

2017

18



Adopted Budget





**FISCAL YEAR 2017-2018
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 FY2017-18 proposed budget for the City of Brenham will raise more revenue from total property taxes than last year’s budget by an amount of \$485,318, which is an 8.09 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 \$74,185.

At the September 18, 2017 and September 21, 2017 City Council meetings, a record vote was taken of each member of City Council on the proposed FY17-18 budget. The recorded vote on the adoption of the budget is as follows:

CITY COUNCIL MEMBERS	VOTE
Mayor Milton Y. Tate, Jr.	For
Keith Herring, Ward 1	For
Weldon C. Williams, Jr., Ward 2	For
Mayor Pro-Tem Andrew Ebel, Ward 3	For
Danny Goss, Ward 4	Against
Charlie Pyle, Position 5 At Large	For
Susan Cantey, Position 6 At Large	For

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

TAX RATES	FY16-17	FY17-18
Property Tax Rate	0.5070	0.5170
Effective Tax Rate	0.4710	0.4829
Effective M&O Rate	0.3381	0.3411
Rollback Tax Rate	0.5132	0.5248
Debt Tax Rate	0.1920	0.1970
 Amount of Municipal Debt Obligation:	 \$2,300,256	 \$2,499,574



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Brenham

Texas

For the Fiscal Year Beginning

October 1, 2016

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, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications 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, 2017 – September 30, 2018

Mayor

Milton Y. Tate, Jr.

Council Members

Keith Herring Ward 1
Weldon C. Williams, Jr..... Ward 2
Andrew Ebel, Mayor Pro Tem Ward 3
Danny Goss..... Ward 4
Charlie Pyle..... Position 5 At Large
Susan Cantey 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
Debbie Gaffey, CPA Utility Compliance Manager
Kaci Konieczny Budget Manager
Susan Nienstedt Human Resources Director
Jeana Bellinger, TRMC..... City Secretary
Ricky Boeker Fire Chief
Craig Goodman Police Chief
Lori Lakatos, P.E. City Engineer
Wende Ragonis Director of Community Services
Dane Rau Director of Public Works
Erik Smith Director of Development Services

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Mayor
Milton Y. Tate, Jr.

Council Members
Andrew Ebel, Mayor Pro Tem
Susan Cantey
Danny Goss
Keith Herring
Charlie Pyle
Weldon C. Williams, Jr.

October 1, 2017

Honorable Mayor and City Council

RE: Fiscal Year 2017-2018 Adopted Budget

We are pleased to submit the City of Brenham Fiscal Year 2017-2018 (FY18) Adopted Budget. This budget message provides a narrative concerning economic factors and recommended budget priorities as they impact the budget process. The FY18 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.

EXECUTIVE SUMMARY

The FY18 budget of \$64 million is balanced with a half-cent increase in the O&M (operations and maintenance) tax rate, a half-cent increase in the I&S (interest and sinking) tax rate for general government debt projects, and no increase in utility rates. Notable revenue and expenditure items/trends are discussed below.

Revenue Items/Trends

- Sales tax growth of 4% of above estimated FY17 RAE (revised annual estimate) for a total increase of \$374,564 for the General Fund portion;
- Certified taxable values have increased 6% over the prior year generating approximately \$221,771 in O&M revenue and \$137,934 in debt service revenue which is allocated to the FY17 lease for public works equipment;
- The half-cent increase in O&M tax rate (\$.005) will generate approximately \$62,172 in General Fund revenue and is proposed to fund part-time positions to maintain City service levels;
- The half-cent increase in I&S tax rate (\$.005) will generate approximately \$63,441 in debt service revenue and is proposed to fund the City's portion of FEMA drainage projects;
- Decline in municipal court revenues of \$96,000 based on lower FY17 activity;
- Increase of \$28,000 in building and plumbing permits based on higher residential development;
- No increase in utility rates has been included; however, during the workshops we discussed a potential five-year phase-in of an incremental electric rate increase and potential increases in the Transfer Station and Collection Station rates.

EXECUTIVE SUMMARY (continued)

Personnel Items/Trends

Total personnel costs for the City are budgeted at \$16.55 million with the General Fund being \$12 million and utility funds combined at \$4.55 million. Personnel costs are 69% of total General Fund departmental expenditures, 55% of Electric and Gas Funds, and 30% of Water, Wastewater and Sanitation Funds.

- Personnel costs are up over \$568,000 (\$494,800 in General Fund and \$74,000 in utility funds) and a majority of the increase is due to the full year impact of the mid-year 2% COLA, continuation of the 2.5% step increase program, and increased TMRS on higher compensation levels. Additional personnel increases are described below.
- Based on preliminary estimates from TML IEBP, medical insurance premiums are projected to increase on average 13.6% for the Pool, with a 10% projection for our group; we have included a 10% increase for a total budget impact of \$36,093;
- The Worker's Compensation modifier changed from .44 to .50 and six of the classes had rates changes for a total budget impact of \$31,515;
- One frozen position in the Street Department was reinstated with a corresponding reduction of part time hours for an impact of \$30,600;
- No new full-time positions have been added to the base budget and one position is proposed for a RIF (reduction in force).
- Part-time positions were added for a total of \$35,911 (health inspector/code enforcement, downtown event clean-up and library workers) and \$12,140 was added to the Fire Department to create the rank of Fire Lieutenant.

Expenditure Items/Trends

- Every five years, the City performs a comprehensive Compensation Study using an outside consultant, and we have budgeted \$30,000 for the study and \$50,000 for the implementation;
- Based on preliminary information from TML IRP, Liability and Property insurance premiums have increased 9.58% or \$24,681
- The first annual payment to Washington County for the City's share of the new Records Management System/Computer Aided Dispatch (RMS/CAD) system for public safety is budgeted at \$41,685;
- The AMI System which supports automated utility billing is budgeted for an upgrade to the meter data management system, customer portal and offsite server maintenance at \$90,000;
- A customer service payment kiosk for utility customers and municipal court has been included in public utilities for a cost of \$40,000 with the municipal court software component and half of the annual maintenance paid from court technology revenue;
- We have budgeted \$30,000 to update the CCN (certificate of convenience and necessity) for the City's water service territory;
- To facilitate major maintenance at the wastewater plant, \$90,000 has been included for this purpose.

Capital Equipment

General Government capital equipment is budgeted in the Equipment Fund while utility capital is budgeted in the respective utility funds. The FY18 Capital Budget, which is shown in Appendix A, summarizes the total capital and non-capital expenditures for all departments in the FY18 Budget. Over \$3.36 million is being allocated from the General Fund, Utility Funds, BCDC, HOT Funds, Equipment Fund, Central Fleet Fund and Court Technology/Security Fund.

EXECUTIVE SUMMARY (continued)

Debt Projects

At our Council pre-budget retreat in May, we discussed proposed debt projects for general government which would have an impact on the I&S tax rate of approximately half-a-cent (\$.005) increase:

- Salem Road re-construction \$600,000 (combined with 2012 residual bond proceeds of \$360,000 and \$240,000 from retail developer as part of public infrastructure)
- Dehumidifier/Pool Pak \$750,000
- Residential/commercial drainage projects \$516,000
- FEMA drainage projects \$654,299 (City's 25% match)

Proposed debt projects for the utility funds are noted below which are repaid through utility rates and do not have an impact on the property tax rate:

- FEMA Hog Branch Channel erosion project \$546,000 (City's 25% match)
- Water Treatment Plant raw water tank and clarifier rehab \$677,000
- Water sludge truck lease \$170,980

The debt projects recap table that was discussed during the Council budget retreat is included in the Debt Projects section of the budget message on page 17.

PERSONNEL BUDGET PRIORITIES

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

With personnel being the largest expenditure for the City's general government operations, careful review of positions is critical for a balanced approach to budgeting. The following detailed information is provided for the FY18 budget.

Reduction in Force (RIF) Action

- The Parks Department has one person who is dedicated to cleaning public restrooms. This function can be outsourced to the Brenham State Supported Living Center's Workforce Program which we currently use for our litter control in all parks. We would eliminate the position for a salary savings of \$41,000 offset by the cost of outsourcing of \$26,500, for a net savings of \$14,500. However, this savings will be used to offset additional contract mowing expense at Jackson Street Park of \$25,000 for a net budget impact of \$10,500 increase in the Parks Department budget.

FY16 Frozen Street Maintenance Worker Position reinstated in FY18 budget

- In FY17 we added 1,000 part-time hours to the Street Department to evaluate whether a part time position would be workable, however for FY18, the full time position has been reinstated, and the part time hours have been eliminated for a budget impact of \$30,600.

PERSONNEL BUDGET PRIORITIES (continued)

2. Evaluate new personnel requests for the FY18 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 FY18 budget, we met with division directors to fully evaluate each position for possible funding. In all cases, we did not add any additional full time (FT) or part time (PT) FTEs to the base budget. With the FY18 General Fund budget (revenues versus expenditures) being balanced to zero, any additional staff would need to be funded with new sustainable revenue.

However, at the conclusion of the Council Budget Workshops, City Council decided to increase the O&M tax rate by a half-cent (\$0.005) to fund several part-time positions.

- Assistant Building Inspector, and PT Health Inspector/Code Enforcement – added a PT Health Inspector/Code Enforcement position with an impact of \$15,000. A full-time Assistant Building Inspector was requested due to increased residential building activity, but was not funded. Utilizing existing department personnel and with a shift in responsibilities, the Building Inspector duties can be managed with current staffing.
- FT Animal Adoption Coordinator, and PT Animal Shelter Assistant – due to turnover in the civilian ranks in the Police Department, a full-time position was transferred from Police to Animal Control for the Animal Adoption Coordinator with no budget impact for FY18. The PT Animal Shelter Assistant was not funded.
- PT Police Officers – these PT positions will provide patrol officer resources to back-fill for departmental vacancies and employee absences such as vacation, sick time, and holidays. The hourly rate is much lower than the overtime rate, so it will be advantageous for the department. There is no budget impact for these PT police officers as the salary dollars have been included in the budgeted amounts for the Police Department.
- Lieutenant Rank in Fire Department – this new designation creates a mid-level management structure in the Fire Department to maintain safe and effective operations. With the upcoming Compensation Study, we will ask the consultant to perform a comprehensive review of the Fire Department titles and pay scale with implementation commensurate with the full city-wide implementation expected April 2018. We added \$12,140 to the FY18 Budget for a temporary promotional stipend for three lieutenants, beginning October 2017 through March 2018.
- IT Network Specialist – this position was deferred pending a review of department resources and alignment of priorities for City IT operations but would impact the budget \$66,699 if funded.
- PT Requests for Downtown Event Cleanup and Student Worker at Library – these PT positions were requested due to expanding demands for events and programming in the Downtown district and the renovated/expanded public library. We added these PT positions in the FY18 Budget for an impact of \$7,651 and \$13,260 respectively.

PERSONNEL BUDGET PRIORITIES (continued)

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

Under the City's compensation plan, employees are considered for salary step increases on their anniversary date either annually or bi-annually (every other year). If eligible, General Government employees receive a 2.5% increase and Public Safety employees receive 3%. The FY18 budget maintains the compensation plan and includes step increases in the General Fund totaling \$82,030 and in Utility Funds totaling \$28,192, for a total of \$110,222. However, not all employees will receive a step increase in FY18. Those in public safety supervisory ranks and in the General Government pay plan on the higher steps (8-14) are only eligible every other year. We have 52 of the roughly 207 full-time employees (25%) who are not eligible for a step increase in the FY18 budget.

4. Allocate resources to fund substantial increase in group medical plan premiums paid by the City and employee while maintaining 70% subsidy of dependent premiums

The City changed from a partially self-funded group medical plan to a fully-funded plan in January 2013, and is completing the fifth calendar year of participation. Over the past two calendar years, we made several plan changes which helped to reduce monthly premium expense for our employees and reduce the overall group health insurance costs for the City. Plan changes by year are noted below for your information and reference.

Plan changes for calendar year 2016

Individual Deductible

- increased from \$600 to \$1,200

Family deductible

- increased from \$1,200 to \$2,400;

Plan changes for calendar year 2017

Stabilization of Prescription Costs

- Prescription copays increased by \$5.00 (TML IEBP plan change for all members in the Pool)

Office Visit Copays

- increased from \$25 to \$35 for each visit

Out of Pocket Costs

- increased from \$2,500 to \$3,500 for an individual and from \$5,000 to \$7,000 for employee and dependents

For FY18, the City's contribution for group medical insurance is over \$2.4 million up from \$2.27 million in FY17. Based on preliminary estimates from TML IEBP, medical insurance premiums are projected to increase on average 13.6% for the Pool, with a 10% projection for our group. We have included a 10% increase for the City's portion with a total budget impact of \$136,093, only 9 months (January – September) of the 10% increase. Our employees will also incur a 10% increase in monthly premium expense.

Our meetings with TML IEPB to discuss the insurance renewal rates do not occur until late July or early August. Even with substantial plan changes in calendar years 2016 and 2017, we will try and propose additional plan changes if the rerate increase for our group is higher than the 10% projected in the FY18 budget.

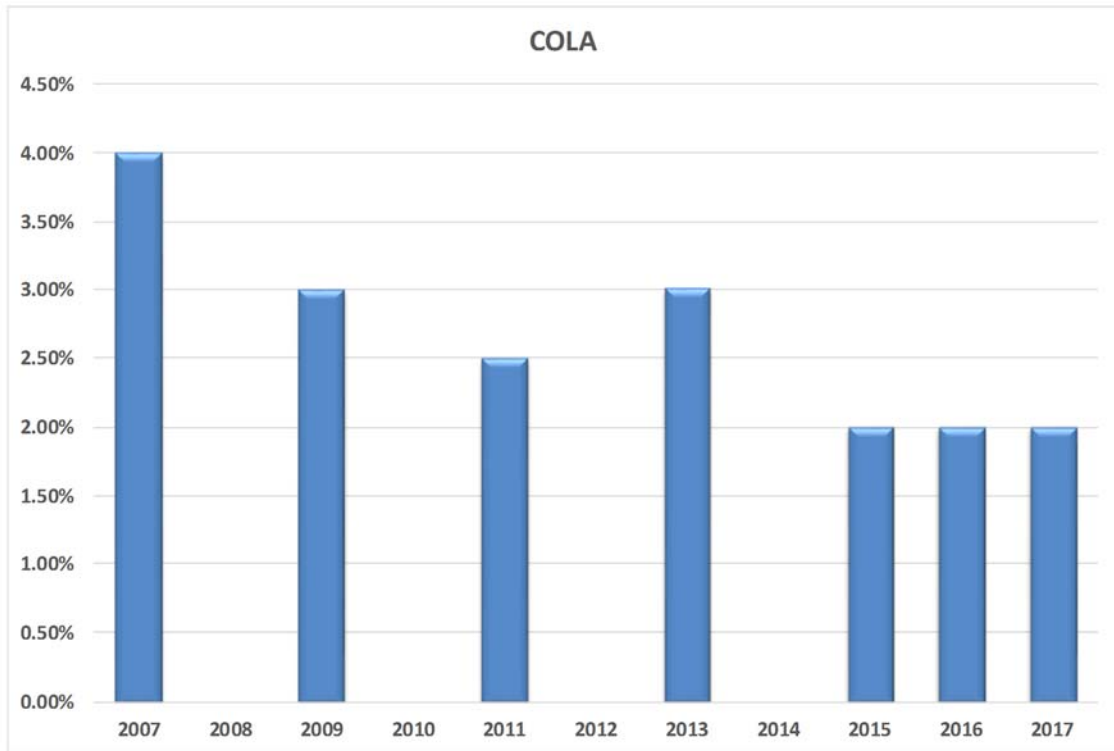
PERSONNEL BUDGET PRIORITIES (continued)

5. 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 included in the FY18 budget for five (5) retirees, none with spousal coverage.

6. Cost of Living Adjustment (COLA) for all City employees – Not Funded

We did not include a COLA for City employees in the FY18 budget. With the full year impact of the mid-year FY17 COLA, the continuation of our step increase program, and the substantial increase in our medical insurance premiums, we did not include any additional recurring costs in the personnel budget. The graph below shows the history of COLAs and compensation study implementations for the City of Brenham in the previous 11 years.



Comp Study (2008 & 2014)

GENERAL FUND PRIMARY REVENUE SOURCES

We are projecting FY18 General Fund revenues to be higher than FY17 by \$588,000 or 4.52%, with additional property taxes and city sales tax contributing to a majority of the increase. The primary revenue drivers in the General Fund in the FY18 Budget include:

- Growth in sales tax – In FY17, sales tax was budgeted at 1% growth over the prior fiscal year budget due to an economic downturn in our local economy. Through mid-year, sales tax collections have been running ahead of budget by 4%, and assuming that trend continues, we are projecting a 4% increase over the estimated FY17 RAE (revised annual estimate).
- Strong growth in property valuations – Based on final numbers from the appraisal district a 6% growth is projected in property valuations. Certified taxable property valuations have increased to \$1,268,819,218 which is \$71,840,428 above last year's (adjusted) taxable values of \$1,196,978,790.
- Utility franchise tax – the calculation for utility franchise taxes paid to the General Fund from the Electric Fund is based on a percentage of utility system distribution revenues. This methodology helps to level-out the franchise tax paid to the General Fund regardless of market spikes or declines in source costs but fluctuates 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 FY18, the overall utility franchise tax revenue paid to the General Fund is projected at \$2,453,664 which is less than 1% below the FY17 budget of \$2,471,889.
- Transfer-In Utility Funds – For FY18, \$3,222,440 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 certain General Fund departments, economic development initiatives, return on the City's investment in utility operations and PILOT (payment in lieu of taxes). The inter-fund transfers have increased by less than 2% over FY17 levels.

Revenue Enhancements – Impose Local Sales Tax on Residential Use of Gas and Electricity

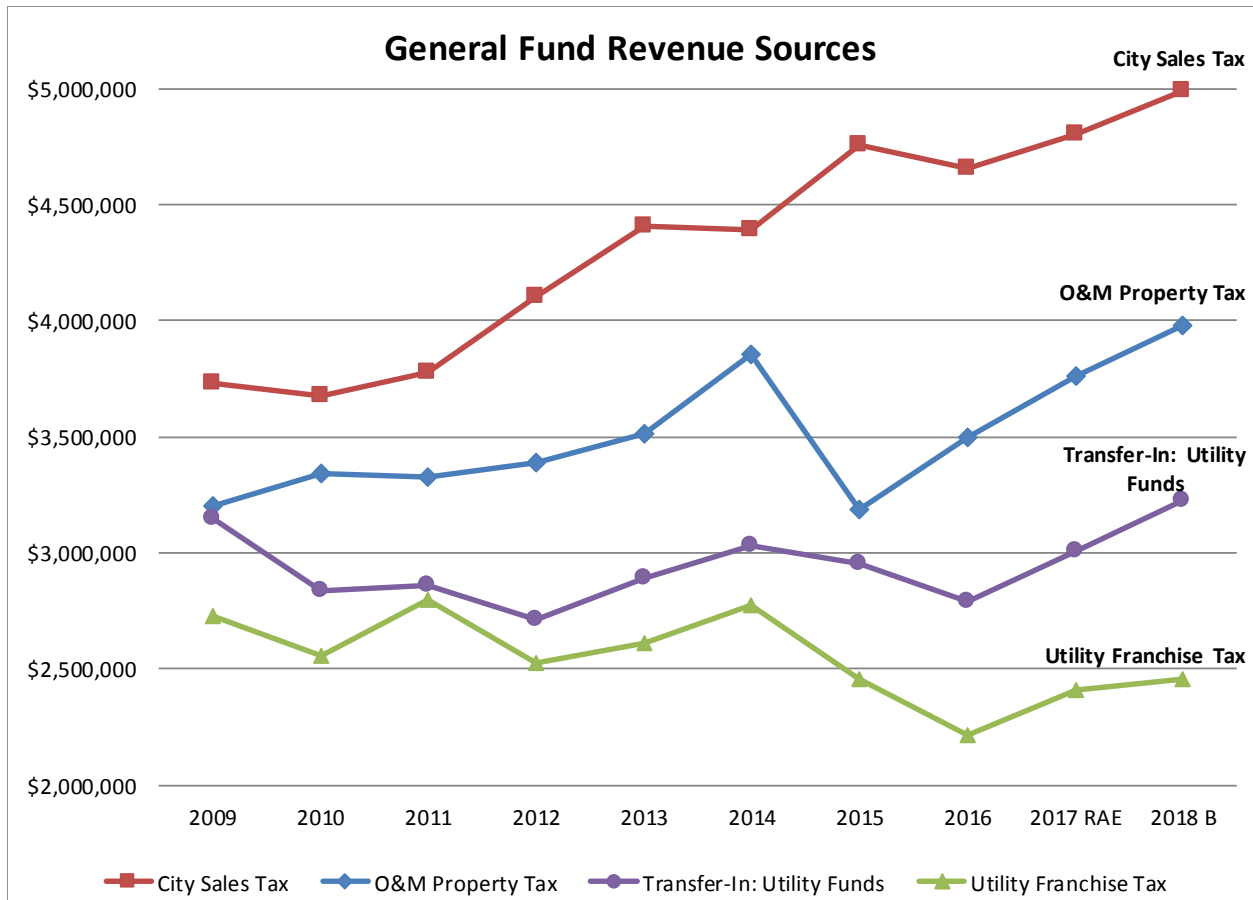
As noted on the State Comptroller's website, residential use of natural gas and electricity is exempt from most local sales and use taxes. However, certain municipalities that adopted local sales tax before October 1, 1979 can opt to impose local tax on these purchases (consumption). The City of Brenham is listed under the [cities eligible to reimpose local sales and use tax on residential use of gas and electricity](#).

With Council approval, the City can reimpose a 1% sales tax on residential gas and electric customers with the benefit of additional sales tax being a *sustainable source* of revenue for the General Fund. The potential revenue is around \$85,000 per year. Sales tax on Bluebonnet residential electric customers will increase this amount slightly.

There are 72 Municipality Owned Electric Utilities (MOU) in Texas, and 55 or 76% impose this sales tax. Across the state, for the 919 cities that can impose local sales tax, over 775 or 84% tax residential use of gas and electricity.

GENERAL FUND PRIMARY REVENUE SOURCES (continued)

The following chart shows the four major revenue sources for the General Fund for the past 10 years including the FY18 budget.



GENERAL FUND BUDGET PRIORITIES

1. As directed by Council, the General Fund budget includes a half-cent increase in the O&M tax rate and a half-cent increase in the I&S tax rate for FY2017-18

As noted in the Executive Summary, the FY18 budget is balanced with a half-cent increase (\$0.005) in the O&M (operations and maintenance) tax rate to fund higher personnel expenditures created by the addition of new part-time positions; and a half-cent increase (\$0.005) in the I&S (interest and sinking) tax rate for general government debt projects. Based on certified numbers from the appraisal district a 6% growth is projected in property valuations generating approximately \$221,771 in O&M revenue and \$137,934 in debt service revenue which is allocated to the FY17 lease for public works equipment. The tax rate components are shown in the table on the next page.

GENERAL FUND BUDGET PRIORITIES (continued)

Proposed Property Tax Rate			
	<u>O&M</u>	<u>I&S</u>	<u>Total</u>
Current FY16-17	\$0.3150	\$0.1920	\$0.5070
Proposed Tax Rate FY17-18	\$0.3200	\$0.1970	\$0.5170
Proposed Increase	\$0.0050	\$0.0050	\$0.0100
Comparison to Effective and Rollback Rate			
Proposed Tax Rate FY17-18	\$0.3200	\$0.1970	\$0.5170
Effective Rate			\$0.4829
Rollback Rate before Sales Tax Adjustment			\$0.5654
Sales Tax Adjustment Rate			(\$0.0406)
Adjusted Rollback Rate			\$0.5248

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

The Equipment Fund FY18 budget provides \$684,330 in vehicle/equipment replacements requested by our General Fund operating departments. Resources for a portion of these expenditures (\$446,330) are being allocated from the FY17 ABNR (Above Budget Net Revenues) which is mainly due to higher property tax collections, increased sales tax revenue, and personnel savings.

City Council also approved the one-time use of General Fund reserves for capital items which were unfunded. These items are marked with an asterisk and total \$238,000. Although the items were approved for funding, the actual purchases of these items are on hold until the full impact of the City's FEMA match for storm related damages can be identified.

Capital items recommended for funding in the Equipment Fund are listed on the following page.

GENERAL FUND BUDGET PRIORITIES (continued)

2018 FUNDED CAPITAL			
151	POLICE	3 POLICE UNITS & 1 ADMIN VEHICLE	\$ 175,000
131	MAINTENANCE	CITY HALL EXTERIOR REFURBISHMENT	85,000
131	MAINTENANCE	CITY HALL SIGNAGE	45,000 *
131	MAINTENANCE	REPLACE 1/2 TON PICKUP TRUCK (UNIT #321)	30,000 *
131	MAINTENANCE	HEAVY DUTY 4-POST CAR LIFT	18,520
131	MAINTENANCE	REPLACE VAV CONTROLLERS W/TEMPERATURE SENSORS	15,600
049	COMMUNITY PROGRAMS	CITY WEBSITE RE-DESIGN	53,710
152	FIRE	REPAIRS TO BRENHAM FIRE MUSEUM	35,000
141	STREETS	EQUIPMENT STORAGE ADDITION	35,000 *
141	STREETS	REPLACE FENCE	18,000 *
154	ANIMAL CNTRL/SHELTER	REPLACE 1/2 TON PICKUP TRUCK	32,000 *
172	IT	CITY HALL CORE NETWORK SWITCH REPLACEMENT	30,500
144	PARKS	REPLACE UTILITY DUMP VEHICLE (UNIT #173)	28,000 *
144	PARKS	REPLACE 1/2 TON EXTENDED CAB PICKUP TRUCK	25,000 *
144	PARKS	REPLACE 4-WHEEL DRIVE TRACTOR (UNIT #161)	25,000 *
121	ADMINISTRATION	COUNCIL CHAMBERS TECHNOLOGY UPGRADE (PHASE 1 OF 2)	20,000
149	AQUATICS	REPLACE HVAC UNIT (PHASE 1 OF 4)	13,000
TOTAL FUNDED CAPITAL			<u>\$ 684,330</u>

3. 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 Budget Message. Notable items under the RAE (Revised Annual Estimate) 2017 column are discussed below:

- In October 2016, Council issued \$1.26 million of COs to restore \$900,000 in funding for the street reconstruction program. We are noting an amount of \$360,247 as additional reserves as this is the residual amount after bond issuance costs.
- During FY17, we used \$119,690 of the 5 days of Renovation & Replacements reserve (set at \$184,277) for the following projects: Railroad Quiet Zone \$13,500; Niebuhr Street land purchase and fence relocation \$20,000; O'Malley Strand drainage studies \$36,190; and \$50,000 for Westwood Lane improvements.

GENERAL FUND BUDGET PRIORITIES (continued)

The FY18 budget has a projected General Fund reserve amount of \$4218,428 or 110.78 days which is identified as follows:

- 90 day reserve amount \$3,427,264;
- 5 days of Renovation & Replacements \$190,404;
- Undesignated reserves \$600,760 or 15.78 days

The undesignated reserve portion can be used for one-time capital purchases, economic incentives or in support of other Council initiatives.

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 16 years ago. Admissions cover roughly one-third of the operating cost. Up until five years ago, the City's General Fund and the BCDC had shared equally in the \$400,000 annual subsidy. The BCDC Board sees their role in parks and recreation as the agency to fund capital expenditures and major maintenance, not operating costs, and so the Board 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. 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 FY18

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 \$526,000 in FY18 for projects as detailed on the following page.

BCDC BUDGET ITEMS (continued)

BCDC APPROVED FUNDING FOR GENERAL FUND DEPARTMENTS

Parks	Henderson Park Improvements	\$ 294,900
Parks	All Sports Building Parking Lot	45,000
Parks	Trash Receptacles (Phases 4 & 5 of 5)	32,000
Parks	Basketball Court Improvements (Final Phase)	19,100
Aquatics	Replaster Leisure Pool	80,000
Aquatics	Replaster Therapy Pool	20,000
Aquatics	Concrete Back Parking Lot	17,000
Aquatics	Scoreboard (partially funded by BISD (\$10,000) & Scott & White (\$1,000))	4,000
Comm. Programs	Christmas Stroll	10,000
Comm. Programs	Movies in the Park (1/2 total cost)	<u>4,000</u>
Total BCDC		<u>\$ 526,000</u>

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 FY18 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, and Jones & Carter has been engaged by BCDC to develop a master plan for the new park.

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.

For the FY18 budget, the BCDC Board allocated \$15,000 for economic innovative incentive grants in the downtown district and approved \$150,000 for design and construction of pedestrian linear park amenities at Park, 1st and Church Streets, and \$25,000 for design of pedestrian retail amenities at Commerce Street.

In FY16, the City's economic development contract was updated to create the Greater Brenham Alliance (Alliance). The EDF continues to support industrial recruitment and retention, while the City takes the lead in pursuing retail and downtown economic development. The Assistant City Manager for General Government has taken the lead on retail efforts for the City and we have included \$15,000 in the city manager's budget for retail recruitment and development. No BCDC funds have been allocated for this purpose.

COMMUNITY SERVICES FUNDING

The FY18 Community Services funding allocations have been recommended by the Community Services Council Sub-Committee. While the organizational funding is equal to FY17 levels at \$146,200, funding under contractual agreements decreased by \$5,252.

COMMUNITY SERVICES BUDGET APPROVED FUNDING REQUESTS FOR FY2017-18

	<u>FY2016-17</u>	<u>FY2017-18</u>
Boys & Girls Club of Washington County	\$ 36,750	\$ 36,750
Faith Mission - Program	22,400	22,400
Faith Mission - Sanitation	10,000	10,000
Adult & Teen Challenge - Sanitation	5,000	5,000
Adult & Teen Challenge - Program	-	-
Hospice Brazos Valley	10,300	10,300
Jobs Partnership of Washington County	750	-
Mission Brenham	1,000	-
Washington County Health Living Association	60,000	60,000
Contingency	-	1,750
Total Funding Requests	<u>\$ 146,200</u>	<u>\$ 146,200</u>

Funding Provided Under Contractual Agreement

Boys & Girls Club of Washington County - Utilities	\$ 27,000	\$ 23,948
Boys & Girls Club of Washington County - Insurance	1,800	2,100
Boys & Girls Club of Washington County - Contract Mowing	2,000	1,800
Heritage Museum - Utilities	9,000	7,300
Heritage Museum - Insurance	1,800	1,200
Total Contractual Agreements	<u>\$ 41,600</u>	<u>\$ 36,348</u>
GRAND TOTAL	<u><u>\$ 187,800</u></u>	<u><u>\$ 182,548</u></u>

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 FY18 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.

HOTEL OCCUPANCY TAX FUNDING (continued)

Through six months of FY17, actual HOT collections are stable, and we are ahead of budget by \$1,970 and ahead of FY16 actuals by \$3,786. In projecting FY18 HOT revenues, two positive economic trends are included in our forecast: the new Holiday Inn hotel property, and the expansion of the Round Top Antique Festival from 2 to 3 weeks beginning in September 2017. City HOT revenues are projected to increase from \$575,000 to \$645,000 for the FY18 budget.

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 \$255,000 from the projected FY18 revenues of \$645,000. For FY18, the City departmental budget requests are listed below and were reviewed by the Tourism & Promotions Council Sub-committee.

**CITY HOTEL OCCUPANCY TAX
APPROVED CITY FUNDING REQUESTS FOR FY2017-18**

		<u>FY2016-17</u>	<u>FY2017-18</u>
Operational Support for City Parks	Parks	\$ 60,000	\$ 60,000
Marketing & Promotion of City Parks	Parks	1,800	1,800
Hot Nights Cool Tunes Concert Series	Comm Programs & Marketing	3,400	3,400
Downtown Christmas Stroll	Comm Programs & Marketing	2,800	2,800
Uptown Wine Swirl Event	Main Street	2,500	-
Texas Brew Step Event	Main Street	2,500	-
Marketing Downtown	Main Street	-	5,000
Barnhill Center Operating Costs	Tourism & Marketing	92,000	92,651
Meeting & Event Planning	Tourism & Marketing	-	40,000
Mid-Week Conference Marketing	Tourism & Marketing	-	40,000
City Contingency		10,000	9,349
	GRAND TOTAL	<u>\$ 175,000</u>	<u>\$ 255,000</u>

Tourism has a major economic impact in our community. Our Main Street program continues to promote “Downtown Brenham” as a destination and promotes our historic tourism with the “Step Into the Past” program. Although our initial year of operating the Barnhill Center posed several challenges, we recognize the need to increase our funding levels for meeting and event planning and marketing Brenham as a mid-week conference destination. In support of these efforts, we have allocated an additional \$80,000 in HOT funds. This amount, along with \$92,651 for the Barnhill Conference Center operations are included in Fund 249, (formerly Simon Conference Center) which has been re-named Tourism & Marketing.

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.**

Expenses over time have grown faster than revenues, squeezing the margin for capital spending. Capital spending is crucial for continued system reliability which requires continuous replacement of aging infrastructure. Budgeted additions of automated equipment, such as reclosers and sectionalizers, enhance system reliability. 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.

The budget this year includes items to enhance the customer experience. Although beneficial to all utilities, the majority of funding is in the Electric Fund. The budget includes a utility bill payment kiosk. The kiosk will be open 24 hours a day, seven days a week, allowing customers to pay their bill at any time. By enabling customers to make payments at a kiosk, the City can offer a more effective and cost-efficient mechanism for customers to pay their bills. Utility billing customer service representatives can then spend more of their time problem solving and handling customer issues.

The budget funds a Sensus/AMI software upgrade which is required for continued Sensus support. New software has been added for a customer portal which will allow customers to view their utility usage, estimate bills and track trends. Customers will be able to sign up for this enhancement online.

A new operations management software by Dude Solutions is budgeted to help better manage assets, improve workflows and make data-driven decisions with regards to utility infrastructure. The system includes work order and inventory management with mobile applications and is integrated with capital forecasting. The software should help improve and optimize day-to-day utility operations.

A Chevy Volt hybrid vehicle with DC charging station is budgeted to help promote the electric business and alternative fuel vehicles. The DC charging station will be located in area of access to the public.

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

The City continues to be 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.

A natural gas fueled service truck is budgeted as a replacement vehicle. The truck will be used to promote the City's gas business and build public awareness to gasoline alternative vehicles. Our gas system has received a 99 score during the TML annual safety audit. We will continue programs and training to keep this score high.

UTILITY BUDGET PRIORITIES (continued)

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. Plant maintenance is always a major budget item. The budget includes phase 2 rehabilitation of the water plant (sandblasting and coating) of the raw water tank, three clarifiers and a million gallon clearwell. This work was originally budgeted in FY17 but got pushed to FY18 because of a re-bid situation.

A large project (\$800,000) on which engineering work began this year is 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 May 2016 storms. FEMA is to reimburse the City at 75% of the repair costs. The City's portion of the raw water line repair is also part of the budget.

The water treatment plant has a permitted capacity of 6.98 million gallons a day (MGD). Currently, the water system's minimum required production capacity and service pumping requirements exceed 94% of the permitted capacity. The determination of the minimum is based on 0.6 gallons per minute (GPM) multiplied by the number of water connections. This has been noted as an "additional issue" in TCEQ investigation reports. Current growth trends indicate that permitted capacity will be exceeded in just over 5 years. The budget includes funds for paying engineers in formulating water plant expansion solutions. The actual expansion will probably require debt financing.

There is almost 165 miles of mains in the water system. Approximately 31% or 51 miles of the city's water mains are comprised of AC pipe. AC pipe was installed in the 1950s, 1960s, and 1970s. It has a life expectancy of around 70 years. AC pipe is no longer manufactured or used in water distribution systems, having been replaced by PVC pipe which is safer (no asbestos fibers) and performs better under environmental stressors. AC pipe is subject to cracking and leaks as it ages. Expansive soil conditions, such as found in Brenham, accelerates this process. For these reasons, the failure (leak) rate of AC pipe is somewhat higher than PVC pipe. The budget includes funds for continuing AC pipe removal.

Re-painting of the Church Street water tower, initially budgeted for FY17, will be completed in FY18. The City 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.

VFDs (variable frequency drives) are budgeted as additions to the Lake Pump Station. VFDs are noted for improving operating efficiencies. They extend the motor life by varying motor input frequency and voltage.

Finally, there is \$25,000 in the budget to xeriscape City Hall. This part of our water conservation/outreach program. The goal is to xeriscape one public building a year.

UTILITY BUDGET PRIORITIES (continued)

- 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 major maintenance. A project to clean out the aeration basin is scheduled. This work has never been performed since the plant came online 13 years ago. The only major equipment planned is to replace the jet truck. This truck uses water pressure to unblock and clean sewer collection lines.

- 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.**

Tonnage at the Transfer Station increased in FY17 when Progressive Waste started bringing 100% of their loads. Transfer Station rates may need to be increased to cover increased cost of services arising from the addition of a driver in FY17 and continued reliance on the Brazos landfill which has higher disposal costs than Altair. The budget for the Transfer Station includes the replacement of a haul truck and trailer. Replacement of a garbage truck is in the budget for Residential Collection. A new can baler is being added at the Recycle Center as well as the replacement of another baler.

DEBT PROJECTS – FOR COUNCIL CONSIDERATION FOR FY18 AND FY19 PROPOSED BUDGETS

During our Council retreat in May, we discussed several proposed capital projects, including utility related projects, which would all be candidates for debt financing or capital leases. The Debt Projects Recap schedule as reviewed at the retreat is presented below. It has been updated with the addition of the general government virtual server replacement lease for \$104,000 and the deletion of two utility projects: Wastewater re-commission old plant for \$480,000; and Sanitation new building for \$480,000.

Council directed the budget team to include the general government projects as listed in the FY18 budget although debt service payments would impact the I&S tax rate by \$0.005. The utility debt service payments are funded through utility rates. Capital projects for the subsequent calendar year (FY19) are presented for information and discussion.

DEBT PROJECTS – FOR COUNCIL CONSIDERATION FOR FY18 AND FY19 PROPOSED BUDGETS (continued)

DEBT PROJECTS RECAP

PROJECT	CALENDAR YEAR	
	2017	2018
	FY18 BUDGET	FY19 BUDGET
Available Capacity	\$ 10,000,000	\$ 10,000,000
2017 Chase Equipment Lease	1,918,082	
General – Dehumidifier/Pool Pak	750,000	
General – Salem Road Reconstruction	600,000	
General – Various Drainage Projects	516,000	
General – Virtual Server Replacement Lease	104,000	
General – FEMA Drainage Projects*	654,299	
Wastewater – Hog Branch Channel Erosion*	546,000	
Water – Raw Water Tank & Clarifier Rehab	677,000	
Water – Sludge Truck Lease	170,980	
Water – AC Water Main Replacement		1,500,000
BCDC – BBC Detention Pond Construction		750,000
BCDC – SWIP 4 Water Extension		282,200
BCDC – SWIP 4 Wastewater Extension		387,500
BCDC – Brenham Family Park - Phase I		1,000,000
Water – Plant Capacity Expansion		2,000,000
Total Debt Required	\$ 5,936,361	\$ 5,919,700
Bond Issuance Costs & Contingency	-	-
Capacity Remaining	\$ 4,063,639	\$ 4,080,300 **

*City's 25% FEMA match

** 2018 Debt Capacity available for Streets, additional Water Plant Expansion, 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 (\$0.01) impact on the I&S tax rate.

FINANCIAL OVERVIEW

Appendix C is prepared as a financial overview for all funds in the FY18 Budget with a comparison between the FY17 and FY18 revenues and expenditures with the dollar amount and percent increase or decrease. The FY18 Budget includes appropriations of operating resources for 30 funds and authorizes \$61.9 million in expenditures, net of inter-fund transfers, compared to \$60.6 million for FY17. The overall increase of \$1.3 million is comprised of the following:

- \$520,760 in General Fund due to higher personnel costs and reduced court revenues;
- \$226,091 in Streets/Drainage Fund for additional street maintenance;
- \$145,511 in Central Fleet for capital equipment purchases;
- \$665,715 increase in the Electric Fund due to higher source costs and capital equipment purchases;
- \$390,054 decrease in the Gas Fund attributable to lower source costs and lower franchise fees;
- \$360,146 increase in Water Fund due to rehab of the Church Street water tower;
- \$426,015 increase in Wastewater Fund due to major plant maintenance work and capital equipment purchases;
- \$510,233 decrease in debt service payments in the HWY 290 Fund;
- \$166,583 decrease in Workers' Comp Fund due to a one-time transfer in FY17.

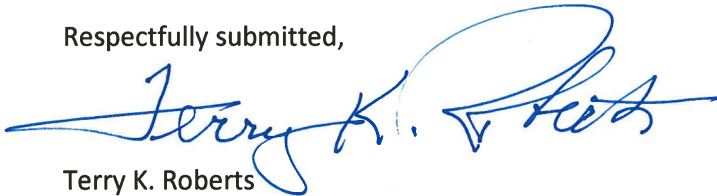
CLOSING REMARKS

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.

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	Streets/Inlets/Curbs	Streets	\$ 135,000
220 Fleet	Tandem Dump Truck - Replace Units #184 & #54	Fleet	98,150
	Genie Platform Lift	Fleet	37,742
	Crew Cab Pickup - Replace Unit #267	Fleet	27,000
	Hydraulic Tandem Axle Trailer	Fleet	11,000
233 Court Tech	Council Chambers Technology Upgrade (Phase 1 of 2)	Municipal Court	20,000
236 Equipment	3 Police Units & 1 Admin Vehicle	Police	175,000
	City Hall Exterior Refurbishment	Maintenance	85,000
	City Hall Signage	Maintenance	45,000
	Replace 1/2 Ton Pickup Truck (Unit #321)	Maintenance	30,000
	Heavy Duty 4-Post Car Lift	Maintenance	18,520
	Replace VAV Controllers w/ Temperature Sensors	Maintenance	15,600
	City Website Re-Design	Comm. Programs/Mkting	53,710
	Repairs to Brenham Fire Museum	Fire	35,000
	Equipment Storage Addition	Streets	35,000
	Replace Fence	Streets	18,000
	Replace 1/2 Ton Pickup Truck	Animal Control/Shelter	32,000
	City Hall Core Network Switch Replacement	IT	30,500
	Council Chambers Technology Upgrade (Phase 1 of 2)	Administration	20,000
	Replace Utility Dump Vehicle (Unit #173)	Parks	28,000
	Replace 1/2 Ton Extended Cab Pickup Truck (Unit #160 OR #46)	Parks	25,000
	Replace 4-Wheel Drive Tractor (Unit #161)	Parks	25,000
	Replace HVAC Unit (Phase 1 of 4)	Aquatics	13,000
237 Sts/Drainage	Road Projects (Remainder of 2012 CO Bond Proceeds)	Streets	361,000
	Street Reconstruction/Rehab Projects (Year 1 of 4)	Streets	225,000
250 BCDC	Henderson Park Improvements	Parks	294,900
	All Sports Building Parking Lot	Parks	45,000
	Trash Receptacles (Phases 4 & 5 of 5)	Parks	32,000
	Basketball Court Improvements (Final Phase)	Parks	19,100
	Replaster Leisure Pool	Aquatics	80,000
	Replaster Therapy Pool	Aquatics	20,000
	Concrete Back Parking Lot	Aquatics	17,000
	Christmas Stroll Programming	Comm. Programs/Mkting	10,000
	Movies in the Park (1/2 total cost)	Comm. Programs/Mkting	4,000
	Design/Construction of Linear Park at Park/First/Church Sts.	Main Street	150,000
	Design of Commerce Street Linear Park	Main Street	25,000
102 Electric	Jack Payment Kiosk	Utility Customer Service	40,000
	Pickup - Replace Unit #15	Public Utilities	24,000
	SCADA Radio System Replacement (Phase 2 of 3)	Public Utilities	10,000
	Crew Service Truck - Replace Unit #30	Electric	48,500
	Chevy Volt Hybrid Promo Vehicle Addition	Electric	38,010
	DC Fast Charging Station for Electric Vehicles	Electric	20,000
103 Gas	Poly Fusion Machine - Replace Unit #79	Gas	46,500
	Natural Gas Service Truck - Replace Unit #56	Gas	19,190
104 Water	Lake Pump VFD Efficiency Enhancement	Water Treatment	150,000
	Algae Analyzers	Water Treatment	32,000
	Water Conservation Program - Xeriscape City Facility	Water Treatment	25,000
	Bridge Widening at Treatment Plant	Water Treatment	10,000
105 Wastewater	Jet Truck - Replace Unit #220	WW Construction	125,000
	Stylecraft Sewer Extension	WW Construction	10,000
	Ward Subdivision Sewer Extension	WW Construction	10,000
	Lee St. & Green St. Sewer Main Replacements	WW Construction	6,836
	Ralston Creek Lift Station Raising/Road Work	WW Treatment	38,320
106 Sanitation	Replace Haul Truck	Transfer Station	123,000
	Replace Haul Trailer	Transfer Station	70,000
	Replace Baler	Recycling Center	18,000
	New Can Baler	Recycling Center	18,000
	Replace Garbage Truck	Residential Collection	185,000
TOTAL CAPITAL			\$ 3,363,578

APPENDIX B: GENERAL FUND 90-DAY RESERVE

90-DAY RESERVE CALCULATION

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
TOTAL REVENUES	12,944,016	13,007,350	13,007,350	13,155,423	13,597,144
INTERLOCAL AGREEMENTS	343,014	296,732	296,732	296,776	302,314
TOTAL FOR 90 DAY CALC	13,287,029	13,304,082	13,304,082	13,452,199	13,899,458
CALCULATED 90 DAY RESERVE ¹	3,276,254	3,280,459	3,280,459	3,316,981	3,427,264

DETERMINATION OF EXCESS (DEFICIT) RESERVES

BEGINNING RESERVES 9/30	4,018,236	4,113,901	4,113,901	4,113,901	4,218,428
RESIDUAL FROM REIMB RESOLTN ²	0	0	0	360,247	0
NET REVENUES	95,664	0	0	(136,030)	0
ENDING RESERVES 9/30	4,113,901	4,113,901	4,113,901	4,338,118	4,218,428
LESS 5-DAY R&R	182,014	182,248	182,248	184,277	190,404
PARTIAL USE OF 5-DAY R&R ³	0	0	0	(119,690)	0
RESERVES APPLICABLE TO 90-DAY	3,931,886	3,931,653	3,931,653	4,034,151	4,028,024
CALCULATED 90 DAY RESERVE ¹	3,276,254	3,280,459	3,280,459	3,316,981	3,427,264
RESERVES OVER/(BELOW) 90-DAY POLICY	655,633	651,194	651,194	717,170	600,760
DAYS OF RESERVES OVER/(BELOW) 90-DAY POLICY	18.01	17.87	17.87	19.46	15.78

* REVISED ANNUAL ESTIMATE

¹ TOTAL REVENUES FOR 90 DAY CALC / 365 DAYS X 90 DAYS

² IN OCTOBER 2016, COUNCIL ISSUED \$1.26 MILLION OF COs TO RESTORE \$900,000 IN FUNDING FOR THE STREET RECONSTRUCTION PROGRAM. THIS IS THE RESIDUAL AMOUNT AFTER BOND ISSUANCE COSTS.

³ PROJECTS INCLUDE: RR QUIET ZONE (\$13,500), NIEBUHR ST LAND PURCHASE & FENCE RELOCATION (\$20,000), DRAINAGE STUDY (\$36,190), AND WESTWOOD LANE IMPROVEMENTS (\$50,000)

APPENDIX C: FY18 Budget Summary

FUND	2017	2018	\$	%	2017	2018	\$	%
	Revenues & Transfers-In	Revenues & Transfers-In	Increase (Decrease)	Increase (Decrease)	Expenditures & Transfers-Out	Expenditures & Transfers-Out	Increase (Decrease)	Increase (Decrease)
101 General	\$ 16,826,138	\$ 17,346,898	\$ 520,760	3.09%	\$ 16,826,138	\$ 17,346,898	\$ 520,760	3.09%
221 Emergency Mgmt	1,000	0	(1,000)	-100.00%	5,700	0	(5,700)	-100.00%
222 PD Grants	15,000	15,000	0	0.00%	15,000	15,000	0	0.00%
225 Motorcycle/PD Equip	2,600	2,600	0	0.00%	2,600	2,600	0	0.00%
226 Public Safety Training	3,475	3,420	(55)	-1.58%	3,250	3,880	630	19.38%
227 FEMA Disaster Relief	0	0	0	N/A	0	0	0	N/A
232 Donations	46,500	40,500	(6,000)	-12.90%	27,000	26,000	(1,000)	-3.70%
235 Fire Dept Grants	1,000	1,000	0	0.00%	1,000	1,000	0	0.00%
236 Equipment	0	20,000	20,000	N/A	805,998	704,330	(101,668)	-12.61%
118 Debt	5,685,881	5,175,648	(510,233)	-8.97%	5,685,881	5,175,648	(510,233)	-8.97%
250 BCDC	1,543,090	1,672,931	129,841	8.41%	1,784,870	1,672,931	(111,939)	-6.27%
252 BCDC Capital Projects	0	0	0	N/A	297,000	297,000	0	0.00%
109 Hotel/Motel	575,500	646,000	70,500	12.25%	603,000	671,000	68,000	11.28%
110 Hotel/County	95,000	120,000	25,000	26.32%	95,000	120,000	25,000	26.32%
229 Criminal Law	10,030	10,100	70	0.70%	8,000	15,000	7,000	87.50%
233 Courts Technology	65,600	58,100	(7,500)	-11.43%	100,332	76,000	(24,332)	-24.25%
249 Tourism & Marketing	112,000	264,451	152,451	136.12%	173,000	264,451	91,451	52.86%
203 Airport Capital Imprv	0	50	50	N/A	0	0	0	N/A
214 Capital Leases	0	0	0	N/A	0	16,000	16,000	N/A
218 2014 Capital Projects	1,000	1,500	500	50.00%	300,000	294,000	(6,000)	-2.00%
234 Parks Capital Imprv	452,050	414,000	(38,050)	-8.42%	562,550	659,500	96,950	17.23%
237 Streets/Drainage	500	1,000	500	100.00%	359,909	586,000	226,091	62.82%
290 290 Pass Thru	2,295,255	20,000	(2,275,255)	-99.13%	2,680,000	2,160,000	(520,000)	-19.40%
102 Electric	22,942,902	23,479,583	536,681	2.34%	23,043,111	23,708,826	665,715	2.89%
103 Gas	3,696,483	3,187,718	(508,765)	-13.76%	3,614,458	3,224,404	(390,054)	-10.79%
104 Water	4,571,540	4,468,740	(102,800)	-2.25%	4,579,091	4,939,237	360,146	7.87%
105 Wastewater	3,491,909	3,691,859	199,950	5.73%	3,502,713	3,928,728	426,015	12.16%
106 Sanitation	3,212,951	3,051,201	(161,750)	-5.03%	3,023,646	3,177,667	154,021	5.09%
220 Central Fleet	72,000	90,000	18,000	25.00%	79,221	224,732	145,511	183.68%
500 Workers' Comp	165,345	198,363	33,018	19.97%	337,690	171,107	(166,583)	-49.33%
Subtotal	\$ 65,884,749	\$ 63,980,662	\$ (1,904,087)	-2.89%	\$ 68,516,158	\$ 69,481,938	\$ 965,780	1.41%
Less Transfers	(7,941,626)	(7,306,252)	635,374	-8.00%	(7,941,626)	(7,306,252)	635,374	-8.00%
Total	\$ 57,943,123	\$ 56,674,410	\$ (1,268,713)	-2.19%	\$ 60,574,532	\$ 62,175,686	\$ 1,601,154	2.64%



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**CITY OF BRENHAM
COMBINED FUND SUMMARY
FY17-18 BUDGET**

	GENERAL FUND										COMPONENT UNIT		SPECIAL REVENUE FUNDS			
	GENERAL	EMER MGMT	POLICE DEPT GRANTS	MOTOR/ PD EQUIP	PUBLIC SAFETY	FEMA DISASTER	DONATIONS	FIRE DEPT GRANTS	EQUIP- MENT	DEBT	BCDC	BCDC CAP PROJ	HOTEL/ MOTEL	HOTEL/ TAX CNTY	CRIM LAW ENFORCE	COURTS TECH
BEGINNING BALANCE	\$4,218,428	\$0	\$0	\$0	\$635	(\$879,033)	\$76,447	\$0	\$684,330	\$219,879	\$984,418	\$400,545	\$190,868	\$8,281	\$12,617	\$68,743
REVENUES																
AD VALOREM TAX	4,018,017									2,499,574						
SALES TAX	4,993,395										1,664,472					
FRANCHISE TAX	2,453,664															
OTHER TAX	360,000												645,000	120,000		
LICENSES AND PERMITS	138,550															
INTERGOVERNMENTAL (1)	302,314									56,600						
CHARGES FOR SERVICES	297,750															57,100
FINES AND FORFEITURES	900,230															
INTEREST/PENALTY	89,000															
CONTRIBUTIONS AND DONATIONS							36,500	1,000		23,000	7,500	1,000		100	1,000	
MISCELLANEOUS REVENUE	346,538	0	15,000	2,600	3,420	0					959			10,000		
TRANSFERS IN	3,447,440						4,000		20,000	2,596,474						
DEBT/LEASE PROCEEDS																
TOTAL OPERATING RESOURCES	\$17,346,898	\$0	\$15,000	\$2,600	\$3,420	\$0	\$40,500	\$1,000	\$20,000	\$5,175,648	\$1,672,931	\$0	\$646,000	\$120,000	\$10,100	\$58,100
DEPARTMENT EXPENDITURES																
ADMINISTRATION	980,843															
DEVELOPMENT SERVICES	514,123															
HUMAN RESOURCES	265,632															
MAIN STREET	161,323															
ENGINEERING SERVICES	151,285															
MAINTENANCE	744,211															
FINANCE	986,201															
PURCHASING/WAREHOUSE	293,415															
STREETS	1,281,796															
PARKS (1)	1,272,725															
LIBRARY (1)	547,947															
AIRPORT	85,150															
COMM PROGRAMS & MKTING	450,155															
AQUATIC CENTER	862,603															
CITY COMMUNICATIONS (1)	324,491															
POLICE (1)	3,995,280															
FIRE	2,012,233															
ANIMAL SHELTER/CONTROL	461,237															
MUNICIPAL COURT	496,044															
GENERAL GOVERNMENT SERVICES	304,677															
INFORMATION TECHNOLOGY (1)	658,147															
EMERGENCY MANAGEMENT		0														
POLICE DEPARTMENT GRANTS			15,000													
MOTORCYCLE/PD EQUIPMENT				2,600												
PUBLIC SAFETY TRAINING					3,880											
FEMA DISASTER RELIEF						0										
DONATIONS							26,000									
FIRE DEPARTMENT GRANTS								1,000								
EQUIPMENT									704,330							
BCDC											710,457					
BCDC CAPITAL PROJECT												297,000				
HOTEL/MOTEL													425,349	120,000		
CRIMINAL LAW ENFORCEMENT															15,000	
COURTS TECHNOLOGY/SECURITY																35,000
SIMON CONFERENCE CENTER																
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																
WATER BOND PROJECTS																
WASTEWATER PROJECTS																
WASTEWATER CONSTRUCTION																
WASTEWATER TREATMENT																
TRANSFER STATION																
COLLECTION STATION																
RECYCLING CENTER																
RESIDENTIAL COLLECTION																
CENTRAL FLEET																
WORKERS' COMPENSATION																
SUBTOTAL DEPARTMENT	16,849,518	0	15,000	2,600	3,880	0	26,000	1,000	704,330	0	710,457	297,000	425,349	120,000	15,000	35,000
OTHER EXPENDITURES																
SOURCE COST																
FRANCHISE TAX																
DEBT SERVICE										5,175,648						
NON-DEPT AND MISC	497,380															
SUBTOTAL OTHER	497,380	0	0	0	0	0	0	0	0	5,175,648	0	0	0	0	0	0
TRANSFERS OUT											962,474		245,651			41,000
TOTAL EXPENDITURES	\$17,346,898	\$0	\$15,000	\$2,600	\$3,880	\$0	\$26,000	\$1,000	\$704,330	\$5,175,648	\$1,672,931	\$297,000	\$671,000	\$120,000	\$15,000	\$76,000
CHANGE IN FUND BALANCE	0	0	0	0	(460)	0	14,500	0	(684,330)	0	0	(297,000)	(25,000)	0	(4,900)	(17,900)
ENDING FUND BALANCE	\$4,218,428	\$0	\$0	\$0	\$175	(\$879,033)	\$90,947	\$0	\$0	\$219,879	\$984,418	\$103,545	\$165,868	\$8,281	\$7,717	\$50,843

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

**CITY OF BRENHAM
COMBINED FUND SUMMARY
FY17-18 BUDGET**

	CAPITAL PROJECT FUNDS							ENTERPRISE FUNDS					INTERNAL SERVICE FUNDS		TOTAL
	TOURISM & MARKETING	AIRPORT CAPITAL	CAPITAL LEASES	2014 CAP PROJ	PARKS CAP IMPROV	STREET DRAINAGE	290 PASS THRU	ELECTRIC	GAS	WATER	WASTE-WATER	SANITATION	CENTRAL FLEET	WORKERS' COMP	
BEGINNING BALANCE	\$51,646	\$6,936	\$17,675	\$318,096	\$308,842	\$986,690	\$4,877,652	\$7,983,803	\$1,228,685	\$1,208,121	\$708,914	\$1,110,753	\$415,393	\$87,145	\$25,296,507
REVENUES															
AD VALOREM TAX															6,517,591
SALES TAX															6,657,867
FRANCHISE TAX															2,453,664
OTHER TAX															1,125,000
LICENSES AND PERMITS															138,550
INTERGOVERNMENTAL (1)															358,914
CHARGES FOR SERVICES								22,703,404	3,183,218	4,467,440	3,687,368	3,049,545	90,000	197,863	37,733,688
FINES AND FORFEITURES															900,230
INTEREST/PENALTY		50		1,500		1,000	20,000	101,492	4,500	1,300	4,491	1,656		500	258,089
CONTRIBUTIONS AND DONATIONS					23,000										60,500
MISCELLANEOUS REVENUE	91,800		0												470,317
TRANSFERS IN	172,651				391,000			674,687							7,306,252
DEBT/LEASE PROCEEDS															0
TOTAL OPERATING RESOURCES	\$264,451	\$50	\$0	\$1,500	\$414,000	\$1,000	\$20,000	\$23,479,583	\$3,187,718	\$4,468,740	\$3,691,859	\$3,051,201	\$90,000	\$198,363	\$63,980,662
DEPARTMENT EXPENDITURES															
ADMINISTRATION															980,843
DEVELOPMENT SERVICES															514,123
HUMAN RESOURCES															265,632
MAIN STREET															161,323
ENGINEERING SERVICES															151,285
MAINTENANCE															744,211
FINANCE															986,201
PURCHASING/WAREHOUSE															293,415
STREETS															1,281,796
PARKS (1)															1,272,725
LIBRARY (1)															547,947
AIRPORT															85,150
COMM PROGRAMS & MKTING															450,155
AQUATIC CENTER															862,603
CITY COMMUNICATIONS (1)															324,491
POLICE (1)															3,995,280
FIRE															2,012,233
ANIMAL SHELTER/CONTROL															461,237
MUNICIPAL COURT															496,044
GENERAL GOVERNMENT SERVICES															304,677
INFORMATION TECHNOLOGY (1)															658,147
EMERGENCY MANAGEMENT															0
POLICE DEPARTMENT GRANTS															15,000
MOTORCYCLE/PD EQUIPMENT															2,600
PUBLIC SAFETY TRAINING															3,880
FEMA DISASTER RELIEF															0
DONATIONS															26,000
FIRE DEPARTMENT GRANTS															1,000
EQUIPMENT															704,330
BCDC															710,457
BCDC CAPITAL PROJECT															297,000
HOTEL/MOTEL															545,349
CRIMINAL LAW ENFORCEMENT															15,000
COURTS TECHNOLOGY/SECURITY															35,000
SIMON CONFERENCE CENTER	264,451														264,451
AIRPORT		0													0
CAPITAL LEASES			16,000												16,000
2014 CAPITAL PROJECTS				294,000											294,000
PARKS SPECIAL REVENUE					659,500										659,500
STREETS AND DRAINAGE						586,000									586,000
US 290 PASS THRU FINANCE							0								0
UTILITY CUSTOMER SERVICE								596,569							596,569
PUBLIC UTILITIES								987,473							987,473
ELECTRIC								2,166,110							2,166,110
GAS									708,292						708,292
WATER TREATMENT										1,864,057					1,864,057
WATER CONSTRUCTION										615,877					615,877
WATER BOND PROJECTS										237,085					237,085
WASTEWATER PROJECTS											35,412				35,412
WASTEWATER CONSTRUCTION											431,074				431,074
WASTEWATER TREATMENT											1,379,691				1,379,691
TRANSFER STATION												1,132,110			1,132,110
COLLECTION STATION												428,856			428,856
RECYCLING CENTER												223,235			223,235
RESIDENTIAL COLLECTION												803,316			803,316
CENTRAL FLEET													224,732		224,732
WORKERS' COMPENSATION														171,107	171,107
SUBTOTAL DEPARTMENT	264,451	0	16,000	294,000	659,500	586,000	0	3,750,152	708,292	2,717,019	1,846,177	2,587,517	224,732	171,107	33,030,080
OTHER EXPENDITURES															
SOURCE COST								16,325,256	1,699,659	308,500					18,333,415
FRANCHISE TAX								1,572,514	221,862	284,686	249,720	59,335			2,388,117
DEBT SERVICE								138,455		942,746	1,424,753	95,157			7,776,759
NON-DEPT AND MISC								105,385	7,000	18,750	10,000	8,800			647,315
SUBTOTAL OTHER	0	0	0	0	0	0	0	18,141,610	1,928,521	1,554,682	1,684,473	163,292	0	0	29,145,605
TRANSFERS OUT							2,160,000	1,817,064	587,591	667,536	398,078	426,858			7,306,252
TOTAL EXPENDITURES	\$264,451	\$0	\$16,000	\$294,000	\$659,500	\$586,000	\$2,160,000	\$23,708,826	\$3,224,404	\$4,939,237	\$3,928,728	\$3,177,667	\$224,732	\$171,107	\$69,481,938
CHANGE IN FUND BALANCE	0	50	(16,000)	(292,500)	(245,500)	(585,000)	(2,140,000)	(229,243)	(36,685)	(470,497)	(236,869)	(126,466)	(134,732)	27,256	(5,501,275)
ENDING FUND BALANCE	\$51,646	\$6,987	\$1,675	\$25,596	\$63,342	\$401,690	\$2,737,652	\$7,754,561	\$1,192,000	\$737,624	\$472,044	\$984,287	\$280,661	\$114,401	\$19,795,232

READER'S GUIDE

The purpose of this reader's guide is to assist users in navigating their way through the FY18 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 11 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 FY18 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.

