



2015-2016 Adopted Budget



*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:*

**The FY2015-16 proposed budget for the City of Brenham will raise more revenue from total property taxes than last year’s budget by an amount of \$207,149, which is a 3.87 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$75,540.**

**At the September 14, 2015 and September 17, 2015 City Council meetings, a record vote was taken of each member of City Council on the proposed FY15-16 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	Against
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>FY14-15</b>	<b>FY15-16</b>
Property Tax Rate	0.4912	0.4731
Effective Tax Rate	0.5542	0.4632
Effective M&O Rate	0.3090	0.3142
Rollback Tax Rate	0.4921	0.4766
Debt Tax Rate	0.2022	0.1781
Amount of Municipal Debt Obligation:	\$2,229,408	\$2,117,150



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Brenham**

**Texas**

For the Fiscal Year Beginning

**October 1, 2014**

A handwritten signature in cursive script, reading "Jeffrey R. Emmer".

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, 2014. 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, 2015 – September 30, 2016**

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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  
Carolyn D. Miller, CPA ..... Assistant City Manager: Chief Financial Officer  
Lowell Ogle ..... Assistant City Manager: Public Utilities  
Rex Phelps ..... Assistant City Manager: General Government  
Stacy Hardy, CPA ..... Controller  
Kaci Konieczny ..... Budget Manager  
Debbie Gaffey, CPA ..... Utility Compliance Manager  
Ricky Boeker ..... Fire Chief  
Craig Goodman ..... Police Chief  
*Vacant* ..... City Engineer  
Wende Ragonis ..... Director of Community Services  
Dane Rau ..... Director of Public Works  
Erik Smith ..... Development Services Manager

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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 FY2015-16 Budget  
Date: October 1, 2015

I am pleased to submit the City of Brenham Fiscal Year 2016 (FY16) Budget. This budget message provides a narrative concerning economic factors and budget priorities as they impact the budget process. The FY16 Budget takes into consideration the direction and priorities of City Council and management staff, as addressed in prior years' strategic planning sessions and the Council pre-budget retreat held in April.

**PRIMARY REVENUE SOURCES FOR THE GENERAL FUND**

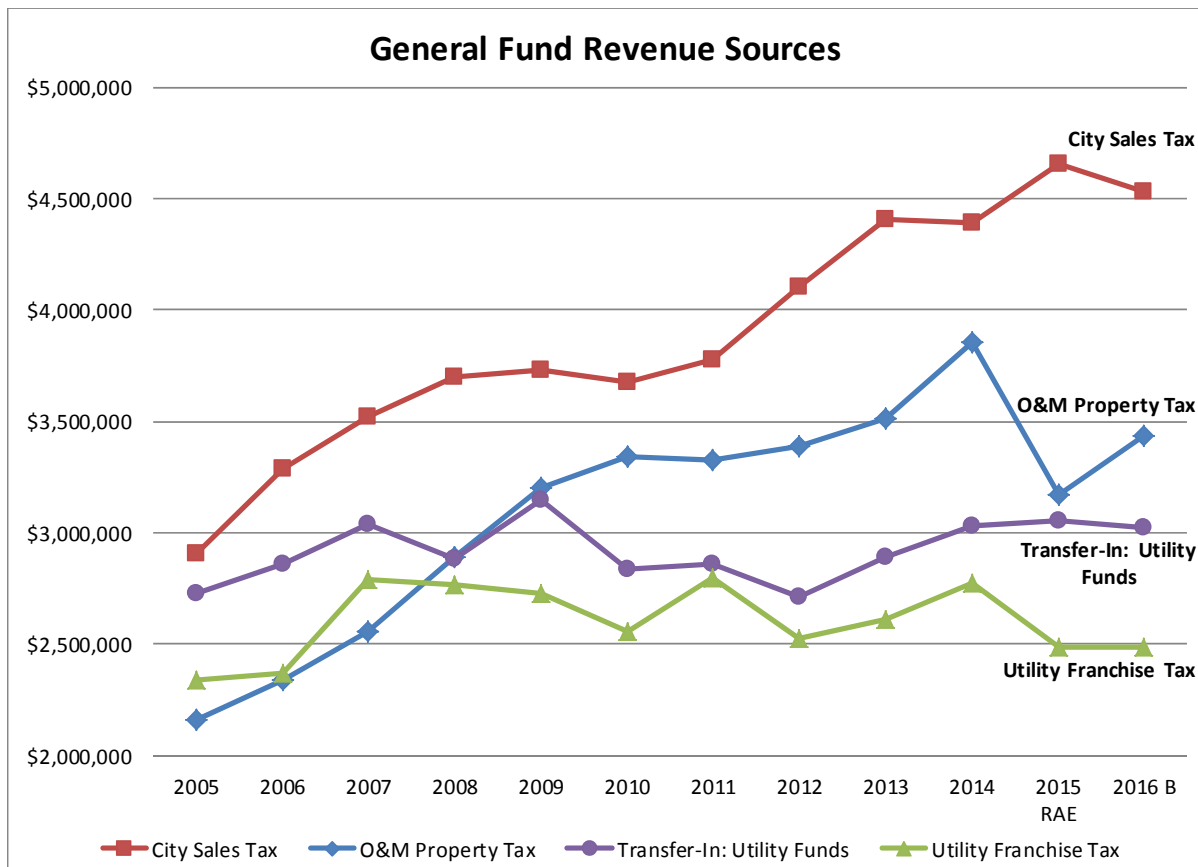
We are projecting FY16 General Fund revenues to be slightly higher than FY15 by about \$400,000 or 2.6%, with additional property taxes and sale of surplus property comprising the majority of the increase. Sales tax revenues are expected to be flat and utility franchise taxes lower with the slow-down of several manufacturing facilities. The primary revenue drivers in the General Fund in the FY16 Budget include:

- Stabilized sales tax – Although FY15 sales tax collections have been on target with budget and higher than the prior year, we are projecting FY16 sales tax revenue to be 1% higher than FY15 budgeted levels. This conservative approach is being taken due to the recent economic downturn in our local economy. Blue Bell Creameries, a major private employer, a top 10 utility customer, and a major tourism partner, announced company-wide layoffs in late April, 2015. No definite start date for resuming operations at the Brenham location has been declared. Three other top 10 employers in the community announced layoffs in recent months as well.
- Growth in property valuations – Based on final certified valuations from the appraisal district a 7.93% growth is projected in property valuations. Projected taxable property valuations have increased to \$1,188,742,237 which is \$87,293,034 above last year's adjusted values of \$1,101,449,203. This increase includes \$16,168,737 in new value.
- Decline in utility franchise tax – Utility franchise taxes paid to the General Fund is based on 7% of actual utility fund revenues. With reduced operations at several manufacturing facilities and no current production at Blue Bell Creameries, we anticipate a reduction in utility revenues from lower consumption. For FY16, a 9.5% overall decrease in franchise tax revenue is projected.

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

- Utility Inter-Fund Transfers – For FY16, \$3,026,904 is budgeted from the City-owned utilities for inter-fund transfers. These transfers are used to offset a portion of shared administrative services performed by General Fund departments for utility operations. Costs from Administration, Finance/Risk Management, Human Resources, Main Street, Engineering Services, Maintenance, Purchasing/Central Warehouse, and Information Technology departments as well as the Community Services grant program are allocated to utility funds. The inter-fund transfers have decreased slightly in FY16.

The following chart shows the four major revenue sources for the General Fund for the past 10 years and the FY16 budget.



**GENERAL FUND BUDGET PRIORITIES**

**1. Prepare a balanced budget with no tax rate increase for FY2015-16**

With the current economic conditions, we are mindful of the impact on our community. A primary budget priority was to prepare a balanced budget without a tax rate increase to mitigate unfavorable financial situations for some of our citizens. Due to several positive factors, including lower debt payments, we will be recommending a \$0.0181 reduction (3.68%) in the tax rate for FY16.

**GENERAL FUND BUDGET PRIORITIES (continued)**

First, the increased property valuations and new values added to the tax rolls generated approximately \$207,149 in net additional tax revenue for the City's General Fund and Debt Service Fund combined. Also, in early 2015 the Pass-Through Toll Revenue & Limited Tax Bonds, Series 2010 were refunded to obtain favorable interest rates over the remaining years. The interest payments on the bonds are shared equally by the City and Washington County, and principal payments are funded by TxDOT based on car count. The interest payments were reduced from \$462,210 in the current fiscal year to \$323,400 in FY16. The tax rate components are shown in the table below.

<u>Property Tax Rate</u>			
	<u>O&amp;M</u>	<u>I&amp;S</u>	<u>Total</u>
Current FY14-15	\$0.2890	\$0.2022	\$0.4912
<b>Proposed Tax Rate FY15-16</b>	<b>\$0.2950</b>	<b>\$0.1781</b>	<b>\$0.4731</b>
Proposed Increase (Decrease)	\$0.0060	(\$0.0241)	(\$0.0181)

<u>Comparison to Effective and Rollback Rate</u>			
<b>Proposed Tax Rate FY15-16</b>	<b>\$0.2950</b>	<b>\$0.1781</b>	<b>\$0.4731</b>
Effective Rate			\$0.4632
Rollback Rate before Sales Tax Adjustment			\$0.5174
Sales Tax Adjustment Rate			(\$0.0408)
Adjusted Rollback Rate			\$0.4766

**2. Set aside a General Fund contingency to protect City operations due to a possible drop in revenues resulting from a prolonged economic downturn**

Without knowing when the economic conditions in our community will rebound, a priority for the FY16 budget was to set aside funds to protect City operations should a drop in sales tax occur. With sales tax being the largest revenue source for the General Fund, and FY16 projected revenue at \$4,528,266, a 5% drop would be \$226,413. We have set aside \$225,000 in a contingency line item in the General Fund for this purpose.

If we do not experience any negative revenue impact, this amount could be used to complete our current capital building projects: Animal Adoption Center and Library renovation/expansion. When the contracts were awarded, each project had a very small construction contingency budget. If unforeseen costs on these projects are minimal, the contingency could be reallocated to the street maintenance and reconstruction program. We should have a clearer picture of the amount available for reallocation by the beginning of the second quarter of 2016 as the building projects are nearing completion.

**GENERAL FUND BUDGET PRIORITIES (continued)**

**3. Provide funding for capital expenditures to preserve the current level of services to the community and citizens.**

The FY16 budget provides \$381,664 in vehicle/equipment replacements requested by our General Fund operating departments. Resources for these expenditures are being allocated from a portion of the FY15 ABNR (Above Budget Net Revenues). FY15 ABNR, our projected budget savings at the end of the year, is available due to higher sales tax revenue, increased municipal court fees and fines and lower personnel costs.

**2016 FUNDED CAPITAL**

131	MAINTENANCE	REPLACE CITY HALL HVAC	\$	45,000
131	MAINTENANCE	1/2 TON TRUCK - REPLACE UNIT #001 (W/TOOL BODY & LIFT GATE)		30,000
131	MAINTENANCE	CITY HALL AIR VOLUME UPGRADES		9,000
141	STREETS	MATERIAL STORAGE FACILITY		25,000
144	PARKS	BUNKER RAKE - REPLACE UNIT #1201		19,500
151	POLICE	3 POLICE UNITS		135,000
152	FIRE	ADDITIONAL FUNDS FOR FIRE DEPT REMODEL		58,164
172	IT	NETWORK SWITCH REPLACEMENT - PHASE II		35,000
172	IT	SERVER BACKUP SYSTEM - PHASE I		25,000
<b>TOTAL FUNDED CAPITAL</b>			<b>\$</b>	<b>381,664</b>

**4. Maintain the 90 day reserve policy and 5 days reserve for Renovations and Replacements**

The City strives to maintain our 90 day reserve policy for the General Fund. 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 balanced budget with no surplus. Details for this calculation are shown in Appendix B.

The FY16 budget has a projected General Fund reserve amount of \$3,818,833 or 107.41 days. To comply with our 90 day reserve policy we would set aside \$3,199,900, and to provide for 5 days of Renovation & Replacements, we would set aside \$177,772. After these designations, the City will have \$441,160 or 12.41 days of undesignated General Fund reserves.

## PERSONNEL BUDGET PRIORITIES

### 1. Perform a careful review of Full Time Equivalents (FTE) and staffing requirements in all areas

With personnel being the largest expenditure for the City, careful review of positions are critical for a balanced approach to budgeting. The FY16 budget was prepared with several reduction-in-force (RIF) actions, modification of full time positions to part time status, and frozen positions (retain FTE position but no salary dollars were budgeted). The following detail information is provided.

#### RIF Actions

- Two Call Taker positions in Public Utilities Administration
- One Wastewater Treatment Plant Operator
- One Library Services Coordinator

#### Modification of Full time to Part time status

- One HR Assistant position changed from FT to PT
- One PT Library Clerk position added to meet service coverage

#### Frozen Positions

- Two Maintenance Worker positions in Street Department
- Assistant Superintendent in Parks Department
- Maintenance Worker position in Wastewater Construction

### 2. Identify changes to fully funded group medical plan to mitigate anticipated double-digit premium increases for the City

The City changed from a partially self-funded group medical plan to a fully funded plan in January 2013, and is completing the third calendar year of participation. Preliminary estimates from TML were indicating a 13% premium rate increase. Knowing that this was not sustainable, the City contracted with Holmes Murphy to provide employee benefit advisory services to recommend plan changes and benefit options.

TML has made changes to the fully-funded pool plan, and with the proposed plan changes by the City, the estimated monthly premium amount was actually reduced by 3.15%. The overall estimated health insurance cost for the City decreased 1% from \$2.31 million in FY15 to \$2.28 million in FY16. Proposed plan changes for the City include:

- Individual deductible increased from \$600 to \$1,200;
- Family deductible increased from \$1,200 to \$2,400;
- Employee share of monthly premium cost for employee only coverage remained the same at \$29.38;
- Began transition to equalize the City contribution for dependent premium cost with a 70/30 split for FY16 (City 70% and employee 30%).

### 3. Continue retiree group medical plan subsidy

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 FY16 budget for six retirees, none with spousal coverage.

**PERSONNEL BUDGET PRIORITIES (continued)**

**4. Cost of Living Adjustment (COLA) for all City employees – Funded 2% 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 \$61,964 and \$29,005 for the combined utility funds.

**5. 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 FY16 budget maintains the compensation plan policies and includes step increases in the General Fund totaling \$52,393 and in Utility Funds totaling \$27,620. Not all employees received a step increase in FY16. Those on the higher steps (8-14) are only eligible every other year. We have 33 of the roughly 200 full-time employees, who are not eligible for a step increase in the FY16 budget.

**6. Defer adding new personnel to the FY16 budget**

Several new positions were requested in the FY16 budget. With the uncertain economic conditions, they were not considered for funding. The deferred positions are noted below.

**DEFERRED PERSONNEL**

152	FIRE	TRAINING CAPTAIN/DEPUTY EMC [\$79,927]	\$	83,327
152	FIRE	APPARATUS OPERATOR (3 POSITIONS) [\$54,292/\$162,876]*		154,157
152	FIRE	APPARATUS OPERATOR (3 POSITIONS) [\$54,292/\$162,876]*		59,146
154	ANIMAL CTL/SHELTER	UPGRADE MAINT. WORKER TO CONTROL OFFICER [\$4,658]		5,194
154	ANIMAL CTL/SHELTER	PART-TIME SHELTER MAINTENANCE WORKER [\$20,735]		17,051
172	IT	IT TECHNICIAN [\$51,555]		55,255
<b>TOTAL DEFERRED PERSONNEL</b>			<b>\$</b>	<b><u><u>374,130</u></u></b>

\*REQUEST CONTINGENT UPON DEBT ISSUANCE FOR FIRE SUBSTATION

**PLAN TO COMPLETE CAPITAL BUILDING PROJECTS FOR NEW ANIMAL ADOPTION CENTER, RENOVATED/EXPANDED LIBRARY FACILITY AND FIRE STATION LIVING QUARTERS REMODEL**

When the contracts were awarded for the new animal adoption center and renovation/expansion of the library, it was estimated that the total shortfall on the two building projects was approximately \$1.2 million. During our Council retreat in April, we discussed several potential capital projects which would be candidates for debt financing, and completion of these capital projects was a top priority. Another priority was to provide funding for the 1978 Fire Station living quarters remodel given its impaired condition. Given the magnitude of the layoffs at Blue Bell Creameries and the uncertainty of when they will resume production, we recommended to the Council in May that it is wise to defer debt financing for any project in the near future.

**PLAN TO COMPLETE CAPITAL BUILDING PROJECTS FOR NEW ANIMAL ADOPTION CENTER, RENOVATED/EXPANDED LIBRARY FACILITY AND FIRE STATION LIVING QUARTERS REMODEL (continued)**

The plan reallocates the \$1.429 million in proceeds from the Chappell Hill land sale from the original use to fund \$900,000 of street reconstruction projects (\$225,000 over four fiscal years), and to utilize the undesignated portion in the General Fund reserves. Instead of issuing debt now to complete the building projects, the plan envisions issuing debt for transportation needs in the next year or two as a part of capital improvements financing that include utility system upgrades.

<b>REALLOCATED FUNDS</b>		PROCEEDS FROM CHAPPELL HILL LAND SALE	<b>\$ 1,429,114</b>
<i><b>ORIGINAL USE:</b></i>			
237	STREETS & DRAINAGE	STREET RECONSTRUCTION YEAR 1	225,000
237	STREETS & DRAINAGE	STREET RECONSTRUCTION YEAR 2	225,000
237	STREETS & DRAINAGE	STREET RECONSTRUCTION YEAR 3	225,000
237	STREETS & DRAINAGE	STREET RECONSTRUCTION YEAR 4	225,000
101	GENERAL FUND	FUND BALANCE	529,114
			<b>\$ 1,429,114</b>
<i><b>REALLOCATED TO:</b></i>			
218	2014 CAPITAL PROJECTS	LIBRARY RENOVATION & EXPANSION	438,000
218	2014 CAPITAL PROJECTS	ANIMAL SHELTER CONSTRUCTION	822,000
236	EQUIPMENT FUND	FIRE STATION REMODEL *see note A below	169,114
			<b>\$ 1,429,114</b>

Note A - Total project cost is \$300,000. This amount is only the remaining balance after 2014 capital projects.

The construction phase has begun for all three projects, and completion is scheduled for early FY16. Details for these capital projects are not included in the transmittal letter, but are shown in the Capital Projects Fund.

**UTILITY BUDGET PRIORITIES**

**1. Maintain competitiveness of all utility rates, particularly electric rates, by growing revenues and controlling costs**

The not-for-profit status of a city government allows for competitive utility rates. The competitiveness of utility rates is used as a tool to assess the internal management of operating costs. In theory, a government service should be privatized or contracted to a third party if a private entity or third party can offer the same level of service at a more competitive rate.

The competitiveness of our water and wastewater rates can be easily gauged using TML surveys.



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

The 2015 TML survey shows that the monthly water bill paid by Brenham customers is lower than the city wide average. For the residential rate class, Brenham is 12 percent lower. For the commercial rate class, Brenham is 28 percent lower. This comparison indicates that the City could raise water rates if needed to cover increasing operating and capital costs and still remain competitive with other cities of similar size.

The monthly wastewater bill for a Brenham residential customer is lower than the city wide average but only by about 4 percent. The monthly wastewater bill for Brenham commercial customer is higher than the average by almost 15 percent. This comparison indicates that the City doesn't have much room, from a competitive aspect, to increase wastewater rates if operating costs and capital costs rise. The operating cost structure of the Wastewater Fund is hampered by the debt service payment on a wastewater plant that was constructed with excess capacity. The excess capacity issue was exacerbated by the closure of Mount Vernon Mills and has become more of a problem with the temporary shutdown of Blue Bell operations and the possibility of a reduction in future wastewater discharges. The wastewater rates reflect the debt that was issued for the plant expansion and it will not be retired for seven (7) more years.

The biggest cost budgeted in the Electric Fund is electricity purchase cost or the amount the City pays LCRA for energy. A great deal of progress has been made over the past year with LCRA is keeping generation costs competitive. In addition, the price for natural gas, a major fuel source for electric generation, has declined. So, in the FY16 Budget, the energy component of our electric rate is lower which produces less revenue for the Electric Fund and thus less franchise fees for the General Fund.

One solution to the lower energy rate is to grow consumption. However, unlike the other utilities, electric service expansion is limited by the defined service area. This makes growth in kwh sales or consumption difficult. For the FY16 Budget, consumption volume has been lowered to reflect production loss of Blue Bell and Stanpac and to a lesser degree Valmont. We are assuming that the Blue Bell main plant will start production in the fall and have limited or reduced consumption in their initial startup.

Consumption impacts the distribution revenue used to cover everything but power purchase costs. With the temporary loss of Blue Bell consumption, distribution revenues are expected to be lower in FY16 and we have had to reduce capital spending in the Electric Fund. The main project removed from revenue funding was the Copper Change-out Project. We would like to look at debt funding this project at the appropriate time and while interest rates are low.

### **2. Increase natural gas revenue growth by marketing to electric users within reach of the City's current pipe delivery system while extending gas mains and services to areas served only by other electric and propane companies**

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

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

not U.S. producers are drawn 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 long-term, looking at the feasibility of non-potable water use for irrigation**

The last drought has been a catalyst to a change in attitude on water conservation across the state. The recent rains have not abated the conservation momentum. Water is 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 turn puts pressure on water distribution systems to reduce water waste.

The last drought has also raised awareness on 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 FY16 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. This is another item we would like to consider debt funding at the appropriate time.

### **4. The budget priority for the Wastewater Fund is financial stability which can only be achieved by controlling costs**

As discussed earlier, the Wastewater Fund is saddled with the debt of the 2002 treatment plant renovation and expansion. The debt payment increased in FY15 and remains 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 production loss from Blue Bell and possible reduction of future wastewater discharges creates more excess plant capacity. We are looking at reducing plant operating costs, such as shutting down blowers. For FY16, shared service department transfer to the General Fund has been reduced to help balance the budget.

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

### **5. An overall priority for the utility operations 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.

## **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, fund the staffing of a local economic development program, and develop several recreational facilities. The BCDC Board approves a budget each year and considers requests from certain General Fund operating departments and the Economic Development Foundation of Brenham. Some highlights are noted below. See the BCDC budget for detailed information.

### **1. Fourth 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 15 years ago. Admissions cover roughly one-third of the operating cost. Up until three years ago, the City's General Fund and the BCDC had equally shared in the \$400,000 annual subsidy. The BCDC sees their role in parks and recreation as the agency to fund capital expenditures and major maintenance, 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) occurring in FY13. For FY16, the BCDC subsidy of the Aquatic Center has been reduced by \$160,000 to \$40,000. This phase-out has provided additional resources for the BCDC to fund City Parks and Recreation capital projects as noted in the next section.

## BCDC BUDGET ITEMS (continued)

### 2. BCDC Approved Funding for General Fund Operating Departments in FY16

Public parks are an economic engine that drives tourism in many communities and that is the case for Brenham and Washington County. 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 (i.e. Hohlt Park and Blue Bell Aquatic Center), the BCDC approved funding in the amount of \$429,625 in FY16 for projects detailed below:

#### BCDC APPROVED FUNDING FOR GENERAL FUND DEPARTMENTS

Aquatics	Aquatic Center-Powder Coat/Epoxy fence (Phase 2 of 3)	\$ 20,000
Aquatics	Aquatic Center Water Play Feature (Replace Mushroom)	70,000
Aquatics	Aquatic Center Water Play Feature (Replace Red Water Spout)	20,000
Aquatics	Aquatic Center Interior Improvements - Phase I	50,000
Parks	Trash Receptacles (Phase 2 of 5)	10,000
Parks	Picnic Tables for Hohlt Park and Jackson St. Park Pavilions	18,125
Parks	Hohlt & Linda Anderson Infield Upgrades (8 fields)	100,000
Parks	Lightning Detection System - Linda Anderson & Fireman's Park	20,000
Parks	Hohlt Park Bleachers - Kenjura Field & Field 4	57,500
Parks	Skate Park Addition	35,000
Comm. Programs	Aquatic Center Web-Based Application-On-Line Registrations	15,000
Comm. Programs	Christmas Stroll	10,000
Comm. Programs	Movies in the Park (1/2 cost)	4,000
<b>Total BCDC</b>		<b><u>\$ 429,625</u></b>

### 3. Funding for new future Brenham Family Park

In FY15, work began on extending Chappell Hill Street from U.S. Highway 290 in order to gain access to the new future Brenham Family Park. The BCDC Board allocated \$657,000 in the FY14 budget as a transfer to the BCDC Capital Projects Fund for infrastructure costs related to paving and drainage improvements for the park. In the FY16 budget, infrastructure work will continue utilizing the remaining FY14 allocated funds for the construction of a creek crossing and an access road into the new park. See BCDC Capital Projects Fund for detail information.

### 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. The EDF has expressed a desire to have a greater emphasis on retail recruitment and development.

## COMMUNITY SERVICES FUNDING

The FY16 Community Services funding allocations are shown below and remain the same as FY15 allocations when amounts were increased by 3% over the previous year. The Council Community Services Sub-Committee received the requests and recommends status quo funding.

### COMMUNITY SERVICES BUDGET APPROVED FUNDING REQUESTS FOR FY2015-16

	<u>FY2014-15</u>	<u>FY2015-16</u>
Boys & Girls Club of Washington County	\$ 30,900	\$ 30,900
Faith Mission - Program	16,480	16,480
Faith Mission - Sanitation	10,000	10,000
Freedom Hill - Sanitation	5,000	5,000
Freedom Hill - Program (Teen Challenge)	7,416	7,416
Hospice Brazos Valley	10,300	10,300
Jobs Partnership of Washington County	750	750
Mission Brenham	927	927
Washington County Health Living Assoc.	41,200	41,200
<b>Total Funding Requests</b>	<b>\$ 122,973</b>	<b>\$ 122,973</b>
 <i>Funding Provided Under Contractual Agreement</i>		
Boys & Girls Club of Washington County - Utilities	\$ 27,000	\$ 27,000
Boys & Girls Club of Washington County - Insurance	1,800	1,800
Boys & Girls Club of Washington County - Contract Mowing	2,000	2,000
Heritage Museum - Utilities	10,000	9,000
Heritage Museum - Insurance	1,050	1,800
<b>Total Contractual Agreements</b>	<b>\$ 41,850</b>	<b>\$ 41,600</b>
<b>GRAND TOTAL</b>	<b>\$ 164,823</b>	<b>\$ 164,573</b>

## HOTEL OCCUPANCY TAX 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 Tax Board provides recommendations for the allocation of projected revenues for programs and organizations, except for City departments. For FY16, the combined hotel occupancy tax (HOT) revenues are projected to be \$597,000 for the City and \$95,000 for the County. The Hotel Occupancy Tax Board funding recommendations are not included in the transmittal letter, but are shown in the HOT Fund budgets.

A portion of HOT funds have been allocated to City of Brenham activities related to parks, recreation, community programs and Main Street which attract out-of-town visitors and generate an economic impact through facilitating successful events. For FY16, the City departmental budget requests total \$114,850 for the projects listed below:

<b>CITY HOTEL OCCUPANCY TAX FUNDING REQUESTS</b>		
Parks	City Parks Operational Support for Sports Tourism	\$ 60,000
Parks	Marketing & Promotion of City Parks as Sports Tourism Destination	9,750
Comm Programs & Marketing	Hot Nights Cool Tunes Concert Series	1,900
Comm Programs & Marketing	Downtown Christmas Stroll	1,300
Comm Programs & Marketing	Antique Carousel Historical Signage	6,400
Main Street	Uptown Wine Swirl Event	1,800
Main Street	Texas Brew Step Event	1,800
Main Street	Promoting Downtown as a Tourism Destination thru Billboard Advertising	21,867
City Contingency		<u>10,033</u>
<b>Total HOT Funding Requests</b>		<b><u>\$ 114,850</u></b>

During the current fiscal year, the Tourism & Promotions Council Sub-Committee was appointed to provide further oversight for City HOT funds and for the City's fund balance reserves which have grown to almost \$400,000. This sub-committee will also be evaluating the request for the City to assume ownership and operation of the Simon Conference Center, working through details of the possible transfer. In its pre-budget workshop, the Council agreed that HOT fund requests from City departments should be allocated by this Council sub-committee rather than the HOT Board.

Another Main Street Program initiative is the **Wayfinding Signage Program** for Brenham and Washington County. The design work has been completed and implementation costs for Phase 1 are \$150,000. This project is eligible for HOT funds and a portion of the \$400,000 in City HOT Fund reserves has been allocated for this purpose.

**DEBT PROJECTS – FOR COUNCIL CONSIDERATION NOT FUNDED IN FY16 BUDGET**

During our Council retreat in April, we discussed several potential capital projects, including utility related projects, which would all be candidates for debt financing. As you may recall, we have roughly \$5.7 million in debt capacity to stay with bank qualified instruments at lower interest rates. As we continue to mention, given our current economic climate, we are not proposing any new debt for Council consideration in the FY16 budget.

The following projects were identified by division directors in the five-year capital plans, are eligible for debt financing, and were discussed at the Council retreat. None are recommended for funding in the FY16 budget.

**DEBT PROJECTS RECAP**

<b>PROJECT</b>	<b>2015 DEBT</b>	<b>2016 DEBT</b>
<b>Available Capacity</b>	<b>\$ 5,700,000</b>	<b>\$ 10,000,000</b>
General – Reimbursement Resolution*	1,260,000	
General – Fire Station Living Quarters Renovation	300,000	
General – Library Furniture & Technology	550,000	
Gas – Second Gate	1,200,000	
Water – AC Pipe Replacement	1,000,000	
Sanitation – Commercial Collection Proposal	1,000,000	
Electric – Copper Change-out		3,300,000
<b>Total Debt Required</b>	<b>\$ 5,310,000</b>	<b>\$ 3,300,000</b>
<b>Bond Issuance Costs &amp; Contingency</b>	<b>390,000</b>	
<b>Capacity Remaining</b>	<b>\$ -</b>	<b>\$ 6,700,000</b>

\*Additional Funding for Animal Shelter (\$822,000) and Library Expansion/ Renovation (\$438,000)

**FINANCIAL OVERVIEW**

The Capital Budget table on the following page summarizes the total capital and non-capital expenditures for all departments in the FY16 Budget. Over \$2.6 million is being allocated from the General Fund, Utility Funds, BCDC, HOT Funds, Central Fleet Fund and Court Technology/Security Fund. Appendix A is prepared as a financial overview for all funds in the FY16 Budget with a comparison between the FY15 and FY16 revenues and expenditures with the dollar amount and percent increase or decrease.

The FY16 Budget includes appropriations of operating resources for 25 funds, and authorizes \$62.8 million in expenditures, net of inter-fund transfers, compared to a budget of \$70.5 million for FY15. The decrease of \$7.7 million is comprised of the following: \$1.2 million in the Donations Fund and

**FINANCIAL OVERVIEW (continued)**

\$1.8 million in the 2014 Capital Projects Fund due to the completion of the library and animal shelter capital projects; \$3.5 million in the Electric Fund due to lower purchase power costs; and \$1.7 million in the Airport Capital Projects Fund due to the completion of the hangar access taxiway joint project with TXDOT. The Medical Self Insurance, Capital Leases, Airport Capital Improvement and Criminal Law Enforcement Funds have no budgeted appropriations for FY16.

**CAPITAL BUDGET**

<u>FUND</u>	<u>DESCRIPTION</u>	<u>DEPT</u>	<u>COST</u>
220 Fleet	Mini Excavator - Replace Unit #132	Fleet	\$ 25,000
	48" Mower - Replace Unit #128	Fleet	7,200
	Compressor - Replace Unit #130	Fleet	5,000
236 Equipment	3 Police Units	Police	135,000
	Wayfinding Signage (HOT Funding)	Main Street	150,000
	Fire Department Remodel	Fire	200,000
	Replace City Hall HVAC	Maintenance	45,000
	1/2 Ton Truck w/ Lift Gate - Replace Unit #001	Maintenance	30,000
	City Hall Air Volume Upgrades	Maintenance	9,000
	Network Switch Replacement (Phase II)	IT	35,000
	Server Backup System (Phase I)	IT	25,000
	Material Storage Facility	Streets	25,000
	Bunker Rake - Replace Unit #1201	Parks	19,500
233 Court Tech	Video Arraignment	Municipal Court	10,000
	Ticket Writer for Fire Marshal	Municipal Court	8,576
	2 Handheld Ticket Writers	Municipal Court	5,965
	Receipt Printer Upgrade	Municipal Court	5,000
	Replace Toughbook	Municipal Court	3,800
	Computer Replacement	Municipal Court	1,800
	2 Credit Card Readers	Municipal Court	1,600
	Laserfiche & Adobe Licenses	Municipal Court	1,050
250 BCDC	Water Play Structure - Replace Mushroom	Aquatics	70,000
	Aquatic Center Interior Improvements (Phase I)	Aquatics	50,000
	Powder Coat/Epoxy Fence (Phase II)	Aquatics	20,000
	Mistical Super Splash Feature - Replace Spout	Aquatics	20,000
	Retrac/Webtrac - Online Registration	Comm. Programs/Mkting	15,000
	Snowzilla & Live Entertainment at Christmas Stroll	Comm. Programs/Mkting	10,000
	Movies in the Park (1/2 total cost)	Comm. Programs/Mkting	4,000
	Field Renovations (Phase II) - 8 Fields	Parks	100,000
	Bleachers - Hohlt Park - Kenjura & Field 4	Parks	57,500
	Skate Park Equipment Addition	Parks	35,000
	Lightning Detection System - Linda Anderson & Fireman's	Parks	20,000
	Picnic Tables (Phase II)-Hohlt & Jackson Pavilions	Parks	18,125
	Trash Receptacles (Phase II)	Parks	10,000
102 Electric	Utility Software App	Utility Customer Service	22,180
	Back Yard Digger and Trailer - Replace Unit	Electric	147,500
	Reconductor Behind HEB	Electric	40,000
	Survey Equipment for City Engineer	Public Utilities	16,500
	SCADA Servers & Mobile License	Public Utilities	10,000



**FINANCIAL OVERVIEW (continued)**

**CAPITAL BUDGET (continued)**

<b>FUND</b>	<b>DESCRIPTION</b>	<b>DEPT</b>	<b>COST</b>
103 Gas	Case 580 Backhoe - Replace Unit #157	Gas	\$ 94,750
	Pickup Truck - Replace Unit #344	Gas	36,000
	Line to BSSLC	Gas	7,500
104 Water	Rehab of Clarifier	Water Treatment	450,000
	Submersible Mixers for Towers (4) and Clearwells (2)	Water Treatment	58,000
	Parking/Driveway Resurfacing	Water Treatment	20,000
	Upgrade Chlorine Scale, Piping, Grading at Lake	Water Treatment	20,000
	Pipe Repair and Painting	Water Treatment	15,000
	Gates and Fencing Addition	Water Treatment	12,000
	Scout RTU Backup for SCADA	Water Treatment	5,000
	Backhoe - Replace Unit #313	Water Construction	100,000
	Water Line Replacements - Windswept	Water Construction	25,000
	Metal Cover for Dirt/Sand	Water Construction	8,000
105 Wastewater	3/4 Ton Pickup Truck - Replace Unit #119	WW Construction	22,000
	1/2 Ton Pickup Truck - Replace Unit #154	WW Construction	16,693
	Bar Screen Replacement	WW Treatment	60,000
106 Sanitation	53' Haul Trailer Addition	Transfer Station	68,000
	Ramp & All-Weather Driveway (1/2 total cost)	Transfer Station	20,000
	Hotsy Steam Cleaner	Transfer Station	10,000
	Ramp & All-Weather Driveway (1/2 total cost)	Collection Station	20,000
	Drainage Pipe Improvements (Phase II)	Collection Station	16,500
	Recycling Bins	Recycling Center	5,000
	8-Bin Recycle Trailer - Replace Unit #14	Recycling Center	25,000
	Residential Garbage Truck - Replace Unit #233	Residential Collection	<u>165,000</u>
<b>TOTAL CAPITAL</b>			<b>\$2,693,739</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, Lowell Ogle and Rex Phelps 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 and their willingness to hold the line on spending.

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: FY16 Budget Summary**

FUND	2015	2016	\$	%	2015	2016	\$	%
	Revenues & Transfers-In	Revenues & Transfers-In	Increase (Decrease)	Increase (Decrease)	Expenditures & Transfers-Out	Expenditures & Transfers-Out	Increase (Decrease)	Increase (Decrease)
101 General	\$ 16,327,265	\$ 16,246,999	\$ (80,266)	-0.49%	\$ 16,327,265	\$ 16,246,999	\$ (80,266)	-0.49%
221 Emergency Mgmt	1,000	1,000	0	0.00%	5,000	5,700	700	14.00%
222 PD Grants	36,270	15,000	(21,270)	-58.64%	36,270	15,000	(21,270)	-58.64%
225 Motorcycle/PD Equip	3,000	3,985	985	32.83%	3,000	3,985	985	32.83%
226 Public Safety Training	3,500	3,800	300	8.57%	3,300	3,300	0	0.00%
232 Donations	454,530	111,500	(343,030)	-75.47%	1,252,739	102,350	(1,150,389)	-91.83%
235 Fire Dept Grants	1,000	1,000	0	0.00%	1,000	1,000	0	0.00%
236 Equipment	585,600	150,000	(435,600)	-74.39%	643,821	673,500	29,679	4.61%
118 Debt	5,551,336	5,437,336	(114,000)	-2.05%	5,737,016	5,623,015	(114,001)	-1.99%
250 BCDC	1,498,103	1,513,154	15,051	1.00%	1,498,103	1,513,154	15,051	1.00%
252 BCDC Capital Projects	0	0	0	N/A	657,000	297,000	(360,000)	-54.79%
109 Hotel/Motel	575,100	597,100	22,000	3.83%	603,252	747,100	143,848	23.85%
110 Hotel/County	90,000	95,000	5,000	5.56%	90,000	95,000	5,000	5.56%
229 Criminal Law	5,020	3,005	(2,015)	-40.14%	0	0	0	N/A
233 Courts Technology	41,500	48,300	6,800	16.39%	36,325	73,900	37,575	103.44%
203 Airport Capital Imprv	1,525,174	0	(1,525,174)	-100.00%	1,694,638	0	(1,694,638)	-100.00%
214 Capital Leases	164,490	0	(164,490)	-100.00%	164,490	0	(164,490)	-100.00%
218 2014 Capital Projects	1,389,726	71,000	(1,318,726)	-94.89%	5,012,000	3,180,845	(1,831,155)	-36.54%
234 Parks Capital Imprv	233,955	343,125	109,170	46.66%	227,955	343,125	115,170	50.52%
237 Streets/Drainage	400	400	0	0.00%	850,609	328,613	(521,996)	-61.37%
290 290 Pass Thru	3,001,200	3,002,400	1,200	0.04%	2,480,000	2,575,000	95,000	3.83%
102 Electric	27,238,755	24,444,037	(2,794,718)	-10.26%	27,910,330	24,440,165	(3,470,165)	-12.43%
103 Gas	3,755,390	2,934,843	(820,547)	-21.85%	3,642,203	2,924,176	(718,027)	-19.71%
104 Water	4,205,421	4,220,874	15,453	0.37%	4,602,912	4,868,766	265,854	5.78%
105 Wastewater	3,701,045	3,435,622	(265,423)	-7.17%	3,719,549	3,439,858	(279,691)	-7.52%
106 Sanitation	2,535,969	2,545,228	9,259	0.37%	2,368,131	2,669,345	301,214	12.72%
220 Central Fleet	110,800	115,000	4,200	3.79%	70,000	63,350	(6,650)	-9.50%
500 Workers' Comp	140,795	223,082	82,287	58.44%	363,200	166,000	(197,200)	-54.30%
600 Medical Ins	0	0	0	N/A	88,234	0	(88,234)	-100.00%
Subtotal	73,176,344	65,562,790	(7,613,554)	-10.40%	80,088,342	70,400,246	(9,688,096)	-12.10%
Less Transfers	(9,593,356)	(7,556,814)	2,036,542	-21.23%	(9,593,356)	(7,556,814)	2,036,542	-21.23%
Total	\$ 63,582,988	\$ 58,005,976	\$ (5,577,012)	-8.77%	\$ 70,494,986	\$ 62,843,432	\$ (7,651,554)	-10.85%

## APPENDIX B: GENERAL FUND 90-DAY RESERVE

### 90-DAY RESERVE CALCULATION

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
TOTAL REVENUES	12,852,207	12,202,043	12,254,543	12,460,394	12,644,661
INTERLOCAL AGREEMENTS	714,318	301,693	301,693	333,187	332,712
<b>TOTAL FOR 90 DAY CALC</b>	13,566,525	12,503,736	12,556,236	12,793,581	12,977,373
<b>CALCULATED 90 DAY RESERVE <sup>1</sup></b>	3,345,171	3,083,113	3,096,058	3,154,582	3,199,900

### DETERMINATION OF EXCESS (DEFICIT) RESERVES

BEGINNING RESERVES 9/30	3,574,960	3,720,802	3,720,802	3,720,802	3,818,833
NET REVENUES	145,841	0	(52,200)	98,031	0
<b>ENDING RESERVES 9/30</b>	3,720,802	3,720,802	3,668,602	3,818,833	3,818,833
LESS 5-DAY R&R <sup>2</sup>	185,843	171,284	172,003	175,255	177,772
<b>RESERVES APPLICABLE TO 90-DAY</b>	3,534,959	3,549,518	3,496,599	3,643,578	3,641,061
<b>CALCULATED 90 DAY RESERVE <sup>1</sup></b>	3,345,171	3,083,113	3,096,058	3,154,582	3,199,900
<b>RESERVES OVER/(BELOW) 90-DAY POLICY</b>	189,789	466,405	400,540	488,997	441,160

\* 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.

**CITY OF BRENHAM  
COMBINED FUND SUMMARY  
FY15-16 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>	\$3,818,833	\$7,702	\$0	\$0	\$768	\$66,832	\$0	\$523,500	\$399,733	\$1,272,047	\$367,519	\$393,998	\$9,036	\$6,979	\$103,276
<b>REVENUES</b>															
AD VALOREM TAX	3,475,654								2,117,150						
SALES TAX	4,528,266									1,509,422					
FRANCHISE TAX	2,486,582														
OTHER TAX	372,000											597,000	95,000		
LICENSES AND PERMITS	94,000														
INTERGOVERNMENTAL (1)	332,712							161,700							
CHARGES FOR SERVICES	295,050														48,300
FINES AND FORFEITURES	835,452														
INTEREST/PENALTY	1,300								16,600	500		100		5	
CONTRIBUTIONS AND DONATIONS		1,000				111,500	1,000								
MISCELLANEOUS REVENUE	556,357		15,000	3,985	3,800					3,232				3,000	
<b>TRANSFERS IN</b>	3,269,626							150,000	3,141,886						
<b>DEBT/LEASE PROCEEDS</b>															
<b>TOTAL OPERATING RESOURCES</b>	\$16,246,999	\$1,000	\$15,000	\$3,985	\$3,800	\$111,500	\$1,000	\$150,000	\$5,437,336	\$1,513,154	\$0	\$597,100	\$95,000	\$3,005	\$48,300
<b>DEPARTMENT EXPENDITURES</b>															
ADMINISTRATION	879,847														
DEVELOPMENT SERVICES	423,526														
HUMAN RESOURCES	205,153														
MAIN STREET	114,125														
ENGINEERING SERVICES	197,636														
MAINTENANCE	714,846														
FINANCE	922,506														
PURCHASING/WAREHOUSE	265,441														
STREETS	1,274,548														
PARKS (1)	1,149,081														
LIBRARY (1)	426,568														
AIRPORT	82,950														
COMM PROGRAMS & MKTING	302,842														
AQUATIC CENTER	796,266														
CITY COMMUNICATIONS (1)	298,013														
POLICE (1)	3,908,195														
FIRE	1,721,321														
ANIMAL SHELTER/CONTROL	347,600														
MUNICIPAL COURT	450,224														
GENERAL GOVERNMENT SERVICES	294,479														
INFORMATION TECHNOLOGY (1)	669,137														
EMERGENCY MANAGEMENT		5,700													
POLICE DEPARTMENT GRANTS			15,000												
MOTORCYCLE/PD EQUIPMENT				3,985											
PUBLIC SAFETY TRAINING					3,300										
DONATIONS						32,350									
FIRE DEPARTMENT GRANTS							1,000								
EQUIPMENT								673,500							
BCDC										476,643					
BCDC CAPITAL PROJECT											297,000				
HOTEL/MOTEL												517,750	95,000		
CRIMINAL LAW ENFORCEMENT															0
COURTS TECHNOLOGY/SECURITY															55,900
AIRPORT															
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															
<b>SUBTOTAL DEPARTMENT</b>	15,444,304	5,700	15,000	3,985	3,300	32,350	1,000	673,500	0	476,643	297,000	517,750	95,000	0	55,900
<b>OTHER EXPENDITURES</b>															
SOURCE COST															
FRANCHISE TAX															
DEBT SERVICE									5,623,015						
NON-DEPT AND MISC	802,695														
<b>SUBTOTAL OTHER</b>	802,695	0	0	0	0	0	0	0	5,623,015	0	0	0	0	0	0
<b>TRANSFERS OUT</b>						70,000				1,036,511		229,350			18,000
<b>TOTAL EXPENDITURES</b>	\$16,246,999	\$5,700	\$15,000	\$3,985	\$3,300	\$102,350	\$1,000	\$673,500	\$5,623,015	\$1,513,154	\$297,000	\$747,100	\$95,000	\$0	\$73,900
<b>CHANGE IN FUND BALANCE</b>	0	(4,700)	0	0	500	9,150	0	(523,500)	(185,679)	0	(297,000)	(150,000)	0	3,005	(25,600)
<b>ENDING FUND BALANCE</b>	\$3,818,833	\$3,002	\$0	\$0	\$1,268	\$75,982	\$0	\$0	\$214,054	\$1,272,047	\$70,519	\$243,998	\$9,036	\$9,984	\$77,676

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

**CITY OF BRENHAM  
COMBINED FUND SUMMARY  
FY15-16 BUDGET**

	CAPITAL PROJECT FUNDS					ENTERPRISE FUNDS					INTERNAL SERVICE FUNDS		TOTAL
	AIRPORT CAPITAL	2014 CAP PROJ	PARKS CAP IMPROV	STREET DRAINAGE	290 PASS THRU	ELECTRIC	GAS	WATER	WASTE-WATER	SANITATION	CENTRAL FLEET	WORKERS' COMP	
<b>BEGINNING BALANCE</b>	\$4,185	\$3,396,174	\$15,041	\$328,213	\$4,398,735	\$5,922,293	\$1,570,731	\$1,890,421	\$392,128	\$962,520	\$307,949	\$149,810	\$26,308,424
<b>REVENUES</b>													
AD VALOREM TAX													5,592,804
SALES TAX													6,037,688
FRANCHISE TAX													2,486,582
OTHER TAX													1,064,000
LICENSES AND PERMITS													94,000
INTERGOVERNMENTAL (1)													494,412
CHARGES FOR SERVICES						23,843,283	2,934,243	4,219,774	3,434,005	2,544,828	115,000	222,982	37,657,465
FINES AND FORFEITURES													835,452
INTEREST/PENALTY		1,000		400	3,002,400	12,477	600	1,100	1,617	400		100	3,038,599
CONTRIBUTIONS AND DONATIONS			6,100										119,600
MISCELLANEOUS REVENUE	0												585,374
<b>TRANSFERS IN</b>		70,000	337,025			588,277							7,556,814
<b>DEBT/LEASE PROCEEDS</b>													0
<b>TOTAL OPERATING RESOURCES</b>	\$0	\$71,000	\$343,125	\$400	\$3,002,400	\$24,444,037	\$2,934,843	\$4,220,874	\$3,435,622	\$2,545,228	\$115,000	\$223,082	\$65,562,790
<b>DEPARTMENT EXPENDITURES</b>													
ADMINISTRATION													879,847
DEVELOPMENT SERVICES													423,526
HUMAN RESOURCES													205,153
MAIN STREET													114,125
ENGINEERING SERVICES													197,636
MAINTENANCE													714,846
FINANCE													922,506
PURCHASING/WAREHOUSE													265,441
STREETS													1,274,548
PARKS (1)													1,149,081
LIBRARY (1)													426,568
AIRPORT													82,950
COMM PROGRAMS & MKTING													302,842
AQUATIC CENTER													796,266
CITY COMMUNICATIONS (1)													298,013
POLICE (1)													3,908,195
FIRE													1,721,321
ANIMAL SHELTER/CONTROL													347,600
MUNICIPAL COURT													450,224
GENERAL GOVERNMENT SERVICES													294,479
INFORMATION TECHNOLOGY (1)													669,137
EMERGENCY MANAGEMENT													5,700
POLICE DEPARTMENT GRANTS													15,000
MOTORCYCLE/PD EQUIPMENT													3,985
PUBLIC SAFETY TRAINING													3,300
DONATIONS													32,350
FIRE DEPARTMENT GRANTS													1,000
EQUIPMENT													673,500
BCDC													476,643
BCDC CAPITAL PROJECT													297,000
HOTEL/MOTEL													612,750
CRIMINAL LAW ENFORCEMENT													0
COURTS TECHNOLOGY/SECURITY													55,900
AIRPORT	0												0
2014 CAPITAL PROJECTS		3,180,845											3,180,845
PARKS SPECIAL REVENUE			343,125										343,125
STREETS AND DRAINAGE				328,613									328,613
US 290 PASS THRU FINANCE					0								0
UTILITY CUSTOMER SERVICE						496,354							496,354
PUBLIC UTILITIES						904,408							904,408
ELECTRIC						2,110,047							2,110,047
GAS							730,719						730,719
WATER TREATMENT								1,792,415					1,792,415
WATER CONSTRUCTION								1,057,528					1,057,528
WASTEWATER CONSTRUCTION									307,889				307,889
WASTEWATER TREATMENT									1,184,104				1,184,104
TRANSFER STATION										843,425			843,425
COLLECTION STATION										424,484			424,484
RECYCLING CENTER										200,205			200,205
RESIDENTIAL COLLECTION										737,248			737,248
CENTRAL FLEET											63,350		63,350
WORKERS' COMPENSATION												166,000	166,000
<b>SUBTOTAL DEPARTMENT</b>	0	3,180,845	343,125	328,613	0	3,510,809	730,719	2,849,943	1,491,993	2,205,362	63,350	166,000	32,492,191
<b>OTHER EXPENDITURES</b>													
SOURCE COST						17,449,025	1,443,399	296,100					19,188,524
FRANCHISE TAX						1,632,510	204,471	286,983	232,362	59,150			2,415,476
DEBT SERVICE						9,564	2,034	818,886	1,344,297	3,550			7,801,346
NON-DEPT AND MISC						107,400	6,000	13,000	9,000	7,800			945,895
<b>SUBTOTAL OTHER</b>	0	0	0	0	0	19,198,499	1,655,904	1,414,969	1,585,659	70,500	0	0	30,351,241
<b>TRANSFERS OUT</b>					2,575,000	1,730,857	537,553	603,854	362,206	393,483			7,556,814
<b>TOTAL EXPENDITURES</b>	\$0	\$3,180,845	\$343,125	\$328,613	\$2,575,000	\$24,440,165	\$2,924,176	\$4,868,766	\$3,439,858	\$2,669,345	\$63,350	\$166,000	\$70,400,246
<b>CHANGE IN FUND BALANCE</b>	0	(3,109,845)	0	(328,213)	427,400	3,872	10,667	(647,892)	(4,236)	(124,117)	51,650	57,082	(4,837,456)
<b>ENDING FUND BALANCE</b>	\$4,185	\$286,329	\$15,041	\$0	\$4,826,135	\$5,926,165	\$1,581,398	\$1,242,529	\$387,892	\$838,403	\$359,599	\$206,892	\$21,470,968

## **READER'S GUIDE**

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The purpose of this reader's guide is to assist users in navigating their way through the FY16 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.



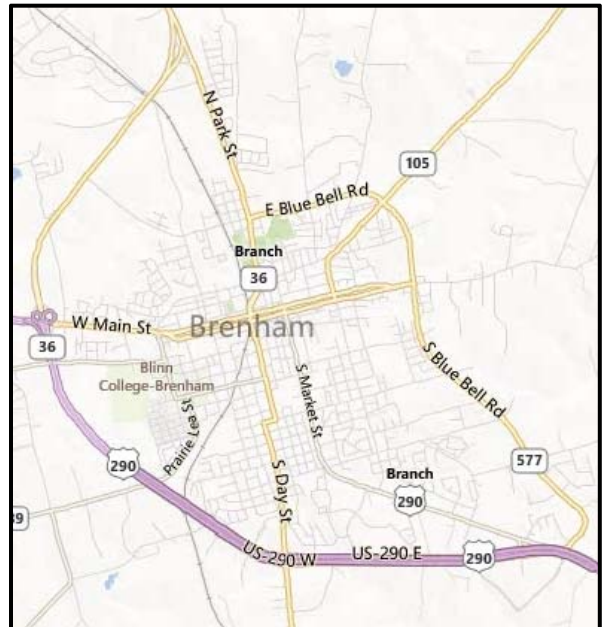
## INFORMATION ON THE CITY OF BRENHAM

### 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.

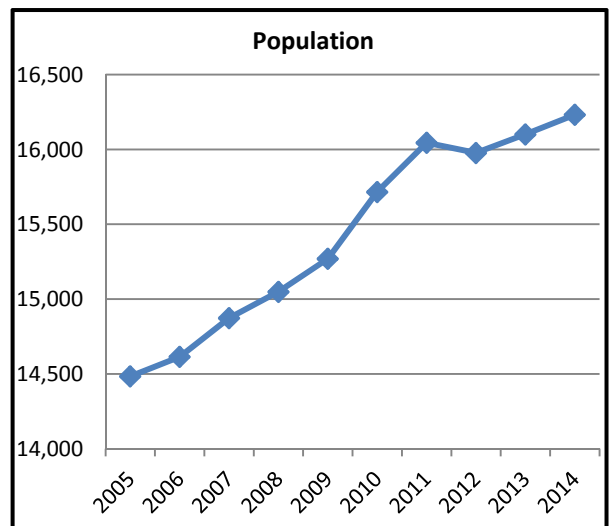
### LOCATION

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 229.76 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.

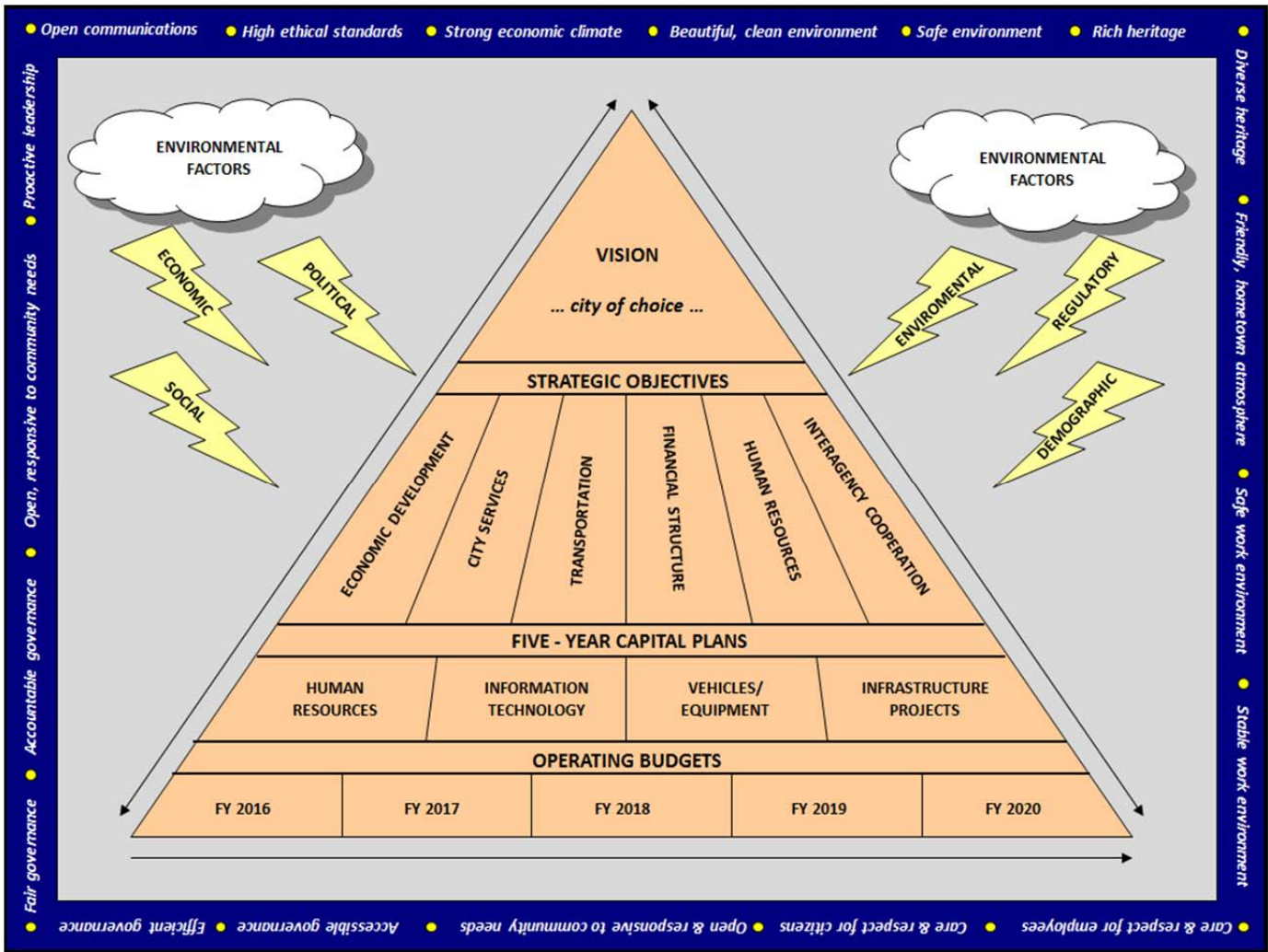
Sports and recreation are popular in Brenham. There are eight City parks, the Blue Bell Aquatic Center, the Brenham Skate Park, the Hasskarl Tennis Center, and the Dr. Bobbie M. Dietrich Memorial Amphitheatre. More than 400 athletic games and 30 tournaments are held at City facilities during a year. Approximately 191 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.



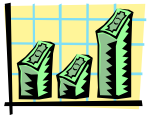
**Economic Development** – The City will develop strategies to attract environmentally safe businesses that ensure and enhance employment opportunities for a wide range of income groups.



**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

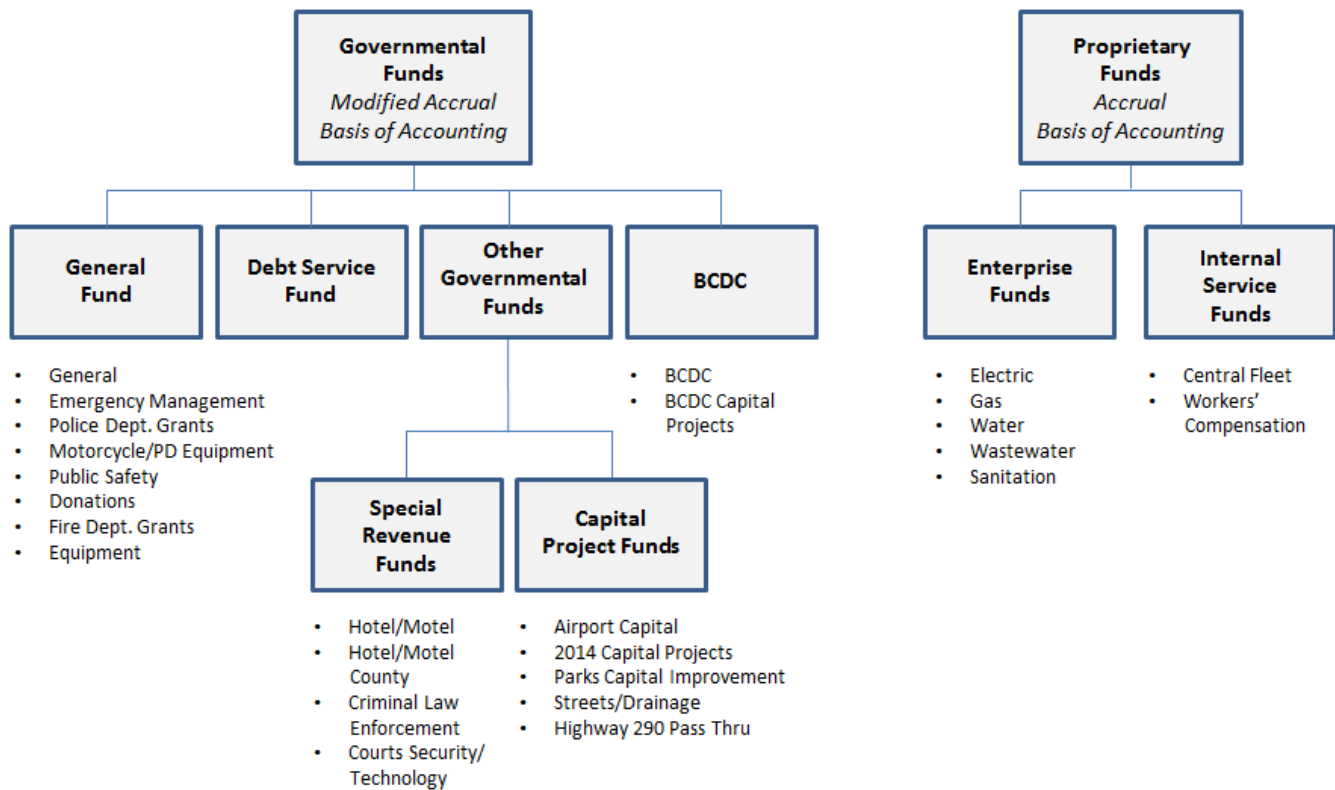
In addition, capital purchases are budgeted in the year of purchase and debt principal is budgeted in the year it is paid. Budget emphasis is on cash transactions and focus is on the net change in working capital.

