



2016

17

# 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 FY2016-17 proposed budget for the City of Brenham will raise more revenue from total property taxes than last year’s budget by an amount of \$469,887, which is an 8.50 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 \$55,752.**

**At the September 12, 2016 and September 15, 2016 City Council meetings, a record vote will be taken of each member of City Council on the proposed FY16-17 budget.**

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

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

<b>TAX RATES</b>	<b>FY15-16</b>	<b>FY16-17</b>
Property Tax Rate	0.4731	0.5070
Effective Tax Rate	0.4632	0.4710
Effective M&O Rate	0.3142	0.3381
Rollback Tax Rate	0.4766	0.5132
Debt Tax Rate	0.1781	0.1920
Amount of Municipal Debt Obligation:	\$2,117,150	\$2,300,256



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Brenham**

**Texas**

For the Fiscal Year Beginning

**October 1, 2015**

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, 2015. 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, 2016 – September 30, 2017**

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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  
Ryan Rapelye ..... 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  
Lori Lakatos ..... 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.

October 1, 2016

Honorable Mayor and City Council

RE: Fiscal Year 2016-2017 Budget Message

We are pleased to submit the City of Brenham Fiscal Year 2016-2017 (FY17) Budget for your consideration. This budget message provides a narrative concerning economic factors and recommended budget priorities as they impact the budget process. The FY17 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 May.

#### **PRIMARY REVENUE SOURCES FOR THE GENERAL FUND**

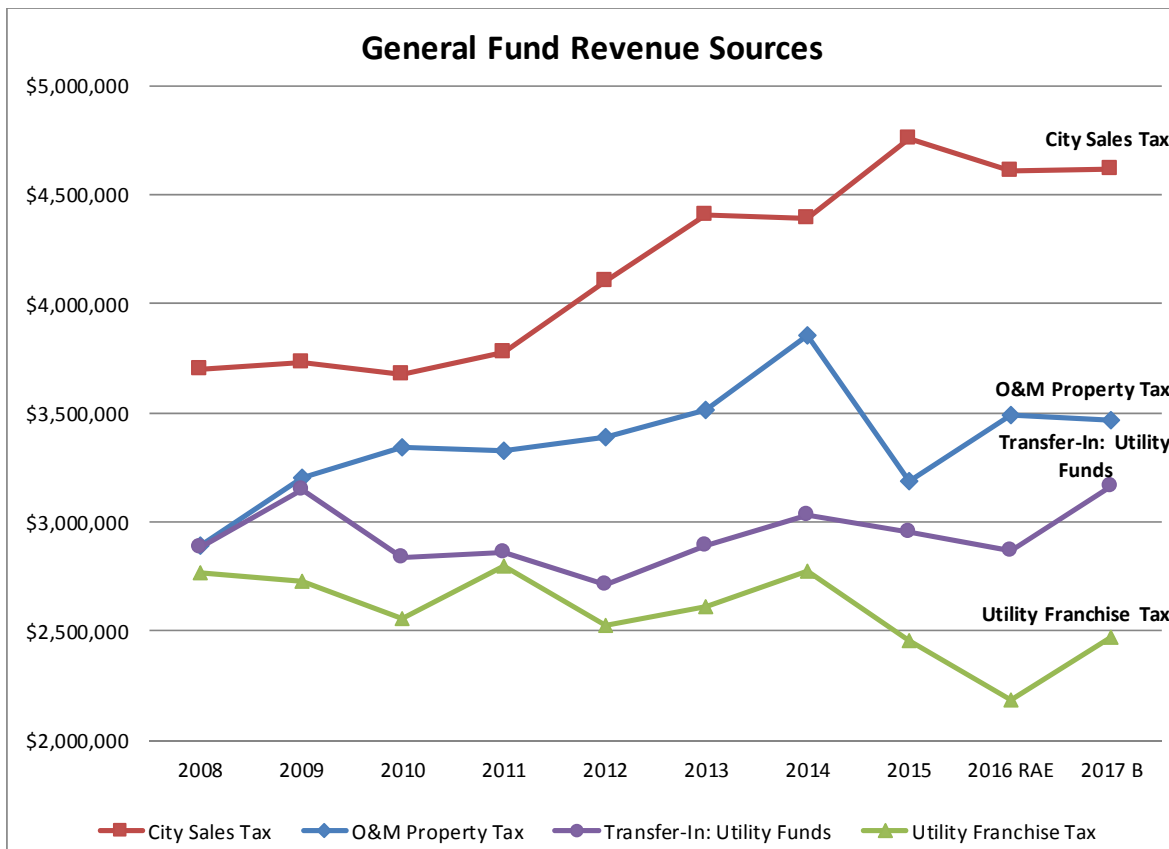
We are projecting FY17 General Fund revenues to be only slightly higher than FY16 by about \$200,000 or 1.5%, with additional property taxes, city sales tax and court fees and fines accounting for the majority of the increase. Sales tax revenues are expected to be slightly higher while utility franchise taxes are expected to be flat compared to FY16. The primary revenue drivers in the General Fund for the FY17 Budget include:

- **Stabilized sales tax** – In FY16, sales tax was budgeted at 1% growth over the prior fiscal year budget due to an economic downturn in our local economy. Although sales tax collections have been on target with budget, we are projecting a 2% increase over the FY16 budget. We believe this modest growth will allow us to maintain our conservative approach while being optimistic in our forecast.
- **Modest growth in property valuations** – Based on final certified valuations from the appraisal district, less than 1% growth is projected in property valuations. Projected taxable property valuations have increased to \$1,198,049,873 which is \$9,307,636 above last year's certified values of \$1,188,742,237.
- **Utility franchise tax** – Beginning in FY17, the calculation for utility franchise taxes paid to the General Fund from the Electric Fund will be based on a percentage of utility system distribution revenues. This methodology will level-out the franchise tax paid to the General Fund regardless of market spikes or declines in source costs but will fluctuate with consumption. The remaining utility franchise taxes paid by the Gas, Water, Wastewater, and Sanitation Funds are calculated at 7% of actual utility fund revenues. For FY17, the overall utility franchise tax revenue paid to the General Fund is projected to remain at FY16 levels.

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

- Transfer-In Utility Funds – For FY17, \$3,162,889 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, 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 increased in FY17.

The following chart shows the four major revenue sources for the General Fund for the past 10 years including the FY17 budget.



**GENERAL FUND BUDGET PRIORITIES**

**1. Add three additional firefighters in FY17 with property tax impact**

At the April 21, 2016 meeting, the City Council reviewed a report from an outside consultant showing a proposed fire station location plan for the City of Brenham along with an evaluation of required apparatus and staffing at the existing and proposed fire stations. As it related to the staffing, the report noted that the Brenham Fire Department is severely deficient in staffing resources based on ISO (Insurance Service Office) and NFPA (National Fire Protection Association) industry standards.

## GENERAL FUND BUDGET PRIORITIES (continued)

A key topic at the May 2016 Council Budget Retreat was the need for additional Fire Department staffing. For some time, the Fire Chief has referenced the continual decline in the volunteer base, which has led to the shortage of manpower responding to emergency calls. Over the past few years, there have been times when the number of responders has been too few to allow more than the basic operational tasks to be safely performed (for instance 2/in-2/out). Many times the on-scene staff includes only the paid staff members on the fire apparatus (anywhere from 1 to 3), plus one or two chief officers and less than a handful of volunteer members. It is not uncommon to find the same few individuals responding to most of the calls.

The consultant's report recommended adding three additional firefighters in order that one additional firefighter would be on-duty 24/7 in a phased approach to adding manpower. Council chose to implement this first phase, with a General Fund budget impact of \$185,000. ***This priority was met with a \$0.02 increase in the O&M tax rate.*** Adding one person per shift will improve fire fighter safety.

### 2. Restore funding for street reconstruction program of \$900,000 (\$225,000 over four fiscal years)

The Streets Department maintains over 85 miles of streets, sidewalks, drainage ways, and ROWs. For many years, City Council has identified street maintenance and reconstruction as a priority for our City. The following information is provided to show historical additional street funding.

- FY09-10 – budgeted \$242,245 for Phase 1 for hot mix overlay of approximately 16,000 linear feet of streets;
- FY10-11 – budgeted \$205,844 for Phase 2 of street overlay project;
- FY11-12 – issued \$1.2 million in seven (7) year Limited Tax Notes for a street maintenance project which included roughly 30,000 linear feet. Project performed by outside contractor and included asphalt overlay of many of our major collector streets;
- FY14-15 – allocated \$900,000 (\$225,000 over four fiscal years) of the proceeds from the Chappell Hill land sale to an in-house street reconstruction program. The \$225,000 per year was intended to augment street capital funding of \$135,000 in the base budget. Also approved the lease purchase of the asphalt zipper;
- FY15-16 – in-house street program suspended; due to economic downturn in our local economy Council deferred the issuance of debt to complete the animal shelter and library, and instead approved the reallocation of \$900,000 for completion of these capital projects.

When the construction contracts were awarded in April 2015, for the new animal shelter and renovation/expansion of the library, the estimated shortfall on these two projects was around \$1.2 million. Simultaneously, Council approved Reimbursement Resolution No. R-15-011 for the intent to reimburse certain costs related to the construction of these projects. The Resolution contains a timeline for action of no later than 18 months after the expenditures are paid or when the item is placed in service.

Council agreed to issue certificates of obligation pursuant to the Reimbursement Resolution, and restore funding for the in-house street reconstruction program. ***This priority was met with a \$0.0139 increase in the I&S tax rate.***

**GENERAL FUND BUDGET PRIORITIES (continued)**

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

The Equipment Fund FY17 budget provides \$649,528 in vehicle/equipment replacements requested by our General Fund operating departments. Resources for these expenditures are being allocated from a portion of the FY16 ABNR (Above Budget Net Revenues). The FY16 ABNR is mainly available due to lower personnel costs and the \$225,000 contingency set aside to protect against a drop in revenues. The following capital items are recommended for funding in the Equipment Fund.

<b>2017 FUNDED CAPITAL</b>			
151	POLICE	4 POLICE UNITS & 2 ADMIN VEHICLES	\$ 240,000
144	PARKS	10' ROTARY MOWER - REPLACE UNIT #52	63,000
144	PARKS	8' REEL MOWER - REPLACE UNIT #325	57,000
144	PARKS	6' ROTARY MOWER - REPLACE UNIT #241	33,000
144	PARKS	PICKUP TRUCK - REPLACE UNIT #193	25,000
122	DEVELOPMENT SERVICES	PERMITS & INSPECTIONS FILING SOFTWARE	57,728
152	FIRE	REPLACE 1 TON CREW CAB 4X4 TRUCK	55,300
131	MAINTENANCE	REPLACE CITY HALL HVAC - PHASE IV	46,000
172	IT	REPLACE IT VAN	27,000
172	IT	SERVER BACKUP SYSTEM - PHASE II	13,000
141	STREETS	THERMO-PAINT STRIPER	17,500
146	LIBRARY	MICROFILM READER	15,000
<b>TOTAL FUNDED CAPITAL</b>			<b><u>\$ 649,528</u></b>

The Capital Budget, which is shown in Appendix A, summarizes the total capital and non-capital expenditures for all departments in the FY17 Budget. Over \$2.3 million is being allocated from the General Fund, Utility Funds, BCDC, HOT Funds, Equipment Fund, Central Fleet Fund and Court Technology/Security Fund.

**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 included in Appendix B of the transmittal letter.

The FY17 budget has a projected General Fund reserve amount of \$3,883,618 or 106.55 days. To comply with our 90 day reserve policy we would set aside \$3,280,459, and to provide for 5 days of Renovation & Replacements, we would set aside \$182,248. After these designations, the City will have \$420,911 or 1.55 days of undesignated General Fund reserves.

## GENERAL GOVERNMENT TAX RATE

When Council approved adding three additional firefighters and issuing certificates of obligation for the Reimbursement Resolution, both of those actions required a tax increase on both the O&M (General Fund operations) side and the I&S (debt service) side. The library furniture capital lease will also slightly affect the I&S tax rate. For comparison and discussion purposes, the following table is provided to show the City of Brenham's property tax rate for the last 10 years.



In looking at the property tax rates, notable changes are detailed below:

- In FY08, the combined tax rate was \$0.5063;
- The rate remained at \$0.5042 from FY09 through FY11;
- In FY12, the I&S tax rate increased by \$0.039 for the City's portion of the HWY 290 debt (\$0.0250) and for the street overlay project (\$0.188) both of which were partially offset by a reduction due to maturing capital leases;
- FY13, tax rate remained at \$0.5432
- In FY14, we increased the O&M tax rate by \$0.0159 for a deputy fire marshal and two police officers; and Council approved the issuance of debt for the purchase of a pumper truck and a rescue truck for an I&S tax rate increase of \$0.0041; total combined tax rate increase of \$0.02.

## GENERAL GOVERNMENT TAX RATE (continued)

- In FY15, the combined tax rate was decreased by \$0.072 due to the transfer of the Emergency Communications function to Washington County (\$0.069) and the I&S tax rate decreased slightly due to lower debt service payments (\$0.003).
- FY16 combined tax rate was reduced by \$0.0181 due to refunding of HWY 290 debt (\$0.0241) combined with a shift of \$0.006 to O&M to provide resources for possible revenue decline;
- When Council raised the combined tax rate for firefighters and new debt, the FY17 tax rate of \$0.5070 is near the FY08 tax rate of \$0.5063 and roughly \$0.06 below the FY14 tax rate.

## PERSONNEL BUDGET PRIORITIES

### 1. Increase funding for Texas Municipal Retirement System (TMRS) to reduce unfunded liability

TMRS administers a retirement program for 866 Texas cities that is funded by contributions from member cities, employees, and investment earnings on the deposits. In June of each year, TMRS gives each participating city a letter showing the municipal contribution rate based on the individual city's plan provisions. Two City plan provisions that have a significant financial impact are described in detail below.

- Updated Service Credits (USC) is a special feature that is designed to help employee's benefits maintain their value. Generally, USC protects the retirement benefits by including increases in an employee's salary and assuming those increases have been in effect throughout the employee's career. USC calculation directly impacts current employees
- Annuity Increases (COLA) – after an employee retires, a city may choose to grant retirees an increase to protect their benefit from the effects of inflation. Under this option, retirement benefit payments may be increased by 30%, 50% or 70% of the Consumer Price Index (CPI). COLA calculation directly impacts retirees and current employees

Our City adopts these benefit increases each year in November when the Council approves the Ordinance to adopt the TMRS rate. This practice of approving a benefit increase each year is known as "ad hoc". The City has adopted ad hoc USC and COLA increases consistently since 1996.

#### Recent Legislative Changes

In June 2012, the Governmental Accounting Standards Board (GASB) issued *Statement No. 68 Accounting and Financial Reporting for Pensions: An Amendment to GASB Statement No. 27* which made major changes to the pension accounting and reporting standards. This statement was effective for the City of Brenham in FY15.

Under these new GASB standards, consistent patterns of ad hoc USC and COLA adoptions must be reflected in calculating the disclosed pension liability as if they are "substantively automatic" or annually repeating. TMRS' consulting actuary has determined that an ad hoc benefit adoption is to be valued as annually repeating in calculating the reported pension liability if:

- It has been granted in one of the most recent two years; AND
- It has been granted in two of the most recent five years.

**PERSONNEL BUDGET PRIORITIES (continued)**

With the implementation of GASB 68, the City’s unfunded pension liability that was reported in the FY15 CAFR was \$9.6 million, or simply stated our TMRS plan is funded at 79.70%. The TMRS’ funded ratio was 85.8% as of 12/31/2014.

Comparison of City of Brenham to other TMRS cities

In looking at our City compared to other TMRS cities, we are one of 17 cities that adopt benefit increases ad hoc. The other 849 adopt the TMRS benefit increases on an annually repeating basis. This practice of adopting them ad hoc is not a “best business practice”. We should be advance funding the promised benefits to City employees during their working years which is also known as “generational equity”.

TMRS Plan Rate Change Study

In working with TMRS, we asked for a Plan Rate Change Study to show us the rate calculation if we wanted to transition to annually repeating for USC and COLA. See the chart below for rates.

**TMRS Plan Rate Change Study Grid**

	<b>June 2015</b>	With Ad Hoc	<b>June 2016</b>	With Ad Hoc	Proposed	Using GASB 68
Plan Provisions	<b>Rate Letter</b>	Increases FY16	<b>Rate Letter</b>	Increases FY17	FY17 Budget	Assumptions
USC	None	Ad hoc	None	Ad hoc	Repeating	Repeating
COLA	None	Ad hoc	None	Ad hoc	Ad hoc	Repeating
<b>Contribution Rates</b>						
Normal Rate	3.24%	3.24%	3.72%	3.72%	5.21%	6.74%
Prior Service Rate	2.63%	2.83%	3.33%	3.70%	4.41%	8.37%
Total Rate	5.87%	6.07%	7.05%	7.42%	9.62%	15.11%
Fiscal Year Budget Rate		6.07%			9.62%	

If we stay consistent (since 1996) our TMRS rate for ad hoc USC and ad hoc COLA increases would have been 7.42% as compared to 6.07% or a 22.2% increase. The FY17 budget includes the TMRS rate at 9.62% which assumes that we adopt the USC on an annually repeating basis and continue the COLA on an ad hoc basis. This change will increase our TMRS contribution from 7.42% to 9.62% or 29.6%.

The budget impact is an additional \$226,372 for the General Fund and \$89,613 for the utility funds. To mitigate the impact of this budget assumption, we are transferring \$200,000 from surplus reserves in the Workers’ Compensation Fund to the General Fund (\$140,000) and the utility funds (\$60,000).

While this increase in the TMRS rate is a good first step, the Audit Committee will continue to meet with TMRS to review the City’s unfunded pension liability with a goal of developing a multi-year plan to address this budget priority.



## PERSONNEL BUDGET PRIORITIES (continued)

### 2. 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 is critical for a balanced approach to budgeting. As we have mentioned, the FY16 budget was prepared using a conservative approach due to the downturn in our local economy. Fortunately our revenues trends are positive which has a positive impact on personnel decisions. The FY17 budget was prepared with no reduction-in-force (RIF) actions, and most frozen positions (retain FTE position but no salary dollars were budgeted) were reinstated. The following detailed information is provided.

#### RIF Actions

- No positions were reduced

#### FY16 Frozen Positions which were not reinstated in FY17 budget

- Maintenance Worker position in Street Department – added 1,000 part time hours to Street Department budget

#### FY16 Frozen Positions which were reinstated in FY17 budget

- Equipment Operator in Street Department
- Assistant Superintendent in Parks Department
- Maintenance Worker position in Wastewater Construction

### 3. Evaluate new personnel requests for the FY17 budget

At the Council Retreat in May, we discussed several new positions which were included in the five year capital plans. In determining the impact to the FY17 budget, we met with division directors to fully evaluate each position for possible funding. In most cases, we have increased the part time hours for the FY17 budget to provide resources in these areas without adding additional fulltime FTEs. Information for each personnel request is shown below.

- Administrative Assistant, Community Services – requested due to Main Street revitalization and economic restructuring in the downtown district; expanded community programming for our citizens; and resources for boards and committees. Added part time hours in Main Street and Community Programs budgets and the need for a full time position will be evaluated during FY17.
- Animal Control Officer (ACO) – original staffing request was for an Adoption Coordinator. Requested a higher level position to be trained as animal control officer which would share in the rotation of “on call duty”. The on call ACO also has the responsibility of cleaning the shelter on the weekends. Added part time hours for weekend staff to clean shelter and hours for a co-op student from BISD for resources during the week. With the excitement of opening the new animal shelter later this summer, we anticipate volunteer participation to be high. The need for additional animal control staffing and an adoption coordinator will be evaluated during FY17.

## PERSONNEL BUDGET PRIORITIES (continued)

- Media & Marketing Coordinator – this position will provide resources for emergency management communications, maintain a dedicated host page for the City, and coordinate social media to provide a uniform message to the citizens and public. We currently have an individual who is budgeted 50% in Administration (as website coordinator) and 50% in Aquatics (as aquatic safety coordinator). The FY 17 budget includes combining both half time roles into a full time position in the Community Services budget and backfill the aquatics position with a head lifeguard.
- IT Network Specialist – this position was deferred pending a review of department resources after the migration of the emergency communications IT functions to Washington County.
- Transfer Station Driver – this position was added due to an increase in the amount of tonnage that has been received over the last few years for this business unit. The Transfer Station has two full time drivers, and over a two year period, has received 2,125 additional tons. This amounts to 105 additional loads for two drivers which can be shifted to the third full time driver.

### 4. 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 bi-annually (every other year). If eligible, General Government employees receive a 2.5% increase and Public Safety employees receive 3%. The FY17 budget maintains the compensation plan policies and includes step increases in the General Fund totaling \$74,684 and in Utility Funds totaling \$18,044. Not all employees receive a step increase in FY17. Those on the higher steps (8-14) are only eligible every other year. We have 60 of the roughly 207 full-time employees (29%) who are not eligible for a step increase in the FY17 budget.

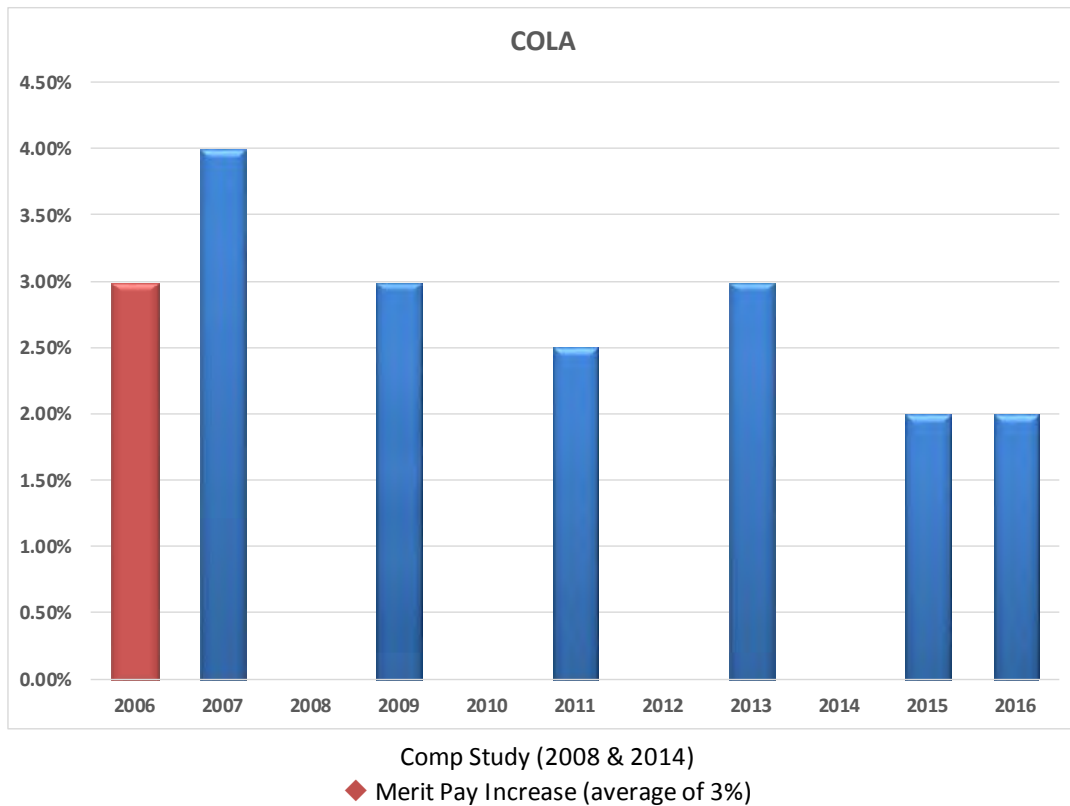
### 5. Cost of Living Adjustment (COLA) for all City employees –Funded 2% Mid-Year

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 \$64,654 and \$30,345 for the combined utility funds.

The graph on the following page shows the history of COLAs and compensation study implementations for the City of Brenham in the previous 11 years.

- In FY06, the Council approved a merit pay increase (average of 3%)
- In FY07, FY09, FY11, FY13, FY15 & FY16, COLAs of various percentages were approved;
- Compensation study implementations occurred in FY08 & FY14;
- In FY10 and FY12, no COLA was approved in budget.

## PERSONNEL BUDGET PRIORITIES (continued)



### 6. Identify changes to fully funded group medical plan to mitigate any 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 fourth calendar year of participation. We made several plan changes in both 2016 and 2017 which helped to reduce the City's cost. The FY17 overall estimated health insurance cost for the City is budgeted to remain relatively flat at \$2.27 million compared to \$2.28 million in FY16.

For 2017, Council approved several additional plan changes which enabled the City to avert a 4% increase.

- Prescription drug copays increased by \$5 for each prescription;
- Office visit copay increased from \$25 to \$35 for each visit;
- Out of pocket increased from \$2,500 to \$3,500 for an individual and from \$5,000 to \$7,000 for employee and dependents;

With medical plan changes for two consecutive years which lowered the City's overall costs, we did not change the employee contribution for dependent coverage which is at a fixed level of 30%.

## **PERSONNEL BUDGET PRIORITIES (continued)**

### **7. 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 FY17 budget for six retirees, none with spousal coverage.

## **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. BCDC Aquatics Center Subsidy Eliminated**

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 four 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 FY17, the BCDC subsidy of the Aquatic Center has been reduced by \$200,000 to \$0. This phase-out has provided additional resources for the BCDC to fund City Parks and Recreation capital projects as noted in the next section.

### **2. BCDC Approved Funding for General Fund Operating Departments in FY17**

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 \$532,050 in FY17 for projects detailed on the following page:

## BCDC BUDGET ITEMS (continued)

### BCDC APPROVED FUNDING FOR GENERAL FUND DEPARTMENTS

Parks	Fireman's Park Restroom Upgrades	\$ 250,000
Parks	Hohlt Park Canopies	44,000
Parks	Basketball Court Resurfacing (4 courts)	40,000
Parks	Fireman's Park Scoreboard Replacement (55% of total cost)	35,000
Parks	Henderson & Jackson Street Parks Signage Upgrades	21,000
Parks	Fireman's Park Parking Lot Reconstruction (Greenwade/Kitchen)	15,000
Parks	Picnic Tables for Jackson Street Park Pavilions	13,050
Parks	Trash Receptacles (Phase III of V)	10,000
Aquatics	Aquatic Center-Powder Coat/Epoxy Fence (Phase 3 of 3)	35,000
Aquatics	Aquatic Center Interior Improvements (Phase II)	30,000
Aquatics	Aquatic Center Interior Pump Enclosure Fence Replacement	10,000
Main Street	Design of Douglas St. Linear Park (Phase I)	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>\$ 532,050</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 FY17 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 summary page for detail information). The BCDC and Parks Advisory Boards have formed a joint committee to undertake a phased master plan for the 107 acre tract.

### 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 (EDF) of Brenham.

In FY16, the City's economic development contract was updated to create the Greater Brenham Alliance (Alliance). The EDF is to continue industrial recruitment and retention and the City is to take the lead in pursuing retail and downtown economic development. The EDF budget was approved by the Alliance before it was presented to BCDC for approval.

**BCDC BUDGET ITEMS (continued)**

Compared to the FY16 budget of \$175,158, the budget for EDF operations for FY17 is \$201,680 or \$30,389 higher. Over half of the increase is attributable to personnel costs due to overlap in the project manager position which will be vacant in the spring of 2017. The replacement project manager will be hired and assume their duties 60-90 days before the incumbent leaves the EDF. The remaining increase is due to new marketing initiatives. Even though the City has taken the lead on retail recruitment for Washington County, no BCDC funds have been allocated for this purpose. We have included \$15,000 in the city manager’s budget for travel. Existing city personnel will lead the retail efforts for the City.

**COMMUNITY SERVICES FUNDING**

The FY17 Community Services funding allocations are shown below and increased from \$164,573 in FY16 to \$175,000. The decision to fund utility costs for the Washington County Healthy Living Center, contingent upon a match from Washington County, will need to be discussed by Council at the workshop.

**COMMUNITY SERVICES BUDGET  
APPROVED FUNDING REQUESTS FOR FY2016-17**

	<u>FY2015-16</u>	<u>FY2016-17</u>
Boys & Girls Club of Washington County	\$ 30,900	\$ 36,750
Faith Mission - Program	16,480	22,400
Faith Mission - Sanitation	10,000	10,000
Freedom Hill - Sanitation	5,000	5,000
Freedom Hill - Program (Teen Challenge)	7,416	-
Hospice Brazos Valley	10,300	10,300
Jobs Partnership of Washington County	750	750
Mission Brenham	927	1,000
Washington County Health Living Association	41,200	47,200
<b>Total Funding Requests</b>	<b><u>\$ 122,973</u></b>	<b><u>\$ 133,400</u></b>

***Funding Provided Under Contractual Agreement***

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	9,000	9,000
Heritage Museum - Insurance	1,800	1,800
<b>Total Contractual Agreements</b>	<b><u>\$ 41,600</u></b>	<b><u>\$ 41,600</u></b>
<b>GRAND TOTAL</b>	<b><u><u>\$ 164,573</u></u></b>	<b><u><u>\$ 175,000</u></u></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 Board provides recommendations for the allocation of projected revenues for programs and organizations, except for City departments. The FY17 funding allocations made by the HOT Board are not included in the budget transmittal letter, but are included on a separate page in the HOT budget section of the notebooks.

During FY16, we have experienced a downturn in our HOT collections due to several external factors. We no longer benefit from the Texas A&M University overflow during football season and college graduations because four new properties have been built in College Station to handle this capacity. With the downturn in the oil and gas industry, workers and contractors are not staying in our hotels. And lastly, the recent slowdown in local manufacturing companies has forced them to reduce travel to Brenham by regional executives.

When developing the FY17 budget we took a conservative approach. With seven months of FY16 data, actual HOT collections were behind budget by \$9,576 (almost 3%) and behind FY15 actuals by \$48,034 (12.5%). FY17 City HOT revenues are budgeted at \$575,000. County revenues are expected to remain at the FY16 level of \$95,000.

In 2015, the Tourism & Promotions Council Sub-Committee was appointed to provide further oversight for City HOT funds and for the City's fund balance reserves. This sub-committee is also evaluating the request for the City to assume ownership and operation of the Simon Conference Center, working through details of the possible transfer. In FY16, the Council agreed that HOT fund requests from City departments should be allocated by this Council sub-committee rather than the HOT Board.

In order to provide resources for 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, we have set aside \$175,000 out of the projected FY17 revenues of \$575,000. For FY17, the City departmental budget requests are listed below:

### CITY HOTEL OCCUPANCY TAX FUNDING REQUESTS

Parks	City Parks Operational Support for Sports Tourism	\$ 60,000
Parks	Marketing & Promotion of City Parks as Sports Tourism Destination	1,800
Comm Programs & Marketing	Hot Nights Cool Tunes Concert Series	3,400
Comm Programs & Marketing	Downtown Christmas Stroll	2,800
Main Street	Uptown Wine Swirl Event	2,500
Main Street	Texas Brew Step Event	2,500
Simon Conference Center	Operating Costs	92,000
City Contingency		<u>10,000</u>
<b>Total HOT Funding Requests</b>		<b><u>\$ 175,000</u></b>

## **HOTEL OCCUPANCY TAX FUNDING (continued)**

We set aside \$92,000 for the Simon Conference Center operations budget which is not detailed in the transmittal letter, but is noted in the new Conference Center Fund budget. Also, we are allocating \$27,500 from HOT Fund reserves (estimated at \$280,000) for the redesign of the Main Street website to market and promote Downtown as a destination.

## **UTILITY BUDGET PRIORITIES**

- 1. Maintain the competitiveness of electric rates and insure rates generate revenues sufficient to cover the cost of service program which includes ongoing O&M expenditures, debt service, General Fund support, capital equipment turnover, and infrastructure enhancements and replacements that improve system reliability.**

System reliability is dependent upon continuous replacement of aging critical components and adding automation technology to minimize electric service downtime. The copper replacement project, discussed in the May pre-budget retreat, is an example of the replacement of aging infrastructure. We are replacing old copper conductor with ACSR conductor which has a much higher reliability rating. The project includes replacement of poles, transformers, and insulators as needed along those copper lines. We are also enhancing system reliability thru the continuing additions of automated equipment such as reclosers and sectionalizers.

The copper replacement project is being debt funded instead of revenue funded to achieve generational equity, meaning the benefit of this system enhancement will be enjoyed by future generations. However, the other factor influencing finance decisions is lower net funding resources before capital requirements.

Expenses are growing faster than revenues. Revenues have suffered industrial load loss from Bluebell which has decreased the operating margin for capital spending. At the same time, O&M costs and General Fund transfers are increasing. An electric rate increase will be necessary to boost revenues to cover distribution system expenses. The last residential and commercial rate increase was 2003. Fortunately, City of Brenham electric rates are very competitive and would remain so even with a rate hike.

- 2. Keep the gas system safe and reliable and promote natural gas as a cheap, safe, and clean alternative to electricity.**

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. The budget includes funds for line extensions to potential new subdivisions and retail development. Also included in the budget is the continuation of the key valve installation program. This initiative installs cut off valves in strategic locations to increase safety and reliability.



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

The gas fund will see an increase in revenues from the addition of the Valmont galvanizing facility. We have conservatively estimated the volume increase to be around 120,000 MCF per year. This is an overall system volume increase of about 25 to 30%.

There still has been no agreement with our new gas supplier on a contract. The budget includes \$100,000 for legal expenses in the event we need to go to the railroad commission for a rate case. We will continue negotiations but will prepare a plan if that fails. City Council has already approved an agreement with legal counsel to represent the City if necessary.

Our gas system has received a 100 score during the TML annual safety audit for several years. We will continue programs and training to keep this score high.

### **3. Improve water treatment controls and replace aging infrastructure to increase system reliability and reduce water loss.**

We want to maintain a high water quality standard while minimizing the amount of chemicals in the water necessary for disinfection, water clarity, taste and odor control. The budget includes investments in technology that provide real time feedback on water characteristics and quality. Plant maintenance is always a major budget item. The budget includes phase 2 rehabilitation (sandblasting and coating) of the raw water tank, three clarifiers and a million gallon clearwell. A large project (\$800,000) that will begin next year will be the repair and replacement of the gabions at the lake pump station. These are basically wire baskets filled with large rocks that prevent erosion and stabilize the area around the station. These gabions received some damage during the recent storms and we are looking to acquire FEMA funding to help with the cost.

The TCEQ has noted a concern that our system requirements have exceeded 80% of treatment capacity based on our number of connections. This is purely based on the number of connections and not actual system demand. We have included funding in the budget to study future capacity and supply needs. This study may indicate a need for future funding of increased plant capacity. There is 40 miles of AC pipe in the system that needs to be replaced over time. The AC pipe was originally put in during the 1960s and early 70s and has issues in expansive soils, particularly if it's not bedded properly. The goal is to replace up to 1 mile of AC a year. Approximately \$200,000 a year will be dedicated to this in-house project.

Re-painting of the Church Street water tower is budgeted for FY17. The City has received a grant to cover a portion of the project. The remaining balance will be taken from reserves. The Church Street water tower project has been anticipated in water rates.

### **4. Maintain the wastewater system infrastructure but minimize any unnecessary capital investments until there is a significant reduction in debt liability.**

The Wastewater Fund is cash flow challenged through 2021 when the debt associated with the 2002 treatment plant expansion is retired. The budget includes the replacement of a sludge truck that is used to deliver class "A" bio-solids to local farmers. The truck is being financed via a lease-purchase agreement.

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

We will rebuild two large pumps at the Ralston Creek lift station. This will be done as a preventative maintenance item. There will be collection system replacements that will need to occur after the debt rolls off. Sometime over the next few years we will put together a plan for the replacement of the aging collection system infrastructure to be implemented after 2021.

### **5. Maintain a reliable and efficient solid waste operation at a reasonable cost to the public and ratepayers. This is accomplished through the operational efficiencies of multiple business lines operating together.**

There has been significant volume growth at the transfer station from outside commercial collectors. In addition, the City's new commercial contractor (Progressive) has agreed to bring 100% of their loads to the transfer station. The increased transfer station volumes have created the need to add a driver. The additional revenue generated from commercial volume growth is sufficient to cover this added position.

The budget includes major capital expenditure for the 2017 replacement of the tub grinder used to produce mulch. The current tub grinder is 14 years old. The new tub grinder is being financed using a lease-purchase agreement.

## **DEBT PROJECTS – FOR COUNCIL CONSIDERATION FOR FY17 AND FY18 BUDGETS**

During our Council retreat in May, we discussed several potential capital projects, including utility related projects, which would all be candidates for debt financing or capital leases. Recently, Garry Kimball, our financial advisor made us aware of an opportunity to refund \$5.25 million in 2008 water bonds. The projected savings from the refunding is anticipated to be \$557,000 over the life of the bonds. Once Council approves the refunding, we have roughly \$4.7 million in debt capacity for calendar 2016 to stay with bank qualified instruments at lower interest rates.

The Debt Projects Recap is provided to show the projects as identified by division directors in the five-year capital plans which are eligible for debt financing or capital leases. The Reimbursement Resolution and the library furniture capital lease will impact the I&S tax rate; the sludge truck and the electric copper change out will be financed through utility rates; and the trackhoe lease will be paid from fleet equipment rental revenues. Capital needs for the subsequent calendar year (FY18) are presented for information and discussion.

**DEBT PROJECTS – FOR COUNCIL CONSIDERATION FOR FY17 AND FY18 BUDGETS (continued)**

**DEBT PROJECTS RECAP**

<b>PROJECT</b>	<b>CALENDAR YEAR</b>	
	<b>2016</b>	<b>2017</b>
	<b>FY17</b>	<b>FY18</b>
<b>Available Capacity</b>	<b>\$10,000,000</b>	<b>\$ 10,000,000</b>
Water – 2008 COs Refunding	5,281,580	
Electric – Copper Change-out	2,125,000	
Wastewater – Sludge Truck Lease	166,000	
Fleet – Trackhoe Lease	200,000	
General – Reimbursement Resolution*	1,260,000	
General – Library Furniture Lease	450,000	
General – Maintenance Bucket Truck Lease		133,000
General – Streets Loader Lease		275,000
General – Streets Tandem Dump Truck Lease		95,000
General – Streets Water Truck Lease		65,000
General – Streets Paving Machine Lease		220,000
General – Streets Compactor Lease		110,000
General – Streets Double Drum Roller Lease		85,000
Sanitation – Tub Grinder Lease		650,000
Water – Repair Gabions at Lake		800,000
Water – Raw Water Tank & Clarifier Rehab		677,000
Wastewater – Creek/Fence Line Repairs		400,000
<b>Total Debt Required</b>	<b>\$ 9,482,580</b>	<b>\$ 3,510,000</b>
Bond Issuance Costs & Contingency	214,230	-
<b>Capacity Remaining</b>	<b>\$ 303,190</b>	<b>\$ 6,490,000 **</b>

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

\*\* 2017 Debt Capacity available for Street work or other capital projects.

Any new general government debt projects would have an impact on the I&S portion of the tax rate. Approximately \$1.5 to \$1.7 million in general government projects would have a one cent impact on the I&S tax rate.

## FINANCIAL OVERVIEW

Appendix C is prepared as a financial overview for all funds in the FY17 Budget with a comparison between the FY16 and FY17 revenues and expenditures with the dollar amount and percent increase or decrease. The FY17 Budget includes appropriations of operating resources for 30 funds and authorizes \$60.6 million in expenditures, net of inter-fund transfers, compared to a budget of \$62.7 million for FY16. The decrease of \$2.1 million is comprised of the following: \$2.9 million decrease in the 2014 Capital Projects Funds due to the completion of the library and animal shelter capital projects; \$1.4 million decrease in the Electric Fund due to lower consumption; \$ 0.7 million increase in the Gas Fund because of increased purchase costs; \$ 0.4 million increase in the Sanitation Fund due to capital costs and higher transfer station volumes; and \$ 0.4 million increase in the General Fund due to higher personnel costs mainly attributable to increased funding for the TMRS retirement liability.

## CLOSING REMARKS

We 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.

We appreciate the work of City staff that developed the budget proposals and we especially want to recognize the work of the budget management team of Kaci Konieczny, Stacy Hardy, Debbie Gaffey, Susan Nienstedt, Lowell Ogle and Ryan Rapelye who assisted us 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 we want to express our appreciation for your time involved in this work.

Respectfully submitted,



Terry K. Roberts  
City Manager



Carolyn D. Miller, CPA  
Assistant City Manager-Chief Financial Officer

**APPENDIX A: CAPITAL BUDGET**

<u>FUND</u>	<u>DESCRIPTION</u>	<u>DEPT</u>	<u>COST</u>
101 General	Rehab 1 Mile of Streets/Inlets/Curbs with Asphalt Zipper	Streets	\$ 135,000
	Apparatus Operator I - 3.0 FTEs	Fire	179,556
233 Court Tech	Replace City Marshal Truck	Municipal Court	40,000
	Ticket Writer for Fire Marshal	Municipal Court	8,576
	2 Handheld Ticket Writers	Municipal Court	8,000
	Computer Replacement	Municipal Court	2,000
	Laserfiche & Adobe Licenses	Municipal Court	2,050
	Audio Equipment	Municipal Court	1,500
	Phone Upgrades	Municipal Court	1,050
236 Equipment	4 Police Units & 2 Admin Vehicles	Police	240,000
	10' Rotary Mower - Replace Unit #52	Parks	63,000
	8' Reel Mower - Replace Unit #325	Parks	57,000
	6' Rotary Mower - Replace Unit #241	Parks	33,000
	Pickup Truck - Replace Unit #193	Parks	25,000
	Permits & Inspections Filing Software	Development Services	57,728
	Replace 1 Ton Crew Cab 4x4 Truck	Fire	55,300
	Replace City Hall HVAC (Phase IV)	Maintenance	46,000
	Replace IT Van	IT	27,000
	Server Backup System (Phase II)	IT	13,000
	Thermo-Paint Striper	Streets	17,500
	Microfilm Reader	Library	15,000
250 BCDC	Fireman's Park Restroom Upgrades	Parks	250,000
	Hohlt Park Canopies	Parks	44,000
	Basketball Court Resurfacing (4 courts)	Parks	40,000
	Fireman's Park Scoreboard Replacement	Parks	35,000
	Henderson & Jackson Street Parks Signage Upgrades	Parks	21,000
	Fireman's Park Parking Lot Reconstruction (Greenwade)	Parks	15,000
	Picnic Tables for Jackson Street Park Pavilions	Parks	13,050
	Trash Receptacles (Phase III)	Parks	10,000
	Powder Coat/Epoxy Fence (Phase III)	Aquatics	35,000
	Aquatic Center Interior Improvements (Phase II)	Aquatics	30,000
	Interior Pump Enclosure Fence Replacement	Aquatics	10,000
	Design of Douglas St. Linear Park (Phase I)	Main Street	15,000
	Christmas Stroll Programming	Comm. Programs/Mkting	10,000
	Movies in the Park (1/2 total cost)	Comm. Programs/Mkting	4,000
102 Electric	Replace Crew Service Truck	Electric	45,700
	Combination Trailer	Electric	41,250
	Fiber Replacement	Electric	10,000
	Replace SEL Comm Proc (SCADA)	Electric	6,400
	SCADA Radio Replacement (Phase I)	Public Utilities	18,000
103 Gas	Replace Walk Behind Trencher	Gas	14,500
104 Water	Plant Capacity/Supply Evaluation Study	Water Treatment	40,000
	Online Analyzer	Water Treatment	22,000
	Replace Truck	Water Construction	38,000
105 Wastewater	Replace 1 Ton Crew Cab Pickup Truck w/ Tool Box	WW Construction	36,710
	Replace 1/2 Ton Pickup Truck	WW Construction	20,500
	CL2 Analyzers (2)	WW Treatment	10,072
106 Sanitation	Haul Truck - Replace Unit #69	Transfer Station	120,000
	Facility/Fence Improvements (1/3 total cost)	Transfer Station	60,000
	3/4 Ton Pickup Truck - Replace Unit #59	Transfer Station	29,000
	Transfer Driver - 1.0 FTE	Transfer Station	50,892
	Facility/Fence Improvements (1/3 total cost)	Collection Station	60,000
	Drainage Pipe Improvements (Phase III)	Collection Station	16,500
	Improve Perimeter Fence	Recycling Center	25,000
	Replace Oil Storage Tanks	Recycling Center	10,500
	Dump Trailer - Replace Unit #310	Recycling Center	7,000
	Facility/Fence Improvements (1/3 total cost)	Residential Collection	60,000
<b>TOTAL CAPITAL</b>			<b>\$ 2,301,334</b>

## APPENDIX B: GENERAL FUND 90-DAY RESERVE

### 90-DAY RESERVE CALCULATION

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
TOTAL REVENUES	12,520,897	12,644,661	12,667,496	12,759,577	13,007,350
INTERLOCAL AGREEMENTS	353,161	332,712	338,012	346,723	296,732
<b>TOTAL FOR 90 DAY CALC</b>	12,874,058	12,977,373	13,005,508	13,106,300	13,304,082
<b>CALCULATED 90 DAY RESERVE <sup>1</sup></b>	3,174,425	3,199,900	3,206,838	3,231,690	3,280,459

### DETERMINATION OF EXCESS (DEFICIT) RESERVES

BEGINNING RESERVES 9/30	3,720,802	4,018,236	4,018,236	4,018,236	3,883,618
COMPLETE CAPITAL PROJECTS <sup>2</sup>	0	0	0	(252,000)	0
NET REVENUES	297,434	0	(52,669)	117,382	0
<b>ENDING RESERVES 9/30</b>	4,018,236	4,018,236	3,965,567	3,883,618	3,883,618
LESS 5-DAY R&R	176,357	177,772	178,158	179,538	182,248
<b>RESERVES APPLICABLE TO 90-DAY</b>	3,841,879	3,840,463	3,787,409	3,704,079	3,701,370
<b>CALCULATED 90 DAY RESERVE <sup>1</sup></b>	3,174,425	3,199,900	3,206,838	3,231,690	3,280,459
<b>RESERVES OVER/(BELOW) 90-DAY POLICY</b>	667,453	640,563	580,571	472,389	420,911
<b>DAYS OF RESERVES OVER/(BELOW) 90-DAY POLICY</b>	18.92	18.02	16.29	13.16	11.55

\* REVISED ANNUAL ESTIMATE

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

<sup>2</sup> USE ABOVE 90-DAY RESERVES FOR COMPLETION OF NEW ANIMAL SHELTER AND LIBRARY RENOVATION/EXPANSION PROJECTS.

**APPENDIX C: FY17 Budget Summary**

FUND	2016	2017	\$	%	2016	2017	\$	%
	Revenues & Transfers-In	Revenues & Transfers-In	Increase (Decrease)	Increase (Decrease)	Expenditures & Transfers-Out	Expenditures & Transfers-Out	Increase (Decrease)	Increase (Decrease)
101 General	\$ 16,192,662	\$ 16,826,138	\$ 633,476	3.91%	\$ 16,192,662	\$ 16,826,138	\$ 633,476	3.91%
221 Emergency Mgmt	1,000	1,000	0	0.00%	5,700	5,700	0	0.00%
222 PD Grants	15,000	15,000	0	0.00%	15,000	15,000	0	0.00%
225 Motorcycle/PD Equip	3,985	2,600	(1,385)	-34.76%	3,985	2,600	(1,385)	-34.76%
226 Public Safety Training	3,800	3,475	(325)	-8.55%	3,300	3,250	(50)	-1.52%
227 FEMA Disaster Relief	0	0	0	N/A	0	0	0	N/A
232 Donations	111,500	46,500	(65,000)	-58.30%	102,350	27,000	(75,350)	-73.62%
235 Fire Dept Grants	1,000	1,000	0	0.00%	1,000	1,000	0	0.00%
236 Equipment	150,000	0	(150,000)	-100.00%	673,500	805,998	132,498	19.67%
118 Debt	5,437,714	5,685,881	248,167	4.56%	5,623,393	5,685,881	62,488	1.11%
250 BCDC	1,498,209	1,543,090	44,881	3.00%	1,498,209	1,784,870	286,661	19.13%
252 BCDC Capital Projects	0	0	0	N/A	297,000	297,000	0	0.00%
109 Hotel/Motel	597,100	575,500	(21,600)	-3.62%	747,100	603,000	(144,100)	-19.29%
110 Hotel/County	130,000	95,000	(35,000)	-26.92%	130,000	95,000	(35,000)	-26.92%
229 Criminal Law	3,005	10,030	7,025	233.78%	0	8,000	8,000	N/A
233 Courts Technology	48,300	65,600	17,300	35.82%	73,900	100,332	26,432	35.77%
249 Simon Conference Center	0	112,000	112,000	N/A	0	173,000	173,000	N/A
203 Airport Capital Imprv	0	0	0	N/A	0	0	0	N/A
214 Capital Leases	0	0	0	N/A	0	0	0	N/A
218 2014 Capital Projects	71,000	1,000	(70,000)	-98.59%	3,180,845	300,000	(2,880,845)	-90.57%
234 Parks Capital Imprv	344,125	452,050	107,925	31.36%	343,125	562,550	219,425	63.95%
237 Streets/Drainage	400	500	100	25.00%	328,613	359,909	31,296	9.52%
290 290 Pass Thru	3,002,400	2,295,255	(707,145)	-23.55%	2,575,000	2,680,000	105,000	4.08%
102 Electric	24,430,786	22,942,902	(1,487,884)	-6.09%	24,406,854	23,043,111	(1,363,743)	-5.59%
103 Gas	2,934,843	3,696,483	761,640	25.95%	2,915,419	3,614,458	699,039	23.98%
104 Water	4,220,874	4,571,540	350,666	8.31%	4,800,039	4,579,091	(220,948)	-4.60%
105 Wastewater	3,435,622	3,491,909	56,287	1.64%	3,434,847	3,502,713	67,866	1.98%
106 Sanitation	2,545,228	3,212,951	667,723	26.23%	2,661,506	3,023,646	362,140	13.61%
220 Central Fleet	115,000	72,000	(43,000)	-37.39%	63,350	79,221	15,871	25.05%
500 Workers' Comp	223,082	165,345	(57,737)	-25.88%	166,000	337,690	171,690	103.43%
Subtotal	\$ 65,516,635	\$ 65,884,749	\$ 368,114	0.56%	\$ 70,242,697	\$ 68,516,158	\$ (1,726,539)	-2.46%
Less Transfers	(7,533,591)	(7,941,626)	(408,035)	5.42%	(7,533,591)	(7,941,626)	(408,035)	5.42%
Total	\$ 57,983,044	\$ 57,943,123	\$ (39,921)	-0.07%	\$ 62,709,106	\$ 60,574,532	\$ (2,134,574)	-3.40%



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**CITY OF BRENHAM  
COMBINED FUND SUMMARY  
FY16-17 BUDGET**

	GENERAL FUND										COMPONENT UNIT		SPECIAL REVENUE FUNDS			
	GENERAL	EMER MGMT	POLICE DEPT GRANTS	MOTOR/ PD EQUIP	PUBLIC SAFETY	FEMA DISASTER	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>	\$3,883,618	\$10,944	\$0	\$0	\$1,495	\$0	\$84,238	\$0	\$805,998	\$217,273	\$1,511,156	\$394,384	\$199,534	\$9,036	\$23,181	\$95,750
<b>REVENUES</b>																
AD VALOREM TAX	3,737,380									2,300,256						
SALES TAX	4,618,831										1,539,631					
FRANCHISE TAX	2,471,889															
OTHER TAX	378,000												575,000	95,000		
LICENSES AND PERMITS	110,640															
INTERGOVERNMENTAL (1)	296,732									110,200						
CHARGES FOR SERVICES	294,025															65,600
FINES AND FORFEITURES	995,530															
INTEREST/PENALTY	5,000															
CONTRIBUTIONS AND DONATIONS		1,000					46,500	1,000		24,000	2,500		500		30	
MISCELLANEOUS REVENUE	396,055		15,000	2,600	3,475	0					959				10,000	
<b>TRANSFERS IN</b>	3,522,056									3,251,425						
<b>DEBT/LEASE PROCEEDS</b>																
<b>TOTAL OPERATING RESOURCES</b>	\$16,826,138	\$1,000	\$15,000	\$2,600	\$3,475	\$0	\$46,500	\$1,000	\$0	\$5,685,881	\$1,543,090	\$0	\$575,500	\$95,000	\$10,030	\$65,600
<b>DEPARTMENT EXPENDITURES</b>																
ADMINISTRATION	882,114															
DEVELOPMENT SERVICES	479,734															
HUMAN RESOURCES	215,832															
MAIN STREET	149,239															
ENGINEERING SERVICES	212,799															
MAINTENANCE	736,867															
FINANCE	946,660															
PURCHASING/WAREHOUSE	270,828															
STREETS	1,379,393															
PARKS (1)	1,255,465															
LIBRARY (1)	521,838															
AIRPORT	85,950															
COMM PROGRAMS & MKTING	363,204															
AQUATIC CENTER	786,711															
CITY COMMUNICATIONS (1)	307,911															
POLICE (1)	4,051,890															
FIRE	1,937,403															
ANIMAL SHELTER/CONTROL	371,815															
MUNICIPAL COURT	436,390															
GENERAL GOVERNMENT SERVICES	276,141															
INFORMATION TECHNOLOGY (1)	701,601															
EMERGENCY MANAGEMENT		5,700														
POLICE DEPARTMENT GRANTS			15,000													
MOTORCYCLE/PD EQUIPMENT				2,600												
PUBLIC SAFETY TRAINING					3,250											
FEMA DISASTER RELIEF						0										
DONATIONS							27,000									
FIRE DEPARTMENT GRANTS								1,000								
EQUIPMENT									805,998							
BCDC											681,395					
BCDC CAPITAL PROJECT												297,000				
HOTEL/MOTEL													443,000	95,000		
CRIMINAL LAW ENFORCEMENT															8,000	
COURTS TECHNOLOGY/SECURITY																
SIMON CONFERENCE CENTER																75,332
AIRPORT																
CAPITAL LEASES																
2014 CAPITAL PROJECTS																
PARKS SPECIAL REVENUE																
STREETS AND DRAINAGE																
US 290 PASS THRU FINANCE																
UTILITY CUSTOMER SERVICE																
PUBLIC UTILITIES																
ELECTRIC																
GAS																
WATER TREATMENT																
WATER CONSTRUCTION																
WASTEWATER CONSTRUCTION																
WASTEWATER TREATMENT																
TRANSFER STATION																
COLLECTION STATION																
RECYCLING CENTER																
RESIDENTIAL COLLECTION																
CENTRAL FLEET																
WORKERS' COMPENSATION																
<b>SUBTOTAL DEPARTMENT</b>	16,369,785	5,700	15,000	2,600	3,250	0	27,000	1,000	805,998	0	681,395	297,000	443,000	95,000	8,000	75,332
<b>OTHER EXPENDITURES</b>																
SOURCE COST																
FRANCHISE TAX																
DEBT SERVICE										5,685,881						
NON-DEPT AND MISC	456,353															
<b>SUBTOTAL OTHER</b>	456,353	0	0	0	0	0	0	0	0	5,685,881	0	0	0	0	0	0
<b>TRANSFERS OUT</b>											1,103,475		160,000			25,000
<b>TOTAL EXPENDITURES</b>	\$16,826,138	\$5,700	\$15,000	\$2,600	\$3,250	\$0	\$27,000	\$1,000	\$805,998	\$5,685,881	\$1,784,870	\$297,000	\$603,000	\$95,000	\$8,000	\$100,332
<b>CHANGE IN FUND BALANCE</b>	0	(4,700)	0	0	225	0	19,500	0	(805,998)	0	(241,780)	(297,000)	(27,500)	0	2,030	(34,732)
<b>ENDING FUND BALANCE</b>	\$3,883,618	\$6,244	\$0	\$0	\$1,720	\$0	\$103,738	\$0	\$0	\$217,273	\$1,269,376	\$97,384	\$172,034	\$9,036	\$25,211	\$61,018

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

**CITY OF BRENHAM  
COMBINED FUND SUMMARY  
FY16-17 BUDGET**

	CAPITAL PROJECT FUNDS							ENTERPRISE FUNDS					INTERNAL SERVICE FUNDS		TOTAL
	SIMON CONF CTR	AIRPORT CAPITAL	CAPITAL LEASES	2014 CAP PROJ	PARKS CAP IMPROV	STREET DRAINAGE	290 PASS THRU	ELECTRIC	GAS	WATER	WASTE- WATER	SANI- TATION	CENTRAL FLEET	WORKERS' COMP	
<b>BEGINNING BALANCE</b>	\$61,000	\$7,138	\$0	\$452,203	\$127,439	\$359,409	\$5,232,350	\$7,514,031	\$1,444,367	\$1,236,946	\$409,988	\$1,050,121	\$319,246	\$197,462	\$25,648,305
<b>REVENUES</b>															
AD VALOREM TAX															6,037,636
SALES TAX															6,158,462
FRANCHISE TAX															2,471,889
OTHER TAX															1,048,000
LICENSES AND PERMITS															110,640
INTERGOVERNMENTAL (1)															406,932
CHARGES FOR SERVICES								22,291,461	3,689,483	4,553,140	3,482,409	3,189,051	72,000	165,245	37,802,414
FINES AND FORFEITURES															995,530
INTEREST/PENALTY				1,000		500	2,295,255	49,546	3,300	3,200	3,500			100	2,391,031
CONTRIBUTIONS AND DONATIONS					24,000										72,500
MISCELLANEOUS REVENUE	20,000	0	0												448,089
<b>TRANSFERS IN</b>	92,000				428,050			601,895	3,700	15,200	6,000	21,300			7,941,626
<b>DEBT/LEASE PROCEEDS</b>															0
<b>TOTAL OPERATING RESOURCES</b>	\$112,000	\$0	\$0	\$1,000	\$452,050	\$500	\$2,295,255	\$22,942,902	\$3,696,483	\$4,571,540	\$3,491,909	\$3,212,951	\$72,000	\$165,345	\$65,884,749
<b>DEPARTMENT EXPENDITURES</b>															
ADMINISTRATION															882,114
DEVELOPMENT SERVICES															479,734
HUMAN RESOURCES															215,832
MAIN STREET															149,239
ENGINEERING SERVICES															212,799
MAINTENANCE															736,867
FINANCE															946,660
PURCHASING/WAREHOUSE															270,828
STREETS															1,379,393
PARKS (1)															1,255,465
LIBRARY (1)															521,838
AIRPORT															85,950
COMM PROGRAMS & MKTING															363,204
AQUATIC CENTER															786,711
CITY COMMUNICATIONS (1)															307,911
POLICE (1)															4,051,890
FIRE															1,937,403
ANIMAL SHELTER/CONTROL															371,815
MUNICIPAL COURT															436,390
GENERAL GOVERNMENT SERVICES															276,141
INFORMATION TECHNOLOGY (1)															701,601
EMERGENCY MANAGEMENT															5,700
POLICE DEPARTMENT GRANTS															15,000
MOTORCYCLE/PD EQUIPMENT															2,600
PUBLIC SAFETY TRAINING															3,250
FEMA DISASTER RELIEF															0
DONATIONS															27,000
FIRE DEPARTMENT GRANTS															1,000
EQUIPMENT															805,998
BCDC															681,395
BCDC CAPITAL PROJECT															297,000
HOTEL/MOTEL															538,000
CRIMINAL LAW ENFORCEMENT															8,000
COURTS TECHNOLOGY/SECURITY															75,332
SIMON CONFERENCE CENTER	173,000														173,000
AIRPORT		0													0
CAPITAL LEASES			0												0
2014 CAPITAL PROJECTS				300,000											300,000
PARKS SPECIAL REVENUE					562,550										562,550
STREETS AND DRAINAGE						359,909									359,909
US 290 PASS THRU FINANCE							0								0
UTILITY CUSTOMER SERVICE								470,105							470,105
PUBLIC UTILITIES								951,697							951,697
ELECTRIC								2,123,659							2,123,659
GAS									728,905						728,905
WATER TREATMENT										1,682,537					1,682,537
WATER CONSTRUCTION										784,833					784,833
WASTEWATER CONSTRUCTION											358,488				358,488
WASTEWATER TREATMENT											1,162,192				1,162,192
TRANSFER STATION												1,144,062			1,144,062
COLLECTION STATION												510,366			510,366
RECYCLING CENTER												230,058			230,058
RESIDENTIAL COLLECTION												655,067			655,067
CENTRAL FLEET													79,221		79,221
WORKERS' COMPENSATION														137,690	137,690
<b>SUBTOTAL DEPARTMENT</b>	173,000	0	0	300,000	562,550	359,909	0	3,545,461	728,905	2,467,370	1,520,680	2,539,553	79,221	137,690	31,244,399
<b>OTHER EXPENDITURES</b>															
SOURCE COST								15,899,120	2,059,520	302,400					18,261,040
FRANCHISE TAX								1,566,160	257,354	290,895	233,113	61,210			2,408,732
DEBT SERVICE								146,897	982	875,354	1,363,229	1,715			8,074,058
NON-DEPT AND MISC								86,400	7,000	18,250	10,000	8,300			586,303
<b>SUBTOTAL OTHER</b>	0	0	0	0	0	0	0	17,698,577	2,324,856	1,486,899	1,606,342	71,225	0	0	29,330,133
<b>TRANSFERS OUT</b>							2,680,000	1,799,073	560,697	624,822	375,691	412,868		200,000	7,941,626
<b>TOTAL EXPENDITURES</b>	\$173,000	\$0	\$0	\$300,000	\$562,550	\$359,909	\$2,680,000	\$23,043,111	\$3,614,458	\$4,579,091	\$3,502,713	\$3,023,646	\$79,221	\$337,690	\$68,516,158
<b>CHANGE IN FUND BALANCE</b>	(61,000)	0	0	(299,000)	(110,500)	(359,409)	(384,745)	(100,209)	82,025	(7,551)	(10,804)	189,305	(7,221)	(172,345)	(2,631,409)
<b>ENDING FUND BALANCE</b>	\$0	\$7,138	\$0	\$153,203	\$16,939	\$0	\$4,847,605	\$7,413,822	\$1,526,392	\$1,229,395	\$399,184	\$1,239,426	\$312,025	\$25,117	\$23,016,896

## **READER'S GUIDE**

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The purpose of this reader's guide is to assist users in navigating their way through the FY17 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 FY17 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 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.