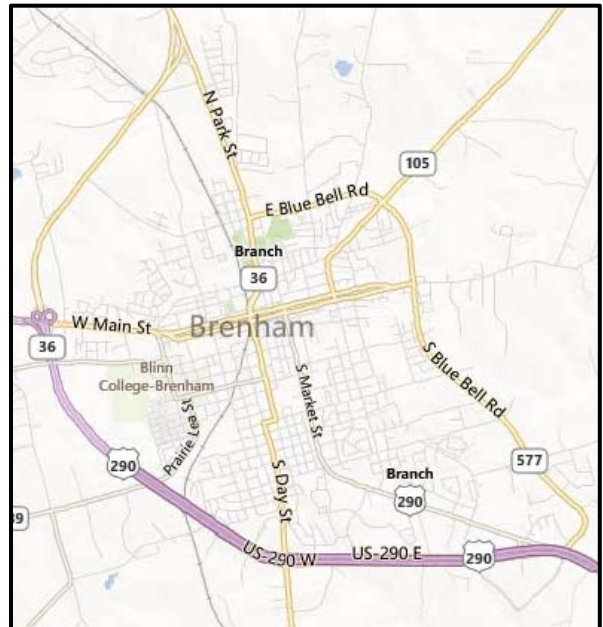
INFORMATION ON THE CITY OF BRENHAM

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.

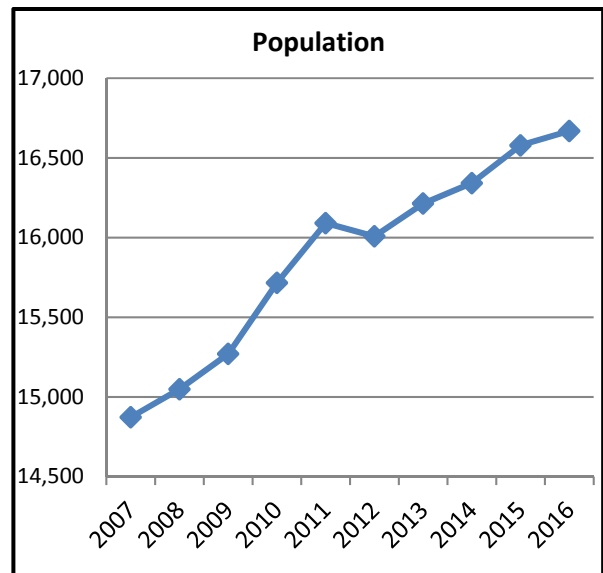
LOCATION

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 239.48 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.

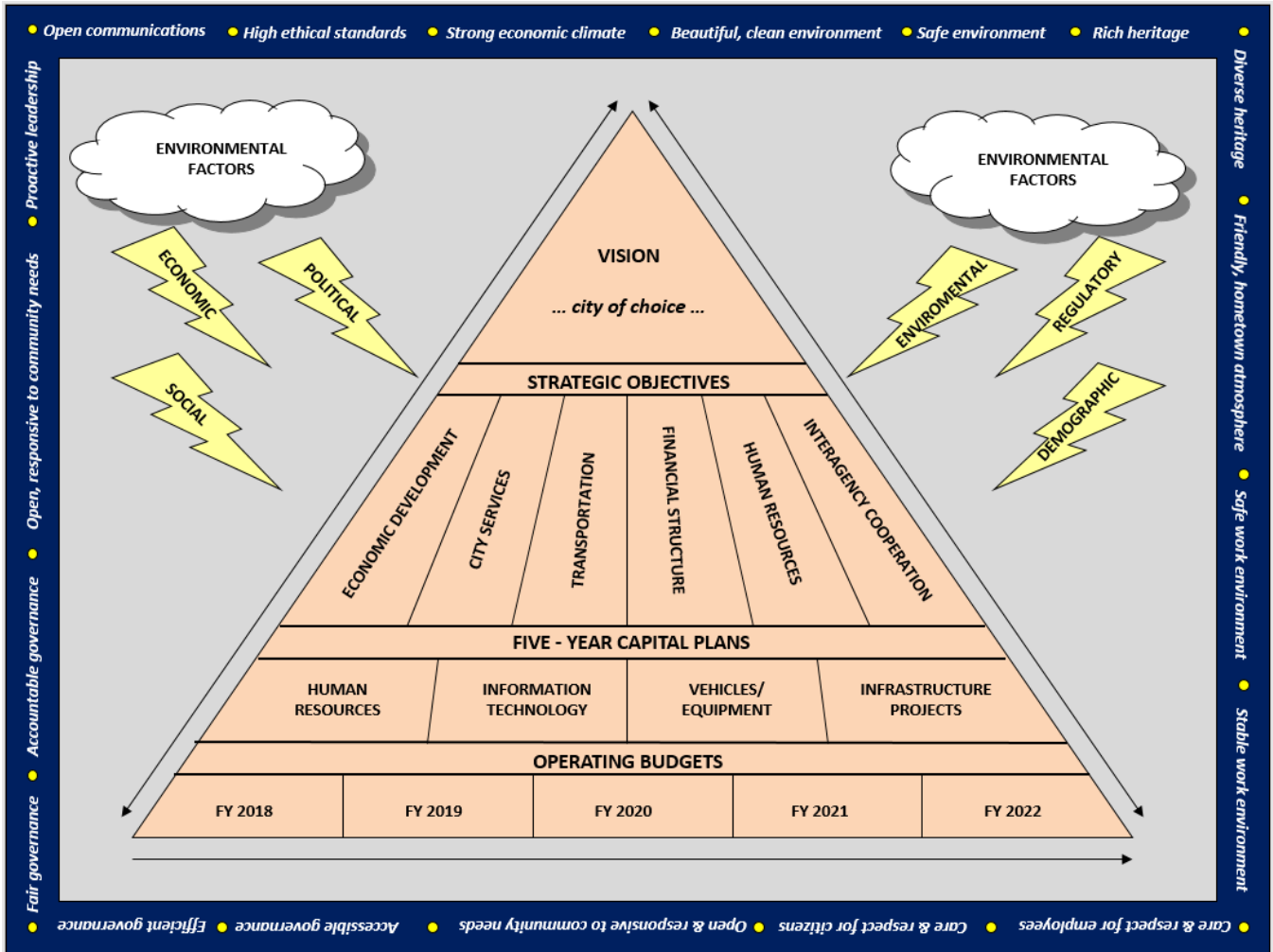
Sports and recreation are popular in Brenham. There are eight City parks, the Blue Bell Aquatic Center, the Brenham Skate Park, the Hasskarl Tennis Center, and the Dr. Bobbie M. Dietrich Memorial Amphitheatre. More than 400 athletic games and 30 tournaments are held at City facilities during a year.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

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

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

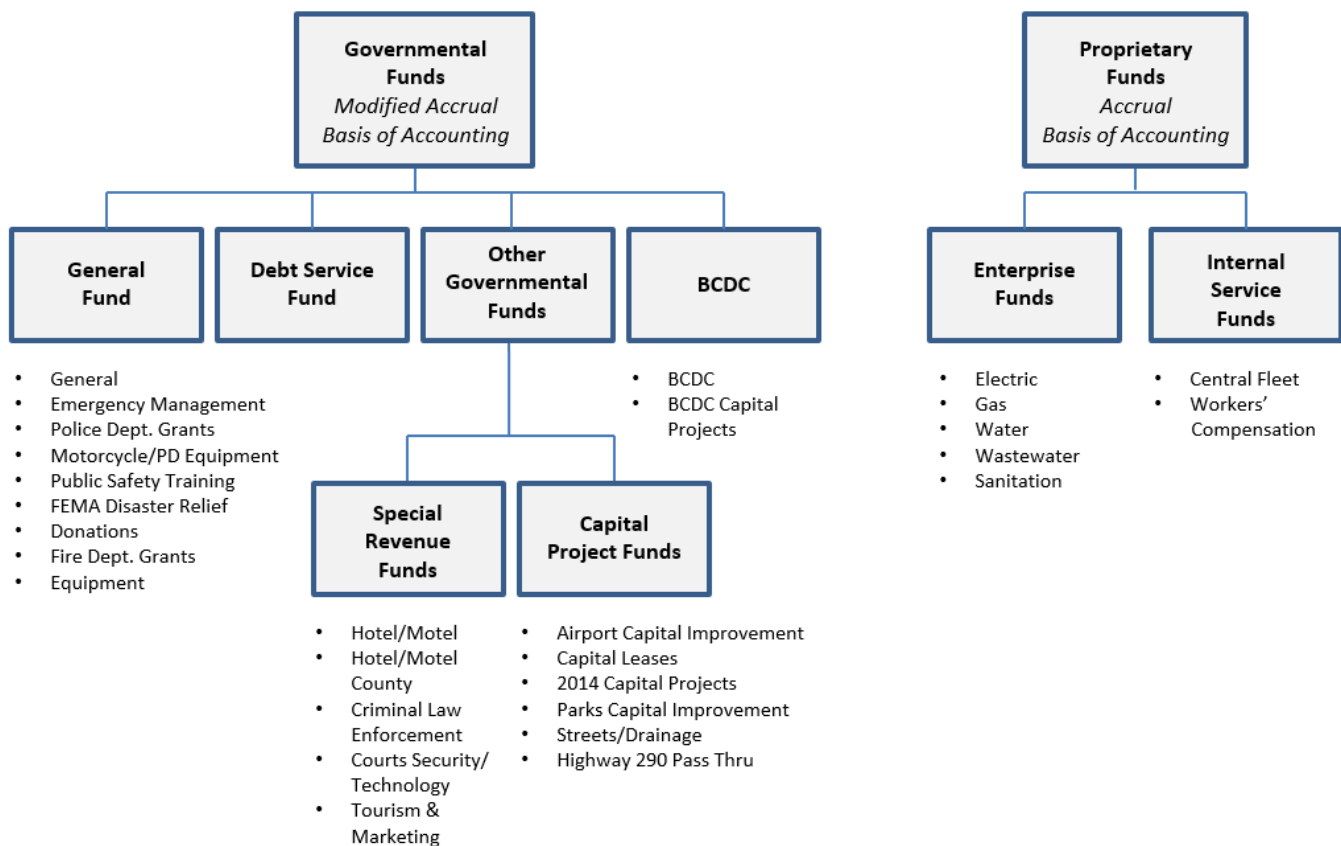
In addition, capital purchases are budgeted in the year of purchase and debt principal is budgeted in the year it is paid. Budget emphasis is on cash transactions and focus is on the net change in working capital.

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.



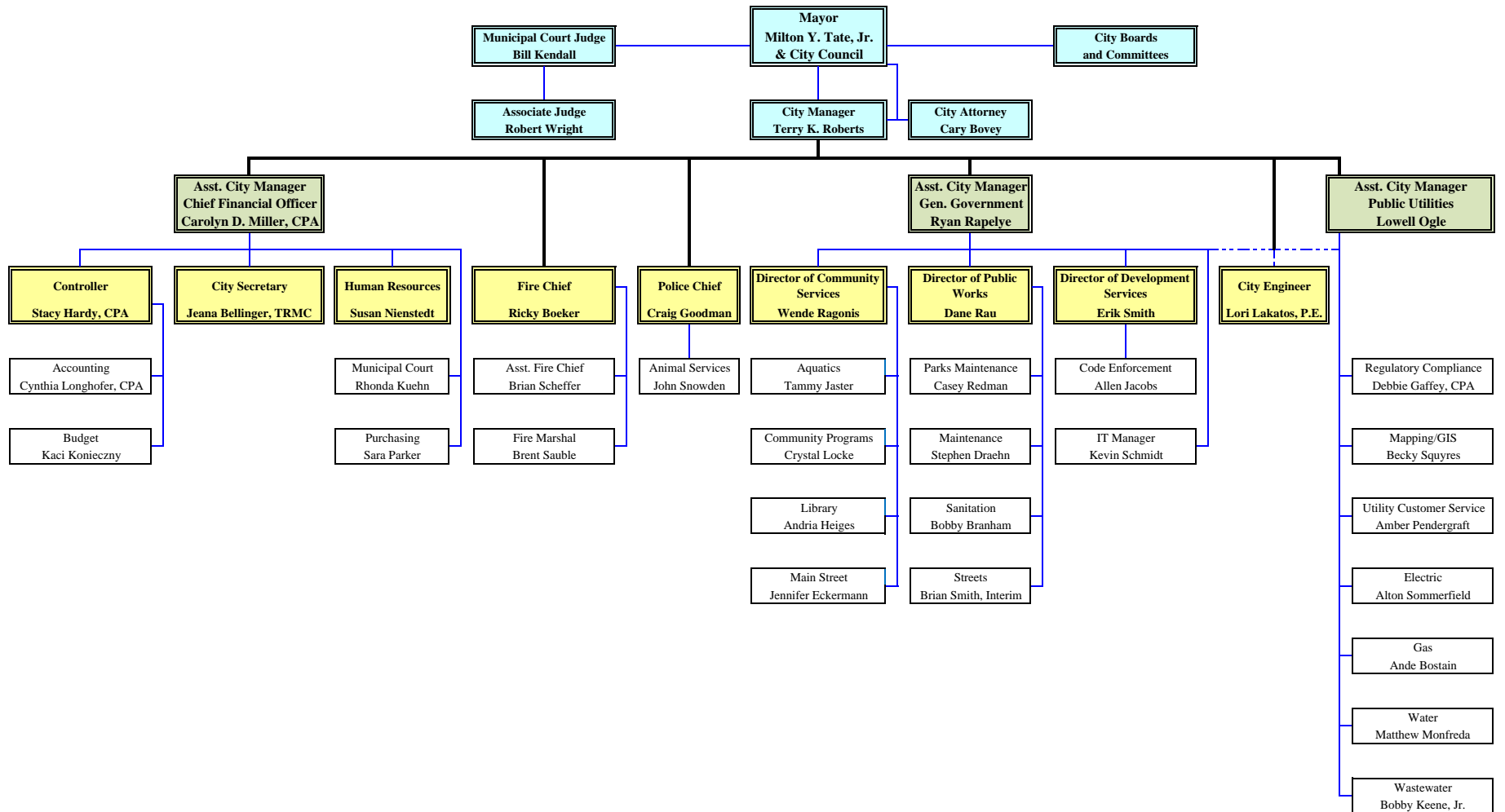
**CITY OF BRENHAM
BUDGET CALENDAR - FISCAL YEAR (FY) 2018**

DATE	DAY(S)	DESCRIPTION
FEBRUARY 2017		
24	Fri	Completion of First Quarter Review and RAE (3 Months Actual, 9 Months Budget).
27	Mon	Request for 5-Year Capital Plan Update distributed to all departments.
MARCH 2017		
06	Mon	Preparation of Personnel Budget and 5-Year Capital Plan Update.
24	Fri	5-Year Capital Plan Update due from all departments.
31	Fri	Personnel Budget model completed by Budget Manager.
APRIL 2017		
24	Mon	RAE spreadsheets distributed to all departments.
24	Mon	Finance prepares 1st round of revenue projections for General Fund; Utility Compliance Manager prepares Utility Fund Projections.
26	Wed	Management review of 5-Year Capital Plan Update, FY18-FY22.
28	Fri	RAE due from all departments.
MAY 2017		
01	Mon	RAE reviewed and input into INCODE by Finance Department.
02	Tues	Budget Prep Workbook emailed to department heads.
04	Thurs	Budget training for new supervisors.
11	Thurs	Council Budget Retreat - 8:30 AM
12	Fri	Management review of Personnel Budget for FY18.
15	Mon	Personnel Budget input into Incode by Finance Department.
17	Wed	Budgets entered into Incode for all Utility Fund departments.
19	Fri	Budgets entered into Incode for all General Fund departments.
19	Fri	Completion of 2nd Quarter Review and RAE (6 Months Actual, 6 Months RAE).
19	Fri	Management review of Revenue Projections for FY18.
22	Mon	Revenue projections input into Incode by Finance Department.
23-24	Tues-Wed	Management review of General Fund before departmental meetings.
JUNE 2017		
05-07	Mon-Wed	Management review of all General Fund department budgets.
08-09	Thurs-Fri	Management review of all Utility Fund department budgets.
19	Mon	Budgets entered into Incode for BCDC, Hotel/Motel, Parks Capital Project and other miscellaneous fund budgets.
20	Tues	Management review of BCDC, Hotel/Motel, Parks Capital Project and other miscellaneous fund budgets.
21	Wed	Management review of FY18 Proposed Budget financials.
22	Thurs	Final review of 5-Year Capital Plans for FY18 Budget inclusion.
19-23	Mon-Fri	Incorporation of management reviewed, proposed budget into Budget Book for Council Budget Workshops.
30	Fri	Budget Workshop Book distributed.
JULY 2017		
05	Wed	Council Budget Workshop: Budget Orientation and General Fund - 8:30 AM - 2:00 PM
06	Thurs	Council Budget Workshop: Electric, Gas, Water, Wastewater and Sanitation Funds - 8:30 AM - 11:30 PM; recess for regular City Council meeting, reconvene afterwards
07	Fri	Council Budget Workshop: General, Debt Service and Special Revenue Funds - 8:30 AM - 2:00 PM
25	Tues	Last day for chief appraiser to certify appraisal roll to each taxing unit. Effective and rollback tax rates calculated.
27	Thurs	Council Budget Workshop: Final Review - 8:30 AM - 2:00 PM
AUGUST 2017		
03	Thurs	Council Meeting: Discuss tax rate, take record vote and schedule Public Hearings on the proposed tax rate.
04	Fri	Proposed Budget filed with City Secretary. Copy also provided online at the City's website.
07	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.
17	Thurs	Council Meeting: First public hearing on tax increase.
28	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.
SEPTEMBER 2017		
07	Thurs	Council meeting: Second public hearing on tax increase.
18	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.
21	Thurs	Council meeting: Second reading of ordinances to adopt the tax rate and budget. Record vote taken.
28	Thurs	Last day for taxing units to adopt 2017 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.
OCTOBER 2017		
01	Sun	2018 Fiscal Year Budget Year Begins

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

	FY16			FY17			FY18			FY17 VERSUS FY18		
	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL
GENERAL FUND												
ADMINISTRATION	4.50	0.57	5.07	4.00	0.57	4.57	4.25	0.57	4.82	0.25	0.00	0.25
DEVELOPMENT SERVICES	5.50	0.00	5.50	5.50	0.33	5.83	5.50	0.70	6.20	0.00	0.38	0.38
HUMAN RESOURCES	2.00	0.50	2.50	2.00	0.50	2.50	2.00	0.50	2.50	0.00	0.00	0.00
MAIN STREET	1.00	0.00	1.00	1.00	0.25	1.25	1.00	0.50	1.50	0.00	0.25	0.25
ENGINEERING SERVICES	2.00	0.00	2.00	2.00	0.00	2.00	1.00	0.00	1.00	(1.00)	0.00	(1.00)
MAINTENANCE	8.00	0.47	8.47	8.00	0.47	8.47	8.00	0.50	8.50	0.00	0.03	0.03
FINANCE	8.00	0.87	8.87	9.00	0.00	9.00	9.00	0.12	9.12	0.00	0.12	0.12
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	15.00	0.25	15.25	15.00	0.73	15.73	15.00	0.00	15.00	0.00	(0.73)	(0.73)
PARKS	13.50	3.17	16.67	13.50	3.17	16.67	12.50	3.17	15.67	(1.00)	0.00	(1.00)
LIBRARY	4.00	2.47	6.47	4.00	2.47	6.47	4.00	3.23	7.23	0.00	0.76	0.76
COMMUNITY PROGRAMS/MARKETING	2.25	0.68	2.93	3.00	0.93	3.93	4.00	0.73	4.73	1.00	(0.20)	0.80
AQUATIC CENTER	2.75	12.65	15.40	3.50	12.65	16.15	3.50	13.93	17.43	0.00	1.28	1.28
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	40.50	0.00	40.50	40.50	0.50	41.00	40.25	0.00	40.25	(0.25)	(0.50)	(0.75)
FIRE	16.25	0.00	16.25	19.25	0.00	19.25	19.25	0.00	19.25	0.00	0.00	0.00
ANIMAL CONTROL/SHELTER	4.00	0.00	4.00	4.00	0.72	4.72	5.00	0.72	5.72	1.00	0.00	1.00
MUNICIPAL COURT	5.35	0.00	5.35	5.00	0.00	5.00	5.00	0.25	5.25	0.00	0.25	0.25
GENERAL GOVERNMENT SERVICES	2.00	0.13	2.13	2.00	0.00	2.00	2.00	0.00	2.00	0.00	0.00	0.00
INFORMATION TECHNOLOGY	5.00	0.18	5.18	5.00	0.18	5.18	5.00	0.18	5.18	0.00	0.00	0.00
SUBTOTAL	144.85	22.41	167.26	149.50	23.94	173.44	149.50	25.58	175.08	0.00	1.64	1.64
ELECTRIC FUND												
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	10.50	0.00	10.50	10.50	0.00	10.50	10.50	0.00	10.50	0.00	0.00	0.00
ELECTRIC	11.00	0.00	11.00	11.00	0.00	11.00	11.00	0.00	11.00	0.00	0.00	0.00
SUBTOTAL	27.50	0.00	27.50	27.50	0.00	27.50	27.50	0.00	27.50	0.00	0.00	0.00
GAS FUND												
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
WATER FUND												
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	4.00	0.00	4.00	4.00	0.00	4.00	4.20	0.00	4.20	0.20	0.00	0.20
SUBTOTAL	11.50	0.00	11.50	11.50	0.00	11.50	11.70	0.00	11.70	0.20	0.00	0.20
WASTEWATER FUND												
WASTEWATER CONSTRUCTION	4.00	0.00	4.00	3.00	0.00	3.00	2.80	0.00	2.80	(0.20)	0.00	(0.20)
WASTEWATER TREATMENT	3.50	0.00	3.50	4.50	0.00	4.50	4.50	0.00	4.50	0.00	0.00	0.00
SUBTOTAL	7.50	0.00	7.50	7.50	0.00	7.50	7.30	0.00	7.30	(0.20)	0.00	(0.20)
SANITATION FUND												
TRANSFER STATION	3.25	0.00	3.25	4.25	0.00	4.25	4.25	0.00	4.25	0.00	0.00	0.00
COLLECTION STATION	2.25	0.00	2.25	2.25	0.00	2.25	2.25	0.00	2.25	0.00	0.00	0.00
RECYCLING CENTER	2.75	0.00	2.75	2.75	0.47	3.22	2.75	0.47	3.22	0.00	0.00	0.00
RESIDENTIAL COLLECTION	2.75	0.00	2.75	2.75	0.00	2.75	2.75	0.00	2.75	0.00	0.00	0.00
SUBTOTAL	11.00	0.00	11.00	12.00	0.47	12.47	12.00	0.47	12.47	0.00	0.00	0.00
TOURISM & MARKETING FUND												
TOURISM & MARKETING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.43	0.43	0.00	0.43	0.43
TOTAL CITY	207.35	22.41	229.76	213.00	24.41	237.41	213.00	26.48	239.48	0.00	2.07	2.07

CITY OF BRENHAM - ORGANIZATIONAL CHART
As of October 1, 2017



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.

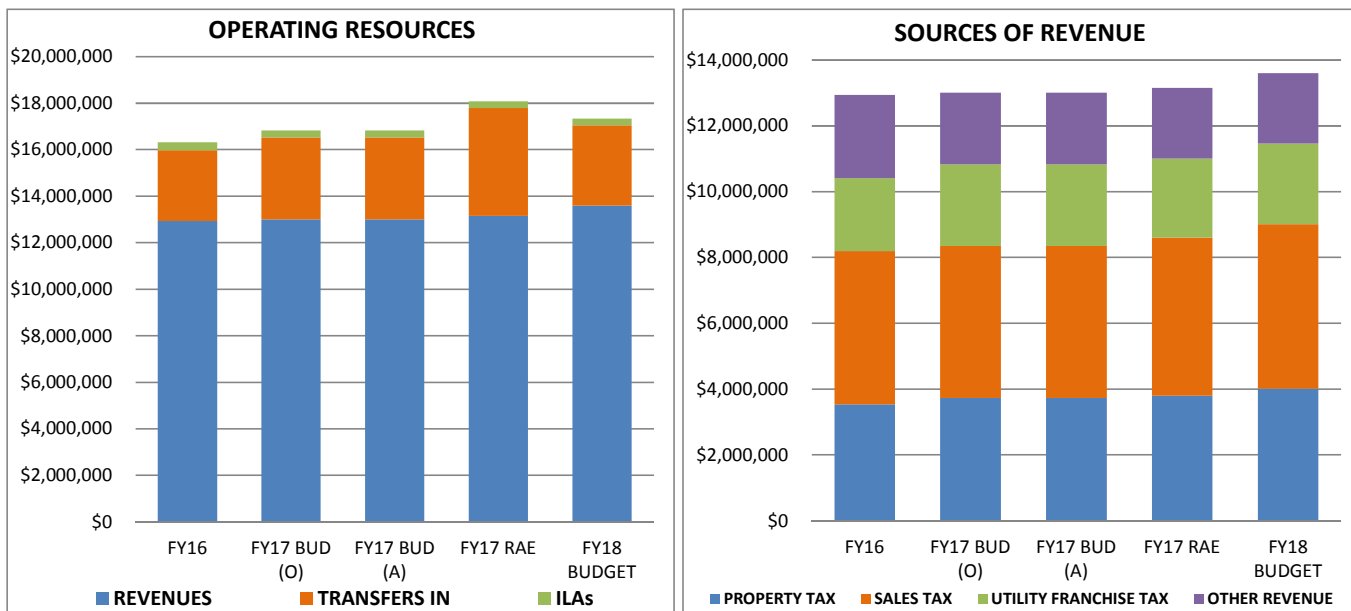
OPERATING RESOURCES

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 FY18 Budget are \$17.3 million. Of this figure, \$13.6 million (78.4%) is derived from revenues; \$3.4 million (19.9%) is derived from inter-fund transfers; and \$302,314 (1.7%) is derived from inter-local agreements.

Revenues

Revenue assumptions in the FY18 Budget reflect strong economic growth after several years of sluggish economic conditions in our local economy. Property taxes are higher due to increased valuations and new values, along with a property tax increase to fund new part-time personnel. Utility franchise tax is lower due to reduced consumption at several manufacturing facilities. These economic indicators support the assumptions used in the FY18 Budget's primary revenue sources: sales tax, property tax and franchise tax. Assumptions include:

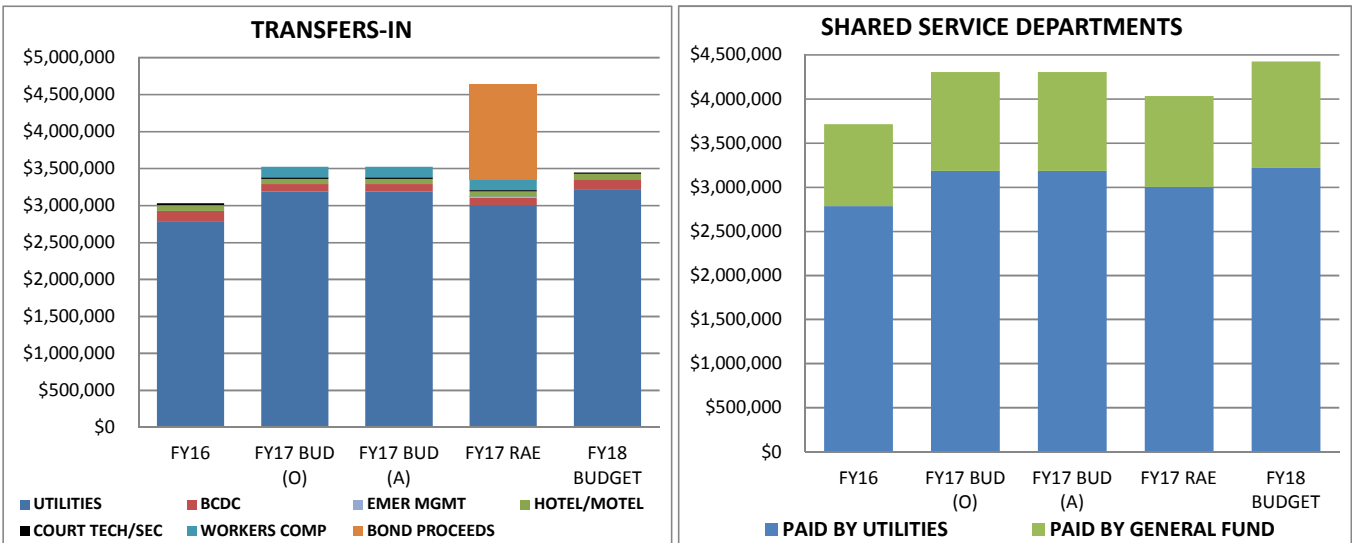
- > Strong sales tax revenue through FY18, with an increase of 4% over the FY17 Revised Annual Estimate (RAE);
- > Current O&M tax rate of \$0.3200 per \$100, an increase of \$0.005 from the FY17 O&M rate of \$0.3150 to fund new part-time personnel positions;
- > A 7.5% increase in property tax revenues based on a 6.0% growth in property valuations, including \$14,528,905 in new values; and
- > A 0.7% decrease in utility franchise tax based on normalizing electric and gas consumption.



GENERAL FUND OVERVIEW

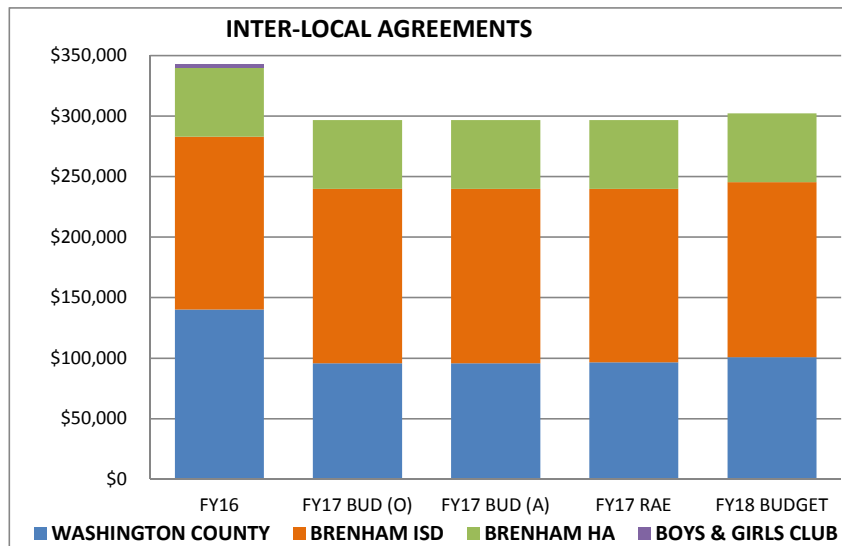
Inter-Fund Transfers

For FY18, \$3,447,440 is budgeted for inter-fund transfers. Over 93% 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

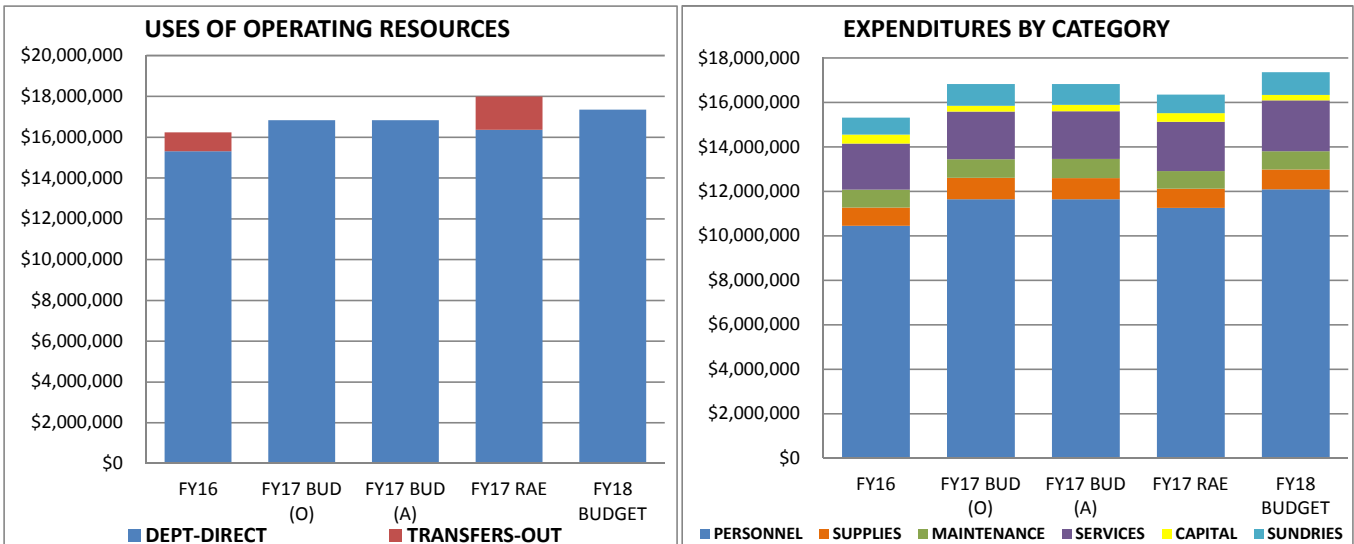
In an effort to achieve economies of scale and reduce cost associated with duplication of effort, the City has entered into inter-local agreements. There is \$302,314 budgeted in inter-local agreements for FY18.



GENERAL FUND OVERVIEW

USES OF OPERATING RESOURCES

For FY18, there is \$17,346,898 appropriated for General Fund uses of operating resources, excluding inter-local agreement offsets. \$17,346,898 or 100.0% has been budgeted for department and other direct expenditures. The FY18 Budget increased by 3.0% compared to the FY17 Amended Budget. Expenditures are grouped into six categories.



Personnel

Personnel, which includes salaries and benefits, makes up 69.7% of department and other direct expenditures. The personnel budget for FY18 is \$12,082,382 representing a 3.8%, or \$442,262, increase over FY17 Amended Budget and a 7.4%, or \$832,647, increase over the FY17 RAE. The FY18 Personnel Budget includes the following additional expenditures: an increase in the TMRS funding rate from 9.62% to 10.12% (or 5.2% increase) which is approximately \$32,000; continuation of the annual step increase program which added approximately \$81,000; a 10% increase in health insurance premiums, estimated at \$71,000; a full year of a FY17 mid-year 2% COLA which has a budget impact of \$65,000; and additional part-time positions totaling \$48,000.

Services

The second largest expenditure category is services. More than 13.2% 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 FY18 services budget is 6.3% higher than the FY17 Amended Budget by \$135,465. There is \$2,289,285 budgeted for services for the upcoming budget year.

Supplies

A little more than 5.1% of FY18 Budget, or \$892,815 is for supplies. Supplies generally includes items expected to be consumed within the fiscal year operating cycle. However, the City budgets its computer replacements program in the supplies category. Computers and servers are schedule for replacement every five years. Decreases in the computer replacement plan and fuel costs contribute to the 6.1% decrease in the supplies budget over FY17 Amended Budget.

GENERAL FUND OVERVIEW

Maintenance, Sundries, Capital

The remaining 12.0% of department and other direct expenditures for FY18 Budget is for maintenance, sundries and capital. There is \$817,300 appropriated for maintenance; \$1,016,281 appropriated for sundries; and \$248,835 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 \$182,548 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 (Fund 237) and the Equipment Fund (Fund 236). 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 FY18 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.

FUND BALANCE

Projected beginning General Fund balance for FY18 is \$4,218,428. The FY18 Budget is a balanced budget. Total operating resources are equal to uses of operating resources. Therefore, the net change to fund balance for FY18 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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
BEGINNING BALANCE	\$ 4,018,236	\$ 4,113,901	\$ 4,113,901	\$ 4,113,901	\$ 4,218,428
NET REVENUES	95,664	0	0	104,527	0
SUBTOTAL	95,664	0	0	104,527	0
ENDING BALANCE	<u>\$4,113,901</u>	<u>\$4,113,901</u>	<u>\$4,113,901</u>	<u>\$4,218,428</u>	<u>\$4,218,428</u>

* REVISED ANNUAL ESTIMATE

FUND 101 - GENERAL FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
TAX REVENUES					
PROPERTY TAXES	\$ 3,542,372	\$ 3,737,380	\$ 3,737,380	\$ 3,799,185	\$ 4,018,017
CITY SALES TAX	4,653,951	4,618,831	4,618,831	4,801,341	4,993,395
UTILITY FRANCHISE TAX	2,212,683	2,471,889	2,471,889	2,405,838	2,453,664
OTHER TAXES	363,759	378,000	378,000	333,664	360,000
SUBTOTAL TAX REVENUES	10,772,765	11,206,100	11,206,100	11,340,028	11,825,076
LICENSES, PERMITS & FEES	1,196,174	1,106,170	1,106,170	1,013,639	1,038,780
MISCELLANEOUS	682,770	401,055	401,055	499,652	435,538
AQUATICS	273,739	273,700	273,700	275,916	271,700
ANIMAL SHELTER/CONTROL	18,568	20,325	20,325	26,188	26,050
TOTAL REVENUES ¹	12,944,016	13,007,350	13,007,350	13,155,423	13,597,144
INTERLOCAL AGREEMENTS ¹	343,014	296,732	296,732	296,776	302,314
TRANSFERS-IN OTHER FUNDS	3,030,479	3,522,056	3,522,056	4,637,330	3,447,440
TOTAL OPERATING RESOURCES	16,317,508	16,826,138	16,826,138	18,089,529	17,346,898
EXPENDITURES					
OPERATING DEPARTMENTS	14,651,310	16,369,785	16,369,785	15,803,339	16,849,518
NON-DEPT DIRECT	604,826	407,167	407,167	495,889	410,694
NON-DEPT MISC ²	47,839	49,186	49,186	49,801	86,686
TOTAL EXPENDITURES	15,303,975	16,826,138	16,826,138	16,349,029	17,346,898
TRANSFERS-OUT OTHER FUNDS	917,869	0	0	1,635,973	0
TOTAL USES OF OP RESOURCES	16,221,844	16,826,138	16,826,138	17,985,002	17,346,898
NET REVENUES	95,664	0	0	104,527	0

* REVISED ANNUAL ESTIMATE

¹ USED IN 90-DAY RESERVE CALCULATION

² INCLUDES UNCOLLECTIBLE ACCOUNTS, INVENTORY ADJUSTMENTS AND CONTINGENCY.

GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
102.00	TAX RECEIPTS-GENERAL FUND	\$ 3,498,339	\$ 3,698,380	\$ 3,698,380	\$ 3,760,418	\$ 3,979,017
130.00	PENALTY AND INTEREST/TAX	40,102	35,000	35,000	34,722	35,000
131.00	PENALTY FOR LATE RENDITION	3,931	4,000	4,000	4,045	4,000
140.00	CITY SALES TAX	4,653,951	4,618,831	4,618,831	4,801,341	4,993,395
150.00	UTIL FRANCHISE TAXES	2,212,683	2,471,889	2,471,889	2,405,838	2,453,664
156.00	GROSS RECPTS/FRANCHISE TAX	293,377	300,000	300,000	265,518	290,000
157.00	SANITATION FRANCHISE TAX	30,036	39,000	39,000	27,422	30,000
170.00	MIXED BEVERAGES TAX RECPT	40,346	39,000	39,000	40,724	40,000
	TOTAL TAXES	10,772,765	11,206,100	11,206,100	11,340,028	11,825,076
210.00	BEER/WINE LICENSE	8,360	5,000	5,000	5,160	8,400
250.00	WHISKEY/MALT/MIXED BEVERAG	5,330	8,200	8,200	8,095	5,300
260.00	NON-CONSENT TOWING LICENSE	2,673	3,500	3,500	2,849	2,850
270.00	MOBILE HOME PARK LICENSE	1,240	1,240	1,240	1,060	1,100
	TOTAL LICENSES	17,603	17,940	17,940	17,164	17,650
310.00	BUILDING PERMITS	97,512	65,000	65,000	93,268	90,000
320.00	ELECTRICIAL/PLUMBING PERMI	30,288	27,000	27,000	35,369	30,000
335.00	PARADE PERMITS/SPECIAL EVENTS	300	300	300	290	300
340.00	VENDORS PERMITS	627	400	400	633	600
	TOTAL PERMITS	128,726	92,700	92,700	129,560	120,900
410.00	CORPORATION COURT FINES	516,283	475,000	475,000	463,216	450,000
410.05	TRAFFIC FINES	264,558	260,000	260,000	155,858	203,000
410.30	ADMINISTRATIVE FEES	15,830	15,000	15,000	10,422	12,000
410.50	FINES-CHILD SAFETY FEES	2,332	2,500	2,500	1,214	1,500
410.60	FINES-TRAFFIC/ARREST/TIME	46,831	45,000	45,000	33,362	35,000
410.74	MOVING VIOLATION FEES-CITY	38	30	30	29	30
420.00	FIELD RENTAL FEES	39,356	35,000	35,000	42,578	40,000
425.00	PARK FACILITY FEES	32,490	32,500	32,500	31,490	32,500
440.00	POLICE DEPT REPORTS	1,534	2,400	2,400	1,207	1,200
450.00	PLANNING FEES	7,300	7,500	7,500	6,050	6,500
455.00	HEALTH INSPECTION FEES	19,650	19,000	19,000	22,925	23,000
460.00	FIRE DEPT INSPECTION FEES	2,997	2,600	2,600	4,800	4,500
466.00	FALSE ALARMS	1,110	1,500	1,500	3,360	1,500
467.00	PHONE ACCESS LINE FEES	86,646	84,000	84,000	74,918	75,000
469.00	MISC FIRE DEPT FEES	200	1,500	1,500	2,792	2,000
470.00	LIBRARY FINES/FEES	12,690	12,000	12,000	12,694	12,500
	TOTAL FINES & FEES	1,049,845	995,530	995,530	866,915	900,230

GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
512.00	SALES OF PROPERTY	\$ 287,616	\$ 76,355	\$ 76,355	\$ 76,464	\$ 70,438
513.00	INTEREST INCOME	41,519	65,000	65,000	103,301	80,000
513.30	INTEREST INCOME-TEXPOOL	2,151	2,000	2,000	3,387	3,000
513.35	INTEREST-TEXSTAR	3,027	3,000	3,000	8,196	6,000
514.30	VENDING MACHINE-SOFT DRINKS	0	50	50	0	0
514.35	VENDING MACHINES-SNACKS	440	500	500	500	500
515.00	PARKING INCOME	2,654	3,200	3,200	1,820	2,000
518.00	RENTAL INCOME	6,002	6,700	6,700	6,690	7,200
520.00	MAIN ST. SPONSORSHIP/EVENT REV	33,900	36,500	36,500	12,500	12,500
520.49	SPONSORSH/EVNT REV-RECREATIC	0	0	0	31,450	31,450
521.10	GRANT REVENUE-AIRPORT	28,297	30,000	30,000	35,000	30,000
521.46	GRANT REVENUE-LIBRARY	8,800	0	0	0	0
528.25	WASH CO - COMMUNICATIONS	12,000	12,000	12,000	12,000	12,000
529.00	AIRPORT REVENUES	81,597	80,000	80,000	82,661	81,500
530.00	INSURANCE PROCEEDS	104,756	40,000	40,000	43,151	40,000
535.00	MISC POLICE DEPT REVENUES	2,521	2,500	2,500	1,175	1,200
537.00	RESTITUTION PAYMENTS	350	0	0	1,341	500
545.00	STREET DEPT REVENUES	129	500	500	5,900	2,500
550.00	INSUFFICIENT CHECK CHARGE	50	0	0	0	0
555.00	LEASE/ROYALTY PAYMENTS	338	750	750	891	750
590.00	MISCELLANEOUS REVENUES	55,173	30,000	30,000	59,225	40,000
	TOTAL MISC	671,320	389,055	389,055	485,652	421,538

GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
740.00	AQUATICS ADMISSION FEES	\$ 95,261	\$ 90,000	\$ 90,000	\$ 95,974	\$ 95,000
740.10	CONCESSION REVENUE	28,976	27,000	27,000	29,515	29,000
740.20	AQUATICS MEMBER PASSES	68,923	69,000	69,000	65,838	66,000
740.30	PROGRAM REV-AQUATICS	31,363	33,000	33,000	35,168	35,000
740.40	PROGRAM REV-RECREATION	8,325	12,000	12,000	4,070	4,000
770.10	POOL RENTALS-LEISURE POOL	10,496	14,000	14,000	14,950	14,000
770.20	POOL RENT/LESSON-COMPETITN	19,230	18,000	18,000	19,880	19,000
770.30	POOL RENTALS-THERAPY POOL	1,700	1,500	1,500	2,200	2,000
770.40	LOCKER/TABLE RENTAL	1,185	3,800	3,800	1,221	1,200
770.50	AQUATICS MEETING ROOM RENT	2,385	900	900	1,675	1,500
770.90	AQUATICS/RECREATION MISC REV	5,895	4,500	4,500	5,425	5,000
	TOTAL AQUATICS	273,739	273,700	273,700	275,916	271,700
820.00	ADOPTION FEES	8,538	10,000	10,000	14,750	14,750
830.00	ANIMAL CONTROL-MISC/RABIES	688	575	575	1,250	1,250
850.00	DOG LICENSE	5,767	6,700	6,700	5,332	6,000
860.00	MULTI-ANIMAL PERMITS	0	50	50	50	50
870.00	IMPOUNDED ANIMALS	2,365	1,500	1,500	4,806	4,000
880.00	EDUCATION FEES	1,210	1,500	1,500	0	0
	TOTAL SHELTER/CONT	18,568	20,325	20,325	26,188	26,050
	TOTAL REVENUES	12,932,566	12,995,350	12,995,350	13,141,423	13,583,144
RECONCILIATION GENERAL LEDGER TO CAFR FINANCIALS						
999.01	FORTNIGHTLY BOOK SALES ¹	11,450	12,000	12,000	14,000	14,000
	TOTAL REVENUES	\$ 12,944,016	\$ 13,007,350	\$ 13,007,350	\$ 13,155,423	\$ 13,597,144

* REVISED ANNUAL ESTIMATE

¹ BUDGETED AS A CONTRA-EXPENDITURE IN DEPT 146 - LIBRARY

INTERLOCAL AGREEMENTS

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
WASHINGTON COUNTY	\$ 140,457	\$ 95,882	\$ 95,882	\$ 96,742	\$ 101,063
BOYS & GIRLS CLUB	3,142	0	0	0	0
BREHAM INDEPENDENT SCHOOL DISTRICT	142,605	144,041	144,041	143,225	144,442
BREHAM HOUSING AUTHORITY	56,809	56,809	56,809	56,809	56,809
TOTAL INTERLOCAL AGREEMENTS	\$ 343,014	\$ 296,732	\$ 296,732	\$ 296,776	\$ 302,314

TRANSFERS-IN

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
601.09 HOTEL/MOTEL FUND	\$ 78,620	\$ 68,000	\$ 68,000	\$ 68,000	\$ 73,000
602.00 ELECTRIC FUND	1,619,806	1,799,073	1,799,073	1,716,811	1,817,064
602.21 EMERGENCY MANAGEMENT FUND	0	0	0	13,523	0
602.33 COURT TECH/SEC FUND	26,188	25,000	25,000	20,067	21,000
603.00 GAS FUND	333,054	385,103	385,103	364,591	390,880
604.00 WATER FUND	335,057	409,515	409,515	372,830	415,658
605.00 SEWER FUND	211,894	259,149	259,149	235,827	261,740
606.00 SANITATION FUND	287,315	332,216	332,216	314,521	337,098
625.00 BCDC FUND	138,545	104,000	104,000	103,706	131,000
650.00 WORKERS COMP	0	140,000	140,000	140,000	0
683.00 BOND PROCEEDS	0	0	0	1,287,454	0
TOTAL TRANSFERS IN	\$ 3,030,479	\$ 3,522,056	\$ 3,522,056	\$ 4,637,330	\$ 3,447,440

TRANSFERS-OUT

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
602.18 2014 CAPITAL PROJECTS	\$ 252,000	\$ 0	\$ 0	\$ 0	\$ 0
602.22 PD GRANTS FUND	4,319	0	0	0	0
623.40 PARKS SPECIAL FUND	0	0	0	1,643	0
662.00 EQUIPMENT FUND	608,881	0	0	684,330	0
664.00 STREETS & DRAINAGE FUND	52,669	0	0	950,000	0
TOTAL TRANSFERS OUT	\$ 917,869	\$ 0	\$ 0	\$ 1,635,973	\$ 0
TOTAL TRANSFERS IN/(OUT)	\$ 2,112,610	\$ 3,522,056	\$ 3,522,056	\$ 3,001,357	\$ 3,447,440

* REVISED ANNUAL ESTIMATE

GENERAL FUND EXPENDITURES BY DEPARTMENT

DEPARTMENT	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
121 ADMINISTRATION	\$ 786,087	\$ 882,114	\$ 882,114	\$ 754,597	\$ 980,843
122 DEVELOPMENT SERVICES	451,572	479,734	479,734	484,946	514,123
123 HUMAN RESOURCES	189,282	215,832	215,832	222,124	265,632
125 MAIN STREET	114,559	149,239	149,239	155,477	161,323
128 ENGINEERING SERVICES	107,600	212,799	212,799	141,388	151,285
131 MAINTENANCE	653,049	736,867	736,867	729,605	744,211
133 FINANCE	922,790	946,660	946,660	945,957	986,201
135 PURCHASING/WAREHOUSE	262,694	270,828	270,828	271,641	293,415
141 STREETS	1,116,823	1,379,393	1,379,393	1,235,391	1,281,796
144 PARKS	1,014,889	1,220,465	1,220,465	1,164,689	1,237,725
146 LIBRARY	368,170	509,838	509,838	517,981	533,947
148 AIRPORT	76,924	85,950	85,950	85,586	85,150
049 COMMUNITY PROGRAMS & MKTG	301,977	363,204	363,204	397,951	450,155
149 AQUATICS CENTER	830,624	786,711	786,711	780,233	862,603
050 CITY COMMUNICATIONS	270,759	247,029	247,029	234,530	258,428
151 POLICE	3,578,176	3,851,040	3,851,040	3,698,841	3,794,029
152 FIRE	1,700,273	1,937,403	1,937,403	1,896,319	2,012,233
154 ANIMAL SHELTER/CONTROL	314,999	371,815	371,815	386,758	461,237
155 MUNICIPAL COURT	450,771	436,390	436,390	463,236	496,044
167 GENERAL GOVERNMENT SERVICES	261,765	276,141	276,141	290,740	304,677
172 INFORMATION TECHNOLOGY	523,063	701,601	701,601	634,573	658,147
100 NON-DEPT DIRECT	604,826	407,167	407,167	495,889	410,694
110 NON-DEPT MISC	47,839	49,186	49,186	49,801	86,686
TOTAL EXPENDITURES	14,949,511	16,517,406	16,517,406	16,038,253	17,030,584
RECONCILIATION GENERAL LEDGER TO CAFR FINANCIALS					
FORTNIGHTLY BOOK SALES ¹	11,450	12,000	12,000	14,000	14,000
INTERLOCAL AGREEMENTS ¹	343,014	296,732	296,732	296,776	302,314
TOTAL EXPENDITURES	\$ 15,303,975	\$ 16,826,138	\$ 16,826,138	\$ 16,349,029	\$ 17,346,898

¹ BUDGETED AS A CONTRA-EXPENDITURE IN DEPARTMENT BUDGET.

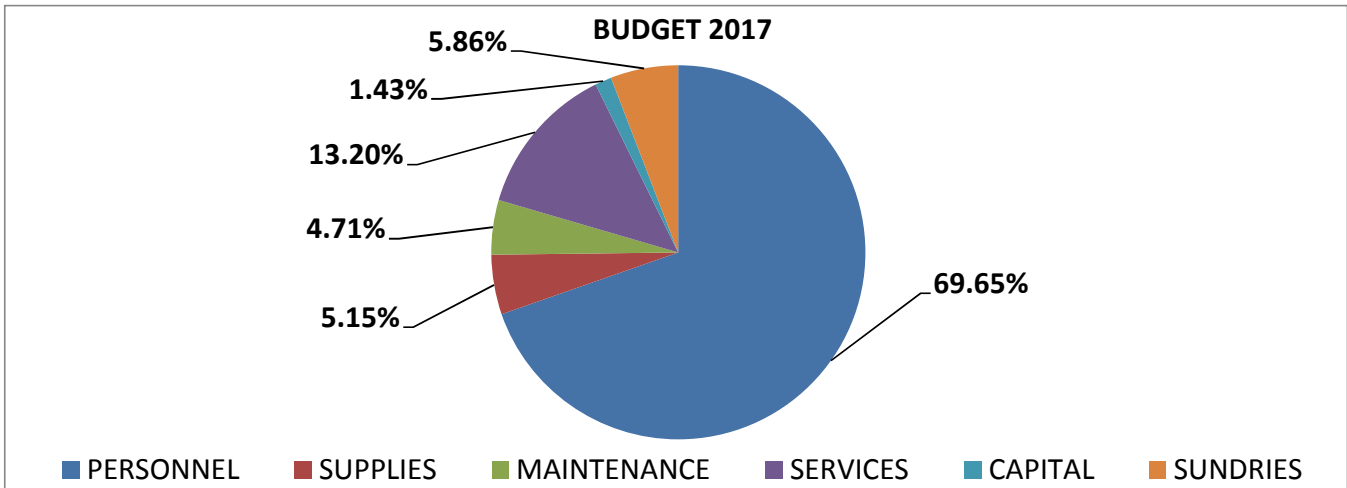
GENERAL FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2018 VERSUS		
	ORIGINAL 2017	AMENDED 2017	RAE* 2017
121 ADMINISTRATION	11.19%	11.19%	29.98%
122 DEVELOPMENT SERVICES	7.17%	7.17%	6.02%
123 HUMAN RESOURCES	23.07%	23.07%	19.59%
125 MAIN STREET	8.10%	8.10%	3.76%
128 ENGINEERING SERVICES	-28.91%	-28.91%	7.00%
131 MAINTENANCE	1.00%	1.00%	2.00%
133 FINANCE	4.18%	4.18%	4.25%
135 PURCHASING/WAREHOUSE	8.34%	8.34%	8.02%
141 STREETS	-7.08%	-7.08%	3.76%
144 PARKS	1.41%	1.41%	6.27%
146 LIBRARY	4.73%	4.73%	3.08%
148 AIRPORT	-0.93%	-0.93%	-0.51%
049 COMMUNITY PROGRAMS & MKTG	23.94%	23.94%	13.12%
149 AQUATICS CENTER	9.65%	9.65%	10.56%
050 CITY COMMUNICATIONS	4.61%	4.61%	10.19%
151 POLICE	-1.48%	-1.48%	2.57%
152 FIRE	3.86%	3.86%	6.11%
154 ANIMAL SHELTER/CONTROL	24.05%	24.05%	19.26%
155 MUNICIPAL COURT	13.67%	13.67%	7.08%
167 GENERAL GOVERNMENT SERVICES	10.33%	10.33%	4.79%
172 INFORMATION TECHNOLOGY	-6.19%	-6.19%	3.71%
100 NON-DEPT DIRECT	0.87%	0.87%	-17.18%
110 NON-DEPT MISC	76.24%	76.24%	74.06%
TOTAL	3.11%	3.11%	6.19%

* REVISED ANNUAL ESTIMATE

GENERAL FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
PERSONNEL	\$ 10,444,250	\$ 11,640,120	\$ 11,640,120	\$ 11,249,735	\$ 12,082,382
SUPPLIES	823,649	957,730	950,630	866,525	892,815
MAINTENANCE	805,864	839,300	854,350	789,271	817,300
SERVICES	2,073,087	2,147,820	2,153,820	2,215,985	2,289,285
CAPITAL	391,863	262,176	283,208	380,926	248,835
SUNDRIES	765,261	978,992	944,010	846,587	1,016,281
TOTAL EXPENDITURES	\$ 15,303,975	\$ 16,826,138	\$ 16,826,138	\$ 16,349,029	\$ 17,346,898



GENERAL FUND EXPENDITURES BY CATEGORY - % CHANGE

CATEGORY	BUDGET 2017 VERSUS		
	ORIGINAL 2017	AMENDED 2017	RAE* 2017
PERSONNEL	3.80%	3.80%	7.40%
SUPPLIES	-6.78%	-6.08%	3.03%
MAINTENANCE	-2.62%	-4.34%	3.55%
SERVICES	6.59%	6.29%	3.31%
CAPITAL	-5.09%	-12.14%	-34.68%
SUNDRIES	3.81%	7.66%	20.04%
TOTAL	3.09%	3.09%	6.10%

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	\$
121 ADMINISTRATION	712.00 Council Chambers Technology Upgrade (Phase I of II) ²	\$ 20,000
125 MAIN STREET	924.00 Design/Construction of Linear Park at Park/First/Church Sts. ⁵	150,000
	924.00 Design of Commerce Street Linear Park ⁵	25,000
131 MAINTENANCE	702.31 City Hall Exterior Refurbishment ²	85,000
	702.31 Replace VAV Controllers w/Temperature Sensors ²	15,600
	810.31 Heavy Duty 4-Post Car Lift ²	18,520
	813.31 Replace 1/2 Ton Pickup Truck (Unit #321) ²	30,000
	815.00 City Hall Signage ²	45,000
141 STREETS	803.00 Rehab 1 Mile of Streets with Asphalt Zipper	135,000
	802.41 Equipment Storage Addition ²	35,000
	815.41 Replace Fence ²	18,000
144 PARKS	716.44 Trash Receptacles - Phases 4 & 5 of 5 - Hohlt Park ⁴	21,600
	716.47 Basketball Court Improvements - Hattie Mae Flowers Park ⁴	6,364
	716.48 Basketball Court Improvements - Henderson Park ⁴	12,736
	716.49 Trash Receptacles - Phases 4 & 5 of 5 - Jerry Wilson Park ⁴	2,400
	716.53 Trash Receptacles - Phases 4 & 5 of 5 - Jackson Street Park ⁴	8,000
	813.44 Utility Dump Vehicle - Replace Unit #173 ²	28,000
	813.44 Pickup Truck - Replace Unit #160 or #40 ²	25,000
	813.44 4-Wheel Drive Tractor - Replace Unit #161 ²	25,000
	816.44 All Sports Building Parking Lot ⁴	45,000
	816.48 Henderson Park Improvements ⁴	294,900
049 COMM. PROGRAMS & MKTG	450.00 City Website Re-Design ²	53,710
	948.40 Christmas Stroll Programming ³	10,000
	948.60 Movies in the Park (1/2 total cost) ³	4,000
149 AQUATICS	311.10 Replaster Leisure Pool ³	80,000
	311.10 Replaster Therapy Pool ³	20,000
	702.49 Replace HVAC Unit (Phase I of IV) ³	13,000
	815.00 Concrete Back Parking Lot ³	17,000
151 POLICE	813.51 3 Police Units & 1 Admin Vehicle ²	175,000
152 FIRE	702.52 Repairs to Brenham Fire Museum ²	35,000
154 ANIMAL CONTROL/SHELTER	813.54 Replace 1/2 Ton Pickup Truck ²	32,000
155 MUNICIPAL COURT	712.00 Council Chambers Technology Upgrade (Phase I of II) ¹	20,000
	991.00 Kiosk Setup Fee ¹	4,400
	991.00 Kiosk Annual Maintenance ¹	2,500
	992.00 Laserfiche & Adobe Licenses ¹	2,050
	992.00 Computer Replacement ¹	2,000
	994.00 Handheld Ticket Writers (2) ¹	8,000
172 INFORMATION TECHNOLOGY	812.72 City Hall Core Network Switch Replacement ²	30,500
TOTAL DEPARTMENTS		\$ 1,555,280

¹ PAID OUT OF FUND 233 COURT TECHNOLOGY & SECURITY FUND

² PAID OUT OF FUND 236 EQUIPMENT FUND

³ PAID OUT OF FUND 101 GENERAL FUND; COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND

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

⁵ CONTINGENCY ITEM ; 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
Records and Information Analyst	0.25
Part-Time Workers	0.57
Total FTEs	4.82
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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 467,306	\$ 455,154	\$ 455,154	\$ 457,185	\$ 554,664
Supplies	18,412	22,860	22,860	22,787	18,500
Maintenance	0	0	0	0	0
Services	178,822	182,100	188,100	175,138	198,734
Capital	0	0	0	0	0
Sundries	121,547	222,000	216,000	99,487	208,945
Total Department Expenditures	\$ 786,087	\$ 882,114	\$ 882,114	\$ 754,597	\$ 980,843

DECISION PACKAGES FUNDED

712.00 Council Chambers Technology Upgrade (Phase 1 of 2) ¹	\$ 20,000
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OUTPUTS

Strategic Objective Reporting	1	1	1	1	1
Council Meetings Held	29	25	25	25	28
Ordinances Passed	33	30	30	18	25
Resolutions Passed	39	35	35	24	30
Open Records Requests	720	700	700	572	550
Liquor Licenses Processed	56	30	30	29	45
Special Event Permits	19	30	30	44	45
Vendor/Solicitor Permits	56	50	50	55	50

