | ACTUAL<br>2013      | BUDGET              |                   | RAE*<br>2014      | BUDGET <sup>1</sup><br>2015 |
|---------------------------------|---------------------|---------------------|-------------------|-------------------|-----------------------------|
|                                 |                     | ORIGINAL<br>2014    | AMENDED<br>2014   |                   |                             |
| Personnel                       | \$ 825,296          | \$ 882,164          | \$ 882,164        | \$ 797,216        | \$ 0                        |
| Supplies                        | 13,435              | 27,068              | 27,068            | 26,348            | 0                           |
| Maintenance                     | 3,427               | 600                 | 600               | 1,349             | 0                           |
| Services                        | 291,521             | 246,677             | 66,457            | 62,962            | 0                           |
| Capital                         | 35,312              | 0                   | 0                 | 0                 | 0                           |
| Sundries                        | (36,957)            | (37,125)            | (357,359)         | (357,149)         | 0                           |
| <b>Total</b>                    | <b>\$ 1,132,035</b> | <b>\$ 1,119,384</b> | <b>\$ 618,930</b> | <b>\$ 530,726</b> | <b>\$ 0</b>                 |
| <b>DECISION PACKAGES FUNDED</b> |                     |                     |                   |                   |                             |
| None                            |                     |                     |                   |                   |                             |
| <b>OUTPUTS</b>                  |                     |                     |                   |                   |                             |
| # of Incoming Calls             | 759,063             | 750,000             | 750,000           | 688,906           | N/A                         |
| # of 9-1-1 Calls                | 34,924              | 38,000              | 38,000            | 38,710            | N/A                         |
| <b>OUTCOMES</b>                 |                     |                     |                   |                   |                             |
| Pro-QA EMD Call Accuracy        | 95%                 | 98%                 | 98%               | 98%               | N/A                         |

\* REVISED ANNUAL ESTIMATE



**DEPT 150 - COMMUNICATIONS DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET <sup>1</sup><br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|-----------------------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                             |
| 101.00 | SALARIES & WAGES               | \$ 572,028     | \$ 598,820       | \$ 598,820      | \$ 522,897   | \$ 0                        |
| 102.00 | OVERTIME PAY                   | 55,289         | 44,000           | 44,000          | 80,000       | 0                           |
| 103.00 | OASDI/MEDICARE                 | 45,355         | 49,549           | 49,549          | 44,435       | 0                           |
| 103.02 | MATCHING RETIREMENT            | 42,061         | 49,093           | 49,093          | 36,950       | 0                           |
| 105.00 | LONGEVITY PAY                  | 4,285          | 4,066            | 4,066           | 3,176        | 0                           |
| 106.00 | MEDICAL INSURANCE              | 104,118        | 132,684          | 132,684         | 106,382      | 0                           |
| 106.01 | LIFE INSURANCE                 | 1,748          | 2,017            | 2,017           | 1,715        | 0                           |
| 107.02 | LONG TERM DISABILITY           | 696            | 765              | 765             | 661          | 0                           |
| 107.00 | WORKERS' COMPENSATION          | 1,081          | 1,170            | 1,170           | 950          | 0                           |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 50           | 0                           |
| 118.00 | ACCRUED COMP TIME              | (1,365)        | 0                | 0               | 0            | 0                           |
| 202.00 | FUEL                           | 67             | 200              | 200             | 0            | 0                           |
| 204.00 | POSTAGE & FREIGHT              | 24             | 100              | 100             | 82           | 0                           |
| 205.00 | OFFICE SUPPLIES                | 520            | 500              | 500             | 2,652        | 0                           |
| 206.00 | EMPLOYEE RELATIONS             | 451            | 800              | 800             | 521          | 0                           |
| 207.00 | REPRODUCTION & PRINTING        | 1,605          | 2,000            | 2,000           | 624          | 0                           |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 0              | 2,000            | 2,000           | 1,985        | 0                           |
| 209.00 | EDUCATIONAL                    | 1,293          | 0                | 0               | 0            | 0                           |
| 211.00 | CLEANING AND JANITORIAL        | 575            | 1,000            | 1,000           | 939          | 0                           |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 5,807          | 17,218           | 17,218          | 16,865       | 0                           |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 2,112          | 1,450            | 1,450           | 1,096        | 0                           |
| 223.00 | SMALL APPLIANCES               | 0              | 200              | 200             | 150          | 0                           |
| 250.00 | OTHER SUPPLIES                 | 980            | 1,600            | 1,600           | 1,434        | 0                           |
| 304.00 | MACHINERY/EQUIPMENT            | 0              | 0                | 0               | 0            | 0                           |
| 309.00 | COMMUNICATION/PHOTO EQUIP      | 265            | 0                | 0               | 149          | 0                           |
| 312.00 | BUILDINGS/APPLIANCES           | 1,843          | 400              | 400             | 1,200        | 0                           |
| 313.00 | COMPUTER/OFFICE EQUIPMENT      | 1,250          | 0                | 0               | 0            | 0                           |
| 350.00 | OTHER MAINTENANCE              | 69             | 200              | 200             | 0            | 0                           |

**DEPT 150 - COMMUNICATIONS DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                   | ACTUAL<br>2013      | BUDGET              |                   | RAE*<br>2014      | BUDGET <sup>1</sup><br>2015 |
|-------------------------|-------------------------------|---------------------|---------------------|-------------------|-------------------|-----------------------------|
|                         |                               |                     | ORIGINAL<br>2014    | AMENDED<br>2014   |                   |                             |
| 401.00                  | ELECTRICAL                    | \$ 13,426           | \$ 10,606           | \$ 7,756          | \$ 7,661          | \$ 0                        |
| 403.00                  | TELEPHONE                     | 2,664               | 3,400               | 3,400             | 2,000             | 0                           |
| 404.00                  | GAS                           | 580                 | 701                 | 701               | 598               | 0                           |
| 405.00                  | WATER                         | 224                 | 250                 | 250               | 196               | 0                           |
| 406.00                  | SEWER                         | 237                 | 250                 | 250               | 202               | 0                           |
| 408.00                  | RENTALS & LEASES              | 70                  | 100                 | 100               | 160               | 0                           |
| 415.00                  | JANITORIAL SERVICES           | 2,080               | 2,500               | 2,500             | 2,428             | 0                           |
| 424.00                  | SERVICE CONTRACTS             | 145,479             | 157,909             | 50,050            | 48,629            | 0                           |
| 424.05                  | BVWACS                        | 114,769             | 69,511              | 0                 | 0                 | 0                           |
| 442.00                  | CONTRACT MOWING               | 0                   | 800                 | 800               | 500               | 0                           |
| 450.00                  | OTHER SERVICES                | 11,992              | 650                 | 650               | 588               | 0                           |
| 702.00                  | BUILDINGS                     | 4,608               | 0                   | 0                 | 0                 | 0                           |
| 712.00                  | OFFICE FURNITURE/EQUIPMENT    | 282                 | 0                   | 0                 | 0                 | 0                           |
| 802.00                  | BUILDINGS                     | 30,422              | 0                   | 0                 | 0                 | 0                           |
| 901.00                  | LIAB/CASUALTY INSURANCE       | 601                 | 900                 | 900               | 706               | 0                           |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE     | 9,591               | 10,500              | 10,500            | 10,360            | 0                           |
| 908.10                  | MILEAGE                       | 1,415               | 2,500               | 2,500             | 1,742             | 0                           |
| 949.00                  | UNEMPLOYMENT BENEFITS         | 4,236               | 0                   | 0                 | 1,302             | 0                           |
| 950.00                  | OTHER SUNDRY                  | 94                  | 100                 | 100               | 100               | 0                           |
| 999.00                  | WASH CO-NEW WORLD SOFTWARE    | (48,688)            | (51,125)            | 0                 | 0                 | 0                           |
| 999.05                  | BLINN COLL-BVWACS RADIO MAINT | (2,471)             | 0                   | 0                 | 0                 | 0                           |
| 999.07                  | BVRAC-BVWACS RADIO MAINT      | (1,734)             | 0                   | 0                 | 0                 | 0                           |
| 999.10                  | WASH CO-COMMUNICATIONS        | 0                   | 0                   | (371,359)         | (371,359)         | 0                           |
| <b>TOTAL DEPARTMENT</b> |                               | <b>\$ 1,132,035</b> | <b>\$ 1,119,384</b> | <b>\$ 618,930</b> | <b>\$ 530,726</b> | <b>\$ 0</b>                 |

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> EFFECTIVE OCTOBER 1, 2014, THE OPERATIONS OF THE COMMUNICATIONS DEPARTMENT WILL TRANSFER TO WASHINGTON COUNTY, TEXAS.



|                                | <b>STAFFING (FTES)</b> |
|--------------------------------|------------------------|
| Police Chief                   | 1.00                   |
| Captain                        | 3.00                   |
| Sergeant                       | 7.00                   |
| Corporal                       | 15.00                  |
| Patrol Officer                 | 9.00                   |
| Public Information Specialist  | 1.00                   |
| Health Inspector               | 1.00                   |
| Administrative Assistant       | 1.00                   |
| Evidence/Property Clerk        | 1.00                   |
| Support Specialist             | 2.00                   |
| IT Public Safety Administrator | 0.50                   |
| <b>Total</b>                   | <b>41.50</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 units assist 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.

- > Deter crime through specialized training, utilization of two canines (K-9) program, fugitive apprehension element, increased traffic stops and self-initiated activities;
- > Become even more proactive on curtailing youth crime and thwarting the efforts of gang members in recruiting juveniles to engage in criminal activity through investigation and education; and
- > Increase traffic enforcement to enhance road safety.

**DEPT 151 - POLICE DEPARTMENT**

| INPUTS   | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
|  |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| <b>Personnel</b>   | \$ 2,768,767        | \$ 3,056,416        | \$ 3,056,416        | \$ 2,996,734        | \$ 3,250,331        |
| <b>Supplies</b>  | 268,093             | 277,400             | 277,400             | 276,162             | 276,100             |
| <b>Maintenance</b>   | 60,703              | 54,000              | 54,000              | 57,509              | 57,000              |
| <b>Services</b>  | 225,755             | 224,012             | 224,012             | 223,314             | 224,530             |
| <b>Capital</b>   | 2,404               | 15,200              | 15,200              | 15,200              | 14,000              |
| <b>Sundries</b>  | (112,477)           | (109,665)           | (109,665)           | (52,857)            | (69,831)            |
| <b>Total</b>   | <b>\$ 3,213,245</b> | <b>\$ 3,517,363</b> | <b>\$ 3,517,363</b> | <b>\$ 3,516,062</b> | <b>\$ 3,752,130</b> |
| <b>DECISION PACKAGES FUNDED</b>                                |                     |                     |                     |                     |                     |
| 813.51 4 Patrol Units & 2 Administrative Vehicles <sup>1</sup> |                     |                     |                     |                     | \$ 245,000          |
| <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              | 28,000              | 30,000              |
| 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              | 13,500              |
| Total # of Arrests   | 1,651               | 1,250               | 1,250               | 1,300               | 1,350               |
| <b>OUTCOMES</b>  |                     |                     |                     |                     |                     |
| Uniform Crime Reporting**                                      |                     |                     |                     |                     |                     |
| Number of Part One Crimes                                      | 473                 | 458                 | 470                 | 462                 | 490                 |
| Part One Crime Rating Average                                  | 3.0%                | 2.9%                | 3.0%                | 3.0%                | 3.0%                |

\* REVISED ANNUAL ESTIMATE

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

<sup>1</sup> PAID OUT OF FUND 236 EQUIPMENT FUND

**DEPT 151 - POLICE DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 1,930,549   | \$ 2,075,204     | \$ 2,075,204    | \$ 2,067,731 | \$ 2,187,928   |
| 102.00 | OVERTIME PAY                   | 103,321        | 115,000          | 115,000         | 115,000      | 115,000        |
| 103.00 | OASDI/MEDICARE                 | 151,561        | 172,880          | 172,880         | 164,727      | 181,552        |
| 103.02 | MATCHING RETIREMENT            | 143,700        | 179,446          | 179,446         | 142,282      | 153,796        |
| 105.00 | LONGEVITY PAY                  | 24,348         | 23,138           | 23,138          | 24,297       | 26,639         |
| 105.01 | EDUCATION/MISCELLANEOUS        | 37,592         | 42,161           | 42,161          | 38,541       | 39,149         |
| 106.00 | MEDICAL INSURANCE              | 341,312        | 406,778          | 406,778         | 406,381      | 479,362        |
| 106.01 | LIFE INSURANCE                 | 6,723          | 7,313            | 7,313           | 7,372        | 7,711          |
| 106.02 | LONG TERM DISABILITY           | 2,562          | 2,790            | 2,790           | 2,809        | 2,940          |
| 107.00 | WORKERS' COMPENSATION          | 30,629         | 31,706           | 31,706          | 27,594       | 32,937         |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 23,317         |
| 118.00 | ACCRUED COMP TIME              | (3,529)        | 0                | 0               | 0            | 0              |
| 202.00 | FUEL                           | 134,604        | 135,000          | 135,000         | 130,873      | 140,000        |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 1,079          | 3,000            | 3,000           | 2,470        | 2,500          |
| 204.00 | POSTAGE & FREIGHT              | 2,020          | 2,500            | 2,500           | 3,000        | 3,500          |
| 205.00 | OFFICE SUPPLIES                | 4,320          | 9,000            | 9,000           | 7,104        | 7,000          |
| 206.00 | EMPLOYEE RELATIONS             | 3,916          | 4,200            | 4,200           | 4,200        | 5,000          |
| 207.00 | REPRODUCTION & PRINTING        | 6,410          | 8,000            | 8,000           | 10,000       | 10,000         |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 28,849         | 30,000           | 30,000          | 30,000       | 30,000         |
| 209.00 | EDUCATIONAL                    | 842            | 1,000            | 1,000           | 1,476        | 1,200          |
| 210.00 | BOTANICAL & AGRICULTURAL       | 23             | 0                | 0               | 0            | 0              |
| 211.00 | CLEANING AND JANITORIAL        | 1,319          | 2,000            | 2,000           | 1,372        | 1,400          |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 45,053         | 41,800           | 41,800          | 47,000       | 34,700         |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 113            | 1,200            | 1,200           | 300          | 300            |
| 218.00 | PHOTOGRAPHY                    | 2,013          | 2,500            | 2,500           | 2,500        | 4,000          |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 224            | 1,000            | 1,000           | 700          | 1,000          |
| 223.00 | SMALL APPLIANCES               | 239            | 400              | 400             | 325          | 500            |
| 229.00 | POLICE EVIDENCE SUPPLIES       | 2,240          | 3,000            | 3,000           | 3,000        | 3,000          |
| 230.00 | AMMO/GUN/TASER/MISC            | 33,181         | 30,000           | 30,000          | 30,000       | 30,000         |
| 250.00 | OTHER SUPPLIES                 | 1,648          | 2,800            | 2,800           | 1,842        | 2,000          |
| 303.00 | VEHICLES/LARGE EQUIPMENT       | 53,979         | 50,000           | 50,000          | 50,000       | 50,000         |
| 304.00 | MACHINERY/EQUIPMENT            | 352            | 0                | 0               | 0            | 0              |
| 309.00 | COMMUNICATION/PHOTO EQUIP      | 942            | 1,500            | 1,500           | 500          | 1,000          |
| 312.00 | BUILDINGS/APPLIANCES           | 5,394          | 2,000            | 2,000           | 6,500        | 5,500          |
| 313.00 | COMPUTER/OFFICE EQUIPMENT      | 3              | 0                | 0               | 0            | 0              |
| 350.00 | OTHER MAINTENANCE              | 34             | 500              | 500             | 509          | 500            |

**DEPT 151 - POLICE DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                   | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|-------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                         |                               |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 401.00                  | ELECTRICAL                    | \$ 99,904           | \$ 85,000           | \$ 85,000           | \$ 92,500           | \$ 95,000           |
| 402.00                  | AUDITS/CONSULTANTS FEES       | 480                 | 1,200               | 1,200               | 0                   | 0                   |
| 403.00                  | TELEPHONE                     | 32,615              | 36,000              | 36,000              | 35,538              | 36,500              |
| 405.00                  | WATER                         | 3,094               | 7,000               | 7,000               | 8,020               | 3,500               |
| 406.00                  | SEWER                         | 289                 | 400                 | 400                 | 302                 | 400                 |
| 406.50                  | GARBAGE                       | 1,733               | 1,800               | 1,800               | 1,596               | 1,750               |
| 408.10                  | RENTALS/LEASES-FLEET          | 0                   | 0                   | 0                   | 38                  | 0                   |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES  | 1,189               | 1,000               | 1,000               | 1,000               | 1,000               |
| 411.00                  | CITY ATTORNEY'S FEES          | 0                   | 1,000               | 1,000               | 4,000               | 2,000               |
| 415.00                  | JANITORIAL SERVICES           | 33,280              | 33,280              | 33,280              | 23,988              | 28,000              |
| 424.00                  | SERVICE CONTRACTS             | 41,330              | 43,952              | 43,952              | 43,952              | 44,000              |
| 442.00                  | CONTRACT MOWING               | 0                   | 2,880               | 2,880               | 2,880               | 2,880               |
| 445.00                  | CODE ENFORCEMENT MOWING       | 0                   | 3,500               | 3,500               | 3,500               | 3,500               |
| 450.00                  | OTHER SERVICES                | 11,840              | 7,000               | 7,000               | 6,000               | 6,000               |
| 714.00                  | RADIOS/RADAR/CAMERAS          | 2,404               | 15,200              | 15,200              | 15,200              | 10,000              |
| 715.00                  | OTHER                         | 0                   | 0                   | 0                   | 0                   | 4,000               |
| 901.00                  | LIAB/CASUALTY INSURANCE       | 46,011              | 51,335              | 51,335              | 53,884              | 53,884              |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE     | 28,263              | 28,000              | 28,000              | 28,000              | 33,000              |
| 908.10                  | MILEAGE                       | 97                  | 500                 | 500                 | 0                   | 300                 |
| 908.20                  | CONTINUING EDUCATION          | 0                   | 0                   | 0                   | 3,000               | 3,500               |
| 949.00                  | UNEMPLOYMENT BENEFITS         | 0                   | 0                   | 0                   | 6,700               | 6,700               |
| 950.00                  | OTHER SUNDRY                  | 509                 | 500                 | 500                 | 132                 | 400                 |
| 950.11                  | CITIZEN POLICE ACADEMY-EXP    | 5,181               | 6,000               | 6,000               | 6,000               | 6,000               |
| 950.21                  | CRIMINAL ENFORCEMENT          | 470                 | 3,000               | 3,000               | 3,000               | 3,000               |
| 950.40                  | NARCOTICS ENFORCEMENT         | 3,835               | 10,000              | 10,000              | 8,755               | 8,700               |
| 999.00                  | BISD-RESOURCE OFFICER REIMB   | (142,057)           | (151,000)           | (151,000)           | (109,519)           | (132,506)           |
| 999.01                  | BHA-SECURITY AGREEMENT REIMB  | (50,674)            | (58,000)            | (58,000)            | (52,809)            | (52,809)            |
| 999.02                  | WASH COUNTY-HEALTH INSPECTOR  | (3,519)             | 0                   | 0                   | 0                   | 0                   |
| 999.03                  | CITY OF BURTON-HEALTH INSPECT | (594)               | 0                   | 0                   | 0                   | 0                   |
| <b>TOTAL DEPARTMENT</b> |                               | <b>\$ 3,213,245</b> | <b>\$ 3,517,363</b> | <b>\$ 3,517,363</b> | <b>\$ 3,516,062</b> | <b>\$ 3,752,130</b> |

\* REVISED ANNUAL ESTIMATE



|                                | <b>STAFFING (FTES)</b> |
|--------------------------------|------------------------|
| Fire Chief                     | 1.00                   |
| Deputy Fire Chief/Fire Marshal | 1.00                   |
| Deputy Fire Marshal            | 1.00                   |
| Captain                        | 3.00                   |
| Apparatus Operator II          | 6.00                   |
| Apparatus Operator I           | 3.00                   |
| Administrative Assistant       | 1.00                   |
| IT Public Safety 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.

The Brenham Fire Department is beginning a new era in our history with planning for a sub-station and the replacement of equipment. The Substation has not been approved by City Council at this time but we are planning for the future and safety of our community. This era will continue our legacy that is reflective of the organizational values of the Department and the passion that our members have for serving the citizens of Brenham. It is a tradition that we build upon every day - a tradition that must be continued by the next generation of Brenham firefighters and the next and so on.

As employees of the City of Brenham and members of the Brenham Fire Department, our mission is to provide the best service possible to the citizens of Brenham. We have a personal and professional obligation to be physically and mentally ready every time the alarm sounds. Our members of the Brenham Fire Department understand and embrace this goal.

**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 and staffing.

**DEPT 152 - FIRE DEPARTMENT**

| INPUTS  | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
|   |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| <b>Personnel</b>                                    | \$ 1,113,985        | \$ 1,232,837        | \$ 1,232,837        | \$ 1,207,084        | \$ 1,265,186        |
| <b>Supplies</b>                                     | 94,482              | 95,300              | 95,300              | 96,706              | 108,845             |
| <b>Maintenance</b>                                  | 75,613              | 68,200              | 68,200              | 65,064              | 86,140              |
| <b>Services</b>                                     | 97,046              | 113,225             | 113,225             | 105,542             | 117,722             |
| <b>Capital</b>                                      | 35,590              | 3,600               | 3,600               | 3,600               | 0                   |
| <b>Sundries</b>                                     | 66,383              | 80,500              | 80,500              | 89,376              | 106,800             |
| <b>Total</b>  | <b>\$ 1,483,099</b> | <b>\$ 1,593,662</b> | <b>\$ 1,593,662</b> | <b>\$ 1,567,372</b> | <b>\$ 1,684,693</b> |
| <b>DECISION PACKAGES FUNDED</b>                     |                     |                     |                     |                     |                     |
| 802.52 New Flooring at Fire Station #1 <sup>1</sup> |                     |                     |                     | \$                  | 14,500              |
| 813.52 Tahoe for Deputy Fire Marshal <sup>1</sup>   |                     |                     |                     |                     | 32,500              |
| <b>OUTPUTS</b>                                      |                     |                     |                     |                     |                     |
| # Fire Responses                                    | 560                 | 555                 | 555                 | 599                 | 620                 |
| # Fire Prevention Inspections                       | 274                 | 700                 | 700                 | 746                 | 835                 |
| # Construction Plan Reviews                         | 50                  | 55                  | 55                  | 95                  | 109                 |
| # Pre-Fire Plans Performed                          | 379                 | 450                 | 450                 | 170                 | 350                 |
| <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%                 | 37%                 | 38%                 |
| ISO Rating  | 3                   | 3                   | 3                   | 3                   | 3                   |

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> PAID OUT OF FUND 236 EQUIPMENT FUND



**DEPT 152 - FIRE DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 730,024     | \$ 801,518       | \$ 801,518      | \$ 795,891   | \$ 826,558     |
| 102.00 | OVERTIME PAY                   | 80,866         | 80,000           | 80,000          | 85,000       | 80,000         |
| 103.00 | OASDI/MEDICARE                 | 61,020         | 69,780           | 69,780          | 67,628       | 71,929         |
| 103.02 | MATCHING RETIREMENT            | 57,209         | 69,128           | 69,128          | 58,386       | 58,043         |
| 105.00 | LONGEVITY PAY                  | 9,405          | 10,143           | 10,143          | 10,162       | 10,868         |
| 105.01 | EDUCATION/MISCELLANEOUS        | 16,753         | 18,069           | 18,069          | 19,108       | 19,876         |
| 106.00 | MEDICAL INSURANCE              | 141,008        | 169,580          | 169,580         | 157,206      | 174,116        |
| 106.01 | LIFE INSURANCE                 | 2,589          | 2,827            | 2,827           | 2,852        | 2,905          |
| 106.02 | LONG TERM DISABILITY           | 986            | 1,078            | 1,078           | 1,086        | 1,107          |
| 107.00 | WORKERS' COMPENSATION          | 14,125         | 10,714           | 10,714          | 9,765        | 11,045         |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 8,739          |
| 201.00 | CHEMICALS                      | 2,058          | 500              | 500             | 1,034        | 1,100          |
| 202.00 | FUEL                           | 23,582         | 20,000           | 20,000          | 22,234       | 22,500         |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 1,812          | 2,500            | 2,500           | 1,623        | 2,500          |
| 204.00 | POSTAGE & FREIGHT              | 634            | 750              | 750             | 1,100        | 1,100          |
| 205.00 | OFFICE SUPPLIES                | 2,879          | 3,000            | 3,000           | 2,859        | 3,240          |
| 206.00 | EMPLOYEE RELATIONS             | 3,722          | 2,200            | 2,200           | 2,800        | 2,460          |
| 207.00 | REPRODUCTION & PRINTING        | 2,954          | 3,000            | 3,000           | 5,000        | 4,420          |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 32,130         | 32,000           | 32,000          | 31,911       | 32,000         |
| 209.00 | EDUCATIONAL                    | 3,961          | 4,000            | 4,000           | 3,488        | 4,000          |
| 210.00 | BOTANICAL & AGRICULTURAL       | 205            | 500              | 500             | 26           | 0              |
| 211.00 | CLEANING AND JANITORIAL        | 2,060          | 2,000            | 2,000           | 1,905        | 2,000          |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 9,466          | 12,500           | 12,500          | 12,487       | 19,100         |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 3,353          | 4,000            | 4,000           | 2,600        | 4,000          |
| 217.00 | FIRE DEPT-GROCERIES/MISC       | 1,413          | 1,400            | 1,400           | 1,403        | 1,400          |
| 218.00 | PHOTOGRAPHY                    | 354            | 400              | 400             | 150          | 400            |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 399            | 800              | 800             | 1,053        | 2,675          |
| 223.00 | SMALL APPLIANCES               | 230            | 1,000            | 1,000           | 1,100        | 1,200          |
| 230.00 | AMMUNITION/GUNS                | 602            | 750              | 750             | 720          | 750            |
| 250.00 | OTHER SUPPLIES                 | 2,669          | 4,000            | 4,000           | 3,213        | 4,000          |

**DEPT 152 - FIRE DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION               | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|-------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                         |                           |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 303.00                  | VEHICLES/LARGE EQUIPMENT  | \$ 51,452           | \$ 30,000           | \$ 30,000           | \$ 28,907           | \$ 30,000           |
| 304.00                  | MACHINERY/EQUIPMENT       | 14,364              | 25,000              | 25,000              | 24,990              | 35,990              |
| 304.10                  | PPE TESTING & REPAIR      | 0                   | 0                   | 0                   | 0                   | 7,000               |
| 309.00                  | COMMUNICATION/PHOTO EQUIP | 2,048               | 2,700               | 2,700               | 2,059               | 2,650               |
| 310.00                  | LAND/GROUNDS              | 935                 | 0                   | 0                   | 0                   | 0                   |
| 312.00                  | BUILDINGS/APPLIANCES      | 5,287               | 9,000               | 9,000               | 8,341               | 9,000               |
| 313.00                  | COMPUTER/OFFICE EQUIPMENT | 486                 | 500                 | 500                 | 150                 | 500                 |
| 350.00                  | OTHER MAINTENANCE         | 1,041               | 1,000               | 1,000               | 617                 | 1,000               |
| 401.00                  | ELECTRICAL                | 47,032              | 45,173              | 45,173              | 50,000              | 54,738              |
| 403.00                  | TELEPHONE                 | 13,867              | 16,000              | 16,000              | 14,026              | 16,000              |
| 404.00                  | GAS                       | 1,699               | 1,981               | 1,981               | 4,396               | 4,028               |
| 405.00                  | WATER                     | 1,909               | 1,550               | 1,550               | 1,604               | 2,700               |
| 406.00                  | SEWER                     | 2,679               | 1,776               | 1,776               | 2,169               | 2,136               |
| 406.50                  | GARBAGE                   | 4,247               | 2,755               | 2,755               | 4,187               | 4,200               |
| 415.00                  | JANITORIAL SERVICES       | 2,912               | 4,000               | 4,000               | 2,625               | 4,000               |
| 424.00                  | SERVICE CONTRACTS         | 21,690              | 36,870              | 36,870              | 25,000              | 26,800              |
| 442.00                  | CONTRACT MOWING           | 0                   | 1,920               | 1,920               | 900                 | 1,920               |
| 450.00                  | OTHER SERVICES            | 1,011               | 1,200               | 1,200               | 635                 | 1,200               |
| 714.00                  | RADIOS/RADAR/CAMERAS      | 35,590              | 3,600               | 3,600               | 3,600               | 0                   |
| 901.00                  | LIAB/CASUALTY INSURANCE   | 8,879               | 9,500               | 9,500               | 9,723               | 10,000              |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE | 23,472              | 24,000              | 24,000              | 30,000              | 27,300              |
| 908.10                  | MILEAGE                   | 1,695               | 1,500               | 1,500               | 1,783               | 1,500               |
| 929.00                  | FIRE FIGHTERS' PENSION    | 59,053              | 65,000              | 65,000              | 56,960              | 67,000              |
| 950.00                  | OTHER SUNDRY              | 784                 | 1,000               | 1,000               | 468                 | 1,000               |
| 999.00                  | WASHINGTON COUNTY REIMB   | (27,500)            | (20,500)            | (20,500)            | (9,558)             | 0                   |
| <b>TOTAL DEPARTMENT</b> |                           | <b>\$ 1,483,099</b> | <b>\$ 1,593,662</b> | <b>\$ 1,593,662</b> | <b>\$ 1,567,372</b> | <b>\$ 1,684,693</b> |

\* REVISED ANNUAL ESTIMATE



|                                   | <b>STAFFING (FTEs)</b> |
|-----------------------------------|------------------------|
| Animal Services Supervisor        | 1.00                   |
| Animal Control Officer            | 2.00                   |
| Animal Shelter Maintenance Worker | 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<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
|  |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>                                     | \$ 210,492        | \$ 217,758        | \$ 217,758        | \$ 213,340        | \$ 224,446        |
| <b>Supplies</b>                                      | 33,420            | 32,812            | 32,812            | 32,703            | 34,425            |
| <b>Maintenance</b>                                   | 8,212             | 5,550             | 5,550             | 5,490             | 5,000             |
| <b>Services</b>                                      | 47,258            | 62,753            | 62,753            | 52,265            | 60,113            |
| <b>Capital</b>                                       | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Sundries</b>                                      | (42,435)          | (42,750)          | (42,750)          | (73,636)          | 2,950             |
| <b>Total</b>   | <b>\$ 256,947</b> | <b>\$ 276,123</b> | <b>\$ 276,123</b> | <b>\$ 230,162</b> | <b>\$ 326,934</b> |
| <b>DECISION PACKAGES FUNDED</b>                      |                   |                   |                   |                   |                   |
| 813.54 Pickup Truck - Replace Unit #151 <sup>1</sup> |                   |                   |                   |                   | \$ 32,500         |
| <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                                   | 1,228             | 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                                 | 1.68%             | -12.93%           | -12.93%           | 14.61%            | -28.11%           |

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> PAID OUT OF FUND 236 EQUIPMENT FUND

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

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 125,369     | \$ 131,636       | \$ 131,636      | \$ 129,567   | \$ 134,897     |
| 102.00 | OVERTIME PAY                   | 16,323         | 12,100           | 12,100          | 12,100       | 12,100         |
| 103.00 | OASDI/MEDICARE                 | 10,591         | 11,582           | 11,582          | 10,826       | 11,855         |
| 103.02 | MATCHING RETIREMENT            | 10,234         | 12,021           | 12,021          | 9,820        | 10,043         |
| 105.00 | LONGEVITY PAY                  | 1,180          | 1,415            | 1,415           | 1,489        | 1,695          |
| 105.03 | STANDBY                        | 6,278          | 6,150            | 6,150           | 6,150        | 6,150          |
| 106.00 | MEDICAL INSURANCE              | 37,686         | 39,949           | 39,949          | 40,612       | 43,226         |
| 106.01 | LIFE INSURANCE                 | 445            | 456              | 456             | 467          | 469            |
| 106.02 | LONG TERM DISABILITY           | 169            | 173              | 173             | 177          | 178            |
| 107.00 | WORKERS' COMPENSATION          | 2,217          | 2,276            | 2,276           | 2,132        | 2,429          |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 1,404          |
| 201.00 | CHEMICALS                      | 583            | 750              | 750             | 742          | 750            |
| 202.00 | FUEL                           | 8,605          | 8,337            | 8,337           | 8,337        | 8,000          |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 938            | 500              | 500             | 438          | 500            |
| 204.00 | POSTAGE & FREIGHT              | 230            | 250              | 250             | 250          | 250            |
| 205.00 | OFFICE SUPPLIES                | 1,664          | 1,700            | 1,700           | 1,700        | 1,700          |
| 206.00 | EMPLOYEE RELATIONS             | 535            | 550              | 550             | 550          | 650            |
| 207.00 | REPRODUCTION & PRINTING        | 2,097          | 2,000            | 2,000           | 1,996        | 2,000          |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 1,605          | 2,000            | 2,000           | 1,946        | 2,000          |
| 209.00 | EDUCATIONAL                    | 0              | 0                | 0               | 32           | 0              |
| 210.00 | BOTANICAL & AGRICULTURAL       | 260            | 175              | 175             | 173          | 175            |
| 211.00 | CLEANING AND JANITORIAL        | 5,145          | 4,400            | 4,400           | 4,395        | 4,400          |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 311            | 500              | 500             | 500          | 3,200          |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 451            | 100              | 100             | 100          | 100            |
| 215.00 | ANIMAL CONTRL/SHELTER SUPPLIES | 9,126          | 9,000            | 9,000           | 9,000        | 9,000          |
| 218.00 | PHOTOGRAPHY                    | 191            | 300              | 300             | 300          | 300            |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 150            | 250              | 250             | 244          | 250            |
| 223.00 | SMALL APPLIANCES               | 1,076          | 1,300            | 1,300           | 1,300        | 500            |
| 230.00 | AMMO/GUN SUPPLIES              | 0              | 100              | 100             | 100          | 50             |
| 250.00 | OTHER SUPPLIES                 | 452            | 600              | 600             | 600          | 600            |

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

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                    | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                                |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 303.00                  | VEHICLES/LARGE EQUIPMENT       | \$ 3,937          | \$ 3,000          | \$ 3,000          | \$ 2,995          | \$ 2,500          |
| 309.00                  | COMMUNICATION/PHOTO EQUIP      | 0                 | 25                | 25                | 25                | 25                |
| 310.00                  | LAND/GROUNDS                   | 0                 | 75                | 75                | 75                | 75                |
| 312.00                  | BUILDINGS/APPLIANCES           | 4,275             | 2,400             | 2,400             | 2,395             | 2,400             |
| 350.00                  | OTHER MAINTENANCE              | 0                 | 50                | 50                | 0                 | 0                 |
| 401.00                  | ELECTRICAL                     | 10,351            | 11,687            | 11,687            | 11,646            | 10,232            |
| 403.00                  | TELEPHONE                      | 896               | 1,200             | 1,200             | 1,199             | 1,200             |
| 405.00                  | WATER                          | 593               | 825               | 825               | 821               | 600               |
| 406.00                  | SEWER                          | 859               | 900               | 900               | 897               | 900               |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES   | 1,955             | 1,500             | 1,500             | 2,200             | 2,000             |
| 416.00                  | VETERINARIAN SERVICES          | 2,131             | 3,200             | 3,200             | 3,199             | 2,700             |
| 417.00                  | CITY LICENSE-VET EXP           | 2,970             | 3,000             | 3,000             | 2,998             | 3,000             |
| 417.50                  | ANIMAL ADOPTION COUPON EXPENSE | 23,287            | 34,000            | 34,000            | 23,280            | 34,000            |
| 424.00                  | SERVICE CONTRACTS              | 3,017             | 3,021             | 3,021             | 3,005             | 3,021             |
| 442.00                  | CONTRACT MOWING                | 0                 | 1,920             | 1,920             | 1,920             | 960               |
| 450.00                  | OTHER SERVICES                 | 1,200             | 1,500             | 1,500             | 1,100             | 1,500             |
| 901.00                  | LIAB/CASUALTY INSURANCE        | 1,158             | 1,200             | 1,200             | 1,534             | 1,600             |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE      | 824               | 800               | 800               | 200               | 500               |
| 908.10                  | MILEAGE                        | 232               | 200               | 200               | 188               | 200               |
| 950.00                  | OTHER SUNDRY                   | 951               | 650               | 650               | 662               | 650               |
| 999.00                  | WASHINGTON COUNTY REIMB        | (45,600)          | (45,600)          | (45,600)          | (76,220)          | 0                 |
| <b>TOTAL DEPARTMENT</b> |                                | <b>\$ 256,947</b> | <b>\$ 276,123</b> | <b>\$ 276,123</b> | <b>\$ 230,162</b> | <b>\$ 326,934</b> |

\* REVISED ANNUAL ESTIMATE



| <b>STAFFING (FTEs)</b>   |             |
|--------------------------|-------------|
| Court Administrator      | 1.00        |
| City Marshal             | 1.00        |
| Deputy Court Clerk II    | 1.00        |
| Court Clerk Assistant II | 1.60        |
|                          | 1.60        |
| <b>Total</b>             | <b>4.60</b> |
| Municipal Court 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.
- > Conduct performance measures in areas such as access and fairness, clearance rates, time to disposition, trial date certainty, cost per case, and effective use of jurors; 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<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
|   |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>                                | \$ 317,422        | \$ 325,643        | \$ 325,643        | \$ 310,563        | \$ 330,601        |
| <b>Supplies</b>                                 | 13,086            | 12,300            | 12,300            | 12,203            | 12,250            |
| <b>Maintenance</b>                              | 686               | 700               | 700               | 700               | 700               |
| <b>Services</b>                                 | 38,633            | 43,750            | 43,750            | 43,500            | 44,800            |
| <b>Capital</b>                                  | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Sundries</b>                                 | 10,083            | 7,600             | 7,600             | 7,876             | 10,110            |
| <b>Total</b>                                    | <b>\$ 379,910</b> | <b>\$ 389,993</b> | <b>\$ 389,993</b> | <b>\$ 374,842</b> | <b>\$ 398,461</b> |
| <b>DECISION PACKAGES FUNDED</b>                 |                   |                   |                   |                   |                   |
| 992.00 Laserfiche & Adobe Licenses <sup>1</sup> |                   |                   |                   | \$                | 1,050             |
| 992.00 Computer Replacement <sup>1</sup>        |                   |                   |                   |                   | 2,000             |
| 994.00 Handheld Ticket Writers (2) <sup>1</sup> |                   |                   |                   |                   | 5,965             |
| 994.00 Receipt Printer Upgrade <sup>1</sup>     |                   |                   |                   |                   | 5,000             |
| <b>OUTPUTS</b>                                  |                   |                   |                   |                   |                   |
| # New Cases                                     | 7,496             | 8,000             | 8,000             | 4,300             | 7,000             |
| # Dispositions                                  | 6,879             | 7,500             | 7,500             | 5,000             | 7,000             |
| # Warrants                                      | 2,489             | 3,000             | 3,000             | 2,000             | 2,500             |
| <b>OUTCOMES</b>                                 |                   |                   |                   |                   |                   |
| % Change in Court Revenue                       | -29.52%           | -16.35%           | -16.35%           | 2.72%             | 0.00%             |

\* REVISED ANNUAL ESTIMATE

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



**DEPT 155 - MUNICIPAL COURT DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT                    | DESCRIPTION                    | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                                |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 101.00                  | SALARIES & WAGES               | \$ 245,158        | \$ 244,177        | \$ 244,177        | \$ 232,478        | \$ 238,373        |
| 102.00                  | OVERTIME PAY                   | 1,172             | 500               | 500               | 750               | 500               |
| 103.00                  | OASDI/MEDICARE                 | 17,631            | 19,164            | 19,164            | 17,299            | 18,705            |
| 103.02                  | MATCHING RETIREMENT            | 14,577            | 16,880            | 16,880            | 13,403            | 15,834            |
| 105.00                  | LONGEVITY PAY                  | 3,140             | 3,495             | 3,495             | 3,061             | 3,254             |
| 105.01                  | EDUCATION/MISCELLANEOUS        | 1,800             | 1,807             | 1,807             | 1,767             | 1,807             |
| 106.00                  | MEDICAL INSURANCE              | 32,473            | 37,357            | 37,357            | 39,699            | 47,221            |
| 106.01                  | LIFE INSURANCE                 | 712               | 728               | 728               | 747               | 840               |
| 106.02                  | LONG TERM DISABILITY           | 271               | 328               | 328               | 284               | 319               |
| 107.00                  | WORKERS' COMPENSATION          | 1,173             | 1,207             | 1,207             | 1,075             | 1,212             |
| 116.00                  | SALARIES/WAGES CONTINGENCY     | 0                 | 0                 | 0                 | 0                 | 2,536             |
| 118.00                  | ACCRUED COMP TIME              | (686)             | 0                 | 0                 | 0                 | 0                 |
| 202.00                  | FUEL                           | 3,899             | 3,000             | 3,000             | 3,000             | 3,000             |
| 204.00                  | POSTAGE & FREIGHT              | 4,846             | 5,000             | 5,000             | 5,000             | 5,000             |
| 205.00                  | OFFICE SUPPLIES                | 969               | 1,200             | 1,200             | 1,200             | 1,200             |
| 206.00                  | EMPLOYEE RELATIONS             | 128               | 500               | 500               | 300               | 300               |
| 207.00                  | REPRODUCTION & PRINTING        | 2,619             | 2,000             | 2,000             | 2,000             | 2,000             |
| 208.00                  | CLOTHING/PERS PROTECTIVE EQUIP | 144               | 400               | 400               | 400               | 400               |
| 209.00                  | EDUCATIONAL                    | 126               | 150               | 150               | 150               | 150               |
| 211.00                  | CLEANING AND JANITORIAL        | 65                | 50                | 50                | 87                | 150               |
| 212.00                  | COMPUTER EQUIPMENT & SUPPLIES  | 105               | 0                 | 0                 | 0                 | 0                 |
| 213.00                  | COMMUNICATIONS EQUIPMENT       | 0                 | 0                 | 0                 | 16                | 0                 |
| 250.00                  | OTHER SUPPLIES                 | 185               | 0                 | 0                 | 50                | 50                |
| 303.00                  | VEHICLES/LARGE EQUIPMENT       | 443               | 700               | 700               | 700               | 700               |
| 312.00                  | BUILDING MAINTENANCE           | 244               | 0                 | 0                 | 0                 | 0                 |
| 403.00                  | TELEPHONE                      | 840               | 850               | 850               | 1,500             | 900               |
| 408.10                  | RENTALS/LEASES-FLEET           | 150               | 900               | 900               | 0                 | 900               |
| 419.00                  | LEGAL FEES                     | 19,425            | 22,000            | 22,000            | 22,000            | 22,000            |
| 424.00                  | SERVICE CONTRACTS              | 17,022            | 18,500            | 18,500            | 18,500            | 19,500            |
| 450.00                  | OTHER SERVICES                 | 1,197             | 1,500             | 1,500             | 1,500             | 1,500             |
| 901.00                  | LIAB/CASUALTY INSURANCE        | 401               | 450               | 450               | 459               | 460               |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE      | 7,390             | 5,500             | 5,500             | 5,500             | 7,000             |
| 908.10                  | MILEAGE                        | 2,285             | 1,500             | 1,500             | 1,600             | 2,500             |
| 950.00                  | OTHER SUNDRY                   | 7                 | 150               | 150               | 317               | 150               |
| <b>TOTAL DEPARTMENT</b> |                                | <b>\$ 379,910</b> | <b>\$ 389,993</b> | <b>\$ 389,993</b> | <b>\$ 374,842</b> | <b>\$ 398,461</b> |

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

|                          |             |
|--------------------------|-------------|
| Director of Public Works | 1.00        |
| City 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 requests 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**

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| INPUTS             | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                    |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>   | \$ 206,955        | \$ 160,420        | \$ 160,420        | \$ 161,212        | \$ 168,687        |
| <b>Supplies</b>    | 4,223             | 2,700             | 2,700             | 2,118             | 1,900             |
| <b>Maintenance</b> | 56                | 0                 | 0                 | 0                 | 0                 |
| <b>Services</b>    | 1,975             | 11,495            | 11,495            | 8,540             | 1,235             |
| <b>Capital</b>     | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Sundries</b>    | 18,648            | 2,800             | 2,800             | 2,000             | 1,900             |
| <b>Total</b>       | <b>\$ 231,856</b> | <b>\$ 177,415</b> | <b>\$ 177,415</b> | <b>\$ 173,870</b> | <b>\$ 173,722</b> |

**DECISION PACKAGES FUNDED**

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None

**OUTPUTS**

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|                                |       |       |       |       |       |
|--------------------------------|-------|-------|-------|-------|-------|
| Utility Line Locates Called-In | 112   | 85    | 85    | 85    | 90    |
| Calls/Work Order Received      | 1,204 | 1,200 | 1,200 | 1,200 | 1,250 |
| Banner Requests                | 39    | 45    | 45    | 45    | 50    |

**OUTCOMES**

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New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

**DEPT 167 - PUBLIC WORKS DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT                    | DESCRIPTION                    | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                                |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 101.00                  | SALARIES & WAGES               | \$ 148,735        | \$ 113,710        | \$ 113,710        | \$ 114,704        | \$ 118,691        |
| 103.00                  | OASDI/MEDICARE                 | 12,163            | 9,692             | 9,692             | 9,451             | 10,080            |
| 103.02                  | MATCHING RETIREMENT            | 10,826            | 9,748             | 9,748             | 7,774             | 8,281             |
| 105.00                  | LONGEVITY PAY                  | 1,563             | 719               | 719               | 747               | 847               |
| 105.01                  | EDUCATION/MISCELLANEOUS        | 13,339            | 12,046            | 12,046            | 12,000            | 12,046            |
| 106.00                  | MEDICAL INSURANCE              | 19,238            | 13,682            | 13,682            | 15,661            | 16,672            |
| 106.01                  | LIFE INSURANCE                 | 479               | 394               | 394               | 426               | 406               |
| 106.02                  | LONG TERM DISABILITY           | 204               | 150               | 150               | 163               | 155               |
| 107.00                  | WORKERS' COMPENSATION          | 409               | 279               | 279               | 286               | 295               |
| 204.00                  | POSTAGE & FREIGHT              | 49                | 100               | 100               | 100               | 100               |
| 205.00                  | OFFICE SUPPLIES                | 312               | 300               | 300               | 300               | 300               |
| 206.00                  | EMPLOYEE RELATIONS             | 46                | 100               | 100               | 100               | 100               |
| 207.00                  | REPRODUCTION & PRINTING        | 1,704             | 1,000             | 1,000             | 1,000             | 1,000             |
| 208.00                  | CLOTHING/PERS PROTECTIVE EQUIP | 105               | 500               | 500               | 449               | 300               |
| 212.00                  | COMPUTER EQUIPMENT & SUPPLIES  | 1,405             | 300               | 300               | 123               | 0                 |
| 218.00                  | PHOTOGRAPHY                    | 229               | 200               | 200               | 0                 | 0                 |
| 223.00                  | SMALL APPLIANCES               | 20                | 0                 | 0                 | 0                 | 0                 |
| 250.00                  | OTHER SUPPLIES                 | 354               | 200               | 200               | 46                | 100               |
| 303.00                  | VEHICLES/LARGE EQUIPMENT       | 56                | 0                 | 0                 | 0                 | 0                 |
| 402.00                  | AUDITS/CONSULTANTS FEES        | 0                 | 0                 | 0                 | 525               | 500               |
| 403.00                  | TELEPHONE                      | 1,015             | 660               | 660               | 250               | 0                 |
| 424.00                  | SERVICE CONTRACTS              | 780               | 735               | 735               | 815               | 735               |
| 450.00                  | OTHER SERVICES                 | 180               | 10,100            | 10,100            | 6,950             | 0                 |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE      | 994               | 2,000             | 2,000             | 1,750             | 1,500             |
| 908.10                  | MILEAGE                        | 478               | 800               | 800               | 250               | 400               |
| 949.00                  | UNEMPLOYMENT BENEFITS          | 17,176            | 0                 | 0                 | 0                 | 0                 |
| <b>TOTAL DEPARTMENT</b> |                                | <b>\$ 231,856</b> | <b>\$ 177,415</b> | <b>\$ 177,415</b> | <b>\$ 173,870</b> | <b>\$ 173,722</b> |

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTES)**

|  |             |
|--|-------------|
| IT Manager   | 1.00        |
| Network Infrastructure Administrator   | 1.00        |
| Network Security Administrator   | 1.00        |
| Senior IT Technician   | 1.00        |
| IT Technician  | 1.00        |
| <b>Total</b>   | <b>5.00</b> |
| Library IT Technician <sup>1</sup>   | 1.00        |
| <small><sup>1</sup> Position paid by the Library Department</small>                                |             |
| IT Public Safety Administrator <sup>2</sup>  | 1.00        |
| <small><sup>2</sup> Position paid by the City Communications, Police, and Fire Departments</small> |             |

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, Incode, New World Systems, Laserfiche, TLETS, and file and printer sharing. The department is responsible for the network connectivity to over 30 buildings. This includes the installation, configuration, and maintenance of Cisco switches, routers, firewalls. The department provides helpdesk support for over 280 user accounts. We have a strong focus on maintaining network-wide security while accommodating the end users' needs and keeping our systems cost effective.

**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;
- > Upgrade Cisco phone system software and hardware;
- > Merge Police surveillance system into City's main surveillance software;
- > Work with web master to develop City intranet page;
- > Retain IT staff for longer periods of time;
- > Improve reliability, security, backups, and ensure valid maintenance contracts and hardware warranties; and
- > Improve response time and customer service.