**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) 2016**

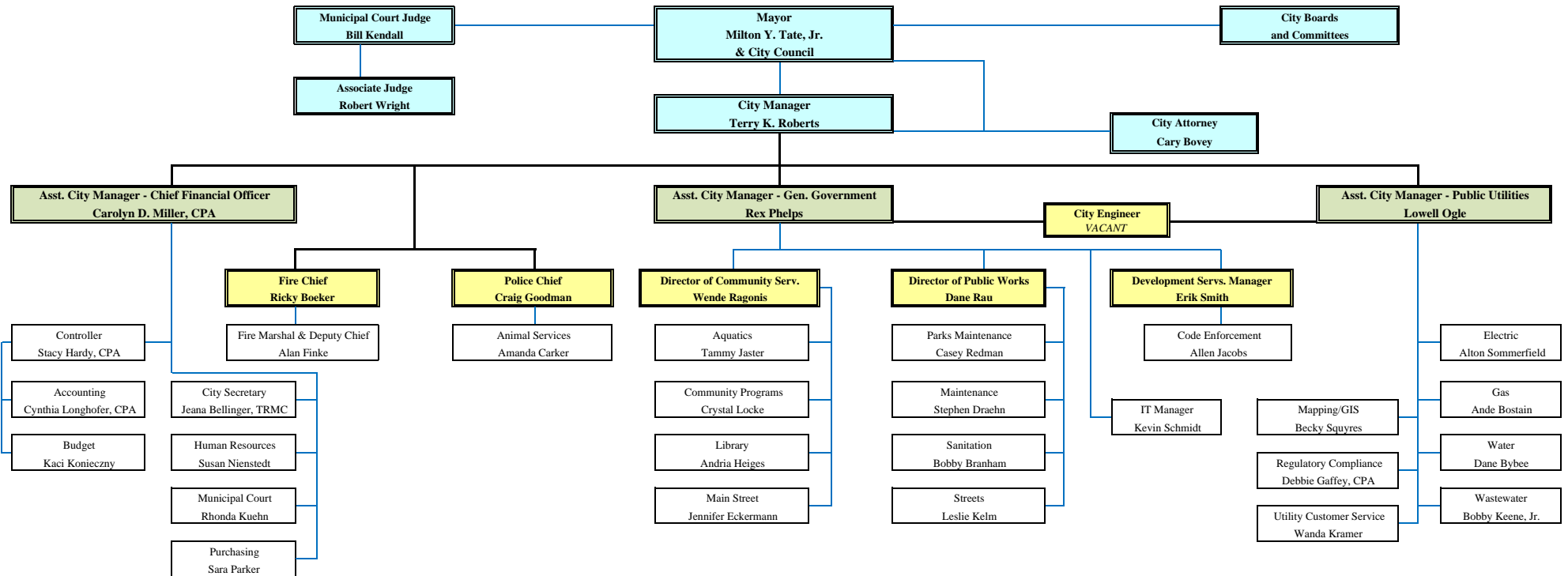
DATE	DAY(S)	DESCRIPTION
<b>FEBRUARY 2015</b>		
2	Mon	Request for 5-Year Capital Plan Update distributed to all departments.
20	Fri	5-Year Capital Plan Update due from all departments.
27	Fri	Completion of First Quarter Review and RAE (3 Months Actual, 9 Months Budget).
<b>MARCH 2015</b>		
02	Mon	Preparation of Personnel Budget and 5-Year Capital Plan Update.
26	Thurs	Management review of 5-Year Capital Plan Update, FY16-FY20.
<b>APRIL 2015</b>		
10	Fri	Personnel Budget model completed by Budget Manager.
17	Fri	RAE spreadsheets distributed to all departments.
20	Mon	Finance prepares 1st round revenue projections for General Fund; Utility Compliance Manager prepares Utility Fund Projections.
24	Fri	RAE due from all departments.
27	Mon	RAE reviewed and input into INCODE by Finance Department.
29	Wed	Budget training manuals completed.
30	Thurs	Department budget training - 2 sessions.
<b>MAY 2015</b>		
1	Fri	Management review of Personnel Budget for FY16.
4	Mon	Personnel Budget input into Incode by Finance Department.
08	Fri	Revenue projections input into Incode by Finance Department.
13	Wed	Completion of 2nd Quarter Review and RAE (6 Months Actual, 6 Months RAE).
22	Fri	Budgets entered into Incode for all Utility Fund departments and General Fund Depts: 121, 122, 123, 125, 131, 133, 135 and 172.
27	Wed	Budgets entered into Incode for all remaining General Fund departments.
<b>JUNE 2015</b>		
01-03	Mon-Wed	Management review of all Utility Fund department budgets.
09-11	Mon-Thurs	Management review of all General Fund department budgets.
24	Wed	Budgets entered into Incode for BCDC, Hotel/Motel, Parks Capital Project and other miscellaneous fund budgets.
25	Thurs	Management review of BCDC, Hotel/Motel, Parks Capital Project and other miscellaneous fund budgets.
26	Fri	Management review of FY16 Proposed Budget financials.
26	Fri	Final review of 5-Year Capital Plans for FY16 Budget inclusion.
<b>JULY 2015</b>		
01-17	Tues-Fri	Incorporation of management reviewed, proposed budget into Budget Book for Council Budget Workshops.
20	Mon	Council budget workshops: Utility and Special Revenue Funds - 8:30 AM.
23	Thurs	Council budget workshops: General Fund - 8:30 AM.
27	Mon	Last day for chief appraiser to certify appraisal roll to each taxing unit. Effective and rollback tax rates calculated.
<b>AUGUST 2015</b>		
06	Thurs	Council meeting: Discuss tax rate; Take Record Vote and Schedule Public Hearings on the proposed tax rate.
07	Fri	Proposed Bbudget filed with City Secretary. Copy also provided at the Library and online at the City's website.
10	Mon	<i>Notice of Proposed Property Tax Rate</i> published in newspaper and City's website, if available, at least seven days before the first public hearing. Publication includes first and second hearing dates.
24	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.
27	Thurs	Council meeting: First public hearing on tax increase.
<b>SEPTEMBER 2015</b>		
03	Thurs	Council meeting: Second public hearing on tax increase.
14	Mon*	Special Council meeting: Public Hearing on the Budget; Ratification of property tax increase in budget. First reading of ordinances to adopt the tax rate and budget. Record vote taken.
17	Thurs	Council meeting: Second reading of ordinances to adopt the tax rate and budget. Record vote taken.
29	Tues	Last day for taxing units to adopt 2015 tax rate; Before Sept. 30 or by the 60th day after the chief appraiser certifies appraisal roll to unit, whichever date is later.

\* Requires special Council meeting.

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

	FY14			FY15			FY16			FY15 VERSUS FY16		
	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL
<b>GENERAL FUND</b>												
ADMINISTRATION	6.00	0.00	6.00	5.90	0.00	5.90	4.50	0.57	5.07	(1.40)	0.57	(0.83)
DEVELOPMENT SVCS	4.50	0.00	4.50	4.50	0.00	4.50	5.50	0.00	5.50	1.00	0.00	1.00
HUMAN RESOURCES	2.00	0.00	2.00	2.00	0.43	2.43	2.00	0.50	2.50	0.00	0.07	0.07
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
ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00	2.00	0.00	2.00
MAINTENANCE	7.50	0.47	7.97	8.00	0.47	8.47	8.00	0.47	8.47	0.00	0.00	0.00
FINANCE	9.00	0.27	9.27	9.00	0.27	9.27	8.00	0.87	8.87	(1.00)	0.60	(0.40)
PURCHASING/WAREHOUSE	3.50	0.94	4.44	3.00	0.47	3.47	3.00	0.47	3.47	0.00	0.00	0.00
STREETS	16.00	0.75	16.75	16.00	0.75	16.75	15.00	0.25	15.25	(1.00)	(0.50)	(1.50)
PARKS	12.25	3.17	15.42	12.25	3.17	15.42	13.50	3.17	16.67	1.25	0.00	1.25
LIBRARY	4.00	1.99	5.99	4.00	1.99	5.99	4.00	2.47	6.47	0.00	0.48	0.48
COMMUNITY PROGRAMS/MARKETING	1.75	0.19	1.94	2.50	0.68	3.18	2.25	0.68	2.93	(0.25)	0.00	(0.25)
AQUATIC CENTER	2.50	12.65	15.15	2.75	12.65	15.40	2.75	12.65	15.40	0.00	(0.00)	(0.00)
CITY COMMUNICATIONS	0.00	0.00	0.00	0.25	0.00	0.25	0.25	0.00	0.25	0.00	0.00	0.00
COMMUNICATIONS	15.25	1.92	17.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POLICE	40.50	0.00	40.50	41.50	0.00	41.50	40.50	0.00	40.50	(1.00)	0.00	(1.00)
FIRE	16.25	0.00	16.25	16.25	0.00	16.25	16.25	0.00	16.25	0.00	0.00	0.00
ANIMAL CONTROL/SHELTER	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	4.60	0.00	4.60	5.35	0.00	5.35	0.75	0.00	0.75
GENERAL GOVERNMENT SERVICES	1.50	0.00	1.50	1.50	0.00	1.50	2.00	0.13	2.13	0.50	0.13	0.63
INFORMATION TECHNOLOGY	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.18	5.18	0.00	0.18	0.18
<b>SUBTOTAL</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>144.85</b>	<b>22.41</b>	<b>167.26</b>	<b>0.85</b>	<b>1.53</b>	<b>2.38</b>
<b>ELECTRIC FUND</b>												
UTILITY CUSTOMER SERVICE	5.00	0.60	5.60	6.00	0.00	6.00	6.00	0.00	6.00	0.00	0.00	0.00
PUBLIC UTILITIES	11.00	0.00	11.00	12.00	0.00	12.00	10.50	0.00	10.50	(1.50)	0.00	(1.50)
ELECTRIC	12.00	0.00	12.00	12.00	0.00	12.00	11.00	0.00	11.00	(1.00)	0.00	(1.00)
<b>SUBTOTAL</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>27.50</b>	<b>0.00</b>	<b>27.50</b>	<b>(2.50)</b>	<b>0.00</b>	<b>(2.50)</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	7.50	0.00	7.50	7.50	0.00	7.50	0.00	0.00	0.00
WATER 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)
<b>SUBTOTAL</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>11.50</b>	<b>0.00</b>	<b>11.50</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	4.00	0.00	4.00	4.00	0.00	4.00	0.00	0.00	0.00
WASTEWATER TREATMENT	4.50	0.00	4.50	4.50	0.00	4.50	3.50	0.00	3.50	(1.00)	0.00	(1.00)
<b>SUBTOTAL</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>7.50</b>	<b>0.00</b>	<b>7.50</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	3.25	0.00	3.25	0.50	0.00	0.50
COLLECTION STATION	3.25	0.00	3.25	3.25	0.00	3.25	2.25	0.00	2.25	(1.00)	0.00	(1.00)
RECYCLING CENTER	2.25	0.00	2.25	2.25	0.00	2.25	2.75	0.00	2.75	0.50	0.00	0.50
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>220.50</b>	<b>24.75</b>	<b>245.25</b>	<b>211.00</b>	<b>20.88</b>	<b>231.88</b>	<b>207.35</b>	<b>22.41</b>	<b>229.76</b>	<b>(3.65)</b>	<b>1.53</b>	<b>(2.12)</b>

**CITY OF BRENHAM - ORGANIZATIONAL CHART**  
*As of October 1, 2015*



## 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.

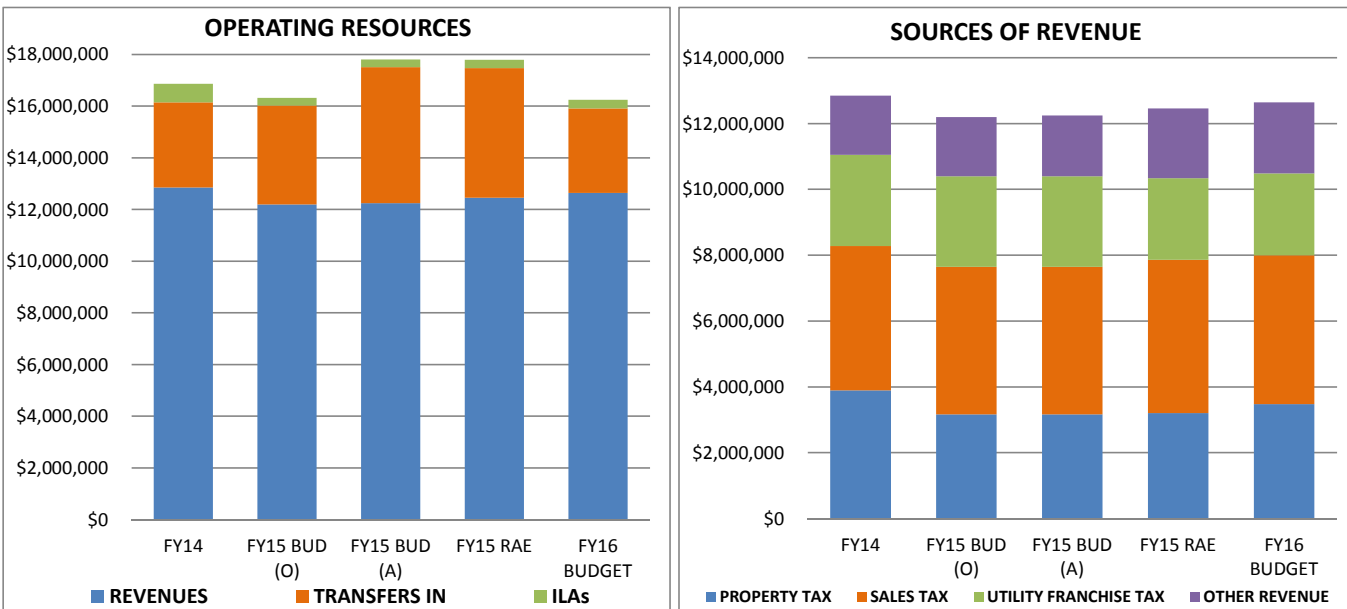
### OPERATING RESOURCES

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 FY16 Budget are \$16.2 million. Of this figure, \$12.5 million (77.8%) is derived from revenues; \$3.3 million (20.1%) is derived from inter-fund transfers; and \$332,712 (2.0%) is derived from inter-local agreements.

#### Revenues

Revenue assumptions in the FY16 Budget reflect a conservative approach due to recent unfavorable economic conditions in our local economy. Sales tax is stable with a 1% growth over FY15 budget. Property taxes are higher due to increased valuations and new values. Utility franchise tax is lower due to reduced consumption at several manufacturing facilities. These economic indicators support the assumptions used in the FY16 Budget's primary revenue sources: sales tax, property tax and franchise tax. Assumptions include:

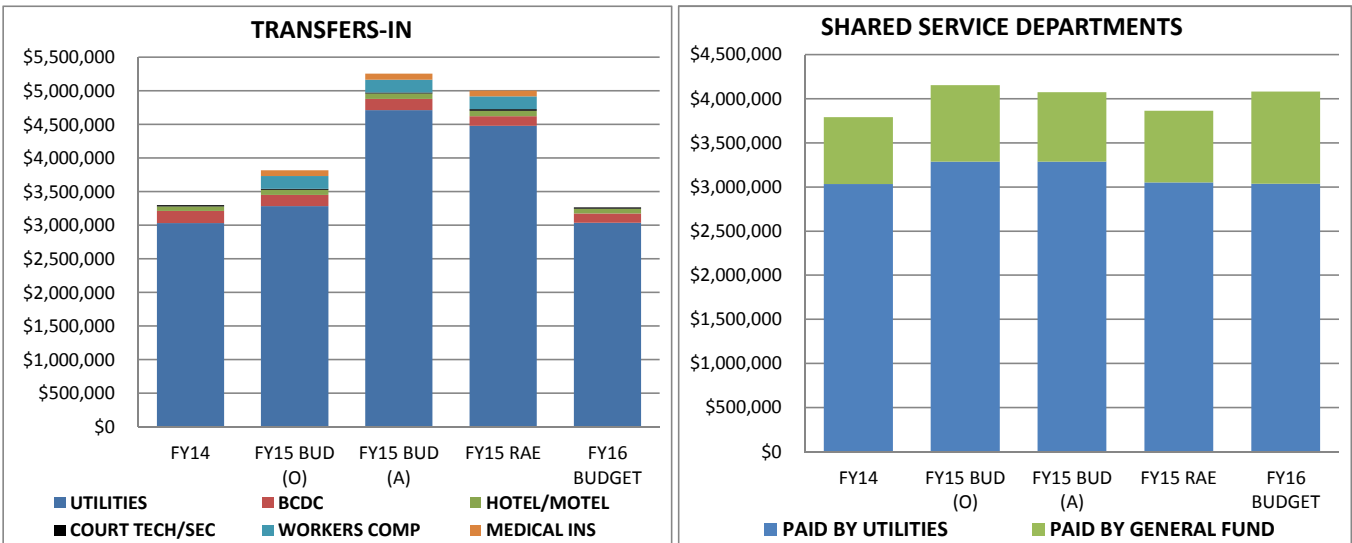
- > Stabilized sales tax revenue through FY16, with a modest increase of 1% over the FY15 Budget;
- > A 10% increase in property tax revenues based on a 7.93% growth in property valuations, including \$16,168,737 in new values.
- > A 9.5% decrease in utility franchise tax is anticipated due to lower consumption. Several manufacturing facilities have reduced operations and Blue Bell Creameries has not resumed production at the Brenham plant.



## GENERAL FUND OVERVIEW

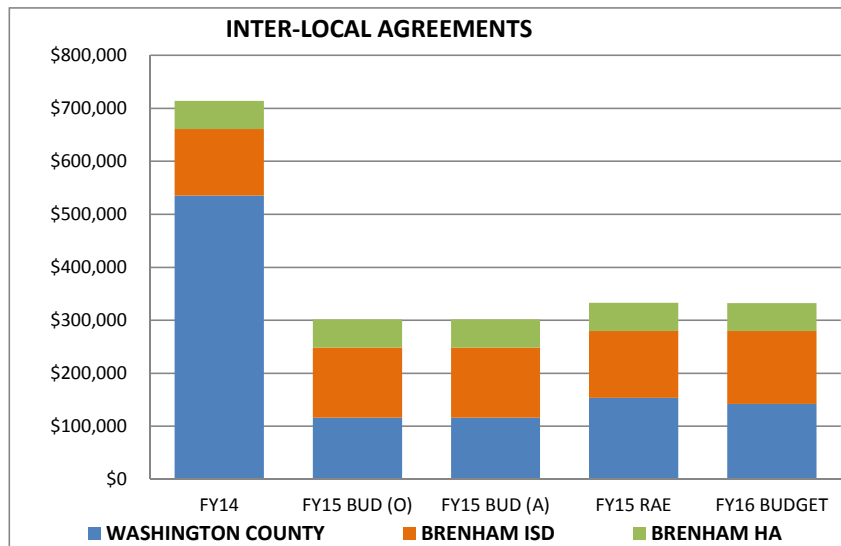
### Inter-Fund Transfers

For FY16, \$3,269,626 is budgeted for inter-fund transfers. Over 92% 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, Engineering Services, 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

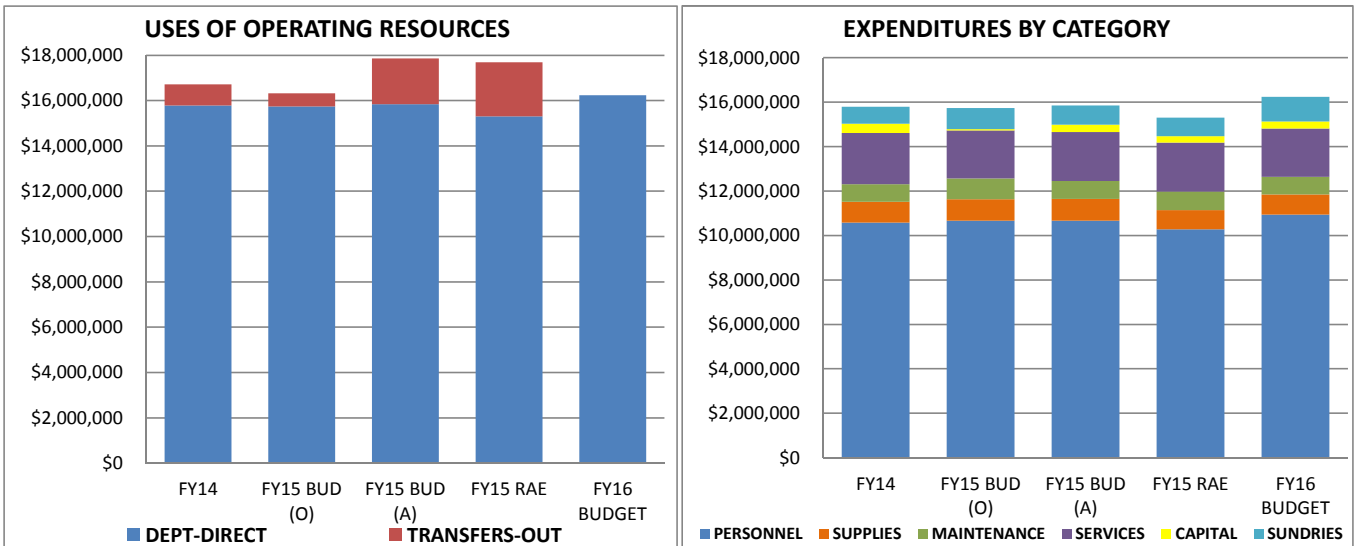
In an effort to achieve economies of scale and reduce cost associated with duplication of effort, the City has entered into inter-local agreements. There is \$332,712 budgeted in inter-local agreements for FY16.



## GENERAL FUND OVERVIEW

### USES OF OPERATING RESOURCES

For FY16, there is \$16,246,999 appropriated for General Fund uses of operating resources, excluding inter-local agreement offsets. \$16,246,999 or 100.0% has been budgeted for department and other direct expenditures. The FY16 Budget decreased by 9.1% compared to the FY15 Amended Budget. Expenditures are grouped into six categories.



#### Personnel

Personnel, which includes salaries and benefits, makes up 67.3% of department and other direct expenditures. The personnel budget for FY16 is \$10,941,801 representing a 2.5%, or \$265,886, increase over FY15 Amended Budget and a 6.4%, or \$661,273, increase over the FY15 RAE. The FY16 Budget includes a 3.15% decrease in medical insurance premiums and a 2.0% mid-year pay scale adjustment which has a budget impact of \$61,964 for General Fund.

#### Services

The second largest expenditure category is services. More than 13.4% 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 FY16 services budget is 1.0% lower than the FY15 Amended Budget by \$21,528. There is \$2,175,644 budgeted for services for the upcoming budget year.

#### Supplies

A little more than 5.6% of FY16 Budget, or \$906,030 is for supplies. Supplies generally includes items expected to be consumed within the fiscal year operating cycle. However, the City budgets its computer replacements program in the supplies category. Computers and servers are scheduled for replacement every five years. Decreases in the computer replacement plan and fuel costs contribute to the 7.3% decrease in the supplies budget over FY15 Amended Budget.

## GENERAL FUND OVERVIEW

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### Maintenance, Sundries, Capital

The remaining 13.7% of department and other direct expenditures for FY16 Budget is for maintenance, sundries and capital. There is \$790,312 appropriated for maintenance; \$1,115,912 appropriated for sundries; and \$317,300 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 \$165,000 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 FY16 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 FY16 is \$3,808,833. The FY16 Budget is a balanced budget. Total operating resources are equal to uses of operating resources. Therefore, the net change to fund balance for FY16 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 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
BEGINNING BALANCE	\$ 3,574,960	\$ 3,720,802	\$ 3,720,802	\$ 3,720,802	\$ 3,818,833
NET REVENUES	145,841	0	(52,200)	98,031	0
SUBTOTAL	145,841	0	(52,200)	98,031	0
ENDING BALANCE	<u>\$3,720,802</u>	<u>\$3,720,802</u>	<u>\$3,668,602</u>	<u>\$3,818,833</u>	<u>\$3,818,833</u>

\* REVISED ANNUAL ESTIMATE

## FUND 101 - GENERAL FUND SUMMARY

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>TAX REVENUES</b>					
PROPERTY TAXES	\$ 3,895,161	\$ 3,167,514	\$ 3,167,514	\$ 3,209,270	\$ 3,475,654
CITY SALES TAX	4,391,151	4,483,432	4,483,432	4,653,153	4,528,266
UTILITY FRANCHISE TAX	2,772,583	2,748,667	2,748,667	2,485,585	2,486,582
OTHER TAXES	367,070	370,800	370,800	375,253	372,000
SUBTOTAL TAX REVENUES	11,425,965	10,770,413	10,770,413	10,723,261	10,862,502
<b>LICENSES, PERMITS &amp; FEES</b>	758,103	838,944	838,944	981,393	929,452
<b>MISCELLANEOUS</b>	359,271	309,586	362,086	472,631	557,657
<b>AQUATICS</b>	277,377	263,150	263,150	261,984	273,925
<b>ANIMAL SHELTER/CONTROL</b>	31,492	19,950	19,950	21,125	21,125
<b>TOTAL REVENUES <sup>1</sup></b>	12,852,207	12,202,043	12,254,543	12,460,394	12,644,661
<b>INTERLOCAL AGREEMENTS <sup>1</sup></b>	714,318	301,693	301,693	333,187	332,712
<b>TRANSFERS-IN OTHER FUNDS</b>	3,300,163	3,823,529	5,258,143	5,008,448	3,269,626
<b>TOTAL OPERATING RESOURCES</b>	16,866,688	16,327,265	17,814,379	17,802,029	16,246,999
<b>EXPENDITURES</b>					
OPERATING DEPARTMENTS	15,296,167	15,342,457	15,428,657	14,835,499	15,444,304
NON-DEPT DIRECT	447,012	358,022	382,022	422,645	526,509
NON-DEPT MISC <sup>2</sup>	53,629	41,186	41,186	49,476	276,186
<b>TOTAL EXPENDITURES</b>	15,796,808	15,741,665	15,851,865	15,307,620	16,246,999
<b>TRANSFERS-OUT OTHER FUNDS</b>	924,039	585,600	2,014,714	2,396,378	0
<b>TOTAL USES OF OP RESOURCES</b>	16,720,847	16,327,265	17,866,579	17,703,998	16,246,999
<b>NET REVENUES</b>	145,841	0	(52,200)	98,031	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 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
102.00	TAX RECEIPTS-GENERAL FUND	\$ 3,854,144	\$ 3,122,714	\$ 3,122,714	\$ 3,172,253	\$ 3,436,654
130.00	PENALTY AND INTEREST/TAX	36,254	40,000	40,000	33,431	35,000
131.00	PENALTY FOR LATE RENDITION	4,763	4,800	4,800	3,586	4,000
140.00	CITY SALES TAX	4,391,151	4,483,432	4,483,432	4,653,153	4,528,266
150.00	UTIL FRANCHISE TAXES	2,772,583	2,748,667	2,748,667	2,485,585	2,486,582
156.00	GROSS RECPTS/FRANCHISE TAX	309,210	312,000	312,000	297,648	300,000
157.00	SANITATION FRANCHISE TAX	34,001	30,000	30,000	34,739	35,000
170.00	MIXED BEVERAGES TAX RECPT	23,859	28,800	28,800	42,866	37,000
	TOTAL TAXES	11,425,965	10,770,413	10,770,413	10,723,261	10,862,502
210.00	BEER/WINE LICENSE	10,845	8,000	8,000	3,010	11,000
250.00	WHISKEY/MALT/MIXED BEVERAG	4,215	6,000	6,000	9,000	4,200
260.00	NON-CONSENT TOWING LICENSE	4,000	4,000	4,000	4,000	4,000
270.00	MOBILE HOME PARK LICENSE	1,000	1,100	1,100	1,200	1,200
	TOTAL LICENSES	20,060	19,100	19,100	17,210	20,400
310.00	BUILDING PERMITS	49,685	61,000	61,000	62,713	50,000
320.00	ELECTRICIAL/PLUMBING PERMI	5,629	7,000	7,000	28,078	23,000
335.00	PARADE PERMITS/SPECIAL EVENTS	240	200	200	360	300
340.00	VENDORS PERMITS	765	1,000	1,000	269	300
	TOTAL PERMITS	56,319	69,200	69,200	91,420	73,600
410.00	CORPORATION COURT FINES	373,174	387,934	387,934	441,085	400,000
410.05	TRAFFIC FINES	163,122	231,122	231,122	240,501	230,000
410.30	ADMINISTRATIVE FEES	7,451	4,601	4,601	13,776	13,776
410.50	FINES-CHILD SAFETY FEES	461	364	364	1,764	1,764
410.60	FINES-TRAFFIC/ARREST/TIME	30,570	28,508	28,508	48,582	48,582
410.70	EXPUNCTION FEE-LOCAL	30	0	0	0	0
410.74	MOVING VIOLATION FEES-CITY	17	15	15	31	30
420.00	FIELD RENTAL FEES	22,290	25,000	25,000	23,830	35,000
425.00	PARK FACILITY FEES	17,739	20,000	20,000	23,665	26,000
440.00	POLICE DEPT REPORTS	2,541	2,600	2,600	2,347	2,400
450.00	PLANNING FEES	0	0	0	2,800	2,800
455.00	HEALTH INSPECTION FEES	0	0	0	15,350	15,000
460.00	FIRE DEPT INSPECTION FEES	0	0	0	2,600	2,600
466.00	FALSE ALARMS	1,380	1,500	1,500	1,740	1,500
467.00	PHONE ACCESS LINE FEES	48,504	35,000	35,000	41,542	42,000
469.00	MISC FIRE DEPT FEES	2,442	2,000	2,000	1,000	2,000
470.00	LIBRARY FINES/FEES	12,004	12,000	12,000	12,000	12,000
490.00	MISC LICENSES/FEES/PERMITS	0	0	0	150	0
	TOTAL FINES & FEES	681,724	750,644	750,644	872,763	835,452

## GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
512.00	SALES OF PROPERTY	\$ 60,033	\$ 70,000	\$ 117,500	\$ 220,474	\$ 291,294
513.30	INTEREST INCOME-TEXPOOL	271	300	300	302	300
513.35	INTEREST-TEXSTAR	607	650	650	1,028	1,000
514.30	VENDING MACHINE-SOFT DRINKS	60	50	50	50	50
514.35	VENDING MACHINES-SNACKS	344	500	500	658	500
515.00	PARKING INCOME	3,431	3,000	3,000	6,180	5,000
518.00	RENTAL INCOME	6,011	6,000	6,000	6,000	6,000
520.00	MAIN STREET EVENT REVENUE	26,180	29,500	29,500	29,500	29,500
521.10	GRANT REVENUE-AIRPORT	31,369	40,000	40,000	40,000	30,000
521.46	GRANT REVENUE-LIBRARY	4,944	0	5,000	5,328	0
521.52	GRANT REVENUE-SAFER GRANT	239	0	0	0	0
528.25	WASH CO - COMMUNICATIONS	0	0	0	12,000	12,000
528.87	WASH CO APPRAISAL DIST-MISC	4,708	0	0	0	0
529.00	AIRPORT REVENUES	68,300	65,000	65,000	76,551	90,000
530.00	INSURANCE PROCEEDS	91,357	43,586	43,586	20,000	38,513
535.00	MISC POLICE DEPT REVENUES	6,328	5,300	5,300	5,300	5,300
537.00	RESTITUTION PAYMENTS	2,550	500	500	1,560	500
545.00	STREET DEPT REVENUES	0	0	0	2,500	2,500
555.00	LEASE/ROYALTY PAYMENTS	1,364	1,200	1,200	1,200	1,200
590.00	MISCELLANEOUS REVENUES	33,923	30,000	30,000	30,000	30,000
	TOTAL MISC	342,019	295,586	348,086	458,631	543,657

## GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
740.00	AQUATICS ADMISSION FEES	\$ 93,266	\$ 90,000	\$ 90,000	\$ 88,000	\$ 90,000
740.10	CONCESSION REVENUE	27,344	35,000	35,000	25,000	30,000
740.20	AQUATICS MEMBER PASSES	68,648	70,000	70,000	68,000	68,000
740.30	PROGRAM REV-AQUATICS	30,773	25,000	25,000	30,000	32,000
740.40	PROGRAM REV-RECREATION	13,328	12,000	12,000	15,000	15,000
740.50	TOURNAMENT REV-RECREATION	5,100	0	0	0	0
770.10	POOL RENTALS-LEISURE POOL	12,089	12,000	12,000	10,000	12,000
770.20	POOL RENT/LESSON-COMPETITN	17,510	16,000	16,000	17,433	18,000
770.30	POOL RENTALS-THERAPY POOL	805	750	750	750	750
770.40	LOCKER/TABLE RENTAL	3,606	1,500	1,500	3,000	3,775
770.50	AQUATICS MEETING ROOM RENT	1,569	900	900	900	900
770.90	AQUATICS/RECREATION MISC REV	3,340	0	0	3,901	3,500
	TOTAL AQUATICS	277,377	263,150	263,150	261,984	273,925
820.00	ADOPTION FEES	8,057	7,700	7,700	7,000	7,500
830.00	ANIMAL CONTROL-MISC/RABIES	11,396	0	0	575	575
850.00	DOG LICENSE	7,608	7,500	7,500	7,500	7,500
860.00	MULTI-ANIMAL PERMITS	50	50	50	50	50
870.00	IMPOUNDED ANIMALS	2,581	3,200	3,200	4,500	4,000
880.00	EDUCATION FEES	1,800	1,500	1,500	1,500	1,500
	TOTAL SHELTER/CONT	31,492	19,950	19,950	21,125	21,125
	TOTAL REVENUES	12,834,955	12,188,043	12,240,543	12,446,394	12,630,661
<b>RECONCILIATION GENERAL LEDGER TO CAFR FINANCIALS</b>						
999.01	FORTNIGHTLY BOOK SALES <sup>1</sup>	17,252	14,000	14,000	14,000	14,000
	<b>TOTAL REVENUES</b>	<b>\$ 12,852,207</b>	<b>\$ 12,202,043</b>	<b>\$ 12,254,543</b>	<b>\$ 12,460,394</b>	<b>\$ 12,644,661</b>

\* REVISED ANNUAL ESTIMATE

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

## INTERLOCAL AGREEMENTS

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
WASHINGTON COUNTY	\$ 535,407	\$ 116,378	\$ 116,378	\$ 153,681	\$ 142,381
BRENHAM ISD	126,102	132,506	132,506	126,697	137,522
BRENHAM HOUSING AUTHORITY	52,809	52,809	52,809	52,809	52,809
<b>TOTAL INTERLOCAL AGREEMENTS</b>	<b>\$ 714,318</b>	<b>\$ 301,693</b>	<b>\$ 301,693</b>	<b>\$ 333,187</b>	<b>\$ 332,712</b>

## TRANSFERS-IN

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
601.09 HOTEL/MOTEL FUND	69,000	74,527	80,027	80,027	72,950
602.00 ELECTRIC FUND	1,694,616	1,870,012	1,870,012	1,743,198	1,730,857
602.33 COURT TECH/SEC FUND	16,656	15,000	15,000	23,000	18,000
603.00 GAS FUND	348,762	383,455	383,455	354,096	364,065
604.00 WATER FUND	371,947	354,791	354,791	327,626	386,260
605.00 SEWER FUND	318,527	350,215	350,215	323,401	244,426
606.00 SANITATION FUND	300,866	330,795	1,759,909	1,734,581	314,068
625.00 BCDC FUND	179,789	166,000	166,000	144,378	139,000
650.00 WORKERS COMP	0	190,500	190,500	190,500	0
660.00 MEDICAL SELF INSURANCE FUND	0	88,234	88,234	87,641	0
<b>TOTAL TRANSFERS IN</b>	<b>\$ 3,300,163</b>	<b>\$ 3,823,529</b>	<b>\$ 5,258,143</b>	<b>\$ 5,008,448</b>	<b>\$ 3,269,626</b>

## TRANSFERS-OUT

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
601.18 DEBT SERVICE FUND	371,359	0	0	0	0
602.03 AIRPORT FUND	17,752	0	0	0	0
602.18 2014 CAPITAL PROJECTS	0	0	1,260,000	1,260,000	0
662.00 EQUIPMENT FUND	534,928	585,600	754,714	1,136,378	0
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 924,039</b>	<b>\$ 585,600</b>	<b>\$ 2,014,714</b>	<b>\$ 2,396,378</b>	<b>\$ 0</b>

\* REVISED ANNUAL ESTIMATE

## GENERAL FUND EXPENDITURES BY DEPARTMENT

DEPARTMENT	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
121 ADMINISTRATION	\$ 962,867	\$ 1,107,912	\$ 1,027,912	\$ 960,340	\$ 879,847
122 DEVELOPMENT SERVICES	424,398	375,387	423,087	442,484	423,526
123 HUMAN RESOURCES	160,410	192,625	192,625	176,802	205,153
125 MAIN STREET	138,656	141,688	141,688	139,348	114,125
128 ENGINEERING SERVICES	0	0	0	0	197,636
131 MAINTENANCE	646,777	705,121	705,121	687,888	714,846
133 FINANCE	911,424	976,418	976,418	948,632	922,506
135 PURCHASING/WAREHOUSE	276,271	270,869	270,869	272,594	265,441
141 STREETS	1,381,706	1,454,692	1,530,392	1,363,605	1,274,548
144 PARKS	1,060,089	1,084,778	1,084,778	1,070,363	1,114,081
146 LIBRARY	443,239	393,170	398,170	381,838	412,568
148 AIRPORT	111,975	136,699	136,699	142,300	82,950
049 COMMUNITY PROGRAMS & MKTG	171,165	261,082	266,582	270,811	302,842
149 AQUATICS CENTER	774,975	770,890	776,590	747,490	796,266
050 CITY COMMUNICATIONS	174,141	207,289	237,389	241,383	241,114
150 COMMUNICATIONS	547,370	0	0	0	0
151 POLICE	3,474,738	3,752,130	3,748,630	3,513,109	3,717,864
152 FIRE	1,586,230	1,684,693	1,684,693	1,644,033	1,721,321
154 ANIMAL SHELTER/CONTROL	226,353	326,934	326,934	302,453	347,600
155 MUNICIPAL COURT	369,986	398,461	398,461	399,778	450,224
167 GENERAL GOVERNMENT SERVICES	176,566	173,722	173,722	252,960	294,479
172 INFORMATION TECHNOLOGY	545,260	612,204	612,204	530,101	618,655
100 NON-DEPT DIRECT	447,012	358,022	382,022	422,645	526,509
110 NON-DEPT MISC	53,629	41,186	41,186	49,476	276,186
<b>TOTAL EXPENDITURES</b>	<b>15,065,237</b>	<b>15,425,972</b>	<b>15,536,172</b>	<b>14,960,433</b>	<b>15,900,287</b>
<b>RECONCILIATION GENERAL LEDGER TO CAFR FINANCIALS</b>					
FORTNIGHTLY BOOK SALES <sup>1</sup>	17,252	14,000	14,000	14,000	14,000
INTERLOCAL AGREEMENTS <sup>1</sup>	714,318	301,693	301,693	333,187	332,712
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,796,808</b>	<b>\$ 15,741,665</b>	<b>\$ 15,851,865</b>	<b>\$ 15,307,620</b>	<b>\$ 16,246,999</b>

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

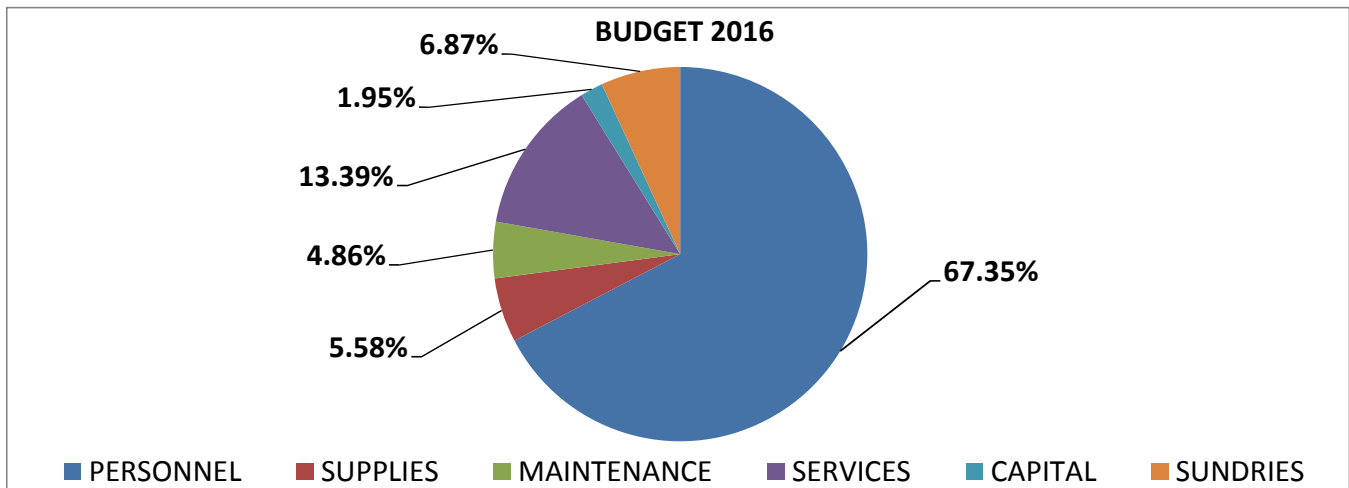
**GENERAL FUND EXPENDITURES BY DEPARTMENT - % CHANGE**

<b>DEPARTMENT</b>		<b>BUDGET 2016 VERSUS</b>		
		<b>ORIGINAL 2015</b>	<b>AMENDED 2015</b>	<b>RAE* 2015</b>
121	ADMINISTRATION	-20.59%	-14.40%	-8.38%
122	DEVELOPMENT SERVICES	12.82%	0.10%	-4.28%
123	HUMAN RESOURCES	6.50%	6.50%	16.04%
125	MAIN STREET	-19.45%	-19.45%	-18.10%
128	ENGINEERING SERVICES	0.00%	0.00%	0.00%
131	MAINTENANCE	1.38%	1.38%	3.92%
133	FINANCE	-5.52%	-5.52%	-2.75%
135	PURCHASING/WAREHOUSE	-2.00%	-2.00%	-2.62%
141	STREETS	-12.38%	-16.72%	-6.53%
144	PARKS	2.70%	2.70%	4.08%
146	LIBRARY	4.93%	3.62%	8.05%
148	AIRPORT	-39.32%	-39.32%	-41.71%
049	COMMUNITY PROGRAMS & MKTG	15.99%	13.60%	11.83%
149	AQUATICS CENTER	3.29%	2.53%	6.53%
050	CITY COMMUNICATIONS	16.32%	1.57%	-0.11%
150	COMMUNICATIONS	0.00%	0.00%	0.00%
151	POLICE	-0.91%	-0.82%	5.83%
152	FIRE	2.17%	2.17%	4.70%
154	ANIMAL SHELTER/CONTROL	6.32%	6.32%	14.93%
155	MUNICIPAL COURT	12.99%	12.99%	12.62%
167	GENERAL GOVERNMENT SERVICES	69.51%	69.51%	16.41%
172	INFORMATION TECHNOLOGY	1.05%	1.05%	16.71%
100	NON-DEPT DIRECT	47.06%	37.82%	24.57%
110	NON-DEPT MISC	570.58%	570.58%	458.22%
<b>TOTAL</b>		<b>3.07%</b>	<b>2.34%</b>	<b>6.28%</b>

\* REVISED ANNUAL ESTIMATE

**GENERAL FUND EXPENDITURES BY CATEGORY**

CATEGORY	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
PERSONNEL	\$ 10,589,336	\$ 10,669,115	\$ 10,675,915	\$ 10,280,528	\$ 10,941,801
SUPPLIES	932,025	968,430	977,130	865,827	906,030
MAINTENANCE	791,176	937,920	808,920	835,934	790,312
SERVICES	2,305,016	2,153,972	2,197,172	2,207,782	2,175,644
CAPITAL	419,243	63,700	335,700	284,048	317,300
SUNDRIES	760,010	948,528	857,028	833,501	1,115,912
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,796,808</b>	<b>\$ 15,741,665</b>	<b>\$ 15,851,865</b>	<b>\$ 15,307,620</b>	<b>\$ 16,246,999</b>



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

CATEGORY	BUDGET 2016 VERSUS		
	ORIGINAL 2015	AMENDED 2015	RAE* 2015
PERSONNEL	2.56%	2.49%	6.43%
SUPPLIES	-6.44%	-7.28%	4.64%
MAINTENANCE	-15.74%	-2.30%	-5.46%
SERVICES	1.01%	-0.98%	-1.46%
CAPITAL	398.12%	-5.48%	11.71%
SUNDRIES	17.65%	30.21%	33.88%
<b>TOTAL</b>	<b>3.21%</b>	<b>2.49%</b>	<b>6.14%</b>

## GENERAL FUND 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	815.25 Wayfinding Program Signage <sup>5</sup>	\$ 150,000
131 MAINTENANCE	702.31 City Hall Air Volume Upgrades <sup>2</sup>	9,000
	802.00 City Hall HVAC <sup>2</sup>	45,000
	813.00 1/2 Ton Truck w/ Lift Gate <sup>2</sup>	30,000
141 STREETS	802.41 Material Storage Facility <sup>2</sup>	25,000
144 PARKS	716.42 Lightning Detection System - Fireman's Park <sup>4</sup>	10,000
	716.44 Field Renovations - Phase II - Infields at Hohlt Park <sup>4</sup>	60,000
	716.44 Picnic Tables - Phase II - Hohlt Park Pavilions <sup>4</sup>	13,050
	716.44 Trash Receptacles - Phase II - Hohlt Park <sup>4</sup>	6,250
	716.48 Trash Receptacles - Phase II - Henderson Park <sup>4</sup>	3,750
	716.53 Picnic Tables - Phase II - Jackson Street Park Pavilions <sup>4</sup>	5,075
	716.62 Field Renovations - Phase II - Infields at Linda Anderson Park <sup>4</sup>	40,000
	716.62 Lightning Detection System - Linda Anderson Park <sup>4</sup>	10,000
	810.44 Bunker Rake <sup>2</sup>	19,500
	816.40 Skate Park Equipment Addition <sup>4</sup>	35,000
	816.44 Bleachers at Kenjura Field & Field 4 - Hohlt Park <sup>4</sup>	57,500
049 COMM. PROGRAMS & MKTG	212.00 Rectrac/Webtrac - Online Registration <sup>3</sup>	15,000
	948.40 Live Entertainment at Christmas Stroll <sup>3</sup>	10,000
	948.60 Movies in the Park (1/2 total cost) <sup>3</sup>	4,000
149 AQUATICS	310.00 Powder Coat/Epoxy Fence - Phase II <sup>3</sup>	20,000
	312.00 Aquatic Center Interior Improvements - Phase I <sup>3</sup>	50,000
	816.35 Water Play Structure - Replace Mushroom <sup>4</sup>	70,000
	816.35 Mistical Super Splash Feature - Replace Spout <sup>4</sup>	20,000
151 POLICE	813.51 Patrol Units (3) <sup>2</sup>	135,000
152 FIRE	802.52 Fire Station Remodel Completion <sup>2</sup>	200,000
155 MUNICIPAL COURT	991.00 Video Arraignment <sup>1</sup>	10,000
	992.00 Computer Replacement <sup>1</sup>	1,800
	992.00 Credit Card Readers (2) <sup>1</sup>	1,600
	992.00 Laserfiche & Adobe Licenses <sup>1</sup>	1,050
	994.00 Ticket Writer for Fire Marshal <sup>1</sup>	8,576
	994.00 Handheld Ticket Writers (2) <sup>1</sup>	5,965
	995.00 Receipt Printer Upgrade <sup>1</sup>	5,000
	995.00 Replace Toughbook <sup>1</sup>	3,800
172 INFORMATION TECHNOLOGY	812.72 Network Switch Replacement - Phase II <sup>2</sup>	35,000
	812.72 Server Backup System - Phase I <sup>2</sup>	25,000
<b>TOTAL DEPARTMENTS</b>		<b><u>\$ 1,140,916</u></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

<sup>5</sup> PAID OUT OF FUND 236 EQUIPMENT FUND; COST COVERED BY TRANSFER-IN FROM FUND 109 HOTEL/MOTEL FUND





**STAFFING (FTEs)**

City Manager	1.00
City Secretary	1.00
Deputy City Secretary	1.00
Executive Administrative Assistant	1.00
Website Coordinator	0.50
Part-Time Worker	0.57
<b>Total FTEs</b>	<b>5.07</b>
Mayor	1.00
Council Members	6.00

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

The Office of the 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;
- > Implement a new Special Events permitting process for improved coordination of City-wide events;
- > Establish a records maintenance program to ensure proper organization and preservation of city records; and
- > Research and develop new procedures and forms for City-issued licenses.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 606,352	\$ 637,642	\$ 637,642	\$ 595,989	\$ 471,847
Supplies	26,837	23,470	26,470	24,281	19,700
Maintenance	290	0	0	0	0
Services	187,185	177,800	176,800	174,281	174,300
Capital	0	0	0	0	0
Sundries	142,203	269,000	187,000	165,789	214,000
<b>Total Department Expenditures</b>	<b>\$ 962,867</b>	<b>\$ 1,107,912</b>	<b>\$ 1,027,912</b>	<b>\$ 960,340</b>	<b>\$ 879,847</b>

**DECISION PACKAGES FUNDED**

None

**OUTPUTS**

Strategic Objective Reporting	1	1	1	1	1
Council Meetings Held	32	32	32	27	30
Ordinances Passed	32	45	45	33	35
Resolutions Passed	21	25	25	31	35
Open Records Requests	393	415	415	554	495
Liquor Licenses Processed	46	25	25	24	35
Special Event Permits	N/A	N/A	N/A	26	30
Vendor/Solicitor Permits	N/A	N/A	N/A	12	20

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

**DEPT 121 - ADMINISTRATION DEPARTMENT**

**\$879,847**

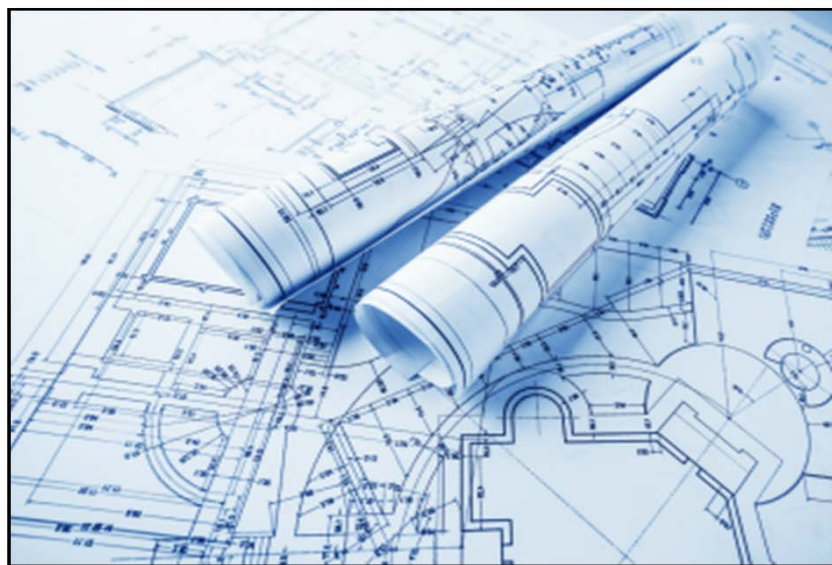
**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 451,732	\$ 468,702	\$ 468,702	\$ 447,772	\$ 357,312
102.00	OVERTIME PAY	79	200	200	100	100
103.00	OASDI/MEDICARE	31,659	37,727	37,727	32,750	28,598
103.02	MATCHING RETIREMENT	31,096	30,601	30,601	25,603	20,601
105.00	LONGEVITY PAY	3,223	3,341	3,341	3,159	1,865
105.01	EDUCATION/MISCELLANEOUS	18,000	18,058	18,058	18,000	12,000
106.00	MEDICAL INSURANCE	70,402	71,246	71,246	64,921	44,901
106.01	LIFE INSURANCE	1,546	1,560	1,560	1,741	1,107
106.02	LONG TERM DISABILITY	600	595	595	835	422
107.00	WORKERS' COMPENSATION	895	935	935	1,108	1,619
116.00	SALARIES/WAGES CONTINGENCY	0	4,677	4,677	0	3,322
118.00	ACCRUED COMP TIME	(2,880)	0	0	0	0
204.00	POSTAGE & FREIGHT	1,804	1,600	1,600	1,600	1,800
205.00	OFFICE SUPPLIES	3,103	5,000	5,000	2,529	3,000
206.00	EMPLOYEE RELATIONS	2,388	2,000	2,000	1,606	2,000
207.00	REPRODUCTION & PRINTING	8,995	4,500	4,500	5,500	5,500
209.00	EDUCATIONAL	314	850	850	798	800
211.00	CLEANING & JANITORIAL	1,871	500	1,500	1,737	1,800
212.00	COMPUTER EQUIPMENT & SUPPLIES	3,891	6,000	8,000	8,261	3,000
213.00	COMMUNICATIONS EQUIPMENT	788	750	750	890	500
218.00	PHOTOGRAPHY	159	670	670	660	200
223.00	SMALL APPLIANCES	88	100	100	0	100
250.00	OTHER SUPPLIES	3,436	1,500	1,500	700	1,000
313.00	COMPUTER/OFFICE EQUIPMENT	290	0	0	0	0

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
402.00	AUDITS/CONSULTANTS FEES	\$ 2,976	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
403.00	TELEPHONE	1,332	1,300	1,300	804	1,300
409.00	ADVERTISEMENTS/LEGAL NOTICES	4,653	8,000	8,000	6,000	6,000
411.00	CITY ATTORNEY'S FEES	145,989	125,000	125,000	125,000	125,000
413.00	ACCIDENT/DAMAGE CLAIMS	5,932	10,000	10,000	10,000	10,000
419.00	LEGAL FEES	9,230	7,000	6,000	5,977	7,000
424.00	SERVICE CONTRACTS	15,210	18,500	18,500	18,500	17,000
450.00	OTHER SERVICES	1,863	2,000	2,000	2,000	2,000
901.00	LIAB/CASUALTY INSURANCE	87,062	100,000	100,000	87,334	89,000
907.00	ELECTION EXPENSE	(10)	10,000	8,000	4,910	0
907.10	CHARTER ELECTION EXPENSE	2,633	25,000	25,000	13,045	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	23,497	20,000	20,000	27,000	18,000
908.10	MILEAGE	2,712	3,000	3,000	3,000	3,000
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	3,525	4,000	4,000	3,500	3,500
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	16,708	18,000	18,000	21,000	14,500
950.00	OTHER SUNDRY	3,076	6,000	6,000	3,000	3,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 962,867</b>	<b>\$ 1,107,912</b>	<b>\$ 1,027,912</b>	<b>\$ 960,340</b>	<b>\$ 879,847</b>

\* REVISED ANNUAL ESTIMATE



<b>STAFFING (FTEs)</b>	
Development Services Manager	1.00
Building Official	1.00
Planning Technician	1.00
Health Inspector	1.00
Administrative Assistant	1.00
GIS Technician	0.50
<b>Total FTEs</b>	<b>5.50</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, Zoning Board of Adjustment and Appeals, and Building Standards Commission. 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.

- > Provide the highest level of customer service possible;
- > 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;
- > 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.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 309,020	\$ 327,437	\$ 327,437	\$ 346,265	\$ 379,401
Supplies	21,146	14,900	14,900	13,377	17,000
Maintenance	244	200	200	974	200
Services	87,879	24,100	71,800	72,159	18,350
Capital	0	0	0	0	0
Sundries	6,110	8,750	8,750	9,709	8,575
<b>Total Department Expenditures</b>	<b>\$ 424,398</b>	<b>\$ 375,387</b>	<b>\$ 423,087</b>	<b>\$ 442,484</b>	<b>\$ 423,526</b>
<b>DECISION PACKAGES FUNDED</b>					
None					
<b>OUTPUTS**</b>					
# of Planning & Zoning Commission Meetings	9	8	8	9	12
# of Board of Adjustment & Appeal Meetings	6	5	5	6	7
# of Airport Advisory Board Meetings	2	2	2	2	2
# of Building Standards Commission Meetings	0	2	2	2	2
# Permits Issued	753	900	900	938	900
# Inspections	1,901	2,500	2,500	2,588	2,500
<b>OUTCOMES</b>					
% Change in Permit Revenue	29.12%	36.09%	36.09%	72.49%	6.36%

\* REVISED ANNUAL ESTIMATE

\*\* NUMBERS BASED ON CALENDAR YEAR

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 225,690	\$ 234,612	\$ 234,612	\$ 255,620	\$ 276,642
102.00	OVERTIME PAY	119	700	700	200	200
103.00	OASDI/MEDICARE	16,972	18,721	18,721	19,714	21,943
103.02	MATCHING RETIREMENT	16,543	15,880	15,880	14,829	17,631
105.00	LONGEVITY PAY	2,770	2,960	2,960	3,206	3,445
105.01	EDUCATION/MISCELLANEOUS	6,000	6,023	6,023	6,000	6,000
106.00	MEDICAL INSURANCE	39,168	44,371	44,371	44,652	48,181
106.01	LIFE INSURANCE	840	821	821	969	965
106.02	LONG TERM DISABILITY	320	313	313	467	368
107.00	WORKERS' COMPENSATION	532	565	565	608	1,097
116.00	SALARIES/WAGES CONTINGENCY	0	2,471	2,471	0	2,929
118.00	ACCRUED COMP TIME	65	0	0	0	0
202.00	FUEL	1,380	1,500	1,500	1,932	2,500
203.00	TOOLS/SMALL EQUIPMENT	51	0	0	316	0
204.00	POSTAGE & FREIGHT	1,173	600	600	1,244	1,200
205.00	OFFICE SUPPLIES	920	1,000	1,000	709	1,000
206.00	EMPLOYEE RELATIONS	357	500	500	325	500
207.00	REPRODUCTION & PRINTING	9,416	10,000	10,000	6,882	8,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	12	0	0	11	800
209.00	EDUCATIONAL	2,119	100	100	491	300
211.00	CLEANING & JANITORIAL	3	0	0	13	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	5,340	500	500	596	2,700
213.00	COMMUNICATIONS EQUIPMENT	372	500	500	500	0
223.00	SMALL APPLIANCES	0	150	150	150	0
250.00	OTHER SUPPLIES	3	50	50	208	0
303.00	VEHICLES/LARGE EQUIPMENT	244	200	200	974	200

## LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
402.00	AUDITS/CONSULTANTS	\$ 6,860	\$ 0	\$ 0	\$ 0	\$ 0
403.00	TELEPHONE	755	1,000	1,000	(43)	0
408.10	RENTALS/LEASES-FLEET	0	0	0	330	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	1,556	1,000	1,000	996	1,000
418.00	SUBSTANDARD BUILDING EXPENSE	0	5,000	5,000	5,000	5,000
422.00	CONTRACT LABOR	33,484	0	44,200	43,596	0
424.00	SERVICE CONTRACTS	12,785	17,100	17,100	17,100	8,850
445.00	CODE ENFORCEMENT MOWING	0	0	3,500	4,180	3,500
450.00	OTHER SERVICES	32,438	0	0	1,000	0
901.00	LIAB/CASUALTY INSURANCE	267	800	800	879	325
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,780	6,500	6,500	7,472	6,800
908.10	MILEAGE	385	750	750	892	750
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	522	700	700	466	700
950.00	OTHER SUNDRY	1,157	0	0	0	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 424,398</b>	<b>\$ 375,387</b>	<b>\$ 423,087</b>	<b>\$ 442,484</b>	<b>\$ 423,526</b>

\* REVISED ANNUAL ESTIMATE





	<b>STAFFING (FTEs)</b>
Human Resources Manager	1.00
Human Resources Specialist	1.00
Human Resources Assistant	0.50
<b>Total FTEs</b>	<b>2.50</b>

The Human Resources 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. The HR department maintains classification and compensation of all employees, as well as all personnel and benefit records. 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 Resources Department. The department offers computer software training programs and leadership development training to all employees. Administration of the worker's compensation program and loss prevention training is also handled in the Human Resource department. This department also manages employee group medical and other benefit coverage, 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 Human Resources.