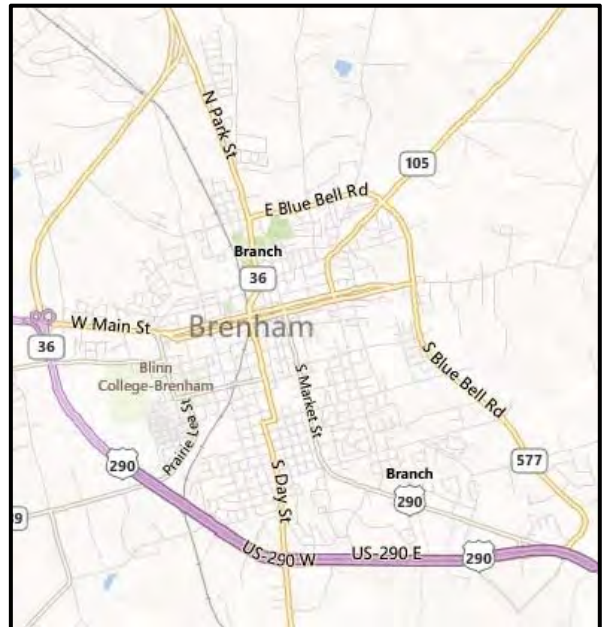
## INFORMATION ON THE CITY OF BRENHAM

### 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 1844 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.

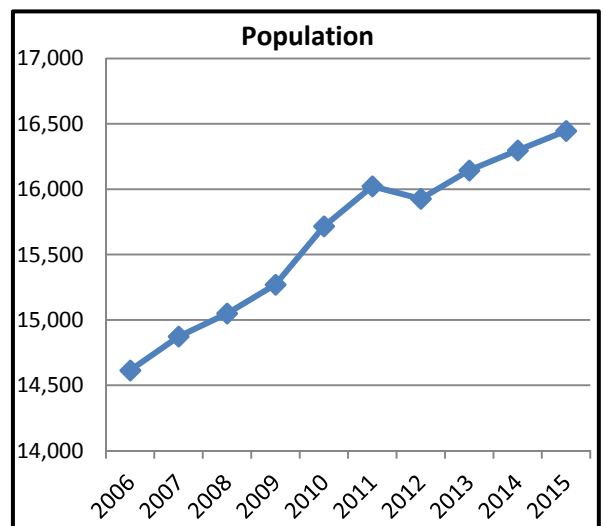
### LOCATION

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, which grew noticeably to \$43,506 for the 2010 Census. The population with some college or a degree grew from 37% in 2000 to over 51% in the 2010 Census. Overall, 21% of the City's population has a bachelor's degree or higher.



**GOVERNMENT**

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

**CITY AMENITIES/SERVICES**

City services are provided by a staff of 237.41 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.

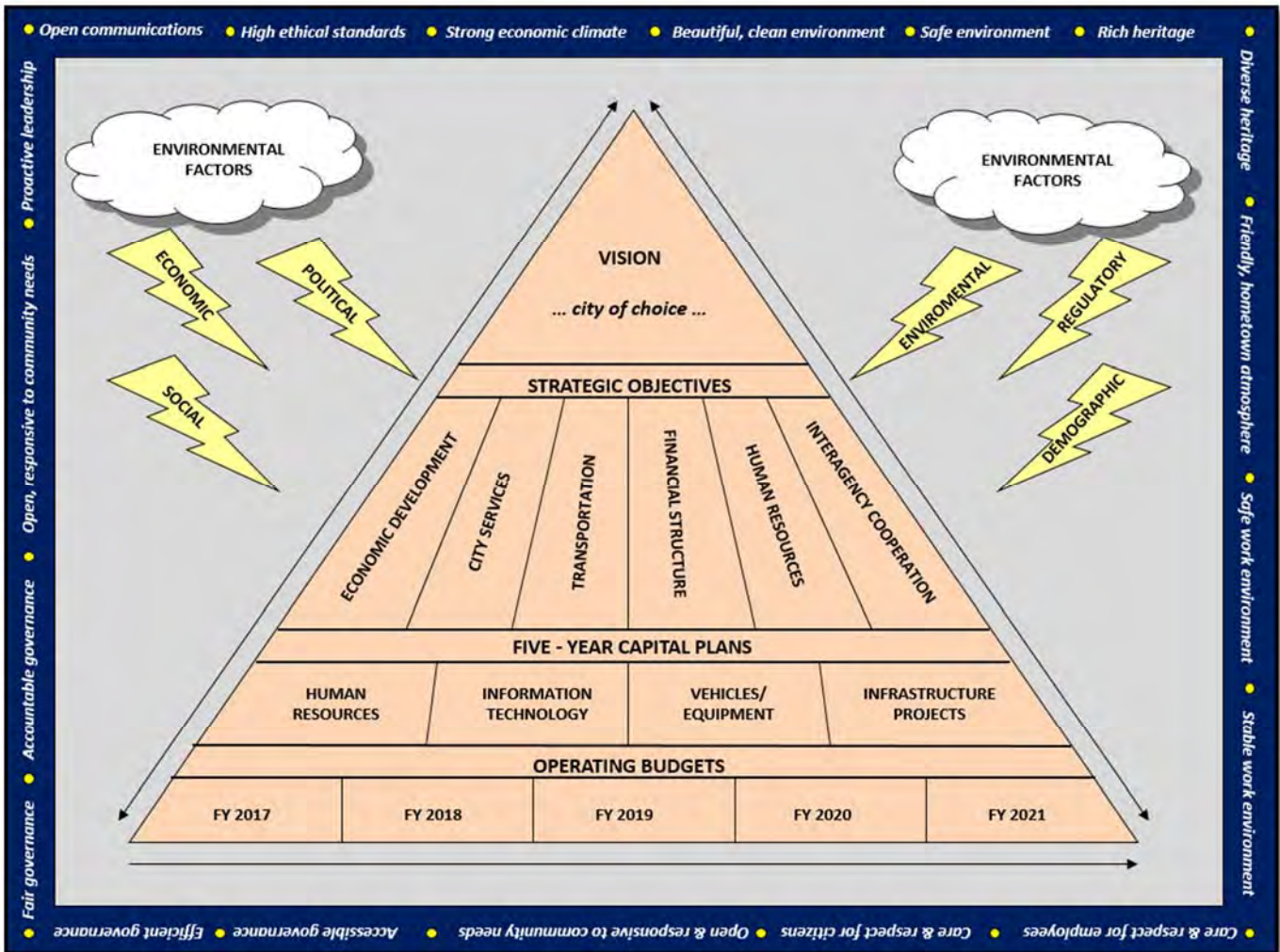
Sports and recreation are popular in Brenham. There are eight City parks, the Blue Bell Aquatic Center, the Brenham Skate Park, the Hasskarl Tennis Center, and the Dr. Bobbie M. Dietrich Memorial Amphitheatre. More than 400 athletic games and 30 tournaments are held at City facilities during a year.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



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



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



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



9. Find equitable funding for a new fire substation.



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



11. Prepare a habitual offenders awareness program.



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



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



14. Develop recruiting and recognition program for City volunteers.



15. Develop a plan for a new animal shelter.



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

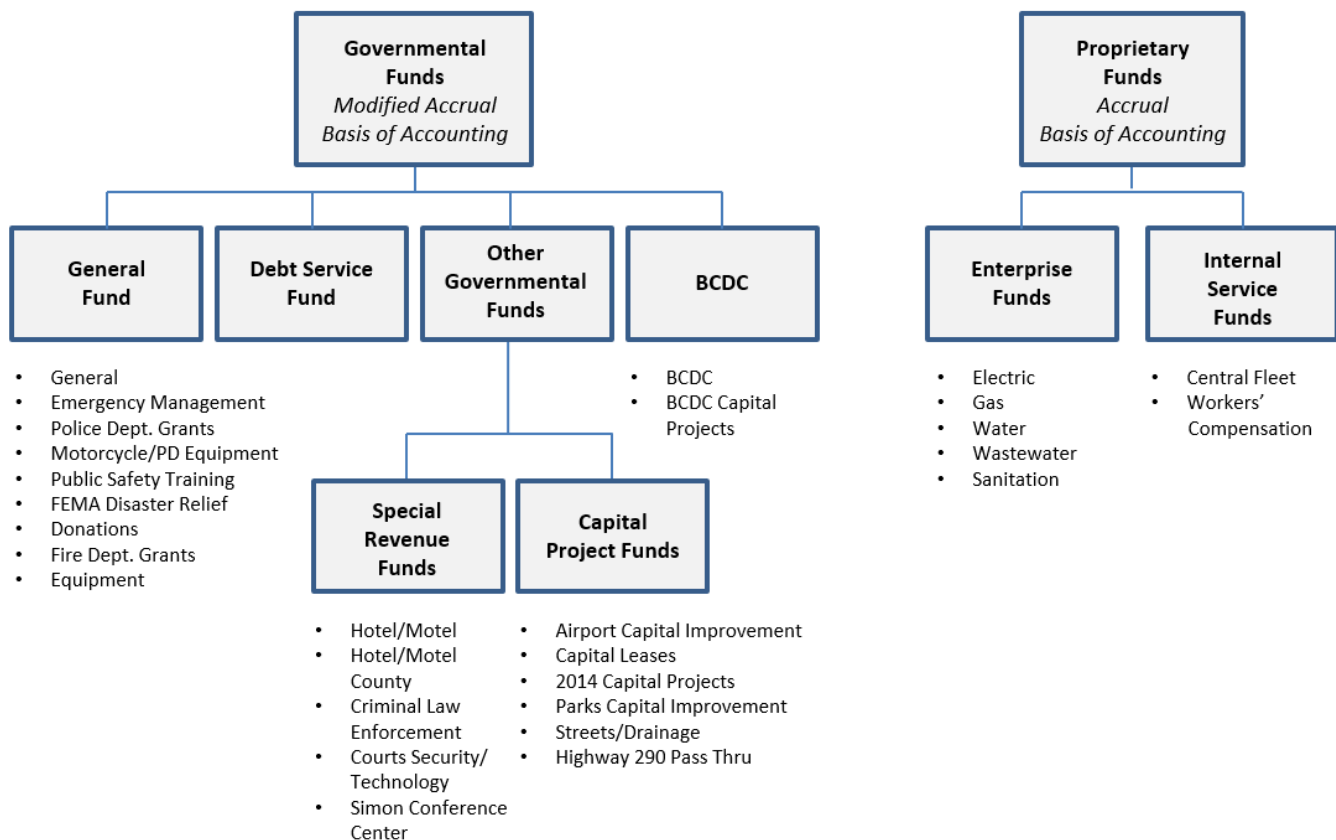
In addition, capital purchases are budgeted in the year of purchase and debt principal is budgeted in the year it is paid. Budget emphasis is on cash transactions and focus is on the net change in working capital.

**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) 2017**

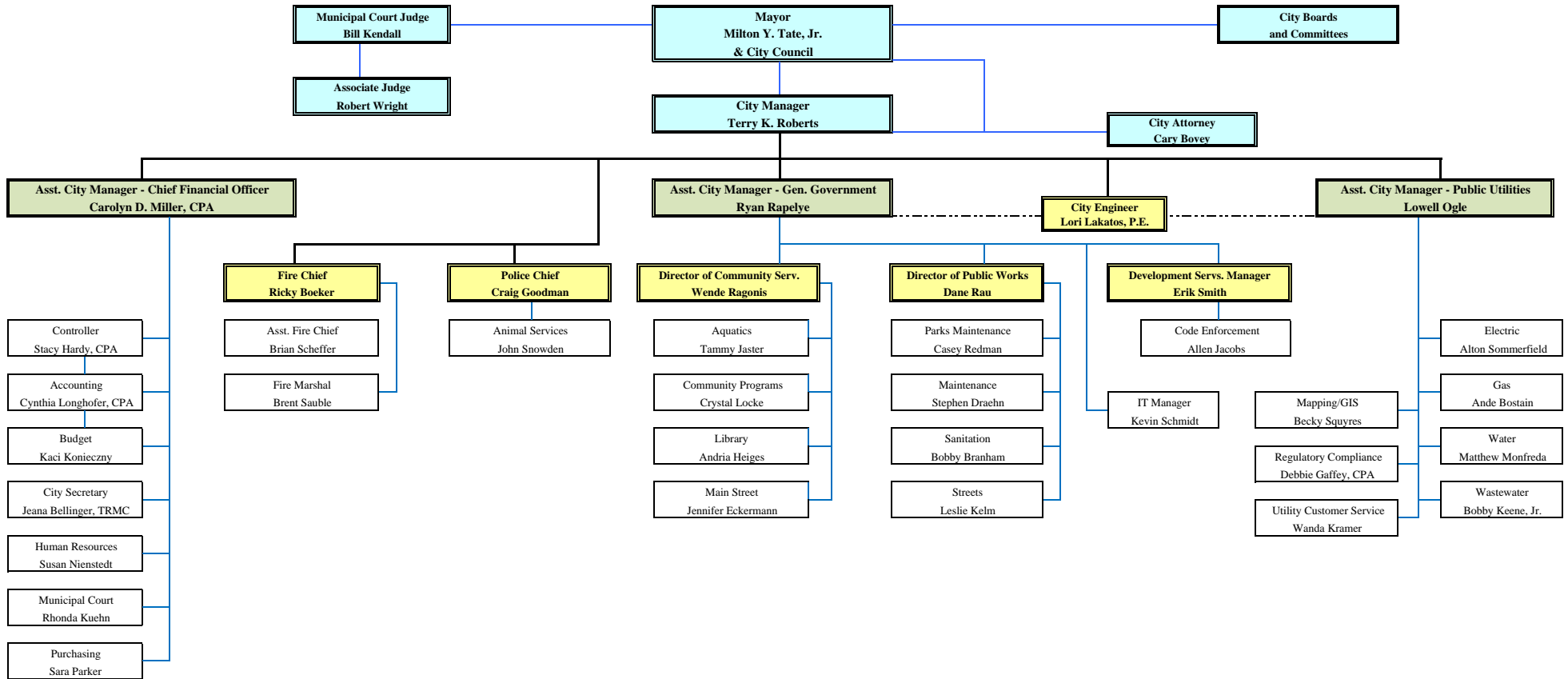
DATE	DAY(S)	DESCRIPTION
<b>FEBRUARY 2016</b>		
01	Mon	Request for 5-Year Capital Plan Update distributed to all departments.
19	Fri	5-Year Capital Plan Update due from all departments.
29	Fri	Completion of First Quarter Review and RAE (3 Months Actual, 9 Months Budget).
<b>MARCH 2016</b>		
07	Mon	Preparation of Personnel Budget and 5-Year Capital Plan Update.
<b>APRIL 2016</b>		
08	Fri	Management review of 5-Year Capital Plan Update, FY17-FY21.
08	Fri	Personnel Budget model completed by Budget Manager.
13	Wed	RAE spreadsheets distributed to all departments.
18	Mon	Finance prepares 1st round revenue projections for General Fund; Utility Compliance Manager prepares Utility Fund Projector
22	Fri	RAE due from all departments.
25	Mon	RAE reviewed and input into INCODE by Finance Department.
27	Wed	Budget training manuals completed.
28	Thurs	Department budget training - 2 sessions.
<b>MAY 2016</b>		
02	Mon	Council Budget Retreat - 8:30 AM
09	Mon	Personnel Budget input into Incode by Finance Department.
11	Wed	Completion of 2nd Quarter Review and RAE (6 Months Actual, 6 Months RAE).
18	Wed	Management review of Revenue Projections for FY17.
20	Fri	Revenue projections input into Incode by Finance Department.
20	Fri	Budgets entered into Incode for all Utility Fund departments and General Fund Depts: 121, 123, 125, 128, 131, 135 and 172.
25	Wed	Budgets entered into Incode for all remaining General Fund departments.
<b>JUNE 2016</b>		
08-10	Mon-Wed	Management review of all Utility Fund department budgets.
13-15	Mon-Wed	Management review of all General Fund department budgets.
22	Wed	Budgets entered into Incode for BCDC, Hotel/Motel, Parks Capital Project and other miscellaneous fund budgets.
24	Fri	Management review of BCDC, Hotel/Motel, Parks Capital Project and other miscellaneous fund budgets.
24	Fri	Management review of FY17 Proposed Budget financials.
24	Fri	Final review of 5-Year Capital Plans for FY17 Budget inclusion.
<b>JULY 2016</b>		
05-19	Tues-Tues	Incorporation of management reviewed, proposed budget into Budget Book for Council Budget Workshops.
20	Wed	Council Budget Workshop: Budget Orientation, General Fund and Special Revenue Funds - 8:30 AM - 2:00 PM
21	Thurs	Council Budget Workshop: General Fund and Sanitation Fund - 8:30 AM - 2:00 PM
22	Fri	Council Budget Workshop: Electric, Gas, Water and Wastewater Funds - 8:30 AM - 2:00 PM
25	Mon	Last day for chief appraiser to certify appraisal roll to each taxing unit. Effective and rollback tax rates calculated.
<b>AUGUST 2016</b>		
04	Thurs	Council Meeting: Discuss tax rate, take record vote and schedule Public Hearings on the proposed tax rate.
05	Fri	Proposed Budget filed with City Secretary. Copy also provided online at the City's website.
08	Mon	<i>Notice of Public Hearing on 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.
18	Thurs	Council Meeting: First public hearing on tax increase.
22	Mon	<i>Notice of Public Hearing on Proposed Budget</i> published in newspaper and on website not earlier than the 30th or later than the 10th day before the date of the hearing.
<b>SEPTEMBER 2016</b>		
01	Thurs	Council meeting: Second public hearing on tax increase.
12	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.
15	Thurs	Council meeting: Second reading of ordinances to adopt the tax rate and budget. Record vote taken.
29	Thurs	Last day for taxing units to adopt 2016 tax rate; By Sept. 30 or by the 60th day after the chief appraiser certifies appraisal roll to unit, whichever date is later. Failure to adopt by these required dates results in a unit adopting the lower of its effective tax rate for this year or last year's tax rate; unit's governing body must ratify new rate within five days.
<b>OCTOBER 2016</b>		
01	Sat	2017 Fiscal Year Budget Year Begins

\* Requires special Council meeting.

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

	FY15			FY16			FY17			FY16 VERSUS FY17		
	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL
<b>GENERAL FUND</b>												
ADMINISTRATION	5.90	0.00	5.90	4.50	0.57	5.07	4.00	0.57	4.57	(0.50)	0.00	(0.50)
DEVELOPMENT SVCS	4.50	0.00	4.50	5.50	0.00	5.50	5.50	0.33	5.83	0.00	0.33	0.33
HUMAN RESOURCES	2.00	0.43	2.43	2.00	0.50	2.50	2.00	0.50	2.50	0.00	0.00	0.00
MAIN ST	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.25	1.25	0.00	0.25	0.25
ENGINEERING SERVICES	0.00	0.00	0.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00	0.00	0.00
MAINTENANCE	8.00	0.47	8.47	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	8.00	0.87	8.87	9.00	0.00	9.00	1.00	(0.87)	0.13
PURCHASING/WAREHOUSE	3.00	0.47	3.47	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	15.00	0.25	15.25	15.00	0.73	15.73	0.00	0.48	0.48
PARKS	12.25	3.17	15.42	13.50	3.17	16.67	13.50	3.17	16.67	0.00	0.00	0.00
LIBRARY	4.00	1.99	5.99	4.00	2.47	6.47	4.00	2.47	6.47	0.00	0.00	0.00
COMMUNITY PROGRAMS/MARKETING	2.50	0.68	3.18	2.25	0.68	2.93	3.00	0.93	3.93	0.75	0.25	1.00
AQUATIC CENTER	2.75	12.65	15.40	2.75	12.65	15.40	3.50	12.65	16.15	0.75	0.00	0.75
CITY COMMUNICATIONS	0.25	0.00	0.25	0.25	0.00	0.25	0.25	0.00	0.25	0.00	0.00	0.00
POLICE	41.50	0.00	41.50	40.50	0.00	40.50	40.50	0.50	41.00	0.00	0.50	0.50
FIRE	16.25	0.00	16.25	16.25	0.00	16.25	19.25	0.00	19.25	3.00	0.00	3.00
ANIMAL CONTROL/SHELTER	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.72	4.72	0.00	0.72	0.72
MUNICIPAL COURT	4.60	0.00	4.60	5.35	0.00	5.35	5.00	0.00	5.00	(0.35)	0.00	(0.35)
GENERAL GOVERNMENT SERVICES	1.50	0.00	1.50	2.00	0.13	2.13	2.00	0.00	2.00	0.00	(0.13)	(0.13)
INFORMATION TECHNOLOGY	5.00	0.00	5.00	5.00	0.18	5.18	5.00	0.18	5.18	0.00	0.00	0.00
<b>SUBTOTAL</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>149.50</b>	<b>23.94</b>	<b>173.44</b>	<b>4.65</b>	<b>1.53</b>	<b>6.19</b>
<b>ELECTRIC FUND</b>												
UTILITY CUSTOMER SERVICE	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00	0.00	0.00	0.00
PUBLIC UTILITIES	12.00	0.00	12.00	10.50	0.00	10.50	10.50	0.00	10.50	0.00	0.00	0.00
ELECTRIC	12.00	0.00	12.00	11.00	0.00	11.00	11.00	0.00	11.00	0.00	0.00	0.00
<b>SUBTOTAL</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>27.50</b>	<b>0.00</b>	<b>27.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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	7.50	0.00	7.50	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	4.00	0.00	4.00	4.00	0.00	4.00	0.00	0.00	0.00
<b>SUBTOTAL</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>11.50</b>	<b>0.00</b>	<b>11.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>WASTEWATER FUND</b>												
WASTEWATER CONSTRUCTION	4.00	0.00	4.00	4.00	0.00	4.00	3.00	0.00	3.00	(1.00)	0.00	(1.00)
WASTEWATER TREATMENT	4.50	0.00	4.50	3.50	0.00	3.50	4.50	0.00	4.50	1.00	0.00	1.00
<b>SUBTOTAL</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>7.50</b>	<b>0.00</b>	<b>7.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SANITATION FUND</b>												
TRANSFER STATION	2.75	0.00	2.75	3.25	0.00	3.25	4.25	0.00	4.25	1.00	0.00	1.00
COLLECTION STATION	3.25	0.00	3.25	2.25	0.00	2.25	2.25	0.00	2.25	0.00	0.00	0.00
RECYCLING CENTER	2.25	0.00	2.25	2.75	0.00	2.75	2.75	0.47	3.22	0.00	0.47	0.47
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>12.00</b>	<b>0.47</b>	<b>12.47</b>	<b>1.00</b>	<b>0.47</b>	<b>1.47</b>
<b>TOTAL CITY</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>213.00</b>	<b>24.41</b>	<b>237.41</b>	<b>5.65</b>	<b>2.00</b>	<b>7.66</b>

**CITY OF BRENHAM - ORGANIZATIONAL CHART**  
*As of October 1, 2016*



## 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.

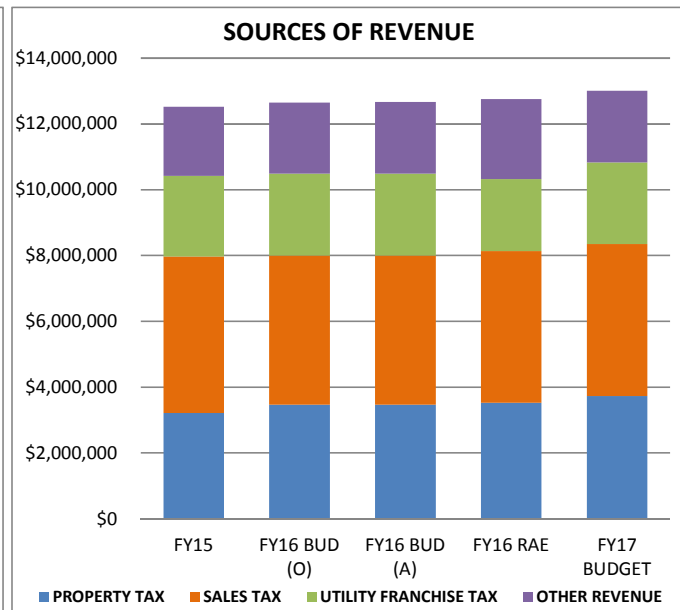
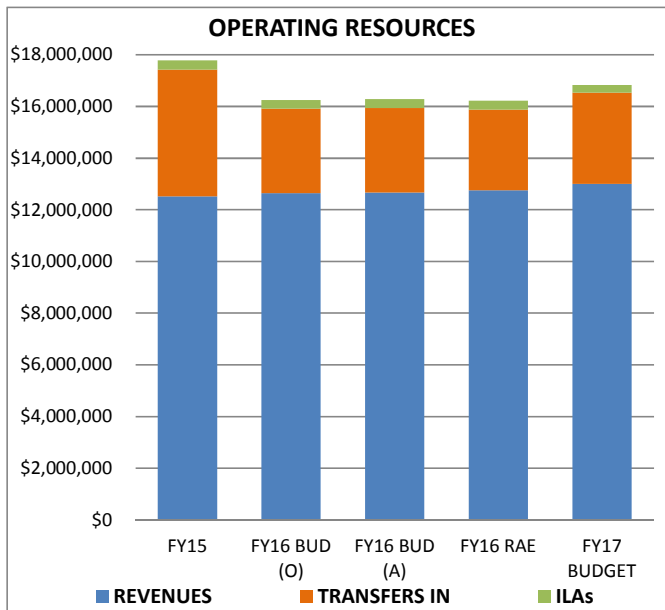
### OPERATING RESOURCES

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 FY17 Budget are \$16.8 million. Of this figure, \$13.0 million (77.3%) is derived from revenues; \$3.5 million (20.9%) is derived from inter-fund transfers; and \$296,732 (1.8%) is derived from inter-local agreements.

#### Revenues

Revenue assumptions in the FY17 Budget reflect a conservative approach due to recent unfavorable economic conditions in our local economy. Sales tax is stable with a 2% growth over FY16 budget. Property taxes are higher due to increased valuations and new values, along with a property tax increase to fund new public safety personnel. Utility franchise tax is lower due to reduced consumption at several manufacturing facilities. These economic indicators support the assumptions used in the FY17 Budget's primary revenue sources: sales tax, property tax and franchise tax. Assumptions

- > Stabilized sales tax revenue through FY17, with a modest increase of 2% over the FY16 Budget;
- > A 7.5% increase in property tax revenues based on a modest 0.93% growth in property valuations, including \$11,134,735 in new values, and an increased tax rate to fund new personnel positions.
- > A 0.6% decrease in utility franchise tax is anticipated due to the change of the calculation for utility franchise taxes paid to the General Fund from the Electric Fund. The calculation will be based on a percentage of utility system distribution revenues, which will create a more stable stream of income to the General Fund than the prior basis of consumption.

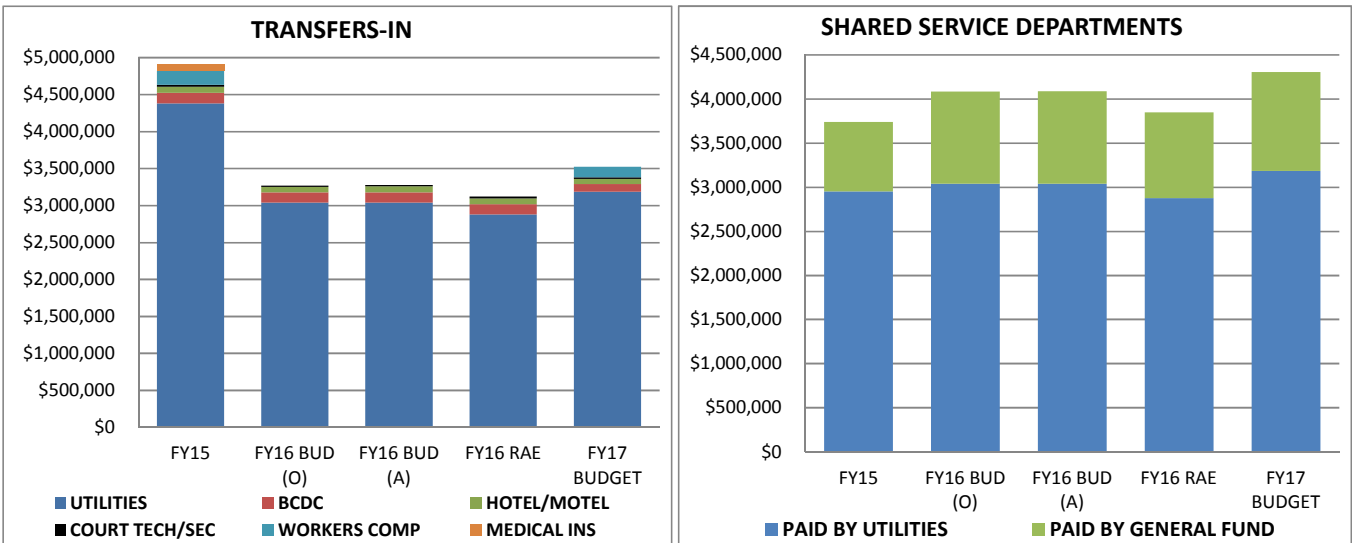




## GENERAL FUND OVERVIEW

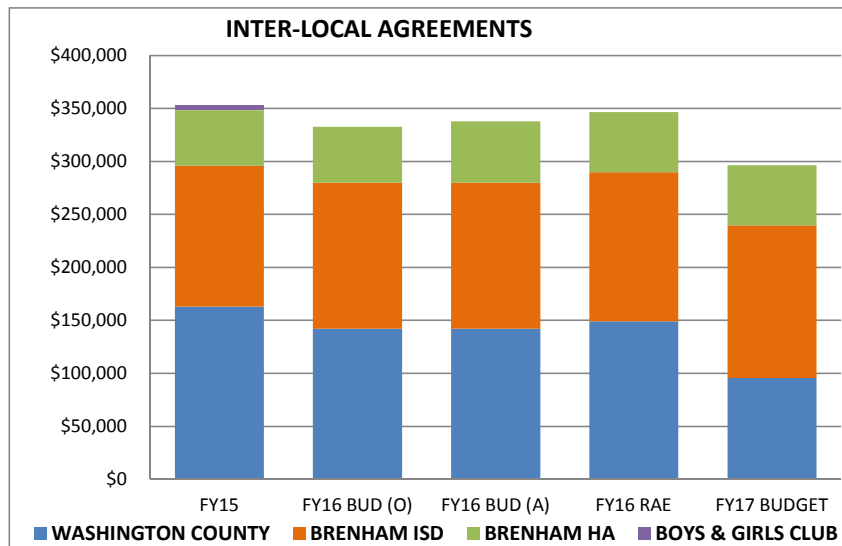
### Inter-Fund Transfers

For FY17, \$3,522,056 is budgeted for inter-fund transfers. Over 90% 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

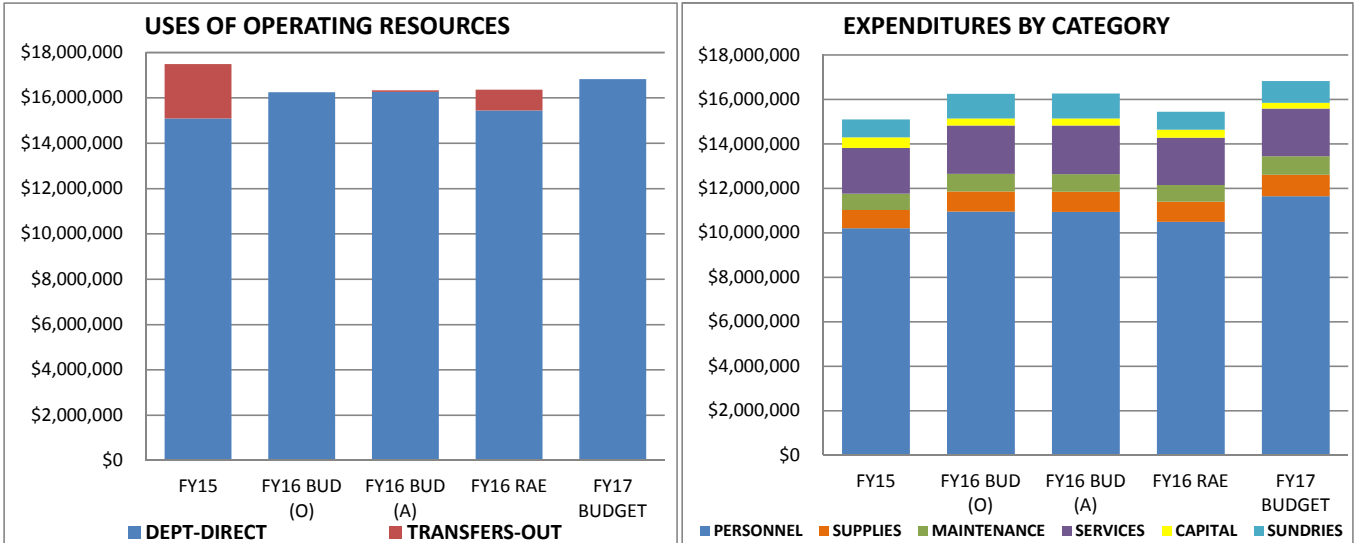
In an effort to achieve economies of scale and reduce cost associated with duplication of effort, the City has entered into inter-local agreements. There is \$296,732 budgeted in inter-local agreements for FY17.



## GENERAL FUND OVERVIEW

### USES OF OPERATING RESOURCES

For FY17, there is \$16,826,138 appropriated for General Fund uses of operating resources, excluding inter-local agreement offsets. \$16,826,138 or 100.0% has been budgeted for department and other direct expenditures. The FY17 Budget increased by 3.0% compared to the FY16 Amended Budget. Expenditures are grouped into six categories.



#### Personnel

Personnel, which includes salaries and benefits, makes up 69.2% of department and other direct expenditures. The personnel budget for FY17 is \$11,640,120 representing a 6.4%, or \$703,254, increase over FY16 Amended Budget and a 10.9%, or \$1,147,810, increase over the FY16 RAE. The FY17 Personnel Budget includes the following additional expenditures: an increase in the TMRS funding rate from 6.07% to 9.62% (or 58%) which is approximately \$230,000; the addition of three full-time firefighters with an impact of \$185,000; continuation of the annual step increase program which added approximately \$75,000; a full year of a FY16 mid-year 2% COLA for \$62,000; and a FY17 mid-year 2% COLA which has a budget impact of \$64,654

#### Services

The second largest expenditure category is services. More than 12.8% 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 FY17 services budget is 1.3% lower than the FY16 Amended Budget by \$27,824. There is \$2,147,820 budgeted for services for the upcoming budget year.

#### Supplies

A little more than 5.7% of FY17 Budget, or \$957,730 is for supplies. Supplies generally includes items expected to be consumed within the fiscal year operating cycle. However, the City budgets its computer replacements program in the supplies category. Computers and servers are schedule for replacement every five years. Increases in the computer replacement plan and fuel costs contribute to the 5.9% increase in the supplies budget over FY16 Amended Budget.

## GENERAL FUND OVERVIEW

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### Maintenance, Sundries, Capital

The remaining 12.4% of department and other direct expenditures for FY17 Budget is for maintenance, sundries and capital. There is \$839,300 appropriated for maintenance; \$978,992 appropriated for sundries; and \$262,176 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 \$187,800 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 FY17 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 FY17 is \$3,883,618. The FY17 Budget is a balanced budget. Total operating resources are equal to uses of operating resources. Therefore, the net change to fund balance for FY17 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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
BEGINNING BALANCE	\$ 3,720,802	\$ 4,018,236	\$ 4,018,236	\$ 4,018,236	\$ 3,883,618
NET REVENUES	297,434	0	(52,669)	(134,618)	0
SUBTOTAL	297,434	0	(52,669)	(134,618)	0
ENDING BALANCE	<u>\$4,018,236</u>	<u>\$4,018,236</u>	<u>\$3,965,567</u>	<u>\$3,883,618</u>	<u>\$3,883,618</u>

\* REVISED ANNUAL ESTIMATE

## FUND 101 - GENERAL FUND SUMMARY

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>TAX REVENUES</b>					
PROPERTY TAXES	\$ 3,216,848	\$ 3,475,654	\$ 3,475,654	\$ 3,534,537	\$ 3,737,380
CITY SALES TAX	4,753,324	4,528,266	4,528,266	4,605,494	4,618,831
UTILITY FRANCHISE TAX	2,452,581	2,486,582	2,486,582	2,186,006	2,471,889
OTHER TAXES	386,435	372,000	372,000	376,942	378,000
SUBTOTAL TAX REVENUES	10,809,188	10,862,502	10,862,502	10,702,979	11,206,100
<b>LICENSES, PERMITS &amp; FEES</b>	1,035,180	929,452	929,452	1,147,059	1,106,170
<b>MISCELLANEOUS</b>	391,857	557,657	580,492	616,241	401,055
<b>AQUATICS</b>	265,350	273,925	273,925	275,227	273,700
<b>ANIMAL SHELTER/CONTROL</b>	19,322	21,125	21,125	18,071	20,325
<b>TOTAL REVENUES <sup>1</sup></b>	12,520,897	12,644,661	12,667,496	12,759,577	13,007,350
<b>INTERLOCAL AGREEMENTS <sup>1</sup></b>	353,161	332,712	338,012	346,723	296,732
<b>TRANSFERS-IN OTHER FUNDS</b>	4,908,545	3,269,626	3,276,126	3,123,161	3,522,056
<b>TOTAL OPERATING RESOURCES</b>	17,782,603	16,246,999	16,281,634	16,229,461	16,826,138
<b>EXPENDITURES</b>					
OPERATING DEPARTMENTS	14,544,203	15,806,240	15,820,075	15,225,296	16,589,152
NON-DEPT DIRECT	485,405	164,573	164,573	162,692	187,800
NON-DEPT MISC <sup>2</sup>	59,183	276,186	276,186	49,689	49,186
<b>TOTAL EXPENDITURES</b>	15,088,791	16,246,999	16,260,834	15,437,677	16,826,138
<b>TRANSFERS-OUT OTHER FUNDS</b>	2,396,378	0	73,469	926,402	0
<b>TOTAL USES OF OP RESOURCES</b>	17,485,169	16,246,999	16,334,303	16,364,079	16,826,138
<b>NET REVENUES</b>	297,434	0	(52,669)	(134,618)	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 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
102.00	TAX RECEIPTS-GENERAL FUND	\$ 3,185,640	\$ 3,436,654	\$ 3,436,654	\$ 3,493,629	\$ 3,698,380
130.00	PENALTY AND INTEREST/TAX	27,693	35,000	35,000	37,033	35,000
131.00	PENALTY FOR LATE RENDITION	3,515	4,000	4,000	3,875	4,000
140.00	CITY SALES TAX	4,753,324	4,528,266	4,528,266	4,605,494	4,618,831
150.00	UTIL FRANCHISE TAXES	2,452,581	2,486,582	2,486,582	2,186,006	2,471,889
156.00	GROSS RECPTS/FRANCHISE TAX	296,113	300,000	300,000	299,272	300,000
157.00	SANITATION FRANCHISE TAX	41,323	35,000	35,000	38,670	39,000
170.00	MIXED BEVERAGES TAX RECPT	49,000	37,000	37,000	39,000	39,000
	TOTAL TAXES	10,809,188	10,862,502	10,862,502	10,702,979	11,206,100
210.00	BEER/WINE LICENSE	4,090	11,000	11,000	10,475	5,000
250.00	WHISKEY/MALT/MIXED BEVERAG	8,195	4,200	4,200	5,010	8,200
260.00	NON-CONSENT TOWING LICENSE	4,000	4,000	4,000	3,500	3,500
270.00	MOBILE HOME PARK LICENSE	1,200	1,200	1,200	1,240	1,240
	TOTAL LICENSES	17,485	20,400	20,400	20,225	17,940
310.00	BUILDING PERMITS	73,362	50,000	50,000	79,882	65,000
320.00	ELECTRICIAL/PLUMBING PERMI	29,436	23,000	23,000	26,528	27,000
335.00	PARADE PERMITS/SPECIAL EVENTS	390	300	300	240	300
340.00	VENDORS PERMITS	403	300	300	410	400
	TOTAL PERMITS	103,591	73,600	73,600	107,060	92,700
410.00	CORPORATION COURT FINES	440,040	400,000	400,000	470,183	475,000
410.05	TRAFFIC FINES	230,590	230,000	230,000	286,696	260,000
410.30	ADMINISTRATIVE FEES	14,786	13,776	13,776	16,747	15,000
410.50	FINES-CHILD SAFETY FEES	1,716	1,764	1,764	2,403	2,500
410.60	FINES-TRAFFIC/ARREST/TIME	43,902	48,582	48,582	47,726	45,000
410.74	MOVING VIOLATION FEES-CITY	35	30	30	32	30
420.00	FIELD RENTAL FEES	28,260	35,000	35,000	34,675	35,000
425.00	PARK FACILITY FEES	28,866	26,000	26,000	32,466	32,500
440.00	POLICE DEPT REPORTS	2,270	2,400	2,400	2,174	2,400
450.00	PLANNING FEES	4,000	2,800	2,800	7,150	7,500
455.00	HEALTH INSPECTION FEES	15,325	15,000	15,000	19,275	19,000
460.00	FIRE DEPT INSPECTION FEES	2,929	2,600	2,600	2,747	2,600
466.00	FALSE ALARMS	1,710	1,500	1,500	1,140	1,500
467.00	PHONE ACCESS LINE FEES	84,884	42,000	42,000	83,191	84,000
469.00	MISC FIRE DEPT FEES	1,420	2,000	2,000	1,400	1,500
470.00	LIBRARY FINES/FEES	12,932	12,000	12,000	11,769	12,000
490.00	MISC LICENSES/FEES/PERMITS	440	0	0	0	0
	TOTAL FINES & FEES	914,104	835,452	835,452	1,019,774	995,530

## GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
512.00	SALES OF PROPERTY	\$ 141,517	\$ 291,294	\$ 291,294	\$ 291,839	\$ 76,355
513.00	INTEREST INCOME	2	0	0	61,669	65,000
513.30	INTEREST INCOME-TEXPOOL	440	300	300	2,035	2,000
513.35	INTEREST-TEXSTAR	1,580	1,000	1,000	3,174	3,000
514.30	VENDING MACHINE-SOFT DRINKS	56	50	50	50	50
514.35	VENDING MACHINES-SNACKS	658	500	500	440	500
515.00	PARKING INCOME	5,762	5,000	5,000	3,148	3,200
518.00	RENTAL INCOME	6,002	6,000	6,000	6,000	6,700
520.00	MAIN STREET EVENT REVENUE	28,670	29,500	29,500	33,300	36,500
521.10	GRANT REVENUE-AIRPORT	50,000	30,000	30,000	30,000	30,000
521.46	GRANT REVENUE-LIBRARY	5,328	0	0	2,490	0
528.25	WASH CO - COMMUNICATIONS	12,000	12,000	12,000	12,000	12,000
528.87	WASH CO APPRAISAL DIST-MISC	5,530	0	0	0	0
529.00	AIRPORT REVENUES	60,977	90,000	90,000	79,764	80,000
530.00	INSURANCE PROCEEDS	19,309	38,513	66,648	40,000	40,000
535.00	MISC POLICE DEPT REVENUES	5,277	5,300	0	2,860	2,500
537.00	RESTITUTION PAYMENTS	1,137	500	500	0	0
545.00	STREET DEPT REVENUES	2,107	2,500	2,500	500	500
555.00	LEASE/ROYALTY PAYMENTS	733	1,200	1,200	624	750
590.00	MISCELLANEOUS REVENUES	33,225	30,000	30,000	32,348	30,000
	TOTAL MISC	380,310	543,657	566,492	602,241	389,055

## GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
740.00	AQUATICS ADMISSION FEES	\$ 84,755	\$ 90,000	\$ 90,000	\$ 90,450	\$ 90,000
740.10	CONCESSION REVENUE	25,563	30,000	30,000	27,133	27,000
740.20	AQUATICS MEMBER PASSES	69,077	68,000	68,000	70,404	69,000
740.30	PROGRAM REV-AQUATICS	33,277	32,000	32,000	33,000	33,000
740.40	PROGRAM REV-RECREATION	11,567	15,000	15,000	9,845	12,000
770.10	POOL RENTALS-LEISURE POOL	12,981	12,000	12,000	14,175	14,000
770.20	POOL RENT/LESSON-COMPETITN	18,333	18,000	18,000	18,680	18,000
770.30	POOL RENTALS-THERAPY POOL	1,150	750	750	1,700	1,500
770.40	LOCKER/TABLE RENTAL	3,500	3,775	3,775	3,800	3,800
770.50	AQUATICS MEETING ROOM RENT	847	900	900	1,320	900
770.90	AQUATICS/RECREATION MISC REV	4,301	3,500	3,500	4,720	4,500
	TOTAL AQUATICS	265,350	273,925	273,925	275,227	273,700
820.00	ADOPTION FEES	7,316	7,500	7,500	8,280	10,000
830.00	ANIMAL CONTROL-MISC/RABIES	549	575	575	554	575
850.00	DOG LICENSE	6,426	7,500	7,500	6,677	6,700
860.00	MULTI-ANIMAL PERMITS	50	50	50	50	50
870.00	IMPOUNDED ANIMALS	3,851	4,000	4,000	1,250	1,500
880.00	EDUCATION FEES	1,130	1,500	1,500	1,260	1,500
	TOTAL SHELTER/CONT	19,322	21,125	21,125	18,071	20,325
	TOTAL REVENUES	12,509,350	12,630,661	12,653,496	12,745,577	12,995,350
RECONCILIATION GENERAL LEDGER TO CAFR FINANCIALS						
999.01	FORTNIGHTLY BOOK SALES <sup>1</sup>	11,547	14,000	14,000	14,000	12,000
	<b>TOTAL REVENUES</b>	<b>\$ 12,520,897</b>	<b>\$ 12,644,661</b>	<b>\$ 12,667,496</b>	<b>\$ 12,759,577</b>	<b>\$ 13,007,350</b>

\* REVISED ANNUAL ESTIMATE

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

## INTERLOCAL AGREEMENTS

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
WASHINGTON COUNTY	\$ 162,990	\$ 142,381	\$ 142,381	\$ 149,111	\$ 95,882
BOYS & GIRLS CLUB	4,486	0	0	0	0
BRENHAM INDEPENDENT SCHOOL DISTRICT	132,877	137,522	137,522	140,803	144,041
BRENHAM HOUSING AUTHORITY	52,809	52,809	58,109	56,809	56,809
<b>TOTAL INTERLOCAL AGREEMENTS</b>	<b>\$ 353,161</b>	<b>\$ 332,712</b>	<b>\$ 338,012</b>	<b>\$ 346,723</b>	<b>\$ 296,732</b>

## TRANSFERS-IN

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
601.09 HOTEL/MOTEL FUND	\$ 80,027	\$ 72,950	\$ 79,450	\$ 78,720	\$ 68,000
602.00 ELECTRIC FUND	1,695,466	1,730,857	1,730,857	1,657,387	1,799,073
602.33 COURT TECH/SEC FUND	24,835	18,000	18,000	28,601	25,000
603.00 GAS FUND	339,505	364,065	364,065	344,407	385,103
604.00 WATER FUND	314,126	386,260	386,260	354,282	409,515
605.00 SEWER FUND	310,073	244,426	244,426	224,110	259,149
606.00 SANITATION FUND	1,721,994	314,068	314,068	297,109	332,216
625.00 BCDC FUND	144,378	139,000	139,000	138,545	104,000
650.00 WORKERS COMP	190,500	0	0	0	140,000
660.00 MEDICAL SELF INSURANCE FUND	87,640	0	0	0	0
<b>TOTAL TRANSFERS IN</b>	<b>\$ 4,908,545</b>	<b>\$ 3,269,626</b>	<b>\$ 3,276,126</b>	<b>\$ 3,123,161</b>	<b>\$ 3,522,056</b>

## TRANSFERS-OUT

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
602.18 2014 CAPITAL PROJECTS	\$ 1,260,000	\$ 0	\$ 0	\$ 252,000	\$ 0
602.22 PD GRANTS FUND	0	0	0	5,500	0
602.27 FEMA RELIEF FUND	0	0	0	8,000	0
662.00 EQUIPMENT FUND	1,136,378	0	20,800	608,233	0
664.00 STREETS & DRAINAGE FUND	0	0	52,669	52,669	0
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 2,396,378</b>	<b>\$ 0</b>	<b>\$ 73,469</b>	<b>\$ 926,402</b>	<b>\$ 0</b>
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>\$ 2,512,167</b>	<b>\$ 3,269,626</b>	<b>\$ 3,202,657</b>	<b>\$ 2,196,759</b>	<b>\$ 3,522,056</b>

\* REVISED ANNUAL ESTIMATE



**GENERAL FUND EXPENDITURES BY DEPARTMENT**

DEPARTMENT	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
121 ADMINISTRATION	\$ 963,117	\$ 879,847	\$ 870,282	\$ 788,481	\$ 882,114
122 DEVELOPMENT SERVICES	425,664	423,526	423,526	446,650	479,734
123 HUMAN RESOURCES	169,650	205,153	219,653	191,605	215,832
125 MAIN STREET	140,278	114,125	114,125	112,545	149,239
128 ENGINEERING SERVICES	0	197,636	197,636	142,481	212,799
131 MAINTENANCE	609,217	714,846	714,846	704,829	736,867
133 FINANCE	941,033	922,506	922,506	929,749	946,660
135 PURCHASING/WAREHOUSE	267,175	265,441	265,441	262,992	270,828
141 STREETS	1,216,527	1,274,548	1,274,548	1,119,119	1,379,393
144 PARKS	1,011,483	1,114,081	1,114,081	1,086,495	1,220,465
146 LIBRARY	372,375	412,568	412,568	383,284	509,838
148 AIRPORT	150,963	82,950	90,285	84,164	85,950
049 COMMUNITY PROGRAMS & MKTG	261,625	302,842	309,342	309,133	363,204
149 AQUATICS CENTER	758,169	796,266	796,266	780,306	786,711
050 CITY COMMUNICATIONS	247,197	241,114	241,114	271,882	247,029
151 POLICE	3,564,749	3,717,864	3,712,564	3,579,330	3,851,040
152 FIRE	1,653,366	1,721,321	1,721,321	1,686,037	1,937,403
154 ANIMAL SHELTER/CONTROL	292,945	347,600	347,600	320,877	371,815
155 MUNICIPAL COURT	400,085	450,224	450,224	448,984	436,390
167 GENERAL GOVERNMENT SERVICES	235,731	294,479	289,544	259,832	276,141
172 INFORMATION TECHNOLOGY	498,145	618,655	618,655	551,904	701,601
100 NON-DEPT DIRECT	485,405	526,509	526,509	566,586	407,167
110 NON-DEPT MISC	59,183	276,186	276,186	49,689	49,186
<b>TOTAL EXPENDITURES</b>	<b>14,724,082</b>	<b>15,900,287</b>	<b>15,908,822</b>	<b>15,076,954</b>	<b>16,517,406</b>
<b>RECONCILIATION GENERAL LEDGER TO CAFR FINANCIALS</b>					
FORTNIGHTLY BOOK SALES <sup>1</sup>	11,547	14,000	14,000	14,000	12,000
INTERLOCAL AGREEMENTS <sup>1</sup>	353,161	332,712	338,012	346,723	296,732
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,088,791</b>	<b>\$ 16,246,999</b>	<b>\$ 16,260,834</b>	<b>\$ 15,437,677</b>	<b>\$ 16,826,138</b>

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

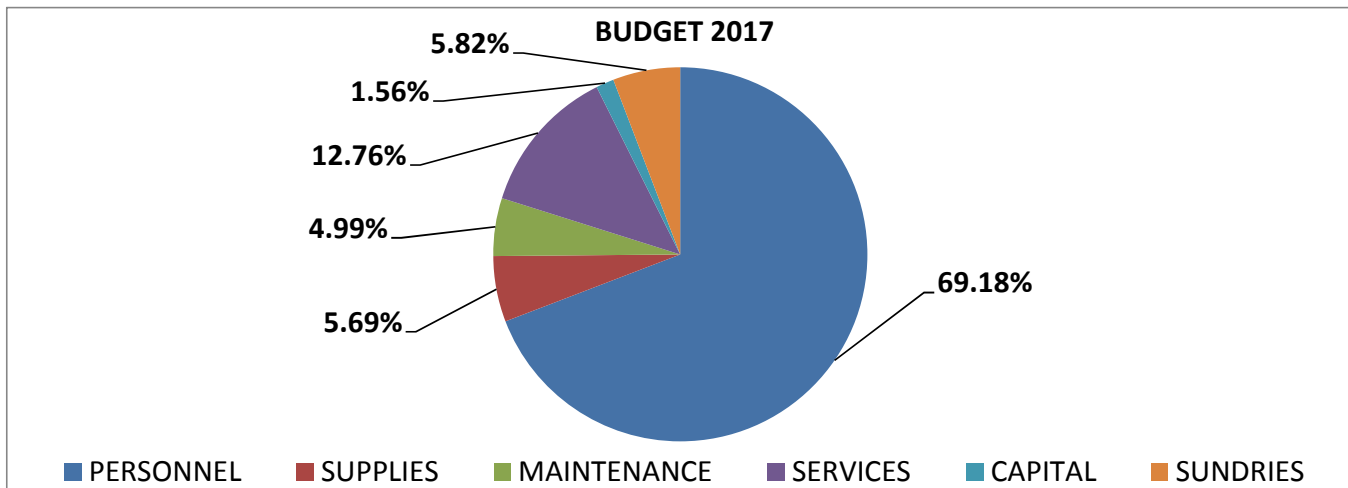
**GENERAL FUND EXPENDITURES BY DEPARTMENT - % CHANGE**

DEPARTMENT	BUDGET 2017 VERSUS		
	ORIGINAL 2016	AMENDED 2016	RAE* 2016
121 ADMINISTRATION	0.26%	1.36%	11.88%
122 DEVELOPMENT SERVICES	13.27%	13.27%	7.41%
123 HUMAN RESOURCES	5.21%	-1.74%	12.64%
125 MAIN STREET	30.77%	30.77%	32.60%
128 ENGINEERING SERVICES	7.67%	7.67%	49.35%
131 MAINTENANCE	3.08%	3.08%	4.55%
133 FINANCE	2.62%	2.62%	1.82%
135 PURCHASING/WAREHOUSE	2.03%	2.03%	2.98%
141 STREETS	8.23%	8.23%	23.26%
144 PARKS	9.55%	9.55%	12.33%
146 LIBRARY	23.58%	23.58%	33.02%
148 AIRPORT	3.62%	-4.80%	2.12%
049 COMMUNITY PROGRAMS & MKTG	19.93%	17.41%	17.49%
149 AQUATICS CENTER	-1.20%	-1.20%	0.82%
050 CITY COMMUNICATIONS	2.45%	2.45%	-9.14%
151 POLICE	3.58%	3.73%	7.59%
152 FIRE	12.55%	12.55%	14.91%
154 ANIMAL SHELTER/CONTROL	6.97%	6.97%	15.87%
155 MUNICIPAL COURT	-3.07%	-3.07%	-2.80%
167 GENERAL GOVERNMENT SERVICES	-6.23%	-4.63%	6.28%
172 INFORMATION TECHNOLOGY	13.41%	13.41%	27.12%
100 NON-DEPT DIRECT	-22.67%	-22.67%	-28.14%
110 NON-DEPT MISC	-82.19%	-82.19%	-1.01%
<b>TOTAL</b>	<b>3.88%</b>	<b>3.83%</b>	<b>9.55%</b>

\* REVISED ANNUAL ESTIMATE

## GENERAL FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
PERSONNEL	\$ 10,198,671	\$ 10,941,801	\$ 10,936,866	\$ 10,492,310	\$ 11,640,120
SUPPLIES	824,957	906,030	904,620	896,276	957,730
MAINTENANCE	727,284	790,312	796,057	758,620	839,300
SERVICES	2,063,310	2,175,644	2,175,644	2,121,931	2,147,820
CAPITAL	467,447	317,300	316,300	358,137	262,176
SUNDRIES	807,122	1,115,912	1,131,347	810,403	978,992
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,088,791</b>	<b>\$ 16,246,999</b>	<b>\$ 16,260,834</b>	<b>\$ 15,437,677</b>	<b>\$ 16,826,138</b>



## GENERAL FUND EXPENDITURES BY CATEGORY - % CHANGE

CATEGORY	BUDGET 2017 VERSUS		
	ORIGINAL 2016	AMENDED 2016	RAE* 2016
PERSONNEL	6.38%	6.43%	10.94%
SUPPLIES	5.71%	5.87%	6.86%
MAINTENANCE	6.20%	5.43%	10.64%
SERVICES	-1.28%	-1.28%	1.22%
CAPITAL	-17.37%	-17.11%	-26.79%
SUNDRIES	-12.27%	-13.47%	20.80%
<b>TOTAL</b>	<b>3.56%</b>	<b>3.48%</b>	<b>8.99%</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	\$
122 DEVELOPMENT SERVICES	812.22 Permits & Inspections Filing Software <sup>2</sup>	\$ 57,728
125 MAIN STREET	402.00 Design of Douglas Street Linear Park - Phase I <sup>3</sup>	15,000
131 MAINTENANCE	802.00 City Hall HVAC - Phase IV <sup>2</sup>	46,000
141 STREETS	803.00 Rehab 1 Mile of Streets with Asphalt Zipper	135,000
	810.41 Thermo-Paint Striper <sup>2</sup>	17,500
144 PARKS	716.44 Trash Receptacles - Phase III - Hohlt Park <sup>4</sup>	10,000
	716.47 Resurface Basketball Court - Hattie Mae Flowers Park <sup>4</sup>	10,000
	716.48 Upgrade Signage - Henderson Park <sup>4</sup>	10,500
	716.48 Resurface Basketball Court - Henderson Park <sup>4</sup>	10,000
	716.49 Resurface Basketball Court - Jerry Wilson Park <sup>4</sup>	10,000
	716.53 Picnic Tables - Phase III - Jackson Street Park Pavilions <sup>4</sup>	13,050
	716.53 Upgrade Signage - Jackson Street Park <sup>4</sup>	10,500
	716.53 Resurface Basketball Court - Jackson Street Park <sup>4</sup>	10,000
	813.44 10' Rotary Mower - Replace Unit #52 <sup>2</sup>	63,000
	813.44 8' Reel Mower - Replace Unit #325 <sup>2</sup>	57,000
	813.44 6' Rotary Mower - Replace Unit #241 <sup>2</sup>	33,000
	813.44 Pickup Truck - Replace Unit #193 <sup>2</sup>	25,000
	816.42 Restroom Upgrades - Fireman's Park <sup>4</sup>	250,000
	816.42 Fireman's Field Scoreboard Replacement - Fireman's Park <sup>4</sup>	35,000
	816.42 Parking Lot Reconstruction (Greenwade) - Fireman's Park <sup>4</sup>	15,000
	816.44 Canopies - Hohlt Park <sup>4</sup>	44,000
146 LIBRARY	812.46 Microfilm Reader <sup>2</sup>	15,000
049 COMM. PROGRAMS & MKTG	948.40 Christmas Stroll Programming <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 III <sup>3</sup>	35,000
	310.00 Interior Fence Replacement for Pump Enclosure <sup>3</sup>	10,000
	312.00 Aquatic Center Interior Improvements - Phase II <sup>3</sup>	30,000
151 POLICE	813.51 4 Police Units & 2 Admin Vehicles <sup>2</sup>	240,000
152 FIRE	101.00 Apparatus Operator I - 3.0 FTEs	179,556
	813.52 Replace 1 Ton Crew Cab 4x4 Truck <sup>2</sup>	55,300
155 MUNICIPAL COURT	991.00 Audio Equipment for Customer Service Window <sup>1</sup>	1,500
	991.00 Upgrade Phones (3) <sup>1</sup>	1,050
	992.00 Computer Replacement <sup>1</sup>	2,000
	992.00 Laserfiche & Adobe Licenses <sup>1</sup>	2,050
	994.00 Ticket Writer for Fire Marshal <sup>1</sup>	8,576
	994.00 Handheld Ticket Writers (2) <sup>1</sup>	8,000
	995.00 Replace City Marshal Vehicle <sup>1</sup>	40,000
172 INFORMATION TECHNOLOGY	812.72 Server Backup System - Phase II <sup>2</sup>	13,000
	813.72 Replace IT Van <sup>2</sup>	27,000
<b>TOTAL DEPARTMENTS</b>		<b><u>\$ 1,559,310</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 101 GENERAL FUND; COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND

<sup>4</sup> PAID OUT OF FUND 234 PARKS CAPITAL PROJECTS FUND; COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND



**STAFFING (FTEs)**

City Manager	1.00
City Secretary	1.00
Deputy City Secretary	1.00
Executive Administrative Assistant	1.00
Part-Time Worker	0.57
<b>Total FTEs</b>	<b>4.57</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; and
- > Research and develop new procedures and forms for City-issued licenses.