**DEPT 172 - INFORMATION TECHNOLOGY DEPARTMENT**

| INPUTS             | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                    |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>   | \$ 340,822        | \$ 362,666        | \$ 362,666        | \$ 325,857        | \$ 356,273        |
| <b>Supplies</b>    | 22,109            | 44,310            | 44,310            | 42,838            | 44,810            |
| <b>Maintenance</b> | 761               | 500               | 500               | 2,807             | 500               |
| <b>Services</b>    | 180,328           | 192,905           | 201,905           | 188,000           | 217,396           |
| <b>Capital</b>     | 22,452            | 0                 | 0                 | 0                 | 0                 |
| <b>Sundries</b>    | (18,262)          | (6,775)           | (15,775)          | (19,929)          | (6,775)           |
| <b>Total</b>       | <b>\$ 548,210</b> | <b>\$ 593,606</b> | <b>\$ 593,606</b> | <b>\$ 539,573</b> | <b>\$ 612,204</b> |

**DECISION PACKAGES FUNDED**

|  |           |
|--|-----------|
| 812.72 Network Switch Replacement - Phase I <sup>1</sup> | \$ 35,000 |
| 812.72 Communications Systems Upgrade <sup>1</sup>       | 34,500    |

**OUTPUTS**

|                             |     |     |     |     |     |
|-----------------------------|-----|-----|-----|-----|-----|
| # of Computers              | 284 | 290 | 290 | 290 | 290 |
| # of Physical Servers       | 33  | 38  | 38  | 34  | 34  |
| # of Virtual Servers        | 38  | 41  | 41  | 40  | 40  |
| # of Wireless Access Points | 72  | 84  | 84  | 84  | 84  |
| # of Cameras                | 28  | 74  | 74  | 79  | 79  |

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> PAID OUT OF FUND 236 EQUIPMENT FUND



**DEPT 172 - INFORMATION TECHNOLOGY DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 255,891     | \$ 266,190       | \$ 266,190      | \$ 225,433   | \$ 242,784     |
| 102.00 | OVERTIME PAY                   | 0              | 800              | 800             | 800          | 800            |
| 103.00 | OASDI/MEDICARE                 | 19,365         | 21,052           | 21,052          | 16,958       | 19,275         |
| 103.02 | MATCHING RETIREMENT            | 18,165         | 21,852           | 21,852          | 15,418       | 16,222         |
| 105.00 | LONGEVITY PAY                  | 1,175          | 1,527            | 1,527           | 1,789        | 1,938          |
| 105.01 | EDUCATION/MISCELLANEOUS        | 5,954          | 6,023            | 6,023           | 5,660        | 6,023          |
| 106.00 | MEDICAL INSURANCE              | 37,873         | 42,752           | 42,752          | 53,255       | 64,400         |
| 106.01 | LIFE INSURANCE                 | 928            | 922              | 922             | 833          | 845            |
| 106.02 | LONG TERM DISABILITY           | 353            | 351              | 351             | 317          | 322            |
| 107.00 | WORKERS' COMPENSATION          | 1,117          | 1,197            | 1,197           | 979          | 1,100          |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 4,415        | 2,564          |
| 118.00 | ACCRUED COMP TIME              | 1              | 0                | 0               | 0            | 0              |
| 202.00 | FUEL                           | 838            | 800              | 800             | 756          | 800            |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 445            | 300              | 300             | 276          | 300            |
| 204.00 | POSTAGE & FREIGHT              | 12             | 100              | 100             | 52           | 100            |
| 205.00 | OFFICE SUPPLIES                | 129            | 600              | 600             | 340          | 600            |
| 206.00 | EMPLOYEE RELATIONS             | 943            | 960              | 960             | 885          | 960            |
| 207.00 | REPRODUCTION & PRINTING        | 116            | 800              | 800             | 758          | 800            |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 1,416          | 1,500            | 1,500           | 1,500        | 1,500          |
| 209.00 | EDUCATIONAL                    | 448            | 1,000            | 1,000           | 1,000        | 1,000          |
| 211.00 | CLEANING & JANITORIAL          | 120            | 50               | 50              | 60           | 50             |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 8,654          | 30,200           | 30,200          | 30,200       | 31,200         |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 1,992          | 1,000            | 1,000           | 50           | 1,000          |
| 213.10 | NETWORK TECH EQUIPMENT         | 5,983          | 6,000            | 6,000           | 5,982        | 6,000          |
| 218.00 | PHOTOGRAPHY                    | 537            | 500              | 500             | 488          | 0              |
| 250.00 | OTHER SUPPLIES                 | 475            | 500              | 500             | 491          | 500            |

**DEPT 172 - INFORMATION TECHNOLOGY DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                   | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                               |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 301.00                  | UTILITY LINES                 | \$ 0              | \$ 0              | \$ 0              | \$ 2,400          | \$ 0              |
| 303.00                  | VEHICLES/LARGE EQUIPMENT      | 411               | 500               | 500               | 407               | 500               |
| 313.00                  | COMPUTER/OFFICE EQUIPMENT     | 350               | 0                 | 0                 | 0                 | 0                 |
| 402.00                  | AUDITS/CONSULTANTS FEES       | 0                 | 0                 | 0                 | 234               | 0                 |
| 402.80                  | SPECIAL SERVICES              | 514               | 2,000             | 11,000            | 1,987             | 7,000             |
| 403.00                  | TELEPHONE                     | 34,155            | 35,052            | 35,052            | 33,431            | 37,716            |
| 403.10                  | TELEPHONE-WASH COUNTY         | 12,166            | 12,048            | 12,048            | 12,048            | 13,700            |
| 408.10                  | RENTALS/LEASES-FLEET          | 125               | 200               | 200               | 75                | 1,200             |
| 424.00                  | SERVICE CONTRACTS             | 131,492           | 137,405           | 137,405           | 138,350           | 146,305           |
| 424.10                  | SERVICE CONTRACTS-WASH COUNTY | 1,875             | 6,200             | 6,200             | 1,875             | 11,475            |
| 812.00                  | OFFICE FURN/EQUIPMENT         | 22,452            | 0                 | 0                 | 0                 | 0                 |
| 901.00                  | LIAB/CASUALTY INSURANCE       | 199               | 225               | 225               | 228               | 225               |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE     | 9,962             | 20,000            | 11,000            | 7,000             | 20,000            |
| 908.10                  | MILEAGE                       | 652               | 700               | 700               | 543               | 700               |
| 999.00                  | WASHINGTON COUNTY REIMB       | (29,075)          | (27,700)          | (27,700)          | (27,700)          | (27,700)          |
| <b>TOTAL DEPARTMENT</b> |                               | <b>\$ 548,210</b> | <b>\$ 593,606</b> | <b>\$ 593,606</b> | <b>\$ 539,573</b> | <b>\$ 612,204</b> |

\* REVISED ANNUAL ESTIMATE

**DEPT 100 - NON-DEPT DIRECT**

**LINE ITEM DETAIL**

| ACCT                         | DESCRIPTION                   | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                              |                               |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 306.00                       | DECORATIVE LIGHTS/POLES       | \$ 1,724          | \$ 5,000          | \$ 5,000          | \$ 5,000          | \$ 5,000          |
| 401.10                       | ELECTRICAL-STREET LIGHTS      | 105,203           | 97,470            | 97,470            | 110,108           | 100,514           |
| 401.16                       | ELECTRIC-210 N PARK BLDG      | 705               | 0                 | 0                 | 0                 | 0                 |
| 402.00                       | AUDITS/CONSULTANT FEES        | 1,588             | 0                 | 0                 | 2,350             | 0                 |
| 402.90                       | TAX APPRAISAL DISTRICT COSTS  | 93,311            | 82,145            | 93,411            | 93,412            | 102,685           |
| 405.16                       | WATER-210 N PARK BLDG         | 1,384             | 0                 | 0                 | 76                | 0                 |
| 450.00                       | OTHER SERVICES <sup>1</sup>   | 128,568           | 0                 | 0                 | 0                 | 0                 |
| 715.00                       | OTHER CAPITAL                 | 11,902            | 0                 | 0                 | 0                 | 0                 |
| 801.00                       | LAND                          | 600               | 0                 | 75,526            | 75,526            | 0                 |
| 926.00                       | WASH CO HEALTHY LIVING        | 40,000            | 40,000            | 40,000            | 40,000            | 41,200            |
| 932.05                       | MISSION BRENHAM               | 500               | 900               | 900               | 900               | 927               |
| 932.10                       | BOYS & GIRLS CLUB - PROGRAM   | 30,000            | 30,000            | 30,000            | 30,000            | 30,900            |
| 932.11                       | BOYS & GIRLS CLUB - UTILITIES | 23,807            | 27,000            | 27,000            | 27,000            | 27,000            |
| 932.12                       | BOYS & GIRLS CLUB - INSURANCE | 1,640             | 1,885             | 1,885             | 1,734             | 1,800             |
| 932.13                       | BOY & GIRLS CLUB - MOWING     | 0                 | 1,920             | 1,920             | 1,920             | 2,000             |
| 932.15                       | FREEDOM HILL-PROGRAM          | 7,250             | 7,200             | 7,200             | 7,200             | 7,416             |
| 932.30                       | FAITH MISSION                 | 16,000            | 16,000            | 16,000            | 16,000            | 16,480            |
| 932.70                       | JOB PARTNERSHIP OF WASH CO    | 750               | 750               | 750               | 750               | 750               |
| 934.00                       | HERITAGE MUSEUM-UTILITIES     | 9,833             | 10,000            | 10,000            | 10,000            | 10,000            |
| 934.01                       | HERITAGE MUSEUM-INSURANCE     | 904               | 1,040             | 1,040             | 955               | 1,050             |
| 964.00                       | HOSPICE BRENHAM               | 10,000            | 10,000            | 10,000            | 10,000            | 10,300            |
| <b>TOTAL NON-DEPT DIRECT</b> |                               | <b>\$ 485,669</b> | <b>\$ 331,310</b> | <b>\$ 418,102</b> | <b>\$ 432,931</b> | <b>\$ 358,022</b> |
| COMMUNITY SERVICES TOTAL     |                               | 140,684           | 146,695           | 146,695           | 146,459           | 149,823           |

\* REVISED ANNUAL ESTIMATE

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

**DEPT 110 - NON-DEPT MISC**

**LINE ITEM DETAIL**

| ACCT                       | DESCRIPTION                 | ACTUAL<br>2013   | BUDGET           |                  | RAE*<br>2014     | BUDGET<br>2015   |
|----------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|
|                            |                             |                  | ORIGINAL<br>2014 | AMENDED<br>2014  |                  |                  |
| 402.00                     | AUDIT/CONSULTANT FEES       | \$ 0             | \$ 10,000        | \$ 10,000        | \$ 0             | \$ 0             |
| 903.00                     | UNCOLLECTABLE ACCOUNTS      | (428)            | 0                | 0                | 1,651            | 0                |
| 906.00                     | INVENTORY ADJUSTMENTS       | 3,457            | 0                | 0                | 4,643            | 0                |
| 941.00                     | MEDICAL CLAIMS              | 0                | 25,000           | 25,000           | 972              | 0                |
| 943.00                     | MEDICAL INS PREMIUMS/FEES   | 0                | 15,000           | 15,000           | 15,784           | 17,500           |
| 950.00                     | OTHER SUNDRY                | 12,460           | 0                | 0                | 10,946           | 11,000           |
| 960.00                     | WELLNESS PROGRAM            | 0                | 17,000           | 17,000           | 5,004            | 5,000            |
| 970.00                     | EMPLOYEE ASSISTANCE PROGRAM | 0                | 7,686            | 7,686            | 7,686            | 7,686            |
| <b>TOTAL NON-DEPT MISC</b> |                             | <b>\$ 15,489</b> | <b>\$ 74,686</b> | <b>\$ 74,686</b> | <b>\$ 46,686</b> | <b>\$ 41,186</b> |

\* REVISED ANNUAL ESTIMATE

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

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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.

### **POLICE DEPARTMENT FUND**

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

### **MOTORCYCLE/PD EQUIPMENT FUND**

This fund is used to account for revenues specifically designated for police motorcycles and other police department equipment.

### **PUBLIC SAFETY GRANT FUND**

This fund is used to account for grant revenues for public safety training.

### **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**

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|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                   |                |                  |                 |              |                |
| DONATIONS/CONTRIBUTIONS           | \$ 1,000       | \$ 1,000         | \$ 1,000        | \$ 1,000     | \$ 1,000       |
| TOTAL REVENUES                    | 1,000          | 1,000            | 1,000           | 1,000        | 1,000          |
| <b>TOTAL OPERATING RESOURCES</b>  | 1,000          | 1,000            | 1,000           | 1,000        | 1,000          |
| <b>EXPENDITURES</b>               |                |                  |                 |              |                |
| OTHER CAPITAL                     | 0              | 5,000            | 5,000           | 0            | 5,000          |
| TOTAL EXPENDITURES                | 0              | 5,000            | 5,000           | 0            | 5,000          |
| <b>TOTAL USES OF OP RESOURCES</b> | 0              | 5,000            | 5,000           | 0            | 5,000          |
| <b>NET REVENUES</b>               | 1,000          | (4,000)          | (4,000)         | 1,000        | (4,000)        |
| <b>FUND BALANCE</b>               | 11,193         | 7,193            | 7,193           | 12,193       | 8,193          |

\* REVISED ANNUAL ESTIMATE

**FUND 222 - POLICE DEPARTMENT GRANT FUND SUMMARY**

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|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                   |                |                  |                 |              |                |
| GRANT REVENUES                    | \$ 0           | \$ 0             | \$ 0            | \$ 2,683     | \$ 36,270      |
| TOTAL REVENUES                    | 0              | 0                | 0               | 2,683        | 36,270         |
| <b>TOTAL OPERATING RESOURCES</b>  | 0              | 0                | 0               | 2,683        | 36,270         |
| <b>EXPENDITURES</b>               |                |                  |                 |              |                |
| PERSONNEL                         | 0              | 0                | 0               | 0            | 36,270         |
| EDUCATIONAL                       | 0              | 0                | 0               | 2,683        | 0              |
| TOTAL EXPENDITURES                | 0              | 0                | 0               | 2,683        | 36,270         |
| <b>TOTAL USES OF OP RESOURCES</b> | 0              | 0                | 0               | 2,683        | 36,270         |
| <b>NET REVENUES</b>               | 0              | 0                | 0               | 0            | 0              |
| <b>FUND BALANCE</b>               | 0              | 0                | 0               | 0            | 0              |

\* REVISED ANNUAL ESTIMATE

**FUND 225 - MOTORCYCLE/POLICE EQUIPMENT FUND SUMMARY**

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|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                   |                |                  |                 |              |                |
| GRANT REVENUES                    | \$ 1,787       | \$ 0             | \$ 0            | \$ 3,000     | \$ 3,000       |
| TOTAL REVENUES                    | 1,787          | 0                | 0               | 3,000        | 3,000          |
| <b>TOTAL OPERATING RESOURCES</b>  | 1,787          | 0                | 0               | 3,000        | 3,000          |
| <b>EXPENDITURES</b>               |                |                  |                 |              |                |
| CLOTHING/PERS PROTECTIVE EQUIP    | 1,787          | 0                | 0               | 3,000        | 3,000          |
| TOTAL EXPENDITURES                | 1,787          | 0                | 0               | 3,000        | 3,000          |
| <b>TOTAL USES OF OP RESOURCES</b> | 1,787          | 0                | 0               | 3,000        | 3,000          |
| <b>NET REVENUES</b>               | 0              | 0                | 0               | 0            | 0              |
| <b>FUND BALANCE</b>               | 0              | 0                | 0               | 0            | 0              |

\* REVISED ANNUAL ESTIMATE



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

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|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                   |                |                  |                 |              |                |
| GRANT REVENUES                    | \$ 0           | \$ 0             | \$ 0            | \$ 3,448     | \$ 3,500       |
| TOTAL REVENUES                    | 0              | 0                | 0               | 3,448        | 3,500          |
| <b>TOTAL OPERATING RESOURCES</b>  | 0              | 0                | 0               | 3,448        | 3,500          |
| <b>EXPENDITURES</b>               |                |                  |                 |              |                |
| POLICE DEPT PERSONNEL             | 7,151          | 0                | 0               | 4,000        | 2,800          |
| FIRE DEPT TRAINING                | 0              | 0                | 0               | 476          | 500            |
| TOTAL EXPENDITURES                | 7,151          | 0                | 0               | 4,476        | 3,300          |
| <b>TOTAL USES OF OP RESOURCES</b> | 7,151          | 0                | 0               | 4,476        | 3,300          |
| <b>NET REVENUES</b>               | (7,151)        | 0                | 0               | (1,028)      | 200            |
| <b>FUND BALANCE</b>               | 2,391          | 2,391            | 2,391           | 1,363        | 1,563          |

\* REVISED ANNUAL ESTIMATE

## FUND 232 - DONATIONS FUND SUMMARY

|                                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014   | BUDGET<br>2015   |
|------------------------------------|----------------|------------------|-----------------|----------------|------------------|
|                                    |                | ORIGINAL<br>2014 | AMENDED<br>2014 |                |                  |
| <b>DONATIONS/REVENUES</b>          |                |                  |                 |                |                  |
| INTEREST EARNED (LIBRARY)          | \$ 137         | \$ 120           | \$ 120          | \$ 50          | \$ 50            |
| DOWNTOWN IMPROVEMENTS              | 2,383          | 20,000           | 20,000          | 150            | 5,000            |
| PARKS DEPT                         | 2,400          | 0                | 0               | 0              | 0                |
| LIBRARY                            | 6,095          | 10,000           | 10,000          | 1,800          | 70,000           |
| AQUATICS                           | 6,000          | 5,000            | 5,000           | 1,000          | 1,000            |
| POLICE DEPT                        | 35,864         | 9,000            | 9,000           | 9,000          | 10,000           |
| ANIMAL SHELTER                     | 14,982         | 15,000           | 15,000          | 5,000          | 5,000            |
| ANIMAL SHELTER CAPITAL             | 0              | 0                | 550,000         | 550,000        | 363,480          |
| <b>TOTAL REVENUES</b>              | <b>67,861</b>  | <b>59,120</b>    | <b>609,120</b>  | <b>567,000</b> | <b>454,530</b>   |
| <b>OTHER SOURCES</b>               |                |                  |                 |                |                  |
| TRANSFER-IN GENERAL FUND           | 12,250         | 0                | 0               | 0              | 0                |
| <b>TOTAL OTHER SOURCES</b>         | <b>12,250</b>  | <b>0</b>         | <b>0</b>        | <b>0</b>       | <b>0</b>         |
| <b>TOTAL OPERATING RESOURCES</b>   | <b>80,111</b>  | <b>59,120</b>    | <b>609,120</b>  | <b>567,000</b> | <b>454,530</b>   |
| <b>EXPENDITURES</b>                |                |                  |                 |                |                  |
| DOWNTOWN IMPROVEMENTS              | 3,197          | 20,000           | 20,000          | 0              | 20,000           |
| PARKS DEPT                         | 3,170          | 0                | 0               | 1,000          | 600              |
| RECREATION DEPT                    | 4,677          | 1,000            | 1,000           | 500            | 0                |
| AQUATICS                           | 4,438          | 1,000            | 1,000           | 2,000          | 1,000            |
| FIRE DEPT                          | 0              | 1,000            | 1,000           | 0              | 1,000            |
| POLICE DEPT                        | 2,195          | 9,000            | 9,000           | 11,171         | 1,000            |
| K-9 UNIT                           | 1,735          | 1,000            | 1,000           | 2,800          | 2,000            |
| ANIMAL SHELTER                     | 0              | 0                | 0               | 1,591          | 1,000            |
| LIBRARY                            | 23,907         | 5,000            | 5,000           | 0              | 0                |
| MAIN ST INCENTIVE GRANT            | 0              | 300              | 300             | 2,000          | 2,000            |
| OTHER                              | 0              | 0                | 0               | 0              | 0                |
| <b>TOTAL EXPENDITURES</b>          | <b>43,319</b>  | <b>38,300</b>    | <b>38,300</b>   | <b>21,062</b>  | <b>28,600</b>    |
| <b>OTHER USES</b>                  |                |                  |                 |                |                  |
| TRANSFER-OUT 2014 CAPITAL PROJECTS | 0              | 0                | 0               | 0              | 1,224,139        |
| <b>TOTAL OTHER USES</b>            | <b>0</b>       | <b>0</b>         | <b>0</b>        | <b>0</b>       | <b>1,224,139</b> |
| <b>TOTAL USES OF OP RESOURCES</b>  | <b>43,319</b>  | <b>38,300</b>    | <b>38,300</b>   | <b>21,062</b>  | <b>1,252,739</b> |
| <b>NET REVENUES</b>                | <b>36,792</b>  | <b>20,820</b>    | <b>570,820</b>  | <b>545,938</b> | <b>(798,209)</b> |
| <b>FUND BALANCE</b>                | <b>318,053</b> | <b>338,873</b>   | <b>888,873</b>  | <b>863,991</b> | <b>65,782</b>    |

\* REVISED ANNUAL ESTIMATE

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

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|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                   |                |                  |                 |              |                |
| GRANT REVENUES                    | \$ 1,860       | \$ 1,000         | \$ 1,000        | \$ 1,000     | \$ 1,000       |
| TOTAL REVENUES                    | 1,860          | 1,000            | 1,000           | 1,000        | 1,000          |
| <b>TOTAL OPERATING RESOURCES</b>  | 1,860          | 1,000            | 1,000           | 1,000        | 1,000          |
| <b>EXPENDITURES</b>               |                |                  |                 |              |                |
| SUPPLIES                          | 1,860          | 1,000            | 1,000           | 1,000        | 1,000          |
| TOTAL EXPENDITURES                | 1,860          | 1,000            | 1,000           | 1,000        | 1,000          |
| <b>TOTAL USES OF OP RESOURCES</b> | 1,860          | 1,000            | 1,000           | 1,000        | 1,000          |
| <b>NET REVENUE</b>                | 0              | 0                | 0               | 0            | 0              |
| <b>FUND BALANCE</b>               | 0              | 0                | 0               | 0            | 0              |

\* REVISED ANNUAL ESTIMATE

**FUND 236 - EQUIPMENT FUND SUMMARY**

|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                   |                |                  |                 |              |                |
| OTHER REVENUE                     | \$ 17,557      | \$ 0             | \$ 0            | \$ 0         | \$ 0           |
| TOTAL REVENUES                    | 17,557         | 0                | 0               | 0            | 0              |
| <b>TRANSFERS-IN GENERAL FUND</b>  | 377,937        | 503,522          | 541,971         | 531,618      | 585,600        |
| <b>TOTAL OPERATING RESOURCES</b>  | 395,494        | 503,522          | 541,971         | 531,618      | 585,600        |
| <b>EXPENDITURES</b>               |                |                  |                 |              |                |
| COMPUTER SUPPLIES-DEVEL SVCS      | 0              | 7,500            | 7,500           | 8,298        | 0              |
| COMPUTER SUPPLIES-LIBRARY         | 0              | 14,000           | 14,000          | 6,568        | 0              |
| COMPUTER SUPPLIES-IT              | 27,557         | 0                | 0               | 0            | 0              |
| BUILDINGS/BLDG IMPROV-FIRE        | 0              | 34,480           | 0               | 0            | 0              |
| MACHINERY/EQUIPMENT-MAINT         | 10,851         | 0                | 0               | 0            | 14,000         |
| OTHER CAPITAL-MAIN ST WF PROG     | 0              | 0                | 0               | 0            | 20,000         |
| OTHER CAPITAL-LIBRARY             | 0              | 30,042           | 30,042          | 0            | 0              |
| BUILDINGS/BUILDING IMPROVEMENT    | 0              | 51,000           | 51,000          | 53,298       | 68,000         |
| BUILDING/BLDG IMPRV-FIRE          | 0              | 0                | 34,480          | 6,300        | 72,721         |
| MACHINERY/EQUIPMENT-STREE         | 0              | 50,000           | 50,000          | 49,556       | 0              |
| MACHINERY/EQUIPMENT-PARKS         | 0              | 19,500           | 19,500          | 14,023       | 0              |
| OFFICE FURN/EQUIP-IT DEPT         | 0              | 0                | 0               | 0            | 69,500         |
| VEHICLES/LG EQUIP-PURCH/WHSE      | 0              | 40,000           | 40,000          | 37,134       | 0              |
| VEHICLES-STREET DEPT              | 104,048        | 0                | 0               | 0            | 32,000         |
| VEHICLES/LARGE EQUIPMENT-PARKS    | 0              | 44,500           | 44,500          | 44,495       | 54,000         |
| VEHICLES-POLICE DEPT              | 193,951        | 212,500          | 250,949         | 253,725      | 245,000        |
| VEHICLES-FIRE DEPT                | 0              | 0                | 0               | 0            | 36,100         |
| VEHICLES-ANIMAL CONTROL           | 23,466         | 0                | 0               | 0            | 32,500         |
| OTHER CAPITAL-POLICE              | 35,620         | 0                | 0               | 0            | 0              |
| TOTAL EXPENDITURES                | 395,494        | 503,522          | 541,971         | 473,397      | 643,821        |
| <b>TOTAL USES OF OP RESOURCES</b> | 395,494        | 503,522          | 541,971         | 473,397      | 643,821        |
| <b>NET REVENUES</b>               | 0              | 0                | 0               | 58,221       | (58,221)       |
| <b>FUND BALANCE</b>               | 0              | 0                | 0               | 58,221       | 0              |

FUNDING FOR ANY OF THE FOLLOWING ITEMS:

|  |                |
|--|----------------|
| REPLACE 4 PATROL AND 2 ADMIN VEHICLES - POLICE | 245,000        |
| REPLACE CITY HALL HVAC - MAINTENANCE           | 68,000         |
| GENIE AWP 405 LIFT - MAINTENANCE               | 14,000         |
| NEW TAHOE - FIRE                               | 36,100         |
| NEW FLOORING AT STATION #1 - FIRE              | 14,500         |
| NETWORK SWITCH REPLACEMENT (PART 1) - IT       | 35,000         |
| COMMUNICATIONS SYSTEM UPGRADE - IT             | 34,500         |
| NEW PICKUP TRUCK - ANIMAL CONTROL/SHELTER      | 32,500         |
| 1 TON FLATBED TRUCK - STREETS                  | 32,000         |
| 6' REEL MOWER - PARKS                          | 30,000         |
| 6' MULCHING MOWER - PARKS                      | 24,000         |
| WAYFINDING PROGRAM DESIGN - MAIN STREET        | 20,000         |
|  | <u>585,600</u> |

\* REVISED ANNUAL ESTIMATE

## DEBT SERVICE FUND OVERVIEW

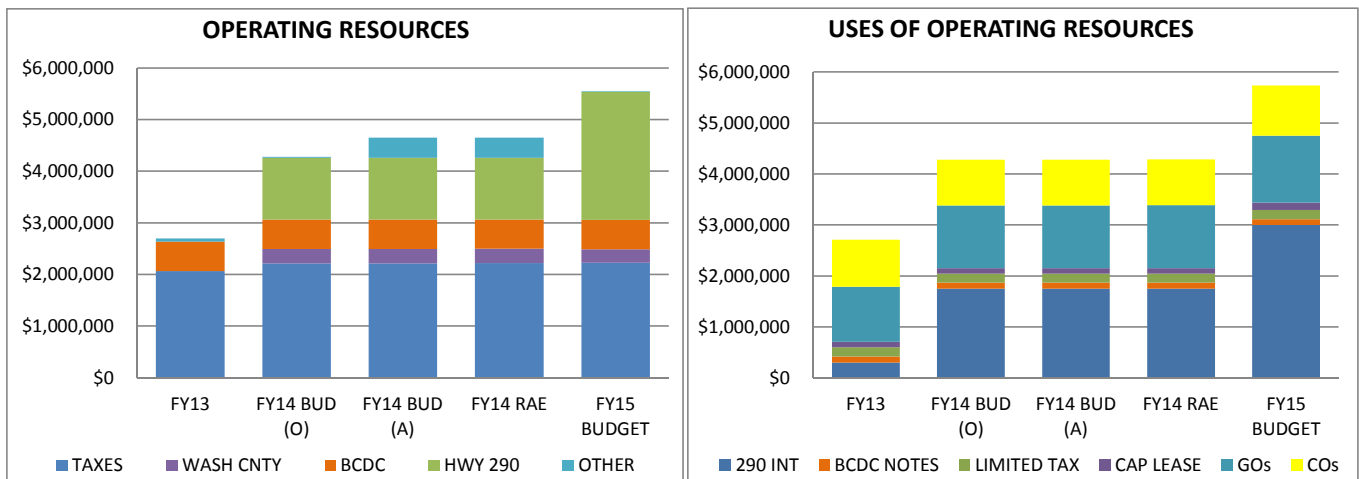
The Debt Service Fund is a governmental fund used to accumulate monies for the payment of principal, interest and related costs on long-term general obligation debt and capital leases.

### OPERATING RESOURCES

Projected operating resources are estimated at \$5,551,336 for FY15. The interlocal reimbursement for the 290 Pass Thru Toll annual debt service payment brings in 44.7% of the revenues, making it the largest income stream. Another primary operating resource is taxes, which make up 40.2% of revenues.

#### 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 FY15 and the City decided to decrease the current I&S rate from \$0.2053 to \$0.2022 which covers interest and principal payments, including debt service on the issuance of \$1.5 million for the replacement of a fire engine and a ladder truck, \$1.5 million for library renovation/expansion, and \$1 million for the new animal shelter.



### USES OF OPERATING RESOURCES

Operating resources are used to cover debt service. The only new debt service payments for FY15 are for the issuance of \$1.5 million for the replacement of a fire engine and a ladder truck, \$1.5 million for the renovation and expansion of the library, and \$1 million for the new animal shelter. Per an interlocal agreement, Washington County reimburses the City for one-half the debt service payment, or \$259,400 for FY15, 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

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### 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, 2014

|                                    |                                     |
|------------------------------------|-------------------------------------|
| City of Brenham Charter Limit      | \$1.6500 per \$100 valuation        |
| Adopted O&M Tax Rate for 2014-2015 | <u>\$0.2890 per \$100 valuation</u> |
| Debt Limit Tax Rate per Charter    | \$1.3610 per \$100 valuation        |
| Adjusted Tax Base Valuations       | \$1,102,575,469                     |
| Debt Limit                         | \$15,006,052                        |
| Net Debt Applicable to Limit       | <u>2,889,809</u>                    |
| Legal Debt Margin                  | <u><u>\$12,116,243</u></u>          |

### WORKING CAPITAL

|                   | ACTUAL<br>2013  | BUDGET           |                 | RAE*<br>2014   | BUDGET<br>2015   |
|-------------------|-----------------|------------------|-----------------|----------------|------------------|
|                   |                 | ORIGINAL<br>2014 | AMENDED<br>2014 |                |                  |
| BEGINNING BALANCE | 199,181         | 185,850          | 185,850         | 185,850        | 552,887          |
| NET REVENUES      | (13,331)        | 0                | 371,359         | 367,037        | (185,680)        |
| ADJUSTMENTS       | 0               | 0                | 0               | 0              | 0                |
| SUBTOTAL          | <u>(13,331)</u> | <u>0</u>         | <u>371,359</u>  | <u>367,037</u> | <u>(185,680)</u> |
| ENDING BALANCE    | <u>185,850</u>  | <u>185,850</u>   | <u>557,209</u>  | <u>552,887</u> | <u>367,207</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   |
|------|--------------|-------------|-------------|-------------|-----------|----------------|-----------------|----------|-----------|
|      | SERIES 2009  | SERIES 2010 | SERIES 2011 | SERIES 2014 | SUBTOTAL  | 2010<br>BVWACS | 2014*<br>ZIPPER | SUBTOTAL | INTEREST  |
| 2015 | 1,028,394    | 13,415      | 213,909     | 48,952      | 1,304,670 | 104,816        | 39,500          | 144,316  | 518,800   |
| 2016 | 1,027,855    | 13,415      | 213,599     | 48,578      | 1,303,447 | 104,816        | 39,500          | 144,316  | 419,600   |
| 2017 | 1,029,188    | 13,415      | 211,679     | 49,579      | 1,303,861 | 52,408         | 39,500          | 91,908   | 316,600   |
| 2018 | 634,400      | 13,415      | 215,923     | 428,539     | 1,292,277 | -              | 39,500          | 39,500   | 209,400   |
| 2019 | -            | 13,415      | 214,908     | 468,316     | 696,639   | -              | 39,500          | 39,500   | 97,800    |
| 2020 | -            | 348,793     | 216,457     | 123,601     | 688,851   | -              | -               | -        | -         |
| 2021 | -            | -           | 215,342     | 485,517     | 700,859   | -              | -               | -        | -         |
| 2022 | -            | -           | 217,185     | -           | 217,185   | -              | -               | -        | -         |
| 2023 | -            | -           | 217,247     | -           | 217,247   | -              | -               | -        | -         |
|      | 3,719,837    | 415,868     | 1,936,249   | 1,653,082   | 7,725,036 | 262,039        | 197,500         | 459,539  | 1,562,200 |

| YEAR | CERTIFICATES OF OBLIGATION |             |             |           | LIMITED TAX NOTES |          |          | TOTAL        |            |
|------|----------------------------|-------------|-------------|-----------|-------------------|----------|----------|--------------|------------|
|      | SERIES 2006                | SERIES 2012 | SERIES 2014 | SUBTOTAL  | BCDC 2010         | STS 2011 | SUBTOTAL | DEBT SERVICE |            |
| 2015 | 599,918                    | 109,275     | 275,625     | 984,818   | 118,106           | 182,056  | 300,162  | 3,252,765    |            |
| 2016 | 606,325                    | 108,525     | 272,325     | 987,175   | 115,631           | 179,149  | 294,780  | 3,149,317    |            |
| 2017 | 611,944                    | 112,588     | 209,025     | 933,557   | 118,019           | 186,242  | 304,260  | 2,950,186    |            |
| 2018 | 611,775                    | 111,588     | 211,925     | 935,288   | -                 | 188,164  | 188,164  | 2,664,628    |            |
| 2019 | 716,015                    | 110,588     | 209,725     | 1,036,328 | -                 | -        | -        | 1,870,267    |            |
| 2020 | 715,527                    | 114,388     | 272,525     | 1,102,440 | -                 | -        | -        | 1,791,291    |            |
| 2021 | 724,251                    | 113,113     | 269,025     | 1,106,389 | -                 | -        | -        | 1,807,248    |            |
| 2022 | 736,793                    | 116,838     | 275,525     | 1,129,156 | -                 | -        | -        | 1,346,341    |            |
| 2023 | 742,956                    | 120,038     | 276,825     | 1,139,819 | -                 | -        | -        | 1,357,066    |            |
| 2024 | 747,937                    | 118,138     | 277,075     | 1,143,150 | -                 | -        | -        | 1,143,150    |            |
| 2025 | 756,736                    | 121,238     | 277,200     | 1,155,174 | -                 | -        | -        | 1,155,174    |            |
| 2026 | 769,156                    | 118,988     | 276,700     | 1,164,844 | -                 | -        | -        | 1,164,844    |            |
| 2027 | -                          | 121,738     | 280,550     | 402,288   | -                 | -        | -        | 402,288      |            |
| 2028 | -                          | 124,375     | 289,100     | 413,475   | -                 | -        | -        | 413,475      |            |
| 2029 | -                          | 121,625     | 287,200     | 408,825   | -                 | -        | -        | 408,825      |            |
| 2030 | -                          | 123,875     | 290,150     | 414,025   | -                 | -        | -        | 414,025      |            |
| 2031 | -                          | 126,000     | 292,800     | 418,800   | -                 | -        | -        | 418,800      |            |
| 2032 | -                          | 123,000     | 293,875     | 416,875   | -                 | -        | -        | 416,875      |            |
| 2033 | -                          | -           | 294,600     | 294,600   | -                 | -        | -        | 294,600      |            |
| 2034 | -                          | -           | 294,975     | 294,975   | -                 | -        | -        | 294,975      |            |
|      | 8,339,333                  | 2,115,913   | 5,426,750   | -         | 15,881,996        | 351,756  | 735,609  | 1,087,365    | 26,716,136 |

\*2014 CAPITAL LEASE COST IS ONLY AN ESTIMATE

**FUND 118 - DEBT SERVICE FUND SUMMARY**

|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014  | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|---------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |               |                |
| <b>REVENUES</b>                   |                |                  |                 |               |                |
| TAX REVENUES                      | \$ 2,065,634   | \$ 2,218,407     | \$ 2,218,407    | \$ 2,221,436  | \$ 2,229,408   |
| PENALTY/INTEREST                  | 20,151         | 18,212           | 18,212          | 20,000        | 12,610         |
| WASHINGTON CTY                    | 0              | 277,325          | 277,325         | 277,325       | 259,400        |
| INTEREST EARNED                   | 894            | 1,200            | 1,200           | 465           | 600            |
| TOTAL REVENUES                    | 2,086,678      | 2,515,144        | 2,515,144       | 2,519,226     | 2,502,018      |
| <b>OTHER SOURCES</b>              |                |                  |                 |               |                |
| TRANSFER-IN GENERAL FUND          | 44,157         | 0                | 371,359         | 371,359       | 0              |
| TRANSFER-IN BCDC                  | 570,326        | 569,110          | 569,110         | 569,110       | 569,318        |
| TRANSFER-IN HWY 290 PTT           | 0              | 1,195,000        | 1,195,000       | 1,195,000     | 2,480,000      |
| TOTAL OTHER SOURCES               | 614,483        | 1,764,110        | 2,135,469       | 2,135,469     | 3,049,318      |
| <b>TOTAL OPERATING RESOURCES</b>  | 2,701,161      | 4,279,254        | 4,650,613       | 4,654,695     | 5,551,336      |
| <b>EXPENDITURES</b>               |                |                  |                 |               |                |
| BOND PAYING AGENT FEES            | 1,800          | 4,000            | 4,000           | 11,815        | 4,250          |
| CAPITAL LEASES                    | 104,816        | 104,816          | 104,816         | 104,816       | 144,316        |
| CO BONDS                          | 923,047        | 896,194          | 896,194         | 896,493       | 984,818        |
| GO REFUNDING                      | 774,170        | 767,593          | 767,593         | 767,883       | 1,077,346      |
| BCDC NOTES                        | 117,406        | 120,306          | 120,306         | 120,306       | 118,106        |
| 2010 REFUNDING                    | 230,916        | 237,734          | 237,734         | 237,734       | 13,415         |
| 2011 REFUNDING                    | 74,996         | 219,084          | 219,084         | 219,084       | 213,909        |
| 10 HWY 290 INTEREST               | 304,652        | 1,749,650        | 1,749,650       | 1,749,650     | 2,998,800      |
| 11 TAX ANTICIP NOTE STS           | 182,691        | 179,877          | 179,877         | 179,877       | 182,056        |
| TOTAL EXPENDITURES                | 2,714,493      | 4,279,254        | 4,279,254       | 4,287,658     | 5,737,016      |
| <b>TOTAL USES OF OP RESOURCES</b> | 2,714,493      | 4,279,254        | 4,279,254       | 4,287,658     | 5,737,016      |
| <b>NET REVENUES</b>               | (13,331)       | 0                | 371,359         | 367,037       | (185,680)      |
| <b>FUND BALANCE</b>               | 185,850        | 185,850          | 557,209         | 552,887       | 367,207        |
| <b>CERTIFIED VALUATIONS</b>       | 1,029,487,756  | 1,080,568,292    | 1,080,568,292   | 1,080,568,292 | 1,102,575,469  |
| <b>I&amp;S RATE</b>               | \$0.2012       | \$0.2053         | \$0.2053        | \$0.2053      | \$0.2022       |

\* REVISED ANNUAL ESTIMATE



**DEBT SERVICE FUND**

**LINE ITEM DETAIL**

|                                       | ACTUAL<br>2013   | BUDGET             |                    | RAE*<br>2014       | BUDGET<br>2015     |
|---------------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|
|                                       |                  | ORIGINAL<br>2014   | AMENDED<br>2014    |                    |                    |
| <b>REVENUES</b>                       |                  |                    |                    |                    |                    |
| 130.00 PENALTY/INTEREST               | \$ 20,151        | \$ 18,212          | \$ 18,212          | \$ 20,000          | \$ 12,610          |
| 183.00 TAX REVENUES                   | 2,065,634        | 2,218,407          | 2,218,407          | 2,221,436          | 2,229,408          |
| 184.00 WASHINGTON CTY                 | 0                | 277,325            | 277,325            | 277,325            | 259,400            |
| 513.00 INTEREST EARNED                | 894              | 1,200              | 1,200              | 465                | 600                |
| <b>TOTAL REVENUES</b>                 | <b>2,086,678</b> | <b>2,515,144</b>   | <b>2,515,144</b>   | <b>2,519,226</b>   | <b>2,502,018</b>   |
| <b>EXPENDITURES</b>                   |                  |                    |                    |                    |                    |
| 421.00 BOND PAYING AGENT FEES         | 1,800            | 4,000              | 4,000              | 11,815             | 4,250              |
| 860.34 2006 COB D/S PRINCIPAL         | 400,000          | 415,000            | 415,000            | 415,000            | 345,000            |
| 860.35 2006 COB D/S INTEREST          | 287,029          | 271,269            | 271,269            | 271,269            | 254,918            |
| 860.45 2010 CAPITAL LEASE PRIN-BVWACS | 91,749           | 94,823             | 94,823             | 94,823             | 98,000             |
| 860.46 2010 CAPITAL LEASE INT-BVWACS  | 13,067           | 9,993              | 9,993              | 9,993              | 6,816              |
| 860.45 2014 CAPITAL LEASE PRIN-ZIPPER | 0                | 0                  | 0                  | 0                  | 31,000             |
| 860.46 2014 CAPITAL LEASE INT-ZIPPER  | 0                | 0                  | 0                  | 0                  | 8,500              |
| 860.62 2007 PRINCIPAL-GO REFUNDING    | 8,247            | 8,247              | 8,247              | 8,247              | 0                  |
| 860.63 2007 INTEREST-GO REFUNDING     | 58,956           | 58,627             | 58,627             | 29,478             | 0                  |
| 860.64 2009 GO REF PRINCIPAL          | 505,883          | 515,587            | 515,587            | 515,587            | 905,467            |
| 860.65 2009 GO REF INTEREST           | 201,084          | 185,132            | 185,132            | 185,132            | 122,927            |
| 860.66 2010 PTT D/S PRINCIPAL-HWY 290 | 0                | 1,195,000          | 1,195,000          | 1,195,000          | 2,480,000          |
| 860.67 2010 LTD TAX NOTE PRIN         | 105,000          | 110,000            | 110,000            | 110,000            | 110,000            |
| 860.68 2010 LTD TAX NOTE INT          | 12,406           | 10,306             | 10,306             | 10,306             | 8,106              |
| 860.69 2010 PTT D/S INTEREST-HWY 290  | 304,652          | 554,650            | 554,650            | 554,650            | 518,800            |
| 860.72 2010 REF D/S PRINCIPAL         | 208,924          | 219,920            | 219,920            | 219,920            | 0                  |
| 860.73 2010 REF D/S INTEREST          | 21,992           | 17,814             | 17,814             | 17,814             | 13,415             |
| 860.74 2011 REF D/S PRINCIPAL         | 57,567           | 189,564            | 189,564            | 189,564            | 170,390            |
| 860.75 2011 REF D/S INTEREST          | 17,429           | 29,520             | 29,520             | 29,520             | 43,519             |
| 860.76 2011 TAX ANT NOTES PRINCIPAL   | 165,000          | 165,000            | 165,000            | 165,000            | 170,000            |
| 860.77 2011 TAX ANT NOTES INTEREST    | 17,691           | 14,877             | 14,877             | 14,877             | 12,056             |
| 860.78 2012 COB D/S PRINCIPAL         | 65,000           | 65,000             | 65,000             | 65,000             | 75,000             |
| 860.79 2012 COB D/S INTEREST          | 23,223           | 34,925             | 34,925             | 34,925             | 34,275             |
| 860.82 2014 COB D/S PRINCIPAL         | 0                | 90,000             | 90,000             | 90,000             | 165,000            |
| 860.83 2014 COB D/S INTEREST          | 0                | 20,000             | 20,000             | 20,299             | 110,625            |
| 860.84 2014 GO REF D/S PRINCIPAL      | 0                | 0                  | 0                  | 21,992             | 17,869             |
| 860.85 2014 GO REF D/S INTEREST       | 0                | 0                  | 0                  | 7,447              | 31,083             |
| 860.90 2002 COB D/S PRINCIPAL         | 142,273          | 0                  | 0                  | 0                  | 0                  |
| 860.91 2002 COB D/S INTEREST          | 5,522            | 0                  | 0                  | 0                  | 0                  |
| <b>TOTAL EXPENDITURES</b>             | <b>2,714,493</b> | <b>4,279,254</b>   | <b>4,279,254</b>   | <b>4,287,658</b>   | <b>5,737,016</b>   |
| <b>REVENUES BEFORE TRANSFERS</b>      | <b>(627,814)</b> | <b>(1,764,110)</b> | <b>(1,764,110)</b> | <b>(1,768,432)</b> | <b>(3,234,998)</b> |
| <b>TRANSFERS IN (OUT)</b>             |                  |                    |                    |                    |                    |
| 601.00 TRANSFER-IN GENERAL FUND       | 44,157           | 0                  | 371,359            | 371,359            | 0                  |
| 602.50 TRANSFER-IN BCDC               | 437,633          | 449,232            | 449,232            | 449,232            | 506,164            |
| 602.51 TRANSFER-IN BCDC INTEREST      | 132,693          | 119,878            | 119,878            | 119,878            | 63,154             |
| 602.90 TRANSFER-IN HWY 290 PTT        | 0                | 1,195,000          | 1,195,000          | 1,195,000          | 2,480,000          |
| <b>TOTAL TRANSFER IN (OUT)</b>        | <b>614,483</b>   | <b>1,764,110</b>   | <b>2,135,469</b>   | <b>2,135,469</b>   | <b>3,049,318</b>   |
| <b>REVENUES AFTER TRANSFERS</b>       | <b>(13,331)</b>  | <b>0</b>           | <b>371,359</b>     | <b>367,037</b>     | <b>(185,680)</b>   |

\* REVISED ANNUAL ESTIMATE



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## **OTHER GOVERNMENTAL FUNDS OVERVIEW**

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Other governmental funds are groups into special revenue funds and capital project funds. There are individual budgets for four special revenue funds and six 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 the 7% occupancy tax assessed and collected by Washington County on hotel and motel occupants in Washington County and outside the Brenham city limits which is transferred to the City to fund approved budgeted items. 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.

**CAPITAL LEASES FUND**

This fund is used to account for capital lease proceeds and capital lease expenditures.

**2014 CAPITAL PROJECTS FUND**

This fund is used to account for proceeds and expenditures for the approved 2014 Bond projects.

**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<br>2013 | BUDGET           |                 | RAE*<br>2014   | BUDGET<br>2015  |
|-----------------------------------|----------------|------------------|-----------------|----------------|-----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |                |                 |
| <b>REVENUES</b>                   |                |                  |                 |                |                 |
| HOTEL/MOTEL OCCUPANCY TAX         | \$ 564,831     | \$ 510,000       | \$ 581,500      | \$ 567,100     | \$ 575,000      |
| INTEREST INCOME                   | 94             | 40               | 40              | 100            | 100             |
| MISCELLANEOUS REVENUES            | 0              | 0                | 0               | 3,851          | 0               |
| <b>TOTAL REVENUES</b>             | <b>564,925</b> | <b>510,040</b>   | <b>581,540</b>  | <b>571,051</b> | <b>575,100</b>  |
| <b>TOTAL OPERATING RESOURCES</b>  | <b>564,925</b> | <b>510,040</b>   | <b>581,540</b>  | <b>571,051</b> | <b>575,100</b>  |
| <b>EXPENDITURES</b>               |                |                  |                 |                |                 |
| BRENNHAM HERITAGE MUSEUM          | 2,200          | 0                | 0               | 0              | 15,000          |
| BURTON HERITAGE SOCIETY           | 0              | 1,700            | 1,700           | 1,700          | 0               |
| CHAPPELL HILL HISTORICAL          | 5,000          | 5,000            | 5,000           | 5,000          | 7,000           |
| MAIFEST ASSOCIATION               | 4,300          | 6,000            | 6,000           | 6,000          | 10,400          |
| WASH CO CC CVB-ADMIN              | 157,500        | 162,464          | 162,464         | 162,464        | 172,900         |
| WASHINGTON ON THE BRAZOS          | 17,000         | 14,505           | 14,505          | 14,505         | 20,000          |
| CONTINGENCY                       | 0              | 205              | 205             | 0              | 0               |
| UNITY THEATER                     | 7,500          | 8,650            | 8,650           | 8,650          | 9,600           |
| MAIN STREET BRENNHAM              | 16,061         | 15,500           | 15,500          | 15,175         | 0               |
| WASH CO CC CVB-PROMO/ADV          | 135,784        | 171,016          | 226,016         | 226,016        | 222,825         |
| HERITAGE SOCIETY OF WC            | 6,000          | 7,500            | 7,500           | 7,500          | 0               |
| FRIENDSHIP QUILT GUILD            | 0              | 0                | 500             | 500            | 0               |
| BUILTA HANKINS MGMT LLC           | 0              | 0                | 0               | 0              | 1,000           |
| INDEPENDENCE HISTORICAL           | 4,500          | 5,000            | 5,000           | 5,000          | 5,000           |
| BURTON COTTON GIN FESTIVAL        | 4,500          | 5,000            | 5,000           | 5,000          | 0               |
| SIMON CENTER                      | 45,000         | 45,000           | 45,000          | 45,000         | 45,000          |
| BRENNHAM HOTEL ASSOCIATION        | 6,150          | 9,500            | 9,500           | 9,500          | 20,000          |
| <b>TOTAL EXPENDITURES</b>         | <b>411,495</b> | <b>457,040</b>   | <b>512,540</b>  | <b>512,010</b> | <b>528,725</b>  |
| <b>OTHER USES</b>                 |                |                  |                 |                |                 |
| TRANSFERS-OUT GENERAL FUND        | 60,000         | 53,000           | 69,000          | 69,000         | 74,527          |
| <b>TOTAL OTHER USES</b>           | <b>60,000</b>  | <b>53,000</b>    | <b>69,000</b>   | <b>69,000</b>  | <b>74,527</b>   |
| <b>TOTAL USES OF OP RESOURCES</b> | <b>471,495</b> | <b>510,040</b>   | <b>581,540</b>  | <b>581,010</b> | <b>603,252</b>  |
| <b>NET REVENUES</b>               | <b>93,430</b>  | <b>0</b>         | <b>0</b>        | <b>(9,959)</b> | <b>(28,152)</b> |
| <b>FUND BALANCE</b>               | <b>324,494</b> | <b>324,494</b>   | <b>324,494</b>  | <b>314,535</b> | <b>286,383</b>  |

\* REVISED ANNUAL ESTIMATE

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

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|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                   |                |                  |                 |              |                |
| WASH CO-HOT TAX                   | \$ 93,814      | \$ 75,000        | \$ 75,000       | \$ 75,000    | \$ 90,000      |
| TOTAL REVENUES                    | 93,814         | 75,000           | 75,000          | 75,000       | 90,000         |
| <b>TOTAL OPERATING RESOURCES</b>  | 93,814         | 75,000           | 75,000          | 75,000       | 90,000         |
| <b>EXPENDITURES</b>               |                |                  |                 |              |                |
| TH&LA MEMBERSHIP                  | 8,004          | 8,500            | 8,500           | 7,737        | 8,500          |
| WASH CO CC CVB-PROMO/ADV          | 89,101         | 85,314           | 85,314          | 85,314       | 81,500         |
| TOTAL EXPENDITURES                | 97,105         | 93,814           | 93,814          | 93,051       | 90,000         |
| <b>TOTAL USES OF OP RESOURCES</b> | 97,105         | 93,814           | 93,814          | 93,051       | 90,000         |
| <b>NET REVENUES</b>               | (3,291)        | (18,814)         | (18,814)        | (18,051)     | 0              |
| <b>FUND BALANCE</b>               | 21,655         | 2,841            | 2,841           | 3,604        | 3,604          |

\* REVISED ANNUAL ESTIMATE

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

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|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                   |                |                  |                 |              |                |
| INTEREST INCOME                   | \$ 36          | \$ 45            | \$ 45           | \$ 12        | \$ 20          |
| PROGRAM INCOME/RESTITUTION        | 15,333         | 7,000            | 7,000           | 1,500        | 5,000          |
| TOTAL REVENUES                    | 15,369         | 7,045            | 7,045           | 1,512        | 5,020          |
| <b>TOTAL OPERATING RESOURCES</b>  | 15,369         | 7,045            | 7,045           | 1,512        | 5,020          |
| <b>EXPENDITURES</b>               |                |                  |                 |              |                |
| OTHER SERVICES                    | 1,188          | 0                | 0               | 0            | 0              |
| VEHICLES/LARGE EQUIPMENT          | 0              | 37,500           | 37,500          | 39,000       | 0              |
| TOTAL EXPENDITURES                | 1,188          | 37,500           | 37,500          | 39,000       | 0              |
| <b>TOTAL USES OF OP RESOURCES</b> | 1,188          | 37,500           | 37,500          | 39,000       | 0              |
| <b>NET REVENUES</b>               | 14,181         | (30,455)         | (30,455)        | (37,488)     | 5,020          |
| <b>FUND BALANCE</b>               | 46,785         | 16,330           | 16,330          | 9,297        | 14,317         |

\* REVISED ANNUAL ESTIMATE

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

|  | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014    | BUDGET<br>2015 |
|--|----------------|------------------|-----------------|-----------------|----------------|
|  |                | ORIGINAL<br>2014 | AMENDED<br>2014 |                 |                |
| <b>REVENUES</b>                              |                |                  |                 |                 |                |
| FINE TIME PYMT-JUDICIAL                      | \$ 1,652       | \$ 1,700         | \$ 1,700        | \$ 1,700        | \$ 1,700       |
| JUDICIAL FEE-CITY                            | 1,704          | 1,800            | 1,800           | 1,800           | 1,800          |
| JUVENILE CASE MGMT FEE                       | 14,194         | 15,000           | 15,000          | 15,400          | 15,000         |
| TRUANCY PREVENTION FEE                       | 0              | 0                | 0               | 1,000           | 1,000          |
| TECHNOLOGY FEES                              | 11,491         | 12,000           | 12,000          | 12,500          | 12,500         |
| SECURITY FEES                                | 8,621          | 10,000           | 10,000          | 9,400           | 9,500          |
| <b>TOTAL REVENUES</b>                        | <b>37,662</b>  | <b>40,500</b>    | <b>40,500</b>   | <b>41,800</b>   | <b>41,500</b>  |
| <b>TOTAL OPERATING RESOURCES</b>             | <b>37,662</b>  | <b>40,500</b>    | <b>40,500</b>   | <b>41,800</b>   | <b>41,500</b>  |
| <b>EXPENDITURES</b>                          |                |                  |                 |                 |                |
| COURT CITY JUDICIAL EFFCNCY EXP <sup>1</sup> | 5,868          | 8,050            | 8,050           | 5,068           | 3,050          |
| COURT TECHNOLOGY EXP <sup>2</sup>            | 16,713         | 3,950            | 3,950           | 11,384          | 12,965         |
| COURT SECURITY EXP <sup>3</sup>              | 4,323          | 40,000           | 40,000          | 40,000          | 5,310          |
| <b>TOTAL EXPENDITURES</b>                    | <b>26,904</b>  | <b>52,000</b>    | <b>52,000</b>   | <b>56,452</b>   | <b>21,325</b>  |
| <b>OTHER USES</b>                            |                |                  |                 |                 |                |
| TRANSFER-OUT GENERAL FUND                    | 14,194         | 15,000           | 15,000          | 15,400          | 15,000         |
| <b>TOTAL OTHER USES</b>                      | <b>14,194</b>  | <b>15,000</b>    | <b>15,000</b>   | <b>15,400</b>   | <b>15,000</b>  |
| <b>TOTAL USES OF OP RESOURCES</b>            | <b>41,098</b>  | <b>67,000</b>    | <b>67,000</b>   | <b>71,852</b>   | <b>36,325</b>  |
| <b>NET REVENUES</b>                          | <b>(3,436)</b> | <b>(26,500)</b>  | <b>(26,500)</b> | <b>(30,052)</b> | <b>5,175</b>   |
| <b>FUND BALANCE</b>                          | <b>122,583</b> | <b>96,083</b>    | <b>96,083</b>   | <b>92,531</b>   | <b>97,706</b>  |

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> COMPUTER REPLACEMENT & ADOBE LICENSE RENEWAL: \$3,050

<sup>2</sup> HANDHELD (2) TICKET WRITERS: \$5,965; RECEIPT PRINTER UPGRADE: \$5,000; INCODE CONFERENCE: \$2,000

<sup>3</sup> SECURITY SYSTEM MAINTENANCE: \$3,900; TRAINING/AMMO FOR MARSHAL: \$700; ALARM MONITORING: \$360; NET MOTION: \$350



**FUND 203 - AIRPORT CAPITAL FUND SUMMARY**

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|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                   |                |                  |                 |              |                |
| GRANT REVENUES                    | \$ 22,826      | \$ 1,525,500     | \$ 1,525,500    | \$ 67,500    | \$ 1,525,174   |
| TOTAL REVENUES                    | 22,826         | 1,525,500        | 1,525,500       | 67,500       | 1,525,174      |
| <b>OTHER SOURCES</b>              |                |                  |                 |              |                |
| TRANSFER-IN GENERAL FUND          | 152,896        | 0                | 17,752          | 17,752       | 0              |
| TOTAL OTHER SOURCES               | 152,896        | 0                | 17,752          | 17,752       | 0              |
| <b>TOTAL OPERATING RESOURCES</b>  | 175,722        | 1,525,500        | 1,543,252       | 85,252       | 1,525,174      |
| <b>EXPENDITURES</b>               |                |                  |                 |              |                |
| OTHER CAPITAL OUTLAY              | 25,362         | 1,695,000        | 1,695,000       | 75,000       | 1,694,638      |
| TOTAL EXPENDITURES                | 25,362         | 1,695,000        | 1,695,000       | 75,000       | 1,694,638      |
| <b>TOTAL USES OF OP RESOURCES</b> | 25,362         | 1,695,000        | 1,695,000       | 75,000       | 1,694,638      |
| <b>NET REVENUES</b>               | 150,360        | (169,500)        | (151,748)       | 10,252       | (169,464)      |
| <b>FUND BALANCE</b>               | 166,964        | (2,536)          | 15,216          | 177,216      | 7,752          |

\* REVISED ANNUAL ESTIMATE

**FUND 214 - CAPITAL LEASES FUND SUMMARY**

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|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                   |                |                  |                 |              |                |
| LEASE/BOND PROCEEDS               | \$ 0           | \$ 0             | \$ 0            | \$ 0         | \$ 0           |
| TOTAL REVENUES                    | 0              | 0                | 0               | 0            | 0              |
| <b>OTHER SOURCES</b>              |                |                  |                 |              |                |
| BOND PROCEEDS                     | 0              | 0                | 0               | 0            | 164,490        |
| TOTAL OTHER SOURCES               | 0              | 0                | 0               | 0            | 164,490        |
| <b>TOTAL OPERATING RESOURCES</b>  | 0              | 0                | 0               | 0            | 164,490        |
| <b>EXPENDITURES</b>               |                |                  |                 |              |                |
| STREET DEPT EQUIP-ASPHALT ZIPPER  | 0              | 0                | 0               | 0            | 164,490        |
| TOTAL EXPENDITURES                | 0              | 0                | 0               | 0            | 164,490        |
| <b>TOTAL USES OF OP RESOURCES</b> | 0              | 0                | 0               | 0            | 164,490        |
| <b>NET REVENUES</b>               | 0              | 0                | 0               | 0            | 0              |
| <b>FUND BALANCE</b>               | 0              | 0                | 0               | 0            | 0              |