- > Coordinate training to improve competency and encourage leadership;
- > Develop a Performance Review program; and
- > Establish city-wide Safety Training and Loss Prevention program.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 137,612	\$ 162,825	\$ 162,825	\$ 149,098	\$ 176,574
Supplies	4,943	5,600	5,600	4,799	2,500
Maintenance	0	0	0	0	0
Services	15,401	18,750	18,750	20,411	22,750
Capital	0	0	0	0	0
Sundries	2,455	5,450	5,450	2,494	3,329
<b>Total Department Expenditures</b>	<b>\$ 160,410</b>	<b>\$ 192,625</b>	<b>\$ 192,625</b>	<b>\$ 176,802</b>	<b>\$ 205,153</b>
<b>DECISION PACKAGES FUNDED</b>					
None					
<b>OUTPUTS</b>					
New Hires Processed	84	80	80	94	90
Terminations Processed	109	70	70	117	120
Job Applications Processed	1,529	2,000	2,000	1,992	2,500
Jobs Advertised	54	50	50	60	60
Training Classes Held	6	12	12	10	15
Workers' Compensation Claims	41	35	35	21	30
Quarterly Loss Prevention Training	4	4	4	4	4
<b>OUTCOMES</b>					
Turnover Rate	44.44%	30.19%	30.19%	50.46%	52.23%
	**			**	

\* 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**

**\$205,153**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 103,998	\$ 124,571	\$ 124,571	\$ 112,323	\$ 133,580
103.00	OASDI/MEDICARE	7,290	9,656	9,656	8,161	10,309
103.02	MATCHING RETIREMENT	7,302	7,010	7,010	6,662	6,858
105.00	LONGEVITY PAY	1,150	1,279	1,279	1,301	965
106.00	MEDICAL INSURANCE	17,032	18,466	18,466	19,797	22,789
106.01	LIFE INSURANCE	371	376	376	442	388
106.02	LONG TERM DISABILITY	141	143	143	218	148
107.00	WORKERS' COMPENSATION	185	194	194	194	364
116.00	SALARIES/WAGES CONTINGENCY	0	1,130	1,130	0	1,173
118.00	ACCRUED COMP TIME	142	0	0	0	0
204.00	POSTAGE & FREIGHT	632	700	700	645	300
205.00	OFFICE SUPPLIES	254	300	300	300	500
206.00	EMPLOYEE RELATIONS	0	0	0	6	0
207.00	REPRODUCTION & PRINTING	468	1,200	1,200	1,348	1,200
211.00	CLEANING & JANITORIAL	12	0	0	0	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	3,568	3,400	3,400	2,500	500
250.00	OTHER SUPPLIES	8	0	0	0	0
402.00	AUDITS/CONSULTANTS FEES	0	0	0	6,250	6,250
409.00	ADVERTISEMENTS/LEGAL NOTICES	1,365	2,000	2,000	766	1,000
410.00	PRE-EMP PHYCLS/NON DOT DRG TST	5,744	6,600	6,600	5,121	6,000
412.00	CDL DOT DRUG TESTS	2,305	3,050	3,050	2,000	3,000
424.00	SERVICE CONTRACTS	5,986	7,100	7,100	6,274	6,500
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,542	2,300	2,300	1,615	2,000
908.05	EMPLOYEE TRAINING	344	1,000	1,000	0	500
908.10	MILEAGE	140	500	500	450	400
908.20	CONTINUING EDUCATION	0	1,200	1,200	0	0
950.00	OTHER SUNDRY	429	450	450	429	429
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 160,410</b>	<b>\$ 192,625</b>	<b>\$ 192,625</b>	<b>\$ 176,802</b>	<b>\$ 205,153</b>

\* REVISED ANNUAL ESTIMATE



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	<b>STAFFING (FTEs)</b>
Main Street Manager	<u>1.00</u>
<b>Total FTEs</b>	<b>1.00</b>

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**

**\$114,125**

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 76,189	\$ 79,438	\$ 79,438	\$ 78,434	\$ 80,650
Supplies	3,847	3,750	3,750	3,758	2,225
Maintenance	0	0	0	0	0
Services	2,874	3,000	3,000	2,450	3,000
Capital	0	0	0	0	0
Sundries	55,747	55,500	55,500	54,706	28,250
<b>Total Department Expenditures</b>	<b>\$ 138,656</b>	<b>\$ 141,688</b>	<b>\$ 141,688</b>	<b>\$ 139,348</b>	<b>\$ 114,125</b>
<b>DECISION PACKAGES FUNDED</b>					
815.25 Wayfinding Program Signage <sup>1</sup>					\$ 150,000
<b>OUTPUTS</b>					
Downtown Reinvestment	\$1,254,150	\$1,000,000	\$1,000,000	\$1,350,000	\$6,000,000
# Downtown Events	8	12	12	8	12
# Event Visitors	13,500	20,000	20,000	13,500	16,000
Volunteer Hours Logged	1,881	1,600	1,600	2,300	2,750
National Main St Recognition	Yes	Yes	Yes	Yes	Yes
<b>OUTCOMES</b>					
% Change in Event Revenue	-37.01%	-26.25%	-26.25%	6.58%	0.00%

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> PAID OUT OF FUND 236 EQUIPMENT FUND; COST COVERED BY TRANSFER-IN FROM FUND 109 HOTEL/MOTEL FUND

**DEPT 125 - MAIN STREET DEPARTMENT**

**\$114,125**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 59,565	\$ 61,299	\$ 61,299	\$ 61,498	\$ 62,471
103.00	OASDI/MEDICARE	4,384	4,775	4,775	4,603	4,883
103.02	MATCHING RETIREMENT	4,193	4,043	4,043	3,517	3,917
105.00	LONGEVITY PAY	860	926	926	925	980
106.00	MEDICAL INSURANCE	6,785	7,351	7,351	7,431	7,255
106.01	LIFE INSURANCE	213	213	213	244	219
106.02	LONG TERM DISABILITY	81	81	81	116	83
107.00	WORKERS' COMPENSATION	106	112	112	100	172
116.00	SALARIES/WAGES CONTINGENCY	0	638	638	0	670
204.00	POSTAGE	39	150	150	150	150
205.00	OFFICE SUPPLIES	59	100	100	100	75
206.00	EMPLOYEE RELATIONS	0	0	0	8	0
207.00	REPRODUCTION & PRINTING	3,353	3,500	3,500	3,500	2,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	395	0	0	0	0
408.10	RENTALS/LEASES-FLEET	0	0	0	60	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	1,699	1,500	1,500	1,468	1,500
424.00	SERVICE CONTRACTS	1,175	1,500	1,500	922	1,500
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,470	3,000	3,000	3,954	3,500
908.10	MILEAGE	763	1,000	1,000	849	750
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	0	1,000	1,000	978	1,000
948.00	DOWNTOWN EXPENSE-OTHER	15,450	15,000	15,000	13,425	10,500
948.30	MAIN ST SPECIAL EVENTS	1,534	0	0	0	0
948.40	CHRISTMAS STROLL	264	0	0	0	0
948.50	HOT NIGHTS, COOL TUNES	24,700	23,000	20,500	23,000	0
948.90	LOCAL HISTORY DAY PROGRAM	9,566	12,500	15,000	12,500	12,500
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 138,656</b>	<b>\$ 141,688</b>	<b>\$ 141,688</b>	<b>\$ 139,348</b>	<b>\$ 114,125</b>

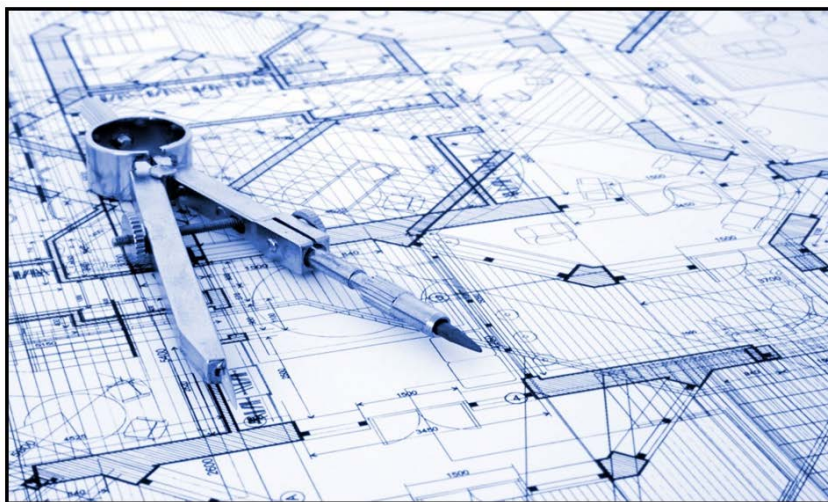
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**STAFFING (FTEs)**



City Engineer	1.00
Engineer in Training	1.00
<b>Total FTEs</b>	<b>2.00</b>

The Engineering Department provides professional engineering, design and construction services for new construction, rehabilitation and major maintenance projects for public works and public utilities. Infrastructure includes streets, water distribution, wastewater collection, storm water, parks and city facilities. The City Engineer is the key point of contact for the Brenham Municipal Airport Fixed Base Operator, including being City liaison to the Brenham Airport Advisory Board and primary point of contact for coordination of projects with TxDOT and TxDOT Aviation.

**GOALS AND OBJECTIVES**

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

- > Provide technical engineering advice and assistance to City departments;
- > Perform utility and drainage system modeling and analysis;
- > Confers with project managers, contractors and design professionals to discuss and resolve issues;
- > Reviews infrastructure planning and zoning requests including speed zone, signage and school zone change requests;
- > Negotiates and prepares documents for utility right-of-way and general government easements or right-of-way acquisitions;
- > Oversees City infrastructure projects, including inspecting and reviewing projects to monitor compliance with plans and specifications; and
- > Performs special engineering studies to determine project scope, preliminary cost estimates and alternative methods of project delivery.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 186,886
Supplies	0	0	0	0	2,150
Maintenance	0	0	0	0	0
Services	0	0	0	0	5,000
Capital	0	0	0	0	0
Sundries	0	0	0	0	3,600
<b>Total Department Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 197,636</b>

**DECISION PACKAGES FUNDED**

None

**OUTPUTS**

None

**OUTCOMES**

None

\* REVISED ANNUAL ESTIMATE

**DEPT 128 - ENGINEERING SERVICES DEPARTMENT**

**\$197,636**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 129,027
103.00	OASDI/MEDICARE	0	0	0	0	10,363
103.02	MATCHING RETIREMENT	0	0	0	0	8,312
105.00	LONGEVITY PAY	0	0	0	0	195
105.01	EDUCATION/MISCELLANEOUS	0	0	0	0	6,000
106.00	MEDICAL INSURANCE	0	0	0	0	27,483
106.01	LIFE INSURANCE	0	0	0	0	449
106.02	LONG TERM DISABILITY	0	0	0	0	172
107.00	WORKERS' COMPENSATION	0	0	0	0	3,538
116.00	SALARIES/WAGES CONTINGENCY	0	0	0	0	1,347
203.00	TOOLS/SMALL EQUIPMENT	0	0	0	0	200
205.00	OFFICE SUPPLIES	0	0	0	0	100
206.00	EMPLOYEE RELATIONS	0	0	0	0	100
207.00	REPRODUCTION & PRINTING	0	0	0	0	100
208.00	CLOTHING/PERS PROTECTIVE EQUIP	0	0	0	0	300
209.00	EDUCATIONAL	0	0	0	0	250
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	1,000
250.00	OTHER SUPPLIES	0	0	0	0	100
403.00	TELEPHONE	0	0	0	0	1,000
408.10	RENTALS/LEASES - FLEET	0	0	0	0	500
424.00	SERVICE CONTRACTS	0	0	0	0	3,500
908.00	SEMINARS/MEMBERSHIP/TRAVE	0	0	0	0	3,000
908.10	MILEAGE	0	0	0	0	500
950.00	OTHER SUNDRY	0	0	0	0	100
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 197,636</b>

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

Maintenance Supervisor	1.00
Assistant Maintenance Supervisor	1.00
Senior Mechanic	1.00
Maintenance Electrician	2.00
HVAC Maintenance Technician	1.00
Maintenance Mechanic	1.00
Maintenance Technician	1.00
Part-Time Worker	0.47
<b>Total FTEs</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;
- > Ensure competitive quotes are received from third party contractors doing work on City facilities; 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**

**\$714,846**

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>Personnel</b>	\$ 398,397	\$ 465,397	\$ 465,397	\$ 436,876	\$ 494,047
<b>Supplies</b>	31,242	29,805	29,805	25,083	28,055
<b>Maintenance</b>	41,591	42,200	42,200	46,977	28,400
<b>Services</b>	167,249	161,819	161,819	166,901	156,844
<b>Capital</b>	5,782	0	0	5,810	0
<b>Sundries</b>	2,516	5,900	5,900	6,241	7,500
<b>Total Department Expenditures</b>	<b>\$ 646,777</b>	<b>\$ 705,121</b>	<b>\$ 705,121</b>	<b>\$ 687,888</b>	<b>\$ 714,846</b>

**DECISION PACKAGES FUNDED**

702.31 City Hall Air Volume Upgrades <sup>1</sup>	\$ 9,000
802.00 Replace City Hall HVAC <sup>1</sup>	45,000
813.00 1/2 Ton Truck w/ Lift Gate - Replace Unit #001 <sup>1</sup>	30,000

**OUTPUTS**

<b>Building Maintenance</b>					
Remodel Projects	7	5	5	7	5
New Construction	4	3	3	3	3
Roof Repairs	2	1	1	4	1
Total HVAC Services and Repairs	106	100	100	129	100
HVAC Repairs (major)	7	4	4	3	4
Street Light Repairs	232	200	200	181	200
Flags and Banners	52	60	60	47	60
Miscellaneous Services and Repairs	N/A	225	225	254	225
<b>Vehicle Maintenance</b>					
Brake Repairs	73	50	50	28	50
Transmission Repairs	7	10	10	14	10
Oil Changes	132	100	100	79	100
Outsourced Oil Changes	53	120	120	187	120
State Inspections	112	120	120	113	120
<b>Service Calls</b>					
Facility Maintenance	863	1,000	1,000	895	1,000
Vehicle Maintenance	713	800	800	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**

**\$714,846**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 295,138	\$ 316,096	\$ 316,096	\$ 307,662	\$ 333,831
102.00	OVERTIME PAY	1,911	1,500	1,500	1,500	1,500
103.00	OASDI/MEDICARE	22,350	24,945	24,945	23,502	26,341
103.02	MATCHING RETIREMENT	20,567	20,580	20,580	17,279	20,617
105.00	LONGEVITY PAY	2,698	1,808	1,808	1,870	2,300
105.01	EDUCATION/MISCELLANEOUS	6,000	6,023	6,023	6,000	6,000
106.00	MEDICAL INSURANCE	66,917	83,092	83,092	71,905	87,669
106.01	LIFE INSURANCE	1,022	1,075	1,075	1,138	1,140
106.02	LONG TERM DISABILITY	389	409	409	542	434
107.00	WORKERS' COMPENSATION	6,076	6,625	6,625	5,478	10,773
116.00	SALARIES/WAGES CONTINGENCY	0	3,244	3,244	0	3,442
118.00	ACCRUED COMP TIME	(2,461)	0	0	0	0
120.00	PAYROLL CONTRA EXPENSE	(22,210)	0	0	0	0
202.00	FUEL	9,215	9,000	9,000	5,036	7,000
203.00	TOOLS/SMALL EQUIPMENT	4,370	4,000	4,000	3,998	4,500
204.00	POSTAGE & FREIGHT	71	75	75	22	50
205.00	OFFICE SUPPLIES	186	300	300	284	300
206.00	EMPLOYEE RELATIONS	927	780	780	807	780
207.00	REPRODUCTION/PRINTING	666	700	700	725	700
208.00	CLOTHING/PERS PROTECTIVE EQUIP	4,991	4,500	4,500	4,105	5,250
210.00	BOTANICAL & AGRICULTURAL	75	50	50	50	75
211.00	CLEANING AND JANITORIAL	2,175	2,000	2,000	2,039	2,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	62	1,600	1,600	1,532	1,200
213.00	COMMUNICATIONS EQUIPMENT	0	200	200	0	0
221.00	SAFETY/FIRST AID SUPPLIES	1,170	800	800	772	500
223.00	SMALL APPLIANCES	835	300	300	299	200
250.00	OTHER SUPPLIES	6,500	5,500	5,500	5,414	5,500

**DEPT 131 - MAINTENANCE DEPARTMENT**

**\$714,846**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 19,580	\$ 5,000	\$ 5,000	\$ 6,536	\$ 7,000
304.00	MACHINERY/EQUIPMENT	333	300	300	290	300
306.00	OUTDOOR/STREET LIGHTING	0	11,000	11,000	15,000	0
310.00	LAND/GROUNDS	1,794	5,200	5,200	4,811	600
312.00	BUILDINGS/APPLIANCES	19,205	20,000	20,000	19,834	20,000
350.00	OTHER MAINTENANCE	681	700	700	506	500
401.00	ELECTRICAL	103,284	88,315	88,315	97,623	87,429
403.00	TELEPHONE	1,192	1,300	1,300	633	750
404.00	GAS	5,508	4,504	4,504	4,800	4,800
405.00	WATER	2,199	2,200	2,200	2,200	2,225
406.00	SEWER	1,632	1,500	1,500	1,820	1,840
406.50	GARBAGE	1,064	1,000	1,000	2,450	2,500
408.10	RENTALS/LEASES-FLEET	1,800	1,500	1,500	900	800
409.00	ADVERTISEMENTS/LEGAL NOTICES	50	0	0	25	0
415.00	JANITORIAL SERVICES	31,675	34,000	34,000	33,973	34,000
424.00	SERVICE CONTRACTS	12,048	20,000	20,000	15,000	15,000
450.00	OTHER SERVICES	6,796	7,500	7,500	7,477	7,500
702.00	BUILDINGS	0	0	0	5,810	0
710.00	MACHINERY/EQUIPMENT	4,360	0	0	0	0
714.00	RADIOS/RADAR/CAMERAS	1,422	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	3,033	3,100	3,100	3,480	3,800
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,539	2,000	2,000	1,913	2,500
908.10	MILEAGE	0	0	0	48	400
950.00	OTHER SUNDRY	643	800	800	800	800
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 650,476</b>	<b>\$ 705,121</b>	<b>\$ 705,121</b>	<b>\$ 687,888</b>	<b>\$ 714,846</b>
999.08	B&G CLUB-MAINT REIMB	(3,699)	0	0	0	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 646,777</b>	<b>\$ 705,121</b>	<b>\$ 705,121</b>	<b>\$ 687,888</b>	<b>\$ 714,846</b>

\* REVISED ANNUAL ESTIMATE





**STAFFING (FTEs)**

Assistant City Manager: Chief Financial Officer	1.00
Controller	1.00
Budget Manager	1.00
Accounting Manager	1.00
Accounting Supervisor	1.00
Financial Accountant	1.00
Accounting Clerk II	1.00
Accounting Clerk I	1.00
Insurance Specialist	0.60
Special Projects Accountant	0.27
<b>Total FTEs</b>	<b>8.87</b>

The Finance Department is responsible for the City’s fiscal administration and provides accounting and budget support City-wide. The Accounting team ensures the integrity of the City’s accounting services including 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). This department also manages the property and liability coverage for the City.

**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; and
- > Maintain fund balances and working capital at sufficient levels to protect the City’s creditworthiness and provide reserves for unforeseen emergencies.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>Personnel</b>	\$ 740,622	\$ 783,043	\$ 783,043	\$ 760,803	\$ 735,776
<b>Supplies</b>	14,413	20,275	20,275	15,884	17,975
<b>Maintenance</b>	62	0	0	0	0
<b>Services</b>	149,434	162,500	162,500	162,630	160,280
<b>Capital</b>	0	0	0	0	0
<b>Sundries</b>	6,893	10,600	10,600	9,315	8,475
<b>Total Department Expenditures</b>	<b>\$ 911,424</b>	<b>\$ 976,418</b>	<b>\$ 976,418</b>	<b>\$ 948,632</b>	<b>\$ 922,506</b>
<b>DECISION PACKAGES FUNDED</b>					
None					
<b>OUTPUTS</b>					
<b>Fiscal Management</b>					
- Accounts Payable Transactions	5,928	5,710	5,710	5,930	5,920
- Payroll Transactions	7,144	7,135	7,135	6,746	6,750
- Days of General Fund Reserves	95	95	95	104	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>OUTCOMES</b>					
GFOA CAFR Award	Awarded	Awarded	Awarded	Awarded	Awarded
GFOA Budget Award	Awarded	Awarded	Awarded	Awarded	Awarded

\* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 542,289	\$ 564,390	\$ 564,390	\$ 562,587	\$ 543,707
102.00	OVERTIME PAY	0	1,000	1,000	0	0
103.00	OASDI/MEDICARE	39,589	44,279	44,279	41,757	42,420
103.02	MATCHING RETIREMENT	37,474	36,538	36,538	30,805	30,978
105.00	LONGEVITY PAY	4,735	5,251	5,251	4,100	3,230
105.01	EDUCATION/MISCELLANEOUS	6,000	6,023	6,023	6,000	6,000
106.00	MEDICAL INSURANCE	105,313	116,025	116,025	111,669	100,313
106.01	LIFE INSURANCE	1,742	1,932	1,932	1,966	1,730
106.02	LONG TERM DISABILITY	716	735	735	996	660
107.00	WORKERS' COMPENSATION	976	1,038	1,038	923	1,495
116.00	SALARIES/WAGES CONTINGENCY	0	5,832	5,832	0	5,243
118.00	ACCRUED COMP TIME	1,788	0	0	0	0
204.00	POSTAGE & FREIGHT	2,912	3,200	3,200	3,000	3,000
205.00	OFFICE SUPPLIES	4,530	6,000	6,000	4,300	4,500
206.00	EMPLOYEE RELATIONS	552	750	750	720	550
207.00	REPRODUCTION & PRINTING	4,919	7,000	7,000	5,000	5,000
209.00	EDUCATIONAL	0	500	500	250	200
211.00	CLEANING AND JANITORIAL	47	125	125	75	75
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,440	2,650	2,650	2,099	4,600
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	361	0
223.00	SMALL APPLIANCES	0	0	0	29	0
250.00	OTHER SUPPLIES	13	50	50	50	50
313.00	COMPUTER/OFFICE EQUIPMENT	62	0	0	0	0
402.00	AUDITS/CONSULTANTS FEES	52,450	66,000	66,000	66,500	61,180
424.00	SERVICE CONTRACTS	33,220	35,000	35,000	35,000	36,000
426.00	ADP PAYROLL/PORTAL SERVICES	61,503	58,000	58,000	58,000	59,600
428.00	BANK FEES	1,234	2,000	2,000	1,700	2,000
450.00	OTHER SERVICES	1,027	1,500	1,500	1,430	1,500
908.00	SEMINARS/MEMBERSHIP/TRAVE	6,798	9,500	9,500	8,500	7,575
908.10	MILEAGE	100	1,000	1,000	780	800
950.00	OTHER SUNDRY	(5)	100	100	35	100
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 911,424</b>	<b>\$ 976,418</b>	<b>\$ 976,418</b>	<b>\$ 948,632</b>	<b>\$ 922,506</b>

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

Purchasing Supervisor	1.00
Purchasing Specialist	1.00
Inventory & Warehouse Supervisor	1.00
Part-Time Warehouse Worker	0.47
<b>Total FTEs</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.

- > 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;
- > Maintain a contract management database;
- > Achieve maximum cost savings by grouping orders and using bid contracts; and
- > Maintain optimum stock levels to minimize emergency orders and stock turns.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 228,147	\$ 215,089	\$ 215,089	\$ 215,718	\$ 223,794
Supplies	11,751	10,200	10,200	8,072	7,300
Maintenance	3,309	6,450	6,450	9,076	200
Services	26,861	29,030	29,030	32,549	29,822
Capital	0	0	0	0	0
Sundries	6,203	10,100	10,100	7,179	4,325
<b>Total Department Expenditures</b>	<b>\$ 276,271</b>	<b>\$ 270,869</b>	<b>\$ 270,869</b>	<b>\$ 272,594</b>	<b>\$ 265,441</b>

**DECISION PACKAGES FUNDED**

None

**OUTPUTS**

<b>Purchasing</b>					
- Total Purchase Orders	966	900	900	881	950
- Total Bids and RFPs	10	12	12	11	14
<b>Physical Inventory</b>					
- Item Codes Maintained	1,201	1,250	1,250	1,210	1,250
- Number of Items Disbursed	181,838	182,000	182,000	143,392	182,000
- Dollars Disbursed	\$ 1,025,078	\$ 1,050,000	\$ 1,050,000	\$ 974,592	\$ 1,050,000
Online Auctions	66	60	60	53	60
Auction Revenue	\$ 51,377	\$ 50,000	\$ 50,000	\$ 48,901	\$ 50,000

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

DEPT 135 - PURCHASING/WAREHOUSE DEPARTMENT

\$265,441

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 159,858	\$ 147,494	\$ 147,494	\$ 150,326	\$ 155,739
102.00	OVERTIME PAY	194	500	500	200	200
103.00	OASDI/MEDICARE	11,657	11,497	11,497	10,987	12,134
103.02	MATCHING RETIREMENT	10,583	9,197	9,197	8,404	9,222
105.00	LONGEVITY PAY	1,900	1,922	1,922	1,923	2,030
105.01	EDUCATION/MISCELLANEOUS	5,077	0	0	0	0
106.00	MEDICAL INSURANCE	36,762	40,511	40,511	41,329	39,432
106.01	LIFE INSURANCE	516	487	487	563	514
106.02	LONG TERM DISABILITY	201	185	185	268	196
107.00	WORKERS' COMPENSATION	1,721	1,821	1,821	1,718	2,766
116.00	SALARIES/WAGES CONTINGENCY	0	1,475	1,475	0	1,561
118.00	ACCRUED COMP TIME	(321)	0	0	0	0
202.00	FUEL	576	800	800	300	700
203.00	TOOLS/SMALL EQUIPMENT	549	700	700	632	500
204.00	POSTAGE & FREIGHT	495	400	400	316	400
205.00	OFFICE SUPPLIES	1,067	1,200	1,200	914	800
206.00	EMPLOYEE RELATIONS	991	1,500	1,500	1,477	1,200
207.00	REPRODUCTION/PRINTING	1,901	2,000	2,000	1,515	1,800
208.00	CLOTHING/PERS PROTECTIVE EQUIP	582	500	500	482	500
209.00	EDUCATIONAL	184	0	0	0	0
211.00	CLEANING AND JANITORIAL	178	250	250	250	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	3,728	1,500	1,500	779	200
216.10	RESALE ITEMS-VENDING MACHINES	539	500	500	362	500
221.00	SAFETY/FIRST AID SUPPLIES	294	150	150	150	100
223.00	SMALL APPLIANCES	80	0	0	0	0
250.00	OTHER SUPPLIES	586	700	700	895	500

**DEPT 135 - PURCHASING/WAREHOUSE DEPARTMENT**

**\$265,441**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 928	\$ 250	\$ 250	\$ 101	\$ 100
304.00	MACHINERY/EQUIPMENT	67	0	0	0	0
312.00	BUILDINGS/APPLIANCES	2,314	6,000	6,000	8,875	0
350.00	OTHER MAINTENANCE	0	200	200	100	100
401.00	ELECTRICAL	12,039	10,929	10,929	13,756	12,200
404.00	GAS	134	151	151	125	125
405.00	WATER	462	500	500	500	500
406.00	SEWER	222	250	250	315	320
406.50	GARBAGE	1,223	1,250	1,250	1,223	1,225
409.00	ADVERTISEMENTS/LEGAL NOTICES	1,788	2,500	2,500	2,498	2,500
415.00	JANITORIAL SERVICES	500	3,000	3,000	3,000	1,500
424.00	SERVICE CONTRACTS	10,041	10,000	10,000	10,368	11,000
450.00	OTHER SERVICES	452	450	450	764	452
901.00	LIAB/CASUALTY INSURANCE	2,136	2,200	2,200	2,153	2,225
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,811	5,000	5,000	2,125	1,000
908.10	MILEAGE	638	700	700	700	200
908.20	CONTINUING EDUCATION	1,618	2,100	2,100	2,101	800
950.00	OTHER SUNDRY	0	100	100	100	100
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 276,271</b>	<b>\$ 270,869</b>	<b>\$ 270,869</b>	<b>\$ 272,594</b>	<b>\$ 265,441</b>

\* REVISED ANNUAL ESTIMATE





**STAFFING (FTEs)**

Street Superintendent	1.00
Crew Leader	2.00
Quality Control Technician	1.00
Vegetation Technician	1.00
Equipment Operator II	2.00
Equipment Operator I	2.00
Maintenance Worker II	2.00
Maintenance Worker I	4.00
Part-Time Maintenance Worker	0.25
<b>Total FTEs</b>	<b>15.25</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 2015-16, the Street Department has planned to reconstruct approximately 6 sections of roadway throughout town. This will improve 1 mile 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;
- > Make repairs to broken sidewalks, curbs and gutters as the budget allows;
- > Respond to citizen complaints in a timely manner;
- > Provide education to our employees regarding Work Zone Safety and Qualified Flagger in order to provide safety for both citizens and employees when working on construction sites;
- > Enhance our warning and directional signage used at construction sites enabling efficient traffic flow through the temporary construction zones; and
- > Upgrade street signs and directional signs to best represent our City for both local residents and visitors.

**DEPT 141 - STREETS DEPARTMENT**

**\$1,274,548**

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>Personnel</b>	\$ 718,804	\$ 852,645	\$ 852,645	\$ 711,259	\$ 695,138
<b>Supplies</b>	96,542	96,000	96,000	88,489	96,800
<b>Maintenance</b>	361,108	452,100	317,100	356,591	308,700
<b>Services</b>	43,261	18,247	18,247	33,201	21,210
<b>Capital</b>	146,381	18,200	228,900	157,303	135,000
<b>Sundries</b>	15,610	17,500	17,500	16,762	17,700
<b>Total Department Expenditures</b>	<b>\$ 1,381,706</b>	<b>\$ 1,454,692</b>	<b>\$ 1,530,392</b>	<b>\$ 1,363,605</b>	<b>\$ 1,274,548</b>

**DECISION PACKAGES FUNDED**

802.41 Material Storage Facility <sup>1</sup>					\$ 25,000
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**OUTPUTS**

Chip Seal (linear feet)	6,370	3,560	0	0	3,000
Curb & Gutter (linear feet)	3,375	3,000	3,000	3,000	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	9,222	6,500
Reconstructed Streets (linear feet)	4,900	13,250	5,525	5,525	5,280
Cracked Sealed (miles)	30	25	8	9	15

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

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

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 488,499	\$ 538,105	\$ 538,105	\$ 470,140	\$ 447,295
102.00	OVERTIME PAY	2,242	5,300	5,300	2,500	2,500
103.00	OASDI/MEDICARE	36,096	43,270	43,270	35,673	35,496
103.02	MATCHING RETIREMENT	34,979	35,730	35,730	27,289	28,184
105.00	LONGEVITY PAY	7,460	8,333	8,333	7,480	6,770
105.01	EDUCATION/MISCELLANEOUS	6,000	6,023	6,023	6,000	6,000
105.03	STANDBY	146	6,500	6,500	0	0
106.00	MEDICAL INSURANCE	149,713	177,539	177,539	141,260	132,776
106.01	LIFE INSURANCE	1,707	1,847	1,847	1,789	1,552
106.02	LONG TERM DISABILITY	662	701	701	866	591
107.00	WORKERS' COMPENSATION	20,987	23,761	23,761	18,262	29,268
116.00	SALARIES/WAGES CONTINGENCY	0	5,536	5,536	0	4,706
118.00	ACCRUED COMP TIME	(2,247)	0	0	0	0
120.00	PAYROLL CONTRA EXPENSE	(27,440)	0	0	0	0
202.00	FUEL	75,610	75,000	75,000	65,000	68,000
203.00	TOOLS/SMALL EQUIPMENT	2,631	2,000	2,000	3,500	4,300
204.00	POSTAGE	36	0	0	0	0
205.00	OFFICE SUPPLIES	165	200	200	202	200
206.00	EMPLOYEE RELATIONS	868	800	800	794	800
207.00	REPRODUCTION & PRINTING	0	100	100	99	400
208.00	CLOTHING/PERS PROTECTIVE EQUIP	8,464	8,000	8,000	8,190	9,500
210.00	BOTANICAL & AGRICULTURAL	2,674	3,000	3,000	3,250	7,200
211.00	CLEANING AND JANITORIAL	1,705	1,500	1,500	1,418	1,500
212.00	COMPUTER EQUIPMENT & SUPPLIES	760	1,400	1,400	1,396	1,400
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	90	0
221.00	SAFETY/FIRST AID SUPPLIES	1,475	2,500	2,500	2,300	1,500
250.00	OTHER SUPPLIES	2,152	1,500	1,500	2,250	2,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 64,703	\$ 53,000	\$ 53,000	\$ 91,657	\$ 60,000
303.10	EQUIPMENT CONTRA EXPENSE	(20,860)	0	0	0	0
304.00	MACHINERY/EQUIPMENT	3,229	4,500	4,500	4,476	4,000
310.00	LAND/GROUNDS	0	4,500	4,500	0	0
312.00	BUILDINGS/APPLIANCES	1,386	1,000	1,000	989	600
315.00	STREETS/INLETS/CURBS	(2,891)	4,000	4,000	10,000	4,000
315.10	STREETS-CONCRETE WORK	29,913	60,000	60,000	59,381	60,000
315.20	STREETS-MISC MATERIALS	89,814	100,000	100,000	99,935	100,000
315.30	STREETS-PREVENTATIVE MAINT	72,636	70,000	70,000	69,993	60,000
315.40	STRTS-SPECIAL PRJTS-DO NOT USE	102,906	135,000	0	0	0
317.00	TRAFFIC SIGNS & ST MARKERS	20,273	20,000	20,000	19,956	20,000
350.00	OTHER MAINTENANCE	0	100	100	204	100
401.00	ELECTRICAL	5,078	2,757	2,757	4,250	4,100
402.15	STATE FEES	1,500	0	0	1,250	0
403.00	TELEPHONE	1,206	700	700	898	700
405.00	WATER	750	850	850	750	760
406.00	SEWER	988	750	750	1,000	1,010
406.50	GARBAGE	938	940	940	938	940
406.60	TRNSF STATION/LANDFILL FEE	0	0	0	7	0
408.00	RENTAL & LEASES	10,000	0	0	12,796	5,000
408.10	RENTALS/LEASES-FLEET	18,528	11,500	11,500	7,500	7,500
422.00	CONTRACT LABOR	2,980	0	0	2,000	0
424.00	SERVICE CONTRACTS	192	200	200	192	200
450.00	OTHER SERVICES	1,101	550	550	1,620	1,000
710.00	MACHINERY/EQUIPMENT	1,747	0	0	0	0
715.00	OTHER CAPITAL	0	18,200	18,200	0	0
803.00	STREETS/INLETS/CURBS	144,634	0	210,700	157,303	135,000
901.00	LIAB/CASUALTY INSURANCE	12,391	13,000	13,000	12,491	13,400
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,078	4,000	4,000	3,889	4,000
908.10	MILEAGE	142	500	500	382	300
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,381,706</b>	<b>\$ 1,454,692</b>	<b>\$ 1,530,392</b>	<b>\$ 1,363,605</b>	<b>\$ 1,274,548</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

Parks Superintendent	1.00
Parks Maintenance Coordinator	1.00
Support Services Coordinator	0.50
Electrician	1.00
Mechanic	1.00
Athletic Facility Caretaker	1.00
Landscape Maintenance Worker	1.00
Maintenance Worker II	4.00
Maintenance Worker I	3.00
Part-Time Maintenance Worker	3.17
<b>Total FTEs</b>	<b>16.67</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.

- > Install new playing surfaces on baseball and softball fields in a timely manner, and learn how to prepare and maintain the fields that is most beneficial and safe to all users;
- > Continue to work with the Parks and Recreation Advisory Board to keep the Parks Master Plan updated and assist with any grant opportunities that arise;
- > 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.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 571,251	\$ 649,380	\$ 649,380	\$ 635,604	\$ 696,531
Supplies	111,590	112,300	112,300	105,009	106,700
Maintenance	120,053	127,540	127,540	127,598	109,500
Services	233,835	216,358	216,358	222,840	222,000
Capital	44,420	0	0	1,163	0
Sundries	(21,060)	(20,800)	(20,800)	(21,851)	(20,650)
<b>Total Department Expenditures</b>	<b>\$ 1,060,089</b>	<b>\$ 1,084,778</b>	<b>\$ 1,084,778</b>	<b>\$ 1,070,363</b>	<b>\$ 1,114,081</b>

**DECISION PACKAGES FUNDED**

716.42 Lightning Detection System - Fireman's Park <sup>2</sup>	\$	10,000
716.44 Field Renovations - Phase II - Infields at Hohlt Park <sup>2</sup>		60,000
716.44 Picnic Tables - Phase II - Hohlt Park Pavilions <sup>2</sup>		13,050
716.44 Trash Receptacles - Phase II - Hohlt Park <sup>2</sup>		6,250
716.48 Trash Receptacles - Phase II - Henderson Park <sup>2</sup>		3,750
716.53 Picnic Tables - Phase II - Jackson Street Park Pavilions <sup>2</sup>		5,075
716.62 Field Renovations - Phase II - Infields at Linda Anderson Park <sup>2</sup>		40,000
716.62 Lightning Detection System - Linda Anderson Park <sup>2</sup>		10,000
810.44 Bunker Rake - Replace Unit #1201 <sup>1</sup>		19,500
816.40 Skate Park Equipment Addition <sup>2</sup>		35,000
816.44 Bleachers at Kenjura Field & Field 4 - Hohlt Park <sup>2</sup>		57,500

**OUTPUTS**

Parks Acreage Maintained	191	191	191	191	191
Number of Parks Employees (FTE)	17.62	15.42	15.42	15.42	16.67
Park Acreage Maintained per Employee	10.84	12.39	12.39	12.39	11.46
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	5,353	5,478	5,478	5,405	5,626
Playground Units Inspected/Maintained	14	14	14	14	14
Sports Fields Maintained	33	33	33	33	33
Sports Courts Maintained	20	20	20	20	20
Restrooms/Kitchens Cleaned Daily	23	23	23	23	23

**OUTCOMES**

New Measure to be tracked in the Future

\* 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

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 399,316	\$ 445,863	\$ 445,863	\$ 440,693	\$ 469,318
102.00	OVERTIME PAY	3,943	6,000	6,000	4,000	4,000
103.00	OASDI/MEDICARE	30,174	35,566	35,566	33,791	37,287
103.02	MATCHING RETIREMENT	27,080	26,280	26,280	22,633	26,272
105.00	LONGEVITY PAY	5,890	6,394	6,394	6,578	7,350
105.01	EDUCATION/MISCELLANEOUS	6,000	6,023	6,023	6,000	6,000
106.00	MEDICAL INSURANCE	96,026	109,334	109,334	112,670	127,079
106.01	LIFE INSURANCE	1,330	1,354	1,354	1,558	1,437
106.02	LONG TERM DISABILITY	505	514	514	740	546
107.00	WORKERS' COMPENSATION	6,834	7,967	7,967	6,941	12,887
116.00	SALARIES/WAGES CONTINGENCY	0	4,085	4,085	0	4,355
118.00	ACCRUED COMP TIME	(972)	0	0	0	0
120.00	PAYROLL CONTRA EXPENSE	(4,876)	0	0	0	0
202.00	FUEL	21,926	24,700	24,700	15,716	18,000
203.00	TOOLS/SMALL EQUIPMENT	7,336	3,500	3,500	3,500	3,500
204.00	POSTAGE	37	100	100	100	100
205.00	OFFICE SUPPLIES	274	150	150	150	200
206.00	EMPLOYEE RELATIONS	1,512	1,900	1,900	1,600	1,600
207.00	REPRODUCTION & PRINTING	460	500	500	500	550
208.00	CLOTHING/PERS PROTECTIVE EQUIP	6,784	7,150	7,150	6,500	6,500
210.00	BOTANICAL & AGRICULTURAL	26,027	30,000	30,000	30,000	30,000
210.10	BOTANICAL-BEAUTIFICATION	5,756	6,000	6,000	6,000	6,000
211.00	CLEANING AND JANITORIAL	16,834	17,000	17,000	16,000	17,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	259	300	300	300	1,200
221.00	SAFETY/FIRST AID SUPPLIES	256	300	300	443	450
223.00	SMALL APPLIANCES	611	700	700	700	600
250.00	OTHER SUPPLIES	12,080	8,000	8,000	8,000	8,000
250.20	OTHER SUPPLIES-FIELD SUPPLIES	11,437	12,000	12,000	15,500	13,000
303.00	VEHICLES/LARGE EQUIPMENT	17,627	18,500	18,500	20,000	18,500
304.00	MACHINERY/EQUIPMENT	3,234	3,500	3,500	7,500	10,000
306.00	OUTDOOR/STREET LIGHTING	12,944	9,040	9,040	9,040	9,000
309.00	COMMUNICATION/PHOTO EQUIP	0	0	0	58	0
310.00	LAND/GROUNDS	36,469	61,000	61,000	55,000	40,000
312.00	BUILDINGS/APPLIANCES	29,546	11,500	11,500	15,000	12,000
350.00	OTHER MAINTENANCE	20,234	24,000	24,000	21,000	20,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
401.00	ELECTRICAL	\$ 108,959	\$ 83,900	\$ 83,900	\$ 93,041	\$ 90,000
402.80	SPECIAL SERVICES-TREE TRIMMING	10,310	10,000	10,000	10,000	10,000
403.00	TELEPHONE	810	1,200	1,200	381	400
404.00	GAS	4,603	4,008	4,008	4,100	4,100
405.00	WATER	12,357	9,000	9,000	13,750	13,900
406.00	SEWER	10,303	15,000	15,000	10,000	10,100
406.50	GARBAGE	17,954	18,400	18,400	16,700	16,700
406.60	TRNSF STATION/LANDFILL FEE	36	100	100	100	100
408.00	RENTAL & LEASES	0	0	0	149	0
408.10	RENTALS/LEASES-FLEET	2,338	5,000	5,000	2,000	2,000
415.00	JANITORIAL SERVICES	772	0	0	2,340	2,400
422.00	CONTRACT LABOR	26,400	26,400	26,400	26,400	26,400
424.00	SERVICE CONTRACTS	2,692	2,700	2,700	2,692	4,700
425.00	LABORATORY TEST FEES	0	150	150	150	0
442.00	CONTRACT MOWING	35,505	40,000	40,000	40,000	40,000
450.00	OTHER SERVICES	796	500	500	1,037	1,200
702.00	BUILDINGS	0	0	0	1,163	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	1,422	0	0	0	0
802.00	BUILDINGS	42,998	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	8,421	8,500	8,500	8,331	8,800
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,334	4,500	4,500	4,500	4,500
908.10	MILEAGE	440	400	400	193	250
950.00	OTHER SUNDRY	744	800	800	800	800
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,095,089</b>	<b>\$ 1,119,778</b>	<b>\$ 1,119,778</b>	<b>\$ 1,106,038</b>	<b>\$ 1,149,081</b>
999.00	WASH CO-LAP REIMBURSEMENT	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
999.04	BISD-PARKS EQUIPMENT REIMB	0	0	0	(675)	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,060,089</b>	<b>\$ 1,084,778</b>	<b>\$ 1,084,778</b>	<b>\$ 1,070,363</b>	<b>\$ 1,114,081</b>

\* REVISED ANNUAL ESTIMATE





	<b>STAFFING (FTEs)</b>
Library Supervisor	1.00
Assistant Librarian	1.00
Library IT Technician	1.00
Library Support Specialist	1.00
Children's Program Coordinator	0.50
Part-Time Library Clerk	1.97
	1.97
<b>Total FTEs</b>	<b>6.47</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.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>Personnel</b>	\$ 274,487	\$ 268,620	\$ 268,620	\$ 261,502	\$ 260,568
<b>Supplies</b>	68,413	78,000	83,000	79,239	71,450
<b>Maintenance</b>	1,518	0	0	0	0
<b>Services</b>	99,588	45,950	45,950	41,170	71,350
<b>Capital</b>	10,606	0	0	0	10,000
<b>Sundries</b>	(11,373)	600	600	(73)	(800)
<b>Total Department Expenditures</b>	<b>\$ 443,239</b>	<b>\$ 393,170</b>	<b>\$ 398,170</b>	<b>\$ 381,838</b>	<b>\$ 412,568</b>
<b>DECISION PACKAGES FUNDED</b>					
None					
<b>OUTPUTS</b>					
# of Library Card Holders	20,707	20,700	20,700	21,024	21,400
Circulation	67,291	68,000	68,000	61,056	63,000
Library Visits	65,506	68,000	68,000	63,100	64,000
Internet Users	13,151	11,000	11,000	12,365	13,500
<b>OUTCOMES</b>					
% Change in Library Revenue	-24.91%	-25.00%	-25.00%	-20.48%	0.00%

\* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 198,396	\$ 186,795	\$ 186,795	\$ 185,343	\$ 186,701
102.00	OVERTIME PAY	0	2,000	2,000	0	0
103.00	OASDI/MEDICARE	14,368	14,650	14,650	13,784	14,483
103.02	MATCHING RETIREMENT	11,268	10,499	10,499	8,269	8,376
105.00	LONGEVITY PAY	2,085	2,349	2,349	2,240	2,140
106.00	MEDICAL INSURANCE	46,497	49,568	49,568	50,682	46,305
106.01	LIFE INSURANCE	558	557	557	588	461
106.02	LONG TERM DISABILITY	208	212	212	277	176
107.00	WORKERS' COMPENSATION	357	336	336	319	523
116.00	SALARIES/WAGES CONTINGENCY	0	1,654	1,654	0	1,403
118.00	ACCRUED COMP TIME	751	0	0	0	0
204.00	POSTAGE & FREIGHT	241	300	300	300	300
205.00	OFFICE SUPPLIES	8,706	9,000	9,000	6,000	7,800
206.00	EMPLOYEE RELATIONS	751	800	800	800	800
207.00	REPRODUCTION & PRINTING	6,730	7,000	7,000	6,977	7,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	0	500	500	0	300
211.00	CLEANING AND JANITORIAL	389	250	250	250	250
212.00	COMPUTER EQUIPMENT & SUPPLIES	8,403	5,300	10,300	10,220	150
214.00	LIBRARY READING PROGRAMS	4,931	4,500	4,500	4,491	4,500
221.00	SAFETY/FIRST AID SUPPLIES	141	0	0	0	0
224.00	CIRCULATION ITEMS	37,546	50,000	50,000	49,941	50,000
250.00	OTHER SUPPLIES	575	350	350	260	350
310.00	LAND/GROUNDS	227	0	0	0	0
312.00	BUILDINGS/APPLIANCES	1,292	0	0	0	0

## LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
401.00	ELECTRICAL	\$ 20,002	\$ 3,000	\$ 3,000	\$ 2,985	\$ 11,535
405.00	WATER	1,979	1,000	1,000	425	1,300
406.00	SEWER	138	1,000	1,000	300	1,300
406.50	GARBAGE	1,525	0	0	0	730
409.00	ADVERTISEMENTS/LEGAL NOTICES	2,229	1,500	1,500	2,000	4,750
415.00	JANITORIAL SERVICES	10,463	6,200	6,200	6,174	10,105
424.00	SERVICE CONTRACTS	13,546	13,250	13,250	9,371	9,700
446.00	SUBSCRIPTIONS & OTHER MEDIA	13,453	20,000	20,000	19,915	19,930
450.00	OTHER SERVICES	36,253	0	0	0	12,000
702.00	BUILDINGS	1,265	0	0	0	0
712.00	OFFICE FURNITURE/EQUIPMENT	9,341	0	0	0	0
715.00	OTHER CAPITAL	0	0	0	0	10,000
901.00	LIAB/CASUALTY INSURANCE	1,867	2,000	2,000	2,413	2,500
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,876	3,000	3,000	2,828	3,000
908.10	MILEAGE	880	1,000	1,000	897	1,000
908.20	CONTINUING EDUCATION	0	8,500	8,500	7,658	6,600
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	57	0	0	81	0
950.00	OTHER SUNDRY	200	100	100	50	100
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 460,491</b>	<b>\$ 407,170</b>	<b>\$ 412,170</b>	<b>\$ 395,838</b>	<b>\$ 426,568</b>
999.01	FORTNIGHTLY CLUB BOOK SALE REV	(17,252)	(14,000)	(14,000)	(14,000)	(14,000)
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 443,239</b>	<b>\$ 393,170</b>	<b>\$ 398,170</b>	<b>\$ 381,838</b>	<b>\$ 412,568</b>

\* REVISED ANNUAL ESTIMATE

STAFFING (FTEs)



None

0.00

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. In 2015, 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, was completed. Six of these ten new hangars have been leased and we are anticipating the remaining four to be occupied in the near future.

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.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	3,560	2,750	2,750	2,555	2,750
Maintenance	34,048	21,000	21,000	20,114	5,500
Services	48,745	37,799	37,799	45,199	37,001
Capital	20,695	30,000	69,000	51,274	0
Sundries	4,928	45,150	6,150	23,158	37,699
<b>Total Department Expenditures</b>	<b>\$ 111,975</b>	<b>\$ 136,699</b>	<b>\$ 136,699</b>	<b>\$ 142,300</b>	<b>\$ 82,950</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	19.99%	22.64%	22.64%	10.87%	38.46%

\* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
203.00	TOOLS/SMALL EQUIPMENT	\$ 18	\$ 0	\$ 0	\$ 0	\$ 0
204.00	POSTAGE	21	50	50	20	50
210.00	BOTANICAL & AGRICULTURAL	1,140	1,800	1,800	1,800	1,800
211.00	CLEANING AND JANITORIAL	326	400	400	429	400
221.00	SAFETY/FIRST AID SUPPLIES	1,693	0	0	0	0
250.00	OTHER SUPPLIES	363	500	500	306	500
304.00	MACHINERY/EQUIPMENT	0	0	0	2,276	0
306.00	OUTDOOR/STREET LIGHTING	328	1,500	1,500	1,359	1,500
310.00	LAND/GROUNDS	0	1,000	1,000	0	0
312.00	BUILDINGS/APPLIANCES	3,416	2,500	2,500	2,395	2,500
318.00	RUNWAY MAINTENANCE	0	15,000	15,000	12,892	0
350.00	OTHER MAINTENANCE	30,304	1,000	1,000	1,192	1,500
401.00	ELECTRICAL	12,911	15,000	15,000	14,988	11,830
402.00	AUDITS/CONSULTANTS FEES	4,440	5,000	5,000	13,855	10,500
403.00	TELEPHONE	4,537	5,150	5,150	5,000	5,000
405.00	WATER	942	2,000	2,000	1,000	1,010
408.10	RENTALS/LEASES-FLEET	6,685	3,000	3,000	3,000	1,000
424.00	SERVICE CONTRACTS	9,138	7,301	7,301	7,000	7,301
450.00	OTHER SERVICES	10,092	348	348	356	360
713.00	VEHICLES/LARGE EQUIPMENT	6,499	0	0	0	0
815.00	OTHER CAPITAL OUTLAY	14,196	30,000	69,000	51,274	0
901.00	LIAB/CASUALTY INSURANCE	3,683	3,800	3,800	3,698	4,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	972	1,700	1,700	957	1,500
908.10	MILEAGE	273	400	400	511	500
924.00	CONTINGENCY-RAMP GRANT EXP	0	39,000	0	17,726	31,399
950.00	OTHER SUNDRY	0	250	250	266	300
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 111,975</b>	<b>\$ 136,699</b>	<b>\$ 136,699</b>	<b>\$ 142,300</b>	<b>\$ 82,950</b>

\* REVISED ANNUAL ESTIMATE



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	<b>STAFFING (FTES)</b>
Director of Community Services	1.00
Community Services Specialist	1.00
Support Services Coordinator	0.25
Carousel Worker	0.20
Part-Time Worker	0.48
	0.48
<b>Total FTEs</b>	<b>2.93</b>

Our Community Programs and Marketing Department belongs to the Community 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 youth programs and special events such as Movies in the Park, the Christmas Stroll and Lighted Parade, the annual Easter Egg-stravaganza and Hot Nights Cool Tunes. Reservations of park facilities are coordinated through our department including: the carousel, kitchens, All Sports Building, Amphitheatre and athletic fields. The department partners with local organizations including the Boys & Girls Club, Blinn College, and Brenham ISD to offer programs and services and receives sponsorships from area businesses like HEB, Premier Metal Buyers, Bluebonnet Electric, and Germania Insurance. 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.

- > Research and apply for community, corporate, state/federal grant funding for the Community Services Division and Parks;
- > Develop, execute, and adopt a strategic plan for the Nancy Carol Roberts Memorial Library, 2016-2026 and use as a tool to guide NCRML for future operations and development aligned with the values and direction of the city and apply for grant funding opportunities;
- > Develop carousel signage highlighting its rich history and prominence to our community;
- > Offer one new youth/adult program;
- > Continue to educate residents 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 10%;
- > Continue to poll park patrons for all parks to assess future needs and wants of the community;
- > Develop and implement a sports tourism "marketing plan" highlighting our existing athletic facilities to attract new event organizers to Brenham.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>Personnel</b>	\$ 107,611	\$ 195,055	\$ 195,055	\$ 198,254	\$ 203,742
<b>Supplies</b>	11,737	12,400	12,400	12,264	27,550
<b>Maintenance</b>	1,447	0	0	0	0
<b>Services</b>	11,287	21,527	21,527	22,633	17,550
<b>Capital</b>	0	0	0	0	0
<b>Sundries</b>	39,083	32,100	37,600	37,660	54,000
<b>Total Department Expenditures</b>	<b>\$ 171,165</b>	<b>\$ 261,082</b>	<b>\$ 266,582</b>	<b>\$ 270,811</b>	<b>\$ 302,842</b>
<b>DECISION PACKAGES FUNDED</b>					
212.00 Rectrac/Webtrac - Online Registration					\$ 15,000
948.40 Live Entertainment at Christmas Stroll <sup>1</sup>					10,000
948.60 Movies in the Park (1/2 total cost) <sup>1</sup>					4,000
<b>OUTPUTS</b>					
Total Hosted Tournaments	31	35	35	23	30
- Baseball	14	15	15	12	14
- Softball	7	8	8	3	6
- Soccer	9	9	9	6	6
- Football	1	3	3	2	4
Total Teams	488	585	585	317	420
<b>Field Scheduling</b>					
<b>Season Games - Number of Games</b>					
- BISD Boys Soccer and Baseball	83	80	80	83	50
- Blinn Softball	26	25	25	31	31
- Other (First Baptist, BCA, Tomball)	17	25	25	12	9
<b>Youth Leagues - Games per Season</b>					
- WCYSA (Fall & Spring)	379	385	385	452	325
- BCYFL <sup>2</sup>	N/A	N/A	N/A	N/A	11
- WCYFL	25	44	44	44	38
- WCLL	260	300	300	260	260
Adult Leagues (Soccer, Blinn Int., City, etc.)	353	360	360	135	135
Select Teams - Number of teams	14	16	16	14	14
<b>Program Participation</b>					
- Walk with a Doc	N/A	100	100	129	200
- Youth (Spring Training Camp, Little Diggers, etc.)	149	200	200	136	180
<b>Special Events - Attendance</b>					
Amphitheatre Events <sup>3</sup>	140	120	120	140	161
Christmas Stroll & Lighted Parade (entries)	37	60	60	49	80
Movie in the Park	2,000	2,000	2,000	2,142	2,500
Easter Egg-stravaganza	650	780	780	681	725
<b>OUTCOMES</b>					
% Change in Rec Revenues	-15.72%	-22.41%	-22.41%	32.87%	35.56%

\* REVISED ANNUAL ESTIMATE

<sup>2</sup> NEW YOUTH FOOTBALL LEAGUE

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

<sup>3</sup> HOSTED FIRST LIVE THEATRICAL PLAY JUNE 2014

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

**\$302,842**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 78,204	\$ 137,400	\$ 137,400	\$ 139,872	\$ 141,511
102.00	OVERTIME PAY	19	0	0	0	0
103.00	OASDI/MEDICARE	5,873	11,021	11,021	10,613	11,346
103.02	MATCHING RETIREMENT	5,741	8,493	8,493	7,604	8,288
105.00	LONGEVITY PAY	315	506	506	520	620
105.01	EDUCATION/MISCELLANEOUS	923	6,023	6,023	6,000	6,000
106.00	MEDICAL INSURANCE	15,370	28,436	28,436	31,689	32,174
106.01	LIFE INSURANCE	296	427	427	517	445
106.02	LONG TERM DISABILITY	113	162	162	246	169
107.00	WORKERS' COMPENSATION	757	1,300	1,300	1,193	1,859
116.00	SALARIES/WAGES CONTINGENCY	0	1,287	1,287	0	1,330
204.00	POSTAGE & FREIGHT	55	0	0	7	0
205.00	OFFICE SUPPLIES	190	200	200	200	200
206.00	EMPLOYEE RELATIONS	0	100	100	100	0
207.00	REPRODUCTION & PRINTING	4,084	4,500	4,500	4,500	4,500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	143	150	150	150	200
209.00	EDUCATIONAL	0	500	500	209	0
211.00	CLEANING & JANITORIAL	57	0	0	0	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	896	0	0	148	15,700
214.00	RECREATION PROGRAMS	5,998	6,500	6,500	6,500	6,500
221.00	SAFETY/FIRST AID SUPPLIES	201	200	200	200	200
250.00	OTHER SUPPLIES	113	250	250	250	250
312.00	BUILDINGS/APPLIANCES	1,447	0	0	0	0
402.00	AUDITS & CONSULTANTS	3,500	0	0	1,800	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	2,155	16,527	16,527	16,527	12,250
415.00	JANITORIAL SERVICES	519	0	0	0	0
424.00	SERVICE CONTRACTS	4,860	5,000	5,000	4,306	5,300
450.00	OTHER SERVICES	253	0	0	0	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,880	3,000	3,000	3,000	3,000
908.10	MILEAGE	997	1,500	1,500	1,500	1,000
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	534	600	600	600	600
948.40	CHRISTMAS STROLL	12,900	15,000	15,000	15,060	16,300
948.50	HOT NIGHTS/COOL TUNES	0	0	0	0	21,850
948.60	MOVIES IN THE PARK	9,134	10,000	10,000	10,000	9,250
948.70	AMPHITHEATER EVENTS	2,044	2,000	2,000	2,000	2,000
948.75	STATE SOFTBALL TOURNAMENT	10,594	0	5,500	5,500	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 171,165</b>	<b>\$ 261,082</b>	<b>\$ 266,582</b>	<b>\$ 270,811</b>	<b>\$ 302,842</b>

\* REVISED ANNUAL ESTIMATE



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<b>STAFFING (FTEs)</b>	
Aquatic Supervisor	1.00
Aquatic Safety Coordinator	0.50
Aquatic Maintenance Technician	1.00
Support Services Coordinator	0.25
Lifeguards	10.43
Front Desk/Gate Clerks	1.30
Pool Concessions	0.48
Aquatic Programs	0.29
Party Hostess	0.14
<b>Total FTEs</b>	<b>15.40</b>

The Blue Bell Aquatics Center (BBAC) is in the Community 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;
- > Create Maintenance Check List for weekly, monthly, and yearly checks and routine cleaning for all users information;
- > Create an asset data base for all features/equipment at the BBAC with information for future repairs and purchases;
- > 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;
- > Think outside the Box finding creative ways to draw new user groups to the facility;
- > Market facility and programs to gain new user groups within and surrounding our county;
- > Implement Web Trac to expand our programming reach and allow for online registration;
- > Aquatic Support Services Staff trained in Lifeguarding and CPO certification;
- > Partner with Blinn College to develop programs/activities geared towards Blinn Students; and
- > Train Aerobic Instructors as Lifeguards so they can help identify any signs/symptoms within their class before an emergency situation occurs.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 429,808	\$ 413,705	\$ 413,705	\$ 412,763	\$ 426,249
Supplies	76,068	80,650	80,650	77,623	76,450
Maintenance	72,354	129,090	129,090	108,543	156,062
Services	137,426	135,445	135,445	131,426	126,355
Capital	50,425	1,500	7,200	6,416	0
Sundries	8,894	10,500	10,500	10,719	11,150
<b>Total Department Expenditures</b>	<b>\$ 774,975</b>	<b>\$ 770,890</b>	<b>\$ 776,590</b>	<b>\$ 747,490</b>	<b>\$ 796,266</b>

**DECISION PACKAGES FUNDED**

310.00 Powder Coat/Epoxy Fence - Phase II <sup>1</sup>				\$	20,000
312.00 Aquatic Center Interior Improvements - Phase I <sup>1</sup>					50,000
816.35 Water Play Structure - Replace Mushroom <sup>2</sup>					70,000
816.35 Mistical Super Splash Feature - Replace Spout <sup>2</sup>					20,000

**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	2.77%	0.00%	0.00%	0.00%	0.00%
% Change in Concessions Revenue	11.17%	40.00%	40.00%	-16.67%	-14.29%
% Change in Member Pass Revenue	-1.37%	0.00%	0.00%	-2.86%	-2.86%
% Change in Aquatic Programs Revenue	46.13%	31.58%	31.58%	182.09%	166.67%
% Change in Leisure Pool Rental Revenue	5.21%	0.00%	0.00%	-16.67%	0.00%
% Change in Competitive Pool Rental Revenue	-3.47%	0.00%	0.00%	8.96%	12.50%
% Change in Therapy Pool Rental Revenue	-10.56%	66.67%	66.67%	20.00%	0.00%
% Change in Table Rental Revenue	976.42%	500.00%	500.00%	105.48%	151.67%
% Change in Room Rental Revenue	18.42%	0.00%	0.00%	0.00%	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

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 363,023	\$ 348,697	\$ 348,697	\$ 348,793	\$ 354,875
102.00	OVERTIME PAY	2,562	1,500	1,500	2,500	2,500
103.00	OASDI/MEDICARE	27,714	26,887	26,887	26,821	27,467
103.02	MATCHING RETIREMENT	8,561	7,738	7,738	6,407	7,721
105.00	LONGEVITY PAY	978	1,136	1,136	1,373	1,500
106.00	MEDICAL INSURANCE	21,817	20,214	20,214	19,898	20,986
106.01	LIFE INSURANCE	406	408	408	459	423
106.02	LONG TERM DISABILITY	154	155	155	218	161
107.00	WORKERS' COMPENSATION	5,739	5,734	5,734	6,294	9,324
116.00	SALARIES/WAGES CONTINGENCY	0	1,236	1,236	0	1,292
118.00	ACCRUED COMP TIME	(1,145)	0	0	0	0
201.00	CHEMICALS	23,272	20,000	20,000	20,001	20,000
202.00	FUEL	20	50	50	766	1,000
203.00	TOOLS/SMALL EQUIPMENT	245	250	250	250	250
203.10	CONCESSION EQUIPMENT	13	100	100	100	100
204.00	POSTAGE & FREIGHT	31	50	50	50	50
205.00	OFFICE SUPPLIES	1,110	1,500	1,500	2,175	1,000
206.00	EMPLOYEE RELATIONS	729	650	650	650	650
207.00	REPRODUCTION & PRINTING	2,294	2,000	2,000	2,000	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	8,085	8,000	8,000	8,000	8,000
210.00	BOTANICAL & AGRICULTURAL	95	100	100	100	100
211.00	CLEANING AND JANITORIAL	3,810	4,000	4,000	4,000	4,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,038	2,500	2,500	2,032	2,300
213.00	COMMUNICATIONS EQUIPMENT	397	0	0	15	0
214.00	AQUATIC PROGRAMS	5,998	4,500	4,500	4,800	4,500
214.10	AQUATIC PROGRAMS-KIDFISH	0	3,000	3,000	2,968	3,000
216.00	RESALE ITEMS-CONCESSIONS	21,606	30,000	30,000	25,000	25,000
218.00	PHOTOGRAPHY	0	0	0	22	0
221.00	SAFETY/FIRST AID SUPPLIES	4,224	2,200	2,200	2,862	2,500
223.00	SMALL APPLIANCES	527	250	250	332	500
250.00	OTHER SUPPLIES	2,574	1,500	1,500	1,500	1,500

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 8	\$ 0	\$ 0	\$ 75	\$ 0
304.00	MACHINERY/EQUIPMENT	54	250	250	250	250
310.00	LAND/GROUNDS	4,061	76,750	76,750	55,128	36,312
311.10	POOL MAINTENANCE	33,089	35,000	35,000	35,000	59,300
312.00	BUILDINGS/APPLIANCES	35,100	15,000	15,000	16,000	60,000
316.00	JANITORIAL	0	1,890	1,890	1,890	0
350.00	OTHER MAINTENANCE	42	200	200	200	200
401.00	ELECTRICAL	69,350	65,216	65,216	69,716	67,665
403.00	TELEPHONE	802	750	750	750	750
404.00	GAS	20,617	21,169	21,169	14,250	14,250
405.00	WATER	7,826	9,500	9,500	7,250	7,325
406.00	SEWER	5,749	5,500	5,500	5,500	5,555
406.50	GARBAGE	1,742	1,750	1,750	1,750	1,750
408.10	RENTAL/LEASES-FLEET	418	500	500	500	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	10,757	10,000	10,000	10,000	8,000
410.00	PHYSICALS	3,691	6,000	6,000	6,000	6,000
415.00	JANITORIAL SERVICES	3,489	3,800	3,800	3,800	3,800
424.00	SERVICE CONTRACTS	5,357	4,200	4,200	4,850	4,200
442.00	CONTRACT MOWING	4,185	4,960	4,960	4,960	4,960
450.00	OTHER SERVICES	3,444	2,100	2,100	2,100	2,100
712.00	OFFICE FURNITURE/EQUIPMENT	3,460	1,500	1,500	718	0
715.00	OTHER CAPITAL	28,174	0	5,700	5,698	0
815.00	OTHER CAPITAL	18,791	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	4,733	5,000	5,000	4,801	4,900
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,628	4,500	4,500	4,500	4,500
908.10	MILEAGE	1,186	750	750	1,050	1,500
949.00	UNEMPLOYMENT BENEFITS	636	0	0	118	0
950.00	OTHER SUNDRY	94	250	250	250	250
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 777,359</b>	<b>\$ 770,890</b>	<b>\$ 776,590</b>	<b>\$ 747,490</b>	<b>\$ 796,266</b>
999.00	BISD-AQUATIC CTR EQUIP REIMB	(2,384)	0	0	0	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 774,975</b>	<b>\$ 770,890</b>	<b>\$ 776,590</b>	<b>\$ 747,490</b>	<b>\$ 796,266</b>

\* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)



IT Public Safety Administrator	0.25
<b>Total FTEs</b>	<b>0.25</b>

The City Communications Department mainly includes expenditures for service contracts related to: communications tower, New World software, BVWACS interoperability radio system, and Everbridge emergency notification system. A portion (25%) of the IT Public Safety Administrator position is also included in this department.