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

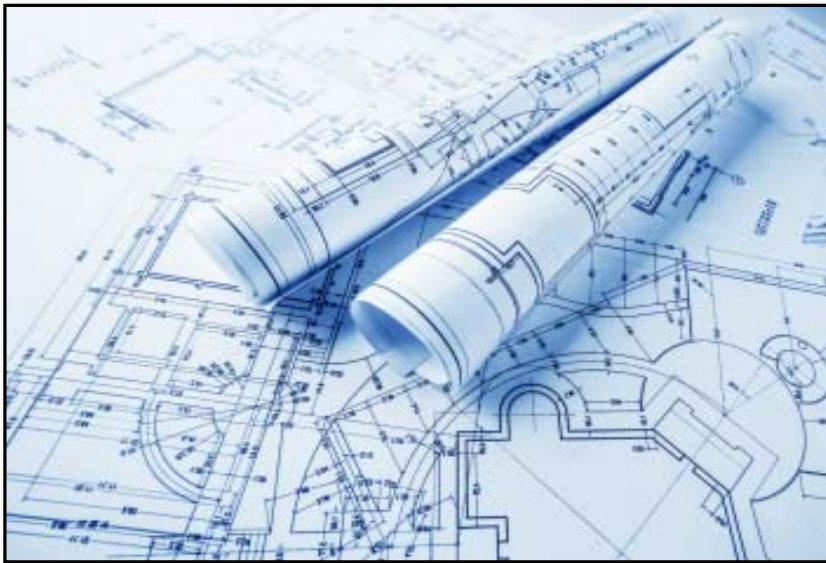
LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 359,109	\$ 341,181	\$ 341,181	\$ 350,993	\$ 413,415
102.00	OVERTIME PAY	117	100	100	100	100
103.00	OASDI/MEDICARE	24,942	27,402	27,402	25,020	32,981
103.02	MATCHING RETIREMENT	20,479	28,091	28,091	26,354	38,938
105.00	LONGEVITY PAY	1,865	1,995	1,995	1,987	2,430
105.01	EDUCATION/MISCELLANEOUS	13,750	12,000	12,000	13,800	13,292
106.00	MEDICAL INSURANCE	43,916	38,489	38,489	36,026	50,088
106.01	LIFE INSURANCE	1,400	1,294	1,294	1,260	1,580
106.02	LONG TERM DISABILITY	775	716	716	725	877
107.00	WORKERS' COMPENSATION	1,556	695	695	920	963
116.00	SALARIES/WAGES CONTINGENCY	0	3,191	3,191	0	0
118.00	ACCRUED COMP TIME	(603)	0	0	0	0
204.00	POSTAGE & FREIGHT	867	1,000	1,000	844	1,000
205.00	OFFICE SUPPLIES	3,384	3,000	3,000	5,000	3,100
206.00	EMPLOYEE RELATIONS	2,320	2,000	2,000	936	2,000
207.00	REPRODUCTION & PRINTING	5,624	5,000	5,000	4,591	6,000
209.00	EDUCATIONAL	482	700	700	468	500
211.00	CLEANING & JANITORIAL	2,655	1,800	1,800	1,124	2,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	2,065	7,000	7,000	8,719	2,200
213.00	COMMUNICATIONS EQUIPMENT	307	200	200	688	500
218.00	PHOTOGRAPHY	0	1,160	1,160	0	200
223.00	SMALL APPLIANCES	0	0	0	18	0
250.00	OTHER SUPPLIES	707	1,000	1,000	399	1,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
402.00	AUDITS/CONSULTANTS FEES	\$ 1,611	\$ 3,500	\$ 9,500	\$ 13,894	\$ 24,234
403.00	TELEPHONE	704	1,300	1,300	551	1,000
407.00	LEGAL NOTICES	0	0	0	0	5,000
409.00	ADVERTISEMENTS/LEGAL NOTICES	3,876	5,000	5,000	3,796	5,000
411.00	CITY ATTORNEY'S FEES	150,713	130,000	130,000	129,673	130,000
413.00	ACCIDENT/DAMAGE CLAIMS	9,448	10,000	10,000	5,000	10,000
419.00	LEGAL FEES	2,390	7,000	7,000	768	7,000
424.00	SERVICE CONTRACTS	8,874	23,800	23,800	20,000	15,000
450.00	OTHER SERVICES	1,206	1,500	1,500	1,456	1,500
901.00	LIAB/CASUALTY INSURANCE	84,815	86,500	86,500	64,125	82,000
907.00	ELECTION EXPENSE	0	7,000	7,000	365	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	18,811	33,000	27,000	25,215	33,000
908.10	MILEAGE	1,786	3,000	3,000	1,846	3,000
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	9,817	6,500	6,500	3,175	5,000
924.00	CONTINGENCY	0	80,000	80,000	0	80,000
928.00	BRAZOS VALLEY COUNCIL	2,250	3,000	3,000	3,000	3,000
949.00	UNEMPLOYMENT BENEFITS	299	0	0	0	0
950.00	OTHER SUNDRY	3,769	3,000	3,000	1,761	2,945
TOTAL DEPARTMENT EXPENDITURES		\$ 786,087	\$ 882,114	\$ 882,114	\$ 754,597	\$ 980,843

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Development Services Director	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	0.70
Total FTEs	6.20

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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 394,275	\$ 416,504	\$ 416,504	\$ 412,454	\$ 446,393
Supplies	15,889	20,400	20,400	21,978	21,900
Maintenance	1,167	200	200	400	900
Services	34,262	26,080	26,080	34,125	29,880
Capital	0	1,700	1,700	1,520	0
Sundries	5,979	14,850	14,850	14,469	15,050
Total Department Expenditures	\$ 451,572	\$ 479,734	\$ 479,734	\$ 484,946	\$ 514,123
DECISION PACKAGES FUNDED					
None					
OUTPUTS**					
# of Planning & Zoning Commission Meetings	13	12	12	14	12
# of Board of Adjustment & Appeal Meetings	12	7	7	9	8
# of Airport Advisory Board Meetings	2	2	2	2	2
# of Building Standards Commission Meetings	2	2	2	2	2
# Permits Issued	964	1,000	1,000	1,294	1,400
# Inspections	1,888	2,500	2,500	2,695	2,750
OUTCOMES					
% Change in Permit Revenue	24.26%	25.95%	25.95%	21.02%	30.42%

* REVISED ANNUAL ESTIMATE

** INFORMATION BASED ON CALENDAR YEAR

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 290,873	\$ 300,866	\$ 300,866	\$ 303,320	\$ 329,186
102.00	OVERTIME PAY	525	200	200	200	200
103.00	OASDI/MEDICARE	22,247	23,710	23,710	23,520	26,014
103.02	MATCHING RETIREMENT	17,799	26,279	26,279	26,236	31,458
105.00	LONGEVITY PAY	3,445	2,255	2,255	3,724	3,935
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	50,188	51,324	51,324	46,390	46,413
106.01	LIFE INSURANCE	1,206	1,247	1,247	1,202	1,308
106.02	LONG TERM DISABILITY	667	688	688	665	723
107.00	WORKERS' COMPENSATION	1,173	894	894	1,197	1,156
116.00	SALARIES/WAGES CONTINGENCY	0	3,041	3,041	0	0
118.00	ACCRUED COMP TIME	150	0	0	0	0
202.00	FUEL	2,434	2,500	2,500	2,778	3,000
203.00	TOOLS/SMALL EQUIPMENT	18	200	200	200	200
204.00	POSTAGE & FREIGHT	2,447	2,000	2,000	2,000	2,500
205.00	OFFICE SUPPLIES	675	1,250	1,250	1,264	1,000
206.00	EMPLOYEE RELATIONS	427	500	500	463	500
207.00	REPRODUCTION & PRINTING	6,995	9,000	9,000	9,000	9,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	506	800	800	800	800
209.00	EDUCATIONAL	251	300	300	300	300
211.00	CLEANING & JANITORIAL	32	0	0	14	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,559	3,750	3,750	4,550	4,500
213.00	COMMUNICATIONS EQUIPMENT	213	0	0	0	0
250.00	OTHER SUPPLIES	332	100	100	609	100
303.00	VEHICLES/LARGE EQUIPMENT	518	200	200	400	500
313.00	COMPUTER/OFFICE EQUIPMENT	649	0	0	0	400

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
402.00	AUDITS/CONSULTANTS	\$ 3,635	\$ 0	\$ 0	\$ 3,786	\$ 0
408.10	RENTALS/LEASES-FLEET	400	375	375	360	375
409.00	ADVERTISEMENTS/LEGAL NOTICES	1,870	1,300	1,300	1,414	1,500
418.00	SUBSTANDARD BUILDING EXPENSE	7,676	5,000	5,000	0	0
422.00	CONTRACT LABOR	5,575	3,000	3,000	7,000	5,500
424.00	SERVICE CONTRACTS	7,016	12,105	12,105	17,305	17,505
445.00	CODE ENFORCEMENT	7,588	4,300	4,300	4,140	5,000
450.00	OTHER SERVICES	503	0	0	120	0
712.00	OFFICE FURNITURE/EQUIPMENT	0	1,700	1,700	1,520	0
901.00	LIAB/CASUALTY INSURANCE	573	600	600	551	600
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,940	6,800	6,800	6,797	6,800
908.10	MILEAGE	85	750	750	521	950
908.20	CONTINUING EDUCATION	0	6,000	6,000	6,000	6,000
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	380	700	700	600	700
TOTAL DEPARTMENT EXPENDITURES		\$ 451,572	\$ 479,734	\$ 479,734	\$ 484,946	\$ 514,123

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Human Resources Director	1.00
Human Resources Specialist	1.00
Human Resources Assistant	<u>0.50</u>
Total FTEs	2.50

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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 157,289	\$ 174,841	\$ 174,841	\$ 181,651	\$ 192,625
Supplies	2,470	4,900	4,900	6,130	6,925
Maintenance	0	0	0	0	0
Services	12,648	16,535	16,535	14,426	45,635
Capital	0	0	0	0	0
Sundries	16,874	19,556	19,556	19,917	20,447
Total Department Expenditures	\$ 189,282	\$ 215,832	\$ 215,832	\$ 222,124	\$ 265,632
DECISION PACKAGES FUNDED					
None					
OUTPUTS					
New Hires Processed	105	90	90	109	100
Terminations Processed	88	75	75	90	75
Job Applications Processed	2,063	2,000	2,000	1,939	2,000
Jobs Advertised	60	65	65	53	50
Training Classes Held	10	6	6	13	15
Workers' Compensation Claims	36	25	25	22	25
Quarterly Loss Prevention Training	6	12	12	5	12
Property/Liability Damage Claims	27	20	20	43	35
OUTCOMES					
Full Time Turnover Rate	12.56%	16.43%	16.43%	14.08%	10.00%

* REVISED ANNUAL ESTIMATE

DEPT 123 - HUMAN RESOURCES DEPARTMENT

\$265,632

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 128,888	\$ 139,279	\$ 139,279	\$ 139,207	\$ 142,654
103.00	OASDI/MEDICARE	9,280	10,748	10,748	10,132	11,018
103.02	MATCHING RETIREMENT	6,420	10,350	10,350	10,529	12,643
105.00	LONGEVITY PAY	990	1,070	1,070	1,066	1,190
106.00	MEDICAL INSURANCE	11,423	11,093	11,093	19,542	23,955
106.01	LIFE INSURANCE	410	504	504	526	542
106.02	LONG TERM DISABILITY	226	279	279	291	299
107.00	WORKERS' COMPENSATION	362	276	276	358	324
116.00	SALARIES/WAGES CONTINGENCY	0	1,242	1,242	0	0
118.00	ACCRUED COMP TIME	(709)	0	0	0	0
204.00	POSTAGE & FREIGHT	507	300	300	183	300
205.00	OFFICE SUPPLIES	393	500	500	1,600	650
206.00	EMPLOYEE RELATIONS	0	0	0	152	0
207.00	REPRODUCTION & PRINTING	1,262	1,200	1,200	1,185	1,200
209.00	EDUCATIONAL	0	0	0	10	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	289	2,900	2,900	2,980	4,775
250.00	OTHER SUPPLIES	19	0	0	20	0
402.00	AUDITS/CONSULTANTS FEES	0	0	0	0	30,000
409.00	ADVERTISEMENTS/LEGAL NOTICES	1,124	1,000	1,000	749	800
410.00	PRE-EMP PHYCLS/NON DOT DRG TST	3,456	6,000	6,000	6,500	6,000
412.00	CDL DOT DRUG TESTS	2,644	3,000	3,000	2,282	3,000
424.00	SERVICE CONTRACTS	5,388	6,500	6,500	4,860	5,800
450.00	OTHER SERVICES	35	35	35	35	35
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,767	3,200	3,200	4,372	4,300
908.05	EMPLOYEE TRAINING	0	500	500	1,295	500
908.10	MILEAGE	332	400	400	250	250
930.00	SPECIAL EVENTS	12,347	14,500	14,500	13,500	14,500
950.00	OTHER SUNDRY	429	956	956	500	897
TOTAL DEPARTMENT EXPENDITURES		\$ 189,282	\$ 215,832	\$ 215,832	\$ 222,124	\$ 265,632

* REVISED ANNUAL ESTIMATE



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STAFFING (FTEs)

Main Street Manager	1.00
Part-Time Community Services Aide	0.25
Part-Time Downtown Events Worker	0.25
Total FTEs	1.50

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. Downtown Brenham is a unique attraction for the community that it is open every day, year-round. 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

\$161,323

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 81,221	\$ 91,764	\$ 91,764	\$ 91,878	\$ 109,793
Supplies	581	3,225	3,225	3,144	5,030
Maintenance	0	0	0	0	0
Services	2,268	18,000	18,000	18,000	12,800
Capital	0	0	0	1,900	0
Sundries	30,490	36,250	36,250	40,555	33,700
Total Department Expenditures	\$ 114,559	\$ 149,239	\$ 149,239	\$ 155,477	\$ 161,323
DECISION PACKAGES FUNDED					
924.00 Design/Construction of Linear Park at Park/First/Church Sts. ¹					\$ 150,000
924.00 Design of Commerce Street Linear Park ¹					25,000
					\$ 175,000
OUTPUTS					
Downtown Reinvestment	\$8,445,000	\$1,250,000	\$1,250,000	\$1,200,000	\$1,250,000
# Downtown Events	8	12	12	8	8
# Event Visitors	13,500	16,000	16,000	13,500	16,000
Volunteer Hours Logged	2,300	2,750	2,750	2,300	2,100
OUTCOMES					
National Main St Recognition	Yes	Yes	Yes	Yes	Yes
% Change in Event Revenue	18.24%	23.73%	23.73%	31.98%	20.41%

* REVISED ANNUAL ESTIMATE

¹ CONTINGENCY ITEM; COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND

DEPT 125 - MAIN STREET DEPARTMENT

\$161,323

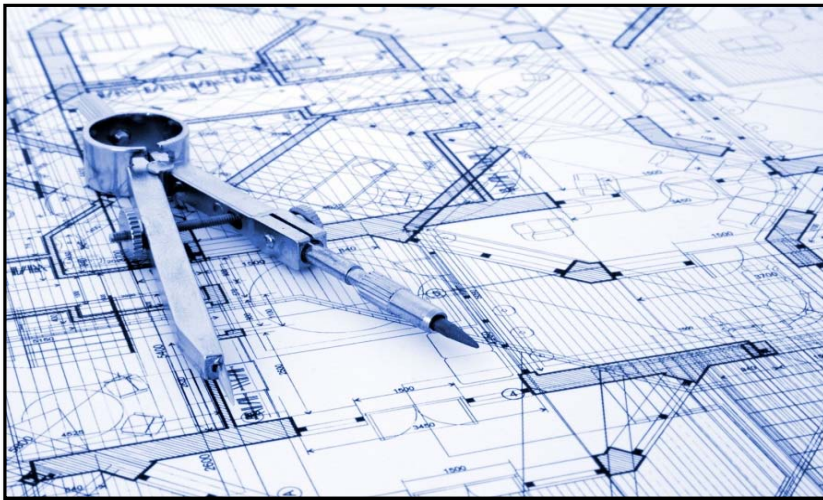
LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 63,099	\$ 70,960	\$ 70,960	\$ 65,267	\$ 79,371
103.00	OASDI/MEDICARE	4,674	5,534	5,534	4,788	6,190
103.02	MATCHING RETIREMENT	3,925	5,819	5,819	5,760	6,768
105.00	LONGEVITY PAY	980	983	983	982	1,103
106.00	MEDICAL INSURANCE	7,943	7,217	7,217	14,467	15,487
106.01	LIFE INSURANCE	275	278	278	285	285
106.02	LONG TERM DISABILITY	152	154	154	158	158
107.00	WORKERS' COMPENSATION	173	141	141	171	431
116.00	SALARIES/WAGES CONTINGENCY	0	678	678	0	0
204.00	POSTAGE	66	150	150	150	100
205.00	OFFICE SUPPLIES	67	75	75	75	50
207.00	REPRODUCTION & PRINTING	448	3,000	3,000	2,919	3,500
207.00	CLOTHING/PERS PROTECTIVE EQUIP	0	0	0	0	400
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	980
402.00	AUDITS/CONSULTANTS FEES	0	15,000	15,000	15,000	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	1,218	1,500	1,500	1,500	6,500
424.00	SERVICE CONTRACTS	1,050	1,500	1,500	1,500	6,300
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	1,900	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,615	5,500	5,500	5,488	4,450
908.10	MILEAGE	793	750	750	738	1,000
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	1,018	1,000	1,000	1,001	1,250
948.00	DOWNTOWN EXPENSE-OTHER	10,426	15,000	15,000	19,157	12,500
948.50	HOT NIGHTS, COOL TUNES	485	0	0	171	0
948.90	LOCAL HISTORY DAY PROGRAM	14,152	14,000	14,000	14,000	14,500
TOTAL DEPARTMENT EXPENDITURES		\$ 114,559	\$ 149,239	\$ 149,239	\$ 155,477	\$ 161,323

* REVISED ANNUAL ESTIMATE



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STAFFING (FTEs)

City Engineer	<u>1.00</u>
Total FTEs	1.00

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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 103,325	\$ 202,649	\$ 202,649	\$ 134,162	\$ 141,135
Supplies	339	3,550	3,550	3,371	2,050
Maintenance	0	0	0	0	0
Services	2,943	3,000	3,000	790	3,000
Capital	0	0	0	0	0
Sundries	994	3,600	3,600	3,065	5,100
Total Department Expenditures	\$ 107,600	\$ 212,799	\$ 212,799	\$ 141,388	\$ 151,285

DECISION PACKAGES FUNDED

None

OUTPUTS

None

OUTCOMES

None

* REVISED ANNUAL ESTIMATE

DEPT 128 - ENGINEERING SERVICES DEPARTMENT

\$151,285

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 77,492	\$ 146,265	\$ 146,265	\$ 98,811	\$ 102,665
103.00	OASDI/MEDICARE	6,053	11,674	11,674	7,771	8,335
103.02	MATCHING RETIREMENT	5,000	13,445	13,445	9,140	10,903
105.00	LONGEVITY PAY	0	55	55	53	113
105.01	EDUCATION/MISCELLANEOUS	4,615	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	9,370	22,187	22,187	11,186	11,977
106.01	LIFE INSURANCE	257	631	631	447	440
106.02	LONG TERM DISABILITY	143	349	349	248	244
107.00	WORKERS' COMPENSATION	394	496	496	506	458
116.00	SALARIES/WAGES CONTINGENCY	0	1,547	1,547	0	0
203.00	TOOLS/SMALL EQUIPMENT	163	300	300	258	300
205.00	OFFICE SUPPLIES	147	500	500	500	500
206.00	EMPLOYEE RELATIONS	0	100	100	100	100
207.00	REPRODUCTION & PRINTING	29	100	100	27	100
208.00	CLOTHING/PERS PROTECTIVE EQUIP	0	300	300	0	300
209.00	EDUCATIONAL	0	250	250	0	250
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	1,800	1,800	2,286	300
250.00	OTHER SUPPLIES	0	200	200	200	200
402.00	AUDITS/CONSULTANTS FEES	2,133	0	0	0	0
403.00	TELEPHONE	0	1,000	1,000	175	1,000
408.10	RENTALS/LEASES - FLEET	0	500	500	0	500
424.00	SERVICE CONTRACTS	590	1,500	1,500	477	1,000
450.00	OTHER SERVICES	220	0	0	138	500
908.00	SEMINARS/MEMBERSHIP/TRAVE	771	3,000	3,000	2,465	4,000
908.10	MILEAGE	222	500	500	600	1,000
950.00	OTHER SUNDRY	0	100	100	0	100
TOTAL DEPARTMENT EXPENDITURES		\$ 107,600	\$ 212,799	\$ 212,799	\$ 141,388	\$ 151,285

* 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	0.50
Total FTEs	8.50

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

GOALS AND OBJECTIVES

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

Facility Maintenance

- > Ensure all buildings are kept in compliance with city, state, and federal codes;
- > Conduct walk-throughs of new facilities to utilize warranties on issues that may arise;
- > Cut contractor costs by performing in-house construction and remodeling services;
- > Ensure competitive quotes are received from third party contractors doing work on City facilities; and
- > Assist with maintenance of all airport runway lighting (REIL and PAPI) to comply with FAA.

Vehicle Maintenance

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

DEPT 131 - MAINTENANCE DEPARTMENT

\$744,211

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 460,345	\$ 509,917	\$ 509,917	\$ 503,474	\$ 531,816
Supplies	24,646	28,025	28,025	28,805	28,805
Maintenance	33,578	43,700	43,700	54,064	33,700
Services	128,186	147,825	147,825	135,840	136,940
Capital	3,350	0	0	0	4,950
Sundries	2,944	7,400	7,400	7,422	8,000
Total Department Expenditures	\$ 653,049	\$ 736,867	\$ 736,867	\$ 729,605	\$ 744,211

DECISION PACKAGES FUNDED

702.31 City Hall Exterior Refurbishment ¹				\$ 85,000
702.31 Replace VAV Controllers w/Temperature Sensors ¹				15,600
810.31 Heavy Duty 4-Post Car Lift ¹				18,520
813.31 Replace 1/2 Ton Pickup Truck (Unit #321) ¹				30,000
815.00 City Hall Signage ¹				45,000
				\$ 194,120

OUTPUTS

Building Maintenance					
Remodel Projects	5	5	5	7	5
New Construction	3	3	3	2	2
Roof Repairs	8	5	5	15	10
Total HVAC Services and Repairs	164	100	100	75	75
HVAC Repairs (major)	5	4	4	8	5
Street Light Repairs	149	200	200	168	175
Flags and Banners	52	60	60	43	50
Miscellaneous Services and Repairs	268	250	250	316	300
Vehicle Maintenance					
Brake Repairs	35	50	50	45	50
Transmission Repairs	8	10	10	5	10
Oil Changes	56	100	100	64	100
Outsourced Oil Changes	130	120	120	120	120
State Inspections	107	120	120	116	120
Service Calls					
Facility Maintenance	925	1,000	1,000	1,072	1,100
Vehicle Maintenance	542	800	800	608	700

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

DEPT 131 - MAINTENANCE DEPARTMENT

\$744,211

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 335,776	\$ 343,557	\$ 343,557	\$ 340,902	\$ 356,686
102.00	OVERTIME PAY	3,532	1,500	1,500	3,500	1,500
103.00	OASDI/MEDICARE	25,274	27,095	27,095	26,094	28,168
103.02	MATCHING RETIREMENT	20,716	30,470	30,470	30,132	35,907
105.00	LONGEVITY PAY	2,300	2,440	2,440	2,437	3,135
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	87,796	85,113	85,113	81,743	88,645
106.01	LIFE INSURANCE	1,445	1,451	1,451	1,470	1,501
106.02	LONG TERM DISABILITY	798	800	800	811	829
107.00	WORKERS' COMPENSATION	10,549	7,939	7,939	10,385	9,445
116.00	SALARIES/WAGES CONTINGENCY	0	3,552	3,552	0	0
118.00	ACCRUED COMP TIME	1,403	0	0	0	0
120.00	PAYROLL CONTRA EXPENSE	(35,242)	0	0	0	0
202.00	FUEL	5,154	5,000	5,000	7,061	6,000
203.00	TOOLS/SMALL EQUIPMENT	4,186	4,500	4,500	4,548	5,000
204.00	POSTAGE & FREIGHT	0	50	50	0	0
205.00	OFFICE SUPPLIES	337	200	200	194	250
206.00	EMPLOYEE RELATIONS	838	800	800	746	800
207.00	REPRODUCTION/PRINTING	173	700	700	597	700
208.00	CLOTHING/PERS PROTECTIVE EQUIP	4,571	5,300	5,300	4,766	5,280
210.00	BOTANICAL & AGRICULTURAL	159	75	75	50	75
211.00	CLEANING AND JANITORIAL	2,362	2,000	2,000	1,846	1,800
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,123	3,400	3,400	2,999	2,200
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	0	700
221.00	SAFETY/FIRST AID SUPPLIES	474	500	500	498	500
223.00	SMALL APPLIANCES	242	0	0	0	0
250.00	OTHER SUPPLIES	5,027	5,500	5,500	5,500	5,500

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 9,618	\$ 7,000	\$ 7,000	\$ 9,000	\$ 7,000
304.00	MACHINERY/EQUIPMENT	751	1,000	1,000	805	1,000
310.00	LAND/GROUNDS	0	500	500	4,379	500
312.00	BUILDINGS/APPLIANCES	23,209	35,000	35,000	39,880	25,000
350.00	OTHER MAINTENANCE	0	200	200	0	200
401.00	ELECTRICAL	70,730	83,500	83,500	73,358	75,000
402.00	AUDITS/CONSULTANTS FEES	1,950	1,950	1,950	2,604	0
403.00	TELEPHONE	752	750	750	938	1,500
404.00	GAS	3,257	4,800	4,800	4,336	4,500
405.00	WATER	2,239	2,100	2,100	2,222	2,200
406.00	SEWER	1,863	1,700	1,700	1,721	1,700
406.50	GARBAGE	2,223	2,325	2,325	1,422	1,500
406.60	DISPOSAL FEES	687	400	400	399	400
408.00	RENTAL & LEASES	0	0	0	217	0
408.10	RENTALS/LEASES-FLEET	985	300	300	480	500
415.00	JANITORIAL SERVICES	27,456	30,000	30,000	28,852	31,140
424.00	SERVICE CONTRACTS	12,168	13,500	13,500	13,168	12,500
450.00	OTHER SERVICES	3,875	6,500	6,500	6,123	6,000
710.00	MACHINERY/EQUIPMENT	3,350	0	0	0	4,950
901.00	LIAB/CASUALTY INSURANCE	3,508	3,800	3,800	3,553	3,900
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,253	2,500	2,500	2,475	2,500
908.10	MILEAGE	30	100	100	100	100
950.00	OTHER SUNDRY	1,296	1,000	1,000	1,294	1,500
SUBTOTAL DEPARTMENT EXPENDITURES		\$ 656,191	\$ 736,867	\$ 736,867	\$ 729,605	\$ 744,211
999.08	B&G CLUB-MAINT REIMB	(3,142)	0	0	0	0
TOTAL DEPARTMENT EXPENDITURES		\$ 653,049	\$ 736,867	\$ 736,867	\$ 729,605	\$ 744,211

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Assistant City Manager: Chief Financial Officer	1.00
Controller	1.00
Budget Manager	1.00
Accounting Manager	1.00
Accounting Supervisor	1.00
Financial Accountant	1.00
Accounting Clerk II	1.00
Accounting Clerk I	1.00
Accounting Assistant	1.00
Accounting Intern	0.12

Total FTEs **9.12**

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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 744,051	\$ 761,935	\$ 761,935	\$ 762,302	\$ 799,191
Supplies	14,968	18,075	18,075	15,270	15,810
Maintenance	0	0	0	0	0
Services	154,911	158,250	158,250	159,430	162,050
Capital	2,284	0	0	0	0
Sundries	6,576	8,400	8,400	8,955	9,150
Total Department Expenditures	\$ 922,790	\$ 946,660	\$ 946,660	\$ 945,957	\$ 986,201

DECISION PACKAGES FUNDED

None

OUTPUTS

Fiscal Management

- Accounts Payable Transactions	6,328	6,050	6,050	6,823	7,150
- Payroll Transactions	6,934	7,010	7,010	7,131	7,190
- Days of General Fund Reserves	108	108	108	109	106
- Days Reserve Renovation & Repair	5	5	5	5	5
- Management Financials	4	4	4	4	4

Budget Management

- Performance Reports	4	4	4	4	4
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OUTCOMES

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 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 551,497	\$ 542,070	\$ 542,070	\$ 552,249	\$ 571,678
103.00	OASDI/MEDICARE	39,954	42,258	42,258	40,587	44,603
103.02	MATCHING RETIREMENT	32,252	48,667	48,667	48,614	58,088
105.00	LONGEVITY PAY	2,490	2,558	2,558	2,541	3,338
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	107,948	109,894	109,894	107,120	110,347
106.01	LIFE INSURANCE	2,197	2,346	2,346	2,410	2,462
106.02	LONG TERM DISABILITY	1,226	1,297	1,297	1,333	1,363
107.00	WORKERS' COMPENSATION	1,506	1,089	1,089	1,448	1,312
116.00	SALARIES/WAGES CONTINGENCY	0	5,756	5,756	0	0
118.00	ACCRUED COMP TIME	(1,020)	0	0	0	0
204.00	POSTAGE & FREIGHT	3,442	3,300	3,300	3,400	3,400
205.00	OFFICE SUPPLIES	3,317	4,500	4,500	3,500	4,500
206.00	EMPLOYEE RELATIONS	977	750	750	950	950
207.00	REPRODUCTION & PRINTING	3,717	5,000	5,000	3,700	4,000
209.00	EDUCATIONAL	0	200	200	100	200
211.00	CLEANING AND JANITORIAL	98	75	75	128	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	3,379	4,200	4,200	3,400	2,600
223.00	SMALL APPLIANCES	0	0	0	32	0
250.00	OTHER SUPPLIES	38	50	50	60	60
402.00	AUDITS/CONSULTANTS FEES	56,056	63,500	63,500	63,100	60,000
424.00	SERVICE CONTRACTS	35,080	33,000	33,000	33,000	36,500
426.00	ADP PAYROLL/PORTAL SERVICES	59,145	60,200	60,200	61,800	64,000
428.00	BANK FEES	3,700	600	600	600	600
450.00	OTHER SERVICES	930	950	950	930	950
715.00	OTHER CAPITAL	2,284	0	0	0	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	6,388	7,500	7,500	8,500	8,500
908.10	MILEAGE	194	800	800	450	600
908.20	CONTINUING EDUCATION	0	0	0	0	0
950.00	OTHER SUNDRY	(6)	100	100	5	50
TOTAL DEPARTMENT EXPENDITURES		\$ 922,790	\$ 946,660	\$ 946,660	\$ 945,957	\$ 986,201

* 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
Total FTEs	3.47

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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 222,750	\$ 229,478	\$ 229,478	\$ 231,549	\$ 245,390
Supplies	4,957	7,040	7,040	7,468	10,340
Maintenance	2,487	850	850	2,171	5,450
Services	29,061	29,360	29,360	26,691	28,010
Capital	0	0	0	0	0
Sundries	3,439	4,100	4,100	3,762	4,225
Total Department Expenditures	\$ 262,694	\$ 270,828	\$ 270,828	\$ 271,641	\$ 293,415

DECISION PACKAGES FUNDED

None

OUTPUTS

Purchasing					
- Total Purchase Orders	820	950	950	802	850
- Total Bids and RFPs	9	14	14	10	14
Physical Inventory					
- Item Codes Maintained	1,206	1,250	1,250	1,207	1,250
- Number of Items Disbursed	106,186	150,000	150,000	131,162	150,000
- Dollars Disbursed	\$777,636	\$ 950,000	\$ 950,000	\$1,001,938	\$ 950,000
Online Auctions	107	60	60	109	80
Auction Revenue	\$98,171	\$ 50,000	\$ 50,000	\$192,672	\$80,000

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 157,685	\$ 160,596	\$ 160,596	\$ 163,554	\$ 170,697
102.00	OVERTIME PAY	486	200	200	200	200
103.00	OASDI/MEDICARE	11,271	12,520	12,520	12,006	13,326
103.02	MATCHING RETIREMENT	9,269	13,682	13,682	13,787	16,597
105.00	LONGEVITY PAY	2,030	2,035	2,035	2,033	2,275
106.00	MEDICAL INSURANCE	38,022	35,703	35,703	36,078	38,627
106.01	LIFE INSURANCE	648	657	657	681	701
106.02	LONG TERM DISABILITY	358	363	363	377	387
107.00	WORKERS' COMPENSATION	2,823	2,102	2,102	2,833	2,580
116.00	SALARIES/WAGES CONTINGENCY	0	1,620	1,620	0	0
118.00	ACCRUED COMP TIME	157	0	0	0	0
202.00	FUEL	636	600	600	594	600
203.00	TOOLS/SMALL EQUIPMENT	261	500	500	392	2,500
204.00	POSTAGE & FREIGHT	518	600	600	599	600
205.00	OFFICE SUPPLIES	710	500	500	383	1,500
206.00	EMPLOYEE RELATIONS	764	1,200	1,200	1,178	1,000
207.00	REPRODUCTION/PRINTING	311	700	700	1,200	1,700
208.00	CLOTHING/PERS PROTECTIVE EQUIP	211	840	840	840	840
211.00	CLEANING AND JANITORIAL	161	100	100	99	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	114	1,000	1,000	755	500
216.10	RESALE ITEMS-VENDING MACHINES	519	500	500	499	500
218.00	PHOTOGRAPHY	480	0	0	0	0
221.00	SAFETY/FIRST AID SUPPLIES	0	100	100	100	100
223.00	SMALL APPLIANCES	0	0	0	556	0
250.00	OTHER SUPPLIES	273	400	400	273	400

DEPT 135 - PURCHASING/WAREHOUSE DEPARTMENT

\$293,415

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 28	\$ 100	\$ 100	\$ 46	\$ 100
304.00	MACHINERY/EQUIPMENT	0	0	0	25	0
312.00	BUILDINGS/APPLIANCES	1,976	750	750	2,100	5,350
350.00	OTHER MAINTENANCE	484	0	0	0	0
401.00	ELECTRICAL	10,567	13,000	13,000	8,800	10,000
404.00	GAS	125	135	135	120	135
405.00	WATER	520	550	550	455	500
406.00	SEWER	322	350	350	216	250
406.50	GARBAGE	1,075	1,225	1,225	622	625
409.00	ADVERTISEMENTS/LEGAL NOTICES	2,749	2,000	2,000	1,996	2,000
415.00	JANITORIAL SERVICES	2,940	1,500	1,500	4,230	3,500
424.00	SERVICE CONTRACTS	10,231	10,100	10,100	9,800	10,500
450.00	OTHER SERVICES	532	500	500	452	500
901.00	LIAB/CASUALTY INSURANCE	2,433	2,750	2,750	2,468	2,775
908.00	SEMINARS/MEMBERSHIP/TRAVE	640	650	650	650	1,250
908.10	MILEAGE	0	100	100	100	100
908.20	CONTINUING EDUCATION	365	500	500	444	0
950.00	OTHER SUNDRY	0	100	100	100	100
TOTAL DEPARTMENT EXPENDITURES		\$ 262,694	\$ 270,828	\$ 270,828	\$ 271,641	\$ 293,415

* 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
Maintenance Worker II	3.00
Maintenance Worker I	5.00
Total FTEs	15.00

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 2017-18, the Street Department has planned to reconstruct approximately 18 sections of roadways throughout town. This will improve 2.7 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 utility 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;
- > Upgrade street signs and directional signs to best represent our City for both local residents and visitors; and
- > Update the Rail Road crossing delineators to maintain their visibility to the traveling public.

DEPT 141 - STREETS DEPARTMENT

\$1,281,796

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 614,860	\$ 762,933	\$ 762,933	\$ 657,747	\$ 741,486
Supplies	66,899	95,020	95,020	76,872	73,820
Maintenance	220,550	321,850	321,850	258,639	287,750
Services	33,580	24,040	24,040	27,170	23,640
Capital	165,187	157,000	157,000	197,326	135,000
Sundries	15,747	18,550	18,550	17,637	20,100
Total Department Expenditures	\$ 1,116,823	\$ 1,379,393	\$ 1,379,393	\$ 1,235,391	\$ 1,281,796

DECISION PACKAGES FUNDED

803.00 Rehab 1 Mile of Streets with Asphalt Zipper					\$ 135,000
802.41 Equipment Storage Addition ¹					35,000
815.41 Replace Fence ¹					18,000
					\$ 188,000

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	14,000
Cracked Sealed (miles)	30	25	25	10	15
Work Orders Completed	468	450	450	455	500

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

DEPT 141 - STREETS DEPARTMENT

\$1,281,796

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 446,753	\$ 499,491	\$ 499,491	\$ 457,672	\$ 506,639
102.00	OVERTIME PAY	3,925	2,500	2,500	2,500	2,500
103.00	OASDI/MEDICARE	33,748	39,522	39,522	34,987	40,036
103.02	MATCHING RETIREMENT	28,238	44,205	44,205	43,260	52,362
105.00	LONGEVITY PAY	6,800	7,018	7,018	7,056	7,220
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	122,893	132,102	132,102	110,726	135,740
106.01	LIFE INSURANCE	1,870	2,104	2,104	1,937	2,198
106.02	LONG TERM DISABILITY	1,067	1,159	1,159	1,101	1,211
107.00	WORKERS' COMPENSATION	28,970	23,661	23,661	29,635	27,580
116.00	SALARIES/WAGES CONTINGENCY	0	5,171	5,171	0	0
118.00	ACCRUED COMP TIME	1,949	0	0	0	0
120.00	PAYROLL CONTRA EXPENSE	(67,353)	0	0	(37,127)	(40,000)
202.00	FUEL	38,197	68,000	68,000	44,192	45,000
203.00	TOOLS/SMALL EQUIPMENT	3,917	4,300	4,300	3,532	4,300
204.00	POSTAGE	64	0	0	0	0
205.00	OFFICE SUPPLIES	281	200	200	1,075	200
206.00	EMPLOYEE RELATIONS	746	800	800	787	800
207.00	REPRODUCTION & PRINTING	189	200	200	100	200
208.00	CLOTHING/PERS PROTECTIVE EQUIP	6,935	7,020	7,020	7,038	7,020
210.00	BOTANICAL & AGRICULTURAL	6,344	7,200	7,200	7,146	7,200
211.00	CLEANING AND JANITORIAL	710	1,200	1,200	1,202	1,200
212.00	COMPUTER EQUIPMENT & SUPPLIES	836	2,100	2,100	1,300	1,400
213.00	COMMUNICATIONS EQUIPMENT	577	0	0	0	0
221.00	SAFETY/FIRST AID SUPPLIES	3,498	1,500	1,500	1,500	1,500
250.00	OTHER SUPPLIES	4,605	2,500	2,500	9,000	5,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 97,737	\$ 70,000	\$ 70,000	\$ 60,597	\$ 70,000
303.10	EQUIPMENT CONTRA EXPENSE	(69,023)	0	0	(41,685)	(40,000)
304.00	MACHINERY/EQUIPMENT	5,298	4,750	4,750	4,750	4,750
312.00	BUILDINGS/APPLIANCES	856	1,000	1,000	2,200	7,000
315.00	STREETS/INLETS/CURBS	4,193	4,000	4,000	3,379	4,000
315.10	STREETS-CONCRETE WORK	52,919	70,000	70,000	65,896	80,000
315.20	STREETS-MISC MATERIALS	69,836	90,000	90,000	89,177	80,000
315.30	STREETS-PREVENTATIVE MAINT	33,330	60,000	60,000	54,059	60,000
317.00	TRAFFIC SIGNS & ST MARKERS	25,404	22,000	22,000	20,166	22,000
350.00	OTHER MAINTENANCE	0	100	100	100	0
401.00	ELECTRICAL	3,662	3,900	3,900	3,849	3,900
403.00	TELEPHONE	618	700	700	608	700
405.00	WATER	829	1,200	1,200	831	1,000
406.00	SEWER	1,121	1,600	1,600	1,076	1,400
406.50	GARBAGE	942	940	940	948	940
406.60	DISPOSAL FEES	4,826	2,000	2,000	2,000	2,000
408.00	RENTAL & LEASES	2,519	5,000	5,000	2,894	3,000
408.10	RENTALS/LEASES-FLEET	16,168	7,500	7,500	14,000	9,500
422.00	CONTRACT LABOR	1,947	0	0	0	0
424.00	SERVICE CONTRACTS	192	200	200	198	200
450.00	OTHER SERVICES	757	1,000	1,000	766	1,000
710.00	MACHINERY/EQUIPMENT	0	7,000	7,000	7,836	0
803.00	STREETS/INLETS/CURBS	165,187	150,000	150,000	149,988	135,000
815.00	OTHER CAPITAL OUTLAY	0	0	0	39,502	0
901.00	LIAB/CASUALTY INSURANCE	13,937	14,400	14,400	13,917	16,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,658	4,000	4,000	3,570	4,000
908.10	MILEAGE	152	150	150	150	100
TOTAL DEPARTMENT EXPENDITURES		\$ 1,116,823	\$ 1,379,393	\$ 1,379,393	\$ 1,235,391	\$ 1,281,796

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Parks Superintendent	1.00
Assistant Parks Superintendent	1.00
Parks Maintenance Coordinator	1.00
Support Services Coordinator	0.50
Parks Electrician	1.00
Parks Mechanic	1.00
Athletic Facility Caretaker	1.00
Landscape Maintenance Worker	1.00
Maintenance Worker II	4.00
Maintenance Worker I	1.00
Part-Time Maintenance Worker	3.17
Total FTEs	15.67

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.

- > Complete Phase II of the basketball goal replacement program to enhance the basketball goals at all parks.
- > Continue to work with the Parks and Recreation Advisory Board to keep the Parks Master Plan updated and assist with any grant opportunities that arise;
- > Keep parks and athletic fields in pristine condition in order to attract visitors and maintain the City's image as a sports venue;
- > Continue to work with youth sports organizations as they grow and as new ones start new leagues that may use City facilities;
- > Continue maintenance on facilities/buildings in all parks to keep them safe, clean, and aesthetically pleasing;
- > Continue maintenance plan on tree trimming and removal of dead trees at all parks that is cost effective and within budget; and
- > Continue vegetation control and landscaping to enhance appearance around public buildings, public facilities, and the downtown area.

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 627,129	\$ 750,335	\$ 750,335	\$ 718,681	\$ 739,010
Supplies	93,857	108,010	108,010	101,941	106,800
Maintenance	119,039	134,500	134,500	127,889	124,300
Services	202,071	224,370	224,370	211,685	283,365
Capital	0	23,200	23,200	22,905	1,800
Sundries	(27,207)	(19,950)	(19,950)	(18,412)	(17,550)
Total Department Expenditures	\$ 1,014,889	\$ 1,220,465	\$ 1,220,465	\$ 1,164,689	\$ 1,237,725
OUTPUTS					
Parks Acreage Maintained	191	191	191	191	191
Number of Parks Employees (FTE)	15.42	16.67	16.67	16.67	15.67
Park Acreage Maintained per Employee	12.39	11.46	11.46	11.46	12.19
Green Space Acreage	7.04	7.04	7.04	7.04	7.04
Contract Mowing Acreage Maintained	39	39	39	39	59
Cost per Acre per Year to Maintain	5,125	6,163	6,163	5,881	6,250
Playground Units Inspected/Maintained	14	14	14	14	15
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
Total Hosted Tournaments	23	30	30	31	35
- Baseball	12	14	14	20	15
- Softball	3	6	6	5	8
- Soccer	6	6	6	6	9
- Football	2	4	4	0	3
Total Teams	317	420	420	564	585
Field Scheduling					
Season Games - Number of Games					
- BISD Boys Soccer and Baseball	83	50	50	52	60
- Blinn Softball	31	31	31	20	25
- Other (First Baptist, BCA, Tomball)	12	9	9	19	25
Youth Leagues - Games per Season					
- WCYSA (Fall & Spring)	452	325	325	398	400
- BCYFL 2	N/A	11	11	31	31
- WCYFL	44	38	38	12	44
- WCLL	260	260	260	235	300
Adult Leagues (Soccer, Blinn Int., City, etc.)	135	135	135	116	125
Select Teams - Number of teams	14	14	14	13	15

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 425,278	\$ 514,388	\$ 514,388	\$ 493,491	\$ 502,924
102.00	OVERTIME PAY	8,496	4,000	4,000	9,000	4,000
103.00	OASDI/MEDICARE	32,583	40,663	40,663	38,250	39,827
103.02	MATCHING RETIREMENT	25,640	41,575	41,575	39,991	46,185
105.00	LONGEVITY PAY	6,340	6,353	6,353	6,352	7,135
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	106,266	119,530	119,530	110,815	118,777
106.01	LIFE INSURANCE	1,702	1,975	1,975	1,879	1,928
106.02	LONG TERM DISABILITY	940	1,087	1,087	1,038	1,064
107.00	WORKERS' COMPENSATION	11,325	9,907	9,907	11,865	11,170
116.00	SALARIES/WAGES CONTINGENCY	0	4,857	4,857	0	0
118.00	ACCRUED COMP TIME	2,559	0	0	0	0
202.00	FUEL	12,996	18,000	18,000	15,853	17,000
203.00	TOOLS/SMALL EQUIPMENT	3,477	4,500	4,500	4,314	3,500
204.00	POSTAGE	59	100	100	113	100
205.00	OFFICE SUPPLIES	360	250	250	250	100
206.00	EMPLOYEE RELATIONS	1,335	1,600	1,600	1,551	1,400
207.00	REPRODUCTION & PRINTING	522	550	550	550	550
208.00	CLOTHING/PERS PROTECTIVE EQUIP	5,372	7,760	7,760	7,689	7,000
210.00	BOTANICAL & AGRICULTURAL	33,131	32,000	32,000	32,806	34,200
210.10	BOTANICAL-BEAUTIFICATION	3,869	6,000	6,000	6,237	6,000
211.00	CLEANING AND JANITORIAL	13,582	15,000	15,000	13,098	13,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,129	300	300	515	4,000
221.00	SAFETY/FIRST AID SUPPLIES	416	350	350	453	350
223.00	SMALL APPLIANCES	225	600	600	680	600
250.00	OTHER SUPPLIES	6,335	8,000	8,000	6,359	7,000
250.20	OTHER SUPPLIES-FIELD SUPPLIES	11,050	13,000	13,000	11,473	12,000
303.00	VEHICLES/LARGE EQUIPMENT	19,604	18,500	18,500	20,551	18,500
304.00	MACHINERY/EQUIPMENT	15,624	3,500	3,500	2,711	3,500
306.00	OUTDOOR/STREET LIGHTING	13,593	10,000	10,000	13,000	10,000
310.00	LAND/GROUNDS	50,427	65,000	65,000	56,943	55,000
312.00	BUILDINGS/APPLIANCES	9,452	22,500	22,500	21,495	22,300
313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	20	0
350.00	OTHER MAINTENANCE	10,339	15,000	15,000	13,169	15,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
401.00	ELECTRICAL	\$ 83,794	\$ 92,500	\$ 92,500	\$ 89,453	\$ 92,500
402.80	SPECIAL SERVICES-TREE TRIMMING	9,200	10,000	10,000	10,000	10,000
403.00	TELEPHONE	375	400	400	324	400
404.00	GAS	3,509	4,100	4,100	3,802	4,100
405.00	WATER	15,304	17,500	17,500	16,588	17,500
406.00	SEWER	11,906	11,750	11,750	11,632	11,750
406.50	GARBAGE	16,628	15,000	15,000	16,848	15,000
406.60	DISPOSAL FEES	2,585	2,000	2,000	1,997	2,000
408.00	RENTAL & LEASES	0	0	0	209	250
408.10	RENTALS/LEASES-FLEET	1,020	1,000	1,000	991	700
415.00	JANITORIAL SERVICES	2,340	2,400	2,400	4,050	5,800
422.00	CONTRACT LABOR	26,400	26,400	26,400	26,400	52,800
424.00	SERVICE CONTRACTS	3,755	4,700	4,700	4,700	8,165
442.00	CONTRACT MOWING	23,500	35,000	35,000	22,985	60,000
450.00	OTHER SERVICES	1,756	1,620	1,620	1,706	2,400
710.00	MACHINERY/EQUIPMENT	0	19,200	19,200	19,200	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	0	0	0	0	1,800
715.00	OTHER CAPITAL	0	4,000	4,000	3,705	0
901.00	LIAB/CASUALTY INSURANCE	9,142	9,600	9,600	11,088	12,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,132	4,500	4,500	4,500	4,500
908.10	MILEAGE	0	150	150	262	150
950.00	OTHER SUNDRY	395	800	800	738	800
SUBTOTAL DEPARTMENT EXPENDITURES		\$ 1,054,764	\$ 1,255,465	\$ 1,255,465	\$ 1,199,689	\$ 1,272,725
999.00	WASH CO-LAP REIMBURSEMENT	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
999.04	BISD-PARKS EQUIPMENT REIMB	(4,875)	0	0	0	0
TOTAL DEPARTMENT EXPENDITURES		\$ 1,014,889	\$ 1,220,465	\$ 1,220,465	\$ 1,164,689	\$ 1,237,725
DECISION PACKAGES FUNDED						
716.44	Trash Receptacles - Phases 4 & 5 of 5 - Hohlt Park ²				\$	21,600
716.47	Basketball Court Improvements - Hattie Mae Flowers Park ²					6,364
716.48	Basketball Court Improvements - Henderson Park ²					12,736
716.49	Trash Receptacles - Phases 4 & 5 of 5 - Jerry Wilson Park ²					2,400
716.53	Trash Receptacles - Phases 4 & 5 of 5 - Jackson Street Park ²					8,000
813.44	Utility Dump Vehicle - Replace Unit #173 ¹					28,000
813.44	Pickup Truck - Replace Unit #160 or #40 ¹					25,000
813.44	4-Wheel Drive Tractor - Replace Unit #161 ¹					25,000
816.44	All Sports Building Parking Lot ²					45,000
816.48	Henderson Park Improvements ²					294,900
						\$ 469,000

* REVISED ANNUAL ESTIMATE

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

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



STAFFING (FTEs)	
Librarian	1.00
Assistant Librarian	1.00
Library IT Technician	1.00
Support Specialist	1.00
Children's Program Coordinator	0.50
Part-Time Library Clerk	2.73
Total FTEs	7.23

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 was completed in November 2016. The modernized facility includes 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, laptops and Chromebooks are also available for checkout. There are 16 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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 246,614	\$ 316,568	\$ 316,568	\$ 312,262	\$ 344,747
Supplies	80,397	88,550	88,550	92,044	88,600
Maintenance	0	0	0	4,065	4,750
Services	32,090	95,020	95,020	92,384	95,600
Capital	0	15,000	15,000	14,957	0
Sundries	9,068	(5,300)	(5,300)	2,269	250
Total Department Expenditures	\$ 368,170	\$ 509,838	\$ 509,838	\$ 517,981	\$ 533,947
DECISION PACKAGES FUNDED					
None					
OUTPUTS					
# of Library Card Holders	25,516	21,400	21,400	25,516	28,000
Circulation	115,288	63,000	63,000	115,288	100,000
Library Visits	85,059	64,000	64,000	85,059	85,000
Internet Users	12,955	13,500	13,500	12,955	13,000
Digital Content Circulations (ebooks)	N/A	N/A	N/A	N/A	N/A
OUTCOMES					
% Change in Library Revenue	-1.87%	0.00%	0.00%	5.78%	4.17%

* REVISED ANNUAL ESTIMATE

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 180,653	\$ 225,874	\$ 225,874	\$ 222,562	\$ 246,470
102.00	OVERTIME PAY	97	0	0	1,000	0
103.00	OASDI/MEDICARE	13,245	17,492	17,492	16,594	19,092
103.02	MATCHING RETIREMENT	8,391	14,837	14,837	14,709	17,684
105.00	LONGEVITY PAY	2,155	2,228	2,228	2,223	2,468
106.00	MEDICAL INSURANCE	40,759	52,732	52,732	53,448	57,221
106.01	LIFE INSURANCE	550	720	720	714	749
106.02	LONG TERM DISABILITY	304	397	397	405	414
107.00	WORKERS' COMPENSATION	515	518	518	607	649
116.00	SALARIES/WAGES CONTINGENCY	0	1,770	1,770	0	0
118.00	ACCRUED COMP TIME	(55)	0	0	0	0
203.00	TOOLS/SMALL EQUIPMENT	0	0	0	399	650
204.00	POSTAGE & FREIGHT	268	300	300	300	300
205.00	OFFICE SUPPLIES	7,992	8,000	8,000	7,910	8,700
206.00	EMPLOYEE RELATIONS	288	800	800	800	800
207.00	REPRODUCTION & PRINTING	6,791	7,000	7,000	8,861	8,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	93	500	500	250	500
210.00	BOTANICAL & AGRICULTURAL	0	0	0	25	100
211.00	CLEANING AND JANITORIAL	67	250	250	660	1,200
212.00	COMPUTER EQUIPMENT & SUPPLIES	8,963	13,150	13,150	13,131	9,800
214.00	LIBRARY READING PROGRAMS	4,451	8,000	8,000	8,000	8,000
221.00	SAFETY/FIRST AID SUPPLIES	0	200	200	100	200
223.00	SMALL APPLIANCES	0	0	0	1,258	0
224.00	CIRCULATION ITEMS	51,452	50,000	50,000	50,000	50,000
250.00	OTHER SUPPLIES	32	350	350	350	350
310.00	LAND/GROUNDS	0	0	0	1,500	3,500
312.00	BUILDINGS/APPLIANCES	0	0	0	2,500	1,000
350.00	OTHER MAINTENANCE	0	0	0	65	250

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
401.00	ELECTRICAL	\$ 1,706	\$ 21,000	\$ 21,000	\$ 22,119	\$ 25,200
403.00	TELEPHONE	429	1,020	1,020	610	650
405.00	WATER	221	3,000	3,000	2,853	3,000
406.00	SEWER	236	2,000	2,000	566	600
406.50	GARBAGE	0	1,750	1,750	1,660	1,800
409.00	ADVERTISEMENTS/LEGAL NOTICES	4,151	4,750	4,750	3,966	4,800
415.00	JANITORIAL SERVICES	6,168	11,000	11,000	12,286	21,500
424.00	SERVICE CONTRACTS	1,460	17,500	17,500	13,256	19,500
442.00	CONTRACT MOWING	0	0	0	500	300
446.00	SUBSCRIPTIONS & OTHER MEDIA	17,719	21,000	21,000	19,368	18,250
450.00	OTHER SERVICES	0	12,000	12,000	15,200	0
715.00	OTHER CAPITAL	0	15,000	15,000	14,957	0
901.00	LIAB/CASUALTY INSURANCE	2,503	2,700	2,700	8,860	9,750
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,552	3,000	3,000	4,700	3,500
908.10	MILEAGE	491	1,000	1,000	861	1,000
908.20	CONTINUING EDUCATION	6,744	0	0	0	0
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	0	0	0	638	0
949.00	UNEMPLOYMENT BENEFITS	8,169	0	0	0	0
950.00	OTHER SUNDRY	59	0	0	1,210	0
SUBTOTAL DEPARTMENT EXPENDITURES		\$ 379,620	\$ 521,838	\$ 521,838	\$ 531,981	\$ 547,947
999.01	FORTNIGHTLY CLUB BOOK SALE REV	(11,450)	(12,000)	(12,000)	(14,000)	(14,000)
TOTAL DEPARTMENT EXPENDITURES		\$ 368,170	\$ 509,838	\$ 509,838	\$ 517,981	\$ 533,947

* 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 square footage for a diner. The fixed based operator handles day-to-day airport operations and also owned and operated the Southern Flyer Diner until its closure in early 2017. The FBO is contemplating re-opening the diner; however, if they choose not to do so the City will evaluate options for lease of the diner space. 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 three open units in the 2010 hangars and we anticipate those to be occupied in the near future.

Up to \$100,000 of airport operating expenditures are eligible for TxDOT’s Routine Airport Maintenance Program (RAMP). The RAMP grant 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 the RAMP grant for 50% of the eligible expenditures. In addition to the normal routine maintenance needs, the City has utilized RAMP funds to construct a game fence around the airport perimeter and construction of a restroom in the newest T-hangars. 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;
- > Utilize TXDOT's Routine Airport Maintenance Program to improve all aspects of the City's airport;
- > Strive to lease all available hanger space;
- > Maintain and preserve the integrity of the pavement, runway and taxiways;
- > Evaluate and explore options for expansion of vehicle parking; and
- > Explore options for attracting visitors/patrons to the airport.

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	1,967	2,750	2,750	2,561	2,950
Maintenance	16,157	5,500	24,432	7,625	5,500
Services	39,544	36,600	36,600	36,831	35,700
Capital	13,358	0	10,050	0	0
Sundries	5,899	41,100	12,118	38,569	41,000
Total Department Expenditures	\$ 76,924	\$ 85,950	\$ 85,950	\$ 85,586	\$ 85,150
DECISION PACKAGES FUNDED					
None					
OUTPUTS					
% TxDOT RAMP	85%	100%	100%	83%	100%
T-Hanger Occupancy Rate	98%	100%	100%	85%	100%
OUTCOMES					
% Change in Airport Revenue	33.82%	-11.11%	-11.11%	3.63%	1.88%

* REVISED ANNUAL ESTIMATE

DEPT 148 - AIRPORT DEPARTMENT

\$85,150

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
204.00	POSTAGE	\$ 34	\$ 50	\$ 50	\$ 35	\$ 50
210.00	BOTANICAL & AGRICULTURAL	1,550	1,800	1,800	1,800	2,000
211.00	CLEANING AND JANITORIAL	192	400	400	163	400
221.00	SAFETY/FIRST AID SUPPLIES	0	0	0	63	100
250.00	OTHER SUPPLIES	190	500	500	500	400
304.00	MACHINERY/EQUIPMENT	341	0	0	125	0
306.00	OUTDOOR/STREET LIGHTING	9,935	1,500	1,500	1,500	1,500
310.00	LAND/GROUNDS	688	0	5,787	0	0
312.00	BUILDINGS/APPLIANCES	1,277	2,500	15,645	4,500	2,500
350.00	OTHER MAINTENANCE	3,916	1,500	1,500	1,500	1,500
401.00	ELECTRICAL	11,978	11,850	11,850	10,000	10,000
402.00	AUDITS/CONSULTANTS FEES	13,026	10,000	10,000	11,155	11,000
403.00	TELEPHONE	6,127	5,000	5,000	7,110	5,000
405.00	WATER	992	1,050	1,050	1,245	1,300
408.10	RENTALS/LEASES-FLEET	0	1,000	1,000	0	1,000
424.00	SERVICE CONTRACTS	7,006	7,300	7,300	6,935	7,000
450.00	OTHER SERVICES	416	400	400	386	400
715.00	OTHER CAPITAL	12,480	0	10,050	0	0
815.00	OTHER CAPITAL OUTLAY	878	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	3,681	4,000	4,000	3,305	4,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	586	1,500	1,500	896	1,500
908.10	MILEAGE	67	500	500	350	500
924.00	CONTINGENCY-RAMP GRANT EXP	0	33,500	4,518	32,303	33,000
950.00	OTHER SUNDRY	1,565	1,600	1,600	1,715	2,000
TOTAL DEPARTMENT EXPENDITURES		\$ 76,924	\$ 85,950	\$ 85,950	\$ 85,586	\$ 85,150

* REVISED ANNUAL ESTIMATE



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STAFFING (FTEs)



Director of Community Services	1.00
Community Services Specialist	1.00
Community Services Technology Specialist	1.00
Community Services Coordinator	1.00
Part-Time Worker	0.73
	4.73
Total FTEs	4.73

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, 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; and
- > Re-evaluate City of Brenham website content (mobile friendly website that allows access on more devices; add Content Management System (CMS) to allow functionality for city staff).

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 199,615	\$ 284,004	\$ 284,004	\$ 305,579	\$ 344,695
Supplies	24,761	11,850	11,850	11,053	21,455
Maintenance	0	0	0	0	0
Services	17,500	10,300	10,300	11,953	15,900
Capital	0	0	0	13,750	800
Sundries	60,101	57,050	57,050	55,616	67,305
Total Department Expenditures	\$ 301,977	\$ 363,204	\$ 363,204	\$ 397,951	\$ 450,155
DECISION PACKAGES FUNDED					
450.00 City Website Re-Design ¹				\$	53,710
948.40 Christmas Stroll Programming ²					10,000
948.60 Movies in the Park (1/2 total cost) ²					4,000
				\$	67,710
OUTPUTS					
Program Participation					
Walk with a Doc ³	203	280	280	190	228
Spring Training Camp	24	29	29	35	42
Little Diggers	35	42	42	68	68
Pickleball	N/A	18	18	22	27
Special Events - Attendance					
Amphitheatre Events	140	120	120	N/A	N/A
Christmas Stroll & Lighted Parade (entries)	47	48	48	45	48
Movie in the Park	2,265	2,491	2,491	2,174	2,391
Easter Egg-stravaganza	1,311	1,442	1,442	N/A	N/A
Hot Nights, Cool Tunes (events)	4	4	4	4	4
Carousel					
Rides	4,628	5,090	5,090	4,997	5,496
OUTCOMES					
% Change in Rec Revenues	25.77%	10.66%	10.66%	10.32%	7.41%

* REVISED ANNUAL ESTIMATE

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

² COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND

³ WALK WITH A DOC - JUNE AND AUGUST EVENTS WERE CANCELLED DUE TO INCLEMENT WEATHER

DEPT 049 - COMMUNITY PROGRAMS AND MARKETING DEPARTMENT

\$450,155

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 138,569	\$ 203,186	\$ 203,186	\$ 223,055	\$ 245,941
102.00	OVERTIME PAY	6	0	0	750	0
103.00	OASDI/MEDICARE	10,222	16,105	16,105	16,941	19,404
103.02	MATCHING RETIREMENT	8,501	16,816	16,816	18,679	23,753
105.00	LONGEVITY PAY	620	1,048	1,048	1,050	1,320
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	33,074	35,339	35,339	36,813	45,876
106.01	LIFE INSURANCE	601	784	784	705	982
106.02	LONG TERM DISABILITY	332	434	434	390	543
107.00	WORKERS' COMPENSATION	1,690	2,406	2,406	1,196	876
116.00	SALARIES/WAGES CONTINGENCY	0	1,886	1,886	0	0
205.00	OFFICE SUPPLIES	174	200	200	700	200
206.00	EMPLOYEE RELATIONS	30	0	0	54	0
207.00	REPRODUCTION & PRINTING	3,810	4,500	4,500	4,207	4,750
208.00	CLOTHING/PERS PROTECTIVE EQUIP	126	200	200	200	200
209.00	EDUCATIONAL	0	0	0	53	305
212.00	COMPUTER EQUIPMENT & SUPPLIES	14,047	0	0	1,469	6,400
213.00	COMMUNICATIONS EQUIPMENT	0	200	200	0	0
214.00	RECREATION PROGRAMS	6,285	6,500	6,500	4,123	6,500
218.00	PHOTOGRAPHY	0	0	0	0	600
250.00	OTHER SUPPLIES	288	250	250	247	2,500
409.00	ADVERTISEMENTS/LEGAL NOTICES	11,238	4,300	4,300	4,264	4,300
424.00	SERVICE CONTRACTS	6,262	6,000	6,000	7,689	11,600
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	13,750	800
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,044	5,000	5,000	4,812	7,000
908.10	MILEAGE	1,022	1,200	1,200	1,137	1,200
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	551	600	600	600	600
948.40	CHRISTMAS STROLL	15,578	15,000	15,000	15,955	18,900
948.50	HOT NIGHTS/COOL TUNES ¹	25,191	24,000	24,000	24,000	26,800
948.60	MOVIES IN THE PARK ²	8,215	9,250	9,250	9,084	9,250
948.70	AMPHITHEATER EVENTS	0	2,000	2,000	0	2,000
948.75	STATE SOFTBALL TOURNAMENT	6,500	0	0	0	0
950.00	OTHER SUNDRY	0	0	0	28	1,555
TOTAL DEPARTMENT EXPENDITURES		\$ 301,977	\$ 363,204	\$ 363,204	\$ 397,951	\$ 450,155

* 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
Carousel	0.20
Lifeguards	11.25
Front Desk/Gate Clerks	1.44
Pool Concessions	0.48
Aquatic Programs	0.41
Party Hostess	0.14
Total FTEs	17.43

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 68,000 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.

- > Work with rehabilitation facilities within, and surrounding, our county to encourage user groups to use the pool for therapy and rehab reasons;
- > Expand aerobic classes to include classes geared towards teens and young adults, as well as the possibility of land aerobic classes;
- > Market and promote room usage for training, meeting, and a variety of other functions;
- > Continue education and training to make Rec Trac and Web Trac more user friendly for staff and for patrons;
- > Think outside the box to find creative ways to draw new user groups to the facility;
- > Market facility and programs to gain new user groups within and surrounding our county;
- > Assure all aquatic operations are in compliance with state pool safety codes;
- > Maintenance check list for weekly, monthly, and yearly checks working with maintenance department on new work order system;
- > Continue to develop and improve the facility safety compliance plan of action for pool and playground, and bring safety checks online;
- > Develop a comprehensive plan for infrastructure.