\* REVISED ANNUAL ESTIMATE

**FUND 218 - 2014 CAPITAL PROJECTS FUND SUMMARY**

|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                   |                |                  |                 |              |                |
| INTEREST INCOME                   | \$ 0           | \$ 1,200         | \$ 1,200        | \$ 400       | \$ 1,200       |
| NCRML 501(C)3                     | 0              | 0                | 859,931         | 1,324,110    | 164,387        |
| TOTAL REVENUES                    | 0              | 1,200            | 861,131         | 1,324,510    | 165,587        |
| <b>OTHER SOURCES</b>              |                |                  |                 |              |                |
| TRANSFER-IN DONATIONS FUND        | 0              | 0                | 0               | 0            | 1,224,139      |
| BOND PROCEEDS                     | 0              | 1,500,000        | 4,146,818       | 4,146,818    | 0              |
| TOTAL OTHER SOURCES               | 0              | 1,500,000        | 4,146,818       | 4,146,818    | 1,224,139      |
| <b>TOTAL OPERATING RESOURCES</b>  | 0              | 1,501,200        | 5,007,949       | 5,471,328    | 1,389,726      |
| <b>EXPENDITURES</b>               |                |                  |                 |              |                |
| BOND ISSUANCE COSTS               | 0              | 15,000           | 95,731          | 95,731       | 0              |
| FIRE DEPT-VEHICLES                | 0              | 1,350,000        | 1,350,000       | 1,319,022    | 0              |
| CIP-LIBRARY RENOVATN/EXPANSION    | 0              | 0                | 0               | 40,000       | 3,092,000      |
| CIP-NEW ANIMAL SHELTER            | 0              | 0                | 0               | 80,000       | 1,920,000      |
| CONTINGENCY                       | 0              | 136,200          | 136,200         | 0            | 0              |
| TOTAL EXPENDITURES                | 0              | 1,501,200        | 1,581,931       | 1,534,753    | 5,012,000      |
| <b>TOTAL USES OF OP RESOURCES</b> | 0              | 1,501,200        | 1,581,931       | 1,534,753    | 5,012,000      |
| <b>NET REVENUES</b>               | 0              | 0                | 3,426,018       | 3,936,575    | (3,622,274)    |
| <b>FUND BALANCE</b>               | 0              | 0                | 3,426,018       | 3,936,575    | 314,301        |

\* REVISED ANNUAL ESTIMATE

## FUND 234 - PARKS CAPITAL IMPROVEMENTS FUND SUMMARY

|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                   |                |                  |                 |              |                |
| DONATIONS-CAROUSEL                | \$ 0           | \$ 0             | \$ 0            | \$ 6,000     | \$ 6,000       |
| TOTAL REVENUES                    | 0              | 0                | 0               | 6,000        | 6,000          |
| <b>OTHER SOURCES</b>              |                |                  |                 |              |                |
| TRANSFER-IN GENERAL FUND          | 16,430         | 0                | 0               | 0            | 0              |
| TRANSFER-IN BCDC FUND             | 302,730        | 87,000           | 89,889          | 79,348       | 227,955        |
| TOTAL OTHER SOURCES               | 319,160        | 87,000           | 89,889          | 79,348       | 227,955        |
| <b>TOTAL OPERATING RESOURCES</b>  | 319,160        | 87,000           | 89,889          | 85,348       | 233,955        |
| <b>EXPENDITURES</b>               |                |                  |                 |              |                |
| AQUATIC CENTER <sup>1</sup>       | 0              | 0                | 0               | 0            | 120,000        |
| CAROUSEL                          | 1,778          | 25,000           | 25,000          | 15,200       | 0              |
| FIREMAN'S PARK <sup>2</sup>       | 0              | 27,000           | 27,000          | 26,117       | 20,000         |
| HOHLT PARK <sup>3</sup>           | 0              | 35,000           | 35,000          | 34,457       | 80,620         |
| JACKSON ST. PARK                  | 0              | 12,000           | 12,000          | 11,801       | 0              |
| LINDA ANDERSON PARK <sup>4</sup>  | 309,112        | 0                | 2,889           | 2,889        | 7,335          |
| LAND                              | 13,738         | 0                | 0               | 0            | 0              |
| TOTAL EXPENDITURES                | 324,628        | 99,000           | 101,889         | 90,464       | 227,955        |
| <b>TOTAL USES OF OP RESOURCES</b> | 324,628        | 99,000           | 101,889         | 90,464       | 227,955        |
| <b>NET REVENUES</b>               | (5,468)        | (12,000)         | (12,000)        | (5,116)      | 6,000          |
| <b>FUND BALANCE</b>               | 14,170         | 2,170            | 2,170           | 9,054        | 15,054         |

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> NEW TUBE SLIDE FUNDED BY BCDC

<sup>2</sup> REPLACE PICNIC TABLES AND TRASH RECEPTABLES FUNDED BY BCDC

<sup>3</sup> NEW SCOREBOARDS FOR PFLUGHAUPT/BOEHM/SCHULTE FIELDS, FIELD RENOVATIONS OF VAN DYKE & SCHWARTZ FIELDS, AND NEW TRAIL LIGHTS AT HOHLT PARK FUNDED BY BCDC

<sup>4</sup> NEW SIGNAGE AT LINDA ANDERSON FUNDED BY BCDC

## FUND 237 - STREETS AND DRAINAGE FUND SUMMARY

|                                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|------------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                    |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                    |                |                  |                 |              |                |
| INTEREST-TEXSTAR                   | \$ 2,201       | \$ 600           | \$ 600          | \$ 600       | \$ 400         |
| <b>OTHER SOURCES</b>               |                |                  |                 |              |                |
| INTERFUND TRNSF-GENERAL FUND       | 0              | 0                | 0               | 900,000      | 0              |
| BOND PROCEEDS                      | 1,886,423      | 0                | 0               | 0            | 0              |
| TOTAL OTHER SOURCES                | 1,886,423      | 0                | 0               | 900,000      | 0              |
| <b>TOTAL OPERATING RESOURCES</b>   | 1,888,624      | 600              | 600             | 900,600      | 400            |
| <b>EXPENDITURES</b>                |                |                  |                 |              |                |
| STREET OVERLAY PROJECTS-FY13       | 25,387         | 0                | 36,956          | 36,956       | 0              |
| STREET OVERLAY PROJECTS-FY14       | 0              | 0                | 0               | 7,571        | 0              |
| BOND ISSUE COSTS                   | 51,489         | 0                | 0               | 0            | 0              |
| LAND                               | 0              | 0                | 0               | 80,915       | 0              |
| STREETS/INLETS/CURBS               | 1,117,536      | 760,721          | 760,721         | 190,500      | 625,609        |
| STREETS/INLETS/CURBS-REHAB PROJECT | 0              | 0                | 0               | 0            | 225,000        |
| TOTAL EXPENDITURES                 | 1,194,412      | 760,721          | 797,677         | 315,942      | 850,609        |
| <b>OTHER USES</b>                  |                |                  |                 |              |                |
| INTERFUND TRNSF-HWY 290 FUND       | 20,062         | 0                | 0               | 0            | 0              |
| TOTAL OTHER USES                   | 20,062         | 0                | 0               | 0            | 0              |
| <b>TOTAL USES OF OP RESOURCES</b>  | 1,214,474      | 760,721          | 797,677         | 315,942      | 850,609        |
| <b>NET REVENUES</b>                | 674,149        | (760,121)        | (797,077)       | 584,658      | (850,209)      |
| <b>FUND BALANCE</b>                | 1,840,551      | 1,080,430        | 1,043,474       | 2,425,209    | 1,575,000      |

\* REVISED ANNUAL ESTIMATE

**FUND 290 - HWY 290 FUND SUMMARY**

|                                     | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-------------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                     |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                     |                |                  |                 |              |                |
| INTEREST EARNED                     | \$ 1,026       | \$ 1,000         | \$ 1,000        | \$ 1,200     | \$ 1,200       |
| REPAYMENTS FROM TXDOT               | 3,057,482      | 3,000,000        | 3,000,000       | 3,000,000    | 3,000,000      |
| TOTAL REVENUES                      | 3,058,508      | 3,001,000        | 3,001,000       | 3,001,200    | 3,001,200      |
| <b>OTHER SOURCES</b>                |                |                  |                 |              |                |
| TRANSFER-IN STREETS & DRAINAGE FUND | 20,062         | 0                | 0               | 0            | 0              |
| TOTAL OTHER SOURCES                 | 20,062         | 0                | 0               | 0            | 0              |
| <b>TOTAL OPERATING RES</b>          | 3,078,570      | 3,001,000        | 3,001,000       | 3,001,200    | 3,001,200      |
| <b>EXPENDITURES</b>                 |                |                  |                 |              |                |
| AUDITS/CONSULTANTS FEES             | 39,536         | 0                | 0               | 0            | 0              |
| LAND                                | 20,056         | 0                | 0               | 0            | 0              |
| STREETS/INLETS/CURBS                | 463,724        | 0                | 0               | 0            | 0              |
| TOTAL EXPENDITURES                  | 523,316        | 0                | 0               | 0            | 0              |
| <b>OTHER USES</b>                   |                |                  |                 |              |                |
| TRANSFER-OUT DEBT SERVICE           | 0              | 1,195,000        | 1,195,000       | 1,195,000    | 2,480,000      |
| TOTAL OTHER USES                    | 0              | 1,195,000        | 1,195,000       | 1,195,000    | 2,480,000      |
| <b>TOTAL USES OF OP RES</b>         | 523,316        | 1,195,000        | 1,195,000       | 1,195,000    | 2,480,000      |
| <b>NET REVENUES</b>                 | 2,555,254      | 1,806,000        | 1,806,000       | 1,806,200    | 521,200        |
| <b>FUND BALANCE</b>                 | 3,071,759      | 4,877,759        | 4,877,759       | 4,877,959    | 5,399,159      |

\* REVISED ANNUAL ESTIMATE

## **BCDC FUND OVERVIEW**

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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 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 FY15 are budgeted at \$1,498,103.

#### **Revenues**

For FY15, sales tax is projected at \$1,494,477. This is a 3% increase over FY14 projected primarily due to stabilization in the local and regional economy. In addition, \$250 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 \$1,498,103.

#### **Department Expenditures**

There is \$463,607 budgeted for BCDC operating expenditures exclusive of debt service. Over 37.8% 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 \$244,849 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 FY15 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 FY15 because the 20 year note is structured so that payments are deferred until 2017. Accrued interest expense for FY15 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 \$80,000 as an operating subsidy from BCDC for support of the Blue Bell Aquatic Center and \$86,000 for specific aquatic and recreation projects. Also, BCDC has allocated \$227,955 to be transferred to the Parks Capital Improvement Fund for capital items to be purchased for various City projects. An additional \$451,212 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 \$118,106 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 FY14, with the 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. The park project was deferred until FY15.

## BCDC FUND OVERVIEW

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### WORKING CAPITAL BALANCE

Projected beginning (ending FY14) BCDC Fund balance is \$967,218. For FY15, a balanced budget is projected with an ending working capital balance estimated to remain at \$967,218.

|                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-------------------|----------------|------------------|-----------------|--------------|----------------|
|                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| BEGINNING BALANCE | 1,010,269      | 1,145,734        | 1,145,734       | 1,145,734    | 967,218        |
| NET REVENUES      | 135,465        | (324,953)        | (238,134)       | (178,516)    | 0              |
| SUBTOTAL          | 135,465        | (324,953)        | (238,134)       | (178,516)    | 0              |
| ENDING BALANCE    | 1,145,734      | 820,781          | 907,600         | 967,218      | 967,218        |

### DEBT SERVICE REQUIREMENTS TO MATURITY

#### Series 2009 GO Refunding

| FYE  | PRINICIPAL | INTEREST | TOTAL   |
|------|------------|----------|---------|
| 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  | PRINICIPAL | INTEREST | TOTAL   |
|------|------------|----------|---------|
| 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<br>2013   | BUDGET           |                  | RAE*<br>2014     | BUDGET<br>2015   |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                     |                  | ORIGINAL<br>2014 | AMENDED<br>2014  |                  |                  |
| <b>REVENUES</b>                     |                  |                  |                  |                  |                  |
| CITY SALES TAX                      | \$ 1,468,099     | \$ 1,557,362     | \$ 1,557,362     | \$ 1,450,951     | \$ 1,494,477     |
| SALES OF PROPERTY                   | 0                | 0                | 94,708           | 131,675          | 0                |
| MISCELLANEOUS REVENUES              | 3,376            | 3,376            | 3,376            | 3,376            | 3,376            |
| TEXSTAR INTEREST                    | 1,120            | 1,000            | 1,000            | 239              | 250              |
| <b>TOTAL REVENUES</b>               | <b>1,472,594</b> | <b>1,561,738</b> | <b>1,656,446</b> | <b>1,586,241</b> | <b>1,498,103</b> |
| <b>TOTAL OPERATING RESOURCES</b>    | <b>1,472,594</b> | <b>1,561,738</b> | <b>1,656,446</b> | <b>1,586,241</b> | <b>1,498,103</b> |
| <b>EXPENDITURES</b>                 |                  |                  |                  |                  |                  |
| ELECTRICAL                          | 6,832            | 7,000            | 7,000            | 7,320            | 7,400            |
| AUDITS/CONSULTANTS FEES             | 0                | 25,000           | 25,000           | 5,000            | 10,000           |
| LEGAL NOTICES                       | 438              | 25,000           | 25,000           | 10,000           | 15,000           |
| SERVICE CONTRACTS                   | 10,315           | 11,200           | 11,200           | 11,550           | 11,200           |
| OTHER SERVICES                      | 8,000            | 0                | 0                | 0                | 0                |
| OTHER CAPITAL                       | 0                | 0                | 17,505           | 17,505           | 0                |
| CONTINGENCY                         | 0                | 106,978          | 89,473           | 0                | 244,849          |
| DEBT PAYMENTS                       | 71,223           | 71,223           | 71,223           | 71,223           | 71,223           |
| EDF-MARKETING                       | 5,460            | 5,700            | 5,700            | 5,700            | 28,340           |
| EDF-OPERATIONS                      | 135,025          | 143,480          | 143,480          | 143,480          | 146,818          |
| <b>TOTAL EXPENDITURES</b>           | <b>237,293</b>   | <b>395,581</b>   | <b>395,581</b>   | <b>271,778</b>   | <b>534,830</b>   |
| <b>OTHER USES</b>                   |                  |                  |                  |                  |                  |
| TRANSFER-OUT GENERAL FUND           | 226,780          | 178,000          | 183,000          | 180,644          | 166,000          |
| TRANSFER-OUT DEBT SERVICE FUND      | 570,326          | 569,110          | 569,110          | 569,110          | 569,318          |
| TRANSFER-OUT BCDC CAPITAL PROJECTS  | 0                | 657,000          | 657,000          | 663,877          | 0                |
| TRANSFER-OUT PARKS SPECIAL REV FUND | 302,730          | 87,000           | 89,889           | 79,348           | 227,955          |
| <b>TOTAL OTHER USES</b>             | <b>1,099,836</b> | <b>1,491,110</b> | <b>1,498,999</b> | <b>1,492,979</b> | <b>963,273</b>   |
| <b>TOTAL USES OF OP RESOURCES</b>   | <b>1,337,129</b> | <b>1,886,691</b> | <b>1,894,580</b> | <b>1,764,757</b> | <b>1,498,103</b> |
| <b>NET REVENUES</b>                 | <b>135,465</b>   | <b>(324,953)</b> | <b>(238,134)</b> | <b>(178,516)</b> | <b>0</b>         |
| <b>FUND BALANCE</b>                 | <b>1,145,734</b> | <b>820,781</b>   | <b>907,600</b>   | <b>967,218</b>   | <b>967,218</b>   |

\* REVISED ANNUAL ESTIMATE

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

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|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                   |                |                  |                 |              |                |
| INTEREST-TEXSTAR                  | \$ 0           | \$ 0             | \$ 0            | \$ 0         | \$ 0           |
| TOTAL REVENUES                    | 0              | 0                | 0               | 0            | 0              |
| <b>OTHER SOURCES</b>              |                |                  |                 |              |                |
| TRANSFER-IN BCDC FUND             | 0              | 657,000          | 657,000         | 663,877      | 0              |
| TOTAL OTHER SOURCES               | 0              | 657,000          | 657,000         | 663,877      | 0              |
| <b>TOTAL OPERATING RESOURCES</b>  | 0              | 657,000          | 657,000         | 663,877      | 0              |
| <b>EXPENDITURES</b>               |                |                  |                 |              |                |
| LAND                              | 0              | 0                | 0               | 6,877        | 0              |
| PAVING/DRAINAGE IMPROV-NEW PARK   | 0              | 497,000          | 497,000         | 0            | 497,000        |
| UTILITY LINES-WATER               | 0              | 130,000          | 130,000         | 0            | 130,000        |
| UTILITY LINES-SEWER               | 0              | 30,000           | 30,000          | 0            | 30,000         |
| TOTAL EXPENDITURES                | 0              | 657,000          | 657,000         | 6,877        | 657,000        |
| <b>TOTAL USES OF OP RESOURCES</b> | 0              | 657,000          | 657,000         | 6,877        | 657,000        |
| <b>NET REVENUES</b>               | 0              | 0                | 0               | 657,000      | (657,000)      |
| <b>FUND BALANCE</b>               | 0              | 0                | 0               | 657,000      | 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

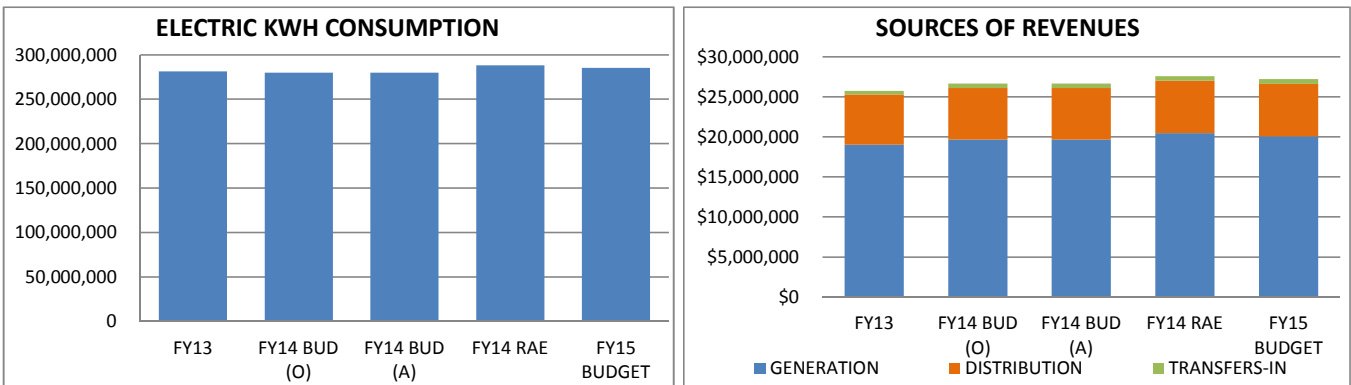
Approximately 98% of Electric Fund operating resources is revenue from customer electricity consumption. Electric utility revenue is a function of consumption and rate. The electric rate is comprised of a fixed minimum monthly customer charge and a volume charge. The volumetric charge has two components. 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 FY15 Electric Fund revenues over FY14 Budget include:

- > A 1.9% increase in electric consumption reflecting an above average, cooler winter; and
- > Higher generation charges from LCRA reflected in pass through sales.

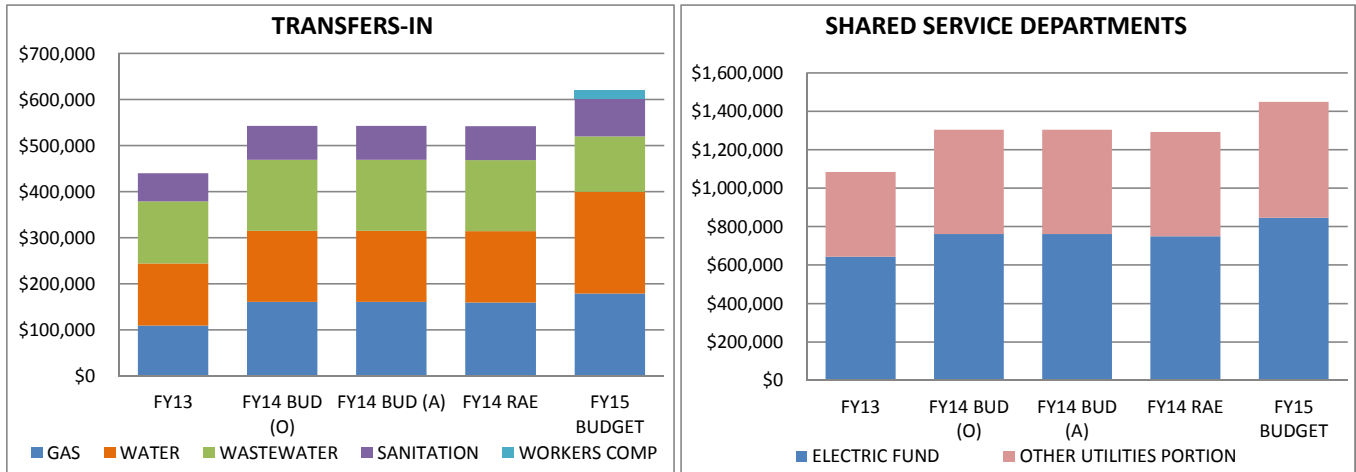


Electric consumption is projected at 285.3 million kWh for FY15. Of the \$27.2 million in operating resources projected for FY15, \$20.1 million or 73.7% is (pass-through) generation revenues and \$6.5 million or 24.0% is distribution revenues. There is \$621,115 in transfers-in, primarily from the other utilities for reimbursement of shared services budgeted in the Electric Fund.

## ELECTRIC FUND OVERVIEW

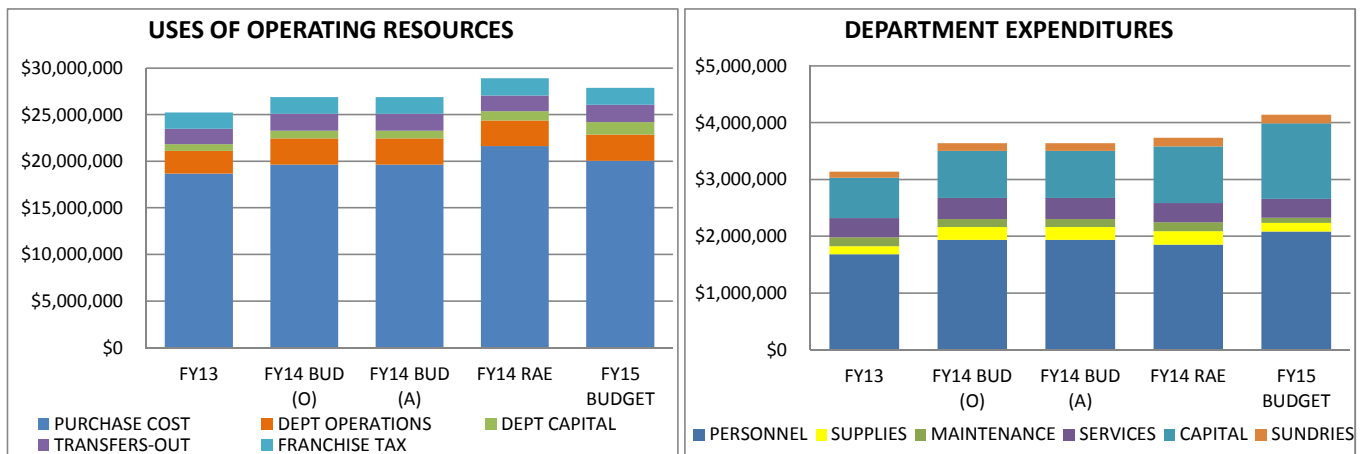
### Inter-Fund Transfers

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 FY15, transfers-in total \$621,115. The \$602,415 is reimbursement for shared services and represents 41.5% 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 FY15, purchase costs were determined based on LCRA estimates. Planned purchases total more than 298 million kWh creating over \$16.5 million in generation costs, \$3.4 million in transmission charges and another \$174,986 in ERCOT and other fees.

## ELECTRIC FUND OVERVIEW

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### Operating Departments

There is \$4,141,051 budgeted for three operating departments in the Electric Fund and miscellaneous expenditures in departments 100 and 110. 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 50% of total operating department expenditure budgets are for Personnel. Over 32% of the budget is for capital items. The budget includes \$850,416 in Decision Packages.

### Transfers-Out

The Electric Fund has a budgeted transfer-out to the General Fund of \$1.9 million. This transfer is the pro-rated portion of services received from General Fund departments.

### Franchise Fee

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

### WORKING CAPITAL

|                           | ACTUAL<br>2013     | BUDGET             |                    | RAE*<br>2014       | BUDGET<br>2015     |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                           |                    | ORIGINAL<br>2014   | AMENDED<br>2014    |                    |                    |
| BEGINNING BALANCE         | \$ 6,631,950       | \$ 7,307,396       | \$ 7,307,396       | \$ 7,307,396       | \$ 5,957,496       |
| DISTRIBUTION NET REVENUES | 173,506            | (263,795)          | (263,795)          | (188,777)          | (689,922)          |
| GENERATION NET REVENUES   | 357,029            | 53,485             | 53,485             | (1,161,123)        | 18,346             |
| CAFR ADJUSTMENTS          | 144,911            | 0                  | 0                  | 0                  | 0                  |
| SUBTOTAL                  | 675,446            | (210,310)          | (210,310)          | (1,349,900)        | (671,575)          |
| ENDING BALANCE            | <u>\$7,307,396</u> | <u>\$7,097,086</u> | <u>\$7,097,086</u> | <u>\$5,957,496</u> | <u>\$5,285,921</u> |

\* REVISED ANNUAL ESTIMATE

**ELECTRIC FUND OVERVIEW**

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**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>                |
|--------------------------|---|--------------------------|
| 132 UTILITY BILLING      | 424.00 Utility Software App                             | \$ 22,180                |
| 160 PUBLIC UTILITIES     | 1.0 FTE Compliance Analyst                              | 55,586                   |
|                          | 810.00 Survey Equipment for City Engineer               | 16,000                   |
|                          | 814.10 SCADA Servers & Mobile License                   | 39,650                   |
| 161 ELECTRIC             | 804.00 Switch Gear at Blinn for Main Circuit Protection | 25,000                   |
|                          | 804.30 Copper Wire Replacement                          | 450,000                  |
|                          | 809.10 Street Lights/Signals                            | 7,000                    |
|                          | 813.00 Bucket Truck - Replace Unit #147                 | 235,000                  |
| <b>TOTAL DEPARTMENTS</b> |   | <b><u>\$ 850,416</u></b> |

**DEBT SERVICE/CAPITAL LEASE SCHEDULE**

| <b>FYE</b> | <b>PRINICIPAL</b> | <b>INTEREST</b> | <b>TOTAL</b> |
|------------|-------------------|-----------------|--------------|
| 2015       | 8,942             | 622             | 9,564        |
| 2016       | 9,242             | 322             | 9,564        |
| 2017       | 4,736             | 46              | 4,782        |

**CITY OF BRENHAM  
ELECTRIC FUND FINANCIALS**

|   | CURRENT FISCAL YEAR |                |                         | NEXT FISCAL YEAR'S BUDGET |                         |                         | FUTURE FISCAL YEARS FORECAST |              |              |              |
|---|---------------------|----------------|-------------------------|---------------------------|-------------------------|-------------------------|------------------------------|--------------|--------------|--------------|
|   | 2014                | 2014           | RAE VS BUD              | 2015                      | BUD VS BUD              | BUD VS RAE              | 2016                         | 2017         | 2018         | 2019         |
|   | BUDGET              | RAE            | FAV/(UNFAV)<br>VARIANCE | BUDGET                    | FAV/(UNFAV)<br>VARIANCE | FAV/(UNFAV)<br>VARIANCE |                              |              |              |              |
| <b>FUNDING RESOURCES FROM CURRENT OPERATIONS</b>                              |                     |                |                         |                           |                         |                         |                              |              |              |              |
| <b>REVENUES</b>   |                     |                |                         |                           |                         |                         |                              |              |              |              |
| DISTRIBUTION REVENUES   | \$ 6,437,556        | \$ 6,564,884   | \$ 127,328              | \$ 6,531,292              | \$ 93,736               | \$ (33,592)             | \$ 6,552,632                 | \$ 6,461,206 | \$ 6,555,805 | \$ 6,511,383 |
| GENERATION REVENUES (TO COVER ELECTRIC PURCHASE COSTS)                        | 19,699,280          | 20,476,756     | 777,476                 | 20,086,348                | 387,068                 | (390,408)               | 19,873,205                   | 19,482,616   | 20,384,753   | 19,882,544   |
| TOTAL REVENUES  | 26,136,836          | 27,041,640     | 904,804                 | 26,617,640                | 480,804                 | (424,000)               | 26,425,837                   | 25,943,823   | 26,940,558   | 26,393,927   |
| TRANSFERS IN OTHER UTILITIES (FOR SHARED SERVICES & WORKERS COMP REFUND)      | 543,466             | 542,444        | (1,022)                 | 621,115                   | 77,649                  | 78,671                  | 614,463                      | 626,753      | 639,288      | 652,073      |
| TOTAL FUNDING RESOURCES   | 26,680,302          | 27,584,084     | 903,782                 | 27,238,755                | 558,453                 | (345,329)               | 27,040,301                   | 26,570,575   | 27,579,845   | 27,046,000   |
| <b>USES OF FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>                  |                     |                |                         |                           |                         |                         |                              |              |              |              |
| <b>OPERATING EXPENDITURES</b>   |                     |                |                         |                           |                         |                         |                              |              |              |              |
| DEPARTMENT EXPENDITURES (DEPTS 100, 110, 132, 160 & 161)                      |                     |                |                         |                           |                         |                         |                              |              |              |              |
| - PERSONNEL & BENEFITS  | 1,936,997           | 1,857,322      | 79,675                  | 2,085,114                 | (148,117)               | (227,792)               | 2,178,944                    | 2,276,997    | 2,379,461    | 2,486,537    |
| - SUPPLIES (FUEL, COMPUTERS, ETC)   | 226,346             | 235,034        | (8,688)                 | 150,005                   | 76,341                  | 85,029                  | 150,755                      | 151,509      | 152,266      | 153,028      |
| - MAINTENANCE (VEHICLES, EQUIPMENT, PLANT, ETC)                               | 143,660             | 156,270        | (12,610)                | 95,450                    | 48,210                  | 60,820                  | 95,927                       | 96,407       | 96,889       | 97,373       |
| - SERVICES (UTILITIES, CONSULTANTS, CONTRACTS, ETC)                           | 369,565             | 339,409        | 30,156                  | 330,100                   | 39,465                  | 9,309                   | 331,751                      | 333,409      | 335,076      | 336,752      |
| - NON CAPITAL (ONE TIME \$1,000 TO \$14,999 PURCHASES)                        | 27,300              | 30,935         | (3,635)                 | 34,750                    | (7,450)                 | (3,815)                 | 35,000                       | 35,000       | 35,000       | 35,000       |
| - SUNDRY (UNCOLLECTIBLE ACCTS, TRAVEL, CRED CARD FEES, ETC)                   | 108,672             | 120,839        | (12,167)                | 118,482                   | (9,810)                 | 2,357                   | 119,074                      | 119,670      | 120,268      | 120,869      |
| TOTAL DEPARTMENT EXPENDITURES   | 2,812,540           | 2,739,809      | 72,731                  | 2,813,901                 | (1,361)                 | (74,092)                | 2,911,451                    | 3,012,991    | 3,118,961    | 3,229,559    |
| FRANCHISE FEE (7% UTILITY REVENUES)   | 1,787,636           | 1,851,041      | (63,405)                | 1,821,701                 | (34,065)                | 29,340                  | 1,808,275                    | 1,774,534    | 1,844,305    | 1,806,041    |
| GENERATION PURCHASE COSTS (LCRA)  | 19,645,795          | 21,637,879     | (1,992,084)             | 20,068,002                | (422,207)               | 1,569,877               | 19,855,148                   | 19,464,559   | 20,366,695   | 19,864,486   |
| TRANSFERS TO GENERAL FUND (FOR SHARED SERVICES)                               | 1,805,890           | 1,697,313      | 108,577                 | 1,870,012                 | (64,122)                | (172,699)               | 1,907,412                    | 1,945,560    | 1,984,472    | 2,024,161    |
| TOTAL OPERATING EXPENDITURES  | 26,051,861          | 27,926,042     | (1,874,181)             | 26,573,616                | (521,755)               | 1,352,426               | 26,482,286                   | 26,197,645   | 27,314,433   | 26,924,248   |
| DEBT SERVICE (BWWAC RADIO LEASE)  | 9,564               | 9,564          | 0                       | 9,564                     | 0                       | 0                       | 9,564                        | 4,782        | 0            | 0            |
| TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL                                | 26,061,425          | 27,935,606     | (1,874,181)             | 26,583,180                | (521,755)               | 1,352,426               | 26,491,850                   | 26,202,427   | 27,314,433   | 26,924,248   |
| <b>NET FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>                      |                     |                |                         |                           |                         |                         |                              |              |              |              |
| DISTRIBUTION NET RESOURCES  | 565,392             | 809,601        | 244,209                 | 637,229                   | 71,837                  | (172,372)               | 530,393                      | 350,091      | 247,354      | 103,695      |
| GENERATION NET RESOURCES (OVER/(UNDER COLLECTION))                            | 53,485              | (1,161,123)    | (1,214,608)             | 18,346                    | (35,139)                | 1,179,469               | 18,058                       | 18,058       | 18,058       | 18,058       |
| TOTAL NET FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS                       | \$ 618,877          | \$ (351,522)   | \$ (970,399)            | \$ 655,575                | \$ 36,698               | \$ 1,007,097            | \$ 548,450                   | \$ 368,148   | \$ 265,412   | \$ 121,752   |
| <b>CAPITAL FUNDING REQUIREMENTS</b>   |                     |                |                         |                           |                         |                         |                              |              |              |              |
| TOTAL NET FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS                       | \$ 618,877          | \$ (351,522)   | \$ (970,399)            | \$ 655,575                | \$ 36,698               | \$ 1,007,097            | \$ 548,450                   | \$ 368,148   | \$ 265,412   | \$ 121,752   |
| CAPITAL REQUIREMENTS (SEE LIST ON 2ND PAGE)                                   | 829,187             | 998,378        | (169,191)               | 1,327,150                 | (497,963)               | (328,772)               | 1,141,500                    | 993,500      | 1,026,500    | 1,046,500    |
| NET FUNDING RESOURCES ABOVE/(BELOW) CAPITAL REQUIREMENTS                      | \$ (210,310)        | \$ (1,349,900) | \$ (1,139,590)          | \$ (671,575)              | \$ (461,265)            | \$ 678,325              | \$ (593,050)                 | \$ (625,352) | \$ (761,088) | \$ (924,748) |
| <b>RESERVE ESTIMATE</b>   |                     |                |                         |                           |                         |                         |                              |              |              |              |
| BEGINNING BALANCE (BEGINNING ON A WORKING CAPITAL BASIS, OCT 1, 2013)         | \$ 7,307,396        | \$ 7,307,396   | \$ 0                    | \$ 5,957,496              | \$ (1,349,900)          | \$ (1,349,900)          | \$ 5,285,921                 | \$ 4,692,871 | \$ 4,067,519 | \$ 3,306,431 |
| NET FUNDING RESOURCES ABOVE/(BELOW) CAPITAL REQUIREMENTS                      | (210,310)           | (1,349,900)    | (1,139,590)             | (671,575)                 | (461,265)               | 678,325                 | (593,050)                    | (625,352)    | (761,088)    | (924,748)    |
| ENDING BALANCE  | \$ 7,097,086        | \$ 5,957,496   | \$ (1,139,590)          | \$ 5,285,921              | \$ (1,811,165)          | \$ (671,575)            | \$ 4,692,871                 | \$ 4,067,519 | \$ 3,306,431 | \$ 2,381,684 |
| 60-DAY RESERVE CALC (TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL/365 X 60) | \$ 4,284,070        | \$ 4,592,154   | \$ (308,085)            | \$ 4,369,838              | \$ (85,768)             | \$ 222,317              | \$ 4,354,825                 | \$ 4,307,248 | \$ 4,490,044 | \$ 4,425,904 |
| ELECTRIC CONSUMPTION (IN KWH)   | 280,114,371         | 290,620,021    | 10,505,650              | 285,322,385               | 5,208,014               | (5,297,636)             | 286,470,140                  | 280,740,737  | 286,355,552  | 283,491,996  |
| FTES  | 28.60               | 28.60          | 0.00                    | 29.60                     | (1.00)                  | (1.00)                  | 29.60                        | 29.60        | 29.60        | 29.60        |

**CITY OF BRENHAM  
ELECTRIC FUND CAPITAL REQUIREMENTS**

|   | CURRENT FISCAL YEAR |                   |                     | NEXT FISCAL YEAR'S BUDGET |                     |                     | FUTURE FISCAL YEARS FORECAST |                   |                     |                     |
|---|---------------------|-------------------|---------------------|---------------------------|---------------------|---------------------|------------------------------|-------------------|---------------------|---------------------|
|   |                     |                   | RAE VS BUD          |                           |                     | BUD VS RAE          |                              |                   |                     |                     |
|   | 2014                | 2014              | FAV/(UNFAV)         | 2015                      | FAV/(UNFAV)         | FAV/(UNFAV)         | 2016                         | 2017              | 2018                | 2019                |
|   | BUDGET              | RAE               | VARIANCE            | BUDGET                    | VARIANCE            | VARIANCE            |                              |                   |                     |                     |
| 804.00 IN-HOUSE LINE UPGRADES (DEPT 161)                                      | \$ 65,000           | \$ 65,000         | \$ 0                | \$ 65,000                 | \$ 0                | \$ 0                | \$ 65,000                    | \$ 65,000         | \$ 65,000           | \$ 65,000           |
| 804.00 SYSTEM AUTOMATION (DEPT 161)   | 25,000              | 25,000            | 0                   | 25,000                    | 0                   | 0                   | 25,000                       | 25,000            | 25,000              | 25,000              |
| 804.00 SYSTEM PROTECTION (DEPT 161)   | 25,000              | 25,000            | 0                   | 26,000                    | (1,000)             | (1,000)             | 26,000                       | 26,000            | 26,000              | 26,000              |
| 804.00 BLUE BELL LINE SECTION (DEPT 161)                                      | 30,000              | 30,000            | 0                   | 0                         | 30,000              | 30,000              | 0                            | 0                 | 0                   | 0                   |
| 804.00 SWITCH GEAR AT BLINN FOR MAIN CIRCUIT PROTECTION (DEPT 161)            | 0                   | 0                 | 0                   | 25,000                    | (25,000)            | (25,000)            | 0                            | 0                 | 0                   | 0                   |
| 804.10 UTILITY LINE-CONTINGENCY (DEPT 161 - FOR UNFORESEEN PROJECTS OR COSTS) | 65,000              | 80,000            | (15,000)            | 65,000                    | 0                   | 15,000              | 65,000                       | 65,000            | 65,000              | 65,000              |
| 804.20 ROTTEN POLE CHANGEOUT (DEPT 161 - OUTSIDE CONTRACTOR)                  | 60,000              | 60,000            | 0                   | 60,000                    | 0                   | 0                   | 60,000                       | 60,000            | 60,000              | 60,000              |
| 804.20 UPGRADE FEEDER CIRCUITS (DEPT 161 - OUTSIDE CONTRACTOR)                | 150,000             | 150,000           | 0                   | 150,000                   | 0                   | 0                   | 150,000                      | 150,000           | 150,000             | 150,000             |
| 804.30 COPPER WIRE REPLACEMENT (DEPT 161 - FIRST YEAR OF MULTI-YEAR PROJECT)  | 0                   | 0                 | 0                   | 450,000                   | (450,000)           | (450,000)           | 450,000                      | 450,000           | 450,000             | 450,000             |
| 807.00 TRANSFORMERS (DEPT 161)  | 110,000             | 220,000           | (110,000)           | 140,000                   | (30,000)            | 80,000              | 110,000                      | 110,000           | 110,000             | 110,000             |
| 808.00 METERS (DEPT 161)  | 20,000              | 20,000            | 0                   | 20,000                    | 0                   | 0                   | 20,000                       | 20,000            | 20,000              | 20,000              |
| 808.01 AMR METERS (DEPT 161)  | 0                   | (75)              | 75                  | 0                         | 0                   | (75)                | 0                            | 0                 | 0                   | 0                   |
| 808.10 SVC INSTALL (DEPT 161 - NEW SERVICE LINES)                             | 2,500               | 8,100             | (5,600)             | 3,500                     | (1,000)             | 4,600               | 3,500                        | 3,500             | 3,500               | 3,500               |
| 809.10 STREET LIGHTS/SIGNALS (DEPT 161 - NEW LIGHTS/SIGNALS)                  | 0                   | 3,206             | (3,206)             | 7,000                     | (7,000)             | (3,794)             | 7,000                        | 7,000             | 7,000               | 7,000               |
| 810.00 LINE LOCATOR EQUIPMENT (DEPT 160)                                      | 15,450              | 15,100            | 350                 | 0                         | 15,450              | 15,100              | 0                            | 0                 | 0                   | 0                   |
| 810.00 SURVEY EQUIPMENT FOR CITY ENGINEER (DEPT 160)                          | 0                   | 0                 | 0                   | 16,000                    | (16,000)            | (16,000)            | 0                            | 0                 | 0                   | 0                   |
| 813.00 EASY HAULER W/TRAILER REPLACEMENT (DEPT 161)                           | 0                   | 0                 | 0                   | 0                         | 0                   | 0                   | 135,000                      | 0                 | 0                   | 0                   |
| 813.00 REPLACE CHIPPER UNIT #188 (DEPT 161)                                   | 0                   | 0                 | 0                   | 0                         | 0                   | 0                   | 0                            | 0                 | 0                   | 65,000              |
| 813.00 REPLACE SERVICE TRUCK UNIT #133 (DEPT 161)                             | 0                   | 0                 | 0                   | 0                         | 0                   | 0                   | 0                            | 0                 | 33,000              | 0                   |
| 813.00 DIGGER TRUCK (DEPT 161)  | 230,237             | 230,237           | 0                   | 0                         | 230,237             | 230,237             | 0                            | 0                 | 0                   | 0                   |
| 813.00 BUCKET TRUCK REPLACEMENT (DEPT 161 - REPLACES UNIT #147)               | 0                   | 0                 | 0                   | 235,000                   | (235,000)           | (235,000)           | 0                            | 0                 | 0                   | 0                   |
| 814.10 SCADA/COMMUNICATIONS (DEPT 160)  | 31,000              | 28,810            | 2,190               | 39,650                    | (8,650)             | (10,840)            | 25,000                       | 12,000            | 12,000              | 0                   |
| 814.20 FIBER EXPANSION (DEPT 161)   | 0                   | 38,000            | (38,000)            | 0                         | 0                   | 38,000              | 0                            | 0                 | 0                   | 0                   |
| <b>TOTAL CAPITAL REQUIREMENTS</b>   | <b>\$ 829,187</b>   | <b>\$ 998,378</b> | <b>\$ (169,191)</b> | <b>\$ 1,327,150</b>       | <b>\$ (497,963)</b> | <b>\$ (328,772)</b> | <b>\$ 1,141,500</b>          | <b>\$ 993,500</b> | <b>\$ 1,026,500</b> | <b>\$ 1,046,500</b> |



## ELECTRIC FUND REVENUES

| ACCT                  | DESCRIPTION                 | ACTUAL<br>2013       | BUDGET               |                      | RAE*<br>2014         | BUDGET<br>2015       |
|-----------------------|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                       |                             |                      | ORIGINAL<br>2014     | AMENDED<br>2014      |                      |                      |
| 601.00                | ELECTRIC UTIL REVENUES      | \$ 26,828,417        | \$ 26,822,366        | \$ 26,822,366        | \$ 27,592,064        | \$ 27,337,134        |
| 601.05                | AVERAGE MONTHLY PAYMENT     | (4,824)              | 16,000               | 16,000               | 2,325                | 2,325                |
| 606.00                | SECURITY LIGHTS             | 41,920               | 42,000               | 42,000               | 42,000               | 42,000               |
| 608.00                | FORFEITED DISC & PENALTIES  | 291,864              | 300,000              | 300,000              | 300,000              | 300,000              |
| 611.00                | ELECTRIC PCRF               | (2,097,315)          | (1,284,712)          | (1,284,712)          | (1,148,627)          | (1,312,831)          |
| 618.00                | CONNECT/TRANSFER FEE        | 65,340               | 60,000               | 60,000               | 65,000               | 65,000               |
| 632.00                | STATE SALES TAX             | 34,007               | 33,000               | 33,000               | 33,000               | 33,000               |
| 640.00                | INSUFFICIENT CHECK CHARGE   | 3,810                | 4,500                | 4,500                | 4,500                | 4,500                |
| 650.00                | CUSTOMER REPAIR & REPLACE   | 3,656                | 3,500                | 3,500                | 3,500                | 3,500                |
| 655.00                | LINE TAPS                   | 3,907                | 3,500                | 3,500                | 3,500                | 3,500                |
| 660.00                | POLE LINE RENTAL            | 74,434               | 67,479               | 67,479               | 67,479               | 67,479               |
| 690.00                | MISCELLANEOUS UTIL REVENUE  | 10,973               | 13,500               | 13,500               | 11,000               | 11,000               |
| 696.00                | INTERGOVT'L - FIBER NETWORK | 24,046               | 15,500               | 15,500               | 24,046               | 24,046               |
|                       | TOTAL UTILITY REV           | 25,280,234           | 26,096,633           | 26,096,633           | 26,999,787           | 26,580,653           |
| 710.30                | INTEREST-TEXPOOL            | 2,775                | 4,300                | 4,300                | 775                  | 775                  |
| 710.31                | TEXSTAR INTEREST            | 3,498                | 4,600                | 4,600                | 1,578                | 1,578                |
| 710.35                | BCDC-INT ON INTERIM LOAN    | 17,200               | 17,200               | 17,200               | 14,436               | 11,531               |
| 720.00                | INSURANCE PROCEEDS          | 1,219                | 1,000                | 1,000                | 0                    | 0                    |
| 770.00                | RENTAL INCOME               | 11,903               | 11,903               | 11,903               | 11,903               | 11,903               |
| 780.00                | JUDGEMENT/RESTITUTION PYMTS | 2,510                | 2,200                | 2,200                | 1,200                | 1,200                |
| 790.00                | MISC OTHER REVENUE          | 4,715                | 4,000                | 4,000                | 5,000                | 5,000                |
| 790.60                | GAIN/LOSS ON FIXED ASSETS   | 1,221                | (10,000)             | (10,000)             | 1,961                | 0                    |
| 790.61                | SALES OF NON CAPITAL ASSETS | 1,675                | 5,000                | 5,000                | 5,000                | 5,000                |
|                       | TOTAL MISC REV              | 46,715               | 40,203               | 40,203               | 41,853               | 36,987               |
| <b>TOTAL REVENUES</b> |                             | <b>\$ 25,326,949</b> | <b>\$ 26,136,836</b> | <b>\$ 26,136,836</b> | <b>\$ 27,041,640</b> | <b>\$ 26,617,640</b> |
| KWH SOLD              |                             | 281,329,115          | 280,114,371          | 280,114,371          | 288,427,106          | 285,322,385          |
| AVG MONTHLY CUSTOMERS |                             | 6,964                | 7,130                | 7,130                | 6,972                | 7,024                |

\* REVISED ANNUAL ESTIMATE

## ELECTRIC FUND EXPENDITURES BY DEPARTMENT

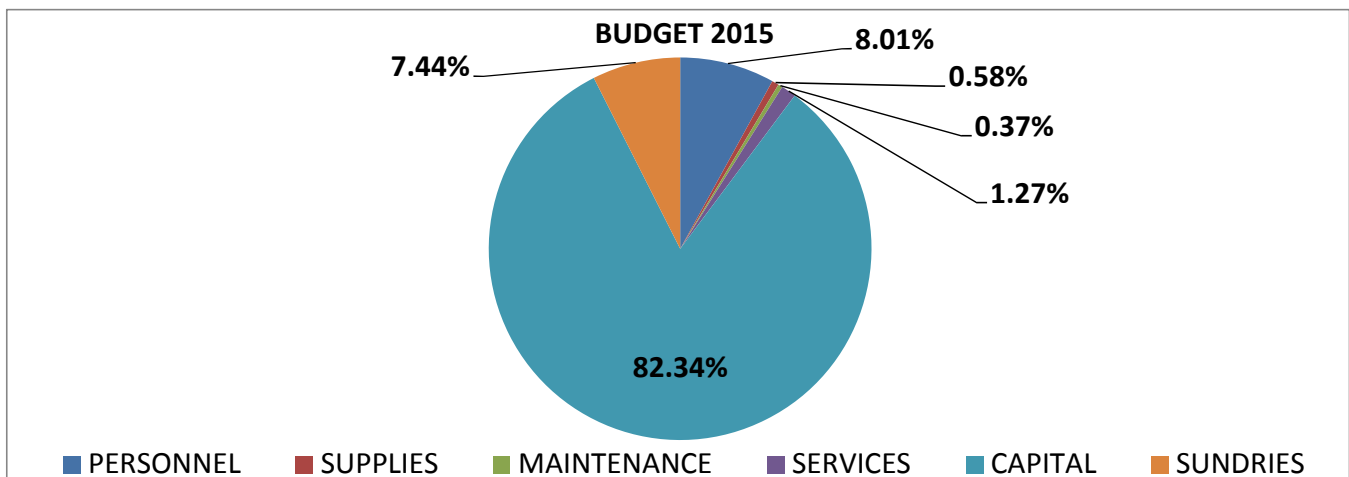
| DEPARTMENT                   | ACTUAL<br>2013       | BUDGET               |                      | RAE*<br>2014         | BUDGET<br>2015       |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                              |                      | ORIGINAL<br>2014     | AMENDED<br>2014      |                      |                      |
| 132 UTILITY CUSTOMER SERVICE | \$ 422,382           | \$ 444,329           | \$ 444,329           | \$ 456,093           | \$ 489,056           |
| 160 PUBLIC UTILITIES         | 662,522              | 861,429              | 861,429              | 836,841              | 961,189              |
| 161 ELECTRIC                 | 2,003,141            | 2,284,369            | 2,284,369            | 2,384,728            | 2,632,906            |
| 100 NON-DEPT DIRECT          | 20,443,833           | 21,445,395           | 21,445,395           | 23,500,884           | 21,901,667           |
| 110 NON-DEPT MISC            | 47,219               | 49,200               | 49,200               | 58,125               | 55,500               |
| <b>TOTAL</b>                 | <b>\$ 23,579,097</b> | <b>\$ 25,084,722</b> | <b>\$ 25,084,722</b> | <b>\$ 27,236,671</b> | <b>\$ 26,040,318</b> |

## ELECTRIC FUND EXPENDITURES BY DEPARTMENT - % CHANGE

| DEPARTMENT                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014  | BUDGET<br>2015 |
|------------------------------|----------------|------------------|-----------------|---------------|----------------|
|                              |                | ORIGINAL<br>2014 | AMENDED<br>2014 |               |                |
| 132 UTILITY CUSTOMER SERVICE | -5.28%         | 5.20%            | 5.20%           | 7.98%         | 7.23%          |
| 160 PUBLIC UTILITIES         | 13.93%         | 30.02%           | 30.02%          | 26.31%        | 14.86%         |
| 161 ELECTRIC                 | -25.92%        | 14.04%           | 14.04%          | 19.05%        | 10.41%         |
| 100 NON-DEPT DIRECT          | 1.62%          | 4.90%            | 4.90%           | 14.95%        | -6.80%         |
| 110 NON-DEPT MISC            | -28.52%        | 4.20%            | 4.20%           | 23.10%        | -4.52%         |
| <b>TOTAL</b>                 | <b>-1.41%</b>  | <b>6.39%</b>     | <b>6.39%</b>    | <b>15.51%</b> | <b>-4.39%</b>  |

## ELECTRIC FUND EXPENDITURES BY CATEGORY

| CATEGORY                  | ACTUAL<br>2013       | BUDGET               |                      | RAE*<br>2014         | BUDGET<br>2015       |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                           |                      | ORIGINAL<br>2014     | AMENDED<br>2014      |                      |                      |
| PERSONNEL                 | \$ 1,687,397         | \$ 1,936,997         | \$ 1,936,997         | \$ 1,857,322         | \$ 2,085,114         |
| SUPPLIES                  | 141,567              | 227,146              | 226,346              | 235,034              | 150,005              |
| MAINTENANCE               | 156,794              | 143,660              | 143,660              | 156,270              | 95,450               |
| SERVICES                  | 334,682              | 369,565              | 369,565              | 339,409              | 330,100              |
| CAPITAL                   | 19,436,689           | 20,513,446           | 20,514,246           | 22,679,156           | 21,441,866           |
| SUNDRIES                  | 1,821,968            | 1,893,908            | 1,893,908            | 1,969,480            | 1,937,783            |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 23,579,097</b> | <b>\$ 25,084,722</b> | <b>\$ 25,084,722</b> | <b>\$ 27,236,671</b> | <b>\$ 26,040,318</b> |



**TRANSFERS-IN**

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|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 603.00 GAS FUND                   | \$ 109,931     | \$ 161,450       | \$ 161,450      | \$ 160,103   | \$ 179,249     |
| 604.00 WATER FUND                 | 135,046        | 154,381          | 154,381         | 154,919      | 220,899        |
| 605.00 SEWER FUND                 | 134,346        | 153,582          | 153,582         | 154,117      | 120,014        |
| 606.00 SANITATION FUND            | 61,458         | 74,053           | 74,053          | 73,305       | 82,253         |
| 650.00 WORKERS' COMPENSATION FUND | 0              | 0                | 0               | 0            | 18,700         |
| TOTAL TRANSFERS IN                | 440,781        | 543,466          | 543,466         | 542,444      | 621,115        |

**TRANSFERS-OUT**

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|                     | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|---------------------|----------------|------------------|-----------------|--------------|----------------|
|                     |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 601.00 GENERAL FUND | 1,637,129      | 1,805,890        | 1,805,890       | 1,697,313    | 1,870,012      |
| 602.20 FLEET FUND   | 23,546         | 0                | 0               | 0            | 0              |
| TOTAL TRANSFERS OUT | 1,660,675      | 1,805,890        | 1,805,890       | 1,697,313    | 1,870,012      |

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

|   |             |
|---|-------------|
| Utility Customer Service Supervisor       | 1.00        |
| Asst. Utility Customer Service Supervisor | 1.00        |
| Cashier/Drive-Thru Utility Clerk          | 1.00        |
| Utility Clerk/Assistant Cashier           | 1.00        |
| Utility Clerk                             | 2.00        |
|   | 2.00        |
| <b>Total</b>                              | <b>6.00</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 SERVICES DEPARTMENT**

| INPUTS                                  | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
|   |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>                        | \$ 292,459        | \$ 304,793        | \$ 304,793        | \$ 309,276        | \$ 334,944        |
| <b>Supplies</b>                         | 57,968            | 53,180            | 53,180            | 53,091            | 56,230            |
| <b>Maintenance</b>                      | 369               | 100               | 100               | 100               | 0                 |
| <b>Services</b>                         | 70,033            | 72,820            | 72,820            | 75,820            | 95,030            |
| <b>Capital</b>                          | 1,020             | 10,800            | 10,800            | 14,821            | 0                 |
| <b>Sundries</b>                         | 533               | 2,636             | 2,636             | 2,985             | 2,852             |
| <b>Total</b>                            | <b>\$ 422,382</b> | <b>\$ 444,329</b> | <b>\$ 444,329</b> | <b>\$ 456,093</b> | <b>\$ 489,056</b> |
| <b>DECISION PACKAGES FUNDED</b>         |                   |                   |                   |                   |                   |
| 424.00 Utility Software App             |                   |                   |                   |                   | \$ 22,180         |
| <b>OUTPUTS</b>                          |                   |                   |                   |                   |                   |
| Payments Processed                      | 96,916            | 96,400            | 96,400            | 96,537            | 96,750            |
| 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 SERVICES DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT                    | DESCRIPTION                    | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                                |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 101.00                  | SALARIES & WAGES               | \$ 216,781        | \$ 218,200        | \$ 218,200        | \$ 222,842        | \$ 232,982        |
| 102.00                  | OVERTIME PAY                   | 2,555             | 2,000             | 2,000             | 2,000             | 2,000             |
| 103.00                  | OASDI/MEDICARE                 | 16,521            | 17,262            | 17,262            | 17,054            | 18,397            |
| 103.02                  | MATCHING RETIREMENT            | 15,293            | 17,918            | 17,918            | 14,445            | 15,576            |
| 105.00                  | LONGEVITY PAY                  | 4,490             | 4,615             | 4,615             | 4,631             | 4,843             |
| 106.00                  | MEDICAL INSURANCE              | 36,311            | 43,336            | 43,336            | 46,873            | 57,098            |
| 106.01                  | LIFE INSURANCE                 | 674               | 773               | 773               | 759               | 823               |
| 106.02                  | LONG TERM DISABILITY           | 278               | 293               | 293               | 304               | 313               |
| 107.00                  | WORKERS' COMPENSATION          | 383               | 396               | 396               | 368               | 432               |
| 116.00                  | SALARIES/WAGES CONTINGENCY     | (80)              | 0                 | 0                 | 0                 | 2,480             |
| 118.00                  | ACCRUED COMP TIME              | (746)             | 0                 | 0                 | 0                 | 0                 |
| 202.00                  | FUEL                           | 3,413             | 0                 | 0                 | 0                 | 0                 |
| 204.00                  | POSTAGE & FREIGHT              | 38,874            | 39,000            | 39,000            | 39,000            | 39,000            |
| 205.00                  | OFFICE SUPPLIES                | 908               | 1,100             | 1,100             | 1,100             | 1,100             |
| 206.00                  | EMPLOYEE RELATIONS             | 530               | 600               | 600               | 600               | 600               |
| 207.00                  | REPRODUCTION & PRINTING        | 9,414             | 9,000             | 9,000             | 9,000             | 9,000             |
| 208.00                  | CLOTHING/PERS PROTECTIVE EQUIP | 507               | 0                 | 0                 | 11                | 0                 |
| 210.00                  | BOTANICAL & AGRICULTURAL       | 17                | 0                 | 0                 | 0                 | 0                 |
| 211.00                  | CLEANING AND JANITORIAL        | 183               | 150               | 150               | 150               | 100               |
| 212.00                  | COMPUTER EQUIPMENT & SUPPLIES  | 3,414             | 1,500             | 1,500             | 1,500             | 5,000             |
| 213.00                  | COMMUNICATIONS EQUIPMENT       | 9                 | 100               | 100               | 0                 | 0                 |
| 221.00                  | SAFETY/FIRST AID SUPPLIES      | 0                 | 30                | 30                | 30                | 30                |
| 223.00                  | SMALL APPLIANCES               | 200               | 200               | 200               | 200               | 200               |
| 250.00                  | OTHER SUPPLIES                 | 500               | 1,500             | 1,500             | 1,500             | 1,200             |
| 303.00                  | VEHICLES/LARGE EQUIPMENT       | 294               | 0                 | 0                 | 0                 | 0                 |
| 313.00                  | COMPUTER/OFFICE EQUIPMENT      | 75                | 100               | 100               | 100               | 0                 |
| 403.00                  | TELEPHONE                      | 373               | 0                 | 0                 | 0                 | 0                 |
| 408.00                  | RENTAL & LEASES                | 432               | 420               | 420               | 420               | 450               |
| 424.00                  | SERVICE CONTRACTS              | 68,853            | 72,000            | 72,000            | 75,000            | 94,180            |
| 450.00                  | OTHER SERVICES                 | 374               | 400               | 400               | 400               | 400               |
| 702.00                  | BUILDINGS                      | 0                 | 10,800            | 10,800            | 10,778            | 0                 |
| 712.00                  | OFFICE FURNITURE/EQUIPMENT     | 1,020             | 0                 | 0                 | 4,043             | 0                 |
| 901.00                  | LIAB/CASUALTY INSURANCE        | 386               | 386               | 386               | 202               | 202               |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE      | 61                | 2,000             | 2,000             | 2,427             | 2,000             |
| 908.10                  | MILEAGE                        | 64                | 100               | 100               | 414               | 500               |
| 950.00                  | SUNDRY                         | 21                | 150               | 150               | (58)              | 150               |
| <b>TOTAL DEPARTMENT</b> |                                | <b>\$ 422,382</b> | <b>\$ 444,329</b> | <b>\$ 444,329</b> | <b>\$ 456,093</b> | <b>\$ 489,056</b> |

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTES)**

|                              |      |
|------------------------------|------|
| 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 |
| Public Utilities Analyst     | 1.00 |
| Line Locate Technician       | 1.00 |
| Administrative Assistant     | 1.00 |
| Support Specialist           | 1.00 |
| Call Taker                   | 2.00 |
| City Engineer                | 0.50 |
| GIS Technician               | 0.50 |

**Total** **12.00**

The Department's mission is to provide quality services that are responsive to customer needs and the department is dedicated to serving the citizens and utility customers of Brenham through this mission. The department is composed of Electric, Gas, Water Treatment and Distribution, Wastewater Collection and Treatment, Mapping, Utility Compliance, and Utility Billing. Also under the direction of Public Utilities are the city's wastewater pretreatment program, backflow prevention and the FOG program.