**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 SP7, update mapping annexation, prepare for 11.0; and
- > Maintain Communications Radio Tower and inventory of Brazos Valley Wide Area Communications System.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 0	\$ 23,315	\$ 30,115	\$ 30,652	\$ 24,164
Supplies	104	0	6,700	4,270	13,590
Maintenance	13,452	5,000	5,000	10,229	7,000
Services	204,587	232,652	232,652	232,692	252,609
Capital	14,247	0	16,600	16,582	0
Sundries	(58,248)	(53,678)	(53,678)	(53,042)	(56,249)
<b>Total Department Expenditures</b>	<b>\$ 174,141</b>	<b>\$ 207,289</b>	<b>\$ 237,389</b>	<b>\$ 241,383</b>	<b>\$ 241,114</b>

**DECISION PACKAGES FUNDED**

None

**OUTPUTS**

None

**OUTCOMES**

None

\* REVISED ANNUAL ESTIMATE

DEPT 050 - CITY COMMUNICATIONS DEPARTMENT

\$241,114

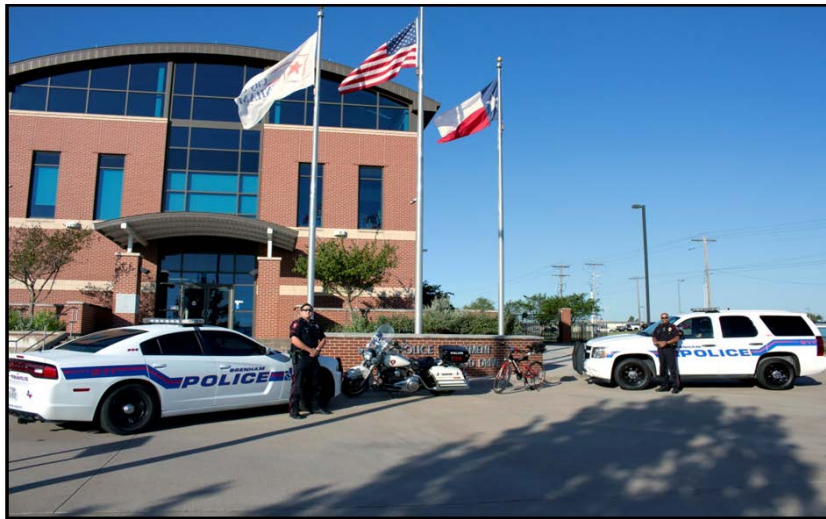
LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 0	\$ 16,339	\$ 21,539	\$ 21,428	\$ 17,000
102.00	OVERTIME PAY	0	0	1,200	1,201	0
103.00	OASDI/MEDICARE	0	1,253	1,653	1,384	1,303
103.02	MATCHING RETIREMENT	0	1,085	1,085	865	1,068
105.00	LONGEVITY PAY	0	0	0	1,125	0
106.00	MEDICAL INSURANCE	0	4,352	4,352	4,488	4,483
106.01	LIFE INSURANCE	0	58	58	66	60
106.02	LONG TERM DISABILITY	0	22	22	31	23
107.00	WORKERS' COMPENSATION	0	30	30	64	47
116.00	SALARIES/WAGES CONTINGENCY	0	176	176	0	180
202.00	FUEL	104	0	0	110	100
212.00	COMPUTER SUPPLIES	0	0	6,700	4,160	13,090
250.00	OTHER SUPPLIES	0	0	0	0	400
304.00	MACHINERY/EQUIPMENT	13,452	5,000	5,000	8,700	5,000
312.00	BUILDINGS/APPLIANCES	0	0	0	1,529	2,000
401.00	ELECTRICAL	3,610	3,600	3,600	4,200	3,975
424.00	SERVICE CONTRACTS	107,235	142,920	142,920	142,360	155,014
424.05	BVWACS	93,742	86,132	86,132	86,132	93,620
714.00	RADIOS/RADAR/VIDEO CAMERAS	14,247	0	0	0	0
812.00	OFFICE FURN/EQUIPMENT	0	0	16,600	16,582	0
901.00	LIAB/CASUALTY INSURANCE	0	0	0	639	650
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 232,389</b>	<b>\$ 260,967</b>	<b>\$ 291,067</b>	<b>\$ 295,064</b>	<b>\$ 298,013</b>
999.00	WASH CO-NEW WORLD SOFTWARE	(51,125)	(53,678)	(53,678)	(53,681)	(56,899)
999.05	WASH COUNTY - EQUIPMENT	(7,123)	0	0	0	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 174,141</b>	<b>\$ 207,289</b>	<b>\$ 237,389</b>	<b>\$ 241,383</b>	<b>\$ 241,114</b>

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

Police Chief	1.00
Captain	3.00
Sergeant	7.00
Corporal	14.00
Patrol Officer	10.00
Public Information Specialist	1.00
Administrative Assistant	1.00
Evidence/Property Clerk	1.00
Support Specialist	2.00
IT Public Safety Administrator	0.50
<b>Total FTEs</b>	<b>40.50</b>

The Brenham Police Department is a proud organization that values its relationship with the community. We understand greater success is achieved when citizens and law enforcement collaborate to address public safety and quality of life issues, and this philosophy is inherent in all aspects of our policing. The organization is a full-service law enforcement agency subdivided into three divisions, which consists of Patrol, Support and Criminal Investigations. Officers assigned to the Patrol division have a multitude of responsibilities that range from traffic enforcement to investigations of felony crimes. Support personnel provide assistance with training, equipment acquisitions, hiring of personnel and other related functions necessary for operating a successful organization. CID detectives investigate persons, property, narcotics and gang crimes and utilize a variety of strategies, technologies and expertise to combat criminal activity. Personnel throughout the department engage in multiple assignments such as S.W.A.T., hostage negotiations, handling of dual purpose police canines, motorcycle and bicycle patrol operations. Collectively, members of the Brenham Police Department perform both proactive and reactive functions. Honesty, trustworthiness and fairness are the core values most important to our organization and these values are incorporated in all of our endeavors.

**GOALS AND OBJECTIVES**

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

- > Deter crime through proactive strategies designed to target repeat offenders;
- > Use proactive strategies to combat narcotic and gang criminal activities;
- > Actively seek wanted fugitives throughout Washington County; and
- > Increase traffic enforcement to enhance safety and utilize narcotic interdiction strategies on the highways.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>Personnel</b>	\$ 2,987,503	\$ 3,250,331	\$ 3,250,331	\$ 3,077,867	\$ 3,270,226
<b>Supplies</b>	269,225	276,100	270,100	217,292	235,000
<b>Maintenance</b>	63,965	57,000	63,000	57,880	58,500
<b>Services</b>	203,607	224,530	221,030	210,392	209,969
<b>Capital</b>	14,050	14,000	14,000	14,000	19,000
<b>Sundries</b>	(63,612)	(69,831)	(69,831)	(64,322)	(74,831)
<b>Total Department Expenditures</b>	<b>\$ 3,474,738</b>	<b>\$ 3,752,130</b>	<b>\$ 3,748,630</b>	<b>\$ 3,513,109</b>	<b>\$ 3,717,864</b>
<b>DECISION PACKAGES FUNDED</b>					
813.51 Replace 3 Police Units <sup>1</sup>					\$ 135,000
<b>OUTPUTS</b>					
Officers per 1,000 Residents	2.3	2.3	2.3	2.3	2.3
Calls for Service	28,000	30,000	30,000	33,507	34,512
Mileage on Police Units	402,000	420,000	420,000	448,691	448,000
Total # of Traffic Stops	13,500	13,500	13,500	9,981	10,280
Total # of Arrests	1,300	1,350	1,350	1,091	1,124
<b>OUTCOMES</b>					
Uniform Crime Reporting**					
Number of Part One Crimes	462	450	450	417	430
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

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 2,067,812	\$ 2,187,928	\$ 2,187,928	\$ 2,103,871	\$ 2,202,465
102.00	OVERTIME PAY	101,838	115,000	115,000	105,000	105,000
103.00	OASDI/MEDICARE	160,863	181,552	181,552	166,482	181,798
103.02	MATCHING RETIREMENT	155,321	153,796	153,796	129,040	145,873
105.00	LONGEVITY PAY	23,893	26,639	26,639	25,493	25,320
105.01	EDUCATION/MISCELLANEOUS	39,715	39,149	39,149	39,600	39,600
106.00	MEDICAL INSURANCE	391,545	479,362	479,362	464,585	482,188
106.01	LIFE INSURANCE	7,383	7,711	7,711	8,475	7,715
106.02	LONG TERM DISABILITY	2,812	2,940	2,940	4,057	2,941
107.00	WORKERS' COMPENSATION	32,018	32,937	32,937	28,328	53,909
116.00	SALARIES/WAGES CONTINGENCY	0	23,317	23,317	2,936	23,417
118.00	ACCRUED COMP TIME	4,303	0	0	0	0
202.00	FUEL	138,959	140,000	134,000	89,520	110,000
203.00	TOOLS/SMALL EQUIPMENT	1,346	2,500	2,500	1,914	2,500
204.00	POSTAGE & FREIGHT	2,995	3,500	3,500	1,200	1,500
205.00	OFFICE SUPPLIES	4,970	7,000	7,000	5,530	6,500
206.00	EMPLOYEE RELATIONS	4,748	5,000	5,000	4,805	5,000
207.00	REPRODUCTION & PRINTING	12,788	10,000	10,000	7,679	8,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	21,640	30,000	30,000	28,542	25,000
209.00	EDUCATIONAL	634	1,200	1,200	0	800
210.00	BOTANICAL & AGRICULTURAL	10	0	0	7	0
211.00	CLEANING AND JANITORIAL	1,404	1,400	1,400	1,731	1,800
212.00	COMPUTER EQUIPMENT & SUPPLIES	48,278	34,700	34,700	34,686	36,400
213.00	COMMUNICATIONS EQUIPMENT	41	300	300	1,350	2,100
218.00	PHOTOGRAPHY	2,224	4,000	4,000	4,738	4,000
221.00	SAFETY/FIRST AID SUPPLIES	649	1,000	1,000	500	700
223.00	SMALL APPLIANCES	375	500	500	200	500
229.00	POLICE EVIDENCE SUPPLIES	2,121	3,000	3,000	2,973	3,200
230.00	AMMO/GUN/TASER/MISC	23,695	30,000	30,000	29,917	25,000
250.00	OTHER SUPPLIES	2,348	2,000	2,000	2,000	2,000
303.00	VEHICLES/LARGE EQUIPMENT	50,670	50,000	50,000	50,000	50,000
309.00	COMMUNICATION/PHOTO EQUIP	1,358	1,000	3,400	1,880	2,000
312.00	BUILDINGS/APPLIANCES	11,268	5,500	9,100	5,500	6,000
313.00	COMPUTER/OFFICE EQUIPMENT	75	0	0	0	0
350.00	OTHER MAINTENANCE	595	500	500	500	500

## LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
401.00	ELECTRICAL	\$ 91,436	\$ 95,000	\$ 95,000	\$ 94,497	\$ 86,989
403.00	TELEPHONE	32,874	36,500	36,500	30,600	30,600
405.00	WATER	6,532	3,500	3,500	3,500	3,550
406.00	SEWER	324	400	400	375	400
406.50	GARBAGE	1,742	1,750	1,750	1,750	1,750
406.60	TRNSF STATION/LANDFILL FEE	43	0	0	0	0
408.10	RENTALS/LEASES-FLEET	38	0	0	0	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	253	1,000	1,000	962	1,000
411.00	CITY ATTORNEY'S FEES	4,110	2,000	2,000	1,500	1,000
415.00	JANITORIAL SERVICES	23,988	28,000	28,000	25,724	28,000
424.00	SERVICE CONTRACTS	31,928	44,000	44,000	44,000	47,800
442.00	CONTRACT MOWING	2,910	2,880	2,880	2,520	2,880
445.00	CODE ENFORCEMENT MOWING	3,268	3,500	0	0	0
450.00	OTHER SERVICES	4,161	6,000	6,000	4,964	6,000
714.00	RADIOS/RADAR/CAMERAS	14,050	10,000	10,000	10,000	15,000
715.00	OTHER	0	4,000	4,000	4,000	4,000
901.00	LIAB/CASUALTY INSURANCE	53,884	53,884	53,884	59,152	64,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	31,200	33,000	33,000	33,000	28,000
908.10	MILEAGE	113	300	300	524	300
908.20	CONTINUING EDUCATION	4,555	3,500	3,500	3,933	7,000
949.00	UNEMPLOYMENT BENEFITS	7,064	6,700	6,700	0	0
950.00	OTHER SUNDRY	226	400	400	200	200
950.11	CITIZEN POLICE ACADEMY-EXP	5,044	6,000	6,000	6,000	6,000
950.21	CRIMINAL ENFORCEMENT	1,470	3,000	3,000	3,000	3,000
950.40	NARCOTICS ENFORCEMENT	5,660	8,700	8,700	8,700	7,000
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 3,647,566</b>	<b>\$ 3,937,445</b>	<b>\$ 3,933,945</b>	<b>\$ 3,691,940</b>	<b>\$ 3,908,195</b>
999.00	BISD-RESOURCE OFFICER REIMB	(120,019)	(132,506)	(132,506)	(126,022)	(137,522)
999.01	BHA-SECURITY AGREEMENT REIMB	(52,809)	(52,809)	(52,809)	(52,809)	(52,809)
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 3,474,738</b>	<b>\$ 3,752,130</b>	<b>\$ 3,748,630</b>	<b>\$ 3,513,109</b>	<b>\$ 3,717,864</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**



Fire Chief	1.00
Deputy Fire Chief/Fire Marshal	1.00
Deputy Fire Marshal	1.00
Captain	3.00
Apparatus Operator II	7.00
Apparatus Operator I	2.00
Administrative Assistant	1.00
IT Public Safety Administrator	0.25
<b>Total FTEs</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 though 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.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 1,225,146	\$ 1,265,186	\$ 1,265,186	\$ 1,261,802	\$ 1,312,599
Supplies	100,879	108,845	108,845	95,074	104,450
Maintenance	63,518	86,140	86,140	87,796	91,900
Services	106,720	117,722	117,722	107,923	112,372
Capital	3,555	0	0	0	0
Sundries	86,412	106,800	106,800	91,438	100,000
<b>Total Department Expenditures</b>	<b>\$ 1,586,230</b>	<b>\$ 1,684,693</b>	<b>\$ 1,684,693</b>	<b>\$ 1,644,033</b>	<b>\$ 1,721,321</b>
<b>DECISION PACKAGES FUNDED</b>					
802.52 Fire Station Remodel Completion <sup>1</sup>					\$ 200,000
<b>OUTPUTS</b>					
# Fire Responses	560	555	555	599	620
# Fire Prevention Inspections	274	700	700	710	720
# Construction Plan Reviews	50	55	55	95	100
# Pre-Fire Plans Performed	379	450	450	170	350
<b>OUTCOMES</b>					
Average Response Time (minutes)	5.55	5.11	5.11	5.11	4.50
% 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; TOTAL PROJECT COST OF \$300,000 SPLIT BETWEEN FISCAL YEARS 2015 & 2016

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 803,935	\$ 826,558	\$ 826,558	\$ 832,130	\$ 861,943
102.00	OVERTIME PAY	86,678	80,000	80,000	80,000	80,000
103.00	OASDI/MEDICARE	67,577	71,929	71,929	70,185	74,738
103.02	MATCHING RETIREMENT	64,028	58,043	58,043	53,406	57,081
105.00	LONGEVITY PAY	10,020	10,868	10,868	10,925	11,580
105.01	EDUCATION/MISCELLANEOUS	19,361	19,876	19,876	19,800	20,399
106.00	MEDICAL INSURANCE	154,169	174,116	174,116	180,406	176,594
106.01	LIFE INSURANCE	2,869	2,905	2,905	3,367	3,017
106.02	LONG TERM DISABILITY	1,092	1,107	1,107	1,602	1,148
107.00	WORKERS' COMPENSATION	15,417	11,045	11,045	9,981	17,021
116.00	SALARIES/WAGES CONTINGENCY	0	8,739	8,739	0	9,078
201.00	CHEMICALS	1,034	1,100	1,100	1,033	1,100
202.00	FUEL	24,817	22,500	22,500	15,794	20,000
203.00	TOOLS/SMALL EQUIPMENT	1,757	2,500	2,500	3,000	2,700
204.00	POSTAGE & FREIGHT	1,654	1,100	1,100	952	1,000
205.00	OFFICE SUPPLIES	2,534	3,240	3,240	2,530	2,600
206.00	EMPLOYEE RELATIONS	3,032	2,460	2,460	2,309	2,400
207.00	REPRODUCTION & PRINTING	5,188	4,420	4,420	3,776	4,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	31,183	32,000	32,000	31,196	32,000
209.00	EDUCATIONAL	3,245	4,000	4,000	4,000	4,000
210.00	BOTANICAL & AGRICULTURAL	38	0	0	20	0
211.00	CLEANING AND JANITORIAL	2,204	2,000	2,000	1,936	2,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	13,329	19,100	19,100	18,041	20,500
213.00	COMMUNICATIONS EQUIPMENT	3,209	4,000	4,000	1,513	3,400
217.00	FIRE DEPT-GROCERIES/MISC	1,604	1,400	1,400	1,236	1,400
218.00	PHOTOGRAPHY	149	400	400	475	400
221.00	SAFETY/FIRST AID SUPPLIES	1,003	2,675	2,675	3,155	1,000
223.00	SMALL APPLIANCES	1,064	1,200	1,200	0	1,200
230.00	AMMUNITION/GUNS	470	750	750	748	750
250.00	OTHER SUPPLIES	3,365	4,000	4,000	3,360	4,000

## LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 30,196	\$ 30,000	\$ 30,000	\$ 28,745	\$ 30,000
304.00	MACHINERY/EQUIPMENT	27,429	35,990	35,990	35,990	36,000
304.10	PPE TESTING & REPAIR	0	7,000	7,000	12,000	10,000
309.00	COMMUNICATION/PHOTO EQUIP	2,964	2,650	2,650	2,335	2,400
312.00	BUILDINGS/APPLIANCES	2,119	9,000	9,000	7,831	12,000
313.00	COMPUTER/OFFICE EQUIPMENT	50	500	500	397	500
350.00	OTHER MAINTENANCE	761	1,000	1,000	498	1,000
401.00	ELECTRICAL	51,969	54,738	54,738	52,825	50,912
403.00	TELEPHONE	13,959	16,000	16,000	11,862	14,000
404.00	GAS	3,970	4,028	4,028	2,500	2,500
405.00	WATER	2,091	2,700	2,700	1,500	1,515
406.00	SEWER	2,915	2,136	2,136	1,700	1,725
406.50	GARBAGE	4,188	4,200	4,200	4,200	4,200
408.00	RENTALS & LEASES	0	0	0	4,500	4,500
415.00	JANITORIAL SERVICES	2,347	4,000	4,000	1,560	2,000
424.00	SERVICE CONTRACTS	22,907	26,800	26,800	24,991	27,900
442.00	CONTRACT MOWING	1,740	1,920	1,920	1,440	1,920
450.00	OTHER SERVICES	635	1,200	1,200	845	1,200
714.00	RADIOS/RADAR/CAMERAS	3,555	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	9,723	10,000	10,000	9,623	10,500
908.00	SEMINARS/MEMBERSHIP/TRAVE	28,301	27,300	27,300	26,121	27,000
908.10	MILEAGE	1,799	1,500	1,500	1,488	1,500
929.00	FIRE FIGHTERS' PENSION	54,653	67,000	67,000	53,420	60,000
950.00	OTHER SUNDRY	1,493	1,000	1,000	786	1,000
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,595,788</b>	<b>\$ 1,684,693</b>	<b>\$ 1,684,693</b>	<b>\$ 1,644,033</b>	<b>\$ 1,721,321</b>
999.00	WASHINGTON COUNTY REIMB	(9,558)	0	0	0	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,586,230</b>	<b>\$ 1,684,693</b>	<b>\$ 1,684,693</b>	<b>\$ 1,644,033</b>	<b>\$ 1,721,321</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

Animal Services Supervisor	1.00
Animal Control Officer	2.00
Animal Shelter Maintenance Worker	1.00
<b>Total FTEs</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.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>Personnel</b>	\$ 217,529	\$ 224,446	\$ 224,446	\$ 204,968	\$ 237,820
<b>Supplies</b>	24,654	34,425	34,425	30,550	28,125
<b>Maintenance</b>	3,179	5,000	5,000	4,179	2,800
<b>Services</b>	54,631	60,113	60,113	60,143	72,805
<b>Capital</b>	0	0	0	0	3,300
<b>Sundries</b>	(73,640)	2,950	2,950	2,613	2,750
<b>Total Department Expenditures</b>	<b>\$ 226,353</b>	<b>\$ 326,934</b>	<b>\$ 326,934</b>	<b>\$ 302,453</b>	<b>\$ 347,600</b>

**DECISION PACKAGES FUNDED**

None

**OUTPUTS**

<b>Animal Control Impounded</b>					
- City	498	350	350	410	450
- County	79	75	75	68	75
<b>Animal Shelter Surrendered</b>					
- City	327	350	350	315	320
- County	508	600	600	503	500
<b>Bite Cases</b>					
- City	17	15	15	12	15
- County	39	15	15	44	40
Animals Adopted	284	375	375	397	340
Animals Reclaimed	170	175	175	105	140
Animals Euthanized	773	1,000	1,000	735	750

**OUTCOMES**

Adoption Rate:					
- % Animals Adopted	20.11%	27.27%	27.27%	30.63%	25.28%
Reclaimed Rate:					
- % Animals Reclaimed	12.04%	12.73%	12.73%	8.10%	10.41%
Euthanasia Rate:					
- % Animals Euthanized	54.75%	72.73%	72.73%	56.71%	55.76%
% Change in Revenues	4.96%	-28.11%	-28.11%	-31.55%	5.89%

\* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 129,445	\$ 134,897	\$ 134,897	\$ 119,031	\$ 137,975
102.00	OVERTIME PAY	15,404	12,100	12,100	15,000	15,000
103.00	OASDI/MEDICARE	10,886	11,855	11,855	10,241	12,316
103.02	MATCHING RETIREMENT	10,647	10,043	10,043	8,253	9,879
105.00	LONGEVITY PAY	1,440	1,695	1,695	1,554	1,635
105.03	STANDBY	6,782	6,150	6,150	6,150	6,150
106.00	MEDICAL INSURANCE	39,858	43,226	43,226	41,706	47,974
106.01	LIFE INSURANCE	468	469	469	483	479
106.02	LONG TERM DISABILITY	178	178	178	226	182
107.00	WORKERS' COMPENSATION	2,423	2,429	2,429	2,324	4,785
116.00	SALARIES/WAGES CONTINGENCY	0	1,404	1,404	0	1,445
201.00	CHEMICALS	348	750	750	710	750
202.00	FUEL	6,056	8,000	8,000	4,086	5,000
203.00	TOOLS/SMALL EQUIPMENT	383	500	500	550	600
204.00	POSTAGE & FREIGHT	273	250	250	423	350
205.00	OFFICE SUPPLIES	1,220	1,700	1,700	1,617	1,500
206.00	EMPLOYEE RELATIONS	507	650	650	647	650
207.00	REPRODUCTION & PRINTING	1,467	2,000	2,000	1,984	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,097	2,000	2,000	1,944	1,500
209.00	EDUCATIONAL	32	0	0	0	0
210.00	BOTANICAL & AGRICULTURAL	223	175	175	172	175
211.00	CLEANING AND JANITORIAL	3,077	4,400	4,400	4,357	4,400
212.00	COMPUTER EQUIPMENT & SUPPLIES	418	3,200	3,200	3,180	500
213.00	COMMUNICATIONS EQUIPMENT	158	100	100	100	100
215.00	ANIMAL CONTRL/SHELTER SUPPLIES	7,833	9,000	9,000	8,986	9,000
218.00	PHOTOGRAPHY	361	300	300	300	300
221.00	SAFETY/FIRST AID SUPPLIES	158	250	250	250	150
223.00	SMALL APPLIANCES	729	500	500	597	500
230.00	AMMO/GUN SUPPLIES	0	50	50	50	50
250.00	OTHER SUPPLIES	314	600	600	597	600

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 2,025	\$ 2,500	\$ 2,500	\$ 1,800	\$ 1,200
309.00	COMMUNICATION/PHOTO EQUIP	15	25	25	25	25
310.00	LAND/GROUNDS	22	75	75	75	75
312.00	BUILDINGS/APPLIANCES	1,108	2,400	2,400	2,279	1,500
350.00	OTHER MAINTENANCE	9	0	0	0	0
401.00	ELECTRICAL	10,121	10,232	10,232	10,232	22,484
403.00	TELEPHONE	877	1,200	1,200	1,200	800
405.00	WATER	580	600	600	550	700
406.00	SEWER	841	900	900	800	980
409.00	ADVERTISEMENTS/LEGAL NOTICES	3,214	2,000	2,000	2,000	2,000
416.00	VETERINARIAN SERVICES	2,167	2,700	2,700	2,700	2,700
417.00	CITY LICENSE-VET EXP	3,087	3,000	3,000	3,183	3,000
417.50	ANIMAL ADOPTION COUPON EXPENSE	27,908	34,000	34,000	33,997	34,000
424.00	SERVICE CONTRACTS	3,016	3,021	3,021	3,021	3,021
442.00	CONTRACT MOWING	1,620	960	960	960	1,620
450.00	OTHER SERVICES	1,200	1,500	1,500	1,500	1,500
714.00	RADIOS/RADAR/CAMERAS	0	0	0	0	3,300
901.00	LIAB/CASUALTY INSURANCE	1,534	1,600	1,600	1,263	1,400
908.00	SEMINARS/MEMBERSHIP/TRAVE	171	500	500	500	500
908.10	MILEAGE	88	200	200	200	200
950.00	OTHER SUNDRY	787	650	650	650	650
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 302,573</b>	<b>\$ 326,934</b>	<b>\$ 326,934</b>	<b>\$ 302,453</b>	<b>\$ 347,600</b>
999.00	WASHINGTON COUNTY REIMB	(76,220)	0	0	0	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 226,353</b>	<b>\$ 326,934</b>	<b>\$ 326,934</b>	<b>\$ 302,453</b>	<b>\$ 347,600</b>

\* REVISED ANNUAL ESTIMATE





**STAFFING (FTEs)**

Court Administrator	1.00
City Marshal	1.00
City Marshal in Training	0.35
Deputy Court Clerk II	1.00
Court Clerk Assistant II	2.00
	<hr/>
<b>Total FTEs</b>	<b>5.35</b>
 Municipal Court Judges*	 2.00
* APPOINTED BY CITY COUNCIL	

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 between 6,000 - 8,000 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 a special revenue 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 Electronic Warrant Imaging System with Washington County Communications;
- > 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.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>Personnel</b>	\$ 309,242	\$ 330,601	\$ 330,601	\$ 337,453	\$ 387,774
<b>Supplies</b>	11,000	12,250	12,250	12,758	10,050
<b>Maintenance</b>	844	700	700	600	600
<b>Services</b>	40,605	44,800	44,800	40,008	42,100
<b>Capital</b>	0	0	0	0	0
<b>Sundries</b>	8,295	10,110	10,110	8,959	9,700
<b>Total Department Expenditures</b>	<b>\$ 369,986</b>	<b>\$ 398,461</b>	<b>\$ 398,461</b>	<b>\$ 399,778</b>	<b>\$ 450,224</b>
<b>DECISION PACKAGES FUNDED</b>					
991.00 Video Arraignment <sup>1</sup>				\$ 10,000	
992.00 Computer Replacement <sup>1</sup>					1,800
992.00 Credit Card Readers (2) <sup>1</sup>					1,600
992.00 Laserfiche & Adobe License Renewal <sup>1</sup>					1,050
994.00 Ticket Writer for Fire Marshal <sup>1</sup>					8,576
994.00 Handheld Ticket Writers (2) <sup>1</sup>					5,965
995.00 Receipt Printer Upgrade <sup>1</sup>					5,000
995.00 Replace Toughbook <sup>1</sup>					3,800
<b>OUTPUTS</b>					
# New Cases	4,401	7,000	7,000	6,800	7,000
# Dispositions	4,476	7,000	7,000	5,800	6,500
# Warrants	1,428	2,500	2,500	2,000	2,500
<b>OUTCOMES</b>					
% Change in Court Revenue	3.64%	0.00%	0.00%	28.08%	6.38%

\* REVISED ANNUAL ESTIMATE

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

**DEPT 155 - MUNICIPAL COURT DEPARTMENT**

**\$450,224**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 230,018	\$ 238,373	\$ 238,373	\$ 243,751	\$ 276,234
102.00	OVERTIME PAY	627	500	500	500	500
103.00	OASDI/MEDICARE	16,738	18,705	18,705	18,175	21,671
103.02	MATCHING RETIREMENT	14,013	15,834	15,834	12,589	17,371
105.00	LONGEVITY PAY	3,013	3,254	3,254	3,151	3,325
105.01	EDUCATION/MISCELLANEOUS	1,800	1,807	1,807	1,800	2,423
106.00	MEDICAL INSURANCE	38,989	47,221	47,221	55,128	59,543
106.01	LIFE INSURANCE	715	840	840	862	953
106.02	LONG TERM DISABILITY	272	319	319	408	363
107.00	WORKERS' COMPENSATION	1,191	1,212	1,212	1,089	2,459
116.00	SALARIES/WAGES CONTINGENCY	0	2,536	2,536	0	2,932
118.00	ACCRUED COMP TIME	1,867	0	0	0	0
202.00	FUEL	3,196	3,000	3,000	1,991	2,200
204.00	POSTAGE & FREIGHT	4,445	5,000	5,000	5,000	3,500
205.00	OFFICE SUPPLIES	868	1,200	1,200	1,223	1,300
206.00	EMPLOYEE RELATIONS	100	300	300	300	300
207.00	REPRODUCTION & PRINTING	1,852	2,000	2,000	2,522	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	124	400	400	380	400
209.00	EDUCATIONAL	127	150	150	0	150
211.00	CLEANING AND JANITORIAL	179	150	150	103	150
212.00	COMPUTER EQUIPMENT & SUPPLIES	46	0	0	779	0
213.00	COMMUNICATIONS EQUIPMENT	16	0	0	0	0
223.00	SMALL APPLIANCES	0	0	0	410	0
250.00	OTHER SUPPLIES	47	50	50	50	50
303.00	VEHICLES/LARGE EQUIPMENT	844	700	700	600	600
403.00	TELEPHONE	1,635	900	900	1,000	800
408.10	RENTALS/LEASES-FLEET	0	900	900	0	0
419.00	LEGAL FEES	20,000	22,000	22,000	18,335	20,000
424.00	SERVICE CONTRACTS	17,691	19,500	19,500	19,500	19,800
450.00	OTHER SERVICES	1,280	1,500	1,500	1,173	1,500
901.00	LIAB/CASUALTY INSURANCE	459	460	460	483	550
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,961	7,000	7,000	6,179	6,500
908.10	MILEAGE	2,585	2,500	2,500	2,497	2,500
950.00	OTHER SUNDRY	290	150	150	(200)	150
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 369,986</b>	<b>\$ 398,461</b>	<b>\$ 398,461</b>	<b>\$ 399,778</b>	<b>\$ 450,224</b>

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

Assistant City Manager: General Government	1.00
Director of Public Works	1.00
Construction Project Manager	<u>0.13</u>
<b>Total FTEs</b>	<b>2.13</b>

The General Government Services 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.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 161,562	\$ 168,687	\$ 168,687	\$ 247,729	\$ 289,879
Supplies	1,026	1,900	1,900	1,733	2,850
Maintenance	0	0	0	0	0
Services	11,792	1,235	1,235	880	350
Capital	0	0	0	0	0
Sundries	2,187	1,900	1,900	2,618	1,400
<b>Total Department Expenditures</b>	<b>\$ 176,566</b>	<b>\$ 173,722</b>	<b>\$ 173,722</b>	<b>\$ 252,960</b>	<b>\$ 294,479</b>
<b>DECISION PACKAGES FUNDED</b>					
None					
<b>OUTPUTS</b>					
Utility Line Locates Called-In	99	85	85	101	100
Calls/Work Order Received	1,204	1,200	1,200	1,400	1,400
Banner Requests	39	45	45	50	50
<b>OUTCOMES</b>					
New Measure to be tracked in the Future					

\* REVISED ANNUAL ESTIMATE

**DEPT 167 - GENERAL GOVERNMENT SERVICES DEPARTMENT**

**\$294,479**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 114,682	\$ 118,691	\$ 118,691	\$ 179,364	\$ 208,661
103.00	OASDI/MEDICARE	9,331	10,080	10,080	14,639	17,153
103.02	MATCHING RETIREMENT	8,547	8,281	8,281	10,072	13,121
105.00	LONGEVITY PAY	720	847	847	1,008	1,165
105.01	EDUCATION/MISCELLANEOUS	12,000	12,046	12,046	15,900	13,800
106.00	MEDICAL INSURANCE	15,370	16,672	16,672	24,670	29,325
106.01	LIFE INSURANCE	434	406	406	654	692
106.02	LONG TERM DISABILITY	166	155	155	304	264
107.00	WORKERS' COMPENSATION	312	295	295	1,118	3,604
116.00	SALARIES/WAGES CONTINGENCY	0	1,214	1,214	0	2,094
202.00	FUEL	117	0	0	153	200
204.00	POSTAGE & FREIGHT	76	100	100	89	150
205.00	OFFICE SUPPLIES	180	300	300	300	150
206.00	EMPLOYEE RELATIONS	67	100	100	291	200
207.00	REPRODUCTION & PRINTING	31	1,000	1,000	500	500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	436	300	300	300	300
212.00	COMPUTER EQUIPMENT & SUPPLIES	113	0	0	0	1,000
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	0	350
250.00	OTHER SUPPLIES	6	100	100	100	0
402.00	AUDITS/CONSULTANTS FEES	525	500	500	500	0
403.00	TELEPHONE	239	0	0	0	0
424.00	SERVICE CONTRACTS	445	735	735	380	350
450.00	OTHER SERVICES	10,584	0	0	0	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,187	1,500	1,500	2,000	1,000
908.10	MILEAGE	0	400	400	618	400
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 176,566</b>	<b>\$ 173,722</b>	<b>\$ 173,722</b>	<b>\$ 252,960</b>	<b>\$ 294,479</b>

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

IT Manager	1.00
Network Infrastructure Administrator	1.00
Network Security Administrator	1.00
IT System Specialist	1.00
Senior IT Technician	1.00
Part-Time Worker	0.18

**Total FTEs** **5.18**

Library IT Technician<sup>1</sup> 1.00

<sup>1</sup> Position paid by the Library Department

IT Public Safety Administrator<sup>2</sup> 1.00

<sup>2</sup> Position paid by the City Communications, Police, and Fire Departments

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.

- > Implement new server backup system;
- > Upgrade video surveillance system and merge Police into main City system;
- > Deploy Cisco Jabber City-wide;
- > Work with web master to develop City intranet page;
- > Deploy new Ethernet switches to replace obsolete units;
- > Install wiring and technology at new Brenham Library and Pet Adoption Center;
- > Replace and add fiber optic cabling to allow for network growth;
- > Coordinate with Washington County to facilitate the transfer of Communications IT services;
- > Improve reliability, security, backups, and ensure valid maintenance contracts and hardware warranties; and
- > Improve response time and customer service.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 308,457	\$ 356,273	\$ 356,273	\$ 317,492	\$ 388,136
Supplies	20,453	44,810	44,810	43,717	33,360
Maintenance	5,280	500	500	503	950
Services	198,706	217,396	217,396	215,223	227,691
Capital	33,277	0	0	0	0
Sundries	(20,912)	(6,775)	(6,775)	(46,834)	(31,482)
<b>Total Department Expenditures</b>	<b>\$ 545,260</b>	<b>\$ 612,204</b>	<b>\$ 612,204</b>	<b>\$ 530,101</b>	<b>\$ 618,655</b>

**DECISION PACKAGES FUNDED**

812.72 Network Switch Replacement - Phase II <sup>1</sup>	\$ 35,000
812.72 Server Backup System - Phase I <sup>1</sup>	25,000

**OUTPUTS**

# of Computers	290	330	330	334	334
# of Physical Servers	38	35	35	35	35
# of Virtual Servers	41	55	55	55	55
# of Wireless Access Points	84	75	75	79	79
# of Cameras	74	80	80	83	83

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

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

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 223,419	\$ 242,784	\$ 242,784	\$ 226,956	\$ 271,694
102.00	OVERTIME PAY	82	800	800	0	0
103.00	OASDI/MEDICARE	16,388	19,275	19,275	16,846	21,429
103.02	MATCHING RETIREMENT	15,455	16,222	16,222	12,663	16,860
105.00	LONGEVITY PAY	1,395	1,938	1,938	761	2,105
105.01	EDUCATION/MISCELLANEOUS	4,846	6,023	6,023	6,000	6,000
106.00	MEDICAL INSURANCE	44,833	64,400	64,400	51,521	61,765
106.01	LIFE INSURANCE	756	845	845	815	934
106.02	LONG TERM DISABILITY	288	322	322	388	356
107.00	WORKERS' COMPENSATION	995	1,100	1,100	1,254	4,176
116.00	SALARIES/WAGES CONTINGENCY	0	2,564	2,564	288	2,817
202.00	FUEL	633	800	800	500	800
203.00	TOOLS/SMALL EQUIPMENT	399	300	300	300	300
204.00	POSTAGE & FREIGHT	84	100	100	100	100
205.00	OFFICE SUPPLIES	186	600	600	600	600
206.00	EMPLOYEE RELATIONS	622	960	960	960	960
207.00	REPRODUCTION & PRINTING	311	800	800	800	800
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,041	1,500	1,500	1,500	750
209.00	EDUCATIONAL	613	1,000	1,000	500	500
211.00	CLEANING & JANITORIAL	58	50	50	50	50
212.00	COMPUTER EQUIPMENT & SUPPLIES	10,060	31,200	31,200	30,869	21,000
213.00	COMMUNICATIONS EQUIPMENT	100	1,000	1,000	1,000	1,000
213.10	NETWORK TECH EQUIPMENT	5,066	6,000	6,000	6,000	6,000
218.00	PHOTOGRAPHY	488	0	0	0	0
223.00	SMALL APPLIANCES	127	0	0	0	0
250.00	OTHER SUPPLIES	665	500	500	538	500

## LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
301.00	UTILITY LINES	\$ 2,555	\$ 0	\$ 0	\$ 0	\$ 0
303.00	VEHICLES/LARGE EQUIPMENT	420	500	500	503	750
312.00	BUILDINGS/APPLIANCES	0	0	0	0	200
350.00	OTHER MAINTENANCE	2,304	0	0	0	0
402.00	AUDITS/CONSULTANTS FEES	(46)	0	0	0	0
402.80	SPECIAL SERVICES	11,552	7,000	7,000	7,000	7,000
403.00	TELEPHONE	34,743	37,716	37,716	37,716	39,636
403.10	TELEPHONE-WASH COUNTY	13,725	13,700	13,700	13,700	14,400
408.10	RENTALS/LEASES-FLEET	75	1,200	1,200	1,200	0
424.00	SERVICE CONTRACTS	136,940	146,305	146,305	143,430	154,405
424.10	SERVICE CONTRACTS-WASH COUNTY	1,717	11,475	11,475	12,177	12,250
710.00	MACHINERY/EQUIPMENT	12,833	0	0	0	0
812.00	OFFICE FURN/EQUIPMENT	20,444	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	228	225	225	240	300
908.00	SEMINARS/MEMBERSHIP/TRAVE	6,412	20,000	20,000	17,000	18,000
908.10	MILEAGE	408	700	700	926	700
950.00	OTHER SUNDRY	0	0	0	0	0
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 573,219</b>	<b>\$ 639,904</b>	<b>\$ 639,904</b>	<b>\$ 595,101</b>	<b>\$ 669,137</b>
999.00	WASHINGTON COUNTY REIMB	(27,959)	(27,700)	(27,700)	(65,000)	(50,482)
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 545,260</b>	<b>\$ 612,204</b>	<b>\$ 612,204</b>	<b>\$ 530,101</b>	<b>\$ 618,655</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 100 - NON-DEPT DIRECT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
306.00	OUTDOOR/STREET LIGHTING	\$ 3,445	\$ 5,000	\$ 5,000	\$ 4,874	\$ 20,000
401.10	ELECTRICAL-STREET LIGHTS	116,746	100,514	100,514	109,986	107,950
402.00	AUDITS/CONSULTANT FEES	4,950	0	0	0	0
402.90	TAX APPRAISAL DISTRICT COSTS	94,184	102,685	102,685	102,685	83,986
405.16	WATER-210 N PARK BLDG	164	0	0	0	0
801.00	LAND	75,805	0	0	28,000	0
803.00	STREETS/INLETS/CURBS	0	0	0	3,500	150,000
926.00	WASH CO HEALTHLY LIVING	40,000	41,200	41,200	41,200	41,200
929.00	VOLUNTEER FIRE DEPARTMENT	0	0	24,000	24,000	0
932.05	MISSION BRENHAM	0	927	927	927	927
932.10	BOYS & GIRLS CLUB - PROGRAM	30,000	30,900	30,900	30,900	30,900
932.11	BOYS & GIRLS CLUB - UTILITIES	31,323	27,000	27,000	28,800	27,000
932.12	BOYS & GIRLS CLUB - INSURANCE	1,734	1,800	1,800	968	1,800
932.13	BOY & GIRLS CLUB - MOWING	1,560	2,000	2,000	1,600	2,000
932.15	FREEDOM HILL-PROGRAM	7,200	7,416	7,416	7,416	7,416
932.30	FAITH MISSION	16,000	16,480	16,480	16,480	16,480
932.31	FAITH MISSION-SANITATION CHGS	0	0	0	0	10,000
932.32	FREEDOM HILL-SANITATION CHGS	0	0	0	0	5,000
932.70	JOB PARTNERSHIP OF WASH CO	750	750	750	750	750
934.00	HERITAGE MUSEUM-UTILITIES	12,196	10,000	10,000	8,500	9,000
934.01	HERITAGE MUSEUM-INSURANCE	955	1,050	1,050	1,759	1,800
964.00	HOSPICE BRENHAM	10,000	10,300	10,300	10,300	10,300
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 447,012</b>	<b>\$ 358,022</b>	<b>\$ 382,022</b>	<b>\$ 422,645</b>	<b>\$ 526,509</b>
COMMUNITY SERVICES TOTAL		151,718	149,823	149,823	149,600	164,573

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
903.00	UNCOLLECTABLE ACCOUNTS	\$ 4,151	\$ 0	\$ 0	\$ 3,161	\$ 3,000
906.00	INVENTORY ADJUSTMENTS	4,798	0	0	5,943	5,000
924.00	CONTINGENCY	0	0	0	0	225,000
941.00	MEDICAL CLAIMS	2,539	0	0	(1,690)	0
943.00	MEDICAL INS PREMIUMS/FEES	15,491	17,500	17,500	13,850	15,000
950.00	OTHER SUNDRY	14,600	11,000	11,000	15,000	15,000
960.00	WELLNESS PROGRAM	4,364	5,000	5,000	5,526	5,500
970.00	EMPLOYEE ASSISTANCE PROGRAM	7,686	7,686	7,686	7,686	7,686
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 53,629</b>	<b>\$ 41,186</b>	<b>\$ 41,186</b>	<b>\$ 49,476</b>	<b>\$ 276,186</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 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<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>					
SUPPLIES	262	0	0	2,500	0
SERVICES	0	0	0	0	700
OTHER CAPITAL	229	5,000	5,000	2,500	5,000
TOTAL EXPENDITURES	491	5,000	5,000	5,000	5,700
<b>TOTAL USES OF OP RESOURCES</b>	491	5,000	5,000	5,000	5,700
<b>NET REVENUES</b>	509	(4,000)	(4,000)	(4,000)	(4,700)
<b>FUND BALANCE</b>	11,702	7,702	7,702	7,702	3,002

\* REVISED ANNUAL ESTIMATE



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

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	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
GRANT REVENUES	\$ 4,266	\$ 36,270	\$ 36,270	\$ 12,163	\$ 15,000
TOTAL REVENUES	4,266	36,270	36,270	12,163	15,000
<b>TOTAL OPERATING RESOURCES</b>	4,266	36,270	36,270	12,163	15,000
<b>EXPENDITURES</b>					
PERSONNEL	0	36,270	36,270	12,163	15,000
EDUCATIONAL	4,266	0	0	0	0
TOTAL EXPENDITURES	4,266	36,270	36,270	12,163	15,000
<b>TOTAL USES OF OP RESOURCES</b>	4,266	36,270	36,270	12,163	15,000
<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 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
GRANT REVENUES	\$ 1,231	\$ 3,000	\$ 3,000	\$ 2,260	\$ 3,985
TOTAL REVENUES	1,231	3,000	3,000	2,260	3,985
<b>TOTAL OPERATING RESOURCES</b>	1,231	3,000	3,000	2,260	3,985
<b>EXPENDITURES</b>					
CLOTHING/PERS PROTECTIVE EQUIP	1,231	3,000	3,000	2,260	3,985
TOTAL EXPENDITURES	1,231	3,000	3,000	2,260	3,985
<b>TOTAL USES OF OP RESOURCES</b>	1,231	3,000	3,000	2,260	3,985
<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 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
GRANT REVENUES	\$ 3,488	\$ 3,500	\$ 3,500	\$ 3,591	\$ 3,800
TOTAL REVENUES	3,488	3,500	3,500	3,591	3,800
<b>TOTAL OPERATING RESOURCES</b>	3,488	3,500	3,500	3,591	3,800
<b>EXPENDITURES</b>					
POLICE DEPT PERSONNEL	4,644	2,800	2,800	2,806	2,800
FIRE DEPT TRAINING	711	500	500	541	500
TOTAL EXPENDITURES	5,355	3,300	3,300	3,347	3,300
<b>TOTAL USES OF OP RESOURCES</b>	5,355	3,300	3,300	3,347	3,300
<b>NET REVENUES</b>	(1,867)	200	200	244	500
<b>FUND BALANCE</b>	524	724	724	768	1,268

\* REVISED ANNUAL ESTIMATE

## FUND 232 - DONATIONS FUND SUMMARY

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>DONATIONS/REVENUES</b>					
INTEREST EARNED (LIBRARY)	\$ 55	\$ 50	\$ 50	\$ 75	\$ 0
DOWNTOWN IMPROVEMENTS	370	5,000	33,000	30,750	5,000
LIBRARY	2,565	70,000	70,000	17,500	5,000
LIBRARY CAPITAL	0	0	0	0	70,000
ANIMAL SHELTER ENHANCEMENTS	0	0	0	92,595	15,000
ANIMAL SHELTER CAPITAL	728,318	363,480	363,480	299,326	0
AQUATICS	7,000	1,000	1,000	1,000	1,000
FIRE DEPT	0	0	0	500	500
POLICE DEPT	33,732	10,000	10,000	7,000	10,000
ANIMAL SHELTER	4,878	5,000	5,000	3,000	5,000
<b>TOTAL REVENUES</b>	<b>776,917</b>	<b>454,530</b>	<b>482,530</b>	<b>451,746</b>	<b>111,500</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>776,917</b>	<b>454,530</b>	<b>482,530</b>	<b>451,746</b>	<b>111,500</b>
<b>EXPENDITURES</b>					
DOWNTOWN IMPROVEMENTS	0	20,000	20,000	5,000	20,000
PARKS DEPT	904	600	600	0	0
AQUATICS	3,707	1,000	1,000	1,000	1,000
FIRE DEPT	0	1,000	1,000	0	1,000
POLICE DEPT	14,681	1,000	35,585	46,306	2,350
K-9 UNIT	3,211	2,000	2,000	1,250	2,000
ANIMAL SHELTER	2,435	1,000	1,000	3	1,000
LIBRARY	0	0	0	10,000	0
MAIN ST INCENTIVE GRANT	0	2,000	2,000	5,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>24,938</b>	<b>28,600</b>	<b>63,185</b>	<b>68,559</b>	<b>32,350</b>
<b>OTHER USES</b>					
TRANSFER-OUT 2014 CAPITAL PROJECTS	0	1,224,139	1,224,139	1,358,388	70,000
TRANSFER-OUT EQUIPMENT FUND	0	0	28,000	28,000	0
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>1,224,139</b>	<b>1,252,139</b>	<b>1,386,388</b>	<b>70,000</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>24,938</b>	<b>1,252,739</b>	<b>1,315,324</b>	<b>1,454,947</b>	<b>102,350</b>
<b>NET REVENUES</b>	<b>751,979</b>	<b>(798,209)</b>	<b>(832,794)</b>	<b>(1,003,201)</b>	<b>9,150</b>
<b>FUND BALANCE</b>	<b>1,070,033</b>	<b>271,824</b>	<b>237,239</b>	<b>66,832</b>	<b>75,982</b>

\* REVISED ANNUAL ESTIMATE

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

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	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
GRANT REVENUES	\$ 2,075	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL REVENUES	2,075	1,000	1,000	1,000	1,000
<b>TOTAL OPERATING RESOURCES</b>	2,075	1,000	1,000	1,000	1,000
<b>EXPENDITURES</b>					
SUPPLIES	2,075	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES	2,075	1,000	1,000	1,000	1,000
<b>TOTAL USES OF OP RESOURCES</b>	2,075	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 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>OTHER SOURCES</b>					
TRANSFER-IN GENERAL FUND	\$ 534,928	\$ 585,600	\$ 754,714	\$ 1,136,378	\$ 0
TRANSFER-IN HOTEL/MOTEL FUND	0	0	0	0	150,000
TRANSFER-IN DONATIONS FUND	0	0	28,000	28,000	0
TOTAL OTHER SOURCES	534,928	585,600	782,714	1,164,378	150,000
<b>TOTAL OPERATING RESOURCES</b>	534,928	585,600	782,714	1,164,378	150,000
<b>EXPENDITURES</b>					
COMPUTER SUPPLIES-LIBRARY	6,218	0	0	0	0
BUILDINGS-MAINTENANCE	0	0	0	0	9,000
MACHINERY/EQUIPMENT-MAINT	0	14,000	14,000	10,780	0
MACHINERY/EQUIPMENT-PARKS	14,023	0	0	0	0
OTHER CAPITAL-MAIN ST WF PROG	0	20,000	0	48,000	150,000
BUILDINGS/BUILDING IMPROVEMENT	53,298	68,000	68,000	52,908	45,000
BUILDINGS/BLDG IMP-STREET DEPT	0	0	0	0	25,000
BUILDING/BLDG IMPRV-FIRE	6,300	72,721	72,721	100,000	200,000
MACHINERY/EQUIPMENT-STREE	49,556	0	0	0	0
MACHINERY/EQUIPMENT-PARKS	0	0	0	0	19,500
OFFICE FURN/EQUIPMENT-DEV SVCS	8,298	0	0	0	0
OFFICE FURN/EQUIP-IT DEPT	0	69,500	69,500	69,228	60,000
VEHICLES-MAINT DEPT	0	0	0	0	30,000
VEHICLES/LG EQUIP-PURCH/WHSE	37,134	0	0	0	0
VEHICLES-STREET DEPT	0	32,000	32,000	28,956	0
VEHICLES/LARGE EQUIPMENT-PARKS	44,495	54,000	54,000	53,142	0
VEHICLES-POLICE DEPT	257,385	245,000	245,000	274,726	135,000
VEHICLES-FIRE DEPT	0	36,100	36,100	36,065	0
VEHICLES-ANIMAL CONTROL	0	32,500	32,500	25,295	0
OTHER CAPITAL-MAIN ST WF PROG	0	0	48,000	0	0
TOTAL EXPENDITURES	476,706	643,821	671,821	699,100	673,500
<b>TOTAL USES OF OP RESOURCES</b>	476,706	643,821	671,821	699,100	673,500
<b>NET REVENUES</b>	58,222	(58,221)	110,893	465,278	(523,500)
<b>FUND BALANCE</b>	58,222	1	169,115	523,500	0

FUNDING FOR ANY OF THE FOLLOWING ITEMS:

REMODEL OF LIVING QUARTERS - FIRE <sup>1</sup>	200,000
WAYFINDING SIGNAGE - MAIN STREET <sup>2</sup>	150,000
REPLACE 3 POLICE UNITS - POLICE	135,000
REPLACE CITY HALL HVAC - MAINTENANCE	45,000
REPLACE 1/2 TON TRUCK WITH TOOL BODY & LIFT GATE - MAINTENANCE	30,000
VAV UPGRADES - MAINTENANCE	9,000
NETWORK SWITCH REPLACEMENT (PHASE II) - IT	35,000
SERVER BACKUP SYSTEM (PHASE I) - IT	25,000
MATERIAL STORAGE FACILITY - STREETS	25,000
REPLACE BUNKER RAKE - PARKS	19,500
	<u>673,500</u>

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> TOTAL PROJECT COST IS \$300,000 SPLIT BETWEEN FISCAL YEARS 2015 & 2016

<sup>2</sup> WAYFINDING SIGNAGE FUNDED BY TRANSFER-IN FROM HOT FUNDS

## DEBT SERVICE FUND OVERVIEW

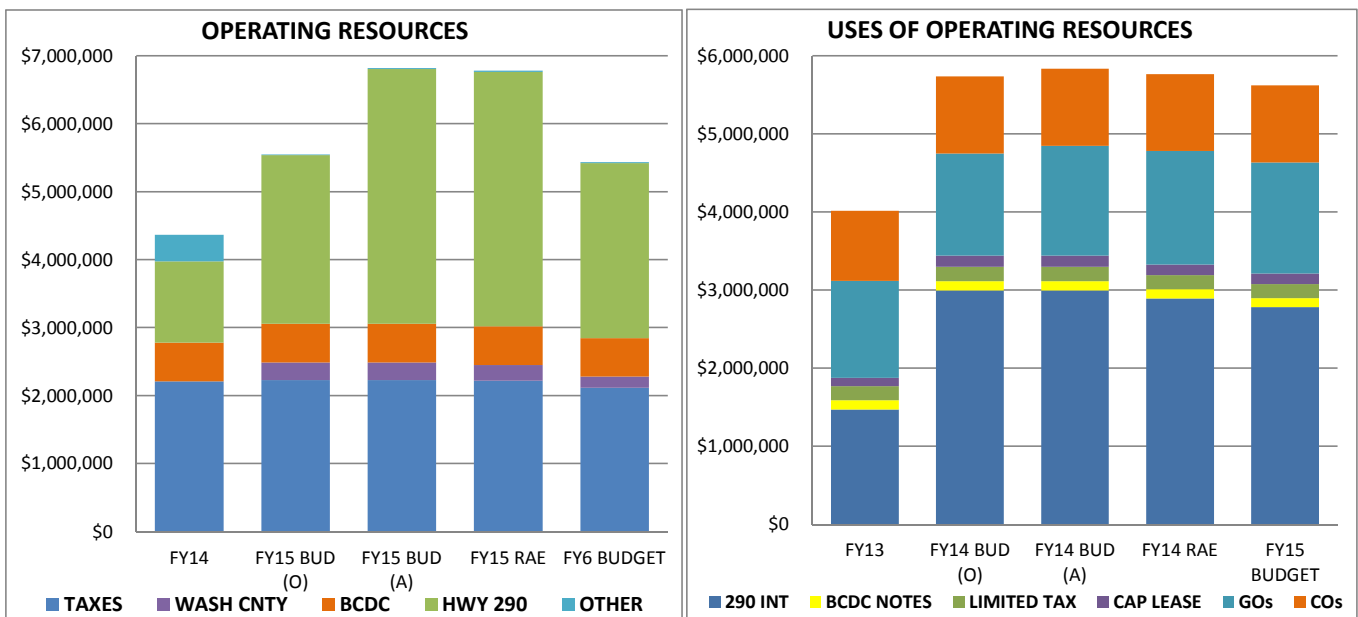
The Debt Service Fund is a governmental fund used to accumulate monies for the payment of principal, interest and related costs on long-term general obligation debt and capital leases.

### OPERATING RESOURCES

Projected operating resources are estimated at \$5,437,336 for FY16. The interlocal reimbursement for the 290 Pass Thru Toll annual debt service payment brings in 47.4% of the revenues, making it the largest income stream. Another primary operating resource is taxes, which make up 38.9% 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 FY16 and the City decided to decrease the current I&S rate from \$0.2022 to \$0.1781 which covers interest and principal payments.