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 436,650	\$ 456,321	\$ 456,321	\$ 433,270	\$ 476,031
Supplies	82,621	78,400	78,400	80,249	78,300
Maintenance	188,705	118,550	118,550	93,500	144,550
Services	109,480	121,140	121,140	120,126	124,672
Capital	0	0	0	40,670	25,000
Sundries	13,168	12,300	12,300	12,418	14,050
Total Department Expenditures	\$ 830,624	\$ 786,711	\$ 786,711	\$ 780,233	\$ 862,603

DECISION PACKAGES FUNDED

311.10 Replaster Leisure Pool ¹				\$ 80,000
311.10 Replaster Therapy Pool ¹				20,000
702.49 Replace HVAC Unit (Phase I of IV) ²				13,000
815.00 Concrete Back Parking Lot ¹				17,000
				\$ 130,000

OUTPUTS

# of Senior Monthly Pool Passes	428	449	449	396	472
# of Individual Monthly Pool Passes	141	148	148	128	155
# of Family Monthly Pool Passes	352	370	370	283	388
# of Senior Annual Pool Passes	98	103	103	73	108
# of Individual Annual Pool Passes	7	7	7	13	8
# of Family Annual Pool Passes	12	13	13	15	13
# of Family Summer Pool Passes	99	73	73	76	73
# of Individual Summer Pool Passes	4	5	5	6	5
# of Individual Aerobic Monthly Pool Passes	N/A	N/A	10	8	10
# of Senior Aerobic Monthly Pool Passes	N/A	N/A	150	135	150
Aquatics and Pool Services/Repairs	115	125	125	115	125

OUTCOMES

% Change in Aquatic Admission Revenue	12.40%	0.00%	0.00%	6.11%	5.56%
% Change in Concessions Revenue	13.35%	-10.00%	-10.00%	8.78%	7.41%
% Change in Member Pass Revenue	-0.22%	1.47%	1.47%	-6.49%	-4.35%
% Change in Aquatic Programs Revenue	-5.75%	3.13%	3.13%	6.57%	6.06%
% Change in Leisure Pool Rental Revenue	-19.14%	16.67%	16.67%	5.47%	0.00%
% Change in Competitive Pool Rental Revenue	4.89%	0.00%	0.00%	6.42%	5.56%
% Change in Therapy Pool Rental Revenue	47.83%	100.00%	100.00%	29.41%	33.33%
% Change in Table Rental Revenue	-66.14%	0.66%	0.66%	-67.87%	-68.42%
% Change in Room Rental Revenue	181.58%	0.00%	0.00%	26.89%	66.67%
% Change in Miscellaneous Revenue	37.06%	0.00%	0.00%	14.94%	0.00%

* REVISED ANNUAL ESTIMATE

¹ COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND

² PAID OUT OF FUND 236 EQUIPMENT FUND

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 366,678	\$ 371,216	\$ 371,216	\$ 356,022	\$ 388,480
102.00	OVERTIME PAY	1,245	2,500	2,500	2,500	2,500
103.00	OASDI/MEDICARE	27,906	28,702	28,702	27,222	30,052
103.02	MATCHING RETIREMENT	7,725	12,568	12,568	11,808	14,962
105.00	LONGEVITY PAY	1,500	1,210	1,210	1,212	1,595
106.00	MEDICAL INSURANCE	21,167	31,075	31,075	24,401	28,946
106.01	LIFE INSURANCE	605	601	601	788	623
106.02	LONG TERM DISABILITY	335	331	331	435	343
107.00	WORKERS' COMPENSATION	9,551	6,640	6,640	8,882	8,530
116.00	SALARIES/WAGES CONTINGENCY	0	1,478	1,478	0	0
118.00	ACCRUED COMP TIME	(61)	0	0	0	0
201.00	CHEMICALS	27,821	20,000	20,000	22,482	20,000
202.00	FUEL	468	1,000	1,000	577	1,000
203.00	TOOLS/SMALL EQUIPMENT	213	1,250	1,250	1,250	500
203.10	CONCESSION EQUIPMENT	131	100	100	100	100
204.00	POSTAGE & FREIGHT	25	50	50	90	100
205.00	OFFICE SUPPLIES	1,649	1,000	1,000	1,000	1,000
206.00	EMPLOYEE RELATIONS	749	700	700	700	700
207.00	REPRODUCTION & PRINTING	1,663	2,000	2,000	2,000	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	7,970	8,000	8,000	8,000	8,000
209.00	EDUCATIONAL	0	0	0	0	1,000
210.00	BOTANICAL & AGRICULTURAL	59	100	100	100	100
211.00	CLEANING AND JANITORIAL	4,874	4,000	4,000	4,000	4,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	2,256	2,000	2,000	1,750	1,600
213.00	COMMUNICATIONS EQUIPMENT	151	700	700	700	700
214.00	AQUATIC PROGRAMS	4,659	4,500	4,500	4,500	4,500
214.10	AQUATIC PROGRAMS-KIDFISH	3,766	3,000	3,000	3,000	3,000
216.00	RESALE ITEMS-CONCESSIONS	21,987	25,000	25,000	25,000	25,000
221.00	SAFETY/FIRST AID SUPPLIES	2,973	3,000	3,000	3,000	3,000
223.00	SMALL APPLIANCES	0	500	500	500	500
250.00	OTHER SUPPLIES	1,206	1,500	1,500	1,500	1,500

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 58	\$ 100	\$ 100	\$ 100	\$ 100
304.00	MACHINERY/EQUIPMENT	268	250	250	250	250
310.00	LAND/GROUNDS	63,838	52,000	52,000	44,663	8,000
311.10	POOL MAINTENANCE	53,473	20,000	20,000	20,000	120,000
312.00	BUILDINGS/APPLIANCES	70,635	46,000	46,000	28,287	16,000
350.00	OTHER MAINTENANCE	434	200	200	200	200
401.00	ELECTRICAL	56,615	61,500	61,500	58,062	60,000
402.00	AUDITS/CONSULTANT FEES	1,999	0	0	0	2,000
403.00	TELEPHONE	379	400	400	307	400
404.00	GAS	10,537	14,300	14,300	13,943	14,000
405.00	WATER	7,299	8,750	8,750	9,756	10,000
406.00	SEWER	5,023	5,700	5,700	5,015	5,000
406.50	GARBAGE	1,746	1,750	1,750	1,703	1,752
408.10	RENTAL/LEASES-FLEET	250	0	0	360	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	10,306	8,000	8,000	8,000	8,000
410.00	PHYSICALS	3,780	6,000	6,000	6,020	6,000
415.00	JANITORIAL SERVICES	3,120	3,120	3,120	5,880	5,000
424.00	SERVICE CONTRACTS	4,203	5,200	5,200	5,200	6,100
442.00	CONTRACT MOWING	3,070	4,320	4,320	3,780	4,320
450.00	OTHER SERVICES	1,154	2,100	2,100	2,100	2,100
702.00	BUILDINGS	0	0	0	15,670	0
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	0	3,000
715.00	OTHER CAPITAL	0	0	0	0	5,000
815.00	OTHER CAPITAL	0	0	0	25,000	17,000
901.00	LIAB/CASUALTY INSURANCE	5,398	5,800	5,800	5,918	6,550
908.00	SEMINARS/MEMBERSHIP/TRAVE	5,253	5,000	5,000	5,000	6,000
908.10	MILEAGE	1,030	1,500	1,500	1,500	1,500
949.00	UNEMPLOYMENT BENEFITS	1,714	0	0	0	0
950.00	OTHER SUNDRY	94	0	0	0	0
SUBTOTAL DEPARTMENT EXPENDITURES		\$ 830,944	\$ 786,711	\$ 786,711	\$ 780,233	\$ 862,603
999.00	BISD-AQUATIC CTR EQUIP REIMB	(320)	0	0	0	0
TOTAL DEPARTMENT EXPENDITURES		\$ 830,624	\$ 786,711	\$ 786,711	\$ 780,233	\$ 862,603

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

IT Public Safety Administrator	0.25
Total FTEs	0.25

The City Communications Department mainly includes expenditures for service contracts related to: communications tower, records management software for public safety, 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.

- > Coordinate with Washington County on conversion to new public safety records management software;
- > Implement grounding improvements to communications radio tower to improve reliability; and
- > Assist the fire department in the conversion to new emergency reporting software.

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 25,927	\$ 26,516	\$ 26,516	\$ 26,179	\$ 27,377
Supplies	28,523	5,650	5,650	5,690	1,900
Maintenance	3,475	23,000	23,000	15,886	13,000
Services	269,801	248,995	248,995	247,215	236,629
Capital	0	0	0	0	41,685
Sundries	(56,967)	(57,132)	(57,132)	(60,440)	(62,163)
Total Department Expenditures	\$ 270,759	\$ 247,029	\$ 247,029	\$ 234,530	\$ 258,428

DECISION PACKAGES FUNDED

None

OUTPUTS

None

OUTCOMES

None

* REVISED ANNUAL ESTIMATE

DEPT 050 - CITY COMMUNICATIONS DEPARTMENT

\$258,428

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 17,775	\$ 17,358	\$ 17,358	\$ 17,578	\$ 17,716
103.00	OASDI/MEDICARE	911	1,447	1,447	1,057	1,475
103.02	MATCHING RETIREMENT	1,107	1,566	1,566	1,553	1,817
105.00	LONGEVITY PAY	1,500	1,500	1,500	1,500	1,500
106.00	MEDICAL INSURANCE	4,456	4,257	4,257	4,343	4,649
106.01	LIFE INSURANCE	50	75	75	19	77
106.02	LONG TERM DISABILITY	28	42	42	11	43
107.00	WORKERS' COMPENSATION	101	84	84	118	100
116.00	SALARIES/WAGES CONTINGENCY	0	187	187	0	0
202.00	FUEL	260	250	250	290	300
212.00	COMPUTER SUPPLIES	28,263	5,000	5,000	5,000	1,200
250.00	OTHER SUPPLIES	0	400	400	400	400
304.00	MACHINERY/EQUIPMENT	0	10,000	10,000	6,070	10,000
312.00	BUILDINGS/APPLIANCES	2,326	3,000	3,000	1,015	3,000
350.00	OTHER MAINTENANCE	1,149	10,000	10,000	8,801	0
401.00	ELECTRICAL	3,402	3,395	3,395	3,395	3,500
402.00	AUDITS & CONSULTANTS	20,575	0	0	0	0
405.00	WATER	9	0	0	0	0
424.00	SERVICE CONTRACTS	152,196	164,126	164,126	162,346	151,559
424.05	BVWACS	93,620	81,474	81,474	81,474	81,570
712.00	OFFICE FURNITURE/EQUIPMENT ¹	0	0	0	0	41,685
901.00	LIAB/CASUALTY INSURANCE	697	750	750	802	900
908.00	SEMINARS/MEMBERSHIP/TRAVE	40	3,000	3,000	500	3,000
SUBTOTAL DEPARTMENT EXPENDITURES		\$ 328,463	\$ 307,911	\$ 307,911	\$ 296,272	\$ 324,491
999.00	WASH CO-NEW WORLD SOFTWARE	(57,704)	(60,882)	(60,882)	(61,742)	(66,063)
TOTAL DEPARTMENT EXPENDITURES		\$ 270,759	\$ 247,029	\$ 247,029	\$ 234,530	\$ 258,428

* REVISED ANNUAL ESTIMATE

¹ FIRST ANNUAL PAYMENT TO WASHINGTON COUNTY FOR NEW RMS/CAD SYSTEM (FIVE PAYMENTS TOTAL)



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STAFFING (FTEs)

Police Chief	1.00
Captain	3.00
Sergeant	6.00
Corporal	15.00
Patrol Officer	10.00
Administrative Assistant	1.00
Evidence Clerk	1.00
Support Specialist	2.00
Records and Information Analyst	0.75
IT Public Safety Administrator	0.50
Total FTEs	40.25

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: 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 and the handling of dual purpose police canines. 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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 3,187,362	\$ 3,404,021	\$ 3,404,021	\$ 3,279,572	\$ 3,369,471
Supplies	194,386	245,950	245,950	216,818	237,150
Maintenance	80,279	63,500	63,500	60,926	61,500
Services	178,918	182,119	182,119	197,982	182,159
Capital	13,966	24,000	24,000	23,765	19,400
Sundries	(76,734)	(68,550)	(68,550)	(80,222)	(75,651)
Total Department Expenditures	\$ 3,578,176	\$ 3,851,040	\$ 3,851,040	\$ 3,698,841	\$ 3,794,029

DECISION PACKAGES FUNDED

813.51 Replace 3 Police Units & 1 Admin Vehicle ¹	\$ 175,000
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OUTPUTS

Officers per 1,000 Residents	2.1	2.1	2.1	2.1	2.1
Calls for Service	32,051	39,500	39,500	31,837	32,000
Mileage on Police Units	449,331	448,000	448,000	447,455	450,000
Total # of Traffic Stops	10,084	7,100	7,100	9,809	10,000
Total # of Arrests	1,194	1,300	1,300	1,142	1,200

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 2,116,457	\$ 2,277,921	\$ 2,277,921	\$ 2,147,102	\$ 2,215,531
102.00	OVERTIME PAY	176,719	130,000	130,000	230,000	170,000
103.00	OASDI/MEDICARE	172,452	189,013	189,013	177,594	183,843
103.02	MATCHING RETIREMENT	144,402	216,204	216,204	209,982	240,505
105.00	LONGEVITY PAY	23,608	24,000	24,000	8,888	5,783
105.01	EDUCATION/MISCELLANEOUS	38,946	34,200	34,200	10,384	7,200
105.03	STANDBY	145	0	0	0	0
106.00	MEDICAL INSURANCE	444,792	452,372	452,372	430,559	483,589
106.01	LIFE INSURANCE	8,955	9,790	9,790	9,143	9,438
106.02	LONG TERM DISABILITY	4,983	5,416	5,416	5,074	5,218
107.00	WORKERS' COMPENSATION	54,899	41,020	41,020	50,846	48,364
116.00	SALARIES/WAGES CONTINGENCY	0	24,085	24,085	0	0
118.00	ACCRUED COMP TIME	1,005	0	0	0	0
202.00	FUEL	76,473	90,000	90,000	82,500	87,500
203.00	TOOLS/SMALL EQUIPMENT	2,992	2,900	2,900	2,540	2,700
204.00	POSTAGE & FREIGHT	1,702	1,700	1,700	1,589	1,700
205.00	OFFICE SUPPLIES	6,119	6,500	6,500	4,379	5,500
206.00	EMPLOYEE RELATIONS	4,717	5,000	5,000	3,468	4,000
207.00	REPRODUCTION & PRINTING	9,387	8,000	8,000	5,731	6,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	26,512	28,000	28,000	28,000	28,000
209.00	EDUCATIONAL	419	800	800	500	250
210.00	BOTANICAL & AGRICULTURAL	0	0	0	65	0
211.00	CLEANING AND JANITORIAL	1,811	1,800	1,800	1,503	1,600
212.00	COMPUTER EQUIPMENT & SUPPLIES	31,164	51,500	51,500	43,500	52,700
213.00	COMMUNICATIONS EQUIPMENT	3,216	3,550	3,550	1,061	1,750
218.00	PHOTOGRAPHY	2,865	4,000	4,000	1,494	3,000
221.00	SAFETY/FIRST AID SUPPLIES	243	700	700	1,274	1,200
223.00	SMALL APPLIANCES	289	500	500	353	300
229.00	POLICE EVIDENCE SUPPLIES	3,221	4,000	4,000	3,585	3,600
230.00	AMMO/GUN/TASER/MISC	20,449	35,000	35,000	33,295	35,000
250.00	OTHER SUPPLIES	2,804	2,000	2,000	1,981	2,350
303.00	VEHICLES/LARGE EQUIPMENT	57,788	50,000	50,000	49,235	48,000
304.00	MACHINERY/EQUIPMENT	231	0	0	0	0
309.00	COMMUNICATION/PHOTO EQUIP	3,297	3,000	3,000	2,918	4,000
312.00	BUILDINGS/APPLIANCES	18,337	10,000	10,000	8,573	9,000
350.00	OTHER MAINTENANCE	626	500	500	200	500

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
401.00	ELECTRICAL	\$ 75,404	\$ 75,000	\$ 75,000	\$ 77,928	\$ 78,000
403.00	TELEPHONE	29,463	33,500	33,500	32,938	33,500
405.00	WATER	3,999	3,800	3,800	626	3,300
406.00	SEWER	463	400	400	407	450
406.50	GARBAGE	1,745	1,284	1,284	1,125	1,284
406.60	DISPOSAL FEES	26	0	0	0	0
408.10	RENTALS/LEASES-FLEET	0	0	0	180	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	262	1,000	1,000	771	500
411.00	CITY ATTORNEY'S FEES	3,194	2,000	2,000	5,500	2,000
415.00	JANITORIAL SERVICES	21,324	22,000	22,000	20,166	21,600
422.00	CONTRACT LABOR	0	0	0	12,085	0
424.00	SERVICE CONTRACTS	34,330	32,860	32,860	35,131	31,250
442.00	CONTRACT MOWING	1,865	2,275	2,275	1,625	2,275
450.00	OTHER SERVICES	6,843	8,000	8,000	9,500	8,000
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	2,500	1,200
714.00	RADIOS/RADAR/CAMERAS	13,966	22,000	22,000	21,265	18,000
715.00	OTHER	0	2,000	2,000	0	200
901.00	LIAB/CASUALTY INSURANCE	61,090	63,700	63,700	47,243	67,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	30,552	32,000	32,000	31,868	30,000
908.10	MILEAGE	389	100	100	150	100
908.20	CONTINUING EDUCATION	6,548	8,000	8,000	4,593	5,000
939.00	EMPLOYEE MOVING EXPENSE	1,535	0	0	0	0
950.00	OTHER SUNDRY	1,420	500	500	473	500
950.11	CITIZEN POLICE ACADEMY-EXP	4,201	6,000	6,000	4,485	6,000
950.21	CRIMINAL ENFORCEMENT	750	3,000	3,000	2,500	3,000
950.40	NARCOTICS ENFORCEMENT	11,000	14,000	14,000	7,500	7,000
951.00	K-9 PROGRAM EXPENSE	0	5,000	5,000	21,000	7,000
SUBTOTAL DEPARTMENT EXPENDITURES		\$ 3,772,395	\$ 4,051,890	\$ 4,051,890	\$ 3,898,875	\$ 3,995,280
999.00	BISD-RESOURCE OFFICER REIMB	(137,410)	(144,041)	(144,041)	(143,225)	(144,442)
999.01	BHA-SECURITY AGREEMENT REIMB	(56,809)	(56,809)	(56,809)	(56,809)	(56,809)
TOTAL DEPARTMENT EXPENDITURES		\$ 3,578,176	\$ 3,851,040	\$ 3,851,040	\$ 3,698,841	\$ 3,794,029

* REVISED ANNUAL ESTIMATE

STAFFING (FTES)



Fire Chief	1.00	Apparatus Operator II	3.00
Assistant Fire Chief	1.00	Apparatus Operator I	6.00
Fire Marshal	1.00	Administrative Assistant	1.00
Captain	3.00	IT Public Safety Administrator	0.25
Lieutenant	3.00		
		Total FTES	19.25

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.

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 1,273,000	\$ 1,497,143	\$ 1,497,143	\$ 1,466,451	\$ 1,597,128
Supplies	103,655	117,440	110,340	104,594	98,400
Maintenance	93,775	93,900	90,018	92,540	93,900
Services	124,092	108,220	108,220	105,731	121,805
Capital	8,879	14,700	25,682	19,005	0
Sundries	96,873	106,000	106,000	107,998	101,000
Total Department Expenditures	\$ 1,700,273	\$ 1,937,403	\$ 1,937,403	\$ 1,896,319	\$ 2,012,233
DECISION PACKAGES FUNDED					
702.52 Repairs to Brenham Fire Museum ¹					\$ 35,000
OUTPUTS					
# Fire Responses	703	715	724	724	745
# Fire Prevention Inspections	700	600	335	335	500
# Construction Plan Reviews	55	75	104	104	130
# Pre-Fire Plans Performed	450	325	**25	**25	200
OUTCOMES					
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

** AFTER COMPLETING TRAINING, LIEUTENANTS WILL HAVE RESPONSIBILITY OF PERFORMING PRE-FIRE PLANS IN 2018.

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 804,702	\$ 964,256	\$ 964,256	\$ 961,190	\$ 1,027,251
102.00	OVERTIME PAY	117,181	90,000	90,000	90,000	94,000
103.00	OASDI/MEDICARE	70,846	83,339	83,339	79,597	87,815
103.02	MATCHING RETIREMENT	58,767	88,236	88,236	94,144	109,866
105.00	LONGEVITY PAY	8,793	8,168	8,168	2,676	2,075
105.01	EDUCATION/MISCELLANEOUS	21,876	24,000	24,000	19,155	21,600
106.00	MEDICAL INSURANCE	166,449	209,026	209,026	194,859	217,239
106.01	LIFE INSURANCE	3,411	4,161	4,161	4,046	4,338
106.02	LONG TERM DISABILITY	1,886	2,301	2,301	2,237	2,398
107.00	WORKERS' COMPENSATION	19,088	13,480	13,480	18,547	18,406
116.00	SALARIES/WAGES CONTINGENCY	0	10,176	10,176	0	12,140
201.00	CHEMICALS	1,173	1,100	1,100	2,274	3,000
202.00	FUEL	12,815	20,000	20,000	16,000	17,500
203.00	TOOLS/SMALL EQUIPMENT	1,951	2,700	2,700	2,059	3,000
204.00	POSTAGE & FREIGHT	469	1,000	1,000	1,388	1,000
205.00	OFFICE SUPPLIES	5,519	2,600	2,600	2,007	2,600
206.00	EMPLOYEE RELATIONS	14,189	3,000	3,000	2,020	3,000
207.00	REPRODUCTION & PRINTING	3,504	3,000	3,000	2,762	3,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	34,732	41,810	41,810	41,564	32,000
209.00	EDUCATIONAL	2,116	4,000	4,000	2,984	4,000
211.00	CLEANING AND JANITORIAL	1,877	2,000	2,000	1,800	2,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	14,922	21,970	14,870	18,461	13,300
213.00	COMMUNICATIONS EQUIPMENT	2,884	4,660	4,660	2,554	3,400
217.00	FIRE DEPT-GROCERIES/MISC	697	1,500	1,500	913	1,500
218.00	PHOTOGRAPHY	0	400	400	303	400
221.00	SAFETY/FIRST AID SUPPLIES	1,007	2,000	2,000	2,305	3,000
223.00	SMALL APPLIANCES	1,180	1,200	1,200	900	1,200
230.00	AMMUNITION/GUNS	731	500	500	500	500
250.00	OTHER SUPPLIES	3,889	4,000	4,000	3,800	4,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 25,736	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
304.00	MACHINERY/EQUIPMENT	13,298	36,000	32,118	34,725	36,000
304.10	PPE TESTING & REPAIR	6,713	10,000	10,000	11,832	10,000
309.00	COMMUNICATION/PHOTO EQUIP	1,467	2,400	2,400	1,596	2,400
312.00	BUILDINGS/APPLIANCES	45,317	12,000	12,000	11,648	12,000
313.00	COMPUTER/OFFICE EQUIPMENT	0	500	500	200	500
350.00	OTHER MAINTENANCE	1,243	1,000	1,000	539	1,000
401.00	ELECTRICAL	44,143	45,000	45,000	42,500	43,000
402.00	AUDITS/CONSULTANTS FEES	6,500	0	0	2,700	0
403.00	TELEPHONE	9,942	14,000	14,000	9,343	10,000
404.00	GAS	1,948	2,800	2,800	2,414	2,800
405.00	WATER	1,257	1,000	1,000	1,372	1,400
406.00	SEWER	2,096	1,800	1,800	2,072	2,100
406.50	GARBAGE	4,200	4,200	4,200	4,224	4,225
408.00	RENTALS & LEASES	17,500	0	0	0	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	50	0	0	0	0
410.00	PHYSICALS	0	0	0	0	10,000
415.00	JANITORIAL SERVICES	1,560	2,000	2,000	4,256	3,660
422.00	CONTRACT LABOR	4,475	0	0	0	0
424.00	SERVICE CONTRACTS	27,959	34,300	34,300	34,300	41,500
442.00	CONTRACT MOWING	1,405	1,920	1,920	1,300	1,920
450.00	OTHER SERVICES	1,056	1,200	1,200	1,250	1,200
710.00	MACHINERY/EQUIPMENT	0	0	3,882	0	0
712.00	OFFICE FURNITURE/EQUIPMENT	2,932	0	7,100	6,995	0
714.00	RADIOS/RADAR/CAMERAS	0	14,700	14,700	11,762	0
715.00	OTHER CAPITAL	5,947	0	0	248	0
901.00	LIAB/CASUALTY INSURANCE	14,323	15,000	15,000	14,014	15,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	26,075	28,500	28,500	28,500	28,500
908.10	MILEAGE	890	1,500	1,500	1,500	1,500
929.00	FIRE FIGHTERS' PENSION	55,440	60,000	60,000	53,760	55,000
930.00	SPECIAL EVENTS	0	0	0	9,952	0
950.00	OTHER SUNDRY	144	1,000	1,000	272	1,000
TOTAL DEPARTMENT EXPENDITURES		\$ 1,700,273	\$ 1,937,403	\$ 1,937,403	\$ 1,896,319	\$ 2,012,233

* REVISED ANNUAL ESTIMATE



	STAFFING (FTEs)
Animal Services Supervisor	1.00
Animal Control Officer	3.00
Animal Shelter Maintenance Worker	1.00
Part-Time Shelter Worker	0.72
	5.72
Total FTEs	5.72

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 6 PM. For emergencies, they may respond to calls after 6 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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 221,629	\$ 256,995	\$ 256,995	\$ 259,027	\$ 326,053
Supplies	20,357	32,725	32,725	25,710	37,020
Maintenance	2,100	3,200	3,200	4,653	4,650
Services	65,691	74,069	74,069	90,528	85,864
Capital	2,230	2,076	2,076	1,978	500
Sundries	2,992	2,750	2,750	4,862	7,150
Total Department Expenditures	\$ 314,999	\$ 371,815	\$ 371,815	\$ 386,758	\$ 461,237
DECISION PACKAGES FUNDED					
813.54 Replace 1/2 Ton Pickup Truck ¹					\$ 32,000
OUTPUTS					
Animal Control Impounded					
- City	410	450	450	692	700
- County	68	75	75	498	500
Animal Shelter Surrendered					
- City	315	320	320	383	400
- County	503	500	500	237	300
Bite Cases					
- City	12	15	15	21	25
- County	44	40	40	31	40
Animals Adopted	397	500	500	520	600
Animals Reclaimed	105	140	140	185	225
Animals Euthanized	735	400	400	549	400
Animals Rescued	N/A	N/A	N/A	121	150
OUTCOMES					
Adoption Rate:					
- % Animals Adopted	30.63%	37.17%	37.17%	28.73%	31.58%
Reclaimed Rate:					
- % Animals Reclaimed	8.10%	10.41%	10.41%	10.22%	11.84%
Euthanasia Rate:					
- % Animals Euthanized	56.71%	29.74%	29.74%	30.33%	21.05%
Rescue Rate:					
- % Animals Rescued	N/A	N/A	N/A	6.69%	7.89%
% Change in Revenues	-3.90%	-3.79%	-3.79%	44.92%	28.17%

* REVISED ANNUAL ESTIMATE

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 130,480	\$ 156,619	\$ 156,619	\$ 162,030	\$ 201,236
102.00	OVERTIME PAY	15,514	15,000	15,000	15,000	15,000
103.00	OASDI/MEDICARE	11,160	13,745	13,745	13,854	17,284
103.02	MATCHING RETIREMENT	9,544	14,531	14,531	15,419	20,805
105.00	LONGEVITY PAY	1,583	1,655	1,655	1,656	2,153
105.01	EDUCATION/MISCELLANEOUS	0	0	0	1,038	1,200
105.03	STANDBY	8,192	6,150	6,150	6,150	6,150
106.00	MEDICAL INSURANCE	39,673	42,557	42,557	37,623	55,562
106.01	LIFE INSURANCE	561	611	611	633	793
106.02	LONG TERM DISABILITY	309	336	336	349	438
107.00	WORKERS' COMPENSATION	4,789	4,299	4,299	5,275	5,432
116.00	SALARIES/WAGES CONTINGENCY	0	1,492	1,492	0	0
118.00	ACCRUED COMP TIME	(175)	0	0	0	0
201.00	CHEMICALS	326	600	600	725	700
202.00	FUEL	3,772	7,000	7,000	4,133	6,000
203.00	TOOLS/SMALL EQUIPMENT	313	600	600	862	800
204.00	POSTAGE & FREIGHT	124	350	350	234	350
205.00	OFFICE SUPPLIES	1,903	1,500	1,500	1,507	1,500
206.00	EMPLOYEE RELATIONS	441	650	650	145	650
207.00	REPRODUCTION & PRINTING	1,530	3,000	3,000	573	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,592	2,800	2,800	2,304	2,500
210.00	BOTANICAL & AGRICULTURAL	77	175	175	0	100
211.00	CLEANING AND JANITORIAL	3,491	4,400	4,400	4,653	5,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	211	1,100	1,100	956	2,670
213.00	COMMUNICATIONS EQUIPMENT	64	100	100	0	450
215.00	ANIMAL CONTRL/SHELTER SUPPLIES	4,709	9,000	9,000	9,000	12,000
218.00	PHOTOGRAPHY	179	300	300	281	300
221.00	SAFETY/FIRST AID SUPPLIES	37	100	100	0	100
223.00	SMALL APPLIANCES	1,058	500	500	0	250
230.00	AMMO/GUN SUPPLIES	0	50	50	63	1,400
250.00	OTHER SUPPLIES	530	500	500	274	250

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 1,314	\$ 1,600	\$ 1,600	\$ 1,553	\$ 1,600
309.00	COMMUNICATION/PHOTO EQUIP	446	25	25	98	50
310.00	LAND/GROUNDS	0	75	75	0	75
312.00	BUILDINGS/APPLIANCES	340	1,500	1,500	3,002	2,925
401.00	ELECTRICAL	12,978	19,000	19,000	14,846	16,000
403.00	TELEPHONE	731	770	770	1,202	2,555
404.00	GAS	0	0	0	2,083	2,100
405.00	WATER	1,437	1,800	1,800	3,419	3,400
406.00	SEWER	873	1,000	1,000	1,159	1,200
406.50	GARBAGE	0	1,284	1,284	1,023	1,284
409.00	ADVERTISEMENTS/LEGAL NOTICES	2,145	2,000	2,000	492	1,000
415.00	JANITORIAL SERVICES	0	0	0	4,514	5,760
416.00	VETERINARIAN SERVICES	5,942	2,700	2,700	10,510	5,000
417.00	CITY LICENSE-VET EXP	1,899	3,000	3,000	232	1,000
417.50	ANIMAL ADOPTION COUPON EXPENSE	33,464	36,000	36,000	42,555	37,500
424.00	SERVICE CONTRACTS	3,248	3,395	3,395	4,900	4,205
442.00	CONTRACT MOWING	1,720	1,620	1,620	2,375	3,360
450.00	OTHER SERVICES	1,255	1,500	1,500	1,218	1,500
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	0	500
714.00	RADIOS/RADAR/CAMERAS	2,230	2,076	2,076	1,978	0
901.00	LIAB/CASUALTY INSURANCE	1,236	1,400	1,400	3,194	3,500
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,192	500	500	1,125	3,000
908.10	MILEAGE	134	200	200	33	0
950.00	OTHER SUNDRY	431	650	650	510	650
TOTAL DEPARTMENT EXPENDITURES		\$ 314,999	\$ 371,815	\$ 371,815	\$ 386,758	\$ 461,237

* REVISED ANNUAL ESTIMATE



	STAFFING (FTEs)
Court Administrator	1.00
City Marshal	1.00
Deputy Court Clerk II	1.00
Court Clerk I	1.00
Court Clerk Assistant II	1.00
Part-Time City Marshal	0.25
Total FTEs	5.25
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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 383,787	\$ 369,940	\$ 369,940	\$ 381,007	\$ 402,544
Supplies	14,594	10,500	10,500	10,250	14,100
Maintenance	4,162	600	600	600	600
Services	40,576	45,300	45,300	61,586	69,500
Capital	0	0	0	0	0
Sundries	7,652	10,050	10,050	9,793	9,300
Total Department Expenditures	\$ 450,771	\$ 436,390	\$ 436,390	\$ 463,236	\$ 496,044

DECISION PACKAGES FUNDED

712.00 Council Chambers Technology Upgrade (Phase I of II) ¹					\$ 20,000
991.00 Kiosk Setup Fee ²					4,400
991.00 Kiosk Annual Maintenance ²					2,500
992.00 Laserfiche & Adobe License Renewal ²					2,050
992.00 Computer Replacement ²					2,000
994.00 Handheld Ticket Writers (2) ²					8,000
					\$ 38,950

OUTPUTS

New Cases	6,689	7,000	7,000	5,733	6,000
Dispositions	6,312	6,500	6,500	5,090	5,500
Warrants	2,197	2,500	2,500	1,875	2,000
Total Cases on the Docket at FYE 16	12,186	12,500	12,500	11,335	12,000

OUTCOMES

Cases Satisfied by Community Service	N/A	N/A	N/A	7	20
Cases Satisfied by Jail Credit	N/A	N/A	N/A	394	400
Cases Waived for Indigency	N/A	N/A	N/A	0	50
% Change in Court Revenue	15.70%	14.89%	14.89%	-19.38%	-12.04%

* REVISED ANNUAL ESTIMATE

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

² PAID OUT OF FUND 233 COURT SECURITY/TECHNOLOGY FUND

DEPT 155 - MUNICIPAL COURT DEPARTMENT

\$496,044

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 277,798	\$ 259,538	\$ 259,538	\$ 275,179	\$ 282,597
102.00	OVERTIME PAY	130	500	500	500	500
103.00	OASDI/MEDICARE	20,577	20,215	20,215	20,506	22,063
103.02	MATCHING RETIREMENT	14,945	23,282	23,282	20,485	27,556
105.00	LONGEVITY PAY	3,403	2,548	2,548	2,537	2,908
105.01	EDUCATION/MISCELLANEOUS	2,100	1,200	1,200	1,673	1,800
106.00	MEDICAL INSURANCE	57,506	56,800	56,800	56,710	61,363
106.01	LIFE INSURANCE	975	1,123	1,123	850	1,171
106.02	LONG TERM DISABILITY	538	620	620	469	645
107.00	WORKERS' COMPENSATION	2,452	1,346	1,346	2,098	1,941
116.00	SALARIES/WAGES CONTINGENCY	0	2,768	2,768	0	0
118.00	ACCRUED COMP TIME	3,362	0	0	0	0
202.00	FUEL	1,525	2,000	2,000	1,650	2,000
204.00	POSTAGE & FREIGHT	5,543	4,000	4,000	3,998	6,000
205.00	OFFICE SUPPLIES	1,986	1,500	1,500	1,496	2,000
206.00	EMPLOYEE RELATIONS	156	300	300	166	300
207.00	REPRODUCTION & PRINTING	3,863	2,000	2,000	2,000	3,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	699	400	400	6	500
209.00	EDUCATIONAL	158	150	150	150	150
211.00	CLEANING AND JANITORIAL	596	100	100	0	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	784	0
250.00	OTHER SUPPLIES	68	50	50	0	50
303.00	VEHICLES/LARGE EQUIPMENT	4,162	600	600	600	600
403.00	TELEPHONE	1,032	800	800	998	1,000
419.00	LEGAL FEES	19,960	22,000	22,000	37,154	45,000
424.00	SERVICE CONTRACTS	18,458	21,000	21,000	21,973	22,000
450.00	OTHER SERVICES	1,125	1,500	1,500	1,461	1,500
901.00	LIAB/CASUALTY INSURANCE	519	600	600	493	650
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,772	6,800	6,800	6,800	6,000
908.10	MILEAGE	2,281	2,500	2,500	2,500	2,500
950.00	OTHER SUNDRY	80	150	150	0	150
TOTAL DEPARTMENT EXPENDITURES		\$ 450,771	\$ 436,390	\$ 436,390	\$ 463,236	\$ 496,044

* REVISED ANNUAL ESTIMATE



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STAFFING (FTEs)

Assistant City Manager: General Government	1.00
Director of Public Works	<u>1.00</u>
Total FTEs	2.00

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;
- > Review quarterly financials and trends with Sanitation and Recycling and note changes in activity; and
- > Work closely with the City Engineer on past storm damaged areas and coordinate with contractors related to Capital Improvement Projects.

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 256,264	\$ 270,016	\$ 270,016	\$ 269,301	\$ 283,281
Supplies	2,000	1,300	1,300	994	2,050
Maintenance	0	0	0	0	0
Services	1,115	625	625	15,436	14,046
Capital	0	0	0	0	0
Sundries	2,387	4,200	4,200	5,009	5,300
Total Department Expenditures	\$ 261,765	\$ 276,141	\$ 276,141	\$ 290,740	\$ 304,677

DECISION PACKAGES FUNDED

None

OUTPUTS

Utility Line Locates Called-In	160	85	85	97	100
Calls/Work Order Received	1,247	1,200	1,200	1,142	1,300
Banner Requests	34	45	45	47	50

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

DEPT 167 - GENERAL GOVERNMENT SERVICES DEPARTMENT

\$304,677

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 190,490	\$ 196,690	\$ 196,690	\$ 197,831	\$ 205,753
102.00	OVERTIME PAY	238	0	0	0	0
103.00	OASDI/MEDICARE	15,194	16,047	16,047	15,903	16,774
103.02	MATCHING RETIREMENT	12,123	18,469	18,469	18,434	21,938
105.00	LONGEVITY PAY	995	810	810	807	990
105.01	EDUCATION/MISCELLANEOUS	11,077	12,000	12,000	12,000	12,000
106.00	MEDICAL INSURANCE	24,444	22,187	22,187	22,372	23,955
106.01	LIFE INSURANCE	741	849	849	904	886
106.02	LONG TERM DISABILITY	411	470	470	501	492
107.00	WORKERS' COMPENSATION	552	414	414	549	493
116.00	SALARIES/WAGES CONTINGENCY	0	2,080	2,080	0	0
202.00	FUEL	75	200	200	94	200
204.00	POSTAGE & FREIGHT	264	100	100	36	50
205.00	OFFICE SUPPLIES	99	100	100	100	50
206.00	EMPLOYEE RELATIONS	18	100	100	165	150
207.00	REPRODUCTION & PRINTING	253	400	400	358	400
208.00	CLOTHING/PERS PROTECTIVE EQUIP	277	300	300	241	300
212.00	COMPUTER EQUIPMENT & SUPPLIES	748	0	0	0	800
213.00	COMMUNICATIONS EQUIPMENT	265	100	100	0	100
402.00	AUDITS/CONSULTANTS FEES	0	0	0	14,640	2,000
403.00	TELEPHONE	515	625	625	551	625
424.00	SERVICE CONTRACTS	600	0	0	169	11,371
450.00	OTHER SERVICES	0	0	0	76	50
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,280	4,000	4,000	4,749	5,000
908.10	MILEAGE	0	200	200	260	300
950.00	OTHER SUNDRY	107	0	0	0	0
TOTAL DEPARTMENT EXPENDITURES		\$ 261,765	\$ 276,141	\$ 276,141	\$ 290,740	\$ 304,677

* REVISED ANNUAL ESTIMATE



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	STAFFING (FTEs)
IT Manager	1.00
IT Security Administrator	1.00
IT Infrastructure 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 ¹	1.00

¹ 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.

- > Replace virtual server environment and consolidate server infrastructure for greater reliability and efficiency;
- > Migrate phone system to new AT&T service and replace phone system routers;
- > Accommodate the installation and building of the new public safety software;
- > Update necessary softwares and infrastructure to accommodate full support of latest Windows operating system;
- > 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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 340,851	\$ 403,086	\$ 403,086	\$ 366,004	\$ 409,552
Supplies	27,372	51,510	51,510	28,796	20,910
Maintenance	201	6,950	6,950	6,733	6,750
Services	184,534	199,505	199,505	195,853	185,210
Capital	5,054	24,500	24,500	23,150	19,700
Sundries	(34,950)	16,050	16,050	14,037	16,025
Total Department Expenditures	\$ 523,063	\$ 701,601	\$ 701,601	\$ 634,573	\$ 658,147

DECISION PACKAGES FUNDED

812.72 City Hall Core Network Switch Replacement ¹	\$ 30,500
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OUTPUTS

# of Computers	313	316	316	322	327
# of Physical Servers	34	26	26	28	21
# of Storage Disk Units	15	13	13	13	14
# of Virtual Servers	51	51	51	50	46
# of Wireless Access Points	90	90	90	90	90
# of Cameras	106	114	114	129	130
# of Network Devices	71	71	71	74	74
# of Phones	227	239	229	229	229
Data Stored on File Servers (TB)	3.694	3.694	3.694	3.044	3.044
Data Stored on Laserfiche (TB)	1.46	1.46	1.46	1.49	1.49
Data Stored in Email (TB)	2.121	2.121	2.121	1.389	1.389
# of Buildings on Network	36	36	36	36	36

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 243,758	\$ 278,292	\$ 278,292	\$ 260,152	\$ 287,307
102.00	OVERTIME PAY	376	0	0	36	0
103.00	OASDI/MEDICARE	17,823	21,819	21,819	19,444	22,538
103.02	MATCHING RETIREMENT	15,052	24,749	24,749	23,429	29,055
105.00	LONGEVITY PAY	530	598	598	603	993
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	54,099	65,520	65,520	52,589	60,145
106.01	LIFE INSURANCE	1,124	1,179	1,179	1,340	1,219
106.02	LONG TERM DISABILITY	622	651	651	742	675
107.00	WORKERS' COMPENSATION	1,651	1,378	1,378	1,669	1,620
116.00	SALARIES/WAGES CONTINGENCY	0	2,900	2,900	0	0
118.00	ACCRUED COMP TIME	(185)	0	0	0	0
202.00	FUEL	235	800	800	420	800
203.00	TOOLS/SMALL EQUIPMENT	771	300	300	300	300
204.00	POSTAGE & FREIGHT	53	100	100	92	100
205.00	OFFICE SUPPLIES	32	600	600	500	400
206.00	EMPLOYEE RELATIONS	1,139	960	960	960	960
207.00	REPRODUCTION & PRINTING	262	400	400	383	400
208.00	CLOTHING/PERS PROTECTIVE EQUIP	682	1,500	1,500	1,500	1,500
209.00	EDUCATIONAL	0	500	500	500	500
211.00	CLEANING & JANITORIAL	63	50	50	94	50
212.00	COMPUTER EQUIPMENT & SUPPLIES	17,707	38,400	38,400	16,418	8,000
213.00	COMMUNICATIONS EQUIPMENT	736	1,000	1,000	750	1,000
213.10	NETWORK TECH EQUIPMENT	4,712	6,000	6,000	6,000	6,000
250.00	OTHER SUPPLIES	980	900	900	879	900

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
301.00	UTILITY LINES	\$ 0	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
303.00	VEHICLES/LARGE EQUIPMENT	201	750	750	533	750
312.00	BUILDINGS/APPLIANCES	0	200	200	200	0
402.80	SPECIAL SERVICES	1,200	7,000	7,000	7,000	7,000
403.00	TELEPHONE	32,450	35,400	35,400	35,241	39,060
403.10	TELEPHONE-WASH COUNTY	2,499	0	0	0	0
424.00	SERVICE CONTRACTS	148,378	157,105	157,105	153,612	139,150
450.00	OTHER SERVICES	8	0	0	0	0
712.00	OFFICE FURNITURE/EQUIPMENT	5,054	24,500	24,500	23,150	19,700
901.00	LIAB/CASUALTY INSURANCE	305	350	350	293	325
908.00	SEMINARS/MEMBERSHIP/TRAVE	10,793	15,000	15,000	12,768	15,000
908.10	MILEAGE	1,705	700	700	976	700
SUBTOTAL DEPARTMENT EXPENDITURES		\$ 570,816	\$ 701,601	\$ 701,601	\$ 634,573	\$ 658,147
999.00	WASHINGTON COUNTY REIMB	(47,753)	0	0	0	0
TOTAL DEPARTMENT EXPENDITURES		\$ 523,063	\$ 701,601	\$ 701,601	\$ 634,573	\$ 658,147

* REVISED ANNUAL ESTIMATE

DEPT 100 - NON-DEPT DIRECT

\$

410,694

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
306.00	OUTDOOR/STREET LIGHTING	\$ 40,190	\$ 23,000	\$ 23,000	\$ 59,580	\$ 30,000
401.10	ELECTRICAL-STREET LIGHTS	95,974	103,963	103,963	97,382	98,812
402.90	TAX APPRAISAL DISTRICT COSTS	96,216	92,404	92,404	92,404	99,334
421.20	BOND ISSUE COSTS	0	0	0	27,207	0
450.00	OTHER SERVICES	38,802	0	0	20,072	0
703.00	STREETS/INLETS/CURBS	3,025	0	0	0	0
715.00	OTHER CAPITAL	2,363	0	0	13,000	0
801.00	LAND	0	0	0	7,000	0
803.00	STREETS/INLETS/CURBS	172,168	0	0	0	0
924.00	CONTINGENCY	0	0	0	0	1,750
926.00	WASH CO HEALTHLY LIVING	41,200	60,000	60,000	60,000	60,000
932.05	MISSION BRENHAM	600	1,000	1,000	1,000	0
932.10	BOYS & GIRLS CLUB - PROGRAM	30,900	36,750	36,750	36,750	36,750
932.11	BOYS & GIRLS CLUB - UTILITIES	23,136	27,000	27,000	23,547	23,948
932.12	BOYS & GIRLS CLUB - INSURANCE	1,894	1,800	1,800	2,088	2,100
932.13	BOYS & GIRLS CLUB - MOWING	1,405	2,000	2,000	1,560	1,800
932.15	ADULT & TEEN CHALLENGE-PROGRAM	7,416	0	0	0	0
932.30	FAITH MISSION	16,480	22,400	22,400	22,400	22,400
932.31	FAITH MISSION-SANITATION CHGS	12,381	10,000	10,000	10,000	10,000
932.32	ADULT&TEEN CHALNGE-SANIT CHGS	878	5,000	5,000	5,000	5,000
932.70	JOB PARTNERSHIP OF WASH CO	750	750	750	750	0
934.00	HERITAGE MUSEUM-UTILITIES	7,705	9,000	9,000	4,823	7,300
934.01	HERITAGE MUSEUM-INSURANCE	1,042	1,800	1,800	1,026	1,200
964.00	HOSPICE BRENHAM	10,300	10,300	10,300	10,300	10,300
TOTAL NON-DEPT DIRECT		\$ 604,826	\$ 407,167	\$ 407,167	\$ 495,889	\$ 410,694
COMMUNITY SERVICES TOTAL		156,087	187,800	187,800	179,244	182,548

* REVISED ANNUAL ESTIMATE

DEPT 110 - NON-DEPT MISC

\$

86,686**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
903.00	UNCOLLECTABLE ACCOUNTS	\$ 3,769	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
906.00	INVENTORY ADJUSTMENTS	4,831	5,000	5,000	7,406	7,500
924.00	CONTINGENCY	0	0	0	0	37,000
943.00	MEDICAL INS PREMIUMS/FEES	10,152	15,000	15,000	9,440	9,000
950.00	OTHER SUNDRY	19,210	16,000	16,000	19,770	20,000
960.00	WELLNESS PROGRAM	2,190	2,500	2,500	2,499	2,500
970.00	EMPLOYEE ASSISTANCE PROGRAM	7,686	7,686	7,686	7,686	7,686
TOTAL NON-DEPT MISC		\$ 47,839	\$ 49,186	\$ 49,186	\$ 49,801	\$ 86,686

* REVISED ANNUAL ESTIMATE

GENERAL FUND – ASSIGNED (SUB) FUNDS OVERVIEW

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

EMERGENCY MANAGEMENT FUND

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

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

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
SALES OF PROPERTY	\$ 0	\$ 0	\$ 0	\$ 5,551	\$ 0
DONATIONS	1,000	1,000	1,000	0	0
TOTAL REVENUES	1,000	1,000	1,000	5,551	0
TOTAL OPERATING RESOURCES	1,000	1,000	1,000	5,551	0
EXPENDITURES					
SUPPLIES	0	0	0	196	0
SERVICES	0	700	700	2,776	0
OTHER CAPITAL	0	5,000	5,000	0	0
TOTAL EXPENDITURES	0	5,700	5,700	2,972	0
OTHER USES					
TRANSFERS-OUT GENERAL FUND	0	0	0	13,523	0
TOTAL OTHER USES	0	0	0	13,523	0
TOTAL USES OF OP RESOURCES	0	5,700	5,700	16,495	0
NET REVENUES	1,000	(4,700)	(4,700)	(10,944)	0
FUND BALANCE	10,944	6,244	6,244	0	0

* REVISED ANNUAL ESTIMATE

FUND 222 - POLICE DEPARTMENT GRANT FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
GRANT REVENUES	\$ 32,938	\$ 15,000	\$ 15,000	\$ 7,831	\$ 15,000
TOTAL REVENUES	32,938	15,000	15,000	7,831	15,000
OTHER SOURCES					
TRANSFER-IN GENERAL FUND	4,319	0	0	0	0
TOTAL OTHER SOURCES	4,319	0	0	0	0
TOTAL OPERATING RESOURCES	37,257	15,000	15,000	7,831	15,000
EXPENDITURES					
PERSONNEL	17,281	15,000	15,000	7,831	15,000
EDUCATIONAL	2,700	0	0	0	0
OFFICE FURNITURE/EQUIPMENT	12,750	0	0	0	0
RADIOS/RADAR/VIDEO CAMERAS	4,526	0	0	0	0
TOTAL EXPENDITURES	37,257	15,000	15,000	7,831	15,000
TOTAL USES OF OP RESOURCES	37,257	15,000	15,000	7,831	15,000
NET REVENUES	0	0	0	0	0
FUND BALANCE	0	0	0	0	0

* REVISED ANNUAL ESTIMATE

FUND 225 - MOTORCYCLE/POLICE EQUIPMENT FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
GRANT REVENUES	\$ 1,120	\$ 2,600	\$ 2,600	\$ 2,639	\$ 2,600
TOTAL REVENUES	1,120	2,600	2,600	2,639	2,600
TOTAL OPERATING RESOURCES	1,120	2,600	2,600	2,639	2,600
EXPENDITURES					
CLOTHING/PERS PROTECTIVE EQUIP	1,120	2,600	2,600	2,639	2,600
TOTAL EXPENDITURES	1,120	2,600	2,600	2,639	2,600
TOTAL USES OF OP RESOURCES	1,120	2,600	2,600	2,639	2,600
NET REVENUES	0	0	0	0	0
FUND BALANCE	0	0	0	0	0

* REVISED ANNUAL ESTIMATE

FUND 226 - PUBLIC SAFETY TRAINING FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
GRANT REVENUES	\$ 3,474	\$ 3,475	\$ 3,475	\$ 3,421	\$ 3,420
TOTAL REVENUES	3,474	3,475	3,475	3,421	3,420
TOTAL OPERATING RESOURCES	3,474	3,475	3,475	3,421	3,420
EXPENDITURES					
POLICE DEPT PERSONNEL	2,748	3,250	3,250	2,681	2,680
SEMINARS/MEMBERSHIP/TRAVE	0	0	0	1,600	1,200
TOTAL EXPENDITURES	2,748	3,250	3,250	4,281	3,880
TOTAL USES OF OP RESOURCES	2,748	3,250	3,250	4,281	3,880
NET REVENUES	726	225	225	(860)	(460)
FUND BALANCE	1,495	1,720	1,720	635	175

* REVISED ANNUAL ESTIMATE

FUND 227 - FEMA-DISASTER RELIEF FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET ¹ 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
INSURANCE PROCEEDS	\$ 175,401	\$ 0	\$ 0	\$ 45,655	\$ 0
GRANT REVENUE-FEMA	0	0	0	101,926	0
TOTAL REVENUES	175,401	0	0	147,581	0
TOTAL OPERATING RESOURCES	175,401	0	0	147,581	0
EXPENDITURES					
AMMO/GUN/TASER/MISC	2,948	0	0	0	0
VEHICLES/LARGE EQUIP-POLICE	11,763	0	0	0	0
CITY COMMUNICATION TOWER	8,801	0	0	0	0
BUILDINGS/APPLIANCES	43,711	0	0	27,091	0
BUILDINGS/APPLIANCES-MAIN	14,386	0	0	2,087	0
BUILDINGS/APPLIANCES-AQUA	58	0	0	0	0
BUILDINGS/APPLIANCES-POLI	1,894	0	0	0	0
STREETS/INLETS/CURBS	5,637	0	0	5,988	0
OTHER MAINTENANCE	3,943	0	0	0	0
OTHER MAINTENANCE-COMM TOWER	0	0	0	15,459	0
AUDITS/CONSULTANTS FEES	30,421	0	0	366,869	0
ACCIDENT/DAMAGE CLAIMS	3,500	0	0	0	0
OTHER SERVICES	23,940	0	0	1,236	0
OTHER SERVICES-COMM TOWER	0	0	0	25,000	0
OTHER SERVICES-POLICE DEPT	1,653	0	0	0	0
OTHER SERVICES-IT	1,200	0	0	0	0
BUILDINGS/BUILDING IMPROVEMENT	9,572	0	0	0	0
STREETS/INLETS/CURBS	56,725	0	0	0	0
RADIOS/RDR/VIDEO CAM-AQUATICS	1,300	0	0	0	0
RADIOS/RADAR/CAMERA-FIRE DEPT	0	0	0	4,312	0
OTHER CAPITAL-PARKS	12,854	0	0	30,198	0
OTHER CAPITAL-AIRPORT	8,773	0	0	0	0
OTHER CAPITAL-FIRE DEPT	9,323	0	0	743	0
STREETS/INLETS/CURBS	18,136	0	0	232,961	0
VEHICLES-POLICE DEPT	0	0	0	27,206	0
PARK IMPROV-HP WALKING TRAIL	159,204	0	0	29,261	0
PARK IMPROV-HOHLT PARK	0	0	0	3,862	0
TOTAL EXPENDITURES	429,741	0	0	772,275	0
TOTAL USES OF OP RESOURCES	429,741	0	0	772,275	0
NET REVENUES	(254,340)	0	0	(624,694)	0
FUND BALANCE	(254,340)	(254,340)	(254,340)	(879,033)	(879,033)

* REVISED ANNUAL ESTIMATE

¹ WE ARE ANTICIPATING BUDGET ACTIVITY FOR FY18 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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
DONATIONS/REVENUES					
SALES OF PROPERTY	\$ 8,627	\$ 0	\$ 0	\$ 0	\$ 0
DOWNTOWN IMPROVEMENTS	2,284	5,000	5,000	11,600	5,000
LIBRARY	2,308	5,000	5,000	25,000	10,000
LIBRARY CAPITAL	146,643	0	0	15,000	0
ANIMAL SHELTER ENHANCEMENTS	39,824	10,000	10,000	21,000	10,000
AQUATICS	190	1,000	1,000	12,000	1,000
FIRE DEPT	0	500	500	0	500
POLICE DEPT	122,624	20,000	20,000	2,000	5,000
ANIMAL SHELTER	6,354	5,000	5,000	9,000	5,000
TOTAL REVENUES	328,854	46,500	46,500	95,600	36,500
OTHER SOURCES					
TRANSFER-IN BCDC FUND	0	0	0	0	4,000
TOTAL OTHER SOURCES	0	0	0	0	4,000
TOTAL OPERATING RESOURCES	328,854	46,500	46,500	95,600	40,500
EXPENDITURES					
DOWNTOWN IMPROVEMENTS	8,371	5,000	5,000	0	5,000
AQUATICS	0	1,000	1,000	16,628	0
FIRE DEPT	0	1,000	1,000	0	1,000
POLICE DEPT	74,927	10,000	10,000	14,296	15,000
K-9 UNIT	15,501	4,000	4,000	8,500	500
ANIMAL SHELTER	0	1,000	1,000	2,868	2,000
LIBRARY	20,524	0	0	0	0
MAIN ST INCENTIVE GRANT	0	5,000	5,000	14,000	2,500
OTHER	3,707	0	0	0	0
TOTAL EXPENDITURES	123,031	27,000	27,000	56,292	26,000
OTHER USES					
TRANSFER-OUT 2014 CAPITAL PROJECTS	199,490	0	0	33,175	0
TRANSFER-OUT EQUIPMENT FUND	0	0	0	10,000	0
TOTAL OTHER USES	199,490	0	0	43,175	0
TOTAL USES OF OP RESOURCES	322,521	27,000	27,000	99,467	26,000
NET REVENUES	6,333	19,500	19,500	(3,867)	14,500
FUND BALANCE	80,314	99,814	99,814	76,447	90,947

* REVISED ANNUAL ESTIMATE

FUND 235 - FIRE DEPARTMENT GRANT FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
GRANT REVENUES	\$ 2,510	\$ 1,000	\$ 1,000	\$ 1,182	\$ 1,000
TOTAL REVENUES	2,510	1,000	1,000	1,182	1,000
TOTAL OPERATING RESOURCES	2,510	1,000	1,000	1,182	1,000
EXPENDITURES					
SUPPLIES	2,510	1,000	1,000	1,182	1,000
TOTAL EXPENDITURES	2,510	1,000	1,000	1,182	1,000
TOTAL USES OF OP RESOURCES	2,510	1,000	1,000	1,182	1,000
NET REVENUE	0	0	0	0	0
FUND BALANCE	0	0	0	0	0

* REVISED ANNUAL ESTIMATE

FUND 236 - EQUIPMENT FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
OTHER SOURCES					
TRANSFER-IN GENERAL FUND	\$ 608,881	\$ 0	\$ 0	\$ 684,330	\$ 0
TRANSFER-IN HOTEL/MOTEL FUND	150,000	0	0	50,000	0
TRANSFER-IN COURT TECH/SEC FUND ¹	0	0	0	0	20,000
TRANSFER-IN DONATIONS FUND	0	0	0	10,000	0
TOTAL OTHER SOURCES	758,881	0	0	744,330	20,000
TOTAL OPERATING RESOURCES	758,881	0	0	744,330	20,000
EXPENDITURES					
OTHER SERVICES	0	0	0	0	53,710
BUILDINGS-MAINTENANCE	8,955	0	0	0	100,600
BUILDINGS-AQUATICS	0	0	0	0	13,000
BUILDINGS/BLDG IMPROV-FIRE	0	0	0	0	35,000
OFFICE FURN/EQUIP ¹	0	0	0	0	40,000
OFFICE FURN/EQUIP-LIBRARY	0	0	15,000	11,325	0
VEHICLES/LARGE EQUIP-MAINT	0	0	0	9,000	0
BUILDINGS/BUILDING IMPROVEMENT	48,710	46,000	46,000	33,775	0
BUILDINGS/BLDG IMP-STREET DEPT	26,000	0	0	0	35,000
BUILDING/BLDG IMPRV-FIRE	236,071	0	0	0	0
BUILDINGS-FIRE STORAGE BLDG	32,724	0	0	0	0
MACHINERY/EQUIPMENT-MAINT	0	0	0	28,030	18,520
MACHINERY/EQUIPMENT-STREE	0	17,500	17,500	17,390	0
MACHINERY/EQUIPMENT-PARKS	15,356	0	0	0	0
OFFICE FURN/EQUIPMENT-DEV SVCS	0	57,728	57,728	52,340	0
OFFICE FURN/EQUIP-LIBRARY	0	15,000	0	0	0
OFFICE FURN/EQUIP-IT DEPT	24,895	13,000	13,000	5,622	30,500
VEHICLES-MAINT DEPT	26,450	0	0	0	30,000
VEHICLES/LARGE EQUIPMENT-PARKS	0	178,000	178,000	176,775	78,000
VEHICLES-POLICE DEPT	126,992	240,000	240,000	285,348	175,000
VEHICLES-FIRE DEPT	0	55,300	55,300	53,654	0
VEHICLES-ANIMAL CONTROL	0	0	0	0	32,000
VEHICLES-IT DEPT	0	27,000	27,000	26,834	0
OTHER CAPITAL	0	0	0	0	45,000
OTHER CAPITAL-MAIN ST WF PROG	11,712	156,470	156,470	201,636	0
OTHER CAPITAL-STREETS	0	0	0	0	18,000
TOTAL EXPENDITURES	557,865	805,998	805,998	901,729	704,330
TOTAL USES OF OP RESOURCES	557,865	805,998	805,998	901,729	704,330
NET REVENUES	201,016	(805,998)	(805,998)	(157,399)	(684,330)
FUND BALANCE	841,729	35,731	35,731	684,330	0

* REVISED ANNUAL ESTIMATE

¹ COST SPLIT 50/50 BETWEEN ADMINISTRATION AND MUNICIPAL COURT; COURT PORTION PAID OUT OF FUND 233 COURT TECHNOLOGY/SECURITY

FUND 236 - EQUIPMENT FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
TOTAL USES OF OP RESOURCES	557,865	805,998	805,998	901,729	704,330
NET REVENUES	201,016	(805,998)	(805,998)	(157,399)	(684,330)
FUND BALANCE	841,729	35,731	35,731	684,330	0

FUNDING FOR ANY OF THE FOLLOWING ITEMS:

3 POLICE UNITS & 1 ADMIN VEHICLE - POLICE	\$ 175,000
CITY HALL EXTERIOR REFURBISHMENT - MAINTENANCE	85,000
CITY HALL SIGNAGE - MAINTENANCE	45,000
PICKUP TRUCK (1/2 TON) - REPLACE UNIT #321 - MAINTENANCE	30,000
HEAVY DUTY 4-POST CAR LIFT - MAINTENANCE	18,520
REPLACE VAV CONTROLLERS W/TEMPERATURE SENSORS - MAINTENANCE	15,600
CITY WEBSITE RE-DESIGN - COMMUNITY PROGRAMS & MARKETING	53,710
EQUIPMENT STORAGE ADDITION - STREETS	35,000
REPLACE FENCE - STREETS	18,000
REPAIRS TO BRENHAM FIRE MUSEUM - FIRE	35,000
PICKUP TRUCK (1/2 TON) - REPLACE UNIT - ANIMAL CONTROL/SHELTER	32,000
CITY HALL CORE NETWORK SWITCH REPLACEMENT - IT	30,500
UTILITY DUMP VEHICLE - REPLACE UNIT #173 - PARKS	28,000
REPLACE PICKUP TRUCK (1/2 TON, X- CAB) - PARKS	25,000
4-WHEEL DRIVE TRACTOR - REPLACE UNIT #161 - PARKS	25,000
COUNCIL CHAMBERS TECHNOLOGY UPGRADE (PHASE 1 OF 2) - ADMINISTRATION	20,000
COUNCIL CHAMBERS TECHNOLOGY UPGRADE (PHASE 1 OF 2) - MUNICIPAL COURT ¹	20,000
REPLACE HVAC UNIT (PHASE 1 OF 4) - AQUATICS	13,000
	\$ 704,330

* REVISED ANNUAL ESTIMATE

¹ COST SPLIT 50/50 BETWEEN ADMINISTRATION AND MUNICIPAL COURT; COURT PORTION PAID OUT OF FUND 233 COURT TECHNOLOGY/SECURITY

DEBT SERVICE FUND OVERVIEW

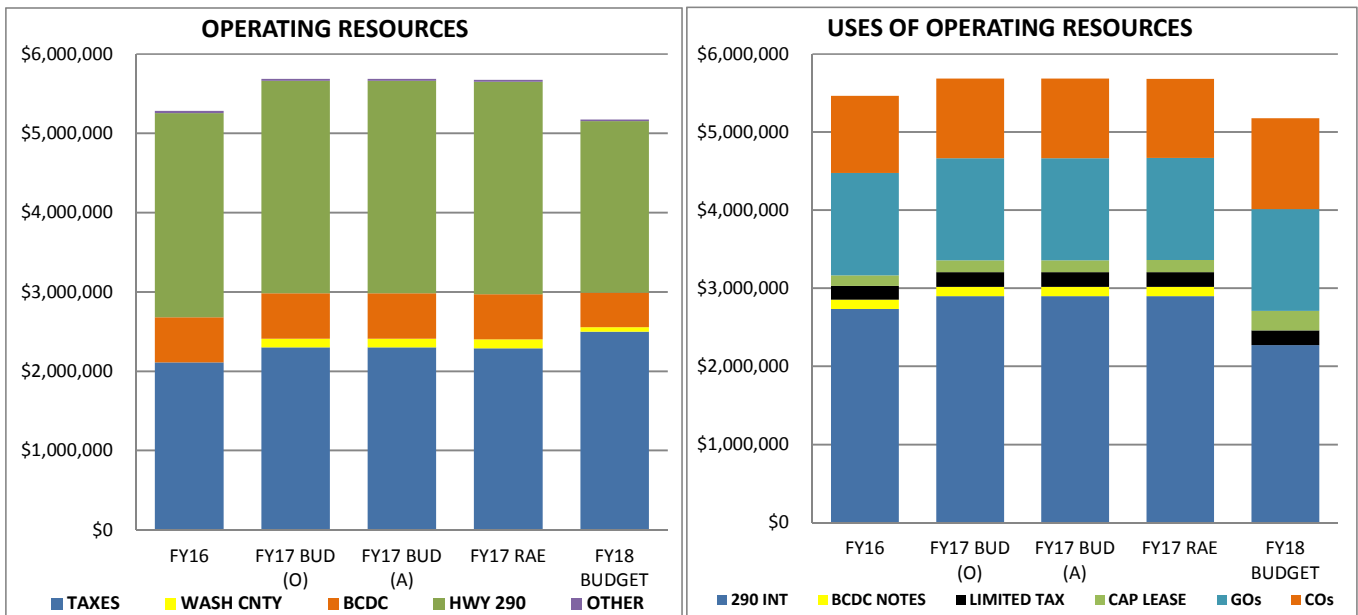
The Debt Service Fund is a governmental fund used to accumulate monies for the payment of principal, interest and related costs on long-term general obligation debt and capital leases.