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 594,790	\$ 471,847	\$ 471,847	\$ 464,217	\$ 455,154
Supplies	30,567	19,700	19,700	18,206	22,860
Maintenance	0	0	0	0	0
Services	168,736	174,300	174,300	186,881	182,100
Capital	0	0	0	0	0
Sundries	169,024	214,000	204,435	119,177	222,000
<b>Total Department Expenditures</b>	<b>\$ 963,117</b>	<b>\$ 879,847</b>	<b>\$ 870,282</b>	<b>\$ 788,481</b>	<b>\$ 882,114</b>

**DECISION PACKAGES FUNDED**

None

**OUTPUTS**

Strategic Objective Reporting	1	1	1	1	1
Council Meetings Held	27	30	30	30	30
Ordinances Passed	33	35	33	33	35
Resolutions Passed	31	35	39	39	42
Open Records Requests	554	495	720	720	637
Liquor Licenses Processed	25	35	56	56	30
Special Event Permits	19	30	19	19	21
Vendor/Solicitor Permits	13	20	56	56	56

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 447,627	\$ 357,312	\$ 357,312	\$ 359,008	\$ 341,181
102.00	OVERTIME PAY	26	100	100	150	100
103.00	OASDI/MEDICARE	32,043	28,598	28,598	25,549	27,402
103.02	MATCHING RETIREMENT	28,090	20,601	20,601	17,707	28,091
105.00	LONGEVITY PAY	2,800	1,865	1,865	1,865	1,995
105.01	EDUCATION/MISCELLANEOUS	16,616	12,000	12,000	12,000	12,000
106.00	MEDICAL INSURANCE	60,287	44,901	44,901	44,161	38,489
106.01	LIFE INSURANCE	1,705	1,107	1,107	1,526	1,294
106.02	LONG TERM DISABILITY	882	422	422	845	716
107.00	WORKERS' COMPENSATION	1,172	1,619	1,619	1,406	695
116.00	SALARIES/WAGES CONTINGENCY	0	3,322	3,322	0	3,191
118.00	ACCRUED COMP TIME	3,542	0	0	0	0
204.00	POSTAGE & FREIGHT	880	1,800	1,800	1,020	1,000
205.00	OFFICE SUPPLIES	2,603	3,000	3,000	3,000	3,000
206.00	EMPLOYEE RELATIONS	2,059	2,000	2,000	1,750	2,000
207.00	REPRODUCTION & PRINTING	7,238	5,500	5,500	6,500	5,000
209.00	EDUCATIONAL	568	800	800	658	700
211.00	CLEANING & JANITORIAL	2,379	1,800	1,800	1,802	1,800
212.00	COMPUTER EQUIPMENT & SUPPLIES	12,743	3,000	3,000	2,715	7,000
213.00	COMMUNICATIONS EQUIPMENT	890	500	500	20	200
218.00	PHOTOGRAPHY	500	200	200	200	1,160
223.00	SMALL APPLIANCES	0	100	100	0	0
250.00	OTHER SUPPLIES	708	1,000	1,000	541	1,000

**DEPT 121 - ADMINISTRATION DEPARTMENT**

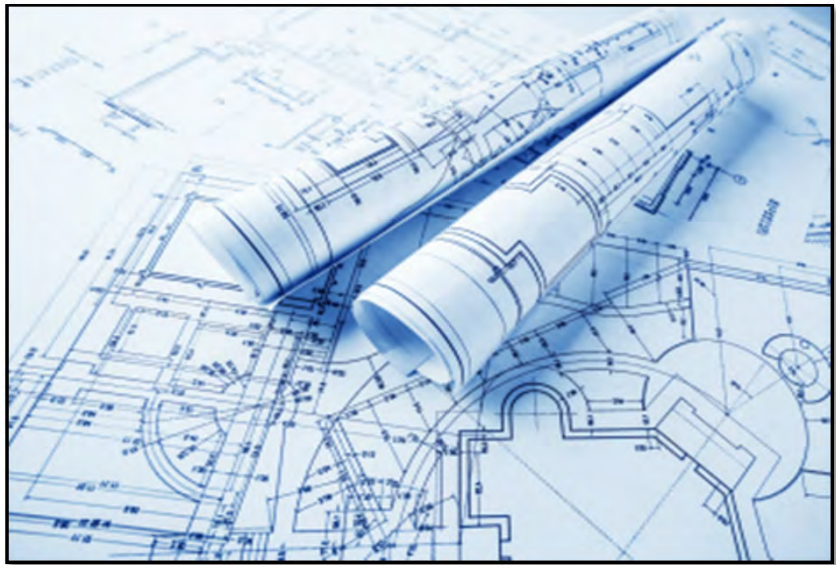
**\$882,114**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
402.00	AUDITS/CONSULTANTS FEES	\$ 4,670	\$ 6,000	\$ 6,000	\$ 5,550	\$ 3,500
403.00	TELEPHONE	1,441	1,300	1,300	1,167	1,300
409.00	ADVERTISEMENTS/LEGAL NOTICES	4,847	6,000	6,000	4,261	5,000
411.00	CITY ATTORNEY'S FEES	128,385	125,000	125,000	125,000	130,000
413.00	ACCIDENT/DAMAGE CLAIMS	8,792	10,000	10,000	26,260	10,000
419.00	LEGAL FEES	2,511	7,000	7,000	6,890	7,000
424.00	SERVICE CONTRACTS	16,801	17,000	17,000	17,000	23,800
450.00	OTHER SERVICES	1,288	2,000	2,000	753	1,500
901.00	LIAB/CASUALTY INSURANCE	87,334	89,000	89,000	83,885	86,500
907.00	ELECTION EXPENSE	4,963	0	0	0	7,000
907.10	CHARTER ELECTION EXPENSE	13,042	0	0	0	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	28,494	18,000	18,000	17,992	33,000
908.10	MILEAGE	2,416	3,000	3,000	2,700	3,000
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	3,498	3,500	3,500	8,100	6,500
924.00	CONTINGENCY	0	80,000	84,935	0	80,000
928.00	BRAZOS VALLEY COUNCIL	2,250	3,000	3,000	3,000	3,000
930.00	SPECIAL EVENTS	22,787	14,500	0	0	0
949.00	UNEMPLOYMENT BENEFITS	0	0	0	500	0
950.00	OTHER SUNDRY	4,240	3,000	3,000	3,000	3,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 963,117</b>	<b>\$ 879,847</b>	<b>\$ 870,282</b>	<b>\$ 788,481</b>	<b>\$ 882,114</b>

\* REVISED ANNUAL ESTIMATE





**STAFFING (FTEs)**

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
Part-Time Worker	0.33
<b>Total FTEs</b>	<b>5.83</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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 348,567	\$ 379,401	\$ 379,401	\$ 392,924	\$ 416,504
<b>Supplies</b>	13,304	17,000	17,000	19,479	20,400
<b>Maintenance</b>	800	200	200	210	200
<b>Services</b>	54,156	18,350	18,350	25,217	26,080
<b>Capital</b>	0	0	0	0	1,700
<b>Sundries</b>	8,837	8,575	8,575	8,820	14,850
<b>Total Department Expenditures</b>	<b>\$ 425,664</b>	<b>\$ 423,526</b>	<b>\$ 423,526</b>	<b>\$ 446,650</b>	<b>\$ 479,734</b>
<b>DECISION PACKAGES FUNDED</b>					
812.22 Permits & Inspections Filing Software <sup>1</sup>					\$ 57,728
<b>OUTPUTS**</b>					
# of Planning & Zoning Commission Meetings	9	8	8	13	12
# of Board of Adjustment & Appeal Meetings	6	5	5	12	7
# of Airport Advisory Board Meetings	2	2	2	2	2
# of Building Standards Commission Meetings	2	2	2	2	2
# Permits Issued	938	900	900	964	900
# Inspections	2,588	2,500	2,500	1,888	2,500
<b>OUTCOMES</b>					
% Change in Permit Revenue	83.94%	6.36%	6.36%	17.11%	25.95%

\* REVISED ANNUAL ESTIMATE

\*\* INFORMATION BASED ON CALENDAR YEAR

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

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 256,011	\$ 276,642	\$ 276,642	\$ 291,832	\$ 300,866
102.00	OVERTIME PAY	215	200	200	600	200
103.00	OASDI/MEDICARE	19,445	21,943	21,943	22,513	23,710
103.02	MATCHING RETIRMENT	17,193	17,631	17,631	15,393	26,279
105.00	LONGEVITY PAY	3,170	3,445	3,445	3,271	2,255
105.01	EDUCATION/MISCELLANEOUS	5,077	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	44,652	48,181	48,181	50,188	51,324
106.01	LIFE INSURANCE	1,035	965	965	1,326	1,247
106.02	LONG TERM DISABILITY	544	368	368	733	688
107.00	WORKERS' COMPENSATION	675	1,097	1,097	1,068	894
116.00	SALARIES/WAGES CONTINGENCY	0	2,929	2,929	0	3,041
118.00	ACCRUED COMP TIME	551	0	0	0	0
202.00	FUEL	2,024	2,500	2,500	2,496	2,500
203.00	TOOLS/SMALL EQUIPMENT	216	0	0	18	200
204.00	POSTAGE & FREIGHT	1,579	1,200	1,200	1,904	2,000
205.00	OFFICE SUPPLIES	867	1,000	1,000	999	1,250
206.00	EMPLOYEE RELATIONS	203	500	500	504	500
207.00	REPRODUCTION & PRINTING	7,463	8,000	8,000	9,222	9,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	11	800	800	796	800
209.00	EDUCATIONAL	359	300	300	300	300
211.00	CLEANING & JANITORIAL	49	0	0	22	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	396	2,700	2,700	2,699	3,750
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	213	0
250.00	OTHER SUPPLIES	137	0	0	306	100
303.00	VEHICLES/LARGE EQUIPMENT	800	200	200	210	200

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
402.00	AUDITS/CONSULTANTS	\$ 353	\$ 0	\$ 0	\$ 765	\$ 0
403.00	TELEPHONE	(43)	0	0	0	0
408.10	RENTALS/LEASES-FLEET	180	0	0	400	375
409.00	ADVERTISEMENTS/LEGAL NOTICES	964	1,000	1,000	1,295	1,300
418.00	SUBSTANDARD BUILDING EXPENSE	0	5,000	5,000	5,004	5,000
422.00	CONTRACT LABOR	44,196	0	0	1,125	3,000
424.00	SERVICE CONTRACTS	5,107	8,850	8,850	12,378	12,105
445.00	CODE ENFORCEMENT	2,680	3,500	3,500	3,500	4,300
450.00	OTHER SERVICES	719	0	0	750	0
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	0	1,700
901.00	LIAB/CASUALTY INSURANCE	279	325	325	573	600
908.00	SEMINARS/MEMBERSHIP/TRAVE	7,500	6,800	6,800	6,799	6,800
908.10	MILEAGE	592	750	750	750	750
908.20	CONTINUING EDUCATION	0	0	0	0	6,000
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	466	700	700	698	700
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 425,664</b>	<b>\$ 423,526</b>	<b>\$ 423,526</b>	<b>\$ 446,650</b>	<b>\$ 479,734</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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 150,369	\$ 176,574	\$ 176,574	\$ 155,698	\$ 174,841
Supplies	2,647	2,500	2,500	2,506	4,900
Maintenance	209	0	0	0	0
Services	13,785	22,750	22,750	13,572	16,535
Capital	0	0	0	0	0
Sundries	2,640	3,329	17,829	19,829	19,556
<b>Total Department Expenditures</b>	<b>\$ 169,650</b>	<b>\$ 205,153</b>	<b>\$ 219,653</b>	<b>\$ 191,605</b>	<b>\$ 215,832</b>

**DECISION PACKAGES FUNDED**

None

**OUTPUTS**

New Hires Processed	94	80	80	105	90
Terminations Processed	117	70	70	88	75
Job Applications Processed	1,992	2,000	2,000	2,063	2,000
Jobs Advertised	60	60	60	60	65
Training Classes Held	10	12	12	10	6
Workers' Compensation Claims	21	35	35	36	25
Quarterly Loss Prevention Training	4	4	4	6	12
Property/Liability Damage Claims	N/A	N/A	N/A	27	20

**OUTCOMES**

Full Time Turnover Rate	24.17%	16.91%	16.91%	12.56%	16.43%
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\* REVISED ANNUAL ESTIMATE

**DEPT 123 - HUMAN RESOURCES DEPARTMENT**

**\$215,832**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 113,731	\$ 133,580	\$ 133,580	\$ 127,511	\$ 139,279
103.00	OASDI/MEDICARE	8,066	10,309	10,309	9,336	10,748
103.02	MATCHING RETIREMENT	7,424	6,858	6,858	5,439	10,350
105.00	LONGEVITY PAY	1,270	965	965	965	1,070
106.00	MEDICAL INSURANCE	18,819	22,789	22,789	11,423	11,093
106.01	LIFE INSURANCE	408	388	388	451	504
106.02	LONG TERM DISABILITY	232	148	148	249	279
107.00	WORKERS' COMPENSATION	192	364	364	324	276
116.00	SALARIES/WAGES CONTINGENCY	0	1,173	1,173	0	1,242
118.00	ACCRUED COMP TIME	227	0	0	0	0
204.00	POSTAGE & FREIGHT	260	300	300	390	300
205.00	OFFICE SUPPLIES	209	500	500	417	500
206.00	EMPLOYEE RELATIONS	14	0	0	0	0
207.00	REPRODUCTION & PRINTING	1,385	1,200	1,200	1,229	1,200
212.00	COMPUTER EQUIPMENT & SUPPLIES	779	500	500	451	2,900
250.00	OTHER SUPPLIES	0	0	0	19	0
313.00	COMPUTER/OFFICE EQUIPMENT	209	0	0	0	0
402.00	AUDITS/CONSULTANTS FEES	0	6,250	6,250	0	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	596	1,000	1,000	1,054	1,000
410.00	PRE-EMP PHYCLS/NON DOT DRG TST	4,912	6,000	6,000	3,983	6,000
412.00	CDL DOT DRUG TESTS	2,339	3,000	3,000	2,969	3,000
424.00	SERVICE CONTRACTS	5,938	6,500	6,500	5,531	6,500
450.00	OTHER SERVICES	0	0	0	35	35
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,809	2,000	2,000	2,500	3,200
908.05	EMPLOYEE TRAINING	0	500	500	500	500
908.10	MILEAGE	253	400	400	400	400
930.00	SPECIAL EVENTS	0	0	14,500	16,000	14,500
950.00	OTHER SUNDRY	578	429	429	429	956
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 169,650</b>	<b>\$ 205,153</b>	<b>\$ 219,653</b>	<b>\$ 191,605</b>	<b>\$ 215,832</b>

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

Main Street Manager	1.00
Part-Time Community Services Assistant	0.25
<b>Total FTEs</b>	<b>1.25</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, dining, and entertainment 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**

**\$149,239**

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 78,992	\$ 80,650	\$ 80,650	\$ 80,162	\$ 91,764
<b>Supplies</b>	3,878	2,225	2,225	2,182	3,225
<b>Maintenance</b>	0	0	0	0	0
<b>Services</b>	3,204	3,000	3,000	1,782	18,000
<b>Capital</b>	0	0	0	0	0
<b>Sundries</b>	54,205	28,250	28,250	28,419	36,250
<b>Total Department Expenditures</b>	<b>\$ 140,278</b>	<b>\$ 114,125</b>	<b>\$ 114,125</b>	<b>\$ 112,545</b>	<b>\$ 149,239</b>
<b>DECISION PACKAGES FUNDED</b>					
402.00 Design of Douglas Street Linear Park - Phase I					\$ 15,000
815.25 Wayfinding Program Signage <sup>1</sup>					156,470
<b>OUTPUTS</b>					
Downtown Reinvestment	\$1,350,000	\$1,000,000	\$1,000,000	\$7,786,800	\$1,250,000
# Downtown Events	8	12	12	8	12
# Event Visitors	13,500	20,000	20,000	13,500	16,000
Volunteer Hours Logged	2,300	1,600	1,600	2,300	2,750
National Main St Recognition	Yes	Yes	Yes	Yes	Yes
<b>OUTCOMES</b>					
% Change in Event Revenue	9.51%	0.00%	0.00%	20.30%	23.73%

\* REVISED ANNUAL ESTIMATE

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

**DEPT 125 - MAIN STREET DEPARTMENT**

**\$149,239**

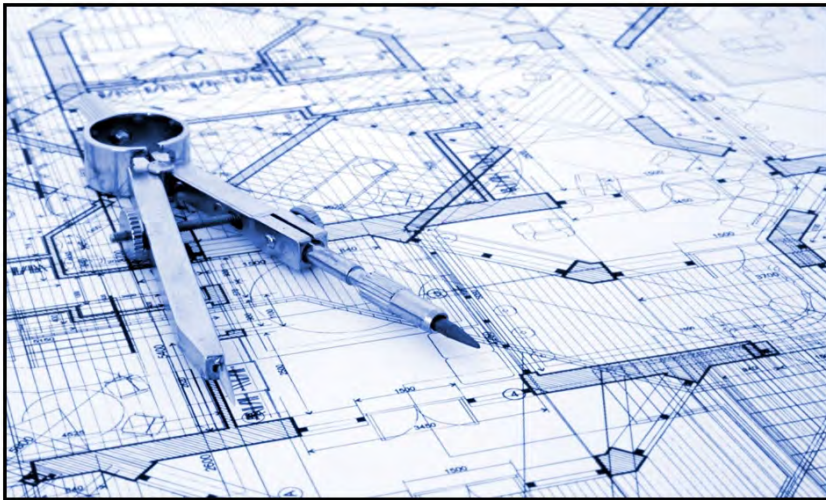
**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 61,550	\$ 62,471	\$ 62,471	\$ 63,056	\$ 70,960
103.00	OASDI/MEDICARE	4,540	4,883	4,883	4,762	5,534
103.02	MATCHING RETIREMENT	4,050	3,917	3,917	3,420	5,819
105.00	LONGEVITY PAY	920	980	980	980	983
106.00	MEDICAL INSURANCE	7,431	7,255	7,255	7,325	7,217
106.01	LIFE INSURANCE	257	219	219	298	278
106.02	LONG TERM DISABILITY	133	83	83	165	154
107.00	WORKERS' COMPENSATION	110	172	172	156	141
116.00	SALARIES/WAGES CONTINGENCY	0	670	670	0	678
204.00	POSTAGE	377	150	150	137	150
205.00	OFFICE SUPPLIES	28	75	75	75	75
206.00	EMPLOYEE RELATIONS	8	0	0	0	0
207.00	REPRODUCTION & PRINTING	3,464	2,000	2,000	1,970	3,000
402.00	AUDITS/CONSULTANTS FEES	0	0	0	0	15,000
408.10	RENTALS/LEASES-FLEET	60	0	0	0	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	1,898	1,500	1,500	1,488	1,500
424.00	SERVICE CONTRACTS	1,246	1,500	1,500	294	1,500
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,411	3,500	3,500	3,707	5,500
908.10	MILEAGE	611	750	750	730	750
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	541	1,000	1,000	982	1,000
948.00	DOWNTOWN EXPENSE-OTHER	13,893	10,500	10,500	10,500	15,000
948.50	HOT NIGHTS, COOL TUNES	20,184	0	0	0	0
948.90	LOCAL HISTORY DAY PROGRAM	14,563	12,500	12,500	12,500	14,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 140,278</b>	<b>\$ 114,125</b>	<b>\$ 114,125</b>	<b>\$ 112,545</b>	<b>\$ 149,239</b>

\* REVISED ANNUAL ESTIMATE



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	<b>STAFFING (FTEs)</b>
City Engineer	1.00
Engineer in Training	<u>1.00</u>
<b>Total FTEs</b>	<b>2.00</b>

The Engineering Department provides quality customer service and guidance to property owners, developers, real estate agents, and brokers on development requirements. Engineering provides support to Public Works and Public Utilities for public infrastructure projects. The City Engineer manages Brenham Municipal Airport Fixed Base Operator projects and is a liaison to the Brenham Airport Advisory Board. Engineering coordinates with Local, State, and Federal agencies.

**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;
- > Manage consultants and contractors for public projects;
- > Provide assistance to developers, contractors, and design professionals;
- > Review and approve development site plans, engineering drawings, surveys, plats, and construction permits;
- > Revise and maintain construction details, specifications, and manuals;
- > Oversee City infrastructure projects, including inspecting and reviewing projects to monitor compliance with plans and specifications; and
- > Revise ordinances to comply with state and federal laws and to meet the needs of the community.

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 0	\$ 186,886	\$ 186,886	\$ 102,489	\$ 202,649
Supplies	0	2,150	2,150	1,189	3,550
Maintenance	0	0	0	0	0
Services	0	5,000	5,000	36,633	3,000
Capital	0	0	0	0	0
Sundries	0	3,600	3,600	2,170	3,600
<b>Total Department Expenditures</b>	<b>\$ 0</b>	<b>\$ 197,636</b>	<b>\$ 197,636</b>	<b>\$ 142,481</b>	<b>\$ 212,799</b>

**DECISION PACKAGES FUNDED**

None

**OUTPUTS**

None

**OUTCOMES**

None

\* REVISED ANNUAL ESTIMATE

**DEPT 128 - ENGINEERING SERVICES DEPARTMENT**

**\$212,799**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 0	\$ 129,027	\$ 129,027	\$ 77,262	\$ 146,265
103.00	OASDI/MEDICARE	0	10,363	10,363	6,128	11,674
103.02	MATCHING RETIREMENT	0	8,312	8,312	4,190	13,445
105.00	LONGEVITY PAY	0	195	195	13	55
105.01	EDUCATION/MISCELLANEOUS	0	6,000	6,000	4,731	6,000
106.00	MEDICAL INSURANCE	0	27,483	27,483	9,370	22,187
106.01	LIFE INSURANCE	0	449	449	288	631
106.02	LONG TERM DISABILITY	0	172	172	160	349
107.00	WORKERS' COMPENSATION	0	3,538	3,538	347	496
116.00	SALARIES/WAGES CONTINGENCY	0	1,347	1,347	0	1,547
203.00	TOOLS/SMALL EQUIPMENT	0	200	200	213	300
205.00	OFFICE SUPPLIES	0	100	100	147	500
206.00	EMPLOYEE RELATIONS	0	100	100	100	100
207.00	REPRODUCTION & PRINTING	0	100	100	79	100
208.00	CLOTHING/PERS PROTECTIVE EQUIP	0	300	300	200	300
209.00	EDUCATIONAL	0	250	250	150	250
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	1,000	1,000	200	1,800
250.00	OTHER SUPPLIES	0	100	100	100	200
402.00	AUDITS/CONSULTANTS FEES	0	0	0	34,633	0
403.00	TELEPHONE	0	1,000	1,000	500	1,000
408.10	RENTALS/LEASES - FLEET	0	500	500	0	500
424.00	SERVICE CONTRACTS	0	3,500	3,500	1,500	1,500
908.00	SEMINARS/MEMBERSHIP/TRAVE	0	3,000	3,000	1,570	3,000
908.10	MILEAGE	0	500	500	500	500
950.00	OTHER SUNDRY	0	100	100	100	100
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 0</b>	<b>\$ 197,636</b>	<b>\$ 197,636</b>	<b>\$ 142,481</b>	<b>\$ 212,799</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.

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 361,711	\$ 494,047	\$ 494,047	\$ 490,219	\$ 509,917
<b>Supplies</b>	24,389	28,055	28,055	25,176	28,025
<b>Maintenance</b>	67,621	28,400	28,400	28,158	43,700
<b>Services</b>	149,586	156,844	156,844	149,712	147,825
<b>Capital</b>	5,810	0	0	4,000	0
<b>Sundries</b>	100	7,500	7,500	7,564	7,400
<b>Total Department Expenditures</b>	<b>\$ 609,217</b>	<b>\$ 714,846</b>	<b>\$ 714,846</b>	<b>\$ 704,829</b>	<b>\$ 736,867</b>

**DECISION PACKAGES FUNDED**

802.00 Replace City Hall HVAC <sup>1</sup>	\$ 46,000
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**OUTPUTS**

<b>Building Maintenance</b>					
Remodel Projects	7	5	5	5	5
New Construction	3	3	3	3	3
Roof Repairs	4	1	1	8	1
Total HVAC Services and Repairs	129	100	100	164	100
HVAC Repairs (major)	3	4	4	5	4
Street Light Repairs	181	200	200	149	200
Flags and Banners	47	60	60	52	60
Miscellaneous Services and Repairs	254	225	225	268	250
<b>Vehicle Maintenance</b>					
Brake Repairs	28	50	50	35	50
Transmission Repairs	14	10	10	8	10
Oil Changes	79	100	100	56	100
Outsourced Oil Changes	187	120	120	130	120
State Inspections	113	120	120	107	120
<b>Service Calls</b>					
Facility Maintenance	895	1,000	1,000	925	1,000
Vehicle Maintenance	774	800	800	542	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**

**\$736,867**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 308,618	\$ 333,831	\$ 333,831	\$ 335,517	\$ 343,557
102.00	OVERTIME PAY	770	1,500	1,500	3,300	1,500
103.00	OASDI/MEDICARE	23,073	26,341	26,341	25,554	27,095
103.02	MATCHING RETIREMENT	19,943	20,617	20,617	17,841	30,470
105.00	LONGEVITY PAY	1,795	2,300	2,300	2,300	2,440
105.01	EDUCATION/MISCELLANEOUS	5,769	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	71,905	87,669	87,669	87,796	85,113
106.01	LIFE INSURANCE	1,210	1,140	1,140	1,562	1,451
106.02	LONG TERM DISABILITY	630	434	434	862	800
107.00	WORKERS' COMPENSATION	5,930	10,773	10,773	9,487	7,939
116.00	SALARIES/WAGES CONTINGENCY	0	3,442	3,442	0	3,552
118.00	ACCRUED COMP TIME	1,117	0	0	0	0
120.00	PAYROLL CONTRA EXPENSE	(79,049)	0	0	0	0
202.00	FUEL	5,214	7,000	7,000	4,655	5,000
203.00	TOOLS/SMALL EQUIPMENT	3,914	4,500	4,500	4,500	4,500
204.00	POSTAGE & FREIGHT	22	50	50	0	50
205.00	OFFICE SUPPLIES	196	300	300	300	200
206.00	EMPLOYEE RELATIONS	868	780	780	827	800
207.00	REPRODUCTION/PRINTING	771	700	700	250	700
208.00	CLOTHING/PERS PROTECTIVE EQUIP	4,235	5,250	5,250	5,247	5,300
210.00	BOTANICAL & AGRICULTURAL	77	75	75	75	75
211.00	CLEANING AND JANITORIAL	2,316	2,000	2,000	1,994	2,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,532	1,200	1,200	1,127	3,400
221.00	SAFETY/FIRST AID SUPPLIES	759	500	500	471	500
223.00	SMALL APPLIANCES	59	200	200	200	0
250.00	OTHER SUPPLIES	4,426	5,500	5,500	5,530	5,500

## LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 7,253	\$ 7,000	\$ 7,000	\$ 6,801	\$ 7,000
304.00	MACHINERY/EQUIPMENT	236	300	300	672	1,000
306.00	OUTDOOR/STREET LIGHTING	32,891	0	0	0	0
310.00	LAND/GROUNDS	4,737	600	600	600	500
312.00	BUILDINGS/APPLIANCES	22,449	20,000	20,000	19,605	35,000
350.00	OTHER MAINTENANCE	56	500	500	480	200
401.00	ELECTRICAL	93,847	87,429	87,429	81,600	83,500
402.00	AUDITS/CONSULTANTS FEES	0	0	0	1,950	1,950
403.00	TELEPHONE	681	750	750	753	750
404.00	GAS	4,838	4,800	4,800	3,400	4,800
405.00	WATER	2,178	2,225	2,225	2,000	2,100
406.00	SEWER	1,757	1,840	1,840	1,600	1,700
406.50	GARBAGE	2,375	2,500	2,500	2,381	2,325
406.60	DISPOSAL FEES	326	0	0	400	400
408.10	RENTALS/LEASES-FLEET	175	800	800	400	300
409.00	ADVERTISEMENTS/LEGAL NOTICES	25	0	0	0	0
415.00	JANITORIAL SERVICES	28,066	34,000	34,000	33,738	30,000
424.00	SERVICE CONTRACTS	10,324	15,000	15,000	14,990	13,500
450.00	OTHER SERVICES	4,994	7,500	7,500	6,500	6,500
702.00	BUILDINGS	5,810	0	0	0	0
710.00	MACHINERY/EQUIPMENT	0	0	0	4,000	0
901.00	LIAB/CASUALTY INSURANCE	3,480	3,800	3,800	3,508	3,800
908.00	SEMINARS/MEMBERSHIP/TRAVE	459	2,500	2,500	2,400	2,500
908.10	MILEAGE	48	400	400	360	100
950.00	OTHER SUNDRY	598	800	800	1,296	1,000
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 613,703</b>	<b>\$ 714,846</b>	<b>\$ 714,846</b>	<b>\$ 704,829</b>	<b>\$ 736,867</b>
999.08	B&G CLUB-MAINT REIMB	(4,486)	0	0	0	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 609,217</b>	<b>\$ 714,846</b>	<b>\$ 714,846</b>	<b>\$ 704,829</b>	<b>\$ 736,867</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	2.00
<b>Total FTEs</b>	<b>9.00</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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 757,776	\$ 735,776	\$ 735,776	\$ 744,437	\$ 761,935
<b>Supplies</b>	16,004	17,975	17,975	17,755	18,075
<b>Maintenance</b>	0	0	0	0	0
<b>Services</b>	158,687	160,280	160,280	158,383	158,250
<b>Capital</b>	0	0	0	2,284	0
<b>Sundries</b>	8,566	8,475	8,475	6,890	8,400
<b>Total Department Expenditures</b>	<b>\$ 941,033</b>	<b>\$ 922,506</b>	<b>\$ 922,506</b>	<b>\$ 929,749</b>	<b>\$ 946,660</b>
<b>DECISION PACKAGES FUNDED</b>					
None					
<b>OUTPUTS</b>					
<b>Fiscal Management</b>					
- Accounts Payable Transactions	5,930	5,920	5,920	6,328	6,050
- Payroll Transactions	6,746	6,750	6,750	6,934	7,010
- Days of General Fund Reserves	109	108	106	103	102
- 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 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 557,335	\$ 543,707	\$ 543,707	\$ 554,027	\$ 542,070
103.00	OASDI/MEDICARE	40,467	42,420	42,420	40,816	42,258
103.02	MATCHING RETIREMENT	35,084	30,978	30,978	27,930	48,667
105.00	LONGEVITY PAY	4,013	3,230	3,230	2,629	2,558
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	111,669	100,313	100,313	107,948	109,894
106.01	LIFE INSURANCE	2,010	1,730	1,730	2,390	2,346
106.02	LONG TERM DISABILITY	1,112	660	660	1,333	1,297
107.00	WORKERS' COMPENSATION	1,001	1,495	1,495	1,364	1,089
116.00	SALARIES/WAGES CONTINGENCY	0	5,243	5,243	0	5,756
118.00	ACCRUED COMP TIME	(914)	0	0	0	0
204.00	POSTAGE & FREIGHT	3,206	3,000	3,000	3,300	3,300
205.00	OFFICE SUPPLIES	3,297	4,500	4,500	4,000	4,500
206.00	EMPLOYEE RELATIONS	853	550	550	750	750
207.00	REPRODUCTION & PRINTING	6,016	5,000	5,000	4,950	5,000
209.00	EDUCATIONAL	0	200	200	200	200
211.00	CLEANING AND JANITORIAL	78	75	75	80	75
212.00	COMPUTER EQUIPMENT & SUPPLIES	2,099	4,600	4,600	4,400	4,200
213.00	COMMUNICATIONS EQUIPMENT	361	0	0	0	0
223.00	SMALL APPLIANCES	29	0	0	0	0
250.00	OTHER SUPPLIES	65	50	50	75	50
402.00	AUDITS/CONSULTANTS FEES	66,313	61,180	61,180	59,500	63,500
424.00	SERVICE CONTRACTS	34,543	36,000	36,000	36,053	33,000
426.00	ADP PAYROLL/PORTAL SERVICES	55,332	59,600	59,600	58,200	60,200
428.00	BANK FEES	1,569	2,000	2,000	3,700	600
450.00	OTHER SERVICES	930	1,500	1,500	930	950
715.00	OTHER CAPITAL	0	0	0	2,284	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	7,877	7,575	7,575	6,200	7,500
908.10	MILEAGE	726	800	800	650	800
950.00	OTHER SUNDRY	(36)	100	100	40	100
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 941,033</b>	<b>\$ 922,506</b>	<b>\$ 922,506</b>	<b>\$ 929,749</b>	<b>\$ 946,660</b>

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

Purchasing Manager	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.

- > Act as gatekeeper to assist all City Departments with purchasing process by:
  - ^ Providing vendor information;
  - ^ Advising on best purchasing method for need;
  - ^ Negotiating terms and conditions for agreements and contracts;
  - ^ Maintaining purchasing procedural requirements at current statutory levels;
- > Review contracts for periodic re-bid;
- > Maintain purchasing page on City website; and
- > Maintain warehouse stock levels to minimize emergency orders and optimize stock turns.

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 217,526	\$ 223,794	\$ 223,794	\$ 220,814	\$ 229,478
<b>Supplies</b>	7,149	7,300	7,300	5,707	7,040
<b>Maintenance</b>	7,104	200	200	2,296	850
<b>Services</b>	30,117	29,822	29,822	30,542	29,360
<b>Capital</b>	0	0	0	0	0
<b>Sundries</b>	5,280	4,325	4,325	3,633	4,100
<b>Total Department Expenditures</b>	<b>\$ 267,175</b>	<b>\$ 265,441</b>	<b>\$ 265,441</b>	<b>\$ 262,992</b>	<b>\$ 270,828</b>

**DECISION PACKAGES FUNDED**

None

**OUTPUTS**

<b>Purchasing</b>					
- Total Purchase Orders	881	900	900	820	950
- Total Bids and RFPs	11	12	12	9	14
<b>Physical Inventory</b>					
- Item Codes Maintained	1,210	1,250	1,250	1,206	1,250
- Number of Items Disbursed	143,392	182,000	182,000	106,186	150,000
- Dollars Disbursed	\$ 974,592	\$ 1,050,000	\$ 1,050,000	\$777,636	\$ 950,000
Online Auctions	53	60	60	107	60
Auction Revenue	\$ 48,901	\$ 50,000	\$ 50,000	\$98,171	\$ 50,000

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 151,603	\$ 155,739	\$ 155,739	\$ 157,198	\$ 160,596
102.00	OVERTIME PAY	0	200	200	500	200
103.00	OASDI/MEDICARE	10,804	12,134	12,134	11,478	12,520
103.02	MATCHING RETIREMENT	9,348	9,222	9,222	7,977	13,682
105.00	LONGEVITY PAY	1,910	2,030	2,030	2,030	2,035
106.00	MEDICAL INSURANCE	41,329	39,432	39,432	38,022	35,703
106.01	LIFE INSURANCE	595	514	514	702	657
106.02	LONG TERM DISABILITY	307	196	196	388	363
107.00	WORKERS' COMPENSATION	1,779	2,766	2,766	2,519	2,102
116.00	SALARIES/WAGES CONTINGENCY	0	1,561	1,561	0	1,620
118.00	ACCRUED COMP TIME	(150)	0	0	0	0
202.00	FUEL	467	700	700	560	600
203.00	TOOLS/SMALL EQUIPMENT	412	500	500	497	500
204.00	POSTAGE & FREIGHT	499	400	400	500	600
205.00	OFFICE SUPPLIES	392	800	800	800	500
206.00	EMPLOYEE RELATIONS	891	1,200	1,200	1,089	1,200
207.00	REPRODUCTION/PRINTING	1,247	1,800	1,800	453	700
208.00	CLOTHING/PERS PROTECTIVE EQUIP	362	500	500	486	840
211.00	CLEANING AND JANITORIAL	290	100	100	74	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,265	200	200	263	1,000
216.10	RESALE ITEMS-VENDING MACHINES	496	500	500	519	500
221.00	SAFETY/FIRST AID SUPPLIES	0	100	100	100	100
250.00	OTHER SUPPLIES	828	500	500	366	400

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 46	\$ 100	\$ 100	\$ 100	\$ 100
304.00	MACHINERY/EQUIPMENT	28	0	0	0	0
312.00	BUILDINGS/APPLIANCES	7,030	0	0	1,712	750
350.00	OTHER MAINTENANCE	0	100	100	484	0
401.00	ELECTRICAL	11,980	12,200	12,200	12,400	13,000
404.00	GAS	132	125	125	135	135
405.00	WATER	476	500	500	525	550
406.00	SEWER	258	320	320	350	350
406.50	GARBAGE	1,223	1,225	1,225	1,224	1,225
409.00	ADVERTISEMENTS/LEGAL NOTICES	3,309	2,500	2,500	2,129	2,000
415.00	JANITORIAL SERVICES	1,500	1,500	1,500	2,940	1,500
424.00	SERVICE CONTRACTS	10,476	11,000	11,000	10,387	10,100
450.00	OTHER SERVICES	764	452	452	452	500
901.00	LIAB/CASUALTY INSURANCE	2,153	2,225	2,225	2,433	2,750
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,355	1,000	1,000	650	650
908.10	MILEAGE	537	200	200	50	100
908.20	CONTINUING EDUCATION	1,236	800	800	400	500
950.00	OTHER SUNDRY	0	100	100	100	100
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 267,175</b>	<b>\$ 265,441</b>	<b>\$ 265,441</b>	<b>\$ 262,992</b>	<b>\$ 270,828</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	0.73
<b>Total FTEs</b>	<b>15.73</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 2016-17, the Street Department has planned to reconstruct approximately 13 sections of roadways throughout town. This will improve 2.3 miles of streets this upcoming 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.

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 635,113	\$ 695,138	\$ 695,138	\$ 611,755	\$ 762,933
Supplies	78,851	96,800	96,800	77,242	95,020
Maintenance	196,383	308,700	308,700	249,543	321,850
Services	30,157	21,210	21,210	27,410	24,040
Capital	259,022	135,000	135,000	135,000	157,000
Sundries	17,001	17,700	17,700	18,169	18,550
<b>Total Department Expenditures</b>	<b>\$ 1,216,527</b>	<b>\$ 1,274,548</b>	<b>\$ 1,274,548</b>	<b>\$ 1,119,119</b>	<b>\$ 1,379,393</b>

**DECISION PACKAGES FUNDED**

803.00 Rehab 1 Mile of Streets with Asphalt Zipper					\$ 135,000
810.41 Thermo-Paint Striper <sup>1</sup>					17,500

**OUTPUTS**

Chip Seal (linear feet)	680	1,000	1,000	1,000	1,000
Curb & Gutter (linear feet)	2,435	3,000	3,000	2,500	3,000
Sidewalks (linear feet)	2,000	2,500	2,500	2,000	2,000
Utility Cut Reconstruction (linear feet)	9,263	6,500	6,500	9,000	10,000
Reconstructed Streets (linear feet)	4,350	5,280	5,280	12,000	5,280
Cracked Sealed (miles)	30	25	25	10	15

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 461,094	\$ 447,295	\$ 447,295	\$ 449,129	\$ 499,491
102.00	OVERTIME PAY	585	2,500	2,500	4,000	2,500
103.00	OASDI/MEDICARE	34,286	35,496	35,496	34,346	39,522
103.02	MATCHING RETIREMENT	30,629	28,184	28,184	24,305	44,205
105.00	LONGEVITY PAY	7,373	6,770	6,770	6,770	7,018
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	142,532	132,776	132,776	122,893	132,102
106.01	LIFE INSURANCE	1,865	1,552	1,552	2,038	2,104
106.02	LONG TERM DISABILITY	982	591	591	1,154	1,159
107.00	WORKERS' COMPENSATION	19,695	29,268	29,268	26,120	23,661
116.00	SALARIES/WAGES CONTINGENCY	0	4,706	4,706	0	5,171
118.00	ACCRUED COMP TIME	842	0	0	0	0
120.00	PAYROLL CONTRA EXPENSE	(70,768)	0	0	(65,000)	0
202.00	FUEL	55,277	68,000	68,000	45,000	68,000
203.00	TOOLS/SMALL EQUIPMENT	3,506	4,300	4,300	4,287	4,300
204.00	POSTAGE	0	0	0	64	0
205.00	OFFICE SUPPLIES	67	200	200	300	200
206.00	EMPLOYEE RELATIONS	756	800	800	820	800
207.00	REPRODUCTION & PRINTING	258	400	400	200	200
208.00	CLOTHING/PERS PROTECTIVE EQUIP	7,915	9,500	9,500	9,290	7,020
210.00	BOTANICAL & AGRICULTURAL	3,284	7,200	7,200	7,217	7,200
211.00	CLEANING AND JANITORIAL	1,153	1,500	1,500	1,409	1,200
212.00	COMPUTER EQUIPMENT & SUPPLIES	719	1,400	1,400	1,600	2,100
213.00	COMMUNICATIONS EQUIPMENT	90	0	0	577	0
221.00	SAFETY/FIRST AID SUPPLIES	2,235	1,500	1,500	3,478	1,500
250.00	OTHER SUPPLIES	3,593	2,000	2,000	3,000	2,500

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 96,438	\$ 60,000	\$ 60,000	\$ 60,008	\$ 70,000
303.10	EQUIPMENT CONTRA EXPENSE	(103,395)	0	0	(65,000)	0
304.00	MACHINERY/EQUIPMENT	4,746	4,000	4,000	3,983	4,750
312.00	BUILDINGS/APPLIANCES	1,734	600	600	750	1,000
315.00	STREETS/INLETS/CURBS	11,377	4,000	4,000	3,986	4,000
315.10	STREETS-CONCRETE WORK	54,744	60,000	60,000	59,992	70,000
315.20	STREETS-MISC MATERIALS	38,764	100,000	100,000	99,905	90,000
315.30	STREETS-PREVENTATIVE MAINT	71,538	60,000	60,000	59,819	60,000
317.00	TRAFFIC SIGNS & ST MARKERS	20,221	20,000	20,000	26,000	22,000
350.00	OTHER MAINTENANCE	216	100	100	100	100
401.00	ELECTRICAL	4,247	4,100	4,100	3,600	3,900
402.15	STATE FEES	1,250	0	0	0	0
403.00	TELEPHONE	783	700	700	642	700
405.00	WATER	1,063	760	760	1,100	1,200
406.00	SEWER	1,430	1,010	1,010	1,500	1,600
406.50	GARBAGE	938	940	940	937	940
406.60	DISPOSAL FEES	18	0	0	3,000	2,000
408.00	RENTAL & LEASES	4,279	5,000	5,000	5,000	5,000
408.10	RENTALS/LEASES-FLEET	12,695	7,500	7,500	9,512	7,500
422.00	CONTRACT LABOR	1,532	0	0	901	0
424.00	SERVICE CONTRACTS	192	200	200	192	200
450.00	OTHER SERVICES	1,729	1,000	1,000	1,026	1,000
710.00	MACHINERY/EQUIPMENT	0	0	0	0	7,000
803.00	STREETS/INLETS/CURBS	249,022	135,000	135,000	135,000	150,000
813.00	VEHICLES/LARGE EQUIPMENT	10,000	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	12,491	13,400	13,400	13,937	14,400
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,428	4,000	4,000	3,932	4,000
908.10	MILEAGE	82	300	300	300	150
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,216,527</b>	<b>\$ 1,274,548</b>	<b>\$ 1,274,548</b>	<b>\$ 1,119,119</b>	<b>\$ 1,379,393</b>

\* REVISED ANNUAL ESTIMATE





**STAFFING (FTEs)**

Parks Superintendent	1.00
Assistant 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	2.00
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.

**DEPT 144 - PARKS DEPARTMENT**

**\$1,220,465**

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 600,126	\$ 696,531	\$ 696,531	\$ 661,436	\$ 750,335
Supplies	101,784	106,700	106,700	109,900	108,010
Maintenance	124,314	109,500	109,500	116,971	134,500
Services	207,635	222,000	222,000	223,370	224,370
Capital	1,163	0	0	0	23,200
Sundries	(23,540)	(20,650)	(20,650)	(25,182)	(19,950)
<b>Total Department Expenditures</b>	<b>\$ 1,011,483</b>	<b>\$ 1,114,081</b>	<b>\$ 1,114,081</b>	<b>\$ 1,086,495</b>	<b>\$ 1,220,465</b>

**DECISION PACKAGES FUNDED**

716.44 Trash Receptacles - Phase III - Hohlt Park <sup>2</sup>					\$ 10,000
716.47 Resurface Basketball Court - Hattie Mae Flowers Park <sup>2</sup>					10,000
716.48 Upgrade Signage - Henderson Park <sup>2</sup>					10,500
716.48 Resurface Basketball Court - Henderson Park <sup>2</sup>					10,000
716.49 Resurface Basketball Court - Jerry Wilson Park <sup>2</sup>					10,000
716.53 Picnic Tables - Phase III - Jackson Street Park Pavilions <sup>2</sup>					13,050
716.53 Upgrade Signage - Jackson Street Park <sup>2</sup>					10,500
716.53 Resurface Basketball Court - Jackson Street Park <sup>2</sup>					10,000
813.44 10' Rotary Mower - Replace Unit #52 <sup>1</sup>					63,000
813.44 8' Reel Mower - Replace Unit #325 <sup>1</sup>					57,000
813.44 6' Rotary Mower - Replace Unit #241 <sup>1</sup>					33,000
813.44 Pickup Truck - Replace Unit #193 <sup>1</sup>					25,000
816.42 Restroom Upgrades - Fireman's Park <sup>2</sup>					250,000
816.42 Fireman's Field Scoreboard Replacement - Fireman's Park <sup>3</sup>					62,000
816.42 Parking Lot Reconstruction (Greenwade/Kitchen) - Fireman's Park <sup>2</sup>					15,000
816.44 Canopies - Hohlt Park <sup>2</sup>					44,000

**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	5,107	5,626	5,626	5,486	6,163
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

<sup>3</sup> TOTAL PROJECT COST OF \$62,000 SPLIT BETWEEN BCDC (\$35,000) AND FY16 & FY17 ADVERTISING REVENUE (\$27,000); 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 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 404,747	\$ 469,318	\$ 469,318	\$ 459,957	\$ 514,388
102.00	OVERTIME PAY	5,350	4,000	4,000	9,000	4,000
103.00	OASDI/MEDICARE	30,694	37,287	37,287	35,688	40,663
103.02	MATCHING RETIREMENT	25,906	26,272	26,272	22,183	41,575
105.00	LONGEVITY PAY	6,480	7,350	7,350	6,590	6,353
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	110,225	127,079	127,079	108,072	119,530
106.01	LIFE INSURANCE	1,622	1,437	1,437	1,868	1,975
106.02	LONG TERM DISABILITY	835	546	546	1,031	1,087
107.00	WORKERS' COMPENSATION	7,064	12,887	12,887	11,047	9,907
116.00	SALARIES/WAGES CONTINGENCY	0	4,355	4,355	0	4,857
118.00	ACCRUED COMP TIME	1,202	0	0	0	0
202.00	FUEL	15,715	18,000	18,000	15,000	18,000
203.00	TOOLS/SMALL EQUIPMENT	3,686	3,500	3,500	3,500	4,500
204.00	POSTAGE	71	100	100	100	100
205.00	OFFICE SUPPLIES	22	200	200	400	250
206.00	EMPLOYEE RELATIONS	1,566	1,600	1,600	1,600	1,600
207.00	REPRODUCTION & PRINTING	155	550	550	550	550
208.00	CLOTHING/PERS PROTECTIVE EQUIP	6,871	6,500	6,500	6,500	7,760
210.00	BOTANICAL & AGRICULTURAL	30,073	30,000	30,000	36,000	32,000
210.10	BOTANICAL-BEAUTIFICATION	5,787	6,000	6,000	6,000	6,000
211.00	CLEANING AND JANITORIAL	12,952	17,000	17,000	17,000	15,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	210	1,200	1,200	1,200	300
221.00	SAFETY/FIRST AID SUPPLIES	470	450	450	450	350
223.00	SMALL APPLIANCES	245	600	600	600	600
250.00	OTHER SUPPLIES	6,813	8,000	8,000	8,000	8,000
250.20	OTHER SUPPLIES-FIELD SUPPLIES	17,148	13,000	13,000	13,000	13,000
303.00	VEHICLES/LARGE EQUIPMENT	22,847	18,500	18,500	18,500	18,500
304.00	MACHINERY/EQUIPMENT	6,584	10,000	10,000	15,269	3,500
306.00	OUTDOOR/STREET LIGHTING	9,617	9,000	9,000	11,202	10,000
309.00	COMMUNICATION/PHOTO EQUIP	58	0	0	0	0
310.00	LAND/GROUNDS	54,597	40,000	40,000	40,000	65,000
312.00	BUILDINGS/APPLIANCES	16,928	12,000	12,000	12,000	22,500
350.00	OTHER MAINTENANCE	13,683	20,000	20,000	20,000	15,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
401.00	ELECTRICAL	\$ 87,341	\$ 90,000	\$ 90,000	\$ 87,500	\$ 92,500
402.00	AUDITS/CONSULTANTS FEES	400	0	0	0	0
402.80	SPECIAL SERVICES-TREE TRIMMING	10,120	10,000	10,000	10,000	10,000
403.00	TELEPHONE	414	400	400	380	400
404.00	GAS	4,197	4,100	4,100	2,900	4,100
405.00	WATER	13,689	13,900	13,900	16,500	17,500
406.00	SEWER	9,205	10,100	10,100	11,100	11,750
406.50	GARBAGE	16,595	16,700	16,700	15,390	15,000
406.60	DISPOSAL FEES	72	100	100	2,540	2,000
408.00	RENTAL & LEASES	149	0	0	0	0
408.10	RENTALS/LEASES-FLEET	1,560	2,000	2,000	2,001	1,000
415.00	JANITORIAL SERVICES	2,340	2,400	2,400	2,400	2,400
422.00	CONTRACT LABOR	26,445	26,400	26,400	26,400	26,400
424.00	SERVICE CONTRACTS	2,707	4,700	4,700	4,701	4,700
442.00	CONTRACT MOWING	31,155	40,000	40,000	40,000	35,000
450.00	OTHER SERVICES	1,248	1,200	1,200	1,558	1,620
702.00	BUILDINGS	1,163	0	0	0	0
710.00	MACHINERY/EQUIPMENT	0	0	0	0	19,200
715.00	OTHER CAPITAL	0	0	0	0	4,000
901.00	LIAB/CASUALTY INSURANCE	8,331	8,800	8,800	9,142	9,600
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,914	4,500	4,500	4,501	4,500
908.10	MILEAGE	132	250	250	250	150
950.00	OTHER SUNDRY	758	800	800	800	800
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,047,158</b>	<b>\$ 1,149,081</b>	<b>\$ 1,149,081</b>	<b>\$ 1,126,370</b>	<b>\$ 1,255,465</b>
999.00	WASH CO-LAP REIMBURSEMENT	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
999.04	BISD-PARKS EQUIPMENT REIMB	(675)	0	0	(4,875)	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,011,483</b>	<b>\$ 1,114,081</b>	<b>\$ 1,114,081</b>	<b>\$ 1,086,495</b>	<b>\$ 1,220,465</b>

\* REVISED ANNUAL ESTIMATE



<b>STAFFING (FTEs)</b>	
Librarian	1.00
Assistant Librarian	1.00
IT Technician	1.00
Support Specialist	1.00
Children's Program Coordinator	0.50
Part-Time Library Clerk	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 the most recent renovation will be completed in November 2016. A grand re-opening ceremony will be held on November 14th, introducing the community to a modern facility with upgraded technology, a large program room and comfortable reading and browsing spaces, along with an outdoor patio. The collection in the new facility is comprised of both digital and print resources. In addition, the Library subscribes to over 50 magazines and newspapers and 53 State library licensed databases which enhance research, educational, and/or recreational opportunities. Electronic books and audiobooks, Kindle Paperwhites, laptops and Chromebooks are also available for checkout. There are 15 computer terminals available for internet access, word processing, and genealogy research, a media green screen room for filming, and several meeting and study rooms. 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.

- > Build Library staff and institutional capacity to innovate;
- > Strengthen the Library's contribution to the education of the community's youth;
- > Create alliances and partnerships with local groups to benefit community;
- > Communicate the roles of Libraries to the community;
- > Educate for digital literacy and basic workplace skills; and
- > Preserve and further develop genealogy collections.

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 262,318	\$ 260,568	\$ 260,568	\$ 254,815	\$ 316,568
Supplies	74,678	71,450	71,450	73,764	88,550
Maintenance	0	0	0	0	0
Services	34,692	71,350	71,350	47,239	95,020
Capital	0	10,000	10,000	0	15,000
Sundries	688	(800)	(800)	7,466	(5,300)
<b>Total Department Expenditures</b>	<b>\$ 372,375</b>	<b>\$ 412,568</b>	<b>\$ 412,568</b>	<b>\$ 383,284</b>	<b>\$ 509,838</b>
<b>DECISION PACKAGES FUNDED</b>					
812.46 Microfilm Reader <sup>1</sup>					\$ 15,000
<b>OUTPUTS</b>					
# of Library Card Holders**	21,874	21,400	21,400	4,382	5,100
Circulation	62,793	63,000	63,000	63,000	63,000
Library Visits	62,260	64,000	64,000	63,000	65,000
Internet Users	11,205	13,500	13,500	12,000	12,500
<b>OUTCOMES</b>					
% Change in Library Revenue	7.73%	0.00%	0.00%	-1.93%	0.00%

\* REVISED ANNUAL ESTIMATE

\*\* AS REQUIRED BY THE STATE LIBRARY, PATRON RECORDS WILL BE PURGED TO ONLY INCLUDE PATRONS WITH ACTIVITY OVER THE PAST 3 YEARS. THIS WILL GREATLY REDUCE THE NUMBER OF CARDHOLDERS NEXT YEAR.

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

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 185,271	\$ 186,701	\$ 186,701	\$ 186,377	\$ 225,874
102.00	OVERTIME PAY	0	0	0	100	0
103.00	OASDI/MEDICARE	13,706	14,483	14,483	13,905	17,492
103.02	MATCHING RETIREMENT	9,905	8,376	8,376	7,129	14,837
105.00	LONGEVITY PAY	2,215	2,140	2,140	2,140	2,228
106.00	MEDICAL INSURANCE	50,592	46,305	46,305	43,691	52,732
106.01	LIFE INSURANCE	618	461	461	624	720
106.02	LONG TERM DISABILITY	316	176	176	345	397
107.00	WORKERS' COMPENSATION	334	523	523	504	518
116.00	SALARIES/WAGES CONTINGENCY	0	1,403	1,403	0	1,770
118.00	ACCRUED COMP TIME	(640)	0	0	0	0
204.00	POSTAGE & FREIGHT	366	300	300	296	300
205.00	OFFICE SUPPLIES	5,386	7,800	7,800	7,800	8,000
206.00	EMPLOYEE RELATIONS	607	800	800	800	800
207.00	REPRODUCTION & PRINTING	5,886	7,000	7,000	6,864	7,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	0	300	300	296	500
211.00	CLEANING AND JANITORIAL	22	250	250	250	250
212.00	COMPUTER EQUIPMENT & SUPPLIES	7,528	150	150	2,700	13,150
214.00	LIBRARY READING PROGRAMS	4,342	4,500	4,500	4,496	8,000
221.00	SAFETY/FIRST AID SUPPLIES	0	0	0	0	200
224.00	CIRCULATION ITEMS	50,420	50,000	50,000	49,912	50,000
250.00	OTHER SUPPLIES	121	350	350	350	350

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
401.00	ELECTRICAL	\$ 2,263	\$ 11,535	\$ 11,535	\$ 1,700	\$ 21,000
403.00	TELEPHONE	0	0	0	500	1,020
405.00	WATER	415	1,300	1,300	225	3,000
406.00	SEWER	282	1,300	1,300	300	2,000
406.50	GARBAGE	0	730	730	450	1,750
409.00	ADVERTISEMENTS/LEGAL NOTICES	1,967	4,750	4,750	4,479	4,750
415.00	JANITORIAL SERVICES	6,168	10,105	10,105	10,026	11,000
424.00	SERVICE CONTRACTS	6,259	9,700	9,700	9,678	17,500
446.00	SUBSCRIPTIONS & OTHER MEDIA	17,338	19,930	19,930	19,881	21,000
450.00	OTHER SERVICES	0	12,000	12,000	0	12,000
715.00	OTHER CAPITAL	0	10,000	10,000	0	15,000
901.00	LIAB/CASUALTY INSURANCE	2,342	2,500	2,500	2,503	2,700
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,737	3,000	3,000	3,000	3,000
908.10	MILEAGE	545	1,000	1,000	1,000	1,000
908.20	CONTINUING EDUCATION	6,530	6,600	6,600	6,744	0
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	81	0	0	0	0
949.00	UNEMPLOYMENT BENEFITS	0	0	0	8,169	0
950.00	OTHER SUNDRY	0	100	100	50	0
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 383,922</b>	<b>\$ 426,568</b>	<b>\$ 426,568</b>	<b>\$ 397,284</b>	<b>\$ 521,838</b>
999.01	FORTNIGHTLY CLUB BOOK SALE REV	(11,547)	(14,000)	(14,000)	(14,000)	(12,000)
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 372,375</b>	<b>\$ 412,568</b>	<b>\$ 412,568</b>	<b>\$ 383,284</b>	<b>\$ 509,838</b>

\* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)



None

**Total FTEs**

**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 ten unit T-hangar was constructed and in June 2010, a 500-foot runway extension project was completed. In 2015, construction of another city-owned ten unit T-hangar was completed, as well as the expansion of various apron areas to provide access for several new privately owned box hangars. All of these ten new hangars have been leased. Currently, we have two open units in the 2010 hangars and we anticipate those 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 utilized RAMP funds to construct a game fence around the airport. We are currently assessing the needs for the Brenham Municipal Airport.

**GOALS AND OBJECTIVES**

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

- > Provide courteous, professional and friendly service to airport patrons;
- > Continue to utilize TXDOT's Routine Airport Maintenance Program to improve all aspects of the City's airport;
- > Continue striving to lease all available hanger space;
- > Continue to maintain and preserve the integrity of the pavement, runway and taxiways; and
- > Explore options for expansion of vehicle parking.

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	2,056	2,750	2,750	2,389	2,750
Maintenance	24,742	5,500	12,835	13,933	5,500
Services	44,303	37,001	37,001	30,585	36,600
Capital	74,433	0	0	13,358	0
Sundries	5,429	37,699	37,699	23,899	41,100
<b>Total Department Expenditures</b>	<b>\$ 150,963</b>	<b>\$ 82,950</b>	<b>\$ 90,285</b>	<b>\$ 84,164</b>	<b>\$ 85,950</b>
<b>DECISION PACKAGES FUNDED</b>					
None					
<b>OUTPUTS</b>					
% TxDOT RAMP	100%	100%	100%	85%	100%
T-Hanger Occupancy Rate	100%	100%	100%	98%	100%
<b>OUTCOMES</b>					
% Change in Airport Revenue	-10.72%	38.46%	38.46%	30.81%	-11.11%

\* REVISED ANNUAL ESTIMATE

**DEPT 148 - AIRPORT DEPARTMENT**

**\$85,950**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
204.00	POSTAGE	\$ 17	\$ 50	\$ 50	\$ 29	\$ 50
210.00	BOTANICAL & AGRICULTURAL	1,500	1,800	1,800	1,600	1,800
211.00	CLEANING AND JANITORIAL	483	400	400	270	400
250.00	OTHER SUPPLIES	56	500	500	490	500
304.00	MACHINERY/EQUIPMENT	2,276	0	0	341	0
306.00	OUTDOOR/STREET LIGHTING	675	1,500	8,835	7,526	1,500
310.00	LAND/GROUNDS	130	0	0	688	0
312.00	BUILDINGS/APPLIANCES	7,230	2,500	2,500	2,262	2,500
318.00	RUNWAY MAINTENANCE	12,892	0	0	0	0
350.00	OTHER MAINTENANCE	1,539	1,500	1,500	3,116	1,500
401.00	ELECTRICAL	12,947	11,830	11,830	11,434	11,850
402.00	AUDITS/CONSULTANTS FEES	17,226	10,500	10,500	10,858	10,000
403.00	TELEPHONE	5,383	5,000	5,000	5,722	5,000
405.00	WATER	1,091	1,010	1,010	1,556	1,050
408.10	RENTALS/LEASES-FLEET	0	1,000	1,000	0	1,000
424.00	SERVICE CONTRACTS	7,300	7,301	7,301	647	7,300
450.00	OTHER SERVICES	356	360	360	368	400
715.00	OTHER CAPITAL	0	0	0	12,480	0
815.00	OTHER CAPITAL OUTLAY	74,433	0	0	878	0
901.00	LIAB/CASUALTY INSURANCE	3,698	4,000	4,000	3,681	4,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	957	1,500	1,500	586	1,500
908.10	MILEAGE	508	500	500	67	500
924.00	CONTINGENCY-RAMP GRANT EXP	0	31,399	31,399	18,000	33,500
950.00	OTHER SUNDRY	266	300	300	1,565	1,600
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 150,963</b>	<b>\$ 82,950</b>	<b>\$ 90,285</b>	<b>\$ 84,164</b>	<b>\$ 85,950</b>

\* REVISED ANNUAL ESTIMATE



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	<b>STAFFING (FTEs)</b>
Director of Community Services	1.00
Community Services Specialist	1.00
Community Services Technology Specialist	1.00
Part-Time Community Services Assistant	0.25
Carousel Worker	0.20
Part-Time Worker	0.48
<b>Total FTEs</b>	<b>3.93</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 coordinate community programs and special events, seek opportunities to partner with area businesses and organizations for volunteers and event funding, supervise Carousel operations and schedule employee staffing, and seek out and manage the application process for appropriate grant opportunities for Parks, Recreation and Community Services. We administer (VSI) Rectrac/Webtrac software and handle the City's website, digital media, and marketing. 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.