### USES OF OPERATING RESOURCES

Operating resources are used to cover debt service. Per an interlocal agreement, Washington County reimburses the City for one-half the debt service payment, or \$161,700 for FY16, 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, 2015

City of Brenham Charter Limit	\$1.6500 per \$100 valuation
Adopted O&M Tax Rate for 2014-2015	<u>\$0.2950 per \$100 valuation</u>
Debt Limit Tax Rate per Charter	\$1.3550 per \$100 valuation
Adjusted Tax Base Valuations	\$1,188,742,237
Debt Limit	\$16,107,457
Net Debt Applicable to Limit	<u>2,833,961</u>
Legal Debt Margin	<u><u>\$13,273,496</u></u>

### WORKING CAPITAL

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
BEGINNING BALANCE	\$ 185,850	\$ 554,803	\$ 554,803	\$ 554,803	\$ 399,733
NET REVENUES	368,953	(185,680)	(185,680)	(155,070)	(185,679)
ADJUSTMENTS	0	0	0	0	0
SUBTOTAL	<u>368,953</u>	<u>(185,680)</u>	<u>(185,680)</u>	<u>(155,070)</u>	<u>(185,679)</u>
ENDING BALANCE	<u>\$554,803</u>	<u>\$369,123</u>	<u>\$369,123</u>	<u>\$399,733</u>	<u>\$214,054</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		
	SERIES 2009	SERIES 2010	SERIES 2011	SERIES 2014	SERIES 2015	SUBTOTAL	2010 BVWACS	2014 ZIPPER	SUBTOTAL
2016	1,027,855	13,415	213,599	48,578	113,200	1,416,647	104,816	29,314	134,129
2017	1,029,188	13,415	211,679	49,579	113,200	1,417,061	52,408	29,314	81,721
2018	634,400	13,415	215,923	428,539	2,273,200	3,565,477	-	29,314	29,314
2019	-	13,415	214,908	468,316	1,820,000	2,516,639	-	29,314	29,314
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	-	-	-
	2,691,443	402,453	1,722,340	1,604,130	4,319,600	10,739,966	157,224	117,254	274,478

YEAR	CERTIFICATES OF OBLIGATION				HWY 290	LIMITED TAX NOTES			TOTAL DEBT SERVICE
	SERIES 2006	SERIES 2012	SERIES 2014	SUBTOTAL	INTEREST	BCDC 2010	STS 2011	SUBTOTAL	
2016	606,325	108,525	272,325	987,175	210,200	115,631	179,149	294,780	3,042,931
2017	611,944	112,588	209,025	933,557	107,200	118,019	186,242	304,260	2,843,799
2018	611,775	111,588	211,925	935,288	-	-	188,164	188,164	4,718,242
2019	716,015	110,588	209,725	1,036,328	-	-	-	-	3,582,280
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
	7,739,415	2,006,638	5,151,125	14,897,178	317,400	233,650	553,554	787,204	27,016,225

## FUND 118 - DEBT SERVICE FUND SUMMARY

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
TAX REVENUES	\$ 2,209,969	\$ 2,229,408	\$ 2,229,408	\$ 2,218,033	\$ 2,117,150
PENALTY/INTEREST	20,295	12,610	12,610	15,560	16,000
WASHINGTON CTY	0	259,400	259,400	231,105	161,700
INTEREST EARNED	402	600	600	599	600
<b>TOTAL REVENUES</b>	<b>2,230,666</b>	<b>2,502,018</b>	<b>2,502,018</b>	<b>2,465,296</b>	<b>2,295,450</b>
<b>OTHER SOURCES</b>					
TRANSFER-IN GENERAL FUND	371,359	0	0	0	0
TRANSFER-IN BCDC	569,110	569,318	569,318	569,318	566,886
TRANSFER-IN HWY 290 PTT	1,195,000	2,480,000	3,747,294	3,747,294	2,575,000
BOND PROCEEDS	1,509,201	0	4,169,994	4,169,994	0
<b>TOTAL OTHER SOURCES</b>	<b>3,644,670</b>	<b>3,049,318</b>	<b>8,486,606</b>	<b>8,486,606</b>	<b>3,141,886</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>5,875,336</b>	<b>5,551,336</b>	<b>10,988,624</b>	<b>10,951,902</b>	<b>5,437,336</b>
<b>EXPENDITURES</b>					
BOND PAYING AGENT FEES	22,459	4,250	102,747	102,200	5,084
CAPITAL LEASES	104,816	144,316	144,316	134,130	134,129
CO BONDS	896,493	984,818	984,818	984,818	987,175
GO REFUNDING	763,055	1,077,346	1,077,346	1,125,455	1,189,633
BCDC NOTES	120,306	118,106	118,106	118,106	115,631
2010 REFUNDING	237,734	13,415	13,415	13,415	13,415
2011 REFUNDING	219,084	213,909	213,909	213,910	213,599
10 HWY 290 INTEREST	1,472,325	2,998,800	2,998,800	2,894,100	2,785,200
11 TAX ANTICIP NOTE STS	179,869	182,056	182,056	182,048	179,149
PMT OF AVAIL RESRCES TO ESCROW AGENT	0	0	1,267,294	1,267,294	0
<b>TOTAL EXPENDITURES</b>	<b>4,016,140</b>	<b>5,737,016</b>	<b>7,102,807</b>	<b>7,035,475</b>	<b>5,623,015</b>
<b>REFUNDING ESCROW AGENT</b>	<b>1,490,242</b>	<b>0</b>	<b>4,071,497</b>	<b>4,071,497</b>	<b>0</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>5,506,382</b>	<b>5,737,016</b>	<b>11,174,304</b>	<b>11,106,972</b>	<b>5,623,015</b>
<b>NET REVENUES</b>	<b>368,953</b>	<b>(185,680)</b>	<b>(185,680)</b>	<b>(155,070)</b>	<b>(185,679)</b>
<b>FUND BALANCE</b>	<b>554,803</b>	<b>369,123</b>	<b>369,123</b>	<b>399,733</b>	<b>214,054</b>
<b>CERTIFIED VALUATIONS</b>	<b>1,078,935,502</b>	<b>1,102,575,469</b>	<b>1,102,575,469</b>	<b>1,102,575,469</b>	<b>1,188,742,237</b>
<b>I&amp;S RATE</b>	<b>\$0.2053</b>	<b>\$0.2022</b>	<b>\$0.2022</b>	<b>\$0.2022</b>	<b>\$0.1781</b>

\* REVISED ANNUAL ESTIMATE

**FUND 118 - DEBT SERVICE FUND SUMMARY**

	BUDGET				
	ACTUAL 2014	ORIGINAL 2015	AMENDED 2015	RAE* 2015	BUDGET 2016
<b>REVENUES</b>					
TAX REVENUES	\$ 2,209,969	\$ 2,229,408	\$ 2,229,408	\$ 2,218,033	\$ 2,117,150
PENALTY/INTEREST	20,295	12,610	12,610	15,560	16,000
WASHINGTON CTY	0	259,400	259,400	231,105	161,700
INTEREST EARNED	402	600	600	599	600
TOTAL REVENUES	2,230,666	2,502,018	2,502,018	2,465,296	2,295,450
<b>OTHER SOURCES</b>					
TRANSFER-IN GENERAL FUND	371,359	0	0	0	0
TRANSFER-IN BCDC-PRIN	449,232	506,164	506,164	506,164	519,050
TRANSFER-IN BCDC-INT	119,878	63,154	63,154	63,154	47,836
TRANSFER-IN HWY 290 PTT	1,195,000	2,480,000	3,747,294	3,747,294	2,575,000
BOND PROCEEDS	1,509,201	0	4,169,994	4,169,994	0
TOTAL OTHER SOURCES	3,644,670	3,049,318	8,486,606	8,486,606	3,141,886
<b>TOTAL OPERATING RESOURCES</b>	<b>5,875,336</b>	<b>5,551,336</b>	<b>10,988,624</b>	<b>10,951,902</b>	<b>5,437,336</b>
<b>EXPENDITURES</b>					
BOND PAYING AGENT FEES	22,459	4,250	102,747	102,200	5,084
2006 COB D/S PRINCIPAL	415,000	345,000	345,000	345,000	365,000
2006 COB D/S INTEREST	271,269	254,918	254,918	254,918	241,325
2010 CAPITAL LEASE PRIN-BVWACS	94,823	98,000	98,000	98,000	101,283
2010 CAPITAL LEASE INT-BVWACS	9,993	6,816	6,816	6,816	3,532
2014 CAPITAL LEASE PRIN-ZIPPER	0	31,000	31,000	26,825	26,908
2014 CAPITAL LEASE INT-ZIPPER	0	8,500	8,500	2,489	2,406
2007 PRINCIPAL-GO REFUNDING	8,247	0	0	0	0
2007 INTEREST-GO REFUNDING	29,478	0	0	0	0
2009 GO REF PRINCIPAL	515,587	905,467	905,467	905,467	935,542
2009 GO REF INTEREST	185,131	122,927	122,927	122,926	92,313
2010 PTT D/S PRINCIPAL-HWY 290	1,195,000	2,480,000	2,480,000	2,480,000	2,575,000
2010 LTD TAX NOTE PRIN	110,000	110,000	110,000	110,000	110,000
2010 LTD TAX NOTE INT	10,306	8,106	8,106	8,106	5,631
2010 PTT D/S INTEREST-HWY 290	277,325	518,800	518,800	414,100	210,200
2010 REF D/S PRINCIPAL	219,920	0	0	0	0
2010 REF D/S INTEREST	17,814	13,415	13,415	13,415	13,415
2011 REF D/S PRINCIPAL	189,564	170,390	170,390	170,390	173,488
2011 REF D/S INTEREST	29,520	43,519	43,519	43,520	40,111
2011 TAX ANT NOTES PRINCIPAL	165,000	170,000	170,000	170,000	170,000
2011 TAX ANT NOTES INTEREST	14,869	12,056	12,056	12,048	9,149
2012 COB D/S PRINCIPAL	65,000	75,000	75,000	75,000	75,000
2012 COB D/S INTEREST	34,925	34,275	34,275	34,275	33,525
2014 COB D/S PRINCIPAL	90,000	165,000	165,000	165,000	165,000
2014 COB D/S INTEREST	20,299	110,625	110,625	110,625	107,325
2014 GO REF D/S PRINCIPAL	21,992	17,869	17,869	17,869	17,869
2014 GO REF D/S INTEREST	2,620	31,083	31,083	31,083	30,709
2015 GO REF D/S INTEREST	0	0	0	48,110	113,200
PMT OF AVAIL RESOU TO ESC AGNT	0	0	1,267,294	1,267,294	0
TOTAL EXPENDITURES	4,016,140	5,737,016	7,102,807	7,035,475	5,623,015
<b>OTHER USES</b>					
REFUNDING ESCROW AGENT	1,490,242	0	4,071,497	4,071,497	0
TOTAL OTHER USES	1,490,242	0	4,071,497	4,071,497	0
<b>TOTAL USES OF OP RESOURCES</b>	<b>5,506,382</b>	<b>5,737,016</b>	<b>11,174,304</b>	<b>11,106,972</b>	<b>5,623,015</b>
<b>NET REVENUES</b>	<b>368,953</b>	<b>(185,680)</b>	<b>(185,680)</b>	<b>(155,070)</b>	<b>(185,679)</b>
<b>FUND BALANCE</b>	<b>554,803</b>	<b>369,123</b>	<b>369,123</b>	<b>399,733</b>	<b>214,054</b>
<b>CERTIFIED VALUATIONS</b>	<b>1,078,935,502</b>	<b>1,102,575,469</b>	<b>1,102,575,469</b>	<b>1,102,575,469</b>	<b>1,188,742,237</b>
<b>I&amp;S RATE</b>	<b>\$0.2053</b>	<b>\$0.2022</b>	<b>\$0.2022</b>	<b>\$0.2022</b>	<b>\$0.1781</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 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
HOTEL/MOTEL OCCUPANCY TAX	\$ 629,638	\$ 575,000	\$ 602,000	\$ 616,348	\$ 597,000
INTEREST INCOME	88	100	100	115	100
MISCELLANEOUS REVENUES	19,668	0	0	0	0
TOTAL REVENUES	649,394	575,100	602,100	616,463	597,100
<b>TOTAL OPERATING RESOURCES</b>	649,394	575,100	602,100	616,463	597,100
<b>EXPENDITURES</b>					
BRENHAM HERITAGE MUSEUM	0	15,000	15,000	15,000	0
BURTON HERITAGE SOCIETY	1,670	0	0	0	0
CHAPPELL HILL HISTORICAL	5,000	7,000	7,000	7,000	12,000
MAIFEST ASSOCIATION	6,000	10,400	10,400	10,400	0
WASH CO CC CVB-ADMIN	152,616	172,900	172,900	172,900	163,440
WASHINGTON ON THE BRAZOS	14,505	20,000	20,000	20,000	23,350
CONTINGENCY	0	0	0	0	10,033
UNITY THEATER	8,650	9,600	9,600	9,600	15,250
MAIN STREET BRENHAM	12,045	0	0	0	25,467
WASH CO CC CVB-PROMO/ADV	225,964	222,825	244,325	244,325	210,082
HERITAGE SOCIETY OF WC	7,500	0	0	0	0
FRIENDSHIP QUILT GUILD	500	0	0	0	0
BUILTA HANKINS MGMT LLC	0	1,000	1,000	1,000	0
INDEPENDENCE HISTORICAL	5,000	5,000	5,000	5,000	3,378
BURTON COTTON GIN FESTIVAL	5,000	0	0	0	0
SIMON CENTER	43,151	45,000	45,000	45,000	45,750
BRENHAM HOTEL ASSOCIATION	9,500	20,000	20,000	20,000	0
CHAPPELL HILL CHAMBER OF COMMERCE	0	0	0	0	9,000
TOTAL EXPENDITURES	497,102	528,725	550,225	550,225	517,750
<b>OTHER USES</b>					
TRANSFERS-OUT GENERAL FUND	69,000	74,527	80,027	80,027	72,950
TRANSFERS-OUT PARKS SPECIAL REV FUND	0	0	0	0	6,400
TRANSFERS-OUT EQUIPMENT FUND	0	0	0	0	150,000
TOTAL OTHER USES	69,000	74,527	80,027	80,027	229,350
<b>TOTAL USES OF OP RESOURCES</b>	566,102	603,252	630,252	630,252	747,100
<b>NET REVENUES</b>	83,292	(28,152)	(28,152)	(13,789)	(150,000)
<b>FUND BALANCE</b>	407,787	379,635	379,635	393,998	243,998

\* REVISED ANNUAL ESTIMATE

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

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	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
WASH CO-HOT TAX	\$ 75,000	\$ 90,000	\$ 135,126	\$ 135,126	\$ 95,000
TOTAL REVENUES	75,000	90,000	135,126	135,126	95,000
<b>TOTAL OPERATING RESOURCES</b>	75,000	90,000	135,126	135,126	95,000
<b>EXPENDITURES</b>					
TH&LA MEMBERSHIP	7,737	8,500	8,500	8,194	8,500
WASH CO CC CVB-PROMO/ADV	85,314	81,500	121,500	121,500	86,500
TOTAL EXPENDITURES	93,051	90,000	130,000	129,694	95,000
<b>TOTAL USES OF OP RESOURCES</b>	93,051	90,000	130,000	129,694	95,000
<b>NET REVENUES</b>	(18,051)	0	5,126	5,432	0
<b>FUND BALANCE</b>	3,604	3,604	8,730	9,036	9,036

\* REVISED ANNUAL ESTIMATE



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

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	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
INTEREST INCOME	\$ 14	\$ 20	\$ 20	\$ 5	\$ 5
PROGRAM INCOME/RESTITUTION	3,660	5,000	5,000	500	3,000
TOTAL REVENUES	3,673	5,020	5,020	505	3,005
<b>TOTAL OPERATING RESOURCES</b>	3,673	5,020	5,020	505	3,005
<b>EXPENDITURES</b>					
COMPUTER EQUIPMENT & SUPPLIES	0	0	4,999	4,999	0
VEHICLES/LARGE EQUIPMENT	38,985	0	0	0	0
TOTAL EXPENDITURES	38,985	0	4,999	4,999	0
<b>TOTAL USES OF OP RESOURCES</b>	38,985	0	4,999	4,999	0
<b>NET REVENUES</b>	(35,312)	5,020	21	(4,494)	3,005
<b>FUND BALANCE</b>	11,473	16,493	11,494	6,979	9,984

\* REVISED ANNUAL ESTIMATE

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

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
FINE TIME PYMT-JUDICIAL	\$ 1,605	\$ 1,700	\$ 1,700	\$ 1,800	\$ 1,600
JUDICIAL FEE-CITY	1,986	1,800	1,800	2,900	2,200
JUVENILE CASE MGMT FEE	16,656	15,000	15,000	23,000	18,000
TRUANCY PREVENTION FEE	1,509	1,000	1,000	3,900	2,500
TECHNOLOGY FEES	13,462	12,500	12,500	15,000	13,000
SECURITY FEES	10,121	9,500	9,500	14,000	11,000
<b>TOTAL REVENUES</b>	<b>45,338</b>	<b>41,500</b>	<b>41,500</b>	<b>60,600</b>	<b>48,300</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>45,338</b>	<b>41,500</b>	<b>41,500</b>	<b>60,600</b>	<b>48,300</b>
<b>EXPENDITURES</b>					
COURT SECURITY FD-CAPITAL EXP	31,120	0	0	0	0
COURT TIME PYMT JUDICIAL EXP <sup>1</sup>	100	0	0	0	10,000
COURT CITY JUDICIAL EFFCNCY EXP <sup>2</sup>	4,988	3,050	3,050	3,700	6,700
COURT TECHNOLOGY EXP <sup>3</sup>	11,670	12,965	12,965	22,000	30,000
COURT SECURITY EXP <sup>4</sup>	5,678	5,310	5,310	6,000	9,200
TRUANCY PREVENTION EXPENSE	334	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>53,890</b>	<b>21,325</b>	<b>21,325</b>	<b>31,700</b>	<b>55,900</b>
<b>OTHER USES</b>					
TRANSFER-OUT GENERAL FUND	16,656	15,000	15,000	23,000	18,000
<b>TOTAL OTHER USES</b>	<b>16,656</b>	<b>15,000</b>	<b>15,000</b>	<b>23,000</b>	<b>18,000</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>70,546</b>	<b>36,325</b>	<b>36,325</b>	<b>54,700</b>	<b>73,900</b>
<b>NET REVENUES</b>	<b>(25,207)</b>	<b>5,175</b>	<b>5,175</b>	<b>5,900</b>	<b>(25,600)</b>
<b>FUND BALANCE</b>	<b>97,376</b>	<b>102,551</b>	<b>102,551</b>	<b>103,276</b>	<b>77,676</b>

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> VIDEO ARRIGNMENT: \$10,000

<sup>2</sup> COMPUTER REPLACEMENTS: \$1,800; CREDIT CARD READERS (2): \$1,600; INTERPRETERS: \$1,000; MISC SUPPLIES: \$1,250; LASEFICHE & ADOBE MAINTENANCE: \$1,050

<sup>3</sup> HANDHELD TICKET WRITERS (2): \$5,965; TICKET WRITER FOR FIRE MARSHAL: \$8,576; TICKET WRITER MAINTENANCE: \$6,050; RECEIPT PRINTER UPGRADE: \$5,000; INCODE CONFERENCE: \$1,800; MISC. ANNUAL MAINTENANCE: \$2,609

<sup>4</sup> REPLACE TOUGHBOOK COMPUTER: \$3,800; CCTV MAINTENANCE: \$4,260; TRAVEL FOR MARSHAL: \$665; NET MOTION: \$475

**FUND 203 - AIRPORT CAPITAL FUND SUMMARY**

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	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
GRANT REVENUES	\$ 283,553	\$ 1,525,174	\$ 1,525,174	\$ 1,341,229	\$ 0
TOTAL REVENUES	283,553	1,525,174	1,525,174	1,341,229	0
<b>OTHER SOURCES</b>					
TRANSFER-IN GENERAL FUND	17,752	0	0	0	0
TOTAL OTHER SOURCES	17,752	0	0	0	0
<b>TOTAL OPERATING RESOURCES</b>	301,305	1,525,174	1,525,174	1,341,229	0
<b>EXPENDITURES</b>					
OTHER CAPITAL OUTLAY	315,059	1,694,638	1,694,638	1,490,254	0
TOTAL EXPENDITURES	315,059	1,694,638	1,694,638	1,490,254	0
<b>TOTAL USES OF OP RESOURCES</b>	315,059	1,694,638	1,694,638	1,490,254	0
<b>NET REVENUES</b>	(13,754)	(169,464)	(169,464)	(149,025)	0
<b>FUND BALANCE</b>	153,210	(16,254)	(16,254)	4,185	4,185

\* REVISED ANNUAL ESTIMATE

**FUND 214 - CAPITAL LEASES FUND SUMMARY**

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	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>OTHER SOURCES</b>					
BOND PROCEEDS	\$ 0	\$ 164,490	\$ 164,490	\$ 138,000	\$ 0
TOTAL OTHER SOURCES	0	164,490	164,490	138,000	0
<b>TOTAL OPERATING RESOURCES</b>	0	164,490	164,490	138,000	0
<b>EXPENDITURES</b>					
STREET DEPT EQUIP-ASPHALT ZIPP	0	164,490	164,490	138,000	0
TOTAL EXPENDITURES	0	164,490	164,490	138,000	0
<b>TOTAL USES OF OP RESOURCES</b>	0	164,490	164,490	138,000	0
<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 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
TEXPOOL INTEREST	\$ 48	\$ 1,200	\$ 1,200	\$ 680	\$ 500
TEXSTAR INTEREST	412	0	0	1,660	500
NCRML 501(C)3	1,464,647	164,387	164,387	0	0
TOTAL REVENUES	1,465,106	165,587	165,587	2,340	1,000
<b>OTHER SOURCES</b>					
TRANSFER-IN GENERAL FUND	0	0	1,260,000	1,260,000	0
TRANSFER-IN DONATIONS FUND	0	1,224,139	1,224,139	1,358,388	70,000
BOND PROCEEDS	4,146,819	0	0	0	0
TOTAL OTHER SOURCES	4,146,819	1,224,139	2,484,139	2,618,388	70,000
<b>TOTAL OPERATING RESOURCES</b>	5,611,925	1,389,726	2,649,726	2,620,728	71,000
<b>EXPENDITURES</b>					
BOND ISSUANCE COSTS	95,731	0	0	0	0
FIRE DEPT-VEHICLES	0	0	1,319,022	1,319,022	0
CIP-LIBRARY RENOVATN/EXPANSION	87,271	3,092,000	3,092,000	1,795,961	1,696,500
CIP-NEW ANIMAL SHELTER	55,090	1,920,000	1,920,000	1,483,404	1,484,345
TOTAL EXPENDITURES	238,092	5,012,000	6,331,022	4,598,387	3,180,845
<b>TOTAL USES OF OP RESOURCES</b>	238,092	5,012,000	6,331,022	4,598,387	3,180,845
<b>NET REVENUES</b>	5,373,833	(3,622,274)	(3,681,296)	(1,977,659)	(3,109,845)
<b>FUND BALANCE</b>	5,373,833	1,751,559	1,692,537	3,396,174	286,329

\* REVISED ANNUAL ESTIMATE

## FUND 234 - PARKS CAPITAL IMPROVEMENTS FUND SUMMARY

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
DONATIONS-CAROUSEL	\$ 5,989	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,100
TOTAL REVENUES	5,989	6,000	6,000	6,000	6,100
<b>OTHER SOURCES</b>					
TRANSFER-IN HOTEL/MOTEL FUND	0	0	0	0	6,400
TRANSFER-IN BCDC FUND	79,348	227,955	227,955	208,673	330,625
TOTAL OTHER SOURCES	79,348	227,955	227,955	208,673	337,025
<b>TOTAL OPERATING RESOURCES</b>	85,337	233,955	233,955	214,673	343,125
<b>EXPENDITURES</b>					
AQUATIC CENTER <sup>1</sup>	0	120,000	120,000	102,000	90,000
CAROUSEL <sup>2</sup>	15,200	0	0	0	12,500
FIREMAN'S PARK <sup>3</sup>	26,117	20,000	20,000	19,741	10,000
HENDERSON PARK <sup>4</sup>	0	0	0	0	3,750
HOHLT PARK <sup>5</sup>	34,457	80,620	80,620	79,597	136,800
JACKSON ST. PARK <sup>6</sup>	11,801	0	0	0	5,075
LINDA ANDERSON PARK <sup>7</sup>	2,889	7,335	7,335	7,335	50,000
SKATE PARK <sup>8</sup>	0	0	0	0	35,000
TOTAL EXPENDITURES	90,465	227,955	227,955	208,673	343,125
<b>TOTAL USES OF OP RESOURCES</b>	90,465	227,955	227,955	208,673	343,125
<b>NET REVENUES</b>	(5,129)	6,000	6,000	6,000	0
<b>FUND BALANCE</b>	9,041	15,041	15,041	15,041	15,041

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> WATER PLAY FEATURE REPLACING MUSHROOM (\$70,000) & WATER PLAY FEATURE REPLACING RED WATER SPOUT (\$20,000) FUNDED BY BCDC

<sup>2</sup> CAROUSEL IZONE SIGN (\$7,500) FUNDED BY HOT FUNDS; MISC. REPAIRS (\$5,000) FUNDED BY DONATIONS/RENTALS

<sup>3</sup> LIGHTNING DETECTION SYSTEM (\$10,000) FUNDED BY BCDC

<sup>4</sup> TRASH RECEPTACLES (\$3,750) FUNDED BY BCDC

<sup>5</sup> INFIELD UPGRADES (\$60,000), BLEACHERS FOR KENJURA FIELD & FIELD 4 (\$57,500), PICNIC TABLES (\$13,050), & TRASH RECEPTACLES (\$6,250) FUNDED BY BCDC

<sup>6</sup> PICNIC TABLES (\$5,075) FUNDED BY BCDC

<sup>7</sup> INFIELD UPGRADES (\$40,000) & LIGHTNING DETECTION SYSTEM (\$10,000) FUNDED BY BCDC

<sup>8</sup> SKATE PARK ADDITION (\$35,000) FUNDED BY BCDC

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

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
INTEREST-TEXSTAR	\$ 614	\$ 400	\$ 400	\$ 675	\$ 400
<b>TOTAL OPERATING RESOURCES</b>	614	400	400	675	400
<b>EXPENDITURES</b>					
STREET OVERLAY PROJECTS-FY13	36,956	0	0	0	0
STREET OVERLAY PROJECTS-FY14	7,571	0	0	0	0
LAND	81,228	0	0	0	0
STREETS/INLETS/CURBS	72,306	625,609	625,609	1,315,566	328,613
STREETS/INLET/CURB-REHAB PROJE	0	225,000	0	0	0
<b>TOTAL EXPENDITURES</b>	198,061	850,609	625,609	1,315,566	328,613
<b>TOTAL USES OF OP RESOURCES</b>	198,061	850,609	625,609	1,315,566	328,613
<b>NET REVENUES</b>	(197,447)	(850,209)	(625,209)	(1,314,891)	(328,213)
<b>FUND BALANCE</b>	1,643,104	792,895	1,017,895	328,213	0

\* REVISED ANNUAL ESTIMATE

**FUND 290 - HWY 290 FUND SUMMARY**

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	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
TEXSTAR INTEREST	\$ 1,375	\$ 1,200	\$ 1,200	\$ 2,851	\$ 2,400
REPAYMENTS FROM TXDOT	3,209,811	3,000,000	3,000,000	3,055,233	3,000,000
TOTAL REVENUES	3,211,187	3,001,200	3,001,200	3,058,084	3,002,400
<b>TOTAL OPERATING RES</b>	3,211,187	3,001,200	3,001,200	3,058,084	3,002,400
<b>OTHER USES</b>					
TRANSFER-OUT DEBT SERVICE	1,195,000	2,480,000	3,747,294	3,747,294	2,575,000
TOTAL OTHER USES	1,195,000	2,480,000	3,747,294	3,747,294	2,575,000
<b>TOTAL USES OF OP RES</b>	1,195,000	2,480,000	3,747,294	3,747,294	2,575,000
<b>NET REVENUES</b>	2,016,187	521,200	(746,094)	(689,210)	427,400
<b>FUND BALANCE</b>	5,087,945	5,609,145	4,341,851	4,398,735	4,826,135

\* 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 FY16 are budgeted at \$1,513,154.

#### **Revenues**

For FY16, sales tax is projected at \$1,509,422. This is a 1% increase over FY15 projected primarily due to stabilization in the local and regional economy. In addition, \$500 is projected interest income and \$3,232 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 \$1,513,154.

#### **Department Expenditures**

There is \$405,420 budgeted for BCDC operating expenditures exclusive of debt service. Over 42.3% 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 \$190,129 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 FY16 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 FY16 because the 20 year note is structured so that payments are deferred until 2017. Accrued interest expense for FY16 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 \$40,000 as an operating subsidy from BCDC for support of the Blue Bell Aquatic Center and \$99,000 for specific aquatic and recreation projects. Also, BCDC has allocated \$330,625 to be transferred to the Parks Capital Improvement Fund for capital items to be purchased for various City projects. An additional \$451,255 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 \$115,631 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, when paving and drainage improvements were installed.

## BCDC FUND OVERVIEW

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### WORKING CAPITAL BALANCE

Projected beginning (ending FY15) BCDC Fund balance is \$1,272,047. For FY16, a balanced budget is projected with an ending working capital balance estimated to remain at \$1,272,047.

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
BEGINNING BALANCE	\$ 1,145,733	\$ 951,657	\$ 951,657	\$ 951,657	\$ 1,272,047
NET REVENUES	(194,076)	0	0	320,390	0
SUBTOTAL	(194,076)	0	0	320,390	0
ENDING BALANCE	\$951,657	\$951,657	\$951,657	\$1,272,047	\$1,272,047

### DEBT SERVICE REQUIREMENTS TO MATURITY

#### Series 2009 GO Refunding

FYE	PRINICIPAL	INTEREST	TOTAL
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
2016	110,000	5,631	115,631
2017	115,000	3,019	118,019

\* REVISED ANNUAL ESTIMATE

**FUND 250 - BCDC SUMMARY**

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
CITY SALES TAX	\$ 1,463,717	\$ 1,494,477	\$ 1,494,477	\$ 1,519,723	\$ 1,509,422
SALES OF PROPERTY	94,708	0	0	0	0
MISCELLANEOUS REVENUES	3,232	3,376	3,376	3,041	3,232
EDF ACCUMULATED FUNDS	0	0	0	4,341	0
INTEREST EARNED	0	0	0	732	500
TEXSTAR INTEREST	282	250	250	0	0
<b>TOTAL REVENUES</b>	<b>1,561,939</b>	<b>1,498,103</b>	<b>1,498,103</b>	<b>1,527,837</b>	<b>1,513,154</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>1,561,939</b>	<b>1,498,103</b>	<b>1,498,103</b>	<b>1,527,837</b>	<b>1,513,154</b>
<b>EXPENDITURES</b>					
LAND/GROUNDS	0	0	0	0	0
ELECTRICAL-STREET LIGHTS	7,423	7,400	7,400	7,497	7,500
AUDITS/CONSULTANTS FEES	3,755	10,000	10,000	5,000	10,000
LEGAL FEES	3,606	15,000	15,000	15,000	15,000
SERVICE CONTRACTS	11,200	11,200	11,200	11,200	11,500
OTHER CAPITAL	17,505	0	0	0	0
CONTINGENCY	0	244,849	244,849	0	190,129
DEBT PAYMENTS	14,436	11,530	11,530	11,530	8,476
PRINCIPAL RETIREMENTS	56,787	59,693	59,693	59,693	62,747
EDF-MARKETING	5,700	28,340	28,340	28,340	25,500
EDF-OPERATIONS	143,480	146,818	146,818	146,818	145,791
<b>TOTAL EXPENDITURES</b>	<b>263,892</b>	<b>534,830</b>	<b>534,830</b>	<b>285,078</b>	<b>476,643</b>
<b>OTHER USES</b>					
TRANSFER-OUT GENERAL FUND	179,789	166,000	166,000	144,378	139,000
TRANSFER-OUT DEBT SERVICE FUND	569,110	569,318	569,318	569,318	566,886
TRANSFER-OUT BCDC CAPITAL PROJECTS	663,877	0	0	0	0
TRANSFER-OUT PARKS SPECIAL REV FUND	79,348	227,955	227,955	208,673	330,625
<b>TOTAL OTHER USES</b>	<b>1,492,124</b>	<b>963,273</b>	<b>963,273</b>	<b>922,369</b>	<b>1,036,511</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>1,756,016</b>	<b>1,498,103</b>	<b>1,498,103</b>	<b>1,207,447</b>	<b>1,513,154</b>
<b>NET REVENUES</b>	<b>(194,076)</b>	<b>0</b>	<b>0</b>	<b>320,390</b>	<b>0</b>
<b>FUND BALANCE</b>	<b>951,657</b>	<b>951,657</b>	<b>951,657</b>	<b>1,272,047</b>	<b>1,272,047</b>

\* REVISED ANNUAL ESTIMATE

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

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
DEVELOPERS REIMBURSEMENT	\$ 0	\$ 0	\$ 0	\$ 733,443	\$ 0
TOTAL REVENUES	0	0	0	733,443	0
<b>OTHER SOURCES</b>					
TRANSFER-IN BCDC FUND	663,877	0	0	0	0
TOTAL OTHER SOURCES	663,877	0	0	0	0
<b>TOTAL OPERATING RESOURCES</b>	663,877	0	0	733,443	0
<b>EXPENDITURES</b>					
LAND	6,877	0	0	0	0
PAVING/DRAINAGE IMPROV-NEW PARK	0	497,000	497,000	1,022,924	297,000
UTILITY LINES-WATER	0	130,000	130,000	0	0
UTILITY LINES-SEWER	0	30,000	30,000	0	0
TOTAL EXPENDITURES	6,877	657,000	657,000	1,022,924	297,000
<b>TOTAL USES OF OP RESOURCES</b>	6,877	657,000	657,000	1,022,924	297,000
<b>NET REVENUES</b>	657,000	(657,000)	(657,000)	(289,481)	(297,000)
<b>FUND BALANCE</b>	657,000	0	0	367,519	70,519

\* 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

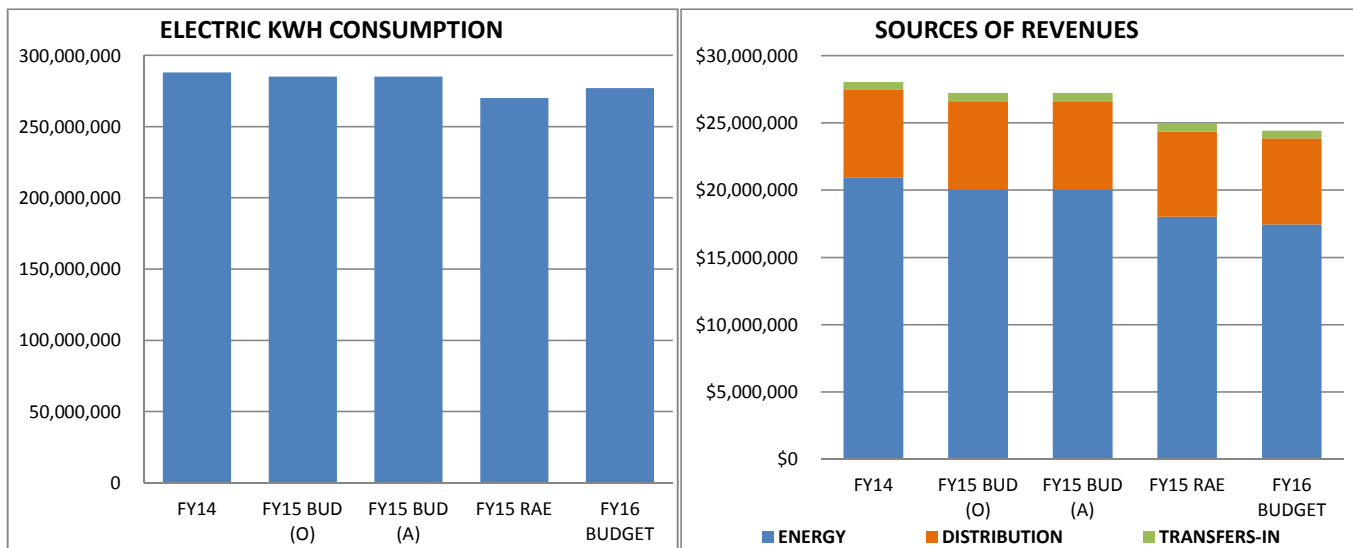
Approximately 98% of Electric Fund operating resources is revenue from customer electricity consumption. Electric utility revenue is a function of consumption and rate. The electric rate is comprised of a fixed minimum monthly customer charge and a volume charge. The volumetric charge has two components. 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 FY16 Electric Fund revenues over FY15 Budget include:

- > A decrease in electric consumption reflecting partial year loss of Blue Bell Creameries plant production; and
- > Lower energy charges from LCRA due to natural gas fuel savings reflected in pass through sales.

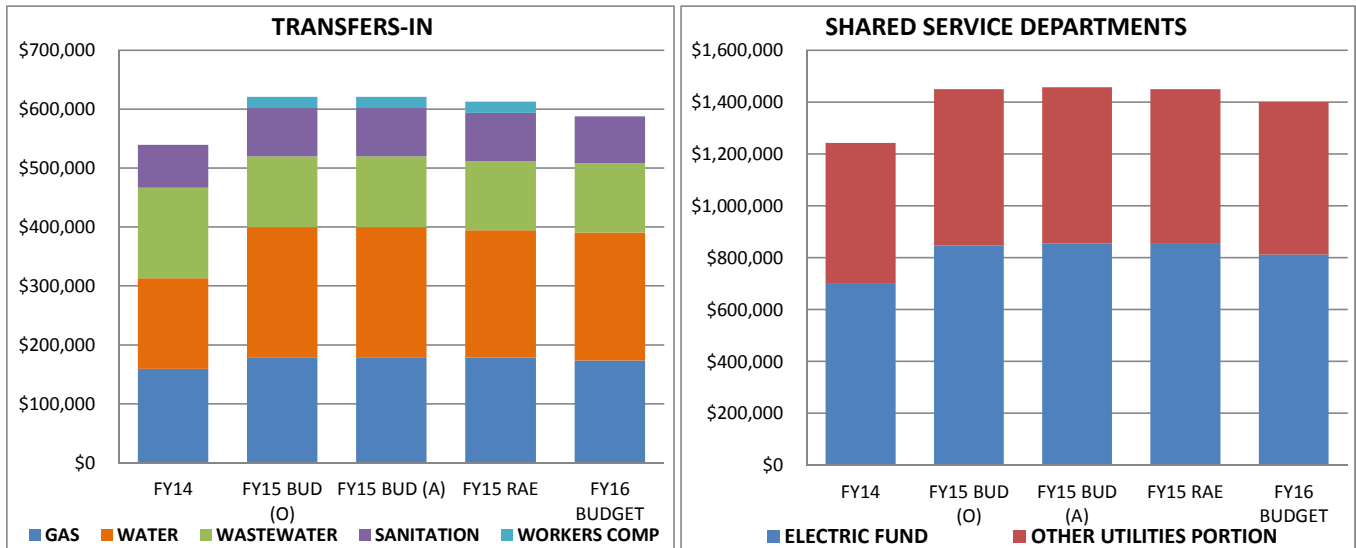


Electric consumption is projected at 277.2 million kWh for FY16. Of the \$24.4 million in operating resources projected for FY16, \$17.5 million or 71.4% is (pass-through) energy revenues and \$6.3 million or 26.1 is distribution revenues. There is \$588,277 in transfers-in, primarily from the other utilities for reimbursement of shared services budgeted in the Electric Fund.

## ELECTRIC FUND OVERVIEW

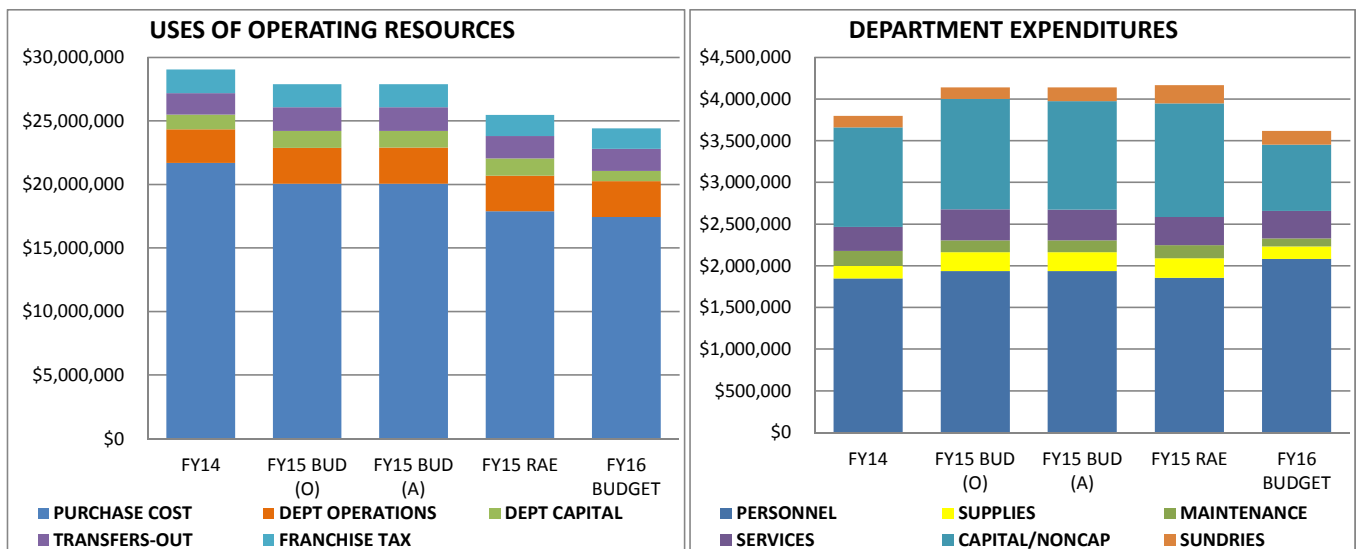
### Inter-Fund Transfers

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 FY16, transfers-in total \$588,277 and represents 42.0% 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 FY16, purchase costs were determined based on LCRA rates. Planned purchases total more than 291 million kWh creating over \$13.8 million in generation costs, \$3.5 million in transmission charges and another \$165,921 in ERCOT and other fees.

## ELECTRIC FUND OVERVIEW

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### Operating Departments

There is \$3,618,209 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 57% of total operating department expenditure budgets are for Personnel. Over 21% of the budget is for capital items. The budget includes \$568,026 in Decision Packages.

### Transfers-Out

The Electric Fund has a budgeted transfer-out to the General Fund of \$1.7 million. This transfer is the pro-rated portion of services received from General Fund departments.

### Franchise Fee

The Electric Fund is budgeted to remit \$1.6 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 for use of right-of-way. Franchise fee is calculated at 7% of consumption driven utility revenues net of the power cost recovery factor (PCRF).

### WORKING CAPITAL

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
BEGINNING BALANCE	\$ 7,307,396	\$ 6,418,769	\$ 6,418,769	\$ 6,418,769	\$ 5,922,293
DISTRIBUTION NET REVENUES	(250,700)	(689,921)	(689,921)	(642,507)	(10,814)
GENERATION NET REVENUES	(761,617)	18,346	18,346	146,031	14,686
CAFR ADJUSTMENTS	123,690	0	0	0	0
SUBTOTAL	(888,627)	(671,575)	(671,575)	(496,476)	3,872
ENDING BALANCE	\$ 6,418,769	\$5,747,194	\$5,747,194	\$5,922,293	\$5,926,165

\* 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>
161 ELECTRIC	813.00 Back Yard Digger and Trailer - Replace Unit	\$ 147,500
160 PUBLIC UTILITIES	814.10 Upgrade SCADA Servers	<u>10,000</u>
<b>TOTAL DEPARTMENTS</b>		<b><u>\$ 157,500</u></b>

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

<b>FYE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2016	9,242	322	9,564
2017	4,736	46	4,782





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**CITY OF BRENHAM  
ELECTRIC FUND FINANCIALS**

	PRIOR YEAR		CURRENT FISCAL YEAR			NEXT FISCAL YEAR		
	2014 ACTUAL	2015 BUDGET	2015 RAE	RAE VS BUD FAV/(UNFAV) VARIANCE	2016 BUDGET	BUD VS BUD FAV/(UNFAV) VARIANCE	BUD VS RAE FAV/(UNFAV) VARIANCE	
<b>FUNDING RESOURCES FROM CURRENT OPERATIONS</b>								
<b>REVENUES</b>								
DISTRIBUTION REVENUES (NO RATE CHANGES)	\$ 6,569,208	\$ 6,531,292	\$ 6,334,157	\$ (197,136)	\$ 6,392,049	\$ (139,243)	\$ 57,892	
ENERGY REVENUES (TO RECOVER ELECTRIC PURCHASES)	20,553,447	20,086,348	18,038,950	(2,047,397)	17,463,711	(2,622,637)	(575,239)	
- LCRA RATE REFUND	389,472	0	0	0	0	0	0	
TOTAL REVENUES	27,512,127	26,617,640	24,373,107	(2,244,533)	23,855,760	(2,761,880)	(517,347)	
TRANSFERS-IN (FOR SHARED SVCS & WK COMP REFUND)	539,855	621,115	613,014	(8,101)	588,277	(32,838)	(24,737)	
TOTAL FUNDING RESOURCES	28,051,982	27,238,755	24,986,121	(2,252,634)	24,444,037	(2,794,718)	(542,084)	
<b>USES OF FUND RESOURCES BEFORE CAP REQ</b>								
<b>OPERATING EXPENDITURES</b>								
DEPARTMENT EXPENDITURES (DEPTS 100, 110, 132, 160 & 161)								
- PERSONNEL & BENEFITS	1,851,715	2,085,114	2,033,590	51,524	2,026,137	58,977	7,453	
- SUPPLIES (FUEL, COMPUTERS, ETC)	147,526	150,005	150,835	(830)	155,400	(5,395)	(4,565)	
- MAINTENANCE (VEHICLES, EQUIPMENT, PLANT, ETC)	180,173	95,450	72,169	23,281	98,450	(3,000)	(26,281)	
- SERVICES (UTILITIES, CONSULTANTS, CONTRACTS, ETC)	288,378	330,100	347,450	(17,350)	355,307	(25,207)	(7,857)	
- NON CAPITAL (SMALL ITEM - \$1,000 TO \$14,999)	34,086	37,150	51,789	(14,639)	24,050	13,100	27,739	
- SUNDRY (UNCOLL ACCTS, TRAVEL, CRED CARD FEES, ETC)	138,583	116,082	153,432	(37,350)	166,365	(50,283)	(12,933)	
TOTAL DEPARTMENT EXPENDITURES	2,640,461	2,813,901	2,809,265	4,636	2,825,709	(11,808)	(16,444)	
FRANCHISE FEE (7% UTILITY REVENUES)	1,856,760	1,821,701	1,667,125	154,576	1,632,510	189,191	34,615	
ENERGY PURCHASE COSTS (LCRA)	21,704,536	20,068,002	17,892,919	2,175,083	17,449,025	2,618,977	443,894	
TRANSFERS TO GENERAL FUND (FOR SHARED SERVICES)	1,694,616	1,870,012	1,743,198	126,814	1,730,857	139,155	12,341	
TOTAL OPERATING EXPENDITURES	27,896,373	26,573,616	24,112,507	2,461,109	23,638,101	2,935,515	474,406	
<b>DEBT SERVICE</b>								
CURRENT DEBT SCHEDULE (FOR BVWAC RADIOS)	9,564	9,564	9,564	0	9,564	0	0	
TOT USES OF FUND RESOURCES BEFORE CAP REQ	27,905,937	26,583,180	24,122,071	2,461,109	23,647,665	2,935,515	474,406	
<b>NET FUNDING RESOURCES BEFORE CAPITAL REQ</b>								
DISTRIBUTION NET REVENUES	907,662	637,229	718,019	80,790	781,686	144,457	63,667	
GENERATION NET REVENUES	(761,618)	18,346	146,031	127,685	14,686	(3,660)	(131,345)	
TOT NET FUNDING RESOURCES BEFORE CAPITAL REQ	146,045	655,575	864,050	208,475	796,372	140,797	(67,678)	
<b>CAPITAL FUNDING REQUIREMENTS</b>								
CAPITAL	1,158,362	1,327,150	1,360,526	(33,376)	618,500	708,650	742,026	
NEW DECISION PACKAGES (CASH FUNDED):								
1. REPLACE BACK YARD DIGGER & TRAILER (DEPT 161)					147,500	(147,500)	(147,500)	
2. SCADA - UPGRADE SERVERS (DEPT 160)					10,000	(10,000)	(10,000)	
3. SURVEY EQUIPMENT 2ND SET (DEPT 160 NONCAP)					16,500	(16,500)	(16,500)	
TOTAL CAPITAL REQUIREMENTS (1)	1,158,362	1,327,150	1,360,526	(33,376)	792,500	534,650	568,026	
NET FUND RESOUR ABOVE/(BELOW) CAP REQ	\$ (1,012,317)	\$ (671,575)	\$ (496,476)	\$ 175,099	\$ 3,872	\$ 675,447	\$ 500,348	
<b>RESERVE ESTIMATE</b>								
BEGINNING BALANCE (WORKING CAPITAL BASIS, OCT 1)	\$ 7,307,396	\$ 6,418,769	\$ 6,418,769	\$ 0	\$ 5,922,293	\$ (496,476)	\$ (496,476)	
NET FUND RES ABOVE/(BELOW) CAPITAL REQ	(1,012,317)	(671,575)	(496,476)	175,099	3,872	675,447	500,348	
ACCOUNTING ADJUSTMENTS CASH TO ACCRUAL	123,690	0	0	0	0	0	0	
ENDING BALANCE	\$ 6,418,769	\$ 5,747,194	\$ 5,922,293	\$ 175,099	\$ 5,926,165	\$ 178,971	\$ 3,872	
60-DAY RESERVE CALC (TOT USES B4 CAP/365 X 60)	\$ 4,587,277	\$ 4,369,838	\$ 3,965,272	\$ 404,566	\$ 3,887,287	\$ 482,550	\$ 77,985	
ELECTRIC CONSUMPTION (IN KWH)	288,128,065	285,322,385	270,263,976	(15,058,409)	277,159,315	(8,163,070)	6,895,339	
(1) COPPER CHANGEOUT PROGRAM - DEBT FUNDED - APPROXIMATELY \$230,000/YR 20 YRS, 3.5%					\$ 3,300,000			

## ELECTRIC FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
601.00	ELECTRIC UTIL REVENUES	\$ 27,673,776	\$ 27,337,134	\$ 27,337,134	\$ 26,047,070	\$ 26,644,728
601.05	AVERAGE MONTHLY PAYMENT	(713)	2,325	2,325	869	1,000
606.00	SECURITY LIGHTS	42,021	42,000	42,000	42,817	42,717
608.00	FORFEITED DISC & PENALTIES	317,731	300,000	300,000	286,897	275,759
611.00	ELECTRIC PCRF	(1,148,627)	(1,312,831)	(1,312,831)	(2,230,995)	(3,323,158)
618.00	CONNECT/TRANSFER FEE	62,505	65,000	65,000	60,000	60,000
632.00	STATE SALES TAX	22,642	33,000	33,000	22,304	19,652
640.00	INSUFFICIENT CHECK CHARGE	3,380	4,500	4,500	3,525	3,500
650.00	CUSTOMER REPAIR & REPLACE	2,480	3,500	3,500	5,148	5,000
655.00	LINE TAPS	900	3,500	3,500	5,700	720
660.00	POLE LINE RENTAL	75,929	67,479	67,479	60,406	60,406
690.00	MISCELLANEOUS UTIL REVENUE	13,627	11,000	11,000	16,358	15,000
696.00	INTERGOVT'L - FIBER NETWORK	15,056	24,046	24,046	15,056	15,056
	TOTAL UTILITY REV	27,080,707	26,580,653	26,580,653	24,335,155	23,820,380
706.00	LCRA RATE REFUND	389,472	0	0	0	0
710.30	INTEREST-TEXPOOL	634	775	775	1,349	1,400
710.31	TEXSTAR INTEREST	1,481	1,578	1,578	2,518	2,600
710.35	BCDC-INT ON INTERIM LOAN	14,436	11,531	11,531	11,531	8,477
720.00	INSURANCE PROCEEDS	1,543	0	0	0	0
770.00	RENTAL INCOME	11,903	11,903	11,903	11,903	11,903
780.00	JUDGEMENT/RESTITUTION PYMTS	1,120	1,200	1,200	825	1,000
790.00	MISC OTHER REVENUE	5,127	5,000	5,000	4,738	5,000
790.60	GAIN/LOSS ON FIXED ASSETS	3,447	0	0	0	0
790.61	SALES OF NON CAPITAL ASSETS	5,706	5,000	5,000	5,088	5,000
	TOTAL MISC REV	434,867	36,987	36,987	37,952	35,380
<b>TOTAL REVENUES</b>		<b>\$ 27,515,574</b>	<b>\$ 26,617,640</b>	<b>\$ 26,617,640</b>	<b>\$ 24,373,107</b>	<b>\$ 23,855,760</b>

KWH SOLD	288,128,065	285,322,385	285,322,385	270,263,976	277,159,315
AVG MONTHLY CUSTOMERS	6,969	7,024	7,024	6,991	7,062

\* REVISED ANNUAL ESTIMATE

## ELECTRIC FUND EXPENDITURES BY DEPARTMENT

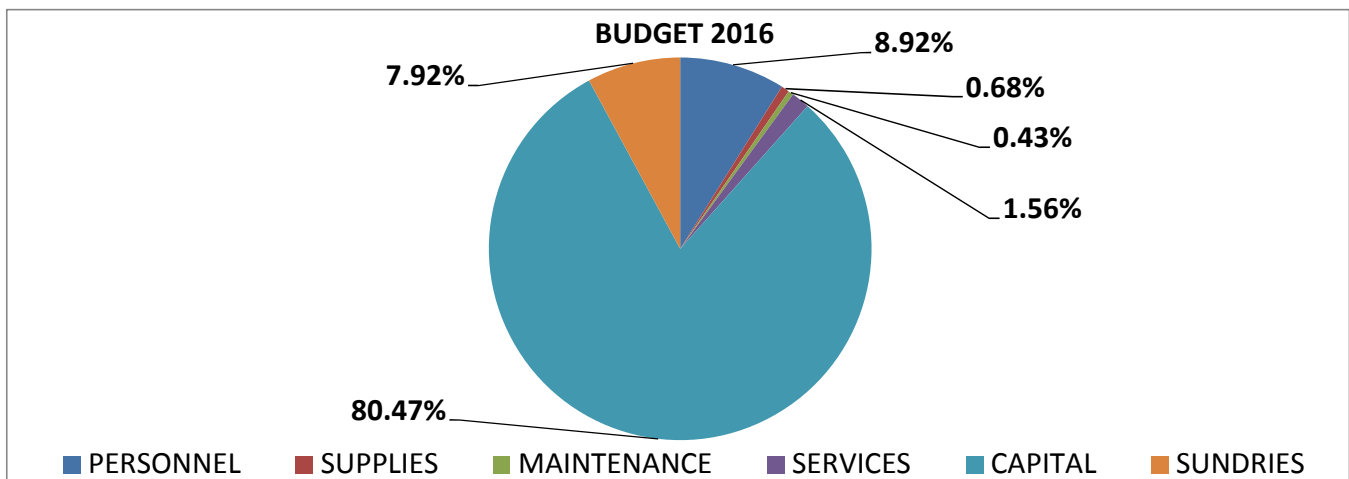
DEPARTMENT	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
132 UTILITY CUSTOMER SERVICE	\$ 452,685	\$ 489,056	\$ 489,056	\$ 458,131	\$ 496,354
160 PUBLIC UTILITIES	835,126	961,189	969,089	992,650	904,408
161 ELECTRIC	2,426,547	2,632,906	2,625,006	2,618,548	2,110,047
100 NON-DEPT DIRECT	23,573,260	21,901,667	21,901,667	19,572,027	19,093,499
110 NON-DEPT MISC	82,065	55,500	55,500	98,042	105,000
<b>TOTAL</b>	<b>\$ 27,369,683</b>	<b>\$ 26,040,318</b>	<b>\$ 26,040,318</b>	<b>\$ 23,739,398</b>	<b>\$ 22,709,308</b>

## ELECTRIC FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2016 VERSUS		
	ORIGINAL 2015	AMENDED 2015	RAE* 2015
132 UTILITY CUSTOMER SERVICE	1.49%	1.49%	8.34%
160 PUBLIC UTILITIES	-5.91%	-6.67%	-8.89%
161 ELECTRIC	-19.86%	-19.62%	-19.42%
100 NON-DEPT DIRECT	-12.82%	-12.82%	-2.44%
110 NON-DEPT MISC	89.19%	89.19%	7.10%
<b>TOTAL</b>	<b>-12.79%</b>	<b>-12.79%</b>	<b>-4.34%</b>

## ELECTRIC FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
PERSONNEL	\$ 1,851,716	\$ 2,085,114	\$ 2,085,114	\$ 2,033,590	\$ 2,026,137
SUPPLIES	147,528	150,005	156,105	150,835	155,400
MAINTENANCE	180,173	95,450	95,450	72,168	98,450
SERVICES	288,376	330,100	335,100	347,450	355,307
CAPITAL	22,906,547	21,441,866	21,430,766	19,314,798	18,275,139
SUNDRIES	1,995,343	1,937,783	1,937,783	1,820,557	1,798,875
<b>TOTAL EXPENDITURES</b>	<b>\$ 27,369,683</b>	<b>\$ 26,040,318</b>	<b>\$ 26,040,318</b>	<b>\$ 23,739,398</b>	<b>\$ 22,709,308</b>



**TRANSFERS-IN**

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	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
603.00 GAS FUND	\$ 159,444	\$ 179,249	\$ 179,249	\$ 178,854	\$ 173,488
604.00 WATER FUND	154,093	220,899	220,899	216,142	217,594
605.00 SEWER FUND	153,302	120,014	120,014	116,994	117,780
606.00 SANITATION FUND	73,016	82,253	82,253	82,324	79,415
650.00 WORKERS' COMPENSATION FUND	0	18,700	18,700	18,700	0
<b>TOTAL TRANSFERS IN</b>	<b>\$ 539,855</b>	<b>\$ 621,115</b>	<b>\$ 621,115</b>	<b>\$ 613,014</b>	<b>\$ 588,277</b>

**TRANSFERS-OUT**

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	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
601.00 GENERAL FUND	1,694,616	1,870,012	1,870,012	1,743,198	1,730,857
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 1,694,616</b>	<b>\$ 1,870,012</b>	<b>\$ 1,870,012</b>	<b>\$ 1,743,198</b>	<b>\$ 1,730,857</b>

\* 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
<b>Total FTEs</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.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>Personnel</b>	\$ 309,018	\$ 334,944	\$ 334,944	\$ 322,125	\$ 337,574
<b>Supplies</b>	53,598	56,230	60,130	56,245	62,750
<b>Maintenance</b>	0	0	0	0	0
<b>Services</b>	72,082	95,030	91,130	72,850	93,030
<b>Capital</b>	14,821	0	0	4,143	0
<b>Sundries</b>	3,165	2,852	2,852	2,768	3,000
<b>Total Department Expenditures</b>	<b>\$ 452,684</b>	<b>\$ 489,056</b>	<b>\$ 489,056</b>	<b>\$ 458,131</b>	<b>\$ 496,354</b>
<b>DECISION PACKAGES FUNDED</b>					
424.00 Utility Software App					\$ 22,180
<b>OUTPUTS</b>					
Payments Processed	97,517	96,400	96,400	98,255	96,750
Customers Billed	96,713	93,450	93,450	96,793	96,520
Lobby/Drive-Thru Customers Assisted	44,743	50,550	50,550	43,859	50,900
Service Orders Processed	5,373	6,300	6,300	4,808	6,300
<b>OUTCOMES</b>					
New Measure to be tracked in the Future					

\* REVISED ANNUAL ESTIMATE



**DEPT 132 - UTILITY CUSTOMER SERVICE DEPARTMENT**

**\$496,354**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 223,045	\$ 232,982	\$ 232,982	\$ 230,978	\$ 240,191
102.00	OVERTIME PAY	1,459	2,000	2,000	1,500	1,500
103.00	OASDI/MEDICARE	16,767	18,397	18,397	17,682	18,936
103.02	MATCHING RETIREMENT	15,897	15,576	15,576	13,294	15,188
105.00	LONGEVITY PAY	4,580	4,843	4,843	4,806	4,985
106.00	MEDICAL INSURANCE	45,877	57,098	57,098	52,211	52,362
106.01	LIFE INSURANCE	745	823	823	850	845
106.02	LONG TERM DISABILITY	305	313	313	426	322
107.00	WORKERS' COMPENSATION	403	432	432	378	668
116.00	SALARIES/WAGES CONTINGENCY	0	2,480	2,480	0	2,577
118.00	ACCRUED COMP TIME	(59)	0	0	0	0
204.00	POSTAGE & FREIGHT	39,975	39,000	39,000	39,000	38,000
205.00	OFFICE SUPPLIES	1,043	1,100	1,100	1,100	1,000
206.00	EMPLOYEE RELATIONS	591	600	600	600	600
207.00	REPRODUCTION & PRINTING	9,832	9,000	9,000	9,000	9,500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	11	0	0	0	0
211.00	CLEANING AND JANITORIAL	40	100	100	100	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,679	5,000	8,900	5,000	12,120
213.00	COMMUNICATIONS EQUIPMENT	0	0	1,200	1,209	0
221.00	SAFETY/FIRST AID SUPPLIES	0	30	30	30	30
223.00	SMALL APPLIANCES	0	200	200	200	200
250.00	OTHER SUPPLIES	427	1,200	0	6	1,200
408.00	RENTAL & LEASES	448	450	450	450	450
424.00	SERVICE CONTRACTS	70,954	94,180	90,280	72,000	92,180
450.00	OTHER SERVICES	680	400	400	400	400
702.00	BUILDINGS	10,778	0	0	0	0
712.00	OFFICE FURNITURE/EQUIPMENT	4,043	0	0	4,143	0
901.00	LIAB/CASUALTY INSURANCE	202	202	202	0	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,427	2,000	2,000	2,000	2,000
908.10	MILEAGE	592	500	500	500	600
950.00	SUNDRY	(56)	150	150	268	400
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 452,684</b>	<b>\$ 489,056</b>	<b>\$ 489,056</b>	<b>\$ 458,131</b>	<b>\$ 496,354</b>

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

Assistant City Manager: Public Utilities	1.00
Utility Compliance Manager	1.00
SCADA System Manager	1.00
Pre-Treatment Coordinator	1.00
Public Utilities Analyst	1.00
Utility Systems Manager	1.00
Customer Service Technician	2.00
Administrative Assistant	1.00
Support Specialist	1.00
GIS Technician	0.50
<b>Total FTEs</b>	<b>10.50</b>

The City of Brenham Public Utilities Department is committed to the highest quality utility services at the lowest possible rates. We continue to develop and implement electric and water resource plans. The department is composed of the Electric, Gas, Water Treatment and Distribution, Wastewater Collection and Treatment, GIS, Utility Compliance, and Utility Billing departments. 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.