**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<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
|   |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>                          | \$ 614,304        | \$ 756,660        | \$ 756,660        | \$ 736,768        | \$ 851,704        |
| <b>Supplies</b>                           | 19,905            | 27,325            | 27,325            | 32,587            | 29,750            |
| <b>Maintenance</b>                        | 1,582             | 1,310             | 1,310             | 759               | 700               |
| <b>Services</b>                           | 7,611             | 14,940            | 14,940            | 6,972             | 7,095             |
| <b>Capital</b>                            | 8,798             | 46,450            | 46,450            | 43,910            | 55,650            |
| <b>Sundries</b>                           | 10,322            | 14,744            | 14,744            | 15,845            | 16,290            |
| <b>Total</b>                              | <b>\$ 662,522</b> | <b>\$ 861,429</b> | <b>\$ 861,429</b> | <b>\$ 836,841</b> | <b>\$ 961,189</b> |
| <b>DECISION PACKAGES FUNDED</b>           |                   |                   |                   |                   |                   |
| 101.00 Compliance Analyst - 1.0 FTE       |                   |                   |                   | \$                | 55,586            |
| 810.00 Survey Equipment for City Engineer |                   |                   |                   |                   | 16,000            |
| 814.10 SCADA Servers & Mobile License     |                   |                   |                   |                   | 39,650            |
| <b>OUTPUTS</b>                            |                   |                   |                   |                   |                   |
| # of Utility Taps Issued                  | 172               | 250               | 250               | 275               | 275               |
| Calls Received/Dispatched                 | 2,200             | 2,500             | 2,500             | 2,500             | 2,000             |
| Meters Read                               | 223,952           | 236,992           | 236,992           | 19,992            | 600               |
| Utility Line Locates Called-in            | 1,907             | 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<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|-------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                               |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES              | \$ 449,373     | \$ 544,151       | \$ 544,151      | \$ 538,314   | \$ 599,675     |
| 102.00 | OVERTIME PAY                  | 265            | 450              | 450             | 950          | 450            |
| 103.00 | OASDI/MEDICARE                | 33,327         | 42,690           | 42,690          | 40,355       | 47,568         |
| 103.02 | MATCHING RETIREMENT           | 31,739         | 44,667           | 44,667          | 35,095       | 40,500         |
| 105.00 | LONGEVITY PAY                 | 5,375          | 6,249            | 6,249           | 7,321        | 8,047          |
| 105.01 | EDUCATION/MISCELLANEOUS       | 6,138          | 6,023            | 6,023           | 6,000        | 12,046         |
| 106.00 | MEDICAL INSURANCE             | 77,826         | 107,626          | 107,626         | 104,172      | 131,743        |
| 106.01 | LIFE INSURANCE                | 1,553          | 1,922            | 1,922           | 1,871        | 2,111          |
| 106.02 | LONG TERM DISABILITY          | 607            | 731              | 731             | 733          | 804            |
| 107.00 | WORKERS' COMPENSATION         | 1,863          | 2,151            | 2,151           | 1,957        | 2,356          |
| 116.00 | SALARIES/WAGES CONTINGENCY    | 0              | 0                | 0               | 0            | 6,404          |
| 118.00 | ACCRUED COMP TIME             | 6,238          | 0                | 0               | 0            | 0              |
| 202.00 | FUEL                          | 1,069          | 9,500            | 9,500           | 8,057        | 8,400          |
| 203.00 | TOOLS/SMALL EQUIPMENT         | 372            | 125              | 125             | 84           | 125            |
| 204.00 | POSTAGE & FREIGHT             | 178            | 475              | 475             | 347          | 300            |
| 205.00 | OFFICE SUPPLIES               | 767            | 1,700            | 1,700           | 1,450        | 1,800          |
| 206.00 | EMPLOYEE RELATIONS            | 1,076          | 1,000            | 1,000           | 1,258        | 1,000          |
| 207.00 | REPRODUCTION & PRINTING       | 6,933          | 6,000            | 6,000           | 5,468        | 11,000         |
| 208.00 | CLOTHING                      | 504            | 350              | 350             | 1,339        | 1,200          |
| 210.00 | BOTANICAL & AGRICULTURAL      | 34             | 25               | 25              | 31           | 25             |
| 211.00 | CLEANING AND JANITORIAL       | 97             | 100              | 100             | 0            | 50             |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES | 8,490          | 7,700            | 7,700           | 13,691       | 4,850          |
| 213.00 | COMMUNICATIONS EQUIPMENT      | 0              | 0                | 0               | 550          | 600            |
| 218.00 | PHOTOGRAPHY                   | 110            | 0                | 0               | 0            | 0              |
| 221.00 | SAFETY/FIRST AID SUPPLIES     | 57             | 100              | 100             | 0            | 100            |
| 250.00 | OTHER SUPPLIES                | 219            | 250              | 250             | 312          | 300            |

**DEPT 160 - PUBLIC UTILITIES DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                  | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                              |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 303.00                  | VEHICLES/LARGE EQUIPMENT     | \$ 625            | \$ 1,150          | \$ 1,150          | \$ 720            | \$ 700            |
| 309.00                  | COMMUNICATION/PHOTO EQUIP    | 0                 | 10                | 10                | 0                 | 0                 |
| 312.00                  | BUILDINGS/APPLIANCES         | 957               | 150               | 150               | 39                | 0                 |
| 402.00                  | AUDITS/CONSULTANTS FEES      | 50                | 1,500             | 1,500             | 50                | 0                 |
| 403.00                  | TELEPHONE                    | 1,627             | 2,300             | 2,300             | 2,232             | 2,400             |
| 408.10                  | RENTALS/LEASES-FLEET         | 300               | 0                 | 0                 | 0                 | 0                 |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES | 38                | 100               | 100               | 80                | 45                |
| 424.00                  | SERVICE CONTRACTS            | 5,401             | 10,640            | 10,640            | 4,308             | 4,450             |
| 450.00                  | OTHER SERVICES               | 196               | 400               | 400               | 302               | 200               |
| 810.00                  | MACHINERY/EQUIPMENT          | 0                 | 15,450            | 15,450            | 15,100            | 16,000            |
| 814.10                  | SCADA COMMUNICATIONS         | 8,798             | 31,000            | 31,000            | 28,810            | 39,650            |
| 901.00                  | LIAB/CASUALTY INSURANCE      | 619               | 619               | 619               | 690               | 690               |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE    | 5,291             | 10,000            | 10,000            | 9,654             | 10,000            |
| 908.10                  | MILEAGE                      | 4,249             | 4,000             | 4,000             | 5,082             | 5,500             |
| 950.00                  | OTHER SUNDRY                 | 163               | 125               | 125               | 419               | 100               |
| <b>TOTAL DEPARTMENT</b> |                              | <b>\$ 662,522</b> | <b>\$ 861,429</b> | <b>\$ 861,429</b> | <b>\$ 836,841</b> | <b>\$ 961,189</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         |
| Utility Systems Specialist        | 1.00         |
| Apprentice Lineworker             | 2.00         |
| <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 maintenance including replacing poles, distribution lines, transformers and service drops. By the end of the fiscal year 180 poles will have been reinforced and 60 replaced. City crews have replaced more than 5,000 feet of copper conductor in the electric system;
- > Continue upgrades on main feeder circuits to replace broken and damaged hardware. 19 poles, including hardware, were changed on Hwy. 36S, upgrading electric service to the State Supported Living Center. Replaced 12 poles and 2,500 feet of copper conductor in the Atlow subdivision electric system 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.

**DEPT 161 - ELECTRIC DEPARTMENT**

| INPUTS       | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|              |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| Personnel    | \$ 780,634          | \$ 875,544          | \$ 875,544          | \$ 811,278          | \$ 898,466          |
| Supplies     | 63,694              | 146,641             | 145,841             | 149,356             | 64,025              |
| Maintenance  | 154,843             | 142,250             | 142,250             | 155,411             | 94,750              |
| Services     | 257,038             | 281,805             | 281,805             | 256,617             | 227,975             |
| Capital      | 714,214             | 798,437             | 799,237             | 970,582             | 1,306,250           |
| Sundries     | 32,718              | 39,692              | 39,692              | 41,484              | 41,440              |
| <b>Total</b> | <b>\$ 2,003,141</b> | <b>\$ 2,284,369</b> | <b>\$ 2,284,369</b> | <b>\$ 2,384,728</b> | <b>\$ 2,632,906</b> |

**DECISION PACKAGES FUNDED**

|   |           |
|---|-----------|
| 804.00 Switch Gear at Blinn for Main Circuit Protection | \$ 25,000 |
| 804.30 Copper Wire Replacement                          | 450,000   |
| 809.10 Street Lights/Signals                            | 7,000     |
| 813.00 Bucket Truck - Replace Unit #147                 | 235,000   |

**OUTPUTS**

|                                |       |       |       |       |       |
|--------------------------------|-------|-------|-------|-------|-------|
| KWH Sold                       | 289M  | 281M  | 281M  | 276M  | 280M  |
| Miles of Service Lines         | 128   | 129   | 129   | 130   | 130   |
| Number of utility taps issued  | 38    | 20    | 20    | 20    | 25    |
| Calls received/dispatched      | 1,048 | 1,200 | 1,200 | 1,200 | 1,200 |
| Utility line locates called-in | 1,907 | 1,727 | 1,727 | 1,750 | 1,800 |

**OUTCOMES**

|           |       |       |       |       |       |
|-----------|-------|-------|-------|-------|-------|
| Line Loss | 5.12% | 4.71% | 4.71% | 4.43% | 4.56% |
|-----------|-------|-------|-------|-------|-------|

\* REVISED ANNUAL ESTIMATE

**DEPT 161 - ELECTRIC DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 529,595     | \$ 596,393       | \$ 596,393      | \$ 548,385   | \$ 595,712     |
| 102.00 | OVERTIME PAY                   | 28,489         | 25,000           | 25,000          | 22,500       | 25,000         |
| 103.00 | OASDI/MEDICARE                 | 43,299         | 50,310           | 50,310          | 44,443       | 50,157         |
| 103.02 | MATCHING RETIREMENT            | 40,366         | 52,219           | 52,219          | 39,362       | 42,482         |
| 105.00 | LONGEVITY PAY                  | 8,720          | 9,574            | 9,574           | 7,999        | 8,492          |
| 105.01 | EDUCATION/MISCELLANEOUS        | 5,954          | 6,023            | 6,023           | 6,000        | 6,023          |
| 105.03 | STANDBY                        | 20,684         | 18,700           | 18,700          | 18,700       | 18,700         |
| 106.00 | MEDICAL INSURANCE              | 100,274        | 109,428          | 109,428         | 116,022      | 136,192        |
| 106.01 | LIFE INSURANCE                 | 1,871          | 2,107            | 2,107           | 1,936        | 2,098          |
| 106.02 | LONG TERM DISABILITY           | 713            | 802              | 802             | 738          | 799            |
| 107.00 | WORKERS' COMPENSATION          | 4,643          | 4,988            | 4,988           | 5,193        | 6,461          |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 6,350          |
| 118.00 | ACCRUED COMP TIME              | (3,974)        | 0                | 0               | 0            | 0              |
| 202.00 | FUEL                           | 29,000         | 25,000           | 25,000          | 24,365       | 27,500         |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 7,631          | 8,400            | 7,600           | 8,400        | 9,850          |
| 204.00 | POSTAGE & FREIGHT              | 614            | 500              | 500             | 500          | 500            |
| 205.00 | OFFICE SUPPLIES                | 1,287          | 1,400            | 1,400           | 1,400        | 1,200          |
| 206.00 | EMPLOYEE RELATIONS             | 629            | 850              | 850             | 850          | 800            |
| 207.00 | REPRODUCTION & PRINTING        | 1,240          | 950              | 950             | 1,600        | 900            |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 8,077          | 13,050           | 13,050          | 13,050       | 7,250          |
| 209.00 | EDUCATIONAL                    | 90             | 90               | 90              | 0            | 0              |
| 210.00 | BOTANICAL & AGRICULTURAL       | 505            | 450              | 450             | 500          | 450            |
| 211.00 | CLEANING AND JANITORIAL        | 915            | 1,350            | 1,350           | 1,350        | 825            |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 3,010          | 84,201           | 84,201          | 84,201       | 3,400          |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 410            | 0                | 0               | 2,740        | 450            |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 5,876          | 4,700            | 4,700           | 4,700        | 4,700          |
| 223.00 | SMALL APPLIANCES               | 0              | 0                | 0               | 0            | 500            |
| 250.00 | OTHER SUPPLIES                 | 4,410          | 5,700            | 5,700           | 5,700        | 5,700          |
| 301.00 | UTILITY LINES                  | 50,493         | 102,000          | 27,000          | 27,000       | 24,000         |
| 301.10 | POLE REINFORCEMENT             | 45,282         | 0                | 75,000          | 75,000       | 0              |
| 303.00 | VEHICLES/LARGE EQUIPMENT       | 19,970         | 19,000           | 19,000          | 25,365       | 22,000         |
| 304.00 | MACHINERY/EQUIPMENT            | 3,879          | 3,950            | 3,950           | 3,950        | 3,500          |
| 306.00 | OUTDOOR/STREET LIGHTING        | 17,182         | 7,500            | 7,500           | 12,380       | 0              |
| 308.00 | METERS                         | 6,163          | 6,000            | 6,000           | 6,000        | 5,750          |
| 310.00 | LAND/GROUNDS                   | 3,477          | 0                | 0               | 0            | 3,000          |
| 311.00 | UTILITY PLANTS                 | 4,301          | 1,900            | 1,900           | 3,816        | 2,500          |
| 312.00 | BUILDINGS/APPLIANCES           | 1,485          | 1,750            | 1,750           | 1,750        | 1,500          |
| 314.00 | TRANSFORMERS                   | 0              | 0                | 0               | 0            | 32,500         |
| 350.00 | OTHER MAINTENANCE              | 2,611          | 150              | 150             | 150          | 0              |

**DEPT 161 - ELECTRIC DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                    | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|-------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                         |                                |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 401.00                  | ELECTRICAL                     | \$ 4,387            | \$ 4,950            | \$ 4,950            | \$ 5,129            | \$ 5,300            |
| 402.00                  | AUDITS/CONSULTANTS FEES        | 56,097              | 110,000             | 110,000             | 90,000              | 56,000              |
| 402.80                  | SPECIAL SERVICES-TREE TRIMMING | 155,573             | 130,000             | 130,000             | 130,000             | 135,000             |
| 403.00                  | TELEPHONE                      | 2,526               | 2,500               | 2,500               | 2,500               | 2,500               |
| 404.00                  | GAS                            | 681                 | 650                 | 650                 | 887                 | 700                 |
| 405.00                  | WATER                          | 222                 | 225                 | 225                 | 338                 | 230                 |
| 406.00                  | SEWER                          | 233                 | 240                 | 240                 | 400                 | 230                 |
| 406.50                  | GARBAGE                        | 934                 | 940                 | 940                 | 939                 | 940                 |
| 406.60                  | TRNSF STATION/LANDFILL FEE     | 759                 | 600                 | 600                 | 324                 | 450                 |
| 408.00                  | RENTAL & LEASES                | 2,095               | 0                   | 0                   | 0                   | 0                   |
| 408.10                  | RENTALS/LEASES-FLEET           | 19,483              | 17,000              | 17,000              | 14,000              | 14,000              |
| 409.10                  | PUBLIC ED/INFORMATION          | 0                   | 2,000               | 2,000               | 0                   | 0                   |
| 424.00                  | SERVICE CONTRACTS              | 1,193               | 1,200               | 1,200               | 600                 | 625                 |
| 425.00                  | LABORATORY TEST FEES           | 5,638               | 5,000               | 5,000               | 5,000               | 5,000               |
| 450.00                  | OTHER SERVICES                 | 7,219               | 6,500               | 6,500               | 6,500               | 7,000               |
| 702.00                  | BUILDINGS                      | 0                   | 0                   | 0                   | 0                   | 4,800               |
| 708.00                  | METERS                         | 0                   | 0                   | 0                   | 0                   | 2,550               |
| 710.00                  | MACHINERY/EQUIPMENT            | 8,687               | 15,700              | 16,500              | 16,114              | 27,400              |
| 804.00                  | UTILITY LINES                  | 370,247             | 355,000             | 355,000             | 145,000             | 591,000             |
| 804.10                  | UTILITY LINE-CONTINGENCY       | 34,837              | 65,000              | 65,000              | 80,000              | 65,000              |
| 804.20                  | UTILITY LINES-CONTRACTORS      | 0                   | 0                   | 0                   | 210,000             | 210,000             |
| 807.00                  | TRANSFORMERS                   | 174,208             | 110,000             | 110,000             | 220,000             | 140,000             |
| 808.00                  | METERS                         | 20,712              | 20,000              | 20,000              | 20,000              | 20,000              |
| 808.01                  | AMR METERS                     | 9,466               | 0                   | 0                   | (75)                | 0                   |
| 808.10                  | SVC INSTALL                    | 5,761               | 2,500               | 2,500               | 8,100               | 3,500               |
| 809.10                  | STREET LIGHTS/SIGNALS          | 1,327               | 0                   | 0                   | 3,206               | 7,000               |
| 813.00                  | VEHICLES                       | 29,367              | 230,237             | 230,237             | 230,237             | 235,000             |
| 814.15                  | WIRELESS MESH                  | 59,601              | 0                   | 0                   | 0                   | 0                   |
| 814.20                  | FIBER EXPANSION                | 0                   | 0                   | 0                   | 38,000              | 0                   |
| 901.00                  | LIAB/CASUALTY INSURANCE        | 4,952               | 4,952               | 4,952               | 6,417               | 6,500               |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE      | 27,101              | 34,000              | 34,000              | 34,000              | 34,000              |
| 908.10                  | MILEAGE                        | 353                 | 400                 | 400                 | 729                 | 600                 |
| 950.00                  | OTHER SUNDRY                   | 311                 | 340                 | 340                 | 338                 | 340                 |
| <b>TOTAL DEPARTMENT</b> |                                | <b>\$ 2,003,141</b> | <b>\$ 2,284,369</b> | <b>\$ 2,284,369</b> | <b>\$ 2,384,728</b> | <b>\$ 2,632,906</b> |

\* REVISED ANNUAL ESTIMATE



**DEPT 100 - NON-DEPT DIRECT**

**LINE ITEM DETAIL**

| ACCT                         | DESCRIPTION                | ACTUAL<br>2013       | BUDGET               |                      | RAE*<br>2014         | BUDGET<br>2015       |
|------------------------------|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                              |                            |                      | ORIGINAL<br>2014     | AMENDED<br>2014      |                      |                      |
| 701.10                       | ELECTRICITY PURC/BASE COST | \$ 18,700,693        | \$ 19,645,795        | \$ 19,645,795        | \$ 21,637,879        | \$ 20,068,002        |
| 709.00                       | ELECTRIC SYS LCRA TCOS FEE | 2,400                | 2,400                | 2,400                | 2,400                | 2,400                |
| 860.11                       | DEBT SERVICE-INTEREST      | 1,192                | 912                  | 912                  | 912                  | 622                  |
| 860.15                       | DEBT SERVICE-PRINCIPAL     | 8,372                | 8,652                | 8,652                | 8,652                | 8,942                |
| 904.00                       | GROSS REVENUE TAX          | 1,731,176            | 1,787,636            | 1,787,636            | 1,851,041            | 1,821,701            |
| <b>TOTAL NON-DEPT DIRECT</b> |                            | <b>\$ 20,443,833</b> | <b>\$ 21,445,395</b> | <b>\$ 21,445,395</b> | <b>\$ 23,500,884</b> | <b>\$ 21,901,667</b> |

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

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LINE ITEM DETAIL

| ACCT                       | DESCRIPTION            | ACTUAL<br>2013   | BUDGET           |                  | RAE*<br>2014     | BUDGET<br>2015   |
|----------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|
|                            |                        |                  | ORIGINAL<br>2014 | AMENDED<br>2014  |                  |                  |
| 903.00                     | UNCOLLECTIBLE ACCOUNTS | \$ 39,393        | \$ 28,000        | \$ 28,000        | \$ 40,000        | \$ 40,000        |
| 906.00                     | INVENTORY ADJUSTMENTS  | (10,102)         | 1,200            | 1,200            | 3,125            | 2,500            |
| 950.00                     | OTHER SUNDRY           | 17,928           | 20,000           | 20,000           | 15,000           | 13,000           |
| <b>TOTAL NON-DEPT MISC</b> |                        | <b>\$ 47,219</b> | <b>\$ 49,200</b> | <b>\$ 49,200</b> | <b>\$ 58,125</b> | <b>\$ 55,500</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.

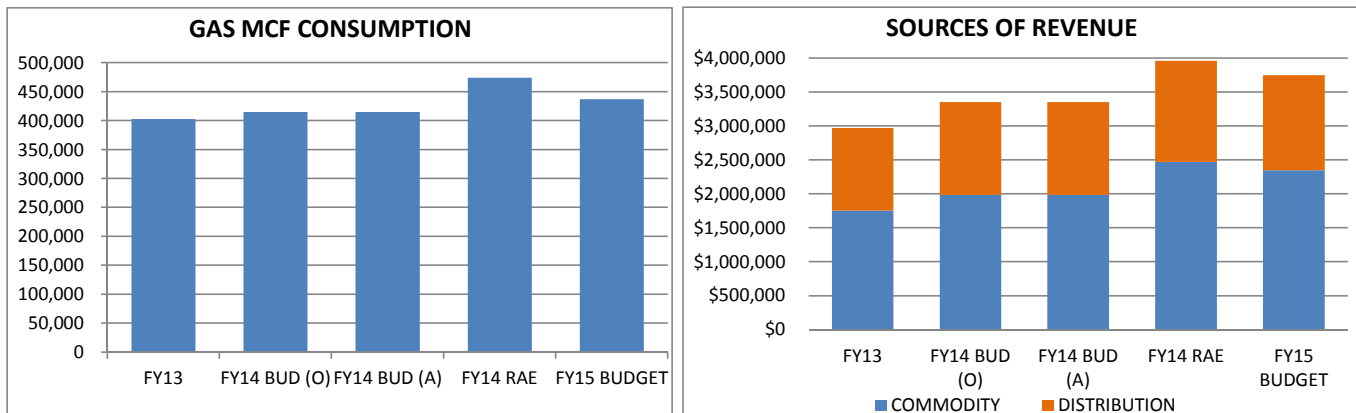
### OPERATING RESOURCES

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 through a joint gas purchase contract, MuniGas, and the cost, which fluctuates monthly, is passed through to the gas customer. Total budgeted operating resources of \$3,755,390 consists primarily of gas utility revenue. Of this amount, \$1,400,976 (37.3%) is expected to be generated to cover gas distribution and \$2,349,814 (62.6%) is projected to cover gas purchase costs.

### Revenues

The major underlying assumptions in projecting FY15 Gas Fund revenues include:

- > A 5% increase in gas consumption mcf sales over FY14 Budget in anticipation of a cold winter; and
- > A decrease in mcf gas consumption mcf sales over FY14 RAE reflecting a winter not as cold as the prior winter.



### USES OF OPERATING RESOURCES

Budgeted resource uses total \$3,634,882 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 17.0% of resource usage. The FY15 budget for the department is \$567,532 which is 2.3% higher than the FY14 Budget because of higher maintenance and service costs. Personnel costs for salaries and benefits account for 59.2% of department expenditures. Approximately 21.3% of the budget is for capital items.

### Debt Service

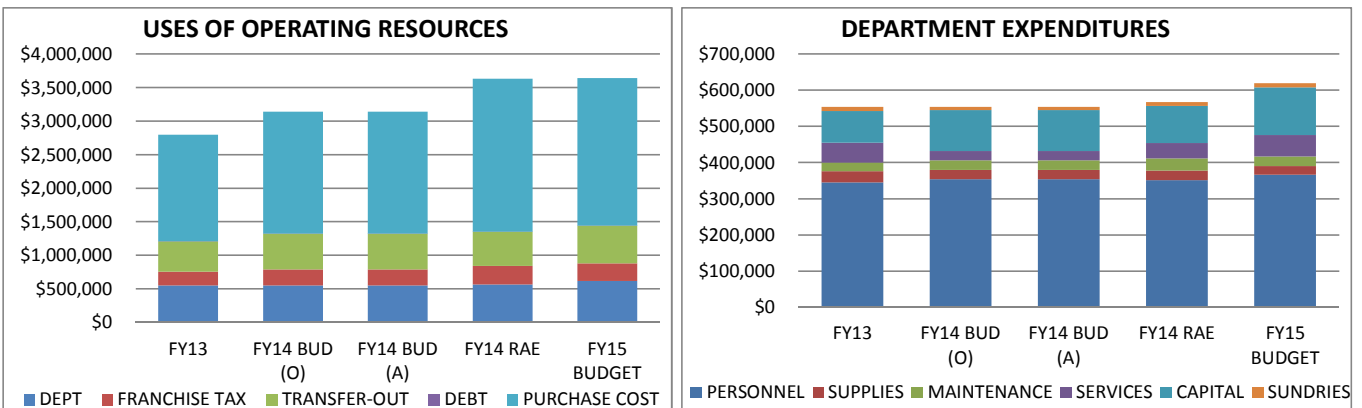
The Gas Fund has no bond debt. The fund does have a capital lease for BVWAC radios.

### Inter-Fund Transfers

The Gas Fund is projected to transfer \$383,455 to the General Fund and \$179,249 to the Electric Fund in FY15. These transfers are the pro-rated portion of services received by the Gas Fund from departments in the General and Electric Funds.

### Franchise Tax

The Gas Fund is expected to remit \$261,594 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 FY15 Budget, purchase costs are estimated at \$2,281,054, reflecting gradually rising natural gas prices and expanding customer base.

## GAS FUND OVERVIEW

### WORKING CAPITAL BALANCE

|                           | ACTUAL<br>2013     | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|---------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
|                           |                    | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| BEGINNING BALANCE         | \$ 969,554         | \$ 1,141,581        | \$ 1,141,581        | \$ 1,141,581        | \$ 1,465,923        |
| DISTRIBUTION NET REVENUES | 3,099              | 41,696              | 41,696              | 132,678             | (40,269)            |
| COMMODITY NET REVENUES    | 168,846            | 172,032             | 172,032             | 191,664             | 153,456             |
| ADJUSTMENTS               | 82                 | 0                   | 0                   | 0                   | 0                   |
| SUBTOTAL                  | 172,027            | 213,728             | 213,728             | 324,342             | 113,188             |
| ENDING BALANCE            | <u>\$1,141,581</u> | <u>\$ 1,355,309</u> | <u>\$ 1,355,309</u> | <u>\$ 1,465,923</u> | <u>\$ 1,579,111</u> |

\* 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                  | 802.00 Remodel of Gas Dept Office       | \$ 25,000               |
|                          | 804.00 Install PE Valves                | 3,042                   |
|                          | 813.00 Pickup Truck - Replace Unit #211 | 30,000                  |
| <b>TOTAL DEPARTMENTS</b> |   | <b><u>\$ 58,042</u></b> |

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

| FYE  | PRINCIPAL | INTEREST | TOTAL |
|------|-----------|----------|-------|
| 2015 | 1,901     | 132      | 2,033 |
| 2016 | 1,965     | 69       | 2,033 |
| 2017 | 1,007     | 10       | 1,017 |



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**CITY OF BRENHAM  
GAS FUND FINANCIALS**

|  | CURRENT FISCAL YEAR |              |                         | NEXT FISCAL YEAR'S BUDGET |                         |                         | FUTURE FISCAL YEARS FORECAST |              |              |              |
|--|---------------------|--------------|-------------------------|---------------------------|-------------------------|-------------------------|------------------------------|--------------|--------------|--------------|
|  | 2014<br>BUDGET      | 2014<br>RAE  | RAE VS BUD              | 2015<br>BUDGET            | BUD VS BUD              | BUD VS RAE              | 2016                         | 2017         | 2018         | 2019         |
|  |                     |              | FAV/(UNFAV)<br>VARIANCE |                           | FAV/(UNFAV)<br>VARIANCE | FAV/(UNFAV)<br>VARIANCE |                              |              |              |              |
| <b>FUNDING RESOURCES FROM CURRENT OPERATIONS</b>                                     |                     |              |                         |                           |                         |                         |                              |              |              |              |
| <b>REVENUES</b>  |                     |              |                         |                           |                         |                         |                              |              |              |              |
| DISTRIBUTION REVENUES  | \$ 1,367,003        | \$ 1,486,506 | \$ 119,503              | \$ 1,400,976              | \$ 33,973               | \$ (85,530)             | \$ 1,414,986                 | \$ 1,429,136 | \$ 1,443,427 | \$ 1,457,862 |
| COMMODITY REVENUES (TO COVER NATURAL GAS PURCHASE COSTS)                             | 1,987,990           | 2,472,718    | 484,728                 | 2,349,814                 | 361,824                 | (122,904)               | 2,373,312                    | 2,397,045    | 2,421,015    | 2,445,225    |
| TOTAL REVENUES   | 3,354,993           | 3,959,224    | 604,231                 | 3,750,790                 | 395,797                 | (208,434)               | 3,788,298                    | 3,826,181    | 3,864,443    | 3,903,087    |
| <b>TRANSFERS-IN (WORKERS COMP REFUND)</b>  | 0                   | 0            | 0                       | 4,600                     | 4,600                   | 4,600                   | 0                            | 0            | 0            | 0            |
| <b>TOTAL FUNDING RESOURCES</b>   | 3,354,993           | 3,959,224    | 604,231                 | 3,755,390                 | 400,397                 | (203,834)               | 3,788,298                    | 3,826,181    | 3,864,443    | 3,903,087    |
| <b>USES OF FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>                         |                     |              |                         |                           |                         |                         |                              |              |              |              |
| <b>OPERATING EXPENDITURES</b>  |                     |              |                         |                           |                         |                         |                              |              |              |              |
| DEPARTMENT EXPENDITURES (DEPTS 100, 110, 162)  |                     |              |                         |                           |                         |                         |                              |              |              |              |
| - PERSONNEL & BENEFITS   | 354,032             | 352,107      | 1,925                   | 367,016                   | (12,984)                | (14,909)                | 383,532                      | 400,791      | 418,826      | 437,673      |
| - SUPPLIES (FUEL, COMPUTERS, ETC)  | 25,734              | 26,205       | (471)                   | 23,868                    | 1,866                   | 2,337                   | 23,987                       | 24,107       | 24,228       | 24,349       |
| - MAINTENANCE (VEHICLES, EQUIPMENT, PLANT, ETC)                                      | 26,550              | 33,319       | (6,769)                 | 26,696                    | (146)                   | 6,623                   | 26,829                       | 26,964       | 27,098       | 27,234       |
| - SERVICES (UTILITIES, CONSULTANTS, CONTRACTS, ETC)                                  | 25,513              | 42,360       | (16,847)                | 58,668                    | (33,155)                | (16,308)                | 58,961                       | 59,256       | 59,552       | 59,850       |
| - NON CAPITAL (SMALL ITEM - \$1,000 TO \$14,999 - PURCHASES)                         | 1,500               | 1,500        | 0                       | 0                         | 1,500                   | 1,500                   | 1,500                        | 1,500        | 1,500        | 1,500        |
| - SUNDRY (UNCOLLECTIBLE ACCTS, TRAVEL, CRED CARD FEES, ETC)                          | 9,100               | 10,439       | (1,339)                 | 11,307                    | (2,207)                 | (868)                   | 11,364                       | 11,420       | 11,477       | 11,535       |
| TOTAL DEPARTMENT EXPENDITURES  | 442,429             | 465,930      | (23,501)                | 487,555                   | (45,126)                | (21,625)                | 506,173                      | 524,038      | 542,682      | 562,141      |
| FRANCHISE FEE (7% UTILITY REVENUES)  | 233,909             | 276,138      | (42,229)                | 261,594                   | (27,685)                | 14,544                  | 264,435                      | 267,080      | 269,750      | 272,448      |
| PURCHASE COSTS (EAGLE ROCK)  | 1,815,958           | 2,281,054    | (465,096)               | 2,196,358                 | (380,400)               | 84,696                  | 2,222,043                    | 2,244,264    | 2,266,707    | 2,289,374    |
| TRANSFERS TO GENERAL FUND (FOR SHARED SERVICES)                                      | 373,202             | 348,021      | 25,181                  | 383,455                   | (10,253)                | (35,434)                | 391,124                      | 398,947      | 406,926      | 415,064      |
| TRANSFERS TO ELECTRIC FUND (FOR SHARED SERVICES)                                     | 161,450             | 160,103      | 1,347                   | 179,249                   | (17,799)                | (19,146)                | 182,834                      | 186,491      | 190,220      | 194,025      |
| TOTAL OPERATING EXPENDITURES   | 3,026,948           | 3,531,246    | (504,298)               | 3,508,211                 | (481,263)               | 23,035                  | 3,566,610                    | 3,620,819    | 3,676,285    | 3,733,052    |
| <b>DEBT SERVICE (BVVWAC RADIO LEASE)</b>   | 2,034               | 2,034        | 0                       | 2,033                     | 1                       | 1                       | 2,034                        | 1,017        | 0            | 0            |
| <b>TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>                   | 3,028,982           | 3,533,280    | (504,298)               | 3,510,244                 | (481,262)               | 23,036                  | 3,568,644                    | 3,621,836    | 3,676,285    | 3,733,052    |
| <b>NET FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>                             |                     |              |                         |                           |                         |                         |                              |              |              |              |
| DISTRIBUTION NET RESOURCES   | 153,979             | 234,280      | 80,301                  | 91,690                    | (62,289)                | (142,590)               | 68,386                       | 51,564       | 33,849       | 14,184       |
| COMMODITY NET RESOURCES  | 172,032             | 191,664      | 19,632                  | 153,456                   | (18,576)                | (38,208)                | 151,268                      | 152,781      | 154,309      | 155,852      |
| <b>TOTAL NET FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>                       | \$ 326,011          | \$ 425,944   | \$ 99,933               | \$ 245,146                | \$ (80,865)             | \$ (180,798)            | \$ 219,654                   | \$ 204,345   | \$ 188,158   | \$ 170,036   |
| <b>CAPITAL FUNDING REQUIREMENTS</b>  |                     |              |                         |                           |                         |                         |                              |              |              |              |
| TOTAL NET FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS                              | \$ 326,011          | \$ 425,944   | \$ 99,933               | \$ 245,146                | \$ (80,865)             | \$ (180,798)            | \$ 219,654                   | \$ 204,345   | \$ 188,158   | \$ 170,036   |
| <b>CAPITAL REQUIREMENTS (SEE LIST ON 2ND PAGE)</b>                                   | 112,283             | 101,602      | 10,681                  | 131,959                   | (19,676)                | (30,357)                | 221,556                      | 352,797      | 107,288      | 94,091       |
| <b>NET FUNDING RESOURCES ABOVE/(BELOW) CAPITAL REQUIREMENTS</b>                      | \$ 213,728          | \$ 324,342   | \$ 110,614              | \$ 113,187                | \$ (100,541)            | \$ (211,155)            | \$ (1,902)                   | \$ (148,452) | \$ 80,870    | \$ 75,945    |
| <b>RESERVE ESTIMATE</b>  |                     |              |                         |                           |                         |                         |                              |              |              |              |
| BEGINNING BALANCE (BEGINNING ON A WORKING CAPITAL BASIS, OCT 1, 2013)                | \$ 1,141,581        | \$ 1,141,581 | \$ 0                    | \$ 1,465,923              | \$ 324,342              | \$ 324,342              | \$ 1,579,111                 | \$ 1,577,209 | \$ 1,428,757 | \$ 1,509,626 |
| NET FUNDING RESOURCES ABOVE/(BELOW) CAPITAL REQUIREMENTS                             | 213,728             | 324,342      | 110,614                 | 113,187                   | (100,541)               | (211,155)               | (1,902)                      | (148,452)    | 80,870       | 75,945       |
| ENDING BALANCE   | \$ 1,355,309        | \$ 1,465,923 | \$ 110,614              | \$ 1,579,111              | \$ 223,802              | \$ 113,187              | \$ 1,577,209                 | \$ 1,428,757 | \$ 1,509,626 | \$ 1,585,571 |
| <b>60-DAY RESERVE CALC (TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL/365 X 60)</b> | \$ 497,915          | \$ 580,813   | \$ 82,898               | \$ 577,026                | \$ (79,112)             | \$ 3,787                | \$ 586,626                   | \$ 595,370   | \$ 604,321   | \$ 613,652   |
| <b>CASH REQUIREMENT (PER SUPPLIER CONTRACT)</b>                                      | \$ 850,000          | \$ 850,000   | \$ 0                    | \$ 850,000                | \$ 0                    | \$ 0                    | \$ 850,000                   | \$ 850,000   | \$ 850,000   | \$ 850,000   |
| <b>GAS CONSUMPTION (IN MCFS)</b>   | 415,047             | 475,516      | 60,469                  | 437,018                   | 21,971                  | (38,499)                | 441,388                      | 445,802      | 450,260      | 454,762      |
| <b>FTES</b>  | 5.00                | 5.00         | 0.00                    | 5.00                      | 0.00                    | 0.00                    | 5.00                         | 5.00         | 5.00         | 5.00         |

**CITY OF BRENHAM  
GAS FUND CAPITAL REQUIREMENTS**

|   | CURRENT FISCAL YEAR |                   |                         | NEXT FISCAL YEAR'S BUDGET |                         |                         | FUTURE FISCAL YEARS FORECAST |                   |                   |                  |
|---|---------------------|-------------------|-------------------------|---------------------------|-------------------------|-------------------------|------------------------------|-------------------|-------------------|------------------|
|   | 2014                | 2014              | RAE VS BUD              | 2015                      | BUD VS BUD              | BUD VS RAE              | 2016                         | 2017              | 2018              | 2019             |
|   | BUDGET              | RAE               | FAV/(UNFAV)<br>VARIANCE | BUDGET                    | FAV/(UNFAV)<br>VARIANCE | FAV/(UNFAV)<br>VARIANCE |                              |                   |                   |                  |
| <b>CAPITAL REQUIREMENTS</b>   |                     |                   |                         |                           |                         |                         |                              |                   |                   |                  |
| 802.00 REMODEL OF GAS DEPT OFFICE (DEPT 162)                                  | \$ 0                | \$ 0              | \$ 0                    | \$ 25,000                 | \$ (25,000)             | \$ (25,000)             | \$ 0                         | \$ 0              | \$ 0              | \$ 0             |
| 804.00 STEEL MAIN REPLACEMENTS WITH POLY PIPE (DEPT 162)                      | 26,000              | 20,000            | 6,000                   | 10,000                    | 16,000                  | 10,000                  | 7,892                        | 8,366             | 6,904             | 9,127            |
| 804.00 INSTALL PE VALVES (DEPT 162)   | 0                   | 0                 | 0                       | 3,042                     | (3,042)                 | (3,042)                 | 3,411                        | 8,366             | 2,963             | 3,799            |
| 804.10 UTILITY LINE-CONTINGENCY (DEPT 162 - FOR UNFORESEEN PROJECTS OR COSTS) | 10,000              | 10,362            | (362)                   | 10,000                    | 0                       | 362                     | 10,000                       | 10,000            | 10,000            | 10,000           |
| 805.00 2ND CITY GATE (DEPT 162)   | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 0                            | 250,000           | 0                 | 0                |
| 808.00 GAS METERS (DEPT 162)  | 35,000              | 29,499            | 5,501                   | 30,917                    | 4,083                   | (1,418)                 | 32,911                       | 32,548            | 33,700            | 33,165           |
| 808.01 AMR GAS METERS (DEPT 162)  | 0                   | 152               | (152)                   | 0                         | 0                       | 152                     | 0                            | 0                 | 0                 | 0                |
| 808.10 NEW SERVICE LINE INSTALLS (DEPT 162)                                   | 13,000              | 15,421            | (2,421)                 | 15,000                    | (2,000)                 | 421                     | 15,000                       | 15,000            | 15,000            | 15,000           |
| 809.00 GAS REGULATORS (DEPT 162)  | 10,000              | 7,885             | 2,115                   | 8,000                     | 2,000                   | (115)                   | 8,000                        | 8,000             | 8,000             | 8,000            |
| 810.00 REMOTE GAS LEAK DETECTOR (DEPT 162)                                    | 18,283              | 18,283            | 0                       | 0                         | 18,283                  | 18,283                  | 0                            | 0                 | 0                 | 0                |
| 810.00 REPLACE POLY FUSION MACHINE (DEPT 162)                                 | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 0                            | 20,517            | 0                 | 0                |
| 810.00 REPLACE TRENCHER UNIT #320 (DEPT 162)                                  | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 0                            | 0                 | 0                 | 15,000           |
| 813.00 BACKHOE UNIT #157 (DEPT 162)   | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 108,212                      | 0                 | 0                 | 0                |
| 813.00 REPLACE TRUCK UNIT #211 (DEPT 162)                                     | 0                   | 0                 | 0                       | 30,000                    | (30,000)                | (30,000)                | 0                            | 0                 | 0                 | 0                |
| 813.00 REPLACE TRUCK AND TOOL BOX UNIT #56 (DEPT 162)                         | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 0                            | 0                 | 30,721            | 0                |
| 813.00 REPLACE SERVICE TRUCK UNIT #344 (DEPT 162)                             | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 36,130                       | 0                 | 0                 | 0                |
| <b>TOTAL CAPITAL REQUIREMENTS</b>   | <u>\$ 112,283</u>   | <u>\$ 101,602</u> | <u>\$ 10,681</u>        | <u>\$ 131,959</u>         | <u>\$ (19,676)</u>      | <u>\$ (30,357)</u>      | <u>\$ 221,556</u>            | <u>\$ 352,797</u> | <u>\$ 107,288</u> | <u>\$ 94,091</u> |



## GAS FUND REVENUES

| ACCT                  | DESCRIPTION                | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|-----------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                       |                            |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 602.00                | GAS UTIL REVENUES          | \$ 4,523,190        | \$ 4,765,181        | \$ 4,765,181        | \$ 4,030,401        | \$ 3,726,430        |
| 611.00                | GAS COST ADJUSTMENT        | (1,567,332)         | (1,423,618)         | (1,423,618)         | (85,574)            | 10,630              |
| 613.00                | RELIGHT SERVICE            | 30                  | 30                  | 30                  | 30                  | 30                  |
| 632.00                | STATE SALES TAX            | 5,810               | 5,000               | 5,000               | 5,000               | 5,000               |
| 655.00                | LINE TAPS                  | 4,830               | 6,000               | 6,000               | 7,735               | 7,000               |
| 690.00                | MISCELLANEOUS UTIL REVENUE | 3,503               | 1,000               | 1,000               | 1,000               | 1,000               |
|                       | TOTAL UTILITY REV          | 2,970,032           | 3,353,593           | 3,353,593           | 3,958,592           | 3,750,090           |
| 710.30                | INTEREST-TEXPOOL           | 447                 | 700                 | 700                 | 340                 | 500                 |
| 790.60                | GAIN/LOSS ON FIXED ASSETS  | 1,217               | 0                   | 0                   | 92                  | 0                   |
| 790.61                | SALE OF NON CAPITAL ASSETS | 169                 | 700                 | 700                 | 200                 | 200                 |
|                       | TOTAL MISC REV             | 1,833               | 1,400               | 1,400               | 632                 | 700                 |
| <b>TOTAL REVENUES</b> |                            | <b>\$ 2,971,865</b> | <b>\$ 3,354,993</b> | <b>\$ 3,354,993</b> | <b>\$ 3,959,224</b> | <b>\$ 3,750,790</b> |
| MCFs                  |                            | 402,656             | 415,037             | 415,037             | 474,330             | 437,018             |
| AVG MONTHLY CUSTOMERS |                            | 4,316               | 4,371               | 4,371               | 4,326               | 4,363               |

\* REVISED ANNUAL ESTIMATE

**GAS FUND EXPENDITURES BY DEPARTMENT**

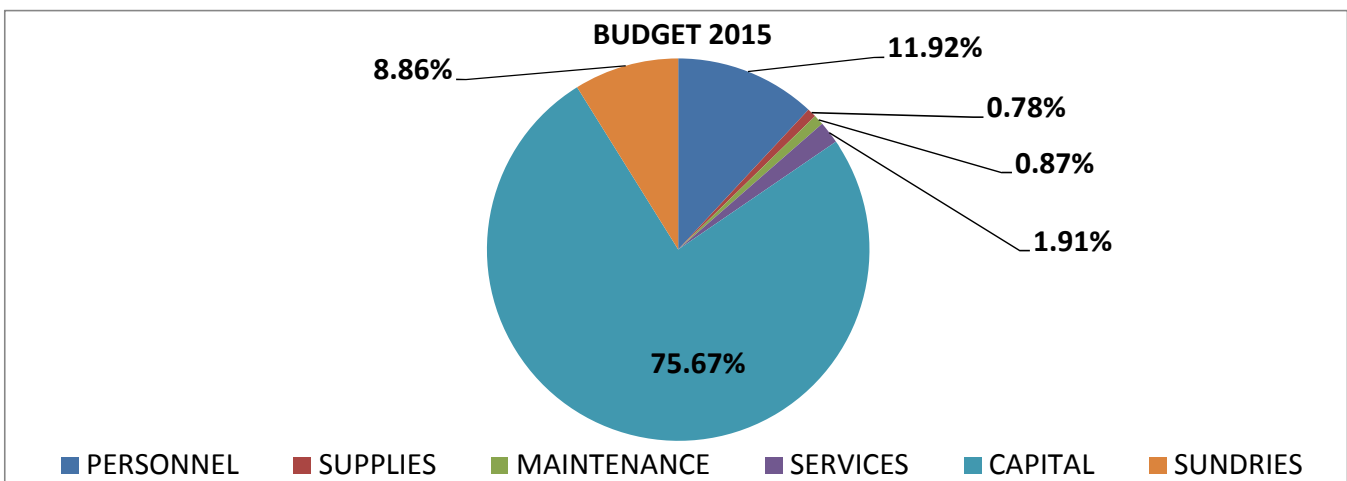
| DEPARTMENT          | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                     |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 162 GAS             | \$ 552,374          | \$ 554,512          | \$ 554,512          | \$ 565,249          | \$ 617,414          |
| 100 NON-DEPT DIRECT | 1,795,897           | 2,051,901           | 2,051,901           | 2,559,226           | 2,459,985           |
| 110 NON-DEPT MISC   | 2,275               | 200                 | 200                 | 2,283               | 2,100               |
| <b>TOTAL</b>        | <b>\$ 2,350,545</b> | <b>\$ 2,606,613</b> | <b>\$ 2,606,613</b> | <b>\$ 3,126,758</b> | <b>\$ 3,079,499</b> |

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

| DEPARTMENT          | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014  | BUDGET<br>2015 |
|---------------------|----------------|------------------|-----------------|---------------|----------------|
|                     |                | ORIGINAL<br>2014 | AMENDED<br>2014 |               |                |
| 132 GAS             | -21.14%        | 0.39%            | 0.39%           | 2.33%         | 9.23%          |
| 100 NON-DEPT DIRECT | 30.28%         | 14.25%           | 14.25%          | 42.50%        | -3.88%         |
| 110 NON-DEPT MISC   | 327.59%        | -91.21%          | -91.21%         | 0.36%         | -8.02%         |
| <b>TOTAL</b>        | <b>13.04%</b>  | <b>10.89%</b>    | <b>10.89%</b>   | <b>33.02%</b> | <b>-1.51%</b>  |