OPERATING RESOURCES

Projected operating resources are estimated at \$5,175,648 for FY18. The primary operating resource is taxes, which make up 48.3% of revenues. The interlocal reimbursement for the 290 Pass Thru Toll annual debt service payment brings in 41.7% of the revenues, making it the second largest income stream.

Revenues

Tax revenue projections for debt service are based on the tax rate and the City's assessed values (AV). The assessed values increased for FY18 and the City decided to increase the current I&S rate from \$0.1920 to \$0.1970 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 \$56,600 for FY18, related to the Highway 290 project. Also, BCDC remits via a transfer-in, principal and interest payments on any debt the City undertakes on its behalf. Long-term debt payments are listed on the following pages.

DEBT SERVICE FUND OVERVIEW

LEGAL DEBT LIMIT

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

CALCULATION OF LEGAL DEBT MARGIN - OCTOBER 1, 2017

City of Brenham Charter Limit	\$1.6500 per \$100 valuation
Adopted O&M Tax Rate for 2015-2016	<u>\$0.3200 per \$100 valuation</u>
Debt Limit Tax Rate per Charter	\$1.3300 per \$100 valuation
Adjusted Tax Base Valuations	\$1,268,819,218
Debt Limit	\$16,875,296
Net Debt Applicable to Limit	<u>\$2,795,769</u>
Legal Debt Margin	<u><u>\$14,079,527</u></u>

WORKING CAPITAL

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
BEGINNING BALANCE	\$ 405,889	\$ 227,349	\$ 227,349	\$ 227,349	\$ 219,879
NET REVENUES	(178,539)	0	0	(7,470)	0
ADJUSTMENTS	0	0	0	0	0
SUBTOTAL	(178,539)	0	0	(7,470)	0
ENDING BALANCE	<u>\$227,349</u>	<u>\$227,349</u>	<u>\$227,349</u>	<u>\$219,879</u>	<u>\$219,879</u>

* REVISED ANNUAL ESTIMATE

DEBT SERVICE REQUIREMENTS

YEAR	GO REFUNDING						LIMITED TAX NOTES STREETS 2011	HWY 290 INTEREST
	SERIES 2009	SERIES 2010	SERIES 2011	SERIES 2014	SERIES 2015	SUBTOTAL		
2018	634,400	13,415	215,923	428,539	2,160,000	3,452,277	188,164	113,200
2019	-	13,415	214,908	468,316	1,750,000	2,446,639	-	70,000
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	-	-
	634,400	375,623	1,297,062	1,505,973	3,910,000	7,723,058	188,164	183,200

YEAR	CERTIFICATES OF OBLIGATION					CAPITAL LEASES				TOTAL
	SERIES 2006	SERIES 2012	SERIES 2014	SERIES 2016	SUBTOTAL	2014 ZIPPER	2016 LIB FURNITUR	2017 EQUIPMENT	SUBTOTAL	DEBT SERVICE
2018	611,775	111,588	211,925	82,095	1,017,383	29,314	72,887	148,663	250,864	5,021,887
2019	716,015	110,588	209,725	82,728	1,119,056	29,314	328,596	148,663	506,573	4,142,268
2020	715,527	114,388	272,525	81,444	1,183,884	-	-	148,663	148,663	2,021,398
2021	724,251	113,113	269,025	82,021	1,188,410	-	-	148,663	148,663	2,037,932
2022	736,793	116,838	275,525	82,542	1,211,698	-	-	148,663	148,663	1,577,546
2023	742,956	120,038	276,825	81,146	1,220,965	-	-	148,663	148,663	1,586,875
2024	747,937	118,138	277,075	81,146	1,224,296	-	-	148,663	148,663	1,372,959
2025	756,736	121,238	277,200	82,933	1,238,107	-	-	-	-	1,238,107
2026	769,156	118,988	276,700	82,709	1,247,553	-	-	-	-	1,247,553
2027	-	121,738	280,550	82,412	484,700	-	-	-	-	484,700
2028	-	124,375	289,100	82,040	495,515	-	-	-	-	495,515
2029	-	121,625	287,200	81,593	490,418	-	-	-	-	490,418
2030	-	123,875	290,150	81,072	495,097	-	-	-	-	495,097
2031	-	126,000	292,800	82,337	501,137	-	-	-	-	501,137
2032	-	123,000	293,875	81,592	498,467	-	-	-	-	498,467
2033	-	-	294,600	82,635	377,235	-	-	-	-	377,235
2034	-	-	294,975	81,667	376,642	-	-	-	-	376,642
2035	-	-	-	82,486	82,486	-	-	-	-	82,486
2036	-	-	-	81,295	81,295	-	-	-	-	81,295
	6,521,146	1,785,525	4,669,775	1,557,893	14,534,339	58,627	401,484	1,040,642	1,500,753	24,129,513

FUND 118 - DEBT SERVICE FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
TAX REVENUES	\$ 2,112,359	\$ 2,300,256	\$ 2,300,256	\$ 2,290,175	\$ 2,499,574
PENALTY/INTEREST	23,945	20,000	20,000	18,000	18,000
WASHINGTON CTY	0	110,200	110,200	110,200	56,600
INTEREST EARNED	5,938	4,000	4,000	5,000	5,000
TOTAL REVENUES	2,142,242	2,434,456	2,434,456	2,423,375	2,579,174
OTHER SOURCES					
TRANSFER-IN BCDC	566,886	571,425	571,425	571,425	436,474
TRANSFER-IN HWY 290 PTT	2,575,000	2,680,000	2,680,000	2,680,000	2,160,000
TOTAL OTHER SOURCES	3,141,886	3,251,425	3,251,425	3,251,425	2,596,474
TOTAL OPERATING RESOURCES	5,284,128	5,685,881	5,685,881	5,674,800	5,175,648
EXPENDITURES					
BOND PAYING AGENT FEES	6,446	4,765	4,765	6,050	10,760
CAPITAL LEASES	134,130	152,177	152,177	156,016	250,864
CO BONDS	987,174	1,020,417	1,020,417	1,011,682	1,160,383
GO REFUNDING	1,076,433	1,078,767	1,078,767	1,078,767	1,062,939
BCDC NOTES	115,631	118,019	118,019	118,019	0
2010 REFUNDING	13,415	13,415	13,415	13,415	13,415
2011 REFUNDING	213,599	211,679	211,679	211,679	215,923
HIGHWAY 290 BONDS	2,736,700	2,900,400	2,900,400	2,900,400	2,273,200
11 TAX ANTICIP NOTE STS	179,140	186,242	186,242	186,242	188,164
TOTAL EXPENDITURES	5,462,668	5,685,881	5,685,881	5,682,270	5,175,648
TOTAL USES OF OP RESOURCES	5,462,668	5,685,881	5,685,881	5,682,270	5,175,648
NET REVENUES	(178,539)	0	0	(7,470)	0
FUND BALANCE	227,349	227,349	227,349	219,879	219,879
CERTIFIED VALUATIONS I&S RATE	1,188,742,237 \$0.1781	1,198,049,873 \$0.1920	1,198,049,873 \$0.1920	1,198,049,873 \$0.1920	1,268,819,218 \$0.1970

* REVISED ANNUAL ESTIMATE

FUND 118 - DEBT SERVICE FUND SUMMARY

	BUDGET				BUDGET 2018
	ACTUAL 2016	ORIGINAL 2017	AMENDED 2017	RAE* 2017	
REVENUES					
TAX REVENUES	\$ 2,112,359	\$ 2,300,256	\$ 2,300,256	\$ 2,290,175	\$ 2,499,574
PENALTY/INTEREST	23,945	20,000	20,000	18,000	18,000
WASHINGTON CTY	0	110,200	110,200	110,200	56,600
INTEREST EARNED	5,938	4,000	4,000	5,000	5,000
TOTAL REVENUES	2,142,242	2,434,456	2,434,456	2,423,375	2,579,174
OTHER SOURCES					
TRANSFER-IN BCDC-PRIN	519,050	541,489	541,489	541,489	419,687
TRANSFER-IN BCDC-INT	47,836	29,936	29,936	29,936	16,787
TRANSFER-IN HWY 290 PTT	2,575,000	2,680,000	2,680,000	2,680,000	2,160,000
TOTAL OTHER SOURCES	3,141,886	3,251,425	3,251,425	3,251,425	2,596,474
TOTAL OPERATING RESOURCES	5,284,128	5,685,881	5,685,881	5,674,800	5,175,648
EXPENDITURES					
BOND PAYING AGENT FEES	6,446	4,765	4,765	6,050	10,760
2006 COB D/S PRINCIPAL	365,000	385,000	385,000	385,000	400,000
2006 COB D/S INTEREST	241,325	226,944	226,944	226,944	211,775
2010 CAPITAL LEASE PRIN-BVWACS	101,283	50,132	50,132	50,132	0
2010 CAPITAL LEASE INT-BVWACS	3,533	501	501	2,276	0
2014 CAPITAL LEASE PRIN-ZIPPER	26,908	27,490	27,490	27,490	28,085
2014 CAPITAL LEASE INT-ZIPPER	2,406	1,824	1,824	1,824	1,229
2016 NOTE PAY PRIN-LIB FURN	0	58,730	58,730	64,286	64,286
2016 NOTE PAY INT-LIB FURN	0	13,500	13,500	10,008	8,601
2017 CAPITAL LEASE PRIN-VEH/EQ	0	0	0	0	126,354
2017 CAPITAL LEASE INT-VEH/EQU	0	0	0	0	22,309
2009 GO REF PRINCIPAL	935,542	973,165	973,165	973,165	610,000
2009 GO REF INTEREST	92,313	56,023	56,023	56,023	24,400
2010 PTT D/S PRINCIPAL-HWY 290	2,575,000	2,680,000	2,680,000	2,680,000	0
2010 LTD TAX NOTE PRIN	110,000	115,000	115,000	115,000	0
2010 LTD TAX NOTE INT	5,631	3,019	3,019	3,019	0
2010 PTT D/S INTEREST-HWY 290	105,100	107,200	107,200	107,200	0
2010 REF D/S INTEREST	13,415	13,415	13,415	13,415	13,415
2011 REF D/S PRINCIPAL	173,488	175,037	175,037	175,037	182,782
2011 REF D/S INTEREST	40,111	36,642	36,642	36,642	33,141
2011 TAX ANT NOTES PRINCIPAL	170,000	180,000	180,000	180,000	185,000
2011 TAX ANT NOTES INTEREST	9,140	6,242	6,242	6,242	3,164
2012 COB D/S PRINCIPAL	75,000	80,000	80,000	80,000	80,000
2012 COB D/S INTEREST	33,525	32,588	32,588	32,588	31,588
2014 COB D/S PRINCIPAL	165,000	105,000	105,000	105,000	110,000
2014 COB D/S INTEREST	107,324	104,025	104,025	104,025	101,925
2014 GO REF D/S PRINCIPAL	17,869	19,243	19,243	19,243	398,605
2014 GO REF D/S INTEREST	30,709	30,336	30,336	30,336	29,934
2015 GO REF D/S PRINCIPAL-HWY 290	0	0	0	0	2,160,000
2015 GO REF D/S INTEREST-HWY 290	56,600	113,200	113,200	113,200	113,200
2016 COB D/S PRINCIPAL	0	50,000	50,000	46,529	40,945
2016 COB D/S INTEREST	0	36,860	36,860	31,596	41,150
2017 D/S PRINCIPAL	0	0	0	0	130,000
2017 D/S INTEREST	0	0	0	0	13,000
TOTAL EXPENDITURES	5,462,668	5,685,881	5,685,881	5,682,270	5,175,648
TOTAL USES OF OP RESOURCES	5,462,668	5,685,881	5,685,881	5,682,270	5,175,648
NET REVENUES	(178,539)	0	0	(7,470)	0
FUND BALANCE	227,349	227,349	227,349	219,879	219,879
CERTIFIED VALUATIONS	1,188,742,237	1,198,049,873	1,198,049,873	1,198,049,873	1,268,819,218
I&S RATE	\$0.1781	\$0.1920	\$0.1920	\$0.1920	\$0.1970

* REVISED ANNUAL ESTIMATE



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OTHER GOVERNMENTAL FUNDS OVERVIEW

Other governmental funds are groups into special revenue funds and capital project funds. There are individual budgets for four special revenue funds and 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.

TOURISM & MARKETING FUND

This fund is used to account for revenues specifically designated for the Barnhill Conference Center at the Historic Simon Theatre and other City tourism and marketing activities.

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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
HOTEL/MOTEL OCCUPANCY TAX	\$ 589,650	\$ 575,000	\$ 575,000	\$ 602,805	\$ 645,000
INTEREST INCOME	1,000	500	500	1,295	1,000
TOTAL REVENUES	590,650	575,500	575,500	604,100	646,000
TOTAL OPERATING RESOURCES	590,650	575,500	575,500	604,100	646,000
EXPENDITURES					
BRENHAM HERITAGE MUSEUM	0	1,500	1,500	1,500	0
CHAPPELL HILL HISTORICAL	12,000	4,812	4,812	4,812	15,000
WASH CO CC CVB-ADMIN	159,344	168,500	168,500	168,500	172,500
WASHINGTON ON THE BRAZOS	23,349	25,188	25,188	25,188	15,000
CONTINGENCY	0	12,500	12,500	0	10,349
UNITY THEATER	15,250	13,000	13,000	13,000	13,000
MAIN STREET BRENHAM ¹	4,087	32,500	32,500	32,500	0
WASH CO CC CVB-PROMO/ADV	209,992	158,500	158,500	158,500	155,000
HERITAGE SOCIETY OF WC	0	0	0	0	5,000
FRIENDSHIP QUILT GUILD	0	0	0	0	1,000
INDEPENDENCE HISTORICAL	3,378	4,000	4,000	4,000	8,000
SIMON CENTER-CVB OPERATING EXP	43,725	20,500	20,500	24,755	20,500
BRENHAM HOTEL ASSOCIATION	0	0	0	0	10,000
CHAPPELL HILL CHAMBER OF COMM	3,497	2,000	2,000	2,000	0
TOTAL EXPENDITURES	474,623	443,000	443,000	434,755	425,349
OTHER USES					
TRANSFERS-OUT GENERAL FUND ²	78,620	68,000	68,000	68,000	73,000
TRANSFERS-OUT PARKS SPECIAL REV FUND	4,743	0	0	0	0
TRANSFERS-OUT TOURISM & MARKETING ³	81,000	92,000	92,000	92,000	172,651
TRANSFERS-OUT EQUIPMENT FUND	150,000	0	0	50,000	0
TOTAL OTHER USES	314,364	160,000	160,000	210,000	245,651
TOTAL USES OF OP RESOURCES	788,987	603,000	603,000	644,755	671,000
NET REVENUES	(198,337)	(27,500)	(27,500)	(40,655)	(25,000)
FUND BALANCE	231,523	204,023	204,023	190,868	165,868

* REVISED ANNUAL ESTIMATE

¹ BEGINNING IN FY18, FUNDING FOR MAIN STREET IS INCLUDED IN THE GENERAL FUND TRANSFER OUT

² OPERATIONAL SUPPORT FOR CITY PARKS (\$60,000), MARKETING & PROMOTION OF CITY PARKS (\$1,800), MARKETING DOWNTOWN FOR MAIN STREET (\$5,000), HOT NIGHT COOL TUNES CONCERT SERIES (\$3,400), AND DOWNTOWN CHRISTMAS STROLL (\$2,800)

³ BARNHILL CENTER OPERATING COSTS (\$92,651), MEETING & EVENT PLANNING (\$40,000), MID-WEEK CONFERENCE MARKETING (\$40,000)

FUND 110 - HOTEL/MOTEL WASHINGTON COUNTY FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
WASH CO-HOT TAX	\$ 163,555	\$ 95,000	\$ 95,000	\$ 95,000	\$ 120,000
INTEREST INCOME	208	0	0	0	0
TOTAL REVENUES	163,763	95,000	95,000	95,000	120,000
TOTAL OPERATING RESOURCES	163,763	95,000	95,000	95,000	120,000
EXPENDITURES					
TH&LA MEMBERSHIP	8,850	8,500	8,500	9,113	9,200
WASH CO CC CVB-PROMO/ADV	86,500	86,500	86,500	142,455	110,800
BRENHAM HOTEL ASSOCIATION	0	0	0	12,600	0
TOTAL EXPENDITURES	95,350	95,000	95,000	164,168	120,000
TOTAL USES OF OP RESOURCES	95,350	95,000	95,000	164,168	120,000
NET REVENUES	68,413	0	0	(69,168)	0
FUND BALANCE	77,449	77,449	77,449	8,281	8,281

* REVISED ANNUAL ESTIMATE

FUND 229 - CRIMINAL LAW ENFORCEMENT FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
INTEREST INCOME	\$ 111	\$ 30	\$ 30	\$ 100	\$ 100
PROGRAM INCOME/RESTITUTION	12,333	10,000	10,000	10,000	10,000
TOTAL REVENUES	12,444	10,030	10,030	10,100	10,100
TOTAL OPERATING RESOURCES	12,444	10,030	10,030	10,100	10,100
EXPENDITURES					
AMMO/GUN/TASER/MISC	0	0	0	18,078	0
OTHER SUPPLIES	0	0	0	0	5,000
OTHER CAPITAL	7,089	8,000	8,000	0	10,000
TOTAL EXPENDITURES	7,089	8,000	8,000	18,078	15,000
TOTAL USES OF OP RESOURCES	7,089	8,000	8,000	18,078	15,000
NET REVENUES	5,355	2,030	2,030	(7,978)	(4,900)
FUND BALANCE	20,595	22,625	22,625	12,617	7,717

* REVISED ANNUAL ESTIMATE

FUND 233 - COURTS SECURITY/TECHNOLOGY FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
FINE TIME PYMT-JUDICIAL	\$ 1,881	\$ 1,600	\$ 1,600	\$ 1,608	\$ 1,600
JUDICIAL FEE-CITY	3,136	3,000	3,000	2,343	2,500
JUVENILE CASE MGMT FEE	26,188	25,000	25,000	20,067	21,000
TRUANCY PREVENTION FEE	4,572	4,000	4,000	3,460	3,500
TECHNOLOGY FEES	21,004	18,000	18,000	15,925	16,000
SECURITY FEES	15,760	14,000	14,000	12,144	12,500
INTEREST EARNED	1,050	0	0	1,000	1,000
TOTAL REVENUES	73,590	65,600	65,600	56,547	58,100
TOTAL OPERATING RESOURCES	73,590	65,600	65,600	56,547	58,100
EXPENDITURES					
COURT SECURITY FD-CAPITAL EXP	0	0	0	37,528	0
COURT TIME PYMT JUDICIAL EXP ¹	5,205	2,550	2,550	1,197	8,100
COURT CITY JUDICIAL EFFCNCY EXP ²	1,965	5,050	5,050	1,663	5,050
COURT TECHNOLOGY EXP ³	33,309	22,397	22,397	20,884	14,350
COURT SECURITY EXP ⁴	17,007	45,335	45,335	7,500	7,500
TOTAL EXPENDITURES	57,485	75,332	75,332	68,772	35,000
OTHER USES					
TRANSFER-OUT GENERAL FUND	26,188	25,000	25,000	20,067	21,000
TRANSFER-OUT EQUIPMENT FUND ⁵	0	0	0	0	20,000
TOTAL OTHER USES	26,188	25,000	25,000	20,067	41,000
TOTAL USES OF OP RESOURCES	83,673	100,332	100,332	88,839	76,000
NET REVENUES	(10,083)	(34,732)	(34,732)	(32,292)	(17,900)
FUND BALANCE	101,035	66,303	66,303	68,743	50,843

* REVISED ANNUAL ESTIMATE

¹ NOTIFICATION CALLS (\$1,200), JACK KIOSK SETUP FEE (\$4,400), & JACK KIOSK ANNUAL MAINTENANCE (\$2,500)

² COMPUTER REPLACEMENTS (\$2,000) & LASEFICHE & ADOBE LICENSES (\$2,050)

³ REPLACE 2 HANDHELD TICKET WRITERS (\$8,000), BRAZOS SOFTWARE MAINTENANCE (\$3,500), COURT/POLICE INTERFACE MAINTENANCE (\$1,700) INTERFACE MAINTENANCE (\$650), & MISC. SUPPLIES (\$500)

⁴ CCTV MAINTENANCE & MONITORING (\$5,000), CITY MARSHAL TRAINING (\$600), & NET MOTION MAINTENANCE (\$500)

⁵ COUNCIL CHAMBERS TECHNOLOGY UPGRADE (PHASE 1 OF 2) (\$20,000)

FUND 249 - TOURISM & MARKETING FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
RENTAL INCOME-BALLROOM	\$ 0	\$ 9,400	\$ 9,400	\$ 9,400	\$ 15,500
RENTAL INCOME-THEATER	0	0	0	3,775	6,600
CULTURAL ARTS REVENUE	0	10,600	10,600	10,600	69,700
INTEREST EARNED	231	0	0	0	0
TOTAL REVENUES	231	20,000	20,000	23,775	91,800
OTHER SOURCES					
TRANSFER-IN HOTEL/MOTEL FUND	81,000	92,000	92,000	92,000	172,651
TOTAL OTHER SOURCES	81,000	92,000	92,000	92,000	172,651
TOTAL OPERATING RESOURCES	81,231	112,000	112,000	115,775	264,451
EXPENDITURES					
SALARIES & WAGES ¹	0	0	0	11,298	11,500
OASDI/MEDICARE	0	0	0	864	880
WORKERS' COMPENSATION	0	0	0	213	242
OTHER SUPPLIES	0	500	500	1,000	1,000
BUILDINGS/APPLIANCES	0	0	0	4,000	2,500
ELECTRICAL	0	0	16,700	10,000	16,750
AUDITS/CONSULTANT FEES	0	16,700	0	0	0
GAS	0	1,200	1,200	1,400	1,400
WATER	0	1,100	1,100	1,100	1,100
SEWER	0	600	600	250	250
GARBAGE	0	400	400	500	500
RENTALS & LEASES	0	52,400	52,400	38,551	38,551
ADVERTISING & PROMOTION	4,160	61,000	61,000	25,000	78,500
JANITORIAL SERVICES	0	6,600	6,600	7,500	6,600
CONTRACT LABOR	0	10,500	10,500	0	0
SERVICE CONTRACTS	0	0	0	10,000	5,000
OTHER SERVICES	0	2,000	2,000	12,500	7,878
CONTINGENCY	0	0	0	0	17,500
CULTURAL ARTS EXPENSE	0	12,000	12,000	12,000	58,000
FACILITY RENTAL EXPENSE	0	8,000	8,000	5,000	16,300
OTHER SUNDRY	0	0	0	24	0
TOTAL EXPENDITURES	4,160	173,000	173,000	141,200	264,451
TOTAL USES OF OP RESOURCES	4,160	173,000	173,000	141,200	264,451
NET REVENUES	77,071	(61,000)	(61,000)	(25,425)	0
FUND BALANCE	77,071	16,071	16,071	51,646	51,646

¹ FTE COUNT 0.00 0.00 0.00 0.43 0.43

* REVISED ANNUAL ESTIMATE

FUND 203 - AIRPORT CAPITAL FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
INTEREST INCOME	\$ 49	\$ 0	\$ 0	\$ 50	\$ 50
TOTAL REVENUES	49	0	0	50	50
TOTAL OPERATING RESOURCES	49	0	0	50	50
EXPENDITURES					
OTHER CAPITAL OUTLAY	300	0	0	0	0
TOTAL EXPENDITURES	300	0	0	0	0
TOTAL USES OF OP RESOURCES	300	0	0	0	0
NET REVENUES	(251)	0	0	50	50
FUND BALANCE	6,886	6,886	6,886	6,936	6,987

* REVISED ANNUAL ESTIMATE

FUND 214 - CAPITAL LEASES FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
DIVIDEND INCOME	\$ 295	\$ 0	\$ 0	\$ 298	\$ 0
TOTAL REVENUES	295	0	0	298	0
OTHER SOURCES					
BOND PROCEEDS	450,000	0	0	949,333	0
TOTAL OTHER SOURCES	450,000	0	0	949,333	0
TOTAL OPERATING RESOURCES	450,295	0	0	949,631	0
EXPENDITURES					
OFFICE FURN/EQUIP-LIBRARY	22,451	0	0	411,127	16,000
STREET DEPT EQUIPMENT-ROLLER	0	0	0	126,381	0
STREET DEPT EQUIP-LAYDOWN MACH	0	0	0	200,586	0
STREET DEPARTMENT EQUIP-LOADER	0	0	0	213,900	0
STREET DEPT EQUIP-COMPACTOR	0	0	0	109,577	0
STREET DEPT EQUIP-TANDEM DUMP	0	0	0	98,150	0
STREET DEPT EQUIP-WATER TRUCK	0	0	0	46,724	0
STREET DEPT EQUIP-TRAILER	0	0	0	25,063	0
MAINT DEPT EQUIP-BUCKET TRUCK	0	0	0	128,292	0
TOTAL EXPENDITURES	22,451	0	0	1,359,800	16,000
TOTAL USES OF OP RESOURCES	22,451	0	0	1,359,800	16,000
NET REVENUES	427,844	0	0	(410,169)	(16,000)
FUND BALANCE	427,844	427,844	427,844	17,675	1,675

* REVISED ANNUAL ESTIMATE

FUND 218 - 2014 CAPITAL PROJECTS FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
TEXPOOL INTEREST	\$ 4,065	\$ 500	\$ 500	\$ 2,035	\$ 1,000
GRANT REVENUES	57,776	0	0	14,074	0
INTEREST EARNED	132	0	0	0	0
INTEREST-TEXSTAR	5,239	500	500	925	500
TOTAL REVENUES	67,212	1,000	1,000	17,034	1,500
OTHER SOURCES					
TRANSFER-IN GENERAL FUND	252,000	0	0	0	0
TRANSFER-IN DONATIONS FUND	199,490	0	0	33,175	0
TOTAL OTHER SOURCES	451,490	0	0	33,175	0
TOTAL OPERATING RESOURCES	518,702	1,000	1,000	50,209	1,500
EXPENDITURES					
LAND	0	0	0	0	150,000
OFFICE FURN/EQUIPMENT-LIBRARY	0	0	0	0	24,000
CIP-LIBRARY RENOVATN/EXPANSION	3,186,782	300,000	300,000	160,283	20,000
CIP-NEW ANIMAL SHELTER	2,285,670	0	0	23,373	100,000
TOTAL EXPENDITURES	5,472,452	300,000	300,000	183,656	294,000
TOTAL USES OF OP RESOURCES	5,472,452	300,000	300,000	183,656	294,000
NET REVENUES	(4,953,749)	(299,000)	(299,000)	(133,447)	(292,500)
FUND BALANCE	451,543	152,543	152,543	318,096	25,596

* REVISED ANNUAL ESTIMATE

FUND 234 - PARKS CAPITAL IMPROVEMENTS FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
GRANT REVENUES	\$ 33,250	\$ 0	\$ 0	\$ 1,750	\$ 0
ADVERTISING REVENUE-FIREMANS PK	26,000	18,000	18,000	18,000	18,000
DONATIONS-M.M.OWSLEY PLAYGRND	777,205	0	0	0	0
RENTALS/DONATIONS-CAROUSE	3,391	6,000	6,000	4,660	5,000
INTEREST EARNED	4,787	0	0	500	0
TOTAL REVENUES	844,633	24,000	24,000	24,910	23,000
OTHER SOURCES					
TRANSFER-IN GENERAL FUND	0	0	0	1,643	0
TRANSFER-IN HOTEL/MOTEL FUND	4,743	0	0	0	0
TRANSFER-IN BCDC FUND	358,251	428,050	428,050	409,923	391,000
TOTAL OTHER SOURCES	362,994	428,050	428,050	411,566	391,000
TOTAL OPERATING RESOURCES	1,207,627	452,050	452,050	436,476	414,000
EXPENDITURES					
AQUATIC CENTER	89,950	0	0	0	0
CAROUSEL ¹	5,945	5,000	5,000	570	1,000
FIREMAN'S PARK ²	19,201	329,500	329,500	104,419	267,500
HATTIE MAE FLOWERS PARK ³	0	10,000	10,000	3,800	6,364
HENDERSON PARK ⁴	5,658	20,500	20,500	14,217	307,636
HOHLT PARK ⁵	118,270	54,000	54,000	46,761	66,600
JACKSON ST. PARK ⁶	3,645	33,550	33,550	36,002	8,000
JERRY WILSON PARK ⁷	0	10,000	10,000	9,143	2,400
LINDA ANDERSON PARK	54,846	0	0	0	0
PLAYGROUND	586,829	100,000	100,000	178,350	0
SKATE PARK	70,523	0	0	1,119	0
TOTAL EXPENDITURES	954,868	562,550	562,550	394,381	659,500
TOTAL USES OF OP RESOURCES	954,868	562,550	562,550	394,381	659,500
NET REVENUES	252,759	(110,500)	(110,500)	42,095	(245,500)
FUND BALANCE	266,747	156,247	156,247	308,842	63,342

* REVISED ANNUAL ESTIMATE

¹ MISC. REPAIRS (\$1,000) FUNDED BY DONATIONS/RENTALS

² RESTROOM UPGRADE (\$250,000) & GREENWADE/KITCHEN PARKING LOT RECONSTRUCTION (\$15,000) FUNDED BY BCDC IN FY17;
REPLACEMENT ADVERTISING SIGNS FOR BASEBALL FIELD FENCE (\$2,500) FUNDED BY ADVERTISING REVENUES

³ BASKETBALL COURT IMPROVEMENTS (\$6,364) FUNDED BY BCDC

⁴ HENDERSON PARK IMPROVEMENTS (\$294,900) & BASKETBALL COURT IMPROVEMENTS (\$12,736) FUNDED BY BCDC

⁵ ALL SPORTS BUILDING PARKING LOT (\$45,000) & TRASH RECEPTACLES (\$21,600) FUNDED BY BCDC

⁶ TRASH RECEPTACLES (\$8,000) FUNDED BY BCDC

⁷ TRASH RECEPTACLES (\$2,400) FUNDED BY BCDC

FUND 237 - STREETS AND DRAINAGE FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
INTEREST-TEXSTAR	\$ 1,226	\$ 500	\$ 500	\$ 2,155	\$ 1,000
TOTAL REVENUES	1,226	500	500	2,155	1,000
OTHER SOURCES					
INTERFUND TRNSF-GENERAL FUND	52,669	0	0	950,000	0
TOTAL OTHER SOURCES	52,669	0	0	950,000	0
TOTAL OPERATING RESOURCES	53,895	500	500	952,155	1,000
EXPENDITURES					
STREETS/INLETS/CURBS	31,291	359,909	359,909	50,000	361,000
STREETS/INLET/CURB-REHAB PROJE	0	0	0	275,000	225,000
STREETS/INLETS/CURB-BELLE TOWR	93,469	0	0	0	0
TOTAL EXPENDITURES	124,760	359,909	359,909	325,000	586,000
TOTAL USES OF OP RESOURCES	124,760	359,909	359,909	325,000	586,000
NET REVENUES	(70,865)	(359,409)	(359,409)	627,155	(585,000)
FUND BALANCE	359,535	126	126	986,690	401,690

* REVISED ANNUAL ESTIMATE

FUND 290 - HWY 290 FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
REPAYMENTS FROM TXDOT	\$ 3,427,043	\$ 2,283,255	\$ 2,283,255	\$ 2,023,695	\$ 0
TEXSTAR INTEREST	16,821	12,000	12,000	39,377	20,000
TOTAL REVENUES	3,443,864	2,295,255	2,295,255	2,063,072	20,000
TOTAL OPERATING RES	3,443,864	2,295,255	2,295,255	2,063,072	20,000
OTHER USES					
TRANSFER-OUT DEBT SERVICE	2,575,000	2,680,000	2,680,000	2,680,000	2,160,000
TOTAL OTHER USES	2,575,000	2,680,000	2,680,000	2,680,000	2,160,000
TOTAL USES OF OP RES	2,575,000	2,680,000	2,680,000	2,680,000	2,160,000
NET REVENUES	868,864	(384,745)	(384,745)	(616,928)	(2,140,000)
FUND BALANCE	5,494,580	5,109,835	5,109,835	4,877,652	2,737,652

* REVISED ANNUAL ESTIMATE



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BCDC FUND OVERVIEW

The Brenham Community Development Corporation (BCDC) is a legally separate entity from the City and is governed by a board appointed by City Council. The BCDC was formed to oversee revenues and expenditures of a special three-eighth cents sales tax for economic development and community recreational development under the Development Corporation Act, Section 4B. The City is financially accountable for the BCDC because the City 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 FY18 are budgeted at \$1,672,931.

Revenues

For FY18, sales tax is projected at \$1,664,472. This is a 4% increase over FY17 projected primarily due to stabilization in the local and regional economy. In addition, \$7,500 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 \$1,672,931.

Department Expenditures

There is \$492,984 budgeted for BCDC operating expenditures exclusive of debt service. Over 38.2% 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 \$264,671, 53.7% of budget, 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 FY18 that covers both principal and interest on the 1998 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 III. The 20-year note is structured so that payments were deferred until FY17, when expenditures are budgeted at \$115,000. In FY17, the BCDC borrowed \$500,000 from the Electric Fund to purchase 44.9 acres of land for expansion of the Southwest Industrial Park IV. The 10-year note is structured so that beginning in FY17, the first two years of payments are interest only. The combined principal and interest for FY18 for the 2010 and 2017 notes is \$131,250. Accrued interest expense for FY18 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 \$131,000 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 \$391,000 to be transferred to the Parks Capital Improvement Fund for capital items to be purchased for various City projects. An additional \$436,474 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. 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 FY18.

BCDC FUND OVERVIEW

WORKING CAPITAL BALANCE

For FY18, a balanced budget is projected with an ending working capital balance estimated to remain at \$984,418.

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
BEGINNING BALANCE	\$ 1,369,297	\$ 1,494,239	\$ 1,494,239	\$ 1,494,239	\$ 984,418
NET REVENUES	124,942	(241,780)	(241,780)	(509,821)	0
SUBTOTAL	124,942	(241,780)	(241,780)	(509,821)	0
ENDING BALANCE	<u>\$1,494,239</u>	<u>\$1,252,459</u>	<u>\$1,252,459</u>	<u>\$984,418</u>	<u>\$984,418</u>

DEBT SERVICE REQUIREMENTS TO MATURITY

Series 2009 GO Refunding

FYE	PRINICIPAL	INTEREST	TOTAL
2018	419,687	16,787	436,474

1998 Note Payable to Electric

FYE	PRINICIPAL	INTEREST	TOTAL
2018	69,332	1,891	71,223

2010 & 2017 Notes Payable to Electric

FYE	PRINICIPAL	INTEREST	TOTAL
2018	78,737	52,513	131,250
2019	154,274	68,941	223,215
2020	154,721	71,706	226,428
2021	150,377	74,101	224,478
2022	146,233	76,295	222,528
2023	147,278	78,299	225,578
2024	143,505	79,960	223,465
2025	139,904	81,449	221,353
2026	141,469	82,771	224,240
2027	68,191	83,774	151,965
2028	65,064	86,901	151,965
2029	27,726	40,143	67,869

* REVISED ANNUAL ESTIMATE

FUND 250 - BCDC SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
CITY SALES TAX	\$ 1,551,317	\$ 1,539,631	\$ 1,539,631	\$ 1,582,866	\$ 1,664,472
MISCELLANEOUS REVENUES	(517)	959	959	959	959
INTEREST EARNED	3,549	0	0	3,395	3,400
TEXSTAR INTEREST	3,557	2,500	2,500	8,624	4,100
TOTAL REVENUES	1,557,906	1,543,090	1,543,090	1,595,844	1,672,931
OTHER SOURCES					
LOAN PROCEEDS	0	0	0	500,000	0
TOTAL OTHER SOURCES	0	0	0	500,000	0
TOTAL OPERATING RESOURCES	1,557,906	1,543,090	1,543,090	2,095,844	1,672,931
EXPENDITURES					
ELECTRICAL-STREET LIGHTS	6,829	7,500	7,500	6,840	7,500
AUDITS/CONSULTANTS FEES	1,696	10,000	10,000	4,000	10,000
LEGAL NOTICES	32	0	0	0	0
LEGAL FEES	1,148	10,000	10,000	7,303	10,000
SERVICE CONTRACTS	9,900	10,000	10,000	9,994	10,000
LAND	0	0	0	888,373	0
DETENTION POND COSTRUCTION	15,866	0	0	22,131	2,513
CONTINGENCY ¹	0	105,991	105,991	0	264,671
INTEREST EXPENSE	8,477	37,746	37,746	42,260	54,404
PRINCIPAL RETIREMENTS	62,747	148,478	148,478	148,477	148,069
EDF-MARKETING	16,796	33,668	33,668	26,779	18,693
EDF-OPERATIONS	145,791	168,012	168,012	168,012	169,607
EDF-EDA GRANT	100,000	150,000	150,000	150,000	0
ECO INNOVATION INCENTIVE GRANT	0	0	0	0	15,000
TOTAL EXPENDITURES	369,282	681,395	681,395	1,474,169	710,457
OTHER USES					
TRANSFER-OUT GENERAL FUND	138,545	104,000	104,000	103,706	131,000
TRANSFER-OUT DEBT SERVICE FUND	566,886	571,425	571,425	571,425	436,474
TRANSFER-OUT BCDC CAPITAL PROJECTS	0	0	0	46,442	0
DONATIONS FUND ²	0	0	0	0	4,000
TRANSFER-OUT PARKS SPECIAL REV FUND	358,251	428,050	428,050	409,923	391,000
TOTAL OTHER USES	1,063,682	1,103,475	1,103,475	1,131,496	962,474
TOTAL USES OF OP RESOURCES	1,432,964	1,784,870	1,784,870	2,605,665	1,672,931
NET REVENUES	124,942	(241,780)	(241,780)	(509,821)	0
FUND BALANCE	1,494,239	1,252,459	1,252,459	984,418	984,418

* REVISED ANNUAL ESTIMATE

¹ DESIGN OF COMMERCE ST. LINEAR PARK (\$25,000) & DESIGN/CONSTRUCTION OF LINEAR PARK AT PARK/FIRST/CHURCH STS. (\$150,000)

² AQUATICS SCOREBOARD PURCHASED IN FY17 WITH DONATIONS FROM BISD & SCOTT & WHITE; BCDC COVERING REMAINING EXPENSE IN FY18

FUND 252 - BCDC CAPITAL PROJECT FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
INTEREST EARNED	\$ 3,161	\$ 0	\$ 0	\$ 3,000	\$ 0
TOTAL REVENUES	3,161	0	0	3,000	0
OTHER SOURCES					
TRANSFER-IN BCDC FUND	0	0	0	46,442	0
TOTAL OTHER SOURCES	0	0	0	46,442	0
TOTAL OPERATING RESOURCES	3,161	0	0	49,442	0
EXPENDITURES					
AUDITS/CONSULTANT FEES	0	0	0	46,442	0
PAVING/DRAINAGE IMPROV-NEW PARK	0	297,000	297,000	0	297,000
TOTAL EXPENDITURES	0	297,000	297,000	46,442	297,000
TOTAL USES OF OP RESOURCES	0	297,000	297,000	46,442	297,000
NET REVENUES	3,161	(297,000)	(297,000)	3,000	(297,000)
FUND BALANCE	397,545	100,545	100,545	400,545	103,545

* 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

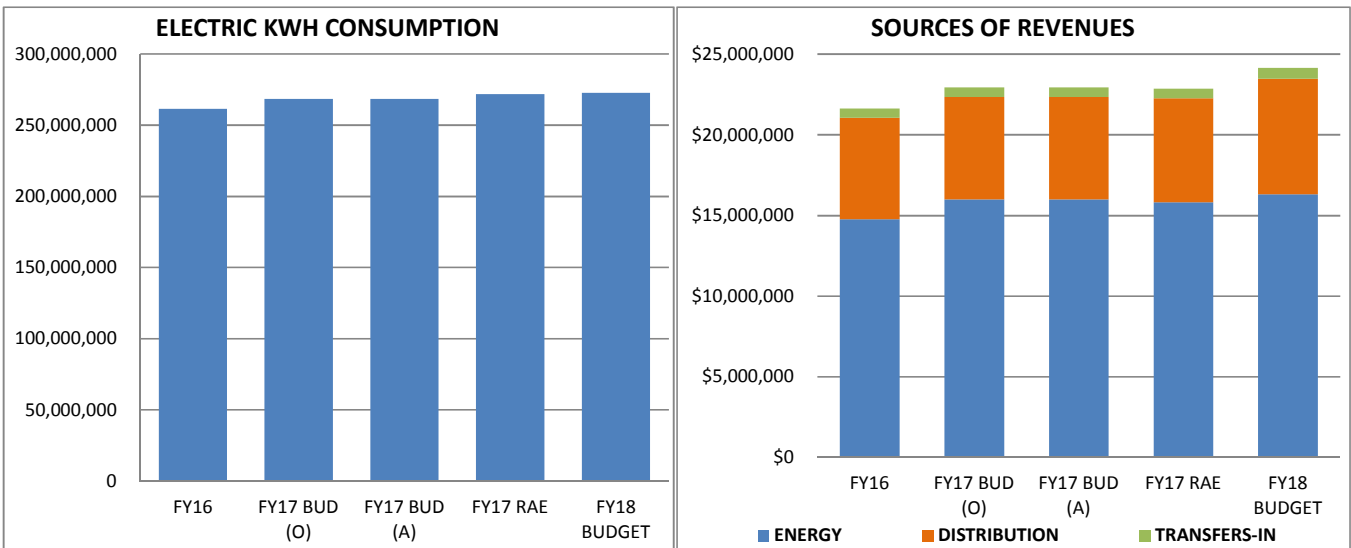
Approximately 98% of Electric Fund operating resources is revenue from customer electricity consumption. Electric utility revenue is a function of consumption and rate. The electric rate is comprised of a fixed minimum monthly customer charge and a volume charge. The volumetric charge has two components. 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 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 FY18 Electric Fund revenues over FY17 Budget include:

- > A slight increase in electric consumption reflecting a normalized winter; and
- > Slightly higher energy charges from LCRA reflected in pass-through sales.

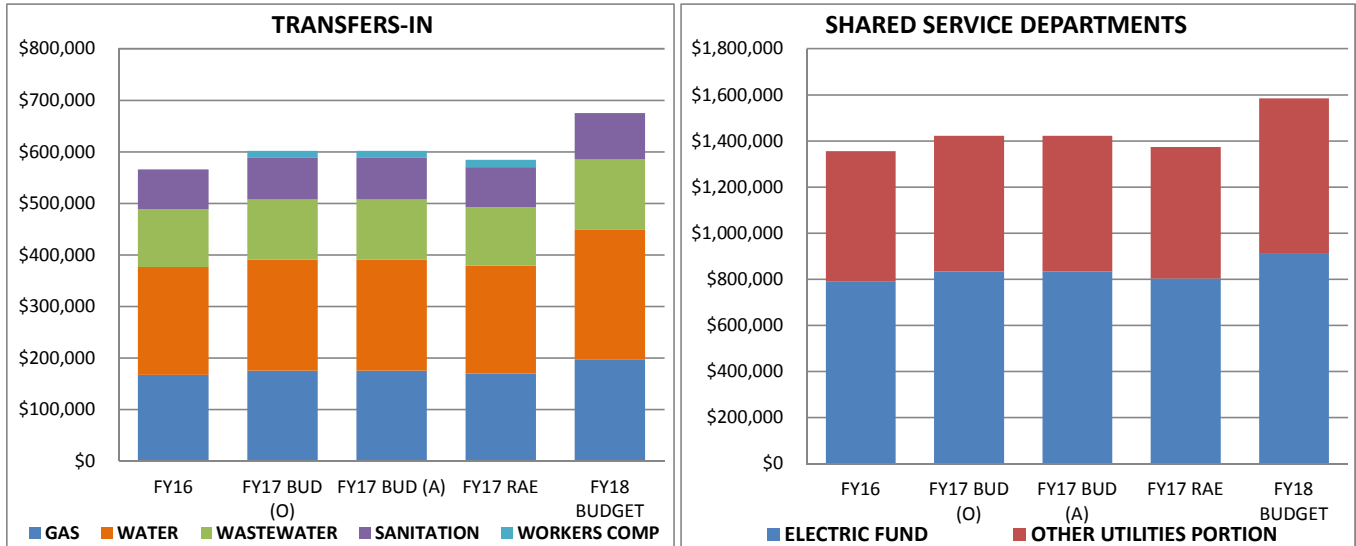


Electric consumption is projected at 272.7 million kWh for FY18. Of the \$24.2 million in operating resources projected for FY18, \$16.3 million or 67.6% is (pass-through) energy revenues and \$7.2 million or 29.6% is distribution revenues. There is \$674,687 in transfers-in, primarily from the other utilities for reimbursement of shared services budgeted in the Electric Fund.

ELECTRIC FUND OVERVIEW

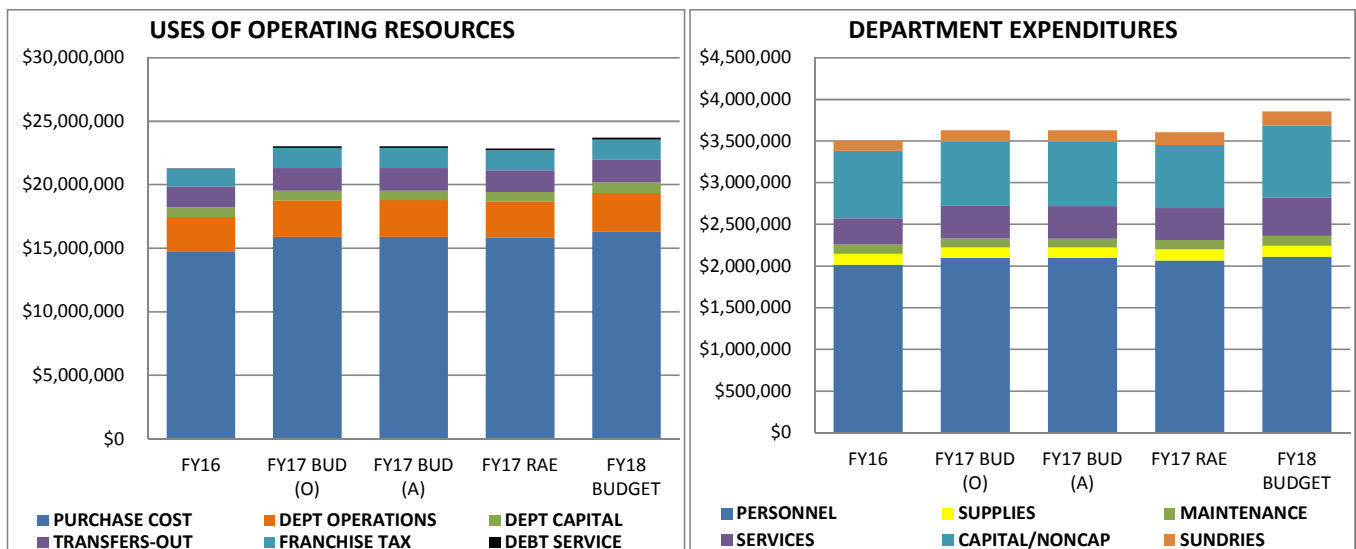
Inter-Fund Transfers

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 FY18, transfers-in total \$674,687 and represents 42.6% of these shared service departments budgets.



USES OF OPERATING RESOURCES

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



Purchase Costs

The largest use of operating resources is for the cost of electricity purchased from LCRA. For FY18, purchase costs were determined based on LCRA rates. Planned purchases total more than 287 million kWh creating over \$12.4 million in generation costs, \$3.7 million in transmission charges and another \$175,000 in ERCOT and other fees.

ELECTRIC FUND OVERVIEW

Operating Departments

There is \$3,855,537 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. Almost 55% of total operating department expenditure budgets are for Personnel. Over 22% of the budget is for capital items. The budget includes \$180,510 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 28% of distribution revenues.

WORKING CAPITAL

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
BEGINNING BALANCE	\$ 7,333,176	\$ 7,894,639	\$ 7,894,639	\$ 7,894,639	\$ 7,983,803
DISTRIBUTION NET REVENUES	286,939	(196,868)	(196,868)	(10,646)	(229,243)
GENERATION NET REVENUES	44,674	96,659	96,659	99,810	0
CAFR ADJUSTMENTS	229,850	0	0	0	0
SUBTOTAL	561,463	(100,209)	(100,209)	89,164	(229,243)
ENDING BALANCE	\$ 7,894,639	\$7,794,430	\$7,794,430	\$7,983,803	\$7,754,561

* REVISED ANNUAL ESTIMATE

ELECTRIC FUND OVERVIEW

DECISION PACKAGES

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

DEPT	DESCRIPTION	\$
161 ELECTRIC	810.00 DC Fast Charging Station	\$ 20,000
	813.00 Chevy Bolt Hybrid Vehicle	38,010
	813.00 Replace 2009 Crew Svc Truck	48,500
160 PUBLIC UTILITIES	813.00 Replace 2008 Ford F150	\$ 24,000
	814.10 Phase 2 SCADA Radio System Replacement	10,000
132 UTILITY BILLING	810.00 Customer Payment Kiosk	\$ 40,000
TOTAL DEPARTMENTS		\$ 180,510

DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINICIPAL	INTEREST	TOTAL
2018	69,055	69,400	138,455
2019	72,194	67,328	139,522
2020	72,194	65,162	137,356
2021	75,332	62,997	138,329
2022	78,471	60,737	139,208
2023	78,471	58,383	136,854
2024	81,610	55,244	136,854
2025	87,888	51,979	139,867
2026	91,027	48,464	139,491
2027	94,165	44,823	138,988
2028	97,304	41,056	138,360
2029	100,443	37,164	137,607
2030	103,582	33,146	136,728
2031	109,860	29,003	138,863
2032	112,999	24,609	137,608
2033	119,276	20,089	139,365
2034	122,415	15,318	137,733
2035	128,693	10,421	139,114
2036	131,832	5,273	137,105

**CITY OF BRENHAM
ELECTRIC FUND
FINANCIAL FORECAST WITH CAPITAL PLAN FY 2017-2022**

	FY18 BUDGET & 4-YEAR PROJECTION							
	FY 16A	FY 17B	FY 17RAE	FY 18B	FY 19P	FY 20P	FY 21P	FY 22P
REVENUES	6,848,228	6,944,723	7,019,693	7,154,328	7,156,358	7,193,382	7,243,450	7,286,521
DISTRIBUTION RATE REVENUES	5,654,799	5,800,594	5,797,419	5,824,126	5,843,532	5,863,050	5,882,650	5,902,333
DISTRIBUTION NON-RATE REVENUES	627,583	542,234	638,193	655,514	673,714	688,194	703,154	710,566
SHARED SERVICE COSTS TRANSFERS-IN	565,846	601,895	584,081	674,687	639,112	642,137	657,646	673,623
EXPENDITURES								
DEPTS O&M EXPENDITURES	2,750,078	2,890,111	2,875,273	3,034,027	3,039,500	3,131,340	3,200,445	3,271,910
PERSONNEL/BENEFITS	2,017,945	2,097,163	2,069,793	2,115,090	2,177,618	2,240,984	2,306,578	2,374,493
SUPPLIES	129,858	128,052	133,726	131,425	129,683	130,472	131,272	132,082
MAINTENANCE	113,903	104,050	109,158	115,600	103,950	128,950	128,950	128,950
SERVICES	311,516	391,756	383,774	461,206	440,525	442,507	444,508	446,528
NON-CAPITAL	58,246	27,250	27,426	43,700	36,400	36,400	36,400	36,400
SUNDRIES	118,610	141,840	151,396	167,006	151,324	152,028	152,738	153,456
GENERAL FUND OBLIGATION	3,049,725	3,365,233	3,282,114	3,389,578	3,412,988	3,436,610	3,460,438	3,484,474
FRANCHISE FEE	1,429,919	1,566,160	1,565,303	1,572,514	1,577,754	1,583,024	1,588,316	1,593,630
SHARED SERVICE COSTS	1,619,806	1,799,073	1,716,811	1,817,064	1,835,234	1,853,587	1,872,123	1,890,844
DEBT SERVICE (CURRENT)	9,564	146,897	143,183	138,455	139,522	137,356	138,329	139,208
TOTAL EXPENDITURES	5,809,367	6,402,241	6,300,570	6,562,060	6,592,010	6,705,306	6,799,212	6,895,592
REVENUES LESS TOTAL EXPENDITURES	1,038,861	542,482	719,123	592,267	564,348	488,075	444,237	390,929
CAPITAL PLAN	751,922	739,350	729,769	821,510	701,500	714,500	794,500	824,500
MAJOR (IN-HOUSE) UTILITY LINE UPGRADES AND EXTENSIONS (161)	44,213	67,000	67,011	50,000	25,000	0	0	0
SYSTEM PROTECTION AND AUTOMATION ENHANCEMENTS (161)	38,282	51,000	51,000	51,000	51,000	51,000	51,000	51,000
IN-HOUSE ROTTEN POLE CHANGEOUT (161)	18,231	25,000	25,000	25,000	25,000	25,000	25,000	25,000
CONTINGENCY FOR UNFORESEEN PROJECTS (161)	75,340	65,000	65,000	65,000	65,000	65,000	65,000	65,000
CONTRACTOR - MAJOR UTILITY LINE UPGRADES (161)	182,914	150,000	150,000	150,000	170,500	170,500	170,500	170,500
CONTRACTOR - ROTTEN POLE CHANGEOUT (161)	56,167	60,000	60,000	60,000	68,000	68,000	68,000	68,000
TRANSFORMER ADDITIONS AND REPLACEMENTS (161)	158,505	170,000	170,000	215,000	170,000	170,000	170,000	170,000
NEW ELECTRIC METERS (161)	13,160	10,000	10,000	12,000	12,000	12,000	12,000	12,000
NEW SERVICE INSTALLATIONS (161)	11,113	10,000	10,000	6,000	6,000	6,000	6,000	6,000
NEW STREET LIGHTS (161)	14,545	10,000	6,000	7,000	7,000	7,000	7,000	7,000
VEHICLE/EQUIPMENT REPLACEMENTS (ALL DEPTS PRIOR FY18)	139,452	86,950	81,258	0	0	0	0	0
DC FAST CHARGING STATION FOR ELECTRIC VEHICLES (161)	0	0	0	20,000	0	0	0	0
CHEVY BOLT HYBRID PROMO VEHICLE ADDITION (161)	0	0	0	38,010	0	0	0	0
REPLACE 2009 CREW SERVICE TRUCK #30 (161)	0	0	0	48,500	0	0	0	0
REPLACE 1995 MORBACK CHIPPER #188 (161)	0	0	0	0	65,000	0	0	0
REPLACE BACKYARD BUCKET AND TRAILER #336 (161)	0	0	0	0	0	140,000	0	0

**CITY OF BRENHAM
ELECTRIC FUND
FINANCIAL FORECAST WITH CAPITAL PLAN FY 2017-2022**

	FY18 BUDGET & 4-YEAR PROJECTION							
	FY 16A	FY 17B	FY 17RAE	FY 18B	FY 19P	FY 20P	FY 21P	FY 22P
REPLACE SCADA SEL COMMUNICATION PROCESSOR (161)	0	6,400	6,400	0	0	0	0	0
FIBER REPLACEMENT (161)	0	10,000	10,100	0	0	0	0	0
WIRELESS MESH EXPANSION (161)	0	0	0					
REPLACE 2006 CASE SKID STEER #268	0	0	0	0	0	0	46,000	0
REPLACE 2013 F250 PICKUP #10	0	0	0	0	0	0	34,000	0
REPLACE 2011 550 DODGE SERVICE BUCKET #66	0	0	0	0	0	0	140,000	0
REPLACE DIGGER TRUCK #269	0	0	0	0	0	0	0	250,000
REPLACE 2008 FORD F150 #15	0	0	0	24,000	0	0	0	0
REPLACE 2008 CHEVY 1500 #85	0	0	0	0	25,000	0	0	0
SCADA RADIO SYSTEM REPLACEMENT (160)	0	18,000	18,000	10,000	12,000	0	0	0
JACK KIOSK (132)	0	0	0	40,000	0	0	0	0
NET REVENUE AFTER CAPITAL - CONTRIBUTION (USE) OF RESERVES	286,939	(196,868)	(10,646)	(229,243)	(137,152)	(226,425)	(350,263)	(433,571)
DAYS RESERVES (60-DAY POLICY)	135.4	123.5	127.5	119.4	116.3	111.1	103.9	97.1
EXCESS RESERVES (OVER 60-DAY POLICY)	3,297,132	2,811,954	3,027,347	2,659,106	2,489,216	2,202,354	1,777,411	1,427,636
BEGINNING BALANCE	7,333,176	7,894,639	7,894,639	7,983,803	7,754,561	7,617,409	7,390,984	7,040,721
NET REVENUES AFTER REVENUE FUNDED CAPITAL	286,939	(196,868)	(10,646)	(229,243)	(137,152)	(226,425)	(350,263)	(433,571)
NET ENERGY OVER/(UNDER) COLLECTION	44,674	96,659	99,810	0	0	0	0	0
CAFR ADJUSTMENTS	229,850	0	0	0	0	0	0	0
ENDING BALANCE	7,894,639	7,794,430	7,983,803	7,754,561	7,617,409	7,390,984	7,040,721	6,607,150
60-DAYS OF DISTRIBUTION EXP AND WHOLESALE POWER COSTS	3,499,204	3,787,514	3,758,344	3,897,341	3,930,079	3,990,517	4,065,197	4,081,211
FY16 & PRIOR YEARS OVER COLLECTION BALANCE	1,098,303	1,194,962	1,198,113	1,198,113	1,198,113	1,198,113	1,198,113	1,098,303
EXCESS RESERVES/(BELOW 60-DAY)	3,297,132	2,811,954	3,027,347	2,659,106	2,489,216	2,202,354	1,777,411	1,427,636
PURCHASE POWER COST	14,725,535	15,899,120	15,832,918	16,325,256	16,614,472	16,855,841	17,136,238	17,107,276

ELECTRIC FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
FUND 102 ELECTRIC						
601.00	ELECTRIC UTIL REVENUES	\$ 25,299,107	\$ 25,932,401	\$ 25,932,401	\$ 5,797,419	\$ 5,824,126
601.05	AVERAGE MONTHLY PAYMENT	5,525	20,000	20,000	4,756	5,232
606.00	SECURITY LIGHTS	44,409	45,228	45,228	45,922	46,122
608.00	FORFEITED DISC & PENALTIES	263,071	275,000	275,000	264,964	267,614
611.00	ELECTRIC PCRF	(4,871,699)	(4,133,628)	(4,133,628)	0	0
618.00	CONNECT/TRANSFER FEE	61,890	62,467	62,467	68,930	69,619
632.00	STATE SALES TAX	56,002	33,000	33,000	35,515	35,870
640.00	INSUFFICIENT CHECK CHARGE	2,300	2,500	2,500	2,275	2,298
650.00	CUSTOMER REPAIR & REPLACE	3,011	500	500	3,013	3,000
655.00	LINE TAPS	2,795	1,000	1,000	2,525	2,500
660.00	POLE LINE RENTAL	71,756	6,690	6,690	72,865	73,594
690.00	MISCELLANEOUS UTIL REVENUE	7,543	11,000	11,000	7,393	7,500
696.00	INTERGOVT'L - FIBER NETWORK	15,040	15,000	15,000	15,040	15,000
	TOTAL UTILITY REV	20,960,749	22,271,158	22,271,158	6,320,617	6,352,475
710.00	INTEREST EARNED	36,708	0	0	25,024	25,024
710.30	INTEREST-TEXPOOL	2,393	3,100	3,100	5,570	5,626
710.31	TEXSTAR INTEREST	5,739	8,700	8,700	16,275	16,438
710.35	BCDC-INT ON NOTES RECEIVABLE	8,477	37,746	37,746	42,260	54,404
720.00	INSURANCE PROCEEDS	8,860	0	0	0	0
770.00	RENTAL INCOME	11,903	11,903	11,903	11,903	11,903
780.00	JUDGEMENT/RESTITUTION PYMTS	11,720	2,100	2,100	5,218	5,500
790.00	MISC OTHER REVENUE	4,359	4,300	4,300	5,020	5,070
790.60	GAIN/LOSS ON FIXED ASSETS	632	2,000	2,000	3,600	3,200
790.61	SALES OF NON CAPITAL ASSETS	3,453	0	0	125	0
	TOTAL MISC REV	94,242	69,849	69,849	114,995	127,165
TOTAL FUND 102 REVENUES		\$ 21,054,992	\$ 22,341,007	\$ 22,341,007	\$ 6,435,612	\$ 6,479,640
FUND 122 ELECTRIC WPC ¹						
601.00	ELECTRIC UTIL REVENUES	\$ 0	\$ 0	\$ 0	\$ 20,382,401	\$ 20,451,505
611.00	ELECTRIC PCRF	0	0	0	(4,449,673)	(4,126,249)
TOTAL FUND 122 REVENUES		\$ 0	\$ 0	\$ 0	\$ 15,932,728	\$ 16,325,256
TOTAL ALL ELECTRIC REVENUES		\$ 21,054,992	\$ 22,341,007	\$ 22,341,007	\$ 22,368,340	\$ 22,804,896
KWH SOLD		261,441,012	268,424,092	268,424,092	271,763,587	272,686,735
AVG MONTHLY CUSTOMERS		7,058	7,085	7,085	7,104	7,122

* REVISED ANNUAL ESTIMATE

¹ WHOLESALE POWER COSTS PASS-THROUGH ACTIVITY ACCOUNTED FOR IN FUND 122 FOR TRANSPARENCY PURPOSES. REVENUES ARE INCLUDED IN ELECTRIC FUND FINANCIALS.