- > Identify and solicit alternative revenue sources such as corporate sponsorships, private donors, and grant opportunities;
- > Provide timely, accurate, and consistent communications to the community via websites, news outlets, and social media platforms;
- > Brand, promote, and market the City as a premier destination to live work and play;
- > Develop quality of life programming for residents and tourist;
- > Continue to educate residents on the benefits of sports tourism, facilities, and program offerings; and
- > Quantify the economic impact of the City of Brenham's parks and recreational programming.

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 193,097	\$ 203,742	\$ 203,742	\$ 204,213	\$ 284,004
<b>Supplies</b>	10,670	27,550	27,550	25,727	11,850
<b>Maintenance</b>	0	0	0	0	0
<b>Services</b>	21,195	17,550	17,550	18,145	10,300
<b>Capital</b>	0	0	0	0	0
<b>Sundries</b>	36,662	54,000	60,500	61,048	57,050
<b>Total Department Expenditures</b>	<b>\$ 261,625</b>	<b>\$ 302,842</b>	<b>\$ 309,342</b>	<b>\$ 309,133</b>	<b>\$ 363,204</b>
<b>DECISION PACKAGES FUNDED</b>					
948.40 Christmas Stroll Programming <sup>1</sup>				\$	10,000
948.60 Movies in the Park (1/2 total cost) <sup>1</sup>					4,000
<b>OUTPUTS</b>					
<b>Program Participation</b>					
- Walk with a Doc	129	100	100	203	284
- Programs (Spring Training Camp, Little Diggers, etc.)	136	200	200	60	180
<b>Special Events - Attendance</b>					
Amphitheatre Events <sup>2</sup>	140	120	120	N/A	N/A
Christmas Stroll & Lighted Parade (entries)	50	60	60	50	55
Movie in the Park	2,142	2,000	2,000	2,265	2,491
Easter Egg-stravaganza	681	780	780	1,311	1,442
Hot Nights, Cool Tunes (events)	3	4	4	4	4
<b>OUTCOMES</b>					
% Change in Rec Revenues	42.71%	35.56%	35.56%	17.33%	10.66%

\* REVISED ANNUAL ESTIMATE

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

<sup>2</sup> HOSTED FIRST LIVE THEATRICAL PLAY JUNE 2014

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

**\$363,204**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 135,263	\$ 141,511	\$ 141,511	\$ 143,709	\$ 203,186
102.00	OVERTIME PAY	0	0	0	25	0
103.00	OASDI/MEDICARE	10,000	11,346	11,346	10,841	16,105
103.02	MATCHING RETIREMENT	8,649	8,288	8,288	7,222	16,816
105.00	LONGEVITY PAY	500	620	620	620	1,048
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	30,711	32,174	32,174	33,074	35,339
106.01	LIFE INSURANCE	539	445	445	651	784
106.02	LONG TERM DISABILITY	278	169	169	360	434
107.00	WORKERS' COMPENSATION	1,156	1,859	1,859	1,711	2,406
116.00	SALARIES/WAGES CONTINGENCY	0	1,330	1,330	0	1,886
204.00	POSTAGE & FREIGHT	7	0	0	0	0
205.00	OFFICE SUPPLIES	158	200	200	200	200
206.00	EMPLOYEE RELATIONS	0	0	0	30	0
207.00	REPRODUCTION & PRINTING	3,588	4,500	4,500	4,500	4,500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	108	200	200	200	200
209.00	EDUCATIONAL	53	0	0	0	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	148	15,700	15,700	14,047	0
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	0	200
214.00	RECREATION PROGRAMS	6,458	6,500	6,500	6,500	6,500
221.00	SAFETY/FIRST AID SUPPLIES	0	200	200	0	0
250.00	OTHER SUPPLIES	150	250	250	250	250
402.00	AUDITS & CONSULTANTS	1,800	0	0	0	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	14,751	12,250	12,250	12,248	4,300
424.00	SERVICE CONTRACTS	4,644	5,300	5,300	5,897	6,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,181	3,000	3,000	3,900	5,000
908.10	MILEAGE	1,526	1,000	1,000	1,000	1,200
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	329	600	600	600	600
948.40	CHRISTMAS STROLL	15,060	16,300	16,300	13,798	15,000
948.50	HOT NIGHTS/COOL TUNES	0	21,850	21,850	24,000	24,000
948.60	MOVIES IN THE PARK	9,867	9,250	9,250	9,250	9,250
948.70	AMPHITHEATER EVENTS	1,200	2,000	2,000	2,000	2,000
948.75	STATE SOFTBALL TOURNAMENT	5,500	0	6,500	6,500	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 261,625</b>	<b>\$ 302,842</b>	<b>\$ 309,342</b>	<b>\$ 309,133</b>	<b>\$ 363,204</b>

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

Aquatic Supervisor	1.00
Aquatic Maintenance Technician	1.00
Aquatic Safety Coordinator	1.00
Support Services Coordinator	0.50
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>16.15</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;
- > Continue to develop and improve the facility safety compliance plan of action for pool and playground, bringing safety checks online, if possible;
- > Continue working with Rehabilitation Facilities within and surrounding our county to encourage user groups to use the pool for therapy and rehab reasons;
- > Market facility & programs to our Senior Center and our aging community;
- > 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
- > Develop a comprehensive plan for infrastructure.

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 425,071	\$ 426,249	\$ 426,249	\$ 418,674	\$ 456,321
Supplies	84,173	76,450	76,450	77,632	78,400
Maintenance	109,673	156,062	156,062	156,034	118,550
Services	121,754	126,355	126,355	114,628	121,140
Capital	6,416	0	0	0	0
Sundries	11,083	11,150	11,150	13,338	12,300
<b>Total Department Expenditures</b>	<b>\$ 758,169</b>	<b>\$ 796,266</b>	<b>\$ 796,266</b>	<b>\$ 780,306</b>	<b>\$ 786,711</b>

**DECISION PACKAGES FUNDED**

310.00 Powder Coat/Epoxy Fence - Phase III <sup>1</sup>	\$	35,000
310.00 Replace Interior Fence for Pump Enclosure <sup>1</sup>		10,000
312.00 Aquatic Center Interior Improvements - Phase II <sup>1</sup>		30,000

**OUTPUTS**

# of Senior Monthly Pool Passes	481	505	530	428	449
# of Individual Monthly Pool Passes	191	201	211	141	148
# of Family Monthly Pool Passes	254	267	280	352	370
# of Senior Annual Pool Passes	87	91	96	98	103
# of Individual Annual Pool Passes	4	4	4	7	7
# of Family Annual Pool Passes	0	0	0	12	13
# of Family Summer Pool Passes	67	73	73	99	73
# of Individual Summer Pool Passes	5	5	5	4	5
Aquatics and Pool Services/Repairs	142	125	125	115	125

**OUTCOMES**

% Change in Aquatic Admission Revenue	-9.13%	0.00%	0.00%	2.78%	0.00%
% Change in Concessions Revenue	-6.51%	-14.29%	-14.29%	8.53%	-10.00%
% Change in Member Pass Revenue	0.62%	-2.86%	-2.86%	3.54%	1.47%
% Change in Aquatic Programs Revenue	8.14%	28.00%	28.00%	10.00%	3.13%
% Change in Leisure Pool Rental Revenue	7.38%	0.00%	0.00%	41.75%	16.67%
% Change in Competitive Pool Rental Revenue	4.70%	12.50%	12.50%	7.15%	0.00%
% Change in Therapy Pool Rental Revenue	42.86%	0.00%	0.00%	126.67%	100.00%
% Change in Table Rental Revenue	-2.94%	151.67%	151.67%	26.67%	0.66%
% Change in Room Rental Revenue	-46.02%	0.00%	0.00%	46.67%	0.00%
% Change in Miscellaneous Revenue	28.77%	0.00%	0.00%	20.99%	0.00%

\* REVISED ANNUAL ESTIMATE

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

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 360,201	\$ 354,875	\$ 354,875	\$ 351,677	\$ 371,216
102.00	OVERTIME PAY	2,197	2,500	2,500	2,500	2,500
103.00	OASDI/MEDICARE	27,600	27,467	27,467	26,947	28,702
103.02	MATCHING RETIREMENT	7,642	7,721	7,721	6,291	12,568
105.00	LONGEVITY PAY	1,338	1,500	1,500	1,500	1,210
106.00	MEDICAL INSURANCE	19,409	20,986	20,986	21,167	31,075
106.01	LIFE INSURANCE	479	423	423	613	601
106.02	LONG TERM DISABILITY	247	161	161	339	331
107.00	WORKERS' COMPENSATION	6,070	9,324	9,324	7,640	6,640
116.00	SALARIES/WAGES CONTINGENCY	0	1,292	1,292	0	1,478
118.00	ACCRUED COMP TIME	(113)	0	0	0	0
201.00	CHEMICALS	27,482	20,000	20,000	20,000	20,000
202.00	FUEL	635	1,000	1,000	1,000	1,000
203.00	TOOLS/SMALL EQUIPMENT	89	250	250	250	1,250
203.10	CONCESSION EQUIPMENT	22	100	100	131	100
204.00	POSTAGE & FREIGHT	30	50	50	50	50
205.00	OFFICE SUPPLIES	2,285	1,000	1,000	1,500	1,000
206.00	EMPLOYEE RELATIONS	653	650	650	650	700
207.00	REPRODUCTION & PRINTING	1,740	2,000	2,000	2,000	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	7,938	8,000	8,000	8,000	8,000
210.00	BOTANICAL & AGRICULTURAL	78	100	100	100	100
211.00	CLEANING AND JANITORIAL	4,844	4,000	4,000	4,000	4,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	2,059	2,300	2,300	2,300	2,000
213.00	COMMUNICATIONS EQUIPMENT	15	0	0	151	700
214.00	AQUATIC PROGRAMS	4,800	4,500	4,500	4,500	4,500
214.10	AQUATIC PROGRAMS-KIDFISH	4,817	3,000	3,000	3,000	3,000
216.00	RESALE ITEMS-CONCESSIONS	21,778	25,000	25,000	25,000	25,000
218.00	PHOTOGRAPHY	22	0	0	0	0
221.00	SAFETY/FIRST AID SUPPLIES	2,862	2,500	2,500	3,000	3,000
223.00	SMALL APPLIANCES	461	500	500	500	500
250.00	OTHER SUPPLIES	1,564	1,500	1,500	1,500	1,500

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 1,301	\$ 0	\$ 0	\$ 47	\$ 100
304.00	MACHINERY/EQUIPMENT	0	250	250	250	250
310.00	LAND/GROUNDS	53,209	36,312	36,312	36,312	52,000
311.10	POOL MAINTENANCE	33,514	59,300	59,300	59,300	20,000
312.00	BUILDINGS/APPLIANCES	21,575	60,000	60,000	60,000	46,000
350.00	OTHER MAINTENANCE	73	200	200	125	200
401.00	ELECTRICAL	67,192	67,665	67,665	58,900	61,500
402.00	AUDITS/CONSULTANT FEES	0	0	0	1,999	0
403.00	TELEPHONE	377	750	750	405	400
404.00	GAS	14,275	14,250	14,250	10,900	14,300
405.00	WATER	6,393	7,325	7,325	8,250	8,750
406.00	SEWER	5,448	5,555	5,555	5,400	5,700
406.50	GARBAGE	1,742	1,750	1,750	1,694	1,750
408.10	RENTAL/LEASES-FLEET	45	0	0	250	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	10,105	8,000	8,000	8,000	8,000
410.00	PHYSICALS	3,188	6,000	6,000	4,450	6,000
415.00	JANITORIAL SERVICES	3,120	3,800	3,800	3,120	3,120
424.00	SERVICE CONTRACTS	5,019	4,200	4,200	4,200	5,200
442.00	CONTRACT MOWING	3,565	4,960	4,960	4,960	4,320
450.00	OTHER SERVICES	1,285	2,100	2,100	2,100	2,100
712.00	OFFICE FURNITURE/EQUIPMENT	718	0	0	0	0
715.00	OTHER CAPITAL	5,698	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	4,801	4,900	4,900	5,398	5,800
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,790	4,500	4,500	4,500	5,000
908.10	MILEAGE	1,220	1,500	1,500	1,500	1,500
949.00	UNEMPLOYMENT BENEFITS	118	0	0	1,690	0
950.00	OTHER SUNDRY	154	250	250	250	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 758,169</b>	<b>\$ 796,266</b>	<b>\$ 796,266</b>	<b>\$ 780,306</b>	<b>\$ 786,711</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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 30,526	\$ 24,164	\$ 24,164	\$ 25,850	\$ 26,516
Supplies	7,633	13,590	13,590	45,486	5,650
Maintenance	13,343	7,000	7,000	11,996	23,000
Services	232,105	252,609	252,609	251,482	248,995
Capital	16,582	0	0	0	0
Sundries	(52,992)	(56,249)	(56,249)	(62,932)	(57,132)
<b>Total Department Expenditures</b>	<b>\$ 247,197</b>	<b>\$ 241,114</b>	<b>\$ 241,114</b>	<b>\$ 271,882</b>	<b>\$ 247,029</b>

**DECISION PACKAGES FUNDED**

None

**OUTPUTS**

None

**OUTCOMES**

None

\* REVISED ANNUAL ESTIMATE

DEPT 050 - CITY COMMUNICATIONS DEPARTMENT

\$247,029

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 21,478	\$ 17,000	\$ 17,000	\$ 17,712	\$ 17,358
102.00	OVERTIME PAY	1,201	0	0	0	0
103.00	OASDI/MEDICARE	1,246	1,303	1,303	1,044	1,447
103.02	MATCHING RETIREMENT	1,011	1,068	1,068	947	1,566
105.00	LONGEVITY PAY	1,500	0	0	1,500	1,500
106.00	MEDICAL INSURANCE	4,488	4,483	4,483	4,456	4,257
106.01	LIFE INSURANCE	69	60	60	68	75
106.02	LONG TERM DISABILITY	36	23	23	38	42
107.00	WORKERS' COMPENSATION	67	47	47	85	84
116.00	SALARIES/WAGES CONTINGENCY	0	180	180	0	187
116.00	ACCRUED COMP TIME	(570)	0	0	0	0
202.00	FUEL	0	100	100	236	250
212.00	COMPUTER SUPPLIES	7,506	13,090	13,090	44,850	5,000
250.00	OTHER SUPPLIES	127	400	400	400	400
304.00	MACHINERY/EQUIPMENT	12,527	5,000	5,000	10,000	10,000
312.00	BUILDINGS/APPLIANCES	816	2,000	2,000	1,996	3,000
350.00	OTHER MAINTENANCE	0	0	0	0	10,000
401.00	ELECTRICAL	4,047	3,975	3,975	3,340	3,395
424.00	SERVICE CONTRACTS	141,927	155,014	155,014	154,522	164,126
424.05	BVWACS	86,132	93,620	93,620	93,620	81,474
812.00	OFFICE FURN/EQUIPMENT	16,582	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	639	650	650	697	750
908.00	SEMINARS/MEMBERSHIP/TRAVE	50	0	0	0	3,000
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 300,879</b>	<b>\$ 298,013</b>	<b>\$ 298,013</b>	<b>\$ 335,511</b>	<b>\$ 307,911</b>
999.00	WASH CO-NEW WORLD SOFTWARE	(53,681)	(56,899)	(56,899)	(57,704)	(60,882)
999.05	WASH COUNTY - EQUIPMENT	0	0	0	(5,925)	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 247,197</b>	<b>\$ 241,114</b>	<b>\$ 241,114</b>	<b>\$ 271,882</b>	<b>\$ 247,029</b>

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTES)**

Police Chief	1.00
Captain	3.00
Sergeant	7.00
Corporal	12.00
Patrol Officer	12.00
Public Information Specialist	1.00
Administrative Assistant	1.00
Evidence Clerk	1.00
Support Specialist	2.00
IT Public Safety Administrator	0.50
Part-Time Crime Analyst	0.50
<b>Total FTEs</b>	<b>41.00</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, 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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 3,166,879	\$ 3,270,226	\$ 3,270,226	\$ 3,173,072	\$ 3,404,021
Supplies	209,137	235,000	233,590	212,097	245,950
Maintenance	75,652	58,500	59,910	65,357	63,500
Services	183,808	209,969	209,969	182,925	182,119
Capital	13,360	19,000	15,000	15,000	24,000
Sundries	(84,087)	(74,831)	(76,131)	(69,121)	(68,550)
<b>Total Department Expenditures</b>	<b>\$ 3,564,749</b>	<b>\$ 3,717,864</b>	<b>\$ 3,712,564</b>	<b>\$ 3,579,330</b>	<b>\$ 3,851,040</b>

**DECISION PACKAGES FUNDED**

813.51 Replace 4 Police Units & 2 Admin Vehicles <sup>1</sup>	\$ 240,000
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**OUTPUTS**

Officers per 1,000 Residents	2.1	2.1	2.1	2.1	2.1
Calls for Service	37,696	38,000	38,000	38,508	39,500
Mileage on Police Units	449,331	450,000	450,000	447,455	448,000
Total # of Traffic Stops	7,402	7,250	7,250	7,091	7,100
Total # of Arrests	1,120	1,200	1,200	1,220	1,300

**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 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 2,185,157	\$ 2,202,465	\$ 2,202,465	\$ 2,130,713	\$ 2,277,921
102.00	OVERTIME PAY	94,339	105,000	105,000	165,000	130,000
103.00	OASDI/MEDICARE	169,527	181,798	181,798	174,221	189,013
103.02	MATCHING RETIREMENT	151,216	145,873	145,873	124,707	216,204
105.00	LONGEVITY PAY	25,188	25,320	25,320	24,683	24,000
105.01	EDUCATION/MISCELLANEOUS	37,408	39,600	39,600	39,673	34,200
106.00	MEDICAL INSURANCE	457,324	482,188	482,188	449,276	452,372
106.01	LIFE INSURANCE	8,829	7,715	7,715	9,869	9,790
106.02	LONG TERM DISABILITY	4,579	2,941	2,941	5,483	5,416
107.00	WORKERS' COMPENSATION	33,611	53,909	53,909	49,447	41,020
116.00	SALARIES/WAGES CONTINGENCY	0	23,417	23,417	0	24,085
118.00	ACCRUED COMP TIME	(298)	0	0	0	0
202.00	FUEL	96,213	110,000	108,590	80,000	90,000
203.00	TOOLS/SMALL EQUIPMENT	1,625	2,500	2,500	2,661	2,900
204.00	POSTAGE & FREIGHT	1,637	1,500	1,500	1,617	1,700
205.00	OFFICE SUPPLIES	4,603	6,500	6,500	6,331	6,500
206.00	EMPLOYEE RELATIONS	4,967	5,000	5,000	4,963	5,000
207.00	REPRODUCTION & PRINTING	10,327	8,000	8,000	7,954	8,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	23,901	25,000	25,000	24,989	28,000
209.00	EDUCATIONAL	0	800	800	1,119	800
210.00	BOTANICAL & AGRICULTURAL	7	0	0	0	0
211.00	CLEANING AND JANITORIAL	1,747	1,800	1,800	1,836	1,800
212.00	COMPUTER EQUIPMENT & SUPPLIES	31,384	36,400	36,400	36,463	51,500
213.00	COMMUNICATIONS EQUIPMENT	1,184	2,100	2,100	3,469	3,550
218.00	PHOTOGRAPHY	4,313	4,000	4,000	3,692	4,000
221.00	SAFETY/FIRST AID SUPPLIES	0	700	700	668	700
223.00	SMALL APPLIANCES	219	500	500	500	500
229.00	POLICE EVIDENCE SUPPLIES	3,274	3,200	3,200	3,821	4,000
230.00	AMMO/GUN/TASER/MISC	21,929	25,000	25,000	29,014	35,000
250.00	OTHER SUPPLIES	1,806	2,000	2,000	3,000	2,000
303.00	VEHICLES/LARGE EQUIPMENT	61,720	50,000	51,410	49,996	50,000
309.00	COMMUNICATION/PHOTO EQUIP	3,548	2,000	2,000	2,769	3,000
312.00	BUILDINGS/APPLIANCES	10,022	6,000	6,000	12,000	10,000
350.00	OTHER MAINTENANCE	362	500	500	592	500

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
401.00	ELECTRICAL	\$ 86,550	\$ 86,989	\$ 86,989	\$ 71,000	\$ 75,000
403.00	TELEPHONE	33,152	30,600	30,600	29,189	33,500
405.00	WATER	3,538	3,550	3,550	4,000	3,800
406.00	SEWER	362	400	400	400	400
406.50	GARBAGE	1,742	1,750	1,750	1,741	1,284
406.60	DISPOSAL FEES	0	0	0	26	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	448	1,000	1,000	962	1,000
411.00	CITY ATTORNEY'S FEES	540	1,000	1,000	3,000	2,000
415.00	JANITORIAL SERVICES	20,924	28,000	28,000	28,000	22,000
424.00	SERVICE CONTRACTS	28,021	47,800	47,800	36,002	32,860
442.00	CONTRACT MOWING	2,430	2,880	2,880	2,535	2,275
450.00	OTHER SERVICES	6,100	6,000	6,000	6,070	8,000
714.00	RADIOS/RADAR/CAMERAS	9,960	15,000	15,000	15,000	22,000
715.00	OTHER	3,400	4,000	0	0	2,000
901.00	LIAB/CASUALTY INSURANCE	59,152	64,000	64,000	61,090	63,700
908.00	SEMINARS/MEMBERSHIP/TRAVE	28,965	28,000	28,000	29,933	32,000
908.10	MILEAGE	294	300	300	389	100
908.20	CONTINUING EDUCATION	3,933	7,000	7,000	7,000	8,000
939.00	EMPLOYEE MOVING EXPENSE	0	0	0	1,535	0
950.00	OTHER SUNDRY	230	200	200	1,103	500
950.11	CITIZEN POLICE ACADEMY-EXP	4,090	6,000	6,000	5,916	6,000
950.21	CRIMINAL ENFORCEMENT	650	3,000	3,000	2,650	3,000
950.40	NARCOTICS ENFORCEMENT	3,610	7,000	11,000	14,000	14,000
951.00	K-9 PROGRAM EXPENSE	0	0	0	0	5,000
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 3,749,760</b>	<b>\$ 3,908,195</b>	<b>\$ 3,908,195</b>	<b>\$ 3,772,067</b>	<b>\$ 4,051,890</b>
999.00	BISD-RESOURCE OFFICER REIMB	(132,202)	(137,522)	(137,522)	(135,928)	(144,041)
999.01	BHA-SECURITY AGREEMENT REIMB	(52,809)	(52,809)	(58,109)	(56,809)	(56,809)
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 3,564,749</b>	<b>\$ 3,717,864</b>	<b>\$ 3,712,564</b>	<b>\$ 3,579,330</b>	<b>\$ 3,851,040</b>

\* REVISED ANNUAL ESTIMATE

STAFFING (FTES)



Fire Chief	1.00	Apparatus Operator II	5.00
Assistant Fire Chief	1.00	Apparatus Operator I	7.00
Fire Marshal	1.00	Administrative Assistant	1.00
Captain	3.00	IT Public Safety Administrator	0.25
		<b>Total FTEs</b>	<b>19.25</b>

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

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

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

**GOALS AND OBJECTIVES**

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

- > Continue to provide the highest level of Customer Service to our citizens;
- > Continue education through Fire Prevention Programs in our schools;
- > Maintain a positive public image of the department that the citizens will be proud of;
- > Continue to work on objectives to maintain or lower ISO rating for the City;
- > Continue to look for ways to improve our level of service and be fiscally responsible; and
- > Seek public approval for sub-station funding and staffing.

**DEPT 152 - FIRE DEPARTMENT**

**\$1,937,403**

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 1,283,079	\$ 1,312,599	\$ 1,312,599	\$ 1,277,506	\$ 1,497,143
<b>Supplies</b>	87,242	104,450	104,450	105,035	117,440
<b>Maintenance</b>	94,393	91,900	88,900	80,751	93,900
<b>Services</b>	95,708	112,372	112,372	123,609	108,220
<b>Capital</b>	0	0	3,000	2,932	14,700
<b>Sundries</b>	92,945	100,000	100,000	96,204	106,000
<b>Total Department Expenditures</b>	<b>\$ 1,653,366</b>	<b>\$ 1,721,321</b>	<b>\$ 1,721,321</b>	<b>\$ 1,686,037</b>	<b>\$ 1,937,403</b>
<b>DECISION PACKAGES FUNDED</b>					
101.00 Apparatus Operator I - 3.0 FTEs				\$	179,556
813.52 Replace 1 Ton Crew Cab 4x4 Truck <sup>1</sup>					55,300
<b>OUTPUTS</b>					
# Fire Responses	744	640	640	655	675
# Fire Prevention Inspections	700	700	**445	**445	600
# Construction Plan Reviews	55	55	**46	**46	145
# Pre-Fire Plans Performed	450	325	**50	**50	200
<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

\*\* FIRE MARSHAL POSITION WAS VACANT FROM DECEMBER 2015 TO MAY 2016.

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

## LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 840,830	\$ 861,943	\$ 861,943	\$ 800,096	\$ 964,256
102.00	OVERTIME PAY	77,627	80,000	80,000	135,000	90,000
103.00	OASDI/MEDICARE	70,216	74,738	74,738	71,816	83,339
103.02	MATCHING RETIREMENT	61,899	57,081	57,081	50,647	88,236
105.00	LONGEVITY PAY	10,800	11,580	11,580	9,135	8,168
105.01	EDUCATION/MISCELLANEOUS	20,030	20,399	20,399	21,830	24,000
105.03	STANDBY	46	0	0	0	0
106.00	MEDICAL INSURANCE	180,406	176,594	176,594	167,915	209,026
106.01	LIFE INSURANCE	3,568	3,017	3,017	3,711	4,161
106.02	LONG TERM DISABILITY	1,842	1,148	1,148	2,051	2,301
107.00	WORKERS' COMPENSATION	15,815	17,021	17,021	15,305	13,480
116.00	SALARIES/WAGES CONTINGENCY	0	9,078	9,078	0	10,176
201.00	CHEMICALS	1,217	1,100	1,100	1,173	1,100
202.00	FUEL	17,330	20,000	20,000	12,751	20,000
203.00	TOOLS/SMALL EQUIPMENT	2,974	2,700	2,700	2,360	2,700
204.00	POSTAGE & FREIGHT	853	1,000	1,000	807	1,000
205.00	OFFICE SUPPLIES	2,012	2,600	2,600	2,601	2,600
206.00	EMPLOYEE RELATIONS	2,746	2,400	2,400	16,706	3,000
207.00	REPRODUCTION & PRINTING	2,353	4,000	4,000	2,457	3,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	25,600	32,000	32,000	32,279	41,810
209.00	EDUCATIONAL	4,002	4,000	4,000	2,625	4,000
210.00	BOTANICAL & AGRICULTURAL	30	0	0	0	0
211.00	CLEANING AND JANITORIAL	1,560	2,000	2,000	1,822	2,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	17,475	20,500	20,500	20,378	21,970
213.00	COMMUNICATIONS EQUIPMENT	13	3,400	3,400	2,479	4,660
217.00	FIRE DEPT-GROCERIES/MISC	917	1,400	1,400	545	1,500
218.00	PHOTOGRAPHY	365	400	400	400	400
221.00	SAFETY/FIRST AID SUPPLIES	3,340	1,000	1,000	1,000	2,000
223.00	SMALL APPLIANCES	0	1,200	1,200	1,325	1,200
230.00	AMMUNITION/GUNS	748	750	750	500	500
250.00	OTHER SUPPLIES	3,707	4,000	4,000	2,827	4,000

**DEPT 152 - FIRE DEPARTMENT**

**\$1,937,403**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 34,548	\$ 30,000	\$ 30,000	\$ 30,000	\$ 32,000
304.00	MACHINERY/EQUIPMENT	39,448	36,000	36,000	24,745	36,000
304.10	PPE TESTING & REPAIR	11,003	10,000	10,000	8,713	10,000
309.00	COMMUNICATION/PHOTO EQUIP	1,374	2,400	2,400	1,309	2,400
312.00	BUILDINGS/APPLIANCES	7,781	12,000	9,000	15,000	12,000
313.00	COMPUTER/OFFICE EQUIPMENT	140	500	500	400	500
350.00	OTHER MAINTENANCE	98	1,000	1,000	584	1,000
401.00	ELECTRICAL	47,208	50,912	50,912	44,000	45,000
402.00	AUDITS/CONSULTANTS FEES	0	0	0	6,500	0
403.00	TELEPHONE	14,258	14,000	14,000	11,460	14,000
404.00	GAS	2,742	2,500	2,500	1,900	2,800
405.00	WATER	1,194	1,515	1,515	900	1,000
406.00	SEWER	1,727	1,725	1,725	1,700	1,800
406.50	GARBAGE	4,188	4,200	4,200	4,188	4,200
408.00	RENTALS & LEASES	0	4,500	4,500	16,500	0
415.00	JANITORIAL SERVICES	1,560	2,000	2,000	1,560	2,000
422.00	CONTRACT LABOR	0	0	0	4,475	0
424.00	SERVICE CONTRACTS	20,207	27,900	27,900	27,883	34,300
442.00	CONTRACT MOWING	1,560	1,920	1,920	1,515	1,920
450.00	OTHER SERVICES	1,064	1,200	1,200	1,028	1,200
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	3,000	2,932	0
714.00	RADIOS/RADAR/CAMERAS	0	0	0	0	14,700
901.00	LIAB/CASUALTY INSURANCE	9,694	10,500	10,500	14,323	15,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	27,988	27,000	27,000	23,654	28,500
908.10	MILEAGE	1,355	1,500	1,500	1,037	1,500
929.00	FIRE FIGHTERS' PENSION	53,373	60,000	60,000	57,000	60,000
950.00	OTHER SUNDRY	535	1,000	1,000	190	1,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,653,366</b>	<b>\$ 1,721,321</b>	<b>\$ 1,721,321</b>	<b>\$ 1,686,037</b>	<b>\$ 1,937,403</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**



Animal Services Supervisor	1.00
Animal Control Officer	2.00
Animal Shelter Maintenance Worker	1.00
Part-Time Shelter Worker	0.72
<b>Total FTEs</b>	<b>4.72</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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 206,280	\$ 237,820	\$ 237,820	\$ 225,585	\$ 256,995
<b>Supplies</b>	24,913	28,125	28,125	26,584	32,725
<b>Maintenance</b>	5,841	2,800	2,800	3,399	3,200
<b>Services</b>	53,945	72,805	72,805	59,106	74,069
<b>Capital</b>	0	3,300	3,300	3,146	2,076
<b>Sundries</b>	1,967	2,750	2,750	3,057	2,750
<b>Total Department Expenditures</b>	<b>\$ 292,945</b>	<b>\$ 347,600</b>	<b>\$ 347,600</b>	<b>\$ 320,877</b>	<b>\$ 371,815</b>
<b>DECISION PACKAGES FUNDED</b>					
None					
<b>OUTPUTS</b>					
<b>Animal Control Impounded</b>					
- City	498	450	450	410	450
- County	79	75	75	68	75
<b>Animal Shelter Surrendered</b>					
- City	327	320	320	315	320
- County	508	500	500	503	500
<b>Bite Cases</b>					
- City	17	15	15	12	15
- County	39	40	40	44	40
Animals Adopted	284	340	340	397	500
Animals Reclaimed	170	140	140	105	140
Animals Euthanized	773	750	750	735	400
<b>OUTCOMES</b>					
Adoption Rate:					
- % Animals Adopted	20.11%	25.28%	25.28%	30.63%	37.17%
Reclaimed Rate:					
- % Animals Reclaimed	12.04%	10.41%	10.41%	8.10%	10.41%
Euthanasia Rate:					
- % Animals Euthanized	54.75%	55.76%	55.76%	56.71%	29.74%
% Change in Revenues	-38.64%	5.89%	5.89%	-14.46%	-3.79%

\* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 118,337	\$ 137,975	\$ 137,975	\$ 135,659	\$ 156,619
102.00	OVERTIME PAY	15,948	15,000	15,000	15,000	15,000
103.00	OASDI/MEDICARE	10,169	12,316	12,316	11,484	13,745
103.02	MATCHING RETIREMENT	9,238	9,879	9,879	8,432	14,531
105.00	LONGEVITY PAY	1,520	1,635	1,635	1,635	1,655
105.03	STANDBY	7,983	6,150	6,150	6,150	6,150
106.00	MEDICAL INSURANCE	39,750	47,974	47,974	41,740	42,557
106.01	LIFE INSURANCE	485	479	479	627	611
106.02	LONG TERM DISABILITY	247	182	182	346	336
107.00	WORKERS' COMPENSATION	2,428	4,785	4,785	4,512	4,299
116.00	SALARIES/WAGES CONTINGENCY	0	1,445	1,445	0	1,492
118.00	ACCRUED COMP TIME	175	0	0	0	0
201.00	CHEMICALS	707	750	750	750	600
202.00	FUEL	4,213	5,000	5,000	3,634	7,000
203.00	TOOLS/SMALL EQUIPMENT	711	600	600	599	600
204.00	POSTAGE & FREIGHT	374	350	350	319	350
205.00	OFFICE SUPPLIES	1,085	1,500	1,500	1,487	1,500
206.00	EMPLOYEE RELATIONS	291	650	650	607	650
207.00	REPRODUCTION & PRINTING	1,692	2,000	2,000	2,036	3,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	796	1,500	1,500	1,497	2,800
210.00	BOTANICAL & AGRICULTURAL	76	175	175	175	175
211.00	CLEANING AND JANITORIAL	2,836	4,400	4,400	4,413	4,400
212.00	COMPUTER EQUIPMENT & SUPPLIES	2,348	500	500	500	1,100
213.00	COMMUNICATIONS EQUIPMENT	30	100	100	100	100
215.00	ANIMAL CONTRL/SHELTER SUPPLIES	7,707	9,000	9,000	8,907	9,000
218.00	PHOTOGRAPHY	0	300	300	300	300
221.00	SAFETY/FIRST AID SUPPLIES	9	150	150	105	100
223.00	SMALL APPLIANCES	1,388	500	500	500	500
230.00	AMMO/GUN SUPPLIES	0	50	50	50	50
250.00	OTHER SUPPLIES	650	600	600	605	500

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 3,487	\$ 1,200	\$ 1,200	\$ 1,853	\$ 1,600
309.00	COMMUNICATION/PHOTO EQUIP	0	25	25	25	25
310.00	LAND/GROUNDS	0	75	75	75	75
312.00	BUILDINGS/APPLIANCES	2,355	1,500	1,500	1,446	1,500
401.00	ELECTRICAL	9,178	22,484	22,484	9,500	19,000
403.00	TELEPHONE	749	800	800	753	770
405.00	WATER	698	700	700	900	1,800
406.00	SEWER	983	980	980	900	1,000
406.50	GARBAGE	0	0	0	0	1,284
409.00	ADVERTISEMENTS/LEGAL NOTICES	2,628	2,000	2,000	1,953	2,000
416.00	VETERINARIAN SERVICES	2,584	2,700	2,700	2,698	2,700
417.00	CITY LICENSE-VET EXP	2,485	3,000	3,000	3,369	3,000
417.50	ANIMAL ADOPTION COUPON EXPENSE	28,593	34,000	34,000	33,843	36,000
424.00	SERVICE CONTRACTS	3,016	3,021	3,021	2,937	3,395
442.00	CONTRACT MOWING	1,560	1,620	1,620	1,145	1,620
450.00	OTHER SERVICES	1,470	1,500	1,500	1,108	1,500
714.00	RADIOS/RADAR/CAMERAS	0	3,300	3,300	3,146	2,076
901.00	LIAB/CASUALTY INSURANCE	1,263	1,400	1,400	1,236	1,400
908.00	SEMINARS/MEMBERSHIP/TRAVE	143	500	500	990	500
908.10	MILEAGE	0	200	200	200	200
950.00	OTHER SUNDRY	561	650	650	631	650
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 292,945</b>	<b>\$ 347,600</b>	<b>\$ 347,600</b>	<b>\$ 320,877</b>	<b>\$ 371,815</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

Court Administrator	1.00
City Marshal	1.00
Deputy Court Clerk II	1.00
Court Clerk Assistant II	1.00
Court Clerk Assistant I	1.00
<b>Total FTEs</b>	<b>5.00</b>
Municipal Court Judges*	2.00
<small>* APPOINTED BY CITY COUNCIL</small>	

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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 337,660	\$ 387,774	\$ 387,774	\$ 380,643	\$ 369,940
<b>Supplies</b>	13,142	10,050	10,050	12,551	10,500
<b>Maintenance</b>	389	600	600	4,200	600
<b>Services</b>	40,783	42,100	42,100	41,966	45,300
<b>Capital</b>	0	0	0	0	0
<b>Sundries</b>	8,111	9,700	9,700	9,624	10,050
<b>Total Department Expenditures</b>	<b>\$ 400,085</b>	<b>\$ 450,224</b>	<b>\$ 450,224</b>	<b>\$ 448,984</b>	<b>\$ 436,390</b>
<b>DECISION PACKAGES FUNDED</b>					
991.00 Audio Equipment for Customer Service Window <sup>1</sup>				\$	1,500
991.00 Upgrade Phones (3) <sup>1</sup>					1,050
992.00 Laserfiche & Adobe License Renewal <sup>1</sup>					2,050
992.00 Computer Replacement <sup>1</sup>					2,000
994.00 Ticket Writer for Fire Marshal <sup>1</sup>					8,576
994.00 Handheld Ticket Writers (2) <sup>1</sup>					8,000
995.00 Replace City Marshal Vehicle <sup>1</sup>					40,000
<b>OUTPUTS</b>					
# New Cases	4,401	7,000	7,000	6,689	7,000
# Dispositions	4,476	7,000	7,000	6,312	6,500
# Warrants	1,428	2,500	2,500	2,197	2,500
Total Cases on the Docket at FYE 16	N/A	N/A	N/A	12,186	12,500
<b>OUTCOMES</b>					
% Change in Court Revenue	27.19%	6.38%	6.38%	10.47%	14.89%

\* REVISED ANNUAL ESTIMATE

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

**DEPT 155 - MUNICIPAL COURT DEPARTMENT**

**\$436,390**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 243,953	\$ 276,234	\$ 276,234	\$ 278,478	\$ 259,538
102.00	OVERTIME PAY	48	500	500	500	500
103.00	OASDI/MEDICARE	17,813	21,671	21,671	20,955	20,215
103.02	MATCHING RETIREMENT	13,825	17,371	17,371	13,336	23,282
105.00	LONGEVITY PAY	3,100	3,325	3,325	3,325	2,548
105.01	EDUCATION/MISCELLANEOUS	1,800	2,423	2,423	2,227	1,200
106.00	MEDICAL INSURANCE	55,128	59,543	59,543	57,978	56,800
106.01	LIFE INSURANCE	873	953	953	1,152	1,123
106.02	LONG TERM DISABILITY	453	363	363	636	620
107.00	WORKERS' COMPENSATION	1,204	2,459	2,459	2,056	1,346
116.00	SALARIES/WAGES CONTINGENCY	0	2,932	2,932	0	2,768
118.00	ACCRUED COMP TIME	(538)	0	0	0	0
202.00	FUEL	2,122	2,200	2,200	1,627	2,000
204.00	POSTAGE & FREIGHT	6,182	3,500	3,500	3,977	4,000
205.00	OFFICE SUPPLIES	1,235	1,300	1,300	1,750	1,500
206.00	EMPLOYEE RELATIONS	362	300	300	300	300
207.00	REPRODUCTION & PRINTING	2,522	2,000	2,000	4,000	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	190	400	400	400	400
209.00	EDUCATIONAL	0	150	150	158	150
211.00	CLEANING AND JANITORIAL	82	150	150	300	100
223.00	SMALL APPLIANCES	410	0	0	0	0
250.00	OTHER SUPPLIES	37	50	50	39	50
303.00	VEHICLES/LARGE EQUIPMENT	389	600	600	4,200	600
403.00	TELEPHONE	1,255	800	800	800	800
419.00	LEGAL FEES	20,000	20,000	20,000	19,866	22,000
424.00	SERVICE CONTRACTS	18,000	19,800	19,800	19,800	21,000
450.00	OTHER SERVICES	1,527	1,500	1,500	1,500	1,500
901.00	LIAB/CASUALTY INSURANCE	483	550	550	519	600
908.00	SEMINARS/MEMBERSHIP/TRAVE	5,899	6,500	6,500	6,605	6,800
908.10	MILEAGE	1,901	2,500	2,500	2,500	2,500
950.00	OTHER SUNDRY	(173)	150	150	0	150
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 400,085</b>	<b>\$ 450,224</b>	<b>\$ 450,224</b>	<b>\$ 448,984</b>	<b>\$ 436,390</b>

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

Assistant City Manager: General Government	1.00
Director of Public Works	<u>1.00</u>
<b>Total FTEs</b>	<b>2.00</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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 231,847	\$ 289,879	\$ 284,944	\$ 255,521	\$ 270,016
Supplies	1,016	2,850	2,850	2,036	1,300
Maintenance	0	0	0	0	0
Services	1,122	350	350	1,071	625
Capital	0	0	0	0	0
Sundries	1,746	1,400	1,400	1,204	4,200
<b>Total Department Expenditures</b>	<b>\$ 235,731</b>	<b>\$ 294,479</b>	<b>\$ 289,544</b>	<b>\$ 259,832</b>	<b>\$ 276,141</b>

**DECISION PACKAGES FUNDED**

None

**OUTPUTS**

Utility Line Locates Called-In	121	85	85	160	100
Calls/Work Order Received	1,901	1,200	1,200	1,247	1,400
Banner Requests	29	45	45	34	50

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

**DEPT 167 - GENERAL GOVERNMENT SERVICES DEPARTMENT**

**\$276,141**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 167,652	\$ 208,661	\$ 204,181	\$ 189,994	\$ 196,690
102.00	OVERTIME PAY	0	0	0	250	0
103.00	OASDI/MEDICARE	13,293	17,153	16,810	15,142	16,047
103.02	MATCHING RETIREMENT	11,831	13,121	13,121	10,899	18,469
105.00	LONGEVITY PAY	958	1,165	1,165	1,030	810
105.01	EDUCATION/MISCELLANEOUS	13,615	13,800	13,800	11,308	12,000
106.00	MEDICAL INSURANCE	23,044	29,325	29,325	25,067	22,187
106.01	LIFE INSURANCE	699	692	692	844	849
106.02	LONG TERM DISABILITY	369	264	264	468	470
107.00	WORKERS' COMPENSATION	386	3,604	3,492	519	414
116.00	SALARIES/WAGES CONTINGENCY	0	2,094	2,094	0	2,080
202.00	FUEL	94	200	200	80	200
204.00	POSTAGE & FREIGHT	47	150	150	300	100
205.00	OFFICE SUPPLIES	32	150	150	150	100
206.00	EMPLOYEE RELATIONS	202	200	200	86	100
207.00	REPRODUCTION & PRINTING	406	500	500	395	400
208.00	CLOTHING/PERS PROTECTIVE EQUIP	229	300	300	248	300
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	1,000	1,000	748	0
213.00	COMMUNICATIONS EQUIPMENT	0	350	350	28	100
250.00	OTHER SUPPLIES	7	0	0	1	0
402.00	AUDITS/CONSULTANTS FEES	648	0	0	0	0
403.00	TELEPHONE	175	0	0	621	625
424.00	SERVICE CONTRACTS	300	350	350	450	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,448	1,000	1,000	1,104	4,000
908.10	MILEAGE	448	400	400	100	200
949.00	UNEMPLOYMENT BENEFITS	(149)	0	0	0	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 235,731</b>	<b>\$ 294,479</b>	<b>\$ 289,544</b>	<b>\$ 259,832</b>	<b>\$ 276,141</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**

IT Public Safety Administrator<sup>1</sup> 1.00

<sup>1</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.

- > Continue implementation of new server backup system;
- > Upgrade video surveillance system and merge Police into main City system;
- > Complete building technology systems at the new Brenham Library and Pet Adoption Center;
- > Replace email spam filter with a hosted solution;
- > Repair radio tower grounding system and finish remaining storm related repairs;
- > Replace and add fiber optic cabling to allow for network growth;
- > Improve reliability, security, backups, and ensure valid maintenance contracts and hardware warranties; and
- > Improve response time and customer service.

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 316,948	\$ 388,136	\$ 388,136	\$ 352,280	\$ 403,086
Supplies	31,725	33,360	33,360	33,633	51,510
Maintenance	1,280	950	950	772	6,950
Services	204,366	227,691	227,691	196,142	199,505
Capital	0	0	0	5,054	24,500
Sundries	(56,174)	(31,482)	(31,482)	(35,977)	16,050
<b>Total Department Expenditures</b>	<b>\$ 498,145</b>	<b>\$ 618,655</b>	<b>\$ 618,655</b>	<b>\$ 551,904</b>	<b>\$ 701,601</b>

**DECISION PACKAGES FUNDED**

812.72 Server Backup System - Phase II <sup>1</sup>	\$ 13,000
813.72 Replace IT Van <sup>1</sup>	27,000

**OUTPUTS**

# of Computers	334	330	330	313	316
# of Physical Servers	35	35	35	34	26
# of Storage Disk Units	N/A	N/A	N/A	15	13
# of Virtual Servers	55	55	55	51	51
# of Wireless Access Points	79	79	79	90	90
# of Cameras	83	83	83	106	114
# of Network Devices	N/A	N/A	N/A	71	71
# of Phones	N/A	N/A	N/A	227	239
Data Stored on File Servers (TB)	N/A	N/A	N/A	3.694	3.694
Data Stored on Laserfiche (TB)	N/A	N/A	N/A	1.46	1.46
Data Stored in Email (TB)	N/A	N/A	N/A	2.121	2.121
# of Buildings on Network	N/A	N/A	N/A	36	36

**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 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 225,573	\$ 271,694	\$ 271,694	\$ 252,592	\$ 278,292
102.00	OVERTIME PAY	0	0	0	500	0
103.00	OASDI/MEDICARE	16,206	21,429	21,429	18,810	21,819
103.02	MATCHING RETIREMENT	14,785	16,860	16,860	13,397	24,749
105.00	LONGEVITY PAY	345	2,105	2,105	554	598
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	51,521	61,765	61,765	57,031	65,520
106.01	LIFE INSURANCE	869	934	934	1,203	1,179
106.02	LONG TERM DISABILITY	458	356	356	665	651
107.00	WORKERS' COMPENSATION	987	4,176	4,176	1,528	1,378
116.00	SALARIES/WAGES CONTINGENCY	0	2,817	2,817	0	2,900
118.00	ACCRUED COMP TIME	203	0	0	0	0
202.00	FUEL	533	800	800	625	800
203.00	TOOLS/SMALL EQUIPMENT	498	300	300	300	300
204.00	POSTAGE & FREIGHT	40	100	100	100	100
205.00	OFFICE SUPPLIES	386	600	600	600	600
206.00	EMPLOYEE RELATIONS	699	960	960	868	960
207.00	REPRODUCTION & PRINTING	237	800	800	716	400
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,140	750	750	750	1,500
209.00	EDUCATIONAL	0	500	500	500	500
211.00	CLEANING & JANITORIAL	50	50	50	50	50
212.00	COMPUTER EQUIPMENT & SUPPLIES	26,944	21,000	21,000	20,997	38,400
213.00	COMMUNICATIONS EQUIPMENT	422	1,000	1,000	1,000	1,000
213.10	NETWORK TECH EQUIPMENT	0	6,000	6,000	6,000	6,000
250.00	OTHER SUPPLIES	776	500	500	1,127	900

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
301.00	UTILITY LINES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,000
303.00	VEHICLES/LARGE EQUIPMENT	1,280	750	750	572	750
312.00	BUILDINGS/APPLIANCES	0	200	200	200	200
402.80	SPECIAL SERVICES	6,728	7,000	7,000	7,000	7,000
403.00	TELEPHONE	34,840	39,636	39,636	31,751	35,400
403.10	TELEPHONE-WASH COUNTY	15,397	14,400	14,400	2,499	0
408.10	RENTALS/LEASES-FLEET	390	0	0	0	0
424.00	SERVICE CONTRACTS	147,003	154,405	154,405	154,884	157,105
424.10	SERVICE CONTRACTS-WASH COUNTY	1	12,250	12,250	0	0
450.00	OTHER SERVICES	8	0	0	8	0
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	5,054	24,500
901.00	LIAB/CASUALTY INSURANCE	240	300	300	305	350
908.00	SEMINARS/MEMBERSHIP/TRAVE	17,026	18,000	18,000	12,500	15,000
908.10	MILEAGE	868	700	700	1,700	700
<b>SUBTOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 572,453</b>	<b>\$ 669,137</b>	<b>\$ 669,137</b>	<b>\$ 602,386</b>	<b>\$ 701,601</b>
999.00	WASHINGTON COUNTY REIMB	(74,308)	(50,482)	(50,482)	(50,482)	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 498,145</b>	<b>\$ 618,655</b>	<b>\$ 618,655</b>	<b>\$ 551,904</b>	<b>\$ 701,601</b>

\* REVISED ANNUAL ESTIMATE



**DEPT 100 - NON-DEPT DIRECT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
306.00	OUTDOOR/STREET LIGHTING	\$ 5,538	\$ 20,000	\$ 20,000	\$ 25,000	\$ 23,000
401.10	ELECTRICAL-STREET LIGHTS	109,022	107,950	107,950	100,703	103,963
402.90	TAX APPRAISAL DISTRICT COSTS	95,128	83,986	83,986	95,976	92,404
450.00	OTHER SERVICES	9,315	0	0	4,852	0
715.00	OTHER CAPITAL	0	0	0	2,363	0
801.00	LAND	29,034	0	0	0	0
803.00	STREETS/INLETS/CURBS	61,628	150,000	150,000	175,000	0
926.00	WASH CO HEALTHLY LIVING	41,200	41,200	41,200	41,200	60,000
929.00	VOLUNTEER FIRE DEPARTMENT	24,000	0	0	0	0
932.05	MISSION BRENHAM	600	927	927	927	1,000
932.10	BOYS & GIRLS CLUB - PROGRAM	30,900	30,900	30,900	30,900	36,750
932.11	BOYS & GIRLS CLUB - UTILITIES	30,272	27,000	27,000	26,439	27,000
932.12	BOYS & GIRLS CLUB - INSURANCE	968	1,800	1,800	1,894	1,800
932.13	BOYS & GIRLS CLUB - MOWING	1,320	2,000	2,000	1,865	2,000
932.15	FREEDOM HILL-PROGRAM	7,416	7,416	7,416	7,416	0
932.30	FAITH MISSION	16,480	16,480	16,480	16,480	22,400
932.31	FAITH MISSION-SANITATION CHGS	0	10,000	10,000	13,000	10,000
932.32	FREEDOM HILL-SANITATION CHGS	0	5,000	5,000	1,438	5,000
932.70	JOB PARTNERSHIP OF WASH CO	750	750	750	750	750
934.00	HERITAGE MUSEUM-UTILITIES	9,774	9,000	9,000	9,041	9,000
934.01	HERITAGE MUSEUM-INSURANCE	1,759	1,800	1,800	1,042	1,800
964.00	HOSPICE BRENHAM	10,300	10,300	10,300	10,300	10,300
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 485,405</b>	<b>\$ 526,509</b>	<b>\$ 526,509</b>	<b>\$ 566,586</b>	<b>\$ 407,167</b>
COMMUNITY SERVICES TOTAL		151,740	164,573	164,573	162,692	187,800

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
903.00	UNCOLLECTABLE ACCOUNTS	\$ (1,339)	\$ 3,000	\$ 3,000	\$ 4,000	\$ 3,000
906.00	INVENTORY ADJUSTMENTS	17,366	5,000	5,000	8,932	5,000
924.00	CONTINGENCY	0	225,000	225,000	0	0
941.00	MEDICAL CLAIMS	(1,690)	0	0	0	0
943.00	MEDICAL INS PREMIUMS/FEES	15,073	15,000	15,000	11,015	15,000
950.00	OTHER SUNDRY	16,469	15,000	15,000	15,766	16,000
960.00	WELLNESS PROGRAM	5,619	5,500	5,500	2,290	2,500
970.00	EMPLOYEE ASSISTANCE PROGRAM	7,686	7,686	7,686	7,686	7,686
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 59,183</b>	<b>\$ 276,186</b>	<b>\$ 276,186</b>	<b>\$ 49,689</b>	<b>\$ 49,186</b>

\* REVISED ANNUAL ESTIMATE



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## **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.

### **FEMA DISASTER RELIEF FUND**

This fund is used to account for reimbursements received from the Federal Emergency Management Agency related to expenses incurred due to declared states of emergency.

### **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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
DONATIONS	\$ 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	2,759	0	0	0	0
SERVICES	0	700	700	0	700
OTHER CAPITAL	0	5,000	5,000	0	5,000
TOTAL EXPENDITURES	2,759	5,700	5,700	0	5,700
<b>TOTAL USES OF OP RESOURCES</b>	2,759	5,700	5,700	0	5,700
<b>NET REVENUES</b>	(1,759)	(4,700)	(4,700)	1,000	(4,700)
<b>FUND BALANCE</b>	9,944	5,244	5,244	10,944	6,244

\* REVISED ANNUAL ESTIMATE

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

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
GRANT REVENUES	\$ 15,814	\$ 15,000	\$ 15,000	\$ 36,963	\$ 15,000
TOTAL REVENUES	15,814	15,000	15,000	36,963	15,000
<b>OTHER SOURCES</b>					
TRANSFER-IN GENERAL FUND	0	0	0	5,500	0
TOTAL OTHER SOURCES	0	0	0	5,500	0
<b>TOTAL OPERATING RESOURCES</b>	15,814	15,000	15,000	42,463	15,000
<b>EXPENDITURES</b>					
PERSONNEL	15,814	15,000	15,000	16,978	15,000
OFFICE FURNITURE/EQUIPMENT	0	0	0	25,485	0
TOTAL EXPENDITURES	15,814	15,000	15,000	42,463	15,000
<b>TOTAL USES OF OP RESOURCES</b>	15,814	15,000	15,000	42,463	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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
GRANT REVENUES	\$ 3,465	\$ 3,985	\$ 3,985	\$ 1,500	\$ 2,600
TOTAL REVENUES	3,465	3,985	3,985	1,500	2,600
<b>TOTAL OPERATING RESOURCES</b>	3,465	3,985	3,985	1,500	2,600
<b>EXPENDITURES</b>					
CLOTHING/PERS PROTECTIVE EQUIP	3,465	3,985	3,985	1,500	2,600
TOTAL EXPENDITURES	3,465	3,985	3,985	1,500	2,600
<b>TOTAL USES OF OP RESOURCES</b>	3,465	3,985	3,985	1,500	2,600
<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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
GRANT REVENUES	\$ 3,591	\$ 3,800	\$ 3,800	\$ 3,474	\$ 3,475
TOTAL REVENUES	3,591	3,800	3,800	3,474	3,475
<b>TOTAL OPERATING RESOURCES</b>	3,591	3,800	3,800	3,474	3,475
<b>EXPENDITURES</b>					
POLICE DEPT PERSONNEL	2,805	2,800	2,800	2,748	3,250
FIRE DEPT TRAINING	541	500	500	0	0
TOTAL EXPENDITURES	3,346	3,300	3,300	2,748	3,250
<b>TOTAL USES OF OP RESOURCES</b>	3,346	3,300	3,300	2,748	3,250
<b>NET REVENUES</b>	245	500	500	726	225
<b>FUND BALANCE</b>	769	1,269	1,269	1,495	1,720

\* REVISED ANNUAL ESTIMATE



**FUND 227 - FEMA-DISASTER RELIEF FUND SUMMARY**

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET <sup>1</sup> 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
GRANT REVENUE-FEMA	\$ 0	\$ 0	\$ 0	\$ 35,000	\$ 0
TOTAL REVENUES	0	0	0	35,000	0
<b>OTHER SOURCES</b>					
TRANSFER-IN GENERAL FUND	0	0	0	8,000	0
TOTAL OTHER SOURCES	0	0	0	8,000	0
<b>TOTAL OPERATING RESOURCES</b>	0	0	0	43,000	0
<b>EXPENDITURES</b>					
STREETS/INLETS/CURBS	0	0	0	43,000	0
TOTAL EXPENDITURES	0	0	0	43,000	0
<b>TOTAL USES OF OP RESOURCES</b>	0	0	0	43,000	0
<b>NET REVENUES</b>	0	0	0	0	0
<b>FUND BALANCE</b>	0	0	0	0	0

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> WE ARE ANTICIPATING BUDGET ACTIVITY FOR FY17 BUT ARE UNABLE TO DETERMINE BUDGET AMOUNTS AT THE TIME OF BUDGET PREPARATION;  
BUDGET AMENDMENTS WILL BE MADE IF NECESSARY

## FUND 232 - DONATIONS FUND SUMMARY

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>DONATIONS/REVENUES</b>					
SALES OF PROPERTY	\$ 0	\$ 0	\$ 0	\$ 8,627	\$ 0
INTEREST EARNED (LIBRARY)	48	0	0	0	0
DOWNTOWN IMPROVEMENTS	30,538	5,000	5,000	2,086	5,000
PARKS DEPT	750	0	0	0	0
LIBRARY	20,749	5,000	5,000	2,072	5,000
LIBRARY CAPITAL	1,595	70,000	70,000	121,422	0
ANIMAL SHELTER ENHANCEMENTS	97,595	15,000	15,000	34,724	10,000
ANIMAL SHELTER CAPITAL	299,326	0	0	0	0
AQUATICS	0	1,000	1,000	190	1,000
FIRE DEPT	500	500	500	0	500
POLICE DEPT	5,075	10,000	10,000	97,824	20,000
ANIMAL SHELTER	2,784	5,000	5,000	5,408	5,000
<b>TOTAL REVENUES</b>	<b>458,959</b>	<b>111,500</b>	<b>111,500</b>	<b>272,353</b>	<b>46,500</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>458,959</b>	<b>111,500</b>	<b>111,500</b>	<b>272,353</b>	<b>46,500</b>
<b>EXPENDITURES</b>					
DOWNTOWN IMPROVEMENTS	4,584	20,000	20,000	1,023	5,000
AQUATICS	693	1,000	1,000	0	1,000
FIRE DEPT	0	1,000	1,000	0	1,000
POLICE DEPT	49,636	2,350	2,350	64,653	10,000
K-9 UNIT	1,845	2,000	2,000	7,909	4,000
ANIMAL SHELTER	3	1,000	1,000	0	1,000
LIBRARY	8,508	0	0	20,524	0
MAIN ST INCENTIVE GRANT	3,353	5,000	5,000	0	5,000
<b>TOTAL EXPENDITURES</b>	<b>68,621</b>	<b>32,350</b>	<b>32,350</b>	<b>94,109</b>	<b>27,000</b>
<b>OTHER USES</b>					
TRANSFER-OUT 2014 CAPITAL PROJECTS	1,358,388	70,000	70,000	167,988	0
TRANSFER-OUT EQUIPMENT FUND	28,000	0	0	0	0
<b>TOTAL OTHER USES</b>	<b>1,386,388</b>	<b>70,000</b>	<b>70,000</b>	<b>167,988</b>	<b>0</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>1,455,010</b>	<b>102,350</b>	<b>102,350</b>	<b>262,097</b>	<b>27,000</b>
<b>NET REVENUES</b>	<b>(996,051)</b>	<b>9,150</b>	<b>9,150</b>	<b>10,256</b>	<b>19,500</b>
<b>FUND BALANCE</b>	<b>73,982</b>	<b>83,132</b>	<b>83,132</b>	<b>84,238</b>	<b>103,738</b>

\* REVISED ANNUAL ESTIMATE

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

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
GRANT REVENUES	\$ 700	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL REVENUES	700	1,000	1,000	1,000	1,000
<b>TOTAL OPERATING RESOURCES</b>	700	1,000	1,000	1,000	1,000
<b>EXPENDITURES</b>					
SUPPLIES	700	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES	700	1,000	1,000	1,000	1,000
<b>TOTAL USES OF OP RESOURCES</b>	700	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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>OTHER SOURCES</b>					
TRANSFER-IN GENERAL FUND	\$ 1,136,378	\$ 0	\$ 20,800	\$ 608,233	\$ 0
TRANSFER-IN HOTEL/MOTEL FUND <sup>1</sup>	0	150,000	150,000	150,000	0
TRANSFER-IN DONATIONS FUND	28,000	0	0	0	0
TOTAL OTHER SOURCES	1,164,378	150,000	170,800	758,233	0
<b>TOTAL OPERATING RESOURCES</b>	1,164,378	150,000	170,800	758,233	0
<b>EXPENDITURES</b>					
COMPUTER SUPPLIES-IT	5,371	0	0	0	0
BUILDINGS-MAINTENANCE	0	9,000	9,000	8,955	0
MACHINERY/EQUIPMENT-MAINT	10,780	0	0	0	0
OFFICE FURN/EQUIP-IT DEPT	61,551	0	0	0	0
OTHER CAPITAL-MAIN ST WF PROG	0	150,000	0	0	0
BUILDINGS/BUILDING IMPROVEMENT	52,908	45,000	45,000	48,710	46,000
BUILDINGS/BLDG IMP-STREET DEPT	0	25,000	25,000	26,000	0
BUILDING/BLDG IMPRV-FIRE	12,720	200,000	200,000	247,370	0
BUILDINGS-FIRE STORAGE BLDG	19,132	0	0	20,777	0
MACHINERY/EQUIPMENT-STREE	0	0	0	0	17,500
MACHINERY/EQUIPMENT-PARKS	0	19,500	19,500	15,356	0
OFFICE FURN/EQUIPMENT-DEV SVCS	0	0	0	0	57,728
OFFICE FURN/EQUIP-LIBRARY	0	0	0	0	15,000
OFFICE FURN/EQUIP-IT DEPT	0	60,000	60,000	24,895	13,000
VEHICLES-MAINT DEPT	0	30,000	30,000	26,450	0
VEHICLES-STREET DEPT	28,956	0	0	0	0
VEHICLES/LARGE EQUIPMENT-PARKS	53,142	0	0	0	178,000
VEHICLES-POLICE DEPT	241,315	135,000	155,800	167,557	240,000
VEHICLES-FIRE DEPT	36,065	0	0	0	55,300
VEHICLES-ANIMAL CONTROL	25,295	0	0	0	0
VEHICLES-IT DEPT	0	0	0	0	27,000
OTHER CAPITAL-MAIN ST WF PROG <sup>1</sup>	34,652	0	150,000	6,878	156,470
TOTAL EXPENDITURES	581,887	673,500	694,300	592,948	805,998
<b>TOTAL USES OF OP RESOURCES</b>	581,887	673,500	694,300	592,948	805,998
<b>NET REVENUES</b>	582,491	(523,500)	(523,500)	165,285	(805,998)
<b>FUND BALANCE</b>	640,713	117,213	117,213	805,998	0
FUNDING FOR ANY OF THE FOLLOWING ITEMS:					
4 POLICE UNITS & 2 ADMIN VEHICLES - POLICE				\$ 240,000	
WAYFINDING SIGNAGE - MAIN STREET <sup>1</sup>				156,470	
10' ROTARY MOWER - REPLACE UNIT #52 - PARKS				63,000	
8' REEL MOWER - REPLACE UNIT #325 - PARKS				57,000	
6' ROTARY MOWER - REPLACE UNIT #241 - PARKS				33,000	
PICKUP TRUCK - REPLACE UNIT #193 - PARKS				25,000	
PERMITS & INSPECTIONS FILING SOFTWARE - DEVELOPMENT SERVICES				57,728	
REPLACE 1 TON CREW CAB 4X4 TRUCK - FIRE				55,300	
REPLACE CITY HALL HVAC (PHASE IV) - MAINTENANCE				46,000	
REPLACE IT VAN - IT				27,000	
SERVER BACKUP SYSTEM (PHASE II) - IT				13,000	
THERMO-PAINT STRIPER - STREETS				17,500	
MICROFILM READER - LIBRARY				15,000	
				<b>\$ 805,998</b>	

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> WAYFINDING SIGNAGE FUNDED BY TRANSFER-IN FROM HOT FUNDS IN FY16

## DEBT SERVICE FUND OVERVIEW

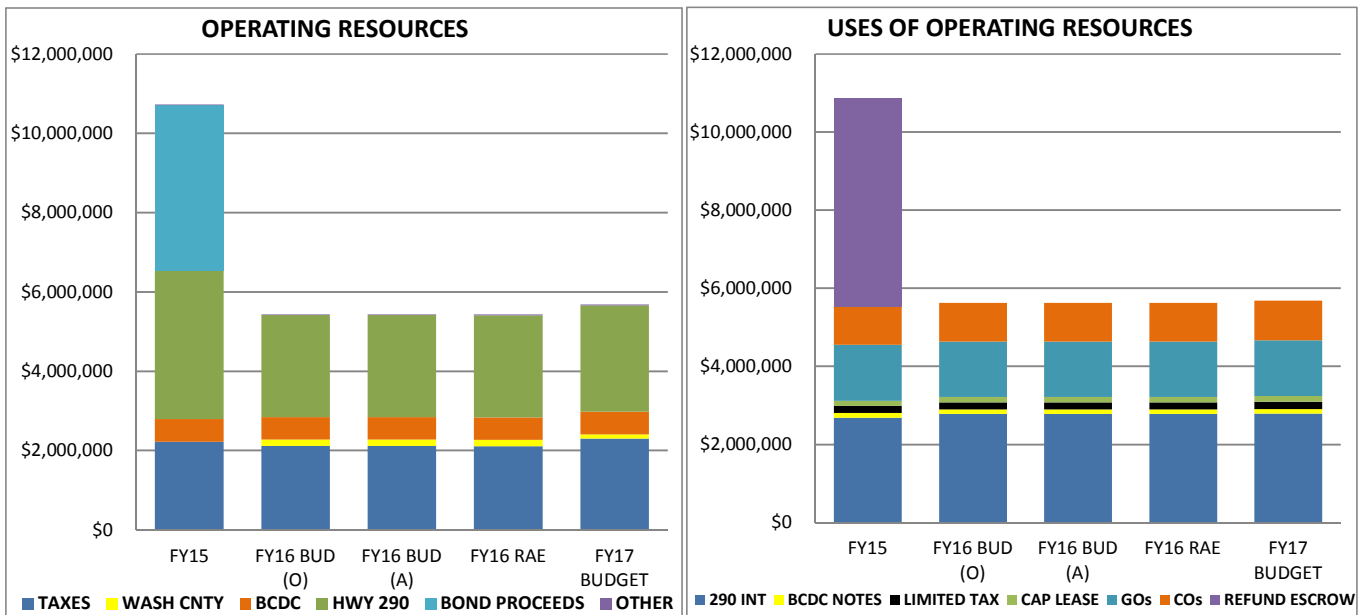
The Debt Service Fund is a governmental fund used to accumulate monies for the payment of principal, interest and related costs on long-term general obligation debt and capital leases.