**GAS FUND EXPENDITURES BY CATEGORY**

| CATEGORY                  | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                           |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| PERSONNEL                 | \$ 345,750          | \$ 354,032          | \$ 354,032          | \$ 352,107          | \$ 367,016          |
| SUPPLIES                  | 30,584              | 25,734              | 30,234              | 26,205              | 23,868              |
| MAINTENANCE               | 24,285              | 26,550              | 26,550              | 33,319              | 26,696              |
| SERVICES                  | 54,580              | 25,513              | 25,513              | 42,360              | 58,668              |
| CAPITAL                   | 1,676,509           | 1,931,775           | 1,927,275           | 2,386,190           | 2,330,350           |
| SUNDRIES                  | 218,838             | 243,009             | 243,009             | 286,577             | 272,901             |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 2,350,545</b> | <b>\$ 2,606,613</b> | <b>\$ 2,606,613</b> | <b>\$ 3,126,758</b> | <b>\$ 3,079,499</b> |



**TRANSFERS-IN**

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|                                   | <b>ACTUAL</b> | <b>BUDGET</b>   |                | <b>RAE*</b> | <b>BUDGET</b> |
|-----------------------------------|---------------|-----------------|----------------|-------------|---------------|
|                                   | <b>2013</b>   | <b>ORIGINAL</b> | <b>AMENDED</b> | <b>2014</b> | <b>2015</b>   |
|                                   |               | <b>2014</b>     | <b>2014</b>    |             |               |
| 650.00 WORKERS' COMPENSATION FUND | \$ 0          | \$ 0            | \$ 0           | \$ 0        | \$ 4,600      |
| TOTAL TRANSFERS IN                | 0             | 0               | 0              | 0           | 4,600         |

**TRANSFERS-OUT**

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|                      | <b>ACTUAL</b> | <b>BUDGET</b>   |                | <b>RAE*</b> | <b>BUDGET</b> |
|----------------------|---------------|-----------------|----------------|-------------|---------------|
|                      | <b>2013</b>   | <b>ORIGINAL</b> | <b>AMENDED</b> | <b>2014</b> | <b>2015</b>   |
|                      |               | <b>2014</b>     | <b>2014</b>    |             |               |
| 601.00 GENERAL FUND  | 339,443       | 373,202         | 373,202        | 348,021     | 383,455       |
| 602.00 ELECTRIC FUND | 109,931       | 161,450         | 161,450        | 160,103     | 179,249       |
| TOTAL TRANSFERS OUT  | 449,374       | 534,652         | 534,652        | 508,124     | 562,704       |

\* REVISED ANNUAL ESTIMATE



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**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 120 miles of gas mains distributing more than 475,000 mcfs of gas and servicing more than 4,300 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 82 outdated meters with AMR meters; replaced 13 stopped meters; installed 36 new AMR meters on new services;
- > Prevent atmospheric corrosion by continuing with scheduled painting of above ground piping and meters. Painted more than 300 meters;
- > Install new services for anticipated City growth. 57 new services, over 2,350 feet of new service;
- > Installed 5,917 feet of new main;
- > Installed 8,400 feet of fiber conduit for the IT department;
- > Replace steel services attached to Polyethylene main; replaced and/or removed. Last year's total was 57;
- > Rebuild regulators at border stations, and rebuilt 6 regulators. Also, painted at John and Mary Border Station;
- > Extend gas mains outward to reach more potential customers; 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. Build off the information we obtain from the mail outs and our booth at the fair to help with Gas Awareness and Damage Prevention

**DEPT 162 - GAS DEPARTMENT**

| INPUTS                                  | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
|   |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>                        | \$ 345,750        | \$ 354,032        | \$ 354,032        | \$ 352,107        | \$ 367,016        |
| <b>Supplies</b>                         | 30,584            | 25,734            | 30,234            | 26,205            | 23,868            |
| <b>Maintenance</b>                      | 24,285            | 26,550            | 26,550            | 33,319            | 26,696            |
| <b>Services</b>                         | 54,580            | 25,513            | 25,513            | 42,360            | 58,668            |
| <b>Capital</b>                          | 87,521            | 113,783           | 109,283           | 103,102           | 131,959           |
| <b>Sundries</b>                         | 9,654             | 8,900             | 8,900             | 8,156             | 9,207             |
| <b>Total</b>                            | <b>\$ 552,374</b> | <b>\$ 554,512</b> | <b>\$ 554,512</b> | <b>\$ 565,249</b> | <b>\$ 617,414</b> |
| <b>DECISION PACKAGES FUNDED</b>         |                   |                   |                   |                   |                   |
| 802.00 Remodel of Gas Dept Office       |                   |                   |                   | \$                | 25,000            |
| 804.00 Install PE Valves                |                   |                   |                   |                   | 3,042             |
| 813.00 Pickup Truck - Replace Unit #211 |                   |                   |                   |                   | 30,000            |
| <b>OUTPUTS</b>                          |                   |                   |                   |                   |                   |
| Feet of Lines Replaced                  | 1,100             | 2,800             | 2,800             | 0                 | 2,155             |
| Service Taps Installed                  | 33                | 60                | 60                | 57                | 60                |
| Service Calls                           | 1,332             | 1,100             | 1,100             | 1,200             | 1,145             |
| MCF Purchased                           | 406,433           | 420,743           | 420,743           | 481,935           | 441,759           |
| Avg Price MCF Purchased                 | 3.90              | 4.32              | 4.32              | 4.73              | 4.97              |
| MCF Sold                                | 402,656           | 415,037           | 415,037           | 475,516           | 437,018           |
| Avg Price MCF Sold                      | 7.29              | 8.15              | 8.15              | 8.30              | 8.55              |
| Customers Served                        | 4,354             | 4,250             | 4,250             | 4,340             | 4,394             |
| <b>OUTCOMES</b>                         |                   |                   |                   |                   |                   |
| TMLIRP Compliance Award Rating          | Excellent         | Excellent         | Excellent         | Excellent         | Excellent         |
| % Line Loss                             | 0.93%             | 1.36%             | 1.36%             | 1.33%             | 1.07%             |

\* REVISED ANNUAL ESTIMATE

**DEPT 162 - GAS DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 226,623     | \$ 229,317       | \$ 229,317      | \$ 229,502   | \$ 235,402     |
| 102.00 | OVERTIME PAY                   | 6,924          | 8,000            | 8,000           | 8,000        | 8,000          |
| 103.00 | OASDI/MEDICARE                 | 17,512         | 19,664           | 19,664          | 18,421       | 20,151         |
| 103.02 | MATCHING RETIREMENT            | 17,333         | 20,410           | 20,410          | 16,463       | 17,066         |
| 105.00 | LONGEVITY PAY                  | 4,670          | 4,980            | 4,980           | 4,965        | 5,179          |
| 105.01 | EDUCATION/MISCELLANEOUS        | 5,954          | 6,023            | 6,023           | 6,000        | 6,023          |
| 105.03 | STANDBY                        | 9,282          | 8,200            | 8,200           | 8,200        | 8,200          |
| 106.00 | MEDICAL INSURANCE              | 52,584         | 54,144           | 54,144          | 57,341       | 61,040         |
| 106.01 | LIFE INSURANCE                 | 833            | 811              | 811             | 847          | 833            |
| 106.02 | LONG TERM DISABILITY           | 317            | 308              | 308             | 322          | 316            |
| 107.00 | WORKERS' COMPENSATION          | 2,149          | 2,175            | 2,175           | 2,046        | 2,302          |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 2,504          |
| 118.00 | ACCRUED COMP TIME              | 1,568          | 0                | 0               | 0            | 0              |
| 201.00 | CHEMICALS                      | 2,609          | 3,750            | 3,750           | 3,750        | 2,725          |
| 202.00 | FUEL                           | 11,045         | 11,000           | 11,000          | 10,790       | 10,500         |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 971            | 2,200            | 5,200           | 2,200        | 2,085          |
| 204.00 | POSTAGE & FREIGHT              | 393            | 700              | 700             | 700          | 600            |
| 205.00 | OFFICE SUPPLIES                | 469            | 500              | 500             | 500          | 500            |
| 206.00 | EMPLOYEE RELATIONS             | 1,140          | 750              | 750             | 750          | 750            |
| 207.00 | REPRODUCTION & PRINTING        | 539            | 600              | 600             | 600          | 600            |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 3,168          | 1,300            | 2,800           | 1,801        | 2,108          |
| 210.00 | BOTANICAL & AGRICULTURAL       | 156            | 100              | 100             | 100          | 100            |
| 211.00 | CLEANING AND JANITORIAL        | 905            | 700              | 700             | 700          | 700            |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 3,515          | 434              | 434             | 275          | 100            |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 79             | 100              | 100             | 90           | 100            |
| 218.00 | PHOTOGRAPHY                    | 110            | 0                | 0               | 0            | 0              |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 652            | 600              | 600             | 949          | 500            |
| 250.00 | OTHER SUPPLIES                 | 4,833          | 3,000            | 3,000           | 3,000        | 2,500          |
| 301.00 | UTILITY LINES                  | 9,657          | 10,000           | 10,000          | 16,467       | 12,500         |
| 303.00 | VEHICLES/LARGE EQUIPMENT       | 5,493          | 5,000            | 5,000           | 5,000        | 5,000          |
| 304.00 | MACHINERY/EQUIPMENT            | 2,502          | 2,500            | 2,500           | 3,038        | 3,000          |
| 308.00 | METERS                         | 0              | 100              | 100             | 72           | 0              |
| 311.00 | UTILITY PLANTS                 | 5,878          | 8,300            | 8,300           | 8,246        | 6,096          |
| 312.00 | BUILDINGS/APPLIANCES           | 737            | 400              | 400             | 246          | 0              |
| 313.00 | COMPUTER/OFFICE EQUIPMENT      | 0              | 50               | 50              | 50           | 0              |
| 350.00 | OTHER MAINTENANCE              | 18             | 200              | 200             | 200          | 100            |

**DEPT 162 - GAS DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                            |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 401.00                  | ELECTRICAL                 | \$ 2,351          | \$ 1,968          | \$ 1,968          | \$ 2,171          | \$ 2,300          |
| 402.00                  | AUDITS/CONSULTANTS FEES    | 28,069            | 2,800             | 2,800             | 2,800             | 11,000            |
| 402.15                  | STATE FEES                 | 3,406             | 4,000             | 4,000             | 8,313             | 15,162            |
| 403.00                  | TELEPHONE                  | 1,383             | 1,300             | 1,300             | 1,451             | 3,170             |
| 404.00                  | GAS                        | 562               | 695               | 695               | 720               | 600               |
| 406.50                  | GARBAGE                    | 577               | 600               | 600               | 602               | 576               |
| 406.60                  | TRNSF STATION/LANDFILL FEE | 19                | 0                 | 0                 | 0                 | 0                 |
| 408.00                  | RENTAL & LEASES            | 1,804             | 1,800             | 1,800             | 2,200             | 1,840             |
| 408.10                  | RENTALS/LEASES-FLEET       | 6,200             | 3,500             | 3,500             | 14,488            | 14,000            |
| 409.10                  | PUBLIC ED/INFORMATION      | 6,441             | 5,000             | 5,000             | 6,400             | 6,400             |
| 424.00                  | SERVICE CONTRACTS          | 1,010             | 2,050             | 2,050             | 1,776             | 2,100             |
| 425.00                  | LABORATORY TEST FEES       | 720               | 800               | 800               | 660               | 720               |
| 450.00                  | OTHER SERVICES             | 2,037             | 1,000             | 1,000             | 779               | 800               |
| 714.10                  | SCADA COMMUNICATIONS       | 0                 | 1,500             | 1,500             | 1,500             | 0                 |
| 802.00                  | BUILDINGS                  | 0                 | 0                 | 0                 | 0                 | 25,000            |
| 804.00                  | UTILITY LINES              | 0                 | 26,000            | 21,500            | 20,000            | 13,042            |
| 804.10                  | UTILITY LINE-CONTINGENCY   | 7,389             | 10,000            | 10,000            | 10,362            | 10,000            |
| 808.00                  | METERS                     | 11,664            | 35,000            | 35,000            | 29,499            | 30,917            |
| 808.01                  | AMR METERS                 | 50,018            | 0                 | 0                 | 152               | 0                 |
| 808.10                  | SVC INSTALL                | 11,657            | 13,000            | 13,000            | 15,421            | 15,000            |
| 809.00                  | GAS REGULATORS             | 6,793             | 10,000            | 10,000            | 7,885             | 8,000             |
| 810.00                  | MACHINERY/EQUIPMENT        | 0                 | 18,283            | 18,283            | 18,283            | 0                 |
| 813.00                  | VEHICLES                   | 0                 | 0                 | 0                 | 0                 | 30,000            |
| 901.00                  | LIAB/CASUALTY INSURANCE    | 1,170             | 1,300             | 1,300             | 1,307             | 1,307             |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE  | 7,495             | 7,000             | 7,000             | 6,057             | 7,000             |
| 908.10                  | MILEAGE                    | 989               | 500               | 500               | 692               | 800               |
| 950.00                  | OTHER SUNDRY               | 0                 | 100               | 100               | 100               | 100               |
| <b>TOTAL DEPARTMENT</b> |                            | <b>\$ 552,374</b> | <b>\$ 554,512</b> | <b>\$ 554,512</b> | <b>\$ 565,249</b> | <b>\$ 617,414</b> |

\* REVISED ANNUAL ESTIMATE



**DEPT 100 - NON-DEPT DIRECT**

**LINE ITEM DETAIL**

| ACCT                         | DESCRIPTION                | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|------------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                              |                            |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 705.00                       | GAS PURCHASE BASE/COST ADJ | \$ 1,586,954        | \$ 1,815,958        | \$ 1,815,958        | \$ 2,281,054        | \$ 2,196,358        |
| 860.11                       | DEBT SERVICE-INTEREST      | 253                 | 194                 | 194                 | 194                 | 132                 |
| 860.15                       | DEBT SERVICE-PRINCIPAL     | 1,780               | 1,840               | 1,840               | 1,840               | 1,901               |
| 904.00                       | GROSS REVENUE TAX          | 206,909             | 233,909             | 233,909             | 276,138             | 261,594             |
| <b>TOTAL NON-DEPT DIRECT</b> |                            | <b>\$ 1,795,897</b> | <b>\$ 2,051,901</b> | <b>\$ 2,051,901</b> | <b>\$ 2,559,226</b> | <b>\$ 2,459,985</b> |

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

LINE ITEM DETAIL

| ACCT                       | DESCRIPTION            | ACTUAL<br>2013  | BUDGET           |                 | RAE*<br>2014    | BUDGET<br>2015  |
|----------------------------|------------------------|-----------------|------------------|-----------------|-----------------|-----------------|
|                            |                        |                 | ORIGINAL<br>2014 | AMENDED<br>2014 |                 |                 |
| 903.00                     | UNCOLLECTIBLE ACCOUNTS | \$ 4,235        | \$ 200           | \$ 200          | \$ 2,600        | \$ 2,600        |
| 906.00                     | INVENTORY ADJUSTMENTS  | (1,961)         | 0                | 0               | (317)           | (500)           |
| <b>TOTAL NON-DEPT MISC</b> |                        | <b>\$ 2,275</b> | <b>\$ 200</b>    | <b>\$ 200</b>   | <b>\$ 2,283</b> | <b>\$ 2,100</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

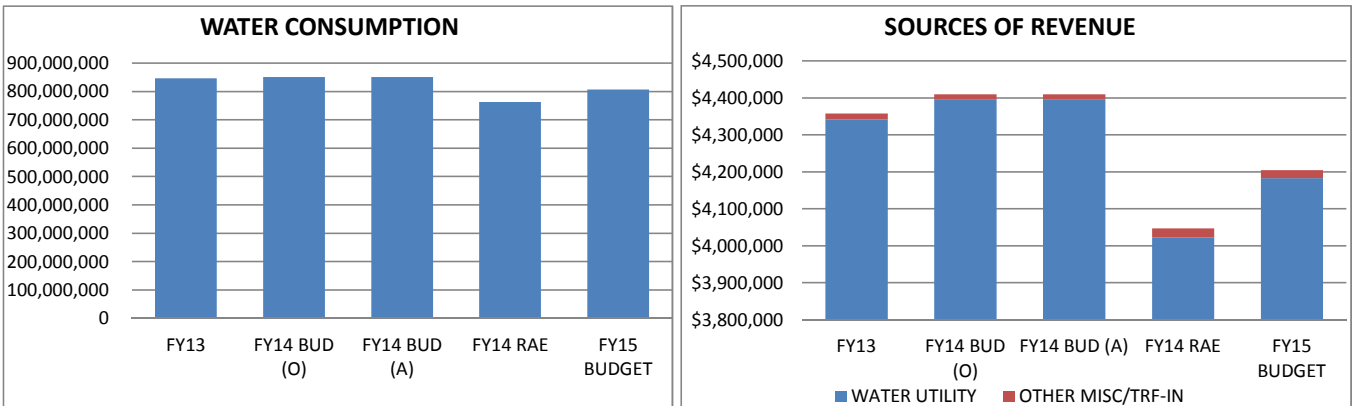
Projected operating resources are estimated at \$4,205,421 for FY15. The primary revenue source is generated by water sales and contributes \$4,074,726 to total operating resources. Other major operating resources are revenues from fire line and line tap charges and interest.

#### Revenues

Revenue projections for water are based on factors such as historical consumption, water rates and weather predictions. Consumption is higher in hot, dry years and lower in cool, wet years. This is particularly true for residential customers and irrigation meters. Economic pressures can also impact water consumption patterns, particularly irrigation usage. The major underlying assumptions in projecting FY15 Water Fund revenues include:

- > No changes in water rates; and
- > Water consumption of 807,634,757 gallons based on public awareness of water conservation measures.

Water revenues for FY14 RAE are expected to fall below budget estimates due to higher winter rainfall and water conservation.



### USES OF OPERATING RESOURCES

Budgeted resource uses total \$4,980,692 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

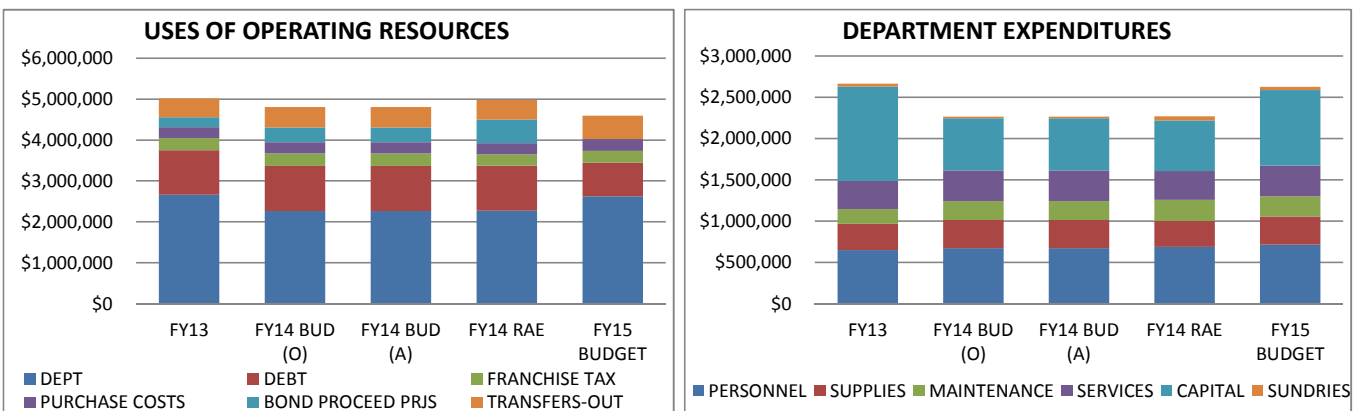
The Water Fund supports the Water Treatment and Water Construction departments. The combined FY15 budgets for these departments are \$2,631,003. At 57%, these department budgets represent the largest use of operating resources. Personnel costs for salaries and benefits account for 27% of department expenditures. 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 \$230,000 in electricity for running the treatment process.

### Debt Service

The second largest use of operating resources is for debt service. There is \$819,088 budgeted for principal and interest payments in FY15. Debt service is the largest non-operating expenditure for the fund. No new debt issue is expected in FY15.

### Inter-Fund Transfers

The Water Fund is projected to transfer \$354,791 to the General Fund and \$220,899 to the Electric Fund in FY15. 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 \$285,231 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. \$291,900 is budgeted for FY15 water purchase costs, an increase over FY14 contract pricing.

## WATER FUND OVERVIEW

### WORKING CAPITAL

|                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-------------------|----------------|------------------|-----------------|--------------|----------------|
|                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| BEGINNING BALANCE | \$2,328,885    | \$2,161,312      | \$2,161,312     | \$2,161,312  | \$2,037,075    |
| NET REVENUES      | (174,188)      | 297,744          | 297,744         | (124,237)    | (397,491)      |
| ADJUSTMENTS       | 6,615          | 0                | 0               | 0            | 0              |
| SUBTOTAL          | (167,573)      | 297,744          | 297,744         | (124,237)    | (397,491)      |
| ENDING BALANCE    | \$2,161,312    | \$2,459,056      | \$2,459,056     | \$2,037,075  | \$1,639,585    |

\* 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      | 802.00 Building Renovation                            | \$ 150,000        |
|                          | 805.00 Catwalk, Pipe Paint & Repair                   | 30,000            |
|                          | 805.00 Rehab of Clarifiers 1, 2, & 3                  | 50,000            |
|                          | 805.00 Mixer for Raw Water Tank                       | 13,000            |
|                          | 805.00 Sludge Pit Rehab & Clarifier Drain Replacement | 100,000           |
|                          | 813.00 Mower Purchase                                 | 7,500             |
| 164 WATER CONSTRUCTION   | 804.00 Water Line Replacements In-House               | 25,000            |
|                          | 813.00 1/2 Ton Truck Addition                         | 20,000            |
| <b>TOTAL DEPARTMENTS</b> |   | <b>\$ 395,500</b> |

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

| FYE  | PRINCIPAL | INTEREST | TOTAL   |
|------|-----------|----------|---------|
| 2015 | 483,039   | 336,049  | 819,088 |
| 2016 | 502,118   | 316,768  | 818,886 |
| 2017 | 521,367   | 295,355  | 816,722 |
| 2018 | 555,375   | 271,300  | 826,675 |
| 2019 | 573,438   | 253,669  | 827,107 |
| 2020 | 588,438   | 237,262  | 825,700 |
| 2021 | 616,275   | 214,819  | 831,094 |
| 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 |



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**CITY OF BRENHAM  
WATER FUND FINANCIALS**

|  | CURRENT FISCAL YEAR |                     |                                       | NEXT FISCAL YEAR'S BUDGET |                                       |                                       | FUTURE FISCAL YEARS FORECAST |                     |                    |                     |
|--|---------------------|---------------------|---------------------------------------|---------------------------|---------------------------------------|---------------------------------------|------------------------------|---------------------|--------------------|---------------------|
|  | 2014<br>BUDGET      | 2014<br>RAE         | RAE VS BUD<br>FAV/(UNFAV)<br>VARIANCE | 2015<br>BUDGET            | BUD VS BUD<br>FAV/(UNFAV)<br>VARIANCE | BUD VS RAE<br>FAV/(UNFAV)<br>VARIANCE | 2016                         | 2017                | 2018               | 2019                |
| <b>FUNDING RESOURCES FROM CURRENT OPERATIONS</b>                                     |                     |                     |                                       |                           |                                       |                                       |                              |                     |                    |                     |
| <b>REVENUES</b>  |                     |                     |                                       |                           |                                       |                                       |                              |                     |                    |                     |
| UTILITY REVENUES (NO RATE CHANGES)   | \$ 4,409,955        | \$ 4,047,511        | \$ (362,444)                          | \$ 4,185,621              | \$ (224,334)                          | \$ 138,110                            | \$ 4,593,648                 | \$ 4,268,635        | \$ 4,639,588       | \$ 4,353,306        |
| TRANSFERS-IN (WORKERS COMP REFUND)   | 0                   | 0                   | 0                                     | 19,800                    | 19,800                                | 19,800                                | 0                            | 0                   | 0                  | 0                   |
| <b>TOTAL FUNDING RESOURCES</b>   | <b>4,409,955</b>    | <b>4,047,511</b>    | <b>(362,444)</b>                      | <b>4,205,421</b>          | <b>(204,534)</b>                      | <b>157,910</b>                        | <b>4,593,648</b>             | <b>4,268,635</b>    | <b>4,639,588</b>   | <b>4,353,306</b>    |
| <b>USES OF FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>                         |                     |                     |                                       |                           |                                       |                                       |                              |                     |                    |                     |
| <b>OPERATING EXPENDITURES</b>  |                     |                     |                                       |                           |                                       |                                       |                              |                     |                    |                     |
| DEPARTMENT EXPENDITURES (DEPTS 100, 110, 163, 164)                                   |                     |                     |                                       |                           |                                       |                                       |                              |                     |                    |                     |
| - PERSONNEL & BENEFITS   | 675,530             | 691,695             | (16,165)                              | 719,460                   | (43,930)                              | (27,765)                              | 751,836                      | 785,668             | 821,023            | 857,969             |
| - SUPPLIES (FUEL, COMPUTERS, ETC)  | 341,609             | 314,410             | 27,199                                | 339,600                   | 2,009                                 | (25,190)                              | 341,298                      | 343,004             | 344,720            | 346,443             |
| - MAINTENANCE (VEHICLES, EQUIPMENT, PLANT, ETC)                                      | 249,992             | 254,515             | (4,523)                               | 244,800                   | 5,192                                 | 9,715                                 | 246,024                      | 247,254             | 248,490            | 249,733             |
| - SERVICES (UTILITIES, CONSULTANTS, CONTRACTS, ETC)                                  | 354,630             | 349,666             | 4,964                                 | 373,577                   | (18,947)                              | (23,911)                              | 375,445                      | 377,322             | 379,209            | 381,105             |
| - NON CAPITAL (SMALL ITEM - \$1,000 TO \$14,999 - PURCHASES)                         | 68,400              | 77,668              | (9,268)                               | 4,000                     | 64,400                                | 73,668                                | 15,000                       | 15,000              | 15,000             | 15,000              |
| - SUNDRY (UNCOLLECTIBLE ACCTS, TRAVEL, CRED CARD FEES, ETC)                          | 22,754              | 50,970              | (28,216)                              | 39,066                    | (16,312)                              | 11,904                                | 39,261                       | 39,458              | 39,655             | 39,853              |
| <b>TOTAL DEPARTMENT EXPENDITURES</b>   | <b>1,712,915</b>    | <b>1,738,924</b>    | <b>(26,009)</b>                       | <b>1,720,503</b>          | <b>(7,588)</b>                        | <b>18,421</b>                         | <b>1,768,864</b>             | <b>1,807,707</b>    | <b>1,848,097</b>   | <b>1,890,103</b>    |
| FRANCHISE FEE (7% UTILITY REVENUES)  | 300,499             | 274,274             | 26,225                                | 285,231                   | 15,268                                | (10,957)                              | 313,754                      | 290,964             | 316,891            | 296,812             |
| PURCHASE COSTS (BRAZOS RIVER AUTHORITY 4200 ACRE FEET)                               | 265,650             | 275,730             | (10,080)                              | 291,900                   | (26,250)                              | (16,170)                              | 306,495                      | 321,820             | 331,474            | 341,419             |
| TRANSFERS TO GENERAL FUND (FOR SHARED SERVICES)                                      | 345,304             | 322,006             | 23,298                                | 354,791                   | (9,487)                               | (32,785)                              | 361,887                      | 369,125             | 376,507            | 384,037             |
| TRANSFERS TO ELECTRIC FUND (FOR SHARED SERVICES)                                     | 154,381             | 154,919             | (538)                                 | 220,899                   | (66,518)                              | (65,980)                              | 225,317                      | 229,823             | 234,419            | 239,108             |
| <b>TOTAL OPERATING EXPENDITURES</b>  | <b>2,778,749</b>    | <b>2,765,853</b>    | <b>12,896</b>                         | <b>2,873,324</b>          | <b>(94,575)</b>                       | <b>(107,471)</b>                      | <b>2,976,316</b>             | <b>3,019,438</b>    | <b>3,107,389</b>   | <b>3,151,479</b>    |
| <b>DEBT SERVICE</b>  |                     |                     |                                       |                           |                                       |                                       |                              |                     |                    |                     |
| CURRENT DEBT SCHEDULE  | 1,106,244           | 1,106,244           | 0                                     | 819,088                   | 287,156                               | 287,156                               | 818,887                      | 816,722             | 826,675            | 827,107             |
| NEW DEBT ISSUES (FOR NONPOTABLE WATER SYSTEM & CHURCH ST TOWER REHAB PROJIS)         | 0                   | 0                   | 0                                     | 0                         | 0                                     | 0                                     | 0                            | 118,187             | 118,187            | 118,187             |
| <b>TOTAL DEBT SERVICE</b>  | <b>1,106,244</b>    | <b>1,106,244</b>    | <b>0</b>                              | <b>819,088</b>            | <b>287,156</b>                        | <b>287,156</b>                        | <b>818,887</b>               | <b>934,909</b>      | <b>944,862</b>     | <b>945,294</b>      |
| <b>TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>                   | <b>3,884,993</b>    | <b>3,872,097</b>    | <b>12,896</b>                         | <b>3,692,412</b>          | <b>192,581</b>                        | <b>179,685</b>                        | <b>3,795,203</b>             | <b>3,954,346</b>    | <b>4,052,251</b>   | <b>4,096,773</b>    |
| <b>NET FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>                             | <b>\$ 524,962</b>   | <b>\$ 175,414</b>   | <b>\$ (349,548)</b>                   | <b>\$ 513,009</b>         | <b>\$ (11,953)</b>                    | <b>\$ 337,595</b>                     | <b>\$ 798,445</b>            | <b>\$ 314,289</b>   | <b>\$ 587,337</b>  | <b>\$ 256,533</b>   |
| <b>CAPITAL FUNDING REQUIREMENTS</b>  |                     |                     |                                       |                           |                                       |                                       |                              |                     |                    |                     |
| NET FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS                                    | \$ 524,962          | \$ 175,414          | \$ (349,548)                          | \$ 513,009                | \$ (11,953)                           | \$ 337,595                            | \$ 798,445                   | \$ 314,289          | \$ 587,337         | \$ 256,533          |
| BOND PROCEEDS (FROM 08 BONDS FOR 2014; NEW ISSUES IN 2017)                           | 699,663             | 808,944             | 109,281                               | 0                         | (699,663)                             | (808,944)                             | 0                            | 1,425,000           | 0                  | 0                   |
| CAPITAL FUNDING RESOURCES BEFORE RESERVES  | 1,224,625           | 984,358             | (240,267)                             | 513,009                   | (711,616)                             | (471,349)                             | 798,445                      | 1,739,289           | 587,337            | 256,533             |
| <b>CAPITAL REQUIREMENTS (SEE LIST ON 2ND PAGE - INCLUDES NEW DEBT PROJECTS)</b>      | <b>926,881</b>      | <b>1,108,595</b>    | <b>(146,793)</b>                      | <b>910,500</b>            | <b>16,381</b>                         | <b>198,095</b>                        | <b>1,015,000</b>             | <b>2,314,985</b>    | <b>540,000</b>     | <b>540,000</b>      |
| <b>NET FUNDING RESOURCES ABOVE/(BELOW) CAPITAL REQUIREMENTS</b>                      | <b>\$ 297,744</b>   | <b>\$ (124,237)</b> | <b>\$ (421,981)</b>                   | <b>\$ (397,491)</b>       | <b>\$ (695,235)</b>                   | <b>\$ (273,254)</b>                   | <b>\$ (216,555)</b>          | <b>\$ (575,696)</b> | <b>\$ 47,337</b>   | <b>\$ (283,467)</b> |
| <b>RESERVE ESTIMATE</b>  |                     |                     |                                       |                           |                                       |                                       |                              |                     |                    |                     |
| BEGINNING BALANCE (BEGINNING ON A WORKING CAPITAL BASIS, OCT 1, 2013)                | \$ 2,161,312        | \$ 2,161,312        | \$ 0                                  | \$ 2,037,075              | \$ (124,237)                          | \$ (124,237)                          | \$ 1,639,585                 | \$ 1,423,030        | \$ 847,333         | \$ 894,670          |
| NET FUNDING RESOURCES ABOVE/(BELOW) CAPITAL REQUIREMENTS                             | 297,744             | (124,237)           | (421,981)                             | (397,491)                 | (695,235)                             | (273,254)                             | (216,555)                    | (575,696)           | 47,337             | (283,467)           |
| <b>ENDING BALANCE</b>  | <b>\$ 2,459,056</b> | <b>\$ 2,037,075</b> | <b>\$ (421,981)</b>                   | <b>\$ 1,639,585</b>       | <b>\$ (819,471)</b>                   | <b>\$ (397,491)</b>                   | <b>\$ 1,423,030</b>          | <b>\$ 847,333</b>   | <b>\$ 894,670</b>  | <b>\$ 611,204</b>   |
| <b>60-DAY RESERVE CALC (TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL/365 X 60)</b> | <b>\$ 638,629</b>   | <b>\$ 636,509</b>   | <b>\$ 2,120</b>                       | <b>\$ 606,972</b>         | <b>\$ 31,657</b>                      | <b>\$ 29,537</b>                      | <b>\$ 623,869</b>            | <b>\$ 650,030</b>   | <b>\$ 666,123</b>  | <b>\$ 673,442</b>   |
| <b>WATER CONSUMPTION (IN GALLONS)</b>  | <b>851,133,024</b>  | <b>776,879,525</b>  | <b>(74,253,499)</b>                   | <b>807,634,757</b>        | <b>(43,498,267)</b>                   | <b>30,755,232</b>                     | <b>866,188,277</b>           | <b>803,271,510</b>  | <b>874,850,159</b> | <b>819,417,267</b>  |
| <b>FTES</b>  | <b>11.50</b>        | <b>12.50</b>        | <b>(1.00)</b>                         | <b>12.50</b>              | <b>(1.00)</b>                         | <b>0.00</b>                           | <b>12.50</b>                 | <b>12.50</b>        | <b>12.50</b>       | <b>12.50</b>        |

**CITY OF BRENHAM  
WATER FUND CAPITAL REQUIREMENTS**

|   | CURRENT FISCAL YEAR |                     |                         | NEXT FISCAL YEAR'S BUDGET |                         |                         | FUTURE FISCAL YEARS FORECAST |                     |                   |                   |
|---|---------------------|---------------------|-------------------------|---------------------------|-------------------------|-------------------------|------------------------------|---------------------|-------------------|-------------------|
|   | 2014                | 2014                | RAE VS BUD              | 2015                      | BUD VS BUD              | BUD VS RAE              | 2016                         | 2017                | 2018              | 2019              |
|   | BUDGET              | RAE                 | FAV/(UNFAV)<br>VARIANCE | BUDGET                    | FAV/(UNFAV)<br>VARIANCE | FAV/(UNFAV)<br>VARIANCE |                              |                     |                   |                   |
| <b>CAPITAL REQUIREMENTS</b>   |                     |                     |                         |                           |                         |                         |                              |                     |                   |                   |
| 402.64 HIGHWAY 36 EXTENSION (DEPT 063-2008 BOND PROCEEDS)                     | \$ 365,000          | \$ 575,000          | \$ (210,000)            | \$ 0                      | \$ 365,000              | \$ 575,000              | \$ 0                         | \$ 0                | \$ 0              | \$ 0              |
| 802.00 ROOF REPAIR (DEPT 163)   | 0                   | 5,282               | (5,282)                 | 0                         | 0                       | 5,282                   | 0                            | 0                   | 0                 | 0                 |
| 802.00 BUILDING RENOVATION (DEPT 163 - FUNDED BY REDUCED TRF-OUT TO ELECTRIC) | 0                   | 0                   | 0                       | 150,000                   | (150,000)               | (150,000)               | 0                            | 0                   | 0                 | 0                 |
| 804.00 WATER LINE REPLACEMENTS IN-HOUSE (DEPT 164)                            | 0                   | 0                   | 0                       | 25,000                    | (25,000)                | (25,000)                | 25,000                       | 25,000              | 25,000            | 25,000            |
| 804.10 UTILITY LINE-CONTINGENCY (DEPT 164 - FOR UNFORESEEN PROJECTS OR COSTS) | 75,000              | 74,026              | 974                     | 75,000                    | 0                       | (974)                   | 75,000                       | 75,000              | 75,000            | 75,000            |
| 804.20 WATER LINE REPLACEMENTS BY CONTRACTORS (DEPT 164)                      | 400,000             | 347,359             | 52,641                  | 400,000                   | 0                       | (52,641)                | 400,000                      | 400,000             | 400,000           | 400,000           |
| 805.00 CATWALK, PIPE PAINT AND REPAIR (DEPT 163)                              | 0                   | 0                   | 0                       | 30,000                    | (30,000)                | (30,000)                | 0                            | 0                   | 0                 | 0                 |
| 805.00 REHAB OF CLARIFIERS 1,2 & 3 (DEPT 163)                                 | 0                   | 0                   | 0                       | 50,000                    | (50,000)                | (50,000)                | 475,000                      | 0                   | 0                 | 0                 |
| 805.00 MIXER FOR RAW WATER TANK (DEPT 163)                                    | 0                   | 0                   | 0                       | 13,000                    | (13,000)                | (13,000)                | 0                            | 0                   | 0                 | 0                 |
| 805.00 SLUDGE PIT REHAB & CLARIFIER DRAIN REPLACEMENT (DEPT 163)              | 0                   | 0                   | 0                       | 100,000                   | (100,000)               | (100,000)               | 0                            | 0                   | 0                 | 0                 |
| 805.00 REHAB OF CHURCH ST WATER TOWER (DEPT 163)                              | 0                   | 0                   | 0                       | 0                         | 0                       | 0                       | 0                            | 425,000             | 0                 | 0                 |
| 805.00 REHAB OF WELL AS EMERGENCY WATER SUPPLY (DEPT 163)                     | 0                   | 0                   | 0                       | 0                         | 0                       | 0                       | 0                            | 250,000             | 0                 | 0                 |
| 805.00 NONPOTABLE IRRIGATION SYSTEM FOR PARKS (DEPT 163)                      | 0                   | 0                   | 0                       | 0                         | 0                       | 0                       | 0                            | 1,000,000           | 0                 | 0                 |
| 808.00 WATER METERS (DEPT 164)  | 25,000              | 12,801              | 12,199                  | 20,000                    | 5,000                   | (7,199)                 | 20,000                       | 20,000              | 20,000            | 20,000            |
| 808.01 AMR WATER METERS (DEPT 164)  | 0                   | 34,921              | 0                       | 0                         | 0                       | 34,921                  | 0                            | 0                   | 0                 | 0                 |
| 808.10 NEW SERVICE LINE INSTALLS (DEPT 164)                                   | 20,000              | 19,856              | 144                     | 20,000                    | 0                       | (144)                   | 20,000                       | 20,000              | 20,000            | 20,000            |
| 813.00 FORD TRUCK F150 (DEPT 163 - REPLACES UNIT #43)                         | 22,546              | 22,546              | 0                       | 0                         | 22,546                  | 22,546                  | 0                            | 0                   | 0                 | 0                 |
| 813.00 MOWER PURCHASE (DEPT 163)  | 0                   | 0                   | 0                       | 7,500                     | (7,500)                 | (7,500)                 | 0                            | 0                   | 0                 | 0                 |
| 813.00 1/2 TON TRUCK ADDITION (DEPT 164)                                      | 0                   | 0                   | 0                       | 20,000                    | (20,000)                | (20,000)                | 0                            | 0                   | 0                 | 0                 |
| 813.00 BACKHOE (DEPT 164 - REPLACES UNIT #313)                                | 0                   | 0                   | 0                       | 0                         | 0                       | 0                       | 0                            | 99,985              | 0                 | 0                 |
| 814.10 SCADA/COMMUNICATIONS   | 19,335              | 16,804              | 2,531                   | 0                         | 19,335                  | 16,804                  | 0                            | 0                   | 0                 | 0                 |
| <b>TOTAL CAPITAL REQUIREMENTS</b>   | <u>\$ 926,881</u>   | <u>\$ 1,108,595</u> | <u>\$ (146,793)</u>     | <u>\$ 910,500</u>         | <u>\$ 16,381</u>        | <u>\$ 198,095</u>       | <u>\$ 1,015,000</u>          | <u>\$ 2,314,985</u> | <u>\$ 540,000</u> | <u>\$ 540,000</u> |

DEBT FUNDING REQUIRED



## WATER FUND REVENUES

| ACCT                  | DESCRIPTION                | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|-----------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                       |                            |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 601.00                | WATER UTIL REVENUES        | \$ 4,241,379        | \$ 4,292,838        | \$ 4,292,838        | \$ 3,918,213        | \$ 4,074,726        |
| 607.00                | FIRE LINE                  | 81,622              | 82,717              | 82,717              | 82,386              | 88,845              |
| 650.00                | CUSTOMER REPAIR & REPLACE  | 2,867               | 3,000               | 3,000               | 3,000               | 3,000               |
| 651.00                | SET METER ON FIRE HYDRANT  | 1,100               | 1,000               | 1,000               | 1,000               | 1,000               |
| 655.00                | LINE TAPS                  | 14,466              | 15,000              | 15,000              | 17,375              | 15,000              |
| 690.00                | MISCELLANEOUS UTIL REVENUE | 0                   | 1,000               | 1,000               | 1,100               | 1,000               |
|                       | TOTAL UTILITY REV          | 4,341,435           | 4,395,555           | 4,395,555           | 4,023,074           | 4,183,571           |
| 710.30                | INTEREST-TEXPOOL           | 2,011               | 3,000               | 3,000               | 800                 | 800                 |
| 710.31                | INTEREST-TEXSTAR           | 1,264               | 1,700               | 1,700               | 250                 | 250                 |
| 720.00                | INSURANCE PROCEEDS         | 0                   | 0                   | 0                   | 613                 | 0                   |
| 790.00                | MISC OTHER REVENUE         | 23                  | 0                   | 0                   | 0                   | 0                   |
| 790.50                | AMORTIZED BOND PREMIUMS    | 6,806               | 0                   | 0                   | 0                   | 0                   |
| 790.60                | GAIN/LOSS ON FIXED ASSETS  | 8,766               | 8,700               | 8,700               | 8,700               | 0                   |
| 790.61                | SALE OF NON CAPITAL ASSETS | 6,393               | 1,000               | 1,000               | 14,074              | 1,000               |
|                       | TOTAL MISC REV             | 25,264              | 14,400              | 14,400              | 24,437              | 2,050               |
| <b>TOTAL REVENUES</b> |                            | <b>\$ 4,366,698</b> | <b>\$ 4,409,955</b> | <b>\$ 4,409,955</b> | <b>\$ 4,047,511</b> | <b>\$ 4,185,621</b> |
|                       | GALLONS                    | 847,002,400         | 851,133,024         | 851,133,024         | 763,545,100         | 807,634,757         |
|                       | AVG MONTHLY CUSTOMERS      | 7,345               | 7,592               | 7,592               | 7,398               | 7,404               |

\* REVISED ANNUAL ESTIMATE

## WATER FUND EXPENDITURES BY DEPARTMENT

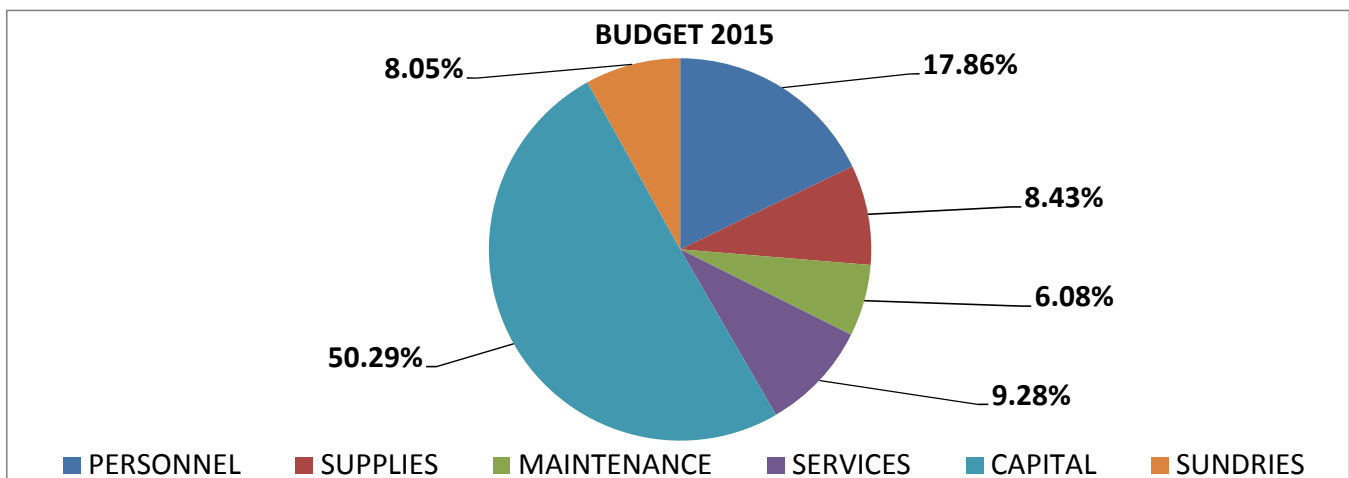
| DEPARTMENT             | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                        |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 163 WATER TREATMENT    | \$ 1,088,246        | \$ 1,279,130        | \$ 1,279,130        | \$ 1,310,435        | \$ 1,581,921        |
| 164 WATER CONSTRUCTION | 1,562,026           | 989,166             | 989,166             | 929,584             | 1,027,582           |
| 100 NON-DEPT DIRECT    | 1,653,508           | 1,673,393           | 1,673,393           | 1,656,748           | 1,396,719           |
| 110 NON-DEPT MISC      | 31,647              | 5,500               | 23,500              | 32,000              | 21,000              |
| <b>TOTAL</b>           | <b>\$ 4,335,428</b> | <b>\$ 3,947,189</b> | <b>\$ 3,965,189</b> | <b>\$ 3,928,767</b> | <b>\$ 4,027,222</b> |

## WATER FUND EXPENDITURES BY DEPARTMENT - % CHANGE

| DEPARTMENT             | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014  | BUDGET<br>2015 |
|------------------------|----------------|------------------|-----------------|---------------|----------------|
|                        |                | ORIGINAL<br>2014 | AMENDED<br>2014 |               |                |
| 163 WATER TREATMENT    | -5.85%         | 17.54%           | 17.54%          | 20.42%        | 20.72%         |
| 164 WATER CONSTRUCTION | 26.53%         | -36.67%          | -36.67%         | -40.49%       | 10.54%         |
| 100 NON-DEPT DIRECT    | -0.77%         | 1.20%            | 1.20%           | 0.20%         | -15.70%        |
| 110 NON-DEPT MISC      | -5.83%         | -82.62%          | -25.74%         | 1.12%         | -34.37%        |
| <b>TOTAL</b>           | <b>5.99%</b>   | <b>-8.96%</b>    | <b>-8.54%</b>   | <b>-9.38%</b> | <b>2.51%</b>   |

## WATER FUND EXPENDITURES BY CATEGORY

| CATEGORY                  | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                           |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| PERSONNEL                 | \$ 654,088          | \$ 675,530          | \$ 675,530          | \$ 691,695          | \$ 719,460          |
| SUPPLIES                  | 318,526             | 341,609             | 341,609             | 314,410             | 339,600             |
| MAINTENANCE               | 177,316             | 230,350             | 249,992             | 254,515             | 244,800             |
| SERVICES                  | 341,873             | 371,168             | 354,630             | 349,666             | 373,577             |
| CAPITAL                   | 2,497,379           | 2,005,279           | 2,002,175           | 1,993,237           | 2,025,488           |
| SUNDRIES                  | 346,246             | 323,253             | 341,253             | 325,244             | 324,297             |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 4,335,428</b> | <b>\$ 3,947,189</b> | <b>\$ 3,965,189</b> | <b>\$ 3,928,767</b> | <b>\$ 4,027,222</b> |



**TRANSFERS-IN**

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|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 650.00 WORKERS' COMPENSATION FUND | \$ 0           | \$ 0             | \$ 0            | \$ 0         | \$ 19,800      |
| TOTAL TRANSFERS IN                | 0              | 0                | 0               | 0            | 19,800         |

**TRANSFERS-OUT**

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|                           | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|---------------------------|----------------|------------------|-----------------|--------------|----------------|
|                           |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 601.00 GENERAL FUND       | 314,069        | 345,304          | 345,304         | 322,006      | 354,791        |
| 602.00 ELECTRIC FUND      | 135,046        | 154,381          | 154,381         | 154,919      | 220,899        |
| 602.00 CENTRAL FLEET FUND | 6,716          | 0                | 0               | 0            | 0              |
| TOTAL TRANSFERS OUT       | 455,831        | 499,685          | 499,685         | 476,925      | 575,690        |

\* REVISED ANNUAL ESTIMATE



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|                                | <b>STAFFING (FTES)</b> |
|--------------------------------|------------------------|
| Water Systems Superintendent   | 1.00                   |
| Water Treatment Chief Operator | 1.00                   |
| Water Plant Operator           | 2.00                   |
| Water Plant Operator Trainee   | 3.00                   |
| Maintenance Technician III     | 0.50                   |
| <b>Total</b>                   | <b>7.50</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<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
|   |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| <b>Personnel</b>                                      | \$ 444,528          | \$ 437,944          | \$ 437,944          | \$ 466,826          | \$ 479,084          |
| <b>Supplies</b>                                       | 288,341             | 312,834             | 312,834             | 286,145             | 312,750             |
| <b>Maintenance</b>                                    | 60,691              | 131,550             | 134,654             | 154,242             | 141,100             |
| <b>Services</b>                                       | 281,458             | 297,468             | 297,468             | 291,360             | 288,320             |
| <b>Capital</b>  | 3,073               | 90,885              | 87,781              | 100,737             | 350,500             |
| <b>Sundries</b>                                       | 10,155              | 8,449               | 8,449               | 11,125              | 10,167              |
| <b>Total</b>  | <b>\$ 1,088,246</b> | <b>\$ 1,279,130</b> | <b>\$ 1,279,130</b> | <b>\$ 1,310,435</b> | <b>\$ 1,581,921</b> |
| <b>DECISION PACKAGES FUNDED</b>                       |                     |                     |                     |                     |                     |
| 802.00 Building Renovation                            |                     |                     |                     |                     | \$ 150,000          |
| 805.00 Catwalk, Pipe Paint & Repair                   |                     |                     |                     |                     | 30,000              |
| 805.00 Rehab of Clarifiers 1, 2, & 3                  |                     |                     |                     |                     | 50,000              |
| 805.00 Mixer for Raw Water Tank                       |                     |                     |                     |                     | 13,000              |
| 805.00 Sludge Pit Rehab & Clarifier Drain Replacement |                     |                     |                     |                     | 100,000             |
| 813.00 Mower Purchase                                 |                     |                     |                     |                     | 7,500               |
| <b>OUTPUTS</b>  |                     |                     |                     |                     |                     |
| Gallons Pumped from Lake Somerville                   | 1,085M              | 1,431M              | 1,431M              | 1,035M              | 1,496M              |
| Gallons Treated                                       | 1,046M              | 1,252M              | 1,252M              | 866M                | 1,015M              |
| Gallons Delivered                                     | 928M                | 1,014M              | 1,014M              | 735M                | 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                   | 1                   |

\* REVISED ANNUAL ESTIMATE

**DEPT 163 - WATER TREATMENT DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 270,239     | \$ 276,200       | \$ 276,200      | \$ 270,857   | \$ 304,178     |
| 102.00 | OVERTIME PAY                   | 34,704         | 14,000           | 14,000          | 55,000       | 14,000         |
| 103.00 | OASDI/MEDICARE                 | 21,694         | 23,021           | 23,021          | 24,291       | 25,182         |
| 103.02 | MATCHING RETIREMENT            | 21,443         | 23,840           | 23,840          | 21,217       | 21,272         |
| 105.00 | LONGEVITY PAY                  | 3,855          | 4,180            | 4,180           | 4,161        | 4,326          |
| 105.01 | EDUCATION/MISCELLANEOUS        | 5,954          | 6,023            | 6,023           | 6,000        | 6,023          |
| 106.00 | MEDICAL INSURANCE              | 78,207         | 83,382           | 83,382          | 78,386       | 92,856         |
| 106.01 | LIFE INSURANCE                 | 974            | 974              | 974             | 962          | 1,067          |
| 106.02 | LONG TERM DISABILITY           | 371            | 371              | 371             | 366          | 406            |
| 107.00 | WORKERS' COMPENSATION          | 5,925          | 5,953            | 5,953           | 5,586        | 6,577          |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 3,197          |
| 118.00 | ACCRUED COMP TIME              | 1,163          | 0                | 0               | 0            | 0              |
| 201.00 | CHEMICALS                      | 266,689        | 290,000          | 290,000         | 258,382      | 290,000        |
| 202.00 | FUEL                           | 7,023          | 6,500            | 6,500           | 6,500        | 6,500          |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 1,278          | 500              | 500             | 496          | 1,500          |
| 204.00 | POSTAGE & FREIGHT              | 1,494          | 1,500            | 1,500           | 4,495        | 1,500          |
| 205.00 | OFFICE SUPPLIES                | 168            | 200              | 200             | 200          | 200            |
| 206.00 | EMPLOYEE RELATIONS             | 529            | 500              | 500             | 500          | 500            |
| 207.00 | REPRODUCTION & PRINTING        | 1,979          | 2,000            | 2,000           | 3,000        | 3,000          |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 782            | 1,700            | 1,700           | 1,693        | 1,100          |
| 210.00 | BOTANICAL & AGRICULTURAL       | 90             | 100              | 100             | 100          | 100            |
| 211.00 | CLEANING AND JANITORIAL        | 645            | 500              | 500             | 600          | 600            |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 1,424          | 3,584            | 3,584           | 3,133        | 1,000          |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 0              | 100              | 100             | 100          | 100            |
| 220.00 | LAB SUPPLIES                   | 5,699          | 5,000            | 5,000           | 6,000        | 6,000          |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 0              | 100              | 100             | 381          | 100            |
| 223.00 | SMALL APPLIANCES               | 145            | 50               | 50              | 49           | 50             |
| 250.00 | OTHER SUPPLIES                 | 396            | 500              | 500             | 516          | 500            |
| 303.00 | VEHICLES/LARGE EQUIPMENT       | 2,687          | 2,000            | 2,000           | 1,901        | 2,000          |
| 304.00 | MACHINERY/EQUIPMENT            | 496            | 500              | 500             | (5,785)      | 500            |
| 310.00 | LAND/GROUNDS                   | 1,932          | 500              | 500             | 500          | 500            |
| 311.00 | UTILITY PLANTS                 | 54,229         | 127,000          | 130,104         | 155,900      | 136,550        |
| 312.00 | BUILDINGS/APPLIANCES           | 1,326          | 1,500            | 1,500           | 1,497        | 1,500          |
| 350.00 | OTHER MAINTENANCE              | 21             | 50               | 50              | 229          | 50             |

**DEPT 163 - WATER TREATMENT DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION               | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|-------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                         |                           |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 401.00                  | ELECTRICAL                | \$ 227,724          | \$ 229,648          | \$ 229,648          | \$ 229,421          | \$ 230,000          |
| 402.00                  | AUDITS/CONSULTANTS FEES   | 12,310              | 25,000              | 25,000              | 11,384              | 16,000              |
| 402.15                  | STATE FEES                | 15,328              | 15,500              | 15,500              | 15,328              | 15,600              |
| 403.00                  | TELEPHONE                 | 1,482               | 1,500               | 1,500               | 1,575               | 1,600               |
| 406.50                  | GARBAGE                   | 577                 | 620                 | 620                 | 614                 | 620                 |
| 408.00                  | RENTAL & LEASES           | 6,601               | 1,200               | 1,200               | 5,868               | 1,200               |
| 408.10                  | RENTALS/LEASES-FLEET      | 4,913               | 5,000               | 5,000               | 9,890               | 10,000              |
| 424.00                  | SERVICE CONTRACTS         | 5,502               | 5,500               | 5,500               | 4,116               | 3,200               |
| 425.00                  | LABORATORY TEST FEES      | 6,828               | 13,000              | 13,000              | 12,000              | 9,600               |
| 450.00                  | OTHER SERVICES            | 195                 | 500                 | 500                 | 1,164               | 500                 |
| 702.00                  | BUILDINGS                 | 1,437               | 0                   | 0                   | 0                   | 0                   |
| 710.00                  | MACHINERY/EQUIPMENT       | 0                   | 8,500               | 8,500               | 19,099              | 0                   |
| 714.00                  | RADIOS/RADAR/CAMERAS      | 0                   | 3,500               | 3,500               | 3,697               | 0                   |
| 715.00                  | OTHER CAPITAL             | 0                   | 33,900              | 33,900              | 33,309              | 0                   |
| 802.00                  | BUILDINGS                 | 1,636               | 0                   | 0                   | 5,282               | 150,000             |
| 805.00                  | UTILITY PLANTS            | 0                   | 0                   | 0                   | 0                   | 193,000             |
| 813.00                  | VEHICLES/LARGE EQUIPMENT  | 0                   | 25,650              | 22,546              | 22,546              | 7,500               |
| 814.10                  | SCADA/COMMUNICATIONS      | 0                   | 19,335              | 19,335              | 16,804              | 0                   |
| 901.00                  | LIAB/CASUALTY INSURANCE   | 1,749               | 1,749               | 1,749               | 1,867               | 1,867               |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE | 7,811               | 6,000               | 6,000               | 8,485               | 7,500               |
| 908.10                  | MILEAGE                   | 407                 | 700                 | 700                 | 773                 | 800                 |
| 950.00                  | OTHER SUNDRY              | 188                 | 0                   | 0                   | 0                   | 0                   |
| <b>TOTAL DEPARTMENT</b> |                           | <b>\$ 1,088,246</b> | <b>\$ 1,279,130</b> | <b>\$ 1,279,130</b> | <b>\$ 1,310,435</b> | <b>\$ 1,581,921</b> |

\* REVISED ANNUAL ESTIMATE



**DEPT 164 - WATER CONSTRUCTION DEPARTMENT**

**\$1,027,582**



**STAFFING (FTEs)**

|                       |             |
|-----------------------|-------------|
| Crew Leader           | 1.00        |
| Equipment Operator    | 1.00        |
| Maintenance Worker II | 1.00        |
| Maintenance Worker I  | 2.00        |
| <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 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
- > Continue training and education of Water Distribution Operators to achieve higher licensing. This training expands the knowledge base of the operators helping them to work and solve problems in the distribution system more effectively.