ELECTRIC FUND EXPENDITURES BY DEPARTMENT

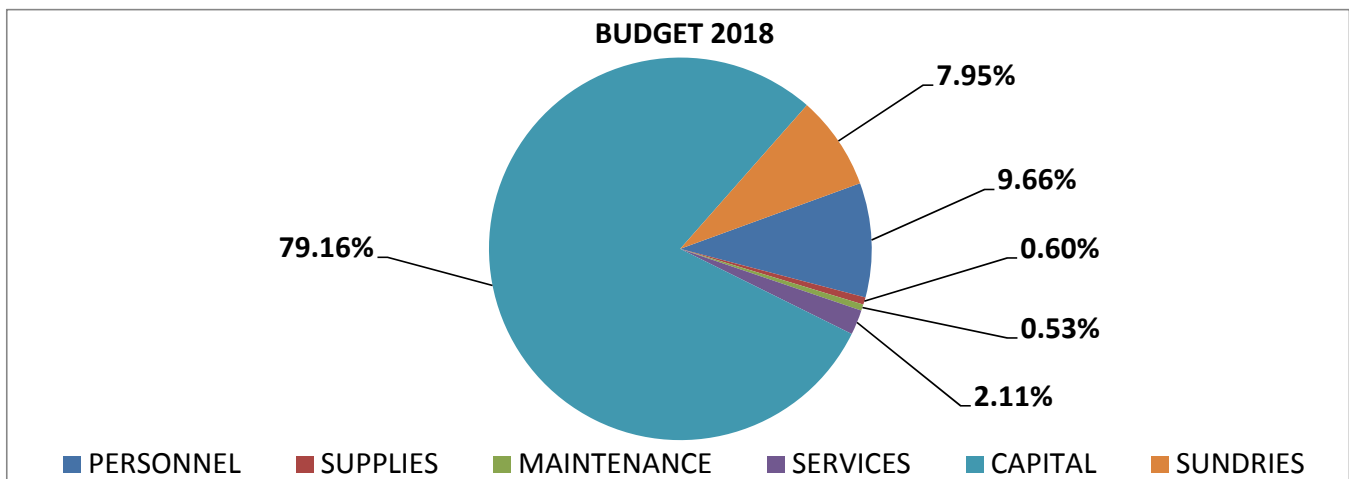
DEPARTMENT	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
132 UTILITY CUSTOMER SERVICE	\$ 468,643	\$ 470,105	\$ 470,105	\$ 463,107	\$ 596,569
160 PUBLIC UTILITIES	885,947	951,697	951,697	909,667	987,473
161 ELECTRIC	2,082,045	2,123,659	2,123,659	2,094,520	2,166,110
100 NON-DEPT DIRECT	16,167,418	17,614,577	17,614,577	17,587,289	18,036,225
110 NON-DEPT MISC	65,364	84,000	84,000	91,863	105,385
TOTAL	\$ 19,669,418	\$ 21,244,038	\$ 21,244,038	\$ 21,146,446	\$ 21,891,762

ELECTRIC FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2018 VERSUS		
	ORIGINAL 2017	AMENDED 2017	RAE* 2017
132 UTILITY CUSTOMER SERVICE	26.90%	26.90%	28.82%
160 PUBLIC UTILITIES	3.76%	3.76%	8.55%
161 ELECTRIC	2.00%	2.00%	3.42%
100 NON-DEPT DIRECT	2.39%	2.39%	2.55%
110 NON-DEPT MISC	25.46%	25.46%	14.72%
TOTAL	3.05%	3.05%	3.52%

ELECTRIC FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
PERSONNEL	\$ 2,017,945	\$ 2,097,163	\$ 2,097,163	\$ 2,069,793	\$ 2,115,090
SUPPLIES	129,858	128,052	128,052	133,726	131,425
MAINTENANCE	113,903	106,550	104,050	109,158	115,600
SERVICES	311,516	391,756	391,756	383,774	461,206
CAPITAL	15,547,667	16,812,517	16,815,017	16,733,296	17,328,921
SUNDRIES	1,548,529	1,708,000	1,708,000	1,716,699	1,739,520
TOTAL EXPENDITURES	\$ 19,669,418	\$ 21,244,038	\$ 21,244,038	\$ 21,146,446	\$ 21,891,762



TRANSFERS-IN

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
603.00 GAS FUND	\$ 167,600	\$ 175,594	\$ 175,594	\$ 169,676	\$ 196,711
604.00 WATER FUND	208,550	215,307	215,307	209,401	251,878
605.00 SEWER FUND	112,884	116,542	116,542	113,345	136,338
606.00 SANITATION FUND	76,812	80,652	80,652	77,859	89,760
650.00 WORKERS' COMPENSATION FUND	0	13,800	13,800	13,800	0
TOTAL TRANSFERS IN	\$ 565,846	\$ 601,895	\$ 601,895	\$ 584,081	\$ 674,687

TRANSFERS-OUT

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
601.00 GENERAL FUND	\$ 1,619,806	\$ 1,799,073	\$ 1,799,073	\$ 1,716,811	\$ 1,817,064
TOTAL TRANSFERS OUT	\$ 1,619,806	\$ 1,799,073	\$ 1,799,073	\$ 1,716,811	\$ 1,817,064
TOTAL TRANSFERS IN/(OUT)	\$ (1,053,960)	\$ (1,197,178)	\$ (1,197,178)	\$ (1,132,730)	\$ (1,142,377)

* 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	<u>2.00</u>
Total FTEs	6.00

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 5:00 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. Customers may also set up and manage automatic scheduling of their credit card payments through the online portal. 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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 333,867	\$ 347,644	\$ 347,644	\$ 331,786	\$ 327,794
Supplies	51,504	47,780	47,780	51,509	52,900
Maintenance	0	0	0	0	0
Services	78,675	70,281	70,281	75,504	172,175
Capital	2,127	1,700	1,700	556	40,000
Sundries	2,471	2,700	2,700	3,752	3,700
Total Department Expenditures	\$ 468,643	\$ 470,105	\$ 470,105	\$ 463,107	\$ 596,569
DECISION PACKAGES FUNDED					
810.00 Jack Payment Kiosk					\$ 40,000
OUTPUTS					
Payments Processed	97,449	98,299	98,299	100,055	101,000
Customers Billed	97,770	98,620	98,620	95,884	97,000
Lobby/Drive-Thru Customers Assisted	41,987	42,500	42,500	39,049	40,000
Service Orders Processed	5,365	5,500	5,500	5,223	5,300
Online Web Payments	10,883	11,500	11,500	14,867	15,000
OUTCOMES					
New Measure to be tracked in the Future					

* REVISED ANNUAL ESTIMATE

DEPT 132 - UTILITY CUSTOMER SERVICE DEPARTMENT

\$596,569

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 240,107	\$ 244,690	\$ 244,690	\$ 233,711	\$ 226,999
102.00	OVERTIME PAY	2,156	1,500	1,500	1,500	1,500
103.00	OASDI/MEDICARE	18,263	19,285	19,285	17,730	17,721
103.02	MATCHING RETIREMENT	15,126	22,211	22,211	24,595	23,178
105.00	LONGEVITY PAY	4,870	4,885	4,885	3,498	2,568
106.00	MEDICAL INSURANCE	51,369	50,330	50,330	48,392	53,749
106.01	LIFE INSURANCE	976	1,061	1,061	1,083	986
106.02	LONG TERM DISABILITY	579	587	587	601	544
107.00	WORKERS' COMPENSATION	662	490	490	676	549
116.00	SALARIES/WAGES CONTINGENCY	0	2,605	2,605	0	0
118.00	ACCRUED COMP TIME	(241)	0	0	0	0
204.00	POSTAGE & FREIGHT	34,619	31,000	31,000	34,803	35,000
205.00	OFFICE SUPPLIES	635	1,000	1,000	1,000	1,000
206.00	EMPLOYEE RELATIONS	527	700	700	700	800
207.00	REPRODUCTION & PRINTING	10,332	10,000	10,000	10,000	11,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	0	0	0	3	0
211.00	CLEANING AND JANITORIAL	60	100	100	100	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	4,558	3,100	3,100	3,806	4,100
213.00	COMMUNICATIONS EQUIPMENT	317	650	650	597	400
221.00	SAFETY/FIRST AID SUPPLIES	0	30	30	0	0
223.00	SMALL APPLIANCES	63	200	200	0	0
250.00	OTHER SUPPLIES	393	1,000	1,000	500	500
408.00	RENTAL & LEASES	480	475	475	524	500
422.00	CONTRACT LABOR	10,845	0	0	4,806	0
424.00	SERVICE CONTRACTS	67,084	69,406	69,406	69,912	171,275
450.00	OTHER SERVICES	266	400	400	262	400
702.00	BUILDINGS	0	1,700	1,700	556	0
712.00	OFFICE FURNITURE/EQUIPMENT	2,127	0	0	0	0
810.00	MACHINERY/EQUIPMENT	0	0	0	0	40,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,896	2,000	2,000	2,952	3,000
908.10	MILEAGE	168	300	300	400	300
950.00	SUNDRY	406	400	400	400	400
TOTAL DEPARTMENT EXPENDITURES		\$ 468,643	\$ 470,105	\$ 470,105	\$ 463,107	\$ 596,569

* 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
Total FTEs	10.50

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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 798,903	\$ 828,822	\$ 828,822	\$ 814,825	\$ 861,349
Supplies	26,547	23,121	23,121	23,166	25,100
Maintenance	14,479	1,000	1,000	4,758	1,200
Services	19,999	65,754	65,754	34,736	50,371
Capital	12,069	19,700	19,700	19,520	35,800
Sundries	13,951	13,300	13,300	12,662	13,653
Total Department Expenditures	\$ 885,947	\$ 951,697	\$ 951,697	\$ 909,667	\$ 987,473

DECISION PACKAGES FUNDED

813.00 Replace 2008 Ford F150 (Unit # 15)	\$ 24,000
814.10 SCADA Radio System Replacement (Phase 2 of 3)	10,000
	\$ 34,000

OUTPUTS

# of Utility Taps Issued	296	300	300	280	325
Calls Received/Dispatched	2,026	2,700	2,700	2,199	2,300
Meters Read	242,416	245,000	245,000	245,058	247,860
Utility Line Locates Issued	1,888	2,300	2,300	2,230	2,325

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 561,480	\$ 572,859	\$ 572,859	\$ 569,422	\$ 593,303
102.00	OVERTIME PAY	3,350	1,200	1,200	1,200	1,200
103.00	OASDI/MEDICARE	41,862	45,579	45,579	43,289	47,238
103.02	MATCHING RETIREMENT	35,662	52,411	52,411	53,912	61,727
105.00	LONGEVITY PAY	7,800	8,063	8,063	8,063	8,813
105.01	EDUCATION/MISCELLANEOUS	12,000	12,000	12,000	12,000	12,000
106.00	MEDICAL INSURANCE	129,049	123,869	123,869	119,157	129,660
106.01	LIFE INSURANCE	2,480	2,477	2,477	2,774	2,566
106.02	LONG TERM DISABILITY	1,406	1,370	1,370	1,564	1,419
107.00	WORKERS' COMPENSATION	3,700	2,860	2,860	3,444	3,423
116.00	SALARIES/WAGES CONTINGENCY	0	6,134	6,134	0	0
118.00	ACCRUED COMP TIME	114	0	0	0	0
202.00	FUEL	4,722	5,471	5,471	5,471	5,000
203.00	TOOLS/SMALL EQUIPMENT	899	200	200	200	200
204.00	POSTAGE & FREIGHT	185	250	250	250	250
205.00	OFFICE SUPPLIES	1,990	2,000	2,000	2,000	3,600
206.00	EMPLOYEE RELATIONS	1,487	1,600	1,600	1,600	1,500
207.00	REPRODUCTION & PRINTING	11,157	10,000	10,000	10,000	10,000
208.00	CLOTHING	1,144	1,500	1,500	1,500	1,600
210.00	BOTANICAL & AGRICULTURAL	45	25	25	25	50
211.00	CLEANING AND JANITORIAL	116	50	50	95	25
212.00	COMPUTER EQUIPMENT & SUPPLIES	4,024	1,300	1,300	1,300	1,700
213.00	COMMUNICATIONS EQUIPMENT	0	350	350	350	325
218.00	PHOTOGRAPHY	0	0	0	0	500
221.00	SAFETY/FIRST AID SUPPLIES	96	75	75	75	50
250.00	OTHER SUPPLIES	681	300	300	300	300

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 1,698	\$ 1,000	\$ 1,000	\$ 4,758	\$ 1,200
304.00	MACHINERY/EQUIPMENT	291	0	0	0	0
350.00	OTHER MAINTENANCE	12,490	0	0	0	0
402.00	AUDITS/CONSULTANTS FEES	1,673	0	0	0	0
403.00	TELEPHONE	3,760	3,900	3,900	3,500	3,800
409.00	ADVERTISEMENTS/LEGAL NOTICES	0	50	50	150	50
424.00	SERVICE CONTRACTS	14,298	61,504	61,504	30,786	46,221
450.00	OTHER SERVICES	268	300	300	300	300
712.00	OFFICE FURNITURE/EQUIPMENT	1,896	1,700	1,700	1,520	1,800
714.10	SCADA COMMUNICATIONS	10,173	0	0	0	0
813.00	VEHICLES/LARGE EQUIPMENT	0	0	0	0	24,000
814.10	SCADA COMMUNICATIONS	0	18,000	18,000	18,000	10,000
901.00	LIAB/CASUALTY INSURANCE	1,198	1,200	1,200	1,468	1,553
908.00	SEMINARS/MEMBERSHIP/TRAVE	10,746	8,500	8,500	8,500	8,500
908.10	MILEAGE	1,913	3,500	3,500	2,600	3,500
950.00	OTHER SUNDRY	94	100	100	94	100
TOTAL DEPARTMENT EXPENDITURES		\$ 885,947	\$ 951,697	\$ 951,697	\$ 909,667	\$ 987,473

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Electric Superintendent	1.00
Assistant Electric Superintendent	1.00
Senior Lineworker	2.00
Lineworker II	4.00
Lineworker I	1.00
Apprentice Lineworker	2.00
Total FTEs	11.00

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;
- > Continue upgrades on main feeder circuits to replace broken and damaged hardware;
- > 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; and
- > Install smart devices in the electric system that will minimize outages, increase system reliability and improve operating efficiencies.

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 885,175	\$ 920,697	\$ 920,697	\$ 923,182	\$ 925,947
Supplies	51,807	57,151	57,151	59,051	53,425
Maintenance	99,425	105,550	103,050	104,400	114,400
Services	212,843	255,721	255,721	227,649	238,660
Capital	795,971	742,700	745,200	737,119	789,410
Sundries	36,824	41,840	41,840	43,119	44,268
Total Department Expenditures	\$ 2,082,045	\$ 2,123,659	\$ 2,123,659	\$ 2,094,520	\$ 2,166,110
DECISION PACKAGES FUNDED					
810.00 DC Fast Charging Station for Electric Vehicles					\$ 20,000
813.00 Chevy Volt Hybrid					38,010
813.00 Replace 2009 Crew Service Truck (Unit #30)					48,500
					\$ 106,510
OUTPUTS					
KWH Consumption (Sales)	261M	268M	268M	272M	273M
KWH Purchased (LCRA)	277M	283M	283M	285M	287M
Change in Avg # of Monthly Accounts	68	25	25	46	18
OUTCOMES					
Line Loss	5.73%	5.07%	5.07%	4.97%	5.00%
Avg Power Purchase Price per kWh	\$ 0.0532	\$ 0.0562	\$ 0.0562	\$ 0.0554	\$ 0.0569
Avg Residential Rate Per 1000 kWh	\$ 93.17	\$ 96.40	\$ 96.40	\$ 95.49	\$ 96.67

* REVISED ANNUAL ESTIMATE

DEPT 161 - ELECTRIC DEPARTMENT

\$2,166,110

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 586,448	\$ 597,961	\$ 597,961	\$ 601,864	\$ 593,959
102.00	OVERTIME PAY	17,638	25,000	25,000	25,000	25,000
103.00	OASDI/MEDICARE	45,571	50,415	50,415	48,657	50,037
103.02	MATCHING RETIREMENT	39,067	57,999	57,999	62,531	65,440
105.00	LONGEVITY PAY	8,865	9,128	9,128	9,090	8,490
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
105.03	STANDBY	20,532	18,700	18,700	21,700	18,700
106.00	MEDICAL INSURANCE	144,344	137,653	137,653	134,855	145,646
106.01	LIFE INSURANCE	2,580	2,593	2,593	2,858	2,577
106.02	LONG TERM DISABILITY	1,428	1,433	1,433	1,580	1,423
107.00	WORKERS' COMPENSATION	9,281	7,424	7,424	9,047	8,675
116.00	SALARIES/WAGES CONTINGENCY	0	6,391	6,391	0	0
118.00	ACCRUED COMP TIME	3,421	0	0	0	0
202.00	FUEL	12,389	15,386	15,386	15,386	15,000
203.00	TOOLS/SMALL EQUIPMENT	6,926	8,400	8,400	10,000	8,800
204.00	POSTAGE & FREIGHT	622	500	500	500	550
205.00	OFFICE SUPPLIES	188	600	600	600	700
206.00	EMPLOYEE RELATIONS	727	900	900	900	900
207.00	REPRODUCTION & PRINTING	885	1,000	1,000	1,200	1,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	10,534	15,450	15,450	15,450	12,500
210.00	BOTANICAL & AGRICULTURAL	714	600	600	700	600
211.00	CLEANING AND JANITORIAL	939	825	825	825	825
212.00	COMPUTER EQUIPMENT & SUPPLIES	3,102	1,890	1,890	1,890	950
213.00	COMMUNICATIONS EQUIPMENT	3,154	0	0	0	0
221.00	SAFETY/FIRST AID SUPPLIES	5,248	5,700	5,700	5,700	5,700
250.00	OTHER SUPPLIES	6,380	5,900	5,900	5,900	5,900
301.00	UTILITY LINES	34,650	30,000	30,000	30,000	30,000
303.00	VEHICLES/LARGE EQUIPMENT	28,703	28,000	28,000	28,000	28,000
304.00	MACHINERY/EQUIPMENT	3,003	3,500	3,500	3,500	3,500
308.00	METERS	7,288	5,750	5,750	5,750	7,000
310.00	LAND/GROUNDS	142	600	600	850	500
311.00	UTILITY PLANTS	0	8,400	8,400	8,400	8,400
312.00	BUILDINGS/APPLIANCES	2,324	4,300	1,800	2,900	2,000
314.00	TRANSFORMERS	23,314	25,000	25,000	25,000	35,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
401.00	ELECTRICAL	\$ 4,207	\$ 4,453	\$ 4,453	\$ 4,453	\$ 4,450
402.00	AUDITS/CONSULTANTS FEES	27,690	56,000	56,000	30,000	30,000
402.80	SPECIAL SERVICES-TREE TRIMMING	127,668	150,000	150,000	135,000	150,000
403.00	TELEPHONE	1,986	2,000	2,000	1,837	2,000
404.00	GAS	744	865	865	784	865
405.00	WATER	281	285	285	211	285
406.00	SEWER	352	578	578	224	578
406.50	GARBAGE	942	940	940	948	950
406.60	DISPOSAL FEES	2,808	1,300	1,300	2,600	1,300
408.10	RENTALS/LEASES-FLEET	9,925	11,000	11,000	11,000	11,000
424.00	SERVICE CONTRACTS	22,432	17,750	17,750	21,842	21,932
425.00	LABORATORY TEST FEES	3,855	1,800	1,800	10,000	5,300
450.00	OTHER SERVICES	9,954	8,750	8,750	8,750	10,000
702.00	BUILDINGS	0	3,450	5,950	5,950	0
704.00	UTILITY LINES	0	0	0	0	15,000
704.10	UTILITY LINES - CONTINGENCY	2,908	0	0	0	0
708.00	METERS	13,847	0	10,000	10,000	8,000
708.10	SVC INSTALLS	0	0	0	1,500	4,000
710.00	MACHINERY/EQUIPMENT	17,044	5,400	5,400	5,400	10,400
712.00	OFFICE FURNITURE/EQUIPMENT	0	2,500	2,500	2,500	0
713.00	VEHICLES	7,400	0	0	0	0
715.00	OTHER CAPITAL	2,850	0	0	0	4,500
804.00	UTILITY LINES	100,726	143,000	143,000	143,011	126,000
804.10	UTILITY LINE-CONTINGENCY	75,340	65,000	65,000	65,000	65,000
804.20	UTILITY LINES-CONTRACTORS	239,081	210,000	210,000	210,000	210,000
807.00	TRANSFORMERS	158,505	170,000	170,000	170,000	215,000
808.00	METERS	13,160	20,000	10,000	10,000	12,000
808.10	SVC INSTALL	11,113	10,000	10,000	10,000	6,000
809.10	STREET LIGHTS/SIGNALS	14,545	10,000	10,000	6,000	7,000
810.00	MACHINERY/EQUIPMENT	0	0	0	0	20,000
813.00	VEHICLES/LARGE EQUIPMENT	139,452	86,950	86,950	81,258	86,510
814.10	SCADA/COMMUNICATIONS	0	6,400	6,400	6,400	0
814.20	FIBER EXPANSION	0	10,000	10,000	10,100	0
901.00	LIAB/CASUALTY INSURANCE	6,818	6,900	6,900	8,779	9,318
908.00	SEMINARS/MEMBERSHIP/TRAVE	28,671	34,000	34,000	33,400	34,000
908.10	MILEAGE	1,002	600	600	600	600
950.00	OTHER SUNDRY	333	340	340	340	350
TOTAL DEPARTMENT EXPENDITURES		\$ 2,082,045	\$ 2,123,659	\$ 2,123,659	\$ 2,094,520	\$ 2,166,110

* REVISED ANNUAL ESTIMATE

DEPT 100 - NON-DEPT DIRECT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
FUND 102 ELECTRIC						
421.20	BOND ISSUE COSTS	\$ 0	\$ 0	\$ 0	\$ 45,885	\$ 0
701.00	ELECTRICITY PURC/BASE COST	14,725,535	15,899,120	15,899,120	0	0
709.00	ELECTRIC SYS LCRA TCOS FEE	2,400	2,400	2,400	0	0
860.11	DEBT SERVICE-INTEREST	322	62,323	62,323	60,138	69,055
860.15	DEBT SERVICE-PRINCIPAL	9,242	84,574	84,574	83,045	69,400
904.00	GROSS REVENUE TAX	1,429,919	1,566,160	1,566,160	1,565,303	1,572,514
TOTAL FUND 102 NON-DEPT DIRECT		\$ 16,167,418	\$ 17,614,577	\$ 17,614,577	\$ 1,754,371	\$ 1,710,969
FUND 122 ELECTRIC WPC ¹						
701.00	ELECTRICITY PURC/BASE COST	\$ 0	\$ 0	\$ 0	\$ 15,830,518	\$ 16,322,856
709.00	ELECTRIC SYS LCRA TCOS FEE	0	0	0	2,400	2,400
TOTAL FUND 122 NON-DEPT DIRECT		\$ 0	\$ 0	\$ 0	\$ 15,832,918	\$ 16,325,256
TOTAL ALL ELECTRIC NON-DEPT DIRECT		\$ 16,167,418	\$ 17,614,577	\$ 17,614,577	\$ 17,587,289	\$ 18,036,225

* REVISED ANNUAL ESTIMATE

¹ WHOLESALE POWER COSTS PASS-THROUGH ACTIVITY ACCOUNTED FOR IN FUND 122 FOR TRANSPARENCY PURPOSES. COSTS ARE INCLUDED IN ELECTRIC FUND FINANCIALS.

DEPT 110 - NON-DEPT MISC

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 21,853	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000
906.00	INVENTORY ADJUSTMENTS	(9,394)	4,000	4,000	(1,340)	(1,400)
910.00	LOSS/GAIN OF FIXED ASSETS	0	0	0	0	0
924.00	CONTINGENCY	0	0	0	0	13,000
945.00	NSF BANK CHARGES	0	0	0	0	0
950.00	OTHER SUNDRY	52,905	50,000	50,000	58,203	58,785
TOTAL NON-DEPT MISC		\$ 65,364	\$ 84,000	\$ 84,000	\$ 91,863	\$ 105,385

* 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.

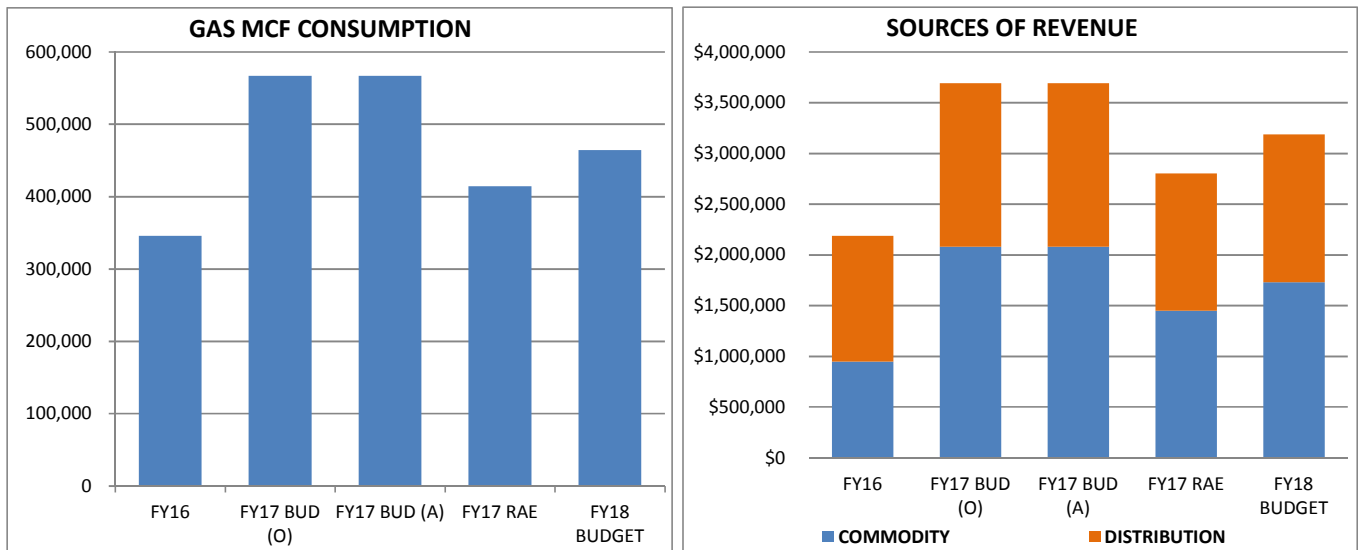
OPERATING RESOURCES

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 \$3,187,718 consists primarily of gas utility revenue. Of this amount, \$1,456,687 (45.7%) is expected to be generated to cover gas distribution and \$1,731,031 (54.3%) is projected to cover gas purchase costs.

Revenues

The major underlying assumptions in projecting FY18 Gas Fund revenues include:

- > An increase in gas consumption mcf sales over FY17 actuals in anticipation of a normalized winter; and
- > An increase in natural gas revenues over FY17 actuals with a full year of Valmont.



GAS FUND OVERVIEW

USES OF OPERATING RESOURCES

Budgeted resource uses total \$3,224,404 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 21.9% of resource usage. The FY18 budget for the department is \$713,013. Personnel costs for salaries and benefits account for 54.2% of department expenditures. Approximately 21.3% of the budget is for capital items.

Debt Service

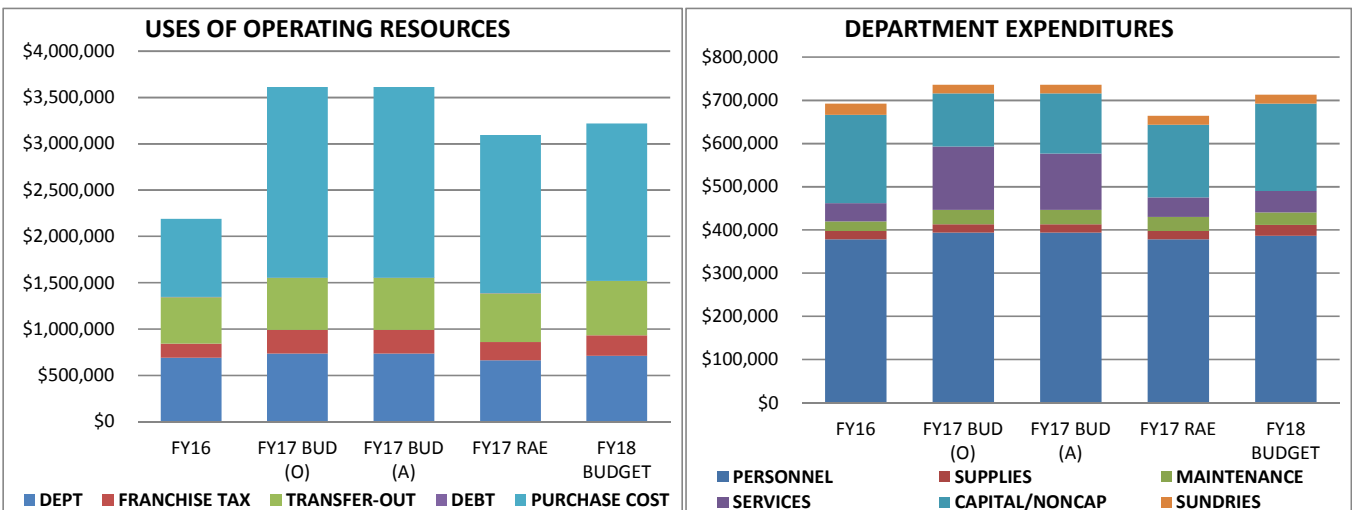
The Gas Fund has no bond debt.

Inter-Fund Transfers

The Gas Fund is projected to transfer \$390,880 to the General Fund and \$193,847 to the Electric Fund in FY18. 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 \$222,615 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 FY18 Budget, purchase costs are estimated at \$1,699,659, reflecting slightly higher natural gas prices and larger purchase volumes.

GAS FUND OVERVIEW

WORKING CAPITAL BALANCE

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
BEGINNING BALANCE	\$ 1,502,026	\$ 1,528,191	\$ 1,528,191	\$ 1,528,191	\$ 1,228,685
DISTRIBUTION NET REVENUES	(113,723)	61,430	61,430	(43,525)	(68,058)
COMMODITY NET REVENUES	112,406	20,595	20,595	(255,981)	31,372
ADJUSTMENTS	27,482	0	0	0	0
SUBTOTAL	26,165	82,025	82,025	(299,506)	(36,686)
ENDING BALANCE	<u>\$ 1,528,191</u>	<u>\$ 1,610,216</u>	<u>\$ 1,610,216</u>	<u>\$ 1,228,685</u>	<u>\$ 1,192,000</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	810.00 Replace Poly Fusion Machine #79	\$ 19,190
	813.00 Replace Service Truck #56 w/Natural Gas Vehicle	46,500
TOTAL DEPARTMENTS		<u>\$ 65,690</u>

DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
2018			NONE



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**CITY OF BRENHAM
GAS FUND
FINANCIAL FORECAST WITH CAPITAL PLAN FY 2017-2022**

FY18 BUDGET AND 4-YEAR PROJECTION

	FY 16A	FY 17B	FY 17RAE	FY 18B	FY 19P	FY 20P	FY 21P	FY 22P
REVENUES	1,234,666	1,616,368	1,354,823	1,456,687	1,466,745	1,469,874	1,476,712	1,483,562
RATE REVENUES	1,240,487	1,596,368	1,331,282	1,438,427	1,445,245	1,452,074	1,458,912	1,465,762
NON-RATE REVENUES	(5,821)	16,300	19,841	18,260	21,500	17,800	17,800	17,800
TRANSFERS-IN WORKERS COMP	0	3,700	3,700	0	0	0	0	0
EXPENDITURES								
DEPT O&M EXPENDITURES	501,408	613,759	546,604	563,722	569,254	580,471	593,564	605,072
PERSONNEL/BENEFITS	378,727	394,379	379,599	388,635	400,294	412,303	424,672	437,412
SUPPLIES	18,803	18,961	19,172	25,725	25,982	26,242	26,504	26,770
MAINTENANCE	22,386	33,450	35,220	28,400	28,684	28,971	29,261	29,553
SERVICES	42,324	130,344	45,502	49,746	50,243	50,746	51,253	51,766
NON-CAPITAL	13,207	16,670	45,877	50,611	43,309	41,331	40,856	38,414
SUNDRIES	25,961	19,955	21,234	20,605	20,741	20,878	21,017	21,157
GENERAL FUND OBLIGATIONS	486,616	642,457	559,385	612,742	620,904	629,136	637,439	645,811
FRANCHISE FEE	153,562	257,354	194,794	221,862	226,116	230,400	234,714	239,060
SHARED SERVICE COSTS	333,054	385,103	364,591	390,880	394,789	398,737	402,724	406,751
ELECTRIC FUND OBLIGATIONS	167,600	175,594	169,676	196,711	189,296	189,469	194,172	199,019
DEBT SERVICE (CURRENT)	2,033	982	1,017	0	0	0	0	0
TOTAL EXPENDITURES	1,157,657	1,432,792	1,276,682	1,373,175	1,379,454	1,399,077	1,425,174	1,449,903
REVENUES LESS TOTAL EXPENDITURES	77,009	183,576	78,140	83,512	87,291	70,797	51,539	33,659
CAPITAL PLAN	190,732	122,146	121,665	151,570	160,040	106,005	77,260	91,760
EXTENSION OF GAS MAINS	4,893	45,746	33,450	33,920	49,080	54,045	25,300	39,800
UNFORESEEN MAIN EXTENSION PROJECTS	13,366	26,000	27,000	10,000	10,000	10,000	10,000	10,000
INSTALL 72 NEW METERS	29,489	20,400	28,667	21,960	21,960	21,960	21,960	21,960
INSTALL NEW SERVICE LINES	10,406	10,000	14,000	14,000	14,000	14,000	14,000	14,000
INSTALL 72 NEW SERVICES REGULATORS	4,731	5,500	5,000	6,000	6,000	6,000	6,000	6,000
REPLACE CASE 580 BACKHOE UNIT #157	86,500	0	0	0	0	0	0	0
REPLACE SERVICE TRUCK UNIT #344	41,347	0	0	0	0	0	0	0
REPLACE WALK BEHIND DITCH WITCH	0	14,500	13,548	0	0	0	0	0
REPLACE 2000 POLY FUSION MACHINE #79	0	0	0	19,190	0	0	0	0
REPLACE SERVICE TRUCK #56 (NATURAL GAS)	0	0	0	46,500	0	0	0	0
REPLACE 1999 DITCH WITCH #137	0	0	0	0	59,000	0	0	0
NET REVENUE AFTER CAPITAL - CONTRIBUTION (USE) OF RESERVES	(113,723)	61,430	(43,525)	(68,058)	(72,749)	(35,208)	(25,721)	(58,101)

**CITY OF BRENHAM
GAS FUND
FINANCIAL FORECAST WITH CAPITAL PLAN FY 2017-2022**

FY18 BUDGET AND 4-YEAR PROJECTION

	FY 16A	FY 17B	FY 17RAE	FY 18B	FY 19P	FY 20P	FY 21P	FY 22P
DAYS RESERVES (>60-DAY BECAUSE OF \$850,000 CASH REQUIREMENT)	199.8	162.6	158.1	134.9	127.3	125.6	123.6	116.6
EXCESS RESERVES (OVER CASH REQUIREMENT)	623,453	760,216	177,442	172,130	158,516	178,804	204,908	194,927
RESERVES (WORKING CAPITAL BASIS)								
BEGINNING BALANCE	1,502,026	1,528,191	1,528,191	1,228,685	1,192,000	1,148,819	1,141,359	1,141,550
NET REVENUES AFTER CAPITAL	(113,723)	61,430	(43,525)	(68,058)	(72,749)	(35,208)	(25,721)	(58,101)
NET COMMODITY OVER/(UNDER) COLLECTION	112,406	20,595	(255,981)	31,372	29,568	27,748	25,912	24,060
CAFR ADJUSTMENTS	27,482	0	0	0	0	0	0	0
ENDING BALANCE	1,528,191	1,610,216	1,228,685	1,192,000	1,148,819	1,141,359	1,141,550	1,107,509
GREATER OF CASH REQ (\$850K) OR 60-DAYS	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
FY16 & PRIOR YEARS OVER (UNDER) COLLECTION BALANCE	54,738	75,333	(201,243)	(169,870)	(140,302)	(112,554)	(86,642)	(62,582)
EXCESS RESERVES	623,453	760,216	177,442	172,130	158,516	178,804	204,908	194,927
GAS PURCHASE COSTS	1,443,399	2,059,520	1,438,525	1,699,659	1,755,410	1,811,602	1,868,239	1,925,323
OASIS INTERCONNECT	0	0	268,950	0	0	0	0	0
CASH REQUIREMENT	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
60 DAY O&M& CAP AND 60-DAY PURCHASE COSTS	458,924	594,157	466,335	530,039	541,628	545,208	554,083	569,915
EXCESS OF CASH REQUIREMENT OVER 60-DAY	391,076	255,843	383,665	319,961	308,372	304,792	295,917	280,085
DAYS OF EXCESS	51	26	49	36	34	34	32	29

GAS FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
FUND 103 GAS						
602.00	GAS UTIL REVENUES	\$ 3,092,942	\$ 4,628,571	\$ 4,628,571	\$ 1,331,282	\$ 1,438,427
611.00	GAS COST ADJUSTMENT	(899,176)	(952,088)	(952,088)	0	0
613.00	RELIGHT SERVICE	0	0	0	60	0
632.00	STATE SALES TAX	4,822	5,000	5,000	5,000	5,000
655.00	LINE TAPS	8,015	7,000	7,000	8,290	8,200
690.00	MISCELLANEOUS UTIL REVENUE	93	500	500	500	500
	TOTAL UTILITY REV	2,206,696	3,688,983	3,688,983	1,345,132	1,452,127
710.00	INTEREST EARNED	2,050	0	0	0	0
710.30	INTEREST-TEXPOOL	3,033	3,300	3,300	4,463	4,500
790.00	MISC OTHER REVENUE	0	0	0	0	1,000
790.60	GAIN/LOSS ON FIXED ASSETS	(27,130)	500	500	0	(940)
790.61	SALE OF NON CAPITAL ASSETS	3,296	0	0	1,527	0
	TOTAL MISC REV	(18,751)	3,800	3,800	5,990	4,560
TOTAL FUND 103 REVENUES		\$ 2,187,945	\$ 3,692,783	\$ 3,692,783	\$ 1,351,122	\$ 1,456,687
FUND 123 GAS WPC ¹						
602.00	GAS UTIL REVENUES	\$ 0	\$ 0	\$ 0	\$ 2,216,152	\$ 2,483,945
611.00	GAS COST ADJUSTMENT	0	0	0	(764,657)	(752,914)
TOTAL FUND 123 REVENUES		\$ 0	\$ 0	\$ 0	\$ 1,451,495	\$ 1,731,031
TOTAL ALL GAS REVENUES		\$ 2,187,945	\$ 3,692,783	\$ 3,692,783	\$ 2,802,617	\$ 3,187,718
MCFs		345,640	566,767	566,767	414,234	464,289
AVG MONTHLY CUSTOMERS		4,377	4,410	4,410	4,407	4,433

* REVISED ANNUAL ESTIMATE

¹ WHOLESALE POWER COSTS PASS-THROUGH ACTIVITY ACCOUNTED FOR IN FUND 123 FOR TRANSPARENCY PURPOSES. REVENUES ARE INCLUDED IN GAS FUND FINANCIALS.

GAS FUND EXPENDITURES BY DEPARTMENT

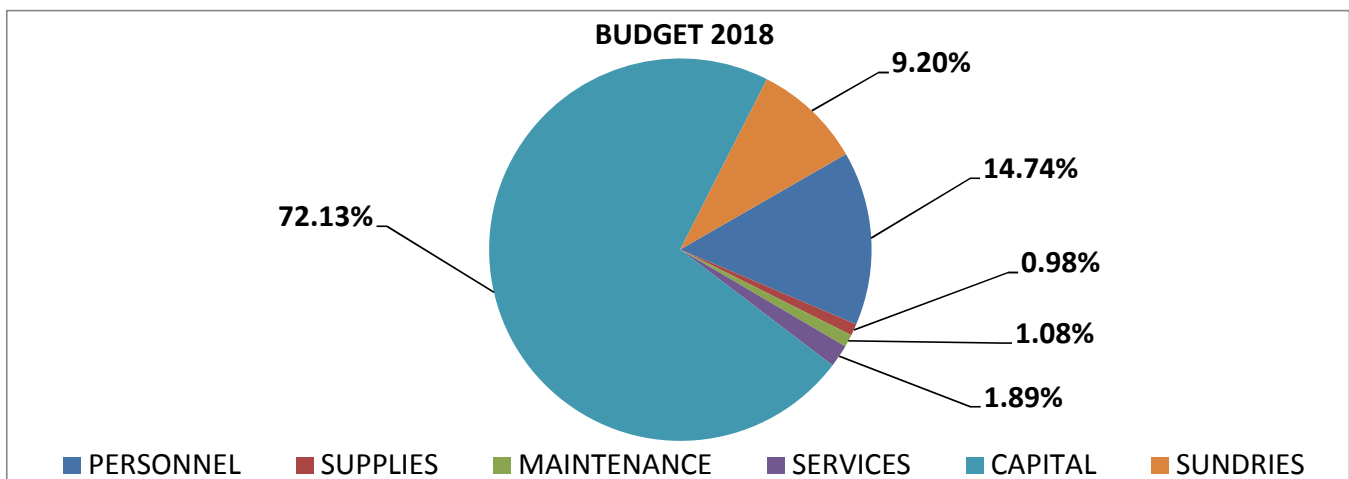
DEPARTMENT	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
162 GAS	\$ 681,177	\$ 728,905	\$ 728,905	\$ 661,064	\$ 708,292
100 NON-DEPT DIRECT	996,468	2,317,856	2,317,856	1,903,287	1,921,521
110 NON-DEPT MISC	10,963	7,000	7,000	7,205	7,000
TOTAL	\$ 1,688,608	\$ 3,053,761	\$ 3,053,761	\$ 2,571,556	\$ 2,636,813

GAS FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2018 VERSUS		
	ORIGINAL 2017	AMENDED 2017	RAE* 2017
132 GAS	-2.83%	-2.83%	7.14%
100 NON-DEPT DIRECT	-17.10%	-17.10%	0.96%
110 NON-DEPT MISC	0.00%	0.00%	-2.85%
TOTAL	-13.65%	-13.65%	2.54%

GAS FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
PERSONNEL	\$ 378,727	\$ 394,379	\$ 394,379	\$ 379,599	\$ 388,635
SUPPLIES	18,803	18,961	18,961	19,172	25,725
MAINTENANCE	22,386	33,450	33,450	35,220	28,400
SERVICES	42,324	146,344	130,344	45,502	49,746
CAPITAL	1,046,845	2,183,318	2,199,318	1,876,035	1,901,840
SUNDRIES	179,523	277,309	277,309	216,028	242,467
TOTAL EXPENDITURES	\$ 1,688,608	\$ 3,053,761	\$ 3,053,761	\$ 2,571,556	\$ 2,636,813



TRANSFERS-IN

		BUDGET			
	ACTUAL	ORIGINAL	AMENDED	RAE*	BUDGET
	2016	2017	2017	2017	2018
650.00 WORKERS' COMPENSATION FUND	\$ 0	\$ 3,700	\$ 3,700	\$ 3,700	\$ 0
TOTAL TRANSFERS IN	\$ 0	\$ 3,700	\$ 3,700	\$ 3,700	\$ 0

TRANSFERS-OUT

		BUDGET			
	ACTUAL	ORIGINAL	AMENDED	RAE*	BUDGET
	2016	2017	2017	2017	2018
601.00 GENERAL FUND	\$ 333,054	\$ 385,103	\$ 385,103	\$ 364,591	\$ 390,880
602.00 ELECTRIC FUND	167,600	175,594	175,594	169,676	196,711
TOTAL TRANSFERS OUT	\$ 500,654	\$ 560,697	\$ 560,697	\$ 534,267	\$ 587,591
TOTAL TRANSFERS IN/(OUT)	\$ (500,654)	\$ (556,997)	\$ (556,997)	\$ (530,567)	\$ (587,591)

* REVISED ANNUAL ESTIMATE



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STAFFING (FTEs)

Gas Superintendent	1.00
Gas Crew Leader	1.00
Gas Technician II	1.00
Gas Technician I	2.00
Total FTEs	5.00

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 4,400 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 the Washington County Fair (WCF) Booth.

DEPT 162 - GAS DEPARTMENT

\$708,292

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 378,727	\$ 394,379	\$ 394,379	\$ 379,599	\$ 388,635
Supplies	18,803	18,961	18,961	19,172	25,725
Maintenance	22,386	33,450	33,450	35,220	28,400
Services	42,324	146,344	130,344	45,502	49,746
Capital	203,939	122,816	138,816	167,542	202,181
Sundries	14,998	12,955	12,955	14,029	13,605
Total Department Expenditures	\$ 681,177	\$ 728,905	\$ 728,905	\$ 661,064	\$ 708,292
DECISION PACKAGES FUNDED					
810.00 Replace Poly Fusion Machine #79				\$	19,190
813.00 Replace Service Truck #56 w/Natural Gas Vehicle					46,500
				\$	65,690
OUTPUTS					
MCF Purchased	349,622	576,854	576,854	420,015	468,932
Avg Price MCF Purchased	2.41	3.57	3.57	3.43	3.62
MCF Sold	345,640	566,767	566,767	414,234	464,289
Avg Price MCF Sold	6.33	6.49	6.49	6.72	6.83
Customers Served	4,377	4,410	4,410	4,407	4,432
OUTCOMES					
TMLIRP Compliance Award Rating	Excellent	Excellent	Excellent	Excellent	Excellent
% Line Loss	1.14%	1.75%	1.75%	1.40%	1.00%

* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 246,735	\$ 252,427	\$ 252,427	\$ 235,026	\$ 240,782
102.00	OVERTIME PAY	6,800	8,000	8,000	11,000	8,000
103.00	OASDI/MEDICARE	19,659	21,494	21,494	19,461	20,515
103.02	MATCHING RETIREMENT	16,808	24,741	24,741	24,653	26,829
105.00	LONGEVITY PAY	5,338	5,520	5,520	4,385	4,585
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
105.03	STANDBY	10,196	8,200	8,200	12,200	8,200
106.00	MEDICAL INSURANCE	62,661	60,676	60,676	61,570	68,796
106.01	LIFE INSURANCE	1,113	1,096	1,096	1,131	1,046
106.02	LONG TERM DISABILITY	616	605	605	625	577
107.00	WORKERS' COMPENSATION	4,073	2,933	2,933	3,548	3,305
116.00	SALARIES/WAGES CONTINGENCY	0	2,687	2,687	0	0
118.00	ACCRUED COMP TIME	(1,270)	0	0	0	0
201.00	CHEMICALS	0	1,700	1,700	1,700	2,700
202.00	FUEL	6,196	6,485	6,485	6,485	6,800
203.00	TOOLS/SMALL EQUIPMENT	880	2,400	2,400	2,400	2,000
204.00	POSTAGE & FREIGHT	532	440	440	600	600
205.00	OFFICE SUPPLIES	264	450	450	450	400
206.00	EMPLOYEE RELATIONS	864	700	700	850	850
207.00	REPRODUCTION & PRINTING	580	200	200	300	300
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,351	1,952	1,952	1,952	2,800
209.00	EDUCATIONAL	815	0	0	0	0
210.00	BOTANICAL & AGRICULTURAL	91	111	111	111	125
211.00	CLEANING AND JANITORIAL	1,222	1,074	1,074	1,074	1,100
212.00	COMPUTER EQUIPMENT & SUPPLIES	437	0	0	0	3,500
213.00	COMMUNICATIONS EQUIPMENT	110	99	99	0	350
221.00	SAFETY/FIRST AID SUPPLIES	105	450	450	450	1,700
223.00	SMALL APPLIANCES	0	100	100	0	0
250.00	OTHER SUPPLIES	4,356	2,800	2,800	2,800	2,500
301.00	UTILITY LINES	8,505	12,500	12,500	15,000	12,500
303.00	VEHICLES/LARGE EQUIPMENT	3,824	4,800	4,800	4,000	3,000
304.00	MACHINERY/EQUIPMENT	820	2,000	2,000	1,995	1,200
308.00	METERS	0	100	100	0	0
311.00	UTILITY PLANTS	7,524	13,950	13,950	13,950	11,400
312.00	BUILDINGS/APPLIANCES	1,633	100	100	275	300
313.00	COMPUTER/OFFICE EQUIPMENT	28	0	0	0	0
350.00	OTHER MAINTENANCE	51	0	0	0	0

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
401.00	ELECTRICAL	\$ 3,109	\$ 3,381	\$ 3,381	\$ 3,041	\$ 3,000
402.00	AUDITS/CONSULTANTS FEES	8,124	5,000	5,000	5,000	10,500
402.15	STATE FEES	4,623	9,650	9,650	5,912	7,763
403.00	TELEPHONE	1,297	1,380	1,380	1,300	1,300
404.00	GAS	687	690	690	635	700
406.50	GARBAGE	581	575	575	581	581
406.60	DISPOSAL FEES	7	50	50	90	100
408.00	RENTAL & LEASES	1,972	1,955	1,955	1,955	2,000
408.10	RENTALS/LEASES-FLEET	11,390	13,500	13,500	12,000	12,000
409.10	PUBLIC ED/INFORMATION	4,110	4,620	4,620	4,620	5,700
419.00	LEGAL FEES	3,150	100,000	84,000	4,825	0
424.00	SERVICE CONTRACTS	1,448	3,264	3,264	3,264	4,239
425.00	LABORATORY TEST FEES	720	720	720	720	720
450.00	OTHER SERVICES	1,106	1,559	1,559	1,559	1,143
702.00	BUILDINGS	0	0	0	1,464	0
708.00	METERS	0	0	0	28,000	29,100
708.10	NEW SVC INSTALL	2,186	0	3,000	3,000	3,000
709.00	GAS REGULATORS	2,729	0	3,000	3,000	3,000
710.00	MACHINERY/EQUIPMENT	8,292	10,670	10,670	10,413	9,711
714.10	SCADA COMMUNICATIONS	0	0	0	0	5,800
804.00	UTILITY LINES	4,893	45,746	45,746	33,450	33,920
804.10	UTILITY LINE-CONTINGENCY	13,366	10,000	26,000	27,000	10,000
808.00	METERS	29,489	20,400	20,400	28,667	21,960
808.10	SVC INSTALL	10,406	13,000	10,000	14,000	14,000
809.00	GAS REGULATORS	4,731	8,500	5,500	5,000	6,000
810.00	MACHINERY/EQUIPMENT	0	0	0	0	19,190
813.00	VEHICLES/LARGE EQUIPMENT	127,847	14,500	14,500	13,548	46,500
901.00	LIAB/CASUALTY INSURANCE	1,606	1,700	1,700	3,107	3,305
908.00	SEMINARS/MEMBERSHIP/TRAVE	12,302	9,555	9,555	9,222	8,600
908.10	MILEAGE	673	700	700	700	700
950.00	OTHER SUNDRY	417	1,000	1,000	1,000	1,000
TOTAL DEPARTMENT EXPENDITURES		\$ 681,177	\$ 728,905	\$ 728,905	\$ 661,064	\$ 708,292

* REVISED ANNUAL ESTIMATE

DEPT 100 - NON-DEPT DIRECT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
FUND 103 GAS						
705.00	GAS PURCHASE BASE/COST ADJ	\$ 840,873	\$ 2,059,520	\$ 2,059,520	\$ 0	\$ 0
860.11	DEBT SERVICE-INTEREST	69	10	10	44	0
860.15	DEBT SERVICE-PRINCIPAL	1,965	972	972	973	0
904.00	GROSS REVENUE TAX	153,562	257,354	257,354	194,794	221,862
TOTAL FUND 103 NON-DEPT DIRECT		\$ 996,468	\$ 2,317,856	\$ 2,317,856	\$ 195,811	\$ 221,862
FUND 123 GAS WPC ¹						
705.00	GAS PURCHASE COST	\$ 0	\$ 0	\$ 0	\$ 1,438,526	\$ 1,699,659
706.00	OASIS INTERCONNECT	0	0	0	268,950	0
TOTAL FUND 123 NON-DEPT DIRECT		\$ 0	\$ 0	\$ 0	\$ 1,707,476	\$ 1,699,659
TOTAL ALL GAS NON-DEPT DIRECT		\$ 996,468	\$ 2,317,856	\$ 2,317,856	\$ 1,903,287	\$ 1,921,521

* REVISED ANNUAL ESTIMATE

¹ WHOLESALE POWER COSTS PASS-THROUGH ACTIVITY ACCOUNTED FOR IN FUND 123 FOR TRANSPARENCY PURPOSES. COSTS ARE INCLUDED IN GAS FUND FINANCIALS.

DEPT 110 - NON-DEPT MISC

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 3,250	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
906.00	INVENTORY ADJUSTMENTS	7,713	3,000	3,000	3,205	3,000
TOTAL NON-DEPT MISC		\$ 10,963	\$ 7,000	\$ 7,000	\$ 7,205	\$ 7,000

* 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.

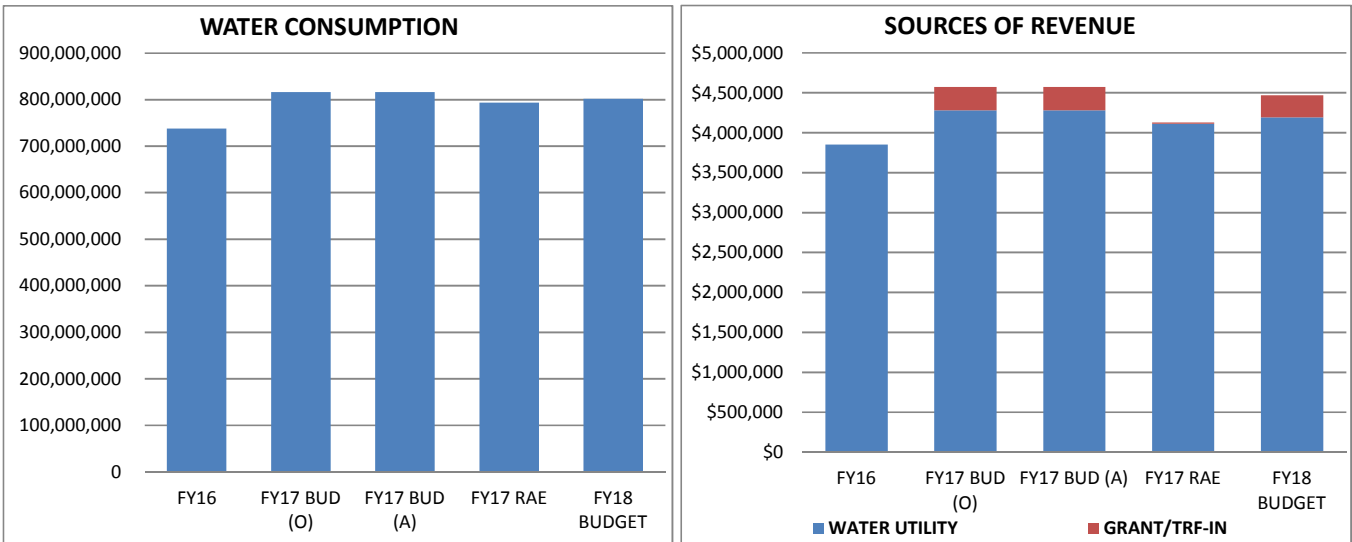
OPERATING RESOURCES

Projected operating resources are estimated at \$4,468,740 for FY18. The primary revenue source is generated by water sales and contributes \$4,066,940 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 FY18 Water Fund revenues include:

- > Average rainfall year and growing public awareness of water conservation measures; and
- > Water consumption of 801,657,116 gallons.
- > A grant for \$275,000 for re-painting the Church Street water tower.



USES OF OPERATING RESOURCES

Budgeted resource uses total \$4,939,231 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

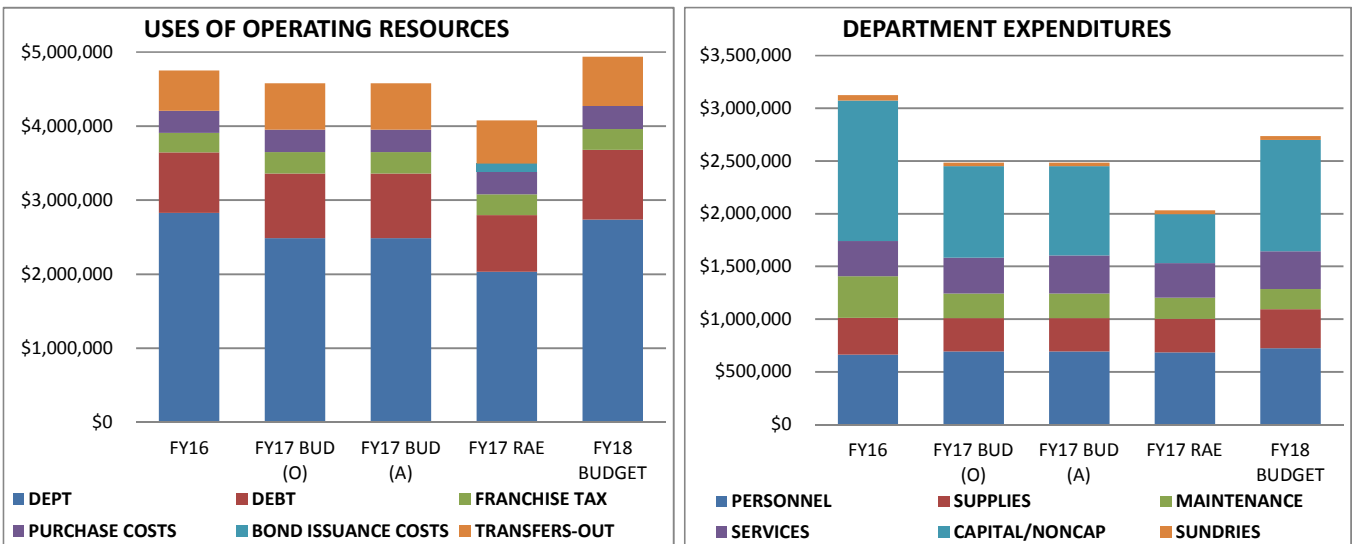
The Water Fund supports the Water Treatment and Water Construction departments. The combined FY18 budgets for these departments are \$2,735,771. At 55%, these department budgets represent the largest use of operating resources. Personnel costs for salaries and benefits account for 26% of department expenditures. Approximately 92% of the supplies budget is for chemicals needed in water treatment. Most of the maintenance budget, slightly more than 85%, is for routine plant and utility line maintenance. The service category includes \$205,000 in electricity for running the treatment process.

Debt Service

The second largest use of operating resources is for debt service. There is \$942,745 budgeted for principal and interest payments in FY18. Debt service is the largest non-operating expenditure for the fund.

Inter-Fund Transfers

The Water Fund is projected to transfer \$415,658 to the General Fund and \$251,878 to the Electric Fund in FY18. 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 \$284,686 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. \$308,500 is budgeted for FY18 water purchase costs, an increase over FY17 contract pricing.