### OPERATING RESOURCES

Projected operating resources are estimated at \$5,685,881 for FY17. The interlocal reimbursement for the 290 Pass Thru Toll annual debt service payment brings in 47.1% of the revenues, making it the largest income stream. Another primary operating resource is taxes, which make up 40.5% 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 FY17 and the City decided to increase the current I&S rate from \$0.1781 to \$0.1920 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 \$110,200 for FY17, 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, 2016

City of Brenham Charter Limit	\$1.6500 per \$100 valuation
Adopted O&M Tax Rate for 2014-2015	<u>\$0.3150 per \$100 valuation</u>
Debt Limit Tax Rate per Charter	\$1.3350 per \$100 valuation
Adjusted Tax Base Valuations	\$1,198,049,873
Debt Limit	\$15,993,966
Net Debt Applicable to Limit	<u>\$2,788,608</u>
Legal Debt Margin	<u><u>\$13,205,358</u></u>

### WORKING CAPITAL

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
BEGINNING BALANCE	\$ 554,804	\$ 405,889	\$ 405,889	\$ 405,889	\$ 217,273
NET REVENUES	(148,915)	(185,679)	(185,679)	(188,616)	0
ADJUSTMENTS	0	0	0	0	0
SUBTOTAL	<u>(148,915)</u>	<u>(185,679)</u>	<u>(185,679)</u>	<u>(188,616)</u>	<u>0</u>
ENDING BALANCE	<u>\$405,889</u>	<u>\$220,210</u>	<u>\$220,210</u>	<u>\$217,273</u>	<u>\$217,273</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	2016 LIB FURNITURE	SUBTOTAL
2017	1,029,188	13,415	211,679	49,579	113,200	1,417,061	50,632	29,314	74,293	154,239
2018	634,400	13,415	215,923	428,539	2,273,200	3,565,477	-	29,314	72,887	102,201
2019	-	13,415	214,908	468,316	1,820,000	2,516,639	-	29,314	328,596	357,910
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	-	-	-	-
	1,663,588	389,038	1,508,741	1,555,552	4,206,400	9,323,319	50,632	87,941	475,776	614,349

YEAR	CERTIFICATES OF OBLIGATION					HWY 290	LIMITED TAX NOTES			TOTAL DEBT SERVICE
	SERIES 2006	SERIES 2012	SERIES 2014	SERIES 2016	SUBTOTAL	INTEREST	BCDC 2010	STS 2011	SUBTOTAL	
2017	611,944	112,588	209,025	86,860	1,020,417	107,200	118,019	186,242	304,260	3,003,177
2018	611,775	111,588	211,925	82,650	1,017,938	-	-	188,164	188,164	4,873,779
2019	716,015	110,588	209,725	86,850	1,123,178	-	-	-	-	3,997,726
2020	715,527	114,388	272,525	85,500	1,187,940	-	-	-	-	1,876,791
2021	724,251	113,113	269,025	84,150	1,190,539	-	-	-	-	1,891,398
2022	736,793	116,838	275,525	82,800	1,211,956	-	-	-	-	1,429,141
2023	742,956	120,038	276,825	86,000	1,225,819	-	-	-	-	1,443,066
2024	747,937	118,138	277,075	84,000	1,227,150	-	-	-	-	1,227,150
2025	756,736	121,238	277,200	87,000	1,242,174	-	-	-	-	1,242,174
2026	769,156	118,988	276,700	84,800	1,249,644	-	-	-	-	1,249,644
2027	-	121,738	280,550	87,600	489,888	-	-	-	-	489,888
2028	-	124,375	289,100	85,200	498,675	-	-	-	-	498,675
2029	-	121,625	287,200	82,800	491,625	-	-	-	-	491,625
2030	-	123,875	290,150	85,400	499,425	-	-	-	-	499,425
2031	-	126,000	292,800	82,800	501,600	-	-	-	-	501,600
2032	-	123,000	293,875	85,200	502,075	-	-	-	-	502,075
2033	-	-	294,600	87,400	382,000	-	-	-	-	382,000
2034	-	-	294,975	84,400	379,375	-	-	-	-	379,375
2035	-	-	-	86,400	86,400	-	-	-	-	86,400
2036	-	-	-	83,200	83,200	-	-	-	-	83,200
	7,133,090	1,898,113	4,878,800	1,701,010	15,611,013	107,200	118,019	374,405	492,424	26,148,304

## FUND 118 - DEBT SERVICE FUND SUMMARY

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
TAX REVENUES	\$ 2,222,936	\$ 2,117,150	\$ 2,117,150	\$ 2,107,124	\$ 2,300,256
PENALTY/INTEREST	17,361	16,000	16,000	20,000	20,000
WASHINGTON CTY	0	161,700	161,700	161,700	110,200
INTEREST EARNED	800	600	600	4,000	4,000
<b>TOTAL REVENUES</b>	<b>2,241,097</b>	<b>2,295,450</b>	<b>2,295,450</b>	<b>2,292,824</b>	<b>2,434,456</b>
<b>OTHER SOURCES</b>					
TRANSFER-IN BCDC	569,318	566,886	566,886	566,886	571,425
TRANSFER-IN HWY 290 PTT	3,747,294	2,575,000	2,575,000	2,575,000	2,680,000
BOND PROCEEDS	4,169,994	0	0	0	0
<b>TOTAL OTHER SOURCES</b>	<b>8,486,606</b>	<b>3,141,886</b>	<b>3,141,886</b>	<b>3,141,886</b>	<b>3,251,425</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>10,727,703</b>	<b>5,437,336</b>	<b>5,437,336</b>	<b>5,434,710</b>	<b>5,685,881</b>
<b>EXPENDITURES</b>					
BOND PAYING AGENT FEES	102,950	5,084	5,084	5,395	4,765
CAPITAL LEASES	134,130	134,129	134,129	134,129	152,177
CO BONDS	984,819	987,175	987,175	987,175	1,020,417
GO REFUNDING	1,101,401	1,189,633	1,189,633	1,189,633	1,191,967
BCDC NOTES	118,106	115,631	115,631	115,631	118,019
2010 REFUNDING	13,415	13,415	13,415	13,415	13,415
2011 REFUNDING	213,909	213,599	213,599	213,599	211,679
2010 HIGHWAY 290	2,687,050	2,785,200	2,785,200	2,785,200	2,787,200
11 TAX ANTICIP NOTE STS	182,048	179,149	179,149	179,149	186,242
PMT OF AVAIL RESRCES TO ESCROW AGENT	1,267,294	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>6,805,121</b>	<b>5,623,015</b>	<b>5,623,015</b>	<b>5,623,326</b>	<b>5,685,881</b>
<b>REFUNDING ESCROW AGENT</b>	<b>4,071,497</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>10,876,618</b>	<b>5,623,015</b>	<b>5,623,015</b>	<b>5,623,326</b>	<b>5,685,881</b>
<b>NET REVENUES</b>	<b>(148,915)</b>	<b>(185,679)</b>	<b>(185,679)</b>	<b>(188,616)</b>	<b>0</b>
<b>FUND BALANCE</b>	<b>405,889</b>	<b>220,210</b>	<b>220,210</b>	<b>217,273</b>	<b>217,273</b>
<b>CERTIFIED VALUATIONS</b>	<b>1,102,575,469</b>	<b>1,188,742,237</b>	<b>1,188,742,237</b>	<b>1,188,742,237</b>	<b>1,198,049,873</b>
<b>I&amp;S RATE</b>	<b>\$0.2022</b>	<b>\$0.1781</b>	<b>\$0.1781</b>	<b>\$0.1781</b>	<b>\$0.1920</b>

\* REVISED ANNUAL ESTIMATE



**FUND 118 - DEBT SERVICE FUND SUMMARY**

	BUDGET		RAE*	BUDGET	
	ACTUAL	ORIGINAL			AMENDED
	2015	2016	2016	2017	
<b>REVENUES</b>					
TAX REVENUES	\$ 2,222,936	\$ 2,117,150	\$ 2,117,150	\$ 2,107,124	\$ 2,300,256
PENALTY/INTEREST	17,361	16,000	16,000	20,000	20,000
WASHINGTON CTY	0	161,700	161,700	161,700	110,200
INTEREST EARNED	800	600	600	4,000	4,000
TOTAL REVENUES	2,241,097	2,295,450	2,295,450	2,292,824	2,434,456
<b>OTHER SOURCES</b>					
TRANSFER-IN BCDC-PRIN	506,164	519,050	519,050	519,050	541,489
TRANSFER-IN BCDC-INT	63,155	47,836	47,836	47,836	29,936
TRANSFER-IN HWY 290 PTT	3,747,294	2,575,000	2,575,000	2,575,000	2,680,000
BOND PROCEEDS	4,169,994	0	0	0	0
TOTAL OTHER SOURCES	8,486,606	3,141,886	3,141,886	3,141,886	3,251,425
<b>TOTAL OPERATING RESOURCES</b>	10,727,703	5,437,336	5,437,336	5,434,710	5,685,881
<b>EXPENDITURES</b>					
BOND PAYING AGENT FEES	102,950	5,084	5,084	5,395	4,765
2006 COB D/S PRINCIPAL	345,000	365,000	365,000	365,000	385,000
2006 COB D/S INTEREST	254,918	241,325	241,325	241,325	226,944
2010 CAPITAL LEASE PRIN-BVWACS	98,000	101,283	101,283	101,283	50,132
2010 CAPITAL LEASE INT-BVWACS	6,816	3,532	3,532	3,532	501
2014 CAPITAL LEASE PRIN-ZIPPER	26,825	26,908	26,908	26,908	27,490
2014 CAPITAL LEASE INT-ZIPPER	2,489	2,406	2,406	2,406	1,824
2016 NOTE PAY PRIN-LIB FURN	0	0	0	0	58,730
2016 NOTE PAY INT-LIB FURN	0	0	0	0	13,500
2009 GO REF PRINCIPAL	905,467	935,542	935,542	935,542	973,165
2009 GO REF INTEREST	122,927	92,313	92,313	92,313	56,023
2010 PTT D/S PRINCIPAL-HWY 290	2,480,000	2,575,000	2,575,000	2,575,000	2,680,000
2010 LTD TAX NOTE PRIN	110,000	110,000	110,000	110,000	115,000
2010 LTD TAX NOTE INT	8,106	5,631	5,631	5,631	3,019
2010 PTT D/S INTEREST-HWY 290	207,050	210,200	210,200	210,200	107,200
2010 REF D/S INTEREST	13,415	13,415	13,415	13,415	13,415
2011 REF D/S PRINCIPAL	170,390	173,488	173,488	173,488	175,037
2011 REF D/S INTEREST	43,519	40,111	40,111	40,111	36,642
2011 TAX ANT NOTES PRINCIPAL	170,000	170,000	170,000	170,000	180,000
2011 TAX ANT NOTES INTEREST	12,048	9,149	9,149	9,149	6,242
2012 COB D/S PRINCIPAL	75,000	75,000	75,000	75,000	80,000
2012 COB D/S INTEREST	34,275	33,525	33,525	33,525	32,588
2014 COB D/S PRINCIPAL	165,000	165,000	165,000	165,000	105,000
2014 COB D/S INTEREST	110,626	107,325	107,325	107,325	104,025
2014 GO REF D/S PRINCIPAL	17,869	17,869	17,869	17,869	19,243
2014 GO REF D/S INTEREST	31,083	30,709	30,709	30,709	30,336
2015 GO REF D/S INTEREST	24,055	113,200	113,200	113,200	113,200
2016 COB D/S PRINCIPAL	0	0	0	0	50,000
2016 COB D/S INTEREST	0	0	0	0	36,860
PMT OF AVAIL RESOU TO ESC AGNT	1,267,294	0	0	0	0
TOTAL EXPENDITURES	6,805,121	5,623,015	5,623,015	5,623,326	5,685,881
<b>OTHER USES</b>					
REFUNDING ESCROW AGENT	4,071,497	0	0	0	0
TOTAL OTHER USES	4,071,497	0	0	0	0
<b>TOTAL USES OF OP RESOURCES</b>	10,876,618	5,623,015	5,623,015	5,623,326	5,685,881
<b>NET REVENUES</b>	(148,915)	(185,679)	(185,679)	(188,616)	0
<b>FUND BALANCE</b>	405,889	220,210	220,210	217,273	217,273
<b>CERTIFIED VALUATIONS</b>	1,102,575,469	1,188,742,237	1,188,742,237	1,188,742,237	1,198,049,873
<b>I&amp;S RATE</b>	\$0.2022	\$0.1781	\$0.1781	\$0.1781	\$0.1920

\* 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.

#### **SIMON CONFERENCE CENTER FUND**

This fund is used to account for revenues specifically designated for the Barnhill Conference Center at the Historic Simon Theatre.

**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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
HOTEL/MOTEL OCCUPANCY TAX	\$ 635,411	\$ 597,000	\$ 597,000	\$ 575,000	\$ 575,000
INTEREST INCOME	135	100	100	700	500
TOTAL REVENUES	635,545	597,100	597,100	575,700	575,500
<b>TOTAL OPERATING RESOURCES</b>	635,545	597,100	597,100	575,700	575,500
<b>EXPENDITURES</b>					
BRENHAM HERITAGE MUSEUM	15,000	0	0	0	1,500
CHAPPELL HILL HISTORICAL	7,000	0	12,000	12,000	4,812
MAIFEST ASSOCIATION	10,400	0	0	0	0
WASH CO CC CVB-ADMIN	164,439	0	163,440	163,440	168,500
WASHINGTON ON THE BRAZOS	15,053	0	23,350	23,350	25,188
CONTINGENCY	0	492,283	3,533	0	12,500
UNITY THEATER	9,076	0	15,250	15,250	13,000
MAIN STREET BRENHAM	0	25,467	25,467	6,925	32,500
WASH CO CC CVB-PROMO/ADV	242,478	0	210,082	210,082	158,500
INDEPENDENCE HISTORICAL	5,000	0	3,378	3,378	4,000
SIMON CENTER	45,000	0	45,750	45,750	20,500
BRENHAM HOTEL ASSOCIATION	20,000	0	0	0	0
CHAPPELL HILL CHAMBER OF COMMERCE	0	0	9,000	9,000	2,000
TOTAL EXPENDITURES	533,446	517,750	511,250	489,175	443,000
<b>OTHER USES</b>					
TRANSFERS-OUT GENERAL FUND	80,027	72,950	79,450	79,450	68,000
TRANSFERS-OUT PARKS SPECIAL REV FUND	0	6,400	6,400	6,400	0
TRANSFERS-OUT SIMON CONFERENCE CENTER	0	0	81,000	81,000	92,000
TRANSFERS-OUT EQUIPMENT FUND	0	150,000	150,000	150,000	0
TOTAL OTHER USES	80,027	229,350	316,850	316,850	160,000
<b>TOTAL USES OF OP RESOURCES</b>	613,473	747,100	828,100	806,025	603,000
<b>NET REVENUES</b>	22,072	(150,000)	(231,000)	(230,325)	(27,500)
<b>FUND BALANCE</b>	429,859	279,859	198,859	199,534	172,034

\* REVISED ANNUAL ESTIMATE

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

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
WASH CO-HOT TAX	\$ 135,126	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
TOTAL REVENUES	135,126	95,000	95,000	95,000	95,000
<b>TOTAL OPERATING RESOURCES</b>	135,126	95,000	95,000	95,000	95,000
<b>EXPENDITURES</b>					
CONTINGENCY	0	95,000	0	0	0
TH&LA MEMBERSHIP	8,194	0	8,500	8,500	8,500
WASH CO CC CVB-PROMO/ADV	121,500	0	86,500	86,500	86,500
TOTAL EXPENDITURES	129,694	95,000	95,000	95,000	95,000
<b>TOTAL USES OF OP RESOURCES</b>	129,694	95,000	95,000	95,000	95,000
<b>NET REVENUES</b>	5,432	0	0	0	0
<b>FUND BALANCE</b>	9,036	9,036	9,036	9,036	9,036

\* REVISED ANNUAL ESTIMATE

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

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
INTEREST INCOME	\$ 6	\$ 5	\$ 5	\$ 30	\$ 30
PROGRAM INCOME/RESTITUTION	8,761	3,000	3,000	15,000	10,000
TOTAL REVENUES	8,767	3,005	3,005	15,030	10,030
<b>TOTAL OPERATING RESOURCES</b>	8,767	3,005	3,005	15,030	10,030
<b>EXPENDITURES</b>					
COMPUTER EQUIPMENT & SUPPLIES	4,999	0	0	0	0
OTHER CAPITAL	0	0	0	7,089	8,000
TOTAL EXPENDITURES	4,999	0	0	7,089	8,000
<b>TOTAL USES OF OP RESOURCES</b>	4,999	0	0	7,089	8,000
<b>NET REVENUES</b>	3,768	3,005	3,005	7,941	2,030
<b>FUND BALANCE</b>	15,240	18,245	18,245	23,181	25,211

\* REVISED ANNUAL ESTIMATE

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

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
FINE TIME PYMT-JUDICIAL	\$ 1,692	\$ 1,600	\$ 1,600	\$ 1,634	\$ 1,600
JUDICIAL FEE-CITY	2,953	2,200	2,200	3,400	3,000
JUVENILE CASE MGMT FEE	24,835	18,000	18,000	28,601	25,000
TRUANCY PREVENTION FEE	4,162	2,500	2,500	5,041	4,000
TECHNOLOGY FEES	19,938	13,000	13,000	22,883	18,000
SECURITY FEES	14,957	11,000	11,000	17,113	14,000
<b>TOTAL REVENUES</b>	<b>68,537</b>	<b>48,300</b>	<b>48,300</b>	<b>78,672</b>	<b>65,600</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>68,537</b>	<b>48,300</b>	<b>48,300</b>	<b>78,672</b>	<b>65,600</b>
<b>EXPENDITURES</b>					
COURT TIME PYMT JUDICIAL EXP <sup>1</sup>	0	10,000	10,000	10,000	2,550
COURT CITY JUDICIAL EFFCNCY EXP <sup>2</sup>	2,908	6,700	6,700	5,509	5,050
COURT TECHNOLOGY EXP <sup>3</sup>	21,872	30,000	30,000	34,530	22,397
COURT SECURITY EXP <sup>4</sup>	5,180	9,200	9,200	14,900	45,335
TRUANCY PREVENTION EXPENSE	0	0	0	500	0
<b>TOTAL EXPENDITURES</b>	<b>29,960</b>	<b>55,900</b>	<b>55,900</b>	<b>65,439</b>	<b>75,332</b>
<b>OTHER USES</b>					
TRANSFER-OUT GENERAL FUND	24,835	18,000	18,000	28,601	25,000
<b>TOTAL OTHER USES</b>	<b>24,835</b>	<b>18,000</b>	<b>18,000</b>	<b>28,601</b>	<b>25,000</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>54,796</b>	<b>73,900</b>	<b>73,900</b>	<b>94,040</b>	<b>100,332</b>
<b>NET REVENUES</b>	<b>13,742</b>	<b>(25,600)</b>	<b>(25,600)</b>	<b>(15,368)</b>	<b>(34,732)</b>
<b>FUND BALANCE</b>	<b>111,118</b>	<b>85,518</b>	<b>85,518</b>	<b>95,750</b>	<b>61,018</b>

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> AUDIO EQUIPMENT FOR CUSTOMER SERVICE WINDOW: \$1,500; UPGRADE 3 PHONES: \$1,050

<sup>2</sup> COMPUTER REPLACEMENTS: \$2,000; LASEFICHE & ADOBE LICENSES: \$2,050; INTERPRETERS: \$500; MISC. SUPPLIES: \$500

<sup>3</sup> TICKET WRITER FOR FIRE MARSHAL: \$8,576; REPLACE HANDHELD TICKET WRITERS (2): \$8,000; BRAZOS SOFTWARE MAINTENANCE: \$3,000; COURT/POLICE INTERFACE MAINTENANCE: \$1,671; INTERFACE MAINTENANCE: \$650; MISC. SUPPLIES: \$500

<sup>4</sup> REPLACE CITY MARSHAL TRUCK \$40,000; CCTV MAINTENANCE & MONITORING: \$4,260; CITY MARSHAL TRAINING: \$600; NET MOTION: \$475



**FUND 249 - SIMON CONFERENCE CENTER FUND SUMMARY**

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
RENTAL INCOME	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,400
CULTURAL ARTS REVENUE	0	0	0	0	10,600
TOTAL REVENUES	0	0	0	0	20,000
<b>OTHER SOURCES</b>					
TRANSFER-IN HOTEL/MOTEL FUND	0	0	81,000	81,000	92,000
TOTAL OTHER SOURCES	0	0	81,000	81,000	92,000
<b>TOTAL OPERATING RESOURCES</b>	0	0	81,000	81,000	112,000
<b>EXPENDITURES</b>					
OTHER SUPPLIES	0	0	0	0	500
ELECTRICAL	0	0	0	0	16,700
GAS	0	0	0	0	1,200
WATER	0	0	0	0	1,100
SEWER	0	0	0	0	600
GARBAGE	0	0	0	0	400
RENTALS & LEASES	0	0	0	0	52,400
ADVERTISING & PROMOTION	0	0	20,000	20,000	61,000
JANITORIAL SERVICES	0	0	0	0	6,600
CONTRACT LABOR	0	0	0	0	10,500
OTHER SERVICES	0	0	0	0	2,000
CULTURAL ARTS EXPENSE	0	0	0	0	12,000
FACILITY RENTAL EXPENSE	0	0	0	0	8,000
TOTAL EXPENDITURES	0	0	20,000	20,000	173,000
<b>TOTAL USES OF OP RESOURCES</b>	0	0	20,000	20,000	173,000
<b>NET REVENUES</b>	0	0	61,000	61,000	(61,000)
<b>FUND BALANCE</b>	0	0	61,000	61,000	0

\* REVISED ANNUAL ESTIMATE

**FUND 203 - AIRPORT CAPITAL FUND SUMMARY**

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
GRANT REVENUES	\$ 1,314,649	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES	1,314,649	0	0	0	0
<b>TOTAL OPERATING RESOURCES</b>	1,314,649	0	0	0	0
<b>EXPENDITURES</b>					
OTHER CAPITAL OUTLAY	1,460,721	0	0	0	0
TOTAL EXPENDITURES	1,460,721	0	0	0	0
<b>TOTAL USES OF OP RESOURCES</b>	1,460,721	0	0	0	0
<b>NET REVENUES</b>	(146,072)	0	0	0	0
<b>FUND BALANCE</b>	7,138	7,138	7,138	7,138	7,138

\* REVISED ANNUAL ESTIMATE

**FUND 214 - CAPITAL LEASES FUND SUMMARY**

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>OTHER SOURCES</b>					
BOND PROCEEDS	\$ 138,000	\$ 0	\$ 0	\$ 450,000	\$ 0
TOTAL OTHER SOURCES	138,000	0	0	450,000	0
<b>TOTAL OPERATING RESOURCES</b>	138,000	0	0	450,000	0
<b>EXPENDITURES</b>					
OFFICE FURN/EQUIP-LIBRARY	0	0	0	450,000	0
STREET DEPT EQUIP-ASPHALT ZIPP	138,000	0	0	0	0
TOTAL EXPENDITURES	138,000	0	0	450,000	0
<b>TOTAL USES OF OP RESOURCES</b>	138,000	0	0	450,000	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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
TEXPOOL INTEREST	\$ 795	\$ 500	\$ 500	\$ 4,000	\$ 500
GRANT REVENUES	0	0	0	40,000	0
INTEREST-TEXSTAR	1,721	500	500	5,000	500
TOTAL REVENUES	2,515	1,000	1,000	49,000	1,000
<b>OTHER SOURCES</b>					
TRANSFER-IN GENERAL FUND	1,260,000	0	0	252,000	0
TRANSFER-IN DONATIONS FUND	1,358,388	70,000	70,000	167,988	0
TOTAL OTHER SOURCES	2,618,388	70,000	70,000	419,988	0
<b>TOTAL OPERATING RESOURCES</b>	2,620,903	71,000	71,000	468,988	1,000
<b>EXPENDITURES</b>					
FIRE DEPT-VEHICLES	1,319,022	0	0	0	0
CIP-LIBRARY RENOVATN/EXPANSION	580,899	1,696,500	1,696,500	3,031,172	300,000
CIP-NEW ANIMAL SHELTER	689,523	1,484,345	1,484,345	2,390,906	0
TOTAL EXPENDITURES	2,589,444	3,180,845	3,180,845	5,422,078	300,000
<b>TOTAL USES OF OP RESOURCES</b>	2,589,444	3,180,845	3,180,845	5,422,078	300,000
<b>NET REVENUES</b>	31,459	(3,109,845)	(3,109,845)	(4,953,090)	(299,000)
<b>FUND BALANCE</b>	5,405,293	2,295,448	2,295,448	452,203	153,203

\* REVISED ANNUAL ESTIMATE

## FUND 234 - PARKS CAPITAL IMPROVEMENTS FUND SUMMARY

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
GRANT REVENUES	\$ 0	\$ 0	\$ 0	\$ 35,000	\$ 0
ADVERTISING REVENUE-FIREMAN'S PARK	0	0	22,000	18,000	18,000
DONATIONS-M.M.OWSLEY PLAYGROUND	0	0	777,205	777,205	0
DONATIONS-CAROUSEL	4,947	6,100	6,100	6,000	6,000
<b>TOTAL REVENUES</b>	<b>4,947</b>	<b>6,100</b>	<b>805,305</b>	<b>836,205</b>	<b>24,000</b>
<b>OTHER SOURCES</b>					
TRANSFER-IN HOTEL/MOTEL FUND	0	6,400	6,400	6,400	0
TRANSFER-IN BCDC FUND	196,605	330,625	330,625	337,177	428,050
<b>TOTAL OTHER SOURCES</b>	<b>196,605</b>	<b>337,025</b>	<b>337,025</b>	<b>343,577</b>	<b>428,050</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>201,552</b>	<b>343,125</b>	<b>1,142,330</b>	<b>1,179,782</b>	<b>452,050</b>
<b>EXPENDITURES</b>					
AQUATIC CENTER	90,715	90,000	90,000	89,950	0
CAROUSEL <sup>1</sup>	0	12,500	12,500	7,500	5,000
FIREMAN'S PARK <sup>2</sup>	19,741	10,000	10,000	44,201	329,500
HATTIE MAE FLOWERS PARK <sup>3</sup>	0	0	0	0	10,000
HENDERSON PARK <sup>4</sup>	0	3,750	3,750	5,658	20,500
HOHLT PARK <sup>5</sup>	79,597	136,800	136,800	113,326	54,000
JACKSON ST. PARK <sup>6</sup>	0	5,075	5,075	3,645	33,550
JERRY WILSON PARK <sup>7</sup>	0	0	0	0	10,000
LINDA ANDERSON PARK PLAYGROUND <sup>8</sup>	6,552	50,000	50,000	54,846	0
SKATE PARK	0	35,000	35,000	70,000	0
<b>TOTAL EXPENDITURES</b>	<b>196,605</b>	<b>343,125</b>	<b>1,120,330</b>	<b>1,066,331</b>	<b>562,550</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>196,605</b>	<b>343,125</b>	<b>1,120,330</b>	<b>1,066,331</b>	<b>562,550</b>
<b>NET REVENUES</b>	<b>4,947</b>	<b>0</b>	<b>22,000</b>	<b>113,451</b>	<b>(110,500)</b>
<b>FUND BALANCE</b>	<b>13,988</b>	<b>13,988</b>	<b>35,988</b>	<b>127,439</b>	<b>16,939</b>

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> MISC. REPAIRS (\$5,000) FUNDED BY DONATIONS/RENTALS

<sup>2</sup> RESTROOM UPGRADE (\$250,000) & GREENWADE/KITCHEN PARKING LOT RECONSTRUCTION (\$15,000) FUNDED BY BCDC; FIREMAN'S FIELD SCOREBOARD (\$62,000) - \$35,000 FUNDED BY BCDC & REMAINING AMOUNT FUNDED BY FY16 & FY17 ADVERTISING REVENUE; REPLACEMENT ADVERTISING SIGNS FOR BASEBALL FIELD FENCE (\$2,500) FUNDED BY FY17 ADVERTISING REVENUES

<sup>3</sup> BASKETBALL COURT RESURFACING (\$10,000) FUNDED BY BCDC

<sup>4</sup> UPGRADE HENDERSON PARK SIGNAGE (\$10,500) & BASKETBALL COURT RESURFACING (\$10,000) FUNDED BY BCDC

<sup>5</sup> CANOPIES (\$44,000) & TRASH RECEPTACLES (\$10,000) FUNDED BY BCDC

<sup>6</sup> PICNIC TABLES FOR PAVILION (\$13,050), UPGRADE JACKSON STREET PARK SIGNAGE (\$10,500) & BASKETBALL COURT RESURFACING (\$10,000) FUNDED BY BCDC

<sup>7</sup> BASKETBALL COURT RESURFACING (\$10,000) FUNDED BY BCDC

<sup>8</sup> REMAINING WORK ON OWSLEY PLAYGROUND & PARK IMPROVEMENTS (\$100,000) FUNDED BY DONATIONS

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

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
DEVELOPER'S REIMBURSEMENT	\$ 40,800	\$ 0	\$ 0	\$ 0	\$ 0
INTEREST-TEXSTAR	698	400	400	1,100	500
TOTAL REVENUES	41,498	400	400	1,100	500
<b>OTHER SOURCES</b>					
INTERFUND TRNSF-GENERAL FUND	0	0	52,669	52,669	0
TOTAL OTHER SOURCES	0	0	52,669	52,669	0
<b>TOTAL OPERATING RESOURCES</b>	41,498	400	53,069	53,769	500
<b>EXPENDITURES</b>					
OTHER- NON-CAPITAL EXPENSE	401,624	0	0	0	0
STREETS/INLETS/CURBS	852,578	328,613	328,613	31,291	359,909
STREETS/INLETS/CURB-BELLE TOWR	0	0	52,669	93,469	0
TOTAL EXPENDITURES	1,254,203	328,613	381,282	124,760	359,909
<b>TOTAL USES OF OP RESOURCES</b>	1,254,203	328,613	381,282	124,760	359,909
<b>NET REVENUES</b>	<b>(1,212,704)</b>	<b>(328,213)</b>	<b>(328,213)</b>	<b>(70,991)</b>	<b>(359,409)</b>
<b>FUND BALANCE</b>	430,400	102,187	102,187	359,409	0

\* REVISED ANNUAL ESTIMATE

**FUND 290 - HWY 290 FUND SUMMARY**

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
REPAYMENTS FROM TXDOT	\$ 3,281,968	\$ 3,000,000	\$ 3,000,000	\$ 3,167,483	\$ 2,283,255
TEXSTAR INTEREST	3,096	2,400	2,400	14,151	12,000
TOTAL REVENUES	3,285,065	3,002,400	3,002,400	3,181,634	2,295,255
<b>TOTAL OPERATING RES</b>	3,285,065	3,002,400	3,002,400	3,181,634	2,295,255
<b>OTHER USES</b>					
TRANSFER-OUT DEBT SERVICE	3,747,294	2,575,000	2,575,000	2,575,000	2,680,000
TOTAL OTHER USES	3,747,294	2,575,000	2,575,000	2,575,000	2,680,000
<b>TOTAL USES OF OP RES</b>	3,747,294	2,575,000	2,575,000	2,575,000	2,680,000
<b>NET REVENUES</b>	(462,229)	427,400	427,400	606,634	(384,745)
<b>FUND BALANCE</b>	4,625,716	5,053,116	5,053,116	5,232,350	4,847,605

\* REVISED ANNUAL ESTIMATE



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## **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 FY17 are budgeted at \$1,543,090.

#### **Revenues**

For FY17, sales tax is projected at \$1,539,631. This is a 2% increase over FY16 projected primarily due to stabilization in the local and regional economy. In addition, \$2,500 is projected interest income and \$959 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 \$1,784,870.

#### **Department Expenditures**

There is \$405,420 budgeted for BCDC operating expenditures exclusive of debt service. Over 58.4% 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 \$105,991 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 FY17 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. The 20-year note is structured so that payments were deferred until FY17, when expenditures are budgeted at \$115,000. Accrued interest expense for FY17 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 \$104,000 from BCDC for specific aquatic, main street, and recreation projects. The \$40,000 per year operating subsidy from BCDC for support of the Blue Bell Aquatic Center ended in FY16. Also, BCDC has allocated \$428,050 to be transferred to the Parks Capital Improvement Fund for capital items to be purchased for various City projects. An additional \$453,406 is being remitted to the Debt Service Fund for payment on 2009 General Obligation Refunding Bonds which were issued to refund the Series 1998 COs that were (originally) issued in part to fund construction of a Business Center and recreational facilities. Another \$118,019 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. These improvement costs continue into FY17.

## BCDC FUND OVERVIEW

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### WORKING CAPITAL BALANCE

Projected beginning (ending FY16) BCDC Fund balance is \$1,511,156. For FY17, total net revenues are projected at (\$241,780). Ending working capital balance is estimated to be \$1,269,376.

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
BEGINNING BALANCE	\$ 951,657	\$ 1,369,296	\$ 1,369,296	\$ 1,369,296	\$ 1,511,156
NET REVENUES	417,639	0	(100,000)	141,860	(241,780)
SUBTOTAL	417,639	0	(100,000)	141,860	(241,780)
ENDING BALANCE	<u>\$1,369,296</u>	<u>\$1,369,296</u>	<u>\$1,269,296</u>	<u>\$1,511,156</u>	<u>\$1,269,376</u>

### DEBT SERVICE REQUIREMENTS TO MATURITY

#### Series 2009 GO Refunding

FYE	PRINICIPAL	INTEREST	TOTAL
2017	426,489	26,917	453,406
2018	419,687	16,787	436,474

#### 2010 Limited Tax Notes

FYE	PRINICIPAL	INTEREST	TOTAL
2017	115,000	3,019	118,019

\* REVISED ANNUAL ESTIMATE

**FUND 250 - BCDC SUMMARY**

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
CITY SALES TAX	\$ 1,584,441	\$ 1,509,422	\$ 1,509,422	\$ 1,540,720	\$ 1,539,631
MISCELLANEOUS REVENUES	10,938	3,232	3,232	(117)	959
EDF ACCUMULATED FUNDS	4,341	0	0	0	0
INTEREST EARNED	0	500	500	0	0
TEXSTAR INTEREST	956	0	0	2,479	2,500
<b>TOTAL REVENUES</b>	<b>1,600,676</b>	<b>1,513,154</b>	<b>1,513,154</b>	<b>1,543,082</b>	<b>1,543,090</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>1,600,676</b>	<b>1,513,154</b>	<b>1,513,154</b>	<b>1,543,082</b>	<b>1,543,090</b>
<b>EXPENDITURES</b>					
ELECTRICAL-STREET LIGHTS	7,472	7,500	7,500	6,829	7,500
AUDITS/CONSULTANTS FEES	2,084	10,000	10,000	4,696	10,000
LEGAL FEES	10,278	15,000	15,000	5,000	10,000
SERVICE CONTRACTS	11,755	11,500	11,500	9,575	10,000
CONTINGENCY	0	190,129	190,129	0	105,991
INTEREST EXPENSE	11,531	8,476	8,476	8,476	37,746
PRINCIPAL RETIREMENTS	59,693	62,747	62,747	62,747	148,478
EDF-MARKETING	27,106	25,500	25,500	15,500	33,668
EDF-OPERATIONS	142,818	145,791	145,791	145,791	168,012
EDF-EDA GRANT	0	0	100,000	100,000	150,000
<b>TOTAL EXPENDITURES</b>	<b>272,736</b>	<b>476,643</b>	<b>576,643</b>	<b>358,614</b>	<b>681,395</b>
<b>OTHER USES</b>					
TRANSFER-OUT GENERAL FUND	144,378	139,000	139,000	138,545	104,000
TRANSFER-OUT DEBT SERVICE FUND	569,318	566,886	566,886	566,886	571,425
TRANSFER-OUT PARKS SPECIAL REV FUND	196,605	330,625	330,625	337,177	428,050
<b>TOTAL OTHER USES</b>	<b>910,301</b>	<b>1,036,511</b>	<b>1,036,511</b>	<b>1,042,608</b>	<b>1,103,475</b>
<b>TOTAL USES OF OP RESOURCES</b>	<b>1,183,038</b>	<b>1,513,154</b>	<b>1,613,154</b>	<b>1,401,222</b>	<b>1,784,870</b>
<b>NET REVENUES</b>	<b>417,639</b>	<b>0</b>	<b>(100,000)</b>	<b>141,860</b>	<b>(241,780)</b>
<b>FUND BALANCE</b>	<b>1,369,296</b>	<b>1,369,296</b>	<b>1,269,296</b>	<b>1,511,156</b>	<b>1,269,376</b>

\* REVISED ANNUAL ESTIMATE

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

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
DEVELOPERS REIMBURSEMENT	\$ 735,044	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES	735,044	0	0	0	0
<b>TOTAL OPERATING RESOURCES</b>	735,044	0	0	0	0
<b>EXPENDITURES</b>					
PAVING/DRAINAGE IMPROV-NEW PARK	997,660	297,000	297,000	0	297,000
TOTAL EXPENDITURES	997,660	297,000	297,000	0	297,000
<b>TOTAL USES OF OP RESOURCES</b>	997,660	297,000	297,000	0	297,000
<b>NET REVENUES</b>	(262,616)	(297,000)	(297,000)	0	(297,000)
<b>FUND BALANCE</b>	394,384	97,384	97,384	394,384	97,384

\* 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

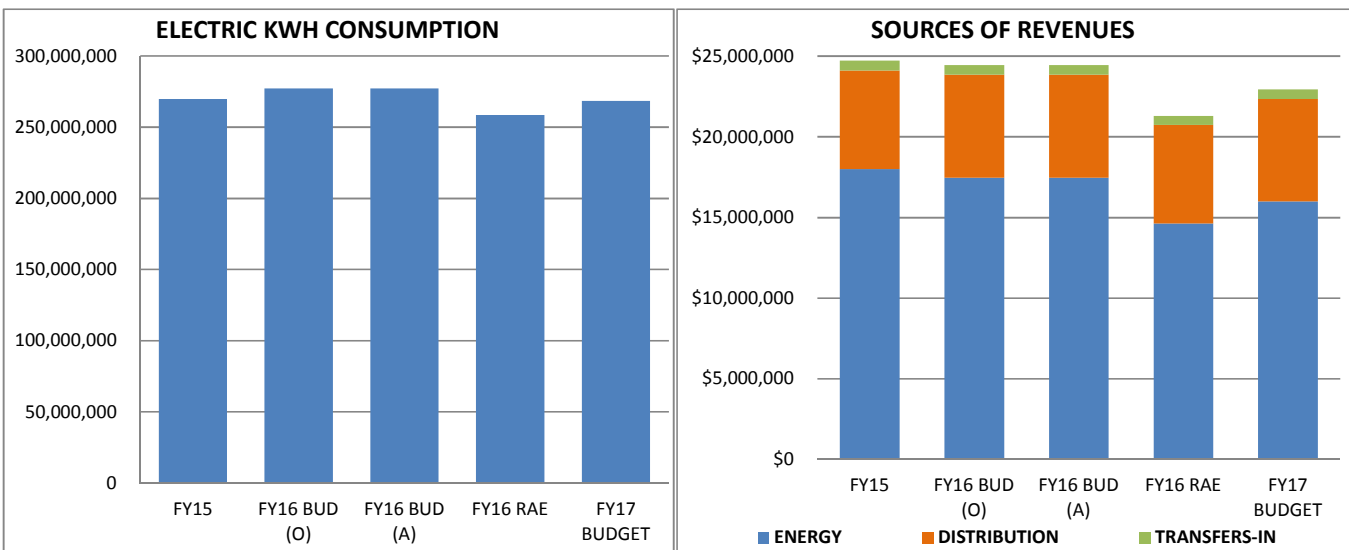
Approximately 98% of Electric Fund operating resources is revenue from customer electricity consumption. Electric utility revenue is a function of consumption and rate. The electric rate is comprised of a fixed minimum monthly customer charge and a volume charge. The volumetric charge has two components. 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 FY17 Electric Fund revenues over FY16 Budget include:

- > A decrease in electric consumption reflecting a narrower Blue Bell Creameries product line; and
- > Lower energy charges from LCRA due to natural gas fuel savings reflected in pass through sales.

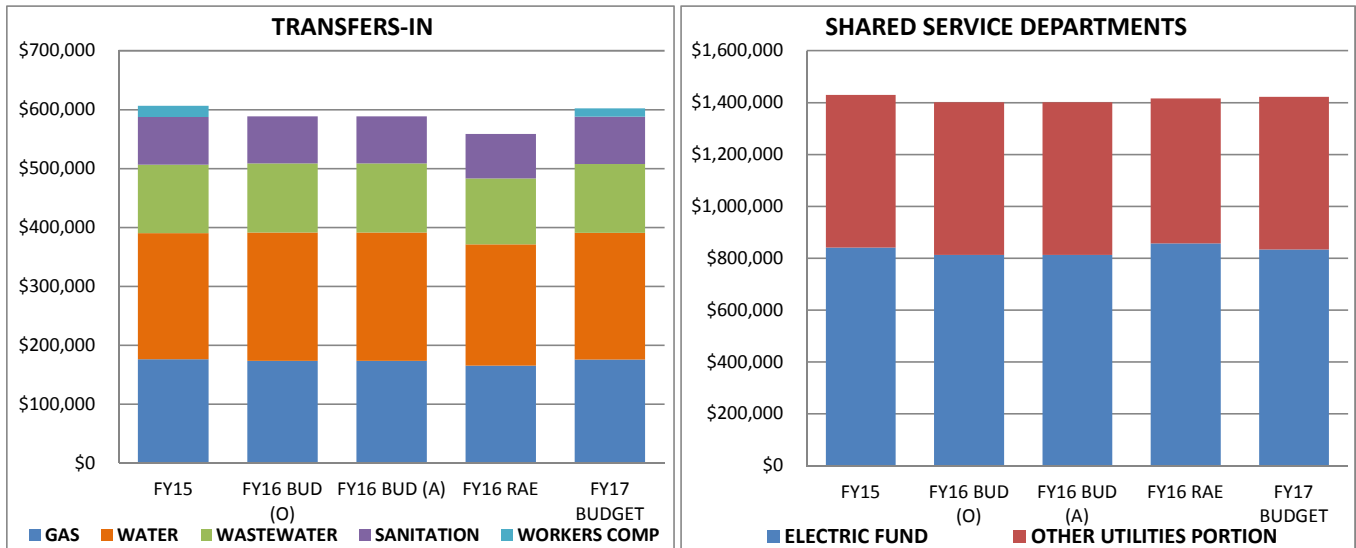


Electric consumption is projected at 268.4 million kWh for FY17. Of the \$22.9 million in operating resources projected for FY17, \$16.0 million or 69.7% is (pass-through) energy revenues and \$6.3 million or 27.6 is distribution revenues. There is \$601,895 in transfers-in, primarily from the other utilities for reimbursement of shared services budgeted in the Electric Fund.

## ELECTRIC FUND OVERVIEW

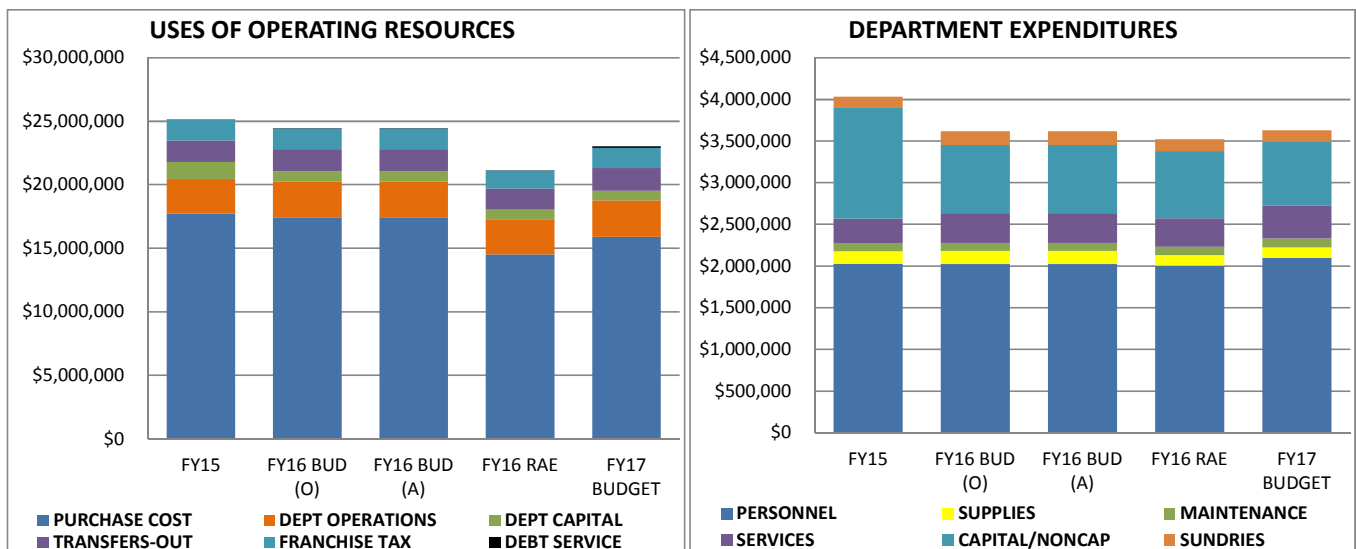
### Inter-Fund Transfers

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 FY17, transfers-in total \$588,095 (before workers comp) and represents 41.0% 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 FY17, purchase costs were determined based on LCRA rates. Planned purchases total more than 290 million kWh creating over \$12.5 million in generation costs, \$3.3 million in transmission charges and another \$173,464 in ERCOT and other fees.

## ELECTRIC FUND OVERVIEW

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### Operating Departments

There is \$3,631,861 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 \$263,627 in Decision Packages.

### Transfers-Out

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

### 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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
BEGINNING BALANCE	\$ 7,630,038	\$ 7,333,176	\$ 7,333,176	\$ 7,333,176	\$ 7,514,031
DISTRIBUTION NET REVENUES	(659,548)	(10,815)	(10,815)	71,290	(199,268)
GENERATION NET REVENUES	246,377	14,686	14,686	109,565	99,059
CAFR ADJUSTMENTS	116,309	0	0	0	0
SUBTOTAL	(296,862)	3,871	3,871	180,855	(100,209)
ENDING BALANCE	\$ 7,333,176	\$7,337,047	\$7,337,047	\$7,514,031	\$7,413,822

\* 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.