**DEPT 164 - WATER CONSTRUCTION DEPARTMENT**

| INPUTS       | ACTUAL<br>2013      | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015      |
|--------------|---------------------|-------------------|-------------------|-------------------|---------------------|
|              |                     | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                     |
| Personnel    | \$ 209,559          | \$ 237,586        | \$ 237,586        | \$ 224,869        | \$ 240,376          |
| Supplies     | 30,185              | 28,775            | 28,775            | 28,265            | 26,850              |
| Maintenance  | 116,625             | 98,800            | 115,338           | 100,273           | 103,700             |
| Services     | 59,914              | 72,700            | 56,162            | 57,806            | 84,757              |
| Capital      | 1,138,193           | 542,500           | 542,500           | 510,526           | 564,000             |
| Sundries     | 7,548               | 8,805             | 8,805             | 7,845             | 7,899               |
| <b>Total</b> | <b>\$ 1,562,026</b> | <b>\$ 989,166</b> | <b>\$ 989,166</b> | <b>\$ 929,584</b> | <b>\$ 1,027,582</b> |

**DECISION PACKAGES FUNDED**

|   |           |
|---|-----------|
| 804.00 Water Line Replacements In-House | \$ 25,000 |
| 813.00 1/2 Ton Truck Addition           | 20,000    |

**OUTPUTS**

|                                |       |       |       |        |       |
|--------------------------------|-------|-------|-------|--------|-------|
| New Lines Laid (in feet)       | 3,190 | 1,000 | 1,000 | 13,280 | 7,000 |
| Lines Replaced (in feet)       | 730   | 1,000 | 1,000 | 700    | 600   |
| # of Service Calls             | 979   | 1,000 | 1,000 | 1,143  | 1,150 |
| # of Water Taps Installed      | 119   | 100   | 100   | 100    | 110   |
| Change Out of Fire Hydrants    | 6     | 10    | 10    | 8      | 8     |
| Change Out of Main Line Valves | N/A   | N/A   | N/A   | 10     | 10    |

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

**DEPT 164 - WATER CONSTRUCTION DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 136,870     | \$ 148,922       | \$ 148,922      | \$ 146,766   | \$ 154,208     |
| 102.00 | OVERTIME PAY                   | 10,737         | 10,300           | 10,300          | 15,000       | 11,500         |
| 103.00 | OASDI/MEDICARE                 | 11,440         | 12,761           | 12,761          | 12,406       | 13,277         |
| 103.02 | MATCHING RETIREMENT            | 10,594         | 13,245           | 13,245          | 10,627       | 11,247         |
| 105.00 | LONGEVITY PAY                  | 1,015          | 1,271            | 1,271           | 1,243        | 1,471          |
| 105.03 | STANDBY                        | 6,407          | 6,150            | 6,150           | 6,150        | 6,150          |
| 106.00 | MEDICAL INSURANCE              | 29,692         | 41,018           | 41,018          | 29,078       | 36,931         |
| 106.01 | LIFE INSURANCE                 | 428            | 528              | 528             | 507          | 543            |
| 106.02 | LONG TERM DISABILITY           | 162            | 200              | 200             | 193          | 206            |
| 107.00 | WORKERS' COMPENSATION          | 2,905          | 3,191            | 3,191           | 2,899        | 3,205          |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 1,638          |
| 118.00 | ACCRUED COMP TIME              | (691)          | 0                | 0               | 0            | 0              |
| 201.00 | CHEMICALS                      | 0              | 200              | 200             | 352          | 200            |
| 202.00 | FUEL                           | 12,512         | 15,000           | 15,000          | 13,429       | 15,000         |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 7,238          | 4,400            | 4,400           | 4,344        | 3,000          |
| 204.00 | POSTAGE & FREIGHT              | 195            | 50               | 50              | 50           | 50             |
| 205.00 | OFFICE SUPPLIES                | 128            | 200              | 200             | 214          | 200            |
| 206.00 | EMPLOYEE RELATIONS             | 626            | 750              | 750             | 750          | 750            |
| 207.00 | REPRODUCTION & PRINTING        | 795            | 600              | 600             | 328          | 400            |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 3,719          | 3,200            | 3,200           | 3,196        | 3,200          |
| 209.00 | EDUCATIONAL                    | 79             | 0                | 0               | 0            | 0              |
| 210.00 | BOTANICAL & AGRICULTURAL       | 358            | 150              | 150             | 149          | 150            |
| 211.00 | CLEANING AND JANITORIAL        | 487            | 650              | 650             | 650          | 650            |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 760            | 1,300            | 1,300           | 1,220        | 250            |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 0              | 150              | 150             | 163          | 0              |
| 218.00 | PHOTOGRAPHY                    | 0              | 125              | 125             | 125          | 0              |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 869            | 1,000            | 1,000           | 1,074        | 1,000          |
| 250.00 | OTHER SUPPLIES                 | 2,418          | 1,000            | 1,000           | 2,221        | 2,000          |
| 301.00 | UTILITY LINES                  | 103,989        | 90,000           | 106,538         | 89,356       | 95,000         |
| 303.00 | VEHICLES/LARGE EQUIPMENT       | 10,189         | 7,000            | 7,000           | 6,999        | 7,000          |
| 304.00 | MACHINERY/EQUIPMENT            | 1,249          | 700              | 700             | 1,141        | 1,200          |
| 308.00 | METERS                         | 0              | 100              | 100             | 0            | 0              |
| 310.00 | LAND/GROUNDS                   | 95             | 0                | 0               | 0            | 0              |
| 312.00 | BUILDINGS/APPLIANCES           | 1,103          | 500              | 500             | 876          | 500            |
| 313.00 | COMPUTER/OFFICE EQUIPMENT      | 0              | 0                | 0               | 1,901        | 0              |
| 350.00 | OTHER MAINTENANCE              | 0              | 500              | 500             | 0            | 0              |

**DEPT 164 - WATER CONSTRUCTION DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                   | ACTUAL<br>2013      | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015      |
|-------------------------|-------------------------------|---------------------|-------------------|-------------------|-------------------|---------------------|
|                         |                               |                     | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                     |
| 401.00                  | ELECTRICAL                    | \$ 7,117            | \$ 6,076          | \$ 6,076          | \$ 6,819          | \$ 7,678            |
| 402.00                  | AUDITS/CONSULTANTS FEES       | 0                   | 1,000             | 1,000             | 1,000             | 5,000               |
| 402.15                  | STATE FEES                    | 0                   | 0                 | 0                 | 1,000             | 0                   |
| 402.80                  | SPECIAL SERVICES-HYDRANT SURV | 0                   | 32,000            | 15,462            | 15,462            | 15,500              |
| 403.00                  | TELEPHONE                     | 752                 | 750               | 750               | 811               | 400                 |
| 404.00                  | GAS                           | 644                 | 799               | 799               | 1,197             | 1,329               |
| 405.00                  | WATER                         | 207                 | 200               | 200               | 230               | 250                 |
| 406.00                  | SEWER                         | 204                 | 200               | 200               | 251               | 250                 |
| 406.50                  | GARBAGE                       | 577                 | 575               | 575               | 587               | 600                 |
| 406.60                  | TRNSF STATION/LANDFILL FEE    | 5                   | 0                 | 0                 | 100               | 0                   |
| 408.00                  | RENTAL & LEASES               | 159                 | 200               | 200               | 132               | 200                 |
| 408.10                  | RENTALS/LEASES-FLEET          | 36,563              | 30,000            | 30,000            | 29,683            | 30,000              |
| 422.00                  | CONTRACT LABOR                | 13,190              | 0                 | 0                 | 0                 | 0                   |
| 424.00                  | SERVICE CONTRACTS             | 362                 | 700               | 700               | 334               | 23,250              |
| 450.00                  | OTHER SERVICES                | 135                 | 200               | 200               | 200               | 300                 |
| 702.00                  | BUILDINGS                     | 0                   | 0                 | 0                 | 0                 | 4,000               |
| 710.00                  | MACHINERY/EQUIPMENT           | 9,077               | 22,500            | 22,500            | 21,563            | 0                   |
| 804.00                  | UTILITY LINES                 | 492,157             | 400,000           | 0                 | 0                 | 25,000              |
| 804.10                  | UTILITY LINE-CONTINGENCY      | 16,713              | 75,000            | 75,000            | 74,026            | 75,000              |
| 804.20                  | UTILITY LINES-CONTRACTORS     | 0                   | 0                 | 400,000           | 347,359           | 400,000             |
| 808.00                  | METERS                        | 12,242              | 25,000            | 25,000            | 12,801            | 20,000              |
| 808.01                  | AMR METERS                    | 585,770             | 0                 | 0                 | 34,921            | 0                   |
| 808.10                  | SVC INSTALL                   | 22,236              | 20,000            | 20,000            | 19,856            | 20,000              |
| 813.00                  | VEHICLES                      | 0                   | 0                 | 0                 | 0                 | 20,000              |
| 901.00                  | LIAB/CASUALTY INSURANCE       | 2,005               | 2,005             | 2,005             | 1,599             | 1,599               |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE     | 5,182               | 6,000             | 6,000             | 5,946             | 6,000               |
| 908.10                  | MILEAGE                       | 362                 | 800               | 800               | 300               | 300                 |
| <b>TOTAL DEPARTMENT</b> |                               | <b>\$ 1,562,026</b> | <b>\$ 989,166</b> | <b>\$ 989,166</b> | <b>\$ 929,584</b> | <b>\$ 1,027,582</b> |

\* REVISED ANNUAL ESTIMATE

**DEPT 100 - NON-DEPT DIRECT**

LINE ITEM DETAIL

| ACCT                         | DESCRIPTION            | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|------------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                              |                        |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 421.00                       | BOND PAYING AGENT FEES | \$ 500              | \$ 1,000            | \$ 1,000            | \$ 500              | \$ 500              |
| 708.00                       | WATER PURCHASED        | 266,490             | 265,650             | 265,650             | 275,730             | 291,900             |
| 860.11                       | DEBT SERVICE-INTEREST  | 473,004             | 416,813             | 416,813             | 416,813             | 336,049             |
| 860.15                       | PRINCIPAL-DEBT SERVICE | 616,619             | 689,431             | 689,431             | 689,431             | 483,039             |
| 904.00                       | GROSS REVENUE TAX      | 296,896             | 300,499             | 300,499             | 274,274             | 285,231             |
| <b>TOTAL NON-DEPT DIRECT</b> |                        | <b>\$ 1,653,508</b> | <b>\$ 1,673,393</b> | <b>\$ 1,673,393</b> | <b>\$ 1,656,748</b> | <b>\$ 1,396,719</b> |

\* REVISED ANNUAL ESTIMATE

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

| <b>ACCT</b>                | <b>DESCRIPTION</b>       | <b>ACTUAL<br/>2013</b> | <b>BUDGET</b>            |                         | <b>RAE*<br/>2014</b> | <b>BUDGET<br/>2015</b> |
|----------------------------|--------------------------|------------------------|--------------------------|-------------------------|----------------------|------------------------|
|                            |                          |                        | <b>ORIGINAL<br/>2014</b> | <b>AMENDED<br/>2014</b> |                      |                        |
| 903.00                     | UNCOLLECTIBLE ACCOUNTS   | \$ 15,114              | \$ 5,500                 | \$ 5,500                | \$ 12,000            | \$ 12,000              |
| 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    | 627                    | 0                        | 18,000                  | 20,000               | 9,000                  |
| 950.00                     | OTHER SUNDRY             | 290                    | 0                        | 0                       | 0                    | 0                      |
| <b>TOTAL NON-DEPT MISC</b> |                          | <b>\$ 31,647</b>       | <b>\$ 5,500</b>          | <b>\$ 23,500</b>        | <b>\$ 32,000</b>     | <b>\$ 21,000</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.

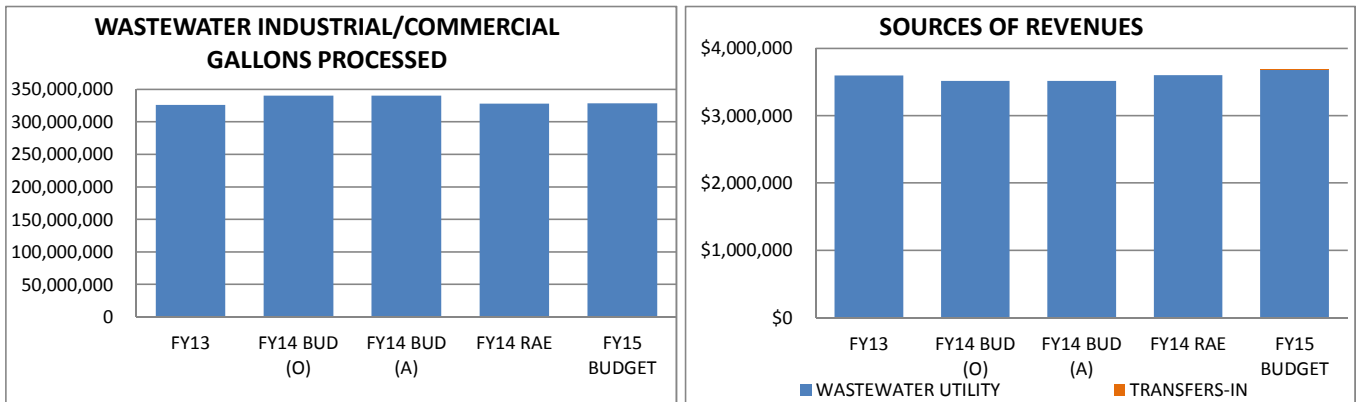
### OPERATING RESOURCES

Projected operating resources are estimated at \$3,701,045 for FY15. The primary revenue source is generated by wastewater sales and contributes \$3,691,345 to total operating resources. Included in this figure 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 FY15 Wastewater Fund revenues include:

- > An increase of \$1.00 on the monthly customer charge to help cover the increase in debt service payments; and
- > Relatively flat growth in commercial/industrial gallons processed.



### USES OF OPERATING RESOURCES

Budgeted resource uses total \$3,719,549 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

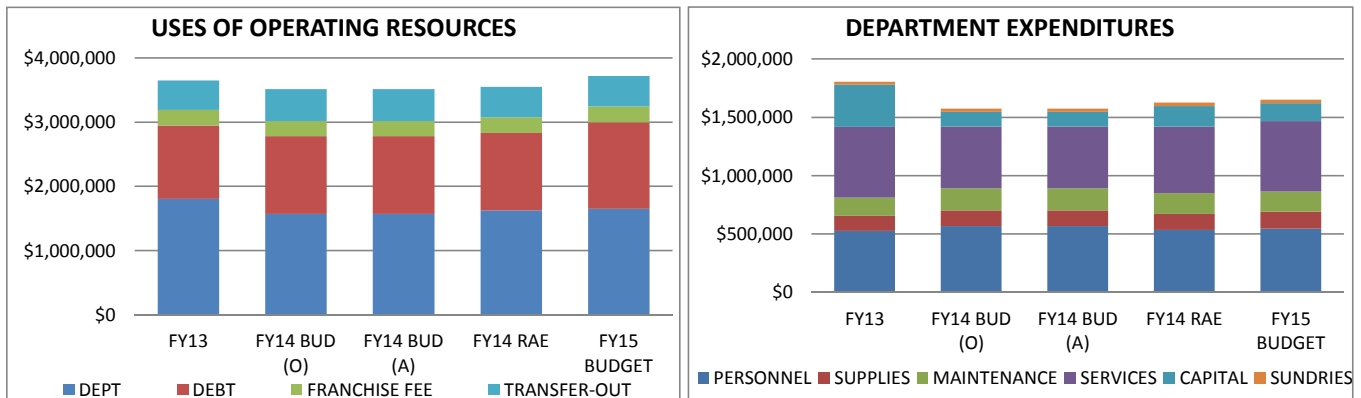
The Wastewater Fund supports the Wastewater Construction and Wastewater Treatment departments. The combined FY15 budgets for these departments are \$1,652,680. At 44%, these department budgets represent the largest use of operating resources. Personnel costs for salaries and benefits account for 33% 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 of \$149,000 is all revenue funded and includes \$60,000 in Decision Packages consisting of \$35,000 enclosed garage and \$25,000 of in-house sewer line replacements. There is an additional \$5,000 in non-capital (small) item purchases.

### Debt Service

The second largest use of operating resources is for debt service. There is \$1,346,789 budgeted for principal and interest payments in FY15 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 \$350,215 to the General Fund and \$120,014 to the Electric Fund in FY15. 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 \$249,851 in franchise tax to the General Fund. Franchise tax is calculated at 7% of Wastewater utility revenues.



## WASTEWATER FUND OVERVIEW

### WORKING CAPITAL

|                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-------------------|----------------|------------------|-----------------|--------------|----------------|
|                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| BEGINNING BALANCE | \$633,859      | \$551,212        | \$551,212       | \$551,212    | \$606,466      |
| NET REVENUES      | (48,051)       | 6,762            | 6,762           | 55,254       | (18,504)       |
| ADJUSTMENTS       | (34,596)       | 0                | 0               | 0            | 0              |
| SUBTOTAL          | (82,647)       | 6,762            | 6,762           | 55,254       | (18,504)       |
| ENDING BALANCE    | 551,212        | 557,974          | 557,974         | 606,466      | 587,963        |

\* 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                             | \$               |
|--------------------------|---|------------------|
| 165 WW CONSTRUCTION      | 804.00 Sewer Line Replacements In-House | \$ 25,000        |
| 166 WW TREATMENT         | 813.00 Enclosed Garage for Equipment    | 35,000           |
| <b>TOTAL DEPARTMENTS</b> |   | <b>\$ 60,000</b> |

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

| FYE  | PRINCIPAL | INTEREST | TOTAL     |
|------|-----------|----------|-----------|
| 2015 | 1,083,448 | 263,341  | 1,346,789 |
| 2016 | 1,112,565 | 231,732  | 1,344,297 |
| 2017 | 1,140,597 | 196,053  | 1,336,650 |
| 2018 | 1,205,324 | 155,094  | 1,360,418 |
| 2019 | 1,238,970 | 129,332  | 1,368,302 |
| 2020 | 1,252,774 | 101,740  | 1,354,514 |
| 2021 | 1,316,425 | 59,834   | 1,376,259 |



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**CITY OF BRENHAM  
WASTEWATER FUND FINANCIALS**

|  | CURRENT FISCAL YEAR |                   |                                       | NEXT FISCAL YEAR'S BUDGET |                                       |                                       | FUTURE FISCAL YEARS FORECAST |                    |                   |                    |
|--|---------------------|-------------------|---------------------------------------|---------------------------|---------------------------------------|---------------------------------------|------------------------------|--------------------|-------------------|--------------------|
|  | 2014<br>BUDGET      | 2014<br>RAE       | RAE VS BUD<br>FAV/(UNFAV)<br>VARIANCE | 2015<br>BUDGET            | BUD VS BUD<br>FAV/(UNFAV)<br>VARIANCE | BUD VS RAE<br>FAV/(UNFAV)<br>VARIANCE | 2016                         | 2017               | 2018              | 2019               |
| <b>FUNDING RESOURCES FROM CURRENT OPERATIONS</b>                                     |                     |                   |                                       |                           |                                       |                                       |                              |                    |                   |                    |
| <b>REVENUES</b>  |                     |                   |                                       |                           |                                       |                                       |                              |                    |                   |                    |
| UTILITY REVENUES (CURRENT RATES)   | \$ 3,521,212        | \$ 3,606,187      | \$ 84,975                             | \$ 3,612,045              | \$ 90,833                             | \$ 5,858                              | \$ 3,648,165                 | \$ 3,684,647       | \$ 3,721,494      | \$ 3,758,709       |
| RATE INCREASE (\$1 PER CUSTOMER)   | 0                   | 0                 | 0                                     | 79,300                    | 79,300                                | 79,300                                | 80,093                       | 80,894             | 81,703            | 82,520             |
| TOTAL REVENUES   | <u>3,521,212</u>    | <u>3,606,187</u>  | <u>84,975</u>                         | <u>3,691,345</u>          | <u>170,133</u>                        | <u>85,158</u>                         | <u>3,728,258</u>             | <u>3,765,541</u>   | <u>3,803,196</u>  | <u>3,841,228</u>   |
| TRANSFERS-IN (WORKERS COMP REFUND)   | 0                   | 0                 | 0                                     | 9,700                     | 9,700                                 | 9,700                                 | 0                            | 0                  | 0                 | 0                  |
| TOTAL FUNDING RESOURCES  | <u>3,521,212</u>    | <u>3,606,187</u>  | <u>84,975</u>                         | <u>3,701,045</u>          | <u>179,833</u>                        | <u>94,858</u>                         | <u>3,728,258</u>             | <u>3,765,541</u>   | <u>3,803,196</u>  | <u>3,841,228</u>   |
| <b>USES OF FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>                         |                     |                   |                                       |                           |                                       |                                       |                              |                    |                   |                    |
| <b>OPERATING EXPENDITURES</b>  |                     |                   |                                       |                           |                                       |                                       |                              |                    |                   |                    |
| DEPARTMENT EXPENDITURES (DEPTS 100, 110, 165, 166)                                   |                     |                   |                                       |                           |                                       |                                       |                              |                    |                   |                    |
| - PERSONNEL & BENEFITS   | 570,831             | 537,228           | 33,603                                | 547,915                   | 22,916                                | (10,687)                              | 572,571                      | 598,337            | 625,262           | 653,399            |
| - SUPPLIES (FUEL, COMPUTERS, ETC)  | 133,434             | 135,263           | (1,829)                               | 145,250                   | (11,816)                              | (9,987)                               | 145,976                      | 146,706            | 147,440           | 148,177            |
| - MAINTENANCE (VEHICLES, EQUIPMENT, PLANT, ETC)                                      | 189,250             | 180,750           | 8,500                                 | 173,550                   | 15,700                                | 7,200                                 | 174,418                      | 175,290            | 176,166           | 177,047            |
| - SERVICES (UTILITIES, CONSULTANTS, CONTRACTS, ETC)                                  | 527,334             | 569,203           | (41,869)                              | 602,235                   | (74,901)                              | (33,032)                              | 605,246                      | 608,272            | 611,314           | 614,370            |
| - NON CAPITAL (SMALL ITEM - \$1,000 TO \$14,999 - PURCHASES)                         | 2,000               | 2,000             | 0                                     | 5,000                     | (3,000)                               | (3,000)                               | 5,000                        | 5,000              | 5,000             | 5,000              |
| - SUNDRY (UNCOLLECTIBLE ACCTS, TRAVEL, CRED CARD FEES, ETC)                          | 25,666              | 29,165            | (3,499)                               | 29,730                    | (4,064)                               | (565)                                 | 29,879                       | 30,028             | 30,178            | 30,329             |
| TOTAL DEPARTMENT EXPENDITURES  | <u>1,448,515</u>    | <u>1,453,609</u>  | <u>(5,094)</u>                        | <u>1,503,680</u>          | <u>(55,165)</u>                       | <u>(50,071)</u>                       | <u>1,533,090</u>             | <u>1,563,633</u>   | <u>1,595,360</u>  | <u>1,628,322</u>   |
| FRANCHISE FEE (7% UTILITY REVENUES)  | 238,042             | 244,034           | (5,992)                               | 249,851                   | (11,809)                              | (5,817)                               | 252,349                      | 254,873            | 257,422           | 259,996            |
| TRANSFERS TO GENERAL FUND (FOR SHARED SERVICES)                                      | 340,851             | 317,853           | 22,998                                | 350,215                   | (9,364)                               | (32,362)                              | 357,219                      | 364,364            | 371,651           | 379,084            |
| TRANSFERS TO ELECTRIC FUND (FOR SHARED SERVICES)                                     | 153,582             | 154,117           | (535)                                 | 120,014                   | 33,568                                | 34,103                                | 122,414                      | 124,862            | 127,360           | 129,907            |
| TOTAL OPERATING EXPENDITURES   | <u>2,180,990</u>    | <u>2,169,613</u>  | <u>11,377</u>                         | <u>2,223,760</u>          | <u>(42,770)</u>                       | <u>(54,147)</u>                       | <u>2,265,073</u>             | <u>2,307,732</u>   | <u>2,351,792</u>  | <u>2,397,309</u>   |
| DEBT SERVICE (CURRENT SCHEDULE)  | 1,207,024           | 1,207,024         | 0                                     | 1,346,789                 | (139,765)                             | (139,765)                             | 1,344,297                    | 1,336,650          | 1,360,418         | 1,368,302          |
| TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS                          | <u>3,388,014</u>    | <u>3,376,637</u>  | <u>11,377</u>                         | <u>3,570,549</u>          | <u>(182,535)</u>                      | <u>(193,912)</u>                      | <u>3,609,370</u>             | <u>3,644,382</u>   | <u>3,712,210</u>  | <u>3,765,611</u>   |
| <b>NET FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>                             | <u>\$ 133,198</u>   | <u>\$ 229,550</u> | <u>\$ 96,352</u>                      | <u>\$ 130,496</u>         | <u>\$ (2,702)</u>                     | <u>\$ (99,054)</u>                    | <u>\$ 118,889</u>            | <u>\$ 121,159</u>  | <u>\$ 90,986</u>  | <u>\$ 75,618</u>   |
| <b>CAPITAL FUNDING REQUIREMENTS</b>  |                     |                   |                                       |                           |                                       |                                       |                              |                    |                   |                    |
| NET FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS                                    | \$ 133,198          | \$ 229,550        | \$ 96,352                             | \$ 130,496                | \$ (2,702)                            | \$ (99,054)                           | \$ 118,889                   | \$ 121,159         | \$ 90,986         | \$ 75,618          |
| CAPITAL REQUIREMENTS (SEE LIST ON 2ND PAGE)  | <u>126,436</u>      | <u>174,296</u>    | <u>(47,860)</u>                       | <u>149,000</u>            | <u>(22,564)</u>                       | <u>25,296</u>                         | <u>111,000</u>               | <u>204,000</u>     | <u>99,000</u>     | <u>97,000</u>      |
| <b>NET FUNDING RESOURCES ABOVE/(BELOW) CAPITAL REQUIREMENTS</b>                      | <u>\$ 6,762</u>     | <u>\$ 55,254</u>  | <u>\$ 48,492</u>                      | <u>\$ (18,504)</u>        | <u>\$ (25,266)</u>                    | <u>\$ (73,758)</u>                    | <u>\$ 7,889</u>              | <u>\$ (82,841)</u> | <u>\$ (8,014)</u> | <u>\$ (21,382)</u> |
| <b>RESERVE ESTIMATE</b>  |                     |                   |                                       |                           |                                       |                                       |                              |                    |                   |                    |
| BEGINNING BALANCE (BEGINNING ON A WORKING CAPITAL BASIS, OCT 1, 2013)                | \$ 551,212          | \$ 551,212        | \$ 0                                  | \$ 606,466                | \$ 55,254                             | \$ 55,254                             | \$ 587,963                   | \$ 595,851         | \$ 513,010        | \$ 504,997         |
| NET FUNDING RESOURCES ABOVE/(BELOW) CAPITAL REQUIREMENTS                             | 6,762               | 55,254            | 48,492                                | (18,504)                  | (25,266)                              | (73,758)                              | 7,889                        | (82,841)           | (8,014)           | (21,382)           |
| ENDING BALANCE   | <u>\$ 557,974</u>   | <u>\$ 606,466</u> | <u>\$ 48,492</u>                      | <u>\$ 587,963</u>         | <u>\$ 29,989</u>                      | <u>\$ (18,504)</u>                    | <u>\$ 595,851</u>            | <u>\$ 513,010</u>  | <u>\$ 504,997</u> | <u>\$ 483,614</u>  |
| <b>60-DAY RESERVE CALC (TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL/365 X 60)</b> | \$ 556,934          | \$ 555,064        | \$ 1,870                              | \$ 586,940                | \$ (30,006)                           | \$ (31,876)                           | \$ 593,321                   | \$ 599,077         | \$ 610,226        | \$ 619,005         |
| <b>FTES</b>  | 9.50                | 9.50              | 0.00                                  | 8.50                      | 1.00                                  | 1.00                                  | 8.50                         | 8.50               | 8.50              | 8.50               |

**CITY OF BRENHAM  
WASTEWATER FUND CAPITAL REQUIREMENTS**

|   | CURRENT FISCAL YEAR |                   |                         | NEXT FISCAL YEAR'S BUDGET |                         |                         | FUTURE FISCAL YEARS FORECAST |                   |                  |                  |
|---|---------------------|-------------------|-------------------------|---------------------------|-------------------------|-------------------------|------------------------------|-------------------|------------------|------------------|
|   | 2014                | 2014              | RAE VS BUD              | 2015                      | BUD VS BUD              | BUD VS RAE              | 2016                         | 2017              | 2018             | 2019             |
|   | BUDGET              | RAE               | FAV/(UNFAV)<br>VARIANCE | BUDGET                    | FAV/(UNFAV)<br>VARIANCE | FAV/(UNFAV)<br>VARIANCE |                              |                   |                  |                  |
| <b>CAPITAL REQUIREMENTS</b>   |                     |                   |                         |                           |                         |                         |                              |                   |                  |                  |
| 802.00 ENCLOSED GARAGE FOR EQUIPMENT (DEPT 166)                               | \$ 0                | \$ 0              | \$ 0                    | \$ 35,000                 | \$ (35,000)             | \$ (35,000)             | \$ 0                         | \$ 0              | \$ 0             | \$ 0             |
| 804.00 SEWER LINE REPLACEMENTS IN-HOUSE (DEPT 165)                            | 65,000              | 65,000            | 0                       | 90,000                    | (25,000)                | (25,000)                | 65,000                       | 65,000            | 65,000           | 65,000           |
| 804.10 UTILITY LINE-CONTINGENCY (DEPT 165 - FOR UNFORESEEN PROJECTS OR COSTS) | 20,000              | 49,190            | (29,190)                | 20,000                    | 0                       | 29,190                  | 20,000                       | 20,000            | 20,000           | 20,000           |
| 808.01 AMR METERS (DEPT 165)  | 0                   | 19,670            | (19,670)                | 0                         | 0                       | 19,670                  | 0                            | 0                 | 0                | 0                |
| 808.10 NEW SERVICE LINE INSTALLS (DEPT 165)                                   | 5,000               | 4,000             | 1,000                   | 4,000                     | 1,000                   | 0                       | 4,000                        | 4,000             | 4,000            | 4,000            |
| 813.00 FORD TRUCK F150 (DEPT 166 - REPLACES UNIT #3)                          | 26,650              | 26,650            | 0                       | 0                         | 26,650                  | 26,650                  | 0                            | 0                 | 0                | 0                |
| 813.00 TRUCK REPLACEMENT (DEPT 165)   | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 22,000                       | 0                 | 0                | 0                |
| 813.00 SLINGER TRUCK REPLACEMENT (DEPT 166)                                   | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 0                            | 115,000           | 0                | 0                |
| 814.10 SCADA/COMMUNICATIONS   | 9,786               | 9,786             | 0                       | 0                         | 9,786                   | 9,786                   | 0                            | 0                 | 10,000           | 8,000            |
| <b>TOTAL CAPITAL REQUIREMENTS</b>   | <u>\$ 126,436</u>   | <u>\$ 174,296</u> | <u>\$ (47,860)</u>      | <u>\$ 149,000</u>         | <u>\$ (22,564)</u>      | <u>\$ 25,296</u>        | <u>\$ 111,000</u>            | <u>\$ 204,000</u> | <u>\$ 99,000</u> | <u>\$ 97,000</u> |

## WASTEWATER FUND REVENUES

| ACCT                  | DESCRIPTION                | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|-----------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                       |                            |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 604.00                | SEWER UTIL REVENUES        | \$ 3,483,481        | \$ 3,400,605        | \$ 3,400,605        | \$ 3,486,196        | \$ 3,569,300        |
| 650.00                | CUSTOMER REPAIR & REPLACE  | 168                 | 200                 | 200                 | 200                 | 200                 |
| 655.00                | LINE TAPS                  | 8,765               | 10,000              | 10,000              | 10,000              | 10,000              |
| 665.00                | RECLAIMED WATER SALES      | 15,937              | 16,107              | 16,107              | 7,096               | 8,000               |
| 675.00                | SEWAGE ACCEPTED AT PLANT   | 59,803              | 64,000              | 64,000              | 79,200              | 80,000              |
| 678.00                | CLASS A BIO SOLID SALES    | 18,975              | 20,000              | 20,000              | 18,225              | 18,575              |
| 690.00                | MISCELLANEOUS UTIL REVENUE | 3,260               | 1,500               | 1,500               | 3,000               | 3,000               |
|                       | TOTAL UTILITY REV          | 3,590,388           | 3,512,412           | 3,512,412           | 3,603,917           | 3,689,075           |
| 710.30                | INTEREST-TEXPOOL           | 227                 | 300                 | 300                 | 225                 | 225                 |
| 710.31                | TEXSTAR INTEREST           | 1,282               | 2,000               | 2,000               | 545                 | 545                 |
| 720.00                | INSURANCE PROCEEDS         | 1,278               | 0                   | 0                   | 0                   | 0                   |
| 790.00                | MISC OTHER REVENUE         | 1,475               | 1,000               | 1,000               | 1,500               | 1,500               |
| 790.50                | AMORTIZED BOND PREMIUMS    | 16,631              | 0                   | 0                   | 0                   | 0                   |
| 790.60                | GAIN/LOSS ON FIXED ASSETS  | 22,188              | 0                   | 0                   | 0                   | 0                   |
| 790.61                | SALE OF NON CAPITAL ASSETS | 5,231               | 5,500               | 5,500               | 0                   | 0                   |
|                       | TOTAL MISC REV             | 48,313              | 8,800               | 8,800               | 2,270               | 2,270               |
| <b>TOTAL REVENUES</b> |                            | <b>\$ 3,638,701</b> | <b>\$ 3,521,212</b> | <b>\$ 3,521,212</b> | <b>\$ 3,606,187</b> | <b>\$ 3,691,345</b> |
| GALLONS PROCESSED     |                            | 326,351,900         | 340,617,476         | 340,617,476         | 328,694,600         | 328,838,375         |
| AVG MONTHLY CUSTOMERS |                            | 6,614               | 6,583               | 6,583               | 6,633               | 6,642               |

\* REVISED ANNUAL ESTIMATE

## WASTEWATER FUND EXPENDITURES BY DEPARTMENT

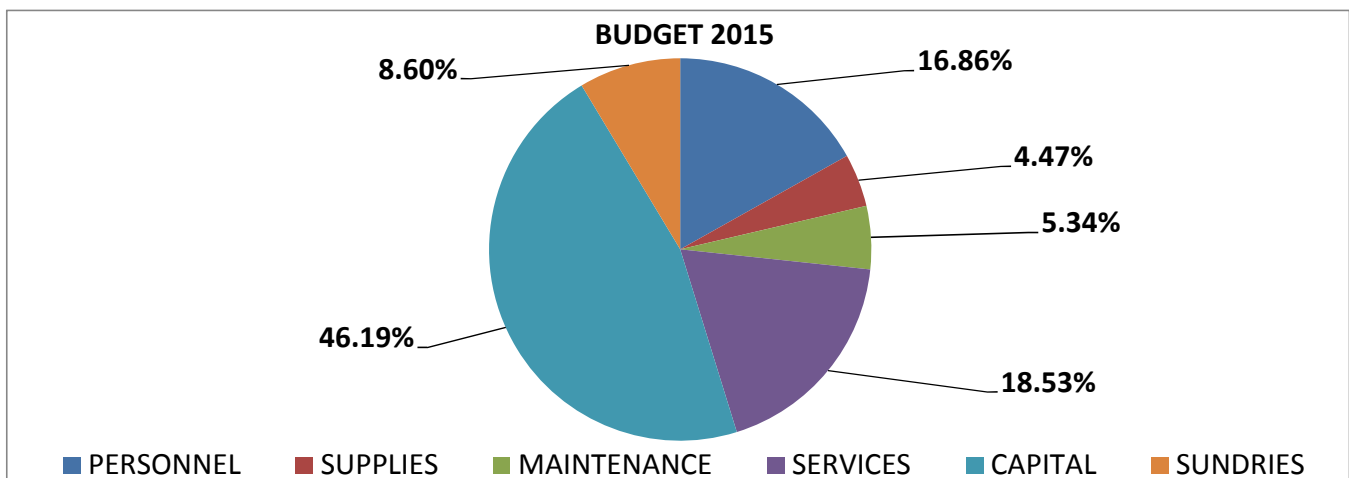
| DEPARTMENT                  | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                             |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 165 WASTEWATER CONSTRUCTION | \$ 718,062          | \$ 455,628          | \$ 455,628          | \$ 454,136          | \$ 432,356          |
| 166 WASTEWATER TREATMENT    | 1,086,086           | 1,115,323           | 1,115,323           | 1,165,797           | 1,212,344           |
| 100 NON-DEPT DIRECT         | 1,385,090           | 1,445,066           | 1,445,066           | 1,451,058           | 1,596,640           |
| 110 NON-DEPT MISC           | 109,709             | 4,000               | 4,000               | 7,972               | 7,980               |
| <b>TOTAL</b>                | <b>\$ 3,298,948</b> | <b>\$ 3,020,017</b> | <b>\$ 3,020,017</b> | <b>\$ 3,078,963</b> | <b>\$ 3,249,320</b> |

## WASTEWATER FUND EXPENDITURES BY DEPARTMENT - % CHANGE

| DEPARTMENT                  | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014  | BUDGET<br>2015 |
|-----------------------------|----------------|------------------|-----------------|---------------|----------------|
|                             |                | ORIGINAL<br>2014 | AMENDED<br>2014 |               |                |
| 165 WASTEWATER CONSTRUCTION | -0.75%         | -36.55%          | -36.55%         | -36.76%       | -4.80%         |
| 166 WASTEWATER TREATMENT    | -2.86%         | 2.69%            | 2.69%           | 7.34%         | 3.99%          |
| 100 NON-DEPT DIRECT         | -0.19%         | 4.33%            | 4.33%           | 4.76%         | 10.03%         |
| 110 NON-DEPT MISC           | -6.59%         | -96.35%          | -96.35%         | -92.73%       | 0.10%          |
| <b>TOTAL</b>                | <b>-1.43%</b>  | <b>-8.46%</b>    | <b>-8.46%</b>   | <b>-6.67%</b> | <b>5.53%</b>   |

## WASTEWATER FUND EXPENDITURES BY CATEGORY

| CATEGORY                  | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                           |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| PERSONNEL                 | \$ 527,123          | \$ 570,831          | \$ 570,831          | \$ 537,228          | \$ 547,915          |
| SUPPLIES                  | 129,990             | 133,434             | 133,434             | 135,263             | 145,250             |
| MAINTENANCE               | 156,535             | 189,250             | 189,250             | 180,750             | 173,550             |
| SERVICES                  | 606,937             | 527,334             | 527,334             | 569,203             | 602,235             |
| CAPITAL                   | 1,503,363           | 1,335,460           | 1,335,460           | 1,383,320           | 1,500,789           |
| SUNDRIES                  | 375,000             | 263,708             | 263,708             | 273,199             | 279,581             |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 3,298,948</b> | <b>\$ 3,020,017</b> | <b>\$ 3,020,017</b> | <b>\$ 3,078,963</b> | <b>\$ 3,249,320</b> |



**TRANSFERS-IN**

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|                                   | <b>ACTUAL</b> | <b>BUDGET</b>   |                | <b>RAE*</b> | <b>BUDGET</b> |
|-----------------------------------|---------------|-----------------|----------------|-------------|---------------|
|                                   | <b>2013</b>   | <b>ORIGINAL</b> | <b>AMENDED</b> | <b>2014</b> | <b>2015</b>   |
|                                   |               | <b>2014</b>     | <b>2014</b>    |             |               |
| 650.00 WORKERS' COMPENSATION FUND | \$ 0          | \$ 0            | \$ 0           | \$ 0        | \$ 9,700      |
| TOTAL TRANSFERS IN                | 0             | 0               | 0              | 0           | 9,700         |

**TRANSFERS-OUT**

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|                           | <b>ACTUAL</b> | <b>BUDGET</b>   |                | <b>RAE*</b> | <b>BUDGET</b> |
|---------------------------|---------------|-----------------|----------------|-------------|---------------|
|                           | <b>2013</b>   | <b>ORIGINAL</b> | <b>AMENDED</b> | <b>2014</b> | <b>2015</b>   |
|                           |               | <b>2014</b>     | <b>2014</b>    |             |               |
| 601.00 GENERAL FUND       | 310,018       | 340,851         | 340,851        | 317,853     | 350,215       |
| 602.00 ELECTRIC FUND      | 134,346       | 153,582         | 153,582        | 154,117     | 120,014       |
| 602.00 CENTRAL FLEET FUND | 11,864        | 0               | 0              | 0           | 0             |
| TOTAL TRANSFERS OUT       | 456,228       | 494,433         | 494,433        | 471,970     | 470,229       |

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

|                             |             |
|-----------------------------|-------------|
| Crew Leader                 | 1.00        |
| Equipment Operator          | 1.00        |
| Customer Service Technician | 1.00        |
| Maintenance Worker I        | 1.00        |
|                             | 1.00        |
| <b>Total</b>                | <b>4.00</b> |

The Wastewater Construction Department is responsible for maintenance, repairs, and new construction on the wastewater collection system. Wastewater lines must be in good condition to ensure movement of wastewater 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<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
|   |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>                        | \$ 238,364        | \$ 261,235        | \$ 261,235        | \$ 215,408        | \$ 217,181        |
| <b>Supplies</b>                         | 25,203            | 25,050            | 25,050            | 23,359            | 24,450            |
| <b>Maintenance</b>                      | 73,572            | 63,750            | 63,750            | 63,750            | 63,750            |
| <b>Services</b>                         | 15,408            | 7,750             | 7,750             | 7,506             | 6,625             |
| <b>Capital</b>                          | 361,708           | 92,000            | 92,000            | 139,860           | 116,000           |
| <b>Sundries</b>                         | 3,807             | 5,843             | 5,843             | 4,253             | 4,350             |
| <b>Total</b>                            | <b>\$ 718,062</b> | <b>\$ 455,628</b> | <b>\$ 455,628</b> | <b>\$ 454,136</b> | <b>\$ 432,356</b> |
| <b>DECISION PACKAGES FUNDED</b>         |                   |                   |                   |                   |                   |
| 804.00 Sewer Line Replacements In-House |                   |                   |                   |                   | \$ 25,000         |
| <b>OUTPUTS</b>                          |                   |                   |                   |                   |                   |
| New Lines Laid (in feet)                | 1,570             | 1,500             | 1,500             | 1,900             | 10,000            |
| Lines Replaced (in feet)                | 870               | 600               | 600               | 2,722             | 600               |
| # of Service Calls                      | 160               | 400               | 400               | 400               | 450               |
| # 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                | 26                | 50                |
| # of New Manholes Installed             | 5                 | 5                 | 5                 | 7                 | 15                |
| <b>OUTCOMES</b>                         |                   |                   |                   |                   |                   |
| New Measure to be tracked in the Future |                   |                   |                   |                   |                   |

\* REVISED ANNUAL ESTIMATE

**DEPT 165 - WASTEWATER CONSTRUCTION DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 155,922     | \$ 164,338       | \$ 164,338      | \$ 138,892   | \$ 136,352     |
| 102.00 | OVERTIME PAY                   | 6,027          | 6,000            | 6,000           | 9,000        | 7,500          |
| 103.00 | OASDI/MEDICARE                 | 12,504         | 13,932           | 13,932          | 11,725       | 11,826         |
| 103.02 | MATCHING RETIREMENT            | 11,630         | 14,461           | 14,461          | 9,929        | 10,017         |
| 105.00 | LONGEVITY PAY                  | 3,900          | 4,142            | 4,142           | 3,063        | 3,152          |
| 105.03 | STANDBY                        | 7,519          | 7,200            | 7,200           | 7,200        | 7,200          |
| 106.00 | MEDICAL INSURANCE              | 41,325         | 47,900           | 47,900          | 33,017       | 36,931         |
| 106.01 | LIFE INSURANCE                 | 544            | 584              | 584             | 467          | 483            |
| 106.02 | LONG TERM DISABILITY           | 209            | 221              | 221             | 177          | 183            |
| 107.00 | WORKERS' COMPENSATION          | 2,374          | 2,457            | 2,457           | 1,938        | 2,093          |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 1,444          |
| 118.00 | ACCRUED COMP TIME              | (3,589)        | 0                | 0               | 0            | 0              |
| 202.00 | FUEL                           | 17,318         | 17,000           | 17,000          | 15,209       | 17,000         |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 1,350          | 2,000            | 2,000           | 2,000        | 1,000          |
| 204.00 | POSTAGE & FREIGHT              | 6              | 100              | 100             | 50           | 50             |
| 205.00 | OFFICE SUPPLIES                | 0              | 250              | 250             | 250          | 50             |
| 206.00 | EMPLOYEE RELATIONS             | 712            | 350              | 350             | 350          | 350            |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 3,111          | 2,500            | 2,500           | 2,500        | 3,250          |
| 210.00 | BOTANICAL & AGRICULTURAL       | 99             | 200              | 200             | 100          | 100            |
| 211.00 | CLEANING AND JANITORIAL        | 706            | 700              | 700             | 700          | 700            |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 782            | 0                | 0               | 0            | 0              |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 20             | 50               | 50              | 50           | 50             |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 301            | 1,400            | 1,400           | 1,400        | 1,400          |
| 250.00 | OTHER SUPPLIES                 | 799            | 500              | 500             | 750          | 500            |
| 301.00 | UTILITY LINES                  | 52,277         | 55,000           | 55,000          | 55,000       | 55,000         |
| 303.00 | VEHICLES/LARGE EQUIPMENT       | 19,430         | 7,500            | 7,500           | 7,500        | 7,500          |
| 304.00 | MACHINERY/EQUIPMENT            | 1,866          | 1,000            | 1,000           | 1,000        | 1,000          |
| 350.00 | OTHER MAINTENANCE              | 0              | 250              | 250             | 250          | 250            |

**DEPT 165 - WASTEWATER CONSTRUCTION DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION               | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                           |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 402.00                  | AUDITS/CONSULTANTS FEES   | \$ 3,300          | \$ 2,000          | \$ 2,000          | \$ 0              | \$ 0              |
| 403.00                  | TELEPHONE                 | 747               | 750               | 750               | 643               | 750               |
| 408.00                  | RENTAL & LEASES           | 449               | 0                 | 0                 | 875               | 875               |
| 408.10                  | RENTALS/LEASES-FLEET      | 10,913            | 5,000             | 5,000             | 5,950             | 5,000             |
| 450.00                  | OTHER SERVICES            | 0                 | 0                 | 0                 | 38                | 0                 |
| 710.00                  | MACHINERY/EQUIPMENT       | 0                 | 2,000             | 2,000             | 2,000             | 2,000             |
| 804.00                  | UTILITY LINES             | 74,783            | 65,000            | 65,000            | 65,000            | 90,000            |
| 804.10                  | UTILITY LINE-CONTINGENCY  | 10,370            | 20,000            | 20,000            | 49,190            | 20,000            |
| 808.01                  | AMR METERS                | 274,392           | 0                 | 0                 | 19,670            | 0                 |
| 808.10                  | SVC INSTALL               | 2,164             | 5,000             | 5,000             | 4,000             | 4,000             |
| 901.00                  | LIAB/CASUALTY INSURANCE   | 2,543             | 2,543             | 2,543             | 2,453             | 2,550             |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE | 1,145             | 3,000             | 3,000             | 1,500             | 1,500             |
| 908.10                  | MILEAGE                   | 119               | 300               | 300               | 300               | 300               |
| <b>TOTAL DEPARTMENT</b> |                           | <b>\$ 718,062</b> | <b>\$ 455,629</b> | <b>\$ 455,629</b> | <b>\$ 454,136</b> | <b>\$ 432,356</b> |

\* REVISED ANNUAL ESTIMATE



|                                   | <b>STAFFING (FTES)</b> |
|-----------------------------------|------------------------|
| Wastewater Systems Superintendent | 1.00                   |
| Chief Plant Operator              | 1.00                   |
| Wastewater Plant Operator         | 1.00                   |
| Wastewater Plant Operator Trainee | 1.00                   |
| Maintenance Tech III              | 0.50                   |
| <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 treatment 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 to 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<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                    |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| <b>Personnel</b>   | \$ 288,760          | \$ 309,596          | \$ 309,596          | \$ 321,820          | \$ 330,734          |
| <b>Supplies</b>    | 104,787             | 108,384             | 108,384             | 111,904             | 120,800             |
| <b>Maintenance</b> | 82,962              | 125,500             | 125,500             | 117,000             | 109,800             |
| <b>Services</b>    | 591,529             | 519,584             | 519,584             | 561,697             | 595,610             |
| <b>Capital</b>     | 407                 | 36,436              | 36,436              | 36,436              | 38,000              |
| <b>Sundries</b>    | 17,642              | 15,823              | 15,823              | 16,940              | 17,400              |
| <b>Total</b>       | <b>\$ 1,086,086</b> | <b>\$ 1,115,323</b> | <b>\$ 1,115,323</b> | <b>\$ 1,165,797</b> | <b>\$ 1,212,344</b> |

**DECISION PACKAGES FUNDED**

|                                      |  |  |  |  |           |
|--------------------------------------|--|--|--|--|-----------|
| 802.00 Enclosed Garage for Equipment |  |  |  |  | \$ 35,000 |
|--------------------------------------|--|--|--|--|-----------|