- > Maximize the use of technology to improve utility operations;
- > Develop low-cost, sustainable, reliable electric and water resources;
- > Enhance the effective and efficient operation of all areas of the utility;
- > Focus on the needs of our customers with quality service and rapid response time to all customer service calls; and
- > Continue maintaining good working relationships with wholesale utility suppliers and state agencies.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>Personnel</b>	\$ 737,106	\$ 851,704	\$ 851,704	\$ 877,508	\$ 803,183
<b>Supplies</b>	28,649	29,750	29,750	25,723	29,975
<b>Maintenance</b>	621	700	700	4,543	1,000
<b>Services</b>	8,449	7,095	14,995	16,765	18,950
<b>Capital</b>	44,793	55,650	55,650	54,502	32,500
<b>Sundries</b>	15,509	16,290	16,290	13,609	18,800
<b>Total Department Expenditures</b>	<b>\$ 835,127</b>	<b>\$ 961,189</b>	<b>\$ 969,089</b>	<b>\$ 992,650</b>	<b>\$ 904,408</b>
<b>DECISION PACKAGES FUNDED</b>					
710.00 Survey Equipment for City Engineer					16,500
814.10 Upgrade SCADA Servers					10,000
814.10 Hart Protocol Communicator					4,000
<b>OUTPUTS</b>					
# of Utility Taps Issued	294	250	250	275	275
Calls Received/Dispatched	2,200	2,500	2,500	2,700	2,000
Meters Read	223,952	236,992	236,992	19,992	600
Utility Line Locates Called-in	1,870	1,727	1,727	1,750	1,800
<b>OUTCOMES</b>					
New Measure to be tracked in the Future					

\* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 536,281	\$ 599,675	\$ 599,675	\$ 620,943	\$ 555,823
102.00	OVERTIME PAY	1,374	450	450	1,200	1,200
103.00	OASDI/MEDICARE	39,344	47,568	47,568	46,943	44,233
103.02	MATCHING RETIREMENT	38,490	40,500	40,500	37,045	35,448
105.00	LONGEVITY PAY	7,215	8,047	8,047	8,110	7,635
105.01	EDUCATION/MISCELLANEOUS	6,000	12,046	12,046	12,000	12,000
105.03	STANDBY	0	0	0	295	0
106.00	MEDICAL INSURANCE	103,088	131,743	131,743	144,784	133,595
106.01	LIFE INSURANCE	1,852	2,111	2,111	2,416	1,944
106.02	LONG TERM DISABILITY	734	804	804	1,192	741
107.00	WORKERS' COMPENSATION	2,136	2,356	2,356	2,580	4,652
116.00	SALARIES/WAGES CONTINGENCY	0	6,404	6,404	0	5,912
118.00	ACCRUED COMP TIME	592	0	0	0	0
202.00	FUEL	8,245	8,400	8,400	6,886	8,700
203.00	TOOLS/SMALL EQUIPMENT	94	125	125	171	125
204.00	POSTAGE & FREIGHT	205	300	300	271	300
205.00	OFFICE SUPPLIES	1,075	1,800	1,800	1,491	1,800
206.00	EMPLOYEE RELATIONS	856	1,000	1,000	799	1,000
207.00	REPRODUCTION & PRINTING	5,915	11,000	11,000	10,832	10,000
208.00	CLOTHING	1,469	1,200	1,200	991	1,200
210.00	BOTANICAL & AGRICULTURAL	7	25	25	15	25
211.00	CLEANING AND JANITORIAL	39	50	50	20	50
212.00	COMPUTER EQUIPMENT & SUPPLIES	9,510	4,850	4,850	3,342	6,000
213.00	COMMUNICATIONS EQUIPMENT	618	600	600	572	425
221.00	SAFETY/FIRST AID SUPPLIES	0	100	100	60	50
223.00	SMALL APPLIANCES	170	0	0	0	0
250.00	OTHER SUPPLIES	446	300	300	273	300

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 602	\$ 700	\$ 700	\$ 4,543	\$ 1,000
312.00	BUILDINGS/APPLIANCES	18	0	0	0	0
402.00	AUDITS/CONSULTANTS FEES	50	0	0	0	0
403.00	TELEPHONE	2,738	2,400	2,400	3,801	4,700
408.10	RENTALS/LEASES-FLEET	0	0	0	300	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	40	45	45	38	50
424.00	SERVICE CONTRACTS	5,469	4,450	12,350	12,426	14,000
450.00	OTHER SERVICES	152	200	200	200	200
710.00	MACHINERY/EQUIPMENT	0	0	16,000	15,272	16,500
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	0	2,000
810.00	MACHINERY/EQUIPMENT	15,100	16,000	0	0	0
812.00	OFFICE FURNITURE/EQUIPMENT	8,298	0	0	0	0
814.10	SCADA COMMUNICATIONS	21,395	39,650	39,650	39,230	14,000
901.00	LIAB/CASUALTY INSURANCE	690	690	690	1,064	1,200
908.00	SEMINARS/MEMBERSHIP/TRAVE	9,187	10,000	10,000	8,578	12,000
908.10	MILEAGE	5,538	5,500	5,500	3,873	5,500
950.00	OTHER SUNDRY	94	100	100	94	100
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 835,127</b>	<b>\$ 961,189</b>	<b>\$ 969,089</b>	<b>\$ 992,650</b>	<b>\$ 904,408</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	2.00
Apprentice Lineworker	1.00
<b>Total FTEs</b>	<b>11.00</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;
- > Install a main circuit tie line starting at South Day Street, routing behind HEB and stopping at LaRoche Chevrolet;
- > Continue upgrades on main feeder circuits to replace broken and damaged hardware;
- > Upgrade circuit 140 by replacing poles and transformers starting at the south substation at East Stone and Market Streets, ending at Tom Green;
- > 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;
- > Install smart devices in the electric system that will minimize outages, increase system reliability and improve operating

**DEPT 161 - ELECTRIC DEPARTMENT**

**\$2,110,047**

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>Personnel</b>	\$ 805,590	\$ 898,466	\$ 898,466	\$ 833,957	\$ 885,380
<b>Supplies</b>	65,280	64,025	66,225	68,867	62,675
<b>Maintenance</b>	179,552	94,750	94,750	67,625	97,450
<b>Services</b>	207,846	227,975	228,975	257,835	243,327
<b>Capital</b>	1,130,434	1,306,250	1,295,150	1,351,251	781,650
<b>Sundries</b>	37,844	41,440	41,440	39,013	39,565
<b>Total Department Expenditures</b>	<b>\$ 2,426,547</b>	<b>\$ 2,632,906</b>	<b>\$ 2,625,006</b>	<b>\$ 2,618,548</b>	<b>\$ 2,110,047</b>
<b>DECISION PACKAGES FUNDED</b>					
804.00 Reconductor Behind HEB				\$	40,000
813.00 Back Yard Digger and Trailer - Replace Unit					147,500
<b>OUTPUTS</b>					
KWH Sold	289M	281M	281M	276M	280M
Miles of Service Lines	128	129	129	130	130
Number of utility taps issued	16	20	20	100	25
Calls received/dispatched	1,048	1,200	1,200	1,200	1,200
Utility line locates called-in	163	150	150	150	200
<b>OUTCOMES</b>					
Line Loss	4.74%	4.71%	4.71%	4.43%	4.56%

\* REVISED ANNUAL ESTIMATE



LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 544,632	\$ 595,712	\$ 595,712	\$ 556,246	\$ 580,340
102.00	OVERTIME PAY	19,302	25,000	25,000	25,000	25,000
103.00	OASDI/MEDICARE	43,297	50,157	50,157	45,088	49,033
103.02	MATCHING RETIREMENT	41,526	42,482	42,482	35,019	39,331
105.00	LONGEVITY PAY	7,875	8,492	8,492	8,506	8,865
105.01	EDUCATION/MISCELLANEOUS	6,000	6,023	6,023	6,000	6,000
105.03	STANDBY	19,754	18,700	18,700	18,700	18,700
106.00	MEDICAL INSURANCE	111,061	136,192	136,192	131,185	140,075
106.01	LIFE INSURANCE	1,908	2,098	2,098	2,231	2,035
106.02	LONG TERM DISABILITY	727	799	799	1,062	776
107.00	WORKERS' COMPENSATION	5,499	6,461	6,461	4,920	9,064
116.00	SALARIES/WAGES CONTINGENCY	0	6,350	6,350	0	6,161
118.00	ACCRUED COMP TIME	4,010	0	0	0	0
202.00	FUEL	25,392	27,500	27,500	21,296	23,500
203.00	TOOLS/SMALL EQUIPMENT	8,240	9,850	9,850	9,850	8,100
204.00	POSTAGE & FREIGHT	547	500	500	500	500
205.00	OFFICE SUPPLIES	1,214	1,200	1,200	953	450
206.00	EMPLOYEE RELATIONS	711	800	800	900	900
207.00	REPRODUCTION & PRINTING	3,195	900	900	900	1,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	12,174	7,250	9,450	10,235	10,500
210.00	BOTANICAL & AGRICULTURAL	605	450	450	450	450
211.00	CLEANING AND JANITORIAL	966	825	825	825	825
212.00	COMPUTER EQUIPMENT & SUPPLIES	742	3,400	3,400	9,542	2,050
213.00	COMMUNICATIONS EQUIPMENT	2,947	450	450	450	3,000
221.00	SAFETY/FIRST AID SUPPLIES	4,386	4,700	4,700	6,000	5,500
223.00	SMALL APPLIANCES	0	500	500	384	0
250.00	OTHER SUPPLIES	4,162	5,700	5,700	6,582	5,900
301.00	UTILITY LINES	45,634	24,000	24,000	28,500	30,000
301.10	POLE REINFORCEMENT	63,433	0	0	0	0
303.00	VEHICLES/LARGE EQUIPMENT	30,506	22,000	22,000	22,000	23,000
304.00	MACHINERY/EQUIPMENT	2,773	3,500	3,500	3,500	3,500
306.00	OUTDOOR/STREET LGHT-DO NOT USE	19,552	0	0	0	0
308.00	METERS	5,877	5,750	5,750	5,750	5,750
310.00	LAND/GROUNDS	0	3,000	3,000	2,100	0
311.00	UTILITY PLANTS	10,215	2,500	2,500	4,239	8,400
312.00	BUILDINGS/APPLIANCES	1,563	1,500	1,500	1,500	1,800
314.00	TRANSFORMERS	0	32,500	32,500	36	25,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
401.00	ELECTRICAL	\$ 4,967	\$ 5,300	\$ 5,300	\$ 5,309	\$ 5,000
402.00	AUDITS/CONSULTANTS FEES	61,911	56,000	56,000	56,000	56,000
402.15	STATE FEES	0	0	1,000	1,000	0
402.80	SPECIAL SERVICES-TREE TRIMMING	110,379	135,000	135,000	135,000	135,000
403.00	TELEPHONE	2,031	2,500	2,500	1,996	2,050
404.00	GAS	991	700	700	800	800
405.00	WATER	350	230	230	281	285
406.00	SEWER	424	230	230	370	375
406.50	GARBAGE	938	940	940	940	950
406.60	TRNSF STATION/LANDFILL FEE	1,244	450	450	487	1,000
408.10	RENTALS/LEASES-FLEET	11,988	14,000	14,000	14,000	11,000
424.00	SERVICE CONTRACTS	271	625	625	30,468	19,157
425.00	LABORATORY TEST FEES	3,647	5,000	5,000	4,184	3,000
450.00	OTHER SERVICES	8,704	7,000	7,000	7,000	8,710
702.00	BUILDINGS	0	4,800	0	0	0
708.00	METERS	0	2,550	2,550	0	0
710.00	MACHINERY/EQUIPMENT	16,114	27,400	31,200	29,955	16,650
714.00	RADIOS/RADAR/CAMERAS	751	0	0	0	0
715.00	OTHER CAPITAL	0	0	0	0	3,000
804.00	UTILITY LINES	143,993	591,000	591,000	141,000	132,000
804.10	UTILITY LINE-CONTINGENCY	173,580	65,000	65,000	77,324	65,000
804.20	UTILITY LINES-CONTRACTORS	166,227	210,000	210,000	210,000	210,000
804.30	UTILITY LINES-COPPER CONDUCTOR	0	0	0	450,000	0
807.00	TRANSFORMERS	265,680	140,000	140,000	200,000	170,000
808.00	METERS	14,980	20,000	20,000	20,000	20,000
808.01	AMR METERS	(75)	0	0	0	0
808.10	SVC INSTALL	10,307	3,500	3,500	20,000	10,000
809.10	STREET LIGHTS/SIGNALS	4,604	7,000	7,000	7,734	7,500
812.00	OFFICE FURN/EQUIPMENT	67,663	0	0	0	0
813.00	VEHICLES/LARGE EQUIPMENT	223,961	235,000	224,900	195,000	147,500
814.20	FIBER EXPANSION	42,648	0	0	238	0
901.00	LIAB/CASUALTY INSURANCE	6,417	6,500	6,500	6,077	6,625
908.00	SEMINARS/MEMBERSHIP/TRAVE	30,360	34,000	34,000	32,000	32,000
908.10	MILEAGE	729	600	600	600	600
950.00	OTHER SUNDRY	338	340	340	336	340
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 2,426,547</b>	<b>\$ 2,632,906</b>	<b>\$ 2,625,006</b>	<b>\$ 2,618,548</b>	<b>\$ 2,110,047</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 100 - NON-DEPT DIRECT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
701.10	ELECTRICITY PURC/BASE COST	\$ 21,704,536	\$ 20,068,002	\$ 20,068,002	\$ 17,892,919	\$ 17,449,025
709.00	ELECTRIC SYS LCRA TCOS FEE	2,400	2,400	2,400	2,419	2,400
860.11	DEBT SERVICE-INTEREST	912	622	622	622	322
860.15	DEBT SERVICE-PRINCIPAL	8,652	8,942	8,942	8,942	9,242
904.00	GROSS REVENUE TAX	1,856,760	1,821,701	1,821,701	1,667,125	1,632,510
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 23,573,260</b>	<b>\$ 21,901,667</b>	<b>\$ 21,901,667</b>	<b>\$ 19,572,027</b>	<b>\$ 19,093,499</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 58,903	\$ 40,000	\$ 40,000	\$ 68,000	\$ 70,000
906.00	INVENTORY ADJUSTMENTS	4,461	2,500	2,500	4,000	4,000
950.00	OTHER SUNDRY	18,701	13,000	13,000	26,042	31,000
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 82,065</b>	<b>\$ 55,500</b>	<b>\$ 55,500</b>	<b>\$ 98,042</b>	<b>\$ 105,000</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.

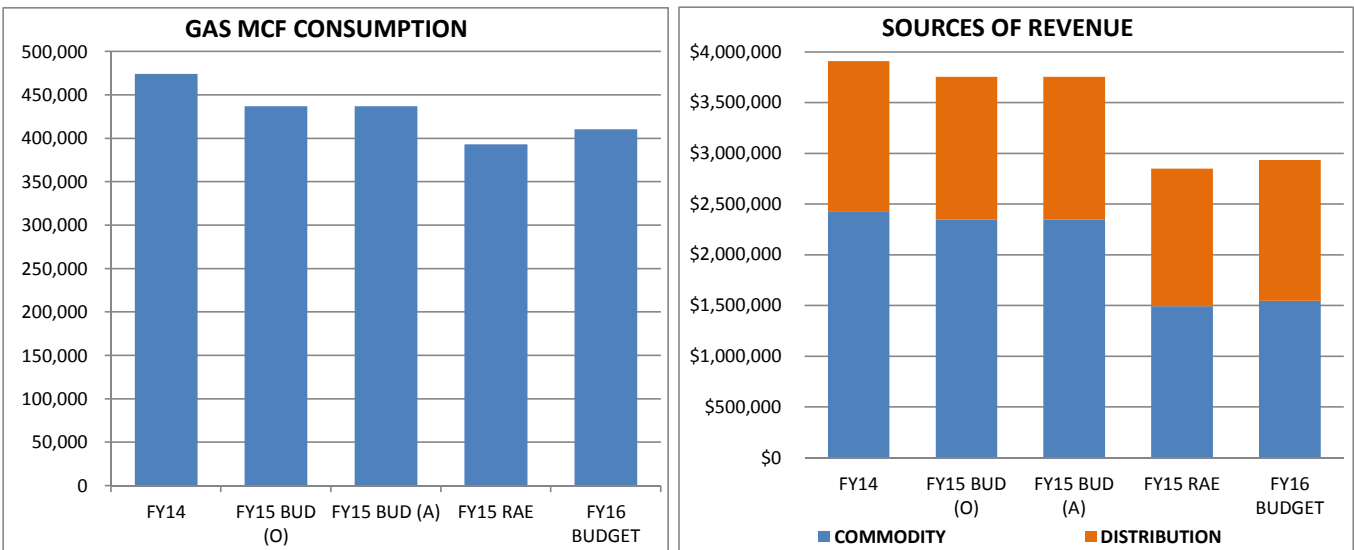
### OPERATING RESOURCES

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 \$2,934,843 consists primarily of gas utility revenue. Of this amount, \$1,387,303 (47.3%) is expected to be generated to cover gas distribution and \$1,547,540 (52.7%) is projected to cover gas purchase costs.

### Revenues

The major underlying assumptions in projecting FY16 Gas Fund revenues include:

- > A decrease in gas consumption mcf sales over FY15 Budget with partial year shutdown of Blue Bell Creameries; and
- > A decrease in natural gas revenues over FY15 Budget due to lower natural gas prices.



## GAS FUND OVERVIEW

### USES OF OPERATING RESOURCES

Budgeted resource uses total \$2,924,176 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.

#### Department Expenditures

There is only one operating department in the Gas Fund and represents 25.0% of resource usage. The FY16 budget for the department is \$730,719. Personnel costs for salaries and benefits account for 53.9% of department expenditures. Approximately 17.9% of the budget is for capital items.

#### Debt Service

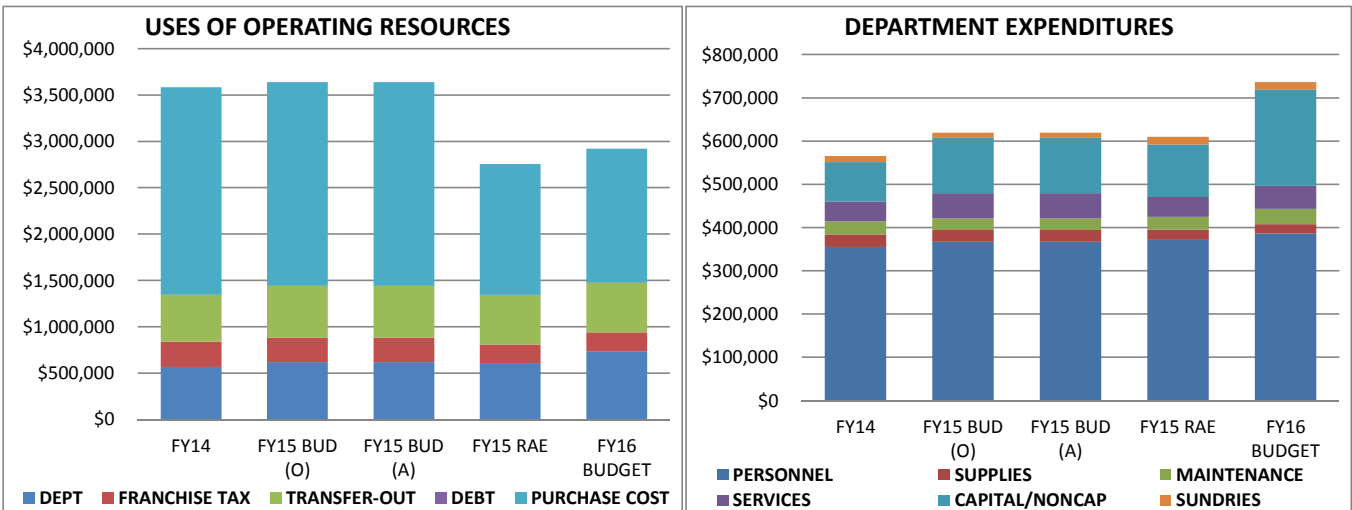
The Gas Fund has no bond debt. The fund does have a capital lease for BVWAC radios.

#### Inter-Fund Transfers

The Gas Fund is projected to transfer \$364,065 to the General Fund and \$173,488 to the Electric Fund in FY16. 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 \$204,471 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 FY16 Budget, purchase costs are estimated at \$1,443,399, reflecting lower natural gas prices.

## GAS FUND OVERVIEW

### WORKING CAPITAL BALANCE

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
BEGINNING BALANCE	\$ 1,141,581	\$ 1,475,142	\$ 1,475,142	\$ 1,475,142	\$ 1,570,731
DISTRIBUTION NET REVENUES	128,312	(40,269)	(40,269)	14,533	(93,474)
COMMODITY NET REVENUES	196,960	153,456	153,456	81,056	104,141
ADJUSTMENTS	8,289	0	0	0	0
SUBTOTAL	333,561	113,187	113,187	95,589	10,667
ENDING BALANCE	<u>\$ 1,475,142</u>	<u>\$ 1,588,329</u>	<u>\$ 1,588,329</u>	<u>\$ 1,570,731</u>	<u>\$ 1,581,398</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	813.00 Case 580 Backhoe - Replace Unit #157	\$ 94,750
	813.00 Pickup Truck - Replace Unit #344	36,000
<b>TOTAL DEPARTMENTS</b>		<b><u>\$ 130,750</u></b>

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINICIPAL	INTEREST	TOTAL
2016	1,965	69	2,033
2017	1,007	10	1,017



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**CITY OF BRENHAM  
GAS FUND FINANCIALS**

	PRIOR YEAR		CURRENT FISCAL YEAR			NEXT FISCAL YEAR		
	2014 ACTUAL	2015 BUDGET	2015 RAE	RAE VS BUD FAV/(UNFAV) VARIANCE	2016 BUDGET	BUD VS BUD FAV/(UNFAV) VARIANCE	BUD VS RAE FAV/(UNFAV) VARIANCE	
<b>FUNDING RESOURCES FROM CURRENT OPERATIONS</b>								
<b>REVENUES</b>								
DISTRIBUTION REVENUES (NO RATE CHANGES)	\$ 1,477,453	\$ 1,400,976	\$ 1,353,168	\$ (47,809)	\$ 1,387,303	\$ (13,674)	\$ 34,135	
COMMODITY REV (TO RECOVER GAS PURCHASES)	2,432,481	2,349,814	1,494,239	(855,575)	1,547,540	(802,274)	53,301	
TOTAL REVENUES	3,909,935	3,750,790	2,847,407	(903,383)	2,934,843	(815,947)	87,436	
TRANSFERS-IN (WORKERS COMP)	0	4,600	4,600	0	0	(4,600)	(4,600)	
TOTAL FUNDING RESOURCES	3,909,935	3,755,390	2,852,007	(903,383)	2,934,843	(820,547)	82,836	
<b>USES OF FUND RESOURCES BEFORE CAP REQS</b>								
<b>OPERATING EXPENDITURES</b>								
DEPARTMENT EXPENDITURES (DEPTS 100, 110,162)								
- PERSONNEL & BENEFITS	355,576	367,016	371,809	(4,793)	386,394	(19,378)	(14,585)	
- SUPPLIES (FUEL, COMPUTERS, ETC)	28,598	27,403	24,043	3,360	21,790	5,613	2,253	
- MAINTENANCE (VEHICLES, EQUIPMENT, PLANT, ETC)	30,818	26,696	29,535	(2,839)	35,350	(8,654)	(5,815)	
- SERVICES (UTILITIES, CONSULTANTS, CONTRACTS, ETC)	45,322	58,668	45,787	12,881	53,465	5,203	(7,678)	
- NON CAPITAL (SMALL ITEM - \$1,000 TO \$14,999)	0	0	0	0	8,910	(8,910)	(8,910)	
- SUNDRY (UNCOL ACCTS, TRAVEL, CRED CARD FEES, ETC)	14,325	11,307	17,574	(6,267)	17,060	(5,753)	514	
TOTAL DEPARTMENT EXPENDITURES	474,639	491,090	488,748	2,342	522,969	(31,879)	(34,221)	
FRANCHISE FEE (7% UTILITY CONSUMPTION REVENUES)	272,857	261,594	198,303	63,291	204,471	57,123	(6,168)	
COMMODITY PURCHASE COSTS (REGENCY)	2,235,522	2,196,358	1,413,183	783,175	1,443,399	752,959	(30,216)	
TRANSFERS TO GENERAL FUND (FOR SHARED SERVICES)	348,762	383,455	354,096	29,359	364,065	19,390	(9,969)	
TRANSFERS TO ELECTRIC FUND (FOR SHARED SERVICES)	159,444	179,249	178,854	395	173,488	5,761	5,366	
TOTAL OPERATING EXPENDITURES	3,491,224	3,511,745	2,633,184	878,561	2,708,392	803,353	(75,208)	
DEBT SERVICE	2,033	2,033	2,033	0	2,034	(1)	(1)	
TOT USES OF FUND RESOURCES BEFORE CAP REQS	3,493,257	3,513,779	2,635,217	878,562	2,710,426	803,353	(75,209)	
<b>NET FUND RESOURCES BEFORE CAP REQS</b>								
DISTRIBUTION NET REVENUES	219,718	88,155	135,734	47,578	120,276	32,121	(15,458)	
COMMODITY NET REVENUES	196,960	153,456	81,056	(72,400)	104,141	(49,315)	23,085	
TOT NET FUND RESOURCES BEFORE CAP REQS	416,677	241,611	216,790	(24,821)	224,417	(17,194)	7,627	
<b>CAPITAL FUNDING REQUIREMENTS</b>								
CAPITAL	91,405	128,424	121,201	7,223	83,000	45,424	75,777	
NEW DECISION PACKAGES:								
1. REPLACEMENT OF CASE 580 BACKHOE (UNIT 157)					94,750	(94,750)	(94,750)	
2. REPLACEMENT OF TRUCK (UNIT 344)					36,000	(36,000)	(36,000)	
TOTAL CAPITAL FUNDING REQUIREMENTS	91,405	128,424	121,201	7,223	213,750	(85,326)	(54,973)	
<b>NET FUND RES ABOVE/(BELOW) CAP REQS</b>	\$ 325,272	\$ 113,187	\$ 95,589	\$ (17,598)	\$ 10,667	\$ (102,520)	\$ (84,922)	
<b>RESERVE ESTIMATE</b>								
BEGINNING BALANCE (WORKING CAPITAL BASIS, OCT 1)	\$ 1,141,581	\$ 1,475,142	\$ 1,475,142	\$ 0	\$ 1,570,731	\$ 95,589	\$ 95,589	
NET FDING RES ABOVE/(BELOW) CAPITAL REQS	325,272	113,187	95,589	(17,598)	10,667	(102,520)	(84,922)	
ACCOUNTING ADJUSTMENTS CASH TO ACCRUAL	8,289	0	0	0	0	0	0	
ENDING BALANCE	\$ 1,475,142	\$ 1,588,329	\$ 1,570,731	\$ (17,598)	\$ 1,581,398	\$ (6,931)	\$ 10,667	
<b>60-DAY RESERVE CALC (TOT USES B4 CAP/365 X 60)</b>	\$ 574,234	\$ 577,607	\$ 433,186	\$ 144,421	\$ 445,549	\$ 132,058	\$ (12,363)	
<b>GAS CONSUMPTION (IN MCF)</b>	474,330	437,018	393,107	(43,911)	410,671	(26,347)	17,564	

## GAS FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
602.00	GAS UTIL REVENUES	\$ 4,017,469	\$ 3,726,430	\$ 3,726,430	\$ 3,441,751	\$ 3,570,564
611.00	GAS COST ADJUSTMENT	(119,529)	10,630	10,630	(608,858)	(649,551)
613.00	RELIGHT SERVICE	15	30	30	30	30
632.00	STATE SALES TAX	1,869	5,000	5,000	4,869	5,000
655.00	LINE TAPS	9,415	7,000	7,000	6,907	7,000
690.00	MISCELLANEOUS UTIL REVENUE	213	1,000	1,000	1,697	1,000
	TOTAL UTILITY REV	3,909,452	3,750,090	3,750,090	2,846,396	2,934,043
710.30	INTEREST-TEXPOOL	330	500	500	598	600
790.60	GAIN/LOSS ON FIXED ASSETS	92	0	0	213	0
790.61	SALE OF NON CAPITAL ASSETS	152	200	200	200	200
	TOTAL MISC REV	574	700	700	1,011	800
<b>TOTAL REVENUES</b>		<b>\$ 3,910,026</b>	<b>\$ 3,750,790</b>	<b>\$ 3,750,790</b>	<b>\$ 2,847,407</b>	<b>\$ 2,934,843</b>
MCFs		474,330	437,018	437,018	393,107	410,671
AVG MONTHLY CUSTOMERS		4,326	4,363	4,363	4,361	4,409

\* REVISED ANNUAL ESTIMATE

**GAS FUND EXPENDITURES BY DEPARTMENT**

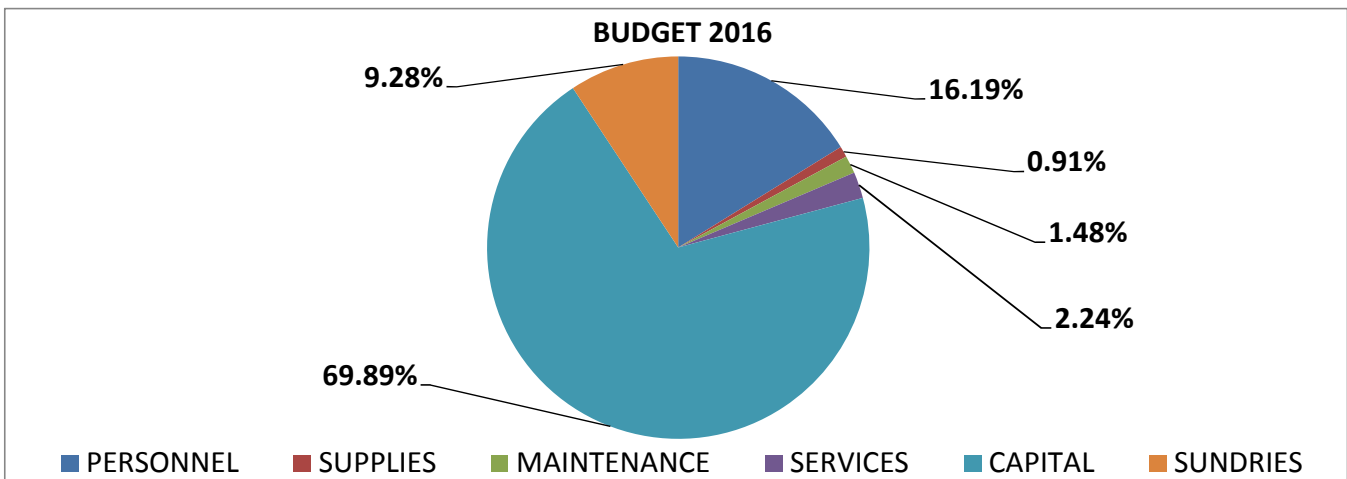
DEPARTMENT	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
162 GAS	\$ 559,962	\$ 617,414	\$ 617,414	\$ 603,102	\$ 730,719
100 NON-DEPT DIRECT	2,510,413	2,459,985	2,459,985	1,613,519	1,649,904
110 NON-DEPT MISC	6,083	2,100	2,100	6,847	6,000
<b>TOTAL</b>	<b>\$ 3,076,458</b>	<b>\$ 3,079,499</b>	<b>\$ 3,079,499</b>	<b>\$ 2,223,468</b>	<b>\$ 2,386,623</b>

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

DEPARTMENT	BUDGET 2016 VERSUS		
	ORIGINAL 2015	AMENDED 2015	RAE* 2015
132 GAS	18.35%	18.35%	21.16%
100 NON-DEPT DIRECT	-32.93%	-32.93%	2.26%
110 NON-DEPT MISC	185.71%	185.71%	-12.37%
<b>TOTAL</b>	<b>-22.50%</b>	<b>-22.50%</b>	<b>7.34%</b>

**GAS FUND EXPENDITURES BY CATEGORY**

CATEGORY	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
PERSONNEL	\$ 355,577	\$ 367,016	\$ 367,016	\$ 371,809	\$ 386,394
SUPPLIES	28,598	23,868	27,403	24,043	21,790
MAINTENANCE	30,818	26,696	26,696	29,535	35,350
SERVICES	45,322	58,668	53,608	45,787	53,465
CAPITAL	2,328,961	2,330,350	2,331,875	1,536,417	1,668,093
SUNDRIES	287,182	272,901	272,901	215,877	221,531
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,076,458</b>	<b>\$ 3,079,499</b>	<b>\$ 3,079,499</b>	<b>\$ 2,223,468</b>	<b>\$ 2,386,623</b>



**TRANSFERS-IN**

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		<b>BUDGET</b>			
	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>RAE*</b>	<b>BUDGET</b>
	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>
650.00 WORKERS' COMPENSATION FUND	\$ 0	\$ 4,600	\$ 4,600	\$ 4,600	\$ 0
<b>TOTAL TRANSFERS IN</b>	<b>\$ 0</b>	<b>\$ 4,600</b>	<b>\$ 4,600</b>	<b>\$ 4,600</b>	<b>\$ 0</b>

**TRANSFERS-OUT**

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		<b>BUDGET</b>			
	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>RAE*</b>	<b>BUDGET</b>
	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>
601.00 GENERAL FUND	348,762	383,455	383,455	354,096	364,065
602.00 ELECTRIC FUND	159,444	179,249	179,249	178,854	173,488
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 508,206</b>	<b>\$ 562,704</b>	<b>\$ 562,704</b>	<b>\$ 532,950</b>	<b>\$ 537,553</b>

\* 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
<b>Total FTEs</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 450,000 mcfs of gas and servicing more than 4,350 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;
- > Prevent atmospheric corrosion by continuing with scheduled painting of above ground piping and meters;
- > Install new services for anticipated City growth;
- > Install polyethylene main at new subdivisions, as needed;
- > Install new Polyethylene valves in our system to assist with emergency shut down;
- > Replace steel services attached to Polyethylene main;
- > Replace steel services attached to steel main;
- > Rebuild regulators at border stations;
- > 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. Received favorable return from billing mail-outs and record survey participation at WCF Booth.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>Personnel</b>	\$ 355,576	\$ 367,016	\$ 367,016	\$ 371,809	\$ 386,394
<b>Supplies</b>	28,598	23,868	27,403	24,043	21,790
<b>Maintenance</b>	30,818	26,696	26,696	29,535	35,350
<b>Services</b>	45,322	58,668	53,608	45,787	53,465
<b>Capital</b>	91,405	131,959	133,484	121,201	222,660
<b>Sundries</b>	8,243	9,207	9,207	10,727	11,060
<b>Total Department Expenditures</b>	<b>\$ 559,962</b>	<b>\$ 617,414</b>	<b>\$ 617,414</b>	<b>\$ 603,102</b>	<b>\$ 730,719</b>
<b>DECISION PACKAGES FUNDED</b>					
804.00 Gas Line to BSSLC				\$	7,500
813.00 Case 580 Backhoe - Replace Unit #157					94,750
813.00 Pickup Truck - Replace Unit #344					36,000
<b>OUTPUTS</b>					
Feet of Lines Replaced	785	2,800	2,800	0	2,155
Service Taps Installed	69	60	60	57	60
Service Calls	1,332	1,100	1,100	1,200	1,145
MCF Purchased	480,846	420,743	420,743	481,935	441,759
Avg Price MCF Purchased	4.65	4.32	4.32	4.73	4.97
MCF Sold	474,330	415,037	415,037	475,516	437,018
Avg Price MCF Sold	8.23	8.15	8.15	8.30	8.55
Customers Served	4,366	4,250	4,250	4,340	4,394
<b>OUTCOMES</b>					
TMLIRP Compliance Award Rating	Excellent	Excellent	Excellent	Excellent	Excellent
% Line Loss	1.36%	1.36%	1.36%	1.33%	1.07%

\* REVISED ANNUAL ESTIMATE



LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 230,403	\$ 235,402	\$ 235,402	\$ 237,683	\$ 245,151
102.00	OVERTIME PAY	8,568	8,000	8,000	8,000	8,000
103.00	OASDI/MEDICARE	18,159	20,151	20,151	18,934	20,914
103.02	MATCHING RETIREMENT	17,996	17,066	17,066	14,969	16,775
105.00	LONGEVITY PAY	4,910	5,179	5,179	5,198	5,390
105.01	EDUCATION/MISCELLANEOUS	6,000	6,023	6,023	6,000	6,000
105.03	STANDBY	9,542	8,200	8,200	8,200	8,200
106.00	MEDICAL INSURANCE	56,276	61,040	61,040	69,062	68,203
106.01	LIFE INSURANCE	854	833	833	967	861
106.02	LONG TERM DISABILITY	325	316	316	460	328
107.00	WORKERS' COMPENSATION	2,267	2,302	2,302	2,336	3,957
116.00	SALARIES/WAGES CONTINGENCY	0	2,504	2,504	0	2,615
118.00	ACCRUED COMP TIME	277	0	0	0	0
201.00	CHEMICALS	3,622	2,725	2,725	2,600	2,600
202.00	FUEL	11,273	10,500	10,500	7,800	8,500
203.00	TOOLS/SMALL EQUIPMENT	3,766	2,085	2,085	3,318	2,390
204.00	POSTAGE & FREIGHT	501	600	600	450	450
205.00	OFFICE SUPPLIES	209	500	2,015	2,100	450
206.00	EMPLOYEE RELATIONS	887	750	750	744	750
207.00	REPRODUCTION & PRINTING	34	600	600	600	200
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,009	2,108	2,108	2,108	2,000
210.00	BOTANICAL & AGRICULTURAL	64	100	100	110	100
211.00	CLEANING AND JANITORIAL	688	700	700	831	700
212.00	COMPUTER EQUIPMENT & SUPPLIES	668	100	2,120	100	0
213.00	COMMUNICATIONS EQUIPMENT	110	100	100	100	700
221.00	SAFETY/FIRST AID SUPPLIES	964	500	500	276	450
250.00	OTHER SUPPLIES	3,803	2,500	2,500	2,906	2,500
301.00	UTILITY LINES	14,688	12,500	12,500	16,115	16,000
303.00	VEHICLES/LARGE EQUIPMENT	5,976	5,000	5,000	3,982	4,500
304.00	MACHINERY/EQUIPMENT	4,104	3,000	3,000	2,842	3,000
308.00	METERS	72	0	0	0	0
311.00	UTILITY PLANTS	5,678	6,096	6,096	6,096	11,700
312.00	BUILDINGS/APPLIANCES	243	0	0	200	100
350.00	OTHER MAINTENANCE	57	100	100	300	50

DEPT 162 - GAS DEPARTMENT

\$730,719

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
401.00	ELECTRICAL	\$ 2,610	\$ 2,300	\$ 2,300	\$ 3,356	\$ 3,400
402.00	AUDITS/CONSULTANTS FEES	4,240	11,000	5,940	5,940	12,000
402.15	STATE FEES	10,813	15,162	15,162	9,500	10,700
403.00	TELEPHONE	1,501	3,170	3,170	1,368	1,400
404.00	GAS	696	600	600	680	680
406.50	GARBAGE	591	576	576	581	600
406.60	TRNSF STATION/LANDFILL FEE	0	0	0	270	50
408.00	RENTAL & LEASES	3,141	1,840	1,840	1,389	1,900
408.10	RENTALS/LEASES-FLEET	12,750	14,000	14,000	14,000	14,000
409.10	PUBLIC ED/INFORMATION	5,295	6,400	6,400	4,968	5,000
424.00	SERVICE CONTRACTS	1,614	2,100	2,100	1,650	1,650
425.00	LABORATORY TEST FEES	720	720	720	720	720
450.00	OTHER SERVICES	1,351	800	800	1,365	1,365
710.00	MACHINERY/EQUIPMENT	0	0	0	0	8,910
802.00	BUILDINGS	0	25,000	21,465	17,518	0
804.00	UTILITY LINES	9,398	13,042	13,042	13,042	18,500
804.10	UTILITY LINE-CONTINGENCY	10,484	10,000	10,000	6,881	10,000
808.00	METERS	23,960	30,917	30,917	29,116	33,500
808.01	AMR METERS	152	0	0	0	0
808.10	SVC INSTALL	20,089	15,000	15,000	11,584	13,000
809.00	GAS REGULATORS	7,374	8,000	8,000	8,000	8,000
810.00	MACHINERY/EQUIPMENT	19,948	0	0	0	0
813.00	VEHICLES/LARGE EQUIPMENT	0	30,000	35,060	35,060	130,750
901.00	LIAB/CASUALTY INSURANCE	1,307	1,307	1,307	1,427	1,660
908.00	SEMINARS/MEMBERSHIP/TRAVE	6,104	7,000	7,000	8,400	7,600
908.10	MILEAGE	687	800	800	800	700
950.00	OTHER SUNDRY	144	100	100	100	1,100
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 559,962</b>	<b>\$ 617,414</b>	<b>\$ 617,414</b>	<b>\$ 603,102</b>	<b>\$ 730,719</b>

\* REVISED ANNUAL ESTIMATE

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

<b>ACCT</b>	<b>DESCRIPTION</b>	<b>ACTUAL 2014</b>	<b>BUDGET</b>		<b>RAE* 2015</b>	<b>BUDGET 2016</b>
			<b>ORIGINAL 2015</b>	<b>AMENDED 2015</b>		
705.00	GAS PURCHASE BASE/COST ADJ	\$ 2,235,522	\$ 2,196,358	\$ 2,196,358	\$ 1,413,183	\$ 1,443,399
860.11	DEBT SERVICE-INTEREST	194	132	132	132	69
860.15	DEBT SERVICE-PRINCIPAL	1,840	1,901	1,901	1,901	1,965
904.00	GROSS REVENUE TAX	272,857	261,594	261,594	198,303	204,471
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 2,510,412</b>	<b>\$ 2,459,985</b>	<b>\$ 2,459,985</b>	<b>\$ 1,613,519</b>	<b>\$ 1,649,904</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 4,446	\$ 2,600	\$ 2,600	\$ 4,000	\$ 4,000
906.00	INVENTORY ADJUSTMENTS	1,637	(500)	(500)	2,847	2,000
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 6,083</b>	<b>\$ 2,100</b>	<b>\$ 2,100</b>	<b>\$ 6,847</b>	<b>\$ 6,000</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

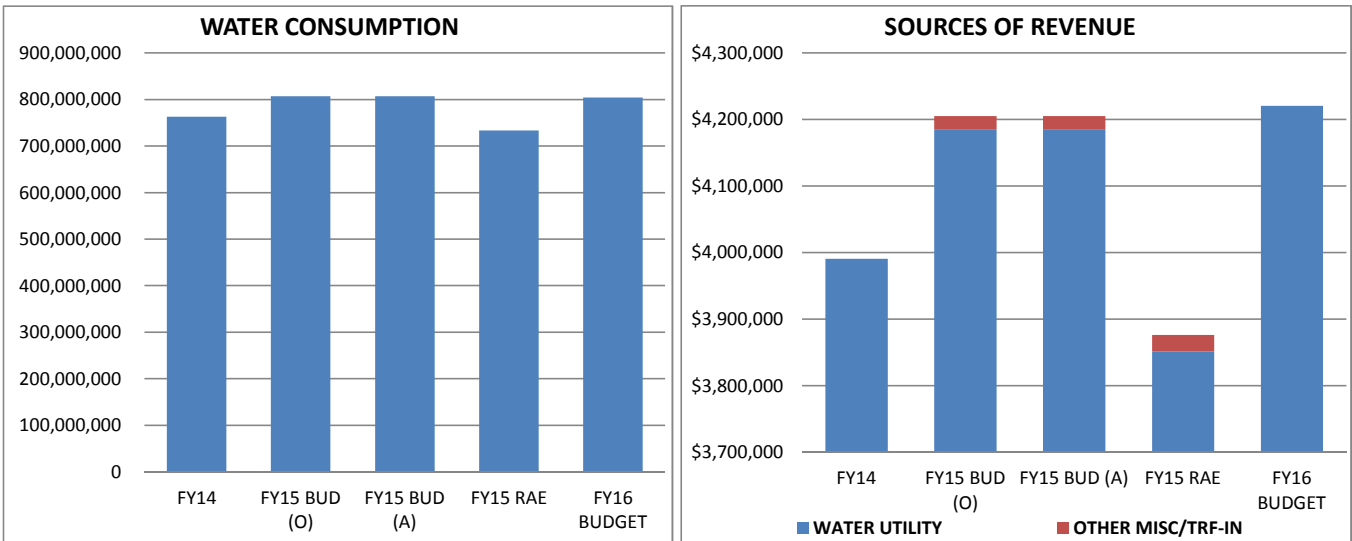
Projected operating resources are estimated at \$4,220,874 for FY16. The primary revenue source is generated by water sales and contributes \$4,099,761 to total operating resources. Other major operating resources are revenues from fire line and line tap charges and interest.

#### 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 FY16 Water Fund revenues include:

- > Average rainfall year and growing public awareness of water conservation measures; and
- > Water consumption of 804,681,753 gallons.

Water revenues for FY15 RAE are expected to fall below budget estimates due to higher winter rainfall and water conservation.



### USES OF OPERATING RESOURCES

Budgeted resource uses total \$4,868,766 and include operating department expenditures, debt service payments, transfers to the General and Electric funds, payment of franchise taxes to the General Fund and purchase costs for surface water.

## WATER FUND OVERVIEW

### Department Expenditures

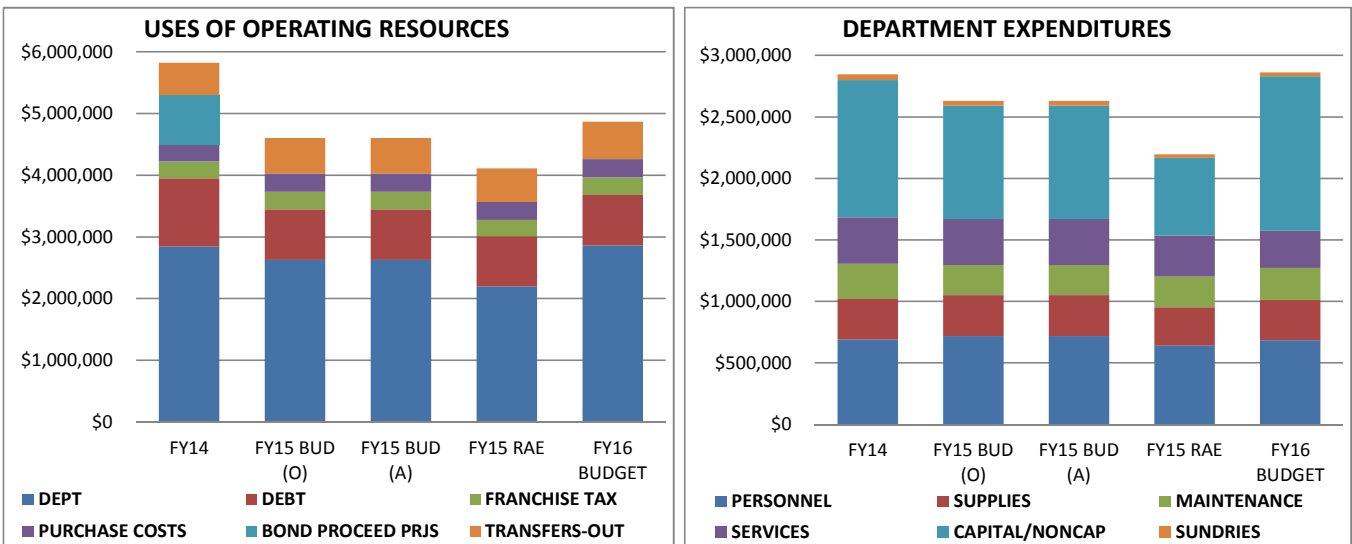
The Water Fund supports the Water Treatment and Water Construction departments. The combined FY16 budgets for these departments are \$2,862,943. At 59%, these department budgets represent the largest use of operating resources. Personnel costs for salaries and benefits account for 24% of department expenditures. Approximately 82% of the supplies budget is for chemicals needed in water treatment. Most of the maintenance budget, slightly more than 96%, is for routine plant and utility line maintenance. The service category includes \$217,272 in electricity for running the treatment process.

### Debt Service

The second largest use of operating resources is for debt service. There is \$818,886 budgeted for principal and interest payments in FY16. Debt service is the largest non-operating expenditure for the fund. No new debt issue is expected in FY16.

### Inter-Fund Transfers

The Water Fund is projected to transfer \$386,260 to the General Fund and \$217,594 to the Electric Fund in FY16. 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 \$286,983 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. \$296,100 is budgeted for FY16 water purchase costs, an increase over FY15 contract pricing.

## WATER FUND OVERVIEW

### WORKING CAPITAL

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
BEGINNING BALANCE	\$2,161,312	\$2,126,370	\$2,126,370	\$2,126,370	\$1,890,421
NET REVENUES	(191,445)	(397,491)	(397,491)	(235,949)	(647,892)
ADJUSTMENTS	156,503	0	0	0	0
SUBTOTAL	(34,942)	(397,491)	(397,491)	(235,949)	(647,892)
ENDING BALANCE	\$2,126,370	\$1,728,879	\$1,728,879	\$1,890,421	\$1,242,529

\* 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	805.00 Rehab of Clarifier	\$ 450,000
	805.00 Submersible Mixers for Towers (4) and Clearwells (2)	58,000
	805.00 Upgrade Chlorine Scale, Piping, Grading at Lake	20,000
	805.00 Pipe Repair and Painting	15,000
	814.10 Scout RTU Backup	5,000
	815.00 Parking/Driveway Resurfacing	20,000
	815.00 Gates and Fencing Addition	12,000
164 WATER CONSTRUCTION	802.00 Metal Cover for Dirt/Sand	8,000
	813.00 Backhoe - Replace Unit #313	100,000
<b>TOTAL DEPARTMENTS</b>		<b>\$ 688,000</b>

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
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**

	PRIOR YEAR	CURRENT FISCAL YEAR			NEXT FISCAL YEAR		
	2014 ACTUAL	2015 BUDGET	2015 RAE	RAE VS BUD FAV/(UNFAV) VARIANCE	2016 BUDGET	BUD VS BUD FAV/(UNFAV) VARIANCE	BUD VS RAE FAV/(UNFAV) VARIANCE
<b>FUNDING RESOURCES FROM CURRENT OPERATIONS</b>							
<b>REVENUES</b>							
UTILITY REVENUES (NO RATE CHANGES)	\$ 3,990,750	\$ 4,185,621	\$ 3,851,523	\$ (334,098)	\$ 4,220,874	\$ 35,253	\$ 369,351
TRANSFERS-IN (WORKERS COMP REFUND)	0	19,800	24,800	5,000	0	(19,800)	(24,800)
<b>TOTAL FUNDING RESOURCES</b>	<b>3,990,750</b>	<b>4,205,421</b>	<b>3,876,323</b>	<b>(329,098)</b>	<b>4,220,874</b>	<b>15,453</b>	<b>344,551</b>
<b>USES OF FUND RESOURCES BEFORE CAP REQ</b>							
<b>OPERATING EXPENDITURES</b>							
DEPARTMENT EXPENDITURES (DEPTS 100, 110, 163, 164)							
- PERSONNEL & BENEFITS	689,892	719,460	642,159	77,301	685,933	33,527	(43,774)
- SUPPLIES (FUEL, COMPUTERS, ETC)	330,841	333,047	311,945	21,102	327,350	5,697	(15,405)
- MAINTENANCE (VEHICLES, EQUIPMENT, PLANT, ETC)	285,167	244,800	249,538	(4,738)	261,120	(16,320)	(11,582)
- SERVICES (UTILITIES, CONSULTANTS, CONTRACTS, ETC)	378,403	373,577	331,839	41,738	300,952	72,625	30,887
- NON CAPITAL (SMALL ITEM - \$1,000 TO \$14,999)	54,011	10,553	19,189	(8,636)	31,188	(20,635)	(11,999)
- SUNDRY (UNCOL ACCTS, TRAVEL, CRED CARD FEES, ETC)	46,267	39,066	28,429	10,637	32,400	6,666	(3,971)
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>1,784,582</b>	<b>1,720,503</b>	<b>1,583,099</b>	<b>137,404</b>	<b>1,638,943</b>	<b>81,560</b>	<b>(55,844)</b>
FRANCHISE FEE (7% UTILITY CONSUMPTION REVENUES)	271,081	285,231	261,345	23,886	286,983	(1,752)	(25,638)
PURCHASE COSTS (BRA 4200 ACRE FEET)	277,078	291,900	291,900	0	296,100	(4,200)	(4,200)
TRANSFERS TO GENERAL FUND (FOR SHARED SERVICES)	322,691	354,791	327,626	27,165	386,260	(31,469)	(58,634)
TRANSFERS TO ELECTRIC FUND (FOR SHARED SERVICES)	154,093	220,899	216,171	4,728	217,594	3,305	(1,423)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,809,524</b>	<b>2,873,324</b>	<b>2,680,141</b>	<b>193,183</b>	<b>2,825,880</b>	<b>47,444</b>	<b>(145,739)</b>
<b>DEBT SERVICE</b>	<b>1,106,476</b>	<b>819,088</b>	<b>818,716</b>	<b>372</b>	<b>818,886</b>	<b>202</b>	<b>(170)</b>
<b>TOT USES OF FUND RESOURCES BEFORE CAP REQ</b>	<b>3,916,000</b>	<b>3,692,412</b>	<b>3,498,857</b>	<b>193,555</b>	<b>3,644,766</b>	<b>47,646</b>	<b>(145,909)</b>
<b>NET FUNDING RES BEFORE CAP REQ</b>	<b>74,750</b>	<b>513,009</b>	<b>377,466</b>	<b>(135,543)</b>	<b>576,108</b>	<b>63,099</b>	<b>198,642</b>
<b>CAPITAL FUNDING REQUIREMENTS</b>							
CAPITAL	1,063,064	910,500	613,415	297,085	536,000	374,500	238,915
NEW DECISION PACKAGES:							
1. REHAB OF CLARIFIER (163)					450,000	(450,000)	(450,000)
2. PIPE REPAIR AND PAINTING (163)					15,000	(15,000)	(15,000)
3. LAKE UPGRADES (163)					20,000	(20,000)	(20,000)
4. SUBMERSIBLE MIXERS (6) (163)					58,000	(58,000)	(58,000)
5. SCOUT RTU BACKUP FOR SCADA (163)					5,000	(5,000)	(5,000)
6. ADDED GATES AND FENCING (163)					12,000	(12,000)	(12,000)
7. PARKING/DRIVEWAY RESURFACING (163)					20,000	(20,000)	(20,000)
8. METAL COVER FOR DIRT/SAND (164)					8,000	(8,000)	(8,000)
9. BACKHOE REPLACEMENT UNIT #313 (164)					100,000	(100,000)	(100,000)
<b>TOTAL CAPITAL FUNDING REQUIREMENTS</b>	<b>1,063,064</b>	<b>910,500</b>	<b>613,415</b>	<b>297,085</b>	<b>1,224,000</b>	<b>(313,500)</b>	<b>(449,085)</b>
<b>NET FUND RES ABOVE/(BELOW) CAP REQ</b>	<b>\$ (988,314)</b>	<b>\$ (397,491)</b>	<b>\$ (235,949)</b>	<b>\$ 161,542</b>	<b>\$ (647,892)</b>	<b>\$ (250,401)</b>	<b>\$ (411,943)</b>
<b>RESERVE ESTIMATE</b>							
BEGINNING BALANCE (WORKING CAPITAL BASIS, OCT 1)	\$ 2,161,312	\$ 2,126,370	\$ 2,126,370	\$ 0	\$ 1,890,421	\$ (235,949)	\$ (235,949)
NET FUND RES ABOVE/(BELOW) CAPITAL REQ	(988,314)	(397,491)	(235,949)	161,542	(647,892)	(250,401)	(411,943)
ACCOUNTING ADJUSTMENTS CASH TO ACCRUAL	156,503	0	0	0	0	0	0
BOND PROCEEDS	796,869	0	0	0	0	0	0
<b>ENDING BALANCE</b>	<b>\$ 2,126,370</b>	<b>\$ 1,728,879</b>	<b>\$ 1,890,421</b>	<b>\$ 161,542</b>	<b>\$ 1,242,529</b>	<b>\$ (486,350)</b>	<b>\$ (647,892)</b>
<b>60-DAY RESERVE CALC (TOT USES B4 CAP/365 X 60)</b>	<b>\$ 643,726</b>	<b>\$ 606,972</b>	<b>\$ 575,155</b>	<b>\$ 31,817</b>	<b>\$ 599,140</b>	<b>\$ 7,832</b>	<b>\$ (23,985)</b>
<b>WATER CONSUMPTION (GALLONS)</b>	<b>763,545,100</b>	<b>807,634,757</b>	<b>733,573,761</b>	<b>(74,060,996)</b>	<b>804,681,753</b>	<b>(2,953,004)</b>	<b>71,107,993</b>

## WATER FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
601.00	WATER UTIL REVENUES	\$ 3,872,596	\$ 4,074,726	\$ 4,074,726	\$ 3,733,498	\$ 4,099,761
607.00	FIRE LINE	82,445	88,845	88,845	82,513	82,513
650.00	CUSTOMER REPAIR & REPLACE	173	3,000	3,000	500	500
651.00	SET METER ON FIRE HYDRANT	600	1,000	1,000	500	500
655.00	LINE TAPS	24,932	15,000	15,000	32,496	35,000
690.00	MISCELLANEOUS UTIL REVENUE	1,621	1,000	1,000	0	500
	TOTAL UTILITY REV	3,982,368	4,183,571	4,183,571	3,849,507	4,218,774
710.30	INTEREST-TEXPOOL	704	800	800	1,013	1,100
710.31	INTEREST-TEXSTAR	201	250	250	3	0
720.00	INSURANCE PROCEEDS	613	0	0	0	0
790.50	AMORTIZED BOND PREMIUMS	6,806	0	0	0	0
790.60	GAIN/LOSS ON FIXED ASSETS	(223,600)	0	0	0	0
790.61	SALE OF NON CAPITAL ASSETS	6,863	1,000	1,000	1,000	1,000
	TOTAL MISC REV	(208,413)	2,050	2,050	2,016	2,100
<b>TOTAL REVENUES</b>		<b>\$ 3,773,955</b>	<b>\$ 4,185,621</b>	<b>\$ 4,185,621</b>	<b>\$ 3,851,523</b>	<b>\$ 4,220,874</b>
	GALLONS	763,545,100	807,634,757	807,634,757	733,573,761	804,681,753
	AVG MONTHLY CUSTOMERS	7,398	7,455	7,455	7,503	7,661

\* REVISED ANNUAL ESTIMATE

## WATER FUND EXPENDITURES BY DEPARTMENT

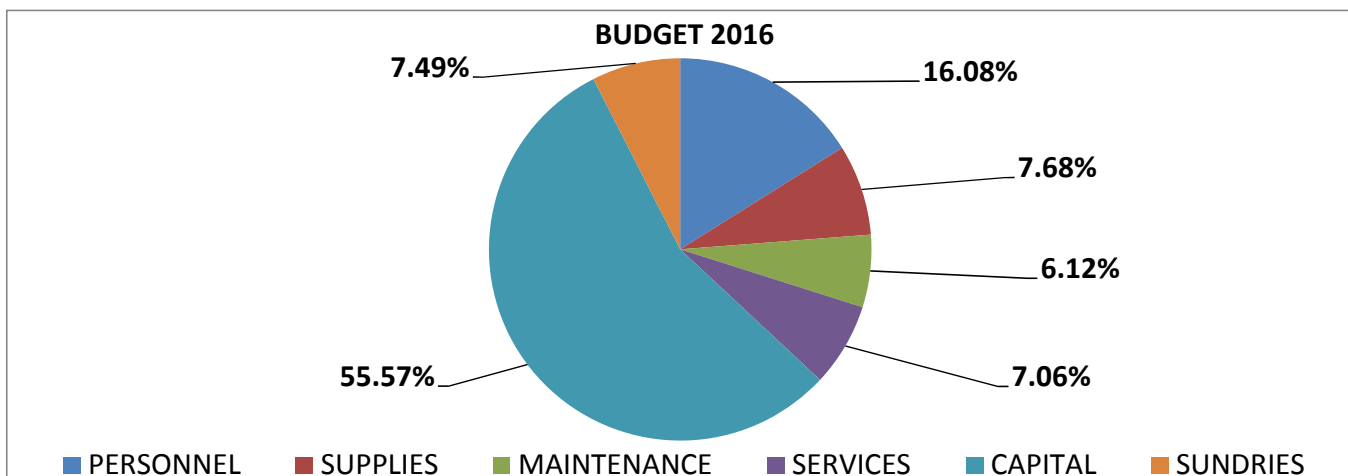
DEPARTMENT	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
163 WATER TREATMENT	\$ 1,347,470	\$ 1,581,921	\$ 1,580,121	\$ 1,274,604	\$ 1,792,415
164 WATER CONSTRUCTION	868,317	1,027,582	1,029,382	909,121	1,057,528
100 NON-DEPT DIRECT	1,670,385	1,396,719	1,396,719	1,372,461	1,402,469
110 NON-DEPT MISC	29,585	21,000	21,000	12,289	12,500
<b>TOTAL</b>	<b>\$ 3,915,757</b>	<b>\$ 4,027,222</b>	<b>\$ 4,027,222</b>	<b>\$ 3,568,475</b>	<b>\$ 4,264,912</b>

## WATER FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2016 VERSUS		
	ORIGINAL 2015	AMENDED 2015	RAE* 2015
163 WATER TREATMENT	13.31%	13.44%	40.63%
164 WATER CONSTRUCTION	2.91%	2.73%	16.32%
100 NON-DEPT DIRECT	0.41%	0.41%	2.19%
110 NON-DEPT MISC	-40.48%	-40.48%	1.72%
<b>TOTAL</b>	<b>5.90%</b>	<b>5.90%</b>	<b>19.52%</b>

## WATER FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
PERSONNEL	\$ 689,892	\$ 719,460	\$ 719,460	\$ 642,159	\$ 685,933
SUPPLIES	330,841	339,600	333,047	311,945	327,350
MAINTENANCE	285,167	244,800	243,000	249,538	261,120
SERVICES	378,406	373,577	373,577	331,839	300,952
CAPITAL	1,908,672	2,025,488	2,033,841	1,743,220	2,370,174
SUNDRIES	322,779	324,297	324,297	289,774	319,383
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,915,757</b>	<b>\$ 4,027,222</b>	<b>\$ 4,027,222</b>	<b>\$ 3,568,475</b>	<b>\$ 4,264,912</b>



**TRANSFERS-IN**

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	<b>ACTUAL</b>	<b>BUDGET</b>		<b>RAE*</b>	<b>BUDGET</b>
	<b>2014</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>2015</b>	<b>2016</b>
		<b>2015</b>	<b>2015</b>		
602.52 BCDC CAPITAL PROJECTS FUND	\$ 0	\$ 0	\$ 0	\$ 5,000	\$ 0
650.00 WORKERS' COMPENSATION FUND	0	19,800	19,800	19,800	0
<b>TOTAL TRANSFERS IN</b>	<b>\$ 0</b>	<b>\$ 19,800</b>	<b>\$ 19,800</b>	<b>\$ 24,800</b>	<b>\$ 0</b>

**TRANSFERS-OUT**

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	<b>ACTUAL</b>	<b>BUDGET</b>		<b>RAE*</b>	<b>BUDGET</b>
	<b>2014</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>2015</b>	<b>2016</b>
		<b>2015</b>	<b>2015</b>		
601.00 GENERAL FUND	371,947	354,791	354,791	327,626	386,260
602.00 ELECTRIC FUND	154,093	220,899	220,899	216,171	217,594
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 526,040</b>	<b>\$ 575,690</b>	<b>\$ 575,690</b>	<b>\$ 543,797</b>	<b>\$ 603,854</b>

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

Water Systems Superintendent	1.00
Water Treatment Chief Operator	1.00
Water Plant Operator	1.00
Water Plant Operator Trainee	4.00
Maintenance Technician III	0.50
<b>Total FTEs</b>	<b>7.50</b>

The City of Brenham's Water Treatment Plant is a 24 hour operation that is responsible for disinfection, coagulation, flocculation, sedimentation, and filtration of water from Lake Somerville, to ensure the citizens of Brenham are provided with clean, safe, high quality water. The process takes anywhere from 2-12 hours to complete, depending on the rate of flow. The plant operators follow strict guidelines of the Texas Commission on Environmental Quality (TCEQ) and the Environmental Protection Agency (EPA), providing water that meets and/or exceeds their standards. The water is stored in clearwells at the plant before being pumped into storage tanks in the distribution system. The systems storage capacity is 1,100,000 gallons elevated and 2.7 million gallons in ground storage.