DEPT	DESCRIPTION	\$
161 ELECTRIC	Copper Replacement \$2.1M - Debt Funded	\$ 142,277
	813.00 Combination Trailer	41,250
	813.00 Replace Crew Service Truck (Unit #338)	45,700
	814.10 SEL Comm Processor (SCADA)	6,400
	814.20 Fiber Replacement	10,000
		<u>\$ 245,627</u>
160 PUBLIC UTILITIES	814.10 SCADA Radio Replacement (Phase I)	<u>18,000</u>
<b>TOTAL DEPARTMENTS</b>		<b><u>\$ 263,627</u></b>

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
2017	84,574	62,323	146,898
2018	70,000	72,150	142,150
2019	75,000	70,750	145,750
2020	75,000	68,500	143,500
2021	75,000	66,250	141,250
2022	80,000	64,000	144,000
2023	85,000	60,800	145,800
2024	85,000	57,400	142,400
2025	90,000	54,000	144,000
2026	95,000	50,400	145,400
2027	95,000	46,600	141,600
2028	100,000	42,800	142,800
2029	105,000	38,800	143,800
2030	110,000	34,600	144,600
2031	115,000	30,200	145,200
2032	120,000	25,600	145,600
2033	125,000	20,800	145,800
2034	125,000	15,800	140,800
2035	130,000	10,800	140,800
2036	140,000	5,600	145,600





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**CITY OF BRENHAM  
ELECTRIC FUND FINANCIALS**

\$	FY15	FY16			FY17	PROJECTED				
	ACTUAL	ORG BUD	AMD BUD	RAE	BUDGET	FY18	FY19	FY20	FY21	
<b>FUNDING RESOURCES FROM CURRENT OPERATIONS</b>										
<b>REVENUES</b>										
DISTRIBUTION REVENUES <i>(NO RATE CHANGES)</i>	6,119,828	6,392,048	6,392,048	6,117,565	6,342,828	6,369,636	6,400,935	6,432,509	6,464,360	
ENERGY REVENUES <i>(TO RECOVER ELECTRIC PURCHASE COSTS)</i>	17,999,339	17,463,711	17,463,711	14,627,444	15,998,179	16,380,086	16,769,227	17,163,362	17,562,551	
<b>TOTAL REVENUE</b>	<b>24,119,167</b>	<b>23,855,760</b>	<b>23,855,760</b>	<b>20,745,009</b>	<b>22,341,007</b>	<b>22,749,722</b>	<b>23,170,162</b>	<b>23,595,871</b>	<b>24,026,911</b>	
TRANSFERS-IN	606,199	588,277	588,277	558,721	601,895	591,035	593,991	596,961	599,945	
<b>TOTAL FUNDING RESOURCES</b>	<b>24,725,366</b>	<b>24,444,037</b>	<b>24,444,037</b>	<b>21,303,730</b>	<b>22,942,902</b>	<b>23,340,758</b>	<b>23,764,152</b>	<b>24,192,831</b>	<b>24,626,856</b>	
<b>USES OF FUNDING RESOURCES BEFORE CAPITAL REQ</b>										
<b>OPERATING EXPENDITURES</b>										
<b>DEPARTMENT EXPENDITURES <i>(DEPTS 100, 110, 132, 160, 161)</i></b>										
- PERSONNEL & BENEFITS <i>(3% PROJECTED GROWTH)</i>	2,028,946	2,026,137	2,026,137	2,007,658	2,097,163	2,160,078	2,224,880	2,291,627	2,360,375	
- SUPPLIES <i>(FUEL, COMPUTERS, ETC)</i>	148,571	155,400	155,400	125,292	128,052	128,692	129,336	129,982	130,632	
- MAINTENANCE <i>(VEHICLES, EQUIPMENT, PLANT, ETC)</i>	95,859	98,450	98,450	98,984	106,550	107,083	107,618	108,156	108,697	
- SERVICES <i>(UTILITIES, CONSULTANTS, CONTRACTS, ETC)</i>	297,861	355,307	355,307	342,093	391,756	393,715	395,683	397,662	399,650	
- NON CAPITAL <i>(SMALL ITEM - \$1,000 TO \$14,999 - PURCHASES)</i>	65,070	40,550	40,550	32,005	17,150	17,400	17,400	17,400	17,400	
- SUNDRY <i>(UNCOLLECTIBLE ACCTS, TRAVEL, CRED CARD FEES, ETC)</i>	128,476	166,365	166,365	140,586	141,840	142,549	143,262	143,978	144,698	
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>2,764,783</b>	<b>2,842,209</b>	<b>2,842,209</b>	<b>2,746,618</b>	<b>2,882,511</b>	<b>2,949,517</b>	<b>3,018,179</b>	<b>3,088,805</b>	<b>3,161,453</b>	
FRANCHISE FEE <i>(7% CONSUMPTION REVENUES)</i>	1,645,892	1,632,510	1,632,510	1,415,975	1,566,160	1,573,732	1,582,182	1,590,707	1,599,307	
ENERGY PURCHASE COSTS <i>(LCRA)</i>	17,752,962	17,449,025	17,449,025	14,517,879	15,899,120	16,281,026	16,670,167	17,064,301	17,463,491	
TRANSFERS TO GENERAL FUND <i>(FOR SHARED SERVICES)</i>	1,695,466	1,730,857	1,730,857	1,657,387	1,799,073	1,808,068	1,817,109	1,826,194	1,835,325	
<b>TOTAL OPERATING EXPENDITURES</b>	<b>23,859,103</b>	<b>23,654,601</b>	<b>23,654,601</b>	<b>20,337,859</b>	<b>22,146,864</b>	<b>22,612,343</b>	<b>23,087,637</b>	<b>23,570,008</b>	<b>24,059,576</b>	
<b>DEBT SERVICE</b>										
CURRENT DEBT SCHEDULE <i>(BVMAC RADIOS &amp; COPPER)</i>	9,564	9,564	9,564	9,564	146,897	142,150	145,750	143,500	141,250	
<b>TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL REQ</b>	<b>23,868,666</b>	<b>23,664,165</b>	<b>23,664,165</b>	<b>20,347,423</b>	<b>22,293,761</b>	<b>22,754,493</b>	<b>23,233,387</b>	<b>23,713,508</b>	<b>24,200,826</b>	
<b>NET FUNDING RESOURCES (LOSS) BEFORE CAP REQ</b>										
DISTRIBUTION NET REVENUES	610,323	765,185	765,185	846,742	550,082	487,205	431,705	380,263	326,970	
GENERATION NET REVENUES	246,377	14,686	14,686	109,565	99,059	99,060	99,060	99,060	99,060	
<b>TOTAL</b>	<b>856,700</b>	<b>779,872</b>	<b>779,872</b>	<b>956,307</b>	<b>649,141</b>	<b>586,265</b>	<b>530,765</b>	<b>479,323</b>	<b>426,030</b>	
<b>CAPITAL - REVENUE OR RESERVE FUNDING REQUIREMENTS</b>										
<b>RESERVE CONTRIBUTIONS (RESERVE USES)</b>	<b>(413,171)</b>	<b>3,872</b>	<b>3,872</b>	<b>180,855</b>	<b>(100,209)</b>	<b>(70,485)</b>	<b>(82,235)</b>	<b>(267,177)</b>	<b>(241,970)</b>	
<b>RESERVE ESTIMATE</b>										
BEGINNING BALANCE (BEG WKING CAPITAL, OCT 1)	7,630,038	7,333,176	7,333,176	7,333,176	7,514,031	7,413,822	7,343,337	7,261,102	6,993,925	
RESERVE CONTRIBUTIONS (RESERVE USES)	(413,171)	3,872	3,872	180,855	(100,209)	(70,485)	(82,235)	(267,177)	(241,970)	
CAFR ADJUSTMENTS & LAND SALE FROM LT ASSET TO CASH	116,309	0	0	0	0	0	0	0	0	
<b>ENDING BALANCE</b>	<b>7,333,176</b>	<b>7,337,048</b>	<b>7,337,048</b>	<b>7,514,031</b>	<b>7,413,822</b>	<b>7,343,337</b>	<b>7,261,102</b>	<b>6,993,925</b>	<b>6,751,955</b>	
<b>60-DAY RESERVE CALC <i>(TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL/365 X 60)</i></b>	<b>3,978,111</b>	<b>3,944,028</b>	<b>3,944,028</b>	<b>3,391,237</b>	<b>3,715,627</b>	<b>3,792,415</b>	<b>3,872,231</b>	<b>3,952,251</b>	<b>4,033,471</b>	
<b>EXCESS RESERVES</b>	<b>3,355,065</b>	<b>3,393,020</b>	<b>3,393,020</b>	<b>4,122,794</b>	<b>3,698,195</b>	<b>3,550,921</b>	<b>3,388,871</b>	<b>3,041,673</b>	<b>2,718,484</b>	

## ELECTRIC FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
601.00	ELECTRIC UTIL REVENUES	\$ 25,737,667	\$ 26,644,728	\$ 26,644,728	\$ 24,994,874	\$ 25,932,401
601.05	AVERAGE MONTHLY PAYMENT	6,823	1,000	1,000	19,974	20,000
606.00	SECURITY LIGHTS	43,006	42,717	42,717	44,342	45,228
608.00	FORFEITED DISC & PENALTIES	304,406	275,759	275,759	271,644	275,000
611.00	ELECTRIC PCRF	(2,224,901)	(3,323,158)	(3,323,158)	(4,766,662)	(4,133,628)
618.00	CONNECT/TRANSFER FEE	56,845	60,000	60,000	61,243	62,467
632.00	STATE SALES TAX	26,596	19,652	19,652	31,427	33,000
640.00	INSUFFICIENT CHECK CHARGE	3,075	3,500	3,500	2,325	2,500
650.00	CUSTOMER REPAIR & REPLACE	20,222	5,000	5,000	475	500
655.00	LINE TAPS	5,970	720	720	972	1,000
660.00	POLE LINE RENTAL	60,406	60,406	60,406	6,690	6,690
690.00	MISCELLANEOUS UTIL REVENUE	23,177	15,000	15,000	10,298	11,000
696.00	INTERGOVT'L - FIBER NETWORK	15,349	15,056	15,056	15,350	15,000
	TOTAL UTILITY REV	24,078,641	23,820,380	23,820,380	20,692,952	22,271,158
710.30	INTEREST-TEXPOOL	1,117	1,400	1,400	2,950	3,100
710.31	TEXSTAR INTEREST	2,682	2,600	2,600	5,645	8,700
710.35	BCDC-INT ON INTERIM LOAN	11,531	8,477	8,477	8,477	37,746
770.00	RENTAL INCOME	11,903	11,903	11,903	11,903	11,903
780.00	JUDGEMENT/RESTITUTION PYMTS	3,375	1,000	1,000	2,070	2,100
790.00	MISC OTHER REVENUE	4,448	5,000	5,000	4,278	4,300
790.60	GAIN/LOSS ON FIXED ASSETS	0	0	0	13,281	2,000
790.61	SALES OF NON CAPITAL ASSETS	5,472	5,000	5,000	3,453	0
	TOTAL MISC REV	40,526	35,380	35,380	52,057	69,849
<b>TOTAL REVENUES</b>		<b>\$ 24,119,167</b>	<b>\$ 23,855,760</b>	<b>\$ 23,855,760</b>	<b>\$ 20,745,009</b>	<b>\$ 22,341,007</b>
KWH SOLD		269,654,567	277,159,315	277,159,315	258,586,103	268,424,092
AVG MONTHLY CUSTOMERS		6,990	7,062	7,062	7,060	7,085

\* REVISED ANNUAL ESTIMATE

## ELECTRIC FUND EXPENDITURES BY DEPARTMENT

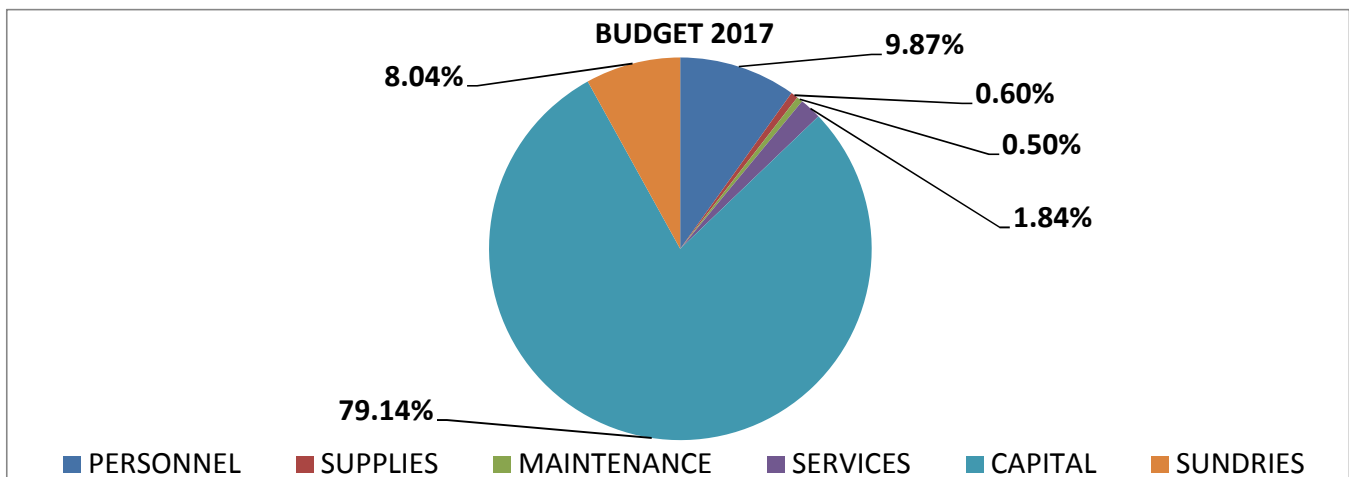
DEPARTMENT	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
132 UTILITY CUSTOMER SERVICE	\$ 459,693	\$ 496,354	\$ 496,354	\$ 464,273	\$ 470,105
160 PUBLIC UTILITIES	968,850	904,408	904,408	871,988	951,697
161 ELECTRIC	2,538,012	2,110,047	2,110,047	2,100,783	2,123,659
100 NON-DEPT DIRECT	19,410,837	19,093,499	19,093,499	15,945,818	17,614,577
110 NON-DEPT MISC	67,528	105,000	105,000	82,626	84,000
<b>TOTAL</b>	<b>\$ 23,444,920</b>	<b>\$ 22,709,308</b>	<b>\$ 22,709,308</b>	<b>\$ 19,465,488</b>	<b>\$ 21,244,038</b>

## ELECTRIC FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2017 VERSUS		
	ORIGINAL 2016	AMENDED 2016	RAE* 2016
132 UTILITY CUSTOMER SERVICE	-5.29%	-5.29%	1.26%
160 PUBLIC UTILITIES	5.23%	5.23%	9.14%
161 ELECTRIC	0.65%	0.65%	1.09%
100 NON-DEPT DIRECT	-7.75%	-7.75%	10.47%
110 NON-DEPT MISC	-20.00%	-20.00%	1.66%
<b>TOTAL</b>	<b>-6.45%</b>	<b>-6.45%</b>	<b>9.14%</b>

## ELECTRIC FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
PERSONNEL	\$ 2,030,794	\$ 2,026,137	\$ 2,026,137	\$ 2,007,658	\$ 2,097,163
SUPPLIES	148,571	155,400	155,400	125,292	128,052
MAINTENANCE	95,859	98,450	98,450	98,984	106,550
SERVICES	297,861	355,307	355,307	342,093	391,756
CAPITAL	19,097,467	18,275,139	18,275,139	15,334,900	16,812,517
SUNDRIES	1,774,368	1,798,875	1,798,875	1,556,561	1,708,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,444,920</b>	<b>\$ 22,709,308</b>	<b>\$ 22,709,308</b>	<b>\$ 19,465,488</b>	<b>\$ 21,244,038</b>



**TRANSFERS-IN**

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
603.00 GAS FUND	\$ 176,239	\$ 173,488	\$ 173,488	\$ 165,363	\$ 175,594
604.00 WATER FUND	214,243	217,594	217,594	206,054	215,307
605.00 SEWER FUND	115,965	117,780	117,780	111,534	116,542
606.00 SANITATION FUND	81,052	79,415	79,415	75,770	80,652
650.00 WORKERS' COMPENSATION FUND	18,700	0	0	0	13,800
<b>TOTAL TRANSFERS IN</b>	<b>\$ 606,199</b>	<b>\$ 588,277</b>	<b>\$ 588,277</b>	<b>\$ 558,721</b>	<b>\$ 601,895</b>

**TRANSFERS-OUT**

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
601.00 GENERAL FUND	\$ 1,695,466	\$ 1,730,857	\$ 1,730,857	\$ 1,657,387	\$ 1,799,073
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 1,695,466</b>	<b>\$ 1,730,857</b>	<b>\$ 1,730,857</b>	<b>\$ 1,657,387</b>	<b>\$ 1,799,073</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 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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 324,504	\$ 337,574	\$ 337,574	\$ 332,325	\$ 347,644
Supplies	55,884	62,750	62,750	47,858	47,780
Maintenance	0	0	0	0	0
Services	72,574	93,030	93,030	81,450	70,281
Capital	4,143	0	0	0	1,700
Sundries	2,589	3,000	3,000	2,640	2,700
<b>Total Department Expenditures</b>	<b>\$ 459,693</b>	<b>\$ 496,354</b>	<b>\$ 496,354</b>	<b>\$ 464,273</b>	<b>\$ 470,105</b>

**DECISION PACKAGES FUNDED**

None

**OUTPUTS**

Payments Processed	98,470	96,750	96,750	97,449	98,299
Customers Billed	96,872	96,520	96,520	97,770	98,620
Lobby/Drive-Thru Customers Assisted	45,339	50,831	50,831	41,987	42,500
Service Orders Processed	4,795	6,300	6,300	5,365	5,500
Online Web Payments	5,533	10,883	10,883	10,883	11,500

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE



**DEPT 132 - UTILITY CUSTOMER SERVICE DEPARTMENT**

**\$470,105**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 231,197	\$ 240,191	\$ 240,191	\$ 239,845	\$ 244,690
102.00	OVERTIME PAY	1,420	1,500	1,500	2,250	1,500
103.00	OASDI/MEDICARE	17,506	18,936	18,936	18,419	19,285
103.02	MATCHING RETIREMENT	15,345	15,188	15,188	13,156	22,211
105.00	LONGEVITY PAY	4,765	4,985	4,985	4,985	4,885
106.00	MEDICAL INSURANCE	52,211	52,362	52,362	51,369	50,330
106.01	LIFE INSURANCE	885	845	845	1,076	1,061
106.02	LONG TERM DISABILITY	492	322	322	627	587
107.00	WORKERS' COMPENSATION	417	668	668	598	490
116.00	SALARIES/WAGES CONTINGENCY	0	2,577	2,577	0	2,605
118.00	ACCRUED COMP TIME	265	0	0	0	0
204.00	POSTAGE & FREIGHT	34,903	38,000	38,000	31,000	31,000
205.00	OFFICE SUPPLIES	990	1,000	1,000	1,000	1,000
206.00	EMPLOYEE RELATIONS	586	600	600	600	700
207.00	REPRODUCTION & PRINTING	9,433	9,500	9,500	9,500	10,000
211.00	CLEANING AND JANITORIAL	28	100	100	100	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	8,682	12,120	12,120	4,500	3,100
213.00	COMMUNICATIONS EQUIPMENT	1,209	0	0	317	650
221.00	SAFETY/FIRST AID SUPPLIES	0	30	30	0	30
223.00	SMALL APPLIANCES	0	200	200	0	200
250.00	OTHER SUPPLIES	52	1,200	1,200	841	1,000
408.00	RENTAL & LEASES	464	450	450	450	475
422.00	CONTRACT LABOR	0	0	0	10,600	0
424.00	SERVICE CONTRACTS	71,834	92,180	92,180	70,000	69,406
450.00	OTHER SERVICES	276	400	400	400	400
702.00	BUILDINGS	0	0	0	0	1,700
712.00	OFFICE FURNITURE/EQUIPMENT	4,143	0	0	0	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,882	2,000	2,000	2,000	2,000
908.10	MILEAGE	471	600	600	240	300
950.00	SUNDRY	237	400	400	400	400
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 459,693</b>	<b>\$ 496,354</b>	<b>\$ 496,354</b>	<b>\$ 464,273</b>	<b>\$ 470,105</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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 870,714	\$ 803,183	\$ 803,183	\$ 794,160	\$ 828,822
<b>Supplies</b>	25,699	29,975	29,975	24,062	23,121
<b>Maintenance</b>	4,485	1,000	1,000	1,291	1,000
<b>Services</b>	17,747	18,950	18,950	17,750	65,754
<b>Capital</b>	36,319	32,500	32,500	19,156	19,700
<b>Sundries</b>	13,886	18,800	18,800	15,569	13,300
<b>Total Department Expenditures</b>	<b>\$ 968,850</b>	<b>\$ 904,408</b>	<b>\$ 904,408</b>	<b>\$ 871,988</b>	<b>\$ 951,697</b>
<b>DECISION PACKAGES FUNDED</b>					
814.10 Replace SCADA Radio System (Phase I)					\$ 18,000
<b>OUTPUTS</b>					
# of Utility Taps Issued	275	275	275	290	300
Calls Received/Dispatched	2,200	2,000	2,000	2,600	2,700
Meters Read	223,952	236,992	236,992	240,000	245,000
Utility Line Locates Issued	1,888	1,800	1,800	2,300	2,300
<b>OUTCOMES</b>					
New Measure to be tracked in the Future					

\* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 614,063	\$ 555,823	\$ 555,823	\$ 560,684	\$ 572,859
102.00	OVERTIME PAY	986	1,200	1,200	3,700	1,200
103.00	OASDI/MEDICARE	45,551	44,233	44,233	42,543	45,579
103.02	MATCHING RETIREMENT	41,296	35,448	35,448	30,825	52,411
105.00	LONGEVITY PAY	7,990	7,635	7,635	7,836	8,063
105.01	EDUCATION/MISCELLANEOUS	11,769	12,000	12,000	12,000	12,000
105.03	STANDBY	295	0	0	0	0
106.00	MEDICAL INSURANCE	142,473	133,595	133,595	129,049	123,869
106.01	LIFE INSURANCE	2,488	1,944	1,944	2,666	2,477
106.02	LONG TERM DISABILITY	1,348	741	741	1,503	1,370
107.00	WORKERS' COMPENSATION	2,405	4,652	4,652	3,354	2,860
116.00	SALARIES/WAGES CONTINGENCY	0	5,912	5,912	0	6,134
118.00	ACCRUED COMP TIME	49	0	0	0	0
202.00	FUEL	5,125	8,700	8,700	4,165	5,471
203.00	TOOLS/SMALL EQUIPMENT	1,226	125	125	800	200
204.00	POSTAGE & FREIGHT	242	300	300	300	250
205.00	OFFICE SUPPLIES	1,350	1,800	1,800	1,800	2,000
206.00	EMPLOYEE RELATIONS	787	1,000	1,000	1,200	1,600
207.00	REPRODUCTION & PRINTING	10,485	10,000	10,000	10,000	10,000
208.00	CLOTHING	1,470	1,200	1,200	1,000	1,500
210.00	BOTANICAL & AGRICULTURAL	34	25	25	25	25
211.00	CLEANING AND JANITORIAL	37	50	50	100	50
212.00	COMPUTER EQUIPMENT & SUPPLIES	3,496	6,000	6,000	4,000	1,300
213.00	COMMUNICATIONS EQUIPMENT	287	425	425	0	350
221.00	SAFETY/FIRST AID SUPPLIES	0	50	50	72	75
250.00	OTHER SUPPLIES	1,162	300	300	600	300

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 4,485	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
304.00	MACHINERY/EQUIPMENT	0	0	0	291	0
403.00	TELEPHONE	3,702	4,700	4,700	3,900	3,900
408.10	RENTALS/LEASES-FLEET	300	0	0	0	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	38	50	50	50	50
424.00	SERVICE CONTRACTS	13,306	14,000	14,000	13,500	61,504
450.00	OTHER SERVICES	400	200	200	300	300
710.00	MACHINERY/EQUIPMENT	15,272	16,500	16,500	0	0
712.00	OFFICE FURNITURE/EQUIPMENT	0	2,000	2,000	2,000	1,700
714.10	SCADA COMMUNICATIONS	11,600	0	14,000	6,156	0
814.10	SCADA COMMUNICATIONS	9,447	14,000	0	11,000	18,000
901.00	LIAB/CASUALTY INSURANCE	1,064	1,200	1,200	1,198	1,200
908.00	SEMINARS/MEMBERSHIP/TRAVE	8,788	12,000	12,000	10,500	8,500
908.10	MILEAGE	3,939	5,500	5,500	3,771	3,500
950.00	OTHER SUNDRY	94	100	100	100	100
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 968,850</b>	<b>\$ 904,408</b>	<b>\$ 904,408</b>	<b>\$ 871,988</b>	<b>\$ 951,697</b>

**DECISION PACKAGES FUNDED**

814.10	SCADA RADIO REPLACEMENT (PHASE I)					\$ 18,000
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\* 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 from 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 Tom Green and Market and ending at the Recycling Center;
- > 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;
- > Replace 8 poles and upgrade transformers on Alois Lane; and
- > Install smart devices in the electric system that will minimize outages, increase system reliability and improve operating efficiencies.

**DEPT 161 - ELECTRIC DEPARTMENT**

**\$2,123,659**

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 835,576	\$ 885,380	\$ 885,380	\$ 881,173	\$ 920,697
<b>Supplies</b>	66,987	62,675	62,675	53,372	57,151
<b>Maintenance</b>	91,374	97,450	97,450	97,693	105,550
<b>Services</b>	207,541	243,327	243,327	242,893	255,721
<b>Capital</b>	1,292,060	781,650	781,650	785,901	742,700
<b>Sundries</b>	44,473	39,565	39,565	39,751	41,840
<b>Total Department Expenditures</b>	<b>\$ 2,538,012</b>	<b>\$ 2,110,047</b>	<b>\$ 2,110,047</b>	<b>\$ 2,100,783</b>	<b>\$ 2,123,659</b>

**DECISION PACKAGES FUNDED**

813.00 Replace Service Truck (Unit #338)				\$	45,700
813.00 Combination Trailer					41,250
814.10 Replace SCADA Communication Processor					6,400
814.20 Fiber Replacement					10,000

**OUTPUTS**

KWH Sold	284M	280M	280M	265M	280M
Miles of Service Lines	128	130	130	130	130
New Service Installations	**99	25	25	25	25
New Transformer Installations	N/A	N/A	N/A	25	25
Calls Received/Dispatched	1,093	1,200	1,200	1,200	1,200
Utility Line Locates Called-in	1,888	1,800	1,800	2,200	2,200

**OUTCOMES**

Line Loss	5.29%	4.56%	4.56%	4.75%	4.80%
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\* REVISED ANNUAL ESTIMATE



LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 557,485	\$ 580,340	\$ 580,340	\$ 584,947	\$ 597,961
102.00	OVERTIME PAY	20,126	25,000	25,000	25,000	25,000
103.00	OASDI/MEDICARE	44,074	49,033	49,033	46,716	50,415
103.02	MATCHING RETIREMENT	39,596	39,331	39,331	33,710	57,999
105.00	LONGEVITY PAY	8,410	8,865	8,865	8,865	9,128
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
105.03	STANDBY	20,247	18,700	18,700	18,700	18,700
106.00	MEDICAL INSURANCE	129,229	140,075	140,075	144,344	137,653
106.01	LIFE INSURANCE	2,322	2,035	2,035	2,790	2,593
106.02	LONG TERM DISABILITY	1,199	776	776	1,544	1,433
107.00	WORKERS' COMPENSATION	5,354	9,064	9,064	8,557	7,424
116.00	SALARIES/WAGES CONTINGENCY	0	6,161	6,161	0	6,391
118.00	ACCRUED COMP TIME	1,534	0	0	0	0
202.00	FUEL	18,477	23,500	23,500	13,943	15,386
203.00	TOOLS/SMALL EQUIPMENT	6,593	8,100	8,100	8,100	8,400
204.00	POSTAGE & FREIGHT	494	500	500	500	500
205.00	OFFICE SUPPLIES	1,053	450	450	450	600
206.00	EMPLOYEE RELATIONS	1,260	900	900	900	900
207.00	REPRODUCTION & PRINTING	912	1,000	1,000	1,000	1,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	11,685	10,500	10,500	10,500	15,450
210.00	BOTANICAL & AGRICULTURAL	576	450	450	450	600
211.00	CLEANING AND JANITORIAL	788	825	825	825	825
212.00	COMPUTER EQUIPMENT & SUPPLIES	14,562	2,050	2,050	2,050	1,890
213.00	COMMUNICATIONS EQUIPMENT	0	3,000	3,000	3,154	0
221.00	SAFETY/FIRST AID SUPPLIES	5,974	5,500	5,500	5,500	5,700
223.00	SMALL APPLIANCES	384	0	0	0	0
250.00	OTHER SUPPLIES	4,231	5,900	5,900	6,000	5,900
301.00	UTILITY LINES	46,674	30,000	30,000	30,000	30,000
303.00	VEHICLES/LARGE EQUIPMENT	29,147	23,000	23,000	23,000	28,000
304.00	MACHINERY/EQUIPMENT	3,053	3,500	3,500	3,500	3,500
308.00	METERS	5,000	5,750	5,750	5,750	5,750
310.00	LAND/GROUNDS	2,281	0	0	150	600
311.00	UTILITY PLANTS	3,554	8,400	8,400	8,400	8,400
312.00	BUILDINGS/APPLIANCES	1,605	1,800	1,800	1,893	4,300
314.00	TRANSFORMERS	61	25,000	25,000	25,000	25,000

## LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
401.00	ELECTRICAL	\$ 5,127	\$ 5,000	\$ 5,000	\$ 4,122	\$ 4,453
402.00	AUDITS/CONSULTANTS FEES	29,244	56,000	56,000	56,000	56,000
402.15	STATE FEES	1,000	0	0	0	0
402.80	SPECIAL SERVICES-TREE TRIMMING	125,701	135,000	135,000	135,000	150,000
403.00	TELEPHONE	1,984	2,050	2,050	2,050	2,000
404.00	GAS	856	800	800	744	865
405.00	WATER	308	285	285	285	285
406.00	SEWER	404	375	375	375	578
406.50	GARBAGE	938	950	950	950	940
406.60	DISPOSAL FEES	676	1,000	1,000	1,500	1,300
408.10	RENTALS/LEASES-FLEET	11,163	11,000	11,000	11,000	11,000
424.00	SERVICE CONTRACTS	17,717	19,157	19,157	19,157	17,750
425.00	LABORATORY TEST FEES	2,120	3,000	3,000	3,000	1,800
450.00	OTHER SERVICES	10,303	8,710	8,710	8,710	8,750
702.00	BUILDINGS	0	0	0	0	3,450
710.00	MACHINERY/EQUIPMENT	31,636	16,650	16,650	14,049	5,400
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	0	2,500
713.00	VEHICLES	0	0	7,400	7,400	0
715.00	OTHER CAPITAL	0	3,000	3,000	0	0
804.00	UTILITY LINES	103,707	132,000	132,000	132,000	143,000
804.10	UTILITY LINE-CONTINGENCY	97,707	65,000	65,000	65,000	65,000
804.20	UTILITY LINES-CONTRACTORS	176,416	210,000	210,000	210,000	210,000
804.30	UTILITY LINES-COPPER CONDUCTOR	386,594	0	0	0	0
807.00	TRANSFORMERS	240,199	170,000	170,000	170,000	170,000
808.00	METERS	20,299	20,000	20,000	25,000	20,000
808.10	SVC INSTALL	36,277	10,000	10,000	11,000	10,000
809.10	STREET LIGHTS/SIGNALS	7,294	7,500	7,500	12,000	10,000
813.00	VEHICLES/LARGE EQUIPMENT	191,693	147,500	140,100	139,452	86,950
814.10	SCADA/COMMUNICATIONS	0	0	0	0	6,400
814.20	FIBER EXPANSION	238	0	0	0	10,000
901.00	LIAB/CASUALTY INSURANCE	6,077	6,625	6,625	6,818	6,900
908.00	SEMINARS/MEMBERSHIP/TRAVE	37,751	32,000	32,000	32,000	34,000
908.10	MILEAGE	309	600	600	600	600
950.00	OTHER SUNDRY	336	340	340	333	340
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 2,538,012</b>	<b>\$ 2,110,047</b>	<b>\$ 2,110,047</b>	<b>\$ 2,100,783</b>	<b>\$ 2,123,659</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 100 - NON-DEPT DIRECT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
701.10	ELECTRICITY PURC/BASE COST	\$ 17,752,962	\$ 17,449,025	\$ 17,449,025	\$ 14,517,879	\$ 15,899,120
709.00	ELECTRIC SYS LCRA TCOS FEE	2,419	2,400	2,400	2,400	2,400
860.11	DEBT SERVICE-INTEREST	622	322	322	322	62,323
860.15	DEBT SERVICE-PRINCIPAL	8,942	9,242	9,242	9,242	84,574
904.00	GROSS REVENUE TAX	1,645,892	1,632,510	1,632,510	1,415,975	1,566,160
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 19,410,837</b>	<b>\$ 19,093,499</b>	<b>\$ 19,093,499</b>	<b>\$ 15,945,818</b>	<b>\$ 17,614,577</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

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LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 35,937	\$ 70,000	\$ 70,000	\$ 30,000	\$ 30,000
906.00	INVENTORY ADJUSTMENTS	(4,742)	4,000	4,000	4,000	4,000
950.00	OTHER SUNDRY	36,333	31,000	31,000	48,626	50,000
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 67,528</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	<b>\$ 82,626</b>	<b>\$ 84,000</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.

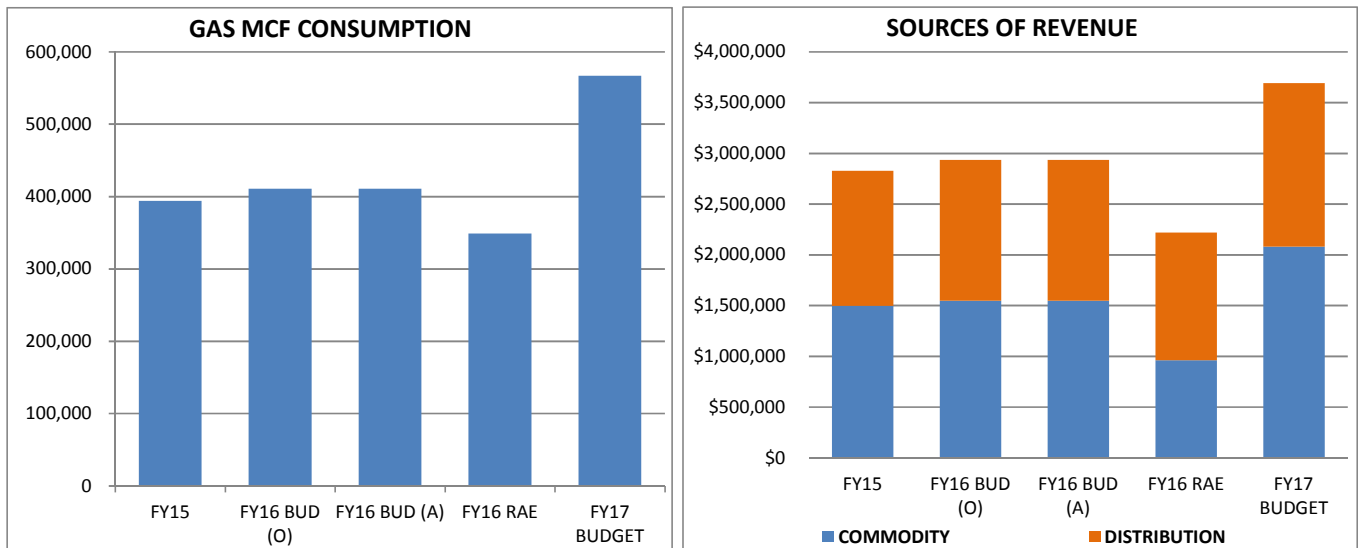
### OPERATING RESOURCES

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 \$3,692,783 consists primarily of gas utility revenue. Of this amount, \$1,612,668 (43.7%) is expected to be generated to cover gas distribution and \$2,080,115 (56.3%) is projected to cover gas purchase costs.

### Revenues

The major underlying assumptions in projecting FY17 Gas Fund revenues include:

- > An increase in gas consumption mcf sales over FY16 Budget with Valmont galvanizing plant coming on-line during the fiscal year; and
- > An increase in natural gas revenues over FY16 Budget because of Valmont.



## GAS FUND OVERVIEW

### USES OF OPERATING RESOURCES

Budgeted resource uses total \$3,614,458 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 19.9% of resource usage. The FY17 budget for the department is \$735,905. Personnel costs for salaries and benefits account for 53.6% of department expenditures. Approximately 16.7% of the budget is for capital items.

#### Debt Service

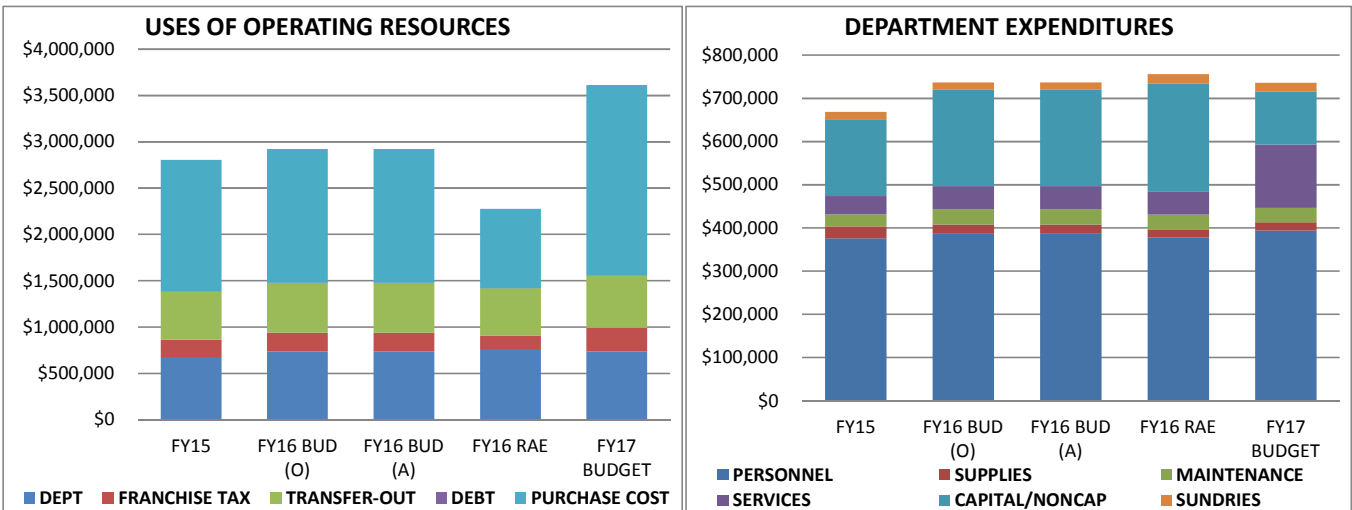
The Gas Fund has no bond debt. The fund does have a capital lease for BVWAC radios.

#### Inter-Fund Transfers

The Gas Fund is projected to transfer \$385,103 to the General Fund and \$175,594 to the Electric Fund in FY17. 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 \$257,354 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 FY17 Budget, purchase costs are estimated at \$2,059,520, reflecting lower natural gas prices.

**GAS FUND OVERVIEW**

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**WORKING CAPITAL BALANCE**

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
BEGINNING BALANCE	\$ 1,475,142	\$ 1,502,026	\$ 1,502,026	\$ 1,502,026	\$ 1,444,367
DISTRIBUTION NET REVENUES	(48,951)	(93,474)	(93,474)	(162,011)	61,430
COMMODITY NET REVENUES	76,481	104,141	104,141	104,352	20,595
ADJUSTMENTS	(646)	0	0	0	0
SUBTOTAL	26,884	10,667	10,667	(57,659)	82,025
ENDING BALANCE	<u>\$ 1,502,026</u>	<u>\$ 1,512,693</u>	<u>\$ 1,512,693</u>	<u>\$ 1,444,367</u>	<u>\$ 1,526,392</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 Walk Behind Trencher	\$ 14,500

**DEBT SERVICE/CAPITAL LEASE SCHEDULE**

FYE	PRINCIPAL	INTEREST	TOTAL
2017	973	10	983



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**CITY OF BRENHAM  
GAS FUND FINANCIALS**

\$	FY15	FY16		FY17	PROJECTED				
	ACTUAL	ORG BUD	AMD BUD	RAE	BUDGET	FY18	FY19	FY20	FY21
<b>FUNDING RESOURCES FROM CURRENT OPERATIONS</b>									
<b>REVENUES</b>									
DISTRIBUTION REVENUES <i>(NO RATE CHANGES)</i>	1,330,209	1,387,303	1,387,303	1,259,322	1,612,668	1,621,150	1,627,776	1,634,402	1,641,027
COMMODITY REVENUES <i>(TO RECOVER GAS PURCHASE COSTS)</i>	1,498,503	1,547,540	1,547,540	960,950	2,080,115	2,175,216	2,242,233	2,277,570	2,313,033
<b>TOTAL REVENUE</b>	<b>2,828,712</b>	<b>2,934,843</b>	<b>2,934,843</b>	<b>2,220,272</b>	<b>3,692,783</b>	<b>3,796,366</b>	<b>3,870,009</b>	<b>3,911,972</b>	<b>3,954,060</b>
<b>TRANSFERS-IN <i>(USUALLY NONE)</i></b>	<b>4,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNDING RESOURCES</b>	<b>2,833,312</b>	<b>2,934,843</b>	<b>2,934,843</b>	<b>2,220,272</b>	<b>3,696,483</b>	<b>3,796,366</b>	<b>3,870,009</b>	<b>3,911,972</b>	<b>3,954,060</b>
<b>USES OF FUNDING RESOURCES BEFORE CAPITAL REQ</b>									
<b>OPERATING EXPENDITURES</b>									
<b>DEPARTMENT EXPENDITURES <i>(DEPTS 100, 110, 132, 160, 161)</i></b>									
- PERSONNEL & BENEFITS <i>(3% PROJECTED GROWTH)</i>	376,417	386,394	386,394	377,733	394,379	406,210	418,397	430,949	443,877
- SUPPLIES <i>(FUEL, COMPUTERS, ETC)</i>	27,196	21,790	21,790	17,743	18,961	19,056	19,151	19,247	19,343
- MAINTENANCE <i>(VEHICLES, EQUIPMENT, PLANT, ETC)</i>	28,255	35,350	35,350	35,379	33,450	33,617	33,785	33,954	34,124
- SERVICES <i>(UTILITIES, CONSULTANTS, CONTRACTS, ETC)</i>	41,915	53,465	53,465	52,856	146,344	46,576	46,809	47,043	47,278
- NON CAPITAL <i>(SMALL ITEM - \$1,000 TO \$14,999 - PURCHASES)</i>	0	8,910	8,910	8,292	10,670	10,000	10,000	10,000	10,000
- SUNDRY <i>(UNCOLLECTIBLE ACCTS, TRAVEL, CRED CARD FEES, ETC)</i>	17,291	17,060	17,060	22,004	19,955	20,055	20,155	20,256	20,357
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>491,075</b>	<b>522,969</b>	<b>522,969</b>	<b>514,007</b>	<b>623,759</b>	<b>535,514</b>	<b>548,297</b>	<b>561,448</b>	<b>574,979</b>
FRANCHISE FEE <i>(7% CONSUMPTION REVENUES)</i>	197,191	204,471	204,471	154,206	257,354	264,626	269,781	272,718	275,664
NATURAL GAS PURCHASE COSTS <i>(ENERGY TRANSFER)</i>	1,422,022	1,443,399	1,443,399	856,598	2,059,520	2,156,175	2,222,322	2,257,773	2,293,349
TRANSFERS TO GENERAL FUND <i>(FOR SHARED SERVICES)</i>	339,505	364,065	364,065	343,723	385,103	387,029	388,964	390,908	392,863
TRANSFERS TO ELECTRICFUND <i>(FOR SHARED SERVICES)</i>	176,239	173,488	173,488	165,363	175,594	176,472	177,354	178,241	179,132
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,626,032</b>	<b>2,708,392</b>	<b>2,708,392</b>	<b>2,033,897</b>	<b>3,501,330</b>	<b>3,519,815</b>	<b>3,606,718</b>	<b>3,661,089</b>	<b>3,715,987</b>
<b>DEBT SERVICE</b>									
CURRENT DEBT SCHEDULE <i>(BVWAC RADIOS)</i>	2,033	2,034	2,034	2,034	982	0	0	0	0
<b>TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL REQ</b>	<b>2,628,066</b>	<b>2,710,426</b>	<b>2,710,426</b>	<b>2,035,931</b>	<b>3,502,312</b>	<b>3,519,815</b>	<b>3,606,718</b>	<b>3,661,089</b>	<b>3,715,987</b>
<b>NET FUNDING RESOURCES (LOSS) BEFORE CAP REQ</b>									
DISTRIBUTION NET REVENUES	128,765	120,276	120,276	79,989	173,576	257,510	243,380	231,086	218,389
COMMODITY NET REVENUES	76,481	104,141	104,141	104,352	20,595	19,041	19,911	19,797	19,684
<b>TOTAL</b>	<b>205,246</b>	<b>224,417</b>	<b>224,417</b>	<b>184,341</b>	<b>194,171</b>	<b>276,551</b>	<b>263,291</b>	<b>250,883</b>	<b>238,073</b>
<b>CAPITAL - REV OR RESERVE FUNDING REQUIREMENTS</b>	<b>177,716</b>	<b>213,750</b>	<b>213,750</b>	<b>242,000</b>	<b>112,146</b>	<b>114,671</b>	<b>116,281</b>	<b>59,327</b>	<b>57,548</b>
<b>RESERVE CONTRIBUTIONS (RESERVE USES)</b>	<b>27,530</b>	<b>10,667</b>	<b>10,667</b>	<b>(57,659)</b>	<b>82,025</b>	<b>161,880</b>	<b>147,010</b>	<b>191,556</b>	<b>180,525</b>
<b>RESERVE ESTIMATE</b>									
BEGINNING BALANCE (BEG WKING CAPITAL, OCT 1)	1,475,142	1,502,026	1,502,026	1,502,026	1,444,367	1,526,392	1,688,272	1,835,282	2,026,839
RESERVE CONTRIBUTIONS (RESERVE USES)	27,530	10,667	10,667	(57,659)	82,025	161,880	147,010	191,556	180,525
CAFR ADJUSTMENTS	(646)	0	0	0	0	0	0	0	0
<b>ENDING BALANCE</b>	<b>1,502,026</b>	<b>1,512,693</b>	<b>1,512,693</b>	<b>1,444,367</b>	<b>1,526,392</b>	<b>1,688,272</b>	<b>1,835,282</b>	<b>2,026,839</b>	<b>2,207,363</b>
<b>CASH REQUIREMENT</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
<b>EXCESS RESERVES</b>	<b>652,026</b>	<b>662,693</b>	<b>662,693</b>	<b>594,367</b>	<b>676,392</b>	<b>838,272</b>	<b>985,282</b>	<b>1,176,839</b>	<b>1,357,363</b>

## GAS FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
602.00	GAS UTIL REVENUES	\$ 3,427,203	\$ 3,570,564	\$ 3,570,564	\$ 3,110,068	\$ 4,628,571
611.00	GAS COST ADJUSTMENT	(610,173)	(649,551)	(649,551)	(907,120)	(952,088)
613.00	RELIGHT SERVICE	30	30	30	0	0
632.00	STATE SALES TAX	3,500	5,000	5,000	4,996	5,000
655.00	LINE TAPS	5,075	7,000	7,000	6,970	7,000
690.00	MISCELLANEOUS UTIL REVENUE	1,852	1,000	1,000	552	500
	TOTAL UTILITY REV	2,827,487	2,934,043	2,934,043	2,215,466	3,688,983
710.30	INTEREST-TEXPOOL	725	600	600	3,252	3,300
790.60	GAIN/LOSS ON FIXED ASSETS	500	0	0	1,556	500
790.61	SALE OF NON CAPITAL ASSETS	0	200	200	0	0
	TOTAL MISC REV	1,224	800	800	4,808	3,800
<b>TOTAL REVENUES</b>		<b>\$ 2,828,711</b>	<b>\$ 2,934,843</b>	<b>\$ 2,934,843</b>	<b>\$ 2,220,274</b>	<b>\$ 3,692,783</b>
MCFs		394,150	410,671	410,671	349,166	566,767
AVG MONTHLY CUSTOMERS		4,361	4,409	4,409	4,379	4,410

\* REVISED ANNUAL ESTIMATE

## GAS FUND EXPENDITURES BY DEPARTMENT

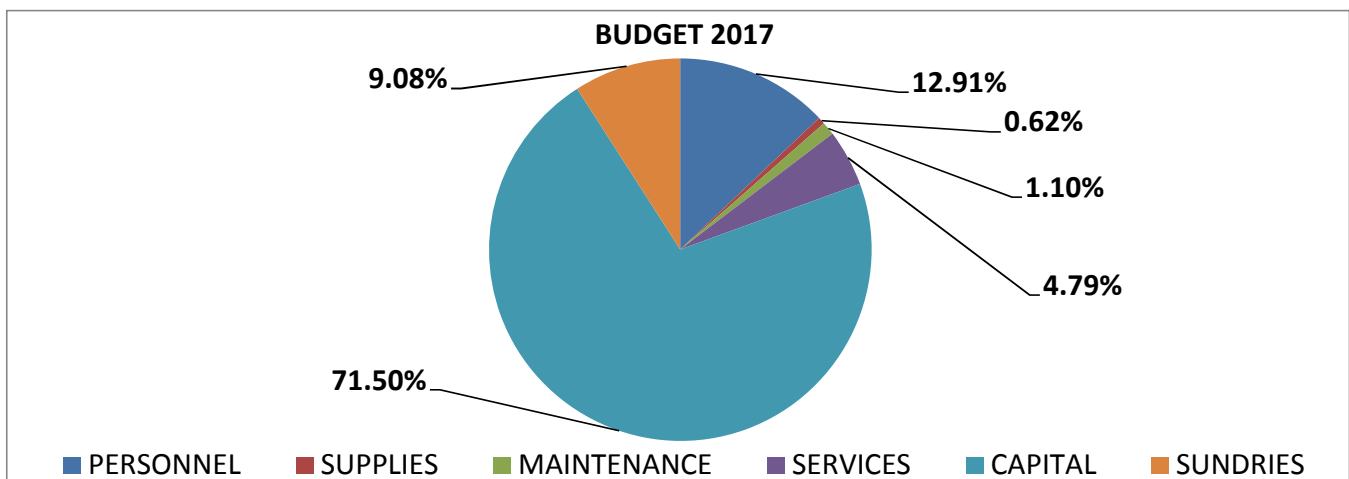
DEPARTMENT	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
162 GAS	\$ 616,716	\$ 730,719	\$ 730,719	\$ 745,009	\$ 728,905
100 NON-DEPT DIRECT	1,621,247	1,649,904	1,649,904	1,012,838	2,317,856
110 NON-DEPT MISC	6,676	6,000	6,000	10,998	7,000
<b>TOTAL</b>	<b>\$ 2,244,639</b>	<b>\$ 2,386,623</b>	<b>\$ 2,386,623</b>	<b>\$ 1,768,845</b>	<b>\$ 3,053,761</b>

## GAS FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2017 VERSUS		
	ORIGINAL 2016	AMENDED 2016	RAE* 2016
132 GAS	-0.25%	-0.25%	-2.16%
100 NON-DEPT DIRECT	40.48%	40.48%	128.85%
110 NON-DEPT MISC	16.67%	16.67%	-36.35%
<b>TOTAL</b>	<b>27.95%</b>	<b>27.95%</b>	<b>72.64%</b>

## GAS FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
PERSONNEL	\$ 376,316	\$ 386,394	\$ 386,394	\$ 377,733	\$ 394,379
SUPPLIES	27,196	21,790	21,790	17,743	18,961
MAINTENANCE	28,255	35,350	35,350	35,379	33,450
SERVICES	41,915	53,465	53,465	52,856	146,344
CAPITAL	1,556,474	1,668,093	1,668,093	1,108,924	2,183,318
SUNDRIES	214,482	221,531	221,531	176,210	277,309
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,244,639</b>	<b>\$ 2,386,623</b>	<b>\$ 2,386,623</b>	<b>\$ 1,768,845</b>	<b>\$ 3,053,761</b>



**TRANSFERS-IN**

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	<b>ACTUAL</b>	<b>BUDGET</b>		<b>RAE*</b>	<b>BUDGET</b>
	<b>2015</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>2016</b>	<b>2017</b>
		<b>2016</b>	<b>2016</b>		
650.00 WORKERS' COMPENSATION FUND	\$ 4,600	\$ 0	\$ 0	\$ 0	\$ 3,700
<b>TOTAL TRANSFERS IN</b>	<b>\$ 4,600</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,700</b>

**TRANSFERS-OUT**

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	<b>ACTUAL</b>	<b>BUDGET</b>		<b>RAE*</b>	<b>BUDGET</b>
	<b>2015</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>2016</b>	<b>2017</b>
		<b>2016</b>	<b>2016</b>		
601.00 GENERAL FUND	\$ 339,505	\$ 364,065	\$ 364,065	\$ 343,723	\$ 385,103
602.00 ELECTRIC FUND	176,239	173,488	173,488	165,363	175,594
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 515,744</b>	<b>\$ 537,553</b>	<b>\$ 537,553</b>	<b>\$ 509,086</b>	<b>\$ 560,697</b>

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

Gas Superintendent	1.00
Crew Leader	1.00
Technician II	1.00
Technician I	1.00
Gas Technician Trainee	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 121 miles of gas mains distributing more than 410,000 mcfs of gas and servicing more than 4,380 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.

**DEPT 162 - GAS DEPARTMENT**

**\$728,905**

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 376,316	\$ 386,394	\$ 386,394	\$ 377,733	\$ 394,379
<b>Supplies</b>	27,196	21,790	21,790	17,743	18,961
<b>Maintenance</b>	28,255	35,350	35,350	35,379	33,450
<b>Services</b>	41,915	53,465	53,465	52,856	146,344
<b>Capital</b>	132,418	222,660	222,660	250,292	122,816
<b>Sundries</b>	10,615	11,060	11,060	11,006	12,955
<b>Total Department Expenditures</b>	<b>\$ 616,716</b>	<b>\$ 730,719</b>	<b>\$ 730,719</b>	<b>\$ 745,009</b>	<b>\$ 728,905</b>
<b>DECISION PACKAGES FUNDED</b>					
813.00 Replace Walk Behind Trencher					\$ 14,500
<b>OUTPUTS</b>					
Feet of Lines Replaced	785	2,155	2,155	0	2,800
Service Taps Installed	36	60	60	44	45
Service Calls	933	1,145	1,145	713	823
MCF Purchased	407,471	441,759	441,759	355,554	576,854
Avg Price MCF Purchased	3.49	4.97	4.97	2.41	3.57
MCF Sold	394,150	437,018	437,018	349,166	566,767
Avg Price MCF Sold	7.20	8.55	8.55	6.31	6.49
Customers Served	4,386	4,394	4,394	4,379	4,410
<b>OUTCOMES</b>					
TMLIRP Compliance Award Rating	Excellent	Excellent	Excellent	Excellent	Excellent
% Line Loss	3.27%	1.36%	1.36%	1.80%	1.75%

\* REVISED ANNUAL ESTIMATE



LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 238,634	\$ 245,151	\$ 245,151	\$ 247,467	\$ 252,427
102.00	OVERTIME PAY	7,986	8,000	8,000	8,000	8,000
103.00	OASDI/MEDICARE	18,655	20,914	20,914	19,959	21,494
103.02	MATCHING RETIREMENT	17,300	16,775	16,775	14,554	24,741
105.00	LONGEVITY PAY	5,150	5,390	5,390	5,390	5,520
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
105.03	STANDBY	9,836	8,200	8,200	8,200	8,200
106.00	MEDICAL INSURANCE	68,720	68,203	68,203	62,661	60,676
106.01	LIFE INSURANCE	1,027	861	861	1,198	1,096
106.02	LONG TERM DISABILITY	531	328	328	662	605
107.00	WORKERS' COMPENSATION	2,580	3,957	3,957	3,642	2,933
116.00	SALARIES/WAGES CONTINGENCY	0	2,615	2,615	0	2,687
118.00	ACCRUED COMP TIME	(101)	0	0	0	0
201.00	CHEMICALS	2,543	2,600	2,600	0	1,700
202.00	FUEL	7,656	8,500	8,500	6,188	6,485
203.00	TOOLS/SMALL EQUIPMENT	3,489	2,390	2,390	2,390	2,400
204.00	POSTAGE & FREIGHT	294	450	450	500	440
205.00	OFFICE SUPPLIES	1,995	450	450	450	450
206.00	EMPLOYEE RELATIONS	807	750	750	750	700
207.00	REPRODUCTION & PRINTING	276	200	200	200	200
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,799	2,000	2,000	2,000	1,952
209.00	EDUCATIONAL	0	0	0	815	0
210.00	BOTANICAL & AGRICULTURAL	228	100	100	100	111
211.00	CLEANING AND JANITORIAL	974	700	700	700	1,074
212.00	COMPUTER EQUIPMENT & SUPPLIES	2,115	0	0	0	0
213.00	COMMUNICATIONS EQUIPMENT	15	700	700	700	99
221.00	SAFETY/FIRST AID SUPPLIES	67	450	450	450	450
223.00	SMALL APPLIANCES	0	0	0	0	100
250.00	OTHER SUPPLIES	3,938	2,500	2,500	2,500	2,800
301.00	UTILITY LINES	17,164	16,000	16,000	16,000	12,500
303.00	VEHICLES/LARGE EQUIPMENT	3,795	4,500	4,500	4,500	4,800
304.00	MACHINERY/EQUIPMENT	1,038	3,000	3,000	3,000	2,000
308.00	METERS	0	0	0	0	100
311.00	UTILITY PLANTS	5,693	11,700	11,700	11,700	13,950
312.00	BUILDINGS/APPLIANCES	265	100	100	100	100
313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	28	0
350.00	OTHER MAINTENANCE	300	50	50	51	0

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
401.00	ELECTRICAL	\$ 3,269	\$ 3,400	\$ 3,400	\$ 3,266	\$ 3,381
402.00	AUDITS/CONSULTANTS FEES	1,040	12,000	12,000	12,000	5,000
402.15	STATE FEES	7,099	10,700	10,700	4,623	9,650
403.00	TELEPHONE	1,387	1,400	1,400	1,400	1,380
404.00	GAS	690	680	680	687	690
406.50	GARBAGE	581	600	600	600	575
406.60	DISPOSAL FEES	270	50	50	50	50
408.00	RENTAL & LEASES	1,914	1,900	1,900	1,900	1,955
408.10	RENTALS/LEASES-FLEET	16,540	14,000	14,000	14,000	13,500
409.10	PUBLIC ED/INFORMATION	5,281	5,000	5,000	5,000	4,620
419.00	LEGAL FEES	0	0	0	2,745	100,000
424.00	SERVICE CONTRACTS	1,571	1,650	1,650	4,500	3,264
425.00	LABORATORY TEST FEES	720	720	720	720	720
450.00	OTHER SERVICES	1,554	1,365	1,365	1,365	1,559
710.00	MACHINERY/EQUIPMENT	0	8,910	8,910	8,292	10,670
802.00	BUILDINGS	18,534	0	0	0	0
804.00	UTILITY LINES	13,207	18,500	18,500	18,500	45,746
804.10	UTILITY LINE-CONTINGENCY	13,686	10,000	10,000	10,000	10,000
808.00	METERS	31,785	33,500	33,500	63,500	20,400
808.10	SVC INSTALL	11,993	13,000	13,000	13,000	13,000
809.00	GAS REGULATORS	8,153	8,000	8,000	8,000	8,500
813.00	VEHICLES/LARGE EQUIPMENT	35,060	130,750	130,750	129,000	14,500
901.00	LIAB/CASUALTY INSURANCE	1,427	1,660	1,660	1,606	1,700
908.00	SEMINARS/MEMBERSHIP/TRAVE	8,466	7,600	7,600	7,600	9,555
908.10	MILEAGE	628	700	700	700	700
950.00	OTHER SUNDRY	94	1,100	1,100	1,100	1,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 616,716</b>	<b>\$ 730,719</b>	<b>\$ 730,719</b>	<b>\$ 745,009</b>	<b>\$ 728,905</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 100 - NON-DEPT DIRECT**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
705.00	GAS PURCHASE BASE/COST ADJ	\$ 1,422,022	\$ 1,443,399	\$ 1,443,399	\$ 856,598	\$ 2,059,520
860.11	DEBT SERVICE-INTEREST	132	69	69	69	10
860.15	DEBT SERVICE-PRINCIPAL	1,901	1,965	1,965	1,965	972
904.00	GROSS REVENUE TAX	197,191	204,471	204,471	154,206	257,354
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 1,621,247</b>	<b>\$ 1,649,904</b>	<b>\$ 1,649,904</b>	<b>\$ 1,012,838</b>	<b>\$ 2,317,856</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 3,412	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
906.00	INVENTORY ADJUSTMENTS	3,263	2,000	2,000	6,998	3,000
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 6,676</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 10,998</b>	<b>\$ 7,000</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.

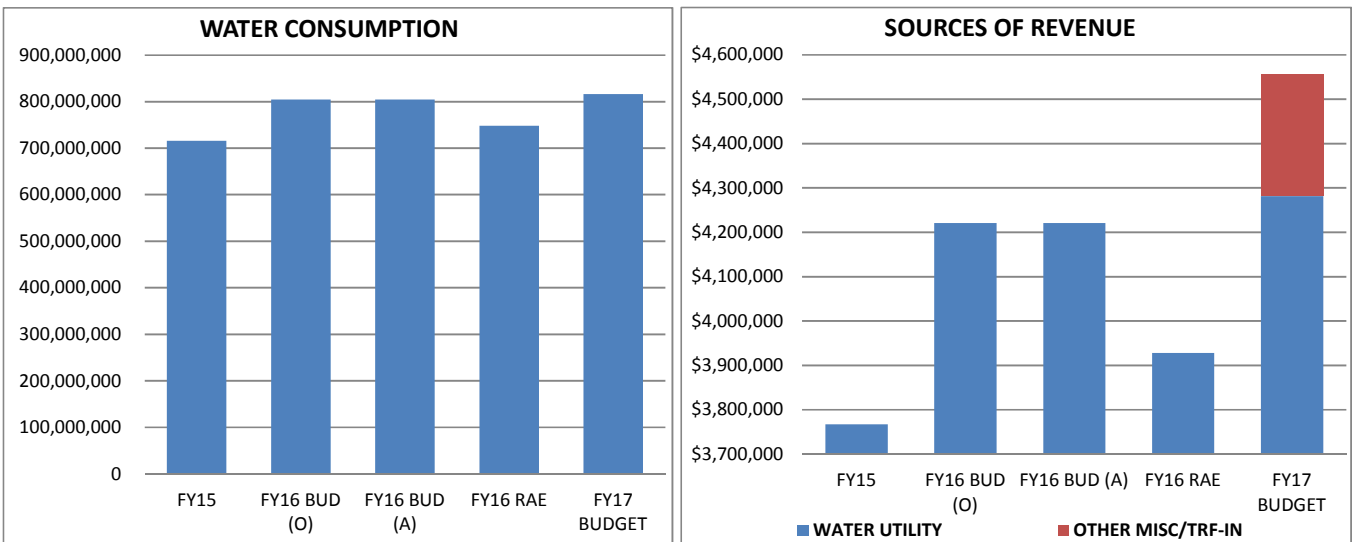
### OPERATING RESOURCES

Projected operating resources are estimated at \$4,556,340 for FY17. The primary revenue source is generated by water sales and contributes \$4,155,640 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 FY17 Water Fund revenues include:

- > Average rainfall year and growing public awareness of water conservation measures; and
- > Water consumption of 816,474,949 gallons.
- > A grant for \$275,000 for re-painting the Church Street water tower.



### USES OF OPERATING RESOURCES

Budgeted resource uses total \$4,579,091 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

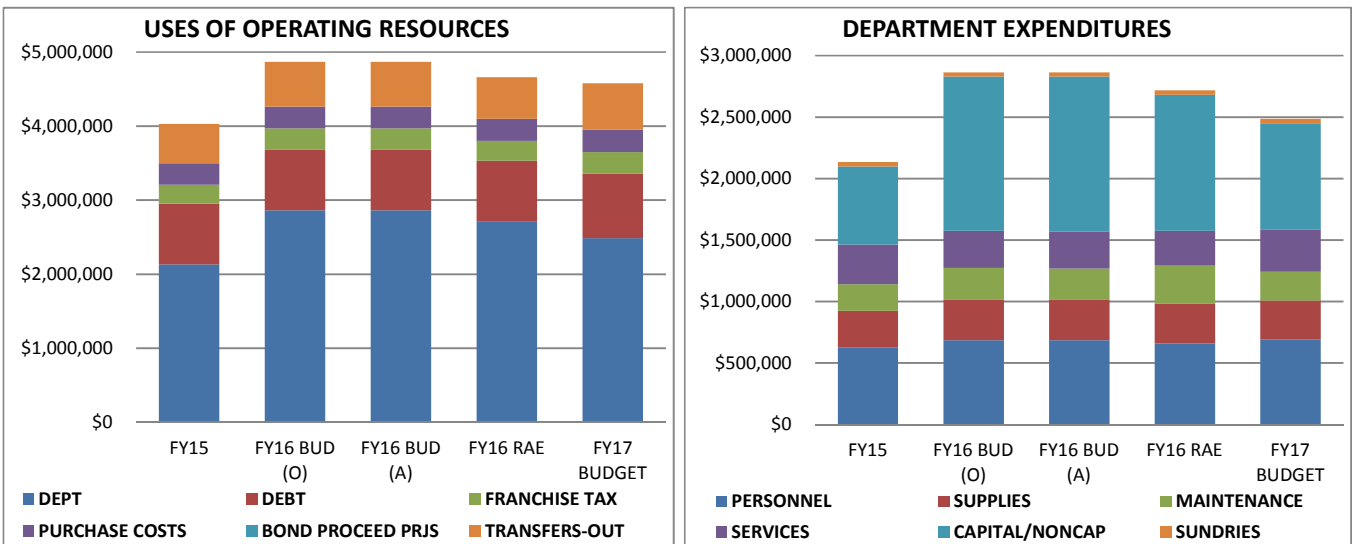
The Water Fund supports the Water Treatment and Water Construction departments. The combined FY17 budgets for these departments are \$2,485,620. At 55%, these department budgets represent the largest use of operating resources. Personnel costs for salaries and benefits account for 28% of department expenditures. Approximately 92% of the supplies budget is for chemicals needed in water treatment. Most of the maintenance budget, slightly more than 92%, is for routine plant and utility line maintenance. The service category includes \$204,957 in electricity for running the treatment process.

### Debt Service

The second largest use of operating resources is for debt service. There is \$875,354 budgeted for principal and interest payments in FY17. Debt service is the largest non-operating expenditure for the fund. Seven year debt is being issued in FY17 to fund raw water tank and clarifier rehabilitation (\$677,000 cost).

### Inter-Fund Transfers

The Water Fund is projected to transfer \$409,515 to the General Fund and \$215,307 to the Electric Fund in FY17. 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 \$290,895 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. \$302,400 is budgeted for FY17 water purchase costs, an increase over FY16 contract pricing.