**OUTPUTS**

|  |         |         |         |         |         |
|--|---------|---------|---------|---------|---------|
| Gallons Treated Sewage                           | 664M    | 740M    | 550M    | 629M    | 740M    |
| Cubic Yards of Sludge Treated                    | 5,128   | 5,500   | 2,000   | 4,294   | 5,500   |
| Waste Haulers (gallons)                          | 655,000 | 650,000 | 600,010 | 789,397 | 650,000 |
| Annual Average Flow Effluent (MGD <sup>1</sup> ) | 1.94M   | 2.0M    | 1.8M    | 1.9M    | 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<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 188,835     | \$ 196,618       | \$ 196,618      | \$ 204,008   | \$ 201,850     |
| 102.00 | OVERTIME PAY                   | 5,601          | 5,500            | 5,500           | 5,500        | 5,500          |
| 103.00 | OASDI/MEDICARE                 | 15,519         | 16,839           | 16,839          | 16,664       | 17,288         |
| 103.02 | MATCHING RETIREMENT            | 14,774         | 17,550           | 17,550          | 14,857       | 14,692         |
| 105.00 | LONGEVITY PAY                  | 2,500          | 2,495            | 2,495           | 3,250        | 2,971          |
| 105.01 | EDUCATION/MISCELLANEOUS        | 5,954          | 6,023            | 6,023           | 6,000        | 6,023          |
| 105.03 | STANDBY                        | 8,340          | 9,000            | 9,000           | 9,000        | 9,000          |
| 106.00 | MEDICAL INSURANCE              | 38,280         | 51,328           | 51,328          | 58,503       | 67,040         |
| 106.01 | LIFE INSURANCE                 | 671            | 695              | 695             | 740          | 713            |
| 106.02 | LONG TERM DISABILITY           | 256            | 264              | 264             | 282          | 271            |
| 107.00 | WORKERS' COMPENSATION          | 3,118          | 3,284            | 3,284           | 3,016        | 3,219          |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 2,167          |
| 118.00 | ACCRUED COMP TIME              | 4,911          | 0                | 0               | 0            | 0              |
| 201.00 | CHEMICALS                      | 81,919         | 85,000           | 85,000          | 85,000       | 87,000         |
| 202.00 | FUEL                           | 13,564         | 13,500           | 13,500          | 14,139       | 16,000         |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 779            | 800              | 800             | 955          | 1,000          |
| 204.00 | POSTAGE & FREIGHT              | 244            | 200              | 200             | 440          | 250            |
| 205.00 | OFFICE SUPPLIES                | 25             | 200              | 200             | 275          | 300            |
| 206.00 | EMPLOYEE RELATIONS             | 393            | 500              | 500             | 542          | 400            |
| 207.00 | REPRODUCTION & PRINTING        | 1,058          | 1,000            | 1,000           | 2,100        | 2,000          |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 1,931          | 2,000            | 2,000           | 2,000        | 2,750          |
| 210.00 | BOTANICAL & AGRICULTURAL       | 72             | 300              | 300             | 300          | 300            |
| 211.00 | CLEANING AND JANITORIAL        | 824            | 700              | 700             | 900          | 900            |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 875            | 734              | 734             | 700          | 4,000          |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 0              | 150              | 150             | 150          | 150            |
| 220.00 | LAB SUPPLIES                   | 2,382          | 2,050            | 2,050           | 2,078        | 3,650          |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 60             | 750              | 750             | 750          | 750            |
| 223.00 | SMALL APPLIANCES               | 0              | 0                | 0               | 375          | 300            |
| 250.00 | OTHER SUPPLIES                 | 662            | 500              | 500             | 1,200        | 1,050          |

**DEPT 166 - WASTEWATER TREATMENT DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                  | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|-------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                         |                              |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 303.00                  | VEHICLES/LARGE EQUIPMENT     | \$ 5,049            | \$ 5,000            | \$ 5,000            | \$ 6,500            | \$ 7,000            |
| 304.00                  | MACHINERY/EQUIPMENT          | 351                 | 950                 | 950                 | 950                 | 950                 |
| 311.00                  | UTILITY PLANTS               | 33,898              | 61,000              | 61,000              | 61,000              | 60,000              |
| 312.00                  | BUILDINGS/APPLIANCES         | 2,206               | 350                 | 350                 | 350                 | 350                 |
| 322.00                  | LIFT STATION MAINTENANCE     | 36,826              | 50,000              | 50,000              | 40,000              | 40,000              |
| 322.10                  | PRE-TREATMENT/FLOWMETER      | 4,633               | 8,200               | 8,200               | 8,200               | 1,500               |
| 401.00                  | ELECTRICAL                   | 527,022             | 450,669             | 450,669             | 479,103             | 520,483             |
| 402.00                  | AUDITS/CONSULTANTS FEES      | 2,520               | 2,000               | 2,000               | 5,050               | 8,000               |
| 402.15                  | STATE FEES                   | 16,294              | 19,015              | 19,015              | 28,647              | 19,000              |
| 403.00                  | TELEPHONE                    | 1,391               | 1,900               | 1,900               | 1,843               | 1,900               |
| 405.00                  | WATER                        | 827                 | 800                 | 800                 | 816                 | 827                 |
| 408.10                  | RENTALS/LEASES-FLEET         | 1,903               | 1,000               | 1,000               | 2,038               | 1,000               |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES | 432                 | 1,500               | 1,500               | 1,500               | 0                   |
| 424.00                  | SERVICE CONTRACTS            | 7,099               | 5,300               | 5,300               | 5,300               | 7,000               |
| 425.00                  | LABORATORY TEST FEES         | 34,040              | 37,000              | 37,000              | 37,000              | 37,000              |
| 450.00                  | OTHER SERVICES               | 0                   | 400                 | 400                 | 400                 | 400                 |
| 705.00                  | UTILITY PLANTS-NON CAPITAL   | 407                 | 0                   | 0                   | 0                   | 0                   |
| 714.00                  | RADIOS/RADAR/VIDEO CAMERAS   | 0                   | 0                   | 0                   | 0                   | 3,000               |
| 802.00                  | BUILDINGS                    | 0                   | 0                   | 0                   | 0                   | 35,000              |
| 813.00                  | VEHICLES                     | 0                   | 26,650              | 26,650              | 26,650              | 0                   |
| 814.10                  | SCADA/COMMUNICATIONS         | 0                   | 9,786               | 9,786               | 9,786               | 0                   |
| 901.00                  | LIAB/CASUALTY INSURANCE      | 14,223              | 14,223              | 14,223              | 14,884              | 15,000              |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE    | 2,856               | 1,200               | 1,200               | 1,446               | 2,000               |
| 908.10                  | MILEAGE                      | 530                 | 400                 | 400                 | 543                 | 400                 |
| 950.00                  | OTHER SUNDRY                 | 33                  | 0                   | 0                   | 67                  | 0                   |
| <b>TOTAL DEPARTMENT</b> |                              | <b>\$ 1,086,086</b> | <b>\$ 1,115,323</b> | <b>\$ 1,115,323</b> | <b>\$ 1,165,797</b> | <b>\$ 1,212,344</b> |

\* REVISED ANNUAL ESTIMATE



**DEPT 100 - NON-DEPT DIRECT****LINE ITEM DETAIL**

| <b>ACCT</b>                  | <b>DESCRIPTION</b>     | <b>ACTUAL<br/>2013</b> | <b>BUDGET</b>            |                         | <b>RAE*<br/>2014</b> | <b>BUDGET<br/>2015</b> |
|------------------------------|------------------------|------------------------|--------------------------|-------------------------|----------------------|------------------------|
|                              |                        |                        | <b>ORIGINAL<br/>2014</b> | <b>AMENDED<br/>2014</b> |                      |                        |
| 860.11                       | DEBT SERVICE-INTEREST  | \$ 249,546             | \$ 260,904               | \$ 260,904              | \$ 260,904           | \$ 263,341             |
| 860.15                       | PRINCIPAL-DEBT SERVICE | 891,702                | 946,120                  | 946,120                 | 946,120              | 1,083,448              |
| 904.00                       | GROSS REVENUE TAX      | 243,842                | 238,042                  | 238,042                 | 244,034              | 249,851                |
| <b>TOTAL NON-DEPT DIRECT</b> |                        | <b>\$ 1,385,090</b>    | <b>\$ 1,445,066</b>      | <b>\$ 1,445,066</b>     | <b>\$ 1,451,058</b>  | <b>\$ 1,596,640</b>    |

\* REVISED ANNUAL ESTIMATE

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

| <b>ACCT</b>                | <b>DESCRIPTION</b>      | <b>ACTUAL<br/>2013</b> | <b>BUDGET</b>            |                         | <b>RAE*<br/>2014</b> | <b>BUDGET<br/>2015</b> |
|----------------------------|-------------------------|------------------------|--------------------------|-------------------------|----------------------|------------------------|
|                            |                         |                        | <b>ORIGINAL<br/>2014</b> | <b>AMENDED<br/>2014</b> |                      |                        |
| 903.00                     | UNCOLLECTIBLE ACCOUNTS  | \$ 6,362               | \$ 3,000                 | \$ 3,000                | \$ 6,972             | \$ 6,980               |
| 905.50                     | AMORTIZED BOND COSTS    | 21,031                 | 0                        | 0                       | 0                    | 0                      |
| 905.53                     | AMORTIZED BOND DISCOUNT | 446                    | 0                        | 0                       | 0                    | 0                      |
| 905.55                     | AMORTIZED CHARGES       | 85,764                 | 0                        | 0                       | 0                    | 0                      |
| 906.00                     | INVENTORY ADJUSTMENTS   | (3,895)                | 1,000                    | 1,000                   | 1,000                | 1,000                  |
| <b>TOTAL NON-DEPT MISC</b> |                         | <b>\$ 109,709</b>      | <b>\$ 4,000</b>          | <b>\$ 4,000</b>         | <b>\$ 7,972</b>      | <b>\$ 7,980</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.

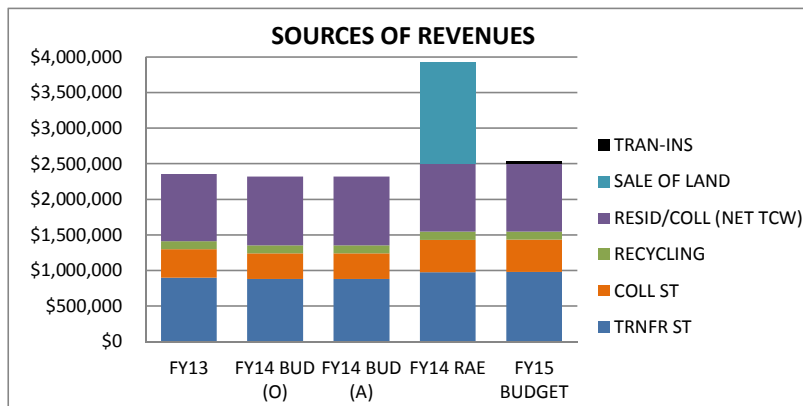
### OPERATING RESOURCES

For FY15 Budget, total projected operating resources are estimated at \$2,535,969. 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 \$958,815 for FY15. There is a pass through charge for collection service of \$1,015,445 provided by Texas Commercial Waste Management. The second largest revenue source is from Transfer Station fees which are expected to generate \$979,899 in revenue. The fees collected are paid by customers to haul compactable waste to a landfill in College Station. Revenue from Collection Station fees for non-compactable waste are estimated at \$454,648 and the Recycling Center is expected to generate \$115,007 for FY15. The major underlying assumptions in projecting FY15 Sanitation Fund revenues include:

- > Stable markets for recycle material; and
- > A slight growth in customer base as new subdivisions develop.



### USES OF OPERATING RESOURCES

Budgeted resource uses total \$2,368,131. Uses include operating department expenditures, transfers to the General and Electric funds, debt payments and payment of franchise taxes.

## SANITATION FUND OVERVIEW

### Department Expenditures

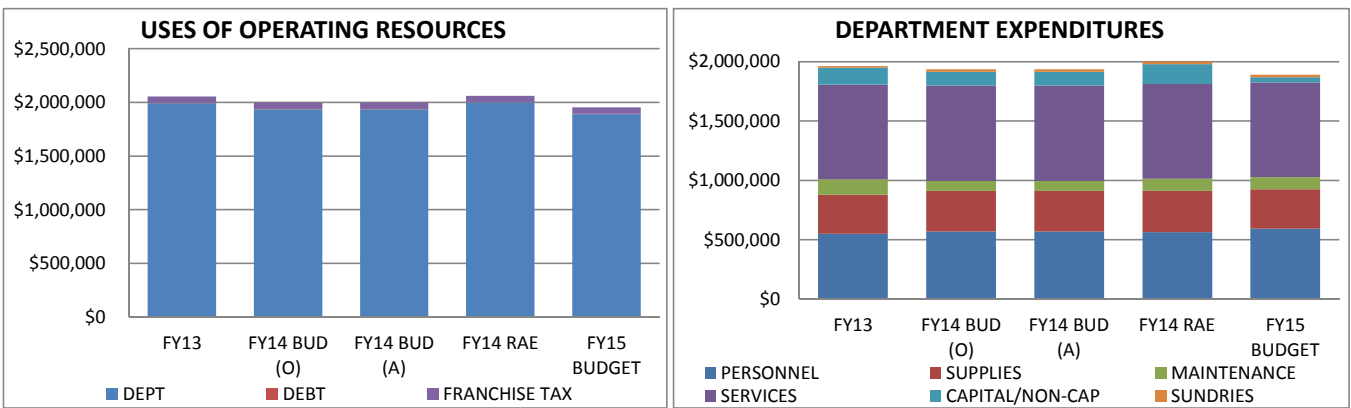
There are four operating departments within the Sanitation Fund - Transfer Station, Collection Station, Recycling Center and Sanitation (Residential) Collection. The combined FY15 budgets for these departments are \$1,892,324. These department budgets account for 79.9% operating resource uses. Personnel costs for salaries and benefits account for 31.4% of department expenditures. There are no staffing changes anticipated in any department. The supplies and maintenance budgets account for 17.6% and 5.4%, respectively, of overall department expenditures. The most significant budget category is services, with are made up of 42.1% of the total fund budget. Capital budgets include \$44,320 in funded Decision Packages.

### Debt Service

There is \$3,550 budgeted for principal and interest payments in FY15.

### Inter-Fund Transfers

The Sanitation Fund is projected to transfer \$330,795 to the General Fund and \$82,253 to the Electric Fund in FY15. These transfers reimburse funds for shared service costs incurred on behalf of sanitation operations.



## SANITATION FUND OVERVIEW

### WORKING CAPITAL

|                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-------------------|----------------|------------------|-----------------|--------------|----------------|
|                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| BEGINNING BALANCE | \$864,874      | \$818,275        | \$818,275       | \$818,275    | \$881,001      |
| NET REVENUES      | (65,685)       | (75,349)         | (75,349)        | 62,726       | 167,838        |
| CAFR ADJUSTMENTS  | 19,086         | 0                | 0               | 0            | 0              |
| SUBTOTAL          | (46,599)       | (75,349)         | (75,349)        | 62,726       | 167,838        |
| ENDING BALANCE    | \$818,275      | \$742,926        | \$742,926       | \$881,001    | \$1,048,839    |

\* 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                                   | \$               |
|--------------------------|---|------------------|
| 043 COLLECTION STATION   | 815.00 Drainage Pipe & Improvements - Phase I | \$ 12,700        |
| 140 RECYCLING            | 815.00 Improved Perimeter Fence               | 25,000           |
| 140 RECYCLING            | 810.00 Rear Load Dumpster                     | 6,620            |
| <b>TOTAL DEPARTMENTS</b> |   | <b>\$ 44,320</b> |

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

| FYE  | PRINCIPAL | INTEREST | TOTAL |
|------|-----------|----------|-------|
| 2015 | 3,319     | 231      | 3,550 |
| 2016 | 3,430     | 120      | 3,550 |
| 2017 | 1,758     | 17       | 1,775 |



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**CITY OF BRENHAM  
SANITATION FUND FINANCIALS**

|  | CURRENT FISCAL YEAR |                   |                         | NEXT FISCAL YEAR'S BUDGET |                         |                         | FUTURE FISCAL YEARS FORECAST |                     |                    |                    |
|--|---------------------|-------------------|-------------------------|---------------------------|-------------------------|-------------------------|------------------------------|---------------------|--------------------|--------------------|
|  | 2014                | 2014              | RAE VS BUD              | 2015                      | BUD VS BUD              | BUD VS RAE              | 2016                         | 2017                | 2018               | 2019               |
|  | BUDGET              | RAE               | FAV/(UNFAV)<br>VARIANCE | BUDGET                    | FAV/(UNFAV)<br>VARIANCE | FAV/(UNFAV)<br>VARIANCE |                              |                     |                    |                    |
| <b>FUNDING RESOURCES FROM CURRENT OPERATIONS</b>                                     |                     |                   |                         |                           |                         |                         |                              |                     |                    |                    |
| <b>REVENUES</b>  |                     |                   |                         |                           |                         |                         |                              |                     |                    |                    |
| TRANSFER STATION   | \$ 884,671          | \$ 975,288        | \$ 90,617               | \$ 979,899                | \$ 95,229               | \$ 4,612                | \$ 989,698                   | \$ 999,595          | \$ 1,009,591       | \$ 1,019,687       |
| COLLECTION STATION   | 359,523             | 453,798           | 94,275                  | 454,648                   | 95,125                  | 850                     | 455,507                      | 456,418             | 457,331            | 458,245            |
| RECYCLING CENTER   | 110,083             | 121,254           | 11,170                  | 115,007                   | 4,923                   | (6,247)                 | 115,224                      | 115,454             | 115,685            | 115,916            |
| RESIDENTIAL COLLECTION (NET TCW)   | 965,795             | 949,543           | (16,252)                | 958,815                   | (6,980)                 | 9,272                   | 968,434                      | 980,178             | 989,983            | 1,001,920          |
| SALE OF LAND   | 0                   | 1,430,000         | 1,430,000               | 0                         | 0                       | (1,430,000)             | 0                            | 0                   | 0                  | 0                  |
| TOTAL REVENUES   | 2,320,072           | 3,929,882         | 1,609,810               | 2,508,369                 | 188,297                 | (1,421,513)             | 2,528,863                    | 2,551,645           | 2,572,590          | 2,595,768          |
| TRANSFERS-IN (WORKERS COMP REFUND)   | 0                   | 0                 | 0                       | 27,600                    | 27,600                  | 27,600                  | 0                            | 0                   | 0                  | 0                  |
| TOTAL FUNDING RESOURCES  | 2,320,072           | 3,929,882         | 1,609,810               | 2,535,969                 | 215,897                 | (1,393,913)             | 2,528,863                    | 2,551,645           | 2,572,590          | 2,595,768          |
| <b>USES OF FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>                         |                     |                   |                         |                           |                         |                         |                              |                     |                    |                    |
| <b>OPERATING EXPENDITURES</b>  |                     |                   |                         |                           |                         |                         |                              |                     |                    |                    |
| DEPARTMENT EXPENDITURES (DEPTS 100, 110, 042, 043, 140, 142)                         |                     |                   |                         |                           |                         |                         |                              |                     |                    |                    |
| - PERSONNEL & BENEFITS   | 569,611             | 564,558           | 5,053                   | 594,717                   | (25,106)                | (30,159)                | 621,479                      | 649,446             | 678,671            | 709,211            |
| - SUPPLIES (FUEL, COMPUTERS, ETC)  | 342,575             | 347,214           | (4,639)                 | 332,075                   | 10,500                  | 15,139                  | 333,735                      | 335,404             | 337,081            | 338,766            |
| - MAINTENANCE (VEHICLES, EQUIPMENT, PLANT, ETC)                                      | 82,750              | 103,004           | (20,254)                | 103,000                   | (20,250)                | 4                       | 103,515                      | 104,033             | 104,553            | 105,076            |
| - SERVICES (UTILITIES, CONSULTANTS, CONTRACTS, ETC)                                  | 804,099             | 797,664           | 6,435                   | 796,469                   | 7,630                   | 1,195                   | 800,451                      | 804,454             | 808,476            | 812,518            |
| - NON CAPITAL (SMALL ITEM - \$1,000 TO \$14,999 - PURCHASES)                         | 29,500              | 27,126            | 2,374                   | 0                         | 29,500                  | 27,126                  | 0                            | 0                   | 0                  | 0                  |
| - SUNDRY (UNCOLLECTIBLE ACCTS, TRAVEL, CRED CARD FEES, ETC)                          | 20,630              | 21,713            | (1,083)                 | 21,743                    | (1,113)                 | (30)                    | 21,852                       | 21,961              | 22,071             | 22,181             |
| TOTAL DEPARTMENT EXPENDITURES  | 1,849,165           | 1,861,279         | (12,114)                | 1,848,004                 | 1,161                   | 13,275                  | 1,881,033                    | 1,915,297           | 1,950,851          | 1,987,752          |
| FRANCHISE FEE (7% RESIDENTIAL & COMMERCIAL NET TCW)                                  | 58,705              | 58,589            | 116                     | 59,209                    | (504)                   | (620)                   | 59,836                       | 60,611              | 61,250             | 62,038             |
| TRANSFERS TO GENERAL FUND (FOR SHARED SERVICES & LAND SALE FY14 RAE)                 | 321,949             | 1,730,227         | (1,408,278)             | 330,795                   | (8,846)                 | 1,399,432               | 337,411                      | 344,159             | 351,042            | 358,063            |
| TRANSFERS TO ELECTRIC FUND (FOR SHARED SERVICES)                                     | 74,053              | 73,305            | 748                     | 82,253                    | (8,200)                 | (8,948)                 | 83,898                       | 85,576              | 87,288             | 89,033             |
| TOTAL OPERATING EXPENDITURES   | 2,303,872           | 3,723,400         | (1,419,528)             | 2,320,261                 | (16,389)                | 1,403,139               | 2,362,177                    | 2,405,643           | 2,450,431          | 2,496,887          |
| DEBT SERVICE (BWWAC RADIOS)  | 3,549               | 3,549             | 0                       | 3,550                     | (1)                     | (1)                     | 3,550                        | 1,775               | 0                  | 0                  |
| TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS                          | 2,307,421           | 3,726,949         | (1,419,528)             | 2,323,811                 | (16,390)                | 1,403,138               | 2,365,727                    | 2,407,418           | 2,450,431          | 2,496,887          |
| <b>NET FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>                             | <b>\$ 12,651</b>    | <b>\$ 202,933</b> | <b>\$ 190,282</b>       | <b>\$ 212,158</b>         | <b>\$ 199,507</b>       | <b>\$ 9,225</b>         | <b>\$ 163,135</b>            | <b>\$ 144,227</b>   | <b>\$ 122,159</b>  | <b>\$ 98,881</b>   |
| <b>CAPITAL FUNDING REQUIREMENTS</b>  |                     |                   |                         |                           |                         |                         |                              |                     |                    |                    |
| NET FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS                                    | \$ 12,651           | \$ 202,933        | \$ 190,282              | \$ 212,158                | \$ 199,507              | \$ 9,225                | \$ 163,135                   | \$ 144,227          | \$ 122,159         | \$ 98,881          |
| CAPITAL REQUIREMENTS (SEE LIST ON 2ND PAGE)  | 88,000              | 140,207           | (52,207)                | 44,320                    | 43,680                  | 95,887                  | 168,000                      | 658,500             | 195,000            | 138,000            |
| <b>NET FUNDING RESOURCES ABOVE/(BELOW) CAPITAL REQUIREMENTS</b>                      | <b>\$ (75,349)</b>  | <b>\$ 62,726</b>  | <b>\$ 138,075</b>       | <b>\$ 167,838</b>         | <b>\$ 243,187</b>       | <b>\$ 105,112</b>       | <b>\$ (4,865)</b>            | <b>\$ (514,273)</b> | <b>\$ (72,841)</b> | <b>\$ (39,119)</b> |
| <b>RESERVE ESTIMATE</b>  |                     |                   |                         |                           |                         |                         |                              |                     |                    |                    |
| BEGINNING BALANCE (BEGINNING ON A WORKING CAPITAL BASIS, OCT 1, 2013)                | \$ 818,275          | \$ 818,275        | \$ 0                    | \$ 881,001                | \$ 62,726               | \$ 62,726               | \$ 1,048,839                 | \$ 1,043,974        | \$ 529,702         | \$ 456,861         |
| NET FUNDING RESOURCES ABOVE/(BELOW) CAPITAL REQUIREMENTS                             | (75,349)            | 62,726            | 138,075                 | 167,838                   | 243,187                 | 105,112                 | (4,865)                      | (514,273)           | (72,841)           | (39,119)           |
| ENDING BALANCE   | \$ 742,926          | \$ 881,001        | \$ 138,075              | \$ 1,048,839              | \$ 305,913              | \$ 167,838              | \$ 1,043,974                 | \$ 529,702          | \$ 456,861         | \$ 417,742         |
| <b>60-DAY RESERVE CALC (TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL/365 X 60)</b> | <b>\$ 379,302</b>   | <b>\$ 612,649</b> | <b>\$ (233,347)</b>     | <b>\$ 381,996</b>         | <b>\$ (2,694)</b>       | <b>\$ 230,653</b>       | <b>\$ 388,887</b>            | <b>\$ 395,740</b>   | <b>\$ 402,811</b>  | <b>\$ 410,447</b>  |
| <b>FTES</b>  | 11.00               | 11.00             | 0.00                    | 11.00                     | 0.00                    | 0.00                    | 11.00                        | 11.00               | 11.00              | 11.00              |

**CITY OF BRENHAM  
SANITATION FUND CAPITAL REQUIREMENTS**

|   | CURRENT FISCAL YEAR |                   |                         | NEXT FISCAL YEAR'S BUDGET |                         |                         | FUTURE FISCAL YEARS FORECAST |                   |                   |                   |
|---|---------------------|-------------------|-------------------------|---------------------------|-------------------------|-------------------------|------------------------------|-------------------|-------------------|-------------------|
|   | 2014                | 2014              | RAE VS BUD              | 2015                      | BUD VS BUD              | BUD VS RAE              | 2016                         | 2017              | 2018              | 2019              |
|   | BUDGET              | RAE               | FAV/(UNFAV)<br>VARIANCE | BUDGET                    | FAV/(UNFAV)<br>VARIANCE | FAV/(UNFAV)<br>VARIANCE |                              |                   |                   |                   |
| 802.00 RECYLING CENTER BUILDING (DEPT 140)        | \$ 20,000           | \$ 17,937         | \$ 2,063                | \$ 0                      | \$ 20,000               | \$ 17,937               | \$ 0                         | \$ 0              | \$ 0              | \$ 0              |
| 810.00 HORIZONTAL BALER (DEPT 140)                | 0                   | 56,850            | (56,850)                | 0                         | 0                       | 56,850                  | 0                            | 0                 | 0                 | 0                 |
| 810.00 REAR LOAD DUMPSTER (DEPT 142)              | 0                   | 0                 | 0                       | 6,620                     | (6,620)                 | (6,620)                 | 0                            | 0                 | 0                 | 0                 |
| 810.00 TUB GRINDER (DEPT 043)                     | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 0                            | 600,000           | 0                 | 0                 |
| 810.00 HOTSY STEAM CLEANER (DEPT 042)             | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 10,000                       | 0                 | 0                 | 0                 |
| 810.00 MULCH BAGGER (DEPT 043)                    | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 0                            | 0                 | 0                 | 55,000            |
| 810.00 VERTICAL BALER REPLACEMENT (DEPT 140)      | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 0                            | 0                 | 0                 | 18,000            |
| 813.00 HAUL TRAILER (DEPT 042)                    | 68,000              | 65,420            | 2,580                   | 0                         | 68,000                  | 65,420                  | 0                            | 0                 | 65,000            | 65,000            |
| 813.00 RECYCLE TRAILER (DEPT 140)                 | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 25,000                       | 0                 | 0                 | 0                 |
| 813.00 REPLACE 3/4 TON TRUCK (DEPT 042)           | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 0                            | 25,000            | 0                 | 0                 |
| 813.00 RESIDENTIAL GARBAGE TRUCK (DEPT 142)       | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 125,000                      | 0                 | 130,000           | 0                 |
| 815.00 PAVEMENT, DRAINAGE IMPROVEMENTS (DEPT 140) | 0                   | 0                 | 0                       | 25,000                    | (25,000)                | (25,000)                | 0                            | 0                 | 0                 | 0                 |
| 815.00 IMPROVED PERIMETER FENCE (DEPT 140)        | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 0                            | 25,000            | 0                 | 0                 |
| 815.00 OIL STORAGE TANKS (DEPT 140)               | 0                   | 0                 | 0                       | 0                         | 0                       | 0                       | 0                            | 8,500             | 0                 | 0                 |
| 815.00 DRAINAGE PIPE & IMPROVEMENTS (DEPT 043)    | 0                   | 0                 | 0                       | 12,700                    | (12,700)                | (12,700)                | 8,000                        | 0                 | 0                 | 0                 |
| <b>TOTAL CAPITAL REQUIREMENTS</b>                 | <b>\$ 88,000</b>    | <b>\$ 140,207</b> | <b>\$ (52,207)</b>      | <b>\$ 44,320</b>          | <b>\$ 43,680</b>        | <b>\$ 95,887</b>        | <b>\$ 168,000</b>            | <b>\$ 658,500</b> | <b>\$ 195,000</b> | <b>\$ 138,000</b> |



## SANITATION FUND REVENUES

| ACCT                  | DESCRIPTION                  | ACTUAL<br>2012      | BUDGET              |                     | RAE*<br>2013        | BUDGET<br>2014      |
|-----------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                       |                              |                     | ORIGINAL<br>2013    | AMENDED<br>2013     |                     |                     |
| 512.00                | SALES OF PROPERTY            | \$ 0                | \$ 0                | \$ 0                | \$ 1,430,000        | \$ 0                |
|                       | TOTAL MISCELLANEOUS          | 0                   | 0                   | 0                   | 1,430,000           | 0                   |
| 605.00                | GARBAGE REVENUES             | \$ 896,536          | \$ 898,643          | \$ 898,643          | \$ 897,918          | \$ 906,897          |
| 615.00                | GARBAGE REV-COMMERCIAL       | 952,343             | 950,000             | 950,000             | 952,490             | 954,395             |
| 620.00                | GARBAGE BAG SALES            | 26,283              | 29,100              | 29,100              | 24,842              | 25,342              |
| 630.00                | TRNSF STATION-COMMERCIAL     | 534,111             | 548,000             | 548,000             | 557,121             | 561,021             |
| 630.10                | COLLECTION STATION FEES      | 285,365             | 265,000             | 265,000             | 354,230             | 354,939             |
| 630.15                | MULCH REVENUE                | 69,376              | 65,000              | 65,000              | 65,795              | 65,927              |
| 630.20                | TRNSF STAT-CITY COLL STATION | 120,109             | 85,000              | 85,000              | 161,677             | 162,000             |
| 630.30                | TRNSF STAT-CITY RESID FEES   | 190,475             | 193,000             | 193,000             | 195,464             | 195,855             |
| 630.40                | SANITATION BILLING FEE       | 30,553              | 31,000              | 31,000              | 30,496              | 30,557              |
| 630.50                | TRNSF STATION BAGGED GARBAGE | 56,800              | 58,000              | 58,000              | 60,794              | 60,916              |
| 630.60                | RECYCLING CTR BAGGED GARBAGE | 50,047              | 46,000              | 46,000              | 48,727              | 48,824              |
| 632.00                | STATE SALES TAX              | 6,732               | 15,000              | 15,000              | 3,468               | 3,475               |
| 680.00                | RECYCLING REVENUE            | 111,155             | 110,000             | 110,000             | 114,764             | 114,994             |
| 681.00                | RECYCLING REVENUE-COLL STAT  | 27,118              | 29,000              | 29,000              | 33,505              | 33,572              |
| 690.00                | MISCELLANEOUS UTIL REVENUE   | 343                 | 250                 | 250                 | 160                 | 160                 |
| 691.00                | PROPERTY RENTAL              | 4,554               | 4,554               | 4,554               | 4,554               | 4,554               |
|                       | TOTAL UTILITY                | 3,361,901           | 3,327,547           | 3,327,547           | 3,506,005           | 3,523,428           |
| 710.30                | INTEREST-TEXPOOL             | 755                 | 925                 | 925                 | 276                 | 286                 |
| 720.00                | INSURANCE PROCEEDS           | 309                 | 0                   | 0                   | 0                   | 0                   |
| 730.00                | GRANT RECEIPTS               | 0                   | 0                   | 0                   | 6,461               | 0                   |
| 790.00                | MISC OTHER REVENUE           | 126                 | 100                 | 100                 | 100                 | 100                 |
| 790.60                | GAIN/LOSS ON FIXED ASSETS    | 16,678              | 0                   | 0                   | 0                   | 0                   |
| 790.61                | SALE OF NON CAPITAL ASSETS   | 0                   | 1,500               | 1,500               | 458                 | 0                   |
|                       | TOTAL MISC                   | 17,868              | 2,525               | 2,525               | 7,295               | 386                 |
| <b>TOTAL REVENUES</b> |                              | <b>\$ 3,379,769</b> | <b>\$ 3,330,072</b> | <b>\$ 3,330,072</b> | <b>\$ 4,943,300</b> | <b>\$ 3,523,814</b> |

\* REVISED ANNUAL ESTIMATE

**SANITATION FUND EXPENDITURES BY DEPARTMENT**

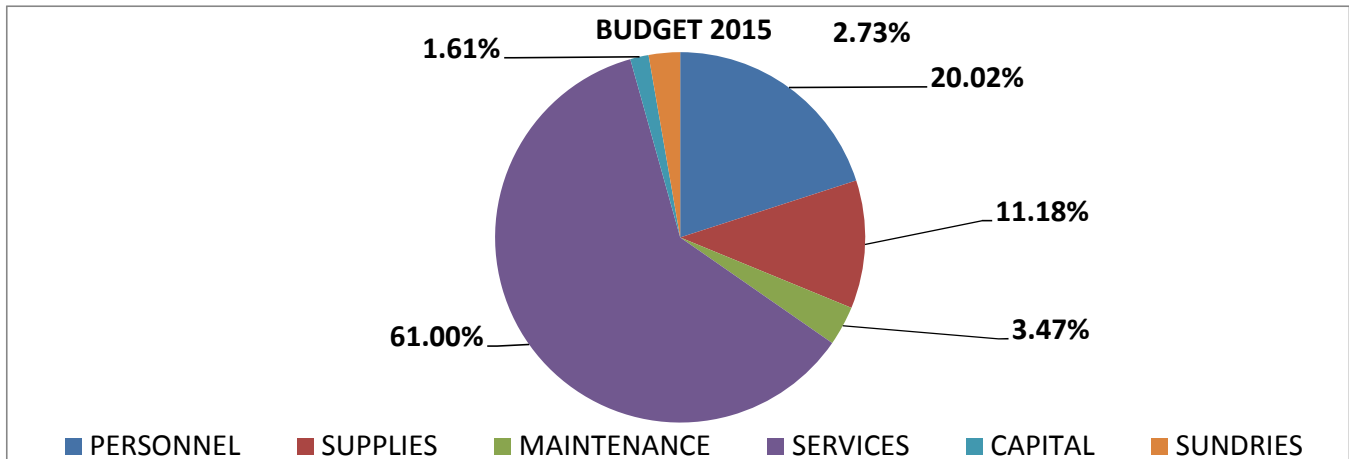
| DEPARTMENT                 | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                            |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 042 TRANSFER STATION       | \$ 760,762          | \$ 801,666          | \$ 801,666          | \$ 815,653          | \$ 734,276          |
| 043 COLLECTION STATION     | 441,980             | 387,678             | 387,678             | 393,035             | 401,392             |
| 140 RECYCLING              | 221,358             | 181,135             | 181,135             | 230,552             | 170,852             |
| 142 RESIDENTIAL COLLECTION | 1,582,327           | 1,568,686           | 1,568,686           | 1,566,168           | 1,591,549           |
| 100 NON-DEPT DIRECT        | 61,681              | 62,254              | 62,254              | 62,138              | 62,759              |
| 110 NON-DEPT MISC          | 6,383               | 8,000               | 8,000               | 9,496               | 9,700               |
| <b>TOTAL</b>               | <b>\$ 3,074,491</b> | <b>\$ 3,009,419</b> | <b>\$ 3,009,419</b> | <b>\$ 3,077,042</b> | <b>\$ 2,970,528</b> |

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

| DEPARTMENT                 | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|----------------------------|----------------|------------------|-----------------|--------------|----------------|
|                            |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 042 TRANSFER STATION       | 5.15%          | 5.38%            | 5.38%           | 7.22%        | -9.98%         |
| 043 COLLECTION STATION     | -60.47%        | -12.29%          | -12.29%         | -11.07%      | 2.13%          |
| 140 RECYCLING              | -80.20%        | -18.17%          | -18.17%         | 4.15%        | -25.89%        |
| 142 RESIDENTIAL COLLECTION | 41.52%         | -0.86%           | -0.86%          | -1.02%       | 1.62%          |
| 100 NON-DEPT DIRECT        | -95.56%        | 0.93%            | 0.93%           | 0.74%        | 1.00%          |
| 110 NON-DEPT MISC          | -94.57%        | 25.33%           | 25.33%          | 48.77%       | 2.15%          |
| <b>TOTAL</b>               | <b>-8.13%</b>  | <b>-2.12%</b>    | <b>-2.12%</b>   | <b>0.08%</b> | <b>-3.46%</b>  |

**SANITATION FUND EXPENDITURES BY CATEGORY**

| CATEGORY                  | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                           |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| PERSONNEL                 | \$ 551,240          | \$ 569,611          | \$ 569,611          | \$ 564,558          | \$ 594,717          |
| SUPPLIES                  | 328,124             | 342,575             | 342,575             | 347,214             | 332,075             |
| MAINTENANCE               | 129,858             | 82,750              | 82,750              | 103,004             | 103,000             |
| SERVICES                  | 1,816,303           | 1,814,099           | 1,814,099           | 1,811,082           | 1,811,914           |
| CAPITAL                   | 175,744             | 121,049             | 121,049             | 170,882             | 47,870              |
| SUNDRIES                  | 73,224              | 79,335              | 79,335              | 80,302              | 80,952              |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 3,074,492</b> | <b>\$ 3,009,419</b> | <b>\$ 3,009,419</b> | <b>\$ 3,077,042</b> | <b>\$ 2,970,528</b> |



**TRANSFERS-IN**

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|                                   | <b>ACTUAL</b> | <b>BUDGET</b>   |                | <b>RAE*</b> | <b>BUDGET</b> |
|-----------------------------------|---------------|-----------------|----------------|-------------|---------------|
|                                   | <b>2013</b>   | <b>ORIGINAL</b> | <b>AMENDED</b> | <b>2014</b> | <b>2015</b>   |
|                                   |               | <b>2014</b>     | <b>2014</b>    |             |               |
| 650.00 WORKERS' COMPENSATION FUND | \$ 0          | \$ 0            | \$ 0           | \$ 0        | \$ 27,600     |
| TOTAL TRANSFERS IN                | 0             | 0               | 0              | 0           | 27,600        |

**TRANSFERS-OUT**

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|                      | <b>ACTUAL</b> | <b>BUDGET</b>   |                | <b>RAE*</b> | <b>BUDGET</b> |
|----------------------|---------------|-----------------|----------------|-------------|---------------|
|                      | <b>2013</b>   | <b>ORIGINAL</b> | <b>AMENDED</b> | <b>2014</b> | <b>2015</b>   |
|                      |               | <b>2014</b>     | <b>2014</b>    |             |               |
| 601.00 GENERAL FUND  | 292,827       | 321,949         | 321,949        | 1,730,227   | 330,795       |
| 602.00 ELECTRIC FUND | 61,458        | 74,053          | 74,053         | 73,305      | 82,253        |
| TOTAL TRANSFERS OUT  | 354,285       | 396,002         | 396,002        | 1,803,532   | 413,048       |

\* REVISED ANNUAL ESTIMATE



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|                            | <b>STAFFING (FTEs)</b> |
|----------------------------|------------------------|
| Sanitation Superintendent  | 0.25                   |
| Transfer Driver            | 2.00                   |
| 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 six trailers. On average, four trips per day are made to the Sunset Landfill, with total loads 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**

| <u>INPUTS</u>                        | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                      |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>                     | \$ 166,038        | \$ 153,584        | \$ 153,584        | \$ 155,558        | \$ 161,982        |
| <b>Supplies</b>                      | 145,266           | 156,300           | 156,300           | 156,075           | 150,650           |
| <b>Maintenance</b>                   | 77,485            | 37,250            | 37,250            | 51,843            | 47,150            |
| <b>Services</b>                      | 368,854           | 381,662           | 381,662           | 380,712           | 370,109           |
| <b>Capital</b>                       | 0                 | 69,750            | 69,750            | 67,170            | 0                 |
| <b>Sundries</b>                      | 3,120             | 3,120             | 3,120             | 4,295             | 4,385             |
| <b>Total</b>                         | <b>\$ 760,762</b> | <b>\$ 801,666</b> | <b>\$ 801,666</b> | <b>\$ 815,653</b> | <b>\$ 734,276</b> |
| <b>DECISION PACKAGES FUNDED</b>      |                   |                   |                   |                   |                   |
| None                                 |                   |                   |                   |                   |                   |
| <b>OUTPUTS</b>                       |                   |                   |                   |                   |                   |
| Tons Hauled to Landfill              | 18,837            | 21,000            | 21,000            | 23,125            | 22,000            |
| Trips to Landfill                    | 924               | 1,020             | 1,020             | 1,164             | 1,100             |
| Average Tons per Load                | 20.38             | 20.58             | 20.58             | 19.88             | 20.00             |
| Disposal Cost per Ton                | \$41.58           | \$33.56           | \$33.56           | \$35.27           | \$33.37           |
| <b>OUTCOMES</b>                      |                   |                   |                   |                   |                   |
| % Change in Transfer Station Revenue | 14.12%            | 13.48%            | 13.48%            | 11.14%            | 10.84%            |

\* REVISED ANNUAL ESTIMATE

**DEPT 042 - TRANSFER STATION DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT                    | DESCRIPTION                    | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                                |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 101.00                  | SALARIES & WAGES               | \$ 110,515        | \$ 103,166        | \$ 103,166        | \$ 104,090        | \$ 105,716        |
| 102.00                  | OVERTIME PAY                   | 10,944            | 5,500             | 5,500             | 8,000             | 8,500             |
| 103.00                  | OASDI/MEDICARE                 | 9,299             | 8,563             | 8,563             | 8,649             | 9,001             |
| 103.02                  | MATCHING RETIREMENT            | 8,294             | 8,989             | 8,989             | 7,265             | 7,704             |
| 105.00                  | LONGEVITY PAY                  | 2,945             | 3,066             | 3,066             | 3,086             | 3,202             |
| 106.00                  | MEDICAL INSURANCE              | 19,936            | 20,336            | 20,336            | 20,857            | 22,522            |
| 106.01                  | LIFE INSURANCE                 | 377               | 365               | 365               | 381               | 375               |
| 106.02                  | LONG TERM DISABILITY           | 150               | 139               | 139               | 144               | 142               |
| 107.00                  | WORKERS' COMPENSATION          | 3,638             | 3,460             | 3,460             | 3,086             | 3,685             |
| 116.00                  | SALARIES/WAGES CONTINGENCY     | 0                 | 0                 | 0                 | 0                 | 1,135             |
| 118.00                  | ACCRUED COMP TIME              | (59)              | 0                 | 0                 | 0                 | 0                 |
| 202.00                  | FUEL                           | 140,147           | 145,000           | 145,000           | 145,000           | 145,000           |
| 203.00                  | TOOLS/SMALL EQUIPMENT          | 496               | 1,200             | 1,200             | 1,200             | 500               |
| 204.00                  | POSTAGE & FREIGHT              | 315               | 250               | 250               | 0                 | 0                 |
| 205.00                  | OFFICE SUPPLIES                | 146               | 150               | 150               | 150               | 150               |
| 206.00                  | EMPLOYEE RELATIONS             | 481               | 400               | 400               | 400               | 400               |
| 207.00                  | REPRODUCTION & PRINTING        | 971               | 800               | 800               | 800               | 800               |
| 208.00                  | CLOTHING/PERS PROTECTIVE EQUIP | 1,407             | 2,200             | 2,200             | 2,200             | 1,600             |
| 210.00                  | BOTANICAL & AGRICULTURAL       | 38                | 100               | 100               | 100               | 100               |
| 211.00                  | CLEANING AND JANITORIAL        | 806               | 400               | 400               | 400               | 400               |
| 212.00                  | COMPUTER EQUIPMENT & SUPPLIES  | 98                | 5,200             | 5,200             | 5,200             | 1,200             |
| 213.00                  | COMMUNICATIONS EQUIPMENT       | 60                | 0                 | 0                 | 0                 | 0                 |
| 221.00                  | SAFETY/FIRST AID SUPPLIES      | 0                 | 200               | 200               | 200               | 100               |
| 250.00                  | OTHER SUPPLIES                 | 302               | 400               | 400               | 425               | 400               |
| 303.00                  | VEHICLES/LARGE EQUIPMENT       | 76,012            | 35,000            | 35,000            | 48,849            | 45,000            |
| 304.00                  | MACHINERY/EQUIPMENT            | 47                | 1,100             | 1,100             | 1,100             | 500               |
| 310.00                  | LAND/GROUNDS                   | 176               | 500               | 500               | 1,044             | 1,000             |
| 312.00                  | BUILDINGS/APPLIANCES           | 370               | 150               | 150               | 350               | 150               |
| 350.00                  | OTHER MAINTENANCE              | 879               | 500               | 500               | 500               | 500               |
| 401.00                  | ELECTRICAL                     | 2,771             | 2,797             | 2,797             | 2,797             | 2,734             |
| 406.60                  | TRNSF STATION/LANDFILL FEE     | 361,028           | 375,000           | 375,000           | 375,000           | 365,000           |
| 408.10                  | RENTALS/LEASES-FLEET           | 2,875             | 2,500             | 2,500             | 1,550             | 1,000             |
| 424.00                  | SERVICE CONTRACTS              | 2,007             | 1,200             | 1,200             | 1,200             | 1,200             |
| 450.00                  | OTHER SERVICES                 | 172               | 165               | 165               | 165               | 175               |
| 702.00                  | BUILDINGS                      | 0                 | 1,750             | 1,750             | 1,750             | 0                 |
| 813.00                  | VEHICLES                       | 0                 | 68,000            | 68,000            | 65,420            | 0                 |
| 901.00                  | LIAB/CASUALTY INSURANCE        | 3,120             | 3,120             | 3,120             | 3,585             | 3,585             |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE      | 0                 | 0                 | 0                 | 500               | 500               |
| 908.10                  | MILEAGE                        | 0                 | 0                 | 0                 | 210               | 300               |
| <b>TOTAL DEPARTMENT</b> |                                | <b>\$ 760,762</b> | <b>\$ 801,666</b> | <b>\$ 801,666</b> | <b>\$ 815,653</b> | <b>\$ 734,276</b> |

\* REVISED ANNUAL ESTIMATE



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**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. In 2014 we have reached a market for selling single-ground wood chips for producing energy. This has assisted in revenue but most importantly allowed us to decrease our supplies heading into the winter months.

**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<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
|   |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>                              | \$ 143,078        | \$ 162,773        | \$ 162,773        | \$ 162,440        | \$ 170,642        |
| <b>Supplies</b>                               | 35,545            | 42,175            | 42,175            | 43,276            | 36,900            |
| <b>Maintenance</b>                            | 31,326            | 27,100            | 27,100            | 30,225            | 32,100            |
| <b>Services</b>                               | 151,929           | 144,980           | 144,980           | 148,307           | 145,890           |
| <b>Capital</b>                                | 78,183            | 5,750             | 5,750             | 5,750             | 12,700            |
| <b>Sundries</b>                               | 1,919             | 4,900             | 4,900             | 3,037             | 3,160             |
| <b>Total</b>                                  | <b>\$ 441,980</b> | <b>\$ 387,678</b> | <b>\$ 387,678</b> | <b>\$ 393,035</b> | <b>\$ 401,392</b> |
| <b>DECISION PACKAGES FUNDED</b>               |                   |                   |                   |                   |                   |
| 815.00 Drainage Pipe & Improvements - Phase I |                   |                   |                   |                   | \$ 12,700         |
| <b>OUTPUTS</b>                                |                   |                   |                   |                   |                   |
| Bags of Mulch Sold                            | 1,201             | 1,500             | 1,500             | 1,900             | 2,200             |
| Tons of Mulch Sold                            | 3,514             | 3,500             | 3,500             | 4,084             | 4,000             |
| Tons of Metal Recycled                        | 164               | 125               | 125               | 119               | 125               |
| Total # of Tickets Processed                  | 50,691            | 45,000            | 45,000            | 46,551            | 46,000            |
| <b>OUTCOMES</b>                               |                   |                   |                   |                   |                   |
| % Change in Collection Station Revenue        | -15.13%           | -18.04%           | -18.04%           | 27.55%            | 26.58%            |

\* REVISED ANNUAL ESTIMATE

**DEPT 043 - COLLECTION STATION DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 94,768      | \$ 109,508       | \$ 109,508      | \$ 109,324   | \$ 112,114     |
| 102.00 | OVERTIME PAY                   | 6,157          | 3,500            | 3,500           | 5,500        | 5,500          |
| 103.00 | OASDI/MEDICARE                 | 7,557          | 8,689            | 8,689           | 8,662        | 9,059          |
| 103.02 | MATCHING RETIREMENT            | 7,365          | 9,235            | 9,235           | 6,814        | 7,833          |
| 105.00 | LONGEVITY PAY                  | 430            | 543              | 543             | 574          | 677            |
| 106.00 | MEDICAL INSURANCE              | 21,782         | 27,190           | 27,190          | 27,841       | 29,961         |
| 106.01 | LIFE INSURANCE                 | 339            | 386              | 386             | 394          | 396            |
| 106.02 | LONG TERM DISABILITY           | 124            | 147              | 147             | 150          | 151            |
| 107.00 | WORKERS' COMPENSATION          | 2,903          | 3,575            | 3,575           | 3,181        | 3,763          |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 1,188          |
| 118.00 | ACCRUED COMP TIME              | 1,653          | 0                | 0               | 0            | 0              |
| 202.00 | FUEL                           | 30,354         | 32,000           | 32,000          | 32,000       | 32,000         |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 303            | 500              | 500             | 500          | 500            |
| 204.00 | POSTAGE                        | 6              | 0                | 0               | 6            | 0              |
| 205.00 | OFFICE SUPPLIES                | 10             | 75               | 75              | 75           | 50             |
| 206.00 | EMPLOYEE RELATIONS             | 287            | 250              | 250             | 250          | 250            |
| 207.00 | REPRODUCTION & PRINTING        | 785            | 800              | 800             | 1,300        | 800            |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 726            | 1,000            | 1,000           | 1,000        | 800            |
| 210.00 | BOTANICAL & AGRICULTURAL       | 38             | 150              | 150             | 150          | 150            |
| 211.00 | CLEANING AND JANITORIAL        | 8              | 100              | 100             | 100          | 100            |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 0              | 5,200            | 5,200           | 5,200        | 150            |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 60             | 0                | 0               | 0            | 0              |
| 221.00 | SAFETY AND FIRST AID           | 0              | 100              | 100             | 100          | 100            |
| 250.00 | OTHER SUPPLIES                 | 2,968          | 2,000            | 2,000           | 2,595        | 2,000          |
| 303.00 | VEHICLES/LARGE EQUIPMENT       | 29,865         | 25,000           | 25,000          | 27,552       | 30,000         |
| 304.00 | MACHINERY/SMALL EQUIPMENT      | 167            | 1,100            | 1,100           | 1,100        | 600            |
| 310.00 | LAND/GROUNDS                   | 133            | 500              | 500             | 1,073        | 1,000          |
| 312.00 | BUILDINGS/APPLIANCES           | 281            | 0                | 0               | 0            | 0              |
| 350.00 | OTHER MAINTENANCE              | 879            | 500              | 500             | 500          | 500            |

**DEPT 043 - COLLECTION STATION DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                  | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                              |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 401.00                  | ELECTRICAL                   | \$ 1,038          | \$ 1,080          | \$ 1,080          | \$ 1,080          | \$ 990            |
| 406.60                  | DISPOSAL FEES                | 130,080           | 125,000           | 125,000           | 130,701           | 130,000           |
| 408.10                  | RENTALS/LEASES-FLEET         | 13,125            | 10,000            | 10,000            | 6,830             | 6,000             |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES | 122               | 500               | 500               | 500               | 0                 |
| 409.10                  | PUBLIC ED/INFORMATION        | 499               | 0                 | 0                 | 700               | 700               |
| 424.00                  | SERVICE CONTRACTS            | 599               | 1,400             | 1,400             | 1,496             | 1,200             |
| 430.00                  | TIRE DISPOSAL                | 0                 | 7,000             | 7,000             | 7,000             | 7,000             |
| 450.00                  | OTHER SERVICES               | 6,466             | 0                 | 0                 | 0                 | 0                 |
| 702.00                  | BUILDINGS                    | 0                 | 1,750             | 1,750             | 1,750             | 0                 |
| 715.00                  | OTHER CAPITAL                | 0                 | 4,000             | 4,000             | 4,000             | 0                 |
| 813.00                  | VEHICLES/LARGE EQUIPMENT     | 78,183            | 0                 | 0                 | 0                 | 0                 |
| 815.00                  | OTHER CAPITAL                | 0                 | 0                 | 0                 | 0                 | 12,700            |
| 901.00                  | LIAB/CASUALTY INSURANCE      | 1,569             | 1,600             | 1,600             | 1,659             | 1,660             |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE    | 350               | 3,300             | 3,300             | 1,378             | 1,500             |
| <b>TOTAL DEPARTMENT</b> |                              | <b>\$ 441,980</b> | <b>\$ 387,678</b> | <b>\$ 387,678</b> | <b>\$ 393,035</b> | <b>\$ 401,392</b> |

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

|                           |             |
|---------------------------|-------------|
| Sanitation Superintendent | 0.25        |
| Recycling Attendant       | 1.00        |
| Maintenance Worker        | 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. Recent expansions have now made the center even more user-friendly by providing customers with a "quick drop" area and an exit to Clinton St.

**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
- > Continue on adding capital improvements to the center which allows for better flow of traffic and helps staff store material out of the way while preparing for shipment.