WATER FUND OVERVIEW

WORKING CAPITAL

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
BEGINNING BALANCE	\$1,968,121	\$1,155,862	\$1,155,862	\$1,155,862	\$1,208,121
NET REVENUES	(898,074)	(7,551)	(7,551)	52,259	(470,497)
ADJUSTMENTS	85,815	0	0	0	
SUBTOTAL	(812,259)	(7,551)	(7,551)	52,259	(470,497)
ENDING BALANCE	\$1,155,862	\$1,148,311	\$1,148,311	\$1,208,121	\$737,624

* 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	805.00 Lake Pumps VFD (3)	\$ 150,000
	810.00 Algae Analyzer	32,000
	815.00 Xeriscape City Hall (Water Conservation Program)	25,000
164 WATER CONSTRUCTION	804.20 AC Line Replacement	100,000
TOTAL DEPARTMENTS		\$ 307,000

DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
2018	585,375	233,472	818,847
2019	593,438	219,956	813,394
2020	603,438	205,244	808,682
2021	631,275	185,164	816,439
2022	525,000	169,525	694,525
2023	550,000	153,625	703,625
2024	570,000	131,775	701,775
2025	595,000	109,125	704,125
2026	620,000	85,475	705,475
2027	655,000	60,825	715,825
2028	680,000	34,800	714,800
2029	35,000	12,775	47,775
2030	35,000	11,550	46,550
2031	40,000	10,325	50,325
2032	40,000	8,925	48,925
2033	40,000	7,525	47,525
2034	40,000	6,125	46,125
2035	45,000	4,725	49,725
2036	45,000	3,150	48,150
2037	45,000	1,575	46,575



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**CITY OF BRENHAM
WATER FUND
FINANCIAL FORECAST WITH CAPITAL PLAN FY 2017-2022**

FY18 BUDGET AND 4-YEAR PROJECTION

	FY 16A	FY 17B	FY 17RAE	FY 18B	FY 19P	FY 20P	FY 21P	FY 22P
REVENUES	3,851,845	4,571,540	4,128,980	4,468,740	4,233,142	4,272,701	4,311,697	4,350,914
RATE REVENUES	3,772,210	4,155,640	4,027,039	4,066,940	4,106,342	4,145,901	4,184,897	4,224,114
NON-RATE REVENUES	79,635	400,700	86,742	401,800	126,800	126,800	126,800	126,800
TRANSFERS-IN	0	15,200	15,200	0	0	0	0	0
EXPENDITURES								
DEPT O&M EXPENDITURES	2,149,687	2,019,732	2,053,627	2,019,541	2,038,052	2,073,275	2,091,412	2,128,356
PERSONNEL/BENEFITS	664,835	692,544	683,711	724,076	738,654	759,894	781,816	804,448
SUPPLIES	348,643	315,898	318,371	371,470	375,135	378,971	382,872	386,841
MAINTENANCE	393,158	235,150	202,252	189,041	215,835	217,364	200,835	202,214
SERVICES	335,585	360,428	439,246	357,980	336,995	339,199	341,426	343,674
NON-CAPITAL	357,499	380,135	375,284	340,354	335,700	342,000	348,500	355,100
SUNDRIES	49,967	35,577	34,763	36,620	35,733	35,848	35,963	36,080
GENERAL FUND OBLIGATIONS	599,111	700,410	654,723	700,344	709,337	718,434	727,587	736,852
FRANCHISE FEE	264,054	290,895	281,893	284,686	287,444	290,213	292,943	295,688
SHARED SERVICE COSTS	335,057	409,515	372,830	415,658	421,893	428,221	434,645	441,164
ELECTRIC FUND OBLIGATIONS	208,550	215,307	209,401	251,878	234,902	236,714	242,270	247,989
DEBT SERVICE (CURRENT & DEBT FUNDED CAPITAL PLAN)	818,885	875,354	767,070	942,745	1,603,694	1,599,857	1,608,489	1,482,450
CURRENT	818,885	875,354	767,070	769,862	765,294	761,457	770,089	644,050
NEW DEBT FUNDED CAPITAL								
- PLANT CAPACITY UPGRADE (\$10M, 3%, 20 YR)	0	0	0	0	665,517	665,517	665,517	665,517
- CLARIFIER & RAW WATER TANK REHAB (\$677K, 3%, 20 YR)	0	0	0	45,056	45,056	45,056	45,056	45,056
- REPLACE SLUDGE TRUCK (7 YR CAPITAL LEASE)	0	0	0	28,000	28,000	28,000	28,000	28,000
- AC LINE REPLACEMENT (75% OF \$2.0M, 3%, 20 YR)	0	0	0	99,828	99,828	99,828	99,828	99,828
TOTAL EXPENDITURES	3,776,233	3,810,803	3,684,821	3,914,508	4,585,985	4,628,281	4,669,759	4,595,648
REVENUES LESS TOTAL EXPENDITURES	75,612	760,737	444,159	554,233	(352,844)	(355,580)	(358,062)	(244,734)
CAPITAL PLAN (REVENUE FUNDED)	973,686	768,288	391,900	1,024,730	295,083	278,027	384,068	376,702
REPAINT CHURCH ST WATER TOWER (163)	0	450,000	106,796	343,204	0	0	0	0
LAKE GENERATOR (163)	100,000	23,150	23,250	0	0	0	0	0
NEW PLANT GATES, FENCING, DRIVEWAY (163)	23,426	0	0	0	0	0	0	0
PROTECTIVE COATING PHASE 2 (163)	25,753	0	0	0	0	0	0	0
WATER TREATMENT PLANT REHAB (163)	421,313	0	0	0	0	0	0	0
TANK MIXERS FOR CLEAR WELL/ELEVATED STORAGE (163)	49,400	0	0	0	0	0	0	0
LAKE CHLORINE IMPROVEMENTS (163)	18,640	0	0	0	0	0	0	0

**CITY OF BRENHAM
WATER FUND
FINANCIAL FORECAST WITH CAPITAL PLAN FY 2017-2022**

FY18 BUDGET AND 4-YEAR PROJECTION

	FY 16A	FY 17B	FY 17RAE	FY 18B	FY 19P	FY 20P	FY 21P	FY 22P
REPLACE BACKHOE UNIT #313	88,500	0	0	0	0	0	0	0
FLOOD DAMAGE REPAIR WATER PLANT (063) 25%	0	0	15,402	35,000	0	0	0	0
REPAIR LAKE GABIONS/RAW WATER INTAKE (063) 25%	0	0	71,472	139,035	0	0	0	0
LOWERING RAW WATER TRANSMISSION LINE (063) 25%	0	0	8,538	63,050	0	0	0	0
LAKE PUMP VFD EFFICIENCY ENHANCEMENT (163)	0	0	0	150,000	0	0	0	0
BRIDGE UPGRADE (WIDENING) AT TREATMENT PLANT (163)	0	0	0	10,000	0	0	0	0
ALGAE ANALYZER (163)	0	0	0	32,000	0	0	0	0
WATER CONSERVATION PROGRAM - XERISCAPE CITY FACILITY (163)	0	0	0	25,000	25,000	25,000	25,000	25,000
ENCLOSURE AROUND LAKE PUMPS (163)	0	0	0	0	25,000	0	0	0
REPLACE/UPGRADE SLUDGE PUMPS W/AUGER SCREW PUMPS (163)	0	0	0	0	15,000	0	0	0
ADD 1/2 TON TRUCK FOR OPERATORS (163)	0	0	0	0	0	30,000	0	0
MOTOR CONTROL CENTER UPGRADES AT PLANT (163)	0	0	0	0	0	0	100,000	100,000
PLANT REHAB AND UPGRADES (163)	0	0	0	0	0	0	30,000	30,000
REPLACE MAINS IN-HOUSE (164)	0	158,138	13,253	14,441	17,083	10,027	16,068	8,702
UNFORESEEN WATER LINE ADDITIONS (164)	33,072	50,000	28,644	35,000	35,000	35,000	35,000	35,000
AC LINE REPLACEMENT CONTRACTORS (25/75 REVENUES/DEBT) (164)	146,510	0	0	100,000	100,000	100,000	100,000	100,000
NEW WATER METERS ADDITIONS (164)	39,865	30,000	37,900	38,000	38,000	38,000	38,000	38,000
NEW SERVICE INSTALLS (164)	27,207	19,000	39,867	40,000	40,000	40,000	40,000	40,000
REPLACE 2009 1 TON TRUCK (164)	0	38,000	46,779	0	0	0	0	0
NET REVENUE AFTER CAPITAL	(898,074)	(7,551)	52,259	(470,497)	(647,927)	(633,607)	(742,130)	(621,436)
DAYS RESERVES (60-DAY POLICY)	88.8	91.5	108.2	54.5	6.7	(40.5)	(92.9)	(140.0)
EXCESS RESERVES (OVER 60-DAY POLICY)	375,054	395,584	537,975	0	0	0	0	0
RESERVES								
BEGINNING BALANCE	1,968,121	1,155,862	1,155,862	1,208,121	737,624	89,697	(543,910)	(1,286,040)
NET REVENUE AFTER CAPITAL	(898,074)	(7,551)	52,259	(470,497)	(647,927)	(633,607)	(742,130)	(621,436)
CAFR ADJUSTMENTS	85,815	0	0	0	0	0	0	0
ENDING BALANCE	1,155,862	1,148,311	1,208,121	737,624	89,697	(543,910)	(1,286,040)	(1,907,476)
60-DAY (W/DEBT & CAPITAL)	780,809	752,727	670,146	811,930	802,367	806,516	830,766	817,373
EXCESS	375,054	395,584	537,975	(74,306)	(712,670)	(1,350,426)	(2,116,806)	(2,724,849)

WATER FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
601.00	WATER UTIL REVENUES	\$ 3,772,210	\$ 4,155,640	\$ 4,155,640	\$ 4,027,039	\$ 4,066,940
607.00	FIRE LINE	89,054	89,000	89,000	91,442	92,000
650.00	CUSTOMER REPAIR & REPLACE	0	500	500	592	500
651.00	SET METER ON FIRE HYDRANT	0	500	500	0	500
652.00	WATER FROM FIRE STATION	200	0	0	0	0
655.00	LINE TAPS	33,894	30,000	30,000	29,756	30,000
690.00	MISCELLANEOUS UTIL REVENUE	958	1,000	1,000	971	1,000
	TOTAL UTILITY REV	3,896,316	4,276,640	4,276,640	4,149,800	4,190,940
710.00	INTEREST EARNED	5,471	0	0	1,461	1,500
710.30	INTEREST-TEXPOOL	2,053	3,200	3,200	1,308	1,300
720.00	INSURANCE PROCEEDS	34,804	0	0	648	0
730.00	GRANT REVENUE	0	275,000	275,000	0	275,000
790.50	AMORTIZED BOND PREMIUMS	6,806	0	0	0	0
790.60	GAIN/LOSS ON FIXED ASSETS	(96,562)	1,500	1,500	(40,866)	0
790.61	SALE OF NON CAPITAL ASSETS	2,957	0	0	1,430	0
	TOTAL MISC REV	(44,471)	279,700	279,700	(36,019)	277,800
TOTAL REVENUES		\$ 3,851,845	\$ 4,556,340	\$ 4,556,340	\$ 4,113,781	\$ 4,468,740
GALLONS		738,120,100	816,474,949	816,474,949	793,824,736	801,657,116
AVG MONTHLY CUSTOMERS		7,590	7,675	7,675	7,687	7,766

* REVISED ANNUAL ESTIMATE

WATER FUND EXPENDITURES BY DEPARTMENT

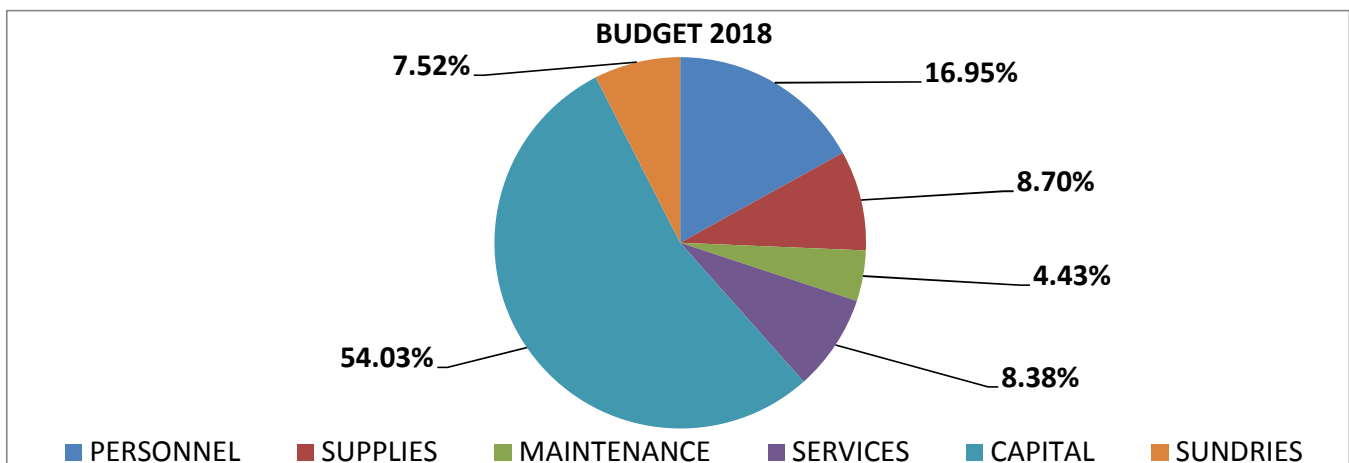
DEPARTMENT	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
163 WATER TREATMENT	\$ 2,095,159	\$ 1,682,537	\$ 1,743,876	\$ 1,467,078	\$ 1,864,057
164 WATER CONSTRUCTION	695,375	784,833	723,494	544,287	615,877
063 WATER PLANT EXPANSION	0	0	0	0	237,085
100 NON-DEPT DIRECT	1,380,314	1,469,399	1,469,399	1,463,218	1,536,682
110 NON-DEPT MISC	25,116	17,500	17,500	19,464	18,000
TOTAL	\$ 4,195,964	\$ 3,954,269	\$ 3,954,269	\$ 3,494,047	\$ 4,271,701

WATER FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2018 VERSUS		
	ORIGINAL 2017	AMENDED 2017	RAE* 2017
163 WATER TREATMENT	10.79%	6.89%	27.06%
164 WATER CONSTRUCTION	-21.53%	-14.87%	13.15%
063 WATER PLANT EXPANSION	N/A	N/A	N/A
100 NON-DEPT DIRECT	4.58%	4.58%	5.02%
110 NON-DEPT MISC	2.86%	2.86%	-7.52%
TOTAL	8.03%	8.03%	22.26%

WATER FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
PERSONNEL	\$ 664,835	\$ 692,544	\$ 692,544	\$ 683,712	\$ 724,074
SUPPLIES	348,643	315,898	315,898	318,371	371,470
MAINTENANCE	393,158	235,150	235,150	202,252	189,041
SERVICES	335,585	340,251	360,428	439,246	357,980
CAPITAL	2,150,070	2,043,954	2,023,777	1,534,254	2,307,830
SUNDRIES	303,673	326,472	326,472	316,212	321,306
TOTAL EXPENDITURES	\$ 4,195,964	\$ 3,954,269	\$ 3,954,269	\$ 3,494,047	\$ 4,271,701



TRANSFERS-IN

		BUDGET			
	ACTUAL	ORIGINAL	AMENDED	RAE*	BUDGET
	2016	2017	2017	2017	2018
650.00 WORKERS' COMPENSATION FUND	\$ 0	\$ 15,200	\$ 15,200	\$ 15,200	\$ 0
TOTAL TRANSFERS IN	\$ 0	\$ 15,200	\$ 15,200	\$ 15,200	\$ 0

TRANSFERS-OUT

		BUDGET			
	ACTUAL	ORIGINAL	AMENDED	RAE*	BUDGET
	2016	2017	2017	2017	2018
601.00 GENERAL FUND	\$ 335,057	\$ 409,515	\$ 409,515	\$ 372,830	\$ 415,658
602.00 ELECTRIC FUND	208,550	215,307	215,307	209,401	251,878
TOTAL TRANSFERS OUT	\$ 543,607	\$ 624,822	\$ 624,822	\$ 582,231	\$ 667,536
TOTAL TRANSFERS IN/(OUT)	\$ (543,607)	\$ (609,622)	\$ (609,622)	\$ (567,031)	\$ (667,536)

* REVISED ANNUAL ESTIMATE

DEPT 063 - WATER PLANT EXPANSION

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
805.00	UTILITY PLANTS ¹	\$ 0	\$ 0	\$ 0	\$ 0	\$ 237,085
TOTAL WATER PLANT EXPANSION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 237,085

* REVISED ANNUAL ESTIMATE

¹ TOTAL OF \$237,085 OUT OF REVENUES AND/OR RESERVES: FLOOD DAMAGE REPAIRS AT WATER PLANT (25% REVENUE/RESERVE FUNDED) \$35,000; LAKE GABION REPAIR (25% REVENUE/RESERVE FUNDED) \$139,035; AND LOWERING RAW WATER TRANSMISSION LINE (25% REVENUE/RESERVE FUNDED) \$63,050.



STAFFING (FTEs)	
Water Systems Superintendent	1.00
Water Treatment Chief Operator	1.00
Water Plant Operator	2.00
Water Plant Operator Trainee	3.00
Water Systems Mechanic	0.50
Total FTEs	7.50

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.

- > Promote water conservation strategies by xeriscaping City Hall;
- > 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

\$1,864,057

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 434,186	\$ 457,963	\$ 457,963	\$ 454,753	\$ 481,756
Supplies	327,700	297,815	297,815	300,468	351,650
Maintenance	334,442	142,600	142,600	144,671	129,500
Services	299,768	293,078	311,264	290,378	319,811
Capital	689,519	480,000	522,970	265,249	570,204
Sundries	9,544	11,081	11,264	11,559	11,136
Total Department Expenditures	\$ 2,095,159	\$ 1,682,537	\$ 1,743,876	\$ 1,467,078	\$ 1,864,057

DECISION PACKAGES FUNDED

805.00 Lake Pumps VFD Efficiency Enhancement (3)	\$ 150,000
810.00 Algae Analyzer	32,000
815.00 Xeriscape City Hall (Water Conservation Program)	25,000
	\$ 207,000

OUTPUTS

Gallons Pumped from Lake Somerville ¹	918M	1,056M	1,056M	935M	928M
Gallons Sold	738M	816M	816M	794M	802M

OUTCOMES

Water Rating	Superior	Superior	Superior	Superior	Superior
Water Loss %	7.96%	7.00%	7.00%	7.00%	7.00%
Surface Water Certifications					
Class A (# of employees)	1	1	1	1	1
Class B (# of employees)	0	1	1	0	0
Class C (# of employees)	3	5	5	3	3
Class D (# of employees)	1	1	1	1	3

* REVISED ANNUAL ESTIMATE

¹ INFORMATION BASED ON CALENDAR YEAR

DEPT 163 - WATER TREATMENT DEPARTMENT

\$1,864,057

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 272,017	\$ 286,385	\$ 286,385	\$ 287,945	\$ 295,177
102.00	OVERTIME PAY	36,335	20,000	20,000	20,000	20,000
103.00	OASDI/MEDICARE	23,236	24,181	24,181	23,332	24,832
103.02	MATCHING RETIREMENT	19,227	27,765	27,765	28,468	32,403
105.00	LONGEVITY PAY	3,420	3,193	3,193	3,068	3,143
105.01	EDUCATION/MISCELLANEOUS	5,538	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	62,032	77,629	77,629	74,628	89,144
106.01	LIFE INSURANCE	1,105	1,241	1,241	1,407	1,283
106.02	LONG TERM DISABILITY	611	685	685	777	708
107.00	WORKERS' COMPENSATION	9,905	7,839	7,839	9,128	9,066
116.00	SALARIES/WAGES CONTINGENCY	0	3,045	3,045	0	0
118.00	ACCRUED COMP TIME	759	0	0	0	0
201.00	CHEMICALS	280,811	265,800	265,800	247,989	315,000
202.00	FUEL	4,827	4,555	4,555	5,000	5,000
203.00	TOOLS/SMALL EQUIPMENT	1,055	1,000	1,000	4,500	3,000
204.00	POSTAGE & FREIGHT	6,051	1,600	1,600	4,453	5,000
205.00	OFFICE SUPPLIES	1,645	1,500	1,500	1,408	500
206.00	EMPLOYEE RELATIONS	219	300	300	290	300
207.00	REPRODUCTION & PRINTING	3,839	2,500	2,500	2,446	1,700
208.00	CLOTHING/PERS PROTECTIVE EQUIP	5,225	1,850	1,850	1,819	2,450
209.00	EDUCATIONAL	110	110	110	0	0
210.00	BOTANICAL & AGRICULTURAL	256	100	100	100	300
211.00	CLEANING AND JANITORIAL	1,055	700	700	699	700
212.00	COMPUTER EQUIPMENT & SUPPLIES	4,073	2,000	2,000	2,925	1,200
213.00	COMMUNICATIONS EQUIPMENT	(50)	0	0	172	0
218.00	PHOTOGRAPHY	0	0	0	976	0
220.00	LAB SUPPLIES	15,717	15,000	15,000	25,872	15,000
221.00	SAFETY/FIRST AID SUPPLIES	0	0	0	14	0
223.00	SMALL APPLIANCES	247	300	300	305	0
250.00	OTHER SUPPLIES	2,623	500	500	1,500	1,500
303.00	VEHICLES/LARGE EQUIPMENT	2,412	1,600	1,600	1,599	1,500
304.00	MACHINERY/EQUIPMENT	1,723	500	500	480	1,000
309.00	COMMUNICATION/PHOTO EQUIP	0	0	0	179	0
310.00	LAND/GROUNDS	862	500	500	1,300	1,000
311.00	UTILITY PLANTS	310,943	136,500	136,500	136,500	111,000
312.00	BUILDINGS/APPLIANCES	18,449	3,500	3,500	4,594	15,000
350.00	OTHER MAINTENANCE	52	0	0	19	0

DEPT 163 - WATER TREATMENT DEPARTMENT

\$1,864,057

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
401.00	ELECTRICAL	\$ 193,151	\$ 204,957	\$ 204,957	\$ 183,086	\$ 205,000
402.00	AUDITS/CONSULTANTS FEES	20,491	50,000	50,000	50,000	40,000
402.15	STATE FEES	16,402	18,000	18,000	18,559	18,000
403.00	TELEPHONE	1,702	1,500	1,500	2,150	2,150
406.50	GARBAGE	581	581	581	584	581
406.60	DISPOSAL FEES	143	50	50	284	200
408.00	RENTAL & LEASES	39,111	1,000	19,186	19,187	1,000
408.10	RENTALS/LEASES-FLEET	3,463	1,700	1,700	1,740	1,500
409.00	ADVERTISEMENTS/LEGAL NOTICES	97	0	0	181	0
424.00	SERVICE CONTRACTS	2,409	790	790	4,300	7,588
425.00	LABORATORY TEST FEES	20,638	13,000	13,000	8,385	42,292
450.00	OTHER SERVICES	1,580	1,500	1,500	1,922	1,500
710.00	MACHINERY/EQUIPMENT	19,315	8,000	49,820	37,432	9,000
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	219	0
713.00	VEHICLES/LARGE EQUIPMENT	1,600	0	0	0	0
714.00	RADIOS/RADAR/CAMERAS	7,213	0	0	900	1,000
714.10	SCADA COMMUNICATIONS	8,352	0	0	1,241	0
715.00	OTHER CAPITAL	14,507	0	0	0	0
805.00	UTILITY PLANTS	515,106	450,000	450,000	202,207	503,204
810.00	MACHINERY/EQUIPMENT	100,000	22,000	23,150	23,250	32,000
815.00	OTHER CAPITAL	23,426	0	0	0	25,000
901.00	LIAB/CASUALTY INSURANCE	2,081	2,081	2,264	2,361	2,501
908.00	SEMINARS/MEMBERSHIP/TRAVE	5,757	7,500	7,500	7,545	7,135
908.10	MILEAGE	1,289	1,000	1,000	1,653	1,000
950.00	OTHER SUNDRY	417	500	500	0	500
TOTAL DEPARTMENT EXPENDITURES		\$ 2,095,159	\$ 1,682,537	\$ 1,743,876	\$ 1,467,078	\$ 1,864,057

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Water/Wastewater	
Construction Manager	0.60
Crew Leader	0.60
Equipment Operator	1.20
Customer Service Technician	0.60
Maintenance Worker	1.20
Total FTEs	4.20

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 AC 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.

DEPT 164 - WATER CONSTRUCTION DEPARTMENT

\$615,877

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 230,649	\$ 234,581	\$ 234,581	\$ 228,959	\$ 242,318
Supplies	20,943	18,083	18,083	17,903	19,820
Maintenance	58,717	92,550	92,550	57,581	59,541
Services	35,067	46,423	48,414	37,013	37,419
Capital	345,040	386,200	323,053	199,535	249,295
Sundries	4,959	6,996	6,813	3,296	7,484
Total Department Expenditures	\$ 695,375	\$ 784,833	\$ 723,494	\$ 544,287	\$ 615,877

DECISION PACKAGES FUNDED

804.20 Replace AC Water Pipe					\$ 100,000
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OUTPUTS

New Mains Laid (in feet)	5,333	2,300	2,300	1,060	2,000
Mains Replaced (in feet)	285	3,600	3,600	520	4,779
# of Service Calls	803	1,000	1,000	873	850
# of Water Taps Installed	98	105	105	103	105
Change Out of Fire Hydrants	8	8	8	3	6
Change Out of Main Line Valves	10	10	10	5	10

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 139,386	\$ 144,394	\$ 144,394	\$ 137,627	\$ 147,288
102.00	OVERTIME PAY	11,245	11,500	11,500	11,500	11,500
103.00	OASDI/MEDICARE	12,063	12,593	12,593	12,138	12,855
103.02	MATCHING RETIREMENT	9,957	14,488	14,488	14,823	16,679
105.00	LONGEVITY PAY	2,425	2,493	2,493	2,202	3,010
105.03	STANDBY	10,441	6,150	6,150	11,150	6,150
106.00	MEDICAL INSURANCE	36,859	36,622	36,622	33,876	39,925
106.01	LIFE INSURANCE	595	608	608	662	638
106.02	LONG TERM DISABILITY	328	335	335	365	352
107.00	WORKERS' COMPENSATION	5,154	3,910	3,910	4,616	3,921
116.00	SALARIES/WAGES CONTINGENCY	0	1,488	1,488	0	0
118.00	ACCRUED COMP TIME	2,194	0	0	0	0
201.00	CHEMICALS	117	200	200	200	200
202.00	FUEL	6,363	7,233	7,233	7,233	8,000
203.00	TOOLS/SMALL EQUIPMENT	2,583	2,000	2,000	2,317	2,470
204.00	POSTAGE & FREIGHT	3,380	150	150	100	150
205.00	OFFICE SUPPLIES	59	200	200	137	200
206.00	EMPLOYEE RELATIONS	486	600	600	600	600
207.00	REPRODUCTION & PRINTING	74	600	600	288	300
208.00	CLOTHING/PERS PROTECTIVE EQUIP	3,693	3,200	3,200	3,198	3,200
210.00	BOTANICAL & AGRICULTURAL	107	100	100	100	100
211.00	CLEANING AND JANITORIAL	744	700	700	768	700
212.00	COMPUTER EQUIPMENT & SUPPLIES	15	100	100	0	900
221.00	SAFETY/FIRST AID SUPPLIES	1,490	1,200	1,200	1,200	1,200
223.00	SMALL APPLIANCES	56	0	0	0	0
250.00	OTHER SUPPLIES	1,776	1,800	1,800	1,762	1,800
301.00	UTILITY LINES	52,726	85,000	85,000	48,694	50,000
303.00	VEHICLES/LARGE EQUIPMENT	4,279	6,000	6,000	5,610	6,000
304.00	MACHINERY/EQUIPMENT	1,523	1,300	1,300	3,000	3,291
312.00	BUILDINGS/APPLIANCES	139	250	250	277	250
350.00	OTHER MAINTENANCE	51	0	0	0	0

DEPT 164 - WATER CONSTRUCTION DEPARTMENT

\$615,877

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
401.00	ELECTRICAL	\$ 5,033	\$ 7,269	\$ 7,269	\$ 4,034	\$ 4,074
402.00	AUDITS/CONSULTANTS FEES	1,193	0	0	0	0
402.80	SPECIAL SERVICES-HYDRANT SURV	16,398	17,000	17,000	17,000	17,000
403.00	TELEPHONE	751	0	831	779	768
404.00	GAS	679	1,111	1,111	784	792
405.00	WATER	227	230	230	242	242
406.00	SEWER	255	263	263	283	283
406.50	GARBAGE	581	0	584	584	584
406.60	DISPOSAL FEES	52	0	0	8	50
408.10	RENTALS/LEASES-FLEET	9,375	20,000	20,000	12,305	12,500
424.00	SERVICE CONTRACTS	492	0	576	492	576
450.00	OTHER SERVICES	31	550	550	502	550
702.00	BUILDINGS	0	0	0	1,464	0
708.00	METERS	(1,557)	0	10,000	9,925	10,000
708.10	NEW SVC INSTALL	820	0	1,000	5,945	6,000
710.00	MACHINERY/EQUIPMENT	7,439	13,200	16,915	15,758	5,854
715.00	OTHER CAPITAL	3,184	0	0	0	0
804.00	UTILITY LINES	0	225,000	149,359	13,253	14,441
804.10	UTILITY LINE-CONTINGENCY	33,072	50,000	50,000	28,644	35,000
804.20	UTILITY LINES-CONTRACTORS	146,510	0	0	0	100,000
808.00	METERS	39,865	40,000	30,000	37,900	38,000
808.10	SVC INSTALL	27,207	20,000	19,000	39,867	40,000
813.00	VEHICLES/LARGE EQUIPMENT	88,500	38,000	46,779	46,779	0
901.00	LIAB/CASUALTY INSURANCE	2,196	2,196	2,013	1,596	1,684
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,216	4,500	4,500	1,600	5,500
908.10	MILEAGE	575	300	300	100	300
950.00	OTHER SUNDRY	(27)	0	0	0	0
TOTAL DEPARTMENT EXPENDITURES		\$ 695,375	\$ 784,833	\$ 723,494	\$ 544,287	\$ 615,877

* REVISED ANNUAL ESTIMATE

DEPT 100 - NON-DEPT DIRECT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
421.00	BOND PAYING AGENT FEES	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
421.20	BOND ISSUANCE COSTS	0	0	0	111,105	0
708.00	WATER PURCHASED	296,625	302,400	302,400	302,400	308,500
860.11	DEBT SERVICE-INTEREST	316,767	210,690	210,690	195,759	254,095
860.15	PRINCIPAL-DEBT SERVICE	502,118	664,664	664,664	571,311	688,651
904.00	GROSS REVENUE TAX	264,054	290,895	290,895	281,893	284,686
TOTAL NON-DEPT DIRECT		\$ 1,380,314	\$ 1,469,399	\$ 1,469,399	\$ 1,463,218	\$ 1,536,682

* REVISED ANNUAL ESTIMATE

DEPT 110 - NON-DEPT MISC

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 5,674	\$ 7,500	\$ 7,500	\$ 6,000	\$ 6,000
906.00	INVENTORY ADJUSTMENTS	19,441	10,000	10,000	13,464	12,000
TOTAL NON-DEPT MISC		\$ 25,116	\$ 17,500	\$ 17,500	\$ 19,464	\$ 18,000

* 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.

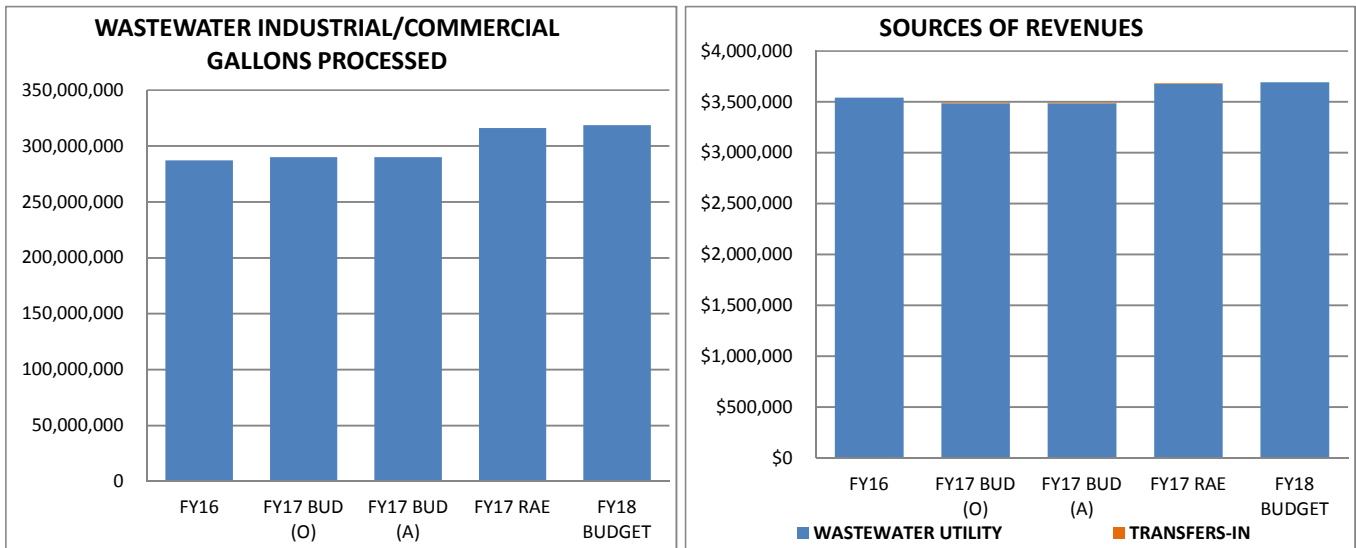
OPERATING RESOURCES

Projected operating resources are estimated at \$3,691,859 for FY18. 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 FY18 Wastewater Fund revenues include:

- > Increase in commercial/industrial gallons processed.
- > Increase in industry surcharges revenue due to new Blue Bell Creameries processes.



WASTEWATER FUND OVERVIEW

USES OF OPERATING RESOURCES

Budgeted resource uses total \$3,928,728 and include operating department expenditures, debt service payments, transfers to the General, Electric and payment of franchise taxes to the General Fund.

Department Expenditures

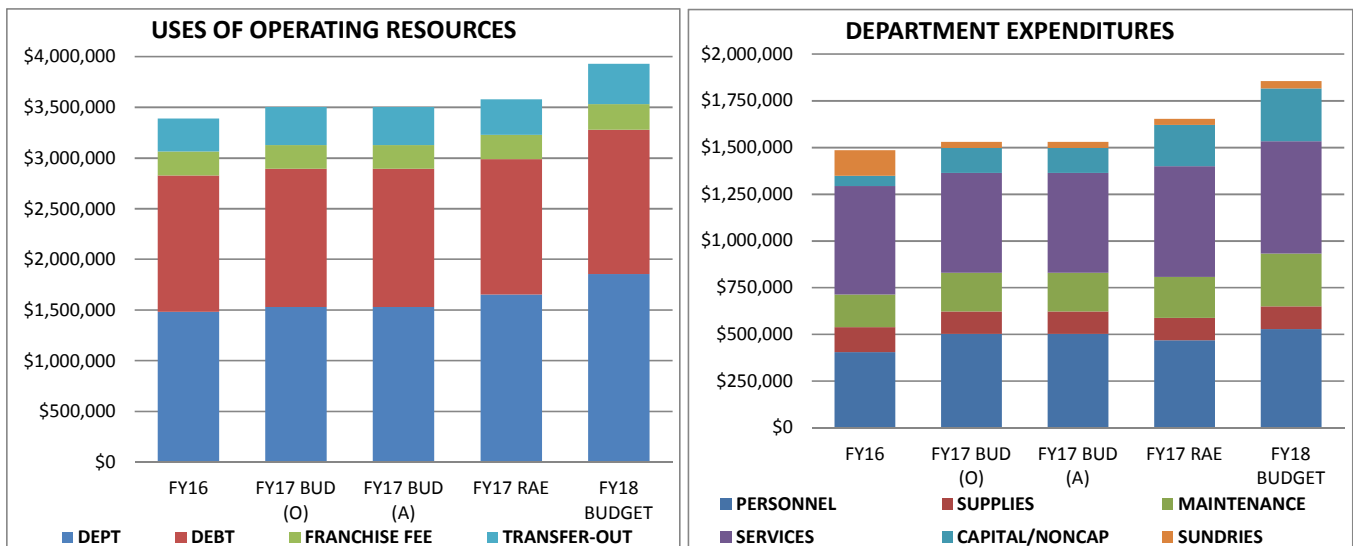
The Wastewater Fund supports the Wastewater Construction and Wastewater Treatment departments. The combined FY18 budgets for these departments are \$1,856,177. At 50%, these department budgets represent the largest use of operating resources. Personnel costs for salaries and benefits account for 28% of department expenditures. About 72% 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 \$518,000 in electricity needed for operating the wastewater treatment facility. The capital budget of \$247,568 is all revenue funded and includes \$163,320 in Decision Packages.

Debt Service

The second largest use of operating resources is for debt service. There is \$1,424,753 budgeted for principal and interest payments in FY18. Debt service is the largest non-operating expenditure for the fund.

Inter-Fund Transfers

The Wastewater Fund is projected to transfer \$261,740 to the General Fund and \$136,338 to the Electric Fund in FY18. These transfers are the pro-rated portion of services received by the Wastewater Fund from departments in the General and Electric Funds.



Franchise Tax

The Wastewater Fund is expected to remit \$249,720 in franchise tax to the General Fund. Franchise tax is calculated at 7% of Wastewater utility revenues.

WASTEWATER FUND OVERVIEW

WORKING CAPITAL

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
BEGINNING BALANCE	\$388,573	\$604,892	\$604,892	\$604,892	\$708,914
NET REVENUES	150,143	(10,804)	(10,804)	104,022	(236,869)
ADJUSTMENTS	66,176	0	0	0	0
SUBTOTAL	216,319	(10,804)	(10,804)	104,022	(236,869)
ENDING BALANCE	604,892	594,088	594,088	708,914	472,044

* 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 Jet Vac Truck (Unit #220)	\$ 125,000
166 WW TREATMENT	806.00 Ralston Creek Lift Station Raising/Roadwork	38,320
TOTAL DEPARTMENTS		\$ 163,320

DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
2018	1,252,471	174,412	1,426,884
2019	1,281,638	151,447	1,433,085
2020	1,295,975	122,622	1,418,597
2021	1,360,171	79,471	1,439,642
2022	499,836	46,712	546,548
2023	519,211	31,775	550,986
2024	50,460	15,648	66,108
2025	25,000	14,175	39,175
2026	25,000	13,300	38,300
2027	25,000	12,425	37,425
2028	30,000	11,550	41,550
2029	30,000	10,500	40,500
2030	30,000	9,450	39,450
2031	30,000	8,400	38,400
2032	30,000	7,350	37,350
2033	35,000	6,300	41,300
2034	35,000	5,075	40,075
2035	35,000	3,850	38,850
2036	35,000	2,625	37,625
2037	40,000	1,400	41,400



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**CITY OF BRENHAM
WASTEWATER FUND
FINANCIAL FORECAST WITH CAPITAL PLAN FY 2017-2022**

	FY18 BUDGET AND 4-YEAR PROJECTION							
	FY 16A	FY 17B	FY 17RAE	FY 18B	FY 19P	FY 20P	FY 21P	FY 22P
REVENUES	3,540,558	3,491,909	3,682,995	3,691,859	3,712,861	3,746,090	3,779,343	3,825,021
RATE REVENUES	3,375,445	3,330,188	3,533,774	3,567,425	3,600,425	3,633,111	3,665,818	3,698,547
NON-RATE REVENUES	165,113	155,721	143,221	124,434	112,436	112,980	113,526	126,474
TRANSFERS-IN	0	6,000	6,000	0	0	0	0	0
EXPENDITURES								
DEPT O&M EXPENDITURES	1,436,248	1,411,110	1,460,112	1,608,609	1,611,860	1,538,638	1,565,111	1,592,185
PERSONNEL/BENEFITS	406,281	493,688	469,119	528,156	544,001	560,321	577,130	594,444
SUPPLIES	133,464	121,090	119,677	122,399	123,623	124,859	126,108	127,369
MAINTENANCE	173,378	206,580	219,116	281,700	284,517	197,362	199,336	201,329
SERVICES	581,635	534,442	592,912	601,441	607,455	613,530	619,665	625,862
NON-CAPITAL	5,075	21,572	26,388	34,949	22,000	12,000	12,000	12,000
SUNDRIES	136,415	33,738	32,900	39,964	30,264	30,566	30,872	31,181
GENERAL FUND OBLIGATIONS	448,176	492,262	475,267	511,460	516,387	521,319	526,278	531,266
FRANCHISE FEE	236,282	233,113	239,440	249,720	252,030	254,318	256,607	258,898
SHARED SERVICE COSTS	211,894	259,149	235,827	261,740	264,357	267,001	269,671	272,368
ELECTRIC FUND OBLIGATIONS	112,884	116,542	113,345	136,338	127,149	128,130	131,137	134,233
DEBT SERVICE (CURRENT & DEBT FUNDED CAPITAL PLAN)	1,344,294	1,363,229	1,336,650	1,424,753	1,432,637	1,418,849	1,440,594	648,028
CURRENT	1,344,294	1,363,229	1,336,650	1,386,476	1,394,360	1,380,572	1,402,317	509,923
NEW DEBT FUNDED CAPITAL								
- HOGG BRANCH EROSION REPAIR, NON-FEMA PORTION (\$550K, 2.5%, 20 YR)	0	0	0	38,277	38,277	38,277	38,277	38,277
- NONPOTABLE PARK IRRIGATION SYSTEM PHASE I (\$1.5M, 3%, 20 YR)	0	0	0	0	0	0	0	99,828
TOTAL EXPENDITURES	3,341,602	3,383,143	3,385,374	3,681,160	3,688,033	3,606,936	3,663,121	2,905,711
REVENUES LESS TOTAL EXPENDITURES	198,956	108,766	297,621	10,699	24,828	139,154	116,223	919,310
CAPITAL PLAN (REVENUE FUNDED)	48,813	119,570	193,599	247,568	22,000	22,000	73,000	172,000
ALOIS LANE SEWER PROJECT (165)	6,638	0	0	0	0	0	0	0
FEMA - MUNZ LIFT STATION REPAIR (063)	0	0	39,676	35,412	0	0	0	0
SEWER MAIN REPLACEMENT LEE ST (165)	0	0	0	4,600	0	0	0	0
SEWER MAIN REPLACEMENT GREEN ST (165)	0	0	0	2,236	0	0	0	0
STYLECRAFT SEWER EXTENTION (165)	0	0	0	10,000	0	0	0	0
WARD SUBDIVISION SEWER EXTENTION (165)	0	0	0	10,000	0	0	0	0
SEWER IRON MAIN REPLACEMENT CONTRACTOR (165)	0	0	0	0	0	0	51,000	0
WESTWOOD PROJECT CONTRACTOR (165)	0	30,000	24,900	0	0	0	0	0
CONTINGENCY - STANPAC SEWER PROJECT (165)	7,227	0	0	0	0	0	0	0
CONTINGENCY - OLD MILL CREEK SEWER PROJECT (165)	2,589	0	0	0	0	0	0	0

**CITY OF BRENHAM
WASTEWATER FUND
FINANCIAL FORECAST WITH CAPITAL PLAN FY 2017-2022**

	FY18 BUDGET AND 4-YEAR PROJECTION							
	FY 16A	FY 17B	FY 17RAE	FY 18B	FY 19P	FY 20P	FY 21P	FY 22P
CONTINGENCY - NAPA SEWER PROJECT (165)	2,638	0	73	0	0	0	0	0
CONTINGENCY (165)	0	20,000	8,581	20,000	20,000	20,000	20,000	20,000
NEW SERVICE TAPS AND LATERALS (165)	5,341	3,500	4,399	2,000	2,000	2,000	2,000	2,000
REPLACE TRUCKS (165)	24,380	66,070	66,070	0	0	0	0	0
REPLACE JET TRUCK UNIT #220 (165)	0	0	0	125,000	0	0	0	0
REPLACE '03 INT 4200 SBA TRUCK (UNIT 221) (166)	0	0	0	0	0	0	0	0
REPLACE '08 INT 7400 SFA 6X4 (UNIT 341) (166)	0	0	0	0	0	0	0	150,000
RALSTON CREEK LIFT STATION RAISING/ROAD WORK (166)	0	0	0	38,320	0	0	0	0
BAR SCREEN (166)	0	0	49,900	0	0	0	0	0
NET REVENUE AFTER CAPITAL	150,143	(10,804)	104,022	(236,869)	2,828	117,154	43,223	747,310
DAYS RESERVES (60-DAY POLICY)	65.1	61.9	72.3	43.9	46.7	59.5	62.1	164.0
EXCESS RESERVES (OVER 60-DAY POLICY)	47,563	18,299	120,589	0	0	0	21,094	876,635
RESERVES								
BEGINNING BALANCE	388,573	604,892	604,892	708,914	472,044	474,873	592,027	635,250
NET REVENUE AFTER CAPITAL	150,143	(10,804)	104,022	(236,869)	2,828	117,154	43,223	747,310
CAFR ADJUSTMENTS	66,176	0	0	0	0	0	0	0
ENDING BALANCE	604,892	594,088	708,914	472,044	474,873	592,027	635,250	1,382,560
60-DAY (W/DEBT & CAPITAL)	557,329	575,788	588,324	645,818	609,868	596,537	614,157	505,925
EXCESS	47,563	18,299	120,589	(173,774)	(134,996)	(4,510)	21,094	876,635

WASTEWATER FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
604.00	SEWER UTIL REVENUES	\$ 3,375,445	\$ 3,330,188	\$ 3,330,188	\$ 3,533,774	\$ 3,567,425
650.00	CUSTOMER REPAIR & REPLACE	1,613	2,000	2,000	1,643	1,651
655.00	LINE TAPS	16,662	16,000	16,000	12,230	12,291
665.00	RECLAIMED WATER SALES	3,443	3,521	3,521	4,322	4,343
675.00	SEWAGE ACCEPTED AT PLANT	87,176	110,000	110,000	92,109	72,569
678.00	CLASS A BIO SOLID SALES	13,050	14,000	14,000	12,725	12,789
690.00	MISCELLANEOUS UTIL REVENUE	2,728	3,000	3,000	1,995	2,000
	TOTAL UTILITY REV	3,500,116	3,478,709	3,478,709	3,658,798	3,673,068
710.00	INTEREST EARNED	5,636	0	0	19	38
710.30	INTEREST-TEXPOOL	657	500	500	1,190	1,196
710.31	TEXSTAR INTEREST	2,079	3,000	3,000	3,241	3,257
720.00	INSURANCE PROCEEDS	9,004	0	0	2,947	0
790.00	MISC OTHER REVENUE	1,825	1,200	1,200	1,800	1,800
790.50	AMORTIZED BOND PREMIUMS	16,631	0	0	0	0
790.60	GAIN/LOSS ON FIXED ASSETS	2,380	2,500	2,500	4,500	12,500
790.61	SALE OF NON CAPITAL ASSETS	2,230	0	0	4,500	0
	TOTAL MISC REV	40,442	7,200	7,200	18,197	18,791
TOTAL REVENUES		\$ 3,540,558	\$ 3,485,909	\$ 3,485,909	\$ 3,676,995	\$ 3,691,859
GALLONS PROCESSED		287,287,700	289,999,620	289,999,620	316,249,819	318,755,421
AVG MONTHLY CUSTOMERS		6,754	6,793	6,793	6,817	6,895

* REVISED ANNUAL ESTIMATE

WASTEWATER FUND EXPENDITURES BY DEPARTMENT

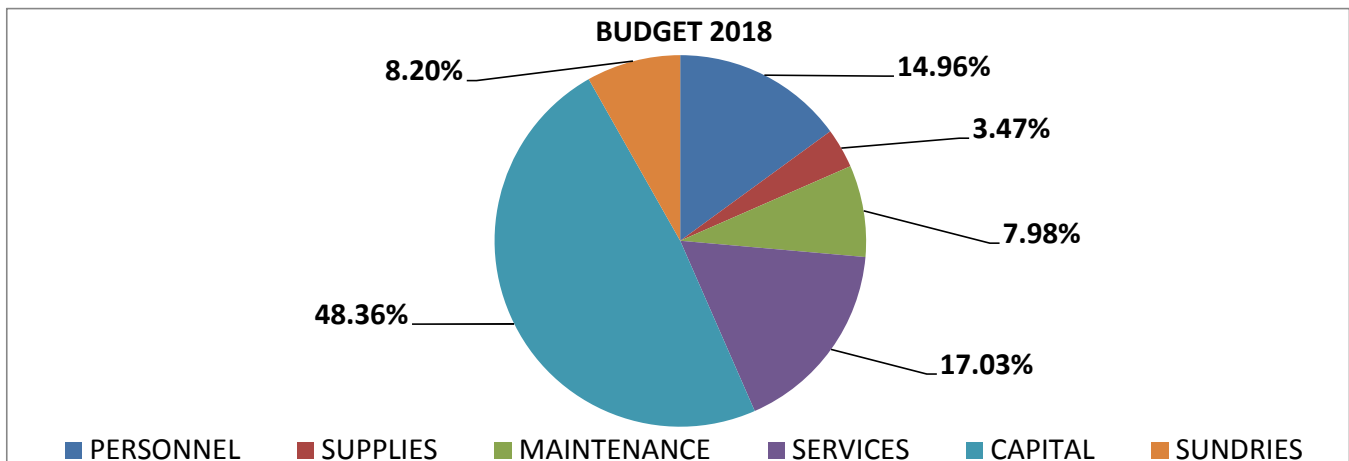
DEPARTMENT	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
165 WASTEWATER CONSTRUCTION	\$ 221,738	\$ 358,488	\$ 358,488	\$ 311,995	\$ 431,074
166 WASTEWATER TREATMENT	1,148,465	1,162,192	1,162,192	1,294,867	1,379,691
066 WASTEWATER PLANT EXPANSION	0	0	0	39,676	35,412
100 NON-DEPT DIRECT	1,580,576	1,596,342	1,596,342	1,576,090	1,674,473
110 NON-DEPT MISC	18,811	10,000	10,000	7,173	10,000
TOTAL	\$ 2,969,590	\$ 3,127,022	\$ 3,127,022	\$ 3,229,801	\$ 3,530,650

WASTEWATER FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2018 VERSUS		
	ORIGINAL 2017	AMENDED 2017	RAE* 2017
165 WASTEWATER CONSTRUCTION	20.25%	20.25%	38.17%
166 WASTEWATER TREATMENT	18.71%	18.71%	6.55%
066 WASTEWATER PLANT EXPANSION	N/A	N/A	N/A
100 NON-DEPT DIRECT	4.89%	4.89%	6.24%
110 NON-DEPT MISC	0.00%	0.00%	39.41%
TOTAL	12.91%	12.91%	9.31%

WASTEWATER FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
PERSONNEL	\$ 406,281	\$ 502,548	\$ 493,688	\$ 469,119	\$ 528,156
SUPPLIES	133,464	121,090	121,090	119,677	122,399
MAINTENANCE	173,378	206,580	206,580	219,116	281,700
SERVICES	581,635	534,442	534,442	592,912	601,441
CAPITAL	1,398,182	1,495,511	1,504,371	1,556,637	1,707,270
SUNDRIES	276,650	266,851	266,851	272,340	289,684
TOTAL EXPENDITURES	\$ 2,969,590	\$ 3,127,022	\$ 3,127,022	\$ 3,229,801	\$ 3,530,650



TRANSFERS-IN

	ACTUAL	BUDGET		RAE*	BUDGET
	2016	ORIGINAL	AMENDED	2017	2018
		2017	2017		
650.00 WORKERS' COMPENSATION FUND	\$ 0	\$ 6,000	\$ 6,000	\$ 6,000	\$ 0
TOTAL TRANSFERS IN	\$ 0	\$ 6,000	\$ 6,000	\$ 6,000	\$ 0

TRANSFERS-OUT

	ACTUAL	BUDGET		RAE*	BUDGET
	2016	ORIGINAL	AMENDED	2017	2018
		2017	2017		
601.00 GENERAL FUND	\$ 211,894	\$ 259,149	\$ 259,149	\$ 235,827	\$ 261,740
602.00 ELECTRIC FUND	112,884	116,542	116,542	113,345	136,338
TOTAL TRANSFERS OUT	\$ 324,778	\$ 375,691	\$ 375,691	\$ 349,172	\$ 398,078
TOTAL TRANSFERS IN/(OUT)	\$ (324,778)	\$ (369,691)	\$ (369,691)	\$ (343,172)	\$ (398,078)

* REVISED ANNUAL ESTIMATE

DEPT 066 - WASTEWATER PLANT EXPANSION

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
806.00	TANKS/LIFT STATIONS ¹	\$ 0	\$ 0	\$ 0	\$ 39,676	\$ 35,412
TOTAL WATER PLANT EXPANSION		\$ 0	\$ 0	\$ 0	\$ 39,676	\$ 35,412

* REVISED ANNUAL ESTIMATE

¹ CITY PORTION OF MUNZ LIFT STATION (FEMA PROJECT)



STAFFING (FTEs)

Water/Wastewater	
Construction Manager	0.40
Crew Leader	0.40
Equipment Operator	0.80
Customer Service Technician	0.40
Maintenance Worker I	0.80
Total FTEs	2.80

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.

DEPT 165 - WASTEWATER CONSTRUCTION DEPARTMENT

\$431,074

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 109,855	\$ 157,213	\$ 148,353	\$ 134,308	\$ 162,617
Supplies	10,969	13,308	13,308	11,422	14,028
Maintenance	41,003	65,230	65,230	48,527	55,400
Services	8,075	6,922	6,922	6,457	7,022
Capital	48,813	111,210	120,070	106,763	186,885
Sundries	3,022	4,605	4,605	4,518	5,122
Total Department Expenditures	\$ 221,738	\$ 358,488	\$ 358,488	\$ 311,995	\$ 431,074

DECISION PACKAGES FUNDED

813.00 Replace Jet Truck (Unit #220)					\$ 125,000
804.00 Stylecraft Sewer Extension					10,000
804.00 Ward Subdivision Sewer Extension					10,000
804.00 Lee St. & Green St. Sewer Main Replacements					6,836
					\$ 151,836

OUTPUTS

New Lines Laid (in feet)	300	10,000	10,000	176	1,200
Lines Replaced (in feet)	2,400	600	600	260	1,245
# of Service Calls	342	450	450	391	400
# of Sewer Taps Installed	57	57	57	88	80
Smoke Testing	0	0	0	0	0
# of Manholes Rehabilitated	45	50	50	35	50
# of New Manholes Installed	10	15	15	3	10

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

DEPT 165 - WASTEWATER CONSTRUCTION DEPARTMENT

\$431,074

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 71,515	\$ 95,356	\$ 86,496	\$ 81,956	\$ 97,992
102.00	OVERTIME PAY	3,781	7,500	7,500	7,500	7,500
103.00	OASDI/MEDICARE	5,888	8,446	8,446	7,328	8,625
103.02	MATCHING RETIREMENT	4,850	9,709	9,709	9,122	11,413
105.00	LONGEVITY PAY	135	198	198	198	0
105.03	STANDBY	4,546	7,200	7,200	7,200	7,200
106.00	MEDICAL INSURANCE	17,652	25,528	25,528	18,656	26,617
106.01	LIFE INSURANCE	269	413	413	347	425
106.02	LONG TERM DISABILITY	149	228	228	192	235
107.00	WORKERS' COMPENSATION	1,719	1,614	1,614	1,809	2,610
116.00	SALARIES/WAGES CONTINGENCY	0	1,021	1,021	0	0
118.00	ACCRUED COMP TIME	(648)	0	0	0	0
202.00	FUEL	4,851	7,768	7,768	5,000	6,000
203.00	TOOLS/SMALL EQUIPMENT	1,725	1,000	1,000	1,000	1,200
204.00	POSTAGE & FREIGHT	0	50	50	500	500
205.00	OFFICE SUPPLIES	45	0	0	0	0
206.00	EMPLOYEE RELATIONS	350	200	200	200	200
207.00	REPRODUCTION & PRINTING	0	0	0	14	0
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,512	2,940	2,940	2,940	3,000
210.00	BOTANICAL & AGRICULTURAL	75	50	50	68	100
211.00	CLEANING AND JANITORIAL	522	150	150	600	400
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	100	100	100	100
213.00	COMMUNICATIONS EQUIPMENT	0	50	50	0	0
221.00	SAFETY/FIRST AID SUPPLIES	425	200	200	200	1,728
250.00	OTHER SUPPLIES	1,465	800	800	800	800
301.00	UTILITY LINES	25,716	50,000	50,000	32,855	45,000
303.00	VEHICLES/LARGE EQUIPMENT	13,237	13,230	13,230	13,000	8,000
304.00	MACHINERY/EQUIPMENT	2,050	2,000	2,000	2,655	2,400
312.00	BUILDINGS/APPLIANCES	0	0	0	17	0

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
402.00	AUDITS/CONSULTANTS FEES	\$ 3,200	\$ 0	\$ 0	\$ 0	\$ 0
402.15	STATE FEES	1,000	0	0	0	0
403.00	TELEPHONE	375	376	376	376	376
406.60	DISPOSAL FEES	58	0	0	35	100
408.00	RENTAL & LEASES	491	500	500	0	500
408.10	RENTALS/LEASES-FLEET	2,860	5,000	5,000	5,000	5,000
450.00	OTHER SERVICES	93	1,046	1,046	1,046	1,046
708.10	NEW SVC INSTALL	0	0	500	690	700
710.00	MACHINERY/EQUIPMENT	0	0	0	2,050	12,349
804.00	UTILITY LINES	6,638	30,000	0	73	26,836
804.10	UTILITY LINE-CONTINGENCY	12,453	20,000	20,000	8,581	20,000
804.20	UTILITY LINES-CONTRACTORS	0	0	30,000	24,900	0
808.10	SVC INSTALL	5,341	4,000	3,500	4,399	2,000
813.00	VEHICLES/LARGE EQUIPMENT	24,380	57,210	66,070	66,070	125,000
901.00	LIAB/CASUALTY INSURANCE	2,705	2,705	2,705	3,048	3,222
908.00	SEMINARS/MEMBERSHIP/TRAVE	222	1,500	1,500	1,320	1,500
908.10	MILEAGE	95	400	400	150	400
TOTAL DEPARTMENT EXPENDITURES		\$ 221,738	\$ 358,488	\$ 358,488	\$ 311,995	\$ 431,074

* 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
Total FTEs	4.50

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, 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 pressroom 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 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 296,425	\$ 345,335	\$ 345,335	\$ 334,811	\$ 365,539
Supplies	122,495	107,782	107,782	108,255	108,371
Maintenance	132,374	141,350	141,350	170,589	226,300
Services	573,560	527,520	527,520	586,455	594,419
Capital	5,075	21,072	21,072	73,548	60,220
Sundries	18,535	19,133	19,133	21,209	24,842
Total Department Expenditures	\$ 1,148,465	\$ 1,162,192	\$ 1,162,192	\$ 1,294,867	\$ 1,379,691

DECISION PACKAGES FUNDED

806.00 Ralston Creek Lift Station Raising/Road Work	\$ 38,320
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OUTPUTS

Gallons Treated Sewage	751M	740M	740M	695M	760M
Cubic Yards of Sludge Treated	4,716	5,500	5,500	N/A	5,500
Waste Haulers (gallons)	100,928	650,000	650,000	N/A	500,000
Annual Average Flow Effluent (MGD ¹)	2.1M	2.1M	2.1M	1.9M	2.1M
2 Hour peak Flow (GPM ²)	6,597	5,000	5,000	N/A	5,000

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

¹ MILLION GALLONS PER DAY

² GALLONS PER MINUTE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 183,979	\$ 214,664	\$ 214,664	\$ 207,853	\$ 220,526
102.00	OVERTIME PAY	8,700	5,500	5,500	8,500	8,000
103.00	OASDI/MEDICARE	15,228	18,277	18,277	17,323	18,935
103.02	MATCHING RETIREMENT	12,972	21,094	21,094	21,326	24,838
105.00	LONGEVITY PAY	3,045	3,053	3,053	3,053	3,318
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
105.03	STANDBY	10,168	9,000	9,000	10,000	9,000
106.00	MEDICAL INSURANCE	52,276	60,216	60,216	54,664	68,882
106.01	LIFE INSURANCE	799	931	931	913	958
106.02	LONG TERM DISABILITY	442	515	515	504	529
107.00	WORKERS' COMPENSATION	4,717	3,784	3,784	4,675	4,553
116.00	SALARIES/WAGES CONTINGENCY	0	2,301	2,301	0	0
118.00	ACCRUED COMP TIME	(1,901)	0	0	0	0
201.00	CHEMICALS	104,610	87,000	87,000	87,000	88,590
202.00	FUEL	7,000	6,695	6,695	6,695	6,695
203.00	TOOLS/SMALL EQUIPMENT	938	1,000	1,000	1,100	1,300
204.00	POSTAGE & FREIGHT	362	350	350	350	350
205.00	OFFICE SUPPLIES	92	200	200	200	200
206.00	EMPLOYEE RELATIONS	256	340	340	360	340
207.00	REPRODUCTION & PRINTING	1,200	2,000	2,000	2,000	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,478	2,357	2,357	2,400	1,766
210.00	BOTANICAL & AGRICULTURAL	258	130	130	150	130
211.00	CLEANING AND JANITORIAL	746	1,000	1,000	1,000	1,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	165	200	200	0	1,800
220.00	LAB SUPPLIES	4,693	4,000	4,000	4,000	3,000
221.00	SAFETY/FIRST AID SUPPLIES	236	200	200	2,000	200
223.00	SMALL APPLIANCES	90	2,000	2,000	0	0
250.00	OTHER SUPPLIES	372	310	310	1,000	1,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 2,591	\$ 8,000	\$ 8,000	\$ 12,000	\$ 8,000
304.00	MACHINERY/EQUIPMENT	518	1,050	1,050	1,200	1,000
309.00	COMMUNICATION/PHOTO EQUIP	77	0	0	0	0
311.00	UTILITY PLANTS	22,602	81,000	81,000	58,227	146,000
312.00	BUILDINGS/APPLIANCES	606	300	300	300	300
322.00	LIFT STATION MAINTENANCE	105,810	50,000	50,000	92,000	70,000
322.10	PRE-TREATMENT/FLOWMETER	171	1,000	1,000	6,862	1,000
401.00	ELECTRICAL	490,480	457,090	457,090	512,854	518,000
402.00	AUDITS/CONSULTANTS FEES	7,800	5,000	5,000	7,685	8,000
402.15	STATE FEES	19,898	19,898	19,898	20,849	21,000
403.00	TELEPHONE	1,592	1,664	1,664	1,534	1,664
405.00	WATER	827	868	868	758	760
408.10	RENTALS/LEASES-FLEET	900	1,000	1,000	500	500
409.00	ADVERTISEMENTS/LEGAL NOTICES	0	0	0	65	0
424.00	SERVICE CONTRACTS	7,662	7,000	7,000	7,000	9,285
425.00	LABORATORY TEST FEES	44,378	35,000	35,000	35,000	35,000
450.00	OTHER SERVICES	23	0	0	210	210
710.00	MACHINERY/EQUIPMENT	5,075	15,072	15,072	17,547	12,900
713.00	VEHICLES/LARGE EQUIPMENT	0	6,000	6,000	6,000	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	0	0	0	101	0
714.10	SCADA COMMUNICATIONS	0	0	0	0	9,000
805.00	UTILITY PLANTS	0	0	0	49,900	0
806.00	TANKS/ LIFT STATIONS	0	0	0	0	38,320
901.00	LIAB/CASUALTY INSURANCE	17,633	17,633	17,633	20,209	22,120
908.00	SEMINARS/MEMBERSHIP/TRAVE	902	1,500	1,500	1,000	2,722
TOTAL DEPARTMENT EXPENDITURES		\$ 1,148,465	\$ 1,162,192	\$ 1,162,192	\$ 1,294,867	\$ 1,379,691

* REVISED ANNUAL ESTIMATE

DEPT 100 - NON-DEPT DIRECT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
860.11	DEBT SERVICE-INTEREST	\$ 231,729	\$ 201,033	\$ 201,033	\$ 196,118	\$ 169,782
860.15	PRINCIPAL-DEBT SERVICE	1,112,566	1,162,196	1,162,196	1,140,532	1,254,971
904.00	GROSS REVENUE TAX	236,282	233,113	233,113	239,440	249,720
TOTAL NON-DEPT DIRECT		\$ 1,580,576	\$ 1,596,342	\$ 1,596,342	\$ 1,576,090	\$ 1,674,473

* REVISED ANNUAL ESTIMATE

DEPT 110 - NON-DEPT MISC

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 17,018	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
906.00	INVENTORY ADJUSTMENTS	1,792	3,000	3,000	173	3,000
TOTAL NON-DEPT MISC		\$ 18,811	\$ 10,000	\$ 10,000	\$ 7,173	\$ 10,000

* 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.