## WATER FUND OVERVIEW

### WORKING CAPITAL

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
BEGINNING BALANCE	\$2,126,370	\$1,968,121	\$1,968,121	\$1,968,121	\$1,236,946
NET REVENUES	(241,535)	(647,892)	(647,892)	(731,175)	(7,551)
ADJUSTMENTS	83,286	0	0	0	0
SUBTOTAL	(158,249)	(647,892)	(647,892)	(731,175)	(7,551)
ENDING BALANCE	\$1,968,121	\$1,320,229	\$1,320,229	\$1,236,946	\$1,229,395

\* REVISED ANNUAL ESTIMATE

### DECISION PACKAGES

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

DEPT	DESCRIPTION	\$
163 WATER TREATMENT	402.00 Plant Capacity/Supply Evaluation Study	\$ 40,000
	805.00 Repaint Church Street Water Tower	450,000
	810.00 On-line Analyzer	22,000
	\$677K Clarifier & Raw Water Tank Rehab (Debt)	0
	\$800K Lake Gabion Rebuild (Debt w/1st pmt in FY18)	0
164 WATER CONSTRUCTION	813.00 Replace 2009 1 Ton Truck	38,000
<b>TOTAL DEPARTMENTS</b>		<b>\$ 550,000</b>

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
2017	664,664	210,690	875,354
2018	580,375	199,537	779,912
2019	598,438	181,406	779,844
2020	613,438	166,669	780,107
2021	636,275	146,414	782,689
2022	530,000	130,750	660,750
2023	550,000	114,850	664,850
2024	570,000	98,350	668,350
2025	590,000	81,250	671,250
2026	610,000	63,550	673,550
2027	635,000	45,250	680,250
2028	655,000	26,200	681,200



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**CITY OF BRENHAM  
WATER FUND FINANCIALS**

\$	FY15	FY16			FY17	PROJECTED				
	ACTUAL	ORG BUD	AMD BUD	RAE	BUDGET	FY18	FY19	FY20	FY21	
<b>FUNDING RESOURCES FROM CURRENT OPERATIONS</b>										
<b>REVENUES</b>										
UTILITY REVENUES (NO RATE CHANGES)	3,767,641	4,220,874	4,220,874	3,927,970	4,281,340	4,333,050	4,386,260	4,439,471	4,492,681	
GRANTS (CHURCH ST WATER TOWER)	0	0	0	0	275,000	0	0	0	0	
SUBTOTAL REVENUES	3,767,641	4,220,874	4,220,874	3,927,970	4,556,340	4,333,050	4,386,260	4,439,471	4,492,681	
<b>TRANSFERS-IN (USUALLY NONE)</b>	19,800	0	0	0	15,200	0	0	0	0	
TOTAL FUNDING RESOURCES	3,787,441	4,220,874	4,220,874	3,927,970	4,571,540	4,333,050	4,386,260	4,439,471	4,492,681	
<b>USES OF FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>										
<b>OPERATING EXPENDITURES</b>										
DEPARTMENT EXPENDITURES (DEPTS 100, 110, 163, 164)										
- PERSONNEL & BENEFITS	629,669	685,933	685,933	658,958	692,544	713,320	734,720	756,762	779,464	
- SUPPLIES (FUEL, COMPUTERS, ETC)	294,778	327,350	327,350	327,057	315,898	317,477	319,065	320,660	322,264	
- MAINTENANCE (VEHICLES, EQUIPMENT, PLANT, ETC)	215,993	261,120	256,440	304,673	235,150	236,326	237,507	238,695	239,888	
- SERVICES (UTILITIES, CONSULTANTS, CONTRACTS, ETC)	323,891	300,952	300,952	285,536	340,251	301,752	303,261	304,777	306,301	
- NON CAPITAL (SMALL ITEM - \$1,000 TO \$14,999 - PURCHASES)	23,044	39,188	40,788	38,769	21,200	15,000	15,000	15,000	15,000	
- SUNDRY (UNCOLLECTIBLE ACCTS, TRAVEL, CRED CARD FEES, ETC)	35,115	32,400	32,400	36,090	35,577	35,755	35,934	36,113	36,294	
TOTAL DEPARTMENT EXPENDITURES	1,522,490	1,646,943	1,643,863	1,651,083	1,640,620	1,619,631	1,645,487	1,672,007	1,699,211	
FRANCHISE FEE (7% UTILITY REVENUES)	255,306	286,983	286,983	267,679	290,895	294,431	298,016	301,601	305,186	
PURCHASE COSTS (BRAZOS RIVER AUTHORITY 4200 ACRE FEET)	292,250	296,100	296,100	296,100	302,400	311,472	311,472	320,816	320,816	
TRANSFERS TO GENERAL FUND (FOR SHARED SERVICES)	314,126	386,260	386,260	354,282	409,515	411,563	413,620	415,688	417,767	
TRANSFERS TO ELECTRIC FUND (FOR SHARED SERVICES)	214,243	217,594	217,594	206,054	215,307	216,384	217,465	218,553	219,646	
TOTAL OPERATING EXPENDITURES	2,598,415	2,833,880	2,830,800	2,775,198	2,858,737	2,853,479	2,886,060	2,928,666	2,962,626	
DEBT SERVICE										
TOTAL DEBT SERVICE	819,086	818,886	818,886	818,345	875,354	983,903	984,335	982,928	988,322	
TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS	3,417,501	3,652,766	3,649,686	3,593,543	3,734,091	3,837,382	3,870,395	3,911,593	3,950,948	
<b>NET FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>	369,940	568,108	571,188	334,427	837,449	495,668	515,865	527,878	541,733	
<b>CAPITAL - REVENUE OR RESERVE FUNDING REQUIREMENTS</b>	611,475	1,216,000	1,219,080	1,065,602	845,000	335,000	375,000	360,000	335,000	
<b>RESERVE CONTRIBUTIONS (RESERVE USES)</b>	(241,535)	(647,892)	(647,892)	(731,175)	(7,551)	160,668	140,865	167,878	206,733	
<b>RESERVE ESTIMATE</b>										
BEGINNING BALANCE (BEG WKING CAPITAL, OCT 1)	2,126,370	1,968,121	1,968,121	1,968,121	1,236,946	1,229,395	1,390,063	1,530,928	1,698,806	
RESERVE CONTRIBUTIONS (RESERVE USES)	(241,535)	(647,892)	(647,892)	(731,175)	(7,551)	160,668	140,865	167,878	206,733	
CAFR ADJUSTMENTS	83,286	0	0	0	0	0	0	0	0	
ENDING BALANCE	1,968,121	1,320,229	1,320,229	1,236,946	1,229,395	1,390,063	1,530,928	1,698,806	1,905,539	
<b>60-DAY RESERVE CALC</b>	561,781	608,794	608,281	598,924	622,349	639,564	645,066	651,932	658,491	
<b>EXCESS RESERVES</b>	1,406,340	711,435	711,948	638,022	607,047	750,499	885,862	1,046,874	1,247,048	

## WATER FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
601.00	WATER UTIL REVENUES	\$ 3,647,273	\$ 4,099,761	\$ 4,099,761	\$ 3,812,094	\$ 4,155,640
607.00	FIRE LINE	83,110	82,513	82,513	87,820	89,000
650.00	CUSTOMER REPAIR & REPLACE	0	500	500	0	500
651.00	SET METER ON FIRE HYDRANT	200	500	500	0	500
655.00	LINE TAPS	34,780	35,000	35,000	22,587	30,000
690.00	MISCELLANEOUS UTIL REVENUE	221	500	500	777	1,000
	TOTAL UTILITY REV	3,765,584	4,218,774	4,218,774	3,923,278	4,276,640
710.30	INTEREST-TEXPOOL	1,129	1,100	1,100	3,161	3,200
710.31	INTEREST-TEXSTAR	3	0	0	0	0
720.00	INSURANCE PROCEEDS	739	0	0	0	0
730.00	GRANT REVENUE	0	0	0	0	275,000
790.50	AMORTIZED BOND PREMIUMS	6,806	0	0	0	0
790.60	GAIN/LOSS ON FIXED ASSETS	0	0	0	1,531	1,500
790.61	SALE OF NON CAPITAL ASSETS	186	1,000	1,000	0	0
	TOTAL MISC REV	8,863	2,100	2,100	4,692	279,700
<b>TOTAL REVENUES</b>		<b>\$ 3,774,446</b>	<b>\$ 4,220,874</b>	<b>\$ 4,220,874</b>	<b>\$ 3,927,970</b>	<b>\$ 4,556,340</b>
	GALLONS	743,412,400	804,681,753	804,681,753	748,320,402	816,474,949
	AVG MONTHLY CUSTOMERS	7,502	7,661	7,661	7,581	7,675

\* REVISED ANNUAL ESTIMATE

## WATER FUND EXPENDITURES BY DEPARTMENT

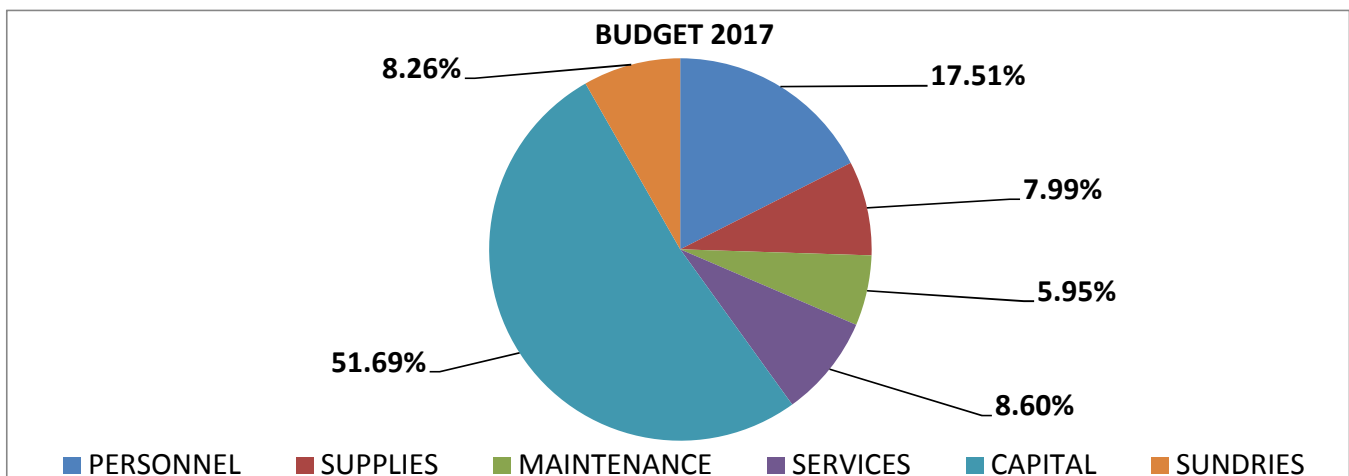
DEPARTMENT	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
163 WATER TREATMENT	\$ 1,162,696	\$ 1,792,415	\$ 1,792,415	\$ 1,952,526	\$ 1,682,537
164 WATER CONSTRUCTION	919,972	1,057,528	1,057,528	740,322	784,833
100 NON-DEPT DIRECT	1,367,392	1,402,469	1,402,469	1,382,624	1,469,399
110 NON-DEPT MISC	15,241	12,500	12,500	23,337	17,500
<b>TOTAL</b>	<b>\$ 3,465,301</b>	<b>\$ 4,264,912</b>	<b>\$ 4,264,912</b>	<b>\$ 4,098,809</b>	<b>\$ 3,954,269</b>

## WATER FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2017 VERSUS		
	ORIGINAL 2016	AMENDED 2016	RAE* 2016
163 WATER TREATMENT	-6.13%	-6.13%	-13.83%
164 WATER CONSTRUCTION	-25.79%	-25.79%	6.01%
100 NON-DEPT DIRECT	4.77%	4.77%	6.28%
110 NON-DEPT MISC	40.00%	40.00%	-25.01%
<b>TOTAL</b>	<b>-7.28%</b>	<b>-7.28%</b>	<b>-3.53%</b>

## WATER FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
PERSONNEL	\$ 628,113	\$ 685,933	\$ 685,933	\$ 658,958	\$ 692,544
SUPPLIES	294,778	327,350	327,350	327,057	315,898
MAINTENANCE	215,993	261,120	256,440	304,673	235,150
SERVICES	323,891	300,952	300,952	285,536	340,251
CAPITAL	1,712,104	2,370,174	2,374,854	2,218,816	2,043,954
SUNDRIES	290,421	319,383	319,383	303,769	326,472
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,465,301</b>	<b>\$ 4,264,912</b>	<b>\$ 4,264,912</b>	<b>\$ 4,098,809</b>	<b>\$ 3,954,269</b>



**TRANSFERS-IN**

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
650.00 WORKERS' COMPENSATION FUND	\$ 19,800	\$ 0	\$ 0	\$ 0	\$ 15,200
<b>TOTAL TRANSFERS IN</b>	<b>\$ 19,800</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 15,200</b>

**TRANSFERS-OUT**

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
601.00 GENERAL FUND	\$ 314,126	\$ 386,260	\$ 386,260	\$ 354,282	\$ 409,515
602.00 ELECTRIC FUND	214,243	217,594	217,594	206,054	215,307
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 528,369</b>	<b>\$ 603,854</b>	<b>\$ 603,854</b>	<b>\$ 560,336</b>	<b>\$ 624,822</b>

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

Water Plant Manager	1.00
Water Treatment Chief Operator	1.00
Water Plant Operator	2.00
Water Plant Operator Trainee	3.00
Water Systems Mechanic	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.

**DEPT 163 - WATER TREATMENT DEPARTMENT**

**\$1,682,537**

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 430,523	\$ 466,604	\$ 466,604	\$ 437,782	\$ 457,963
<b>Supplies</b>	274,996	303,550	303,550	306,197	297,815
<b>Maintenance</b>	120,072	157,120	152,440	241,509	142,600
<b>Services</b>	258,245	251,391	251,391	248,557	293,078
<b>Capital</b>	65,150	602,100	596,780	709,910	480,000
<b>Sundries</b>	13,710	11,650	11,650	8,571	11,081
<b>Total Department Expenditures</b>	<b>\$ 1,162,696</b>	<b>\$ 1,792,415</b>	<b>\$ 1,782,415</b>	<b>\$ 1,952,526</b>	<b>\$ 1,682,537</b>
<b>DECISION PACKAGES FUNDED</b>					
402.00 Plant Capacity/Supply Evaluation Study				\$	40,000
805.00 Repaint Church Street Water Tower <sup>1</sup>					450,000
810.00 Online Free Ammonia, Chloramine, & Total Chlorine Analyzer					22,000
<b>OUTPUTS</b>					
Gallons Pumped from Lake Somerville <sup>2</sup>	885M	1,070M	1,070M	1,063M	1,056M
Gallons Sold	716M	805M	805M	748M	817M
<b>OUTCOMES</b>					
Water Rating	Superior	Superior	Superior	Superior	Superior
Water Loss %	7.0	6.5	6.5	6.5	6.4
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	3	5
Class D (# of employees)	1	1	1	3	1

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> COST PARTIALLY OFFSET BY GRANT OF \$275,000

<sup>2</sup> INFORMATION BASED ON CALENDAR YEAR



DEPT 163 - WATER TREATMENT DEPARTMENT

\$1,682,537

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 280,188	\$ 289,486	\$ 289,486	\$ 271,185	\$ 286,385
102.00	OVERTIME PAY	25,318	20,000	20,000	40,000	20,000
103.00	OASDI/MEDICARE	22,795	24,501	24,501	23,806	24,181
103.02	MATCHING RETIREMENT	20,330	19,606	19,606	16,993	27,765
105.00	LONGEVITY PAY	3,905	4,015	4,015	3,571	3,193
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	5,654	6,000
106.00	MEDICAL INSURANCE	66,577	88,181	88,181	65,384	77,629
106.01	LIFE INSURANCE	1,110	1,012	1,012	1,197	1,241
106.02	LONG TERM DISABILITY	570	385	385	661	685
107.00	WORKERS' COMPENSATION	5,993	10,358	10,358	9,331	7,839
116.00	SALARIES/WAGES CONTINGENCY	0	3,060	3,060	0	3,045
118.00	ACCRUED COMP TIME	(2,263)	0	0	0	0
201.00	CHEMICALS	252,144	270,800	270,800	267,196	265,800
202.00	FUEL	4,942	7,500	7,500	4,195	4,555
203.00	TOOLS/SMALL EQUIPMENT	1,449	600	600	706	1,000
204.00	POSTAGE & FREIGHT	1,514	1,600	1,600	4,528	1,600
205.00	OFFICE SUPPLIES	281	1,500	1,500	1,697	1,500
206.00	EMPLOYEE RELATIONS	246	500	500	260	300
207.00	REPRODUCTION & PRINTING	2,718	2,700	2,700	2,458	2,500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,250	6,850	6,850	4,107	1,850
209.00	EDUCATIONAL	0	0	0	110	110
210.00	BOTANICAL & AGRICULTURAL	10	100	100	84	100
211.00	CLEANING AND JANITORIAL	672	600	600	790	700
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,014	2,600	2,600	2,219	2,000
213.00	COMMUNICATIONS EQUIPMENT	0	100	100	0	0
220.00	LAB SUPPLIES	7,183	7,000	7,000	15,000	15,000
221.00	SAFETY/FIRST AID SUPPLIES	0	100	100	0	0
223.00	SMALL APPLIANCES	0	500	500	247	300
250.00	OTHER SUPPLIES	1,574	500	500	2,600	500
303.00	VEHICLES/LARGE EQUIPMENT	1,294	3,000	1,400	1,604	1,600
304.00	MACHINERY/EQUIPMENT	519	500	500	730	500
310.00	LAND/GROUNDS	0	500	500	836	500
311.00	UTILITY PLANTS	116,898	139,570	136,490	225,000	136,500
312.00	BUILDINGS/APPLIANCES	1,361	13,500	13,500	13,339	3,500
350.00	OTHER MAINTENANCE	0	50	50	0	0

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
401.00	ELECTRICAL	\$ 204,836	\$ 217,272	\$ 217,272	\$ 193,454	\$ 204,957
402.00	AUDITS/CONSULTANTS FEES	10,517	2,000	2,000	17,176	50,000
402.15	STATE FEES	21,277	16,000	16,000	17,577	18,000
403.00	TELEPHONE	1,505	1,550	1,550	1,454	1,500
406.50	GARBAGE	581	581	581	581	581
406.60	DISPOSAL FEES	0	0	0	35	50
408.00	RENTAL & LEASES	1	1,000	1,000	1,060	1,000
408.10	RENTALS/LEASES-FLEET	1,350	500	500	1,700	1,700
424.00	SERVICE CONTRACTS	3,562	3,588	3,588	790	790
425.00	LABORATORY TEST FEES	13,625	8,400	8,400	13,290	13,000
450.00	OTHER SERVICES	991	500	500	1,440	1,500
710.00	MACHINERY/EQUIPMENT	0	7,600	7,600	15,004	8,000
713.00	VEHICLES/LARGE EQUIPMENT	7,505	0	1,600	1,600	0
714.00	RADIOS/RADAR/CAMERAS	0	9,500	9,500	542	0
715.00	OTHER CAPITAL	14,408	0	0	0	0
802.00	BUILDINGS	14,018	0	0	0	0
805.00	UTILITY PLANTS	29,219	543,000	543,000	522,376	450,000
810.00	MACHINERY/EQUIPMENT	0	0	0	0	22,000
814.10	SCADA/COMMUNICATIONS	0	10,000	0	10,000	0
815.00	OTHER CAPITAL	0	32,000	35,080	160,388	0
901.00	LIAB/CASUALTY INSURANCE	2,181	2,350	2,350	2,081	2,081
908.00	SEMINARS/MEMBERSHIP/TRAVE	10,093	7,500	7,500	5,240	7,500
908.10	MILEAGE	1,343	800	800	927	1,000
950.00	OTHER SUNDRY	94	1,000	1,000	323	500
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,162,696</b>	<b>\$ 1,792,415</b>	<b>\$ 1,782,415</b>	<b>\$ 1,952,526</b>	<b>\$ 1,682,537</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 154 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 3,600 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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 197,591	\$ 219,329	\$ 219,329	\$ 221,176	\$ 234,581
Supplies	19,782	23,800	23,800	20,860	18,083
Maintenance	95,921	104,000	104,000	63,164	92,550
Services	64,897	49,061	49,061	36,479	46,423
Capital	535,618	653,088	653,088	394,461	386,200
Sundries	6,163	8,250	8,250	4,182	6,996
<b>Total Department Expenditures</b>	<b>\$ 919,972</b>	<b>\$ 1,057,528</b>	<b>\$ 1,057,528</b>	<b>\$ 740,322</b>	<b>\$ 784,833</b>

**DECISION PACKAGES FUNDED**

813.00 Replace Truck					\$ 38,000
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**OUTPUTS**

New Mains Laid (in feet)	5,280	7,000	7,000	5,333	2,300
Mains Replaced (in feet)	4,080	5,000	5,000	285	3,600
# of Service Calls	924	1,150	1,150	803	1,000
# of Water Taps Installed	90	110	110	98	105
Change Out of Fire Hydrants	10	8	8	8	8
Change Out of Main Line Valves	N/A	10	10	10	10

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

DEPT 164 - WATER CONSTRUCTION DEPARTMENT

\$784,833

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 128,738	\$ 134,174	\$ 134,174	\$ 138,594	\$ 144,394
102.00	OVERTIME PAY	9,846	11,500	11,500	11,500	11,500
103.00	OASDI/MEDICARE	10,839	11,815	11,815	11,800	12,593
103.02	MATCHING RETIREMENT	9,517	9,477	9,477	8,253	14,488
105.00	LONGEVITY PAY	1,543	2,435	2,435	2,435	2,493
105.03	STANDBY	6,892	6,150	6,150	6,150	6,150
106.00	MEDICAL INSURANCE	26,045	37,299	37,299	36,859	36,622
106.01	LIFE INSURANCE	438	471	471	642	608
106.02	LONG TERM DISABILITY	225	179	179	354	335
107.00	WORKERS' COMPENSATION	2,801	4,401	4,401	4,589	3,910
116.00	SALARIES/WAGES CONTINGENCY	0	1,428	1,428	0	1,488
118.00	ACCRUED COMP TIME	708	0	0	0	0
201.00	CHEMICALS	185	200	200	0	200
202.00	FUEL	8,213	10,000	10,000	6,401	7,233
203.00	TOOLS/SMALL EQUIPMENT	2,826	1,900	1,900	1,912	2,000
204.00	POSTAGE & FREIGHT	137	50	50	3,380	150
205.00	OFFICE SUPPLIES	356	800	800	119	200
206.00	EMPLOYEE RELATIONS	414	750	750	213	600
207.00	REPRODUCTION & PRINTING	875	600	600	29	600
208.00	CLOTHING/PERS PROTECTIVE EQUIP	3,309	5,600	5,600	5,600	3,200
210.00	BOTANICAL & AGRICULTURAL	66	150	150	84	100
211.00	CLEANING AND JANITORIAL	756	500	500	418	700
212.00	COMPUTER EQUIPMENT & SUPPLIES	83	250	250	0	100
221.00	SAFETY/FIRST AID SUPPLIES	1,235	1,000	1,000	1,210	1,200
223.00	SMALL APPLIANCES	0	0	0	56	0
250.00	OTHER SUPPLIES	1,328	2,000	2,000	1,438	1,800
301.00	UTILITY LINES	87,160	95,000	95,000	57,971	85,000
303.00	VEHICLES/LARGE EQUIPMENT	5,987	7,000	7,000	4,550	6,000
304.00	MACHINERY/EQUIPMENT	2,276	1,500	1,500	399	1,300
312.00	BUILDINGS/APPLIANCES	498	500	500	244	250

## LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
401.00	ELECTRICAL	\$ 8,417	\$ 8,500	\$ 8,500	\$ 6,473	\$ 7,269
402.00	AUDITS/CONSULTANTS FEES	16,000	0	0	1,193	0
402.80	SPECIAL SERVICES-HYDRANT SURV	15,966	17,000	17,000	17,000	17,000
403.00	TELEPHONE	374	400	400	751	0
404.00	GAS	1,121	1,106	1,106	687	1,111
405.00	WATER	228	230	230	218	230
406.00	SEWER	256	375	375	231	263
406.50	GARBAGE	581	600	600	581	0
406.60	DISPOSAL FEES	46	0	0	38	0
408.10	RENTALS/LEASES-FLEET	21,155	20,000	20,000	8,446	20,000
424.00	SERVICE CONTRACTS	300	350	350	540	0
450.00	OTHER SERVICES	453	500	500	321	550
702.00	BUILDINGS	0	8,000	8,000	8,000	0
710.00	MACHINERY/EQUIPMENT	0	11,088	11,088	10,439	13,200
712.00	OFFICE FURNITURE/EQUIPMENT	1,131	0	0	0	0
715.00	OTHER CAPITAL	0	3,000	3,000	3,184	0
802.00	BUILDINGS	2,778	0	0	0	0
804.00	UTILITY LINES	0	25,000	25,000	25,000	225,000
804.10	UTILITY LINE-CONTINGENCY	15,908	66,000	66,000	38,564	50,000
804.20	UTILITY LINES-CONTRACTORS	395,738	400,000	400,000	146,431	0
808.00	METERS	71,452	20,000	20,000	60,907	40,000
808.10	SVC INSTALL	26,891	20,000	20,000	13,436	20,000
813.00	VEHICLES/LARGE EQUIPMENT	21,720	100,000	100,000	88,500	38,000
901.00	LIAB/CASUALTY INSURANCE	1,699	1,950	1,950	2,196	2,196
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,464	6,000	6,000	1,650	4,500
908.10	MILEAGE	0	300	300	336	300
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 919,972</b>	<b>\$ 1,057,528</b>	<b>\$ 1,057,528</b>	<b>\$ 740,322</b>	<b>\$ 784,833</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 100 - NON-DEPT DIRECT**

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
421.00	BOND PAYING AGENT FEES	\$ 750	\$ 500	\$ 500	\$ 500	\$ 750
708.00	WATER PURCHASED	292,250	296,100	296,100	296,100	302,400
860.11	DEBT SERVICE-INTEREST	336,048	316,768	316,768	316,227	210,690
860.15	PRINCIPAL-DEBT SERVICE	483,038	502,118	502,118	502,118	664,664
904.00	GROSS REVENUE TAX	255,306	286,983	286,983	267,679	290,895
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 1,367,392</b>	<b>\$ 1,402,469</b>	<b>\$ 1,402,469</b>	<b>\$ 1,382,624</b>	<b>\$ 1,469,399</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 5,715	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
906.00	INVENTORY ADJUSTMENTS	9,566	5,000	5,000	15,837	10,000
950.00	OTHER SUNDRY	(40)	0	0	0	0
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 15,241</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 23,337</b>	<b>\$ 17,500</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.

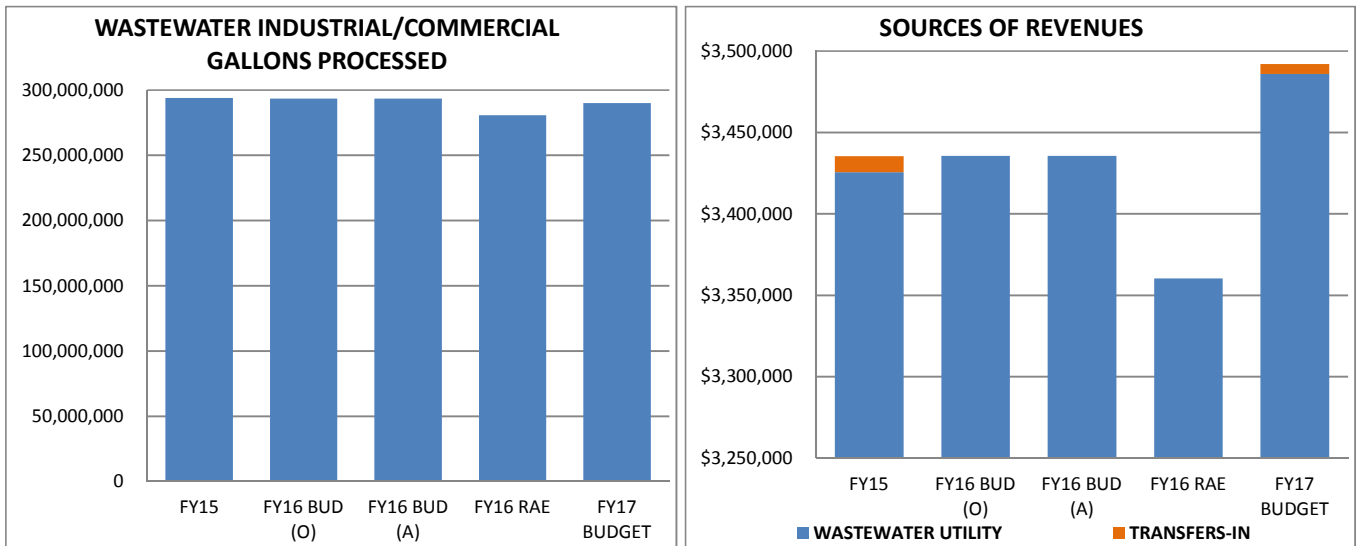
### OPERATING RESOURCES

Projected operating resources are estimated at \$3,485,909 for FY17. 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 FY17 Wastewater Fund revenues include:

- > Increase in commercial/industrial gallons processed with Blue Bell Creameries resuming production.
- > Increase in industry surcharges revenue due to Blue Bell Creameries resuming production.



## WASTEWATER FUND OVERVIEW

### USES OF OPERATING RESOURCES

Budgeted resource uses total \$3,502,712 and include operating department expenditures, debt service payments, transfers to the General, Electric and payment of franchise taxes to the General Fund.

#### Department Expenditures

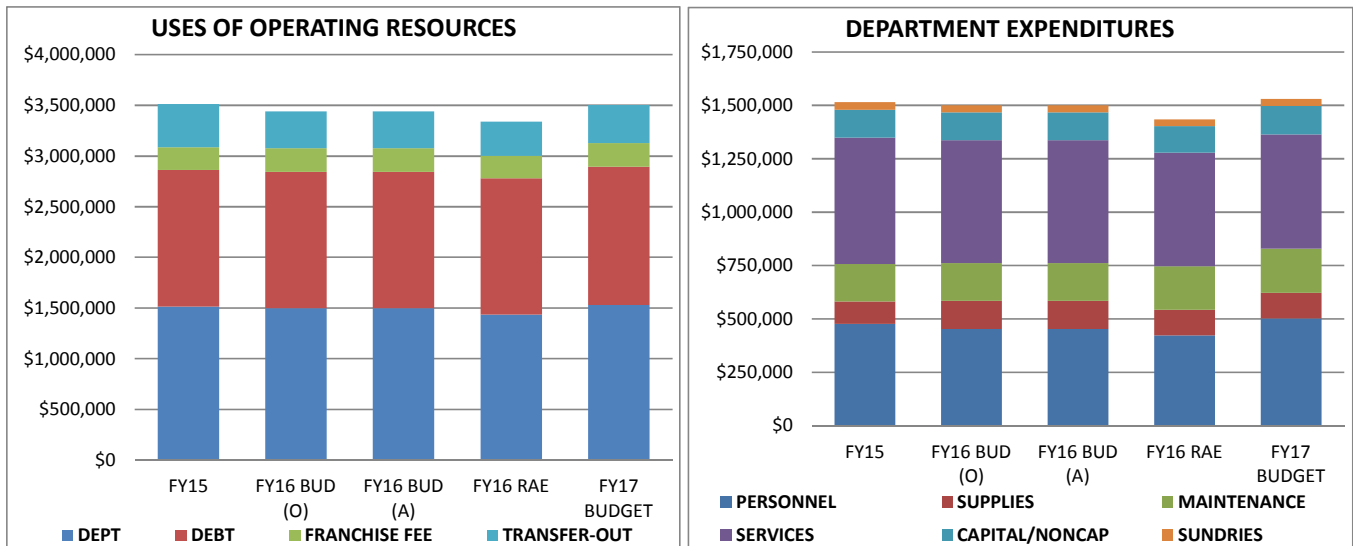
The Wastewater Fund supports the Wastewater Construction and Wastewater Treatment departments. The combined FY17 budgets for these departments are \$1,530,679. At 44%, these department budgets represent the largest use of operating resources. Personnel costs for salaries and benefits account for 33% of department expenditures. About 70% 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 \$457,090 in electricity needed for operating the wastewater treatment facility. The capital budget of \$132,281 is all revenue funded and includes \$67,282 in Decision Packages.

#### Debt Service

The second largest use of operating resources is for debt service. There is \$1,363,229 budgeted for principal and interest payments in FY17. Debt service is the largest non-operating expenditure for the fund.

#### Inter-Fund Transfers

The Wastewater Fund is projected to transfer \$259,149 to the General Fund and \$116,542 to the Electric Fund in FY17. 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 \$233,113 in franchise tax to the General Fund. Franchise tax is calculated at 7% of Wastewater utility revenues.

## WASTEWATER FUND OVERVIEW

### WORKING CAPITAL

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
BEGINNING BALANCE	\$488,883	\$388,573	\$388,573	\$388,573	\$409,988
NET REVENUES	(79,074)	(4,236)	(4,236)	21,415	(10,803)
ADJUSTMENTS	(21,236)	0	0	0	0
SUBTOTAL	(100,310)	(4,236)	(4,236)	21,415	(10,803)
ENDING BALANCE	388,573	384,337	384,337	409,988	399,185

\* 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 Replace 1/2 Ton Pickup Truck	\$ 20,500
	813.00 Replace 1 Ton Crew Cab Pickup Truck w/ Tool Box	36,710
166 WW TREATMENT	710.00 Add 2 Chlorine Analyzers	10,072
	Sludge Truck Spreader (\$166K Debt Funded 7 Yr Lease)	-
	Creek Fence Line Repair (\$300K Debt Funded 7 Yr) <sup>1</sup>	-
<b>TOTAL DEPARTMENTS</b>		<b>\$ 67,282</b>

<sup>1</sup> 1ST PAYMENT NOT UNTIL FY18

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
2017	1,162,196	201,032	1,363,229
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
2022	455,532	28,333	483,865
2023	469,336	14,667	484,003



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**CITY OF BRENHAM  
WASTEWATER FUND FINANCIALS**

\$	FY15	FY16		FY17	PROJECTED				
	ACTUAL	ORG BUD	AMD BUD	RAE	BUDGET	FY18	FY19	FY20	FY21
<b>FUNDING RESOURCES FROM CURRENT OPERATIONS</b>									
<b>REVENUES</b>									
UTILITY REVENUES	3,425,619	3,435,622	3,435,622	3,360,385	3,485,909	3,505,078	3,524,973	3,544,871	3,564,773
<b>TRANSFERS-IN</b>	9,700	0	0	0	6,000	0	0	0	0
TOTAL FUNDING RESOURCES	3,435,319	3,435,622	3,435,622	3,360,385	3,491,909	3,505,078	3,524,973	3,544,871	3,564,773
<b>USES OF FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS</b>									
<b>OPERATING EXPENDITURES</b>									
DEPARTMENT EXPENDITURES <i>(DEPTS 100, 110, 165, 166)</i>									
- PERSONNEL & BENEFITS	477,082	454,230	454,230	424,486	502,548	517,624	533,153	549,148	565,622
- SUPPLIES <i>(FUEL, COMPUTERS, ETC)</i>	105,954	131,955	131,955	118,696	121,090	121,695	122,304	122,915	123,530
- MAINTENANCE <i>(VEHICLES, EQUIPMENT, PLANT, ETC)</i>	175,243	175,600	175,600	203,764	206,580	177,463	178,350	179,242	180,138
- SERVICES <i>(UTILITIES, CONSULTANTS, CONTRACTS, ETC)</i>	590,969	576,215	576,215	531,690	534,442	537,114	539,800	542,499	545,211
- NON CAPITAL <i>(SMALL ITEM - \$1,000 TO \$14,999 - PURCHASES)</i>	3,530	0	0	0	21,072	5,000	10,000	5,000	5,000
- SUNDRY <i>(UNCOLLECTIBLE ACCTS, TRAVEL, CRED CARD FEES, ETC)</i>	35,992	33,300	33,300	31,841	33,738	33,907	34,076	34,247	34,418
TOTAL DEPARTMENT EXPENDITURES	1,388,770	1,371,300	1,371,300	1,310,477	1,419,470	1,392,804	1,417,683	1,433,051	1,453,920
FRANCHISE FEE <i>(7% UTILITY REVENUES)</i>	226,126	232,362	232,362	223,736	233,113	234,448	235,846	237,244	238,643
TRANSFERS TO GENERAL FUND <i>(FOR SHARED SERVICES)</i>	310,073	244,426	244,426	224,110	259,149	260,445	261,747	263,056	264,371
TRANSFERS TO ELECTRIC FUND <i>(FOR SHARED SERVICES)</i>	115,965	117,780	117,780	111,534	116,542	117,125	117,710	118,299	118,890
TOTAL OPERATING EXPENDITURES	2,040,934	1,965,868	1,965,868	1,869,857	2,028,274	2,004,821	2,032,986	2,051,649	2,075,824
<b>DEBT/CAPITAL LEASES</b>									
TOTAL DEBT SERVICE	1,346,784	1,344,297	1,344,297	1,344,297	1,363,229	1,452,975	1,460,859	1,447,071	1,468,816
TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL REQUIREMENTS	3,387,718	3,310,165	3,310,165	3,214,154	3,391,503	3,457,796	3,493,846	3,498,721	3,544,640
<b>NET FUNDING RESOURCES (LOSS) BEFORE CAP REQ</b>	47,601	125,457	125,457	146,231	100,406	47,282	31,127	46,150	20,133
<b>CAPITAL - REVENUE OR RESERVE FUNDING REQUIREMENTS</b>	126,675	129,693	129,693	124,816	111,210	54,000	54,000	54,000	54,000
<b>RESERVE CONTRIBUTIONS (RESERVE USES)</b>	(79,074)	(4,236)	(4,236)	21,415	(10,804)	(6,718)	(22,873)	(7,850)	(33,867)
<b>RESERVE ESTIMATE</b>									
BEGINNING BALANCE (BEG WKING CAPITAL, OCT 1)	488,883	388,573	388,573	388,573	409,988	399,184	392,466	369,593	361,744
RESERVE CONTRIBUTIONS (RESERVE USES)	(79,074)	(4,236)	(4,236)	21,415	(10,804)	(6,718)	(22,873)	(7,850)	(33,867)
CAFR ADJUSTMENTS	(104,267)	0	0	0	0	0	0	0	0
ENDING BALANCE	388,573	384,337	384,337	409,988	399,184	392,466	369,593	361,744	327,877
<b>60-DAY RESERVE CALC</b> <i>(TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL/365 X 60)</i>	556,885	544,137	544,137	528,354	557,507	568,405	574,331	575,132	582,681
<b>EXCESS RESERVES</b>	(168,312)	(159,800)	(159,800)	(118,366)	(158,323)	(175,939)	(204,737)	(213,388)	(254,804)

## WASTEWATER FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
604.00	SEWER UTIL REVENUES	\$ 3,230,360	\$ 3,319,456	\$ 3,319,456	\$ 3,196,223	\$ 3,330,188
650.00	CUSTOMER REPAIR & REPLACE	186	0	0	1,905	2,000
655.00	LINE TAPS	8,055	8,000	8,000	16,000	16,000
665.00	RECLAIMED WATER SALES	12,489	8,649	8,649	3,489	3,521
675.00	SEWAGE ACCEPTED AT PLANT	158,158	80,000	80,000	108,277	110,000
678.00	CLASS A BIO SOLID SALES	9,525	14,000	14,000	13,650	14,000
690.00	MISCELLANEOUS UTIL REVENUE	2,112	3,000	3,000	3,035	3,000
	TOTAL UTILITY REV	3,420,884	3,433,105	3,433,105	3,342,579	3,478,709
710.30	INTEREST-TEXPOOL	227	282	282	448	500
710.31	TEXSTAR INTEREST	886	1,335	1,335	2,850	3,000
720.00	INSURANCE PROCEEDS	1,435	0	0	0	0
790.00	MISC OTHER REVENUE	1,413	900	900	900	1,200
790.50	AMORTIZED BOND PREMIUMS	16,631	0	0	0	0
790.60	GAIN/LOSS ON FIXED ASSETS	773	0	0	13,608	2,500
	TOTAL MISC REV	21,365	2,517	2,517	17,806	7,200
<b>TOTAL REVENUES</b>		<b>\$ 3,442,250</b>	<b>\$ 3,435,622</b>	<b>\$ 3,435,622</b>	<b>\$ 3,360,385</b>	<b>\$ 3,485,909</b>
	GALLONS PROCESSED	294,107,600	293,572,765	293,572,765	280,827,848	289,999,620
	AVG MONTHLY CUSTOMERS	6,705	6,850	6,850	6,751	6,793

\* REVISED ANNUAL ESTIMATE

## WASTEWATER FUND EXPENDITURES BY DEPARTMENT

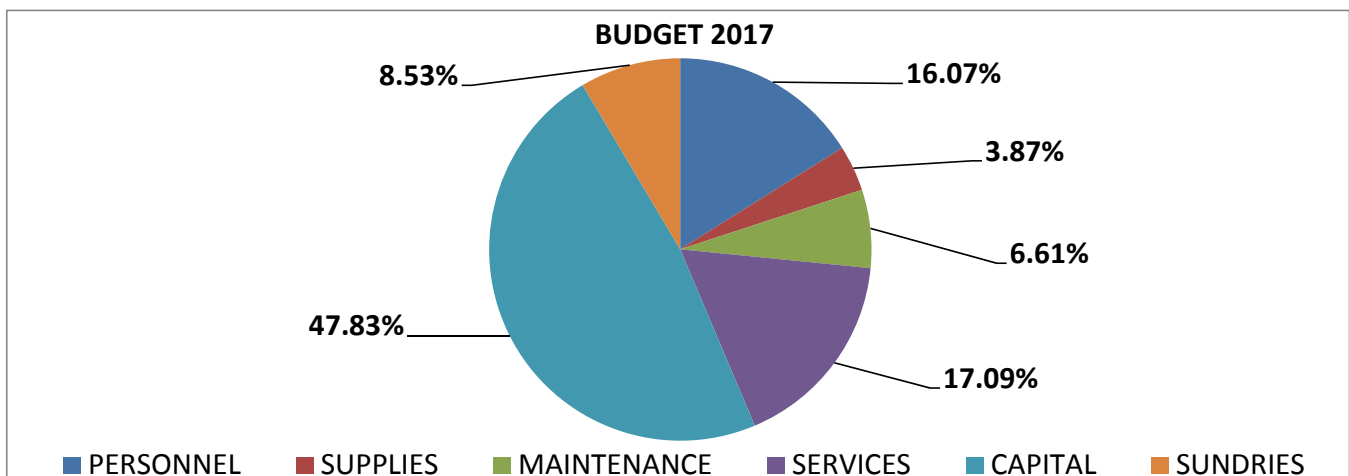
DEPARTMENT	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
165 WASTEWATER CONSTRUCTION	\$ 372,627	\$ 307,889	\$ 307,889	\$ 269,502	\$ 358,488
166 WASTEWATER TREATMENT	1,127,543	1,184,104	1,184,104	1,155,788	1,162,192
100 NON-DEPT DIRECT	1,572,910	1,576,659	1,576,659	1,568,033	1,596,342
110 NON-DEPT MISC	10,577	9,000	9,000	10,003	10,000
<b>TOTAL</b>	<b>\$ 3,083,658</b>	<b>\$ 3,077,652</b>	<b>\$ 3,077,652</b>	<b>\$ 3,003,326</b>	<b>\$ 3,127,022</b>

## WASTEWATER FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2017 VERSUS		
	ORIGINAL 2016	AMENDED 2016	RAE* 2016
165 WASTEWATER CONSTRUCTION	16.43%	16.43%	33.02%
166 WASTEWATER TREATMENT	-1.85%	-1.85%	0.55%
100 NON-DEPT DIRECT	1.25%	1.25%	1.81%
110 NON-DEPT MISC	11.11%	11.11%	-0.03%
<b>TOTAL</b>	<b>1.60%</b>	<b>1.60%</b>	<b>4.12%</b>

## WASTEWATER FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
PERSONNEL	\$ 472,381	\$ 454,230	\$ 454,230	\$ 424,486	\$ 502,548
SUPPLIES	105,958	131,955	131,955	118,696	121,090
MAINTENANCE	175,242	175,600	175,600	203,764	206,580
SERVICES	590,971	576,215	576,215	531,690	534,442
CAPITAL	1,476,988	1,473,990	1,473,990	1,469,113	1,495,511
SUNDRIES	262,118	265,662	265,662	255,577	266,851
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,083,658</b>	<b>\$ 3,077,652</b>	<b>\$ 3,077,652</b>	<b>\$ 3,003,326</b>	<b>\$ 3,127,022</b>





**TRANSFERS-IN**

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
650.00 WORKERS' COMPENSATION FUND	\$ 9,700	\$ 0	\$ 0	\$ 0	\$ 6,000
<b>TOTAL TRANSFERS IN</b>	<b>\$ 9,700</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,000</b>

**TRANSFERS-OUT**

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
601.00 GENERAL FUND	\$ 310,073	\$ 244,426	\$ 244,426	\$ 224,110	\$ 259,149
602.00 ELECTRIC FUND	115,965	117,780	117,780	111,534	116,542
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 426,038</b>	<b>\$ 362,206</b>	<b>\$ 362,206</b>	<b>\$ 335,644</b>	<b>\$ 375,691</b>

\* REVISED ANNUAL ESTIMATE



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**STAFFING (FTEs)**

Crew Leader	1.00
Maintenance Worker I	2.00
<b>Total FTEs</b>	<b>3.00</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;
- > 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 at the Wastewater Treatment Plant.

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 158,933	\$ 157,295	\$ 157,295	\$ 130,892	\$ 157,213
Supplies	14,632	20,850	20,850	13,180	13,308
Maintenance	55,624	59,000	59,000	59,343	65,230
Services	25,500	5,851	5,851	8,566	6,922
Capital	112,142	59,693	59,693	54,816	111,210
Sundries	5,796	5,200	5,200	2,705	4,605
<b>Total Department Expenditures</b>	<b>\$ 372,627</b>	<b>\$ 307,889</b>	<b>\$ 307,889</b>	<b>\$ 269,502</b>	<b>\$ 358,488</b>

**DECISION PACKAGES FUNDED**

813.00 Replace 1 Ton Crew Cab Pickup Truck w/ Tool Box				\$	36,710
813.00 Replace 1/2 Ton Pickup Truck					20,500

**OUTPUTS**

New Lines Laid (in feet)	300	10,000	10,000	300	10,000
Lines Replaced (in feet)	2,400	600	600	2,400	600
# of Service Calls	342	450	450	342	450
# of Sewer Taps Installed	68	57	57	57	57
Smoke Testing	0	50,000'	50,000'	0	0
# of Manholes Rehabilitated	45	50	50	45	50
# of New Manholes Installed	10	15	15	10	15

**OUTCOMES**

New Measure to be tracked in the Future

\* REVISED ANNUAL ESTIMATE

**DEPT 165 - WASTEWATER CONSTRUCTION DEPARTMENT**

**\$358,488**

**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 101,515	\$ 97,225	\$ 97,225	\$ 83,359	\$ 95,356
102.00	OVERTIME PAY	9,200	7,500	7,500	5,500	7,500
103.00	OASDI/MEDICARE	8,641	8,600	8,600	7,126	8,446
103.02	MATCHING RETIREMENT	7,681	6,898	6,898	5,014	9,709
105.00	LONGEVITY PAY	1,350	230	230	172	198
105.03	STANDBY	7,336	7,200	7,200	7,200	7,200
106.00	MEDICAL INSURANCE	27,111	25,904	25,904	20,225	25,528
106.01	LIFE INSURANCE	351	341	341	344	413
106.02	LONG TERM DISABILITY	181	130	130	189	228
107.00	WORKERS' COMPENSATION	1,619	2,241	2,241	1,763	1,614
116.00	SALARIES/WAGES CONTINGENCY	0	1,026	1,026	0	1,021
118.00	ACCRUED COMP TIME	(6,051)	0	0	0	0
202.00	FUEL	9,934	15,000	15,000	7,180	7,768
203.00	TOOLS/SMALL EQUIPMENT	732	2,000	2,000	2,000	1,000
204.00	POSTAGE & FREIGHT	409	100	100	0	50
205.00	OFFICE SUPPLIES	0	0	0	45	0
206.00	EMPLOYEE RELATIONS	145	200	200	200	200
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,245	2,400	2,400	2,400	2,940
210.00	BOTANICAL & AGRICULTURAL	32	50	50	50	50
211.00	CLEANING AND JANITORIAL	212	150	150	486	150
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	100	100	0	100
213.00	COMMUNICATIONS EQUIPMENT	12	50	50	0	50
221.00	SAFETY/FIRST AID SUPPLIES	106	0	0	19	200
250.00	OTHER SUPPLIES	802	800	800	800	800
301.00	UTILITY LINES	45,915	50,000	50,000	50,000	50,000
303.00	VEHICLES/LARGE EQUIPMENT	8,591	8,000	8,000	8,000	13,230
304.00	MACHINERY/EQUIPMENT	1,118	1,000	1,000	1,343	2,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
402.00	AUDITS/CONSULTANTS FEES	\$ 0	\$ 0	\$ 0	\$ 2,100	\$ 0
402.15	STATE FEES	0	0	0	1,000	0
403.00	TELEPHONE	374	375	375	377	376
406.60	DISPOSAL FEES	0	0	0	58	0
408.00	RENTAL & LEASES	476	476	476	0	500
408.10	RENTALS/LEASES-FLEET	22,350	5,000	5,000	5,000	5,000
450.00	OTHER SERVICES	2,299	0	0	31	1,046
710.00	MACHINERY/EQUIPMENT	1,242	0	0	0	0
804.00	UTILITY LINES	86,153	0	0	6,980	30,000
804.10	UTILITY LINE-CONTINGENCY	23,068	20,000	20,000	20,000	20,000
808.10	SVC INSTALL	1,679	1,000	1,000	3,456	4,000
813.00	VEHICLES/LARGE EQUIPMENT	0	38,693	38,693	24,380	57,210
901.00	LIAB/CASUALTY INSURANCE	2,528	2,800	2,800	2,705	2,705
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,609	2,000	2,000	0	1,500
908.10	MILEAGE	350	400	400	0	400
949.00	UNEMPLOYMENT BENEFITS	1,309	0	0	0	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 372,627</b>	<b>\$ 307,889</b>	<b>\$ 307,889</b>	<b>\$ 269,502</b>	<b>\$ 358,488</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

Wastewater Systems Superintendent	1.00
Wastewater Chief Plant Operator	1.00
Wastewater Plant Operator	1.00
Wastewater Plant Operator Trainee	1.00
Wastewater Systems Mechanic	0.50
<b>Total FTEs</b>	<b>4.50</b>

The mission of the Wastewater Treatment Department is to provide the citizens of Brenham with a dependable means of wastewater treatment and discharge. The Wastewater Treatment Department is responsible for the treatment of wastewater received from the wastewater collection system. The treatment plant has the capacity to handle 3.55 million gallons of wastewater per day. The wastewater must be treated to meet strict federal and state regulations. Through a series of activities, the wastewater that enters the plant is cleaned of miscellaneous debris and aerated for additional treatment. The wastewater is held in clarifiers which allow solids to settle out and then clear water is treated and disinfected and released into Hog Branch Creek. The solids are sent to large digesters which are aerated and allowed to thicken before ultimately being sent to the belt press room for the production of Class A bio-solids. These bio-solids are sold as soil enhancer to local farmers and ranchers.

**GOALS AND OBJECTIVES**

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

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

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 313,448	\$ 296,935	\$ 296,935	\$ 293,594	\$ 345,335
Supplies	91,326	111,105	111,105	105,516	107,782
Maintenance	119,618	116,600	116,600	144,421	141,350
Services	565,470	570,364	570,364	523,124	527,520
Capital	18,063	70,000	70,000	70,000	21,072
Sundries	19,619	19,100	19,100	19,133	19,133
<b>Total Department Expenditures</b>	<b>\$ 1,127,543</b>	<b>\$ 1,184,104</b>	<b>\$ 1,184,104</b>	<b>\$ 1,155,788</b>	<b>\$ 1,162,192</b>

**DECISION PACKAGES FUNDED**

710.00 CL2 Analyzers (2)					\$ 10,072
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**OUTPUTS**

Gallons Treated Sewage	688M	740M	740M	751M	740M
Cubic Yards of Sludge Treated	4,208	5,500	5,500	4,716	5,500
Waste Haulers (gallons)	980,884	650,000	650,000	100,928	650,000
Annual Average Flow Effluent (MGD <sup>1</sup> )	1.8M	2.1M	2.1M	2.0M	2.1M
2 Hour peak Flow (GPM <sup>2</sup> )	6,597	5,000	5,000	6,597	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 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 188,571	\$ 182,014	\$ 182,014	\$ 182,853	\$ 214,664
102.00	OVERTIME PAY	7,803	5,500	5,500	8,500	5,500
103.00	OASDI/MEDICARE	15,341	15,768	15,768	15,281	18,277
103.02	MATCHING RETIREMENT	13,970	12,694	12,694	11,082	21,094
105.00	LONGEVITY PAY	2,925	3,045	3,045	3,045	3,053
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
105.03	STANDBY	9,878	9,000	9,000	9,000	9,000
106.00	MEDICAL INSURANCE	63,228	55,576	55,576	52,276	60,216
106.01	LIFE INSURANCE	854	639	639	879	931
106.02	LONG TERM DISABILITY	442	244	244	486	515
107.00	WORKERS' COMPENSATION	3,085	4,502	4,502	4,192	3,784
116.00	SALARIES/WAGES CONTINGENCY	0	1,953	1,953	0	2,301
118.00	ACCRUED COMP TIME	1,351	0	0	0	0
201.00	CHEMICALS	67,796	87,213	87,213	87,211	87,000
202.00	FUEL	7,673	13,000	13,000	6,051	6,695
203.00	TOOLS/SMALL EQUIPMENT	1,820	1,000	1,000	1,000	1,000
204.00	POSTAGE & FREIGHT	254	350	350	350	350
205.00	OFFICE SUPPLIES	0	100	100	100	200
206.00	EMPLOYEE RELATIONS	371	340	340	340	340
207.00	REPRODUCTION & PRINTING	1,735	2,668	2,668	2,668	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	4,813	1,921	1,921	1,921	2,357
210.00	BOTANICAL & AGRICULTURAL	131	130	130	130	130
211.00	CLEANING AND JANITORIAL	1,021	1,000	1,000	1,000	1,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	3,116	200	200	200	200
220.00	LAB SUPPLIES	2,320	2,874	2,874	4,000	4,000
221.00	SAFETY/FIRST AID SUPPLIES	23	0	0	236	200
223.00	SMALL APPLIANCES	0	0	0	0	2,000
250.00	OTHER SUPPLIES	252	309	309	309	310

**DEPT 166 - WASTEWATER TREATMENT DEPARTMENT**

**\$1,162,192**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 7,504	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
304.00	MACHINERY/EQUIPMENT	101	500	500	500	1,050
311.00	UTILITY PLANTS	70,937	56,400	56,400	56,400	81,000
312.00	BUILDINGS/APPLIANCES	146	300	300	300	300
322.00	LIFT STATION MAINTENANCE	40,431	50,400	50,400	76,301	50,000
322.10	PRE-TREATMENT/FLOWMETER	500	1,000	1,000	2,920	1,000
401.00	ELECTRICAL	491,229	495,040	495,040	442,005	457,090
402.00	AUDITS/CONSULTANTS FEES	2,595	3,000	3,000	7,700	5,000
402.15	STATE FEES	18,801	18,801	18,801	19,898	19,898
403.00	TELEPHONE	1,659	1,664	1,664	1,664	1,664
405.00	WATER	827	835	835	835	868
408.10	RENTALS/LEASES-FLEET	4,793	3,500	3,500	3,498	1,000
424.00	SERVICE CONTRACTS	8,050	7,074	7,074	7,074	7,000
425.00	LABORATORY TEST FEES	37,493	40,000	40,000	40,000	35,000
450.00	OTHER SERVICES	23	450	450	450	0
710.00	MACHINERY/EQUIPMENT	0	0	0	0	15,072
713.00	VEHICLES/LARGE EQUIPMENT	0	0	0	0	6,000
714.00	RADIOS/RADAR/VIDEO CAMERAS	2,288	0	0	0	0
802.00	BUILDINGS	15,775	0	0	0	0
805.00	UTILITY PLANTS	0	70,000	70,000	70,000	0
901.00	LIAB/CASUALTY INSURANCE	16,671	17,200	17,200	17,633	17,633
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,626	1,500	1,500	1,500	1,500
908.10	MILEAGE	322	400	400	0	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,127,543</b>	<b>\$ 1,184,104</b>	<b>\$ 1,184,104</b>	<b>\$ 1,155,788</b>	<b>\$ 1,162,192</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 100 - NON-DEPT DIRECT**

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
860.11	DEBT SERVICE-INTEREST	\$ 263,336	\$ 231,732	\$ 231,732	\$ 231,732	\$ 201,033
860.15	PRINCIPAL-DEBT SERVICE	1,083,448	1,112,565	1,112,565	1,112,565	1,162,196
904.00	GROSS REVENUE TAX	226,126	232,362	232,362	223,736	233,113
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 1,572,910</b>	<b>\$ 1,576,659</b>	<b>\$ 1,576,659</b>	<b>\$ 1,568,033</b>	<b>\$ 1,596,342</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 7,034	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
906.00	INVENTORY ADJUSTMENTS	3,543	2,000	2,000	3,003	3,000
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 10,577</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 10,003</b>	<b>\$ 10,000</b>

\* REVISED ANNUAL ESTIMATE

## SANITATION FUND OVERVIEW

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

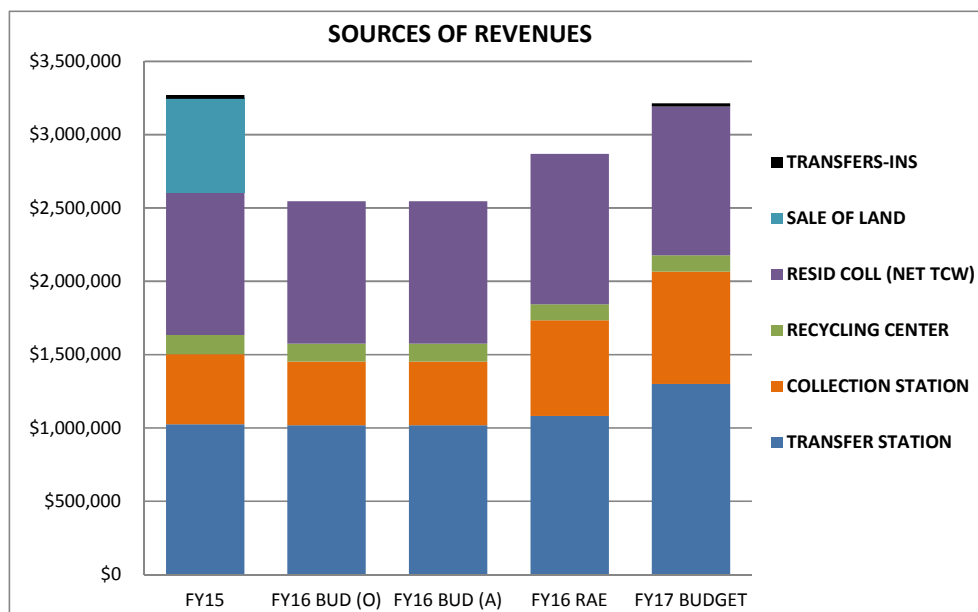
### OPERATING RESOURCES

For FY17 Budget, total projected operating resources are estimated at \$3,212,951. 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 \$1,301,145 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 \$1,014,885 for FY17. There is a pass through charge for collection service of \$963,779 provided by Progressive Waste Management. Revenue from Collection Station fees for non-compactable waste are estimated at \$764,840 and the Recycling Center is expected to generate \$110,781 for FY17. The major underlying assumptions in projecting FY17 Sanitation Fund revenues include:

- > 100% disposal of commercial collection waste at the Transfer Station; and
- > A slight growth in customer base as new subdivisions develop.



## SANITATION FUND OVERVIEW

### USES OF OPERATING RESOURCES

Budgeted resource uses total \$3,023,646. Uses include operating department expenditures, transfers to the General and Electric funds, debt payments and payment of franchise taxes.

#### Department Expenditures

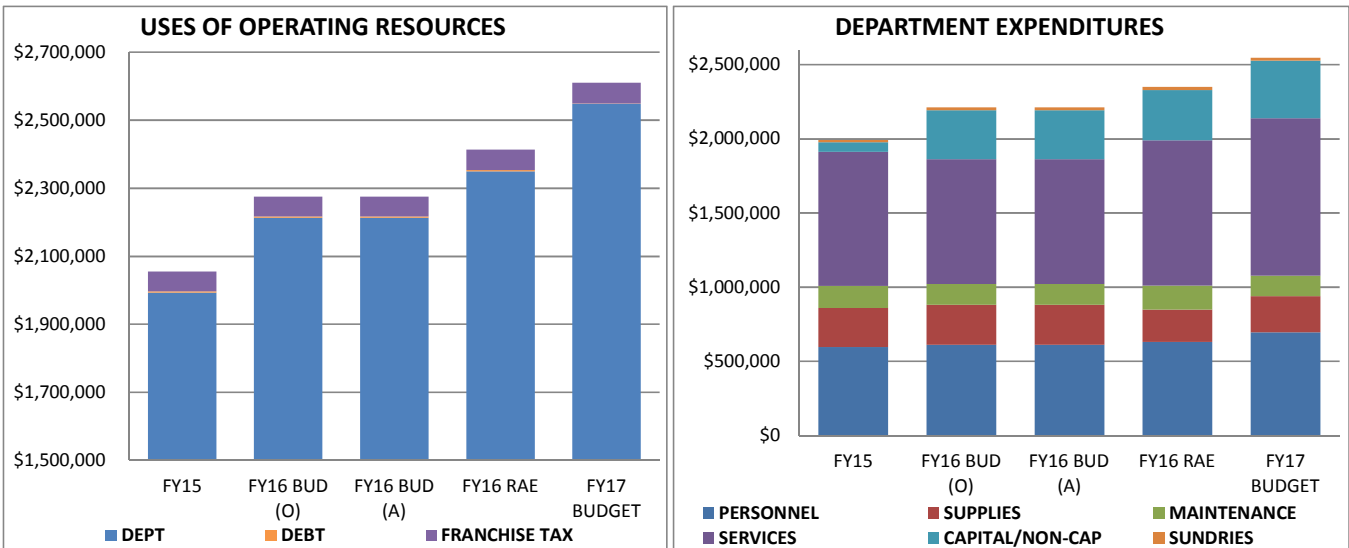
There are four operating departments within the Sanitation Fund - Transfer Station, Collection Station, Recycling Center and Sanitation (Residential) Collection. The combined FY17 budgets for these departments are \$2,547,853. These department budgets account for 84.3% operating resource uses. Personnel costs for salaries and benefits account for 27.3% of department expenditures. A driver position has been added in the Transfer Station. The supplies and maintenance budgets account for 9.5% and 5.4% respectively, of overall department expenditures. The most significant budget category is services, with are made up of 41.7% of the total fund budget. Capital budgets include \$388,00 in funded Decision Packages. In addition, the tub grinder is being replaced and financed with a capital lease and a driver position has been added at the Transfer Station.