**DEPT 140 - RECYCLING DEPARTMENT**

| INPUTS             | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                    |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| <b>Personnel</b>   | \$ 100,653        | \$ 105,568        | \$ 105,568        | \$ 96,500         | \$ 108,082        |
| <b>Supplies</b>    | 12,380            | 12,650            | 12,650            | 16,574            | 13,950            |
| <b>Maintenance</b> | 5,250             | 4,900             | 4,900             | 7,225             | 6,000             |
| <b>Services</b>    | 16,218            | 14,607            | 14,607            | 14,443            | 16,820            |
| <b>Capital</b>     | 86,121            | 42,000            | 42,000            | 94,413            | 25,000            |
| <b>Sundries</b>    | 737               | 1,410             | 1,410             | 1,397             | 1,000             |
| <b>Total</b>       | <b>\$ 221,358</b> | <b>\$ 181,135</b> | <b>\$ 181,135</b> | <b>\$ 230,552</b> | <b>\$ 170,852</b> |

**DECISION PACKAGES FUNDED**

|                                 |           |
|---------------------------------|-----------|
| 815.00 Improved Perimeter Fence | \$ 25,000 |
|---------------------------------|-----------|

**OUTPUTS**

|                                   |       |       |       |       |       |
|-----------------------------------|-------|-------|-------|-------|-------|
| Recycled (tons)                   |       |       |       |       |       |
| - Cardboard                       | 676   | 700   | 700   | 714   | 720   |
| - Scrap metal                     | 164   | 125   | 125   | 119   | 125   |
| - Paper                           | 366   | 440   | 440   | 410   | 400   |
| - Glass                           | 169   | 200   | 200   | 196   | 200   |
| - Aluminum                        | 35    | 15    | 15    | 10    | 10    |
| - Plastic                         | 119   | 90    | 90    | 85    | 90    |
| - Batteries (tons) Dry & Wet Cell | 10.25 | 9.00  | 9.00  | 8.00  | 9.00  |
| - Used Cooking Oil (gallons)      | 1,817 | 4,000 | 4,000 | 1,661 | 2,000 |

**OUTCOMES**

|                               |         |         |         |       |       |
|-------------------------------|---------|---------|---------|-------|-------|
| % Change in Recycling Revenue | -24.13% | -24.27% | -24.27% | 7.70% | 5.01% |
|-------------------------------|---------|---------|---------|-------|-------|

\* REVISED ANNUAL ESTIMATE

**DEPT 140 - RECYCLING DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT   | DESCRIPTION                    | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|--------|--------------------------------|----------------|------------------|-----------------|--------------|----------------|
|        |                                |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| 101.00 | SALARIES & WAGES               | \$ 70,401      | \$ 70,960        | \$ 70,960       | \$ 68,384    | \$ 71,681      |
| 102.00 | OVERTIME PAY                   | 763            | 1,825            | 1,825           | 1,825        | 1,825          |
| 103.00 | OASDI/MEDICARE                 | 5,414          | 5,659            | 5,659           | 5,416        | 5,728          |
| 103.02 | MATCHING RETIREMENT            | 5,055          | 6,023            | 6,023           | 4,327        | 4,970          |
| 105.00 | LONGEVITY PAY                  | 1,010          | 1,128            | 1,128           | 1,073        | 1,154          |
| 106.00 | MEDICAL INSURANCE              | 15,574         | 16,922           | 16,922          | 12,877       | 18,846         |
| 106.01 | LIFE INSURANCE                 | 258            | 251              | 251             | 212          | 253            |
| 106.02 | LONG TERM DISABILITY           | 98             | 95               | 95              | 81           | 96             |
| 107.00 | WORKERS' COMPENSATION          | 2,515          | 2,705            | 2,705           | 2,305        | 2,760          |
| 116.00 | SALARIES/WAGES CONTINGENCY     | 0              | 0                | 0               | 0            | 769            |
| 118.00 | ACCRUED COMP TIME              | (434)          | 0                | 0               | 0            | 0              |
| 202.00 | FUEL                           | 5,090          | 5,100            | 5,100           | 6,597        | 6,500          |
| 203.00 | TOOLS/SMALL EQUIPMENT          | 270            | 200              | 200             | 378          | 200            |
| 204.00 | POSTAGE & FREIGHT              | 6              | 0                | 0               | 5            | 0              |
| 205.00 | OFFICE SUPPLIES                | 29             | 500              | 500             | 500          | 150            |
| 206.00 | EMPLOYEE RELATIONS             | 1,030          | 800              | 800             | 1,030        | 1,000          |
| 207.00 | REPRODUCTION & PRINTING        | 29             | 100              | 100             | 125          | 100            |
| 208.00 | CLOTHING/PERS PROTECTIVE EQUIP | 1,173          | 1,000            | 1,000           | 1,414        | 1,500          |
| 210.00 | BOTANICAL & AGRICULTURAL       | 150            | 0                | 0               | 5            | 100            |
| 211.00 | CLEANING AND JANITORIAL        | 287            | 300              | 300             | 300          | 300            |
| 212.00 | COMPUTER EQUIPMENT & SUPPLIES  | 856            | 1,100            | 1,100           | 1,100        | 0              |
| 213.00 | COMMUNICATIONS EQUIPMENT       | 40             | 100              | 100             | 100          | 0              |
| 221.00 | SAFETY/FIRST AID SUPPLIES      | 0              | 50               | 50              | 120          | 100            |
| 223.00 | SMALL APPLIANCES               | 0              | 400              | 400             | 400          | 0              |
| 250.00 | OTHER SUPPLIES                 | 3,420          | 3,000            | 3,000           | 4,500        | 4,000          |
| 303.00 | VEHICLES/LARGE EQUIPMENT       | 1,509          | 2,000            | 2,000           | 2,000        | 2,000          |
| 304.00 | MACHINERY/EQUIPMENT            | 565            | 2,000            | 2,000           | 3,500        | 3,000          |
| 310.00 | LAND/GROUNDS                   | 74             | 500              | 500             | 1,075        | 500            |
| 312.00 | BUILDINGS/APPLIANCES           | 2,984          | 200              | 200             | 450          | 300            |
| 350.00 | OTHER MAINTENANCE              | 117            | 200              | 200             | 200          | 200            |

**DEPT 140 - RECYCLING DEPARTMENT**

**LINE ITEM DETAIL (CONTINUED)**

| ACCT                    | DESCRIPTION                  | ACTUAL<br>2013    | BUDGET            |                   | RAE*<br>2014      | BUDGET<br>2015    |
|-------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         |                              |                   | ORIGINAL<br>2014  | AMENDED<br>2014   |                   |                   |
| 401.00                  | ELECTRICAL                   | \$ 2,618          | \$ 2,857          | \$ 2,857          | \$ 2,857          | \$ 2,610          |
| 405.00                  | WATER                        | 207               | 250               | 250               | 188               | 250               |
| 406.00                  | SEWER                        | 204               | 200               | 200               | 187               | 210               |
| 408.10                  | RENTALS/LEASES-FLEET         | 4,188             | 1,500             | 1,500             | 3,250             | 5,200             |
| 409.00                  | ADVERTISEMENTS/LEGAL NOTICES | 757               | 500               | 500               | 800               | 500               |
| 409.10                  | PUBLIC ED/INFORMATION        | 58                | 150               | 150               | 150               | 150               |
| 422.20                  | CONTAINER SERVICE            | 6,185             | 8,500             | 8,500             | 6,361             | 7,500             |
| 424.00                  | SERVICE CONTRACTS            | 0                 | 400               | 400               | 400               | 400               |
| 450.00                  | OTHER SERVICES               | 2,000             | 250               | 250               | 250               | 0                 |
| 714.00                  | RADIOS/RADAR/VIDEO CAMERAS   | 0                 | 10,000            | 10,000            | 7,626             | 0                 |
| 715.00                  | OTHER CAPITAL                | 30,173            | 12,000            | 12,000            | 12,000            | 0                 |
| 801.00                  | LAND                         | 38,248            | 0                 | 0                 | 0                 | 0                 |
| 802.00                  | BUILDINGS                    | 0                 | 20,000            | 20,000            | 17,937            | 0                 |
| 810.00                  | MACHINERY/EQUIPMENT          | 17,700            | 0                 | 0                 | 56,850            | 0                 |
| 815.00                  | OTHER CAPITAL OUTLAY         | 0                 | 0                 | 0                 | 0                 | 25,000            |
| 901.00                  | LIAB/CASUALTY INSURANCE      | 710               | 710               | 710               | 797               | 750               |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE    | 27                | 500               | 500               | 500               | 250               |
| 908.10                  | MILEAGE                      | 0                 | 200               | 200               | 100               | 0                 |
| <b>TOTAL DEPARTMENT</b> |                              | <b>\$ 221,358</b> | <b>\$ 181,135</b> | <b>\$ 181,135</b> | <b>\$ 230,552</b> | <b>\$ 170,852</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 5,329 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. Drivers also are responsible for an additional Wednesday cardboard route throughout town.

**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<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
|  |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| <b>Personnel</b>                           | \$ 141,470          | \$ 147,686          | \$ 147,686          | \$ 150,060          | \$ 154,011          |
| <b>Supplies</b>                            | 134,932             | 131,450             | 131,450             | 131,289             | 130,575             |
| <b>Maintenance</b>                         | 15,799              | 13,500              | 13,500              | 13,711              | 17,750              |
| <b>Services</b>                            | 1,279,303           | 1,272,850           | 1,272,850           | 1,267,620           | 1,279,095           |
| <b>Capital</b>                             | 7,890               | 0                   | 0                   | 0                   | 6,620               |
| <b>Sundries</b>                            | 2,933               | 3,200               | 3,200               | 3,488               | 3,498               |
| <b>Total</b>                               | <b>\$ 1,582,327</b> | <b>\$ 1,568,686</b> | <b>\$ 1,568,686</b> | <b>\$ 1,566,168</b> | <b>\$ 1,591,549</b> |
| <b>DECISION PACKAGES FUNDED</b>            |                     |                     |                     |                     |                     |
| 810.00 Rear Load Dumpster                  |                     |                     |                     | \$                  | 6,620               |
| <b>OUTPUTS</b>                             |                     |                     |                     |                     |                     |
| Customers Served                           | 5,200               | 5,400               | 5,400               | 5,329               | 5,400               |
| Tons Collected                             | 4,514               | 4,600               | 4,600               | 4,615               | 4,700               |
| <b>OUTCOMES</b>                            |                     |                     |                     |                     |                     |
| % Change in Residential Collection Revenue | 0.22%               | -0.74%              | -0.74%              | -0.33%              | -0.16%              |

\* REVISED ANNUAL ESTIMATE

**DEPT 142 - RESIDENTIAL COLLECTION DEPARTMENT**

**LINE ITEM DETAIL**

| ACCT                    | DESCRIPTION                    | ACTUAL<br>2013      | BUDGET              |                     | RAE*<br>2014        | BUDGET<br>2015      |
|-------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                         |                                |                     | ORIGINAL<br>2014    | AMENDED<br>2014     |                     |                     |
| 101.00                  | SALARIES & WAGES               | \$ 88,275           | \$ 93,666           | \$ 93,666           | \$ 96,046           | \$ 97,434           |
| 102.00                  | OVERTIME PAY                   | 5,691               | 5,500               | 5,500               | 5,500               | 5,500               |
| 103.00                  | OASDI/MEDICARE                 | 7,381               | 8,214               | 8,214               | 8,077               | 8,502               |
| 103.02                  | MATCHING RETIREMENT            | 6,596               | 8,059               | 8,059               | 6,606               | 6,839               |
| 105.00                  | LONGEVITY PAY                  | 1,615               | 1,812               | 1,812               | 1,834               | 2,056               |
| 105.01                  | EDUCATION/MISCELLANEOUS        | 5,954               | 6,023               | 6,023               | 6,000               | 6,023               |
| 106.00                  | MEDICAL INSURANCE              | 20,249              | 20,336              | 20,336              | 22,143              | 22,522              |
| 106.01                  | LIFE INSURANCE                 | 291                 | 332                 | 332                 | 347                 | 345                 |
| 106.02                  | LONG TERM DISABILITY           | 109                 | 126                 | 126                 | 132                 | 131                 |
| 107.00                  | WORKERS' COMPENSATION          | 3,474               | 3,618               | 3,618               | 3,375               | 3,618               |
| 116.00                  | SALARIES/WAGES CONTINGENCY     | 0                   | 0                   | 0                   | 0                   | 1,041               |
| 118.00                  | ACCRUED COMP TIME              | 1,836               | 0                   | 0                   | 0                   | 0                   |
| 202.00                  | FUEL                           | 38,388              | 36,000              | 36,000              | 35,421              | 35,400              |
| 203.00                  | TOOLS/SMALL EQUIPMENT          | 187                 | 200                 | 200                 | 200                 | 200                 |
| 204.00                  | POSTAGE & FREIGHT              | 2                   | 0                   | 0                   | 0                   | 0                   |
| 206.00                  | EMPLOYEE RELATIONS             | 273                 | 400                 | 400                 | 400                 | 400                 |
| 207.00                  | REPRODUCTION & PRINTING        | 0                   | 100                 | 100                 | 0                   | 0                   |
| 208.00                  | CLOTHING/PERS PROTECTIVE EQUIP | 3,695               | 3,000               | 3,000               | 3,133               | 3,200               |
| 210.00                  | BOTANICAL & AGRICULTURAL       | 0                   | 0                   | 0                   | 75                  | 0                   |
| 211.00                  | CLEANING AND JANITORIAL        | 734                 | 500                 | 500                 | 750                 | 1,000               |
| 212.00                  | COMPUTER EQUIPMENT & SUPPLIES  | 280                 | 950                 | 950                 | 950                 | 0                   |
| 219.00                  | GARBAGE BAGS                   | 91,067              | 90,000              | 90,000              | 90,000              | 90,000              |
| 221.00                  | SAFETY/FIRST AID SUPPLIES      | 114                 | 100                 | 100                 | 160                 | 175                 |
| 250.00                  | OTHER SUPPLIES                 | 194                 | 200                 | 200                 | 200                 | 200                 |
| 303.00                  | VEHICLES/LARGE EQUIPMENT       | 14,529              | 13,000              | 13,000              | 13,000              | 17,000              |
| 312.00                  | BUILDINGS/APPLIANCES           | 404                 | 0                   | 0                   | 211                 | 250                 |
| 350.00                  | OTHER MAINTENANCE              | 865                 | 500                 | 500                 | 500                 | 500                 |
| 403.00                  | TELEPHONE                      | 618                 | 650                 | 650                 | 650                 | 650                 |
| 405.00                  | WATER                          | 0                   | 200                 | 200                 | 0                   | 0                   |
| 406.70                  | TRANSFER STATION FEES          | 190,475             | 191,000             | 191,000             | 181,977             | 195,000             |
| 406.80                  | TCW-COMMERCIAL COLLECTION      | 1,018,448           | 1,010,000           | 1,010,000           | 1,013,418           | 1,015,445           |
| 408.10                  | RENTALS/LEASES-FLEET           | 3,400               | 1,000               | 1,000               | 1,575               | 1,000               |
| 422.00                  | CONTRACT LABOR                 | 66,363              | 70,000              | 70,000              | 70,000              | 67,000              |
| 715.00                  | OTHER CAPITAL                  | 7,890               | 0                   | 0                   | 0                   | 0                   |
| 810.00                  | MACHINERY/EQUIPMENT            | 0                   | 0                   | 0                   | 0                   | 6,620               |
| 901.00                  | LIAB/CASUALTY INSURANCE        | 2,933               | 3,000               | 3,000               | 3,288               | 3,298               |
| 908.00                  | SEMINARS/MEMBERSHIP/TRAVE      | 0                   | 200                 | 200                 | 200                 | 200                 |
| <b>TOTAL DEPARTMENT</b> |                                | <b>\$ 1,582,327</b> | <b>\$ 1,568,686</b> | <b>\$ 1,568,686</b> | <b>\$ 1,566,168</b> | <b>\$ 1,591,549</b> |

\* REVISED ANNUAL ESTIMATE



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**DEPT 100 - NON-DEPT DIRECT**

LINE ITEM DETAIL

| ACCT                         | DESCRIPTION            | ACTUAL<br>2013   | BUDGET           |                  | RAE*<br>2014     | BUDGET<br>2015   |
|------------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|
|                              |                        |                  | ORIGINAL<br>2014 | AMENDED<br>2014  |                  |                  |
| 860.11                       | DEBT SERVICE-INTEREST  | \$ 443           | \$ 338           | \$ 338           | \$ 338           | \$ 231           |
| 860.22                       | DEBT SERVICE-PRINCIPAL | 3,107            | 3,211            | 3,211            | 3,211            | 3,319            |
| 904.00                       | GROSS REVENUE TAX      | 58,132           | 58,705           | 58,705           | 58,589           | 59,209           |
| <b>TOTAL NON-DEPT DIRECT</b> |                        | <b>\$ 61,681</b> | <b>\$ 62,254</b> | <b>\$ 62,254</b> | <b>\$ 62,138</b> | <b>\$ 62,759</b> |

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

LINE ITEM DETAIL

| ACCT                       | DESCRIPTION            | ACTUAL<br>2013  | BUDGET           |                 | RAE*<br>2014    | BUDGET<br>2015  |
|----------------------------|------------------------|-----------------|------------------|-----------------|-----------------|-----------------|
|                            |                        |                 | ORIGINAL<br>2014 | AMENDED<br>2014 |                 |                 |
| 903.00                     | UNCOLLECTIBLE ACCOUNTS | \$ 3,388        | \$ 1,300         | \$ 1,300        | \$ 3,096        | \$ 3,100        |
| 906.00                     | INVENTORY ADJUSTMENTS  | 0               | 3,500            | 3,500           | 3,000           | 3,300           |
| 950.00                     | OTHER SUNDRY           | 2,996           | 3,200            | 3,200           | 3,400           | 3,300           |
| <b>TOTAL NON-DEPT MISC</b> |                        | <b>\$ 6,383</b> | <b>\$ 8,000</b>  | <b>\$ 8,000</b> | <b>\$ 9,496</b> | <b>\$ 9,700</b> |

\* REVISED ANNUAL ESTIMATE

## **INTERNAL SERVICE FUNDS OVERVIEW**

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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 \$110,800 of rental income for the upcoming fiscal year. The estimated cost for FY15 is \$70,000 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 FY15 is \$92,300 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 FY15, and a disability policy covering primary lost wages for volunteer firefighters and administrative costs.

### **MEDICAL SELF INSURANCE FUND**

During FY13, the City transitioned from a partially self-funded group medical plan to a fully funded group medical plan. In previous years, the Medical Self Insurance Fund was used to account for employee medical claims and payments to a third party administrator for claims processing and administrative costs. In FY14, this fund was phased out and in FY15, the residual balance will be transferred to the City's General Fund.

**FUND 220 - CENTRAL FLEET FUND SUMMARY**

|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                   |                |                  |                 |              |                |
| RENTAL INCOME                     | \$ 158,390     | \$ 110,100       | \$ 110,100      | \$ 154,300   | \$ 110,800     |
| TOTAL REVENUES                    | 158,390        | 110,100          | 110,100         | 154,300      | 110,800        |
| <b>OTHER SOURCES</b>              |                |                  |                 |              |                |
| TRANSFER-IN GENERAL FUND          | 6,474          | 0                | 0               | 0            | 0              |
| TRANSFER-IN ELECTRIC FUND         | 23,546         | 0                | 0               | 0            | 0              |
| TRANSFER-IN WATER FUND            | 6,716          | 0                | 0               | 0            | 0              |
| TRANSFER-IN SEWER FUND            | 11,864         | 0                | 0               | 0            | 0              |
| TOTAL OTHER SOURCES               | 48,599         | 0                | 0               | 0            | 0              |
| <b>TOTAL OPERATING RESOURCES</b>  | 206,989        | 110,100          | 110,100         | 154,300      | 110,800        |
| <b>EXPENDITURES</b>               |                |                  |                 |              |                |
| OTHER SUPPLIES                    | 208            | 250              | 250             | 100          | 250            |
| MAINTENANCE                       | 12,489         | 10,500           | 10,500          | 13,950       | 14,500         |
| MACHINERY/EQUIPMENT               | 0              | 0                | 34,255          | 31,926       | 0              |
| VEHICLES <sup>1</sup>             | 15,655         | 20,000           | 20,000          | 30,000       | 50,000         |
| LIAB/CASUALTY INSURANCE           | 4,583          | 5,000            | 5,000           | 5,134        | 5,250          |
| DEPRECIATION                      | 11,269         | 0                | 0               | 0            | 0              |
| INVENTORY ADJUSTMENTS             | 161            | 0                | 0               | 0            | 0              |
| <b>TOTAL USES OF OP RESOURCES</b> | 44,365         | 35,750           | 70,005          | 81,110       | 70,000         |
| <b>NET REVENUES</b>               | 162,623        | 74,350           | 40,095          | 73,190       | 40,800         |
| <b>FUND BALANCE</b>               | 162,623        | 236,973          | 202,718         | 235,813      | 276,613        |

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> MINI-EXCAVATOR & TRAVEL VEHICLE



**FUND 500 - WORKERS' COMPENSATION FUND**

|                                   | ACTUAL<br>2013 | BUDGET           |                 | RAE*<br>2014 | BUDGET<br>2015 |
|-----------------------------------|----------------|------------------|-----------------|--------------|----------------|
|                                   |                | ORIGINAL<br>2014 | AMENDED<br>2014 |              |                |
| <b>REVENUES</b>                   |                |                  |                 |              |                |
| INTEREST INCOME                   | \$ 307         | \$ 500           | \$ 500          | \$ 100       | \$ 50          |
| WORKERS' COMP RECEIPTS            | 131,811        | 123,962          | 123,962         | 134,388      | 140,745        |
| TOTAL REVENUES                    | 132,118        | 124,462          | 124,462         | 134,488      | 140,795        |
| <b>TOTAL OPERATING RESOURCES</b>  | 132,118        | 124,462          | 124,462         | 134,488      | 140,795        |
| <b>EXPENDITURES</b>               |                |                  |                 |              |                |
| SAFETY PROGRAM                    | 0              | 6,300            | 6,300           | 0            | 6,300          |
| OTHER SERVICES                    | 718            | 750              | 750             | 1,500        | 1,500          |
| WORKERS' COMP PREMIUM             | 71,562         | 80,000           | 80,000          | 76,083       | 80,000         |
| MEDICAL CLAIMS                    | 460            | 1,700            | 1,700           | 500          | 500            |
| VOLUNTEER BENEFITS                | 3,554          | 4,000            | 4,000           | 3,414        | 4,000          |
| TOTAL EXPENDITURES                | 76,294         | 92,750           | 92,750          | 81,497       | 92,300         |
| <b>OTHER USES</b>                 |                |                  |                 |              |                |
| TRANSFER-OUT GENERAL FUND         | 0              | 0                | 0               | 0            | 190,500        |
| TRANSFER-OUT ELECTRIC FUND        | 0              | 0                | 0               | 0            | 18,700         |
| TRANSFER-OUT GAS FUND             | 0              | 0                | 0               | 0            | 4,600          |
| TRANSFER-OUT WATER FUND           | 0              | 0                | 0               | 0            | 19,800         |
| TRANSFER-OUT SEWER FUND           | 0              | 0                | 0               | 0            | 9,700          |
| TRANSFER-OUT SANITATION FUND      | 0              | 0                | 0               | 0            | 27,600         |
| TOTAL OTHER USES                  | 0              | 0                | 0               | 0            | 270,900        |
| <b>TOTAL USES OF OP RESOURCES</b> | 76,294         | 92,750           | 92,750          | 81,497       | 363,200        |
| <b>NET REVENUES</b>               | 55,825         | 31,712           | 31,712          | 52,991       | (222,405)      |
| <b>FUND BALANCE</b>               | 343,118        | 374,830          | 374,830         | 396,109      | 173,704        |

\* REVISED ANNUAL ESTIMATE

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

|                                   | ACTUAL<br>2013   | BUDGET           |                 | RAE*<br>2014  | BUDGET<br>2015  |
|-----------------------------------|------------------|------------------|-----------------|---------------|-----------------|
|                                   |                  | ORIGINAL<br>2014 | AMENDED<br>2014 |               |                 |
| <b>REVENUES</b>                   |                  |                  |                 |               |                 |
| COBRA ADMINISTRATIVE FEES         | \$ 4             | \$ 0             | \$ 0            | \$ 0          | \$ 0            |
| INS-MEDICAL                       | 528,135          | 0                | 0               | 0             | 0               |
| STOP LOSS REIMBURSEMENT           | 246,307          | 0                | 0               | 0             | 0               |
| MISCELLANEOUS REVENUE             | 0                | 0                | 0               | 492           | 0               |
| <b>TOTAL REVENUES</b>             | <b>774,446</b>   | <b>0</b>         | <b>0</b>        | <b>492</b>    | <b>0</b>        |
| <b>TOTAL OPERATING RESOURCES</b>  | <b>774,446</b>   | <b>0</b>         | <b>0</b>        | <b>492</b>    | <b>0</b>        |
| <b>EXPENDITURES</b>               |                  |                  |                 |               |                 |
| AUDITS/CONSULTANT FEES            | 12,500           | 0                | 0               | 0             | 0               |
| MEDICAL CLAIMS                    | 1,025,708        | 0                | 0               | 0             | 0               |
| MEDICAL INS PREMIUMS              | 97,181           | 0                | 0               | 0             | 0               |
| OTHER SUNDRY                      | (1)              | 0                | 0               | 0             | 0               |
| WELLNESS PROGRAM                  | 16,381           | 0                | 0               | 0             | 0               |
| EMPLOYEE ASSISTANCE PROGRAM       | 7,046            | 0                | 0               | 0             | 0               |
| INCURR-NOT REPORTED CLAIMS        | (118,702)        | 0                | 0               | 0             | 0               |
| <b>TOTAL EXPENDITURES</b>         | <b>1,040,112</b> | <b>0</b>         | <b>0</b>        | <b>0</b>      | <b>0</b>        |
| <b>OTHER USES</b>                 |                  |                  |                 |               |                 |
| TRANSFER-IN GENERAL FUND          | 0                | 0                | 0               | 0             | 88,234          |
| <b>TOTAL OTHER USES</b>           | <b>0</b>         | <b>0</b>         | <b>0</b>        | <b>0</b>      | <b>88,234</b>   |
| <b>TOTAL USES OF OP RESOURCES</b> | <b>1,040,112</b> | <b>0</b>         | <b>0</b>        | <b>0</b>      | <b>88,234</b>   |
| <b>NET REVENUES</b>               | <b>(265,665)</b> | <b>0</b>         | <b>0</b>        | <b>492</b>    | <b>(88,234)</b> |
| <b>FUND BALANCE</b>               | <b>87,743</b>    | <b>87,743</b>    | <b>87,743</b>   | <b>88,234</b> | <b>0</b>        |

\* REVISED ANNUAL ESTIMATE

**ORDINANCE NO. O-14-035**

**AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2014 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 \$0.2890 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 2014.

**SECTION II.**

That there be and is hereby levied for the use of the City of Brenham, for the Tax Year 2014, an ad valorem tax of \$0.2022 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 \$0.4912 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 Ordinance shall become effective as provided by the Charter of the City of Brenham, Texas.

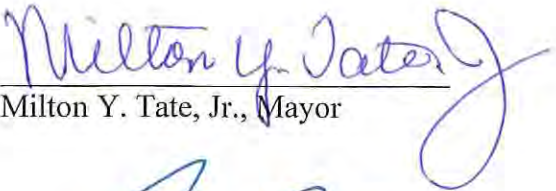
**PASSED AND APPROVED** on its first reading this the 4<sup>th</sup> day of September, 2014.

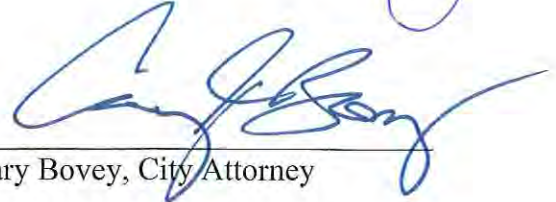
**PASSED AND ADOPTED** on its second reading this the 18<sup>th</sup> day of September, 2014.

**ATTEST:**

  
Jeana Bellinger, City Secretary



  
Milton Y. Tate, Jr., Mayor

  
Cary Bovey, City Attorney

**ORDINANCE NO. O-14-034**

**AN ORDINANCE ADOPTING A BUDGET FOR THE CITY OF BRENHAM, TEXAS FOR THE FISCAL YEAR 2014-15; 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, 2014 through September 30, 2015 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, 2014 through September 30, 2015 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.

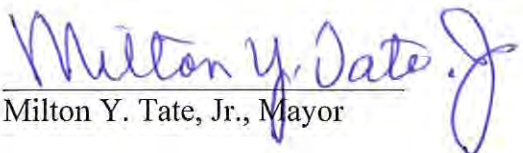
**PASSED AND APPROVED** on its first reading this the 4<sup>th</sup> day of September, 2014.

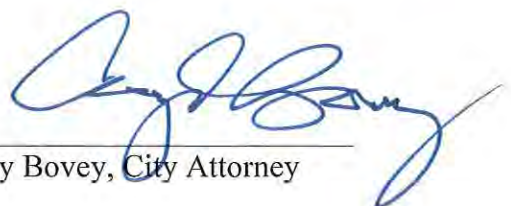
**PASSED AND ADOPTED** on its second reading this the 18<sup>th</sup> day of September, 2014.

**ATTEST:**

  
Jeana Bellinger, City Secretary



  
Milton Y. Tate, Jr., Mayor

  
Cary Bovey, City Attorney

**ESTIMATE OF TAX RATE AND VALUATION  
FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014**

|   |                 |
|---|-----------------|
| Estimated Assessed Valuation of Real and Personal Property for 2014 (a) | \$1,102,575,469 |
| General Fund Percentage of Collection                                   | 98.0%           |
| Debt Service Fund Percentage of Collection                              | 100.0%          |
| a) New Valuations   | \$7,647,731     |

Proposed Property Taxes on 2014 Values for FY14-15 Budget:

|                   | <u>Tax Rate *</u> | <u>Levy Amount</u> | <u>Estimated Collections</u> |
|-------------------|-------------------|--------------------|------------------------------|
| General Fund      | 0.2890            | \$3,186,443        | \$3,122,714                  |
| Debt Service Fund | <u>0.2022</u>     | <u>\$2,229,408</u> | <u>\$2,229,408</u>           |
| Totals            | <u>0.4912</u>     | <u>\$5,415,851</u> | <u>\$5,352,122</u>           |

Certified values 7/25/2014 \* 1 Cent = \$108,960 in Estimated Collections

|                   |                 |                 |
|-------------------|-----------------|-----------------|
| a) New Valuations | \$22,102        | \$21,660        |
|                   | \$15,464        | \$15,464        |
|                   | <u>\$37,566</u> | <u>\$37,124</u> |

**GENERAL FUND TRANSFERS-IN FROM UTILITIES  
FY 2015**

|            | FY15 ALLOCATION % |             |             |             |             |             |             |             | TOTAL     |
|------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|
|            | ADMIN             | COMM SERV   | HR          | MAIN ST     | MAINT       | FINANCE     | PURCH'G     | IT          |           |
|            | DEPT<br>121       | DEPT<br>100 | DEPT<br>123 | DEPT<br>125 | DEPT<br>131 | DEPT<br>133 | DEPT<br>135 | DEPT<br>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%      |           |
| TOTAL      | 84.42%            | 84.42%      | 84.42%      | 32.18%      | 83.46%      | 76.31%      | 81.31%      | 76.01%      |           |
| MONTHLY \$ | 1,107,912         | 149,823     | 192,625     | 141,688     | 705,121     | 976,418     | 270,869     | 612,204     | 4,156,660 |
| ELECTRIC   | 599,440           | 81,062      | 104,221     | 29,249      | 302,660     | 504,460     | 123,369     | 125,551     | 1,870,012 |
| GAS        | 90,755            | 12,273      | 15,779      | 4,417       | 77,218      | 65,030      | 26,176      | 91,807      | 383,455   |
| WATER      | 83,971            | 11,355      | 14,599      | 4,087       | 71,446      | 60,169      | 24,219      | 84,944      | 354,791   |
| SEWER      | 82,888            | 11,209      | 14,411      | 4,034       | 70,524      | 59,393      | 23,907      | 83,849      | 350,215   |
| SANITATION | 78,292            | 10,587      | 13,612      | 3,810       | 66,613      | 56,100      | 22,581      | 79,199      | 330,795   |
| TOTAL      | 935,346           | 126,487     | 162,622     | 45,597      | 588,461     | 745,152     | 220,252     | 465,351     | 3,289,267 |

**MONTHLY SHARED COST ALLOCATION  
FY 2015**

|            | FY15 ALLOCATION %        |                  | TOTAL     |
|------------|--------------------------|------------------|-----------|
|            | UTILITY CUSTOMER SERVICE | PUBLIC UTILITIES |           |
|            | DEPT 132                 | DEPT 160         |           |
| GAS        | 13.34%                   | 11.86%           |           |
| WATER      | 20.23%                   | 7.49%            |           |
| SEWER      | 20.12%                   | 7.45%            |           |
| SANITATION | 5.58%                    | 5.72%            |           |
| TOTAL      | 59.27%                   | 32.52%           |           |
| MONTHLY \$ | 489,056                  | 961,189          | 1,450,245 |
| GAS        | 65,255                   | 113,994          | 179,249   |
| WATER      | 98,912                   | 71,986           | 170,899   |
| SEWER      | 98,400                   | 71,614           | 170,014   |
| SANITATION | 27,313                   | 54,940           | 82,253    |
| TOTAL      | 289,880                  | 312,534          | 602,414   |

**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> |
|--------------------|--------------------|-------------------|--------------------------|------------------------|------------------|--------------------------|------------------------------|
| 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                      |
| 2015               | 588,614,227        | 359,317,477       | 356,131,045              | 1,304,062,749          | 201,487,280      | 1,102,575,469            | 0.49120                      |

(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 |
| 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 | 1.44450                     | 0.05130 | 0.43350    | 2.43560                 | 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                 |
| 2015        | 0.28900  | 0.20220      | 0.49120 | 1.13500                     | 0.05840 | 0.52110    | 2.20570                 | 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          |                      |                      |                      |                      |                      |                      |                     |                     |                     |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
|   | 2015 BUDGET          | 2014 RAE             | 2013                 | 2012                 | 2011                 | 2010                 | 2009                 | 2008                | 2007                | 2006                |
| Taxable assessed valuations   | \$ 1,102,575,469     | \$ 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      |
| 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  | 0.28900              | 0.35790              | 0.34200              | 0.34200              | 0.34200              | 0.34200              | 0.34200              | 0.32450             | 0.31650             | 0.31650             |
| Debt limit per \$100 valuation  | 1.36100              | 1.29210              | 1.30800              | 1.30800              | 1.30800              | 1.30800              | 1.30800              | 1.32550             | 1.33350             | 1.33350             |
| Debt limit  | 15,006,052           | 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           |
| Total net debt applicable to limit                                      | 2,889,809            | 2,539,771            | 2,714,493            | 2,632,301            | 2,611,307            | 2,107,581            | 2,219,350            | 2,046,971           | 1,980,831           | 1,754,883           |
| Legal debt margin   | <u>\$ 12,116,243</u> | <u>\$ 11,422,252</u> | <u>\$ 10,751,106</u> | <u>\$ 10,413,196</u> | <u>\$ 10,153,720</u> | <u>\$ 10,747,141</u> | <u>\$ 10,151,864</u> | <u>\$ 9,615,015</u> | <u>\$ 8,649,255</u> | <u>\$ 8,146,061</u> |
| Total net debt applicable to the limit<br>as a percentage of debt limit | 19.26%               | 18.19%               | 20.16%               | 20.18%               | 20.46%               | 16.40%               | 17.94%               | 17.55%              | 18.63%              | 17.72%              |

**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> |
|--------------------|-----------------------|--|---------------------------------------|------------------------------|
| 2004               | 14,407                | 443,981                                  | 30,817                                | 5.2                          |
| 2005               | 14,484                | 472,975                                  | 32,655                                | 4.6                          |
| 2006               | 14,614                | 496,175                                  | 33,952                                | 4.4                          |
| 2007               | 14,873                | 534,327                                  | 35,926                                | 3.8                          |
| 2008               | 15,049                | 606,219                                  | 40,283                                | 3.8                          |
| 2009               | 15,270                | 590,323                                  | 38,659                                | 5.3                          |
| 2010               | 15,716                | 641,669                                  | 40,829                                | 5.9                          |
| 2011               | 16,045                | 718,752                                  | 44,796                                | 6.0                          |
| 2012               | 15,977                | 743,202                                  | 46,517                                | 4.8                          |
| 2013               | 16,101                | 777,318                                  | 48,278                                | 4.9                          |

(1) Population data for 2004 to 2009 and 2011 to 2013 are projections provided by the Population Division of the U.S. Census Bureau. The results of the 2010 Census supply the data for 2010.

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

(3) Data for Washington County comes from the Bureau of Economic Analysis. Year 2013 is an estimate 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 2013 are for Washington County.

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

| 2013                                |              |                                     | 2004                   |              |                                     |
|-------------------------------------|--------------|-------------------------------------|------------------------|--------------|-------------------------------------|
| Employer (1)                        | Employees    | Percentage of Total City Employment | Employer               | Employees    | Percentage of Total City Employment |
| Brenham State Supported Living Cent | 1,033        | 14.88%                              | Blinn College          | 900          | 14.63%                              |
| Blue Bell Creameries                | 874          | 12.59%                              | Brenham State School   | 880          | 14.31%                              |
| Brenham I.S.D.                      | 732          | 10.54%                              | Blue Bell Creameries   | 786          | 12.78%                              |
| Blinn College                       | 542          | 7.81%                               | Brenham I. S. D.       | 719          | 11.69%                              |
| MIC Group                           | 419          | 6.03%                               | Wal-Mart Supercenter   | 380          | 6.18%                               |
| Valmont                             | 419          | 6.03%                               | Germania Insurance     | 324          | 5.27%                               |
| Wal-Mart Supercenter                | 385          | 5.54%                               | Mount Vernon Mills     | 305          | 4.96%                               |
| City of Brenham                     | 314          | 4.52%                               | Trinity Medical Center | 285          | 4.63%                               |
| Scott & White Hospital              | 292          | 4.21%                               | City of Brenham        | 235          | 3.82%                               |
| Germania Insurance                  | 289          | 4.16%                               | Sealy Mattress Company | 211          | 3.43%                               |
| <b>Total</b>                        | <b>5,299</b> | <b>76.32%</b>                       | <b>Total</b>           | <b>5,025</b> | <b>81.69%</b>                       |
| Employment (2)                      | 6,943        |                                     | Employment             | 6,151        |                                     |

(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, 2014

|   | <b>FISCAL YEAR</b>   |                      |                     |
|---|----------------------|----------------------|---------------------|
|   | <b>2014</b>          | <b>2013</b>          | <b>(DEC)/INC</b>    |
| <b><u>NUMBER OF CUSTOMERS</u></b>                     |                      |                      |                     |
| Residential   | 5,646                | 5,642                | 4                   |
| Commercial  | 1,010                | 1,000                | 10                  |
| Large Commercial                                      | 292                  | 301                  | (9)                 |
| Industrial  | 21                   | 21                   | 0                   |
| Street Lights   | 1,272                | 1,263                | 9                   |
| Security Lights                                       | 179                  | 178                  | 1                   |
| <b>TOTAL</b>  | <b>8,420</b>         | <b>8,405</b>         | <b>15</b>           |
| <b><u>CONSUMPTION (in KWH)</u></b>                    |                      |                      |                     |
| Residential   | 78,361,082           | 75,322,524           | 3,038,558           |
| Commercial  | 16,475,538           | 15,150,052           | 1,325,486           |
| Large Commercial                                      | 63,647,041           | 64,393,979           | (746,938)           |
| Industrial  | 128,179,180          | 124,709,000          | 3,470,180           |
| Street Lights   | 1,465,225            | 1,454,952            | 10,273              |
| Security Lights                                       | 299,040              | 298,608              | 432                 |
| <b>TOTAL</b>  | <b>288,427,106</b>   | <b>281,329,115</b>   | <b>7,097,991</b>    |
| <b><u>SALES (in dollars)</u></b>                      |                      |                      |                     |
| Residential   | \$ 8,325,945         | \$ 7,783,426         | \$ 542,519          |
| Commercial  | 1,778,764            | 1,600,573            | 178,191             |
| Large Commercial                                      | 5,788,208            | 5,632,488            | 155,720             |
| Industrial  | 10,410,691           | 9,518,295            | 892,396             |
| Street Lights   | 104,046              | 98,050               | 5,996               |
| Security Lights                                       | 42,021               | 41,920               | 101                 |
| <b>TOTAL</b>  | <b>\$ 26,449,675</b> | <b>\$ 24,674,752</b> | <b>\$ 1,774,923</b> |
| <b><u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u></b> |                      |                      |                     |
| Residential   | 13,879               | 13,350               | 529                 |
| Commercial  | 16,312               | 15,150               | 1,162               |
| Large Commercial                                      | 217,969              | 213,933              | 4,036               |
| Industrial  | 6,103,770            | 5,938,524            | 165,246             |
| Street Lights   | 1,152                | 1,152                | 0                   |
| Security Lights                                       | 1,671                | 1,678                | (7)                 |
| <b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>       |                      |                      |                     |
| Residential   | \$ 123               | \$ 115               | \$ 8                |
| Commercial  | 147                  | 133                  | 14                  |
| Large Commercial                                      | 1,652                | 1,559                | 93                  |
| Industrial  | 41,312               | 37,771               | 3,541               |
| Street Lights   | 7                    | 6                    | 1                   |
| Security Lights                                       | 20                   | 20                   | 0                   |
| <b>AVERAGE PRICE PER KWH PURCHASED</b>                | <b>0.0718</b>        | <b>0.0632</b>        | <b>0.0086</b>       |
| <b>AVERAGE PRICE PER KWH SOLD</b>                     | <b>0.0917</b>        | <b>0.0877</b>        | <b>0.0040</b>       |
| <b>% LINE LOSS (GAIN)</b>                             | <b>4.74%</b>         | <b>5.12%</b>         | <b>-0.38%</b>       |

**THE GAS SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2014

|   | FISCAL YEAR  |              |            |
|---|--------------|--------------|------------|
|   | 2014         | 2013         | (DEC)/INC  |
| <b><u>NUMBER OF CUSTOMERS</u></b>                     |              |              |            |
| Residential   | 3,815        | 3,808        | 7          |
| Small Commercial                                      | 315          | 310          | 5          |
| Large Commercial                                      | 125          | 128          | (3)        |
| Governmental  | 70           | 69           | 1          |
| Industrial  | 1            | 1            | 0          |
| TOTAL   | 4,326        | 4,316        | 10         |
| <b><u>CONSUMPTION</u></b>                             |              |              |            |
| Residential   | 137,391      | 91,677       | 45,714     |
| Small Commercial                                      | 30,292       | 22,104       | 8,188      |
| Large Commercial                                      | 165,196      | 153,111      | 12,085     |
| Governmental  | 52,724       | 48,692       | 4,032      |
| Industrial  | 88,727       | 87,072       | 1,655      |
| TOTAL   | 474,330      | 402,656      | 71,674     |
| <b><u>SALES (in dollars)</u></b>                      |              |              |            |
| Residential   | \$ 1,496,320 | \$ 965,455   | \$ 530,865 |
| Small Commercial                                      | 264,724      | 176,043      | 88,681     |
| Large Commercial                                      | 1,179,110    | 975,201      | 203,909    |
| Governmental  | 388,039      | 311,526      | 76,513     |
| Industrial  | 573,525      | 508,802      | 64,723     |
| TOTAL   | \$ 3,901,718 | \$ 2,937,027 | \$ 964,691 |
| <b><u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u></b> |              |              |            |
| Residential   | 36           | 24           | 12         |
| Small Commercial                                      | 96           | 71           | 25         |
| Large Commercial                                      | 1,322        | 1,196        | 126        |
| Governmental  | 753          | 706          | 47         |
| Industrial  | 88,727       | 87,072       | 1,655      |
| <b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>       |              |              |            |
| Residential   | \$ 33        | \$ 21        | \$ 12      |
| Small Commercial                                      | 70           | 47           | 23         |
| Large Commercial                                      | 786          | 635          | 151        |
| Governmental  | 462          | 376          | 86         |
| Industrial  | 47,794       | 42,400       | 5,394      |
| <b>AVERAGE PRICE PER MCF PURCHASED</b>                | 4.65         | 3.90         | 0.75       |
| <b>AVERAGE PRICE PER MCF SOLD</b>                     | 8.23         | 7.29         | 0.94       |
| <b>% LINE LOSS (GAIN)</b>                             | 1.36%        | 0.93%        | 0.43%      |

**THE WATER SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2014

|   | <b>FISCAL YEAR</b>  |                     |                     |
|---|---------------------|---------------------|---------------------|
|   | <b>2014</b>         | <b>2013</b>         | <b>(DEC)/INC</b>    |
| <b><u>NUMBER OF CUSTOMERS</u></b>                     |                     |                     |                     |
| Residential   | 5,740               | 5,711               | 29                  |
| Commercial  | 1,068               | 1,077               | (9)                 |
| Meter on Fire Hydrant                                 | 8                   | 9                   | (1)                 |
| Sprinkler   | 582                 | 548                 | 34                  |
| TOTAL   | <u>7,398</u>        | <u>7,345</u>        | <u>53</u>           |
| <b><u>CONSUMPTION (in gallons)</u></b>                |                     |                     |                     |
| Residential   | 352,845,500         | 390,758,300         | (37,912,800)        |
| Commercial  | 284,694,000         | 284,355,500         | 338,500             |
| Meter on Fire Hydrant                                 | 953,100             | 4,793,100           | (3,840,000)         |
| Sprinkler   | 125,052,500         | 167,095,500         | (42,043,000)        |
| TOTAL   | <u>763,545,100</u>  | <u>847,002,400</u>  | <u>(83,457,300)</u> |
| <b><u>SALES (in dollars)</u></b>                      |                     |                     |                     |
| Residential   | \$ 1,937,089        | \$ 2,087,172        | \$ (150,083)        |
| Commercial  | 1,219,951           | 1,218,113           | 1,838               |
| Meter on Fire Hydrant                                 | 7,135               | 35,616              | (28,481)            |
| Sprinkler   | 691,544             | 932,542             | (240,998)           |
| TOTAL   | <u>\$ 3,855,719</u> | <u>\$ 4,273,443</u> | <u>\$ (417,724)</u> |
| <b><u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u></b> |                     |                     |                     |
| Residential (in gallons)                              | 61,471              | 68,422              | (6,951)             |
| Commercial  | 266,567             | 264,026             | 2,541               |
| Meter on Fire Hydrant                                 | 119,138             | 532,567             | (413,429)           |
| Sprinkler   | 214,867             | 304,919             | (90,052)            |
| <b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>       |                     |                     |                     |
| Residential   | \$ 28               | \$ 30               | \$ (2)              |
| Commercial  | 95                  | 94                  | 1                   |
| Meter on Fire Hydrant                                 | 74                  | 330                 | (256)               |
| Sprinkler   | 99                  | 142                 | (43)                |
| <b>AVERAGE PRICE PER 1000 GALLONS PURCHASED</b>       | 0.269               | 0.246               | 0.023               |
| <b>AVERAGE PRICE PER 1000 GALLONS SOLD</b>            | 5.050               | 5.045               | 0.005               |
| <b>% LINE LOSS (GAIN)</b>                             | 10.33% *            | 7.40% *             | 2.93%               |

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

**THE WASTEWATER SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2014

|   | FISCAL YEAR  |              |             |
|---|--------------|--------------|-------------|
|   | 2014         | 2013         | (DEC)/INC   |
| <b><u>NUMBER OF CUSTOMERS</u></b>               |              |              |             |
| Residential                                     | 5,680        | 5,659        | 21          |
| Commercial                                      | 946          | 948          | (2)         |
| Industria                                       | 6            | 6            | 0           |
| Oak Hill Acres Flow Meter                       | 1            | 1            | 0           |
| TOTAL   | 6,633        | 6,614        | 19          |
| <b><u>SALES (in dollars)</u></b>                |              |              |             |
| Residential                                     | \$ 1,814,093 | \$ 1,780,422 | \$ 33,672   |
| Commercial                                      | 1,007,543    | 1,024,414    | (16,871)    |
| Industria                                       | 618,039      | 659,534      | (41,495)    |
| Oak Hill Acres Flow Meter                       | 35,519       | 32,923       | 2,596       |
| TOTAL   | \$ 3,475,195 | \$ 3,497,294 | \$ (22,098) |
| <b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b> |              |              |             |
| Residential                                     | \$ 27        | \$ 26        | \$ 1        |
| Commercial                                      | 89           | 90           | (1)         |
| Industria                                       | 8,584        | 9,160        | (576)       |
| Oak Hill Acres Flow Meter                       | 2,960        | 2,744        | 216         |



**THE SANITATION SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2014

|   | FISCAL YEAR  |              |            |
|---|--------------|--------------|------------|
|   | 2014         | 2013         | (DEC)/INC  |
| <b><u>NUMBER OF CUSTOMERS</u></b>               |              |              |            |
| Residential                                     | 5,325        | 5,309        | 16         |
| Residential - Rural                             | 6            | 7            | (1)        |
| Commercial                                      | 542          | 542          | 0          |
| Dumpster  | 0            | 0            | 0          |
| TOTAL   | 5,873        | 5,858        | 15         |
| <b><u>SALES (in dollars)</u></b>                |              |              |            |
| Residential                                     | \$ 892,430   | \$ 893,260   | \$ (830)   |
| Residential - Rural                             | 1,485        | 1,590        | (105)      |
| Commercial                                      | 946,009      | 952,328      | (6,319)    |
| Dumpster  | 0            | 0            | 0          |
| TOTAL   | \$ 1,839,924 | \$ 1,847,178 | \$ (7,254) |
| <b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b> |              |              |            |
| Residential                                     | \$ 14        | \$ 14        | \$ 0       |
| Residential - Rural                             | 21           | 19           | 2          |
| Commercial                                      | 145          | 146          | (1)        |



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## 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.
2. Department heads may authorize purchases less than \$3,000.

## **FINANCIAL POLICIES**

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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.

**RESOLUTION NUMBER R-07-020**

**A RESOLUTION PROVIDING FOR THE ADOPTION OF PURCHASING PROCEDURES UNDER SECTION 252.002 OF THE LOCAL GOVERNMENT CODE FOR THE CITY OF BRENHAM, TEXAS.**

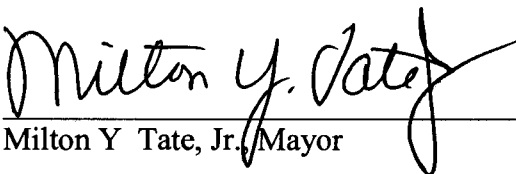
WHEREAS, under and in accordance with the Purchasing Laws of the State of Texas relating to cities and towns, the City of Brenham has the option to elect that Chapter 252 of the Texas Local Government Code supercedes all provisions to the contrary in the City Charter;

WHEREAS, the City Council of the City of Brenham has determined that selecting the purchasing procedures included in the Texas Local Government Code is in the best interests of the citizens of Brenham and promotes the health, safety and welfare of the public;

WHEREAS, the City Council of the City of Brenham hereby elects under Texas Local Government Code Section 252.002 that the Purchasing Laws of the State of Texas relating to cities and towns under Chapter 252 of the Texas Local Government Code supercede all provisions to the contrary in the City Charter;

THEREFORE, be it Resolved by the City Council of the City of Brenham, Texas that the City of Brenham hereby elects under Texas Local Government Code Section 252.002 that the Purchasing Laws of the State of Texas under Chapter 252 of the Texas Local Government Code supercede all provisions to the contrary in the City of Brenham Charter;

RESOLVED on this 6<sup>th</sup> day of September, 2007

  
Milton Y Tate, Jr., Mayor

ATTEST

  
Doris Ann Seilheimer, City Secretary

**RESOLUTION R-12-019**

**A RESOLUTION AUTHORIZING THE CITY MANAGER TO APPROVE AND EXECUTE CERTAIN PURCHASE ORDERS, AGREEMENTS, CONTRACTS AND RELATED DOCUMENTS REGARDING CITY OPERATIONS**

**WHEREAS**, Article IV, Section 2 of the City of Brenham Charter states, in part, that the City Manager shall exercise control and supervision over all departments; and

**WHEREAS**, Article IV, Section 2 of the City of Brenham Charter also states, in part, that the City Manager shall perform such other duties as may be required by resolution of the City Council; and

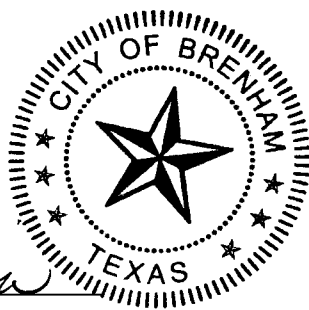
**WHEREAS**, Section 2-3 of the City of Brenham Code of Ordinances further states that the City Manager's duties may include duties prescribed from time to time by the City Council; and

**WHEREAS**, the Brenham City Council finds it in the best interest of City efficiency, and within the purview of the City Manager's powers as outlined above, to authorize the City Manager to approve and execute certain purchase orders, agreements, contracts and other related documents with regard to the routine operations of the City and its departments;

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

The City Manager of the City of Brenham is hereby authorized to execute any purchase orders, agreements, contracts and related documents necessary or appropriate for routine City operations; provided however, the City Manager may not commit City funds in an amount greater than \$50,000.00 without prior City Council approval, nor may the City Manager convey an interest in City-owned real property without prior City Council approval.

**RESOLVED** this 6<sup>th</sup> day of December, 2012.



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

**ATTEST:**

*Jeanne Bellinger*  
Jeanne Bellinger, TRMC  
City Secretary



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## 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**

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### **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**

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### **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
- Provide for investment training for investment officers

#### **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
- Disclose personal business relationships in accordance with policy
- 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 fiscal 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.
- Clear delegation of authority to subordinate staff members.
- Written confirmation for all transactions for investments and wire transfers.
- Review of wire transfer agreements 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 three days after notification of 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**

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### **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 that "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 60 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.
7. Fully insured or collateralized interest bearing or money market account in any bank in Texas.

## 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**

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### **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.

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

## **INVESTMENT POLICY**

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### **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 owned by the City of Brenham as part of its investment portfolio or approve the custodial agreement for 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 and monthly collateral reports 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 or approving 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**

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### **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  |
| City Council Resolution # R-14-022 | October 9, 2014   |

**RESOLUTION NO. R-14-022**

**A RESOLUTION REAUTHORIZING AN INVESTMENT POLICY FOR THE CITY OF BRENHAM**

**WHEREAS**, in the 1987 session the Texas Legislature adopted the Public Funds Investment Act, "the Act", which established guidelines for local government investments; and

**WHEREAS**, the Act requires that a local government adopt a written investment policy; and

**WHEREAS**, the Act requires the governing body of a local government to reauthorize the written investment policy annually; and

**WHEREAS**, the amended policy dated October 9, 2014 complies with the provision of the Act; and

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

**Section 1:** The City of Brenham Investment Policy attached hereto as "Exhibit A" is hereby reauthorized as the investment policy of the City of Brenham effective October 9, 2014.

**Section 2:** This Resolution shall take effect immediately upon its passage.

**APPROVED** on this 9<sup>th</sup> day of October, 2014.



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

**ATTEST:**

*Jeanne Bellinger*  
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Jeanne Bellinger, TRMC  
City Secretary

## ABBREVIATIONS AND ACRONYMS

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|           |   |
|-----------|---|
| 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                      |



### 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

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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

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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

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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.





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