**GOALS AND OBJECTIVES**

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

- > Perform rehab of clarifiers 1, 2 & 3, repair and paint catwalks and railings;
- > Continue to provide our customers with the best possible product at the lowest possible price;
- > Perform routine maintenance of pumps, meters, instruments and other equipment ensuring the proper operation of the plant and minimizing any downtime; and
- > Provide continuing education and training to the operators of the plant expanding their knowledge and keeping the plant's process current.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 474,477	\$ 479,084	\$ 479,084	\$ 439,109	\$ 466,604
Supplies	302,443	312,750	306,197	292,347	303,550
Maintenance	146,897	141,100	139,300	144,550	157,120
Services	302,937	288,320	288,320	257,364	251,391
Capital	104,343	350,500	357,053	130,753	602,100
Sundries	16,372	10,167	10,167	10,481	11,650
<b>Total Department Expenditures</b>	<b>\$ 1,347,469</b>	<b>\$ 1,581,921</b>	<b>\$ 1,580,121</b>	<b>\$ 1,274,604</b>	<b>\$ 1,792,415</b>

**DECISION PACKAGES FUNDED**

805.00 Rehab of Clarifier					\$ 450,000
805.00 Submersible Mixers for Towers (4) and Clearwells (2)					58,000
805.00 Upgrade Chlorine Scale, Piping, Grading at Lake					20,000
805.00 Pipe Repair and Painting					15,000
814.10 Scout RTU Backup					5,000
814.10 HDI Interface for Water Plant RTU					4,000
814.10 Analog RTUs (5)					1,000
815.00 Parking/Driveway Resurfacing					20,000
815.00 Gates and Fencing Addition					12,000

**OUTPUTS**

Gallons Pumped from Lake Somerville	1,032M	1,431M	1,431M	1,035M	1,496M
Gallons Treated	874M	1,252M	1,252M	866M	1,015M
Gallons Delivered	764M	1,014M	1,014M	735M	927M

**OUTCOMES**

Water Rating	Superior	Superior	Superior	Superior	Superior
Surface Water Certifications					
Class A (# of employees)	1	1	1	1	1
Class B (# of employees)	1	1	1	0	1
Class C (# of employees)	3	3	3	2	4
Class D (# of employees)	1	1	1	1	1

\* REVISED ANNUAL ESTIMATE



DEPT 163 - WATER TREATMENT DEPARTMENT

\$1,792,415

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 269,962	\$ 304,178	\$ 304,178	\$ 286,779	\$ 289,486
102.00	OVERTIME PAY	63,318	14,000	14,000	20,000	20,000
103.00	OASDI/MEDICARE	24,353	25,182	25,182	23,189	24,501
103.02	MATCHING RETIREMENT	23,875	21,272	21,272	17,707	19,606
105.00	LONGEVITY PAY	4,085	4,326	4,326	3,959	4,015
105.01	EDUCATION/MISCELLANEOUS	6,000	6,023	6,023	6,000	6,000
106.00	MEDICAL INSURANCE	73,282	92,856	92,856	74,307	88,181
106.01	LIFE INSURANCE	946	1,067	1,067	1,088	1,012
106.02	LONG TERM DISABILITY	360	406	406	515	385
107.00	WORKERS' COMPENSATION	6,324	6,577	6,577	5,565	10,358
116.00	SALARIES/WAGES CONTINGENCY	0	3,197	3,197	0	3,060
118.00	ACCRUED COMP TIME	1,972	0	0	0	0
201.00	CHEMICALS	269,530	290,000	283,447	268,447	270,800
202.00	FUEL	9,193	6,500	6,500	6,900	7,500
203.00	TOOLS/SMALL EQUIPMENT	1,202	1,500	1,500	1,500	600
204.00	POSTAGE & FREIGHT	4,713	1,500	1,500	1,500	1,600
205.00	OFFICE SUPPLIES	140	200	200	250	1,500
206.00	EMPLOYEE RELATIONS	464	500	500	500	500
207.00	REPRODUCTION & PRINTING	3,082	3,000	3,000	2,700	2,700
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,775	1,100	1,100	1,100	6,850
210.00	BOTANICAL & AGRICULTURAL	201	100	100	100	100
211.00	CLEANING AND JANITORIAL	610	600	600	600	600
212.00	COMPUTER EQUIPMENT & SUPPLIES	2,792	1,000	1,000	1,000	2,600
213.00	COMMUNICATIONS EQUIPMENT	50	100	100	100	100
220.00	LAB SUPPLIES	6,432	6,000	6,000	6,000	7,000
221.00	SAFETY/FIRST AID SUPPLIES	1,428	100	100	100	100
223.00	SMALL APPLIANCES	49	50	50	50	500
250.00	OTHER SUPPLIES	781	500	500	1,500	500
303.00	VEHICLES/LARGE EQUIPMENT	915	2,000	2,000	2,000	3,000
304.00	MACHINERY/EQUIPMENT	588	500	500	500	500
310.00	LAND/GROUNDS	470	500	500	500	500
311.00	UTILITY PLANTS	143,203	136,550	134,750	140,000	139,570
312.00	BUILDINGS/APPLIANCES	1,527	1,500	1,500	1,500	13,500
350.00	OTHER MAINTENANCE	195	50	50	50	50

**DEPT 163 - WATER TREATMENT DEPARTMENT**

**\$1,792,415**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
401.00	ELECTRICAL	\$ 229,766	\$ 230,000	\$ 230,000	\$ 223,343	\$ 217,272
402.00	AUDITS/CONSULTANTS FEES	25,870	16,000	16,000	2,944	2,000
402.15	STATE FEES	15,328	15,600	15,600	15,777	16,000
403.00	TELEPHONE	1,511	1,600	1,600	1,550	1,550
406.50	GARBAGE	591	620	620	581	581
408.00	RENTAL & LEASES	5,868	1,200	1,200	200	1,000
408.10	RENTALS/LEASES-FLEET	7,790	10,000	10,000	1,100	500
424.00	SERVICE CONTRACTS	3,146	3,200	3,200	1,366	3,588
425.00	LABORATORY TEST FEES	10,871	9,600	9,600	9,600	8,400
450.00	OTHER SERVICES	2,198	500	500	903	500
710.00	MACHINERY/EQUIPMENT	12,800	0	0	0	7,600
713.00	VEHICLES/LARGE EQUIPMENT	0	0	7,500	7,505	0
714.00	RADIOS/RADAR/CAMERAS	3,697	0	0	0	9,500
715.00	OTHER CAPITAL	15,950	0	6,553	6,553	0
802.00	BUILDINGS	12,567	150,000	150,000	4,735	0
805.00	UTILITY PLANTS	0	193,000	193,000	111,960	543,000
810.00	MACHINERY/EQUIPMENT	17,359	0	0	0	0
813.00	VEHICLES/LARGE EQUIPMENT	22,546	7,500	0	0	0
814.10	SCADA/COMMUNICATIONS	19,423	0	0	0	10,000
815.00	OTHER CAPITAL	0	0	0	0	32,000
901.00	LIAB/CASUALTY INSURANCE	1,867	1,867	1,867	2,181	2,350
908.00	SEMINARS/MEMBERSHIP/TRAVE	13,233	7,500	7,500	7,500	7,500
908.10	MILEAGE	1,178	800	800	800	800
950.00	OTHER SUNDRY	94	0	0	0	1,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,347,469</b>	<b>\$ 1,581,921</b>	<b>\$ 1,580,121</b>	<b>\$ 1,274,604</b>	<b>\$ 1,792,415</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

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

The City of Brenham's Water Construction Department is dedicated to providing a safe and reliable supply of potable water to all residents and commercial/industrial customers. This is accomplished through routine maintenance, repairs, and new construction on the distribution system. With over 140 miles of water lines, over 7,000 meters, 2,700 water valves and more than 800 fire hydrants, there remains a dedication to providing a reliable, sufficient supply of water. The Water Construction Department operators also respond to afterhours emergency calls to repair water main breaks, customer water cutoffs and cut on, fire calls, and to assist the Wastewater Department.

**GOALS AND OBJECTIVES**

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

- > Replace over 3,400 feet of a/c water lines with PVC;
- > Perform routine inspections on fire hydrants to provide uninterrupted emergency use;
- > Perform inspection of work done by contractors on new or replacement water lines; and
- > Perform an annual valve survey of all valves in the distribution system.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 215,415	\$ 240,376	\$ 240,376	\$ 203,050	\$ 219,329
Supplies	28,398	26,850	26,850	19,598	23,800
Maintenance	138,270	103,700	103,700	104,988	104,000
Services	59,716	84,757	84,757	73,975	49,061
Capital	420,777	564,000	565,800	501,851	653,088
Sundries	5,741	7,899	7,899	5,659	8,250
<b>Total Department Expenditures</b>	<b>\$ 868,317</b>	<b>\$ 1,027,582</b>	<b>\$ 1,029,382</b>	<b>\$ 909,121</b>	<b>\$ 1,057,528</b>

**DECISION PACKAGES FUNDED**

804.00 Water Line Replacements - Windswept	\$ 25,000
813.00 Backhoe - Replace Unit #313	100,000

**OUTPUTS**

New Lines Laid (in feet)	10,300	1,000	1,000	13,280	7,000
Lines Replaced (in feet)	6,500	1,000	1,000	700	5,000
# of Service Calls	1,175	1,000	1,000	1,143	1,150
# of Water Taps Installed	1,175	100	100	100	110
Change Out of Fire Hydrants	10	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

\$1,057,528

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 139,400	\$ 154,208	\$ 154,208	\$ 130,736	\$ 134,174
102.00	OVERTIME PAY	14,138	11,500	11,500	11,500	11,500
103.00	OASDI/MEDICARE	11,947	13,277	13,277	11,202	11,815
103.02	MATCHING RETIREMENT	11,043	11,247	11,247	8,703	9,477
105.00	LONGEVITY PAY	1,200	1,471	1,471	1,566	2,435
105.03	STANDBY	6,805	6,150	6,150	6,150	6,150
106.00	MEDICAL INSURANCE	25,538	36,931	36,931	29,860	37,299
106.01	LIFE INSURANCE	485	543	543	437	471
106.02	LONG TERM DISABILITY	184	206	206	204	179
107.00	WORKERS' COMPENSATION	3,087	3,205	3,205	2,692	4,401
116.00	SALARIES/WAGES CONTINGENCY	0	1,638	1,638	0	1,428
118.00	ACCRUED COMP TIME	1,588	0	0	0	0
201.00	CHEMICALS	352	200	200	100	200
202.00	FUEL	13,725	15,000	15,000	9,000	10,000
203.00	TOOLS/SMALL EQUIPMENT	3,697	3,000	3,000	2,279	1,900
204.00	POSTAGE & FREIGHT	29	50	50	150	50
205.00	OFFICE SUPPLIES	228	200	200	350	800
206.00	EMPLOYEE RELATIONS	606	750	750	681	750
207.00	REPRODUCTION & PRINTING	563	400	400	600	600
208.00	CLOTHING/PERS PROTECTIVE EQUIP	3,289	3,200	3,200	2,752	5,600
210.00	BOTANICAL & AGRICULTURAL	229	150	150	103	150
211.00	CLEANING AND JANITORIAL	886	650	650	607	500
212.00	COMPUTER EQUIPMENT & SUPPLIES	694	250	250	150	250
213.00	COMMUNICATIONS EQUIPMENT	163	0	0	0	0
221.00	SAFETY/FIRST AID SUPPLIES	1,267	1,000	1,000	992	1,000
250.00	OTHER SUPPLIES	2,671	2,000	2,000	1,834	2,000
301.00	UTILITY LINES	124,833	95,000	95,000	95,000	95,000
303.00	VEHICLES/LARGE EQUIPMENT	9,267	7,000	7,000	7,000	7,000
304.00	MACHINERY/EQUIPMENT	1,390	1,200	1,200	2,500	1,500
312.00	BUILDINGS/APPLIANCES	878	500	500	488	500
313.00	COMPUTER/OFFICE EQUIPMENT	1,901	0	0	0	0

## LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
401.00	ELECTRICAL	\$ 8,015	\$ 7,678	\$ 7,678	\$ 8,500	\$ 8,500
402.00	AUDITS/CONSULTANTS FEES	0	5,000	27,850	16,000	0
402.15	STATE FEES	1,000	0	0	0	0
402.80	SPECIAL SERVICES-HYDRANT SURV	15,462	15,500	15,500	15,900	17,000
403.00	TELEPHONE	646	400	400	373	400
404.00	GAS	1,345	1,329	1,329	1,106	1,106
405.00	WATER	258	250	250	227	230
406.00	SEWER	298	250	250	370	375
406.50	GARBAGE	591	600	600	581	600
406.60	TRNSF STATION/LANDFILL FEE	166	0	0	46	0
408.00	RENTAL & LEASES	132	200	200	0	0
408.10	RENTALS/LEASES-FLEET	31,333	30,000	30,000	30,000	20,000
424.00	SERVICE CONTRACTS	275	23,250	400	472	350
450.00	OTHER SERVICES	196	300	300	400	500
702.00	BUILDINGS	0	4,000	2,978	4,000	8,000
710.00	MACHINERY/EQUIPMENT	21,563	0	0	0	11,088
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	1,022	1,131	0
715.00	OTHER CAPITAL	0	0	0	0	3,000
804.00	UTILITY LINES	88,605	25,000	25,000	0	25,000
804.10	UTILITY LINE-CONTINGENCY	66,288	75,000	75,000	5,000	66,000
804.20	UTILITY LINES-CONTRACTORS	130,219	400,000	400,000	400,000	400,000
808.00	METERS	54,783	20,000	20,000	50,000	20,000
808.01	AMR METERS	36,395	0	0	0	0
808.10	SVC INSTALL	22,923	20,000	20,000	20,000	20,000
813.00	VEHICLES/LARGE EQUIPMENT	0	20,000	21,800	21,720	100,000
901.00	LIAB/CASUALTY INSURANCE	1,599	1,599	1,599	1,699	1,950
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,142	6,000	6,000	3,660	6,000
908.10	MILEAGE	0	300	300	300	300
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 868,317</b>	<b>\$ 1,027,582</b>	<b>\$ 1,029,382</b>	<b>\$ 909,121</b>	<b>\$ 1,057,528</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 100 - NON-DEPT DIRECT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
421.00	BOND PAYING AGENT FEES	\$ 750	\$ 500	\$ 500	\$ 500	\$ 500
421.20	BOND ISSUANCE COSTS	15,000	0	0	0	0
708.00	WATER PURCHASED	277,078	291,900	291,900	291,900	296,100
860.11	DEBT SERVICE-INTEREST	399,644	336,049	336,049	335,677	316,768
860.15	PRINCIPAL-DEBT SERVICE	706,832	483,039	483,039	483,039	502,118
904.00	GROSS REVENUE TAX	271,081	285,231	285,231	261,345	286,983
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 1,670,385</b>	<b>\$ 1,396,719</b>	<b>\$ 1,396,719</b>	<b>\$ 1,372,461</b>	<b>\$ 1,402,469</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 7,493	\$ 12,000	\$ 12,000	\$ 7,500	\$ 7,500
905.50	AMORTIZED ISSUANCE COSTS	480	0	0	0	0
905.55	AMORTIZED CHARGES	4,950	0	0	0	0
906.00	INVENTORY ADJUSTMENTS	16,662	9,000	9,000	4,829	5,000
950.00	OTHER SUNDRY	0	0	0	(40)	0
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 29,585</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>\$ 12,289</b>	<b>\$ 12,500</b>

\* REVISED ANNUAL ESTIMATE



## WASTEWATER FUND OVERVIEW

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

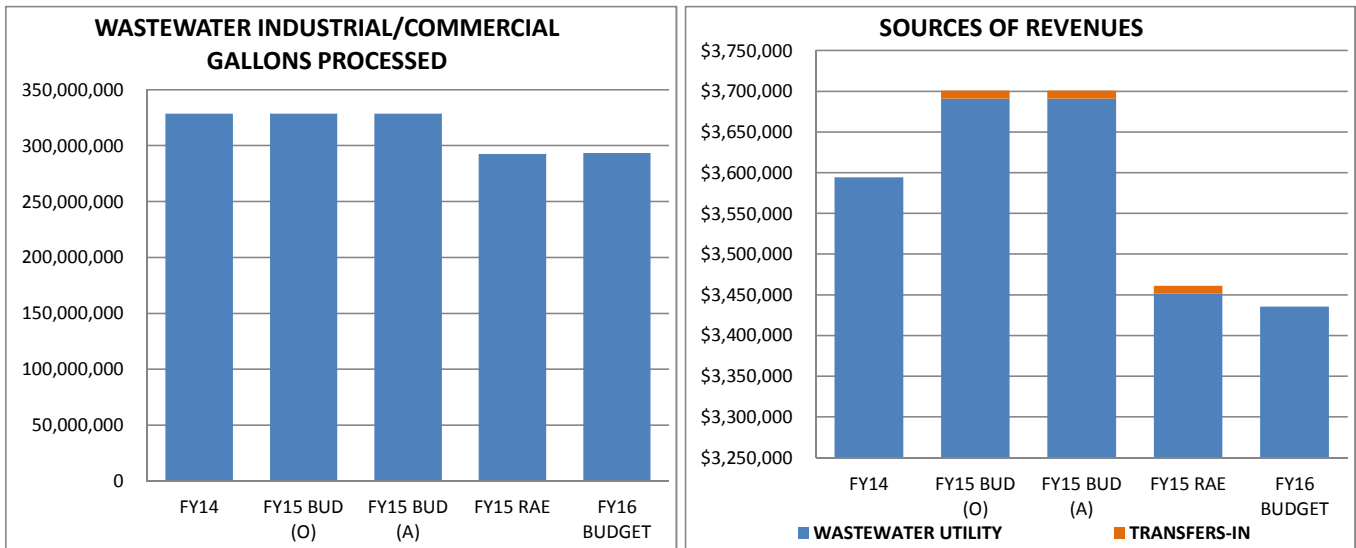
### OPERATING RESOURCES

Projected operating resources are estimated at \$3,435,622 for FY16. 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 FY16 Wastewater Fund revenues include:

- > Decrease in commercial/industrial gallons processed due to the partial year shutdown of Blue Bell Creameries.
- > Decrease in industry surcharges revenue due to the partial year shutdown of Blue Bell Creameries.



## WASTEWATER FUND OVERVIEW

### USES OF OPERATING RESOURCES

Budgeted resource uses total \$3,439,858 and include operating department expenditures, debt service payments, transfers to the General, Electric and payment of franchise taxes to the General Fund.

#### Department Expenditures

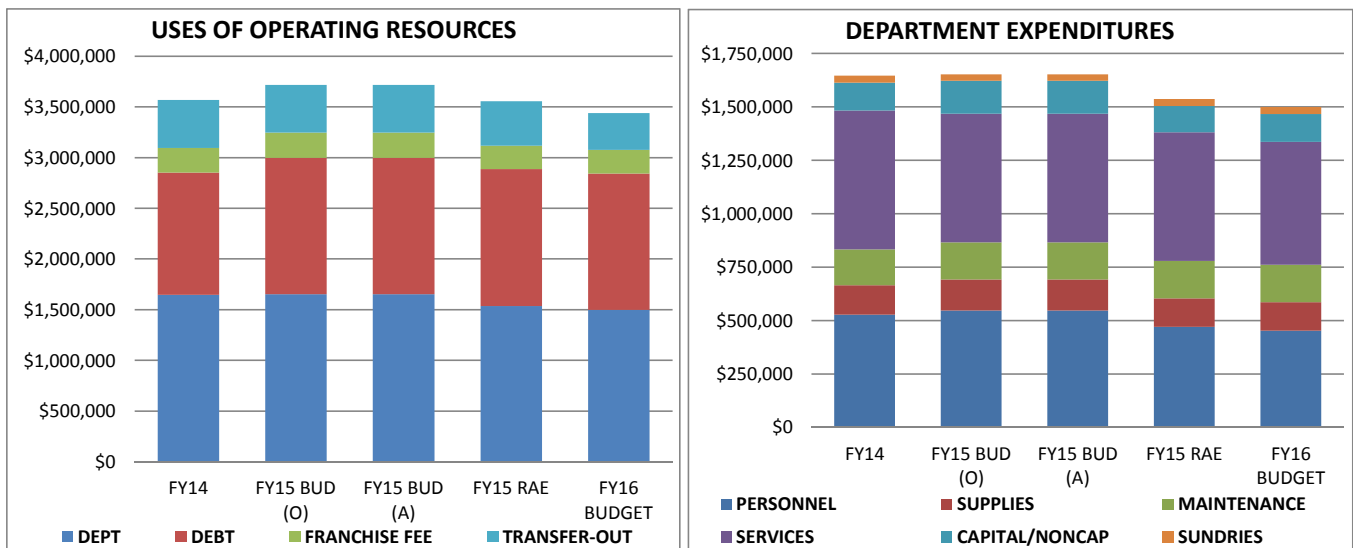
The Wastewater Fund supports the Wastewater Construction and Wastewater Treatment departments. The combined FY16 budgets for these departments are \$1,500,993. At 44%, these department budgets represent the largest use of operating resources. Personnel costs for salaries and benefits account for 30% of department expenditures. About 66% of the supplies budget is for chemicals needed in wastewater treatment. Most of the maintenance budget is for routine plant and utility line maintenance. The service category includes \$495,040 in electricity needed for operating the wastewater treatment facility. The capital budget of \$129,693 is all revenue funded and includes \$38,693 in Decision Packages the replacement of two vehicles.

#### Debt Service

The second largest use of operating resources is for debt service. There is \$1,344,297 budgeted for principal and interest payments in FY16. Debt service is the largest non-operating expenditure for the fund.

#### Inter-Fund Transfers

The Wastewater Fund is projected to transfer \$244,426 to the General Fund and \$117,780 to the Electric Fund in FY16. 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 \$232,362 in franchise tax to the General Fund. Franchise tax is calculated at 7% of Wastewater utility revenues.

## WASTEWATER FUND OVERVIEW

### WORKING CAPITAL

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
BEGINNING BALANCE	\$551,212	\$488,883	\$488,883	\$488,883	\$392,128
NET REVENUES	25,142	(18,504)	(18,504)	(96,755)	(4,236)
ADJUSTMENTS	(87,471)	0	0	0	0
SUBTOTAL	(62,329)	(18,504)	(18,504)	(96,755)	(4,236)
ENDING BALANCE	488,883	470,379	470,379	392,128	387,892

\* 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	813.00 3/4 Ton Pickup Truck - Replace Unit #119	\$ 22,000
	813.00 1/2 Ton Pickup Truck - Replace Unit #154	16,693
<b>TOTAL DEPARTMENTS</b>		<b>\$ 38,693</b>

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
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**

	PRIOR YEAR		CURRENT FISCAL YEAR			NEXT FISCAL YEAR		
	2014 ACTUAL	2015 BUDGET	2015 RAE	RAE VS BUD FAV/(UNFAV) VARIANCE	2016 BUDGET	BUD VS BUD FAV/(UNFAV) VARIANCE	BUD VS RAE FAV/(UNFAV) VARIANCE	
<b>FUNDING RESOURCES FROM CURRENT OPERATIONS</b>								
<b>REVENUES</b>								
UTILITY REVENUES (1) (NO RATE CHANGES)	\$ 3,594,683	\$ 3,691,345	\$ 3,451,709	\$ (239,636)	\$ 3,435,622	\$ (255,723)	\$ (16,087)	
TRANSFERS-IN (WORKERS COMP REFUND)	0	9,700	9,700	0	0	(9,700)	(9,700)	
<b>TOTAL FUNDING RESOURCES</b>	<b>3,594,683</b>	<b>3,701,045</b>	<b>3,461,409</b>	<b>(239,636)</b>	<b>3,435,622</b>	<b>(265,423)</b>	<b>(25,787)</b>	
<b>USES OF FUND RESOURCES BEFORE CAP REQ</b>								
<b>OPERATING EXPENDITURES</b>								
DEPARTMENT EXPENDITURES (DEPTS 100, 110, 165, 166)								
- PERSONNEL & BENEFITS	528,480	547,915	471,135	76,780	454,230	93,685	16,905	
- SUPPLIES (FUEL, COMPUTERS, ETC)	137,483	145,250	133,933	11,317	131,955	13,295	1,978	
- MAINTENANCE (VEHICLES, EQUIPMENT, PLANT, ETC)	167,516	173,550	174,868	(1,318)	175,600	(2,050)	(732)	
- SERVICES (UTILITIES, CONSULTANTS, CONTRACTS, ETC)	650,753	602,235	601,657	578	576,215	26,020	25,442	
- NON CAPITAL (SMALL ITEM - \$1,000 TO \$14,999)	7,936	5,000	4,242	758	0	5,000	4,242	
- SUNDRY (UNCOL ACCTS, TRAVEL, CRED CARD FEES, ETC)	33,252	29,730	33,013	(3,283)	33,300	(3,570)	(287)	
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>1,525,419</b>	<b>1,503,680</b>	<b>1,418,848</b>	<b>84,832</b>	<b>1,371,300</b>	<b>132,380</b>	<b>47,548</b>	
FRANCHISE FEE (7% UTILITY CONSUMPTION REVENUES)	243,131	249,851	229,308	20,543	232,362	17,489	(3,054)	
TRANSFERS TO GENERAL FUND (FOR SHARED SERVICES)	318,527	350,215	323,401	26,814	244,426	105,789	78,975	
TRANSFERS TO ELECTRIC FUND (FOR SHARED SERVICES)	153,302	120,014	117,010	3,004	117,780	2,234	(770)	
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,240,379</b>	<b>2,223,760</b>	<b>2,088,567</b>	<b>135,193</b>	<b>1,965,868</b>	<b>257,892</b>	<b>122,699</b>	
<b>DEBT SERVICE</b>	<b>1,207,558</b>	<b>1,346,789</b>	<b>1,350,597</b>	<b>(3,808)</b>	<b>1,344,297</b>	<b>2,492</b>	<b>6,300</b>	
<b>TOT USES OF FUND RESOURCES BEFORE CAP REQ</b>	<b>3,447,938</b>	<b>3,570,549</b>	<b>3,439,164</b>	<b>131,385</b>	<b>3,310,165</b>	<b>260,384</b>	<b>128,999</b>	
<b>NET FUND RESOURCES BEFORE CAP REQ</b>	<b>146,745</b>	<b>130,496</b>	<b>22,245</b>	<b>(108,251)</b>	<b>125,457</b>	<b>(5,039)</b>	<b>103,212</b>	
<b>CAPITAL FUNDING REQUIREMENTS</b>								
CAPITAL	121,604	149,000	119,000	30,000	91,000	58,000	28,000	
NEW DECISION PACKAGES:								
1. REPLACE UNIT #119 CHEVY 3/4 TON TRUCK (165)					22,000	(22,000)	(22,000)	
2. REPLACE UNIT #154 FORD 1/2 TON TRUCK (165)					16,693	(16,693)	(16,693)	
<b>TOTAL CAPITAL FUNDING REQUIREMENTS</b>	<b>121,604</b>	<b>149,000</b>	<b>119,000</b>	<b>30,000</b>	<b>129,693</b>	<b>19,307</b>	<b>(10,693)</b>	
<b>NET FUND RES ABOVE/(BELOW) CAP REQ</b>	<b>\$ 25,142</b>	<b>\$ (18,504)</b>	<b>\$ (96,755)</b>	<b>\$ (78,251)</b>	<b>\$ (4,236)</b>	<b>\$ 14,268</b>	<b>\$ 92,519</b>	
<b>RESERVE ESTIMATE</b>								
BEGINNING BALANCE (WORKING CAPITAL BASIS, OCT 1)	\$ 551,212	\$ 488,883	\$ 488,883	\$ 0	\$ 392,128	\$ (96,755)	\$ (96,755)	
NET FUND RES ABOVE/(BELOW) CAPITAL REQ	25,142	(18,504)	(96,755)	(78,251)	(4,236)	14,268	92,519	
ACCOUNTING ADJUSTMENTS CASH TO ACCRUAL	(87,471)	0	0	0	0	0	0	
<b>ENDING BALANCE</b>	<b>\$ 488,883</b>	<b>\$ 470,379</b>	<b>\$ 392,128</b>	<b>\$ (78,251)</b>	<b>\$ 387,892</b>	<b>\$ (82,487)</b>	<b>\$ (4,236)</b>	
<b>60-DAY RESERVE CALC (TOT USES B4 CAP/365 X 60)</b>	<b>\$ 566,784</b>	<b>\$ 293,918</b>	<b>\$ 234,740</b>	<b>\$ 59,178</b>	<b>\$ 179,507</b>	<b>\$ 114,411</b>	<b>\$ 55,233</b>	
<b>INDUSTRIAL SURCHARGES (1)</b>	<b>\$ 328,669</b>	<b>\$ 330,000</b>	<b>\$ 218,299</b>	<b>\$ (111,701)</b>	<b>\$ 233,933</b>	<b>\$ (96,067)</b>	<b>\$ 15,634</b>	

## WASTEWATER FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
604.00	SEWER UTIL REVENUES	\$ 3,473,315	\$ 3,569,300	\$ 3,569,300	\$ 3,275,824	\$ 3,319,456
650.00	CUSTOMER REPAIR & REPLACE	99	200	200	0	0
655.00	LINE TAPS	7,285	10,000	10,000	8,010	8,000
665.00	RECLAIMED WATER SALES	8,809	8,000	8,000	8,606	8,649
675.00	SEWAGE ACCEPTED AT PLANT	83,181	80,000	80,000	140,240	80,000
678.00	CLASS A BIO SOLID SALES	17,700	18,575	18,575	13,650	14,000
690.00	MISCELLANEOUS UTIL REVENUE	2,826	3,000	3,000	3,535	3,000
	TOTAL UTILITY REV	3,593,216	3,689,075	3,689,075	3,449,865	3,433,105
710.30	INTEREST-TEXPOOL	178	225	225	165	282
710.31	TEXSTAR INTEREST	489	545	545	779	1,335
790.00	MISC OTHER REVENUE	800	1,500	1,500	900	900
790.50	AMORTIZED BOND PREMIUMS	16,631	0	0	0	0
	TOTAL MISC REV	18,098	2,270	2,270	1,844	2,517
<b>TOTAL REVENUES</b>		<b>\$ 3,611,314</b>	<b>\$ 3,691,345</b>	<b>\$ 3,691,345</b>	<b>\$ 3,451,709</b>	<b>\$ 3,435,622</b>
	GALLONS PROCESSED	328,694,600	328,838,375	328,838,375	294,107,600	293,572,765
	AVG MONTHLY CUSTOMERS	6,633	6,642	6,642	6,705	6,850

\* REVISED ANNUAL ESTIMATE

## WASTEWATER FUND EXPENDITURES BY DEPARTMENT

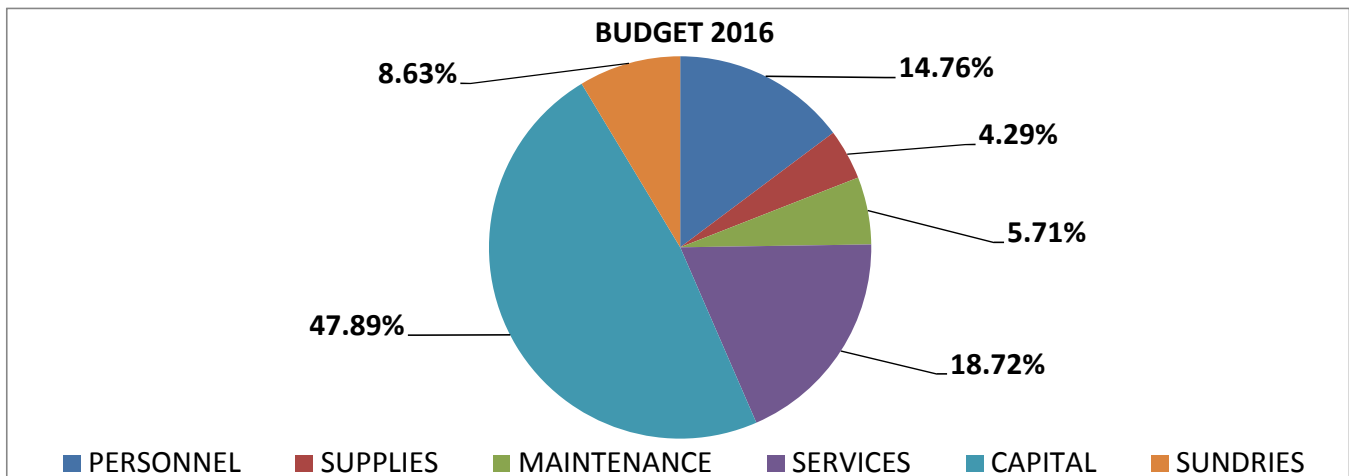
DEPARTMENT	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
165 WASTEWATER CONSTRUCTION	\$ 397,426	\$ 432,356	\$ 432,356	\$ 339,682	\$ 307,889
166 WASTEWATER TREATMENT	1,202,936	1,212,344	1,237,344	1,189,190	1,184,104
100 NON-DEPT DIRECT	1,485,697	1,596,640	1,596,640	1,579,905	1,576,659
110 NON-DEPT MISC	96,228	7,980	7,980	8,976	9,000
<b>TOTAL</b>	<b>\$ 3,182,287</b>	<b>\$ 3,249,320</b>	<b>\$ 3,274,320</b>	<b>\$ 3,117,753</b>	<b>\$ 3,077,652</b>

## WASTEWATER FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2016 VERSUS		
	ORIGINAL 2015	AMENDED 2015	RAE* 2015
165 WASTEWATER CONSTRUCTION	-28.79%	-28.79%	-9.36%
166 WASTEWATER TREATMENT	-2.33%	-4.30%	-0.43%
100 NON-DEPT DIRECT	-1.25%	-1.25%	-0.21%
110 NON-DEPT MISC	12.78%	12.78%	0.27%
<b>TOTAL</b>	<b>-5.28%</b>	<b>-6.01%</b>	<b>-1.29%</b>

## WASTEWATER FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
PERSONNEL	\$ 528,481	\$ 547,915	\$ 547,915	\$ 471,135	\$ 454,230
SUPPLIES	137,483	145,250	145,250	133,933	131,955
MAINTENANCE	167,517	173,550	198,550	174,868	175,600
SERVICES	650,754	602,235	602,235	601,657	576,215
CAPITAL	1,337,099	1,500,789	1,500,789	1,473,839	1,473,990
SUNDRIES	360,953	279,581	279,581	262,321	265,662
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,182,287</b>	<b>\$ 3,249,320</b>	<b>\$ 3,274,320</b>	<b>\$ 3,117,753</b>	<b>\$ 3,077,652</b>





**TRANSFERS-IN**

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	<b>ACTUAL</b>	<b>BUDGET</b>		<b>RAE*</b>	<b>BUDGET</b>
	<b>2014</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>2015</b>	<b>2016</b>
		<b>2015</b>	<b>2015</b>		
650.00 WORKERS' COMPENSATION FUND	\$ 0	\$ 9,700	\$ 9,700	\$ 9,700	\$ 0
<b>TOTAL TRANSFERS IN</b>	<b>\$ 0</b>	<b>\$ 9,700</b>	<b>\$ 9,700</b>	<b>\$ 9,700</b>	<b>\$ 0</b>

**TRANSFERS-OUT**

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	<b>ACTUAL</b>	<b>BUDGET</b>		<b>RAE*</b>	<b>BUDGET</b>
	<b>2014</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>2015</b>	<b>2016</b>
		<b>2015</b>	<b>2015</b>		
601.00 GENERAL FUND	318,527	350,215	350,215	323,401	244,426
602.00 ELECTRIC FUND	153,302	120,014	120,014	117,010	117,780
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 471,829</b>	<b>\$ 470,229</b>	<b>\$ 470,229</b>	<b>\$ 440,411</b>	<b>\$ 362,206</b>

\* 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
<b>Total FTEs</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;
- > Continue with the wastewater line video program to determine the extent of damage to wastewater lines; and
- > Due to economic times we have streamlined our department. The Collection Department personnel are cross training

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 211,398	\$ 217,181	\$ 217,181	\$ 163,937	\$ 157,295
Supplies	23,551	24,450	24,450	18,919	20,850
Maintenance	49,305	63,750	63,750	58,485	59,000
Services	7,549	6,625	6,625	8,133	5,851
Capital	101,803	116,000	116,000	85,242	59,693
Sundries	3,821	4,350	4,350	4,966	5,200
<b>Total Department Expenditures</b>	<b>\$ 397,426</b>	<b>\$ 432,356</b>	<b>\$ 432,356</b>	<b>\$ 339,682</b>	<b>\$ 307,889</b>

**DECISION PACKAGES FUNDED**

813.00 3/4 Ton Pickup Truck - Replace Unit #119				\$	22,000
813.00 1/2 Ton Pickup Truck - Replace Unit #154					16,693

**OUTPUTS**

New Lines Laid (in feet)	1,570	1,500	1,500	2,400	10,000
Lines Replaced (in feet)	870	600	600	2,722	600
# of Service Calls	377	400	400	385	450
# of Sewer Taps Installed	13	60	60	57	57
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

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

**DEPT 165 - WASTEWATER CONSTRUCTION DEPARTMENT**

**\$307,889**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 135,117	\$ 136,352	\$ 136,352	\$ 103,703	\$ 97,225
102.00	OVERTIME PAY	8,402	7,500	7,500	7,500	7,500
103.00	OASDI/MEDICARE	11,277	11,826	11,826	8,773	8,600
103.02	MATCHING RETIREMENT	10,606	10,017	10,017	6,653	6,898
105.00	LONGEVITY PAY	3,040	3,152	3,152	1,378	230
105.03	STANDBY	7,505	7,200	7,200	7,200	7,200
106.00	MEDICAL INSURANCE	31,233	36,931	36,931	26,768	25,904
106.01	LIFE INSURANCE	452	483	483	351	341
106.02	LONG TERM DISABILITY	171	183	183	166	130
107.00	WORKERS' COMPENSATION	2,114	2,093	2,093	1,445	2,241
116.00	SALARIES/WAGES CONTINGENCY	0	1,444	1,444	0	1,026
118.00	ACCRUED COMP TIME	1,480	0	0	0	0
202.00	FUEL	16,400	17,000	17,000	13,526	15,000
203.00	TOOLS/SMALL EQUIPMENT	1,990	1,000	1,000	1,334	2,000
204.00	POSTAGE & FREIGHT	13	50	50	409	100
205.00	OFFICE SUPPLIES	0	50	50	50	0
206.00	EMPLOYEE RELATIONS	233	350	350	200	200
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,566	3,250	3,250	2,400	2,400
210.00	BOTANICAL & AGRICULTURAL	59	100	100	100	50
211.00	CLEANING AND JANITORIAL	419	700	700	150	150
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	100
213.00	COMMUNICATIONS EQUIPMENT	10	50	50	50	50
221.00	SAFETY/FIRST AID SUPPLIES	969	1,400	1,400	100	0
250.00	OTHER SUPPLIES	891	500	500	600	800
301.00	UTILITY LINES	42,137	55,000	55,000	50,000	50,000
303.00	VEHICLES/LARGE EQUIPMENT	6,544	7,500	7,500	7,500	8,000
304.00	MACHINERY/EQUIPMENT	625	1,000	1,000	985	1,000
350.00	OTHER MAINTENANCE	0	250	250	0	0

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
403.00	TELEPHONE	\$ 423	\$ 750	\$ 750	\$ 373	\$ 375
408.00	RENTAL & LEASES	462	875	875	476	476
408.10	RENTALS/LEASES-FLEET	6,588	5,000	5,000	5,000	5,000
450.00	OTHER SERVICES	76	0	0	2,284	0
710.00	MACHINERY/EQUIPMENT	0	2,000	2,000	1,242	0
804.00	UTILITY LINES	17,519	90,000	90,000	60,000	0
804.10	UTILITY LINE-CONTINGENCY	65,123	20,000	20,000	23,000	20,000
808.01	AMR METERS	18,195	0	0	0	0
808.10	SVC INSTALL	966	4,000	4,000	1,000	1,000
813.00	VEHICLES/LARGE EQUIPMENT	0	0	0	0	38,693
901.00	LIAB/CASUALTY INSURANCE	2,453	2,550	2,550	2,528	2,800
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,267	1,500	1,500	1,500	2,000
908.10	MILEAGE	101	300	300	401	400
949.00	UNEMPLOYMENT BENEFITS	0	0	0	537	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 397,426</b>	<b>\$ 432,356</b>	<b>\$ 432,356</b>	<b>\$ 339,682</b>	<b>\$ 307,889</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

Wastewater Systems Superintendent	1.00
Wastewater Chief Plant Operator	1.00
Wastewater Plant Operator	1.00
Maintenance Tech III	0.50
<b>Total FTEs</b>	<b>3.50</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.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 317,082	\$ 330,734	\$ 330,734	\$ 307,198	\$ 296,935
Supplies	113,933	120,800	120,800	115,014	111,105
Maintenance	118,211	109,800	134,800	116,383	116,600
Services	608,197	595,610	595,610	593,524	570,364
Capital	27,737	38,000	38,000	38,000	70,000
Sundries	17,772	17,400	17,400	19,071	19,100
<b>Total Department Expenditures</b>	<b>\$ 1,202,932</b>	<b>\$ 1,212,344</b>	<b>\$ 1,237,344</b>	<b>\$ 1,189,190</b>	<b>\$ 1,184,104</b>

**DECISION PACKAGES FUNDED**

805.00 Bar Screen Replacement					\$ 70,000
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**OUTPUTS**

Gallons Treated Sewage	688M	740M	550M	724M	740M
Cubic Yards of Sludge Treated	4,208	5,500	2,000	463	5,500
Waste Haulers (gallons)	980,884	650,000	600,010	1,651,492	650,000
Annual Average Flow Effluent (MGD <sup>1</sup> )	1.8M	2.0M	1.8M	2.0M	2.1M
2 Hour peak Flow (GPM <sup>2</sup> )	6,597	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



LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 202,298	\$ 201,850	\$ 201,850	\$ 187,810	\$ 182,014
102.00	OVERTIME PAY	5,176	5,500	5,500	6,500	5,500
103.00	OASDI/MEDICARE	16,242	17,288	17,288	15,430	15,768
103.02	MATCHING RETIREMENT	15,767	14,692	14,692	12,262	12,694
105.00	LONGEVITY PAY	3,228	2,971	2,971	2,936	3,045
105.01	EDUCATION/MISCELLANEOUS	6,000	6,023	6,023	6,000	6,000
105.03	STANDBY	9,310	9,000	9,000	9,000	9,000
106.00	MEDICAL INSURANCE	55,624	67,040	67,040	63,228	55,576
106.01	LIFE INSURANCE	724	713	713	822	639
106.02	LONG TERM DISABILITY	276	271	271	393	244
107.00	WORKERS' COMPENSATION	3,251	3,219	3,219	2,817	4,502
116.00	SALARIES/WAGES CONTINGENCY	0	2,167	2,167	0	1,953
118.00	ACCRUED COMP TIME	(812)	0	0	0	0
201.00	CHEMICALS	86,780	87,000	87,000	87,000	87,213
202.00	FUEL	14,480	16,000	16,000	12,051	13,000
203.00	TOOLS/SMALL EQUIPMENT	1,025	1,000	1,000	2,000	1,000
204.00	POSTAGE & FREIGHT	457	250	250	256	350
205.00	OFFICE SUPPLIES	305	300	300	300	100
206.00	EMPLOYEE RELATIONS	645	400	400	340	340
207.00	REPRODUCTION & PRINTING	2,673	2,000	2,000	2,668	2,668
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,081	2,750	2,750	2,750	1,921
210.00	BOTANICAL & AGRICULTURAL	32	300	300	300	130
211.00	CLEANING AND JANITORIAL	901	900	900	900	1,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	530	4,000	4,000	3,116	200
213.00	COMMUNICATIONS EQUIPMENT	60	150	150	150	0
220.00	LAB SUPPLIES	2,247	3,650	3,650	2,874	2,874
221.00	SAFETY/FIRST AID SUPPLIES	80	750	750	0	0
223.00	SMALL APPLIANCES	369	300	300	0	0
250.00	OTHER SUPPLIES	1,268	1,050	1,050	309	309

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 6,359	\$ 7,000	\$ 7,000	\$ 8,000	\$ 8,000
304.00	MACHINERY/EQUIPMENT	458	950	950	500	500
310.00	LAND/GROUNDS	214	0	0	0	0
311.00	UTILITY PLANTS	53,464	60,000	85,000	67,000	56,400
312.00	BUILDINGS/APPLIANCES	241	350	350	300	300
322.00	LIFT STATION MAINTENANCE	56,777	40,000	40,000	40,000	50,400
322.10	PRE-TREATMENT/FLOWMETER	698	1,500	1,500	583	1,000
401.00	ELECTRICAL	526,679	520,483	520,483	520,483	495,040
402.00	AUDITS/CONSULTANTS FEES	6,125	8,000	8,000	3,000	3,000
402.15	STATE FEES	28,647	19,000	19,000	18,801	18,801
403.00	TELEPHONE	1,720	1,900	1,900	1,664	1,664
405.00	WATER	827	827	827	827	835
408.10	RENTALS/LEASES-FLEET	2,563	1,000	1,000	3,500	3,500
409.00	ADVERTISEMENTS/LEGAL NOTICES	1,411	0	0	0	0
424.00	SERVICE CONTRACTS	5,788	7,000	7,000	8,049	7,074
425.00	LABORATORY TEST FEES	34,438	37,000	37,000	37,000	40,000
450.00	OTHER SERVICES	0	400	400	200	450
714.00	RADIOS/RADAR/VIDEO CAMERAS	0	3,000	3,000	3,000	0
714.10	SCADA COMMUNICATIONS	7,936	0	0	0	0
802.00	BUILDINGS	0	35,000	35,000	35,000	0
805.00	UTILITY PLANTS	0	0	0	0	70,000
813.00	VEHICLES/LARGE EQUIPMENT	19,801	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	14,884	15,000	15,000	16,671	17,200
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,279	2,000	2,000	2,000	1,500
908.10	MILEAGE	543	400	400	400	400
950.00	OTHER SUNDRY	67	0	0	0	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,202,932</b>	<b>\$ 1,212,344</b>	<b>\$ 1,237,344</b>	<b>\$ 1,189,190</b>	<b>\$ 1,184,104</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 100 - NON-DEPT DIRECT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
421.00	BOND ISSUANCE COSTS	\$ 35,007	\$ 0	\$ 0	\$ 0	\$ 0
860.11	DEBT SERVICE-INTEREST	220,830	263,341	263,341	263,588	231,732
860.15	PRINCIPAL-DEBT SERVICE	986,729	1,083,448	1,083,448	1,087,009	1,112,565
904.00	GROSS REVENUE TAX	243,131	249,851	249,851	229,308	232,362
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 1,485,696</b>	<b>\$ 1,596,640</b>	<b>\$ 1,596,640</b>	<b>\$ 1,579,905</b>	<b>\$ 1,576,659</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 6,338	\$ 6,980	\$ 6,980	\$ 6,980	\$ 7,000
905.50	AMORTIZED BOND COSTS	1,120	0	0	0	0
905.55	AMORTIZED CHARGES	83,450	0	0	0	0
906.00	INVENTORY ADJUSTMENTS	5,320	1,000	1,000	1,996	2,000
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 96,228</b>	<b>\$ 7,980</b>	<b>\$ 7,980</b>	<b>\$ 8,976</b>	<b>\$ 9,000</b>

\* REVISED ANNUAL ESTIMATE



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## 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.

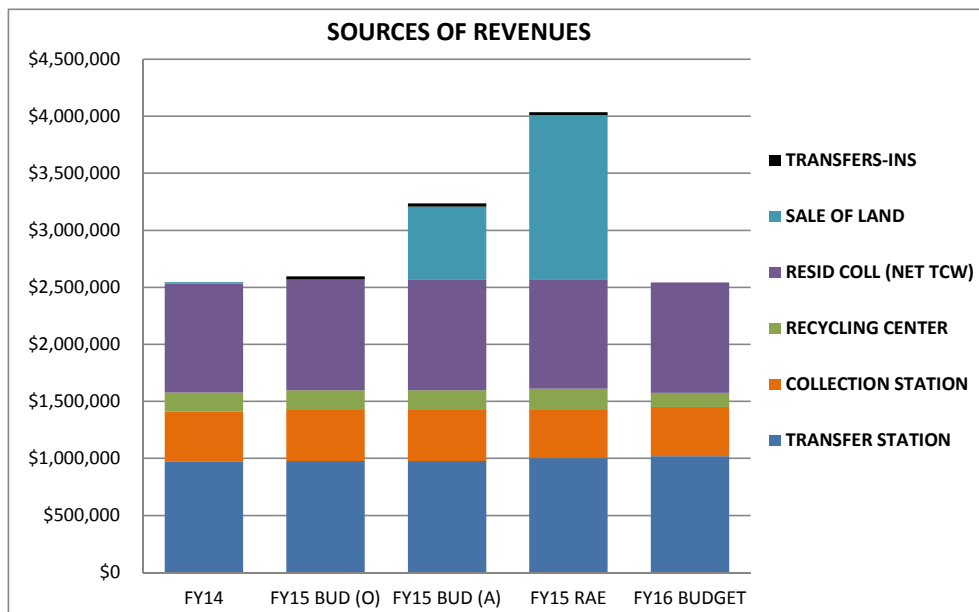
### OPERATING RESOURCES

For FY16 Budget, total projected operating resources are estimated at \$2,545,228. 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 source is from Transfer Station fees which are expected to generate \$1,019,789 in revenue. The fees collected are paid by customers to haul compactable waste to the Clean Harbors Environmental landfill in Altair, Texas. The second largest revenue generator is garbage collection, including curb pickup and collection station drop offs. Garbage revenue is projected at \$969,906 for FY16. There is a pass through charge for collection service of \$1,015,801 provided by Texas Commercial Waste Management. Revenue from Collection Station fees for non-compactable waste are estimated at \$433,475 and the Recycling Center is expected to generate \$122,057 for FY16. The major underlying assumptions in projecting FY16 Sanitation Fund revenues include:

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



## SANITATION FUND OVERVIEW

### USES OF OPERATING RESOURCES

Budgeted resource uses total \$2,669,345. Uses include operating department expenditures, transfers to the General and Electric funds, debt payments and payment of franchise taxes.

#### Department Expenditures

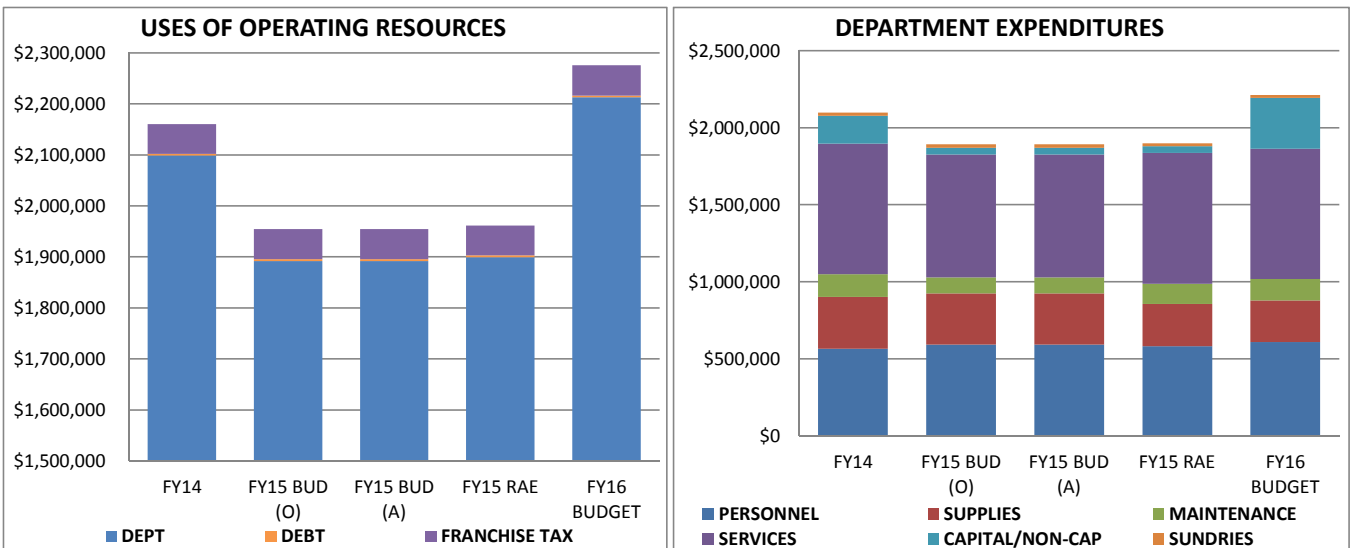
There are four operating departments within the Sanitation Fund - Transfer Station, Collection Station, Recycling Center and Sanitation (Residential) Collection. The combined FY16 budgets for these departments are \$2,213,162. These department budgets account for 82.9% operating resource uses. Personnel costs for salaries and benefits account for 27.6% of department expenditures. There are no staffing changes anticipated in any department. The supplies and maintenance budgets account for 12.2% and 6.3% respectively, of overall department expenditures. The most significant budget category is services, with are made up of 38.1% of the total fund budget. Capital budgets include \$324,500 in funded Decision Packages.

#### Debt Service

There is \$3,550 budgeted for principal and interest payments in FY16.

#### Inter-Fund Transfers

The Sanitation Fund is projected to transfer \$314,068 to the General Fund and \$79,415 to the Electric Fund in FY16. These transfers reimburse funds for shared service costs incurred on behalf of sanitation operations.