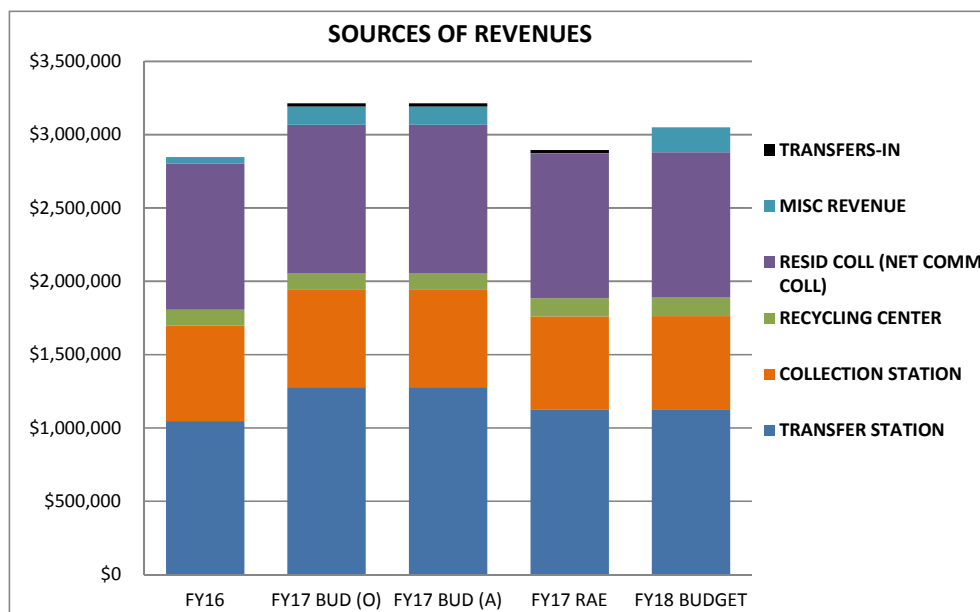
OPERATING RESOURCES

For FY18 Budget, total projected operating resources are estimated at \$3,051,201. 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 \$1,144,044 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 \$1,020,511 for FY18. There is a pass through charge for collection service of \$951,300 provided by Progressive Waste Management. Revenue from Collection Station fees for non-compactable waste are estimated at \$758,529 and the Recycling Center is expected to generate \$128,117 for FY18. The major underlying assumptions in projecting FY18 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 \$2,763,666. Uses include operating department expenditures, transfers to the General and Electric funds, debt payments and payment of franchise taxes.

Department Expenditures

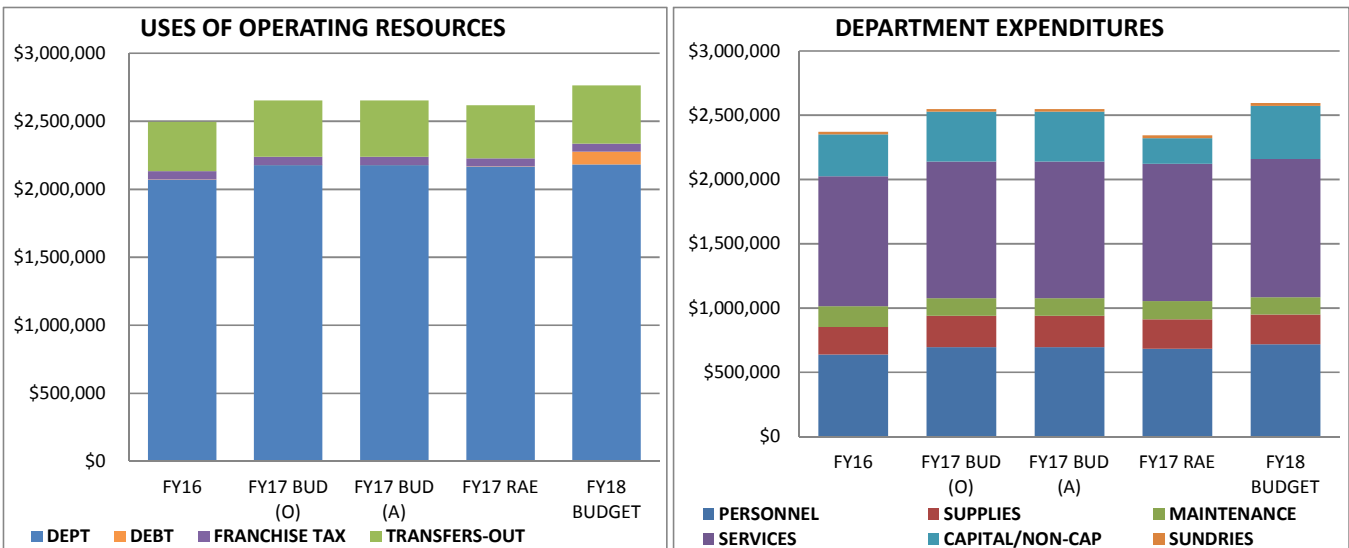
There are four operating departments within the Sanitation Fund - Transfer Station, Collection Station, Recycling Center and Sanitation (Residential) Collection. The combined FY18 budgets for these departments are \$2,182,317. These department budgets account for 79% operating resource uses. Personnel costs for salaries and benefits account for 27.6% of department expenditures. The supplies and maintenance budgets account for 8.9% and 5.2% respectively, of overall department expenditures. The most significant budget category is services, with are made up of 41.4% of the total fund budget. Capital budgets include \$414,000 in funded Decision Packages. In addition, the tub grinder is being replaced and financed with a capital lease.

Debt Service

There is \$95,156 budgeted for principal and interest payments in FY18 for the capital lease of the tub grinder.

Inter-Fund Transfers

The Sanitation Fund is projected to transfer \$337,098 to the General Fund and \$89,760 to the Electric Fund in FY18. These transfers reimburse funds for shared service costs incurred on behalf of sanitation operations.



SANITATION FUND OVERVIEW

WORKING CAPITAL

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
BEGINNING BALANCE	\$968,346	\$1,012,737	\$1,012,737	\$1,012,737	\$1,110,753
NET REVENUES	42,048	189,305	189,305	98,017	(126,466)
CAFR ADJUSTMENTS	2,343	0	0	0	0
SUBTOTAL	44,391	189,305	189,305	98,017	(126,466)
ENDING BALANCE	<u>\$1,012,737</u>	<u>\$1,202,042</u>	<u>\$1,202,042</u>	<u>\$1,110,753</u>	<u>\$984,287</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	\$
042 TRANSFER STATION	813.00 Replace Haul Truck	\$ 123,000
	813.00 Replace Haul Trailer	70,000
043 COLLECTION STATION	None	
140 RECYCLING	810.00 Replace Baler	18,000
	810.00 New Can Baler	18,000
142 RESIDENTIAL COLLECTION	813.00 Replace Garbage Truck	<u>185,000</u>
TOTAL DEPARTMENTS		<u>\$ 414,000</u>

DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINICIPAL	INTEREST	TOTAL
2018	80,877	14,280	95,156
2019	82,777	12,379	95,156
2020	84,722	10,434	95,156
2021	86,713	8,443	95,156
2022	88,751	6,405	95,156
2023	90,837	4,320	95,156
2024	92,972	2,185	95,156



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**CITY OF BRENHAM
SANITATION FUND
FINANCIAL FORECAST WITH CAPITAL PLAN FY 2017-2022**

	FY18 BUDGET & 4-YEAR PROJECTION							
	FY 16A	FY 17B	FY 17RAE	FY 18B	FY 19P	FY 20P	FY 21P	FY 22P
REVENUES	2,847,100	3,212,951	2,894,598	3,051,201	2,937,745	2,898,891	2,924,088	2,952,811
EXPENDITURES								
DEPT O&M EXPENDITURES	2,069,606	2,177,353	2,166,285	2,182,317	2,227,660	2,337,380	2,363,578	2,403,183
PERSONNEL/BENEFITS	637,809	695,813	683,978	717,859	742,121	765,819	790,477	816,144
- ASSISTANT SUPERINTENDENT	0	0	0	0	0	68,352	70,403	72,515
SUPPLIES	213,781	242,902	227,456	231,250	231,220	237,862	244,799	252,045
MAINTENANCE	162,995	137,850	143,903	135,200	143,500	144,157	144,820	145,489
SERVICES	1,010,480	1,062,418	1,067,567	1,074,545	1,082,130	1,085,858	1,089,604	1,093,368
NON-CAPITAL	24,088	17,500	21,337	0	5,500	12,000	0	0
SUNDRIES	20,453	20,870	22,044	23,463	23,190	23,333	23,477	23,622
GENERAL FUND OBLIGATIONS	347,138	393,426	373,498	396,433	401,668	406,978	412,367	417,834
FRANCHISE FEE	59,823	61,210	58,977	59,335	59,513	59,692	59,871	60,051
SHARED SERVICE COSTS	287,315	332,216	314,521	337,098	342,154	347,287	352,496	357,783
ELECTRIC FUND OBLIGATIONS	76,812	80,652	77,859	89,760	87,462	87,461	89,410	91,887
DEBT SERVICE	3,550	1,715	1,775	95,156	95,156	95,156	95,156	95,156
BWACS RADIOS (CURRENT)	3,550	1,715	1,775	0	0	0	0	0
TUB GRINDER (CURRENT)	0	0	0	95,156	95,156	95,156	95,156	95,156
TOTAL EXPENDITURES	2,497,106	2,653,146	2,619,417	2,763,666	2,811,946	2,926,976	2,960,511	3,008,060
REVENUES LESS TOTAL EXPENDITURES	349,994	559,805	275,181	287,534	125,800	(28,084)	(36,423)	(55,249)
CAPITAL PLAN	307,946	370,500	177,164	414,000	365,000	50,000	74,000	275,000
HAUL TRAILERS (042)	68,534	0	0	70,000	0	0	74,000	75,000
HAUL TRUCK (042)	0	120,000	119,875	123,000	125,000	0	0	0
RAMP IMPROVEMENTS (043)	21,644	0	0	0	0	0	0	0
DRIVEWAY IMPROVEMENTS (042/043)	0	0	0	0	50,000	50,000	0	0
DRAINAGE PIPE IMPROVEMENTS (043)	22,354	16,500	17,784	0	0	0	0	0
RECYCLING PARKING LOT/DRAINAGE IMPROVEMENTS (140)	20,904	0	0	0	0	0	0	0
RECYCLING FENCE (140)	0	25,000	25,000	0	0	0	0	0
BALER DEPT (140)	0	0	0	18,000	0	0	0	0
NEW CAN BALER (140)	0	0	0	18,000	0	0	0	0
3/4 TON TRUCK (042)	0	29,000	0	0	0	0	0	0
NEW OFFICE BLDING (042/043/142 IN FY17 PRE-WORK) DEBT FUNDED FY18	0	180,000	14,505	0	0	0	0	0

**CITY OF BRENHAM
SANITATION FUND
FINANCIAL FORECAST WITH CAPITAL PLAN FY 2017-2022**

	FY18 BUDGET & 4-YEAR PROJECTION							
	FY 16A	FY 17B	FY 17RAE	FY 18B	FY 19P	FY 20P	FY 21P	FY 22P
GARBAGE TRUCKS (142)	174,510	0	0	185,000	190,000	0	0	0
CASE LOADER DEPT (043)	0	0	0	0	0	0	0	200,000
NET REVENUE AFTER CAPITAL - CONTRIBUTION (USE) OF RESERVES	42,048	189,305	98,017	(126,466)	(239,200)	(78,084)	(110,423)	(330,249)
DAYS RESERVES (60-DAY POLICY)	132	145	145	113	86	82	67	25
EXCESS RESERVES (OVER 60-DAY POLICY)	551,632	705,004	651,041	461,932	222,850	177,637	57,756	0
RESERVES (WORKING CAPITAL BASIS)								
BEGINNING BALANCE	968,346	1,012,737	1,012,737	1,110,753	984,288	745,087	667,003	556,579
NET REVENUES AFTER CAPITAL	42,048	189,305	98,017	(126,466)	(239,200)	(78,084)	(110,423)	(330,249)
CAFR ADJUSTMENTS	2,343	0	0	0	0	0	0	0
ENDING BALANCE	1,012,737	1,202,042	1,110,753	984,288	745,087	667,003	556,579	226,330

SANITATION FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
605.00	GARBAGE REVENUES	\$ 911,966	\$ 935,960	\$ 935,960	\$ 912,453	\$ 915,190
615.00	GARBAGE REV-COMMERCIAL	929,121	902,245	902,245	878,536	883,758
620.00	GARBAGE BAG SALES	26,993	28,724	28,724	23,839	23,910
630.00	TRNSF STATION-COMMERCIAL	561,160	762,289	762,289	628,346	630,231
630.10	COLLECTION STATION FEES	578,823	580,735	580,735	571,021	572,734
630.15	MULCH REVENUE	56,458	70,700	70,700	45,980	46,118
630.20	TRNSF STAT-CITY COLL STATION	208,370	214,380	214,380	215,539	216,186
630.30	TRNSF STAT-CITY RESID FEES	215,190	231,875	231,875	215,368	216,014
630.40	SANITATION BILLING FEE	29,590	28,913	28,913	28,454	28,539
630.50	TRNSF STATION BAGGED GARBAGE	62,810	69,226	69,226	64,997	65,192
630.60	RECYCLING CTR BAGGED GARBAGE	71,600	73,132	73,132	76,287	76,516
632.00	STATE SALES TAX	14,068	8,597	8,597	13,279	13,318
650.00	CUSTOMER REPAIR & REPLACE	0	0	0	1,482	0
680.00	RECYCLING REVENUE	109,176	110,662	110,662	125,869	126,247
681.00	RECYCLING REVENUE-COLL STAT	14,007	12,690	12,690	16,693	16,743
690.00	MISCELLANEOUS UTIL REVENUE	500	700	700	520	522
691.00	PROPERTY RENTAL	2	2	2	2	2
	TOTAL UTILITY REV	3,789,833	4,030,830	4,030,830	3,818,665	3,831,220
710.00	INTEREST EARNED	2,236	0	0	70	0
710.30	INTEREST-TEXPOOL	1,781	2,600	2,600	1,651	1,656
720.00	INSURANCE PROCEEDS	7,456	0	0	1,367	0
790.00	MISC OTHER REVENUE	300	0	0	0	0
790.60	GAIN/LOSS ON FIXED ASSETS	31,869	122,000	122,000	0	169,625
790.61	SALE OF NON CAPITAL ASSETS	80	0	0	0	0
	TOTAL MISC REV	43,722	124,600	124,600	3,088	171,281
TOTAL REVENUES		\$ 3,833,555	\$ 4,155,430	\$ 4,155,430	\$ 3,821,753	\$ 4,002,501

* REVISED ANNUAL ESTIMATE

SANITATION FUND EXPENDITURES BY DEPARTMENT

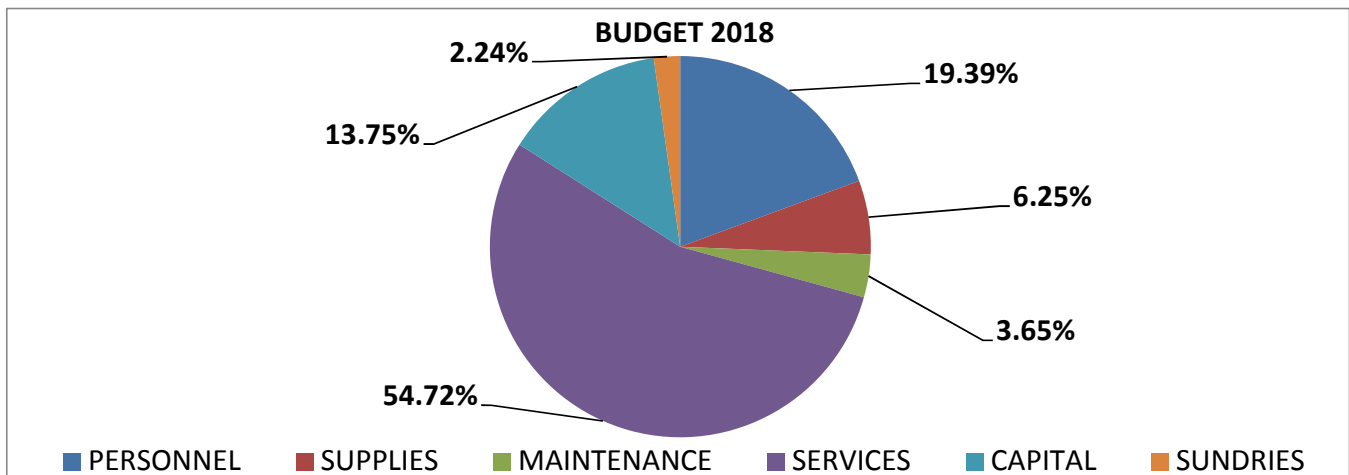
DEPARTMENT	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
042 TRANSFER STATION	\$ 895,679	\$ 1,144,062	\$ 1,144,062	\$ 1,032,551	\$ 1,132,110
043 COLLECTION STATION	502,688	510,366	510,366	450,558	428,856
140 RECYCLING	195,870	230,058	260,058	227,605	223,235
142 RESIDENTIAL COLLECTION	1,756,005	1,618,846	1,588,846	1,573,106	1,754,616
100 NON-DEPT DIRECT	63,372	62,925	62,925	60,752	154,492
110 NON-DEPT MISC	8,223	8,300	8,300	8,084	8,800
TOTAL	\$ 3,421,837	\$ 3,574,557	\$ 3,574,557	\$ 3,352,656	\$ 3,702,109

SANITATION FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2018 VERSUS		
	ORIGINAL 2017	AMENDED 2017	RAE* 2017
042 TRANSFER STATION	-1.04%	-1.04%	9.64%
043 COLLECTION STATION	-15.97%	-15.97%	-4.82%
140 RECYCLING	-2.97%	-14.16%	-1.92%
142 RESIDENTIAL COLLECTION	8.39%	10.43%	11.54%
100 NON-DEPT DIRECT	145.52%	145.52%	154.30%
110 NON-DEPT MISC	6.02%	6.02%	8.86%
TOTAL	3.57%	3.57%	10.42%

SANITATION FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
PERSONNEL	\$ 637,809	\$ 695,813	\$ 695,813	\$ 683,978	\$ 717,859
SUPPLIES	213,781	242,902	242,902	227,456	231,250
MAINTENANCE	162,994	137,850	137,850	143,903	135,200
SERVICES	1,996,936	2,026,197	2,026,197	2,016,022	2,025,845
CAPITAL	330,040	389,715	389,715	200,276	509,157
SUNDRIES	80,277	82,080	82,080	81,021	82,798
TOTAL EXPENDITURES	\$ 3,421,837	\$ 3,574,557	\$ 3,574,557	\$ 3,352,656	\$ 3,702,109



TRANSFERS-IN

		BUDGET			
	ACTUAL	ORIGINAL	AMENDED	RAE*	BUDGET
	2016	2017	2017	2017	2018
650.00 WORKERS' COMPENSATION FUND	\$ 0	\$ 21,300	\$ 21,300	\$ 21,300	\$ 0
TOTAL TRANSFERS IN	\$ 0	\$ 21,300	\$ 21,300	\$ 21,300	\$ 0

TRANSFERS-OUT

		BUDGET			
	ACTUAL	ORIGINAL	AMENDED	RAE*	BUDGET
	2016	2017	2017	2017	2018
601.00 GENERAL FUND	\$ 287,315	\$ 332,216	\$ 332,216	\$ 314,521	\$ 337,098
602.00 ELECTRIC FUND	76,812	80,652	80,652	77,859	89,760
TOTAL TRANSFERS OUT	\$ 364,127	\$ 412,868	\$ 412,868	\$ 392,380	\$ 426,858
TOTAL TRANSFERS IN/(OUT)	\$ (364,127)	\$ (391,568)	\$ (391,568)	\$ (371,080)	\$ (426,858)

* REVISED ANNUAL ESTIMATE



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STAFFING (FTEs)

Sanitation Superintendent	0.25
Transfer Driver	3.00
Equipment Operator/Driver	0.50
Transfer Station Attendant	0.50
Total FTEs	4.25

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 and non-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, Republic Services 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 \$45.50 per ton to \$48.50 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

\$1,132,110

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 198,994	\$ 250,549	\$ 250,549	\$ 251,126	\$ 264,186
Supplies	64,237	82,541	82,541	71,895	73,950
Maintenance	76,817	68,550	68,550	65,827	68,500
Services	467,574	528,602	528,602	514,610	527,543
Capital	83,006	209,000	209,000	124,717	193,000
Sundries	5,050	4,820	4,820	4,376	4,931
Total Department Expenditures	\$ 895,679	\$ 1,144,062	\$ 1,144,062	\$ 1,032,551	\$ 1,132,110
DECISION PACKAGES FUNDED					
813.00 Replace Haul Truck					\$ 123,000
813.00 Replace Haul Trailer					70,000
					\$ 193,000
OUTPUTS					
Tons Hauled to Landfill	23,125	24,000	24,000	26,219	27,500
Trips to Landfill	1,164	1,200	1,200	1,303	1,360
Average Tons per Load	19.88	20.00	20.00	20.12	20.22
Disposal Cost per Ton	\$38.73	\$47.67	\$47.67	\$39.38	\$41.17
OUTCOMES					
% Change in Transfer Station Revenue	2.28%	25.32%	25.32%	3.96%	-11.75%

* REVISED ANNUAL ESTIMATE

DEPT 042 - TRANSFER STATION DEPARTMENT

\$1,132,110

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 131,413	\$ 164,139	\$ 164,139	\$ 165,350	\$ 173,140
102.00	OVERTIME PAY	10,059	8,500	8,500	12,000	8,500
103.00	OASDI/MEDICARE	10,913	13,494	13,494	13,708	14,255
103.02	MATCHING RETIREMENT	9,037	15,657	15,657	16,808	18,763
105.00	LONGEVITY PAY	3,305	3,313	3,313	4,077	4,283
106.00	MEDICAL INSURANCE	27,065	36,307	36,307	30,342	36,643
106.01	LIFE INSURANCE	524	716	716	771	751
106.02	LONG TERM DISABILITY	289	394	394	425	415
107.00	WORKERS' COMPENSATION	6,556	6,264	6,264	7,645	7,436
116.00	SALARIES/WAGES CONTINGENCY	0	1,765	1,765	0	0
118.00	ACCRUED COMP TIME	(167)	0	0	0	0
202.00	FUEL	59,522	76,541	76,541	65,000	65,000
203.00	TOOLS/SMALL EQUIPMENT	758	500	500	1,400	700
205.00	OFFICE SUPPLIES	63	300	300	300	150
206.00	EMPLOYEE RELATIONS	21	300	300	240	150
207.00	REPRODUCTION & PRINTING	1,237	1,200	1,200	1,300	1,200
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,241	1,600	1,600	1,600	1,800
210.00	BOTANICAL & AGRICULTURAL	0	100	100	150	150
211.00	CLEANING AND JANITORIAL	553	600	600	600	600
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	300	300	0	150
213.00	COMMUNICATIONS EQUIPMENT	59	500	500	766	300
221.00	SAFETY/FIRST AID SUPPLIES	0	0	0	14	150
223.00	SMALL APPLIANCES	0	0	0	0	3,000
250.00	OTHER SUPPLIES	784	600	600	525	600
303.00	VEHICLES/LARGE EQUIPMENT	73,343	65,000	65,000	61,977	65,000
304.00	MACHINERY/EQUIPMENT	1,090	200	200	500	200
310.00	LAND/GROUNDS	1,037	2,500	2,500	2,500	2,500
312.00	BUILDINGS/APPLIANCES	1,346	350	350	350	300
350.00	OTHER MAINTENANCE	0	500	500	500	500

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
401.00	ELECTRICAL	\$ 2,441	\$ 2,742	\$ 2,742	\$ 2,129	\$ 2,700
406.60	DISPOSAL FEES	461,147	524,660	524,660	508,201	522,693
408.10	RENTALS/LEASES-FLEET	1,838	0	0	450	450
422.00	CONTRACT LABOR	0	0	0	1,730	0
424.00	SERVICE CONTRACTS	1,472	1,000	1,000	1,500	1,500
450.00	OTHER SERVICES	677	200	200	600	200
710.00	MACHINERY/EQUIPMENT	9,970	0	0	0	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	3,157	0	0	7	0
715.00	OTHER CAPITAL	1,345	0	0	0	0
813.00	VEHICLES/LARGE EQUIPMENT	68,534	149,000	149,000	119,875	193,000
815.00	OTHER CAPITAL OUTLAY	0	60,000	60,000	4,835	0
901.00	LIAB/CASUALTY INSURANCE	4,369	4,370	4,370	4,376	4,631
908.00	SEMINARS/MEMBERSHIP/TRAVE	544	300	300	0	300
908.10	MILEAGE	136	150	150	0	0
TOTAL DEPARTMENT EXPENDITURES		\$ 895,679	\$ 1,144,062	\$ 1,144,062	\$ 1,032,551	\$ 1,132,110

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

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

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 \$45.50 per ton for hauling it. The Collection Station accepts solid waste, scrap metal, construction and demolition debris (except for cement and bricks), and brush and yard debris. Used tires along with computers and computer accessories are also accepted at the station and eventually recycled. The Collection Station also provides Municipal Mulch to residential and commercial customers. Municipal Mulch is produced by grinding brush that is brought into the Collection Station by citizens, businesses, and contractors through the Diamond Z grinder. The product is sold in bulk at \$22.50 per ton and by the bag at \$2.50 per bag.

GOALS AND OBJECTIVES

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

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

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 137,149	\$ 128,638	\$ 128,638	\$ 118,830	\$ 130,138
Supplies	20,644	31,372	31,372	24,262	26,950
Maintenance	65,874	41,000	41,000	41,776	38,100
Services	228,489	230,606	230,606	237,156	231,294
Capital	48,499	76,500	76,500	26,250	0
Sundries	2,033	2,250	2,250	2,284	2,374
Total Department Expenditures	\$ 502,688	\$ 510,366	\$ 510,366	\$ 450,558	\$ 428,856
DECISION PACKAGES FUNDED					
None					
OUTPUTS					
Bags of Mulch Sold	1,900	1,200	1,200	440	1,200
Tons of Mulch Sold	4,084	7,000	7,000	3,035	5,000
Tons of Metal Recycled	119	125	125	198	215
Total # of Tickets Processed	46,551	46,000	46,000	48,724	50,000
OUTCOMES					
% Change in Collection Station Revenue	36.00%	53.23%	53.23%	-2.59%	-4.30%

* REVISED ANNUAL ESTIMATE

DEPT 043 - COLLECTION STATION DEPARTMENT

\$428,856

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 91,889	\$ 83,798	\$ 83,798	\$ 77,462	\$ 82,501
102.00	OVERTIME PAY	6,069	6,500	6,500	6,500	6,500
103.00	OASDI/MEDICARE	7,364	6,974	6,974	6,401	6,825
103.02	MATCHING RETIREMENT	5,268	8,223	8,223	7,807	9,194
105.00	LONGEVITY PAY	700	705	705	148	50
106.00	MEDICAL INSURANCE	20,632	17,996	17,996	16,960	21,339
106.01	LIFE INSURANCE	386	364	364	239	359
106.02	LONG TERM DISABILITY	213	201	201	131	198
107.00	WORKERS' COMPENSATION	4,305	2,979	2,979	3,182	3,172
116.00	SALARIES/WAGES CONTINGENCY	0	898	898	0	0
118.00	ACCRUED COMP TIME	323	0	0	0	0
202.00	FUEL	14,589	23,322	23,322	16,000	18,000
203.00	TOOLS/SMALL EQUIPMENT	562	2,250	2,250	2,242	750
205.00	OFFICE SUPPLIES	90	250	250	0	0
206.00	EMPLOYEE RELATIONS	504	250	250	257	500
207.00	REPRODUCTION & PRINTING	1,348	1,300	1,300	1,400	1,300
208.00	CLOTHING/PERS PROTECTIVE EQUIP	890	800	800	900	1,000
210.00	BOTANICAL & AGRICULTURAL	91	100	100	100	150
211.00	CLEANING AND JANITORIAL	485	100	100	300	350
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,137	300	300	300	200
213.00	COMMUNICATIONS EQUIPMENT	88	100	100	141	150
221.00	SAFETY AND FIRST AID	0	100	100	106	50
223.00	SMALL APPLIANCES	0	0	0	0	3,000
250.00	OTHER SUPPLIES	860	2,500	2,500	2,516	1,500
303.00	VEHICLES/LARGE EQUIPMENT	61,704	38,000	38,000	36,954	35,000
304.00	MACHINERY/SMALL EQUIPMENT	1,404	500	500	500	500
310.00	LAND/GROUNDS	1,804	2,500	2,500	2,500	2,000
312.00	BUILDINGS/APPLIANCES	963	0	0	1,822	100
350.00	OTHER MAINTENANCE	0	0	0	0	500

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
401.00	ELECTRICAL	\$ 927	\$ 958	\$ 958	\$ 973	\$ 958
405.00	WATER	244	238	238	207	0
406.60	DISPOSAL FEES	208,370	214,380	214,380	215,539	216,186
408.10	RENTALS/LEASES-FLEET	9,020	6,000	6,000	12,310	6,000
409.10	PUBLIC ED/INFORMATION	627	650	650	627	650
424.00	SERVICE CONTRACTS	1,664	1,200	1,200	1,500	1,500
430.00	TIRE DISPOSAL	7,229	7,000	7,000	5,600	6,000
450.00	OTHER SERVICES	408	180	180	400	0
710.00	MACHINERY/EQUIPMENT	0	0	0	3,631	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	3,157	0	0	0	0
715.00	OTHER CAPITAL	1,345	0	0	0	0
815.00	OTHER CAPITAL	43,998	76,500	76,500	22,619	0
901.00	LIAB/CASUALTY INSURANCE	1,748	1,750	1,750	1,784	1,874
908.00	SEMINARS/MEMBERSHIP/TRAVE	275	500	500	500	500
950.00	OTHER SUNDRY	10	0	0	0	0
TOTAL DEPARTMENT EXPENDITURES		\$ 502,688	\$ 510,366	\$ 510,366	\$ 450,558	\$ 428,856

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Sanitation Superintendent	0.25
Recycling Attendant	1.00
Recycling Maintenance Worker	1.00
Recycling Collection Assistant	0.50
Part-Time Recycling Worker	0.47
Total FTEs	3.22

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 and one part-time assistant. 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

\$223,235

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 140,633	\$ 151,098	\$ 151,098	\$ 143,809	\$ 148,477
Supplies	13,067	12,500	12,500	14,367	13,650
Maintenance	5,947	8,000	8,000	9,314	8,300
Services	14,894	15,060	15,060	16,215	15,544
Capital	20,475	42,500	72,500	42,699	36,000
Sundries	854	900	900	1,201	1,264
Total Department Expenditures	\$ 195,870	\$ 230,058	\$ 260,058	\$ 227,605	\$ 223,235
DECISION PACKAGES FUNDED					
810.00 Replace Baler				\$ 18,000	
810.00 New Can Baler					18,000
					\$ 36,000
OUTPUTS					
Recycled (tons)					
- Cardboard	714	720	740	758	770
- Scrap metal	119	125	125	198	215
- Paper	410	400	400	313	300
- Glass	196	200	200	197	205
- Aluminum	10	10	10	7	8
- Plastic	85	90	90	106	110
- Batteries (tons) Dry & Wet Cell	8	9	9	9	9
- Used Cooking Oil (gallons)	1,661	2,000	1,850	840	1,000
OUTCOMES					
% Change in Recycling Revenue	-12.76%	-9.32%	-9.32%	14.84%	14.08%

* REVISED ANNUAL ESTIMATE

DEPT 140 - RECYCLING DEPARTMENT

\$223,235

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 88,846	\$ 98,046	\$ 98,046	\$ 95,461	\$ 99,475
102.00	OVERTIME PAY	4,334	1,825	1,825	4,325	1,825
103.00	OASDI/MEDICARE	6,891	7,750	7,750	7,655	7,863
103.02	MATCHING RETIREMENT	5,878	8,353	8,353	8,468	9,641
105.00	LONGEVITY PAY	1,185	1,195	1,195	1,195	1,335
106.00	MEDICAL INSURANCE	28,246	28,630	28,630	18,860	23,003
106.01	LIFE INSURANCE	328	390	390	392	396
106.02	LONG TERM DISABILITY	180	215	215	216	219
107.00	WORKERS' COMPENSATION	4,972	3,729	3,729	7,237	4,720
116.00	SALARIES/WAGES CONTINGENCY	0	965	965	0	0
118.00	ACCRUED COMP TIME	(228)	0	0	0	0
202.00	FUEL	5,985	5,000	5,000	5,720	6,000
203.00	TOOLS/SMALL EQUIPMENT	447	100	100	194	250
205.00	OFFICE SUPPLIES	0	100	100	100	100
206.00	EMPLOYEE RELATIONS	97	500	500	500	500
207.00	REPRODUCTION & PRINTING	0	100	100	100	0
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,970	1,200	1,200	1,400	1,000
210.00	BOTANICAL & AGRICULTURAL	145	150	150	150	150
211.00	CLEANING AND JANITORIAL	321	300	300	400	300
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	800
218.00	PHOTOGRAPHY	0	0	0	600	0
221.00	SAFETY/FIRST AID SUPPLIES	0	50	50	28	50
250.00	OTHER SUPPLIES	4,101	5,000	5,000	5,175	4,500
303.00	VEHICLES/LARGE EQUIPMENT	3,247	3,000	3,000	3,000	3,300
304.00	MACHINERY/EQUIPMENT	1,801	2,000	2,000	2,000	2,000
310.00	LAND/GROUNDS	314	2,500	2,500	2,500	2,500
312.00	BUILDINGS/APPLIANCES	585	500	500	1,814	500

DEPT 140 - RECYCLING DEPARTMENT

\$223,235

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
401.00	ELECTRICAL	\$ 2,918	\$ 3,196	\$ 3,196	\$ 3,214	\$ 3,500
402.00	AUDITS/CONSULTANTS FEES	315	0	0	0	0
405.00	WATER	207	217	217	214	217
406.00	SEWER	216	227	227	230	227
408.10	RENTALS/LEASES-FLEET	1,100	2,000	2,000	2,000	1,500
409.00	ADVERTISEMENTS/LEGAL NOTICES	614	620	620	620	600
422.00	CONTRACT LABOR	0	0	0	742	0
422.20	CONTAINER SERVICE	8,253	8,000	8,000	7,595	8,300
450.00	OTHER SERVICES	1,271	800	800	1,600	1,200
713.00	VEHICLES	102	7,000	7,000	7,199	0
715.00	OTHER CAPITAL	5,012	10,500	5,592	10,500	0
810.00	MACHINERY/EQUIPMENT	0	0	0	0	36,000
815.00	OTHER CAPITAL OUTLAY	15,361	25,000	59,908	25,000	0
901.00	LIAB/CASUALTY INSURANCE	854	900	900	1,051	1,114
908.00	SEMINARS/MEMBERSHIP/TRAVE	0	0	0	150	150
TOTAL DEPARTMENT EXPENDITURES		\$ 195,870	\$ 230,058	\$ 260,058	\$ 227,605	\$ 223,235

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

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

The Sanitation Collection Department provides curbside garbage collection to approximately 5,537 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. 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;
- > Provide collection truck drivers with continuing driver education training; and
- > Provide a courteous on-time service that residents can rely on daily.

INPUTS	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
Personnel	\$ 161,034	\$ 165,528	\$ 165,528	\$ 170,213	\$ 175,058
Supplies	115,833	116,489	116,489	116,932	116,700
Maintenance	14,356	20,300	20,300	26,986	20,300
Services	1,285,979	1,251,929	1,251,929	1,248,041	1,251,464
Capital	174,510	60,000	30,000	4,835	185,000
Sundries	4,294	4,600	4,600	6,099	6,094
Total Department Expenditures	\$ 1,756,005	\$ 1,618,846	\$ 1,588,846	\$ 1,573,106	\$ 1,754,616
DECISION PACKAGES FUNDED					
813.00 Replace Garbage Truck					\$ 185,000
OUTPUTS					
Customers Served	5,329	5,500	5,500	5,535	5,600
Tons Collected	4,615	4,900	4,900	5,109	5,300
OUTCOMES					
% Change in Residential Collection Revenue	0.00%	-0.40%	-0.40%	-2.99%	-1.84%

* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
101.00	SALARIES & WAGES	\$ 94,165	\$ 97,285	\$ 97,285	\$ 98,097	\$ 102,120
102.00	OVERTIME PAY	8,120	5,500	5,500	8,000	8,000
103.00	OASDI/MEDICARE	7,431	8,466	8,466	8,039	9,062
103.02	MATCHING RETIREMENT	6,417	9,239	9,239	10,022	11,276
105.00	LONGEVITY PAY	1,705	1,775	1,775	1,775	2,183
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	29,537	31,415	31,415	31,993	30,837
106.01	LIFE INSURANCE	484	424	424	594	444
106.02	LONG TERM DISABILITY	267	233	233	328	245
107.00	WORKERS' COMPENSATION	5,721	4,145	4,145	5,365	4,891
116.00	SALARIES/WAGES CONTINGENCY	0	1,046	1,046	0	0
118.00	ACCRUED COMP TIME	1,187	0	0	0	0
202.00	FUEL	16,550	20,239	20,239	20,213	20,000
203.00	TOOLS/SMALL EQUIPMENT	596	300	300	485	500
204.00	POSTAGE & FREIGHT	53	0	0	0	0
206.00	EMPLOYEE RELATIONS	109	400	400	436	400
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,680	3,200	3,200	3,304	3,200
211.00	CLEANING AND JANITORIAL	1,336	950	950	1,300	1,200
212.00	COMPUTER EQUIPMENT & SUPPLIES	840	0	0	53	0
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	66	0
219.00	GARBAGE BAGS	93,505	91,000	91,000	90,375	91,000
221.00	SAFETY/FIRST AID SUPPLIES	0	100	100	100	100
250.00	OTHER SUPPLIES	164	300	300	600	300
303.00	VEHICLES/LARGE EQUIPMENT	12,499	20,000	20,000	26,536	20,000
304.00	MACHINERY/EQUIPMENT	0	0	0	144	0
312.00	BUILDINGS/APPLIANCES	1,858	300	300	306	300

DEPT 142 - RESIDENTIAL COLLECTION DEPARTMENT

\$1,754,616

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
403.00	TELEPHONE	\$ 619	\$ 650	\$ 650	\$ 596	\$ 650
406.70	TRANSFER STATION FEES	215,230	205,000	205,000	215,368	216,014
406.80	COMMERCIAL COLLECTION	986,456	963,779	963,779	948,455	951,300
408.00	RENTAL & LEASES	202	0	0	0	0
408.10	RENTALS/LEASES-FLEET	555	500	500	2,140	1,500
422.00	CONTRACT LABOR	82,826	82,000	82,000	81,467	82,000
450.00	OTHER SERVICES	90	0	0	15	0
813.00	VEHICLES/LARGE EQUIPMENT	174,510	0	0	0	185,000
815.00	OTHER CAPITAL OUTLAY	0	60,000	30,000	4,835	0
901.00	LIAB/CASUALTY INSURANCE	4,294	4,300	4,300	5,799	6,094
908.00	SEMINARS/MEMBERSHIP/TRAVE	0	300	300	300	0
TOTAL DEPARTMENT EXPENDITURES		\$ 1,756,005	\$ 1,618,846	\$ 1,588,846	\$ 1,573,106	\$ 1,754,616

* REVISED ANNUAL ESTIMATE

DEPT 100 - NON-DEPT DIRECT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
860.11	DEBT SERVICE-INTEREST	\$ 120	\$ 17	\$ 17	\$ 77	\$ 14,280
860.22	DEBT SERVICE-PRINCIPAL	3,430	1,698	1,698	1,698	80,877
904.00	GROSS REVENUE TAX	59,823	61,210	61,210	58,977	59,335
TOTAL NON-DEPT DIRECT		\$ 63,372	\$ 62,925	\$ 62,925	\$ 60,752	\$ 154,492

* REVISED ANNUAL ESTIMATE

DEPT 110 - NON-DEPT MISC

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
			ORIGINAL 2017	AMENDED 2017		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 2,520	\$ 3,300	\$ 3,300	\$ 2,500	\$ 3,300
906.00	INVENTORY ADJUSTMENTS	573	0	0	500	500
950.00	OTHER SUNDRY	5,130	5,000	5,000	5,084	5,000
TOTAL NON-DEPT MISC		\$ 8,223	\$ 8,300	\$ 8,300	\$ 8,084	\$ 8,800

* REVISED ANNUAL ESTIMATE



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INTERNAL SERVICE FUNDS OVERVIEW

Internal Service Funds 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.

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 \$90,000 of rental income for the upcoming fiscal year. The estimated cost for FY18 is \$224,732 for all costs related to the Central Fleet Fund, including a capital lease payment of \$30,489 for the 2017 trackhoe and other capital item purchases totaling \$173,892.

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 FY18 will be paid in their entirety through the elected coverage with TML IRP. The estimated cost of the no-retention coverage for FY18 is \$171,107 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 FY18, and a disability policy covering primary lost wages for volunteer firefighters and administrative costs.

FUND 220 - CENTRAL FLEET FUND SUMMARY

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
RENTAL INCOME	\$ 71,668	\$ 72,000	\$ 72,000	\$ 96,073	\$ 90,000
INTEREST EARNED	1,750	0	0	72	0
INSURANCE PROCEEDS	4,726	0	0	0	0
TOTAL REVENUES	78,144	72,000	72,000	96,145	90,000
TOTAL OPERATING RESOURCES	78,144	72,000	72,000	96,145	90,000
EXPENDITURES					
OTHER SUPPLIES	82	100	100	50	100
OTHER SERVICES	85	50	50	50	50
MAINTENANCE	37,401	30,200	30,200	12,000	15,000
MACHINERY/EQUIPMENT ¹	16,090	0	0	0	37,742
VEHICLES ²	29,980	0	0	0	136,150
DEBT SERVICE-CAPITAL LEASE ³	0	43,671	43,671	0	30,489
LIAB/CASUALTY INSURANCE	5,071	5,200	5,200	4,528	5,200
DEPRECIATION	20,709	0	0	0	0
INVENTORY ADJUSTMENTS	676	0	0	0	0
TOTAL USES OF OP RESOURCES	110,094	79,221	79,221	16,628	224,732
NET REVENUES	(31,950)	(7,221)	(7,221)	79,517	(134,732)
FUND BALANCE	335,876	328,655	328,655	415,393	280,661

* REVISED ANNUAL ESTIMATE

¹ GENIE PLATFORM LIFT (\$37,742)

² HYDRAULIC TANDEM AXLE TRAILER (\$11,000), CREW CAB PICKUP (\$27,000), & TANDEM DUMP TRUCK (\$98,150)

³ PAYMENT ON TRACKHOE CAPITAL LEASE

FUND 500 - WORKERS' COMPENSATION FUND

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
REVENUES					
INTEREST INCOME	\$ 647	\$ 100	\$ 100	\$ 550	\$ 500
WORKERS' COMP RECEIPTS	214,886	165,245	165,245	205,973	197,863
TOTAL REVENUES	215,533	165,345	165,345	206,523	198,363
TOTAL OPERATING RESOURCES	215,533	165,345	165,345	206,523	198,363
EXPENDITURES					
OTHER SERVICES	2,535	1,500	1,500	4,000	4,000
WORKERS' COMP PREMIUM	154,114	131,690	131,690	130,519	162,607
MEDICAL CLAIMS	263	500	500	500	4,500
VOLUNTEER BENEFITS	3,015	4,000	4,000	3,015	0
TOTAL EXPENDITURES	159,928	137,690	137,690	138,034	171,107
OTHER USES					
TRANSFER-OUT GENERAL FUND	0	140,000	140,000	140,000	0
TRANSFER-OUT ELECTRIC FUND	0	13,800	13,800	13,800	0
TRANSFER-OUT GAS FUND	0	3,700	3,700	3,700	0
TRANSFER-OUT WATER FUND	0	15,200	15,200	15,200	0
TRANSFER-OUT SEWER FUND	0	6,000	6,000	6,000	0
TRANSFER-OUT SANITATION FUND	0	21,300	21,300	21,300	0
TOTAL OTHER USES	0	200,000	200,000	200,000	0
TOTAL USES OF OP RESOURCES	159,928	337,690	337,690	338,034	171,107
NET REVENUES	55,605	(172,345)	(172,345)	(131,511)	27,256
FUND BALANCE	218,656	46,311	46,311	87,145	114,401

* REVISED ANNUAL ESTIMATE

ORDINANCE NO. O-17-013

AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2017 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 \$0.3200 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 2017.

SECTION II.

That there be and is hereby levied for the use of the City of Brenham, for the Tax Year 2017, an ad valorem tax of \$0.1970 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 \$0.5170 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 18th day of September, 2017.

PASSED AND ADOPTED on its second reading this the 21st day of September, 2017.



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

ATTEST:

Jeanne Bellinger
Jeanne Bellinger, City Secretary

Cary Bovey
Cary Bovey, City Attorney

ORDINANCE NO. O-17-012

AN ORDINANCE ADOPTING A BUDGET FOR THE CITY OF BRENHAM, TEXAS FOR THE FISCAL YEAR 2017-18; 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, 2017 through September 30, 2018 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, 2017 through September 30, 2018 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 18th day of September, 2017.

PASSED AND ADOPTED on its second reading this the 21st day of September, 2017.



ATTEST:

Jeanne Bellinger
Jeanne Bellinger, City Secretary

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

Cary Bovey
Cary Bovey, City Attorney

**GENERAL FUND TRANSFERS-IN FROM UTILITIES
MONTHLY SHARED COST ALLOCATION
FY 2018**

	FY18 ALLOCATION %		FY18 TOTAL BUDGET
	MONTHLY BUDGET	x 12 MONTHS	
ELECTRIC	151,422	12	1,817,064
GAS	32,573	12	390,880
WATER	34,638	12	415,658
SEWER	21,812	12	261,740
SANITATION	28,092	12	337,098
TOTAL	268,537	60	3,222,440

**ELECTRIC FUND TRANSFERS-IN FROM OTHER UTILITIES
MONTHLY SHARED COST ALLOCATION
FY 2018**

	FY18 ALLOCATION %		TOTAL
	UTILITY CUSTOMER SERVICE	PUBLIC UTILITIES	
	DEPT 132	DEPT 160	
GAS	13.34%	11.86%	
WATER	26.18%	9.69%	
SEWER	14.17%	5.25%	
SANITATION	5.58%	5.72%	
TOTAL	59.27%	32.52%	
MONTHLY \$	596,569	987,473	1,584,042
GAS	79,600	117,111	196,711
WATER	156,162	95,717	251,878
SEWER	84,527	51,810	136,338
SANITATION	33,318	56,442	89,760
TOTAL	353,607	321,081	674,687

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

Fiscal Year	Residential	Commercial	Personal Property	Gross Valuation	Exemption	Net Taxable Value	Total Direct Tax Rate
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
2018	735,199,263	443,003,708	330,475,124	1,508,678,095	239,858,877	1,268,819,218	0.51700

(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
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
2018	0.32000	0.19700	0.51700	1.12500	0.06010	0.51710	2.21920	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										
	2018 BUDGET	2017 RAE	2016	2015	2014	2013	2012	2011	2010	2009	2008
Taxable assessed valuations	\$ 1,268,819,218	\$ 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
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	0.32000	0.31500	0.29500	0.28900	0.35790	0.34200	0.34200	0.34200	0.34200	0.34200	0.32450
Debt limit per \$100 valuation	1.33000	1.33500	1.35500	1.36100	1.29210	1.30800	1.30800	1.30800	1.30800	1.30800	1.32550
Debt limit	16,875,296	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
Total net debt applicable to limit	2,795,769	2,782,391	5,462,668	5,537,827	4,016,140	2,714,493	2,632,301	2,611,307	2,107,581	2,219,350	2,046,971
Legal debt margin	<u>\$ 14,079,527</u>	<u>\$ 13,211,575</u>	<u>\$ 10,644,789</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>
Total net debt applicable to the limit as a percentage of debt limit	16.57%	17.40%	33.91%	36.90%	28.76%	20.16%	20.18%	20.46%	16.40%	17.94%	17.55%

DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Fiscal Year	Population (1)	Total Personal Income (000's) (2)	Per Capita Personal Income (3)	Unemployment Rate (4)
2007	14,873	\$ 575,421	\$ 38,689	3.8
2008	15,049	632,825	42,051	3.8
2009	15,270	626,925	41,056	5.3
2010	15,716	665,573	42,350	5.9
2011	16,091	730,274	45,384	6.0
2012	16,008	745,397	46,564	4.8
2013	16,214	782,180	48,241	4.9
2014	16,342	819,649	50,156	4.0
2015	16,579	846,855	51,080	5.0
2016	16,668	867,269	52,030	5.5

(1) Population data for 2007 to 2009 and 2011 to 2015 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 2016 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 2007 to 2015 are projections for Washington County provided by the Bureau of Economic Analysis. Year 2016 is an estimate based on a five year compound average annual growth rate. All data is updated annually based on the newest information available.

(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 2007 to 2016 are for Washington County.

PRINCIPAL EMPLOYERS
Current Year and Ten Years Ago

2016			2007		
Employer (1)	Employees	Percentage of Total City Employment	Employer	Employees	Percentage of Total City Employment
Brenham State Supported Living Center	1,051	15.39%	Blinn College	900	13.48%
Brenham I.S.D.	693	10.15%	Brenham State Supported Living Center	880	13.18%
Blue Bell Creameries	575	8.42%	Blue Bell Creameries	786	11.77%
Blinn College	475	6.96%	Brenham I.S.D.	719	10.77%
Wal-Mart Supercenter	385	5.64%	Wal-Mart Supercenter	380	5.69%
Tempur Sealy International	341	4.99%	Germania Insurance	324	4.85%
Germania Insurance	336	4.92%	Mount Vernon Mills	305	4.57%
Scott & White Hospital - Brenham	300	4.39%	Trinity Medical Center	285	4.27%
City of Brenham	284	4.16%	City of Brenham	240	3.59%
Washington County	236	3.46%	Sealy Mattress Company	211	3.16%
Total	4,676	68.49%	Total	5,030	75.33%
Employment (2)	6,827		Employment	6,678	

(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 2015 is an estimate based on Washington County employment estimates reported by the U.S. Bureau of Labor Statistics for 2014. City employment is an allocation using the proportion of City to County estimated populations.

THE ELECTRIC SYSTEM - UTILITY BILLING STATISTICS

September 30, 2017

	FISCAL YEAR		
	2017	2016	(DEC)/INC
<u>NUMBER OF CUSTOMERS</u>			
Residential	5,758	5,716	42
Commercial	1,039	1,026	13
Large Commercial	293	295	(2)
Industrial	22	22	-
Street Lights	1,289	1,279	10
Security Lights	198	191	7
TOTAL	8,599	8,529	70
<u>CONSUMPTION (in KWH)</u>			
Residential	75,567,271	74,495,748	1,071,523
Commercial	16,079,296	15,988,851	90,445
Large Commercial	63,090,388	62,037,997	1,052,391
Industrial	114,554,616	107,445,320	7,109,296
Street Lights	1,484,904	1,473,096	11,808
Security Lights	325,440	316,320	9,120
TOTAL	271,101,915	261,757,332	9,344,583
<u>SALES (in dollars)</u>			
Residential	\$ 7,127,420	\$ 6,840,388	\$ 287,032
Commercial	1,549,655	1,500,066	49,589
Large Commercial	4,967,627	4,753,980	213,647
Industrial	7,912,478	7,198,818	713,660
Street Lights	87,779	84,296	3,483
Security Lights	45,731	44,409	1,322
TOTAL	\$ 21,690,690	\$ 20,421,957	\$ 1,268,733
<u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u>			
Residential	13,124	13,033	91
Commercial	15,476	15,584	(108)
Large Commercial	215,326	210,298	5,028
Industrial	5,207,028	4,883,878	323,150
Street Lights	1,152	1,152	-
Security Lights	1,644	1,656	(12)
TOTAL	\$ 31,527	\$ 30,690	\$ 837
<u>MONTHLY AVERAGE BILL PER CUSTOMER</u>			
Residential	\$ 103	\$ 100	\$ 3
Commercial	124	122	2
Large Commercial	1,413	1,343	70
Industrial	29,972	27,268	2,704
Street Lights	6	5	1
Security Lights	19	19	-
<u>AVERAGE PRICE PER KWH PURCHASED</u>			
	\$ 0.0561	\$ 0.0535	\$ 0.0026
<u>AVERAGE PRICE PER KWH SOLD</u>			
	\$ 0.0800	\$ 0.0780	\$ 0.0020
		0	
% LINE LOSS (GAIN)	4.84%	5.73%	-0.89%

THE GAS SYSTEM - UTILITY BILLING STATISTICS

September 30, 2017

	FISCAL YEAR		
	2017	2016	(DEC)/INC
<u>NUMBER OF CUSTOMERS</u>			
Residential	3,887	3,865	22
Small Commercial	322	317	5
Large Commercial	121	124	(3)
Governmental	71	70	1
Industrial	2	1	1
TOTAL	4,403	4,377	26
<u>CONSUMPTION</u>			
Residential	71,927	83,976	(12,049)
Small Commercial	23,211	22,912	299
Large Commercial	140,705	139,009	1,696
Governmental	33,157	38,062	(4,905)
Industrial	134,228	61,681	72,547
TOTAL	403,228	345,640	57,588
<u>SALES (in dollars)</u>			
Residential	\$ 886,782	\$ 883,250	\$ 3,532
Small Commercial	173,663	154,151	19,512
Large Commercial	794,476	686,663	107,813
Governmental	207,630	200,458	7,172
Industrial	665,030	261,689	403,341
TOTAL	\$ 2,727,581	\$ 2,186,211	\$ 541,370
<u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u>			
Residential	19	22	(3)
Small Commercial	72	72	-
Large Commercial	1,163	1,121	42
Governmental	467	544	(77)
Industrial	67,114	61,681	5,433
<u>MONTHLY AVERAGE BILL PER CUSTOMER</u>			
Residential	\$ 19	\$ 19	\$ -
Small Commercial	45	41	4
Large Commercial	547	461	86
Governmental	244	239	5
Industrial	27,710	21,807	5,903
AVERAGE PRICE PER MCF PURCHASED	\$ 3.43	\$ 2.41	\$ 1.02
AVERAGE PRICE PER MCF SOLD	\$ 6.76	\$ 6.33	\$ 0.43
% LINE LOSS (GAIN)	2.07%	1.14%	0.93%

THE WATER SYSTEM - UTILITY BILLING STATISTICS

September 30, 2017

	FISCAL YEAR		
	2017	2016	(DEC)/INC
<u>NUMBER OF CUSTOMERS</u>			
Residential	5,951	5,880	71
Commercial	1,106	1,087	19
Meter on Fire Hydrant	3	3	-
Sprinkler	633	619	14
TOTAL	7,693	7,589	104
<u>CONSUMPTION (in gallons)</u>			
Residential	381,134,200	349,219,700	31,914,500
Commercial	287,841,900	266,465,800	21,376,100
Meter on Fire Hydrant	427,000	98,600	328,400
Sprinkler	164,155,600	122,336,000	41,819,600
TOTAL	833,558,700	738,120,100	95,438,600
<u>SALES (in dollars)</u>			
Residential	\$ 2,088,440	\$ 1,947,254	\$ 141,186
Commercial	1,236,651	1,154,754	81,897
Meter on Fire Hydrant	3,297	1,045	2,252
Sprinkler	915,453	671,529	243,924
TOTAL	\$ 4,243,841	\$ 3,774,582	\$ 469,259
<u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u>			
Residential (in gallons)	64,045	59,391	4,654
Commercial	260,255	245,139	15,116
Meter on Fire Hydrant	142,333	32,867	109,466
Sprinkler	259,330	197,635	61,695
<u>MONTHLY AVERAGE BILL PER CUSTOMER</u>			
Residential	\$ 29	\$ 28	\$ 1
Commercial	93	89	4
Meter on Fire Hydrant	92	29	63
Sprinkler	121	90	31
<u>AVERAGE PRICE PER 1000 GALLONS PURCHASED</u>			
	\$ 0.335	\$ 0.333	\$ 0.002
<u>AVERAGE PRICE PER 1000 GALLONS SOLD</u>			
	\$ 5.091	\$ 5.114	\$ (0.023)
<u>% LINE LOSS (GAIN)</u>			
	5.33% *	8.71% *	-3.38%

*36,929,500 and 37,688,900 gallons respectively unbilled City water usage

THE WASTEWATER SYSTEM - UTILITY BILLING STATISTICS

September 30, 2017

	FISCAL YEAR		
	2017	2016	(DEC)/INC
<u>NUMBER OF CUSTOMERS</u>			
Residential	5,890	5,824	66
Commercial	965	951	14
Industria	5	6	(1)
Oak Hill Acres Flow Meter	1	1	-
TOTAL	6,861	6,782	79
<u>SALES (in dollars)</u>			
Residential	\$ 1,970,725	\$ 1,910,380	\$ 60,345
Commercial	1,031,137	971,302	59,835
Industria	559,489	404,984	154,505
Oak Hill Acres Flow Meter	43,639	55,713	(12,074)
TOTAL	\$ 3,604,990	\$ 3,342,380	\$ 262,610
<u>MONTHLY AVERAGE BILL PER CUSTOMER</u>			
Residential	\$ 28	\$ 27	\$ 1
Commercial	89	85	4
Industria	9,325	5,625	3,700
Oak Hill Acres Flow Meter	3,637	4,643	(1,006)

THE SANITATION SYSTEM - UTILITY BILLING STATISTICS

September 30, 2017

	FISCAL YEAR		
	2017	2016	(DEC)/INC
<u>NUMBER OF CUSTOMERS</u>			
Residential	5,488	5,448	40
Residential - Rural	3	5	(2)
Commercial	564	555	9
TOTAL	6,055	6,008	47
<u>SALES (in dollars)</u>			
Residential	\$ 917,819	\$ 914,586	\$ 3,233
Residential - Rural	791	1,147	(356)
Commercial	879,141	929,087	(49,946)
TOTAL	\$ 1,797,751	\$ 1,844,820	\$ (47,069)
<u>MONTHLY AVERAGE BILL PER CUSTOMER</u>			
Residential	\$ 14	\$ 14	\$ -
Residential - Rural	22	19	3
Commercial	130	140	(10)



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 15th 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

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.

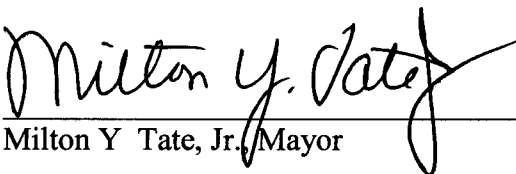
WHEREAS, under and in accordance with the Purchasing Laws of the State of Texas relating to cities and towns, the City of Brenham has the option to elect that Chapter 252 of the Texas Local Government Code supercedes all provisions to the contrary in the City Charter;

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 6th 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

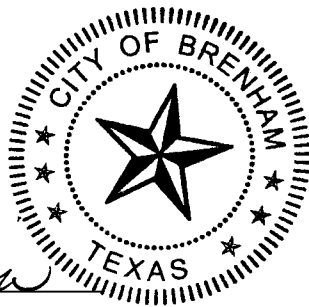
WHEREAS, Section 2-3 of the City of Brenham Code of Ordinances further states that the City Manager's duties may include duties prescribed from time to time by the City Council; and

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 6th day of December, 2012.



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

ATTEST:

Jeanne Bellinger
Jeanne Bellinger, TRMC
City Secretary



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FUND BALANCE POLICY FOR GOVERNMENTAL FUNDS

I. PURPOSE

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

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

II. DEFINITIONS

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

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

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

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

III. PRIORITIZATION OF FUND BALANCE USE

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

IV. MINIMUM UNRESTRICTED GENERAL FUND BALANCE

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

V. USE AND REPLENISHMENT OF UNRESTRICTED GENERAL FUND BALANCE

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

FUND BALANCE POLICY

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 1st 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

SAFETY

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

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

LIQUIDITY

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

PUBLIC TRUST

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

DIVERSIFICATION

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

YIELD

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

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

IV. INVESTMENT STRATEGY

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

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

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

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

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

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

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

INVESTMENT POLICY

V. RESPONSIBILITY AND CONTROL

CITY COUNCIL RESPONSIBILITIES

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

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

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 this State or any State or agency thereof including political subdivisions having been rated as investment quality by two nationally recognized investment rating firm, and having received a rating of not less than "AA" or its equivalent with maturities not to exceed three (3) years.

3. Fully insured or collateralized Certificates of Deposit issued by a bank doing business in Texas insured by the Federal Deposit Insurance Corporation or its successor or secured by obligations in a manner provided for by this Policy and state law with maturities not to exceed 12 months.
4. 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.
6. AAA rated money market funds which strive to maintain a \$1 net asset value and comply with SEC Rule 2a-7.

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

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 FIRREA¹ designating authorized collateral.

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

AUTHORIZED BROKERS/DEALERS

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

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

COMPETITIVE BIDS

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

DELIVERY VS. PAYMENT

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

IX. SAFEKEEPING OF SECURITIES AND COLLATERAL

SAFEKEEPING AND CUSTODIAN AGREEMENTS

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

INVESTMENT POLICY

COLLATERAL POLICY

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

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

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

COLLATERAL DEFINED

The Entity shall accept only the following types of collateral:

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

SUBJECT TO AUDIT

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

X. PERFORMANCE

PERFORMANCE STANDARDS

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

PERFORMANCE BENCHMARK

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

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.

INVESTMENT POLICY

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

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

MONITORING MARKET VALUE

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

XII. INVESTMENT POLICY ADOPTION

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

AUTHORITY/DATE ISSUED:

City Council Resolution # R-07-026	November 15, 2007
City Council Resolution # R-08-037	October 16, 2008
City Council Resolution # R-09-024	October 15, 2009
City Council Resolution # R-10-025	November 4, 2010
City Council Resolution # R-11-020	November 3, 2011
City Council Resolution # R-12-021	November 29, 2012
City Council Resolution # R-13-017	November 7, 2013
City Council Resolution # R-14-022	October 9, 2014
City Council Resolution # R-15-024	October 1, 2015
City Council Resolution # R-16-014	April 7, 2016
City Council Resolution # R-16-027	October 13, 2016
City Council Resolution # R-17-018	October 12, 2017

RESOLUTION NO. R-17-018

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 12, 2017 complies with the provisions 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 12, 2017.

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

APPROVED on this the 12th day of October, 2017.



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

ATTEST:

Jean Bellinger
Jean Bellinger, TRMC, CMC
City Secretary



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ABBREVIATIONS AND ACRONYMS

ABNR	Above Budget Net Revenues
BCDC	Brenham Community Development Corporation
BFD	Brenham Fire Department
BHA	Brenham Housing Authority
BNSF	Burlington Northern Santa Fe Railway
BVSMA	Brazos Valley Solid Waste Management
BVWACS	Brazos Valley Wide Area Communication Systems
CAFR	Comprehensive Annual Financial Report
CO or COB	Certificate of Obligation Bonds
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-eighths 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

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 1ST through the following September 30TH.

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

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

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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