#### Debt Service

There is \$1,715 budgeted for principal and interest payments in FY17.

#### Inter-Fund Transfers

The Sanitation Fund is projected to transfer \$332,216 to the General Fund and \$80,652 to the Electric Fund in FY17. These transfers reimburse funds for shared service costs incurred on behalf of sanitation operations.



## SANITATION FUND OVERVIEW

### WORKING CAPITAL

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
BEGINNING BALANCE	\$767,538	\$968,346	\$968,346	\$968,346	\$1,050,121
NET REVENUES	(587,410)	(124,117)	(124,117)	81,775	189,305
CAFR ADJUSTMENTS	788,218	0	0	0	0
SUBTOTAL	200,808	(124,117)	(124,117)	81,775	189,305
ENDING BALANCE	\$968,346	\$844,229	\$844,229	\$1,050,121	\$1,239,426

\* 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	813.00 Replace Haul Truck	\$ 120,000
	813.00 Replace 3/4 Ton Truck	29,000
	815.00 Improve Facility Fencing (1/3)	60,000
	Add Transfer Driver - 1.0 FTE	50,892
043 COLLECTION STATION	815.00 Improve Facility Fencing (1/3)	60,000
	815.00 Drainage Pipe & Improvements - Phase III	16,500
	Replace Tub Grinder (\$650K - Debt Capital Lease) <sup>1</sup>	-
140 RECYCLING	710.00 Dump Trailer - Replace Unit #310	7,000
	715.00 Replace Oil Storage Tanks	10,500
	815.00 Improve Perimeter Fence	25,000
142 RESIDENTIAL COLLECTION	813.00 Improve Facility Fencing (1/3)	60,000
<b>TOTAL DEPARTMENTS</b>		<b>\$ 438,892</b>

<sup>1</sup> 1st payment not until FY18.

### DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
2017	1,698	17	1,715



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**CITY OF BRENHAM  
SANITATION FUND FINANCIALS**

\$	FY15	FY16			FY17	PROJECTED			
	ACTUAL	ORG BUD	AMD BUD	RAE	BUDGET	FY18	FY19	FY20	FY21
<b>FUNDING RESOURCES FROM CURRENT OPERATIONS</b>									
<b>REVENUES</b>									
TRANSFER STATION	1,024,788	1,019,789	1,019,789	1,082,739	1,301,145	1,345,343	1,375,998	1,386,382	1,426,250
COLLECTION STATION	477,928	433,475	433,475	651,366	764,840	671,407	678,040	684,740	691,507
RECYCLING CENTER	131,212	122,057	122,057	109,735	110,781	111,852	115,935	114,028	117,132
RESIDENTIAL COLLECTION (NET TCW/PROGRESSIVE)	969,787	969,906	969,906	1,024,452	1,014,885	1,063,290	1,082,024	1,071,093	1,090,505
GAIN ON SALE OF OLD LANDFILL	639,767	0	0	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>3,243,482</b>	<b>2,545,228</b>	<b>2,545,228</b>	<b>2,868,293</b>	<b>3,191,651</b>	<b>3,191,891</b>	<b>3,251,996</b>	<b>3,256,243</b>	<b>3,325,394</b>
TRANSFERS-IN	27,600	0	0	0	21,300	0	0	0	0
<b>TOTAL FUNDING RESOURCES</b>	<b>3,271,082</b>	<b>2,545,228</b>	<b>2,545,228</b>	<b>2,868,293</b>	<b>3,212,951</b>	<b>3,191,891</b>	<b>3,251,996</b>	<b>3,256,243</b>	<b>3,325,394</b>
<b>USES OF FUNDING RESOURCES BEFORE CAPITAL REQ</b>									
<b>OPERATING EXPENDITURES</b>									
DEPARTMENT EXPENDITURES (DEPTS 100, 110, 042, 043, 140, 142)									
- PERSONNEL & BENEFITS (3% PROJECTED GROWTH)	596,898	610,765	610,765	630,345	695,813	716,687	738,188	760,334	783,144
- SUPPLIES (FUEL, COMPUTERS, ETC)	262,027	269,659	269,659	218,347	242,902	244,117	245,337	246,564	247,797
- MAINTENANCE (VEHICLES, EQUIPMENT, PLANT, ETC)	150,169	140,050	140,050	162,632	137,850	138,539	139,232	139,928	140,628
- SERVICES (UTILITIES, CONSULTANTS, CONTRACTS, ETC)	903,214	843,338	843,338	980,053	1,062,418	1,067,730	1,073,069	1,078,434	1,083,826
- NON CAPITAL (SMALL ITEM - \$1,000 TO \$14,999 - PURCHASES)	90	15,000	19,660	21,990	17,500	0	5,500	12,000	0
- SUNDRY (UNCOLLECTIBLE ACCTS, TRAVEL, CRED CARD FEES, ETC)	16,298	19,850	19,850	21,275	20,870	20,974	21,079	21,185	21,291
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>1,928,695</b>	<b>1,898,662</b>	<b>1,903,322</b>	<b>2,034,642</b>	<b>2,177,353</b>	<b>2,188,048</b>	<b>2,222,405</b>	<b>2,258,444</b>	<b>2,276,685</b>
FRANCHISE FEE (7% ACCRUAL RES COL NET)	58,796	59,150	59,150	59,862	61,210	62,311	63,430	64,568	65,725
TRANSFERS TO GENERAL FUND (FOR SHARED SERVICES)	1,721,994	314,068	314,068	297,109	332,216	335,538	338,894	342,282	345,705
TRANSFERS TO ELECTRIC FUND (FOR SHARED SERVICES)	81,052	79,415	79,415	75,770	80,652	81,055	81,461	81,868	82,277
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,790,537</b>	<b>2,351,295</b>	<b>2,355,955</b>	<b>2,467,383</b>	<b>2,651,431</b>	<b>2,666,952</b>	<b>2,706,189</b>	<b>2,747,162</b>	<b>2,770,392</b>
<b>DEBT SERVICE</b>									
TOTAL DEBT SERVICE	3,550	3,550	3,550	3,550	1,715	99,586	99,586	99,586	99,586
<b>TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL REQ</b>	<b>3,794,087</b>	<b>2,354,845</b>	<b>2,359,505</b>	<b>2,470,933</b>	<b>2,653,146</b>	<b>2,766,538</b>	<b>2,805,775</b>	<b>2,846,748</b>	<b>2,869,978</b>
<b>NET FUNDING RESOURCES (LOSS) BEFORE CAPITAL REQUIREMENTS</b>	<b>(523,004)</b>	<b>190,383</b>	<b>185,723</b>	<b>397,360</b>	<b>559,805</b>	<b>425,354</b>	<b>446,222</b>	<b>409,495</b>	<b>455,416</b>
<b>CAPITAL - REVENUE OR RESERVE FUNDING REQUIREMENTS</b>									
	64,406	314,500	309,840	315,585	370,500	396,000	432,000	0	109,000
<b>RESERVE CONTRIBUTIONS (RESERVE USES)</b>	<b>(587,410)</b>	<b>(124,117)</b>	<b>(124,117)</b>	<b>81,775</b>	<b>189,305</b>	<b>29,354</b>	<b>14,222</b>	<b>409,495</b>	<b>346,416</b>
<b>RESERVE ESTIMATE</b>									
BEGINNING BALANCE (BEG WKING CAPITAL, OCT 1)	767,538	968,346	968,346	968,346	1,050,121	1,239,426	1,268,780	1,283,001	1,692,496
RESERVE CONTRIBUTIONS (RESERVE USES)	(587,410)	(124,117)	(124,117)	81,775	189,305	29,354	14,222	409,495	346,416
CAFR ADJUSTMENTS & LAND SALE FROM LT ASSET TO CASH	788,218	0	0	0	0	0	0	0	0
<b>ENDING BALANCE</b>	<b>968,346</b>	<b>844,229</b>	<b>844,229</b>	<b>1,050,121</b>	<b>1,239,426</b>	<b>1,268,780</b>	<b>1,283,001</b>	<b>1,692,496</b>	<b>2,038,912</b>
<b>60-DAY RESERVE CALC (TOTAL USES OF FUNDING RESOURCES BEFORE CAPITAL/365 X 60)</b>	<b>623,685</b>	<b>387,098</b>	<b>387,864</b>	<b>406,181</b>	<b>436,134</b>	<b>454,773</b>	<b>461,223</b>	<b>467,959</b>	<b>471,777</b>
<b>EXCESS RESERVES</b>	<b>344,661</b>	<b>457,131</b>	<b>456,365</b>	<b>643,940</b>	<b>803,292</b>	<b>814,006</b>	<b>821,778</b>	<b>1,224,537</b>	<b>1,567,134</b>

## SANITATION FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
605.00	GARBAGE REVENUES	\$ 905,255	\$ 905,619	\$ 905,619	\$ 920,496	\$ 935,960
615.00	GARBAGE REV-COMMERCIAL	947,836	955,182	955,182	934,000	902,245
620.00	GARBAGE BAG SALES	27,233	27,000	27,000	28,024	28,724
630.00	TRNSF STATION-COMMERCIAL	584,101	598,445	598,445	571,819	762,289
630.10	COLLECTION STATION FEES	399,387	345,410	345,410	567,999	580,735
630.15	MULCH REVENUE	57,956	67,360	67,360	70,000	70,700
630.20	TRNSF STAT-CITY COLL STATION	173,418	155,020	155,020	224,026	214,380
630.30	TRNSF STAT-CITY RESID FEES	206,913	206,208	206,208	220,833	231,875
630.40	SANITATION BILLING FEE	29,687	30,477	30,477	29,980	28,913
630.50	TRNSF STATION BAGGED GARBAGE	59,777	59,956	59,956	64,726	69,226
630.60	RECYCLING CTR BAGGED GARBAGE	62,699	63,277	63,277	71,348	73,132
632.00	STATE SALES TAX	8,666	4,000	4,000	8,673	8,597
680.00	RECYCLING REVENUE	125,143	122,038	122,038	109,600	110,662
681.00	RECYCLING REVENUE-COLL STAT	20,071	20,637	20,637	12,564	12,690
690.00	MISCELLANEOUS UTIL REVENUE	340	0	0	700	700
691.00	PROPERTY RENTAL	1,897	0	0	2	2
	TOTAL UTILITY REV	3,610,380	3,560,629	3,560,629	3,834,790	4,030,830
710.30	INTEREST-TEXPOOL	463	400	400	2,600	2,600
790.00	MISC OTHER REVENUE	0	0	0	200	0
790.60	GAIN/LOSS ON FIXED ASSETS	645,798	0	0	30,025	122,000
	TOTAL MISC REV	646,261	400	400	32,825	124,600
<b>TOTAL REVENUES</b>		<b>\$ 4,256,641</b>	<b>\$ 3,561,029</b>	<b>\$ 3,561,029</b>	<b>\$ 3,867,615</b>	<b>\$ 4,155,430</b>

\* REVISED ANNUAL ESTIMATE

## SANITATION FUND EXPENDITURES BY DEPARTMENT

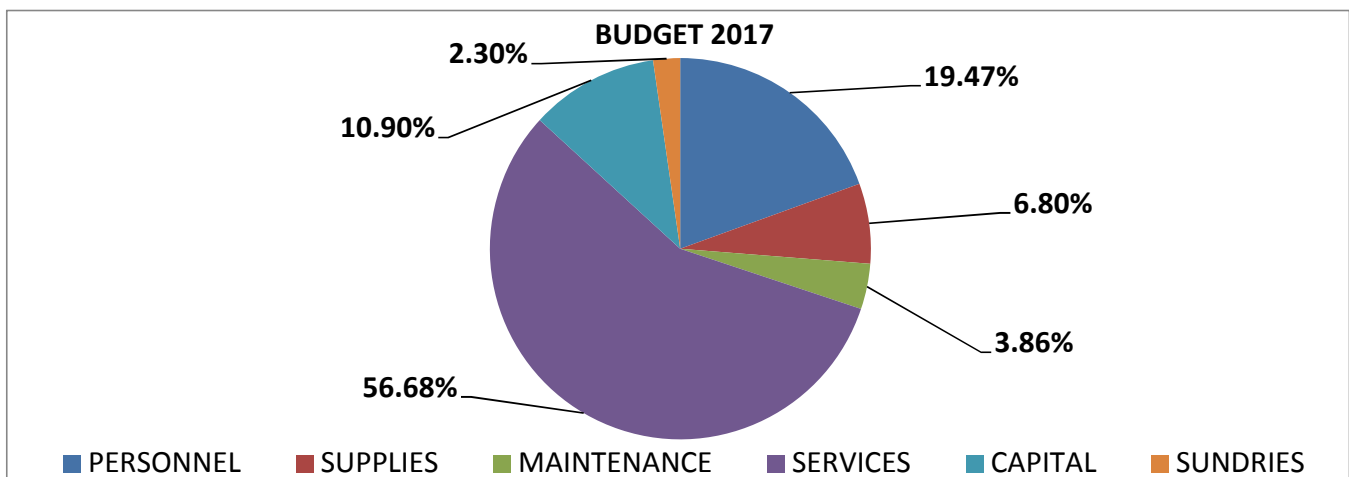
DEPARTMENT	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
042 TRANSFER STATION	\$ 741,434	\$ 843,425	\$ 831,597	\$ 877,788	\$ 1,144,062
043 COLLECTION STATION	470,539	424,484	434,312	518,578	510,366
140 RECYCLING	186,184	200,205	195,205	197,771	230,058
142 RESIDENTIAL COLLECTION	1,592,136	1,753,049	1,760,049	1,741,569	1,618,846
100 NON-DEPT DIRECT	62,345	62,700	62,700	63,412	62,925
110 NON-DEPT MISC	6,065	7,800	7,800	8,300	8,300
<b>TOTAL</b>	<b>\$ 3,058,704</b>	<b>\$ 3,291,663</b>	<b>\$ 3,291,663</b>	<b>\$ 3,407,418</b>	<b>\$ 3,574,557</b>

## SANITATION FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2017 VERSUS		
	ORIGINAL 2016	AMENDED 2016	RAE* 2016
042 TRANSFER STATION	35.64%	37.57%	30.33%
043 COLLECTION STATION	20.23%	17.51%	-1.58%
140 RECYCLING	14.91%	17.85%	16.33%
142 RESIDENTIAL COLLECTION	-7.66%	-8.02%	-7.05%
100 NON-DEPT DIRECT	0.36%	0.36%	-0.77%
110 NON-DEPT MISC	6.41%	6.41%	0.00%
<b>TOTAL</b>	<b>8.59%</b>	<b>8.59%</b>	<b>4.91%</b>

## SANITATION FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
PERSONNEL	\$ 598,029	\$ 610,765	\$ 610,765	\$ 630,345	\$ 695,813
SUPPLIES	262,027	269,659	269,659	218,347	242,902
MAINTENANCE	150,169	140,050	140,050	162,632	137,850
SERVICES	1,916,372	1,859,139	1,859,139	1,979,375	2,026,197
CAPITAL	57,013	333,050	333,050	335,582	389,715
SUNDRIES	75,094	79,000	79,000	81,137	82,080
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,058,704</b>	<b>\$ 3,291,663</b>	<b>\$ 3,291,663</b>	<b>\$ 3,407,418</b>	<b>\$ 3,574,557</b>



**TRANSFERS-IN**

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
650.00 WORKERS' COMPENSATION FUND	\$ 27,600	\$ 0	\$ 0	\$ 0	\$ 21,300
<b>TOTAL TRANSFERS IN</b>	<b>\$ 27,600</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 21,300</b>

**TRANSFERS-OUT**

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	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
601.00 GENERAL FUND	\$ 1,721,994	\$ 314,068	\$ 314,068	\$ 297,109	\$ 332,216
602.00 ELECTRIC FUND	81,052	79,415	79,415	75,770	80,652
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 1,803,046</b>	<b>\$ 393,483</b>	<b>\$ 393,483</b>	<b>\$ 372,879</b>	<b>\$ 412,868</b>

\* REVISED ANNUAL ESTIMATE



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**DEPT 042 - TRANSFER STATION DEPARTMENT**

**\$1,144,062**



**STAFFING (FTEs)**

Sanitation Superintendent	0.25
Transfer Driver	3.00
Equipment Operator/Driver	0.50
Transfer Station Attendant	0.50
<b>Total FTEs</b>	<b>4.25</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, Progressive Waste, Budget Disposal, Texas Disposal Systems and one local rural waste collector. The Transfer Station operates four trucks and six trailers. On average, five 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**

**\$1,144,062**

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 165,039	\$ 196,029	\$ 196,029	\$ 195,720	\$ 250,549
<b>Supplies</b>	95,913	90,334	90,334	69,831	82,541
<b>Maintenance</b>	71,010	70,600	70,600	71,116	68,550
<b>Services</b>	406,001	383,812	383,812	451,318	528,602
<b>Capital</b>	(179)	98,000	86,172	84,734	209,000
<b>Sundries</b>	3,650	4,650	4,650	5,069	4,820
<b>Total Department Expenditures</b>	<b>\$ 741,434</b>	<b>\$ 843,425</b>	<b>\$ 831,597</b>	<b>\$ 877,788</b>	<b>\$ 1,144,062</b>
<b>DECISION PACKAGES FUNDED</b>					
813.00 Haul Truck - Replace Unit #69					\$ 120,000
813.00 3/4 Ton Pickup Truck - Replace Unit #59					29,000
815.00 Facility/Fence Improvements (1/3 total cost) <sup>1</sup>					60,000
<b>OUTPUTS</b>					
Tons Hauled to Landfill	23,125	24,000	24,000	22,400	24,000
Trips to Landfill	1,164	1,200	1,200	1,130	1,200
Average Tons per Load	19.88	20.00	20.00	19.82	20.00
Disposal Cost per Ton	\$32.06	\$35.14	\$34.65	\$39.19	\$47.67
<b>OUTCOMES</b>					
% Change in Transfer Station Revenue	5.02%	4.07%	4.07%	7.67%	25.32%

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> 1/3 OF COST; REMAINING 2/3 SPLIT WITH DEPARTMENTS 043 COLLECTION STATION AND 142 RESIDENTIAL COLLECTION



DEPT 042 - TRANSFER STATION DEPARTMENT

\$1,144,062

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 107,025	\$ 128,197	\$ 128,197	\$ 130,573	\$ 164,139
102.00	OVERTIME PAY	10,158	8,500	8,500	9,500	8,500
103.00	OASDI/MEDICARE	8,982	10,731	10,731	10,836	13,494
103.02	MATCHING RETIREMENT	7,850	8,700	8,700	7,787	15,657
105.00	LONGEVITY PAY	3,185	3,305	3,305	3,305	3,313
106.00	MEDICAL INSURANCE	22,815	27,856	27,856	26,894	36,307
106.01	LIFE INSURANCE	459	450	450	582	716
106.02	LONG TERM DISABILITY	237	172	172	321	394
107.00	WORKERS' COMPENSATION	3,496	6,750	6,750	5,922	6,264
116.00	SALARIES/WAGES CONTINGENCY	0	1,368	1,368	0	1,765
118.00	ACCRUED COMP TIME	832	0	0	0	0
202.00	FUEL	91,058	85,234	85,234	64,811	76,541
203.00	TOOLS/SMALL EQUIPMENT	383	500	500	562	500
205.00	OFFICE SUPPLIES	90	150	150	150	300
206.00	EMPLOYEE RELATIONS	230	400	400	400	300
207.00	REPRODUCTION & PRINTING	762	1,000	1,000	1,152	1,200
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,168	1,600	1,600	1,600	1,600
210.00	BOTANICAL & AGRICULTURAL	75	100	100	100	100
211.00	CLEANING AND JANITORIAL	304	400	400	397	600
212.00	COMPUTER EQUIPMENT & SUPPLIES	870	300	300	0	300
213.00	COMMUNICATIONS EQUIPMENT	145	50	50	59	500
221.00	SAFETY/FIRST AID SUPPLIES	279	200	200	0	0
250.00	OTHER SUPPLIES	549	400	400	600	600
303.00	VEHICLES/LARGE EQUIPMENT	66,645	67,000	67,000	67,000	65,000
304.00	MACHINERY/EQUIPMENT	2,422	300	300	316	200
310.00	LAND/GROUNDS	1,410	2,500	2,500	2,500	2,500
312.00	BUILDINGS/APPLIANCES	130	300	300	1,300	350
350.00	OTHER MAINTENANCE	404	500	500	0	500

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
401.00	ELECTRICAL	\$ 2,756	\$ 2,537	\$ 2,537	\$ 2,686	\$ 2,742
406.60	DISPOSAL FEES	400,943	380,000	380,000	447,114	524,660
408.10	RENTALS/LEASES-FLEET	430	0	0	68	0
424.00	SERVICE CONTRACTS	1,699	1,100	1,100	1,000	1,000
450.00	OTHER SERVICES	172	175	175	450	200
702.00	BUILDINGS	(179)	0	0	900	0
710.00	MACHINERY/EQUIPMENT	0	10,000	10,000	9,970	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	0	0	2,330	2,330	0
813.00	VEHICLES/LARGE EQUIPMENT	0	68,000	68,000	68,534	149,000
815.00	OTHER CAPITAL OUTLAY	0	20,000	5,842	3,000	60,000
901.00	LIAB/CASUALTY INSURANCE	3,637	4,000	4,000	4,369	4,370
908.00	SEMINARS/MEMBERSHIP/TRAVE	13	500	500	550	300
908.10	MILEAGE	0	150	150	150	150
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 741,434</b>	<b>\$ 843,425</b>	<b>\$ 831,597</b>	<b>\$ 877,788</b>	<b>\$ 1,144,062</b>

\* REVISED ANNUAL ESTIMATE



**STAFFING (FTEs)**

Sanitation Superintendent	0.25
Equipment Operator/Driver	1.00
Collection Station Attendant	0.50
Collection Station Assistant	0.50
<b>Total FTEs</b>	<b>2.25</b>

The Citizens Collection Station collects non-compactable waste from residents, businesses and contractors. This waste is assessed a \$90.00 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**

**\$510,366**

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 180,154	\$ 128,834	\$ 128,834	\$ 135,357	\$ 128,638
<b>Supplies</b>	34,239	42,050	42,050	27,034	31,372
<b>Maintenance</b>	44,713	41,550	41,550	63,941	41,000
<b>Services</b>	197,250	172,850	172,850	242,260	230,606
<b>Capital</b>	11,760	36,500	46,328	47,228	76,500
<b>Sundries</b>	2,424	2,700	2,700	2,758	2,250
<b>Total Department Expenditures</b>	<b>\$ 470,539</b>	<b>\$ 424,484</b>	<b>\$ 434,312</b>	<b>\$ 518,578</b>	<b>\$ 510,366</b>
<b>DECISION PACKAGES FUNDED</b>					
815.00 Facility/Fence Improvements (1/3 total cost) <sup>1</sup>				\$	60,000
815.00 Drainage Pipe Improvements (Phase III)					16,500
<b>OUTPUTS</b>					
Bags of Mulch Sold	1,900	1,200	1,200	900	1,200
Tons of Mulch Sold	4,084	7,000	7,000	7,680	7,000
Tons of Metal Recycled	119	125	125	121	125
Total # of Tickets Processed	46,551	46,000	46,000	53,354	46,000
<b>OUTCOMES</b>					
% Change in Collection Station Revenue	9.79%	-4.63%	-4.63%	51.60%	53.23%

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> 1/3 OF COST; REMAINING 2/3 SPLIT WITH DEPARTMENTS 042 TRANSFER STATION AND 142 RESIDENTIAL COLLECTION

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 116,284	\$ 83,193	\$ 83,193	\$ 91,163	\$ 83,798
102.00	OVERTIME PAY	9,899	6,500	6,500	6,500	6,500
103.00	OASDI/MEDICARE	9,463	6,932	6,932	7,370	6,974
103.02	MATCHING RETIREMENT	8,222	5,694	5,694	4,496	8,223
105.00	LONGEVITY PAY	660	790	790	716	705
106.00	MEDICAL INSURANCE	30,487	20,602	20,602	20,461	17,996
106.01	LIFE INSURANCE	469	293	293	429	364
106.02	LONG TERM DISABILITY	241	111	111	236	201
107.00	WORKERS' COMPENSATION	3,668	3,834	3,834	3,986	2,979
116.00	SALARIES/WAGES CONTINGENCY	0	885	885	0	898
118.00	ACCRUED COMP TIME	762	0	0	0	0
202.00	FUEL	29,143	37,500	37,500	21,571	23,322
203.00	TOOLS/SMALL EQUIPMENT	778	500	500	500	2,250
205.00	OFFICE SUPPLIES	15	300	300	286	250
206.00	EMPLOYEE RELATIONS	198	250	250	413	250
207.00	REPRODUCTION & PRINTING	1,818	1,200	1,200	1,280	1,300
208.00	CLOTHING/PERS PROTECTIVE EQUIP	731	800	800	808	800
210.00	BOTANICAL & AGRICULTURAL	75	100	100	100	100
211.00	CLEANING AND JANITORIAL	253	100	100	100	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	395	150	150	738	300
213.00	COMMUNICATIONS EQUIPMENT	90	0	0	88	100
221.00	SAFETY AND FIRST AID	0	150	150	150	100
250.00	OTHER SUPPLIES	742	1,000	1,000	1,000	2,500
303.00	VEHICLES/LARGE EQUIPMENT	40,695	38,000	38,000	60,015	38,000
304.00	MACHINERY/SMALL EQUIPMENT	2,421	500	500	500	500
310.00	LAND/GROUNDS	896	2,500	2,500	2,500	2,500
312.00	BUILDINGS/APPLIANCES	296	50	50	926	0
350.00	OTHER MAINTENANCE	404	500	500	0	0

## LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
401.00	ELECTRICAL	\$ 1,063	\$ 1,100	\$ 1,100	\$ 929	\$ 958
402.00	AUDITS/CONSULTANTS FEES	3,290	0	0	0	0
405.00	WATER	0	0	0	227	238
406.60	DISPOSAL FEES	173,418	155,000	155,000	224,026	214,380
408.10	RENTALS/LEASES-FLEET	12,135	8,000	8,000	8,150	6,000
409.10	PUBLIC ED/INFORMATION	627	650	650	627	650
424.00	SERVICE CONTRACTS	1,391	1,100	1,100	1,096	1,200
430.00	TIRE DISPOSAL	5,111	7,000	7,000	7,025	7,000
450.00	OTHER SERVICES	214	0	0	180	180
702.00	BUILDINGS	0	0	0	900	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	0	0	2,330	2,330	0
815.00	OTHER CAPITAL	11,760	36,500	43,998	43,998	76,500
901.00	LIAB/CASUALTY INSURANCE	1,661	1,700	1,700	1,748	1,750
908.00	SEMINARS/MEMBERSHIP/TRAVE	763	1,000	1,000	1,000	500
950.00	OTHER SUNDRY	0	0	0	10	0
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 470,539</b>	<b>\$ 424,484</b>	<b>\$ 434,312</b>	<b>\$ 518,578</b>	<b>\$ 510,366</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
Part-Time Recycling Worker	0.47
<b>Total FTEs</b>	<b>3.22</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**

**\$230,058**

INPUTS	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>Personnel</b>	\$ 109,388	\$ 133,839	\$ 133,839	\$ 138,819	\$ 151,098
<b>Supplies</b>	12,811	13,525	13,525	10,475	12,500
<b>Maintenance</b>	4,619	7,500	7,500	7,500	8,000
<b>Services</b>	16,723	14,441	14,441	14,563	15,060
<b>Capital</b>	41,882	30,000	25,000	25,560	42,500
<b>Sundries</b>	762	900	900	854	900
<b>Total Department Expenditures</b>	<b>\$ 186,184</b>	<b>\$ 200,205</b>	<b>\$ 195,205</b>	<b>\$ 197,771</b>	<b>\$ 230,058</b>
<b>DECISION PACKAGES FUNDED</b>					
710.00 Dump Trailer - Replace Unit #310				\$	7,000
715.00 Replace Oil Storage Tanks					10,500
815.00 Perimeter Fence Improvements					25,000
<b>OUTPUTS</b>					
Recycled (tons)					
- Cardboard	714	720	720	734	740
- Scrap metal	119	125	125	121	125
- Paper	410	400	400	364	400
- Glass	196	200	200	175	200
- Aluminum	10	10	10	9	10
- Plastic	85	90	90	92	90
- Batteries (tons) Dry & Wet Cell	8	9	9	10	9
- Used Cooking Oil (gallons)	1,661	2,000	2,000	1,760	1,850
<b>OUTCOMES</b>					
% Change in Recycling Revenue	8.26%	6.13%	6.13%	-8.10%	-9.32%

\* REVISED ANNUAL ESTIMATE



DEPT 140 - RECYCLING DEPARTMENT

\$230,058

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 72,984	\$ 89,234	\$ 89,234	\$ 88,460	\$ 98,046
102.00	OVERTIME PAY	2,179	1,825	1,825	3,825	1,825
103.00	OASDI/MEDICARE	5,742	7,072	7,072	6,879	7,750
103.02	MATCHING RETIREMENT	4,999	5,791	5,791	5,117	8,353
105.00	LONGEVITY PAY	1,135	1,265	1,265	1,226	1,195
106.00	MEDICAL INSURANCE	18,464	22,159	22,159	28,246	28,630
106.01	LIFE INSURANCE	304	315	315	381	390
106.02	LONG TERM DISABILITY	156	119	119	210	215
107.00	WORKERS' COMPENSATION	2,675	5,108	5,108	4,475	3,729
116.00	SALARIES/WAGES CONTINGENCY	0	951	951	0	965
118.00	ACCRUED COMP TIME	749	0	0	0	0
202.00	FUEL	6,404	6,000	6,000	4,312	5,000
203.00	TOOLS/SMALL EQUIPMENT	96	100	100	126	100
205.00	OFFICE SUPPLIES	0	550	550	0	100
206.00	EMPLOYEE RELATIONS	950	1,000	1,000	80	500
207.00	REPRODUCTION & PRINTING	67	175	175	175	100
208.00	CLOTHING/PERS PROTECTIVE EQUIP	701	1,200	1,200	1,217	1,200
210.00	BOTANICAL & AGRICULTURAL	95	150	150	150	150
211.00	CLEANING AND JANITORIAL	400	300	300	300	300
221.00	SAFETY/FIRST AID SUPPLIES	4	50	50	50	50
250.00	OTHER SUPPLIES	4,094	4,000	4,000	4,065	5,000
303.00	VEHICLES/LARGE EQUIPMENT	3,973	2,500	2,500	2,500	3,000
304.00	MACHINERY/EQUIPMENT	0	2,000	2,000	2,000	2,000
310.00	LAND/GROUNDS	152	2,500	2,500	2,500	2,500
312.00	BUILDINGS/APPLIANCES	495	500	500	500	500

**DEPT 140 - RECYCLING DEPARTMENT**

**\$230,058**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
401.00	ELECTRICAL	\$ 3,568	\$ 3,306	\$ 3,306	\$ 2,952	\$ 3,196
402.00	AUDITS/CONSULTANTS FEES	0	0	0	315	0
405.00	WATER	207	210	210	211	217
406.00	SEWER	216	225	225	180	227
408.10	RENTALS/LEASES-FLEET	4,015	3,000	3,000	2,600	2,000
409.00	ADVERTISEMENTS/LEGAL NOTICES	567	500	500	614	620
409.10	PUBLIC ED/INFORMATION	0	150	150	0	0
422.20	CONTAINER SERVICE	8,118	7,000	7,000	6,991	8,000
450.00	OTHER SERVICES	31	50	50	700	800
713.00	VEHICLES	0	0	0	102	7,000
715.00	OTHER CAPITAL	268	5,000	5,000	5,458	10,500
813.00	VEHICLES/EQUIPMENT	0	25,000	0	0	0
815.00	OTHER CAPITAL OUTLAY	41,614	0	20,000	20,000	25,000
901.00	LIAB/CASUALTY INSURANCE	762	900	900	854	900
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 186,184</b>	<b>\$ 200,205</b>	<b>\$ 195,205</b>	<b>\$ 197,771</b>	<b>\$ 230,058</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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
Personnel	\$ 143,449	\$ 152,063	\$ 152,063	\$ 160,449	\$ 165,528
Supplies	119,064	123,750	123,750	111,007	116,489
Maintenance	29,827	20,400	20,400	20,075	20,300
Services	1,296,399	1,288,036	1,288,036	1,271,234	1,251,929
Capital	0	165,000	172,000	174,510	60,000
Sundries	3,397	3,800	3,800	4,294	4,600
<b>Total Department Expenditures</b>	<b>\$ 1,592,136</b>	<b>\$ 1,753,049</b>	<b>\$ 1,760,049</b>	<b>\$ 1,741,569</b>	<b>\$ 1,618,846</b>
<b>DECISION PACKAGES FUNDED</b>					
813.00 Facility/Fence Improvements (1/3 total cost) <sup>1</sup>					\$ 60,000
<b>OUTPUTS</b>					
Customers Served	5,329	5,500	5,500	5,425	5,600
Tons Collected	4,615	4,900	4,900	4,871	5,000
<b>OUTCOMES</b>					
% Change in Residential Collection Revenue	1.24%	0.58%	0.58%	1.04%	-0.40%

\* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
101.00	SALARIES & WAGES	\$ 95,753	\$ 100,652	\$ 100,652	\$ 94,748	\$ 97,285
102.00	OVERTIME PAY	6,330	5,500	5,500	8,500	5,500
103.00	OASDI/MEDICARE	7,996	8,752	8,752	7,784	8,466
103.02	MATCHING RETIREMENT	6,737	6,674	6,674	5,576	9,239
105.00	LONGEVITY PAY	2,020	2,135	2,135	1,771	1,775
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	15,384	14,904	14,904	30,139	31,415
106.01	LIFE INSURANCE	410	355	355	481	424
106.02	LONG TERM DISABILITY	212	135	135	265	233
107.00	WORKERS' COMPENSATION	3,819	5,886	5,886	5,185	4,145
116.00	SALARIES/WAGES CONTINGENCY	0	1,070	1,070	0	1,046
118.00	ACCRUED COMP TIME	(1,212)	0	0	0	0
202.00	FUEL	23,735	26,000	26,000	17,672	20,239
203.00	TOOLS/SMALL EQUIPMENT	308	300	300	600	300
204.00	POSTAGE & FREIGHT	12	0	0	0	0
206.00	EMPLOYEE RELATIONS	397	400	400	402	400
207.00	REPRODUCTION & PRINTING	10	0	0	0	0
208.00	CLOTHING/PERS PROTECTIVE EQUIP	3,484	3,200	3,200	3,081	3,200
211.00	CLEANING AND JANITORIAL	896	750	750	1,000	950
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	1,650	1,650	840	0
219.00	GARBAGE BAGS	89,675	91,000	91,000	87,058	91,000
221.00	SAFETY/FIRST AID SUPPLIES	79	100	100	100	100
223.00	SMALL APPLIANCES	0	150	150	0	0
250.00	OTHER SUPPLIES	469	200	200	254	300
303.00	VEHICLES/LARGE EQUIPMENT	29,262	20,000	20,000	19,649	20,000
312.00	BUILDINGS/APPLIANCES	565	400	400	426	300

**DEPT 142 - RESIDENTIAL COLLECTION DEPARTMENT**

**\$1,618,846**

**LINE ITEM DETAIL (CONTINUED)**

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
403.00	TELEPHONE	\$ 617	\$ 660	\$ 660	\$ 649	\$ 650
406.70	TRANSFER STATION FEES	206,913	200,000	200,000	198,367	205,000
406.80	COMMERCIAL COLLECTION	1,013,159	1,015,801	1,015,801	999,322	963,779
408.10	RENTALS/LEASES-FLEET	1,983	1,250	1,250	1,000	500
422.00	CONTRACT LABOR	73,721	70,325	70,325	71,813	82,000
450.00	OTHER SERVICES	8	0	0	83	0
813.00	VEHICLES/LARGE EQUIPMENT	0	165,000	172,000	174,510	0
815.00	OTHER CAPITAL OUTLAY	0	0	0	0	60,000
901.00	LIAB/CASUALTY INSURANCE	3,397	3,800	3,800	4,294	4,300
908.00	SEMINARS/MEMBERSHIP/TRAVE	0	0	0	0	300
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,592,136</b>	<b>\$ 1,753,049</b>	<b>\$ 1,760,049</b>	<b>\$ 1,741,569</b>	<b>\$ 1,618,846</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 100 - NON-DEPT DIRECT**

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
860.11	DEBT SERVICE-INTEREST	\$ 231	\$ 120	\$ 120	\$ 120	\$ 17
860.22	DEBT SERVICE-PRINCIPAL	3,319	3,430	3,430	3,430	1,698
904.00	GROSS REVENUE TAX	58,796	59,150	59,150	59,862	61,210
<b>TOTAL NON-DEPT DIRECT</b>		<b>\$ 62,345</b>	<b>\$ 62,700</b>	<b>\$ 62,700</b>	<b>\$ 63,412</b>	<b>\$ 62,925</b>

\* REVISED ANNUAL ESTIMATE

**DEPT 110 - NON-DEPT MISC**

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
			ORIGINAL 2016	AMENDED 2016		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 1,972	\$ 4,000	\$ 4,000	\$ 3,300	\$ 3,300
906.00	INVENTORY ADJUSTMENTS	16	0	0	0	0
950.00	OTHER SUNDRY	4,077	3,800	3,800	5,000	5,000
<b>TOTAL NON-DEPT MISC</b>		<b>\$ 6,065</b>	<b>\$ 7,800</b>	<b>\$ 7,800</b>	<b>\$ 8,300</b>	<b>\$ 8,300</b>

\* REVISED ANNUAL ESTIMATE





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## **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 FY17.

### **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 \$72,000 of rental income for the upcoming fiscal year. The estimated cost for FY17 is \$79,221 for all costs related to the Central Fleet Fund, including a capital lease payment of \$43,671 for a new trackhoe.

### **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 FY17 will be paid in their entirety through the elected coverage with TML IRP. The estimated cost of the no-retention coverage for FY17 is \$137,690 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 FY17, 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 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
RENTAL INCOME	\$ 140,900	\$ 115,000	\$ 115,000	\$ 71,950	\$ 72,000
TOTAL REVENUES	140,900	115,000	115,000	71,950	72,000
<b>TOTAL OPERATING RESOURCES</b>	140,900	115,000	115,000	71,950	72,000
<b>EXPENDITURES</b>					
OTHER SUPPLIES	38	100	100	100	100
OTHER SERVICES	0	0	0	50	50
MAINTENANCE	31,594	20,200	20,200	30,200	30,200
MACHINERY/EQUIPMENT	7,117	5,000	5,000	16,090	0
VEHICLES	44,046	32,200	32,200	29,980	0
DEBT SERVICE-CAPITAL LEASE <sup>1</sup>	0	0	0	0	43,671
LIAB/CASUALTY INSURANCE	5,329	5,850	5,850	5,071	5,200
DEPRECIATION	21,232	0	0	0	0
INVENTORY ADJUSTMENTS	158	0	0	0	0
<b>TOTAL USES OF OP RESOURCES</b>	109,513	63,350	63,350	81,491	79,221
<b>NET REVENUES</b>	31,387	51,650	51,650	(9,541)	(7,221)
<b>FUND BALANCE</b>	328,787	380,437	380,437	319,246	312,025

\* REVISED ANNUAL ESTIMATE

<sup>1</sup> ESTIMATED PAYMENT ON TRACKHOE CAPITAL LEASE

**FUND 500 - WORKERS' COMPENSATION FUND**

	ACTUAL 2015	BUDGET		RAE* 2016	BUDGET 2017
		ORIGINAL 2016	AMENDED 2016		
<b>REVENUES</b>					
INTEREST INCOME	\$ 138	\$ 100	\$ 100	\$ 200	\$ 100
WORKERS' COMP RECEIPTS	137,589	222,982	222,982	192,740	165,245
TOTAL REVENUES	137,727	223,082	223,082	192,940	165,345
<b>TOTAL OPERATING RESOURCES</b>	137,727	223,082	223,082	192,940	165,345
<b>EXPENDITURES</b>					
OTHER SERVICES	798	1,500	1,500	900	1,500
WORKERS' COMP PREMIUM	100,689	160,000	160,000	154,114	131,690
MEDICAL CLAIMS	510	500	500	500	500
VOLUNTEER BENEFITS	3,008	4,000	4,000	3,015	4,000
TOTAL EXPENDITURES	105,005	166,000	166,000	158,529	137,690
<b>OTHER USES</b>					
TRANSFER-OUT GENERAL FUND	190,500	0	0	0	140,000
TRANSFER-OUT ELECTRIC FUND	18,700	0	0	0	13,800
TRANSFER-OUT GAS FUND	4,600	0	0	0	3,700
TRANSFER-OUT WATER FUND	19,800	0	0	0	15,200
TRANSFER-OUT SEWER FUND	9,700	0	0	0	6,000
TRANSFER-OUT SANITATION FUND	27,600	0	0	0	21,300
TOTAL OTHER USES	270,900	0	0	0	200,000
<b>TOTAL USES OF OP RESOURCES</b>	375,905	166,000	166,000	158,529	337,690
<b>NET REVENUES</b>	(238,178)	57,082	57,082	34,411	(172,345)
<b>FUND BALANCE</b>	163,051	220,133	220,133	197,462	25,117

\* REVISED ANNUAL ESTIMATE

**ORDINANCE NO. O-16-024**

**AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2016 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 \$0.3150 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 2016.

**SECTION II.**

That there be and is hereby levied for the use of the City of Brenham, for the Tax Year 2016, an ad valorem tax of \$0.1920 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 \$0.5070 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 12<sup>th</sup> day of September, 2016.

**PASSED AND ADOPTED** on its second reading this the 15<sup>th</sup> day of September, 2016.



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

**ATTEST:**

*Jeanne Bellinger*  
Jeana Bellinger, TRMC, CMC  
City Secretary

*Cary Bovey*  
Cary Bovey  
City Attorney

**ORDINANCE NO. O-16-023**

**AN ORDINANCE ADOPTING A BUDGET FOR THE CITY OF BRENHAM, TEXAS FOR THE FISCAL YEAR 2016-17; 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, 2016 through September 30, 2017 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, 2016 through September 30, 2017 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 12<sup>th</sup> day of September, 2016.

**PASSED AND ADOPTED** on its second reading this the 15<sup>th</sup> day of September, 2016.



**ATTEST:**

*Jeana Bellinger*  
Jeana Bellinger, TRMC, CMC  
City Secretary

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

*Cary Bovey*  
Cary Bovey  
City Attorney

**ESTIMATE OF TAX RATE AND VALUATION  
FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016**

Estimated Assessed Valuation of Real and Personal Property for 2016 (a)	\$1,198,049,873
General Fund Percentage of Collection	98.0%
Debt Service Fund Percentage of Collection	100.0%
a) New Valuations	\$11,134,735

Proposed Property Taxes on 2016 Values for FY16-17 Budget:

	<u>Tax Rate *</u>	<u>Levy Amount</u>	<u>Estimated Collections</u>
General Fund	0.3150	\$3,773,857	\$3,698,380
Debt Service Fund	<u>0.1920</u>	<u>\$2,300,256</u>	<u>\$2,300,256</u>
<b>Totals</b>	<b><u>0.5070</u></b>	<b><u>\$6,074,113</u></b>	<b><u>\$5,998,636</u></b>

Certified values 7/25/2016 \* 1 Cent = \$118,316 in Estimated Collections

a) New Valuations	\$35,074	\$34,373
	\$21,379	\$21,379
	<u>\$56,453</u>	<u>\$55,752</u>



**GENERAL FUND TRANSFERS-IN FROM UTILITIES  
MONTHLY SHARED COST ALLOCATION  
FY 2017**

	FY17 ALLOCATION %									TOTAL
	ADMIN	COMM SERV	HR	MAIN ST	ENGNR'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>882,114</b>	<b>187,800</b>	<b>215,832</b>	<b>149,239</b>	<b>212,799</b>	<b>736,867</b>	<b>946,660</b>	<b>270,828</b>	<b>701,601</b>	<b>4,303,740</b>
ELECTRIC	477,271	101,610	116,777	30,808	0	316,286	489,085	123,350	143,885	<b>1,799,073</b>
GAS	72,259	15,384	17,680	4,652	0	80,694	63,048	26,172	105,213	<b>385,103</b>
WATER	66,857	14,234	16,358	4,304	53,200	74,662	58,335	24,216	97,348	<b>409,515</b>
SEWER	42,237	8,992	10,334	2,719	34,048	47,168	36,853	15,298	61,499	<b>259,149</b>
SANITATION	62,335	13,271	15,252	4,013	0	69,612	54,390	22,578	90,764	<b>332,216</b>
TOTAL	720,959	153,491	176,401	46,497	87,248	588,423	701,712	211,614	498,710	<b>3,185,055</b>

**ELECTRIC FUND TRANSFERS-IN FROM OTHER UTILITIES  
MONTHLY SHARED COST ALLOCATION  
FY 2017**

	<b>FY17 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>470,105</b>	<b>951,697</b>	<b>1,421,802</b>
GAS	62,726	112,868	<b>175,594</b>
WATER	123,058	92,249	<b>215,307</b>
SEWER	66,609	49,933	<b>116,542</b>
SANITATION	26,255	54,397	<b>80,652</b>
<b>TOTAL</b>	<b>278,647</b>	<b>309,448</b>	<b>588,095</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>
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
2017	694,511,449	377,327,701	340,215,520	1,412,054,670	214,004,797	1,198,049,873	0.50700

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

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

Fiscal Year	PROPERTY TAX RATES (per \$100 of assessed value) (1)							SALES TAX RATES (2)		
	City Direct Rates			Brenham	Blinn	Washington	Total	City of	Washington	Total
	General Fund	Debt Service	Total	Independent School District	College	County	Overlapping Governments	Brenham	County	Overlapping Governments
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
2017	0.31500	0.19200	0.50700	1.13500	0.06010	0.52710	2.22920	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										
	2017 BUDGET	2016 RAE	2015	2014	2013	2012	2011	2010	2009	2008	2007
Taxable assessed valuations	\$ 1,198,049,873	\$ 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	1.65000
O&M tax rate per \$100 valuation	0.31500	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	1.33500	1.35500	1.36100	1.29210	1.30800	1.30800	1.30800	1.30800	1.30800	1.32550	1.33350
Debt limit	15,993,966	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	2,788,608	2,831,053	5,537,827	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	<u>\$ 13,205,358</u>	<u>\$ 13,276,404</u>	<u>\$ 9,468,225</u>	<u>\$ 9,945,883</u>	<u>\$ 10,751,106</u>	<u>\$ 10,413,196</u>	<u>\$ 10,153,720</u>	<u>\$ 10,747,141</u>	<u>\$ 10,151,864</u>	<u>\$ 9,615,015</u>	<u>\$ 8,649,255</u>
Total net debt applicable to the limit as a percentage of debt limit	17.44%	17.58%	36.90%	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>
2006	14,614	\$ 495,283	\$ 33,891	4.4
2007	14,873	533,851	35,894	3.8
2008	15,049	603,766	40,120	3.8
2009	15,270	588,689	38,552	5.3
2010	15,716	619,242	39,402	5.9
2011	16,022	702,501	43,846	6.0
2012	15,927	770,787	48,395	4.8
2013	16,144	759,688	47,057	4.9
2014	16,297	804,501	49,365	4.0
2015	16,372	829,198	50,648	5.0

(1) Population data for 2006 to 2009 and 2011 to 2014 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 2015 is estimated based on an average annual growth rate. All data is updated annually based on the newest information available.

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

(3) Per capita data for 2006 to 2014 are projections for Washington County provided by the Bureau of Economic Analysis. Year 2015 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 2006 to 2015 are for Washington County.

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

2015			2005		
Employer (1)	Employees	Percentage of Total City Employment	Employer	Employees	Percentage of Total City Employment
Brenham State Supported Living Center	1,051	14.92%	Blinn College	900	14.11%
Blue Bell Creameries	874	12.40%	Brenham State Supported Living Center	880	13.80%
Brenham I.S.D.	693	9.84%	Blue Bell Creameries	786	12.32%
Blinn College	475	6.74%	Brenham I.S.D.	719	11.27%
Wal-Mart Supercenter	385	5.46%	Wal-Mart Supercenter	380	5.96%
Tempur Sealy International	341	4.84%	Germania Insurance	324	5.08%
Germania Insurance	336	4.77%	Mount Vernon Mills	305	4.78%
Scott & White Hospital - Brenham	300	4.26%	Trinity Medical Center	285	4.47%
City of Brenham	284	4.03%	City of Brenham	235	3.68%
Washington County	236	3.35%	Sealy Mattress Company	211	3.31%
<b>Total</b>	<b>4,975</b>	<b>70.61%</b>	<b>Total</b>	<b>5,025</b>	<b>78.78%</b>
Employment (2)	7,046		Employment	6,379	

(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, 2016

	FISCAL YEAR		
	2016	2015	(DEC)/INC
<b><u>NUMBER OF CUSTOMERS</u></b>			
Residential	5,716	5,664	52
Commercial	1,026	1,009	17
Large Commercial	295	296	(1)
Industrial	22	22	-
Street Lights	1,279	1,275	4
Security Lights	191	183	8
TOTAL	8,529	8,449	80
<b><u>CONSUMPTION (in KWH)</u></b>			
Residential	74,495,748	77,311,527	(2,815,779)
Commercial	15,988,851	16,148,162	(159,311)
Large Commercial	62,037,997	62,339,574	(301,577)
Industrial	107,445,320	112,386,240	(4,940,920)
Street Lights	1,473,096	1,469,064	4,032
Security Lights	316,320	306,048	10,272
TOTAL	261,757,332	269,960,615	(8,203,283)
<b><u>SALES (in dollars)</u></b>			
Residential	\$ 6,840,388	\$ 7,884,485	\$ (1,044,097)
Commercial	1,500,066	1,676,277	(176,211)
Large Commercial	4,753,980	5,414,602	(660,622)
Industrial	7,198,818	8,687,582	(1,488,764)
Street Lights	84,296	98,223	(13,927)
Security Lights	44,409	43,006	1,403
TOTAL	\$ 20,421,957	\$ 23,804,175	\$ (3,382,218)
<b><u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u></b>			
Residential	13,033	13,650	(617)
Commercial	15,584	16,004	(420)
Large Commercial	210,298	210,607	(309)
Industrial	4,883,878	5,108,465	(224,587)
Street Lights	1,152	1,152	-
Security Lights	1,656	1,672	(16)
TOTAL	\$ 30,690	\$ 31,952	\$ (1,262)
<b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>			
Residential	\$ 100	\$ 116	\$ (16)
Commercial	122	138	(16)
Large Commercial	1,343	1,524	(181)
Industrial	27,268	32,908	(5,640)
Street Lights	5	6	(1)
Security Lights	19	20	(1)
<b>AVERAGE PRICE PER KWH PURCHASED</b>			
	\$ 0.0535	\$ 0.0625	\$ (0.0090)
<b>AVERAGE PRICE PER KWH SOLD</b>			
	\$ 0.0780	\$ 0.0882	\$ (0.0102)
		0	
<b>% LINE LOSS (GAIN)</b>	5.73%	5.29%	0.44%



**THE GAS SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2016

	FISCAL YEAR		
	2016	2015	(DEC)/INC
<b><u>NUMBER OF CUSTOMERS</u></b>			
Residential	3,865	3,852	13
Small Commercial	317	313	4
Large Commercial	124	124	-
Governmental	70	71	(1)
Industrial	1	1	-
TOTAL	4,377	4,361	16
<b><u>CONSUMPTION</u></b>			
Residential	83,976	119,324	(35,348)
Small Commercial	22,912	27,077	(4,165)
Large Commercial	139,009	148,644	(9,635)
Governmental	38,062	46,253	(8,191)
Industrial	61,681	52,852	8,829
TOTAL	345,640	394,150	(48,510)
<b><u>SALES (in dollars)</u></b>			
Residential	\$ 883,250	\$ 1,186,117	\$ (302,867)
Small Commercial	154,151	201,897	(47,746)
Large Commercial	686,663	878,697	(192,034)
Governmental	200,458	284,028	(83,570)
Industrial	261,689	287,067	(25,378)
TOTAL	\$ 2,186,211	\$ 2,837,806	\$ (651,595)
<b><u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u></b>			
Residential	22	31	(9)
Small Commercial	72	87	(15)
Large Commercial	1,121	1,199	(78)
Governmental	544	651	(107)
Industrial	61,681	52,852	8,829
<b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>			
Residential	\$ 19	\$ 26	\$ (7)
Small Commercial	41	54	(13)
Large Commercial	461	591	(130)
Governmental	239	333	(94)
Industrial	21,807	23,922	(2,115)
<b>AVERAGE PRICE PER MCF PURCHASED</b>	\$ 2.41	\$ 3.49	\$ (1.08)
<b>AVERAGE PRICE PER MCF SOLD</b>	\$ 6.33	\$ 7.20	\$ (0.87)
<b>% LINE LOSS (GAIN)</b>	1.14%	3.27%	-2.13%

**THE WATER SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2016

	FISCAL YEAR		
	2016	2015	(DEC)/INC
<b><u>NUMBER OF CUSTOMERS</u></b>			
Residential	5,880	5,820	60
Commercial	1,087	1,073	14
Meter on Fire Hydrant	3	4	(1)
Sprinkler	619	606	13
TOTAL	<u>7,589</u>	<u>7,503</u>	<u>86</u>
<b><u>CONSUMPTION (in gallons)</u></b>			
Residential	349,219,700	342,065,200	7,154,500
Commercial	266,465,800	263,158,100	3,307,700
Meter on Fire Hydrant	98,600	976,700	(878,100)
Sprinkler	122,336,000	109,915,400	12,420,600
TOTAL	<u>738,120,100</u>	<u>716,115,400</u>	<u>22,004,700</u>
<b><u>SALES (in dollars)</u></b>			
Residential	\$ 1,947,254	\$ 1,906,407	\$ 40,847
Commercial	1,154,754	1,139,463	15,291
Meter on Fire Hydrant	1,045	7,542	(6,497)
Sprinkler	671,529	604,551	66,978
TOTAL	<u>\$ 3,774,582</u>	<u>\$ 3,657,963</u>	<u>\$ 116,619</u>
<b><u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u></b>			
Residential (in gallons)	59,391	58,774	617
Commercial	245,139	245,255	(116)
Meter on Fire Hydrant	32,867	244,175	(211,308)
Sprinkler	197,635	181,379	16,256
<b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>			
Residential	\$ 28	\$ 27	\$ 1
Commercial	89	88	1
Meter on Fire Hydrant	29	157	(128)
Sprinkler	90	83	7
<b>AVERAGE PRICE PER 1000 GALLONS PURCHASED</b>	\$ 0.333	\$ 0.320	\$ 0.013
<b>AVERAGE PRICE PER 1000 GALLONS SOLD</b>	\$ 5.114	\$ 5.108	\$ 0.006
<b>% LINE LOSS (GAIN)</b>	8.71% *	1.89% *	6.82%

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

**THE WASTEWATER SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2016

	FISCAL YEAR		
	2016	2015	(DEC)/INC
<b><u>NUMBER OF CUSTOMERS</u></b>			
Residential	5,824	5,753	71
Commercial	951	945	6
Industrial	6	6	-
Oak Hill Acres Flow Meter	1	1	-
TOTAL	6,782	6,705	77
<b><u>SALES (in dollars)</u></b>			
Residential	\$ 1,910,380	\$ 1,846,446	\$ 63,934
Commercial	971,302	966,096	5,206
Industrial	404,984	436,289	(31,305)
Oak Hill Acres Flow Meter	55,713	43,002	12,711
TOTAL	\$ 3,342,379	\$ 3,291,834	\$ 50,545
<b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>			
Residential	\$ 27	\$ 27	\$ -
Commercial	85	85	-
Industrial	5,625	6,060	(435)
Oak Hill Acres Flow Meter	4,643	3,584	1,059

**THE SANITATION SYSTEM - UTILITY BILLING STATISTICS**

September 30, 2016

	FISCAL YEAR		
	2016	2015	(DEC)/INC
<b><u>NUMBER OF CUSTOMERS</u></b>			
Residential	5,448	5,395	53
Residential - Rural	5	6	(1)
Commercial	555	545	10
TOTAL	<u>6,008</u>	<u>5,946</u>	<u>62</u>
<b><u>SALES (in dollars)</u></b>			
Residential	\$ 914,586	\$ 903,345	\$ 11,241
Residential - Rural	1,147	1,334	(187)
Commercial	929,087	947,616	(18,529)
TOTAL	<u>\$ 1,844,820</u>	<u>\$ 1,852,295</u>	<u>\$ (7,475)</u>
<b><u>MONTHLY AVERAGE BILL PER CUSTOMER</u></b>			
Residential	\$ 14	\$ 14	\$ -
Residential - Rural	19	19	-
Commercial	140	145	(5)



## 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. Division directors 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.**

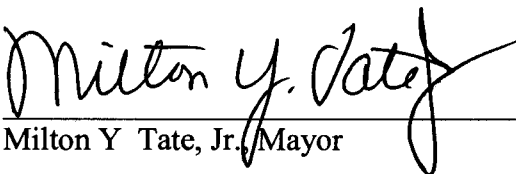
WHEREAS, under and in accordance with the Purchasing Laws of the State of Texas relating to cities and towns, the City of Brenham has the option to elect that Chapter 252 of the Texas Local Government Code supercedes all provisions to the contrary in the City Charter;

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

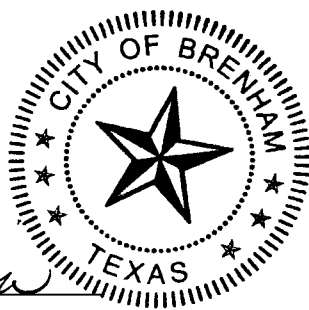
**WHEREAS**, Section 2-3 of the City of Brenham Code of Ordinances further states that the City Manager's duties may include duties prescribed from time to time by the City Council; and

**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:**

*Jean Bellinger*  
Jean 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. 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.
5. 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.

## 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.

## **INVESTMENT POLICY**

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### **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.

### **VIII. SELECTION OF BANKS AND DEALERS**

#### **DEPOSITORY**

As required by the City of Brenham Charter, every five (5) 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.

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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.

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

**COMPETITIVE BIDS**

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

**DELIVERY VS. PAYMENT**

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

**IX. SAFEKEEPING OF SECURITIES AND COLLATERAL**

**SAFEKEEPING AND CUSTODIAN AGREEMENTS**

The City of Brenham shall contract with a depository for the safekeeping of securities 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)



## **INVESTMENT POLICY**

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must be supplied to and retained by the City. Collateral shall be priced weekly at a minimum and to assure that the market value of the pledged securities is adequate.

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

### **COLLATERAL DEFINED**

The Entity shall accept only the following types of collateral:

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

### **SUBJECT TO AUDIT**

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

## **X. PERFORMANCE**

### **PERFORMANCE STANDARDS**

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

### **PERFORMANCE BENCHMARK**

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

## **XI. REPORTING**

### **METHODS**

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

The quarterly investment report shall be in compliance with the Act and include a summary statement of investment activity prepared in compliance with generally accepted accounting 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.

## INVESTMENT POLICY

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### 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
City Council Resolution # R-16-014	April 7, 2016
City Council Resolution # R-16-027	October 13, 2016

**RESOLUTION NO. R-16-027**

**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 policy dated October 13, 2016 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 13, 2016.

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

**APPROVED** on this 13<sup>th</sup> day of October, 2016.



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

**ATTEST:**

Jeanne Bellinger  
Jeanne Bellinger, TRMC  
City Secretary



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## 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-eight cents sales tax for economic development and community recreational development.

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

## C

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

*Capital/Major Project Expenditure/Expense*: Expenditures resulting in the acquisition of or addition to the state's general fixed assets.

*Capital Improvement Program (CIP)*: A multi-year plan of projects that addresses repair and replacement of existing infrastructure, as well as development of new facilities to accommodate future growth.

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

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

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

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

*Certificate of Obligation (CO)*: Long term debt that is authorized by the City Council and does not require prior voter approval.

*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.



## GLOSSARY

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City Manager: An official appointed as the administrative manager of a city.

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

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

## D

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

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

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

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.

## GLOSSARY

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General Long-Term Debt: Long term debt expected to be repaid from governmental funds.

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

General Obligation Bonds (GO or GOB): Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governmental Accounting Standards Board (GASB): The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

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

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

## I

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

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.

## GLOSSARY

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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.

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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