## SANITATION FUND OVERVIEW

### WORKING CAPITAL

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
BEGINNING BALANCE	\$818,275	\$767,538	\$767,538	\$767,538	\$962,520
NET REVENUES	(52,523)	167,858	167,858	194,982	(124,117)
CAFR ADJUSTMENTS	1,786	0	0	0	0
SUBTOTAL	(50,737)	167,858	167,858	194,982	(124,117)
ENDING BALANCE	\$767,538	\$935,396	\$935,396	\$962,520	\$838,403

\* REVISED ANNUAL ESTIMATE

### DECISION PACKAGES

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

DEPT	DESCRIPTION	\$
042 TRANSFER STATION	710.00 Hotsy Steam Cleaner	\$ 10,000
	813.00 53' Haul Trailer Addition	68,000
	815.00 Ramp & All-Weather Driveway (1/2) <sup>1</sup>	20,000
043 COLLECTION STATION	815.00 Ramp & All-Weather Driveway (1/2) <sup>1</sup>	20,000
	815.00 Drainage Pipe & Improvements - Phase II	16,500
140 RECYCLING	813.00 8-Bin Recycle Trailer - Replace Unit #14	25,000
142 RESIDENTIAL COLLECTION	813.00 Residential Garbage Truck - Replace Unit #233	165,000
<b>TOTAL DEPARTMENTS</b>		<b>\$ 324,500</b>

<sup>1</sup> TOTAL COST SPLIT 50/50 BETWEEN THE TRANSFER STATION AND COLLECTION STATION

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
2016	3,430	120	3,550
2017	1,758	17	1,775





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**CITY OF BRENHAM  
SANITATION FUND FINANCIALS**

	PRIOR YEAR		CURRENT FISCAL YEAR			NEXT FISCAL YEAR		
	2014 ACTUAL	2015 BUDGET	2015 RAE	RAE VS BUD FAV/(UNFAV) VARIANCE	2016 BUDGET	BUD VS BUD FAV/(UNFAV) VARIANCE	BUD VS RAE FAV/(UNFAV) VARIANCE	
<b>FUNDING RESOURCES FROM CURRENT OPERATIONS</b>								
<b>REVENUES</b>								
TRANSFER STATION	\$ 975,409	\$ 980,024	\$ 1,004,737	\$ 24,713	\$ 1,019,789	\$ 39,765	\$ 15,052	
COLLECTION STATION	434,902	454,537	429,279	(25,258)	433,475	(21,062)	4,196	
RECYCLING CENTER	122,526	115,019	125,333	10,314	122,057	7,038	(3,276)	
RESIDENTIAL COLLECTION (NET TCW)	949,047	958,808	957,599	(1,208)	969,906	11,099	12,307	
TOTAL REVENUE	2,481,884	2,508,388	2,516,948	8,560	2,545,228	36,840	28,280	
<b>TRANSFERS-IN (WORKERS COMP REFUND)</b>	0	27,600	27,600	0	0	(27,600)	(27,600)	
TOTAL FUNDING RESOURCES	2,481,884	2,535,988	2,544,548	8,560	2,545,228	9,240	680	
<b>USES OF FUND RESOURCES BEFORE CAP REQ</b>								
<b>OPERATING EXPENDITURES</b>								
DEPARTMENT EXPENDITURES (DEPTS 100-142)								
- PERSONNEL & BENEFITS	566,220	594,717	583,466	11,251	610,765	(16,048)	(27,299)	
- SUPPLIES (FUEL, COMPUTERS, ETC)	337,619	332,075	273,877	58,198	269,659	62,416	4,218	
- MAINTENANCE (VEHICLES, EQUIPMENT, PLANT, ETC)	146,171	103,000	130,240	(27,240)	140,050	(37,050)	(9,810)	
- SERVICES (UTILITIES, CONSULTANTS, CONTRACTS, ETC)	848,221	796,469	848,956	(52,487)	843,338	(46,869)	5,618	
- NON CAPITAL (SMALL ITEM - \$1,000 TO \$14,999)	29,397	0	(27)	27	5,000	(5,000)	(5,027)	
- SUNDRY (UNCOL ACCTS, TRAVEL, CRED CARD FEES, ETC)	21,285	21,743	19,869	1,874	19,850	1,893	19	
TOTAL DEPARTMENT EXPENDITURES	1,948,914	1,848,004	1,856,381	(8,377)	1,888,662	(40,658)	(32,281)	
FRANCHISE FEE (7% UTILITY CONSUMPTION REVENUES)	58,045	59,209	58,464	745	59,150	59	(686)	
TRANSFERS TO GENERAL FUND (FOR SHARED SERVICE)	300,866	330,795	305,467	25,328	314,068	16,727	(8,601)	
TRANSFERS TO ELECTRIC FUND (FOR SHARED SERVICE)	73,016	82,253	82,324	(71)	79,415	2,838	2,909	
TOTAL OPERATING EXPENDITURES	2,380,840	2,320,261	2,302,636	17,625	2,341,295	(21,034)	(38,659)	
<b>DEBT SERVICE</b>	3,550	3,550	3,550	(0)	3,550	(0)	0	
TOT USES OF FUND RESOURCES BEFORE CAP REQ	2,384,390	2,323,811	2,306,186	17,625	2,344,845	(21,034)	(38,659)	
<b>NET FUNDING RESOUR BEFORE CAP REQ</b>	97,494	212,178	238,362	26,184	200,383	(11,795)	(37,979)	
<b>CAPITAL FUNDING REQUIREMENTS</b>								
CAPITAL	150,017	44,320	43,380	940	0	44,320	43,380	
NEW DECISION PACKAGES:								
1. HOTSYS STEAM CLEANER (042)					10,000	(10,000)	(10,000)	
2. 53' HAUL TRAILER (042)					68,000	(68,000)	(68,000)	
3. RAMP & ALL-WEATHER DRIVEWAY (042)					20,000	(20,000)	(20,000)	
4. DRAINAGE IMPROVEMENTS - PHASE II (043)					16,500	(16,500)	(16,500)	
5. RAMP & ALL-WEATHER DRIVEWAY (043)					20,000	(20,000)	(20,000)	
6. RECYCLE TRAILER (8 BIN) - REPLACE UNIT #14 (140)					25,000	(25,000)	(25,000)	
7. RESID GARBAGE TRK - REPLACE UNIT #233 (142)					165,000	(165,000)	(165,000)	
TOTAL CAPITAL FUNDING REQUIREMENTS	150,017	44,320	43,380	940	324,500	(280,180)	(281,120)	
<b>NET FUND RES ABOVE/(BELOW) CAP REQ</b>	\$ (52,523)	\$ 167,858	\$ 194,982	\$ 27,124	\$ (124,117)	\$ (291,975)	\$ (319,099)	
<b>RESERVE ESTIMATE</b>								
BEGINNING BALANCE (WORKING CAPITAL BASIS, OCT 1)	\$ 818,275	\$ 767,538	\$ 767,538	\$ 0	\$ 962,520	\$ 194,982	\$ 194,982	
NET FUND RES ABOVE/(BELOW) CAPITAL REQ	(52,523)	167,858	194,982	27,124	(124,117)	(291,975)	(319,099)	
ACCOUNTING ADJUSTMENTS CASH TO ACCRUAL	1,786	0	0	0	0	0	0	
ENDING BALANCE	\$ 767,538	\$ 935,396	\$ 962,520	\$ 27,124	\$ 838,403	\$ (96,993)	\$ (124,117)	
<b>60-DAY RESERVE CALC (TOT USES B4 CAP/365 X 60)</b>	\$ 391,955	\$ 381,996	\$ 379,099	\$ 2,897	\$ 385,454	\$ (3,458)	\$ (6,355)	

## SANITATION FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
605.00	GARBAGE REVENUES	\$ 893,358	\$ 906,897	\$ 906,897	\$ 901,113	\$ 905,619
615.00	GARBAGE REV-COMMERCIAL	946,023	954,395	954,395	950,430	955,182
620.00	GARBAGE BAG SALES	25,871	25,342	25,342	26,650	27,000
630.00	TRNSF STATION-COMMERCIAL	564,711	561,021	561,021	588,445	598,445
630.10	COLLECTION STATION FEES	328,839	354,939	354,939	341,991	345,410
630.15	MULCH REVENUE	76,393	65,927	65,927	66,694	67,360
630.20	TRNSF STAT-CITY COLL STATION	157,968	162,000	162,000	153,493	155,020
630.30	TRNSF STAT-CITY RESID FEES	196,380	195,855	195,855	204,166	206,208
630.40	SANITATION BILLING FEE	30,304	30,557	30,557	30,445	30,477
630.50	TRNSF STATION BAGGED GARBAGE	56,219	60,916	60,916	58,256	59,956
630.60	RECYCLING CTR BAGGED GARBAGE	54,063	48,824	48,824	60,077	63,277
632.00	STATE SALES TAX	4,887	3,475	3,475	3,386	4,000
680.00	RECYCLING REVENUE	115,592	114,994	114,994	119,257	122,038
681.00	RECYCLING REVENUE-COLL STAT	29,610	33,572	33,572	20,433	20,637
690.00	MISCELLANEOUS UTIL REVENUE	60	160	160	561	0
691.00	PROPERTY RENTAL	4,554	4,554	4,554	0	0
	TOTAL UTILITY REV	3,484,831	3,523,428	3,523,428	3,525,397	3,560,629
512.00	SALES OF PROPERTY	0	0	0	1,429,114	0
710.30	INTEREST-TEXPOOL	268	286	286	381	400
730.00	GRANT RECEIPTS	6,461	0	0	0	0
790.00	MISC OTHER REVENUE	0	100	100	0	0
790.60	GAIN/LOSS ON FIXED ASSETS	0	0	639,767	6,031	0
790.61	SALE OF NON CAPITAL ASSETS	458	0	0	0	0
	TOTAL MISC REV	7,187	386	640,153	1,435,526	400
<b>TOTAL REVENUES</b>		<b>\$ 3,492,018</b>	<b>\$ 3,523,814</b>	<b>\$ 4,163,581</b>	<b>\$ 4,960,923</b>	<b>\$ 3,561,029</b>

\* REVISED ANNUAL ESTIMATE

## SANITATION FUND EXPENDITURES BY DEPARTMENT

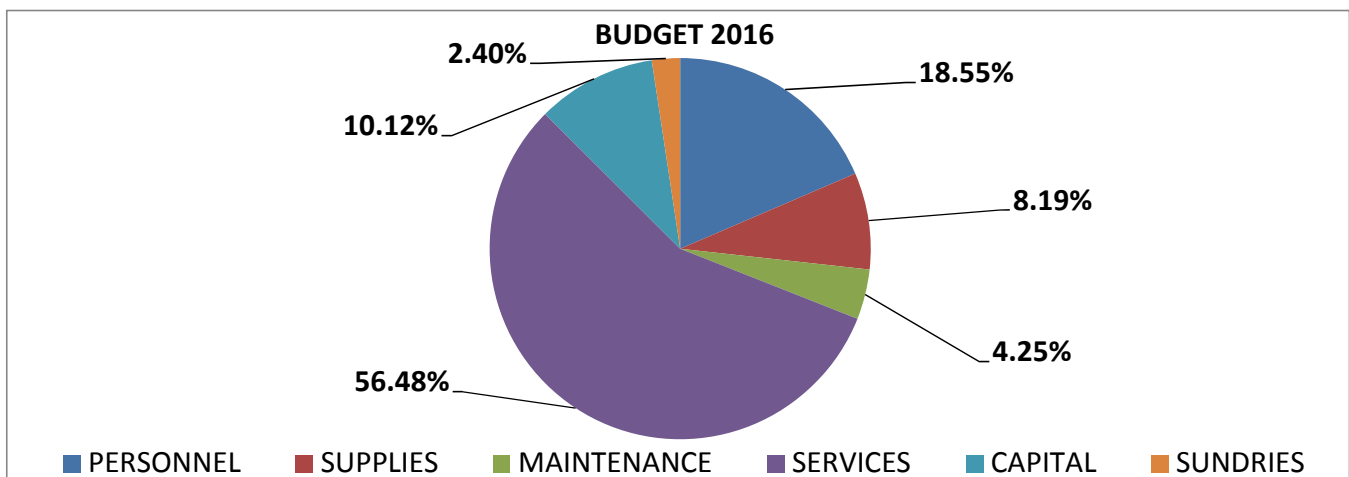
DEPARTMENT	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
042 TRANSFER STATION	\$ 840,134	\$ 734,276	\$ 734,276	\$ 715,763	\$ 843,425
043 COLLECTION STATION	437,347	401,392	401,392	448,101	424,484
140 RECYCLING	244,090	170,852	170,852	168,612	200,205
142 RESIDENTIAL COLLECTION	1,579,437	1,591,549	1,591,549	1,574,446	1,753,049
100 NON-DEPT DIRECT	61,594	62,759	62,759	62,014	62,700
110 NON-DEPT MISC	8,053	9,700	9,700	7,700	7,800
<b>TOTAL</b>	<b>\$ 3,170,655</b>	<b>\$ 2,970,528</b>	<b>\$ 2,970,528</b>	<b>\$ 2,976,636</b>	<b>\$ 3,291,663</b>

## SANITATION FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2016 VERSUS		
	ORIGINAL 2015	AMENDED 2015	RAE* 2015
042 TRANSFER STATION	14.86%	14.86%	17.84%
043 COLLECTION STATION	5.75%	5.75%	-5.27%
140 RECYCLING	17.18%	17.18%	18.74%
142 RESIDENTIAL COLLECTION	10.15%	10.15%	11.34%
100 NON-DEPT DIRECT	-0.09%	-0.09%	1.11%
110 NON-DEPT MISC	-19.59%	-19.59%	1.30%
<b>TOTAL</b>	<b>10.81%</b>	<b>10.81%</b>	<b>10.58%</b>

## SANITATION FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
PERSONNEL	\$ 566,217	\$ 594,717	\$ 594,717	\$ 583,466	\$ 610,765
SUPPLIES	337,617	332,075	332,075	273,877	269,659
MAINTENANCE	146,171	103,000	103,000	130,240	140,050
SERVICES	1,858,354	1,811,914	1,811,914	1,863,817	1,859,139
CAPITAL	182,963	47,870	47,870	46,903	333,050
SUNDRIES	79,333	80,952	80,952	78,333	79,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,170,655</b>	<b>\$ 2,970,528</b>	<b>\$ 2,970,528</b>	<b>\$ 2,976,636</b>	<b>\$ 3,291,663</b>



**TRANSFERS-IN**

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	<b>ACTUAL</b>	<b>BUDGET</b>		<b>RAE*</b>	<b>BUDGET</b>
	<b>2014</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>2015</b>	<b>2016</b>
		<b>2015</b>	<b>2015</b>		
650.00 WORKERS' COMPENSATION FUND	\$ 0	\$ 27,600	\$ 27,600	\$ 27,600	\$ 0
<b>TOTAL TRANSFERS IN</b>	<b>\$ 0</b>	<b>\$ 27,600</b>	<b>\$ 27,600</b>	<b>\$ 27,600</b>	<b>\$ 0</b>

**TRANSFERS-OUT**

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	<b>ACTUAL</b>	<b>BUDGET</b>		<b>RAE*</b>	<b>BUDGET</b>
	<b>2014</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>2015</b>	<b>2016</b>
		<b>2015</b>	<b>2015</b>		
601.00 GENERAL FUND	300,866	330,795	1,759,909	1,734,581	314,068
602.00 ELECTRIC FUND	73,016	82,253	82,253	82,324	79,415
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 373,882</b>	<b>\$ 413,048</b>	<b>\$ 1,842,162</b>	<b>\$ 1,816,905</b>	<b>\$ 393,483</b>

\* REVISED ANNUAL ESTIMATE



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<b>STAFFING (FTEs)</b>	
Sanitation Superintendent	0.25
Transfer Driver	2.00
Equipment Operator/Driver	0.50
Transfer Station Attendant	0.50
<b>Total FTEs</b>	<b>3.25</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 Clean Harbors Landfill in Altair, Texas. In addition to the City of Brenham, the Transfer Station customers include the City of Bellville, Texas Commercial Waste, Budget Disposal, 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 Clean Harbors 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**

**\$843,425**

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>Personnel</b>	\$ 156,861	\$ 161,982	\$ 161,982	\$ 160,273	\$ 196,029
<b>Supplies</b>	149,413	150,650	150,650	101,643	90,334
<b>Maintenance</b>	74,529	47,150	47,150	64,732	70,600
<b>Services</b>	388,125	370,109	370,109	384,896	383,812
<b>Capital</b>	66,909	0	0	(179)	98,000
<b>Sundries</b>	4,299	4,385	4,385	4,398	4,650
<b>Total Department Expenditures</b>	<b>\$ 840,136</b>	<b>\$ 734,276</b>	<b>\$ 734,276</b>	<b>\$ 715,763</b>	<b>\$ 843,425</b>
<b>DECISION PACKAGES FUNDED</b>					
710.00 Hotsy Steam Cleaner				\$	10,000
813.00 53' Haul Trailer Addition					68,000
815.00 Ramp & All-Weather Driveway (1/2) <sup>1</sup>					20,000
<b>OUTPUTS</b>					
Tons Hauled to Landfill	23,125	21,000	21,000	22,400	24,000
Trips to Landfill	1,164	1,020	1,020	1,130	1,200
Average Tons per Load	19.88	20.58	20.58	19.82	20.00
Disposal Cost per Ton	\$36.33	\$34.97	\$34.97	\$31.95	\$35.14
<b>OUTCOMES</b>					
% Change in Transfer Station Revenue	8.18%	10.84%	10.84%	3.01%	4.07%

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> COST SPLIT 50/50 WITH DEPARTMENT 043 COLLECTION STATION



DEPT 042 - TRANSFER STATION DEPARTMENT

\$843,425

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 104,481	\$ 105,716	\$ 105,716	\$ 106,518	\$ 128,197
102.00	OVERTIME PAY	8,062	8,500	8,500	8,500	8,500
103.00	OASDI/MEDICARE	8,620	9,001	9,001	8,881	10,731
103.02	MATCHING RETIREMENT	8,390	7,704	7,704	6,643	8,700
105.00	LONGEVITY PAY	3,065	3,202	3,202	3,201	3,305
106.00	MEDICAL INSURANCE	20,143	22,522	22,522	22,815	27,856
106.01	LIFE INSURANCE	383	375	375	433	450
106.02	LONG TERM DISABILITY	145	142	142	206	172
107.00	WORKERS' COMPENSATION	3,373	3,685	3,685	3,076	6,750
116.00	SALARIES/WAGES CONTINGENCY	0	1,135	1,135	0	1,368
118.00	ACCRUED COMP TIME	198	0	0	0	0
202.00	FUEL	139,795	145,000	145,000	95,603	85,234
203.00	TOOLS/SMALL EQUIPMENT	1,141	500	500	500	500
205.00	OFFICE SUPPLIES	114	150	150	150	150
206.00	EMPLOYEE RELATIONS	224	400	400	400	400
207.00	REPRODUCTION & PRINTING	908	800	800	800	1,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,592	1,600	1,600	1,577	1,600
210.00	BOTANICAL & AGRICULTURAL	75	100	100	100	100
211.00	CLEANING AND JANITORIAL	358	400	400	400	400
212.00	COMPUTER EQUIPMENT & SUPPLIES	4,408	1,200	1,200	1,200	300
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	145	50
221.00	SAFETY/FIRST AID SUPPLIES	183	100	100	280	200
250.00	OTHER SUPPLIES	615	400	400	488	400
303.00	VEHICLES/LARGE EQUIPMENT	72,034	45,000	45,000	62,550	67,000
304.00	MACHINERY/EQUIPMENT	1,101	500	500	500	300
310.00	LAND/GROUNDS	1,044	1,000	1,000	1,000	2,500
312.00	BUILDINGS/APPLIANCES	349	150	150	182	300
350.00	OTHER MAINTENANCE	0	500	500	500	500

**DEPT 042 - TRANSFER STATION DEPARTMENT**

**\$843,425**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
401.00	ELECTRICAL	\$ 2,996	\$ 2,734	\$ 2,734	\$ 2,696	\$ 2,537
406.60	TRNSF STATION/LANDFILL FEE	381,325	365,000	365,000	380,000	380,000
408.10	RENTALS/LEASES-FLEET	1,700	1,000	1,000	1,000	0
424.00	SERVICE CONTRACTS	1,928	1,200	1,200	1,200	1,100
450.00	OTHER SERVICES	176	175	175	0	175
702.00	BUILDINGS	1,489	0	0	(179)	0
710.00	MACHINERY/EQUIPMENT	0	0	0	0	10,000
813.00	VEHICLES/LARGE EQUIPMENT	65,420	0	0	0	68,000
815.00	OTHER CAPITAL OUTLAY	0	0	0	0	20,000
901.00	LIAB/CASUALTY INSURANCE	3,585	3,585	3,585	3,637	4,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	504	500	500	461	500
908.10	MILEAGE	210	300	300	300	150
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 840,136</b>	<b>\$ 734,276</b>	<b>\$ 734,276</b>	<b>\$ 715,763</b>	<b>\$ 843,425</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

Sanitation Superintendent	0.25
Equipment Operator/Driver	1.00
Collection Station Attendant	1.00
Collection Station Assistant	0.50
<b>Total FTEs</b>	<b>2.75</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 Clean Harbors landfill in Columbus. 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 2015 due to the abundance of "Municipal Mulch" we put a sale on mulch which allowed the center to decrease its supplies but also bolstered the tonnage sold.

**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**

**\$424,484**

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>Personnel</b>	\$ 164,042	\$ 170,642	\$ 170,642	\$ 172,184	\$ 128,834
<b>Supplies</b>	44,317	36,900	36,900	39,935	42,050
<b>Maintenance</b>	42,746	32,100	32,100	40,373	41,550
<b>Services</b>	176,920	145,890	145,890	180,687	172,850
<b>Capital</b>	4,747	12,700	12,700	11,760	36,500
<b>Sundries</b>	4,577	3,160	3,160	3,162	2,700
<b>Total Department Expenditures</b>	<b>\$ 437,349</b>	<b>\$ 401,392</b>	<b>\$ 401,392</b>	<b>\$ 448,101</b>	<b>\$ 424,484</b>
<b>DECISION PACKAGES FUNDED</b>					
815.00 Ramp & All-Weather Driveway (1/2) <sup>1</sup>				\$	20,000
815.00 Drainage Pipe & Improvements - Phase II					16,500
<b>OUTPUTS</b>					
Bags of Mulch Sold	1,900	1,500	1,500	900	1,200
Tons of Mulch Sold	4,084	3,500	3,500	7,680	7,000
Tons of Metal Recycled	119	125	125	121	125
Total # of Tickets Processed	46,551	45,000	45,000	53,354	46,000
<b>OUTCOMES</b>					
% Change in Collection Station Revenue	13.88%	26.58%	26.58%	-5.38%	-4.63%

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> COST SPLIT 50/50 WITH DEPARTMENT 042 TRANSFER STATION

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 108,842	\$ 112,114	\$ 112,114	\$ 113,051	\$ 83,193
102.00	OVERTIME PAY	6,584	5,500	5,500	8,000	6,500
103.00	OASDI/MEDICARE	8,641	9,059	9,059	9,145	6,932
103.02	MATCHING RETIREMENT	7,999	7,833	7,833	6,891	5,694
105.00	LONGEVITY PAY	550	677	677	693	790
106.00	MEDICAL INSURANCE	26,997	29,961	29,961	30,487	20,602
106.01	LIFE INSURANCE	395	396	396	454	293
106.02	LONG TERM DISABILITY	150	151	151	215	111
107.00	WORKERS' COMPENSATION	3,438	3,763	3,763	3,248	3,834
116.00	SALARIES/WAGES CONTINGENCY	0	1,188	1,188	0	885
118.00	ACCRUED COMP TIME	444	0	0	0	0
202.00	FUEL	33,548	32,000	32,000	35,000	37,500
203.00	TOOLS/SMALL EQUIPMENT	595	500	500	702	500
204.00	POSTAGE	6	0	0	0	0
205.00	OFFICE SUPPLIES	14	50	50	50	300
206.00	EMPLOYEE RELATIONS	246	250	250	250	250
207.00	REPRODUCTION & PRINTING	1,796	800	800	1,298	1,200
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,108	800	800	800	800
210.00	BOTANICAL & AGRICULTURAL	75	150	150	150	100
211.00	CLEANING AND JANITORIAL	94	100	100	100	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	4,140	150	150	395	150
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	90	0
221.00	SAFETY AND FIRST AID	80	100	100	100	150
250.00	OTHER SUPPLIES	2,614	2,000	2,000	1,000	1,000
303.00	VEHICLES/LARGE EQUIPMENT	39,617	30,000	30,000	38,000	38,000
304.00	MACHINERY/SMALL EQUIPMENT	982	600	600	600	500
310.00	LAND/GROUNDS	2,131	1,000	1,000	1,000	2,500
312.00	BUILDINGS/APPLIANCES	16	0	0	273	50
350.00	OTHER MAINTENANCE	0	500	500	500	500

**DEPT 043 - COLLECTION STATION DEPARTMENT**

**\$424,484**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
401.00	ELECTRICAL	\$ 1,106	\$ 990	\$ 990	\$ 1,106	\$ 1,100
402.00	AUDITS/CONSULTANTS FEES	0	0	0	3,290	0
406.60	DISPOSAL FEES	157,968	130,000	130,000	155,929	155,000
408.10	RENTALS/LEASES-FLEET	9,180	6,000	6,000	11,535	8,000
409.10	PUBLIC ED/INFORMATION	627	700	700	627	650
424.00	SERVICE CONTRACTS	1,020	1,200	1,200	1,200	1,100
430.00	TIRE DISPOSAL	6,843	7,000	7,000	7,000	7,000
450.00	OTHER SERVICES	176	0	0	0	0
702.00	BUILDINGS	1,307	0	0	0	0
715.00	OTHER CAPITAL	3,440	0	0	0	0
815.00	OTHER CAPITAL	0	12,700	12,700	11,760	36,500
901.00	LIAB/CASUALTY INSURANCE	1,659	1,660	1,660	1,661	1,700
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,919	1,500	1,500	1,501	1,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 437,349</b>	<b>\$ 401,392</b>	<b>\$ 401,392</b>	<b>\$ 448,101</b>	<b>\$ 424,484</b>

\* REVISED ANNUAL ESTIMATE



<b>STAFFING (FTEs)</b>	
Sanitation Superintendent	0.25
Recycling Attendant	1.00
Recycling Maintenance Worker	1.00
Recycling Collection Assistant	0.50
<b>Total FTEs</b>	<b>2.75</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 120 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 Street.

**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**

**\$200,205**

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>Personnel</b>	\$ 96,443	\$ 108,082	\$ 108,082	\$ 107,306	\$ 133,839
<b>Supplies</b>	17,025	13,950	13,950	13,566	13,525
<b>Maintenance</b>	6,793	6,000	6,000	4,175	7,500
<b>Services</b>	15,002	16,820	16,820	17,401	14,441
<b>Capital</b>	107,758	25,000	25,000	25,152	30,000
<b>Sundries</b>	1,070	1,000	1,000	1,012	900
<b>Total Department Expenditures</b>	<b>\$ 244,091</b>	<b>\$ 170,852</b>	<b>\$ 170,852</b>	<b>\$ 168,612</b>	<b>\$ 200,205</b>
<b>DECISION PACKAGES FUNDED</b>					
715.00 Recycling Bins				\$	5,000
813.00 8-Bin Recycle Trailer - Replace Unit #14					25,000
<b>OUTPUTS</b>					
Recycled (tons)					
- Cardboard	714	700	700	734	720
- Scrap metal	119	125	125	121	125
- Paper	410	440	440	364	400
- Glass	196	200	200	175	200
- Aluminum	10	15	15	9	10
- Plastic	85	90	90	92	90
- Batteries (tons) Dry & Wet Cell	8.00	9.00	9.00	10.00	9.00
- Used Cooking Oil (gallons)	1,661	4,000	4,000	1,760	2,000
<b>OUTCOMES</b>					
% Change in Recycling Revenue	3.99%	4.54%	4.54%	3.91%	6.13%

\* REVISED ANNUAL ESTIMATE



DEPT 140 - RECYCLING DEPARTMENT

\$200,205

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 68,548	\$ 71,681	\$ 71,681	\$ 72,444	\$ 89,234
102.00	OVERTIME PAY	957	1,825	1,825	1,825	1,825
103.00	OASDI/MEDICARE	5,335	5,728	5,728	5,698	7,072
103.02	MATCHING RETIREMENT	5,062	4,970	4,970	4,268	5,791
105.00	LONGEVITY PAY	1,055	1,154	1,154	1,161	1,265
106.00	MEDICAL INSURANCE	12,227	18,846	18,846	19,099	22,159
106.01	LIFE INSURANCE	214	253	253	294	315
106.02	LONG TERM DISABILITY	81	96	96	139	119
107.00	WORKERS' COMPENSATION	2,479	2,760	2,760	2,378	5,108
116.00	SALARIES/WAGES CONTINGENCY	0	769	769	0	951
118.00	ACCRUED COMP TIME	485	0	0	0	0
202.00	FUEL	6,752	6,500	6,500	6,500	6,000
203.00	TOOLS/SMALL EQUIPMENT	438	200	200	200	100
204.00	POSTAGE & FREIGHT	5	0	0	0	0
205.00	OFFICE SUPPLIES	86	150	150	150	550
206.00	EMPLOYEE RELATIONS	939	1,000	1,000	1,000	1,000
207.00	REPRODUCTION & PRINTING	147	100	100	67	175
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,494	1,500	1,500	1,233	1,200
210.00	BOTANICAL & AGRICULTURAL	25	100	100	75	150
211.00	CLEANING AND JANITORIAL	203	300	300	287	300
212.00	COMPUTER EQUIPMENT & SUPPLIES	977	0	0	0	0
221.00	SAFETY/FIRST AID SUPPLIES	120	100	100	54	50
250.00	OTHER SUPPLIES	5,838	4,000	4,000	4,000	4,000
303.00	VEHICLES/LARGE EQUIPMENT	1,865	2,000	2,000	3,000	2,500
304.00	MACHINERY/EQUIPMENT	3,426	3,000	3,000	0	2,000
310.00	LAND/GROUNDS	1,075	500	500	500	2,500
312.00	BUILDINGS/APPLIANCES	428	300	300	475	500
350.00	OTHER MAINTENANCE	0	200	200	200	0

**DEPT 140 - RECYCLING DEPARTMENT**

**\$200,205**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
401.00	ELECTRICAL	\$ 3,027	\$ 2,610	\$ 2,610	\$ 3,906	\$ 3,306
405.00	WATER	207	250	250	207	210
406.00	SEWER	204	210	210	220	225
408.10	RENTALS/LEASES-FLEET	3,950	5,200	5,200	5,055	3,000
409.00	ADVERTISEMENTS/LEGAL NOTICES	768	500	500	567	500
409.10	PUBLIC ED/INFORMATION	0	150	150	15	150
422.20	CONTAINER SERVICE	6,845	7,500	7,500	7,000	7,000
424.00	SERVICE CONTRACTS	0	400	400	400	0
450.00	OTHER SERVICES	0	0	0	31	50
714.00	RADIOS/RADAR/VIDEO CAMERAS	6,126	0	0	0	0
715.00	OTHER CAPITAL	17,035	0	0	152	5,000
802.00	BUILDINGS	27,747	0	0	0	0
810.00	MACHINERY/EQUIPMENT	56,850	0	0	0	0
813.00	VEHICLES/EQUIPMENT	0	0	0	0	25,000
815.00	OTHER CAPITAL OUTLAY	0	25,000	25,000	25,000	0
901.00	LIAB/CASUALTY INSURANCE	797	750	750	762	900
908.00	SEMINARS/MEMBERSHIP/TRAVE	0	250	250	250	0
908.10	MILEAGE	273	0	0	0	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 244,091</b>	<b>\$ 170,852</b>	<b>\$ 170,852</b>	<b>\$ 168,612</b>	<b>\$ 200,205</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

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

The Sanitation Collection Department provides curb side garbage collection to approximately 5,397 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, two 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.

INPUTS	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
Personnel	\$ 148,874	\$ 154,011	\$ 154,011	\$ 143,703	\$ 152,063
Supplies	126,864	130,575	130,575	118,733	123,750
Maintenance	22,103	17,750	17,750	20,960	20,400
Services	1,278,308	1,279,095	1,279,095	1,280,833	1,288,036
Capital	0	6,620	6,620	6,620	165,000
Sundries	3,288	3,498	3,498	3,597	3,800
<b>Total Department Expenditures</b>	<b>\$ 1,579,437</b>	<b>\$ 1,591,549</b>	<b>\$ 1,591,549</b>	<b>\$ 1,574,446</b>	<b>\$ 1,753,049</b>
<b>DECISION PACKAGES FUNDED</b>					
813.00 Residential Garbage Truck - Replace Unit #233					\$ 165,000
<b>OUTPUTS</b>					
Customers Served	5,329	5,400	5,400	5,425	5,500
Tons Collected	4,615	4,600	4,600	4,871	4,900
<b>OUTCOMES</b>					
% Change in Residential Collection Revenue	-0.41%	-0.01%	-0.01%	0.49%	0.58%

\* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
101.00	SALARIES & WAGES	\$ 94,969	\$ 97,434	\$ 97,434	\$ 96,833	\$ 100,652
102.00	OVERTIME PAY	4,684	5,500	5,500	5,500	5,500
103.00	OASDI/MEDICARE	7,816	8,502	8,502	8,132	8,752
103.02	MATCHING RETIREMENT	6,988	6,839	6,839	5,826	6,674
105.00	LONGEVITY PAY	1,795	2,056	2,056	2,019	2,135
105.01	EDUCATION/MISCELLANEOUS	6,000	6,023	6,023	6,000	6,000
106.00	MEDICAL INSURANCE	22,144	22,522	22,522	15,384	14,904
106.01	LIFE INSURANCE	348	345	345	389	355
106.02	LONG TERM DISABILITY	132	131	131	185	135
107.00	WORKERS' COMPENSATION	3,736	3,618	3,618	3,435	5,886
116.00	SALARIES/WAGES CONTINGENCY	0	1,041	1,041	0	1,070
118.00	ACCRUED COMP TIME	262	0	0	0	0
202.00	FUEL	33,639	35,400	35,400	25,000	26,000
203.00	TOOLS/SMALL EQUIPMENT	39	200	200	308	300
204.00	POSTAGE & FREIGHT	0	0	0	12	0
206.00	EMPLOYEE RELATIONS	389	400	400	425	400
207.00	REPRODUCTION & PRINTING	0	0	0	10	0
208.00	CLOTHING/PERS PROTECTIVE EQUIP	3,220	3,200	3,200	3,200	3,200
210.00	BOTANICAL & AGRICULTURAL	75	0	0	0	0
211.00	CLEANING AND JANITORIAL	756	1,000	1,000	1,000	750
212.00	COMPUTER EQUIPMENT & SUPPLIES	760	0	0	0	1,650
219.00	GARBAGE BAGS	87,705	90,000	90,000	88,403	91,000
221.00	SAFETY/FIRST AID SUPPLIES	160	175	175	175	100
223.00	SMALL APPLIANCES	0	0	0	0	150
250.00	OTHER SUPPLIES	121	200	200	200	200
303.00	VEHICLES/LARGE EQUIPMENT	21,484	17,000	17,000	20,197	20,000
312.00	BUILDINGS/APPLIANCES	251	250	250	263	400
350.00	OTHER MAINTENANCE	368	500	500	500	0

**DEPT 142 - RESIDENTIAL COLLECTION DEPARTMENT**

**\$1,753,049**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
403.00	TELEPHONE	\$ 668	\$ 650	\$ 650	\$ 563	\$ 660
406.70	TRANSFER STATION FEES	196,380	195,000	195,000	195,000	200,000
406.80	TCW-COMMERCIAL COLLECTION	1,010,134	1,015,445	1,015,445	1,014,861	1,015,801
408.10	RENTALS/LEASES-FLEET	3,863	1,000	1,000	1,463	1,250
422.00	CONTRACT LABOR	67,263	67,000	67,000	68,946	70,325
810.00	MACHINERY/EQUIPMENT	0	6,620	6,620	6,620	0
813.00	VEHICLES/LARGE EQUIPMENT	0	0	0	0	165,000
901.00	LIAB/CASUALTY INSURANCE	3,288	3,298	3,298	3,397	3,800
908.00	SEMINARS/MEMBERSHIP/TRAVE	0	200	200	200	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,579,437</b>	<b>\$ 1,591,549</b>	<b>\$ 1,591,549</b>	<b>\$ 1,574,446</b>	<b>\$ 1,753,049</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 100 - NON-DEPT DIRECT**

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
860.11	DEBT SERVICE-INTEREST	\$ 338	\$ 231	\$ 231	\$ 231	\$ 120
860.22	DEBT SERVICE-PRINCIPAL	3,211	3,319	3,319	3,319	3,430
904.00	GROSS REVENUE TAX	58,045	59,209	59,209	58,464	59,150
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 61,594</b>	<b>\$ 62,759</b>	<b>\$ 62,759</b>	<b>\$ 62,014</b>	<b>\$ 62,700</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
			ORIGINAL 2015	AMENDED 2015		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 4,440	\$ 3,100	\$ 3,100	\$ 4,000	\$ 4,000
906.00	INVENTORY ADJUSTMENTS	0	3,300	3,300	0	0
950.00	OTHER SUNDRY	3,613	3,300	3,300	3,700	3,800
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 8,053</b>	<b>\$ 9,700</b>	<b>\$ 9,700</b>	<b>\$ 7,700</b>	<b>\$ 7,800</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 FY16.

### **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 \$115,000 of rental income for the upcoming fiscal year. The estimated cost for FY16 is \$63,350 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 FY16 is \$166,000 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 FY16, 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 was transferred to the City's General Fund.

**FUND 220 - CENTRAL FLEET FUND SUMMARY**

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
RENTAL INCOME	\$ 159,995	\$ 110,800	\$ 110,800	\$ 128,873	\$ 115,000
GAIN/LOSS ON FIXED ASSETS	(30,000)	0	0	0	0
TOTAL REVENUES	129,995	110,800	110,800	128,873	115,000
<b>TOTAL OPERATING RESOURCES</b>	129,995	110,800	110,800	128,873	115,000
<b>EXPENDITURES</b>					
OTHER SUPPLIES	26	250	250	100	100
MAINTENANCE	17,599	14,500	14,500	24,803	20,200
MACHINERY/EQUIPMENT <sup>1</sup>	2,329	0	0	0	5,000
VEHICLES <sup>2</sup>	0	50,000	50,000	44,046	32,200
LIAB/CASUALTY INSURANCE	5,134	5,250	5,250	5,329	5,850
DEPRECIATION	16,198	0	0	0	0
INVENTORY ADJUSTMENTS	255	0	0	0	0
<b>TOTAL USES OF OP RESOURCES</b>	41,541	70,000	70,000	74,278	63,350
<b>NET REVENUES</b>	88,454	40,800	40,800	54,595	51,650
<b>FUND BALANCE</b>	253,354	294,154	294,154	307,949	359,599

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> COMPRESSOR (\$5,000)

<sup>2</sup> MINI-EXCAVATOR (\$25,000) & 48" MOWER (\$7,200)

**FUND 500 - WORKERS' COMPENSATION FUND**

	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>REVENUES</b>					
INTEREST INCOME	\$ 109	\$ 50	\$ 50	\$ 150	\$ 100
WORKERS' COMP RECEIPTS	136,644	140,745	140,745	124,838	222,982
TOTAL REVENUES	136,753	140,795	140,795	124,988	223,082
<b>TOTAL OPERATING RESOURCES</b>	136,753	140,795	140,795	124,988	223,082
<b>EXPENDITURES</b>					
SAFETY PROGRAM	2,216	6,300	6,300	0	0
OTHER SERVICES	1,327	1,500	1,500	1,300	1,500
WORKERS' COMP PREMIUM	71,292	80,000	80,000	100,689	160,000
MEDICAL CLAIMS	394	500	500	510	500
VOLUNTEER BENEFITS	3,414	4,000	4,000	3,008	4,000
TOTAL EXPENDITURES	78,642	92,300	92,300	105,507	166,000
<b>OTHER USES</b>					
TRANSFER-OUT GENERAL FUND	0	190,500	190,500	190,500	0
TRANSFER-OUT ELECTRIC FUND	0	18,700	18,700	18,700	0
TRANSFER-OUT GAS FUND	0	4,600	4,600	4,600	0
TRANSFER-OUT WATER FUND	0	19,800	19,800	19,800	0
TRANSFER-OUT SEWER FUND	0	9,700	9,700	9,700	0
TRANSFER-OUT SANITATION FUND	0	27,600	27,600	27,600	0
TOTAL OTHER USES	0	270,900	270,900	270,900	0
<b>TOTAL USES OF OP RESOURCES</b>	78,642	363,200	363,200	376,407	166,000
<b>NET REVENUES</b>	58,111	(222,405)	(222,405)	(251,419)	57,082
<b>FUND BALANCE</b>	401,229	178,824	178,824	149,810	206,892

\* REVISED ANNUAL ESTIMATE

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

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	ACTUAL 2014	BUDGET		RAE* 2015	BUDGET 2016
		ORIGINAL 2015	AMENDED 2015		
<b>TOTAL OPERATING RESOURCES</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES</b>					
MEDICAL CLAIMS	102	0	0	0	0
TOTAL EXPENDITURES	102	0	0	0	0
<b>OTHER USES</b>					
TRANSFER-IN GENERAL FUND	0	88,234	88,234	87,641	0
TOTAL OTHER USES	0	88,234	88,234	87,641	0
<b>TOTAL USES OF OP RESOURCES</b>	102	88,234	88,234	87,641	0
<b>NET REVENUES</b>	(102)	(88,234)	(88,234)	(87,641)	0
<b>FUND BALANCE</b>	87,640	(594)	(594)	0	0

\* REVISED ANNUAL ESTIMATE

**ORDINANCE NO. O-15-027**

**AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2015 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 \$0.2950 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 2015.

**SECTION II.**

That there be and is hereby levied for the use of the City of Brenham, for the Tax Year 2015, an ad valorem tax of \$0.1781 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 \$0.4731 on each one hundred dollars worth of real, personal, and mixed property of owned and situated within the City Limits of the City of Brenham, Texas.

**SECTION IV.**

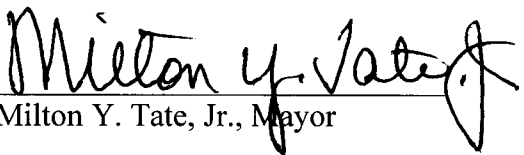
**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**SECTION V.**

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

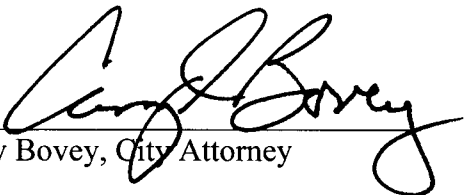
**PASSED AND APPROVED** on its first reading this the 14<sup>th</sup> day of September, 2015.

**PASSED AND ADOPTED** on its second reading this the 17<sup>th</sup> day of September, 2015.

  
Milton Y. Tate, Jr., Mayor

**ATTEST:**

  
Jeana Bellinger, City Secretary

  
Cary Bovey, City Attorney



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**ORDINANCE NO. O-15-026**

**AN ORDINANCE ADOPTING A BUDGET FOR THE CITY OF BRENHAM, TEXAS FOR THE FISCAL YEAR 2015-16; 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, 2015 through September 30, 2016 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, 2015 through September 30, 2016 as shown in the attached Exhibit "A", which is incorporated herein as though copied herein verbatim.

**SECTION II.**

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

**SECTION III.**

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

**PASSED AND APPROVED** on its first reading this the 14<sup>th</sup> day of September, 2015.

**PASSED AND ADOPTED** on its second reading this the 17<sup>th</sup> day of September, 2015.



**ATTEST:**

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

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

*Cary Bover*  
\_\_\_\_\_  
Cary Bover, City Attorney



**ESTIMATE OF TAX RATE AND VALUATION  
FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015**

Estimated Assessed Valuation of Real and Personal Property for 2015 (a)	\$1,188,742,237
General Fund Percentage of Collection	98.0%
Debt Service Fund Percentage of Collection	100.0%
a) New Valuations	\$16,168,737

Proposed Property Taxes on 2015 Values for FY15-16 Budget:

	<u>Tax Rate *</u>	<u>Levy Amount</u>	<u>Estimated Collections</u>
General Fund	0.2950	\$3,506,790	\$3,436,654
Debt Service Fund	<u>0.1781</u>	<u>\$2,117,150</u>	<u>\$2,117,150</u>
Totals	<u>0.4731</u>	<u>\$5,623,940</u>	<u>\$5,553,804</u>

Certified values 7/27/2015                      \*                      1 Cent =                      \$117,392 in Estimated Collections

a) New Valuations	\$47,698	\$46,744
	<u>\$28,797</u>	<u>\$28,797</u>
	\$76,494	\$75,540

**GENERAL FUND TRANSFERS-IN FROM UTILITIES  
MONTHLY SHARED COST ALLOCATION  
FY 2016**

	FY16 ALLOCATION %									TOTAL
	ADMIN	COMM SERV	HR	MAIN ST	ENGR'G	MAINT	FINANCE	PURCH'G	IT	
	DEPT 121	DEPT 100 COMM	DEPT 123	DEPT 125	DEPT 128	DEPT 131	DEPT 133	DEPT 135	DEPT 172	
ELECTRIC	54.11%	54.11%	54.11%	20.64%	0.00%	42.92%	51.66%	45.55%	20.51%	
GAS	8.19%	8.19%	8.19%	3.12%	0.00%	10.95%	6.66%	9.66%	15.00%	
WATER	7.58%	7.58%	7.58%	2.88%	25.00%	10.13%	6.16%	8.94%	13.88%	
SEWER	4.79%	4.79%	4.79%	1.82%	16.00%	6.40%	3.89%	5.65%	8.77%	
SANITATION	7.07%	7.07%	7.07%	2.69%	0.00%	9.45%	5.75%	8.34%	12.94%	
TOTAL	81.73%	81.73%	81.73%	31.16%	41.00%	79.85%	74.13%	78.14%	71.08%	
<b>MONTHLY \$</b>	<b>879,847</b>	<b>164,573</b>	<b>205,153</b>	<b>114,125</b>	<b>197,636</b>	<b>714,846</b>	<b>922,506</b>	<b>265,441</b>	<b>618,655</b>	<b>4,082,782</b>
ELECTRIC	476,045	89,043	110,999	23,559	0	306,834	476,606	120,896	126,874	1,730,857
GAS	72,073	13,481	16,805	3,558	0	78,283	61,440	25,651	92,775	364,065
WATER	66,685	12,473	15,549	3,292	49,409	72,431	56,847	23,734	85,839	386,260
SEWER	42,128	7,880	9,823	2,080	31,622	45,758	35,913	14,994	54,229	244,426
SANITATION	62,175	11,630	14,497	3,069	0	67,532	53,002	22,129	80,034	314,068
TOTAL	719,107	134,507	167,673	35,557	81,031	570,838	683,808	207,404	439,751	3,039,676

**ELECTRIC FUND TRANSFERS-IN FROM OTHER UTILITIES  
MONTHLY SHARED COST ALLOCATION  
FY 2016**

	<b>FY16 ALLOCATION %</b>		<b>TOTAL</b>
	<b>UTILITY CUSTOMER SERVICE</b>	<b>PUBLIC UTILITIES</b>	
	<b>DEPT 132</b>	<b>DEPT 160</b>	
GAS	13.34%	11.86%	
WATER	26.18%	9.69%	
SEWER	14.17%	5.25%	
SANITATION	5.58%	5.72%	
<b>TOTAL</b>	<b>59.27%</b>	<b>32.52%</b>	
<b>MONTHLY \$</b>	<b>496,354</b>	<b>904,408</b>	<b>1,400,762</b>
GAS	66,228	107,260	173,488
WATER	129,929	87,665	217,594
SEWER	70,328	47,452	117,780
SANITATION	27,721	51,694	79,415
<b>TOTAL</b>	<b>294,206</b>	<b>294,072</b>	<b>588,277</b>

**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>
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
2016	662,228,119	376,628,126	369,673,156	1,408,529,401	219,787,164	1,188,742,237	0.47310

(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 Brenham	Washington County	Total Overlapping Governments
	General Fund	Debt Service	Total	Independent School District	College	County	Overlapping Governments			
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
2016	0.29500	0.17810	0.47310	1.13500	0.06010	0.52110	2.18930	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									
	2016 BUDGET	2015 RAE	2014	2013	2012	2011	2010	2009	2008	2007
Taxable assessed valuations	\$ 1,188,742,237	\$ 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
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	0.29500	0.28900	0.35790	0.34200	0.34200	0.34200	0.34200	0.34200	0.32450	0.31650
Debt limit per \$100 valuation	1.35500	1.36100	1.29210	1.30800	1.30800	1.30800	1.30800	1.30800	1.32550	1.33350
Debt limit	16,107,457	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
Total net debt applicable to limit	2,833,961	2,888,448	4,016,140	2,714,493	2,632,301	2,611,307	2,107,581	2,219,350	2,046,971	1,980,831
Legal debt margin	\$ 13,273,496	\$ 12,117,604	\$ 9,945,883	\$ 10,751,106	\$ 10,413,196	\$ 10,153,720	\$ 10,747,141	\$ 10,151,864	\$ 9,615,015	\$ 8,649,255
Total net debt applicable to the limit as a percentage of debt limit	17.59%	19.25%	28.76%	20.16%	20.18%	20.46%	16.40%	17.94%	17.55%	18.63%

**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>
2005	14,484	473,004	32,657	4.6
2006	14,614	495,239	33,888	4.4
2007	14,873	531,516	35,737	3.8
2008	15,049	555,248	36,896	3.8
2009	15,270	591,797	38,756	5.3
2010	15,716	639,780	40,709	5.9
2011	16,045	726,469	45,277	6.0
2012	15,977	794,888	49,752	4.8
2013	16,101	811,426	50,396	4.9
2014	16,232	871,180	53,670	4.0

(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. Data for 2014 is estimated based on prior increases.

(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 2014 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**

2014			2005		
Employer (1)	Employees	Percentage of Total City Employment	Employer	Employees	Percentage of Total City Employment
Brenham State Supported Living Center	1,069	15.27%	Blinn College	900	14.12%
Blue Bell Creameries	874	12.49%	Brenham State Supported Living Center	880	13.81%
Brenham I.S.D.	722	10.31%	Blue Bell Creameries	786	12.33%
Blinn College	488	6.97%	Brenham I. S. D.	719	11.28%
MIC Group	419	5.99%	Wal-Mart Supercenter	380	5.96%
Valmont Industries	419	5.99%	Germania Insurance	324	5.08%
Wal-Mart Supercenter	385	5.50%	Mount Vernon Mills	305	4.79%
City of Brenham	284	4.06%	Trinity Medical Center	285	4.47%
Scott & White Hospital	292	4.17%	City of Brenham	235	3.69%
Germania Insurance	289	4.13%	Sealy Mattress Company	211	3.31%
<b>Total</b>	<b>5,241</b>	<b>74.87%</b>	<b>Total</b>	<b>5,025</b>	<b>78.85%</b>
Employment (2)	7,000		Employment	6,373	

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

(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 2014 is an estimate based on Washington County employment estimates reported by the U.S. Bureau of Labor Statistics for 2013. City employment is an allocation using the proportion of City to County estimated populations.



**THE ELECTRIC SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2015

	FISCAL YEAR		
	2015	2014	(DEC)/INC
<b><u>NUMBER OF CUSTOMERS</u></b>			
Residential	5,664	5,646	18
Commercial	1,009	1,010	(1)
Large Commercial	296	292	4
Industrial	22	21	1
Street Lights	1,275	1,272	3
Security Lights	183	179	4
TOTAL	8,449	8,420	29
<b><u>CONSUMPTION (in KWH)</u></b>			
Residential	77,311,527	78,361,082	(1,049,555)
Commercial	16,148,162	16,475,538	(327,376)
Large Commercial	62,339,574	63,647,041	(1,307,467)
Industrial	112,386,240	128,179,180	(15,792,940)
Street Lights	1,469,064	1,465,225	3,839
Security Lights	306,048	299,040	7,008
TOTAL	269,960,615	288,427,106	(18,466,491)
<b><u>SALES (in dollars)</u></b>			
Residential	\$ 7,884,485	\$ 8,325,945	\$ (441,460)
Commercial	1,676,277	1,778,764	(102,487)
Large Commercial	5,414,602	5,788,208	(373,606)
Industrial	8,687,582	10,410,691	(1,723,109)
Street Lights	98,223	104,046	(5,823)
Security Lights	43,006	42,021	985
TOTAL	\$ 23,804,175	\$ 26,449,675	\$ (2,645,500)
<b><u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u></b>			
Residential	13,650	13,879	(229)
Commercial	16,004	16,312	(308)
Large Commercial	210,607	217,969	(7,362)
Industrial	5,108,465	6,103,770	(995,305)
Street Lights	1,152	1,152	0
Security Lights	1,672	1,671	1
TOTAL	\$ 31,952	\$ 34,255	\$ (2,303)
<b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>			
Residential	\$ 116	\$ 123	\$ (7)
Commercial	138	147	(9)
Large Commercial	1,524	1,652	(128)
Industrial	32,908	41,312	(8,404)
Street Lights	6	7	(1)
Security Lights	20	20	0
<b>AVERAGE PRICE PER KWH PURCHASED</b>			
	0.0611	0.0718	-0.0107
<b>AVERAGE PRICE PER KWH SOLD</b>			
	0.0882	0.0917	-0.0035
<b>% LINE LOSS (GAIN)</b>			
	5.29%	4.74%	0.55%

**THE GAS SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2015

	FISCAL YEAR		
	2015	2014	(DEC)/INC
<b><u>NUMBER OF CUSTOMERS</u></b>			
Residential	3,852	3,815	37
Small Commercial	313	315	(2)
Large Commercial	124	125	(1)
Governmental	71	70	1
Industrial	1	1	0
TOTAL	<u>4,361</u>	<u>4,326</u>	<u>35</u>
<b><u>CONSUMPTION</u></b>			
Residential	119,324	137,391	(18,067)
Small Commercial	27,077	30,292	(3,215)
Large Commercial	148,644	165,196	(16,552)
Governmental	46,253	52,724	(6,471)
Industrial	52,852	88,727	(35,875)
TOTAL	<u>394,150</u>	<u>474,330</u>	<u>(80,180)</u>
<b><u>SALES (in dollars)</u></b>			
Residential	\$ 1,186,117	\$ 1,496,320	\$ (310,203)
Small Commercial	201,897	264,724	(62,827)
Large Commercial	878,697	1,179,110	(300,413)
Governmental	284,028	388,039	(104,011)
Industrial	287,067	573,525	(286,458)
TOTAL	<u>\$ 2,837,806</u>	<u>\$ 3,901,718</u>	<u>\$ (1,063,912)</u>
<b><u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u></b>			
Residential	31	36	(5)
Small Commercial	87	96	(9)
Large Commercial	1,199	1,322	(123)
Governmental	651	753	(102)
Industrial	52,852	88,727	(35,875)
<b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>			
Residential	\$ 26	\$ 33	\$ (7)
Small Commercial	54	70	(16)
Large Commercial	591	786	(195)
Governmental	333	462	(129)
Industrial	23,922	47,794	(23,872)
<b>AVERAGE PRICE PER MCF PURCHASED</b>	3.49	4.65	-1.16
<b>AVERAGE PRICE PER MCF SOLD</b>	7.20	8.23	-1.03
<b>% LINE LOSS (GAIN)</b>	3.27%	1.36%	1.91%

**THE WATER SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2015

	<b>FISCAL YEAR</b>		
	<b>2015</b>	<b>2014</b>	<b>(DEC)/INC</b>
<b><u>NUMBER OF CUSTOMERS</u></b>			
Residential	5,820	5,740	80
Commercial	1,073	1,068	5
Meter on Fire Hydrant	4	8	(4)
Sprinkler	606	582	24
TOTAL	<u>7,503</u>	<u>7,398</u>	<u>105</u>
<b><u>CONSUMPTION (in gallons)</u></b>			
Residential	342,065,200	352,845,500	(10,780,300)
Commercial	263,158,100	284,694,000	(21,535,900)
Meter on Fire Hydrant	976,700	953,100	23,600
Sprinkler	109,915,400	125,052,500	(15,137,100)
TOTAL	<u>716,115,400</u>	<u>763,545,100</u>	<u>(47,429,700)</u>
<b><u>SALES (in dollars)</u></b>			
Residential	\$ 1,906,407	\$ 1,937,089	\$ (30,682)
Commercial	1,139,463	1,219,951	(80,488)
Meter on Fire Hydrant	7,542	7,135	407
Sprinkler	604,551	691,544	(86,993)
TOTAL	<u>\$ 3,657,963</u>	<u>\$ 3,855,719</u>	<u>\$ (197,756)</u>
<b><u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u></b>			
Residential (in gallons)	58,774	61,471	(2,697)
Commercial	245,255	266,567	(21,312)
Meter on Fire Hydrant	244,175	119,138	125,037
Sprinkler	181,379	214,867	(33,488)
<b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>			
Residential	\$ 27	\$ 28	\$ (1)
Commercial	88	95	(7)
Meter on Fire Hydrant	157	74	83
Sprinkler	83	99	(16)
<b>AVERAGE PRICE PER 1000 GALLONS PURCHASED</b>	0.320	0.269	0.051
<b>AVERAGE PRICE PER 1000 GALLONS SOLD</b>	5.108	5.050	0.058
<b>% LINE LOSS (GAIN)</b>	1.89% *	10.33% *	-8.44%

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

**THE WASTEWATER SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2015

	FISCAL YEAR		
	2015	2014	(DEC)/INC
<b><u>NUMBER OF CUSTOMERS</u></b>			
Residential	5,753	5,680	73
Commercial	945	946	(1)
Industria	6	6	0
Oak Hill Acres Flow Meter	1	1	0
TOTAL	6,705	6,633	72
<b><u>SALES (in dollars)</u></b>			
Residential	\$ 1,846,446	\$ 1,814,093	\$ 32,353
Commercial	966,096	1,007,543	(41,447)
Industria	436,289	618,039	(181,750)
Oak Hill Acres Flow Meter	43,002	35,519	7,483
TOTAL	\$ 3,291,833	\$ 3,475,195	\$ (183,362)
<b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>			
Residential	\$ 27	\$ 27	\$ 0
Commercial	85	89	(4)
Industria	6,060	8,584	(2,524)
Oak Hill Acres Flow Meter	3,584	2,960	624

**THE SANITATION SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2015

	FISCAL YEAR		
	2015	2014	(DEC)/INC
<b><u>NUMBER OF CUSTOMERS</u></b>			
Residential	5,395	5,325	70
Residential - Rural	6	6	0
Commercial	545	542	3
Dumpster	0	0	0
TOTAL	5,946	5,873	73
<b><u>SALES (in dollars)</u></b>			
Residential	\$ 903,345	\$ 892,430	\$ 10,915
Residential - Rural	1,334	1,485	(151)
Commercial	947,616	946,009	1,607
Dumpster	0	0	0
TOTAL	\$ 1,852,295	\$ 1,839,924	\$ 12,371
<b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>			
Residential	\$ 14	\$ 14	\$ 0
Residential - Rural	19	21	(2)
Commercial	145	145	0



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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.

**FUND BALANCE POLICY**

1. See the City of Brenham's adopted written fund balance policy.

**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.



## **FINANCIAL POLICIES**

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### **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.
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.**

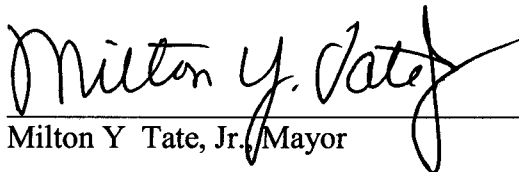
WHEREAS, under and in accordance with the Purchasing Laws of the State of Texas relating to cities and towns, the City of Brenham has the option to elect that Chapter 252 of the Texas Local Government Code supercedes all provisions to the contrary in the City Charter;

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

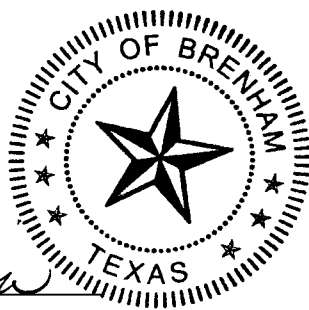
**WHEREAS**, Section 2-3 of the City of Brenham Code of Ordinances further states that the City Manager's duties may include duties prescribed from time to time by the City Council; and

**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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## FUND BALANCE POLICY FOR GOVERNMENTAL FUNDS

### I. PURPOSE

The following policy has been adopted by the City of Brenham in order to address the implications of Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the City and jeopardize the continuation of necessary public services. This policy will ensure that the City maintains adequate fund balances and reserves in order to:

- a) Provide sufficient cash flow for daily financial needs,
- b) Secure and maintain investment grade bond ratings,
- c) Offset significant economic downturns or revenue shortfalls, and
- d) Provide funds for unforeseen expenditures related to emergencies.

### II. DEFINITIONS

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each governmental fund.

GASB Statement No. 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:

1. **Nonspendable Fund Balance** – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reason, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.
2. **Restricted Fund Balance** – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

3. **Committed Fund Balance** – Amounts that can only be used for a specific purpose because they are constrained by limitation that the government imposes upon itself through formal action by the City Council, the government’s highest level of decision making authority. Formal action consists of either Council resolution or the approval of a council meeting agenda item. These restraints remain binding unless removed by formal action of City Council.
4. **Assigned Fund Balance** – Amounts that are constrained by the City’s intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the City Council, committees, or officials to whom the City Council has delegated authority.
5. **Unassigned Fund Balance** – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which an amount had been restricted, committed or assigned.

### **III. PRIORITIZATION OF FUND BALANCE USE**

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the City to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the City that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

### **IV. MINIMUM UNRESTRICTED GENERAL FUND BALANCE**

The City will maintain a minimum unrestricted fund balance (total fund balance less nonspendable and restricted fund balance) in its General Fund that is sufficient to provide financial resources for the City in the event of an emergency or the loss of a major revenue source. Therefore, the City has set the minimum unrestricted fund balance for the General Fund at an amount equal to three months (90 days) of General Fund operating expenditures. The City also strives to maintain an additional reserve amount equivalent to five (5) days of General Fund operating expenditures for unanticipated renovations and repairs (R&R). The minimum unrestricted fund balance is to protect against cash flow shortfalls related to unforeseen revenue fluctuations, unanticipated expenditures and similar circumstances.

### **V. USE AND REPLENISHMENT OF UNRESTRICTED GENERAL FUND BALANCE**

The City should strive to minimize the use of General Fund unrestricted fund balance, except in very specific circumstances. At City Council’s discretion, unrestricted fund balance may be used for emergencies, unanticipated economic downturns, and one-time opportunities. If feasible, minimum fund balances shall be restored in the following year (or as soon as economic conditions allow) utilizing year-end surpluses and non-recurring revenues.

## **FUND BALANCE POLICY**

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### **VI. FUND BALANCE POLICY**

The City of Brenham's Fund Balance Policy shall be adopted by resolution of the City Council. The City of Brenham's Fund Balance 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-15-025

October 1, 2015

**RESOLUTION NO. R-15-025**

**A RESOLUTION ADOPTING A FUND BALANCE POLICY FOR GOVERNMENTAL FUNDS FOR THE CITY OF BRENHAM**

**WHEREAS**, the Governmental Accounting Standards Board (GASB) issued "Statement No. 54 Fund Balance Reporting and Governmental Fund Types" which establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types; and

**WHEREAS**, the fund balance policy dated October 1, 2015 complies with the provision of the Standard; and

**WHEREAS**, the governing body desires to adopt a fund balance policy for the City of Brenham; and

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

**Section 1:** The City of Brenham Fund Balance Policy for Governmental Funds attached hereto as "Exhibit A" is hereby adopted as the fund balance policy of the City of Brenham effective October 1, 2015.

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

**APPROVED** on this 1<sup>st</sup> day of October, 2015.



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

**ATTEST:**

Jeanne Bellinger  
Jeanne Bellinger, TRMC  
City Secretary





## 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 shall attend eight hours of training. 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
City Council Resolution # R-15-024	October 1, 2015

**RESOLUTION NO. R-15-024**

**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 1, 2015 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 1, 2015.

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

**APPROVED** on this 1st day of October, 2015.



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

**ATTEST:**

*Jana Bellinger*  
Jana 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
COLA	Cost of Living Adjustment
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
HOT	Hotel Occupancy Tax
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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